

# Invoicing Best Practices for Transit Agencies

Passenger Transportation Section

Tennessee Department of Transportation

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# Contents

Introduction .....	1
Purpose of this guidance: .....	1
Allowability of Costs .....	1
Overall Invoice Organization .....	2
Statement of Expenditures .....	2
Invoice Checklist.....	2
Invoice Summary .....	2
Documentation of Expenses in Sections.....	2
Documentation of Farebox Revenue.....	2
Supplemental Documentation as Needed.....	2
Financial Information .....	3
Schedule of Expenditures (SOE) .....	3
TDOT Contract Terms re: Contents.....	3
SOE Excel Workbooks: FY2024 and FY2026 Versions .....	4
FY2024 SOE Excel Workbook (for programs other than 5311) .....	4
Grantee Tasks to Prepare the FY2024 SOE for the First Invoice on a Contract.....	6
Entering Amounts Requested for the Current Invoice in the FY2024 SOE .....	8
Preparing Subsequent FY2024 SOEs.....	8
FY2026 SOE Excel Workbook (5311 Invoices Only) .....	10
The Grantee Tab in the FY2026 SOE .....	11
Header Information in the Grantee Tab of the FY2026 SOE .....	12
In-Kind Tables in the FY2026 SOE.....	13
Transaction Table in the Grantee Tab of the FY2026 SOE.....	15
Transaction Entry Tab in the FY2026 SOE .....	16
Printing the FY2026 SOE.....	17
Preparing Subsequent Invoices/Adjustments Using the FY2026 SOE.....	17

Rounding Dollar Amounts in the FY2024 and FY2026 SOEs .....	18
Invoice Checklist.....	18
Invoice Summary Sheet.....	18
General Ledger.....	23
Documentation of Direct Costs.....	24
Documentation for Travel Expenses .....	26
Documentation for Rent Expenses .....	26
Documentation of Indirect Costs.....	31
Documentation of the Indirect Cost Pool.....	31
Documenting Indirect Costs Allocated Across Programs.....	34
Use of an Approved Indirect Cost Rate per 2 CFR Part 200 Appendices .....	34
Periodic Allocation of Actual Indirect Expenditures.....	35
Documentation of Farebox Revenue .....	36
Personally Identifiable Information (PII) .....	37
Supplemental Documentation as Necessary .....	38
Asset Documentation.....	38
Insurance Proceeds.....	38
In-Kind Contributions Used as Local Match.....	38
Contract Amendments.....	41

## Introduction

### ***Purpose of this guidance:***

- Provide agencies with clarity about what TDOT's Passenger Transportation, Rail, and Freight (PTRF) Division wants to see in an invoice.
- Help TDOT staff process invoices and reimburse agencies expeditiously.
- Reduce requests from TDOT for follow-up information.
- Help both TDOT and transit agencies in training new staff.

## Allowability of Costs

Costs invoiced to TDOT grants must be allowable under the Office of Management and Budget Guidance for Grants and Agreements (2 CFR 200.403).

### **2 CFR § 200.403 Factors affecting allowability of costs.**

*Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:*

*(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.*

*(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.*

*(c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.*

*(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.*

*(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.*

*(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also § 200.306(b).*

*(g) Be adequately documented. See also §§ 200.300 through 200.309 of this part.*

*(h) Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).*

## Overall Invoice Organization

<b><i>Schedule of Expenditures</i></b>	<ul style="list-style-type: none"> <li>• Provided as an Excel spreadsheet on PTRF's website</li> <li>• Built-in formulas facilitate data entry</li> </ul>
<b><i>Invoice Checklist</i></b>	<ul style="list-style-type: none"> <li>• Provided on PTRF's website</li> <li>• Only one checklist is required per invoice</li> <li>• Grantee Checklist- Federal Funds (UPDATED: 9/5/2024)</li> <li>• Grantee Checklist- State Funds (UPDATED: 9/5/2024)</li> <li>• Supports TDOT's efforts to monitor specific issues</li> </ul>
<b><i>Invoice Summary</i></b>	<ul style="list-style-type: none"> <li>• A crosswalk between the SOE and the documentation provided</li> </ul>
<b><i>Documentation of Expenses in Sections</i></b>	<ul style="list-style-type: none"> <li>• Section Divider</li> <li>• List of Expenses in Section - General Ledger (GL)</li> <li>• GL entries associated with specified invoices</li> <li>• Highlight GL entries charged to contract</li> <li>• Documentation for each expense in the order presented in the GL</li> <li>• Documentation of payment</li> <li>• Documentation of the expense</li> </ul>
<b><i>Documentation of Farebox Revenue</i></b>	<ul style="list-style-type: none"> <li>• Documentation of the amount of farebox revenue collected during the invoice period</li> <li>• Deducted from operating expenses</li> </ul>
<b><i>Supplemental Documentation as Needed</i></b>	<ul style="list-style-type: none"> <li>• Asset documentation</li> <li>• Insurance proceeds</li> <li>• Documentation for in-kind contributions used as local matching funds</li> </ul>

## Financial Information

### *Schedule of Expenditures (SOE)*

- Concisely provides financial information required in each invoice under the terms of section C.5 of grant the contract:
- Itemization of Reimbursement Requested for the Invoice Period. It must detail, at minimum, all of the following:
  - The amount requested by Grant Budget line-item.
  - The amount reimbursed by Grant Budget line-item to date.
  - The total amount reimbursed under the Grant Contract to date.
  - The total amount requested (all line-items) for the Invoice Period.
- Developed in coordination with TDOT Finance Division, the SOE concisely provides much of the information contractually required to be submitted with each invoice.
- The SOE tracks expenditures relative to contract maximums by category over the life of the contract.
- Because TDOT PTRF staff are not permitted to alter a transit agency's submitted SOE, errors necessitate returning to the Grantee for correction.

#### **TDOT Contract Terms re: Contents**

C.5. a. Each invoice shall clearly and accurately detail all of the following required information (calculations must be extended and totaled correctly).

- (1) Invoice Date.
- (2) Invoice Period (to which the reimbursement request is applicable).
- (3) Grant Contract Number (assigned by the State).
- (4) Grantor: Tennessee Department of Transportation, Passenger Transportation, Rail & Freight Division.
- (5) Grantor Number (assigned by the Grantee to the above-referenced Grantor).
- (6) Grantee Name.
- (7) Grantee Tennessee Edison Registration ID Number Referenced in Preamble of this Grant Contract.
- (8) Grantee Remittance Address.
- (9) Grantee Contact for Invoice Questions (name, phone, or fax).
- (10) Itemization of Reimbursement Requested for the Invoice Period- it must detail, at minimum, all of the following:
  - i. The amount requested by Grant Budget line-item (including any travel expenditure reimbursement requested and for which documentation and receipts, as required by "State Comprehensive Travel Regulations," are attached to the invoice).
  - ii. The amount reimbursed by Grant Budget line-item to date.
  - iii. The total amount reimbursed under the Grant Contract to date.
  - iv. The total amount requested (all line-items) for the Invoice Period.

## SOE Excel Workbooks: FY2024 and FY2026 Versions

Starting Fall 2023, TDOT will distribute a partially completed SOE Excel spreadsheet to Grantees along with each executed contract. TDOT Program Managers will have already populated certain fields and protected them. Two versions of the Excel-based SOE will be in use during FY2026: one introduced in FY2024 and another version to be piloted for 5311 contracts only in FY2026. Both versions are described below. Note that headers and table/figure titles are color coded as pertaining to the FY2024 SOE (blue) or the FY2026 SOE (green).

FY2024 SOE	FY2026 SOE
All grant programs other than 5311	5311 grants starting FY2026

### ***FY2024 SOE Excel Workbook (for programs other than 5311)***

For programs other than 5311, the FY2024 version of the Excel-based SOE will be used for FY2026 contracts. The FY2024 SOE also includes macros that enable the Grantee to quickly convert the most recent invoice for a contract to an SOE ready for input of the current amounts to be invoiced, updating the amount billed to date and the amount remaining for each line item.

TDOT Program Managers will enter the following into the SOE prior to sending a contract-specific SOE to the Grantee:

- most of the SOE header information;
- the budget amount for each major expenditure category (Project Administration, RTAP, Planning, Capital, and Operating);
- the federal/state/local share percentages for each category of expenditures; and
- list of capital items in the contract, including the FTA Activity Line Item (ALI) number if appropriate.

*Figure 1. FY2024 SOE Header Information*

TDOT will pre-fill all information in the FY2024 SOE header except the fields shaded in green.

Schedule Of Expenditures			
Grantor Agency	TDOT - Multimodal	Invoice Number	Z-22-5311-05-01
Grantee Name	Mid-Cumberland Human Resource Agency	Invoice Period	07/01/2023-7/31/2023
Grantee Edison ID	1101 Kermit Dr	Contract Period	07/01/2023-06/30/2024
Grantee Address	Suite 300	F&A Contract Number	Z23531105
City, State, Zip	Nashville TN 37217	Program	5311
Contact Person/Telephone	Terry Dixon/615-850-3902	FTA Grant Number	TN2023020
State Funds Only Contract?	NO	State Project Number	985311S3560

*Table 1. SOE Header Information*

Header Data Field	Instructions
Grantor Agency	TDOT - Multimodal
Grantee Name	Agency name
Grantee Edison ID	Edison ID that is unique to the Grantee and found on the cover page of the grant contract.
Grantee Address, City, State, Zip	Agency address. This needs to be entered exactly as the address is shown in Edison. If an agency needs to change their address, contact Edison Supplier Maintenance.
F&A Contract Number	Nine (9) characters, typically starting with a "Z" or "G." Examples: GG2273106 or Z22531102
State Project Number	Eleven (11) characters, starting with the two-digit code for the county or counties in which the project is located. Example: 985311S3312
Invoice Number	[CONTRACT_NUMBER] #. The invoice number is the state contract number followed by a dash and a number indicating where the invoice falls relative to other invoices against that contract number, Example the first three invoices against contract number GG2273106 will be GG2273106-01, GG2273106-02, and GG2273106-03.
Invoice Period	The invoice period is the period in which most of the expenses were paid by the agency. Typically, this is a month. This does not mean that every expense included in the invoice must fall within this period.
Contract Period	[BEGIN_MONTH/DAY/YEAR] to [END_MONTH/DAY/YEAR]
Contact Person/Phone	Person responsible for the invoice that can be contacted if TDOT has questions or needs additional documentation.
Program	Name of the federal or state program under which the contract is issued (e.g., 5311, 5307, UROP, IMPROVE Act). For IMPROVE Act grants, please include the award year of the grant (e.g., IMPV-2022).
FTA Grant Number	For contracts that include federal funds, include the FTA grant number. Recent projects have an FTA grant number similar to TN2022019. Older FTA grants may have a number with an "X" in the middle, such as TN18X033.
State-match only contract?	Yes/No. Answer "Yes" if the contract only includes state funds provided as match to an FTA grant for which the transit agency is a direct recipient. An urban agency that receives 5307 funds directly from FTA would receive a state-match-only contract for state match. That agency would answer "Yes" to this question on invoices for that state match contract.

## Grantee Tasks to Prepare the FY2024 SOE for the First Invoice on a Contract

- Check the header information entered by the TDOT Program Monitor.
- Complete the green fields in the SOE header.
  - Enter the name and phone number of the contact person.
  - Enter the invoice number.
  - Enter the invoice period. The invoice period is the date range that applies to most of the expenditures included on the invoice. It is not a problem if there are specific expenses that fall outside that range as long as they are within the contract term.
- Click the “Switch to Capital Sheet” button to the right of the SOE form (Figure 2).

Figure 2. Location of the “Switch to Capital Sheet” Button in the FY2024 SOE

Schedule Of Expenditures					
Grantor Agency	TDOT - Multimodal	Invoice Number	Z-22-5311-05-01		
Grantee Name	Mid-Cumberland Human Resource Agency	Invoice Period	07/01/2023-7/31/2023		
Grantee Edison ID	1101 Kermit Dr	Contract Period	07/01/2023-06/30/2024		
Grantee Address	Suite 300	F&A Contract Number	Z23531105		
City, State, Zip	Nashville TN 37217	Program	5311		
Contact Person/Telephone	Terry Dixon/615-850-3902	FTA Grant Number	TN2023020		
State Funds Only Contract?	NO	State Project Number	985311S3560		
Cost Categories	Amount Due This Invoice (1)	Amount Previously Invoiced (2)	Cumulative Expenditures (1+2=3)	Contract Budget (4)	Remaining Budget (4-3=5)

Switch to Capital Sheet

Prepare for Next SOE

- Before the Grantee enters budget amounts for sub-categories, the cell showing the budget amount for each capital item will appear in red (Figure 3).

Figure 3. Capital Sheet Prior to Entry of Budget Amounts in the FY2024 SOE

Cost Categories	Amount Due This Invoice (1)	Amount Previously Invoiced (2)	Cumulative Expenditures (1+2=3)	Contract Budget (4)	Remaining Budget (4-3=5)
<b>Capital</b>					
ALI	ALI Description				
11.13.04	Buy Expansion - Capital Bus - <3				
	<b>Total Capital</b>				
	Eligible Total Capital	\$ -	\$ -	\$ -	\$ -
	<b>Total Federal Requested</b>	\$ -	\$ -	\$ 71,400.00	\$ 71,400.00
	<b>Total State Requested</b>	\$ -	\$ -	\$ 6,300.00	\$ 6,300.00

- Enter the budget amount for each capital item in the green field under Contract Budget (4), as shown in Figure 4.

Figure 4. Capital Sheet After Entry of Budget Amounts by the Grantee in the FY2024 SOE

Cost Categories	Amount Due This Invoice (1)	Amount Previously Invoiced (2)	Cumulative Expenditures (1+2=3)	Contract Budget (4)	Remaining Budget (4-3=5)
<b>Capital</b>					
ALI	ALI Description				
11.13.04	Buy Expansion - Capital Bus - <3				
	<b>Total Capital</b>				
	Eligible Total Capital	\$ -	\$ -	\$ 84,000.00	\$ 84,000.00
	<b>Total Federal Requested</b>	\$ -	\$ -	\$ 71,400.00	\$ 71,400.00
	<b>Total State Requested</b>	\$ -	\$ -	\$ 6,300.00	\$ 6,300.00

- Click the “Switch to SOE” button to the right of the SOE form (Figure 5).

Figure 5. Location of the "Switch to SOE" Button on the Capital Sheet in the FY2024 SOE

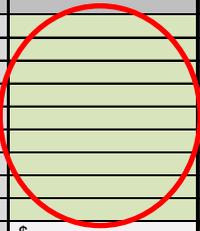
Capital Expenses			
Grantor Agency	TDOT - Multimodal	Invoice Number	Z-22-5311-05-01
Grantee Name	Mid-Cumberland Human Resource Agency	Invoice Period	07/01/2023-7/31/2023
Grantee Edison ID	1101 Kermit Dr	Contract Period	07/01/2023-06/30/2024
Grantee Address	Suite 300	F&A Contract Number	Z23531105
City, State, Zip	Nashville TN 37217	Program	5311
Contact Person/Telephone	Terry Dixon/615-850-3902	FTA Grant Number	TN2023020
State Funds Only Contract?	NO	State Project Number	985311S3560



- Once the Grantee is back on the SOE form, for each major category of expenditures, complete the budget for each of the subcategories by entering amounts in the green fields under Contract Budget (4).
  - Before the Grantee enters budget amounts for sub-categories, the cell showing the total budget amount for the category will appear in red (Figure 6).

Figure 6. FY2024 SOE's Project Administration Category Before Entering Budget Data

Cost Categories	Amount Due This Invoice (1)	Amount Previously Invoiced (2)	Cumulative Expenditures (1+2=3)	Contract Budget (4)	Remaining Budget (4-3=5)
<b>Project Administration</b>					
Salaries & Wages	-	-	-		-
Fringe Benefits	-	-	-		-
Travel & Training	-	-	-		-
Rent & Utilities	-	-	-		-
Communications	-	-	-		-
Supplies & Printing	-	-	-		-
Insurance	-	-	-		-
Other Direct Costs	-	-	-		-
Indirect Cost	-	-	-		-
<b>Total Project Administration</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Eligible Total Proj Admin</b>	\$ -	\$ -	\$ -	\$ 395,980.00	\$ 395,980.00
<b>Total Federal Requested</b>	\$ -	\$ -	\$ -	\$ 316,784.00	\$ 316,784.00
<b>Total State Requested</b>	\$ -	\$ -	\$ -	\$ 39,598.00	\$ 39,598.00



- When the sum of the sub-categories equals the total for that category, the cell showing the category total will no longer be red (Figure 7).
  - The SOE template is now ready to be used for the first invoice.
  - After the first invoice, the Grantee will be able to update amounts in the Excel spreadsheet for the following invoice using the macros embedded by TDOT. More information is provided below.

Figure 7. Project Administration After Entering Sub-Category Budgets in the FY2024 SOE

Cost Categories	Amount Due This Invoice (1)	Amount Previously Invoiced (2)	Cumulative Expenditures (1+2=3)	Contract Budget (4)	Remaining Budget (4-3=5)
<b>Project Administration</b>					
Salaries & Wages	-	-	-	54,000.00	54,000.00
Fringe Benefits	-	-	-	25,000.00	25,000.00
Travel & Training	-	-	-	1,000.00	1,000.00
Rent & Utilities	-	-	-	6,000.00	6,000.00
Communications	-	-	-	1,500.00	1,500.00
Supplies & Printing	-	-	-	1,000.00	1,000.00
Insurance	-	-	-	170,000.00	170,000.00
Other Direct Costs	-	-	-	14,480.00	14,480.00
Indirect Cost	-	-	-	123,000.00	123,000.00
<b>Total Project Administration</b>	\$ -	\$ -	\$ -	\$ 395,980.00	\$ 395,980.00
<b>Eligible Total Proj Admin</b>	\$ -	\$ -	\$ -	\$ 395,980.00	\$ 395,980.00
<b>Total Federal Requested</b>	\$ -	\$ -	\$ -	\$ 316,784.00	\$ 316,784.00
<b>Total State Requested</b>	\$ -	\$ -	\$ -	\$ 39,598.00	\$ 39,598.00

### Entering Amounts Requested for the Current Invoice in the FY2024 SOE

- Enter the amounts to be billed on the current invoice in the green cells under the column “Amounts Due this Invoice (1).”
  - It is not necessary for the Grantee to round down. The SOE spreadsheet will do this automatically when calculating the amount to be reimbursed. Note the rounded amounts in Eligible Project Admin., Total Federal Requested, and Total State Requested in Figure 8, below.
  - If amounts exceed the remaining available budget for a sub-category, there will not be an error, but the remaining budget for that sub-category will appear as a negative number. Note that in Figure 8, below, the budget for Travel & Training was exceeded and shows as a negative number in the Remaining Budget column.
  - At the category level, the amount for reimbursement will not exceed the budget amount for the category, even if sub-categories have all been overdrawn.

Figure 8. Amounts Due this Invoice Entered into the FY2024 SOE

Cost Categories	Amount Due This Invoice (1)	Amount Previously Invoiced (2)	Cumulative Expenditures (1+2=3)	Contract Budget (4)	Remaining Budget (4-3=5)
<b>Project Administration</b>					
Salaries & Wages	6,251.47	-	6,251.47	54,000.00	47,748.53
Fringe Benefits	20,045.38	-	20,045.38	25,000.00	4,954.62
Travel & Training	3,000.00	-	3,000.00	1,000.00	(2,000.00)
Rent & Utilities	1,032.89	-	1,032.89	6,000.00	4,967.11
Communications	200.14	-	200.14	1,500.00	1,299.86
Supplies & Printing	100.65	-	100.65	1,000.00	899.35
Insurance	31,056.72	-	31,056.72	170,000.00	138,943.28
Other Direct Costs	1,357.96	-	1,357.96	14,480.00	13,122.04
Indirect Cost	4,985.62	-	4,985.62	123,000.00	118,014.38
<b>Total Project Administration</b>	\$ 68,030.83	\$ -	\$ 68,030.83	\$ 395,980.00	\$ 327,949.17
<b>Eligible Total Proj Admin</b>	\$ 68,030.00	\$ -	\$ 68,030.00	\$ 395,980.00	\$ 327,950.00
<b>Total Federal Requested</b>	\$ 54,424.00	\$ -	\$ 54,424.00	\$ 316,784.00	\$ 262,360.00
<b>Total State Requested</b>	\$ 6,803.00	\$ -	\$ 6,803.00	\$ 39,598.00	\$ 32,795.00

- Save the invoice.
- Print the SOE as a PDF and sign for submission to TDOT with the invoice package.

### Preparing Subsequent FY2024 SOEs

- Open the most recently submitted SOE for the contract to be invoiced and save it with the name for the current invoice. A copy of the previous period’s SOE should be retained for the Grantee’s records.
- Click the “Prepare for Next SOE” button to the right of the SOE form (Figure 9).

Figure 9. Location of the “Prepare for Next SOE” Button in the FY2024 SOE

Schedule Of Expenditures					
Grantor Agency	TDOT - Multimodal	Invoice Number	Z22-5311-05-01	Switch to Capital Sheet	
Grantee Name	Mid-Cumberland Human Resource Agency	Invoice Period	07/01/2023-7/31/2023		
Grantee Edison ID	1101 Kermit Dr	Contract Period	07/01/2023-06/30/2024		
Grantee Address	Suite 300	F&A Contract Number	Z23531105		
City, State, Zip	Nashville TN 37217	Program	5311		
Contact Person/Telephone	Terry Dixon/615-850-3902	FTA Grant Number	TN2023020		
State Funds Only Contract?	NO	State Project Number	985311S3560		
Cost Categories	Amount Due This Invoice (1)	Amount Previously Invoiced (2)	Cumulative Expenditures (1+2=3)	Contract Budget (4)	Remaining Budget (4-3=5)
					Prepare for Next SOE

- A warning appears after clicking “Prepare for Next SOE” to make sure the Grantee has saved the previous SOE (Figure 10). If the previous invoice has been retained under a different filename, click “Yes” to proceed.

Figure 10. Confirmation that the Previous SOE Has Been Saved on the FY2024 SOE

**The previous period SOE has been saved prior to preparation for next period?**

Every schedule of expenditures (SOE) for each reimbursement request should be saved and retained prior to preparing the invoice for next period. For example, if this is the fourth invoice, this invoice and the prior three should be saved. Once the fourth invoice has been saved, a new copy should be created and then the copy can be prepared for the fifth invoice.

Has the SOE been saved for the previous period and is now ready to prepare to start the next period SOE? If yes, press the "Yes" button below. If no, press the "No" button below, make a copy of the current SOE for next period and then use that copy to prepare an SOE for the next period.

- The fields under Amount Previously Invoiced (2), Cumulative Expenditures (1+2=3), and Remaining Budget (4-3=5) are updated to include the amounts from the prior invoice (Figure 11).

Figure 11. FY2024 SOE After Carrying Prior Invoice Data Forward

Cost Categories	Amount Due This Invoice (1)	Amount Previously Invoiced (2)	Cumulative Expenditures (1+2=3)	Contract Budget (4)	Remaining Budget (4-3=5)
<b>Project Administration</b>					
Salaries & Wages	-	6,251.47	6,251.47	54,000.00	47,748.53
Fringe Benefits	-	20,045.38	20,045.38	25,000.00	4,954.62
Travel & Training	-	3,000.00	3,000.00	1,000.00	(2,000.00)
Rent & Utilities	-	1,032.89	1,032.89	6,000.00	4,967.11
Communications	-	200.14	200.14	1,500.00	1,299.86
Supplies & Printing	-	100.65	100.65	1,000.00	899.35
Insurance	-	31,056.72	31,056.72	170,000.00	138,943.28
Other Direct Costs	-	1,357.96	1,357.96	14,480.00	13,122.04
Indirect Cost	-	4,985.62	4,985.62	123,000.00	118,014.38
<b>Total Project Administration</b>	\$ -	\$ 68,030.83	\$ 68,030.83	\$ 395,980.00	\$ 327,949.17
<b>Eligible Total Proj Admin</b>	\$ -	\$ 68,030.00	\$ 68,030.00	\$ 395,980.00	\$ 327,950.00
<b>Total Federal Requested</b>	\$ -	\$ 54,424.00	\$ 54,424.00	\$ 316,784.00	\$ 262,360.00
<b>Total State Requested</b>	\$ -	\$ 6,803.00	\$ 6,803.00	\$ 39,598.00	\$ 32,795.00

- Confirm that these amounts match the Grantee’s own records.
- Having carried forward data from the prior invoice, the Grantee is ready to enter the amount to be invoiced in the current invoice. Repeat the steps described above in the section entitled “Entering Amounts Requested for the Current Invoice.”

## **FY2026 SOE Excel Workbook (5311 Invoices Only)**

Starting FY2026, TDOT will distribute a new SOE Excel spreadsheet to 5311 Grantees along with each executed contract. TDOT staff will have already populated certain fields and protected them. The new SOE incorporates information needed to track in-kind contributions as local match. Figure 12 provides an overview of the available tabs and the content contained within each. The tabs shown in **green** are the tabs in which the Grantee will enter data.

*Figure 12. Tabs in the FY2026 SOE Excel Workbook and their Functions*

### **Grantee**

- SOE Header Information.
- In-kind Tables identify type and amount of approved in-kind match.
- Transaction Table: lists history of prior invoices and adjustments and identifies the current invoice.

### **TDOT**

- TDOT enters contract budget information on this tab.
- No data entry by Grantee.

### **Transaction Entry**

- Primary tab in which the Grantee enters data.
- Includes the major SOE categories: Project Administration, RTAP, UTAP, Planning, Capital, Operating.
- Other than RTAP and UTAP, each Category includes detail related to cash expenses and in-kind expenses.

### **SOE**

- The SOE tab populates automatically.
- The Grantee will review it for accuracy before printing.

### **Project Admin.**

- The SOE tab populates automatically.
- The Grantee will review it for accuracy before printing.

### **Tech. & Planning**

- The SOE tab populates automatically.
- The Grantee will review it for accuracy before printing.

### **Capital 1-5**

- The SOE tab populates automatically.
- The Grantee will review it for accuracy before printing.

### **Capital 6-10**

- The SOE tab populates automatically.
- The Grantee will review it for accuracy before printing.

### **Operating**

- The SOE tab populates automatically.
- The Grantee will review it for accuracy before printing.

## The Grantee Tab in the FY2026 SOE

The Grantee tab (Figure 13) is divided into three components, which are summarized below and described in greater detail in the sections that follow. Orange fields are pre-populated by TDOT.

- **Header Information:** Green fields are to be completed by the Grantee.
- **In-Kind Tables:** Pre-populated by TDOT staff based on approved use of in-kind contributions as local match.
- **Transaction Table:** Updated by the Grantee each time a new invoice is prepared, or a budget adjustment is made.

Figure 13. Components of the Grantee Tab in the FY2026 SOE

SOE Header Information:				Transaction Table						
				Current	Final Invoice	Transaction	Type	Invoice Number	Start Date	End Date
Grantor Agency	TDOT - Public Transporta			Current	No	1	Invoice	GG20255311-01	7/1/2025	7/31/2025
Grantee Name	Sample					2				
Grantee Edition ID		123456				3				
Grantee Address	1 Main Street					4				
City, State, Zip	Anytown, CA 90210					5				
Contact Person/Telephone	John Doe / 555-1234					6				
State Funds Only	NO					7				
Contract Period	7/1/2025 - 6/30/2026					8				
F&A Contract	GG20255311					9				
Program	5311					10				
FTA Grant Num	7N2025888					11				
State Project Num	98531193888					12				
In-Kind Tables:						13				
<b>Project Administration</b>						14				
	In-Kind Expense Description		In-Kind Amount			15				
Proj Admin In-Kind Description 1	Project Admin - In-Kind Expense 1 - Salaries	\$	15,000.00			16				
Proj Admin In-Kind Description 2	Project Admin - In-Kind Expense 2 - Benefits	\$	5,555.00			17				
Proj Admin In-Kind Description 3	Project Admin - In-Kind Expense 3	\$	-			18				
Proj Admin In-Kind Description 4	Project Admin - In-Kind Expense 4	\$	-			19				
Proj Admin In-Kind Description 5	Project Admin - In-Kind Expense 5	\$	-			20				
Proj Admin In-Kind Total		\$	20,555.00			21				
<b>Planning</b>						22				
	In-Kind Expense Description		In-Kind Amount			23				
Planning - In-Kind Description 1	Planning - Expense 1	\$	-			24				
Planning - In-Kind Description 2	Planning - Expense 2	\$	-			25				
Planning - In-Kind Description 3	Planning - Expense 3	\$	-			26				
Planning - In-Kind Total		\$	-							
<b>Capital</b>										
	In-Kind Expense Description		In-Kind Amount							
Capital 01 - In-Kind Description 1	Capital 01 - Expense 1 - Lift	\$	5,000.00							
Capital 01 - In-Kind Description 2	Capital 01 - Expense 2	\$	-							
Capital 01 - In-Kind Description 3	Capital 01 - Expense 3	\$	-							
Capital 01 - In-Kind Total		\$	5,000.00							
Capital 02 - In-Kind Description 1	Capital 02 - Expense 1	\$	-							
Capital 02 - In-Kind Description 2	Capital 02 - Expense 2	\$	-							
Capital 02 - In-Kind Description 3	Capital 02 - Expense 3	\$	-							
Capital 02 - In-Kind Total		\$	-							

### Header Information in the Grantee Tab of the FY2026 SOE

- Check the header information entered by the TDOT Program Monitor in the orange fields (Figure 14).
- Complete the green fields in the SOE Header Information.

Figure 14. Header Information in the FY2026 SOE

<b>SOE Header Information:</b>	
<b>Grantor Agency</b>	
<b>Grantee Name</b>	
<b>Grantee Edison ID</b>	
<b>Grantee Address</b>	
<b>City, State, Zip</b>	
<b>Contact Person/Telephone</b>	
<b>State Funds Only Contract?</b>	
<b>Contract Period</b>	
<b>F&amp;A Contract Number</b>	
<b>Program</b>	
<b>FTA Grant Number</b>	
<b>State Project Number</b>	

Table 2. FY2026 SOE Header Information

Header Data Field	Instructions
Grantor Agency	TDOT - PTRF
Grantee Name	Agency name
Grantee Edison ID	Edison ID that is unique to the Grantee and found on the cover page of the grant contract.
Grantee Address, City, State, Zip	Agency address. This needs to be entered exactly as the address is shown in Edison. If an agency needs to change their address, contact Edison Supplier Maintenance.
F&A Contract Number	Nine (9) characters, typically starting with a "Z" or "G." Examples: GG2273106 or Z22531102
State Project Number	Eleven (11) characters, starting with the two-digit code for the county or counties in which the project is located. Example: 985311S3312
Invoice Number	[CONTRACT_NUMBER]-#. The invoice number is the state contract number followed by a dash and a number indicating where the invoice falls relative to other invoices against that contract number, Example the first three invoices against contract number GG2273106 will be GG2273106-01, GG2273106-02, and GG2273106-03.

Header Data Field	Instructions
Invoice Period	The invoice period is the period in which most of the expenses were paid by the agency. Typically, this is a month. This does not mean that every expense included in the invoice must fall within this period.
Contract Period	[BEGIN_MONTH/DAY/YEAR] to [END_MONTH/DAY/YEAR]
Contact Person/Phone	Person responsible for the invoice that can be contacted if TDOT has questions or needs additional documentation.
Program	Name of the federal or state program under which the contract is issued (e.g., 5311, 5307, UROP, IMPROVE Act). For IMPROVE grants, please include the award year of the grant (e.g., IMPV-2022).
FTA Grant Number	For contracts that include federal funds, include the FTA grant number. Recent projects have an FTA grant number similar to TN2022019. Older FTA grants may have a number with an "X" in the middle, such as TN18X033.
State-match only contract?	Yes/No. Answer "Yes" if the contract only includes state funds provided as match to an FTA grant for which the transit agency is a direct recipient. An urban agency that receives 5307 funds directly from FTA would receive a state-match-only contract for state match. That agency would answer "Yes" to this question on invoices for that state match contract.

### In-Kind Tables in the FY2026 SOE

- The In-kind Tables document the approved use of in-kind contributions for local match. This information is pre-populated by TDOT staff.
- The Grantee does not need to enter any information but should review and notify TDOT if information presented is different than expected.
- Figure 15 presents a portion of the In-kind Tables section of the workbook.
- Tables are provided for up to ten capital expenses and three "levels" of operating expense. Each operating expense level represents a particular funding source with a defined federal, state, and local split. Level 1 funding is exhausted before Level 2 funds are used.

Figure 15. In Kind Tables in the FY2026 SOE

Project Administration	In-kind Expense Description	In-kind Amount
Proj Admin In-kind Description 1	Project Admin - In-kind Expense 1 - Salaries	\$ 15,000.00
Proj Admin In-kind Description 2	Project Admin - In-kind Expense 2 - Benefits	\$ 5,555.00
Proj Admin In-kind Description 3	Project Admin - In-kind Expense 3	\$ -
Proj Admin In-kind Description 4	Project Admin - In-kind Expense 4	\$ -
Proj Admin In-kind Description 5	Project Admin - In-kind Expense 5	\$ -
<b>Proj Admin In-kind Total</b>		<b>\$ 20,555.00</b>
Planning	In-kind Expense Description	In-kind Amount
Planning - In-kind Description 1	Planning - Expense 1	\$ -
Planning - In-kind Description 2	Planning - Expense 2	\$ -
Planning - In-kind Description 3	Planning - Expense 3	\$ -
<b>Planning - In-kind Total</b>		<b>\$ -</b>
Capital	In-kind Expense Description	In-kind Amount
Capital 01 - In-kind Description 1	Capital 01 - Expense 1 - Lift	\$ 5,000.00
Capital 01 - In-kind Description 2	Capital 01 - Expense 2	\$ -
Capital 01 - In-kind Description 3	Capital 01 - Expense 3	\$ -
<b>Capital 01 - In-kind Total</b>		<b>\$ 5,000.00</b>
Operating - Level 1	In-kind Expense Description	In-kind Amount
Operating In-kind Description 1	Operating - Level 1 - Expense 1 - Salaries	\$ 450,000.00
Operating In-kind Description 2	Operating - Level 1 - Expense 2 - Benefits	\$ 50,000.00
Operating In-kind Description 3	Operating - Level 1 - Expense 3	\$ -
Operating In-kind Description 4	Operating - Level 1 - Expense 4	\$ -
Operating In-kind Description 5	Operating - Level 1 - Expense 5	\$ -
<b>Operating In-kind Total</b>		<b>\$ 500,000.00</b>
Operating - Level 2	In-kind Expense Description	In-kind Amount
Operating In-kind Description 1	Operating - Level 2 - Expense 1	\$ -
Operating In-kind Description 2	Operating - Level 2 - Expense 2	\$ -
Operating In-kind Description 3	Operating - Level 2 - Expense 3	\$ -
Operating In-kind Description 4	Operating - Level 2 - Expense 4	\$ -
Operating In-kind Description 5	Operating - Level 2 - Expense 5	\$ -
<b>Operating In-kind Total</b>		<b>\$ -</b>
Operating - Level 3	In-kind Expense Description	In-kind Amount
Operating In-kind Description 1	Operating - Level 3 - Expense 1	\$ -
Operating In-kind Description 2	Operating - Level 3 - Expense 2	\$ -
Operating In-kind Description 3	Operating - Level 3 - Expense 3	\$ -
Operating In-kind Description 4	Operating - Level 3 - Expense 4	\$ -
Operating In-kind Description 5	Operating - Level 3 - Expense 5	\$ -
<b>Operating In-kind Total</b>		<b>\$ -</b>

**Transaction Table in the Grantee Tab of the FY2026 SOE**

- For the **first invoice**:
  - Complete the green fields in the first row of the Transaction Table (Figure 16).
  - In the “**Current**” column, select “Current” from the drop-down menu.
  - In the “**Final Invoice**” column, select “yes” or “No” from the drop-down menu.
  - In the “**Type**” column, select whether the transaction type is “Invoice” or “Adjustment.”
  - Under “**Start Date**” enter the beginning of the period covered by the invoice or the date of the adjustment.
  - Under “**End Date**” enter the end of the period covered by the invoice or the date of the adjustment.
- For **subsequent invoices or adjustments**:
  - Change the drop-down menu in the first column to “History.”
  - Start a new row by selecting “Current” in the drop-down menu.
  - Complete the green fields in the current row as described above.

*Figure 16. Transaction Table in the Grantee Tab of the FY2026 SOE*

Transaction Table						
Current	Final Invoice	Transaction	Type	Invoice Number	Start Date	End Date
History	No	1	Invoice	GG20255311-01	7/1/2025	7/31/2025
History	No	2	Invoice	GG20255311-02	8/1/2025	8/30/2025
History	No	3	Adjustment		8/15/2025	8/15/2025
History	No	4	Invoice	GG20255311-03	9/1/2025	9/30/2025
Current		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
		21				
		22				
		23				
		24				
		25				
		26				

### Transaction Entry Tab in the FY2026 SOE

- After completing the Transaction Table in the Grantee tab, the Grantee will complete the Transaction Entry tab (Figure 17).
- In the “Budget” column, enter the breakdown of **project administration** cash expenses in the green cells. When the total of those cells equals the amount in “Total Cash Expenses,” that cell will no longer be red.

Figure 17. Transaction Entry Tab on the FY2026 SOE – Project Administration Section

Transaction		Budget	1
Transaction Type	Invoice		
Invoice Number			GG20255311-01
Start Date			7/1/2025
End Date			7/31/2025
<b>Cash</b>			
	Salaries & Wages		
	Fringe Benefits		
	Travel & Training		
	Rent & Utilities		
	Communications		
	Supplies & Printing		
	Insurance		
	Other Direct Costs		
	Indirect Cost		
	Total Cash Expenses		
	Less Cash Expenses - Other Contracts		
	This Contract Cash Expenses		
	Cumulative This Contract Cash Expenses		
<b>In-kind</b>			
	Project Admin - In-kind Expense 1 - Salaries	15,000.00	
	Project Admin - In-kind Expense 2 - Benefits	5,555.00	
	Project Admin - In-kind Expense 3	-	
	Project Admin - In-kind Expense 4	-	
	Project Admin - In-kind Expense 5	-	
	Total In-kind Expenses	\$ 20,555.00	
	Less In-kind Expenses - Other Contracts		
	This Contract In-kind Expenses		
	Cumulative This Contract In-kind Expenses		
	Maximum In-kind Expenses		
	Excess In-kind Expense Reconciliation		
	Eligible In-kind Expenses		
<b>Total</b>			
	Total Proj Admin		
	Eligible Total Proj Admin		
	Federal Share Override		
	Total Federal Requested		
	State Share Override		
	Total State Requested		

- After populating the green cells in the “Budget” column (column C), the Grantee will populate the green cells in column E with the amount billed in the current invoice for each of the major SOE sections, as applicable:
  - Project Administration
  - RTAP
  - UTAP
  - Planning
  - Capital (lines #1 - #10)
  - Operating (Levels, 1, 2, and 3)
- It is not necessary for the Grantee to round down. The SOE spreadsheet will do this automatically when calculating the amount to be reimbursed.
- If amounts exceed the remaining available budget for a sub-category, there will not be an error, but the remaining budget for that sub-category will appear as a negative number.
- At the category level, the amount for reimbursement will not exceed the budget amount for the category, even if sub-categories have all been overdrawn.
- There are lines in each section in which the Grantee can enter any cash or in-kind expense that is charged to a contract other than the one being invoiced. It is only necessary to complete this field if documentation is included in the invoice packet for amounts charged to other contracts.

### **Printing the FY2026 SOE**

- When the Grantee completes the Transaction Entry Tab, the remaining tabs will be populated automatically.
- Before printing, the Grantee should check the following tabs to confirm that they are correct: SOE, Project Administration, Tech Assistance & Planning, Capital 1-5, Capital 6-10, and Operating. If something appears to be incorrect, the Grantee should contact TDOT staff.
- To print, click on the SOE tab, then hold down the [CTRL] key and select the SOE tab and each of the applicable detail tabs. Under the File drop-down menu, select Print.

### **Preparing Subsequent Invoices/Adjustments Using the FY2026 SOE**

- Before entering data in the Transaction Entry tab for a subsequent invoice or adjustment, the Grantee will have started a new Transaction Table row in the Grantee tab, marked it as “Current,” and marked prior transactions as “History.”
- When the grantee selects the Transaction Entry tab, the cells for the current invoice will be shown in green. Data from prior invoices/adjustments will appear in white cells.
- Once a transaction has been reported to TDOT, the grantee should never go back and change the transaction. If an error on a prior invoice/adjustment needs to be corrected, make the correction in a new transaction as an adjustment. Do not change data for a prior invoice or adjustment after it has been processed and marked as History. Grantees should discuss their situation with TDOT before entering an adjustment.

## ***Rounding Dollar Amounts in the FY2024 and FY2026 SOEs***

TDOT changed the way the SOE workbook handles rounding when the FY2024 SOE was introduced. As an example, consider a grant for which reimbursable expenses are \$57,950.84 and \$98,949.72, respectively, so after the second invoice cumulative expenditures are \$156,900.56. The state match is 10%. Figure 18 compares the manner in which dollar amounts are rounded down.

*Figure 18. Method of Calculating the Dollar Amount to be Rounded Down*

	<b>Previous SOEs</b>	<b>FY2024 and FY2026 SOEs</b>
<b>Method</b>	Reimbursable % of expenses for the current period, rounded down	Reimbursable % of cumulative expenses, rounded down, less amount previously invoiced
<b>1st Invoice</b>	$\$57,950.84 * 10\% = \$5,795.08$ Rounded down = \$5,795.00	$\$57,950.84 * 10\% = \$5,795.08$ Rounded down = \$5,795.00 Less amount previously invoiced: $\$5,795.00 - \$0 = \$5,795.00$
<b>2nd Invoice</b>	$\$98,949.72 * 10\% = \$9,894.97$ Rounded down = \$9,894.00	$\$156,900.56 * 10\% = \$15,690.06$ Rounded down = \$15,690.00 Less amount previously invoiced $\$15,690.0 - \$5,795.00 = \$9,895.00$

## ***Invoice Checklist***

- Thoughtful completion of the invoice checklist each time an invoice is completed will help the Grantee remember any special issues associated with the invoice being prepared.
- The checklist was largely created to address TDOT's past audit findings. In some cases, inclusion of items related to problem areas represented TDOT's corrective action for those past audit findings.

## ***Invoice Summary Sheet***

- A crosswalk between the SOE and the documentation provided.
- Facilitates review by PTRF and TDOT Finance staff who need to pair the documentation provided with the amounts found in the SOE.
- Categories used will vary between agencies since it will reflect the categories found in each agency's accounting system.
  - Categories used in the Summary Sheet roll up to the SOE categories.
  - Individual expenses roll up to the Summary Sheet Categories.

- Support documentation shall include a summary sheet showing the itemization of transactions by category. The FTA Activity Line Item (ALI) should be shown for each capital transaction as shown in the contract budget.
- Itemization should include the transaction description and the amount to be billed in each category or each ALI in the case of capital items.
- All support documentation should be organized in a manner which allows documents to be linked to each transaction on the summary sheet.
- The support documentation should be arranged in order of the transactions on the summary sheet to allow for easy review and matching of expenses to totals.

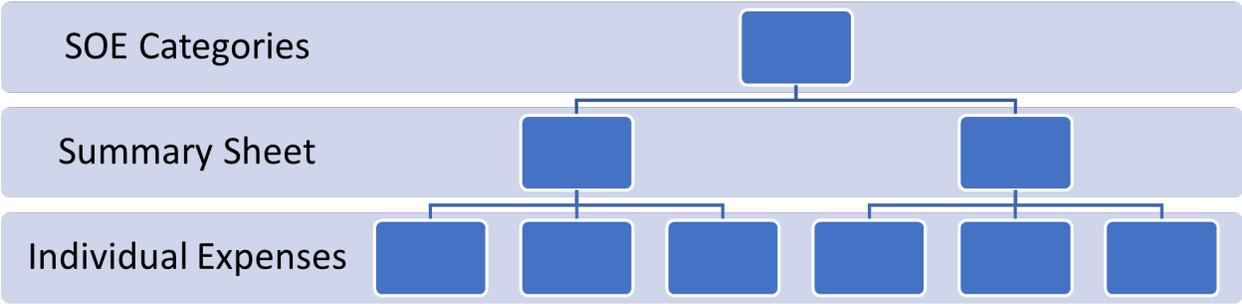


Figure 19. Invoice Summary Sheet – Example from SCTDD

	BEDFORD	COFFEE	FRANKLIN	GILES	HICKMAN	LAWRENCE	LEWIS	LINCOLN	MARSHALL	MAURY	MOORE	PERRY	WAYNE	5311 TOTAL	TDOT Billing
BUS DRIVERS SALARIES	17,871.26							21,813.19	17,075.70	43,863.50	5,174.73	28,559.63	21,856.96	156,214.97	156,214.97
OTHER PERSONNEL	7,054.58							9,368.69	7,497.83	9,134.09	2,862.96	6,749.69	4,236.48	46,904.32	46,904.32
FRINGE	1,894.34							2,325.16	1,868.07	4,021.56	595.38	2,661.73	1,910.92	15,277.16	15,277.16
TRAVEL	101.25													101.25	
FUEL	1,648.10							5,598.27	3,588.81	8,440.19	986.63	6,530.13	4,743.61	31,535.74	31,535.74
FUEL - JULY 2022	3,343.00	2,824.52	5,419.87	3,966.55	2,817.17	4,647.70	2,871.48	6,796.78	5,204.32	13,046.78	1,655.18	7,507.18	5,759.41	65,859.94	65,859.94
MAINTENANCE - VEHICLES	470.49							4,813.76	1,148.38	7,265.33	242.99	5,499.25	2,858.18	22,298.38	22,298.38
INSURANCE / GENERAL LIABILITY														0.00	0.00
INSURANCE / MEDICAL	1,133.13							8,269.79	3,106.82	6,087.16	2,507.03	10,363.09	9,789.38	41,256.40	41,256.40
INSURANCE / WORKERS COMP.														0.00	0.00
INSURANCE /VEHICLE														0.00	0.00
INSURANCE OTHER														0.00	0.00
DRUG & ALCOHOL TESTING	971.20							218.20	482.35	2,205.45	375.05	448.60	277.35	4,978.20	
CONSULT/PROFESSIONAL SERVICES	493.84							852.59	788.51	1,200.87	333.11	669.53	600.80	4,939.25	4,939.25
RENT & UTILITIES	1,500.00							950.00	1,000.00	2,306.84	1,703.22	1,550.00	1,480.60	10,490.66	10,490.66
UNIFORMS												190.98	60.00	250.98	250.98
EQUIPMENT														0.00	
ADVERTISING	95.83													95.83	
COMMUNICATIONS	96.00							21.80	154.55	1,353.14	276.14	584.08	264.94	2,750.65	
PHYSICALS									214.80	99.00		375.00	240.00	928.80	
MAINTENANCE - BLDG.											52.99			52.99	
SUPPLIES	121.10							25.39	139.97	628.64	25.37	760.96	155.75	1,857.18	
MISCELLANEOUS											-10.00			-10.00	
TOTAL CASH COSTS	36,794.12	2,824.52	5,419.87	3,966.55	2,817.17	4,647.70	2,871.48	61,053.62	42,270.11	99,652.55	16,780.78	72,449.85	54,234.38	405,782.70	395,027.80
LESS: FARES	1,118.50							2,177.00	1,751.50	2,701.5	762.00	3,926.50	4,642.00	17,078.98	17,078.98
LESS: INCIDENTALS														0.00	0.00
NET CASH COSTS	35,675.62	2,824.52	5,419.87	3,966.55	2,817.17	4,647.70	2,871.48	58,876.62	40,518.61	96,951.07	16,018.78	68,523.35	49,592.38	388,703.72	377,948.82
PLUS IN-KIND														0.00	0.00
TOTAL DISBURSEMENTS	35,675.62	2,824.52	5,419.87	3,966.55	2,817.17	4,647.70	2,871.48	58,876.62	40,518.61	96,951.07	16,018.78	68,523.35	49,592.38	388,703.72	377,948.82

Figure 20. Invoice Summary Sheet - Example from SWHRA

SOUTHWEST HUMAN RESOURCE AGENCY TDOT CARES			
February 28, 2023			
GL CATEGORY- 716-010	YTD	GL Reference	ADJUSTMENTS/ TOOK OUT
	Expenditures		
SALARIES	5000 17,943.02	A	
FICA TAX	5010 1,327.02	B	
UNEMP. INS.	5020 189.63	B	
WORKMAN'S COMP.	5030 46.83	B	
MEDICAL INS.	5040 1,201.51	B	
DENTAL INS.	5050 132.78	B	
VISION INS.	5055 37.99	B	
LIFE INS.	5060 85.84	B	
RETIREMENT	5080 1,794.33	B	
AUDIT FEE	5200		
MEMBERSHIP FEES	5220		
MEDICAL SERVICES	5225		
PHYSICALS	5226		
CONTRACTED SERVICES	5245		
HEALTH AND SAFETY	5250		
FOOD	5256		
TRAINING & TA	5270		
CLIENT SERVICES	5500		
RTATP	5570		
TRAVEL	5600 3,576.76	C	
REGISTRATION FEES	5650		
DEPRECIATION - CENTRAL OFFICE	5700		
RENT - SITES	5710 3,149.84	D	
VEHICLE/EQUIPMENT RENTALS	5720 1,556.28	G	
COPIER EXPENSE	5730		
DEPRECIATION - CENTRAL OFFICE	5800		
UTILITIES - CENTRAL OFFICE	5800		
UTILITIES - SITES	5810 498.66	D	
INSURANCE	5860/5870 11,969.27	F	
PRINTING	5900		
SUBS/PUBS/ADVERT.	5910		
TELEPHONE - CENTRAL OFFICE	5930 153.70	E	
TELEPHONE - SITES	5940 242.82	E	
TECHNOLOGY	5945 1,510.37	E	
POSTAGE	5950		
MAINTENANCE	6000/6150 567.50	G	
VEHICLES MAINTENANCE	6010		
EQUIPMENT MAINTENANCE	6020		
FUEL & OIL	6030		
VEHICLE PARTS	6040		
VEHICLE SERVICE FEE	6050		
OFFICE SUPPLIES	6100		
PROGRAM SUPPLIES	6110		
OTHER EQUIPMENT	6220		
MISCELLANEOUS	6999		
SUB-TOTAL	45,984.15		0.00
ADMIN. COST	6995 20,483.55	H	
TOTAL COSTS	66,467.70		66,467.70

SWHRA assigns codes to expense categories that they repeat in the General Ledger. This is helpful but not required.

Figure 21. Invoice Summary Sheet – Example from Nwthra

NWTHRA ALI Summary SOE Cost Category	ALI	Expense Description	Total Expense
			Dec-22 NW
		985311-S3-311 Z-22-5311-06-10	
<b>Project Adm.</b>	11.79.00	Salaries 013	15,316.47
	11.79.00	Fringe 013	2,941.02
	11.79.00	Travel	1,058.50
	11.79.00	Rent & Utilities	1,604.13
	11.79.00	Communications	149.90
	11.79.00	Supplies & Printing	1,459.80
	11.79.00	Insurance	0.00
	11.79.00	Indirect	1,425.65
	11.79.00	Other Dir	2,359.48
<b>Grand Total</b>			<b>26,314.95</b>
<b>Operating</b>			
Operating	30.09.01	Salaries Wages 012	61,312.82
Operating	30.09.01	Salaries Wages 001	188,361.40
Operating	30.09.01	Fringe 012	18,230.46
Operating	30.09.01	Fringe 001	-4,719.47
Operating	30.09.01	Drug and Alcohol Screening 001	0.00
Operating	30.09.01	Travel 001	0.00
Operating	30.09.01	Travel 012	0.00
Operating	30.09.01	Indirect 012	5,704.04
Operating	30.09.01	Indirect 001	18,018.01
Operating	30.09.01	Fuel, Parts, Repair	31,366.81
Operating	30.09.01	Other Direct 001	25,846.81
Operating	30.09.01	Other Direct 012	1,374.52
Operating	30.09.01	Drug and Alcohol Screening 012	0.00
Licenses and Ins	30.09.01	Vehicle Ins/Lic	399.30
<b>Total</b>			<b>345,894.70</b>
Fare Box Revenue			8,358.00
<b>Grand Total</b>			<b>337,536.70</b>

NWTHRA notes the FTA Activity Line Item (ALI) associated with each category. This is helpful but not required.

## General Ledger

- Exported from the agency's accounting system for the time period of the invoice.
- For some types of expenses, the General Ledger itself is all the documentation that is needed. (Discussed further under the section on Documentation that follows.)
- Report should include the vendor/payee for each expense.

Figure 22. Relationship of the SOE, Invoice Summary Sheet, and General Ledger

Schedule Of Expenditures				
<b>To/State Agency</b>	TDOT - Multimodal	<b>Invoice Number</b>	Z-22-5311-07-08	
<b>Contractor/Grantee Name</b>	SOUTH CENTRAL TN DEVELOPMENT DISTRICT	<b>Invoice Period</b>	10/01/2022 - 10/31/2022	
<b>Contractor/Grantee Address</b>	101 SAM WATKINS BLVD	<b>Contract Period</b>	07/01/2021 - 12/31/2022	
<b>City, State, Zip</b>	MT PLEASANT, TN 38474	<b>Contact Person/Telephone</b>	JENNY GREEN 931-379-2911	
<b>F&amp;A Contract Number</b>	Z-22-5311-07	<b>Program</b>	5311 RURAL PUBLIC TRANS	
<b>State Project Number</b>	985311-S3-312	<b>FTA Grant Number</b>	TN-2021-020	
		<b>State-match only contract?</b>	NO	

Cost Categories	Amount Due This Invoice (1)	Amount Previously Invoiced (2)	Cumulative Expenditures (1+2=3)	Contract Budget
<b>Project Administration</b>				
Salaries & Wages	42,223.42	244,413.85	286,637.27	-
Fringe Benefits	17,123.16	108,310.12	125,433.28	-
Travel & Training	1,364.80	6,383.65	7,748.45	-
Rent & Utilities	1,655.29	12,578.50	14,233.79	-
Communications	1,055.23	29,212.66	30,267.89	-
Supplies & Printing	87.43	7,280.49	7,347.92	-
Insurance	-	-	-	-
Other Direct Costs	855.35	18,224.87	19,080.02	-
Indirect Cost	11,309.39	84,190.94	95,500.33	-
<b>Total Project Administration</b>	\$ 75,674.07	\$ 510,574.88	\$ 586,248.95	\$ 930,433.00
<b>Total Federal Requested</b>	\$ 60,539.00	\$ 408,458.00	\$ 468,997.00	\$ 744,347.00
<b>Total State Requested</b>	\$ 7,567.00	\$ 51,054.00	\$ 58,621.00	\$ 93,043.00

Expense	26 (5311) Admin		
	(Transportation Programs)	Total Transportation Programs	TOTAL
50100 · Salaries A	42,223.42	42,223.42	42,223.42
50300 · Employee Benefit Allocation B	17,123.16	17,123.16	17,123.16
50900 · Travel, Staff C	1,364.80	1,364.80	1,364.80
52700 · Occupancy D	1,655.29	1,655.29	1,655.29
53100 · Communications E	1,055.23	1,055.23	1,055.23
52900 · Consumable Supplies F	87.43	87.43	87.43
50700 · Consultants/Professional Serv G	72.40	72.40	72.40
52500 · Legal Services H	125.00	125.00	125.00
52800 · Rent-Furniture & Equipment I	417.95	417.95	417.95
54800 · Maintenance & Repairs J	240.00	240.00	240.00
79000 · Indirect / Admin Costs Applied K	11,309.39	11,309.39	11,309.39
<b>Total Expense</b>	<b>75,674.07</b>	<b>75,674.07</b>	<b>75,674.07</b>

8:44 AM  
01/30/23  
Accrual Basis

**SOUTH CENTRAL TN DEVELOPMENT DISTRICT  
Transaction Detail By Account  
October 2022**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>50100 - Salaries</b>								
Paycheck	10/14/2022	DD10379		rect Deposit	Transportation Programs:26 (5311) Admin	2,373.36		2,373.36
Paycheck	10/14/2022	DD10380		rect Deposit	Transportation Programs:26 (5311) Admin	2,997.35		5,370.71
Paycheck	10/14/2022	DD10381		rect Deposit	Transportation Programs:26 (5311) Admin	2,721.56		8,092.27
Paycheck	10/14/2022	DD10396		rect Deposit	Transportation Programs:26 (5311) Admin	1,846.32		9,938.59
Paycheck	10/14/2022	DD10406		rect Deposit	Transportation Programs:26 (5311) Admin	1,880.67		11,819.26
Paycheck	10/14/2022	DD10413		rect Deposit	Transportation Programs:26 (5311) Admin	1,733.33		13,552.59
Paycheck	10/14/2022	DD10374		rect Deposit	Transportation Programs:26 (5311) Admin	329.33		13,881.92
Paycheck	10/14/2022	DD10405		rect Deposit	Transportation Programs:26 (5311) Admin	3,655.92		17,537.84
Paycheck	10/14/2022	DD10404		rect Deposit	Transportation Programs:26 (5311) Admin	616.34		18,154.18
Paycheck	10/14/2022	DD10397		rect Deposit	Transportation Programs:26 (5311) Admin	2,957.53		21,111.71
Paycheck	10/31/2022	DD10436		rect Deposit	Transportation Programs:26 (5311) Admin	2,373.36		23,485.07
Paycheck	10/31/2022	DD10437		rect Deposit	Transportation Programs:26 (5311) Admin	2,997.35		26,482.42
Paycheck	10/31/2022	DD10438		rect Deposit	Transportation Programs:26 (5311) Admin	2,721.56		29,203.98
Paycheck	10/31/2022	DD10453		rect Deposit	Transportation Programs:26 (5311) Admin	1,846.32		31,050.30
Paycheck	10/31/2022	DD10463		rect Deposit	Transportation Programs:26 (5311) Admin	1,880.67		32,930.97
Paycheck	10/31/2022	DD10470		rect Deposit	Transportation Programs:26 (5311) Admin	1,733.33		34,664.30
Paycheck	10/31/2022	DD10431		rect Deposit	Transportation Programs:26 (5311) Admin	329.33		34,993.63
Paycheck	10/31/2022	DD10462		rect Deposit	Transportation Programs:26 (5311) Admin	3,655.92		38,649.55
Paycheck	10/31/2022	DD10461		rect Deposit	Transportation Programs:26 (5311) Admin	616.34		39,265.89
Paycheck	10/31/2022	DD10454		rect Deposit	Transportation Programs:26 (5311) Admin	2,957.53		42,223.42
<b>Total 50100 - Salaries</b>						<b>42,223.42</b>	<b>A 0.00</b>	<b>42,223.42</b>

## Documentation of Direct Costs

- Inserting a section divider page between sections of documentation for different categories of expenses helps reviewers navigate invoice packages, especially if the label has a very large font (72 point) that is legible in page sorter view of Adobe Acrobat.
- Providing a list of expenses included in each section helps the reviewer find the documentation for expenses that together roll up to amounts on the SOE. The summary should include the cost category and the name of the vendor/supplier/payee so that TDOT staff can match the payment to the relevant documentation.
- Make sure copies are straight and legible.
- Mark up documents (either by hand or electronically) to add explanatory notes as needed.
- Adobe Acrobat Pro is a great tool for arranging pages in a PDF, inserting new pages, deleting pages, and marking up documents. The purchase of this software to facilitate invoicing TDOT is an eligible grant expense.
- It is not necessary to provide bill and proof of payment for every expense. For the expenses highlighted in green below, the General Ledger suffices for documentation.

Figure 23. List of Expenses for a Section – Example from Nwthra

<b>Total Rent &amp; Utilities</b>				<b><u>\$ 1,604.13</u></b>
Vendor	Description	Program Acct	Amount	
Servall	Rent	013-555-00	180.00	
Tennessee Home Solutions	Rent	013-555-00	618.80	
<b>Total</b>			798.80	
Vendor	Description	Program Acct	Amount	
WCMES	Utilities	013-560-00	489.66	
City of Martin	Utilities	013-560-00	315.67	
<b>Total</b>			805.33	
<b>Total Communications</b>				<b><u>\$ 149.90</u></b>
Vendor	Description	Program Acct	Amount	
WK&T	Phone	013-565-00	149.90	
<b>Total</b>			149.90	
<b>Total Travel</b>				<b><u>\$ 1,058.50</u></b>
Vendor	Description	Program Acct	Amount	
Janet Moore	Travel	013-550-00	1,058.50	
<b>Total</b>			1,058.50	

Nwthra lists the vendor/payee name for each expense within a category. Including this helps identify the proof of payment and invoice associated with each expense.

*Table 3. Documentation Required for Various Expense Categories*

<b>Expense</b>	<b>Documentation</b>
Salaries and Wages	General Ledger
Fringe Benefit	General Ledger
Travel and Training	Bill, Payment and Agenda
Rent	General Ledger or Bill & Payment (if lease is not on File)
Communication	Bill & Payment
Printing	Bill & Payment
Supplies	Bill & Payment
Insurance	General Ledger
Vehicle Operating	General Ledger
Indirect Costs	Expense Pool and Formula used to Calculate Expense
RTAP	Bill & Payment
Other Direct Costs	Bill & Payment
Licenses	Bill & Payment
Capital Expenses	Bill & Payment
Preventative Maintenance	General Ledger
Drug and Alcohol	Bill & Payment

- For most other expenses it is necessary to provide documentation of a bill and payment.
  - Proof of payment
    - Checks
    - Bank statements showing ACH transfers
    - Credit card statements with a copy of the check used to pay the credit card
  - Bill/Invoice
    - Clearly identify items charged to the contract
      - Allocation by program [EXAMPLE]
        - Specify the amount shown on proof of payment, the cost allocation factor [% billed to transit], and amount billed to the contract.
      - Multiple-item purchases with only select items billed to the contract. [EXAMPLE – purchases from Walmart or Amazon]
      - Highlight items billed to the contract.

## ***Documentation for Travel Expenses***

- Expenses for travel must be in conformance with Tennessee’s State Travel Regulations.
- In addition to bill and payment for expenses, the agenda for the event necessitating the travel must be provided. If there were multiple attendees from the agency it is only necessary to provide one copy of the agenda in the invoice package with a note indicating the names of attendees.

C.2. Travel Compensation. Reimbursement to the Grantee for travel, meals, or lodging shall be subject to amounts and limitations specified in the “State Comprehensive Travel Regulations,” as they are amended from time to time, and shall be contingent upon and limited by the Grant Budget funding for said reimbursement.

## ***Documentation for Rent Expenses***

- If TDOT has the rental lease on file, the general ledger is sufficient documentation for rent expenses.
- If TDOT does not have the lease on file, it is necessary to provide a bill (or the lease) and proof of payment.
- It is NOT necessary to include the whole lease every month unless the agency’s rent payment amount changes from month-to-month.

Figure 24. Check Paired with Invoice and Cost Allocation between Programs

NO. 77034  
DATE 10/10/2022  
\$ 1,680.00

PAY TO THE ORDER OF DOCUPHASE

One thousand six hundred eighty and 00/100\*\*\*\*\*

ADDRESS  
DOCUPHASE  
iDATIX CORPORATION  
13577 FEATHER SOUND DRIV  
CLEARWATER, FL 33762

MEMO

When an expense is allocated among several programs, it is important to show the amount charged to transportation. Here, \$240 of the \$1,680 paid is allocated to Transportation and included on this invoice.

ACCOUNT	CLASS	AMOUNT	MEMO
74800 · Admin Maintenance ...	Cost Allocation Pools:99 Administrative Costs	720.00	ON PREMISE MAINTENANCE RENEWAL
74800 · Admin Maintenance ...	Cost Allocation Pools:99 Administrative Costs	240.00	ON PREMISE MAINTENANCE RENEWAL...LMOORE
54800 · Maintenance & Rep...	Aging & Disability:24 Guardianship	480.00	ON PREMISE MAINTENANCE RENEWAL...C WARREN, P MOORE
54800 · Maintenance & Rep...	Transportation Programs:26 (5311) Admin	240.00	ON PREMISE MAINTENANCE RENEWAL...J GREEN

**DOCUPHASE**  
DocuPhase LLC  
13577 Feather Sound Dr  
Suite 200  
Clearwater FL 33762

**Invoice**  
#22940512  
10/1/2022

**Balance Due**  
**\$1,680.00**  
Due Date: 11/30/2022

**Bill To**  
South Central Tennessee  
Development District  
101 Sam Watkins Blvd  
Mount Pleasant TN 38474

**Ship To**  
South Central Tennessee  
Development District  
101 Sam Watkins Blvd  
Mount Pleasant TN 38474

Pmt Terms	Due Date	PO #	Sales Rep
Net 60	11/30/2022		Alex Rodriguez

Qty	Product	Amount
1	On-Premise Maintenance Renewal: DocuPhase DM Core Maintenance Service Period: 12/1/2022 To: 11/30/2023	\$720.00
4	On-Premise Maintenance Renewal: DocuPhase DM Concurrent User Service Period: 12/1/2022 To: 11/30/2023	\$960.00
4	Maintenance Renewal: Analytics User included with DM Service Period: 12/1/2022 To: 11/30/2023	\$0.00

**Memo**  
Annual Maintenance Renewal

<b>Subtotal</b>	\$1,680.00
<b>Tax (%)</b>	\$0.00
<b>Balance Due</b>	\$1,680.00

Figure 25. Credit Card Statement Paired with Airline Tickets

**FIRST FARMERS.**  
BANKING | WEALTH MANAGEMENT | TRUST

October 2022 Statement 09/03/2022 - 10/04/2022  
SCTDD (CPN 001900011)

Transactions MCMULLIN DEBBIE G

Post Date	Trans Date	Ref #	Transaction Description	Amount	Handwritten
09/16	09/15	1245	IN JLB 615-794		
09/16	09/16	2573	ULINE *SHIP SUPPLIES		
09/19	09/18	9972	AMZN Mktp US*1M2D97JB2 Amzn.com/bill WA	\$30.97	42 ✓
09/19	09/16	8192	MUSIC ROAD RESORT HOTE 865-4297700 TN	\$141.43	43 ✓
09/19	09/16	7307	EB TFA ANNUAL CONFERE 801-413-7200 GA	\$180.00	44 ✓
09/20	09/19	1937	4IMPRINT, INC 4IMPRINT.COM WI	\$577.63	45 ✓
09/21	09/19	7109	MYRON CORP 800-5269766 NJ	\$473.03	46 ✓
09/21	09/20	7721	UWM SCE 414-2273200 WI	\$775.00	47 ✓
09/21	09/20	7770	UWM SCE 414-2273200 WI	\$775.00	48 ✓
09/22	09/20	9769	SOUTHWES 5262167417038 800-435-9792 TX DEPRIEST/JEFFR 10/09/22 NASHVILLE TO MILWAUKEE WS MILWAUKEE WS TO NASHVILLE	\$358.96	49 ✓
09/22	09/20	9777	SOUTHWES 5262167417039 800-435-9792 TX MORROW/ROBERTA 10/09/22 NASHVILLE TO MILWAUKEE WS MILWAUKEE WS TO NASHVILLE	\$358.96	50 ✓
09/22	09/21	6325	WALMART.COM AA 800-966-6546 AR	\$15.49	51 ✓
09/22	09/21	8170	INTUIT *ProSeries CL.INTUIT.COM CA	\$392.00	52 ✓
09/26	09/23	4032	L2G 4UP HENRY HORTON CHAPEL HILL TN	\$5,189.19	53 *
09/26	09/23	5064	AMZN Mktp US*1U7192171 Amzn.com/bill WA	\$318.52	54 ✓

When a credit card statement is provided as proof of payment, circling or highlighting the expense(s) charged to this invoice is helpful.

It is necessary to provide a **copy of the check used to pay the credit card** to close the loop on documenting payment of the expense. In this case, a copy of the check paying First Farmers is required.

**Flight 2: Wednesday, 10/12/2022 Est. Travel Time: 1h 35m Wanna Get Away®**

FLIGHT #	DEPARTS	ARRIVES
1764	MKE 06:20PM Milwaukee	BNA 07:55PM Nashville

**Payment information**

Total cost	Payment
<b>Air - 419G8R</b>	Visa ending in 8941 Date: September 20, 2022
Base Fare \$ 613.50	Payment Amount <b>\$358.96</b> ✓
U.S. Transportation Tax \$ 46.02	Visa ending in 8941 Date: September 20, 2022
U.S. 9/11 Security Fee \$ 22.40	Payment Amount <b>\$358.96</b> ✓
U.S. Flight Segment Tax \$ 18.00	
U.S. Passenger Facility Chg \$ 18.00	
<b>Total \$ 717.92</b>	

Fare rules: If you decide to make a change to your current itinerary it may result in a fare increase.  
Your ticket numbers: 5262167417039, 5262167417038

Figure 26. ACH Payment Paired with Utility Statement

**FIRST CITIZENS NATIONAL BANK**  
MEMBER FDIC  
P.O. BOX 376 - Dyersburg TN 36025-0370

**NORTHWEST TN HUMAN RESOURCE AGENCY**  
Account Number: XXXXXX4035  
Statement Date: 12/30/22

Miscellaneous Credits

Date	Deposits	Withdrawals	Activity Description
12/20	2,024.29		STATE-TN PAYMNTS/TN PAYMNTS
12/22	7,981.60		Tennessee Carrie/UHC Escrow
12/22	8,156.50		TN Carriers
12/27	120.00		DEPOSIT
12/27	133.00		DEPOSIT
12/27	187.52		DEPOSIT
12/27	264.00		DEPOSIT
12/27	398.48		DEPOSIT
12/28	5,003.18		DEPOSIT
12/28	9,031.68		DEPOSIT
12/28	121,334.74		DEPOSIT
12/30	16,844.93		STATE-TN PAY
12/30	3,443.86		INTEREST EARN

Miscellaneous Debits

Date	Deposits	Withdrawals	Activity Description
12/02		88,708.07	Northwest TN Hum/PAYROLL
12/05		821.69	GREAT-WEST TRUST/PAYMENTS
12/05		24,220.46	IRS/USATAXPYMT
12/06		11,884.21	FLEETCOR FUNDING/BT1205
12/13		149.90	WK&T/TELE BILL Telephone
12/13		194.75	WK&T/TELE BILL
12/13		315.67	CITY OF MARTIN/BANKDRAFT Utilities
12/16		23,846.21	IRS/USATAXPYMT
12/16		87,407.16	Northwest TN Hum/PAYROLL
12/19		821.69	GREAT-WEST TRUST/PAYMENTS
12/20		7,262.71	FLEETCOR FUNDING/BT1219
12/27		4,455.33	GREAT-WEST TRUST/PAYMENTS
12/28		489.66	WEAKLEY COUNTY M/UTIL PYMT Utilities
12/30		24,422.39	IRS/USATAXPYMT
12/30		88,197.08	Northwest TN Hum/PAYROLL

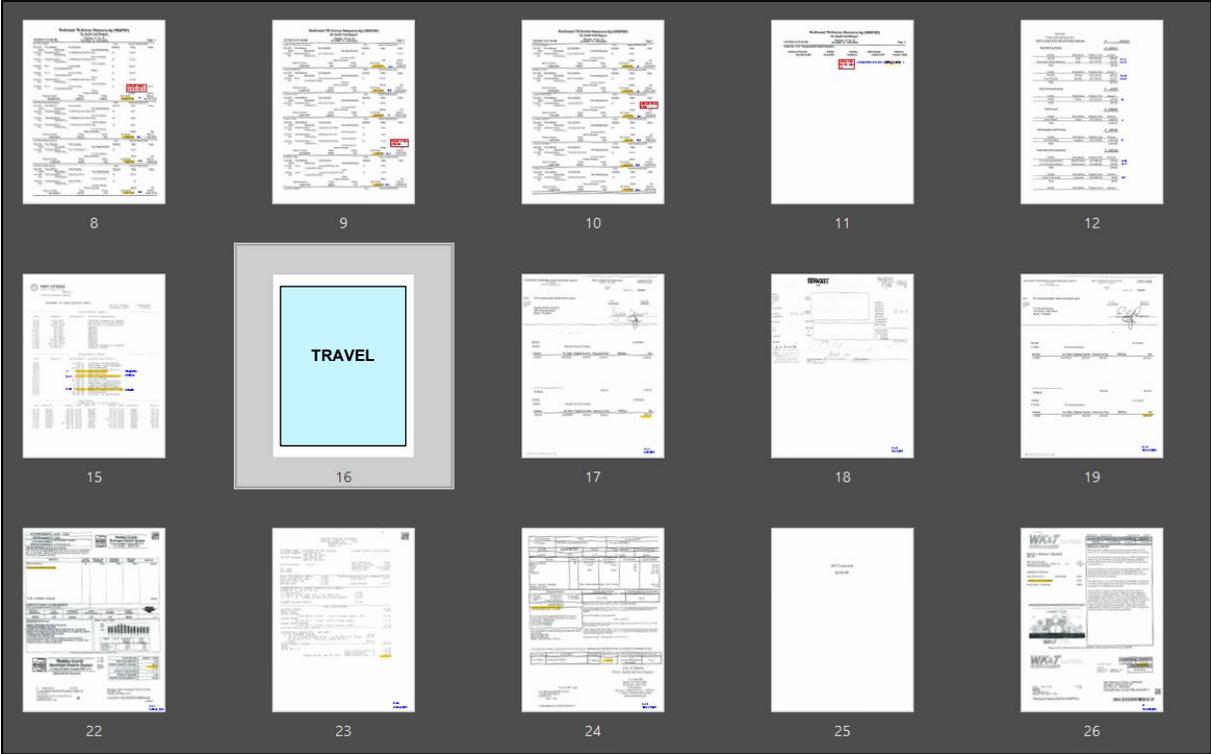
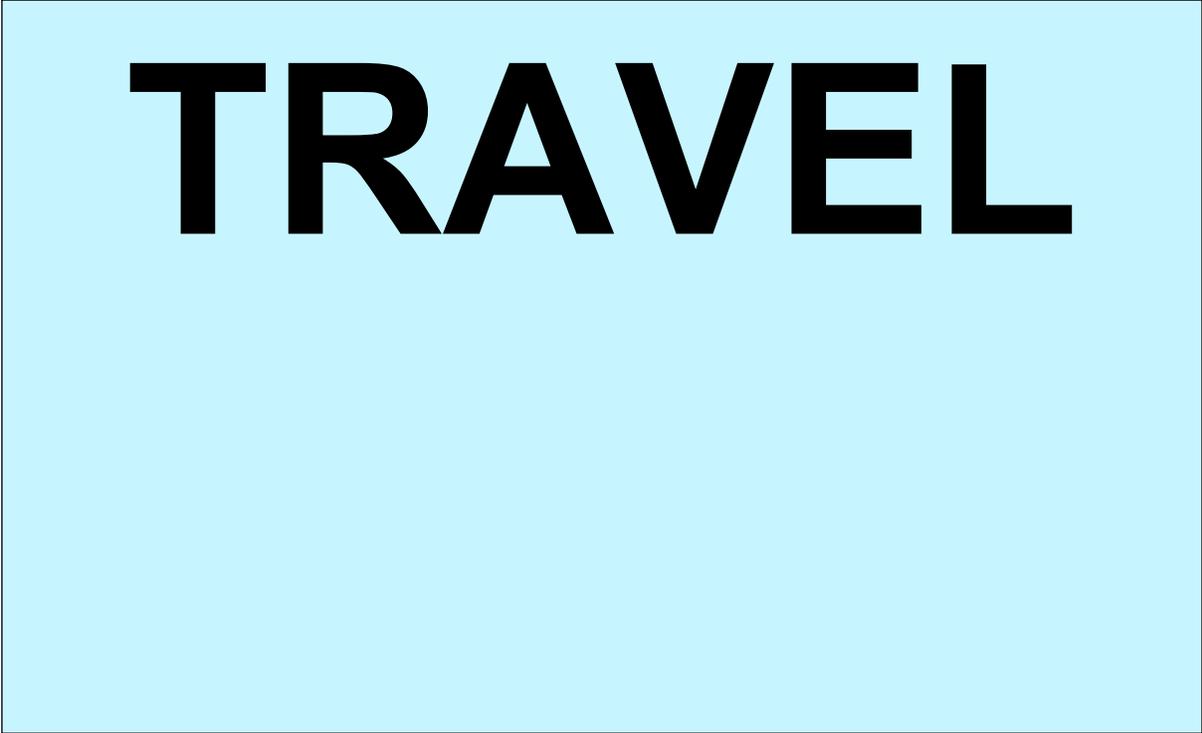
When a bank statement is used as proof of payment for a direct withdrawal, circling or highlighting the expense(s) charged to this invoice is helpful

ACCOUNT NUMBER:	222344 - 115838
METER NUMBER:	119963
CUSTOMER NAME:	NORTHWEST TN HRA
SERVICE ADDRESS:	118 WELDON DR
METER READING DATE:	DEC 02 2022

This office is not responsible for bills, final notices or payments lost in the mail. Failure to pay past due amounts may result in termination of electric service.

SERVICE	DAYS BILLED	PREVIOUS READING	CURRENT READING	AMOUNT USED	AMOUNT	
Metered Electric	30	1354	1399	3600	489.66	
<b>Memorandum Bill Do Not Pay</b>						
TOTAL CURRENT CHARGES					489.66	
<b>EVEN PAY PLAN Y-T-D DIFFERENCE</b> Minus sign indicates a credit on your behalf						
PREVIOUS AMOUNT DUE	LATE CHARGES	PAYMENTS & ADJUSTMENTS	OTHER DEBITS/CREDITS	BALANCE FORWARD	CURRENT CHARGES	NET AMOUNT DUE
502.26	0.00	502.26-	0.00	0.00	489.66	489.66

Figure 27. Section Divider with Title in a Very Large, Bold Font



## Documentation of Indirect Costs

Indirect Costs are those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted. Any given cost type should be given consistent treatment. In other words, costs of same purpose and in like circumstances cannot be treated as both direct and indirect costs.

Invoices must include documentation for indirect costs. Documentation should be provided for (1) the indirect cost pool and (2) the allocation of the indirect cost pool across programs.

### ***Documentation of the Indirect Cost Pool***

**Indirect Cost Pool:** A grouping of costs that have more than one cost objective.

**Itemized Indirect Cost Pool Detail:** For each pool, provide a list of items included in that pool along with an amount for each item, as well as the grand total for the pool. The list needs to include a description and amount for each item as well as a pool grand total for the month of the invoice as well as year to date. Only allowable expenses are to be included in cost pool amounts.

### **TDOT Contract Terms re: Indirect Costs**

*C.8. Indirect Cost. Should the Grantee request reimbursement for indirect costs, the Grantee must submit to the State a copy of the indirect cost rate approved by the cognizant federal agency or the cognizant state agency, as applicable. The Grantee will be reimbursed for indirect costs in accordance with the approved indirect cost rate and amounts and limitations specified in the attached Grant Budget. Once the Grantee makes an election and treats a given cost as direct or indirect, it must apply that treatment consistently and may not change during the Term. Any changes in the approved indirect cost rate must have prior approval of the cognizant federal agency or the cognizant state agency, as applicable. If the indirect cost rate is provisional during the Term, once the rate becomes final, the Grantee agrees to remit any overpayment of funds to the State, and subject to the availability of funds the State agrees to remit any underpayment to the Grantee.*

### **CPO Policy 2013-017 Guidance re: Indirect Costs**

#### *7.1.5. Indirect Costs (facilities & administrative costs)*

*Indirect costs are overhead or administrative costs incurred for joint purposes that cannot easily be allocated to a single use. Such costs include:*

- Executive director's salary and benefits (or the administrative portion thereof if the executive director spends time on program-related activities);*
- Fiscal officer's salary and benefits;*
- Secretarial support of administrative employees;*
- Supplies of administrative employees;*
- Travel of administrative employees;*
- Occupancy costs (e.g., rent and utilities) of administrative employees;*
- Postage and telephone costs of administrative employees; and*

*The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:*

- 1) Administrative or clerical services are integral to a project or activity;*
- 2) Individuals involved can be specifically identified with the project or activity;*
- 3) Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and*
- 4) The costs are not also recovered as indirect costs.*

Figure 28. Itemized Indirect Cost Pool

Date>>>	11/30/2022			
INDIRECT RATE	8.7752711458%			\$0.01
ADMIN Dept	0100			
ACCOUNT DESCRIPTION		MONTH	MONTH	ACCCOUNT
Salaries - Administrative		\$61,515.87	\$61,515.87	50000
Salaries - Area Coordinator		\$0.00	\$0.00	50001
Salaries - Drivers		\$0.00	\$0.00	50002
Salaries - Site Managers		\$0.00	\$0.00	50003
Salaries - Back-up Site Manage		\$0.00	\$0.00	50004
Salaries - Office Aides		\$0.00	\$0.00	50005
Salaries - Back-up Office Aide		\$0.00	\$0.00	50006
Annual Leave Administrative-Ap		\$295.14	\$295.14	50010
Annual Leave Drivers-Ap		\$0.00	\$0.00	50011
Annual Leave Site Managers-Ap		\$0.00	\$0.00	50012
Annual Leave Office Aides-Ap		\$0.00	\$0.00	50013
Fringe Benefits - Medical Insu		\$6,454.22	\$6,454.22	51000
Fringe Benefits - Retirement		\$4,642.11	\$4,642.11	51001
Fringe Benefits - Workers' Com		\$355.08	\$355.08	51002
Fringe Benefits - FICA		\$4,552.44	\$4,552.44	51003
Fringe Benefits - UI		(\$17.88)	(\$17.88)	51004
Fringe Benefits-WC Deductible		\$0.00	\$0.00	51005
Travel - Local		\$220.50	\$220.50	52000
Meetings & Conferences - Local		\$0.00	\$0.00	52001
Meetings & Conferences - Overn		\$0.00	\$0.00	52002
Motor Vehicle Pool - ISF		\$0.00	\$0.00	52003
Communications - Telephone		\$1,419.16	\$1,419.16	52004
Communications - Cellular		\$468.69	\$468.69	52005
Communications - Paging		\$0.00	\$0.00	52006
Postage & Shipping		\$45.72	\$45.72	52007
Occupancy - Rent		\$5,721.13	\$5,721.13	52008
Occupancy - Utilites		\$128.39	\$128.39	52009
Occupancy - Cleaning-Ap		\$0.00	\$0.00	52010
Office Supplies		\$539.69	\$539.69	52011
Office Supplies - Sensitive		\$0.00	\$0.00	52012
Supplies - Program Related		\$0.00	\$0.00	52013
Gasoline & Oil		\$0.00	\$0.00	52014
Raw Food		\$0.00	\$0.00	52015
Printing & Publications		\$658.33	\$658.33	52016
Professional Services - Data P		\$3,165.45	\$3,165.45	52017
Professional Services - Legal		\$1,307.00	\$1,307.00	52018
Professional Services - Drug S		\$0.00	\$0.00	52019
Professional Services - Course		\$0.00	\$0.00	52020
Professional Services - Tuitio		\$0.00	\$0.00	52021
Contract Services		\$6,894.31	\$6,894.31	52022
Equipment		\$0.00	\$0.00	52023
Equipment Leasing		\$431.04	\$431.04	52024
Maintenance - Van Repairs		\$0.00	\$0.00	52025
Maintenance Building		\$226.78	\$226.78	52026
Insurance - Vehicle		\$0.00	\$0.00	52027
Insurance - Property		\$0.00	\$0.00	52028
Insurance - Liability		\$0.00	\$0.00	52029
Depreciation - Office Equipmen		\$93.28	\$93.28	52030
Depreciation - Vehicles		\$0.00	\$0.00	52031
Miscellaneous		\$0.00	\$0.00	52032
Membership and Subscriptions		\$8,816.50	\$8,816.50	52033
Indirect Costs		\$0.00	\$0.00	52034
In-kind - Supervision		\$0.00	\$0.00	52035
In-kind - Other		\$0.00	\$0.00	52036
Interest Expense		\$0.00	\$0.00	52037
Audit Expense-Ap		\$0.00	\$0.00	52038
RTAP-Ap		\$0.00	\$0.00	52039
Loss on Disposals-GFAG		\$0.00	\$0.00	52049
Totals		\$107,932.95	\$107,932.95	

List of the costs included in the indirect cost pool

Indirect cost pool total

## ***Documenting Indirect Costs Allocated Across Programs***

For each indirect cost pool, show the allocation of the pool total across programs. This demonstrates how the amount on the Schedule of Expenditures (SOE) was calculated. The method used to distribute indirect costs across programs should be in accordance with the Cost Allocation Plan approved by your agency's state or Federal Cognizant Agency. For more information about Cost Allocation Plans, see the Tennessee Department of General Services Central Procurement Office Policy 2013-017. That policy points to 200 CFR 200 Appendix IV (Non-Profit Organizations) and Appendix VII (State and Local Governments). Both the amount for the period invoiced and year to date amounts should be shown.

Two approaches to cost allocation are illustrated below:

- **Use of a provisional indirect cost rate** (approved by the Federal Cognizant Agency).
- **Periodic allocation of actual expenditures.**

## ***Use of an Approved Indirect Cost Rate per 2 CFR Part 200 Appendices***

Agencies with a Federal cognizant agency follow guidance of Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, also known as the Office of Management and Budget (OMB) "[Super-Circular](#)." Given that Tennessee's Human Resource Agencies and Development Districts are governmental non-profits, several appendices to the Super-Circular are applicable:

- Appendix IV to Part 200: [Indirect \(F&A\) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations](#)
- Appendix V to Part 200: [State/Local Governmentwide Central Service Cost Allocation Plans](#)
- Appendix VII to Part 200: [States and Local Government and Indian Tribe Indirect Cost Proposals](#)

Agencies with a Federal cognizant agency have a negotiated indirect cost rate based on a clear methodology. A base of direct program costs is used to determine how indirect costs should be allocated among programs. As in the case described above (Periodic Allocation of Actual Indirect Expenditures), the indirect rate is expressed as a percentage: indirect costs for a specified period divided by total program costs for the same period. The difference between the two cases is that agencies with a Federal cognizant agency use the same indirect rate for the duration of the agency's approved Cost Allocation Plan rather than recalculating the indirect cost rate monthly. For this reason, the total of actual, itemized indirect costs for a specific billing period may not equal the total indirect cost allocated across programs for that same period.

Figure 29. Use of a Constant, Approved Indirect Rate

SOUTHWEST HUMAN RESOURCE AGENCY ADMINISTRATIVE COST December 31, 2022				The indirect cost rate remains stable period to period for the duration of the Federally-approved Cost Allocation Plan				02:23 PM	
PROGRAM CODE	ACTIVITY CODE	LOCATION CODE	EXPENSE CODE	PROGRAM	DIRECT EXPENSES & IN-KIND	ADMIN. COST %	YTD ADMIN. COST	PRIOR YTD ADMIN. COST	CURRENT MONTH ADMIN. COST
116	170	00	6995	INFO AND REFERRAL	84,835.15	7.75%	6,574.72	5,525.08	1,049.64
116	171	00	6995	CASE MANAGEMENT	23,960.93	7.75%	1,856.97	1,540.34	316.63
116	183	00	6995	INCOME/INFRACSTRUCTURE	0.00	7.75%	0.00	0.00	0.00

SOUTHWEST HUMAN RESOURCE AGENCY ADMINISTRATIVE COST January 31, 2023								04:41 PM	
PROGRAM CODE	ACTIVITY CODE	LOCATION CODE	EXPENSE CODE	PROGRAM	DIRECT EXPENSES & IN-KIND	ADMIN. COST %	YTD ADMIN. COST	PRIOR YTD ADMIN. COST	CURRENT MONTH ADMIN. COST
116	170	00	6995	INFO AND REFERRAL	100,844.56	7.75%	7,815.45	6,574.72	1,240.73
116	171	00	6995	CASE MANAGEMENT	28,656.48	7.75%	2,220.88	1,856.97	363.91
116	183	00	6995	INCOME/INFRACSTRUCTURE	0.00	7.75%	0.00	0.00	0.00

### Periodic Allocation of Actual Indirect Expenditures

Although Policy 2013-017 points to the methodology described above for allocation of indirect costs, TDOT recognizes that some agencies may have cost allocations plans approved by their cognizant agency using an alternate method – periodic allocation of actual indirect expenditures. As agencies transition from Policy 3 to Policy 2013-017, TDOT will accept this methodology provided it is the approved by the cognizant agency.

In the example below, the indirect rate equals the total indirect cost pool for the month divided by direct program costs. The total for the month’s indirect cost pool (\$107,932.94) equals the total amount of indirect cost allocated across programs. The indirect rate of 8.775% was calculated by dividing the indirect cost pool (\$107,932.94) by program direct expenses for the period (\$1,229,967.07). Applying the indirect rate of 8.775% to each program’s direct costs for the period yields the indirect cost allocated to each program for that period. The share of indirect costs attributed to each program is proportional to each program’s direct costs as a share of total direct costs. As the ratio between indirect costs and total direct costs varies period to period, so will the calculated indirect rate.

Figure 30. Allocation of Indirect Costs Across Programs

			NET ACCUM COSTS	INDIRECT RATE	INDIRECT COST	PREVIOUS INDIRECT	EXPENSE THIS PERIOD
TRANSPORTATION NONOPER	0003	52034-0003	\$495,512.34	8.775%	\$43,482.55	\$0.00	\$43,482.55
NUTRITION CONG	0005	52034-0005	\$134,795.74	8.775%	\$11,828.69	\$0.00	\$11,828.69
NUTRITION HD	0006	52034-0006	\$194,576.48	8.775%	\$17,074.61	\$0.00	\$17,074.61
OMBUDSMAN	0007	52034-0007	\$23,057.99	8.775%	\$2,023.40	\$0.00	\$2,023.40
Ombudsman CARES	0008	52034-0008	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
NEW FREEDOMS	0009	52034-0009	\$1,340.00	8.775%	\$117.59	\$0.00	\$117.59
RPO	0010	52034-0010	\$10,454.98	8.775%	\$917.45	\$0.00	\$917.45
SSBG Covid	0013	52034-0013	\$21.12	8.775%	\$1.85	\$0.00	\$1.85
YCan Area 8 Reg WE	0014	52034-0014	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
Nutrition CARES City of Franklin	0015	52034-0015	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
Corrections	0016	52034-0016	\$83,961.16	8.775%	\$7,367.82	\$0.00	\$7,367.82
Ombudsman RCC	0017	52034-0017	\$2,499.78	8.775%	\$219.36	\$0.00	\$219.36
YCan Area 9 Reg WE	0018	52034-0018	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
YCan Area 11 Reg	0019	52034-0019	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
YCan Area 11 Reg WE	0021	52034-0021	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
ATJ Oper	0022	52034-0022	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
YCan Area 9 In School	0023	52034-0023	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
Central portion of two-page list is omitted.							
NW OSO Dyer	2259	52034-2259	\$1,720.99	8.775%	\$151.02	\$0.00	\$151.02
NW OSO Gibson	2269	52034-2269	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
NW OSO Henry	2279	52034-2279	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
NW OSO Lake	2289	52034-2289	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
NW OSO Oblon	2299	52034-2299	\$0.00	8.775%	\$0.00	\$0.00	\$0.00
NW OSO Weakley	2309	52034-2309	\$1,637.55	8.775%	\$143.70	\$0.00	\$143.70
		49000-0100	\$1,229,967.07		\$107,932.94	\$0.00	\$107,932.94

## Documentation of Farebox Revenue

Farebox revenues are deducted from operating expenses before determining the amount of operating expense requested, as shown in Figure 31. Agencies providing demand-response service must document the amount of farebox revenue to be deducted by providing a report from the agency's trip dispatching software. Agencies providing fixed route service must document fare revenue income received through on sale of transit passes, payments made through electronic fare payment accounts, and on-board cash receipts. Reports provided should be based on the dates of the invoice period.

Figure 31. Deduction of Farebox Revenue from Operating Expense on the SOE

Operating Expenses						
Salaries & Wages	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-
Vehicle Operating	-	-	-	-	-	-
Licenses & Insurances	-	-	-	-	-	-
Drug/Alcohol Testing	-	-	-	-	-	-
Other Direct Costs	-	-	-	-	-	-
Indirect Costs	-	-	-	-	-	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less:						
Fare Box Revenues	-	-	-	-	-	-
Program Income	-	-	-	-	-	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Eligible Total Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Requested	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total State Requested	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Personally Identifiable Information (PII)

PII needs to be blocked out throughout the invoice package, as illustrated in Figure 32. PII includes the following:

- **Social security numbers.** All ten (10) digits must be redacted. If the document displays only the last four (4) digits, those need to be redacted as well.
- **Credit card numbers.** The last four (4) digits may remain visible.
- **Bank account numbers, routing/ACH numbers.** e.g., on a check copy or can also often be found on various places on an invoice.
- **Tax ID numbers.** e.g., EIN, TIN, FEIN, ECN, often found on invoices.
- **Employee names/birthdates.** Often found on bills for physicals or drug testing.
- **Employee home address.** Often found on reimbursement checks to employees.

Figure 32. Invoice with Redacted PII – Example from FTHRA

<b>MAKE PAYABLE TO:</b>		<b>Invoice #180609</b>				
DATA FACTS 8000 CENTERVIEW PARKWAY STE 400 CORDOVA, TN 38018 PHONE: 800-813-4381 FAX: 901-685-7351		INVOICE DATE: 01/31/2023 CUSTOMER #: FTHRA REPRESENTATIVE: David Estel DUE DATE: 02/15/2023				
<b>BILL TO:</b>						
FIRST TENNESSEE HUMAN RESOURCE AGENCY 704 ROLLING HILLS DR JOHNSON CITY, TN 37604						
(V) (423) 461-8200 (F) (423) 461-8247						
REPORT CHARGES - FIRST TENNESSEE HUMAN RESOURCE AGENCY			AMOUNT			
DATE	NAME	SSN	ORDERED BY	FILE #	REFERENCE	
12/29/2022			BARLOW, MALAIKA	2966152	-	
	Package price for Statewide Criminal Package					\$24.00 ✓
	Motor Vehicle Record - TN - Search Fee					\$5.75 ✓
	Motor Vehicle Record - TN - State Fee					\$7.50 ✓
	State Criminal Court Search - Tennessee - Court Access Fee					\$29.00 ✓
Subtotal for						\$66.25

### TDOT Contract Terms re: PII

*“E.5. Personally identifiable information. While performing its obligations under this Grant Contract, Grantee may have access to Personally Identifiable Information held by the State (“PII”). For the purposes of this Grant Contract, “PII” includes “Nonpublic Personal Information” as that term is defined in Title V of the Gramm-Leach-Bliley Act of 1999 or any successor federal statute, and the rules and regulations thereunder, all a may be amended or supplemented from time to time (“GLBA”) and personally identifiable information and other data protected under any other applicable laws, rule or regulation of any jurisdiction relating to disclosure or use of personal information (“Privacy Laws”). Grantee agrees it shall not do or omit to do anything which would cause the State to be in breach of any Privacy Laws. Grantee shall, and shall cause its employees, agents and representatives to: (i) keep PII confidential and may use and disclose PII only as necessary to carry out those specific aspects of the purpose for which the PII was disclosed to Grantee and in accordance with this Grant Contract, GLBA and Privacy Laws...”*

## Supplemental Documentation as Necessary

### ***Asset Documentation***

If assets are included in an invoice, it is necessary to include completed Asset Sheet for each asset over \$5,000 in value.

### ***Insurance Proceeds***

In the event that an agency vehicle is damaged in an accident and an insurance claim is filed, a copy of the insurance check must be included with documentation for the repair expense. The amount received from the insurance payout must be deducted from the cost of the repair. Delay requesting reimbursement for the repair until the insurance check is received if needed.

### ***In-Kind Contributions Used as Local Match***

If TDOT has approved the use of in-kind contributions as local matching funds, invoices on which those in-kind contributions are claimed must include adequate documentation. If in-kind contributions are approved, there will be a line in the contract budget indicating a dollar amount. When an in-kind contribution is included on the SOE, the agency should provide documentation appropriate for the type of in-kind contribution, such as those shown in Table 4.

In-kind claimed cannot exceed the local match required for the invoice. Any excess in-kind can be held in reserve for a subsequent invoice.

*Table 4. Documentation Required for Various Types of In-Kind Contributions*

Type	Appropriate Documentation
Recipient Labor	<ul style="list-style-type: none"> <li>• Description of work performed</li> <li>• Rate and source of rate (attach documentation provided when requesting approval to use in-kind match)</li> <li>• Timesheet or report schedule</li> <li>• in-kind payroll calculation (rate X time)</li> <li>• in-kind summary expense report</li> <li>• Certification not in indirect costs</li> </ul>
Third-Party Individual Volunteer Labor	<ul style="list-style-type: none"> <li>• Description of work performed</li> <li>• 5311 In-Kind Contribution Documentation Summary form from the 5311 application and any attachments (documents rate and source of rate)</li> <li>• Timesheet for this invoice period</li> <li>• In-kind payroll calculation (rate X time)</li> <li>• In-kind summary expense report</li> <li>• Certification that the expense is not included in indirect costs</li> </ul>

Type	Appropriate Documentation
Labor Donated by a Third-Party Organization	<ul style="list-style-type: none"> <li>• Description of work performed</li> <li>• Name of Donating Organization</li> <li>• Rate and source of rate (Third-party organization employee's fully loaded rate (hourly pay rate, fringe benefits, indirect costs))</li> <li>• Timesheet or report schedule</li> <li>• in-kind payroll calculation (rate X time)</li> <li>• in-kind summary expense report</li> <li>• Certification that the expense items are included in the indirect cost pool</li> </ul>
Rental Space – Third-Party Owner	<ul style="list-style-type: none"> <li>• Written lease agreement</li> <li>• Independent appraisal (renewed each year)</li> <li>• Certification that the expense items are included in the indirect cost pool</li> </ul>
Rental Space – Less-than-Arm's Length Owner	<ul style="list-style-type: none"> <li>• Written lease agreement</li> <li>• Actual cost documentation (expenses such as depreciation, maintenance, taxes, and insurance)</li> <li>• Certification that the expense items are included in the indirect cost pool</li> </ul>
Land and Buildings	<ul style="list-style-type: none"> <li>• Appraisal</li> <li>• Review Appraisal</li> <li>• Asset Documentation Form</li> </ul>
Equipment	<ul style="list-style-type: none"> <li>• Schedule of equipment donations with descriptions</li> <li>• Value of in-kind equipment</li> <li>• Certification of fair market value</li> <li>• Equipment Buy America schedule</li> <li>• Schedule of in-kind equipment with reimbursements</li> <li>• Asset documentation form</li> </ul>
Other Expenses - Recipient	<ul style="list-style-type: none"> <li>• In-kind documentation would be the same as used for cash expense documentation</li> </ul>
Other Expenses – Third-Party	<ul style="list-style-type: none"> <li>• Schedule of in-kind other expenses with descriptions</li> <li>• Value of in-kind other expenses</li> <li>• Certification of fair market value</li> <li>• Other expenses Buy America schedule</li> <li>• Certification that goods and services are not included in the indirect cost pool</li> <li>• Asset documentation form, where applicable</li> </ul>

## Attestations re: In-Kind Contributions

### All Types of In-Kind Contributions

- The value of the in-kind contribution appears on both the revenue and expense (or asset) side of the general ledger.
- The type of in-kind contribution included on the invoice is consistently treated as either a direct or indirect cost across all contracts.
- In-kind contributions are eligible expenses under the grant.
- Not included in indirect.
- Not counted as in-kind match on any other grant.

### Value of Time

- The in-kind contribution included in this invoice represents an eligible expense under the contract.
- FTA funds were not used to pay for the in-kind contribution.
- The in-kind contribution does not include the value of time of elected officials acting in their capacity as elected officials.
- The in-kind contribution does not include any time spent on food or entertainment.
- The in-kind contribution does not include the value of time of any person whose salary is paid with USDOT funds.

### Donated Rental Space

- If the value of donated rental space is used as in-kind contribution, the grantee does not own the facility in which space is provided (2 CFR 200.465(c)).
- The value of donated rental space does not “exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality” (2 CFR 200.306(i)(3)).
- Either the lease for the donated rental space is included with the invoice, or TDOT has that lease on file.
- Access to public right-of-way is not counted as in-kind contribution.

### Real Property

- The grantee understands that when real property is used as in-kind match for federal grants, a federal interest in the property is established and the grantee is subject to FTA’s property management requirements.
- If the real property is sold or use for project purposes is discontinued, the grantee must pay FTA for its share of the revenue from disposition.
- The value of real property included as in-kind contribution is proportionate to the portion of the real property used for the project.

### Equipment

- If equipment is used as in-kind match, the agency must have acquired the equipment in a manner that complies with FTA procurement and Buy America requirements. Equipment is defined as “tangible personal property (including information technology systems) having a useful life of more than one year and a per unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.”
- The value of equipment is the lesser of the value of remaining useful life of the property in the agency’s accounting system or the fair market value at the time of the donation (2 CFR 200.306(d)); however, federal agencies may approve use of fair market value even if it exceeds the value of the remaining useful life, and that is the practice of FTA.
- Using equipment as in-kind match creates a federal interest in the equipment.

Agency	Signature	Date

## Contract Amendments

In certain situations, TDOT may issue a contract amendment that impacts the eligibility for reimbursement of expenses submitted prior to execution of the amendment. Following execution of the amendment, the grantee should submit a request for reimbursement to TDOT that includes:

- the effective date of the amendment,
- the change in contract budget by scope code and/or ALI,
- an SOE (updated to reflect the amended budget amounts) requesting reimbursement for the specified amount that has an invoice period that corresponds to the period during which the unreimbursed expenses were incurred; and
- documentation for the expenses eligible for reimbursement.
  - **If documentation was provided in a previous invoice:**
    - cite the invoice number(s) and invoice date(s)
    - for each scope code/ALI of interest, identify:
      - the total amount of documented expenses,
      - the amount previously reimbursed, and
      - the amount that was documented but not reimbursed for each scope code/ALI of interest.
  - **If documentation was not provided in a previous invoice:**
    - Attach documentation for previously omitted expenses.

### Example

Consider an amendment executed in April that increases the amount of operating funds on a given contract from \$1,500,000 to \$1,600,000. Assume the \$1,500,000 was exhausted in March. After the amendment is executed in April, the grantee can request reimbursement for an additional \$100,000 if they have sufficient unreimbursed expenses.

*Grantee should reach out to TDOT staff in advance of making a request for reimbursement due to contract amendment issues to discuss the grantee's specific situation and clarify the format of the request.*