

LINCOLN TRAIL AREA DEVELOPMENT DISTRICT
COST ALLOCATION PLAN
FY 2020

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

COST ALLOCATION PLAN – FY 2020

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 February 20, 2019 to establish cost allocations or billings for July 1, 2019 – June 30, 2020 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: Michael G. Burress

Name of Official: Michael G. Burress

Title: Executive Director

Date of Execution: February 20, 2019

TABLE OF CONTENTS

Introduction	1
Project Codes and Description	3
General Ledger and Transaction Codes	7
Formal Books of Entry	13
Cost Descriptions and Allocation Methodology	14
Shared Cost Calculation.....	23
Salary and Benefits for Career Center/Cumberland WD Personnel.....	24
Shared Cost Distribution Worksheet.....	25
Organizational Chart	26

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 2020 is approximately \$8.1 million and the agency employs 29 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 50 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 2020, 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"* and all other applicable regulations. The LTADD administrative staff has reviewed the appropriate federal regulations contained in 2CFR, 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	FTA Program Administration
140660	FTA Public Participation and Outreach
140670	FTA Trans Improvement Program
140680	FTA Transit Planning

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 # 35250 District Contract Activities

Element	Description
141500	DC Activities not under separate contract
141501	Beautify Loretto, Inc - Short Term District Cont.
141503	Bloomfield - Short Term District Contract
141504	Breckinridge - Short Term District Contract
141522	Vine Grove - Short Term District Contract

Project # 35340 City of Clarkson - CDBG Sewer

Element	Description
142791	City of Clarkson - CDBG Sewer

Project # 35400 LaRue Co. Comp Plan/Zoning DC

Element	Description
142800	LaRue Co. Comp Plan/Zoning Map Update

Project # 35432 Marion Co. IF - Central Ky ReDry CDBG

Element	Description
144140	Marion Co. IF - Central Ky ReDry CDBG

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 # 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 # 35724 Hodgenville SRF - Phase 1a

Element	Description
144856	Hodgenville SRF - Phase 1a

Project # 35725 Hodgenville SRF - South Lincoln

Element	Description
144858	Hodgenville SRF - South Lincoln

Project # 35726 Hodgenville SRF - Sewer Phase II

Element	Description
144859	Hodgenville SRF - Sewer Phase II

Project # 35970 Meade Co. KIA-IEDF

Element	Description
148700	Meade Co KIA-IEDF Admin

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
156916	Computer Support - Meade Co. Chamber of Comm
156917	Computer Support - City of Muldraugh

Project # 37026 Joint City-Co. Planning Comm of Nelson

Element	Description
164000	Joint City-Co. Planning Comm of Nelson

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
130732 LTADD WIOA Out-of-School Youth Work Experience
130920 LTADD Rapid Response
131024 LTADD TRADE Admin
131430 LTADD WIOA Incentive

Project # 32002 Board Support – Cumberland Workforce Development (WD)

Element Description

312024 Board Support CWD – Workforce Dev. Admin Assistant
312025 Board Support CWD – Director Workforce Development

Project # 30300 Grt# 274YT19 – Admin
Project # 30012 Admin Pool
Project # 30013 Program Pool
Project # 30315 Grt# 274YT19 – Out of School Youth PY 2018
Project # 30320 Grt# 274YT19 – In School Youth PY 2018
Project # 30413 Grt# 272DW19 – Dislocated Worker Admin
Project # 30414 Grt# 272DW19 – Dislocated Worker PY 2018
Project # 30415 Grt# 270AD19 – Adult Admin
Project # 30416 Grt# 270AD19 – Adult PY 2018
Project # 30419 Grt# 273AD19 – Adult Admin
Project # 30420 Grt# 273AD19 – Adult FY19
Project # 30421 Grt# 271DW19 – Dislocated Worker Admin
Project # 30422 Grt# 271DW19 – Dislocated Worker FY19
Project # 30425 Grt# 273SR17 – ECTC Mobile Unit

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
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
130103	Title III-C2 JA Food Service

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
170210	Title III-D Prev. Health – CKCAC Bingocize
170211	Title III-D Prev. Health – Healthrhythms
170212	Title III-D Prev. Health – Tai Chi
170213	Title III-D Arthritis Foundation Exercise Prog
170214	Title III-D Walk With Ease

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

Project # 32570 Title VII Ombudsman

Element	Description
200100	Title VII Ombudsman

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 # 33200 CMS-SHIP

Element	Description
410010	CMS/SHIP Counseling

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 July 1 – Sept 29
136351	ACA MIPPA/AAA Sept 30 – June 20

Project # 33361 ACA MIPPA/ADRC

Element	Description
136370	ACA MIPPA/ADRC July 1 – Sept 29
136371	ACA MIPPA/ADRC Sept 30 – June 30

Project # 33362 ACA MIPPA/SHIP

Element	Description
136380	ACA MIPPA/SHIP July 1 – Sept 29
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

Project # 33440 Participant Directed Services (PDS)

Element	Description
135100	LTADD PDS Support Broker
135200	LTADD PDS Financial Management

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 (ADD)	13000	A/R – LTADD (PDS)
10000	Cash in Bank – Participant Directed Services (PDS)	13100	A/R – Trust Internet Services Contracts
10000	Cash in Bank – Workforce Inv & Opport Act (WIOA)	13200	A/R – Local Match
10001	Workforce Investment Act – Fixed Assets (WIOA)	13300	A/R – Foundation to Trust
10010	Trust Contribution (WIOA)	13400	A/R – PDS To Operations
10011	Accounts Receivable (A/R) – LTADD (WIOA)	13500	A/R – Staff W/H & COBRA
10012	A/R – Other (WIOA)	13600	Prepaid Health Insurance
10013	A/R – WIOA (WIOA)	13610	Prepaid EBC Annual Fee
10014	Accounts Rec.– Lake Cumberland ADD (WIOA)	13700	Prepaid Dental Insurance
10027	A/R – KY Health/SNAP/Keesuite (WIOA)	13800	Prepaid Vision Insurance
10100	Cash in Bank – Trust	13900	Prepaid LTD/Life Insurance
10300	Cash in Bank – RLF	14000	Prepaid Workers Compensation (ADD)
10450	Cash in Bank – Service Providers	14000	A/R – FICA/Federal Taxes (PDS)
10500	Certificates of Deposit (CD)	14010	Prepaid Workers Compensation Dividend
10700	CD- Accrued Leave Fund	14020	Prepaid Acctg Annual Maintenance & Support
11000	Petty Cash Fund – Trust	14100	Prepaid Postage
11220	A/R from Service Providers to Oper	14200	Prepaid Travel Advances
11225	A/R from Oper to Service Providers	14300	Prepaid Other
11300	A/R from WIOA to Trust	14400	Prepaid Travel – Next Fiscal Year
11400	A/R from Trust to Operations	14500	Prepaid Bond/Liability Insurance (ADD)
11500	A/R from Operations to Trust	14500	FUTA/SUTA – Prior Year Refunds (PDS)
11600	A/R from Operations to RLF	14600	Prepaid WIOA Liability Insurance
11800	A/R from RLF to Operations	14700	Prepaid LTDF Liability/Property Insurance
11900	A/R from RLF to Trust	14800	Prepaid Background Checks
12100	A/R – Federal/State (ADD)	14900	Prepaid Bank Card Account
12100	A/R – Federal/State (PDS)	15000	Prepaid Client Expense (PDS)
12200	A/R – Foundation (ADD)	15000	Furniture & Equipment (ADD)
12200	A/R – LTADD- PDS Wire (PDS)	15100	Accumulated Depreciation Furniture & Equipment
12300	A/R – WIOA to Operations	15200	Computer Equipment Purchases
12400	A/R – Non-ADD Transactions	15300	Accumulated Depreciation Computer Equipment
12500	A/R – Aging from Contractors (ADD)	15400	Grant Purchased Assets
12500	A/R – Client Liability Payments (PDS)	15500	Trust GPS Equipment
12600	A/R – Trust District Contracts (ADD)	15600	Accumulated Depreciation Trust GPS Equipment
12600	A/R – Client Liability for Supplies (PDS)	15700	Vehicle Purchases
12700	A/R – Trust Local Contributions	15800	Accumulated Depreciation Vehicles
12800	A/R – Trust Other	19000	RLF A/R – Miscellaneous
12900	A/R – Other	19100	RLF A/R – Accrued Loan Interest
12950	A/R – KACo	19200	RLF A/R – Notes Receivable EDA
13000	A/R – LTADD Employee Fund (ADD)		

General Ledger & Transaction Codes
Continued

Liabilities

20000	Accounts Payable (A/P) (ADD)	21200	State Withholding (WIOA)
20000	A/P (PDS)	21200	A/P – Unemployment (PDS)
20000	A/P (WIOA)	21210	KLC Unemployment Comp Payable
20001	A/P DAIL for Client Advances (PDS)	21300	COBRA Premium Payable (ADD)
20001	Unclaimed Property (WIOA)	21300	Local Taxes (WIOA)
20002	A/P DAIL for Overpayment (PDS)	21310	Garnishment Order Withholding
20003	A/P DIAL Carryover Adj. (PDS)	21400	Insurance Premium Adjustments
20003	A/P – Prior Year (WIOA)	21500	W/H Payable to Staff
20004	Prepaid Client Liability (PDS)	21600	Dental Insurance W/H Payable
20004	A/P – LTADD (WIOA)	21700	Vision Insurance W/H Payable
20005	A/P – Client Liab. Premiums (PDS)	21800	Nelson Co Occupation Tax Payable
20005	FICA W/H Payable (WIOA)	21810	Accounts Payable to Aging Contractors
20006	Client Liability Balances Uncollected by HP (PDS)	21820	A/P WIOA Contractors
20006	Federal W/H Payable (WIOA)	21900	A/P to LTDF from Trust
20007	A/P – DAIL Penalties (PDS)	22000	A/P to PDS Account from Operations
20007	State W/H Payable (WIOA)	22020	A/P to Oper. from Service Providers
20008	Unclaimed Property (PDS)	22025	A/P to Service Providers from Oper
20008	City W/H Payable (WIOA)	22100	A/P to WIOA from Operations
20009	A/P – Foundation (WIOA)	22200	A/P to Operations from Trust
20009	IRS Refund Unknown @ 06/30/17 (PDS)	22300	A/P to Trust from RLF
20010	A/P – Unemploy. Adj. Unknown @ 06/30/17 (PDS)	22400	A/P to Operations from RLF
20015	Funds Deposited in Error – CWK (WIOA)	22410	A/P to Operations from Foundation
20020	Expense Reimb Control (PDS)	22500	A/P to Trust from Operations
20020	Wages Payable (WIOA)	22550	A/P to WIOA from Trust
20021	Accrued FICA (WIOA)	22600	A/P to RLF from Operations
20041	Funds Due to Grantor (WIOA)	22700	A/P to LTDF from Operations
20042	Funds Due to LTADD (WIOA)	23000	Accrued Wages Payable (ADD)
20043	Deferred Revenue (WIOA)	23000	Accrued Wages Payable (PDS)
20050	Unapplied Refund Revenue (WIOA)	23100	Accrued Vacation Liability
20051	Unapplied Program Income (WIOA)	23400	Accrued Expenses Other
20052	Unapplied Equipment Proceeds (WIOA)	23500	Accrued FICA/MC (ADD)
20100	A/P – LTADD Loan (PDS)	23500	Accrued FICA/MC (PDS)
20100	Prior Year – Accounts Payable (WIOA)	23600	Accrued CERS Retirement
20200	A/P – LTADD Financial Admin (PDS)	23700	Accrued Workers Comp
20250	A/P – LTADD Traditional (PDS)	23900	Accrued Audit
20300	A/P – LTADD Supp. Broker Fees (PDS)	24000	Accrued Worker's Compensation (WIOA)
20400	A/P – KY State Treasurer (PDS)	24300	Unapplied MPO Local Match
20500	FICA/MC Payable (ADD)	24600	Unapplied FCG Program Income
20500	FICA/MC Payable (PDS)	24700	Unapplied NSIP
20501	941X Refunds/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)	25031	Def. Rev-City of Elizabethtown Match
20900	Medical Insurance W/H Payable (ADD)	25041	Def. Rev-City of Radcliff Match
20900	Child Support Garnishment (PDS)	25046	Def. Rev-Meade Co Match
20905	Garnishment – Fenton Law Firm (PDS)	25051	Def. Rev-City of Vine Grove Match
20906	Kashia dba Inbox Loan (PDS)	25061	Def. Rev-City of Brandenburg Match
20910	IRS Tax Levy (PDS)	26000	Funds due to Grantor-Operations
20911	Garnishment – W Clarke (PDS)	26100	Funds due to Grantor-Trust
20915	KY Tax Levy (PDS)	26500	Pass thru Funds to Others
21000	Colonial Insurance W/H Payable (ADD)	27000	Funds due Subrecipients
21000	FICA Withheld (WIOA)	28000	Expense Reimburse Control
21100	Deferred Comp W/H Payable (ADD)	29500	RLS Escrow #1 Payable
21100	Federal Withheld (WIOA)	29600	RLS Escrow #2 Payable
21200	CERS Retirement W/H Payable (ADD)	29900	RLF Clearing

General Ledger & Transaction Codes
Continued

Projects

30000	Joint Funding Agreement	33330	Aging & Disability Resource Center
30001	LTADD (PDS)	33332	ADRC – Medicaid Federal Funding
30001	WIA Fixed Assets (WIOA)	33351	ACA/MIPPA/AAA
30012	Admin Pool (WIOA)	33361	ACA MIPPA/ADRC
30013	Program Pool (WIOA)	33362	ACA MIPPA/SHIP
30100	KTC Regional Transportation	33373	Functional Assessment Service Team
30150	KTC Metropolitan Planning Organization	33400	State LTC Ombudsman
30166	Federal Transit Administration	33440	Participant Directed Services PDS
30193	KTC Local Road Updates - Centerline	33495	Service Providers & Elder Abuse Coalition
30200	EDA RLF Administration	33601	Prescription Assistance Program (KPAP)
30221	Kentucky Infrastructure Authority	33800	Mental Health
30300	Gr# 274YT19 – Admin (WIOA)	35000	Trust General Fund
30315	Gr# 274YT19 – Out of School Youth PY18 (WIOA)	35250	District Contract Activities
30320	Gr# 274YT19 – In School Youth PY18 (WIOA)	35340	City of Clarkson – CDBG Sewer
30413	Gr# 272DW197 – Dislocated Wkr Admin (WIOA)	35356	Marion County Match
30414	Gr# 272DW19 – Dislocated Worker PY18 (WIOA)	35400	LaRue Co. Comp Plan/Zoning DC
30415	Gr# 270AD19 – Adult Admin (WIOA)	35432	Marion Co. IF – Central KY ReDry CDBG
30416	Gr# 270AD19 – Adult PY18 (WIOA)	35440	Leitchfield/Grayson Co IDF RF
30419	Gr# 273AD19 – Adult Admin (WIOA)	35445	Marion Co. IF RF
30420	Gr# 273AD19 – Adult FY19 (WIOA)	35719	Lebanon Water Works – State Rev. Fund (SRF)
30421	Gr# 271DW19 – DLW Admin (WIOA)	35722	City of Hodgenville – SRF
30422	Gr# 271DW19 – DLW (WIOA)	35724	Hodgenville SRF – Phase 1a
30425	Gr# 273SR17 – ECTC Mobile Unit (WIOA)	35725	Hodgenville SRF – South Lincoln
30450	DOD – Office of Economic Adjustment	35726	Hodgenville SRF – Sewer Phase II
31200	LTADD Admin Pool (WIOA)	35910	City of Bloomfield KIA – IEDF DC
32001	Workforce Innovation and Opportunity Act	35940	City of Brandenburg KIA-TDF
32002	Board Support – Cumberlands WD	35970	Meade Co. KIA-IEDF
32500	Title III Aging Planning & Admin	36800	Internet Service DC
32510	Title III-B Support Services	37026	Joint City-County Planning Comm of Nelson Co
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
33200	CMS-SHIP	39800	Fringe Benefit Pool
33300	PCAP Administration	39900	Shared/Indirect Cost Pool
33310	PCAP Subsidy & Coordination		

General Ledger & Transaction Codes
Continued

Revenue

40000	EDA Federal (ADD)	43373	Functional Assessment Services Team
40000	Client Advance Funds (PDS)	43400	State LTC Ombudsman Services State
40100	CDBG Federal (ADD)	43441	Participant Directed Services
40100	Support Broker (PDS)	43600	Prescription Assistance Program (KPAP) - State
40130	PDS Coordination (PDS)	46500	District Contract Activities-Other Agencies
40150	Medicaid Recoupments (PDS)	46510	District Contract Activities-Cities
40200	EDA State (ADD)	46520	District Contract Activities-Counties
40200	Fin. Admin. (PDS)	46530	District Contract Activities Federal
40250	Traditional (PDS)	46540	District Contract Activities State
40300	CDBG State (ADD)	46800	Internet Service Contract Activities
40300	Client Expense Reimbursement (PDS)	47000	Other Income/Interest (PDS)
40300	Gr# 274YT19 - Youth Admin (WIOA)	47100	Interest Income - MM Account
40315	Gr# 274YT19 - Out of School Youth (WIOA)	47200	Interest Income - Certificates of Deposit
40320	Gr# 274YT19 - In School Youth (WIOA)	47300	Trust Equipment Usage
40350	Refund Credit toward "Advance" (PDS)	47320	Service Providers
40400	JFA State Unmatched (ADD)	47330	Elder Abuse Coalition
40413	Gr# 272DW19 - Dislocated Wkr Admin (WIOA)	47400	Other Income
40414	Gr# 272DW19 - Dislocated Worker (WIOA)	47405	Proceeds from Sale of Equipment
40415	Gr# 270AD19 - Adult Admin (WIOA)	47410	Insurance Proceeds
40416	Gr# 270AD19 - Adult (WIOA)	47500	Local Contributions
40419	Gr# 273AD19 - Adult Admin (WIOA)	47600	Local In-Kind Revenue
40420	Gr# 273AD19 - Adult (WIOA)	47800	Passthru Contract Match
40421	Gr# 271DW19 - DLW Admin (WIOA)	48000	Local Match Donation
40422	Gr# 271DW19 - DLW (WIOA)	48010	Local In-Kind Match
40425	Gr# 273SR17 - ECTC Mobile Unit (WIOA)	48018	Brandenburg Local Match
40500	Transportation - Federal	48020	Hardin Co Local Match
40600	Transportation - State (ADD)	48100	Applied NSIP
40600	Support Broker - Client Liability (PDS)	48120	E-town Local Match
40610	Uncollectible Client Liability Premium (PDS)	48220	Radcliff Local Match
40650	Traditional - Client Liability (PDS)	48300	Applied Program Income
40700	Kentucky Infrastructure Authority	48320	Meade Co Local Match
40800	Kentucky Office of Homeland Security	48350	LaRue Co Local Match
41000	Office of Economic Adjustment	48351	Nelson Co Local Match
41900	Client Care Supplies Rev. (PDS)	48352	Washington Co Local Match
42001	Workforce Innovation and Opportunity Act	48354	Breckinridge Co Local Match
42008	Cumberland Workforce Dev. - Board Support	48355	Grayson Co Local Match
42500	Title III Aging Planning & Admin Federal	48356	Marion Co Local Match
42501	Title III Aging Planning & Admin State	48400	Passthru to Sub-Contractors
42510	Title III-B Support Services Federal	48420	Vine Grove 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	Uncollectible Client Expenses (PDS)
42530	Title III-C2 Home-Delivered Meals Federal	48600	Contractor Program Income
42531	Title III-C2 Home-Delivered Meals State	48700	Contractor Cash Match (ADD)
42540	Title III-D Preventive Health Federal	48700	Contractor Cash In-Kind Match (WIOA)
42541	Title III-D Preventive Health State	48800	Contractor In-Kind Match (WIOA)
42550	Title III-E Caregiver Federal	48800	Contractor In-Kind Match (ADD)
42551	Title III-E Caregiver State	48900	Agency Purchased (ADD)
42560	Title VII Elder Abuse Federal	48900	KCTCS Tuition Waiver (WIOA)
42561	Title VII Elder Abuse State	49000	RLF EDA
42570	Title VII Ombudsman Support Federal	49100	RLF Loan Principle Repaid
42571	Title VII Ombudsman Support State	49200	RLF Interest Paid
42750	NSIP Federal	49300	RLF Late Fees
43000	Homecare State	49400	RLF Service Fees
43200	CMS-SHIP Federal	49500	RLF Bank Interest
43300	Personal Care Attendant Program State	49600	RLF LTDF Match
43330	ADRC Medicaid Federal	49700	RLF Other/Special Fees
43331	ADRC - Non Medicaid Match State	49790	RLF Bad Debt Recovery
43351	ACA MIPPA / AAA	49800	RLF Transfer to Administration
43361	ACA MIPPA/ ADRC	49900	Reclass 49100-P/Y to 19200-RLF A/R
43362	ACA MIPPA/SHP		

General Ledger & Transaction Codes
Continued

Expenses

50000	Salaries (ADD)	53250	Contractor Mgmt. Wages (WIOA)
50000	Salaries (PDS)	53275	Contractor Outreach Wages (WIOA)
50000	Salaries (WIOA)	54000	LTWIB – Supplies (WIOA)
50097	Contractor Indirect (WIOA)	54500	LTWIB – Equipment (WIOA)
50100	Contractor Supplies (WIOA)	54550	WDB Activity (WIOA)
50150	Contractor Travel/Staff (WIOA)	55000	Contractor's Salaries (WIOA)
50175	Contractor Travel/Client (WIOA)	55300	Contractor's Equipment (WIOA)
50200	Contractor Marketing (WIOA)	56000	Food and Beverage (WIOA)
50250	Contractor Other Program Costs (WIOA)	56100	Defense Related (WIOA)
50300	Stipends (WIOA)	56150	Energy (WIOA)
50350	Contractor Training (WIOA)	56200	Incumbent Worker – Adv. Manuf. (WIOA)
50400	Contractor Space Costs (WIOA)	56250	Human Services (WIOA)
50500	Fringe Benefits (ADD)	56300	Intensive Support Services (WIOA)
50500	Fringe Benefits (WIOA)	56350	Workshops (WIOA)
50510	Fringe Benefits Adjustments (PDS)	56400	Support Services (WIOA)
50550	Refund Fringe – FICA/MC (PDS)	56500	OJT – Manufacturing (WIOA)
50550	Contractor's Fringe (WIOA)	56600	Contract I.T.A (WIOA)
50600	Fringe – FICA (ADD)	56700	OJT – Business Services (WIOA)
50600	Fringe – FICA (WIOA)	56800	Tourism/Hospitality (WIOA)
50700	Fringe – Health (ADD)	56900	Food/Beverage Industry (WIOA)
50700	Fringe – Worker's Comp. (WIOA)	57000	OJT Contract (WIOA)
50800	Fringe – Dental	57100	Incumbent Work Contract (WIOA)
50900	Fringe – Retirement (ADD)	57150	Industrial Maintenance (WIOA)
50900	Fringe – FICA Match (PDS)	57200	Education (WIOA)
50900	Worker's Compensation (WIOA)	57250	New Automotive (WIOA)
51000	Fringe – LT Disability/Life (ADD)	57300	Information Tech (WIOA)
51000	Contract Labor (PDS)	57400	Business Services (WIOA)
51000	Contractor's Educational Material (WIOA)	57500	Direct Training (WIOA)
51100	Fringe – Vision	57600	Transportation (WIOA)
51200	Fringe – Unemployment (ADD)	57700	Healthcare Training (WIOA)
51200	Fringe – Unemployment (PDS)	57800	Manufacturing Training (WIOA)
51200	Contractor Insurance (WIOA)	57900	Logistics (WIOA)
51210	Fringe – Unemployment Uncollectable (PDS)	58000	Contract Reimbursement (WIOA)
51300	Salary Adjustments (PDS)	58100	Job Relocation Assistance (WIOA)
51500	Direct Workers Comp (ADD)	58200	Contract Incentive Payment (WIOA)
51500	Contractor Communications (WIOA)	58700	Rent Expense (WIOA)
51600	Medical Exams/Prevention (ADD)	58800	Career Center COT (WIOA)
51600	Contractor Outreach and Recruitment (WIOA)	58900	KCTCS Tuition Waiver (WIOA)
51700	Contractor Advertising (WIOA)	59000	WIOA Transition Activity (WIOA)
51800	Contractor Support Services (WIOA)	59100	Customized Training (WIOA)
51900	Client Care Supplies (PDS)	59200	WIOA Required 20% Work Exp., OJT & Int. (WIOA)
51900	Contractor Printing & Copying (WIOA)	59300	Career Center's Incentive (WIOA)
51910	Uncollectible Supply Expenses (PDS)	59500	Professional Services (WIOA)
51950	Home Modification Equipment (PDS)	59600	Operational Cost Pool (ADD)
52000	Contractor Program Wages (WIOA)	59600	Contractor Professional Services (WIOA)
52000	Support Broker Expense (PDS)	59700	Indirect Administrative Costs (ADD)
52000	Contractor Program Wages (WIOA)	59700	Indirect Costs (PDS)
52010	Traditional Expense (PDS)	59900	Shared (Common) Cost Pool
52030	PDS Coordination Expense (PDS)	60000	Advertising & Printing (ADD)
52050	Uncollectible Support Broker Fee (PDS)	60000	Administrative Costs (PDS)
52100	Uncollectible Expenses (PDS)	60000	LTADD Staff Costs (WIOA)
52110	Uncollectible Expense – Financial Admin (PDS)	60500	Professional Services (ADD)
52150	Medicaid Recoupments (PDS)	60500	LTADD Professional Svcs. (WIOA)
52200	Uncollectible Client Liability (PDS)	60550	LTADD Staff – Fringe Benefits (WIOA)
52300	Audit Adjustment (WIOA)	60625	Operational Cost Pool (WIOA)
52300	Uncollectible Financial Admin Exp. (PDS)	60626	Staff Salaries (WIOA)
52400	Prepaid Rent Expense (WIOA)	60627	Staff Fringe Benefits (WIOA)
52500	WIOA Admin. (WIOA)	60628	Travel (WIOA)
52600	WIOA Program Costs (WIOA)	60629	Advertising and Printing (WIOA)
52700	WIOA Incentive (WIOA)	60630	Misc/Supplies, Postage, Maint. Repairs (WIOA)
52800	Contractor Program Admin. (WIOA)	60631	Shared (Common) Pool (WIOA)
52900	Contractor Teacher Wages (WIOA)	60632	Indirect Cost Pool (WIOA)
53000	Fin. Admin Expense (PDS)	60633	Space (WIOA)
53000	Contractor Facilities Costs (WIOA)	61000	Maintenance and Repairs – Equipment (ADD)
53100	Uncollectible Client Liability Premiums (PDS)	61000	LTADD Direct Admin (WIOA)
53100	Contractor Curriculum Design Wages (WIOA)	61200	LTADD Direct Training (WIOA)
53150	Contractor Staff Training Wages (WIOA)	61300	Career Services (WIOA)
53200	Contractor Procurement Emp Site Wage (WIOA)	61400	LTADD O/S Youth Work Experience (WIOA)

General Ledger & Transaction Codes
Continued

Expenses, continued

61500	Telephone (ADD)	73300	Waiver Certification
61500	LTADD Rapid Response (WIOA)	75000	Grant Purchased Equipment
61600	Cell Phone Expense	75500	Gain/Loss Equipment
62000	LTDF Building Expenses (ADD)	75600	Loss/Insurance on Theft
62000	LTADD Program Cost Pool (WIOA)	76000	WIOA Grant Equipment Purchase
62100	Career Center Space/Rent Allocation	78000	In-Kind Goods and Services
62500	Insurance and Bonds (ADD)	78100	In-Kind Space
62500	Capacity Building (WIOA)	78200	In-Kind Board/Committee
65000	Supplies and Postage	78300	In-Kind Citizen Members
65500	College Tuition	78400	In-Kind Staff Volunteers
65528	LTADD Equipment (WIOA)	79900	Prior Period Adjustment - Expenses
65529	LTADD Travel (WIOA)	80000	Contractor Expense
65539	LTADD Supplies (WIOA)	80100	Contractor Travel
65700	Service Award	80500	Contractor Equipment Purchase
66000	Interest Expense	81000	Contractor In-Kind Expense
66500	Depreciation/Usage Expense	81500	Contractor Advance
66700	Trust Depreciation Expense	82000	Contracts-not yet obligated
67000	Other Miscellaneous Expense	82100	Added Units-Unapplied NSIP
69000	CR Background Checks	82500	Program Income Expense
69200	LTADD Career Ctr's Incentive (WIOA)	86100	LTADD Client/Direct Support
69300	LTADD Incentive (WIOA)	86200	LTADD Contractual/Client Support
69400	LTADD Resource/Con Upgrade (WIOA)	87000	Contractor Cash Match (WIOA)
70000	Dues and Subscription (ADD)	88000	Contractor In-Kind Match (WIOA)
70000	Prior Year Cumulative (WIOA)	92500	Passthru Contract Funds to Others
71000	Conference and Registrations	92600	Passthru Funds
73000	Travel	96500	RLF Loans Disbursed
73100	Staff Vehicle Expense	96700	Reclass 96500-P/Y to 19200
73200	Training	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 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 outside the primary facility.

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 its 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 Cumberland Workforce Development Board Support 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
Shared Cost Calculation
For Year Ending June 30, 2018

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

Salaries	359,022
Fringe Benefits	165,410
Contractual Services	30,380
Travel	20,047
Training	140
Ads, printing, publications, and copies	5,443
Equipment rent and maintenance	7,692
Supplies and postage	12,219
Telephone	11,811
Dues, conference and meeting costs	17,621
Other Costs	20,982
Rent	86,651
Insurance and bond expense	15,244
Total Shared Costs	<u>\$ 752,662</u>

Operational Pool Costs

<u>Total Operational Pool Costs</u>	<u>434,312</u>	
Personnel Costs (Base)	1,799,252	= 24.1%

Administrative Indirect Pool Costs

<u>Total Administrative Indirect Pool Costs</u>	<u>171,790</u>	
Personnel Costs (Base)	1,799,252	= 9.5%

Common Pool Costs

<u>Total Common Pool Costs</u>	<u>146,560</u>	
Personnel Costs (Base)	1,581,239	= 9.3%

(1) From FY18 Audit, Page 46 "Combining Schedule of Operations by Program and Supporting Services"

(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.

**Salary and Benefits for Career Center and Cumberland Workforce Development Support Personnel
For the Year Ending 06/30/18**

Project	Description	Amount
303020	Career Center WIOA Adult Training Services - Salary	\$ 13,290.90
303020	Career Center WIOA Adult Training Services - Fringe	6,192.19
303020	Career Center WIOA Adult Training Services - Worker's Comp	87.46
303021	Career Center WIOA Adult Career Services - Salary	12,760.27
303021	Career Center WIOA Adult Career Services - Fringe	5,944.97
303021	Career Center WIOA Adult Career Services - Worker's Comp	83.81
304021	Career Center WIOA In-School Youth Career Services - Salary	49.42
304021	Career Center WIOA In-School Youth Career Services - Fringe	23.02
304021	Career Center WIOA In-School Youth Career Services - Worker's Comp	0.29
305020	Career Center WIOA Dislocated Worker Training Services - Salary	4,707.86
305020	Career Center WIOA Dislocated Worker Training Services - Fringe	2,193.38
305020	Career Center WIOA Dislocated Worker Training Services - Worker's Comp	31.11
305021	Career Center WIOA Dislocated Worker Career Services - Salary	5,024.63
305021	Career Center WIOA Dislocated Worker Career Services - Fringe	2,340.96
305021	Career Center WIOA Dislocated Worker Career Services - Worker's Comp	32.83
306020	Career Center WIOA Services Shared Cost Pool - Salary	7,380.22
306020	Career Center WIOA Services Shared Cost Pool - Fringe	3,438.42
306020	Career Center WIOA Services Shared Cost Pool - Worker's Comp	48.52
307030	Career Center WIOA Out-of-School Youth Training Services - Salary	5,266.60
307030	Career Center WIOA Out-of-School Youth Training Services - Fringe	2,453.69
307030	Career Center WIOA Out-of-School Youth Training Services - Worker's Comp	34.58
307031	Career Center WIOA Out-of-School Youth Career Services - Salary	5,108.49
307031	Career Center WIOA Out-of-School Youth Career Services - Fringe	2,380.03
307031	Career Center WIOA Out-of-School Youth Career Services - Worker's Comp	33.31
308020	Career Center WIOA Core Services Pool - Salary	33.59
308020	Career Center WIOA Core Services Pool - Fringe	15.65
308020	Career Center WIOA Core Services Pool - Worker's Comp	0.21
309050	Career Center KY Health Development Coord \$75/Hr - Salary	1,841.81
309050	Career Center KY Health Development Coord \$75/Hr - Fringe	908.93
309050	Career Center KY Health Development Coord \$75/Hr - Worker's Comp	12.11
309051	Career Center KY Health Program Coord \$45/Hr - Salary	1,803.70
309051	Career Center KY Health Program Coord \$45/Hr - Fringe	890.12
309051	Career Center KY Health Program Coord \$45/Hr - Worker's Comp	14.32
309052	Career Center KY Health Development Travel \$145/Hr - Salary	1,351.37
309052	Career Center KY Health Development Travel \$145/Hr - Fringe	666.90
309052	Career Center KY Health Development Travel \$145/Hr - Worker's Comp	10.16
310020	Career Center Trade Program - Salaries	573.95
310020	Career Center Trade Program - Fringe	267.40
310020	Career Center Trade Program - Worker's Comp	4.13
312024	Board Support CWD - Workforce Dev Admin Assist - Salary	35,017.16
312024	Board Support CWD - Workforce Dev Admin Assist - Fringe	17,280.90
312024	Board Support CWD - Workforce Dev Admin Assist - Worker's Comp	100.49
312025	Board Support CWD - Director Workforce Dev - Salary	51,071.79
312025	Board Support CWD - Director Workforce Dev - Fringe	25,203.83
312025	Board Support CWD - Director Workforce Dev - Worker's Comp	346.18
312026	Board Support CWD - KY Health Development Coord \$75/Hr - Salary	1,127.55
312026	Board Support CWD - KY Health Development Coord \$75/Hr - Fringe	556.44
312026	Board Support CWD - KY Health Development Coord \$75/Hr - Worker's Comp	7.11
		<u>\$218,012.76</u>

**LINCOLN TRAIL ADD
FY 2018
Shared Cost Distribution Worksheet**

Project	Program	Operational	Indirect	Common
30000	Joint Funding Agreement	\$ 31,831	\$ 12,590	\$ 12,215
30221	Kentucky infrastructure Authority	14,326	5,667	5,498
30450	DOD - Office of Economic Adjustment	134	59	55
30598	Regional SPGE Technical Assistance	173	69	67
30100	KTC Regional Transportation	15,917	6,295	6,108
30150	KTC Metropolitan Planning Organization	22,619	8,947	8,680
30166	Federal Transit Administration	3,417	1,352	1,311
30171	Lincoln Heritage Scenic Byway (Signage)	-	-	-
30193	KTC FY18 Local Road Updates - Centerline	2,835	1,122	1,088
30200	EDA RLF Administration	1,972	780	757
32001	Workforce Innovation & Opportunity Act	88,299	34,935	26,558
32002	Board Support - Cumberlands WD	31,143	12,319	-
32003	LTADD KY Health	9,903	3,916	3,105
32004	Board Support Cumberlands KY Health	408	162	-
32005	SNAP E and T Admin	118	47	45
32500	Title III Aging Planning & Administration	19,188	7,590	7,363
32510	Title III-B Support Services	5,393	2,133	2,070
32510	Title III-B Ombudsman	-	-	-
32520	Title III-C1 Congregate Meals	-	-	-
32530	Title III-C2 Home Delivered Meals	-	-	-
32540	Title III-D Preventative Health	2,247	889	862
32550	Title III-E Caregiver	11,029	4,362	4,232
32560	Title VII Elder Abuse	460	182	176
32570	Title VII Ombudsman	1,105	437	424
32750	Nutrition Services Incentive Program "NSIP"	-	-	-
33000	Homecare Administration	20,201	7,990	7,752
33010	Homecare Social Services	48,719	19,271	18,696
33020	Homecare Home Delivered Meals	-	-	-
33150	KY Caregiver Support Administration	557	202	221
33160	KY Caregiver Support Grandparent Services	785	333	329
33200	CMS-SHIP	630	252	253
33300	PCAP Administration	7,923	3,133	3,040
33310	PCAP Subsidy & Coordination	-	-	-
33332	ADRC - Medicaid Federal Funding	221	87	85
33351	ACA MIPPA/AAA	66	26	25
33361	ACA MIPPA/ADRC	350	139	135
33362	ACA MIPPA/SHIP	1,462	579	561
33373	Functional Assessment Services Team	155	62	60
33400	State Long Term Care Ombudsman	-	-	-
33440	Participant Directed Services (PDS)	75,911	30,026	29,130
33495	Service Providers & Elder Abuse	-	-	-
33601	Prescription Assistance Program (KPAP)	600	237	230
Various General Fund - District Contracts		14,215	5,600	5,429
		\$ 434,312	\$ 171,790	\$ 146,560



**LINCOLN TRAIL AREA
DEVELOPMENT DISTRICT**

