



**TDOT**

Department of  
Transportation

# Best Practices for Invoicing

TDOT Office of Public Transportation

August 30, 2023

# Agenda

- Welcome & Introduction – Kaitlyn McClanahan
- New Statement of Expenditures (SOE) – Kaitlyn McClanahan
- Invoice Checklist – Kaitlyn McClanahan
- Invoice Process Overview – Seth Benevento
- Invoice Best Practices Document - CDM Smith – Liza Joffrion



# New Statement of Expenditures

# New Statement of Expenditures Coming Soon

- New SOE now meets the requirements of C.5. of all grant contracts
- Built-in, user-friendly tools for:
  - Rounding on Federal and State amounts
  - Preventing ALI overdraws with formulas & Remaining Balance column
  - Auto-generating Amount Previously Invoiced column
  - Specifying Capital expenses based on available ALIs in Contract
- Brief recorded training will be available on OPT website to demo the worksheet and explain how to use it



# Invoice Checklist

# Invoice Checklist

- Two different checklists depending on contract type:
  - State Funds Grantee: 1 page (blue fields)
  - Federal Funds Grantee: 2 pages (orange fields)
- Each checklist has an Instructions tab
- Updated periodically based on compliance findings or process changes. Files available on Invoice Forms section of OPT website

## Federal Grantee Invoice Reimbursement Checklist

This checklist must be included with any reimbursement request against a contract in which TDOT draws down the Federal funds.

Agency:			
Program:			
FTA Grant:			
TDOT Project Number:			
Invoice Number:			
Reimbursement Period	Start:	End:	
Contact Person:	Name:	Email:	



Multinodal Division  
Office of Public Transportation

	LINE	YES	NO
<b>Is this the FINAL INVOICE on this contract?</b>	1		
<b>Are the following required elements included in the Reimbursement Request Package:</b>	2		
a. Schedule of Expenditure (SOE) with signature authority, current date, accurate information and arithmetic? If yes, does the contract stipulate the grantee rounds reimbursement request down to the whole dollar?			
b. Summary page itemizing the transactions and amounts for SOE cost categories and totaling the amount requested for reimbursement?			
c. General Ledger outlining costs included on SOE for salaries, wages, benefits, and preventative maintenance?			
d. Necessary supporting documentation including copies of checks and invoices for costs included on SOE?			
e. Reimbursement package organized to allow for supporting documentation to be easily linked to costs listed on summary page and in SOE categories.			
<b>Does this invoice include payments for goods and/or services that meet the threshold for a Small Purchase or Formal Purchase, as defined by TDOT, FTA, or local procurement policies?</b>	3		
a. If yes, did the agency receive a Letter to Proceed with Award/Purchase Order from TDOT? If yes, is the Letter to Proceed included in the Reimbursement Request Package? If yes, what is the TDOT Procurement Number, provided on the Letter to Proceed?			
b. If no, remove the expenses from this invoice and contact your Program Monitor. <b>TDOT will not issue payment until a Letter to Proceed with Award is obtained.</b>			
<b>Does this invoice include payments for capital assets (vehicles, equipment, real property) that have a unit value greater than \$5,000 and a useful life greater than one year?</b>	4		
a. If yes, are any of the capital asset purchases a micropurchase? If yes, is documentation demonstrating a reasonable price determination included in the Reimbursement Request Package?			
b. If yes, are any of the capital asset purchases Small or Formal purchases? If yes, did the agency receive a Letter to Proceed with Award (Purchase Order) from TDOT? If yes, is the Letter to Proceed included in the Reimbursement Request Package? If yes, what is the TDOT Procurement Number(s), provided on the Letter to Proceed?			
c. If no, remove the expenses from this invoice and contact your Program Monitor. <b>TDOT will not issue payment until a Letter to Proceed with Award is obtained.</b>			
d. If rolling stock, did the agency complete the post-delivery certifications and include in the package?			
e. If rolling stock, did the agency complete the Vehicle Audit Report and have it available upon request?			
f. If rolling stock not off the SWC, did the agency complete the TVM Report in Survey Monkey and include in the invoice package?			
<b>Does this invoice include payments for construction activities that trigger Davis-Bacon compliance? Davis-Bacon applies to federally funded contracts in excess of \$2,000 for the construction, alteration, or repair (including painting and decorating) of public buildings.</b>	5		
If yes, is signed US Department of Labor Form WH-347 attached to document fair wages were paid?			
<b>Does this invoice include payments to contractors and/or subcontractors?</b>	6		
a. If yes, has the agency complied with prompt payment requirements?			
<b>Does this invoice include payments to TDOT-certified disadvantaged business enterprises (DBE) or prime contractors with DBE subcontractors?</b>	7		
a. If yes, is the DBE documentation itemized in the invoice? List each DBE firm and amount paid. <span style="float: right;">\$0.00</span> Date Work Completed by DBE:			
<b>Are any costs categorized as "Other Direct Costs" on the SOE?</b>	8		
a. If yes, are all "Other Direct Costs" allowed and eligible for reimbursement? b. If yes, are costs itemized AND each cost documented with checks and invoices?			
<b>Are any costs categorized as "Indirect Costs" on the SOE?</b>	9		

## State Grantee Invoice Reimbursement Checklist

This checklist must be included with any reimbursement request against a contract in which TDOT provides a State Match to Federal funds drawn down by the Grantee or a contract that only includes State Funds.

Agency:			
Program:			
FTA Grant (if applicable):			
TDOT Project Number:			
Invoice Number:			
Reimbursement Period	Start:	End:	
Contact Person:	Name:	Email:	



Multinodal Division  
Office of Public Transportation

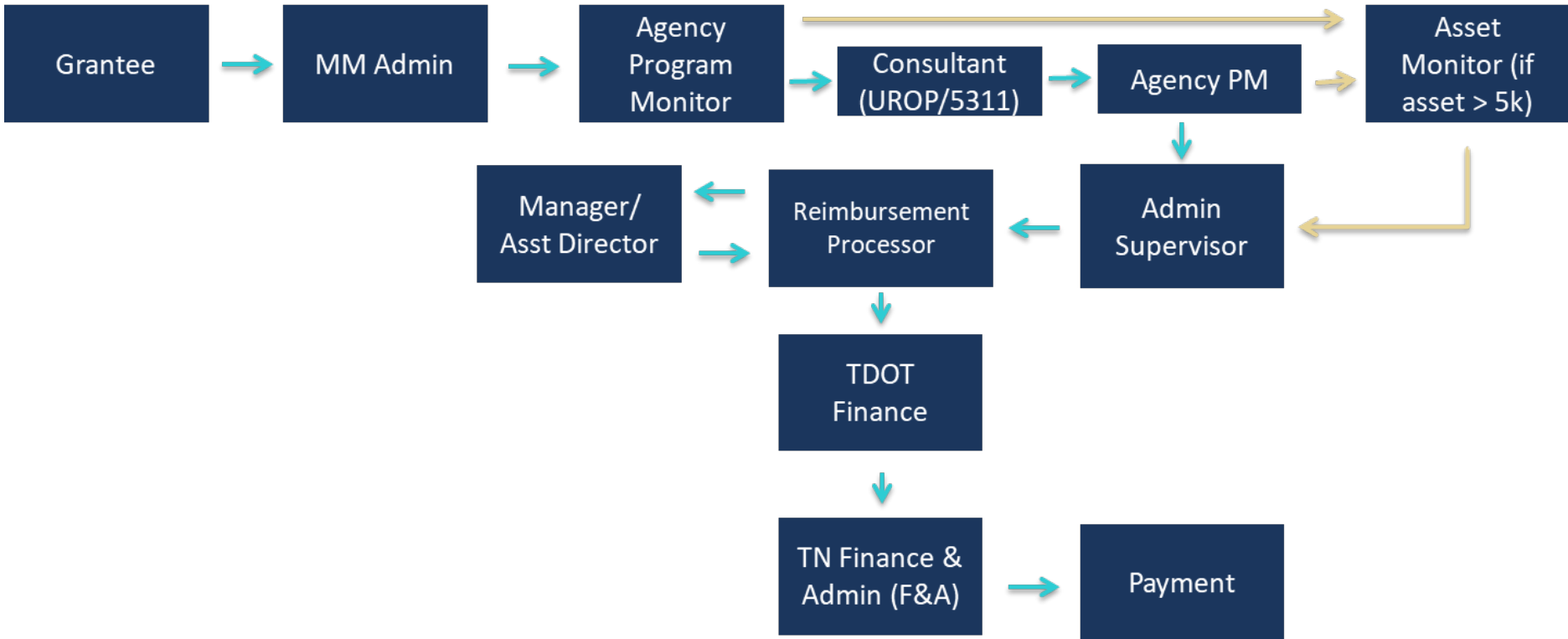
	LINE	YES	NO
<b>Is this the FINAL INVOICE on this contract?</b>	1		
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b. Summary page itemizing the transactions and amounts for SOE cost categories and totaling the amount requested for reimbursement?			
c. General Ledger outlining costs included on SOE for salaries, wages, benefits, and preventative maintenance?			
d. Necessary supporting documentation, including copies of checks and invoices for Travel & Training and Drug/Alcohol Testing?			
e. Reimbursement package organized to allow for supporting documentation to be easily linked to costs listed on summary page and in SOE categories?			
<b>Does this invoice include payments for goods and/or services that meet the threshold for a Small Purchase or Formal Purchase, as defined by TDOT, FTA, or local procurement policies?</b>	3		
a. If yes, did the agency receive a Letter to Proceed with Award/Purchase Order (State Contract Review) from TDOT? If yes, is the Letter to Proceed included in the Reimbursement Request Package? If yes, what is the TDOT Procurement Number, provided on the Letter to Proceed?			
b. If no, remove the expenses from this invoice and contact your Program Monitor. <b>TDOT will not issue payment until a Letter to Proceed with Award is obtained.</b>			
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a. If yes, are all "Other Direct Costs" allowed and eligible for reimbursement? b. If yes, are costs itemized in a summary page AND each cost documented with checks and invoices?			
<b>Are any costs categorized as "Indirect Costs" on the SOE?</b>	6		
a. If yes, has TDOT received the agency's current cost allocation plan and cognizant approval letter? b. If yes, is the current cost pool of items AND allocation rate clearly detailed within the Reimbursement Request Package?			
<b>Are any costs categorized as "Travel and Training" on the SOE?</b>	7		
a. If yes, are costs itemized in a summary page and each cost documented with checks and invoices? b. If yes, are correct per diem allowances and rates documented and requested? c. If yes, is conference agenda, program, and/or training material included?			
<b>Does this invoice include payments for sales tax?</b> If yes, please exclude the cost from the reimbursement request if the agency is exempt from paying sales tax.	8		
<b>Does this invoice include payments for late fees?</b> If yes, please exclude the cost from the reimbursement request. TDOT discourages the occurrence of late fees.	9		
<b>Does this invoice include payments supported by handwritten invoices?</b> If yes, has the agency confirmed the handwritten invoice is NOT a duplicate?	10		
<b>Does this invoice include payments for repairs due to vehicle accidents?</b> If yes, has the agency requested or received reimbursement from the insurance carrier?	11		
	SIGNATURE	Date	
Agency Signatory Authority:			
TDOT Program Manager:			
TDOT Transit Oversight:			



# Invoice Process Overview



# Invoice Process Overview



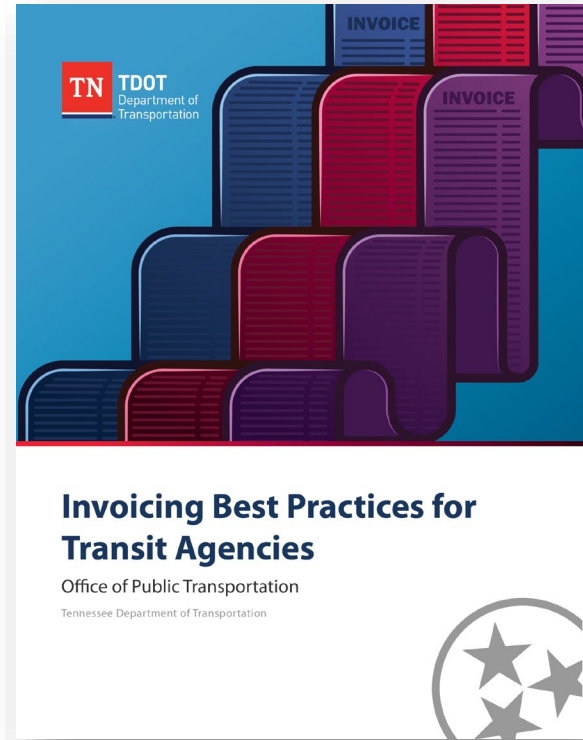


# Invoice Best Practices Document

# Purpose of the Guidance Document

Provide agencies with clarity about what TDOT wants included in invoices, which will help to:

- Process invoices and reimburse agencies expeditiously
- Reduce requests from TDOT for follow-up information
- Train new staff (TDOT and agencies)



# Overall Invoice Organization

- Statement of Expenditures (SOE)
- Invoice Checklist
- Invoice Summary Sheet
- Documentation of Expenses in Sections
  - Section divider page
  - List of expenses in section
  - Documentation for each expense

# Statement of Expenditures (SOE)

## Common Errors on the Previous SOE:

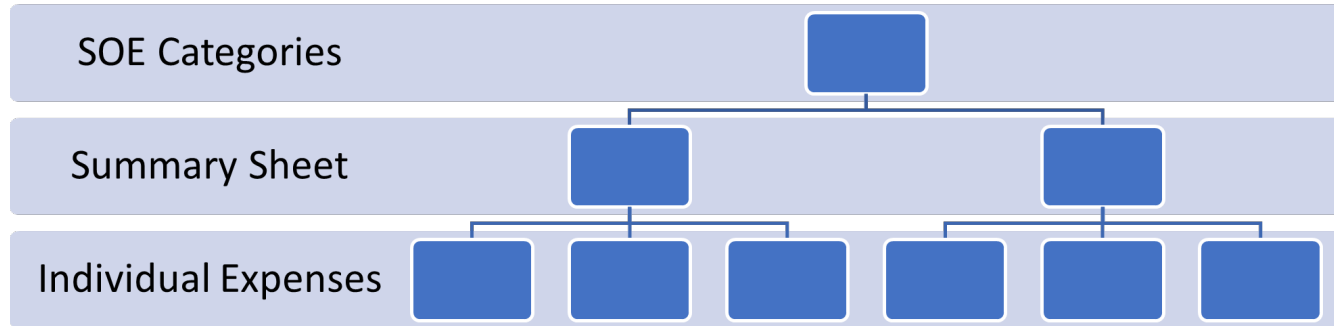
- Rounding issues
  - Total not rounded down
  - Subtotals don't sum to total due to rounding
- Incorrect prior expenditure data
- Agency address different than Edison
- Incorrect invoice numbering

## New SOE Format:

- Once info is put into new SOE format do check against agency's own actuals
- Update the invoice number
- Formula cells will all be locked

# Invoice Summary Sheet

- A crosswalk between the SOE and the documentation provided
- Facilitates review by Multimodal and Finance staff
- *Categories used will vary between agencies based on the agency's accounting system categories*



# Invoice Summary Example: SCTDD

	BEDFORD	COFFEE	FRANKLIN	GILES	HICKMAN	LAWRENCE	LEWIS	LINCOLN	MARSHALL	MAURY	MOORE	PERRY	WAYNE	S311 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

# Invoice Summary Example: SWHRA

SOUTHWEST HUMAN RESOURCE AGENCY TDOT CARES				
February 28, 2023				
YTD				
GL CATEGORY - 716-010		Expenditures	GL Reference	ADJUSTMENTS/ TOOK OUT
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	

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



# Invoice Summary Example: Nwthra

NWTHRA ALI Summary SOE Cost Category	ALI	Expense Description	Total Expense
Project Adm.		985311-S3-311 Z-22-5311-06-10	Dec-22 NW
	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>26,314.95</b>

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

# General Ledger

## Schedule Of Expenditures

To/State Agency: TDOT - Multimodal  
 Contractor/Grantee Name: SOUTH CENTRAL TN DEVELOPMENT DISTRICT  
 Contractor/Grantee Address: 101 SAM WATKINS BLVD  
 City, State, Zip: MT PLEASANT, TN 38474  
 F&A Contract Number: Z-22-5311-07  
 State Project Number: 985311-53-312

Invoice Number: Z-22-5311-07-08  
 Invoice Period: 10/01/2022 - 10/31/2022  
 Contract Period: 07/01/2021 - 12/31/2022  
 Contact Person/Telephone: JENNY GREEN 931-379-2911  
 Program: 5311 RURAL PUBLIC TRANS  
 TN-2021-020  
 FTA Grant Number: TN-2021-020  
 State-match only contract?: 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	11,123.16	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	7,260.49	7,347.92	-
Insurance	-	-	-	-
Other Direct Costs	855.35	18,224.67	19,080.02	-
Indirect Cost	11,309.39	84,190.94	95,500.33	-
Total Project Administration \$	75,674.07 \$	510,574.88 \$	586,248.95 \$	930,433.00
Total Federal Requested \$	60,539.00 \$	408,458.00 \$	468,997.00 \$	744,347.00
Total State Requested \$	7,567.00 \$	51,054.00 \$	58,621.00 \$	93,043.00

## 26 (5311) Admin

(Transportation Programs) Total Transportation Programs TOTAL

Expense	(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>								
Psychcheck	10/14/2022	DD10379	FRAZIER, TAMMIE D	Direct Deposit	Transportation Programs:26 (5311) Admin	2,373.36		2,373.36
Psychcheck	10/14/2022	DD10380	GARCIA, TERRIE J	Direct Deposit	Transportation Programs:26 (5311) Admin	2,997.35		5,370.71
Psychcheck	10/14/2022	DD10381	GREEN, JENNIFER R	Direct Deposit	Transportation Programs:26 (5311) Admin	2,721.56		8,092.27
Psychcheck	10/14/2022	DD10386	MORROW, ROBERTA S	Direct Deposit	Transportation Programs:26 (5311) Admin	1,846.32		9,938.59
Psychcheck	10/14/2022	DD10406	SZYDLOWSKI, LUCY M	Direct Deposit	Transportation Programs:26 (5311) Admin	1,880.67		11,819.26
Psychcheck	10/14/2022	DD10413	WILLINGHAM, DEREK...	Direct Deposit	Transportation Programs:26 (5311) Admin	1,733.33		13,552.59
Psychcheck	10/14/2022	DD10374	EUBANKS, KAYLA R	Direct Deposit	Transportation Programs:26 (5311) Admin	329.33		13,881.92
Psychcheck	10/14/2022	DD10405	STEWART, CARL R	Direct Deposit	Transportation Programs:26 (5311) Admin	3,655.92		17,537.84
Psychcheck	10/14/2022	DD10404	SIMS II, CARL D	Direct Deposit	Transportation Programs:26 (5311) Admin	616.34		18,154.18
Psychcheck	10/14/2022	DD10387	NEWTON, PHILLIP A	Direct Deposit	Transportation Programs:26 (5311) Admin	2,957.53		21,111.71
Psychcheck	10/31/2022	DD10436	FRAZIER, TAMMIE D	Direct Deposit	Transportation Programs:26 (5311) Admin	2,373.36		23,485.07
Psychcheck	10/31/2022	DD10437	GARCIA, TERRIE J	Direct Deposit	Transportation Programs:26 (5311) Admin	2,997.35		26,482.42
Psychcheck	10/31/2022	DD10438	GREEN, JENNIFER R	Direct Deposit	Transportation Programs:26 (5311) Admin	2,721.56		29,203.98
Psychcheck	10/31/2022	DD10463	MORROW, ROBERTA S	Direct Deposit	Transportation Programs:26 (5311) Admin	1,846.32		31,050.30
Psychcheck	10/31/2022	DD10463	SZYDLOWSKI, LUCY M	Direct Deposit	Transportation Programs:26 (5311) Admin	1,880.67		32,930.97
Psychcheck	10/31/2022	DD10470	WILLINGHAM, DEREK...	Direct Deposit	Transportation Programs:26 (5311) Admin	1,733.33		34,664.30
Psychcheck	10/31/2022	DD10431	EUBANKS, KAYLA R	Direct Deposit	Transportation Programs:26 (5311) Admin	329.33		34,993.63
Psychcheck	10/31/2022	DD10462	STEWART, CARL R	Direct Deposit	Transportation Programs:26 (5311) Admin	3,655.92		38,649.55
Psychcheck	10/31/2022	DD10461	SIMS II, CARL D	Direct Deposit	Transportation Programs:26 (5311) Admin	616.34		39,265.89
Psychcheck	10/31/2022	DD10454	NEWTON, PHILLIP A	Direct Deposit	Transportation Programs:26 (5311) Admin	2,957.53		42,223.42
Total 50100 - Salaries						42,223.42	0.00	42,223.42

# General Ledger Detail

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

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

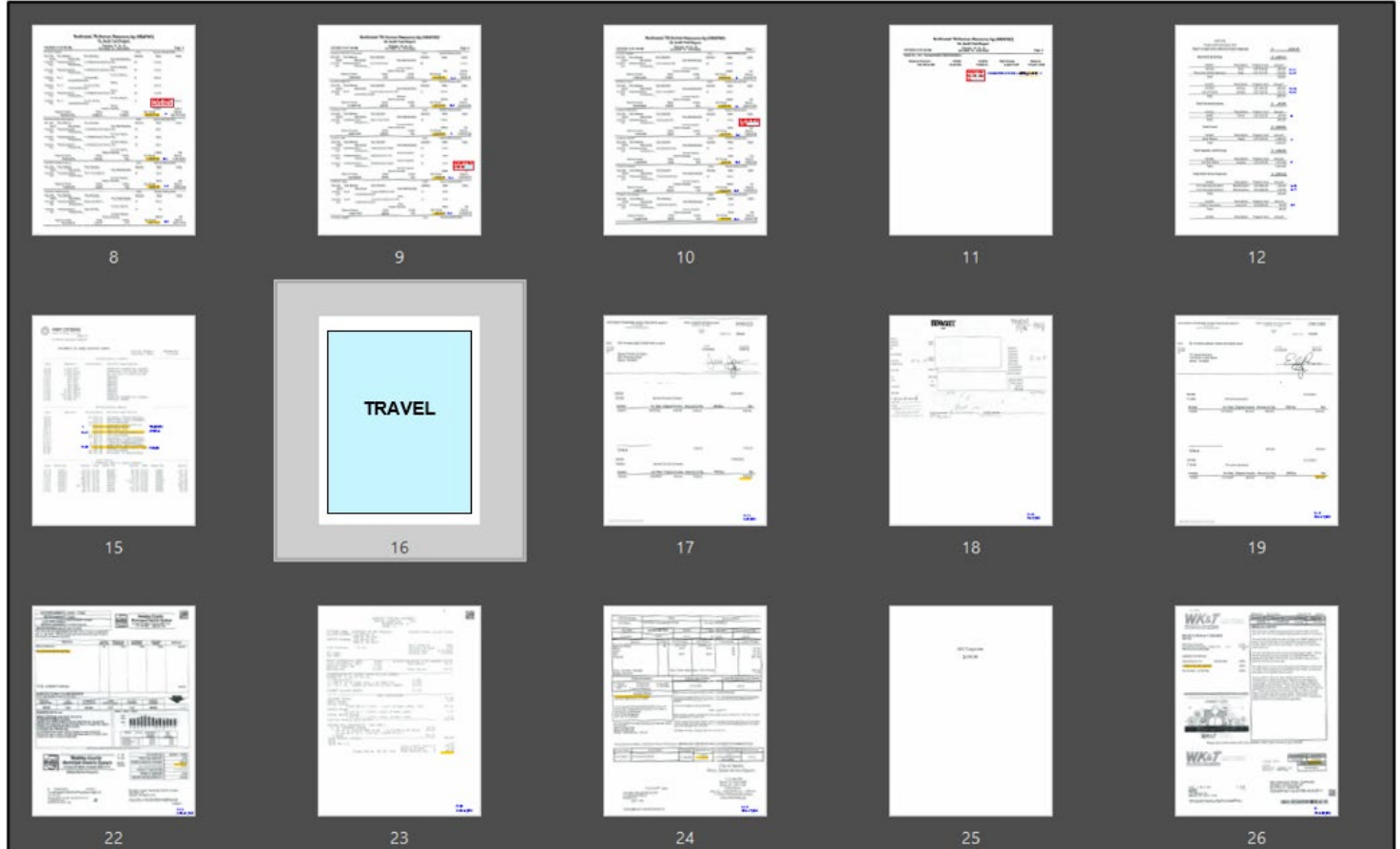


# Documentation of Direct Costs

# Section Divider in Large, Bold Font

**TRAVEL**

# Helps Navigate the Invoice Package in Adobe



# Expenses Documented by General Ledger (GL)



Expense	Documentation
Salaries and Wages	General Ledger
Fringe Benefits	General Ledger
Travel and Training	Bill, Payment and Agenda
Rent	GL 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

# Documentation for Other Expenses

- 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
    - 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 – **highlight items billed to the contract**



# Check Paired with Invoice

NO. 77034

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, show the amount charged to transportation.  
Example:  
\$240 of \$1,680 is allocated to Transportation

Expenses	\$1,680.00	Items	\$0.00
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 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

# Expense Paid by Credit Card

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

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

## Payment information

Total cost	Payment
<b>Air - 4I9G8R</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	
U.S. 9/11 Security Fee \$ 22.40	Visa ending in 8941 Date: September 20, 2022
U.S. Flight Segment Tax \$ 18.00	Payment Amount: <b>\$358.96</b> ✓
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



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

Transactions MCMULLIN, DEBBIE G

Post Date	Trans Date	Ref #	Transaction Description		
09/16	09/15	1245	IN JULB 615-79		
09/16	09/16	2573	ULINE *SHIP SUPPLIES		
09/19	09/18	9972	AMZN Mktg US*1M2D97		
09/19	09/16	8192	MUSIC ROAD RESORT HOTE 865-4297700 TN	✓	\$141.43 42 ✓
09/19	09/16	7307	EB TFA ANNUAL CONFERE 801-413-7200 CA	✓	\$180.00 40 ✓
09/20	09/19	1937	4IMPRINT, INC 4IMPRINT.COM WI	✓	\$577.63 45 ✓
09/21	09/19	709	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	✓	<b>\$358.96</b> 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	✓	<b>\$358.96</b> 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 Mktg US*1U7192171 Amzn.com/bill WA	✓	\$318.52 54 ✓

When a credit card statement is provided as proof of payment, circle or highlight the expense(s) charged to the invoice.

Provide a copy of the check used to pay the credit card.

# Expense Paid by ACH

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



**Weakley County**  
**Municipal Electric System**  
 P.O. Box 170 • Martin, Tennessee 38237-0170  
 (731) 587-9521 (800) 553-7488



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							NET AMOUNT DUE
PREVIOUS AMOUNT DUE	LATE CHARGES	PAYMENTS & ADJUSTMENTS	OTHER DEBITS/CREDITS	BALANCE FORWARD	CURRENT CHARGES		
502.26	0.00	502.26-	0.00	0.00	489.66	489.66	



**FIRST CITIZENS**  
**NATIONAL BANK**

MEMBER FDIC

P.O. BOX 270 - Dyersburg TN 38025-0270

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 PAYMENTS/TN PAYMENTS
12/22	7,981.60 ✓		Tennessee (
12/22	8,156.50 ✓		TN Carrier
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 PA
12/30	3,443.86		INTEREST EA
Miscellaneous Debits			
Date	Deposits	Withdrawals	Activity Description
12/02		88,708.07	Northwest T
12/05		821.69	GREAT-WEST TRUST/PAYMENTS
12/05		24,220.46	IRS/USATAXPYMT
12/06		11,884.21	FLEETCOR FUNDING/ST1205
12/13		149.00	WKRT/TELE BILL Telephone
12/13		194.35	WKRT/TELE BILL
12/13		315.67	CITY OF MARTIN/BANKDRAFT Utilities
12/16		23,846.27	IRS/USATAXPYMT
12/16		87,404.16	Northwest TN Hum/PAYROLL
12/19		821.19	GREAT-WEST TRUST/PAYMENTS
12/20		7,202.71	FLEETCOR FUNDING/BT1219
12/27		455.72	GREAT-WEST TRUST/PAYMENTS
12/28		489.66	WEAKLEY COUNTY M/UTIL PYMT Utilities
12/30		2,102.99	IRS/USATAXPYMT
12/30		88,197.08	Northwest TN Hum/PAYROLL

When a bank statement is provided as proof of payment for a direct withdrawal, circle or highlight the expense(s) charged to the invoice.

# Travel Expenses

- Must conform to [TN State Travel Regulations](#)
- [GSA](#) lodging and per diem rates must be used
- In addition to bill and payment, an agenda for the event is required.
- If there are multiple attendees, one copy of the agenda with a note indicating the names of attendees will suffice



# 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.





# Documentation of Indirect Costs



# Indirect Costs

**Indirect Costs** are those costs:

- incurred for a common or joint purpose
- benefitting more than one cost objective
- *not readily assignable* to the cost objectives specifically benefitted

**Indirect cost pool**

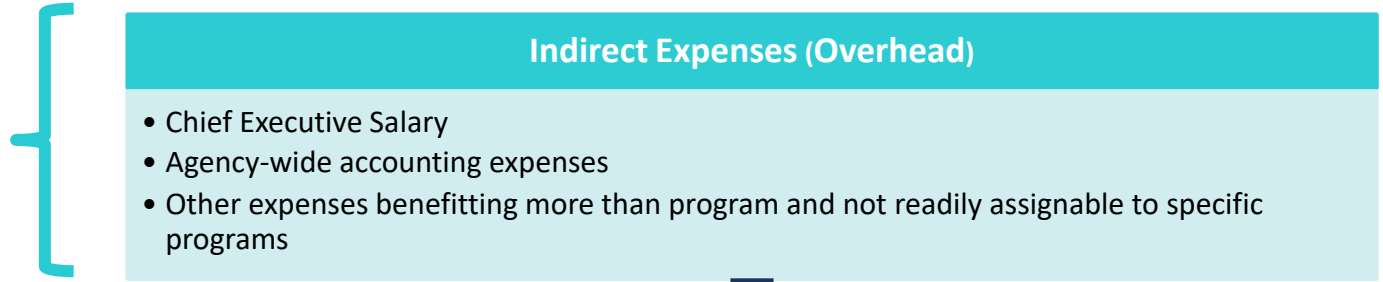
## Indirect Expenses (Overhead)

- Chief Executive Salary
- General Counsel Salary
- Agency-wide accounting expenses
- Other expenses benefitting more than program and not readily assignable to specific programs

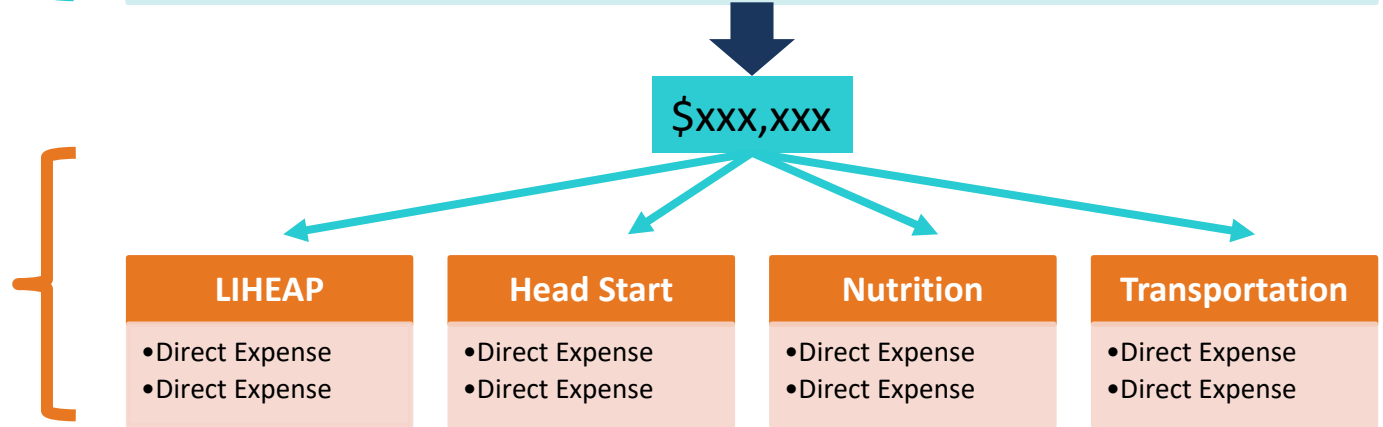
# Documentation of Indirect Costs

The invoice needs to document **two things** related to indirect costs:

**(1)** Indirect cost pool



**(2)** Allocation of the indirect cost pool across programs





# Indirect Cost Pool

- **Indirect Cost Pool:** A grouping of costs that have more than one cost objective.
- **Itemized Indirect Cost Pool Detail:**
  - Provide a list of items included with an amount for each item, as well as the grand total for the pool.
  - Include the amount for the month of the invoice as well as year to date.

# 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		\$4,454.22	\$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 - Utilities		\$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

List of the costs included in the Indirect Cost Pool

	\$0.00	\$0.00	52028
	\$0.00	\$0.00	52029
	\$93.28	\$93.28	52030
	\$0.00	\$0.00	52031
	\$0.00	\$0.00	52032
	\$8,816.50	\$8,816.50	52033
	\$0.00	\$0.00	52034
	\$0.00	\$0.00	52035
	\$0.00	\$0.00	52036
	\$0.00	\$0.00	52037
	\$0.00	\$0.00	52038
	\$0.00	\$0.00	52039
	\$0.00	\$0.00	52049
<b>Indirect Cost Pool total</b>	<b>\$107,932.95</b>	<b>\$107,932.95</b>	

# Allocation of Indirect Costs Across Programs

- Must follow the Cost Allocation Plan approved by your agency's state or Federal **Cognizant Agency**
- Two approaches to handling indirect costs:
  1. Periodic allocation of actual expenditures
  2. Use of a provisional indirect cost rate (% approved by Federal Cognizant Agency).

# Periodic Allocation of Actual Expenditures

Month	Jan	Feb	Mar	Apr	May	Jun
Indirect Cost Pool	\$200,000	\$170,000	\$260,000	\$120,000	\$190,000	\$195,000
Direct Program Costs	\$2,500,000	\$2,400,000	\$2,200,000	\$2,500,000	\$2,100,000	\$2,300,000
Indirect Rate	8.0%	7.1%	11.8%	4.8%	9.0%	8.5%

- Using this method, the dollar amount of expenses in the indirect cost pool is calculated every period.
- The calculated indirect rate will be different for every period as actual indirect costs and actual direct program costs vary period to period.
- Never requires “trueing-up” since it is based on actual amounts

# Periodic Allocation of Actual Expenditures

			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%	\$151.00	\$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

Program  
Direct  
Costs

Indirect  
Costs

# Use of a Federally-Approved Indirect Cost Rate

Month	Jan	Feb	Mar	Apr	May	Jun
Indirect Cost Pool	\$200,000	\$170,000	\$260,000	\$120,000	\$190,000	\$195,000
Direct Program Costs	\$2,500,000	\$2,400,000	\$2,200,000	\$2,500,000	\$2,100,000	\$2,300,000
Indirect Rate	8.0%	7.1%	11.8%	4.8%	9.0%	8.5%

**8.2046%**

- The **indirect cost rate** is approved by the Cognizant Agency
- The **indirect cost rate** remains stable period-to-period
- Periodically, the rate and indirect cost expenses must be "**trued-up.**"

# Use of a Federally-Approved Indirect Cost 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/INFRASTRUCTURE	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/INFRASTRUCTURE	0.00	7.75%	0.00	0.00	0.00



**Personally Identifiable  
Information (PII)**



# Personally Identifiable Information (PII)

- PII needs to be blocked out throughout the invoice package.
- PII includes the following:
  - **Social security numbers** - *all 10 digits must be redacted, if only the last 4 digits are displayed, need to be redacted*
  - **Credit card numbers** - *last 4 digits may remain visible*
  - **Bank account numbers** - *routing/ACH numbers – typically found on a check copy or in various places on an invoice*
  - **Tax ID numbers** - *EIN, TIN, FEIN, ECN – often found on invoices*
  - **Employee names/birthdates** - *often on bills for physicals or drug testing*
  - **Employee home addresses** - *often on reimbursement checks to employees*

# Invoice with Redacted PII

**MAKE PAYABLE TO:**

DATA FACTS  
8000 CENTERVIEW PARKWAY STE 400  
CORDOVA, TN 38018  
PHONE: 800-813-4381  
FAX: 901-685-7351

**Invoice #180609**

**INVOICE DATE:** 01/31/2023  
**CUSTOMER #:** FTHRA  
**REPRESENTATIVE:** David Estel  
**DUE DATE:** 02/15/2023

**BILL TO:**

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	-	\$24.00 ✓
	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



# Supplemental Documentation

# 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

- If an agency vehicle is damaged in an accident and an insurance claim is filed, include a copy of the insurance check 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.



**Question & Answer**