

**GREEN RIVER AREA
DEVELOPMENT DISTRICT**

Cost Allocation Plan

**FY 2022
7/1/21 - 6/30/22**

**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 2022 to establish billing or final indirect costs for July 1, 2021 - June 30, 2022 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: Joanna Shake

Title: Executive Director

Date of Execution: March 31, 2021

Signature:



INTRODUCTORY STATEMENT

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

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

GRADD includes professional staff who provide technical assistance to local government units in areas of community and economic development, public administration, budgeting and financial administration as well as health and social services. In addition, GRADD administers the Workforce Innovation and Opportunity Act and serves as the designated Area Agency on Aging for the district. GRADD also serves as the Metropolitan Planning Organization for the Owensboro Urbanized Area and conducts regional transportation planning for the district. GRADD also functions as a regional clearinghouse for local review and comments on federally assisted projects and programs.

GRADD's organization consists of a Board of Directors, advisory committees, and staff. The Board of Directors is comprised of local elected officials, committee chairs, citizen and minority representatives. Local officials constitute no less than 51 percent of the Board with citizen members encompassing the remaining 49 percent. The Board's purpose includes determining the needs and priorities of the GRADD district, reducing duplication of programs and ensuring intergovernmental relationships are well-designed and implemented.

Consisting of local elected officials, technical professionals and citizens, advisory committees address functional areas. The committees formulate recommendations for the Board of Directors for consideration of final decisions on regional programs and activities.

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

The Commonwealth's lead agency for GRADD is the Kentucky Department for Local Government. The Economic Development Administration serves as the federal lead agency.

GRADD operates on a fiscal year beginning July 1 and ending June 30. The computerized accounting system is maintained on a cash basis monthly and converts to accrual basis at June 30 of each fiscal year.

GRADD receives funding from 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.

Developed annually, the cost allocation plan functions 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 developed, the budget 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 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 on pages 8-10.

FORMAL BOOKS OF ENTRY

The accounting system for GRADD is maintained on a computer system located on GRADD property. 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 is classified into the following areas:

- 1) **General Ledger**
 - a) Define Accounts -creates the funds and elements and their associated chart of accounts.
 - b) Journal Entry Listing-provides a listing of any adjusting and closing entries to the general ledger for the month.
 - c) Allocation Management - allocates shared cost monthly to each grant. Shows the amount allocated to both Pool 1 and Pool 2 and Pool 4.
 - d) Ledger Report- serves as the main book of entry and provides a summary of all transactions for each 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-provides a listing of each account balance at the end of the month.
 - f) Revenue and Expense Reports -provides detailed financial report of current

month and year-to-date revenues and expenditures for each grant. Also indicates the annual budget for each grant and compares actual to budget and reflects the variance.

2) **Payroll**

- a) Employee File Maintenance -creates the employee files, miscellaneous deduction files, fringe files and tax table files. Additionally, includes an Employee YTD and QTD Listing summarizing 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 have worked during the pay period, as well as sick, annual leave or holiday leave time, if applicable. Each employee's salary, fringe and leave are allocated to the grants based on the hours which the employee charged to each work element.
- c) Check register-records the salary paid to each employee for the period and shows distribution of amounts withheld from employees' wages. It also provides 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 -creates a file for each vendor. The Vendor Listing may be obtained from this menu.
- b) Preliminary Check Register-list of vendors' invoices to be paid for the check cycle.

- c) Check 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 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 process 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) to which their work is attributable. The salaries of the Executive Director, Receptionist and IT Manager are shared costs. The administrative salaries of the Director of Finance, Fiscal Contracts Manager, Accounting Clerks and Executive Assistant, are charged to shared costs when performing administrative functions; however, these positions charge directly to program element(s) when working on specific program elements(s). Any direct charges for 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 related to an employee whose salary is charged as a shared cost is also charged as a shared cost.
3. **Third Party Contracts** -- All third-party contracts and/or pass-through funds whose work scope is directly attributed to specific work elements are 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 charged as a direct cost. This charge specifically applies to any printing that is necessary for required plans and reports. All miscellaneous printing costs are charged as shared cost. This charge includes the GRADD annual report.
5. **Travel** -- All travel costs that are directly attributable to an employee whose salary is charged as a direct cost are also charged as direct costs if the travel is specifically related to the employee's work program. All other employee travel costs are charged as shared cost. All board member travel expense will be charged as shared cost.
6. **Annual, Sick and Holiday Leave** -- All leave that can be specifically related to an employee whose salary is charged as a direct cost is also charged as a direct cost. Any leave that is related to an employee whose salary is charged as a shared cost is also charged as a shared cost.
7. **Audit Fees** -- Audit fees of specific programs are charged as a direct cost. All other audit

fees are 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 charged as shared costs. Eight-hundred number phone usage for specific programs shall be charged directly to the program.
10. **Insurance and Bonding** -- Insurance and bonding premiums are charged as a shared cost, except when benefiting a specific program.
11. **Miscellaneous** -- Miscellaneous direct charges to programs represent expenses which cannot be charged as salary, fringe, leave, travel, or contract expense. Examples include legal expenses specific to a program, Aging training expenses and assets 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 at the end of each month.

The Shared Costs Distribution Schedule 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 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 official's 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, 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 the 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 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 included in Shared Cost Pool 4 are earmarked 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 as 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 adheres to Kentucky Department of Library and Archives, Division of Archives and Records (updated March 2016) which requires retention of these documents for five years. The documents may be destroyed five years after completion of contract and audit.

GREEN RIVER AREA DEVELOPMENT DISTRICT CORE DEPARTMENT FUNCTIONS

COMMUNITY AND ECONOMIC DEVELOPMENT

The Community and Economic Development Department provides technical assistance for community and economic development projects including, but not limited to, grant writing, strategic planning, infrastructure planning, business financing and project administration. Through the Community Development Block Grant Program, staff prepares grant applications and provides project management services for local units of government. Public administration services include technical assistance, management and financial administration assistance to GRADD's seven counties and 27 cities. Other functions include preparation, adoption and administration of budgets; tax rates calculations; personnel policies; utility; and administrative codes. GRADD's Revolving Loan Fund (RLF) provides low interest loans to small businesses. Staff also provides regional transportation planning for the GRADD area and provides ongoing technical and management assistance serving as the designated Metropolitan Planning Organization for Owensboro and Daviess County. Other transit management activities include traffic counts, ridership surveys, route studies and preparation of grants. Additionally, GRADD staff serve in the areas of GIS, housing, industrial park development, parks and recreation, broadband extension and homeland security.

SOCIAL SERVICES

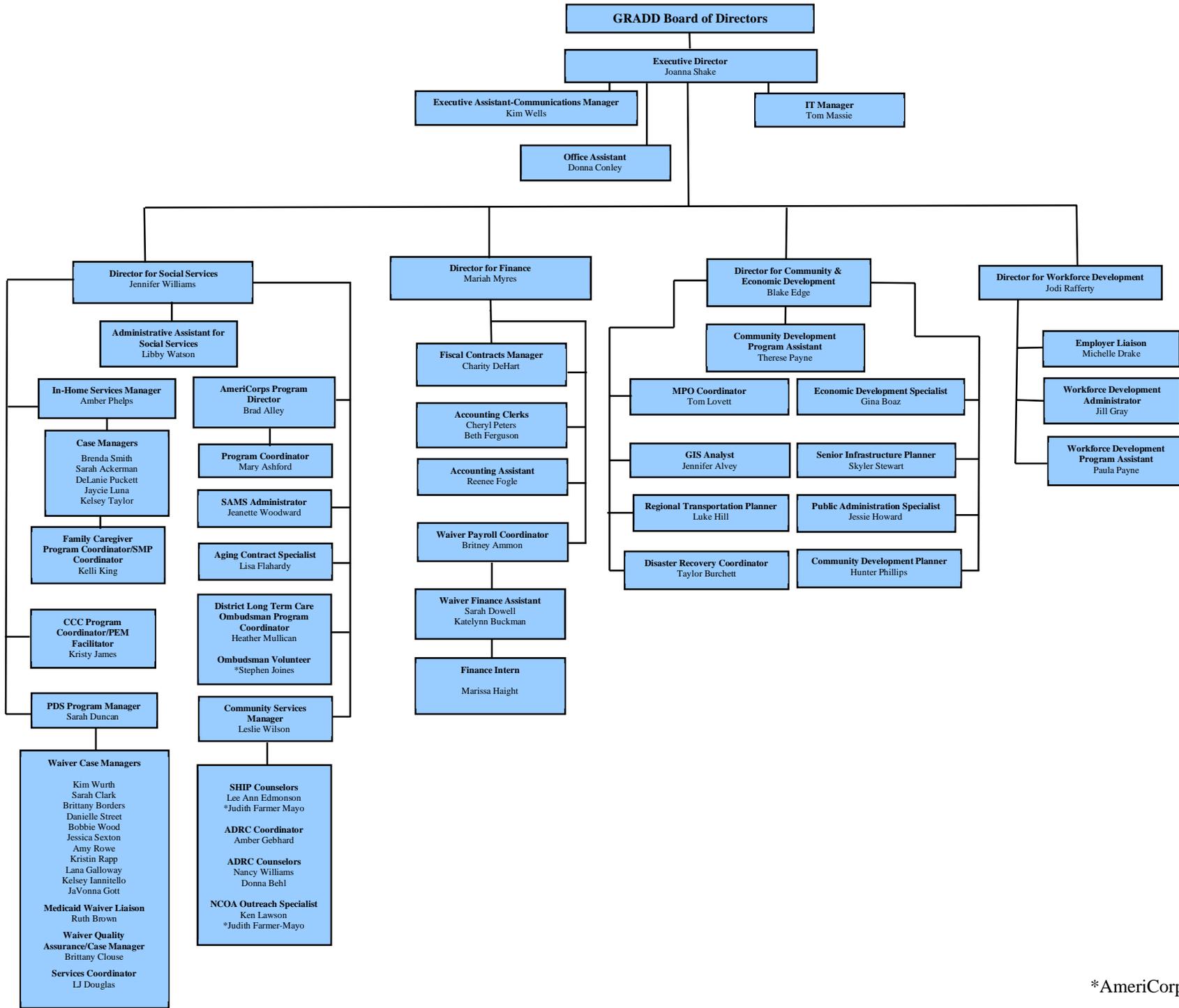
The Social Services Department serves as the designated Area Agency on Aging for the seven county area. It identifies the needs of the elderly and plans for meeting those needs through a system of in-home and community services. The senior centers provide nutrition education programs, health education programs, meals, recreation, transportation, information and assistance, advocacy, outreach, counseling, friendly visiting, telephone reassurance, and health promotion and disease prevention services. Additionally, the regional in-home services programs provide to eligible clients - assessment, individualized care management, personal care, homemaker, home delivered meals and in-home respite services. Along with the administration of the regional Personal Care Attendant Program, staff provides coordination for parent engagement and child abuse prevention services, as well as Case Management for Medicaid Waiver Programs. Through regional programs, the department provides legal assistance, long-term ombudsman, elder abuse prevention, benefits counseling, and crime prevention services. The AmeriCorps Senior Connections program is also a function of Social Services.

WORKFORCE DEVELOPMENT

The Workforce Development Department provides administrative and programmatic oversight for basic educational, employment, occupational, and work-related skills training programs for economically disadvantaged youth and adults, as well as dislocated workers in the GRADD seven county area. The programs serve both job seekers and employers.

FINANCE

The Finance Department is responsible for all aspects of budgeting and financial reporting.



*AmeriCorps Volunteer

JFA SHARED COST DISTRIBUTION WORKSHEET

ADD NAME: GREEN RIVER AREA DEVELOPMENT DISTRICT

FISCAL YEAR: 2019-2020

DATE: June 30, 2020

C. Hannah Myers

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'	65,463.28	17,834.74	65,463.28	4,989.75	22,824.49
100-0125	CDBG	39,100.95	10,614.50	39,100.95	2,976.88	13,591.38
100-0140	Management Assistance	45,236.71	12,280.27	45,236.71	3,444.17	15,724.44
100-0150	Program Administration	2,368.34	643.13	2,368.34	180.33	823.46
	JFA SubTotal	152,169.28	41,372.64	152,169.28	11,591.13	52,963.77
002-0013	CDBG Administration	38,114.20	10,346.58	38,114.20	2,901.96	13,248.54
002-0014	EDA Administration	2,541.32	690.20	2,541.32	193.31	883.51
002-0017	Water Resource Planning	51,043.18	13,856.22	51,043.18	3,886.30	17,742.52
002-0021	Industrial Authority Admi	3,502.30	950.93	3,502.30	266.79	1,217.72
002-0044	Hazard Mitigation	53,381.51	14,491.38	53,381.51	4,064.23	18,555.61
002-0060	Delta	5,679.57	1,541.19	5,679.57	432.34	1,973.53
002-0133	Webster Co Earthquake	1,559.37	423.68	1,559.37	118.82	542.50
002-0135	Recreational Trails/Land Water	2,747.04	745.97	2,747.04	209.08	955.05
002-0140	KOHS Admin	612.65	165.85	612.65	46.73	212.58
002-0146	DRA Project Admin	7,422.88	2,014.84	7,422.88	565.14	2,579.98
002-0149	Ohio Co Comp Plan	19,028.85	5,166.03	19,028.85	1,448.80	6,614.83
002-0150	USDA Admin	1,077.90	292.59	1,077.90	82.08	374.67
003-0005	Green River Beef Improvement	4,332.34	1,176.17	4,332.34	329.70	1,505.87
003-0010	Connect GRADD	6,406.10	1,738.91	6,406.10	487.86	2,226.77
003-0030	Corydon IT Assistance	713.24	193.38	713.24	54.32	247.70
005-0006	KIA Coal Severance	11,080.60	3,008.50	11,080.60	843.52	3,852.02
150-0000	Revolving Loan Fund	22,722.81	6,168.38	22,722.81	1,730.17	7,898.55
153-0000	IRP Admin	1,661.14	450.48	1,661.14	126.41	576.89
320-0202	Title IIIB Assessment	16,002.05	4,344.01	16,002.05	1,218.35	5,562.36
320-0204	Title IIIB Case Management	72,398.76	19,653.78	72,398.76	5,512.23	25,166.01
320-0205	CARES III B Supportive Services	29,950.64	8,376.90	29,950.64	2,332.49	10,709.39
320-0212	Title IIIB I & A	54,742.15	14,614.20	54,742.15	4,115.71	18,729.91
320-0214	Title IIIB Ombudsman	27,374.59	7,431.46	27,374.59	2,084.24	9,515.70
320-0215	Title VII Ombudsman	4,368.76	1,186.31	4,368.76	332.69	1,519.00
320-0216	Title VII CARES Ombudsman	9,728.37	2,639.95	9,728.37	740.40	3,380.35
320-0220	Title IIIB Administration	19,498.69	5,293.49	19,498.69	1,484.55	6,778.04
320-0225	CARES III B Administration	4,750.37	1,289.87	4,750.37	361.85	1,651.72
320-0320	Title III C1 Administration	28,083.86	7,621.36	28,083.86	2,137.48	9,758.84
320-0405	Title III C-1 COVID19	3,672.58	999.22	3,672.58	280.33	1,279.55
320-0410	Title III C-2 COVID19	7,374.75	2,002.54	7,374.75	561.55	2,564.09
320-0420	Title III C2 Administration	14,527.38	3,942.63	14,527.38	1,105.75	5,048.38
320-0430	CARES III C-2 Administration	10,993.13	2,984.75	10,993.13	837.30	3,822.05
320-0450	Title III Disease Prevention	826.16	224.51	826.16	62.90	287.41
320-0500	Title VII Elder Abuse	2,531.43	687.30	2,531.43	192.71	880.01
320-0520	Title III E Administration	10,445.30	2,835.41	10,445.30	795.39	3,630.80
320-0525	Title III Family Caregiver	35,474.76	9,630.26	35,474.76	2,700.90	12,331.16
320-0530	Title III E CARES Administration	1,243.58	340.71	1,243.58	95.73	436.44
320-0535	Title III CARES Family Caregiver	9,945.21	2,699.98	9,945.21	757.25	3,457.23
321-0100	Homecare Administration	60,425.33	16,400.22	60,425.33	4,599.61	20,999.83
321-0201	Homecare Assessment	15,782.53	4,284.62	15,782.53	1,201.78	5,486.40
321-0202	Homecare Case Management	149,875.89	40,685.82	149,875.89	11,411.07	52,096.89
323-0100	Personal Care Attendant Admin	25,666.73	6,967.94	25,666.73	1,954.03	8,921.97
323-0125	Personal Care Attendant Evaluation	21,105.63	5,729.49	21,105.63	1,606.96	7,336.45
324-0202	Participant Directed Services	910,832.67	247,258.80	910,832.67	69,347.91	316,606.71
325-0005	HCFA Benefits Counseling	20,836.12	5,656.34	20,836.12	1,586.39	7,242.73
327-0005	State LTC Ombudsman	22,198.32	6,025.66	22,198.32	1,689.96	7,715.62
327-0035	MIPPAA	9,587.12	2,636.20	9,587.12	729.70	3,365.90
327-0036	MIPPAA	7,053.15	1,934.61	7,053.15	539.02	2,473.63
327-0037	MIPPAA	5,100.84	1,401.22	5,100.84	390.18	1,791.40
327-0058	Senior Medicare Patrol	14,484.29	4,047.43	14,484.29	1,127.34	5,174.77
327-0070	Medicaid ADCR	30,400.83	8,252.75	30,400.83	2,314.69	10,567.44
327-0075	SAMS Admin	72,432.30	19,663.20	72,432.30	5,514.83	25,178.03
328-0029	Geriatric Workforce Enhancement Program	703.80	204.67	703.80	51.93	256.60
329-0004	NCOA	16,103.13	4,371.53	16,103.13	1,225.94	5,597.47
329-0005	NCOA	24,726.15	7,086.22	24,726.15	1,887.10	8,973.32

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ADD NAME: GREEN RIVER AREA DEVELOPMENT DISTRICT

FISCAL YEAR: 2019-2020

Manah Myers

DATE: June 30, 2020

Element	Program	Salary/Burden Pool 1 & 4	Shared Cost Pool 1 & 4	Salary/Burden Pool 2	Shared Cost Pool 2	Total Shared Cost
340-0202	Veteran's Directed Option	7,976.54	2,165.49	7,976.54	607.28	2,772.77
360-0001	CCC	18,574.77	5,042.18	18,574.77	1,414.25	6,456.43
362-0001	Educational Neglect/Parent Engagement	35,125.68	9,535.38	35,125.68	2,674.34	12,209.72
373-0019	AmeriCorp	15,453.85	4,001.60	15,453.85	1,274.10	5,275.70
373-0020	AmeriCorp	87,101.83	23,631.62	87,101.83	6,633.32	30,264.94
510-0000	OTS	13,683.45	3,714.64	13,683.45	1,041.82	4,756.46
520-0000	MPO	11,158.38	2,964.80	11,158.38	844.19	3,808.99
550-0001	KYTC Statewide Trans Proc	65,902.13	17,890.26	65,902.13	5,017.58	22,907.84
550-0005	KYTC Road Updates	11,645.34	3,303.42	11,645.34	919.79	4,223.21
560-0005	FHwA Admin	49,166.67	13,357.79	49,166.67	3,745.86	17,103.65
560-0008	FHwA UPWP	6,340.71	1,720.81	6,340.71	482.87	2,203.68
560-0010	FWwA Tip	3,876.03	1,052.33	3,876.03	294.95	1,347.28
560-0016	FHwA Public Involvement	3,666.98	995.84	3,666.98	279.18	1,275.02
560-0020	FHwA Long-Range Plan	24,236.58	6,579.02	24,236.58	1,845.40	8,424.42
560-0040	FHwA Plan Maint/Mapping	266.03	72.42	266.03	20.17	92.59
560-0091	FHWA Title VI	10,708.75	2,907.11	10,708.75	815.36	3,722.47
565-0105	FTA Administration	19,463.94	5,273.37	19,463.94	1,479.41	6,752.78
565-0108	FTA UPWP	3,361.74	912.55	3,361.74	256.01	1,168.56
565-0110	FTA Tip	2,234.18	606.19	2,234.18	170.14	776.33
565-0116	FTA Public Involvement	3,155.30	856.78	3,155.30	240.24	1,097.02
565-0120	FTA Socio-Econ Plan	11,468.00	3,112.79	11,468.00	873.07	3,985.86
565-0140	FTA Plan Maint/Mapping	128.09	34.77	128.09	9.79	44.56
565-0191	FTA Title VI	7,632.66	2,072.06	7,632.66	581.12	2,653.18
709-0123	WIOA Admin LGS	26,916.56	12,829.46	26,916.56	2,094.72	14,924.18
709-0124	WIOA Admin LGS	2,065.21	2,100.41	2,065.21	167.17	2,267.58
718-0180	WIOA Go Females 272SR18	1,923.23	340.48	1,923.23	146.38	486.86
719-0130	WIOA DW 272DW19	12,010.10	2,129.51	12,010.10	923.41	3,952.92
719-0131	WIOA DW 272DW19	10,959.60	1,943.31			1,943.31
719-0191	Rapid Response 272RR19	1,763.28	312.15			312.15
720-0150	WIOA Youth OS 274YT20	877.52	155.37	877.52	66.90	222.27
720-0151	WIOA Youth OS 274YT20	4,801.42	850.03			850.03
720-0170	WIOA Youth OS WBL 274YT20	2,378.92	420.76	2,378.92	181.13	601.89
720-0171	WIOA Youth OS WBL 274YT20	3,560.79	630.44			630.44
728-0180	WIOA Strategic Planning 274SR18	2,437.31	457.16	2,437.31	195.87	653.03
729-0140	WIOA IS Youth 27419	936.41	171.77	936.41	73.26	245.03
729-0150	WIOA OS Youth 27419	24,754.33	4,543.36	24,754.33	1,937.72	6,481.08
729-0151	WIOA OS Youth 27419 CC	9,682.27	1,776.80	-	-	1,776.80
729-0160	WIOA Youth IS WBL 274YT19	142.81	26.43	142.81	11.20	37.63
729-0170	WIOA OS Youth WBL 27419	1,366.84	250.64	1,366.84	107.05	357.69
729-0171	WIOA OS Youth WBL 27419	719.23	132.13			132.13
729-0180	WIOA Strategic Planning 274SR19	91.11	16.41	91.11	7.13	23.54
729-0181	WIOA Strategic Planning 274SR19	167.43	30.15			30.15
739-0123	WIOA Admin LGS FY19	50,082.67	20,118.21	50,082.67	3,775.70	23,893.91
739-0124	WIOA Admin DSP FY19	5,777.14	6,203.13	5,777.14	439.93	6,643.06
749-0120	WIOA DW to Adult 271DW19	42,042.95	7,373.92	42,042.95	3,238.11	10,612.03
749-0121	WIOA DW to Adult 271DW19 CC	23,102.81	4,089.57			4,089.57
749-0130	WIOA DW 271DW19	20,862.09	3,692.42	20,862.09	1,588.39	5,280.81
749-0131	WIOA DW CC 271DW19	15,838.05	2,803.67			2,803.67
	Total Non JFA	2,682,462.06	730,027.55	2,611,867.18	199,150.11	929,177.66
	Total JFA and Others	2,834,631.34	771,400.19	2,764,036.46	210,741.24	982,141.43

982,141.43/2,834,631.34 = 35%

for EDA Certificate of Indirect Costs

GREEN RIVER AREA DEVELOPMENT DISTRICT

SCHEDULE OF SHARED COSTS

Year Ended June 30, 2020

Shared Costs Applied:

Salary	\$	405,638
Fringe		224,773
Travel		28,868
Rent		737
Supplies		53,660
Insurance		32,978
Printing		6,405
Communications		27,422
Postage		9,103
Utilities		28,873
Maintenance		29,947
Interest expense		17,017
Depreciation expense		83,329
Professional fees		16,804
Other		<u>16,588</u>
Total Shared Costs	\$	<u><u>982,142</u></u>

Green River Area Development District

Funds and Elements

001-0000	General Fund
001-0100	Annual Dinner
001-0600	Sister Region
001-0700	Local Travel
002-0013	CDBG Administration
002-0014	EDA Administration
002-0017	Water Resource Planning
002-0021	Industrial Authority Admin
002-0034	Water Resouce Info System
002-0044	Hazard Mitigation
002-0060	Delta
002-0065	Delta Project Administration
002-0071	CED Administration
002-0134	Local Projects Admin
002-0135	Recreational Trails/ Land Water
002-0146	DRA Project Admin
002-0149	Ohio Co Comp Plan
0020-150	USDA Admin
002-0151	Owensboro CHDO
002-0200	Regional Recovery CDBGs
003-0005	Green River Beef Program
003-0010	Connect GRADD
003-0030	IT Tech Assistance Corydon
005-0006	KIA/SRF Projects
100-0120	Community & Economic Dev'l
100-0121	JFA EDA CARES Act
100-0125	CDBG
100-0140	Management Assistance
100-0150	Program Administration
150-0000	Revolving Loan Fund Admin
151-0000	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
301-0560	KHC Nonprofit 07
301-0561	KHC Nonprofit FY08
301-0562	KHC Nonprofit FY09

301-0563	KHC Nonprofit FY10
320-0100	Title IIIB Administration
320-0202	Title IIIB Assessment
320-0204	Title IIIB Case Management
320-0205	CARES III B Supp. Services
320-0210	Title III B Supportive Services
320-0212	Title IIIB I&A
320-0214	Title III B Ombudsman
320-0215	Title VII Ombudsman
320-0216	Title VII Ombudsman CARES
320-0220	Title III B Admin
320-0225	CARES II B Admin
320-0300	Title III C-1 Congregate Meals
320-0320	Title III C-1 Admin
320-0400	Title III C-2 Home Delivered
320-0405	Title III C-1 COVID 19
320-0406	Title III C1- CRF Meals
320-0410	Title III C-2 COVID 19
320-0411	Title III C2 - CRF Meals
320-0420	Title III C2 Admin
320-0430	CARES III C2 Admin
320-0435	CARES III C2 Home Delivered
320-0450	Title III Disease Prevention
320-0500	Title VII Elder Abuse
320-0520	Title III E Admin
320-0525	Family Caregiver
320-0530	Title III E CARES Admin
320-0535	CARES 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
327-0035	MIPPA SHIP 9/30/19-9/29/20
327-0036	MIPPA AAAIL 9/30/19-9/29/20
327-0037	MIPPA ADRC 9/30/19-9/29/20
327-0038	MIPPA AAAIL 9/30/20-9/29/21
327-0039	MIPPA ADRC 9/30/20-9/29/21
327-0041	MIPPA SHIP 9/30/20-9/29/21
327-0057	SMP 6/1/20 - 5/31/21

327-0058	SMP 6/1/19 - 5/31/20
327-0060	FAST
327-0065	Chronic Disease Self Mgmt
327-0066	Arthritis
327-0070	Medicaid ADRC
327-0071	No Wrong Doors
327-0075	SAMS Administration
328-0001	Senior Citizens Services
328-0002	Triad
328-0005	Senior Day Out
328-0010	Aging Conferences
328-0011	Senior Games
328-0014	Pfizer Grant
328-0017	Health Council Dues
328-0020	Mental Health Grant
328-0021	Silver Bells
328-0023	Age Friendly Owensboro
325-0024	PCHP
328-0025	Equipment Fund/Canteen Meals
328-0026	The Stand Against Child Abuse
328-0027	Humana Meals Program
328-0028	Humana Packaging System
328-0029	Geriatric Workforce Enhancement Program
329-0001	NCOA Benefits Outreach
329-0004	NCOA BOE 1/01/20-9/29/20
329-0005	NCOA BEC 10/1/2020 - 9/30/2021
340-0202	Veterans Directed Care
360-0001	Community Collaboration for Children
361-0001	CCC Parent Involvement
362-0001	Educational Neglect Program
373-0020	AmeriCorps SC 9/1/2019 - 8/31/2020
373-0021	AmeriCorps SC 9/1/2020 - 8/31/2021
375-0010	Volunteer Generation Fund
380-0001	Job Quest
510-0000	OTS Transit Management
520-0000	Tech Assist Owensboro/Daviess Co.
550-0001	KYTC Regional Trans Planning
550-0005	KYTC Local Road Updates
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
565-0116	FTA Public Involvement
565-0120	FTA Metro Transportation Plan
565-0140	FTA Transit & Active Transportation
565-0191	FTA Data Collection & Analysis
700-0120	WIOA Adult 270AD20
700-0123	WIOA Admin LGS
700-0124	WIOA Admin DSP
701-0120	WIOA Adult 270AD21
702-0100	WIOA DRA FY21 RW-0400
702-0123	WIOA DRA FY21 Admin
709-0120	WIOA Adult PY18 27019
709-0121	WIOA Adult PY18 27019
709-0123	WIOA Admin LGS
709-0124	WIOA Admin LGS
710-0130	WIOA DW 272DW20
710-0131	WIOA DW 272DW20 CC
711-0130	WIOA DW 272DW21
711-0131	WIOA DW 272DW21
719-0130	WIOA 272DW19
719-0131	WIOA PY2018 272DW19
719-0191	272RR19 Rapid Response
720-0140	274YT20 Youth
720-0141	274YT20 Youth
720-0150	WIOA Youth OS 274YT20
720-0151	274TY20 Youth
720-0160	WIOA Youth IS WBL 274YT20
720-0161	WIOA Youth IS 274YT20
720-0170	WIOA Youth OS WBL 274YT20
720-0171	274TYT20 Youth
721-0141	WIOA Youth 274TY21
721-0150	WIOA Youth 274TY21
721-0151	WIOA Youth OS 274YT21
721-0170	WIOA Youth OS WBL 274YT21
721-0171	WIOA Youth OS WBL 274YT21
729-0140	WIOA IS Youth 27419
729-0141	WIOA Youth IS 274YT19 CC
729-0150	WIOA OS Youth 27419
729-0151	WIOA OS Youth 27419 CC
729-0160	WIOA Youth IS WBL 274YT19
729-0170	WIOA OS Youth WBL 27419
729-0171	WIOA OS Youth WBL 27419
729-0180	WIOA Strategic Planning 274SR19
729-0181	WIOA Strategic Planning 274SR19
730-0120	WIOA Adult 273AD20
730-0121	WIOA Adult 273AD20
730-0123	WIOA Adult 273AD20 Admin

730-0124	WIOA Adult 273AD20 Admin
731-0120	WIOA Adult 273AD21
731-0121	WIOA Adult 273AD21
739-0180	273SR19 Go Females
740-0130	WIOA DW 271DW20
740-0131	WIOA DW CC 271DW20
741-0130	WIOA DW 271DW21 Participant Training
748-0180	WIOA SR Computer Lab 271SR18
749-0120	WIOA DW to Adult 271DW19
749-0121	WIOA DW to Adult 271DW19 CC
749-0130	WIOA DW 271DW19
749-0131	WIOA DW CC 271DW19
749-0180	Training Computer Lab 272SR19
749-0181	WIOA RR Add Assist Case Mgmt 271CM19
750-0123	WIOA NEG Admin
750-0200	National DW Grant 258CV20
750-0201	WIOA NEG COVID 258CV20
818-0200	205BE18 Trade
819-0200	WIOA Trade 205BE19

Green River Area Development District

Object Codes

1100.0.	Cash in Bank
1110.0.	Federal/State Bank Account
1111.0.	Local Money Market
1113.0.	Bequest Account
1114.0.	Housing Bank Account
1115.0.	Revolving Loan Fund Bank Account
1116.0.	IRP Cash in Bank
1118.0.	Rural Development Bank Account
1119.0.	Petty Cash
1120.0.	EDA Sequester Account
1121.0.	RD Depr Reserve Savings Account
1122.0.	CDO/Waiver Bank Account
1123.0.	Local Money Market Account
1124.0.	GRADD Insurance Reserve
1125.0.	Cash Transfer
1160.0.	Certificates of Deposit - Local
1162.0.	Certificate of Dep - Vacation
1163.0.	RLF Recap - CD
1198.0.	Undeposited Cash
1199.0.	EFT Clearing Account
1200.0.	Receivables
1210.0.	Federal Grant Receivable
1215.0.	Intraagency Cash Transfer
1220.0.	State Grant Receivable
1230.0.	Local Grant Receivable
1240.0.	Employees Receivable
1241.0.	Contractor Receivable
1245.0.	Miscellaneous Receivable
1246.0.	ADP Payroll Receivable
1250.0.	Loans Receivable
1251.0.	Loans Receivable Related Party
1255.0.	Allowance of Loan Losses
1260.0.	Interest Receivable
1290.0.	Due to Due From
1300.0.	Prepays
1310.0.	Prepaid Insurance
1313.0.	Pension Deferred Outflows
1314.0.	OPEB Deferred Outflows
1320.0.	Prepaid Rent
1330.0.	Prepaid Postage
1340.0.	Prepaid Travel

1350.0.	Prepaid Other
1351.0.	Prepaid-KARES
1352.0.	Prepaid-Insurance Claims
1400.0.	Furniture and Fixtures
1410.0.	Fixed Assets
1415.0.	Building Expansion
1420.0.	Grant Fixed Assets
1430.0.	Destination Homes
1440.0.	City of Owensboro Homes
1442.0.	Foreclosed Homes - NSP
1445.0.	Foreclosed Home - GRHC
1450.0.	McLean County Welcome Home
1460.0.	Accumulated Depreciation
1461.0.	Accum Depreciation-GASB 34
1465.0.	McLean Co Welcome Home Contra
1500.0.	Accounts Payable
2010.0.	Accounts Payable-Contracts
2011.0.	Accounts Payable - Other
2012.0.	Intraagency Cash Transfer
2015.0.	Intraagency Cash Transfer
2110.0.	Accrued Payroll
2202.0.	Federal Payroll Taxes
2204.0.	Dental Insurance
2205.0.	Vision Insurance Withheld
2206.0.	Accrued Unemployment Ins.
2208.0.	Medical Insurance Withheld
2210.0.	Life Insurance Payable
2211.0.	Health Insurance Fee Payable
2212.0.	Workers Compensation Payable
2214.0.	Kentucky State Income Tax W/H
2216.0.	Disability Income Insurance
2217.0.	Daviess County Tax Payable
2218.0.	Owensboro City Tax Payable
2219.0.	City of Hopkinsville Tax Payable
2220.0.	AFLAC Payable
2221.0.	Hartford City Tax Payable
2222.0.	Life Insurance Payable
2223.0.	Union County Tax Payable
2224.0.	Hancock County Payable
2225.0.	Henderson City Tax Payable
2226.0.	Ohio County Tax Payable
2227.0.	McLean County Tax Payable
2228.0.	GRADD Pension Withheld
2229.0.	Henderson County Payable
2230.0.	CERS Retirement Contribution
2231.0.	Grayson County Payable
2232.0.	KY Sales Tax Payable

2233.0.	HRA Payable
2234.0.	United Way Payable
2235.0.	RiverPark Center Payable
2236.0.	Child Support Withheld
2240.0.	Garnishment Withheld
2242.0.	Destination Homes Deposit
2244.0.	Deferred Compensation Payable
2245.0.	ADP Taxes Payable
2250.0.	Accrued Lease Payable
2300.0.	Uncompensated Leave
2310.0.	Accrued Annual Leave
2313.0.	Net Pension Liability
2314.0.	Net Other Post Employment Benefits Liability
2500.0.	Deferred Revenue
2510.0.	Deferred Revenue
2513.0.	Pension Deferred Inflows
2514.0.	OPEB Deferred Inflows
2600.0.	Long Term Debt
2605.0.	Loan Payable Rural Development
2606.0.	Loan Payable-IRP
2607.0.	Loan Payable Old National Bank
2610.0.	Lease Obligations Payable
2620.0.	Loans Payable - Non-Profit
2621.0.	Loans Payable Other
2622.0.	Loans Payable Rehab
2623.0.	Loans Payable-KCADD Rehab
2624.0.	Loans Payable Destination HOME
2625.0.	Interest Payable
2626.0.	Loans Payable-McLean Co Welcom
2627.0.	Loan Payable-City of Owensboro
3000.0.	Fund Equity
3010.0.	Invest in Fixed Assests-Local
3011.0.	Invest in Fixed Assests-Grants
3020.0.	Fund Balance-Unreserved
3025.0.	Fund Balance-GRHC
3030.0.	Reserve for Encumbrance
3031.0.	Reserve for Encumbrance Audit
3032.0.	Reserve for Insurance
3040.0.	Funded Depreciation Reserve
4000.0.	Revenues
4100.0.	Grant Revenues
4110.0.	Federal Revenue
4120.0.	State Revenue
4125.0.	Goods and Services Revenue
4126.0.	Patient Liability Revenue
4130.0.	Local Revenue
4140.0.	Local Applied to Grants

4200.0.	In-Kind Revenue
4220.0.	In-Kind Match
4230.0.	In Kind Match Revenue
4310.0.	Member Dues
4410.0.	Interest
4510.0.	Other Revenue
4520.0.	Late Fees
4998.0.	Local Applied to Grants
4999.0.	Revenue Clearing Account
5000.0.	Operating Expenditures
5000.1.	Shared Cost Pool #1 All Grants
5000.2.	Shared Cost Pool #2 GRADD
5110.0.	Personnel
5110.1.	Personnel
5110.4.	Personnel
5150.0.	Contract Wages
5200.0.	Employee Benefits
5210.0.	Fringe
5210.1.	Fringe
5210.4.	Fringe
5212.0.	Leave
5212.1.	Leave Earned
5212.4.	Leave Earned
5213.0.	GASB 68 Pension Adjustment
5214.0.	GASB 75 OPEB Adjustment
5220.0.	Employee Welfare
5220.1.	Employee Welfare
5310.0.	Audit Fee
5310.4.	Audit Fee
5320.0.	Legal Expense
5320.4.	Legal Fee
5325.0.	Professional Fees
5330.0.	Direct Contracts
5340.0.	Recording Fees
5410.0.	Staff Travel and Training
5410.1.	Staff Travel and Training
5410.4.	Staff Travel and Training
5415.1.	Board Travel and Training
5510.0.	Rent
5510.1.	Rent
5520.2.	Janitorial
5525.2.	Utilities
5530.0.	Repairs and Maintenance
5530.2.	Repairs and Maintenance
5535.0.	Interest Expense
5535.2.	Interest Expense
5610.0.	Supplies

5610.1.	Supplies
5610.2.	Supplies
5660.0.	Computer Supplies/Expense
5660.1.	Computer Supplies/Expense
5660.2.	Computer Supplies/Expense
5705.0.	Auto Expense
5715.1.	Insurance & Bonding
5715.2.	Insurance & Bonding
5720.0.	Printing
5720.1.	Printing
5725.0.	Equipment Maintenance
5725.2.	Equipment Maintenance
5730.0.	Communications
5730.1.	Communications
5730.2.	Communications
5735.0.	Postage
5735.1.	Postage
5740.0.	Ceremonies and Special Project
5745.0.	Meeting Expense
5745.1.	Meeting Expense
5760.0.	Dues and Subscriptions
5760.1.	Dues & Subscriptions
5770.0.	Other
5770.1.	Other
5780.0.	Gain/Loss on asset disposal
5790.0.	Bad Debt Expense
5795.2.	Depreciation Expense
5796.0.	Depreciation Expense-GASB 34
5810.0.	Computers
5820.0.	Autos
5830.0.	Office Equipment
5840.0.	Other
5920.1.	Shared Cost Pool 1 Recovered
5920.2.	Shared Cost Pool 2 Recovered
5920.4.	Shared Cost Pool 4 Recovered
5970.0.	Bad Debt Expense
6000.0.	Direct Program Contracts
6110.0.	Program Salary
6210.0.	Program Burden
6310.0.	Contractual Services
6311.0.	Contract Wages
6312.0.	Contract Fringe
6313.0.	Incumbent Worker - OJT
6314.0.	Incumbent Worker Training
6315.0.	Participant Training Expense
6316.0.	Relocation Assistance
6318.0.	Participant Training Exp OJT

6319.0.	Participant Training Exp WBL
6320.0.	Direct Program Travel/Training
6321.0.	Career Services
6322.0.	Participant Support
6323.0.	Participant Support
6324.0.	Other - Participants
6325.0.	Respite
6326.0.	Personal Care
6327.0.	Attendant Care
6328.0.	Homemaker
6329.0.	Community Living Supports
6330.0.	Companion Services
6331.0.	Goods & Services
6332.0.	Personal Assistance Services
6340.0.	Companion Services Taxes
6342.0.	Personal Assistance Taxes
6345.0.	Respite Care Taxes
6346.0.	Personal Care Taxes
6347.0.	Attendant Care Taxes
6348.0.	Homemaker Taxes
6349.0.	Community Living Support Taxes
6418.0.	DRA Apprenticeship Program
6500.0.	Interest
6510.0.	Direct Program Rent
6600.0.	Direct Program Supplies
6610.0.	Direct Program Supplies
6660.0.	Direct Program Computer Exp
6715.0.	Direct Program Insurance
6720.0.	Direct Program Printing
6730.0.	Direct Program Communications
6740.0.	Direct Program Legal
6745.0.	Audit Services
6770.0.	Direct Program Other
6775.0.	Direct Program Job Fair
6810.0.	Direct Program Equipment
6830.0.	Office Equipment
8110.0.	In-Kind Match
9100.0.	Transfers
9999.9.	Payroll Clearing Account