

KIPDA FY 2024

COST ALLOCATION PLAN

JULY 1, 2023 TO JUNE 30, 2024

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

FY 2024 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 2CFR Part 200.
- 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 2CFR Part 200)
- 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 2023 CAP
 - Changes from FY 2023 None
 - CAP are as specified: (additional pages may be use if necessary)

Signed:



Print Name: Thomas W. Pope

Title:

Director of Finance

Date: March 9, 2023

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 9, 2023 to establish billings and final indirect costs for the fiscal year ending June 30, 2024, 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 9, 2023

I. INTRODUCTORY STATEMENT

The Cost Allocation Plan has been developed along the principles and standards as determined in accordance with 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 the 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 the 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 C 1, Title III C 2 and Title III E and Homecare. The second pool distributes shared program service-related costs to the following programs: Title III B, 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 relationship of the budgeted revenues for the work element. The allocated shared grouped costs are added to the actual related costs in the respective administrative or program element including ADRC.

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 or 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 element or divisional shared cost pool. 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 a particular element or divisional shared cost pool. Postage expense which is not identified with a particular work element or divisional shared cost pool 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 a particular element or divisional shared cost pool. Other advertising is charged as an indirect cost. Advertising costs include hiring, procurement advertising, and meeting notices.
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 a particular element or divisional shared cost 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 are directly attributable to specific work elements or divisional shared cost pools they shall be charged to a particular element or divisional shared cost 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 a particular element or divisional shared cost 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 a particular element or divisional shared cost 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 to a particular element or divisional shared cost pool.

15. Copying - Copying expenses that are directly attributable to specific work elements or divisional shared cost pools shall be charged to a particular element or divisional shared cost pool. Other copying expense shall be charged as an indirect cost.
16. Depreciation – Depreciation on property and equipment that 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 a particular element or divisional shared cost pool. Other expenses that are not identified with a particular element or divisional shared cost pool shall be charged as an indirect cost.

Transportation Division Allocation

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

III. FORMAL BOOKS OF ENTRY

- 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 2024

(Some work elements may not be used)

(Additional work elements may be added for new programs)

Element Number	Description
300000	Technical Assistance (140)
300200	CDBG (125)
300300	EDA (120)
300400	Program Administration (150)
301000	WRIS Maintenance
301100	Nightingale MSD
301150	MSD Pump Station Projects
301160	MSD Ash Ave Area Interceptor Project
301170	MSD Ohio River Lift Stations Project
301200	Hite Creek MSD
301300	Hardy Creek CDBG
301350	ElderServe CDBG
301400	Angel's Envy CDBG
301500	Apple Patch CDBG
301600	Henry Cty Comp Plan
301700	Shepherdsville GPS
301750	North Shelby 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
301900	Mt. Washington GPS
301910	LWC Eagles Rd CWP
301911	LWC Hwy 1694 CWP
301912	LWC John Lee Rd CWP
301913	LWC Oak Street CWP
301914	LWC Muhammad Ali CWP
301915	Shelbyville CWP
301916	LaGrange CWP
301917	Oldham County Water CWP
301918	Henry County Water CWP
301919	HCWD2 Filter#1 Rehab
301920	OCWD Storage Tank US 42
301921	LaGrange North Interceptor Sewer - Round 1

301922 OCWD Highway 1694
301923 Milton CWP
301924 Bedford CWP
301925 Simpsonville WWTP Project
301926 Madison Water Line Replacement
301927 LaGrange North Interceptor Sewer - Round 2
301928 OWCD Shelbyville Det Center Rd2 CWP
301929 Milton Wastewater Treatment Plant CWP
301930 TCWD1- Us 421 Main replacement CWP
301931 HCWD2 Water Tank Cleaning & Painting Prj
301932 HCWD2 Pleasureville Area Water Sys Imp Prj
301933 HCWD2 Boling Branch Rd Water Line Ext
301934 Trimble Carmon Creek Rd/Louden Ln Wtrline Ext
301935 Shelbyville 36" Gravity Sewer Prj CWP
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
303230 City of Blue Ridge Manor ARPA
303300 City of Middletown ARPA
303310 City of Lebanon Junction ARPA
303320 City of Rolling Fields ARPA
303330 City of Shepherdsville ARPA
303340 City of Parkway Village ARPA
303350 City of Indian Hills ARPA
303360 City of Houston Acres
303400 City of Pleasureville ARPA
303410 City of Lyndon ARPA
303420 City of Rolling Hills ARPA
303430 City of Langdon Place ARPA
303500 City of St. Regis Park ARPA
303510 City of Prospect ARPA
303520 City of Taylorsville ARPA
303600 City of Pewee Valley ARPA
303610 City of Shively ARPA
303620 City of Watterson Park ARPA
303700 Spencer Cty ARPA
303710 City of Hickory Hills ARPA
303720 City of Westwood ARPA
303800 City of Plantation ARPA
303810 City of Meadow Vale ARPA
303820 City of Douglass 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
310500 Indiana MPO Conference
310600 MPO Contracts
315000 Rideshare
316000 Statewide Planning
317000 Regional Freight Plan
317100 Floyd Cty Study
317110 Charlestown Road
317120 Floyd Co Transit
317200 Air Pollution
317300 Oldham Cty Ky 329 Study MPO
317350 Oldham Cty Ky 329 Study Discretionary
317400 Downtown Study
317500 5303 TARC Fleet Electrification
317600 5303 TARC Mobility Study
317700 Clarksville Study
317800 Louisville ITS Study
317900 New Albany Study
319000 LaGrange SRF
319100 EDA COVID19 Response
319101 Angel's Envy EDA
319200 Debris Plan
319300 Bedford CDBG
319350 LWC Roe Hill SRF
319400 New Castle project
319500 New Castle B
319600 Weiland CDBG Project
320000 Aging Pool
320100 Program Pool
320200 Title III B Administration
320210 Title III C 1 Admin
320220 Title III C 2 Admin
320240 Title III E Admin
320300 COVID-19
320500 Title III B Subcontractors
320510 Get There - III B Trans
320600 Title III Training
320700 Title III B I & A
320800 Title III C 1 Subcontractor
320900 Title III C 2 Subcontractor

320950 III C 2 In-House Services
320970 SFM HDM
321000 Title III D In-House Services
322000 Title III D H P Subcontractors
322200 Title III B Case Management
322300 Title III B 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 Title VII Ombudsman
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
348400 ADRC Nutrition Assessors
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
354400 Case management SCL 2
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
364300 Falls Grant
364400 Planned Parenthood Project
364500 Planned Parenthood 16

364600 Plan 4 Health
364700 Meals on Wheels Stipend - Meals
364800 Meals on Wheels - Friendly Visits
364900 Rural LCCEA
365000 FAN PROGRAM
365800 United Healthcare Grant
366000 Mental Health Grant
367000 FASI Program
368000 FASI 3
368300 KHBE-CCAP
368400 KHBE
368500 KCHIP
368600 KHBE- SNAP
368700 Outreach Rural
370000 Kellogg Grant
371000 Edith Grigsby Trust
372000 Humana Holiday Meals Grant
373000 Centenarians Event
373500 PCHP/Anthem
374000 RWJ Foundation Grant
374100 GWEP #1
374200 GWEP #2 - Alz
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, 2023

GL Code	Description
Assets:	
10000	Payroll Cash Account
10100	Cash Account
10110	CDO Payroll Account
10200	A/R CDO Credit Card
11500	GASB 68 Pension Outflow
11600	GASB 75 OPEB Outflows
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
15100	Prepaid Expenses
15200	Prepaid Postage
16000	Fixed Assets
16500	Accumulated Depreciation
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
21900	FSA - Medical

22000 FSA - Dependent Care
 22100 Med Ins - AT
 22200 Direct Deposit #2
 22300 Direct Deposit #3
 22500 Direct Deposit #4
 23100 Retirement W/H
 23200 Annuity - 1%
 24900 Fan Donations
 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
 26100 Accrued Travel Expenses
 26200 A/P - CHS
 26500 Accrued Annual Leave
 26700 A/P - Other Contracts
 27100 CDO Advances
 27300 A/P Tarc
 27320 Indiana MPO Conference
 27400 Vanpool Fees Due Tarc
 27410 Deferred Vanpool Fees
 27420 Deferred Hite Creek Revenue
 27430 Deferred Shepherdsville GPS Revenue
 27450 Deferred ARPA Contract Funds
 27460 Deferred Bedford SRF/CDBG
 27470 Deferred Rural LCCEA
 27500 Vanpool Deposits
 27710 Mental Health Grant
 27720 MOWA
 27800 Edith Grigsby
 27930 Deferred PDS-CDO Medicaid Staff
 Fees

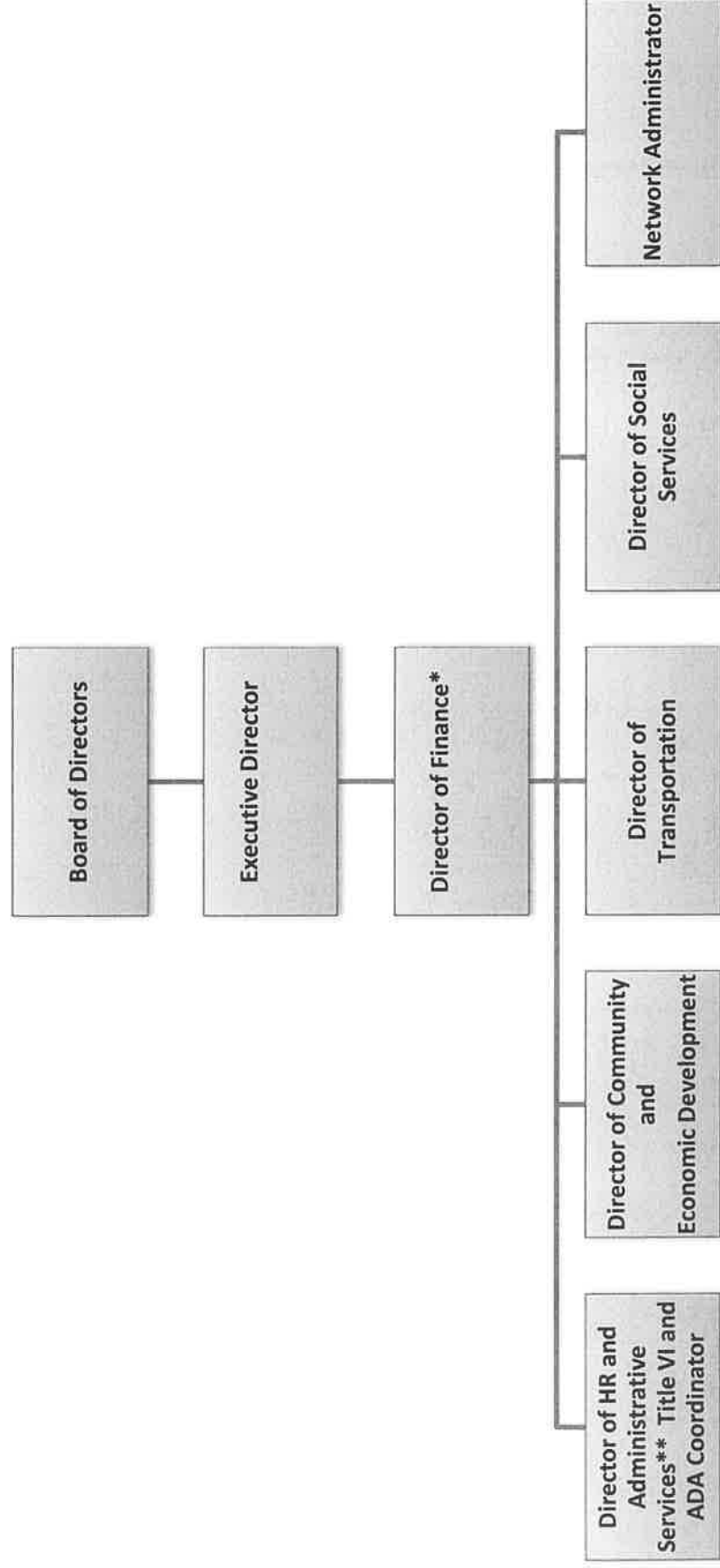
Projects

30000 CED Operations
 30200 Inventory Project
 30300 CED ARPA Contracts
 30350 Clean Water Project - CWP
 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

Kentuckiana Regional Planning and Development Agency

Organizational Chart

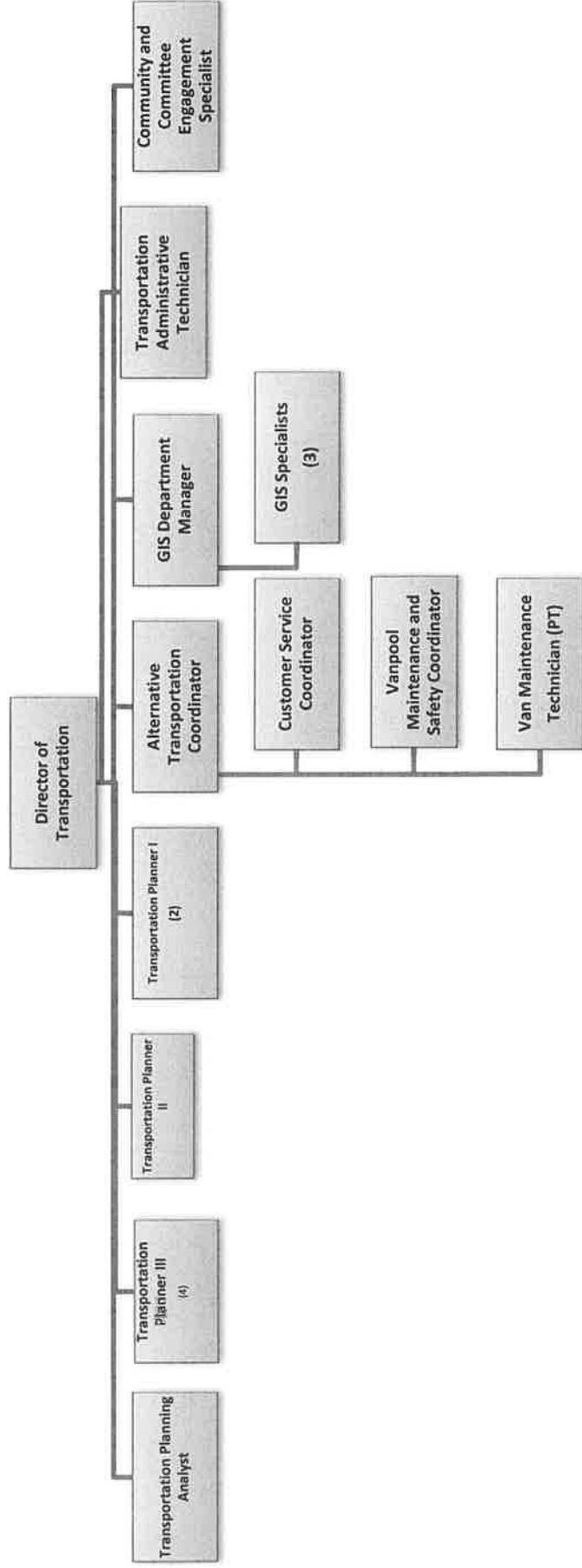


*The Director of Finance will serve as the Executive Director's designee when the Executive Director is out of the office.

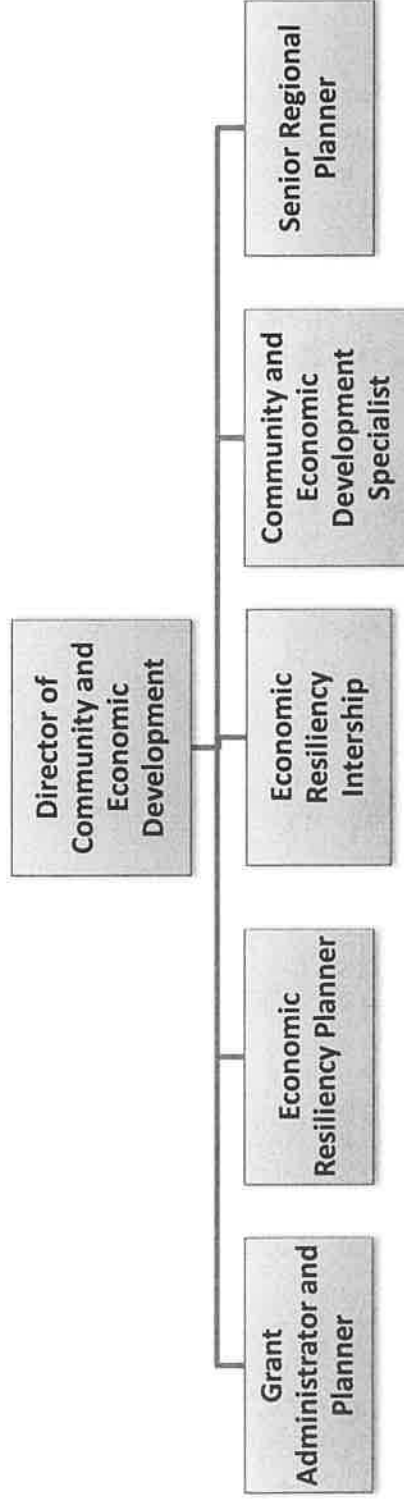
** When the Executive Director and the Director of Finance are both out of the office the Director of Human Resources and Administrative Services will act as the Executive Director's designee.

3/6/2023

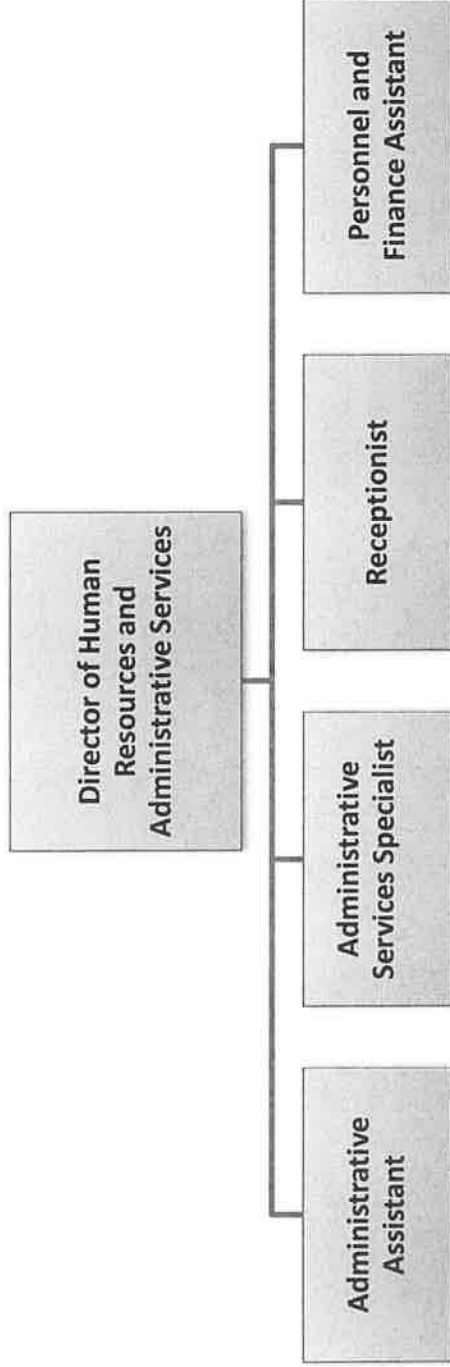
Transportation Division



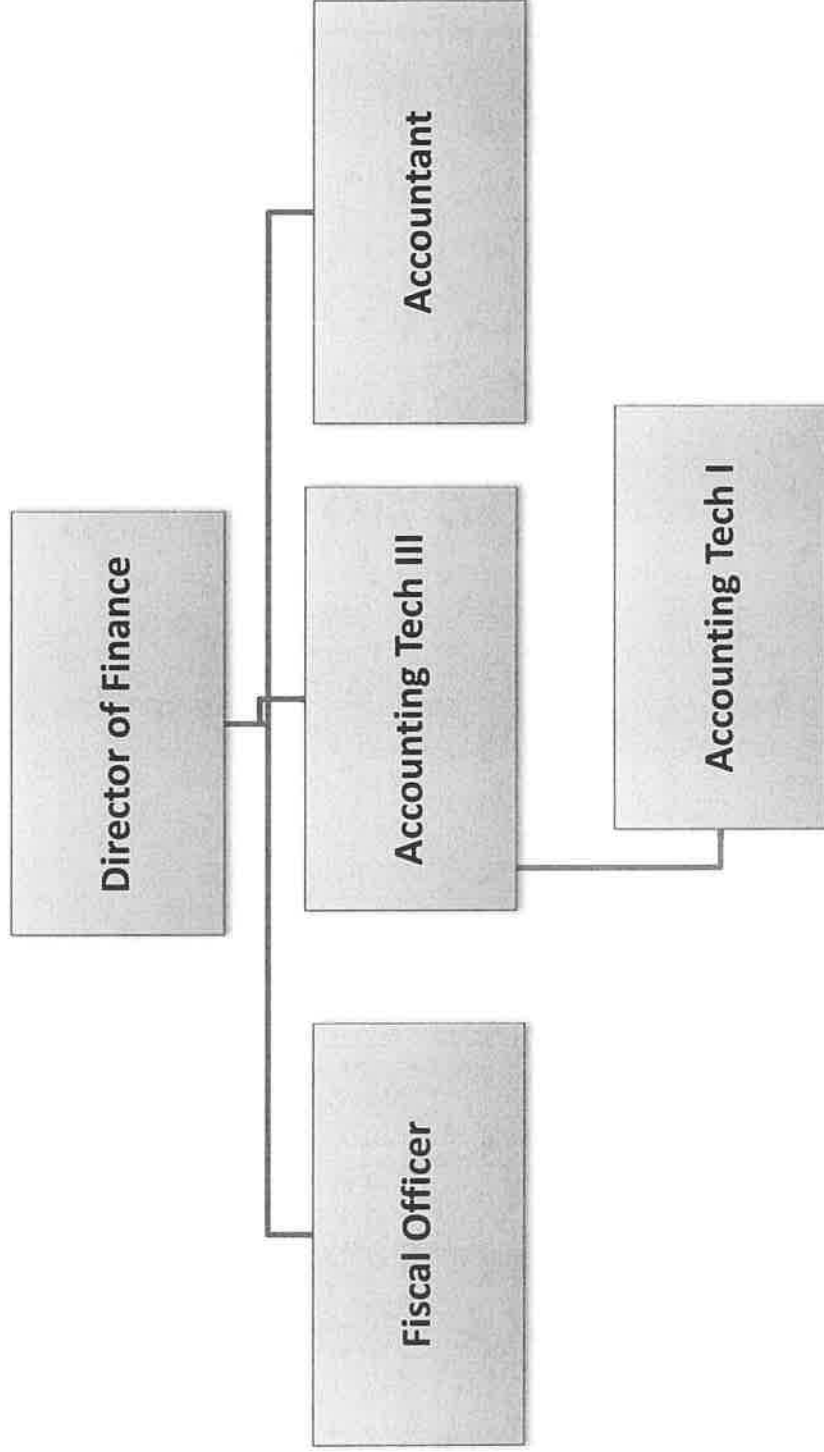
Community and Economic Development Division



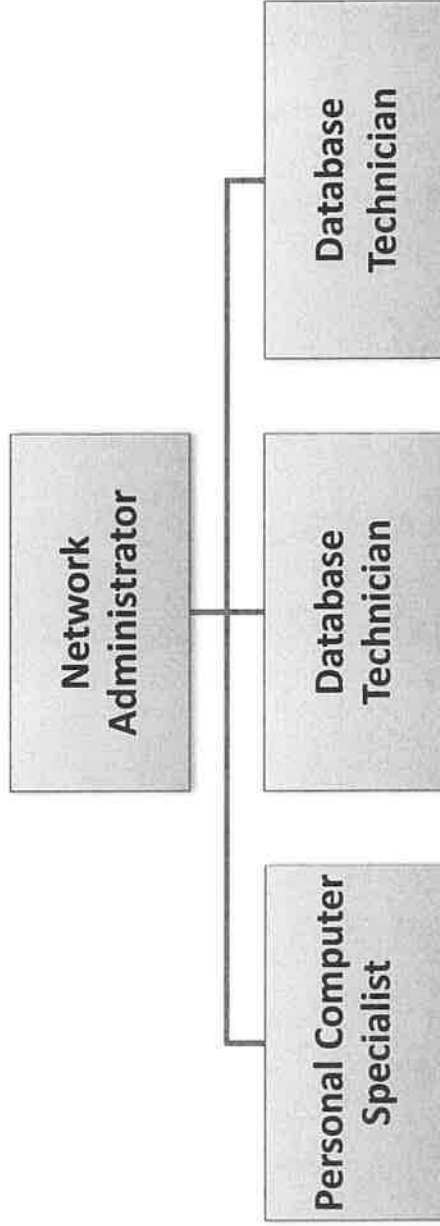
Human Resources and Administrative Services Division



Finance Division



Computer Services Division



Social Services Division

