

LINCOLN TRAIL AREA DEVELOPMENT DISTRICT

**REQUEST FOR QUALIFICATION
FOR AUDIT AND TAX SERVICES FOR THE PERIOD
JULY 1, 2020 TO JUNE 30, 2021**

Proposals should be directed to:

**Michael G. Burress
Executive Director
Lincoln Trail Area Development District
613 College Street Road
Elizabethtown, KY 42701**

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I. **GENERAL INFORMATION**

A. **Purpose**

The Lincoln Trail Area Development District (hereinafter referred to as LTADD) is accepting proposals to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror" to perform a financial and compliance audit as well as provide tax services for the fiscal year ending June 30, 2021. The proposal will need to include an option for four additional years.

B. **Who May Respond**

Only licensed Certified Public Accountants, qualified to do business in the Commonwealth of Kentucky, having an active license to practice with the Kentucky State Board of Accountancy, and a member of the American Institute of Certified Public Accountants (AICPA) may respond to this RFQ.

C. **Instructions on Proposal Submission**

1. **Closing Submission Date**

Proposals must be submitted and received no later than 3:00 p.m. (EST) on April 30, 2021.

2. **Inquiries/Questions**

Inquiries or questions concerning this RFQ should be directed to Jane Alsip by email at jane@ltadd.org (no phone calls please). All inquiries should be made prior to April 23, 2021.

3. **Conditions of Proposal**

All costs incurred in the preparation of a proposal responding to this RFQ will be the responsibility of the Offeror and will not be reimbursed by LTADD.

4. **Instructions to Prospective Contractors**

Your proposal should be addressed as follows:
Mr. Michael G. Burress
Executive Director
Lincoln Trail ADD
613 College Street Road
Elizabethtown, KY 42701

It is important that the Offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following information:

Request for Qualifications
3:00 p.m. – April 30, 2021
SEALED PROCUREMENT for Audit Services

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to ensure that the proposal is received by LTADD by the date and time specified above.

Late proposals will not be considered.

5. Right to Reject

LTADD reserves the right to reject any and all proposals in response to this RFQ. A contract for the accepted proposal will be based upon the factors described in this RFQ.

6. Small and/or Minority-Owned Businesses

Efforts will be made by LTADD to utilize small and/or minority-owned businesses.

An Offeror qualifies as a small business firm, if it meets the definition of "small business" as established by the U.S. Government Publishing Office, 13 CFR 121 *Small Business Size Regulations, Subpart A – Size Eligibility Provisions and Standards.*

If you are responding to this RFQ as a Small and/or Minority owned business, please complete the Small/Minority Owned Business Affidavit in Attachment A.

7. Notification of Award

It is expected that a decision selecting the successful audit firm will be made within three weeks of the closing date for the receipt of proposals. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this RFQ will be informed, in writing, of the name of the successful audit firm.

It is expected that the contract shall be a one-year fixed price contract with an option for four additional one-year periods.

D. **Description of Entity and Records to be Audited**

The 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 \$10.9 million and the agency employs 34 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 ADD region. LTADD's federal cognizant agency is the U.S. Department of Commerce Economic Development Administration.

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

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. LTADD prepares an annual cost allocation plan to assign direct and shared costs to each grant, project and program. The allocation plan is submitted the U.S. Department of Commerce – Economic Development Administration and to the Department for Local Government annually for approval. LTADD utilizes over 80 projects/programs and three cost pools that allocate common, operational and indirect administrative costs to each program.

LTADD utilizes Grants Management System accounting software. LTADD also uses Grants Management System Revolving Loan Servicing System for our Revolving Loan program.

LTADD has been audited annually for approximately five decades.

The following documents are available in the “FY21 Audit RFQ” section on the home page on our website at www.LTADD.org:

- a. Chart of Accounts - FY 2021
- b. Cost Allocation Plan - FY 2021

- c. Most Recent Audit Report - FY 2020

E. **Options**

After LTADD has been notified that the State Auditor's Office has declined to perform the Audit as per KRS 147A.117, LTADD will obtain Board approval to extend the audit contract for one-year period up to an additional four years. The cost for the optional periods should be included with the proposal. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

II. **SPECIFICATION SCHEDULE**

A. **Scope of a Financial and Compliance Audit**

Lincoln Trail Area Development District intends to contract for professional auditing/compliance/tax services relative to the scope of work outlined as follows:

A single audit performed in accordance with applicable state and federal administrative regulations, including 2 CFR 200 - *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F – *Audit Requirements* and Generally Accepted Auditing Standard (GAAS).

The following procedures, associated with federal financial assistance programs, must be incorporated:

1. Compliance for all major LTADD programs.
2. Compliance for any non-major program transactions, tested by the Auditor during the audit process, if applicable.
3. Determination of effectiveness of internal control policies and procedures to assure that LTADD is managing federal financial assistance programs in compliance with applicable laws and regulations. As a component of these tests, the Auditor should:
 - a. Perform test of controls to evaluate the effectiveness of the design and operation of the policies and procedures in preventing or detecting material noncompliance; and
 - b. If applicable, examine the agency's control system for monitoring its contractors and to obtain and act on contractors' audit reports.
4. As required by 2 CFR 514(b) Financial Statement ... *"The auditor must also determine whether the schedule of federal awards is stated fairly in all material respects in relation to the auditee's financial statement as a whole"*.

5. Opinion that financial statements are presented fairly in conformity with GAAP.
6. Opinion that the Schedule of Shared Costs, the Combining Schedule of Operations by Program and Support Services and the Schedule of Federal Awards are all presented fairly in all material respects to the basic financial statements as a whole.

The examination shall cover all funds, accounts, contracts and work elements of LTADD. Funds and accounts include the following: four checking accounts [LTADD Operations, Workforce Investment and Opportunity Act (WIOA), Medicaid Participant Directed Services (PDS) and Lincoln Trail Development Foundation], four money market accounts [General Fund /Trust, Revolving Loan Fund (RLF), CARES Act RLF and Service Providers] and one Certificate of Deposit.

The LTADD grant agreements to be examined include but are not limited to Joint Funding Agreement, Workforce Investment and Opportunity Act (WIOA) grant agreement and subcontracts, Lincoln Trail Agency on Aging & Independent Living grant agreement and subcontracts, Transportation Cabinet grant agreements, Office of Local Defense Community Cooperation grant agreement and subcontracts and District Contracts. There are over 80 projects/work elements to be examined.

Audit work performed must include:

1. Review and verify the accuracy of financial statements and supporting documentation.
2. Review of audit reports from sub-grantees.
3. Cash accounts must be verified with depositories, bank accounts reconciliations reviewed for appropriateness and proper authorization of cash transfers verified.
4. An audit of the LTADD Trust General/Local Funds must be completed and included.
5. A compilation of the financial statements must be accomplished and the required state and federal non-profit tax returns will be completed for the Lincoln Trail Development Foundation.
6. Review the Cost Allocation Plan for compliance to 2 CFR 200 and other applicable regulations.
7. Review final Aging invoices and to notifying Fiscal Officer of discrepancies.
8. Additionally, procedures for Aging and WIOA sub-contracts with funding from various sources, must be included in the audit to conform with the following:
 - a. The auditor will become familiar with the ADD's approved cost allocation plan submitted to the Department for Local Government to verify that the

ADD used prescribed accounting methodology to determine expenditures presented on final expenditure reports.

- b. The auditor will review LTADD monitoring of Aging and WIOA program contractors and the contractors' financial records to determine program and financial compliance with the program grant agreement.
- c. The auditor will become familiar with all applicable requirements set forth in relevant audit guides, sub-recipient grant agreement requirements, and applicable Federal requirements. If the judgment of the independent auditor results in any deviation from these requirements as they relate to substantive program or financial matters, the deviations will be furnished to the appropriate state or federal agency directly by the auditor.

Generally Accepted Government Audit Standards - (2018 Revision), states in Chapter 1 – Foundation and Principles for the Use and Application of Government Auditing Standards, Financial Audits section:

1.17 Financial audits provide independent assessment of whether entities' reported financial information (e.g., financial condition, results, and use of resources) is presented fairly, in all material respects, in accordance with recognized criteria. Financial audits conducted in accordance with GAGAS include financial statement audits and other related financial audits.

- a. Financial statement audits: The primary purpose of a financial statement audit is to provide financial statement users with an opinion by an auditor on whether an entity's financial statements are presented fairly, in all material respects, in accordance with an applicable financial reporting framework. Reporting on financial statement audits conducted in accordance with GAGAS also includes reports on internal control over financial reporting and on compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
- b. Other types of financial audits: Other types of financial audits conducted in accordance with GAGAS entail various scopes of work, including:
 - 1) obtaining sufficient, appropriate evidence to form an opinion on a single financial statement or specified elements, accounts, or line items of a financial statements;
 - 2) issuing letters (commonly referred to as comfort letters) for underwriter and certain other requesting parties
 - 3) auditing applicable compliance and internal control requirements relating to one or more government programs; and
 - 4) conducting an audit of internal control over financial reporting that is integrated with an audit of financial statements (integrated audit).

B. **Description of Programs/Contracts/Grants**

The Scope of Work for the Lincoln Trail Area Development District shall cover all funds, accounts, grant agreements and work elements of the LTADD. See Attachment B for a grant listing for the FY 2021 fiscal year. See Attachment C for a FY 2021 summary budget.

C. **Performance**

The LTADD records shall be audited through June 30, 2021.

The Offeror is required to prepare audit reports in accordance with the **Generally Accepted Government Auditing Standards - (2018 Revision)**, and

1. 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Part F *Audit Requirements*
2. Single Audit Act of 1996
3. Kentucky Revised Statutes and the Kentucky Administrative Regulations.

D. **Delivery Schedule**

Offeror is to transmit three copies of the draft audit report to LTADD's Executive Director. The draft audit report is due on December 6, 2021. The Offeror shall forward a copy of the audit report and management letters to the Auditor of Public Accounts for review prior to release. The Auditor of Public Accounts shall have the right to review the Offeror's working papers before and after release of the audit and that after review of the Offeror's working papers, should discrepancies be found, the Auditor of Public Accounts shall notify LTADD of the discrepancies. If the Offeror does not correct these discrepancies prior to the release of the audit, the Auditor of Public Accounts may conduct its own audit to verify the findings of the Offeror's work report. If an audit verifying the findings of the Offeror's report is conducted by the Auditor of Public Accounts, the actual expense of the audit shall be billed to LTADD.

The Offeror shall provide 7 bound copies, one unbound copy and one electronic (pdf) copy of the Budget Committee approved LTADD audit report, printed on standard 8 ½ X 11 letter size paper. The 7 bound reports, one unbound report and pdf file should be delivered to LTADD no later than 3 business days after the latter of Board approval or State Auditor acceptance. A representative of the audit firm shall present the audit report at a specified meeting of the LTADD Budget Committee.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports which do not conform to all of the provisions of this contract, LTADD may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

If any inadequacy is identified with the accounting system and internal control structure, especially with respect to the applicable criteria for a satisfactory internal control system, the report should determine causes and recommendation for corrective action that would be successful in remedying any deficiency. Weaknesses noted during the examination, that the auditor determines should be corrected, will be included in the report along with specific recommendation for correction, even if the weakness does not render the system inadequate. The weaknesses should include items specifically identified in the survey, as well as all of the ADD's accounting systems and internal controls tested during the comprehensive audit of financial statements. Any weakness or inadequacies will be reviewed by the auditor and ADD Executive Director and included in a separate management letter.

E. **Price**

The Offeror's proposed price for the audit should be submitted in the format shown in Attachment D. Include information indicating how the price was determined. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rates and total cost by staff level. Any out-of-pocket expenses should also be indicated. The pricing information should be in a **separate envelope**, within the bid packet.

F. **Payment**

Payment will be made when LTADD has determined that the total work effort has been satisfactorily completed. Should LTADD reject a report, LTADD's authorized representative will notify the Offeror in writing of the reason(s) for the rejection. The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Offeror submits the final invoice for payment.

Progress payments will be allowed to the extent that LTADD can determine that satisfactory progress is being made.

Upon delivery of all copies and electronic file, as stated above, of the final reports to LTADD and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit services.

G. **Audit Review**

All audit reports prepared under this contract will be reviewed by LTADD and its funding sources to ensure compliance with **Generally Accepted Government Auditing Standards**. As per KRS 147A.117(2), as soon as the audit draft is complete the Offeror will contact APA for review of draft and working papers. The Offeror will provide LTADD with a letter from APA regarding review findings prior to finalizing audit.

H. **Exit Conference**

An exit conference with LTADD's representative and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with LTADD. It should include internal control and program compliance observations and recommendations.

I. **Work Papers**

1. Upon request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audits. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The workpapers will be retained for at least three years from the end of the audit period.
3. The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accountability Office and LTADD.

J. **Confidentiality**

The Offeror agrees to keep the information related to all sub-recipient grant agreements and subcontracts in strict confidence. Other than the reports submitted to LTADD, the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those employees on the Offeror's staff who must have the information on a "need-to-know" basis. The Offeror agrees to immediately notify, in writing, LTADD's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

K. **AICPA Code of Professional Conduct**

The AICPA Code of Professional Conduct states:

1.400.055 Governmental Audits

.01 Engagements for audits of government grants, government units, or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules, and regulations, in addition to GAAS.

.02 If a *member* accepts such an engagement and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules, and regulations, the *member* is obligated to follow such requirements, in addition to GAAS.

.03 Failure to do so is a violation of the “Acts Discreditable Rule” [1.400.001] unless the member discloses in his or her report that such requirements were not followed and the applicable reasons for not following the requirements. [Prior reference: paragraph .04 of ET section 501]

III. **OFFEROR'S TECHNICAL QUALIFICATIONS**

The Offeror, in its proposal, shall, at a minimum, include the following:

A. **Prior Auditing Experience**

The Offeror should describe its prior auditing experience including the agency name, addresses, contact person, and telephone number of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing Area Development Districts.
2. Prior experience auditing similar programs funded by the state of Kentucky.
3. Prior experience auditing programs financed by the Federal Government.
4. Prior experience auditing similar county or local government activities.
5. Prior experience auditing nonprofit organizations.
6. Prior experience auditing entities with shared/indirect costs.

B. **Organization, Size and Structure**

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate, if appropriate, that the firm is a small or minority-owned business (Attachment A). Offeror must include a copy of the most recent Peer Review and comment letter, if any, if the Offeror has had a Peer Review.

C. **Staff Qualifications**

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members.
4. Statement of staff continuum, professional education in government accounting and auditing during last two years.

5. Statement on whether firm has been the object of any disciplinary action during the past three years.
6. Statement as to whether they are independent, as defined by applicable auditing standards. In addition to the most recent Peer Review requested in Section III-B above, please submit the Firm's response and AICPA's Acceptance Letter for the Peer Review.

Only include resumes of staff to be assigned to the audits. Education, position in firm, years and types of experience and continuing professional education will be considered.

D. **Understanding of Work to be Performed**

The Offeror should describe its understanding of work to be performed, including audit procedures, estimated hours and other pertinent information.

E. **Certifications**

The Offeror must sign and include as an attachment to its proposal the Certifications enclosed with this RFQ. The publications listed in the Certifications will not be provided to potential Offerors by LTADD, because LTADD desires to contract only with an Offeror who is already familiar with these publications.

IV. **PROPOSAL EVALUATION**

A. **Submission of Proposals**

All proposals shall include three copies of the Offeror's technical qualifications, three copies of the pricing information (**in a separately sealed envelope**) and three copies of the signed Certifications. These documents will become part of the contract.

B. **Nonresponsive Proposals**

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

1. The proposal is not received in accordance with the terms of this RFQ.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The Proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the **Generally Accepted Government Audit Standards** (2018 Revision).

C. **Evaluation**

Evaluation of the proposal will be based on responses to criteria listed in Section III – Offeror’s Technical Qualifications including the following criteria:

1. Prior experience auditing. Please note that LTADD may contact prior audited organizations to verify the experience provided by the Offeror.
2. Organization, size and structure of Offeror's firm.
(Considering size in relation to audits to be performed.)
3. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.
4. Offeror's understanding of work to be performed.
5. Price

D. **Review Process**

The LTADD may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offeror's proposals. However, LTADD reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.

V. **CERTIFICATIONS**

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
- C. The individual signing certifies that the prices quoted in this proposal have been arrived at independently, without consultation, communication or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted on this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that the Offeror is a properly licensed certified public accountant.
- G. The individual signing certifies that the Offeror meets the independence standards of the **Generally Accepted Government Audit Standards** (2018 Revision).
- H. The individual signing certifies that he/she is aware that all individuals to be assigned to the audit have met the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and that 24 hours of this education have been in subjects directly related to government auditing, the government environment, or the specific or unique environment in which the audited entity operates.
- I. The individual signing certifies that he/she has read and understands the GAO requirement of an external quality control (peer) review. (Proposals must include a copy of a peer review report and comment letter, if any.)
- J. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
1. **Generally Accepted Government Auditing Standards** - (2018 Revision) (Yellow Book.)
 2. **Principles of Federal Appropriations Law** (Red Book)
 3. **2 CFR 200** *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Part F Audit Requirements*
 4. **"Standards for Internal Control in the Federal Government"** (2014)

5. **“State and Local Governments – Audit and Accounting Guide”**
(AICPA Audit Guide).

- K. The individual signing certifies that he/she has read and understands all the information in this Request for Qualifications, including the information on the programs/grants/contracts to be audited.
- L. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any Federal, state or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)
- M. The individual signing certifies that the Offeror (does/does not) carry professional malpractice insurance.

Signature of Offeror’s Representative

Date

Printed Name & Title

Audit Firm

ATTACHMENT A

SMALL/MINORITY OWNED BUSINESS AFFIDAVIT

I, _____, being a duly sworn authorized representative of the applicant firm _____ confirm that my business is a small and/or minority owned business. By signing below, I am attesting that I am providing this as part of the proposal for audit services for the Lincoln Trail Area Development District, and acknowledge any false statement made by the applicant may result in denial of consideration.

NAME (PRINT)

SIGNATURE

TITLE

DATE

Subscribed and sworn before me by _____, _____
(Affiant) (Title)

On this _____ day of _____, 20_____.

_____ My Commission expires: _____

Notary Public
(Seal of Notary)

ATTACHMENT B

**LINCOLN TRAIL AREA DEVELOPMENT DISTRICT
FY21 GRANT LISTING**

Projects	Description	Projects	Description
30000	Joint Funding Agreement	33310	PCAP Subsidy & Coordination
30001	EDA JFA CARES (ADD)	33330	Aging & Disability Resource Center
30001	LTADD (PDS)	33332	ADRC - Medicaid Federal Funding
30001	Workforce Investment Act (WIA) Fixed Assets (WIOA)	33351	ACA MIPPA/AAA
30012	Admin Pool (WIOA)	33361	ACA MIPPA/ADRC
30013	Program Pool (WIOA)	33362	ACA MIPPA/SHIP
30020	Proceeds from the Sale of Equipment (WIOA)	33373	Functional Assessment Service Team
30100	KTC Regional Transportation	33400	State LTC Ombudsman
30150	KTC Metropolitan Planning Organization	33440	Participant Directed Services
30166	Federal Transit Administration	33465	Preferred Community Health Partners
30193	KTC Inventory Project - Centerline	33495	Service Providers & Elder Abuse
30200	EDA RLF Administration	33601	Prescription Assistance Program
30201	EDA CARES Act RLF Administration	33800	Mental Health
30221	Kentucky Infrastructure Authority	35000	Trust General Fund
30230	Gr# 274YT20 - Youth Admin PY19 (WIOA)	35250	District Contract Activities
30231	Gr# 274YT20 - Out of School Youth PY19 (WIOA)	35321	City of Bradfordsville - CDBG #19-022
30237	Gr# 273AD21 - Adult Admin (WIOA)	35331	City of Caneyville CDBG #19-028
30238	Gr# 273AD21 - Adult (WIOA)	35340	City of Clarkson - CDBG Sewer
30239	Gr# 271DW21 - Dislocated Worker Admin (WIOA)	35356	Marion County Match
30240	Gr# 271DW21 - Dislocated Worker (WIOA)	35382	City of Muldraugh CDBG #20-021
30241	Gr# 258CV21 - COVID NEG Admin (WIOA)	35400	LaRue Co. Comp Plan/Zoning DC
30242	Gr# 258CV21 - COVID NEG (WIOA)	35401	Washington County Comp Plan Update
30301	Gr# 271CM19 - Rapid Response (WIOA)	35402	City of Cloverport Comp Plan/Zoning Ordinance
30322	Gr# 270AD21 - Adult Admin (WIOA)	35440	Leitchfield/Grayson Co IDF RF
30323	Gr# 270AD21 - Adult (WIOA)	35445	Marion Co. Industrial Foundation RF
30324	Gr# 272DW21- Dislocated Worker Admin (WIOA)	35719	Lebanon Water Works - State Revolving Fund
30325	Gr# 272DW21- Dislocated Worker (WIOA)	35722	City of Hodgenville - State Revolving Fund
30436	Gr# 270AD20 - Adult (WIOA)	35724	City of Hodgenville SRF - Phase 1a
30450	Gr# 274YT21 - Youth Admin (WIOA)	35725	City of Hodgenville SRF - South Lincoln
30451	Gr# 274YT21 - Out of School Youth (WIOA)	35726	City of Hodgenville SRF - Sewer Phase II
30451	DOD - Office of Local Def. Comm. Coop. (ADD)	35970	Meade Co. KIA-IEDF
30803	FEMA Hazard Mitigation Grant	36800	Internet Service DC
31200	LTADD Admin Pool (WIOA)	37024	Leitchfield Utilities - Mapping Services
32001	Workforce Innovation & Opportunity Act	37026	Joint City-County Planning Comm of Nelson Co
32002	Board Support - Cumberlands WD	37029	Joint Co Planning - Nelson Co GIS Training
32500	Title III Aging Planning & Admin	37030	City of Vine Grove - GIS Services
32510	Title III-B Support Services	38000	RLF - EDA
32515	Title III-B Ombudsman	38001	EDA RLF CARES Act
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

The LTADD uses 3 Accounting Directories:
 Participant Directed Services (PDS) - client payroll and supplies
 Workforce Innovation Opportunity Act (WIOA) - training expenses and contracts
 ADD (ADD) - everything except PDS and WIOA costs

ATTACHMENT C

**LINCOLN TRAIL AREA DEVELOPMENT DISTRICT
FY21 BUDGET SUMMARY**

REVENUES		EXPENSES	
FEDERAL/STATE/LOCAL		OPERATING COSTS	Budgeted
Joint Funding Agreement		Salaries	1,573,356
EDA	83,333	Burden	900,958
CDBG	25,346	Worker's Compensation	17,393
State Planning	90,821	Advertising & Printing	19,525
EDA CARES Act	163,350	Professional Services	442,702
FY 21 - JFA Total	362,850	Maintenance and Repairs (Equip.)	63,195
		Telephone	16,282
		Cell Phone	8,507
Regional Transportation	84,512	Building Rents & Leases	91,909
Metropolitan Planning Organization (MPO)	145,000	Insurance & Bonds	13,995
MPO E-Town Trans Connectivity Study	231,684	Supplies & Postage	38,449
MPO Federal Transit Planning	20,000	Other (Including Depreciation Exp)	53,620
Local Road Updates - Centerline	18,200	Contracts-Aging (includes match)	2,801,221
EDA Revolving Loan Admin	7,863	Contracts-WIOA Services	842,295
EDA Revolving Loan Fund	7,863	Other-Aging Direct Client Support	3,059,572
EDA Revolving Loan Fd CARES Act Adm	25,650	Other-WIOA Direct Client Support	138,908
EDA Revolving Loan Fd CARES Act	300,000	Expenses Not Yet Obligated	657,895
Ky Infrastructure Authority	66,000	Dues & Subscriptions	26,644
Dept Of Defense - Compatible Use Plan	181,775	Conference & Registrations	23,458
FEMA Hazard Mitigation	45,223	Travel	24,621
District Contracts	24,375	Staff Vehicles	41,340
FY 21 - Community Development Total	1,158,145	Training	21,208
		Materials (Grant Purchased Equip.)	24,100
Workforce Innovation and Opportunity Act	1,440,611		
Cumberlands Workforce Dev. Board Suppo	196,576		
FY 21 - Employment & Training Total	1,637,187		
Title III	2,140,885		
Title VII	28,738		
Homecare	967,974		
Personal Care Attendant Program (PCAP)	585,614		
Participant Directed Services	3,698,132		
State Long Term Care Ombudsman	37,449		
CMS-SHIP	29,256		
ACA MIPPA	54,116		
Prescriptions Assistance Program	57,834		
Other Aging Contracts	23,640		
FY 21 - Aging Services Total	7,623,638		
Local Contributions & Earnings	119,333		
TOTAL OPERATING REVENUE	10,901,153	TOTAL OPERATING EXPENSE	10,901,153

[NAME OF AUDIT FIRM]
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR Lincoln Trail Area Development District

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	_____	\$ _____	\$ _____	\$ _____
Managers	_____	_____	_____	
Supervisory Staff	_____	_____	_____	
Staff	_____	_____	_____	
Other (specify): _____	_____	_____	_____	
Subtotal				\$ _____
Out-of-Pocket Expenses				
Meals and Lodging: _____				
Transportation: _____				
Other (specify): _____				
Total All-Inclusive Maximum Price for FY 2021 Audit				\$ _____
Total Cost for Four Subsequent Years			FY 2022	\$ _____
			FY 2023	\$ _____
			FY 2024	\$ _____
			FY 2025	\$ _____