

GREEN RIVER AREA DEVELOPMENT DISTRICT

Cost Allocation Plan

**FY 2020
7/1/19 - 6/30/20**

**Green River Area Development District
300 GRADD Way
Owensboro, KY 42301-0200
(270) 926-4433**

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal FY 2020 to establish billing or final indirect costs for July 1, 2019 - June 30, 2020 are allowable in accordance with the requirements of the Federal 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 this proposal are properly allocable to Federal 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 the Federal Government will be notified of any accounting changes that would affect the methodology.

I declare that the foregoing is true and correct.

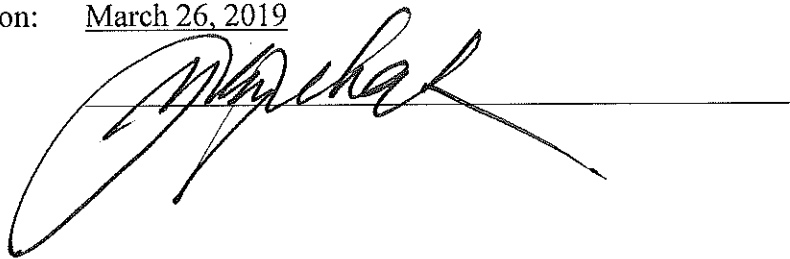
Governmental Unit: Green River Area Development District

Name of Official: Jiten S. Shah

Title: Executive Director

Date of Execution: March 26, 2019

Signature:

A handwritten signature in black ink, appearing to read 'Jiten S. Shah', is written over a horizontal line.

INTRODUCTORY STATEMENT

The Green River Area Development District (GRADD) is one of fifteen Area Development Districts established in 1967 in the State of Kentucky for regional planning and development. In 1972, the Area Development Districts became official public agencies of the State of Kentucky by order of the Kentucky Revised Statute Chapter 147 A.

The GRADD area consists of the counties of Daviess, Hancock, Henderson, McLean, Ohio, Union and Webster. GRADD coordinates planning and development activity for the local governments in this seven-county area. GRADD serves to provide orderly planning and implementation of local, state and federal programs that address the goal of continued progressive development of its district. GRADD provides an effective link to the executive branch of state government through its partnership with the Kentucky Department for Local Government (DLG).

The GRADD staff includes professionals with expertise in various areas who provide technical assistance to local government units in such areas as community and economic development, public administration, budgeting and financial administration, housing and health. In addition, GRADD administers the Workforce Innovation and Opportunity Act and is the designated Area Agency on Aging for this district. GRADD also serves as the Metropolitan Planning Organization for the Owensboro Urbanized Area Transportation Study and is responsible for regional transportation planning for the GRADD area. GRADD functions as a regional clearinghouse for local review and comments of federally assisted projects and programs..

The GRADD structure consists of a Board of Directors, advisory committees, and staff.

The Board of Directors is composed of local elected officials, citizens and minority representatives. Local officials make up no less than 51 percent of the Board, with the remaining 49 percent being citizen members. The purpose of the Board is to determine the needs and priorities of the GRADD district, to reduce duplication of programs and to insure that governmental inter- relationships are well designed and implemented.

The advisory committees are composed of local elected officials, professionals and citizens and are established to address functional areas. These committees develop recommendations for the Board of Directors to consider in making final decisions on regional programs and activities.

The GRADD staff carries out Board policies through the programs approved by the Board. GRADD operates under policies and procedures approved by the Board of Directors.

The state lead agency for GRADD is the Kentucky Department for Local Government. The federal lead agency is the Economic Development Administration.

GRADD operates on a fiscal year basis that begins July 1 and ends June 30. The computerized accounting system is maintained on a cash basis monthly and is converted to accrual basis at June 30 of each fiscal year.

GRADD receives funds from various federal, state and local governments for the completion of specific scopes of work. It is necessary to prepare a cost allocation plan for GRADD's operating budget due to these varied sources of revenues. The purpose of the cost allocation plan is to properly allocate direct and shared costs to each grant.

The cost allocation plan is developed annually in accordance with the guidelines established in 2CFR part 200. The annual cost allocation plan is submitted to the Kentucky Department for Local Government.

The process of developing a cost allocation plan begins with determining the total program budget for the fiscal year for revenues and expenditures from all sources. This budget is submitted to the Board of Directors in June for approval so that an operating budget may be in effect by July 1 of the fiscal year.

Once this budget has been developed, expenditures for each grant must be identified as a direct or shared cost. A direct cost is a cost that can be specifically identified to a particular grant. Shared costs are costs that are incurred for a common or joint purpose and benefit more than one grant (example: rent and utilities). Shared costs are allocated to the grants based on each grant's percentage of direct salary and fringe to the total direct salary and fringe of the entire agency. A more detailed explanation of shared and direct costs can be found in the Cost Allocation Policy Narrative.

FORMAL BOOKS OF ENTRY

The accounting system for GRADD is maintained on an in-house computer system. Payroll is processed semi-monthly on the 15th and the last day of each month. Accounts payable checks are processed on a weekly basis. The computerized accounting system may be broken down into the following areas:

1) General Ledger

a) Define Accounts

This is used to create the funds and elements and their associated chart of accounts.

b) Journal Entry Listing

This gives a listing of any adjusting and closing entries to the general ledger for the month.

c) Allocation Management

This allocates shared cost on a monthly basis to each grant. Shows the amount allocated to both Pool 1 and Pool 2 and Pool 4.

d) Ledger Report

This is the main book of entry and it provides a summary of all transactions for the month. Each account starts with the balance at the beginning of the month and shows the activity for the month and the account balance at the end of the month.

e) Trial Balance

This provides a listing of each account balance at the end of the month.

f) Revenue and Expense Reports

This detailed financial report shows current month and year-to-date revenues and expenditures for each grant. This report also gives the annual budget for each grant and compares actual to budget and reflects the variance.

2) Payroll

a) Employee File Maintenance

This is used to create the employee files, miscellaneous deduction files, fringe files and tax table files. This program provides a listing for all of these files. There is also an Employee YTD and QTD Listing that summarizes each employee's salary and deductions for the quarter and year-to-date.

b) Timesheets

Each employee completes a semi-monthly timesheet and charges time to the grants on which they worked during the pay period, and to sick, vacation or holiday leave time, if applicable. These timesheets are then entered on the computer. Each employee's salary, fringe and leave are allocated to the grants based on the hours which that employee charged to each work element.

c) Check register

This register records the salary paid to each employee for the period and shows distribution of amounts withheld from employees' wages. It also gives a grand total of gross payroll, federal and state taxes withheld, miscellaneous withholdings and net payroll for the period.

3) Accounts Payable

a) Vendor Maintenance

This is used to create a file for each vendor. The Vendor Listing may be obtained from this menu.

b) Preliminary Check Register

This is a listing of vendors' invoices to be paid for the check cycle.

c) Check Register

This register lists each check number, payee and amount paid for the check cycle.

COST ALLOCATION POLICY

All costs incurred by GRADD must be charged to a specific program element as a direct charge or allocated to all program elements as a shared cost. Direct charges are defined in 2CFR 200 as those that can be identified specifically with a particular cost objective. Shared costs are those incurred for a common or joint purpose benefiting more than one program element, and not readily assignable to the program element(s) specifically benefited. Below is a listing of the direct and shared costs that apply to GRADD and the manner in which they will be charged.

IDENTIFICATION OF DIRECT AND SHARED COSTS (INDIRECT)

1. **Salary** -- All salaries of employees are charged as a direct cost to the program element(s) in which their work is attributable. The salary of the Executive Director, Receptionist and IT Manager are a shared cost. The administrative salaries of the Associate Director of Finance and Administration, Contracts and Grants Fiscal Manager, Accounting Clerks and Executive Assistant, are charged to shared costs when doing administrative functions. However, these positions charge directly to program element(s) when actually working on specific program elements(s). Any direct charges of these positions are based on actual time.
2. **Employee Fringe** -- Employee fringe shall be charged to direct if specifically related to direct salary. Any employee fringe that is related to an employee whose salary is being charged as a shared cost is also to be charged as a shared cost.
3. **Third Party Contracts** -- All third party contracts and/or pass thru monies whose content is directly attributed to specific work elements are to be charged as a direct cost to the program(s) in which they apply.
4. **Printing** -- All printing costs that are directly attributable to documents with a specific work element are to be charged as a direct cost. This specifically applies to any printing that is necessary on required plans and reports. All miscellaneous printing costs are to be charged as shared cost. This includes the GRADD annual report.
5. **Travel** -- All travel costs that are directly attributable to an employee whose salary is being charged as a direct cost are also to be charged as direct costs, if the travel is specifically related to the employee's work program. All other employee travel costs are to be charged as shared cost. All board member travel expense will be charged as shared cost.
6. **Vacation, Sick and Holiday Leave** -- All leave that can be specifically related to an employee whose salary is being charged as a direct cost is also to be charged as a direct cost. Any leave that is related to an employee whose salary is being charged as a shared cost is also to be charged as a shared cost.
7. **Audit Fees** -- Audit fees of specific programs are to be charged as a direct cost. All other

audit fees are to be charged as a shared cost.

8. **Equipment Rental/Purchase** -- All equipment with a purchase price of \$500.00 or more will be purchased with local funds and depreciation charged as a shared cost unless applicable to a particular program. All equipment rental costs will be charged as a shared cost. Equipment purchased with grant funds shall have prior grant approval, when required.
9. **Communications** -- All communications cost including telephone, postage, and supplies are to be charged as shared costs. 800# phone usage for specific programs shall be charged directly to the program.
10. **Insurance and Bonding** -- Insurance and bonding premiums are to be charged as a shared cost, except when it is for the benefit of a specific program.
11. **Miscellaneous** -- Miscellaneous direct charges to programs represent expenses which cannot be charged as salary, fringe, leave, travel, or contract expense. Some examples of this includes legal expenses specific to a program, Aging training expenses, and assets which are approved by grantors for purchase with grant funds. Any miscellaneous charges, which cannot be identified, to a particular program are charged as shared costs.

All additional costs that are not identified above will be charged as shared costs unless they can be identified to a particular program.

ALLOCATION OF SHARED COSTS

The shared costs that are distributed in this Cost Allocation Plan are based on the actual costs. Shared costs are calculated at year to date on actual expenditures. These actual shared costs are allocated to the work elements.

The Shared Costs Distribution Schedule included reflects the calculation of shared costs for each pool.

Shared Cost Pool 1 Operational represents shared costs that benefit and are allocable to all grants, regardless of their office location. The percentage of direct salary and fringe for each individual grant is calculated based on total direct salary and fringe for all grants. The total of Shared Cost Pool 1 is allocated to all grants based on each grant's percentage. The costs included in Shared Cost Pool 1 are shared salaries, fringe, leave, staff travel, board travel and meetings, public officials insurance, printing, dues, etc.

Shared Cost Pool 2 Occupancy represents shared costs that benefit only the grants located at the GRADD main office. These costs are mainly occupancy related. They include rent, insurance, depreciation, utilities, janitor, copier, supplies, phone, computer supplies and depreciation, furniture depreciation, miscellaneous, and repairs and maintenance. These shared costs do not benefit the WIOA grants located at the career center. Therefore the direct salary and fringe for the grants at these locations are not included in the allocation and these grants are not

allocated shared costs in Shared Cost Pool 2. For Shared Cost Pool 2, the percentage of direct salary and fringe for each individual grant is calculated based on total direct salary and fringe for all grants except the grants at the career center. The total of Shared Cost Pool 2 is allocated to only grants located at the GRADD main office.

Shared Cost Pool 4 Administration represents shared costs that benefit and are allocable to all grants, regardless of their office location. The percentage of direct salary and fringe for each individual grant is calculated based on total direct salary and fringe for all grants. Costs include is Shared Cost Pool 4 are for finance and accounting personnel, auditing and legal expenses.

The basis for GRADD's cost allocation plan is direct salary and fringe. This method of cost allocation based on direct salary and fringe provides a more equitable distribution of shared costs to grants, because the allocation is based on actual time spent working on a grant, instead of an arbitrary percentage.

SUPPORTING DOCUMENTATION

GRADD maintains the following supporting documentation:

1. Cancelled checks
2. Cash receipt listings
3. Bank deposit
4. Bank statements
5. Bank reconciliations
6. Paid vendor invoices
7. Purchase orders
8. Petty cash disbursement slips
9. Employee timesheets
10. Payroll registers and distribution reports
11. Quarterly payroll reports and W-2's
12. In-Kind vouchers
13. Travel vouchers
14. Contracts
15. Equipment inventory and depreciation schedule
16. Letters and authorizations
17. General ledger
18. Written policies and procedures - personnel, purchasing, open-records, accounting
19. Minutes of Board of Directors, Executive Committee, and Standing Committees

GRADD Retention and Disposal Schedule updated on December 1, 1997 by the Kentucky Department of Library and Archives, Division of Archives and Records, requires retention of these documents for five years. They may be destroyed five years after completion of contract and audit.

GREEN RIVER AREA DEVELOPMENT DISTRICT DEPARTMENTAL JOB FUNCTIONS

COMMUNITY AND ECONOMIC DEVELOPMENT

The Community and Economic Development provides technical assistance for Water Supply Planning along with writing grants and maintaining systems that comply with state and federal regulations. Thru the Community Development Block Grant Program this department prepares grant applications and project management services for local units of government. Through public administration management and financial administration GRADD provides technical assistance to the seven counties and 26 cities of their daily operations including preparation, adoption and administration of budgets; tax rates calculations; personnel policies; utility; and administrative codes. GRADD's Revolving Loan Fund (RLF) is administered by this department. The RLF provides low interest loans to developers.

This department provides Regional Transportation planning for the GRADD area. As well, the department provides ongoing technical and management assistance and as the designated MPO, GRADD conducts multiple traffic studies. Other transit management activities include ridership surveys, route studies and preparation of grants.

SOCIAL SERVICES

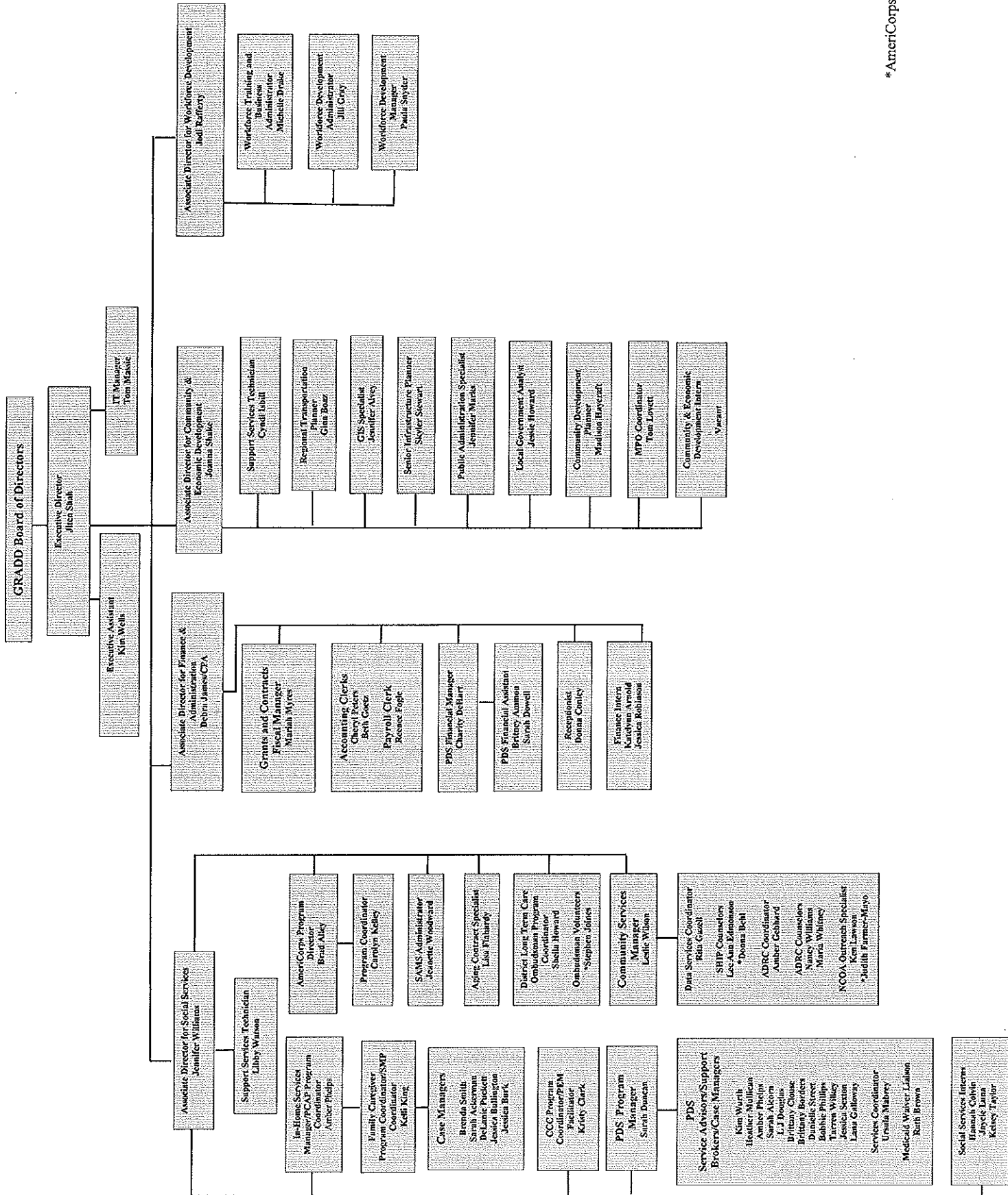
The Social Services department is the designated Area Agency on Aging for the seven county area. It identifies the needs of the elderly and plans for meeting those needs through a system of in-home and community services. The senior centers provide nutrition education programs, meals, recreation, transportation, information and assistance, outreach, counseling, friendly visiting, telephone reassurance and health education programs. Also the regional in-home services programs provide to eligible clients assessment, individualized care management, personal care, homemaker, chore, home repair, home delivered meals, and in-home respite services. Along with the administration of the regional Personal Care Attendant Program this department provides health promotion and disease prevention services, visually impaired services and assistance, health information and education programs, and social services coordination for families and children services. Through regional programs the Social Services department provides legal assistance, long-term ombudsman, elder abuse prevention, benefits counseling, and crime prevention services. The Participant Directed Services (PDS) Medicaid Waiver program is also provided by the Social Services department.

WORKFORCE DEVELOPMENT

The Workforce Development Department provides basic educational, employment, occupational, and work-related skills training programs for economically disadvantaged and dislocated workers in the GRADD seven county area. These programs are available for both adult and youth participants.

FINANCE AND ADMINISTRATION

The Finance and Administration Department is responsible for all aspects of budgeting, financial reporting and administration of the GRADD. This department also serves as the IT Department for the agency.



* AmeriCorps Members

SUPPORTING DOCUMENTATION

GRADD maintains the following supporting documentation:

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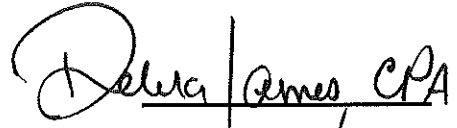
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JFA SHARED COST DISTRIBUTION WORKSHEET

ADD NAME: GREEN RIVER AREA DEVELOPMENT DISTRICT

FISCAL YEAR: 2017-2018

DATE: June 30, 2018



Element	Program	Salary/Burden Pool 1 & 4	Shared Cost Pool 1 & 4	Salary/Burden Pool 2	Shared Cost Pool 2	Total Shared Cost
100-0120	Community & Economic Dev'	63,220.65	17,152.87	63,220.65	5,281.07	22,433.94
100-0125	CDBG	48,968.34	13,285.97	48,968.34	4,090.52	17,376.49
100-0140	Management Assistance	25,337.42	6,874.49	25,337.42	2,116.53	8,991.02
100-0150	Program Administration	2,660.31	721.79	2,660.31	222.23	944.02
	JFA SubTotal	140,186.72	38,035.12	140,186.72	11,710.35	49,745.47
002-0013	CDBG Administration	118,742.33	32,216.87	118,742.33	9,919.01	42,135.88
002-0017	Water Resource Planning	42,549.46	11,544.41	42,549.46	3,554.32	15,098.73
002-0021	Industrial Authority Admi	9,853.63	2,673.46	9,853.63	823.11	3,496.57
002-0060	Delta	3,341.45	906.60	3,341.45	279.12	1,185.72
002-0135	Recreational Trails/Land Water	1,546.33	419.54	1,546.33	129.17	548.71
002-0139	SPGE	3,567.28	967.86	3,567.28	297.99	1,265.85
002-0143	Union Co GAP	1,306.67	354.52	1,306.67	109.15	463.67
002-0146	DRA Project Admin	4,743.72	1,287.06	4,743.72	396.26	1,683.32
002-0149	McLean Co Comp Plan	5,556.22	1,507.50	5,556.22	464.13	1,971.63
002-0150	USDA Admin	25,329.84	6,872.43	25,329.84	2,115.90	8,988.33
003-0005	Green River Beef Improvement	2,541.21	689.47	2,541.21	212.28	901.75
003-0010	Connect GRADD	6,176.92	1,675.91	6,176.92	515.98	2,191.89
003-0030	Corydon IT Assistance	682.92	185.29	682.92	57.05	242.34
005-0006	KIA Coal Severance	24,283.06	6,588.42	24,283.06	2,028.46	8,616.88
150-0000	Revolving Loan Fund	18,215.96	4,942.31	18,215.96	1,521.65	6,463.96
153-0000	IRP Admin	2,808.34	761.95	2,808.34	234.59	996.54
320-0202	Title IIIB Assessment	13,100.54	3,554.41	13,100.54	1,094.34	4,648.75
320-0204	Title IIIB Case Management	77,138.87	20,929.13	77,138.87	6,443.71	27,372.84
320-0212	Title IIIB I & A	61,283.18	16,627.20	61,283.18	5,119.23	21,746.43
320-0214	Title IIIB Ombudsman	30,940.79	8,394.78	30,940.79	2,584.61	10,979.39
320-0215	Title VII Ombudsman	4,372.69	1,186.39	4,372.69	365.27	1,551.66
320-0220	Title IIIB Administration	35,208.66	9,552.73	35,208.66	2,941.12	12,493.85
320-0320	Title III C1 Administration	15,800.96	4,287.08	15,800.96	1,319.92	5,607.00
320-0420	Title III C2 Administration	20,849.16	5,656.74	20,849.16	1,741.61	7,398.35
320-0500	Title III Elder Abuse	2,637.07	715.49	2,637.07	220.28	935.77
320-0520	Title III E Administration	9,797.33	2,658.18	9,797.33	818.41	3,476.59
320-0525	Title III Family Caregiver	43,056.83	11,682.07	43,056.83	3,596.71	15,278.78
321-0100	Homecare Administration	66,222.39	17,967.30	66,222.39	5,531.82	23,499.12
321-0201	Homecare Assessment	19,797.62	5,371.44	19,797.62	1,653.77	7,025.21
321-0202	Homecare Case Management	142,381.86	38,630.69	142,381.86	11,893.72	50,524.41
323-0100	Personal Care Attendant A	26,316.53	7,140.14	26,316.53	2,198.32	9,338.46
323-0125	Personal Care Attendant Evaluation	22,590.60	6,129.22	22,590.60	1,887.08	8,016.30
324-0100	CDO Admin	212,071.50	57,538.71	212,071.50	17,715.17	75,253.88
324-0202	CDO Support Broker	690,796.85	187,425.27	690,796.85	57,704.98	245,130.25
325-0005	HCFA Benefits Counseling	20,472.68	5,554.59	20,472.68	1,710.16	7,264.75
327-0005	State LTC Ombudsman	25,052.84	6,797.27	25,052.84	2,092.76	8,890.03
327-0035	MIPPAA	5,753.95	1,561.15	5,753.95	480.65	2,041.80
327-0036	MIPPAA	6,391.86	1,734.22	6,391.86	533.94	2,268.16
327-0037	MIPPAA	1,864.10	505.77	1,864.10	155.72	661.49
327-0041	MIPPA SHIP	2,166.56	596.15	2,166.56	165.93	762.08
327-0058	Senior Medicare Patrol	13,972.48	3,844.08	13,972.48	1,130.85	4,974.93
327-0060	FAST	408.80	110.91	408.80	34.15	145.06
327-0070	Medicaid ADRC	24,125.77	6,545.74	24,125.77	2,015.32	8,561.06
327-0075	SAMS Admin	65,955.70	17,894.94	65,955.70	5,509.54	23,404.48
329-0004	NCOA	19,543.74	5,302.56	19,543.74	1,632.57	6,935.13
329-0005	NCOA	22,117.31	6,126.34	22,117.31	1,663.26	7,789.60
340-0202	Veteran's Directed Option	11,790.00	3,198.83	11,790.00	984.87	4,183.70
360-0001	CCC	16,910.24	4,588.05	16,910.24	1,412.58	6,000.63
373-0013	AmeriCorp	7,750.96	2,085.32	7,750.96	614.16	2,699.48
373-0014	AmeriCorp	71,434.07	19,381.31	71,434.07	5,967.17	25,348.48
394-0017	Citizens Corps	4,115.18	1,132.52	4,115.18	315.19	1,447.71
394-0018	Citizens Corps	2,868.82	778.36	2,868.82	239.64	1,018.00
510-0000	OTS	12,546.20	3,404.00	12,546.20	1,048.03	4,452.03

JFA SHARED COST DISTRIBUTION WORKSHEET

ADD NAME: GREEN RIVER AREA DEVELOPMENT DISTRICT

FISCAL YEAR: 2017-2018

DATE: June 30, 2018

Element	Program	Salary/Burden Pool 1 & 4	Shared Cost Pool 1 & 4	Salary/Burden Pool 2	Shared Cost Pool 2	Total Shared Cost
520-0000	MPO	5,962.36	1,617.69	5,962.36	498.06	2,115.75
550-0001	KYTC Statewide Trans Proc	60,262.79	16,350.35	60,262.79	5,033.99	21,384.34
550-0005	KYTC Road Updates	8,160.95	2,214.21	8,160.95	681.72	2,895.93
560-0005	FHWA Admin	42,446.50	11,516.47	42,446.50	3,545.72	15,062.19
560-0008	FHWA UPWP	4,658.01	1,263.80	4,658.01	389.10	1,652.90
560-0010	FWWA Tip	4,945.26	1,341.74	4,945.26	413.10	1,754.84
560-0016	FHWA Public Involvement	2,552.80	692.62	2,552.80	213.25	905.87
560-0020	FHWA Long-Range Plan	13,970.89	3,790.54	13,970.89	1,167.04	4,957.58
560-0040	FHWA Plan Maint/Mapping	6,125.11	1,661.85	6,125.11	511.65	2,173.50
560-0091	FHWA Title VI	17,233.60	4,675.77	17,233.60	1,439.59	6,115.36
565-0105	FTA Administration	29,224.21	7,929.04	29,224.21	2,441.21	10,370.25
565-0108	FTA UPWP	2,836.03	769.46	2,836.03	236.90	1,006.36
565-0110	FTA Tip	1,927.24	522.90	1,927.24	160.99	683.89
565-0116	FTA Public Involvement	2,237.68	607.13	2,237.68	186.92	794.05
565-0120	FTA Socio-Econ Plan	1,024.36	277.92	1,024.36	85.57	363.49
565-0191	FTA Title VI	8,835.56	2,397.24	8,835.56	738.07	3,135.31
600-0100	KY HEALTH - Local	5,729.82	1,554.60	5,729.82	478.63	2,033.23
600-0200	KY HEALTH - Statewide	4,910.49	1,332.30	4,910.49	410.19	1,742.49
605-0100	SNAP E&T	63.69	17.28	63.69	5.32	22.60
707-0123	WIOA Admin LGS PY 2016	19,579.77	5,312.33	19,579.77	1,635.58	6,947.91
707-0124	WIOA Admin DSP PY 2016	1,250.85	339.38	1,250.85	104.49	443.87
717-0120	WIOA DW 272DW17	23,867.86	6,475.77	23,867.86	1,993.78	8,469.55
717-0121	WIOA DW 272DW17	14,179.97	3,847.28	-	-	3,847.28
727-0140	WIOA IS Youth 274YTW17	428.18	77.07	428.18	34.87	111.94
727-0141	WIOA IS Youth 274YTW17	360.98	64.96	-	-	64.96
727-0150	WIOA OS Youth 274YTW17	21,104.57	3,796.31	21,104.57	1,713.51	5,509.82
727-0151	WIOA OS Youth 274YTW17	13,031.13	2,344.07	-	-	2,344.07
727-0160	WIOA IS Youth 274YTW17	134.93	36.61	134.93	11.27	47.88
727-0170	WIOA OS Youth WBL 274YTW17	6,696.77	1,816.95	6,696.77	559.41	2,376.36
727-0171	WIOA OS Youth	5,508.42	1,494.53	-	-	1,494.53
728-0151	WIOA OS Youth 274YT18	1,559.90	423.23	-	-	423.23
737-0120	WIOA Adult - GRADD	28,359.15	7,694.34	28,359.15	2,368.95	10,063.29
737-0121	WIOA Adult - CC	11,162.52	3,028.59	-	-	3,028.59
737-0123	WIOA Admin LGS FY2017	52,426.70	14,224.28	52,426.70	4,379.41	18,603.69
737-0124	WIOA Admin DSP FY2017	2,573.82	698.32	2,573.82	215.00	913.32
738-0120	WIOA FY2018 273AD18	13,612.81	3,693.39	13,612.81	1,137.13	4,830.52
738-0121	WIOA FY2018 273AD18	4,641.84	1,259.41	-	-	1,259.41
747-0121	WIOA FY2017 DW 271DW17	6,890.95	1,869.63	-	-	1,869.63
747-0130	WIOA FY2017 DW 271DW17	13,296.20	3,607.49	13,296.20	1,110.68	4,718.17
747-0131	WIOA FY2017 DW 271DW17	9,094.36	2,467.45	-	-	2,467.45
748-0130	WIA Administration	13,252.72	3,595.70	13,252.72	1,107.05	4,702.75
748-0131	WIA Administration	10,143.87	2,752.21	-	-	2,752.21
766-0191	WIOA In School Youth GRADD	1,350.03	366.29	-	-	366.29
796-0181	WIOA Dislocated Worker GRADD	6,990.86	1,896.74	-	-	1,896.74
	Total Non JFA	2,605,456.54	703,897.92	2,520,541.71	210,202.88	914,100.80
	Total JFA and Others	2,745,643.26	741,933.04	2,660,728.43	221,913.23	963,846.27

GREEN RIVER AREA DEVELOPMENT DISTRICT

SCHEDULE OF SHARED COSTS

Year Ended June 30, 2018

Shared Costs Applied:

Salary	\$ 426,769
Fringe	165,506
Travel	35,695
Rent	944
Supplies	41,782
Insurance	31,943
Printing	13,698
Communications	24,939
Postage	12,854
Utilities	32,731
Maintenance	30,189
Interest expense	19,606
Depreciation expense	89,248
Professional fees	16,700
Other	<u>21,242</u>

Total Shared Costs	\$ <u><u>963,846</u></u>
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Green River ADD
Funds and Elements

001-0000	General Fund
001-0100	Annual Dinner
001-0600	Sister Region
001-0700	Local Travel
001-0750	Local Expenses
002-0013	CDBG Administration
002-0014	EDA Administration
002-0017	Water Resource Planning
002-0021	Industrial Authority Admin
002-0044	Hazard Mitigation
002-0060	Delta
002-0065	Delta Project Administration
002-0071	CED Administration
002-0133	Local Projects Admin
002-0135	Recreational Trails/Land Water
002-0146	DRA Project Admin
002-0150	USDA Admin
002-0151	Owensboro CHDO
002-0200	Regional Recovery CDBGs
003-0005	Green River Beef Program
003-0010	Connect GRADD
003-0015	IT Tech Assistance Hancock Co
003-0030	IT Tech Assist Corydon
005-0006	KIA/SRF Projects
100-0120	Community & Economic Dev'l
100-0125	CDBG
100-0140	Management Assistance
100-0150	Program Administration
150-0000	Revolving Loan Fund Admin
153-0000	IRP Admin
300-0510	Housing Administration
300-0562	Hancock County Repair Affair
301-0555	KHC Nonprofit Loan FY02
301-0556	KHC Nonprofit Loan FY03
301-0557	KHC Non Profit FY04
301-0558	KHC Nonprofit FY 2005
301-0559	KHC Nonprofit FY06
301-0562	KHC Nonprofit FY09
301-0563	KHC Nonprofit FY10
302-0100	AHTF - 2005
320-0100	Title IIIB Administration
320-0202	Title IIIB Assessment
320-0204	Title IIIB Case Management
320-0210	Title IIIB Supportive Services

320-0212	Title IIIB I & A
320-0214	Title IIIB Ombudsman
320-0215	Title VII Ombudsman
320-0220	Title III B Admin
320-0300	Title IIIC-1 Congregate Meals
320-0320	Title III C1 Admin
320-0400	Title IIIC-2 Home Delivered
320-0420	Title III C2 Admin
320-0450	Title IIID Disease Prevention
320-0500	Title VII Elder Abuse
320-0520	Title III E Admin
320-0525	Family Caregiver
321-0100	Homecare Administration
321-0201	Homecare Assessment
321-0202	Homecare Case Management
321-0250	Homecare Social Services
321-0301	Homecare Home Delivered Meals
323-0100	PCAP Admin
323-0125	PCAP Evaluation/Coordination
323-0130	PCAP Subsidy
324-0202	Medicaid Waiver
325-0005	SHIP
326-0000	USDA NSIP
327-0005	State LTC Ombudsman
327-0038	MIPPA AAAIL 9/30/18-9/29/19
327-0039	MIPPA ADRC 9/30/18-9/29/19
327-0041	MIPPA SHIP 9/30/18-9/29/19
327-0057	SMP 6/1/18--5/31/19
327-0060	FAST
327-0065	Chronic Disease Self Mgmt
327-0066	Arthritis
327-0070	Medicaid ADRC
327-0075	SAMS Administration
328-0001	Senior Citizens Services
328-0005	Senior Day Out
328-0010	Aging Conferences
328-0011	Senior Games
328-0017	Health Council Dues
328-0020	Mental Health Grant
328-0021	Silver Bells
328-0025	Equipment Fund/Canteen Meals
328-0026	The Stand Against Child Abuse
329-0005	NCOA BEC 1/1/19-12/31/19
340-0202	Veterans Directed Care
360-0001	Community Connections
361-0001	CCC Parent Involvement
362-0001	Educational Neglect Program

373-0019	AmeriCorps SC 9/1/18 - 8/31/19
375-0005	Service for Peace
375-0010	Volunteer Generation Fund
380-0001	Job Quest
394-0007	Henderson Co CERT
510-0000	OTS Transit Management
520-0000	Tech Assist Owensboro/Daviess Co.
530-0005	KSPAN Checkpoints Safety Grant
550-0001	KYTC Regional Trans Planning
550-0005	KYTC Local Road Updates
550-0010	KYTC Sign Inventory
560-0005	FHwA Admin
560-0008	FHwA Unified Work Plan
560-0010	FHwA TIP
560-0016	FHwA Public Involvement
560-0020	FHwA Metro Transportation Plan
560-0040	FHwA Transit & Active Transportation
560-0091	FHwA Data Collection & Analysis
565-0105	FTA Administration
565-0108	FTA UPWP
565-0110	FTA Tip
565-0115	FTA Staff Training
565-0116	FTA Public Involvement
565-0120	FTA Metro Transportation Plan
565-0140	FTA Transit & Active Transportation
565-0191	FTA Data Collection & Analysis
708-0120	WIOA Adult PY2017 270AD18
708-0121	WIOA Adult PY2017 270AD18
708-0123	WIOA Admin LGS PY2017
708-0124	WIOA Admin DSP PY 2017
709-0120	WIOA Adult PY18 27019
709-0121	WIOA Adult PY18 27019
718-0130	WIOA PY2017 272DW18 (130)
718-0131	WIOA PY2017 272DW18 (131)
719-0130	WIOA DW 272DW19
728-0140	WIOA IS Youth 274YT18
728-0141	WIOA IS Youth 274YT18
728-0150	WIOA OS Youth 274YT18
728-0151	WIOA OS Youth 274YT18
728-0160	WIOA IS Youth WBL 274YT18
728-0161	WIOA IS Youth WBL 274YT18
728-0170	WIOA OS Youth WBL 274YT18
728-0171	WIOA OS Youth WBL 274YT18
729-0150	WIOA OS Youth 27419
729-0170	WIOA OS Youth WBL 27419
729-0171	WIOA OS Youth WBL 27419
738-0120	WIOA FY2018 273AD18 (120)

738-0121	WIOA FY2018 273AD18 (121)
738-0123	WIOA Admin LGS 27318
738-0124	WIOA Admin DSP 27318
739-0120	WIOA Adult 27319
739-0121	WIOA Adult 27319
748-0130	WIOA FY2018 271DW18 (130)
748-0131	WIOA FY2018 271DW18 (131)
748-0181	271CM18
816-0200	TRADE 205BE16

Green River ADD
Object Codes

1100	Cash in Bank
1110	Federal/State Bank Account
1111	Local
1114	Housing Bank Account
1115	Revolving Loan Fund Bank Acct
1119	Petty Cash
1120	RLF Savings Account
1121	RD Depr Reserve Savings Acct
1122	CDO Bank Account
1123	Local Money Market
1124	GRADD Insurance Reserve
1125	Cash Transfer
1160	Certificates of Deposit-Local
1162	Certificate of Dep-Vacation
1163	CD -RLF Recap
1200	Receivables
1210	Federal Grant Receivable
1220	State Grant Receivable
1230	Local Grant Receivable
1240	Employees Receivable
1241	Contractor Receivable
1245	Miscellaneous Receivable
1246	ADP Payroll Receivable
1250	Loans Receivable
1251	Loans Receivable Related Party
1255	Allowance for Loan Losses
1260	Interest Receivable
1290	Due to Due From
1300	Prepays
1310	Prepaid Insurance
1313	Pension Deferred Outflows
1320	Prepaid Rent
1330	Prepaid Postage
1340	Prepaid Travel
1350	Prepaid-Other
1400	Property, Plant & Equipment
1410	Fixed Assets
1415	Building Expansion
1420	Grant Fixed Assets
1430	Destination Homes
1440	HDF/City of Owensboro Homes
1442	Foreclosed Homes - NSP
1445	Foreclosed Homes

1450	McLean County Welcome Home
1460	Accumulated Depreciation
1461	Accum Depreciation-GASB 34
1465	McLean Co Welcome Home Contra
1500	Amount to be Provided
1510	Long Term Debt
1520	Capitalized Leases
2010	Accounts Payable
2011	Accounts Payable-Contracts
2012	Accounts Payable-Other
2110	Accrued Payroll
2200	Accrued/W/H Payroll Items
2202	Federal Payroll Taxes
2204	Dental Insurance Withheld
2205	Vision Insurance Withheld
2206	Accrued Unemployment Insurance
2208	Medical Insurance Withheld
2210	Life Insurance
2211	Health Insurance Fee Payable
2212	Workers Compensation Payable
2214	Kentucky State Income Tax W/H
2216	Disability Income Insurance
2217	Daviess County Tax Payable
2218	Owensboro City Tax Payable
2220	AFLAC Payable
2221	Hartford City Tax Payable
2222	Motorist Life Payable
2223	Union County Tax Payable
2224	Hancock County Payable
2225	Henderson City Tax Payable
2226	Ohio County Tax Payable
2227	McLean County Tax Payable
2228	GRADD Pension Payable
2230	CERS Retirement Payable
2232	KY Savings Plan Payable
2233	EBC Payable
2234	United Way Payable
2235	RiverPark Center Payable
2236	Child Support Withheld
2240	Garnishment Withheld
2242	Destination Home Deposits
2244	Deferred Compensation Payable
2245	ADP Taxes Payable
2250	Accrued Lease Payable
2300	Uncompensated Leave
2310	Accrued Annual Leave
2313	Net Pension Liability

2500	Deferred Revenue
2510	Deferred Revenue
2513	Pension Deferred Inflows
2600	Long Term Debt
2606	Loan Payable-IRP
2607	Loan Payable Old National Bank
2610	Lease Obligations Payable
2620	Loans Payable - Non-Profit KHC
2621	Loans Payable Other
2622	Loans Payable-Rehab
2623	Loans Payable-KCADD Rehab
2624	Loans Payable-Destination HOME
2625	Interest Payable
2627	Loans Payable City of O'boro
3000	Fund Equity
3010	Invest in Fixed Assets-Local
3011	Invest in Fixed Assets-Grants
3020	Fund Balance-Unreserved
3025	Fund Balance-GRHC
3030	Reserve for Encumbrance
3031	Reserve for Encumbrance Audit
3032	Reserve for Insurance
3040	Funded Depreciation Reserve
4000	Revenues
4100	Grant Revenues
4110	Federal Revenue
4120	State Revenue
4125	CDO Goods and Services Revenue
4130	Local Revenue
4140	Local Applied to Grants
4200	In-Kind Revenue
4220	In-Kind Match
4230	Program Income
4300	Member Dues
4310	Member Dues
4400	Interest Income
4410	Interest
4500	Other Revenue
4510	Other
4520	Late Fees
5000	Operating Expenditures
5100	Personnel
5110	Personnel
5150	Contract Wages
5200	Employee Benefits
5210	Burden
5212	Leave

5213	GASB 68 Pension Adjustment
5300	Professional Services
5310	Audit Fee
5320	Legal Fee
5330	Contracts
5340	Recording Fees
5400	Travel
5410	GRADD Staff Travel
5412	Travel-PIC Staff
5415	Travel-Board
5500	Occupancy Cost
5510	Rent
5520	Janitorial
5525	Utilities
5530	Repairs and Maintenance
5535	Interest Expense
5600	Supplies
5610	Supplies
5660	Computer Supplies/Expense
5700	Other
5705	Auto Expense
5715	Insurance & Bonding
5720	Printing
5722	Advertising and Promotion
5725	Equipment Maintenance
5730	Communications
5735	Postage
5740	Ceremonies and Special Project
5745	Board Meeting Expense
5750	Training
5755	Training-Board
5760	Dues & Subscription
5770	Other
5790	Bad Debt Expense
5795	Depreciation Expense
5796	Depreciation Expense-GASB 34
5800	Capital Equipment
5810	Computers
5820	Autos
5830	Office Equipment
5840	Other
5900	Shared Costs
5910	Shared Costs
6000	Direct Program Services
6110	Program Salary
6210	Burden
6310	Contractual Services

6311	Contract Wages
6312	Contract Fringe
6313	Incumbent Worker OJT Expense
6314	Incumbent Worker Training Exp
6315	Participant Training Exp/ITA
6316	Relocation Assistance
6318	Participant Training Exp OJT
6320	Direct Program Travel/Training
6321	Intensive Services
6322	Participants Support
6324	Other-Participants
6325	Respite Services
6326	Personal Care Services
6327	Attendant Care Services
6328	Homemaker Services
6329	Community Living Supports
6330	Companion Services
6331	Goods & Services
6332	Personal Assistance Services
6342	Personal Assistance Taxes
6345	Respite Taxes
6346	Personal Care Taxes
6347	Attendant Care Taxes
6348	Homemaker Taxes
6349	Community Living Taxes
6500	Interest
6510	Direct Program Rent
6530	Direct Program Repairs & Maint
6610	Direct Program Supplies
6660	Direct Program Computer Exp
6715	Direct Program Insurance
6720	Direct Program Printing
6740	Direct Program Legal
6745	Direct Program Audit
6750	Direct Program Marketing
6755	Prevention
6756	Rapid Re-Housing
6770	Direct Program Other
6775	Direct Program Job Fair
6810	Direct Program-Equipment
7000	Debt Service
7110	Principle
7120	Interest
8000	In-Kind
8100	In-Kind Match
8110	In-Kind Match