

KIPDA FY 2023

COST ALLOCATION PLAN

JULY 1, 2022 TO JUNE 30, 2023

Kentuckiana Regional Planning and Development Agency
11520 Commonwealth Drive, Louisville, KY 40299
Office 502-266-6084 Fax 502-266-5047

FY 2023 CAP DOCUMENTATION FORM

NAME of ADD: KIPDA

Individual completing form: Thomas W. Pope

The plan submitted is a(n):

Cost Allocation Plan (CAP) Indirect Cost Rate Proposal (ICRP) Our plan is blended

NOTE: Some plans may be blended and have elements of both a CAP and ICRP. These plans should meet all the elements of a CAP and the any additional ICRP elements applicable to the entity.

Please verify these required items are included in your CAP or ICRP:

- Introductory Statement explaining the plan and any specific information
- Statement assuring the district has board-approved operation policies.
- Roster of all work elements
- Chart of Accounts
- Formal books of entry
- Organization Chart sufficiently detailed to show operations
- Copy of audited financial statements or Executive Budget
- Certification of compliance with federal requirements, including reference to compliance with OMB Circular A-87.
- A brief description of each allocated central service/shared costs
- Identification of the unit rendering the allocated/shared service and operations receiving the Service
- Items of Expense included in the cost of allocated/shared services. (allowable per OMB Circular A-87)
- Description of method used to distribute costs to all benefiting cost objectives (including federal programs).
 - No changes in methodology of allocation or classification of costs from our FY 2022 CAP
 - Changes from FY 2022 None
 - CAP are as specified: (additional pages may be use if necessary)

Signed: _____



Print Name: Thomas W. Pope

Title: _____

Director of Finance

Date: March 3, 2022

CERTIFICATE OF COST ALLOCATION

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

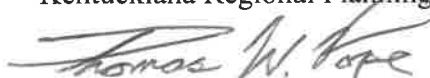
(1) All costs included in this plan dated March 3, 2022 to establish billings and final indirect costs for the fiscal year ending June 30, 2023, are allowable in accordance with the requirements of the Federal and State award(s) to which they apply and 2CFR Part 200. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in the plan are properly allocable to Federal and State awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements 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 and funders will be notified of any accounting changes that would affect the plan.

I declare that the foregoing is true and correct.

Governmental Unit Kentuckiana Regional Planning and Development Agency

Signature:



Name of Official

Thomas W. Pope

Title:

Director of Finance

Date of Execution:

March 3, 2022

I. INTRODUCTORY STATEMENT

The Cost Allocation Plan has been developed along the principles and standards as determined in 2CFR Part 200.

The Cost Allocation Plan is a cost allocation methodology rather than an indirect cost rate proposal. We feel that use of the indicated methodology based on year-to-date actual costs rather than a predetermined rate provides more accurate monthly (including year-end) financial statements and reports to funders.

Due to the amount of direct Federal funding received, it is not necessary for this plan to be submitted to a Federal cognizant agency. However, it is maintained and readily available for any required auditing procedures.

The Cost Allocation Plan is the management tool utilized by the Kentuckiana Regional Planning and Development Agency (KIPDA) to identify, accumulate, and distribute costs and has been approved by the KIPDA Board of Directors.

This plan, along with the methodology of accrual accounting and the use of direct salary and wages, leave, and fringe benefits as a basis for distribution of indirect/shared costs, ensures that each program and the individual element(s) therein share(s) equitably in the distribution.

While it would be possible to charge all costs directly, it is more practical to establish a system to distribute non-direct program related costs.

Monthly (including year-end) financial statements are prepared using actual direct salary and wages, leave, and fringe benefits as the basis for distribution of actual indirect/shared costs to individual work elements/programs. Indirect/shared costs are distributed based upon the relationship of a work element's/program's direct salary and wages, leave, and fringe benefits to total direct salary and wages, leave, and fringe benefits.

KIPDA has and utilizes Board approved operating policies.

II. COST ALLOCATION PLAN POLICY

- All funds which are disbursed by the Kentuckiana Regional Planning and Development Agency are either chargeable to a specific program element as a direct charge, a divisional shared cost, or spread to all program elements as an organization-wide indirect cost. Direct charges are defined in 2 CFR 200 as those that can be identified specifically with a particular final cost objective. Divisional shared costs are those incurred for a common or joint purpose benefiting a specific group of program elements and not readily assignable to the program element benefited but is related to the respective group of program elements. Organization-wide

indirect costs are those incurred for a common or joint purpose benefiting all program elements and not readily assignable to the program elements benefited.

- Each month (including year-end), financial statements are prepared with organization-wide indirect costs distributed based upon the relationship of a work element's actual direct salary and wages, leave, and fringe benefits to total actual organization-wide direct salaries, leave, and fringe benefits and reported as indirect costs.
- In addition to the organization-wide indirect cost allocation, each month (including year-end) for billing and reporting purposes actual costs from the divisional shared cost pools are distributed. Three divisional shared cost pools for these costs have been developed. One pool distributes shared administrative costs to the following programs: Title III B, Title III C1, Title III C2 and Title III E and HomeCare. The second pool distributes shared program service-related costs to the following programs: Title III B, Title III D, Title III E and SHIP. The final pool distributes shared ADRC program service costs to Title III B, Title III E, HomeCare, and Kentucky Caregiver. The costs in the first two pools are distributed to the respective programs based upon the relationship of each program element's actual direct salary and wages, leave, and fringe benefits to actual direct salary and wages, leave, and fringe benefits for the respective group of program elements. The ADRC shared program service costs are distributed based on the percentage of inquiries on the programs involved. The allocated shared grouped costs are added to the actual related costs in the respective administrative or program element.

Listed below are explanations of the Costs of major expense items utilized by the Kentuckiana Regional Planning and Development Agency in cost distribution.

COSTS

1. Salary and wages - Salary and wages are charged to various element(s) to which their work is attributable. If the work is readily identifiable with particular program elements, or divisional shared cost pools, it is charged to the particular program element of divisional shared cost pool. If the work is performed for a common or joint purpose benefiting all program elements and is not readily assignable to program elements or shared cost pools specifically benefited it is an indirect cost. Agency administrative personnel will generally be charged as an indirect cost.
2. Fringe Benefits, Vacation, Sick, Holiday, and Other Leave - Fringe benefits and vacation, sick, holiday, and other leave costs are accumulated in cost pools. Costs from these pools are distributed in the ratio of actual charged salary and wages of employees based on eligibility for the respective pools.

3. Temporary Services - Temporary services which are charged as a direct cost if the work assigned is readily identifiable with a particular program elements or divisional shared cost pools. Other temporary services are charged as an indirect cost.
4. Postage - Postage expenses which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. Postage expense which is not identified with a particular work element or divisional shared cost pools shall be charged as indirect cost.
5. Advertising - Advertising costs which are directly attributable to specific work elements, or divisional shared cost pools shall be charged to the particular element of particular pool. Other advertising is charged as an indirect cost. Advertising costs include hiring and procurement advertising.
6. Audit Fees - Audit fees are charged as indirect costs.
7. Contract Services - All contracts which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. If, in fact, there should be a contract which could not be identifiable with a particular element or program it would be an indirect cost.
8. Legal Services- Legal services related to procurement, contracts, personnel, and other legal matters are charged as indirect costs.
9. Telephone - If telephone expenses which are directly attributable to specific work elements, or divisional shared cost pools shall be charged to the particular element of particular pool. Other telephone expense is charged as an indirect cost.
10. Travel - All travel costs which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. All other travel costs are charged as indirect costs.
11. Office Maintenance - Office maintenance is charged as an indirect cost.
12. Office Rent – Office rent is charged as an indirect cost. Office rent is required due to space limitations.
13. Equipment – Equipment purchases which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. Other equipment is charged as an indirect cost.
14. Office Supplies - Office supplies are generally charged as an indirect cost. If supplies are needed for specific programs they are charged as a direct cost.

15. Copying - Copying expense which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. Copying expense which is not identified with specific work elements shall be charged as an indirect cost.
16. Depreciation – Depreciation on property and equipment which was not purchased with grant funds is charged as an indirect cost. No depreciation on items purchased with grant funds is charged to program elements.
17. Utilities - Utilities are charged as an indirect cost.
18. Other Expenses - Other expenses which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. Expenses which are not identified with a particular work element shall be charged as an indirect cost.

Transportation Division Allocation

For all MPO transportation grants, expenses are allocated to the MPO grants based upon the relationship of the budgeted revenues for the work element.

III. FORMAL BOOKS OF ENTRY

Journals

- a. Cash Receipts Journal
- b. Cash Disbursements Journal
- c. General Ledger
- d. Payroll Register
- e. Voucher Register

This is to confirm that the Kentuckiana Regional Planning and Development Agency does in fact have in-house and does utilize the above listed formal books of entry in the accounting functions.

IV. WORK ELEMENTS

Listed below are the various work elements used by the Kentuckiana Regional Planning and Development Agency:

PROGRAM ELEMENT CODES AND DESCRIPTIONS

WORK ELEMENTS FOR FY 2023

(Some work elements may not be used)

Element #	Description
300000	Technical Assistance (140)
300100	Not in use
300200	CDBG (125)
300300	EDA (120)
300400	Program Administration (150)
301000	WRIS Maintenance
301100	Nightingale MSD
301200	Hite Creek MSD
301300	Hardy Creek CDBG
301400	Angel's Envy CDBG
301700	Shepherdsville GPS
301800	Trimble CDBG-CV
301801	Bullitt Cty Roe Hill CDBG
301810	Henry CDBG-CV
301820	Oldham CDBG-CV
301830	Spencer CDBG-CV
301840	Shelby CDBG-CV
301850	Bullitt CDBG-CV
301860	Shelbyville CDBG-CV
301870	Taylorsville CDBG-CV
301880	La Grange CDBG-CV
301890	Crestwood CDBG-CV
301891	Mt. Washington CDBG-CV
301892	Shepherdsville CDBG-CV
301910	LWC Eagles Rd CWG
301911	LWC Hwy 1694 CWG
301912	LWC John Lee Rd CWG
301913	LWC Oak Street CWG
301914	LWC Muhammad Ali CWG
301915	Shelbyville CWG
302000	Inventory Project - BULLITT CTY
303000	Inventory Project - HENRY CTY
303100	City of Eminence ARPA
303110	City of Hillview ARPA
303120	City of New Castle ARPA
303200	City of Shelbyville ARPA
303210	City of Hurstbourne ARPA
303220	City of Richlawn ARPA
303300	Middletown ARPA

303310 City of Lebanon Junction ARPA
303320 City of Rolling Fields ARPA
303400 City of Pleasureville ARPA
303410 City of Lyndon ARPA
303420 City of Rolling Hills ARPA
303500 St. Regis Park ARPA
303510 City of Prospect ARPA
303520 City of Taylorsville ARPA
303600 Peewee Valley ARPA
303610 City of Shively ARPA
303620 City of Watterson Park ARPA
303700 Spencer County ARPA
303710 City of Hickory Hills ARPA
303720 City of Westwood ARPA
303800 Plantation ARPA
303810 City of Meadow Vale ARPA
303820 City of Douglas Hills ARPA
303900 City of Forest Hills ARPA
303910 City of Meadowview Estates ARPA
303920 City of Graymoor-Devondale ARPA
303930 City of Lincolnshire ARPA
304000 Inventory Project - JEFFERSON CTY
305000 Inventory Project- OLDHAM CTY
306000 Inventory Project - SHELBY CTY
307000 Inventory Project - SPENCER CTY
308000 Inventory Project - TRIMBLE CTY
309000 Hazard Mitigation
309100 Lebanon Junction
310100 System Monitoring
310200 Long Range Plan
310300 Short Range Plan
310400 Administration
310600 MPO Contracts
315000 Rideshare
316000 Statewide Planning
317100 Floyd Cty Study
317200 Air Pollution
317300 Oldham County Study
317500 5303 TARC Fleet Electrification
317600 5303 TARC Mobility Study
319000 LaGrange SRF
319100 EDA Covid-19 Response
319300 Bedford CDBG
319350 LWC Roe Hill SRF
320000 Aging Pool

320100 Program Pool
320200 Title III B - Administration
320210 Title III C1 Admin
320220 Title III C2 Admin
320240 Title III E Admin
320300 COVID-19
320500 Title III B Subcontractors
320510 Get There - IIIB Trans
320600 Title III Training
320700 Title III B - I & A
320800 Title III C 1 Subcontractor
320900 Title III C 2 Subcontractor
321000 Title III D In-House Services
322000 Title III D H P Subcontractors
322200 Title IIIB case management
322300 Title IIIB assessment
323000 National Caregivers - In-house services
324000 National Caregivers - Vouchers
325000 National Caregivers - Subcontractors
326000 SHIP Administration
327000 SHIP In-house Services
327500 SHIP Subs
328000 Title VII - Elderabuse Subcontractors
329000 Ombudsman Title VII
330000 Long Term Care Ombudsman
331000 KY Caregivers Coordination
332000 KY Caregivers In-house Services
333000 KY Caregivers - Vouchers
334000 KY Caregivers - Subcontractors
335000 Homecare Administration
336000 HC - Expenses (non-sub)
337000 HC Subcontractors
338000 HC - Assessment
339000 HC - Case Management
344000 NSIP October-June
345000 NSIP- July-September
345100 FAST
348000 ADRC
348100 ADRC Medicaid
348200 ADRC - No Wrong Door
348300 ADRC Med CDC FED
349300 MIPPA SHIP July- Aug
349400 MIPPA AAA July-Aug
349500 MIPPA ADRC July-Aug
350000 HCB Support Broker

351000 HCB Financial Management
352000 HCB Client Costs
353000 SCL Support Broker
354300 Case Management HCB
354500 Case Management M P
356000 HCB Traditional Support Broker
359300 MIPPA SHIP Sept-June
359400 MIPPA AAA Sept-June
359500 MIPPA ADRC Sept-June
364100 Mental Health Coalition
364200 SE4A Funds
364700 Meals on Wheels Stipend - Meals
364800 Meals on Wheels -Friendly Visits
365000 FAN PROGRAM
368400 KHBE
368500 KCHIP
368600 KHBE- SNAP
372000 Humana Holiday Meals Grant
373000 Centenarians Event
373500 PCHP/Anthem
374100 GWEP #1
374300 BHWET Grant
380000 Local Funds
391000 GASB 68
392000 GASB 75
393000 Property/Equip
995100 Annual Leave
995200 Sick Leave
995300 Holiday Leave
995400 Jury Duty
995500 Other Leave
995600 Annual Leave Termination Pay
995700 Emergency Sick Leave
997000 General Ledger
998000 Fringe Benefit Pool
999000 Indirect Cost Pool

V. UNIFORM CHART OF ACCOUNTS

**KIPDA
CHART OF ACCOUNTS
JULY 1, 2022**

GL Code	Description
Assets	
10000	Payroll Cash Account
10100	Cash Account
10110	CDO Payroll Account
10200	A/R CDO Credit Card
10400	Investments
10500	Accrued interest receivable
11500	GASB 68 Pension Outflow
11600	GASB 75 OPEB Outflows
11700	Prop/Equip
12000	Accounts Receivable
12100	Accounts Receivable - Other
12110	A/R - CDO Other
12200	A/R DAIL
12250	A/R DSS Contract/Grants
12300	A/R Medicaid
12400	A/R Transportation
12500	A/R Contracts
12600	A/R DLG
12900	A/R CDO Patient Liability
15000	Prepaid Insurance
15100	Prepaid Expenses
15200	Prepaid Postage
16000	Fixed Assets
16500	Accumulated Depreciation
17000	Travel Control
Liabilities	
20000	Accounts Payable
20100	Federal Tax W/H
20200	FICA Tax W/H
20300	State Tax W/H
20400	Local Tax W/H
20500	GASB 68 Deferred Inflow Pension
20510	GASB 68 Pension Liability
20520	GASB 75 OPEB Liability
20530	GASB 75 Deferred Inflows OPEB
20600	Deferred Comp-401K
20700	Deferred Comp-457
20800	401(K) Roth IRA
20900	Vision-125K
21000	Medical Ins - 125K

21200 Roth After Tax
21300 AFLAC W/H
21400 Dental - 125K
21500 Life insurance-after tax
21600 AFLAC - 125K
21700 Loan
21800 Retirement Purchase - AT
21900 FSA - Medical
22000 FSA -Dependent Care
22100 Med Ins - AT
22200 Direct Deposit #2
22300 Direct Deposit #3
22400 Retirement Purchase - Before Tax
22500 Direct Deposit 4
22600 Direct Deposit 5
23100 Retirement W/H
23200 Annuity - 1%
24000 Debt - Employee
24100 United Way W/H
24900 Fan Donations
25000 Debt on Building
25100 CDO Federal tax W/H
25200 CDO State Tax W/H
25300 CDO Local Tax W/H
25400 CDO FICA Tax W/H & Accrued
25500 State Unemployment Ins (CDO)
25600 Federal Unemployment (CDO)
25700 CDO Other Withholdings
25800 CDO Accounts Payable - Other
25900 CDO Accrued Payroll
25910 CDO Medicaid deposits
26000 Accrued Payroll
26100 Accrued Travel Expenses
26200 A/P - CHS
26300 Unearned Grant
26400 A/P - DLG
26500 Accrued Annual Leave
26600 Accrued Legal Expense
26700 A/P - Other Contracts
26800 A/P Subcontractors
26900 Accrued KY Unemployment
27000 Accrued Interest
27100 CDO Advances
27200 Meeting donations
27300 A/P Tarc
27310 A/P Transportation
27400 Vanpool Fees Due Tarc
27410 Deferred Vanpool Fees
27420 Deferred Hite Creek Revenue

27430 Deferred Shepherdsville GPS Revenue
27440 Deferred Lebanon Junction Revenue
27500 Vanpool Deposits
27610 GWEP #1
27700 BHWET
27710 Mental Health Grant
27720 MOWA
27800 Edith Grigsby
27900 SE4A
27910 FASI
27920 PCHP - Deferred Rev
28100 Other Payables

Projects

30000 CED Operations
30200 Inventory Project
30300 CED ARPA Contracts
30350 Clean Water Grant - CWG
30500 CED CDBG-CV Utility Assistance
30700 Contract Work
31000 MPO Operations
31500 Rideshare
31600 Statewide Planning
31700 Contract Services
32000 Aging
35000 PDS-CDO
36400 Special Projects
36800 KHBE Project
38000 General Fund
39000 Fund Balance
39100 GASB 68 Pension Equity
39200 GASB 75 OPEB Equity
39300 Property/Equip Fund
39700 General Ledger
39800 Fringe Benefit Pool
39900 Indirect Cost Pool

Revenues

40000 Bullitt County
40100 Charlestown
40200 Clark County
40300 Clarksville
40400 Floyd County
40500 Henry County
40700 Jeffersonville
40800 Louis/Jeff Metro Gov't
40900 New Albany
41000 Oldham County
41100 Shelby County
41200 Spencer County
41300 Trimble County

41410 LWC Eagles Rd CWG
41412 LWC Hwy 1694 CWG
41413 LWC John Lee Rd CWG
41414 LWC Oak St CWG
41415 LWC Muhammad Ali CWG
41416 Shelbyville CWG
41450 Hardy Creek CDBG
41455 Bullitt Cty Roe Hill CDBG
41460 Angel's Envy CDBG
41465 LWC Roe Hill SRF
41470 Trimble CDBG-CV
41480 Henry CDBG-CV
41490 Oldham CDBG-CV
41510 Spencer CDBG-CV
41520 Shelby CDBG-CV
41530 Bullitt CDBG-CV
41540 Shelbyville CDBG-CV
41550 Bedford CDBG
41560 Taylorsville CDBG-CV
41570 La Grange CDBG-CV
41580 Crestwood CDBG-CV
41590 Mt. Washington CDBG-CV
41600 LaGrange SFE
41610 Shepherdsville CDBG-CV
41620 City of Eminence ARPA
41621 City of Forest hills ARPA
41622 City of New Castle ARPA
41623 City of Westwood ARPA
41630 City of Shelbyville ARPA
41631 City of Hickory Hill ARPA
41632 City of Prospect ARPA
41633 City of Douglas Hills ARPA
41640 City of Pleasureville ARPA
41641 City of Hillview ARPA
41642 City of Richlawn ARPA
41650 Middletown ARPA
41651 City of Hurstbourne ARPA
41652 City of Rolling Fields ARPA
41660 St. Regis Park ARPA
41661 City of Lebanon Junction ARPA
41662 City of Rolling Hills ARPA
41670 Peewee Valley ARPA
41671 City of Lyndon ARPA
41672 City of Shively ARPA
41680 Spencer Cty ARPA
41681 City of Meadow Vale ARPA
41682 City of Taylorsville ARPA
41690 Plantation ARPA
41691 City of Meadowview Estates ARPA

41692 City of Watterson Park ARPA
41693 City of Graymoor-Devondale ARPA
41694 City of Lincolnshire ARPA
41700 Lebanon Junction
41800 Hazard Mitigation
42000 DLG - CDBG Federal
42100 DLG - CDBG Match
42200 DLG - Unmatched
42310 Shepherdsville GPS
42320 SPGE Training
42330 New Castle B
42410 Nightingale MSD
42450 EDA Covid-19 Response
42500 Hite Creek MSD
42700 Other Revenue - CED
42800 WRIS
42899 EDA - State
42900 EDA - Federal
43000 KY FHWA
43050 FHWA - KY PL Discretionary
43100 KY FTA
43300 KY Statewide Program
43400 KY STP
43500 KTC Match
43800 INDOT CMAQ
44000 IN FHWA
44100 IN FTA
44400 IN STP
44500 Inventory Project
44600 Vanpool fees
44700 Other Match
44800 TARC Share FTA
44900 Other - Transportation
45000 Local Road Updates
45100 Homecare in Title III E
45700 Support Community Living
45710 Michell P.
45800 Donations
45900 KHBE - FEDERAL
45901 KHBE - STATE
45902 KHBE - COVID19
45903 KHBE- KCHIP
45904 KHBE- SNAP
45910 Meals on Wheels
45913 KHBE - KCHIP State
45914 KHBE - SNAP State
45920 United Healthcare Grant
46000 III B - Admin-Federal
46010 III-B Admin - STATE

46020 III-B Admin CARES Fed
46021 III-B Admin ARPA
46100 III-B Support Svcs- Fed
46110 III-B Support Svcs- State
46120 III-B Support Svcs - FED Carryover
46130 III-B Ombudsman - FED
46140 III-B Ombudsman - STATE
46150 III-B Supp - CARES Fed
46200 III-C1 Services - FED
46210 III-C1 Admin - FED
46220 III-C1 Admin - STATE
46230 III-C1 Svcs - STATE
46240 III-C1 Svcs - FED Carryover
46260 III C1 COVID-19 Fed
46261 III C1 Admin-COVID19 FED
46262 IIIC1 Admin ARPA
46270 III-C1 CARES Federal
46280 III C1 - CRF Funds
46300 III-C2 Svcs - FED
46310 III-C2 Admin - FED
46320 III-C2 Admin - STATE
46321 III-C2 Admin CARES Fed
46322 III C2 Admin Covid19 Fed
46323 IIIC2 Admin ARPA
46330 III-C2 Svcs - State
46340 III-C2 Svcs - STATE
46350 III-C2 Svcs - FED Carryover
46360 III-C2 COVID-19 Fed
46370 IIIC-2 CARES Federal
46375 IIIC2 CRRSSA- Fed
46380 III C2 - CRF Funds
46400 III-D - Prev Health Svcs FED
46410 III-D - Prev Health Svcs - STATE
46420 III-D - Prev Health - FED Carryover
46500 III-E CG Supp Svcs - FED
46510 III-E Admin - FED
46515 IIIE Admin ARPA
46520 III-E Admin - STATE
46530 III-E Admin - Fed Carryover
46540 III-E CG Supp Svcs - STATE
46550 III-E CG Supp Svcs - FED Carryover
46560 III-E GP Supp Svcs - FED
46570 III-E GP Supp Svcs - STATE
46580 III-E GP Supp Svcs - FED Carryover
46590 III-E Supp - CARES Fed
46600 VII - Elderabuse
46650 VII OMB - NHOA
46700 Homecare Admin
46710 HC Svcs - Non-Meals

46720 HC Svcs - Meals
 46800 Adult Day
 46900 Personal Care Attendant Program
 47000 NSIP July- Sept
 47050 NSIP Oct - Sept
 47100 PCHP/Anthem
 47110 FAST
 47200 DAIL Meetings
 47300 Donations
 47400 SHIP - Admin - FED
 47410 SHIP - Svcs - FED
 47450 SHIP April - March
 47500 ADRC Medicaid - Fed
 47505 ADRC - No Wrong Door
 47506 ADRC Med CDC Fed
 47510 ADRC Medicaid State
 47515 SHIP - Svcs - FED Carryover
 47520 Program Implementation
 47600 VII Ombudsman
 47601 VII OMB- CARES Fed
 47610 GWEP #1
 47620 GWEP #2 Alz
 47700 Medicaid Client Costs
 47710 Medicaid Staff Costs
 47750 Medicaid Client fees
 47800 LTC Ombudsman
 48000 KY Caregivers Program
 48100 BHWET Grant
 48110 Humana Holiday Meals
 48200 Other - CHS
 48300 Mental Health Grant
 48400 GF Transfer Exps in excess of Revenue
 48600 Edith Gribbsby Trust
 48700 MIPPA Ends AUGUST
 48710 MIPPA Starts September
 48900 Mental Health Coalition
 49000 Homecare client fees
 49300 CDO Client Tax Refund
 49400 SE4A
 49500 Interest Income
 49600 CDO Client Paid Services
 49700 Transfer from General Fund
 49800 In-kind Match
 49890 Miscellaneous CDO
 49900 Miscellaneous

Expenses

50000 Salaries
 50500 Fringe Benefits
 50600 FICA Expense

50700 Medical Insurance
50800 Life Insurance
50900 Retirement Expense
50910 OPEB Expense
51000 Unemployment Insurance
51100 Worker's Comp Insurance
51200 Vision Insurance
51300 Dental Insurance
51400 Other Benefits
51410 GASB 68 Pension Expense
51420 GASB 68 Deferred Inflow Pension
51500 Internet Fees
51600 Equipment & Computer Maintenance
51700 Temporary Services
51800 Postage/Shipping
51900 Subscriptions & Publications
52000 Insurance - Other
52100 Registration Fees
52200 Software Maintenance &/or License
52300 Membership Dues
52400 Legal
52500 Advertising
52600 Audit
52700 Interest Expense
52800 Contract Services
52900 Drug Screens/TB Test
53000 Background Checks
53200 Telephone
53400 Car expenses & related
53600 Travel in Region
53700 Board Travel
53800 Travel out of region
53900 Utilities
54000 Meeting Expense
54100 Office Maintenance
54200 Equipment Rental
54300 Office rent
54400 Office Supplies
54500 Van maintenance supplies
54600 Printing
54700 Copying
54900 Depreciation
55000 Vanpool subsidies
55100 Emergency Ride Home
55200 Outreach Materials
55300 Fleet Operating Expense
55400 Vanpool bank fees
55500 Minor Equipment
58800 Interpreters

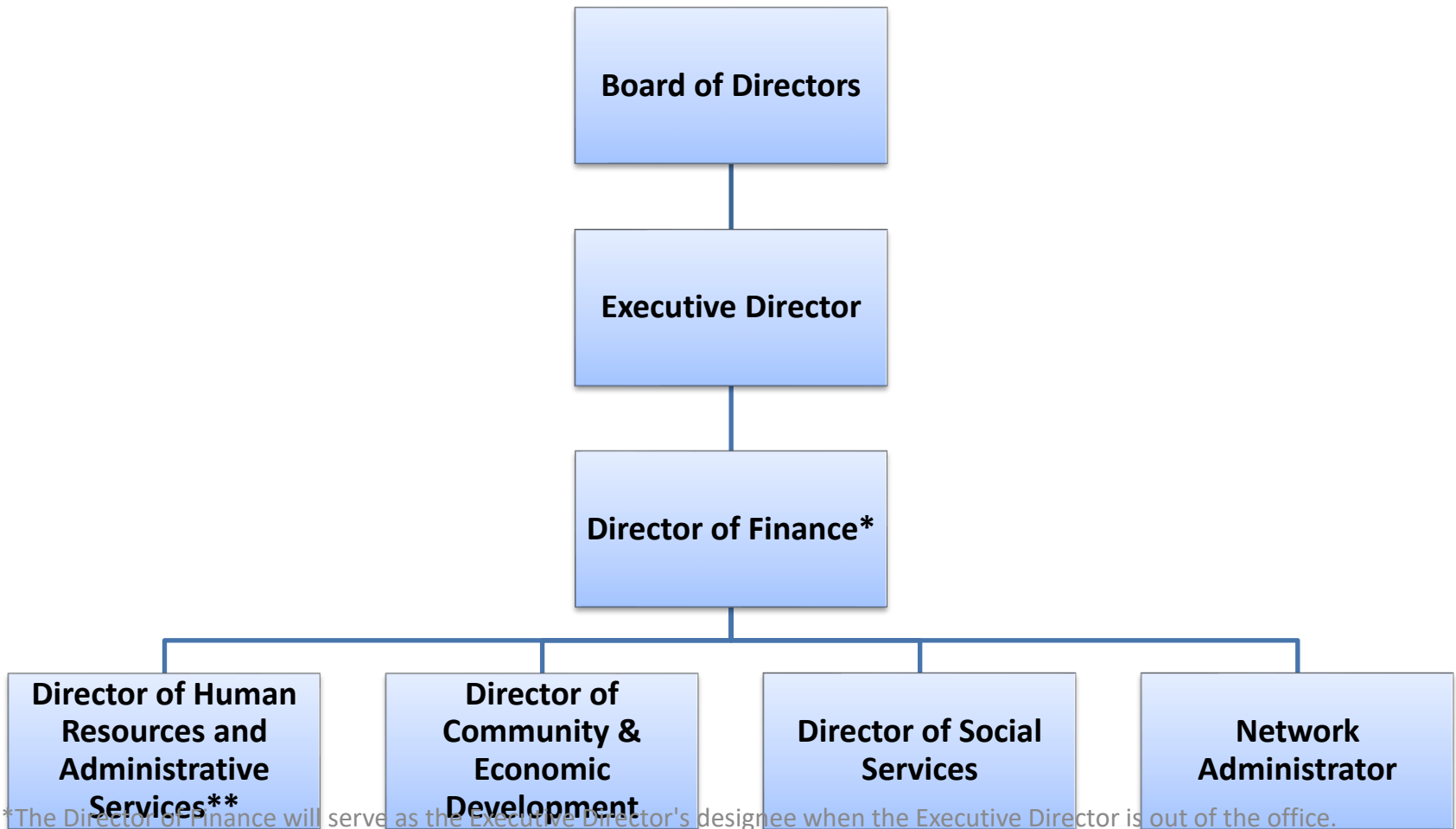
58900 Miscellaneous CDO
59000 Miscellaneous
59100 Assets Purchased w/Grant
59200 Equipment purchased w/aging funds
59300 Equipment purchases
59400 In-kind services
59500 Transfer from General Fund
59700 Indirect Costs
60100 Guardian Med Monitoring - HC
60110 VRI - HC
60200 Home Repair
60300 Mental Health Expenses
60400 United Health Care
60800 Bullitt Cty Health Dept
60900 Fan Program
61200 PMF - HC
61300 HDIS - HC
61400 Training Contract
61500 Homecare online training
61550 HC - Special COVID
61600 Louisville Wheels, Inc. - III-B
61700 Homecare if Title III E
62000 TCCAA Caregivers
62100 Catholic Charities - Elderabuse
62200 Catholic Charities III B
62300 Catholic Charities - Ombudsman
62400 Catholic Charities - LTC
62500 Center for Accessible Living - PCAP
62550 Catholic Charities Caregivers
62600 Elderserve - III B
62700 Elderserve - III D
62710 Elderserve IIIE
62720 Elderserve FM
62780 Falls Talk - III D
62800 Catholic Charities - IIIE
62850 IIIB FM
63100 Highlands Community Ministries - III B
63200 Highlands Community Ministries - III D
63310 Jewish Community - NSIP
63330 Jewish Community of Louisville III-D
63400 Jewish Family & Career Services - III E
63500 Jewish Family & Career Service - III D
63600 Jewish Family & Career Service - III B
63900 Legal Aid Society - III B
64000 Louisville Metro - III C
64200 Louisville Metro Parks - III B
64210 Masterson's - NSIP
64220 Louisville Metro Parks IIID
64300 Multi-Purpose - III B

64420 IIID - UofL Trager Institute
64490 IIIE - UofL Trager Institute
64500 TARC III B Travel Training
64700 Tri-County - III B
64710 Tri-County III B Travel Services
64800 Tri-County - III D
65000 U of L Medication Management
67200 CDO Home Improvement Equipment
67300 CDO Client Payroll
67400 CDO Employer taxes
67500 CDO Goods Purchased
67600 CDO Purchased Services
67700 Vouchers FCG & KY Caregivers
67710 Caregiver vouchers
67800 Caregiver Training Forum
67900 Get There - IIIB Trans
68000 Homecare
68100 Help At Home HC
68110 TCCAA HC
68120 Lifeline HC
68130 Masterson's HC
68140 Southern - HC
68150 Pennyrile HC
68160 KRADD - HC
68170 GWADD - HC
68180 Commonwealth Care - HC
68190 Interim Healthcare - HC
68200 Elderserve IIIB ADC
68210 TCCAA IIIB ADC
68300 Special Program Purchases
68400 Pharmacy Review
68700 Caregiver Informational Mtg - III E
69000 Respite - Other
69200 Support Services - Other
69300 Respite - GP
69400 Support Services - GP
69500 Program Costs
70000 Edith Grisbsby Trust
70001 Masterson"s-MOW
70002 Needs Assessment
70800 IIIB In-home Services
70810 Lifeline IIIB In-Home Services
70820 TCCAA IIIB In-Home Services
70830 Southern IIIB In-Home Services
70840 IIIB In-House Svcs Commonwealth Care
70850 IIIB In-house Svcs Interim Healhcare
71000 Legal Aid - Caregivers
76000 Jewish Community Assoc of Louisville
76100 Masterson's - III C

76200 Multi-Purpose - III C
76300 Tri-County - III C
76400 SE4A Expense
76500 Centenarian's expense
76600 Masterson's Holiday Meals
76700 LMSNP Holiday Meals
79900 Unallocated

Kentuckiana Regional Planning and Development Agency

Organizational Chart

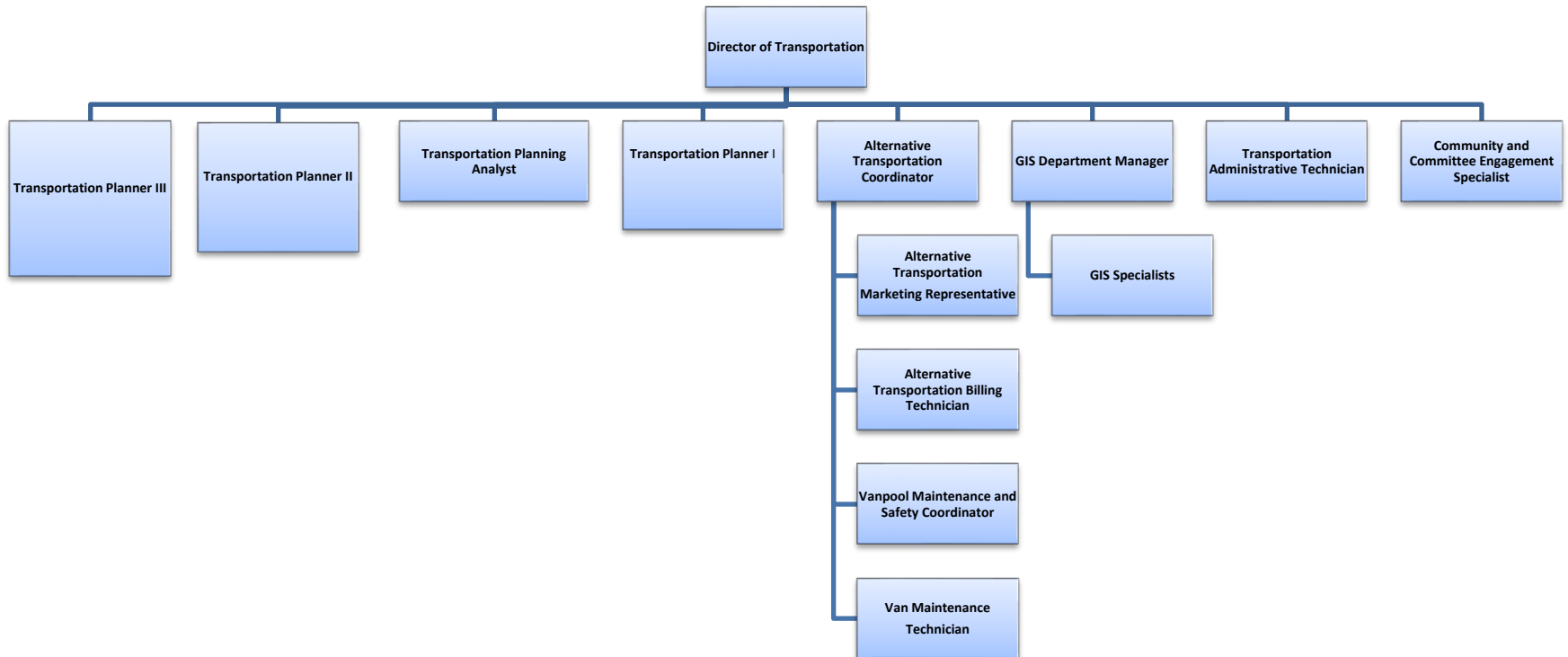


*The Director of Finance will serve as the Executive Director's designee when the Executive Director is out of the office.

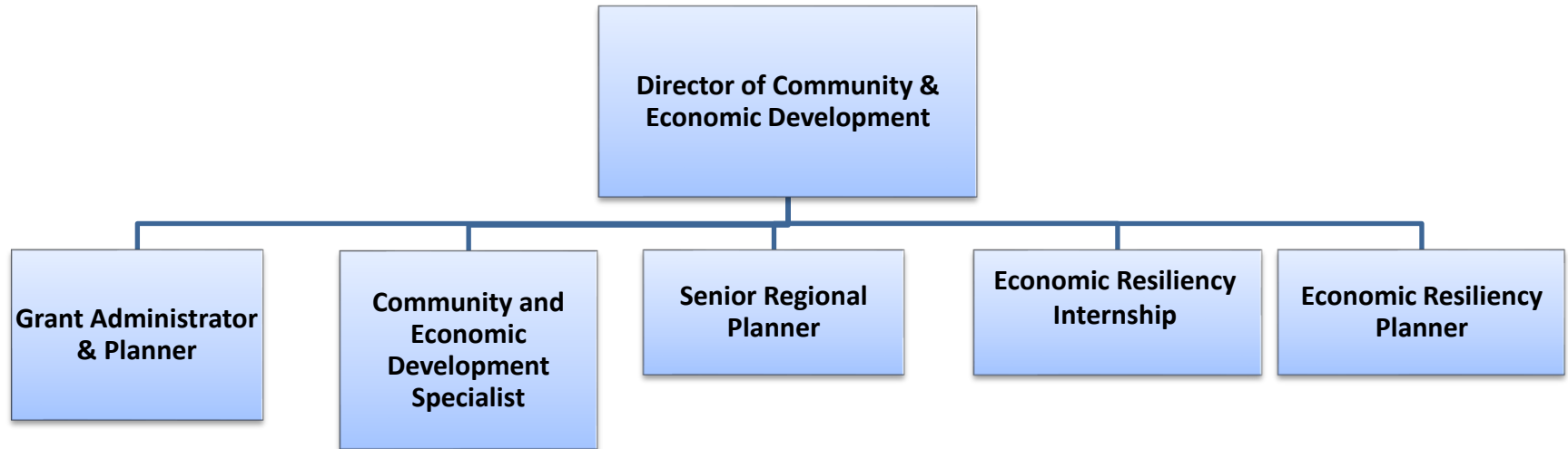
** When the Executive Director and the Director of Finance are both out of the office the Director of Human Resources and Administrative Services will act as the Executive Director's designee.

2/16/2022

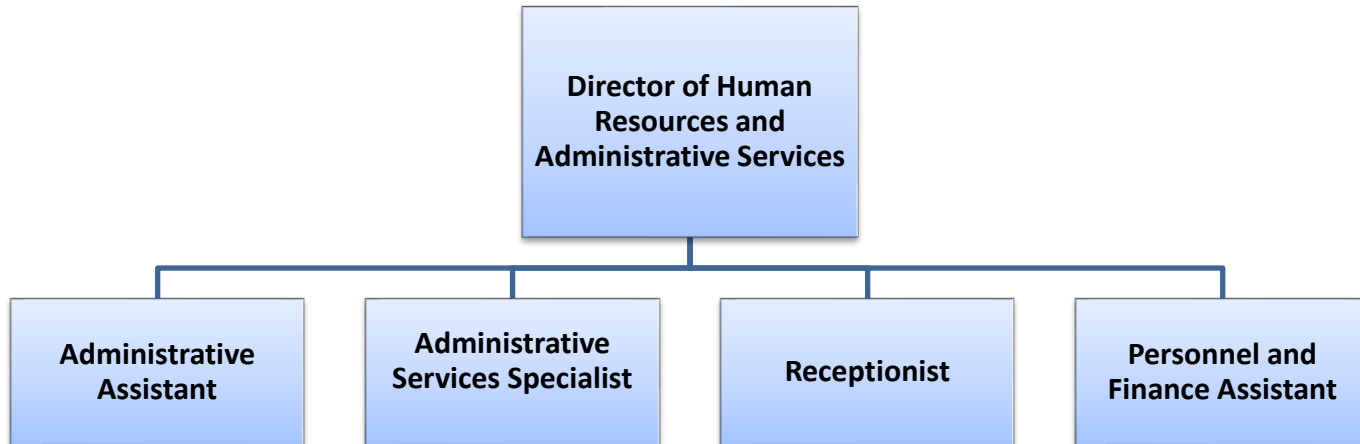
Transportation Division



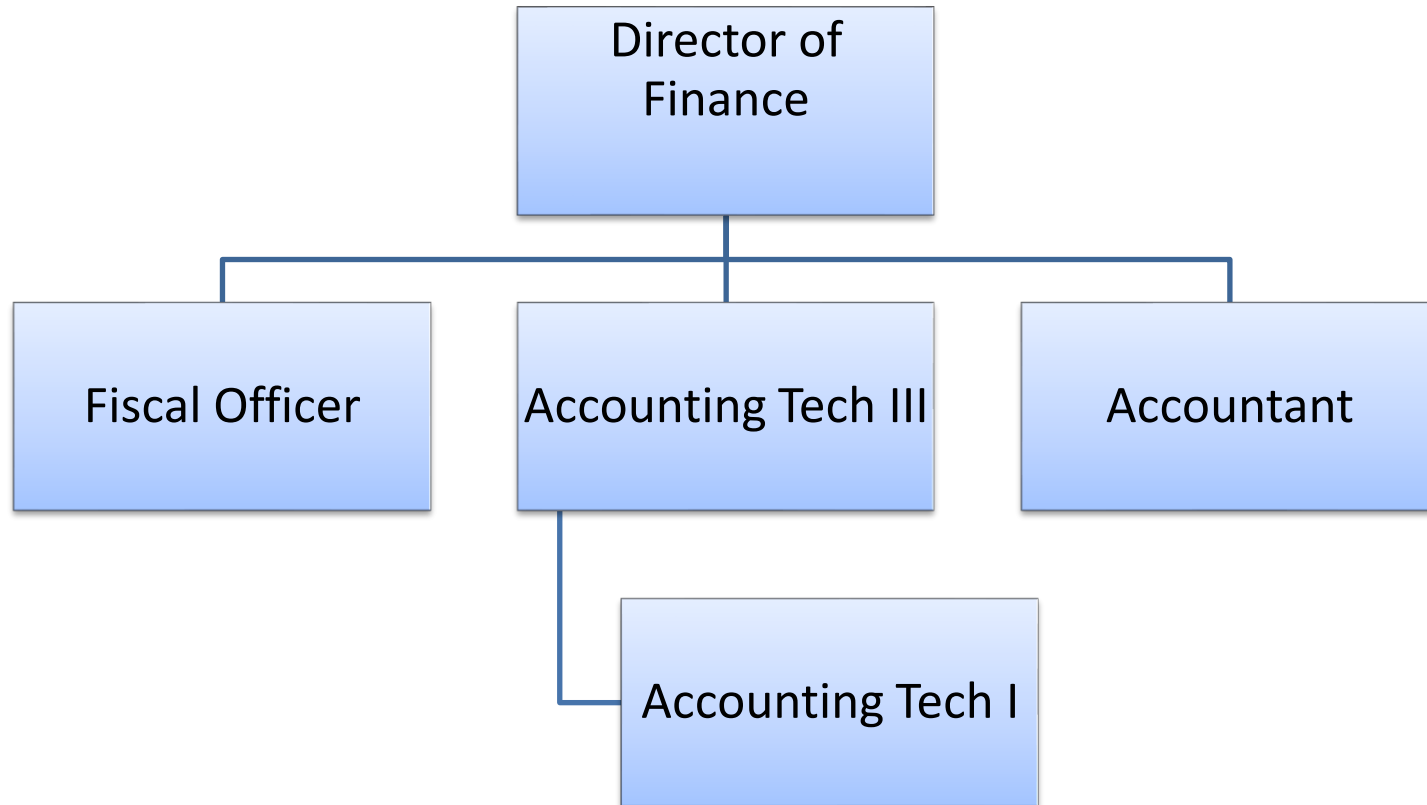
Community & Economic Development Division



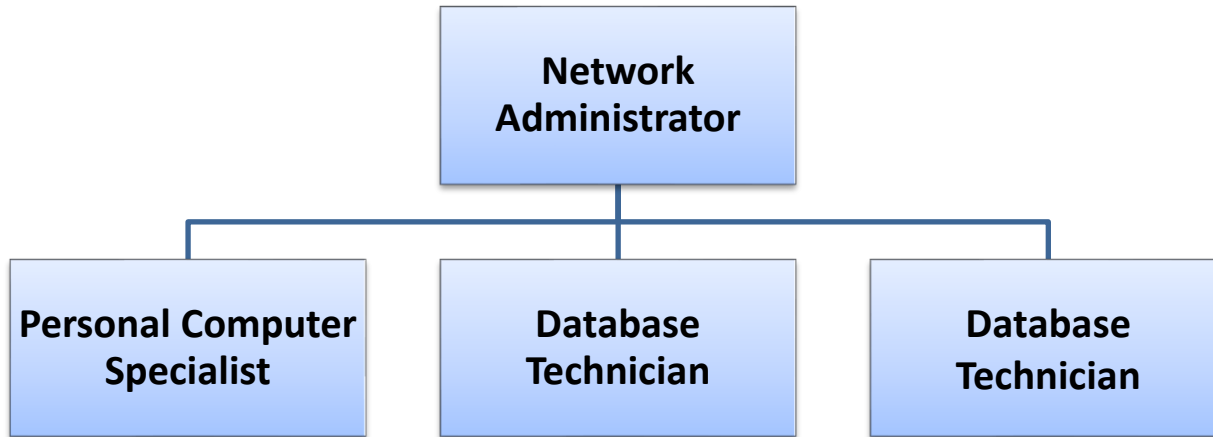
Human Resources and Administrative Services Division



Finance Division



Computer Services Division



Social Services Division

