

LINCOLN TRAIL AREA DEVELOPMENT DISTRICT
COST ALLOCATION PLAN
FY 2016

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

COST ALLOCATION PLAN – FY 2016

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.

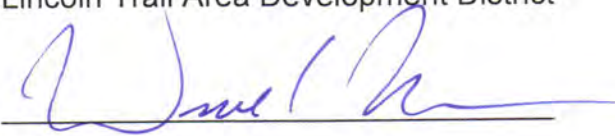
CERTIFICATE OF INDIRECT COSTS

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 2016 to establish billing or final indirect cost for July 1, 2015 – June 30, 2016 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2CFR Part 200 "Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards", 2CFR 200 Part E "Cost Principles" and 2CFR Appendix VII to Part 200 "State and Local Government and Indian Tribe Indirect Cost Proposals". Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated, as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the methodology.

I declare that the foregoing is true and correct.

Government Unit: Lincoln Trail Area Development District

Signature: 

Name of Official: Wendell C. Lawrence

Title: Executive Director

Date of Execution: 10/21/15

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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 2016 is approximately \$9.1 million and the agency employs 42 specialists in administration, project development, planning and federal programs to administer these funds. Through its partnership with the Department for Local Government (DLG), LTADD is an effective conduit of information and communication between DLG, its state cognizant agency, and the local units of government within the Lincoln Trail region.

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

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

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

LTADD receives funding from various local, state, and federal government agencies for the administration and completion of specific scopes of work. In addition to

the Joint Funding Agreement (JFA), the LTADD receives funding from the Workforce Innovation and Opportunity Act, Title III Older Americans Act, 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 2016, for the Lincoln Trail Area Development District (LTADD) was prepared under the guidelines established in 2CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", 2CFR 200 Part E "Cost Principles", 2CFR 200 Appendix VII "State and Local Government and Indian Tribe Indirect Cost Proposals" and all other applicable regulations. The LTADD administrative staff has reviewed the appropriate federal regulations contained in 2CFR, Part 200 "Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards" and 2 CRF Appendix VII to Part 200, 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
 112001 Ag Match – Community & Eco Planning & Dev
 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
 140512 MPO Public Transportation Implementation Study

Project # 30166 Federal Transit Administration**Element Description**

140650 Program Administration
 140670 Trans Improvement Program
 140680 Other Outreach & 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 Contract (KADIS)**Element Description**

140750 Agriculture Contract

Project # 30598 Regional SPGE Technical Assistance**Element Description**

124890 Regional SPGE Technical Assistance

Project # 30802 Pre Disaster Mitigation**Element Description**

149001 Pre Disaster Mitigation

Project # 35250 District Contract Activities**Element Description**

141500 DC Activities not under separate contract

Project # 35367 MCIF LP & AC Exp Project CDBG ED**Element Description**

141903 MCIF LP & AC Expansion Project CDBG ED

Project # 35381 Meade County – CDBG Marc**Element Description**

142610 Meade County – CDBG Marc

Project # 35419 Land of Lincoln Comp Plan 2014 Update**Element Description**

142902 Land of Lincoln Comp Plan 2014 Update

Project # 35431 Marion Co. Flood Assistance Mitigation**Element Description**

149100 Marion Co. Flood Assistance Mitigation (FMA)

Project # 35440 Leitchfield/Grayson Co. IDC RF**Element Description**

143000 Leitchfield/Grayson Co IDC RF

Project # 35445 Marion Co. IF RF**Element Description**

143500 Marion Co. IF RF

Project # 35451 Heritage Scenic Byway Signage Project**Element Description**

144910 Heritage Scenic Byway Signage Project

Project # 35719 Lebanon Water Works - SRF**Element Description**

144849 Lebanon Water Works - SRF

Project # 35723 Marion Co Assoc for the Handicapped**Element Description**

144857 Marion Co Assoc for the Handicapped CDBG ED

Project # 35940 City of Brandenburg KIA-TDF**Element Description**

158400 City of Brandenburg KIA-TDF

Project # 35970 Meade Co. KIA-IEDF**Element Description**

158700 Meade Co. 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
 156913 Computer Support – City of Caneyville
 156914 Computer Support – Grayson Co. Detention Center

Project Codes & Description Continued**WORKFORCE INVESTMENT ACT****Project # 32000 Workforce Investment Act (Ended 07/31/15)**

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
130991	LTADD WIOA Transitional
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 Training Services
303001	Career Center WIA Adult Intensive Services
304000	Career Center WIA In-School Youth Training Services
304001	Career Center WIA In-School Youth Intensive Services
305000	Career Center WIA Dislocated Worker Training Services
305001	Career Center WIA Dislocated Worker Intensive Services
306000	Career Center WIA Services Shared Cost Pool
307000	Career Center WIA Out-of-School Youth Training Services
307001	Career Center WIA Out-of-School Youth Intensive Services
308000	Career Center WIA Core Services Pool
310006	Career Center Trade Program
312000	Career Center WIA One Stop Director
313135	Career Center WIA KCCGO Program

WORKFORCE INNOVATION AND OPPORTUNITY ACT**Project # 32001 Workforce Innovation and Opportunity Act (Started 08/01/15)**

Element	Description
130201	LTADD WIOA Administration
130320	LTADD WIOA Adult Services
130420	LTADD WIOA In-School Youth Services
130422	LTADD WIOA Youth Admin
130520	LTADD WIOA Dislocated Worker Services
130620	LTADD WIOA Services Shared Cost Pool
130730	LTADD WIOA Out-of-School Youth Services
130920	LTADD WIOA RR Local Activity
131014	LTADD TRADE Admin
131410	LTADD WIOA Incentive
302020	Career Center WIOA Administration
303020	Career Center WIOA Adult Training Services
303021	Career Center WIOA Adult Career Services
304020	Career Center WIOA In-School Youth Training Services
304021	Career Center WIOA In-School Youth Career Services
305020	Career Center WIOA Dislocated Worker Training Services
305021	Career Center WIOA Dislocated Worker Career Services
306020	Career Center WIOA Services Shared Cost Pool
307030	Career Center WIOA Out-of-School Youth Training Services
307031	Career Center WIOA Out-of-School Youth Career Services
308020	Career Center WIOA Core Services Pool
310006	Career Center Trade Program
312020	Career Center WIOA E-Town One Stop Director
312021	Career Center WIOA Bardstown One Stop Director
312022	Career Center WIOA Lebanon One Stop Director
312023	Career Center WIOA Leitchfield One Stop Director

Project Codes & Description Continued**AGING SERVICES****Project # 32500 Title III Aging Planning & Admin**

Element	Description
132500	LTADD Aging Planning & Administration

Project # 32510 Title III-B Support Services

Element	Description
100000	Title III-B Homemaker/PC – Lifeline
100100	Title III-B Legal – Legal Aid
100300	Title III-B Transportation – CKCAC
100310	Title III-B Transportation Vouchers
100400	Title III-B Transportation – TACK
100500	Title III-B Ombudsman
132600	LTADD Title III-B Case Mgmt & Assessment

Project # 32520 Title III-C1

Element	Description
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
110600	Meade Co. Meal Voucher Program - CKCAC

Project # 32530 Title III-C2

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

Project # 32540 Title III-D Preventive Health

Element	Description
132700	Title III-D Prevention & Health Promotion
132710	Title III-D LTADD Staff Bingocise
132800	Title III-D Medication Management
170100	Title III-D Mental Health - VNA Nazareth
170200	Title III-D Preventive Health – CKCAC
170210	Title III-D Prev Health – CKCAC Bingocise

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
200110	Title VII Ombudsman - LTADD

Project # 32750 Nutrition Services Incentive Prog (NSIP)

Element	Description
214000	NSIP – C-1 Meals CKCAC

Project # 32760 Kynector Project

Element	Description
133300	Kynector – Enrollment
133400	Kynector – Education & Outreach
333300	Off Site Kynector – Enrollment
333400	Off Site Kynector – Education & Outreach

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
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 – July – March
410020	CMS/SHIP Counseling – April – June

Project # 33300 PCAP Administration

Element	Description
136000	LTADD PCAP Administration

Project # 33310 PCAP Subsidy & Coordination

Element	Description
370000	PCAP Subsidy & Coord – VNA Nazareth

Project # 33330 Aging & Disability Resource Center

Element	Description
136300	Aging & Disability Resource Center

Project # 33331 LTADD Program Dev. & Implementation

Element	Description
136310	LTADD Program Dev. & Implementation Admin
136311	LTADD Program Dev. & Implementation/ADRC

Project # 33351 ACA MIPPA/AAA

Element	Description
136350	ACA MIPPA/AAA

Project Codes & Description Continued**AGING SERVICES, Continued****Project # 33361 ACA MIPPA/SHIP ADRC****Element Description**

136370 ACA MIPPA/SHIP ADRC

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

135830 Functional Assessment Service Team

Project # 33400 State LTC Ombudsman**Element Description**

340100 State LTC Ombudsman - Consultant

340101 State LTC Ombudsman - Staff

Project # 33440 Home & Community Based CDO**Element Description**

135100 LTADD CDO Support Broker

135200 LTADD CDO Financial Management

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

135410 Traumatic Brain Injury

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

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

1. Consumer Directed Options, which accounts for client payroll and supplies
2. Workforce Investment and Opportunity Act which accounts for client expenses and contract
3. ADD which is the main accounting system that accounts for everything except direct costs for the CDO and WIOA

Assets

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

Liabilities

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

General Ledger & Transaction Codes

Continued

Projects

30000	Joint Funding Agreement	33110	Adult Day Care Services
30100	KTC Regional Transportation	33150	KY Caregiver Support Administration
30150	KTC Metropolitan Planning Organization	33160	KY Caregiver Support Grandparent Services
30166	Federal Transit Administration	33190	CMS-SHIP Admin
30193	KY Local Road Updates – Centerline Project	33200	CMS-SHIP
30200	EDA RLF Administration	33300	PCAP Administration
30217	Grant# 205BE13 TRADE (WIOA)	33310	PCAP Subsidy & Coordination
30218	Grant# 258GO15 – KCCGO NEG Admin (WIOA)	33330	Aging & Disability Resource Market
30219	Grant# 258GO15 – KCCGO NEG (WIOA)	33331	LTADD Program Development & Implementation
30220	Grant# 271SW15 – DLW Admin (WIOA)	33351	ACA/MIPPA/AAA
30221	Kentucky Infrastructure Authority	33361	ACA MIPPA/SHIP ADRC
30225	Grant# 270TR15 – Adult WIOA 2% (WIOA)	33373	Functional Assessment Service Team
30226	Grant# 271 TR15 – DLW WIOA 2% (WIOA)	33400	State LTC Ombudsman
30227	Grant# 272TR15 – DLW WIOA 2% (WIOA)	33440	Home & Community Based CDO
30228	Grant# 273TR15 – Adult WIOA 2% (WIOA)	33451	Traumatic Brain Injury
30229	Grant# 274TR15 – Youth WIOA 2% (WIOA)	33470	Kentucky Elder Readiness Initiative
30332	Grant# 274YT16 – Youth Admin (WIOA)	33490	Senior Center Support
30333	Grant# 274YT16 – In-School Youth (WIOA)	33495	Service Providers & Elder Abuse Coalition
30334	Grant# 274 YT16 – Out-of-School Youth (WIOA)	33502	United Way Funds – Nelson Co HDM
30335	Grant# 271CMW4 – Rapid Response (WIOA)	33601	Prescription Assistance Program (KPAP)
30336	Grant# 274 YTW5 – Youth Admin (WIOA)	33800	LT Mental Health & Aging Coalition
30337	Grant# 274YTW5 – In-School Youth (WIOA)	35000	Trust General Fund
30338	Grant# 274YTW5 – Out-of-School Youth (WIOA)	35250	District Contract Activities
30339	Grant# 274SRW5 – Performance Incentive (WIOA)	35366	Marion Co IF CDBG – WPS
30340	Grant# 272DWW5 – DLW Admin (WIOA)	35367	MCIF – LP&AC Expansion Project CDBG ED
30341	Grant# 272DWW5 DLW (WIOA)	35381	Meade Co. – CDBG Marc
30342	Grant# 272DWW5 – Adult Transfer (WIOA)	35391	MCIF CDBG - RLF
30343	Grant# 273ADW5 – Adult Admin. (WIOA)	35395	Washington Co – CDBG WCI
30344	Grant# 273 ADW5 Adult (WIOA)	35419	Land of Lincoln Comp Plan 2014 Update
30345	Grant# 273SRW5 – High Impact WIB (WIOA)	35431	Marion Co. – Flood Assistance Mitigation (FMA)
30346	Grant# 271DWW5 – DLW Admin (WIOA)	35440	Leitchfield/Grayson Co IDF DC
30347	Grant# 271DWW5 – DLW (WIOA)	35445	Marion Co Industrial Foundation
30348	Grant# 271DDW5 – Adult Transfer (WIOA)	35451	Heritage Scenic Byway Signage Project
30349	Grant# 270ADW5 – Adult Admin (WIOA)	35719	Lebanon Water Works SRF
30351	Grant# 271RRW4 RR Local Act. (WIOA)	35722	City of Hodgenville - SRF
30352	Grant# 272DW16 – DLW (WIOA)	35723	Marion Co. Assoc for the Handicapped CDBG ED
30353	Grant#272DW16 – DLW Adult Admin. (WIOA)	35910	City of Bloomfield KIA – IEDF DC
30354	Grant# 270AD15 – Adult	35940	City of Brandenburg KIA-TDF
30355	Grant# 270AD16- Adult Admin. (WIOA)	35950	City of Brandenburg KIA – IEDF DC
30356	Grant# 274 SR16 – Incentive (WIOA)	35951	Brandenburg KIA-IEDF Sewer
30550	Agriculture (KADIS) Contract	35970	Meade Co. KIA-IEDF
30598	Regional SPGE Technical Assistance	35981	City of West Point KIA-IEDF
30802	Pre-Disaster Mitigation	35982	City of Vine Grove KIA-IEDF
32000	Workforce Investment Act	35987	City of West Point KIA-IEDF
32001	Workforce Innovation and Opportunity Act	35988	City of Muldraugh KIA-IEDF
32500	Title III Aging Planning & Admin	35989	City of Cloverport WX21027042
32510	Title III-B Support Services	36800	Internet Service DC
32520	Title III-C1	38000	RLF – EDA
32530	Title III-C2	38500	Preliminary Project Balances
32540	Title III-D Preventive Health	39000	Operational Cost Pool
32550	Title III-E Caregiver	39600	Invested in Fixed Assets
32560	Title VII Elder Abuse	39610	Fund Balance – NSIP Meals
32570	Title VII Ombudsman	39620	Fund Balance – Trust General Fund
32750	Nutrition Services Incentive Prog "NSIP"	39630	Fund Balance – RLF Admin Unrestricted
32760	Kynector Project	39640	Fund Balance – Operations Special Fund
33000	Homecare Administration	39700	General Ledger
33010	Homecare Social Services	39800	Fringe Benefit Pool
33020	Homecare H-D Meals	39900	Shared/Indirect Cost Pool
33100	Adult Day Care Administration		

General Ledger & Transaction Codes

Continued

Revenue

40000	EDA Federal	42571	Title VII Ombudsman Support State
40000	Client Advanced Funds (CDO)	42750	NSIP Federal
40100	CDBG Federal	42760	Kynector Federal
40100	Support Broker (CDO)	43000	HomeCare State
40150	Medicaid Recoupments (CDO)	43100	Adult Day Care State
40200	EDA State	43150	KY Caregiver Support Program State
40200	Financial Admin (CDO)	43200	CMS-SHIP Federal
40217	Grant# 205BE13 TRADE (WIOA)	43300	Personal Care Attendant Program State
40218	Grant# 258GO15 – KCCGO NEG Admin (WIOA)	43330	Aging & Disability Resource Center Federal
40219	Grant# 258GO15 – KCCGO NEG (WIOA)	43331	Aging & Disability Resource Center State
40220	Grant# 271SW15 – DLW Admin (WIOA)	43332	Program Development & Implementation Federal
40225	Grant# 270TR15 – Adult WIOA 2% (WIOA)	43351	ACA MIPPA / AAA & ADRC
40226	Grant# 271 TR15 – DLW WIOA 2% (WIOA)	43361	ACA MIPPA/ SHIP
40227	Grant# 272TR15 – DLW WIOA 2% (WIOA)	43373	Functional Assessment Services Team
40228	Grant# 273TR15 – Adult WIOA 2% (WIOA)	43400	State LTC Ombudsman Services State
40229	Grant# 274TR15 – Youth WIOA 2% (WIOA)	43441	Consumer Directed Options State
40300	CDBG State	43551	Traumatic Brain Injury
40300	Client Expense Reimbursement (CDO)	43490	Senior Center Support
40350	Refund Credit toward Advance	43500	United Way
40332	Grant# 274YT16 – Youth Admin (WIOA)	43600	KY Prescription Assistance Program (PAP)
40333	Grant# 274YT16 – In-School Youth (WIOA)	43700	KY Elder Readiness Initiative
40334	Grant# 274 YT16 – Out-of-School Youth (WIOA)	45900	Disaster Assistance
40335	Grant# 271CMW4 – Rapid Response (WIOA)	40600	Support Broker – Client Liability (CDO)
40336	Grant# 274 YTW5 – Youth Admin (WIOA)	40610	Uncollectible Client Liability Premium (CDO)
40337	Grant# 274YTW5 – In-School Youth (WIOA)	41900	Client Care Supplies Rev. (CDO)
40338	Grant# 274YTW5 – Out-of-School Youth (WIOA)	46500	District Contract Activities-Other Agencies
40339	Grant# 274SRW5 – Performance Incentive (WIOA)	46510	District Contract Activities-Cities
40340	Grant# 272DWW5 – DLW Admin (WIOA)	46520	District Contract Activities-Counties
40341	Grant# 272DWW5 DLW (WIOA)	46530	District Contract Activities Federal
40342	Grant# 272DWW5 – Adult Transfer (WIOA)	46540	District Contract Activities State
40343	Grant# 273ADW5 – Adult Admin. (WIOA)	46800	Internet Service Contract Activities
40344	Grant# 273 ADW5 Adult (WIOA)	47100	Interest Income – MM Account
40345	Grant# 273SRW5 – High Impact WIB (WIOA)	47200	Interest Income – Certificates of Deposit
40346	Grant# 271DWW5 – DLW Admin (WIOA)	47300	Trust Equipment Usage
40347	Grant# 271DWW5 – DLW (WIOA)	47320	Service Providers
40348	Grant# 271DDW5 – Adult Transfer (WIOA)	47330	Elder Abuse Coalition
40349	Grant# 270ADW5 – Adult Admin (WIOA)	47400	Other Income
40351	Grant# 271RRW4 RR Local Act. (WIOA)	47500	Local Contributions
40352	Grant# 272DW16 – DLW (WIOA)	47600	Local In-Kind Revenue
40353	Grant#272DW16 – DLW Adult Admin. (WIOA)	47800	Passthru Contract Match
40354	Grant# 270AD15 – Adult	48000	Local Match Donation
40355	Grant# 270AD16- Adult Admin. (WIOA)	48010	Local In-Kind Match
40356	Grant# 274 SR16 – Incentive (WIOA)	48018	Brandenburg Metropolitan Planning Org - Local Match
40400	JFA State Unmatched	48020	Hardin Co Metropolitan Planning Org - Local Match
40500	Transportation – Federal	48100	Applied NSIP
40600	Transportation – State	48120	E-town Metropolitan Planning Org - Local Match
40700	Kentucky Infrastructure Authority	48220	Radcliff Metropolitan Planning Org - Local Match
40800	Kentucky Office of Homeland Security	48300	Applied Program Income
41550	Kentucky Agriculture (KADIS) Federal	48320	Meade Co Metropolitan Planning Org - Local Match
41551	Kentucky Agriculture (KADIS) State	48400	Passthru to Sub-Contractors
41598	DLG Special Projects State	48420	Vine Grove Metropolitan Planning Org - Local Match
41600	Pre-Disaster Mitigation	48500	Local Funds Transferred
42000	Workforce Investment Act	48500	Transfer to ADD (CDO)
42001	Workforce Innovation and Opportunity Act	48510	Uncollectible Client Expense (CDO)
42500	Title III Aging Planning & Admin Federal	48600	Contractor Program Income
42501	Title III Aging Planning & Admin State	48700	Contractor Cash Match
42510	Title III-B Support Services Federal	48800	Contractor In-Kind Match
42511	Title III-B Support Services State	48900	Agency Purchased
42520	Title III-C1 Congregate Meals Federal	49000	RLF EDA
42521	Title III-C1 Congregate Meals State	49100	RLF Loan Principle Repaid
42530	Title III-C2 Home-Delivered Meals Federal	49200	RLF Interest Paid
42531	Title III-C2 Home-Delivered Meals State	49300	RLF Late Fees
42540	Title III-D Preventive Health Federal	49400	RLF Service Fees
42541	Title III-D Preventive Health State	49500	RLF Bank Interest
42550	Title III-E Caregiver Federal	49600	RLF LTDF Match
42551	Title III-E Caregiver State	49700	RLF Other/Special Fees
42560	Title VII Elder Abuse Federal	49790	RLF Bad Debt Recovery
42561	Title VII Elder Abuse State	49800	RLF Transfer to Administration
42570	Title VII Ombudsman Support Federal	49900	Reclass 49100-P/Y to 19200-RLF Accounts Receivable

General Ledger & Transaction Codes

Continued

Expenses

50000	Salaries	56400	Support Services (WIOA)
50000	Salaries (CDO)	56500	OJT – Manufacturing (WIOA)
50000	Salaries (WIOA)	56600	Contract I.T.A (WIOA)
50097	Contractor Indirect (WIOA)	56700	OJT – Business Services (WIOA)
50100	Contractor Supplies (WIOA)	56800	Tourism/Hospitality (WIOA)
50150	Contractor Travel/Staff (WIOA)	56900	Food/Beverage Industry (WIOA)
50175	Contractor Travel/Client (WIOA)	57600	Transportation (WIOA)
50200	Contractor Marketing (WIOA)	57700	Healthcare Training (WIOA)
50250	Contractor Other Program Costs (WIOA)	57800	Manufacturing Training (WIOA)
50300	Stipends (WIOA)	57900	Logistics (WIOA)
50350	Contractor Training (WIOA)	58000	Contract Reimbursement (WIOA)
50400	Contractor Space Costs (WIOA)	58100	Job Relocation Assistance (WIOA)
50500	Fringe Benefits	58200	Contract Inventive Payment (WIOA)
50500	Fringe Benefits (CDO)	58900	KCTCS Tuition Waiver (WIOA)
50510	Fringe Benefits Adjustments (CDO)	59000	WIOA Transition Activity (WIOA)
50550	Refund Fringe – FICA/MC (CDO)	59100	Customized Training (WIOA)
50550	Contractor's Fringe (WIOA)	59300	Career Center's Incentive (WIOA)
50600	Fringe – FICA	59500	Professional Services (WIOA)
50600	Fringe – FICA (CDO)	57100	Incumbent Work Contract (WIOA)
50600	Fringe – FICA (WIOA)	57200	Education (WIOA)
50700	Fringe – Health	57250	New Automotive (WIOA)
50700	Fringe – Worker's Comp. (WIOA)	57300	Information Tech (WIOA)
50800	Fringe – Dental	57400	Business Services (WIOA)
50900	Fringe – Retirement	57500	Direct Training (WIOA)
50900	Worker's Compensation (WIOA)	59600	Operational Cost Pool
51000	Fringe – LT Disability Life	59600	Contractor's Professional Services (WIOA)
51000	Contract Labor (CDO)	59700	Indirect Administrative Costs
51000	Contractor Educational Material (WIOA)	59700	Indirect Costs (CDO)
51100	Fringe – Vision	59900	Shared (Common) Cost Pool
51200	Fringe – Unemployment	60000	Advertising & Printing
51200	Fringe – Unemployment (CDO)	60000	Administrative Costs (CDO)
51200	Contractor Insurance (WIOA)	60000	LTADD Staff Costs (WIOA)
51500	Direct Workers Comp	60500	Professional Services
51500	Contractor Communications (WIOA)	60500	LTADD Professional Svcs. (WIOA)
51600	Medical Exams/Prevention	60550	LTADD Staff – Fringe Benefits (WIOA)
51600	Contractor Outreach and Recruitment (WIOA)	60625	Operational Cost Pool (WIOA)
51700	Contractor Advertising (WIOA)	60626	Staff Salaries (WIOA)
51800	Contractor Support Services (WIOA)	60627	Staff Fringe Benefits (WIOA)
51900	Client Care Supplies (CDO)	60628	Travel (WIOA)
51900	Contractor Printing & Copying (WIOA)	60629	Advertising and Printing (WIOA)
51910	Uncollectible Supply Expenses (CDO)	60630	Misc/Supplies, Postage, Maint. Repairs (WIOA)
51950	Home Modification Equipment (CDO)	60631	Shared (Common) Pool (WIOA)
52000	Contractor Program Wages (WIOA)	60632	Indirect Cost Pool (WIOA)
52000	Support Broker Expense (CDO)	60633	Space (WIOA)
52050	Uncollectible Support Broker Fee (CDO)	61000	Maintenance and Repairs – Equipment
52100	Uncollectible Expenses (CDO)	61000	LTADD Direct Admin (WIOA)
52110	Uncollectible Expense – Financial Admin (CDO)	61200	LTADD Direct Training (WIOA)
52150	Medicaid Recoupments (CDO)	61300	Career Ctr Core & Intensive (WIOA)
52200	Uncollectible Client Liability	61500	Telephone
52300	Audit Adjustment (WIOA)	61500	LTADD Rapid Response (WIOA)
52300	Uncollectible Financial Admin Exp. (CDO)	61600	Cell Phone Expense
52500	WIA Admin. (WIOA)	62000	LTDF Building Expenses
52600	WIA Program Costs (WIOA)	62000	LTADD Program Cost Pool (WIOA)
52700	WIA Incentive (WIOA)	62100	Career Center Space/Rent Allocation
52800	Contract Program Admin. (WIOA)	62500	Insurance and Bonds
53000	Contractor Facilities Cost (WIOA)	63600	LTADD Dues/Subs/Reg. Conf. (WIOA)
53000	Fin. Admin Expense (CDO)	65000	Supplies and Postage
53100	Uncollectible Client Liability Payment (CDO)	65500	College Tuition
54000	LTWIB – Supplies (WIOA)	65500	Operation Cost Pool (WIOA)
54500	LTWIB – Equipment (WIOA)	65527	Common Cost Pool (WIOA)
55000	Contractor's Salaries (WIOA)	65528	LTADD Equipment (WIOA)
55300	Contractor's Equipment (WIOA)	65529	LTADD Travel (WIOA)
56000	Food and Beverage (WIOA)	65539	LTADD Supplies (WIOA)
56100	Defense Related (WIOA)	65700	Service Award
56150	Energy (WIOA)	66000	Interest Expense
56200	Incumbent Worker – Adv. Manuf. (WIOA)	66500	Depreciation/Usage Expense
56250	Human Services (WIOA)	66700	Trust Depreciation Expense
56300	Intensive Support Services (WIOA)	67000	Other Miscellaneous Expense
56300	Workshops (WIOA)	69000	CR Background Checks

General Ledger & Transaction Codes
Continued

Expenses, continued

69000	LTADD WIOA Transition Activity (WIOA)	81000	Contractor In-Kind Expense
69200	LTADD Career Ctr's Incentive (WIOA)	81500	Contractor Advance
69300	LTADD Incentive (WIOA)	82000	Contracts-not yet obligated
69400	LTADD Resource/Con Upgrade (WIOA)	82100	Added Units-Unapplied NSIP
70000	Dues and Subscriptions	82500	Program Income Expense
71000	Conference and Registrations	86100	LTADD Client/Direct Support
73000	Travel	86200	LTADD Contractual/Client Support
73100	Staff Vehicles Expense	87000	Contractor Cash Match (WIOA)
73200	Training	88000	Contractor In-Kind Match (WIOA)
75000	Grant Purchased Equipment	92500	Passthru Contract Funds to Others
75500	Gain on Sale of Equipment	92600	Passthru Funds
76000	WIA Grant Equipment Purchase	92700	Passthru - Preparedness Supplies
78000	In-Kind Goods and Services	93000	Passthru Grant Personnel
78100	In-Kind Space	93060	Passthru Grant Fringe Benefits
78200	In-Kind Board/Committee	93650	Passthru Grant Supplies
78300	In-Kind Citizen Members	93730	Passthru Grant Travel
78400	In-Kind Staff Volunteers	93750	Passthru Grant Other Expenses
79900	Prior Period Adjustment - Expenses	96500	RLF Loans Disbursed
80000	Contractor Expense	96700	Reclass 96500-P/Y to 19200
80100	Contractor Travel	96800	RLF Loan Written Off
80500	Contractor Equipment Purchase		

FORMAL BOOKS OF ENTRY

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

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

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

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

COST DESCRIPTIONS AND ALLOCATION METHODOLOGY

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

1. Personnel Costs – consists of salary, benefits, and worker's compensation. The following is a description of how these costs will be charged:

a. Salaries – employees charge their time as direct costs to the grants or program cost objectives in which their work is attributable. Charges are based upon timesheets submitted by each employee. The salary of employees whose total time is not directly attributable to specific grant programs, such as the Executive Director and Administrative staff, will be charged to either the operational, indirect administration or common cost pool based on the nature of the task performed. Time spent on Board related activities or overall management of the organization will be charged to the operational cost pool. Time related to accounting, human resources, or procurement are charged to the indirect administration pool. Time spent by the Receptionist and Network Specialist, as well as building maintenance activities that benefit only the main office is charged to the common cost pool. Those employees whose time is partially direct and partially indirect will have their salary costs pro-rated based upon their timesheet entries.

b. Employee Leave Benefit - Employee leave is allocated rather than being charged directly to programs, leave costs are placed in an interim pool by employee class then allocated during the month-end

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

- **Full Time Employees** – which are entitled to annual, sick, personal, 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. **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 (personnel costs).
3. **Professional Services (Consultants)** - 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.
4. **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.
5. **Phone** - these costs are charged direct (i.e. Aging Homecare phone line) or to the Operational pool through the 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.

6. **Rent** – costs for rent of our One-Stop Career Centers that house our Workforce Innovation and Opportunity Act Client Services Managers are charged directly to the Workforce Innovation and Opportunity Act program. Other rent related costs (i.e. costs associated with the primary facility) that cannot be readily identified as benefiting a specific grant program are charged to the common cost pool and are allocated on the basis of salary, fringe and worker's compensation with exception of the salary and benefit costs associated with the employees located at the One-Stop Career Centers.
7. **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.
8. **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.
9. **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.
10. **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.

11. **Due, Subscriptions, Conference 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.
12. **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.
13. **Staff Vehicle Expense** – staff vehicle expense will be treated differently in FY16 than it has been in the past. Prior to FY16 off-site staff had access to vehicles purchased with program funds. These vehicles are over 14 years old and are been removed from service. With the recent purchase of agency owned vehicles and removal of grant purchased vehicles, LTADD will now remove the staff vehicle expense from the common cost pool into the operational cost pool. Programs and pools will be directed charged for miles driven. A cost per mile will be calculated based on fuel cost, depreciation and insurance. A program's staff vehicle expense will be calculated by multiplying the cost per mile by the number of miles logged to the program. If the mileage charge exceeds the state rate, the state rate will be used and the overage will be charged to our general fund. Cost for maintenance and repair of vehicles will be charged to the operational cost pool and will be allocated on the basis of salary, fringe and worker's compensation.

- 14. Capital Outlay** - are purchases made for items that are over \$500 in value and have a useful life of more than one year. Capital outlay purchases are made with grant funds and are expensed at the time of purchase.
- 15. Common Cost Pool** – consists of occupancy and other facility costs that support all programs located at the primary LTADD facility. Examples of common cost expenses are salary and benefits for the Receptionist, salary and benefits for Network Specialist, janitorial services, asset depreciation, building supplies, maintenance/repairs to the building, mowing services, insurance, maintenance/repairs to computer equipment and any cost that benefits the main facility and its occupants. These costs are directly charged to a common cost pool element (999000) throughout the month. Costs charged to the common cost pool are independent of the costs charged to the other cost pools. The common cost pool is the first pool to close during the month-end closing process and does not get allocated any portion of the indirect administrative or operational cost pools. During the month-end closing process, an actual year-to-date rate is determined using the ratio of actual year-to-date common cost pool expenses to actual year-to-date salaries, fringe, and worker's compensation (base). The base of the common cost pool is reduced by the Workforce Innovation and Opportunity Act Case Management and off-site Kynector staff's 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.
- 16. 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.

- 17. Operational Cost Pool** – consists of costs for activities related to the Board of Directors and general management activities that benefit all programs and that cannot be directly charged to a program or cost objective. Examples of operational costs are expenses for salaries and benefits of staff that support Board activities, salary and benefits for the Executive Director, agency owned vehicle repair and maintenance 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 2016

	DIRECT COSTS	OPERATIONAL COST POOL	INDIRECT ADMINISTRATIVE COST POOL	COMMON COST POOL	TOTAL
PERSONNEL					
Salaries	1,474,257	139,853	153,419	58,899	1,826,428
Fringe Benefits	625,885	62,336	56,187	26,253	770,661
Direct Workers' Comp.	18,908	793	599	354	20,654
TOTAL PERSONNEL	2,119,050	202,982	210,205	85,506	2,617,743
OPERATING EXPENSES					
Advertising & Printing	14,563	6,200	4,700	2,550	28,013
Professional Services (Consultants)	398,760	750	25,000		424,510
Maintenance and Repairs (Equipment)	34,026	300	3,300	4,300	41,926
Telephone	7,330	13,000		550	20,880
Cell Phone	4,240	1,400			5,640
Building Rents & Leases	22,000			91,000	113,000
Insurance & Bonds		12,500	900	1,600	15,000
Supplies & Postage	35,122	8,800	1,600	4,400	49,922
Other (including Depreciation Expense)	57,641	2,400	1,240	6,300	67,581
Prior year Expenses	72,998				72,998
Other-In-Kind Match Expense					0
Contracts-Aging (includes Match)	2,220,356				2,220,356
Contracts-WIOA Services	52,024				52,024
Contracts-Unobligated/Not Yet Contracted	1,256,963				1,256,963
Other-Aging Direct Client Support	1,562,341				1,562,341
Other-WIOA Direct Client Support	321,085				321,085
Pass Thru Funds to others	21,167				21,167
Expenses Not Yet Obligated	50,749				50,749
TOTAL OPERATING EXPENSES	6,131,365	45,350	36,740	110,700	6,324,155
ADMINISTRATION					
Dues & Subscriptions	14,475	10,500	1,000		25,975
Conference & Registrations	20,100	10,400	1,800	325	32,625
Travel	22,924	18,000	150	15	41,089
Staff Vehicles	36,412	10,288	387	677	47,764
Training	32,345	1,100	4,000	360	37,805
Materials (Grant Purchased Equipment)	13,636				13,636
TOTAL ADMINISTRATION	139,892	50,288	7,337	1,377	198,894
TOTAL BUDGET	8,390,307	298,620	254,282	197,583	9,140,792
Shared Applied to Operational & Indirect		19,560	20,260	-39,820	
Indirect Applied to Operational		23,999	-23,999		
GRAND TOTAL BUDGET	8,390,307	342,179	250,543	157,763	9,140,792

FY 2016 DISTRIBUTION of COST POOLS

Description	OPERATIONAL COST POOL		
	S/B Subj. to Operational Costs	Operational Costs	% of Total
1120 Community & Economic Planning & Development	66,331	10,709	3.1302%
1125 Community Development Block Grant (CDBG)	23,598	3,810	1.1136%
1140 Management Assistance	30,317	4,894	1.4307%
1150 Program Administration	23,083	3,726	1.0893%
TOTAL JFA PROGRAMS	143,329	23,139	6.7638%
KTC Regional Transportation	59,041	9,531	2.7862%
KTC Metropolitan Planning Organization (MPO)	83,606	13,498	3.9454%
KTC Federal Transit Planning (FTA)	13,175	2,126	0.6217%
Agriculture Development Information System (KADIS)	22,606	3,649	1.0668%
EDA Revolving Loan Fund Administration (RLF)	3,865	623	0.1824%
KTC FY16 Local Road Updates	10,990	1,775	0.5186%
KIA Mgmt. Services & WRIS	55,284	8,926	2.6089%
Regional Special Purpose Gov. Entity Technical Assistance	3,529	570	0.1665%
FEMA PreDisaster Mitigation	21,742	3,509	1.0260%
District Contracts - Community Dev Block Grant	43,914	7,089	2.0723%
District Contracts - Comp Plan Updates	674	109	0.0318%
District Contracts - State Revolving Fund	17,844	2,881	0.8421%
District Contracts - Industrial Development Foundation Revolving Fund	2,722	441	0.1285%
District Contracts - Other	15,227	2,458	0.7186%
Information Technology Contracts	7,147	1,154	0.3373%
Title III Aging Planning & Admin	69,439	11,210	3.2769%
Title III-B Case Mgmt. & Assessment	21,562	3,481	1.0175%
Title III-D Preventative Health	528	86	0.0249%
Family Caregiver Coordinator Program	48,658	7,855	2.2962%
LTADD Kynector Project	45,321	7,317	2.1387%
Off-Site Kynector Project	98,935	15,976	4.6688%
Homecare Planning & Admin.	69,234	11,177	3.2672%
Homecare Assessment & Case Mgmt.	132,254	21,351	6.2412%
Adult Day Care Administration	4,884	788	0.2305%
Adult Day Care Assessment & Case Mgmt.	1,665	269	0.0786%
PCAP Administration	34,035	5,495	1.6061%
KY Caregiver Admin	8,664	1,399	0.4089%
KY Caregiver	43,852	7,081	2.0694%
Program Development & Implementation Admin	5,951	960	0.2808%
Program Development & Implementation Services	49,389	7,974	2.3307%
Functional Assessment Service Team	1,273	205	0.0601%
Prescription Assistance Program Admin	1,937	313	0.0914%
Consumer Directed Options	268,538	43,353	12.6726%
Trust - General Fund	16,192	2,614	0.7641%
LTADD WIOA Programs	308,757	49,907	14.5705%
* Career Center WIOA Services	383,287	61,893	18.0877%
TOTAL NON-JFA PROGRAMS	1,975,721	319,043	93.2359%
TOTAL SALARIES/BENEFITS BASE FOR DISTRIBUTION	2,119,050	342,182	100.00%

FY 2016 DISTRIBUTION of COST POOLS

Description	ADMINISTRATIVE COST POOL		
	S/B Subj. to Indirect Costs	Administrative Indirect Costs	% of Total
1120 Community & Economic Planning & Development	66,331	7,842	3.1302%
1125 Community Development Block Grant (CDBG)	23,598	2,790	1.1136%
1140 Management Assistance	30,317	3,585	1.4307%
1150 Program Administration	23,083	2,729	1.0893%
TOTAL JFA PROGRAMS	143,329	16,946	6.7638%
KTC Regional Transportation	59,041	6,981	2.7862%
KTC Metropolitan Planning Organization (MPO)	83,606	9,885	3.9454%
KTC Federal Transit Planning (FTA)	13,175	1,558	0.6217%
Agriculture Development Information System (KADIS)	22,606	2,673	1.0668%
EDA Revolving Loan Fund Administration (RLF)	3,865	457	0.1824%
KTC FY16 Local Road Updates	10,990	1,299	0.5186%
KIA Mgmt. Services & WRIS	55,284	6,536	2.6089%
Regional Special Purpose Gov. Entity Technical Assistance	3,529	417	0.1665%
FEMA PreDisaster Mitigation	21,742	2,571	1.0260%
District Contracts - Community Dev Block Grant	43,914	5,192	2.0723%
District Contracts - Comp Plan Updates	674	80	0.0318%
District Contracts - State Revolving Fund	17,844	2,110	0.8421%
District Contracts - Industrial Development Foundation Revolving Fund	2,722	321	0.1285%
District Contracts - Other	15,227	1,800	0.7186%
Information Technology Contracts	7,147	845	0.3373%
Title III Aging Planning & Admin	69,439	8,210	3.2769%
Title III-B Case Mgmt. & Assessment	21,562	2,549	1.0175%
Title III-D Preventative Health	528	62	0.0249%
Family Caregiver Coordinator Program	48,658	5,753	2.2962%
LTADD Kynector Project	45,321	5,358	2.1387%
Off-Site Kynector Project	98,935	11,697	4.6688%
Homecare Planning & Admin.	69,234	8,186	3.2672%
Homecare Assessment & Case Mgmt.	132,254	15,637	6.2412%
Adult Day Care Administration	4,884	578	0.2305%
Adult Day Care Assessment & Case Mgmt.	1,665	197	0.0786%
PCAP Administration	34,035	4,024	1.6061%
KY Caregiver Admin	8,664	1,024	0.4089%
KY Caregiver	43,852	5,185	2.0694%
Program Development & Implementation Admin	5,951	704	0.2808%
Program Development & Implementation Services	49,389	5,839	2.3307%
Functional Assessment Service Team	1,273	151	0.0601%
Prescription Assistance Program Admin	1,937	229	0.0914%
Consumer Directed Options	268,538	31,750	12.6726%
Trust - General Fund	16,192	1,914	0.7641%
LTADD WIOA Programs	308,757	36,505	14.5705%
* Career Center WIOA Services	383,287	45,320	18.0877%
TOTAL NON-JFA PROGRAMS	1,975,721	233,597	93.2359%
TOTAL SALARIES/BENEFITS BASE FOR DISTRIBUTION	2,119,050	250,543	100.00%

FY 2016 DISTRIBUTION of COST POOLS

Description	COMMON COST POOL		
	S/B Subj. to Shared Costs	Shared Costs	% of Total
1120 Community & Economic Planning & Development	66,331	6,393	4.05241%
1125 Community Development Block Grant (CDBG)	23,598	2,274	1.44169%
1140 Management Assistance	30,317	2,922	1.85218%
1150 Program Administration	23,083	2,225	1.41023%
TOTAL JFA PROGRAMS	143,329	13,814	8.75651%
KTC Regional Transportation	59,041	5,690	3.60704%
KTC Metropolitan Planning Organization (MPO)	83,606	8,058	5.10781%
KTC Federal Transit Planning (FTA)	13,175	1,270	0.80491%
Agriculture Development Information System (KADIS)	22,606	2,179	1.38109%
EDA Revolving Loan Fund Administration (RLF)	3,865	373	0.23613%
KTC FY16 Local Road Updates	10,990	1,059	0.67142%
KIA Mgmt. Services & WRIS	55,284	5,328	3.37751%
Regional Special Purpose Gov. Entity Technical Assistance	3,529	340	0.21560%
FEMA PreDisaster Mitigation	21,742	2,096	1.32830%
District Contracts - Community Dev Block Grant	43,914	4,232	2.68287%
District Contracts - Comp Plan Updates	674	65	0.04118%
District Contracts - State Revolving Fund	17,844	1,720	1.09016%
District Contracts - Industrial Development Foundation Revolving Fund	2,722	262	0.16630%
District Contracts - Other	15,227	1,468	0.93027%
Information Technology Contracts	7,147	689	0.43664%
Title III Aging Planning & Admin	69,439	6,693	4.24229%
Title III-B Case Mgmt. & Assessment	21,562	2,078	1.31730%
Title III-D Preventative Health	528	51	0.03226%
Family Caregiver Coordinator Program	48,658	4,690	2.97270%
LTADD Kynector Project	45,321	4,368	2.76883%
Off-Site Kynector Project	0	0	0.00000%
Homecare Planning & Admin.	69,234	6,673	4.22977%
Homecare Assessment & Case Mgmt.	132,254	12,747	8.07990%
Adult Day Care Administration	4,884	471	0.29838%
Adult Day Care Assessment & Case Mgmt.	1,665	160	0.10172%
PCAP Administration	34,035	3,280	2.07933%
KY Caregiver Admin	8,664	835	0.52932%
KY Caregiver	43,852	4,224	2.67908%
Program Development & Implementation Admin	5,951	574	0.36357%
Program Development & Implementation Services	49,389	4,760	3.01736%
Functional Assessment Service Team	1,273	123	0.07777%
Prescription Assistance Program Admin	1,937	187	0.11834%
Consumer Directed Options	268,538	25,882	16.40600%
Trust - General Fund	16,192	1,561	0.98923%
LTADD WIOA Programs	308,757	29,758	18.86313%
* Career Center WIOA Services	0	0	0.00000%
TOTAL NON-JFA PROGRAMS	1,493,499	143,944	91.24351%
TOTAL SALARIES/BENEFITS BASE FOR DISTRIBUTION	1,636,828	157,758	100.00%

**LTADD FY 2016 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	35,280		15,750	11,970	63,000
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 Innovation & Opp. Act -Federal					
Workforce Innovation & Opp. Act-Not Yet Awarded					
Workforce Innovation & Opp. Act-Carryforward					
Other-Federal					
TOTAL FEDERAL	35,280	18,500	15,750	11,970	81,500
JFA EDA-State	8,819		3,938	2,993	15,750
JFA CDBG-State		18,500			18,500
JFA Unmatched-State	53,125		23,717	18,025	94,867
Transportation, KTC-State					0
KY Infrastructure Authority-State					0
Aging, CHFS-State					0
Agriculture - State					0
Other-State					0
TOTAL STATE	61,944	18,500	27,655	21,018	129,117
Cities/Counties - Federal Revenue					0
Cities/Counties - State Revenue					0
Cities/Counties - Local Revenue					0
Transfer Local Contris to Match/Balance					0
Charges for Services					0
Other Revenue					0
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0
Cash Match/Program Income	0	0	0	0	0
Contractor In-Kind	0	0	0	0	0
Interest Income					
TOTAL OTHER	0	0	0	0	0
TOTAL REVENUES	97,224	37,000	43,405	32,988	210,617
BUDGET EXPENDITURES					
Salaries	45,666	16,247	20,872	15,895	98,680
Fringe Benefit Allocation	20,359	7,242	9,304	7,085	43,990
Direct Workers' Comp. Insurance	306	109	141	103	659
TOTAL DIRECT PERSONNEL	66,331	23,598	30,317	23,083	143,329
Advertising & Printing	110	100	220	100	530
Professional Services (Consultants)					0
Maintenance & Repairs-Equipment	2,000		110		2,110
Telephone					0
Cell Phone	810				810
Building Rents & Leases					0
Insurance & Bonds					0
Supplies & Postage	359	78	156	175	768
Other/Miscellaneous Expenses					0
In-Kind Match Expense					0
Prior Year Expenses					0
Contracts-Program Services (& Match)					0
Contracts-Unobligated/Not Yet Contracted					0
LTADD Client/Direct Support					0
PassThru Funds to Others					0
Expenses - Not Yet Obligated					0
TOTAL DIRECT OTHER OPERATING COSTS	3,279	178	486	275	4,218
Dues & Subscriptions	200	200	525	100	1,025
Conference & Registrations	750	350	550	450	2,100
Travel	550	310			860
Staff Vehicle Expense	720	854	126	400	2,100
Training	450				450
Capital Outlay (Equipment)		2,636			2,636
TOTAL DIRECT ADMINISTRATION	2,670	4,350	1,201	950	9,171
OPERATIONAL COSTS POOL	10,709	3,810	4,894	3,726	23,139
INDIRECT ADMINISTRATIVE COSTS POOL	7,842	2,790	3,585	2,729	16,946
COMMON COSTS POOL	6,393	2,274	2,922	2,225	13,814
TOTAL EXPENDITURES	97,224	37,000	43,405	32,988	210,617

**LTADD FY 2016 BUDGET
REVENUES & EXPENDITURES**

	KTC Regional Transportation 140000	KTC Metropolitan Planning Organization (MPO) 1405XX	KTC MPO Federal Transit Planning (FTA) 1406XX	Agriculture Development Information System (KADIS) 140750	EDA Revolving Loan Fund Admin 141000	EDA Revolving Loan Fund 141000	KTC FY16 Local Road Updates 1540XX	Kentucky Infrastructure Authority Mgmt Services & WRIS 146700	Regional Special Purpose Government Entity Technical Assistance 124890	FEMA Pre-Disaster Mitigation 149001
REVENUES										
JFA EDA-Federal										
JFA CDBG-Federal										
Transportation, KTC-Federal		100,800	16,000				12,560			
KY Homeland Security-Federal										50,000
Agriculture - Federal				25,234						
EPA - Federal										
Aging, CHFS-Federal										
Aging, CHFS-Federal Carryover Not Yet Awarded										
Nutrition Services Incentive Program-Federal										
Workforce Innovation & Opp. Act -Federal										
Workforce Innovation & Opp. Act-Not Yet Awarded										
Workforce Innovation & Opp. Act-Carryforward										
Other-Federal										
TOTAL FEDERAL	0	100,800	16,000	25,234	0	0	12,560	0	0	50,000
JFA EDA-State										
JFA CDBG-State										
JFA Unmatched-State										
Transportation, KTC-State	78,067	6,300					3,140			
KY Infrastructure Authority-State								84,997		
Aging, CHFS-State										
Agriculture - State				3,337						
Other-State									4,625	
TOTAL STATE	78,067	6,300	0	3,337	0	0	3,140	84,997	4,625	0
Cities/COUNTIES - Federal Revenue										
Cities/COUNTIES - State Revenue										
Cities/COUNTIES - Local Revenue		18,900	4,000							
Transfer Local Contris to Match/Balance	8,674				300				300	500
Charges for Services										
Other Revenue				2,971	7,000	(7,000)				
TOTAL LOCAL COUNTY/CITY GOV	8,674	18,900	4,000	2,971	7,300	(7,000)	0	0	300	500
Cash Match/Program Income	0	0	0	0	0	0		0	0	0
Contractor In-Kind	0	0	0	0	0	0		0	0	16,667
Interest Income						14,000				
TOTAL OTHER	0	0	0	0	0	14,000	0	0	0	16,667
TOTAL REVENUES	86,741	126,000	20,000	31,542	7,300	7,000	15,700	84,997	4,925	67,167
BUDGET EXPENDITURES										
Salaries	40,650	57,564	9,072	15,564	2,665		7,566	38,063	2,430	14,970
Fringe Benefit Allocation	18,119	25,659	4,044	6,937	1,189		3,373	16,966	1,083	6,672
Direct Workers' Comp. Insurance	272	383	59	105	11		51	255	16	100
TOTAL DIRECT PERSONNEL	59,041	83,606	13,175	22,606	3,865	0	10,990	55,284	3,529	21,742
Advertising & Printing	140	800	20		126		100	300		32
Professional Services (Consultants)					200					
Maintenance & Repairs-Equipment	1,035	3,081	350		1,300			2,850		
Telephone										
Cell Phone	90									
Building Rents & Leases										
Insurance & Bonds										
Supplies & Postage	375	299	201	185	125		177	190	2	40
Other/Miscellaneous Expenses			900		76	7,000				
In-Kind Match Expense										
Prior Year Expenses										20,485
Contracts-Program Services (& Match)										
Contracts-Unobligated/Not Yet Contracted										
LTADD Client/Direct Support										
PassThru Funds to Others										16,667
Expenses - Not Yet Obligated										
TOTAL DIRECT OTHER OPERATING COSTS	1,640	4,180	1,471	185	1,827	7,000	277	3,340	2	37,224
Dues & Subscriptions	90	225	100							
Conference & Registrations	1,070	600	100	100	70			1,500		
Travel					3			20		
Staff Vehicle Expense	972	548	200	150	82		300	3,388	67	25
Training	725	3,400						675		
Capital Outlay (Equipment)	1,000	2,000								
TOTAL DIRECT ADMINISTRATION	3,857	6,773	400	250	155	0	300	5,583	67	25
OPERATIONAL COSTS POOL	9,531	13,498	2,126	3,649	623		1,775	8,926	570	3,509
INDIRECT ADMINISTRATIVE COSTS POOL	6,981	9,885	1,558	2,673	457		1,299	6,536	417	2,571
COMMON COSTS POOL	5,691	8,058	1,270	2,179	373		1,059	5,328	340	2,096
TOTAL EXPENDITURES	86,741	126,000	20,000	31,542	7,300	7,000	15,700	84,997	4,925	67,167

**LTADD FY 2016 BUDGET
REVENUES & EXPENDITURES**

	District Contracts Community Dev Block Grants	District Contracts Comp Plan	District Contracts State Revolving Fund	District Contracts Industrial Dev. Foundation	District Contracts KIA-IEDF	District Contracts Other	Information Technology Contracts 1568XX	NON-JFA Community & Economic Development TOTAL	COMMUNITY & ECONOMIC DEVELOPMENT TOTAL
REVENUES									
JFA EDA-Federal								0	63,000
JFA CDBG-Federal								0	18,500
Transportation, KTC-Federal								129,360	129,360
KY Homeland Security-Federal								50,000	50,000
Agriculture - Federal								25,234	25,234
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 Innovation & Opp. Act -Federal								0	0
Workforce Innovation & Opp. Act-Not Yet Awarded								0	0
Workforce Innovation & Opp. Act-Carryforward								0	0
Other-Federal								0	0
TOTAL FEDERAL	0	0	0	0	0	0	0	204,594	286,094
JFA EDA-State								0	15,750
JFA CDBG-State								0	18,500
JFA Unmatched-State								0	94,867
Transportation, KTC-State								87,507	87,507
KY Infrastructure Authority-State								84,997	84,997
Aging, CHFS-State								0	0
Agriculture - State								3,337	3,337
Other-State								4,625	4,625
TOTAL STATE	0	0	0	0	0	0	0	180,466	309,583
Cities/Counties - Federal Revenue	76,000					7,500		83,500	83,500
Cities/Counties - State Revenue			35,600		26,190			61,790	61,790
Cities/Counties - Local Revenue						13,500		36,400	36,400
Transfer Local Contris to Match/Balance							3,000	12,774	12,774
Charges for Services		943		4,500			9,500	14,943	14,943
Other Revenue								2,971	2,971
TOTAL LOCAL COUNTY/CITY GOV	76,000	943	35,600	4,500	26,190	21,000	12,500	212,378	212,378
Cash Match/Program Income	0	0	0	0			0	0	0
Contractor In-Kind	0	0	0	0			0	16,667	16,667
Interest Income								14,000	
TOTAL OTHER	0	0	0	0	0	0	0	30,667	30,667
TOTAL REVENUES	76,000	943	35,600	4,500	26,190	21,000	12,500	628,105	838,722
BUDGET EXPENDITURES									
Salaries	30,234	464	12,285	1,874		10,483	4,922	248,806	347,486
Fringe Benefit Allocation	13,475	207	5,476	835		4,673	2,194	110,902	154,892
Direct Workers' Comp. Insurance	205	3	83	13		71	31	1,658	2,317
TOTAL DIRECT PERSONNEL	43,914	674	17,844	2,722	0	15,227	7,147	361,366	504,695
Advertising & Printing								1,518	2,048
Professional Services (Consultants)								200	200
Maintenance & Repairs-Equipment							1,665	10,281	12,391
Telephone								0	0
Cell Phone							800	890	1,700
Building Rents & Leases								0	0
Insurance & Bonds								0	0
Supplies & Postage							60	1,654	2,422
Other/Miscellaneous Expenses								7,976	7,976
In-Kind Match Expense								0	0
Prior Year Expenses	15,439		10,884		26,190			72,998	
Contracts-Program Services (& Match)								0	0
Contracts-Unobligated/Not Yet Contracted								0	0
LTADD Client/Direct Support								0	0
PassThru Funds to Others								16,667	16,667
Expenses - Not Yet Obligated				600				600	600
TOTAL DIRECT OTHER OPERATING COSTS	15,439	0	10,884	600	26,190	0	2,525	112,784	117,002
Dues & Subscriptions								415	1,440
Conference & Registrations								3,440	5,540
Travel								23	883
Staff Vehicle Expense	133	15	162	154		47	140	6,383	8,483
Training								4,800	5,250
Capital Outlay (Equipment)								3,000	5,636
TOTAL DIRECT ADMINISTRATION	133	15	162	154	0	47	140	18,061	27,232
OPERATIONAL COSTS POOL	7,089	109	2,880	441		2,458	1,154	58,338	81,477
INDIRECT ADMINISTRATIVE COSTS POOL	5,192	80	2,110	321		1,800	845	42,725	59,671
COMMON COSTS POOL	4,233	65	1,720	262		1,468	689	34,831	48,645
TOTAL EXPENDITURES	76,000	943	35,600	4,500	26,190	21,000	12,500	628,105	838,722

**LTADD FY 2016 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
REVENUES									
JFA EDA-Federal									
JFA CDBG-Federal									
Transportation, KTC-Federal									
KY Homeland Security-Federal									
Agriculture - Federal									
EPA - Federal									
Aging, CHFS-Federal	74,054	206,847	258,671	150,520	16,555	105,918	4,237	7,116	
Aging, CHFS-Federal Carryover Not Yet Awarded									
Nutrition Services Incentive Program-Federal			77,474						
Workforce Innovation & Opp. Act -Federal									
Workforce Innovation & Opp. Act-Not Yet Awarded									
Workforce Innovation & Opp. Act-Carryforward									
Other-Federal									67,016
TOTAL FEDERAL	74,054	206,847	336,145	150,520	16,555	105,918	4,237	7,116	67,016
JFA EDA-State									
JFA CDBG-State									
JFA Unmatched-State									
Transportation, KTC-State									
KY Infrastructure Authority-State									
Aging, CHFS-State	36,138	68,115	26,571	46,239		35,306	748	1,256	
Agriculture - State									
Other-State									
TOTAL STATE	36,138	68,115	26,571	46,239	0	35,306	748	1,256	0
Cities/Counties - Federal Revenue									
Cities/Counties - State Revenue									
Cities/Counties - Local Revenue									
Transfer Local Contribs to Match/Balance	0								
Charges for Services	0								
Other Revenue									
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0	0
Cash Match/Program Income		33,864	42,015	34,722					
Contractor In-Kind									
Interest Income									
TOTAL OTHER	0	33,864	42,015	34,722	0	0	0	0	0
TOTAL REVENUES	110,192	308,826	404,731	231,481	16,555	141,224	4,985	8,372	67,016
BUDGET EXPENDITURES									
Salaries	47,966	15,140			357	32,899			31,285
Fringe Benefit Allocation	21,128	5,980			159	14,663			13,943
Direct Workers' Comp. Insurance	345	442			12	1,096			93
TOTAL DIRECT PERSONNEL	69,439	21,562	0	0	528	48,658	0	0	45,321
Advertising & Printing	1,311	442				150			371
Professional Services (Consultants)		3,930					3,635	8,182	
Maintenance & Repairs-Equipment	325	70							
Telephone									3,800
Cell Phone	700								
Building/Rentals & Leases									
Insurance & Bonds									
Supplies & Postage	1,200	1,400			203	594	1,350	30	190
Other/Miscellaneous Expenses									100
In-Kind Match Expense									
Prior Year Expenses									
Contracts-Program Services (& Match)	2,500	263,661	404,731	231,481	15,600	65,447			
Contracts-Unobligated/Not Yet Contracted									
LTADD Client/Direct Support		0				6,950			
PassThru Funds to Others		4,500							
Expenses - Not Yet Obligated									
TOTAL DIRECT OTHER OPERATING COSTS	6,036	274,003	404,731	231,481	15,803	73,141	4,985	8,212	4,461
Dues & Subscriptions	825								
Conference & Registrations		250						160	30
Travel	1,800	40				425			
Staff Vehicle Expense	479	4,863			25	512			161
Training	5,500					190			
Capital Outlay (Equipment)									
TOTAL DIRECT ADMINISTRATION	8,604	5,153	0	0	25	1,127	0	160	191
OPERATIONAL COSTS POOL	11,210	3,481			86	7,855			7,317
INDIRECT ADMINISTRATIVE COSTS POOL	8,210	2,549			62	5,753			5,358
COMMON COSTS POOL	6,693	2,078			51	4,690			4,368
TOTAL EXPENDITURES	110,192	308,826	404,731	231,481	16,555	141,224	4,985	8,372	67,016

**LTADD FY 2016 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
REVENUES								
JFA EDA-Federal								
JFA CDBG-Federal								
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 Innovation & Opp. Act -Federal								
Workforce Innovation & Opp. Act-Not Yet Awarded								
Workforce Innovation & Opp. Act-Carryforward								
Other-Federal	138,723							
TOTAL FEDERAL	138,723	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		98,074	658,715	179,083	6,928	62,357	47,289	557,978
Agriculture - State								
Other-State								
TOTAL STATE	0	98,074	658,715	179,083	6,928	62,357	47,289	557,978
Cities/Counties - Federal Revenue								
Cities/Counties - State Revenue								
Cities/Counties - Local Revenue								
Transfer Local Contris to Match/Balance								
Charges for Services								
Other Revenue								
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0
Cash Match/Program Income			53,705	26,760				
Contractor In-Kind								
Interest Income								
TOTAL OTHER	0	0	53,705	26,760	0	0	0	0
TOTAL REVENUES	138,723	98,074	712,420	205,843	6,928	62,357	47,289	557,978
BUDGET EXPENDITURES								
Salaries	77,390	47,720	89,524		3,450	1,125	23,432	
Fringe Benefit Allocation	18,897	21,144	39,813		1,412	501	10,445	
Direct Workers' Comp. Insurance	2,648	370	2,917		22	39	158	
TOTAL DIRECT PERSONNEL	98,935	69,234	132,254	0	4,884	1,665	34,035	0
Advertising & Printing	3,000	164	684		2	23	100	
Professional Services (Consultants)			53,400					
Maintenance & Repairs-Equipment		380	16,400					
Telephone			3,525					
Cell Phone								
Building Rents & Leases								
Insurance & Bonds								
Supplies & Postage	705	360	6,200		2	25	130	
Other/Miscellaneous Expenses			20				50	
In-Kind Match Expense								
Prior Year Expenses								
Contracts-Program Services (& Match)			413,113	205,843		60,002		557,978
Contracts-Unobligated/Not Yet Contracted			22,500					
LTADD Client/Direct Support			8,600		190			
PassThru Funds to Others								
Expenses - Not Yet Obligated								
TOTAL DIRECT OTHER OPERATING COSTS	3,705	904	524,442	205,843	194	60,050	280	557,978
Dues & Subscriptions		50	20					
Conference & Registrations		20	400					
Travel	6,600	330	425		13	8	100	
Staff Vehicle Expense	1,810	120	3,844			8	75	
Training		1,380	1,300					
Capital Outlay (Equipment)								
TOTAL DIRECT ADMINISTRATION	8,410	1,900	5,989	0	13	16	175	0
OPERATIONAL COSTS POOL	15,976	11,177	21,351		788	269	5,495	
INDIRECT ADMINISTRATIVE COSTS POOL	11,697	8,186	15,637		578	197	4,024	
COMMON COSTS POOL	0	6,673	12,747		471	160	3,280	
TOTAL EXPENDITURES	138,723	98,074	712,420	205,843	6,928	62,357	47,289	557,978

**LTADD FY 2016 BUDGET
REVENUES & EXPENDITURES**

	KY Caregiver (Grandparent) Admin 137700	KY Caregiver (Grandparent) 137800	State Long Term Care Ombudsman 340101	CMS-SHIP July thru March	Program Development & Implementation Administration 136310	Program Development & Implementation Services & ADRC 136311	ACA MIPPA/AAA 136350	ACA MIPPA/SHIP
REVENUES								
JFA EDA-Federal								
JFA CDBG-Federal								
Transportation, KTC-Federal								
KY Homeland Security-Federal								
Agriculture - Federal								
EPA - Federal								
Aging, CHFS-Federal			36,954				15,417	12,111
Aging, CHFS-Federal Carryover Not Yet Awarded								
Nutrition Services Incentive Program-Federal								
Workforce Innovation & Opp. Act -Federal								
Workforce Innovation & Opp. Act-Not Yet Awarded								
Workforce Innovation & Opp. Act-Carryforward								
Other-Federal								
TOTAL FEDERAL	0	0	36,954	0	0	0	15,417	12,111
JFA EDA-State								
JFA CDBG-State								
JFA Unmatched-State								
Transportation, KTC-State								
KY Infrastructure Authority-State								
Aging, CHFS-State	12,226	137,929		31,211	9,245	100,190		
Agriculture - State								
Other-State								
TOTAL STATE	12,226	137,929	0	31,211	9,245	100,190	0	0
Cities/Counties - Federal Revenue								
Cities/Counties - State Revenue								
Cities/Counties - Local Revenue								
Transfer Local Contris to Match/Balance								
Charges for Services								
Other Revenue								
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0
Cash Match/Program Income								
Contractor In-Kind								
Interest Income								
TOTAL OTHER	0	0	0	0	0	0	0	0
TOTAL REVENUES	12,226	137,929	36,954	31,211	9,245	100,190	15,417	12,111
BUDGET EXPENDITURES								
Salaries	6,142	29,631			4,097	36,603		
Fringe Benefit Allocation	2,484	13,208			1,826	12,684		
Direct Workers' Comp. Insurance	38	1,013			28	102		
TOTAL DIRECT PERSONNEL	8,664	43,852	0	0	5,951	49,389	0	0
Advertising & Printing		45			100	100		
Professional Services (Consultants)			24,000	29,000			15,417	12,111
Maintenance & Repairs-Equipment								
Telephone								
Cell Phone			340	700				
Building Rents & Leases								
Insurance & Bonds								
Supplies & Postage	4	71	4,000	1,451	156	128		
Other/Miscellaneous Expenses			1,940	60				
In-Kind Match Expense								
Prior Year Expenses								
Contracts-Program Services (& Match)								
Contracts-Unobligated/Not Yet Contracted						30,900		
LTADD Client/Direct Support	300	77,401						
PassThru Funds to Others								
Expenses - Not Yet Obligated			6,549					
TOTAL DIRECT OTHER OPERATING COSTS	304	77,517	36,829	31,211	256	31,128	15,417	12,111
Dues & Subscriptions								
Conference & Registrations					200	300		
Travel					400	600		
Staff Vehicle Expense		69	125		200	200		
Training								
Capital Outlay (Equipment)								
TOTAL DIRECT ADMINISTRATION	0	69	125	0	800	1,100	0	0
OPERATIONAL COSTS POOL	1,399	7,081			960	7,974		
INDIRECT ADMINISTRATIVE COSTS POOL	1,024	5,185			704	5,839		
COMMON COSTS POOL	835	4,225			574	4,760		
TOTAL EXPENDITURES	12,226	137,929	36,954	31,211	9,245	100,190	15,417	12,111

**LTADD FY 2016 BUDGET
REVENUES & EXPENDITURES**

	ACA MIPPA/ADRC 136370	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)	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	5,853	2,000							896,253
Aging, CHFS-Federal Carryover Not Yet Awarded									0
Nutrition Services Incentive Program-Federal									77,474
Workforce Innovation & Opp. Act -Federal									0
Workforce Innovation & Opp. Act-Not Yet Awarded									0
Workforce Innovation & Opp. Act-Carryforward									0
Other-Federal									205,739
TOTAL FEDERAL	5,853	2,000	0	0	0	0	0	0	1,179,466
JFA EDA-State									0
JFA CDBG-State									0
JFA Unmatched-State									0
Transportation, KTC-State									0
KY Infrastructure Authority-State							454,260	1,468,900	4,038,758
Aging, CHFS-State									0
Agriculture - State			2,500	55,334					57,834
Other-State									0
TOTAL STATE	0	0	2,500	55,334	0	0	454,260	1,468,900	4,096,592
Cities/Counties - Federal Revenue									0
Cities/Counties - State Revenue									0
Cities/Counties - Local Revenue									0
Transfer Local Contris to Match/Balance			166						166
Charges for Services									0
Other Revenue					666	8,070			8,736
TOTAL LOCAL COUNTY/CITY GOV	0	0	166	0	666	8,070	0	0	8,902
Cash Match/Program Income									191,066
Contractor In-Kind									0
Interest Income									0
TOTAL OTHER	0	0	0	0	0	0	0	0	191,066
TOTAL REVENUES	5,853	2,000	2,666	55,334	666	8,070	454,260	1,468,900	5,476,026
BUDGET EXPENDITURES									
Salaries		860	1,335				182,906		631,862
Fringe Benefit Allocation		383	595				81,527		260,792
Direct Workers' Comp. Insurance		30	7				4,105		13,465
TOTAL DIRECT PERSONNEL	0	1,273	1,937	0	0	0	268,538	0	906,119
Advertising & Printing				65		250	3,100		9,907
Professional Services (Consultants)	5,853			43,332			53,800		252,660
Maintenance & Repairs-Equipment							2,330		19,505
Telephone									7,325
Cell Phone									1,740
Building Rents & Leases									0
Insurance & Bonds									0
Supplies & Postage				1,935	666	500	3,500		24,800
Other/Miscellaneous Expenses							399		2,569
In-Kind Match Expense									0
Prior Year Expenses									0
Contracts-Program Services (& Match)									2,220,356
Contracts-Unobligated/Not Yet Contracted						3,320			56,720
LTADD Client/Direct Support								1,468,900	1,562,341
PassThru Funds to Others									4,500
Expenses - Not Yet Obligated							10,600		17,149
TOTAL DIRECT OTHER OPERATING COSTS	5,853	0	0	45,332	666	4,070	73,729	1,468,900	4,179,572
Dues & Subscriptions							40		935
Conference & Registrations						4,000	200		5,560
Travel							800		11,541
Staff Vehicle Expense							8,367		20,858
Training		248		10,002			1,600		20,220
Capital Outlay (Equipment)									0
TOTAL DIRECT ADMINISTRATION	0	248	0	10,002	0	4,000	11,007	0	59,114
OPERATIONAL COSTS POOL		205	313				43,353		146,290
INDIRECT ADMINISTRATIVE COSTS POOL		151	229				31,750		107,133
COMMON COSTS POOL		123	187				25,883		77,798
TOTAL EXPENDITURES	5,853	2,000	2,666	55,334	666	8,070	454,260	1,468,900	5,476,026

**LTADD FY 2016 BUDGET
REVENUES & EXPENDITURES**

	LTADD WIOA Program	Career Center WIOA Activity	WIOA Adult CFDA #17.258	WIOA Youth CFDA #17.259	WIOA Dislocated Wrkr CFDA #17.260	WIOA TRADE Client Support CFDA #17.245	WIOA Transition Funds	High Impact WIB	WIOA Rapid Response
REVENUES									
JFA EDA-Federal									
JFA CDBG-Federal									
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 Innovation & Opp. Act -Federal			521,290	493,087	615,164				34,500
Workforce Innovation & Opp. Act-Not Yet Awarded									
Workforce Innovation & Opp. Act-Carryforward			491,032	125,000	232,466	15,000	38,830	50,000	
Other-Federal									
TOTAL FEDERAL	0	0	1,012,322	618,087	847,630	15,000	38,830	50,000	34,500
JFA EDA-State									
JFA CDBG-State									
JFA Unmatched-State									
Transportation, KTC-State									
KY Infrastructure Authority-State									
Aging, CHFS-State									
Agriculture - State									
Other-State									
TOTAL STATE	0	0	0	0	0	0	0	0	0
Cities/Counties - Federal Revenue									
Cities/Counties - State Revenue									
Cities/Counties - Local Revenue									
Transfer Local Contribs to Match/Balance									
Charges for Services									
Other Revenue									
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0	0
Cash Match/Program Income									
Contractor In-Kind									
Interest Income									
TOTAL OTHER	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	1,012,322	618,087	847,630	15,000	38,830	50,000	34,500
BUDGET EXPENDITURES									
Salaries	219,878	263,883							
Fringe Benefit Allocation	87,611	117,621							
Direct Workers' Comp. Insurance	1,268	1,783							
TOTAL DIRECT PERSONNEL	308,757	383,287	0	0	0	0	0	0	0
Advertising & Printing	2,400	150							
Professional Services (Consultants)	450		68,151	39,277	38,022				
Maintenance & Repairs-Equipment	1,800	250							
Telephone	5								
Cell Phone	800								
Building Rents & Leases		22,000							
Insurance & Bonds									
Supplies & Postage	6,100								
Other/Miscellaneous Expenses									
In-Kind Match Expense									
Prior Year Expenses									
Contracts-Program Services (& Match)									
Contracts-Unobligated/Not Yet Contracted			515,010	255,369	429,864				
LTADD Client/Direct Support			109,687	120,359	42,498	15,000			
PassThru Funds to Others									
Expenses - Not Yet Obligated									
TOTAL DIRECT OTHER OPERATING COSTS	11,555	22,400	692,848	415,005	510,384	15,000	0	0	0
Dues & Subscriptions									
Conference & Registrations	5,500	1,700							
Travel	6,800	3,500							
Staff Vehicle Expense	2,403	4,348							
Training	4,000	2,500							
Capital Outlay (Equipment)	8,000								
TOTAL DIRECT ADMINISTRATION	26,703	12,048	0	0	0	0	0	0	0
OPERATIONAL COSTS POOL	49,906	61,892							
INDIRECT ADMINISTRATIVE COSTS POOL	36,505	45,320							
COMMON COSTS POOL	29,759								
TOTAL EXPENDITURES	463,185	524,947	692,848	415,005	510,384	15,000	0	0	0

**LTADD FY 2016 BUDGET
REVENUES & EXPENDITURES**

	KCCGO	WIOA Performance Incentive	NON-JFA EMPLOYMENT/ TRAINING TOTAL	JFA TOTAL	NON-JFA TOTAL	GENERAL FUND- TRUST Local Expenses	GRAND TOTAL
REVENUES							
JFA EDA-Federal			0	63,000	0		63,000
JFA CDBG-Federal			0	18,500	0		18,500
Transportation, KTC-Federal			0	0	129,360		129,360
KY Homeland Security-Federal			0	0	50,000		50,000
Agriculture - Federal			0	0	25,234		25,234
EPA - Federal			0	0	0		0
Aging, CHFS-Federal			0	0	896,253		896,253
Aging, CHFS-Federal Carryover Not Yet Awarded			0	0	0		0
Nutrition Services Incentive Program-Federal			0	0	77,474		77,474
Workforce Innovation & Opp. Act -Federal			1,664,041	0	1,664,041		1,664,041
Workforce Innovation & Opp. Act-Not Yet Awarded			0	0	0		0
Workforce Innovation & Opp. Act-Carryforward	85,565	5,000	1,042,893	0	1,042,893		1,042,893
Other-Federal			0	0	205,739		205,739
TOTAL FEDERAL	85,565	5,000	2,706,934	81,500	4,090,994	0	4,172,494
JFA EDA-State			0	15,750	0		15,750
JFA CDBG-State			0	18,500	0		18,500
JFA Unmatched-State			0	94,867	0		94,867
Transportation, KTC-State			0	0	87,507		87,507
KY Infrastructure Authority-State			0	0	84,997		84,997
Aging, CHFS-State			0	0	4,038,758		4,038,758
Agriculture - State			0	0	3,337		3,337
Other-State			0	0	62,459		62,459
TOTAL STATE	0	0	0	129,117	4,277,058	0	4,406,175
Cities/Counties - Federal Revenue			0	0	83,500		83,500
Cities/Counties - State Revenue			0	0	61,790		61,790
Cities/Counties - Local Revenue			0	0	36,400	80,738	117,138
Transfer Local Contris to Match/Balance			0	0	12,940	(8,674)	4,266
Charges for Services			0	0	14,943		14,943
Other Revenue			0	0	11,707	61,046	72,753
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	221,280	133,110	354,390
Cash Match/Program Income			0	0	191,066	0	191,066
Contractor In-Kind			0	0	16,667	0	16,667
Interest Income			0	0	14,000		14,000
TOTAL OTHER	0	0	0	0	221,733	0	207,733
TOTAL REVENUES	85,565	5,000	2,706,934	210,617	8,811,065	133,110	9,140,792
BUDGET EXPENDITURES							
Salaries			483,761	98,680	1,364,429	11,148	1,474,257
Fringe Benefit Allocation			205,232	43,990	576,926	4,969	625,885
Direct Workers' Comp. Insurance			3,051	659	18,174	75	18,908
TOTAL DIRECT PERSONNEL	0	0	692,044	143,329	1,959,529	16,192	2,119,050
Advertising & Printing			2,550	530	13,975	58	14,563
Professional Services (Consultants)			145,900	0	398,760		398,760
Maintenance & Repairs-Equipment			2,050	2,110	31,836	80	34,026
Telephone			5	0	7,330		7,330
Cell Phone			800	810	3,430		4,240
Building Rents & Leases			22,000	0	22,000		22,000
Insurance & Bonds			0	0	0		0
Supplies & Postage			6,100	768	32,554	1,800	35,122
Other/Miscellaneous Expenses			0	0	10,545	47,096	57,641
In-Kind Match Expense			0	0	0		0
Prior Year Expenses			0	0	72,998		72,998
Contracts-Program Services (& Match)	52,024		52,024	0	2,272,380		2,272,380
Contracts-Unobligated/Not Yet Contracted			1,200,243	0	1,256,963		1,256,963
LTADD Client/Direct Support	33,541		321,085	0	1,883,426		1,883,426
PassThru Funds to Others			0	0	21,167		21,167
Expenses - Not Yet Obligated			0	0	17,749	33,000	50,749
TOTAL DIRECT OTHER OPERATING COSTS	85,565	0	1,752,757	4,218	6,045,113	82,034	6,131,365
Dues & Subscriptions			0	1,025	1,350	12,100	14,475
Conference & Registrations			7,200	2,100	16,200	1,800	20,100
Travel			10,300	860	21,864	200	22,924
Staff Vehicle Expense			6,751	2,100	33,992	320	36,412
Training			6,500	450	31,520	375	32,345
Capital Outlay (Equipment)			8,000	2,636	11,000		13,636
TOTAL DIRECT ADMINISTRATION	0	0	38,751	9,171	115,926	14,795	139,892
OPERATIONAL COSTS POOL			111,798	23,139	316,426	2,614	342,179
INDIRECT ADMINISTRATIVE COSTS POOL			81,825	16,946	231,683	1,914	250,543
COMMON COSTS POOL			29,759	13,814	142,388	1,561	157,763
TOTAL EXPENDITURES	85,565	0	2,706,934	210,617	8,811,065	119,110	9,140,792



LINCOLN TRAIL AREA
DEVELOPMENT DISTRICT

