

**CUMBERLAND VALLEY
AREA DEVELOPMENT DISTRICT
LONDON, KY
SHARED COST ALLOCATION PLAN
FISCAL YEAR 2023**

CUMBERLAND VALLEY AREA DEVELOPMENT DISTRICT

Cost Allocation Plan For Year Ending June 30, 2023

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;

Cost Allocation Narrative	Page 3
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Most Recent Adopted Audit, *i.e.*, Audit for Fiscal Year Ending June 30, 2021 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 2023 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 benefitted, 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, 2022 through June 30, 2023 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, 2022

CUMBERLAND VALLEY AREA DEVELOPMENT DISTRICT

Shared & Indirect Cost Rate Calculation FY 2023

(Based On The Most Recent Adopted Audit, i.e., Audit For Fiscal Year Ending June 30, 2021)

Shared & Indirect Costs Applied

Salaries	162,260
Fringe	105,081
Travel	193
Accrued Vacation Expense	17,551
Printing/Publications	990
Professional Dues	17,447
Legal and Accounting/Audit	20,375
Janitorial Service & Supplies	16,524
Utilities	22,721
Equipment, Leases, and Space	9,582
Repairs and Maintenance	0
Supplies	55,440
Insurance/Bonding	47,882
Telephone/Internet	21,540
Office	7,918
Miscellaneous/Other	0
Contractual Services	607
Registration	395
Meeting	1,877
Total Shared & Indirect Costs	508,383

Direct Salaries & Benefits

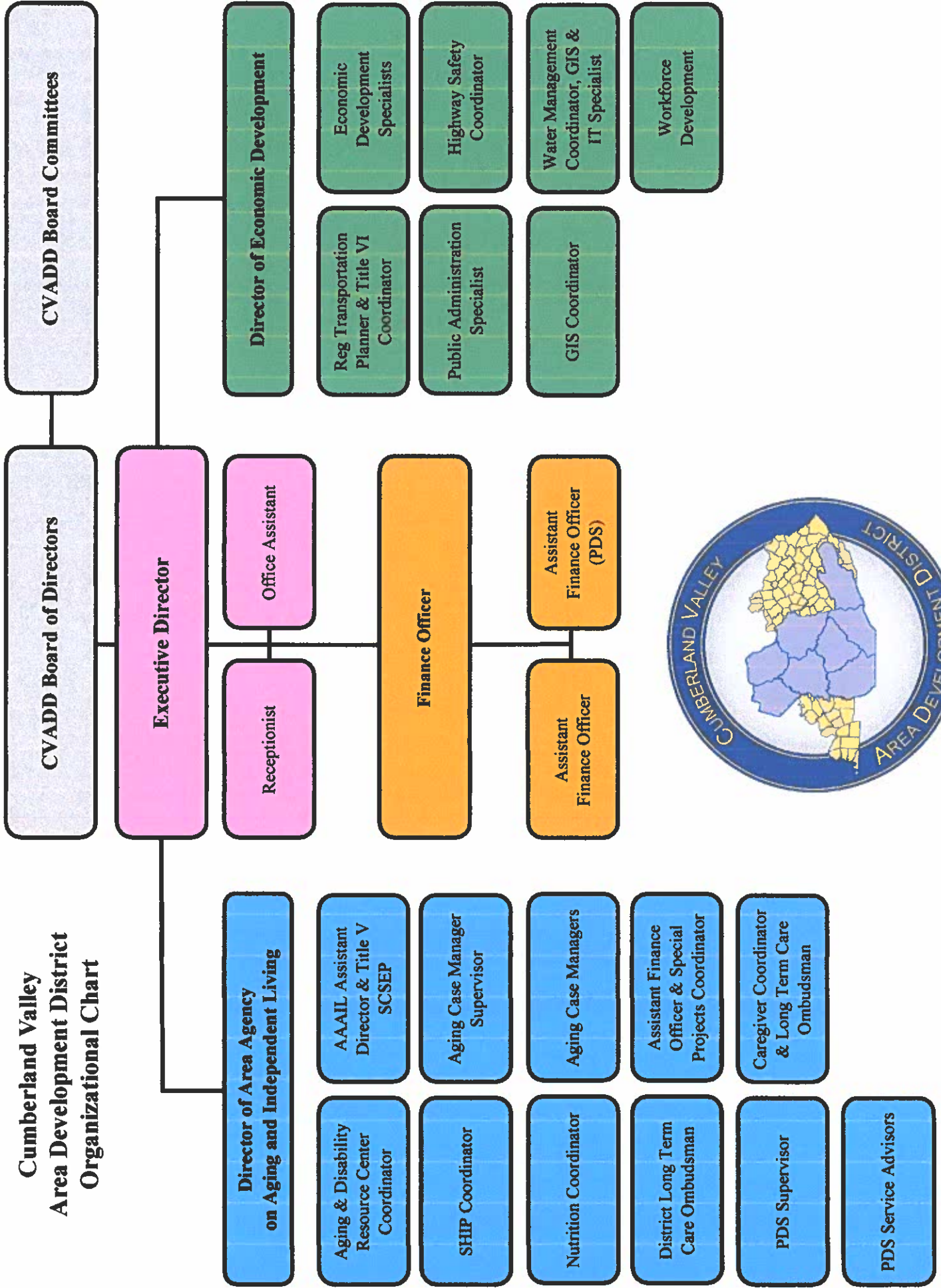
Salaries	984,558
Benefits	586,208
Subtotal	1,570,766
Less Title V enrollees Salaries & Benefits (\$74,356 + \$5,688)	(80,044)
Total Direct Salaries & Benefits	1,490,722

Shared & Indirect Rate Calculation

$$\frac{\text{Total Shared \& Indirect Costs}}{\text{Total Direct Salaries \& Benefits}} = \frac{508,383}{1,490,722} = 34.10\%$$

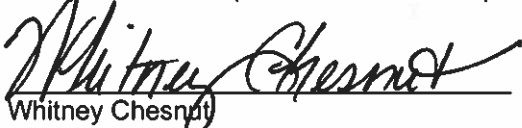
*Statement of Shared Expenses page 41 , FY 2021 Audit

Cumberland Valley Area Development District Organizational Chart



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.

A handwritten signature in cursive script, reading "Whitney Chesnut", written over a horizontal line.

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

Date: May 31, 2022

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
EDA-CARES

Physical Planning - Other Contracts

Harlan Co. Fiscal Court CDBG (Hope Center) Backroads of Appalachia – AML Project
Miscellaneous (GIS) Mapping
Harlan County (911 update)
Health Department Projects
Harlan County CDBG-CB Project
KY Transportaion Cabinet (centerline)
Boone Trace Projects
CVADD Regional Brown Fields Project
Rockcastle County IDA Equipment Project

Cumberland Valley ADD

Account Listing

May 31, 2022

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
12100 · Inventory Asset
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:4030-22 · IIIB ASSEMENT-CASE MGMT
 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:4030-31 · 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:4030-40 · ELDER ABUSE-OMBUDSMAN
 4030-54 · REVENUE-AGING CONTRACT:4030-41 · HOMECARE ADMIN
 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:4030-47 · REVENUE-TITLE III-D DISEASE PRE
 4030-54 · REVENUE-AGING CONTRACT:4030-49 · MEDICAID ADRC
 4030-54 · REVENUE-AGING CONTRACT:4030-60 · CCTP CASE MGMT
 4030-54 · REVENUE-AGING CONTRACT:4030-61 · NO WRONG DOOR – 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:4500-55 · REVENUE-EDA CARES
 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:4500-84 · REVENUE-KIA:4500-88 · Match--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:4500-85 · REVENUE-CONTRACT--OTHER:4500-87 · Match--Hazard Mitigation
 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
 VOID
 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
 5200-00 · LOCAL EXPENSE:5200-96 · Local--Match--Hazard Mitigation
 5200-00 · LOCAL EXPENSE:5200-97 · Local--Match--KIA
 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:6100-08 · Salaries-FFCRA
 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:1055 · Salaries-CCTP 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:1150 · Salaries-Title III-B I & A
 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:1950 · Salaries-Homecare I & A
 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:6100-35 · Salaries-Aging Contract:3400 · Salaries-No Wrong Door-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:6100-46 · Salaries-Contract-WIA Admin
6100-00 · SALARIES & WAGES EXPENSE:6100-50 · Salaries-PGM Mgmt-JFA
6100-00 · SALARIES & WAGES EXPENSE:6100-55 · Salaries-EDA CARES
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:195 · Travel-CCTP Case Mgmt
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:7500-04 · Medicaid Recoupment
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
COVID-19 Expenses

FY 2023 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 2022 CAP
 Changes from FY 2022 CAP are as specified (additional pages may be used if necessary)


Signature

May 31, 2022

Date

Whitney Chesnut

Printed Name

EXECUTIVE DIRECTOR

Title