

LINCOLN TRAIL AREA DEVELOPMENT DISTRICT

COST ALLOCATION PLAN

FY 2015

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

COST ALLOCATION PLAN – FY 2015

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 2015 to establish billing or final indirect cost for July 1, 2014 – June 30, 2015 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: Mike Burress

Title: Deputy Director

Date of Execution: October 15, 2014

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INTRODUCTION

The Lincoln Trail Area Development District (LTADD) is one of 15 Area Development Districts established in 1968 in the State of Kentucky for regional planning and development. In 1972, the Area Development Districts became official public agencies of the State of Kentucky by order of the Kentucky Revised Statute Chapter 147A.

The LTADD consists of the Kentucky counties of Breckinridge, Grayson, Hardin, LaRue, Marion, Meade, Nelson and Washington. LTADD coordinates planning and development activities for this eight county region and provides assistance with implementation of local, state and federal programs that address community development, planning and quality of life projects. The LTADD's projected annual revenue for FY 2015 is approximately \$9 million and the agency employs 39 specialists in administration, project development, planning and federal programs to administer these funds. Through its partnership with the Department for Local Government (DLG), LTADD is an effective conduit of information and communication between DLG, its state cognizant agency, and the local units of government within the Lincoln Trail region.

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

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

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

LTADD receives funding from various local, state, and federal government agencies for the administration and completion of specific scopes of work. In addition to the Joint Funding Agreement (JFA), the LTADD receives funding from the Workforce Investment Act, Title III Older Americans Act, Kynector Project, 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 2015, for the Lincoln Trail Area Development District (LTADD) was prepared under the guidelines established in 2 CFR Part 224 and all other applicable regulations. 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 # 30159 KTC MPO FY13 Public Trans Study
Element Description
 140599 MPO FY13 Public Transportation Study

Project # 30166 Federal Transit Administration
Element Description
 140650 Program Administration
 140660 Public Participation and Outreach
 140670 Trans Improvement Program
 160680 Transit Planning

Project # 30193 KTC Local Road Updates
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 # 30550 Agriculture Development Information Sys
Element Description
 140750 Agriculture Development Information System

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
Element Description
 142100 City of Caneyville - CDBG

Project # 35360 Grayson Co - CDBG
Element Description
 141700 Grayson Co - CDBG

Project # 35359 Hardin County/Springhaven - CDBG
Element Description
 141740 Hardin County/Springhaven - CDBG

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 # 35381 Meade County - CDBG Marc
Element Description
 142610 Meade County - CDBG Marc

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 MIF CDBG - RLF

Project # 35417 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 # 35423 Marion Hazard Mit - Scuffle Bridge
Element Description
 144130 Marion Hazard Mit - Scuffle Bridge

Project # 35429 City of Muldraugh Haz Mit - Safe Room
Element Description
 144190 City of Muldraugh Haz Mit - Safe Room

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 # 35449 Historic Glendale Comm. Enhan. Proj.
Element Description
 143900 Historic Glendale Comm Enhancement Project

Project # 35451 Heritage Scenic Byway Signage Project
Element Description
 144910 Heritage Scenic Byway Signage 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
144860 City of Leitchfield - EDA

Project # 35723 Marion Co Industries ED Project

Element Description
144857 Marion Co Industries ED Project

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
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 – Open
156911 Computer Support – City of Bloomfield
156912 Computer Support – Grayson Co Fiscal Court

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 RR Local Activity
131014	LTADD TRADE Admin
131350	LTADD WIA KCCGO Program
131351	LTADD WIA KCCGO Admin
131410	LTADD WIA Incentive
302000	Career Center WIA Administration
303000	Career Center WIA Adult Services Training
303001	Career Center WIA Adult Services Intensive
304000	Career Center WIA In-School Youth Services Training
304001	Career Center WIA In-School Youth Intensive
305000	Career Center WIA Dislocated Worker Services Training
305001	Career Center WIA Dislocated Worker Intensive
306000	Career Center WIA Services Shared Cost Pool
307000	Career Center WIA Out-of-School Youth Services Training
307001	Career Center WIA Out-of-School Youth Intensive
310006	Career Center WIA Trade Case Management/DLW
312000	Career Center WIA One Stop Director
313135	Career Center WIA KCCGO Program

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
100200 Title III-B Ombudsman – 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 Voucher – Home Plate
133000 Title III-C1 Pilot Staff Costs

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

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/SHP 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 # 33330 Aging & Disability Resource Center
Element Description
136300 Aging & Disability Resource Center

Project # 33371 Arthritis
Element Description
135810 Arthritis

Project # 33372 Chronic Disease Self-Management Edu
Element Description
135820 Chronic Disease Self-Management Edu

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

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

Project # 33451 Traumatic Brain Injury
Element Description
135410 Traumatic Brain Injury

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 # 33490 Senior Center Support

Element	Description
491000	Senior Center Support

Project # 33495 Service Provider & Elder Abuse Coalition

Element	Description
420000	Service Providers
420010	Elder Abuse Coalition

Project # 33502 United Way – Nelson Co HDM

Element	Description
135900	United Way – Nelson Co HDM Staff Costs
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 # 33800 LT Mental Health & Aging Coalition

Element	Description
460000	MH/Aging Coalition – Copies/Postage/Consultants

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	13500	A/R – Staff W/H & COBRA
10100	Cash in Bank – Trust	13600	Prepaid Health Insurance
10300	Cash in Bank – RLF	13610	Prepaid EBC Annual Fee
10450	Cash in Bank – Service Providers	13700	Prepaid Dental Insurance
10500	Certificates of Deposit	13800	Prepaid Vision Insurance
10700	CD- Accrued Leave Fund	13900	Prepaid Disability Insurance
11000	Petty Cash Fund – Trust	14000	Prepaid Workers Compensation
11300	A/R from WIA to Trust	14010	Prepaid Workers Compensation Dividend
11400	A/R from Trust to Operations	14100	Prepaid Postage
11500	A/R from Operations to Trust	14200	Prepaid Travel Advances
11600	A/R from Operations to RLF	14300	Prepaid Other
11800	A/R from RLF to Operations	14400	Prepaid Travel – Next Fiscal Year
11900	A/R from RLF to Trust	14500	Prepaid Bond/Liability Insurance
12100	A/R – Federal/State	14600	Prepaid WIA Liability Insurance
12106	Prior Year A/R	14700	Prepaid LTDF Liability/Property Insurance
12200	A/R – Foundation	14800	Prepaid Background Checks
12210	A/R – LTDF Payables 6/30/06	15000	Furniture & Equipment
12300	A/R – WIA to Operations	15100	Accumulated Depreciation Furniture & Equipment
12400	A/R – Non-ADD Transactions	15200	Computer Equipment Purchases
12500	A/R – Aging from Contractors	15300	Accumulated Depreciation Computer Equipment
12600	A/R – Trust District Contracts	15400	Grant Purchased Assets
12700	A/R – Trust Local Contributions	15500	Trust GPS Equipment
12800	A/R – Trust Other	15600	Accumulated Depreciation Trust GPS Equipment
12900	A/R – Other	15700	Vehicle Purchases
13000	A/R – LTADD Employee Fund	15800	Accumulated Depreciation Vehicles
13100	A/R – Trust WWW Contracts	19000	RLF A/R – Miscellaneous
13200	A/R – Local Match	19100	RLF A/R – Accrued Loan Interest
13300	A/R – Foundation to Trust	19200	RLF A/R – Notes Receivable EDA
13400	A/R – CDO To Operations		

Liabilities

20000	Accounts Payable	23600	Accrued CERS Retirement
20100	Accounts Payable on 6/30/06	23700	Accrued Workers Comp
20200	LTDF Accounts Payable on 6/30/06	23900	Accrued Audit
20500	FICA/MC Payable	24300	Unapplied MPO Local Match
20600	Federal Taxes Payable	24400	Unapplied ADC Program Income
20700	KY Taxes Payable	24500	Unapplied Breck Co Senior Center Donation
20800	City Taxes Payable	24600	Unapplied FCG Program Income
20900	Medical Insurance W/H Payable	24700	Unapplied NSIP
21000	Colonial Insurance W/H Payable	24800	Unapplied III Program Income
21100	Deferred Comp W/H Payable	24900	Unapplied HC Program Income
21200	CERS Retirement W/H Payable	24910	Unapplied HD Meals-NAACP Feed Our Senior
21210	KLC Unemployment Comp Payable	25000	Deferred Revenue
21300	COBRA Premium Payable	25010	Deferred Revenue – Local Contributions
21400	Insurance Premium Adjustments	25020	Def. Rev-Hardin Co MPO Match
21500	W/H Payable to Staff	25025	Def. Rev-Hardin Co One Knox Match
21600	Dental Insurance W/H Payable	25030	Def. Rev-Hardin Co OEA Match
21700	Vision Insurance W/H Payable	25035	Def. Rev-E-town OEA Match
21800	Nelson Co Occupation Tax Payable	25040	Def. Rev-Radcliff OEA Match
21810	A/P Aging Contractor	25045	Def. Rev-Meade Co OEA Match
21900	A/P to LTDF from Trust	25046	Def. Rev-Meade Co MPO Match
22000	A/P to CDO Account from Operations	25050	Def. Rev-Vine Grove OEA Match
22100	A/P to WIA from Operations	25300	Loan Payable-KHC Rehab \$9,316
22200	A/P to Operations from Trust	25400	Loan Payable-KHC Rehab \$5,377
22300	A/P to Trust from RLF	25500	Loan Payable-KCH Rehab \$6,315
22400	A/P to Operations from RLF	25600	Loan Payable-KHC \$534
22410	A/P to Operations from Foundation	26000	Funds due to Grantor-Operations
22500	A/P to Trust from Operations	26100	Funds due to Grantor-Trust
22600	A/P to RLF from Operations	26500	Passthru Funds to Others
22700	A/P to LTDF from Operations	27000	Funds due Subrecipients
23000	Accrued Wages Payable	28000	Expense Reimburse Control
23100	Accrued Vacation Liability	29500	RLF Escrow #1 Payable
23400	Accrued Expenses Other	29600	RLF Escrow #2 Payable
23500	Accrued FICA/MC	29900	RLF Clearing

General Ledger & Transaction Codes
Continued

Projects

30000	Joint Funding Agreement	35395	Washington Co – CDBG WPS
30100	KTC Regional Transportation	35330	City of Caneyville CDBG PF
30150	KTC Metropolitan Planning Organization	35361	Hardin County – CDBG DR
30159	KTC MPO FY13 Public Transportation Study	35364	City of Loretto – CDBG CP
30166	Federal Transit Administration	35366	Marion Co IF CDBG – WPS
30200	EDA RLF Administration	35385	Nelson Co Fiscal Court – CDBF CP
30221	Kentucky Infrastructure Authority	35421	Breckinridge Co. Haz Mit – Shot Pouch
30599	CWK Broadband Outreach & Development	35423	Marion Co. Haz Mit – Scuffle Bridge
32000	Workforce Investment Act	35429	City of Muldraugh Haz Mit – Safe Room
32500	Title III Aging Planning & Admin	35440	Leitchfield/Grayson Co IDF DC
32510	Title III-B Support Services	35445	Marion Co Industrial Foundation
32520	Title III-C1	35449	Historic Glendale Comm Enhancement Project
32530	Title III-C2	35720	City of Brandenburg – SRF
32540	Title III-D Preventive Health	35721	City of Leitchfield – EDA
32550	Title III-E Caregiver	35900	City of Caneyville KIA-IEDF DC
32560	Title VII Elder Abuse	35910	City of Bloomfield KIA – IEDF DC
32570	Title VII Ombudsman	35919	City of Hodgenville KIA-IEDF
32750	Nutrition Services Incentive Prog “NSIP”	35931	City of New Haven KIA – IEDF
33000	Homecare Administration	35940	City of Brandenburg KIA-TDF
33010	Homecare Social Services	35950	City of Brandenburg KIA – IEDF DC
33020	Homecare H-D Meals	35951	Brandenburg KIA-IEDF Sewer
33100	Adult Day Care Administration	35970	Meade Co. KIA-IEDF
33110	Adult Day Care Services	35981	City of West Point KIA-IEDF
33150	KY Caregiver Support Administration	35982	City of Vine Grove KIA-IEDF
33160	KY Caregiver Support Grandparent Services	35983	City of Leitchfield KIA-IEDF
33190	CMS-SHIP Administration	35984	Marion Co. Water District KIA-IEDF
33200	CMS-SHIP	35985	Breckinridge Co. KIA-IEDF
33300	PCAP Administration	35986	North Nelson Water District KIA-IEDF
33310	PCAP Subsidy & Coordination	35987	City of West Point KIA-IEDF
33330	Aging & Disability Resource Market	35989	City of Cloverport WX21027042
33371	Arthritis	36800	Internet Service DC
33372	Chronic Disease Self-Management Education	37029	Joint Co Planning – Nelson Co GIS Training
33373	Functional Assessment Service Team	38000	RLF – EDA
33400	State LTC Ombudsman	38500	Preliminary Project Balances
33440	Home & Community Based CDO	39000	Operational Cost Pool
33470	Kentucky Elder Readiness Initiative	39600	Invested in Fixed Assets
33490	Senior Center Support	39610	Fund Balance – NSIP Meals
33495	Service Providers & Elder Abuse Coalition	39620	Fund Balance – Trust General Fund
33502	United Way Funds – Nelson Co HDM	39630	Fund Balance – RLF Admin Unrestricted
33601	Prescription Assistance Program (KPAP)	39640	Fund Balance – Operations Special Fund
33800	LT Mental Health & Aging Coalition	39700	General Ledger
35000	Trust General Fund	39800	Fringe Benefit Pool
35250	District Contract Activities	39900	Shared/Indirect Cost Pool
35260	City of Bloomfield Safe Routes to School		

General Ledger & Transaction Codes
Continued

Revenue

40000	EDA Federal	46800	Internet Service Contract Activities
40100	CDBG Federal	47100	Interest Income – MM Account
40200	EDA State	47200	Interest Income – Certificates of Deposit
40300	CDBG State	47000	Prior Year Revenue Balance
40400	JFA State Unmatched	47320	Service Providers
40500	Transportation – Federal	47330	Elder Abuse Coalition
40600	Transportation – State	47400	Other Income
40700	Kentucky Infrastructure Authority	47500	Local Contributions
40800	Kentucky Office of Homeland Security	47600	Local In-Kind Revenue
41000	Office of Economic Adjustment	47800	Passthru Contract Match
41100	CWK Division of Waste Management	48000	Local Match Donation
41200	National Telecommunications & Info Admin	48010	Local In-Kind Match
41600	Pre-Disaster Mitigation	48020	Hardin Co MPO Local Match
42000	Workforce Investment Act	48025	Hardin Co One Knox Local Match
42500	Title III Aging Planning & Admin	48030	Hardin Co OEA Local Match
42510	Title III-B Support Services	48100	Applied NSIP / USDA
42520	Title III-C1 Congregate Meals	48120	E-town MPO Local Match
42530	Title III-C2 Home-Delivered Meals	48125	E-town One Knox Local Match
42540	Title III-D Preventive Health	48130	E-town OEA Local Match
42550	Title III-E Caregiver	48220	Radcliff MPO Local Match
42560	Title VII Elder Abuse	48225	Radcliff One Knox Local Match
42570	Title VII Ombudsman Support	48230	Radcliff OEA Local Match
42750	NSIP	48300	Applied Program Income
43000	HomeCare	48320	Meade Co MPO Local Match
43100	Adult Day Care	48325	Meade Co One Knox Local Match
43150	KY Caregiver Support Program	48330	Meade Co OEA Local Match
43200	CMS-SHIP	48400	Passthru to Sub-Contractors
43300	Personal Care Attendant Program	48425	Vine Grove One Knox Local Match
43330	Aging & Disability Resource Market	48430	vine Grove OEA Local Match
43371	Arthritis	48500	Local Funds Transferred
43372	Chronic Disease Self-Management Education	48510	Transfer Federal/State Revenue
43373	Functional Assessment Services Team	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
43451	Traumatic Brain Injury	49500	RLF Bank Interest
45900	Disaster Assistance	49600	RLF LTDF Match
46500	District Contract Activities-Other Agencies	49700	RLF Other/Special Fees
46510	District Contract Activities-Cities	49790	RLF Bad Debt Recovery
46520	District Contract Activities-Counties	49800	RLF Transfer to Administration
46570	District KIA-TDF Contract	49900	Reclass 49100-P/Y to 19200-RLF A/R
47300	Trust Equipment Usage		

General Ledger & Transaction Codes
Continued

Expenses

50000	Salaries	73000	Travel
50500	Fringe Benefits	73100	Staff Vehicles Expense
50600	Fringe – FICA	73200	Training
50700	Fringe – Health	75000	Grant Purchased Equipment
50800	Fringe – Dental	75500	Gain on Sale of Equipment
50900	Fringe – Retirement	76000	WIA Grant Equipment Purchase
51000	Fringe – LT Disability Life	78000	In-Kind Goods and Services
51100	Fringe – Vision	78100	In-Kind Space
51200	Fringe – Unemployment	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
62010	LTDF Building Exp reclassified as Shared	86100	LTADD Client/Direct Support
62100	Career Center Space/Rent Allocation	86200	LTADD Contractual/Client Support
62500	Insurance and Bonds	92500	Passthru Contract Funds to Others
65000	Supplies and Postage	92600	Passthru Funds
65500	College Tuition	92700	Passthru – Preparedness Supplies
65700	Service Award	93000	Passthru Grant Personnel
66000	Interest Expense	93060	Passthru Grant Fringe Benefits
66500	Depreciation/Usage Expense	93650	Passthru Grant Supplies
66700	Trust Depreciation Expense	93730	Passthru Grant Travel
67000	Other Miscellaneous Expense	93750	Passthru Grant Other Expenses
69000	CR Background Checks	96500	RLF Loans Disbursed
70000	Dues and Subscriptions	96700	Reclass 96500-P/Y to 19200
71000	Conference and Registrations	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 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 (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 at our One-Stop Career Centers that house 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 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, 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 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
DIRECT, OPERATIONAL, INDIRECT and COMMON LINE-ITEM BUDGET

FY 2015

	DIRECT COSTS	OPERATIONAL COST POOL	INDIRECT ADMINISTRATIVE COST POOL	COMMON COST POOL	TOTAL
PERSONNEL					
Salaries	1,393,438	188,055	158,579	60,763	1,800,835
Fringe Benefits	623,446	85,547	59,333	27,641	795,967
Direct Workers' Comp.	18,792	956	597	289	20,634
TOTAL PERSONNEL	2,035,676	274,558	218,509	88,693	2,617,436
OPERATING EXPENSES					
Advertising & Printing	12,307	1,700	3,800	1,000	18,807
Professional Services (Consultants)	404,788	1,500	23,100		429,388
Maintenance and Repairs (Equipment)	20,480	800	3,800	4,550	29,630
Telephone	6,250	12,000		550	18,800
Cell Phone	4,900	1,600			6,500
Building Rents & Leases	23,000			92,000	115,000
Insurance & Bonds		12,500	1,000	1,500	15,000
Supplies & Postage	34,706	7,500	2,000	4,800	49,006
Other (including Depreciation Expense)	21,403	9,700	1,200	38,000	70,303
Other-In-Kind Match Expense	29,771				29,771
Contracts-Aging (includes Match)	2,337,576				2,337,576
Contracts-WIA Services	285,839				285,839
Contracts-Unobligated/Not Yet Contracted	233,541				233,541
Other-Aging Direct Client Support	1,538,425				1,538,425
Other-WIA Direct Client Support	946,646				946,646
Expenses Not Yet Obligated	216,027				216,027
TOTAL OPERATING EXPENSES	6,115,659	47,300	34,900	142,400	6,340,259
ADMINISTRATION					
Dues & Subscriptions	13,995	12,000	600		26,595
Conference & Registrations	22,856	13,000	1,800	500	38,156
Travel	40,657	26,000	150	400	67,207
Staff Vehicles	5,080	5,000	150	18,000	28,230
Training	28,130	1,600	3,000	200	32,930
Materials (Grant Purchased Equipment)	9,450				9,450
TOTAL ADMINISTRATION	120,168	57,600	5,700	19,100	202,568
TOTAL BUDGET	8,271,503	379,458	259,109	250,193	9,160,263
Shared Applied to Operational & Indirect		34,396	27,374	-61,770	
Indirect Applied to Operational		34,047	-34,047		
GRAND TOTAL BUDGET	8,271,503	447,901	252,436	188,423	9,160,263

FY 2015 DISTRIBUTION of COST POOLS

OPERATIONAL COST POOL

Description	S/B Subj. to Operational Costs	Operational Costs	% of Total
1120 Community & Economic Planning & Development	62,041	13,655	3.0477%
1125 Community Development Block Grant	24,012	5,284	1.1796%
1140 Management Assistance	25,376	5,588	1.2466%
1150 Program Administration	21,896	4,819	1.0756%
TOTAL JFA PROGRAMS	133,325	29,346	6.5495%
KTC Regional Transportation	55,162	12,141	2.7098%
KTC Metropolitan Planning Organization	81,356	17,906	3.9965%
KTC Federal Transit Planning	12,906	2,842	0.6340%
Agriculture Development Information System	31,012	6,826	1.5234%
EDA Revolving Loan Fund Administration	3,429	754	0.1684%
KTC FY15 Local Road Updates	10,521	2,316	0.5168%
KIA Mgmt Services & WRIS	54,435	11,982	2.6741%
FEMA PreDisaster Mitigation	22,119	4,869	1.0866%
District Contracts - Community Dev Block Grant Other	1,964	431	0.0965%
District Contracts - Comp Plan Updates	658	145	0.0323%
District Contracts - State Revolving Fund	5,208	1,146	0.2558%
District Contracts - Industrial Development Foundation Revolving Fund	2,136	471	0.1049%
District Contracts - Flood Mitigation	13,257	2,919	0.6512%
Information Technology Contracts	6,222	1,371	0.3056%
Title III Aging Planning & Admin	63,179	13,906	3.1036%
Title III-B Case Mgmt. & Assessment	23,484	5,169	1.1536%
Family Caregiver Coordinator Program	46,660	10,270	2.2921%
LTADD Kynector Project	48,437	10,660	2.3794%
Off-Site Kynector Project	154,260	33,942	7.5778%
Homecare Planning & Admin.	55,980	12,321	2.7499%
Homecare Assessment & Case Mgmt.	129,239	28,447	6.3487%
Adult Day Care Administration	3,650	803	0.1793%
Adult Day Care Assessment & Case Mgmt.	2,192	482	0.1077%
PCAP Administration	31,190	6,867	1.5322%
KY Caregiver Admin	7,588	1,672	0.3728%
KY Caregiver	17,885	3,935	0.8786%
Aging & Disability Resource Center	30,671	6,752	1.5067%
Program Development & Implementation Admin	4,717	1,038	0.2317%
Program Development & Implementation Services	35,179	7,743	1.7281%
Prescription Assistance Program Admin	1,882	419	0.0925%
CDO Financial	79,112	17,414	3.8863%
CDO Support Broker	190,009	41,819	9.3340%
LTADD WIA Programs	299,310	65,855	14.7032%
* Career Center WIA Services	377,342	82,922	18.5364%
TOTAL NON-JFA PROGRAMS	1,902,351	418,555	93.4505%
TOTAL SALARIES/BENEFITS BASE FOR DISTRIBUTION	2,035,676	447,901	100.0000%

FY 2015 DISTRIBUTION of COST POOLS

ADMINISTRATIVE COST POOL

Description	S/B Subj. to Indirect Costs	Administrative Indirect Costs	% of Total
1120 Community & Economic Planning & Development	62,041	7,693	3.0477%
1125 Community Development Block Grant	24,012	2,978	1.1796%
1140 Management Assistance	25,376	3,147	1.2466%
1150 Program Administration	21,896	2,714	1.0756%
TOTAL JFA PROGRAMS	133,325	16,532	6.5495%
KTC Regional Transportation	55,162	6,841	2.7098%
KTC Metropolitan Planning Organization	81,356	10,089	3.9965%
KTC Federal Transit Planning	12,906	1,600	0.6340%
Agriculture Development Information System	31,012	3,846	1.5234%
EDA Revolving Loan Fund Administration	3,429	425	0.1684%
KTC FY15 Local Road Updates	10,521	1,305	0.5168%
KIA Mgmt Services & WRIS	54,435	6,750	2.6741%
FEMA PreDisaster Mitigation	22,119	2,743	1.0866%
District Contracts - Community Dev Block Grant Other	1,964	244	0.0965%
District Contracts - Comp Plan Updates	658	82	0.0323%
District Contracts - State Revolving Fund	5,208	646	0.2558%
District Contracts - Industrial Development Foundation Revolving Fund	2,136	264	0.1049%
District Contracts - Flood Mitigation	13,257	1,643	0.6512%
Information Technology Contracts	6,222	771	0.3056%
Title III Aging Planning & Admin	63,179	7,835	3.1036%
Title III-B Case Mgmt. & Assessment	23,484	2,912	1.1536%
Family Caregiver Coordinator Program	46,660	5,786	2.2921%
LTADD KyNECTor Project	48,437	6,006	2.3794%
Off-Site KyNECTor Project	154,260	19,129	7.5778%
Homecare Planning & Admin.	55,980	6,942	2.7499%
Homecare Assessment & Case Mgmt.	129,239	16,026	6.3487%
Adult Day Care Administration	3,650	453	0.1793%
Adult Day Care Assessment & Case Mgmt.	2,192	270	0.1077%
PCAP Administration	31,190	3,868	1.5322%
KY Caregiver Admin	7,588	941	0.3728%
KY Caregiver	17,885	2,218	0.8786%
Aging & Disability Resource Center	30,671	3,803	1.5067%
Program Development & Implementation Admin	4,717	585	0.2317%
Program Development & Implementation Services	35,179	4,362	1.7281%
Prescription Assistance Program Admin	1,882	234	0.0925%
CDO Financial	79,112	9,810	3.8863%
CDO Support Broker	190,009	23,562	9.3340%
LTADD WIA Programs	299,310	37,118	14.7032%
* Career Center WIA Services	377,342	46,795	18.5364%
TOTAL NON-JFA PROGRAMS	1,902,351	235,904	93.4505%
TOTAL SALARIES/BENEFITS BASE FOR DISTRIBUTION	2,035,676	252,436	100.0000%

FY 2015 DISTRIBUTION of COST POOLS

2015 Annual Report

COMMON COST POOL

Description	S/B Subj. to Shared Costs	Shared Costs	% of Total
1120 Community & Economic Planning & Development	62,041	7,768	4.12486%
1125 Community Development Block Grant	24,012	3,007	1.59646%
1140 Management Assistance	25,376	3,174	1.68715%
1150 Program Administration	21,896	2,743	1.45578%
TOTAL JFA PROGRAMS	133,325	16,692	8.86425%
KTC Regional Transportation	55,162	6,906	3.66751%
KTC Metropolitan Planning Organization	81,356	10,186	5.40904%
KTC Federal Transit Planning	12,906	1,615	0.85807%
Agriculture Development Information System	31,012	3,882	2.06187%
EDA Revolving Loan Fund Administration	3,429	430	0.22798%
KTC FY15 Local Road Updates	10,521	1,317	0.69950%
KIA Mgmt Services & WRIS	54,435	6,814	3.61917%
FEMA PreDisaster Mitigation	22,119	2,769	1.47061%
District Contracts - Community Dev Block Grant Other	1,964	247	0.13058%
District Contracts - Comp Plan Updates	658	82	0.04375%
District Contracts - State Revolving Fund	5,208	652	0.34626%
District Contracts - Industrial Development Foundation Revolving Fund	2,136	268	0.14201%
District Contracts - Flood Mitigation	13,257	1,660	0.88141%
Information Technology Contracts	6,222	778	0.41368%
Title III Aging Planning & Admin	63,179	7,909	4.20052%
Title III-B Case Mgmt. & Assessment	23,484	2,940	1.56136%
Family Caregiver Coordinator Program	46,660	5,842	3.10224%
LTADD Kynector Project	48,437	6,066	3.22039%
Off-Site Kynector Project	0	0	0.00000%
Homecare Planning & Admin.	55,980	7,009	3.72189%
Homecare Assessment & Case Mgmt.	129,239	16,180	8.59260%
Adult Day Care Administration	3,650	457	0.24267%
Adult Day Care Assessment & Case Mgmt.	2,192	277	0.14574%
PCAP Administration	31,190	3,902	2.07370%
KY Caregiver Admin	7,588	948	0.50450%
KY Caregiver	17,885	2,241	1.18910%
Aging & Disability Resource Center	30,671	3,839	2.03919%
Program Development & Implementation Admin	4,717	591	0.31361%
Program Development & Implementation Services	35,179	4,404	2.33891%
Prescription Assistance Program Admin	1,882	230	0.12513%
CDO Financial	79,112	9,904	5.25985%
CDO Support Broker	190,009	23,792	12.63296%
LTADD WIA Programs	299,310	37,594	19.89995%
* Career Center WIA Services	0	0	0.00000%
TOTAL NON-JFA PROGRAMS	1,370,749	171,731	91.13575%
TOTAL SALARIES/BENEFITS BASE FOR DISTRIBUTION	1,504,074	188,423	100.00000%

**LTADD FY 2015 BUDGET
REVENUES & EXPENDITURES**

	Community & Economic Planning & Development 112000	Community Development Block Grant 112500	Management Assistance 114000	Program Administration 115000	Joint Funding Agreement (JFA) TOTAL
REVENUES	56%		25%	19%	
JFA EDA-Federal	37,632		16,800	12,768	67,200
JFA CDBG-Federal		18,500			18,500
Transportation, KTC-Federal					
KY Homeland Security-Federal					
Agriculture - Federal					
EPA - Federal					
Aging, CHFS-Federal					
Aging, CHFS-Federal Carryover Not Yet Awarded					
Nutrition Services Incentive Program-Federal					
Workforce Investment Act-Federal					
Workforce Investment Act-Not Yet Awarded					
Workforce Investment Act-Carryforward					
Other-Federal					
TOTAL FEDERAL	37,632	18,500	16,800	12,768	85,700
JFA EDA-State	9,408		4,200	3,192	16,800
JFA CDBG-State		18,500			18,500
JFA Unmatched-State	52,538		23,454	17,825	93,817
Transportation, KTC-State					0
KY Infrastructure Authority-State					0
Aging, CHFS-State					0
Agriculture - State					0
Other-State					0
TOTAL STATE	61,946	18,500	27,654	21,017	129,117
Cities/Counties - Federal Revenue					0
Cities/Counties - State Revenue					0
Cities/Counties - Local Revenue					0
Transfer Local Contribs to Match/Balance					0
Other Revenue					0
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0
Cash Match	0	0	0	0	0
Contractor In-Kind	0	0	0	0	0
TOTAL OTHER	0	0	0	0	0
TOTAL REVENUES	99,578	37,000	44,454	33,785	214,817
BUDGET EXPENDITURES					
Salaries	42,474	16,439	17,373	14,992	91,278
Fringe Benefit Allocation	19,324	7,478	7,904	6,821	41,527
Direct Workers' Comp. Insurance	243	95	99	83	520
TOTAL DIRECT PERSONNEL	62,041	24,012	25,376	21,896	133,325
Advertising & Printing	125	100	350		575
Professional Services (Consultants)					0
Maintenance & Repairs-Equipment	2,700	100	1,000		3,800
Telephone					0
Cell Phone	1,000				1,000
Building Rents & Leases					0
Insurance & Bonds					0
Supplies & Postage	446	119	319	293	1,177
Other/Miscellaneous Expenses					0
In-Kind Match Expense					0
Contracts-Program Services (& Match)					0
Contracts-Unobligated/Not Yet Contracted					0
LTADD Client/Direct Support					0
Expenses - Not Yet Obligated					0
TOTAL DIRECT OTHER OPERATING COSTS	4,271	319	1,669	293	6,552
Dues & Subscriptions	250				250
Conference & Registrations	600	600	1,000	900	3,100
Travel	500	50	50		600
Staff Vehicle Expense					0
Training	800	750	1,000	420	2,970
Capital Outlay (Equipment)	2,000		3,450		5,450
TOTAL DIRECT ADMINISTRATION	4,150	1,400	5,500	1,320	12,370
OPERATIONAL COSTS POOL	13,655	5,284	5,588	4,819	29,346
INDIRECT ADMINISTRATIVE COSTS POOL	7,693	2,978	3,147	2,714	16,532
COMMON COSTS POOL	7,768	3,007	3,174	2,743	16,692
TOTAL EXPENDITURES	99,578	37,000	44,454	33,785	214,817

**LTADD FY 2015 BUDGET
REVENUES & EXPENDITURES**

	KTC Regional Transportation 140000	KTC Metropolitan Planning Organization (MPO) 1405XX	KTC MPO Federal Transit Planning (FTA) 1406XX	Agriculture Development Information System 140750	EDA Revolving Loan Fund Admin 141000	KTC FY15 Local Road Updates 1540XX	Kentucky Infrastructure Authority Mgmt Services & WRIS 146700	FEMA Pre-Disaster Mitigation 149001	District Contracts Community Dev Block Grants
REVENUES									
JFA EDA-Federal									
JFA CDBG-Federal									
Transportation, KTC-Federal		100,800	16,000			12,560			
KY Homeland Security-Federal								50,000	
Agriculture - Federal				40,349					
EPA - Federal									
Aging, CHFS-Federal									
Aging, CHFS-Federal Carryover Not Yet Awarded									
Nutrition Services Incentive Program-Federal									
Workforce Investment Act-Federal									
Workforce Investment Act-Not Yet Awarded									
Workforce Investment Act-Carryforward									
Other-Federal					7,000				
TOTAL FEDERAL	0	100,800	16,000	40,349	7,000	12,560	0	50,000	0
JFA EDA-State									
JFA CDBG-State									
JFA Unmatched-State									
Transportation, KTC-State	78,067	6,300							
KY Infrastructure Authority-State							84,550		
Aging, CHFS-State									
Agriculture - State				5,337					
Other-State									
TOTAL STATE	78,067	6,300	0	5,337	0	0	84,550	0	0
Cities/COUNTIES - Federal Revenue									2,888
Cities/COUNTIES - State Revenue									
Cities/COUNTIES - Local Revenue		18,900	4,000			3,140			
Transfer Local Contris to Match/Balance	8,674		190		399				
Other Revenue				4,750					
TOTAL LOCAL COUNTY/CITY GOV	8,674	18,900	4,190	4,750	399	3,140	0	0	2,888
Cash Match	0	0	0	0	0		0	0	0
Contractor In-Kind	0	0	0	0	0		0	16,667	0
TOTAL OTHER	0	0	0	0	0	0	0	16,667	0
TOTAL REVENUES	86,741	126,000	20,190	50,436	7,399	15,700	84,550	66,667	2,888
BUDGET EXPENDITURES									
Salaries	37,767	55,701	8,836	21,232	2,349	7,203	37,267	15,144	1,344
Fringe Benefit Allocation	17,180	25,340	4,020	9,659	1,069	3,276	16,954	6,889	612
Direct Workers' Comp. Insurance	215	315	50	121	11	42	214	86	8
TOTAL DIRECT PERSONNEL	55,162	81,356	12,906	31,012	3,429	10,521	54,435	22,119	1,964
Advertising & Printing	75	1,100		50	5	5	200	800	2
Professional Services (Consultants)					900				
Maintenance & Repairs-Equipment	1,400	1,000	420		1,350		1,500		
Telephone									
Cell Phone	100								
Building Rents & Leases									
Insurance & Bonds									
Supplies & Postage	296	113	7	70	50	61	184	100	
Other/Miscellaneous Expenses			800		50				
In-Kind Match Expense				4,750				16,667	
Contracts-Program Services (& Match)									
Contracts-Unobligated/Not Yet Contracted									
LTADD Client/Direct Support									
Expenses - Not Yet Obligated								16,500	
TOTAL DIRECT OTHER OPERATING COSTS	1,871	2,213	1,227	4,870	2,355	66	1,884	34,067	2
Dues & Subscriptions	275	200					100		
Conference & Registrations	495	400			6		1,100	100	
Travel	400	300					300		
Staff Vehicle Expense	100	100					1,100		
Training	750	1,050				175	85		
Capital Outlay (Equipment)	1,800	2,200							
TOTAL DIRECT ADMINISTRATION	3,820	4,250	0	0	6	175	2,685	100	0
OPERATIONAL COSTS POOL	12,141	17,906	2,842	6,826	754	2,316	11,982	4,869	431
INDIRECT ADMINISTRATIVE COSTS POOL	6,841	10,089	1,600	3,846	425	1,305	6,750	2,743	244
COMMON COSTS POOL	6,906	10,186	1,615	3,882	430	1,317	6,814	2,769	247
TOTAL EXPENDITURES	86,741	126,000	20,190	50,436	7,399	15,700	84,550	66,667	2,888

**LTADD FY 2015 BUDGET
REVENUES & EXPENDITURES**

	District Contracts Comp Plan	District Contracts State Revolving Fund	District Contracts Industrial Development Foundation	District Contracts Marion County Flood Mitigation 149100	Information Technology Contracts 1568XX	NON-JFA Community & Economic Development TOTAL	COMMUNITY & ECONOMIC DEVELOPMENT TOTAL
REVENUES							
JFA EDA-Federal						0	67,200
JFA CDBG-Federal						0	18,500
Transportation, KTC-Federal						129,360	129,360
KY Homeland Security-Federal						50,000	50,000
Agriculture - Federal						40,349	40,349
EPA - Federal						0	0
Aging, CHFS-Federal						0	0
Aging, CHFS-Federal Carryover Not Yet Awarded						0	0
Nutrition Services Incentive Program-Federal						0	0
Workforce Investment Act-Federal						0	0
Workforce Investment Act-Not Yet Awarded						0	0
Workforce Investment Act-Carryforward						0	0
Other-Federal						7,000	7,000
TOTAL FEDERAL	0	0	0	0	0	226,709	312,409
JFA EDA-State						0	16,800
JFA CDBG-State						0	18,500
JFA Unmatched-State						0	93,817
Transportation, KTC-State						84,367	84,367
KY Infrastructure Authority-State						84,550	84,550
Aging, CHFS-State						0	0
Agriculture - State						5,337	5,337
Other-State						0	0
TOTAL STATE	0	0	0	0	0	174,254	303,371
Cities/Countries - Federal Revenue				25,000		27,888	27,888
Cities/Countries - State Revenue		7,652				7,652	7,652
Cities/Countries - Local Revenue	1,000					27,040	27,040
Transfer Local Contribs to Match/Balance						9,263	9,263
Other Revenue			4,500		9,500	18,750	18,750
TOTAL LOCAL COUNTY/CITY GOV	1,000	7,652	4,500	25,000	9,500	90,593	90,593
Cash Match	0	0	0	0	0	0	0
Contractor In-Kind	0	0	0	8,352	0	25,019	25,019
TOTAL OTHER	0	0	0	8,352	0	25,019	25,019
TOTAL REVENUES	1,000	7,652	4,500	33,352	9,500	516,575	731,392
BUDGET EXPENDITURES							
Salaries	450	3,566	1,463	9,077	4,260	205,659	296,937
Fringe Benefit Allocation	205	1,622	665	4,128	1,938	93,557	135,084
Direct Workers' Comp. Insurance	3	20	8	52	24	1,169	1,689
TOTAL DIRECT PERSONNEL	658	5,208	2,136	13,257	6,222	300,385	433,710
Advertising & Printing	33			12		2,282	2,857
Professional Services (Consultants)						900	900
Maintenance & Repairs-Equipment					220	5,890	9,690
Telephone						0	0
Cell Phone						100	1,100
Building Rents & Leases						0	0
Insurance & Bonds						0	0
Supplies & Postage					138	1,019	2,196
Other/Miscellaneous Expenses						850	850
In-Kind Match Expense				8,354		29,771	29,771
Contracts-Program Services (& Match)						0	0
Contracts-Unobligated/Not Yet Contracted						0	0
LTADD Client/Direct Support						0	0
Expenses - Not Yet Obligated			1,361	5,507		23,368	23,368
TOTAL DIRECT OTHER OPERATING COSTS	33	0	1,361	13,873	358	64,180	70,732
Dues & Subscriptions						575	825
Conference & Registrations						2,101	5,201
Travel						1,000	1,600
Staff Vehicle Expense						1,475	1,475
Training						1,885	4,855
Capital Outlay (Equipment)						4,000	9,450
TOTAL DIRECT ADMINISTRATION	0	0	0	0	0	11,036	23,406
OPERATIONAL COSTS POOL	145	1,146	471	2,919	1,371	66,119	95,465
INDIRECT ADMINISTRATIVE COSTS POOL	82	646	264	1,643	771	37,249	53,781
COMMON COSTS POOL	82	652	268	1,660	778	37,606	54,298
TOTAL EXPENDITURES	1,000	7,652	4,500	33,352	9,500	516,575	731,392

**LTADD FY 2015 BUDGET
REVENUES & EXPENDITURES**

Title III Aging Admin 132500 Title III-B Support Services 132600 Title III-C1 Congregate Meals Title III-C2 Home Delivered Meals Title III-D Preventive Health Title III-E Caregiver Support 132900 VII Elder Abuse VII Ombudsman LTADD Kynector Project 133XXX

	Title III Aging Admin 132500	Title III-B Support Services 132600	Title III-C1 Congregate Meals	Title III-C2 Home Delivered Meals	Title III-D Preventive Health	Title III-E Caregiver Support 132900	VII Elder Abuse	VII Ombudsman	LTADD Kynector Project 133XXX
REVENUES									
JFA EDA-Federal									
JFA CDBG-Federal									
Transportation, KTC-Federal									
KY Homeland Security-Federal									
Agriculture - Federal									
EPA - Federal									
Aging, CHFS-Federal	74,449	206,847	261,278	151,278	17,381	106,418	4,237	7,180	83,209
Aging, CHFS-Federal Carryover Not Yet Awarded									
Nutrition Services Incentive Program-Federal			73,479						
Workforce Investment Act-Federal									
Workforce Investment Act-Not Yet Awarded									
Workforce Investment Act-Carryforward									
Other-Federal									
TOTAL FEDERAL	74,449	206,847	334,757	151,278	17,381	106,418	4,237	7,180	83,209
JFA EDA-State									
JFA CDBG-State									
JFA Unmatched-State									
Transportation, KTC-State									
KY Infrastructure Authority-State									
Aging, CHFS-State	34,879	128,992	26,568	46,235		35,473	748	1,267	
Agriculture - State									
Other-State									
TOTAL STATE	34,879	128,992	26,568	46,235	0	35,473	748	1,267	0
Cities/Counties - Federal Revenue									
Cities/Counties - State Revenue									
Cities/Counties - Local Revenue									
Transfer Local Contribs to Match/Balance	0								
Other Revenue									
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0	0
Cash Match		35,066		34,858					
Contractor In-Kind		13,637	42,474						
TOTAL OTHER	0	48,703	42,474	34,858	0	0	0	0	0
TOTAL REVENUES	109,328	384,542	403,799	232,371	17,381	141,891	4,985	8,447	83,209
BUDGET EXPENDITURES									
Salaries	43,265	15,870				31,322			33,226
Fringe Benefit Allocation	19,680	7,221				14,249			15,114
Direct Workers' Comp. Insurance	234	393				1,089			97
TOTAL DIRECT PERSONNEL	63,179	23,484	0	0	0	46,660	0	0	48,437
Advertising & Printing	1,300	500				200			700
Professional Services (Consultants)		4,000					4,985	8,447	200
Maintenance & Repairs-Equipment	500	2,500							100
Telephone									3,050
Cell Phone	1,000								
Building Rents & Leases									
Insurance & Bonds									
Supplies & Postage	1,014	675				459			1,290
Other/Miscellaneous Expenses				2	21				
In-Kind Match Expense									
Contracts-Program Services (& Match)	3,500	335,287	403,799	232,369	17,360	66,099			
Contracts-Unobligated/Not Yet Contracted									
LTADD Client/Direct Support	500	5,000				5,000			
Expenses - Not Yet Obligated									6,250
TOTAL DIRECT OTHER OPERATING COSTS	7,814	347,962	403,799	232,371	17,381	71,758	4,985	8,447	11,590
Dues & Subscriptions	100								
Conference & Registrations	375								150
Travel	2,700	2,000				815			100
Staff Vehicle Expense	10	75							
Training	5,500					760			200
Capital Outlay (Equipment)									
TOTAL DIRECT ADMINISTRATION	8,685	2,075	0	0	0	1,575	0	0	450
OPERATIONAL COSTS POOL	13,906	5,169				10,270			10,660
INDIRECT ADMINISTRATIVE COSTS POOL	7,835	2,912				5,786			6,006
COMMON COSTS POOL	7,909	2,940				5,842			6,066
TOTAL EXPENDITURES	109,328	384,542	403,799	232,371	17,381	141,891	4,985	8,447	83,209

**LTADD FY 2015 BUDGET
REVENUES & EXPENDITURES**

	Off-Site KyNECTor Project 333XXX	Homecare Admin 133500	Homecare Social Services 134500	Homecare Home Delivered Meals	Adult Day Care Admin 136500	Adult Day Care Services 137500	Personal Care Attendant Program (PCAP) Admin 136000	Personal Care Attendant Program Eval/Coord &Subsidy	KY Caregiver (Grandparent) Admin 137700
REVENUES									
JFA EDA-Federal									
JFA CDBG-Federal									
Transportation, KTC-Federal									
KY Homeland Security-Federal									
Agriculture - Federal									
EPA - Federal									
Aging, CHFS-Federal	249,627								
Aging, CHFS-Federal Carryover Not Yet Awarded									
Nutrition Services Incentive Program-Federal									
Workforce Investment Act-Federal									
Workforce Investment Act-Not Yet Awarded									
Workforce Investment Act-Carryforward									
Other-Federal									
TOTAL FEDERAL	249,627	0	0	0	0	0	0	0	0
JFA EDA-State									
JFA CDBG-State									
JFA Unmatched-State									
Transportation, KTC-State									
KY Infrastructure Authority-State									
Aging, CHFS-State		88,808	626,117	173,154	8,809	79,276	46,394	589,130	12,226
Agriculture - State									
Other-State									
TOTAL STATE	0	88,808	626,117	173,154	8,809	79,276	46,394	589,130	12,226
Cities/Counties - Federal Revenue									
Cities/Counties - State Revenue									
Cities/Counties - Local Revenue									
Transfer Local Contribs to Match/Balance									
Other Revenue									
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0	0
Cash Match			46,234	25,873					
Contractor In-Kind									
TOTAL OTHER	0	0	46,234	25,873	0	0	0	0	0
TOTAL REVENUES	249,627	88,808	672,351	199,027	8,809	79,276	46,394	589,130	12,226
BUDGET EXPENDITURES									
Salaries	103,491	38,326	86,845		2,499	1,470	21,353		5,195
Fringe Benefit Allocation	47,076	17,435	39,507		1,137	670	9,714		2,363
Direct Workers' Comp. Insurance	3,693	219	2,887		14	52	123		30
TOTAL DIRECT PERSONNEL	154,260	55,980	129,239	0	3,650	2,192	31,190	0	7,588
Advertising & Printing		350	275		25		100		5
Professional Services (Consultants)			59,700						
Maintenance & Repairs-Equipment		3,000							
Telephone			3,200						
Cell Phone									
Building Rents & Leases									
Insurance & Bonds									
Supplies & Postage	952	551	1,110		41		367		47
Other/Miscellaneous Expenses		625	80						
In-Kind Match Expense									
Contracts-Program Services (& Match)			415,394	199,027		75,611		589,130	
Contracts-Unobligated/Not Yet Contracted					3,380	444			
LTADD Client/Direct Support									1,025
Expenses - Not Yet Obligated	31,294								
TOTAL DIRECT OTHER OPERATING COSTS	32,246	4,526	479,759	199,027	3,446	76,055	467	589,130	1,077
Dues & Subscriptions		730							
Conference & Registrations	450	50					50		
Travel	9,000	250	1,000				50		
Staff Vehicle Expense									
Training	600	1,000	1,700						
Capital Outlay (Equipment)									
TOTAL DIRECT ADMINISTRATION	10,050	2,030	2,700	0	0	0	100	0	0
OPERATIONAL COSTS POOL	33,942	12,321	28,447		803	482	6,867		1,672
INDIRECT ADMINISTRATIVE COSTS POOL	19,129	6,942	16,026		453	270	3,868		941
COMMON COSTS POOL		7,009	16,180		457	277	3,902		948
TOTAL EXPENDITURES	249,627	88,808	672,351	199,027	8,809	79,276	46,394	589,130	12,226

**LTADD FY 2015 BUDGET
REVENUES & EXPENDITURES**

	KY Caregiver (Grandparent) 137800	State Long Term Care Ombudsman 340101	CMS-SHIP July thru March	CMS-SHIP April thru June	Aging & Disability Resource Center 136300	Program Development & Implementation Administration 136310	Program Development & Implementation Services 136311	ACA MIPPA/AAA 136350	ACA MIPPA/SHIP ADRC 136370
REVENUES									
JFA EDA-Federal									
JFA CDBG-Federal									
Transportation, KTC-Federal									
KY Homeland Security-Federal									
Agriculture - Federal									
EPA - Federal									
Aging, CHFS-Federal			22,605	8,309	56,114			6,983	6,705
Aging, CHFS-Federal Carryover Not Yet Awarded									
Nutrition Services Incentive Program-Federal									
Workforce Investment Act-Federal									
Workforce Investment Act-Not Yet Awarded									
Workforce Investment Act-Carryforward									
Other-Federal									
TOTAL FEDERAL		0	22,605	8,309	56,114	0	0	6,983	6,705
JFA EDA-State									
JFA CDBG-State									
JFA Unmatched-State									
Transportation, KTC-State									
KY Infrastructure Authority-State									
Aging, CHFS-State	110,038	37,122				7,365	66,286		
Agriculture - State									
Other-State									
TOTAL STATE	110,038	37,122	0	0	0	7,365	66,286	0	0
Cities/Counties - Federal Revenue									
Cities/Counties - State Revenue									
Cities/Counties - Local Revenue									
Transfer Local Contris to Match/Balance									
Other Revenue									
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0	0
Cash Match									
Contractor In-Kind									
TOTAL OTHER	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	110,038	37,122	22,605	8,309	56,114	7,365	66,286	6,983	6,705
BUDGET EXPENDITURES									
Salaries	11,999				21,045	3,229	23,601		
Fringe Benefit Allocation	5,458				9,574	1,469	10,736		
Direct Workers' Comp. Insurance	428				52	19	842		
TOTAL DIRECT PERSONNEL	17,885	0	0	0	30,671	4,717	35,179	0	0
Advertising & Printing	50				75	50	200		
Professional Services (Consultants)		36,082	21,009	7,835				6,683	6,515
Maintenance & Repairs-Equipment									
Telephone									
Cell Phone		600	900	300					
Building Rents & Leases									
Insurance & Bonds									
Supplies & Postage	89	50	431	144	124	84	168		
Other/Miscellaneous Expenses		100	90	30					
In-Kind Match Expense									
Contracts-Program Services (& Match)									
Contracts-Unobligated/Not Yet Contracted	8,020				8,850		13,930		
LTADD Client/Direct Support	75,600								
Expenses - Not Yet Obligated									
TOTAL DIRECT OTHER OPERATING COSTS	83,759	36,832	22,430	8,309	9,049	134	14,298	6,683	6,515
Dues & Subscriptions									
Conference & Registrations		250							
Travel		40	175						75
Staff Vehicle Expense									
Training					2,000	300	300	300	115
Capital Outlay (Equipment)									
TOTAL DIRECT ADMINISTRATION	0	290	175	0	2,000	300	300	300	190
OPERATIONAL COSTS POOL	3,935				6,752	1,038	7,743		
INDIRECT ADMINISTRATIVE COSTS POOL	2,218				3,803	585	4,362		
COMMON COSTS POOL	2,241				3,839	591	4,404		
TOTAL EXPENDITURES	110,038	37,122	22,605	8,309	56,114	7,365	66,286	6,983	6,705

**LTADD FY 2015 BUDGET
REVENUES & EXPENDITURES**

	Functional Assessment Service Team	Prescription Assistance Program (KPAP) Admin 360110	Prescription Assistance Program (KPAP)	Senior Center Support	Service Providers & Elder Abuse 420000	Consumer Directed Options (CDO) Financial 135200	Consumer Directed Options (CDO) Support Broker 135100	Consumer Directed Options (CDO) Direct Services	NON-JFA AGING TOTAL
REVENUES									
JFA EDA-Federal									0
JFA CDBG-Federal									0
Transportation, KTC-Federal									0
KY Homeland Security-Federal									0
Agriculture - Federal									0
EPA - Federal									0
Aging, CHFS-Federal	2,000					150,000			1,414,620
Aging, CHFS-Federal Carryover Not Yet Awarded									0
Nutrition Services Incentive Program-Federal									73,479
Workforce Investment Act-Federal									0
Workforce Investment Act-Not Yet Awarded									0
Workforce Investment Act-Carryforward									0
Other-Federal									0
TOTAL FEDERAL	2,000	0	0	0	0	150,000	0	0	1,488,099
JFA EDA-State									0
JFA CDBG-State									0
JFA Unmatched-State									0
Transportation, KTC-State									0
KY Infrastructure Authority-State									0
Aging, CHFS-State							397,500	1,450,900	3,967,287
Agriculture - State		2,500	55,334						0
Other-State									57,834
TOTAL STATE	0	2,500	55,334	0	0	0	397,500	1,450,900	4,025,121
Cities/Counties - Federal Revenue									0
Cities/Counties - State Revenue									0
Cities/Counties - Local Revenue									0
Transfer Local Contribs to Match/Balance		265							265
Other Revenue				566	8,730				9,296
TOTAL LOCAL COUNTY/CITY GOV	0	265	0	566	8,730	0	0	0	9,561
Cash Match									142,031
Contractor In-Kind									56,111
TOTAL OTHER	0	0	0	0	0	0	0	0	198,142
TOTAL REVENUES	2,000	2,765	55,334	566	8,730	150,000	397,500	1,450,900	5,720,923
BUDGET EXPENDITURES									
Salaries		1,290				54,284	127,667		625,977
Fringe Benefit Allocation		587				24,694	58,077		284,761
Direct Workers' Comp. Insurance		5				134	4,265		14,576
TOTAL DIRECT PERSONNEL	0	1,882	0	0	0	79,112	190,009	0	925,314
Advertising & Printing					1,300	200	1,400		6,730
Professional Services (Consultants)			43,332			700	60,000		259,488
Maintenance & Repairs-Equipment						2,400	90		8,590
Telephone									6,250
Cell Phone									2,800
Building Rents & Leases									0
Insurance & Bonds									0
Supplies & Postage	1,650		2,000	566	3,000	2,660	1,338		18,810
Other/Miscellaneous Expenses						300	110		1,358
In-Kind Match Expense									0
Contracts-Program Services (& Match)									2,337,576
Contracts-Unobligated/Not Yet Contracted									34,624
LTADD Client/Direct Support							400	1,450,900	1,538,425
Expenses - Not Yet Obligated						25,010	53,620		116,174
TOTAL DIRECT OTHER OPERATING COSTS	1,650	0	45,332	566	4,300	31,270	116,958	1,450,900	4,330,825
Dues & Subscriptions						40			870
Conference & Registrations					4,430	750	150		6,655
Travel	150		10,002				600		26,957
Staff Vehicle Expense							10		95
Training	200					1,700	600		15,275
Capital Outlay (Equipment)									0
TOTAL DIRECT ADMINISTRATION	350	0	10,002	0	4,430	2,490	1,360	0	49,852
OPERATIONAL COSTS POOL		419				17,414	41,819		203,659
INDIRECT ADMINISTRATIVE COSTS POOL		234				9,810	23,562		114,742
COMMON COSTS POOL		230				9,904	23,792		96,531
TOTAL EXPENDITURES	2,000	2,765	55,334	566	8,730	150,000	397,500	1,450,900	5,720,923

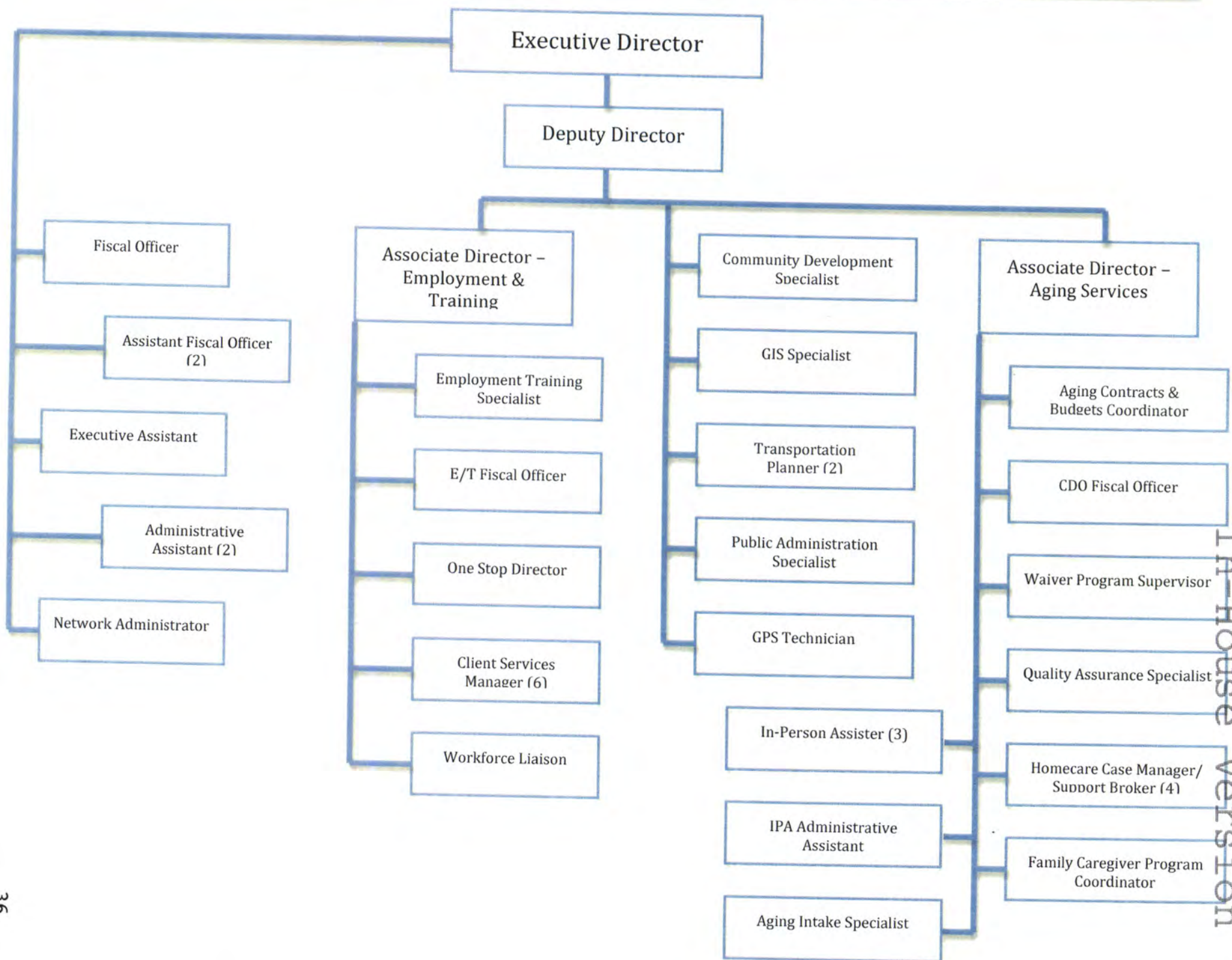
**LTADD FY 2015 BUDGET
REVENUES & EXPENDITURES**

	LTADD WIA Program	Career Center WIA Activity	WIA Adult CFDA #17.258	WIA Youth CFDA #17.259	WIA Dislocated Wrkr CFDA #17.260	WIA TRADE Client Support CFDA #17.245	WIA National Emergency Grant	WIA Rapid Response	WIA Performance Incentive	NON-JFA EMPLOYMENT/ TRAINING TOTAL
REVENUES										
JFA EDA-Federal										0
JFA CDBG-Federal										0
Transportation, KTC-Federal										0
KY Homeland Security-Federal										0
Agriculture - Federal										0
EPA - Federal										0
Aging, CHFS-Federal										0
Aging, CHFS-Federal Carryover Not Yet Awarded										0
Nutrition Services Incentive Program-Federal										0
Workforce Investment Act-Federal			38,392		88,987	41,500				168,879
Workforce Investment Act-Not Yet Awarded			245,770		269,366		422,260			938,396
Workforce Investment Act-Carryforward			197,091	729,167	212,599	255,159		83,835	11,912	1,489,763
Other-Federal										0
TOTAL FEDERAL	0	0	482,253	729,167	570,952	296,659	422,260	83,835	11,912	2,597,038
JFA EDA-State										0
JFA CDBG-State										0
JFA Unmatched-State										0
Transportation, KTC-State										0
KY Infrastructure Authority-State										0
Aging, CHFS-State										0
Agriculture - State										0
Other-State										0
TOTAL STATE	0	0	0	0	0	0	0	0	0	0
Cities/Counties - Federal Revenue										0
Cities/Counties - State Revenue										0
Cities/Counties - Local Revenue										0
Transfer Local Contribs to Match/Balance										0
Other Revenue										0
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0	0	0
Cash Match	0	0	0	0	0	0	0	0	0	0
Contractor In-Kind	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	482,253	729,167	570,952	296,659	422,260	83,835	11,912	2,597,038
BUDGET EXPENDITURES										
Salaries	212,184	258,340								470,524
Fringe Benefit Allocation	86,080	117,521								203,601
Direct Workers' Comp. Insurance	1,046	1,481								2,527
TOTAL DIRECT PERSONNEL	299,310	377,342	0	0	0	0	0	0	0	676,652
Advertising & Printing	2,700									2,700
Professional Services (Consultants)	400						144,000			144,400
Maintenance & Repairs-Equipment	2,200									2,200
Telephone										0
Cell Phone	1,000									1,000
Building Rents & Leases		23,000								23,000
Insurance & Bonds										0
Supplies & Postage	9,000	2,500					200			11,700
Other/Miscellaneous Expenses		150					2,540			2,690
In-Kind Match Expense										0
Contracts-Program Services (& Match)			71,359	120,150	94,330					285,839
Contracts-Unobligated/Not Yet Contracted			55,933	80,099	62,885					198,917
LTADD Client/Direct Support			138,521	200,250	157,216	296,659	154,000			946,646
Expenses - Not Yet Obligated										0
TOTAL DIRECT OTHER OPERATING COSTS	15,300	25,650	265,813	400,499	314,431	296,659	300,740	0	0	1,619,092
Dues & Subscriptions	300									300
Conference & Registrations	7,800	200								8,000
Travel	4,700	6,500								11,200
Staff Vehicle Expense	10	3,500								3,510
Training	5,500	2,500								8,000
Capital Outlay (Equipment)										0
TOTAL DIRECT ADMINISTRATION	18,310	12,700	0	0	0	0	0	0	0	31,010
OPERATIONAL COSTS POOL	65,855	82,922								148,777
INDIRECT ADMINISTRATIVE COSTS POOL	37,118	46,795								83,913
COMMON COSTS POOL	37,594									37,594
TOTAL EXPENDITURES	473,487	545,409	265,813	400,499	314,431	296,659	300,740	0	0	2,597,038

**LTADD FY 2015 BUDGET
REVENUES & EXPENDITURES**

	JFA TOTAL	NON-JFA TOTAL	GENERAL FUND- TRUST Local Expenses	GRAND TOTAL
REVENUES				
JFA EDA-Federal	67,200	0		67,200
JFA CDBG-Federal	18,500	0		18,500
Transportation, KTC-Federal	0	129,360		129,360
KY Homeland Security-Federal	0	50,000		50,000
Agriculture - Federal	0	40,349		40,349
EPA - Federal	0	0		0
Aging, CHFS-Federal	0	1,414,620		1,414,620
Aging, CHFS-Federal Carryover Not Yet Awarded	0	0		0
Nutrition Services Incentive Program-Federal	0	73,479		73,479
Workforce Investment Act-Federal	0	168,879		168,879
Workforce Investment Act-Not Yet Awarded	0	938,396		938,396
Workforce Investment Act-Carryforward	0	1,489,763		1,489,763
Other-Federal	0	7,000		7,000
TOTAL FEDERAL	85,700	4,311,846	0	4,397,546
JFA EDA-State	16,800	0		16,800
JFA CDBG-State	18,500	0		18,500
JFA Unmatched-State	93,817	0		93,817
Transportation, KTC-State	0	84,367		84,367
KY Infrastructure Authority-State	0	84,550		84,550
Aging, CHFS-State	0	3,967,287		3,967,287
Agriculture - State	0	5,337		5,337
Other-State	0	57,834		57,834
TOTAL STATE	129,117	4,199,375	0	4,328,492
Cities/Counties - Federal Revenue	0	27,888		27,888
Cities/Counties - State Revenue	0	7,652		7,652
Cities/Counties - Local Revenue	0	27,040	80,738	107,778
Transfer Local Contribs to Match/Balance	0	9,528	(9,528)	0
Other Revenue	0	28,046	39,700	67,746
TOTAL LOCAL COUNTY/CITY GOV	0	100,154	110,910	211,064
Cash Match	0	142,031	0	142,031
Contractor In-Kind	0	81,130	0	81,130
TOTAL OTHER	0	223,161	0	223,161
TOTAL REVENUES	214,817	8,834,536	110,910	9,160,263
BUDGET EXPENDITURES				
Salaries	91,278	1,302,160		1,393,438
Fringe Benefit Allocation	41,527	581,919		623,446
Direct Workers' Comp. Insurance	520	18,272		18,792
TOTAL DIRECT PERSONNEL	133,325	1,902,351	0	2,035,676
Advertising & Printing	575	11,712	20	12,307
Professional Services (Consultants)	0	404,788		404,788
Maintenance & Repairs-Equipment	3,800	16,680		20,480
Telephone	0	6,250		6,250
Cell Phone	1,000	3,900		4,900
Building Rents & Leases	0	23,000		23,000
Insurance & Bonds	0	0		0
Supplies & Postage	1,177	31,529	2,000	34,706
Other/Miscellaneous Expenses	0	4,898	16,505	21,403
In-Kind Match Expense	0	29,771		29,771
Contracts-Program Services (& Match)	0	2,623,415		2,623,415
Contracts-Unobligated/Not Yet Contracted	0	233,541		233,541
LTADD Client/Direct Support	0	2,485,071		2,485,071
Expenses - Not Yet Obligated	0	139,542	76,485	216,027
TOTAL DIRECT OTHER OPERATING COSTS	6,552	6,014,097	95,010	6,115,659
Dues & Subscriptions	250	1,745	12,000	13,995
Conference & Registrations	3,100	16,756	3,000	22,856
Travel	600	39,157	900	40,657
Staff Vehicle Expense	0	5,080		5,080
Training	2,970	25,160		28,130
Capital Outlay (Equipment)	5,450	4,000		9,450
TOTAL DIRECT ADMINISTRATION	12,370	91,898	15,900	120,168
OPERATIONAL COSTS POOL	29,346	418,555	0	447,901
INDIRECT ADMINISTRATIVE COSTS POOL	16,532	235,904	0	252,436
COMMON COSTS POOL	16,692	171,731	0	188,423
TOTAL EXPENDITURES	214,817	8,834,536	110,910	9,160,263

LINCOLN TRAIL AREA DEVELOPMENT DISTRICT ORGANIZATIONAL CHART



IN-HOUSE VERSION