

CUMBERLAND VALLEY
AREA DEVELOPMENT DISTRICT
LONDON, KY
SHARED COST ALLOCATION PLAN
FISCAL YEAR 2021

CUMBERLAND VALLEY AREA DEVELOPMENT DISTRICT

Cost Allocation Plan For Year Ending June 30, 2021

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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Most Recent Adopted Audit, *i.e.*, Audit for Fiscal Year Ending June 30, 2019 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 2021 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, 2020 through June 30, 2021 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 June 4, 2020

CUMBERLAND VALLEY AREA DEVELOPMENT DISTRICT

Shared & Indirect Cost Rate Calculation FY 2021

(Based On The Most Recent Adopted Audit, i.e., Audit For Fiscal Year Ending June 30, 2019)

Shared & Indirect Costs Applied

Salaries	181,578
Fringe	108,002
Travel	7,935
Accrued Vacation Expense	
Printing/Publications	874
Professional Dues	11,117
Legal and Accounting/Audit	19,966
Janitorial Service & Supplies	16,637
Utilities	15,729
Equipment, Leases, and Space	13,148
Repairs and Maintenance	7,920
Supplies	19,578
Insurance/Bonding	40,078
Telephone/Internet	20,003
Office	7,900
Miscellaneous/Other	4,450
Contractual Services	973
Registration	839
Meeting	5,626
Total Shared & Indirect Costs	482,353

Direct Salaries & Benefits

Salaries	986,308
Benefits	513,305
Subtotal	1,499,613
Less Title V enrollees Salaries & Benefits	119,641
Total Direct Salaries & Benefits	1,139,972

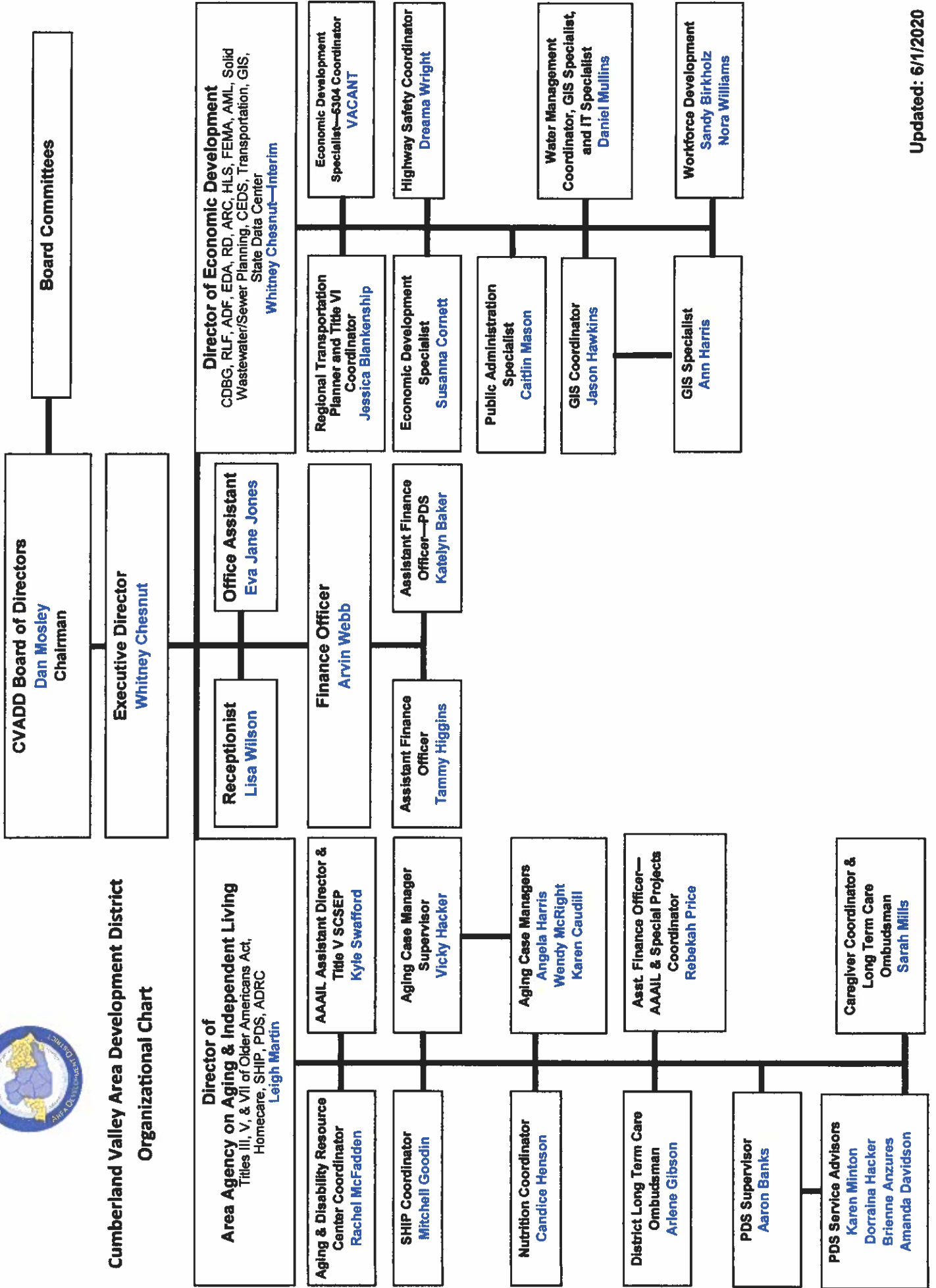
Shared & Indirect Rate Calculation

$\frac{\text{Total Shared \& Indirect Costs}}{\text{Total Direct Salaries \& Benefits}} = \frac{482,353}{1,139,372} = 34.95\%$
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*Statement of Shared Expenses page 41 , FY 2019 Audit



Cumberland Valley Area Development District Organizational Chart



CVADD CAP WORK ELEMENTS ROSTER

Area Agency on Aging

AAA Admin
 Ombudsman Programs (State, Title III-B, Title VII, Elder Abuse)
 Nutrition Programs (C-1,C-2, NSIP)
 Caregiver Program
 Title III-D Health Promo/Prev Program
 Title III-E National Family Caregiver
 Title V Admin
 Home Care Admin
 Home Care Case Mgt
 PDS/CDO Program
 Title V Admin
 SHIP Admin
 Medicaid ADRC
 MIPPA – AAA, MIPPA – SHIP, MIPPA – ADRC
 F.A.S.T.
 Title III-B Support Services

Physical Planning

JFA Element 120
 JFA Element 125
 JFA Element 130
 JFA Element 140
 JFA Element 150
 WIOA
 Regional Transportation Planning
 Regional Transportation Section 5304
 KYTC Highway Safety
 Homeland Security
 Revolving Loan Fund
 KIA
 Hazard Mitigation

Physical Planning - Other Contracts

Harlan Co. Fiscal Court CDBG (Hope Center)
 Miscellaneous (GIS)
 Clay County (911 update) Harlan County (911 update)
 City of Williamsburg (sewer) City of Pineville (sewer)
 Cumberland Falls Water District (water)
 Ky Transportaion Cabinet (centerline)
 Appalachian Wildlife Foundation
 KADIS (GIS mapping – Agriculture)

**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 LOCAL ANNUAL 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 · Consec 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 · IIIB ASSEMENT-CASE MGMG
 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 Medicaid 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
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 2021 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:

- o Introductory Statement explaining the plan and any specific information
- o Statement assuring the district has a board-approved operation policies
- o Roster of all work elements
- o Chart of Accounts
- o Formal books of entry
- o Organization Chart sufficiently detailed to show operations
- o Copy of audited financial statements or Executive Budget
- o Certification of compliance with federal requirements, including reference to compliance with 2CFR Part 200
- o A brief description of each allocated central service/shared costs
- o Identification of unit rendering allocated/shared service and operations receiving the Service
- o Items of Expense included in cost of allocated/shared services (allowable per 2CFR Part 200)
- o 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 2020 CAP
 Changes from FY 2020 CAP are as specified (additional pages may be used if necessary)



Signature

Whitney Chesnut

Printed Name

JUNE 4, 2020

Date

EXECUTIVE DIRECTOR

Title