

LINCOLN TRAIL AREA DEVELOPMENT DISTRICT
COST ALLOCATION PLAN
FY 2024
REVISED 06-30-2023

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

COST ALLOCATION PLAN – FY 2024

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.

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U.S. Department of Commerce, Economic Development Administration
1401 Constitution Avenue, NW
Washington, DC 20230

CERTIFICATE OF INDIRECT COSTS

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

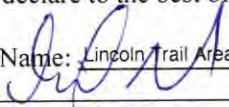
(1) All costs included in this proposal dated 07/05/2023 **[identify date indirect cost rate proposal was finalized]** to establish indirect costs rate(s) for July 1, 2023 to June 30, 2024 **[identify start/end dates for the fiscal year covered by the indirect cost rate]** are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200) 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 predetermined rate.

(3) The indirect cost rate calculated within the proposal is 42.0% (Provisional Rate) **[identify rate(s)]**, which was calculated using a direct cost base type of Salary & Fringe **[identify type of direct cost base – Salary & Fringe, MTDC, etc.]**. The calculations were based on actual costs from fiscal year 2023 to obtain a federal indirect cost billing rate for fiscal year 2024.

(4) All documentation supporting the indirect cost rate identified above must be retained by the Recipient. This rate should be reviewed and validated as part of the Recipient's annual financial audit.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct.

Organization Name: Lincoln Trail Area Development District
Signature: 
Name of Authorized Official: Daniel London
Title: Executive Director
Email Address and Phone: daniel@ltadd.org 270-982-5207
Date of Execution: 5 July 2023

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 2024 is approximately \$16.9 million and the agency employs 37 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, Kentucky Transportation Cabinet Metropolitan Planning Organization, Rural Transportation, Kentucky Infrastructure Authority, Office of Local Defense Community Cooperation 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 2024, 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
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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 Admin
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Project # 30201 EDA CARES Act RLF Administration

Element Description

141001	EDA Revolving Loan Fund Administration
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Project # 30221 Kentucky Infrastructure Authority

Element Description

146700	KIA Mgmt Services & WRIS
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Project # 30452 DOD Office of Local Def Comm Coop

Element Description

140970	OLDCC Comp Use Plan Implementation
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Project # 30803 FEMA Hazard Mitigation Grant

Element Description

149004	Haz Mit Plan - Data Collection & Analysis
149005	Haz Mit Plan - GIS GPS Mapping & Data Collect
149006	Haz Mit Plan - Draft Plan/Plan Production
149007	Haz Mit Plan - Public Meeting & Plan Review
149008	Haz Mit Plan - CWK & FEMA Review

Project # 30804 FEMA Building Resilient Infra & Com Grt

Element Description

140910	FEMA Building Resilient Infra & Communities Grt
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Project # 35250 District Contract Activities

Element Description

141500	DC Activities not under separate contract
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Project # 25331 City of Caneyville CDBG #19-028

Element Description

142110	City of Caneyville CDBG #19-028
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Project # 35368 Isaiah House (Bluegrass) CDBG Admin

Element Description

142590	Isaiah House (Bluegrass ADD) CDBG Admin
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Project # 25371 LaRue County CDBG #21-022

Element Description

142770	LaRue County CDBG #21-022
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Project # 25382 City of Muldraugh CDBG #20-029

Element Description

142630	City of Muldraugh CDBG #20-029
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Project # 35419 Land of Lincoln Comp Plan Update

Element Description

142902	Land of Lincoln Comp Plan Update
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Project # 35440 Leitchfield/Grayson Co. IDC RF

Element Description

143000	Leitchfield/Grayson Co IDC RF
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Project # 35445 Marion Co. IF RF

Element Description

143500	Marion Co. IF RF
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Project # 35751 City of Bradfordsville ARPA Assistance

Element Description

144641	City of Bradfordsville ARPA Assistance
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Project # 35753 City of Clarkson ARPA Assistance

Element Description

144643	City of Clarkson ARPA Assistance
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Project # 35754 City of Cloverport ARPA Assistance

Element Description

144644	City of Cloverport ARPA Assistance
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Project # 35755 City of New Haven ARPA Assistance

Element Description

144645	City of Cloverport ARPA Assistance
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Project # 35756 City of Irvington ARPA Assistance

Element Description

144646	City of Irvington ARPA Assistance
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Project # 35757 LaRue County ARPA Assistance

Element Description

144647	LaRue County ARPA Assistance
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Project # 35760 City of West Point ARPA Assistance

Element Description

144650	City of West Point ARPA Assistance
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Project Codes & Description Continued

WORKFORCE INNOVATION AND OPPORTUNITY ACT

Project # 32001 Workforce Innovation and Opportunity Act (WIOA)

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

Project # 30012 Admin Pool
Project # 30013 Program Pool
Project # 30260 Grt# 274YT23 – Out of School Youth
Project # 30264 Grt# 270AD23 – Adult
Project # 30266 Grt# 205BE21 – TRADE
Project # 30267 Grt# 205CM21 – Career Team
Project # 30271 Grt# 273AD23 – Adult

Project Codes & Description Continued

AGING SERVICES

Project # 32500 Title III Aging Planning & Admin

Element	Description
132500	LTADD Aging Planning & Administration
132510	Title III Admin ARPA Activities

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
100515	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
110700	Title III-C1 JA Foods Services

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
132901	Title III-E Grandparent Prog Case Mgmt
132902	Title III-E Grandparent Prog Dir Client Services
132903	Title III-E ARPA Funds
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 # 32755 Expanded Senior Meals Admin

Element	Description
133410	Expanded Senior Meals Admin

Project # 32756 Expanded Senior Meals Prog

Element	Description
133415	Expanded Senior Meals Case Mgmt
214100	Expanded Senior Meals Contracts

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 # 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 – August 31
136351	ACA MIPPA/AAA Sept 1 – June 30

Project # 33361 ACA MIPPA/ADRC

Element	Description
136370	ACA MIPPA/ADRC July 1 – August 31
136371	ACA MIPPA/ADRC Sept 1 – June 30

Project # 33362 ACA MIPPA/SHIP

Element	Description
136380	ACA MIPPA/SHIP July 1 – August 31
136381	ACA MIPPA/SHIP Sept 01 – June 30

Project # 33400 State LTC Ombudsman

Element	Description
340100	State LTC Ombudsman

Project # 33440 Participant Directed Services (PDS)

Element	Description
135100	LTADD PDS Case Mgmt & Fiscal Support

Project # 33441 Direct Client Services (PDS)

Element	Description
334410	PDS Direct Client Services (Mains'l)
334420	PDS Direct Client Services (Traditional)

Project # 33495 Senior Celebration & Elder Abuse

Element	Description
420000	Senior Celebration & Elder Abuse

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 # 38001 RLF CARES Act RLF

Element	Description
800001	RLF CARES Act RLF

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

1. Workforce Innovation and Opportunity Act (WIOA) which accounts for client expenses and contracts.
2. ADD which is the main accounting system that accounts for everything except direct costs for the WIOA program.

Assets

10000	Cash in Bank – OPER (ADD)	13100	A/R – Trust Internet Services Contracts
10000	Cash in Bank – Workforce Inv & Opport Act (WIOA)	13200	A/R – Local Match
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)	13602	Health Insurance – Medical Loss Ratio (MLR)
10028	A/R – TRADE (WIOA)	13610	Prepaid EBC Annual Fee
10033	A/R – EKCEP/Teleworks USA (WIOA)	13700	Prepaid Dental Insurance
10050	Cash in Bank – Participant Directed Services (PDS)	13800	Prepaid Vision Insurance
10100	Cash in Bank – Trust	13900	Prepaid LTD/Life Insurance
10300	Cash in Bank – RLF	14000	Prepaid Workers Compensation
10310	Cash in Bank – RLF CARES Act RLF	14010	Prepaid Workers Compensation Dividend
10450	Cash in Bank – Service Providers	14020	Prepaid Acctg Annual Maintenance & Support
10500	Certificates of Deposit (CD)	14100	Prepaid Postage
10700	CD- Accrued Leave Fund	14200	Prepaid Travel Advances
11000	Petty Cash Fund – Trust	14300	Prepaid Other
11220	A/R from Service Providers to Oper	14400	Prepaid Travel – Next Fiscal Year
11225	A/R from Oper to Service Providers	14410	Prepaid Travel – WEX Marathon
11300	A/R from WIOA to Trust	14420	Prepaid Travel – WEX Shell
11310	A/R from RLF CARES to Trust	14430	Prepaid Travel – WEX BP
11400	A/R from Trust to Operations	14500	Prepaid Bond/Liability Insurance
11500	A/R from Operations to Trust	14501	KACo Insurance Dividend
11600	A/R from Operations to RLF	14700	Prepaid LTDF Liability/Property Insurance
11800	A/R from RLF to Operations	14800	Prepaid Background Checks
11801	A/R from RLF CARES to Operations	14900	Prepaid Bank Card Account
11900	A/R from RLF to Trust	15000	Furniture & Equipment
12100	A/R – Federal/State	15100	Accumulated Depreciation Furniture & Equipment
12109	A/R – PDS IRS	15200	Computer Equipment Purchases
12110	A/R – PDS State	15300	Accumulated Depreciation Computer Equipment
12300	A/R – WIOA to Operations	15400	Grant Purchased Assets
12400	A/R – Non-ADD Transactions	15500	Trust GPS Equipment
12500	A/R – Aging from Contractors	15600	Accumulated Depreciation Trust GPS Equipment
12600	A/R – Trust District Contracts	15700	Vehicle Purchases
12700	A/R – Trust Local Contributions	15800	Accumulated Depreciation Vehicles
12800	A/R – Trust Other	16000	Construction in Progress
12900	A/R – Other	19000	RLF A/R – Miscellaneous
12950	A/R – KACo	19100	RLF A/R – Accrued Loan Interest
12960	A/R – KY Deferred Comp	19200	RLF A/R – Notes Receivable EDA
12970	A/R – KPPA (CERS)	19201	RLF CARES Act A/R – Notes Rec EDA
13000	A/R – LTADD Employee Fund		

General Ledger & Transaction Codes
Continued

Liabilities

20000	Accounts Payable (A/P) (ADD)	22000	A/P to PDS Account from Operations
20000	A/P (WIOA)	22020	A/P to Oper from Service Providers
20001	Unclaimed Property (WIOA)	22025	A/P to Service Providers from Oper
20003	A/P – Prior Year (WIOA)	22030	A/P to Oper from PDS
20004	A/P – LTADD (WIOA)	22100	A/P to WIOA from Operations
20005	FICA W/H Payable (WIOA)	22200	A/P to Operations from Trust
20006	Federal W/H Payable (WIOA)	22300	A/P to Trust from RLF
20007	State W/H Payable (WIOA)	22310	A/P to Trust from RLF CARES
20008	City W/H Payable (WIOA)	22400	A/P to Operations from RLF
20010	ERISS Payable (WIOA)	22401	A/P to Operations from RLF CARES
20013	Accrued Expenditures (WIOA)	22500	A/P to Trust from Operations
20015	Funds Deposited in Error – CWK (WIOA)	22550	A/P to WIOA from Trust
20020	Wages Payable (WIOA)	22600	A/P to RLF from Operations
20021	Accrued FICA (WIOA)	22830	A/P to KACo
20025	Unapplied Donation	22910	PDS Payroll Return
20041	Funds Due to Grantor (WIOA)	23000	Accrued Wages Payable
20042	Funds Due to LTADD (WIOA)	23100	Accrued Vacation Liability
20043	Deferred Revenue (WIOA)	23110	PDS Accrued Payroll
20046	Funds Due to Contractor	23400	Accrued Expenses Other
20050	Unapplied Refund Revenue (WIOA)	23410	Accrued Expenses PDS
20051	Unapplied Program Income (WIOA)	23500	Accrued FICA/MC
20052	Unapplied Equipment Proceeds (WIOA)	23600	Accrued CERS Retirement
20100	Prior Year – Accounts Payable (WIOA)	23700	Accrued Workers Comp
20500	FICA/MC Payable (ADD)	23900	Accrued Audit
20510	PDS FICA/MC Mains'l	23901	Accrued Auditor of Public Accounts Audit/Review
20520	941X Refunds/Payable	24000	Accrued Worker's Compensation (WIOA)
20600	Federal Taxes Payable	24300	Unapplied MPO Local Match
20610	PDS Federal Taxes Payable Mains'l	24600	Unapplied FCG Program Income
20700	KY Taxes Payable	24700	Unapplied NSIP
20710	PDS KY Taxes Payable Mains'l	24800	Unapplied III Program Income
20800	City Taxes Payable	24900	Unapplied HC Program Income
20810	PDS Local Taxes Payable Mains'l	25000	Deferred Revenue
20900	Medical Insurance W/H Payable	25010	Def. Rev-Local Contributions
21000	Colonial Insurance W/H Payable (ADD)	25011	Def. Rev-ADF Funds for Haz Mit Match
21000	FICA Withheld (WIOA)	25020	Def. Rev-Hardin Co Match
21100	Deferred Comp W/H Payable (ADD)	25031	Def. Rev-City of Elizabethtown Match
21100	Federal Withheld (WIOA)	25041	Def. Rev-City of Radcliff Match
21200	CERS Retirement W/H Payable (ADD)	25046	Def. Rev-Meade Co Match
21200	State Withholding (WIOA)	25051	Def. Rev-City of Vine Grove Match
21210	KLC Unemployment Comp Payable	25061	Def. Rev-City of Brandenburg Match
21219	PDS Unemployment PY	25062	Def. Rev-Washington Co Match
21220	PDS SUTA Mains'l	25220	PDS Deferred Revenue-Fees
21230	PDA FUTA Mains'l	25230	PDS Deferred Revenue-Services
21300	COBRA Premium Payable (ADD)	25250	PDS Def. Rev-85% Appendix K
21300	Local Taxes (WIOA)	25700	PDS Client Advances
21310	Garnishment Order Withholding	26000	Funds due to Grantor-Operations
21320	PDS Garnishment Mains'l	26100	Funds due to Grantor-Trust
21400	Insurance Premium Adjustments	26500	Passthru Funds to Others
21500	W/H Payable to Staff	27000	Funds due Subrecipients
21600	Dental Insurance W/H Payable	28000	Expense Reimburse Control
21700	Vision Insurance W/H Payable	29500	RLF Escrow #1 Payable
21800	Nelson Co Occupation Tax Payable	29600	RLF Escrow #2 Payable
21810	Accounts Payable to Aging Contractors	29900	RLF Clearing
21820	A/P to WIOA Contractors		

General Ledger & Transaction Codes
Continued

Projects

30000	Joint Funding Agreement	33020	Homecare H-D Meals
30001	WIA Fixed Assets (WIOA)	33200	CMS-SHIP
30012	Admin Pool (WIOA)	33330	Aging & Disability Resource Center
30013	Program Pool (WIOA)	33332	ADRC – Medicaid Federal Funding
30020	Proceeds from the Sale of Equip (WIOA)	33351	ACA MIPPA/AAA
30100	KTC Regional Transportation	33361	ACA MIPPA/ADRC
30150	KTC Metropolitan Planning Organization	33362	ACA MIPPA/SHIP
30166	Federal Transit Administration	33400	State LTC Ombudsman
30193	KTC Local Road Updates - Centerline	33440	Participant Directed Services PDS
30200	EDA RLF Administration	33441	PDS Direct Client Services
30201	EDA CARES Act RLF Admin	33495	Senior Celebration & Elder Abuse
30221	Kentucky Infrastructure Authority	33601	Prescription Assistance Program (KPAP)
30259	Grt# 274YT23 – Youth Admin (WIOA)	33800	Mental Health
30260	Grt# 274YT23 – Out of School Youth (WIOA)	35000	Trust General Fund
30261	Grt# 272DW23 – DLW Admin (WIOA)	35250	District Contract Activities
30262	Grt# 272DW23 – DLW (WIOA)	35331	City of Caneyville CDBG #19-028
30263	Grt# 270AD23 – Adult Admin (WIOA)	35368	Isaiah House (Bluegrass ADD) CDBG Admin
30264	Grt# 270AD23 – Adult (WIOA)	35371	LaRue County CDBG #21-022
30266	Grt# 205BE21 – TRADE (WIOA)	38382	City of Muldraugh CDBG #20-029
30267	Grt# 205CM21 – (WIOA)	35440	Leitchfield/Grayson Co IDF RF
30268	Grt# 271DW23 – DLW Admin (WIOA)	35445	Marion Co. IF RF
30269	Grt# 271DW23 – DLW (WIOA)	35751	City of Bradfordsville ARPA Fund Assistance
30270	Grt# 273AD23 – Adult Admin (WIOA)	35753	City of Clarkson ARPA Fund Assistance
30271	Grt# 273AD23 – Adult (WIOA)	35754	City of Cloverport ARPA Fund Assistance
30452	OLDCC Fort Knox CUP Implementation	35755	City of New Haven ARPA Fund Assistance
30803	FEMA Hazard Mitigation Grant	35756	City of Irvington ARPA Fund Assistance
30804	FEMA Building Resil Infra & Comm Grant (BRIC)	35757	LaRue County ARPA Fund Assistance
31200	LTADD Admin Pool (WIOA)	35760	City of West Point ARPA Fund Assistance
32001	Workforce Innovation & Opportunity Act	36800	Internet Service DC
32500	Title III Aging Planning & Admin	38000	RLF – EDA
32510	Title III-B Support Services	38001	EDA CARES Act RLF
32515	Title III-B Ombudsman	38500	Preliminary Project Balances
32520	Title III-C1 Congregate Meals	39000	Operational Cost Pool
32530	Title III-C2 Home Delivered Meals	39600	Invested in Fixed Assets
32540	Title III-D Preventive Health	39610	Fund Balance – NSIP Meals
32550	Title III-E Caregiver	39620	Fund Balance – Trust General Fund
32560	Title VII Elder Abuse	39630	Fund Balance – RLF Admin Unrestricted
32570	Title VII Ombudsman	39640	Fund Balance – Operations Special Fund
32750	Nutrition Services Incentive Prog "NSIP"	39700	General Ledger (ADD)
32755	Expanded Senior Meals Admin	39700	General Ledger (WIOA)
32756	Expanded Senior Meals Prog	39800	Fringe Benefit Pool
33000	Homecare Administration	39900	Shared/Indirect Cost Pool
33010	Homecare Social Services		

General Ledger & Transaction Codes
Continued

Revenue

40000	EDA Federal (ADD)	42756	Expanded Senior Melas-State
40001	Applied Refund Revenue (WIOA)	43000	Homecare State
40002	Applied Program Income (WIOA)	43200	CMS-SHIP Federal
40003	WIA – Fixed Assets	43330	ADRC Medicaid Federal
40005	Other Revenue (WIOA)	43331	ADRC – Non Medicaid Match State
40006	Applying Overdrawn Funds (WIOA)	43351	ACA MIPPA/AAA
40007	Career Center Reimbursement (WIOA)	43361	ACA MIPPA/ADRC
40010	Trust Contribution (WIOA)	43362	ACA MIPPA/SHIP
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)	43445	PDS 15% Appendix K
40100	CDBG Federal	43446	PDS 85% Appendix K
40200	EDA State	43501	Charitable Donation
40259	Grt#274TY23 – Admin (WIOA)	43600	Prescription Assistance Program (KPAP)-State
40260	Grt#274YT23 – Out of School Youth (WIOA)	44600	ARPA Federal Funds
40261	Grt#272DW23 – Dislocated Worker Admin (WIOA)	45900	Disaster Assistance
40262	Grt#272DW23 – Dislocated Worker (WIOA)	46500	District Contract Activities-Other Agencies
40263	Grt#270AD23 – Adult Admin (WIOA)	46510	District Contract Activities-Cities
40264	Grt#270AD23 – Adult (WIOA)	46520	District Contract Activities-Counties
40266	Grt#205BE21 – TRADE	46530	District Contract Activities-Federal
40267	Grt#205CM21	46540	District Contract Activities-State
40268	Grt#271DW23 – Dislocated Worker Admin (WIOA)	46800	Internet Service Contract Activities
40269	Grt#271DW23 – Dislocated Worker (WIOA)	47100	Interest Income-MM Account
40270	Grt#273AD23 – Adult Admin (WIOA)	47200	Interest Income-Certificates of Deposit
40271	Grt#273AD23 – Adult (WIOA)	47300	Trust Equipment Usage
40300	CDBG State	47320	Service Providers
40303	EKCEP Teleworks	47400	Other Income
40400	JFA State Unmatched (ADD)	47405	Proceeds from Sale of Equipment
40500	Transportation – Federal	47410	Insurance Proceeds
40600	Transportation – State	47500	Local Contributions
40700	Kentucky Infrastructure Authority	47600	Local In-Kind Revenue
40800	Kentucky Office of Homeland Security	47800	Passthru Contract Match
41000	Office Local Defense Community Coop OLDCC	48000	Local Match Donation
41201	US Dept of Commerce EDA Federal	48010	Local In-Kind Match
41597	DLG ADF interest-State (Match)	48018	Brandenburg Local Match
41600	Hazard Mitigation-Federal	48020	Hardin Co Local Match
41601	Hazard Mitigation-State	48100	Applied NSIP
41602	FEMA-Federal	48120	E-town Local Match
42001	Workforce Innovation & Opportunity Act	48220	Radcliff Local Match
42500	Title III Aging Planning & Admin Federal	48300	Applied Program Income
42501	Title III Aging Planning & Admin State	48320	Meade Co Local Match
42502	Title III Admin-CARES-Fed Funds	48350	LaRue Co Local Match
42504	Title III Admin-ARPA	48351	Nelson Co Local Match
42510	Title III-B Support Services Federal	48352	Washington Co Local Match
42511	Title III-B Support Services State	48354	Breckinridge Co Local Match
42513	Title III-B SS ARPA	48355	Grayson Co Local Match
42515	Title III-B Ombudsman-Federal	48356	Marion Co Local Match
42520	Title III-C1 Congregate Meals Federal	48400	Passthru to Sub-Contractors
42521	Title III-C1 Congregate Meals State	48420	Vine Grove Local Match
42524	Title III-C1 State Meals	48500	Local Funds Transferred
42525	Title III-C1 ARPA	48600	Contractor Program Income
42530	Title III-C2 Home-Delivered Meals-Federal	48700	Contractor Cash Match (ADD)
42531	Title III-C2 Home-Delivered Meals-State	48700	Contractor Cash Match (WIOA)
42535	Title III-C2 HDM ARPA	48800	Contractor In-Kind Match (ADD)
42540	Title III-D Preventive Health-Federal	48800	Contractor In-Kind Match (WIOA)
42541	Title III-D Preventive Health-State	48900	Agency Purchased (ADD)
42542	Title III-D Preventive Health ARPA	48900	KCTCS Tuition Waiver (WIOA)
42550	Title III-E Caregiver-Federal	49000	RLF EDA
42551	Title III-E Caregiver-State	49100	RLF Loan Principle Repaid
42553	Title III-E Caregiver ARPA	49200	RLF Interest Paid
42554	Title III-E Caregiver GP Program-State	49300	RLF Late Fees
42556	Title III-E Caregiver GP Program-Federal	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
42573	Title VII Ombudsman ARPA	49800	RLF Transfer to Administration
42750	NSIP Federal	49900	Reclass 49100-P/Y to 19200-RLF A/R
42755	Expanded Senior Meals Admin-State	49901	Reclass 49100 to 19201 RLF CARES A/R

General Ledger & Transaction Codes
Continued

Expenses

50000	Salaries (ADD)	53282	Career Center Rent (WIOA)
50000	Salaries (WIOA)	53283	Career Center Rent WEX (WIOA)
50097	Contractor Indirect (WIOA)	53284	WEX – Career Center Rent (WIOA)
50100	Contractor Supplies (WIOA)	53300	PDS SUTA ER Mains'l
50150	Contractor Travel/Staff (WIOA)	53400	PDS FUTA ER Mains'l
50175	Contractor Travel/Client (WIOA)	53500	PDS Client Supplies
50200	Contractor Marketing (WIOA)	54000	LTWIB – Supplies (WIOA)
50201	Work Exp Outreach Material Contractor (WIOA)	54500	LTWIB – Equipment (WIOA)
50250	Contractor Other Program Costs (WIOA)	54550	WDB Activity (WIOA)
50300	Stipends (WIOA)	55000	Contractor's Salaries (WIOA)
50350	Contractor Training (WIOA)	55300	Contractor's Equipment (WIOA)
50400	Contractor Space Costs (WIOA)	56000	Food and Beverage (WIOA)
50500	Fringe Benefits (ADD)	56100	Defense Related (WIOA)
50500	Fringe Benefits (WIOA)	56150	Energy (WIOA)
50550	Contractor's Fringe (WIOA)	56175	Travel Reimbursement (WIOA)
50600	Fringe – FICA (ADD)	56200	Incumbent Worker – Adv. Manuf. (WIOA)
50600	Fringe – FICA (WIOA)	56250	Human Services (WIOA)
50700	Fringe – Health (ADD)	56300	Intensive Support Services (WIOA)
50700	Fringe – Worker's Comp. (WIOA)	56350	Workshops (WIOA)
50800	Fringe – Dental	56400	Support Services (WIOA)
50900	Fringe – Retirement (ADD)	56450	Books and Fees (WIOA)
50900	Workers Compensation (WIOA)	56500	OJT – Manufacturing (WIOA)
51000	Fringe – LT Disability/Life (ADD)	56600	Contract I.T.A (WIOA)
51000	Contractor's Education Material (WIOA)	56700	OJT – Business Services (WIOA)
51001	Work Exp. Curriculum Design – Contractor (WIOA)	56800	Tourism/Hospitality (WIOA)
51000	Contractor's Educational Material (WIOA)	56900	Food/Beverage Industry (WIOA)
51100	Fringe – Vision	57000	OJT Contract (WIOA)
51200	Fringe – Unemployment (ADD)	57100	Incumbent Work Contract (WIOA)
51200	Contractor Insurance (WIOA)	57150	Industrial Maintenance (WIOA)
51500	Direct Workers Comp (ADD)	57200	Education (WIOA)
51500	Contractor Communications (WIOA)	57250	New Automotive (WIOA)
51501	Worker's Comp Dividend	57300	Information Tech (WIOA)
51600	Medical Exams/Prevention (ADD)	57400	Business Services (WIOA)
51600	Contractor Outreach and Recruitment (WIOA)	57500	Direct Training (WIOA)
51601	Work Exp. – Contract Site Mgrs Wages (WIOA)	57600	Transportation (WIOA)
51700	Contractor Advertising (WIOA)	57700	Healthcare Training (WIOA)
51800	Anthem MRL Refund	57800	Manufacturing Training (WIOA)
51800	Contractor Support Services (WIOA)	57900	Logistics (WIOA)
51900	Contractor Printing & Copying (WIOA)	58000	Contract Reimbursement (WIOA)
52000	Contractor Program Wages (WIOA)	58100	Job Relocation Assistance (WIOA)
52100	Contractor Surveys/Assessments (WIOA)	58200	Contract Incentive Payment (WIOA)
52300	Audit/Monitoring Adjustment (WIOA)	58300	Work Experience – Contract Reimb. (WIOA)
52400	Prepaid Rent Expense (WIOA)	58700	Rent Expense (WIOA)
52500	WIA Admin. (WIOA)	58750	Rent Expense – WEX (WIOA)
52600	WIA Program Costs (WIOA)	58800	Career Center COT (WIOA)
52700	WIA Incentive (WIOA)	58850	Work Experience – Contract Reimb. (WIOA)
52800	Contractor Program Admin. (WIOA)	58900	KCTCS Tuition Waiver (WIOA)
52900	Contractor Teacher Wages (WIOA)	59100	Customized Training (WIOA)
53000	Contractor Facilities Cost (WIOA)	59200	WIOA Required 20% Work Exp., OJT & Int. (WIOA)
53000	PDS Salaries Mains'l (ADD)	59300	Career Center's Incentive (WIOA)
53100	PDS Med Tax ER Mains'l (ADD)	59500	Professional Services (WIOA)
53100	Contractor Curriculum Design Wages (WIOA)	59550	Work Experience – Professional Svcs. (WIOA)
53101	Work Exp. Curriculum Design Wages Cont. (WIOA)	59600	Operational Cost Pool (ADD)
53150	Contractor Staff Training Wages (WIOA)	59600	Contractor Professional Services (WIOA)
53151	Work Exp. Staff Training Wges – Contract.(WIOA)	59700	Indirect Administrative Costs (ADD)
53200	PDS SS Tax ER Mains'l	59900	Shared (Common) Cost Pool
53200	Contractor Procurement Emp Site Wages (WIOA)	60000	Advertising & Printing (ADD)
53201	Work Exp. – Procure. Employ Site Wages (WIOA)	60000	LTADD Staff Costs (WIOA)
53250	Contractor Mgmt. Wages (WIOA)	60500	Professional Services (ADD)
53251	Work Exp Program Mgmt Wages Contract (WIOA)	60500	LTADD Professional Svcs. (WIOA)
53275	Contractor Outreach Wages (WIOA)	60550	LTADD Staff – Fringe Benefits (WIOA)
53276	Work Exp. Outreach Wages – Contractor (WIOA)	60625	Operational Cost Pool (WIOA)
53280	Contractor – Work Exp. – Participants (WIOA)	60626	Staff Salaries (WIOA)
53281	Contractor – Work Experience – Staff (WIOA)		

General Ledger & Transaction Codes
Continued

Expenses

60627	Staff Fringe Benefit (WIOA)	71000	Conference and Registrations
60628	Travel (WIOA)	73000	Travel
60629	Advertising and Printing (WIOA)	73100	Staff Vehicle Expense
60630	Misc/Supplies, Postage, Maint. Repairs (WIOA)	73200	Training
60631	Shared (Common) Pool (WIOA)	73300	Waiver Certifications
60632	Indirect Cost Pool (WIOA)	75000	Grant Purchased Equipment
60633	Space (WIOA)	75500	Gain/Loss Equipment
61000	Maintenance and Repairs (ADD)	75600	Loss/Insurance on Theft
61000	LTADD Direct Admin (WIOA)	76000	WIOA Grant Equipment Purchase
61200	LTADD Direct Training (WIOA)	78000	In-Kind Goods and Services
61300	Career Services (WIOA)	78100	In-Kind Space
61400	LTADD O/S Youth Work Experience (WIOA)	78200	In-Kind Board/Committee
61500	Telephone (ADD)	78300	In-Kind Citizen Members
61500	LTADD Rapid Response (WIOA)	78400	In-Kind Staff Volunteers
61600	Cell Phone Expense	79900	Prior Period Adjustment – Expenses
62000	LTADD Program Cost Pool (WIOA)	79950	Write Off Uncollectible Revenue
62500	Insurance and Bonds (ADD)	80000	Contractor Expense
62501	KACo Insurance Dividend	80100	Contractor Travel
62500	Capacity Building (WIOA)	80500	Contractor Equipment Purchase
65000	Supplies and Postage	81000	Contractor In-Kind Expense
65500	College Tuition	81500	Contractor Advance
65528	LTADD Equipment (WIOA)	82000	Contracts-not yet obligated
65529	LTADD Travel (WIOA)	82100	Added Units-Unapplied NSIP
65539	LTADD Supplies (WIOA)	82500	Program Income Expense
65700	Service Award	86100	LTADD Client/Direct Support
66000	Interest Expense (ADD)	86200	LTADD Contractual/Client Support
66000	Program Coordinator (WIOA)	87000	Contractor Cash Match (WIOA)
66500	Depreciation/Usage Expense (ADD)	88000	Contractor In-Kind Match (WIOA)
66500	Development Coordinator (WIOA)	92500	Passthru Contract Funds to Others
66700	Trust Depreciation Expenses	92600	Passthru Funds
67000	Other Miscellaneous Expense	96500	RLF Loans Disbursed
69000	CR Background Checks	96700	Reclass 96500-P/Y to 19200
69200	LTADD Career Ctr's Incentive (WIOA)	96701	Reclass 96500-P/Y to 19201
69300	LTADD Incentive (WIOA)	96800	RLF Loan Written Off
69400	LTADD Resource/Con Upgrade (WIOA)		
70000	Dues and Subscription		

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 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
DIRECT, OPERATIONAL, INDIRECT and COMMON LINE-ITEM BUDGET**

FY 2024

	DIRECT COSTS	OPERATIONAL COST POOL	INDIRECT ADMINISTRATIVE COST POOL	COMMON COST POOL	TOTAL
PERSONNEL					
Salaries	1,661,793.62	153,295.32	203,590.27	67,675.83	2,086,355.04
Fringe Benefits	964,640.01	90,516.57	120,047.02	39,960.82	1,215,164.42
Direct Workers' Comp.	15,688.14	517.89	543.99	236.00	16,986.02
TOTAL PERSONNEL	2,642,121.77	244,329.78	324,181.28	107,872.65	3,318,505.48
OPERATING EXPENSES					
Advertising & Printing	13,539.83	2,450.00	700.00	4,900.00	21,589.83
Professional Services (Consultants)	344,319.26	14,400.00	39,750.00		398,469.26
Maintenance and Repairs	42,142.72	225.00	3,200.00	6,200.00	51,767.72
Telephone	672.00	3,350.00	1,500.00	500.00	6,022.00
Cell Phone	8,705.00	375.00		600.00	9,680.00
Building Improvement	181,400.00				181,400.00
Building Maintenance/Expenses				79,500.00	79,500.00
Rent	52,125.00			156,000.00	208,125.00
Insurance & Bonds		16,502.50	1,700.00		18,202.50
Supplies & Postage	36,319.55	9,800.00	2,300.00	6,000.00	54,419.55
Other (including Depreciation Expense)	49,876.81	10,300.00	1,600.00	30,900.00	92,676.81
Contracts-Aging Services (includes Match)	3,271,999.18				3,271,999.18
Contracts-WIOA Services	1,240,592.00				1,240,592.00
Contracts-Community & Economic Development	126,696.60				126,696.60
Other-Aging Direct Client Support	6,477,084.67				6,477,084.67
Other-WIOA Direct Client Support	67,764.00				67,764.00
Principal	300,000.00				300,000.00
Interest Expense	3,536.59				3,536.59
Investment in Certificates of Deposit	460,000.00				460,000.00
Expenses Not Yet Obligated	259,526.58				259,526.58
TOTAL OPERATING EXPENSES	12,936,299.79	57,402.50	50,750.00	284,600.00	13,329,052.29
ADMINISTRATION					
Dues & Subscriptions	26,042.94	17,500.00	900.00	1,100.00	45,542.94
Conference & Registrations	18,798.58	2,200.00	1,225.00	125.00	22,348.58
Travel	21,743.91	2,000.00	10.00	25.00	23,778.91
Staff Vehicles	13,874.72	9,000.00	35.00	100.00	23,009.72
Training	15,374.69	750.00	4,500.00		20,624.69
Materials (Grant Purchased Equipment)	129,000.00				129,000.00
TOTAL ADMINISTRATION	224,834.84	31,450.00	6,670.00	1,350.00	264,304.84
TOTAL BUDGET	15,803,256.40	333,182.28	381,601.28	393,822.65	16,911,862.61
Common Applied to Operational & Indirect Admin		29,969.90	39,764.67	-69,734.57	
Indirect Admin Applied to Operational		35,667.36	-35,667.36		
GRAND TOTAL BUDGET	15,803,256.40	398,819.54	385,698.59	324,088.08	16,911,862.61

Provisional Indirect Cost Rates	15.1%	14.6%	12.3%	42.0%
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Base - Salary	1,661,793.62
Base - Fringe	964,640.01
Base - Worker's Comp	15,688.14
Total Base	2,642,121.77

The rate calculation is based on budgeted figures. All current and future invoicing is billed using actual costs.

Community & Economic Planning & Development 112000					Joint Funding Agreement (JFA) TOTAL	KTC Metropolitan Planning Organization (MPO) 1405XX		KTC Regional Transportation 140000	KTC E-Town Trans Study	FEMA Building Resilient Infra & Communities Grant BRIC
Community Development Block Grant 112500										
Management Assistance 114000										
Program Administration 115000										
0.56					0.25	0.19				
LTADD FY 2024 BUDGET REVENUES & EXPENDITURES										
REVENUES										
JFA EDA- Federal	66,666.67				66,666.67					
JFA CDBG- Federal		10,414.50			10,414.50					
JFA CARES Act- Federal					0.00					
Transportation, KTC- Federal					0.00		131,200.00	160,000.00		10,511.51
DOD OLDCC-Comp Use Program					0.00					
Hazard Mitigation					0.00					
Aging, CHFS- Federal					0.00					
Aging, ARPA Funds					0.00					
Nutrition Services Incentive Program- Federal					0.00					
Workforce Innovation & Opp. Act -Federal					0.00					
Workforce Innovation & Opp. Act-Not Yet Awarded					0.00					
Workforce Innovation & Opp. Act-Carryforward					0.00					
Cities/Countries - Federal Revenue					0.00					
Other- Federal					0.00					
TOTAL FEDERAL	66,666.67	10,414.50	0.00	0.00	77,081.17	0.00	131,200.00	160,000.00		10,511.51
JFA EDA- State	16,666.67				16,666.67					
JFA CDBG- State		10,414.50			10,414.50					
JFA Unmatched- State	131,682.98		58,787.05	44,678.14	235,148.18	83,454.00	8,200.00			
Transportation, KTC- State					0.00					
KY Infrastructure Authority- State					0.00					
Hazard Mitigation- State					0.00					
Hazard Mitigation-ADF Fund Match State					0.00					
Aging, CHFS- State					0.00					
Cities/Countries - State Revenue					0.00					
Other- State					0.00					
TOTAL STATE	148,349.65	10,414.50	58,787.05	44,678.14	262,229.35	83,454.00	8,200.00	0.00		0.00
Cities/Countries - Local Revenue					0.00	9,273.00	24,600.00			
Transfer General Funds to Match/Balance					0.00					
Charges for Services					0.00					
Other Revenue					0.00					
TOTAL LOCAL	0.00	0.00	0.00	0.00	0.00	9,273.00	24,600.00	0.00		0.00
Cash Match/Program Income					0.00					
Contractor in-Kind					0.00					
Interest Income					0.00					
Proceeds from Property Sale					0.00					
Debt Services					0.00					
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL REVENUES	215,016.32	20,829.00	58,787.05	44,678.14	339,310.52	92,727.00	164,000.00	160,000.00		10,511.51
BUDGET EXPENDITURES										
Salaries	92,072.57	9,121.70	23,294.00	19,423.40	143,911.67	38,625.68	69,365.50	0.00		3,575.50
Fringe Benefit Allocation	54,366.46	5,386.13	13,754.50	11,469.01	84,976.10	22,807.46	40,958.53	0.00		2,111.24
Direct Workers' Comp. Insurance	331.46	32.84	83.86	69.92	518.08	139.05	249.72	0.00		12.87
TOTAL DIRECT PERSONNEL	146,770.49	14,540.67	37,132.36	30,962.33	229,405.85	61,572.19	110,573.75	0.00		5,699.61
Advertising & Printing	75.00	40.00	20.00	5.00	140.00	45.00	125.00			
Professional Services (Consultants)					0.00			160,000.00		
Maintenance & Repairs	900.00				900.00	1,900.00	2,310.00			
Telephone	384.00				384.00	96.00	96.00			
Cell Phone	800.00		800.00		1,600.00	600.00	1,100.00			
Building improvement					0.00					
Building Rents & Leases					0.00					
Insurance & Bonds					0.00					
Supplies & Postage	629.55	3.49	642.43	200.40	1,475.87	738.73	107.72			2,420.40
Other/Miscellaneous Expenses	173.85		91.89		265.74					
Contracts-Program Services (& Match)					0.00					
LTADD Client/Direct Support					0.00					
Principal					0.00					
Interest Expense					0.00					
Investment in Certificate of Deposits					0.00					
Expenses - Not Yet Obligated					0.00					
TOTAL DIRECT OTHER OPERATING COSTS	2,962.40	43.49	1,554.32	205.40	4,765.61	3,379.73	3,738.72	160,000.00		2,420.40
Dues & Subscriptions	700.00		20.00	200.00	920.00	925.00	2,681.88			
Conference & Registrations	600.00		2,100.00	300.00	3,000.00	550.00	500.00			
Travel	500.00		100.00		600.00	150.00				
Staff Vehicle Expense	300.00		50.00	192.00	542.00	240.00	60.00			
Training	1,600.00	143.72	2,250.00		3,993.72	75.00	50.00			
Capital Outlay (Equipment)					0.00					
TOTAL DIRECT ADMINISTRATION	3,700.00	143.72	4,520.00	692.00	9,055.72	1,940.00	3,291.88	0.00		0.00
OPERATIONAL COSTS POOL	22,154.57	2,194.87	5,605.02	4,613.39	34,567.85	9,294.14	16,690.78	0.00		860.34
INDIRECT ADMINISTRATIVE COSTS POOL	21,425.70	2,122.66	5,420.62	4,458.58	33,427.56	8,988.37	16,141.67	0.00		832.03
COMMON COSTS POOL	18,003.16	1,783.59	4,554.73	3,746.44	28,087.92	7,552.57	13,563.20	0.00		699.13
TOTAL EXPENDITURES	215,016.32	20,829.00	58,787.05	44,678.14	339,310.51	92,727.00	164,000.00	160,000.00		10,511.51

**LTADD FY 2024 BUDGET REVENUES
& EXPENDITURES**

	KTC Federal Transit Administration 1406XX	KTC Local Road Updates Centerline 1540XX	Safe Streets for All	EDA Revolving Loan Fund Admin 141000	EDA Revolving Loan Fund	EDA Revolving Loan Fund CARES Act Admin 141001	EDA Revolving Loan Fund - CARES Act	Kentucky Infrastructure Authority Mgmt Services & WRIS 146700	Office of Local Defense Com. Coop. - Compatible Use Plan 140960
REVENUES									
JFA EDA- Federal									
JFA CDBG- Federal									
JFA CARES Act- Federal									
Transportation, KTC- Federal	16,000.00		131,698.56						286,648.10
DOD OLDCC-Comp Use Program									
Hazard Mitigation									
Aging, CHFS- Federal									
Aging, ARPA Funds									
Nutrition Services Incentive Program- Federal									
Workforce Innovation & Opp. Act - Federal									
Workforce Innovation & Opp. Act-Not Yet Awarded									
Workforce Innovation & Opp. Act-Carryforward									
Cities/Countries - Federal Revenue									
Other- Federal									
TOTAL FEDERAL	16,000.00	0.00	131,698.56	0.00	0.00	0.00	0.00	0.00	286,648.10
JFA EDA- State									
JFA CDBG- State									
JFA Unmatched- State									
Transportation, KTC- State		18,200.00	32,924.80					66,000.00	
KY Infrastructure Authority- State									
Hazard Mitigation- State									
Hazard Mitigation-ADF Fund Match State									
Aging, CHFS- State									
Cities/Countries - State Revenue									
Other- State									
TOTAL STATE	0.00	18,200.00	32,924.80	0.00	0.00	0.00	0.00	66,000.00	0.00
Cities/Countries - Local Revenue	4,000.00					151.63			31,849.79
Transfer General Funds to Match/Balance		71.85							
Charges for Services				5,236.33	(5,236.33)	808.49	(808.49)		
Other Revenue									
TOTAL LOCAL	4,000.00	71.85	0.00	5,236.33	(5,236.33)	960.12	(808.49)	0.00	31,849.79
Cash Match/Program Income									
Contractor In-Kind					10,472.66		1,616.97		
Interest Income									
Proceeds from Property Sale									
Debt Services									
TOTAL OTHER	0.00	0.00	0.00	0.00	10,472.66	0.00	1,616.97	0.00	0.00
TOTAL REVENUES	20,000.00	18,271.85	164,623.36	5,236.33	5,236.33	960.12	808.48	66,000.00	318,497.89
BUDGET EXPENDITURES									
Salaries	8,273.56	8,062.53	7,050.35	510.79	0.00	51.08	0.00	27,125.59	86,124.38
Fringe Benefit Allocation	4,885.32	4,760.71	4,163.05	301.61	0.00	30.16	0.00	16,016.96	51,021.63
Direct Workers' Comp. Insurance	29.78	29.03	25.38	1.84	0.00	0.18	0.00	97.65	310.05
TOTAL DIRECT PERSONNEL	13,188.66	12,852.27	11,238.78	814.24	0.00	81.42	0.00	43,240.20	137,456.06
Advertising & Printing	3.00			5.00				15.00	133.83
Professional Services (Consultants)									0.00
Maintenance & Repairs				840.44		844.53		3,000.00	2,047.75
Telephone								96.00	
Cell Phone								605.00	
Building Improvement									
Building Rents & Leases									
Insurance & Bonds			837.17	20.00				305.64	100.00
Supplies & Postage			2,461.80	120.00	5,236.33		808.48		
Other/Miscellaneous Expenses			126,696.60						
Contracts- Program Services (& Match)									
LTADD Client/Direct Support									
Principal									
Interest Expense									
Investment in Certificate of Deposits				3,095.00					107,691.51
Expenses - Not Yet Obligated	1,274.51								
TOTAL DIRECT OTHER OPERATING COSTS	1,277.51	0.00	129,995.57	4,080.44	5,236.33	844.53	808.48	4,021.64	109,973.09
Dues & Subscriptions			403.33					25.00	318.08
Conference & Registrations									95.25
Travel								15.00	11,525.62
Staff Vehicle Expense		26.89	270.00					330.00	1,454.62
Training								225.00	
Capital Outlay (Equipment)			18,000.00						
TOTAL DIRECT ADMINISTRATION	0.00	26.89	18,673.33	0.00	0.00	0.00	0.00	595.00	13,393.55
OPERATIONAL COSTS POOL	1,990.79	1,940.01	1,696.46	122.91	0.00	12.29	0.00	6,526.98	20,748.58
INDIRECT ADMINISTRATIVE COSTS POOL	1,925.29	1,876.19	1,640.65	118.86	0.00	11.89	0.00	6,312.25	20,065.97
COMMON COSTS POOL	1,617.75	1,576.49	1,378.57	99.88	0.00	9.99	0.00	5,303.93	16,860.64
TOTAL EXPENDITURES	20,000.00	18,271.85	164,623.36	5,236.33	5,236.33	960.12	808.48	66,000.00	318,497.89

LTADD FY 2024 BUDGET REVENUES & EXPENDITURES					NON-JFA Community & Economic Development TOTAL	COMMUNITY & ECONOMIC DEVELOPMENT TOTAL
	Hazard Mitigation	District Contracts Community Dev Block Grants	District Contracts Comp Plans	District Contracts Ind. Dev. Foundation Revolving Fund		
REVENUES						
JFA EDA-Federal					0.00	66,666.67
JFA CDBG-Federal					0.00	10,414.50
JFA CARES Act-Federal					0.00	0.00
Transportation, KTC-Federal					449,410.07	449,410.07
DOD OLDCC-Comp Use Program					286,648.10	286,648.10
Hazard Mitigation	49,044.46				49,044.46	49,044.46
Aging, CHFS-Federal					0.00	0.00
Aging, ARPA Funds					0.00	0.00
Nutrition Services Incentive Program-Federal					0.00	0.00
Workforce Innovation & Opp. Act-Federal					0.00	0.00
Workforce Innovation & Opp. Act-Not Yet Awarded					0.00	0.00
Workforce Innovation & Opp. Act-Carryforward					0.00	0.00
Cities/Countries - Federal Revenue		12,600.00			12,600.00	12,600.00
Other-Federal					0.00	0.00
TOTAL FEDERAL	49,044.46	12,600.00	0.00	0.00	797,702.63	874,783.80
JFA EDA-State					0.00	16,666.67
JFA CDBG-State					0.00	10,414.50
JFA Unmatched-State					0.00	235,148.18
Transportation, KTC-State					142,778.80	142,778.80
KY Infrastructure Authority-State					66,000.00	66,000.00
Hazard Mitigation-State	7,847.11				7,847.11	7,847.11
Hazard Mitigation-ADF Fund Match State	8,501.04				8,501.04	8,501.04
Aging, CHFS-State					0.00	0.00
Cities/Countries - State Revenue					0.00	0.00
Other-State					0.00	0.00
TOTAL STATE	16,348.15	0.00	0.00	0.00	225,126.95	487,356.30
Cities/Countries - Local Revenue					37,873.00	37,873.00
Transfer General Funds to Match/Balance					32,073.27	32,073.27
Charges for Services			2,000.00	4,500.00	6,500.00	6,500.00
Other Revenue					0.00	0.00
TOTAL LOCAL	0.00	0.00	2,000.00	4,500.00	76,446.27	76,446.27
Cash Match/Program Income					0.00	0.00
Contractor In-Kind					0.00	0.00
Interest Income					12,089.63	12,089.63
Proceeds from Property Sale					0.00	0.00
Debt Services					0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00	12,089.63	12,089.63
TOTAL REVENUES	65,392.61	12,600.00	2,000.00	4,500.00	1,111,365.48	1,450,676.00
BUDGET EXPENDITURES						
Salaries	4,086.29	5,546.19	871.62	1,787.75	261,056.81	404,968.48
Fringe Benefit Allocation	2,412.85	3,274.88	514.67	1,055.62	154,314.69	239,290.79
Direct Workers' Comp. Insurance	14.71	19.97	3.14	6.44	939.81	1,457.89
TOTAL DIRECT PERSONNEL	6,513.85	8,841.04	1,389.43	2,849.81	416,311.31	645,717.16
Advertising & Printing	1,740.00				2,066.83	2,206.83
Professional Services (Consultants)					160,000.00	160,000.00
Maintenance & Repairs	130.00				11,072.72	11,972.72
Telephone					288.00	672.00
Cell Phone					2,305.00	3,905.00
Building Improvement					0.00	0.00
Building Rents & Leases					0.00	0.00
Insurance & Bonds					0.00	0.00
Supplies & Postage	946.70				5,476.36	6,952.23
Other/Miscellaneous Expenses					8,626.61	8,892.35
Contracts-Program Services (& Match)					126,696.60	126,696.60
LTADD Client/Direct Support					0.00	0.00
Principal					0.00	0.00
Interest Expense					0.00	0.00
Investment in Certificate of Deposits					0.00	0.00
Expenses - Not Yet Obligated	52,079.63			454.44	164,595.09	164,595.09
TOTAL DIRECT OTHER OPERATING COSTS	54,896.33	0.00	0.00	454.44	481,127.21	485,892.82
Dues & Subscriptions	50.00				3,999.94	4,919.94
Conference & Registrations					1,548.58	4,548.58
Travel					11,690.62	12,290.62
Staff Vehicle Expense	524.28	49.35	27.58		2,982.72	3,524.72
Training	675.00				1,025.00	5,018.72
Capital Outlay (Equipment)					18,000.00	18,000.00
TOTAL DIRECT ADMINISTRATION	1,249.28	49.35	27.58	0.00	39,246.86	48,302.58
OPERATIONAL COSTS POOL	983.25	1,334.53	209.73	430.17	62,840.96	97,408.81
INDIRECT ADMINISTRATIVE COSTS POOL	950.90	1,290.62	202.83	416.02	60,773.54	94,201.10
COMMON COSTS POOL	799.00	1,084.46	170.43	349.56	51,065.60	79,153.52
TOTAL EXPENDITURES	65,392.61	12,600.00	2,000.00	4,500.00	1,111,365.48	1,450,675.99

**LTADD FY 2024 BUDGET REVENUES
& EXPENDITURES**

	Title III Aging Planning & Admin 132500	Title III-B Support Services & CM 132600	Title III-B Ombudsman 100515	Title III-C1 Congregate Meals	Title III-C2 Home Delivered Meals	Title III-D Preventive Health	Title III-E Caregiver Coordinator Program 132900	Title III-E Grandparent Program 132900	Title VII Elder Abuse	Title VII Ombudsman
REVENUES										
JFA EDA- Federal										
JFA CDBG- Federal										
JFA CARES Act- Federal										
Transportation, KTC- Federal										
DOD OLDCC- Comp Use Program										
Hazard Mitigation										
Aging, CHFS- Federal	107,180.00	217,584.00	27,501.00	592,047.00	393,108.00	42,360.00	210,450.80	10,909.20	5,013.00	10,340.00
Aging, ARPA Funds				78,914.00						13,560.46
Nutrition Services Incentive Program- Federal										
Workforce Innovation & Opp. Act - Federal										
Workforce Innovation & Opp. Act- Not Yet Awarded										
Workforce Innovation & Opp. Act- Carryforward										
Cities/Countries - Federal Revenue										
Other- Federal										
TOTAL FEDERAL	107,180.00	217,584.00	27,501.00	670,961.00	393,108.00	42,360.00	210,450.80	10,909.20	5,013.00	23,900.46
JFA EDA- State										
JFA CDBG- State										
JFA Unmatched- State										
Transportation, KTC- State										
KY Infrastructure Authority- State										
Hazard Mitigation- State										
Hazard Mitigation- ADF Fund Match State										
Aging, CHFS- State	71,463.00	158,000.00		12,500.00	69,372.00		60,741.70	3,144.65	884.65	2,185.00
Cities/Countries - State Revenue										
Other- State										
TOTAL STATE	71,463.00	158,000.00	0.00	12,500.00	69,372.00	0.00	60,741.70	3,144.65	884.65	2,185.00
Cities/Countries - Local Revenue									41.33	
Transfer General Funds to Match/Balance										
Charges for Services										
Other Revenue										
TOTAL LOCAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.33	0.00
Cash Match/Program Income		28,691.29			66,270.00		45,543.33			
Contractor In-Kind				74,331.82						
Interest Income										
Proceeds from Property Sale										
Debt Services										
TOTAL OTHER	0.00	28,691.29	0.00	74,331.82	66,270.00	0.00	45,543.33	0.00	0.00	0.00
TOTAL REVENUES	178,643.00	404,275.29	27,501.00	757,792.82	528,750.00	42,360.00	316,735.83	14,053.85	5,938.98	26,085.46
BUDGET EXPENDITURES										
Salaries	72,043.72	54,000.00					63,000.00	3,500.00	2,600.00	0.00
Fringe Benefit Allocation	42,539.87	31,885.54	0.00	0.00	0.00	0.00	37,199.80	2,066.66	1,535.23	0.00
Direct Workers' Comp Insurance	259.36	1,004.40	0.00	0.00	0.00	0.00	226.80	12.60	48.36	0.00
TOTAL DIRECT PERSONNEL	114,842.95	86,889.94	0.00	0.00	0.00	0.00	100,426.60	5,579.26	4,183.59	0.00
Advertising & Printing	1,900.00	18.00					125.00	50.00		
Professional Services (Consultants)		2,800.00				11,000.00				
Maintenance & Repairs	150.00	3,300.00								
Telephone										
Cell Phone										
Building Improvement										
Building Rents & Leases										
Insurance & Bonds										
Supplies & Postage	700.00	264.28				4,200.00	641.97	43.59		
Other/Miscellaneous Expenses	658.02									
Contracts-Program Services (& Match)		270,319.92	27,501.00	757,792.82	528,750.00	25,942.00	172,034.49	6,000.00		26,085.46
LTADD Client/Direct Support		3,000.00					674.77			
Principal										
Interest Expense										
Investment in Certificate of Deposits										
Expenses - Not Yet Obligated										
TOTAL DIRECT OTHER OPERATING COSTS	3,408.02	279,702.20	27,501.00	757,792.82	528,750.00	41,142.00	173,476.23	6,093.59	0.00	26,085.46
Dues & Subscriptions	3,825.00					1,218.00	45.00	10.00		
Conference & Registrations	2,950.00	300.00								
Travel	2,200.00	225.00					175.00	5.00		
Staff Vehicle Expense	600.00	700.00					75.00	25.00		
Training	2,630.07						400.00			
Capital Outlay (Equipment)										
TOTAL DIRECT ADMINISTRATION	12,205.07	1,225.00	0.00	0.00	0.00	1,218.00	695.00	40.00	0.00	0.00
OPERATIONAL COSTS POOL	17,335.20	13,115.78	0.00	0.00	0.00	0.00	15,159.09	842.17	631.50	0.00
INDIRECT ADMINISTRATIVE COSTS POOL	16,764.89	12,684.28	0.00	0.00	0.00	0.00	14,660.38	814.47	610.72	0.00
COMMON COSTS POOL	14,086.87	10,658.09	0.00	0.00	0.00	0.00	12,318.53	684.36	513.17	0.00
TOTAL EXPENDITURES	178,643.00	404,275.29	27,501.00	757,792.82	528,750.00	42,360.00	316,735.83	14,053.85	5,938.98	26,085.46

**LTADD FY 2024 BUDGET REVENUES
& EXPENDITURES**

	Expanded Senior Meals Admin	Expanded Senior Meals Services	Homecare Planning & Admin 133500	Homecare Social Services & Case Management 134500	Homecare ADRC 134600	Homecare Home Delivered Meals	State Long Term Care Ombudsman 340101	CMS-SHIP 410010	ADRC - Medicaid Unrestricted Federal Funds
REVENUES									
JFA EDA- Federal									
JFA CDBG- Federal									
JFA CARES Act- Federal									
Transportation, KTC- Federal									
DOD OLDCC-Comp Use Program									
Hazard Mitigation									
Aging, CHFS- Federal				16,875.00				31,000.00	16,250.00
Aging, ARPA Funds									
Nutrition Services Incentive Program- Federal									
Workforce Innovation & Opp. Act- Federal									
Workforce Innovation & Opp. Act- Not Yet Awarded									
Workforce Innovation & Opp. Act- Carryforward									
Cities/Countries - Federal Revenue									
Other- Federal									
TOTAL FEDERAL	0.00	0.00	0.00	16,875.00	0.00	0.00	0.00	31,000.00	16,250.00
JFA EDA- State									
JFA CDBG- State									
JFA Unmatched- State									
Transportation, KTC- State									
KY Infrastructure Authority- State									
Hazard Mitigation- State									
Hazard Mitigation-ADF Fund Match State									
Aging, CHFS- State	75,600.00	918,596.64	65,075.00	618,006.17	121,377.83		38,128.00		
Cities/Countries - State Revenue									
Other- State									
TOTAL STATE	75,600.00	918,596.64	65,075.00	618,006.17	121,377.83	0.00	38,128.00	0.00	0.00
Cities/Countries - Local Revenue									
Transfer General Funds to Match/Balance	660.74								
Charges for Services									
Other Revenue									
TOTAL LOCAL	660.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Match/Program Income		118,582.67		60,799.91					
Contractor In-Kind									
Interest Income									
Proceeds from Property Sale									
Debt Services									
TOTAL OTHER	0.00	118,582.67	0.00	60,799.91	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	76,260.74	1,037,179.31	65,075.00	695,681.08	121,377.83	0.00	38,128.00	31,000.00	16,250.00
BUDGET EXPENDITURES									
Salaries	33,700.00	53,000.00	28,700.00	99,200.00	48,900.00				
Fringe Benefit Allocation	19,898.94	31,295.07	16,946.58	58,574.92	28,874.13	0.00	0.00	0.00	0.00
Direct Workers' Comp Insurance	121.32	985.80	103.32	1,845.12	909.54	0.00	0.00	0.00	0.00
TOTAL DIRECT PERSONNEL	53,720.26	85,280.87	45,749.90	159,620.04	78,683.67	0.00	0.00	0.00	0.00
Advertising & Printing		100.00	20.00	4,000.00	1,000.00				
Professional Services (Consultants)				52,200.00				31,000.00	
Maintenance & Repairs		2,870.00		12,100.00	7,500.00				
Telephone									
Cell Phone									
Building Improvement									
Building Rents & Leases									
Insurance & Bonds									
Supplies & Postage		500.00	100.00	2,407.73	869.28				
Other/Miscellaneous Expenses		250.00							
Contracts-Program Services (& Match)		911,622.15		392,023.34			38,128.00		
LTADD Client/Direct Support									
Principal									
Interest Expense									
Investment in Certificate of Deposits									16,250.00
Expenses - Not Yet Obligated									
TOTAL DIRECT OTHER OPERATING COSTS	0.00	915,342.15	120.00	462,731.07	9,369.28	0.00	38,128.00	31,000.00	16,250.00
Dues & Subscriptions				1,175.00	150.00				
Conference & Registrations									
Travel		323.29		3,000.00	25.00				
Staff Vehicle Expense		450.00		2,000.00					
Training			8.90	180.00	135.00				
Capital Outlay (Equipment)									
TOTAL DIRECT ADMINISTRATION	0.00	773.29	8.90	6,355.00	310.00	0.00	0.00	0.00	0.00
OPERATIONAL COSTS POOL	8,108.91	12,872.89	6,905.81	24,094.17	11,877.06	0.00	0.00	0.00	0.00
INDIRECT ADMINISTRATIVE COSTS POOL	7,842.14	12,449.39	6,678.62	23,301.49	11,486.32	0.00	0.00	0.00	0.00
COMMON COSTS POOL	6,589.43	10,460.72	5,611.77	19,579.31	9,651.50	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	76,260.74	1,037,179.31	65,075.00	695,681.08	121,377.83	0.00	38,128.00	31,000.00	16,250.00

**LTADD FY 2024 BUDGET REVENUES
& EXPENDITURES**

	ACA MIPPA/AAA 13635X	ACA MIPPA/SHIP	ACA MIPPA/ADRC 13637X	Prescription Assistance Program (KPAP) Admin 360110	Prescription Assistance Program (KPAP)	Service Providers 420000
REVENUES						
JFA EDA- Federal						
JFA CDBG- Federal						
JFA CARES Act- Federal						
Transportation, KTC- Federal						
DOD OLDCC- Comp Use Program						
Hazard Mitigation						
Aging, CHFS- Federal	19,673.26	16,514.00	4,000.00			
Aging, ARPA Funds						
Nutrition Services Incentive Program- Federal						
Workforce Innovation & Opp. Act - Federal						
Workforce Innovation & Opp. Act- Not Yet Awarded						
Workforce Innovation & Opp. Act- Carryforward						
Cities/Countries - Federal Revenue						
Other- Federal						
TOTAL FEDERAL	19,673.26	16,514.00	4,000.00	0.00	0.00	0.00
JFA EDA- State						
JFA CDBG- State						
JFA Unmatched- State						
Transportation, KTC- State						
KY Infrastructure Authority- State						
Hazard Mitigation- State						
Hazard Mitigation- ADF Fund Match State						
Aging, CHFS- State						
Cities/Countries - State Revenue				3,500.00	54,334.00	
Other- State						
TOTAL STATE	0.00	0.00	0.00	3,500.00	54,334.00	0.00
Cities/Countries - Local Revenue						
Transfer General Funds to Match/Balance				120.69		
Charges for Services						11,000.00
Other Revenue						
TOTAL LOCAL	0.00	0.00	0.00	120.69	0.00	11,000.00
Cash Match/Program Income						
Contractor In- Kind						
Interest Income						
Proceeds from Property Sale						
Debt Services						
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	19,673.26	16,514.00	4,000.00	3,620.69	54,334.00	11,000.00
BUDGET EXPENDITURES						
Salaries				1,600.00		
Fringe Benefit Allocation	0.00	0.00	0.00	944.76	0.00	0.00
Direct Workers' Comp. Insurance	0.00	0.00	0.00	5.76	0.00	0.00
TOTAL DIRECT PERSONNEL	0.00	0.00	0.00	2,550.52	0.00	0.00
Advertising & Printing					280.00	100.00
Professional Services (Consultants)	19,673.26	16,514.00	4,000.00		47,132.00	
Maintenance & Repairs						
Telephone						
Cell Phone						
Building Improvement						
Building Rents & Leases						
Insurance & Bonds						
Supplies & Postage					220.00	1,600.00
Other/Miscellaneous Expenses						800.00
Contracts-Program Services (& Match)						
LTADD Client/Direct Support						
Principal						
Interest Expense						
Investment in Certificate of Deposits						
Expenses - Not Yet Obligated						
TOTAL DIRECT OTHER OPERATING COSTS	19,673.26	16,514.00	4,000.00	0.00	47,632.00	2,500.00
Dues & Subscriptions						8,500.00
Conference & Registrations						
Travel						
Staff Vehicle Expense					6,702.00	
Training						
Capital Outlay (Equipment)						
TOTAL DIRECT ADMINISTRATION	0.00	0.00	0.00	0.00	6,702.00	8,500.00
OPERATIONAL COSTS POOL	0.00	0.00	0.00	384.99	0.00	0.00
INDIRECT ADMINISTRATIVE COSTS POOL	0.00	0.00	0.00	372.33	0.00	0.00
COMMON COSTS POOL	0.00	0.00	0.00	312.85	0.00	0.00
TOTAL EXPENDITURES	19,673.26	16,514.00	4,000.00	3,620.69	54,334.00	11,000.00

LTADD FY 2024 BUDGET REVENUES & EXPENDITURES		Participant Directed Services (PDS) 135100	Participant Directed Services (PDS) Direct Services	NON-JFA AGING TOTAL	LTADD WIOA Program	WIOA Adult CFDA #17.258	WIOA Youth CFDA #17.259	WIOA Dislocated Wrkr CFDA #17.260	Rapid Response	TRADE
REVENUES										
JFA EDA-Federal				0.00						
JFA CDBG-Federal				0.00						
JFA CARES Act-Federal				0.00						
Transportation, KTC-Federal				0.00						
DOD OLDCC-Comp Use Program				0.00						
Hazard Mitigation				0.00						
Aging, CHFS-Federal				1,720,805.26						
Aging, ARPA Funds				13,560.46						
Nutrition Services Incentive Program-Federal				78,914.00						
Workforce Innovation & Opp. Act-Federal				0.00						
Workforce Innovation & Opp. Act-Not Yet Awarded				0.00		716,828.08		185,117.11		
Workforce Innovation & Opp. Act-Carryforward				0.00		248,066.48	307,748.08	592,498.25		
Cities/Countries - Federal Revenue				0.00						
Other-Federal				0.00						
TOTAL FEDERAL		0.00	0.00	1,813,279.72	0.00	964,894.56	307,748.08	777,615.36	0.00	0.00
JFA EDA-State				0.00						
JFA CDBG-State				0.00						
JFA Unmatched-State				0.00						
Transportation, KTC-State				0.00						
KY Infrastructure Authority-State				0.00						
Hazard Mitigation-State				0.00						
Hazard Mitigation-ADF Fund Match State				0.00						
Aging, CHFS-State	1,328,040.00	6,467,409.90		10,010,524.54						
Cities/Countries - State Revenue				0.00						
Other-State				57,834.00						
TOTAL STATE	1,328,040.00	6,467,409.90		10,068,358.54	0.00	0.00	0.00	0.00	0.00	0.00
Cities/Countries - Local Revenue				0.00						
Transfer General Funds to Match/Balance				822.76						
Charges for Services				0.00						
Other Revenue				11,000.00						
TOTAL LOCAL	0.00	0.00		11,822.76	0.00	0.00	0.00	0.00	0.00	0.00
Cash Match/Program Income				319,887.20						
Contractor In-Kind				74,331.82						
Interest Income				0.00						
Proceeds from Property Sale				0.00						
Debt Services				0.00						
TOTAL OTHER	0.00	0.00		394,219.02	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,328,040.00	6,467,409.90		12,287,680.04	0.00	964,894.56	307,748.08	777,615.36	0.00	0.00
BUDGET EXPENDITURES										
Salaries	493,760.76			954,004.48	302,820.66					
Fringe Benefit Allocation	291,553.34	0.00		563,314.84	162,034.38					
Direct Workers' Comp Insurance	7,737.77	0.00		13,260.15	970.10					
TOTAL DIRECT PERSONNEL	793,051.87	0.00		1,530,579.47	465,825.14	0.00	0.00	0.00		0.00
Advertising & Printing	2,400.00			9,993.00	1,200.00					
Professional Services (Consultants)				184,319.26	0.00					
Maintenance & Repairs	1,300.00			27,220.00	2,500.00					
Telephone				0.00						
Cell Phone	4,800.00			4,800.00						
Building Improvement				0.00						
Building Rents & Leases				0.00		47,111.25	1,296.57	3,717.18		
Insurance & Bonds				0.00						
Supplies & Postage	4,900.00			16,446.85	12,424.92					
Other/Miscellaneous Expenses	4,550.00			6,258.02						
Contracts-Program Services (& Match)	121,800.00			3,271,999.18		796,617.56	240,044.01	203,930.43		
LTADD Client/Direct Support		6,467,409.90		6,477,084.67	67,764.00					
Principal				0.00						
Interest Expense				0.00						
Investment in Certificate of Deposits				0.00						
Expenses - Not Yet Obligated	50,781.49			67,031.49						
TOTAL DIRECT OTHER OPERATING COSTS	190,531.49	6,467,409.90		10,065,152.47	16,124.92	911,492.81	241,340.58	207,647.61	0.00	0.00
Dues & Subscriptions	600.00			7,023.00	2,100.00					
Conference & Registrations				11,750.00	0.00					
Travel	2,700.00			8,653.29	800.00					
Staff Vehicle Expense	5,800.00			9,650.00	600.00					
Training	300.00			10,355.97	0.00					
Capital Outlay (Equipment)	2,300.00			2,300.00	8,700.00					
TOTAL DIRECT ADMINISTRATION	11,700.00	0.00		49,732.26	12,200.00	0.00	0.00	0.00	0.00	0.00
OPERATIONAL COSTS POOL	119,708.80	0.00		231,036.37	70,374.36					
INDIRECT ADMINISTRATIVE COSTS POOL	115,770.51	0.00		223,435.54	68,061.95					
COMMON COSTS POOL	97,277.33	0.00		187,743.93	57,190.63					
TOTAL EXPENDITURES	1,328,040.00	6,467,409.90		12,287,680.04	689,777.00	911,492.81	241,340.58	207,647.61	0.00	0.00

**LTADD FY 2024 BUDGET REVENUES
& EXPENDITURES**

	NON-JFA EMPLOYMENT/ TRAINING TOTAL	JFA TOTAL	NON-JFA TOTAL	GENERAL FUND- TRUST Local Expenses	GRAND TOTAL
REVENUES					
JFA EDA-Federal	0.00	66,666.67	0.00		66,666.67
JFA CDBG-Federal	0.00	10,414.50	0.00		10,414.50
JFA CARES Act-Federal	0.00	0.00	0.00		0.00
Transportation, KTC-Federal	0.00	0.00	449,410.07		449,410.07
DOD OLDCC-Comp Use Program	0.00	0.00	286,648.10		286,648.10
Hazard Mitigation	0.00	0.00	49,044.46		49,044.46
Aging, CHFS-Federal	0.00	0.00	1,720,805.26		1,720,805.26
Aging, ARPA Funds	0.00	0.00	13,560.46		13,560.46
Nutrition Services Incentive Program-Federal	0.00	0.00	78,914.00		78,914.00
Workforce Innovation & Opp. Act -Federal	0.00	0.00	0.00		0.00
Workforce Innovation & Opp. Act-Not Yet Awarded	901,945.19	0.00	901,945.19		901,945.19
Workforce Innovation & Opp. Act-Carryforward	1,148,312.81	0.00	1,148,312.81		1,148,312.81
Cities/Countries - Federal Revenue	0.00	0.00	12,600.00		12,600.00
Other-Federal	0.00	0.00	0.00		0.00
TOTAL FEDERAL	2,050,258.00	77,081.17	4,661,240.35	0.00	4,738,321.52
JFA EDA-State	0.00	16,666.67	0.00		16,666.67
JFA CDBG-State	0.00	10,414.50	0.00		10,414.50
JFA Unmatched-State	0.00	235,148.17	0.00		235,148.17
Transportation, KTC-State	0.00	0.00	142,778.80		142,778.80
KY Infrastructure Authority-State	0.00	0.00	66,000.00		66,000.00
Hazard Mitigation-State	0.00	0.00	7,847.11		7,847.11
Hazard Mitigation-ADF Fund Match State	0.00	0.00	8,501.04		8,501.04
Aging, CHFS-State	0.00	0.00	10,010,524.54		10,010,524.54
Cities/Countries - State Revenue	0.00	0.00	0.00		0.00
Other-State	0.00	0.00	57,834.00		57,834.00
TOTAL STATE	0.00	262,229.34	10,293,485.49	0.00	10,555,714.83
Cities/Countries - Local Revenue	0.00	0.00	37,873.00	102,654.38	140,527.38
Transfer General Funds to Match/Balance	0.00	0.00	32,896.03	-32,896.03	0.00
Charges for Services	0.00	0.00	6,500.00	0.00	6,500.00
Other Revenue	0.00	0.00	11,000.00	30,900.00	41,900.00
TOTAL LOCAL	0.00	0.00	88,269.03	100,658.35	188,927.38
Cash Match/Program Income	0.00	0.00	319,887.20	0.00	319,887.20
Contractor In-Kind	0.00	0.00	74,331.82	0.00	74,331.82
Interest Income	0.00	0.00	12,089.63	1,190.23	13,279.86
Proceeds from Property Sale	0.00	0.00	0.00	840,000.00	840,000.00
Debt Services	0.00	0.00	0.00	181,400.00	181,400.00
TOTAL OTHER	0.00	0.00	406,308.65	1,022,590.23	1,428,898.88
TOTAL REVENUES	2,050,258.00	339,310.51	15,449,303.52	1,123,248.58	16,911,862.61
BUDGET EXPENDITURES					
Salaries	302,820.66	143,911.67	1,517,881.95		1,661,793.62
Fringe Benefit Allocation	162,034.38	84,976.10	879,663.91		964,640.01
Direct Workers' Comp. Insurance	970.10	518.08	15,170.06		15,688.14
TOTAL DIRECT PERSONNEL	465,825.14	229,405.85	2,412,715.92	0.00	2,642,121.77
Advertising & Printing	1,200.00	140.00	13,259.83	140.00	13,539.83
Professional Services (Consultants)	0.00	0.00	344,319.26		344,319.26
Maintenance & Repairs	2,500.00	900.00	40,792.72	450.00	42,142.72
Telephone	0.00	384.00	288.00		672.00
Cell Phone	0.00	1,600.00	7,105.00		8,705.00
Building Improvement	0.00	0.00	0.00	181,400.00	181,400.00
Building Rents & Leases	52,125.00	0.00	52,125.00		52,125.00
Insurance & Bonds	0.00	0.00	0.00		0.00
Supplies & Postage	12,424.92	1,475.87	34,348.13	495.55	36,319.55
Other/Miscellaneous Expenses	0.00	265.74	14,884.63	34,726.44	49,876.81
Contracts-Program Services (& Match)	1,240,592.00	0.00	4,639,287.78		4,639,287.78
LTADD Client/Direct Support	67,764.00	0.00	6,544,848.67		6,544,848.67
Principal	0.00	0.00	0.00	300,000.00	300,000.00
Interest Expense	0.00	0.00	0.00	3,536.59	3,536.59
Investment in Certificate of Deposits	0.00	0.00	0.00	460,000.00	460,000.00
Expenses - Not Yet Obligated	0.00	0.00	231,626.58	27,900.00	259,526.58
TOTAL DIRECT OTHER OPERATING COSTS	1,376,605.92	4,765.61	11,922,885.60	1,008,648.58	12,936,299.79
Dues & Subscriptions	2,100.00	920.00	13,122.94	12,000.00	26,042.94
Conference & Registrations	0.00	3,000.00	13,298.58	2,500.00	18,798.58
Travel	800.00	600.00	21,143.91		21,743.91
Staff Vehicle Expense	600.00	542.00	13,232.72	100.00	13,874.72
Training	0.00	3,993.72	11,380.97		15,374.69
Capital Outlay (Equipment)	8,700.00	0.00	29,000.00	100,000.00	129,000.00
TOTAL DIRECT ADMINISTRATION	12,200.00	9,055.72	101,179.12	114,600.00	224,834.84
OPERATIONAL COSTS POOL	70,374.36	34,567.85	364,251.69		398,819.54
INDIRECT ADMINISTRATIVE COSTS POOL	68,061.95	33,427.56	352,271.03		385,698.59
COMMON COSTS POOL	57,190.63	28,087.92	296,000.16		324,088.08
TOTAL EXPENDITURES	2,050,258.00	339,310.51	15,449,303.52	1,123,248.58	16,911,862.61



LTADD Org Chart Summary

