

# **KIPDA**

# **FY2020**

## **COST ALLOCATION PLAN**

**JULY 1, 2019 TO JUNE 30, 2020**

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

## 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:

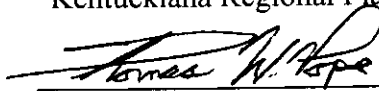
(1) All costs included in this plan dated May 28, 2019 to establish billings and final indirect costs for the fiscal year ending June 30, 2020, are allowable in accordance with the requirements of the Federal and State award(s) to which they apply and 2CFR Part 200. Unallowable costs have been adjusted 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:

  
\_\_\_\_\_

Name of Official

Thomas W. Pope

Title:

Director of Finance

Date of Execution:

  May 23, 2019  \_\_\_\_\_

## **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. ~~and SHIP~~. 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 2020**  
(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
301500	Apple Patch CDBG
301700	SPGE Training
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  
310100 System Monitoring  
310200 Long Range Plan  
310300 Short Range Plan  
310400 Administration  
310600 Transit Studies  
315000 Rideshare  
316000 Statewide Planning  
317000 Regional Freight Plan  
317110 Charlestown Road  
317200 Air Pollution  
317400 Downtown Study  
319000 LaGrange SRF  
319200 Debris Plan  
319400 New Castle project  
319500 New Castle B  
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  
320500 Title III B Subcontractors  
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 - Elderabuse 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  
349300 MIPPA SHIP July- Sept  
349400 MIPPA AAA July-Sept  
349500 MIPPA ADRC July-Sept  
350000 HCB Support Broker  
351000 HCB Financial Management  
352000 HCB Client Costs  
353000 SCL Support Broker  
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  
364400 Planned Parenthood Project  
364500 Planned Parenthood 16  
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  
367000 FASI Program  
368000 FASI 3  
368400 Enroll Metro  
368500 Outreach Metro  
368600 Enroll Rural  
368700 Outreach Rural  
370000 Kellogg Grant  
371000 Edith Grigsby Trust  
373000 Centenarians Event  
374000 RWJ Foundation Grant  
374100 GWEP #1  
374200 GWEP #2 - Alz  
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  
 997000 General Ledger  
 998000 Fringe Benefit Pool  
 999000 Indirect Cost Pool

## V. UNIFORM CHART OF ACCOUNTS

KIPDA  
 CHART OF ACCOUNTS  
 JULY 1, 2019

<b>GL Code</b>	<b>Description</b>
<b>Assets</b>	
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
<b>Liabilities</b>	
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  
20910 Vision  
21000 Medical Ins - 125K  
21100 Med Ins w/h Adjustment  
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  
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  
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  
37900 CDC 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  
41800 Hazard Mitigation  
42000 DLG - CDBG Federal  
42100 DLG - CDBG Match  
42200 DLG - Unmatched  
42300 New Castle Project  
42320 SPGE Training  
42330 New Castle B  
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 In Person Assister  
45910 Meals on Wheels  
45920 United Healthcare Grant  
46000 Title IIIB - Administration-Federal  
46010 Title III-B Administration - STATE  
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  
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  
46300 Title III-C2 Services - FEDERAL  
46310 Title III-C2 Administration - FEDERAL  
46320 Title III-C2 Administration - STATE  
46340 Title III-C2 Services - STATE  
46350 Title III-C2 Services - FED Carryover  
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  
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  
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  
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 online 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  
 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  
 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 Caregive Traing Forum  
 68000 Homecare  
 68200 Adult Day Care  
 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 Grisbsby Trust  
 70001 Masterson"s-MOW  
 70002 Needs Assessment  
 70800 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  
79900 Unallocated

## FY 2020 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 2CFR Part 200.
- Items of Expense included in the cost of allocated/shared services. (allowable per 2CFR Part 200)
- 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 2019 CAP

Changes from FY 2019 None

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

Signed: 

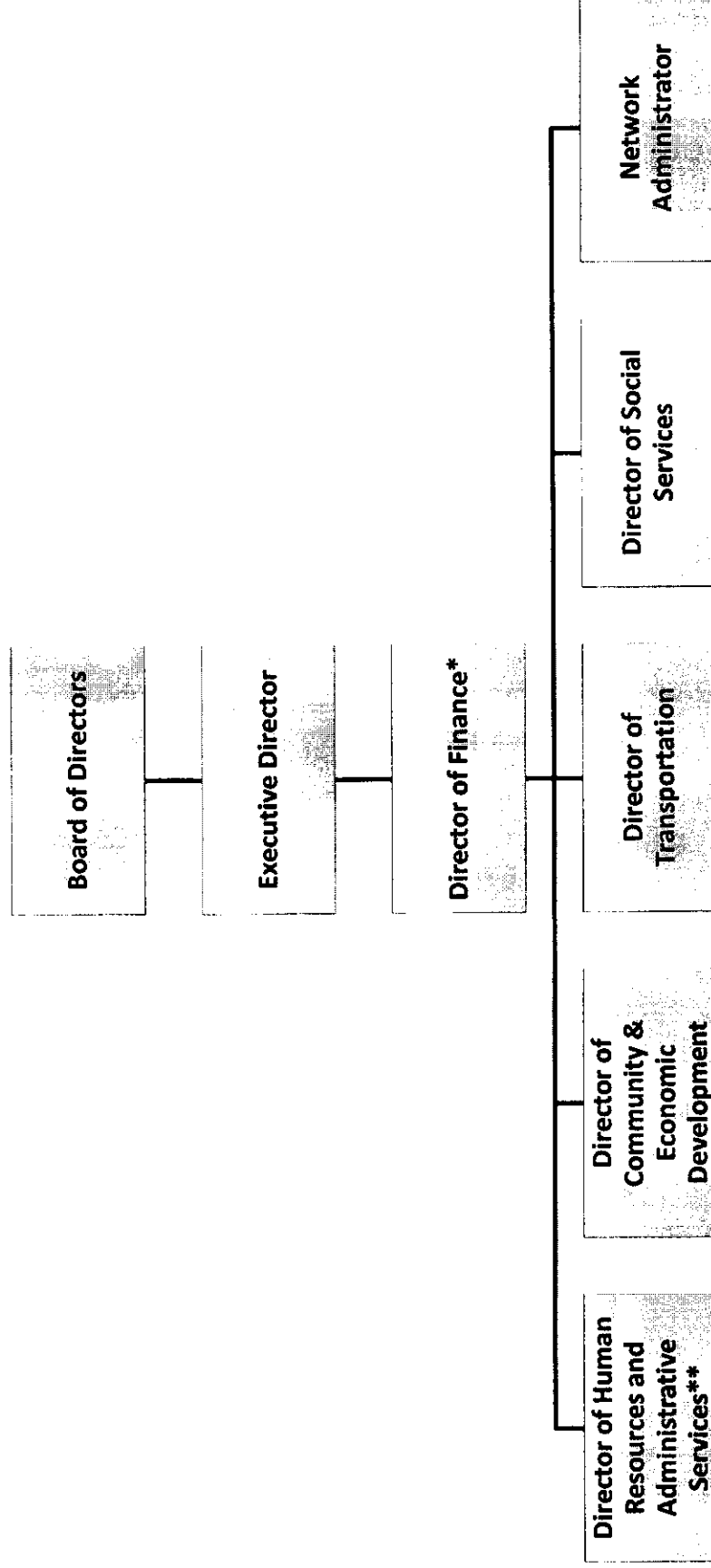
Printed Name: Thomas W. Pope

Title: Director of Finance

Date: May 23, 2019

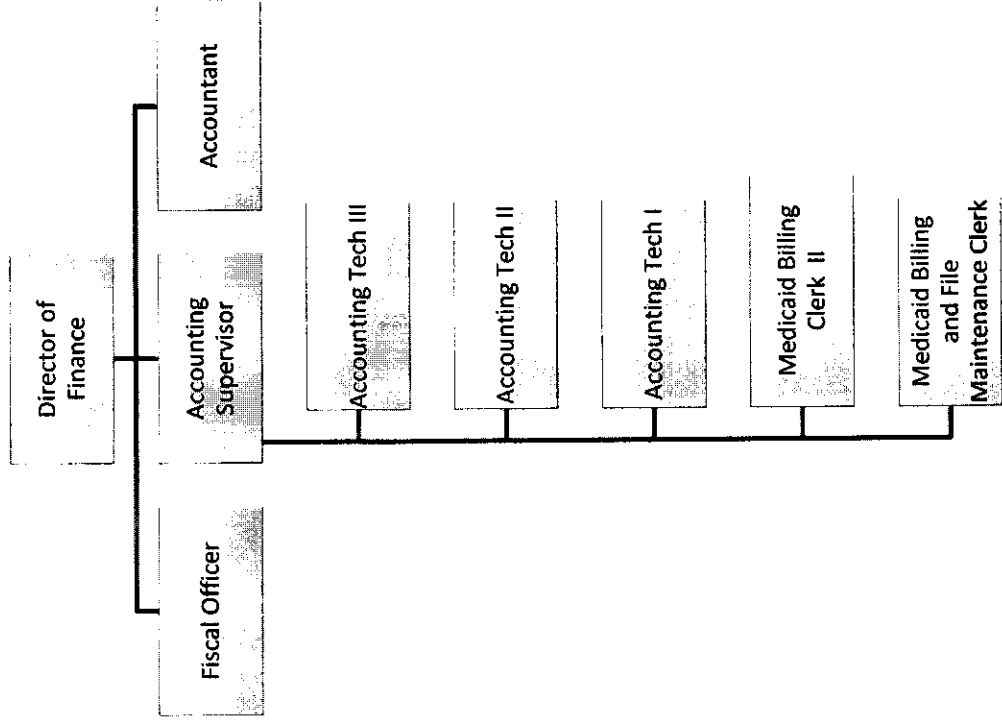
# Kentuckiana Regional Planning and Development Agency

## Organizational Chart

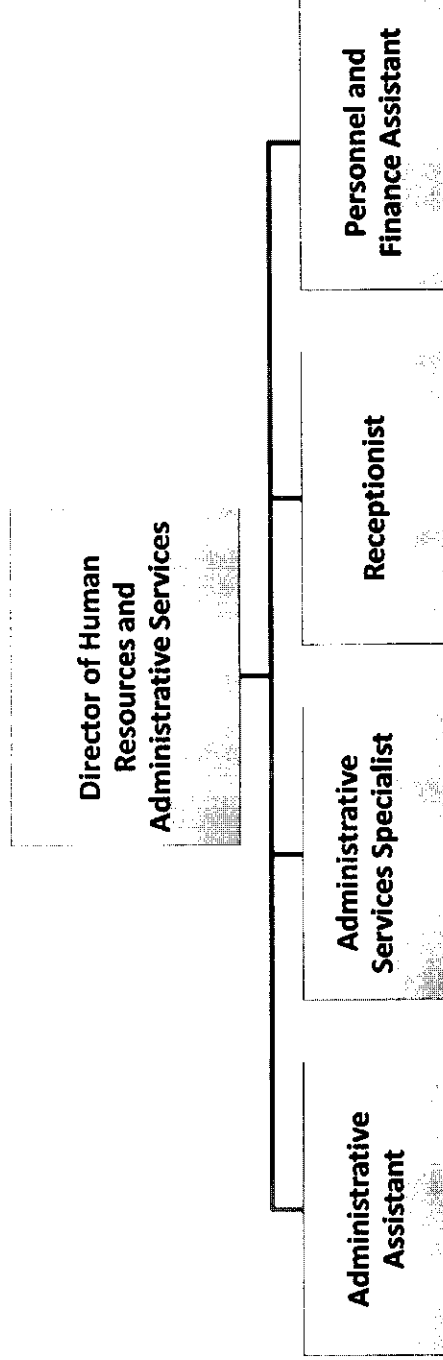


\*The Director of Finance will serve as the Executive Director's designee when the Executive Director is out of the office.  
\*\* When the Executive Director and the Director of Finance are both out of the office the Director of Human Resources and Administrative Services will act as the Executive Director's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

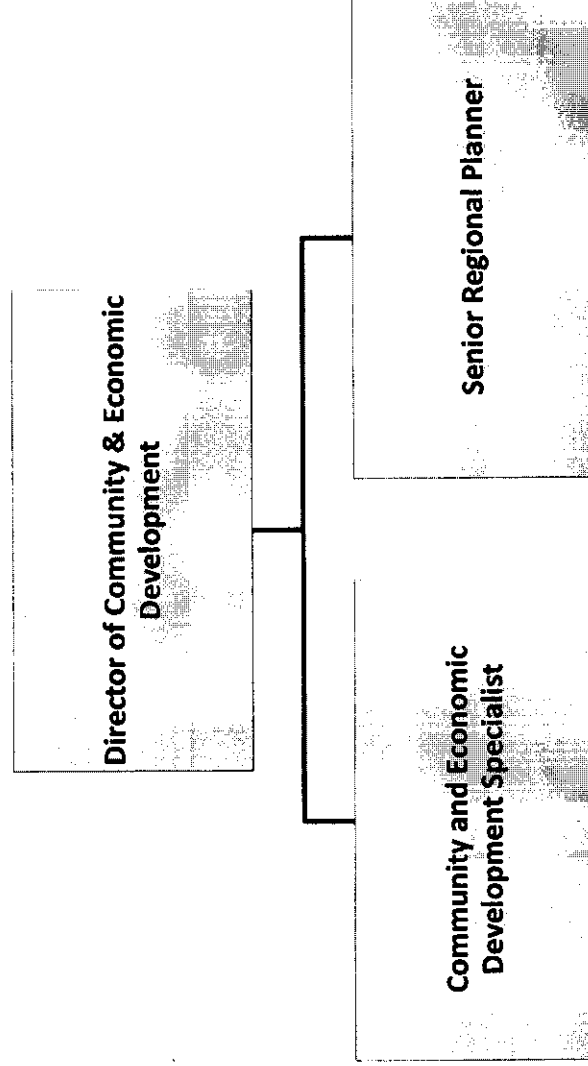
# Finance Division



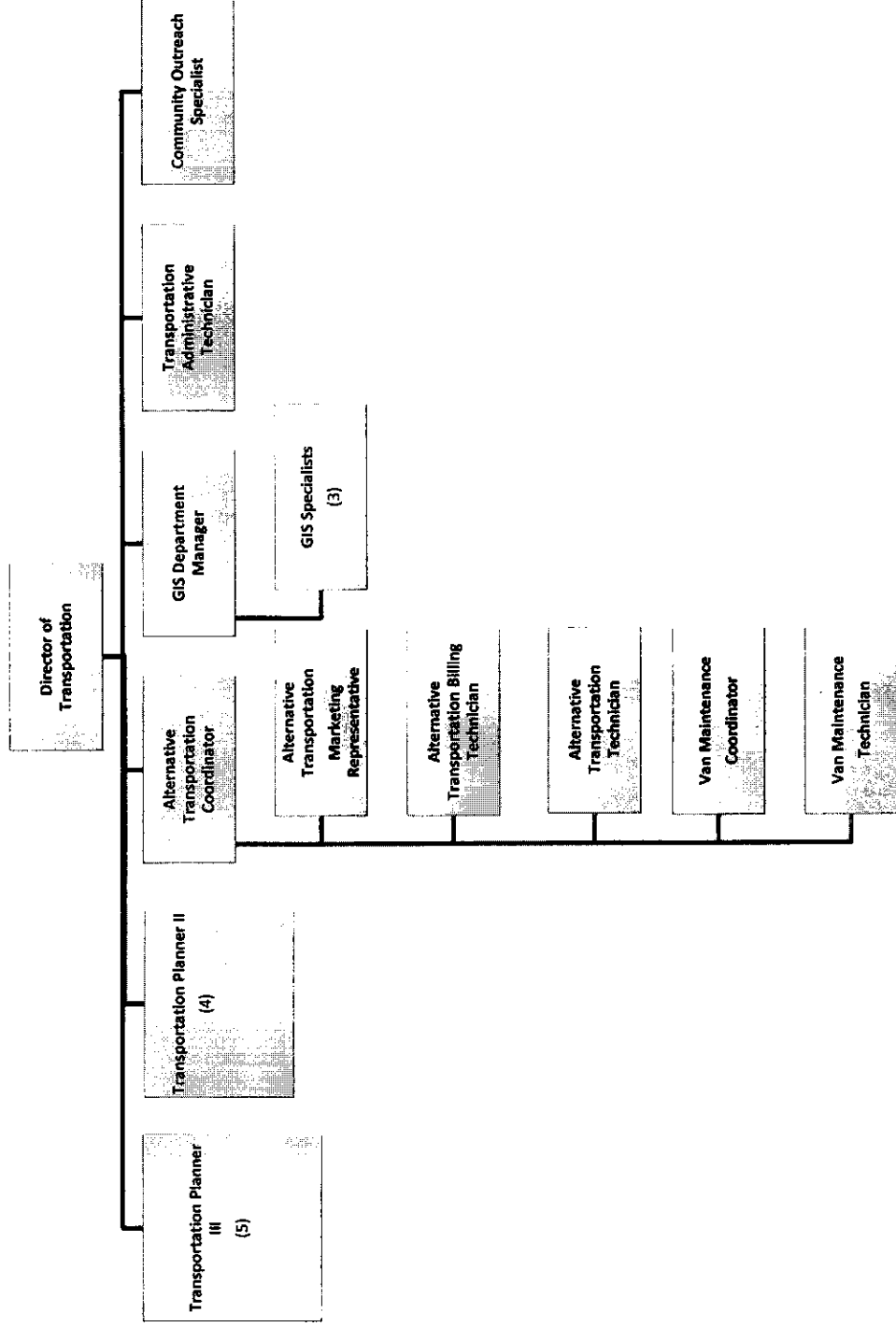
# Human Resources and Administrative Services Division



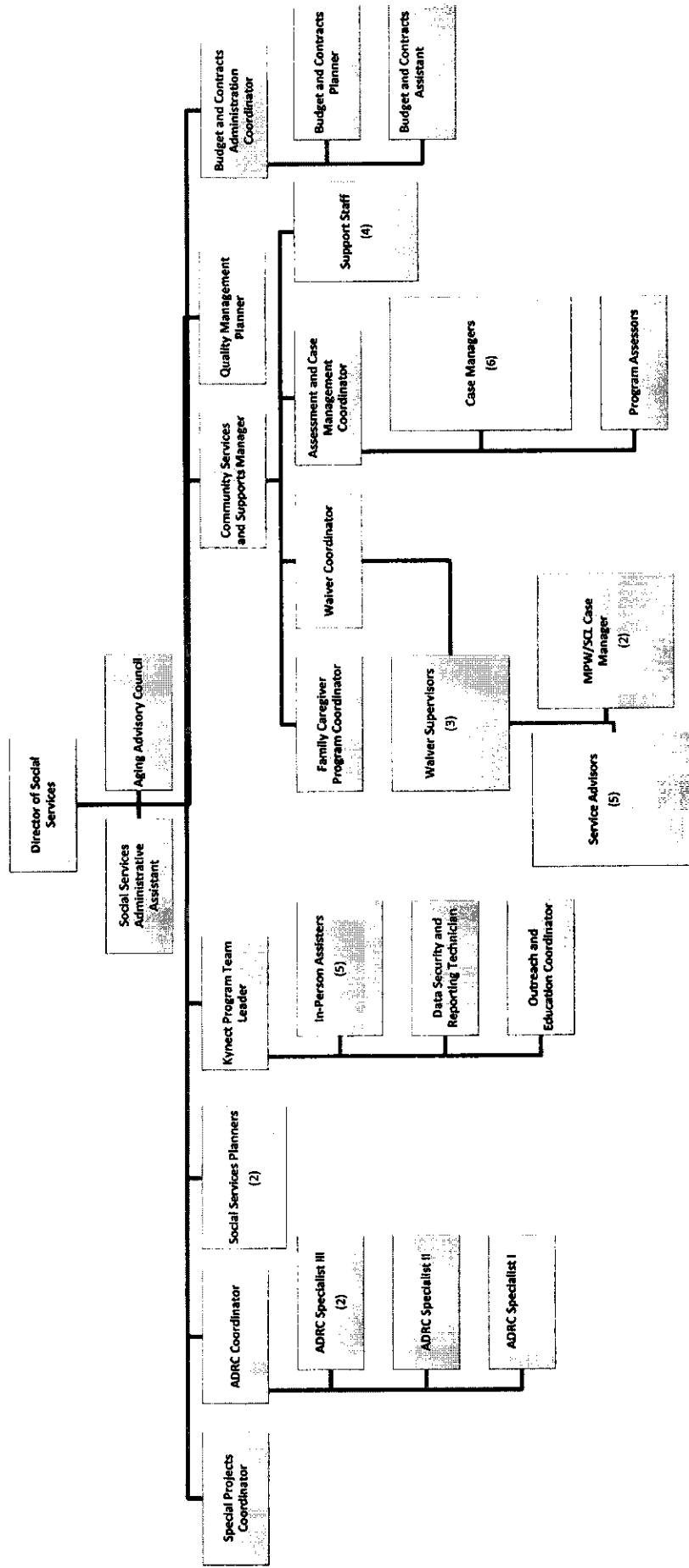
# Community & Economic Development Division



# Transportation Division



# Social Services Division





# Computer Services Division

