

KIPDA FY 2027

COST ALLOCATION PLAN

JULY 1, 2026 TO JUNE 30, 2027

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

FY 2027 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 2026 CAP
 - Changes from FY 2026: Chart of Accounts has been updated with our new software
 - CAP are as specified: (additional pages may be use if necessary)

Signed: Freida Winkfield Shaw

Print Name: Freida Winkfield Shaw

Title: Director of Finance

Date: 02/27/2026

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 January 16, 2026 to establish billings and final indirect costs for the fiscal year ending June 30, 2027, 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:	<u>Freida Winkfield Shaw</u>
Name of Official	Freida Winkfield Shaw
Title:	Director of Finance
Date of Execution:	02/27/2026

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 salary and wages, 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 2027

(Some work elements may not be used)

(Additional work elements may be added for new programs)

300000	Technical Assistance (140)
300001	CDBG (125)
300002	EDA (120)
300003	Program Administration (150)
301000	WRIS Maintenance
301001	MSD Pump Station Projects
301002	MSD Ash Ave Area Interceptor Project
301003	MSD Ohio River Lift Stations Project
301004	Angel's Envy CDBG
301005	Haven Recovery CDBG
301006	Taylorsville UofL Health CDBG
301007	EPA Brownfields
301008	Bullitt Cty Roe Hill CDBG
301009	Angel's Envy EDA
301010	LWC Roe Hill SRF
301011	LWC Private LSL Replacement
301012	Spencer Co WWTP Improvements Prj SRF
301013	1694 Joyes Station Rd Access Rd
301014	Shepherdsville WWTP Improvements Prj EDA
301015	Shepherdsville WWTP Improvements Prj SRF
302000	LWC Oak Street CWP
302001	CWP Muhammad Ali MRRP Round 1
302002	Shelbyville CWP
302003	OCWD Storage Tank US 42
302004	City of Bedford CWP
302005	Simpsonville WWTP Project
302006	Madison Water Line Replacement
302007	HCWD2 Water Tank Cleaning & Painting Prj
302008	HCWD2 Pleasureville Area Water Sys Imp Prj
302009	HCWD2 Boling Branch Rd Water Line Ext
302010	Salt River BPS to Chapeze BPS
302011	LWC Huckleberry/Oaks Way Ext
302012	OCWD Storage Tank US 42 Round 2
302013	Clovercoft, Ashebrooke & Conf. Estates Storm Prj.
302014	Shelbyville 30" Phase II
302015	Spencer County Sanitation District Phase 1

302016 Shepherdsville WWTP Improvements Prj CWP
 302017 LWC KY Glenmary & Oak St 48-in Rehab Phase II
 302018 Milton Wastewater Collection System Improvements
 302019 Trimble Carmon Creek Rd/Louden Ln Wtrline Ext
 302020 HCWD2 Cane Run Road Upgrade Round 2
 302021 CWP John Lee Rd Extension Round 2
 302022 CWP Eagles Rd Extension Round 2
 302023 CWP Muhammad Ali MRRP Round 2
 302024 CWP Sylvania No.6 Rd Extension Round 2
 302025 CWP Hwy 1694 Extension Round 2
 302026 LWC Tom Wallace
 302027 OCWD Shelbyville Det Center Rd2 CWP
 303000 City of Eminence ARPA
 303001 City of Hillview ARPA
 303002 City of New Castle ARPA
 303003 City of Shelbyville ARPA
 303004 City of Hurstbourne ARPA
 303005 City of Middletown ARPA
 303006 City of Lebanon Junction ARPA
 303007 City of Shepherdsville ARPA
 303008 City of Indian Hills ARPA
 303009 City of Lyndon ARPA
 303010 City of Prospect ARPA
 303011 City of Pewee Valley ARPA
 303012 City of Shively ARPA
 303013 Spencer Cty ARPA
 303014 City of Douglass Hills ARPA
 303015 City of Graymoor-Devondale ARPA
 303016 Oldham Co. HMGP & FMA
 310001 System Monitoring
 310002 Long Range Plan
 310003 Short Range Plan
 310004 Administration
 310005 MPO Contracts
 310006 Complete Streets Planning (Un-Matched)
 311000 Rideshare
 312000 Air Pollution
 312001 Central Bullitt Cty Traffic Master Plan
 312002 Louisville Metro Trucking Network Action Plan
 312003 SS4A - Safe Street & Roads for All
 312004 FRA Corridor Identification Grant
 313000 Statewide Planning
 314000 Inventory Project - Bullitt Cty
 314001 Inventory Project - Henry Cty

314002 Inventory Project - Jefferson Cty
314003 Inventory Project - Oldham Cty
314004 Inventory Project - Shelby Cty
314005 Inventory Project - Spencer Cty
314006 Inventory Project - Trimble Cty
320000 Aging Pool
320100 Program Pool
320110 ADRC
320120 Title III Training
320130 Title III B Administration
320140 Title III C 1 Administration
320150 Title III C 2 Administration
320160 ESMP Administration
320170 Title III E Administration
320180 Homecare Administration
320190 KY Caregivers Administration
320200 SHIP Administration
320210 Title III B I & A
320220 Title III B Subcontractors
320230 Get There - Title III B Trans
320240 Title III B In-House Vouchers
320250 Title III B Uber Health
320260 Senior Center Transportation
320270 Title III C 1 Subcontractor
320280 Title III C 2 In-House Services
320290 Title III C 2 Subcontractor
320300 ESMP Services
320310 NSIP July-September
320320 NSIP October-June
320350 Title III D - Capable In-House
320360 National Caregivers - In-House Services
320370 National Caregivers - Subcontractors
320380 National Caregivers - Vouchers
320390 HC - Assessment
320400 HC - Case Management
320410 HC Subcontractors
320420 HC - Expenses (non-sub)
320430 KY Caregivers In-House Services
320440 KY Caregivers - Subcontractors
320450 KY Caregivers - Vouchers
320460 SHIP In-House Services
320470 ADRC Medicaid
320480 MIPPA AAA July-Aug
320490 MIPPA AAA Sept-June

320500 MIPPA ADRC July-Aug
320510 MIPPA ADRC Sept-June
320520 MIPPA SHIP July-Aug
320530 MIPPA SHIP Sept-June
320540 Long Term Care Ombudsman
320600 Title VII Elderabuse Subcontractors
320700 Title VII Ombudsman
320800 INNU Services
321000 Medicaid Waiver Financial Management
321001 HCB Case Management
321002 MPW Case Management
321003 HCB Traditional Case Management
321004 Medicaid Waiver ADRC
322000 KHBE
322001 KCHIP
322002 SNAP
323000 Veterans Directed Care
324000 GWEP #1
324001 GWEP #3
324002 Edith Grigsby Trust
324003 Ford Grant
324004 Rural LCCEA
324005 Weinberg Capable
324006 Meals on Wheels Stipend - Meals
379005 FAN PROGRAM
380000 Local Funds
391000 GASB 68
392000 GASB 75
995100 Annual Leave
995200 Sick Leave
995300 Holiday Leave
995400 Jury Duty
995500 Other Leave
995600 Annual Leave Termination Pay
995700 Emergency Sick Leave
995800 Bereavement Leave
997000 Unassigned
998000 Fringe Benefit Pool
999000 Indirect Cost Pool

V. UNIFORM CHART OF ACCOUNTS

KIPDA CHART OF ACCOUNTS JULY 1, 2026

10000	Payroll Cash Account
10100	Cash Account
10110	CDO Payroll Account
11500	GASB 68 Pension Outflow
11600	GASB 75 OPEB Outflows
12000	Accounts Receivable
12100	Accounts Receivable - Other
12110	A/R - Medicaid Waiver Other
12200	A/R DSS DAIL
12250	A/R DSS Contract/Grants
12300	A/R Medicaid Waiver
12400	A/R Transportation
12500	A/R CED Contracts
12600	A/R CED DLG
12900	A/R Medicaid Waiver Patient Liability
15100	Prepaid Expenses
15200	Prepaid Postage
16000	Fixed Assets
16500	Accumulated Depreciation
20000	Accounts Payable - Vendor
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
21800	Retirement Purchase - AT

21900 FSA - Medical
 22000 FSA - Dependent Care
 22100 Med Ins - AT
 22200 Direct Deposit #2
 22300 Direct Deposit #3
 22500 Direct Deposit #4
 22600 Direct Deposit #5
 22700 IRA Traditional
 22800 401K%
 23100 Retirement W/H
 23200 Annuity - 1%
 24000 Debt - Employee
 24900 Fan Donations
 25100 Medicaid Waiver Federal Tax W/H
 25200 Medicaid Waiver State Tax W/H
 25300 Medicaid Waiver Local Tax W/H
 25400 Medicaid Waiver FICA Tax W/H & Accrued
 25500 Medicaid Waiver State Unemployment Ins
 25600 Medicaid Waiver Federal Unemployment
 25700 Medicaid Waiver Other Withholdings
 25800 Medicaid Waiver Accounts Payable - Other
 25900 Medicaid Waiver Accrued Payroll
 26000 Accrued Payroll
 26100 Accrued Travel Expenses
 26200 A/P CHS
 26300 A/P Transportation
 26400 A/P Tarc (MPO Match)
 26500 Accrued Annual Leave
 26700 A/P - Other Contracts
 27301 Deferred CED Contract Funds
 27302 Deferred CWP Contract Funds
 27303 Deferred ARPA Contract Funds
 27311 Deferred Vanpool Fees
 27321 Deferred PDS-CDO Medicaid Staff Fees
 27324 Deferred DSS Contract Funds
 27400 Vanpool Fees Due Tarc
 27500 Vanpool Deposits
 27550 Deferred Match
 30000 CED Operations
 30100 CED Contract Work
 30200 CED Clean Water Project
 30300 CED ARPA Contracts
 31000 TRA MPO Operations
 31100 TRA Rideshare

31200 TRA Contract Services
 31300 TRA Statewide Planning
 31400 TRA Inventory Project
 32000 DSS Aging
 32100 DSS Medicaid Waiver
 32200 DSS KHBE Project
 32300 DSS Veterans Directed Care
 32400 DSS Special Contracts
 38000 General Fund
 39000 Fund Balance
 39100 GASB 68 Pension Equity
 39200 GASB 75 OPEB Equity
 39700 Unassigned
 39800 Fringe Benefit Pool
 39900 Indirect Cost Pool
 40000 DLG - CDBG Federal
 40100 DLG - CDBG Match
 40200 DLG - Unmatched
 40300 EDA - State
 40400 EDA - Federal
 41000 WRIS
 41001 MSD Multi Pump Station Projects
 41002 MSD Ash Ave Area Interceptor Project
 41003 MSD Ohio River Lift Station Project
 41004 Angel's Envy CDBG
 41005 Haven Recovery CDBG
 41006 Taylorsville UofL Health CDBG
 41007 EPA Brownfields
 41008 Bullitt Cty Roe Hill CDBG
 41009 Angel's Envy EDA
 41010 LWC Roe Hill SRF
 41011 LWC Private LSL Replacement
 41012 Spencer Co WWTP Improvements Prj SRF
 41013 1694 Joyes Station Rd Access Rd
 41014 Shepherdsville WWTP Improvements Prj EDA
 41015 Shepherdsville WWTP Improvements Prj SRF
 41100 Vanpool Fees
 41203 SS4A Safe Streets & Roads for All
 41300 KY Statewide Program
 41400 Local Road Updates
 42000 LWC Oak St CWP
 42001 CWP Muhammad Ali CWP
 42002 Shelbyville CWP
 42003 USDOT

42004 City of Bedford CWP
 42005 Simpsonville WWTP Project
 42006 Madison Water Line Replacement
 42007 HCWD2 Water Tank Prj
 42008 HCWD2 Pleasureville Area Wtr Sys Prj
 42009 HCWD2 Boling Branch Rd Wtr line Ext
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 42021 CWP John Lee Rd Extension Round 2
 42022 CWP Eagles Rd Extension Round 2
 42023 CWP Muhammad Ali MRRP Round 2
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 42025 CWP Hwy 1694 Extension Round 2
 42026 LWC Tom Wallace
 43000 City of Eminence ARPA
 43001 City of Hillview ARPA
 43002 City of New Castle ARPA
 43003 City of Shelbyville ARPA
 43004 City of Hurstbourne ARPA
 43005 City of Middletown ARPA
 43006 City of Lebanon Junction ARPA
 43007 City of Shepherdsville ARPA
 43008 City of Indian Hills ARPA
 43009 City of Lyndon ARPA
 43010 City of Prospect ARPA
 43011 City of Pewee Valley ARPA
 43012 City of Shively ARPA
 43013 Spencer Cty ARPA
 43014 City of Douglass Hills ARPA
 43015 City of Graymoor-Devondale ARPA
 44000 KY FHWA
 44010 KY FHWA - Complete Streets
 44020 KTC Match
 44100 KY FTA
 44110 KY FTA - Complete Streets

44120 TARC Share FTA
 44200 KY STP
 44300 IN FHWA
 44310 IN FHWA - Complete Streets
 44400 IN FTA
 44410 IN FTA - Complete Streets
 44500 IN STP
 44700 Other Match
 44800 IN Complete Streets Planning (Un-Matched)
 44900 INDOT CMAQ
 45000 Bullitt County
 45001 Clark County
 45002 Charlestown
 45003 Clarksville
 45004 Jeffersonville
 45005 Floyd County
 45006 New Albany
 45007 Henry County
 45008 Louis/Jeff Metro Gov't
 45009 Oldham County
 45010 Shelby County
 45011 Spencer County
 45012 Trimble County
 45900 KHBE - FED
 45901 KHBE - STATE
 45903 KHBE - KCHIP
 45904 KHBE - SNAP
 46000 Title III B Admin FED
 46010 Title III B Admin STATE
 46100 Title III B Support Svcs FED
 46110 Title III B Support Svcs STATE
 46120 Title III B Support Svcs FED Carryover
 46130 Title III B Ombudsman FED
 46135 Title III B Ombudsman FED Carryover
 46140 Title III B Ombudsman STATE
 46160 Title III B Supp ARPA Fed
 46200 Title III C 1 Services FED
 46210 Title III C 1 Admin FED
 46220 Title III C 1 Admin STATE
 46230 Title III C 1 Svcs STATE
 46240 Title III C 1 Svcs FED Carryover
 46264 Title III C 1 Admin Expanded Senior Meals Program
 46265 Title III C 1 Svcs Expanded Senior Meals Program
 46300 Title III C 2 Svcs FED

46310 Title III C 2 Admin FED
 46320 Title III C 2 Admin STATE
 46340 Title III C 2 Svcs STATE
 46400 Title III D Prev Health Svcs FED
 46420 Title III D Prev Health FED Carryover
 46421 Title III D Prev Health Svcs ARPA
 46500 Title III E CG Supp Svcs FED
 46510 Title III E Admin FED
 46520 Title III E Admin STATE
 46540 Title III E CG Supp Svcs STATE
 46550 Title III E CG Supp Svcs FED Carryover
 46560 Title III E GP Supp Svcs FED
 46570 Title III E GP Supp Svcs STATE
 46580 Title III E GP Supp Svcs FED Carryover
 46600 Title VII Elderabuse FED
 46602 Title VII Elderabuse STATE
 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 Title VII Ombudsman FED
 47602 Title VII Ombudsman FED Carryover
 47603 Title VII Ombudsman STATE
 47610 GWEP #1
 47620 GWEP #3
 47700 Medicaid Waiver Client Payroll Reimbursement
 47710 Medicaid Waiver In-House Home Visit Fees
 47720 Medicaid Waiver In-House Financial Management Fees
 47730 Medicaid Waiver External Financial Management Fees
 47740 Medicaid Waiver Client Background Checks Reimbursement
 47750 Medicaid Waiver Client Fees
 47800 LTC Ombudsman
 47930 INNU DAIL Grant
 48000 KY Caregivers Program
 48205 Weinberg Capable
 48210 Veterans Directed Care - Jefferson

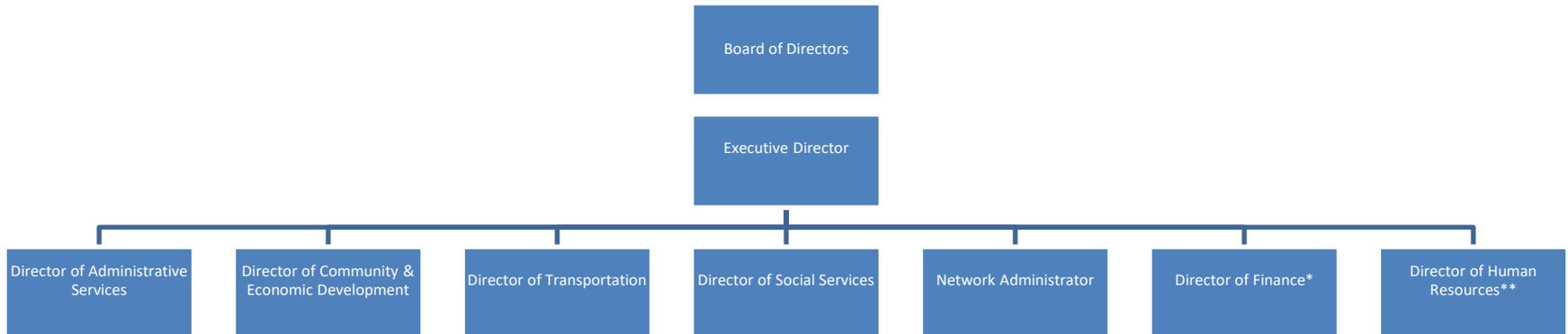
48220 Veterans Directed Care - Bullitt
 48230 Veterans Directed Care - Henry
 48240 Veterans Directed Care - Oldham
 48250 Veterans Directed Care - Shelby
 48260 Veterans Directed Care - Spencer
 48270 Veterans Directed Care - Trimble
 48280 Veterans Directed Care - Clark
 48400 GF Transfer Exps in excess of Revenue
 48600 Edith Grigsby Trust
 48700 MIPPA Ends AUGUST
 48710 MIPPA Starts SEPTEMBER
 49000 Homecare Client Fees
 49050 Ford Grant - Awake Ministries
 49500 Interest Income
 49600 Donations
 49700 Transfer from General Fund
 49800 In-kind Match
 49890 Miscellaneous Medicaid Waiver
 49900 Miscellaneous
 50000 Salaries
 50100 Employee Paid Deductions
 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 - Nonpersonel
 52100 Registration Fees
 52200 Software Maintenance &/or License
 52300 Membership Dues
 52400 Legal

52500 Advertising
52600 Audit
52700 Service Providers
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 (<\$5,000)
58800 Interpreters
59000 Miscellaneous
59300 Equipment Purchases (>\$5,000)
59500 Transfer from General Fund
59700 Indirect Costs
61000 Bullitt - Vouchers
61100 Shelby - Vouchers
61200 Spencer - Vouchers
62000 Vouchers FCG & KY Caregivers
67000 Medicaid Waiver Client Payroll
67100 Medicaid Waiver Employer Taxes
67200 Medicaid Waiver Goods Purchased
69200 Support Services Other
79900 Unallocated
79910 Unallocated CED
79920 Unallocated Social Services

79930 Unallocated Transportation

Kentuckiana Regional Planning and Development Agency

Organizational Chart

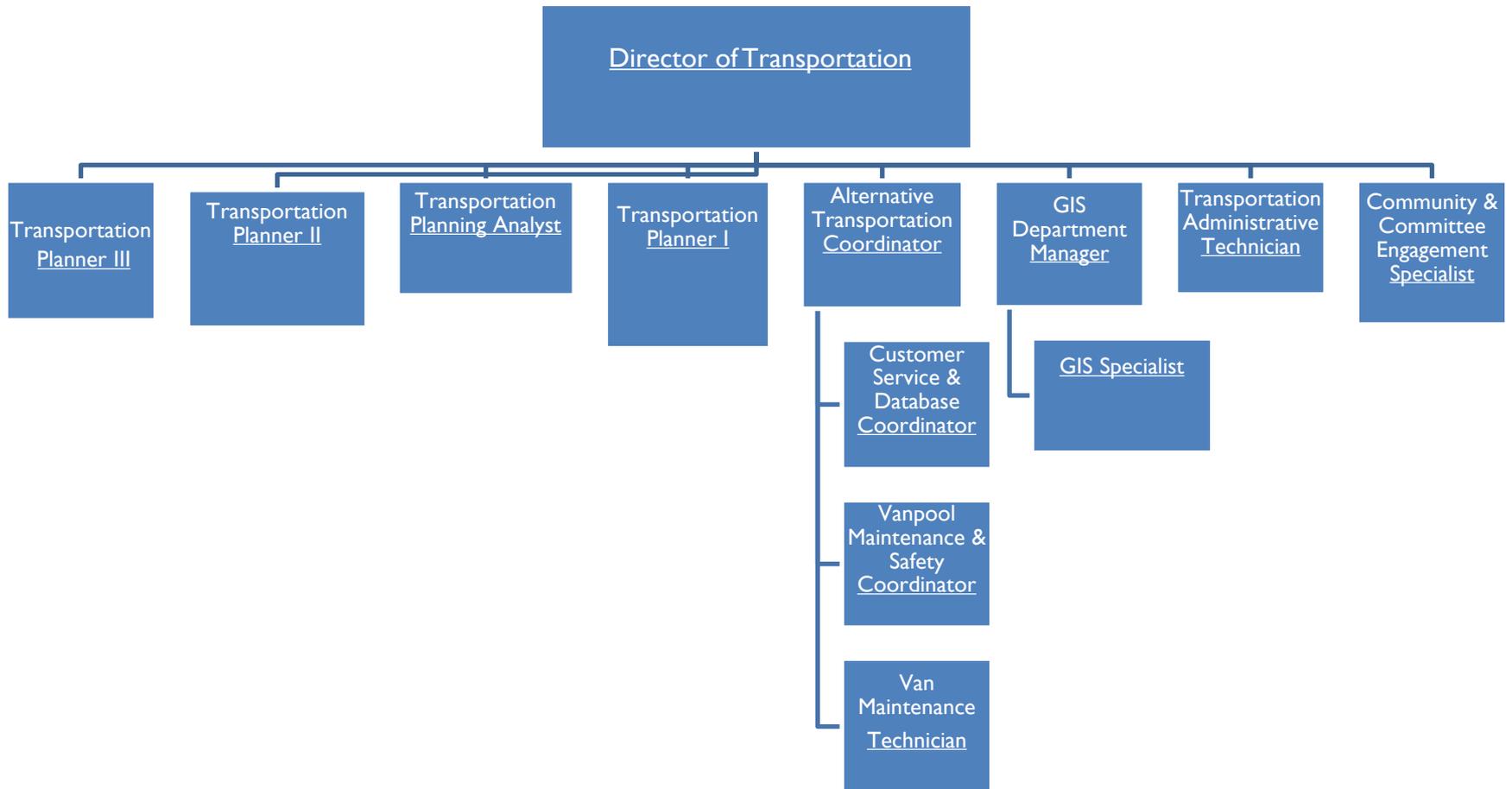


*The Director of Finance will serve as the Executive Director's designee when the Executive Director is out of the office.

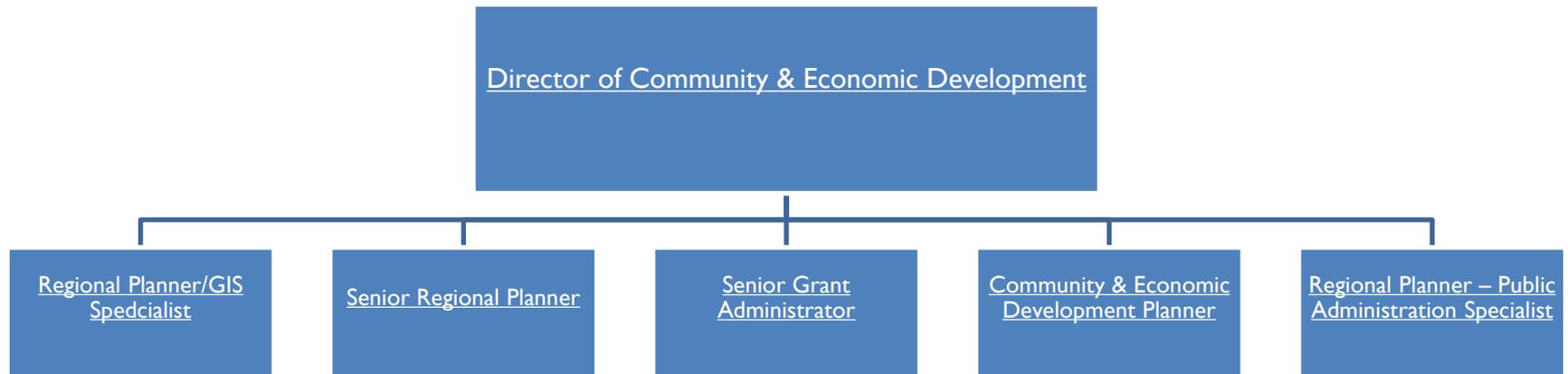
** When the Executive Director and the Director of Finance are both out of the office the Director of Human Resources will act as the Executive Director's designee.

2/5/2026

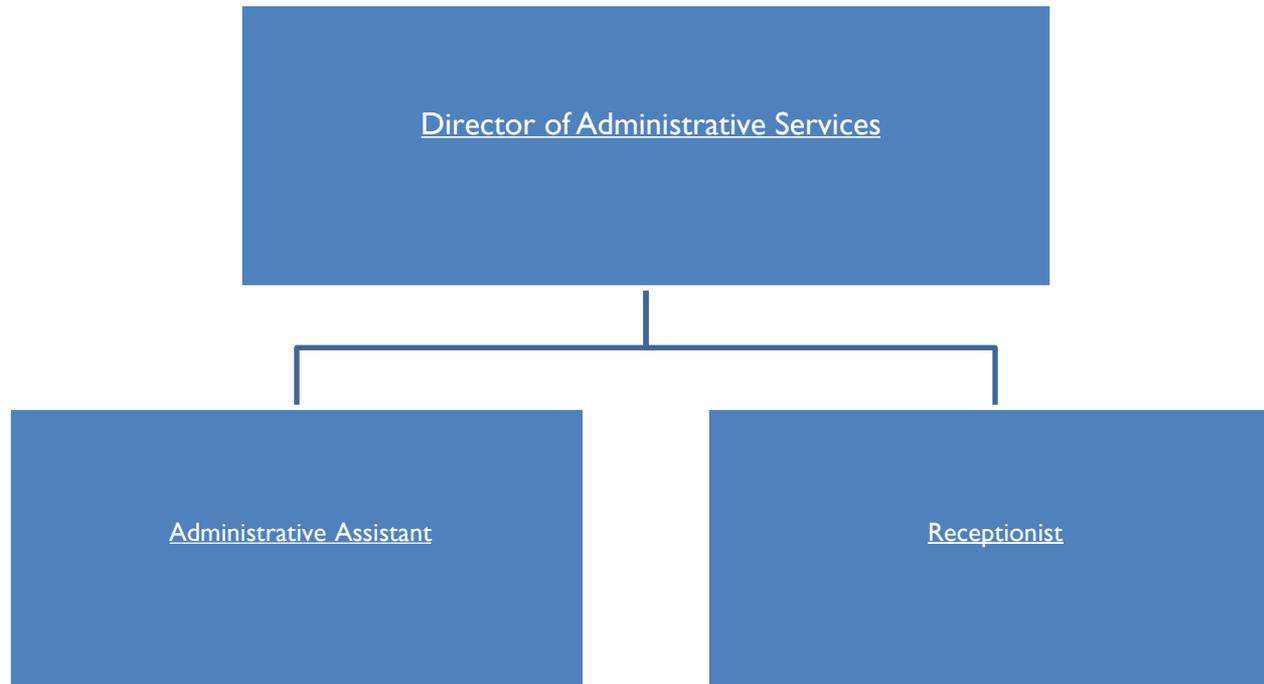
Transportation Division



Community & Economic Development Division



Administrative Services Division



Finance Division

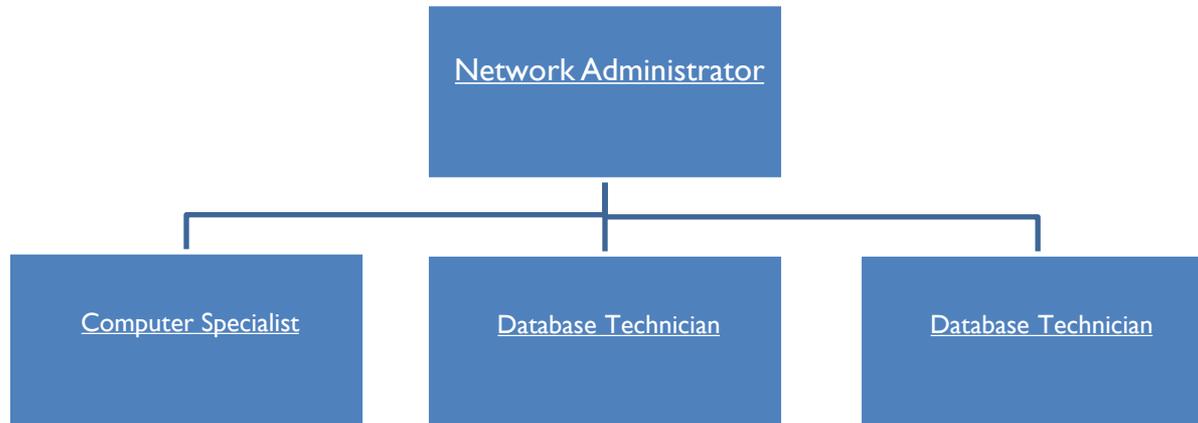
Director of Finance

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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

