

# Certificate of Cost Allocation Plan

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal based on Fiscal Year Ended June 30, 2024, to establish cost allocations or billings for use in Fiscal Year 2026, are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Agency Name:

[Redacted]

*Beth M. Jay*  
June 26, 2024

Signature:

[Redacted]

Name of Official:

[Redacted]

Title:

Executive Director

Date of Execution:

[Redacted]

Select Grantee:

Project Number

FY24

Transp. Total  
Allocated Indirect  
Costs

Total Indirect / Total Direct  
Salaries & Fringes

Indirect Cost  
Rate

CAP Approved  
Salaries & Fringes

CTP Share of  
Transp. Indirect

\$ 163,899

=

13.75% X \$

204,267 = \$

28,078

\$ 1,192,375

Transportation  
Total Salaries &  
Fringes

	Apr 24	Budget	% of Bu...	Jul '23 - ...	YTD Budget	% of Bu...	Annual Bu...
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4000 · Revenue							
4020 · NCDOT - Federal	17,958	22,518	80%	219,973	225,177	98%	270,213
4021 · NCDOT - NC State	1,122	1,408	80%	13,746	14,072	98%	16,888
4025 · Covid 19 Funding	0	23,639	0%	294,913	236,394	125%	283,673
4028 · Veteran Program Revenue	1,180			21,432			
4092 · RC - Adm Trans	3,368	4,222	80%	41,249	42,220	98%	50,665
4160 · Transportation							
4162 · Medicaid - Contract Trans	181,849	87,500	208%	1,487,018	875,000	170%	1,050,000
4163 · Medicaid - RCATS Trans	60,565	61,667	98%	611,500	616,667	99%	740,000
4164 · Medicaid - Rockingham Co vouche	2,457	3,300	74%	25,936	33,000	79%	39,600
4166 · Modivcare - Medicaid	3,421	3,500	98%	25,751	35,000	74%	42,000
<b>Total 4160 · Transportation</b>	<b>248,292</b>	<b>155,967</b>	<b>159%</b>	<b>2,150,205</b>	<b>1,559,667</b>	<b>138%</b>	<b>1,871,600</b>
4173 · UMAR	3,400	3,333	102%	34,425	33,333	103%	40,000
4179 · Fares	0			977			
4185 · I/C LEAF Transportation	496	750	66%	7,296	7,500	97%	9,000
4290 · NCDOT County Pass Through							
4291 · NCDOT -CPT - EDTAP	2,933	8,418	35%	113,624	84,179	135%	101,015
4293 · NCDOT-CPT-RGP	26,306	12,314	214%	138,878	123,139	113%	147,767
4295 · NCDOT-CPT-EMPL	0	2,359	0%	28,339	23,591	120%	28,309
<b>Total 4290 · NCDOT County Pass Through</b>	<b>29,238</b>	<b>23,091</b>	<b>127%</b>	<b>280,841</b>	<b>230,909</b>	<b>122%</b>	<b>277,091</b>
4311 · Insurance Proceeds	0			8,125			
<b>Total 4000 · Revenue</b>	<b>305,054</b>	<b>234,928</b>	<b>130%</b>	<b>3,073,181</b>	<b>2,349,272</b>	<b>131%</b>	<b>2,819,130</b>
<b>Total Income</b>	<b>305,054</b>	<b>234,928</b>	<b>130%</b>	<b>3,073,181</b>	<b>2,349,272</b>	<b>131%</b>	<b>2,819,130</b>
<b>Gross Profit</b>	<b>305,054</b>	<b>234,928</b>	<b>130%</b>	<b>3,073,181</b>	<b>2,349,272</b>	<b>131%</b>	<b>2,819,130</b>
<b>Expense</b>							
5000 · Salaries Expense							
5010 · Salaries	80,260	72,917	110%	782,744	729,167	107%	875,000
5015 · Incentive Pay/Bonus	0	125	0%	11,500	1,250	920%	1,500
<b>Total 5000 · Salaries Expense</b>	<b>80,260</b>	<b>73,042</b>	<b>110%</b>	<b>794,244</b>	<b>730,417</b>	<b>109%</b>	<b>876,500</b>
5019 · Misc Fringe items	0			0	0	0%	0
5099 · Mileage Reimbursements	23			44			
5100 · Employee Benefits							
5102 · FICA Expense	5,694	5,588	102%	56,997	55,877	102%	67,052
5110 · Medical Insurance	15,601	8,792	177%	130,719	87,920	149%	105,504
5140 · Retirement	313	175	179%	2,991	1,750	171%	2,100
5190 · Allocated Benefits	6,769	4,071	166%	48,596	40,712	119%	48,854
<b>Total 5100 · Employee Benefits</b>	<b>28,378</b>	<b>18,626</b>	<b>152%</b>	<b>239,303</b>	<b>186,258</b>	<b>128%</b>	<b>223,510</b>
5195 · HR Gifts and Promotions	123			123			
5200 · Vehicle Expense							
5210 · Fuel Expense	16,070	19,650	82%	170,249	196,500	87%	235,800
5220 · Vehicle Maintenance	14,170	10,500	135%	86,642	105,000	83%	126,000
5221 · Vehicle Maintenance Capital Exp	0			26,988			
5225 · License/Registration	0			42			
5230 · Vehicle Insurance	0	7,500	0%	75,250	75,000	100%	90,000
<b>Total 5200 · Vehicle Expense</b>	<b>30,240</b>	<b>37,650</b>	<b>80%</b>	<b>359,170</b>	<b>376,500</b>	<b>95%</b>	<b>451,800</b>
5246 · Contract Transportation	152,175	81,157	188%	1,277,110	811,572	157%	973,886
5250 · Employee Training	0			0	0	0%	0
5300 · Medical Supplies							
5301 · Medical Supplies - gloves	0	333	0%	694	3,333	21%	4,000
5300 · Medical Supplies - Other	0			66			
<b>Total 5300 · Medical Supplies</b>	<b>0</b>	<b>333</b>	<b>0%</b>	<b>760</b>	<b>3,333</b>	<b>23%</b>	<b>4,000</b>
5520 · Uniforms Transportation	0	417	0%	0	4,167	0%	5,000
5700 · Marketing	2,207	575	384%	3,189	5,750	55%	6,900
6000 · Utilities							
6020 · Telephone	835	1,044	80%	8,515	10,443	82%	12,532
6030 · Other	70	253	28%	1,998	2,525	79%	3,030
<b>Total 6000 · Utilities</b>	<b>905</b>	<b>1,297</b>	<b>70%</b>	<b>10,513</b>	<b>12,968</b>	<b>81%</b>	<b>15,562</b>

	Apr 24	Budget	% of Bu...	Jul '23 - ...	YTD Budget	% of Bu...	Annual Bu...
<b>6100 · Professional Fees</b>							
6110 · Legal Fees	0	108	0%	1,001	1,083	92%	1,300
6150 · Medical Testing	54	232	23%	1,134	2,322	49%	2,786
6170 · Dues	0	144	0%	2,893	1,440	201%	1,728
6171 · Information Tech Services	52	155	34%	566	1,550	37%	1,860
6172 · Professional Fees - Other	0	5	0%	0	50	0%	60
6173 · Professional Fees - Background	0	48	0%	262	479	55%	575
<b>Total 6100 · Professional Fees</b>	<b>106</b>	<b>692</b>	<b>15%</b>	<b>5,856</b>	<b>6,924</b>	<b>85%</b>	<b>8,309</b>
<b>6200 · Copier Lease</b>	<b>519</b>	<b>328</b>	<b>159%</b>	<b>4,963</b>	<b>3,275</b>	<b>152%</b>	<b>3,930</b>
6211 · Copier - Overage	6	42	14%	17	417	4%	500
6300 · Repairs Maintenance other	0	0	0%	0	0	0%	0
6400 · Miscellaneous	0			0	0	0%	0
<b>6500 · Office Supplies</b>							
6510 · Postage	99	142	70%	1,139	1,423	80%	1,708
6515 · Program supplies	0	28	0%	2,184	283	771%	340
6520 · Office Supplies - Office	26	333	8%	3,490	3,333	105%	4,000
6521 · New Computers	0	500	0%	0	5,000	0%	6,000
6540 · Office Equipment	0	0	0%	385	0	100%	0
<b>Total 6500 · Office Supplies</b>	<b>125</b>	<b>1,004</b>	<b>12%</b>	<b>7,199</b>	<b>10,040</b>	<b>72%</b>	<b>12,048</b>
<b>6620 · PayPal Charges</b>	<b>0</b>			<b>11</b>			
<b>6995 · Indirect Costs</b>							
6996 · Direct Admin Wages	9,237	8,738	106%	88,093	87,377	101%	104,852
6997 · Allocated Admin - General Costs	3,405	4,139	82%	51,035	41,392	123%	49,670
<b>Total 6995 · Indirect Costs</b>	<b>12,642</b>	<b>12,877</b>	<b>98%</b>	<b>139,128</b>	<b>128,768</b>	<b>108%</b>	<b>154,522</b>
<b>Total Expense</b>	<b>307,708</b>	<b>228,039</b>	<b>135%</b>	<b>2,841,630</b>	<b>2,280,389</b>	<b>125%</b>	<b>2,736,467</b>
<b>Net Ordinary Income</b>	<b>(2,654)</b>	<b>6,889</b>	<b>(39)%</b>	<b>231,551</b>	<b>68,883</b>	<b>336%</b>	<b>82,663</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
4022 · NCDOT Van Purchases - Federal	0	85,634	0%	0	856,340	0%	1,027,608
4023 · NCDOT Van Purchases - NC State	0	10,704	0%	0	107,043	0%	128,451
4095 · Local Match Van Purchase - Coun	0	10,704	0%	0	107,043	0%	128,451
<b>Total Other Income</b>	<b>0</b>	<b>107,043</b>	<b>0%</b>	<b>0</b>	<b>1,070,425</b>	<b>0%</b>	<b>1,284,510</b>
<b>Other Expense</b>							
5240 · Van Purchase Capital Expense	0	107,043	0%	0	1,070,425	0%	1,284,510
5241 · Contra Account Van Purchase	0	(107,043)	0%	0	(1,070,425)	0%	(1,284,510)
7500 · Depreciation Expense allowable	424	424	100%	4,238	4,238	100%	5,085
7501 · Depreciation expense unallowabl	25,821	25,821	100%	258,210	258,209	100%	309,851
<b>Total Other Expense</b>	<b>26,245</b>	<b>26,245</b>	<b>100%</b>	<b>262,447</b>	<b>262,447</b>	<b>100%</b>	<b>314,936</b>
<b>Net Other Income</b>	<b>(26,245)</b>	<b>80,798</b>	<b>(32)%</b>	<b>(262,447)</b>	<b>807,978</b>	<b>(32)%</b>	<b>969,574</b>
<b>Net Income</b>	<b>(28,899)</b>	<b>87,687</b>	<b>(33)%</b>	<b>(30,896)</b>	<b>876,862</b>	<b>(4)%</b>	<b>1,052,237</b>

	Apr 24	Budget	% of Budget	Jul '23 -...	YTD Bu...	% of Budget	Annual ...
Ordinary Income/Expense							
Income							
4000 · Revenue							
4025 · Covid 19 Funding	0	12,112	0%	157,005	121,123	130%	145,347
4064 · NCDOT 5310 grant - skat bus	0	10,625	0%	113,224	106,250	107%	127,500
4070 · USDA	0	0	0%	0	0	0%	0
4080 · NC Dept of Revenue	0	2,167	0%	20,644	21,667	95%	26,000
4179 · Fares	1,141	1,333	86%	14,490	13,333	109%	16,000
4200 · Miscellaneous Income	0			1,200			
4311 · Insurance Proceeds	0			2,478			
Total 4000 · Revenue	1,141	26,237	4%	309,042	262,373	118%	314,847
Total Income	1,141	26,237	4%	309,042	262,373	118%	314,847
Gross Profit	1,141	26,237	4%	309,042	262,373	118%	314,847
Expense							
5000 · Salaries Expense							
5010 · Salaries	13,941	12,000	116%	138,790	120,000	116%	144,000
5015 · Incentive Pay/Bonus	0	13	0%	1,500	125	1,200%	150
Total 5000 · Salaries Expense	13,941	12,013	116%	140,290	120,125	117%	144,150
5019 · Misc Fringe items	0			0	0	0%	0
5099 · Mileage Reimbursements	150	146	103%	1,628	1,458	112%	1,750
5100 · Employee Benefits							
5102 · FICA Expense	1,828	918	199%	9,828	9,180	107%	11,016
5103 · Unemployee Tax Expense	31	20	159%	131	196	67%	235
5110 · Medical Insurance	0	0	0%	0	0	0%	0
5150 · Disability	0	0	0%	0	0	0%	0
5190 · Allocated Benefits	1,176	670	176%	8,579	6,696	128%	8,035
Total 5100 · Employee Benefits	3,035	1,607	189%	18,538	16,072	115%	19,286
5195 · HR Gifts and Promotions	0	0	0%	0	0	0%	0
5200 · Vehicle Expense							
5210 · Fuel Expense	4,496	6,120	73%	41,056	61,200	67%	73,440
5220 · Vehicle Maintenance	4,229	2,872	147%	21,573	28,715	75%	34,458
5230 · Vehicle Insurance	0	875	0%	11,942	8,750	136%	10,500
Total 5200 · Vehicle Expense	8,725	9,867	88%	74,571	98,665	76%	118,398
5520 · Uniforms Transportation	0	0	0%	0	0	0%	0
5700 · Marketing	79	0	100%	3,324	0	100%	0
6000 · Utilities							
6020 · Telephone	300	300	100%	3,000	3,000	100%	3,600
6030 · Other	0	188	0%	0	1,875	0%	2,250
Total 6000 · Utilities	300	488	62%	3,000	4,875	62%	5,850
6100 · Professional Fees							
6110 · Legal Fees	0			0	0	0%	0
6150 · Medical Testing	80	0	100%	80	0	100%	0
6170 · Dues	0			246	0	100%	0
Total 6100 · Professional Fees	80	0	100%	326	0	100%	0
6300 · Repairs Maintenance other	115			115			
6995 · Indirect Costs							
6996 · Direct Admin Wages	1,605	1,437	112%	15,722	14,370	109%	17,244
6997 · Allocated Admin - General Costs	591	681	87%	9,048	6,808	133%	8,169
Total 6995 · Indirect Costs	2,196	2,118	104%	24,771	21,178	117%	25,413
Total Expense	28,621	26,237	109%	266,563	262,372	102%	314,847
Net Ordinary Income	(27,480)	0	(274,804,300)%	42,479	0	42,478,580%	0
Other Income/Expense							
Other Expense							
7501 · Depreciation expense unallowabl	7,485	7,485	100%	74,854	74,854	100%	89,825
Total Other Expense	7,485	7,485	100%	74,854	74,854	100%	89,825
Net Other Income	(7,485)	(7,485)	100%	(74,854)	(74,854)	100%	(89,825)
Net Income	(34,966)	(7,485)	467%	(32,376)	(74,854)	43%	(89,825)