

LINCOLN TRAIL AREA DEVELOPMENT DISTRICT

COST ALLOCATION PLAN

FY 2017

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

COST ALLOCATION PLAN – FY 2017

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:

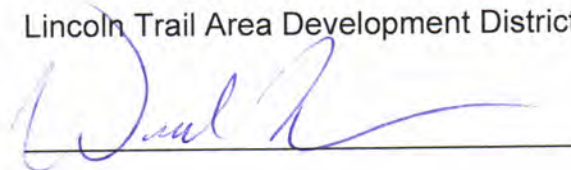
- (1) All costs included in this proposal dated FY 2017 to establish billing or final indirect cost for July 1, 2016 – June 30, 2017 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2CFR Part 200 "Uniform Administration Requirements, Cost Principles and 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: _____

10/26/16

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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 2017 is approximately \$7.8 million and the agency employs 41 specialists in administration, project development, planning and federal programs to administer these funds. Through its partnership with the Department for Local Government (DLG), LTADD is an effective conduit of information and communication between DLG, its state cognizant agency, and the local units of government within the Lincoln Trail region.

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

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

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

LTADD receives funding from various local, state, and federal government agencies for the administration and completion of specific scopes of work. In addition to the Joint Funding Agreement (JFA), the LTADD receives funding from the Workforce Innovation and Opportunity Act, Title III Older Americans Act, Homecare Planning, 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 2017, for the Lincoln Trail Area Development District (LTADD) was prepared under the guidelines established in 2CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", 2CFR Appendix V to Part 200 "State/Local Governmentwide Central Services Cost Allocations Plans" and all other applicable regulations. The LTADD administrative staff has reviewed the appropriate federal regulations contained in 2CFR, Part 200, 2 CRF Appendix V to Part 200, as well as the special terms and conditions of the Joint Funding Grant Award and other awarding agency requirements.

Project Codes & Description**Community Development****Project # 30000 Joint Funding Agreement**

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

Project # 30100 KTC Regional Transportation

Element	Description
140000	Regional Transportation Planning

Project # 30150 KTC Metropolitan Planning Organization

Element	Description
140500	MPO 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
140660	Public Participation and Outreach
140670	Trans Improvement Program
140680	Transit Planning

Project # 30193 KTC Local Road Updates - Centerline

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

Project # 30200 EDA RLF Administration

Element	Description
141000	EDA Revolving Loan Fund Administration

Project # 30221 Kentucky Infrastructure Authority

Element	Description
146700	KIA Mgmt Services & WRIS

Project # 30450 DOD - Office of Economic Adjustment

Element	Description
140950	DOD - Office of Economic Adjustment

Project # 30598 Regional SPGE Technical Assistance

Element	Description
124890	Regional SPGE Technical Assistance

Project # 35250 District Contract Activities

Element	Description
141500	DC Activities not under separate contract

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 # 35391 MCIF CDBG - RLF

Element	Description
141902	MCIF CDBG - RLF

Project # 35395 Washington Co. - CDBG WCI

Element	Description
142790	Washington Co. - CDBG WCI

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 # 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 - LaRue County
156911	Computer Support - City of Bloomfield
156912	Computer Support - Grayson Co Fiscal Court
156913	Computer Support - City of Caneyville
156914	Computer Support - Grayson Co. Detention Center

Project Codes & Description Continued**WORKFORCE INNOVATION AND OPPORTUNITY ACT****Project # 32001 Workforce Innovation and Opportunity Act**

Element	Description
130201	LTADD WIOA Administration
130320	LTADD WIOA Adult Services
130420	LTADD WIOA In-School Youth Services
130422	LTADD WIOA Youth Admin
130520	LTADD WIOA Dislocated Worker Services
130620	LTADD WIOA Services Shared Cost Pool
130730	LTADD WIOA Out-of-School Youth Services
130920	LTADD Rapid Response
130992	LTADD WIOA Transitional Pool
131024	LTADD TRADE Admin
131430	LTADD WIOA Incentive
302020	Career Center WIOA Administration
303020	Career Center WIOA Adult Training Services
303021	Career Center WIOA Adult Career Services
304020	Career Center WIOA In-School Youth Training Services
304021	Career Center WIOA In-School Youth Career Services
305020	Career Center WIOA Dislocated Worker Training Services
305021	Career Center WIOA Dislocated Worker Career Services
306020	Career Center WIOA Services Shared Cost Pool
307030	Career Center WIOA Out-of-School Youth Training Services
307031	Career Center WIOA Out-of-School Youth Career Services
308020	Career Center WIOA Core Services Pool
310020	Career Center WIOA Trade Program
312020	Career Center WIOA Elizabethtown One Stop Director
312021	Career Center WIOA Bardstown One Stop Director
312022	Career Center WIOA Lebanon One Stop Director
312023	Career Center WIOA Leitchfield One Stop Director
313130	Career Center WIOA Incentive

Project # 30332 Grt# 274YT16-Youth Admin
 Project # 30333 Grt# 274YT16-I/S Youth
 Project # 30334 Grt# 274YT16-O/S Youth
 Project # 30352 Grt# 272DW16-Dislocated Worker
 Project # 30353 Grt# 272DW16-Dislocated Admin
 Project # 30354 Grt# 270A16-Adult
 Project # 30355 Grt# 270A16-Adult Admin
 Project # 30356 Grt# 274SR16-Incentive
 Project # 30357 Grt# 205BE14-TRADE
 Project # 30358 Grt# 273A16-Adult Admin
 Project # 30359 Grt# 273A16-Adult
 Project # 30360 Grt# 271DW16-Dislocated Worker Admin
 Project # 30361 Grt# 271DW16-Dislocated Worker
 Project # 30362 Grt# 205BE15-TRADE
 Project # 30363 Grt# 274YT17-Youth Admin
 Project # 30364 Grt# 274YT17-I/S Youth
 Project # 30365 Grt# 274YT17-O/S Youth
 Project # 30366 Grt# 272CM16 Rapid Response Add Assistance
 Project # 30367 Grt# 271DW16 – Adult Transfer
 Project # 30368 Grt# 272RR16 Rapid Response
 Project # 30369 Grt# 272DW17 – DLW Admin
 Project # 30370 Grt# 272DW17 – DLW
 Project # 30371 Grt# 270AD17 – Adult Admin
 Project # 30372 Grt# 270AD17 – Adult
 Project # 31200 LTADD Admin Pool

Project Codes & Description Continued**AGING SERVICES**

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

Project # 32510 Title III-B Support Services
Element Description
 100000 Title III-B Homemaker/PC – Lifeline
 100100 Title III-B Legal – Legal Aid
 100300 Title III-B Transportation – CKCAC
 100310 Title III-B Transportation Vouchers
 100400 Title III-B Transportation – TACK
 100500 Title III-B Ombudsman
 100600 Title III-B Sunrise
 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
 170100 Title III-D Mental Health - VNA Nazareth
 170200 Title III-D Prev. Health – CKCAC Healthrhythms

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 Staff

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

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

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

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

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

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

Project # 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 – VNA Nazareth
 370010 PCAP Program Coordination – VNA Nazareth
 370020 PCAP Evaluation – VNA Nazareth

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

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

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

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

Project # 33400 State LTC Ombudsman
Element Description
 340100 State LTC Ombudsman - Consultant
 340101 State LTC Ombudsman - LTADD 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 Codes & Description Continued**AGING SERVICES, Continued****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
350200	United Way – Nelson Co HDM

Project # 33601 Prescription Assistance Program (KPAP)

Element	Description
360010	Prescription Assistance Program (KPAP)
360110	Prescription Assistance Program (KPAP) Admin

Project Codes & Description Continued**OTHER MISCELLANEOUS PROJECTS****Project # 35000 Trust General Fund**

Element	Description
750000	Trust General Fund

Project # 38000 RLF - EDA

Element	Description
800000	RLF-EDA

Project # 39000 Operational Cost Pool

Element	Description
770000	Operational Cost Pool

Project # 39700 General Ledger

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

Project # 39800 Fringe Benefit Pool

Element	Description
998000	Fringe Benefit Pool

Project # 39900 Shared/Indirect Cost Pool

Element #	Description
999000	Shared (Common) Cost Pool
999500	Indirect Administrative Cost Pool

General Ledger & Transaction Codes

Note: Lincoln Trail ADD use three accounting directories to account for costs. Due to nature of running the three separate systems, some transaction codes have the same numbers assigned. Where the transaction codes are the same, there is a designator (ADD, 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 (CDO), which accounts for client payroll and supplies.
2. Workforce Innovation and Opportunity Act (WIOA), which accounts for client expenses and contracts.
3. ADD which is the main accounting system that accounts for everything except direct costs for the CDO and WIOA.

Assets

10000	Cash in Bank – OPER (ADD)	12600	A/R – Trust District Contracts (ADD)
10000	Cash in Bank – Consumer Directed Options (CDO)	12600	Accounts Rec. – Client Liability for Supplies (CDO)
10000	Cash in Bank – Workforce Inv & Opport Act (WIOA)	12700	A/R – Trust Local Contributions
10001	Workforce Investment Act – Fixed Assets (WIOA)	12800	A/R – Trust Other
10004	WIRED – Fixed Assets (WIOA)	12900	A/R – Other
10011	Accounts Receivable – LTADD (WIOA)	13000	A/R – LTADD Employee Fund (ADD)
10012	Accounts Receivable – Other (WIOA)	13000	Accounts Receivable – LTADD Aging Serv. (CDO)
10013	Accounts Receivable – (WIOA)	13100	A/R – Trust WWW Contracts
10014	Accounts Receivable – Lake Cumberland (WIOA)	13200	A/R – Local Match
10015	Bluegrass ADD –ERISS (WIOA)	13300	A/R – Foundation to Trust
10016	Greater Louisville, Inc. (WIOA)	13400	A/R – CDO To Operations
10017	Greater Louisville LWIA (WIOA)	13500	A/R – Staff W/H & COBRA
10018	Nancy's Place (WIOA)	13600	Prepaid Health Insurance
10019	Meade County Fiscal Court Solid Waste (WIOA)	13610	Prepaid EBC Annual Fee
10020	Accounts Receivable – Hardin Chamber (WIOA)	13700	Prepaid Dental Insurance
10021	Elizabethtown Industrial Foundation (WIOA)	13800	Prepaid Vision Insurance
10022	Buffalo Trace ADD c/o TENCO WIB (WIOA)	13900	Prepaid LTD/Life Insurance
10023	Green River ADD – ERISS (WIOA)	14000	Prepaid Workers Compensation (ADD)
10024	Barren River ADD – ERISS (WIOA)	14000	Accounts Rec. – SSA P/Y FICA Refunds (CDO)
10025	West Ky. WIB/ERISS (WIOA)	14010	Prepaid Workers Compensation Dividend
10026	Kentuckiana WORKS (WIOA)	14100	Prepaid Postage
10100	Cash in Bank – Trust	14200	Prepaid Travel Advances
10300	Cash in Bank – RLF	14300	Prepaid Other
10450	Cash in Bank – Service Providers	14400	Prepaid Travel – Next Fiscal Year
10500	Certificates of Deposit	14500	Prepaid Bond/Liability Insurance (ADD)
10700	CD- Accrued Leave Fund	14500	FUTA/SUTA – Prior Year Refunds (CDO)
11000	Petty Cash Fund – Trust	14600	Prepaid WIA Liability Insurance
11220	Account Receivable (A/R) from Serv. Prov. to Oper.	14700	Prepaid LTDF Liability/Property Insurance
11300	A/R from WIA to Trust	14800	Prepaid Background Checks
11400	A/R from Trust to Operations	14900	Prepaid Bank Card Account
11500	A/R from Operations to Trust	15000	Furniture & Equipment
11600	A/R from Operations to RLF	15100	Accumulated Depreciation Furniture & Equipment
11800	A/R from RLF to Operations	15200	Computer Equipment Purchases
11900	A/R from RLF to Trust	15300	Accumulated Depreciation Computer Equipment
12100	Accounts Receivable – Federal/State (ADD)	15400	Grant Purchased Assets
12100	Accounts Receivable – Federal/State (CDO)	15500	Trust GPS Equipment
12200	A/R – Foundation (ADD)	15600	Accumulated Depreciation Trust GPS Equipment
12200	Accounts Receivable – LTADD- CDO Wire (CDO)	15700	Vehicle Purchases
12300	A/R – WIA to Operations	15800	Accumulated Depreciation Vehicles
12400	A/R – Non-ADD Transactions	19000	RLF A/R – Miscellaneous
12500	A/R – Aging from Contractors (ADD)	19100	RLF A/R – Accrued Loan Interest
12500	Accounts Rec. – Client Liability Payments (CDO)	19200	RLF A/R – Notes Receivable EDA

General Ledger & Transaction Codes**Continued****Liabilities**

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

General Ledger & Transaction Codes
Continued

Projects

30000	Joint Funding Agreement	33200	CMS-SHIP
30100	KTC Regional Transportation	33300	PCAP Administration
30150	KTC Metropolitan Planning Organization	33310	PCAP Subsidy & Coordination
30166	Federal Transit Administration	33331	LTADD Program Development & Implementation
30193	KTC Local Road Updates - Centerline	33351	ACA/MIPPA/AAA
30200	EDA RLF Administration	33361	ACA MIPPA/ADRC
30221	Kentucky Infrastructure Authority	33362	ACA MIPPA/SHIP Sept 30 - June 30
30332	Gr# 274YT16-Youth Admin (WIOA)	33373	Functional Assessment Service Team
30333	Gr# 274YT16 - I/S Youth (WIOA)	33400	State LTC Ombudsman
30334	Gr# 274YT16 - O/S Youth (WIOA)	33440	Home & Community Based CDO
30352	Gr# 272DW16 - DLW (WIOA)	33451	Traumatic Brain Injury
30353	Gr# 272DW16 - DLW Admin. (WIOA)	33470	Kentucky Elder Readiness Initiative
30354	Gr# 270A16 - Adult (WIOA)	33490	Senior Center Support
30355	Gr# 270AD16 - Adult Admin. (WIOA)	33495	Service Providers & Elder Abuse Coalition
30356	Gr# 274SR16 - Incentive (WIOA)	33502	United Way Funds - Nelson Co HDM
30357	Gr# 205BE14 - TRADE (WIOA)	33601	Prescription Assistance Program (KPAP)
30358	Gr# 273AD16 - Adult Admin. (WIOA)	33800	LT Mental Health & Aging Coalition
30359	Gr# 273AD16 - Adult (WIOA)	35000	Trust General Fund
30360	Gr# 273AD16 - Adult (WIOA)	35250	District Contract Activities
30361	Gr# 271DW16 - Dislocated Worker (WIOA)	35366	Marion Co IF CDBG - WPS
30362	Gr# 205BE15 - TRADE (WIOA)	35367	MCIF - LP&AC Expansion Project CDBG ED
30363	Gr# 274YT17 - Youth Admin (WIOA)	35381	Meade Co. - CDBG Marc
30364	Gr# 274YT17 - I/S Youth (WIOA)	35385	Nelson Co Fiscal Court - CDBF CP
30365	Gr# 274YT17 - O/S Youth (WIOA)	35391	MCIF CDBG - RLF
30366	Gr# 272CM15 - Rapid Response (WIOA)	35395	Washington Co - CDBG WCI
30367	Gr# 271DW16 - Adult Transfer (WIOA)	35440	Leitchfield/Grayson Co IDF DC
30368	Gr# 272RR16 - Rapid Response (WIOA)	35445	Marion Co Industrial Foundation
30369	Gr# 272DW17 - DLW Admin (WIOA)	35451	Heritage Scenic Byway Signage Project
30370	Gr# 274YT17 - I/S Youth (WIOA)	35719	Lebanon Water Works - SRF
30371	Gr# 270AD17 - Adult Admin (WIOA)	35722	City of Hodgenville - SRF
30372	Gr# 270AD17 - Adult (WIOA)	35723	Marion Co. Assoc for the Handicapped CDBG ED
30371	Gr# 270AD17 - Adult Admin (WIOA)	35910	City of Bloomfield KIA - IEDF DC
30450	DOD - Office of Economic Adjustment	35940	City of Brandenburg KIA-TDF
30598	Regional SPGE Technical Assistance	35950	City of Brandenburg KIA - IEDF DC
31200	LTADD Admin Pool (WIOA)	35951	Brandenburg KIA-IEDF Sewer
32001	Workforce Innovation and Opportunity Act	35970	Meade Co. KIA-IEDF
32500	Title III Aging Planning & Admin	35981	City of West Point KIA-IEDF
32510	Title III-B Support Services	35982	City of Vine Grove KIA-IEDF
32520	Title III-C1	35987	City of West Point KIA-IEDF
32530	Title III-C2	35989	City of Cloverport WX21027042
32540	Title III-D Preventive Health	36800	Internet Service DC
32550	Title III-E Caregiver	38000	RLF - EDA
32560	Title VII Elder Abuse	38500	Preliminary Project Balances
32570	Title VII Ombudsman	39000	Operational Cost Pool
32750	Nutrition Services Incentive Prog "NSIP"	39600	Invested in Fixed Assets
33000	Homecare Administration	39610	Fund Balance - NSIP Meals
33010	Homecare Social Services	39620	Fund Balance - Trust General Fund
33020	Homecare H-D Meals	39630	Fund Balance - RLF Admin Unrestricted
33100	Adult Day Care Administration	39640	Fund Balance - Operations Special Fund
33110	Adult Day Care Services	39700	General Ledger
33150	KY Caregiver Support Administration	39800	Fringe Benefit Pool
33160	KY Caregiver Support Grandparent Services	39900	Shared/Indirect Cost Pool
33190	CMS-SHIP Admin		

General Ledger & Transaction Codes**Continued****Revenue**

40000	EDA Federal (ADD)	43200	CMS-SHIP Federal
40000	Client Advance Funds (CDO)	43300	Personal Care Attendant Program State
40001	Applied Refund Revenue (WIOA)	43330	ADRC Medicaid Federal
40002	Applied Program Income (WIOA)	43331	ADRC – Non Medicaid Match State
40003	WIOA – Fixed Assets (WIOA)	43332	Program Development & Implementation State
40004	WIRED – Fixed Assets (WIOA)	43351	ACA MIPPA / AAA
40005	Other Revenue	43361	ACA MIPPA/ SHIP
40006	Applying Overdrawn Funds (WIOA)	43373	Functional Assessment Services Team
40012	Admin Pool	43400	State LTC Ombudsman Services State
40013	Program Pool (WIOA)	43441	Consumer Directed Options State
40020	Proceeds From Sell of Equipment (WIOA)	43551	Traumatic Brain Injury
40100	CDBG Federal	43490	Senior Center Support
40100	Support Broker (CDO)	43500	United Way
40150	Medicaid Recoupments (CDO)	43600	Prescription Assistance Program (KPAP)
40200	EDA State (ADD)	43700	KY Elder Readiness Initiative
40200	Financial Admin. (CDO)	43800	LT Mental Health & Aging Coalition
40300	CDBG State (ADD)	46500	District Contract Activities-Other Agencies
40300	Client Expense Reimbursement (CDO)	46510	District Contract Activities-Cities
40332	Gr# 274YT16 Admin (WIOA)	46520	District Contract Activities-Counties
40333	Gr# 274YT16 I/S Youth (WIOA)	46530	District Contract Activities Federal
40334	Gr# 274YT16 O/S Youth (WIOA)	46540	District Contract Activities State
40350	Refund Credit toward "Advance" (CDO)	46800	Internet Service Contract Activities
40352	Gr# 272DW15 – DLW (WIOA)	47100	Interest Income – MM Account
40353	Gr# 272DW16 – DLW Admin (WIOA)	47200	Interest Income – Certificates of Deposit
40354	Gr# 270AD16 – Adult (WIOA)	47300	Trust Equipment Usage
40355	Gr# 270AD15 – Adult Admin (WIOA)	47320	Service Providers
40356	Gr# 274SR16 – Incentive (WIOA)	47330	Elder Abuse Coalition
40358	Gr# 273AD16 – Adult Admin (WIOA)	47400	Other Income
40359	Gr# 273AD16 – Adult (WIOA)	47500	Local Contributions
40360	Gr# 271DW16 – DLW Admin (WIOA)	47600	Local In-Kind Revenue
40361	Gr# 271DW16 – DLW (WIOA)	47800	Passthru Contract Match
40400	JFA State Unmatched	48000	Local Match Donation
40500	Transportation – Federal	48010	Local In-Kind Match
40600	Transportation – State (ADD)	48018	Brandenburg MPO Local Match
40600	Support Broker – Client Liability (CDO)	48020	Hardin Co MPO Local Match
40610	Uncollectible Client Liability Premium (CDO)	48100	Applied NSIP
40700	Kentucky Infrastructure Authority	48120	E-town MPO Local Match
40800	Kentucky Office of Homeland Security	48220	Radcliff MPO Local Match
41000	Office of Economic Adjustment	48300	Applied Program Income
41100	CWK Division of Waste Management	48320	Meade Co MPO Local Match
41900	Client Care Supplies (CDO)	48400	Passthru to Sub-Contractors
41598	DLG Special Projects State	48420	Vine Grove MPO Local Match
42001	Workforce Innovation and Opportunity Act	48500	Local Funds Transferred (ADD)
42500	Title III Aging Planning & Admin Federal	48500	Transfer to ADD (CDO)
42501	Title III Aging Planning & Admin State	48510	Transfer Federal/State Revenue (ADD)
42510	Title III-B Support Services Federal	48510	Uncollectible Client Expenses (CDO)
42511	Title III-B Support Services State	48600	Contractor Program Income
42520	Title III-C1 Congregate Meals Federal	48700	Contractor Cash Match (ADD)
42521	Title III-C1 Congregate Meals State	48700	Contractor Cash (WIOA)
42530	Title III-C2 Home-Delivered Meals Federal	48800	Contractor In-Kind Match (ADD)
42531	Title III-C2 Home-Delivered Meals State	48800	Contractor In-Kind (WIOA)
42540	Title III-D Preventive Health Federal	48900	Agency Purchased
42541	Title III-D Preventive Health State	49000	RLF EDA
42550	Title III-E Caregiver Federal	49100	RLF Loan Principle Repaid
42551	Title III-E Caregiver State	49200	RLF Interest Paid
42560	Title VII Elder Abuse Federal	49300	RLF Late Fees
42561	Title VII Elder Abuse State	49400	RLF Service Fees
42570	Title VII Ombudsman Support Federal	49500	RLF Bank Interest
42571	Title VII Ombudsman Support State	49600	RLF LTDF Match
42750	NSIP Federal	49700	RLF Other/Special Fees
43000	HomeCare State	49790	RLF Bad Debt Recovery
43100	Adult Day Care State	49800	RLF Transfer to Administration
43150	KY Caregiver Support Program State	49900	Reclass 49100-P/Y to 19200-RLF A/R

General Ledger & Transaction Codes
Continued

Expenses

50000	Salaries (ADD)	56350	Workshops (WIOA)
50000	Salaries (CDO)	56400	Support Services (WIOA)
50000	Salaries (WIOA)	56500	OJT – Manufacturing (WIOA)
50097	Contractor Indirect (WIOA)	56600	Contract I.T.A (WIOA)
50100	Contractor Supplies (WIOA)	56700	OJT – Business Services (WIOA)
50150	Contractor Travel/Staff (WIOA)	56800	Tourism/Hospitality (WIOA)
50175	Contractor Travel/Client (WIOA)	56900	Food/Beverage Industry (WIOA)
50200	Contractor Marketing (WIOA)	57100	Incumbent Work Contract (WIOA)
50250	Contractor Other Program Costs (WIOA)	57200	Education (WIOA)
50300	Stipends (WIOA)	57250	New Automotive (WIOA)
50350	Contractor Training (WIOA)	57300	Information Tech (WIOA)
50400	Contractor Space Costs (WIOA)	57400	Business Services (WIOA)
50500	Fringe Benefits (ADD)	57500	Direct Training (WIOA)
50500	Fringe Benefits (CDO)	57600	Transportation (WIOA)
50500	Fringe Benefits (WIOA)	57700	Healthcare Training (WIOA)
50510	Fringe Benefits Adjustments (CDO)	57800	Manufacturing Training (WIOA)
50550	Refund Fringe – FICA/MC (CDO)	57900	Logistics (WIOA)
50550	Contractor's Fringe (WIOA)	58000	Contract Reimbursement (WIOA)
50600	Fringe – FICA (ADD)	58100	Job Relocation Assistance (WIOA)
50600	Fringe – FICA Match (CDO)	58200	Contract Incentive Payment (WIOA)
50600	Fringe – FICA (WIOA)	58900	KCTCS Tuition Waiver (WIOA)
50700	Fringe – Health (ADD)	59000	WIOA Transition Activity (WIOA)
50700	Fringe – Worker's Comp. (WIOA)	59100	Customized Training (WIOA)
50800	Fringe – Dental	59300	Career Center's Incentive (WIOA)
50900	Fringe – Retirement (ADD)	59500	Professional Services (WIOA)
50900	Worker's Compensation (WIOA)	59600	Operational Cost Pool (ADD)
51000	Fringe – LT Disability/Life (ADD)	59600	Contractor's Professional Services (WIOA)
51000	Contract Labor (CDO)	59700	Indirect Administrative Costs (ADD)
51000	Contractor Educational Material (WIOA)	59700	Indirect Costs (CDO)
51100	Fringe – Vision	59900	Shared (Common) Cost Pool
51200	Fringe – Unemployment (ADD)	60000	Advertising & Printing (ADD)
51200	Fringe – Unemployment (CDO)	60000	Administrative Costs (CDO)
51200	Contractor Insurance (WIOA)	60000	LTADD Staff Costs (WIOA)
51500	Direct Workers Comp (ADD)	60500	Professional Services (ADD)
51500	Contractor Communications (WIOA)	60500	LTADD Professional Svcs. (WIOA)
51600	Medical Exams/Prevention (ADD)	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 (ADD)
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 Services (WIOA)
52200	Uncollectible Client Liability	61500	Telephone (ADD)
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 (ADD)
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 Premiums (CDO)	65500	College Tuition (ADD)
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

General Ledger & Transaction Codes
Continued

Expenses, continued

69000	CR Background Checks (ADD)	81000	Contractor In-Kind Expense
69000	LTADD WIOA Transition Activity (WIOA)	81500	Contractor Advance
69200	LTADD Career Ctr's Incentive (WIOA)	82000	Contracts-not yet obligated
69300	LTADD Incentive (WIOA)	82100	Added Units-Unapplied NSIP
69400	LTADD Resource/Con Upgrade (WIOA)	82500	Program Income Expense
70000	Dues and Subscriptions	86100	LTADD Client/Direct Support
71000	Conference and Registrations	86200	LTADD Contractual/Client Support
73000	Travel	87000	Contractor Cash Match (WIOA)
73003	Travel - Day Travel Meals	88000	Contractor In-Kind Match (WIOA)
73100	Staff Vehicles Expense	92500	Passthru Contract Funds to Others
73200	Training	92600	Passthru Funds
75000	Grant Purchased Equipment	92700	Passthru - Preparedness Supplies
75500	Gain on Sale of Equipment	93000	Passthru Grant Personnel
76000	WIOA Grant Equipment Purchase	93060	Passthru Grant Fringe Benefits
78000	In-Kind Goods and Services	93650	Passthru Grant Supplies
78100	In-Kind Space	93730	Passthru Grant Travel
78200	In-Kind Board/Committee	93750	Passthru Grant Other Expenses
78300	In-Kind Citizen Members	96500	RLF Loans Disbursed
78400	In-Kind Staff Volunteers	96700	Reclass 96500-P/Y to 19200
79900	Prior Period Adjustment - Expenses	96800	RLF Loan Written Off
80000	Contractor Expense		
80100	Contractor Travel		
80500	Contractor Equipment Purchased		

FORMAL BOOKS OF ENTRY

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

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

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

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

COST DESCRIPTIONS AND ALLOCATION METHODOLOGY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 11. Rent** – costs for rent of our One-Stop Career Centers that house our Workforce Innovation and Opportunity Act Client Services Managers are charged directly to the Workforce Innovation and Opportunity Act program. Other rent related costs (i.e. costs associated with the primary facility) that cannot be readily identified as benefiting a specific grant program are charged to the common cost pool and are allocated on the basis of salary, fringe and worker's compensation with exception of the salary and benefit costs associated with the employees located at the One-Stop Career Centers.
- 12. Insurance and Bond Expense** – The cost of insurance/bond expense cannot be readily identified as benefiting a specific grant program or cost objective; the cost is charged to the applicable cost pool and is allocated on the basis of salary, fringe and worker's compensation. For example, insurance on the primary location is charge directly to the common cost pool and the cost for bond insurance for the administrative staff is charged directly to the indirect administrative cost pool.
- 13. Common Cost Pool** – consists of occupancy and other facility costs that support all programs located at the primary LTADD facility. Examples of common cost expenses are salary and benefits for the Receptionist, salary and benefits for Network Specialist, janitorial services, depreciation, building supplies, maintenance/repairs to the building, mowing services, insurance, maintenance/repairs to computer equipment and any cost that benefits the main facility and it's occupants. These costs are directly charged to a common cost pool element (999000) throughout the month. Costs charged to the common cost pool are independent of the costs charged to the other cost pools. The common cost pool is the first pool to close during the month-end closing process and does not get allocated any portion of the indirect administrative or operational cost pools. During the month-end closing process, an actual year-to-date rate is determined using the ratio of actual year-to-date common cost pool expenses to actual year-to-date salaries, fringe, and worker's compensation (base). The base of the common cost pool is reduced by the Workforce Innovation and Opportunity Act Case Management staff salary, fringe and worker's compensation

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

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

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

15. **Operational Cost Pool** – consists of costs for activities related to the Board of Directors and general management activities that benefit all programs and that cannot be directly charged to a program or cost objective. Examples of operational costs are expenses for salaries and benefits of staff that support Board activities, salary and benefits for the Executive Director, agency owned vehicle expense, agency owned vehicles, 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 2017

	DIRECT COSTS	OPERATIONAL COST POOL	INDIRECT ADMINISTRATIVE COST POOL	COMMON COST POOL	TOTAL
PERSONNEL					
Salaries	1,367,753	199,131	158,950	54,401	1,780,235
Fringe Benefits	598,705	90,283	59,416	24,665	773,069
Direct Workers' Comp.	17,300	1,096	588	335	19,319
TOTAL PERSONNEL	1,983,758	290,510	218,954	79,401	2,572,623
OPERATING EXPENSES					
Advertising & Printing	9,920	900	3,500	2,400	16,720
Professional Services (Consultants)	425,659	6,100	21,845		453,604
Maintenance and Repairs (Equipment)	38,479	325	6,000	7,100	51,904
Telephone	4,878	13,000		550	18,428
Cell Phone	3,745	1,400			5,145
Building Rents & Leases	24,000			95,000	119,000
Insurance & Bonds		14,500	1,670	0	16,170
Supplies & Postage	35,050	8,200	3,100	8,200	54,550
Other (including Depreciation Expense)	34,290	2,200	690	7,470	44,650
Prior year Expenses	18,890				18,890
Other-In-Kind Match Expense					0
Contracts-Aging (includes Match)	2,194,008				2,194,008
Contracts-WIOA Services	176,739				176,739
Contracts-Unobligated/Not Yet Contracted	170,527				170,527
Other-Aging Direct Client Support	1,501,383				1,501,383
Other-WIOA Direct Client Support	159,580				159,580
Pass Thru Funds to others	97,602				97,602
Expenses Not Yet Obligated	12,141				12,141
TOTAL OPERATING EXPENSES	4,906,891	46,625	36,805	120,720	5,111,041
ADMINISTRATION					
Dues & Subscriptions	16,995	11,000	350	15	28,360
Conference & Registrations	13,230	8,100	1,800	250	23,380
Travel	30,921	18,500	800	175	50,396
Staff Vehicles	20,012	11,900	350	275	32,537
Training	19,242	350	1,300	300	21,192
Materials (Grant Purchased Equipment)	1,700				1,700
TOTAL ADMINISTRATION	102,100	49,850	4,600	1,015	157,565
TOTAL BUDGET	6,992,749	386,985	260,359	201,136	7,841,229
Shared Applied to Operational & Indirect		28,053	21,143	-49,196	
Indirect Applied to Operational		35,959	-35,959		
GRAND TOTAL BUDGET	6,992,749	450,997	245,543	151,940	7,841,229

FY 2017 DISTRIBUTION of COST POOLS

Description	OPERATIONAL COST POOL		
	S/B Subj. to Operational Costs	Operational Costs	% of Total
1120 Community & Economic Planning & Development	69,747	15,857	3.5159%
1125 Community Development Block Grant (CDBG)	25,959	5,902	1.3086%
1140 Management Assistance	26,481	6,020	1.3349%
1150 Program Administration	20,918	4,756	1.0545%
TOTAL JFA PROGRAMS	143,105	32,535	7.2139%
KTC Regional Transportation	58,312	13,256	2.9395%
KTC Metropolitan Planning Organization (MPO)	92,689	21,072	4.6724%
EDA Revolving Loan Fund Administration (RLF)	4,501	1,023	0.2269%
KTC Local Road Updates	11,266	2,562	0.5679%
KIA Mgmt. Services & WRIS	48,453	11,016	2.4425%
Office of Economic Adjustment	6,751	1,534	0.3403%
District Contracts - Community Dev Block Grant	35,772	8,132	1.8032%
District Contracts - State Revolving Fund	29,780	6,770	1.5012%
District Contracts - Industrial Development Foundation Revolving Fund	2,789	634	0.1406%
District Contracts - Other	21,277	4,837	1.0726%
Information Technology Contracts	11,326	2,574	0.5709%
Title III Aging Planning & Admin	71,223	16,192	3.5903%
Title III-B Case Mgmt. & Assessment	30,491	6,932	1.5370%
Title III-D Preventative Health	6,332	1,440	0.3192%
Family Caregiver Coordinator Program	49,106	11,164	2.4754%
Title VII Elder Abuse	2,507	570	0.1264%
Title VII Ombudsman	2,936	668	0.1480%
LTADD Kynector Project	25,987	5,908	1.3100%
Off-Site Kynector Project	20,832	4,736	1.0501%
Homecare Planning & Admin.	82,302	18,711	4.1488%
Homecare Assessment & Case Mgmt.	190,179	43,236	9.5868%
PCAP Administration	32,112	7,300	1.6187%
KY Caregiver (Grandparent) Admin	2,708	615	0.1365%
KY Caregiver (Grandparent)	7,321	1,665	0.3690%
Functional Assessment Service Team	1,141	260	0.0575%
Prescription Assistance Program Admin (KPAP)	2,378	541	0.1199%
Consumer Directed Options (CDO)	293,609	66,750	14.8006%
Trust - General Fund	0	0	0.0000%
LTADD WIOA Programs	307,076	69,814	15.4795%
* Career Center WIOA Services	389,497	88,550	19.6343%
TOTAL NON-JFA PROGRAMS	1,840,653	418,462	92.7860%
TOTAL SALARIES/BENEFITS BASE FOR DISTRIBUTION	1,983,758	450,997	100.00%

FY 2017 DISTRIBUTION of COST POOLS

Description	ADMINISTRATIVE COST POOL		
	S/B Subj to Indirect Costs	Administrative Indirect Costs	% of Total
1120 Community & Economic Planning & Development	69,747	8,633	3.5159%
1125 Community Development Block Grant (CDBG)	25,959	3,213	1.3086%
1140 Management Assistance	26,481	3,278	1.3349%
1150 Program Administration	20,918	2,589	1.0545%
TOTAL JFA PROGRAMS	143,105	17,713	7.2139%
KTC Regional Transportation	58,312	7,218	2.9395%
KTC Metropolitan Planning Organization (MPO)	92,689	11,473	4.6724%
EDA Revolving Loan Fund Administration (RLF)	4,501	557	0.2269%
KTC Local Road Updates	11,266	1,394	0.5679%
KIA Mgmt. Services & WRIS	48,453	5,997	2.4425%
Office of Economic Adjustment	6,751	836	0.3403%
District Contracts - Community Dev Block Grant	35,772	4,428	1.8032%
District Contracts - State Revolving Fund	29,780	3,686	1.5012%
District Contracts - Industrial Development Foundation Revolving Fund	2,789	345	0.1406%
District Contracts - Other	21,277	2,634	1.0726%
Information Technology Contracts	11,326	1,402	0.5709%
Title III Aging Planning & Admin	71,223	8,816	3.5903%
Title III-B Case Mgmt. & Assessment	30,491	3,774	1.5370%
Title III-D Preventative Health	6,332	784	0.3192%
Family Caregiver Coordinator Program	49,106	6,078	2.4754%
Title VII Elder Abuse	2,507	310	0.1264%
Title VII Ombudsman	2,936	363	0.1480%
LTADD Kynector Project	25,987	3,217	1.3100%
Off-Site Kynector Project	20,832	2,578	1.0501%
Homecare Planning & Admin.	82,302	10,187	4.1488%
Homecare Assessment & Case Mgmt.	190,179	23,540	9.5868%
PCAP Administration	32,112	3,975	1.6187%
KY Caregiver (Grandparent) Admin	2,708	335	0.1365%
KY Caregiver (Grandparent)	7,321	906	0.3690%
Functional Assessment Service Team	1,141	141	0.0575%
Prescription Assistance Program Admin (KPAP)	2,378	294	0.1199%
Consumer Directed Options (CDO)	293,609	36,342	14.8006%
Trust - General Fund	0	0	0.0000%
LTADD WIOA Programs	307,076	38,009	15.4795%
* Career Center WIOA Services	389,497	48,211	19.6343%
TOTAL NON-JFA PROGRAMS	1,840,653	227,830	92.7860%
TOTAL SALARIES/BENEFITS BASE FOR DISTRIBUTION	1,983,758	245,543	100.00%

FY 2017 DISTRIBUTION of COST POOLS

Description	COMMON COST POOL				
	Salaries / Benefits	% of Total	S/B Subj. to Shared Costs	Shared Costs	% of Total
1120 Community & Economic Planning & Development	69,747	3.5159%	69,747	6,735	4.43280%
1125 Community Development Block Grant (CDBG)	25,959	1.3086%	25,959	2,507	1.64984%
1140 Management Assistance	26,481	1.3349%	26,481	2,557	1.68301%
1150 Program Administration	20,918	1.0545%	20,918	2,020	1.32945%
TOTAL JFA PROGRAMS	143,105	7.2139%	143,105	13,819	9.09510%
KTC Regional Transportation	58,312	2.9395%	58,312	5,631	3.70605%
KTC Metropolitan Planning Organization (MPO)	92,689	4.6724%	92,689	8,951	5.89089%
EDA Revolving Loan Fund Administration (RLF)	4,501	0.2269%	4,501	435	0.28606%
KTC Local Road Updates	11,266	0.5679%	11,266	1,088	0.71602%
KIA Mgmt. Services & WRIS	48,453	2.4425%	48,453	4,679	3.07945%
Office of Economic Adjustment	6,751	0.3403%	6,751	652	0.42906%
District Contracts - Community Dev Block Grant	35,772	1.8032%	35,772	3,454	2.27351%
District Contracts - State Revolving Fund	29,780	1.5012%	29,780	2,876	1.89268%
District Contracts - Industrial Development Foundation Revolving Fund	2,789	0.1406%	2,789	269	0.17726%
District Contracts - Other	21,277	1.0726%	21,277	2,055	1.35227%
Information Technology Contracts	11,326	0.5709%	11,326	1,094	0.71983%
Title III Aging Planning & Admin	71,223	3.5903%	71,223	6,878	4.52661%
Title III-B Case Mgmt. & Assessment	30,491	1.5370%	30,491	2,944	1.93787%
Title III-D Preventative Health	6,332	0.3192%	6,332	611	0.40243%
Family Caregiver Coordinator Program	49,106	2.4754%	49,106	4,742	3.12095%
Title VII Elder Abuse	2,507	0.1264%	2,507	242	0.15933%
Title VII Ombudsman	2,936	0.1480%	2,936	284	0.18660%
LTADD Kynector Project	25,987	1.3100%	25,987	2,509	1.65162%
Off-Site Kynector Project	20,832	1.0501%	0	0	0.00000%
Homecare Planning & Admin.	82,302	4.1488%	82,302	7,948	5.23074%
Homecare Assessment & Case Mgmt.	190,179	9.5868%	190,179	18,365	12.08691%
PCAP Administration	32,112	1.6187%	32,112	3,101	2.04089%
KY Caregiver (Grandparent) Admin	2,708	0.1365%	2,708	262	0.17211%
KY Caregiver (Grandparent)	7,321	0.3690%	7,321	707	0.46529%
Functional Assessment Service Team	1,141	0.0575%	1,141	110	0.07252%
Prescription Assistance Program Admin (KPAP)	2,378	0.1199%	2,378	230	0.15113%
Consumer Directed Options (CDO)	293,609	14.8006%	293,609	28,353	18.66045%
Trust - General Fund	0	0.0000%	0	0	0.00000%
LTADD WIOA Programs	307,076	15.4795%	307,076	29,651	19.51636%
* Career Center WIOA Services	389,497	19.6343%	0	0	0.00000%
TOTAL NON-JFA PROGRAMS	1,840,653	92.7860%	1,430,324	138,121	90.90489%
TOTAL SALARIES/BENEFITS BASE FOR DISTRIBUTION	1,983,758	100.00%	1,573,429	151,940	100.00%

LTADD FY 2017 BUDGET REVENUES & EXPENDITURES	Community & Economic Planning & Development 112000	Community Development Block Grant 112500	Management Assistance 114000	Program Administration 115000	Joint Funding Agreement (JFA) TOTAL
	56%		25%	19%	
REVENUES					
JFA EDA-Federal	35,279		15,750	11,970	63,000
JFA CDBG-Federal		18,500			18,500
Transportation, KTC-Federal					
Dept. of Defense Office of Economic Adj-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	35,279	18,500	15,750	11,970	81,500
JFA EDA-State	8,820		3,939	2,993	15,750
JFA CDBG-State		18,500			18,500
JFA Unmatched-State	33,394		14,908	11,330	59,633
Transportation, KTC-State					0
KY Infrastructure Authority-State					0
Aging, CHFS-State					0
Other-State					0
TOTAL STATE	42,214	18,500	18,847	14,323	93,883
Cities/Counties - Federal Revenue					0
Cities/Counties - State Revenue					0
Cities/Counties - Local Revenue					0
Trust Reserve					0
Transfer General Funds to Match/Balance	28,753	2,347	5,738	4,001	40,839
Charges for Services					0
Other Revenue					0
TOTAL LOCAL COUNTY/CITY GOV	28,753	2,347	5,738	4,001	40,839
Cash Match/Program Income	0	0	0	0	0
Contractor In-Kind	0	0	0	0	0
Interest Income	0	0	0	0	0
TOTAL OTHER	0	0	0	0	0
TOTAL REVENUES	106,246	39,347	40,335	30,294	216,222
BUDGET EXPENDITURES					
Salaries	47,775	17,784	18,140	14,331	98,030
Fringe Benefit Allocation	21,669	8,063	8,225	6,498	44,455
Direct Workers' Comp. Insurance	303	112	118	89	620
TOTAL DIRECT PERSONNEL	69,747	25,959	26,481	20,918	143,105
Advertising & Printing	70	125	445		640
Professional Services (Consultants)					0
Maintenance & Repairs-Equipment	1,570				1,570
Telephone					0
Cell Phone	765				765
Building Rents & Leases					0
Insurance & Bonds					0
Supplies & Postage	529	94	1,000	11	1,634
Other/Miscellaneous Expenses	65				65
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	2,999	219	1,445	11	4,674
Dues & Subscriptions	175		119		294
Conference & Registrations	430		220		650
Travel	1,390	20	25		1,435
Staff Vehicle Expense	180	565	190		935
Training	100	962			1,062
Capital Outlay (Equipment)					0
TOTAL DIRECT ADMINISTRATION	2,275	1,547	554	0	4,376
OPERATIONAL COSTS POOL	15,857	5,902	6,020	4,756	32,535
INDIRECT ADMINISTRATIVE COSTS POOL	8,633	3,213	3,278	2,589	17,713
COMMON COSTS POOL	6,735	2,507	2,557	2,020	13,819
TOTAL EXPENDITURES	106,246	39,347	40,335	30,294	216,222

LTADD FY 2017 BUDGET REVENUES & EXPENDITURES

KTC Regional Transportation 140000	KTC Metropolitan Planning Organization (MPO) 1405XX	Lincoln Heritage Scenic Byway Project (Signage)	EDA Revolving Loan Fund Admin 141000	EDA Revolving Loan Fund	KTC Local Road Updates 1540XX	Kentucky Infrastructure Authority Mgmt Services & WRIS 146700	Office of Economic Adjustment	District Contracts Community Dev Block Grants	District Contracts State Revolving Fund	District Contracts Industrial Dev. Foundation Revolving Fund
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REVENUES	KTC Regional Transportation 140000	KTC Metropolitan Planning Organization (MPO) 1405XX	Lincoln Heritage Scenic Byway Project (Signage)	EDA Revolving Loan Fund Admin 141000	EDA Revolving Loan Fund	KTC Local Road Updates 1540XX	Kentucky Infrastructure Authority Mgmt Services & WRIS 146700	Office of Economic Adjustment	District Contracts Community Dev Block Grants	District Contracts State Revolving Fund	District Contracts Industrial Dev. Foundation Revolving Fund
JFA EDA-Federal											
JFA CDBG-Federal											
Transportation, KTC-Federal		108,000	73,182			15,700			173,946		
Dept. of Defense Office of Economic Adj-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	108,000	73,182	0	0	15,700	0	173,946	0	0	0
JFA EDA-State											
JFA CDBG-State											
JFA Unmatched-State											
Transportation, KTC-State	78,067	6,750					79,120				
KY Infrastructure Authority-State											
Aging, CHFS-State											
Other-State											
TOTAL STATE	78,067	6,750	0	0	0	0	79,120	0	0	0	0
Cities/Counties - Federal Revenue									52,055		
Cities/Counties - State Revenue										43,466	
Cities/Counties - Local Revenue		20,250	19,520								
Trust Reserve											
Transfer General Funds to Match/Balance	10,414	2,023	4,900			720		0	19,515		4,500
Charges for Services				9,188	(9,188)						
Other Revenue											
TOTAL LOCAL COUNTY/CITY GOV	10,414	22,273	24,420	9,188	(9,188)	720	0	19,515	52,055	43,466	4,500
Cash Match/Program Income	0	0		0	0		0			0	0
Contractor In-Kind	0	0		0	0		0			0	0
Interest Income					18,375						
TOTAL OTHER	0	0	0	0	18,375	0	0	0	0	0	0
TOTAL REVENUES	88,481	137,023	97,602	9,188	9,187	16,420	79,120	193,461	52,055	43,466	4,500

BUDGET EXPENDITURES	KTC Regional Transportation 140000	KTC Metropolitan Planning Organization (MPO) 1405XX	Lincoln Heritage Scenic Byway Project (Signage)	EDA Revolving Loan Fund Admin 141000	EDA Revolving Loan Fund	KTC Local Road Updates 1540XX	Kentucky Infrastructure Authority Mgmt Services & WRIS 146700	Office of Economic Adjustment	District Contracts Community Dev Block Grants	District Contracts State Revolving Fund	District Contracts Industrial Dev. Foundation Revolving Fund
Salaries	39,945	63,498		3,086		7,718	33,192	4,629	24,504	20,400	1,911
Fringe Benefit Allocation	18,113	28,791		1,400		3,499	15,050	2,099	11,111	9,250	866
Direct Workers' Comp. Insurance	254	400		15		49	211	23	157	130	12
TOTAL DIRECT PERSONNEL	58,312	92,689	0	4,501	0	11,266	48,453	6,751	35,772	29,780	2,789
Advertising & Printing	80	310		25			180				
Professional Services (Consultants)				1,475			2,920		180,863		
Maintenance & Repairs-Equipment	1,335	1,244									
Telephone											
Cell Phone											
Building Rents & Leases											
Insurance & Bonds				317		50	75	250			
Supplies & Postage	20	99		75						37	43
Other/Miscellaneous Expenses					9,187						
Prior Year Expenses											
Contracts-Program Services (& Match)											340
Contracts-Unobligated/Not Yet Contracted											
LTADD Client/Direct Support			97,602								
PassThru Funds to Others											
Expenses - Not Yet Obligated											
TOTAL DIRECT OTHER OPERATING COSTS	1,435	1,653	97,602	1,892	9,187	50	3,175	181,113	0	37	383
Dues & Subscriptions	981	225					500				
Conference & Registrations	640	470		50			1,600			120	
Travel				350				2,575			
Staff Vehicle Expense	658	270		80		60	2,200		269	197	80
Training	350	220		300			1,500				
Capital Outlay (Equipment)											
TOTAL DIRECT ADMINISTRATION	2,629	1,185	0	780	0	60	5,800	2,575	269	317	80
OPERATIONAL COSTS POOL	13,256	21,072	0	1,023	0	2,562	11,016	1,534	8,132	6,770	634
INDIRECT ADMINISTRATIVE COSTS POOL	7,218	11,473	0	557	0	1,394	5,997	836	4,428	3,686	345
COMMON COSTS POOL	5,631	8,951	0	435	0	1,088	4,679	662	3,454	2,876	269
TOTAL EXPENDITURES	88,481	137,023	97,602	9,188	9,187	16,420	79,120	193,461	52,055	43,466	4,500

LTADD FY 2017 BUDGET REVENUES & EXPENDITURES	District Contracts KIA-IEDF	District Contracts Other	Information Technology Contracts 1568XX	NON-JFA	COMMUNITY &
				Community & Economic Development TOTAL	ECONOMIC DEVELOPMENT TOTAL
REVENUES					
JFA EDA-Federal				0	63,000
JFA CDBG-Federal				0	18,500
Transportation, KTC-Federal				196,882	196,882
Dept. of Defense Office of Economic Adj-Federal				173,946	173,946
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	370,828	452,328
JFA EDA-State				0	15,750
JFA CDBG-State				0	18,500
JFA Unmatched-State				0	59,633
Transportation, KTC-State				84,817	84,817
KY Infrastructure Authority-State				79,120	79,120
Aging, CHFS-State				0	0
Other-State				0	0
TOTAL STATE	0	0	0	163,937	257,820
Cities/Counties - Federal Revenue				52,055	52,055
Cities/Counties - State Revenue	18,890			62,356	62,356
Cities/Counties - Local Revenue		30,880		70,650	70,650
Trust Reserve				0	0
Transfer General Funds to Match/Balance			4,000	41,572	82,411
Charges for Services			14,245	18,745	18,745
Other Revenue				0	0
TOTAL LOCAL COUNTY/CITY GOV	18,890	30,880	18,245	245,378	286,217
Cash Match/Program Income			0	0	0
Contractor In-Kind			0	0	0
Interest Income				18,375	18,375
TOTAL OTHER	0	0	0	18,375	18,375
TOTAL REVENUES	18,890	30,880	18,245	798,518	1,014,740
BUDGET EXPENDITURES					
Salaries		14,575	7,757	221,215	319,245
Fringe Benefit Allocation		6,809	3,517	100,305	144,760
Direct Workers' Comp. Insurance		93	52	1,396	2,016
TOTAL DIRECT PERSONNEL	0	21,277	11,326	322,916	466,021
Advertising & Printing			5	600	1,240
Professional Services (Consultants)				180,863	180,863
Maintenance & Repairs-Equipment			800	7,774	9,344
Telephone				0	0
Cell Phone			775	775	1,540
Building Rents & Leases				0	0
Insurance & Bonds				0	0
Supplies & Postage			104	915	2,549
Other/Miscellaneous Expenses				9,342	9,407
Prior Year Expenses	18,890			18,890	0
Contracts-Program Services (& Match)				0	0
Contracts-Unobligated/Not Yet Contracted				340	340
LTADD Client/Direct Support				0	0
PassThru Funds to Others				97,602	97,602
Expenses - Not Yet Obligated				0	0
TOTAL DIRECT OTHER OPERATING COSTS	18,890	0	1,684	317,101	321,775
Dues & Subscriptions				1,706	2,000
Conference & Registrations				2,880	3,530
Travel			15	2,940	4,375
Staff Vehicle Expense		77	150	4,041	4,976
Training				2,370	3,432
Capital Outlay (Equipment)				0	0
TOTAL DIRECT ADMINISTRATION	0	77	165	13,937	18,313
OPERATIONAL COSTS POOL		4,837	2,574	73,410	105,945
INDIRECT ADMINISTRATIVE COSTS POOL		2,634	1,402	39,970	57,683
COMMON COSTS POOL		2,055	1,094	31,184	45,003
TOTAL EXPENDITURES	18,890	30,880	18,245	798,518	1,014,740

LTADD FY 2017 BUDGET REVENUES & EXPENDITURES

	Title III Aging Planning & Admin 132500	Title III-B Support Services & CM 132600	Title III-C1 Congregate Meals	Title III-C2 Home Delivered Meals	Title III-D Preventive Health	Title III-E Caregiver Coordinator Program 132900	Title VII Elder Abuse	Title VII Ombudsman	LTADD Kynector Project 133XXX	Off-Site Kynector Project 333XXX
REVENUES										
JFA EDA-Federal										
JFA CDBG-Federal										
Transportation, KTC-Federal										
Dept. of Defense Office of Economic Adj.-Federal										
Aging, CHFS-Federal	76,626	207,596	268,513	159,260	16,843	110,994	4,310	7,183		
Aging, CHFS-Federal Carryover Not Yet Awarded			73,616							
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	76,626	207,596	342,129	159,260	16,843	110,994	4,310	7,183	0	0
JFA EDA-State										
JFA CDBG-State										
JFA Unmatched-State										
Transportation, KTC-State										
KY Infrastructure Authority-State						36,998	761	1,268		
Aging, CHFS-State	37,082	160,219	65,586	2,116						
Other-State										
TOTAL STATE	37,082	160,219	65,586	2,116	0	36,998	761	1,268	0	0
Cities/Counties - Federal Revenue									5,581	7,472
Cities/Counties - State Revenue										
Cities/Counties - Local Revenue										
Trust Reserve										
Transfer General Funds to Match/Balance										
Charges for Services									40,707	25,413
Other Revenue										
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0	46,288	32,885
Cash Match/Program Income		42,168		28,478						
Contractor In-Kind			51,695							
Interest Income										
TOTAL OTHER	0	42,168	51,695	28,478	0	0	0	0	0	0
TOTAL REVENUES	113,708	409,983	459,410	189,854	16,843	147,992	5,071	8,451	46,288	32,885
BUDGET EXPENDITURES										
Salaries	49,027	20,496			4,359	33,023	1,700	1,874	17,610	17,623
Fringe Benefit Allocation	21,837	9,295			1,835	14,975	771	894	7,985	2,604
Direct Workers' Comp. Insurance	359	700			138	1,108	36	68	392	605
TOTAL DIRECT PERSONNEL	71,223	30,491	0	0	6,332	49,106	2,507	2,936	25,987	20,832
Advertising & Printing	405	220				200	27	140	515	315
Professional Services (Consultants)		27,301					100	500		
Maintenance & Repairs-Equipment	110	100				2,010		1,500		
Telephone										
Cell Phone	700									
Building Rents & Leases										
Insurance & Bonds										
Supplies & Postage	614	429				235	1,275	1,795	1,312	
Other/Miscellaneous Expenses										
Prior Year Expenses										
Contracts-Program Services (& Match)	800	336,837	454,610	189,854	6,750	72,532			5,387	
Contracts-Unobligated/Not Yet Contracted										
LTADD Client/Direct Support			4,800			975				
PassThru Funds to Others										
Expenses - Not Yet Obligated										
TOTAL DIRECT OTHER OPERATING COSTS	2,629	364,887	459,410	189,854	6,750	75,952	1,402	3,935	8,567	315
Dues & Subscriptions	780				500		40	25		200
Conference & Registrations	15							40		4,224
Travel	1,300	80				250		10	100	
Staff Vehicle Expense	375	875			126	200		190		
Training	5,500				300	500				
Capital Outlay (Equipment)						950	40	265	100	4,424
TOTAL DIRECT ADMINISTRATION	7,970	955	0	0	926	950	40	265	100	4,424
OPERATIONAL COSTS POOL	16,192	6,932			1,440	11,164	570	668	5,908	4,736
INDIRECT ADMINISTRATIVE COSTS POOL	8,816	3,774			784	6,078	310	363	3,217	2,578
COMMON COSTS POOL	6,878	2,944			611	4,742	242	284	2,509	
TOTAL EXPENDITURES	113,708	409,983	459,410	189,854	16,843	147,992	5,071	8,451	46,288	32,885

**LTADD FY 2017 BUDGET
REVENUES & EXPENDITURES**

	Homecare Planning & Admin 133500	Homecare Social Services & Case Management 134500	Homecare Home Delivered Meals	Personal Care Attendant Program (PCAP) Admin 136000	Personal Care Attendant Program Eva/Coord &Subsidy	KY Caregiver (Grandparent) Admin 137700	KY Caregiver (Grandparent) Support 137800	State Long Term Care Ombudsman 340101	CMS-SHIP July thru March	ACA MIPPA/AAA 136350
REVENUES										
JFA EDA-Federal										
JFA CDBG-Federal										
Transportation, KTC-Federal										
Depart. of Defense Office of Economic Adj-Federal									28,709	14,098
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	0	0	0	0	0	0	0	28,709	14,098
JFA EDA-State										
JFA CDBG-State										
JFA Unmatched-State										
Transportation, KTC-State										
KY Infrastructure Authority-State	121,465	754,413	168,045	47,072	515,813	3,998	35,983	35,114		
Aging, CHFS-State										
Other-State										
TOTAL STATE	121,465	754,413	168,045	47,072	515,813	3,998	35,983	35,114	0	0
Cities/Counties - Federal Revenue										
Cities/Counties - State Revenue										
Cities/Counties - Local Revenue										
Trust Reserve										
Transfer General Funds to Match/Balance										
Charges for Services										
Other Revenue										
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0	0	0
Cash Match/Program Income		55,076	25,110							
Contractor In-Kind										
Interest Income										
TOTAL OTHER	0	55,076	25,110	0	0	0	0	0	0	0
TOTAL REVENUES	121,465	809,489	193,155	47,072	515,813	3,998	35,983	35,114	28,709	14,098
BUDGET EXPENDITURES										
Salaries	56,424	131,751		22,088		1,855	4,926			
Fringe Benefit Allocation	25,452	55,223		9,884		841	2,234			
Direct Workers' Comp. Insurance	426	3,205		140		12	161			
TOTAL DIRECT PERSONNEL	82,302	190,179	0	32,112	0	2,708	7,321	0	0	0
Advertising & Printing	128	740		139		30	56	10	500	
Professional Services (Consultants)		76,925					0	33,798	22,580	14,098
Maintenance & Repairs-Equipment	1,800	13,200								
Telephone		3,525						315	500	
Cell Phone										
Building Rents & Leases										
Insurance & Bonds				190		40	15	296	4,629	
Supplies & Postage	139	2,257		70		8		40	500	
Other/Miscellaneous Expenses		80								
Prior Year Expenses			193,155		515,813					
Contracts-Program Services (& Match)		423,657								
Contracts-Unobligated/Not Yet Contracted		7,800						25,188		
LTADD Client/Direct Support		1,520								
PassThru Funds to Others										
Expenses - Not Yet Obligated										
TOTAL DIRECT OTHER OPERATING COSTS	2,067	529,704	193,155	399	515,813	78	25,259	34,459	28,709	14,098
Dues & Subscriptions								190		
Conference & Registrations	10	180						390		
Travel	180	150		125				25		
Staff Vehicle Expense	50	2,635		60				50		
Training	10	1,500								
Capital Outlay (Equipment)										
TOTAL DIRECT ADMINISTRATION	250	4,465	0	185	0	0	125	655	0	0
OPERATIONAL COSTS POOL	18,711	43,236		7,300		615	1,665			
INDIRECT ADMINISTRATIVE COSTS POOL	10,187	23,540		3,975		335	906			
COMMON COSTS POOL	7,948	18,365		3,101		262	707			
TOTAL EXPENDITURES	121,465	809,489	193,155	47,072	515,813	3,998	35,983	35,114	28,709	14,098

**LTADD FY 2017 BUDGET
REVENUES & EXPENDITURES**

	ACA MIPPA/SHIP	ACA MIPPA/ADRC 136370	Functional Assessment Service Team	Prescription Assistance Program (KPAP) Admin 360110	Prescription Assistance Program (KPAP)	Mental Health	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
Depart. of Defense Office of Economic Adj-Federal										0
Aging, CHFS-Federal	15,535	6,327	2,000							917,994
Aging, CHFS-Federal Carryover Not Yet Awarded										0
Nutrition Services Incentive Program-Federal										73,616
Workforce Innovation & Opp. Act -Federal										0
Workforce Innovation & Opp. Act-Not Yet Awarded										0
Workforce Innovation & Opp. Act-Carryforward										0
Other-Federal										0
TOTAL FEDERAL	15,535	6,327	2,000	0	0	0	0	0	0	991,610
JFA EDA-State										0
JFA CDBG-State										0
JFA Unmatched-State										0
Transportation, KTC-State										0
KY Infrastructure Authority-State								464,200	1,468,900	3,919,033
Aging, CHFS-State				3,500	54,334	1,000				58,834
Other-State										0
TOTAL STATE	0	0	0	3,500	54,334	1,000	0	464,200	1,468,900	3,977,867
Cities/Counties - Federal Revenue										0
Cities/Counties - State Revenue										0
Cities/Counties - Local Revenue										0
Trust Reserve										13,053
Transfer General Funds to Match/Balance										0
Charges for Services							5,000			71,120
Other Revenue										0
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	5,000	0	0	84,173
Cash Match/Program Income										150,832
Contractor In-Kind										51,695
Interest Income										0
TOTAL OTHER	0	0	0	0	0	0	0	0	0	202,527
TOTAL REVENUES	15,535	6,327	2,000	3,500	54,334	1,000	5,000	464,200	1,468,900	5,256,177
BUDGET EXPENDITURES										
Salaries			773	1,630				198,568		563,827
Fringe Benefit Allocation			350	740				90,032		244,952
Direct Workers' Comp. Insurance			18	8				5,009		12,385
TOTAL DIRECT PERSONNEL	0	0	1,141	2,378	0	0	0	293,609	0	821,164
Advertising & Printing			5				1,800	1,200		6,430
Professional Services (Consultants)	15,535	6,327			44,632			3,000		244,796
Maintenance & Repairs-Equipment								7,600		26,320
Telephone										4,878
Cell Phone										1,515
Building Rents & Leases										0
Insurance & Bonds			343	57	1,700	825	300	4,700		21,151
Supplies & Postage								555		1,253
Other/Miscellaneous Expenses										0
Prior Year Expenses										2,194,008
Contracts-Program Services (& Match)										13,187
Contracts-Unobligated/Not Yet Contracted									1,468,900	1,501,383
LTADD Client/Direct Support										0
PassThru Funds to Others								12,141		12,141
Expenses - Not Yet Obligated										0
TOTAL DIRECT OTHER OPERATING COSTS	15,535	6,327	348	57	46,332	825	2,100	29,196	1,468,900	4,027,062
Dues & Subscriptions						175	2,900	150		995
Conference & Registrations								1,800		4,600
Travel					8,002			5,000		16,246
Staff Vehicle Expense								3,000		9,686
Training										10,810
Capital Outlay (Equipment)										0
TOTAL DIRECT ADMINISTRATION	0	0	0	0	8,002	175	2,900	9,950	0	42,337
OPERATIONAL COSTS POOL			260	541				66,750		186,688
INDIRECT ADMINISTRATIVE COSTS POOL			141	294				36,342		101,640
COMMON COSTS POOL			110	230				28,353		77,286
TOTAL EXPENDITURES	15,535	6,327	2,000	3,500	54,334	1,000	5,000	464,200	1,468,900	5,256,177

**LTADD FY 2017 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 Rapid Response	WIOA Performance Incentive	NON-JFA EMPLOYMENT/ TRAINING TOTAL
REVENUES									
JFA EDA-Federal									0
JFA CDBG-Federal									0
Transportation, KTC-Federal									0
Dept. of Defense Office of Economic Adj-Federal									0
Aging, CHFS-Federal									0
Aging, CHFS-Federal Carryover Not Yet Awarded									0
Nutrition Services Incentive Program-Federal									0
Workforce Innovation & Opp. Act -Federal			46,176		81,725				127,901
Workforce Innovation & Opp. Act-Not Yet Awarded			140,691	85,619	97,000	25,000	20,000		368,310
Workforce Innovation & Opp. Act-Carryforward			345,878	211,663	469,267			4,743	1,031,551
Other-Federal									0
TOTAL FEDERAL	0	0	532,745	297,282	647,992	25,000	20,000	4,743	1,527,762
TOTAL STATE									
JFA EDA-State									0
JFA CDBG-State									0
JFA Unmatched-State									0
Transportation, KTC-State									0
KY Infrastructure Authority-State									0
Aging, CHFS-State									0
Other-State									0
TOTAL STATE	0	0	0	0	0	0	0	0	0
TOTAL LOCAL COUNTY/CITY GOV									
Cities/Counties - Federal Revenue									0
Cities/Counties - State Revenue									0
Cities/Counties - Local Revenue									0
Trust Reserve									0
Transfer General Funds to Match/Balance									0
Charges for Services									0
Other Revenue									0
TOTAL LOCAL COUNTY/CITY GOV	0	0	0	0	0	0	0	0	0
TOTAL OTHER									
Cash Match/Program Income									0
Contractor In-Kind									0
Interest Income									0
TOTAL OTHER	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	532,745	297,282	647,992	25,000	20,000	4,743	1,527,762
BUDGET EXPENDITURES									
Salaries	217,862	266,819							484,681
Fringe Benefit Allocation	88,013	120,980							208,993
Direct Workers' Comp. Insurance	1,201	1,698							2,899
TOTAL DIRECT PERSONNEL	307,076	389,497	0	0	0	0	0	0	696,573
Advertising & Printing	2,200	35							2,235
Professional Services (Consultants)									0
Maintenance & Repairs-Equipment	2,500	230							2,730
Telephone									0
Cell Phone	690								690
Building Rents & Leases		24,000							24,000
Insurance & Bonds									0
Supplies & Postage	6,700	2,500							9,200
Other/Miscellaneous Expenses	15	15							30
Prior Year Expenses								540	0
Contracts-Program Services (& Match)			70,427	33,711	38,350				176,739
Contracts-Unobligated/Not Yet Contracted				157,000					157,000
LTADD Client/Direct Support			54,000	62,000	24,000	19,580			159,580
PassThru Funds to Others									0
Expenses - Not Yet Obligated								540	0
TOTAL DIRECT OTHER OPERATING COSTS	12,105	26,780	124,427	252,711	62,350	19,580	0	540	532,204
Dues & Subscriptions	2,000	250							2,250
Conference & Registrations	2,200	1,100							3,300
Travel	5,000	4,000							9,000
Staff Vehicle Expense	1,400	2,400							3,800
Training	1,800	2,900							4,700
Capital Outlay (Equipment)	1,700								1,700
TOTAL DIRECT ADMINISTRATION	14,100	10,650	0	0	0	0	0	0	24,750
OPERATIONAL COSTS POOL	69,814	88,550							158,364
INDIRECT ADMINISTRATIVE COSTS POOL	38,009	48,211							86,220
COMMON COSTS POOL	29,651								29,651
TOTAL EXPENDITURES	470,755	563,688	124,427	252,711	62,350	19,580	0	540	1,527,762

LTADD FY 2017 BUDGET REVENUES & EXPENDITURES	JFA TOTAL	NON-JFA TOTAL	GENERAL FUND- TRUST Local Expenses	GRAND TOTAL
REVENUES				
JFA EDA-Federal	62,999	0		62,999
JFA CDBG-Federal	18,500	0		18,500
Transportation, KTC-Federal	0	196,882		196,882
Depart. of Defense Office of Economic Adj-Federal	0	173,946		173,946
Aging, CHFS-Federal	0	917,994		917,994
Aging, CHFS-Federal Carryover Not Yet Awarded	0	0		0
Nutrition Services Incentive Program-Federal	0	73,616		73,616
Workforce Innovation & Opp. Act -Federal	0	127,901		127,901
Workforce Innovation & Opp. Act-Not Yet Awarded	0	368,310		368,310
Workforce Innovation & Opp. Act-Carryforward	0	1,031,551		1,031,551
Other-Federal	0	0		0
TOTAL FEDERAL	81,499	2,890,200	0	2,971,699
JFA EDA-State	15,752	0		15,752
JFA CDBG-State	18,500	0		18,500
JFA Unmatched-State	59,632	0		59,632
Transportation, KTC-State	0	84,817		84,817
KY Infrastructure Authority-State	0	79,120		79,120
Aging, CHFS-State	0	3,919,033		3,919,033
Other-State	0	58,834		58,834
TOTAL STATE	93,884	4,141,804	0	4,235,688
Cities/Counties - Federal Revenue	0	52,055		52,055
Cities/Counties - State Revenue	0	62,356		62,356
Cities/Counties - Local Revenue	0	70,650	80,738	151,388
Trust Reserve	0	0	31,476	31,476
Transfer General Funds to Match/Balance	40,839	54,625	(95,464)	0
Charges for Services	0	18,745		18,745
Other Revenue	0	71,120	22,000	93,120
TOTAL LOCAL COUNTY/CITY GOV	40,839	329,551	38,750	409,140
Cash Match/Program Income	0	150,832	0	150,832
Contractor In-Kind	0	51,695	0	51,695
Interest Income	0	18,375	3,800	22,175
TOTAL OTHER	0	220,902	3,800	224,702
TOTAL REVENUES	216,222	7,582,457	42,550	7,841,229
BUDGET EXPENDITURES				
Salaries	98,030	1,269,723		1,367,753
Fringe Benefit Allocation	44,455	554,250		598,705
Direct Workers' Comp. Insurance	620	16,680		17,300
TOTAL DIRECT PERSONNEL	143,105	1,840,653	0	1,983,758
Advertising & Printing	640	9,269	15	9,920
Professional Services (Consultants)	0	425,659		425,659
Maintenance & Repairs-Equipment	1,570	36,824	85	38,479
Telephone	0	4,878		4,878
Cell Phone	765	2,980		3,745
Building Rents & Leases	0	24,000		24,000
Insurance & Bonds	0	0		0
Supplies & Postage	1,634	31,266	2,150	35,050
Other/Miscellaneous Expenses	65	10,625	23,600	34,290
Prior Year Expenses	0	18,890		18,890
Contracts-Program Services (& Match)	0	2,370,747		2,370,747
Contracts-Unobligated/Not Yet Contracted	0	170,527		170,527
LTADD Client/Direct Support	0	1,660,963		1,660,963
PassThru Funds to Others	0	97,602		97,602
Expenses - Not Yet Obligated	0	12,141		12,141
TOTAL DIRECT OTHER OPERATING COSTS	4,674	4,876,367	25,850	4,906,891
Dues & Subscriptions	294	4,951	11,750	16,995
Conference & Registrations	650	10,780	1,800	13,230
Travel	1,435	28,186	1,300	30,921
Staff Vehicle Expense	935	17,527	1,550	20,012
Training	1,062	17,880	300	19,242
Capital Outlay (Equipment)	0	1,700		1,700
TOTAL DIRECT ADMINISTRATION	4,376	81,024	16,700	102,100
OPERATIONAL COSTS POOL	32,535	418,462		450,997
INDIRECT ADMINISTRATIVE COSTS POOL	17,713	227,830		245,543
COMMON COSTS POOL	13,819	138,121		151,940
TOTAL EXPENDITURES	216,222	7,582,457	42,550	7,841,229



LINCOLN TRAIL AREA
DEVELOPMENT DISTRICT

