



Cost Allocation Plan

FY2026

July 1, 2025 – June 30, 2026

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 2026 to establish billing or final indirect costs for July 1, 2025 - June 30, 2026 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.

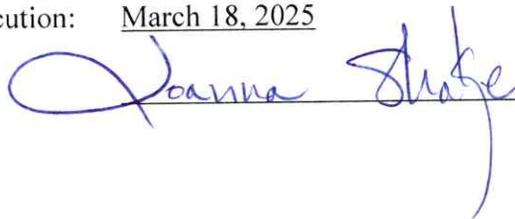
Governmental Unit: Green River Area Development District

Name of Official: Joanna Shake

Title: Executive Director

Date of Execution: March 18, 2025

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 2018) which requires retention of these documents for five years. The documents may be destroyed three years after completion of contract and audit. Employee timesheets and payroll registers have a retention period of five years.

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.

WAIVER

The Waiver Department provides Medicaid Waiver services under the Home and Community Based and Michelle P Waiver Programs for the seven-county area. The waiver program provides case management services for those with physical, intellectual, and developmental disabilities to ensure their person-centered needs are met. Routes of service delivery for case management can be either traditional or participant directed. Financial Management is provided through the waiver program for those who participant direct their care. Additionally, the Waiver Department provides case management for the Veteran Directed Care program which is administered through the VA Hospital in Marion IL. These programs help ensure quality of life while allowing individuals to choose where, how, and who their services are delivered through.

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 & ADMINISTRATION

The Finance & Administration Department is responsible for all aspects of budgeting, fiscal management and financial reporting. In addition to the fiscal responsibilities, the Department also maintains personnel files, processes payroll and administers benefits to all employees.



ORGANIZATIONAL CHART

BOARD OF DIRECTORS

**EXECUTIVE DIRECTOR
TITLE VI COORDINATOR
JOANNA SHAKE**

Executive Assistant
Kim Wells

Communications Director
Bryan Kennedy

**DIRECTOR OF ADMINISTRATION
MARIAH MYRES**

Fiscal Manager
Reenee Fogle

Accounting Clerk
Cheryl Peters
Beth Ferguson

Fiscal Contracts Coordinator
Marissa Haight

Receptionist
Linda Zuerner

Payroll Clerk
Kelsey Smith

IT Director
Andrew Rudkosky

**DIRECTOR OF WORKFORCE DEVELOPMENT
MICHELLE DRAKE**

Assistant Director
Jill Gray

Workforce Development Coordinator
Paula Payne

Workforce Development Youth Coordinator
Alisha Smith

Workforce Liaison
*David Glover

**AmeriCorps Member*

**DIRECTOR OF WAIVER SERVICES
SARAH DUNCAN**

Waiver Liaison
Bethanne McPherson

Waiver Program Assistant
Lisa Daugherty

Charity Dehart
Waiver Finance Manager

Lead Traditional Case Manager
Kim Wurth

Waiver Payroll Coordinator
Britney Ammon

Case Management PDS Supervisors
Sarah Clark
Kyndall Wolf

Waiver Finance Assistant
Katelynn Buckman

Waiver Case Managers

Amber Graham	Carrie Mann	Megan Joines
Amber Phelps	Danielle Street	Megan Wood
Amy Rowe	Emiley Fallaway	Molly Sperling
Ashley Dowell	Emily Mitchell	Taylor Howard
Bailey Wright	*Heather Mullican	Venus Smith
Breanna Smith	Kristen Murphy	

**Veterans Directed Care Case Manager*

**DIRECTOR FOR COMMUNITY & ECONOMIC DEVELOPMENT
BLAKE EDGE**

Regional Resiliency Coordinator
Chris Cunningham

Regional Transportation Planner/GIS Analyst
Jennifer Alvey

Infrastructure Planner
Dana Garrett

Community Development Planner
Amy Matheny

MPO Coordinator
Tom Lovett

DRA Program Advisor
Hunter Phillips

Local Government Advisor
Alex Kretzer

Community Development Program Assistant
Therese Payne

Local Government Analyst
Vacant

Public Administration Specialist
Tiffany Donahue

**DIRECTOR OF AGING & SOCIAL SERVICES
LESLIE WILSON**

Aging Contract Specialist
Lisa Flahardy

CCC / PEM Program Coordinator
Maria Shyver

Parent Engagement Meeting (PEM) Facilitator
Abigail Arrendell

Family Care Giver / SMP Coordinator
Kelli King

KY Family Caregiver Specialist
Lexi Camron

In-Home Services Manager
Glenda Wedding

Case Managers
Dawn Tignor Mary Poirier
Lauren Wellman Tiffanye Corsey

Aging Assessor
Amanda Roth

AmeriCorps Program Director
Brad Alley

Program Coordinator
Mary Ashford

District Long Term Care Ombudsman
Andrew Law

Ombudsman Assistant
Steve Joines

Ombudsman Volunteer
Leanne Mabrey

Community Services Manager
Amber Gebhard

ADRC Staff
Abigail Newmeyer, Coordinator
Donna Behl, Counselor

Benefits Resource Specialist
Vacant

Database Administrator
Jeanette Woodward

Administrative Assistant
Libby Watson

**AmeriCorps Member*

U.S. Department of Commerce, Economic Development Administration
1401 Constitution Avenue, NW
Washington, DC 20230

CERTIFICATE OF INDIRECT COSTS

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

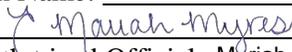
(1) All costs included in this proposal dated 03/18/2025 **[identify date indirect cost rate proposal was finalized]** to establish indirect costs rate(s) for 07/01/2025 - 06/30/2026 **[identify start/end dates for the fiscal year covered by the indirect cost rate]** are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. 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 predetermined rate.

(3) The indirect cost rate calculated within the proposal is 30.66% **[identify rate(s)]**, which was calculated using a direct cost base type of salary & fringe **[identify type of direct cost base – Salary & Fringe, MTDC, etc.]**. The calculations were based on actual costs from fiscal year last 5 yrs to obtain a federal indirect cost billing rate for fiscal year 2026.

(4) All documentation supporting the indirect cost rate identified above must be retained by the Recipient. This rate should be reviewed and validated as part of the Recipient's annual financial audit.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct.

Organization Name: Green River Area Development District
Signature: 
Name of Authorized Official: Mariah Myres
Title: Director of Administration
Email Address and Phone: mariahmyres@gradd.com 270-926-4433
Date of Execution: 3/18/2025

SHARED COST DISTRIBUTION WORKSHEET

ADD NAME: GREEN RIVER AREA DEVELOPMENT DISTRICT

FISCAL YEAR: 2023 - 2024

DATE: June 30, 2024

Mannah Myres

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'	99,595.03	22,494.82	99,595.03	5,820.36	28,315.18
100-0125	CDBG	59,038.86	13,334.99	59,038.86	3,450.43	16,785.42
100-0140	Management Assistance	93,573.61	21,141.14	93,573.61	5,466.04	26,607.18
100-0150	Program Administration	4,874.45	1,100.91	4,874.45	284.99	1,385.90
100-0160	JFA State DRA	58,979.68	13,321.50	58,979.68	3,446.89	16,768.39
	JFA SubTotal	316,061.63	71,393.36	316,061.63	18,468.71	89,862.07
002-0013	CDBG Administration	35,537.59	8,026.49	35,537.59	2,076.76	10,103.25
002-0015	Senate Bill 36 Project Administration	11,330.75	2,559.79	11,330.75	662.18	3,221.97
002-0017	Water Resource Planning	43,786.36	9,889.27	43,786.36	2,558.97	12,448.24
002-0040	BRIC	9,272.13	2,094.78	9,272.13	541.91	2,636.69
002-0044	Hazard Mitigation	6,937.04	1,566.81	6,937.04	405.49	1,972.30
002-0045	CISA Pilot Project	15,765.75	3,560.86	15,765.75	921.31	4,482.17
002-0060	Delta	4,022.03	908.42	4,022.03	235.03	1,143.45
002-0100	BEAD Grant	19,821.20	4,477.38	19,821.20	1,158.32	5,635.70
002-0134	Local Projects Administration	6,660.40	1,498.48	6,660.40	391.68	1,890.16
002-0146	DRA Project Admin	6,367.51	1,438.19	6,367.51	372.10	1,810.29
002-0150	DRA LDD Community Supports	843.93	190.68	843.93	49.30	239.98
003-0010	Connect GRADD	4,456.22	1,006.47	4,456.22	260.45	1,266.92
003-0030	Corydon IT Assistance	617.22	139.41	617.22	36.04	175.45
150-0000	Revolving Loan Fund	12,465.01	2,816.13	12,465.01	728.29	3,544.42
151-0000	Revolving Loan Fund CARES	16,205.36	3,659.80	16,205.36	947.18	4,606.98
320-0202	Title IIIB Assessment	31,380.68	7,088.44	31,380.68	1,833.99	8,922.43
320-0204	Title IIIB Case Management	80,660.80	18,218.02	80,660.80	4,713.77	22,931.79
320-0212	Title IIIB I & A	59,995.13	13,550.86	59,995.13	3,506.14	17,057.00
320-0213	Title IIIB Ombudsman ARPA	3,410.96	823.54	3,410.96	217.92	1,041.46
320-0214	Title IIIB Ombudsman	42,184.34	9,526.67	42,184.34	2,468.41	11,995.08
320-0215	Title VII Ombudsman	7,345.34	1,658.55	7,345.34	429.15	2,087.70
320-0218	ARPA II Ombudsman - Assisted Living	6,560.44	1,482.27	6,560.44	383.38	1,865.65
320-0220	Title IIIB Administration	26,902.12	6,076.57	26,902.12	1,572.22	7,648.79
320-0320	Title III C1 Administration	36,689.30	8,286.48	36,689.30	2,144.19	10,430.67
320-0350	ESMP Administration	72,408.84	16,355.29	72,408.84	4,231.78	20,587.07
320-0352	ESMP Assessment	74,676.88	16,867.07	74,676.88	4,364.00	21,231.07
320-0353	ESMP Case Management	155,757.17	35,180.43	155,757.17	9,102.75	44,283.18
320-0420	Title III C2 Administration	25,051.80	5,658.34	25,051.80	1,464.10	7,122.44
320-0500	Title VII Elder Abuse	2,771.11	626.00	2,771.11	161.84	787.84
320-0520	Title III E Administration	13,367.32	3,019.40	13,367.32	781.13	3,800.53
320-0525	Title III Family Caregiver	53,193.62	12,368.69	53,193.62	3,298.69	15,667.38
320-0526	Title III E ARPA	5,088.51	794.52	5,088.51	107.52	902.04
320-0550	KY Caregiver Admin	6,796.06	1,535.33	6,796.06	397.09	1,932.42
320-0555	KY Caregiver Services	55,604.14	12,559.69	55,604.14	3,249.67	15,809.36
321-0100	Homecare Administration	65,863.42	14,875.73	65,863.42	3,849.06	18,724.79
321-0201	Homecare Assessment	55,949.28	12,637.04	55,949.28	3,269.79	15,906.83
321-0202	Homecare Case Management	147,586.38	33,335.69	147,586.38	8,624.96	41,960.65
321-0212	Homecare I&A	20,735.01	4,683.35	20,735.01	1,211.83	5,895.18
324-0202	Participant Directed Services (MPW)	724,416.61	163,622.19	724,416.61	42,335.72	205,957.91
324-0203	Participant Directed Services (HCB)	699,600.69	158,016.92	699,600.69	40,885.33	198,902.25
325-0005	HCFA Benefits Counseling (SHIP)	42,410.67	9,579.86	42,410.67	2,478.49	12,058.35
327-0005	State LTC Ombudsman	27,693.57	6,256.58	27,693.57	1,615.46	7,872.04
327-0010	ADVC Admin	14,699.05	3,547.63	14,699.05	946.27	4,493.90
327-0015	ADVC Services	12,911.75	2,745.13	12,911.75	726.33	3,471.46
327-0020	INNU	2,485.33	618.55	2,485.33	160.14	778.69
327-0035	MIPPA	4,385.15	990.28	4,385.15	256.25	1,246.53
327-0036	MIPPA	11,167.32	2,620.41	11,167.32	677.84	3,298.25
327-0037	MIPPA	3,050.05	703.63	3,050.05	181.63	885.26
327-0058	Senior Medicare Patrol	22,375.30	5,002.65	22,375.30	1,294.52	6,297.17
327-0070	Medicaid ADRC	47,679.06	10,768.91	47,679.06	2,786.48	13,555.39
327-0075	SAMS Admin	84,144.44	19,005.92	84,144.44	4,917.40	23,923.32
329-0005	NCOA	10,789.43	2,436.57	10,789.43	630.57	3,067.14
329-0010	NCOA SNAP	1,861.16	420.94	1,861.16	108.78	529.72
340-0202	Veteran's Directed Care	13,242.82	2,990.62	13,242.82	774.06	3,764.68

SHARED COST DISTRIBUTION WORKSHEET

ADD NAME: GREEN RIVER AREA DEVELOPMENT DISTRICT

FISCAL YEAR: 2023 - 2024

DATE: June 30, 2024

Mariah Myres

Element	Program	Salary/Burden Pool 1 & 4	Shared Cost Pool 1 & 4	Salary/Burden Pool 2	Shared Cost Pool 2	Total Shared Cost
360-0001	Community Collaboration for Children (CCC)	27,157.65	6,134.14	27,157.65	1,587.03	7,721.17
360-0002	PEM Expansion	70,397.16	15,900.18	70,397.16	4,114.16	20,014.34
362-0001	Educational Neglect Program	46,505.03	10,504.48	46,505.03	2,717.71	13,222.19
373-0023	AmeriCorp	21,233.57	4,795.78	21,233.57	1,241.01	6,036.79
373-0024	AmeriCorp	109,075.83	24,636.37	109,075.83	6,374.42	31,010.79
510-0000	OTS	10,507.51	2,373.61	10,507.51	613.98	2,987.59
520-0000	MPO	9,179.39	2,073.20	9,179.39	536.60	2,609.80
550-0001	KYTC Statewide Trans Proc	54,385.96	12,284.46	54,385.96	3,178.26	15,462.72
550-0005	KYTC Road Updates	8,674.15	2,005.70	8,674.15	546.38	2,552.08
560-0005	FHwA Admin	73,897.20	16,690.78	73,897.20	4,318.67	21,009.45
560-0008	FHwA UPWP	1,750.96	395.75	1,750.96	102.37	498.12
560-0010	FWwA Tip	6,619.50	1,494.86	6,619.50	386.70	1,881.56
560-0016	FHwA Public Involvement	2,822.41	637.70	2,822.41	164.94	802.64
560-0020	FHwA Long-Range Plan	1,593.16	359.78	1,593.16	93.30	453.08
560-0040	FHwA Plan Maint/Mapping	1,142.56	258.14	1,142.56	66.77	324.91
560-0091	FHwA Title VI	2,276.86	513.57	2,276.86	132.88	646.45
565-0105	FTA Administration	43,442.46	9,812.82	43,442.46	2,538.85	12,351.67
565-0108	FTA UPWP	850.25	191.58	850.25	49.75	241.33
565-0110	FTA Tip	1,687.26	381.36	1,687.26	98.61	479.97
565-0116	FTA Public Involvement	1,256.15	284.22	1,256.15	73.40	357.62
565-0120	FTA Socio-Econ Plan	707.87	159.20	707.88	41.35	200.55
565-0140	FTA Plan Maint/Mapping	699.60	158.30	699.60	40.90	199.20
565-0191	FTA Title VI	1,538.34	347.18	1,538.34	89.99	437.17
702-0123/0124	H2O DRA Admin	9,077.99	2,050.71	1,975.85	115.41	2,166.12
704-0121	WIOA 270AD23	17,410.45	2,862.74	-	-	2,862.74
709-0123/0124	WIOA 270AD24 Admin	2,661.59	1,659.64	816.35	54.62	1,714.26
709-0121	WIOA 270AD24	-	(0.40)	-	-	(0.40)
714-0131	WIOA 272DW23	18,068.84	3,219.36	-	-	3,219.36
719-0123/0124	WIOA 272DW24 Admin	297.67	7,012.05	-	-	7,012.05
724-0123	WIOA 274YT23 Admin	-	695.48	-	-	695.48
724-0150/0151/0171	WIOA 274YT23 OSY	38,725.79	5,899.45	1,892.64	110.55	6,010.00
733-0123/0124	WIOA 273AD23 Admin	6,649.55	2,991.13	6,649.55	(68.93)	2,922.20
733-0121	WIOA 273AD23	84.41	13.07	-	-	13.07
734-0123/0124	WIOA 273AD24 Admin	10,744.59	2,426.67	10,744.59	627.91	3,054.58
735-0123	WIOA 274YT24 Admin	-	3,990.84	-	-	3,990.84
735-0171	WIOA 274YT24 OSY WBL	1,113.29	137.95	-	-	137.95
743-0123/0124	WIOA 271DW23 Admin	5,353.52	1,992.16	1,462.40	374.88	2,367.04
743-0131	WIOA 271DW23	6,739.17	1,235.73	-	-	1,235.73
744-0123/0124	WIOA 271DW24 Admin	-	1,482.38	-	-	1,482.38
750-0123/0124	QUEST Admin	7,111.26	1,605.47	7,111.26	415.66	2,021.13
752-0123/0124	DW-39369 S2S Admin	180,324.78	40,729.94	180,324.78	1,592.33	42,322.27
Total Non JFA		3,768,743.28	862,765.25	3,675,357.81	205,834.12	1,068,599.37
Total JFA and Others		4,084,804.91	934,158.61	3,991,419.44	224,302.83	1,158,461.44

\$1,158,461.44 / 4,084,804.91 = 29.0%
for EDA Certificate of Indirect Costs

28.36%

GREEN RIVER AREA DEVELOPMENT DISTRICT

SCHEDULE OF SHARED COSTS

Year Ended June 30, 2024

Shared Costs Applied:

Salary	\$	451,273
Fringe		286,857
Travel		27,626
Rent		1,236
Supplies		76,841
Insurance		42,918
Printing		2,344
Communications		36,050
Postage		10,102
Utilities		25,280
Maintenance		44,112
Interest expense		11,271
Depreciation expense		76,527
Professional fees		31,039
Other		<u>25,014</u>
Total Shared Costs	\$	<u><u>1,148,490</u></u>

Funds & Elements Report
March 31, 2025

001-0000 General Fund
001-0100 Annual Dinner
001-0320 Bequests Social Services
001-0700 Local Travel
001-0750 Local Expenses
002-0010 KOHS Cybersecurity (SLCGP)
002-0012 CDBG Utility Assistance Administration
002-0013 CDBG Administration (Funded)
002-0014 EDA Project Administration
002-0015 Cleaner Water Project Admin
002-0017 Water Resource Planning
002-0020 EPA Project Administration
002-0040 BRIC
002-0044 Hazard Mitigation
002-0045 CISA Pilot Project
002-0050 Rockport Bridge - FRA
002-0060 Delta
002-0065 DRA IRT Training
002-0071 CED Administration
002-0100 BEAD Grant
002-0134 Local Projects Admin
002-0135 Recreational Trails/Land Water
002-0139 SPGE
002-0146 DRA Project Admin
002-0150 DRA LDD Community Supports
003-0010 Connect GRADD
003-0030 IT Tech Assist Corydon
005-0006 KIA/SRF Projects (Funded)
100-0120 Community & Economic Dev'l
100-0121 JFA EDA CARES
100-0125 CDBG
100-0140 Management Assistance
100-0150 Program Administration
100-0160 State DRA Funds
150-0000 Revolving Loan Fund Admin
150-0001 EDA Sequester
151-0000 RLF CARES
153-0000 IRP Admin
155-0000 McLean County RLF
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
320-0202 Title III B Assessment
320-0203 Title III B ARPA Assessment
320-0204 Title III B Case Management
320-0205 CARES III B Supp. Services
320-0206 Title III B ARPA Case Management
320-0207 Title III B ARPA I&A
320-0210 Title III B Supportive Services
320-0211 Title III B ARPA Services
320-0212 Title III B I & A
320-0213 Title III B Omb ARPA
320-0214 Title III B Ombudsman
320-0215 Title VII Ombudsman
320-0216 CARES VII Ombudsman
320-0217 Title VII Ombudsman ARPA
320-0218 ARPA II Ombudsman - Assisted Living
320-0220 Title III B Admin
320-0225 CARES III B Admin
320-0300 Title III C-1 Congregate Meals
320-0301 Title III Congregate ARPA
320-0320 Title III C1 Admin
320-0350 ESMP Admin
320-0351 ESMP Home Delivered Meals
320-0352 ESMP Assessment
320-0353 ESMP Case Management
320-0400 Title III C-2 Home Delivered
320-0401 Title III C-2 State Funded Meals
320-0402 Title III C-1 State Funded Meals
320-0403 Title III Home Delivered ARPA
320-0405 Title III C-1 COVID19
320-0406 Title III C1-CRF Meals
320-0410 Title III C-2 COVID19
320-0411 Title III C2-CRF Meals
320-0420 Title III C2 Admin
320-0425 Title III D
320-0430 CARES III C2 Admin
320-0435 CARES III C2 Home Delivered
320-0436 CRRSSA CARES II C-2 Services
320-0450 Title III D Disease Prevention
320-0451 Title III D ARPA
320-0500 Title VII Elder Abuse
320-0520 Title III E Admin

320-0525 Family Caregiver
320-0526 Title III E ARPA
320-0530 CARES III E Admin
320-0535 CARES Family Caregiver
320-0540 Bridge the Gap
320-0550 KY Caregiver Admin
320-0555 KY Caregiver Services
321-0100 Homecare Administration
321-0201 Homecare Assessment
321-0202 Homecare Case Management
321-0212 Homecare I & A
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 (MPW)
324-0203 Medicaid Waiver (HCB)
324-0500 Aetna
324-0800 Medicaid Waiver Client Cost
325-0005 SHIP
326-0000 USDA NSIP
327-0005 State LTC Ombudsman
327-0010 ADVC Admin
327-0015 ADVC Services
327-0020 INNU
327-0025 Disaster Preparedness
327-0035 MIPPA SHIP 9/1/23 - 8/31/24
327-0036 MIPPA AAAIL 9/1/23 - 8/31/24
327-0037 MIPPA ADRC 9/1/23 - 8/31/24
327-0038 MIPPA AAAIL 9/1/24 - 8/31/25
327-0039 MIPPA ADRC 9/1/24 - 8/31/25
327-0041 MIPPA SHIP 9/1/24 - 8/31/25
327-0057 SMP 6/1/24 - 5/31/25
327-0058 SMP 6/1/23 - 5/31/24
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
328-0021 Silver Bells
328-0023 Age Friendly Owensboro
328-0024 PCHP
328-0025 Equipment Fund/Canteen Meals
328-0026 The Stand Against Child Abuse

328-0027 Humana Meals Program
328-0028 Humana Packaging System
329-0004 NCOA BOE 10/01/21-9/30/22
329-0005 NCOA BEC 10/01/22 - 09/30/23
329-0006 NCOA Program BEC 10/1/2020 - 9/30/2021
329-0010 NCOA SNAP
340-0202 Veterans Directed Care
360-0001 Community Collaboration for Children
360-0002 PEM Expansion
361-0001 CCC Parent Involvement
362-0001 Educational Neglect Program
373-0024 AmeriCorps SC 09/01/23 - 08/31/24
373-0025 AmeriCorps SC 9/1/24 - 8/31/25
510-0000 OTS Transit Management
515-0000 Safe Streets for All
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
625-0100 Youth Summit
650-0123 Kentuckiana Admin
650-0124 Kentuckiana Admin CC
650-0200 KentuckianaWorks
702-0100 WIOA DRA RW-0400
702-0123 WIOA DRA Admin
702-0124 WIOA DRA Admin (CC)
703-0120 270AD22 Adult PY21
703-0121 270AD22 PY21
703-0123 WIOA 270AD22 Admin
704-0120 270AD23
704-0121 270AD23
704-0123 270AD23 Admin
704-0124 270AD23 CC Admin
709-0120 Adult 270AD24

709-0121 Adult 270AD24 CC
709-0123 270AD24 Admin
709-0124 270AD24 Admin (CC)
713-0123 WIOA 272DW22 Admin
713-0130 272DW22
713-0131 WIOA 272DW22
714-0123 272DW23 Admin
714-0124 272DW23 CC Admin
714-0130 272DW23
714-0131 272DW23
719-0123 272DW24 DW Admin
719-0124 272DW24 DW Admin (CC)
719-0130 WIOA 272DW24
719-0131 272DW24 DW
723-0123 WIOA Admin 274YT22
723-0124 WIOA Admin 274YT22
723-0140 WIOA Youth IS 274YT22
723-0141 WIOA Youth IS 274YT22
723-0150 WIOA Youth OS 274YT22
723-0151 WIOA Youth OS 274YT22
723-0170 WIOA Youth OS WBL 274YT22
723-0171 WIOA Youth OS WBL 274YT22
724-0123 274YT23 Admin
724-0124 274YT23 CC Admin
724-0141 274YT23 ISY
724-0150 274YT23 OSY
724-0151 274YT23 OSY
724-0170 274YT23 OSY WBL
724-0171 274YT23 OSY WBL
728-0180 WIOA Strategic Planning 274SR18
732-0120 273AD22
732-0121 273AD22 CC
732-0123 WIOA 273AD22 Admin
732-0124 WIOA 273AD22 Admin
733-0120 273AD23
733-0121 273AD23
733-0123 273AD23 AD Admin
733-0124 273AD23 AD Admin (CC)
734-0120 273AD24
734-0121 273AD24
734-0123 273AD24 Admin
734-0124 273AD24 Admin (CC)
734-0131 273AD24
735-0123 274YT24 Admin
735-0124 274YT24 Admin (CC)
735-0150 274YT24
735-0151 274YT24

735-0170 274YT24
735-0171 274YT24 OSY WBL
736-0123 274YT25 Admin
736-0124 274YT25 Admin (CC)
736-0141 274YT25 ISY
736-0151 274YT25 OSY
736-0171 274YT25 OSY WBL
738-0120 Adult 270AD25
738-0121 Adult 270AD25
738-0123 270AD25 Admin
738-0124 270AD25 Admin (CC)
739-0120 272DW25
739-0121 272DW25
739-0123 272DW25 Admin
739-0124 272DW25 Admin (CC)
739-0130 272DW25
739-0131 272DW25
739-0180 273SR19 Go Females
740-0191 271DW25 Rapid Response
742-0120 WIOA 271DW22 Transfer DW to AD
742-0121 WIOA 271DW22 Transfer DW to AD
742-0123 WIOA 271DW22 Admin
742-0124 WIOA 271DW22 Admin
742-0130 271DW22
742-0131 271DW22 CC
743-0123 271DW23 DW Admin
743-0124 271DW23 CC Admin
743-0130 271DW23
743-0131 271DW23
744-0123 271DW24 Admin
744-0124 DW 271DW24 Admin (CC)
744-0130 DW 271DW24
744-0131 DW 271DW24
750-0123 QUEST Admin
750-0124 QUEST Admin (CC)
750-0200 QUEST Disaster Recovery NDWG
750-0201 QUEST Disaster Recovery NDWG
752-0123 DW-39369 Admin
752-0124 DW-39369 CC Admin
752-0201 DW-39369 Services
820-0200 TRADE 205BE20
820-0201 TRADE CM 205CM20
821-0200 205BE21 Trade Training

G/L Codes
March 31, 2025

All

0000.0. Due to Due From
0000.1. Due to Due From
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 Acct
1116.0. IRP Cash in Bank
1117.0. RLF CARES Bank Account
1118.0. Rural Development Bank Acct
1119.0. Petty Cash
1120.0. EDA Sequester Account
1121.0. RD Depr Reserve Savings Acct
1122.0. CDO Bank Account
1123.0. Local Money Market Account
1124.0. GRADD Insurance Reserve
1125.0. Cash Transfer
1160.0. Certificates of Deposits Local
1162.0. Certificate of Dep-Vacation
1163.0. RLF Recap - CD
1198.0. Undeposited Cash
1199.0. EFT Clearing Account
1200.0. Receivables
1201.0. Loan Receivable (Control)
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. Amount to be Provided
2010.0. Accounts Payable
2011.0. Accounts Payable-Contracts
2012.0. Accounts Payable - Other
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
2237.0. Versailles City Tax Payable
2238.0. Woodford County Tax Payable
2239.0. Spencer Co. IN Tax Payable
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
2505.0. Deferred Revenue - Appendix K
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
4150.0. State Revenue - Appendix K
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
5155.0. Contract Other
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
5340.1. Recording Fees
5410.0. Staff Travel and Training
5410.1. Staff Travel and Training
5410.4. Staff Travel and Training

5415.0. Board 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 & Equipment
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. 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
9000.0. Unobligated Balances
9100.0. Transfers
9999.9. Payroll Clearing Account