

**LINCOLN TRAIL AREA DEVELOPMENT DISTRICT**  
**COST ALLOCATION PLAN**  
**FY 2021**

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

**COST ALLOCATION PLAN – FY 2021**

The preparation of this Cost Allocation Plan (CAP) was financed with Federal, State, and Local funds under a Joint Funding Agreement (JFA) approved by the Southeastern Federal Regional Council.

The Lincoln Trail Area Development District does not discriminate on the basis of race, color, national origin, sex, age, religion or disability, and provides, upon request, reasonable accommodation including auxiliary aids and services necessary to afford an individual with a disability an equal opportunity to participate in all services, programs, and activities of the agency.

## CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal dated February 19, 2020 to establish cost allocations or billings for July 1, 2020 – June 30, 2021 are allowable in accordance with the requirements of the Federal award(s) to which they apply, 2CFR Part 200 "Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards" and Appendix VII to Part 200 "State and Local Government and Indian Tribe Indirect Cost Proposals". Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated, as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the methodology.

I declare that the foregoing is true and correct.

Government Unit: Lincoln Trail Area Development District

Signature: Michael G. Burress

Name of Official: Michael G. Burress

Title: Executive Director

Date of Execution: 2/20/2020

## **TABLE OF CONTENTS**

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

## **INTRODUCTION**

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

The LTADD consists of the Kentucky counties of Breckinridge, Grayson, Hardin, LaRue, Marion, Meade, Nelson and Washington. LTADD coordinates planning and development activities for this eight county region and provides assistance with implementation of local, state and federal programs that address community development, planning and quality of life projects. The LTADD's projected annual revenue for FY 2021 is approximately \$8.5 million and the agency employs 32 specialists in administration, project development, planning and federal programs to administer these funds. Through its partnership with the Department for Local Government (DLG), LTADD is an effective conduit of information and communication between DLG, its state cognizant agency, and the local units of government within the Lincoln Trail region.

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

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

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

LTADD receives funding from various local, state, and federal government agencies for the administration and completion of specific scopes of work. In addition to the Joint Funding Agreement (JFA), the LTADD receives funding from the Workforce Innovation and Opportunity Act, Title III Older Americans Act, Homecare Planning, Participant Directed Services, Personal Care Attendant Program, Kentucky Transportation Cabinet Metropolitan Planning Organization, Rural Transportation, Kentucky Infrastructure Authority, Office of Economic Adjustment 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 U.S. Economic Development Administration and the Department for Local Government annually for approval. LTADD utilizes over 50 projects/programs and three cost pools that allocate common, operational and indirect administrative costs to each program.

LTADD utilizes Grants Management System (GMS) accounting software. The LTADD realizes the importance of a sound fiscal management system. A Board-approved personnel handbook containing the personnel practices, travel policies, and other relative information is provided to the employees of the LTADD.

The Cost Allocation Plan (CAP), FY 2021, for the Lincoln Trail Area Development District (LTADD) was prepared under the guidelines established in 2CFR Part 200 "*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*" and all other applicable regulations. The LTADD administrative staff has reviewed the appropriate federal regulations contained in 2CFR, Part 200, as well as the special terms and conditions of the Joint Funding Grant Award and other awarding agency requirements.



## Project Codes & Description

### Community Development

#### Project # 30000 Joint Funding Agreement

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

#### Project # 30100 KTC Regional Transportation

Element	Description
140000	Regional Transportation Planning

#### Project # 30150 KTC Metropolitan Planning Organization

Element	Description
140500	MPO Admin & General Planning
140501	MPO Unified Planning Work Program
140502	MPO Staff Training
140503	MPO Public Participation & Outreach
140504	MPO Transportation Improvement Program (TIP)
140505	MPO Metropolitan Transportation Plan (MTP)
140506	MPO Transportation Safety Planning
140508	MPO Transit Planning
140509	MPO General Data Collection & Mapping
140510	MPO Miscellaneous Planning/Technical Studies

#### Project # 30166 Federal Transit Administration

Element	Description
140650	FTA Program Administration
140660	FTA Public Participation and Outreach
140670	FTA Trans Improvement Program
140680	FTA Transit Planning

#### Project # 30193 KTC Local Road Updates (Centerline)

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

#### Project # 30200 EDA RLF Administration

Element	Description
141000	EDA Revolving Loan Fund Administration

#### Project # 30221 Kentucky Infrastructure Authority

Element	Description
146700	KIA Mgmt Services & WRIS

#### Project # 30451 DOD Office of Economic Adjustment

Element	Description
140960	Office of Economic Adjustment CUP

#### Project # 35250 District Contract Activities

Element	Description
141500	DC Activities not under separate contract
141503	Bloomfield - Short Term District Contract
141504	Breckinridge - Short Term District Contract
141522	Vine Grove - Short Term District Contract

#### Project # 35321 City of Bradfordsville CDBG #19-022

Element	Description
144510	City of Bradfordsville CDBG #19-022

#### Project # 25331 City of Caneyville CDBG #19-028

Element	Description
142110	City of Caneyville CDBG #19-028

#### Project # 35401 Washington County Comp Plan Update

Element	Description
142820	Washington County Comp Plan Update

#### Project # 35415 City of Springfield Comp Plan

Element	Description
142910	City of Springfield Comp Plan/Zoning Ord.

#### Project # 35440 Leitchfield/Grayson Co. IDC RF

Element	Description
143000	Leitchfield/Grayson Co IDC RF

#### Project # 35445 Marion Co. IF RF

Element	Description
143500	Marion Co. IF RF

#### Project # 35719 Lebanon Water Works - SRF

Element	Description
144849	Lebanon Water Works - SRF

#### Project # 35722 City of Hodgenville - SRF

Element	Description
144855	City of Hodgenville - SRF

#### Project # 35724 Hodgenville SRF - Phase 1a

Element	Description
144856	Hodgenville SRF - Phase 1a

#### Project # 35725 Hodgenville SRF - South Lincoln

Element	Description
144858	Hodgenville SRF - South Lincoln

#### Project # 35726 Hodgenville SRF - Sewer Phase II

Element	Description
144859	Hodgenville SRF - Sewer Phase II

#### Project # 35970 Meade Co. KIA-IEDF

Element	Description
158700	Meade Co KIA-IEDF Admin

#### Project # 36800 Internet Services

Element	Description
156800	Internet Services
156901	Computer Support - Clarkson
156902	Computer Support - Hardinsburg
156903	Computer Support - Irvington
156904	Computer Support - Vine Grove
156905	Computer Support - West Point
156906	Computer Support - E-Town Industrial Foundation
156908	Computer Support - Hardin Co. Chamber of Comm
156909	Computer Support - City of Leitchfield
156910	Computer Support - LaRue County
156911	Computer Support - City of Bloomfield
156912	Computer Support - Grayson Co Fiscal Court
156913	Computer Support - City of Caneyville
156914	Computer Support - Grayson Co. Detention Center
156915	Computer Support - City of Cloverport
156916	Computer Support - Meade Co. Chamber of Comm
156917	Computer Support - City of Muldraugh

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

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

#### Project # 37029 Joint Co. Planning - Nelson GIS Training

Element	Description
164010	Joint Co. Planning - Nelson GIS Training

## **Project Codes & Description Continued**

### **WORKFORCE INNOVATION AND OPPORTUNITY ACT**

#### **Project # 32001 Workforce Innovation and Opportunity Act (WIOA)**

##### **Element Description**

130201	LTADD WIOA Administration
130320	LTADD WIOA Adult Services
130420	LTADD WIOA In-School Youth Services
130422	LTADD WIOA Youth Admin
130520	LTADD WIOA Dislocated Worker Services
130620	LTADD WIOA Services Shared Cost Pool
130730	LTADD WIOA Out-of-School Youth Services
130732	LTADD WIOA Out-of-School Youth Work Experience
130920	LTADD Rapid Response
130993	IFA
131024	LTADD TRADE Admin
131430	LTADD WIOA Incentive

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

##### **Element Description**

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

#### **Project # 32007 LTADD Admin – Greater Knox Academy Project**

##### **Element Description**

130957	LTADD Admin – Greater Knox Coding Academy Project
--------	---

Project # 30012	Admin Pool
Project # 30013	Program Pool
Project # 30230	Grt# 274YT20 – Youth Admin
Project # 30321	Grt# 274YT20 – Out of School Youth
Project # 30234	Grt# 274YT20 – Out of School Youth
Project # 30316	Grt# 274SR19 – Greater Knox Coding Project Admin
Project # 30317	Grt# 274SR19 – Greater Knox Coding Project
Project # 30436	Grt# 270AD20 – Adult
Project # 30437	Grt# 272DW20 – Dislocated Worker Admin
Project # 30438	Grt# 272DW20 – Dislocated Worker
Project # 30443	Grt# 271DW20 – Dislocated Worker
Project # 30445	Grt# 273AD20 – Adult



## **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
132600	LTADD Title III-B Case Mgmt & Assessment

#### **Project # 32515 Title III-B Ombudsman**

Element	Description
100510	Title III-B Ombudsman

#### **Project # 32520 Title III-C1**

Element	Description
110300	Title III-C1 Meal Preparation- CKCAC
110310	Title III-C1 Dietary Consultants, Inc.
110400	Title III-C1 Meal Delivery – CKCAC
110500	Title III-C1 Meal Voucher – Home Plate
110600	Meade Co. Meal Voucher Program – CKCAC

#### **Project # 32530 Title III-C2**

Element	Description
130101	Title III-C2 Meals – Mom's Meals
130102	Title III-C2 Direct Client Support
130103	Title III-C2 JA Food Service

#### **Project # 32540 Title III-D Preventive Health**

Element	Description
132700	Title III-D Prevention & Health Promotion
132710	Title III-D LTADD Staff - Bingocize
170100	Title III-D Mental Health - VNA Nazareth
170210	Title III-D Prev. Health – CKCAC Bingocize
170212	Title III-D Prev. Health – Tai Chi
170213	Title III-D Arthritis Foundation Exercise Prog
170214	Title III-D Walk With Ease

#### **Project # 32550 Title III-E Caregiver**

Element	Description
132900	LTADD Family Caregiver Coordinator
180000	Title III-E Family Caregiver Support - Lifeline

#### **Project # 32560 Title VII Elder Abuse**

Element	Description
190100	Title VII Elder Abuse

#### **Project # 32570 Title VII Ombudsman**

Element	Description
200100	Title VII Ombudsman

#### **Project # 32750 Nutrition Services Incentive Prog (NSIP)**

Element	Description
214000	NSIP – C-1 Meals CKCAC

#### **Project # 33000 Homecare Administration**

Element	Description
133500	LTADD Homecare Planning & Administration

#### **Project # 33010 Homecare Social Services**

Element	Description
134500	LTADD Homecare Case Management
134600	Homecare ADRC
230600	Homecare In-Home Services

#### **Project # 33020 Homecare H-D Meals**

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

#### **Project # 33200 CMS-SHIP**

Element	Description
410010	CMS/SHIP Counseling

#### **Project # 33300 PCAP Administration**

Element	Description
136000	LTADD PCAP Administration

#### **Project # 33310 PCAP Subsidy & Coordination**

Element	Description
370000	PCAP Subsidy
370010	PCAP Program Coordination
370020	PCAP Evaluation

#### **Project # 33332 ADRC Medicaid Federal Funding**

Element	Description
136312	Medicaid ADRC – Federal Funding

#### **Project # 33351 ACA MIPPA/AAA**

Element	Description
136350	ACA MIPPA/AAA July 1 – Sept 29
136351	ACA MIPPA/AAA Sept 30 – June 30

#### **Project # 33361 ACA MIPPA/ADRC**

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

#### **Project # 33362 ACA MIPPA/SHIP**

Element	Description
136380	ACA MIPPA/SHIP July 1 – Sept 29
136381	ACA MIPPA/SHIP Sept 30 – June 30

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

Element	Description
135830	Functional Assessment Service Team

#### **Project # 33400 State LTC Ombudsman**

Element	Description
340100	State LTC Ombudsman

#### **Project # 33440 Participant Directed Services (PDS)**

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

#### **Project # 33495 Service Provider & Elder Abuse Coalition**

Element	Description
420000	Service Providers

#### **Project # 33601 Prescription Assistance Program (KPAP)**

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

## **Project Codes & Description Continued**

### **OTHER MISCELLANEOUS PROJECTS**

#### **Project # 35000 Trust General Fund**

##### **Element Description**

750000 Trust General Fund

#### **Project # 38000 RLF - EDA**

##### **Element Description**

800000 RLF-EDA

#### **Project # 39000 Operational Cost Pool**

##### **Element Description**

770000 Operational Cost Pool

#### **Project # 39700 General Ledger**

##### **Element Description**

995100 Annual Leave Taken

995200 Sick Leave Taken

995300 Holiday Leave Taken

995400 Personal Leave Taken

995500 Other/Civil Leave Taken

995600 Military Leave Taken

995700 Sick Bank Leave

995800 Leave W/O Pay

997000 General Ledger

#### **Project # 39800 Fringe Benefit Pool**

##### **Element Description**

998000 Fringe Benefit Pool

#### **Project # 39900 Shared/Indirect Cost Pool**

##### **Element # Description**

999000 Shared (Common) Cost Pool

999500 Indirect Administrative Cost Pool

## General Ledger & Transaction Codes

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

1. Participant Directed Services (PDS), which accounts for client payroll and supplies.
2. Workforce Innovation and Opportunity Act (WIOA) which accounts for client expenses and contracts.
3. ADD which is the main accounting system that accounts for everything except direct costs for the PDS and WIOA programs.

### **Assets**

10000	Cash in Bank – OPER (ADD)	13100	A/R – Trust Internet Services Contracts
10000	Cash in Bank – Participant Directed Services (PDS)	13200	A/R – Local Match
10000	Cash in Bank – Workforce Inv & Opport Act (WIOA)	13300	A/R – Foundation to Trust
10001	Workforce Investment Act – Fixed Assets (WIOA)	13400	A/R – PDS To Operations
10010	Trust Contribution (WIOA)	13410	A/R – PDS to Trust
10011	Accounts Receivable (A/R) – LTADD (WIOA)	13500	A/R – Staff W/H & COBRA
10012	A/R – Other (WIOA)	13600	Prepaid Health Insurance
10013	A/R – WIOA (WIOA)	13610	Prepaid EBC Annual Fee
10014	Accounts Rec.– Lake Cumberland ADD (WIOA)	13700	Prepaid Dental Insurance
10100	Cash in Bank – Trust	13800	Prepaid Vision Insurance
10300	Cash in Bank – RLF	13900	Prepaid LTD/Life Insurance
10450	Cash in Bank – Service Providers	14000	Prepaid Workers Compensation (ADD)
10500	Certificates of Deposit (CD)	14000	A/R – FICA/Federal Taxes (PDS)
10700	CD- Accrued Leave Fund	14010	Prepaid Workers Compensation Dividend
11000	Petty Cash Fund – Trust	14020	Prepaid Acctg Annual Maintenance & Support
11220	A/R from Service Providers to Oper	14100	Prepaid Postage
11225	A/R from Oper to Service Providers	14200	Prepaid Travel Advances
11300	A/R from WIOA to Trust	14300	Prepaid Other
11400	A/R from Trust to Operations	14400	Prepaid Travel – Next Fiscal Year
11500	A/R from Operations to Trust	14410	Prepaid Travel – WEX Marathon
11600	A/R from Operations to RLF	14420	Prepaid Travel – WEX Shell
11800	A/R from RLF to Operations	14500	Prepaid Bond/Liability Insurance (ADD)
11900	A/R from RLF to Trust	14500	FUTA/SUTA – Prior Year Refunds (PDS)
12100	A/R – Federal/State (ADD)	14700	Prepaid LTDF Liability/Property Insurance
12100	A/R – Federal/State (PDS)	14800	Prepaid Background Checks
12200	A/R – Foundation (ADD)	14900	Prepaid Bank Card Account
12300	A/R – WIOA to Operations	15000	Furniture & Equipment (ADD)
12400	A/R – Non-ADD Transactions	15000	Prepaid Client Expense (PDS)
12500	A/R – Aging from Contractors (ADD)	15100	Accumulated Depreciation Furniture & Equipment
12500	A/R – Client Liability Payments (PDS)	15200	Computer Equipment Purchases
12600	A/R – Trust District Contracts (ADD)	15300	Accumulated Depreciation Computer Equipment
12600	A/R – Client Liability for Supplies (PDS)	15400	Grant Purchased Assets
12700	A/R – Trust Local Contributions	15500	Trust GPS Equipment
12800	A/R – Trust Other	15600	Accumulated Depreciation Trust GPS Equipment
12900	A/R – Other	15700	Vehicle Purchases
12950	A/R – KACo	15800	Accumulated Depreciation Vehicles
12960	A/R – KY Deferred Comp	19000	RLF A/R – Miscellaneous
13000	A/R – LTADD Employee Fund (ADD)	19100	RLF A/R – Accrued Loan Interest
13000	A/R – LTADD (PDS)	19200	RLF A/R – Notes Receivable EDA

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

**Liabilities**

20000	Accounts Payable (A/P) (ADD)	21200	A/P – Unemployment (PDS)
20000	A/P (PDS)	21200	State Withholding (WIOA)
20000	A/P (WIOA)	21210	KLC Unemployment Comp Payable
20001	A/P DAIL for Client Advances (PDS)	21300	COBRA Premium Payable (ADD)
20001	Unclaimed Property (WIOA)	21300	Local Taxes (WIOA)
20002	A/P DAIL for Overpayment (PDS)	21310	Garnishment Order Withholding
20003	A/P DIAL Carryover Adj. (PDS)	21400	Insurance Premium Adjustments
20003	A/P – Prior Year (WIOA)	21500	W/H Payable to Staff
20004	Prepaid Client Liability (PDS)	21600	Dental Insurance W/H Payable
20004	A/P – LTADD (WIOA)	21700	Vision Insurance W/H Payable
20005	A/P – Client Liab. Premiums (PDS)	21800	Nelson Co Occupation Tax Payable
20005	FICA W/H Payable (WIOA)	21810	Accounts Payable to Aging Contractors
20006	Client Liability Balances Uncollected by HP (PDS)	21820	A/P to WIOA Contractors
20006	Federal W/H Payable (WIOA)	21900	A/P to LTDF from Trust
20007	A/P – DAIL Penalties (PDS)	22000	A/P to PDS Account from Operations
20007	State W/H Payable (WIOA)	22020	A/P to Oper. from Service Providers
20008	Unclaimed Property (PDS)	22025	A/P to Service Providers from Oper
20008	City W/H Payable (WIOA)	22100	A/P to WIOA from Operations
20009	A/P – Foundation (WIOA)	22200	A/P to Operations from Trust
20009	IRS Refund Unknown @ 06/30/17 (PDS)	22300	A/P to Trust from RLF
20010	A/P – Unemploy. Adj. Unknown @ 06/30/17 (PDS)	22400	A/P to Operations from RLF
20010	ERISS Payable (WIOA)	22410	A/P to Operations from Foundation
20015	Funds Deposited in Error – CWK (WIOA)	22500	A/P to Trust from Operations
20020	Expense Reimb Control (PDS)	22550	A/P to WIOA from Trust
20020	Wages Payable (WIOA)	22600	A/P to RLF from Operations
20021	Accrued FICA (WIOA)	22700	A/P to LTDF from Operations
20041	Funds Due to Grantor (WIOA)	23000	Accrued Wages Payable (ADD)
20042	Funds Due to LTADD (WIOA)	23000	Accrued Wages Payable (PDS)
20043	Deferred Revenue (WIOA)	23100	Accrued Vacation Liability
20050	Unapplied Refund Revenue (WIOA)	23400	Accrued Expenses Other
20051	Unapplied Program Income (WIOA)	23500	Accrued FICA/MC (ADD)
20052	Unapplied Equipment Proceeds (WIOA)	23500	Accrued FICA/MC Payable (PDS)
20100	A/P – LTADD Loan (PDS)	23600	Accrued CERS Retirement
20100	Prior Year – Accounts Payable (WIOA)	23700	Accrued Workers Comp
20200	A/P – LTADD Financial Admin (PDS)	23900	Accrued Audit
20250	A/P – LTADD Traditional (PDS)	23901	Accrued Auditor of Public Accounts Audit/Review
20300	A/P – LTADD Supp. Broker Fees (PDS)	24000	Accrued Worker's Compensation (WIOA)
20400	A/P – KY State Treasurer (PDS)	24300	Unapplied MPO Local Match
20500	FICA/MC Payable (ADD)	24600	Unapplied FCG Program Income
20500	FICA/MC Payable (PDS)	24700	Unapplied NSIP
20501	941X Refunds/Payable (PDS)	24800	Unapplied III Program Income
20600	Federal Taxes Payable (ADD)	24900	Unapplied HC Program Income
20600	Federal Taxes Payable (PDS)	25000	Deferred Revenue (ADD)
20700	KY Taxes Payable (ADD)	25000	Deferred Revenue (PDS)
20700	KY Taxes Payable (PDS)	25010	Deferred Revenue – Local Contributions
20800	City Taxes Payable (ADD)	25020	Def. Rev-Hardin Co Match
20800	City Taxes Payable (PDS)	25031	Def. Rev-City of Elizabethtown Match
20900	Medical Insurance W/H Payable (ADD)	25041	Def. Rev-City of Radcliff Match
20900	Child Support Garnishment (PDS)	25046	Def. Rev-Meade Co Match
20905	Garnishment – Fenton Law Firm (PDS)	25051	Def. Rev-City of Vine Grove Match
20906	Elem Indian Colony dba First Loan (PDS)	25061	Def. Rev-City of Brandenburg Match
20910	IRS Tax Levy (PDS)	26000	Funds due to Grantor-Operations
20911	Garnishment (PDS)	26100	Funds due to Grantor-Trust
20915	KY Tax Levy (PDS)	26500	Pass thru Funds to Others
21000	Colonial Insurance W/H Payable (ADD)	27000	Funds due Subrecipients
21000	FICA Withheld (WIOA)	28000	Expense Reimburse Control
21100	Deferred Comp W/H Payable (ADD)	29500	RLF Escrow #1 Payable
21100	Federal Withheld (WIOA)	29600	RLF Escrow #2 Payable
21200	CERS Retirement W/H Payable (ADD)	29900	RLF Clearing

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

**Projects**

30000	Joint Funding Agreement	33310	PCAP Subsidy & Coordination
30001	LTADD (PDS)	33330	Aging & Disability Resource Center
30001	WIA Fixed Assets (WIOA)	33332	ADRC – Medicaid Federal Funding
30012	Admin Pool (WIOA)	33351	ACA MIPPA/AAA
30013	Program Pool (WIOA)	33361	ACA MIPPA/ADRC
30020	Proceeds from the Sale of Equip (WIOA)	33362	ACA MIPPA/SHIP
30100	KTC Regional Transportation	33373	Functional Assessment Service Team
30150	KTC Metropolitan Planning Organization	33400	State LTC Ombudsman
30166	Federal Transit Administration	33440	Participant Directed Services PDS
30193	KTC Local Road Updates - Centerline	33495	Service Providers & Elder Abuse
30200	EDA RLF Administration	33601	Prescription Assistance Program (KPAP)
30221	Kentucky Infrastructure Authority	33800	Mental Health
30230	Gr# 274YT20 – Youth Admin (WIOA)	35000	Trust General Fund
30231	Gr# 274YT20 – Out of School Youth (WIOA)	35250	District Contract Activities
30232	Gr# 274YT20 – Youth Admin (WIOA)	35321	City of Bradfordsville CDBG #19-022
30234	Gr# 274YT20 – Out of School Youth (WIOA)	35331	City of Caneyville CDBG #19-028
30316	Gr# 274SR19 – Gtr. Knox Coding Admin (WIOA)	35340	City of Clarkson – CDBG Sewer
30317	Gr# 274SR19 – Gtr. Knox Coding (WIOA)	35356	Marion County Match
30435	Gr# 270AD20 – Adult Admin (WIOA)	35400	LaRue Co. Comp Plan/Zoning DC
30436	Gr# 270AD20 – Adult (WIOA)	35401	Washington County Comp Plan Update
30437	Gr# 272DW20 – DLW Admin (WIOA)	35440	Leitchfield/Grayson Co IDF RF
30438	Gr# 272DW20 – DLW (WIOA)	35445	Marion Co. IF RF
30442	Gr# 271DW20 – DLW Admin (WIOA)	35719	Lebanon Water Works – State Revolving Fd (SRF)
30443	Gr# 271DW20 – DLW (WIOA)	35722	City of Hodgenville – SRF
30444	Gr# 273AD20 – Adult Admin (WIOA)	35724	Hodgenville SRF – Phase 1a
30445	Gr# 273AD20 – Adult (WIOA)	35725	Hodgenville SRF – South Lincoln
30451	DOD – Office of Economic Adjustment	35726	Hodgenville SRF – Sewer Phase II
31200	LTADD Admin Pool (WIOA)	35970	Meade Co. KIA-IEDF
32001	Workforce Innovation & Opportunity Act	36800	Internet Service DC
32002	Board Support – Cumberland WD	37024	Leitchfield Utilities – Mapping Services
32007	LTADD Admin Greater Knox Coding Academy Proj.	37026	Joint City-County Planning Comm of Nelson Co
32500	Title III Aging Planning & Admin	37029	Joint Co Planning – Nelson Co GIS Training
32510	Title III-B Support Services	37030	City of Vine Grove – GIS Services
32515	Title III-B Ombudsman	38000	RLF – EDA
32520	Title III-C1 Congregate Meals	38500	Preliminary Project Balances
32530	Title III-C2 Home Delivered Meals	39000	Operational Cost Pool
32540	Title III-D Preventive Health	39600	Invested in Fixed Assets
32550	Title III-E Caregiver	39610	Fund Balance – NSIP Meals
32560	Title VII Elder Abuse	39620	Fund Balance – Trust General Fund
32570	Title VII Ombudsman	39630	Fund Balance – RLF Admin Unrestricted
32750	Nutrition Services Incentive Prog "NSIP"	39640	Fund Balance – Operations Special Fund
33000	Homecare Administration	39700	General Ledger (ADD)
33010	Homecare Social Services	39700	General Ledger (PDS)
33020	Homecare H-D Meals	39700	General Ledger (WIOA)
33200	CMS-SHIP	39800	Fringe Benefit Pool
33300	PCAP Administration	39900	Shared/Indirect Cost Pool



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

**Revenue**

40000	EDA Federal (ADD)	43200	CMS-SHIP Federal
40000	Client Advance Funds (PDS)	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
40005	Other Revenue (WIOA)	43351	ACA MIPPA/AAA
40006	Applying Overdrawn Funds (WIOA)	43361	ACA MIPPA/ADRC
40007	Career Center Reimbursement (WIOA)	43362	ACA MIPPA/SHIP
40010	Trust Contribution (WIOA)	43373	Functional Assessment Services Team
40012	Admin Pool (WIOA)	43400	State LTC Ombudsman Services State
40013	Program Pool (WIOA)	43441	Participant Directed Services - State
40020	Proceeds From Sell of Equip. (WIOA)	43501	Charitable Donation
40100	CDBG Federal (ADD)	43600	Prescription Assistance Program (KPAP) – State
40100	Support Broker (PDS)	45900	Disaster Assistance
40130	PDS Coordination (PDS)	46500	District Contract Activities-Other Agencies
40150	Medicaid Recoupments (PDS)	46510	District Contract Activities-Cities
40151	Medicaid Recoupments Financial Admin (PDS)	46520	District Contract Activities-Counties
40152	Medicaid Recoupments Support Broker (PDS)	46530	District Contract Activities Federal
40200	EDA State (ADD)	46540	District Contract Activities State
40200	Fin. Admin. (PDS)	46800	Internet Service Contract Activities
40230	Grt#274TY20 – Youth Admin (WIOA)	47000	Other Income/Interest (PDS)
40231	Grt#274YT20 – Out of School Youth (WIOA)	47100	Interest Income – MM Account
40232	Grt#274YT20 – Youth Admin (WIOA)	47200	Interest Income – Certificates of Deposit
40234	Grt#274YT20 – Out of School Youth (WIOA)	47300	Trust Equipment Usage
40250	Traditional (PDS)	47320	Service Providers
40300	CDBG State (ADD)	47400	Other Income
40300	Client Expense Reimbursement (PDS)	47405	Proceeds from Sale of Equipment
40316	Grt#274SR19 – Greater Knox Coding Admin (WIOA)	47410	Insurance Proceeds
40317	Grt#274SR19 – Greater Knox Coding (WIOA)	47500	Local Contributions
40350	Refund Credit toward "Advance" (PDS)	47600	Local In-Kind Revenue
40400	JFA State Unmatched (ADD)	47800	Passthru Contract Match
40435	Grt#270AD20 – Adult Admin (WIOA)	48000	Local Match Donation
40436	Grt#270AD20 – Adult (WIOA)	48010	Local In-Kind Match
40437	Grt#272DW20 – Dislocated Worker (WIOA)	48018	Brandenburg Local Match
40438	Grt#272DW20 – Dislocated Worker (WIOA)	48020	Hardin Co Local Match
40442	Grt#271DW20 – Dislocated Worker Admin (WIOA)	48100	Applied NSIP
40443	Grt#271DW20 – Dislocated Worker (WIOA)	48120	E-town Local Match
40444	Grt#273AD20 – Adult Admin (WIOA)	48220	Radcliff Local Match
40445	Grt#273AD20 – Adult (WIOA)	48300	Applied Program Income
40500	Transportation – Federal	48320	Meade Co Local Match
40600	Transportation – State (ADD)	48350	LaRue Co Local Match
40600	Support Broker – Client Liability (PDS)	48351	Nelson Co Local Match
40610	Uncollectible Client Liability Premium (PDS)	48352	Washington Co Local Match
40650	Traditional – Client Liability (PDS)	48354	Breckinridge Co Local Match
40700	Kentucky Infrastructure Authority	48355	Grayson Co Local Match
40800	Kentucky Office of Homeland Security	48356	Marion Co Local Match
41000	Office of Economic Adjustment	48400	Passthru to Sub-Contractors
41600	Pre Disaster Mitigation	48420	Vine Grove Local Match
41900	Client Care Supplies Rev. (PDS)	48500	Local Funds Transferred (ADD)
42001	Workforce Innovation & Opportunity Act	48500	Transfer to ADD (PDS)
42008	Cumberland Workforce Dev. – Board Support	48510	Uncollectible Client Expenses (PDS)
42500	Title III Aging Planning & Admin Federal	48600	Contractor Program Income
42501	Title III Aging Planning & Admin State	48700	Contractor Cash Match (ADD)
42510	Title III-B Support Services Federal	48700	Contractor Cash In-Kind Match (WIOA)
42511	Title III-B Support Services State	48800	Contractor In-Kind Match (ADD)
42520	Title III-C1 Congregate Meals Federal	48800	Contractor In-Kind Match (WIOA)
42521	Title III-C1 Congregate Meals State	48900	Agency Purchased (ADD)
42530	Title III-C2 Home-Delivered Meals Federal	48900	KCTCS Tuition Waiver (WIOA)
42531	Title III-C2 Home-Delivered Meals State	49000	RLF EDA
42540	Title III-D Preventive Health Federal	49100	RLF Loan Principle Repaid
42541	Title III-D Preventive Health State	49200	RLF Interest Paid
42550	Title III-E Caregiver Federal	49300	RLF Late Fees
42551	Title III-E Caregiver State	49400	RLF Service Fees
42560	Title VII Elder Abuse Federal	49500	RLF Bank Interest
42561	Title VII Elder Abuse State	49600	RLF LTDF Match
42570	Title VII Ombudsman Support Federal	49700	RLF Other/Special Fees
42571	Title VII Ombudsman Support State	49790	RLF Bad Debt Recovery
42750	NSIP Federal	49800	RLF Transfer to Administration
43000	Homecare State	49900	Reclass 49100-P/Y to 19200-RLF A/R



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

**Expenses**

50000	Salaries (ADD)	53000	Fin. Admin Expense (PDS)
50000	Salaries (PDS)	53101	Work Exp. Staff Training Wages – Contract. (WIOA)
50000	Salaries (WIOA)	53000	Contractor Facilities Costs (WIOA)
50097	Contractor Indirect (WIOA)	53100	Uncollectible Client Liability Premiums (PDS)
50100	Contractor Supplies (WIOA)	53100	Contractor Curriculum Design Wages (WIOA)
50150	Contractor Travel/Staff (WIOA)	53150	Contractor Staff Training Wages (WIOA)
50175	Contractor Travel/Client (WIOA)	53151	Work Exp. Staff Training – Contractor (WIOA)
50200	Contractor Marketing (WIOA)	53200	Contractor Procurement Emp Site Wage (WIOA)
50201	Work Exp Outreach Material Contractor (WIOA)	53201	Work Exp. – Procure. Employ Site Wages (WIOA)
50250	Contractor Other Program Costs (WIOA)	53250	Contractor Mgmt. Wages (WIOA)
50300	Stipends (WIOA)	53251	Work Exp Program Mgmt Wages Contract (WIOA)
50350	Contractor Training (WIOA)	53275	Contractor Outreach Wages (WIOA)
50400	Contractor Space Costs (WIOA)	53276	Work Exp. Outreach Wages – Contractor (WIOA)
50500	Fringe Benefits (ADD)	53280	Contractor – Work Exp. – Participants (WIOA)
50500	Fringe Benefits (WIOA)	53281	Contractor – Work Experience – Staff (WIOA)
50510	Fringe Benefits Adjustments (PDS)	54000	LTWIB – Supplies (WIOA)
50550	Refunded Fringe – FICA/MC (PDS)	54500	LTWIB – Equipment (WIOA)
50550	Contractor's Fringe (WIOA)	54550	WDB Activity (WIOA)
50600	Fringe – FICA (ADD)	55000	Contractor's Salaries (WIOA)
50600	Fringe – FICA (WIOA)	55300	Contractor's Equipment (WIOA)
50700	Fringe – Health (ADD)	56000	Food and Beverage (WIOA)
50700	Fringe – Worker's Comp. (WIOA)	56100	Defense Related (WIOA)
50800	Fringe – Dental	56150	Energy (WIOA)
50900	Fringe – Retirement (ADD)	56200	Incumbent Worker – Adv. Manuf. (WIOA)
50900	Fringe – FICA Match (PDS)	56250	Human Services (WIOA)
50900	Workers Compensation (WIOA)	56300	Intensive Support Services (WIOA)
51000	Fringe – LT Disability/Life (ADD)	56350	Workshops (WIOA)
51000	Contract Labor (PDS)	56400	Support Services (WIOA)
51000	Contractor's Education Material (WIOA)	56500	OJT – Manufacturing (WIOA)
51001	Work Exp. Curriculum Design – Contractor (WIOA)	56600	Contract I.T.A (WIOA)
51000	Contractor's Educational Material (WIOA)	56700	OJT – Business Services (WIOA)
51100	Fringe – Vision	56800	Tourism/Hospitality (WIOA)
51200	Fringe – Unemployment (ADD)	56900	Food/Beverage Industry (WIOA)
51200	Fringe – Unemployment (PDS)	57000	OJT Contract (WIOA)
51200	Contractor Insurance (WIOA)	57100	Incumbent Work Contract (WIOA)
51210	Fringe – Unemployment Uncollectable (PDS)	57150	Industrial Maintenance (WIOA)
51300	Salary Adjustments (PDS)	57200	Education (WIOA)
51500	Direct Workers Comp (ADD)	57250	New Automotive (WIOA)
51500	Contractor Communications (WIOA)	57300	Information Tech (WIOA)
51501	Worker's Comp Dividend	57400	Business Services (WIOA)
51600	Medical Exams/Prevention (ADD)	57500	Direct Training (WIOA)
51600	Contractor Outreach and Recruitment (WIOA)	57600	Transportation (WIOA)
51601	Work Exp. – Contract Site Mgrs Wages (WIOA)	57700	Healthcare Training (WIOA)
51700	Contractor Advertising (WIOA)	57800	Manufacturing Training (WIOA)
51800	Contractor Support Services (WIOA)	57900	Logistics (WIOA)
51900	Client Care Supplies (PDS)	58000	Contract Reimbursement (WIOA)
51900	Contractor Printing & Copying (WIOA)	58100	Job Relocation Assistance (WIOA)
51910	Uncollectible Supply Expenses (PDS)	58200	Contract Incentive Payment (WIOA)
51950	Home Modification Equipment (PDS)	58300	Work Experience – Contract Reimb. (WIOA)
52000	Support Broker Expense (PDS)	58700	Rent Expense (WIOA)
52000	Contractor Program Wages (WIOA)	58800	Career Center COT (WIOA)
52010	Traditional Expense (PDS)	58850	Work Experience – Contract Reimb. (WIOA)
52030	PDS Coordination Expense (PDS)	58900	KCTCS Tuition Waiver (WIOA)
52050	Uncollectible Support Broker Fee (PDS)	59100	Customized Training (WIOA)
52100	Uncollectible Expenses (PDS)	59200	WIOA Required 20% Work Exp., OJT & Int. (WIOA)
52100	Contractor Surveys/Assessments (WIOA)	59300	Career Center's Incentive (WIOA)
52110	Uncollectible Expense – Financial Admin (PDS)	59500	Professional Services (WIOA)
52150	Medicaid Recoupments (PDS)	59550	Work Experience – Professional Svcs. (WIOA)
52151	Medicaid Recoupment – Financial Admin (PDS)	59600	Operational Cost Pool (ADD)
52152	Medicaid Recoupment – Support Broker (PDS)	59600	Contractor Professional Services (WIOA)
52200	Uncollectible Client Liability (PDS)	59700	Indirect Administrative Costs (ADD)
52300	Audit Adjustment/Monitoring (WIOA)	59900	Shared (Common) Cost Pool
52300	Uncollectible Financial Admin Exp. (PDS)	60000	Advertising & Printing (ADD)
52400	Prepaid Rent Expense (WIOA)	60000	LTADD Staff Costs (WIOA)
52500	WIOA Admin. (WIOA)	60500	Professional Services (ADD)
52600	WIOA Program Costs (WIOA)	60500	LTADD Professional Svcs. (WIOA)
52700	WIOA Incentive (WIOA)	60550	LTADD Staff – Fringe Benefits (WIOA)
52800	Contractor Program Admin. (WIOA)	60625	Operational Cost Pool (WIOA)
52900	Contractor Teacher Wages (WIOA)	60626	Staff Salaries (WIOA)

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

**Expenses, continued**

60629	Advertising and Printing (WIOA)	71000	Conference and Registrations
60630	Misc/Supplies, Postage, Maint. Repairs (WIOA)	73000	Travel
60631	Shared (Common) Pool (WIOA)	73100	Staff Vehicle Expense
60632	Indirect Cost Pool (WIOA)	73200	Training
60633	Space (WIOA)	73300	Waiver Certifications
61000	Maintenance and Repairs – Equipment (ADD)	75000	Grant Purchased Equipment
61000	LTADD Direct Admin (WIOA)	75500	Gain/Loss Equipment
61200	LTADD Direct Training (WIOA)	75600	Loss/Insurance on Theft
61300	Career Services (WIOA)	76000	WIOA Grant Equipment Purchase
61400	LTADD O/S Youth Work Experience (WIOA)	78000	In-Kind Goods and Services
61500	Telephone (ADD)	78100	In-Kind Space
61500	LTADD Rapid Response (WIOA)	78200	In-Kind Board/Committee
61600	Cell Phone Expense	78300	In-Kind Citizen Members
62000	LTDF Building Expenses (ADD)	78400	In-Kind Staff Volunteers
62000	LTADD Program Cost Pool (WIOA)	79900	Prior Period Adjustment - Expenses
62500	Insurance and Bonds (ADD)	80000	Contractor Expense
62500	Capacity Building (WIOA)	80100	Contractor Travel
65000	Supplies and Postage	80500	Contractor Equipment Purchase
65500	College Tuition	81000	Contractor In-Kind Expense
65528	LTADD Equipment (WIOA)	81500	Contractor Advance
65529	LTADD Travel (WIOA)	82000	Contracts-not yet obligated
65539	LTADD Supplies (WIOA)	82100	Added Units-Unapplied NSIP
65700	Service Award	82500	Program Income Expense
66000	Interest Expense (ADD)	86100	LTADD Client/Direct Support
66000	Program Coordinator (WIOA)	86200	LTADD Contractual/Client Support
66500	Depreciation/Usage Expense (ADD)	87000	Contractor Cash Match (WIOA)
66500	Development Coordinator (WIOA)	88000	Contractor In-Kind Match (WIOA)
66700	Trust Depreciation Expenses	92500	Passthru Contract Funds to Others
67000	Other Miscellaneous Expense	92600	Passthru Funds
69000	CR Background Checks	96500	RLF Loans Disbursed
69200	LTADD Career Ctr's Incentive (WIOA)	96700	Reclass 96500-P/Y to 19200
69300	LTADD Incentive (WIOA)	96800	RLF Loan Written Off
69400	LTADD Resource/Con Upgrade (WIOA)		
70000	Dues and Subscription (ADD)		

## **FORMAL BOOKS OF ENTRY**

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

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

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

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

## **COST DESCRIPTIONS AND ALLOCATION METHODOLOGY**

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

1. **Personnel Costs** – consists of salary, benefits, and worker's compensation. The following is a description of how these costs will be charged:
  - a. Salaries – employees charge their time as direct costs to the grants or program cost objectives in which their work is attributable. Charges are based upon timesheets submitted by each employee. The salary of employees whose total time is not directly attributable to specific grant programs, such as the Executive Director and Administrative staff, will be charged to either the operational, indirect administration or common cost pool based on the nature of the task performed. Time spent on Board related activities or overall management of the organization will be charged to the operational cost pool. Time related to accounting, human resources, or procurement are charged to the indirect administration pool. Time spent by the Receptionist and Network Specialist, as well as building maintenance activities that benefit only the main office is charged to the common cost pool. Those employees whose time is partially direct and partially indirect will have their salary costs pro-rated based upon their timesheet entries.
  - b. Employee Leave Benefit - Employee leave is allocated rather than being charged directly to programs, leave costs are placed in an interim pool by employee class then allocated during the month-end

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

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

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

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

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

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

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

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

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

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

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



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

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

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

costs (i.e. costs associated with the primary facility) that cannot be readily identified as benefiting a specific grant program are charged to the common cost pool and are allocated on the basis of salary, fringe and worker's compensation with exception of the salary and benefit costs associated with the employees located outside the primary facility.

**12. Insurance and Bond Expense** – The cost of insurance/bond expense cannot be readily identified as benefiting a specific grant program or cost objective; the cost is charged to the applicable cost pool and is allocated on the basis of salary, fringe and worker's compensation. For example, insurance on the primary location is charge directly to the common cost pool and the cost for bond insurance for the administrative staff is charged directly to the indirect administrative cost pool.

**13. Common Cost Pool** – consists of occupancy and other facility costs that support all programs located at the primary LTADD facility. Examples of common cost expenses are salary and benefits for the Receptionist, salary and benefits for Network Specialist, janitorial services, depreciation, building supplies, maintenance/repairs to the building, mowing services, insurance, maintenance/repairs to computer equipment and any cost that benefits the main facility and its occupants. These costs are directly charged to a common cost pool element (999000) throughout the month. Costs charged to the common cost pool are independent of the costs charged to the other cost pools. The common cost pool is the first pool to close during the month-end closing process and does not get allocated any portion of the indirect administrative or operational cost pools. During the month-end closing process, an actual year-to-date rate is determined using the ratio of actual year-to-date common cost pool expenses to actual year-to-date salaries, fringe, and worker's compensation (base). The base of the common cost pool is reduced by the Cumberland Workforce Development Board Support staff salary, fringe and worker's compensation costs because they are not housed at the primary facility located at 613 College Street Road and, therefore, do not share in the common cost pool allocation. The common cost pool rate fluctuates slightly from month to month due to increases/decreases in charges to the pool and shifts in employee salaries

and/or benefits from month to month. A share of the common cost pool is assigned to each active project or cost objective, including the indirect administrative and operational cost pools, based on the salaries, fringe and worker's compensation incurred by each.

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

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



Board activities, salary and benefits for the Executive Director, agency owned vehicle expense, travel related to the general management of all programs, and other miscellaneous general management charges. These costs are directly charged to the operational cost pool element (770000) throughout the month. Costs charged to the operational cost pool are independent to the cost charged to the other pools. The operational cost pool is the last pool to close during the month-end closing process and gets a share of the common and the indirect administrative cost pools based on the rates calculated for each pool multiplied by the year-to-date salaries, fringe, and worker's compensation charged to the operational cost pool. During the month-end closing process, an actual year-to-date rate is determined using the ratio of year-to-date salary, fringe and worker's compensation costs per project or cost objective divided by the actual year-to-date salaries, fringe, and worker's compensation of all projects or cost objectives. The operational cost pool is a percentage of the year-to-date salary and benefits for one project to the salary and benefits of all the projects or cost objectives. The percent allocated fluctuates from month to month due to the variable nature of employee salaries and/or benefits charged to projects or cost objectives from month to month. A share of the operational cost pool is assigned to each project or cost objective based on the salaries, fringe and worker's compensation incurred by each. During the closing process the costs are shifted from the operational pool (zeroing out the pool) and charged to the various projects based on actual year-to-date salaries, fringe and worker's compensation.

The accounting system will accumulate all shared costs, whether Operational, Administrative Indirect or Common, on an annual basis coinciding with the LTADD's fiscal period. Allocated costs shall be distributed monthly for reporting purposes. LTADD has a few contracts that terminate before our fiscal year end at June 30, these projects will be locked and pool costs will be shifted to our general fund. This will enable us to report final year-end audited figures equal to the final invoices submitted to the grantor. The projects that are locked will have slightly different pool rates than projects that end at June 30.

These costs will be absorbed by our general fund and do not affect charges to other active projects.

At the end of the year, the final distribution shall be recorded to form a part of final costs by activity. This mechanism will allow the accounting system to develop actual rates (fringe, operational, indirect administrative or common) for the twelve-month period and will eliminate the circumstantial results created by the timing of incurred costs and project beginning and termination periods. As a result, all financial activity during the fiscal year serves as the base for sharing of fiscal year allocated costs.

Through the foregoing practice, the integrity of the system will ensure that reimbursement will be no more or less than actual costs incurred. The very best the organization can do is break-even. Under this procedure, there is no possibility of generating excess revenue through the use of rates or other allocation procedures described herein.

The cost allocation structure proposed provides the organization with an improved ability to monitor the various components of allocated costs. It also provides the basis for a consistent budgetary, accounting, and reporting structure for the organization so that all components of the financial management system are compatible.

This Indirect Cost Plan and supporting methodology will allow the LTADD to establish and maintain improved accountability for each project. We envision an integrated financial management structure, which will treat all costs consistently and will enhance the quality and value of our audit to this organization and funding sources. In this regard, the Plan serves as a valuable management tool to restructure, organize, and simplify the financial management system.



**LINCOLN TRAIL AREA DEVELOPMENT DISTRICT**

**Shared Cost Calculation  
For Year Ending June 30, 2019**

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

Salaries	284,182
Fringe Benefits	140,534
Contractual Services	33,058
Travel	19,248
Training	2,947
Ads, printing, publications, and copies	6,207
Equipment rent and maintenance	10,810
Supplies and postage	11,306
Telephone	9,053
Dues, conference and meeting costs	16,447
Other Costs	3,286
Rent	70,188
Insurance and bond expense	15,163
<b>Total Shared Costs</b>	<b><u>\$ 622,429</u></b>

**Operational Pool Costs**

<u>Total Operational Pool Costs</u>	<u>301,330</u>		
Personnel Costs (Base)	1,659,240	=	18.2%

**Administrative Indirect Pool Costs**

<u>Total Administrative Indirect Pool Costs</u>	<u>186,934</u>		
Personnel Costs (Base)	1,659,240	=	11.3%

**Common Pool Costs**

<u>Total Common Pool Costs</u>	<u>134,165</u>		
Personnel Costs (Base)	1,540,851	=	8.7%

- (1) From FY19 Audit, Page 46 "Combining Schedule of Operations by Program and Supporting Services"
- (2) This rate calculation is based on a prior year audit and is not considered a rate for current or future invoicing. All current and future invoicing is based on actual costs.

**Salary and Benefits for Off-Site Cumberland Workforce Development Support Personnel  
For the Year Ending June 30, 2019**

<b>Element</b>	<b>Description</b>	<b>Amount</b>
312024	Board Support CWD - Workforce Dev Admin Assist - Salary	33,081.64
312024	Board Support CWD - Workforce Dev Admin Assist - Fringe	18,032.51
312024	Board Support CWD - Workforce Dev Admin Assist - Worker's Comp	96.93
312025	Board Support CWD - Director Workforce Dev - Salary	43,301.97
312025	Board Support CWD - Director Workforce Dev - Fringe	23,603.52
312025	Board Support CWD - Director Workforce Dev - Worker's Comp	272.00
		<u>\$118,388.57</u>

**LINCOLN TRAIL ADD  
FY 2019  
Shared Cost Distribution Worksheet**

<b>Project</b>	<b>Program</b>	<b>Operational</b>	<b>Indirect</b>	<b>Common</b>
30000	Joint Funding Agreement	\$ 23,279	\$ 14,434	\$ 11,155
30221	Kentucky Infrastructure Authority	8,840	5,482	4,237
30100	KTC Regional Transportation	10,928	6,776	5,237
30150	KTC Metropolitan Planning Organization	17,645	10,941	8,456
30166	Federal Transit Administration	2,177	1,350	1,043
30193	KTC Local Road Updates - Centerline	2,250	1,367	1,084
30200	EDA RLF Administration	1,016	630	487
32001	Workforce Innovation & Opportunity Act	61,244	37,974	29,349
32002	Board Support - Cumberland's WD	21,500	13,331	-
32005	SNAP E and T Admin	888	550	426
32006	KY Health - Keesuite	93	58	44
32500	Title III Aging Planning & Administration	18,264	11,324	8,752
32510	Title III-B Support Services	3,414	2,117	1,636
32510	Title III-B Ombudsman	-	-	-
32520	Title III-C1 Congregate Meals	-	-	-
32530	Title III-C2 Home Delivered Meals	-	-	-
32540	Title III-D Preventative Health	12	7	6
32550	Title III-E Caregiver	8,884	5,509	4,258
32560	Title VII Elder Abuse	303	188	145
32570	Title VII Ombudsman	516	320	247
32750	Nutrition Services Incentive Program "NSIP"	-	-	-
33000	Homecare Administration	11,405	7,071	5,465
33010	Homecare Social Services	36,341	22,533	17,416
33020	Homecare Home Delivered Meals	-	-	-
33200	CMS-SHIP	-	-	-
33230	SE4A 2018 SHIP Training	-	-	-
33300	PCAP Administration	6,169	3,825	2,956
33310	PCAP Subsidy & Coordination	-	-	-
33351	ACA MIPPA/AAA	162	101	77
33361	ACA MIPPA/ADRC	775	481	372
33362	ACA MIPPA/SHIP	319	197	153
33373	Functional Assessment Services Team	135	83	64
33400	State LTC Ombudsman	-	-	-
33402	SE4A 2018 Ombudsman Training	-	-	-
33440	Home & Community Based (PDS)	56,371	35,038	27,080
33495	Service Providers & Elder Abuse Coalition	-	-	-
33502	United Way Nelson Co. HDM	-	-	-
33601	Prescription Assistance Program (KPAP)	469	291	225
Various General Fund - District Contracts		7,931	4,956	3,795
		<b>\$ 301,330</b>	<b>\$ 186,934</b>	<b>\$ 134,165</b>



**LINCOLN TRAIL AREA  
DEVELOPMENT DISTRICT**

