

General Ledger & Transaction Codes

Lincoln Trail ADD

Date: 03/31/2021

Run Date: 03/24/2021

Run time: 2:44:40 PM

Page 1 of 9

GL Code	Description	Active/Inactive/Terminat
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Active

Assets

10000	Cash in Bank - OPER	Active
10100	Cash in Bank - Trust	Active
10300	Cash in Bank - RLF	Active
10310	Cash In Bank - EDA CARES Act RLF	Active
10450	Cash in Bank - Service Providers	Active
10500	Certificates of Deposit	Active
10700	CD - Accrued Leave Fund	Active
11000	Petty Cash Fund - Trust	Active
11220	A/R from Services Providers to Oper	Active
11225	A/R from Oper to Service Providers	Active
11300	A/R from WIOA to Trust	Active
11310	A/R from RLF CARES to Trust	Active
11400	A/R from Trust to Operations	Active
11500	A/R from Operations to Trust	Active
11600	A/R from Operations to RLF	Active
11800	A/R from RLF to Operations	Active
11801	A/R From RLF CARES to Operations	Active
11900	A/R from RLF to Trust	Active
12100	A/R - Federal/State	Active
12200	A/R - Foundation	Active
12300	A/R - WIOA to Operations	Active
12400	A/R - Non-ADD Transactions	Active
12500	A/R - Aging from Contractors	Active
12600	A/R - Trust District Contracts	Active
12700	A/R - Trust Local Contributions	Active
12800	A/R - Trust Other	Active
12900	A/R - Other	Active
12950	A/R - KACo	Active
12960	A/R - Kentucky Deferred Comp	Active
13000	A/R - LTADD Employee Fund	Active
13100	A/R - Trust Internet Services Contracts	Active
13200	A/R - Local Match	Active
13300	A/R - Foundation to Trust	Active
13400	A/R - PDS to Operations	Active
13410	A/R - PDS to Trust	Active
13500	A/R - Staff W/H & COBRA	Active
13600	Prepaid Health Insurance	Active
13601	Anthem COVID Refund	Active
13610	Prepaid EBC Annual Fee	Active
13700	Prepaid Dental Insurance	Active

GL Code	Description	Active/Inactive/Terminat
13800	Prepaid Vision Insurance	Active
13900	Prepaid LTD/Life Insurance	Active
14000	Prepaid Workers Compensation	Active
14010	Prepaid Workers Comp Dividend	Active
14011	Prepaid Worker's Comp Refund	Active

Assets

14020	Prepaid Acctg Annual Maint & Support	Active
14100	Prepaid Postage	Active
14200	Prepaid Travel Advances	Active
14300	Prepaid Other	Active
14400	Prepaid Travel - Next Fiscal Year	Active
14410	Prepaid Travel - WEX Marathon	Active
14420	Prepaid Travel - WEX Shell	Active
14500	Prepaid Bond/Liability Insurance	Active
14501	KACO Insurance Dividend - ADD	Active
14700	Prepaid LTDF Liability/Property Insurance	Active
14701	KACo Insurance Dividend - Foundation	Active
14800	Prepaid Background Checks	Active
14900	Prepaid Bank Card Account	Active
15000	Furniture & Equipment	Active
15100	Accum Deprec Furniture & Equipment	Active
15200	Computer Equipment Purchases	Active
15300	Accum Deprec Computer Equipment	Active
15400	Grant Purchased Assets	Active
15500	Trust GPS Equipment	Active
15600	Accum Deprec Trust GPS Equipment	Active
15700	Vehicle Purchases	Active
15800	Accum Deprec Vehicles	Active
19000	RLF A/R - Miscellaneous	Active
19100	RLF A/R - Accrued Loan Interest	Active
19200	RLF A/R - Notes Receivable EDA	Active

Liabilities

20000	Accounts Payable	Active
20500	FICA/MC Payable	Active
20600	Federal Taxes Payable	Active
20700	KY Taxes Payable	Active
20800	City Taxes Payable	Active
20900	Medical Insurance W/H Payable	Active
21000	Colonial Insurance W/H Payable	Active
21100	Deferred Comp W/H Payable	Active
21200	CERS Retirement W/H Payable	Active
21210	KLC Unemployment Comp Payable	Active
21300	COBRA Premium Payable	Active
21310	Garnishment Order Withholding	Active
21400	Insurance Premium Adjustments	Active
21500	W/H Payable to Staff	Active
21600	Dental Insurance W/H Payable	Active
21700	Vision Insurance W/H Payable	Active

GL Code	Description	Active/Inactive/Terminat
21800	Nelson Co Occupation Tax Payable	Active
21810	A/P to Aging Contractors	Active
21820	A/P To WIOA Contractors	Active

Liabilities

21900	A/P to LTDF from Trust	Active
22000	A/P to PDS Account from Oper	Active
22020	A/P to Oper from Services Providers	Active
22025	A/P To Service Provider from Oper	Active
22100	A/P to WIOA from Operations	Active
22200	A/P to Operations from Trust	Active
22300	A/P to Trust from RLF	Active
22310	A/P to Trust from RLF CARES	Active
22400	A/P to Operations from RLF	Active
22401	A/P to Operations from RLF CARES	Active
22410	A/P to Operations from Foundation	Active
22500	A/P to Trust from Operations	Active
22550	A/P to WIOA from Trust	Active
22600	A/P to RLF from Operations	Active
22700	A/P to LTDF from Operations	Active
23000	Accrued Wages Payable	Active
23100	Accrued Vacation Liability	Active
23400	Accrued Expenses Other	Active
23500	Accrued FICA/MC	Active
23600	Accrued CERS Retirement	Active
23700	Accrued Workers Comp	Active
23900	Accrued Audit	Active
23901	Accrued Auditor of Public Accounts Audit/Review	Active
24300	Unapplied MPO Local Match	Active
24600	Unapplied FCG Program Income	Active
24700	Unapplied NSIP	Active
24800	Unapplied III Program Income	Active
24900	Unapplied HC Program Income	Active
25000	Deferred Revenue	Active
25010	Deferred Revenue - Local Contributions	Active
25020	Def. Rev.-Hardin Co Match	Active
25031	Def. Rev.-City of Elizabethtown Match	Active
25041	Def. Rev.-City of Radcliff Match	Active
25046	Def. Rev.-Meade Co. Match	Active
25051	Def. Rev.-City of Vine Grove Match	Active
25061	Def. Rev.-City of Brandenburg Match	Active
25062	Def. Rev. - Washington Co. Match	Active
26000	Funds due to Grantor-Operations	Active
26100	Funds due to Grantor - Trust	Active
26500	Passthru Funds to Others	Active
27000	Funds due Subrecipients	Active
28000	Expense Reimburse Control	Active
29500	RLF Escrow #1 Payable	Active
29600	RLF Escrow #2 Payable	Active
29900	RLF Clearing	Active

GL Code	Description	Active/Inactive/Terminat
Projects		
30000	Joint Funding Agreement	Active
30001	JFA EDA CARES	Active
30100	KTC Regional Transportation	Active
30150	KTC Metropolitan Planning Organization	Active
30161	MPO - East E-Town Trans Connectivity Study	Active
30166	Federal Transit Administration	Active
30193	KTC Local Road Updates - Centerline	Active
30200	EDA RLF Administration	Active
30201	EDA CARES Act RLF Admin	Active
30221	Kentucky Infrastructure Authority	Active
30451	FY20 DOD - Office of Economic Adjustment	Active
30803	FEMA Hazard Mitigation Grant	Active
32001	Workforce Innovation & Opportunity Act	Active
32002	Board Support - Cumberlands WD	Active
32007	LTADD Admin - Greater Knox Academy Project	Active
32500	Title III Aging Planning & Admin	Active
32510	Title III-B Support Services	Active
32515	Title III-B Ombudsman	Active
32520	Title III-C1	Active
32530	Title III-C2	Active
32540	Title III-D Preventive Health	Active
32550	Title III-E Caregiver	Active
32560	Title VII Elder Abuse	Active
32570	Title VII Ombudsman	Active
32750	Nutrition Services Incentive Prog "NSIP"	Active
33000	Homecare Administration	Active
33010	Homecare Social Services	Active
33020	Homecare H-D Meals	Active
33200	CMS-SHIP	Active
33300	PCAP Administration	Active
33310	PCAP Subsidy & Coordination	Active
33330	Aging & Disability Resource Center	Active
33332	ADRC - Medicaid Federal Funding	Active
33351	ACA MIPPA/AAA	Active
33361	ACA MIPPA/ADRC	Active
33362	ACA MIPPA/SHIP	Active
33373	Functional Assessment Service Team	Active
33400	State LTC Ombudsman	Active
33440	Participant Directed Services (PDS)	Active
33465	Preferred Community Health Partners - PCHP	Active
33495	Service Providers & Elder Abuse Coalition	Active
33503	RCF Donation - Nelson County Meals	Active
33504	Humana Funds for Emergency Meals	Active
33601	Prescription Assistance Program (KPAP)	Active
33800	Mental Health	Active
35000	Trust General Fund	Active
Projects		
35250	District Contract Activities	Active

GL Code	Description	Active/Inactive/Terminat	
35321	City of Bradfordsville CDBG #19-022	Active	Period from 01/01/2020 to 12/31/2021
35331	City of Caneyville CDBG #19-028	Active	Period from 01/01/2020 to 12/31/2021
35340	City of Clarkson - CDBG Sewer	Active	
35356	Marion County Match	Active	
35363	City of Lebanon CDBG #20-011	Active	Period from 01/01/2021 to 12/31/2022
35382	City of Muldraugh CDBG #20-029	Active	Period from 12/01/2020 to 12/31/2022
35400	LaRue Co Comp Plan/Zoning DC	Active	
35401	Washington County Comp Plan Update	Active	Period from 07/01/2019 to 06/30/2020
35402	City of Cloverport Comp Plan/Zoning Ordinance	Active	Period from 08/01/2020 to 06/30/2021
35440	Leitchfield/Grayson Co IDC RF	Active	
35445	Marion Co. IF RF	Active	
35719	Lebanon Water Works - SRF	Active	Period from 01/01/2015 to 12/31/2048
35722	City of Hodgenville - SRF	Active	
35724	Hodgenville SRF - Phase 1a WX21123017	Active	Period from 10/01/2016 to 12/31/2018
35725	Hodgenville SRF - South Lincoln WX21123008	Active	Period from 10/01/2016 to 12/31/2018
35726	Hodgenville SRF - Sewer Phase II SX21123017	Active	Period from 10/01/2016 to 12/31/2018
35910	City of Bloomfield KIA-IEDF DC	Active	
35940	City of Brandenburg KIA-TDF DC	Active	Period from 05/01/2007 to 12/31/2049
35970	Meade Co. KIA-IEDF	Active	Period from 11/1/2007 to 6/30/2049
36800	Internet Service DC	Active	
37024	Leitchfield Utilities - Mapping Services	Active	
37026	Joint City-County Planning Comm of Nelson Co.	Active	Period from 09/20/2018 to 06/30/2019
37029	Joint Co Planning - Nelson Co GIS Training	Active	
37030	City of Vine Grove - GIS Services	Active	Period from 10/11/2018 to 06/30/2019
38000	RLF - EDA	Active	
38001	EDA CARES Act RLF	Active	
38500	Preliminary Project Balances	Active	
39000	Operational Cost Pool	Active	
39600	Invested in Fixed Assets	Active	
39610	Fund Balance - NSIP Meals	Active	
39620	Fund Balance - Trust General Fund	Active	
39630	Fund Balance - RLF Admin Unrestricted	Active	
39640	Fund Balance - Operations Special Fund	Active	
39700	General Ledger	Active	
39800	Fringe Benefit Pool	Active	
39900	Shared/Indirect Cost Pool	Active	

Revenues

40000	EDA Federal	Active	
40001	EDA CARES Act Federal	Active	
40100	CDBG Federal	Active	
40200	EDA State	Active	
40300	CDBG State	Active	
40400	JFA State Unmatched	Active	
40500	Transportation - Federal	Active	

Revenues

40600	Transportation - State	Active	
40700	Kentucky Infrastructure Authority	Active	
40800	Kentucky Office of Homeland Security	Active	

GL Code	Description	Active/Inactive/Terminat
41000	Office of Economic Adjustment	Active
41201	US Dept of Commerce - EDA Federal	Active
41600	Hazard Mitigation - Federal	Active
41601	Hazard Mitigation - State	Active
42001	Workforce Innovation & Opportunity Act	Active
42008	Cumberlands Workforce Development - Board Support	Active
42500	Title III Aging Planning & Admin - Federal	Active
42501	Title III Aging Planning & Admin - State	Active
42502	Title III Administration - CARES - Fed Funds	Active
42503	Title III Admin - COVID 19 - Fed Funds	Active
42510	Title III-B Support Services - Federal	Active
42511	Title III-B Support Services - State	Active
42512	Title III-B SS CARES - Federal Funds	Active
42515	Title III-B Ombudsman - Federal	Active
42520	Title III-C1 Congregate Meals - Federal	Active
42521	Title III-C1 Congregate Meals - State	Active
42522	Title III-C1 CM COVID-19 - Federal Funds	Active
42523	Title III-C1 CM CARES - Federal Funds	Active
42530	Title III-C2 Home-Delivered Meals - Federal	Active
42531	Title III-C2 Home-Delivered Meals - State	Active
42532	Title III-C2 HDM COVID-19 - Federal Funds	Active
42533	Title III-C2 HDM CARES - Federal Funds	Active
42540	Title III-D Preventive Health - Federal	Active
42541	Title III-D Preventive Health - State	Active
42550	Title III-E Caregiver - Federal	Active
42551	Title III-E Caregiver - State	Active
42552	Title III-E CARES - Federal Funds	Active
42560	Title VII Elder Abuse - Federal	Active
42561	Title VII Elder Abuse - State	Active
42570	Title VII Ombudsman Support - Federal	Active
42571	Title VII Ombudsman Support- State	Active
42572	Title VII Omb - CARES - Fed Funds	Active
42750	NSIP - Federal	Active
43000	HomeCare - State	Active
43200	CMS-SHIP Federal	Active
43300	Personal Care Attendant Program - State	Active
43330	ADRC - Medicaid Federal	Active
43331	ADRC - Non Medicaid Match State	Active
43333	ADRC-No Wrong Door State Funds	Active
43351	ACA MIPPA/AAA	Active
43361	ACA MIPPA/ADRC	Active
43362	ACA MIPPA/SHIP	Active
43373	Functional Assessment Service Team	Active

Revenues

43400	State LTC Ombudsman Services - State	Active
43441	Participant Directed Services (PDS) - State	Active
43465	Preferred Community Health Partners - PCHP	Active
43501	Charitable Donation	Active
43600	Prescription Assistance Program (PAP) - State	Active

GL Code	Description	Active/Inactive/Terminat
45900	Disaster Assistance	Active
46500	District Contract Activities-Other Agencies	Active
46510	District Contract Activities-Cities	Active
46520	District Contract Activities-Counties	Active
46530	District Contract Activities - Federal Funds	Active
46540	District Contract Activities - State Funds	Active
46570	District KIA-TDF Contract	Active
46800	Internet Service Contract Activities	Active
47100	Interest Income - MM Account	Active
47200	Interest Income - Certificates of Deposit	Active
47300	Trust Equipment Usage	Active
47320	Service Providers	Active
47400	Other Income	Active
47405	Proceeds from Sale of Equipment	Active
47410	Insurance Proceeds	Active
47500	Local Contributions	Active
47600	Local In-Kind Revenue	Active
47800	Passthru Contract Match	Active
48000	Local Match Donation	Active
48010	Local In-kind Match	Active
48018	Brandenburg Local Match	Active
48020	Hardin Co Local Match	Active
48100	Applied NSIP / USDA	Active
48120	E-town Local Match	Active
48220	Radcliff Local Match	Active
48300	Applied Program Income	Active
48320	Meade Co Local Match	Active
48350	LaRue Co Local Match	Active
48351	Nelson Co Local Match	Active
48352	Washington Co Local Match	Active
48354	Breckinridge Co Local Match	Active
48355	Grayson Co Local Match	Active
48356	Marion Co Local Match	Active
48400	Passthru to Sub-Contractors	Active
48420	Vine Grove Local Match	Active
48500	Local Funds Transferred	Active
48600	Contractor Program Income	Active
48700	Contractor Cash Match	Active
48800	Contractor In-kind Match	Active
48900	Agency Purchased	Active
49000	RLF EDA	Active

Revenues

49100	RLF Loan Principle Repaid	Active
49200	RLF Interest Paid	Active
49300	RLF Late Fees	Active
49400	RLF Service Fees	Active
49500	RLF Bank Interest	Active
49600	RLF LTDF Match	Active
49700	RLF Other/Special Fees	Active

GL Code	Description	Active/Inactive/Terminat
49790	RLF Bad Debt Recovery	Active
49800	RLF Transfer to Administration	Active
49900	Reclass 49100-P/Y to 19200-RLF A/R	Active

Expenses

50000	Salaries	Active
50500	Fringe Benefits	Active
50600	Fringe - FICA	Active
50700	Fringe - Health	Active
50800	Fringe - Dental	Active
50900	Fringe - Retirement	Active
51000	Fringe - LT Disability/Life	Active
51100	Fringe - Vision	Active
51200	Fringe - Unemployment	Active
51500	Direct Workers Comp	Active
51501	Worker's Comp Dividend	Active
51502	Worker's Comp Refund	Active
51600	Medical Exams/Prevention	Active
51700	Anthem COVID Refund	Active
59600	Operational Cost Pool	Active
59700	Indirect Administrative Costs	Active
59900	Shared (Common) Cost Pool	Active
60000	Advertising & Printing	Active
60500	Professional Services	Active
61000	Maintenance and Repairs-Equipment	Active
61500	Telephone	Active
61600	Cell Phone Expense	Active
62000	LTDF Building Expenses	Active
62500	Insurance and Bonds	Active
62501	KACo Insurance Dividend	Active
65000	Supplies and Postage	Active
65500	College Tuition	Active
65700	Service Awards	Active
66000	Interest Expense	Active
66500	Depreciation/Usage Expense	Active
66700	Trust Depreciation Expense	Active
67000	Other Miscellaneous Expenses	Active
69000	CR Background Checks	Active
70000	Dues and Subscriptions	Active

Expenses

71000	Conference and Registrations	Active
73000	Travel	Active
73100	Staff Vehicles Expense	Active
73200	Training	Active
73300	Waiver Certifications	Active
75000	Grant Purchased Equipment	Active
75500	Gain/Loss on Equipment	Active
75600	Loss/Insurance on Theft	Active
76000	WIOA Grant Equipment Purchase	Active

GL Code	Description	Active/Inactive/Terminat
78000	In-kind Goods and Services	Active
78100	In-kind Space	Active
78200	In-kind Board/Committee	Active
78300	In-kind Citizen Members	Active
78400	In-kind Staff Volunteers	Active
79900	Prior Period Adjustment - Expenses	Active
80000	Contractor Expense	Active
80100	Contractor Travel	Active
80500	Contractor Equipment Purchase	Active
81000	Contractor In-kind Expense	Active
81500	Contractor Advance	Active
82000	Contracts-not yet obligated	Active
82100	Added Units-Unapplied NSIP	Active
82500	Program Income Expenses	Active
86100	LTADD Client/Direct Support	Active
86200	LTADD Contractual/Client Support	Active
92500	Passthru Contract Funds to Others	Active
92600	Passthru Funds	Active
96500	RLF Loans Disbursed	Active
96700	Reclass 96500-P/Y to 19200	Active
96800	RLF Loans Written Off	Active