

**CUMBERLAND VALLEY  
AREA DEVELOPMENT DISTRICT  
LONDON, KY  
SHARED COST ALLOCATION PLAN  
FISCAL YEAR 2020**

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# **CUMBERLAND VALLEY AREA DEVELOPMENT DISTRICT**

## **Cost Allocation Plan For Year Ending June 30, 2020**

### **INTRODUCTION**

In accordance with 2CFR Part 200 formerly OMB Circular No. A-133, which provides standards and principles for the determination of federally aided program costs applicable to contracts and grants with state and local governments, this Cost Allocation Plan is written for the specific purpose of identifying those costs and outlining the accounting system in use.

It will be retained at the Cumberland Valley Area Development District Office for subsequent examination by federal, state and local units of government or any other interested persons.

This plan adheres to the instructions contained in the 2CFR Part 200 formerly "Cost Principles Applicable to Grants and Contracts with State and Local Government," formerly Bureau of the Budget Circular A-87 and the "General Services Administration, Office of Federal Management Policy, Federal Management Circular" (FMC 744). It further conforms to all policies of OMB Circular No. A-133, and follows the requirements in A-87, A-102 and A-122, if applicable.

The Cumberland Valley Area Development District Board of Directors has adopted operating policies to cover fiscal and personnel operations for this District.

Pertinent portions of this submittal are;

|   |         |
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| Cost Allocation Narrative               | Page 3  |
| Description of Shared Costs             | Page 3  |
| Certificate of Indirect Costs           | Page 8  |
| Shared & Indirect Cost Rate Calculation | Page 9  |
| CVADD Organizational Chart              | Page 10 |
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| CVADD CAP Work Elements Roster          | Page 12 |
| CVADD Chart of Accounts                 | Page 13 |
| FY 2020 CAP Documentation Form          | Page 22 |

Most Recent Adopted Audit, *i.e.*, Audit for Fiscal Year Ending June 30, 2018 is enclosed.

## **CVADD COST ALLOCATION PLAN**

This Cost Allocation Plan is submitted to the Governor's Office for Local Development requesting review by the appropriate departments of the Commonwealth of Kentucky for the Cumberland Valley Area Development District's (CVADD) Shared Cost Rate Calculation for Fiscal Year 2020 as presented on page 9 of this document.

It shall be used to assure consistency in determining which costs are direct and which are shared, and as a method of allocating the shared costs to the program elements. Shared costs will be allocated to program elements in an amount equal to that program's direct wages and fringe benefits, times the ratio of total shared costs to total direct wages and fringe benefits.

Direct costs are those that can be identified specifically with a particular cost objective or program, and shared costs are those (a) incurred for a common or joint purpose benefiting more than one cost objective/program, and (b) not readily assignable to the cost objective specifically benefited, without effort disproportionate to the results achieved, as defined in "Office of Management and Budget" (OMB), 2CFR Part 200 formerly Circular A-87, and "Administration, Office of Federal Management Policy, Federal Management Circular" (FMC 74-4).

The cost categories to be used are as follows:

### **Direct Costs**

1. Compensation of employees for time devoted to a specific program and related personnel burden.
2. Travel costs as identified by employees whose time is directly charged.
3. Consultant or contractor who performs work on a particular program(s).
4. Meeting expense when directly related to a program.
5. Any other costs(s) directly related to a specific program that is readily assignable.

### **Shared Costs**

Cost incurred for a common or joint purpose benefiting more than one program element, and not readily assignable to the program specifically benefited, without effort disproportionate to the results achieved are considered shared.

### **Mixed and Shared Costs**

Cost of certain salaries and related personnel burden, travel, registrations, meetings and printing/publications are sometimes mixed direct and shared.

### **Equipment Purchases**

Equipment purchased specifically for a grant program will be expensed directly to the benefiting program in accordance with the grantor's instructions in the year acquired. Equipment purchases having a unit cost of more than \$5,000 will be capitalized and depreciated over its' estimated useful life. Equipment of a technological nature (computers) will be depreciated over three years using the straight line method. Depreciation on equipment benefiting all programs will be charged as a shared cost

### **Definitions of Shared Costs**

#### **Salary and Burden**

This category includes a portion of the salaries/burden of the Executive Director, Finance Officer, Assistant Finance Officers, Receptionist, and any other person(s) whose time is so fragmented between programs that it would be impracticable to charge otherwise.

#### **Travel**

Any travel expense that cannot be readily identified to a specific program by the person incurring the expense.

#### **Printing/Registration/Meetings**

These costs are charges shared when they are not directly identifiable with any single program. They usually benefit the entire organizational function.

#### **Communications**

All communication costs are to be charged as shared costs because time consumption of direct costing would outweigh the benefits. This category includes telephones, fax machine, e-mail, postage, etc.

### **Consumable Supplies**

Consumables are purchased in quantities whenever possible so as to have extra supplies when needed. These supplies are centrally located and are replenished by the bookkeeper in order that an adequate supply is on hand at all times. This is another example, which shows that the amount of money involved does not justify the time it would require to keep a record of each paper clip, pencil or other article used.

### **Equipment Rental and Office Space**

These costs are charged as shared because of the interchangeability of tasks within a given space and the many administration areas of that space and usage.

### **Printing/Publication**

Both are charged as shared whenever it is impossible or impracticable to charge directly.

### **Bonding and Insurance**

These benefit all programs, are considered to be impracticable to track by program and will be charged as shared.

### **Miscellaneous and Organizational Dues**

Both generally represent items which are beneficial to all work programs, and are therefore charged as shared.

## **FORMAL BOOK OF ACCOUNTS**

### **Journals**

#### **Deposit Log**

Contains an entry for each receipt of money and serves as a posting source for the cash receipts in the computerized accounting system used by the district.

#### **Cash on Hand Journal**

This journal contains an entry for each check issued and each deposit made. End of month cash balance of this journal is to agree with month end balance of cash in the computerized accounting system used by the district.

#### **General Journal**

This journal is used to record and explain certain transactions of the district in detail.

#### **Payroll Summary**

This report is used to record each payroll check. It shows gross salary, proper distribution of amounts withheld from employee's wages and net wages paid on semi-monthly basis.

### **Ledgers**

#### **General Ledger**

This ledger shows recent activity for each account. It shows debit, credit and balance columns.

## **SUBSTANTIVE RECORDS**

### **1. Time Sheets**

A monthly time sheet is maintained by each employee for recording the program, code and total hours worked per program. A percentage of direct and shared time for each program is determined and applied to the employee's monthly gross salary to compute salary cost prorated to each program. Annual or sick leave taken is recorded in the same manner. The time sheet is signed by the employee for approval by the department head in which works or, in some instances, by the Assistant Director or Executive Director. All time sheets are kept on file by the accounting officer.

### **2. Travel Expense Vouchers**

Each employee is responsible for keeping his travel report up-to-date. It is totaled at the end of the month, dated, signed by the claimant and presented to the department head, Assistant Director or Executive Director for approval before reimbursement is issued.

### **3. Vacation and Sick Leave Request**

A request for leave form is filled out and presented to the department head for approval. It is then either approved or disapproved by the Assistant Director or Executive Director. The request form is then filed.

### **4. Salary/Wage Distribution Sheet**

Each employee's salary/wage costs are transferred to the Salary/Wage/Burden Distribution Worksheet after the time breakdown is calculated.

### **5. Salary/Burden Distribution Worksheet**

Data from each monthly time sheet is used to calculate direct/shared cost incurred for each program per employee and is transferred to the Salary/Wage Distribution Worksheet.

### **6. Travel Distribution Worksheet**

Travel costs are allocated to each program according to the determination of the employee traveling. All expense that is readily allocable to a specific program is designated as such.

## **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 are to establish billing or final indirect costs rates for the period of July 1, 2019 through June 30, 2020 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2CFR Part 200 formerly OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments." 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 or shared 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.

I declare that the foregoing is true and correct.

Governmental Unit: Cumberland Valley Area Development District

Signature: 

Name of Official: Whitney Chesnut

Title: Executive Director

Date of Execution May 31, 2019

**CUMBERLAND VALLEY AREA DEVELOPMENT DISTRICT**  
**Shared & Indirect Cost Rate Calculation FY 2020**

*(Based On The Most Recent Adopted Audit, i.e., Audit For Fiscal Year Ending June 30, 2018)*

**Shared & Indirect Costs Applied**

|  |                |
|--|----------------|
| Salaries                                 | 172,281        |
| Fringe                                   | 101,562        |
| Travel                                   | 5,631          |
| Accrued Vacation Expense                 |                |
| Printing/Publications                    | 1,289          |
| Professional Dues                        | 16,744         |
| Audit                                    | 19,000         |
| Janitorial Service & Supplies            | 16,920         |
| Utilities                                | 15,023         |
| Bldg. Maintenance/Repair                 | 7,099          |
| Equipment Maintenance/Repair             | 24,079         |
| Supplies                                 | 20,312         |
| Insurance/Bonding                        | 39,651         |
| Telephone/Internet                       | 19,750         |
| Postage/Office                           | 6,945          |
| Miscellaneous/Other                      | 13,086         |
| Contractual Services                     | 1,185          |
| Registration                             | 915            |
| Meeting                                  | 6,009          |
| <b>Total Shared &amp; Indirect Costs</b> | <b>487,481</b> |

**Direct Salaries & Benefits**

|   |                  |
|---|------------------|
| Salaries                                    | 1,044,776        |
| Benefits                                    | 524,074          |
| <b>Subtotal</b>                             | <b>1,568,850</b> |
| Less Title V enrollees Salaries & Benefits  | 122,970          |
| <b>Total Direct Salaries &amp; Benefits</b> | <b>1,445,880</b> |

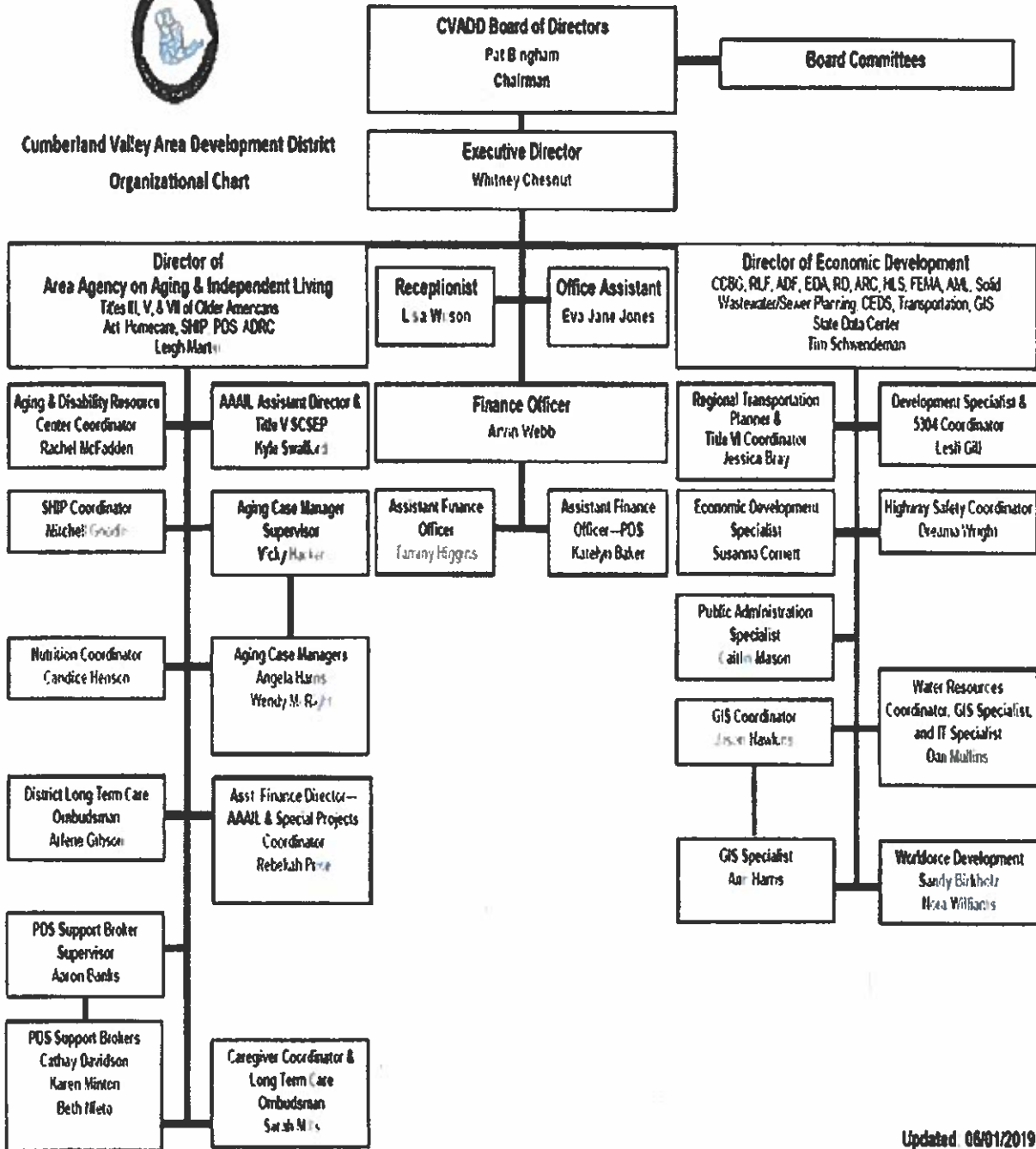
**Shared & Indirect Rate Calculation**

|   |                  |   |               |
|---|------------------|---|---------------|
| <u>Total Shared &amp; Indirect Costs</u>    | <u>487,481</u>   | = | <b>33.72%</b> |
| <u>Total Direct Salaries &amp; Benefits</u> | <u>1,445,880</u> |   |               |

\*Statement of Shared Expenses page 41, FY 2018 Audit



**Cumberland Valley Area Development District  
Organizational Chart**



Updated: 06/01/2019

**Statement of Assurance**

As Executive Director of the Cumberland Valley Area Development District, Inc., I hereby certify that the Cumberland Valley Area Development District has in place a board approved Operations Policy and Procedures Manual.



Whitney Chesnut  
Executive Director  
Cumberland Valley Area Development District  
London, KY

Date: May 31, 2019



**Cumberland Valley ADD****Account Listing**

May 31, 2019

**Account**

1030-00 · Petty Cash  
1042-00 · PNC CASH IN BANK  
1300-00 · Accounts Receivable  
1300-00 · Accounts Receivable:1300-25 · A/R RLF--ARC/EDA  
1300-00 · Accounts Receivable:1300-35 · A/R AGING PROGRAM  
12000 · Undeposited Funds  
1300-01 · ACCOUNTS RECEIVABLE GENERAL  
1316-00 · PASS THRU ACCOUNTS  
1316-00 · PASS THRU ACCOUNTS:1316 01 · PASS THRU GENERAL  
1316-00 · PASS THRU ACCOUNTS:1316-10 · STAFF TRAVEL ADVANCE  
1316-00 · PASS THRU ACCOUNTS:1316-35 · CVADD AGING PASS THRU  
1325-00 · A/R LOCAL ANNUAL DUES  
1325-00 · A/R LOCAL ANNUAL DUES:1325-10 · A/R LOCAL ANNUAL DUES B'VILLE  
1325-00 · A/R LOCAL ANNUAL DUES:1325-15 · A/R LOCAL ANNUAL DUES BELL CO  
1325-00 · A/R LOCAL ANNUAL DUES:1325-20 · A/R LOCAL ANNUAL DUES BENHAM  
1325-00 · A/R LOCAL ANNUAL DUES:1325-25 · A/R LOCAL ANNUAL DUES BRODHEAD  
1325-00 · A/R LOCAL ANNUAL DUES:1325-30 · A/R LOCAL ANNUAL DUES CLAY CO  
1325-00 · A/R LOCAL ANNUAL DUES:1325-36 · A/R LOCAL ANNUAL DUES CORBIN  
1325-00 · A/R LOCAL ANNUAL DUES:1325-38 · A/R LOCAL ANNUAL DUES CUMBERLAND  
1325-00 · A/R LOCAL ANNUAL DUES:1325-40 · A/R LOCAL ANNUAL DUES EVARTS  
1325-00 · A/R LOCAL ANNUAL DUES:1325-42 · A/R LOCAL ANNUAL DUES HARLAN  
1325-00 · A/R LOCAL ANNUAL DUES:1325-44 · A/R LOCAL ANNUAL DUES HARLAN CO  
1325-00 · A/R LOCAL ANNUAL DUES:1325-46 · A/R LOCAL ANNUAL DUES JACKSON CO  
1325-00 · A/R LOCAL ANNUAL DUES:1325-48 · A/R LOCAL ANNUAL DUES KNOX CO  
1325-00 · A/R LOCAL ANNUAL DUES:1325-50 · A/R LOCAL ANNUAL DUES LAUREL CO  
1325-00 · A/R LOCAL ANNUAL DUES:1325-52 · A/R LOCAL ANNUAL DUES LIVINGSTON  
1325-00 · A/R LOCAL ANNUAL DUES:1325-54 · A/R LOCAL ANNUAL DUES LONDON  
1325-00 · A/R LOCAL ANNUAL DUES:1325-56 · A/R LOCAL ANNUAL DUES LOYALL  
1325-00 · A/R LOCAL ANNUAL DUES:1325-58 · A/R LOCAL ANNUAL DUES LYNCH  
1325-00 · A/R LOCAL ANNUAL DUES:1325-60 · A/R LOCAL ANNUAL DUES MANCHESTER  
1325-00 · A/R LOCAL ANNUAL DUES:1325-62 · A/R LOCAL ANNUAL DUES MCKEE  
1325-00 · A/R LOCAL ANNUAL DUES:1325-64 · A/R LOCAL ANNUAL DUES MIDDLESBORO  
1325-00 · A/R LOCAL ANNUAL DUES:1325-66 · A/R LOCAL ANNUAL DUES MT VERNON  
1325-00 · A/R LOCAL ANNUAL DUES:1325-68 · A/R ANNUAL LOCAL DUES PINEVILLE  
1325-00 · A/R LOCAL ANNUAL DUES:1325-70 · A/R LOCAL ANNUAL DUES ROCKCASTLE  
1325-00 · A/R LOCAL ANNUAL DUES:1325-74 · A/R LOCAL ANNUAL DUES WHITLEY CO  
1325-00 · A/R LOCAL ANNUAL DUES:1325-76 · A/R LOCAL ANNUAL DUES W'BURG  
1400-00 · PREPAID EXPENSES  
2000-00 · Accounts Payable  
2024-00 · Due to Aging  
2025-00 · ACCOUNTS PAYABLE-GENERAL  
2100-00 · FEDERAL WH TAX PBL  
2100-10 · FICA TAX PAYABLE  
2100-50 · Payroll Liabilities  
2100-51 · FICA TAX PAYABLE/PD  
2126-00 · ACCRUED VACATION PAYABLE  
2130-00 · KY STATE WH TAX PBL

2135-00 · LAUREL CO OCCUP TAX PBL  
 2140-00 · STATE UEMPL TAX PBL  
 2144-00 · FUTA  
 2200-00 · INSURANCE PAYABLE  
 2200-00 · INSURANCE PAYABLE:2200-23 · CINCINNATI LIFE INS PBL  
 2200-00 · INSURANCE PAYABLE:2200-24 · KY EMPLOYEE DEF COMP PAYABLE  
 2200-00 · INSURANCE PAYABLE:2200-26 · COLONIAL INSURANCE PAYABLE  
 2200-00 · INSURANCE PAYABLE:2200-27 · COLONIAL INSURANCE PRE TAX  
 2200-00 · INSURANCE PAYABLE:2200-32 · DELTA DENTAL INS PRE-TAX PBL  
 2200-00 · INSURANCE PAYABLE:2200-64 · AFLAC LIFE INSURANCE PBL  
 2200-00 · INSURANCE PAYABLE:2200-65 · AFLAC PRE-TAX PBL  
 2200-00 · INSURANCE PAYABLE:2200-67 · HARTFORD LIFE INS PBL  
 2200-00 · INSURANCE PAYABLE:2200-68 · ANTHEM LIFE INS EMPLOYEE  
 2200-00 · INSURANCE PAYABLE:2200-69 · Conseco Health Ins.-PBL  
 2200-00 · INSURANCE PAYABLE:2200-70 · WASHINGTON NATL INS PBL  
 2200-00 · INSURANCE PAYABLE:2200-71 · KRS HEALTH INSURANCE  
 2200-00 · INSURANCE PAYABLE:2200-73 · HUMANA VISION PRE-TAX PBL  
 2200-00 · INSURANCE PAYABLE:2200-74 · MEDICAL INSURANCE EMPLR PBL  
 2200-00 · INSURANCE PAYABLE:2200-75 · MEDICAL INSURANCE EMPLOYEE  
 2231-00 · CO EMPL RETMNT SYSTM  
 2250-00 · WAGE GARNISHMENT  
 2290-00 · COMMONWEALTH CREDIT UNION PBL  
 2500-00 · UNEARNED REVENUE FOR TITLE V  
 2600-00 · UNEARNED REVENUE  
 2298-00 · LOAN PAYABLE- OFFICE BUILDING(M  
 3000-00 · OPENING BAL--EQUITY  
 30000 · Opening Balance Equity  
 3200-00 · LOCAL FUND BALANCE  
 32000 · Retained Earnings  
 3500-00 · TITLE V FUND BALANCE  
 4000-00 · REVENUE ACCOUNTS  
 4030-00 · CDO - REVENUE ACCOUNTS  
 4030-00 · CDO - REVENUE ACCOUNTS:4030-50 · REVENUE - CDO SUPPORT BROKER  
 4030-00 · CDO - REVENUE ACCOUNTS:4030-51 · REVENUE CDO FISCAL INTERMEDIARY  
 4030-00 · CDO - REVENUE ACCOUNTS:4030-52 · REVENUE- CDO GOODS & SERVICES  
 4030-00 · CDO - REVENUE ACCOUNTS:4030-53 · REVENUE-CDO BACKGROUND CHECKS  
 4030-00 · CDO - REVENUE ACCOUNTS:4030-55 · REVENUE - CDO CLIENT LIABILITY  
 4030-54 · REVENUE-AGING CONTRACT  
 4030-54 · REVENUE-AGING CONTRACT:4030-01 · TITLE III-MISC REVENUE(REFUNDS,  
 4030-54 · REVENUE-AGING CONTRACT:4030-20 · ARTHRITIS OUTCOMES  
 4030-54 · REVENUE-AGING CONTRACT:4030-22 · III B ASSEMENT-CASE MGMT  
 4030-54 · REVENUE-AGING CONTRACT:4030-24 · HBE  
 4030-54 · REVENUE-AGING CONTRACT:4030-25 · FAST  
 4030-54 · REVENUE-AGING CONTRACT:4030-27 · MIPPA ADRC  
 4030-54 · REVENUE-AGING CONTRACT:4030-28 · MIPPA-AAA  
 4030-54 · REVENUE-AGING CONTRACT:4030-29 · MIPPA-SHIP  
 4030-54 · REVENUE-AGING CONTRACT:4030-30 · CDSME PROGRAM  
 4030-54 · REVENUE-AGING CONTRACT:4030-31 · STATE OMBUDSMAN  
 4030-54 · REVENUE-AGING CONTRACT:4030-32 · TITLE-VII/OMBUD  
 4030-54 · REVENUE-AGING CONTRACT:4030-33 · TITLE-III-E--CAREGIVER ADMIN  
 4030-54 · REVENUE-AGING CONTRACT:4030-33 · TITLE-III-E--CAREGIVER ADMIN:4031-33 · CAREGIVER I & A  
 4030-54 · REVENUE-AGING CONTRACT:4030-33 · TITLE-III-E--CAREGIVER ADMIN:4032-33 · CG GRANDPARENTS I & A  
 4030-54 · REVENUE-AGING CONTRACT:4030-34 · TITLE-III-B ADMIN  
 4030-54 · REVENUE-AGING CONTRACT:4030-35 · TITLE III-CONGREGATE ADMIN  
 4030-54 · REVENUE-AGING CONTRACT:4030-36 · HOME DELIVERED ADMIN  
 4030-54 · REVENUE-AGING CONTRACT:4030-37 · TITLE III-B--OMBUDSMAN

4030-54 · REVENUE-AGING CONTRACT:4030-38 · ADULT DAY-ADMIN  
 4030-54 · REVENUE-AGING CONTRACT:4030-39 · ADULT DAY-CASE MGMT  
 4030-54 · REVENUE-AGING CONTRACT:4030-40 · ELDER ABUSE-OMBUDSMAN  
 4030-54 · REVENUE-AGING CONTRACT:4030-41 · HOMECARE ADMIN  
 4030-54 · REVENUE-AGING CONTRACT:4030-41 · HOMECARE ADMIN:4031-41 · Non Medicald ADRC  
 4030-54 · REVENUE-AGING CONTRACT:4030-42 · TBI PROGRAM  
 4030-54 · REVENUE-AGING CONTRACT:4030-43 · HOMECARE ASSEMENT-CASE MGMT  
 4030-54 · REVENUE-AGING CONTRACT:4030-44 · SHIP--ADMIN  
 4030-54 · REVENUE-AGING CONTRACT:4030-45 · PERSONAL CARE ATTENDANT  
 4030-54 · REVENUE-AGING CONTRACT:4030-47 · REVENUE-TITLE III D DISEASE PRE  
 4030-54 · REVENUE-AGING CONTRACT:4030-48 · GRANDPARENT PROGRAM ADMIN  
 4030-54 · REVENUE-AGING CONTRACT:4030-48 · GRANDPARENT PROGRAM ADMIN:4031-48 · GRANDPARENTS I & A  
 4030-54 · REVENUE-AGING CONTRACT:4030-49 · MEDICAID ADRC  
 4100-00 · JFA--FEDERAL REVENUE  
 4100-00 · JFA--FEDERAL REVENUE:4100-20 · JFA--120-EDA--FED  
 4100-00 · JFA--FEDERAL REVENUE:4100-25 · JFA-125-CDBG ·FED  
 4100-00 · JFA--FEDERAL REVENUE:4100-30 · JFA-130-ARC ·FED  
 4100-00 · JFA--FEDERAL REVENUE:4100-40 · JFA--140-ARC/Pgm ·FED  
 4100-00 · JFA FEDERAL REVENUE:4100-50 · JFA-150-Program Income FED  
 4101-00 · JFA STATE REVENUE  
 4101-00 · JFA STATE REVENUE:4101-20 · EDA-120-State Match  
 4101-00 · JFA STATE REVENUE:4101-21 · EDA LOCAL MATCH  
 4101-00 · JFA STATE REVENUE:4101-25 · CDBG 125-State Match  
 4101-00 · JFA STATE REVENUE:4101-30 · ARC 130-State Match  
 4101-00 · JFA STATE REVENUE:4101-40 · ARC 140-State Match  
 4101-00 · JFA STATE REVENUE:4101-50 · Program-State 150 Match  
 4185-00 · ADMINISTRATION FUNDS  
 4185-00 · ADMINISTRATION FUNDS:4185-93 · REVENUE RLF EDA/ARC ADMIN  
 4200-00 · REVENUE--LOCAL  
 4200-00 · REVENUE LOCAL:4200-02 · REVENUE-LOCAL ANNUAL DUES  
 4200-00 · REVENUE--LOCAL:4200-03 · REVENUE-LOCAL-RENTAL INCOME  
 4200-00 · REVENUE--LOCAL:4200-04 · REVENUE-OTHER LOCAL/MISC  
 4200-00 · REVENUE--LOCAL:4200-05 · REVENUE-PNC BANK INTEREST  
 4500-00 · REVENUE-CONTRACTS-ACTIVE  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-05 · REVENUE-TITLE V-FEDERAL FUNDS  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-05 · REVENUE-TITLE V-FEDERAL FUNDS:4505-05 · REVENUE-TITLE V  
 ADMINISTRATION  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-05 · REVENUE-TITLE V-FEDERAL FUNDS:4506-08 · TITLE V IN KIND  
 REVENUE  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-10 · CVADD ASSIST W/ KRS 65A  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-45 · REVENUE-WIA CONTRACT  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-62 · REVENUE-HOMELAND SECURITY  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-62 · REVENUE-HOMELAND SECURITY:4500-02 · REVENUE-NIMCAST  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-67 · REVENUE-BROWNFIELDS GRANT  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-78 · REVENUE-LOCAL ROADS  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-82 · REVENUE-HIGHWAY SAFETY  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-84 · REVENUE-KIA  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-85 · REVENUE-CONTRACT--OTHER  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-85 · REVENUE-CONTRACT--OTHER:4500-86 · REVENUE-GIS LOCAL  
 CONTRACTS  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-90 · REVENUE-SECTION 5304 CONTRACT  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-90 · REVENUE-SECTION 5304 CONTRACT:4500-91 · Match--Section 5304  
 Contract  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-95 · REVENUE-REGIONAL TRANSPORTATION  
 4500-00 · REVENUE-CONTRACTS-ACTIVE:4500-95 · REVENUE-REGIONAL TRANSPORTATION:4500-92 · Match--Regional  
 Transportation

50000 · Cost of Goods Sold  
 5200-00 · LOCAL EXPENSE  
 5200-00 · LOCAL EXPENSE:5200-21 · EDA LOCAL MATCH EXPENSE  
 5200-00 · LOCAL EXPENSE:5200-31 · Local -Travel Expenses--BD/Othe  
 5200-00 · LOCAL EXPENSE:5200-41 · Local -Auto Purchase  
 5200-00 · LOCAL EXPENSE:5200-42 · Local -Printing -Publications  
 5200-00 · LOCAL EXPENSE:5200-43 · Local--Auto Fuel & Repairs  
 5200-00 · LOCAL EXPENSE:5200-44 · Local--Building Repairs/Mainten  
 5200-00 · LOCAL EXPENSE:5200-55 · LOAN PRINCIPLE OFFICE BUILDING  
 5200-00 · LOCAL EXPENSE:5200-56 · Local--Loan Interest Office Bui  
 5200-00 · LOCAL EXPENSE:5200-57 · Local -Bank Fees  
 5200-00 · LOCAL EXPENSE:5200-60 · Local-Rent Expense  
 5200-00 · LOCAL EXPENSE:5200-70 · Local--Equip.Rent & Repairs/Mai  
 5200-00 · LOCAL EXPENSE:5200-71 · Local--Equipment Purchases (ove  
 5200-00 · LOCAL EXPENSE:5200-72 · Local--Depreciation Expense  
 5200-00 · LOCAL EXPENSE:5200-73 · Local- Office Supplies  
 5200-00 · LOCAL EXPENSE:5200-74 · Local -Insurance & Bonding  
 5200-00 · LOCAL EXPENSE:5200-77 · Local Miscellaneous Expense  
 5200-00 · LOCAL EXPENSE:5200-79 · Local -Advertising Expense  
 5200-00 · LOCAL EXPENSE:5200-82 · Local Registration  
 5200-00 · LOCAL EXPENSE:5200-86 · Local--Meeting Expense  
 5200-00 · LOCAL EXPENSE:5200-90 · Local- Match -Sect 5304  
 5200-00 · LOCAL EXPENSE:5200-93 · Local- Match-RLF  
 5200-00 · LOCAL EXPENSE:5200-94 · Local- RLF Direct Expense  
 5200-00 · LOCAL EXPENSE:5200-95 · Local- Match -Reg. Transportati  
 5242-00 · PRINTING-PUBLICATIONS-DIRECT  
 5242-00 · PRINTING-PUBLICATIONS-DIRECT:5242-45 · Printing-Publications-WIA  
 5242-00 · PRINTING-PUBLICATIONS-DIRECT:5242-85 · Printing-Publications-Contract/  
 5242-00 · PRINTING-PUBLICATIONS-DIRECT:5242-90 · Printing-Publication-Sect 5304  
 5242-00 · PRINTING-PUBLICATIONS DIRECT:5242-95 · Printing-Publication-Reg.Tnspt.  
 5244-00 · PROFESSIONAL DUES EXPENSE  
 5244-00 · PROFESSIONAL DUES EXPENSE:5244-01 · Professional Dues - JFA Pool  
 5244-00 · PROFESSIONAL DUES EXPENSE:5244-45 · Professional Dues-WIA  
 5244-00 · PROFESSIONAL DUES EXPENSE:5244-85 · Professional Dues-Other Contrac  
 5273-00 · OFFICE SUPPLIES-DIRECT  
 5273-00 · OFFICE SUPPLIES-DIRECT:5273-45 · Office Supplies-WIA  
 5273-00 · OFFICE SUPPLIES-DIRECT:5273-54 · Office Supplies-GIS  
 5273-00 · OFFICE SUPPLIES-DIRECT:5273-62 · Office Supplies--Homeland Secur  
 5273-00 · OFFICE SUPPLIES-DIRECT:5273-85 · Office Supplies--Contracts  
 5273-00 · OFFICE SUPPLIES-DIRECT:5273-87 · Office Supplies ARC 130  
 5273-00 · OFFICE SUPPLIES-DIRECT:5273-90 · Office Supplies--Section 5304  
 5273-00 · OFFICE SUPPLIES-DIRECT:5273-95 · Office Supplies--Reg Transporta  
 5275-00 · TELEPHONE EXPENSES-DIRECT  
 5275-00 · TELEPHONE EXPENSES-DIRECT:5275-85 · Telephone Expense--Contracts  
 5276-00 · POSTAGE EXPENSE-DIRECT  
 5276-00 · POSTAGE EXPENSE-DIRECT:5276-85 · Postage Expense-Contract  
 5276-00 · POSTAGE EXPENSE-DIRECT:5276-90 · Postage Expense-Section 5304  
 5276-00 · POSTAGE EXPENSE-DIRECT:5276-95 · Postage Expense-Regional Transp  
 5277-00 · MISCELLANEOUS EXPENSE-DIRECT  
 5277-00 · MISCELLANEOUS EXPENSE-DIRECT:5277-01 · Miscellaneous Expense-JFA Pool  
 5277-00 · MISCELLANEOUS EXPENSE-DIRECT:5277-45 · Miscellaneous Expense-WIA  
 5277-00 · MISCELLANEOUS EXPENSE-DIRECT:5277-62 · Miscellaneous Expense--Homeland  
 5277-00 · MISCELLANEOUS EXPENSE-DIRECT:5277-85 · Miscellaneous Expense-Contract  
 5277-00 · MISCELLANEOUS EXPENSE-DIRECT:5277-90 · Misc Expense-Section 5304  
 5277-00 · MISCELLANEOUS EXPENSE-DIRECT:5277-95 · Misc Exp-Regional Transportatio  
 5279-00 · ADVERTISING EXPENSES-DIRECT

5279-00 · ADVERTISING EXPENSES-DIRECT:5279-45 · Advertising--WIA  
 5279-00 · ADVERTISING EXPENSES-DIRECT:5279-85 · Advertising--Other Contracts  
 5279-00 · ADVERTISING EXPENSES-DIRECT:5279-90 · Advertising--Section 5304 Contr  
 5279-00 · ADVERTISING EXPENSES-DIRECT:5279-95 · Advertising--Regional Tnspt. Co  
 5282-00 · REGISTRATION-DIRECT  
 5282-00 · REGISTRATION-DIRECT:5282-01 · Registration--JFA Pool  
 5282-00 · REGISTRATION-DIRECT:5282-20 · Registration--EDA-120-JFA  
 5282-00 · REGISTRATION-DIRECT:5282-25 · Registration--CDBG-125-JFA  
 5282-00 · REGISTRATION-DIRECT:5282-30 · Registration--ARC-130-JFA  
 5282-00 · REGISTRATION-DIRECT:5282-40 · Registration--ARC-140-JFA  
 5282-00 · REGISTRATION-DIRECT:5282-45 · Registration--WIA Contract  
 5282-00 · REGISTRATION-DIRECT:5282-50 · Registration--PGM MGMT-150-JFA  
 5282-00 · REGISTRATION-DIRECT:5282-62 · Registration--Homeland Security  
 5282-00 · REGISTRATION-DIRECT:5282-85 · Registration--Contracts Other  
 5282-00 · REGISTRATION-DIRECT:5282-90 · Registration--Section 5304 Cont  
 5282-00 · REGISTRATION-DIRECT:5282-92 · Registration--Safety Coordinato  
 5282-00 · REGISTRATION-DIRECT:5282-95 · Registration--Regional Tnspt. C  
 5286-00 · MEETING EXPENSES-DIRECT  
 5286-00 · MEETING EXPENSES-DIRECT:5286-45 · Meeting Expense--WIA  
 5286-00 · MEETING EXPENSES-DIRECT:5286-62 · Meeting Expense--Homeland Secur  
 5286-00 · MEETING EXPENSES-DIRECT:5286-85 · Meeting Expense--Other Contract  
 5286-00 · MEETING EXPENSES-DIRECT:5286-90 · Meeting Expense--Sect 5304 Contr  
 5286-00 · MEETING EXPENSES-DIRECT:5286-95 · Meeting Expense--Reg. Tnspt. Co  
 5500-00 · TITLE V- PROGRAM EXPENSE  
 5500-00 · TITLE V- PROGRAM EXPENSE:5500-01 · Wages--TV  
 5500-00 · TITLE V- PROGRAM EXPENSE:5500-02 · Contract Service-TV  
 5500-00 · TITLE V- PROGRAM EXPENSE:5500-03 · Travel Expense--TV  
 5500-00 · TITLE V- PROGRAM EXPENSE:5500-05 · Fringe--FICA Tax Bdn--TV  
 5500-00 · TITLE V- PROGRAM EXPENSE:5500-06 · Administration Expense-TV  
 5500-00 · TITLE V- PROGRAM EXPENSE:5500-71 · Equipment Expense-TV  
 5500-00 · TITLE V- PROGRAM EXPENSE:5500-73 · Supplies Expense--TV  
 5500-00 · TITLE V- PROGRAM EXPENSE:5500-74 · Workers Comp Insurance-TV  
 5500-00 · TITLE V- PROGRAM EXPENSE:5500-77 · Misc. Expense--TV  
 5500-00 · TITLE V- PROGRAM EXPENSE:5500-88 · Training Expense-TV  
 5500-00 · TITLE V- PROGRAM EXPENSE:5506-08 · TITLE V IN-KIND EXPENSE  
 5530-00 · AAA DEPT-DIRECT COST  
 5530-00 · AAA DEPT-DIRECT COST:5530-23 · AGING--Contract Service-ADRC  
 5530-00 · AAA DEPT-DIRECT COST:5530-24 · AGING--Contract Service-HBE  
 5530-00 · AAA DEPT-DIRECT COST:5530-42 · AGING--Printing-Publications  
 5530-00 · AAA DEPT-DIRECT COST:5530-43 · AGING--Contract Service-Case Mgr  
 5530-00 · AAA DEPT-DIRECT COST:5530-70 · AGING--Equipment Rental/Repair  
 5530-00 · AAA DEPT-DIRECT COST:5530-71 · AGING--Equipment Expense  
 5530-00 · AAA DEPT-DIRECT COST:5530-73 · AGING--Office Supplies  
 5530-00 · AAA DEPT-DIRECT COST:5530-75 · AGING--Telephone Expense-Cells  
 5530-00 · AAA DEPT-DIRECT COST:5530-76 · AGING--Postage Expense  
 5530-00 · AAA DEPT-DIRECT COST:5530-77 · AGING--Misc Expense  
 5530-00 · AAA DEPT-DIRECT COST:5530-79 · AGING--Advertising Expense  
 5530-00 · AAA DEPT-DIRECT COST:5530-82 · AGING--Registration  
 5530-00 · AAA DEPT-DIRECT COST:5530-86 · AGING--Meeting Expense  
 5530-00 · AAA DEPT-DIRECT COST:5530-88 · AGING--Training Expense  
 5530-00 · AAA DEPT-DIRECT COST:5530-90 · AGING--Legal & Professional Fee  
 5800-00 · CONTRACTS--OTHER DIRECT COST  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-45 · WIA--Contract Expenses  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-54 · Equipment Rental/Repairs-GIS  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-62 · Homeland Security Contract  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-67 · Brownfields Grant Expense-Brown

5800-00 · CONTRACTS--OTHER DIRECT COST:5800-70 · Equipment Rental-Other Contr  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-71 · Equipment-Other Contract  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-73 · Other Direct Costs-ARC 130  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-75 · Telephone-Other Contract  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-77 · Miscellaneous Exp-Other Contr  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-78 · GIS Mapping Expense  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-82 · Highway Safety Contract  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-90 · Section 5304 Contract Expense  
 5800-00 · CONTRACTS--OTHER DIRECT COST:5800-95 · Regional Tnspt Contract Exp  
 6100-00 · SALARIES & WAGES EXPENSE  
 6100-00 · SALARIES & WAGES EXPENSE:6100-01 · Salaries-POOL  
 6100-00 · SALARIES & WAGES EXPENSE:6100-09 · Salaries-Shared  
 6100-00 · SALARIES & WAGES EXPENSE:6100-20 · Salaries-EDA-JFA  
 6100-00 · SALARIES & WAGES EXPENSE:6100-25 · Salaries-CDBG-JFA  
 6100-00 · SALARIES & WAGES EXPENSE:6100-30 · Salaries-ARC-JFA  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1000 · Salaries-Title III-B Admin  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1050 · Salaries-Title III-B Case Mgmt  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1100 · Salaries-IIIB Ombudsman  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1200 · Salaries-Congregate Admin  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1300 · Salaries-Home Delivered Admin  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1400 · Salaries-Title III-D  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1433 · Salaries-Caregiver Admin  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1500 · Salaries-Caregiver I & A  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1505 · Salaries-CG/Grandparents I & A  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1600 · Salaries-Elder Abuse  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1700 · Salaries-VII Ombudsman  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1800 · Salaries-Homecare Admin  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:1900 · Salaries-Homecare Case Mgmt  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2000 · Salaries-ADC Admin  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2100 · Salaries-Adult Day Case Mgmt  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2200 · Salaries-PCAP Admin  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2300 · Salaries-Title V Admin  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2400 · Salaries-KY Grandparents Admin  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2405 · Salaries-KY Grandparents I & A  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2500 · Salaries-SHIP  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2600 · Salaries-MIPPA SHIP  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2650 · MIPPA AAA  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2700 · Salaries-State Ombudsman  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2800 · Salaries-MIPPA ADRC  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:2900 · Salaries-Medicaid ADRC  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:3000 · Salaries-CDSME  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:3100 · Salaries-Arthritis  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:3150 · Salaries-FAST  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:3200 · Salaries-HBE  
 6100-00 · SALARIES & WAGES EXPENSE:6100-35 · Salaries-Aging Contract:3300 · Salaries-Non-Medicaid ADRC  
 6100-00 · SALARIES & WAGES EXPENSE:6100-40 · Salaries-ARC--JFA  
 6100-00 · SALARIES & WAGES EXPENSE:6100-45 · Salaries-Contract--WIA  
 6100-00 · SALARIES & WAGES EXPENSE:6100-50 · Salaries-PGM Mgmt-JFA  
 6100-00 · SALARIES & WAGES EXPENSE:6100-62 · Salaries-Homeland Security Cont  
 6100-00 · SALARIES & WAGES EXPENSE:6100-75 · Salaries-CDO  
 6100-00 · SALARIES & WAGES EXPENSE:6100-85 · Salaries-Other Contract  
 6100-00 · SALARIES & WAGES EXPENSE:6100-90 · Salaries-Section 5304 Contr.  
 6100-00 · SALARIES & WAGES EXPENSE:6100-92 · Salaries-KYTC Safety Coordinato  
 6100-00 · SALARIES & WAGES EXPENSE:6100-95 · Salaries-Regional Transpt.Contr  
 6200-00 · TRAVEL EXPENDITURES

6200-00 · TRAVEL EXPENDITURES:6200-01 · Travel-POOL  
 6200-00 · TRAVEL EXPENDITURES:6200-02 · Travel-HL Security/Nimcast  
 6200-00 · TRAVEL EXPENDITURES:6200-20 · Travel-120 EDA-JFA  
 6200-00 · TRAVEL EXPENDITURES:6200-25 · Travel-125 CDGB-JFA  
 6200-00 · TRAVEL EXPENDITURES:6200-30 · Travel-130 ARC-JFA  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:100 · Travel-III\_B Administration  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:105 · Travel-Title III-B Case Mgmt  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:110 · Travel-Title III-B Ombudsman  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:120 · Travel-Congregate Admin  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:130 · Travel-Home Delivered Admin  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:140 · Travel-Title III-D  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:143 · Travel-Caregiver Admin  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:150 · Travel-Caregiver I & A  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:155 · Travel-CG/Grandparents I & A  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:160 · Travel-Elder Abuse  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:170 · Travel-Title VII Ombudsman  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:180 · Travel-Homecare Administration  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:190 · Travel-Homecare Case Mgr.  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:200 · Travel-ADC Administration  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:210 · Travel-ADC Case Mgr.  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:220 · Travel-PCAP Administration  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:230 · Travel-Title V Administration  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:240 · Travel-Grandparents Admin  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:245 · Travel-Grandparents I & A  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:250 · Travel-SHIP  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:260 · Travel-MIPPA SHIP  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:265 · Travel-MIPPA AAA  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:270 · Travel-State Ombudsman  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:280 · Travel-MIPPA ADRC  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:290 · Travel-Medicaid ADRC  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:300 · Travel-Chronic Disease  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:310 · Travel-Arthritis  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:315 · Travel-FAST  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:320 · Travel-HBE  
 6200-00 · TRAVEL EXPENDITURES:6200-35 · Travel-Aging Contract:330 · Travel-NON-MEDICAID ADRC  
 6200-00 · TRAVEL EXPENDITURES:6200-40 · Travel-140 ARC-JFA  
 6200-00 · TRAVEL EXPENDITURES:6200-45 · Travel-WIA Contract  
 6200-00 · TRAVEL EXPENDITURES:6200-50 · Travel-150 PGM MGM-JFA  
 6200-00 · TRAVEL EXPENDITURES:6200-62 · Travel-Fema/Homeland Security  
 6200-00 · TRAVEL EXPENDITURES:6200-67 · Travel-Brownfields Grant  
 6200-00 · TRAVEL EXPENDITURES:6200-75 · Travel-CDO  
 6200-00 · TRAVEL EXPENDITURES:6200-85 · Travel-Other Contract  
 6200-00 · TRAVEL EXPENDITURES:6200-90 · Travel-Section 5304  
 6200-00 · TRAVEL EXPENDITURES:6200-92 · Travel-KYTC Safety Coordinator  
 6200-00 · TRAVEL EXPENDITURES:6200-95 · Travel-Regional Tnspt.  
 6400-00 · FRINGE/BURDEN--FICA  
 6400-00 · FRINGE/BURDEN--FICA:6400-01 · FICA Burden-POOL  
 6400-00 · FRINGE/BURDEN--FICA:6400-03 · FICA Burden-Aging Contract  
 6400-00 · FRINGE/BURDEN--FICA:6400-09 · FICA Burden-Shared  
 6400-00 · FRINGE/BURDEN--FICA:6400-45 · FICA Burden-WIA Contract  
 6400-00 · FRINGE/BURDEN--FICA:6400-62 · FICA Burden-Homeland Security C  
 6400-00 · FRINGE/BURDEN--FICA:6400-75 · FICA Burden-CDO  
 6400-00 · FRINGE/BURDEN--FICA:6400-85 · FICA Burden--Other Contract  
 6400-00 · FRINGE/BURDEN--FICA:6400-90 · FICA Burden-Section 5304  
 6400-00 · FRINGE/BURDEN--FICA:6400-95 · FICA Burden-Reg Tnspt Contract

650-000 · COMPANY LIFE INS BURDEN EXPENSE  
 6500-00 · FRINGE/BURDEN--PENSION  
 6500-00 · FRINGE/BURDEN--PENSION:6500-01 · Pension Burden-POOL  
 6500-00 · FRINGE/BURDEN--PENSION:6500-03 · Pension Burden-Aging Contract  
 6500-00 · FRINGE/BURDEN--PENSION:6500-09 · Pension Burden-Shared  
 6500-00 · FRINGE/BURDEN--PENSION:6500-45 · Pension Burden-WIA  
 6500-00 · FRINGE/BURDEN--PENSION:6500-75 · Pension Burden-CDO  
 6500-00 · FRINGE/BURDEN--PENSION:6500-85 · Pension Burden-Other Contract  
 6500-00 · FRINGE/BURDEN--PENSION:6500-90 · Pension Burden-Section 5304  
 6500-00 · FRINGE/BURDEN--PENSION:6500-95 · Pension Burden-Regional Tnspt.  
 6600-00 · FRINGE/BURDEN--LIFE INS  
 6600-00 · FRINGE/BURDEN--LIFE INS:6600-01 · Life Insurance Burden-POOL  
 6600-00 · FRINGE/BURDEN--LIFE INS:6600-03 · Life Insurance Burden-Aging Con  
 6600-00 · FRINGE/BURDEN--LIFE INS:6600-09 · Life Insurance Burden-Shared  
 6600-00 · FRINGE/BURDEN--LIFE INS:6600-45 · Life Insurance Burden-WIA  
 6600-00 · FRINGE/BURDEN--LIFE INS:6600-75 · Life Insurance Burden-CDO  
 6600-00 · FRINGE/BURDEN--LIFE INS:6600-85 · Life Insurance Burden-Contract  
 6600-00 · FRINGE/BURDEN--LIFE INS:6600-90 · Life Insurance Burden-Sect 5304  
 6600-00 · FRINGE/BURDEN--LIFE INS:6600-95 · Life Insurance Burden-Reg.Tnspt  
 66000 · Payroll Expenses  
 66900 · \*Reconciliation Discrepancies  
 6700-00 · FRINGE/BURDEN--MEDICAL & DENTAL  
 6700-00 · FRINGE/BURDEN--MEDICAL & DENTAL:6700-01 · Medical & Dental Bdn-POOL  
 6700-00 · FRINGE/BURDEN--MEDICAL & DENTAL:6700-03 · Medical & Dental-Aging Contract  
 6700-00 · FRINGE/BURDEN--MEDICAL & DENTAL:6700-09 · Medical & Dental Bdn-Shared  
 6700-00 · FRINGE/BURDEN--MEDICAL & DENTAL:6700-40 · Medical & Dental Bdn-WIA  
 6700-00 · FRINGE/BURDEN--MEDICAL & DENTAL:6700-53 · Medical & Dental Bdn-HUD  
 6700-00 · FRINGE/BURDEN--MEDICAL & DENTAL:6700-75 · Medical & Dental Bdn-CDO  
 6700-00 · FRINGE/BURDEN--MEDICAL & DENTAL:6700-85 · Medical & Dental Bdn-Contract  
 6700-00 · FRINGE/BURDEN--MEDICAL & DENTAL:6700-90 · Medical & Dental Bdn-Sect 5304  
 6700-00 · FRINGE/BURDEN--MEDICAL & DENTAL:6700-95 · Med Reg. Tnspt  
 6800-00 · FRINGE/BURDEN--STATE UNEMP.SUI  
 6800-00 · FRINGE/BURDEN--STATE UNEMP.SUI:6800-01 · St Unemployment Bdn-POOL  
 6800-00 · FRINGE/BURDEN--STATE UNEMP.SUI:6800-03 · St Unemployment Bdn-Aging Contr  
 6800-00 · FRINGE/BURDEN--STATE UNEMP.SUI:6800-09 · St Unemployment Bdn-Shared  
 6800-00 · FRINGE/BURDEN--STATE UNEMP.SUI:6800-45 · St Unemployment Bdn-WIA  
 6800-00 · FRINGE/BURDEN--STATE UNEMP.SUI:6800-75 · St Unemployment Bdn-CDO  
 6800-00 · FRINGE/BURDEN--STATE UNEMP.SUI:6800-85 · St Unemployment Bdn-Contract  
 6800-00 · FRINGE/BURDEN--STATE UNEMP.SUI:6800-90 · St Unemployment-Sect 5304  
 6800-00 · FRINGE/BURDEN--STATE UNEMP.SUI:6800-95 · St Unemployment Bdn-Reg. Tnspt  
 6801-00 · RETIREMENT WAGE INCREASE  
 6901-00 · FEDERAL UNEMPLOYMENT TAX BURDEN  
 7500-00 · CDO PROGRAM DIRECT COST  
 7500-00 · CDO PROGRAM DIRECT COST:7500-01 · CDO Miscellaneous Exp  
 7500-00 · CDO PROGRAM DIRECT COST:7500-02 · Supplies CDO  
 7500-00 · CDO PROGRAM DIRECT COST:7500-03 · Training CDO  
 7500-00 · CDO PROGRAM DIRECT COST:7500-50 · Reimbursement Patient Liability  
 7500-00 · CDO PROGRAM DIRECT COST:7500-52 · CDO Goods/Services Expense  
 7500-00 · CDO PROGRAM DIRECT COST:7500-53 · CDO Background Checks  
 7500-00 · CDO PROGRAM DIRECT COST:7500-71 · Equip-CDO  
 7500-00 · CDO PROGRAM DIRECT COST:7500-81 · Contractual Services-CDO  
 9100-00 · SHARED EXPENSE  
 9100-00 · SHARED EXPENSE:9100-01 · Salaries Expense--Shared  
 9100-00 · SHARED EXPENSE:9100-05 · Fringe Expense-Shared  
 9100-00 · SHARED EXPENSE:9100-07 · CVADD Board Travel-Shared  
 9100-00 · SHARED EXPENSE:9100-09 · Travel Expense Shared

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9100-00 · SHARED EXPENSE:9100-42 · Printing & Public--Shared  
9100-00 · SHARED EXPENSE:9100-43 · Professional Dues --Shared  
9100-00 · SHARED EXPENSE:9100-52 · Audit Expense-Shared  
9100-00 · SHARED EXPENSE:9100-60 · Rent Expense--Shared  
9100-00 · SHARED EXPENSE:9100-60 · Rent Expense--Shared:9100-61 · Janitorial Service-Shared  
9100-00 · SHARED EXPENSE:9100-60 · Rent Expense--Shared:9100-62 · Janitorial Supplies-Shared  
9100-00 · SHARED EXPENSE:9100-60 · Rent Expense--Shared:9100-63 · Utilities-Shared  
9100-00 · SHARED EXPENSE:9100-60 · Rent Expense--Shared:9100-64 · Bldg. Maint/Repair-Shared  
9100-00 · SHARED EXPENSE:9100-70 · Equip Rent & Repairs-Shared  
9100-00 · SHARED EXPENSE:9100-71 · Equipment-Shared  
9100-00 · SHARED EXPENSE:9100-72 · Depreciation Expense Shar  
9100-00 · SHARED EXPENSE:9100-73 · Supplies Expense--Shared  
9100-00 · SHARED EXPENSE:9100-74 · Insurance & Bonding- Shared  
9100-00 · SHARED EXPENSE:9100-74 · Insurance & Bonding- Shared:9100-04 · KACo--Bonding Ins  
9100-00 · SHARED EXPENSE:9100-74 · Insurance & Bonding- Shared:9100-06 · KACo--Liability Ins  
9100-00 · SHARED EXPENSE:9100-74 · Insurance & Bonding- Shared:9100-08 · KACo--WOrkers Comp Ins  
9100-00 · SHARED EXPENSE:9100-75 · Telephone Expense- Shared  
9100-00 · SHARED EXPENSE:9100-75 · Telephone Expense- Shared:9100-10 · Internet Service- Shared  
9100-00 · SHARED EXPENSE:9100-76 · Postage and Delivery  
9100-00 · SHARED EXPENSE:9100-77 · Misc. Expense-Shared  
9100-00 · SHARED EXPENSE:9100-78 · Online Services-Shared  
9100-00 · SHARED EXPENSE:9100-79 · Advertising Expense-Shared  
9100-00 · SHARED EXPENSE:9100-81 · Contractual Services-Shared  
9100-00 · SHARED EXPENSE:9100-82 · Registration Expense-Shared  
9100-00 · SHARED EXPENSE:9100-85 · Meeting Expense-Shared  
9100-00 · SHARED EXPENSE:9100-88 · Vacation Expense-- Shared  
9588-00 · VACATION · PR EXPENSE  
9588-00 · VACATION · PR EXPENSE:9588-01 · Vacation--Pr Expense--JFA  
9588-00 · VACATION · PR EXPENSE:9588-09 · Vacation--Pr Expense -Shared  
9588-00 · VACATION · PR EXPENSE:9588-35 · Vacation--Pr Expense Aging Cont  
9588-00 · VACATION--PR EXPENSE:9588-85 · Vacation--Pr Expense -Other Con

FY 2020 CAP DOCUMENTATION FORM

Name of ADD: Cumberland Valley Area Development District

Individual Completing Form: Whitney Chesnut

The plan submitted is:

Cost Allocation Plan       Indirect Cost Rate Proposal       Blended Plan

NOTE: Some plans may be blended and have elements of being a Cost Allocation Plan (CAP) and an Indirect Cost Rate Proposal (ICRP). These plans should meet all of the elements of a CAP and any additional ICRP elements applicable to the entity.

Please verify these required items are included in your CAP or ICRP:

- Introductory Statement explaining the plan and any specific information
- Statement assuring the district has a board-approved operation policies
- Roster of all work elements
- Chart of Accounts
- Formal books of entry
- Organization Chart sufficiently detailed to show operations
- Copy of audited financial statements or Executive Budget
- Certification of compliance with federal requirements, including reference to compliance with 2CFR Part 200
- A brief description of each allocated central service/shared costs
- Identification of unit rendering allocated/shared service and operations receiving the Service
- Items of Expense included in cost of allocated/shared services (allowable per 2CFR Part 200)
- Description of method used to distribute costs to all benefiting cost objectives

No changes in methodology of allocation or classification of costs from our FY 2019 CAP  
 Changes from FY 2019 CAP are as specified (additional pages may be used if necessary)

  
Signature

Whitney Chesnut  
Printed Name

MAY 31, 2019  
Date

EXECUTIVE DIRECTOR  
Title