

**GREEN RIVER AREA  
DEVELOPMENT DISTRICT**

**Cost Allocation Plan**

**FY 2021  
7/1/20 - 6/30/21**

**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 2021 to establish billing or final indirect costs for July 1, 2020 - June 30, 2021 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 30, 2020

Signature: \_\_\_\_\_



## INTRODUCTORY STATEMENT

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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 ensure 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 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

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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 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

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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 way 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 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 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, 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**

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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 27 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 is the designated MPO, GRADD conducts multiple traffic studies. Other transit management activities include ridership surveys, route studies and preparation of grants.

### **SOCIAL SERVICES**

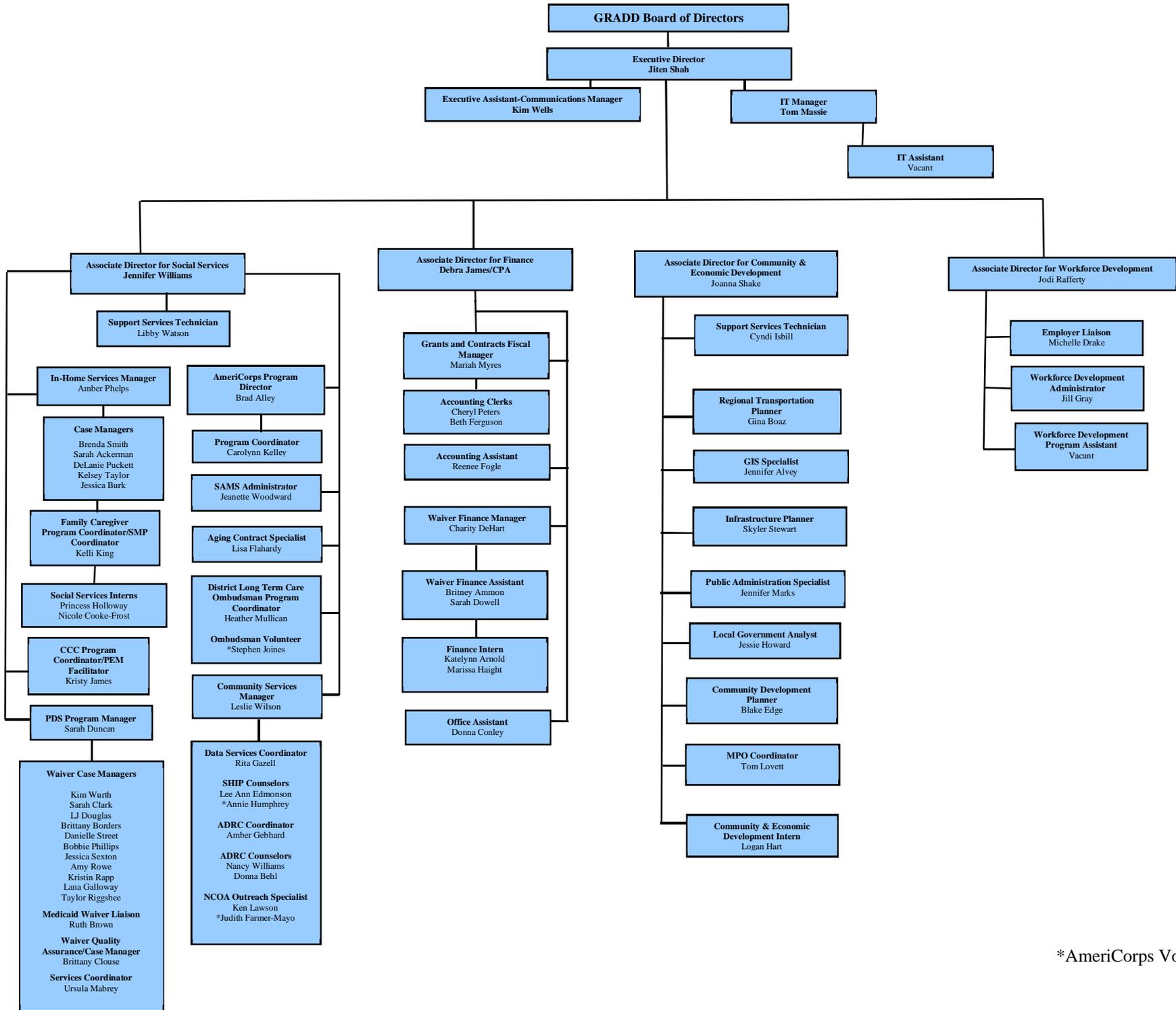
The Social Services department is the designated Area Agency on Aging for the seven county area. It identifies the needs of the elderly and plans for meeting those needs through a system of in-home and community services. The senior centers provide nutrition education programs, meals, recreation, transportation, 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 Volunteer

JFA SHARED COST DISTRIBUTION WORKSHEET

ADD NAME: GREEN RIVER AREA DEVELOPMENT DISTRICT

FISCAL YEAR: 2018-2019

DATE: June 30, 2019

*Delora James, CPA*

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'	75,839.34	20,502.02	75,839.34	6,511.55	27,013.57
100-0125	CDBG	34,179.82	9,239.82	34,179.82	2,934.40	12,174.22
100-0140	Management Assistance	29,498.69	7,974.78	29,498.69	2,532.84	10,507.62
100-0150	Program Administration	1,992.50	538.28	1,992.50	170.93	709.21
	<b>JFA SubTotal</b>	<b>141,510.35</b>	<b>38,254.90</b>	<b>141,510.35</b>	<b>12,149.72</b>	<b>50,404.62</b>
002-0013	CDBG Administration	66,811.11	18,060.95	66,811.11	5,736.24	23,797.19
002-0014	EDA Administration	11,701.47	3,163.63	11,701.47	1,004.64	4,168.27
002-0017	Water Resource Planning	38,613.53	10,438.08	38,613.53	3,315.26	13,753.34
002-0021	Industrial Authority Admi	3,230.35	873.49	3,230.35	277.40	1,150.89
002-0060	Delta	8,548.04	2,310.99	8,548.04	733.92	3,044.91
002-0133	Webster Co Earthquake	2,739.81	740.66	2,739.81	235.16	975.82
002-0135	Recreational Trails/Land Water	1,936.30	523.67	1,936.30	166.18	689.85
002-0146	DRA Project Admin	7,368.57	1,991.79	7,368.57	632.83	2,624.62
002-0150	USDA Admin	2,864.37	774.05	2,864.37	245.72	1,019.77
002-0151	Owensboro CHDO	4,489.45	1,213.57	4,489.45	385.61	1,599.18
003-0005	Green River Beef Improvement	2,076.89	561.93	2,076.89	178.25	740.18
003-0010	Connect GRADD	7,322.55	1,979.26	7,322.55	628.74	2,608.00
003-0030	Corydon IT Assistance	669.79	180.81	669.79	57.55	238.36
005-0006	KIA Coal Serverance	27,526.66	7,441.37	27,526.66	2,363.21	9,804.58
150-0000	Revolving Loan Fund	16,337.59	4,416.83	16,337.59	1,402.75	5,819.58
153-0000	IRP Admin	3,278.09	886.01	3,278.09	281.50	1,167.51
320-0202	Title IIIB Assessment	18,393.90	4,972.50	18,393.90	1,579.28	6,551.78
320-0204	Title IIIB Case Management	76,599.76	20,707.17	76,599.76	6,576.64	27,283.81
320-0212	Title IIIB I & A	55,063.65	14,885.52	55,063.65	4,727.71	19,613.23
320-0214	Title IIIB Ombudsman	28,209.83	7,626.36	28,209.83	2,421.84	10,048.20
320-0215	Title VII Ombudsman	4,912.95	1,328.32	4,912.95	421.82	1,750.14
320-0220	Title IIIB Administration	19,062.02	5,152.63	19,062.02	1,636.62	6,789.25
320-0320	Title III C1 Administration	28,616.25	7,736.24	28,616.25	2,456.97	10,193.21
320-0420	Title III C2 Administration	14,333.26	3,874.38	14,333.26	1,230.75	5,105.13
320-0500	Title III Elder Abuse	2,851.44	771.26	2,851.44	244.64	1,015.90
320-0520	Title III E Administration	11,334.35	3,064.17	11,334.35	973.18	4,037.35
320-0525	Title III Family Caregiver	44,866.91	12,128.74	44,866.91	3,852.18	15,980.92
321-0100	Homecare Administration	61,091.23	16,514.97	61,091.23	5,245.23	21,760.20
321-0201	Homecare Assessment	17,276.23	4,669.98	17,276.23	1,483.15	6,153.13
321-0202	Homecare Case Management	129,676.49	35,055.80	129,676.49	11,133.86	46,189.66
323-0100	Personal Care Attendant A	26,311.84	7,113.12	26,311.84	2,258.89	9,372.01
323-0125	Personal Care Attendant Evaluation	21,473.12	5,804.96	21,473.12	1,843.75	7,648.71
324-0202	Participant Directed Services	897,856.71	242,969.21	897,856.71	77,168.82	320,138.03
325-0005	HCFA Benefits Counseling	26,140.17	7,066.52	26,140.17	2,244.23	9,310.75
327-0005	State LTC Ombudsman	23,813.55	6,437.14	23,813.55	2,044.64	8,481.78
327-0035	MIPPAA	11,027.61	2,997.72	11,027.61	960.98	3,958.70
327-0036	MIPPAA	4,218.19	1,142.36	4,218.19	363.56	1,505.92
327-0037	MIPPAA	3,252.54	885.60	3,252.54	284.84	1,170.44
327-0058	Senior Medicare Patrol	15,003.86	4,097.37	15,003.86	1,291.32	5,388.69
327-0060	FAST	161.87	43.82	161.87	13.79	57.61
327-0070	Medicaid ADRC	25,316.52	6,843.97	25,316.52	2,173.53	9,017.50
327-0075	SAMS Admin	69,281.64	18,729.30	69,281.64	5,948.55	24,677.85
329-0004	NCOA	22,768.40	6,344.29	22,768.40	1,916.49	8,260.78
329-0005	NCOA	15,140.45	4,092.76	15,140.45	1,299.72	5,392.48
340-0202	Veteran's Directed Option	10,049.04	2,468.02	10,049.04	781.76	3,249.78
360-0001	CCC	17,291.49	4,674.16	17,291.49	1,484.66	6,158.82
362-0001	Educational Neglect/Parent Engagement	11,403.98	3,082.95	11,403.98	978.99	4,061.94
373-0014	AmeriCorp	13,406.60	3,597.62	13,406.60	1,217.99	4,815.61
373-0019	AmeriCorp	86,198.40	23,301.91	86,198.40	7,400.87	30,702.78
394-0018	Citizens Corps	815.32	224.09	815.32	73.16	297.25
510-0000	OTS	12,706.35	3,434.85	12,706.35	1,090.86	4,525.71
520-0000	MPO	9,817.77	2,654.55	9,817.77	842.99	3,497.54

**JFA SHARED COST DISRTIBUTION WORKSHEET**

**ADD NAME:** GREEN RIVER AREA DEVELOPMENT DISTRICT

**FISCAL YEAR:** 2018-2019

**DATE:** June 30, 2019

Element	Program	Salary/Burden Pool 1 & 4	Shared Cost Pool 1 & 4	Salary/Burden Pool 2	Shared Cost Pool 2	Total Shared Cost
530-0005	KSPAN Checkpoints Safety Grant	736.99	198.90	736.99	63.15	262.05
550-0001	KYTC Statewide Trans Proc	58,407.22	15,789.61	58,407.22	5,014.82	20,804.43
550-0005	KYTC Road Updates	9,370.21	2,560.40	9,370.21	806.37	3,366.77
560-0005	FHwA Admin	31,326.30	8,478.76	31,326.30	2,692.93	11,171.69
560-0008	FHwA UPWP	7,387.99	1,996.90	7,387.99	634.20	2,631.10
560-0010	FWwA Tip	16,689.85	4,501.37	16,689.85	1,429.51	5,930.88
560-0016	FHwA Public Involvement	7,326.05	1,983.87	7,326.05	630.10	2,613.97
560-0020	FHwA Long-Range Plan	8,835.98	2,385.97	8,835.98	757.74	3,143.71
560-0040	FHwA Plan Maint/Mapping	6,646.64	1,796.36	6,646.64	570.76	2,367.12
560-0091	FHWA Title VI	16,630.22	4,496.11	16,630.22	1,427.75	5,923.86
565-0105	FTA Administration	15,127.13	4,089.28	15,127.13	1,298.64	5,387.92
565-0108	FTA UPWP	2,437.74	658.59	2,437.74	209.51	868.10
565-0110	FTA Tip	11,262.79	3,044.70	11,262.79	966.92	4,011.62
565-0116	FTA Public Involvement	4,051.05	1,095.34	4,051.05	347.89	1,443.23
565-0120	FTA Socio-Econ Plan	2,849.84	770.57	2,849.84	244.64	1,015.21
565-0140	FTA Plan Maint/Mapping	3,437.37	929.13	3,437.37	295.08	1,224.21
565-0191	FTA Title VI	8,099.05	2,189.30	8,099.05	695.34	2,884.64
605-0100	SNAP E&T	32.13	9.15	32.13	2.85	12.00
708-0123	WIOA Admin LGS PY 2016	28,067.13	9,139.44	28,067.13	2,409.77	11,549.21
708-0124	WIOA Admin DSP PY 2016	1,376.08	2,641.48	1,376.08	118.12	2,759.60
709-0120	WIOA Adult PY18 27019	4,764.40	803.46	4,764.40	323.34	1,126.80
709-0121	WIOA Adult PY18 27019	6,143.54	1,114.97	-	-	1,114.97
709-0124	WIOA Admin LGS	797.42	30.25	797.42	67.84	98.09
728-0140	WIOA IS Youth 274YT18	70.29	12.34	70.29	6.01	18.35
728-0150	WIOA OS Youth 274YT18	25,002.87	4,475.89	25,002.87	2,167.29	6,643.18
728-0151	WIOA OS Youth 274YT18	4,596.00	816.82	-	-	816.82
728-0160	WIOA IS Youth WBL 274YT18	47.20	8.51	47.20	4.01	12.52
728-0170	WIOA OS Youth WBL 274YT18	1,037.42	184.21	1,037.42	89.22	273.43
728-0171	WIOA OS Youth WBL 274YT18	2,416.64	429.68	-	-	429.68
729-0150	WIOA OS Youth 27419	856.34	149.68	856.34	73.50	223.18
729-0151	WIOA OS Youth 27419 CC	256.93	44.95	-	-	44.95
729-0170	WIOA OS Youth WBL 27419	4,027.98	703.88	4,027.98	345.95	1,049.83
729-0171	WIOA OS Youth WBL 27419	3,940.91	688.15	-	-	688.15
738-0120	WIOA FY2018 273AD18	20,793.67	3,773.81	20,793.67	1,750.22	5,524.03
738-0121	WIOA FY2018 273AD18	11,914.41	2,162.36	-	-	2,162.36
738-0123	WIOA Admin LGS 27318	38,041.10	19,447.57	38,041.10	3,266.12	22,713.69
738-0124	WIOA Admin LGS 27418	2,791.40	4,609.94	2,791.40	240.39	4,850.33
739-0120	WIOA Adult 27319	20,550.11	3,478.66	20,550.11	1,885.09	5,363.75
739-0121	WIOA Adult 27319	8,618.68	1,383.73	-	-	1,383.73
748-0130	WIOA FY2018 271DW18	61,078.26	10,671.42	61,078.26	5,243.94	15,915.36
748-0131	WIOA FY2018 271DW18	31,244.41	5,458.87	-	-	5,458.87
	<b>Total Non JFA</b>	<b>2,530,346.00</b>	<b>681,255.80</b>	<b>2,461,214.48</b>	<b>211,392.23</b>	<b>892,648.03</b>
	<b>Total JFA and Others</b>	<b>2,671,856.35</b>	<b>719,510.70</b>	<b>2,602,724.83</b>	<b>223,541.95</b>	<b>943,052.65</b>

**GREEN RIVER AREA DEVELOPMENT DISTRICT**

**SCHEDULE OF SHARED COSTS**

Year Ended June 30, 2019

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**Shared Costs Applied:**

Salary	\$	388,280
Fringe		198,517
Travel		29,229
Rent		737
Supplies		42,353
Insurance		31,879
Printing		10,274
Communications		23,547
Postage		10,306
Utilities		32,897
Maintenance		37,103
Interest expense		18,307
Depreciation expense		85,258
Professional fees		17,843
Other		<u>16,523</u>
Total Shared Costs	\$	<u><u>943,053</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
001-0750	Local Expenses
002-0013	CDBG Administration
002-0014	EDA Administration
002-0017	Water Resource Planning
002-0021	Industrial Authority Admin
002-0034	Water Resource Info System
002-0044	Hazard Mitigation
002-0060	Delta
002-0065	Delta Project Administration
002-0071	CED Administration
002-0133	Webster Co Earthquake
002-0135	Recreational Trails/Land Water
002-0146	DRA Project Admin
002-0149	Ohio Co Comp Plan
002-0150	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 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
301-0560	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
320-0210	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
323-0128	PCAP 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 9/30/18-9/29/19
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
327-0058	SMP 6/1/19-5/31/20
327-0060	FAST
327-0065	Chronic Disease Self Mgmt
327-0066	Arthritis
327-0070	Medicaid ADRC
327-0075	SAMS Administration
328-0001	Senior Citizens Services
328-0002	Triad
328-0005	Senior Day Out
328-0010	Aging Conferences
328-0011	Senior Games

328-0017	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
328-0027	Humana Meals Program
328-0028	Humana Packaging System
329-0001	NCOA Benefits Outreach
329-0004	NCOA BOE 1/01/20-9/29/20
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
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.
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
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
718-0130	WIOA PY2017 272DW18 (130)
718-0131	WIOA PY2017 272DW18 (131)
718-0180	WIOA Go Females Project 272SR18
719-0130	WIOA 272DW19
719-0131	WIOA PY2018 272DW19

720-0150	WIOA Youth OS 274YT20
720-0170	WIOA Youth OS WBL 274YT20
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
728-0180	WIOA Strategic Planning 274SR18
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
730-0120	WIOA Adult 273AD20
738-0120	WIOA FY2018 273AD18 (120)
738-0121	WIOA FY2018 273AD18 (121)
738-0123	WIOA Admin LGS 27318
739-0120	WIOA Adult 27319
739-0121	WIOA Adult 27319
739-0123	WIOA Admin LGS FY19
739-0124	WIOA Admin DSP FY19
740-0130	WIOA DW 271DW20
740-0131	WIOA DW CC 271DW20
748-0130	WIOA FY2018 271DW18 (130)
748-0131	WIOA FY2018 271DW18 (131)
748-0181	271CM18
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
817-0200	Trade 205BE17
818-0200	Trade 205BE18

## 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 Acct
1116.0.	IRP Cash in Bank
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
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
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
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.	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
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