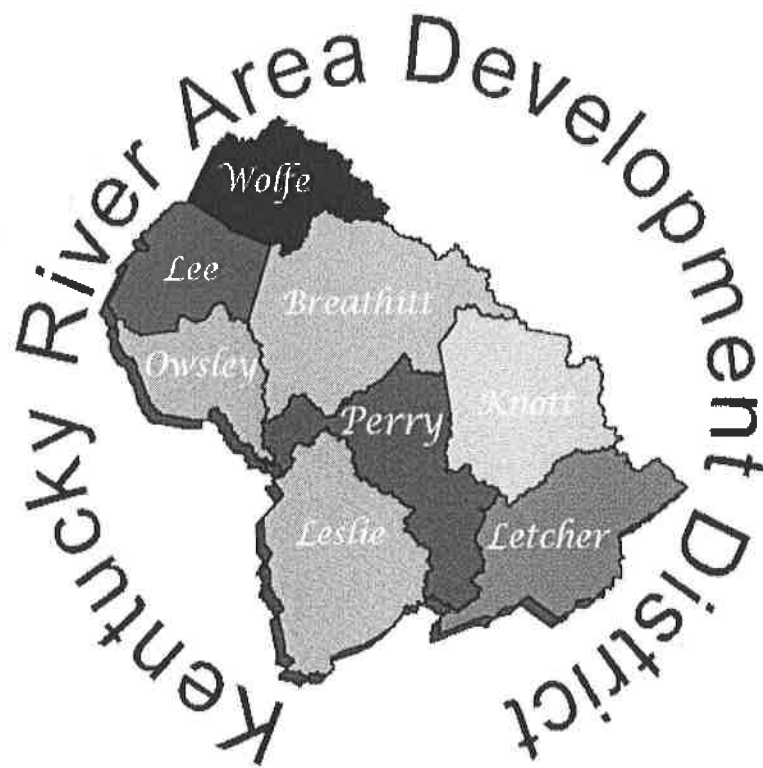


# ***COST ALLOCATION PLAN***

***FISCAL YEAR 2021***

***July 1, 2020 — June 30, 2021***



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

Kentucky River Area Development District  
Fiscal Year 2021 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 2019 Audit

**KENTUCKY RIVER AREA DEVELOPMENT DISTRICT, INC**

**COST ALLOCATION PLAN**

**FOR YEAR ENDING JUNE 30, 2021**

**INTRODUCTION**

In accordance with 2 CFR Part 225 (formerly Circular No. A-87), A-122, 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 "Cost Principles for State, Local, and Indian Tribal Governments", 2 CFR Part 225 (OMB Circular A-87) 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 2021.

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 225 (Circular A-87), 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**

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**

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 Modified Total Direct Cost 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, 2019**

<u>Indirect Costs Applied</u>	
Personnel Expense	\$220,875
Fringe Benefits	138,612
Staff Travel	11,083
Auditing	22,900
Supplies	50,038
Postage	10,880
Telephone & Utilities	34,356
Dues, fees, subscriptions	17,927
Equipment, Leases, & Depr.	123,977
Other	70,584
<b>Total Indirect Costs Applied</b>	<b><u>\$701,232</u></b>
<u>Direct Salary &amp; Benefit Expenditures</u>	
<b>Salary Total as Listed in FY 2019 Audit</b>	<b>\$1,565,288</b>
Less:	
Title V Enrollee Wages*	(213,682)
Indirect Salary Expenses	(220,875)
<b>Total Direct Salary Expenditures</b>	<b>\$1,130,731</b>
<b>Benefit Total as listed in FY 2019 Audit</b>	<b>\$1,460,142</b>
Less:	
Net Pension Liability from Local Operations	(527,512)
Less:	
Title V Enrollee Benefits*	(16,961)
Indirect Benefits Expenses	(138,612)
<b>Total Direct Benefits Expenditure</b>	<b>\$777,057</b>
<b>Total Direct Salary &amp; Benefits Expenditure</b>	<b>\$1,907,788</b>
<b>Indirect Cost Rate for FY 2019</b>	<b>36.76%</b>

**Kentucky River Area Development District  
Modified Total Direct Program Costs  
As of June 30, 2019**

<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	9,511	5,920	15,431	5,672	36.76%
Title III Ombudsman	8,059	5,624	13,683	5,029	36.75%
Title III B Services	45,634	36,559	82,193	30,211	36.76%
Title III C1 Admin	9,711	6,061	15,772	5,797	36.76%
Title III C1 Services	34,452	24,688	59,140	21,738	36.76%
Title III C2 Admin	8,515	5,170	13,685	5,030	36.76%
Title III C2 Services	18,331	15,498	33,829	12,434	36.76%
Title III D Services	5,818	4,632	10,450	3,841	36.76%
Title VII Ombudsman	2,355	1,646	4,001	1,471	36.77%
Elder Abuse	1,311	888	2,199	808	36.74%
Title III E Admin	4,352	2,691	7,043	2,589	36.76%
Title III E Caregiver	27,518	17,346	44,864	16,490	36.76%
KY Ombudsman	16,097	11,528	27,625	10,154	36.76%
Homecare Admin	16,749	9,453	26,202	9,631	36.76%
Homecare Assessments	2,855	2,209	5,064	1,861	36.75%
Homecare Case Mngmt	55,352	46,115	101,467	37,295	36.76%
Homecare Social Services	104,730	87,128	191,858	70,520	36.76%
Title V Admin	11,703	7,044	18,747	6,891	36.76%
Title V Other	15,757	9,363	25,120	9,233	36.76%
SHIP	12,746	9,803	22,549	8,288	36.76%
ADRC	8,535	5,455	13,990	5,142	36.75%
IAO	95	88	183	67	36.61%
MIPPA SHIP	4,272	3,406	7,678	2,822	36.75%
MIPPA AAA	2,684	2,068	4,752	1,747	36.76%
MIPPA ADRC	4,391	2,854	7,245	2,663	36.76%
CDO HCB Financial Mngt	131,996	86,512	218,508	80,315	36.76%
CDO HCB Support Broker	258,838	183,311	442,149	162,518	36.76%
Transportation Planning	44,449	26,553	71,002	26,098	36.76%
Transp. Road Update	2,893	2,437	5,330	1,959	36.75%
Brownfields Grant	3,505	2,048	5,553	2,041	36.75%
Performance Contracts	81,085	48,818	129,903	47,748	36.76%
JFA	176,432	104,141	280,573	103,128	36.76%
<b>Total</b>	<b>1,130,731</b>	<b>777,057</b>	<b>1,907,788</b>	<b>701,231</b>	<b>36.76%</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 2021**

<u>Account Code</u>	<u>Account Title</u>
000	General
100	Indirect
105	Drug Coalition
120	Community Economic Development
125	CDBG
130	ARC Planning
131	ARC Planning
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
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 MIPPAIII ADRC



	Sevrc
905	Medicaid CDO Financial mngt
910	Medicaid CDO Supprot Broker
911	CPR Training
912	Medicaid Durable Goods

**Chart of Accounts  
Fiscal Year 2021**

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>
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`
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
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 MIPPAIII 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	Whitesburg Upper Bottom Water
02	KIA
03	Jackson Federal Place CDBG
04	Campton Sewer Rehab
05	Beattyville Tourism Grant
06	Brownfields Grant
07	Leslie Co. Clerk Maps
08	Fleming Neon Water Plant
09	Jackson Lift Stat Rehab Phill
10	Ball Cr/Hindman Sanitary Sewer Study
11	KIA/WRIS
12	Jackson Lift Station Rehab
13	Hazard Wastewater GPS
14	Whitesburg Daniel Boone Hotel
15	North Perry Water Phase II
16	South Perry Water Phase IV
17	Buckhorn Water Project
18	PEW Health Impact Study
19	Beattyville/Lee Co. Fire Dept Roof
20	Perry Co. Sanitation Dist
21	Breathitt Elk View Project
22	Letcher Pert/Pine/Cram Creek Water

23	Berea Pass Thru Grant
24	Chavies Wastewater Collection Systems
25	Wolfe/Campton WX21237110
26	Letcher Millstone Water
27	Letcher Deane/Mill Cr Water
28	Booneville Fish Creek Loop
29	Letcher HWY 160 Premium Phase II
30	Beattyville Prison Sewer
31	Jackson Lakeside Water/Sewer
32	Booneville Water Rehab Phase I
33	East Perry Commercial Development Project
34	Campton Tank Replace WX21237011
35	Letcher Bull Cr/ Elk Cr Water Phase 1
36	Breathitt WD Waterline Extension Project
37	Hindman Sewer Rehab & WWTP(2018)
38	Letcher Cumberland River Water
39	Campton Bethany Water Improvements
40	Breathitt Bethany Road Water
41	Chavies WW Haddock Fork
42	Roark Mountain Waterline Extension
43	KY Ag Dev Info System
44	Beattyville Sewer Rehab Project
45	Booneville I&I Replacement Project
46	Whitesburg CDBG
47	Owsley County Water New FY 08
48	Letcher WD Debt Relief
49	Vicco Operations
50	Buckhorn Route 28 Water
51	Letcher Radio Read Meter Conversion
52	Hyden Water CDBG
53	GRADD Broadband Contract
54	Ball Cr WWTP Improvements
55	Pippa Passes WWTP Improvements
56	Fleming Neon Sewer Project
57	Perry Lewis Hollow Water
58	Craft Colley/Dry FrkSewer
59	Jenkins Phase IV Water
60	Campton School Apt
61	SPGE Training
62	Vicco Water
63	Campton Water Treatment Plant
64	Jenkins KIA \$20,000
65	Jenkins KIA \$5,000
66	Jackson KIA DWSRF
67	Whitesburg Carbon Feed System
68	Knott Co. Ball creek
69	Knott Co. Irishman Creek Water
70	Hindman Water Improvements
71	Owsley Co Community Center
72	Carr Creek Water Phase I



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

**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

U.S. Department of Commerce, Economic Development Administration  
1401 Constitution Avenue, NW  
Washington, DC 20230

**CERTIFICATE OF INDIRECT COSTS**

This is to certify that I have reviewed the indirect cost rate proposal prepared and maintained herewith and to the best of my knowledge and belief:


(1) All costs included in this proposal dated 04/27/2020 [identify date indirect cost rate proposal was finalized] to establish indirect costs rate(s) for July 1, 2020 to June 30, 2021 [identify start/end dates for the fiscal year covered by the indirect cost rate] are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200) 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 predetermined rate.

(3) The indirect cost rate calculated within the proposal is 36.76% [identify rate(s)], which was calculated using a direct cost base type of Salary & Fringe [identify type of direct cost base – Salary & Fringe, MTDC, etc.]. The calculations were based on actual costs from fiscal year 2019 to obtain a federal indirect cost billing rate for fiscal year 2021.

(4) All documentation supporting the indirect cost rate identified above must be retained by the Recipient. This rate should be reviewed and validated as part of the Recipient's annual financial audit.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct.

Organization Name: Kentucky River Area Development District  
Signature:   
Name of Authorized Official: Michelle Allen  
Title: Executive Director  
Email Address and Phone: michelle@kradd.org 606-436-3158  
Date of Execution: April 27, 2020

FY 2021 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 2020 CAP

Changes from FY 2020 CAP are as specified:  
(additional pages may be used if necessary)

Signed:  Print Name: Michelle Allen

Title: Executive Director Date: 4-27-2020

# KRADD Organizational Chart

