

**ATTESTATION REPORT
OF THE
NEBRASKA DEPARTMENT OF TRANSPORTATION
JANUARY 1, 2023, THROUGH DECEMBER 31, 2023**

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Issued on July 15, 2024

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Audit Staff Working On This Examination

Kris Kucera, CPA, CFE – Assistant Deputy Auditor

Rachel Wittler, CPA, CFE – Audit Manager

Nick Fleming, CPA – Auditor-in-Charge

Delani Fahey – Auditor II

Andrew Schroeder – Auditor II

Jay Kannapareddy – Auditor II

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Additionally, you may request them by contacting us at:

Nebraska Auditor of Public Accounts

State Capitol, Suite 2303

P.O. Box 98917

Lincoln, Nebraska 68509

Phone: 402-471-2111

NEBRASKA DEPARTMENT OF TRANSPORTATION

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NEBRASKA DEPARTMENT OF TRANSPORTATION

BACKGROUND

The Nebraska Department of Transportation (Department) was originally created in 1895 as the State Board of Irrigation. It then became the Department of Roads in 1957. In 2017, the Nebraska Department of Aeronautics merged with the Nebraska Department of Roads to form the Department as it exists today. The Department is responsible for highway, bridge, rail, public transit, and other surface transportation programs as well as the development of aviation in the State. The Department's duties include planning, development, design, construction, maintenance, and administration of the State highway system.

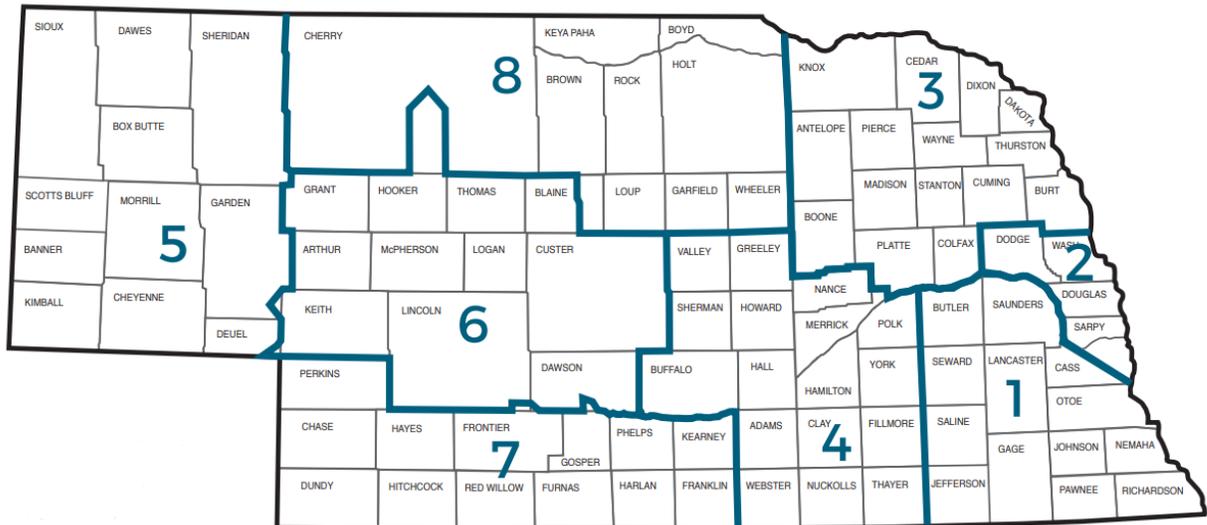
Per its website (<https://dot.nebraska.gov/>), the Department oversees and maintains an infrastructure network that includes:

- nearly 10,000 miles of public roads,
- more than 3,500 bridges,
- 599 buildings in 119 locations, and
- a fleet of over 2,100 cars, pickups, trucks, and graders.

The Operations Division of the Department has two sections: Maintenance Management; and Transportation Systems Management and Operations. The division is responsible, in relevant part, for:

- Managing the department's fleet;
- Developing specifications for and requisitioning of all numbered equipment components, accessories, and shop equipment;
- Administering the State gas system and the Voyager fleet credit card system; and
- Procuring all commodities and maintenance services.

The State has been split into eight field districts, which are responsible for all construction and maintenance of highways within their areas. The field districts are as follows:



Employees of the Department are required to enter time worked into KRONOS, the Department's timekeeping system. These hours are reviewed and approved by supervisors. For hours worked over 40 each week, the employee can earn compensatory time or be paid for overtime. As of December 31, 2023, the Department had 2,036 employees, of which 1,445 earned overtime during the year for a total cost to the Department of \$6,162,692. See the table below for more information.

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Employee Type	Number of Employees at 12/31/2023	Number of Employees Earning Overtime	Percentage of Employees Earning Overtime	Gross Overtime Paid	APA Calculated Employer Taxes & Retirement	Total Overtime Costs
Administration	191	62	32%	\$ 80,717	\$ 12,219	\$ 92,936
Construction	777	440	57%	2,767,684	418,972	3,186,656
Maintenance	977	919	94%	2,475,540	374,747	2,850,287
Service & Support	91	24	26%	28,499	4,314	32,813
Totals	2,036	1,445	71%	\$ 5,352,440	\$ 810,252	\$ 6,162,692

*An additional 334 employees earned overtime during the fiscal year, totaling \$355,938 with calculated employer benefits totaling \$53,882, that are not included in the table above because those workers had terminated prior to December 31, 2023.

Department employees may use State vehicles while performing their daily tasks. Per Department policies regarding such vehicle use, “Employees may use department vehicles whenever transportation is required for official business.” Additionally, Department policies require State vehicle operators to record “accurate odometer/hour-meter readings at the time of fueling.” Those employees are required also, the policies continue, “to report daily the equipment number of [the] vehicle, mileage driven each day, and corresponding activity code into their KRONOS Activity Entry or Passport Activity Entry.”

For the purchase of fuel, service, maintenance, and repair of its vehicles and equipment, the Department issues payments to vendors directly, or uses Voyager Fleet Systems Inc. (Voyager) cards, which are essentially credit cards issued through US Bank. The Voyager cards are used for purchases at Department-owned and maintained gas pumps, and through hundreds of participating commercial vendors in Nebraska. The Voyager card can also be used in surrounding states.

Neb. Rev. Stat. § 60-3101 (Reissue 2021) establishes the use of fleet cards for State government and political subdivisions, authorizing the Nebraska State Treasurer to contract with an entity capable of operating the fleet card program on behalf of the State. Additionally, the statute authorizes the Department to administer the fleet card program by adopting rules and regulations as needed for the appropriate authorization of card transactions.

Management of the fleet card process was bid in 2016 and awarded to US Bank. The contract was signed by the State Treasurer on February 23, 2017, for the period of April 1, 2017, through March 31, 2022, which was subsequently re-bid and awarded to US Bank through April 7, 2030. The fleet card services are provided at no cost to the State.

An employee of the Department acts as the Voyager Credit Card System Manager (System Manager) and is the main contact between the State and Voyager – excluding the University. This System Manager uses the State Gas System software, which was changed to EKOS effective September 2023, to maintain data for the Department pumps, to update information in the system, to request a new card, or to cancel a card. Voyager receives information daily to update its data and to issue or cancel cards per the State’s request. If a specific vendor does not electronically accept the Voyager card, the State agency contacts the System Manager, who then contacts Voyager to have the vendor set up for processing transactions.

Nearly all of the Voyager cards are assigned to a vehicle, a piece of equipment, or a State shop. Voyager cards assigned to a specific vehicle usually require the State employee to enter a vehicle identification number and the odometer reading of the vehicle before the card can be used. The Department established some special-purpose Voyager cards for use in bulk fuel purchases and others to record electronically measurements of its maintenance yard fuel tanks. Additionally, Voyager shop cards are used in cases of emergency, when the Voyager vehicle card is not working or being replaced, for miscellaneous smaller equipment items, such as lawn mower gas purchases, or for portable external fuel tanks.

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The Department receives a weekly billing from Voyager and is responsible for reviewing the transactions of the cards and paying the correct amount due. US Bank provides a Voyager software called Fleet Commander® Online as a monitoring tool to run queries of vehicle usage compared to billings; however, the Department has created an internal application to help process the Voyager output file to check appropriate use of Department Voyager cards and transmit data to the accounts payable systems.

As of December 31, 2023, the Department had 3,583 active Voyager cards and charged \$3,062,865 to 1,850 of those cards. The 10 individual card accounts with the highest spending at commercial sites are summarized in the table below. These amounts do not include any purchases at State-owned facilities.

Card ID	Transaction Total*	Related Vehicle
401601	\$ 17,328	SHOP CARD
401584	14,665	SHOP CARD
406062	11,494	TRUCK TAND DUMP
408982	11,112	TRUCK TAND DUMP H-D
407530	10,985	TRUCK TAND DUMP H-D
400532	10,901	3/4 TON PICKUP CREWCAB AWD
409800	10,861	TRUCK TAND DUMP H-D
411059	10,788	1/2 TON PICKUP CLUBCAB AWD
409244	10,688	TRUCK TAND DUMP H-D
407933	10,452	TRUCK TAND DUMP H-D
Total	\$ 119,274	

*Amounts reported are gross transactions and not net of taxes.

As mentioned previously, the Department also purchases fuel, service, maintenance, and repair directly from vendors. The 10 merchants that received the highest amounts of direct payments are shown in the table below:

Merchant	Transaction Total
Purchase Card Transactions*	\$ 6,009,964
Sapp Bros	1,466,382
Battle Creek Farmers Pride	589,627
Aurora Cooperative Elevator	576,775
Bosselman Energy	546,502
Westco	520,539
Cooperative Producers	427,859
Harms Oil Company	421,361
Sandhill Oil Co	419,305
Winter Equipment Company	388,412
Total	\$ 11,366,726

*The Department had 502 active purchasing cards with purchases from over 2,000 merchants. The Department allocates these expenses to the appropriate financial category by journal entry. Due to the large amount of data, these purchases were not split out by merchant for this table.

NEBRASKA DEPARTMENT OF TRANSPORTATION
KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Nebraska Department of Transportation Executive Management

<u>Name</u>	<u>Title</u>
Vicki Kramer	Director
Khalil Jaber, PE, PMP	Deputy Director – Engineering
Mick Syslo, PE	Deputy Director – Operations (As of February 20, 2024)
Mostafa (Moe) Jamshidi	Former Deputy Director – Operations
Jeremy Borrell	Aeronautics Division Director
Lily Kathee-Harner, MBA	Chief Financial Officer
Jenessa Boynton	Budget and Finance Manager

Nebraska Department of Transportation
1500 Nebraska Parkway
Lincoln, NE 68509
dot.nebraska.gov

NEBRASKA DEPARTMENT OF TRANSPORTATION

SUMMARY OF COMMENTS

During our examination of the Nebraska Department of Transportation, we noted certain deficiencies and other operational matters that are presented here. The following comments are required to be reported in accordance with *Government Auditing Standards*: Comments #4 (“Payroll Issues”) and #5 (“Contract and Goods Purchased Issues”), which are considered to be significant deficiencies, and Comments #1 (“Travel Usage Monitoring”), #2 (“Voyager Card Issues and Monitoring”), and #3 (“Excessive Overtime”), which are considered to be material weaknesses.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. ***Travel Usage Monitoring:*** There was a lack of procedures for ensuring that the thousands of vehicles maintained by the Department were used for appropriate purposes. We noted the following: (1) destinations and purpose of travel were not reported; (2) mileage reported could be modified without review or documentation; and (3) mileage reported was not reviewed to ensure that employees were correctly reporting mileage when driving the Department’s vehicles.
2. ***Voyager Card Issues and Monitoring:*** The Department lacked procedures for ensuring that fuel purchases were appropriate and reported accurately during the calendar year. We noted the following: (1) supporting documentation was not on file to support purchases and ensure the purchases correspond with reported travel; (2) purchases were made in excess of the vehicle’s fuel capacity; (3) purchases were made for multiple fuel types for the same vehicle; (4) purchases were made at commercial sites instead of State-owned facilities in compliance with Department policy; (5) inaccurate odometer readings were entered when purchasing fuel; (6) fuel purchases on shop cards were not supported; (7) no policy regarding car washes was noted and, therefore, excessive car washes were noted; and (8) transactions were miscoded in the Voyager system.
3. ***Excessive Overtime:*** The Department did not review overtime paid to its employees to ensure it was reasonable and necessary. We noted (1) 20 employees tested were paid a minimum of 203% more than comparable employees with the same job title; and (2) 37 employees were paid an amount equal to 40% or more of their base salary in overtime wages.
4. ***Payroll Issues:*** The Department lacked an adequate segregation of duties over the payroll process. Further, we noted the Department allowed employees to use leave to accumulate more than 40 hours during a work week, and those hours were paid at the standard rate. Due to this, the Department potentially overpaid its employees for 9,850 weeks, totaling over \$750,000 during the examination period.
5. ***Contract and Goods Purchased Issues:*** The Department lacked procedures for monitoring contracts to ensure purchases were appropriate or contract items were purchased. Further, the Department did not have procedures to verify goods were received prior to payment, nor was a system of inventory for products at District locations in place.

More detailed information on the above items is provided hereinafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the Department.

Draft copies of this report were furnished to the Department to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

1. **Travel Usage Monitoring**

There was a lack of procedures for ensuring that the thousands of vehicles maintained by the Department were used for appropriate purposes. Employees were required to enter only the number of miles driven for the day. They were not required to record the time, location, or purpose of the travel. The Department also lacked procedures for ensuring that even the limited activity reported was accurate. Further, no procedures were in place to ensure that hours worked were unrelated to extensive travel time.

The complete lack of vehicle monitoring is evidenced by the issues noted during the attestation. As noted above, when employees are not required to record the purpose of the travel, the Department is unable to determine if any of the travel was appropriate, in the correct location, or at a relevant time. Employees could be traveling to locations for personal reasons, which would never be discovered because the locations were not documented, not even a general radius of the location.

Also, it is apparent that the Department was not monitoring any reports because we found several errors regarding fuel capacity, fuel type, incorrect gallons, and odometer readings. When questioned about these issues, the Department had to research, by contacting the related employee, who provided a verbal explanation of what occurred. As the employee's responses were provided a significant time after the transaction occurred, sometimes over a year later, there is significant doubt that the response was accurate, and there was no other documentation on file to support the explanations provided. This is explained further in **Comment and Recommendation #2** ("Voyager Card Issues and Monitoring"). Additionally, the Department had to create a dataset from the Department's systems in order for the Auditor of Public Accounts (APA) to be able to begin testing, which shows that the Department itself has not taken any steps to review similar data on its own. We also found that, because so many of the records in the data provided to the APA were modified without any documentation or possibly by the employees themselves, there is an increased risk of the data's inaccuracy. We found that the system reports were not reviewed, as noted below:

1. Destinations and the purpose of travel completed were not required to be reported; consequently, the reasonableness of the mileage, location of travel, and fuel purchases reported could not be verified.
2. Mileage records reported by the employee could be subsequently modified, and there were no procedures in place to ensure the modifications were accurate, reviewed, or documented. Further, no controls were in place to ensure that an employee could not modify his or her own records.
3. Mileage reported was not reviewed for completeness. No controls were in place to ensure employees who drive Department vehicles were reporting the mileage traveled.

Destination and Purpose of Travel Concerns

The Department lacked both a comprehensive travel report form – i.e., one requiring the information specified in both Neb. Rev. Stat. § 81-1025(1) (Reissue 2014), as a best practice, and § 81-1025(2)(a) – and an overall vehicle usage policy.

The Department previously provided a policy dated March 10, 2021; however, this policy did not require the employee to document the starting point or the destinations of the trips to determine whether the travel was appropriate, and the mileage was reasonable. An updated policy, dated September 6, 2023, was subsequently provided; however, this updated policy still did not add such a requirement. Employees were required to record only an activity code that lists their general job duties and not the specific purpose of the travel.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Travel Usage Monitoring (Continued)

Section 81-1025(1) states the following:

Each operator of a bureau fleet vehicle shall report the points between which the bureau fleet vehicle traveled each time used, the odometer readings at such points, the time of arrival and departure, the necessity and purpose for such travel, the license number of such vehicle, and the department to which such vehicle is assigned.

The above statutory mandate is not applicable to the Department, which maintains its own fleet of vehicles; nevertheless, it is reflective of a best practice. Neb. Rev. Stat. § 81-1025(2)(a) is applicable to the Department, though, and it says the following:

Each operator of a special-use vehicle as prescribed in section 81-1011 or a motor vehicle in which a state agency other than the bureau holds the title shall follow the policy and use the travel report form which shall be established by the director or designated head of the state agency owning such vehicle. The form shall include, but not be limited to, the name of the operator, the license number of the vehicle, the total daily mileage or total hours of daily operation, and any other information the director or designated head deems relevant.

Due to the lack of policy and procedures for monitoring travel, the Department was unable to determine if mileage reported was accurate and reasonable for each employee. Further, the Department was unable to provide any information regarding where its more than 2,000 vehicles were located or had been driven to on any given day.

Override Procedures

Odometer readings and mileage records are reported daily. As noted by Department policy, each “[e]mployee is required to report daily the equipment number of [the] vehicle, mileage driven each day, and corresponding activity code into their KRONOS Activity Entry or Passport Activity Entry.” These entries can be subsequently modified by certain employees. The Department did not have procedures to ensure the modifications were accurate and did not require any documentation to support the change. There was no review process for modifications. Further, there were no system controls to ensure employees authorized to modify records cannot modify his or her own record. During our review, we noted 7,022 records that were modified in the system. Of those 7,022 records, we noted 355 were modified by the same employee who entered the original record. See the table below for these records by job title:

Role / Job Title	Modified Records	Modified Own Records
IT Business Systems Analyst/Coordinator	6,412	253
Office Specialist	286	78
Highway Mechanic District Supervisor	124	5
Automotive/Diesel Mechanic	160	11
Highway Construction Management Technician	15	-
Highway Maintenance Supervisor	18	1
Highway Project Manager	6	6
Highway Construction Technician II	1	1
Totals	7,022	355

In order to determine what was modified within the record, each record would need to be manually reviewed and compared. Due to the number of records, we were unable to review all 7,022 modified records; however, we selected 70 records for additional testing, and noted an additional 342,767 miles were added to those records.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Travel Usage Monitoring** (Continued)

Records Tested	Modifier Role / Job Title	Original Miles Entered	Modified Miles Entered	Difference
9	IT Business Systems Analyst/Coordinator	298	304,922	304,624
11	Office Specialist	458	8,201	7,743
20	Highway Mechanic District Supervisor	1,727	21,716	19,989
23	Automotive/Diesel Mechanic	3,880	12,206	8,326
4	Highway Construction Management Technician	390	2,058	1,668
3	Highway Maintenance Supervisor	563	980	417
70	Totals	7,316	350,083	342,767

The Department was unable to provide a documented explanation to support why the records were changed or verify if the modified miles were accurate. Without such documentation, the Department would be unaware if the change in mileage logged was due to an error, or if employees were driving the vehicles without reporting the travel. Such actions could be an indication of personal usage.

Incomplete and Inaccurate Mileage

As noted previously, employees are required to report the usage of vehicles and the miles driven each day. To determine whether mileage was being reported in its entirety, we compared the total miles reported to the calculated mileage per the odometer readings reported. We noted 1,480 vehicles in which mileage, totaling 1,229,222, was not recorded in the system or reported inaccurately in the system. The Department did not review or monitor vehicle usage to ensure all mileage was reported accurately. Additionally, the Department had no controls to ensure that travel was reported when the vehicles were used. Further, no procedures exist for reviewing any significant variances to verify that the miles reported on employee timesheets were complete and accurate. See the details below by vehicle description:

General Description	Count	Calculated Miles per Odometer	Miles Traveled as Reported	Variance
Pickup Trucks	887	12,015,678	10,593,181	1,422,497
Heavy Equipment	510	3,578,036	3,785,969	(207,933)
Passenger Vehicles	76	907,869	896,932	10,937
Miscellaneous Vehicles	7	10,322	6,601	3,721
Totals	1,480	16,511,905	15,282,683	1,229,222

We reviewed 10 of these vehicles in further detail, noting the following:

Testing Item	General Description	Undocumented Miles	Cause
1	Pickup Truck	1,000,357	Ending Mileage on 5/16/2023 was 160,358; however, beginning mileage on the next travel day, 5/22/2023, was 1,160,715.
		-261	Two entries were recorded on 8/2/2023 and 8/3/2023, both starting with odometer 1,165,446. Travel on 8/2/2023 was not carried forward.
		-183	Two entries were recorded on 9/26/2023 and 9/27/2023, both starting with odometer 1,167,579. Travel on 9/26/2023 was not carried forward.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Travel Usage Monitoring (Continued)

Testing Item	General Description	Undocumented Miles	Cause
2	Pickup Truck	-38	Two entries were recorded on 3/30/2023 and 4/3/2023, both starting with odometer 3,149. Travel on 3/30/2023 was not carried forward.
		40	Ending Mileage on 5/26/2023 was 5,460; however, beginning mileage on the next travel day, 5/31/2023, was 5,500.
		-120	Two entries were recorded on 9/6/2023 and 9/7/2023, both starting with odometer 10,278. Travel on 9/6/2023 was not carried forward.
		147,812	Ending Mileage on 10/5/2023 was 12,200; however, beginning mileage on the next travel day, 10/6/2023, was 160,012.
		-38	Two entries were recorded on 10/11/2023 and 10/12/2023, both starting with odometer 160,119. Travel on 10/11/2023 was not carried forward.
3	Heavy Equipment	120,104	Ending Mileage on 8/22/2023 was 25,347; however, beginning mileage on the next travel day, 9/13/2023, was 145,451.
		231	Ending Mileage on 11/15/2023 was 145,969; however, beginning mileage on the next travel day, 12/22/2023, was 146,200.
4	Pickup Truck	62,964	Ending Mileage on 8/28/2023 was 60,388; however, beginning mileage on the next travel day, 9/6/2023, was 123,352.
5	Heavy Equipment	3,317	Ending Mileage on 8/15/2023 was 272,322; however, beginning mileage on the next travel day, 8/16/2023, was 275,639.
		-38	Two entries were recorded on 10/18/2023 and 10/24/2023, both starting with odometer 277,027. Travel on 10/18/2023 was not carried forward.
6	Heavy Equipment	-215,741	Ending Mileage on 8/21/2023 was 256,210; however, beginning mileage on the next travel day, 8/23/2023, was 40,469.
		117	Ending Mileage on 12/11/2023 was 44,310; however, beginning mileage on the next travel day, 12/18/2023, was 44,427.
7	Heavy Equipment	-313,677	Ending Mileage on 8/9/2023 was 636,780; however, beginning mileage on the next travel day, 8/16/2023, was 323,103.
		-18	Two entries were recorded on 8/30/2023 and 9/8/2023, both starting with odometer 323,152. Travel on 8/30/2023 was not carried forward.
		118	Ending Mileage on 10/12/2023 was 323,916; however, beginning mileage on the next travel day, 10/26/2023, was 324,034.
		-69	Two entries were recorded on 11/14/2023 and 11/15/2023, both starting with odometer 324,225. Travel on 11/14/2023 was not carried forward.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Travel Usage Monitoring (Continued)

Testing Item	General Description	Undocumented Miles	Cause
8	Pickup Truck	-135	Two entries were recorded on 1/2/2023 and 1/9/2023, both starting with odometer 122,031. Travel on 1/2/2023, 1/3/2023, and 1/5/2023 were not carried forward.
		-111	Ending Mileage on 3/7/2023 was 123,583; however, beginning mileage on the next travel day, 3/9/2023, was 123,472.
		31,337	Ending Mileage on 7/11/2023 was 128,298; however, beginning mileage on the next travel day, 7/12/2023, was 159,635.
9	Pickup Truck	-671	Two entries were recorded on 1/31/2023 and 2/9/2023, both starting with odometer 143,290. Travel on 1/31/2023, 2/1/2023, and 2/9/2023 were not carried forward.
		8,568	Ending Mileage on 5/5/2023 was 146,152; however, beginning mileage on the next travel day, 5/22/2023, was 154,720.
		20	Ending Mileage on 6/16/2023 was 157,522; however, beginning mileage on the next travel day, 6/20/2023, was 157,542.
		-78	Two entries were recorded on 9/26/2023 and 9/27/2023, both starting with odometer 167,455. Travel on 9/26/2023 was not carried forward.
		-77	Two entries were recorded on 9/29/2023 and 10/2/2023, both starting with odometer 167,658. Travel on 9/29/2023 was not carried forward.
10	Passenger Vehicle	-548	Two entries were recorded on 4/10/2023 and 4/19/2023, both starting with odometer 97,973. Travel on 4/10/2023 was not carried forward.
		-187	Two entries were recorded on 5/2/2023 and 5/4/2023, both starting with odometer 98,104. Travel on 5/2/2023 and 5/3/2023 was not carried forward.
		1,885	Ending Mileage on 5/10/2023 was 98,829; however, beginning mileage on the next travel day, 5/16/2023, was 100,714.
		562	Ending Mileage on 7/26/2023 was 104,820; however, beginning mileage on the next travel day, 8/4/2023, was 105,382.
		-698	Three entries were recorded on 9/11/2023, 9/12/2023, and 9/13/2023, all starting with odometer 106,567. Travel on 9/11/2023 and 9/12/2023 was not carried forward.
		984	Ending Mileage on 10/17/2023 was 107,976; however, beginning mileage on the next travel day, 10/18/2023, was 108,960.
		-186	Two entries were recorded on 12/7/2023 and 12/12/2023, both starting with odometer 110,122. Travel on 12/7/2023 was not carried forward.
Totals		845,542	

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Travel Usage Monitoring** (Continued)

While a portion of the above errors may have been due to data entry errors by the users, the incorrect odometer readings continued to be carried forward to subsequent entries, without any correction by the Department. When ending mileage does not agree to the next day's beginning mileage, and the same mileage is recorded for two different days, there is concern that the vehicle was inappropriately used.

Additionally, we noted several entries that further call into question the accuracy of the travel log data, as follows:

- For one vehicle tested, an employee entered mileage traveled for two vehicles on the same date. Upon inquiry, the Department noted that this employee was in charge of logging the mileage for a trip that was taken by five employees.
- Similarly, we noted mileage entered for another vehicle tested was entered by an IT Business Systems Analyst/Coordinator on October 20, 2023 – which, per the Department, was done via a phone call from the District; however, no support was on file to verify the odometer reading was correct. Further, the odometer reading entered did not take into account travel recorded on October 18, 2023, and October 19, 2023, which caused 342 miles not to be carried forward.
- For one vehicle tested, an employee attended training in Kansas City, Missouri, on March 21, 2023, through March 22, 2023; however, mileage for this training event was combined and reported on his timesheet on March 22, 2023. No mileage was reported on March 21, 2023, when the employee checked into his hotel.
- One employee appeared to be rounding the mileage reported to the Department, as the mileage entered was always in increments of 50. For example, on March 9, 2023, the employee reported travel totaling 600 miles, followed on the next day by travel of 300 miles. This employee started rounding mileage in March 2023 and continued, at least, through the end of the calendar year.
- For two vehicles tested, the incorrect vehicle number was entered by the employee. For one of the vehicles, this resulted in travel recorded showing the vehicle in use by two employees at the same time. For the other vehicle, this resulted in the reported use of a vehicle that was on site in a completely different district.

The Department lacks procedures for ensuring the following: 1) the employee actually driving the vehicle is required to report the mileage on his or her timesheet; 2) documentation is on file to ensure odometer readings entered are supported; 3) mileage is reported on the day the travel occurred; 4) appropriate vehicles are being reported as used; and 5) odometer readings are reported accurately.

Extensive Travel Time Noted

The Department did not review vehicle usage for reasonableness. During the year, we noted 479 days that vehicles were used by 213 employees who traveled over 480 miles in a day. If traveling at 60 miles per hour, this would result in travel of 8 hours a day or more. Below is a summary of the vehicles, sorted by employee job title; however, the full detail, including vehicle type, is provided in **Exhibit E**. As noted in the "Override Procedures" section above, adjustments were made to the reported mileage, causing the calculated "Average Hours per Day Driving at 60 mph" column in the table below to contain obvious errors, such as driving 87 hours per day. However, as noted in that section, we were unable to determine the cause of the modification; therefore, the total mileage was included in the table below.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Travel Usage Monitoring** (Continued)

E1 Job Title	Number of Employees	Number of Vehicles Used	Number of Days over 480 Miles	Total Mileage Reported	Average Miles Per Day	Average Hours per Day Driving at 60 mph	Number of Records Modified
IT Business Systems Analyst/Coordinator	2	92	95	497,801	5,240	87	94
Office Specialist (new)	3	6	6	5,678	946	16	5
Transportation District/Division Engineer	1	1	1	702	702	12	0
Hwy Maintenance Worker/Senior	72	83	103	70,392	683	11	22
Hwy Registered Land Surveyor	1	1	1	680	680	11	0
Hwy Maintenance Supervisor	15	17	31	20,997	677	11	2
Professional Engineer II (new)	5	6	8	5,319	665	11	1
Hwy Project Manager	2	2	2	1,256	628	10	1
IT Infrastructure Support Analyst/Senior	1	2	2	1,255	628	10	1
Hwy Construction Technician II	6	6	12	7,495	625	10	2
Professional Engineer I (new)	1	1	1	615	615	10	0
Hwy Materials and Tests Technician III	3	6	25	15,367	615	10	1
Appraiser II	1	1	1	592	592	10	0
Hwy Designer III	2	2	2	1,168	584	10	0
Automotive/Diesel Mechanic Lead	3	7	9	5,192	577	10	1
Discretionary NonClassified	3	3	5	2,878	576	10	0
Hwy Utilities Coordinator II	1	2	5	2,839	568	9	0
Professional Engineer III (new)	4	4	10	5,669	567	9	0
Hwy Construction Technician IV	1	1	4	2,260	565	9	4
Transportation Planner III	1	2	2	1,128	564	9	0
Hwy Construction Technician III	4	4	4	2,219	555	9	1
Hwy Quality Assurance Manager	2	2	2	1,099	550	9	0
Hwy Traffic Data Collector	1	2	3	1,635	545	9	0
Hwy Maintenance Crew Chief	18	22	26	14,168	545	9	5
Training Coordinator (new)	2	2	2	1,087	544	9	1
Automotive/Diesel Mechanic	11	15	16	8,677	542	9	1
Hwy Traffic Data Collector Senior	1	1	1	540	540	9	0
Environmental Specialist III (new)	5	6	11	5,889	535	9	0
Hwy Mechanic District Supervisor	1	1	5	2,665	533	9	0
Hwy Construction Finals Supervisor	1	1	1	531	531	9	0
Engineer (new)	5	6	9	4,748	528	9	0
HR Specialist Senior / HR Business Partner I	2	2	7	3,666	524	9	0
Student Work Study Program Employee	1	1	1	523	523	9	0
Federal Aid Administrator II	1	1	3	1,565	522	9	0
Geodetic Survey Technician	2	2	2	1,041	521	9	0
Hwy Maintenance Superintendent	2	2	3	1,558	519	9	0
Hwy Construction Technician I	2	4	12	6,223	519	9	0
HR Specialist Manager / HR Business Partner II	1	2	2	1,031	516	9	0
Hwy District Operations & Maintenance Manager	2	2	2	1,028	514	9	0
Hwy Bridge Hydraulics Anlst	1	1	1	513	513	9	0
Hwy Maintenance Worker	2	2	2	1,025	513	9	0
Hwy Survey Coordinator	1	1	1	512	512	9	0
Appraiser Review Supervisor	1	1	1	511	511	9	0
Facilities Construction Coordinator II	1	1	3	1,529	510	8	0

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Travel Usage Monitoring** (Continued)

E1 Job Title	Number of Employees	Number of Vehicles Used	Number of Days over 480 Miles	Total Mileage Reported	Average Miles Per Day	Average Hours per Day Driving at 60 mph	Number of Records Modified
HR Specialist/Generalist	1	1	1	508	508	8	0
Electronics Technician Leader	1	1	2	1,014	507	8	0
Hwy Right of Way Agent II	2	3	3	1,519	506	8	1
Highway Emergency Program Specialist	1	1	1	503	503	8	0
IT Business Systems Analyst	2	3	16	8,043	503	8	0
Safety Coordinator	1	1	2	1,004	502	8	0
Hwy Bridge Fabrication Specialist	1	1	1	500	500	8	0
Hwy Communication Services Manager	1	1	1	499	499	8	0
Appraiser Chief	1	1	2	995	498	8	1
Hwy Fleet Manager	1	1	1	495	495	8	1
Electronics Section Supervisor	1	2	2	988	494	8	0
Electronics Technician	1	1	1	483	483	8	1
Hwy Construction Management Technician	1	1	1	483	483	8	0
Totals	213	347	479	730,300			146

We noted further that one Highway Construction Technician III tested for excessive overtime (See **Comment and Recommendation #3** – “Excessive Overtime”) recorded two days of travel that appear to have been in excess of his reported job duties. In both instances, the Department was unable to explain why an average of six one-way trips would be required between the two locations to complete the duties reported.

Work Date	Travel Purpose	Location of Travel	Mileage between Locations	Miles Reported	Number of Trips to Match Miles
8/10/2023	Surveying	Merriman to Valentine	61	350	5.74
9/8/2023	Construction Inspection	Merriman to Valentine	61	400	6.56

Additionally, this same individual, headquartered in Valentine, Nebraska, was tasked in July 2023 to travel to Holdrege, Nebraska, to retrieve a replacement part and deliver it to the North Platte District office. The Department was unable to explain why this individual was tasked with driving over 600 miles round-trip when there were multiple closer district offices, including the North Platte office, which would have entailed a round trip of only 200 miles.

A proper system of internal control requires adequate procedures to ensure the use of Department vehicles is appropriately monitored and documented. Such procedures should include, amongst others things, the following: 1) travel destinations are reported to allow for a proper review and determination regarding whether all employee travel is reasonable and appropriate for State business; 2) all mileage overrides are reviewed to ensure modifications to travel information are documented sufficiently to support that they are accurate and necessary; 3) all mileage entered is reviewed to ensure that travel is reported accurately and in its entirety; and 4) daily vehicle usage is reviewed to ensure the mileage reported is appropriate and necessary based on the employee’s duties for that day.

The lack of such policies and procedures increases the risk of not only noncompliance with State statute but also misuse of public property and funds.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Travel Usage Monitoring** (Concluded)

We recommend the Department develop comprehensive monitoring and review procedures to ensure:

- destinations of travel are reported to allow for a proper review and determination regarding whether all employee travel is reasonable and appropriate for State business;
- mileage overrides and modifications to travel information are documented sufficiently to ensure they are accurate and necessary;
- travel is reported accurately and in its entirety; and
- daily mileage reported is appropriate and necessary based on the employee's duties for that day.

Department Response: NDOT's local supervisors have the ability to monitor the use of state vehicle to ensure that vehicles are utilized appropriately for NDOT business purposes. NDOT currently provides details for vehicle usage through activity codes that accurately represents usage on a daily basis. NDOT has a limited group of personnel who are responsible for the administration of the travel log program such as the IT Business Systems Analyst/Coordinator would be one of the positions authorized to make any necessary edits. NDOT will look for opportunities to improve the tracking of vehicle usage to ensure that NDOT owned vehicles are recording adequate travel data.

APA Response: The activity codes as referenced in the Department's response are general activity codes, such as "Construction Inspection" and do not give specifics that would help provide any accurate reference as to where the vehicle traveled. As noted in the comment, we did review the daily work report for one individual tested to attempt to verify mileage reported, and noted the employee would have needed to travel six one-way trips within his reported project to make the mileage reported plausible. We do not believe the current practice of reporting general activity codes provides any reasonable or accurate basis for a sufficient mileage review and continue to recommend the Department require destinations and specific purposes to be reported.

2. **Voyager Card Issues and Monitoring**

For the purchase of fuel, service, maintenance, and repair of its vehicles and equipment, the Department uses Voyager Fleet Systems Inc. (Voyager) cards, which are essentially credit cards issued through US Bank. The Voyager cards are used for electronic purchases at the Department's gas pumps and hundreds of participating commercial vendors in Nebraska. The Voyager card can be used also in surrounding states.

The Department lacked adequate procedures for ensuring that fuel purchases were appropriate, including being made for only Department vehicles, and reported accurately during the calendar year. Further, the Department did not complete a review of fuel balances in the storage tanks to ensure that those balances were reasonable based on purchases. For State-owned facilities, several issues were noted with the data provided, including incorrect gallons pumped and inaccurate dates/times of transactions. After inquiry during testing, the Department provided several responses that the data tested was incorrect; however, no documentation was provided to support those assertions. Based on this information, the Department had no electronic record of the actual dates and times vehicles were fueled at State-owned facilities until September 2023, when a new system was implemented. The Department appeared to be completely unaware of these issues until our inquiry, which continues to support that the Department does not complete any monitoring or review system reports accurately.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Voyager Card Issues and Monitoring (Continued)

During our attestation, we noted the following areas of concern that have not been reviewed or monitored by the Department:

1. The Department failed to monitor or review fuel purchases to ensure documentation was on file to support all purchases and ensure they correspond with reported travel days and times.
2. The Department failed to monitor or review fuel purchases made in excess of the vehicle's fuel capacity, despite an error message being generated by the Voyager card system.
3. The Department failed to monitor or review fuel purchases of different fuel types for the same vehicle.
4. The Department failed to monitor compliance with its regulations to ensure fuel purchases were made at State-owned facilities when available.
5. The Department failed to ensure the accuracy of odometer readings entered when fuel was purchased.
6. The Department failed to monitor or review fuel purchases made on shop cards to ensure that not only documentation was on file to support those expenditures but also they were made in compliance with Department policy.
7. The Department did not have a policy regarding car washes.
8. A number of transactions were miscoded in the Voyager System.

It should be noted that, when asked about the multiple issues noted in this comment, as well as in the report overall, the Department simply sought each employee's account of what happened or why the transactions occurred. This involved employees trying to remember incidents from several months ago, including some that took place more than a year previously, and providing a verbal explanation based upon those distant recollections. There was no documentation to support the employee explanations. In multiple cases, the individuals responsible for the purchases were no longer employed, and the Department was unable to obtain their explanations.

Unsupported and Questionable Fuel Purchases

The Department did not monitor fuel purchases to ensure that they occurred when the employees were working, nor was any effort made to ensure that travel was reported for days on which such purchases occurred. Additionally, no procedures were in place to ensure supporting documentation was on file to support all transactions charged to the Voyager card.

During testing, we noted 2,746 fuel transactions at commercial facilities and 5,750 fuel purchases at State-owned facilities for which there was no corresponding vehicle log entered on that day. During this review for State-owned facilities, the Department became aware of an issue that caused the time stamps for the State-owned facilities not to be reported at the time fuel was actually purchased. As noted several times previously, the Department was completely unaware of this issue until inquiry during the attestation, as the data had apparently not been reviewed or used in any manner. Further, due to this data error, the Department does not have any electronic information regarding when fuel was purchased at any of the State-owned facilities until September 5, 2023, when the system was changed. Therefore, the 5,750 transactions noted in the table below may not be completely accurate due to this data error.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Voyager Card Issues and Monitoring** (Continued)

The following table provides a summary fuel purchases by vehicle type:

General Description	Commercial Facilities			State-Owned Facilities	
	Number of Transactions	Number of Gallons	Transaction Total	Number of Transactions	Number of Gallons
Pickup Trucks	1,798	32,429	\$ 111,947	1,565	27,492
Heavy Equipment	808	26,222	111,722	3,969	121,530
Passenger Vehicles	129	1,481	5,243	205	2,146
Miscellaneous Vehicles	11	46	176	11	76
Totals	2,746	60,178	\$ 229,088	5,750	151,244

Specifically, during our testing, we noted the following:

- For three transactions at commercial facilities, totaling \$247, the Department had no record of the vehicle being used on the dates of the transaction. For two of the purchases, the Department was unable to provide any information about the driver of the vehicle. For the third purchase, the vehicle was assigned to an employee; however, the employee did not work on the day of the transaction, nor was that individual authorized to commute.
- For nine transactions at commercial facilities, totaling \$1,305, the Department had no record of the vehicle being used on the dates of the transactions. Further, three of the transactions noted at the commercial facility occurred within nine minutes of each other, as follows: 1) 23.98 gallons of diesel fuel at 5:46 a.m., totaling \$103; 2) 8.60 gallons of diesel fuel at 5:55 a.m., totaling \$37; and 3) 8.40 gallons of diesel exhaust fluid at 5:55 a.m., totaling \$37. The Department was unable to explain these purchases because the assigned employee no longer works for the Department.
- For four transactions at commercial facilities, totaling \$294, the Department had no record of the vehicle being used on the dates of the transactions. The employee who primarily used the vehicle did work on the associated days; however, the Department was unable to explain why no travel was reported.
- For one transaction at a commercial facility, totaling \$28, the driver of the vehicle submitted a receipt to the Department for the fuel purchase; however, the employee failed to report any mileage to the Department on this date.
- For seven transactions at commercial facilities, totaling \$1,348, the Department had no record of the vehicle being used on the dates of the transactions. The Department stated that it was policy to have vehicles fueled in preparation for an early departure; however, the vehicles were removed from the Department’s yard and driven to a commercial site with no corresponding travel log entry.
- For six transactions at state-owned facilities, totaling 503 gallons, the Department had no record of the vehicles being used on the dates of the transactions.
- For one vehicle tested, the vehicle fueled twice at a State-owned facility in the same day on two separate occasions: 1) on September 6, 2023, for 7.15 gallons of diesel fuel at 9:06 p.m. and 55.88 gallons of diesel fuel at 9:13 p.m.; and 2) on September 12, 2023, for 41.82 gallons of diesel fuel at 8:26 a.m. and 38.82 gallons of diesel fuel at 8:46 p.m. The Department believes the duplicate payments to be an error of the system; however, no information was provided to support either this claim or the duplicate transactions.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Voyager Card Issues and Monitoring** (Continued)

We tested three other transactions at commercial facilities for accessories or miscellaneous purchases, totaling \$1,385, for which the Department was unable to provide supporting documentation.

Fuel Capacity

The Department did not monitor or review fuel purchases made that were over the vehicle’s fuel capacity. The Voyager system reports contain a potential error notice that indicates if the fuel purchased exceeded the reported vehicle capacity. We noted 223 purchases, totaling \$34,030, that contained this error message. The Department did not review or inquire regarding any of these purchases. It is important to note that the error notice will only populate if the vehicle capacity is entered into the system, which was not the case for the majority of vehicles. Due to this limitation, we reviewed transactions in the Voyager system noting 7,480 potential vehicle fuel capacity issues at commercial facilities and 12,037 potential issues at State-owned facilities that had not been reviewed by the Department.

General Description	Commercial Facilities				State-Owned Facilities			
	Purchases Greater than Fuel Capacity	Purchases by Vehicles without Fuel Capacity	Total Exceptions	Total \$ Value of Exceptions	Purchases Greater than Fuel Capacity	Purchases by Vehicles without Fuel Capacity	Total Exceptions	Total Gallons of Exceptions
Pickup Trucks	319	4,419	4,738	\$ 252,041	122	2,858	2,980	42,997,963
Heavy Equipment	56	2,603	2,659	404,792	224	8,777	9,001	304,682
Passenger Vehicles	9	52	61	2,099	3	42	45	585
Miscellaneous Vehicles	-	22	22	243	-	11	11	82
Totals	384	7,096	7,480	\$ 659,175	349	11,688	12,037	43,303,312

Selecting 20 of these transactions from commercial facilities for additional testing, we noted that the Department did not keep records or maintain documentation to support them. During testing, we noted the following:

- For two transactions, the Department noted that the vehicle capacity in their system was incorrect.
- For one transaction, the Department stated that the information from Voyager was incorrect, and the quantity of fuel purchased, as noted in the system, was actually the amount paid.
- For one transaction, the Department stated that the individual responsible for the vehicle had retired since this purchase had occurred and was unable to provide any information regarding the transaction.
- For the remaining 16 transactions, the Department provided responses that included that staff had filled an additional external tank at the same time, that two purchases were paid for at the same time, and that staff had used the wrong card to make the purchase. There was no documentation to verify the excess fuel purchased was for the explanation provided and not for personal use. Additionally, purchases made to fill an external tank would not be allowable per the State of Nebraska Fleet Credit Card Manual (March 2021), which states, “A Shop Card is assigned to a location or employee for use of refueling portable tanks (over 10 gallons) and small equipment (tanks less than 10 gallons).”

During testing of transactions from State-owned facilities, we noted 13 vehicles with 47 transactions that were in excess of the vehicle fuel capacity. The Department stated that these transactions were due to a wiring issue at the Kimball facility, which was causing incorrect readings; however, due to the complete lack of review of these transactions, the Department was unaware of the wiring issue until the APA’s inquiry during the attestation.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Voyager Card Issues and Monitoring (Continued)

Equipment Description	Fuel Capacity	# of Errors	Maximum Gallons	Total Fueled	Overage
1 TON CREWCAB DUMP	38 gallons	1	38	42,949,647	42,949,609
TRACTOR HEAVY DUTY 4WD	100 gallons	4	400	835	435
TRUCK TAND DUMP H-D	100 gallons	13	1,300	2,885	1,585
TRUCK TAND DUMP H-D	100 gallons	5	500	655	155
TRUCK TAND DUMP H-D	100 gallons	4	400	585	185
TRUCK TAND DUMP	100 gallons	8	800	1,796	996
TRUCK TAND DUMP	100 gallons	2	200	275	75
TRUCK TAND DUMP H-D	90 gallons	2	180	385	205
TRUCK TAND DUMP H-D	100 gallons	1	100	175	75
TRUCK TAND DUMP H-D	100 gallons	1	100	225	125
TRUCK TAND DUMP	100 gallons	1	100	200	100
TRUCK TAND DUMP	100 gallons	2	200	390	190
TRUCK TAND DUMP	100 gallons	3	300	410	110
Totals		47	4,618	42,958,463	42,953,845

While the purchase of 42,949,647 gallons is a clear error in the data, as previously noted, the Department was unaware of this issue despite this “purchase” being made in February 2023.

Fuel Product Variances

The Department did not monitor or review fuel purchases made that were for a different product type than the vehicle accepts. We noted 56 vehicles, with transactions totaling \$223,790, that contained purchases at commercial facilities and 10 vehicles, with transactions for 7,060 gallons of fuel, at State-owned facilities that contained purchases for both unleaded and diesel fuel for the same vehicle. The Department did not review or inquire regarding any of these purchases.

General Description	Commercial Facilities				
	Number of Vehicles	Number of Diesel Transactions	Total Diesel Purchased	Number of Unleaded Transactions	Total Unleaded Purchased
Pickup Trucks	20	598	\$ 43,687	433	\$ 32,771
Heavy Equipment	36	674	129,023	107	18,309
Totals	56	1,272	\$ 172,710	540	\$ 51,080
General Description	State-Owned Facilities				
	Number of Vehicles	Number of Diesel Transactions	Total Diesel Gallons Purchased	Number of Unleaded Transactions	Total Unleaded Gallons Purchased
Pickup Trucks	8	130	1,967	306	4,656
Heavy Equipment	2	7	245	10	193
Totals	10	137	2,212	316	4,848

After selecting 10 of these vehicles for additional testing from both commercial facilities and State-owned facilities, we noted the following:

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Voyager Card Issues and Monitoring** (Continued)

- For all 10 purchases at commercial facilities, the Department stated that the vendor used the wrong code, and the purchases were actually for diesel, which matches the fuel type the vehicle takes; however, no documentation was on file to support this claim. Further, when comparing the price paid for the unverified diesel fuel, we noted that, for three transactions, it was not the same price as another transaction for diesel fuel purchased at the same location on the same day. Therefore, these purchases appear to have been for unleaded fuel and likely not for State vehicles. See details in the table below.

Item #	Date of Purchase	Purchase Tested			Comparison Purchase (Diesel)		
		Number of Gallons	Total Cost	Price Per Gallon	Number of Gallons	Total Cost	Price Per Gallon
1	2/16/2023	29.36	\$ 96.87	\$ 3.30	15.80	\$ 71.26	\$ 4.51
2	2/16/2023	40.71	134.31	3.30	15.80	71.26	4.51
3*	12/21/2023	11.11	30.00	2.70	8.80	36.97	4.20

*This transaction also had a second transaction for this vehicle at this commercial facility that occurred on the same day and time coded as Diesel fuel. Additionally, we also noted a purchase of unleaded fuel at this location on the same day for an E85 vehicle, which was charged a price per gallon of \$2.70.

- For the 10 purchases tested at State-owned facilities, we noted the following:
 - Four E85 vehicles made seven purchases of diesel fuel for 20.97 gallons, and one diesel vehicle made a single purchase of unleaded fuel for 16.49 gallons. The only explanation that the Department could provide was that these cards were used “in error.”
 - One vehicle tested made nine purchases of unleaded fuel for 176.63 gallons, and one purchase of diesel fuel for 12.16 gallons. According to the Department, the vehicle associated with these purchases was assigned a different card number, and the card associated with the purchases was associated with a E85 vehicle. The Department was unable to support why the transaction listing would link purchases to an incorrect vehicle, nor could it explain why two fuel types were purchased.
 - One diesel vehicle tested made one purchase of unleaded fuel for 16.17 gallons. The Department provided support that this purchase was actually diesel fuel but could not explain why the fuel listing was showing this information as unleaded.
 - One diesel vehicle tested made one purchase of unleaded fuel for 37.13 gallons. The Department stated that, due to a lost card, an employee was directed to use another vehicle's card, which is not in compliance with Department policy.

We noted an additional purchase at a commercial facility of what appears to have been unleaded fuel for a diesel vehicle. The Department was able to provide a receipt to support this purchase of 51.54 gallons of unleaded fuel, totaling \$222. No explanation could be provided for why unleaded fuel was purchased for a diesel vehicle.

Purchases Not Made at State-Owned Facilities

The Department did not monitor or review fuel purchases made from commercial facilities in the same location (i.e., the same municipality) as a State-owned counterpart to ensure compliance with Department policies. The State of Nebraska Fleet Credit Card Manual (March 2021) states, “Whenever practical, fuel shall be procured from state-owned facilities.” The Manual goes on to clarify for purchases made within the City of Lincoln, “During state business hours, all fuel in Lincoln or the immediate vicinity shall be procured from State-owned facilities.” Additionally, the Operating Instruction 20-06, dated September 6, 2023, states “Fuel for state vehicles should be obtained at state facilities whenever practical. In Lincoln, fuel shall be obtained at state facilities during business hours.”

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Voyager Card Issues and Monitoring (Continued)

During our review, we noted 85,731.06 gallons of fuel, totaling \$328,903, that were purchased at a commercial site instead of using the State-owned fuel pumps at the same location. On average for 2023, wholesale unleaded and ethanol fuel had a savings of \$0.85 per gallon from retail prices. Similar savings would be expected for wholesale diesel fuel. The table below sets out this information by location.

Merchant City	Number of Transactions	Gallons Purchased	\$ Amount	Merchant City	Number of Transactions	Gallons Purchased	\$ Amount
MCCOOK	707	12,801.38	\$ 45,287	HOLDREGE	9	389.67	1,607
OMAHA	462	9,718.90	32,944	PAWNEE CITY	10	394.55	1,511
ATKINSON	169	7,257.68	31,366	OGALLALA	14	364.10	1,482
BARTLETT	203	6,844.38	26,935	LEXINGTON	19	319.44	1,215
BIG SPRINGS	157	4,921.25	18,835	HEBRON	6	207.38	918
LINCOLN	324	4,993.37	18,352	WALLACE	5	215.92	881
ALLIANCE	99	3,432.33	13,912	TECUMSEH	6	212.17	859
NORTH PLATTE	221	3,771.72	13,693	VALENTINE	7	202.48	836
STAPLETON	116	3,385.11	12,722	PLATTSMOUTH	8	183.36	755
NORFOLK	201	3,200.92	11,348	NELIGH	6	184.47	671
GORDON	53	2,449.70	10,526	SPRINGVIEW	4	134.89	669
GRAND ISLAND	157	2,845.06	9,752	SUPERIOR	3	147.20	607
BEATRICE	73	1,896.25	7,251	CENTRAL CITY	3	140.71	602
CHADRON	32	1,169.63	5,346	AINSWORTH	6	142.96	596
BLAIR	25	889.21	3,897	BROKEN BOW	6	122.81	551
ARAPAHOE	27	904.70	3,718	ARNOLD	3	127.16	507
YORK	18	849.41	3,542	IMPERIAL	4	122.82	457
AURORA	27	823.35	3,484	HYANNIS	2	95.72	405
GERING	57	847.77	3,393	RED CLOUD	2	83.34	375
HASTINGS	18	778.34	3,391	BRIDGEPORT	3	73.86	341
SIDNEY	20	725.42	3,168	GREELEY	2	84.45	324
FREMONT	23	648.68	2,875	TAYLOR	2	72.20	309
ALMA	18	689.29	2,790	KIMBALL	2	63.75	303
CHAPPELL	17	591.56	2,608	SEWARD	3	68.99	268
SPENCER	19	604.13	2,332	GREENWOOD	2	56.78	250
KEARNEY	23	602.04	2,268	PALISADE	1	53.28	230
THEDFORD	12	579.05	2,243	GOTHENBURG	2	49.69	221
MINDEN	17	538.04	2,056	ONEILL	1	30.08	153
GRETNA	12	443.12	1,876	BENKELMAN	1	32.00	118
BURWELL	10	484.10	1,819	PALMYRA	1	28.80	115
PLAINVIEW	9	428.93	1,739	MAYWOOD	1	20.00	80
OSCEOLA	12	417.04	1,731	CURTIS	1	17.24	75
ST PAUL	17	415.64	1,711	OCONTO	1	13.51	50
ORD	7	327.78	1,652	TOTALS	3,508	85,731.06	\$328,903

Of the 324 purchases made in Lincoln, NE, 242 of them were made during State business hours (between 8:00 a.m. and 5:00 p.m.). These 242 purchases totaled 3,825 gallons of fuel, valued at \$14,114. The remaining 82 purchases outside of State business hours were for 1,169 gallons, valued at \$4,238.

Additionally, the Operating Instruction states, “When using a state vehicle, a state credit card may be used to purchase fuel and minor repairs when it is impossible or impractical to obtain them from state facilities.” During testing of accessories and miscellaneous purchases, we noted two purchases, totaling \$203, that were made in the same location as a State-owned facility.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Voyager Card Issues and Monitoring (Continued)

Odometer Reading Errors

The Department did not accurately monitor or review fuel purchases to ensure odometer readings were recorded in compliance with Department policies. According to the State of Nebraska Fleet Credit Card Manual (March 2021) states, “The vehicle operator is responsible for,” among other things, “Correctly entering required information at the time of fueling, including actual odometer/hour meter readings.” Additionally, the Operating Instruction 20-06, dated September 6, 2023, states “Vehicle operators are responsible for recording accurate odometer/hour-meter readings at the time of fueling.”

During our review, we noted 27,353 transactions for which the odometer reading entered into the commercial fuel pump did not fall within the odometer readings reported to the Department on employee timesheets. Specifically, we noted the following:

General Description	Number of Transactions	Number of Transactions with Variances over 1,000 Miles	Total Mile Variance Between Mileage Reported
Pickup Trucks	21,377	7,204	250,868,004
Heavy Equipment	4,809	2,603	45,419,521
Passenger Vehicles	1,130	412	18,872,089
Miscellaneous Vehicles	37	17	36,942
Totals	27,353	10,236	315,196,556

The following are examples of the errors and the variance in miles that we noted during testing:

- One pickup truck tested had a reported odometer reading of 273,274, as entered at the fuel pump; however, the maximum mileage reported to the Department for that day was 171,552, or a variance of 101,722 miles.
- One pickup truck tested had a reported odometer reading of 1,580, as entered at the fuel pump; however, the maximum mileage reported to the Department for that day was 150,529, or a variance of 148,949 miles.
- One pickup truck tested had a reported odometer reading of 80,230, as entered at the fuel pump; however, the maximum mileage reported to the Department for that day was 79,639, or a variance of 591 miles.

Some of these discrepancies may have been due to typographical errors or rounding; however, no review was completed of the mileage entered to ensure that a larger problem, such as use of a personal vehicle or mileage driven that was not reported, was not the actual cause.

During testing, we noted 37 vehicles with 791 days in which the vehicle odometer did not agree to the mileage reported. See **Exhibit F** for details.

Shop Card Purchases

The Department has 183 shop cards that are to be used, per the State of Nebraska Fleet Credit Card Manual (March 2021), for “refueling portable tanks (over 10 gallons) and small equipment (tanks less than 10 gallons).” During testing, we noted the following:

- For two shop cards tested, we noted 12 transactions paid in January 2023, totaling \$3,910, and 9 transactions in August 2023, totaling \$2,431, that were used to fill a portable tank, which, per Department explanation, were then transferred to fill numbered equipment. No documentation is on file to determine which vehicles were filled from these portable tanks. The Department stated that the numbered vehicles should have been filled directly using their own Voyager cards.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Voyager Card Issues and Monitoring** (Continued)

- For one shop card tested, we noted 10 transactions that occurred on a weekend, totaling \$1,230; however, no supporting documentation was on file to support what equipment was fueled or that the timing of the weekend purchase was appropriate.

Car Washes

The Department did not have a policy or otherwise monitor purchases made for car washes to ensure the number and amount purchased were reasonable. We noted 38 transactions, costing over \$15 each, for purchases of car washes throughout the calendar year. See the listing below.

Vehicle	Purchase Date	Amount	Vehicle	Purchase Date	Amount
2013 Chey Silverado	4/26/2023	\$ 22	2017 Ford F-150 XLT	7/05/2023	19
2014 Ford F-250	8/24/2023	19	2017 Ford F-150 XLT	7/12/2023	19
2014 Ford F-250	10/18/2023	19	2017 Ford F-150 XLT	8/22/2023	19
2015 Ford F-250	2/09/2023	16	2017 Ford F-150 XLT	8/29/2023	19
2017 Ford F-150 XLT	1/04/2023	19	2017 Ford F-150 XLT	9/05/2023	19
2017 Ford F-150 XLT	1/11/2023	19	2017 Ford F-150 XLT	9/14/2023	19
2017 Ford F-150 XLT	1/19/2023	19	2017 Ford F-150 XLT	9/21/2023	19
2017 Ford F-150 XLT	1/27/2023	19	2017 Ford F-450 XLT	4/13/2023	19
2017 Ford F-150 XLT	2/06/2023	19	2017 Ford F-450 XLT	4/14/2023	19
2017 Ford F-150 XLT	2/14/2023	19	2013 Dodge Grand Caravan	8/28/2023	19
2017 Ford F-150 XLT	2/21/2023	19	2017 Ford F-150 XLT	6/06/2023	17
2017 Ford F-150 XLT	2/28/2023	19	2020 Ford F-150	1/31/2023	17
2017 Ford F-150 XLT	3/08/2023	19	2022 Ford F-150	12/07/2023	16
2017 Ford F-150 XLT	3/15/2023	19	2016 Chevy Impala	4/11/2023	16
2017 Ford F-150 XLT	3/22/2023	19	2017 Dodge Charger	10/23/2023	16
2017 Ford F-150 XLT	4/20/2023	19	2017 Ford F-150 XLT	10/16/2023	15
2017 Ford F-150 XLT	5/01/2023	19	2018 Chevy Silverado	1/11/2023	15
2017 Ford F-150 XLT	5/15/2023	19	2018 Chevy Silverado	8/15/2023	15
2017 Ford F-150 XLT	5/30/2023	19	Total		\$ 696
2017 Ford F-150 XLT	6/14/2023	19			

Additionally, we noted five cards that were used more than once a month, with one card being used 42 times during the year. The Department could not provide support or an explanation for these purchases. See the table below for more information.

Vehicle	Count	Total \$ Purchased	Average Cost
2017 Ford F-150 XLT	42	\$ 705	\$ 17
2017 Dodge Charger	19	163	9
2017 Ford-150 XLT	18	246	14
2015 Chevy Equinox	18	129	7
2014 Chevy Equinox	14	96	7
Totals	111	\$ 1,339	\$ 12

Voyager Miscoding

During our review, we noted multiple coding issues within the Voyager system. It is probable that some of these transactions were miscoded at the point of sale by the vendor and not by either the Voyager system or State employee. The coding issues are summarized below.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Voyager Card Issues and Monitoring (Continued)

We noted that 19 transactions tested did not appear to have the correct fuel capacity in the Voyager system when compared to vehicle information provided by the Department:

Vehicle Description	Actual Vehicle	Voyager Capacity	Actual Capacity	Transaction Date	Transaction \$ Amount
TRUCK TANDEM DUMP HEAVY DUTY	2016 International 7600 SFA	110	100	12/27/2023	\$ 539
1 TON PICKUP CREWCAB AWD	2020 Ford F-450	55	48	07/05/2023	400
3/4 TON PICKUP CREWCAB AWD	2017 Ford F-250 XLT	40	26	06/20/2023	367
FORKLIFT SHOP	2015 Forklift	30	25	07/18/2023	323
1 TON CREWCAB DUMP AWD	2017 Ford F-450 XLT	63	40	10/04/2023	375
3/4 TON PICKUP CREWCAB AWD	2017 Ford F-250 XLT	40	26	11/21/2023	317
RWD LOADER/BACKHOE	2012 New Holland Loader	40	36	08/30/2023	323
TRUCK W/AERIAL LIFT	2007 GMC C5500-TC5C04	200	40	12/11/2023	70
TRACTOR HEAVY DUTY - DSL 4WD	2018 John Deere Tractor	65	50	10/27/2023	277
AWD LOADER 2 CY	2019 John Deere Loader	-	50	12/20/2023	234
TRACTOR HEAVY DUTY - DSL 4WD	2019 John Deere Tractor	55	50	12/14/2023	238
SKID LOADER TO 1/2 CY	2010 Bobcat Skid Loader	26	23	12/01/2023	254
1/2 TON PICKUP CLUBCAB AWD	2013 Chevy Silverado	30	26	06/30/2023	201
1 TON CREWCAB DUMP AWD	2014 Ford F-450	45	40	01/12/2023	246
1 TON PICKUP CREWCAB AWD	2017 Ford F-350	-	34	05/01/2023	154
1 TON PICKUP CREWCAB AWD	2022 Ford F-350	50	48	11/06/2023	190
3/4 TON PICKUP CREWCAB AWD	2017 Ford F-250 XLT	40	26	05/22/2023	152
1/2 TON PICKUP CLUBCAB	2019 Ford F-150	40	36	05/17/2023	102
1/2 TON PICKUP AWD	2018 Chevy Silverado	40	26	10/16/2023	105
Total					\$ 4,867

We also noted 71 transactions for car washes that were incorrectly reported as “Accessories,” as detailed in the table below:

Transaction Date	Merchant Name	Product Description	Actual Product	Transaction \$ Amount
1/9/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	\$ 12
1/10/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	12
1/26/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
1/27/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
1/31/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	17
2/2/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	10
2/6/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
2/9/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	16
2/13/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	12
3/10/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
3/15/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
3/17/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	15
4/1/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	15
4/3/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
4/11/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Voyager Card Issues and Monitoring (Continued)

Transaction Date	Merchant Name	Product Description	Actual Product	Transaction \$ Amount
4/17/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
4/27/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
5/1/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
5/4/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
5/4/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	15
5/19/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
5/23/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
5/26/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
6/5/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
6/6/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
6/20/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
6/22/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
6/23/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
6/23/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
6/24/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	15
7/21/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
8/10/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
8/10/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
8/10/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
8/11/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	15
8/22/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
8/22/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
8/23/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
8/23/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
8/24/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	14
8/24/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
8/28/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	19
8/29/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
9/1/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
9/5/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
9/5/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
9/5/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
9/12/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
9/14/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
9/18/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
9/18/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
9/21/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
9/25/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
9/29/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
9/29/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	15
10/20/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
10/23/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	13
10/23/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	16
10/31/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	11
11/2/2023	JETSPLASH - 1615 PINELKR	ACCESSORIES	Car Wash	7

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Voyager Card Issues and Monitoring (Continued)

Transaction Date	Merchant Name	Product Description	Actual Product	Transaction \$ Amount
11/3/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	15
11/7/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
11/7/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
11/8/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
11/15/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
11/21/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
11/30/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
12/7/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	11
12/7/2023	CHRIS'S CARWASH	ACCESSORIES	Car Wash	16
12/28/2023	JETSPLASH - 1615 PINELKR	ACCESSORIES	Car Wash	7
12/28/2023	JETSPLASH - 3800 S 9TH	ACCESSORIES	Car Wash	7
Total				\$ 759

We further noted three transactions for fuel that did not have the correct location.

Transaction Date	Merchant Name	Location	Actual Location	Transaction \$ Amount
4/22/2023	NEBRASKALAND 9703	WICHITA, KS	MCCOOK, NE	\$ 725
1/31/2023	COAST TESORO	NINILCHIK, AK	FAIRBURY, NE	115
1/27/2023	LAREDO DODGE CHRYSLER JEEP	LAREDO, TX	FAIRBURY, NE	92
Total				\$ 932

We noted five transactions for fuel that did not have the correct product description.

Transaction Date	Merchant Name	Product Description	Actual Product Description	Transaction \$ Amount
10/19/2023	BELLWOOD C-STORE	FOOD	DIESEL	\$ 211
3/26/2023	WESTERN COOPERATIVE	CNG	DIESEL	138
1/29/2023	T-BONE TRUCK STOP	ACCESSORIES	DIESEL	130
5/5/2023	SAPP BROS TRAVEL CENTER	KEROSENE	E85	64
1/3/2023	SHELL SERVICE STATION	UNLEADED	DIESEL	16
Total				\$ 559

A proper system of internal control requires adequate policies and procedures to ensure fuel purchases are reviewed and monitored for appropriateness. Such procedures would include, amongst other things, the following: 1) the review of all purchases to ensure supporting documentation is on file, and such purchases correspond with reported travel times and dates; 2) the requirement that all vehicle capacities are appropriately recorded and updated in the system, and such data is used to review fuel purchases over such reported capacity; 3) the review of all purchases of different fuel types for the same vehicle; 4) a review to ensure compliance with Department regulations regarding purchases at State-owned facilities; 5) the review of odometer readings entered to ensure they are appropriate based on travel reported; 6) the review of fuel purchases made on shop cards to ensure supporting documentation was on file, and such purchases complied with Department policy; 7) the implementation of a policy regarding car washes to ensure they are reasonable; and 8) the review of coding of transactions and vehicle information into the Voyager system.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Voyager Card Issues and Monitoring (Concluded)

The lack of such policies and procedures significantly increases the risk for misuse of public property and the loss or misuse of State funds.

We recommend the Department develop comprehensive monitoring and review procedures to ensure:

- all fuel purchases are reviewed to ensure adequate supporting documentation is on file, and such purchases correspond with reported travel times and dates;
- data is appropriately updated to ensure all relevant vehicle information is readily available, and such data is used to ensure all fuel purchases are within each vehicle's fuel capacity limits;
- all purchases of multiple fuel types for the same vehicle are adequately reviewed and documented;
- fuel purchases are made at State-owned facilities when available, as required by Department policy;
- odometer readings reported are reviewed for appropriateness and any indication of unreported travel;
- fuel purchases made on shop cards are reviewed to ensure adequate supporting documentation is on file, and such purchases comply with Department policy;
- a policy regarding car washes is implemented to ensure the amount and quantity purchased are reasonable; and
- coding of transactions and vehicle information in the Voyager system is accurate.

Department Response: NDOT's business requires the use of a large fleet of vehicles and specialized equipment to maintain the safe operation of State roadways. This fleet requires fueling from both State-owned facilities and commercial stations which results in a large number of transactions and data. NDOT currently has a process in place to monitor excess fuel usage through an internal fuel audit process that mitigates the Departments risk of allowing for misuse of public property and loss or misuse of State funds. NDOT has implemented a software to better manage its fuel use. NDOT will continue to investigate and implement further methods to ensure proper fuel use.

APA Response: The internal fuel audit process provided to the APA consists of reviewing for: (1) No odometer readings entered at fueling; (2) no travel log created within 24 hours; and (3) travel reported over 500 miles. The Department's process consists of reaching out to supervisors or employees for an explanation; however, no verification of these verbal responses is completed. While this process may be a good first step to reviewing the records, we do not believe this to be sufficient to fully support the reasonableness behind the significant issues noted in this comment.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Excessive Overtime

The following table details 20 employees who earned the most overtime hours during the year. We compared the number of overtime hours paid to the average overtime hours earned by employees in that same position during the year. We noted that all 20 employees worked 225% to 562% more than the average employee in the same position. We selected 10 employees for detail testing and calculated a percentage of days when overtime was used and the employee also logged travel. That information is shown in the table below, which details the excessive overtime for these employees.

Employee Title	Base Salary*	Overtime Hours Paid	Overtime Pay	Average Overtime Hours for Job Position	% Over Average Overtime Hours	% of Overtime Days that included Travel
Hwy Project Manager	\$ 75,779	939.50	\$ 47,170	166.95	563%	52%
Hwy Construction Technician III	56,622	937.25	34,574	290.62	323%	52%
Hwy Construction Technician IV	70,714	890.25	42,848	183.08	486%	N/A
Hwy Construction Technician III	59,511	857.00	32,047	290.62	295%	95%
Hwy Construction Technician III	71,895	834.00	42,274	290.62	287%	N/A
Hwy Construction Technician II	61,660	773.25	32,514	221.43	349%	95%
Hwy Construction Technician III	68,405	766.25	36,007	290.62	264%	N/A
Hwy Construction Technician IV	69,320	730.00	34,335	183.08	399%	83%
Hwy Construction Technician III	56,622	719.00	19,528	290.62	247%	73%
Hwy Construction Technician III	57,188	714.25	28,313	290.62	246%	78%
Hwy Construction Technician III	58,920	713.00	28,976	290.62	245%	N/A
Hwy Construction Technician III	56,622	711.75	27,791	290.62	245%	N/A
Hwy Construction Technician IV	65,955	705.75	27,377	183.08	385%	89%
Hwy Project Manager	89,950	699.50	33,117	166.95	419%	N/A
Hwy Project Manager	86,536	694.00	36,771	166.95	416%	82%
Hwy Construction Technician III	56,622	690.25	25,849	290.62	238%	N/A
Hwy Construction Technician III	56,622	674.50	24,044	290.62	232%	80%
Hwy Construction Technician II	45,748	667.75	16,190	221.43	302%	N/A
Hwy Construction Technician III	58,920	652.50	25,700	290.62	225%	N/A
Hwy Construction Technician IV	75,063	627.00	30,930	183.08	342%	N/A
Totals	\$1,298,674	14,996.75	\$ 626,355			

*Base Salary was calculated using the hourly rate of the employee as of 2/26/2024. Due to raises that occurred during 2023, this salary is likely higher than the actual base salary paid to these employees during the testing period.

Additionally, we noted 37 employees who increased their annual salaries by 40% or more by working overtime hours, of which 17 were included in the table. While these 37 employees make up only 2.6% of the total employees earning overtime during the year, they were paid over 13% of the total overtime paid, or \$718,252, in overtime wages. See **Exhibit G** for more information.

A proper system of internal control requires adequate procedures to ensure overtime hours are appropriate and necessary for job positions. Such procedures would include, amongst others, documentation to support and verify the excessive hours worked, and a review of the amount of travel time incurred by such employees during overtime hours.

The lack of such procedures significantly increases the risk for the loss or misuse of State funds.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

3. **Excessive Overtime** (Concluded)

We recommend the Department develop comprehensive monitoring and review procedures to ensure all overtime hours are appropriately reviewed, necessary and appropriate based on the job description of the employees.

Department Response: The audit's findings identified construction and maintenance workers as top overtime earners in 2023. Construction teammates are required to be on site inspecting projects whenever the Contractor is working, which often means long days/nights and tight schedules to meet the Contractor's schedules, which ultimately results in opening roadways to the traveling public sooner. Maintenance teammates are responsible for maintaining these projects once built. Additionally, construction teammates assist maintenance teammates in performing mission critical winter operations duties 24/7 to help ensure the safety of the traveling public. NDOT's 2023 Construction Program delivered \$708,891,000 in construction projects to the public: A 22% increase from 2022 (\$579M). NDOT also experienced an average of approximately 22.83% turnover in maintenance and construction positions during this time, resulting in less experienced teammates needing training provided by more experienced teammates. NDOT teammates who are eligible for overtime must receive approval in advance prior to doing so. Following approval, every pay period (bi-weekly), NDOT supervisors perform an additional review of any overtime hours submitted, and issue approval. Additionally, in 2023, NDOT's Deputy Director of Operations reviewed the top overtime earners each month and followed-up with leadership to identify the need for overtime. Finally, the Legislative Audit Office conducted a thorough overtime use audit in October of 2022 that included NDOT overtime usage for FY2018, FY2019 and FY2020 to which the report concluded no findings or recommendations for NDOT. NDOT will continue to review overtime paid to ensure it's both reasonable and necessary.

APA Response: The Legislative Audit Office report referenced in the response was described as presenting "descriptive, not evaluative, information" and therefore, did not contain any findings or recommendations. While the Legislative Audit Office did summarize the overtime usage for the Department, the report does not appear to evaluate or review if the usage was appropriate.

4. **Payroll Issues**

Segregation of Duties

The Department did not have an adequate segregation of duties over the payroll process, as one individual could handle a transaction from beginning to end. During testing, we selected one paycheck for review, and noted one Human Resources employee handled the review, reconciliation, and spreadsheets to complete the payroll steps. No individual outside of the payroll process reviews the reports for accuracy.

Further, we noted the Department does not have a review process to ensure on-call hours are appropriate and in compliance with the Labor contract. The Department stated supervisors across the state have the ability to utilize on-call hours when they deem it necessary in order to carry out the Department's essential functions. While Department heads do review employees' timesheets with the on-call hours included, there is no oversight or verification of these hours during the payroll process.

Pay in Excess of 40 Hours per Week with Leave

Per KRONOS, the Department's time-keeping application, staff is granted paid leave regardless of the number of hours worked during the week. For example, if an employee works 36 hours in four days and then takes the fifth day off, he or she will be required to use 8 hours of vacation time. This results in the employee being paid for 44 hours and using 8 hours of paid leave when only 4 would be necessary.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

4. **Payroll Issues** (Continued)

For 4 of 10 employees tested, time was not adjusted when regular hours worked and leave used resulted in more than 40 hours being paid for the week. On these weeks, time in excess of 40 hours was paid at the regular hourly rate. The 4 employees tested – each of whom was paid for more than 40 hours in a single week – are listed below for the pay period 10/23/2023 – 11/5/2023.

Employee	Paycheck date	Non-Leave Hours	Leave Hours Paid	Total Hours Paid	Hourly Rate	Hours Over 80	Total \$ Overpaid
1	11/15/2023	80	3	83	\$ 22.44	3	\$ 68
2	11/15/2023	64	24	88	28.02	8	224
3	11/15/2023	78	16	94	21.85	14	306
4	11/15/2023	73.25	16	89.25	31.16	9.25	288
Total							\$ 886

These 4 employees were overpaid a total of \$886. Based on a review of employees with similar hours paid during the examination period, the Department appears to have paid 1,452 employees for 9,850 weeks in which 40 hours were exceeded. As corrections for errors are recorded in EnterpriseOne, the State’s accounting system, on the date they occurred, rather than the work date, we calculated potential overpayments totaling \$770,456; however, these overpayments may contain additional hours. We selected five employees for testing, as detailed in the table below. See **Exhibit H** for a listing of the 1,452 employees.

Employee	Employee Title	Verified Hours over 40 per Week*	Overpayment	Types of Leave Used
1	Office Specialist (new)	53.25	\$ 1,272	Vacation & Sick
2	Automotive/Diesel Mechanic	68.65	1,926	Vacation, Sick, & Compensatory
3	Hwy Project Manager	109.75	3,824	Vacation & Sick
4	Hwy Maintenance Worker/Senior	75.50	1,535	Vacation, Sick, & Compensatory
5	Hwy Maintenance Supervisor	61.25	1,764	Vacation & Sick
	Totals	368.40	\$ 10,321	

*Hours included in this column are for the calendar year in total.

The Department’s process results in employees being required to use leave unnecessarily. Consequently, some employees would be required to use leave when they have already worked 40 hours, and others would be able to cash out their leave rather than lose it to lapsing.

Section 12.6 of the 2023-2025 Labor Contract between the State of Nebraska and the Nebraska Association of Public Employees Local 61 of the American Federation of State, County, and Municipal Employees (NAPE/AFSCME) states the following:

Hours worked in excess of 40 per week must be authorized in advance by the Agency Head and/or his/her Designee.

However, as these are leave hours, not hours worked, no authorization was on file. Further, Section 14.8 of the Labor Contract addresses when vacation leave can be paid out instead of being used by the employee:

Employees who leave employment shall be paid for any unused accumulated vacation leave earned, calculated on their base hourly rate. Pay for the unused accumulated vacation leave shall be in a lump sum addition to the employee’s last paycheck.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

4. **Payroll Issues** (Concluded)

Section 14.14 of the Labor Contract states, “All sick leave shall be forfeited upon separation from employment, except . . . retire[ment] . . . or at death”

Also, Title 273 NAC 8-001, “Work Week” states the following:

Agency heads determine each employee’s work week, which consists of seven consecutive calendar days, except for institutional, law enforcement or protection employees (Sections 004. And 005. Below). The work week of each employee will be documented in the agency’s files. Full-time employees eligible for overtime (non-exempt employees) must account for at least 40 hours of work or leave time per week. All employees will be informed of their work week. Employee leave hours used during the work week will be credited back to the employee before overtime may be earned.

(Emphasis Added). A proper system of internal control requires an adequate segregation of duties to ensure that no one individual is in a position both to perpetrate and to conceal errors or irregularities. If a proper segregation of duties is not possible, controls should be implemented to compensate for the lack thereof.

By permitting employees to use leave time to exceed 40 hours of work in a single week, the Department is acting contrary to the provisions of the NAPE/AFSCME labor contract and the Nebraska Administrative Code. Further, the lack of procedures regarding the payroll process and the review of on-call hours increases the risk of the loss or misuse of public funds.

We recommend the Department implement procedures to ensure that an employee not involved in the payroll process performs a review of records to maintain an adequate segregation of duties. We further recommend the Department implement procedures to ensure on-call hours are monitored and reviewed during the payroll process for accuracy and compliance with labor contract requirements. Lastly, we recommend the Department modify KRONOS to adjust leave automatically or, if that is not possible, change leave hours manually.

Department Response: Despite staffing shortages, NDOT has consistently maintained at least two employees involved in different parts of the payroll process, ensuring a basic level of segregation of duties. Regarding on-call hours, NDOT teammates must be able to report to work outside of normal working hours in a timely manner to deliver mission critical services that effect the safety of the traveling public. To ensure teammates report during these times, they are put on notice and placed in an on-call status. Because NDOT must respond to the traveling public 24/7, the Labor Contract specifically outlines how long NDOT can place teammates on-call and specifies grievance procedures should teammates believe their on-call assignments violate the Labor Contract. Regarding the use of leave over 40 hours, many NDOT teammates must respond to emergencies that effect the traveling public 24/7 with little notice and in all kinds of weather, whether it be flooding, snow removal, traffic accidents, camera outages, etc. As such, teammates may enter leave but then be called in to report to work. They are not required to use leave when working over 40 hours and are only paid for any remaining vacation leave should they separate employment. NDOT is transitioning to a new timekeeping system that is configured to review all NDOT employees and indicate excess leave used over 40 hours.

5. **Contract and Goods Purchased Issues**

The Department lacked procedures for monitoring contracts to ensure the following: 1) purchases were appropriate; 2) contract items were purchased; and 3) items purchased were received.

During testing, we noted the Department entered into four contracts, two for tire purchases and two for repair purchases. The Department did not have specific monitoring mechanisms in place to ensure purchases made under these contracts were accurate or proper.

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

5. **Contract and Goods Purchased Issues** (Continued)

During testing of tire purchases, we noted the following:

- The Department was unable to provide a pricing guide for the contract for Goodyear tires through April 24, 2023. As such, one transaction tested for tires totaling \$1,287 could not be supported.
- For two transactions tested, the Department determined the purchase of 23 tires to be an “emergency,” which allowed the purchase to be made off-contract; however, there was no documentation to support that an emergency situation existed for these purchases. Had the contract process been followed, the Department could have realized a cost savings ranging from \$580 to \$3,625 on these two transactions alone. For these purchases, we noted that, if one tire was to be replaced, the Department approved the replacement of all tires at the same time. Upon inquiry the Department stated that the tires were determined to be worn, so replacement of all tires was reasonable. The Department appears to be using this process to purchase bulk tires outside of the State Contract. At a minimum, the process reveals the Department’s failure to monitor its fleet to ensure that repairs are made in a timely manner.
- For one transaction tested, the Department purchased eight tires; however, only four of the tires received the contract pricing, resulting in an overpayment of \$756. On this same transaction, we also noted that Federal Excise Taxes were charged for those same four tires, for an additional overpayment of \$118.

The Department lacked a process for performing an inventory or other verification process to ensure that goods were actually received and used on Department vehicles. District shops are not required to keep an inventory of miscellaneous shop supplies, and products needed or on hand are only monitored internally by shop mechanics. Further, any items bought with purchasing cards are the responsibility of the cardholder to ensure receipt.

During testing, we noted 21 transactions for which the employee verifying receipt of the product did not work at the location where they were physically received. The Department does not require any other verification process other than the receipt of the invoice to make these payments. The table below details these 21 transactions.

Transaction Date	Vendor	Product Purchased	Transaction \$ Amount	Product Location	Approver Location
8/30/2023	Safety Kleen Systems	Bulk Lubricant	\$ 4,909	Gretna	Omaha
3/23/2023	Mid-American	Diesel Treatment	346	Falls City	Lincoln
5/4/2023	Petrochoice	Bulk Oil	1,152	Fremont	Elkhorn
11/2/2023	Meisinger Oil Co.	Hydraulic Oil	1,828	West Point	Norfolk
1/9/2023	Westco	Motor Oil & Lubricants	2,833	Chadron	Gering
2/14/2023	Herbert Feed & Grain	Bulk Fuel	10,251	Niobrara	Lincoln
3/16/2023	Battle Creek Farmers Pride	Bulk Fuel	5,807	Bloomfield	Lincoln
4/11/2023	CHS, Inc.	Bulk Fuel	18,115	Ainsworth & Springview	Lincoln
4/18/2023	Trotter Service	Bulk Fuel	3,387	Ansley	Lincoln
5/9/2023	Bosselman Energy	Bulk Motor Oil	1,760	Kearney	Grand Island
5/17/2023	Hi Line Cooperative	Bulk Motor Oil	1,313	Big Springs	Ogallala
6/20/2023	Sapp Bros Inc.	Bulk Motor Oil	2,425	Pawnee City	Lincoln
7/5/2023	Gottula Propane Service	Bulk Fuel	6,422	Tecumseh	Lincoln
7/25/2023	Neal Oil & Auto Center	Bulk Fuel	9,094	Lyons	Lincoln
8/9/2023	Peetz Farmers Coop	Bulk Fuel	3,422	Kimball	Lincoln
10/5/2023	Meisinger Oil Co Inc.	Bulk Motor Oil	2,838	Albion	Columbus
11/1/2023	Country Partners Coop	Bulk Fuel	8,868	Ord	Grand Island

NEBRASKA DEPARTMENT OF TRANSPORTATION

COMMENTS AND RECOMMENDATIONS

(Continued)

5. Contract and Goods Purchased Issues (Concluded)

Transaction Date	Vendor	Product Purchased	Transaction \$ Amount	Product Location	Approver Location
9/28/2023	NMC Inc	Injector Core	4,430	Doniphan	Grand Island
5/9/2023	Cornhusker International*	Absorber	270	Ansley	Broken Bow
5/10/2023	Carquest Auto Parts*	Blower Motor & Resister	145	Grand Island	York
5/10/2023	Titan Machinery*	Hydraulic Valve Covers	1,033	Beatrice	Lincoln
Total			\$ 90,648		

*These were bought with a purchasing card. Invoices stated that the products were delivered to the “Approver Location.” However, the associated vehicle was not located at this location. Vehicle location was noted as “Product Location.”

A proper system of internal control requires adequate procedures for monitoring State contracts to ensure that purchases are made through a contract when available to ensure costs savings to the State. Such system of internal control also requires procedures for documenting the receipt of any products purchased prior to payment. Such procedures would include, amongst others, the verification of such receipt, such as a signature of an employee at the location where products were received, and a system for inventorying such purchases.

The lack of such procedures significantly increases the risk for misuse of public property and the loss or misuse of State funds.

We recommend the Department develop comprehensive monitoring and review procedures to ensure: 1) purchases are made on contract, when available; 2) the physical receipt of goods purchased are appropriately supported by an individual knowledgeable about such receipt; and 3) a system for inventorying goods received is implemented.

Department Response: NDOT supports and encourages the use of state contract when feasible. Many rural areas of Nebraska lack vendors and logistics that support manufacture contracting. NDOT allows for field personnel to purchase off contract when feasible and ensure the price is fair and reasonable. NDOT also relies on its qualified mechanics to make a determination on “emergency” repairs related to vehicles as they are our subject matter experts on this topic. NDOT is allowed to purchase from other services and vendors when required to maintain the safe operation of the State highway system. NDOT always encourages the use of state contract when it is feasible to do so.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

NEBRASKA DEPARTMENT OF TRANSPORTATION

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Department of Transportation
Lincoln, Nebraska

We have examined the accompanying Schedule of Overtime and Schedule of Voyager and Fuel Related Purchases (Schedules) of the Nebraska Department of Transportation (Department) for the calendar year ended December 31, 2023. The Department's management is responsible for the Schedules based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedules based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedules are based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedules. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

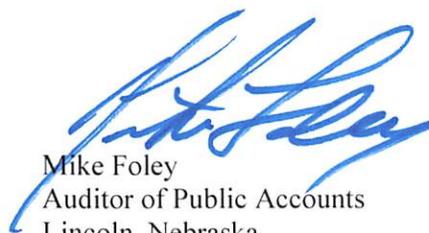
We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Schedule of Overtime and Schedule of Voyager and Fuel Related Purchases for the calendar year ended December 31, 2023, is based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services, as set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the Schedules; fraud that is material, either quantitatively or qualitatively, to the Schedules; and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Schedules are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedules or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards*, and those findings, along with the views of management, are described in the Comments Section of the report.

The purpose of this report is to express an opinion on the Schedules, as described in paragraph one above. Accordingly, this report is not suitable for any other purpose. This report is a matter of public record, and its distribution is not limited.

July 7, 2024



Mike Foley
Auditor of Public Accounts
Lincoln, Nebraska

NEBRASKA DEPARTMENT OF TRANSPORTATION
SCHEDULE OF OVERTIME
 FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

	21710 Aeronautics Cash Fund	22700 Roads Operations Cash Fund	22740 State Highway Capital Improvement Fund	22750 Transportation Infrastructure Bank Fund	26720 Recreation Road Fund	Totals (Memorandum Only)
EXPENDITURE:						
Overtime	\$ 11,599	\$ 5,257,397	\$ 303,294	\$ 119,265	\$ 16,742	\$ 5,708,297
TOTAL EXPENDITURES	\$ 11,599	\$ 5,257,397	\$ 303,294	\$ 119,265	\$ 16,742	\$ 5,708,297

The accompanying notes are an integral part of the schedule.

NEBRASKA DEPARTMENT OF TRANSPORTATION
SCHEDULE OF VOYAGER AND FUEL RELATED PURCHASES
 FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

	21710 Aeronautics Cash Fund	22700 Roads Operations Cash Fund	Totals (Memorandum Only)
EXPENDITURE:			
Voyager Purchases			
527200 - Repair Motor Vehicles & Heavy Equipment	\$ -	\$ 49,475	\$ 49,475
527800 - Repair Other Personal Property	-	209	209
538100 - Vehicle & Equipment Supplies Expense	-	-	-
538101 - Fuel & Oil	5,185	2,958,168	2,963,353
538102 - Other Vehicle Supplies	144	-	144
538103 - Other Lubricants	-	-	-
538104 - Tires & Tubes	-	4,837	4,837
538105 - All Other Repair Parts & Fluids	-	2,122	2,122
549500 - Hazardous Waste Disposal	-	7	7
559100 - Other Operating Expenses	-	25	25
Other Purchases			
527200 - Repair Motor Vehicles & Heavy Equipment	222	4,316,556	4,316,778
527800 - Repair Other Personal Property	6,099	151,293	157,392
538100 - Vehicle & Equipment Supplies Expense	1,600	-	1,600
538101 - Fuel & Oil	49,623	7,633,868	7,683,491
538102 - Other Vehicle Supplies	14,223	328,465	342,688
538103 - Other Lubricants	-	336,361	336,361
538104 - Tires & Tubes	-	983,093	983,093
538105 - All Other Repair Parts & Fluids	-	8,561,238	8,561,238
TOTAL EXPENDITURES	<u>\$ 77,096</u>	<u>\$ 25,325,717</u>	<u>\$ 25,402,813</u>

The accompanying notes are an integral part of the schedule.

NEBRASKA DEPARTMENT OF TRANSPORTATION

NOTES TO THE SCHEDULES

For the Calendar Year Ended December 31, 2023

1. Criteria

The accounting policies of the Nebraska Department of Transportation (Department) are on the basis of accounting, as prescribed by the State of Nebraska's Director of the Department of Administrative Services (DAS).

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2014), the duties of the State of Nebraska's Director of DAS include:

The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes[.]

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 2014), the DAS State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne, an accounting resource software, to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by the DAS State Accounting Division (State Accounting) and are available to the public.

The financial information used to prepare the Schedule of Overtime and Schedule of Voyager and Fuel Related Purchases was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead, accounts are maintained on a modified cash basis. As revenue transactions occur, the agencies record the accounts receivable and related revenues in the general ledger. As such, certain revenues are recorded when earned, regardless of the timing of related cash flows. State Accounting does not require the Department to record all accounts receivable and related revenues in EnterpriseOne; as such, the Department's Schedules do not include all accounts receivable and related revenues. In a like manner, expenditures and related accounts payable are recorded in the general ledger as transactions occur. As such, the Schedules include those expenditures and related accounts payable posted in the general ledger as of December 31, 2023, and not yet paid as of that date. The amount recorded as expenditures on the Schedules, as of December 31, 2023, **does not** include amounts for goods and services received before December 31, 2023, which had not been posted to the general ledger as of December 31, 2023.

The following fund types are established by the State and used by the Department:

20000 – Cash Funds – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

The following major expenditure account classifications are established by State Accounting and used by the Department:

Personal Services – Salaries, wages, and related employee benefits provided for all persons employed by the Department, including payments of overtime.

Operating – Expenditures directly related to a program's primary service activities, including purchases for repair goods and services, fuel, lubricants, tires, and all related purchases.

NEBRASKA DEPARTMENT OF TRANSPORTATION

NOTES TO THE SCHEDULES

(Concluded)

2. Reporting Entity

The Department is a State agency established under and governed by the laws of the State of Nebraska. As such, the Department is exempt from State and Federal income taxes. The Schedule includes all funds of the Department included in the general ledger related to overtime and fuel related purchases.

The Department is part of the primary government for the State of Nebraska.

3. Totals

The Totals “Memorandum Only” column represents an aggregation of individual account balances. The column is presented for overview informational purposes and does not present consolidated financial information because interfund balances and transactions have not been eliminated.

NEBRASKA DEPARTMENT OF TRANSPORTATION

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Overtime and Schedule of Voyager and Fuel Related Purchases (Schedules). Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedules, and, accordingly, we express no opinion on it

NEBRASKA DEPARTMENT OF TRANSPORTATION
MILES LOGGED BY EMPLOYEE

EXHIBIT A

MILES LOGGED	EMPLOYEE JOB TITLE
514,884	IT Business Systems Analyst/Coordinator
45,931	Hwy Construction Technician IV
39,335	Hwy Construction Technician III
39,282	Hwy Maintenance Superintendent
38,898	Hwy Maintenance Supervisor
37,879	Hwy Maintenance Supervisor
37,709	Hwy Construction Technician III
37,207	Hwy Construction Technician IV
36,614	Hwy Maintenance Supervisor
36,331	Hwy Maintenance Supervisor
36,191	Hwy Maintenance Supervisor
35,639	Hwy Project Manager
34,511	Hwy Maintenance Supervisor
34,394	Hwy Maintenance Supervisor
34,392	Hwy Maintenance Supervisor
34,369	Hwy Maintenance Supervisor
34,288	Electronics Technician Senior
34,025	Electronics Section Supervisor
34,022	Hwy Construction Technician III
33,890	Hwy Construction Technician III
33,353	Hwy Construction Technician II
32,751	Hwy Maintenance Supervisor
32,316	Hwy Maintenance Supervisor
32,225	Hwy Construction Technician II
32,049	Hwy Maintenance Superintendent
31,530	Hwy Project Manager
31,438	Hwy Construction Technician II
30,962	Hwy Maintenance Crew Chief
30,827	Hwy Traffic Data Collector
30,592	Hwy Construction Tech III
30,064	Hwy Maintenance Worker/Senior
29,611	Hwy Maintenance Supervisor
29,570	Hwy Maintenance Superintendent
29,545	Hwy Maintenance Worker/Senior
29,021	Hwy Construction Technician III
28,745	Hwy Maintenance Superintendent
28,531	Hwy Maintenance Supervisor
28,443	Electronics Section Supervisor
28,376	Geodetic Survey Technician
28,296	Hwy Construction Technician III
28,286	Hwy Construction Technician IV
28,259	Hwy Maintenance Superintendent
28,194	Hwy Maintenance Supervisor
28,175	Hwy Construction Technician II
28,099	Hwy Construction Technician III
27,980	Hwy Construction Tech III
27,973	Hwy Maintenance Supervisor
27,639	Hwy Construction Technician IV
27,495	Hwy Maintenance Crew Chief

MILES LOGGED	EMPLOYEE JOB TITLE
27,393	Professional Engineer III (new)
27,329	Hwy Geodetic Crew Supervisor
27,229	Hwy Maintenance Superintendent
27,198	Hwy Maintenance Supervisor
27,099	Hwy Maintenance Supervisor
26,946	Hwy Maintenance Crew Chief
26,855	Hwy Maintenance Worker/Senior
26,828	Hwy Maintenance Supervisor
26,781	Hwy Maintenance Supervisor
26,615	Hwy Construction Technician III
26,605	Hwy Maintenance Worker/Senior
26,526	Hwy Maintenance Supervisor
26,520	Hwy Maintenance Supervisor
26,430	Hwy Maintenance Supervisor
26,429	Hwy Maintenance Supervisor
26,092	Professional Engineer III (new)
26,023	Hwy Traffic Data Collector
25,972	Hwy Maintenance Supervisor
25,968	Hwy Maintenance Superintendent
25,959	Hwy Maintenance Worker/Senior
25,939	Hwy Maintenance Worker/Senior
25,896	Geodetic Survey Technician
25,858	Hwy Maintenance Supervisor
25,682	Hwy Maintenance Crew Chief
25,577	Hwy Maintenance Supervisor
25,452	Geodetic Survey Technician
25,336	Hwy Maintenance Superintendent
25,268	Geodetic Survey Technician
25,222	Hwy Maintenance Worker/Senior
25,058	Hwy Maintenance Supervisor
25,050	Hwy Maintenance Supervisor
25,046	Hwy Construction Technician IV
24,942	Hwy Maintenance Supervisor
24,849	Hwy Maintenance Crew Chief
24,816	Hwy Maintenance Crew Chief
24,794	Hwy Bridge Inspector
24,769	Hwy Mechanic District Supervisor
24,677	Hwy Materials and Tests Technician III
24,641	Hwy Construction Technician IV
24,595	Geodetic Survey Technician
24,524	Hwy Maintenance Supervisor
24,373	Hwy Maintenance Worker/Senior
24,340	Hwy Maintenance Crew Chief
24,177	Hwy Maintenance Crew Chief
24,172	Hwy Maintenance Supervisor
24,162	Hwy Maintenance Supervisor
24,142	Hwy Construction Technician III
24,104	Geodetic Survey Technician
24,029	Hwy Construction Tech III

NEBRASKA DEPARTMENT OF TRANSPORTATION
MILES LOGGED BY EMPLOYEE

EXHIBIT A

MILES LOGGED	EMPLOYEE JOB TITLE
23,995	Hwy Maintenance Worker/Senior
23,952	Hwy Maintenance Supervisor
23,911	Hwy Maintenance Worker/Senior
23,908	Hwy Maintenance Worker/Senior
23,902	Hwy Traffic Data Collector
23,678	Automotive/Diesel Mechanic
23,628	Hwy Construction Technician IV
23,621	Hwy Construction Tech III
23,620	Hwy Maintenance Worker/Senior
23,612	Hwy Maintenance Superintendent
23,608	Hwy Construction Technician II
23,577	Hwy Maintenance Superintendent
23,570	Hwy Maintenance Supervisor
23,565	Hwy Maintenance Supervisor
23,557	Hwy Maintenance Worker/Senior
23,521	Hwy Maintenance Supervisor
23,518	Hwy Maintenance Crew Chief
23,503	Hwy Maintenance Superintendent
23,445	Hwy Maintenance Worker/Senior
23,394	Professional Engineer II (new)
23,368	Electronics Technician Senior
23,367	Hwy Maintenance Worker/Senior
23,326	IT Business Systems Analyst
23,325	Hwy Maintenance Worker/Senior
23,197	Hwy Construction Tech IV
23,054	Hwy Construction Technician III
23,028	Hwy Construction Technician II
22,990	Hwy Construction Technician III
22,986	Hwy Maintenance Superintendent
22,980	Hwy Project Manager
22,869	Automotive/Diesel Mechanic
22,843	Hwy Maintenance Supervisor
22,727	Hwy Project Manager
22,679	Hwy Construction Technician II
22,666	Hwy Maintenance Crew Chief
22,662	Hwy Maintenance Supervisor
22,657	Hwy Maintenance Worker/Senior
22,597	Electronics Technician/Sr
22,594	Hwy Maintenance Supervisor
22,470	Hwy Maintenance Worker/Senior
22,463	Hwy Maintenance Supervisor
22,382	Hwy Maintenance Worker/Senior
22,342	Electronics Technician Leader
22,290	Hwy Construction Technician II
22,241	Hwy Maintenance Worker/Senior
22,214	Hwy Construction Technician IV
22,202	Hwy Maintenance Supervisor
22,201	Hwy Maintenance Worker/Senior
22,190	Hwy Construction Technician II

MILES LOGGED	EMPLOYEE JOB TITLE
22,140	Hwy Traffic Data Collector II
22,056	Hwy Maintenance Crew Chief
22,055	Hwy Maintenance Supervisor
22,028	Hwy Maintenance Supervisor
22,014	Hwy Maintenance Crew Chief
22,001	Hwy Construction Technician III
21,986	Hwy Maintenance Worker/Senior
21,896	Hwy Maintenance Supervisor
21,808	Hwy Maintenance Worker/Senior
21,802	Hwy Maintenance Superintendent
21,800	Hwy Maintenance Crew Chief
21,746	Hwy Maintenance Worker/Senior
21,734	Hwy Construction Technician III
21,723	Hwy Maintenance Supervisor
21,698	Hwy Maintenance Worker/Senior
21,625	Hwy Maintenance Crew Chief
21,612	Hwy Maintenance Crew Chief
21,605	Hwy Bridge Inspector
21,598	Hwy Maintenance Crew Chief
21,566	Hwy Maintenance Superintendent
21,561	Hwy Traffic Data Collector II
21,542	Hwy Maintenance Supervisor
21,530	Hwy Maintenance Crew Chief
21,457	Hwy Maintenance Worker/Senior
21,368	Hwy Maintenance Crew Chief
21,365	Hwy Maintenance Worker/Senior
21,364	Automotive/Diesel Mechanic
21,342	Hwy Maintenance Supervisor
21,341	Hwy Maintenance Worker/Senior
21,328	Hwy Materials and Tests Technician III
21,261	Hwy Maintenance Supervisor
21,216	Hwy Maintenance Worker/Senior
21,214	Hwy Construction Technician III
21,184	Hwy Maintenance Superintendent
21,150	Electronics Technician Leader
21,118	Hwy Maintenance Worker/Senior
21,102	Hwy Maintenance Supervisor
21,036	Hwy Maintenance Worker/Senior
20,977	Hwy Maintenance Worker/Senior
20,904	Hwy Maintenance Worker/Senior
20,898	Hwy Maintenance Crew Chief
20,881	Hwy Maintenance Worker/Senior
20,870	Hwy Maintenance Worker/Senior
20,787	Hwy Construction Technician II
20,742	Hwy Maintenance Worker/Senior
20,562	Hwy Maintenance Supervisor
20,561	Hwy Maintenance Supervisor
20,541	Hwy Maintenance Worker/Senior
20,537	Electronics Technician Senior

NEBRASKA DEPARTMENT OF TRANSPORTATION
MILES LOGGED BY EMPLOYEE

EXHIBIT A

MILES LOGGED	EMPLOYEE JOB TITLE
20,531	Hwy Maintenance Worker/Senior
20,527	Hwy Maintenance Worker/Senior
20,442	Hwy Maintenance Crew Chief
20,436	Hwy Maintenance Worker/Senior
20,434	Hwy Project Manager
20,426	Hwy Construction Technician III
20,384	Hwy Construction Tech III
20,364	Hwy Maintenance Worker/Senior
20,344	Hwy Maintenance Supervisor
20,331	Hwy Project Manager
20,317	Hwy Maintenance Worker/Senior
20,264	Hwy Maintenance Worker/Senior
20,193	Hwy Maintenance Superintendent
20,188	Hwy Materials & Test Mgr
20,180	Hwy Maintenance Crew Chief
20,156	Hwy Maintenance Superintendent
20,132	Hwy Maintenance Worker/Senior
20,130	Hwy Maintenance Supervisor
20,083	Automotive/Diesel Mechanic
20,054	Hwy Maintenance Worker/Senior
20,050	Hwy Materials and Tests Technician III
20,043	Hwy Maintenance Supervisor
20,039	Hwy Maintenance Worker/Senior
20,021	Hwy Project Manager
20,010	Hwy Construction Technician II
20,010	Hwy Maintenance Worker/Senior
19,957	Hwy Maintenance Supervisor
19,908	Hwy Maintenance Worker/Senior
19,781	Hwy Construction Technician III
19,765	Hwy Maintenance Worker/Senior
19,744	Hwy Construction Technician II
19,713	Hwy District Operations & Maintenance Manager
19,658	Hwy Maintenance Supervisor
19,586	Hwy Maintenance Supervisor
19,586	Hwy Maintenance Supervisor
19,540	Hwy Construction Technician III
19,502	Hwy District Operations & Maintenance Manager
19,466	Hwy Maintenance Supervisor
19,460	Hwy Land Surveyor
19,443	Hwy Maintenance Worker/Senior
19,389	Hwy Traffic Data Collector II
19,356	Hwy Construction Technician II
19,337	Hwy Maintenance Worker/Senior
19,326	Hwy Maintenance Supervisor
19,315	Hwy Maintenance Worker/Senior
19,296	Hwy Maintenance Worker/Senior
19,287	Hwy Maintenance Supervisor

MILES LOGGED	EMPLOYEE JOB TITLE
19,254	Hwy Maintenance Crew Chief
19,236	Hwy Maintenance Worker/Senior
19,215	Hwy Maintenance Worker/Senior
19,187	Hwy Project Manager
19,179	Hwy Maintenance Superintendent
19,168	Hwy Maintenance Worker/Senior
19,091	Hwy Maintenance Worker/Senior
19,077	Electronics Technician/Sr
19,055	Hwy Construction Technician III
19,046	Hwy Maintenance Crew Chief
19,033	Hwy Construction Tech II
19,016	Hwy Construction Technician III
19,016	Hwy Maintenance Superintendent
18,984	Hwy Maintenance Crew Chief
18,983	Hwy Maintenance Worker/Senior
18,974	IT Business Systems Analyst
18,971	Hwy Maintenance Crew Chief
18,947	Electronics Technician Leader
18,926	Hwy Maintenance Worker/Senior
18,920	Hwy Construction Technician II
18,863	Hwy Maintenance Worker/Senior
18,862	Hwy Maintenance Worker/Senior
18,845	Hwy Maintenance Supervisor
18,829	Hwy Maintenance Worker/Senior
18,778	Hwy Project Manager
18,751	Hwy Maintenance Crew Chief
18,733	Hwy Maintenance Worker/Senior
18,728	Hwy Construction Technician III
18,699	Hwy Maintenance Worker/Senior
18,680	Hwy Maintenance Crew Chief
18,673	Hwy Maintenance Worker/Senior
18,664	Hwy Construction Technician II
18,627	Hwy Maintenance Worker/Senior
18,626	Hwy Maintenance Worker/Senior
18,614	Hwy Maintenance Worker/Senior
18,552	Hwy Maintenance Worker/Senior
18,551	Hwy Maintenance Supervisor
18,545	Hwy Construction Technician III
18,534	Hwy Maintenance Worker/Senior
18,514	Hwy Maintenance Worker/Senior
18,508	Hwy Maintenance Crew Chief
18,493	Hwy District Operations & Maintenance Manager
18,465	Hwy Construction Technician II
18,444	Hwy Maintenance Worker/Senior
18,440	Hwy Maintenance Crew Chief
18,437	Professional Engineer III (new)
18,412	Hwy Maintenance Superintendent
18,400	Hwy Maintenance Worker/Senior

NEBRASKA DEPARTMENT OF TRANSPORTATION
MILES LOGGED BY EMPLOYEE

EXHIBIT A

MILES LOGGED	EMPLOYEE JOB TITLE
18,324	Hwy Maintenance Worker/Senior
18,301	Hwy Maintenance Worker/Senior
18,250	Hwy Maintenance Crew Chief
18,247	Hwy Maintenance Supervisor
18,237	Hwy Construction Technician I
18,230	Hwy Construction Technician IV
18,224	Hwy Construction Tech III
18,200	Hwy Maintenance Crew Chief
18,196	Hwy Maintenance Crew Chief
18,124	Hwy Construction Tech III
18,082	Hwy Construction Technician IV
18,069	Electronics Technician Leader
18,068	Hwy Construction Technician IV
18,054	Hwy Project Manager
18,043	Hwy Maintenance Crew Chief
18,043	Hwy Construction Technician III
18,041	Hwy Maintenance Worker/Senior
18,027	Hwy Traffic Data Collector Senior
17,964	Hwy Maintenance Worker/Senior
17,924	Hwy Maintenance Worker/Senior
17,924	Hwy Maintenance Crew Chief
17,885	Hwy Maintenance Worker/Senior
17,862	Hwy Maintenance Worker/Senior
17,817	Hwy Construction Technician III
17,811	Hwy Maintenance Worker/Senior
17,809	Hwy Maintenance Crew Chief
17,770	Hwy Construction Technician III
17,761	Hwy Maintenance Supervisor
17,744	Hwy Maintenance Superintendent
17,730	Hwy Maintenance Worker/Senior
17,722	Hwy Project Manager
17,720	Hwy Construction Technician III
17,705	Hwy Maintenance Worker/Senior
17,691	Hwy Maintenance Worker/Senior
17,680	Hwy Construction Technician III
17,680	Hwy Construction Technician III
17,669	Hwy Maintenance Worker/Senior
17,637	Hwy Project Manager
17,634	Hwy Maintenance Worker/Senior
17,621	Hwy Maintenance Worker/Senior
17,607	Hwy Maintenance Crew Chief
17,585	Hwy Maintenance Supervisor
17,544	Hwy Maintenance Crew Chief
17,512	Hwy Maintenance Supervisor
17,489	Hwy Maintenance Supervisor
17,439	Hwy Maintenance Worker/Senior
17,436	Hwy Maintenance Worker/Senior
17,389	Hwy Construction Technician IV
17,386	Hwy Maintenance Worker/Senior

MILES LOGGED	EMPLOYEE JOB TITLE
17,386	Hwy Maintenance Worker/Senior
17,367	Hwy Construction Technician II
17,315	Hwy Maintenance Worker/Senior
17,314	Hwy Maintenance Supervisor
17,313	Hwy Maintenance Superintendent
17,312	Hwy Maintenance Worker/Senior
17,300	Hwy Maintenance Worker/Senior
17,294	Hwy Maintenance Worker/Senior
17,282	Hwy Maintenance Crew Chief
17,279	Hwy Maintenance Crew Chief
17,263	Hwy Maintenance Worker/Senior
17,217	Hwy Maintenance Worker/Senior
17,175	Hwy Maintenance Worker/Senior
17,175	Hwy Construction Technician III
17,168	Hwy Maintenance Worker/Senior
17,128	Hwy Maintenance Supervisor
17,124	Hwy Construction Technician II
17,124	Hwy Construction Technician III
17,105	Hwy Project Manager
17,105	Hwy Maintenance Worker/Senior
17,057	Hwy Maintenance Crew Chief
17,012	Hwy Construction Technician III
17,010	Hwy Maintenance Worker/Senior
16,993	Hwy Maintenance Crew Chief
16,989	Hwy Maintenance Worker/Senior
16,987	Hwy Maintenance Crew Chief
16,984	Hwy Maintenance Worker/Senior
16,954	Hwy Maintenance Crew Chief
16,932	Hwy Maintenance Crew Chief
16,923	Hwy Maintenance Supervisor
16,900	Hwy Maintenance Crew Chief
16,892	Hwy Maintenance Worker/Senior
16,865	Hwy Construction Technician II
16,858	Hwy Maintenance Worker/Senior
16,823	Hwy Maintenance Supervisor
16,759	Hwy Construction Technician IV
16,726	Hwy Maintenance Worker/Senior
16,719	Hwy Maintenance Worker/Senior
16,664	Hwy Maintenance Worker/Senior
16,648	Hwy Maintenance Worker/Senior
16,644	Hwy Geodetic Crew Supervisor
16,633	Hwy Maintenance Crew Chief
16,629	Hwy Construction Technician III
16,615	Hwy Maintenance Worker/Senior
16,598	Hwy Maintenance Crew Chief
16,583	Hwy Maintenance Worker/Senior
16,568	Hwy Maintenance Worker/Senior
16,510	Hwy Maintenance Worker/Senior
16,489	Hwy Maintenance Worker/Senior

NEBRASKA DEPARTMENT OF TRANSPORTATION
MILES LOGGED BY EMPLOYEE

EXHIBIT A

MILES LOGGED	EMPLOYEE JOB TITLE
16,481	Hwy Maintenance Supervisor
16,478	Hwy Maintenance Superintendent
16,453	Hwy Maintenance Worker/Senior
16,452	Hwy Maintenance Worker/Senior
16,400	Hwy Maintenance Worker/Senior
16,400	Hwy Maintenance Worker/Senior
16,384	Hwy Maintenance Worker/Senior
16,363	Hwy Maintenance Worker/Senior
16,294	Hwy Maintenance Worker/Senior
16,278	Hwy Maintenance Worker/Senior
16,245	Hwy Maintenance Crew Chief
16,201	Hwy Construction Technician IV
16,165	Hwy District Operations & Maintenance Manager
16,141	Hwy Maintenance Crew Chief
16,072	Hwy Maintenance Worker/Senior
16,072	Hwy Construction Technician III
16,059	Hwy Maintenance Crew Chief
16,013	Hwy Maintenance Supervisor
16,007	Hwy Mechanic District Supervisor
16,005	Hwy Maintenance Worker/Senior
16,000	Hwy Maintenance Worker/Senior
15,971	Hwy Construction Technician II
15,964	Professional Engineer III (new)
15,955	Hwy Maintenance Crew Chief
15,936	Environmental Specialist III (new)
15,931	Hwy Maintenance Worker/Senior
15,906	Hwy Maintenance Supervisor
15,847	Hwy Construction Technician III
15,825	Hwy Construction Technician II
15,808	Hwy Maintenance Supervisor
15,797	Hwy Maintenance Worker/Senior
15,797	Hwy Construction Technician II
15,794	Hwy Maintenance Worker/Senior
15,791	Hwy Maintenance Worker/Senior
15,779	Hwy Construction Technician III
15,772	Hwy Maintenance Worker/Senior
15,743	Hwy Construction Technician II
15,690	Hwy Maintenance Crew Chief
15,689	Hwy Construction Technician II
15,687	Hwy Maintenance Supervisor
15,678	HR Specialist Senior / HR Business Partner I

MILES LOGGED	EMPLOYEE JOB TITLE
15,665	Hwy Quality Assurance Manager
15,647	Hwy Maintenance Worker/Senior
15,643	Hwy Maintenance Supervisor
15,609	Hwy Project Manager
15,580	Hwy Maintenance Worker/Senior
15,575	Hwy Maintenance Worker/Senior
15,507	Hwy Maintenance Worker/Senior
15,482	Hwy Maintenance Worker/Senior
15,442	Hwy Maintenance Crew Chief
15,441	Hwy Construction Technician III
15,436	Hwy Maintenance Worker/Senior
15,416	IT Infrastructure Support Analyst/Senior
15,412	Professional Engineer III (new)
15,382	Hwy Maintenance Supervisor
15,372	Hwy Construction Technician II
15,370	Hwy Maintenance Crew Chief
15,368	Hwy Construction Technician II
15,362	Hwy Maintenance Worker/Senior
15,358	Hwy Construction Technician IV
15,344	Hwy Maintenance Crew Chief
15,318	Hwy Construction Technician II
15,271	Hwy Maintenance Supervisor
15,249	Hwy Maintenance Worker/Senior
15,248	Hwy Maintenance Crew Chief
15,235	Hwy Maintenance Supervisor
15,212	Hwy Maintenance Worker/Senior
15,206	Hwy Maintenance Crew Chief
15,205	Hwy Maintenance Worker/Senior
15,199	Hwy Construction Technician IV
15,186	Hwy Maintenance Crew Chief
15,168	Hwy Maintenance Worker/Senior
15,154	Hwy Maintenance Worker/Senior
15,072	Hwy Quality Assurance Manager
15,068	Hwy Maintenance Supervisor
15,066	Hwy Project Manager
15,027	Hwy Maintenance Worker/Senior
15,019	Hwy Maintenance Worker/Senior
9,017,058	Total Miles Under 15,000 per employee*
19,292,011	TOTAL MILES

*Amount consists of mileage for 1,471 employees where each employee logged less than 15,000 miles for the period.

Source: APA created using Employee Listing from EnterpriseOne and travel logs provided by the Department on 3/4/2024.

NEBRASKA DEPARTMENT OF TRANSPORTATION
OVERTIME HOURS AND COST BY EMPLOYEE

EXHIBIT B

OVERTIME HOURS	OVERTIME GROSS PAY	APA CALCULATED EMPLOYER TAXES AND RETIREMENT	TOTAL OVERTIME COSTS	EMPLOYEE JOB TITLE
939.50	\$ 47,170	\$ 7,141	\$ 54,311	Hwy Project Manager
890.25	42,848	6,486	49,334	Hwy Construction Technician IV
834.00	42,274	6,399	48,673	Hwy Construction Technician III
627.00	39,095	5,918	45,013	Hwy Project Manager
694.00	36,771	5,566	42,337	Hwy Project Manager
766.25	36,007	5,451	41,458	Hwy Construction Technician III
937.25	34,574	5,234	39,808	Hwy Construction Technician III
730.00	34,335	5,198	39,533	Hwy Construction Technician IV
576.75	34,238	5,183	39,421	Hwy Construction Technician IV
699.50	33,117	5,013	38,130	Hwy Project Manager
773.25	32,514	4,922	37,436	Hwy Construction Technician II
857.00	32,047	4,851	36,898	Hwy Construction Technician III
627.00	30,930	4,682	35,612	Hwy Construction Technician IV
713.00	28,976	4,386	33,362	Hwy Construction Technician III
714.25	28,313	4,286	32,599	Hwy Construction Technician III
711.75	27,791	4,207	31,998	Hwy Construction Technician III
705.75	27,376	4,144	31,520	Hwy Construction Technician IV
446.00	26,153	3,959	30,112	Hwy Project Manager
690.25	25,849	3,913	29,762	Hwy Construction Technician III
652.50	25,700	3,890	29,590	Hwy Construction Technician III
502.50	24,970	3,780	28,750	Electronics Section Supervisor
674.50	24,044	3,640	27,684	Hwy Construction Technician III
552.50	23,385	3,540	26,925	Hwy Construction Technician III
451.00	22,637	3,427	26,064	Hwy Designer III
583.75	22,406	3,392	25,798	Hwy Construction Technician III
559.00	20,978	3,176	24,154	Hwy Construction Technician III
502.75	20,618	3,121	23,739	Hwy Construction Technician III
484.50	20,455	3,097	23,552	Hwy Maintenance Crew Chief
510.00	20,431	3,093	23,524	Hwy Maintenance Supervisor
279.50	20,273	3,069	23,342	Hwy Project Manager
384.00	20,171	3,053	23,224	Hwy Project Manager
505.50	19,994	3,027	23,021	Hwy Construction Technician II
391.25	19,889	3,011	22,900	Hwy Project Manager
719.00	19,528	2,956	22,484	Hwy Construction Technician III
510.25	19,437	2,942	22,379	Hwy Construction Technician III
476.25	19,071	2,887	21,958	Hwy Construction Technician III
544.50	18,827	2,850	21,677	Hwy Construction Technician II
492.50	18,755	2,839	21,594	Engineer (new)
290.50	18,380	2,782	21,162	Hwy Project Manager
397.50	17,961	2,719	20,680	Hwy Construction Technician III
355.00	17,811	2,696	20,507	Hwy Project Manager
312.00	17,798	2,694	20,492	Hwy Project Manager
595.50	17,676	2,676	20,352	Hwy Construction Technician III
464.00	17,564	2,659	20,223	Hwy Maintenance Supervisor

**NEBRASKA DEPARTMENT OF TRANSPORTATION
OVERTIME HOURS AND COST BY EMPLOYEE**

EXHIBIT B

OVERTIME HOURS	OVERTIME GROSS PAY	APA CALCULATED EMPLOYER TAXES AND RETIREMENT	TOTAL OVERTIME COSTS	EMPLOYEE JOB TITLE
353.00	17,515	2,652	20,167	Hwy Designer III
501.25	17,501	2,649	20,150	Hwy Construction Technician II
440.75	17,394	2,633	20,027	Hwy Construction Technician III
344.25	17,224	2,607	19,831	Hwy Maintenance Superintendent
422.50	16,987	2,572	19,559	Hwy Maintenance Supervisor
491.25	16,976	2,570	19,546	Hwy Maintenance Supervisor
301.00	16,749	2,535	19,284	Hwy Maintenance Superintendent
423.25	16,720	2,531	19,251	Hwy Maintenance Supervisor
418.75	16,698	2,528	19,226	Hwy Construction Technician III
396.75	16,687	2,526	19,213	Hwy Mechanic District Supervisor
550.75	16,651	2,521	19,172	Hwy Maintenance Supervisor
408.75	16,500	2,498	18,998	Hwy Construction Technician III
541.50	16,354	2,476	18,830	Hwy Construction Technician II
508.75	16,260	2,461	18,721	Hwy Construction Technician II
667.75	16,190	2,451	18,641	Hwy Construction Technician II
517.50	16,179	2,449	18,628	Hwy Construction Technician II
506.75	16,012	2,424	18,436	Hwy Construction Technician IV
508.25	15,826	2,396	18,222	Hwy Construction Technician III
395.00	15,724	2,380	18,104	Hwy Maintenance Superintendent
582.75	15,675	2,373	18,048	Hwy Construction Technician I
443.75	15,404	2,332	17,736	Hwy Maintenance Supervisor
404.25	15,389	2,330	17,719	Hwy Construction Technician III
598.50	15,357	2,325	17,682	Hwy Construction Technician II
392.50	15,205	2,302	17,507	Hwy Construction Technician III
381.50	15,203	2,301	17,504	Hwy Project Manager
413.50	15,157	2,294	17,451	Hwy Construction Technician III
296.75	14,912	2,257	17,169	Hwy Construction Technician IV
330.50	14,906	2,257	17,163	Hwy Construction Technician III
437.75	14,833	2,245	17,078	Hwy Maintenance Superintendent
384.50	14,464	2,190	16,654	Hwy Construction Technician IV
360.00	14,380	2,177	16,557	Hwy Maintenance Supervisor
334.25	14,291	2,163	16,454	Hwy Construction Technician III
371.75	14,210	2,151	16,361	Hwy Construction Technician III
467.50	14,084	2,132	16,216	Hwy Construction Technician II
471.25	14,066	2,129	16,195	Hwy Maintenance Worker/Senior
488.00	14,029	2,124	16,153	Hwy Construction Technician III
356.50	13,960	2,113	16,073	Hwy Construction Technician III
325.00	13,620	2,062	15,682	Hwy Construction Technician III
308.50	13,586	2,057	15,643	Maintenance Specialist I (new)
441.00	13,570	2,054	15,624	Hwy Maintenance Supervisor
469.75	13,502	2,044	15,546	Hwy Maintenance Crew Chief
499.50	13,313	2,015	15,328	Hwy Construction Technician II
445.50	13,125	1,987	15,112	Hwy Construction Technician II
414.00	13,103	1,983	15,086	Hwy Construction Technician III

NEBRASKA DEPARTMENT OF TRANSPORTATION
OVERTIME HOURS AND COST BY EMPLOYEE

EXHIBIT B

OVERTIME HOURS	OVERTIME GROSS PAY	APA CALCULATED EMPLOYER TAXES AND RETIREMENT	TOTAL OVERTIME COSTS	EMPLOYEE JOB TITLE
284.00	12,831	1,942	14,773	Hwy Construction Technician IV
485.00	12,796	1,937	14,733	Hwy Maintenance Supervisor
288.00	12,716	1,925	14,641	Hwy Maintenance Supervisor
318.50	12,682	1,920	14,602	Hwy Maintenance Supervisor
519.25	12,642	1,914	14,556	Hwy Maintenance Supervisor
424.75	12,518	1,895	14,413	Hwy Construction Technician IV
367.00	12,444	1,884	14,328	Hwy Maintenance Supervisor
203.50	12,366	1,872	14,238	Hwy Project Manager
335.00	12,176	1,843	14,019	Hwy Maintenance Superintendent
270.00	12,160	1,841	14,001	Hwy District Right of Way Permits Officer
345.00	12,152	1,840	13,992	Hwy Maintenance Crew Chief
386.50	12,140	1,838	13,978	Hwy Maintenance Supervisor
398.75	12,136	1,837	13,973	Hwy Construction Technician II
290.75	12,136	1,837	13,973	Electronics Section Supervisor
256.75	12,109	1,833	13,942	Professional Engineer III (new)
228.50	12,091	1,830	13,921	Hwy Mechanic District Supervisor
304.25	12,033	1,822	13,855	Hwy Construction Technician III
459.00	11,937	1,807	13,744	Hwy Construction Technician III
226.00	11,764	1,781	13,545	Hwy Construction Technician III
347.00	11,615	1,758	13,373	Hwy Maintenance Crew Chief
336.75	11,508	1,742	13,250	Hwy Construction Technician III
255.25	11,433	1,731	13,164	Environmental Specialist III (new)
310.75	11,384	1,723	13,107	Hwy Maintenance Supervisor
314.25	11,302	1,711	13,013	Hwy Construction Technician III
292.75	11,245	1,702	12,947	Hwy Project Manager
433.00	11,221	1,699	12,920	Hwy Construction Technician III
278.25	11,133	1,685	12,818	Hwy Construction Technician III
239.25	11,106	1,681	12,787	Hwy Quality Assurance Manager
260.00	11,090	1,679	12,769	Hwy Construction Technician III
266.25	11,071	1,676	12,747	Hwy Maintenance Supervisor
402.00	10,986	1,663	12,649	Automotive/Diesel Mechanic
321.75	10,899	1,650	12,549	Hwy Construction Technician III
346.00	10,848	1,642	12,490	Hwy Construction Technician II
213.50	10,812	1,637	12,449	Statistical Analyst III
200.25	10,693	1,619	12,312	Hwy Project Manager
372.50	10,619	1,608	12,227	Hwy Construction Technician III
315.50	10,606	1,605	12,211	Hwy Construction Technician III
334.50	10,552	1,597	12,149	Hwy Maintenance Crew Chief
252.50	10,515	1,592	12,107	Hwy Maintenance Superintendent
210.00	10,493	1,589	12,082	Hwy Maintenance Superintendent
298.50	10,493	1,588	12,081	Hwy Designer III
266.25	10,456	1,583	12,039	Hwy Construction Technician IV
345.50	10,434	1,579	12,013	Hwy Construction Technician III
246.00	10,396	1,574	11,970	Engineer (new)

NEBRASKA DEPARTMENT OF TRANSPORTATION
OVERTIME HOURS AND COST BY EMPLOYEE

EXHIBIT B

OVERTIME HOURS	OVERTIME GROSS PAY	APA CALCULATED EMPLOYER TAXES AND RETIREMENT	TOTAL OVERTIME COSTS	EMPLOYEE JOB TITLE
203.25	10,368	1,569	11,937	Hwy Construction Technician III
272.50	10,331	1,564	11,895	Hwy Construction Technician III
263.75	10,315	1,562	11,877	Hwy Maintenance Supervisor
173.25	10,286	1,557	11,843	Hwy Project Manager
347.00	10,247	1,551	11,798	Hwy Maintenance Supervisor
205.25	10,121	1,532	11,653	Hwy Maintenance Superintendent
196.25	10,037	1,519	11,556	Hwy Project Manager
271.75	10,001	1,514	11,515	Hwy Maintenance Supervisor
483.00	9,990	1,512	11,502	Hwy Construction Technician II
194.75	9,860	1,493	11,353	Hwy Project Manager
253.50	9,838	1,489	11,327	Hwy Maintenance Supervisor
235.75	9,813	1,485	11,298	Hwy Construction Technician IV
407.50	9,788	1,482	11,270	Hwy Construction Technician II
329.00	9,777	1,480	11,257	Hwy Construction Technician III
284.00	9,750	1,476	11,226	Hwy Construction Technician III
253.25	9,712	1,470	11,182	Hwy Construction Technician III
363.00	9,704	1,469	11,173	Hwy Construction Technician II
376.25	9,692	1,467	11,159	Hwy Maintenance Supervisor
299.00	9,584	1,451	11,035	Hwy Maintenance Crew Chief
313.00	9,565	1,448	11,013	Hwy Maintenance Worker/Senior
329.75	9,541	1,444	10,985	Hwy Maintenance Worker/Senior
191.50	9,514	1,440	10,954	Hwy Project Manager
415.00	9,501	1,438	10,939	Hwy Construction Technician II
333.75	9,483	1,436	10,919	Hwy Construction Technician IV
269.25	9,364	1,418	10,782	Electronics Technician Senior
289.00	9,351	1,416	10,767	Hwy Construction Technician III
309.75	9,331	1,412	10,743	Hwy Maintenance Worker/Senior
318.50	9,320	1,411	10,731	Hwy Maintenance Supervisor
249.00	9,319	1,411	10,730	Hwy Project Manager
220.75	9,212	1,394	10,606	Hwy Maintenance Crew Chief
228.75	9,208	1,394	10,602	Hwy Maintenance Supervisor
238.25	9,183	1,390	10,573	Hwy Construction Technician III
222.25	9,038	1,368	10,406	Hwy Construction Technician IV
294.00	8,998	1,362	10,360	Hwy Maintenance Worker/Senior
225.25	8,995	1,362	10,357	Hwy Maintenance Worker/Senior
265.25	8,990	1,361	10,351	Hwy Maintenance Crew Chief
395.50	8,927	1,351	10,278	Hwy Construction Technician III
330.25	8,908	1,349	10,257	Hwy Construction Technician II
227.25	8,902	1,348	10,250	Hwy Maintenance Supervisor
231.25	8,870	1,343	10,213	Hwy Maintenance Supervisor
246.25	8,845	1,339	10,184	Hwy Maintenance Supervisor
385.00	8,822	1,335	10,157	Hwy Maintenance Supervisor
322.75	8,821	1,335	10,156	Hwy Maintenance Crew Chief
305.75	8,661	1,311	9,972	Hwy Construction Technician II

**NEBRASKA DEPARTMENT OF TRANSPORTATION
OVERTIME HOURS AND COST BY EMPLOYEE**

EXHIBIT B

OVERTIME HOURS	OVERTIME GROSS PAY	APA CALCULATED EMPLOYER TAXES AND RETIREMENT	TOTAL OVERTIME COSTS	EMPLOYEE JOB TITLE
314.00	8,617	1,304	9,921	Hwy Construction Technician III
224.75	8,596	1,301	9,897	Hwy Construction Technician III
250.00	8,593	1,301	9,894	Hwy Materials and Tests Technician III
335.50	8,525	1,291	9,816	Hwy Maintenance Worker/Senior
289.50	8,511	1,288	9,799	Hwy Maintenance Supervisor
241.75	8,479	1,284	9,763	Hwy Maintenance Superintendent
223.25	8,475	1,283	9,758	Hwy Construction Technician III
287.50	8,461	1,281	9,742	Hwy Maintenance Worker/Senior
156.00	8,451	1,279	9,730	Hwy Maintenance Superintendent
247.25	8,401	1,272	9,673	Geodetic Survey Technician
364.25	8,368	1,267	9,635	Hwy Maintenance Supervisor
142.00	8,331	1,261	9,592	Engineer (new)
216.25	8,256	1,250	9,506	Hwy Construction Technician III
139.00	8,219	1,244	9,463	Hwy Project Manager
210.75	8,211	1,243	9,454	Hwy Construction Technician III
242.25	8,198	1,241	9,439	Hwy Maintenance Crew Chief
201.25	8,170	1,237	9,407	Hwy Project Manager
205.50	8,158	1,235	9,393	Hwy Construction Technician III
236.50	8,120	1,229	9,349	Hwy Construction Technician III
277.25	8,022	1,214	9,236	Hwy Maintenance Worker/Senior
260.00	8,003	1,212	9,215	Hwy Maintenance Crew Chief
332.00	8,000	1,211	9,211	Hwy Maintenance Worker/Senior
339.25	7,983	1,208	9,191	Hwy Construction Technician II
166.00	7,953	1,204	9,157	Hwy Maintenance Superintendent
209.00	7,916	1,198	9,114	Hwy Maintenance Crew Chief
197.75	7,897	1,195	9,092	Hwy Maintenance Crew Chief
301.50	7,842	1,187	9,029	Hwy Maintenance Supervisor
190.50	7,841	1,187	9,028	Hwy Construction Technician III
193.25	7,806	1,182	8,988	Statistical Analyst III
247.50	7,744	1,172	8,916	Hwy Maintenance Worker/Senior
207.25	7,709	1,167	8,876	Hwy Maintenance Crew Chief
199.75	7,707	1,167	8,874	Hwy Maintenance Supervisor
270.50	7,686	1,163	8,849	Engineer (new)
181.00	7,644	1,157	8,801	Hwy Maintenance Superintendent
229.83	7,639	1,156	8,795	Automotive/Diesel Mechanic
268.00	7,623	1,154	8,777	Hwy Construction Technician II
198.50	7,539	1,141	8,680	Hwy Maintenance Worker/Senior
268.50	7,533	1,140	8,673	Hwy Maintenance Worker/Senior
329.50	7,524	1,139	8,663	Hwy Maintenance Supervisor
194.75	7,507	1,136	8,643	Hwy Maintenance Supervisor
195.75	7,485	1,133	8,618	Hwy Maintenance Supervisor
174.75	7,480	1,132	8,612	Hwy Maintenance Supervisor
199.75	7,415	1,123	8,538	Hwy Construction Technician III
171.50	7,394	1,119	8,513	Hwy Construction Technician IV

NEBRASKA DEPARTMENT OF TRANSPORTATION
OVERTIME HOURS AND COST BY EMPLOYEE

EXHIBIT B

OVERTIME HOURS	OVERTIME GROSS PAY	APA CALCULATED EMPLOYER TAXES AND RETIREMENT	TOTAL OVERTIME COSTS	EMPLOYEE JOB TITLE
332.50	7,390	1,119	8,509	Automotive/Diesel Mechanic
250.00	7,357	1,114	8,471	Hwy Maintenance Worker/Senior
289.75	7,347	1,112	8,459	Hwy Construction Technician II
193.00	7,319	1,108	8,427	Hwy Construction Technician III
215.25	7,310	1,107	8,417	Hwy Maintenance Crew Chief
264.00	7,298	1,105	8,403	Hwy Maintenance Worker/Senior
293.50	7,269	1,100	8,369	Hwy Construction Technician II
197.75	7,265	1,100	8,365	Hwy Construction Technician II
283.50	7,222	1,093	8,315	Hwy Construction Technician III
189.25	7,221	1,093	8,314	Hwy Maintenance Supervisor
140.50	7,211	1,092	8,303	Hwy Project Manager
264.00	7,207	1,091	8,298	Hwy Maintenance Crew Chief
294.25	7,197	1,090	8,287	Hwy Maintenance Worker/Senior
211.75	7,140	1,081	8,221	Hwy Maintenance Crew Chief
253.75	7,109	1,076	8,185	Hwy Maintenance Supervisor
128.25	7,094	1,074	8,168	Hwy Project Manager
223.75	7,051	1,067	8,118	Automotive/Diesel Mechanic
247.50	6,986	1,058	8,044	Hwy Maintenance Worker/Senior
122.50	6,972	1,055	8,027	Hwy Project Manager
139.50	6,889	1,043	7,932	Hwy Maintenance Superintendent
287.25	6,845	1,036	7,881	Automotive/Diesel Mechanic
164.50	6,810	1,031	7,841	Maintenance Specialist II (new)
230.75	6,782	1,027	7,809	Hwy Construction Technician II
238.00	6,775	1,026	7,801	Electronics Technician
204.50	6,770	1,025	7,795	Geodetic Survey Technician
212.00	6,769	1,025	7,794	Hwy Construction Technician II
188.50	6,739	1,020	7,759	Automotive/Diesel Mechanic
245.00	6,723	1,018	7,741	Hwy Maintenance Worker/Senior
196.25	6,710	1,016	7,726	Hwy Materials and Tests Technician III
171.50	6,619	1,002	7,621	Hwy Maintenance Worker/Senior
188.75	6,615	1,001	7,616	Hwy Maintenance Crew Chief
221.00	6,579	996	7,575	Hwy Maintenance Worker/Senior
164.50	6,553	992	7,545	Hwy Construction Technician III
193.00	6,540	990	7,530	Hwy Maintenance Supervisor
188.25	6,540	990	7,530	Hwy Maintenance Crew Chief
257.50	6,507	985	7,492	Hwy Maintenance Worker/Senior
253.50	6,493	983	7,476	Hwy Maintenance Worker/Senior
201.75	6,459	978	7,437	Hwy Construction Technician II
195.50	6,449	976	7,425	Automotive/Diesel Mechanic
282.00	6,444	976	7,420	Hwy Maintenance Worker/Senior
125.00	6,416	971	7,387	Environmental Specialist III (new)
276.75	6,384	966	7,350	Hwy Maintenance Crew Chief
229.50	6,384	966	7,350	Hwy Construction Technician III
236.75	6,379	966	7,345	Hwy Maintenance Worker/Senior

**NEBRASKA DEPARTMENT OF TRANSPORTATION
OVERTIME HOURS AND COST BY EMPLOYEE**

EXHIBIT B

OVERTIME HOURS	OVERTIME GROSS PAY	APA CALCULATED EMPLOYER TAXES AND RETIREMENT	TOTAL OVERTIME COSTS	EMPLOYEE JOB TITLE
214.75	6,379	966	7,345	Hwy Maintenance Worker/Senior
129.75	6,347	961	7,308	Hwy Construction Technician III
179.75	6,311	955	7,266	Hwy Maintenance Supervisor
211.50	6,309	955	7,264	Hwy Maintenance Crew Chief
225.00	6,262	948	7,210	Hwy Traffic Operations Center Operator
115.75	6,261	948	7,209	Hwy Project Manager
157.25	6,242	945	7,187	Hwy Maintenance Supervisor
262.00	6,208	940	7,148	Hwy Construction Technician III
209.25	6,190	937	7,127	Hwy Maintenance Worker/Senior
315.25	6,190	937	7,127	Hwy Maintenance Supervisor
117.25	6,166	933	7,099	Hwy Maintenance Superintendent
242.50	6,137	929	7,066	Hwy Maintenance Worker/Senior
216.50	6,133	929	7,062	Hwy Maintenance Worker/Senior
201.00	6,102	924	7,026	Hwy Maintenance Crew Chief
245.25	6,088	922	7,010	Hwy Maintenance Worker/Senior
210.50	6,075	920	6,995	Hwy Maintenance Worker/Senior
271.00	6,073	919	6,992	Hwy Construction Technician II
208.25	6,069	919	6,988	Hwy Maintenance Worker/Senior
231.50	6,067	918	6,985	Hwy Construction Technician III
325.25	6,056	917	6,973	Hwy Maintenance Superintendent
234.25	6,038	914	6,952	Automotive/Diesel Mechanic
145.00	6,030	913	6,943	Hwy Project Manager
202.75	5,987	906	6,893	Hwy Maintenance Supervisor
222.00	5,935	898	6,833	Hwy Maintenance Crew Chief
298.25	5,931	898	6,829	Hwy Maintenance Supervisor
208.50	5,873	889	6,762	Hwy Maintenance Worker/Senior
106.50	5,865	888	6,753	Hwy Maintenance Superintendent
145.75	5,805	879	6,684	Hwy Maintenance Supervisor
312.00	5,747	870	6,617	Hwy Maintenance Worker/Senior
244.75	5,745	870	6,615	Hwy Construction Technician II
226.50	5,744	870	6,614	Electronics Technician Senior
305.50	5,736	868	6,604	Automotive/Diesel Mechanic
274.00	5,728	867	6,595	Hwy Maintenance Crew Chief
142.75	5,697	862	6,559	Hwy Maintenance Supervisor
124.25	5,693	862	6,555	Hwy Maintenance Superintendent
135.50	5,683	860	6,543	Hwy Maintenance Superintendent
274.50	5,678	860	6,538	Hwy Maintenance Worker/Senior
210.25	5,669	858	6,527	Automotive/Diesel Mechanic
228.00	5,664	857	6,521	Hwy Construction Technician II
188.75	5,633	853	6,486	Hwy Construction Technician II
178.50	5,631	852	6,483	Hwy Maintenance Crew Chief
192.75	5,625	852	6,477	Hwy Maintenance Worker/Senior
171.25	5,623	852	6,475	Hwy Maintenance Crew Chief
181.25	5,587	846	6,433	Automotive/Diesel Mechanic

NEBRASKA DEPARTMENT OF TRANSPORTATION
OVERTIME HOURS AND COST BY EMPLOYEE

EXHIBIT B

OVERTIME HOURS	OVERTIME GROSS PAY	APA CALCULATED EMPLOYER TAXES AND RETIREMENT	TOTAL OVERTIME COSTS	EMPLOYEE JOB TITLE
101.50	5,579	844	6,423	Hwy Project Manager
217.50	5,568	843	6,411	Hwy Maintenance Supervisor
250.75	5,519	835	6,354	Hwy Maintenance Worker/Senior
104.75	5,489	831	6,320	Hwy Project Manager
133.50	5,486	830	6,316	Hwy Maintenance Supervisor
183.00	5,483	830	6,313	Hwy Maintenance Worker/Senior
174.00	5,474	829	6,303	Automotive/Diesel Mechanic
134.25	5,467	828	6,295	Hwy Maintenance Crew Chief
183.75	5,463	827	6,290	Hwy Maintenance Worker/Senior
170.50	5,445	824	6,269	Hwy Maintenance Crew Chief
220.25	5,442	824	6,266	Automotive/Diesel Mechanic
140.22	5,419	820	6,239	Hwy Maintenance Crew Chief
178.75	5,396	817	6,213	Hwy Maintenance Superintendent
218.50	5,396	817	6,213	Hwy Maintenance Worker/Senior
128.75	5,385	815	6,200	Hwy Maintenance Crew Chief
98.00	5,357	811	6,168	Hwy Project Manager
131.50	5,343	809	6,152	Hwy Maintenance Crew Chief
139.75	5,330	807	6,137	Hwy Maintenance Supervisor
183.00	5,297	802	6,099	Hwy Construction Technician II
170.25	5,289	801	6,090	Hwy Maintenance Worker/Senior
153.75	5,264	797	6,061	Hwy Geodetic Crew Supervisor
133.00	5,260	796	6,056	Hwy Maintenance Supervisor
150.50	5,250	795	6,045	Hwy Maintenance Crew Chief
296.75	5,241	793	6,034	Hwy Maintenance Worker/Senior
184.25	5,226	791	6,017	Geodetic Survey Technician
133.75	5,218	790	6,008	Hwy Maintenance Supervisor
205.50	5,208	788	5,996	Hwy Maintenance Supervisor
258.75	5,187	785	5,972	Hwy Construction Technician IV
184.25	5,186	785	5,971	Hwy Maintenance Worker/Senior
161.75	5,164	782	5,946	Geodetic Survey Technician
166.25	5,144	779	5,923	Hwy Maintenance Worker/Senior
299.25	5,139	778	5,917	Hwy Maintenance Worker/Senior
97.75	5,136	777	5,913	Hwy Construction Technician IV
140.75	5,133	777	5,910	Hwy Maintenance Worker/Senior
164.50	5,125	776	5,901	Hwy Construction Technician II
167.75	5,123	776	5,899	Hwy Maintenance Worker/Senior
149.25	5,069	767	5,836	Engineer (new)
213.75	5,047	764	5,811	Hwy Construction Technician III
149.25	5,034	762	5,796	Automotive/Diesel Mechanic
182.75	5,029	761	5,790	Hwy Maintenance Worker/Senior
225.00	5,014	759	5,773	Hwy Construction Technician II
170.75	5,014	759	5,773	Hwy Maintenance Crew Chief
245.00	5,007	758	5,765	Hwy Maintenance Worker/Senior
134.75	5,003	757	5,760	Hwy Maintenance Crew Chief

NEBRASKA DEPARTMENT OF TRANSPORTATION
OVERTIME HOURS AND COST BY EMPLOYEE

EXHIBIT B

OVERTIME HOURS	OVERTIME GROSS PAY	APA CALCULATED EMPLOYER TAXES AND RETIREMENT	TOTAL OVERTIME COSTS	EMPLOYEE JOB TITLE
95,698.37	1,811,017	274,164	2,085,262	Total Overtime Under \$5,000 per employee*
204,246.67	5,708,297	864,134	6,572,512	TOTAL OVERTIME COSTS

*Amount consists of overtime for 1,318 employees where each employee earned less than \$5,000 of overtime for the period.

Source: APA created using employee data recorded in EnterpriseOne.

NEBRASKA DEPARTMENT OF TRANSPORTATION
ASSETS BY SYSTEM DESCRIPTION

EXHIBIT C

NUMBER OF ASSETS	ASSET DESCRIPTION
3,654	MISCELLANEOUS HEAVY EQUIP
1,314	MISCELLANEOUS MACHINES & EQUIP
1,202	LIGHT TRUCKS
970	HEAVY TRUCKS
874	ENGINEERING & SURVEYING EQUIP
718	STORAGE TANKS
508	CONSTRUCTION EQUIPMENT
461	TRAILERS
284	MOWERS
280	LABORATORY EQUIPMENT
234	GENERATORS & COMPRESSORS
231	MISC. SHOP TOOLS (NON MOTORIZ)
182	ELECTRIC POWER EQUIP
177	MISCELLANEOUS LIFTING EQUIP
151	METALWORKING EQUIPMENT & TLS
141	TECHNICAL FIELD/WILD LIFE EQUIP
119	TRACTORS
53	ECOLOGY/METEOROLOGICAL EQUIP
53	FARM IMPLEMENTS
50	AUTOMOBILE (PASSENGER TYPE)
47	MOTORIZED LAWN & GARDEN EQUIP
32	AUTOMOTIVE MAINTENANCE EQUIP
15	DOCK & SHIPPING EQUIPMENT
9	CORRECTIONAL INDUSTRIES EQUIP
5	CUSTODIAL & JANITORIAL EQUIP
4	REFRIGERATOR/FREEZER/ICE MAKER
3	MISC.TRANSMITTING/RECEIVING EQUIP
3	SPEED DETECTION EQUIPMENT
3	STORAGE CABINETS
2	ALL PURPOSE VEHICLE
1	3/4 TON 4X4 DIESEL
1	AIRCRAFT & HELICOPTERS
1	ELECTRONIC TEST EQUIPMENT
1	NON MOTORIZED LAWN/GARDEN EQUIP
1	PAINTING EQUIPMENT
1	ROUTERS
1	STORAGE BINS, BOXES & CONTAINER
1	VEHICLE EQUIPMENT
11,787	TOTAL ASSETS

Source: APA created from Asset Listing entered into EnterpriseOne.

NEBRASKA DEPARTMENT OF TRANSPORTATION
GALLONS OF FUEL PURCHASED FROM STATE-OWNED FACILITIES

EXHIBIT D

LOCATION	NUMBER OF GALLONS
KIMBALL	43,011,884.18
LINCOLN	110,962.20
OMAHA	84,972.58
NORTH PLATTE	74,155.72
GERING	71,811.00
NORFOLK	59,506.90
GRAND ISLAND	50,864.44
VALENTINE	31,647.88
AINSWORTH	29,749.88
OGALLALA	27,853.46
SIDNEY	27,263.83
MCCOOK	26,154.58
MULLEN	21,536.36
ONEILL	21,515.00
ELKHORN	20,989.36
CHADRON	20,825.99
NIOBRARA	19,456.47
KEARNEY	19,130.59
MERRIMAN	18,051.03
BRIDGEPORT	17,508.07
GOTHENBURG	16,803.43
GORDON	16,487.03
BLOOMFIELD	16,457.66
LEXINGTON	16,268.42
PLAINVIEW	15,519.99
BROKEN BOW	15,429.25
BEATRICE	15,370.39
FREMONT	13,688.28
AUBURN	13,551.18
IMPERIAL	13,325.63
PAWNEE CITY	13,197.57
CRAWFORD	12,655.52
BURWELL	12,653.79
HOLDREGE	12,540.70
GENEVA	12,160.59
TECUMSEH	11,982.32
BLAIR	11,820.69
MINDEN	11,763.02
SPRINGVIEW	11,373.99
YORK	11,141.77
SPENCER	10,661.08
HYANNIS	10,540.02

LOCATION	NUMBER OF GALLONS
HASTINGS	10,267.82
NEBRASKA CITY	10,177.23
STAPLETON	9,903.14
HEBRON	9,789.25
SUPERIOR	9,644.13
NELIGH	9,584.58
LOUP CITY	9,405.06
ALMA	9,261.92
ALLIANCE	8,808.93
CHAPPELL	8,788.02
ARAPAHOE	8,674.14
RAVENNA	8,641.73
DAKOTA CITY	8,595.20
SEWARD	8,289.41
PALMYRA	8,276.21
PLATTSMOUTH	8,255.08
ELWOOD	8,247.18
GREENWOOD	8,147.25
NAPER	7,819.86
BENKELMAN	7,405.57
OCONTO	7,405.47
FULLERTON	7,226.67
PALISADE	7,200.65
OSHKOSH	7,110.40
GREELEY	6,790.78
CENTRAL CITY	6,598.40
RED CLOUD	6,559.09
ORD	6,550.82
TAYLOR	6,480.53
FALLS CITY	6,301.27
WALLACE	6,285.56
THEDFORD	6,022.16
HARRISON	4,607.29
OSCEOLA	4,435.42
AURORA	4,012.06
MAYWOOD	3,969.39
ARNOLD	3,173.20
BIG SPRINGS	3,065.34
GRETNA	2,790.78
CURTIS	2,158.72
ANSLEY	1,568.30
TOTAL	44,349,525.85

Source: APA created using State Gas System and EKOS data provided by the Department on 2/28/2024.

NEBRASKA DEPARTMENT OF TRANSPORTATION
TRAVEL IN EXCESS OF 480 MILES PER DAY

EXHIBIT E

E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	08/18/23	174,915	2,915	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	03/20/23	119,716	1,995	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	10/27/23	37,413	624	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	08/08/23	17,073	285	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	01/23/23	12,555	209	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	08/10/23	7,501	125	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	08/10/23	5,722	95	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	12/13/23	4,609	77	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	03/16/23	4,477	75	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/01/23	4,430	74	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	04/06/23	4,028	67	Y
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	04/11/23	3,770	63	Y
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	04/11/23	3,506	58	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/01/23	3,470	58	Y
LIGHT TRUCKS	Hwy Maintenance Supervisor	05/17/23	3,123	52	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	05/09/23	3,092	52	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	01/29/23	2,900	48	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	05/22/23	2,838	47	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	09/28/23	2,626	44	Y
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	04/06/23	2,494	42	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	10/27/23	2,459	41	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	07/12/23	2,245	37	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	10/26/23	2,212	37	Y
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	01/18/23	2,184	36	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	02/24/23	2,179	36	Y
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	04/13/23	2,129	35	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	05/23/23	2,084	35	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	08/08/23	2,075	35	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	08/31/23	2,068	34	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	03/28/23	2,027	34	Y
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	03/16/23	1,950	33	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	08/22/23	1,946	32	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/01/23	1,928	32	Y

NEBRASKA DEPARTMENT OF TRANSPORTATION
TRAVEL IN EXCESS OF 480 MILES PER DAY

EXHIBIT E

E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	03/31/23	1,894	32	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	07/11/23	1,892	32	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	03/01/23	1,831	31	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	02/24/23	1,820	30	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	11/30/23	1,802	30	Y
LIGHT TRUCKS	Hwy Maintenance Supervisor	08/21/23	1,798	30	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	04/20/23	1,725	29	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	07/14/23	1,551	26	Y
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer II (new)	06/01/23	1,495	25	Y
HEAVY TRUCKS	Office Specialist (new)	12/04/23	1,486	25	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	05/22/23	1,484	25	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/24/23	1,483	25	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	12/06/23	1,469	24	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	02/13/23	1,463	24	Y
HEAVY TRUCKS	Office Specialist (new)	12/04/23	1,442	24	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	01/11/23	1,429	24	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	07/14/23	1,425	24	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	05/15/23	1,361	23	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	04/06/23	1,349	22	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	11/16/23	1,345	22	Y
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	05/15/23	1,323	22	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	02/15/23	1,281	21	Y
LIGHT TRUCKS	Hwy Construction Technician II	06/02/23	1,253	21	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	11/06/23	1,249	21	Y
HEAVY TRUCKS	Office Specialist (new)	11/27/23	1,239	21	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/01/23	1,232	21	Y
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	01/04/23	1,230	21	Y
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	03/08/23	1,213	20	Y
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	04/24/23	1,188	20	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	04/12/23	1,183	20	Y
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	04/04/23	1,176	20	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	02/06/23	1,172	20	Y
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	03/16/23	1,140	19	Y

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E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	07/13/23	1,133	19	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	08/28/23	1,095	18	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	10/02/23	1,076	18	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	01/02/23	1,039	17	Y
MOWERS	Hwy Maintenance Worker/Senior	10/03/23	1,006	17	Y
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	08/22/23	974	16	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	03/01/23	965	16	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/30/23	961	16	Y
LIGHT TRUCKS	Hwy Construction Technician II	06/28/23	941	16	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	08/25/23	940	16	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/01/23	931	16	Y
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	03/16/23	923	15	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/11/23	892	15	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	01/27/23	857	14	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	11/09/23	832	14	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	10/04/23	810	14	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	03/11/23	808	13	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	10/02/23	800	13	Y
LIGHT TRUCKS	Discretionary NonClassified	09/12/23	799	13	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/20/23	773	13	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	02/10/23	769	13	Y
HEAVY TRUCKS	Hwy Maintenance Crew Chief	01/18/23	769	13	N
LIGHT TRUCKS	Professional Engineer III (new)	03/08/23	764	13	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	07/17/23	755	13	N
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer II (new)	11/14/23	748	12	N
HEAVY TRUCKS	Automotive/Diesel Mechanic Lead	03/15/23	746	12	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	03/01/23	743	12	Y
LIGHT TRUCKS	Hwy Project Manager	01/27/23	743	12	Y
LIGHT TRUCKS	Hwy Materials and Tests Technician III	05/01/23	742	12	N
LIGHT TRUCKS	IT Infrastructure Support Analyst/Senior	01/17/23	740	12	N
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	07/30/23	733	12	Y
LIGHT TRUCKS	Hwy Materials and Tests Technician III	11/14/23	725	12	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	06/08/23	711	12	Y

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E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	03/16/23	708	12	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/07/23	708	12	N
AUTOMOBILE (PASSENGER TYPE)	HR Specialist Senior / HR Business Partner I	10/17/23	706	12	N
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/01/23	704	12	Y
LIGHT TRUCKS	Hwy Materials and Tests Technician III	06/27/23	703	12	N
LIGHT TRUCKS	Transportation District/Division Engineer	09/01/23	702	12	N
LIGHT TRUCKS	Hwy Construction Technician I	08/09/23	700	12	N
LIGHT TRUCKS	Automotive/Diesel Mechanic Lead	02/03/23	700	12	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	05/22/23	700	12	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/17/23	697	12	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	07/17/23	690	12	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/24/23	683	11	Y
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	07/31/23	683	11	Y
LIGHT TRUCKS	Hwy Materials and Tests Technician III	08/14/23	681	11	N
LIGHT TRUCKS	Hwy Construction Technician III	09/26/23	681	11	N
LIGHT TRUCKS	Hwy Registered Land Surveyor	05/08/23	680	11	N
HEAVY TRUCKS	Automotive/Diesel Mechanic	02/22/23	676	11	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	03/23/23	676	11	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/02/23	667	11	N
LIGHT TRUCKS	Professional Engineer III (new)	04/20/23	667	11	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	03/16/23	661	11	Y
LIGHT TRUCKS	Professional Engineer III (new)	06/06/23	659	11	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	03/01/23	658	11	Y
LIGHT TRUCKS	Hwy Maintenance Supervisor	07/19/23	657	11	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	04/26/23	657	11	Y
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	03/14/23	655	11	N
LIGHT TRUCKS	Automotive/Diesel Mechanic	08/30/23	654	11	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	08/28/23	654	11	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/23/23	651	11	Y
LIGHT TRUCKS	Hwy Materials and Tests Technician III	08/15/23	650	11	N
LIGHT TRUCKS	Hwy Utilities Coordinator II	06/28/23	649	11	N
LIGHT TRUCKS	Hwy Maintenance Crew Chief	03/06/23	649	11	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	03/09/23	644	11	N

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E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	03/03/23	644	11	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	06/12/23	643	11	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	08/09/23	641	11	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	02/22/23	641	11	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	08/23/23	639	11	N
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	06/13/23	638	11	Y
LIGHT TRUCKS	Hwy Maintenance Supervisor	03/31/23	637	11	N
LIGHT TRUCKS	Hwy Designer III	05/09/23	631	11	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	04/04/23	629	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	03/09/23	629	10	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	07/31/23	629	10	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	06/12/23	626	10	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	07/19/23	624	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	10/13/23	622	10	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	02/23/23	622	10	Y
LIGHT TRUCKS	Hwy Mechanic District Supervisor	01/04/23	620	10	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	12/26/23	620	10	N
LIGHT TRUCKS	Engineer (new)	01/12/23	620	10	N
AUTOMOBILE (PASSENGER TYPE)	Transportation Planner III	02/03/23	619	10	N
LIGHT TRUCKS	Hwy Construction Technician IV	09/19/23	619	10	Y
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	04/13/23	618	10	Y
LIGHT TRUCKS	Hwy Materials and Tests Technician III	05/01/23	618	10	N
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer I (new)	10/25/23	615	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/29/23	615	10	N
LIGHT TRUCKS	Environmental Specialist III (new)	10/24/23	615	10	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	08/24/23	612	10	Y
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	12/01/23	612	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/08/23	611	10	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	11/26/23	611	10	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	11/27/23	611	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/26/23	607	10	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	07/31/23	606	10	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/31/23	605	10	N

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E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	Automotive/Diesel Mechanic Lead	07/11/23	604	10	N
AUTOMOBILE (PASSENGER TYPE)	Engineer (new)	07/17/23	603	10	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	12/25/23	602	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/18/23	602	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/23/23	601	10	Y
AUTOMOBILE (PASSENGER TYPE)	Training Coordinator (new)	08/25/23	600	10	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/02/23	600	10	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/12/23	600	10	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	04/24/23	600	10	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	03/09/23	600	10	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	03/16/23	600	10	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	03/17/23	600	10	N
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/01/23	599	10	Y
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	08/29/23	597	10	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	07/31/23	596	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/20/23	595	10	Y
HEAVY TRUCKS	Hwy Maintenance Crew Chief	01/21/23	594	10	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	08/28/23	594	10	N
HEAVY TRUCKS	Automotive/Diesel Mechanic	04/13/23	593	10	N
AUTOMOBILE (PASSENGER TYPE)	Appraiser II	11/07/23	592	10	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	12/26/23	590	10	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	09/11/23	589	10	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	01/11/23	588	10	N
LIGHT TRUCKS	Discretionary NonClassified	06/23/23	587	10	N
LIGHT TRUCKS	Hwy Utilities Coordinator II	12/11/23	586	10	N
LIGHT TRUCKS	Automotive/Diesel Mechanic Lead	04/17/23	586	10	Y
HEAVY TRUCKS	Hwy Maintenance Crew Chief	05/30/23	585	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	10/29/23	582	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/31/23	581	10	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	09/26/23	579	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/31/23	578	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/16/23	577	10	N
LIGHT TRUCKS	Hwy Utilities Coordinator II	09/25/23	577	10	N

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E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	Hwy Materials and Tests Technician III	05/22/23	576	10	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	02/08/23	575	10	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/18/23	574	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	09/11/23	573	10	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/30/23	573	10	N
LIGHT TRUCKS	Environmental Specialist III (new)	07/26/23	573	10	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	10/18/23	573	10	Y
LIGHT TRUCKS	Hwy Materials and Tests Technician III	05/03/23	572	10	N
LIGHT TRUCKS	Environmental Specialist III (new)	07/06/23	572	10	N
LIGHT TRUCKS	Automotive/Diesel Mechanic	06/15/23	570	10	N
HEAVY TRUCKS	Automotive/Diesel Mechanic	01/05/23	569	9	N
LIGHT TRUCKS	Hwy Construction Technician II	07/06/23	568	9	N
LIGHT TRUCKS	Hwy Traffic Data Collector	07/05/23	567	9	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	05/31/23	566	9	N
LIGHT TRUCKS	Automotive/Diesel Mechanic	06/05/23	565	9	Y
LIGHT TRUCKS	Hwy Quality Assurance Manager	03/02/23	564	9	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	03/27/23	562	9	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/26/23	561	9	N
LIGHT TRUCKS	Hwy Traffic Data Collector	07/06/23	561	9	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	03/09/23	561	9	Y
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer III (new)	09/06/23	558	9	N
HEAVY TRUCKS	Automotive/Diesel Mechanic Lead	06/13/23	556	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	07/05/23	556	9	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	03/14/23	556	9	N
LIGHT TRUCKS	Hwy Maintenance Crew Chief	12/19/23	556	9	N
LIGHT TRUCKS	Engineer (new)	06/06/23	556	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/30/23	555	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	11/08/23	553	9	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	03/26/23	553	9	N
LIGHT TRUCKS	Federal Aid Administrator II	06/14/23	552	9	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	05/08/23	550	9	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	04/05/23	550	9	N
LIGHT TRUCKS	Hwy Construction Technician III	04/18/23	550	9	Y

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E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	Hwy Construction Technician IV	04/19/23	550	9	Y
LIGHT TRUCKS	Hwy Construction Technician IV	04/20/23	550	9	Y
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	04/19/23	550	9	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	04/13/23	549	9	Y
HEAVY TRUCKS	Hwy Maintenance Crew Chief	12/27/23	549	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	11/24/23	548	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/27/23	548	9	N
LIGHT TRUCKS	Environmental Specialist III (new)	04/10/23	548	9	N
LIGHT TRUCKS	Facilities Construction Coordinator II	07/13/23	547	9	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	02/02/23	546	9	Y
LIGHT TRUCKS	Geodetic Survey Technician	10/23/23	546	9	N
LIGHT TRUCKS	Hwy Utilities Coordinator II	06/23/23	546	9	N
LIGHT TRUCKS	Professional Engineer II (new)	08/14/23	546	9	N
LIGHT TRUCKS	Hwy District Operations & Maintenance Manager	06/15/23	545	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/25/23	544	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	10/18/23	544	9	Y
LIGHT TRUCKS	Hwy Maintenance Crew Chief	01/03/23	544	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/18/23	541	9	N
LIGHT TRUCKS	Hwy Construction Technician IV	04/17/23	541	9	Y
AUTOMOBILE (PASSENGER TYPE)	Hwy Traffic Data Collector Senior	02/21/23	540	9	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	02/23/23	540	9	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	10/29/23	539	9	N
LIGHT TRUCKS	Hwy Construction Technician II	06/26/23	539	9	N
LIGHT TRUCKS	Hwy Construction Technician II	06/27/23	539	9	N
LIGHT TRUCKS	Hwy Construction Technician II	06/28/23	539	9	N
LIGHT TRUCKS	Hwy Construction Technician II	06/29/23	539	9	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	08/14/23	538	9	Y
LIGHT TRUCKS	Hwy Designer III	01/31/23	537	9	N
LIGHT TRUCKS	Hwy Construction Technician II	06/30/23	537	9	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	12/24/23	537	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	08/01/23	536	9	N
LIGHT TRUCKS	Hwy Quality Assurance Manager	09/20/23	535	9	N
LIGHT TRUCKS	Automotive/Diesel Mechanic	07/21/23	535	9	N

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E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	Hwy Construction Technician II	03/23/23	535	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/29/23	532	9	N
LIGHT TRUCKS	Hwy Mechanic District Supervisor	01/03/23	532	9	N
LIGHT TRUCKS	Hwy Right of Way Agent II	07/25/23	532	9	Y
AUTOMOBILE (PASSENGER TYPE)	Hwy Construction Finals Supervisor	04/04/23	531	9	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	07/11/23	530	9	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	10/23/23	530	9	N
LIGHT TRUCKS	Professional Engineer II (new)	02/09/23	530	9	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	08/14/23	530	9	N
AUTOMOBILE (PASSENGER TYPE)	HR Specialist Senior / HR Business Partner I	07/05/23	529	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	03/09/23	529	9	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	12/25/23	529	9	N
LIGHT TRUCKS	Hwy Maintenance Superintendent	09/26/23	529	9	N
LIGHT TRUCKS	Professional Engineer II (new)	02/06/23	529	9	N
HEAVY TRUCKS	Automotive/Diesel Mechanic	08/09/23	527	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	10/18/23	526	9	N
LIGHT TRUCKS	Hwy Maintenance Worker	10/17/23	525	9	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	02/23/23	525	9	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	05/30/23	524	9	N
LIGHT TRUCKS	Environmental Specialist III (new)	05/03/23	524	9	N
LIGHT TRUCKS	Hwy Construction Technician I	04/21/23	524	9	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	05/31/23	523	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/31/23	523	9	N
LIGHT TRUCKS	Hwy Mechanic District Supervisor	09/11/23	523	9	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	02/23/23	523	9	N
LIGHT TRUCKS	Safety Coordinator	08/02/23	523	9	N
LIGHT TRUCKS	Student Work Study Program Employee	07/12/23	523	9	N
LIGHT TRUCKS	Automotive/Diesel Mechanic	09/08/23	522	9	N
LIGHT TRUCKS	Hwy Maintenance Crew Chief	06/15/23	522	9	N
AUTOMOBILE (PASSENGER TYPE)	Environmental Specialist III (new)	09/21/23	521	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/25/23	521	9	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	12/24/23	521	9	N
AUTOMOBILE (PASSENGER TYPE)	Environmental Specialist III (new)	09/18/23	520	9	N

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E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	Hwy Maintenance Superintendent	12/25/23	520	9	N
LIGHT TRUCKS	Federal Aid Administrator II	01/25/23	520	9	N
LIGHT TRUCKS	Electronics Technician Leader	04/13/23	519	9	N
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer III (new)	03/09/23	518	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	03/28/23	518	9	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	03/09/23	518	9	N
AUTOMOBILE (PASSENGER TYPE)	HR Specialist Manager / HR Business Partner II	02/06/23	517	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/02/23	517	9	N
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/02/23	517	9	Y
LIGHT TRUCKS	Hwy Maintenance Supervisor	11/25/23	516	9	N
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	06/11/23	516	9	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/22/23	516	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/31/23	515	9	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	07/10/23	515	9	N
LIGHT TRUCKS	IT Infrastructure Support Analyst/Senior	03/29/23	515	9	Y
AUTOMOBILE (PASSENGER TYPE)	HR Specialist Manager / HR Business Partner II	09/25/23	514	9	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	06/12/23	514	9	N
LIGHT TRUCKS	Environmental Specialist III (new)	05/24/23	514	9	N
LIGHT TRUCKS	Automotive/Diesel Mechanic	03/06/23	514	9	N
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/07/23	513	9	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	11/24/23	513	9	N
LIGHT TRUCKS	Hwy Bridge Hydraulics Anlst	05/23/23	513	9	N
LIGHT TRUCKS	Hwy Project Manager	07/19/23	513	9	N
LIGHT TRUCKS	Hwy Survey Coordinator	07/24/23	512	9	N
LIGHT TRUCKS	Appraiser Review Supervisor	12/06/23	511	9	N
LIGHT TRUCKS	Engineer (new)	05/08/23	510	9	N
HEAVY TRUCKS	Hwy Construction Technician II	11/24/23	510	9	N
LIGHT TRUCKS	Environmental Specialist III (new)	07/25/23	510	9	N
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer III (new)	03/07/23	509	8	N
HEAVY TRUCKS	Office Specialist (new)	12/01/23	509	8	Y
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/24/23	509	8	Y
LIGHT TRUCKS	Hwy Maintenance Superintendent	09/29/23	509	8	N
LIGHT TRUCKS	Transportation Planner III	10/04/23	509	8	N

NEBRASKA DEPARTMENT OF TRANSPORTATION
TRAVEL IN EXCESS OF 480 MILES PER DAY

EXHIBIT E

E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer II (new)	05/10/23	508	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	03/24/23	508	8	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/26/23	508	8	N
LIGHT TRUCKS	IT Business Systems Analyst/Coordinator	06/30/23	508	8	Y
LIGHT TRUCKS	HR Specialist/Generalist	07/12/23	508	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/19/23	507	8	N
LIGHT TRUCKS	Hwy Traffic Data Collector	08/28/23	507	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/21/23	506	8	N
HEAVY TRUCKS	Hwy Construction Technician III	11/24/23	506	8	N
LIGHT TRUCKS	Hwy Right of Way Agent II	06/05/23	506	8	N
AUTOMOBILE (PASSENGER TYPE)	Discretionary NonClassified	09/11/23	506	8	N
AUTOMOBILE (PASSENGER TYPE)	Discretionary NonClassified	09/15/23	506	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	10/06/23	505	8	N
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer III (new)	09/11/23	504	8	N
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer III (new)	09/14/23	504	8	N
LIGHT TRUCKS	Hwy Construction Technician II	07/05/23	504	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	06/07/23	503	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst/Coordinator	03/13/23	503	8	Y
LIGHT TRUCKS	Highway Emergency Program Specialist	07/22/23	503	8	N
HEAVY TRUCKS	Office Specialist (new)	12/07/23	503	8	Y
LIGHT TRUCKS	Hwy Maintenance Supervisor	01/28/23	503	8	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	12/13/23	502	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/21/23	501	8	N
LIGHT TRUCKS	Engineer (new)	06/29/23	501	8	N
LIGHT TRUCKS	Hwy Materials and Tests Technician III	04/24/23	501	8	N
AUTOMOBILE (PASSENGER TYPE)	Hwy Maintenance Crew Chief	07/13/23	500	8	N
AUTOMOBILE (PASSENGER TYPE)	Hwy Maintenance Worker/Senior	07/14/23	500	8	N
AUTOMOBILE (PASSENGER TYPE)	Hwy Maintenance Worker/Senior	07/15/23	500	8	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	01/03/23	500	8	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	01/04/23	500	8	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	03/27/23	500	8	Y
HEAVY TRUCKS	Hwy Maintenance Crew Chief	02/03/23	500	8	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/03/23	500	8	N

NEBRASKA DEPARTMENT OF TRANSPORTATION
TRAVEL IN EXCESS OF 480 MILES PER DAY

EXHIBIT E

E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	06/13/23	500	8	N
HEAVY TRUCKS	Automotive/Diesel Mechanic Lead	06/05/23	500	8	N
HEAVY TRUCKS	Automotive/Diesel Mechanic Lead	08/30/23	500	8	N
HEAVY TRUCKS	Automotive/Diesel Mechanic Lead	09/27/23	500	8	N
HEAVY TRUCKS	Hwy Maintenance Worker	05/16/23	500	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/04/23	500	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/18/23	500	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/28/23	500	8	N
LIGHT TRUCKS	Hwy Maintenance Crew Chief	06/20/23	500	8	N
LIGHT TRUCKS	Hwy Construction Technician I	08/22/23	500	8	N
LIGHT TRUCKS	Hwy Construction Technician I	09/06/23	500	8	N
LIGHT TRUCKS	Hwy Construction Technician I	09/15/23	500	8	N
LIGHT TRUCKS	Hwy Construction Technician I	09/19/23	500	8	N
LIGHT TRUCKS	Hwy Construction Technician I	09/21/23	500	8	N
LIGHT TRUCKS	Hwy Construction Technician I	10/16/23	500	8	N
LIGHT TRUCKS	Hwy Construction Technician I	11/09/23	500	8	N
LIGHT TRUCKS	Hwy Construction Technician I	11/14/23	500	8	N
LIGHT TRUCKS	Hwy Construction Technician I	11/15/23	500	8	N
LIGHT TRUCKS	Automotive/Diesel Mechanic Lead	11/14/23	500	8	N
LIGHT TRUCKS	Hwy Bridge Fabrication Specialist	09/26/23	500	8	N
LIGHT TRUCKS	Environmental Specialist III (new)	06/26/23	500	8	N
LIGHT TRUCKS	Automotive/Diesel Mechanic	05/26/23	500	8	N
LIGHT TRUCKS	Hwy Maintenance Crew Chief	11/14/23	500	8	N
LIGHT TRUCKS	Appraiser Chief	01/11/23	500	8	Y
AUTOMOBILE (PASSENGER TYPE)	Engineer (new)	06/07/23	499	8	N
LIGHT TRUCKS	Hwy Communication Services Manager	10/10/23	499	8	N
HEAVY TRUCKS	Hwy Construction Technician I	11/29/23	499	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	07/03/23	499	8	N
LIGHT TRUCKS	Office Specialist (new)	01/09/23	499	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	06/01/23	498	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	10/24/23	498	8	N
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	01/18/23	498	8	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/22/23	498	8	N

NEBRASKA DEPARTMENT OF TRANSPORTATION
TRAVEL IN EXCESS OF 480 MILES PER DAY

EXHIBIT E

E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	Hwy Maintenance Supervisor	04/04/23	498	8	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	11/25/23	498	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	07/14/23	497	8	N
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer III (new)	10/04/23	497	8	N
LIGHT TRUCKS	Hwy Mechanic District Supervisor	06/13/23	497	8	N
LIGHT TRUCKS	Automotive/Diesel Mechanic	12/12/23	496	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/28/23	495	8	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	02/10/23	495	8	N
LIGHT TRUCKS	Electronics Section Supervisor	09/13/23	495	8	N
LIGHT TRUCKS	Facilities Construction Coordinator II	04/20/23	495	8	N
LIGHT TRUCKS	Hwy Fleet Manager	09/28/23	495	8	Y
LIGHT TRUCKS	Geodetic Survey Technician	09/18/23	495	8	N
LIGHT TRUCKS	Electronics Technician Leader	07/26/23	495	8	N
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	05/24/23	495	8	N
LIGHT TRUCKS	Appraiser Chief	04/03/23	495	8	N
HEAVY TRUCKS	Automotive/Diesel Mechanic	01/27/23	494	8	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	01/03/23	494	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/26/23	494	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/09/23	493	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/22/23	493	8	N
LIGHT TRUCKS	Hwy Mechanic District Supervisor	02/17/23	493	8	N
LIGHT TRUCKS	Hwy Maintenance Crew Chief	09/21/23	493	8	N
LIGHT TRUCKS	Federal Aid Administrator II	09/19/23	493	8	N
LIGHT TRUCKS	Electronics Section Supervisor	01/26/23	493	8	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	03/25/23	493	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	05/31/23	492	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/29/23	492	8	N
LIGHT TRUCKS	Environmental Specialist III (new)	07/13/23	492	8	N
LIGHT TRUCKS	Hwy Construction Technician II	06/20/23	491	8	N
LIGHT TRUCKS	Engineer (new)	06/28/23	491	8	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	01/28/23	491	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	10/24/23	490	8	N
AUTOMOBILE (PASSENGER TYPE)	HR Specialist Senior / HR Business Partner I	08/23/23	490	8	N

NEBRASKA DEPARTMENT OF TRANSPORTATION
TRAVEL IN EXCESS OF 480 MILES PER DAY

EXHIBIT E

E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	Automotive/Diesel Mechanic	09/20/23	490	8	N
LIGHT TRUCKS	Automotive/Diesel Mechanic	11/28/23	490	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	07/13/23	489	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	07/11/23	489	8	N
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer III (new)	09/20/23	489	8	N
AUTOMOBILE (PASSENGER TYPE)	HR Specialist Senior / HR Business Partner I	03/27/23	489	8	N
HEAVY TRUCKS	IT Business Systems Analyst/Coordinator	02/01/23	489	8	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	06/13/23	489	8	Y
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/27/23	489	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/05/23	489	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	07/12/23	488	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	09/06/23	488	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	05/05/23	488	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	06/13/23	488	8	N
AUTOMOBILE (PASSENGER TYPE)	HR Specialist Senior / HR Business Partner I	01/09/23	487	8	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	01/03/23	487	8	N
LIGHT TRUCKS	Facilities Construction Coordinator II	02/08/23	487	8	N
LIGHT TRUCKS	Training Coordinator (new)	04/19/23	487	8	N
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	12/15/23	487	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	02/09/23	486	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	12/27/23	486	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	11/25/23	486	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/18/23	485	8	N
LIGHT TRUCKS	Engineer (new)	05/03/23	485	8	N
AUTOMOBILE (PASSENGER TYPE)	IT Business Systems Analyst	05/04/23	484	8	N
AUTOMOBILE (PASSENGER TYPE)	HR Specialist Senior / HR Business Partner I	04/17/23	484	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/29/23	484	8	N
HEAVY TRUCKS	Hwy Maintenance Crew Chief	01/28/23	484	8	N
LIGHT TRUCKS	Hwy Maintenance Supervisor	01/18/23	484	8	N
LIGHT TRUCKS	Hwy Maintenance Worker/Senior	05/31/23	484	8	Y
AUTOMOBILE (PASSENGER TYPE)	Engineer (new)	06/13/23	483	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/04/23	483	8	Y
HEAVY TRUCKS	Hwy Maintenance Crew Chief	12/27/23	483	8	N

NEBRASKA DEPARTMENT OF TRANSPORTATION
TRAVEL IN EXCESS OF 480 MILES PER DAY

EXHIBIT E

E1 Vehicle Description	E1 Job Title	Date	Total Mileage Reported	Hours per Day Driving at 60 mph	Modified?
LIGHT TRUCKS	Electronics Technician	10/26/23	483	8	Y
LIGHT TRUCKS	Hwy District Operations & Maintenance Manager	07/19/23	483	8	N
LIGHT TRUCKS	Hwy Construction Management Technician	07/12/23	483	8	N
LIGHT TRUCKS	Automotive/Diesel Mechanic	02/10/23	482	8	N
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer II (new)	12/12/23	482	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/03/23	482	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	01/27/23	482	8	N
HEAVY TRUCKS	Hwy Construction Technician III	01/18/23	482	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	10/18/23	482	8	N
AUTOMOBILE (PASSENGER TYPE)	HR Specialist Senior / HR Business Partner I	02/06/23	481	8	N
AUTOMOBILE (PASSENGER TYPE)	Professional Engineer II (new)	12/11/23	481	8	N
AUTOMOBILE (PASSENGER TYPE)	Hwy Right of Way Agent II	01/23/23	481	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	05/29/23	481	8	N
HEAVY TRUCKS	Hwy Maintenance Worker/Senior	11/25/23	481	8	N
LIGHT TRUCKS	Hwy Utilities Coordinator II	04/21/23	481	8	N
LIGHT TRUCKS	Safety Coordinator	08/15/23	481	8	N
LIGHT TRUCKS	Discretionary NonClassified	12/11/23	481	8	N

Source: APA created using travel logs provided by the Department on 3/4/2024.

NEBRASKA DEPARTMENT OF TRANSPORTATION
VARIANCES IN REPORTED ODOMETER READINGS

EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
03/14/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	96,400	95,510	95,684	716
04/10/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	97,900	96,995	97,114	786
05/08/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	100,000	98,936	99,032	968
05/23/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	101,407	100,245	100,365	1,042
06/15/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	103,200	101,882	102,013	1,187
06/17/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	103,300	102,144	102,230	1,070
06/22/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	103,800	102,579	102,715	1,085
06/28/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	103,221	103,051	103,157	64
08/01/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	106,943	105,735	105,875	1,068
08/18/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	108,400	107,213	107,338	1,062
08/22/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	108,900	107,568	107,707	1,193
08/30/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	109,700	108,300	108,421	1,279
09/06/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	110,100	108,783	108,889	1,211
09/29/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	112,097	110,691	110,821	1,276
10/07/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	112,500	111,398	111,520	980
11/03/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	115,104	113,601	113,701	1,403
12/18/2023	1/2 TON PICKUP AWD	Hwy Construction Technician III	117,780	116,373	116,513	1,267
06/27/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	148,029	148,062	148,187	(33)
08/29/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	153,972	153,806	153,956	16
09/26/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	156,628	156,645	156,785	(17)
01/26/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	103,050	102,889	102,974	76
04/24/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	106,627	106,695	106,762	(68)
08/30/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	115,484	115,513	115,587	(29)
09/01/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	115,656	115,661	115,740	(5)
10/20/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	118,583	118,604	118,682	(21)
01/03/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	169,886	168,084	168,284	1,602
01/03/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	170,050	168,084	168,284	1,766
01/04/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	170,202	168,284	168,464	1,738
01/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	170,510	168,464	168,884	1,626
01/09/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	167,647	168,979	169,084	(1,332)
01/11/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	170,910	169,206	169,224	1,686
01/12/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	171,044	169,224	169,272	1,772
01/16/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	171,170	169,292	169,352	1,818
01/17/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	171,300	169,352	169,474	1,826
01/18/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	171,483	169,474	169,689	1,794
01/27/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	171,643	169,859	170,003	1,640

NEBRASKA DEPARTMENT OF TRANSPORTATION
VARIANCES IN REPORTED ODOMETER READINGS

EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
01/28/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	171,887	170,003	170,175	1,712
01/30/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	172,143	170,263	170,436	1,707
01/31/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	172,293	170,436	170,545	1,748
02/02/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	172,516	170,747	170,901	1,615
02/03/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	172,686	170,901	170,937	1,749
02/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	172,968	171,112	171,232	1,736
02/16/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	273,274	171,362	171,552	101,722
02/17/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	173,348	171,552	171,650	1,698
02/22/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	173,600	171,691	171,897	1,703
02/28/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	173,965	172,179	172,288	1,677
03/01/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	174,134	172,288	172,558	1,576
03/03/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	174,334	172,581	172,647	1,687
03/07/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	174,450	172,688	172,788	1,662
03/08/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	174,518	172,788	173,028	1,490
03/09/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	174,733	173,028	173,149	1,584
03/11/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	175,215	173,215	173,515	1,700
03/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	175,443	173,629	173,764	1,679
03/16/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	175,642	173,877	174,142	1,500
03/17/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	175,884	174,142	174,269	1,615
03/22/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	176,120	174,416	174,509	1,611
03/23/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	176,320	174,509	174,727	1,593
03/24/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	176,615	174,727	174,929	1,686
03/27/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	176,924	175,170	175,238	1,686
03/30/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	177,170	175,484	175,577	1,593
03/31/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	177,436	175,577	175,702	1,734
04/03/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	177,308	175,949	176,052	1,256
04/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	177,941	176,166	176,324	1,617
04/06/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	178,122	176,324	176,442	1,680
04/10/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	178,346	176,554	176,685	1,661
04/13/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	178,550	176,852	177,002	1,548
04/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	178,776	177,002	177,137	1,639
04/18/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	178,972	177,212	177,315	1,657
04/20/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	179,239	177,349	177,536	1,703
04/24/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	179,465	177,605	177,658	1,807
04/26/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	179,680	177,893	177,957	1,723
05/01/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	179,843	178,055	178,384	1,459

NEBRASKA DEPARTMENT OF TRANSPORTATION
VARIANCES IN REPORTED ODOMETER READINGS

EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
05/01/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	180,110	178,055	178,384	1,726
05/02/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	180,172	178,384	178,593	1,579
05/04/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	180,400	178,612	178,657	1,743
05/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	180,625	178,657	178,856	1,769
05/10/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	180,800	179,049	179,159	1,641
05/11/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	181,021	179,159	179,279	1,742
05/15/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	181,213	179,371	179,467	1,746
05/17/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	181,409	179,552	179,661	1,748
05/22/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	181,618	179,832	180,005	1,613
06/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	181,878	180,025	180,161	1,717
06/07/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	182,070	180,200	180,325	1,745
06/12/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	182,301	180,460	180,697	1,604
06/13/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	182,469	180,697	180,753	1,716
06/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	182,599	180,753	181,009	1,590
06/15/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	182,878	181,009	181,149	1,729
06/22/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	183,161	181,455	181,473	1,688
06/26/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	183,382	181,541	181,653	1,729
06/28/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	183,505	181,701	181,786	1,719
06/30/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	183,736	181,983	182,173	1,563
07/03/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	183,986	182,173	182,299	1,687
07/06/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	184,169	182,399	182,549	1,620
07/10/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	184,406	182,622	182,795	1,611
07/11/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	184,602	182,795	182,922	1,680
07/12/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	184,744	182,922	183,021	1,723
07/19/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	185,015	183,228	183,466	1,549
07/19/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	185,185	183,228	183,466	1,719
08/01/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	185,401	183,676	183,776	1,625
08/03/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	185,690	183,861	184,041	1,649
08/08/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	185,891	184,223	184,270	1,621
08/10/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	186,166	184,330	184,520	1,646
08/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	183,369	184,607	184,682	(1,238)
08/16/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	186,505	184,756	184,833	1,672
08/21/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	186,714	184,925	185,060	1,654
08/23/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	186,943	185,218	185,385	1,558
08/23/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	187,016	185,218	185,385	1,631
08/25/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	187,263	185,605	185,735	1,528

NEBRASKA DEPARTMENT OF TRANSPORTATION
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EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
08/28/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	187,418	185,735	185,813	1,605
08/30/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	187,651	185,908	186,044	1,607
09/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	187,850	186,204	186,251	1,599
09/07/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	188,125	186,365	186,542	1,583
09/11/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	188,331	186,631	186,747	1,584
09/13/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	188,604	186,911	187,017	1,587
09/15/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	188,857	187,200	187,305	1,552
09/18/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	188,948	187,305	187,470	1,478
09/20/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	189,149	187,470	187,613	1,536
09/21/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	189,314	187,613	187,727	1,587
09/23/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	189,681	187,998	188,058	1,623
09/27/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	189,857	188,251	188,362	1,495
09/29/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	190,126	188,515	188,704	1,422
10/02/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	190,375	188,704	188,736	1,639
12/01/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	193,812	193,844	193,924	(32)
12/24/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	195,324	195,364	195,426	(40)
12/28/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	195,858	195,905	196,088	(47)
11/06/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	126,801	127,215	127,255	(414)
01/18/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	213,332	211,402	211,886	1,446
01/20/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	213,951	212,058	212,234	1,717
01/28/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	215,596	213,582	214,034	1,562
01/31/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	216,676	214,546	214,943	1,733
02/02/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	217,033	215,168	215,349	1,684
02/09/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	218,102	215,902	216,244	1,858
02/15/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	218,332	216,503	216,945	1,387
02/16/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	218,852	216,945	217,339	1,513
02/22/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	219,513	217,501	217,884	1,629
07/17/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	226,900	227,491	227,687	(591)
07/18/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	227,050	227,687	227,835	(637)
09/13/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	228,546	228,810	229,081	(264)
11/15/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	231,059	231,465	231,602	(406)
11/24/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	231,603	231,817	232,258	(214)
12/18/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	234,076	234,179	234,197	(103)
01/04/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	132,264	132,885	132,964	(621)
01/10/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	132,563	133,174	133,262	(611)
01/24/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	132,873	133,441	133,555	(568)

NEBRASKA DEPARTMENT OF TRANSPORTATION
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EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
01/27/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	133,186	133,784	133,902	(598)
01/28/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	133,408	133,902	134,202	(494)
01/29/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	133,676	134,202	134,358	(526)
02/01/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	133,391	134,553	134,610	(1,162)
02/03/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	134,218	134,820	134,965	(602)
02/06/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	133,393	134,965	135,178	(1,572)
02/10/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	134,710	135,297	135,461	(587)
02/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	134,932	135,522	135,634	(590)
02/21/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	135,188	135,831	135,917	(643)
02/22/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	135,133	135,917	136,183	(784)
02/23/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	135,529	136,183	136,407	(654)
03/26/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	133,466	137,998	138,053	(4,532)
03/29/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	137,773	138,227	138,400	(454)
03/30/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	137,898	138,400	138,522	(502)
04/04/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	138,036	138,522	138,655	(486)
04/11/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	138,348	138,886	139,006	(538)
04/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	138,628	139,166	139,260	(538)
04/18/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	138,914	139,376	139,505	(462)
04/25/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	139,098	139,598	139,754	(500)
04/27/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	139,317	139,852	139,932	(535)
05/02/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	139,631	140,124	140,373	(493)
05/04/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	139,997	140,373	140,462	(376)
05/09/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	140,246	140,631	140,770	(385)
05/22/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	140,530	140,870	140,925	(340)
05/23/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	140,760	140,870	141,085	(110)
05/24/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	140,926	141,085	141,231	(159)
05/31/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	141,222	141,436	141,633	(214)
06/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	141,506	141,719	141,900	(213)
06/06/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	141,795	141,900	142,081	(105)
06/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	145,142	142,254	142,373	2,769
06/20/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	144,323	142,450	142,573	1,750
06/26/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	142,581	142,450	142,527	54
07/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	143,077	142,948	143,067	10
07/10/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	143,439	143,218	143,370	69
08/01/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	144,626	144,465	144,625	1
08/03/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	145,005	144,829	145,003	2

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EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
08/24/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	146,159	146,077	146,154	5
08/24/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	145,466	146,077	146,154	(611)
09/07/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	146,144	146,345	146,448	(201)
09/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	145,346	146,799	146,916	(1,453)
09/20/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	145,218	147,286	147,564	(2,068)
09/21/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	147,408	147,564	147,781	(156)
10/02/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	147,665	147,781	147,881	(116)
10/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	147,964	148,112	148,248	(148)
10/11/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	148,227	148,322	148,459	(95)
10/16/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	148,147	148,569	148,745	(422)
10/17/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	148,729	148,745	148,981	(16)
10/18/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	148,842	148,981	149,086	(139)
10/18/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	148,851	148,981	149,086	(130)
10/23/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	149,081	149,086	149,318	(5)
10/26/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	149,148	149,357	149,426	(209)
10/29/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	149,740	149,684	149,739	1
11/07/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	150,372	150,168	150,323	49
11/13/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	1,580	150,451	150,529	(148,871)
11/15/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	150,740	150,602	150,687	53
11/17/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	150,900	150,765	150,872	28
11/21/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	151,154	150,990	151,151	3
11/27/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	151,455	151,623	151,686	(168)
12/22/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	159,886	152,822	152,877	7,009
12/25/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	158,080	152,877	153,283	4,797
08/14/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	41,400	40,609	40,829	571
08/16/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	41,780	41,043	41,266	514
08/17/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	42,241	41,266	41,550	691
08/18/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	42,485	41,550	41,821	664
09/05/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	44,056	43,094	43,271	785
09/12/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	44,533	43,537	43,808	725
09/18/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	44,747	44,008	44,200	547
09/20/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	45,150	44,008	44,211	939
09/22/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	45,452	44,443	44,599	853
09/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	45,836	44,767	44,919	917
10/02/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	46,193	45,064	45,276	917
10/04/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	46,515	45,507	45,683	832

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10/11/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	46,845	45,837	45,989	856
10/16/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	47,156	46,145	46,445	711
10/24/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	47,971	46,900	47,117	854
10/26/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	48,355	47,272	47,452	903
10/30/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	48,696	47,662	47,853	843
11/02/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	45,168	48,160	48,480	(2,992)
11/06/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	49,552	48,480	48,637	915
11/21/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	50,866	49,872	49,948	918
11/24/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	51,063	49,948	50,146	917
11/29/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	51,554	50,501	50,670	884
12/01/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	51,975	50,830	51,000	975
12/05/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	52,300	51,233	51,408	892
12/08/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	52,703	51,573	51,733	970
12/15/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	53,576	52,457	52,759	817
12/25/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	54,757	53,842	53,882	875
12/26/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	54,917	53,882	54,053	864
12/28/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maint. Superintendent	55,273	54,287	54,408	865
04/13/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	88,232	88,260	88,488	(28)
05/09/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	89,654	89,719	89,819	(65)
05/22/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	90,920	91,012	91,039	(92)
05/26/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	91,216	91,389	91,401	(173)
06/02/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	91,532	91,711	91,946	(179)
06/08/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	91,855	91,946	92,030	(91)
06/09/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	91,999	92,030	92,164	(31)
06/13/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	92,164	92,329	92,629	(165)
06/14/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	92,441	92,629	92,740	(188)
06/15/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	92,708	92,740	92,873	(32)
06/20/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	93,030	93,191	93,399	(161)
06/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	43,449	93,614	93,743	(50,165)
06/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	93,578	93,614	93,743	(36)
07/11/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	96,113	94,252	94,278	1,835
07/21/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	94,474	94,916	95,139	(442)
07/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	95,579	95,678	95,936	(99)
07/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	95,443	95,678	95,936	(235)
08/08/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	95,937	96,216	96,261	(279)
08/14/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	96,228	96,261	96,585	(33)

NEBRASKA DEPARTMENT OF TRANSPORTATION
VARIANCES IN REPORTED ODOMETER READINGS

EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
08/23/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	96,416	96,813	97,040	(397)
08/23/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	96,638	96,813	97,040	(175)
08/30/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	97,244	97,260	97,646	(16)
09/12/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	97,570	97,736	97,977	(166)
09/18/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	97,816	98,473	98,826	(657)
09/20/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	98,135	98,826	99,179	(691)
09/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	98,662	99,309	99,614	(647)
09/28/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	98,991	99,614	99,842	(623)
10/06/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	99,278	100,007	100,015	(729)
10/16/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	99,615	100,060	100,352	(445)
10/18/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	99,833	100,572	100,792	(739)
10/19/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	100,178	100,792	101,042	(614)
10/24/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	100,423	101,087	101,312	(664)
10/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	100,710	101,462	101,642	(752)
11/06/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	101,401	102,278	102,393	(877)
11/09/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	101,740	102,661	102,761	(921)
11/14/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	102,023	102,906	103,175	(883)
11/16/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	102,393	103,310	103,318	(917)
11/17/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	102,639	103,318	103,569	(679)
11/23/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	102,890	103,764	103,820	(874)
11/24/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	103,131	103,820	104,259	(689)
11/25/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	103,385	104,259	104,816	(874)
11/25/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	103,657	104,259	104,816	(602)
11/26/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	104,253	104,816	105,427	(563)
11/26/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	103,931	104,816	105,427	(885)
11/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	104,542	105,427	106,038	(885)
12/04/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	104,037	106,128	106,431	(2,091)
12/08/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	105,094	106,578	106,656	(1,484)
12/26/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	105,787	107,272	107,862	(1,485)
12/26/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	106,044	107,272	107,862	(1,228)
12/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	106,224	107,862	108,173	(1,638)
12/28/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	106,530	108,173	108,218	(1,643)
04/06/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	160,001	161,001	161,157	(1,000)
04/13/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	161,788	161,789	161,925	(1)
06/13/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	167,021	166,773	166,914	107
06/20/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	167,853	167,570	167,730	123

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EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
07/03/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	169,478	169,201	169,402	76
07/14/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	170,762	170,407	170,538	224
08/11/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	174,279	173,658	173,795	484
08/29/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	173,656	175,748	175,998	(2,092)
09/12/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	178,288	177,682	177,824	464
10/20/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	183,282	181,240	181,375	1,907
11/27/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	185,440	185,160	185,327	113
11/29/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	185,620	185,327	185,439	181
09/27/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	108,879	108,745	108,869	10
07/06/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	68,873	68,519	68,782	91
07/19/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	70,170	69,771	70,080	90
09/13/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	77,000	76,695	76,833	167
09/18/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	77,462	77,232	77,419	43
09/20/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	77,918	77,605	77,777	141
06/26/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Tech IV	104,898	104,910	105,040	(12)
09/11/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Tech IV	112,560	112,680	112,810	(120)
09/25/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Tech IV	114,530	114,550	114,700	(20)
04/03/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	28,950	29,047	29,163	(97)
05/11/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	32,666	32,705	32,875	(39)
06/15/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	35,590	35,626	35,851	(36)
08/15/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	40,826	40,532	40,786	40
12/29/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	52,967	53,039	53,145	(72)
01/02/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	80,230	79,515	79,639	591
01/10/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	80,695	79,891	80,034	661
01/16/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	81,130	80,434	80,548	582
01/17/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	81,312	80,548	80,649	663
01/20/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	81,644	80,879	81,036	608
01/24/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	82,159	81,297	81,531	628
01/28/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	82,643	81,956	82,073	570
01/31/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	83,082	82,328	82,480	602
02/03/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	83,596	82,804	83,067	529
02/06/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	83,749	83,067	83,093	656
02/13/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	84,194	83,537	83,624	570
02/15/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	84,596	83,750	83,950	646
02/21/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	84,975	84,207	84,538	437
02/22/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	85,344	84,538	84,759	585

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EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
02/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	85,844	85,187	85,330	514
03/01/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	86,408	85,613	85,891	517
03/06/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	86,960	86,148	86,292	668
03/13/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	87,432	86,494	86,677	755
03/20/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	87,918	87,000	87,157	761
03/25/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	88,426	87,510	87,653	773
03/28/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	88,860	87,978	88,093	767
04/03/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	89,363	88,470	88,615	748
04/05/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	89,645	88,762	88,994	651
04/07/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	90,083	89,202	89,423	660
04/11/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	90,490	89,608	89,792	698
04/13/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	90,864	89,983	90,153	711
04/18/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	91,331	90,450	90,615	716
04/20/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	91,795	90,864	90,979	816
04/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	92,266	91,323	91,331	935
05/04/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	92,869	91,773	91,904	965
05/11/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	93,302	92,264	92,353	949
05/17/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	93,840	92,680	92,831	1,009
05/23/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	94,385	93,095	93,352	1,033
05/26/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	94,209	93,710	94,041	168
05/28/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	95,289	94,164	94,337	952
05/30/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	95,650	94,617	94,843	807
06/01/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	96,244	95,087	95,292	952
06/12/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	96,472	95,292	95,432	1,040
06/14/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	97,780	95,537	95,804	1,976
06/21/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	97,197	96,128	96,322	875
06/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	97,657	96,591	96,736	921
07/06/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	98,003	96,951	97,160	843
07/11/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	98,428	97,303	97,561	867
07/13/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	98,873	97,811	98,157	716
07/18/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	99,371	98,309	98,464	907
07/19/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	99,944	98,464	99,121	823
07/24/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	100,477	99,317	99,557	920
07/31/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	101,039	99,841	100,001	1,038
08/03/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	101,560	100,437	100,544	1,016
08/09/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	102,084	100,798	101,046	1,038

NEBRASKA DEPARTMENT OF TRANSPORTATION
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EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
08/16/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	102,616	101,555	101,831	785
08/17/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	103,061	101,831	102,146	915
08/22/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	103,538	102,476	102,699	839
08/24/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	104,028	102,913	103,063	965
08/31/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	104,611	103,489	103,595	1,016
09/12/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	105,187	104,072	104,148	1,039
09/18/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	105,572	104,510	104,809	763
09/25/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	106,008	105,079	105,279	729
10/02/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	106,589	105,641	105,759	830
10/06/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	107,113	106,184	106,284	829
10/11/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	107,453	106,471	106,602	851
10/19/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	107,827	106,899	106,993	834
10/24/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	108,391	107,228	107,522	869
10/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	108,834	107,906	107,956	878
11/01/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	109,302	108,437	108,756	546
11/03/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	109,879	109,051	109,072	807
11/14/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	110,459	109,548	109,652	807
11/22/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	110,853	110,023	110,083	770
11/28/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	111,258	110,528	110,530	728
12/04/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	111,812	111,072	111,193	619
12/08/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	112,258	111,472	111,531	727
12/08/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	112,144	111,472	111,531	613
12/14/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	112,721	111,962	112,054	667
12/21/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	113,190	112,368	112,557	633
12/24/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	113,568	112,635	112,840	728
12/27/2023	1/2 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	113,839	113,075	113,307	532
09/12/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	71,994	72,396	72,619	(402)
09/18/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	72,344	72,828	73,005	(484)
09/20/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	72,711	73,194	73,381	(483)
09/21/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	73,016	73,381	73,586	(365)
09/26/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	73,584	73,982	74,278	(398)
08/29/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician II	60,414	59,382	59,665	749
01/25/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	145,622	147,104	147,530	(1,482)
01/25/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	145,846	147,104	147,530	(1,258)
09/11/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	168,387	169,860	169,948	(1,473)
09/14/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	168,674	170,147	170,223	(1,473)

NEBRASKA DEPARTMENT OF TRANSPORTATION
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EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
09/19/2023	1/2 TON PICKUP CLUBCAB	Hwy Construction Technician III	169,027	170,370	170,510	(1,343)
01/10/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	7,096	6,639	6,747	349
01/11/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	7,204	6,747	6,977	227
01/17/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	7,627	7,115	7,278	349
01/25/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	7,983	7,421	7,516	467
02/01/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	8,116	7,604	7,703	413
02/03/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	8,292	7,750	7,794	498
02/08/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	8,616	8,146	8,219	397
02/14/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	8,817	8,348	8,457	360
02/21/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	8,977	8,457	8,652	325
02/27/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	9,266	8,747	8,901	365
03/02/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	9,665	9,145	9,335	330
03/06/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	9,854	9,335	9,451	403
03/07/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	9,971	9,451	9,656	315
03/08/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	10,176	9,656	9,784	392
03/14/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	10,560	9,911	10,049	511
03/16/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	10,778	10,128	10,134	644
03/20/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	10,890	10,234	10,405	485
03/24/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	11,265	10,616	10,743	522
03/28/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	11,572	10,923	11,043	529
03/29/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	11,699	11,043	11,169	530
03/31/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	11,919	11,263	11,317	602
04/04/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	12,147	11,491	11,669	478
04/05/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	12,327	11,669	11,850	477
04/07/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	12,674	12,017	12,124	550
04/11/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	12,909	12,257	12,422	487
04/14/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	13,316	12,664	12,790	526
04/18/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	13,641	12,989	13,131	510
04/19/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	13,783	13,131	13,242	541
04/20/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	13,902	13,242	13,368	534
04/24/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	14,085	13,432	13,510	575
04/25/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	14,163	13,510	13,758	405
04/26/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	14,546	13,758	14,014	532
04/27/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	14,668	14,014	14,213	455
05/01/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	15,070	14,412	14,527	543
05/04/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	15,474	14,821	15,069	405

NEBRASKA DEPARTMENT OF TRANSPORTATION
VARIANCES IN REPORTED ODOMETER READINGS

EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
05/05/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	15,874	15,069	15,274	600
05/08/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	16,053	15,274	15,523	530
05/10/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	16,413	15,760	15,959	454
05/11/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	16,612	15,959	16,193	419
05/15/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	17,013	16,360	16,563	450
05/17/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	17,292	16,563	16,815	477
05/18/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	17,612	16,815	17,036	576
05/22/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	17,939	17,261	17,480	459
05/24/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	18,355	17,702	17,897	458
05/25/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	18,551	17,897	18,091	460
05/26/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	18,858	18,091	18,290	568
05/30/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	19,158	18,290	18,506	652
06/01/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	19,502	18,734	18,928	574
06/05/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	19,776	19,124	19,333	443
06/06/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	19,986	19,333	19,579	407
06/07/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	20,232	19,579	19,783	449
06/08/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	20,436	19,783	20,012	424
06/12/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	20,872	20,220	20,482	390
06/13/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	21,134	20,482	20,683	451
06/14/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	21,531	20,683	20,982	549
06/16/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	21,896	21,245	21,246	650
06/21/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	22,389	22,641	22,796	(252)
06/22/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	22,772	22,796	23,103	(24)
06/26/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	23,062	23,315	23,551	(253)
06/27/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	23,299	23,551	23,785	(252)
06/28/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	23,558	23,785	23,971	(227)
06/30/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	23,895	24,148	24,316	(253)
07/05/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	24,149	24,316	24,485	(167)
07/07/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	24,385	24,638	24,850	(253)
07/10/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	24,686	24,850	25,026	(164)
07/12/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	24,119	25,026	25,245	(907)
07/14/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	25,254	25,406	25,605	(152)
07/18/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	25,533	25,784	26,023	(251)
07/19/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	25,772	26,023	26,245	(251)
07/20/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	26,019	26,245	26,484	(226)
07/21/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	26,233	26,484	26,685	(251)

NEBRASKA DEPARTMENT OF TRANSPORTATION
VARIANCES IN REPORTED ODOMETER READINGS

EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
07/24/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	26,474	26,685	26,862	(211)
07/26/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	26,809	27,046	27,223	(237)
07/27/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	27,011	27,223	27,432	(212)
08/07/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	27,379	27,589	27,759	(210)
08/09/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	27,709	27,945	28,167	(236)
08/10/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	27,960	28,167	28,345	(207)
08/11/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	28,140	28,345	28,516	(205)
08/15/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	28,481	28,712	28,881	(231)
08/17/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	28,650	28,881	29,103	(231)
08/21/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	28,908	29,140	29,290	(232)
08/23/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	29,239	29,470	29,640	(231)
08/28/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	29,433	29,640	29,872	(207)
08/29/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	29,641	29,872	30,053	(231)
09/06/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	29,833	30,066	30,268	(233)
09/07/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	30,035	30,268	30,489	(233)
09/08/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	30,255	30,489	30,789	(234)
09/11/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	30,452	30,789	31,048	(337)
09/12/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	30,711	31,048	31,281	(337)
09/14/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	31,133	31,281	31,464	(148)
09/18/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	31,346	31,464	31,654	(118)
09/20/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	31,535	31,654	31,923	(119)
09/21/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	31,803	31,923	32,111	(120)
09/25/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	32,204	32,323	32,477	(119)
09/27/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	32,533	32,653	32,890	(120)
09/29/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	33,024	33,143	33,393	(119)
10/03/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	33,278	33,393	33,642	(115)
10/19/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	33,527	33,642	33,786	(115)
10/24/2023	1/2 TON PICKUP CREWCAB	Hwy Construction Technician II	33,938	34,054	34,165	(116)
02/23/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	1,231	700	1,223	8
04/04/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	6,741	6,800	6,950	(59)
05/01/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	8,797	8,800	8,825	(3)
05/12/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	9,630	9,650	9,800	(20)
05/18/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	10,162	10,301	10,451	(139)
05/30/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	11,101	10,800	11,000	101
07/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	12,471	12,600	12,700	(129)
07/31/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	14,423	14,450	14,650	(27)

NEBRASKA DEPARTMENT OF TRANSPORTATION
VARIANCES IN REPORTED ODOMETER READINGS

EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
08/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	15,890	15,900	16,050	(10)
10/20/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	21,309	21,400	21,650	(91)
10/24/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	21,788	21,800	21,950	(12)
10/28/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	22,181	22,250	22,400	(69)
11/01/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	23,089	22,850	23,000	89
11/07/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	23,400	23,550	23,800	(150)
11/17/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	24,501	24,300	24,500	1
11/26/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	25,293	25,300	25,500	(7)
12/24/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	28,892	29,000	29,300	(108)
01/04/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	136,541	136,232	136,520	21
01/24/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	138,962	138,751	138,838	124
01/25/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	139,099	138,838	138,962	137
02/07/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	141,280	141,154	141,264	16
02/16/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	142,263	142,008	142,240	23
03/09/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	143,993	144,222	144,544	(229)
03/10/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	144,494	144,544	144,721	(50)
03/21/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	145,647	145,577	145,643	4
04/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	146,529	146,388	146,506	23
04/06/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	146,726	146,506	146,678	48
04/10/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	146,967	146,771	146,857	110
04/12/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	147,199	146,962	147,104	95
04/13/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	147,400	147,104	147,246	154
04/19/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	147,636	147,372	147,564	72
04/25/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	147,859	147,534	147,785	74
06/05/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	150,253	150,145	150,213	40
06/08/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	145,527	150,444	150,674	(4,917)
06/13/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	150,788	150,824	150,891	(36)
06/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	150,873	150,891	150,948	(18)
06/21/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	151,127	151,166	151,244	(39)
08/03/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	152,952	152,869	152,929	23
08/08/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	153,203	153,018	153,034	169
08/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	153,454	153,213	153,288	166
08/15/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	153,626	153,288	153,482	144
08/16/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	153,768	153,482	153,738	30
08/23/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	154,305	154,059	154,159	146
08/28/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	154,581	154,286	154,579	2

NEBRASKA DEPARTMENT OF TRANSPORTATION
VARIANCES IN REPORTED ODOMETER READINGS

EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
09/13/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	155,420	155,309	155,404	16
09/18/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	155,703	155,739	155,892	(36)
10/06/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	156,387	156,400	156,495	(13)
10/26/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	157,790	157,865	157,969	(75)
11/17/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	159,965	159,802	159,934	31
11/22/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	160,245	160,084	160,209	36
12/11/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Maintenance Supervisor	160,960	161,899	162,163	(939)
01/09/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	184,034	175,835	175,930	8,104
01/11/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	184,282	176,040	176,140	8,142
01/17/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	184,596	176,340	176,445	8,151
01/27/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	185,000	176,845	177,025	7,975
01/30/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	185,345	177,025	177,175	8,170
02/07/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	185,565	177,285	177,405	8,160
02/10/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	185,920	177,550	177,675	8,245
02/13/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	186,302	177,885	178,085	8,217
02/14/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	186,469	178,085	178,187	8,282
02/16/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	186,648	178,293	178,388	8,260
02/22/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	187,014	178,603	178,648	8,366
02/27/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	187,361	178,953	179,093	8,268
03/03/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	187,793	179,385	179,515	8,278
03/08/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	188,249	179,803	179,963	8,286
03/14/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	188,608	180,243	180,448	8,160
03/16/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	188,990	180,568	180,653	8,337
03/23/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	189,428	180,953	181,183	8,245
03/27/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	189,719	181,323	181,448	8,271
03/30/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	190,153	181,808	181,928	8,225
04/04/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	190,593	182,223	182,373	8,220
04/07/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	191,040	182,643	182,803	8,237
04/11/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	191,417	182,953	183,073	8,344
04/14/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	191,928	183,403	183,628	8,300
04/18/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	192,230	183,868	184,028	8,202
04/21/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	192,621	184,248	184,388	8,233
04/22/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	192,766	184,388	184,508	8,258
04/25/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	193,016	184,670	184,820	8,196
04/27/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	193,237	184,978	185,163	8,074
04/28/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	193,531	185,163	185,293	8,238

NEBRASKA DEPARTMENT OF TRANSPORTATION
VARIANCES IN REPORTED ODOMETER READINGS

EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
05/04/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	193,855	185,598	185,733	8,122
05/05/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	194,188	185,733	185,984	8,204
05/08/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	194,418	186,105	186,280	8,138
05/09/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	194,621	186,280	186,455	8,166
05/11/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	194,807	186,585	186,815	7,992
05/12/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	195,159	186,815	186,975	8,184
05/17/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	195,581	187,275	187,405	8,176
05/19/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	195,812	187,545	187,675	8,137
05/20/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	195,965	187,675	187,807	8,158
05/23/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	196,235	187,968	188,130	8,105
05/25/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	196,481	188,272	188,422	8,059
05/26/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	196,792	188,422	188,642	8,150
05/30/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	196,978	188,762	188,892	8,086
05/31/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	197,230	188,892	189,054	8,176
06/02/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	197,524	189,256	189,487	8,037
06/05/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	197,887	189,487	189,641	8,246
06/07/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	198,230	189,809	190,054	8,176
06/08/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	198,441	190,054	190,242	8,199
06/12/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	198,765	190,404	190,587	8,178
07/07/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	191,131	190,772	190,892	239
07/10/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	199,468	191,017	191,187	8,281
07/12/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	199,674	191,312	191,433	8,241
07/13/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	199,805	191,433	191,563	8,242
07/19/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	200,108	191,693	191,838	8,270
07/21/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	200,391	191,961	192,081	8,310
08/03/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	200,655	192,206	192,332	8,323
08/08/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	201,046	192,587	192,717	8,329
08/14/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	201,509	193,049	193,209	8,300
08/16/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	201,835	193,389	193,541	8,294
08/18/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	202,139	193,701	193,854	8,285
08/22/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	202,438	194,004	194,144	8,294
08/24/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	202,792	194,367	194,511	8,281
08/29/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	203,291	194,823	194,998	8,293
09/01/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	203,653	195,325	195,505	8,148
09/02/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	203,848	195,505	195,670	8,178
09/06/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	204,078	195,835	195,977	8,101

NEBRASKA DEPARTMENT OF TRANSPORTATION
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EXHIBIT F

Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
09/11/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	204,482	196,254	196,384	8,098
09/14/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	204,955	196,644	196,776	8,179
09/15/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	205,055	196,776	196,896	8,159
09/21/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	205,541	197,250	197,402	8,139
09/25/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	205,913	197,575	197,728	8,185
09/28/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	206,343	198,021	198,173	8,170
10/02/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	206,799	198,481	198,626	8,173
10/04/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	207,120	198,781	198,946	8,174
10/06/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	207,685	199,141	199,294	8,391
10/09/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	207,874	199,442	199,610	8,264
10/10/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	208,162	199,610	199,795	8,367
10/11/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	208,331	199,795	199,980	8,351
10/17/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	208,508	200,160	200,343	8,165
10/19/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	208,732	200,499	200,657	8,075
10/20/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	208,913	200,657	200,777	8,136
10/25/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	209,176	200,989	201,112	8,064
10/27/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	209,314	201,112	201,207	8,107
10/30/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	209,552	201,284	201,382	8,170
11/03/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	209,481	201,382	201,485	7,996
11/06/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	209,958	201,610	201,761	8,197
11/08/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	210,242	201,915	202,013	8,229
11/10/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	210,518	202,133	202,273	8,245
11/14/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	210,791	202,418	202,516	8,275
11/15/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	211,068	202,516	202,666	8,402
11/17/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	211,294	202,794	202,989	8,305
11/21/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	211,533	203,084	203,215	8,318
11/27/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	211,841	203,372	203,552	8,289
12/13/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	212,068	203,677	203,859	8,209
12/18/2023	1/2 TON PICKUP AWD	Hwy Construction Technician II	212,368	203,989	204,124	8,244
01/11/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	72,398	72,457	72,555	(59)
01/19/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	73,091	73,281	73,632	(190)
01/20/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	73,463	73,632	73,643	(169)
01/24/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	73,733	73,893	73,988	(160)
01/27/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	74,093	74,113	74,271	(20)
01/30/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	74,339	74,584	74,736	(245)
02/02/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	74,733	74,900	75,043	(167)

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Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
02/06/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	75,069	75,197	75,293	(128)
02/10/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	75,386	75,436	75,568	(50)
02/21/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	76,004	76,036	76,187	(32)
03/03/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	76,587	76,754	76,881	(167)
03/08/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	76,918	77,000	77,121	(82)
03/13/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	77,215	77,297	77,419	(82)
03/16/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	77,570	77,691	77,871	(121)
03/24/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	78,216	78,391	78,504	(175)
03/27/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	78,640	78,675	78,828	(35)
04/03/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	78,791	79,009	79,110	(218)
04/06/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	79,286	79,289	79,349	(3)
04/14/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	79,975	79,980	80,068	(5)
05/04/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	81,332	81,374	81,460	(42)
05/10/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	81,760	81,793	81,828	(33)
05/16/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	82,122	82,185	82,351	(63)
05/24/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	83,028	83,096	83,207	(68)
05/31/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	83,444	83,465	83,541	(21)
06/06/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	83,853	83,913	84,076	(60)
06/12/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	84,274	84,330	84,446	(56)
06/26/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	85,795	85,839	86,079	(44)
07/12/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	87,061	87,087	87,222	(26)
07/24/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	87,883	87,884	88,124	(1)
07/26/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	88,228	88,254	88,385	(26)
08/15/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	89,420	89,447	89,613	(27)
08/17/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	89,798	89,809	90,032	(11)
09/14/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	92,120	92,302	92,412	(182)
09/15/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	92,392	92,412	92,579	(20)
09/25/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	92,750	92,935	93,108	(185)
10/13/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	94,007	94,130	94,280	(123)
10/27/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	95,496	95,420	95,476	20
11/08/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	96,318	96,145	96,271	47
11/24/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	97,314	97,162	97,269	45
11/27/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	97,618	97,445	97,576	42
12/20/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	98,858	98,873	98,908	(15)
04/06/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	550	572	852	(22)
04/07/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	820	852	1,092	(32)

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Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
04/10/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	1,075	1,092	1,402	(17)
04/11/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	1,375	1,402	1,702	(27)
04/12/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	1,650	1,702	1,927	(52)
04/13/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	1,900	1,927	2,212	(27)
04/17/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	2,195	2,212	2,512	(17)
04/18/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	2,470	2,512	2,812	(42)
04/20/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	2,785	2,812	3,057	(27)
04/21/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	3,030	3,057	3,327	(27)
04/24/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	3,300	3,327	3,527	(27)
04/26/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	3,735	3,752	4,057	(17)
05/02/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	4,825	4,569	4,824	1
05/03/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	5,110	4,824	5,109	1
05/08/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	5,865	5,589	5,854	11
05/12/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	6,715	6,629	6,704	11
05/24/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	8,650	8,394	8,649	1
06/05/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	9,999	9,764	9,994	5
06/22/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	13,060	12,824	13,054	6
06/27/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	13,990	13,744	13,989	1
07/21/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	17,700	17,455	17,690	10
07/31/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	18,700	18,435	18,680	20
08/01/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	18,975	18,680	18,960	15
08/02/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	19,235	18,960	19,220	15
08/03/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	19,455	19,220	19,440	15
09/15/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	42,188	24,160	24,310	17,878
09/26/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	45,450	25,350	25,475	19,975
10/24/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	27,275	27,045	27,265	10
11/01/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	25,530	27,365	27,535	(1,835)
11/07/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Construction Technician III	27,860	27,680	27,815	45
02/02/2023	TRUCK TAND DUMP H-D	Hwy Maintenance Crew Chief	180,550	185,623	185,701	(5,073)
02/22/2023	TRUCK TAND DUMP H-D	Hwy Maintenance Crew Chief	181,208	186,020	186,168	(4,812)
04/01/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	144,066	141,795	142,050	2,016
04/03/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	144,186	142,050	142,329	1,857
04/04/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	144,487	142,329	142,555	1,932
04/05/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	144,778	142,555	142,695	2,083
04/07/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	144,976	142,814	142,923	2,053
04/11/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	145,111	143,106	143,301	1,810

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Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
04/12/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	145,436	143,301	143,477	1,959
04/14/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	145,789	143,697	143,925	1,864
04/17/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	146,152	143,925	144,123	2,029
04/18/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	146,439	144,123	144,385	2,054
04/19/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	146,519	144,385	144,580	1,939
04/21/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	146,835	144,756	144,923	1,912
04/25/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	147,124	145,219	145,323	1,801
04/26/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	147,373	145,323	145,405	1,968
05/04/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	181,696	180,271	180,387	1,309
05/06/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	181,948	180,467	180,555	1,393
05/11/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	182,122	180,698	180,804	1,318
05/12/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	180,226	180,804	180,900	(578)
05/16/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	180,469	180,996	181,164	(527)
05/17/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	180,656	181,164	181,266	(508)
05/19/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	180,788	181,345	181,427	(557)
05/22/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	181,017	181,427	181,607	(410)
05/24/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	181,187	181,732	181,906	(545)
05/25/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	181,350	181,906	182,027	(556)
05/26/2023	3/4 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	181,525	182,027	182,202	(502)
06/01/2023	TRUCK TAND DUMP	Hwy Maint. Worker/Senior	159,394	246,851	246,959	(87,457)
06/01/2023	TRUCK TAND DUMP	Hwy Maintenance Crew Chief	159,631	246,959	247,059	(87,328)
06/05/2023	TRUCK TAND DUMP	Hwy Maintenance Worker	159,851	247,059	247,377	(87,208)
06/06/2023	TRUCK TAND DUMP	Hwy Maint. Worker/Senior	159,950	247,377	247,514	(87,427)
06/20/2023	TRUCK TAND DUMP	Hwy Maint. Worker/Senior	160,150	247,680	247,812	(87,530)
06/20/2023	TRUCK TAND DUMP	Hwy Maint. Worker/Senior	160,385	247,680	247,812	(87,295)
06/22/2023	TRUCK TAND DUMP	Hwy Maint. Worker/Senior	160,521	247,937	248,063	(87,416)
06/26/2023	TRUCK TAND DUMP	Hwy Maint. Worker/Senior	160,636	248,063	248,363	(87,427)
06/26/2023	TRUCK TAND DUMP	Hwy Maint. Worker/Senior	160,919	248,063	248,363	(87,144)
06/28/2023	TRUCK TAND DUMP	Hwy Maint. Worker/Senior	161,025	248,452	248,703	(87,427)
06/01/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	148,030	141,961	142,063	5,967
06/05/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	148,132	142,063	142,344	5,788
06/06/2023	TRUCK TAND DUMP H-D	Hwy Maintenance Worker	148,418	142,344	142,489	5,929
06/20/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	148,627	142,552	142,684	5,943
06/20/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	148,758	142,552	142,684	6,074
06/22/2023	TRUCK TAND DUMP H-D	Hwy Maintenance Worker	148,889	142,814	142,948	5,941
06/29/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	149,258	143,200	143,491	5,767

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Voyager Transaction Date	Equipment Description	E1 Job Title	Fuel Pump Odometer Entered	Employee Reported Starting Odometer	Employee Reported Ending Odometer	Mileage @ Pump Over (Under) Reported
07/11/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	185,929	180,603	180,929	5,000
07/17/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	186,167	181,046	181,157	5,010
07/19/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	186,277	181,157	181,266	5,011
07/19/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	186,386	181,157	181,266	5,120
07/20/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	186,497	181,266	181,277	5,220
08/01/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	189,065	200,467	200,605	(11,402)
08/08/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	189,083	200,778	201,101	(11,695)
08/17/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	189,725	201,524	201,638	(11,799)
08/17/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	190,082	201,524	201,638	(11,442)
08/21/2023	TRUCK TAND DUMP H-D	Hwy Maintenance Crew Chief	190,313	201,638	201,755	(11,325)
08/28/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	190,524	201,849	201,976	(11,325)
09/06/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	135,102	134,878	135,086	16
09/07/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	135,402	135,086	135,386	16
09/18/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	137,720	135,503	135,724	1,996
09/21/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	136,325	136,178	136,291	34
09/28/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	136,395	136,291	136,361	34
09/14/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Materials & Tests Tech III	94,000	94,083	94,423	(83)
09/20/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Materials & Tests Tech III	94,116	94,641	94,830	(525)
09/21/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Materials & Tests Tech III	94,600	94,830	94,965	(230)
09/27/2023	3/4 TON PICKUP CREWCAB AWD	Hwy Materials & Tests Tech III	95,315	95,544	95,644	(229)
10/02/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	169,451	168,771	168,916	535
10/03/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	169,597	168,916	169,056	541
10/04/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	169,842	169,056	169,298	544
10/05/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	170,084	169,298	169,541	543
10/11/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	170,332	169,541	169,789	543
10/18/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	170,510	169,916	170,075	435
11/03/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	138,089	138,154	138,278	(65)
11/08/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	138,549	138,659	138,900	(110)
11/14/2023	1/2 TON PICKUP CLUBCAB AWD	Hwy Maintenance Supervisor	139,347	139,391	139,636	(44)
11/25/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	73,773	74,299	74,533	(526)
11/28/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	74,132	74,738	74,942	(606)
11/29/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	74,280	74,738	74,835	(458)
12/25/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	164,702	164,842	165,068	(140)
12/26/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	164,820	165,068	165,186	(248)
12/29/2023	TRUCK TAND DUMP H-D	Hwy Maint. Worker/Senior	165,076	165,266	165,442	(190)

Source: APA created using Voyager system data and travel logs provided by the Department on 3/4/2024.

NEBRASKA DEPARTMENT OF TRANSPORTATION
EMPLOYEES WITH 40% OR MORE ADDITIONAL OVERTIME WAGES

EXHIBIT G

Job Description	Base Salary*	Regular Working Hours	Additional Overtime Hours	Overtime Salary	Percentage of Additional Overtime Pay
Hwy Project Manager	\$ 75,778.56	2,080.00	939.50	\$ 47,170.00	62%
Hwy Construction Technician III	56,621.76	2,080.00	937.25	34,574.11	61%
Hwy Construction Technician IV	70,713.76	2,080.00	890.25	42,847.64	61%
Hwy Construction Technician III	59,510.88	2,080.00	857.00	32,047.42	54%
Hwy Construction Technician III	71,895.20	2,080.00	834.00	42,273.53	59%
Hwy Construction Technician II	61,659.52	2,080.00	773.25	32,513.62	53%
Hwy Construction Technician III	68,404.96	2,080.00	766.25	36,007.35	53%
Hwy Construction Technician IV	69,320.16	2,080.00	730.00	34,335.50	50%
Hwy Construction Technician III	57,187.52	2,080.00	714.25	28,312.54	50%
Hwy Construction Technician III	58,920.16	2,080.00	713.00	28,976.21	49%
Hwy Construction Technician III	56,621.76	2,080.00	711.75	27,790.90	49%
Hwy Construction Technician IV	65,954.72	2,080.00	705.75	27,376.50	42%
Hwy Project Manager	86,536.32	2,080.00	694.00	36,770.83	42%
Hwy Construction Technician III	56,621.76	2,080.00	690.25	25,849.30	46%
Hwy Construction Technician III	56,621.76	2,080.00	674.50	24,043.89	42%
Hwy Construction Technician III	58,920.16	2,080.00	652.50	25,699.68	44%
Hwy Construction Technician IV	75,063.04	2,080.00	627.00	30,929.72	41%
Hwy Project Manager	89,302.72	2,080.00	627.00	39,095.50	44%
Hwy Construction Technician I	28,297.60	1,480.00	582.75	15,675.13	55%
Hwy Construction Technician IV	83,744.96	2,080.00	576.75	34,238.07	41%
Hwy Construction Technician III	58,920.16	2,080.00	552.50	23,384.95	40%
Hwy Maintenance Supervisor	16,568.88	680.00	271.75	10,001.04	60%
Hwy Maint. Worker/Senior	12,516.29	608.00	209.25	6,190.36	49%
Automotive/Diesel Mechanic	6,982.06	368.00	142.25	4,032.09	58%
Hwy Maint. Worker/Senior	4,869.07	272.00	136.50	3,857.41	79%
Hwy Maintenance Crew Chief	3,635.28	176.00	134.75	4,313.66	119%
Hwy Maint. Worker/Senior	658.75	32.00	124.50	3,147.04	478%
Hwy Maint. Worker/Senior	5,843.52	320.00	122.75	3,426.34	59%
Hwy Maint. Worker/Senior	2,864.16	160.00	104.00	2,882.16	101%
Hwy Maint. Worker/Senior	2,148.12	120.00	87.75	2,499.46	116%
Hwy Maint. Worker/Senior	3,427.55	184.00	83.00	2,540.61	74%
Hwy Maintenance Worker	2,394.14	144.00	49.75	1,163.22	49%
Hwy Construction Technician II	3,825.00	200.00	49.50	1,545.95	40%
Hwy Maint. Worker/Senior	596.10	32.00	48.75	1,142.15	192%
Hwy Maint. Worker/Senior	572.83	32.00	32.25	932.13	163%
Hwy Maint. Worker/Senior	578.56	32.00	15.50	483.87	84%
Hwy Maint. Worker/Senior	298.05	16.00	6.50	182.15	61%
Totals	\$1,434,395.81	46,456.00	16,868.25	\$718,252.03	

*Base Salary was calculated using the hourly rate of the employee as of 2/26/2024. Due to raises that occurred during 2023, this salary is likely higher than the actual base salary paid to these employees during the testing period.

Source: APA created using employee data recorded in EnterpriseOne.

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
1	8	Automotive/Diesel Mechanic	931.75	\$ 18,994.15
2	18	Hwy Maintenance Worker/Senior	695.51	13,839.84
3	13	Hwy Maintenance Worker/Senior	497.20	9,261.84
4	11	Hwy Maintenance Worker/Senior	436.56	6,753.76
5	11	Hwy Maintenance Worker/Senior	434.62	8,483.10
6	8	Hwy Maintenance Worker/Senior	298.15	4,728.54
7	6	Hwy Maintenance Crew Chief	234.50	6,089.26
8	11	Hwy Maintenance Worker/Senior	207.25	4,448.61
9	11	Hwy Maintenance Worker/Senior	206.20	4,379.70
10	6	Hwy Maintenance Crew Chief	202.21	4,346.30
11	7	Administrative Technician (new)	201.51	3,292.27
12	12	Hwy Maintenance Worker/Senior	179.99	3,385.10
13	3	Hwy Maintenance Worker/Senior	161.50	902.06
14	23	Hwy Construction Technician III	143.25	3,874.29
15	1	Accountant II (new)	142.50	3,192.71
16	19	Hwy Maintenance Worker/Senior	139.35	2,637.32
17	5	Hwy Maintenance Worker/Senior	135.12	2,526.18
18	14	Hwy Construction Technician IV	134.26	3,517.74
19	6	Hwy Construction Technician III	132.00	3,197.85
20	1	Electronics Technician Senior	121.00	2,533.26
21	19	Electronics Section Supervisor	117.00	3,646.41
22	27	Hwy Project Manager	111.25	4,561.12
23	12	Hwy Construction Technician IV	110.00	3,508.14
24	33	Hwy Project Manager	109.75	3,824.45
25	6	Hwy Maintenance Worker/Senior	108.75	1,949.83
26	3	Transportation District/Division Engineer	104.00	8,281.31
27	1	Office Specialist (new)	102.42	1,556.58
28	30	Hwy Maintenance Crew Chief	100.50	2,107.44
29	18	Hwy Construction Technician III	95.50	2,456.09
30	6	Hwy Maintenance Worker/Senior	94.75	1,609.13
31	27	Hwy Construction Technician II	94.02	1,675.57
32	17	Hwy Maintenance Supervisor	93.50	2,406.42
33	27	Hwy Maintenance Crew Chief	92.75	2,134.04
34	5	Hwy Maintenance Worker/Senior	92.50	1,726.32
35	21	Hwy Maintenance Superintendent	91.25	3,495.46
36	18	Hwy Construction Technician III	91.00	2,349.95
37	6	Hwy Maintenance Worker/Senior	90.52	1,528.73
38	14	Hwy Construction Technician III	87.25	2,385.48
39	2	Hwy Maintenance Worker	86.50	1,637.67
40	26	Hwy Maintenance Worker/Senior	86.50	1,724.20
41	23	Automotive/Diesel Mechanic	85.42	1,961.68
42	17	Hwy Maintenance Worker/Senior	84.50	1,568.42
43	24	Hwy Maintenance Supervisor	84.25	2,529.16
44	24	Hwy Project Manager	83.75	3,335.06
45	13	Hwy Maintenance Superintendent	83.00	2,226.75
46	2	Hwy Maintenance Superintendent	82.75	2,545.14

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
47	14	Hwy Maintenance Worker/Senior	81.50	1,563.33
48	1	IT Help Desk Coordinator	81.36	2,187.20
49	22	Hwy Maintenance Supervisor	80.50	2,192.22
50	7	Hwy Maintenance Worker/Senior	80.38	1,443.58
51	1	Supply Technician II (new)	80.00	1,198.80
52	1	Transportation Planner I	80.00	1,495.68
53	1	Maintenance Specialist I (new)	80.00	2,420.40
54	1	Procurement Contracts Officer (new)	80.00	2,307.76
55	1	Automotive/Diesel Mechanic	80.00	1,587.68
56	13	Hwy Maintenance Worker/Senior	79.50	1,511.56
57	26	Hwy Maintenance Crew Chief	75.75	1,955.72
58	33	Hwy Maintenance Worker/Senior	75.50	1,535.41
59	14	Hwy Construction Technician II	74.75	2,125.13
60	23	Hwy Maintenance Worker/Senior	74.25	1,419.02
61	17	Automotive/Diesel Mechanic	74.00	1,618.15
62	19	Hwy Maintenance Supervisor	73.25	1,993.95
63	1	Hwy Maintenance Worker/Senior	72.00	2,081.59
64	22	Hwy Maintenance Worker/Senior	70.00	1,729.19
65	10	Hwy Maintenance Crew Chief	69.25	1,946.75
66	36	Automotive/Diesel Mechanic	68.65	1,926.03
67	31	Hwy Maintenance Supervisor	68.25	1,841.30
68	9	Hwy Construction Technician IV	67.75	2,424.76
69	17	Hwy Construction Technician III	67.50	1,648.33
70	12	Hwy Maintenance Worker/Senior	67.00	1,202.47
71	18	Hwy Maintenance Supervisor	66.50	1,764.81
72	7	Hwy Maintenance Worker/Senior	64.50	1,296.42
73	11	Hwy Construction Technician III	64.50	1,657.40
74	1	Hwy Maintenance Worker	64.00	1,137.02
75	14	Hwy Maintenance Worker/Senior	64.00	1,195.42
76	16	Hwy Maintenance Crew Chief	63.75	1,458.05
77	13	Hwy Maintenance Worker/Senior	63.00	1,212.11
78	24	Automotive/Diesel Mechanic	62.50	1,464.54
79	22	Hwy Maintenance Crew Chief	62.25	1,465.40
80	15	Hwy Maintenance Worker/Senior	61.75	1,180.92
81	23	Hwy Maintenance Worker/Senior	61.50	1,230.08
82	32	Hwy Maintenance Supervisor	61.25	1,764.36
83	16	Hwy Maintenance Crew Chief	60.75	1,476.93
84	10	Hwy Construction Technician II	60.75	1,264.41
85	17	Hwy Maintenance Crew Chief	60.50	1,298.42
86	19	Office Specialist (new)	60.25	945.95
87	15	Hwy Maintenance Crew Chief	60.00	1,444.06
88	15	Hwy Construction Technician III	60.00	1,753.99
89	1	Maintenance Specialist I (new)	60.00	1,141.98
90	15	Hwy Construction Technician III	59.75	1,554.21
91	16	Hwy Project Manager	59.75	2,185.18
92	10	Hwy Construction Technician III	59.25	1,314.43

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
93	18	Automotive/Diesel Mechanic	59.25	1,256.32
94	4	Hwy Maintenance Worker/Senior	58.75	1,337.99
95	22	Hwy Maintenance Supervisor	58.50	1,704.29
96	5	Hwy Maintenance Worker/Senior	58.00	1,192.52
97	14	Hwy Construction Technician IV	57.75	1,694.73
98	10	Hwy Maintenance Supervisor	57.75	1,623.32
99	17	Hwy Maintenance Superintendent	57.50	1,984.81
100	21	Hwy Maintenance Worker/Senior	57.25	1,118.05
101	11	Hwy Construction Technician II	57.25	1,229.40
102	16	Highway Designer III	57.25	1,999.93
103	23	Hwy Maintenance Worker/Senior	56.75	1,254.48
104	17	Hwy Maintenance Worker/Senior	55.25	1,079.99
105	7	Hwy Construction Technician III	55.00	1,310.98
106	14	Hwy Maintenance Worker/Senior	55.00	1,040.67
107	23	Hwy Maintenance Worker/Senior	54.25	1,044.43
108	8	Hwy Project Manager	54.00	2,153.80
109	13	Hwy Maintenance Worker/Senior	53.86	1,013.87
110	11	Electronics Technician Senior	53.75	1,157.64
111	20	Hwy Maintenance Worker/Senior	53.75	1,070.59
112	3	Hwy Construction Technician IV	53.50	1,393.95
113	20	Hwy Maintenance Crew Chief	53.50	1,549.54
114	39	Office Specialist (new)	53.25	1,272.09
115	23	Hwy Maintenance Worker/Senior	53.08	1,057.56
116	21	Hwy Maintenance Superintendent	53.00	2,007.44
117	24	Hwy Maintenance Crew Chief	52.75	1,195.26
118	10	Engineer (new)	52.75	1,625.78
119	22	Maintenance Specialist II (new)	52.25	1,288.26
120	17	Hwy Maintenance Crew Chief	52.00	1,191.35
121	10	Hwy Maintenance Worker/Senior	52.00	1,125.22
122	13	Hwy Maintenance Crew Chief	51.75	1,267.79
123	12	Hwy Maintenance Worker/Senior	51.50	1,019.00
124	19	Hwy Maintenance Worker/Senior	51.50	1,185.81
125	7	Automotive/Diesel Mechanic	51.50	1,066.07
126	13	Hwy Maintenance Crew Chief	51.50	1,173.92
127	9	Hwy Maintenance Worker/Senior	51.00	1,022.59
128	14	Hwy District Right of Way Permits Officer	50.00	1,539.75
129	8	Hwy Maintenance Crew Chief	50.00	1,424.21
130	16	Hwy Maintenance Worker/Senior	49.50	945.04
131	22	Hwy Maintenance Supervisor	49.00	1,376.54
132	17	Hwy Maintenance Crew Chief	48.75	1,122.25
133	11	Hwy Maintenance Supervisor	48.50	1,302.12
134	12	Hwy Maintenance Crew Chief	48.50	963.42
135	20	Hwy Maintenance Supervisor	48.00	1,294.12
136	7	Hwy Maintenance Worker/Senior	48.00	1,009.29
137	19	Hwy Maintenance Crew Chief	47.75	1,372.05
138	9	Automotive/Diesel Mechanic	47.75	905.96

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
139	15	Hwy Maintenance Supervisor	47.00	1,342.62
140	18	Hwy Maintenance Worker/Senior	46.75	1,266.88
141	13	Hwy Maintenance Supervisor	46.70	1,112.65
142	16	Hwy Maintenance Worker/Senior	46.41	892.74
143	7	Hwy Construction Technician III	46.00	1,311.88
144	10	Hwy Construction Technician III	45.75	1,138.17
145	8	Hwy Construction Technician III	45.75	1,177.12
146	9	Hwy Maintenance Supervisor	45.75	1,234.53
147	13	Hwy Maintenance Worker/Senior	45.75	919.15
148	18	Hwy Maintenance Supervisor	45.50	1,228.72
149	13	Hwy Maintenance Crew Chief	45.50	1,038.92
150	14	Hwy Maintenance Superintendent	45.50	1,265.55
151	22	Hwy Construction Technician III	45.50	1,169.75
152	28	Administrative Technician (new)	45.25	1,048.65
153	3	Hwy Maintenance Worker	45.25	852.09
154	13	Hwy Construction Technician III	45.25	1,124.00
155	12	Hwy Maintenance Supervisor	45.25	1,237.90
156	13	Hwy Maintenance Crew Chief	45.00	991.16
157	14	Hwy Maintenance Worker/Senior	45.00	875.42
158	7	Hwy Maintenance Supervisor	45.00	1,314.13
159	11	Hwy Maintenance Supervisor	44.75	1,148.14
160	14	Hwy Construction Technician III	44.25	1,113.19
161	16	Hwy Construction Technician III	44.25	1,036.58
162	13	Hwy Maintenance Supervisor	44.00	1,070.76
163	21	Hwy Maintenance Crew Chief	43.50	1,038.25
164	16	Hwy Maintenance Worker/Senior	43.50	1,151.81
165	2	Hwy Maintenance Crew Chief	43.50	1,140.83
166	9	Hwy Construction Technician II	43.25	885.63
167	2	Electronics Technician Senior	43.25	849.04
168	15	Hwy Maintenance Crew Chief	43.25	1,041.25
169	12	Hwy Maintenance Worker/Senior	43.00	997.01
170	9	Hwy Maintenance Worker/Senior	42.75	897.13
171	9	Hwy Maintenance Worker/Senior	42.50	787.13
172	16	Automotive/Diesel Mechanic	42.50	969.20
173	8	Hwy Construction Technician II	42.00	942.31
174	11	Hwy Construction Technician III	42.00	1,059.41
175	13	Automotive/Diesel Mechanic	42.00	910.91
176	10	Hwy Project Manager	41.75	1,414.19
177	15	Hwy Maintenance Worker/Senior	41.72	762.94
178	14	Hwy Maintenance Supervisor	41.50	1,041.73
179	16	Hwy Maintenance Worker/Senior	41.50	805.31
180	14	Hwy Maintenance Crew Chief	41.50	934.38
181	18	Hwy Construction Technician III	41.25	1,078.72
182	13	Hwy Maintenance Supervisor	41.00	1,131.60
183	7	Hwy Construction Technician IV	41.00	1,216.27
184	16	Hwy Maintenance Supervisor	41.00	1,093.11

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
185	5	Hwy Construction Technician IV	40.75	1,197.01
186	16	Hwy Maintenance Crew Chief	40.75	964.25
187	8	Hwy Construction Technician II	40.75	857.32
188	7	Hwy Construction Technician III	40.50	990.49
189	14	Hwy Maintenance Supervisor	40.25	1,042.92
190	1	Office Specialist (new)	40.00	607.92
191	1	Hwy Contracts Project Coordinator	40.00	1,142.56
192	1	Hwy Maintenance Worker	40.00	665.04
193	2	Hwy Maintenance Worker	40.00	764.80
194	1	Accountant II (new)	40.00	1,000.52
195	1	Office Technician (new)	40.00	514.08
196	1	Appraiser Review Supervisor	40.00	1,530.36
197	1	Federal Aid Administrator III	40.00	1,228.00
198	1	Hwy Construction Technician I	40.00	716.04
199	15	Automotive/Diesel Mechanic	40.00	855.59
200	1	HR Specialist/Generalist Assistant	40.00	985.16
201	1	Federal Aid Administrator II	40.00	860.00
202	16	Hwy Maintenance Worker/Senior	40.00	803.98
203	1	Hwy Contracts Technician II	40.00	803.84
204	12	Hwy Maintenance Worker/Senior	39.75	816.49
205	19	Hwy Construction Technician II	39.50	954.65
206	7	Hwy Construction Technician II	39.50	755.44
207	21	Hwy Project Manager	39.50	1,582.77
208	11	Hwy Construction Technician III	39.50	1,059.35
209	14	Hwy Maintenance Worker/Senior	39.25	999.73
210	6	Hwy Maintenance Crew Chief	39.00	838.27
211	1	Hwy Civil Rights Specialist	39.00	783.74
212	17	Hwy Geodetic Crew Supervisor	38.75	1,019.80
213	14	Hwy Maintenance Worker/Senior	38.75	737.64
214	8	Hwy Construction Technician III	38.75	995.26
215	10	Hwy Construction Technician III	38.75	957.86
216	11	Hwy Construction Technician II	38.75	825.52
217	16	Hwy Project Manager	38.75	1,367.21
218	10	Hwy Maintenance Worker/Senior	38.50	774.32
219	6	Hwy Maintenance Supervisor	38.50	1,134.68
220	14	Hwy Maintenance Crew Chief	38.00	970.60
221	13	Hwy Maintenance Worker/Senior	37.75	730.45
222	23	Hwy Maintenance Supervisor	37.75	1,038.67
223	13	Hwy Maintenance Worker/Senior	37.75	699.63
224	10	Engineer (new)	37.50	1,139.13
225	18	Hwy Maintenance Worker/Senior	37.50	705.81
226	20	Hwy Maintenance Supervisor	37.50	1,014.05
227	12	Hwy Construction Technician II	37.50	864.78
228	14	Hwy Maintenance Worker/Senior	37.25	764.84
229	10	Hwy Maintenance Worker/Senior	37.00	676.79
230	13	Hwy Maintenance Worker/Senior	37.00	835.26

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
231	15	Automotive/Diesel Mechanic	37.00	1,041.72
232	12	Hwy Maintenance Worker/Senior	36.75	784.61
233	12	Hwy Construction Technician III	36.75	896.72
234	10	Hwy Maintenance Worker/Senior	36.50	735.55
235	11	Hwy Maintenance Crew Chief	36.50	839.99
236	19	Hwy Maintenance Crew Chief	36.50	847.79
237	9	Hwy Maintenance Supervisor	36.50	1,057.31
238	11	Hwy Project Manager	36.50	1,235.92
239	10	Electronics Technician	36.50	695.63
240	7	Hwy Maintenance Worker/Senior	36.50	670.84
241	7	Hwy Construction Technician II	36.25	747.63
242	9	Hwy Maintenance Worker/Senior	36.00	722.21
243	8	Hwy Maintenance Worker/Senior	36.00	744.45
244	7	Hwy Project Manager	36.00	1,325.94
245	11	Hwy Construction Technician III	36.00	972.75
246	21	Automotive/Diesel Mechanic	36.00	785.86
247	13	Hwy Maintenance Supervisor	35.75	1,035.26
248	13	Hwy Maintenance Supervisor	35.75	940.48
249	16	Hwy Maintenance Worker/Senior	35.75	683.35
250	5	Hwy Construction Technician II	35.75	763.33
251	12	Hwy Maintenance Crew Chief	35.50	1,030.93
252	8	Hwy Construction Technician IV	35.50	1,003.66
253	14	Hwy Project Manager	35.50	1,298.03
254	8	Hwy Maintenance Worker/Senior	35.50	794.81
255	18	Automotive/Diesel Mechanic	35.50	798.25
256	11	Hwy Maintenance Worker/Senior	35.50	820.01
257	12	Hwy Maintenance Worker/Senior	35.25	817.26
258	11	Hwy Construction Technician III	35.25	932.69
259	7	Hwy Construction Technician III	35.25	907.61
260	10	Hwy Maintenance Worker/Senior	35.00	651.58
261	15	Hwy Maintenance Superintendent	35.00	1,235.60
262	6	Hwy Maintenance Worker/Senior	35.00	626.54
263	11	Hwy Maintenance Superintendent	34.75	1,218.94
264	7	Hwy Maintenance Superintendent	34.75	1,245.68
265	13	Hwy Construction Technician III	34.50	908.97
266	9	Hwy Maintenance Supervisor	34.50	833.52
267	17	Hwy Traffic Operations Center Operator	34.46	624.61
268	14	Hwy Maintenance Supervisor	34.25	909.68
269	14	Hwy Maintenance Supervisor	34.25	943.33
270	13	Hwy Maintenance Crew Chief	34.00	811.29
271	10	Hwy Maintenance Worker/Senior	33.75	711.39
272	10	Hwy Maintenance Worker/Senior	33.50	646.67
273	14	Hwy Maintenance Crew Chief	33.50	935.33
274	13	Hwy Maintenance Supervisor	33.50	911.72
275	8	Hwy Maintenance Worker/Senior	33.25	659.33
276	7	Hwy Maintenance Worker/Senior	33.25	726.04

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
277	14	Hwy Maintenance Worker/Senior	33.25	672.59
278	8	Hwy Project Manager	33.00	1,043.12
279	14	Hwy Maintenance Supervisor	33.00	924.79
280	17	Hwy Maintenance Worker/Senior	33.00	633.02
281	16	Hwy Maintenance Worker/Senior	33.00	663.46
282	11	Hwy Construction Technician II	33.00	698.46
283	8	Hwy Maintenance Worker/Senior	33.00	602.35
284	7	Hwy Maintenance Supervisor	32.75	885.05
285	11	Hwy Construction Technician II	32.75	728.91
286	4	Electronics Section Supervisor	32.75	1,132.13
287	11	Hwy Maintenance Crew Chief	32.75	645.30
288	8	Hwy Maintenance Worker/Senior	32.50	821.53
289	6	Hwy Project Manager	32.50	1,327.59
290	11	Hwy Maintenance Supervisor	32.50	830.31
291	17	Hwy Maintenance Crew Chief	32.50	680.75
292	11	Hwy Maintenance Supervisor	32.50	872.26
293	17	Hwy Maintenance Superintendent	32.25	1,119.01
294	9	Hwy Construction Technician III	32.00	860.48
295	9	Hwy Construction Technician II	32.00	613.09
296	8	Hwy Maintenance Crew Chief	32.00	754.65
297	1	Accountant II (new)	32.00	876.22
298	15	Hwy Maintenance Worker/Senior	31.75	602.45
299	9	Hwy Maintenance Worker/Senior	31.50	575.96
300	15	Hwy Maintenance Worker/Senior	31.50	609.20
301	10	Hwy Construction Technician IV	31.50	1,020.17
302	5	Hwy Maintenance Crew Chief	31.43	768.95
303	11	Hwy Maintenance Worker/Senior	31.25	653.88
304	5	Hwy Construction Technician II	31.25	647.93
305	9	Hwy Maintenance Worker/Senior	31.25	582.13
306	12	Hwy Project Manager	31.25	1,076.00
307	17	Hwy Maintenance Crew Chief	31.25	697.32
308	13	Hwy Maintenance Crew Chief	31.25	604.70
309	9	Hwy Construction Technician III	31.00	1,064.75
310	8	Hwy Maintenance Crew Chief	31.00	872.04
311	10	Hwy Maintenance Worker/Senior	30.75	661.11
312	7	Hwy Maintenance Worker/Senior	30.50	620.30
313	9	Hwy Maintenance Crew Chief	30.50	840.28
314	12	Hwy Maintenance Superintendent	30.50	1,003.63
315	14	Hwy Maintenance Worker/Senior	30.50	570.77
316	8	Hwy Construction Technician III	30.50	903.29
317	5	Hwy Maintenance Crew Chief	30.50	695.89
318	14	Hwy Maintenance Worker/Senior	30.50	583.94
319	11	Hwy Construction Technician III	30.50	790.90
320	7	Hwy Maintenance Supervisor	30.25	841.83
321	5	Hwy Construction Technician II	30.25	596.08
322	1	Office Technician (new)	30.00	367.20

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
323	8	Hwy Maintenance Worker/Senior	30.00	773.26
324	16	Hwy Maintenance Worker/Senior	30.00	569.17
325	13	Hwy Maintenance Worker/Senior	30.00	587.06
326	11	Hwy Construction Technician III	30.00	1,045.51
327	17	Hwy Maintenance Crew Chief	30.00	748.67
328	19	Hwy Maintenance Supervisor	29.75	871.85
329	8	Hwy Construction Technician II	29.50	643.48
330	7	Hwy Maintenance Worker/Senior	29.50	565.65
331	1	Hwy Maintenance Worker	29.50	490.47
332	13	Hwy Maintenance Worker/Senior	29.50	583.39
333	8	Hwy Maintenance Crew Chief	29.50	646.87
334	6	Hwy Maintenance Supervisor	29.50	788.28
335	9	Hwy Maintenance Crew Chief	29.50	719.33
336	5	Hwy Maintenance Worker/Senior	29.25	581.15
337	11	Hwy Maintenance Worker/Senior	29.25	588.72
338	18	Automotive/Diesel Mechanic Lead	29.25	714.93
339	6	Hwy Maintenance Worker/Senior	29.00	519.13
340	18	Hwy Maintenance Worker/Senior	29.00	564.40
341	18	Hwy Maintenance Supervisor	29.00	765.85
342	4	Hwy Construction Technician IV	29.00	971.71
343	10	Hwy Maintenance Worker/Senior	29.00	521.45
344	6	Hwy Construction Technician II	29.00	635.52
345	12	Hwy Maintenance Crew Chief	29.00	639.14
346	9	Hwy Maintenance Crew Chief	29.00	632.03
347	9	Hwy Construction Technician III	29.00	627.67
348	13	Hwy Maintenance Crew Chief	29.00	706.69
349	14	Hwy Construction Technician IV	29.00	1,054.02
350	10	Hwy Maintenance Worker/Senior	28.75	533.00
351	9	Hwy Maintenance Worker/Senior	28.75	594.41
352	9	Automotive/Diesel Mechanic	28.50	647.78
353	8	Hwy Project Manager	28.50	1,078.69
354	10	Hwy Maintenance Worker/Senior	28.50	592.98
355	8	Hwy Maintenance Worker/Senior	28.50	758.66
356	4	Hwy Maintenance Worker/Senior	28.50	701.47
357	1	Hwy Construction Technician I	28.50	545.06
358	12	Hwy Maintenance Worker/Senior	28.25	599.11
359	7	Hwy Construction Technician III	28.25	873.25
360	8	Engineer (new)	28.00	833.49
361	16	Hwy Maintenance Worker/Senior	28.00	528.84
362	7	Hwy Construction Technician III	28.00	814.95
363	6	Hwy Construction Technician II	28.00	615.79
364	5	Hwy Maintenance Worker/Senior	27.75	516.90
365	10	Hwy Maintenance Worker/Senior	27.75	523.38
366	12	Hwy Mechanic District Supervisor	27.75	812.76
367	17	Hwy Maintenance Superintendent	27.75	961.26
368	13	Professional Engineer III (new)	27.75	1,096.01

NEBRASKA DEPARTMENT OF TRANSPORTATION
 PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
369	14	Hwy Maintenance Worker/Senior	27.75	585.47
370	9	Hwy Construction Technician I	27.75	469.29
371	11	Hwy Maintenance Worker/Senior	27.50	525.17
372	9	Hwy Construction Technician II	27.50	765.90
373	15	Hwy Mechanic District Supervisor	27.50	896.55
374	8	Hwy Maintenance Supervisor	27.50	987.64
375	13	Hwy Maintenance Worker/Senior	27.00	549.98
376	7	Hwy Construction Technician III	27.00	761.69
377	9	Hwy Maintenance Worker/Senior	27.00	529.81
378	21	Hwy Traffic Operations Center Operator/Lead	27.00	532.78
379	9	Hwy Project Manager	27.00	1,013.39
380	12	Hwy Maintenance Worker/Senior	26.90	670.79
381	10	Hwy Construction Technician III	26.80	735.13
382	9	Hwy Maintenance Worker/Senior	26.55	496.35
383	12	Hwy Maintenance Crew Chief	26.50	620.75
384	9	Hwy Construction Technician III	26.50	725.59
385	10	Engineer (new)	26.50	809.09
386	6	Hwy Maintenance Crew Chief	26.50	663.56
387	17	Hwy Maintenance Supervisor	26.50	741.58
388	10	Hwy Maintenance Supervisor	26.25	717.54
389	5	Hwy Maintenance Crew Chief	26.25	556.50
390	8	Hwy Maintenance Worker/Senior	26.00	499.82
391	4	Engineer (new)	26.00	749.95
392	8	Hwy Maintenance Worker/Senior	26.00	494.09
393	1	Hwy Maintenance Worker	26.00	432.28
394	3	Automotive/Diesel Mechanic	26.00	567.29
395	9	Hwy Maintenance Worker/Senior	26.00	583.04
396	8	Hwy Maintenance Crew Chief	25.75	552.16
397	11	Hwy Maintenance Worker/Senior	25.75	527.12
398	16	Hwy Construction Technician III	25.75	737.64
399	10	Hwy Construction Technician II	25.75	503.23
400	7	Hwy Maintenance Worker/Senior	25.75	464.05
401	12	Hwy Maintenance Supervisor	25.75	677.86
402	3	Hwy Maintenance Worker/Senior	25.75	470.22
403	7	Hwy Maintenance Worker/Senior	25.75	762.89
404	6	Hwy Maintenance Worker/Senior	25.50	458.80
405	5	Hwy Maintenance Worker/Senior	25.50	486.30
406	4	Hwy Maintenance Worker/Senior	25.50	564.46
407	15	Hwy Construction Technician III	25.50	620.96
408	12	Hwy Maintenance Worker/Senior	25.50	512.91
409	12	Office Specialist (new)	25.50	390.21
410	5	Hwy Maintenance Worker/Senior	25.50	518.55
411	8	Hwy Maintenance Worker/Senior	25.50	484.69
412	13	Automotive/Diesel Mechanic	25.25	548.80
413	10	Hwy Maintenance Worker/Senior	25.25	508.56

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
414	9	Automotive/Diesel Mechanic	25.00	523.55
415	3	Hwy Maintenance Supervisor	25.00	725.25
416	10	Hwy Maintenance Worker/Senior	25.00	481.02
417	9	Hwy Maintenance Worker	25.00	478.00
418	13	Hwy Maintenance Worker/Senior	25.00	508.43
419	8	Hwy Maintenance Worker/Senior	25.00	502.79
420	6	Hwy Construction Technician II	24.75	541.48
421	6	Hwy Construction Technician II	24.75	509.76
422	9	Hwy Maintenance Crew Chief	24.50	544.28
423	13	Hwy Maintenance Supervisor	24.50	660.59
424	6	Hwy Project Manager	24.50	861.42
425	10	Hwy Maintenance Crew Chief	24.50	578.98
426	8	Hwy Mechanic District Supervisor	24.50	553.53
427	7	Hwy Maintenance Worker/Senior	24.50	469.56
428	10	Hwy Maintenance Worker/Senior	24.25	472.69
429	7	Hwy Maintenance Worker/Senior	24.25	465.65
430	3	Hwy Construction Technician III	24.25	611.69
431	7	Hwy Maintenance Worker/Senior	24.25	462.77
432	9	Hwy Construction Technician III	24.25	569.75
433	9	Electronics Technician Senior	24.25	512.18
434	1	Office Technician (new)	24.00	308.45
435	6	Hwy Maintenance Worker/Senior	24.00	466.42
436	9	Hwy Maintenance Worker/Senior	24.00	468.56
437	1	Hwy Maintenance Worker	24.00	458.88
438	13	Hwy Maintenance Worker/Senior	24.00	454.61
439	15	Hwy Maintenance Worker/Senior	24.00	460.78
440	12	Hwy Maintenance Crew Chief	24.00	540.97
441	10	Hwy Maintenance Crew Chief	23.75	614.79
442	6	Hwy Maintenance Worker/Senior	23.75	422.92
443	11	Hwy Maintenance Supervisor	23.75	675.78
444	9	Hwy Construction Technician II	23.75	520.09
445	9	Hwy Maintenance Worker/Senior	23.75	450.07
446	11	Hwy Maintenance Crew Chief	23.75	557.57
447	8	Hwy Construction Technician III	23.75	510.48
448	9	Hwy Maintenance Worker/Senior	23.50	467.86
449	15	Hwy Maintenance Worker/Senior	23.50	476.55
450	5	Automotive/Diesel Mechanic	23.50	560.17
451	8	Hwy Maintenance Worker/Senior	23.50	446.79
452	19	Hwy Maintenance Worker/Senior	23.50	475.65
453	6	Hwy Maintenance Supervisor	23.50	660.45
454	6	Electronics Technician Leader	23.50	673.72
455	13	Hwy Maintenance Crew Chief	23.25	515.74
456	15	Automotive/Diesel Mechanic	23.25	528.41
457	8	Automotive/Diesel Mechanic	23.25	498.12
458	10	Hwy Maintenance Worker/Senior	23.25	538.70
459	7	Automotive/Diesel Mechanic	23.25	499.01

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
460	8	Electronics Technician Senior	23.25	443.39
461	7	Hwy Maintenance Worker	23.00	428.44
462	5	Hwy Construction Technician III	23.00	555.38
463	7	Hwy Maintenance Worker/Senior	23.00	430.06
464	5	Hwy Maintenance Crew Chief	23.00	555.67
465	8	Hwy Maintenance Crew Chief	23.00	537.15
466	7	Hwy Maintenance Worker/Senior	23.00	433.20
467	12	Automotive/Diesel Mechanic	23.00	503.66
468	9	Hwy Maintenance Supervisor	23.00	627.28
469	5	Hwy Maintenance Worker/Senior	23.00	437.23
470	15	Hwy Project Manager	23.00	813.79
471	6	Hwy Construction Technician IV	22.75	742.21
472	8	Hwy Project Manager	22.75	801.28
473	9	Hwy Maintenance Worker/Senior	22.75	519.00
474	8	Hwy Maintenance Worker/Senior	22.75	445.99
475	11	Hwy Maintenance Worker/Senior	22.50	437.67
476	13	Hwy Maintenance Crew Chief	22.50	524.55
477	9	Automotive/Diesel Mechanic	22.50	494.28
478	12	Hwy Maintenance Worker/Senior	22.50	440.74
479	5	Hwy Maintenance Worker/Senior	22.25	505.65
480	9	Hwy Maintenance Worker/Senior	22.25	418.44
481	10	Hwy Maintenance Superintendent	22.25	863.12
482	8	Hwy Maintenance Worker/Senior	22.00	440.45
483	12	Hwy Maintenance Worker/Senior	22.00	479.01
484	8	Hwy Construction Technician II	22.00	479.52
485	4	Automotive/Diesel Mechanic	22.00	480.45
486	17	Office Specialist (new)	21.75	371.98
487	5	Hwy Maintenance Crew Chief	21.75	474.01
488	13	Hwy Maintenance Worker/Senior	21.75	403.29
489	15	Hwy Project Manager	21.75	756.83
490	9	Hwy Maintenance Worker/Senior	21.50	430.98
491	16	Hwy Maintenance Worker/Senior	21.50	415.01
492	11	Hwy Construction Technician III	21.50	636.42
493	9	Hwy Maintenance Worker/Senior	21.50	410.18
494	11	Hwy Maintenance Worker/Senior	21.50	473.29
495	17	Hwy Maintenance Worker/Senior	21.50	427.11
496	10	Hwy Construction Technician III	21.50	479.36
497	11	Hwy Maintenance Supervisor	21.50	587.46
498	7	Hwy Maintenance Crew Chief	21.50	402.43
499	5	Automotive/Diesel Mechanic	21.25	395.09
500	12	Hwy Construction Technician III	21.25	590.45
501	9	Hwy Maintenance Worker/Senior	21.25	391.24
502	8	Hwy Maintenance Worker/Senior	21.25	399.77
503	9	Hwy Maintenance Worker/Senior	21.25	418.08
504	5	Hwy Materials and Tests Technician III	21.00	552.92
505	7	Hwy Maintenance Worker/Senior	21.00	385.15

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
506	7	Hwy Maintenance Crew Chief	21.00	478.56
507	12	Hwy Maintenance Crew Chief	21.00	437.15
508	7	Hwy Contracts Project Coordinator	21.00	509.58
509	8	Hwy Maintenance Worker/Senior	21.00	399.25
510	5	Hwy Maintenance Worker/Senior	20.76	439.12
511	5	Hwy Maintenance Worker/Senior	20.75	371.45
512	6	Hwy Construction Technician III	20.50	578.61
513	4	Hwy Maintenance Worker/Senior	20.50	366.97
514	8	Hwy Maintenance Worker/Senior	20.50	384.73
515	14	Hwy Materials and Tests Technician III	20.50	512.99
516	11	Hwy Project Manager	20.25	757.86
517	9	Hwy Maintenance Worker/Senior	20.25	408.66
518	15	Automotive/Diesel Mechanic	20.25	426.89
519	8	Automotive/Diesel Mechanic	20.25	387.29
520	6	Hwy Construction Technician III	20.00	512.30
521	6	Hwy Maintenance Worker/Senior	20.00	368.09
522	11	Hwy Project Manager	20.00	730.58
523	12	Hwy Maintenance Worker/Senior	20.00	388.23
524	4	Hwy Maintenance Worker/Senior	20.00	487.38
525	15	Hwy Maintenance Worker/Senior	20.00	527.69
526	10	Hwy Maintenance Worker/Senior	19.75	406.60
527	9	Hwy Maintenance Supervisor	19.75	544.61
528	4	Hwy Maintenance Supervisor	19.75	481.23
529	6	Hwy Construction Technician III	19.75	541.39
530	7	Automotive/Diesel Mechanic	19.75	409.32
531	10	Hwy Maintenance Worker/Senior	19.50	401.14
532	8	Hwy Construction Technician III	19.50	503.26
533	3	Hwy Construction Technician III	19.50	436.05
534	9	Hwy Maintenance Worker/Senior	19.50	529.83
535	12	Hwy Construction Technician III	19.50	486.43
536	3	Hwy Maintenance Worker/Senior	19.50	352.56
537	3	Hwy Construction Technician I	19.50	372.84
538	13	Hwy Construction Technician IV	19.50	599.90
539	6	Engineer (new)	19.50	532.76
540	5	Hwy Maintenance Worker/Senior	19.50	379.31
541	10	Hwy Maintenance Worker/Senior	19.25	391.65
542	7	Hwy Maintenance Superintendent	19.25	713.25
543	11	Hwy Maintenance Worker/Senior	19.25	374.03
544	8	Hwy Construction Technician III	19.25	451.15
545	7	Hwy Maintenance Worker/Senior	19.25	443.88
546	6	Hwy Maintenance Worker/Senior	19.25	375.52
547	9	Office Specialist (new)	19.25	401.82
548	11	Office Technician (new)	19.05	254.85
549	9	Hwy Maintenance Crew Chief	19.00	406.90
550	5	Hwy Designer III	19.00	626.87
551	5	Hwy Maintenance Worker/Senior	19.00	353.93

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
552	6	Hwy Maintenance Crew Chief	19.00	440.94
553	4	Hwy Construction Technician III	18.75	514.41
554	5	Hwy Construction Technician III	18.75	510.23
555	5	Hwy Maintenance Worker/Senior	18.50	388.16
556	9	Hwy Maintenance Crew Chief	18.50	456.37
557	11	Hwy Maintenance Worker/Senior	18.50	355.67
558	4	Hwy Construction Technician III	18.50	502.46
559	3	Hwy Maintenance Worker/Senior	18.50	378.48
560	8	Hwy Maintenance Worker/Senior	18.50	378.48
561	8	Hwy Maintenance Worker/Senior	18.50	391.38
562	7	Hwy Maintenance Worker/Senior	18.50	471.92
563	8	Hwy Maintenance Worker/Senior	18.25	403.42
564	5	Hwy Maintenance Worker/Senior	18.25	350.86
565	23	Hwy Quality Assurance Manager	18.25	636.91
566	6	Automotive/Diesel Mechanic	18.25	376.72
567	8	Hwy Maintenance Crew Chief	18.25	512.11
568	9	Hwy Maintenance Worker/Senior	18.25	364.95
569	4	Hwy Maintenance Worker/Senior	18.25	333.26
570	8	Hwy Maintenance Supervisor	18.00	486.89
571	4	Hwy Construction Technician II	18.00	408.59
572	10	Automotive/Diesel Mechanic	18.00	408.41
573	4	Hwy Maintenance Worker/Senior	18.00	373.20
574	4	Hwy Maintenance Crew Chief	18.00	394.22
575	5	Hwy Maintenance Worker/Senior	18.00	335.30
576	2	Hwy Maintenance Crew Chief	18.00	431.54
577	6	Hwy Maintenance Worker/Senior	17.75	343.31
578	10	Hwy Maintenance Worker/Senior	17.75	365.00
579	9	Hwy Maintenance Superintendent	17.75	596.24
580	6	Hwy Project Manager	17.75	604.31
581	6	Hwy Maintenance Worker/Senior	17.70	431.21
582	12	Hwy Maintenance Supervisor	17.60	562.88
583	8	Hwy Designer III	17.58	440.32
584	7	Hwy Maintenance Worker/Senior	17.50	405.16
585	3	Hwy Construction Technician II	17.50	442.42
586	9	Hwy Construction Technician III	17.50	426.38
587	6	Hwy Maintenance Supervisor	17.50	456.65
588	5	Hwy Maintenance Worker/Senior	17.50	325.99
589	6	Hwy Construction Technician III	17.50	447.67
590	16	Hwy Construction Technician IV	17.50	533.28
591	7	Hwy Maintenance Worker/Senior	17.50	328.41
592	10	Hwy Maintenance Worker/Senior	17.50	401.28
593	7	Hwy Maintenance Worker/Senior	17.50	318.69
594	9	Hwy Maintenance Worker/Senior	17.25	360.84
595	6	Hwy Maintenance Worker/Senior	17.25	401.67
596	9	Hwy Maintenance Worker/Senior	17.25	329.66
597	26	Hwy Project Manager	17.25	620.89

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
598	9	Hwy Maintenance Crew Chief	17.25	381.54
599	7	Hwy Maintenance Crew Chief	17.25	387.52
600	12	Hwy Maintenance Crew Chief	17.25	397.75
601	7	Automotive/Diesel Mechanic	17.10	358.43
602	8	Automotive/Diesel Mechanic	17.00	391.06
603	10	Hwy Materials and Tests Technician III	17.00	425.76
604	11	Hwy Project Manager	17.00	595.71
605	4	Hwy Maintenance Worker/Senior	17.00	304.32
606	8	Hwy Maintenance Superintendent	17.00	533.51
607	5	Hwy Construction Technician III	16.75	416.80
608	6	Hwy Maintenance Worker/Senior	16.75	379.39
609	6	Hwy Maintenance Worker/Senior	16.75	442.99
610	7	Hwy Maintenance Worker/Senior	16.75	330.56
611	7	Hwy Maintenance Worker/Senior	16.75	354.75
612	10	Hwy Maintenance Worker/Senior	16.50	406.18
613	7	Hwy Construction Technician III	16.50	459.04
614	7	Hwy Designer III	16.50	561.99
615	10	Hwy Maintenance Worker/Senior	16.50	331.55
616	5	Hwy Maintenance Worker/Senior	16.25	326.47
617	10	Hwy Maintenance Supervisor	16.25	416.67
618	6	Hwy Maintenance Worker/Senior	16.25	301.48
619	8	Hwy Maintenance Worker/Senior	16.25	315.61
620	5	Hwy Maintenance Crew Chief	16.25	361.57
621	5	Geodetic Survey Technician	16.25	363.54
622	6	Hwy Maintenance Worker/Senior	16.25	328.09
623	8	Hwy Maintenance Worker/Senior	16.25	307.88
624	5	Hwy Maintenance Crew Chief	16.25	302.71
625	5	Hwy Maintenance Worker/Senior	16.25	303.51
626	7	Hwy Maintenance Crew Chief	16.25	372.35
627	7	Hwy Maintenance Superintendent	16.25	530.18
628	13	Hwy Maintenance Worker/Senior	16.13	308.77
629	5	Hwy Construction Technician III	16.00	422.93
630	8	Hwy Construction Technician II	16.00	304.75
631	12	Hwy Maintenance Crew Chief	16.00	383.08
632	6	Hwy Maintenance Worker/Senior	16.00	391.23
633	8	Automotive/Diesel Mechanic	16.00	307.84
634	9	Hwy Maintenance Crew Chief	16.00	382.97
635	4	Hwy Maintenance Worker/Senior	16.00	320.67
636	8	Hwy Materials and Tests Technician III	16.00	305.91
637	8	Hwy Maintenance Worker/Senior	16.00	311.75
638	5	Hwy Maintenance Supervisor	16.00	542.05
639	5	Hwy Maintenance Worker/Senior	16.00	327.07
640	9	Hwy Maintenance Worker/Senior	16.00	312.76
641	1	Automotive/Diesel Mechanic Lead	15.99	414.30
642	8	Hwy Maintenance Worker/Senior	15.75	290.46
643	11	Hwy Maintenance Crew Chief	15.75	361.79

NEBRASKA DEPARTMENT OF TRANSPORTATION
PAYROLL IN EXCESS OF 40 HOURS PER WEEK

EXHIBIT H

Employee	Number of Weeks over 40 Hours	Job Description	Hours over 40 per Week	Potential Overpayments
644	5	Hwy Maintenance Superintendent	15.75	529.65
645	6	Hwy Maintenance Superintendent	15.75	601.58
646	6	Hwy Quality Assurance Manager	15.75	431.59
647	13	Hwy Maintenance Worker/Senior	15.75	309.52
648	6	Hwy Maintenance Supervisor	15.50	416.05
649	10	Hwy Maintenance Worker/Senior	15.50	358.88
650	7	Hwy Maintenance Worker/Senior	15.50	298.95
651	11	Hwy Construction Technician II	15.50	305.04
652	12	Hwy Construction Technician I	15.50	294.52
653	6	Hwy Mechanic District Supervisor	15.50	476.44
654	7	Hwy Maintenance Worker/Senior	15.50	294.51
655	7	Hwy Maintenance Worker/Senior	15.50	298.41
656	7	Hwy Maintenance Worker/Senior	15.25	290.53
657	8	Hwy Maintenance Worker/Senior	15.25	308.63
658	14	Hwy Project Scheduling/Program Analyst	15.25	338.94
659	8	Hwy Maintenance Worker/Senior	15.25	320.36
660	19	Automotive/Diesel Mechanic	15.25	335.54
661	6	Hwy Maintenance Worker/Senior	15.25	314.71
662	5	Hwy Maintenance Worker/Senior	15.25	313.94
663	10	Hwy Maintenance Worker/Senior	15.25	306.65
664	11	Hwy Maintenance Worker/Senior	15.25	300.20
665	14	Automotive/Diesel Mechanic	15.24	316.87
666	7	Hwy Maintenance Worker/Senior	15.05	310.99
667	9	Hwy Construction Technician III	15.00	334.65
668	4	Hwy Maintenance Superintendent	15.00	576.88
669	8	Hwy Maintenance Worker/Senior	15.00	291.76
670	5	Hwy Maintenance Supervisor	15.00	409.10
671	6	Automotive/Diesel Mechanic Lead	15.00	331.31
672	3	Hwy Maintenance Worker/Senior	15.00	316.51
673	4	Hwy Construction Technician III	15.00	365.75
674	5	Automotive/Diesel Mechanic	15.00	318.96
675	4	Hwy Construction Technician III	15.00	490.85
676	5	Hwy Maintenance Supervisor	15.00	433.02
677	5	Hwy Maintenance Worker/Senior	15.00	302.00
678	3	Hwy Maintenance Worker/Senior	15.00	346.05
679	4	Hwy Maintenance Crew Chief	15.00	454.69
680 – 1,452	2,839	Remaining 773 Employees Under 15 Hours	4,753.04	110,426.82
Totals	9,850			\$ 770,455.66

Source: APA created using employee data recorded in EnterpriseOne.