

**LINCOLN TRAIL AREA DEVELOPMENT DISTRICT**  
**COST ALLOCATION PLAN**  
**FY 2025**

**LINCOLN TRAIL AREA DEVELOPMENT DISTRICT**  
**750 S Provident Way**  
**ELIZABETHTOWN, KY 42701**

**COST ALLOCATION PLAN – FY 2025**

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 06/17/2024 [identify date indirect cost rate proposal was finalized] to establish indirect costs rate(s) for July 1, 2024 to June 30, 2025 [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 39.32% (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 2024 to obtain a federal indirect cost billing rate for fiscal year 2025.

(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: [Signature]  
Name of Authorized Official: Daniel London  
Title: Executive Director  
Email Address and Phone: daniel@ltadd.org 270-982-5207  
Date of Execution: \_\_\_\_\_

## 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 2025 is approximately \$23.4 million and the agency employs 41 specialists in administration, project development, planning and federal programs to administer these funds. Through its partnership with the Department for Local Government (DLG), LTADD is an effective conduit of information and communication between DLG, its state cognizant agency, and the local units of government within the Lincoln Trail region.

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

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

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

LTADD receives funding from various local, state, and federal government agencies for the administration and completion of specific scopes of work. In addition to the Joint Funding Agreement (JFA), the LTADD receives funding from the Workforce Innovation and Opportunity Act, Title III Older Americans Act, Homecare Planning, 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 of Interior 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 2025, for the Lincoln Trail Area Development District (LTADD) was prepared under the guidelines established in 2CFR Part 200 *“Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards”* and all other applicable regulations. The LTADD administrative staff has reviewed the appropriate federal regulations contained in 2CFR, Part 200, as well as the special terms and conditions of the Joint Funding Grant Award and other awarding agency requirements.

## Project Codes & Description

### Community Development

#### Project # 30000 Joint Funding Agreement

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

#### Project # 30100 KTC Regional Transportation

Element	Description
140000	Regional Transportation Planning

#### Project # 30150 KTC Metropolitan Planning Organization

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

#### Project # 30162 MPO Public Transportation Study

Element	Description
140592	MPO Public Transportation Study

#### 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 # 30169 KTC Safe Streets for All (SS4A)

Element	Description
140760	KTC Safe Streets for All – LTADD
140761	KTC Safe Streets for All – Breckinridge
140762	KTC Safe Streets for All – Grayson
140763	KTC Safe Streets for All – Hardin
140764	KTC Safe Streets for All – LaRue
140765	KTC Safe Streets for All – Marion
140766	KTC Safe Streets for All – Meade
140767	KTC Safe Streets for All – Nelson
140768	KTC Safe Streets for All – Washington
140769	The University of KY Research Foundation

#### 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 # 30221 Kentucky Infrastructure Authority

Element	Description
146700	KIA Mgmt Services & WRIS

#### Project # 30452 DOD Office of Local Def Comm Coop

Element	Description
140970	OLDCC Comp Use Plan Implementation

#### Project # 30804 FEMA Building Resilient Infra & Com Grt

Element	Description
140910	FEMA Building Resilient Infra & Communities Grt

#### Project # 35250 District Contract Activities

Element	Description
141500	DC Activities not under separate contract

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

Element	Description
142110	City of Caneyville CDBG #19-028

#### Project # 25371 LaRue County CDBG #21-022

Element	Description
142770	LaRue County CDBG #21-022

#### Project # 25382 City of Muldraugh CDBG #20-029

Element	Description
142630	City of Muldraugh CDBG #20-029

#### Project # 35419 Land of Lincoln Comp Plan Update

Element	Description
142902	Land of Lincoln Comp Plan Update

#### Project # 35730 Cleaner Water Program - Brandenburg

Element	Description
1144861	Cleaner Water Program - Brandenburg

#### Project # 35731 Cleaner Water Program - Muldraugh

Element	Description
114862	Cleaner Water Program - Muldraugh

#### Project # 35732 Cleaner Water Program – Vine Grove

Element	Description
114863	Cleaner Water Program – Vine Grove

#### Project # 35751 City of Bradfordsville ARPA Assistance

Element	Description
144641	City of Bradfordsville ARPA Assistance

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

Element	Description
144643	City of Clarkson ARPA Assistance

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

Element	Description
144644	City of Cloverport ARPA Assistance

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

Element	Description
144645	City of Cloverport ARPA Assistance

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

Element	Description
144646	City of Irvington ARPA Assistance

#### Project # 35757 LaRue County ARPA Assistance

Element	Description
144647	LaRue County ARPA Assistance

#### Project # 35760 City of West Point ARPA Assistance

Element	Description
144650	City of West Point ARPA Assistance

## Project Codes & Description Continued

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

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

<b>Element</b>	<b>Description</b>
130201	WIOA Administration
130320	WIOA Adult Services
130420	WIOA In-School Youth Services
130422	WIOA Youth Admin
130430	WIOA In School Youth Recapture
130513	WIOA DLW Recapture
130514	WIOA DLW Recapture 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
130733	WIOA Youth Recapture
130734	WIOA Youth Recapture Admin
130920	WIOA Rapid Response
130993	WIOA IFA
131024	WIOA TRADE Admin
131430	WIOA Incentive

#### **Project # 30200 EDA RLF Administration**

<b>Element</b>	<b>Description</b>
141000	EDA Revolving Loan Fund Admin

#### **Project # 30201 EDA CARES Act RLF Administration**

<b>Element</b>	<b>Description</b>
141001	EDA Revolving Loan Fund Administration

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

<b>Element</b>	<b>Description</b>
143000	Leitchfield/Grayson Co IDC RF

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

<b>Element</b>	<b>Description</b>
143500	Marion Co. IF RF

Project # 30012 Admin Pool  
Project # 30013 Program Pool  
Project # 30455 Grt# 270AD24 – Adult  
Project # 30457 Grt# 272DW24 – DLW  
Project # 30459 Grt# 271DW24 – DLW  
Project # 30461 Grt# 273AD24 – 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  
100305 Title III-B ARPA Trans - CKCAC  
100310 Title III-B Transportation Vouchers  
100400 Title III-B Transportation – TACK  
132600 LTADD Title III-B Case Mgmt & Assessment  
132610 Title III-B ARPA Funds

**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  
130107 Title III-C2 ARPA – CKCAC  
130108 Title III-C2 ARPA – Mom's Meals

**Project # 32540 Title III-D Preventive Health**  
**Element Description**  
132700 Title III-D Prevention & Health Promotion  
132710 Title III-D LTADD Staff – Bingocize  
132720 Title III-D Walk With Ease  
132730 Title III-D ARPA  
170210 Title III-D Prev. Health – CKCAC Bingocize  
170212 Title III-D Prev. Health – Tai Chi  
170213 Title III-D Arthritis Foundation Exercise Prog

**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  
180010 Title III-E ARPA FC - 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 # 33150 KY Caregiver Support Admin**  
**Element Description**  
137700 KY Caregiver Support Admin

**Project # 33160 KY Caregiver Support Grandparent Serv**  
**Element Description**  
137700 KY Caregiver Support Grandparent Serv

**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 CM & FS (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 (Service Providers)**  
**Element Description**  
420000 Senior Celebration

## **Project Codes & Description Continued**

### **OTHER MISCELLANEOUS PROJECTS**

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

<b>Element</b>	<b>Description</b>
750000	Trust General Fund

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

<b>Element</b>	<b>Description</b>
800000	RLF-EDA

#### **Project # 38001 RLF CARES Act RLF**

<b>Element</b>	<b>Description</b>
800001	RLF CARES Act RLF

#### **Project # 38100 LG-RLF Trust Fund**

<b>Element</b>	<b>Description</b>
810000	LG-RLF

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

<b>Element</b>	<b>Description</b>
770000	Operational Cost Pool

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

<b>Element</b>	<b>Description</b>
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**

<b>Element</b>	<b>Description</b>
998000	Fringe Benefit Pool

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

<b>Element #</b>	<b>Description</b>
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)	13400	A/R – PDS To Operations
10000	Cash in Bank – Workforce Inv & Opport Act (WIOA)	13410	A/R – PDS to Trust
10001	Workforce Investment Act – Fixed Assets (WIOA)	13500	A/R – Staff W/H & COBRA
10010	Trust Contribution (WIOA)	13600	Prepaid Health Insurance
10011	Accounts Receivable (A/R) – LTADD (WIOA)	13602	Health Insurance – Medical Loss Ratio (MLR)
10012	A/R – Other (WIOA)	13610	Prepaid EBC Annual Fee
10013	A/R – WIOA (WIOA)	13700	Prepaid Dental Insurance
10028	A/R – TRADE (WIOA)	13800	Prepaid Vision Insurance
10050	Cash in Bank – Participant Directed Services (PDS)	13900	Prepaid LTD/Life Insurance
10100	Cash in Bank – Trust	14000	Prepaid Workers Compensation
10150	Cash In Bank – LG-RLF Trust Funds	14010	Prepaid Workers Compensation Dividend
10300	Cash in Bank – RLF	14011	Prepaid Workers Compensation Refund
10310	Cash in Bank – RLF CARES Act RLF	14020	Prepaid Acctg Annual Maintenance & Support
10450	Cash in Bank – Service Providers	14100	Prepaid Postage
10500	Certificates of Deposit (CD)	14200	Prepaid Travel Advances
10700	CD- Accrued Leave Fund	14300	Prepaid Other
11000	Petty Cash Fund – Trust	14400	Prepaid Travel – Next Fiscal Year
11220	A/R from Service Providers to Oper	14410	Prepaid Travel – WEX Marathon
11225	A/R from Oper to Service Providers	14420	Prepaid Travel – WEX Shell
11300	A/R from WIOA to Trust	14430	Prepaid Travel – WEX BP
11310	A/R from RLF CARES to Trust	14500	Prepaid Bond/Liability Insurance
11400	A/R from Trust to Operations	14501	KACo Insurance Dividend
11500	A/R from Operations to Trust	14700	Prepaid LTDF Liability/Property Insurance
11600	A/R from Operations to RLF	14910	Prepaid Software Book Nov 24 and Nov 25
11800	A/R from RLF to Operations	15000	Furniture & Equipment
11801	A/R from RLF CARES to Operations	15100	Accumulated Depreciation Furniture & Equipment
11900	A/R from RLF to Trust	15200	Computer Equipment Purchases
11950	A/R from LG-RLF to Oper	15300	Accumulated Depreciation Computer Equipment
11980	A/R from LG-RLF to Trust	15400	Grant Purchased Assets
12100	A/R – Federal/State	15450	Donated Assets
12109	A/R – PDS IRS	15500	Trust GPS Equipment
12110	A/R – PDS State	15600	Accumulated Depreciation Trust GPS Equipment
12300	A/R – WIOA to Operations	15700	Vehicle Purchases
12400	A/R – Non-ADD Transactions	15800	Accumulated Depreciation Vehicles
12500	A/R – Aging from Contractors	15900	Building Improvements
12600	A/R – Trust District Contracts	15910	Accumulated Depreciation Building Improvements
12700	A/R – Trust Local Contributions	16000	Construction in Progress
12800	A/R – Trust Other	17000	Security Deposit – Building
12900	A/R – Other	17001	Security Deposit – Elizabethtown Utilities
12950	A/R – KACo	17002	Security Deposit - Nolin
12960	A/R – KY Deferred Comp	19000	RLF A/R – Miscellaneous
12970	A/R – KPPA (CERS)	19100	RLF A/R – Accrued Loan Interest
13000	A/R – LTADD Employee Fund	19200	RLF A/R – Notes Receivable EDA
13100	A/R – Trust Internet Services Contracts	19201	RLF CARES Act A/R – Notes Rec EDA
13200	A/R – Local Match		

**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)	22650	A/P to Oper from LG-RLF
20025	Unapplied Donation	22680	A/P to Trust from LG-RLF
20041	Funds Due to Grantor (WIOA)	22830	A/P to KACo
20042	Funds Due to LTADD (WIOA)	22840	A/P PDS KARES Emp/Rep/Verification
20043	Deferred Revenue (WIOA)	22910	PDS Payroll Return
20046	Funds Due to Contractor	23000	Accrued Wages Payable
20050	Unapplied Refund Revenue (WIOA)	23100	Accrued Vacation Liability
20051	Unapplied Program Income (WIOA)	23110	PDS Accrued Payroll
20052	Unapplied Equipment Proceeds (WIOA)	23400	Accrued Expenses Other
20100	Prior Year – Accounts Payable (WIOA)	23410	Accrued Expenses PDS
20112	Member Medical (EE Share)	23500	Accrued FICA/MC
20500	FICA/MC Payable (ADD)	23510	Accrued KY W/H Taxes
20510	PDS FICA/MC Mains'I	23600	Accrued CERS Retirement
20520	941X Refunds/Payable	23700	Accrued Workers Comp
20600	Federal Taxes Payable	23900	Accrued Audit
20610	PDS Federal Taxes Payable Mains'I	23901	Accrued Auditor of Public Accounts Audit/Review
20700	KY Taxes Payable	24000	Accrued Worker's Compensation (WIOA)
20710	PDS KY Taxes Payable Mains'I	24300	Unapplied MPO Local Match
20800	City Taxes Payable	24600	Unapplied FCG Program Income
20810	PDS Local Taxes Payable Mains'I	24700	Unapplied NSIP
20900	Medical Insurance W/H Payable	25000	Deferred Revenue
21000	Colonial Insurance W/H Payable (ADD)	25010	Def. Rev-Local Contributions
21000	FICA Withheld (WIOA)	25011	Def. Rev-ADF Funds for Haz Mit Match
21010	Supplemental Life (EE Share)	25012	Def. Rev-State Match SS4A
21011	Flexible Spending Account (EE Share)	25020	Def. Rev-Hardin Co Match
21012	Member Medical (EE Share)	25031	Def. Rev-City of Elizabethtown Match
21100	Deferred Comp W/H Payable (ADD)	25041	Def. Rev-City of Radcliff Match
21100	Federal Withheld (WIOA)	25046	Def. Rev-Meade Co Match
21200	CERS Retirement W/H Payable (ADD)	25051	Def. Rev-City of Vine Grove Match
21200	State Withholding (WIOA)	25061	Def. Rev-City of Brandenburg Match
21210	KLC Unemployment Comp Payable	25062	Def. Rev-Washington Co Match
21220	PDS SUTA Mains'I	25220	PDS Deferred Revenue-Fees
21230	PDA FUTA Mains'I	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'I	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	29990	LG-RLF Clearing Trust Funds

## General Ledger & Transaction Codes

### Continued

#### Projects

30000	Joint Funding Agreement	33200	CMS-SHIP
30001	WIA Fixed Assets (WIOA)	33330	Aging & Disability Resource Center
30012	Admin Pool (WIOA)	33332	ADRC – Medicaid Federal Funding
30013	Program Pool (WIOA)	33351	ACA MIPPA/AAA
30020	Proceeds from the Sale of Equip (WIOA)	33361	ACA MIPPA/ADRC
30100	KTC Regional Transportation	33362	ACA MIPPA/SHIP
30150	KTC Metropolitan Planning Organization	33400	State LTC Ombudsman
30162	MPO Public Transportation Study	33440	Participant Directed Services PDS
30166	Federal Transit Administration	33441	PDS Direct Client Services
30169	Safe Streets for All (SS4A)	33495	Senior Celebration (Service Providers)
30193	KTC Local Road Updates - Centerline	33601	Prescription Assistance Program (KPAP)
30200	EDA RLF Administration	33800	Mental Health
30201	EDA CARES Act RLF Admin	35000	Trust General Fund
30221	Kentucky Infrastructure Authority	35100	LG-RLF Trust Funds
30309	Grt# 274YT24 – Youth Admin (WIOA)	35250	District Contract Activities
30311	Grt# 274YT24 – Youth (WIOA)	35331	City of Caneyville CDBG #19-028
30452	OLDCC Fort Knox CUP Implementation	35371	LaRue County CDBG #21-022
30454	Grt# 270AD24 – Adult Admin (WIOA)	38382	City of Muldraugh CDBG #20-029
30455	Grt# 270AD24 – Adult (WIOA)	35440	Leitchfield/Grayson Co IDF RF
30456	Grt# 272DW24 – DLW Admin (WIOA)	35445	Marion Co. IF RF
30457	Grt# 272DW24 – DLW PY23 (WIOA)	35730	Cleaner Water Program – Brandenburg
30458	Grt# 271DW24 – DLW Admin (WIOA)	35731	Cleaner Water Program – Muldraugh
30459	Grt# 271DW24 – DLW (WIOA)	35732	Cleaner Water Program – Vine Grove
30460	Grt# 273AD24 – Adult Admin (WIOA)	35751	City of Bradfordsville ARPA Fund Assistance
30461	Grt# 273AD24 – Adult (WIOA)	35753	City of Clarkson ARPA Fund Assistance
30804	FEMA Building Resil Infra & Comm Grant (BRIC)	35754	City of Cloverport ARPA Fund Assistance
31200	LTADD Admin Pool (WIOA)	35755	City of New Haven ARPA Fund Assistance
32001	Workforce Innovation & Opportunity Act	35756	City of Irvington ARPA Fund Assistance
32500	Title III Aging Planning & Admin	35757	LaRue County ARPA Fund Assistance
32510	Title III-B Support Services	35760	City of West Point ARPA Fund Assistance
32515	Title III-B Ombudsman	38000	RLF – EDA
32520	Title III-C1 Congregate Meals	38001	EDA CARES Act RLF
32530	Title III-C2 Home Delivered Meals	38100	LG-RLF Trust Funds
32540	Title III-D Preventive Health	38500	Preliminary Project Balances
32550	Title III-E Caregiver	39000	Operational Cost Pool
32560	Title VII Elder Abuse	39600	Invested in Capital Assets
32570	Title VII Ombudsman	39610	Fund Balance – NSIP Meals
32750	Nutrition Services Incentive Prog "NSIP"	39620	Fund Balance – Trust General Fund
32755	Expanded Senior Meals Admin	39630	Fund Balance – RLF Admin Unrestricted
32756	Expanded Senior Meals Prog	39640	Fund Balance – Operations Special Fund
33000	Homecare Administration	39700	General Ledger (ADD)
33150	KY Caregiver Support Administration	39700	General Ledger (WIOA)
33160	KY Caregiver Support Grandparent Services	39800	Fringe Benefit Pool
33010	Homecare Social Services	39900	Shared/Indirect Cost Pool
33020	Homecare H-D Meals		

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

**Revenue**

40000	EDA Federal (ADD)	43000	Homecare State
40001	EDA CARES Act Federal (ADD)	43150	KY Caregiver Support Program State
40001	Applied Refund Revenue (WIOA)	43200	CMS-SHIP Federal
40002	Applied Program Income (WIOA)	43330	ADRC Medicaid Federal
40003	WIA – Fixed Assets	43331	ADRC – Non Medicaid Match State
40005	Other Revenue (WIOA)	43351	ACA MIPPA/AAA
40006	Applying Overdrawn Funds (WIOA)	43361	ACA MIPPA/ADRC
40007	Career Center Reimbursement (WIOA)	43362	ACA MIPPA/SHIP
40010	Trust Contribution (WIOA)	43400	State LTC Ombudsman Services-State
40012	Admin Pool (WIOA)	43441	Participant Directed Services-State
40013	Program Pool (WIOA)	43445	PDS 15% Appendix K
40020	Proceeds From Sell of Equip. (WIOA)	43446	PDS 85% Appendix K
40100	CDBG Federal	43501	Charitable Donation
40200	EDA State	44600	ARPA Federal Funds
40300	CDBG State	46500	District Contract Activities-Other Agencies
40309	Grt#274YT24 – Youth Admin (WIOA)	46510	District Contract Activities-Cities
40311	Grt#274YT24 – Youth (WIOA)	46520	District Contract Activities-Counties
40400	JFA State Unmatched (ADD)	46530	District Contract Activities-Federal
40454	Grt#270AD24 – Adult Admin (WIOA)	46540	District Contract Activities-State
40455	Grt#270AD24 – Adult (WIOA)	46900	LG-RLF Trust Funds Transferred for Lending
40456	Grt#272DW24 – Dislocated Worker Admin (WIOA)	46910	LG-RLF – Loan Principal
40457	Grt#272DW24 – Dislocated Worker (WIOA)	46920	LG-RLF – Interest Paid
40458	Grt#271DW24 – Dislocated Worker Admin (WIOA)	46930	LG-RLF – Late Fees
40459	Grt#271DW24 – Dislocated Worker (WIOA)	46940	LG-RLF – Service Fees
40460	Grt#273AD24 – Adult Admin (WIOA)	47100	Interest Income-MM Account
40461	Grt#273AD24 – Adult (WIOA)	47200	Interest Income-Certificates of Deposit
40500	Transportation – Federal	47300	Trust Equipment Usage
40600	Transportation – State	47320	Service Providers
40700	Kentucky Infrastructure Authority	47400	Other Income
40800	Kentucky Office of Homeland Security	47405	Proceeds from Sale of Equipment
41000	Office Local Defense Community Coop OLDCC	47410	Insurance Proceeds
41201	US Dept of Commerce EDA Federal	47500	Local Contributions
41202	US Dept of Transportation – SS4A Federal	48000	Local Match Donation
41203	State Match SS4A	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	48120	E-town Local Match
41602	FEMA-Federal	48220	Radcliff Local Match
42001	Workforce Innovation & Opportunity Act	48300	Applied Program Income
42500	Title III Aging Planning & Admin Federal	48320	Meade Co Local Match
42501	Title III Aging Planning & Admin State	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	48420	Vine Grove Local Match
42521	Title III-C1 Congregate Meals State	48500	Local Funds Transferred
42524	Title III-C1 State Meals	48520	Local Funds Transferred LG-RLF
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	49700	RLF Other/Special Fees
42570	Title VII Ombudsman Support-Federal	49790	RLF Bad Debt Recovery
42571	Title VII Ombudsman Support-State	49800	RLF Transfer to Administration
42573	Title VII Ombudsman ARPA	49900	Reclass 49100-P/Y to 19200-RLF A/R
42750	NSIP Federal	49901	Reclass 49100 to 19201 RLF CARES A/R
42755	Expanded Senior Meals Admin-State		
42756	Expanded Senior Meals-State		

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

**Expenses**

50000	Salaries (ADD)	53281	Contractor – Work Experience – Staff (WIOA)
50000	Salaries (WIOA)	53282	Career Center Rent (WIOA)
50097	Contractor Indirect (WIOA)	53283	Career Center Rent WEX (WIOA)
50100	Contractor Supplies (WIOA)	53284	WEX – Career Center Rent (WIOA)
50150	Contractor Travel/Staff (WIOA)	53300	PDS SUTA ER Mains'I
50175	Contractor Travel/Client (WIOA)	53400	PDS FUTA ER Mains'I
50200	Contractor Marketing (WIOA)	53500	PDS Client Supplies
50201	Work Exp Outreach Material Contractor (WIOA)	54000	LTWIB – Supplies (WIOA)
50250	Contractor Other Program Costs (WIOA)	54500	LTWIB – Equipment (WIOA)
50300	Stipends (WIOA)	54550	WDB Activity (WIOA)
50350	Contractor Training (WIOA)	55000	Contractor's Salaries (WIOA)
50400	Contractor Space Costs (WIOA)	55300	Contractor's Equipment (WIOA)
50500	Fringe Benefits (ADD)	56000	Food and Beverage (WIOA)
50500	Fringe Benefits (WIOA)	56100	Defense Related (WIOA)
50550	Contractor's Fringe (WIOA)	56150	Energy (WIOA)
50600	Fringe – FICA (ADD)	56175	Travel Reimbursement (WIOA)
50600	Fringe – FICA (WIOA)	56200	Incumbent Worker – Adv. Manuf. (WIOA)
50700	Fringe – Health (ADD)	56250	Human Services (WIOA)
50710	Flexible Spending Account	56300	Intensive Support Services (WIOA)
50720	Member Medical	56350	Workshops (WIOA)
50700	Fringe – Worker's Comp. (WIOA)	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)
51200	Fringe – Unemployment (ADD)	57000	OJT Contract (WIOA)
51200	Contractor Insurance (WIOA)	57100	Incumbent Work Contract (WIOA)
51500	Direct Workers Comp (ADD)	57150	Industrial Maintenance (WIOA)
51500	Contractor Communications (WIOA)	57200	Education (WIOA)
51501	Worker's Comp Dividend	57250	New Automotive (WIOA)
51502	Worker's Comp Refund	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)	59100	Customized Training (WIOA)
52900	Contractor Teacher Wages (WIOA)	59200	WIOA Required 20% Work Exp., OJT & Int. (WIOA)
53000	Contractor Facilities Cost (WIOA)	59300	Career Center's Incentive (WIOA)
53000	PDS Salaries Mains'I (ADD)	59500	Professional Services (WIOA)
53100	PDS Med Tax ER Mains'I (ADD)	59550	Work Experience – Professional Svcs. (WIOA)
53100	Contractor Curriculum Design Wages (WIOA)	59600	Operational Cost Pool (ADD)
53101	Work Exp. Curriculum Design Wages Cont. (WIOA)	59600	Contractor Professional Services (WIOA)
53150	Contractor Staff Training Wages (WIOA)	59700	Indirect Administrative Costs (ADD)
53151	Work Exp. Staff Training Wges – Contract.(WIOA)	59900	Shared (Common) Cost Pool
53200	PDS SS Tax ER Mains'I	60000	Advertising & Printing (ADD)
53200	Contractor Procurement Emp Site Wages (WIOA)	60000	LTADD Staff Costs (WIOA)
53201	Work Exp. – Procure. Employ Site Wages (WIOA)	60500	Professional Services (ADD)
53250	Contractor Mgmt. Wages (WIOA)	60500	LTADD Professional Svcs. (WIOA)
53251	Work Exp Program Mgmt Wages Contract (WIOA)	60550	LTADD Staff – Fringe Benefits (WIOA)
53275	Contractor Outreach Wages (WIOA)	60625	Operational Cost Pool (WIOA)
53276	Work Exp. Outreach Wages – Contractor (WIOA)	60626	Staff Salaries (WIOA)
53280	Contractor – Work Exp. – Participants (WIOA)		

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

**Expenses**

60627	Staff Fringe Benefit (WIOA)	71000	Conference and Registration
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)	75100	Trust Purchased – Not Depreciated
61000	Leases – Software & Equipment (ADD)	75500	Gain/Loss Equipment
61000	LTADD Direct Admin (WIOA)	75600	Loss/Insurance on Theft
61200	LTADD Direct Training (WIOA)	76000	WIOA Grant Equipment Purchase
61300	Career Services (WIOA)	78000	In-Kind Goods and Services
61400	LTADD O/S Youth Work Experience (WIOA)	78100	In-Kind Space
61500	Telephone (ADD)	78200	In-Kind Board/Committee
61500	LTADD Rapid Response (WIOA)	78300	In-Kind Citizen Members
62000	Building Expenses	78400	In-Kind Staff Volunteers
62110	Building Rent	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)	82500	Program Income Expense
65539	LTADD Supplies (WIOA)	86100	LTADD Client/Direct Support
65700	Service Award	86200	LTADD Contractual/Client Support
66000	Interest Expense (ADD)	86700	PDS Write Off
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)	96900	LG-RLF – Loans Disbursed
70000	Dues and Subscription (ADD)		



## **FORMAL BOOKS OF ENTRY**

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

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

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

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

## **COST DESCRIPTIONS AND ALLOCATION METHODOLOGY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**13. Common Cost Pool** – consists of occupancy and other facility costs that support all programs located at the primary LTADD facility. Examples of common cost expenses are salary and benefits for the Receptionist, salary and benefits for Network Specialist, janitorial services, depreciation, building supplies, maintenance/repairs to the building, mowing services, insurance, maintenance/repairs to computer equipment and any cost that benefits the main facility and its occupants. These costs are directly charged to a common cost pool element (999000) throughout the month. Costs charged to the common cost pool are independent of the costs charged to the other cost pools. The common cost pool is the first pool to close during the month-end closing process and does not get allocated any portion of the indirect administrative or operational cost pools. During the month-end closing process, an actual year-to-date rate is determined using the ratio of actual year-to-date common cost pool expenses to actual year-to-date salaries, fringe, and worker's compensation (base). The 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.

**LTADD FY25 ANTICIPATED SALARIES TOTALS BY DEPARTMENT**

Position	LTADD APPROVED GROSS SALARY FOR 7/1/24 - 12/31/24	LTADD ANTICIPATED GROSS SALARY FOR 1/1/25 - 6/30/25	ANTICIPATED GROSS SALARY FY25	LTADD FICA	LTADD CERS	LTADD Health	Waiver Health Savings Acct	LTADD Life & Long Term Disability	Unemp. Insurance	ACTUAL Benefits	ACTUAL SALARY & BENEFITS	Direct Wrkrs' Comp.	ALLOC. BENEFITS BY CLASS	TOTAL SALARY & ALLOCATED BENEFITS BY CLASS
<b>ADMINISTRATIVE PERSONNEL COSTS:</b>	453,466.67	463,730.01	458,598.35	32,982.40	107,036.87	89,772.88	0.00	72.00	1,696.81	231,560.96	690,159.31	1,198.56	239,385.29	699,182.20
<b>CED PERSONNEL COSTS:</b>	443,823.93	450,047.08	446,935.53	32,833.44	104,314.73	94,738.20	0.00	96.00	1,653.68	233,636.05	680,571.58	1,508.96	233,297.22	681,841.71
<b>AGING SERV. PERSONNEL COSTS:</b>	1,130,505.94	1,151,747.47	1,141,126.77	83,115.12	266,338.96	248,206.50	12,600.00	288.00	4,222.20	614,770.78	1,755,897.55	15,003.82	595,660.16	1,751,790.75
<b>E &amp; T PERSONNEL COSTS:</b>	296,644.10	299,829.92	298,237.03	22,302.79	63,671.67	45,689.80	0.00	48.00	1,009.37	132,721.63	430,958.66	922.32	144,345.89	443,505.24
<b>GRAND TOTAL PERSONNEL COSTS:</b>	2,324,440.64	2,365,354.48	2,344,897.68	171,233.75	541,362.23	478,407.38	12,600.00	504.00	8,582.06	1,212,689.42	3,557,587.10	18,733.66	1,212,688.56	3,576,319.90

**LINCOLN TRAIL AREA DEVELOPMENT DISTRICT  
DIRECT, OPERATIONAL, INDIRECT and COMMON LINE-ITEM BUDGET**

**FY 2025**

	DIRECT COSTS	OPERATIONAL COST POOL	INDIRECT ADMINISTRATIVE COST POOL	COMMON COST POOL	TOTAL
<b>PERSONNEL</b>					
Salaries	1,899,019.41	166,058.54	201,908.24	77,911.49	2,344,897.68
Fringe Benefits	979,943.10	86,681.52	105,394.68	40,669.26	1,212,688.56
Direct Workers' Comp.	17,577.15	506.36	384.83	265.32	18,733.66
<b>TOTAL PERSONNEL</b>	<b>2,896,539.66</b>	<b>253,246.42</b>	<b>307,687.75</b>	<b>118,846.07</b>	<b>3,576,319.90</b>
<b>OPERATING EXPENSES</b>					
Advertising & Printing	20,265.12	3,650.00	750.00	3,800.00	28,465.12
Professional Services (Consultants)	241,963.50	16,550.00	31,750.00		290,263.50
Lease, Maintenance & Software Licensing	31,890.90	1,400.00	3,200.00	5,700.00	42,190.90
Telephone		15,500.00			15,500.00
Internet Services				5,100.00	5,100.00
Building Maintenance/Expenses				79,500.00	79,500.00
Rent	69,129.60			163,800.00	232,929.60
Insurance & Bonds		19,500.00	1,700.00		21,200.00
Supplies & Postage	55,036.99	9,600.00	3,500.00	14,550.00	82,686.99
Other (including Depreciation Expense)	51,938.42	3,500.00	1,900.00	40,450.00	97,788.42
Contracts-Aging Services (includes Match)	3,857,214.16				3,857,214.16
Contracts-WIOA Services	1,346,840.00				1,346,840.00
Contracts-Community & Economic Development	53,500.00				53,500.00
Other-Aging Direct Client Support	12,981,881.85				12,981,881.85
Other-WIOA Direct Client Support	235,141.42				235,141.42
Interest Expense	0.00				0.00
Expenses Not Yet Obligated	297,536.36				297,536.36
<b>TOTAL OPERATING EXPENSES</b>	<b>19,242,338.32</b>	<b>69,700.00</b>	<b>42,800.00</b>	<b>312,900.00</b>	<b>19,667,738.32</b>
<b>ADMINISTRATION</b>					
Dues & Subscriptions	32,755.00	12,000.00	900.00	300.00	45,955.00
Conference & Registrations	20,012.72	3,000.00	1,225.00	125.00	24,362.72
Travel	29,952.84	3,000.00	2,500.00	0.00	35,452.84
Staff Vehicles	12,347.00	6,300.00	80.00	75.00	18,802.00
Training	14,851.72	3,400.00	1,000.00		19,251.72
Materials (Grant Purchased Equipment)	23,900.00				23,900.00
<b>TOTAL ADMINISTRATION</b>	<b>133,819.28</b>	<b>27,700.00</b>	<b>5,705.00</b>	<b>500.00</b>	<b>167,724.28</b>
<b>TOTAL BUDGET</b>	<b>22,272,697.26</b>	<b>350,646.42</b>	<b>356,192.75</b>	<b>432,246.07</b>	<b>23,411,782.50</b>
Common Applied to Operational & Indirect Admin		31,660.30	38,466.44	-70,126.74	
Indirect Admin Applied to Operational		31,730.99	-31,730.99		
<b>GRAND TOTAL BUDGET</b>	<b>22,272,697.26</b>	<b>414,037.71</b>	<b>362,928.20</b>	<b>362,119.33</b>	<b>23,411,782.50</b>

**Provisional Indirect Cost Rates**

Base - Salary	1,899,019.41
Base - Fringe	979,943.10
Base - Worker's Comp	17,577.15
Total Base	2,896,539.66

14.29%      12.53%      12.50%

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

**LTADD FY 2025 BUDGET REVENUES  
& EXPENDITURES**

	Community & Economic Planning & Development 112000	Community Development Block Grant 112500	Management Assistance 114000	Program Administration 115000	Joint Funding Agreement (JFA) TOTAL	KTC Regional Transportation 140000	KTC Metropolitan Planning Organization (MPO) 1405XX	KTC E-Town Trans Study
	0.56	0.25	0.19					
<b>REVENUES</b>								
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	64,000.00
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			
<b>TOTAL FEDERAL</b>	<b>66,666.67</b>	<b>10,414.50</b>	<b>0.00</b>	<b>0.00</b>	<b>77,081.17</b>	<b>0.00</b>	<b>131,200.00</b>	<b>64,000.00</b>
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			
<b>TOTAL STATE</b>	<b>148,349.65</b>	<b>10,414.50</b>	<b>58,787.05</b>	<b>44,678.14</b>	<b>262,229.35</b>	<b>83,454.00</b>	<b>8,200.00</b>	<b>0.00</b>
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			
<b>TOTAL LOCAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,273.00</b>	<b>24,600.00</b>	<b>0.00</b>
Cash Match/Program Income					0.00			
Contractor In-Kind					0.00			
Interest Income					0.00			
Contributions/Donations					0.00			
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>215,016.32</b>	<b>20,829.00</b>	<b>58,787.05</b>	<b>44,678.14</b>	<b>339,310.52</b>	<b>92,727.00</b>	<b>164,000.00</b>	<b>64,000.00</b>
<b>BUDGET EXPENDITURES</b>								
Salaries	98,032.34	9,686.60	24,779.15	20,527.71	153,025.80	41,022.05	74,783.41	0.00
Fringe Benefit Allocation	51,172.20	5,056.34	12,934.54	10,715.32	79,878.40	21,413.22	39,036.42	0.00
Direct Workers' Comp. Insurance	352.89	34.87	89.20	73.89	550.85	147.67	269.20	0.00
<b>TOTAL DIRECT PERSONNEL</b>	<b>149,557.43</b>	<b>14,777.81</b>	<b>37,802.89</b>	<b>31,316.92</b>	<b>233,455.05</b>	<b>62,582.94</b>	<b>114,089.03</b>	<b>0.00</b>
Advertising & Printing	75.00	40.00	20.00	5.00	140.00	50.00	75.00	
Professional Services (Consultants)					0.00			64,000.00
Lease, Maintenance & Software Licensing	900.00				900.00	1,900.00	2,500.00	
Telephone					0.00			
Cell Phone					0.00			
Building Construction					0.00			
Building Rents & Leases					0.00			
Insurance & Bonds					0.00			
Supplies & Postage	995.49	55.99	1,086.01	230.39	2,367.88	557.87	509.63	
Other/Miscellaneous Expenses	173.85		91.89		265.74			
Prior Year Expenses					0.00			
Contracts-Program Services (& Match)					0.00			
LTADD Client/Direct Support					0.00			
Interest Expense					0.00			
Expenses - Not Yet Obligated					0.00			
<b>TOTAL DIRECT OTHER OPERATING COSTS</b>	<b>2,144.34</b>	<b>95.99</b>	<b>1,197.90</b>	<b>235.39</b>	<b>3,673.62</b>	<b>2,507.87</b>	<b>3,084.63</b>	<b>64,000.00</b>
Dues & Subscriptions	1,000.00		20.00	200.00	1,220.00	975.00	1,250.00	
Conference & Registrations	600.00		2,100.00	400.00	3,100.00	775.00	575.00	
Travel	1,000.00		500.00	18.22	1,518.22	850.00		
Staff Vehicle Expense	300.00		50.00	192.00	542.00	175.00	60.00	
Training	1,600.00	143.72	2,250.00		3,993.72	250.00	75.00	
Capital Outlay (Equipment)					0.00			
<b>TOTAL DIRECT ADMINISTRATION</b>	<b>4,500.00</b>	<b>143.72</b>	<b>4,920.00</b>	<b>810.22</b>	<b>10,373.94</b>	<b>3,025.00</b>	<b>1,960.00</b>	<b>0.00</b>
<b>OPERATIONAL COSTS POOL</b>	<b>21,378.07</b>	<b>2,112.37</b>	<b>5,403.63</b>	<b>4,476.51</b>	<b>33,370.58</b>	<b>8,945.74</b>	<b>16,308.14</b>	<b>0.00</b>
<b>INDIRECT ADMINISTRATIVE COSTS POOL</b>	<b>18,739.12</b>	<b>1,851.62</b>	<b>4,736.59</b>	<b>3,923.92</b>	<b>29,251.25</b>	<b>7,841.46</b>	<b>14,295.03</b>	<b>0.00</b>
<b>COMMON COSTS POOL</b>	<b>18,697.36</b>	<b>1,847.49</b>	<b>4,726.04</b>	<b>3,915.18</b>	<b>29,186.07</b>	<b>7,823.99</b>	<b>14,263.17</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>215,016.32</b>	<b>20,829.00</b>	<b>58,787.05</b>	<b>44,678.14</b>	<b>339,310.51</b>	<b>92,727.00</b>	<b>164,000.00</b>	<b>64,000.00</b>

LTADD FY 2025 BUDGET REVENUES & EXPENDITURES	FEMA Building Resilient Infra & Communities Grant BRIC	KTC Federal Transit Administration 1406XX	KTC Local Road Updates Centerline 1540XX	Safe Streets for All	Local Government Revolving Loan Fund Admin 751000	Local Government Revolving Loan Fund	Kentucky Infrastructure Authority Mgmt Services & WRIS 146700	Cleaner Water

#### REVENUES

JFA EDA-Federal								
JFA CDBG-Federal								
JFA CARES Act-Federal								
Transportation, KTC-Federal	3,025.77	16,000.00		130,526.65				
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/Counties - Federal Revenue								22,875.00
Other -Federal								
<b>TOTAL FEDERAL</b>	<b>3,025.77</b>	<b>16,000.00</b>	<b>0.00</b>	<b>130,526.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,875.00</b>
JFA EDA-State								
JFA CDBG-State								
JFA Unmatched-State								
Transportation, KTC-State			19,500.00	32,631.66			119,130.00	
KY Infrastructure Authority-State								
Hazard Mitigation-State								
Hazard Mitigation-ADF Fund Match State								
Aging, CHFS-State								
Cities/Counties - State Revenue								
Other-State								
<b>TOTAL STATE</b>	<b>0.00</b>	<b>0.00</b>	<b>19,500.00</b>	<b>32,631.66</b>	<b>0.00</b>	<b>0.00</b>	<b>119,130.00</b>	<b>0.00</b>
Cities/Counties - Local Revenue		4,000.00						
Transfer General Funds to Match/Balance	33.55							
Charges for Services					977.00			
Other Revenue								
<b>TOTAL LOCAL</b>	<b>33.55</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>977.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cash Match/Program Income								
Contractor In-Kind						2,976.00		
Interest Income								
Contributions/Donations								
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,976.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>3,059.32</b>	<b>20,000.00</b>	<b>19,500.00</b>	<b>163,158.31</b>	<b>977.00</b>	<b>2,976.00</b>	<b>119,130.00</b>	<b>22,875.00</b>

#### BUDGET EXPENDITURES

Salaries	320.53	9,297.92	9,149.97	7,112.45	0.00	0.00	53,853.12	10,726.14
Fringe Benefit Allocation	167.31	4,853.45	4,776.22	3,712.65	0.00	0.00	28,110.95	5,598.97
Direct Workers' Comp. Insurance	1.15	33.47	32.94	25.60	0.00	0.00	193.86	38.61
<b>TOTAL DIRECT PERSONNEL</b>	<b>488.99</b>	<b>14,184.84</b>	<b>13,959.13</b>	<b>10,850.70</b>	<b>0.00</b>	<b>0.00</b>	<b>82,157.93</b>	<b>16,363.72</b>
Advertising & Printing		3.00					95.00	
Professional Services (Consultants)				74,590.50			2,500.00	
Lease, Maintenance & Software Licensing					845.00			
Telephone								
Cell Phone								
Building Construction								
Building Rents & Leases								
Insurance & Bonds								
Supplies & Postage	2,378.03	10.00		1,500.00	12.00		150.00	
Other/Miscellaneous Expenses					120.00	2,976.00		
Prior Year Expenses								
Contracts-Program Services (& Match)				53,500.00				
LTADD Client/Direct Support								
Interest Expense								
Expenses - Not Yet Obligated		223.87						
<b>TOTAL DIRECT OTHER OPERATING COSTS</b>	<b>2,378.03</b>	<b>236.87</b>	<b>0.00</b>	<b>129,590.50</b>	<b>977.00</b>	<b>2,976.00</b>	<b>2,745.00</b>	<b>0.00</b>
Dues & Subscriptions							600.00	
Conference & Registrations							650.00	
Travel			51.34	450.00			207.87	76.12
Staff Vehicle Expense							400.00	
Training							60.00	
Capital Outlay (Equipment)				18,000.00				
<b>TOTAL DIRECT ADMINISTRATION</b>	<b>0.00</b>	<b>0.00</b>	<b>51.34</b>	<b>18,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,917.87</b>	<b>76.12</b>
<b>OPERATIONAL COSTS POOL</b>	<b>69.90</b>	<b>2,027.61</b>	<b>1,995.35</b>	<b>1,551.02</b>	<b>0.00</b>	<b>0.00</b>	<b>11,743.83</b>	<b>2,339.07</b>
<b>INDIRECT ADMINISTRATIVE COSTS POOL</b>	<b>61.27</b>	<b>1,777.32</b>	<b>1,749.04</b>	<b>1,359.56</b>	<b>0.00</b>	<b>0.00</b>	<b>10,294.16</b>	<b>2,050.33</b>
<b>COMMON COSTS POOL</b>	<b>61.13</b>	<b>1,773.36</b>	<b>1,745.14</b>	<b>1,356.53</b>	<b>0.00</b>	<b>0.00</b>	<b>10,271.21</b>	<b>2,045.76</b>
<b>TOTAL EXPENDITURES</b>	<b>3,059.32</b>	<b>20,000.00</b>	<b>19,500.00</b>	<b>163,158.31</b>	<b>977.00</b>	<b>2,976.00</b>	<b>119,130.00</b>	<b>22,875.00</b>

**LTADD FY 2025 BUDGET REVENUES  
& EXPENDITURES**

	Office of Local Defense Com. Coop. - Compatible Use Plan 140960	District Contracts Community Dev Block Grants	District Contracts Comp Plans	TRUST/ General Fund	NON-JFA Community & Economic Development TOTAL	COMMUNITY & ECONOMIC DEVELOPMENT TOTAL
<b>REVENUES</b>						
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					344,752.42	344,752.42
DOD OLDCO-Comp Use Program	166,946.40				166,946.40	166,946.40
Hazard Mitigation					0.00	0.00
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		1,974.14			1,974.14	1,974.14
Other-Federal					22,875.00	22,875.00
<b>TOTAL FEDERAL</b>	<b>166,946.40</b>	<b>1,974.14</b>	<b>0.00</b>	<b>0.00</b>	<b>536,547.96</b>	<b>613,629.13</b>
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					143,785.66	143,785.66
KY Infrastructure Authority-State					119,130.00	119,130.00
Hazard Mitigation-State					0.00	0.00
Hazard Mitigation-ADF Fund Match State					0.00	0.00
Aging, CHFS-State					0.00	0.00
Cities/Countries - State Revenue					0.00	0.00
Other-State					0.00	0.00
<b>TOTAL STATE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>262,915.66</b>	<b>525,145.01</b>
Cities/Countries - Local Revenue					37,873.00	37,873.00
Transfer General Funds to Match/Balance	18,549.60			90,898.55	109,481.70	109,481.70
Charges for Services			7,000.00		7,000.00	7,000.00
Other Revenue					977.00	977.00
<b>TOTAL LOCAL</b>	<b>18,549.60</b>	<b>0.00</b>	<b>7,000.00</b>	<b>90,898.55</b>	<b>155,331.70</b>	<b>155,331.70</b>
Cash Match/Program Income					0.00	0.00
Contractor In-Kind					0.00	0.00
Interest Income					2,976.00	2,976.00
Contributions/Donations					0.00	0.00
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,976.00</b>	<b>2,976.00</b>
<b>TOTAL REVENUES</b>	<b>185,496.00</b>	<b>1,974.14</b>	<b>7,000.00</b>	<b>90,898.55</b>	<b>957,771.32</b>	<b>1,297,081.84</b>
<b>BUDGET EXPENDITURES</b>						
Salaries	44,369.46	928.77	3,289.51	42,764.73	297,618.06	450,643.86
Fringe Benefit Allocation	23,160.55	484.81	1,717.10	22,322.91	155,354.56	235,232.96
Direct Workers' Comp. Insurance	159.72	3.34	11.84	154.11	1,071.51	1,622.36
<b>TOTAL DIRECT PERSONNEL</b>	<b>67,689.73</b>	<b>1,416.92</b>	<b>5,018.45</b>	<b>65,241.75</b>	<b>454,044.13</b>	<b>687,499.18</b>
Advertising & Printing	182.12				405.12	545.12
Professional Services (Consultants)					138,590.50	138,590.50
Lease, Maintenance & Software Licensing	1,320.90				9,065.90	9,965.90
Telephone					0.00	0.00
Cell Phone					0.00	0.00
Building Construction					0.00	0.00
Building Rents & Leases					0.00	0.00
Insurance & Bonds					0.00	0.00
Supplies & Postage	50.00				5,167.53	7,535.41
Other/Miscellaneous Expenses					3,096.00	3,361.74
Prior Year Expenses					0.00	0.00
Contracts-Program Services (& Match)					53,500.00	53,500.00
LTADD Client/Direct Support					0.00	0.00
Interest Expense					0.00	0.00
Expenses - Not Yet Obligated	74,846.98				75,070.85	75,070.85
<b>TOTAL DIRECT OTHER OPERATING COSTS</b>	<b>76,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>284,895.90</b>	<b>288,569.52</b>
Dues & Subscriptions	35.00				2,860.00	4,080.00
Conference & Registrations	1,012.72				3,012.72	6,112.72
Travel	13,529.07		8.00		15,172.40	16,690.62
Staff Vehicle Expense	210.00				845.00	1,387.00
Training					385.00	4,378.72
Capital Outlay (Equipment)					18,000.00	18,000.00
<b>TOTAL DIRECT ADMINISTRATION</b>	<b>14,786.79</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>40,275.12</b>	<b>50,649.06</b>
<b>OPERATIONAL COSTS POOL</b>	<b>9,675.72</b>	<b>202.54</b>	<b>717.35</b>	<b>9,325.80</b>	<b>64,902.07</b>	<b>98,272.65</b>
<b>INDIRECT ADMINISTRATIVE COSTS POOL</b>	<b>8,481.33</b>	<b>177.54</b>	<b>628.80</b>	<b>8,174.61</b>	<b>56,890.45</b>	<b>86,141.70</b>
<b>COMMON COSTS POOL</b>	<b>8,462.43</b>	<b>177.14</b>	<b>627.40</b>	<b>8,156.39</b>	<b>56,763.65</b>	<b>85,949.72</b>
<b>TOTAL EXPENDITURES</b>	<b>185,496.00</b>	<b>1,974.14</b>	<b>7,000.00</b>	<b>90,898.55</b>	<b>957,771.32</b>	<b>1,297,081.83</b>

**LTADD FY 2025 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
<b>REVENUES</b>									
JFA EDA-Federal									
JFA CDBG-Federal									
JFA CARES Act-Federal									
Transportation, KTC-Federal									
DOD OLDCC-Comp Use Program									
Hazard Mitigation									
Aging, CHFS-Federal	136,661.00	392,579.00	27,501.00	732,686.00	616,216.00	26,619.00	177,692.00	10,909.20	5,350.00
Aging, ARPA Funds		148,419.00			12,000.00		43,475.00		
Nutrition Services Incentive Program-Federal				91,546.00					
Workforce Innovation & Opp. Act -Federal									
Workforce Innovation & Opp. Act-Not Yet Awarded									
Workforce Innovation & Opp. Act-Carryforward									
Cities/Countries - Federal Revenue									
Other -Federal									
<b>TOTAL FEDERAL</b>	<b>136,661.00</b>	<b>540,998.00</b>	<b>27,501.00</b>	<b>824,232.00</b>	<b>628,216.00</b>	<b>26,619.00</b>	<b>221,167.00</b>	<b>10,909.20</b>	<b>5,350.00</b>
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	81,009.00	147,750.00		27,000.00	5,000.00		50,000.00	3,144.65	1,285.00
Cities/Countries - State Revenue									
Other -State									
<b>TOTAL STATE</b>	<b>81,009.00</b>	<b>147,750.00</b>	<b>0.00</b>	<b>27,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>3,144.65</b>	<b>1,285.00</b>
Cities/Countries - Local Revenue									
Transfer General Funds to Match/Balance									
Charges for Services									
Other Revenue									
<b>TOTAL LOCAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cash Match/Program Income		43,864.00			66,270.00		58,300.00		
Contractor In-Kind				123,529.00					
Interest Income									
Contributions/Donations									
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>43,864.00</b>	<b>0.00</b>	<b>123,529.00</b>	<b>66,270.00</b>	<b>0.00</b>	<b>58,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>217,670.00</b>	<b>732,612.00</b>	<b>27,501.00</b>	<b>974,761.00</b>	<b>699,486.00</b>	<b>26,619.00</b>	<b>329,467.00</b>	<b>14,053.85</b>	<b>6,635.00</b>
<b>BUDGET EXPENDITURES</b>									
Salaries	89,552.30	98,061.56				7,020.64	30,934.39	0.00	2,134.24
Fringe Benefit Allocation	46,745.67	51,187.44	0.00	0.00	0.00	3,664.72	16,147.53	0.00	1,114.06
Direct Workers' Comp. Insurance	1,177.46	1,289.34	0.00	0.00	0.00	92.31	406.73	0.00	28.06
<b>TOTAL DIRECT PERSONNEL</b>	<b>137,475.43</b>	<b>150,538.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,777.67</b>	<b>47,488.65</b>	<b>0.00</b>	<b>3,276.36</b>
Advertising & Printing	1,750.00	25.00					300.00		
Professional Services (Consultants)									
Lease, Maintenance & Software Licensing	6,000.00						85.00		
Telephone									
Cell Phone									
Building Construction									
Building Rents & Leases									
Insurance & Bonds									
Supplies & Postage	3,131.36	200.00					850.00		600.00
Other/Miscellaneous Expenses	1,350.00						33.00		
Prior Year Expenses									
Contracts-Program Services (& Match)		516,613.36	27,501.00	974,761.00	699,486.00	11,602.94	261,482.10	14,053.85	
LTADD Client/Direct Support		5,600.00							
Interest Expense									1,470.19
Expenses - Not Yet Obligated									
<b>TOTAL DIRECT OTHER OPERATING COSTS</b>	<b>12,231.36</b>	<b>522,438.36</b>	<b>27,501.00</b>	<b>974,761.00</b>	<b>699,486.00</b>	<b>11,602.94</b>	<b>262,750.10</b>	<b>14,053.85</b>	<b>2,070.19</b>
Dues & Subscriptions	5,500.00						50.00		
Conference & Registrations									
Travel	3,500.00	55.00					165.00		
Staff Vehicle Expense	300.00	380.00					290.00		
Training	4,600.00						48.00		
Capital Outlay (Equipment)									
<b>TOTAL DIRECT ADMINISTRATION</b>	<b>13,900.00</b>	<b>435.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>553.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OPERATIONAL COSTS POOL</b>	<b>19,651.04</b>	<b>21,518.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,540.58</b>	<b>6,788.13</b>	<b>0.00</b>	<b>468.33</b>
<b>INDIRECT ADMINISTRATIVE COSTS POOL</b>	<b>17,225.28</b>	<b>18,862.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,350.41</b>	<b>5,950.19</b>	<b>0.00</b>	<b>410.52</b>
<b>COMMON COSTS POOL</b>	<b>17,186.89</b>	<b>18,819.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,347.40</b>	<b>5,936.93</b>	<b>0.00</b>	<b>409.60</b>
<b>TOTAL EXPENDITURES</b>	<b>217,670.00</b>	<b>732,612.00</b>	<b>27,501.00</b>	<b>974,761.00</b>	<b>699,486.00</b>	<b>26,619.00</b>	<b>329,467.00</b>	<b>14,053.85</b>	<b>6,635.00</b>



**LTADD FY 2025 BUDGET REVENUES  
& EXPENDITURES**

	Title VII Ombudsman	Expanded Senior Meals Admin	Expanded Senior Meals Services	KY Caregiver Admin	KY Caregiver Services	Homecare Planning & Admin 133500	Homecare Social Services & Case Management 134500	Homecare ADRC 134600
<b>REVENUES</b>								
JFA EDA-Federal	14,322.00							
JFA CDBG-Federal								
JFA CARES Act-Federal								
Transportation, KTC-Federal								
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/Counties - Federal Revenue								
Other-Federal								
<b>TOTAL FEDERAL</b>	<b>14,322.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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	3,797.00	44,055.00	587,414.00	8,984.00	128,820.00	65,961.00	873,761.00	121,377.83
Cities/Counties - State Revenue								
Other-State								
<b>TOTAL STATE</b>	<b>3,797.00</b>	<b>44,055.00</b>	<b>587,414.00</b>	<b>8,984.00</b>	<b>128,820.00</b>	<b>65,961.00</b>	<b>873,761.00</b>	<b>121,377.83</b>
Cities/Counties - Local Revenue								
Transfer General Funds to Match/Balance								
Charges for Services								
Other Revenue								
<b>TOTAL LOCAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cash Match/Program Income			87,775.00				66,642.00	
Contractor In-Kind								
Interest Income								
Contributions/Donations								
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>87,775.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>66,642.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>18,119.00</b>	<b>44,055.00</b>	<b>675,189.00</b>	<b>8,984.00</b>	<b>128,820.00</b>	<b>65,961.00</b>	<b>940,403.00</b>	<b>121,377.83</b>
<b>BUDGET EXPENDITURES</b>								
Salaries	0.00	20,576.61	41,199.67	4,183.31	33,197.40	30,648.15	167,688.18	51,309.58
Fringe Benefit Allocation	0.00	10,741.89	21,505.94	2,183.66	17,328.81	15,998.12	87,532.05	26,783.24
Direct Workers' Comp. Insurance	0.00	270.57	541.70	55.00	436.49	402.97	2,204.81	674.63
<b>TOTAL DIRECT PERSONNEL</b>	<b>0.00</b>	<b>31,591.07</b>	<b>63,247.31</b>	<b>6,421.97</b>	<b>50,962.70</b>	<b>47,049.24</b>	<b>257,425.04</b>	<b>78,767.45</b>
Advertising & Printing			90.00		90.00	15.00	1,900.00	1,000.00
Professional Services (Consultants)			40.00		40.00		52,400.00	7,500.00
Lease, Maintenance & Software Licensing							1,300.00	
Telephone								
Cell Phone								
Building Construction								
Building Rents & Leases								
Insurance & Bonds		40.51	170.00	36.55	170.00	199.30	3,270.00	869.27
Supplies & Postage						70.00	990.00	
Other/Miscellaneous Expenses								
Prior Year Expenses					56,385.85		517,133.69	
Contracts-Program Services (& Match)	18,119.00		585,639.22					
LTADD Client/Direct Support								1,955.24
Interest Expense								
Expenses - Not Yet Obligated								
<b>TOTAL DIRECT OTHER OPERATING COSTS</b>	<b>18,119.00</b>	<b>40.51</b>	<b>585,939.22</b>	<b>36.55</b>	<b>56,685.85</b>	<b>284.30</b>	<b>576,993.69</b>	<b>11,324.51</b>
Dues & Subscriptions			25.00		25.00	100.00	200.00	150.00
Conference & Registrations			750.00		750.00	25.00	650.00	25.00
Travel			310.00		310.00		1,900.00	
Staff Vehicle Expense			45.00		45.00		2,000.00	135.00
Training								
Capital Outlay (Equipment)								
<b>TOTAL DIRECT ADMINISTRATION</b>	<b>0.00</b>	<b>0.00</b>	<b>1,130.00</b>	<b>0.00</b>	<b>1,130.00</b>	<b>125.00</b>	<b>4,750.00</b>	<b>310.00</b>
<b>OPERATIONAL COSTS POOL</b>	<b>0.00</b>	<b>4,515.70</b>	<b>9,040.71</b>	<b>917.97</b>	<b>7,284.72</b>	<b>6,725.32</b>	<b>36,796.90</b>	<b>11,259.19</b>
<b>INDIRECT ADMINISTRATIVE COSTS POOL</b>	<b>0.00</b>	<b>3,958.27</b>	<b>7,924.71</b>	<b>804.65</b>	<b>6,385.48</b>	<b>5,895.14</b>	<b>32,254.63</b>	<b>9,869.34</b>
<b>COMMON COSTS POOL</b>	<b>0.00</b>	<b>3,949.45</b>	<b>7,907.05</b>	<b>802.86</b>	<b>6,371.25</b>	<b>5,882.00</b>	<b>32,182.74</b>	<b>9,847.34</b>
<b>TOTAL EXPENDITURES</b>	<b>18,119.00</b>	<b>44,055.00</b>	<b>675,189.00</b>	<b>8,984.00</b>	<b>128,820.00</b>	<b>65,961.00</b>	<b>940,403.00</b>	<b>121,377.83</b>

**LTADD FY 2025 BUDGET REVENUES  
& EXPENDITURES**

	State Long Term Care Ombudsman 340101	CMS-SHIP 410010	ADRC - Medicaid Unrestricted Federal Funds	ACA MIPPA/AAA 13635X	ACA MIPPA/SHIP	ACA MIPPA/ADRC 13637X	Service Providers 420000
<b>REVENUES</b>							
JFA EDA-Federal							
JFA CDBG-Federal							
JFA CARES Act-Federal							
Transportation, KTC-Federal							
DOD OLDCC-Comp Use Program							
Hazard Mitigation							
Aging, CHFS-Federal		26,000.00	16,250.00	8,580.00	11,455.00	3,858.00	
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/Counties - Federal Revenue							
Other-Federal							
<b>TOTAL FEDERAL</b>	<b>0.00</b>	<b>26,000.00</b>	<b>16,250.00</b>	<b>8,580.00</b>	<b>11,455.00</b>	<b>3,858.00</b>	<b>0.00</b>
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	38,490.00						
Cities/Counties - State Revenue							
Other-State							
<b>TOTAL STATE</b>	<b>38,490.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cities/Counties - Local Revenue							
Transfer General Funds to Match/Balance							
Charges for Services							8,500.00
Other Revenue							
<b>TOTAL LOCAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,500.00</b>
Cash Match/Program Income							
Contractor In-Kind							
Interest Income							
Contributions/Donations							
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>38,490.00</b>	<b>26,000.00</b>	<b>16,250.00</b>	<b>8,580.00</b>	<b>11,455.00</b>	<b>3,858.00</b>	<b>8,500.00</b>
<b>BUDGET EXPENDITURES</b>							
Salaries							
Fringe Benefit Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct Workers' Comp. Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DIRECT PERSONNEL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Advertising & Printing		26,000.00		8,460.00	11,455.00	3,858.00	100.00
Professional Services (Consultants)							
Lease, Maintenance & Software Licensing							
Telephone							
Cell Phone							
Building Construction							
Building Rents & Leases							
Insurance & Bonds							1,600.00
Supplies & Postage							800.00
Other/Miscellaneous Expenses				70.00			
Prior Year Expenses							
Contracts-Program Services (& Match)	38,490.00						
LTADD Client/Direct Support							
Interest Expense							
Expenses - Not Yet Obligated			16,250.00				
<b>TOTAL DIRECT OTHER OPERATING COSTS</b>	<b>38,490.00</b>	<b>26,000.00</b>	<b>16,250.00</b>	<b>8,530.00</b>	<b>11,455.00</b>	<b>3,858.00</b>	<b>2,500.00</b>
Dues & Subscriptions				50.00			
Conference & Registrations							6,000.00
Travel							
Staff Vehicle Expense							
Training							
Capital Outlay (Equipment)							
<b>TOTAL DIRECT ADMINISTRATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>
<b>OPERATIONAL COSTS POOL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>INDIRECT ADMINISTRATIVE COSTS POOL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>COMMON COSTS POOL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>38,490.00</b>	<b>26,000.00</b>	<b>16,250.00</b>	<b>8,580.00</b>	<b>11,455.00</b>	<b>3,858.00</b>	<b>8,500.00</b>

LTADD FY 2025 BUDGET REVENUES & EXPENDITURES		Participant Directed Services (PDS) 135100	Participant Directed Services (PDS) Direct Services	NON-JFA AGING TOTAL	LTADD WIOA Program	Direct Costs - Contractors	WIOA Adult CFDA #17.258	WIOA Youth CFDA #17.259
<b>REVENUES</b>								
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				2,206,678.20				
Aging, ARPA Funds				203,894.00				
Nutrition Services Incentive Program-Federal				91,546.00				
Workforce Innovation & Opp. Act -Federal				0.00				
Workforce Innovation & Opp. Act-Not Yet Awarded				0.00			0.00	0.00
Workforce Innovation & Opp. Act-Carryforward				0.00			682,965.52	878,192.32
Cities/Counties - Federal Revenue				0.00				
Other-Federal				0.00				
<b>TOTAL FEDERAL</b>		0.00	0.00	2,502,118.20	0.00		682,965.52	878,192.32
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	1,522,488.00		12,962,228.00	16,672,564.48				
Cities/Counties - State Revenue				0.00				
Other-State				0.00				
<b>TOTAL STATE</b>	1,522,488.00	12,962,228.00		16,672,564.48	0.00		0.00	0.00
Cities/Counties - Local Revenue				0.00				
Transfer General Funds to Match/Balance				0.00				
Charges for Services				0.00				
Other Revenue				8,500.00				
<b>TOTAL LOCAL</b>	0.00	0.00		8,500.00	0.00		0.00	0.00
Cash Match/Program Income				322,851.00				
Contractor In-Kind				123,529.00				
Interest Income				0.00				
Contributions/Donations				0.00				
<b>TOTAL OTHER</b>	0.00	0.00		446,380.00	0.00		0.00	0.00
<b>TOTAL REVENUES</b>	1,522,488.00	12,962,228.00		19,629,562.68	0.00		682,965.52	878,192.32
<b>BUDGET EXPENDITURES</b>								
Salaries	564,618.74			1,141,126.77	304,102.54			
Fringe Benefit Allocation	294,727.03	0.00		595,660.16	147,192.21			
Direct Workers' Comp. Insurance	7,423.75	0.00		15,003.82	939.64			
<b>TOTAL DIRECT PERSONNEL</b>	866,769.52	0.00		1,751,790.75	452,234.39		0.00	0.00
Advertising & Printing	4,200.00			9,470.00	2,600.00	7,400.00		
Professional Services (Consultants)				102,173.00	0.00			
Lease, Maintenance & Software Licensing	1,600.00			16,565.00	2,500.00	1,000.00		
Telephone				0.00				
Cell Phone				0.00				
Building Construction				0.00				
Building Rents & Leases				0.00			16,895.31	20,274.36
Insurance & Bonds				0.00				
Supplies & Postage	10,140.00			21,276.99	11,321.98	12,000.00		
Other/Miscellaneous Expenses	3,800.00			7,113.00	1,000.00			
Prior Year Expenses				0.00				
Contracts-Program Services (& Match)	150,000.00			3,857,214.16			316,974.68	540,786.71
LTADD Client/Direct Support		12,962,228.00		12,981,881.85			150,000.00	61,141.42
Interest Expense				0.00				
Expenses - Not Yet Obligated	127,790.08			147,465.51				
<b>TOTAL DIRECT OTHER OPERATING COSTS</b>	297,530.08	12,962,228.00		17,143,159.51	17,421.98	20,400.00	483,869.99	622,202.49
Dues & Subscriptions	275.00			6,375.00	1,000.00			
Conference & Registrations				6,000.00	1,200.00			
Travel	4,700.00			10,620.00	2,500.00			
Staff Vehicle Expense	7,300.00			10,790.00	145.00			
Training	2,750.00			9,623.00	850.00			
Capital Outlay (Equipment)	2,300.00			2,300.00	1,500.00	2,100.00		
<b>TOTAL DIRECT ADMINISTRATION</b>	17,325.00	0.00		45,708.00	7,195.00	2,100.00	0.00	0.00
<b>OPERATIONAL COSTS POOL</b>	123,897.93	0.00		250,404.80	61,643.35	0.00	0.00	0.00
<b>INDIRECT ADMINISTRATIVE COSTS POOL</b>	108,603.76	0.00		219,494.41	56,663.68	0.00	0.00	0.00
<b>COMMON COSTS POOL</b>	108,361.71	0.00		219,005.21	56,537.39	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	1,522,488.00	12,962,228.00		19,629,562.68	654,695.79	22,500.00	483,869.99	622,202.49

**LTADD FY 2025 BUDGET REVENUES  
& EXPENDITURES**

	WIOA Dislocated Wrkr CFDA #17.260	Rapid Response	TRADE	EDA Revolving Loan Fund Admin 141000	EDA Revolving Loan Fund	EDA Revolving Loan Fund CARES Act Admin 141001	EDA Revolving Loan Fund - CARES Act	District Contracts Ind. Dev. Foundation Revolving Fund
<b>REVENUES</b>								
JFA EDA-Federal								
JFA CDBG-Federal								
JFA CARES Act-Federal								
Transportation, KTC-Federal								
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	0.00							
Workforce Innovation & Opp, Act-Carryforward	764,248.97							
Cities/Countries - Federal Revenue								
Other-Federal								
<b>TOTAL FEDERAL</b>	<b>764,248.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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								
Other-State								
<b>TOTAL STATE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cities/Countries - Local Revenue								
Transfer General Funds to Match/Balance						1,823.06		
Charges for Services								4,500.00
Other Revenue				3,737.50	(3,737.50)	339.04	(339.04)	
<b>TOTAL LOCAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,737.50</b>	<b>(3,737.50)</b>	<b>2,162.10</b>	<b>(339.04)</b>	<b>4,500.00</b>
Cash Match/Program Income								
Contractor In-Kind								
Interest Income					7,475.00		678.08	
Contributions/Donations								
<b>TOTAL OTHER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,475.00</b>	<b>0.00</b>	<b>678.08</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>764,248.97</b>	<b>0.00</b>	<b>0.00</b>	<b>3,737.50</b>	<b>3,737.50</b>	<b>2,162.10</b>	<b>339.04</b>	<b>4,500.00</b>
<b>BUDGET EXPENDITURES</b>								
Salaries				1,179.84	0.00	0.00	0.00	1,966.40
Fringe Benefit Allocation				696.66	0.00	0.00	0.00	1,161.11
Direct Workers' Comp, Insurance				4.25	0.00	0.00	0.00	7.08
<b>TOTAL DIRECT PERSONNEL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,880.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,134.59</b>
Advertising & Printing								
Professional Services (Consultants)						1,200.00		
Lease, Maintenance & Software Licensing				845.00		845.00		
Telephone								
Cell Phone								
Building Construction								
Building Rents & Leases	29,059.93							
Insurance & Bonds								
Supplies & Postage				102.61				
Other/Miscellaneous Expenses				120.00	3,737.50	117.10	339.04	50.00
Prior Year Expenses								
Contracts-Program Services (& Match)	489,078.61							
LTADD Client/Direct Support	24,000.00							
Interest Expense								
Expenses - Not Yet Obligated								
<b>TOTAL DIRECT OTHER OPERATING COSTS</b>	<b>542,138.54</b>	<b>0.00</b>	<b>0.00</b>	<b>1,067.61</b>	<b>3,737.50</b>	<b>2,162.10</b>	<b>339.04</b>	<b>50.00</b>
Dues & Subscriptions								
Conference & Registrations								
Travel				49.52				82.70
Staff Vehicle Expense								
Training								
Capital Outlay (Equipment)								
<b>TOTAL DIRECT ADMINISTRATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82.70</b>
<b>OPERATIONAL COSTS POOL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>268.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>448.07</b>
<b>INDIRECT ADMINISTRATIVE COSTS POOL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>235.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>392.76</b>
<b>COMMON COSTS POOL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>235.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>391.88</b>
<b>TOTAL EXPENDITURES</b>	<b>542,138.54</b>	<b>0.00</b>	<b>0.00</b>	<b>3,737.50</b>	<b>3,737.50</b>	<b>2,162.10</b>	<b>339.04</b>	<b>4,500.00</b>

LTADD FY 2025 BUDGET REVENUES & EXPENDITURES	NON-JFA EMPLOYMENT/ TRAINING TOTAL	JFA TOTAL	NON-JFA TOTAL	GENERAL FUND- TRUST Local Expenses	GRAND TOTAL
<b>REVENUES</b>					
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	344,752.42		344,752.42
DOD OLDCC-Comp Use Program	0.00	0.00	166,946.40		166,946.40
Hazard Mitigation	0.00	0.00	0.00		0.00
Aging, CHFS- Federal	0.00	0.00	2,206,678.20		2,206,678.20
Aging, ARPA Funds	0.00	0.00	203,894.00		203,894.00
Nutrition Services Incentive Program- Federal	0.00	0.00	91,546.00		91,546.00
Workforce Innovation & Opp. Act -Federal	0.00	0.00	0.00		0.00
Workforce Innovation & Opp. Act-Not Yet Awarded	0.00	0.00	0.00		0.00
Workforce Innovation & Opp. Act-Carryforward	2,325,406.81	0.00	2,325,406.81		2,325,406.81
Cities/Countries - Federal Revenue	0.00	0.00	1,974.14		1,974.14
Other- Federal	0.00	0.00	22,875.00		22,875.00
<b>TOTAL FEDERAL</b>	<b>2,325,406.81</b>	<b>77,081.17</b>	<b>5,364,072.97</b>	<b>0.00</b>	<b>5,441,154.14</b>
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	143,785.66		143,785.66
KY Infrastructure Authority- State	0.00	0.00	119,130.00		119,130.00
Hazard Mitigation- State	0.00	0.00	0.00		0.00
Hazard Mitigation- ADF Fund Match State	0.00	0.00	0.00		0.00
Aging, CHFS- State	0.00	0.00	16,672,564.48		16,672,564.48
Cities/Countries - State Revenue	0.00	0.00	0.00		0.00
Other- State	0.00	0.00	0.00		0.00
<b>TOTAL STATE</b>	<b>0.00</b>	<b>262,229.34</b>	<b>16,935,480.14</b>	<b>0.00</b>	<b>17,197,709.48</b>
Cities/Countries - Local Revenue	0.00	0.00	37,873.00	112,025.00	149,898.00
Transfer General Funds to Match/ Balance	1,823.06	0.00	111,304.76	-111,304.76	0.00
Charges for Services	4,500.00	0.00	11,500.00		11,500.00
Other Revenue	0.00	0.00	9,477.00	65,584.80	75,061.80
<b>TOTAL LOCAL</b>	<b>6,323.06</b>	<b>0.00</b>	<b>170,154.76</b>	<b>66,305.04</b>	<b>236,459.80</b>
Cash Match/ Program Income	0.00	0.00	322,851.00	0.00	322,851.00
Contractor In-Kind	0.00	0.00	123,529.00	0.00	123,529.00
Interest Income	8,153.08	0.00	11,129.08	3,950.00	15,079.08
Contributions/ Donations	0.00	0.00	0.00	75,000.00	75,000.00
<b>TOTAL OTHER</b>	<b>8,153.08</b>	<b>0.00</b>	<b>457,509.08</b>	<b>78,950.00</b>	<b>536,459.08</b>
<b>TOTAL REVENUES</b>	<b>2,339,882.95</b>	<b>339,310.51</b>	<b>22,927,216.95</b>	<b>145,255.04</b>	<b>23,411,782.50</b>
<b>BUDGET EXPENDITURES</b>					
Salaries	307,248.78	153,025.80	1,745,983.61	0.00	1,899,019.41
Fringe Benefit Allocation	149,049.98	79,878.40	900,064.70	0.00	979,943.10
Direct Workers' Comp. Insurance	950.97	550.85	17,026.30	0.00	17,577.15
<b>TOTAL DIRECT PERSONNEL</b>	<b>457,249.73</b>	<b>233,455.05</b>	<b>2,663,084.61</b>	<b>0.00</b>	<b>2,896,539.66</b>
Advertising & Printing	10,000.00	140.00	19,875.12	250.00	20,265.12
Professional Services (Consultants)	1,200.00	0.00	241,963.50		241,963.50
Lease, Maintenance & Software Licensing	5,190.00	900.00	30,820.90	170.00	31,890.90
Telephone	0.00	0.00	0.00		0.00
Cell Phone	0.00	0.00	0.00		0.00
Building Construction	0.00	0.00	0.00		0.00
Building Rents & Leases	66,229.60	0.00	66,229.60	2,900.00	69,129.60
Insurance & Bonds	0.00	0.00	0.00		0.00
Supplies & Postage	23,424.59	2,367.88	49,869.11	2,800.00	55,036.99
Other/ Miscellaneous Expenses	5,363.64	265.74	15,572.64	36,100.04	51,938.42
Prior Year Expenses	0.00	0.00	0.00		0.00
Contracts- Program Services (& Match)	1,346,840.00	0.00	5,257,554.16		5,257,554.16
LTADD Client/ Direct Support	235,141.42	0.00	13,217,023.27		13,217,023.27
Interest Expense	0.00	0.00	0.00		0.00
Expenses - Not Yet Obligated	0.00	0.00	222,536.36	75,000.00	297,536.36
<b>TOTAL DIRECT OTHER OPERATING COSTS</b>	<b>1,693,389.25</b>	<b>3,673.62</b>	<b>19,121,444.66</b>	<b>117,220.04</b>	<b>19,242,338.32</b>
Dues & Subscriptions	1,000.00	1,220.00	10,235.00	21,300.00	32,755.00
Conference & Registrations	1,200.00	3,100.00	10,212.72	6,700.00	20,012.72
Travel	2,632.22	1,518.22	28,424.62	10.00	29,952.84
Staff Vehicle Expense	145.00	542.00	11,780.00	25.00	12,347.00
Training	850.00	3,993.72	10,858.00		14,851.72
Capital Outlay (Equipment)	3,600.00	0.00	23,900.00		23,900.00
<b>TOTAL DIRECT ADMINISTRATION</b>	<b>9,427.22</b>	<b>10,373.94</b>	<b>95,410.34</b>	<b>28,035.00</b>	<b>133,819.28</b>
<b>OPERATIONAL COSTS POOL</b>	<b>65,360.26</b>	<b>33,370.58</b>	<b>380,667.13</b>	<b>0.00</b>	<b>414,037.71</b>
<b>INDIRECT ADMINISTRATIVE COSTS POOL</b>	<b>57,292.09</b>	<b>29,251.25</b>	<b>333,676.95</b>	<b>0.00</b>	<b>362,928.20</b>
<b>COMMON COSTS POOL</b>	<b>57,164.40</b>	<b>29,186.07</b>	<b>332,933.26</b>	<b>0.00</b>	<b>362,119.33</b>
<b>TOTAL EXPENDITURES</b>	<b>2,339,882.95</b>	<b>339,310.51</b>	<b>22,927,216.95</b>	<b>145,255.04</b>	<b>23,411,782.50</b>



Lincoln Trail

Area Development District

~ established 1968 ~

