



COST ALLOCATION PLAN

FOR FISCAL YEAR 2019

PREPARED BY:

FIVCO AREA DEVELOPMENT DISTRICT

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**FIVCO AREA DEVELOPMENT DISTRICT
COST ALLOCATION PLAN
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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 2019 to establish billing or final indirect costs for July 1, 2018 - June 30, 2019 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR part 200, formerly known as OMB Circular A-87. 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 casual 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.

FIVCO Area Development District
Sherry McDavid, Executive Director
January 31, 2018


Signature

INTRODUCTORY STATEMENT

FIVCO Area Development District is one of fifteen Area Development Districts established in 1967 in the State of Kentucky for regional planning and development. In 1972, the Area Development Districts became official public agencies of the State of Kentucky by order of the Kentucky Revised Statute Chapter 147A.

The FIVCO area consists of the counties of Carter, Boyd, Greenup, Lawrence, and Elliott. FIVCO coordinates planning and development activity for the local governments in this five-county area. FIVCO serves to provide orderly planning and implementation of local, state, and federal programs that address the goal of continued progressive development of its district. FIVCO provides an effective link to the executive branch of state government through its partnership with the Kentucky Department for Local Government.

The FIVCO staff includes professionals with expertise in various areas who provide technical assistance to local government units in such areas as community and economic development, public administration, budgeting and financial administration, housing and health. In addition, FIVCO administers the Workforce Investment Act and is the designated Area Agency on Aging for this district.

The FIVCO structure consists of a Board of Directors, advisory committees, and staff. The overall governing and policy setting body is the Board of Directors, authorized and constituted under Kentucky Revised Statutes Chapter 147A. The purpose of the Board is to determine the needs and priorities of the FIVCO district, and to insure that governmental relationships are well designed and implemented. Personnel matters are delegated to the Personnel Committee. The Personnel Committee reports to the Executive Committee, which has full authority to act for the Board in internal affairs. The FIVCO by-laws provide that the Executive Committee include District officers with representatives from each county. The Executive Director is charged with the day-to-day administration of FIVCO.

The advisory committees are composed of local elected officials, professionals, and citizens and are established to address functional areas. These committees develop recommendations for the Board of Directors to consider in making final decisions on regional programs and activities.

The FIVCO staff carries out Board policies through the programs approved by the Board. FIVCO operates under policies and procedures approved by the Board of Directors. The state lead agency for FIVCO is the Kentucky Department for Local Government. The federal lead agency is the Economic Development Administration.

FIVCO operates on a fiscal year basis that begins July 1 and ends June 30. The computerized accounting system is maintained on a cash basis monthly and is converted to accrual basis at June 30 of each fiscal year.

FIVCO receives funds from various federal, state, and local governments for the completion of specific scopes of work. It is necessary to prepare a cost allocation plan for FIVCO's operating budget due to these varied sources of revenues. The purpose of the cost allocation plan is to properly allocate direct and shared costs to each grant.

The cost allocation plan is developed annually in accordance with the guidelines established in 2CFR part 200, formerly Office of Management and Budget Circular A-87, "Cost Principles for State and Local and Indian Tribal Governments", A-122 "Cost Principles for Non-Profit Organizations", and A-133, "Audits of States, Local Governments, and Non-Profit Organizations". The annual cost allocation plan is submitted to the Kentucky Department for Local Government for review.

The process of developing a cost allocation plan begins with determining the total program budget for the fiscal year for revenues and expenses from all sources. This budget is submitted to the Board of Directors in June for approval so that an operating budget may be in effect by July 1 of the fiscal year. Once this budget has been developed, expenditures for each grant must be identified as a direct or shared cost. A direct cost is a cost that can be specifically identified to a particular grant. Shared costs are costs that are incurred for a common or joint purpose and benefit more than one grant. Shared costs are allocated to the grants based on

each grant's percentage of direct salary and burden to the total direct salary and burden of the entire agency. FIVCO's shared costs are broken down into two types. Programs that are housed in the FIVCO office building share in all indirect costs, while programs that are housed elsewhere share in all indirect costs except for rent, postage, telephone, utilities, subscriptions, insurance, printing costs, and office supplies.

FORMAL BOOKS OF ENTRY

The accounting system for FIVCO is maintained on an in-house computer system. Payroll is processed bi-weekly, and accounts payable checks are processed on a weekly basis. FIVCO's accounting system is broken down into the following areas:

1. General Ledger - This is the main book of entry and provides a summary of all transactions each month, by individual account.
2. Payroll Journal - This journal records the salary paid to each employee for the individual pay period, as well as monthly, quarterly, and annual totals. It shows the distribution of amounts withheld from employee's wages, and gives a grand total of gross payroll, withholding amounts, and net payroll for the period. Each employee completes a bi-weekly timesheet and charges time to each grant they worked on during the pay period, and to leave and holiday time if applicable. These timesheets are entered into the computer, and each employee's salary, burden, and leave are allocated to the grants based on the hours with which the employee charged to each work element.
3. Accounts Payable - This includes all vendor information, invoices, and check registers. The check register lists each check number, the payee, and the amount paid for each weekly cycle.
4. Cash Receipts Journal - This book of entry lists each individual source of receipts that is received by FIVCO on a monthly basis. Each monthly report shows all receipts, the amount of the receipt, the payer, the date received and deposited, and allocates the receipt to the appropriate grant program.
5. Journal Entry Journal - This journal provides a listing of all adjusting and closing entries made to the General Ledger for the period.

COST ALLOCATION POLICY

All costs incurred by FIVCO must be charged to a specific program element as a direct charge or allocated to all program elements as a shared cost. Direct charges are defined in 2 CFR Part 200 as those that can be identified specifically with a particular cost objective. Shared costs are those incurred for a common or joint purpose benefitting more than one program element, and not readily assignable to the program elements specifically benefited. Below is a listing of the direct and shared costs that apply to FIVCO and the manner in which they will be charged.

IDENTIFICATION OF DIRECT AND INDIRECT COSTS

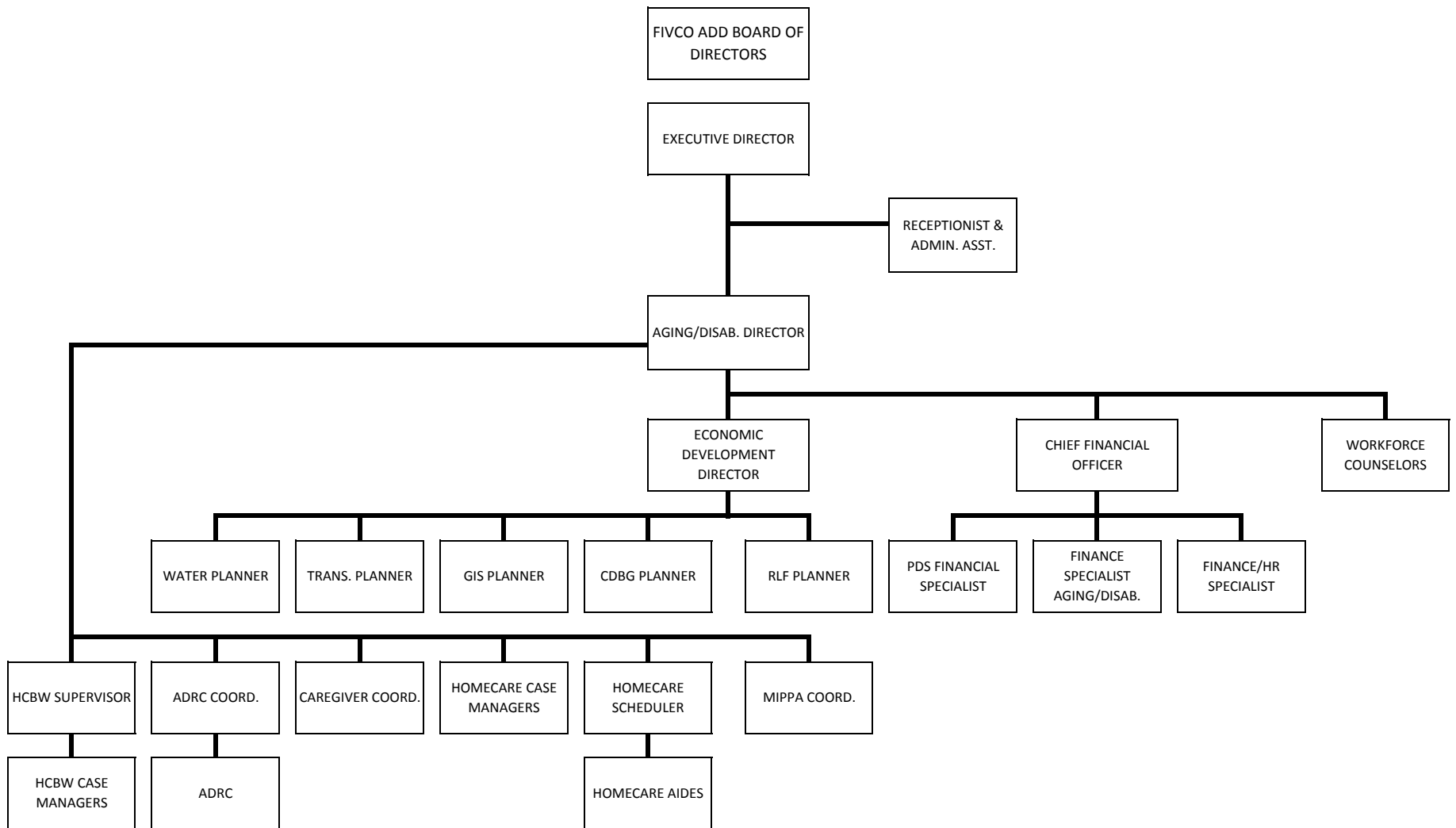
1. **SALARY** - All salaries of professional employees, which can be related to specific program elements, are charged as a direct cost to the program elements to which their work is attributable. All salaries of employees, which cannot be related to a specific program element, but instead supports all program elements, will be charged as an indirect cost. Administrative salaries, such as the Executive Director, Assistant Director, Finance Officer, and other office and accounting clerks, are charged to indirect costs when doing administrative functions. However, these positions charge directly to a program element when actually working on specific program elements, and these charges are based on actual time.
2. **BURDEN** - All employee burdens, which can be specifically related to, an employee whose salary is being charged as direct cost is also charged as a direct cost. Employee burden, which is related to an employee whose salary is being charged as an indirect cost, is charged as an indirect cost. Any employee burden, which is a group policy and cannot be broken down to each specific employee, is also charged as an indirect cost.
3. **CONTRACTS** - Consulting Contracts, which are directly attributable to specific work elements, are charged as a direct cost to the programs in which they appear.

4. **PRINTING** - Any printing costs, which are directly attributable to a specific work element, will be charged as a direct cost. All miscellaneous printing costs are to be charged as an indirect cost.
5. **TRAVEL** - All travel costs, which are directly attributable to a specific element, are charged as a direct cost. All other travel costs are to be charged as indirect costs.
6. **LEAVE** - All leave which can be specifically related to an employee whose salary is being charged as a direct cost is also charged as a direct cost. Any leave which is related to an employee whose salary is being charged as an indirect cost is also charged as an indirect cost.
7. **AUDIT FEES** - All audit fees are charged as indirect costs.
8. **EQUIPMENT RENTAL** - All equipment rental costs are charged as indirect costs, unless directly attributable to a specific element.
9. **COMMUNICATIONS** - All communication costs are charged as indirect costs.
10. **INSURANCE** - Insurance premiums are to be charged as an indirect cost, except when it is for the benefit of a specific element.
11. **BUILDING COSTS** - All building costs, including utilities, are charged as indirect costs.
12. **MISCELLANEOUS** - Miscellaneous direct charges to programs represent expenses which cannot be charged as salary, burden, leave, travel, or contract expense. Any miscellaneous charges, which cannot be identified to a particular element are charged as indirect costs.

All additional costs, which are not identified above, will be charged as indirect costs unless indicated otherwise by the Department for Local Government, or prohibited by federal regulation.

ALLOCATION OF INDIRECT COSTS

Shared costs are calculated at month-end based on actual expenses. These indirect costs are then allocated to the work elements. FIVCO has 2 Indirect Cost Pools. Cost Pool 1 is allocated to all grants, regardless of their office location. Cost Pool 2 represents indirect costs that benefit only the grants located at the FIVCO main office. The basis of FIVCO's allocation of indirect costs is direct salary and burden. This method provides an equitable distribution of costs to an element, because the allocation is based on actual time spent working on that element.



FIVCO AREA DEVELOPMENT DISTRICT DEPARTMENTAL JOB FUNCTIONS

TRANSPORTATION

The Transportation department provides Regional Transportation planning for the FIVCO ADD area. The department provides ongoing technical and management assistance. Other transit management activities include ridership surveys, route studies and preparation of grants.

COMMUNITY AND ECONOMIC DEVELOPMENT

The Community and Economic Development department provides assistance to the local units of government and Special Purpose Government Entities. GIS/GPS services are provided for Water Planning along with writing grants and maintaining systems that comply with state and federal regulations. Through the Community Development Block Grant this department prepares grant applications and project management services for local units of government. Through public administration management and financial administration FIVCO ADD provides technical assistance to the five counties and 15 cities with their daily operations including preparation, adoption and administration of budgets; tax rates calculations; personnel policies; utility; and administrative codes. FIVCO ADD's Revolving Loan Fund (RLF) is administered by this department. The RLF provides low interest loans to developers.

EMPLOYMENT AND JOB TRAINING

The Job Training department provides basic educational, employment, occupational, and work-related skills training programs for economically disadvantaged and dislocated workers in the FIVCO five county area. These programs are available for both adult and youth participants.

FIVCO AREA DEVELOPMENT DISTRICT DEPARTMENTAL JOB FUNCTIONS (cont.)

SOCIAL SERVICES

The Social Services department is the designated Area Agency on Aging for the five county area. It identifies the needs of the elderly and plans for meeting those needs through a system of in-home and community services. The senior centers provide nutrition education programs, meals, recreation, transportation, information and assistance, outreach, counseling, friendly visiting, telephone reassurance and health education programs. Also, the regional in-home services programs provide to eligible clients assessment, individualized care management, personal care, homemaker, chore, home repair, home delivered meals, and in-home respite services. This department provides health promotion and disease prevention services, visually impaired services and assistance, health information and education programs, and social services coordination for families and children services. Through regional programs the Social Services department provides legal assistance, long-term ombudsman, elder abuse prevention, benefit counseling, Medicaid's Participant Directed Services program, and the National Family Caregivers program.

FINANCE AND ADMINISTRATION

The Finance and Administration department is responsible for all aspects of budgeting, financial reporting and administration of the FIVCO ADD.

SUPPORTING DOCUMENTATION

FIVCO maintains the following types of supporting documentation:

1. Cancelled checks
2. Purchase orders
3. Requisition forms
4. Paid invoices
5. Contracts
6. Timesheets
7. Payroll registers and distribution reports
8. In-kind vouchers
9. Written policies and procedures
10. Cash receipt listings
11. Deposit slips
12. Bank statements
13. Letters and authorizations
14. General ledger
15. Minutes of Board of Directors and Committees
16. Bank reconciliations
17. Computer storage information
18. Quarterly payroll reports and W-2's
19. Travel vouchers
20. Equipment inventory and depreciation schedule

WRITTEN POLICIES AND PROCEDURES

<u>POLICY TYPE</u>	<u>EFFECTIVE DATE</u>	<u>AUTHORIZATION</u>
Retention and Disposal Schedule	12/01/97	KY Dept. of Library Archives
Open Records Procedures	06/15/76	KRS Chapter 61
Personnel Policies	06/03/16	Executive Committee
Purchasing Procedures Procurement	08/19/92	KY Model Code
Property Management	07/01/77	A-102, Attachment N

**FIVCO AREA DEVELOPMENT DISTRICT
SHARED COST APPLIED
FOR THE YEAR ENDED JUNE 30, 2017**

Shared Costs Applied

Salaries	\$ 150,361
Fringe Benefits	68,067
Travel	24,690
Postage	4,584
Legal Services	9,600
Subscriptions	277
Supplies	13,344
Occupancy	63,651
Audit	15,750
Equipment Rental	10,562
Memberships	9,927
Printing	1,314
Telephone	7,917
Utilities	11,423
Insurance	20,396
Accounting Software	31,533
Other	34,406
	<u>\$ 477,802</u>

TOTAL INDIRECT EXPENDITURES	<u>477,802</u>
TOTAL DIRECT SALARY & FRINGE	1,047,737
 FY16 INDIRECT COST PERCENTAGE	 45.60%

**Information based on FY17 audit, page 25*

JFA SHARED COST DISTRIBUTION WORKSHEET

ADD NAME: FIVCO AREA DEVELOPMENT DISTRICT

FISCAL YEAR: 2016-2017

DATE: 30-Jun-17

Element	Program	Salary/Burden Pool #1	Shared Cost Pool #1
120-000	Community & Economic Dev.	\$ 29,099.25	\$ 12,119.15
125-000	CDBG	14,208.04	5,917.53
130-000	ARC	98,555.50	41,046.62
140-000	Management Assistance	24,042.00	10,013.26
150-000	Program Administration	27,316.65	11,376.45
250-000	Special Purpose Gov. Entity	2,220.08	924.66
	JFA Subtotal	195,441.52	81,397.67
190-000	CDBG Techinical Assistance	18,615.59	7,753.76
210-000	ED Recovery Coordinator	338.28	140.51
310-00X	Aging (Title III)	45,171.20	18,812.98
310-007	HICA	568.66	236.95
310-014	Title III Case	36,844.38	15,345.19
310-018	MIPPA AAA	5,840.00	2,432.30
310-019	MIPPA	1,876.94	781.53
330-000	WIA Adult	8,984.59	3,741.83
330-001	WIA Adult Training	-	3,208.26
330-002	WIA Core & Intense	-	2,817.96
334-000	Dislocated Worker	9,203.63	3,833.03
334-001	WIA DW Training	-	11,670.05
334-002	WIA DW Core & Intense	-	9,507.18
337-001	WIA Trade Case Management	-	14,234.08
350-000	Homecare Admin.	47,294.09	19,697.50
350-001	Homecare Case Mgt	125,135.29	52,116.75
350-200	Homecare Aid Services	243,907.30	101,583.03
370-000	Transportation Planning	47,251.31	19,679.16
420-000	Revolving Loan Fund	9,226.84	3,843.06
430-007	Water Contract	37,294.73	15,532.39
438-000	Roadway Data	5,578.23	2,323.20
460-000	CDO Support	121,627.96	50,655.80
460-001	CDO Financial	58,437.75	24,338.66
470-000	Family Caregivers Admin.	4,636.11	1,930.91
470-001	Family Caregivers Serv.	15,550.47	6,476.52
500-001	Medicaid ADRC	7,688.20	3,202.04
650-100	IAO	1,050.01	437.24
680-000	FAST	173.73	72.44
	Total Non JFA	852,295.29	396,404.31
	Total JFA and Others	\$ 1,047,737	\$ 477,802

WORK ELEMENTS

120 EDA
125 CDGB
130 ARC
140 EDA
150 EDA
160 KY AG DEVELOPMENT INFORMATION SYSTEM
170 SAVING OUR APPALACHIAN REGION
180 DLG ECONOMIC DEVELOPMENT
185 ARC/EDA MAPPING PROJECT
190 CDBG PROJECT ADMIN
200 KEAP
210 ECONOMIC DEVELOPMENT RECOVERY COORD
250 SPGE
310 AGING
330 WIA ADULT
334 WIA DISLOCATED WORKER
337 WIA TRADE CASE MANAGEMENT
350 HOMECARE PLANNING
370 TRANSPORTATION PLANNING
420 REVOLVING LOAN FUND
430 WATER, SEWER, AND FEMA
438 ROADWAY DATA
460 CDO PROGRAM
470 FAMILY CAREGIVERS CONTRACT
472 GRANDPARENT CAREGIVERS CONTRACT
500 PDI, ADRC
620 CHRONIC DISEASE
650 IMPROVING ARTHRITIS OUTCOMES
680 FAST

ACCOUNT NUMBER	DESCRIPTION	TYPE
11-1115-000-000	CASH IN BANK CITY NATIONAL	ASSET
11-1120-000-000	CASH IN BANK PAYROLL	ASSET
11-1140-000-000	PETTY CASH	ASSET
11-1198-000-000	UNDEPOSITED CASH JFA	ASSET
11-1199-000-000	EFT Clearing	ASSET
11-1232-000-000	A/R AGING - TITLE III	ASSET
11-1235-000-000	A/R HOMECARE	ASSET
11-1235-000-200	A/R HOMECARE AID	ASSET
11-1237-000-000	A/R WIA	ASSET
11-1238-000-000	A/R TRANS. PLANNING	ASSET
11-1240-000-000	A/R OMBUDSMAN	ASSET
11-1241-000-000	A/R CHRONIC DISEASE	ASSET
11-1243-000-000	A/R USDA	ASSET
11-1246-000-000	A/R SUBCONTRACTORS	ASSET
11-1247-000-000	A/R TRAVEL ADVANCES	ASSET
11-1248-000-000	A/R HICA	ASSET
11-1262-000-000	A/R CDSME	ASSET
11-1265-000-000	A/R IAO	ASSET
11-1268-000-000	A/R FAST	ASSET
11-1270-000-000	A/R OTHER	ASSET
11-1275-000-000	A/R EASTPARK	ASSET
11-1280-000-000	A/R CDO	ASSET
11-1281-000-000	A/R SANDRA REED	ASSET
11-1282-000-000	A/R IRS - CDO 941 REFUNDS	ASSET
11-1292-000-000	A/R ARC GRANT	ASSET
11-1293-000-000	A/R ROADWAY CENTERLINE	ASSET
11-1294-000-000	A/R ADRC	ASSET
11-1297-000-000	A/R MIPPA SHIP	ASSET
11-1298-000-000	A/R MIPPA AAA	ASSET
11-1299-000-000	A/R MIPPA ADRC	ASSET
11-1300-000-000	A/R PDI	ASSET
11-1301-000-000	A/R MEDICAID ADRC	ASSET
11-1400-000-000	A/R SOAR	ASSET
11-1450-000-000	A/R CDBG SP PROJECTS	ASSET
11-1460-000-000	A/R JFA CONTRACT	ASSET
11-1461-000-000	A/R EDRC CONTRACT	ASSET
11-1500-000-000	PREPAID EXPENSE - AUDIT	ASSET
11-1501-000-000	PREPAID EXPENSE - KACO ALL LINES FUND	ASSET
11-1502-000-000	PREPAID EXPENSE - KACO WORKERS COMP	ASSET
11-1503-000-000	PREPAID EXPENSE - KACO UNEMPLOYMENT	ASSET
11-1990-000-010	DUE FROM/TO GENERAL FUND	ASSET
11-1990-000-012	DUE FROM/TO RLF	ASSET
11-1990-000-013	DUE FROM/TO PRIDE RLF	ASSET
11-1990-000-020	DUE FROM/TO OFFICES	ASSET
11-1990-000-030	DUE FROM/TO EQUIPMENT	ASSET

11-1990-000-050	DUE FROM/TO CDO	ASSET
11-2110-000-000	ACCOUNTS PAYABLE	LIABILITY
11-2160-000-000	A/P CONTRACTUAL SERVICES	LIABILITY
11-2161-000-000	A/P CONTRACTS NKCAA	LIABILITY
11-2162-000-000	A/P CONTRACTS LAB	LIABILITY
11-2163-000-000	A/P CONTRACTS MOMS MEALS	LIABILITY
11-2165-000-000	DUE TO COMMUNITY TRUST BANK	LIABILITY
11-2178-000-000	UNEARNED REVENUE USDA	LIABILITY
11-2180-000-000	DUE TO GRANTORS	LIABILITY
11-2185-000-000	ACCRUED JFA	LIABILITY
11-2190-000-000	ACCRUED VEHICLE COST	LIABILITY
11-2220-000-000	ACCRUED ANNUAL LEAVE	LIABILITY
11-2230-000-000	WAGES PAYABLE	LIABILITY
11-2310-000-000	FEDERAL W/H TAXES PAYABLE	LIABILITY
11-2320-000-000	STATE W/H TAXES PAYABLE (KY)	LIABILITY
11-2321-000-000	STATE W/H TAXES PAYABLE (WV)	LIABILITY
11-2322-000-000	STATE W/H TAXES PAYABLE (OH)	LIABILITY
11-2330-000-000	CITY W/H TAXES CATLETTSBURG	LIABILITY
11-2331-000-000	CITY W/H TAXES ASHLAND	LIABILITY
11-2332-000-000	CITY W/H TAXES GRAYSON	LIABILITY
11-2333-000-000	CITY W/H TAXES GREENUP	LIABILITY
11-2334-000-000	CITY W/H TAXES MAYSVILLE	LIABILITY
11-2335-000-000	COUNTY W/H TAXES ROWAN CO	LIABILITY
11-2336-000-000	CITY W/H TAXES MOREHEAD	LIABILITY
11-2410-000-000	CREDIT UNION PAYABLE	LIABILITY
11-2420-000-000	DEFERRED COMPENSATION	LIABILITY
11-2425-000-000	RETIREMENT PAYABLE CERS	LIABILITY
11-2426-000-000	CERS HEALTH INSURANCE PAYABLE	LIABILITY
11-2430-000-000	MEDICAL INSURANCE PAYABLE	LIABILITY
11-2432-000-000	DENTAL INSURANCE PAYABLE	LIABILITY
11-2433-000-000	LIFE INSURANCE PAYABLE CONSECO	LIABILITY
11-2434-000-000	LIFE INSURANCE PAYABLE	LIABILITY
11-2435-000-000	VISION INSURANCE PAYABLE	LIABILITY
11-2436-000-000	CANCER INSURANCE PAYABLE	LIABILITY
11-2437-000-000	ACCIDENT/DISAB INS PAY CONSECO	LIABILITY
11-2438-000-000	ACCIDENT INSURANCE PAYABLE	LIABILITY
11-2440-000-000	OTHER ACCRUED P/R DEDUCTIONS	LIABILITY
11-2441-000-000	AFLAC ACCIDENT POLICY	LIABILITY
11-2442-000-000	AFLAC CANCER POLICY	LIABILITY
11-2443-000-000	AFLAC SHORT TERM DISABILITY POLICY	LIABILITY
11-2450-000-000	CDO PAYROLL LIABILITIES	LIABILITY
11-2999-000-000	Accrued Payroll	LIABILITY
11-3210-000-000	FUND BALANCE	FUND BALANCE
11-3299-000-000	ADJ FOR PY GRANT ACTIVITY	FUND BALANCE
11-4310-120-000	FED REV 120 EDA	REVENUE
11-4310-125-000	FED REV 125 CDBG	REVENUE
11-4310-130-000	FED REV 130 ARC	REVENUE

11-4310-140-000	FED REV 140 EDA	REVENUE
11-4310-150-000	FED REV 150 EDA	REVENUE
11-4310-185-000	FED REV ARC SP PR	REVENUE
11-4310-190-000	FED REV CDBG SP PROJECTS	REVENUE
11-4310-190-001	FED REV CDBG SP PR - GENESIS	REVENUE
11-4310-190-002	FED REV CDBG SP PR - BLAINE	REVENUE
11-4310-190-003	FED REV CDBG SP PR - LOUISA	REVENUE
11-4310-210-000	FED REV ED REC COORD	REVENUE
11-4310-310-000	FED REV TITLE III B	REVENUE
11-4310-310-001	FED REV TITLE III C-1	REVENUE
11-4310-310-002	FED REV TITLE III C-2	REVENUE
11-4310-310-003	FED REV TITLE III D	REVENUE
11-4310-310-007	FED REV HICA	REVENUE
11-4310-310-008	FED REV USDA NSIP	REVENUE
11-4310-310-011	FED REV TITLE VII OMB	REVENUE
11-4310-310-012	FED REV TITLE VII ELDER ABUSE	REVENUE
11-4310-310-013	FED REV III B OMB	REVENUE
11-4310-310-014	FED REV TITLE III CASE MGT	REVENUE
11-4310-310-015	FED REV TITLE III CASE MGT ADRC	REVENUE
11-4310-310-018	FED REV MIPPA AAA	REVENUE
11-4310-310-019	FED REV MIPPA ADRC	REVENUE
11-4310-330-000	FED REV WIA ADULT ADMIN	REVENUE
11-4310-330-001	FED REV ADULT TRAINING	REVENUE
11-4310-330-002	FED REV ADULT CORE & INT	REVENUE
11-4310-331-000	FED REV WIA ADULT ADMIN - ONE STOP	REVENUE
11-4310-331-002	FED REV ADULT CORE & INT - ONE STOP	REVENUE
11-4310-334-000	FED REV DISLOCATED WORKER ADMIN	REVENUE
11-4310-334-001	FED REV DW TRAINING	REVENUE
11-4310-334-002	FED REV DW CORE & INT	REVENUE
11-4310-335-000	FED REV DW ADMIN - ONE STOP	REVENUE
11-4310-335-002	FED REV DW CORE & INT - ONE STOP	REVENUE
11-4310-336-000	FED REV YOUTH ADMIN	REVENUE
11-4310-336-001	FED REV YOUTH TRAINING	REVENUE
11-4310-336-002	FED REV YOUTH CORE & INT	REVENUE
11-4310-337-000	FED REV TRADE ADMIN	REVENUE
11-4310-337-001	FED REV WIA TRADE CASE MGT	REVENUE
11-4310-338-001	FED REV TECH TRAINING	REVENUE
11-4310-370-000	FED REV TRANS PLANNING	REVENUE
11-4310-470-000	FED REV TITLE III E ADM	REVENUE
11-4310-470-001	FED REV TITLE III E SVCS	REVENUE
11-4310-470-002	FED REV TITLE III E SVCS ADRC	REVENUE
11-4310-500-001	FED REV MEDICAID ADRC	REVENUE
11-4310-620-100	FED REV CDSME	REVENUE
11-4310-640-000	FED REV ADRC #2	REVENUE
11-4310-650-100	FED REV IAO	REVENUE
11-4310-680-000	FED REV FAST	REVENUE
11-4320-120-000	STATE REV 120 EDA	REVENUE

11-4320-125-000	STATE REV 125 CDBG	REVENUE
11-4320-130-000	STATE REV 130 ARC	REVENUE
11-4320-140-000	STATE REV 140 EDA	REVENUE
11-4320-150-000	STATE REV 150 EDA	REVENUE
11-4320-180-000	STATE REV DLG/JFA ECON DEV	REVENUE
11-4320-250-000	STATE REV SPGE	REVENUE
11-4320-310-000	STATE REV TITLE III B	REVENUE
11-4320-310-001	STATE REV TITLE III C-1	REVENUE
11-4320-310-002	STATE REV TITLE III C-2	REVENUE
11-4320-310-005	STATE REV SLTC OMB	REVENUE
11-4320-310-007	STATE REV HICA	REVENUE
11-4320-310-008	STATE REV OMBUDSMAN	REVENUE
11-4320-310-013	STATE REV III B OMB	REVENUE
11-4320-310-014	STATE REV TITLE III CASE MGT	REVENUE
11-4320-310-015	STATE REV TITLE III CASE MGT ADRC	REVENUE
11-4320-350-000	STATE REV HOMECARE ADMIN	REVENUE
11-4320-350-001	STATE REV HOMECARE CASE MGT	REVENUE
11-4320-350-002	STATE REV HOMECARE CASE MGT ADRC	REVENUE
11-4320-350-200	STATE REV HOMECARE AID SER	REVENUE
11-4320-438-000	STATE REV ROADWAY CENTERLINE	REVENUE
11-4320-460-000	PDS GOODS & SERVICES REIMBURSEMENT	REVENUE
11-4320-460-001	FISCAL INTERMEDIARY REVENUE	REVENUE
11-4320-470-000	STATE REV TITLE III E ADMIN	REVENUE
11-4320-470-001	STATE REV TITLE III E SVCS	REVENUE
11-4320-470-002	STATE REV TITLE III E SVCS ADRC	REVENUE
11-4320-500-001	STATE REV MEDICAID ADRC	REVENUE
11-4321-460-000	PDS COORDINATION REVENUE	REVENUE
11-4322-460-000	TRADITIONAL CASE MANAGEMENT REVENUE	REVENUE
11-4325-120-000	STATE REV UNMATCHED 120 EDA	REVENUE
11-4325-125-000	STATE REV UNMATCHED 125 CDB	REVENUE
11-4325-130-000	STATE REV UNMATCHED 130 ARC	REVENUE
11-4325-140-000	STATE REV UNMATCHED 140 EDA	REVENUE
11-4325-150-000	STATE REV UNMATCHED 150 EDA	REVENUE
11-4350-310-000	PASS THRU REV TITLE III B	REVENUE
11-4350-310-007	PASS THRU REV HICA	REVENUE
11-4350-310-008	PASS THRU REV USDA NSIP	REVENUE
11-4350-310-016	PASS THRU REV MIPPA	REVENUE
11-4350-350-001	PASS THRU REV HOMECARE	REVENUE
11-4360-200-000	GRANT REVENUE KEAP	REVENUE
11-4410-000-000	LOCAL REV MISC	REVENUE
11-4410-120-000	LOCAL REV EDA 120	REVENUE
11-4410-125-000	LOCAL REV CDBG 125	REVENUE
11-4410-130-000	LOCAL REV 130 ARC	REVENUE
11-4410-140-000	LOCAL REV 140 EDA	REVENUE
11-4410-150-000	LOCAL REV 150 EDA	REVENUE
11-4410-185-000	LOCAL REV ARC SP PR	REVENUE
11-4410-190-000	LOCAL REV CDBG SP PROJECTS	REVENUE

11-4410-190-001	LOCAL REV CDBG SP PR - GENESIS	REVENUE
11-4410-190-002	LOCAL REV CDBG SP PR - BLAINE	REVENUE
11-4410-190-003	LOCAL REV CDBG SP PR - LOUISA	REVENUE
11-4410-200-000	LOCAL REV KEAP	REVENUE
11-4410-210-000	LOCAL REV ED REC COORD	REVENUE
11-4410-310-000	LOCAL REV TITLE III B	REVENUE
11-4410-310-002	LOCAL REV TITLE III C-2	REVENUE
11-4410-310-007	LOCAL REV HICA SHIP	REVENUE
11-4410-310-014	LOCAL REV TITLE III CASE MGT	REVENUE
11-4410-310-018	LOCAL REV MIPPA AAA	REVENUE
11-4410-330-000	LOCAL REV WIA ADULT ADMIN	REVENUE
11-4410-330-001	LOCAL REV WIA ADULT TRAINING	REVENUE
11-4410-331-000	LOCAL REV WIA ADULT ADMIN - ONE STOP	REVENUE
11-4410-334-000	LOCAL REV DISLOCATED WORKER ADMIN	REVENUE
11-4410-334-001	LOCAL REV WIA DW TRAINING	REVENUE
11-4410-335-000	LOCAL REV DW ADMIN - ONE STOP	REVENUE
11-4410-337-000	LOCAL REV TRADE ADMIN	REVENUE
11-4410-350-000	LOCAL REV HC ADMIN LOCAL CASH	REVENUE
11-4410-350-001	LOCAL REV HOMECARE LOCAL CASH	REVENUE
11-4410-350-200	LOCAL REV HC AID	REVENUE
11-4410-370-000	LOCAL REV TRANS PLANNING	REVENUE
11-4410-460-000	PDS PATIENT LIABILITY	REVENUE
11-4410-470-000	LOCAL REV TITLE III E ADM	REVENUE
11-4410-470-001	LOCAL REV TITLE III E SVCS	REVENUE
11-4410-470-002	LOCAL REV TITLE III E SVCS ADRC	REVENUE
11-4410-620-100	LOCAL REV CDSME	REVENUE
11-4410-650-100	LOCAL REV IAO	REVENUE
11-4410-680-000	LOCAL REV FAST	REVENUE
11-4420-310-000	LOCAL REV INKIND TITLE III B	REVENUE
11-4420-310-001	LOCAL REV INKIND TITLE III C-1	REVENUE
11-4420-310-002	LOCAL REV INKIND TITLE III C-2	REVENUE
11-4420-310-008	LOCAL REV INKIND NSIP	REVENUE
11-4420-310-011	LOCAL REV INKIND TITLE VII OMB	REVENUE
11-4420-310-012	LOCAL REV INKIND TITLE VII ELD	REVENUE
11-4420-350-001	LOCAL REV INKIND HOMECARE	REVENUE
11-4420-350-200	LOCAL REV INKIND HOMECARE AID	REVENUE
11-4420-470-000	LOCAL INKIND TITLE III E ADM	REVENUE
11-4420-470-001	LOCAL REV INKIND III E SVCS	REVENUE
11-4430-310-000	PROGRAM INC TITLE III B	REVENUE
11-4430-310-001	PROGRAM INC TITLE III C-1	REVENUE
11-4430-310-002	PROGRAM INC TITLE III C-2	REVENUE
11-4430-350-001	LOCAL REV HOMECARE PROG INCOME	REVENUE
11-4430-350-200	PROGRAM INC HOMECARE AID	REVENUE
11-4440-000-000	REIM OF EXP MISC CONTRACTS	REVENUE
11-4440-250-000	REIM OF EXP SPGE	REVENUE
11-4440-420-000	REIM OF EXP RLF	REVENUE
11-4440-430-005	REIM OF EXP PRIDE RLF	REVENUE

11-4440-430-007	REIM OF EXP WATER CONTRACT	REVENUE
11-4440-430-041	REIM OF EXP BOYD CO SRL	REVENUE
11-4440-430-050	REIM OF EXP FEMA MIT PLAN	REVENUE
11-4440-432-100	REIM OF EXP MARSH HILL FEMA	REVENUE
11-4440-434-100	REIN OF EXP WW SRL FEMA	REVENUE
11-4440-434-200	REIM OF EXP GR VAL SRL FEMA	REVENUE
11-4440-434-300	REIM OF EXP CANNONSBURG RD SR	REVENUE
11-4440-435-100	REIM OF EXP RACELAND HMGP FEMA	REVENUE
11-4440-438-000	REIM OF EXP ROADWAY CENTERLINE	REVENUE
11-5110-120-000	DIR SALARY 120 EDA	EXPENSE
11-5110-125-000	DIR SALARY 125 CDBG	EXPENSE
11-5110-130-000	DIR SALARY 130 ARC	EXPENSE
11-5110-140-000	DIR SALARY 140 EDA	EXPENSE
11-5110-150-000	DIR SALARY 150 EDA	EXPENSE
11-5110-180-000	DIR SALARY/DLG/JFA ECON DEV	EXPENSE
11-5110-185-000	DIR SALARY ARC SP PR	EXPENSE
11-5110-190-000	DIR SALARY CDBG SP PROJECTS	EXPENSE
11-5110-190-001	DIR SALARY CDBG SP PR - GENESIS	EXPENSE
11-5110-190-002	DIR SALARY CDBG SP PR - BLAINE	EXPENSE
11-5110-190-003	DIR SALARY CDBG SP PR - LOUISA	EXPENSE
11-5110-200-000	DIR SALARY KEAP	EXPENSE
11-5110-205-000	DIR SALARY LAWRENCE TRAIL PROJECT	EXPENSE
11-5110-210-000	DIR SALARY ED REC COORD	EXPENSE
11-5110-250-000	DIR SALARY SPGE	EXPENSE
11-5110-310-000	DIR SALARY TITLE III B	EXPENSE
11-5110-310-001	DIR SALARY TITLE III C-1	EXPENSE
11-5110-310-002	DIR SALARY TITLE III C-2	EXPENSE
11-5110-310-007	DIR SALARY HICA	EXPENSE
11-5110-310-014	DIR SALARY TITLE III CASE MGT	EXPENSE
11-5110-310-015	DIR SALARY TITLE III CASE MGT ADRC	EXPENSE
11-5110-310-018	DIR SALARY MIPPA AAA	EXPENSE
11-5110-310-019	DIR SALARY MIPPA ADRC	EXPENSE
11-5110-330-000	DIR SALARY WIA ADULT ADMIN	EXPENSE
11-5110-331-000	DIR SALARY WIA ADULT ADMIN - ONE STOP	EXPENSE
11-5110-334-000	DIR SALARY DISLOCATED WORKER ADMIN	EXPENSE
11-5110-335-000	DIR SALARY DW ADMIN - ONE STOP	EXPENSE
11-5110-336-000	DIR SALARY YOUTH ADMIN	EXPENSE
11-5110-337-000	DIR SALARY TRADE ADMIN	EXPENSE
11-5110-350-000	DIR SALARY HOMECARE ADMIN	EXPENSE
11-5110-350-001	DIR SALARY HOMECARE CASE MGT	EXPENSE
11-5110-350-002	DIR SALARY HOMECARE CASE MGT ADRC	EXPENSE
11-5110-350-200	DIR SALARY HOMECARE AID	EXPENSE
11-5110-370-000	DIR SALARY TRANSPORTATION PLANNING	EXPENSE
11-5110-420-000	DIR SALARY RLF	EXPENSE
11-5110-430-007	DIR SALARY WATER CONTRACT	EXPENSE
11-5110-430-041	DIR SALARY BOYD CO SRL FEMA	EXPENSE
11-5110-430-050	DIR SALARY FEMA HAZ MIT PLAN	EXPENSE

11-5110-432-100	DIR SALARY MARSH HILL FEMA	EXPENSE
11-5110-434-100	DIR SALARY WW SRL FEMA	EXPENSE
11-5110-434-200	DIR SALARY GR VAL SRL FEMA	EXPENSE
11-5110-434-300	DIR SALARY CANNONBURG RD FEMA	EXPENSE
11-5110-435-100	DIR SALARY RACELAND BR HMGP FEM	EXPENSE
11-5110-438-000	DIR SALARY ROADWAY CENTERLINE	EXPENSE
11-5110-438-001	DIR SALARY BOYD ROADWAY CENTERLINE	EXPENSE
11-5110-438-002	DIR SALARY CARTER ROADWAY CENTERLINE	EXPENSE
11-5110-438-003	DIR SALARY ELLIOTT ROADWAY CENTERLINE	EXPENSE
11-5110-438-004	DIR SALARY GREENUP ROADWAY CENTERLINE	EXPENSE
11-5110-438-005	DIR SALARY LAWRENCE ROADWAY CENTERLINE	EXPENSE
11-5110-460-000	DIR SALARY PDS	EXPENSE
11-5110-460-001	DIR SALARY CDO FINANCIAL	EXPENSE
11-5110-470-000	DIR SALARY TITLE III E ADMIN	EXPENSE
11-5110-470-001	DIR SALARY TITLE III E SVCS	EXPENSE
11-5110-470-002	DIR SALARY TITLE III E SVCS ADRC	EXPENSE
11-5110-500-001	DIR SALARY MEDICAID ADRC	EXPENSE
11-5110-620-100	DIR SALARY CDSME	EXPENSE
11-5110-650-100	DIR SALARY IAO	EXPENSE
11-5110-680-000	DIR SALARY FAST	EXPENSE
11-5110-700-000	DIR SALARY PERSONNEL GF REIMBURSEMENT	EXPENSE
11-5120-330-001	OTHER SAL - ADULT TRAINING	EXPENSE
11-5120-330-002	OTHER SAL - ADULT CORE & INTENS	EXPENSE
11-5120-331-002	OTHER SAL - ADULT CORE & INT - ONE STOP	EXPENSE
11-5120-334-001	OTHER SAL - DW TRAINING	EXPENSE
11-5120-334-002	OTHER SAL - DW CORE & INTENSIVE	EXPENSE
11-5120-335-002	OTHER SAL DW CORE & INT - ONE STOP	EXPENSE
11-5120-336-001	OTHER SAL - YOUTH TRAINING	EXPENSE
11-5120-336-002	OTHER SAL - YOUTH CORE & INTENSIVE	EXPENSE
11-5120-337-001	OTHER SAL - TRADE CASE MG	EXPENSE
11-5120-338-001	OTHER SAL - TECHNOLOGY TRAINING	EXPENSE
11-5210-120-000	DIR BURDEN 120 EDA	EXPENSE
11-5210-125-000	DIR BURDEN 125 CDBG	EXPENSE
11-5210-130-000	DIR BURDEN 130 ARC	EXPENSE
11-5210-140-000	DIR BURDEN 140 EDA	EXPENSE
11-5210-150-000	DIR BURDEN 150 EDA	EXPENSE
11-5210-180-000	DIR BURDEN DLG/JFA/ECON DEV	EXPENSE
11-5210-185-000	DIR BURDEN ARC SP PR	EXPENSE
11-5210-190-000	DIR BURDEN CDBG PROJECTS	EXPENSE
11-5210-190-001	DIR BURDEN CDBG SP PR - GENESIS	EXPENSE
11-5210-190-002	DIR BURDEN CDBG SP PR - BLAINE	EXPENSE
11-5210-190-003	DIR BURDEN CDBG SP PR - LOUISA	EXPENSE
11-5210-200-000	DIR BURDEN KEAP	EXPENSE
11-5210-205-000	DIR BURDEN LAWRENCE TRAIL PROJECT	EXPENSE
11-5210-210-000	DIR BURDEN ED REC COORD	EXPENSE
11-5210-250-000	DIR BURDEN SPGE	EXPENSE
11-5210-310-000	DIR BURDEN TITLE III B	EXPENSE

11-5210-310-001	DIR BURDEN TITLE III C-1	EXPENSE
11-5210-310-002	DIR BURDEN TITLE III C-2	EXPENSE
11-5210-310-007	DIR BURDEN HICA	EXPENSE
11-5210-310-014	DIR BURDEN TITLE III CASE MGT	EXPENSE
11-5210-310-015	DIR BURDEN TITLE III CASE MGT ADRC	EXPENSE
11-5210-310-018	DIR BURDEN MIPPA AAA	EXPENSE
11-5210-310-019	DIR BURDEN MIPPA ADRC	EXPENSE
11-5210-330-000	DIR BURDEN WIA ADULT ADMIN	EXPENSE
11-5210-331-000	DIR BURDEN WIA ADULT ADMIN - ONE STOP	EXPENSE
11-5210-334-000	DIR BURDEN DISLOCATED WORKER ADMIN	EXPENSE
11-5210-335-000	DIR BURDEN DW ADMIN - ONE STOP	EXPENSE
11-5210-336-000	DIR BURDEN YOUTH ADMIN	EXPENSE
11-5210-337-000	DIR BURDEN TRADE ADMIN	EXPENSE
11-5210-350-000	DIR BURDEN HOMECARE ADMIN	EXPENSE
11-5210-350-001	DIR BURDEN HOMECARE CASE MGT	EXPENSE
11-5210-350-002	DIR BURDEN HOMECARE CASE MGT ADRC	EXPENSE
11-5210-350-200	DIR BURDEN HOMECARE AID	EXPENSE
11-5210-370-000	DIR BURDEN TRANS. PLANNING	EXPENSE
11-5210-420-000	DIR BURDEN RLF	EXPENSE
11-5210-430-007	DIR BURDEN WATER CONTRACT	EXPENSE
11-5210-430-041	DIR BURDEN BOYD CO SRL FEMA	EXPENSE
11-5210-430-050	DIR BURDEN FEMA HAZ MIT PLAN	EXPENSE
11-5210-432-100	DIR BURDEN MARSH HILL FEMA	EXPENSE
11-5210-434-100	DIR BURDEN WW SRL FEMA	EXPENSE
11-5210-434-200	DIR BURDEN GR VAL SRL FEMA	EXPENSE
11-5210-434-300	DIR BURDEN CANNONSBURG RD FEMA	EXPENSE
11-5210-435-100	DIR BURDEN RACELAND BR HMGP FEM	EXPENSE
11-5210-438-000	DIR BURDEN ROADWAY CENTERLINE	EXPENSE
11-5210-438-001	DIR BURDEN BOYD ROADWAY CENTERLINE	EXPENSE
11-5210-438-002	DIR BURDEN CARTER ROADWAY CENTERLINE	EXPENSE
11-5210-438-003	DIR BURDEN ELLIOTT ROADWAY CENTERLINE	EXPENSE
11-5210-438-004	DIR BURDEN GREENUP ROADWAY CENTERLINE	EXPENSE
11-5210-438-005	DIR BURDEN LAWRENCE ROADWAY CENTERLINE	EXPENSE
11-5210-460-000	DIR BURDEN PDS	EXPENSE
11-5210-460-001	DIR BURDEN CDO FINANCIAL	EXPENSE
11-5210-470-000	DIR BURDEN TITLE III E ADMIN	EXPENSE
11-5210-470-001	DIR BURDEN TITLE III E SVCS	EXPENSE
11-5210-470-002	DIR BURDEN TITLE III E SVCS ADRC	EXPENSE
11-5210-500-001	DIR BURDEN MEDICAID ADRC	EXPENSE
11-5210-620-100	DIR BURDEN CDSME	EXPENSE
11-5210-650-100	DIR BURDEN IAO	EXPENSE
11-5210-680-000	DIR BURDEN FAST	EXPENSE
11-5210-700-000	DIR BURDEN PERONNEL GF REIMBURSEMENT	EXPENSE
11-5220-330-001	OTHER BURDEN - ADULT TRAINING	EXPENSE
11-5220-330-002	OTHER BURDEN - ADULT CORE & INTE	EXPENSE
11-5220-331-002	OTHER BURDEN - ADULT CORE & INT - ONE STOP	EXPENSE
11-5220-334-001	OTHER BURDEN - DW TRAINING	EXPENSE

11-5220-334-002	OTHER BURDEN - DW CORE & INTENS	EXPENSE
11-5220-335-002	OTHER BURDEN DW CORE & INT - ONE STOP	EXPENSE
11-5220-336-001	OTHER BURDEN - YOUTH TRAINING	EXPENSE
11-5220-336-002	OTHER BURDEN - YOUTH CORE & INTENS	EXPENSE
11-5220-337-001	OTHER BURDEN - TRADE CASE MG	EXPENSE
11-5220-338-001	OTHER BURDEN - TECHNOLOGY TRAINING	EXPENSE
11-6230-120-000	DIR TRAVEL 120 EDA	EXPENSE
11-6230-125-000	DIR TRAVEL 125 CDBG	EXPENSE
11-6230-130-000	DIR TRAVEL 130 ARC	EXPENSE
11-6230-140-000	DIR TRAVEL 140 EDA	EXPENSE
11-6230-150-000	DIR TRAVEL 150 EDA	EXPENSE
11-6230-180-000	DIR TRAVEL DLG/JFA ECON DEV	EXPENSE
11-6230-185-000	DIR TRAVEL ARC SP PR	EXPENSE
11-6230-190-000	DIR TRAVEL CDBG SP PROJECTS	EXPENSE
11-6230-190-001	DIR TRAVEL CDBG SP PR - GENESIS	EXPENSE
11-6230-190-002	DIR TRAVEL CDBG SP PR - BLAINE	EXPENSE
11-6230-190-003	DIR TRAVEL CDBG SP PR - LOUISA	EXPENSE
11-6230-200-000	DIR TRAVEL KEAP	EXPENSE
11-6230-205-000	DIR TRAVEL LAWRENCE TRAIL PROJECT	EXPENSE
11-6230-210-000	DIR TRAVEL ED REC COORD	EXPENSE
11-6230-250-000	DIR TRAVEL SPGE	EXPENSE
11-6230-310-000	DIR TRAVEL TITLE III B	EXPENSE
11-6230-310-001	DIR TRAVEL TITLE III C-1	EXPENSE
11-6230-310-002	DIR TRAVEL TITLE III C-2	EXPENSE
11-6230-310-007	DIR TRAVEL HICA	EXPENSE
11-6230-310-014	DIR TRAVEL TITLE III CASE MGT	EXPENSE
11-6230-310-015	DIR TRAVEL TITLE III CASE MGT ADRC	EXPENSE
11-6230-310-018	DIR TRAVEL MIPPA AAA	EXPENSE
11-6230-310-019	DIR TRAVEL MIPPA ADRC	EXPENSE
11-6230-330-000	DIR TRAVEL WIA ADULT ADMIN	EXPENSE
11-6230-330-001	DIR TRAVEL WIA ADULT TRAINING	EXPENSE
11-6230-330-002	DIR TRAVEL WIA ADULT CORE &INT	EXPENSE
11-6230-331-000	DIR TRAVEL WIA ADULT ADMIN - ONE STOP	EXPENSE
11-6230-331-002	DIR TRAVEL WIA ADULT CORE & INT - ONE STOP	EXPENSE
11-6230-334-000	DIR TRAVEL DISLOCATED WORKER ADMIN	EXPENSE
11-6230-334-001	DIR TRAVEL WIA DW TRAINING	EXPENSE
11-6230-334-002	DIR TRAVEL WIA DW CORE & INT.	EXPENSE
11-6230-335-000	DIR TRAVEL DW ADMIN - ONE STOP	EXPENSE
11-6230-335-002	DIR TRAVEL DW CORE & INT - ONE STOP	EXPENSE
11-6230-336-000	DIR TRAVEL YOUTH ADMIN	EXPENSE
11-6230-336-001	DIR TRAVEL YOUTH TRAINING	EXPENSE
11-6230-336-002	DIR TRAVEL YOUTH CORE & INT.	EXPENSE
11-6230-337-000	DIR TRAVEL TRADE ADMIN	EXPENSE
11-6230-337-001	DIR TRAVEL TRADE CASE MG	EXPENSE
11-6230-338-001	DIR TRAVEL TECHNOLOGY TRAINING	EXPENSE
11-6230-350-000	DIR TRAVEL HOMECARE ADMIN	EXPENSE
11-6230-350-001	DIR TRAVEL HOMECARE CASE MGT	EXPENSE

11-6230-350-002	DIR TRAVEL HOMECARE CASE MGT ADRC	EXPENSE
11-6230-350-200	DIR TRAVEL HOMECARE AID	EXPENSE
11-6230-370-000	DIR TRAVEL TRANS. PLANNING	EXPENSE
11-6230-420-000	DIR TRAVEL RLF	EXPENSE
11-6230-430-007	DIR TRAVEL WATER CONTRACT	EXPENSE
11-6230-430-041	DIR TRAVEL BOYD CO SRL FEMA	EXPENSE
11-6230-430-050	DIR TRAVEL FEMA HAZ MIT PLAN	EXPENSE
11-6230-432-100	DIR TRAVEL MARSH HILL FEMA	EXPENSE
11-6230-434-100	DIR TRAVEL WW SRL FEMA	EXPENSE
11-6230-434-200	DIR TRAVEL GR VAL SRL FEMA	EXPENSE
11-6230-434-300	DIR TRAVEL CANNONSBURG RD FEMA	EXPENSE
11-6230-435-100	DIR TRAVEL RACELAND BR HMGP FEM	EXPENSE
11-6230-438-000	DIR TRAVEL ROADWAY CENTERLINE	EXPENSE
11-6230-438-001	DIR TRAVEL BOYD ROADWAY CENTERLINE	EXPENSE
11-6230-438-002	DIR TRAVEL CARTER ROADWAY CENTERLINE	EXPENSE
11-6230-438-003	DIR TRAVEL ELLIOTT ROADWAY CENTERLINE	EXPENSE
11-6230-438-004	DIR TRAVEL GREENUP ROADWAY CENTERLINE	EXPENSE
11-6230-438-005	DIR TRAVEL LAWRENCE ROADWAY CENTERLINE	EXPENSE
11-6230-460-000	DIR TRAVEL PDS	EXPENSE
11-6230-460-001	DIR TRAVEL CDO FINANCIAL	EXPENSE
11-6230-470-000	DIR TRAVEL TITLE III E ADMIN	EXPENSE
11-6230-470-001	DIR TRAVEL TITLE III E SVCS	EXPENSE
11-6230-470-002	DIR TRAVEL TITLE III E SVCS ADRC	EXPENSE
11-6230-500-001	DIR TRAVEL MEDICAID ADRC	EXPENSE
11-6230-620-100	DIR TRAVEL CDSME	EXPENSE
11-6230-650-100	DIR TRAVEL IAO	EXPENSE
11-6230-680-000	DIR TRAVEL FAST	EXPENSE
11-6233-120-000	DIR OTHER 120 EDA	EXPENSE
11-6233-125-000	DIR OTHER 125 CDBG	EXPENSE
11-6233-130-000	DIR OTHER 130 ARC	EXPENSE
11-6233-140-000	DIR OTHER 140 EDA	EXPENSE
11-6233-150-000	DIR OTHER 150 EDA	EXPENSE
11-6233-180-000	DIR OTHER DLG/JFA ECON DEV	EXPENSE
11-6233-185-000	DIR OTHER ARC SP PR	EXPENSE
11-6233-190-000	DIR OTHER CDBG SP PROJECTS	EXPENSE
11-6233-190-001	DIR OTHER CDBG SP PR - GENESIS	EXPENSE
11-6233-190-002	DIR OTHER CDBG SP PR - BLAINE	EXPENSE
11-6233-190-003	DIR OTHER CDBG SP PR - LOUISA	EXPENSE
11-6233-200-000	DIR OTHER KEAP	EXPENSE
11-6233-205-000	DIR OTHER LAWRENCE TRAIL PROJECT	EXPENSE
11-6233-210-000	DIR OTHER ED REC COORD	EXPENSE
11-6233-250-000	DIR OTHER SPGE	EXPENSE
11-6233-310-000	DIR OTHER TITLE III B	EXPENSE
11-6233-310-001	DIR OTHER TITLE III C-1	EXPENSE
11-6233-310-002	DIR OTHER TITLE III C-2	EXPENSE
11-6233-310-007	DIR OTHER HICA	EXPENSE
11-6233-310-018	DIR OTHER MIPPA AAA	EXPENSE

11-6233-310-019	DIR OTHER MIPPA ADRC	EXPENSE
11-6233-330-000	DIR OTHER WIA ADULT ADMIN	EXPENSE
11-6233-330-001	DIR OTHER WIA ADULT TRAINING	EXPENSE
11-6233-330-002	DIR OTHER ADULT CORE & INT.	EXPENSE
11-6233-331-000	DIR OTHER WIA ADULT ADMIN - ONE STOP	EXPENSE
11-6233-331-002	DIR OTHER ADULT CORE & INT - ONE STOP	EXPENSE
11-6233-334-000	DIR OTHER DISLOCATED WORKER ADMIN	EXPENSE
11-6233-334-001	DIR OTHER DW TRAINING	EXPENSE
11-6233-334-002	DIR OTHER DW CORE & INT	EXPENSE
11-6233-335-000	DIR OTHER DW ADMIN - ONE STOP	EXPENSE
11-6233-335-002	DIR OTHER DW CORE & INT - ONE STOP	EXPENSE
11-6233-336-000	DIR OTHER YOUTH ADMIN	EXPENSE
11-6233-336-001	DIR OTHER YOUTH TRAINING	EXPENSE
11-6233-336-002	DIR OTHER YOUTH CORE & INT	EXPENSE
11-6233-337-000	DIR OTHER TRADE ADMIN	EXPENSE
11-6233-337-001	DIR OTHER TRADE CASE MGT	EXPENSE
11-6233-350-000	DIR OTHER HOMECARE ADMIN	EXPENSE
11-6233-350-001	DIR OTHER HOMECARE CASE MGT	EXPENSE
11-6233-350-002	DIR OTHER HOMECARE CASE MGT ADRC	EXPENSE
11-6233-350-200	DIR OTHER HOMECARE AID	EXPENSE
11-6233-370-000	DIR OTHER TRANSPORTATION PLANNING	EXPENSE
11-6233-420-000	DIR OTHER RLF	EXPENSE
11-6233-430-007	DIR OTHER WATER CONTRACT	EXPENSE
11-6233-430-041	DIR OTHER BOYD CO SRL FEMA	EXPENSE
11-6233-430-050	DIR OTHER FEMA HAZ MIT PLAN	EXPENSE
11-6233-432-100	DIR OTHER MARSH HILL FEMA	EXPENSE
11-6233-434-100	DIR OTHER WW SRL FEMA	EXPENSE
11-6233-434-200	DIR OTHER GR VAL SRL FEMA	EXPENSE
11-6233-434-300	DIR OTHER CANNONSBURG RD FEMA	EXPENSE
11-6233-435-100	DIR OTHER RACELAND BR HMGP FEM	EXPENSE
11-6233-438-000	DIR OTHER ROADWAY CENTERLINE	EXPENSE
11-6233-438-001	DIR OTHER BOYD ROADWAY CENTERLINE	EXPENSE
11-6233-438-002	DIR OTHER CARTER ROADWAY CENTERLINE	EXPENSE
11-6233-438-003	DIR OTHER ELLIOTT ROADWAY CENTERLINE	EXPENSE
11-6233-438-004	DIR OTHER GREENUP ROADWAY CENTERLINE	EXPENSE
11-6233-438-005	DIR OTHER LAWRENCE ROADWAY CENTERLINE	EXPENSE
11-6233-460-000	DIR OTHER PDS	EXPENSE
11-6233-460-001	DIR OTHER CDO FINANCIAL	EXPENSE
11-6233-470-000	DIR OTHER TITLE III E ADMIN	EXPENSE
11-6233-470-001	DIR OTHER TITLE III E SVCS	EXPENSE
11-6233-470-002	DIR OTHER TITLE III E SVCS ADRC	EXPENSE
11-6233-500-001	DIR OTHER MEDICAID ADRC	EXPENSE
11-6233-620-100	DIR OTHER CDSME	EXPENSE
11-6233-650-100	DIR OTHER IAO	EXPENSE
11-6233-680-000	DIR OTHER FAST	EXPENSE
11-6234-460-000	PDS TRANSFERS	EXPENSE
11-6235-470-001	RESPIRE REIMBURSEMENT TITLE III E SVCS	EXPENSE

11-6236-470-001	SUPPLEMENTAL REIMBURSEMENT TITLE III E SVCS	EXPENSE
11-6250-310-000	CONTRACT NKCAA TITLE III B	EXPENSE
11-6250-310-001	CONTRACT NKCAA TITLE III C-1	EXPENSE
11-6250-310-002	CONTRACT NKCAA TITLE III C-2	EXPENSE
11-6250-310-003	CONTRACT NKCAA TITLE III D	EXPENSE
11-6250-310-007	CONTRACT NKCAA HICA	EXPENSE
11-6250-310-008	CONTRACT NKCAA NSIP	EXPENSE
11-6250-350-001	CONTRACT NKCAA HOMECARE	EXPENSE
11-6260-310-000	CONTRACT LAB TITLE III B	EXPENSE
11-6260-310-005	CONTRACT LAB SLTC OMB	EXPENSE
11-6260-310-007	CONTRACT LAB HICA	EXPENSE
11-6260-310-011	CONTRACT LAB TITLE VII OMB	EXPENSE
11-6260-310-012	CONTRACT LAB TITLE VII ELDER	EXPENSE
11-6260-310-013	CONTRACT LAB III B OMB	EXPENSE
11-6260-310-016	CONTRACT LAB MIPPA	EXPENSE
11-6270-310-000	CONTRACT MOMS TITLE III B	EXPENSE
11-6270-310-001	CONTRACT MOMS TITLE III C-1	EXPENSE
11-6270-310-002	CONTRACT MOMS TITLE III C-2	EXPENSE
11-6310-310-000	LOCAL INKIND EXP TITLE III B	EXPENSE
11-6310-350-001	LOCAL INKIND EXP HOMECARE	EXPENSE
11-6310-350-200	LOCAL INKIND EXP HOMECARE AID	EXPENSE
11-6310-430-050	LOCAL INKIND EXP FEMA HAZ MIT PLAN	EXPENSE
11-6310-470-000	LOCAL INKIND TITLE III E ADMIN	EXPENSE
11-6310-470-001	LOCAL INKIND TITLE III E SVCS	EXPENSE
11-6311-470-001	LOCAL INKIND TITLE III E SVCS - RESPITE	EXPENSE
11-6312-470-001	LOCAL INKIND TITLE III E SVCS - SUPPLEMENTAL	EXPENSE
11-6320-310-000	INKIND NKCAA TITLE III B	EXPENSE
11-6320-310-001	INKIND NKCAA TITLE III C-1	EXPENSE
11-6320-310-002	INKIND NKCAA TITLE III C-2	EXPENSE
11-6320-350-001	INKIND NKCAA HOMECARE	EXPENSE
11-6320-350-200	INKIND NKCAA HOMECARE AID	EXPENSE
11-6330-310-000	INKIND LAB TITLE III B	EXPENSE
11-6330-310-011	INKIND LAB TITLE VII OMB	EXPENSE
11-6330-310-012	INKIND LAB TITLE VII ELDER	EXPENSE
11-6340-310-000	INKIND MOMS TITLE III B	EXPENSE
11-6340-310-002	INKIND MOMS TITLE III C-2	EXPENSE
11-6350-310-000	PROG INC EXP III B	EXPENSE
11-6350-310-001	PROG INC EXP C-1	EXPENSE
11-6350-310-002	PROG INC EXP NKCAA C-2	EXPENSE
11-6350-350-001	PROG INC EXP HOMECARE	EXPENSE
11-6370-310-002	PROG INC EXP MOMS C-2	EXPENSE
11-6410-000-000	Indirect Cost Allocation Round	EXPENSE
11-6410-120-000	IND COST POOL 120 EDA	EXPENSE
11-6410-125-000	IND COST POOL 125 CDBG	EXPENSE
11-6410-130-000	IND COST POOL 130 ARC	EXPENSE
11-6410-140-000	IND COST POOL 140 EDA	EXPENSE
11-6410-150-000	IND COST POOL 150 EDA	EXPENSE

11-6410-180-000	IND COST POOL DLG/JFA ECON DEV	EXPENSE
11-6410-185-000	IND COST POOL ARC SP PR	EXPENSE
11-6410-190-000	IND COST POOL CDBG SP PROJECTS	EXPENSE
11-6410-190-001	IND COST POOL CDBG SP PR - GENESIS	EXPENSE
11-6410-190-002	IND COST POOL CDBG SP PR - BLAINE	EXPENSE
11-6410-190-003	IND COST POOL CDBG SP PR - LOUISA	EXPENSE
11-6410-200-000	IND COST POOL KEAP	EXPENSE
11-6410-205-000	IND COST POOL LAWRENCE TRAIL PROJECT	EXPENSE
11-6410-210-000	IND COST POOL ED REC COORD	EXPENSE
11-6410-250-000	IND COST POOL SPGE	EXPENSE
11-6410-310-000	IND COST POOL TITLE III B	EXPENSE
11-6410-310-001	IND COST POOL TITLE III C-1	EXPENSE
11-6410-310-002	IND COST POOL TITLE III C-2	EXPENSE
11-6410-310-007	IND COST POOL HICA	EXPENSE
11-6410-310-014	IND COST POOL TITLE III CASE MGT	EXPENSE
11-6410-310-015	IND COST POOL TITLE III CASE MGT ADRC	EXPENSE
11-6410-310-018	IND COST POOL MIPPA AAA	EXPENSE
11-6410-310-019	IND COST POOL MIPPA ADRC	EXPENSE
11-6410-330-000	IND COST POOL WIA ADULT ADMIN	EXPENSE
11-6410-330-001	IND COST POOL WIA ADULT TRAIN	EXPENSE
11-6410-330-002	IND COST POOL WIA CORE & INTEN	EXPENSE
11-6410-331-000	IND COST POOL WIA ADULT ADMIN - ONE STOP	EXPENSE
11-6410-331-002	IND COST POOL ADULT CORE & INT - ONE STOP	EXPENSE
11-6410-334-000	IND COST POOL DISLOCATED WORKER ADMIN	EXPENSE
11-6410-334-001	IND COST POOL WIA DW TRAINING	EXPENSE
11-6410-334-002	IND COST POOL WIA DW CORE& INT	EXPENSE
11-6410-335-000	IND COST POOL DW ADMIN - ONE STOP	EXPENSE
11-6410-335-002	IND COST POOL DW CORE & INT - ONE STOP	EXPENSE
11-6410-336-000	IND COST POOL YOUTH ADMIN	EXPENSE
11-6410-336-001	IND COST POOL YOUTH TRAINING	EXPENSE
11-6410-336-002	IND COST POOL YOUTH CORE& INT	EXPENSE
11-6410-337-000	IND COST POOL TRADE ADMIN	EXPENSE
11-6410-337-001	IND COST POOL WIA TRADE CASE	EXPENSE
11-6410-338-001	IND COST POOL TECHNOLOGY TRAINING	EXPENSE
11-6410-350-000	IND COST POOL HOMECARE ADMIN	EXPENSE
11-6410-350-001	IND COST POOL HOMECARE CASE MGT	EXPENSE
11-6410-350-002	IND COST POOL HOMECARE CASE MGT ADRC	EXPENSE
11-6410-350-200	IND COST POOL HOMECARE AID	EXPENSE
11-6410-370-000	IND COST POOL TRANSPORTATION PLANNING	EXPENSE
11-6410-420-000	IND COST POOL RLF	EXPENSE
11-6410-430-007	IND COST POOL WATER CONTRACT	EXPENSE
11-6410-430-041	IND COST POOL BOYD CO SRL FEMA	EXPENSE
11-6410-430-050	IND COST POOL FEMA HAZ MIT PLAN	EXPENSE
11-6410-432-100	IND COST POOL MARSH HILL FEMA	EXPENSE
11-6410-434-100	IND COST POOL WW SRL FEMA	EXPENSE
11-6410-434-200	IND COST POOL GR VAL SRL FEMA	EXPENSE
11-6410-434-300	IND COST POOL CANNONSBURG RD FEMA	EXPENSE

11-6410-435-100	IND COST POOL RACELAND BR HMGP FEM	EXPENSE
11-6410-438-000	IND COST POOL ROADWAY CENTERLINE	EXPENSE
11-6410-438-001	IND COST POOL BOYD ROADWAY CENTERLINE	EXPENSE
11-6410-438-002	IND COST POOL CARTER ROADWAY CENTERLINE	EXPENSE
11-6410-438-003	IND COST POOL ELLIOTT ROADWAY CENTERLINE	EXPENSE
11-6410-438-004	IND COST POOL GREENUP ROADWAY CENTERLINE	EXPENSE
11-6410-438-005	IND COST POOL LAWRENCE ROADWAY	EXPENSE
11-6410-460-000	IND COST POOL PDS	EXPENSE
11-6410-460-001	IND COST POOL CDO FINANCIAL	EXPENSE
11-6410-470-000	IND COST POOL TITLE III E ADM	EXPENSE
11-6410-470-001	IND COST POOL TITLE III E SVCS	EXPENSE
11-6410-470-002	IND COST POOL TITLE III E SVCS ADRC	EXPENSE
11-6410-500-001	IND COST POOL MEDICAID ADRC	EXPENSE
11-6410-620-100	IND COST CDSME	EXPENSE
11-6410-650-100	IND COST IAO	EXPENSE
11-6410-680-000	IND COST FAST	EXPENSE
11-8110-000-000	YTD INDIRECT SALARIES	EXPENSE
11-8210-000-000	YTD INDIRECT BURDEN	EXPENSE
11-8310-000-000	YTD INDIRECT TRAVEL	EXPENSE
11-8320-000-000	YTD INDIRECT POSTAGE	EXPENSE
11-8330-000-000	YTD INDIRECT LEGAL SERVICES	EXPENSE
11-8340-000-000	YTD INDIRECT SUBSCRIPTIONS	EXPENSE
11-8350-000-000	YTD INDIRECT CONSUMABLE SUPPLIES	EXPENSE
11-8360-000-000	YTD INDIRECT BUILDING COSTS	EXPENSE
11-8370-000-000	YTD INDIRECT AUDIT	EXPENSE
11-8380-000-000	YTD INDIRECT EQUIPMENT RENT	EXPENSE
11-8390-000-000	YTD INDIRECT MEMBERSHIPS	EXPENSE
11-8400-000-000	YTD INDIRECT PRINTING	EXPENSE
11-8410-000-000	YTD INDIRECT TELEPHONE	EXPENSE
11-8420-000-000	YTD INDIRECT MEETING EXPENSES	EXPENSE
11-8430-000-000	YTD INDIRECT UTILITIES	EXPENSE
11-8440-000-000	YTD INDIRECT MISC EXPENSE	EXPENSE
11-8450-000-000	YTD INDIRECT INSURANCE	EXPENSE
11-8460-000-000	YTD INDIRECT ACCOUNTING SOFTWARE	EXPENSE
11-9130-000-000	COST POOL #2 OFFSET	EXPENSE
11-9140-000-000	INDIRECT COST POOL - REALLOCATION	EXPENSE