

# **KIPDA FY 2021**

## **COST ALLOCATION PLAN**

**JULY 1, 2020 TO JUNE 30, 2021**

**Kentuckiana Regional Planning and Development Agency  
11520 Commonwealth Drive, Louisville, KY 40299  
Office 502-266-6084 Fax 502-266-5047**

## FY 2021 CAP DOCUMENTATION FORM

NAME of ADD: KIPDA

Individual completing form: Thomas W. Pope

The plan submitted is a(n):

Cost Allocation Plan (CAP)     Indirect Cost Rate Proposal (ICRP)     Our plan is blended

NOTE: Some plans may be blended and have elements of both a CAP and ICRP. These plans should meet all the elements of a CAP and the 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 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 OMB Circular A-87.
- A brief description of each allocated central service/shared costs
- Identification of the unit rendering the allocated/shared service and operations receiving the Service
- Items of Expense included in the cost of allocated/shared services. (allowable per OMB Circular A-87)
- Description of method used to distribute costs to all benefiting cost objectives (including federal programs).

No changes in methodology of allocation or classification of costs from our FY 2020 CAP

Changes from FY 2020 None

CAP are as specified: (additional pages may be used if necessary)

Signed: \_\_\_\_\_



Print Name: Thomas W. Pope

Title: \_\_\_\_\_

Director of Finance

Date: May 28, 2020

## CERTIFICATE OF COST ALLOCATION

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

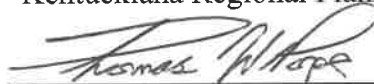
(1) All costs included in this plan dated May 28, 2020 to establish billings and final indirect costs for the fiscal year ending June 30, 2021, are allowable in accordance with the requirements of the Federal and State award(s) to which they apply and 2CFR Part 200. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in the plan are properly allocable to Federal and State awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and funders will be notified of any accounting changes that would affect the plan.

I declare that the foregoing is true and correct.

Governmental Unit                      Kentuckiana Regional Planning and Development Agency

Signature:



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Name of Official

Thomas W. Pope

Title:

Director of Finance

Date of Execution:

May 28, 2020

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## **I. INTRODUCTORY STATEMENT**

The Cost Allocation Plan has been developed along the principles and standards as determined in 2CFR Part 200.

The Cost Allocation Plan is a cost allocation methodology rather than an indirect cost rate proposal. We feel that use of the indicated methodology based on year-to-date actual costs rather than a predetermined rate provides more accurate monthly (including year-end) financial statements and reports to funders.

Due to the amount of direct Federal funding received, it is not necessary for this plan to be submitted to a Federal cognizant agency. However, it is maintained and readily available for any required auditing procedures.

The Cost Allocation Plan is the management tool utilized by the Kentuckiana Regional Planning and Development Agency (KIPDA) to identify, accumulate and distribute costs and has been approved by the KIPDA Board of Directors.

This plan, along with the methodology of accrual accounting and the use of direct salary and wages, leave, and fringe benefits as a basis for distribution of indirect/shared costs, insures that each program and the individual element(s) therein share(s) equitably in the distribution.

While it would be possible to charge all costs directly, it is more practical to establish a system to distribute non-direct program related costs.

Monthly (including year-end) financial statements are prepared using actual direct salary and wages, leave, and fringe benefits as the basis for distribution of actual indirect/shared costs to individual work elements/programs. Indirect/shared costs are distributed based upon the relationship of a work element's/program's direct salary and wages, leave, and fringe benefits to total direct salary and wages, leave, and fringe benefits.

KIPDA has and utilizes Board approved operating policies.

## **II. COST ALLOCATION PLAN POLICY**

- All funds which are disbursed by the Kentuckiana Regional Planning and Development Agency are either chargeable to a specific program element as a direct charge, a divisional shared cost, or spread to all program elements as an organization-wide indirect cost. Direct charges are defined in 2 CFR 200 as those that can be identified specifically with a particular final cost objective. Divisional shared costs are those incurred for a common or joint purpose benefiting a specific group of program elements and not readily assignable to the program element benefited, but is related to the respective group of program elements. Organization-wide

indirect costs are those incurred for a common or joint purpose benefiting all program elements and not readily assignable to the program elements benefited.

- Each month (including year-end), financial statements are prepared with organization-wide indirect costs distributed based upon the relationship of a work element's actual direct salary and wages, leave, and fringe benefits to total actual organization-wide direct salaries, leave, and fringe benefits and reported as indirect costs.
- In addition to the organization-wide indirect cost allocation, each month (including year-end) for billing and reporting purposes actual costs from the divisional shared cost pools are distributed. Three divisional shared cost pools for these costs have been developed. One pool distributes shared administrative costs to the following programs: Title III B, Title III C1, Title III C2 and Title III E and HomeCare. The second pool distributes shared program service related costs to the following programs: Title III B, Title III D, Title III E and SHIP. The final pool distributes shared ADRC program service costs to Title III B, Title III E, HomeCare, and Kentucky Caregiver. The costs in the first two pools are distributed to the respective programs based upon the relationship of each program element's actual direct salary and wages, leave, and fringe benefits to actual direct salary and wages, leave, and fringe benefits for the respective group of program elements. The ADRC shared program service costs are distributed based on the percentage of inquiries on the programs involved. The allocated shared grouped costs are added to the actual related costs in the respective administrative or program element.

Listed below are explanations of the Costs of major expense items utilized by the Kentuckiana Regional Planning and Development Agency in cost distribution.

## COSTS

1. Salary and wages - Salary and wages are charged to various element(s) to which their work is attributable. If the work is readily identifiable with particular program elements, or divisional shared cost pools, it is charged to the particular program element of divisional shared cost pool. If the work is performed for a common or joint purpose benefiting all program elements and is not readily assignable to program elements or shared cost pools specifically benefited it is an indirect cost. Agency administrative personnel will generally be charged as an indirect cost.
2. Fringe Benefits, Vacation, Sick, Holiday, and Other Leave - Fringe benefits and vacation, sick, holiday, and other leave costs are accumulated in cost pools. Costs from these pools are distributed in the ratio of actual charged salary and wages of employees based on eligibility for the respective pools.

3. Temporary Services - Temporary services which are charged as a direct cost if the work assigned is readily identifiable with a particular program elements or divisional shared cost pools. Other temporary services are charged as an indirect cost.
4. Postage - Postage expenses which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. Postage expense which is not identified with a particular work element or divisional shared cost pools shall be charged as indirect cost.
5. Advertising - Advertising costs which are directly attributable to specific work elements, or divisional shared cost pools shall be charged to the particular element of particular pool. Other advertising is charged as an indirect cost. Advertising costs include hiring and procurement advertising.
6. Audit Fees - Audit fees are charged as indirect costs.
7. Contract Services - All contracts which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. If, in fact, there should be a contract which could not be identifiable with a particular element or program it would be an indirect cost.
8. Legal Services- Legal services related to procurement, contracts, personnel, and other legal matters are charged as indirect costs.
9. Telephone - If telephone expenses which are directly attributable to specific work elements, or divisional shared cost pools shall be charged to the particular element of particular pool. Other telephone expense is charged as an indirect cost.
10. Travel - All travel costs which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. All other travel costs are charged as indirect costs.
11. Office Maintenance - Office maintenance is charged as an indirect cost.
12. Office Rent – Office rent is charged as an indirect cost. Office rent is required due to space limitations.
13. Equipment – Equipment purchases which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. Other equipment is charged as an indirect cost.
14. Office Supplies - Office supplies are generally charged as an indirect cost. If supplies are needed for specific programs they are charged as a direct cost.

15. Copying - Copying expense which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. Copying expense which is not identified with specific work elements shall be charged as an indirect cost.
16. Depreciation – Depreciation on property and equipment which was not purchased with grant funds is charged as an indirect cost. No depreciation on items purchased with grant funds is charged to program elements.
17. Utilities - Utilities are charged as an indirect cost.
18. Other Expenses - Other expenses which are directly attributable to specific work elements or divisional shared cost pools shall be charged to the particular element of particular pool. Expenses which are not identified with a particular work element shall be charged as an indirect cost.

### **Transportation Division Allocation**

For all MPO transportation grants, expenses are allocated to the MPO grants based upon the relationship of the budgeted revenues for the work element.

### **III. FORMAL BOOKS OF ENTRY**

#### Journals

- a. Cash Receipts Journal
- b. Cash Disbursements Journal
- c. General Ledger
- d. Payroll Register
- e. Voucher Register

This is to confirm that the Kentuckiana Regional Planning and Development Agency does in fact have in-house and does utilize the above listed formal books of entry in the accounting functions.

### **IV. WORK ELEMENTS**

Listed below are the various work elements used by the Kentuckiana Regional Planning and Development Agency:

**PROGRAM ELEMENT CODES AND DESCRIPTIONS**

**WORK ELEMENTS FOR FY 2021**

(Some work elements may not be used)

<b>Element #</b>	<b>Description</b>
300000	Technical Assistance (140)
300200	CDBG (125)
300300	EDA (120)
300400	Program Administration (150)
301000	WRIS Maintenance
301100	Nightingale MSD
301200	Hite Creek MSD
301600	Henry County Comp Plan
301700	Shepherdsville GPS
301900	Mt. Washington GPS
302000	Inventory Project - BULLITT CTY
303000	Inventory Project - HENRY CTY
304000	Inventory Project - JEFFERSON CTY
305000	Inventory Project- OLDHAM CTY
306000	Inventory Project - SHELBY CTY
307000	Inventory Project - SPENCER CTY
308000	Inventory Project - TRIMBLE CTY
309000	Hazard Mitigation
309100	Lebanon Junction
310100	System Monitoring
310200	Long Range Plan
310300	Short Range Plan
310400	Administration
310600	Transit Studies
315000	Rideshare
316000	Statewide Planning
317110	Charlestown Road
317200	Air Pollution
317400	Downtown Study
319000	LaGrange SRF
320000	Aging Pool
320100	Program Pool
320200	Title III B - Administration
320210	Title III C1 Admin
320220	Title III C2 Admin
320240	Title III E Admin
320300	COVID-19
320500	Title III B Subcontractors
320510	Get There - IIIB Trans



320600	Title III Training
320700	Title III B - I & A
320800	Title III C 1 Subcontractor
320900	Title III C 2 Subcontractor
321000	Title III D In-House Services
322000	Title III D H P Subcontractors
322200	Title IIIB case management
322300	Title IIIB assessment
323000	National Caregivers - In-house services
324000	National Caregivers - Vouchers
325000	National Caregivers - Subcontractors
326000	SHIP Administration
327000	SHIP In-house Services
327500	SHIP Subs
328000	Title VII - Eldersabuse Subcontractors
329000	Ombudsman Title VII
330000	Long Term Care Ombudsman
331000	KY Caregivers Coordination
332000	KY Caregivers In-house Services
333000	KY Caregivers - Vouchers
334000	KY Caregivers - Subcontractors
335000	Homecare Administration
336000	HC - Expenses (non-sub)
337000	HC Subcontractors
338000	HC - Assessment
339000	HC - Case Management
344000	NSIP October-June
345000	NSIP- July-September
345100	FAST
347900	SE4A start up
348000	ADRC
348100	ADRC Medicaid
351000	HCB Financial Management
352000	HCB Client Costs
354300	Case Management HCB
354400	Case management SCL 2
354500	Case management M P
356000	HCB Traditional Support Broker
359300	MIPPA SHIP Oct-June
359400	MIPPA AAA Oct-June
359500	MIPPA ADRC Oct-June
364100	Mental Health Coalition
364200	SE4A Funds
364300	Falls Grant

364600	Plan 4 Health
364700	Meals on Wheels Stipend - Meals
364800	Meals on Wheels -Friendly Visits
365000	FAN PROGRAM
365800	United Healthcare Grant
366000	Mental Health Grant
368400	Enroll Metro
370000	Kellogg Grant
371000	Edith Grigsby Trust
372000	Humana Holiday Meals Grant
373000	Centenarians Event
374100	GWEP #1
374300	BHWET Grant
375000	SE4A
380000	Local Funds
391000	GASB 68
392000	GASB 75
995100	Annual Leave
995200	Sick Leave
995300	Holiday Leave
995400	Jury Duty
995500	Other Leave
995600	Annual Leave Termination Pay
995700	Emergency Sick Leave
997000	General Ledger
998000	Fringe Benefit Pool
999000	Indirect Cost Pool

**V. UNIFORM CHART OF ACCOUNTS**

**KIPDA  
CHART OF ACCOUNTS  
JULY 1, 2020**

<b>GL Code</b>	<b>Description</b>
Assets	
10000	Payroll Cash Account
10100	Cash Account
10110	CDO Payroll Account
10200	A/R CDO Credit Card
10400	Investments
10500	Accrued interest receivable
11500	GASB 68 Pension Outflow

11600	GACB 75 OPEB Outflows
12000	Accounts Receivable
12100	Accounts Receivable - Other
12110	A/R - CDO Other
12200	A/R DAIL
12300	A/R Medicaid
12400	A/R Transportation
12500	A/R Contracts
12600	A/R DLG
12900	A/R CDO Patient Liability
15000	Prepaid Insurance
15100	Prepaid Expenses
16000	Fixed Assets
16500	Accumulated Depreciation
17000	Travel Control
Liabilities	
20000	Accounts Payable
20100	Federal Tax W/H
20200	FICA Tax W/H
20300	State Tax W/H
20400	Local Tax W/H
20500	GASB 68 Deferred Inflow Pension
20510	GASB 68 Pension Liability
20520	GASB 75 OPEB Liability
20530	GASB 75 Deferred Inflows OPEB
20600	Deferred Comp-401K
20700	Deferred Comp-457
20800	401(K) Roth IRA
20900	Vision-125K
21000	Medical Ins - 125K
21200	Roth After Tax
21300	AFLAC W/H
21400	Dental - 125K
21500	Life insurance-after tax
21600	AFLAC - 125K
21700	Loan
21800	Retirement Purchase - AT
21900	FSA - Medical
22000	FSA -Dependent care
22100	Med Ins - AT
22200	Direct Deposit #2
22300	Direct Deposit #3
22400	Retirement Purchase - Before Tax
22500	Direct Deposit 4

22600	Direct Deposit 5
23100	Retirement W/H
23200	Annuity - 1%
24000	Debt - Employee
24100	United Way W/H
24900	Fan Donations
25000	Debt on Building
25100	CDO Federal tax W/H
25200	CDO State Tax W/H
25300	CDO Local Tax W/H
25400	CDO FICA Tax W/H & Accrued
25500	State Unemployment Ins (CDO)
25600	Federal Unemployment (CDO)
25700	CDO Other Withholdings
25800	CDO Accounts Payable - Other
25900	CDO Accrued Payroll
25910	CDO Medicaid deposits
26000	Accrued Payroll
26100	Accrued Travel Expenses
26200	A/P - CHS
26300	Unearned Grant
26400	A/P - DLG
26500	Accrued Annual Leave
26600	Accrued Legal Expense
26700	A/P - Other Contracts
26800	A/P Subcontractors
26900	Accrued KY Unemployment
27000	Accrued Interest
27100	CDO Advances
27200	Meeting donations
27300	A/P TARC
27310	A/P Transportation
27400	Vanpool Fees Due TARC
27500	Vanpool Deposits
27600	Mental Health Aging Coalition-MHAC
27610	GWEP #1
27620	GWEP #2
27700	BHWET
27710	Mental Health Grant
27800	Edith Grigsby
27900	SE4A
27910	FASI
28000	A/P Contractors Retainage
28100	Other Payables

Projects

30000 PAS Operations  
30200 Inventory Project  
30700 Contract Work  
31000 MPO Operations  
31500 Rideshare  
31600 Statewide Planning  
31700 Contract Services  
32000 Aging  
35000 CDO  
36400 Special Projects  
36500 SE4A  
36800 In Person Assister  
37000 Kellogg Grant  
38000 General Fund  
39000 Fund Balance  
39100 GASB 68 Pension Equity  
39200 GASB 75 OPEB Equity  
39700 General Ledger  
39800 Fringe Benefit Pool  
39900 Indirect Cost Pool

Revenues

40000 Bullitt County  
40100 Charlestown  
40200 Clark County  
40300 Clarksville  
40400 Floyd County  
40500 Henry County  
40700 Jeffersonville  
40800 Louis/Jeff Metro Gov't  
40900 New Albany  
41000 Oldham County  
41100 Shelby County  
41200 Spencer County  
41300 Trimble County  
41400 Shelby Co. Bike/Ped  
41500 Apple Patch  
41600 LaGrange SFE  
41700 Lebanon Junction  
41800 Hazard Mitigation  
41900 Henry County Comp Plan  
42000 DLG - CDBG Federal  
42100 DLG - CDBG Match  
42200 DLG - Unmatched

42310	Shepherdsville GPS
42320	SPGE Training
42330	Hite Creek MSD
42400	Debris Plan
42410	Nightingale MSD
42500	Hite Creek MSD
42600	Mt. Washington GPS
42700	Other Revenue - PAS
42800	Water Management
42899	EDA - State
42900	EDA - Federal
42910	Mapping Project
43000	KY FHWA
43100	KY FTA
43300	KY Statewide Program
43400	KY STP
43500	KTC Match
43800	INDOT CMAQ
44000	IN FHWA
44100	IN FTA
44400	IN STP
44500	Inventory Project
44600	Vanpool fees
44700	Other Match
44800	TARC Share FTA
44900	Other - Transportation
45000	Local Road Updates
45100	Homecare in Title III E
45700	Support Community Living
45710	Michell P.
45800	Donations
45900	IPA - FEDERAL
45901	IPA - STATE
45910	Meals on Wheels
45920	United Healthcare Grant
46000	Title IIIB - Administration-Federal
46010	Title III-B Administration - STATE
46020	III-B Admin CARES Fed
46100	Title III B Support Svcs- Federal
46110	Title III-B Support Svcs- State
46120	Title III-B Support Services - FED Carryover
46130	Title III-B Ombudsman - FEDERAL
46140	Title III-B Ombudsman - STATE
46150	III-B Supp - CARES Fed

46200 Title III-C1 Services - FEDERAL  
 46210 Title III-C1 Administration - FEDERAL  
 46220 Title III-C1 Administration - STATE  
 46230 Title III-C1 Services - STATE  
 46240 Title III-C1 Services - FED Carryover  
 46260 IIIC1 COVID-19 Federal  
 46270 III-C1 CARES Federal  
 46300 Title III-C2 Services - FEDERAL  
 46310 Title III-C2 Administration - FEDERAL  
 46320 Title III-C2 Administration - STATE  
 46321 III-C2 Admin CARES Fed  
 46330 Title III-C2 Services - State  
 46340 Title III-C2 Services - STATE  
 46350 Title III-C2 Services - FED Carryover  
 46360 III-C2 COVID-19 Federal  
 46370 IIIC-2 CARES Federal  
 46400 III-D - Preventive Health Services FEDERAL  
 46410 III-D - Preventive Health Services - STATE  
 46420 III-D - Prev Health - FED Carryover  
 46500 Title III-E Caregiver Support Services - FEDERAL  
 46510 Title III-E Administration - FEDERAL  
 46520 Title III-E Administration - STATE  
 46530 Title III-E Administration - Fed Carryover  
 46540 Title III-E Caregiver Support Services - STATE  
 46550 Title III-E Caregiver Support Services - FED Carryover  
 46560 Title III-E Grandparent Support Services - FEDERAL  
 46570 Title III-E Grandparent Support Services - STATE  
 46580 Title III-E Grandparent Support Services - FED Carryover  
 46590 III-E Supp - CARES Fed  
 46600 Title VII - Elderabuse  
 46700 Homecare Admin  
 46710 Homecare Services – Non-Meals  
 46720 Homecare Services - Meals  
 46800 Adult Day  
 46900 Personal Care Attendant Program  
 47000 NSIP July- Sept  
 47050 NSIP Oct to Sept  
 47110 FAST  
 47200 DAIL Meetings  
 47300 Donations  
 47400 SHIP - Administration - FEDERAL  
 47410 SHIP - Services - FEDERAL  
 47450 SHIP April to March  
 47500 ADRC Medicaid - Federal

47510	ADRC Medicaid State
47515	SHIP - Services - FED Carryover
47520	Program Implementation
47600	Title VII Ombudsman
47601	VII OMB- CARES Fed
47610	GWEP #1
47620	GWEP #2 Alz
47700	Medicaid Client Costs
47710	Medicaid Staff Costs
47750	Medicaid Client fees
47800	Long Term Care Ombudsman
47900	FASI Program
47910	FASI 3
48000	KY Caregivers Program
48100	BHWET Grant
48110	Humana Holiday Meals
48200	Other - CHS
48300	Mental Health Grant
48400	General Fund Transfer Expenses in excess of Revenue
48500	Kellogg Grant
48600	Edith Grigsby Trust
48700	MIPPA Ends September
48710	MIPPA Starts October
48800	KSPAN Falls Prevention
48900	Mental Health Coalition
49000	Homecare client fees
49100	CDC Grant
49110	CDSME
49200	RWJ Grant
49210	Planned Parenthood Project
49220	Plan 4 Health
49230	Planned Parenthood 16
49300	CDO Client Tax Refund
49400	SE4A
49500	Interest Income
49600	CDO Client Paid Services
49700	Transfer from General Fund
49800	In-kind Match
49890	Miscellaneous CDO
49900	Miscellaneous
Expenses	
50000	Salaries
50500	Fringe Benefits
50600	FICA Expense



50700	Medical Insurance
50800	Life Insurance
50900	Retirement Expense
50910	OPEB Expense
51000	Unemployment Insurance
51100	Worker's Comp Insurance
51200	Vision Insurance
51300	Dental Insurance
51400	Other Benefits
51410	GASB 68 Pension Expense
51420	GASB 68 Deferred Inflow Pension
51500	Internet Fees
51600	Equipment & Computer Maintenance
51700	Temporary Services
51800	Postage/Shipping
51900	Subscriptions & Publications
52000	Insurance - Other
52100	Registration Fees
52200	Software Maintenance &/or License
52300	Membership Dues
52400	Legal
52500	Advertising
52600	Audit
52700	Interest Expense
52800	Contract Services
52900	Drug Screens/TB Test
53000	Background Checks
53200	Telephone
53400	Car expenses & related
53600	Travel in Region
53700	Board Travel
53800	Travel out of Region
53900	Utilities
54000	Meeting Expense
54100	Office Maintenance
54200	Equipment Rental
54300	Office rent
54400	Office Supplies
54500	Van maintenance supplies
54600	Printing
54700	Copying
54900	Depreciation
55000	Vanpool subsidies
55100	Emergency Ride Home

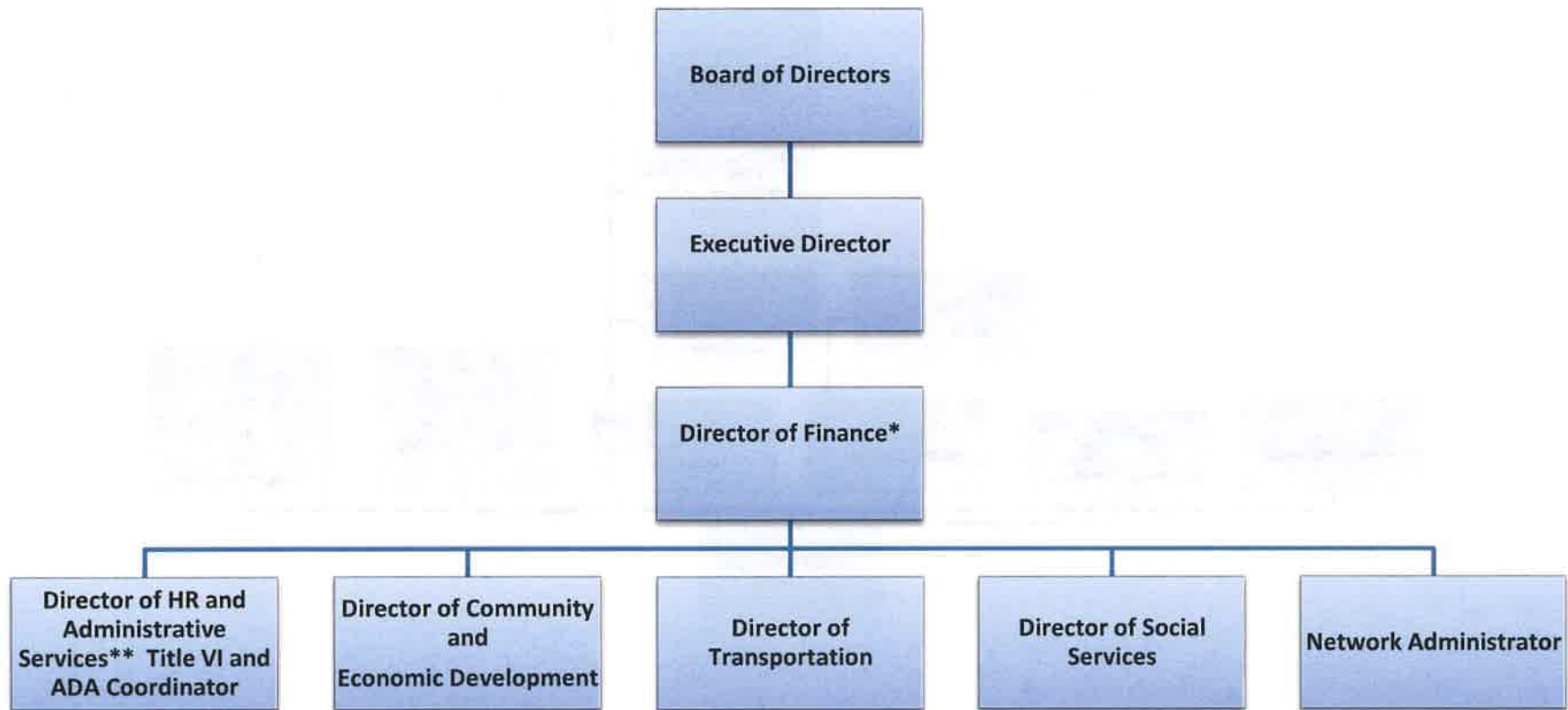
55200	Outreach Materials
55300	Fleet Operating Expense
55400	Vanpool bank fees
55500	Minor Equipment
58800	Interpreters
58900	Miscellaneous CDO
59000	Miscellaneous
59100	Assets Purchased w/Grant
59200	Equipment purchased w/aging funds
59300	Equipment purchases
59400	In-kind services
59500	Transfer from General Fund
59700	Indirect Costs
60100	Home Alerts
60200	Home Repair
60300	Mental Health Expenses
60400	United Health Care
60800	Bullitt Cty Health Dept
60900	Fan Program
61300	Personal Care Supplies
61400	Training Contract
61500	Homecare on-line training
61600	Louisville Wheels, Inc. - III-B
61700	Homecare if Title III E
62000	TCCAA Caregivers
62100	Catholic Charities - Elderabuse
62200	Catholic Charities III B
62300	Catholic Charities - Ombudsman
62400	Catholic Charities - LTC
62500	Center for Accessible Living - PCAP
62550	Catholic Charities Caregivers
62600	Elderserve - III B
62700	Elderserve - III D
62710	Elderserve III E
62720	Elderserve FM
62780	Falls Talk - III D
62800	Catholic Charities - III E
63100	Highlands Community Ministries - III B
63200	Highlands Community Ministries - III D
63310	Jewish Community - NSIP
63330	Jewish Community of Louisville III-D
63400	Jewish Family & Career Services - III E
63500	Jewish Family & Career Service - III D
63600	Jewish Family & Career Service - III B

63900	Legal Aid Society - III B
64000	Louisville Metro - III C
64200	Louisville Metro Parks - III B
64210	Masterson's - NSIP
64300	Multi-Purpose - III B
64420	IIID - UofL Trager Institute
64490	IIIE - UofL Trager Institute
64500	TARC III B Travel Training
64700	Tri-County - III B
64710	Tri-County III B Travel Services
64800	Tri-County - III D
65000	U of L Medication Management
67200	CDO Home Improvement Equipment
67300	CDO Client Payroll
67400	CDO Employer taxes
67500	CDO Goods Purchased
67600	CDO Purchased Services
67700	Vouchers FCG & KY Caregivers
67710	Caregiver vouchers
67800	Caregiver Training Forum
67900	Get There - IIIB Trans
68000	Elderserve HC
68100	Help at Home HC
68110	TCCAA HC
68120	Lifeline HC
68130	Masterson's HC
68140	Southern - HC
68200	Elderserve IIIB ADC
68210	TCCAA IIIB ADC
68300	Special Program Purchases
68400	Pharmacy Review
68700	Caregiver Informational Mtg - III E
69000	Respite - Other
69200	Support Services - Other
69300	Respite - GP
69400	Support Services - GP
69500	Program Costs
70000	Edith Grigsby Trust
70001	Masterson's-MOW
70002	Needs Assessment
70800	Elderserve IIIB In-home Services
70810	Lifeline IIIB In-Home Services
70820	TCCAA IIIB In-Home Services
70830	Southern IIIB In-Home Services

71000	Legal Aid - Caregivers
76000	Jewish Community Assoc of Louisville
76100	Masterson's - III C
76200	Multi-Purpose - III C
76300	Tri-County - III C
76400	SE4A Expense
76500	Centenarians expense
76600	Masterson's Holiday Meals
76700	LMSNP Holiday Meals
79900	Unallocated

# Kentuckiana Regional Planning and Development Agency

## Organizational Chart

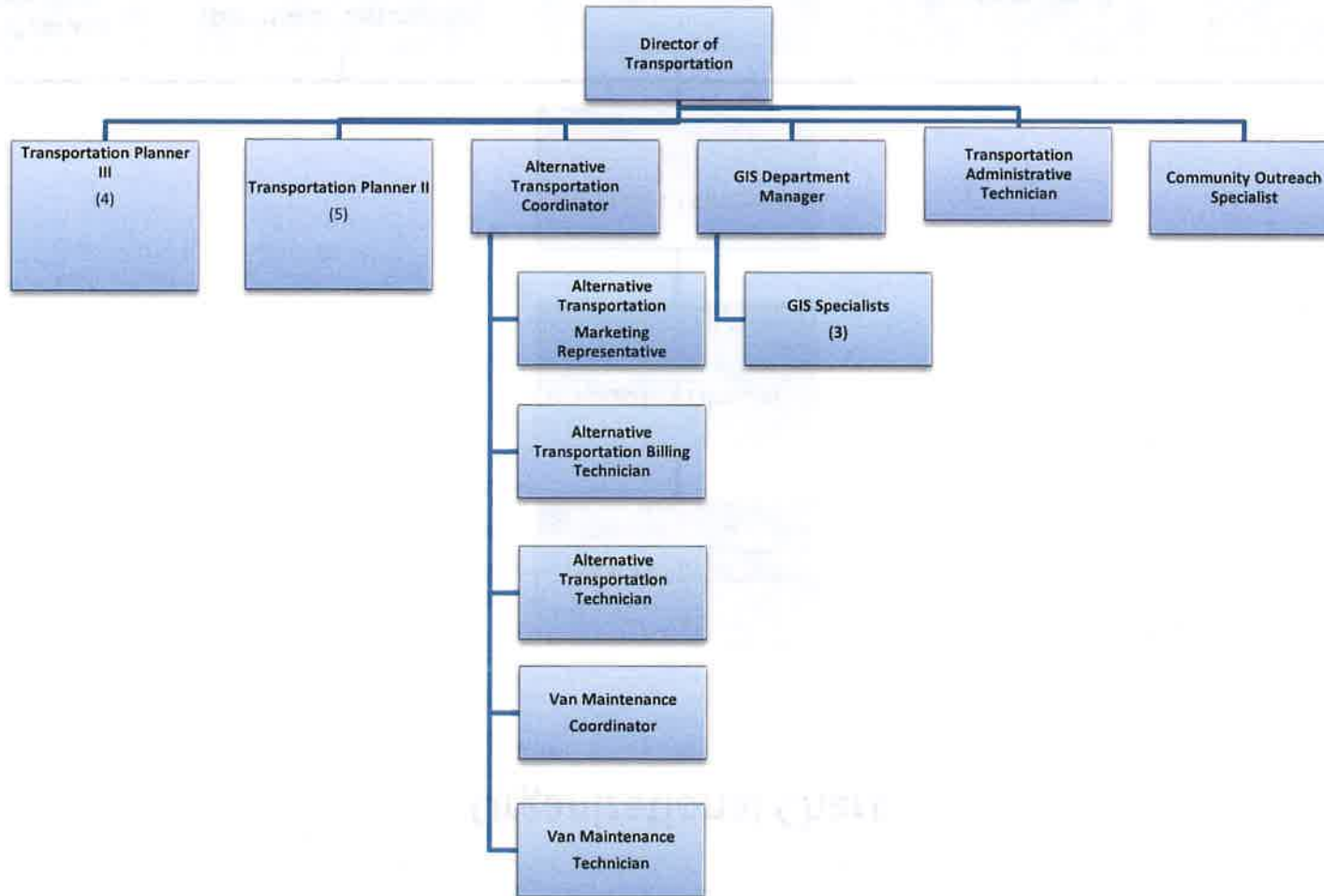


\*The Director of Finance will serve as the Executive Director's designee when the Executive Director is out of the office.

\*\* When the Executive Director and the Director of Finance are both out of the office the Director of Human Resources and Administrative Services will act as the Executive Director's designee.

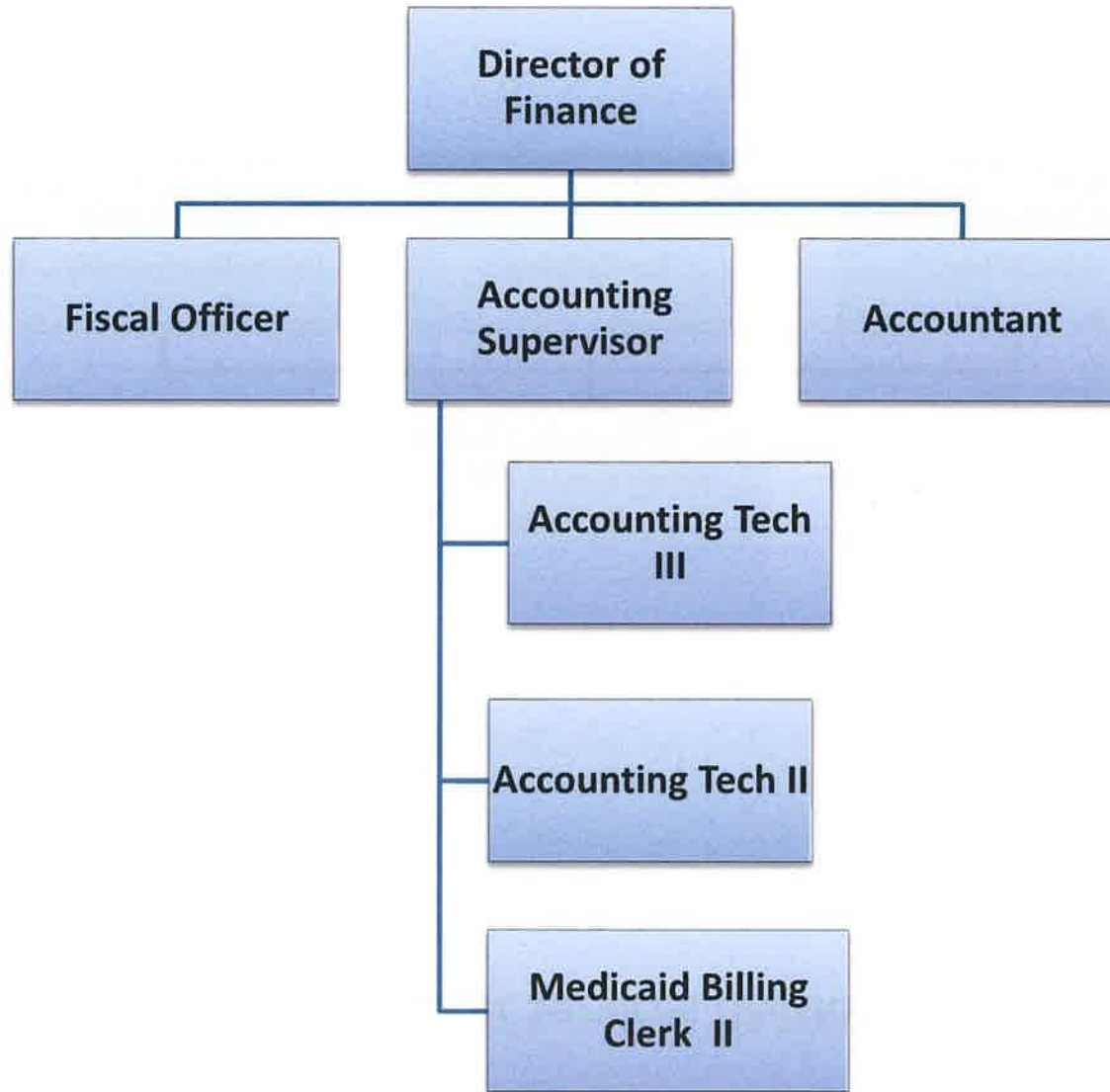
5/27/2020

# Transportation Division



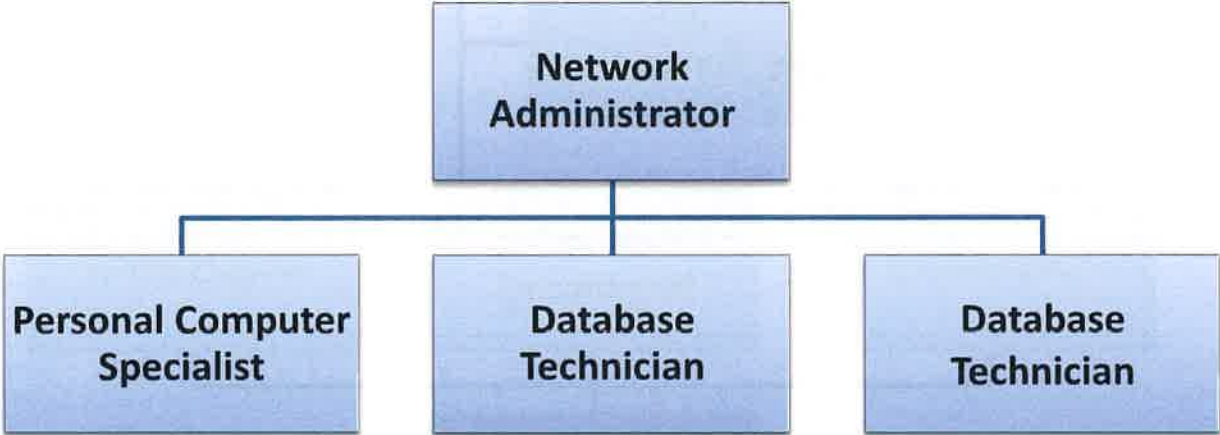
5/27/2020

## Finance Division



5/27/2020

# Computer Services Division





## Community and Economic Development Division

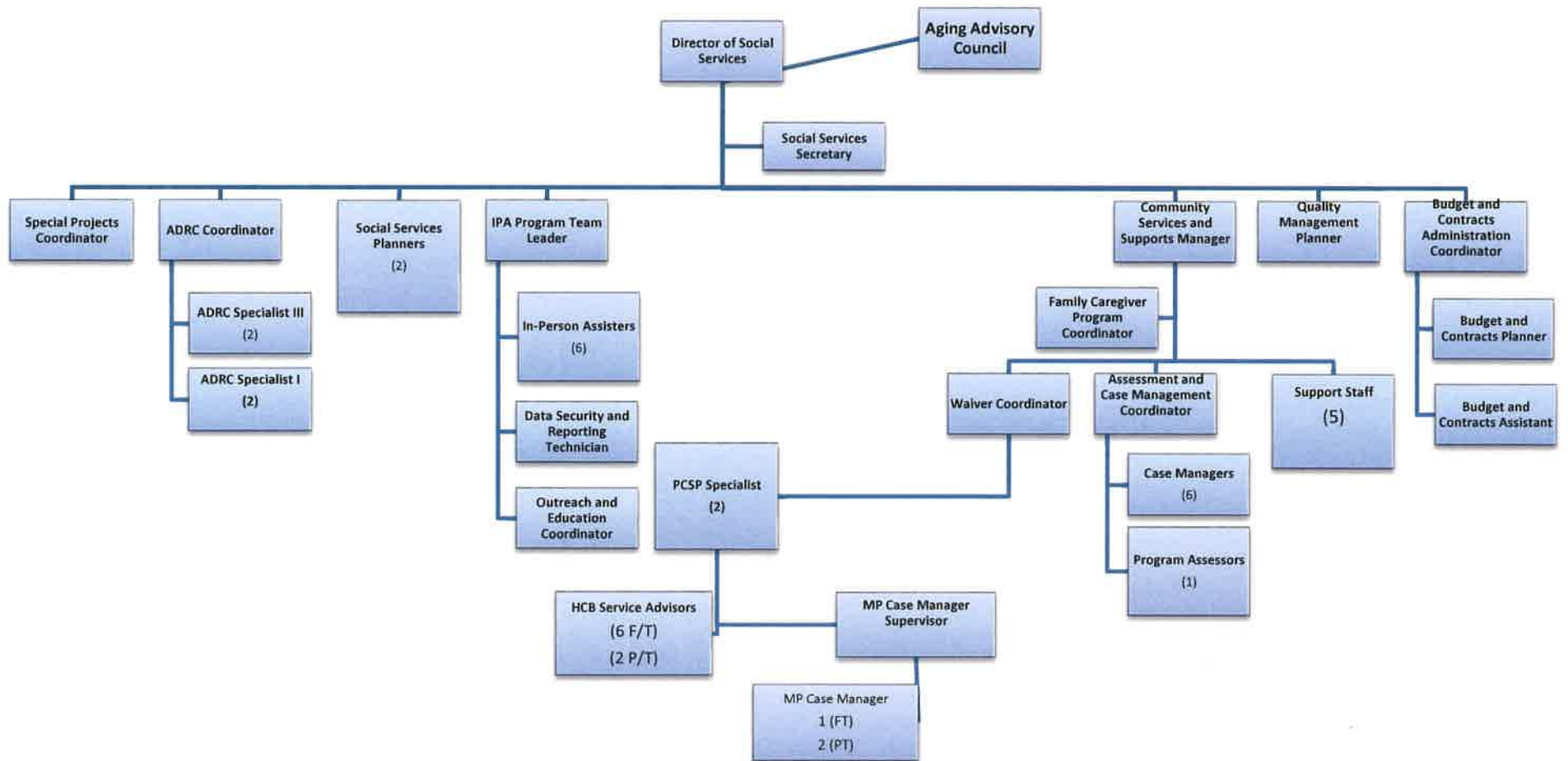


## Human Resources and Administrative Services Division



5/27/2020

# Social Services Division



5/27/2020