

GREEN RIVER AREA DEVELOPMENT DISTRICT

**REQUEST FOR QUALIFICATION
FOR AUDIT SERVICES FOR THE PERIOD
JULY 1, 2022 TO JUNE 30, 2023**



**Proposals should be directed to:
Joanna Shake
Executive Director
Green River Area Development District
300 GRADD Way
Owensboro, KY 42301**

TABLE OF CONTENTS

I. GENERAL INFORMATION

A.	Purpose	4
B.	Who May Respond	4
C.	Instructions on Proposal Submission	4
1.	Closing Submission Date	4
2.	Inquiries/Questions	4
3.	Conditions of Proposal	4
4.	Instructions to Prospective Contractors	4
5.	Right to Reject	5
6.	Small and/or Minority-Owned Businesses	5
7.	Notification of Award	5
D.	Description of Entity and Records to be Audited	6
E.	Options	7

II. SPECIFICATION SCHEDULE

A.	Scope of a Financial and Compliance Audit	7
B.	Description of Programs/Contracts/Grants	10
C.	Performance	10
D.	Delivery Schedule	10
E.	Price	11
F.	Payment	11
G.	Audit Review	11
H.	Exit Conference	12
I.	Work Papers	12
J.	Confidentiality	12
K.	AICPA Code of Professional Standards	13

III.	OFFEROR'S TECHNICAL QUALIFICATIONS	
A.	Prior Auditing Experience	13
B.	Organization, Size and Structure	14
C.	Staff Qualifications	14
D.	Understanding of Work to be Performed	14
E.	Certifications	14
IV.	PROPOSAL EVALUATION	
A.	Submission of Proposals	15
B.	Non-responsive Proposals	15
C.	Evaluation	15
D.	Review Process	16
V.	CERTIFICATIONS	16
VI.	ATTACHMENTS	
A.	Small/Minority Business Affidavit	
B.	Schedule of Professional Fees and Expenses	
C.	FY 2023 Budget Summary	
D.	FY 2023 Grant Listing	

I. **GENERAL INFORMATION**

A. **Purpose**

The Green River Area Development District (hereinafter referred to as GRADD) is accepting proposals to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror" to perform a financial and compliance audit as well as provide tax services for the fiscal year ending June 30, 2023. The proposal will need to include an option for four additional years.

B. **Who May Respond**

Only licensed Certified Public Accountants, qualified to do business in the Commonwealth of Kentucky, which also has an active license to practice with the Kentucky State Board of Accountancy and a member of the American Institute of Certified Public Accountants (AICPA) may respond to this RFQ.

C. **Instructions on Proposal Submission**

1. **Closing Submission Date**

Proposals must be submitted and received no later than 3:00 p.m. (CST) on January 31, 2023.

2. **Inquiries/Questions**

Inquiries or questions concerning this RFQ should be directed to Mariah Myres by email at mariahmyres@gradd.com or by phone at (270) 926-4433. All inquiries should be made prior to January 20, 2023.

3. **Conditions of Proposal**

All costs incurred in the preparation of a proposal responding to this RFQ will be the responsibility of the Offeror and will not be reimbursed by GRADD.

4. **Instructions to Prospective Contractors**

Your proposal should be addressed as follows:
Joanna Shake
Executive Director
Green River Area Development District
300 GRADD Way
Owensboro, KY 42301

It is required that the Offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following information:

Request for Qualifications
3:00 p.m. – January 31, 2023
SEALED PROCUREMENT for Audit Services

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to ensure that the proposal is received by GRADD by the date and time specified above.

Late proposals will not be considered.

5. Right to Reject

GRADD reserves the right to reject any and all proposals in response to this RFQ. A contract for the accepted proposal will be based upon the factors described in this RFQ.

6. Small and/or Minority-Owned Businesses

Efforts will be made by GRADD to utilize small and/or minority-owned businesses.

An Offeror qualifies as a small business firm, if it meets the definition of "small business" as established by the U.S. Government Publishing Office, 13 CFR 121 *Small Business Size Regulations*, Subpart A – *Size Eligibility Provisions and Standards*.

If you are responding to this RFQ as a Small and/or Minority owned business, please complete the Small/Minority Owned Business Affidavit in Schedule A.

7. Notification of Award

A decision selecting the successful audit firm will not be final until Board approval. After Board approval and upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this RFQ will be informed, in writing, of the name of the successful audit firm.

It is expected that the contract shall be a one-year fixed price contract with an option for four additional one-year periods.

D. **Description of Entity and Records to be Audited**

The GRADD is one of 15 Area Development Districts established in 1968 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 consists of the Kentucky counties of Daviess, Hancock, Henderson, McLean, Ohio, Union and Webster. GRADD coordinates planning and development activities for this seven-county region and aids with implementation of local, state and federal programs that address community development, planning and quality of life projects. The GRADD's projected annual revenue for FY 2023 is \$18.8 million and the agency employs 70 individuals, which administer and perform services for a variety of state and federal programs. Through its partnership with the Department for Local Government (DLG), GRADD is an effective conduit of information and communication between DLG, its state cognizant agency, and the local units of government within the Green River ADD region. GRADD's federal cognizant agency is the U.S. Department of Commerce Economic Development Administration.

GRADD is governed by its Board of Directors, which is comprised of local elected officials, citizen and minority representatives. The Executive Director is responsible for the daily operations of the organization.

GRADD operates on a fiscal year beginning July 1 and ending June 30. The accounting systems are maintained on a modified accrual basis throughout the year and are converted to full accrual at June 30 of each fiscal year.

GRADD receives funding from various local, state, and federal government agencies for the administration and completion of specific scopes of work. GRADD prepares an annual cost allocation plan to assign direct and shared costs to each grant, project and program. The allocation plan is submitted to the Department for Local Government annually for approval. GRADD utilizes over 100 projects/programs and three cost pools that allocates common, operational and indirect administrative costs to each program.

GRADD utilizes AccuFund Accounting software.

GRADD has been audited annually for approximately four decades.

The bid documents are available on the home page of our website at www.GRADD.com You may also find on our web page the following documents:

- a. Cost Allocation Plan - FY 2023
- b. Most Recent Audit Report - FY 2022

E. **Options**

This audit contract can be extended for four additional one-year periods at the discretion of the GRADD Board of Directors. The cost for the optional periods should be included with the proposal. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

II. **SPECIFICATION SCHEDULE**

A. **Scope of a Financial and Compliance Audit**

Green River Area Development District intends to contract for professional auditing/compliance/tax services relative to the scope of work outlined as follows:

A single audit performed in accordance with applicable state and federal administrative regulations, including 2 CFR 200 - *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F – *Audit Requirements* and Generally Accepted Auditing Standard (GAAS).

The following procedures, associated with federal financial assistance programs, must be incorporated:

1. Compliance for all major GRADD programs.
2. Compliance for any non-major programs transactions, tested by the Auditor during the audit process, if applicable
3. Determination of effectiveness of internal control policies and procedures to assure that GRADD is managing federal financial assistance programs in compliance with applicable laws and regulations. As a component of these tests, the Auditor should:
 - a. Perform test of controls to evaluate the effectiveness of the design and operation of the policies and procedures in preventing or detecting material noncompliance; and
 - b. If applicable, examine the agency’s control system for monitoring its contractors and to obtain and act on contractors’ audit reports.
4. As required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*,, “...*determine and*

provide an opinion as to whether the schedule of Federal awards is fairly stated in all material respects in relation to the financial statement as a whole”.

5. Opinion that financial statements are presented fairly in conformity with GAAP.

The audit shall cover all funds, accounts, contracts and work elements of GRADD. Funds and accounts include the following: six checking accounts (GRADD Operations, GRADD Local Funds, GRADD Revolving Loan Funds, GRADD CARES Revolving Loan Funds, USDA Loan Reserve, and Green River Medicaid (PDS) and two Certificates of Deposits.

The GRADD grant agreements to be audited include but are not limited to Joint Funding Agreement, Green River Agency on Aging & Independent Living grant agreement and subcontracts, Transportation Cabinet grant agreements, Employment and Training grant agreements, Cabinet for Health and Family Services grant agreements and District Contracts.

Audit work performed must include:

1. Review and verify the accuracy of financial statements and supporting documentation
2. Review of the sufficiency of sub-recipient monitoring procedures and independent reviews audit reports from sub-grantees
3. Cash accounts must be verified with depositories, bank accounts reconciliations reviewed for appropriateness and proper authorization of cash transfers verified.
4. Review the Cost Allocation Plan for compliance to 2 CFR 200 and other applicable regulations.
5. Review final Aging invoices.
6. Procedures for Aging sub-contracts with funding from various sources, must be included in the audit to conform with the following:
 - a. The auditor will become familiar with the ADD’s approved cost allocation plan submitted to the Department for Local Government to verify that the ADD used prescribed accounting methodology to determine expenditures presented on final expenditure reports.
 - b. The auditor will review GRADD monitoring of program contractors and the contractors’ financial records to determine program and financial compliance with the program grant

agreement.

- c. The auditor will become familiar with all applicable requirements set forth in relevant audit guides, sub-recipient grant agreement requirements, and applicable Federal requirements. If the judgment of the independent auditor results in any deviation from these requirements; as they relate to substantive program or financial matters, the deviations will be furnished to the appropriate state or federal agency directly by the auditor.

Generally Accepted Government Audit Standards - (2018 Revision), states in Chapter 1 – Financial Audits section:

1.17 Financial audits provide independent assessments of whether entities' reported financial information (e.g., financial condition, results, and use of resources) is presented fairly in accordance with recognized criteria. Financial audits conducted in accordance with GAGAS include financial statement audits and other related financial audits:

- a. Financial statement audits: The primary purpose of a financial statement audit is to provide financial statement users with an opinion by an auditor on whether an entity's financial statements are presented fairly, in all material respects, in accordance with an applicable financial reporting framework. Reporting on financial statement audits conducted in accordance with GAGAS also includes reports on internal control over financial reporting and on compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements
- b. Other types of financial audits: Other types of financial audits conducted in accordance with GAGAS entail various scopes of work, including: (1) obtaining sufficient, appropriate evidence to form an opinion on single financial statements, specified elements, accounts, or line items of a financial statement (2) issuing letters (commonly referred to as comfort letters) for underwriters and certain other requesting parties; (3) auditing applicable compliance and internal control requirements relating to one or more government programs and; (4) conducting an audit of internal control over financial reporting that is integrated with an audit of financial statements (integrated audit).

B. **Description of Programs/Contracts/Grants**

The Scope of Work for the Green River Area Development District shall cover all funds, accounts, grant agreements and work elements of the GRADD. See Attachment C for a FY 2023 summary budget. See Attachment D for a grant listing for the FY 2023 fiscal year.

C. **Performance**

The GRADD records shall be audited through June 30, 2023.

The Offeror is required to prepare audit reports in accordance with the **Generally Accepted Government Auditing Standards - (2018 Revision)**, and

1. Title 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, including Subpart F - *Audit Requirements*
2. Kentucky Revised Statutes and the Kentucky Administrative Regulations.

D. **Delivery Schedule**

Offeror is to transmit a draft audit report to GRADD's Executive Director and Assistant Director/Chief Financial Officer by October 19, 2023.

The Offeror shall provide five bound copies, one unbound copy and one electronic (pdf) copy of the approved GRADD audit report, printed on standard 8 ½ X 11 letter size paper. The five bound reports, one unbound report and pdf file should be delivered to GRADD no later than October 31, 2023. A Representative of the audit firm shall present the audit report at a specified meeting of the GRADD Executive Committee in November 2023.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports, which do not conform to all the provisions of this contract, GRADD may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

If any inadequacy is identified with the accounting system and internal control structure, especially with respect to the applicable criteria for a satisfactory internal control system, the report should determine causes and recommendation for corrective action that would be successful in remedying any deficiency. Weaknesses noted during the examination, that the auditor determines should be corrected, will be included in the report along with specific recommendation for correction, even if the weakness does not render the system inadequate. The

weaknesses should include items specifically identified in the survey; as well as, all of the ADD's accounting systems and internal controls tested during the comprehensive audit of financial statements. Any weakness or inadequacies will be reviewed by the auditor and ADD Executive Director and included in a separate management letter.

E. **Price**

The Offeror's proposed price should include information indicating how the price was determined. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rates and total cost by staff level. Any out-of-pocket expenses should also be indicated.

F. **Payment**

Payment will be made when GRADD has determined that the total work effort has been satisfactorily completed. Should GRADD reject a report, GRADD's authorized representative will notify the Offeror in writing of the reason(s) for the rejection. The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Offeror submits the final invoice for payment.

Upon delivery of all copies and electronic file, as stated above, of the final reports to GRADD and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit services.

G. **Audit Review**

All audit reports prepared under this contract will be reviewed by GRADD and its funding sources to ensure compliance with **Generally Accepted Government Auditing Standards**.

In addition, KRS 147A.117 specifies the following requirements in any contract with a certified public accounting resulting from this RFQ:

- a) That the certified public accountant shall forward a copy of the audit report and management letters to the Auditor of Public Accounts for review;
- b) That the Auditor of Public Accounts shall have the right to review the certified public accountant or firm's work paper before and after the release of the audit, and
- c) That after review of the certified public accountant or firm's work papers, should discrepancies be found, the Auditor of Public Accounts shall notify the audited entity of the discrepancies. If the certified public accountant or firm does not correct these discrepancies prior to the release of the audit, the Auditor of Public Accounts may conduct its own audit to verify the findings of the certified public accountant's report.

The Offeror's Representative must have extensive communication with the Kentucky Auditor of Public Accounts (APA) office. The APA must approve the audit for release prior to the Offeror's presentation to the ADD's governing body. The APA's approval will be determined by a review of the Offeror's audit documentation and draft, after which the APA will communicate to the Offeror any changes necessary to obtain the APA's approval for release. The Offeror should contact the APA at the beginning of the audit to coordinate the planned audit timeframe to facilitate a timely review and approval process. Subsequently, the Offeror must contact the APA's office to schedule the review of the audit documentation and draft report at least 14 days prior to presenting the draft report to the ADD's audit committee or governing body. The APA may grant tentative approval pending review of the management representation letters and other closing documentation finalized after the date of the APA's initial review.

H. **Exit Conference**

An exit conference with GRADD's representative and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with GRADD. It should include internal control and program compliance observations and recommendations.

I. **Work Papers**

1. Upon request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audits. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The work papers will be retained for at least three years from the end of the audit period.
3. The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accountability Office and GRADD.

J. **Confidentiality**

The Offeror agrees to keep the information related to all sub-recipient grant agreements and subcontracts in strict confidence. Other than the reports submitted to GRADD, the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those employees on the Offeror's staff who must have the information on a "need-to-know" basis. The Offeror agrees to immediately notify, in writing, GRADD's

authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

K. **AICPA Code of Professional Conduct**

The AICPA Code of Professional Conduct states:

1.400.055 Governmental Audits

.01 Engagements for audits of government grants, government units, or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules, and regulations, in addition to GAAS.

.02 If a member accepts such an engagement and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules, and regulations, the member is obligated to follow such requirements, in addition to GAAS.

.03 Failure to do so is a violation of the “Acts Discreditable Rule” [1.400.001] unless the member discloses in his or her report that such requirements were not followed and the applicable reasons for not following the requirements. [Prior reference: paragraph .04 of ET section 501]

III. **OFFEROR'S TECHNICAL QUALIFICATIONS**

The Offeror, in its proposal, shall, at a minimum, include the following:

A. **Prior Auditing Experience**

The Offeror should describe its prior auditing experience including the agency name, addresses, contact person, and telephone number of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing Area Development Districts.
2. Prior experience auditing similar programs funded by the state of Kentucky.
3. Prior experience auditing programs financed by the Federal Government.
4. Prior experience auditing similar county or local government activities.
5. Prior experience auditing nonprofit organizations.
6. Prior experience auditing entities with shared/indirect costs.

B. **Organization, Size and Structure**

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate, if appropriate, that the firm is a small or minority-owned business by completing the Affidavit of Small/Minority Owned Business in Schedule A. Offeror must include a copy of the most recent Peer Review and comment letter; as well as, a copy of the AICPA Acceptance letter.

C. **Staff Qualifications**

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members.
4. Statement of staff continuum, professional education in government accounting and auditing during last two years.
5. Statement on whether firm has been the object of any disciplinary action during the past three years.
6. Statement as to whether they are independent, as defined by applicable auditing standards. The Offeror may also submit an explanatory letter describing circumstances and corrective actions performed since the last peer review.

Only include resumes of staff to be assigned to the audits. Education, position in firm, years and types of experience and continuing professional education will be considered.

D. **Understanding of Work to be Performed**

The Offeror should describe its understanding of work to be performed, including audit procedures, estimated hours and other pertinent information.

E. **Certifications**

The Offeror must sign and include, as an attachment to its proposal the

Certifications enclosed with this RFQ. The publications listed in the Certifications will not be provided to potential Offerors by GRADD, because GRADD desires to contract only with an Offeror who is already familiar with these publications.

IV. **PROPOSAL EVALUATION**

A. **Submission of Proposals**

All proposals shall include three copies of the Offeror's technical qualifications, three copies of the pricing information and three copies of the signed Certifications. These documents will become part of the contract.

B. **Non-responsive Proposals**

Proposals may be judged non-responsive and removed from further consideration if any of the following occur:

1. The proposal is not received in accordance with the terms of this RFQ.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The Proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the **Generally Accepted Government Audit Standards**.

C. **Evaluation**

Evaluation of the proposal will be based on the above listed Section III responses to Technical Qualifications including the following criteria:

1. Prior experience auditing

GRADD may contact prior audited organizations to verify the experience provided by the Offeror.
2. Organization, size and structure of Offeror's firm.
(Considering size in relation to audits to be performed.)
3. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.
4. Offeror's understanding of work to be performed.

5. Price

D. Review Process

The GRADD may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offeror's proposals. However, GRADD reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.

V. CERTIFICATIONS

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
- C. The individual signing certifies that the prices quoted in this proposal have been arrived at independently, without consultation, communication or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted on this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that the Offeror is a properly licensed certified public accountant.
- G. The individual signing certifies that the Offeror meets the independence standards of the **Generally Accepted Government Audit Standards**.
- H. The individual signing certifies that he/she is aware of - and, all individuals to be assigned to the audit have met - the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and that 24 hours of this education have been in subjects directly related to government auditing, the government environment, or the specific or unique environment in which the audited entity operates.

I. The individual signing certifies that he/she has read and understands the GAO requirement of an external quality control (peer) review. (Proposals must include a copy of a peer review report and comment letter, if any.)

J. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:

1. **Generally Accepted Government Audit Standards - (2018 Revision)**
(Yellow Book.)
2. **Principles of Federal Appropriations Law** (Red Book)
3. **Title 2 CFR 200** *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F Audit Requirements*
4. **"Standards for Internal Control in the Federal Government"** (2014)
5. **"State and Local Governments – Audit and Accounting Guide"**
(AICPA Audit Guide).

K. The individual signing certifies that he/she has read and understands all the information in this Request for Qualifications, including the information on the programs/grants/contracts to be audited.

L. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any Federal, state or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

M. The individual signing certifies that the Offeror (does/does not) carry professional malpractice insurance.

Signature of Offeror's Representative

Date

Printed Name & Title

Audit Firm

ATTACHMENT A

SMALL/MINORITY OWNED BUSINESS AFFIDAVIT

I, _____, being a duly sworn authorized representative of the applicant firm _____ confirm that my business is a small and/or minority owned business. By signing below I am attesting that I am providing this as part of the proposal for audit services for the Green River Area Development District, and acknowledge any false statement made by the applicant may result in denial of consideration.

NAME

SIGNATURE

TITLE

DATE

Subscribed and sworn before me by _____, _____
(Affiant) (Title)

On this _____ day of _____, 20_____.

_____ My Commission expires: _____

Notary Public
(Seal of Notary)

ATTACHMENT B

**[NAME OF AUDIT FIRM]
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR [NAME OF ENTITY]**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	_____	\$ _____	\$ _____	\$ _____
Managers	_____	_____	_____	
Supervisory Staff	_____	_____	_____	
Staff	_____	_____	_____	
Other (specify): _____	_____	_____	_____	
Subtotal				\$ _____
Out-of-Pocket Expenses				
Meals and Lodging				
Transportation				
Other (specify): _____				
Total All-Inclusive Maximum Price for FY 2023 Audit				\$ _____
Total Cost for Four Subsequent Years			FY 2024	\$ _____
			FY 2025	\$ _____
			FY 2026	\$ _____
			FY 2027	\$ _____

ATTACHMENT C
Green River Area Development District
FY 2023 REVENUE BUDGET

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL</u> <u>BUDGET</u>
Community and Economic Development				
<i>Planning Administration</i>				
Com & Econ Development Planning Admin (JFA)	\$ 66,667	\$ 16,667	\$ -	\$ 83,334
Com Dev Block Grant Technical Assistance (JFA)	15,679	15,679	-	31,358
Management Assistance (JFA)	-	211,384		211,384
Program Administration (JFA)		5,707		5,707
State Funded DRA (JFA)		78,000		78,000
Delta Regional Initiatives	8,000			8,000
Water Resource Planning/WRIS	-	61,000	-	61,000
<i>Subtotal</i>	<u>\$ 90,346</u>	<u>\$ 388,437</u>	<u>\$ -</u>	<u>\$ 478,783</u>
<i>Project Administration</i>				
Community Development Block Grant Admin	\$ 132,500	\$ -	\$ -	\$ 132,500
EDA-Revolving Loan Fund Administration	5,000	-	-	5,000
EDA - RLF CARES Act	5,000	-	-	5,000
Intermediary Relending Program (IRP)	2,000	-	-	2,000
Industrial Authority Administration	-	-	5,000	5,000
DRA Projects	28,296	-	-	28,296
<i>Subtotal</i>	<u>\$ 172,796</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 177,796</u>
<i>Special Projects</i>				
Hazard Mitigation Grant Program	88,551	-	-	88,551
<i>Subtotal</i>	<u>\$ 88,551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,551</u>
<i>Transportation</i>				
Owensboro Urban Area Transportation Study	\$ 190,000	\$ 8,000	\$ 61,250	\$ 259,250
Regional Transportation Planning	-	83,454	9,273	92,727
KYTC Sign Inventory/Road Updates	-	14,300	-	14,300
<i>Subtotal</i>	<u>\$ 190,000</u>	<u>\$ 105,754</u>	<u>\$ 70,523</u>	<u>\$ 366,277</u>
Total Community & Economic Development	\$ 541,693	\$ 494,191	\$ 75,523	\$ 1,111,407

**Green River Area Development District
FY 2023 REVENUE BUDGET**

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL BUDGET</u>
Social Services				
<i>In-Home Services</i>				
Title III Older Americans Act(OAA) Administration	\$ 128,667	\$ 26,373	\$ 3,900	\$ 158,940
Title III OAA Case Management/Services	1,004,965	177,174	320,901	1,503,040
Title III OAA ARPA Funds	175,000	-	-	175,000
Expanded Senior Meal Program (ESMP) Administration	110,376			110,376
Expanded Senior Meal Program (ESMP) Services	1,266,662			1,266,662
USDA NSIP	32,642	-	-	32,642
Homecare Administration	-	86,851	6,000	92,851
Homecare Case Management/Services	-	636,656	36,796	673,452
Personal Care Attendant Administration	-	35,749	7,000	42,749
Personal Care Attendant Evaluation/Coordination	-	32,174	2,000	34,174
Personal Care Attendant Subsidy	-	289,564	-	289,564
National Family Caregiver Support Services	181,725	20,000	42,207	243,932
National Family Caregiver ARPA Funds	96,228	-	-	96,228
Medicaid Waiver (Participant Directed Services PDS)	-	9,954,094	-	9,954,094
PCHP	-	-	-	-
Veterans Directed Care	15,000	-	-	15,000
<i>Subtotal</i>	<u>\$ 3,011,265</u>	<u>\$ 11,258,635</u>	<u>\$ 418,804</u>	<u>\$ 14,688,704</u>
<i>Community Services</i>				
AmeriCorps Senior Connections/Disaster Corps	\$ 231,724	\$ -	\$ -	\$ 231,724
State Health Insurance Program (SHIP)	40,000	-	-	40,000
Senior Medicare Patrol	27,600	-	-	27,600
NCOA Benefits Enrollment Center Sustainability	44,370	-	-	44,370
Medicaid ADRC	25,000	25,000	-	50,000
Medicaid ADRC - No Wrong Doors Funds	766	-	-	766.00
CDC Funds	39,207	-	-	39,207
DPH Vaccine Funds	-	-	-	0
Medicare Improvements for Patients & Providers (MIPPA)	41,573	-	-	41,573
Long Term Care Ombudsman	62,888	40,906	2,892	106,686
ARPA Ombudsman	6,084	-	-	6,084
ARPA II (Assisted Living)	6,670	-	-	6,670
Elder Abuse Prevention	3,443	-	608	4,051
Disease Prevention	19,244	-	-	19,244
Disease Prevention ARPA	29,799	-	-	29,799
Functional Assessment Service Teams (FAST)	-	-	-	0
<i>Subtotal</i>	<u>\$ 578,368</u>	<u>\$ 65,906</u>	<u>\$ 3,500</u>	<u>\$ 647,774</u>
<i>Other Programs</i>				
Community Collaboration for Children	\$ 160,941	\$ -	\$ 53,647	\$ 214,588
PEM Expansion & Concrete Supports	135,158	-	45,053	180,211
Educational Neglect Program	50,000	-	-	50,000
SAMS Administration	-	102,049	-	102,049
<i>Subtotal</i>	<u>\$ 346,099</u>	<u>\$ 102,049</u>	<u>\$ 98,700</u>	<u>\$ 546,848</u>

**Green River Area Development District
FY 2023 REVENUE BUDGET**

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL BUDGET</u>
Total Social Services	\$ 3,935,732	\$ 11,426,590	\$ 521,004	\$ 15,883,326

**Green River Area Development District
FY 2023 REVENUE BUDGET**

	<u>FEDERAL</u>	<u>STATE</u>	<u>LOCAL</u>	<u>TOTAL BUDGET</u>
Workforce Development				
Workforce Investment and Opportunity Act (WIOA) Admin	\$ 137,000	\$ -	\$ -	\$ 137,000
WIOA Adult Case Management Services	454,000	-	-	454,000
WIOA Youth Case Management Services	379,000	-	-	379,000
WIOA Dislocated Worker Case Management Services	<u>575,000</u>	<u>-</u>	<u>-</u>	<u>575,000</u>
Total Workforce Development	\$ 1,545,000	\$ -	\$ -	\$ 1,545,000
IT/Finance				
Connect GRADD	\$ -	\$ -	\$ 10,000	\$ 10,000
Corydon IT Technical Assistance	-	-	1,000	1,000
Green River Beef Program	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>3,700</u>
Total IT/Finance	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 11,000</u>	<u>\$ 14,700</u>
Total From Grants				\$ 18,554,433
Member Dues	\$ -	\$ -	\$ 216,809	\$ 216,809
Annual Dinner Sponsorships	-	-	18,000	\$ 18,000
General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 6,022,425	\$ 11,924,281	\$ 842,336	\$ 18,789,242

**GREEN RIVER AREA DEVELOPMENT DISTRICT
FY 2023 EXPENSE BUDGET**

	<u>FY2023</u>
Salary	3,136,484
Fringe Benefits	1,706,250
Staff Travel & Training	149,400
Board/Committee- Travel/Training	24,000
Board/Committee- Meeting Expense	11,150
Building	
- Utilities	33,000
- Janitorial	42,000
- Interest	12,734
Special Projects	
- Aging Council	2,000
- AmeriCorps Sponsorships	11,500
- Annual Dinner	18,000
- Misc Sponsorships	2,000
Rent	43,000
Insurance	34,500
IRP Interest Expense	975
Equipment Maintenance	20,500
Auditing & Accounting	25,000
Supplies	48,000
Communications	47,100
Postage	17,400
Computer Equipt, Supplies & Maint	350,000
Office Equipment/Depreciation	135,046
Legal	2,000
Printing	14,350
Repairs and Maintenance	10,850
Dues and Subscriptions	14,000
Total Operations Expense	5,911,240
Contractual Services	4,576,922
Direct Program Expenditures	8,301,080
Total Program Expense	12,878,002
Total Expenses	18,789,242

ATTACHMENT D

Green River ADD

FY 2023 Grant Listing

as of 11/30/2022

001-0000 General Fund
001-0100 Annual Dinner
001-0320 Bequests Social Services
001-0600 Sister Region
001-0700 Local Travel
001-0750 Local Expenses
002-0013 CDBG Administration
002-0014 EDA Administration
002-0017 Water Resource Planning
002-0021 Industrial Authority Admin
002-0044 Hazard Mitigation
002-0045 CISA Pilot Project
002-0060 Delta
002-0071 CED Administration
002-0134 Local Projects Admin
002-0135 Recreational Trails/Land Water
002-0146 DRA Project Admin
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
100-0160 State DRA Funds
150-0000 Revolving Loan Fund Admin
151-0000 RLF CARES
153-0000 IRP Admin
320-0202 Title III B Assessment
320-0204 Title III B Case Management
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
320-0217 Title VII Ombudsman ARPA
320-0218 ARPA II Ombudsman
320-0220 Title 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
320-0420 Title III C2 Admin
320-0425 Title III D
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
320-0540 Bridge the Gap
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
324-0203 Medicaid Waiver - Appendix K
324-0800 CDO Client Cost
325-0005 SHIP
326-0000 USDA NSIP
327-0005 State LTC Ombudsman
327-0035 MIPPA SHIP 9/1/21 - 8/31/22
327-0036 MIPPA AAAIL 9/1/21 - 8/31/22
327-0037 MIPPA ADRC 9/1/21 - 8/31/22
327-0038 MIPPA AAAIL 9/1/22-8/31/23
327-0039 MIPPA ADRC 9/1/22-8/31/23
327-0041 MIPPA SHIP 9/1/22-8/31/23
327-0057 SMP 6/1/22-5/31/23
327-0058 SMP 6/1/21-5/31/22
327-0060 FAST
327-0066 Arthritis
327-0070 Medicaid ADRC
327-0071 NO WRONG DOORS FUNDS
327-0072 DPH Vaccine Funds

327-0073 CDC Funds
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
328-0021 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 10/1/2020 - 9/30/2021
329-0006 NCOA Program BEC 10/1/2020 - 9/30/2021
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
373-0021 AmeriCorps SC 9/1/2020 - 8/31/2021
373-0022 AmeriCorps SC 9/1/2021 - 8/31/2022
373-0023 AmeriCorps SC 09/01/2022 - 08/31/2023
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
702-0100 WIOA DRA RW-0400
702-0123 WIOA DRA Admin
703-0120 270AD22 Adult PY21

703-0121 270AD22 PY21
703-0123 WIOA 270AD22 Admin
704-0120 272AD23
704-0121 270AD23
704-0123 WIA Admin PY2013
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
721-0123 WIOA 274YT21 Admin
721-0124 WIOA 274YT21 Admin
721-0140 WIOA Youth IS 274YT21
721-0141 WIOA Youth IS 274YT21
721-0150 WIOA Youth OS 274YT21
721-0151 WIOA Youth OS 274YT21
721-0160 WIOA Youth IS WBL 274YT21
721-0161 WIOA Youth IS WBL 274YT21
721-0170 WIOA Youth OS WBL 274YT21
721-0171 WIOA Youth OS WBL 274YT21
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
724-0124 274YT23 CC Admin
732-0120 273AD22
732-0121 273AD22 CC
732-0123 WIOA 273AD22 Admin
732-0124 WIOA 273AD22 Admin
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
819-0200 WIOA Trade 205BE19
820-0200 TRADE 205BE20
820-0201 TRADE CM 205CM20