

KIPDA FY 2025

COST ALLOCATION PLAN

JULY 1, 2024 TO JUNE 30, 2025

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

FY 2025 CAP DOCUMENTATION FORM

NAME of ADD: KIPDA

Individual completing form: Freida Winkfield Shaw

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
- 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 2024 CAP
 - Changes from FY 2024: Update pool distribution
 - CAP are as specified: (additional pages may be use if necessary)

Signed: F. Winkfield Shaw

Print Name: Freida Winkfield Shaw

Title: Director of Finance

Date: 6/14/24

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:

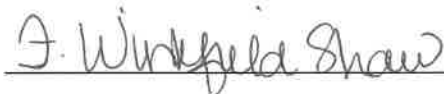
(1) All costs included in this plan dated June 14, 2024 to establish billings and final indirect costs for the fiscal year ending June 30, 2025, are allowable in accordance with the requirements of the Federal and State award(s) to which they apply and 2CFR Part 200. Unallowable costs have been adjusted 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

Freida Winkfield Shaw

Title:

Director of Finance

Date of Execution:

06/14/2024

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, Title III E, Kentucky Caregiver, SHIP, ESMP and Homecare. The costs in the administrative pool are distributed to the respective programs based upon the relationship of each program element's federal and state funding to the sum of all federal and state funding for the respective group of program elements. The second pool distributes shared program service-related costs to the following programs: Title III B, Title III C 2, Title III E, Kentucky Caregiver, SHIP, ESMP and Homecare. The costs in the program pool are distributed to the respective programs based upon the relationship of each program element's budgeted revenues to the sum of the all budgeted revenues for the respective group of program elements. The final pool distributes shared ADRC program service costs to Title III B, Title III C 1, Title III C 2, Title III E, Kentucky Caregiver, SHIP, ESMP and Homecare. 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.

A program's portion of total indirect costs	=	That program's direct salary, wages and leave plus fringe benefits	/	Total of all program's salary and leave plus fringe benefits
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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.

A program's portion of leave costs and fringe benefits	=	That program's actual charged salary and wages	/	Total of all program's actual charged salary and wages
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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 2025

(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)
302000	Inventory Project - BULLITT CTY
303000	Inventory Project - HENRY CTY
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
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	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
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
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
303920	City of Graymoor-Devondale ARPA
303930	City of Lincolnshire ARPA
301910	CWP Eagles Rd Extension Round 1
301911	CWP Hwy 1694 Extension Round 1
301913	LWC Oak Street CWP

301914	CWP Muhammad Ali MRRP Round 1
301915	Shelbyville CWP
301916	LaGrange CWP
301917	Oldham County Water CWP
301920	OCWD Storage Tank US 42
301921	LaGrange North Interceptor Sewer - Round 1
301922	OCWD Highway 1694
301924	City of 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
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
301937	HCWD2 Cane Run Road Upgrade Round 2
301938	CWP John Lee Rd Extension Round 2
301939	CWP Eagles Rd Extension Round 2
301940	CWP Muhammad Ali MRRP Round 2
301941	CWP Sylvania No.6 Rd Extension Round 2
301942	CWP Hwy 1694 Extension Round 2
301943	LWC Tom Wallace
301944	Shelbyville Road Pump Station
301945	Salt River BPS to Chapeze BPS
301946	LWC Huckleberry/Oaks Way Ext
301947	OCWD Storage Tank US 42 Round 2
301110	BRIC
301120	BEAD
301150	MSD Pump Station Projects
301160	MSD Ash Ave Area Interceptor Project
301170	MSD Ohio River Lift Stations Project
301350	ElderServe CDBG
301400	Angel's Envy CDBG
301450	Haven Recovery CDBG
301550	Taylorsville UofL Health CDBG
301650	EPA Brownfields
301801	Bullitt Cty Roe Hill CDBG
309200	HMGP Lebanon Junction Pump Station
319101	Angel's Envy EDA
319350	LWC Roe Hill SRF
319600	Weiland CDBG Project
310100	System Monitoring
310200	Long Range Plan
310300	Short Range Plan
310400	Administration
310600	MPO Contracts
315000	Rideshare

316000	Statewide Planning
317200	Air Pollution
317250	SS4A - Safe Street & Roads for All
317450	City of Jtown Gaslight Square
317550	Town of Clarksville Empowering Prj
317650	Floyd County Paoli Pike Prj
317750	Metro Bike Implementation Plan
317850	UofL Norfolk Southern Railroad Prj
317950	FRA Cooridor Identification Grant
320000	Aging Pool
320100	Program Pool
320200	Title III B Administration
320210	Title III C 1 Admin
320215	Title III C 1 Admin ARPA
320220	Title III C 2 Admin
320225	Title III C 2 Admin ARPA
320230	III B Admin ARPA
320240	Title III E Admin
320400	ESMP Services
320410	ESMP Admin
320500	Title III B Subcontractors
320510	Get There - III B Trans
320550	III B ARPA Non-Services
320600	Title III Training
320700	Title III B I & A
320800	Title III C 1 Subcontractor
320810	Title III C1 ARPA
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
322100	Title III B Uber Health
322300	Title III B Assessment
323000	National Caregivers - In-House Services
324000	National Caregivers - Vouchers
325000	National Caregivers - Subcontractors
325050	National Caregivers ARPA
325100	III E ARPA GP Supplemental
326000	SHIP Administration
326100	Title III B In-House Vouchers
327000	SHIP In-House Services
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
340000	HC - Uber Health
341000	Senior Center Transporation
344000	NSIP October-June
348000	ADRC
348100	ADRC Medicaid
359300	MIPPA SHIP Sept-June
359400	MIPPA AAA Sept-June
359500	MIPPA ADRC Sept-June
379400	ADVC Grant
379500	INNU Services
351000	HCB Financial Management
354300	Case Management HCB
354500	Case management M P
356000	HCB Traditional Support Broker
365000	FAN PROGRAM
371000	Edith Grigsby Trust
374100	GWEP #1
368400	KHBE
368500	KCHIP
368600	KHBE- SNAP
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, 2024

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
22700	IRA Traditional
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
26500	Accrued Annual Leave
26600	Accrued Legal Expense
26700	A/P - Other Contracts
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
27450	Deferred ARPA Contract Funds
27460	Deferred Bedford SRF/CDBG
27480	Deferred Weiland CDBG
27500	Vanpool Deposits
27550	Deferred Match

27610	GWEP #1
27710	Mental Health Grant
27720	MOWA
27800	Edith Grigsby
27900	SE4A
27910	FASI
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
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 CWP
41411	La Grange CWP
41412	LWC Hwy 1694 CWP
41414	LWC Oak St CWP
41415	LWC Muhammad Ali CWP
41416	Shelbyville CWP
41417	MSD Multi Pump Station Projects

41418 MSD Ash Ave Area Interceptor Project
 41419 MSD Ohio River Lift Station Project
 41420 Oldham County Water CWP
 41424 City of Bedford CWP
 41427 North Interceptor Sewer Project Round 1
 41428 OCWD Highway 1694
 41429 North Interceptor Sewer Project Round 2
 41430 Madison Water Line Replacement
 41431 Elderserve CDBG
 41432 OWCD Shelby Det Center RD2 CWP
 41434 TCWD1 US421 CWP
 41435 HCWD2 Water Tank Prj
 41436 HCWD2 Pleasureville Area Wtr Sys Prj
 41437 HCWD2 Boling Branch Rd Wtr line Ext
 41438 Trimble Carmon Creek Rd/Louden Ln Wtrline
 41439 Shelbyville 36 Gravity Sewer Prj
 41440 Simpsonville WWTP Project
 41441 HCWD2 Cane Run Rd Upgrade Round 2
 41442 BRIC
 41444 LWC Tom Wallace
 41445 CWP John Lee Rd Extension Round 2
 41446 CWP Eagles Rd Extension Round 2
 41447 CWP Muhammad Ali MRRP Round 2
 41448 CWP Sylvania NO. 6 Extension Round 2
 41449 CWP Hwy 1694 Extension Round 2
 41451 Shelbyville Road Pump Station
 41452 Salt River BPS to Chapeze BPS
 41453 Haven Recovery CDBG
 41454 BEAD
 41455 Bullitt Cty Roe Hill CDBG
 41456 LWC Huckleberry/Oaks Way Ext
 41457 OCWD Storage Tank US 42 Round 2
 41458 Taylorsville UofL Health CDBG
 41459 EPA Brownfields
 41460 Angel's Envy CDBG
 41465 LWC Roe Hill SRF
 41611 Weiland CDBG
 41620 City of Eminence ARPA
 41621 City of Forest Hills ARPA
 41622 City of New Castle ARPA
 41623 City of Westwood ARPA
 41624 City of Shepherdsville ARPA
 41630 City of Shelbyville ARPA
 41632 City of Prospect ARPA
 41633 City of Douglass Hills ARPA
 41640 City of Pleasureville ARPA
 41641 City of Hillview ARPA
 41643 City of Graymoor-Devondale ARPA
 41651 City of Hurstbourne ARPA
 41652 City of Rolling Fields ARPA

41653 City of Houston Acres ARPA
 41660 City of St. Regis Park ARPA
 41662 City of Rolling Hills ARPA
 41663 City of Indian Hills ARPA
 41670 City of Pewee Valley ARPA
 41671 City of Lyndon ARPA
 41672 City of Shively ARPA
 41673 City of Lincolnshire ARPA
 41680 Spencer Cty ARPA
 41681 City of Meadow Vale ARPA
 41682 City of Taylorsville ARPA
 41683 City of Parkway Village ARPA
 41690 City of Plantation ARPA
 41692 City of Watterson Park ARPA
 41750 HMGP Lebanon Junction Pump Station
 42000 DLG - CDBG Federal
 42100 DLG - CDBG Match
 42200 DLG - Unmatched
 42500 Hite Creek MSD
 42800 WRIS
 42899 EDA - State
 42900 EDA - Federal
 42901 Angel's Envy EDA
 43000 KY FHWA
 43100 KY FTA
 43300 KY Statewide Program
 43400 KY STP
 43500 KTC Match
 43700 SS4A Safe Streets & Roads for All
 43800 INDOT CMAQ
 44000 IN FHWA
 44100 IN FTA
 44400 IN STP
 44600 Vanpool Fees
 44700 Other Match
 44800 TARC Share FTA
 45000 Local Road Updates
 45800 Donations
 45900 KHBE - FED
 45901 KHBE - STATE
 45903 KHBE - KCHIP
 45904 KHBE - SNAP
 45913 KHBE - KCHIP State
 45914 KHBE - SNAP State
 46000 III B Admin FED
 46010 III B Admin STATE
 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
 46135 III B Ombudsman FED Carryover
 46140 III B Ombudsman STATE
 46160 III B Supp ARPA Fed
 46165 III B Ombuds ARPA
 46200 III C 1 Services FED
 46210 III C 1 Admin FED
 46220 III C 1 Admin STATE
 46230 III C 1 Svcs STATE
 46240 III C 1 Svcs FED Carryover
 46263 III C 1 Svcs ARPA
 46264 III C 1 Admin Expanded Senior Meals Program
 46265 III C 1 Svcs Expanded Senior Meals Program
 46300 III C 2 Svcs FED
 46310 III C 2 Admin FED
 46320 III C 2 Admin STATE
 46340 III C 2 Svcs STATE
 46361 III C 2 Svcs ARPA
 46400 III D Prev Health Svcs FED
 46420 III D Prev Health FED Carryover
 46421 III D Prev Health Svcs ARPA
 46500 III E CG Supp Svcs FED
 46510 III E Admin FED
 46515 III E Admin ARPA
 46520 III E Admin STATE
 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
 46591 III E Supp ARPA
 46600 VII Elderabuse FED
 46602 VII Elderabuse STATE
 46603 VII Elderabuse ARPA
 46700 Homecare Admin
 46710 HC Svcs - Non Meals
 46730 HC Svcs - Expanded Senior Meals Program
 46740 ESMP Admin
 46750 ESMP Svcs
 47000 NSIP July- Sept
 47050 NSIP Oct - Sept
 47400 SHIP Admin FED
 47410 SHIP Svcs FED
 47500 ADRC Medicaid FED
 47510 ADRC Medicaid STATE
 47515 SHIP Svcs FED Carryover
 47600 VII Ombudsman FED
 47602 VII Ombudsman FED Carryover
 47603 VII Ombudsman STATE
 47604 VII Ombudsman ARPA

47605 VII Ombudsman ARPA 2 Asst Living Funds
 47610 GWEP #1
 47700 Medicaid Client Costs
 47710 Medicaid Staff Costs
 47750 Medicaid Client Fees
 47800 LTC Ombudsman
 47920 ADVC DAIL Grant
 47930 INNU DAIL Grant
 48000 KY Caregivers Program
 48400 GF Transfer Exps in excess of Revenue
 48600 Edith Grigsby Trust
 48700 MIPPA Ends AUGUST
 48710 MIPPA Starts SEPTEMBER
 49000 Homecare Client Fees
 49500 Interest Income
 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
 52800 Contract Services
 52900 Drug Screens/TB Test
 53000 Background Checks
 53100 Fifth Third Bank Fees

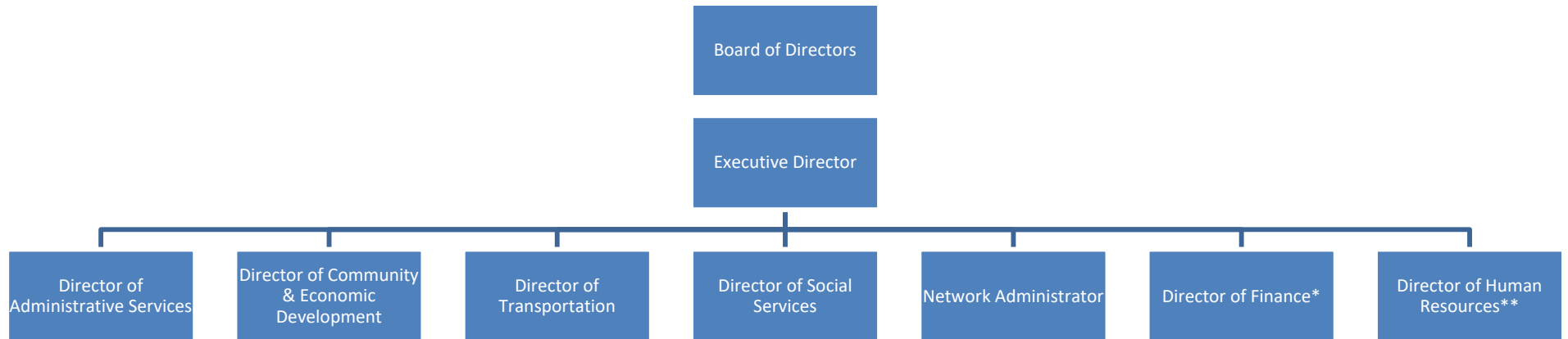
53200 Telephone
 53400 Car Expenses & Related
 53600 Travel in Region
 53700 Board Travel
 53800 Travel out of Region
 53900 Utilities
 54000 Meeting Expense
 54100 Office Maintenance
 54200 Equipment Rental
 54300 Office Rent
 54400 Office Supplies
 54500 Van Maintenance Supplies
 54600 Printing
 54700 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
 60000 Supplies - HC
 60100 Guardian Med Monitoring - HC
 60110 VRI - HC
 60200 Home Repair
 60900 Fan Program
 61200 PMF - HC
 61300 HDIS - HC
 61600 Louisville Wheels, Inc. - III B
 62100 Catholic Charities - Elderabuse
 62200 Catholic Charities - III B
 62210 Catholic Charities -- IIIB ARPA
 62250 Catholic Charities - VII OMB ARPA
 62300 Catholic Charities - Ombudsman
 62400 Catholic Charities - LTC
 62900 Uber Health - III B
 63100 Highlands Community Ministries - III B
 63150 Highlands Community Ministries - III B ARPA
 63200 Highlands Community Ministries - III D
 63210 Highland Community Ministries - ADVC
 63310 Jewish Community - NSIP

63400 Jewish Family & Career Services - III E
 63500 Jewish Family & Career Service - III D
 63600 Jewish Family & Career Service - III B
 63650 Jewish Family & Career Service - III B ARPA
 63655 JFCS III B Expanded Service ARPA
 63660 Jewish Family & Career Services - ARPA Non-Services
 63700 JFCS - ADVC
 63900 Legal Aid Society - III B
 63950 Legal Aid Society - ARPA
 64000 Louisville Metro - III C
 64210 Masterson's - NSIP
 64300 Multi-Purpose - III B
 64310 MPCA - ADVC
 64320 Multi-Purpose ARPA Non-Services
 64450 UofL Trager Institute ARPA III E
 64490 UofL Trager Institute - III E
 64700 Tri-County - III B
 64800 Tri-County - III D
 64810 TCCAA - ADVC
 65000 U of L Medication Management
 65100 The Maids - III E ARPA
 65200 Merry Maids - III E ARPA
 65300 The Cleaning Authority - III E ARPA
 65500 Bullitt - Vouchers
 65550 Shelby - Vouchers
 65600 Spencer - Vouchers
 67300 CDO Client Payroll
 67400 CDO Employer Taxes
 67500 CDO Goods Purchased
 67700 Vouchers FCG & KY Caregivers
 67900 Get There - IIIB Trans
 68000 Homecare
 68105 IASBG - HC
 68110 TCCAA - HC
 68120 Lifeline - HC
 68130 Masterson's - HC
 68140 Southern - HC
 68180 Commonwealth Care - HC
 68210 TCCAA III B ADC
 68300 Special Program Purchases
 69000 Respite - Other
 69200 Support Services - Other
 69500 Program Costs
 70000 Edith Grigsby Trust
 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
 76310 Tri-County III ARPA Non-Services

79200 Northern Kentucky Area Agency on Aging - Trualta
79900 Unallocated
79910 Unallocated CED
79920 Unallocated Social Services
79930 Unallocated Transportation

Kentuckiana Regional Planning and Development Agency

Organizational Chart

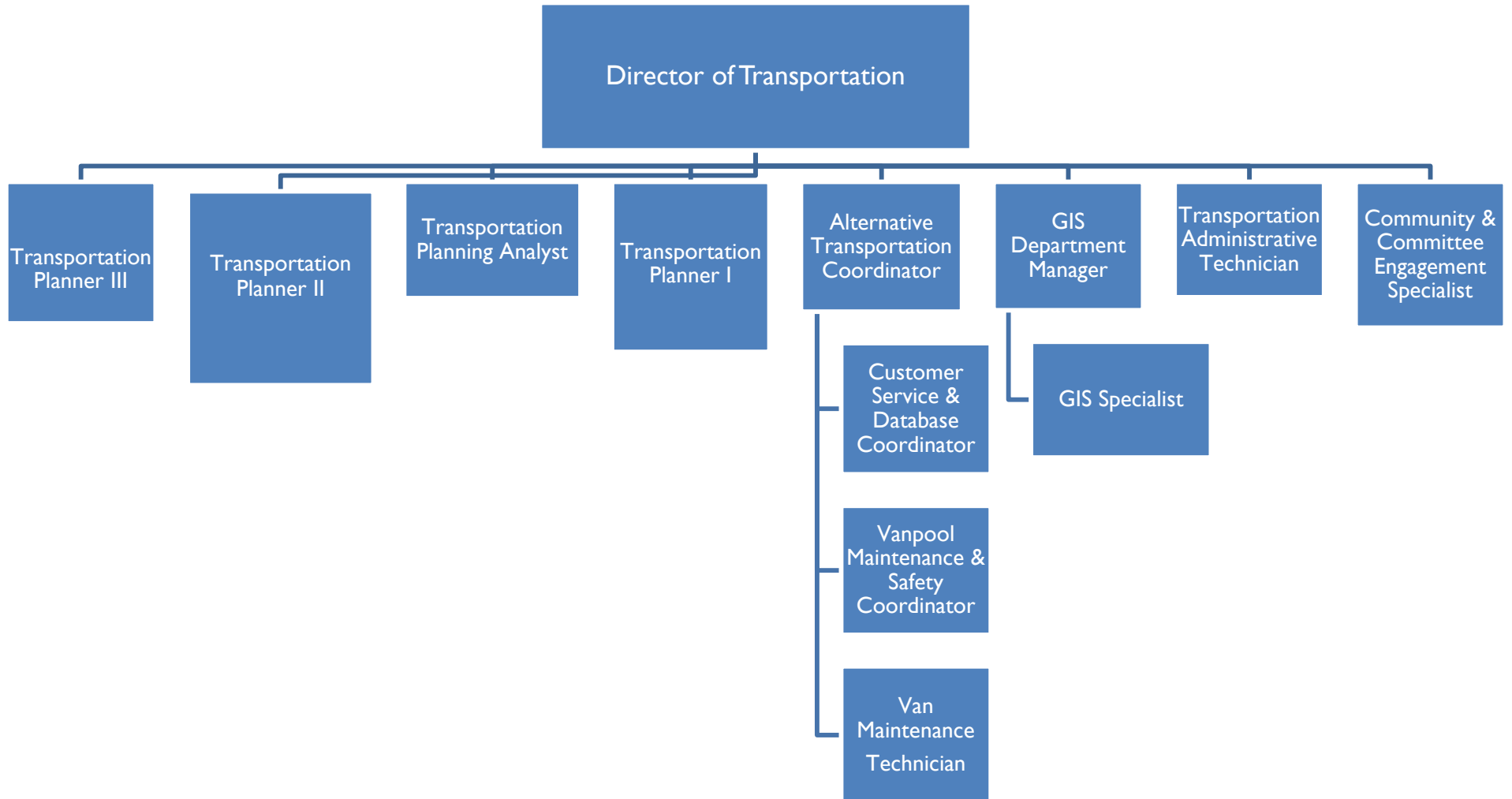


*The Director of Finance will serve as the Executive Director's designee when the Executive Director is out of the office.

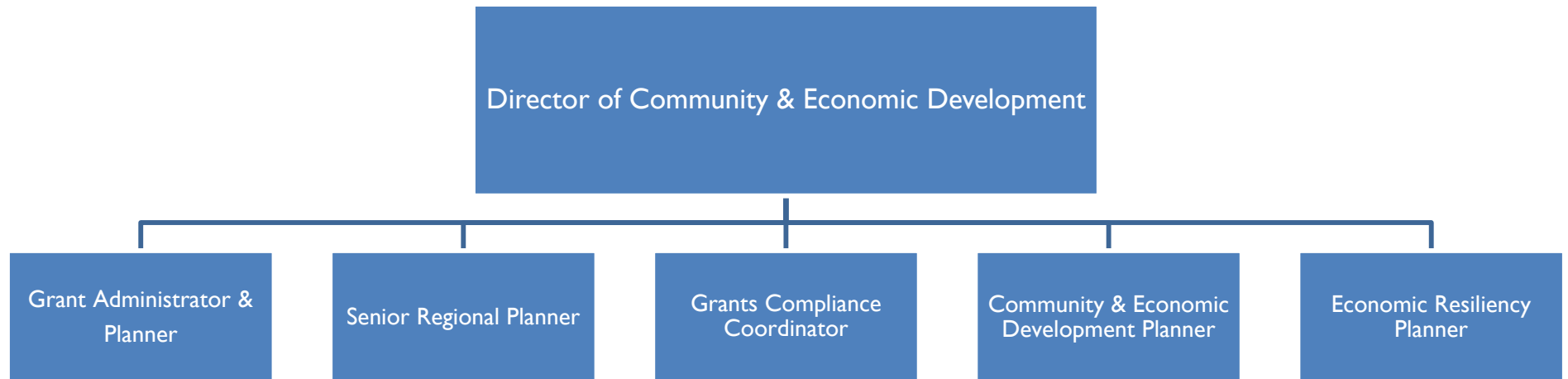
** When the Executive Director and the Director of Finance are both out of the office the Director of Human Resources will act as the Executive Director's designee.

2/26/2024

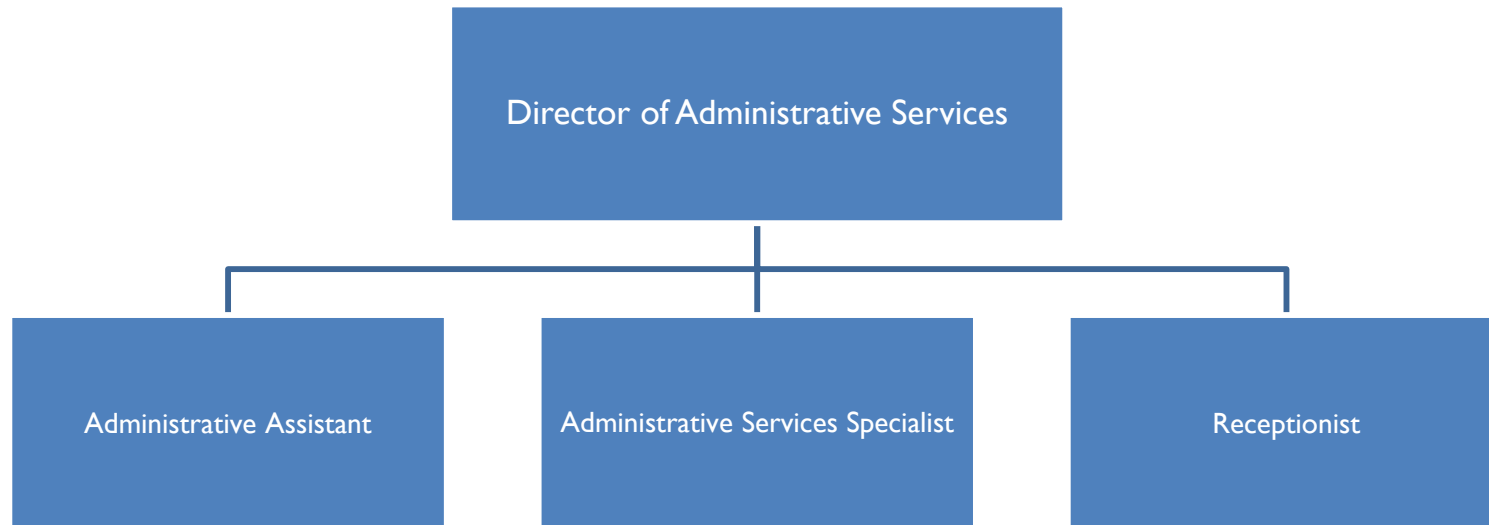
Transportation Division



Community & Economic Development Division



Administrative Services Division



Finance Division

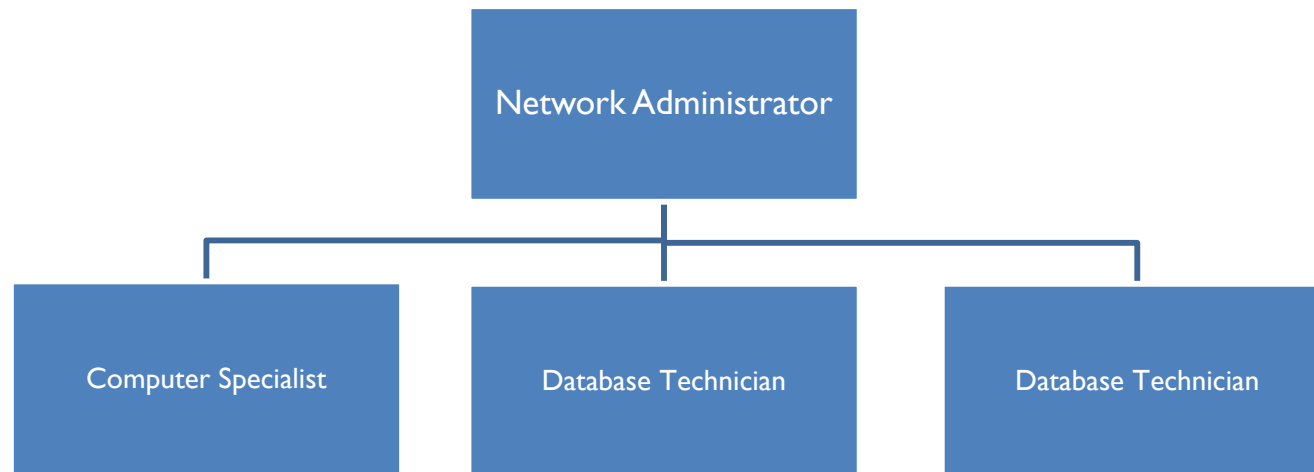
Director of Finance

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graph TD; A[Director of Finance] --> B[Fiscal Officer]; A --> C[Accountant];
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Fiscal Officer

Accountant

Computer Services Division



Social Services Division

