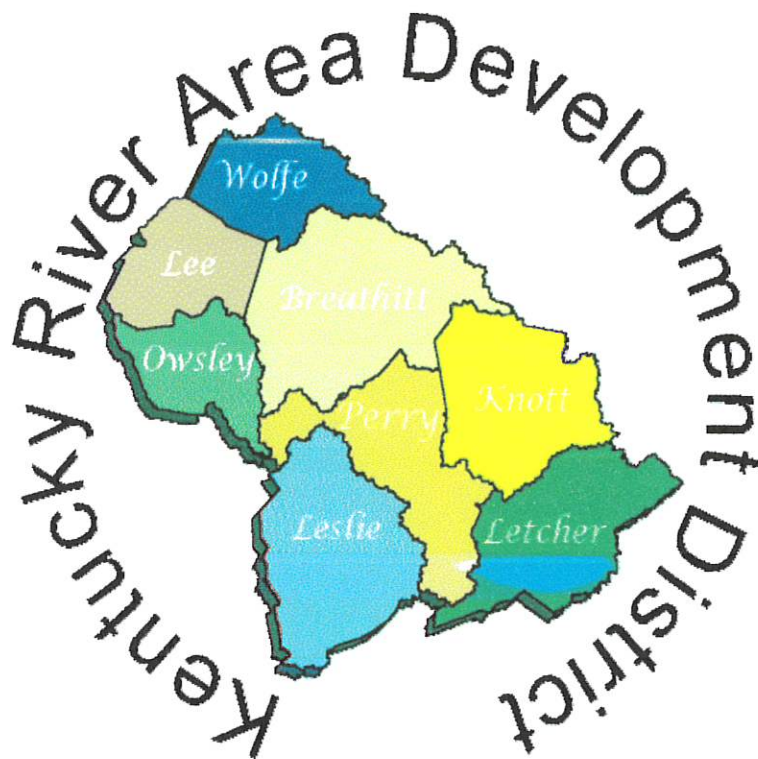


# ***COST ALLOCATION PLAN***

***FISCAL YEAR 2022***

***July 1, 2021 — June 30, 2022***



Kentucky River Area Development District  
941 North Main Street  
Hazard, KY 41701

Kentucky River Area Development District  
Fiscal Year 2022 Cost Allocation Plan

TABLE OF CONTENTS

	PAGE
1. INTRODUCTION.....	3
2. THE PLAN.....	4
3. SUBSTANTIVE RECORDS.....	9
4. INDIRECT COST RATE CALCUALTION .....	11
5. FORMAL BOOK OF ACCOUNTS.....	13
6. SUPPORTING DOCUMENTATION.....	14
7. ROSTER OF WORK ELEMENTS.....	15
8. CHART OF ACCOUNTS.....	17
9. CERTIFICATE OF INDIRECT COSTS.....	25
10. CAP DOCUMENTATION FORM .....	26
11. ORGANIZATIONAL CHART .....	27

ATTACHMENT: FY 2020 Audit

**KENTUCKY RIVER AREA DEVELOPMENT DISTRICT, INC**

**COST ALLOCATION PLAN**

**FOR YEAR ENDING JUNE 30, 2022**

**INTRODUCTION**

In accordance with 2 CFR Part 200, A-133(OMB) and KRS 147.050, 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.

Federal, State and Local units of government or any other interested persons may obtain it from the Kentucky River Area Development District Office for subsequent examination.

This plan adheres to the instructions contained in the "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", 2 CFR Part 200 and the "General Services Administration, Office of Federal Management Policy, Federal Management Circular" (FMC – 4).

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The Kentucky River Area Development District Board of Directors has adopted operating policies to cover fiscal and personnel operations of this District.

## THE PLAN

This Cost Allocation Plan is submitted to the Department for Local Government for the Kentucky River Area Development District (KRADD) for Fiscal Year 2022.

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 cost pool to the program elements in the ratio of the direct salaries and fringe benefits, and to facilitate equitable distribution of shared expenses to the cost objectives served.

Direct costs are those that can be identified specifically with a particular cost objective, and shared costs are those (a) cost objective, and (b) not readily assignable to the cost objective specifically benefited, without effort disproportionate to the results achieved, as defined in 2 CFR Part 200 and "Administration, Circular: (FMC 74-4). Therefore, the only real difference between direct and shared is the ability to identify each cost with a specific cost objective.

The cost categories to be used are as follows:

### **DIRECT COSTS ONLY**

1. Compensation of employees for time devoted to a specific element and related personnel burden (FICA, Unemployment, Workers Compensation, Health Insurance and Annual Leave).
2. Travel costs as identified by employees whose time is directly charged.
3. Consultant or contractor who performs work on a particular element(s) ( i.e. Aging program subcontractors).
4. Meeting expense when directly related to an element.
5. Any other cost(s) directly related to a specific element that is readily assignable, such as training, membership dues, and meetings.

### **SHARED COSTS ONLY**

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

### **MIXED AND SHARED COSTS**

Costs of certain salaries and related personnel burden, travel, registrations, meetings, etc. are sometimes mixed direct and shared.

## **LOCAL EXPENDITURES ONLY**

The acquisition of fixed assets and, if funds are available, a portion of Board and Committee travel Expenses are considered local costs.

## **DEFINITIONS OF SHARED COSTS**

### **Salary**

Salaries include cost of the Executive Director, Finance Officer, Receptionist and any other person(s) whose time is not dedicated to specific work elements and general job duties benefit the District as a whole.

### **Burden/Leave**

Burden consists of FICA, Unemployment, Workers' Compensation, Health Insurance, Retirement, and Annual Leave expenses that are associated with any employee's time that are not directly connected to an individual work element.

### **Travel**

Any travel expense that cannot be readily identified to a specific element by the person incurring the expenses is treated as a shared cost.

### **Building Maintenance**

Building Maintenance is any non-capital expense required to maintain the proper working order of the District office building. All District program and administration offices reside in the same location; therefore, building maintenance is a treated shared cost.

### **Utilities**

Since all utility expenses apply to one centralized District location, they are charged as shared costs.

### **Communications/Information Systems Access/Postage**

All communication costs are to be charged as shared costs because time spent direct costing these expenses would outweigh the benefits. This category includes telephones, Internet connections, and postage.

### **Ceremonies and Special Projects**

Ceremonies and Special Projects are any expense related to meetings or conferences, as described in OMB Circular A-87, Attachment B, Selected Items of Cost subsection 27, held by the District that cannot be directly related to a specific work element. These expenses may include meals, facility rentals, and speaker fees.

## **Office Supplies**

Office Supplies are purchased in quantities, whenever possible, so as to have extra supplies when needed. These supplies are centrally located and are replenished by a staff person in order to maintain an adequate supply. Due to the centralized location and the volume of supplies used, it is not cost efficient to direct charge office supplies.

## **Automobile Maintenance**

Automobile Maintenance is any expense, such as oil changes and other routine maintenance issues, related to maintaining the operation of the District's automobiles. These automobiles are used by all staff and it would be impossible or impractical to direct cost this expense.

## **Computer Services**

Computer Services are costs for any professional service used to maintain and repair the District's computer equipment and does not include the purchase of computer equipment. These services benefit the District as a whole and it is impractical to attempt to direct cost these expenses.

## **Equipment Rental**

Rented office equipment benefits all work elements during the course of the fiscal year. Since it is impractical to track the usage of such equipment by work element, all equipment rental fees are charged as shared costs. Equipment purchases are not shared costs; any equipment purchased in excess of \$5,000 is capitalized.

## **Background Checks**

Background checks are required for each new employee. Only employees' background checks that cannot be tied to a specific program are charged as indirect.

## **Software Maintenance**

Software maintenance refers directly to the expense of maintaining and supporting existing software, which cannot be directly tied to a specific work element (i.e. accounting software).

## **Equipment Maintenance**

Since the District's office equipment benefits all programs, any supplies or services needed to maintain the equipment is charged as a shared cost.

## **Employee Training**

Employee Training is charged as a shared cost when training is a benefit to the District as a whole and the time of those employees attending the training is a shared cost. Employee Training is direct charged when the training relates to specific work elements.

## **Printing/Publications**

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

## **Subscriptions**

Subscriptions of any type of publication are allocated as a shared cost whenever it is impossible or impractical to charge directly.

## **Bonding and Insurance**

Bonding and Insurance is required to operate the District and benefits all elements and are considered impracticable to charge directly.

## **Membership Dues**

Membership Dues to professional organizations, which benefit the District as a whole, are treated as a shared cost.

## **Consultants**

Consultants are used when the District has issues that go beyond the realm or expertise of staff. The related costs are treated as a shared cost when the service they are providing cannot be connected to a specific work element and benefit the agency as a whole. For example, since the District does not employ a full-time Human Resources position, the District consults with Human Resources professionals regarding hiring and employee policy issues.

## **Audit**

The Single Audit Act, as required by Circular A-133, requires the District have an annual independent audit. Since the audit looks at the District as a whole, all audit fees are charged as shared cost.

## **Amortization Expense**

Amortization Expenses are banking fees for projects and accounts benefiting the agency as a whole that may be due over a period of time.

## **Depreciation Expense**

Asset depreciation is calculated on an annual basis and is charged as shared cost. All capitalized assets benefit the District as a whole; therefore, it is not cost effective to directly allocate the calculated depreciation costs.

## Health Insurance Admin Fee

The District's health insurance carrier charges a nominal fee per month for plan administration. Since, the fee is small and the service benefits all employees, it is not cost effective to direct charge this expense.

## Other Expenses

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Miscellaneous expenses that do not fall into other cost categories and either benefits the District as a whole or is impossible or impractical to direct cost, are treated as shared costs.



## **SUBSTANTIVE RECORDS**

### **1. TIME SHEETS**

Each employee for recording the program, code and total hours worked per element maintains a biweekly time sheet. A percentage of direct and shared time for each element is determined and applied to the employee's monthly gross salary to compute salary cost prorated to each element. Annual or sick leave taken is recorded in the same manner. The employee signs the time sheet, which is then approved, by the Supervisor or Executive Director before reimbursement is issued.

### **2. TRAVEL EXPENSE VOUCHERS**

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

### **3. OUT-OF-DISTRICT TRAVEL AUTHORIZATION**

The employee requests permission from the Executive Director for out-of-district travel whenever it is deemed necessary. The Finance Officer keeps the request on file.

### **4. 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 Executive Director. The request form is then filed with the employee's time sheet.

## INDIRECT COST RATE CALCULATION

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Total Indirect Costs are a combination of any cost that cannot be directly related to a specific work element. These costs may be salaries, benefits, travel, utilities, etc. These costs are cumulative and allocated monthly based on the District's indirect cost rate method.

The Direct Salaries and Fringe Benefits method is used for the calculation of the indirect cost rate. The modified total direct costs include salaries/wages, benefits, and annual leave accrual amounts charged directly to any program, with the exception of the Title V SCSEP program costs. Any salary/wage and benefit expenses for the Title V SCSEP enrollee wages are pass-thru funds and indirect costs may not be applied. Also, the total pension liability from Local Operations is not included in the calculation. The Total Indirect Costs are divided by the Modified Total Direct Costs to determine the agency's indirect cost rate.

**Indirect Cost Calculation  
For Year Ending June 30, 2020**

<u>Indirect Costs Applied</u>	
Personnel Expense	\$231,394
Fringe Benefits	140,816
Staff Travel	3,803
Auditing	24,900
Supplies	70,926
Postage	10,880
Telephone & Utilities	30,867
Dues, fees, subscriptions	21,591
Equipment, Leases, & Depr.	159,383
Other	63,395
<b>Total Indirect Costs Applied</b>	<b><u>\$757,955</u></b>
<u>Direct Salary &amp; Benefit Expenditures</u>	
<b>Salary Total as Listed in FY 2020 Audit</b>	<b>\$1,592,732</b>
Less:	
Title V Enrollee Wages*	(204,018)
Indirect Salary Expenses	(231,394)
<b>Total Direct Salary Expenditures</b>	<b>\$1,157,320</b>
<b>Benefit Total as listed in FY 2020 Audit</b>	<b>\$1,321,973</b>
Less:	
Net Pension Liability from Local Operations	(336,612)
Less:	
Title V Enrollee Benefits*	(16,209)
Indirect Benefits Expenses	(140,816)
<b>Total Direct Benefits Expenditure</b>	<b>\$828,336</b>
<b>Total Direct Salary &amp; Benefits Expenditure</b>	<b>\$2,908,264</b>
<b>Indirect Cost Rate for FY 2020</b>	<b>38.76%</b>

**Kentucky River Area Development District**  
**Modified Total Direct Program Costs**  
**As of June 30, 2020**

<b>Program</b>	<b>Direct Personnel Costs</b>	<b>Direct Benefits Costs</b>	<b>Modified Total Direct Costs</b>	<b>Indirect Applied</b>	<b>Indirect Rate</b>
Title III B Admin	11,914	7,610	19,524	7,568	38.76%
Title III Ombudsman	9,349	6,669	16,018	6,209	38.76%
Title III B Services	36,384	29,481	65,865	25,531	38.76%
Title III C1 Admin	14,583	9,182	23,765	9,212	38.76%
Title III C1 Services	37,998	27,718	65,716	25,473	38.76%
Title III C2 Admin	11,851	7,407	19,258	7,465	38.76%
Title III C2 Services	27,425	21,699	49,124	19,041	38.76%
Title III D Services	5,166	4,279	9,445	3,661	38.76%
Title VII Ombudsman	3,007	2,163	5,170	2,004	38.76%
Elder Abuse	1,315	1,000	2,315	897	38.75%
Title III E Admin	4,263	2,775	7,038	2,728	38.76%
Title III E Caregiver	20,790	14,301	35,091	13,602	38.76%
KY Ombudsman	14,930	10,910	25,840	10,016	38.76%
Homecare Admin	26,961	16,339	43,300	16,784	38.76%
Homecare Assessments	2,339	1,345	3,684	1,428	38.76%
Homecare Case Mngmt	51,290	36,551	87,841	34,049	38.76%
Homecare Social Services	106,396	92,673	199,069	77,164	38.76%
Title V Admin	14,728	8,831	23,559	9,132	38.76%
Title V Other	21,337	12,952	34,289	13,291	38.76%
SHIP	10,275	7,704	17,979	6,969	38.76%
ADRC	10,264	7,293	17,557	6,806	38.77%
MIPPA SHIP	6,444	4,738	11,182	4,334	38.76%
MIPPA AAA	5,080	3,800	8,880	3,442	38.76%
MIPPA ADRC	2,027	1,419	3,446	1,336	38.77%
CDO HCB Financial Mngt	137,354	94,672	232,026	89,939	38.76%
CDO HCB Support Broker	250,313	166,679	416,992	161,637	38.76%
Transportation Planning	47,551	28,495	76,046	29,477	38.76%
Transp. Road Update	1,255	1,014	2,269	880	38.78%
Brownfields Grant	53	31	84	33	39.29%
Performance Contracts	64,559	41,171	105,730	40,984	38.76%
JFA	200,119	127,159	327,278	126,861	38.76%
<b>Total</b>	<b>1,157,320</b>	<b>798,060</b>	<b>1,955,380</b>	<b>757,953</b>	<b>38.76%</b>

## **FORMAL BOOKS OF ACCOUNT**

The Kentucky River ADD uses an accounting software system that the following reports are generated from on a monthly basis:

### **EXPENDITURE JOURNAL**

The Expenditure Journal lists each cash disbursement made. The details in this report include the vendor paid, the check number, check date, and amount paid.

### **GENERAL LEDGER**

The General Ledger details every transaction and includes beginning and ending account balances; as well as, transaction dates, transaction descriptions, and transaction amounts.

### **ACCOUNTS RECEIVABLE LEDGER**

The Accounts Receivable Ledger shows each active customer and includes all invoices, payment history, and outstanding balances.

### **TRIAL BALANCE**

The Trial Balance shows all General Ledger account balances.

### **PAYROLL REGISTER**

The Payroll Register details all payroll costs, including wages and benefits, paid to each employee. These costs are organized by employee and are allocated by work element and general ledger account.

### **PAYROLL DISTRIBUTION REPORT**

The Payroll Distribution report details time allocation for each employee for a specific payroll. Accounting software automatically charges wage and burden costs to individual work elements according to the allocations in the payroll distribution report.

## SUPPORTING DOCUMENTATION

The following is a list of supporting documents used by the Kentucky River Area Development District:

1. Deposit Slip
2. Check
3. Cash Receipt
4. Bank Statement
5. Bank Reconciliation
6. Purchase Order
7. Invoice
8. Cancelled Checks
9. Out-of-District Travel Authorization
10. Vacation/Sick Leave Authorization Form
11. Travel Expense Vouchers

**Kentucky River Area Development District  
Roster of Work Elements  
Fiscal Year 2022**

<u>Account Code</u>	<u>Account Title</u>
000	General
100	Indirect
120	Community Economic Development
125	CDBG
130	ARC Planning-Federal
131	ARC Planning-State
230	Transportation Planning
231	Transportation Data Collection
232	Transportation Safety Planning
233	East Ky Leadership Health Grant
297	CCC Grant Admin
298	CCC Regional Network Salary
370	Water/Wasterwater Training
371	Performance Contracts
375	Pre Disaster Mitigation
376	Flood Assistance Mitigation
377	KACo Safety Grant 2021
381	COVID-19 Emergency Funds
382	Flood - Lee Senior Ctr 2021
400	Aging Title III B Administration
401	AARP SENIOR DAY
402	Senior Games/Prom
403	Mental Helath Coalition
404	State Senior Games Funding
405	Title III B Social Services
406	Title III I & A
407	Aging Community Service Projects
408	Improving Arthritis Outcomes
409	FAST
410	Aging Resource Market
411	ADRM RAM Event
412	ADRC federal Program
414	ADRC Medicaid Eligible
415	Title III D Health Promotion
416	HAzard ARH Nutrition Program
417	Whitesburg ARH Nutrition

	Program
418	No Wrong Door ADRC2020
420	CDSME
421	WOLFE SR CTR SPEC PROJ
422	Lee Co Sr Ctr Spec Proj
423	LetcherSrSpecProjects
424	UK Student Internship Program
425	Wolfe County Cafe
430	Title III Ombudsman
431	State Ombudsman
435	Title III Stimulus Fund Admin
440	Stimulus Congregate Meals
445	Stimulus Home Delivered Meals
454	Title III C1 Admin
455	Title III Congregate Meals
456	Humana Meals Program
457	Congregate-COVID-19
458	Title III COVID19 Congregate Admin
459	Title III C2 Admin
460	Title III C Home Delivered Meals
461	OAA-COVID19 Home Delivered
462	OAA COVID-19 HDM Admin
463	Self-Pay Home Delivered Meals
465	Title III Elder Abuse
466	Elder Abuse Council Grant
467	Elder Abuse Council
468	Medicaid Fraud and Abuse Control Grant
469	Census 2020 Grant
470	COVID-19 CHFS Congregate Meals
471	COVID-19 CHFS Home Del Meals
475	Title III F Disease Prevention
484	Title III Caregiver Admin
485	Family Caregiver
486	Title III E CG ADRC
505	Homecare Administration
510	Homecare Assessment
512	PCHP Referrals/Assessments
515	Homecare Case Management
517	Homecare Program Services
520	KRADD Homecare Aids
525	Homecare Home Delivered



5500	Space Rental
5515	Building Maintenance
5520	Utilities
5610	Office Supplies
5611	Food Supplies
5615	Kitchen & Janitorial Supplies
5620	Office Furniture
5621	Janitorial Supplies
5705	Auto Expense
5710	Computer Services
5715	Insurance & Bonding
5720	Public Notices
5723	Subscriptions
5725	Printing
5728	Film & Developing
5729	Information System Access
5730	Telephone Expense
5735	Postage
5740	Ceremonies & Special Projects
5741	AARP SENIOR DAY
5745	Equipment Rental
5746	Background Checks
5747	Software Maintenance
5748	Equipment Maintenance
5749	Office Equipment
5750	Employee Training
5751	Board Training
5753	Membership Dues
5755	Other Expenses
5760	Consultants
5766	Audit
5769	Amortization Expense
5770	Depreciation
5771	S/L Payable to Retirement
5775	In-Kind
5776	Background Checks
5777	Health Insurance Admin Fee
5778	Interest Expense
5779	Medicaid CDO Payroll Funds Payable
5780	KOHS County Equipment
5781	Homecare Choices Services
5782	Fire Prevention Grant Supplies
5783	Medicaid Durable Goods
5784	Promo/Educational Supplies
5798	Title III Program Income
5799	Local Match
6100	Aging Subcontractor Services
6124	Staff Travel Reimbursement
6125	Title V Enrollee Travel
7110	Shared Cost Allocated

## Work Elements

<u>Account Code</u>	<u>Account Title</u>
000	General
100	Indirect
120	Community Economic Development
125	CDBG
130	ARC Planning-Federal
131	ARC Planning-State
230	Transportation Planning
231	Transportation Data Collection
232	Transportation Safety Planning
233	East Ky Leadership Health Grant
297	CCC Grant Admin
298	CCC Regional Network Salary
370	Water/Wasterwater Training
371	Performance Contracts
375	Pre Disaster Mitigation
376	Flood Assistance Mitigation
377	KACo Safety Grant 2021
381	COVID-19 Emergency Funds
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400	Aging Title III B Administration
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406	Title III I & A
407	Aging Community Service Projects
408	Improving Arthritis Outcomes
409	FAST
410	Aging Resource Market
411	ADRM RAM Event
412	ADRC federal Program
414	ADRC Medicaid Eligible
415	Title III D Health Promotion
416	HAzard ARH Nutrition Program
417	Whitesburg ARH Nutrition Program
418	No Wrong Door ADRC2020
420	CDSME
421	WOLFE SR CTR SPEC PROJ
422	Lee Co Sr Ctr Spec Proj

1110	Operations Checking Account
1112	Aging Bank Account
1113	RLF Bank Account
1114	FUND 30 CASH
1115	Local Funds Bank Account
1116	Building Renovation Project
1117	USDA RD LOAN RESERVE ACCT
1140	Petty Cash
1160	TCD Investments
1162	RLF Investments
1205	Accounts Receivable
1206	Homecare Client A/R
1207	A/R Beginning Balances - Local
1208	CDO Receivable
1210	DUE FROM AGING
1225	Loans Receivable
1226	Allowance for Doubtful Loans
1230	A/R Local
1231	A/R LOCAL BEGINNING BALANCE
1255	Interest
1290	Due To/Due From
1291	To Clear Due To/Due From
1300	Prepaid Expenses
1305	Prepaid Rent
1410	Fixed Assets
1412	BUILDING ASSETS
1413	NEW BUILDING PROJECT
1420	Gain/Loss
1460	Accumulated Depreciation
1461	Unamortized debt Cost
1999	Deferred Outflow
2010	Accounts Payable
2011	AP Beginning Balances
2012	BUILDING LOAN PAYABLE
2013	Current Portion of Notes Payable
2015	Accounts payable Federal
2016	Accounts Payable VISA
2020	Accounts Payable State
2021	Audit Liability
2110	Accrued Payroll
2202	Federal Payroll Taxes Payable
2206	Accrued Unemployment
2208	Medical Insurance Payable
2210	CCU Withholding
2211	Workers Comp
2212	AFLAC Deduction
2213	Cincinnati Life Insurance
2214	KY Income Tax Withholding
2215	Hazard Income Tax Withholding

2216	Lincoln Life Insurance Payable
2217	Perry Co. Occupational Tax Payable
2218	Whitesburg Occupational Tax
2219	Community Event Planning
2221	KRADD Food Pantry
2227	Deferred Comp Loan Pmt
2228	Deferred Comp Withholding
2229	Roth 401k Deferred Comp
2230	CERS Retirement Contribution
2231	CERS Employee Deduction
2232	CERS Reimbursement
2235	Miscellaneous Withholding
2240	CDO Payroll Services Payable
2245	Due to Medicaid
2310	Accrued Annual Leave
2320	Unearned Revenue
2410	DUE TO GOF FROM AGING
2500	DEFERRED REVENUE
2501	Deferred Liability
2600	Pension Liability
2999	Deferred Inflows
3020	Fund Balance Unreserved
3052	RLF Fund Balance
3053	Fund Balance RLF
4110	Federal Revenue
4120	State Revenue
4121	Medicaid CDO Payroll Funds
4125	Medicaid CDO Payroll
4200	In-Kind Revenue
4230	Homecare Program Services Revenue
4310	Local Revenue
4410	Interest Revenue
4510	Other Revenue
4512	Rental Income
4540	Title III Program Income
4541	Title III Program Income
4545	Other Program Income
4550	Local Match
4560	Title III B In-kind
4561	Title III B In-Kind
4562	In-Kind Match
5110	Personnel Expense
5205	Support Services
5210	Burden
5212	Leave Accrual
5331	Caregiver Respite Vouchers
5332	Caregiver Support Services
5333	Grandparent Support Services
5410	Staff Travel
5413	Board Travel

	Meals
535	Homecare Social Services
705	Title V Administration
710	Title V Enrollee Wages
715	Title V Other Enrollee Costs
810	SHIP Administration
811	SHIP SE4A
815	HCFA/SHIP
816	SHIP Low Income Subsidy
820	USDA/NSIP
825	Disaster & Emergency
830	Title VII Ombudsman
891	CMS MIPPA II SHIP Services
893	AOA MIPPA III AAA Sevcs
895	AOA MIPPAIII ADRC Sevrc
900	Medicaid CDO Payroll
905	Medicaid CDO Financial mngt
910	Medicaid CDO Supprot Broker
911	CPR Training
912	Medicaid Durable Goods

**Chart of Accounts  
Fiscal Year 2022**

The Kentucky River Area Development District's Chart of Accounts is table Driven. Therefore, any combination of the following five segments is a valid account number.

The following list is a complete description of each account type included in the chart of accounts:

<u>Acronym</u>	<u>Description</u>
CSH	Cash Account
OA	Other Assets
AR	Accounts Receivable
ARO	Other Accounts Receivable
FAO	Fixed Assets
AP	Accounts Payable
APO	Other Accounts Payable
OL	Other Liabilities
REV	Revenue
NAE	Net Assists
EXP	Expenses

***Fund***

<u>Account Code</u>	<u>Account Title</u>
01	General Fund

***General Ledger Accounts***

<u>Account Code</u>	<u>Account Title</u>
---------------------	----------------------

423	LetcherSrSpecProjects
424	UK Student Internship Program
425	Wolfe County Cafe
430	Title III Ombudsman
431	State Ombudsman
435	Title III Stimulus Fund Admin
440	Stimulus Congregate Meals
445	Stimulus Home Delivered Meals
454	Title III C1 Admin
455	Title III Congregate Meals
456	Humana Meals Program
457	Congregate-COVID-19
458	Title III COVID19 Congregate Admin
459	Title III C2 Admin
460	Title III C Home Delivered Meals
461	OAA-COVID19 Home Delivered
462	OAA COVID-19 HDM Admin
463	Self-Pay Home Delivered Meals
465	Title III Elder Abuse
466	Elder Abuse Council Grant
467	Elder Abuse Council
468	Medicaid Fraud and Abuse Control Grant
469	Census 2020 Grant
470	COVID-19 CHFS Congregate Meals
471	COVID-19 CHFS Home Del Meals
475	Title III F Disease Prevention
484	Title III Caregiver Admin
485	Family Caregiver
486	Title III E CG ADRC
505	Homecare Administration
510	Homecare Assessment
512	PCHP Referrals/Assessments
515	Homecare Case Management
517	Homecare Program Services
520	KRADD Homecare Aids
525	Homecare Home Delivered Meals
535	Homecare Social Services
705	Title V Administration
710	Title V Enrollee Wages
715	Title V Other Enrollee Costs
810	SHIP Administration
811	SHIP SE4A
815	HCFA/SHIP
816	SHIP Low Income Subsidy
820	USDA/NSIP
825	Disaster & Emergency
830	Title VII Ombudsman
891	CMS MIPPA II SHIP Services
893	AOA MIPPA III AAA Sevcs
895	AOA MIPPAIII ADRC Sevrc

900	Medicaid CDO Payroll
905	Medicaid CDO Financial mngt
910	Medicaid CDO Supprot Broker
911	CPR Training
912	Medicaid Durable Goods
105	Drug Coalition
120	Community Economic Development
125	CDBG
130	ARC Planning-Federal
131	ARC Planning-State
230	Transportation Planning
370	Water/Wasterwater Training
371	Performance Contracts
373	Revolving Loan Fund
375	Pre Disaster Mitigation
376	Flood Assistance Mitigation
400	Aging Title III B Administration
401	AARP SENIOR DAY
402	Senior Games/Prom
405	Title III B Social Services
406	Title III I & A
407	Aging Community Service Projects
408	Improving Arthritis Outcomes
409	FAST
410	Aging Resource Market
411	ADRM RAM Event
412	ADRC federal Program
413	Health Exchange Kynector
414	ADRC Medicaid Eligible
415	Title III D Health Promotion
416	Hazard ARH Nutrition Program
417	Whitesburg ARH Nutrition Program
420	CDSME
421	WOLFE SR CTR SPEC PROJ
422	Lee Co Sr Ctr Spec Proj
423	LetcherSrSpecProjects
430	Title III Ombudsman
431	State Ombudsman
454	Title III C1 Admin
455	Title III Congregate Meals
456	Humana Meals Program
459	Title III C2 Admin
460	Title III C Home Delivered Meals
465	Title III Elder Abuse
466	Elder Abuse Council Grant
467	Elder Abuse Council
468	Medicaid Fraud and Abuse Control Grant
475	Title III F Disease Prevention
480	KY Caregiver Admin
481	KY Caregiver Services



482	KY Caregiver ADRC
484	Title III Caregiver Admin
485	Family Caregiver
486	Title III E CG ADRC
505	Homecare Administration
510	Homecare Assessment
515	Homecare Case Management
517	Homecare Program Services
520	KRADD Homecare Aids
525	Homecare Home Delivered Meals
535	Homecare Social Services
705	Title V Administration
710	Title V Enrollee Wages
715	Title V Other Enrollee Costs
810	SHIP Administration
815	HCFA/SHIP
820	USDA/NSIP
830	Title VII Ombudsman
891	CMS MIPPA II SHIP Services
893	AOA MIPPA III AAA Sevcs
895	AOA MIPPA III ADRC Sevrc
905	Medicaid CDO Financial mngt
910	Medicaid CDO Support Broker
911	CPR Training
912	Medicaid Durable Goods

***Performance Contracts***

<u>Account Code</u>	<u>Account Title</u>
00	General
01	General
02	Whitesburg Upper Bottom Water
03	KIA
04	Jackson Federal Place CDBG
05	Campton Sewer Rehab
06	Beattyville Tourism Grant
07	Brownfields Grant
08	Leslie Co. Clerk Maps
09	Fleming Neon Water Plant
10	Jackson Lift Stat Rehab PhII
11	Ball Cr/hindman Sanitary Sewer Study
12	KIA/WRIS
13	Jackson Lift Station Rehab
14	Hazard Wastewater GPS
15	Whitesburg Daniel Boone Hotel
16	North Perry Water Phase II
17	South Perry Water Pahse IV
18	Buckhorn Water Project
19	PEW Health Impact Study

20 Beattyville/Lee Fire Dept Roof Replacement  
 21 Perry Co. Sanitation Dist  
 22 Breathitt Elk View Project  
 23 Letcher Pert/Pine/Cram Creek Water  
 24 BERE PASS THRU GRANT  
 25 Chavies Wastewater Collection System  
 26 Wolfe/Campton WX21237110  
 27 Letcher Millstone Water  
 28 Letcher Deane/Mill Cr Water  
 29 Booneville Fish Cr Loop  
 30 Letcher HWY 160 Premium Phase II  
 31 Beattyville Prison Sewer  
 32 Jackson Lakeside Water/Sewer  
 33 Booneville Water Rehab Phase I  
 34 East Perry Commercial Development  
 35 Project  
 36 Campton Tank Replace WX21237011  
 37 Letcher Bull Cr/ Elk Cr Water Phase 1  
 38 Breathitt WD Waterline Extension Project  
 39 Hindman Sewer Rehab & WWTP(2018)  
 40 Letcher Cumberland River Water  
 41 Campton Bethany Water Improvements  
 42 Breathitt Bethany Road Water  
 43 ChaviesWW HaddockFork  
 44 Roark Mountain Waterline Extension  
 45 KY Ag Dev Info System  
 46 Beattyville Sewer Rehab Project  
 47 Booneville I&I Replacement Project  
 48 Perry HWY80-476 Interconnect 2020  
 49 CarrCreek Alumni Association 2020  
 50 Jackson Waterline Replace Phase I 2020  
 51 Vicco Operations  
 52 Booneville Pump Station Rehab 2020  
 53 Hazard/PerryBikeWalkKRDH2020  
 54 Beattyville Connect AML2020  
 55 CamptonWLEP/Spring Branch2020  
 56 JFA/EDA COVID-19 Response Grant 2020  
 57 Hindman Waterline Extention 2020  
 58 Fleming Neon Sewer Project  
 59 Vicco WWTP & Sewer Collection 2020  
 60 TCEA Drone Port Water/Sewer AML 2020  
 61 Breathitt ElkView Phase II AML  
 62 SYKES-East Perry CommDevProj 2020  
 63 SYKES Phase2 ARC 2020  
 64 Booneville Radio Read Meter 2020  
 65 TCEA Drone Port Water/Sewer ARC 2020  
 66 Letcher WSD Cumberland Interconnect  
 67 Breathitt CWD WLX Phase2 (2020)  
 68 Jackson Sewer Rehab (2020)  
 69 Lee Co Crystal Creek Sub 2021

70	Knott Co. Ball creek
71	Knott Co. Irishman Creek Water
72	Hindman Water Improvements
73	Owsley Co Community Center
74	Carr Creek Water Phase I
75	SOAR Initiative
76	Booneville Hilltop Tank
77	Booneville I&I Reduction
78	Vicco KIA
79	Letcher HWY 1410 Interconnect
80	Letcher Redstar Ulvah Hallie Water
81	Letcher HWY 160 Water
82	Perry Pomp Hollow Water
83	Whoopfalara Project
84	Jackson Water Tank Proj
85	Perry Fort Branch Water
86	Knott Carr Creek Water Phase 2 &3
87	Ball Cr Ph II Sewer
88	Econ Dev Leakage Study
89	Economic Dev Recovery Grant
90	Perry Co Magisterial Districts
91	Breathitt SRF Canoe
92	Local Road Updates - Breathitt
93	Local Road Update - Knott
94	Local Road Update - Lee
95	Local Road Update - Leslie
96	Local Road Update - Letcher
97	Local Road Update - Owsley
98	Local Road Update - Perry
99	Local Road Updates - Wolfe Letcher Thornton

**Subcontractors**

<u>Account Code</u>	<u>Account Title</u>
00	General
01	Breathitt County Senior Citizens
02	Letcher County Senior Citizens
04	Owsley County Senior Citizens
05	Perry County Senior Citizens
06	Appalachian Research & Defense
07	Kentucky River District Health Dept
08	Perry Co Fiscal Court
11	Lee County Constant Care
12	Leslie County Senior Citizens
15	Knott County Senior Citizens
18	Wolfe County Senior Citizens
19	Lee County Senior Citizens

## 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 for FY 2022, is to establish billing or final indirect costs rates for the period of July 1, 2021 through June 30, 2022 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". 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 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 methodology.

I declare that the foregoing is true and correct.

Governmental Unit: Kentucky River Area Development District

Signature: 

Name of Official: Michelle Allen

Title: Executive Director

Date of Execution: 4-14-21

FY 2022 CAP DOCUMENTATION FORM

NAME of ADD: Kentucky River ADD

Individual completing form: Kimberly Coomer

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 2021 CAP

Changes from FY 2021 CAP are as specified:  
(additional pages may be used if necessary)

Signed:  Print Name: Michelle Allen

Title: Executive Director Date: 4-14-21