

LINCOLN TRAIL AREA DEVELOPMENT DISTRICT
COST ALLOCATION PLAN
FY 2018

**LINCOLN TRAIL AREA DEVELOPMENT DISTRICT
613 COLLEGE STREET ROAD
P.O. BOX 604
ELIZABETHTOWN, KY 42702-0604**

COST ALLOCATION PLAN – FY 2018

The preparation of this Cost Allocation Plan (CAP) was financed with Federal, State, and Local funds under a Joint Funding Agreement (JFA) approved by the Southeastern Federal Regional Council.

The Lincoln Trail Area Development District does not discriminate on the basis of race, color, national origin, sex, age, religion or disability, and provides, upon request, reasonable accommodation including auxiliary aids and services necessary to afford an individual with a disability an equal opportunity to participate in all services, programs, and activities of the agency.

CERTIFICATE OF INDIRECT COSTS

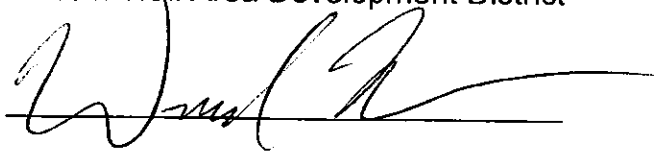
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal dated March 28, 2017 to establish cost allocations or billings for July 1, 2017 – June 30, 2018 are allowable in accordance with the requirements of the Federal award(s) to which they apply, 2CFR Part 200 "Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards" and Appendix Vii to Part 200 "State and Local Government and Indian Tribe Indirect Cost Proposals". 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.

Government Unit: Lincoln Trail Area Development District

Signature:



Name of Official: Wendell C. Lawrence

Title: Executive Director

Date of Execution:

3/30/17

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INTRODUCTION

The Lincoln Trail Area Development District (LTADD) is one of 15 Area Development Districts established in 1968 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 LTADD consists of the Kentucky counties of Breckinridge, Grayson, Hardin, LaRue, Marion, Meade, Nelson and Washington. LTADD coordinates planning and development activities for this eight county region and provides assistance with implementation of local, state and federal programs that address community development, planning and quality of life projects. The LTADD's projected annual revenue for FY 2018 is approximately \$7.5 million and the agency employs 39 specialists in administration, project development, planning and federal programs to administer these funds. Through its partnership with the Department for Local Government (DLG), LTADD is an effective conduit of information and communication between DLG, its state cognizant agency, and the local units of government within the Lincoln Trail region.

LTADD is governed by its Board of Directors, comprised of local elected officials, citizen and minority representatives. The Executive Director is responsible for the daily operations of the organization.

LTADD has Board-approved operating policies that are identified in our LTADD Personnel Policies and Procedure Manual.

LTADD operates on a fiscal year beginning July 1 and ending June 30. The accounting systems are maintained on a modified accrual basis throughout the year and are converted to full accrual at June 30 of each fiscal year.

LTADD receives funding from various local, state, and federal government agencies for the administration and completion of specific scopes of work. In addition to the Joint Funding Agreement (JFA), the LTADD receives funding from the Workforce Innovation and Opportunity Act, Title III Older Americans Act, Homecare Planning, Participant Directed Services, Personal Care Attendant Program, Kentucky Transportation Cabinet Metropolitan Planning Organization, Rural Transportation, Kentucky Infrastructure Authority and other sources from time to time. The Cost Allocation Plan (CAP) will not increase non-direct cost but will provide for their identification and equitable distribution on an organization-wide basis rather than through individual negotiations as a part of the grant and contract budgeting. The allocation plan is submitted to the Department for Local Government annually for approval. LTADD utilizes over 100 projects/programs and three cost pools that allocate common, operational and indirect administrative costs to each program.

LTADD utilizes Grants Management System (GMS) accounting software. The LTADD realizes the importance of a sound fiscal management system. A Board-approved personnel handbook containing the personnel practices, travel policies, and other relative information is provided to the employees of the LTADD.

The Cost Allocation Plan (CAP), FY 2018, for the Lincoln Trail Area Development District (LTADD) was prepared under the guidelines established in 2CFR Part 200 *"Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"*, 2CFR Appendix VII to Part 200 *"State and Local Government and Indian Tribe Indirect Cost Proposals"* and all other applicable regulations. The LTADD administrative staff has reviewed the appropriate federal regulations contained in 2CFR, Part 200, 2 CFR Appendix VII to Part 200, as well as the special terms and conditions of the Joint Funding Grant Award and other awarding agency requirements.

Project Codes & Description

Community Development

Project # 30000 Joint Funding Agreement

Element	Description
112000	Community & Economic Planning & Development
112500	Community Development Block Grant
114000	Management Assistance
115000	Program Administration

Project # 30100 KTC Regional Transportation

Element	Description
140000	Regional Transportation Planning

Project # 30150 KTC Metropolitan Planning Organization

Element	Description
140500	MPO Admin & General Planning
140501	MPO Unified Planning Work Program
140502	MPO Staff Training
140503	MPO Public Participation & Outreach
140504	MPO Transportation Improvement Program (TIP)
140505	MPO Metropolitan Transportation Plan (MTP)
140506	MPO Transportation Safety Planning
140508	MPO Transit Planning
140509	MPO General Data Collection & Mapping
140510	MPO Miscellaneous Planning/Technical Studies

Project # 30166 Federal Transit Administration

Element	Description
140650	Program Administration
140660	Public Participation and Outreach
140670	Trans Improvement Program
140680	Transit Planning

Project # 30171 Lincoln Heritage Scenic Byway (Signage)

Element	Description
140710	Lincoln Heritage Scenic Byway Project (Signage)

Project # 30193 KTC Local Road Updates (Centerline)

Element	Description
154031	KTC Local Road Updates - Breckinridge
154032	KTC Local Road Updates - Grayson
154033	KTC Local Road Updates - Hardin
154034	KTC Local Road Updates - LaRue
154035	KTC Local Road Updates - Marion
154036	KTC Local Road Updates - Meade
154037	KTC Local Road Updates - Nelson
154038	KTC Local Road Updates - Washington

Project # 30200 EDA RLF Administration

Element	Description
141000	EDA Revolving Loan Fund Administration

Project # 30221 Kentucky Infrastructure Authority

Element	Description
146700	KIA Mgmt Services & WRIS

Project # 30450 DOD - Office of Economic Adjustment

Element	Description
140950	DOD - Office of Economic Adjustment
140951	DOD - OEA Eco Analysis & Diver Planning
140952	DOD - OEA Eco Diversification Implementation
140953	DOD - OEA Facilitation and Coordination
140954	DOD - OEA Public Info/Outreach Support

Project # 30598 Regional SPGE Technical Assistance

Element	Description
124890	Regional SPGE Technical Assistance

Project # 35250 District Contract Activities

Element	Description
141500	DC Activities not under separate contract
141503	Bloomfield - Short Term District Contract
141504	Breckinridge - Short Term District Contract
141522	Vine Grove - Short Term District Contract

Project # 35386 City of New Haven - CDBG (#14-023)

Element	Description
141960	City of New Haven - CDBG (#14-023)

Project # 35440 Leitchfield/Grayson Co. IDC RF

Element	Description
143000	Leitchfield/Grayson Co IDC RF

Project # 35445 Marion Co. IF RF

Element	Description
143500	Marion Co. IF RF

Project # 35451 Heritage Scenic Byway Signage Project

Element	Description
144910	Heritage Scenic Byway Signage Project

Project # 35499 City of Hardinsburg Downtown Sidewalk

Element	Description
144999	City of Hardinsburg Downtown Sidewalk Imp.

Project # 35719 Lebanon Water Works - SRF

Element	Description
144849	Lebanon Water Works - SRF

Project # 35722 City of Hodgenville - SRF

Element	Description
144855	City of Hodgenville - SRF

Project # 36800 Internet Services

Element	Description
156800	Internet Services
156900	Computer Support Cities & Counties - In House
156901	Computer Support - Clarkson
156902	Computer Support - Hardinsburg
156903	Computer Support - Irvington
156904	Computer Support - Vine Grove
156905	Computer Support - West Point
156906	Computer Support - E-Town Industrial Foundation
156908	Computer Support - Hardin Co. Chamber of Comm
156909	Computer Support - City of Leitchfield
156910	Computer Support - LaRue County
156911	Computer Support - City of Bloomfield
156912	Computer Support - Grayson Co Fiscal Court
156913	Computer Support - City of Caneyville
156914	Computer Support - Grayson Co. Detention Center
156915	Computer Support - City of Cloverport

Project # 37029 Joint Co. Planning - Nelson GIS Training

Element	Description
164010	Joint Co. Planning - Nelson GIS Training

Project Codes & Description Continued

WORKFORCE INNOVATION AND OPPORTUNITY ACT

Project # 32001 Workforce Innovation and Opportunity Act (WIOA)

Element	Description
130201	LTADD WIOA Administration
130320	LTADD WIOA Adult Services
130420	LTADD WIOA In-School Youth Services
130422	LTADD WIOA Youth Admin
130520	LTADD WIOA Dislocated Worker Services
130620	LTADD WIOA Services Shared Cost Pool
130730	LTADD WIOA Out-of-School Youth Services
130920	LTADD Rapid Response
131024	LTADD TRADE Admin
131430	LTADD WIOA Incentive
302020	Career Center WIOA Administration
303020	Career Center WIOA Adult Training Services
303021	Career Center WIOA Adult Career Services
304020	Career Center WIOA In-School Youth Training Services
304021	Career Center WIOA In-School Youth Career Services
305020	Career Center WIOA Dislocated Worker Training Services
305021	Career Center WIOA Dislocated Worker Career Services
306020	Career Center WIOA Services Shared Cost Pool
307030	Career Center WIOA Out-of-School Youth Training Services
307031	Career Center WIOA Out-of-School Youth Career Services
308020	Career Center WIOA Core Services Pool
310020	Career Center WIOA Trade Program
312020	Career Center WIOA Elizabethtown One Stop Director
312021	Career Center WIOA Bardstown One Stop Director
312022	Career Center WIOA Lebanon One Stop Director
312023	Career Center WIOA Leitchfield One Stop Director
313130	Career Center WIOA Incentive

Project # 30362 Grt# 205BE15 - TRADE

Project # 30363 Grt# 274YT17 – Youth Admin

Project # 30364 Grt# 274YT17 – I/S Youth

Project # 30365 Grt# 274YT17 – O/S Youth

Project # 30366 Grt# 272CM16 – Rapid Response Additional Assistance TRADE CM

Project # 30367 Grt# 271DW16 – Adult Transfer

Project # 30368 Grt# 272RR16 – Rapid Response

Project # 30369 Grt# 272DW17 – Dislocated Worker (DLW) Admin

Project # 30370 Grt# 272DW17 – DLW

Project # 30371 Grt# 270AD17 – Adult Admin

Project # 30372 Grt# 270AD17 – Adult

Project # 30373 Grt# 273AD17 – Adult Admin

Project # 30374 Grt# 273AD17 – Adult

Project # 30375 Grt# 271DW17 – DLW Admin

Project # 30376 Grt# 271DW17 – DLW

Project # 31200 LTADD Admin Pool

Project Codes & Description Continued

AGING SERVICES

Project # 32500 Title III Aging Planning & Admin
Element Description
132500 LTADD Aging Planning & Administration

Project # 32510 Title III-B Support Services
Element Description
100000 Title III-B Homemaker/PC – Lifeline
100100 Title III-B Legal – Legal Aid
100300 Title III-B Transportation – CKCAC
100310 Title III-B Transportation Vouchers
100400 Title III-B Transportation – TACK
100500 Title III-B Ombudsman
100600 Title III-B ADC Sunrise
132600 LTADD Title III-B Case Mgmt & Assessment

Project # 32520 Title III-C1
Element Description
110300 Title III-C1 Meal Preparation- CKCAC
110310 Title III-C1 Dietary Consultants, Inc.
110400 Title III-C1 Meal Delivery – CKCAC
110500 Title III-C1 Meal Voucher – Home Plate
110600 Meade Co. Meal Voucher Program – CKCAC

Project # 32530 Title III-C2
Element Description
130101 Title III-C2 Meals – Mom's Meals
130102 Title III-C2 Direct Client Support

Project # 32540 Title III-D Preventive Health
Element Description
132700 Title III-D Prevention & Health Promotion
132710 Title III-D LTADD Staff - Bingocize
170100 Title III-D Mental Health - VNA Nazareth
170200 Title III-D Prev. Health – CKCAC Healthrhythms
170211 Title III-D Prev. Health – Healthrhythms
170212 Title III-D Prev. Health – Tai Chi

Project # 32550 Title III-E Caregiver
Element Description
132900 LTADD Family Caregiver Coordinator
180000 Title III-E Family Caregiver Support - Lifeline

Project # 32560 Title VII Elder Abuse
Element Description
190100 Title VII Elder Abuse
190110 Title VII Elder Abuse - LTADD

Project # 32570 Title VII Ombudsman
Element Description
200100 Title VII Ombudsman
200110 Title VII Ombudsman – LTADD

Project # 32750 Nutrition Services Incentive Prog (NSIP)
Element Description
214000 NSIP – C-1 Meals CKCAC

Project # 33000 Homecare Administration
Element Description
133500 LTADD Homecare Planning & Administration

Project # 33010 Homecare Social Services
Element Description
134500 LTADD Homecare Case Management
134600 Homecare ADRC
230600 Homecare In-Home Services

Project # 33020 Homecare H-D Meals
Element Description
250101 Homecare H-D Meals – Mom's Meals
250102 Homecare H-D Meals – Shelf Stable

Project # 33150 KY Caregiver Support Administration
Element Description
137700 KY Caregiver Support Administration

Project # 33160 KY Caregiver Support Grandparent Serv
Element Description
137800 KY Caregiver Support Grandparent Services

Project # 33200 CMS-SHIP
Element Description
410010 CMS/SHIP Counseling – July – March
410020 CMS/SHIP Counseling – April – June

Project # 33300 PCAP Administration
Element Description
136000 LTADD PCAP Administration

Project # 33310 PCAP Subsidy & Coordination
Element Description
370000 PCAP Subsidy – VNA Nazareth
370010 PCAP Program Coordination – VNA Nazareth
370020 PCAP Evaluation – VNA Nazareth

Project # 33332 ADRC Medicaid Federal Funding
Element Description
136312 Medicaid ADRC – Federal Funding

Project # 33351 ACA MIPPA/AAA
Element Description
136350 ACA MIPPA/AAA
136351 ACA MIPPA/AAA Sept 30 – June 20

Project # 33361 ACA MIPPA/ADRC
Element Description
136370 ACA MIPPA/ADRC
136371 ACA MIPPA/ADRC Sept 30 – June 30

Project # 33362 ACA MIPPA/SHIP
Element Description
136380 ACA MIPPA/SHIP
136381 ACA MIPPA/SHIP Sept 30 – June 30

Project # 33373 Functional Assessment Service Team
Element Description
135830 Functional Assessment Service Team

Project # 33400 State LTC Ombudsman
Element Description
340100 State LTC Ombudsman - Consultant
340101 State LTC Ombudsman - Staff

Project # 33440 Participant Directed Services PDS
Element Description
135100 LTADD PDS Support Broker
135200 LTADD PDS Financial Management

Project # 33490 Senior Center Support
Element Description
491000 Senior Center Support

Project Codes & Description Continued

AGING SERVICES, Continued

Project # 33495 Service Provider & Elder Abuse Coalition

Element Description

420000 Service Providers

420010 Elder Abuse Coalition

Project # 33601 Prescription Assistance Program (KPAP)

Element Description

360010 Prescription Assistance Program (KPAP)

360110 Prescription Assistance Program (KPAP) Admin

Project Codes & Description Continued

OTHER MISCELLANEOUS PROJECTS

Project # 35000 Trust General Fund

Element Description

750000 Trust General Fund

Project # 38000 RLF - EDA

Element Description

800000 RLF-EDA

Project # 39000 Operational Cost Pool

Element Description

770000 Operational Cost Pool

Project # 39700 General Ledger

Element Description

995100 Annual Leave Taken
995200 Sick Leave Taken
995300 Holiday Leave Taken
995400 Personal Leave Taken
995500 Other/Civil Leave Taken
995600 Military Leave Taken
995700 Sick Bank Leave
995800 Leave W/O Pay
997000 General Ledger

Project # 39800 Fringe Benefit Pool

Element Description

998000 Fringe Benefit Pool

Project # 39900 Shared/Indirect Cost Pool

Element # Description

999000 Shared (Common) Cost Pool
999500 Indirect Administrative Cost Pool

General Ledger & Transaction Codes

Note: Lincoln Trail ADD use three accounting directories to account for costs. Due to nature of running the three separate systems, some transaction codes have the same numbers assigned. Where the transaction codes are the same, there is a designator (ADD, PDS or WIOA) following the account description. Transaction codes without a designator are codes used in the ADD directory. The three accounting directories used are as follows:

1. Participant Directed Services (PDS), which accounts for client payroll and supplies.
2. Workforce Innovation and Opportunity Act (WIOA) which accounts for client expenses and contracts.
3. ADD which is the main accounting system that accounts for everything except direct costs for the PDS and WIOA programs.

Assets

10000	Cash in Bank – OPER	12700	A/R – Trust Local Contributions
10000	Cash in Bank – Participant Directed Services (PDS)	12800	A/R – Trust Other
10000	Cash in Bank – Workforce Inv & Opport Act (WIOA)	12900	A/R – Other
10001	Workforce Investment Act – Fixed Assets (WIOA)	13000	A/R – LTADD Employee Fund
10004	WIRED – Fixed Assets (WIOA)	13000	Accounts Receivable – LTADD Aging Serv. (PDS)
10011	Accounts Receivable – LTADD (WIOA)	13100	A/R – Trust Internet Contracts
10012	Accounts Receivable – Other (WIOA)	13200	A/R – Local Match
10013	Accounts Receivable – WIOA (WIOA)	13300	A/R – Foundation to Trust
10014	Accounts Receivable – Lake Cumberland (WIOA)	13400	A/R – PDS To Operations
10016	Greater Louisville, Inc. (WIOA)	13500	A/R – Staff W/H & COBRA
10017	Greater Louisville LWIA (WIOA)	13600	Prepaid Health Insurance
10018	Nancy's Place (WIOA)	13610	Prepaid EBC Annual Fee
10019	Meade County Fiscal Court Solid Waste (WIOA)	13700	Prepaid Dental Insurance
10020	Accounts Receivable – Hardin Co Chamber (WIOA)	13800	Prepaid Vision Insurance
10021	Elizabethtown Industrial Foundation (WIOA)	13900	Prepaid LTD& Life Insurance
10022	Buffalo Trace ADD c/o TENCO WIB (WIOA)	14000	Prepaid Workers Compensation (ADD)
10026	Kentuckiana WORKS (WIOA)	14000	Accounts Rec. – SSA P/Y FICA Refunds (PSA)
10100	Cash in Bank – Trust	14010	Prepaid Workers Compensation Dividend
10300	Cash in Bank – RLF	14100	Prepaid Postage
10450	Cash in Bank – Service Providers	14200	Prepaid Travel Advances
10500	Certificates of Deposit	14300	Prepaid Other
10700	CD- Accrued Leave Fund	14400	Prepaid Travel – Next Fiscal Year
11000	Petty Cash Fund – Trust	14500	Prepaid Bond/Liability Insurance (ADD)
11220	A/R from Service Providers to Oper	14500	FUTA/SUTA – Prior Year Refunds (PDS)
11300	A/R from WIOA to Trust	14600	Prepaid WIOA Liability Insurance
11400	A/R from Trust to Operations	14700	Prepaid LTDF Liability/Property Insurance
11500	A/R from Operations to Trust	14800	Prepaid Background Checks
11600	A/R from Operations to RLF	14900	Prepaid Bank Card Account
11800	A/R from RLF to Operations	15000	Furniture & Equipment
11900	A/R from RLF to Trust	15100	Accumulated Depreciation Furniture & Equipment
12100	Accounts Receivable – Federal/State (ADD)	15200	Computer Equipment Purchases
12100	Accounts Receivable – Federal/State (PDS)	15300	Accumulated Depreciation Computer Equipment
12200	A/R – Foundation (ADD)	15400	Grant Purchased Assets
12200	Accounts Receivable – LTADD- PDS Wire (PDS)	15500	Trust GPS Equipment
12300	A/R – WIOA to Operations	15600	Accumulated Depreciation Trust GPS Equipment
12400	A/R – Non-ADD Transactions	15700	Vehicle Purchases
12500	A/R – Aging from Contractors (ADD)	15800	Accumulated Depreciation Vehicles
12500	Accounts Rec. – Client Liability Payments (PDS)	19000	RLF A/R – Miscellaneous
12600	A/R – Trust District Contracts (ADD)	19100	RLF A/R – Accrued Loan Interest
12600	Accounts Rec. – Client Liability for Supplies (PDS)	19200	RLF A/R – Notes Receivable EDA

General Ledger & Transaction Codes
Continued

Liabilities

20000	Accounts Payable (ADD)	21310	Trustee Order Withholding
20000	Accounts Payable (PDS)	21400	Insurance Premium Adjustments
20000	Accounts Payable (WIOA)	21500	W/H Payable to Staff
20001	Accounts Payable DAIL For Client Advances (PDS)	21600	Dental Insurance W/H Payable
20001	Unclaimed Property (WIOA)	21700	Vision Insurance W/H Payable
20002	Accounts Payable DAIL for Overpayment (PDS)	21800	Nelson Co Occupation Tax Payable
20003	Accounts Payable DIAL Carryover Adj. (PDS)	21810	Accounts Payable to Aging Contractors
20003	Accounts Payable – Prior Year (WIOA)	21900	Accounts Payable to LTDF from Trust
20004	Prepaid Client Liability (PDS)	22000	Accounts Payable to PDS Account from Operations
20004	Accounts Payable – LTADD (WIOA)	22020	Accounts Payable to Oper. from Service Providers
20005	Accounts Payable – Client Liab. Premiums (PDS)	22100	Accounts Payable to WIOA from Operations
20005	FICA W/H Payable (WIOA)	22200	Accounts Payable to Operations from Trust (ADD)
20006	Client Liability Balances Uncollected by HP (PDS)	22300	Accounts Payable to Trust from RLF
20006	Federal W/H Payable (WIOA)	22400	Accounts Payable to Operations from RLF
20007	Accounts Payable – DAIL Penalties (PDS)	22410	Accounts Payable to Operations from Foundation
20007	State W/H Payable (WIOA)	22500	Accounts Payable to Trust from Operations
20008	Unclaimed Property (PDS)	22550	Accounts Payable to WIOA from Trust
20009	A/P – Foundation (WIOA)	22600	Accounts Payable to RLF from Operations
20008	City W/H Payable (WIOA)	22700	Accounts Payable to LTDF from Operations
20020	Wages Payable (WIOA)	23000	Accrued Wages Payable (ADD)
20021	Accrued FICA (WIOA)	23000	Accrued Wages Payable (PDS)
20041	Funds Due to Grantor from (WIOA)	23100	Accrued Vacation Liability
20042	Funds Due to LTADD from (WIOA)	23400	Accrued Expenses Other
20043	Deferred Revenue (WIOA)	23500	Accrued FICA/MC (ADD)
20044	Funds Due to Pro. 30087 (WIOA)	23500	Accrued FICA/MC (PDS)
20045	Funds Due to TANF	23600	Accrued CERS Retirement
20050	Unapplied Refund Revenue (WIOA)	23700	Accrued Workers Comp
20051	Unapplied Program Income (WIOA)	23900	Accrued Audit
20052	Unapplied Equipment Proceeds (WIOA)	24000	Accrued Worker's Compensation (WIOA)
20100	Accounts Payable – LTADD Loan (PDS)	24300	Unapplied MPO Local Match
20100	Prior Year – Accounts Payable (WIOA)	24400	Unapplied ADC Program Income
20200	Accounts Payable – LTADD Financial Admin (PDS)	24500	Unapplied Breck Co Senior Center Donation
20300	Accts. Payable – LTADD Supp. Broker Fees (PDS)	24600	Unapplied FCG Program Income
20500	FICA/MC Payable (ADD)	24700	Unapplied NSIP
20500	FICA/MC Payable (PDS)	24800	Unapplied III Program Income
20600	Federal Taxes Payable (ADD)	24900	Unapplied HC Program Income
20600	Federal Taxes Payable (PDS)	25000	Deferred Revenue (ADD)
20700	KY Taxes Payable (ADD)	25000	Deferred Revenue (PDS)
20700	KY Taxes Payable (PDS)	25010	Deferred Revenue – Local Contributions
20800	City Taxes Payable (ADD)	25020	Def. Rev-Hardin Co MPO Match
20800	City Taxes Payable (PDS)	25046	Def. Rev-Meade Co MPO Match
20900	Medical Insurance W/H Payable (ADD)	25300	Loan Payable-KHC Rehab \$9,316
20900	Child Support Garnishment (PDS)	25400	Loan Payable-KHC Rehab \$5,377
20910	IRS Tax Levy	25500	Loan Payable-KCH Rehab \$6,315
21000	Colonial Insurance W/H Payable (ADD)	25600	Loan Payable-KHC \$534
21000	FICA Withholding (WIOA)	26000	Funds due to Grantor-Operations
21100	Deferred Comp W/H Payable (ADD)	26100	Funds due to Grantor-Trust
21100	Federal Withholding (WIOA)	26500	Passthru Funds to Others
21200	CERS Retirement W/H Payable (ADD)	27000	Funds due Subrecipients
21200	State Withholding (WIOA)	28000	Expense Reimburse Control
21200	Accounts Payable – Unemployment (PDS)	29500	RLS Escrow #1 Payable
21210	KLC Unemployment Comp Payable	29600	RLS Escrow #2 Payable
21300	COBRA Premium Payable (ADD)	29900	RLF Clearing
21300	Local Taxes (WIOA)		

General Ledger & Transaction Codes
Continued

Projects

30000	Joint Funding Agreement	33200	CMS-SHIP
30001	LTADD (PDS)	33300	PCAP Administration
30100	KTC Regional Transportation	33310	PCAP Subsidy & Coordination
30150	KTC Metropolitan Planning Organization	33332	ADRC – Medicaid Federal Funding
30166	Federal Transit Administration	33351	ACA/MIPPA/AAA
30171	Lincoln Heritage Scenic Byway (Signage)	33361	ACA MIPPA/ADRC
30193	KTC Local Road Updates - Centerline	33362	ACA MIPPA/SHIP
30200	EDA RLF Administration	33373	Functional Assessment Service Team
30221	Kentucky Infrastructure Authority	33400	State LTC Ombudsman
30362	Grt# 205BE15 – TRADE (WIOA)	33440	Participant Directed Services PDS
30363	Grt# 274YT17 – Youth Admin (WIOA)	33451	Traumatic Brain Injury
30364	Grt# 274YT17 – In School Youth (WIOA)	33490	Senior Center Support
30365	Grt# 274YT17 – Out of School Youth (WIOA)	33495	Service Providers & Elder Abuse Coalition
30366	Grt# 272CM16 Rapid Res. Add. Assist CM (WIOA)	33502	United Way Funds – Nelson Co HDM
30367	Grt# 271DW16 – Adult Transfer (WIOA)	33601	Prescription Assistance Program (KPAP)
30368	Grt# 272RR16 – Rapid Response (WIOA)	33800	LT Mental Health & Aging Coalition
30369	Grt# 272DW17 – DLW Admin (WIOA)	35000	Trust General Fund
30370	Grt# 272DW17 – DLW (WIOA)	35250	District Contract Activities
30371	Grt# 270AD17 – Adult Admin (WIOA)	35386	City of New Haven – CDBG (#14-023)
30372	Grt# 270AD17 – Adult (WIOA)	35440	Leitchfield/Grayson Co IDF DC
30373	Grt# 273AD17 – Adult Admin (WIOA)	35445	Marion Co Industrial Foundation
30374	Grt# 273AD17 – Adult (WIOA)	35451	Heritage Scenic Byway Signage Project
30375	Grt# 271DW17 – DLW Admin (WIOA)	35499	City of Hardinsburg Downtown Sidewalk Imp.
30376	Grt# 271DW17 – DLW (WIOA)	35719	Lebanon Water Works - SRF
31200	LTADD Admin Pool (WIOA)	35722	City of Hodgenville - SRF
30450	DOD – Office of Economic Adjustment	35910	City of Bloomfield KIA – IEDF DC
30598	Regional SPGE Technical Assistance	35940	City of Brandenburg KIA-TDF
32001	Workforce Innovation and Opportunity Act	35970	Meade Co. KIA-IEDF
32500	Title III Aging Planning & Admin	35981	City of West Point KIA-IEDF
32510	Title III-B Support Services	36800	Internet Service DC
32520	Title III-C1	37029	Joint Co Planning – Nelson Co GIS Training
32530	Title III-C2	38000	RLF – EDA
32540	Title III-D Preventive Health	38500	Preliminary Project Balances
32550	Title III-E Caregiver	39000	Operational Cost Pool
32560	Title VII Elder Abuse	39600	Invested in Fixed Assets
32570	Title VII Ombudsman	39610	Fund Balance – NSIP Meals
32750	Nutrition Services Incentive Prog "NSIP"	39620	Fund Balance – Trust General Fund
33000	Homecare Administration	39630	Fund Balance – RLF Admin Unrestricted
33010	Homecare Social Services	39640	Fund Balance – Operations Special Fund
33020	Homecare H-D Meals	39700	General Ledger
33150	KY Caregiver Support Administration	39800	Fringe Benefit Pool
33160	KY Caregiver Support Grandparent Services	39900	Shared/Indirect Cost Pool
33190	CMS-SHIP Admin		

General Ledger & Transaction Codes
Continued

Revenue

40000	EDA Federal (ADD)	43400	State LTC Ombudsman Services State
40000	Client Advance Funds (PDS)	43441	Participant Directed Services
40100	CDBG Federal	43451	Traumatic Brain Injury
40100	Support Broker (PDS)	43490	Senior Center Support
40130	PDS Coordination (PDS)	43500	United Way
40150	Medicaid Recoupments (PDS)	43600	Prescription Assistance Program (KPAP) - State
40200	EDA State (ADD)	43700	KY Elder Readiness Initiative
40200	Fin. Admin. (PDS)	43800	LT Mental Health & Aging Coalition
40300	CDBG State (ADD)	46500	District Contract Activities-Other Agencies
40300	Client Expense Reimbursement (PDS)	46510	District Contract Activities-Cities
40350	Refund Credit toward "Advance" (PDS)	46520	District Contract Activities-Counties
40363	Grt# 274YT17 - Youth Admin (WIOA)	46530	District Contract Activities Federal
40364	Grt# 274YT17 - I/S Youth (WIOA)	46540	District Contract Activities State
40365	Grt# 274YT17 - O/S Youth (WIOA)	46800	Internet Service Contract Activities
40366	Grt# 272CM16 - Rapid Response Trade CSM (WIOA)	47100	Interest Income - MM Account
40367	Grt# 271DW16 - Adult Transfer (WIOA)	47200	Interest Income - Certificates of Deposit
40368	Grt# 272RR16 - Rapid Response (WIOA)	47300	Trust Equipment Usage
40369	Grt# 272DW17 - DLW Admin (WIOA)	47320	Service Providers
40370	Grt# 272DW17 - DLW (WIOA)	47330	Elder Abuse Coalition
40371	Grt# 270AD17 - Adult Admin (WIOA)	47400	Other Income
40372	Grt# 270AD17- Adult (WIOA)	47405	Proceeds from Sale of Equipment
40373	Grt# 273AD17 - Adult Admin (WIOA)	47410	Insurance Proceeds
40374	Grt# 273AD17 - Adult (WIOA)	47500	Local Contributions
40375	Grt# 271DW17 - DLW Admin (WIOA)	47600	Local In-Kind Revenue
40376	Grt# 271DW17 - DLW (WIOA)	47800	Passthru Contract Match
40400	JFA State Unmatched	48000	Local Match Donation
40500	Transportation - Federal	48010	Local In-Kind Match
40600	Transportation - State (ADD)	48018	Brandenburg MPO Local Match
40600	Support Broker - Client Liability (PDS)	48020	Hardin Co MPO Local Match
40610	Uncollectible Client Liability Premium (PDS)	48100	Applied NSIP
40700	Kentucky Infrastructure Authority	48120	E-town MPO Local Match
40800	Kentucky Office of Homeland Security	48220	Radcliff MPO Local Match
41000	Office of Economic Adjustment	48300	Applied Program Income
41100	CWK Division of Waste Management	48320	Meade Co MPO Local Match
41598	DLG Special Projects State	48350	LaRue Co Match
41900	Client Care Supplies Rev.	48351	Nelson Co Match
42001	Workforce Innovation and Opportunity Act	48352	Washington Co Match
42500	Title III Aging Planning & Admin Federal	48353	Boyle Co Match
42501	Title III Aging Planning & Admin State	48400	Passthru to Sub-Contractors
42510	Title III-B Support Services Federal	48420	Vine Grove MPO Local Match
42511	Title III-B Support Services State	48500	Local Funds Transferred (ADD)
42520	Title III-C1 Congregate Meals Federal	48500	Transfer to ADD (PDS)
42521	Title III-C1 Congregate Meals State	48510	Transfer Federal/State Revenue (ADD)
42530	Title III-C2 Home-Delivered Meals Federal	48510	Uncollectible Client Expenses (PDS)
42531	Title III-C2 Home-Delivered Meals State	48600	Contractor Program Income
42540	Title III-D Preventive Health Federal	48700	Contractor Cash Match (ADD)
42541	Title III-D Preventive Health State	48700	Contractor Cash In-Kind Match (WIOA)
42550	Title III-E Caregiver Federal	48800	Contractor In-Kind Match (WIOA)
42551	Title III-E Caregiver State	48800	Contractor In-Kind Match
42560	Title VII Elder Abuse Federal	48900	Agency Purchased (ADD)
42561	Title VII Elder Abuse State	48900	KCTCS Tuition Waiver (WIOA)
42570	Title VII Ombudsman Support Federal	49000	RLF EDA (ADD)
42571	Title VII Ombudsman Support State	49000	AR Adj Uncollectible thru 2/28/15 (PDS)
42750	NSIP Federal	49100	RLF Loan Principle Repaid
43000	Homecare State	49200	RLF Interest Paid
43150	KY Caregiver Support Program State	49300	RLF Late Fees
43200	CMS-SHIP Federal	49400	RLF Service Fees
43300	Personal Care Attendant Program State	49500	RLF Bank Interest
43330	ADRC Medicaid Federal	49600	RLF LTDF Match
43331	ADRC - Non Medicaid Match State	49700	RLF Other/Special Fees
43351	ACA MIPPA / AAA	49790	RLF Bad Debt Recovery
43361	ACA MIPPA/ ADRC	49800	RLF Transfer to Administration
43362	ACA MIPPA/SHIP	49900	Reclass 49100-P/Y to 19200-RLF A/R
43373	Functional Assessment Services Team		

General Ledger & Transaction Codes
Continued

Expenses

50000	Salaries (ADD)	56200	Incumbent Worker – Adv. Manuf. (WIOA)
50000	Salaries (PDS)	56250	Human Services (WIOA)
50000	Salaries (WIOA)	56300	Intensive Support Services (WIOA)
50097	Contractor Indirect (WIOA)	56350	Workshops (WIOA)
50100	Contractor Supplies (WIOA)	56400	Support Services (WIOA)
50150	Contractor Travel/Staff (WIOA)	56500	OJT – Manufacturing (WIOA)
50175	Contractor Travel/Client (WIOA)	56600	Contract I.T.A (WIOA)
50200	Contractor Marketing (WIOA)	56700	OJT – Business Services (WIOA)
50250	Contractor Other Program Costs (WIOA)	56800	Tourism/Hospitality (WIOA)
50300	Stipends (WIOA)	56900	Food/Beverage Industry (WIOA)
50350	Contractor Training (WIOA)	57000	OJT Contract (WIOA)
50400	Contractor Space Costs (WIOA)	57100	Incumbent Work Contract (WIOA)
50500	Fringe Benefits (ADD)	57150	Industrial Maintenance (WIOA)
50500	Fringe Benefits (PDS)	57200	Education (WIOA)
50500	Fringe Benefits (WIOA)	57250	New Automotive (WIOA)
50510	Fringe Benefits Adjustments (PDS)	57300	Information Tech (WIOA)
50550	Refund Fringe – FICA/MC (PDS)	57400	Business Services (WIOA)
50550	Contractor's Fringe (WIOA)	57500	Direct Training (WIOA)
50600	Fringe – FICA (ADD)	57600	Transportation (WIOA)
50600	Fringe – FICA (PDS)	57700	Healthcare Training (WIOA)
50600	Fringe – FICA (WIOA)	57800	Manufacturing Training (WIOA)
50700	Fringe – Health (ADD)	57900	Logistics (WIOA)
50700	Fringe – Worker's Comp. (WIOA)	58000	Contract Reimbursement (WIOA)
50800	Fringe – Dental	58100	Job Relocation Assistance (WIOA)
50900	Fringe – Retirement (ADD)	58200	Contract Incentive Payment (WIOA)
50900	Worker's Compensation (WIOA)	58900	KCTCS Tuition Waiver (WIOA)
51000	Fringe – LT Disability/Life (ADD)	59000	WIOA Transition Activity (WIOA)
51000	Contract Labor (PDS)	59100	Customized Training (WIOA)
51000	Contractor Educational Material (WIOA)	59200	WIOA Required 20% Work Exp., OJT & Int. (WIOA)
51100	Fringe – Vision	59300	Career Center's Incentive (WIOA)
51200	Fringe – Unemployment (ADD)	59500	Professional Services (WIOA)
51200	Fringe – Unemployment (PDS)	59600	Operational Cost Pool (ADD)
51200	Contractor Insurance (WIOA)	59600	Contractor Professional Services (WIOA)
51210	Fringe – Unemployment Uncollectable (PDS)	59700	Indirect Administrative Costs (ADD)
51500	Direct Workers Comp (ADD)	59700	Indirect Costs (PDS)
51500	Contractor Communications (WIOA)	59900	Shared (Common) Cost Pool
51600	Medical Exams/Prevention (ADD)	60000	Advertising & Printing (ADD)
51600	Contractor Outreach and Recruitment (WIOA)	60000	Administrative Costs (PDS)
51700	Contractor Advertising (WIOA)	60000	LTADD Staff Costs (WIOA)
51800	Contractor Support Services (WIOA)	60500	Professional Services (ADD)
51900	Client Care Supplies (PDS)	60500	LTADD Professional Svcs. (WIOA)
51900	Contractor Printing & Copying (WIOA)	60550	LTADD Staff – Fringe Benefits (WIOA)
51910	Uncollectible Supply Expenses (PDS)	60625	Operational Cost Pool (WIOA)
51950	Home Modification Equipment (PDS)	60626	Staff Salaries (WIOA)
52000	Contractor Program Wages (WIOA)	60627	Staff Fringe Benefits (WIOA)
52000	Support Broker Expense (PDS)	60628	Travel (WIOA)
52030	PDS Coordination Expense (PDS)	60629	Advertising and Printing (WIOA)
52050	Uncollectible Support Broker Fee (PDS)	60630	Misc/Supplies, Postage, Maint. Repairs (WIOA)
52100	Uncollectible Expenses (PDS)	60631	Shared (Common) Pool (WIOA)
52110	Uncollectible Expense – Financial Admin (PDS)	60632	Indirect Cost Pool (WIOA)
52150	Medicaid Recoupments (PDS)	60633	Space (WIOA)
52200	Uncollectible Client Liability	61000	Maintenance and Repairs – Equipment
52300	Audit Adjustment (WIOA)	61000	LTADD Direct Admin (WIOA)
52300	Uncollectible Financial Admin Exp. (PDS)	61200	LTADD Direct Training (WIOA)
52500	WIOA Admin. (WIOA)	61300	Career Services (WIOA)
52600	WIOA Program Costs (WIOA)	61500	Telephone (ADD)
52700	WIOA Incentive (WIOA)	61500	LTADD Rapid Response (WIOA)
52800	Contract Program Admin. (WIOA)	61600	Cell Phone Expense
53000	Contractor Facilities Cost (WIOA)	62000	LTDF Building Expenses (ADD)
53000	Fin. Admin Expense (PDS)	62000	LTADD Program Cost Pool (WIOA)
53300	WIRED – Other Costs (WIOA)	62100	Career Center Space/Rent Allocation
53100	Uncollectible Client Liability Premiums (PDS)	62500	Insurance and Bonds (ADD)
54000	LTWIB – Supplies (WIOA)	62500	Capacity Building (WIOA)
54500	LTWIB – Equipment (WIOA)	63600	LTADD Dues/Subs/Reg. Conf. (WIOA)
55000	Contractor's Salaries (WIOA)	65000	Supplies and Postage
55300	Contractor's Equipment (WIOA)	65500	College Tuition (ADD)
56000	Food and Beverage (WIOA)	65526	Operation Cost Pool (WIOA)
56100	Defense Related (WIOA)	65527	Common Cost Pool (WIOA)
56150	Energy (WIOA)	65528	LTADD Equipment (WIOA)

65529 LTADD Travel (WIOA)
General Ledger & Transaction Codes
Continued

Expenses, continued

65700 Service Award
66000 Interest Expense
66500 Depreciation/Usage Expense
66700 Trust Depreciation Expense
67000 Other Miscellaneous Expense
69000 CR Background Checks (ADD)
69000 LTADD WIOA Transition Activity (WIOA)
69200 LTADD Career Ctr's Incentive (WIOA)
69300 LTADD Incentive (WIOA)
69400 LTADD Resource/Con Upgrade (WIOA)
70000 Dues and Subscriptions
71000 Conference and Registrations
73000 Travel
73003 Travel – Day Travel Meals
73100 Staff Vehicles Expense
73200 Training
75000 Grant Purchased Equipment
75500 Gain/Loss Equipment
75600 Loss/Insurance on Theft
76000 WIOA Grant Equipment Purchase
78000 In-Kind Goods and Services
78100 In-Kind Space
78200 In-Kind Board/Committee
78300 In-Kind Citizen Members
78400 In-Kind Staff Volunteers

65539 LTADD Supplies (WIOA)
79900 Prior Period Adjustment - Expenses
80000 Contractor Expense
80100 Contractor Travel
80500 Contractor Equipment Purchase
81000 Contractor In-Kind Expense
81500 Contractor Advance
82000 Contracts-not yet obligated
82100 Added Units-Unapplied NSIP
82500 Program Income Expense
86100 LTADD Client/Direct Support
86200 LTADD Contractual/Client Support
87000 Contractor Cash Match (WIOA)
88000 Contactor In-Kind Match (WIOA)
92500 Passthru Contract Funds to Others
92600 Passthru Funds
92700 Passthru – Preparedness Supplies
93000 Passthru Grant Personnel
93060 Passthru Grant Fringe Benefits
93650 Passthru Grant Supplies
93730 Passthru Grant Travel
93750 Passthru Grant Other Expenses
96500 RLF Loans Disbursed
96700 Reclass 96500-P/Y to 19200
96800 RLF Loan Written Off

FORMAL BOOKS OF ENTRY

The LTADD utilizes Grants Management Systems, Inc. (GMS) accounting software. The LTADD's computerized accountings system offers the following formal books of entry:

Cash Receipt Journal
Cash Disbursement Journal
Detail General Ledger
Payroll Register
Payroll Distribution Schedule

In addition to the above formal books of entry, the accounting system provides the following schedules and reports for LTADD:

Balance Sheet
Revenue & Expenditure Reports by Project and by Program Element
and
A variety of other supplemental reports

COST DESCRIPTIONS AND ALLOCATION METHODOLOGY

All costs incurred by LTADD 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 2CFR Part 200 as expenses that can be identified specifically with a particular cost objective. Shared costs are those incurred for a common or joint purpose benefiting more than one program element and not readily assignable to the program element(s) specifically benefited. Below is a listing of the expense categories that apply to LTADD and the manner in which they will be charged.

1. **Personnel Costs** – consists of salary, benefits, and worker's compensation. The following is a description of how these costs will be charged:
 - a. **Salaries** – employees charge their time as direct costs to the grants or program cost objectives in which their work is attributable. Charges are based upon timesheets submitted by each employee. The salary of employees whose total time is not directly attributable to specific grant programs, such as the Executive Director and Administrative staff, will be charged to either the operational, indirect administration or common cost pool based on the nature of the task performed. Time spent on Board related activities or overall management of the organization will be charged to the operational cost pool. Time related to accounting, human resources, or procurement are charged to the indirect administration pool. Time spent by the Receptionist and Network Specialist, as well as building maintenance activities that benefit only the main office is charged to the common cost pool. Those employees whose time is partially direct and partially indirect will have their salary costs pro-rated based upon their timesheet entries.
 - b. **Employee Leave Benefit** - Employee leave is allocated rather than being charged directly to programs, leave costs are placed in an interim pool by employee class then allocated during the month-end

closing process. Allocations are made by class using the ratio of year-to-date actual leave benefit costs to the base of in-service salaries. In-service salaries being defined as salaries resulting from direct, indirect administrative, common and operational timesheet charges. Employee leave benefits are budgeted and accounted for as salary costs. The allocation in the accounting process seeks to equitably share these costs as a percentage of salaries. LTADD has 3 types of employee leave classes:

- **Full Time Employees** – which are entitled to annual, sick, holiday, civil and military leave.
- **Part Time Regular Employees** – which are entitled to annual, sick, holiday and civil leave.
- **Seasonal/Temporary Employees** – which are not entitled to any type of leave.

This CAP identifies the treatment of leave costs as a matter of accounting practice. It replaces the impractical practice of direct charging leave by an individual with a computerized process that improves the equitable sharing of leave in a multi-funded and multiple-fiscal-year environment.

The leave earning policies and eligibility for leave can be found in the Board-approved LTADD Personnel Policies and Procedure Manual.

Employees are paid for annual leave when taken during employment or as a lump sum payment at the termination of employment. Annual leave is considered to be a cost at the time earned in order to reflect costs in the proper periods and to eliminate unfunded leave liabilities.

There is no compensation for unused Sick Leave at termination of employment. Sick leave is considered to be a cost at the time it occurs and to the extent used during employment.

All other leave is considered to be a cost at the time it occurs and to the extent used.

- c. Employee Fringe Benefit - consists of benefit costs for all employees whether their salaries are charged as direct or indirect. Fringe benefit costs are allocated to all programs by line-item expenditure, which consists of FICA, Health, Dental, Retirement, Long Term Disability/Life, and Vision. The accumulated fringe benefit pool costs are distributed through a rate that represents the ratio of fringe costs to total salaries by employee classification. Through the use of fringe rates by employee class, fringe benefits automatically follow the year-to-date salary cost and create an equitable distribution. LTADD has 3 types of employee classification for fringe:

- **Full Time Employees** – employees that are entitled to FICA, Health, Dental, Vision, Retirement, and Long Term Disability/Life Insurance
- **Part Time Regular Employees** – employees that are entitled to FICA
- **Seasonal/Temporary** – employees that are entitled to FICA

Fringe benefits are established/approved by the LTADD Personnel Committee and are also approved by the Board of Directors. Policies on benefits and eligibility can be found in the LTADD Personnel Policies and Procedures Manual.

- d. Worker's Compensation - is charged to the projects or cost pools based on a rate determined by position classification. During the month-end closing process a general journal is created by the

system that takes the salaries charged by each individual and multiplies it by a rate assigned to the individual's classification resulting in the amount of worker's compensation assigned to the project or cost pool. When a salary is direct charged to a program, the worker's compensation will be direct charged to the program. If a salary is charged to a cost pool, then the worker's compensation will be charged to the cost pool.

2. **Consultants and Contracts** - services where the content can be directly attributed to a specific grant or a specific program element is charged as direct costs to the program or cost objective benefiting from the services. Other contracts, such as Auditing services, whose content cannot be directly attributed to a specific grant program are charged to the applicable cost pool (i.e. Auditing services are charged to the indirect administration pool) and allocated on the basis of salary, benefits, and worker's compensation (personnel costs).
3. **Client Services and Direct Support** – services provided directly to our client base for which all-content can be directly attributed to a specific grant or program element are charged as direct costs to the benefiting program or cost objective.
4. **Travel/Training** – costs that can be directly attributable to an employee whose salary is charged as a direct cost, their travel/training costs are also charged as direct costs. Staff travel/training costs are allocated to grants or program cost objectives according to the total time spent by an employee on a specific program element during the period in which the travel occurred. Travel costs, that are administrative in nature and not attributable to a specific grant program will be charged to the applicable cost pool and be allocated on the basis of salary, fringe and worker's compensation.
5. **Advertising, Printing, Publications, and Copies** – these are costs for newspaper advertisement, outside printing services, and internal copy machine costs. Costs that can be attributed to a specific grant or cost objective are charged as direct costs. Costs that cannot be readily identified as benefiting a specific grant program are charged to the

applicable cost pool and allocated on the basis of salary, fringe and worker's compensation.

6. **Equipment Rent and Maintenance** – costs for rental of equipment like copiers and the postage meter as well as software maintenance costs that are identified for a specific purpose that benefits a grant or cost objective are charged as direct cost. Costs that cannot be readily identified as benefiting a specific grant program are charged to the applicable cost pool and are allocated on the basis of salary, fringe and worker's compensation.
7. **Supplies and Postage** – these costs can be charged direct through purchase orders for supplies or through allocators on the postage machine. If a cost can be identified as benefiting a specific program or cost objective, it is charged direct. If the cost cannot be readily identified as benefiting a specific grant program, the cost is charged to the applicable cost pool and is allocated on the basis of salary, fringe and worker's compensation.
8. **Phone** - these costs are charged direct (i.e. Aging Homecare phone line) or to our cost Operational pool through our accounts payable process. If a cost can be identified as benefiting a specific program or cost objective, it is charged direct. If the cost cannot be readily identified as benefiting a specific grant program, the cost is charged to the applicable cost pool and is allocated on the basis of salary, fringe and worker's compensation.
9. **Dues and Registrations** – costs for membership fees, conferences and subscriptions to trade publications that can be identified as benefiting a specific grant program or cost objective are charged direct. If the cost cannot be readily identified as benefiting a specific grant program, the cost is charged to the applicable cost pool and is allocated on the basis of salary, fringe and worker's compensation.
10. **Other Costs** – other costs are charges that represent expenses that cannot be charged to any of the other identified categories listed. If these charges can be identified as benefiting a specific grant program or cost objective, then it is charged direct. If these costs cannot be readily identified as benefiting a specific grant program or cost objective, then the cost will be charged to the applicable cost pool and allocated on the basis of salary, fringe and worker's compensation.

11. Rent – costs for rent of our One-Stop Career Centers that house our Workforce Innovation and Opportunity Act Client Services Managers are charged directly to the Workforce Innovation and Opportunity Act program. Other rent related costs (i.e. costs associated with the primary facility) that cannot be readily identified as benefiting a specific grant program are charged to the common cost pool and are allocated on the basis of salary, fringe and worker's compensation with exception of the salary and benefit costs associated with the employees located at the One-Stop Career Centers.

12. Insurance and Bond Expense – The cost of insurance/bond expense cannot be readily identified as benefiting a specific grant program or cost objective; the cost is charged to the applicable cost pool and is allocated on the basis of salary, fringe and worker's compensation. For example, insurance on the primary location is charge directly to the common cost pool and the cost for bond insurance for the administrative staff is charged directly to the indirect administrative cost pool.

13. Common Cost Pool – consists of occupancy and other facility costs that support all programs located at the primary LTADD facility. Examples of common cost expenses are salary and benefits for the Receptionist, salary and benefits for Network Specialist, janitorial services, depreciation, building supplies, maintenance/repairs to the building, mowing services, insurance, maintenance/repairs to computer equipment and any cost that benefits the main facility and it's occupants. These costs are directly charged to a common cost pool element (999000) throughout the month. Costs charged to the common cost pool are independent of the costs charged to the other cost pools. The common cost pool is the first pool to close during the month-end closing process and does not get allocated any portion of the indirect administrative or operational cost pools. During the month-end closing process, an actual year-to-date rate is determined using the ratio of actual year-to-date common cost pool expenses to actual year-to-date salaries, fringe, and worker's compensation (base). The base of the common cost pool is reduced by the Workforce Innovation and Opportunity Act Case Management staff salary, fringe and worker's compensation

costs because they are not housed at the primary facility located at 613 College Street Road and, therefore, do not share in the common cost pool allocation. The common cost pool rate fluctuates slightly from month to month due to increases/decreases in charges to the pool and shifts in employee salaries and/or benefits from month to month. A share of the common cost pool is assigned to each active project or cost objective, including the indirect administrative and operational cost pools, based on the salaries, fringe and worker's compensation incurred by each.

14. Indirect Administrative Cost Pool – consists of costs for Accounting, Human Resources and Procurement activities that benefit all programs and cannot be directly charged to a program or cost objective. Examples of indirect administrative costs would be expenses for salaries and benefits for the accounting staff, salary and benefits for human resource activities, Audit costs, maintenance and support costs for the accounting software, bond/insurance for administrative staff, wellness activities and other administrative miscellaneous charges. These costs are directly charged to an indirect administrative cost pool element (999500) throughout the month. Costs charged to the indirect administrative cost pool are independent of costs charged to the other cost pools. The indirect administrative cost pool is the second pool to close during the month-end closing process and gets a share of the common cost pool based on the year-to-date rate calculated for the common cost pool during the closing process multiplied by the year-to-date salaries, fringe, and worker's compensation charged to the indirect administrative cost pool. During the month-end closing process, an actual year-to-date rate is determined using the ratio of actual year-to-date indirect administrative cost pool expenses to actual year-to-date salaries, fringe, and worker's compensation (base) for all programs or cost objectives. The indirect administrative cost pool rate fluctuates slightly from month to month due to increases/decreases in charges to the pool and due to the variable nature of employee salaries and/or benefits from month to month. A share of the indirect administrative cost pool is assigned to each active project or cost objective, including the

operational cost pool, based on the salaries, fringe and worker's compensation incurred by each.

15. Operational Cost Pool – consists of costs for activities related to the Board of Directors and general management activities that benefit all programs and that cannot be directly charged to a program or cost objective. Examples of operational costs are expenses for salaries and benefits of staff that support Board activities, salary and benefits for the Executive Director, agency owned vehicle expense, travel related to the general management of all programs, and other miscellaneous general management charges. These costs are directly charged to the operational cost pool element (770000) throughout the month. Costs charged to the operational cost pool are independent to the cost charged to the other pools. The operational cost pool is the last pool to close during the month-end closing process and gets a share of the common and the indirect administrative cost pools based on the rates calculated for each pool multiplied by the year-to-date salaries, fringe, and worker's compensation charged to the operational cost pool. During the month-end closing process, an actual year-to-date rate is determined using the ratio of year-to-date salary, fringe and worker's compensation costs per project or cost objective divided by the actual year-to-date salaries, fringe, and worker's compensation of all projects or cost objectives. The operational cost pool is a percentage of the year-to-date salary and benefits for one project to the salary and benefits of all the projects or cost objectives. The percent allocated fluctuates from month to month due to the variable nature of employee salaries and/or benefits charged to projects or cost objectives from month to month. A share of the operational cost pool is assigned to each project or cost objective based on the salaries, fringe and worker's compensation incurred by each. During the closing process the costs are shifted from the operational pool (zeroing out the pool) and charged to the various projects based on actual year-to-date salaries, fringe and worker's compensation.

The accounting system will accumulate all shared costs, whether Operational, Administrative Indirect or Common, on an annual basis coinciding with the LTADD's fiscal period. Allocated costs shall be distributed monthly for reporting purposes. LTADD has a few contracts that terminate before our fiscal year end at June 30, these projects will be locked and pool costs will be shifted to our general fund. This will enable us to report final year-end audited figures equal to the final invoices submitted to the grantor. The projects that are locked will have slightly different pool rates than projects that end at June 30. These costs will be absorbed by our general fund and do not affect charges to other active projects.

At the end of the year, the final distribution shall be recorded to form a part of final costs by activity. This mechanism will allow the accounting system to develop actual rates (fringe, operational, indirect administrative or common) for the twelve-month period and will eliminate the circumstantial results created by the timing of incurred costs and project beginning and termination periods. As a result, all financial activity during the fiscal year serves as the base for sharing of fiscal year allocated costs.

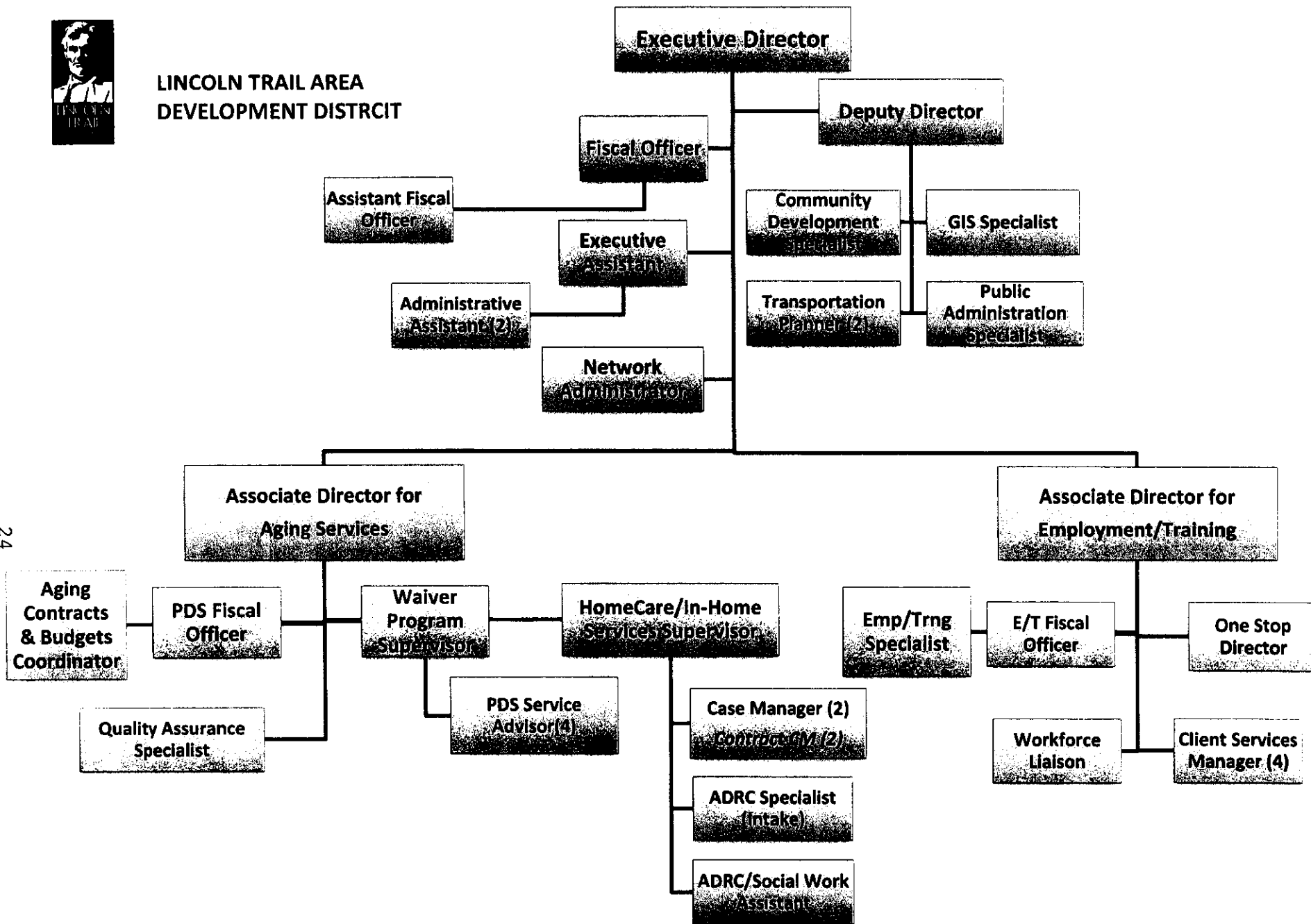
Through the foregoing practice, the integrity of the system will ensure that reimbursement will be no more or less than actual costs incurred. The very best the organization can do is break-even. Under this procedure, there is no possibility of generating excess revenue through the use of rates or other allocation procedures described herein.

The cost allocation structure proposed provides the organization with an improved ability to monitor the various components of allocated costs. It also provides the basis for a consistent budgetary, accounting, and reporting structure for the organization so that all components of the financial management system are compatible.

This Indirect Cost Plan and supporting methodology will allow the LTADD to establish and maintain improved accountability for each project. We envision an integrated financial management structure, which will treat all costs consistently and will enhance the quality and value of our audit to this organization and funding sources. In this regard, the Plan serves as a valuable management tool to restructure, organize, and simplify the financial management system.



**LINCOLN TRAIL AREA
DEVELOPMENT DISTRICT**



LINCOLN TRAIL AREA DEVELOPMENT DISTRICT
Shared Cost Calculation
For Year Ending June 30, 2016

Operational, Administrative Indirect and Common Cost Pools (Shared Costs)

Salaries	319,708
Fringe Benefits	129,066
Contractual Services	27,901
Travel	17,407
Training	1,580
Ads, printing, publications, and copies	6,488
Equipment rent and maintenance	12,962
Supplies and postage	19,352
Telephone	14,453
Dues, conference and meeting costs	22,414
Other Costs	25,164
Rent	93,086
Insurance and bond expense	15,104

Total Shared Costs	<u><u>704,685</u></u>
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Operational Pool Costs

<u>Total Operational Pool Costs</u>	<u>316,159</u>	
Personnel Costs (Base)	2,065,444 =	15.3%

Administrative Indirect Pool Costs

<u>Total Administrative Indirect Pool Costs</u>	<u>233,515</u>	
Personnel Costs (Base)	2,065,444 =	11.3%

Common Pool Costs

<u>Total Common Pool Costs</u>	<u>155,011</u>	
Personnel Costs (Base)	1,605,412 =	9.7%

(1) From FY16 Audit, Page 43 "Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenues Fund

(2) This rate calculation is based on a prior year audit and is not considered a rate for current or future invoicing. All current and future invoicing is based on actual costs.

**LINCOLN TRAIL ADD
FY 2016
Shared Cost Distribution Worksheet**

Element	Program	Operational	Indirect	Common
30000 Joint Funding Agreement		23,341	17,240	14,719
30221 Kentucky infrastructure Authority		9,102	6,723	5,739
30450 DOD - Office of Economic Adjustment		287	211	182
30550 Agriculture Contract		3,980	2,939	2,509
30598 Regional SPGE Technical Assistance		619	458	391
30802 Pre Disaster Mitigation		3,492	2,536	2,062
30100 KTC Regional Transportation		9,965	7,360	6,283
30150 KTC Metropolitan Planning Organization		14,818	10,945	9,343
30166 Federal Transit Administration		807	596	509
30193 KTC FY15 Local Road Updates - Centerline		1,989	1,491	1,308
30200 EDA RLF Administration		699	516	440
32000 Workforce Investment Act		12,273	5,211	2,257
32001 Workforce Innovation & Opportunity Act		91,498	71,434	26,268
32500 Title III Aging Planning & Administration		10,814	7,987	6,818
32510 Title III-B Support Services		3,718	2,745	2,344
32520 Title III-C1 Congregate Meals		0	0	0
32530 Title III-C2 Home Delivered Meals		0	0	0
32540 Title III-D Preventative Health		136	100	86
32550 Title III-E Caregiver		7,540	5,568	4,753
32560 Title VII Elder Abuse		201	149	127
32570 Title VII Ombudsman		375	277	237
32750 Nutrition Services Incentive Program "NSIP"		0	0	0
32760 Kynector Project		19,570	14,455	4,846
33000 Homecare Administration		10,720	7,918	6,759
33010 Homecare Social Services		17,960	13,265	11,324
33020 Homecare Home Delivered Meals		0	0	0
33100 Adult Day Care Administration		720	531	454
33110 Adult Day Care Services		55	41	35
33150 KY Caregiver Support Administration		1,381	1,020	871
33160 KY Caregiver Support Grandparent Services		6,205	4,583	3,912
33200 CMS-SHIP		50	38	32
33300 PCAP Administration		5,296	3,912	3,339
33310 PCAP Subsidy & Coordination		0	0	0
33331 LTADD Program Development & Implementation		9,834	7,264	6,201
33332 ADRC - Medicaid Federal Funding		0	0	0
33351 ACA MIPPA/AAA		0	0	0
33361 ACA MIPPA/SHIP ADRC		0	0	0
33362 ACA MIPPA/SHIP		39	30	25
33373 Functional Assessment Services Team		147	109	93
33400 State Long Term Care Ombudsman		130	96	82
33440 Home & Community Based CDO		39,705	29,326	25,035
33470 Kentucky Elder Readiness Initiative		0	0	0
33490 Senior Center Support		0	0	0
33495 Service Providers & Elder Abuse		0	0	0
33502 United Way Funds - Nelson Co Home Delivered Meals		0	0	0
33601 Prescription Assistance Program (KPAP)		289	213	182
Various General Fund - District Contracts		8,404	6,228	5,446
		316,159	233,515	155,011

**Salary and Benefits for Career Center and Off-Site Kynect Personnel
For the Year Ending 06/30/16**

Project	Description	Amount
303000	Career Center WIA Adult Training Services - Salary	3,378.47
303000	Career Center WIA Adult Training Services - Fringe	1,485.79
303000	Career Center WIA Adult Training Services - Worker's Comp	22.89
303001	Career Center WIA Adult Intensive Services - Salary	2,248.09
303001	Career Center WIA Adult Intensive Services - Fringe	988.67
303001	Career Center WIA Adult Intensive Services - Worker's Comp	15.24
304000	Career Center WIA In-School Youth Training Services - Salary	652.13
304000	Career Center WIA In-School Youth Training Services - Fringe	286.79
304000	Career Center WIA In-School Youth Training Services - Worker's Comp	4.42
305000	Career Center WIA Dislocated Worker Training Services - Salary	1,404.32
305000	Career Center WIA Dislocated Worker Training Services - Fringe	617.59
305000	Career Center WIA Dislocated Worker Training Services - Worker's Comp	9.51
305001	Career Center WIA Dislocated Worker Intensive Services - Salary	1,411.12
305001	Career Center WIA Dislocated Worker Intensive Services - Fringe	620.58
305001	Career Center WIA Dislocated Worker Intensive Services - Worker's Comp	9.57
306000	Career Center WIA Services Shared Cost Pool - Salary	3,577.86
306000	Career Center WIA Services Shared Cost Pool - Fringe	1,573.48
306000	Career Center WIA Services Shared Cost Pool - Worker's Comp	24.23
307000	Career Center WIA Out-of-School Youth Training Services - Salary	3,230.10
307000	Career Center WIA Out-of-School Youth Training Services - Fringe	1,420.54
307000	Career Center WIA Out-of-School Youth Training Services - Worker's Comp	21.89
307001	Career Center WIA Out-of-School Youth Intensive Services - Salary	1,650.76
307001	Career Center WIA Out-of-School Youth Intensive Services - Fringe	725.97
307001	Career Center WIA Out-of-School Youth Intensive Services - Worker's Comp	11.19
308000	Career Center WIA Core Services Pool - Salary	1,394.71
308000	Career Center WIA Core Services Pool - Fringe	613.37
308000	Career Center WIA Core Services Pool - Worker's Comp	9.45
310006	Career Center Trade Program - Salaries	163.79
310006	Career Center Trade Program - Fringe	72.03
310006	Career Center Trade Program - Worker's Comp	1.11
312000	Career Center WIA One Stop Director - Salary	4,684.30
312000	Career Center WIA One Stop Director - Fringe	2,060.07
312000	Career Center WIA One Stop Director - Worker's Comp	31.73
313135	Career Center WIA KCCGO Program - Salary	208.00
313135	Career Center WIA KCCGO Program - Fringe	91.47
313135	Career Center WIA KCCGO Program - Worker's Comp	1.41
302020	Career Center WIOA Admin - Salary	508.26
302020	Career Center WIOA Admin - Fringe	223.77
302020	Career Center WIOA Admin - Worker's Comp	3.51
303020	Career Center WIOA Adult Training Services - Salary	37,651.04
303020	Career Center WIOA Adult Training Services - Fringe	16,572.61
303020	Career Center WIOA Adult Training Services - Worker's Comp	252.49
303021	Career Center WIOA Adult Career Services - Salary	41,646.16
303021	Career Center WIOA Adult Career Services - Fringe	18,342.30
303021	Career Center WIOA Adult Career Services - Worker's Comp	278.48
304020	Career Center WIOA In-School Youth Training Services - Salary	962.40
304020	Career Center WIOA In-School Youth Training Services - Fringe	424.04
304020	Career Center WIOA In-School Youth Training Services - Worker's Comp	6.36
304021	Career Center WIOA In-School Youth Career Services - Salary	1,376.30
304021	Career Center WIOA In-School Youth Career Services - Fringe	605.94
304021	Career Center WIOA In-School Youth Career Services - Worker's Comp	9.04
305020	Career Center WIOA Dislocated Worker Training Services - Salary	12,866.95
305020	Career Center WIOA Dislocated Worker Training Services - Fringe	5,665.62

Continued On Next Page

**Salary and Benefits for Career Center and Off-Site Kynect Personnel
For the Year Ending 06/30/16**

Project	Description	Amount
305020	Career Center WIOA Dislocated Worker Training Services - Worker's Comp	86.26
305021	Career Center WIOA Dislocated Worker Career Services - Salary	17,148.79
305021	Career Center WIOA Dislocated Worker Career Services - Fringe	7,550.78
305021	Career Center WIOA Dislocated Worker Career Services - Worker's Comp	114.57
306020	Career Center WIOA Services Shared Cost Pool - Salary	50,903.62
306020	Career Center WIOA Services Shared Cost Pool - Fringe	22,413.18
306020	Career Center WIOA Services Shared Cost Pool - Worker's Comp	340.95
307030	Career Center WIOA Out-of-School Youth Training Services - Salary	8,860.67
307030	Career Center WIOA Out-of-School Youth Training Services - Fringe	3,902.67
307030	Career Center WIOA Out-of-School Youth Training Services - Worker's Comp	59.92
307031	Career Center WIOA Out-of-School Youth Career Services - Salary	9,891.08
307031	Career Center WIOA Out-of-School Youth Career Services - Fringe	4,355.55
307031	Career Center WIOA Out-of-School Youth Career Services - Worker's Comp	66.40
308020	Career Center WIOA Core Services Pool - Salary	9,968.71
308020	Career Center WIOA Core Services Pool - Fringe	4,389.60
308020	Career Center WIOA Core Services Pool - Worker's Comp	67.62
310020	Career Center Trade Program - Salaries	2,121.49
310020	Career Center Trade Program - Fringe	934.11
310020	Career Center Trade Program - Worker's Comp	14.29
312020	Career Center WIOA E-Town One Stop Director - Salary	44,856.24
312020	Career Center WIOA E-Town One Stop Director - Fringe	19,751.14
312020	Career Center WIOA E-Town One Stop Director - Worker's Comp	301.93
312021	Career Center WIOA Bardstown One Stop Director - Salary	695.56
312021	Career Center WIOA Bardstown One Stop Director - Fringe	306.23
312021	Career Center WIOA Bardstown One Stop Director - Worker's Comp	4.64
312022	Career Center WIOA Lebanon One Stop Director - Salary	468.37
312022	Career Center WIOA Lebanon One Stop Director - Fringe	206.21
312022	Career Center WIOA Lebanon One Stop Director - Worker's Comp	3.12
312023	Career Center WIOA Leitchfield One Stop Director - Salary	327.69
312023	Career Center WIOA Leitchfield One Stop Director - Fringe	144.27
312023	Career Center WIOA Leitchfield One Stop Director - Worker's Comp	2.09
333300	Off Site Kynect - Enrollment - Salary	25,941.32
333300	Off Site Kynect - Enrollment - Fringe	6,941.92
333300	Off Site Kynect - Enrollment - Worker's Comp	178.86
333400	Off Site Kynect - Education & Outreach - Salary	36,168.68
333400	Off Site Kynect - Education & Outreach - Fringe	8,177.47
333400	Off Site Kynect - Education & Outreach - Worker's Comp	248.59
		<u><u>460,032.50</u></u>