

LINCOLN TRAIL AREA DEVELOPMENT DISTRICT

COST ALLOCATION PLAN

FY 2014

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

COST ALLOCATION PLAN – FY 2014

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 FY 2014 to establish billing or final indirect cost for July 1, 2013 – June 30, 2014 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2CFR part 225, "Cost Principles for State, Local and Indian Tribal Governments" (OMB Circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or 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: December 13, 2012

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 2014 is approximately \$10.3 million and the agency employs 37 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 Investment Act, Title III Older Americans Act, Homecare Planning, Adult Day Care, 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 2014, for the Lincoln Trail Area Development District (LTADD) was prepared under the guidelines established in the Kentucky Joint Funding Agreement Bookkeeping Manual. The LTADD administrative staff has reviewed the appropriate federal regulations contained in 2CFR, Part 225 "Cost Principles for State, Local and Indian Tribal Governments" (formerly OMB Circular A-87), OMB Circular A-102 "Grants and Cooperative Agreements With State and Local Governments" and OMB Circular A-133 "Audits of States, Local Governments and Non-Profit Organizations", as well as the special terms and conditions of the Joint Funding Grant Award.

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 Planning & Admin
140501	MPO Unified Planning Work Program
140502	MPO Staff Training
140503	MPO Public Participation
140504	MPO Transportation Improvement Program (TIP)
140505	MPO Transportation Plan
140506	MPO Transportation Safety Planning
140508	MPO Transit Planning
140509	MPO Transportation Data Surveillance
140510	Access Management Planning
140511	Urbanized Area Walkability Survey/Study

Project # 30166 Federal Transit Administration

Element	Description
140650	Program Administration
140660	Public Participation and Outreach
140670	Trans Improvement Program
160680	Transit Planning

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 # 30764 KOHS Citizen Corp Program FY12

Element	Description
482417	Citizen Corp Program FY12

Project # 35250 District Contract Activities

Element	Description
141500	DC Activities not under separate contract

Project # 35260 City of Bloomfield Safe Routes to School

Element	Description
141600	City of Bloomfield Safe Routes to School

Project # 35330 City of Caneyville – CDBG PF

Element	Description
142100	City of Caneyville – CDBG PF

Project # 35361 Hardin County – CDBG DR

Element	Description
141750	Hardin County – CDBG DR

Project # 35364 City of Loretto – CDBG CP

Element	Description
141770	City of Loretto – CDBG CP

Project # 35366 Marion County Ind. Found. – CDBG WPS

Element	Description
141901	Marion County Industrial Found – CDBG WPS

Project # 35385 Nelson Co. Fiscal Court – CDBG CP

Element	Description
141950	Nelson Co. Fiscal Court – CDBG CP

Project # 35391 MCIF CDBG RLF

Element	Description
141902	MCIF CDBG RLF

Project # 35395 Washington Co – CDBG WCI

Element	Description
142790	Washington Co – CDBG WCI

Project # 35415 City of Springfield Comp Plan 08 Update

Element	Description
142910	City of Springfield Comp Plan 08 Update

Project # 35416 City of Vine Grove Comp Plan 09 Update

Element	Description
142920	City of Vine Grove Comp Plan 09 Update

Project # 35417 City of Muldraugh Comp Plan 09 Update

Element	Description
142905	City of Muldraugh Comp Plan 09 Update

Project # 35418 City of Lebanon FY12 Comp Plan

Element	Description
142901	City of Lebanon FY12 Comp Plan

Project # 35421 Breckinridge Hazard Mit – Shot Pouch

Element	Description
144110	Breckinridge Hazard Mit – Shot Pouch

Project # 35422 Breckinridge Hazard Mit – Mark's Ridge

Element	Description
144120	Breckinridge Hazard Mitigation – Mark's Ridge

Project # 35423 Marion Hazard Mit – Scuffle Ridge

Element	Description
144130	Marion Hazard Mit – Scuffle Ridge

Project # 35429 City of Muldraugh Comp Plan 09 Update

Element	Description
143000	City of Muldraugh Comp Plan 09 Update

Project # 35440 Leitchfield/Grayson Co. IDF

Element	Description
143000	Leitchfield/Grayson Co. IDF

Project # 35445 Marion Co. IF RF

Element	Description
143500	Marion Co. IF RF

Project # 35449 Historic Glendale Comm. Enhan. Proj.

Element	Description
143900	Historic Glendale Comm Enhancement Project

Project # 35720 City of Brandenburg– SRF

Element	Description
144850	City of Brandenburg– SRF

Project # 35722 City of Hodgenville - SRF

Element	Description
144855	City of Hodgenville - SRF

Project # 35721 City of Leitchfield - EDA

Element	Description
144855	City of Leitchfield - EDA

COMMUNITY DEVELOPMENT - Continued

Project # 35900 City of Caneyville – KIA-IEDF

Element Description

158000 City of Caneyville – KIA-IEDF

Project # 35910 City of Bloomfield KIA-IEDF

Element Description

158100 City of Bloomfield KIA-IEDF

Project # 35919 City of Hodgenville KIA-IEDF

Element Description

157910 City of Hodgenville KIA-IEDF

Project # 35931 City of New Haven KIA-IEDF

Element Description

158310 City of New Haven KIA-IEDF

Project # 35940 City of Brandenburg KIA-TDF

Element Description

158400 City of Brandenburg KIA-TDF

Project # 35950 City of Brandenburg KIA-IEDF

Element Description

158500 City of Brandenburg KIA-IEDF

Project # 35951 City of Brandenburg KIA-IEDF Sewer

Element Description

158510 City of Brandenburg KIA-IEDF Sewer

Project # 35970 Meade Co. KIA-IEDF

Element Description

158700 Meade Co. KIA-IEDF

Project # 35981 City of West Point KIA-IEDF

Element Description

158900 City of West Point KIA-IEDF

Project # 35982 City of Vine Grove KIA-IEDF

Element Description

159000 City of Vine Grove KIA-IEDF

Project # 35983 City of Leitchfield KIA-IEDF Element Description

159100 City of Leitchfield KIA-IEDF

Project # 35984 Marion Co Water District KIA-IEDF

Element Description

159200 Marion Co Water District KIA-IEDF

Project # 35985 Breckinridge Co. KIA-IEDF

Element Description

159300 Breckinridge Co. KIA-IEDF Admin

Project # 35986 North Nelson Water District. KIA-IEDF

Element Description

159400 North Nelson Water District. KIA-IEDF

Project # 35987 City of West Point KIA-IEDF

Element Description

158910 City of West Point KIA-IEDF

Project # 35989 City of Cloverport WX21027042

Element Description

158810 City of Cloverport KIA-IEDF WX21027042

Project # 36800 Internet Services

Element Description

156800 Internet Services

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 – E-Town Chamber of Comm

156909 Computer Support – City of Leitchfield

156910 Computer Support – Hardin Co. Chamber of Comm

156911 Computer Support – City of Bloomfield

Project Codes & Description Continued

WORKFORCE INVESTMENT ACT

Project # 32000 Workforce Investment Act

Element	Description
130200	LTADD WIA Administration
130300	LTADD WIA Adult Services
130400	LTADD WIA In-School Youth Services
130402	LTADD WIA Youth Admin
130500	LTADD WIA Dislocated Worker Services
130600	LTADD WIA Services Shared Cost Pool
130700	LTADD WIA Out-of-School Youth Services
130910	LTADD 271RR09 RR Local Activity
131014	LTADD TRADE Admin
131410	LTADD WIA Incentive
302000	Career Center WIA Administration
303000	Career Center WIA Adult Services
303001	Career Center WIA Adult Services Core & Intensive
304000	Career Center WIA In-School Youth Services
304001	Career Center WIA In-School Youth Core & Intensive
305000	Career Center WIA Dislocated Worker Services
305001	Career Center WIA Dislocated Worker Core & Intensive
306000	Career Center WIA Services Shared Cost Pool
307000	Career Center WIA Out-of-School Youth Services
307001	Career Center WIA Out-of-School Youth Core & Intensive
310004	Career Center WIA Trade Case Management/RR
313140	Career Center WIA Incentive

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
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
110200	Title III-C1 Senior Center Strengthening
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 Vouchers – Home Plate

Project # 32530 Title III-C2

Element	Description
130101	Title III-C2 Meals – Mom's Meals
130102	Title III-C2 Meal Prep – Shelf Stable

Project # 32540 Title III-D Preventive Health

Element	Description
132700	Title III-D Prevention & Health Promotion
132800	Title III-D Medication Management
170100	Title III-D Mental Health - VNA Nazareth
170200	Title III-D Preventive Health - CKCAC

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
230000	Homecare Homemaker – Lifeline
230100	Homecare Personal Care – Lifeline
230200	Homecare Respite - Lifeline
230300	Homecare Escort - Lifeline
230400	Homecare Chore - Lifeline
230500	HC Infrastructure Development

Project # 33020 Homecare H-D Meals

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

Project # 33100 Adult Day Care Administration

Element	Description
136500	LTADD Adult Day Care Administration

Project # 33110 Adult Day Care Services

Element	Description
137500	LTADD Adult Day Care Case Management
330000	Adult Day Care Services – Active Services
330100	Adult Day Care Services – Sunrise

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 # 33190 CMS-SHIP Administration

Element	Description
137900	CMS-SHIP Administration

Project # 33200 CMS-SHIP

Element	Description
410010	CMS/SHIP Counseling - ADD

Project # 33300 PCAP Administration

Element	Description
136000	LTADD PCAP Administration

Project # 33310 PCAP Subsidy & Coordination

Element	Description
370000	PCAP Subsidy & Coord – VNA Nazareth

Project # 33370 Money Follows the Person

Element	Description
135800	Money Follows the Person

Project # 33400 State LTC Ombudsman

Element	Description
340100	State LTC Ombudsman

Project # 33440 Home & Community Based CDO

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

Project # 33470 Kentucky Elder Readiness Initiative

Element	Description
347000	Kentucky Elder Readiness Initiative

Project # 33495 Service Provider & Elder Abuse Coalition

Element	Description
420000	Service Providers
420010	Elder Abuse Coalition

Project # 33490 Senior Center Support

Element	Description
491000	Senior Center Support

Project # 33502 United Way – Nelson Co. HDM

Element	Description
350200	United Way – Nelson Co. HDM

Project # 33601 Prescription Assistance Program

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

Assets

10000	Cash in Bank – OPER	13600	Prepaid Health Insurance
10100	Cash in Bank – Trust	13610	Prepaid EBC Annual Fee
10300	Cash in Bank – RLF	13700	Prepaid Dental Insurance
10450	Cash in Bank – Service Providers	13800	Prepaid Vision Insurance
10500	Certificates of Deposit	13900	Prepaid UNUM Insurance
10700	CD- Accrued Leave Fund	14000	Prepaid Workers Compensation
11000	Petty Cash Fund – Trust	14010	Prepaid Workers Compensation Dividend
11300	A/R from WIA to Trust	14100	Prepaid Postage
11400	A/R from Trust to Operations	14200	Prepaid Travel Advances
11500	A/R from Operations to Trust	14300	Prepaid Other
11600	A/R from Operations to RLF	14400	Prepaid Travel – Next Fiscal Year
11800	A/R from RLF to Operations	14500	Prepaid Bond/Liability Insurance
11900	A/R from RLF to Trust	14600	Prepaid WIA Liability Insurance
12100	A/R – Federal/State	14700	Prepaid LTDF Liability/Property Insurance
12200	A/R – Foundation	14800	Prepaid Background Checks
12300	A/R – WIA to Operations	15000	Furniture & Equipment
12400	A/R – Non-ADD Transactions	15100	Accumulated Depreciation Furniture & Equipment
12500	A/R – Aging from Contractors	15200	Computer Equipment Purchases
12600	A/R – Trust District Contracts	15300	Accumulated Depreciation Computer Equipment
12700	A/R – Trust Local Contributions	15400	Grant Purchased Assets
12800	A/R – Trust Other	15500	Trust GPS Equipment
12900	A/R – Other	15600	Accumulated Depreciation Trust GPS Equipment
13000	A/R – LTADD Employee Fund	15700	Vehicle Purchases
13100	A/R – Trust WWW Contracts	15800	Accumulated Depreciation Vehicles
13200	A/R – Local Match	19000	RLF A/R – Miscellaneous
13300	A/R – Foundation to Trust	19100	RLF A/R – Accrued Loan Interest
13400	A/R – CDO To Operations	19200	RLF A/R – Notes Receivable EDA
13500	A/R – Staff W/H & COBRA		

Liabilities

20000	Accounts Payable	23500	Accrued FICA/MC
20500	FICA/MC Payable	23600	Accrued CERS Retirement
20600	Federal Taxes Payable	23700	Accrued Workers Comp
20700	KY Taxes Payable	23900	Accrued Audit
20800	City Taxes Payable	24300	Unapplied MPO Local Match
20900	Medical Insurance W/H Payable	24400	Unapplied ADC Program Income
21000	Colonial Insurance W/H Payable	24500	Unapplied Breck Co Senior Center Donation
21100	Deferred Comp W/H Payable	24600	Unapplied FCG Program Income
21200	CERS Retirement W/H Payable	24700	Unapplied NSIP
21300	COBRA Premium Payable	24800	Unapplied III Program Income
21400	Insurance Premium Adjustments	24900	Unapplied HC Program Income
21500	W/H Payable to Staff	24910	Unapplied HD Meals-NAACP Feed Our Senior
21600	Dental Insurance W/H Payable	25000	Deferred Revenue
21700	Vision Insurance W/H Payable	25010	Deferred Revenue – Local Contributions
21800	Nelson Co Occupation Tax Payable	25020	Def. Rev-Hardin Co MPO Match
21810	A/P Aging Contractor	25046	Def. Rev-Meade Co MPO Match
21900	A/P to LTDF from Trust	25300	Loan Payable-KHC Rehab \$9,316
22000	A/P to CDO Account from Operations	25400	Loan Payable-KHC Rehab \$5,377
22100	A/P to WIA from Operations	25500	Loan Payable-KCH Rehab \$6,315
22200	A/P to Operations from Trust	25600	Loan Payable-KHC \$534
22300	A/P to Trust from RLF	26000	Funds due to Grantor-Operations
22400	A/P to Operations from RLF	26100	Funds due to Grantor-Trust
22410	A/P to Operations from Foundation	26500	Passthru Funds to Others
22500	A/P to Trust from Operations	27000	Funds due Subrecipients
22600	A/P to RLF from Operations	28000	Expense Reimburse Control
22700	A/P to LTDF from Operations	29500	RLF Escrow #1 Payable
23000	Accrued Wages Payable	29600	RLF Escrow #2 Payable
23100	Accrued Vacation Liability	29900	RLF Clearing
23400	Accrued Expenses Other		

General Ledger & Transaction Codes
Continued

Projects

30000	Joint Funding Agreement	35415	City of Springfield Comp Plan 08 Update
30100	KTC Regional Transportation	35416	City of Vine Grove Comp Plan 09 Update
30150	KTC Metropolitan Planning Organization	35417	City of Muldraugh Comp Plan 09 Update
30166	Federal Transit Administration	35418	City of Lebanon FY12 Comp Plan Update
30200	EDA RLF Administration	35421	Breckinridge Co. Haz Mit – Shot Pouch
30221	Kentucky Infrastructure Authority	35422	Breckinridge Co. Haz Mit – Mark's Ridge
32000	Workforce Investment Act	35423	Marion Co. Haz Mit – Scuffle Bridge
32500	Title III Aging Planning & Admin	35429	City of Muldraugh Haz Mit – Safe Room
32510	Title III-B Support Services	35440	Leitchfield/Grayson Co IDF DC
32520	Title III-C1	35445	Marion Co Industrial Foundation
32530	Title III-C2	35449	Historic Gelndale Comm Enhancement Project
32540	Title III-D Preventive Health	35720	City of Brandenburg – SRF
32550	Title III-E Caregiver	35721	City of Leitchfield – EDA
32560	Title VII Elder Abuse	35722	City of Hodgenville - SRF
32570	Title VII Ombudsman	35850	City of Caneyville KIA – TDF DC
32750	Nutrition Services Incentive Prog "NSIP"	35890	City of Hodgenville KIA – TDF DC
33000	Homecare Administration	35900	City of Caneyville KIA-IEDF DC
33010	Homecare Social Services	35910	City of Bloomfield KIA – IEDF DC
33020	Homecare H-D Meals	35919	City of Hodgenville KIA-IEDF
33100	Adult Day Care Administration	35931	City of New Haven KIA – IEDF
33110	Adult Day Care Services	35950	City of Brandenburg KIA – IEDF DC
33150	KY Caregiver Support Administration	35951	Brandenburg KIA-IEDF Sewer
33160	KY Caregiver Support Grandparent Services	35970	Meade Co. KIA-IEDF
33190	CMS-SHIP Administration	35981	City of West Point KIA-IEDF
33200	CMS-SHIP	35982	City of Vine Grove KIA-IEDF
33300	PCAP Administration	35983	City of Leitchfield KIA-IEDF
33310	PCAP Subsidy & Coordination	35984	Marion Co. Water District KIA-IEDF
33330	Aging & Disability Resource Market	35985	Breckinridge Co. KIA-IEDF
33370	Money Follows the Person	35986	North Nelson Water District KIA-IEDF
33400	State LTC Ombudsman	35987	City of West Point KIA-IEDF
33440	Home & Community Based CDO	35988	City of Muldraugh KIA-IEDF
33470	Kentucky Elder Readiness Initiative	35989	City of Cloverport WX21027042
33490	Senior Center Support	36800	Internet Service DC
33495	Service Providers & Elder Abuse Coalition	38000	RLF – EDA
33501	United Way Funds – Nelson Co. HDM	38500	Preliminary Project Balances
33601	Prescription Assistance Program (KPAP)	39000	Operational Cost Pool
34000	Lincoln Trail Development Foundation, Inc.	39600	Invested in Fixed Assets
35000	Trust General Fund	39610	Fund Balance – NSIP Meals
35250	District Contract Activities	39620	Fund Balance – Trust General Fund
35260	City of Bloomfield Safe Routes to School	39630	Fund Balance – RLF Admin Unrestricted
35366	Marion Co IF CDBG – WPS	39640	Fund Balance – Operations Special Fund
35385	Nelson Co Fiscal Court – CDBG CP	39700	General Ledger
35395	Washington Co – CDBG WPS	39800	Fringe Benefit Pool
35395	Washington Co – CDBG DR	39900	Shared/Indirect Cost Pool

General Ledger & Transaction Codes
Continued

Revenue

40000	EDA Federal	47200	Interest Income – Certificates of Deposit
40100	CDBG Federal	47300	Trust Equipment Usage
40200	EDA State	47320	Service Providers
40300	CDBG State	47330	Elder Abuse Coalition
40400	JFA State Unmatched	47400	Other Income
40500	Transportation – Federal	47500	Local Contributions
40600	Transportation – State	47600	Local In-Kind Revenue
40700	Kentucky Infrastructure Authority	47800	Passthru Contract Match
40800	Kentucky Office of Homeland Security	48000	Local Match Donation
41000	Office of Economic Adjustment	48010	Local In-Kind Match
41100	CVK Division of Waste Management	48020	Hardin Co MPO Local Match
41200	National Telecommunication & Info Admin	48025	Hardin Co One Knox Local Match
41600	Pre-Disaster Mitigation	48030	Hardin Co OEA Local Match
42000	Workforce Investment Act	48100	Applied NSIP / USDA
42500	Title III Aging Planning & Admin	48120	E-town MPO Local Match
42510	Title III-B Support Services	48125	E-town One Knox Local Match
42520	Title III-C1 Congregate Meals	48130	E-town OEA Local Match
42530	Title III-C2 Home-Delivered Meals	48220	Radcliff MPO Local Match
42540	Title III-D Preventive Health	48225	Radcliff One Knox Local Match
42550	Title III-E Caregiver	48230	Radcliff OEA Local Match
42560	Title VII Elder Abuse	48300	Applied Program Income
42570	Title VII Ombudsman Support	48320	Meade Co MPO Local Match
42750	NSIP	48325	Meade Co One Knox Local Match
43000	HomeCare	48330	Meade Co OEA Local Match
43100	Adult Day Care	48400	Passthru to Sub-Contractors
43150	KY Caregiver Support Program	48425	Vine Grove One Knox Local Match
43200	CMS-SHIP	48430	vine Grove OEA Local Match
43300	Personal Care Attendant Program	48500	Local Funds Transferred
43330	Aging & Disability Resource Market	48510	Transfer Federal/State Revenue
43370	Money Follows the Person	48600	Contractor Program Income
43400	State LTC Ombudsman Services	48700	Contractor Cash Match
43440	Consumer Directed Options	48800	Contractor In-Kind Match
43490	Senior Center Support	48900	Agency Purchased
43500	United Way	49000	RLF EDA
43600	Prescription Assistance Program (PAP)	49100	RLF Loan Principle Repaid
43700	KY Elder Readiness Initiative	49200	RLF Interest Paid
43710	NAACP	49300	RLF Late Fees
43800	LT Mental Health & Aging Coalition	49400	RLF Service Fees
45900	Disaster Assistance	49500	RLF Bank Interest
46500	District Contract Activities-Other Agencies	49600	RLF LTDF Match
46510	District Contract Activities-Cities	49700	RLF Other/Special Fees
46520	District Contract Activities-Counties	49790	RLF Bad Debt Recovery
46800	Internet Service Contract Activities	49800	RLF Transfer to Administration
47100	Interest Income – MM Account	49900	Reclass 49100-P/Y to 19200-RLF A/R

General Ledger & Transaction Codes
Continued

Expenses

50000	Salaries	73200	Training
50500	Fringe Benefits	74000	Capacity Building
50600	Fringe – FICA	75000	Grant Purchased Equipment
50700	Fringe – Health	75500	Gain on Sale of Equipment
50800	Fringe – Dental	76000	WIA Grant Equipment Purchase
50900	Fringe – Retirement	78000	In-Kind Goods and Services
51000	Fringe – LT Disability Life	78100	In-Kind Space
51100	Fringe – Vision	78200	In-Kind Board/Committee
51500	Direct Workers Comp	78300	In-Kind Citizen Members
51600	Medical Exams/Prevention	78400	In-Kind Staff Volunteers
59600	Operational Cost Pool	79900	Prior Period Adjustment - Expenses
59700	Indirect Administrative Costs	80000	Contractor Expense
59900	Shared (Common) Cost Pool	80100	Contractor Travel
60000	Advertising & Printing	80500	Contractor Equipment Purchase
60500	Professional Services	81000	Contractor In-Kind Expense
61000	Maintenance and Repairs – Equipment	81500	Contractor Advance
61500	Telephone	82000	Contracts-not yet obligated
61600	Cell Phone Expense	82100	Added Units-Unapplied USDA
62000	LTDF Building Expenses	82500	Program Income Expense
62100	Career Center Space/Rent Allocation	86100	LTADD Client/Direct Support
62500	Insurance and Bonds	86200	LTADD Contractual/Client Support
65000	Supplies and Postage	92500	Passthru Contract Funds to Others
65500	College Tuition	92600	Passthru Funds
66000	Interest Expense	92700	Passthru – Preparedness Supplies
66500	Depreciation/Usage Expense	93000	Passthru Grant Personnel
66700	Trust Depreciation Expense	93060	Passthru Grant Fringe Benefits
67000	Other Miscellaneous Expense	93650	Passthru Grant Supplies
69000	CR Background Checks	93730	Passthru Grant Travel
70000	Dues and Subscriptions	93750	Passthru Grant Other Expenses
71000	Conference and Registrations	96500	RLF Loans Disbursed
73000	Travel	96700	Reclass 96500-P/Y to 19200
73100	Staff Vehicles Expense	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 225 (formerly OMB Circular A-87) 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/vehicle maintenance activities that benefit only the main office are 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 earnings 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 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 is 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. **Utility and Telephone** – lines or phone numbers that are dedicated to a specific program will be charged directly to the program through the accounts payable process. All other phone charges are charged to the operational cost pool and 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 in 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 at our One-Stop Career Center that houses our Workforce Investment Act Client Services Managers are charged directly to the Workforce Investment 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 Center.
- 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, agency owned vehicles, 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 Investment 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 costs 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, Executive Director's 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 does not affect charges to other active projects.

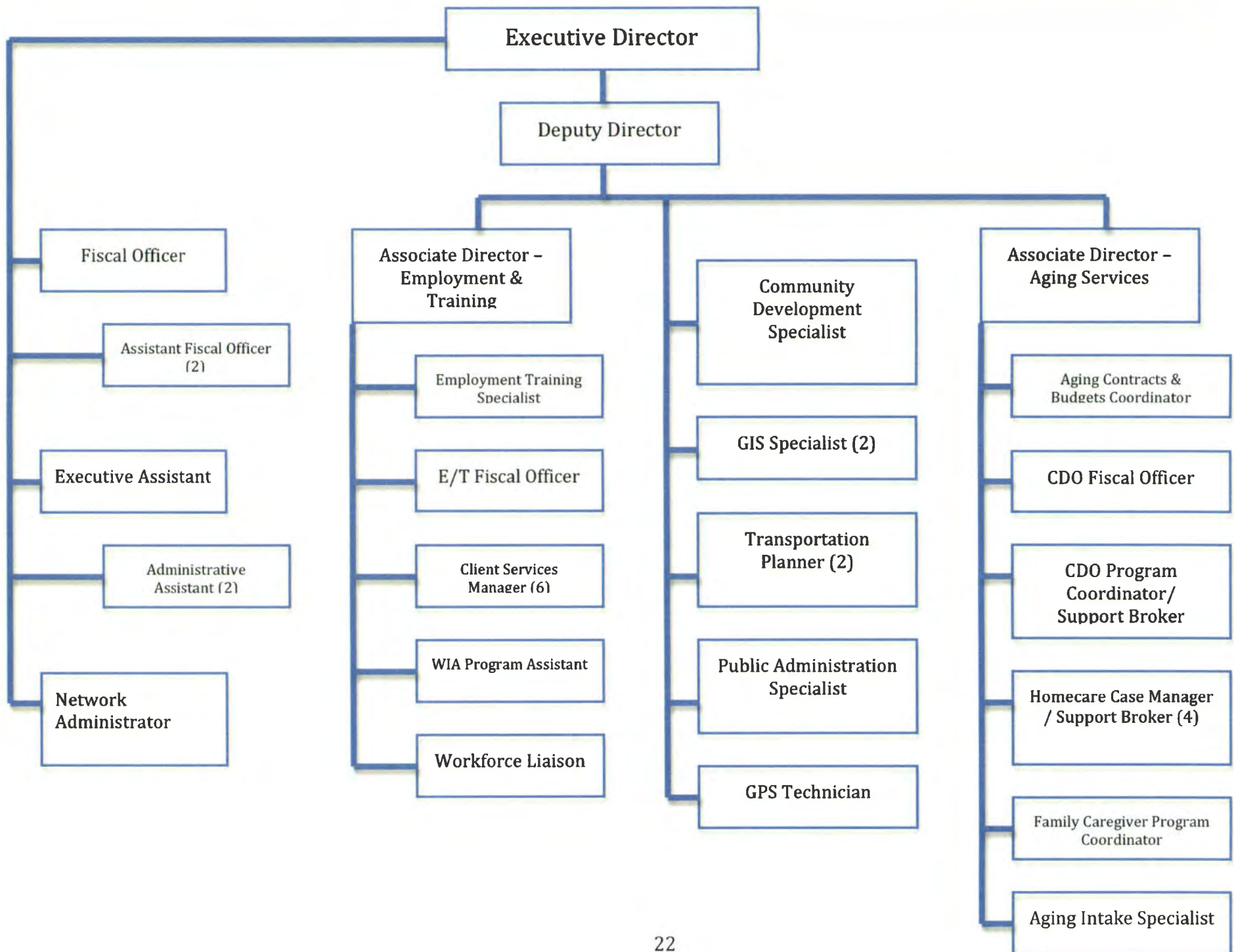
At the end of the year, the final distribution shall be recorded to form a part of final costs by activity. This mechanism will allow the accounting system to develop actual rates (fringe, operational, indirect administrative or common) for the twelve-month period and will eliminate the circumstantial 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 ORGANIZATIONAL CHART



LINCOLN TRAIL AREA DEVELOPMENT DISTRICT
Shared Cost Calculation
For Year Ending June 30, 2012

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

Personnel	398,909.00
Consultants and Contracts	20,999.00
Travel	47,727.00
Training	1,516.00
Ads, printing, publications, and copies	8,021.00
Equipment rent and maintenance	6,326.00
Supplies and postage	14,692.00
Telephone	12,068.00
Dues and Registrations	17,734.00
Other Costs	17,456.00
Rent	52,167.00
Insurance and bond expense	12,368.00

Total Shared Costs	<u><u>609,983.00</u></u>
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Operational Pool Costs

<u>Total Operational Pool Costs</u>	<u>295,039</u>	
Personnel Costs (Base)	1,748,680 =	16.9%

Administrative Indirect Pool Costs

<u>Total Administrative Indirect Pool Costs</u>	<u>177,385</u>	
Personnel Costs (Base)	1,748,680 =	10.1%

Common Pool Costs

<u>Total Common Pool Costs</u>	<u>137,559</u>	
Personnel Costs (Base)	1,403,071 =	9.8%

(1) From FY12 Audit, Page 27 "Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenues Fund"

(2) This rate calculation is based on the 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 2012
Shared Cost Distribution Worksheet**

Element	Program	Operational	Indirect	Common
30000	Joint Funding Agreement	26,583	15,987	15,456
30221	Kentucky infrastructure Authority	10,431	6,274	6,065
30430	FY11 OEA Department of Defense One Knox Grant	8,255	4,965	4,800
30500	ACUBs US Army RDECOM ACQ Ctr	709	420	401
30735	FY11 KOHS Mobile Data Computers	157	95	92
30736	FY11 KOHS Mobile Radios	171	102	99
30758	NIMSCAST VI FY12	320	175	159
30763	Citizen Corp Program FY11	435	250	223
30764	Citizen Corp Program FY12	556	334	323
30100	KTC Regional Transportation	10,399	6,254	6,046
30150	KTC Metropolitan Planning Organization	12,852	7,729	7,472
30166	Federal Transit Administration	1,212	729	705
30192	Roadway Centerline Maintenance Program FY12	849	497	477
30198	Inventory of Highway Signs	151	91	88
30199	One Way Street ID FY12	261	152	142
30200	EDA RLF Administration	748	450	435
38000	RLF-EDA	0	0	0
32000	Workforce Investment Act	110,337	66,358	30,266
32500	Title III Aging Planning & Administration	11,626	6,992	6,759
32510	Title III-B Support Services	3,864	2,324	2,246
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	0	0	0
32550	Title III-E Caregiver	6,963	4,187	4,048
32560	Title VII Elder Abuse	0	0	0
32570	Title VII Ombudsman	0	0	0
32750	Nutrition Services Incentive Program "NSIP"	0	0	0
33000	Homecare Administration	8,017	4,822	4,661
33010	Homecare Social Services	21,113	12,697	12,275
33020	Homecare Home Delivered Meals	0	0	0
33100	Adult Day Care Administration	1,709	1,028	994
33110	Adult Day Care Services	181	109	105
33150	KY Caregiver Support Administration	1,037	623	603
33160	KY Caregiver Support Grandparent Services	3,075	1,849	1,788
33190	CMS-SHIP Administration	260	157	151
33200	CMS-SHIP	30	18	17
33300	PCAP Administration	3,705	2,228	2,154
33310	PCAP Subsidy & Coordination	0	0	0
33330	Aging & Disability Resource Center	898	540	522
33351	ACA MIPPA/AAA & ADRC Grant II	4,129	2,483	2,401
33361	ACA MIPPA/SHIP Grant II	505	304	294
33370	Section Q - Money Follows the Person	285	171	166
33400	State Long Term Care Ombudsman	0	0	0
33440	Home & Community Based CDO	42,675	25,665	24,811
33470	KY Elder Readiness Initiative	0	0	0
33490	Senior Center Support	0	0	0
33495	Services Provider & Elder Abuse	0	0	0
33500	United Way Funds - SHIP	197	119	115
33600	Prescription Assistance Program (KPAP)	344	207	200
		295,039	177,385	137,559

**Salary and Benefits for Career Center Personnel
For the Year Ending 06/30/12**

302000 Career Center Admin - Salary	205.09
302000 Career Center Admin - Fringe	93.38
302000 Career Center Admin WC	1.66
303000 Career Center WIA Adult Services - Salary	22,061.05
303000 Career Center WIA Adult Services - Fringe	9,366.11
303000 Career Center WIA Adult Services - WC	170.20
303001 Career Center WIA Adult Services Core & Intensive - Salary	16,625.15
303001 Career Center WIA Adult Services Core & Intensive - Fringe	7,570.20
303001 Career Center WIA Adult Services Core & Intensive - WC	135.66
303011 Career Center WIA Stimulus Adult Core & Intensive - Salary	116.12
303011 Career Center WIA Stimulus Adult Core & Intensive - Fringe	52.25
303011 Career Center WIA Stimulus Adult Core & Intensive - WC	0.94
304000 Career Center WIA In-School Youth Services - Salary	10,411.50
304000 Career Center WIA In-School Youth Services - Fringe	4,673.81
304000 Career Center WIA In-School Youth Services - WC	81.67
304001 Career Center WIA In-School Youth Services Core & Intensive - Salary	8,154.75
304001 Career Center WIA In-School Youth Services Core & Intensive - Fringe	3,712.93
304001 Career Center WIA In-School Youth Services Core & Intensive - WC	65.74
305000 Career Center WIA Dislocated Worker Services - Salary	28,278.28
305000 Career Center WIA Dislocated Worker Services - Fringe	12,314.73
305000 Career Center WIA Dislocated Worker Services - WC	223.22
305001 Career Center WIA Dislocated Worker Services Core & Intensive - Salary	19,869.06
305001 Career Center WIA Dislocated Worker Services Core & Intensive - Fringe	9,046.90
305001 Career Center WIA Dislocated Worker Services Core & Intensive - WC	161.90
305010 Career Center WIA Stimulus Dislocated Worker Services - Salary	137.37
305010 Career Center WIA Stimulus Dislocated Worker Services - Fringe	61.81
305010 Career Center WIA Stimulus Dislocated Worker Services - WC	1.11
305011 Career Center WIA Stimulus Dislocated Worker Core & Intensive - Salary	63.68
305011 Career Center WIA Stimulus Dislocated Worker Core & Intensive - Fringe	28.65
305011 Career Center WIA Stimulus Dislocated Worker Core & Intensive - WC	0.51
306000 Career Center WIA Shared Cost Pool - Salary	36,520.91
306000 Career Center WIA Shared Cost Pool - Fringe	15,117.86
306000 Career Center WIA Shared Cost Pool - WC	276.89
307000 Career Center WIA Out of School Youth Services - Salary	38,856.79
307000 Career Center WIA Out of School Youth Services - Fringe	17,312.22
307000 Career Center WIA Out of School Youth Services - WC	310.45
307001 Career Center WIA Out of School Youth Core & Intensive - Salary	7,747.01
307001 Career Center WIA Out of School Youth Core & Intensive - Fringe	3,527.28
307001 Career Center WIA Out of School Youth Core & Intensive - WC	62.44
310004 Career Center Trade Case Mgmt - Salary	43,584.58
310004 Career Center Trade Case Mgmt - Fringe	19,285.11
310004 Career Center Trade Case Mgmt - WC	346.13
310005 Career Center Trade NEG Mitsuba - Salary	5,688.47
310005 Career Center Trade NEG Mitsuba - Fringe	2,590.01
310005 Career Center Trade NEG Mitsuba - WC	46.36
315100 Career Center WIA BRAC - Salary	445.17
315100 Career Center WIA BRAC - Fringe	202.69
315100 Career Center WIA BRAC - WC	3.62

345,609.42