

LINCOLN TRAIL AREA DEVELOPMENT DISTRICT
COST ALLOCATION PLAN
FY 2026

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

COST ALLOCATION PLAN – FY 2026

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 06/18/2025 [**identify date indirect cost rate proposal was finalized**] to establish indirect costs rate(s) for July 1, 2025 to June 30, 2026 [**identify start/end dates for the fiscal year covered by the indirect cost rate**] are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200) Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

(3) The indirect cost rate calculated within the proposal is 42.00% (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 2025 to obtain a federal indirect cost billing rate for fiscal year 2026.

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

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

Organization Name: Lincoln Trail Area Development District
Signature: _____
Name of Authorized Official: Daniel London
Title: Executive Director
Email Address and Phone: daniel@ltadd.org 270-982-5207
Date of Execution: 18 June 2025

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 2026 is approximately \$29.7 million and the agency employs 47 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 2026, for the Lincoln Trail Area Development District (LTADD) was prepared under the guidelines established in 2CFR Part 200 "*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*" and all other applicable regulations. The LTADD administrative staff has reviewed the appropriate federal regulations contained in 2CFR, Part 200, as well as the special terms and conditions of the Joint Funding Grant Award and other awarding agency requirements.

Project Codes & Description

Community Development

Project # 30000 Joint Funding Agreement

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

Project # 30100 KTC Regional Transportation

Element	Description
140000	Regional Transportation Planning

Project # 30150 KTC Metropolitan Planning Organization

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

Project # 30166 Federal Transit Administration

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

Project # 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
140770	KTC Safe Streets for All – City of Bardstown

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 # 30453 DOD Office of Local Def Comm Coop

Element	Description
140971	OLDCC Environmental Study

Project # 35100 LG-RLF Trust Funds

Element	Description
751000	LG-RLF Admin

Project # 35369 Hardin Co CDBG Family Scholar House

Element	Description
141745	Hardin Co CDBG (Family Scholar House)

Project # 35372 Marion County CDBG #23-026

Element	Description
141904	Marion County CDBG #23-026

Project # 35730 Cleaner Water Program - Brandenburg

Element	Description
144861	Cleaner Water Program - Brandenburg

Project # 35731 Cleaner Water Program - Muldraugh

Element	Description
144862	Cleaner Water Program - Muldraugh

Project # 35732 Cleaner Water Program – Vine Grove

Element	Description
144863	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 # 35760 City of West Point ARPA Assistance

Element	Description
144650	City of West Point ARPA Assistance

Project Codes & Description Continued

ENGINEERING SERVICES

Project # 36810 Engineering Services

Element	Description
162000	Engineering Services – Amin/Other Activities
162011	Green Co. – Grab Road
162030	Grayson County Engineering Services
162035	Leitchfield City Engineering Services
162040	LaRue County Engineering Services
162050	Washington County Engineering Services
162055	Springfield Engineering Services
162056	Bloomfield City Engineering Services
162060	Meade Co PM – Engineering Services
162070	Marion County Engineering Services
162090	Bullitt County Engineering Services
162100	The Land Store Engineering Services
162101	Goff Construction Engineering Services
162102	Ben Lassiter Engineering Services
162103	Dirt Works Unlimited

WORKFORCE INNOVATION AND OPPORTUNITY ACT

Project # 32001 Workforce Innovation and Opportunity Act (WIOA)

Element	Description
130201	WIOA Administration
130320	WIOA Adult Services
130420	WIOA In-School Youth Services
130422	WIOA Youth Admin
130520	WIOA Dislocated Worker Services
130620	WIOA Services Shared Cost Pool
130730	WIOA Out-of-School Youth Services
130920	WIOA Rapid Response
131910	WIOA Purchased One Stop Operator (Supplies & Printing)
131920	WIOA Purchased Outreach (Deliverables)

Project # 32009 Putting Young Kentuckians to Work (PYKTW) Admin

Element	Description
132101	Putting Young Kentuckians to Work (PYKTW) Admin

Project # 30200 EDA RLF Administration

Element	Description
141000	EDA Revolving Loan Fund Admin

Project # 30202 EDA CARES Act RLF Administration

Element	Description
141002	EDA RLF CARES Administration

Project # 35440 Leitchfield/Grayson Co. IDC RF

Element	Description
143000	Leitchfield/Grayson Co IDC RF

Project # 35445 Marion Co. IF RF

Element	Description
143500	Marion Co. IF RF

Project # 30012	Admin Pool
Project # 30013	Program Pool
Project # 30274	Gr# 274YT25 – Out of School Youth Admin
Project # 30275	Gr# 274YT25 – Out of School Youth
Project # 30276	Putting Young Kentuckians To Work Admin
Project # 30277	Putting Young Kentuckians To Work Program
Project # 30462	Gr# 270AD25 – Adult Admin
Project # 30463	Gr# 270AD25 – Adult Program
Project # 30464	Gr# 272DW25 – DLW Admin
Project # 30465	Gr# 272DW25 – DLW Program
Project # 30468	Gr# 273AD25 – Adult Admin
Project # 30469	Gr# 273AD25 – Adult Program
Project # 30470	Gr# 271DW25 – DLW Admin
Project # 30471	Gr# 271DW25 – DLW Program

Project Codes & Description Continued

AGING SERVICES

Project # 32500 Title III Aging Planning & Admin
Element Description
132500 LTADD Aging Planning & Administration

Project # 32510 Title III-B Support Services
Element Description
100000 Title III-B Homemaker/PC – Lifeline
100100 Title III-B Legal – Legal Aid
100300 Title III-B Transportation – CKCAC
132600 LTADD Title III-B Case Mgmt & Assessment

Project # 32515 Title III-B Ombudsman
Element Description
100515 Title III-B Ombudsman

Project # 32520 Title III-C1
Element Description
110300 Title III-C1 Meal Preparation- CKCAC
110310 Title III-C1 Dietary Consultants, Inc.
110400 Title III-C1 Meal Delivery – CKCAC
110700 Title III-C1 JA Foods Services

Project # 32530 Title III-C2
Element Description
130101 Title III-C2 Meals – Mom's Meals
130102 Title III-C2 Direct Client Support
130103 Title III-C2 JA Food Service

Project # 32540 Title III-D Preventive Health
Element Description
132700 Title III-D Prevention & Health Promotion
132710 Title III-D LTADD Staff – Bingocize
132720 Title III-D Walk With Ease
170210 Title III-D Prev. Health – CKCAC Bingocize
170212 Title III-D Prev. Health – Tai Chi

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
180000 Title III-E Family Caregiver Support – Lifeline

Project # 32560 Title VII Elder Abuse
Element Description
190100 Title VII Elder Abuse

Project # 32570 Title VII Ombudsman
Element Description
200100 Title VII Ombudsman

Project # 32750 Nutrition Services Incentive Prog (NSIP)
Element Description
214000 NSIP – C-1 Meals CKCAC

Project # 32755 Expanded Senior Meals Admin
Element Description
133410 Expanded Senior Meals Admin

Project # 32756 Expanded Senior Meals Prog
Element Description
133415 Expanded Senior Meals Case Mgmt
214100 Expanded Senior Meals Contracts

Project # 33000 Homecare Administration
Element Description
133500 LTADD Homecare Planning & Administration

Project # 33010 Homecare Social Services
Element Description
134500 LTADD Homecare Case Management
134600 Homecare ADRC
230600 Homecare In-Home Services

Project # 33150 KY Caregiver Support Admin
Element Description
137700 KY Caregiver Support Admin

Project # 33160 KY Caregiver Support Grandparent Serv
Element Description
137800 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-Consultant

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 – PMF Supplies
334430 PDS Fraud Recoupment

Project # 33452 Veterans Directed Care Program
Element Description
134520 Veterans Directed Care Program

Project # 33495 Service Providers (Senior Celebration)
Element Description
420000 Service Providers (Senior Celebration)

Project Codes & Description Continued

OTHER MISCELLANEOUS PROJECTS

Project # 35000 Trust General Fund

Element	Description
750000	Trust General Fund

Project # 38000 RLF - EDA

Element	Description
800000	RLF-EDA

Project # 38001 RLF CARES Act RLF

Element	Description
800001	RLF CARES Act RLF

Project # 38100 LG-RLF Trust Fund

Element	Description
810000	LG-RLF

Project # 39000 Operational Cost Pool

Element	Description
770000	Operational Cost Pool

Project # 39700 General Ledger

Element	Description
995100	Annual Leave Taken
995200	Sick Leave Taken
995300	Holiday Leave Taken
995400	Personal Leave Taken
995500	Other/Civil Leave Taken
995600	Military Leave Taken
995700	Sick Bank Leave
995750	Paternity Leave
995800	Leave W/O Pay
997000	General Ledger

Project # 39800 Fringe Benefit Pool

Element	Description
998000	Fringe Benefit Pool

Project # 39900 Shared/Indirect Cost Pool

Element #	Description
999000	Shared (Common) Cost Pool
999500	Indirect Administrative Cost Pool

General Ledger & Transaction Codes

Note: Lincoln Trail ADD uses two accounting directories to account for costs. Due to nature of running the two separate systems, some transaction codes have the same numbers assigned. Where the transaction codes are the same, there is a designator (ADD or WIOA) following the account description. Transaction codes without a designator are codes used in the ADD directory only. 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)	13600	Prepaid Health Insurance
10000	Cash in Bank – Workforce Inv & Opport Act (WIOA)	13602	Health Insurance – Medical Loss Ratio (MLR)
10001	Workforce Investment Act – Fixed Assets (WIOA)	13610	Prepaid EBC Annual Fee
10010	Trust Contribution (WIOA)	13700	Prepaid Dental Insurance
10011	Accounts Receivable (A/R) – LTADD (WIOA)	13800	Prepaid Vision Insurance
10012	A/R – Other (WIOA)	13900	Prepaid LTD/Life Insurance
10013	A/R – WIOA (WIOA)	14000	Prepaid Workers Compensation
10028	A/R – TRADE (WIOA)	14010	Prepaid Workers Compensation Dividend
10050	Cash in Bank – Participant Directed Services (PDS)	14011	Prepaid Workers Compensation Refund
10100	Cash in Bank – Trust	14020	Prepaid Acctg Annual Maintenance & Support
10150	Cash In Bank – LG-RLF Trust Funds	14100	Prepaid Postage Run Thru Meter
10300	Cash in Bank – RLF	14110	Prepaid Postage Using Label
10310	Cash in Bank – RLF CARES Act RLF	14200	Prepaid Travel Advances
10450	Cash in Bank – Service Providers	14300	Prepaid Other
10500	Certificates of Deposit (CD)	14390	Building – Loan Fees
10700	CD- Accrued Leave Fund	14400	Prepaid Travel – Next Fiscal Year
11000	Petty Cash Fund – Trust	14410	Prepaid Travel – WEX Marathon
11220	A/R from Service Providers to Oper	14420	Prepaid Travel – WEX Shell
11225	A/R from Oper to Service Providers	14430	Prepaid Travel – WEX BP
11300	A/R from WIOA to Trust	14500	Prepaid Bond/Liability Insurance
11310	A/R from RLF CARES to Trust	14501	KACo Insurance Dividend
11320	A/R from Trust to RLF CARES	14650	Prepaid Insurance Building & Contents
11400	A/R from Trust to Operations	14700	Prepaid LTDF Liability/Property Insurance
11500	A/R from Operations to Trust	14910	Prepaid Software Book Nov 24 and Nov 25
11600	A/R from Operations to RLF	14911	Prepaid Software Fab Autobackup FY26 & FY27
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
11960	A/R from Trust to LG-RLF	15400	Grant Purchased Assets
11980	A/R from LG-RLF to Trust	15440	Donated Funds – Proceeds from Sale of Building
12100	A/R – Federal/State	15450	Donated Assets – Outside Agency Contributions
12109	A/R – PDS IRS	15455	Accumulated Depreciation Outside Contributions
12110	A/R – PDS State	15500	Trust GPS Equipment
12300	A/R – WIOA to Operations	15600	Accumulated Depreciation Trust GPS Equipment
12400	A/R – Non-ADD Transactions	15700	Vehicle Purchases
12500	A/R – Aging from Contractors	15710	Vehicle Purchase Restricted Use
12600	A/R – Trust District Contracts	15800	Accumulated Depreciation Vehicles
12650	A/R – Trust Engineering Services	15810	Accumulated Depreciation Vehicle Restricted Use
12700	A/R – Trust Local Contributions	15900	Building Improvements
12800	A/R – Trust Other	15910	Accumulated Depreciation Building Improvements
12900	A/R – Other	15930	Land
12950	A/R – KACo	15940	Building
12960	A/R – KY Deferred Comp	15945	Accumulated Depreciation Building
12970	A/R – KPPA (CERS)	16000	Construction in Progress
13000	A/R – LTADD Employee Fund	17001	Security Deposit – Elizabethtown Utilities
13100	A/R – Trust Internet Services Contracts	17002	Security Deposit - Nolin
13200	A/R – Local Match	19000	RLF A/R – Miscellaneous
13400	A/R – PDS To Operations	19100	RLF A/R – Accrued Loan Interest
13410	A/R – PDS to Trust	19200	RLF A/R – Notes Receivable EDA
13420	A/R – from Oper to PDS	19201	RLF CARES Act A/R – Notes Rec EDA
13430	AR – to PDS from Trust	19250	LG-RLF Notes Receivable Trust
13500	A/R – Staff W/H & COBRA		

General Ledger & Transaction Codes
Continued

Liabilities

20000	Accounts Payable (A/P) (ADD)	21700	Vision Insurance W/H Payable
20000	Accounts Payable (A/P) (WIOA)	21810	Accounts Payable to Aging Contractors
20001	Unclaimed Property (WIOA)	21820	A/P to WIOA Contractors
20003	A/P – Prior Year (WIOA)	22000	A/P to PDS Account from Operations
20004	A/P – LTADD (WIOA)	22020	A/P to Oper from Service Providers
20005	FICA W/H Payable (WIOA)	22025	A/P to Service Providers from Oper
20006	Federal W/H Payable (WIOA)	22030	A/P to Oper from PDS
20007	State W/H Payable (WIOA)	22040	A/P from Trust to PDS
20008	City W/H Payable (WIOA)	22100	A/P to WIOA from Operations
20013	Accrued Expenditures (WIOA)	22200	A/P to Operations from Trust
20015	Funds Deposited in Error – CWK (WIOA)	22300	A/P to Trust from RLF
20016	CDL Training Services & Consulting (WIOA)	22310	A/P to Trust from RLF CARES
20017	Nelson Co. Fiscal Ct – Payable (WIOA)	22320	A/P to RLF CARES from Trust
20018	Sullivan University Payable (WIOA)	22400	A/P to Operations from RLF
20019	Truck America Training LLC Payable (WIOA)	22401	A/P to Operations from RLF CARES
20020	Wages Payable (WIOA)	22500	A/P to Trust from Operations
20021	Accrued FICA (WIOA)	22550	A/P to WIOA from Trust
20023	JCTCS Payable (WIOA)	22600	A/P to RLF from Operations
20024	ECTC Payable (WIOA)	22650	A/P to Oper from LG-RLF
20025	Unapplied Donation (WIOA)	22680	A/P to Trust from LG-RLF
20040	Your Recruiting Company Payable (WIOA)	22690	A/P to LG-RLF from Trust
20041	Funds Due to Grantor (WIOA)	22830	A/P to KACo
20042	Funds Due to LTADD (WIOA)	22899	A/P Loan (Mortgage)
20043	Deferred Revenue (WIOA)	22910	PDS Payroll Return
20046	Funds Due to Contractor (WIOA)	23000	Accrued Wages Payable
20047	CareerTeam Payable (WIOA)	23100	Accrued Vacation Liability
20048	Hightower Workforce Payable (WIOA)	23110	PDS Accrued Payroll
20049	Heartland Communications Payable (WIOA)	23400	Accrued Expenses Other
20050	Unapplied Refund Revenue (WIOA)	23410	Accrued Expenses PDS
20051	Unapplied Program Income (WIOA)	23500	Accrued FICA/MC
20052	Unapplied Equipment Proceeds (WIOA)	23510	Accrued KY W/H Taxes
20066	Deferred Rev – PYKTW (WIOA)	23600	Accrued CERS Retirement
20100	Prior Year – Accounts Payable (WIOA)	23700	Accrued Workers Comp
20112	Member Medical (EE Share)	23900	Accrued Audit
20500	FICA/MC Payable (ADD)	23901	Accrued Auditor of Public Accounts Audit/Review
20510	PDS FICA/MC Mains'l	24000	Accrued Worker's Compensation (WIOA)
20520	941X Refunds/Payable	24300	Unapplied MPO Local Match
20600	Federal Taxes Payable	25000	Deferred Revenue
20610	PDS Federal Taxes Payable Mains'l	25010	Def. Rev-Local Contributions
20700	KY Taxes Payable	25012	Def. Rev-State Match SS4A
20710	PDS KY Taxes Payable Mains'l	25020	Def. Rev-Hardin Co Match
20800	City Taxes Payable	25031	Def. Rev-City of Elizabethtown Match
20810	PDS Local Taxes Payable Mains'l	25041	Def. Rev-City of Radcliff Match
20900	Medical Insurance W/H Payable	25046	Def. Rev-Meade Co Match
21000	Colonial Insurance W/H Payable (ADD)	25051	Def. Rev-City of Vine Grove Match
21000	FICA Withheld (WIOA)	25061	Def. Rev-City of Brandenburg Match
21010	Supplemental Life (EE Share)	25062	Def. Rev-Washington Co Match
21011	Flexible Spending Account (EE Share)	25220	PDS Deferred Revenue-Fees
21012	Member Medical (EE Share)	25230	PDS Deferred Revenue-Services
21013	Childcare FSA	25235	PDS Deferred Revenue - Supplies
21100	Deferred Comp W/H Payable (ADD)	25250	PDS Def. Rev-85% Appendix K
21100	Federal Withheld (WIOA)	25700	PDS Client Advances
21200	CERS Retirement W/H Payable (ADD)	26000	Funds due to Grantor-Operations
21200	State Withholding (WIOA)	26100	Funds due to Grantor – Trust
21210	KLC Unemployment Comp Payable	26200	PDS Due to Grantor – DAIL Overpayment
21220	PDS SUTA Mains'l	26203	PDS Due to Grantor – Other
21230	PDA FUTA Mains'l	26500	Passthru Funds to Others
21300	COBRA Premium Payable (ADD)	27000	Funds due Subrecipients
21300	Local Taxes (WIOA)	28000	Expense Reimburse Control
21320	PDS Garnishment Mains'l	29500	RLF Escrow #1 Payable
21400	Insurance Premium Adjustments	29600	RLF Escrow #2 Payable
21500	W/H Payable to Staff	29900	RLF Clearing
21600	Dental Insurance W/H Payable	29990	LG-RLF Clearing Trust Funds

General Ledger & Transaction Codes
Continued

Projects

30000	Joint Funding Agreement	33010	Homecare Social Services
30001	WIA Fixed Assets (WIOA)	33150	KY Caregiver Support Administration
30012	Admin Pool (WIOA)	33160	KY Caregiver Support Grandparent Services
30013	Program Pool (WIOA)	33200	CMS-SHIP
30020	Proceeds from the Sale of Equip (WIOA)	33330	Aging & Disability Resource Center
30100	KTC Regional Transportation	33332	ADRC – Medicaid Federal Funding
30150	KTC Metropolitan Planning Organization	33351	ACA MIPPA/AAA
30166	Federal Transit Administration	33361	ACA MIPPA/ADRC
30169	Safe Streets for All (SS4A)	33362	ACA MIPPA/SHIP
30193	KTC Local Road Updates - Centerline	33400	State LTC Ombudsman
30200	EDA RLF Administration	33440	Participant Directed Services PDS
30202	EDA CARES Act RLF Admin	33441	PDS Direct Client Services
30221	Kentucky Infrastructure Authority	33452	Verterans Directed Cares Program
30275	Gr# 274YT25 – Youth Admin (WIOA)	33495	Senior Celebration (Service Providers)
30275	Gr# 274YT25 – Youth Program (WIOA)	35000	Trust General Fund
32076	Putting Young Kentuckians to Work Admin (WIOA)	35100	LG-RLF Trust Funds
30277	Putting Young Kentuckians to Work Prog (WIOA)	35369	Hardin Co CDBG (Family Scholar House)
30309	Gr# 274YT24 – Youth Admin (WIOA)	35372	Marion Couty CDBG #23-026
30311	Gr# 274YT24 – Youth (WIOA)	35440	Leitchfield/Grayson Co IDF RF
30453	OLDCC Implementation	35445	Marion Co. IF RF
30462	Gr# 270AD25 – Adult Admin (WIOA)	35730	Cleaner Water Program – Brandenburg
30463	Gr# 270AD25 – Adult Program (WIOA)	35731	Cleaner Water Program – Muldraugh
30464	Gr# 272DW25 – DLW Admin (WIOA)	35732	Cleaner Water Program – Vine Grove
30465	Gr# 272DW25 – DLW Program (WIOA)	35751	City of Bradfordsville ARPA Fund Assistance
30468	Gr# 273AD25 – Adult Admin (WIOA)	35753	City of Clarkson ARPA Fund Assistance
30469	Gr# 273AD25 – Adult Program (WIOA)	35754	City of Cloverport ARPA Fund Assistance
30470	Gr# 271DW25 – DLW Admin (WIOA)	35755	City of New Haven ARPA Fund Assistance
30471	Gr# 271DW25 – DLW Program (WIOA)	35756	City of Irvington ARPA Fund Assistance
39472	Gr#271DW25 – DLW Rapid Response (WIOA)	35760	City of West Point ARPA Fund Assistance
30804	FEMA Building Resil Infra & Comm Grant (BRIC)	36810	Engineering Services
31200	LTADD Admin Pool (WIOA)	38000	RLF – EDA
32001	Workforce Innovation & Opportunity Act	38001	EDA CARES Act RLF
32009	Putting Young Kentuckians to Work Admin	38100	LG-RLF Trust Funds
32500	Title III Aging Planning & Admin	38500	Preliminary Project Balances
32510	Title III-B Support Services	39000	Operational Cost Pool
32515	Title III-B Ombudsman	39600	Invested in Capital Assets
32520	Title III-C1 Congregate Meals	39601	Invested in Assets from Proceeds from Sale
32530	Title III-C2 Home Delivered Meals	39602	Invested in Assets from Contributed Funds
32540	Title III-D Preventive Health	39610	Fund Balance – NSIP Meals
32550	Title III-E Caregiver	39620	Fund Balance – Trust General Fund
32560	Title VII Elder Abuse	39630	Fund Balance – RLF Admin Unrestricted
32570	Title VII Ombudsman	39640	Fund Balance – Operations Special Fund
32750	Nutrition Services Incentive Prog "NSIP"	39700	General Ledger (ADD)
32755	Expanded Senior Meals Admin	39700	General Ledger (WIOA)
32756	Expanded Senior Meals Prog	39800	Fringe Benefit Pool
33000	Homecare Administration	39900	Shared/Indirect Cost Pool

General Ledger & Transaction Codes
Continued

Revenue

40000	EDA Federal (ADD)	43361	ACA MIPPA/ADRC
40001	EDA CARES Act Federal (ADD)	43362	ACA MIPPA/SHIP
40001	Applied Refund Revenue (WIOA)	43400	State LTC Ombudsman Services-State
40002	Applied Program Income (WIOA)	43441	Participant Directed Services-State
40003	WIA – Fixed Assets	43446	PDS 85% Appendix K
40005	Other Revenue (WIOA)	43552	PDS Fraud Repayment
40006	Applying Overdrawn Funds (WIOA)	43501	Charitable Donation
40007	Career Center Reimbursement (WIOA)	43502	Contributed Capital
40010	Trust Contribution (WIOA)	46500	District Contract Activities-Other Agencies
40012	Admin Pool (WIOA)	46510	District Contract Activities-Cities
40013	Program Pool (WIOA)	46520	District Contract Activities-Counties
40020	Proceeds From Sell of Equip. (WIOA)	46530	District Contract Activities-Federal
40100	CDBG Federal	46540	District Contract Activities-State
40200	EDA State	46900	LG-RLF Trust Funds Transferred for Lending
40274	Gr#274YT25 – Youth Admin (WIOA)	46910	LG-RLF – Loan Principal
40275	Gr#274YT25 – Youth Program (WIOA)	46920	LG-RLF – Interest Paid
40300	CDBG State	46930	LG-RLF – Late Fees
40400	JFA State Unmatched (ADD)	46940	LG-RLF – Service Fees
40462	Gr#270AD25 – Adult Admin (WIOA)	47100	Interest Income-MM Account
40463	Gr#270AD25 – Adult Program (WIOA)	47200	Interest Income-Certificates of Deposit
40464	Gr#272DW25 – Dislocated Worker Admin (WIOA)	47300	Trust Equipment Usage
40465	Gr#272DW25 – Dislocated Worker Program (WIOA)	47320	Service Providers
40468	Gr#273AD25 – Adult Admin (WIOA)	47400	Other Income
40469	Gr#273AD25 – Adult Program (WIOA)	47405	Proceeds from Sale of Equipment
40470	Gr#271DW25 – Dislocated Worker Admin (WIOA)	47410	Insurance Proceeds
40471	Gr#271DW25 – Dislocated Worker Program (WIOA)	47500	Local Contributions
40472	Gr#271DW25 – DLW Rapid Response (WIOA)	47600	Local In-Kind Revenue
40500	Transportation – Federal	48000	Local Match Donation
40600	Transportation – State	48010	Local In-Kind Match
40700	Kentucky Infrastructure Authority	48018	Brandenburg Local Match
40800	Kentucky Office of Homeland Security	48020	Hardin Co Local Match
41000	Office Local Defense Community Coop OLDCC	48120	E-town Local Match
41201	US Dept of Commerce EDA Federal	48220	Radcliff Local Match
41202	US Dept of Transportation-SS4A Federal	48320	Meade Co Local Match
41203	State Match SS4A	48350	LaRue Co Local Match
41600	Hazard Mitigation-Federal	48351	Nelson Co Local Match
41601	Hazard Mitigation-State	48352	Washington Co Local Match
41602	FEMA-Federal	48354	Breckinridge Co Local Match
42001	Workforce Innovation & Opportunity Act	48355	Grayson Co Local Match
42019	Putting Young Kentuckians to Work	48356	Marion Co Local Match
42500	Title III Aging Planning & Admin Federal	48420	Vine Grove Local Match
42501	Title III Aging Planning & Admin State	48500	Local Funds Transferred
42510	Title III-B Support Services Federal	48520	Local Funds Transferred LG-RLF
42511	Title III-B Support Services State	48530	LG-RLF Transfer to Admin
42515	Title III-B Ombudsman-Federal	48540	LG-RLF Transfer to Trust (Loan Repayment)
42516	Title III-B Ombudsman-State	48550	Reclass 46910 to 19250
42520	Title III-C1 Congregate Meals Federal	48600	Contractor Program Income
42521	Title III-C1 Congregate Meals State	48700	Contractor Cash Match (ADD)
42530	Title III-C2 Home-Delivered Meals-Federal	48700	Contractor Cash Match (WIOA)
42531	Title III-C2 Home-Delivered Meals-State	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)
42550	Title III-E Caregiver-Federal	48900	KCTCS Tuition Waiver (WIOA)
42551	Title III-E Caregiver-State	48910	Agency-Donated Asset
42554	Title III-E Caregiver GP Program-State	49000	RLF EDA
42556	Title III-E Caregiver GP Program-Federal	49100	RLF Loan Principle Repaid
42560	Title VII Elder Abuse-Federal	49200	RLF Interest Paid
42561	Title VII Elder Abuse-State	49300	RLF Late Fees
42570	Title VII Ombudsman Support-Federal	49400	RLF Service Fees
42571	Title VII Ombudsman Support-State	49600	RLF LTDF Match
42750	NSIP Federal	49500	RLF Bank Interest
42755	Expanded Senior Meals Admin-State	49700	RLF Other/Special Fees
42756	Expanded Senior Meals-State	49790	RLF Bad Debt Recovery
43000	Homecare State	49800	RLF Transfer to Administration
43150	KY Caregiver Support Program State	49810	LG-RLF Transfer to Admin
43200	CMS-SHIP Federal	49900	Reclass 49100-P/Y to 19200-RLF A/R
43330	ADRC Medicaid Federal	49901	Reclass 49100 to 19201 RLF CARES A/R
43331	ADRC – Non Medicaid Match State		
43351	ACA MIPPA/AAA		

General Ledger & Transaction Codes
Continued

Expenses

50000	Salaries (ADD)	53280	Contractor – Work Exp. – Participants (WIOA)
50000	Salaries (WIOA)	53281	Contractor – Work Experience – Staff (WIOA)
50097	Contractor Indirect (WIOA)	53282	Career Center Rent (WIOA)
50100	Contractor Supplies (WIOA)	53300	PDS SUTA ER Mains'l
50150	Contractor Travel/Staff (WIOA)	53400	PDS FUTA ER Mains'l
50175	Contractor Travel/Client (WIOA)	53452	PDS Client Wages/Taxes Recouped
50200	Contractor Marketing (WIOA)	53500	PDS Client Supplies
50250	Contractor Other Program Costs (WIOA)	54000	LTWIB – Supplies (WIOA)
50300	Stipends (WIOA)	54500	LTWIB – Equipment (WIOA)
50350	Contractor Training (WIOA)	54550	WDB Activity (WIOA)
50400	Contractor Space Costs (WIOA)	55000	Contractor's Salaries (WIOA)
50500	Fringe Benefits (ADD)	55300	Contractor's Equipment (WIOA)
50500	Fringe Benefits (WIOA)	55555	Board Meeting
50550	Contractor's Fringe (WIOA)	56000	Food and Beverage (WIOA)
50600	Fringe – FICA (ADD)	56100	Defense Related (WIOA)
50600	Fringe – FICA (WIOA)	56150	Energy (WIOA)
50700	Fringe – Health (ADD)	56175	Travel Reimbursement (WIOA)
50700	Fringe – Workers Comp (WIOA)	56200	Incumbent Worker – Adv. Manuf. (WIOA)
50710	Flexible Spending Account	56250	Human Services (WIOA)
50720	Member Medical	56300	Intensive Support Services (WIOA)
50700	Fringe – Worker's Comp. (WIOA)	56350	Workshops (WIOA)
50900	Fringe – Retirement (ADD)	56400	Support Services (WIOA)
50900	Workers Compensation (WIOA)	56450	Books and Fees (WIOA)
51000	Fringe – LT Disability/Life (ADD)	56500	OJT – Manufacturing (WIOA)
51000	Contractor's Education Material (WIOA)	56600	Contract I.T.A (WIOA)
51001	Work Exp. Curriculum Design – Contractor (WIOA)	56700	OJT – Business Services (WIOA)
51000	Contractor's Educational Material (WIOA)	56800	Tourism/Hospitality (WIOA)
51200	Fringe – Unemployment (ADD)	56900	Food/Beverage Industry (WIOA)
51200	Contractor Insurance (WIOA)	57000	OJT Contract (WIOA)
51500	Direct Workers Comp (ADD)	57100	Incumbent Work Contract (WIOA)
51500	Contractor Communications (WIOA)	57150	Industrial Maintenance (WIOA)
51501	Worker's Comp Dividend	57200	Education (WIOA)
51502	Worker's Comp Refund	57250	New Automotive (WIOA)
51600	Medical Exams/Prevention (ADD)	57300	Information Tech (WIOA)
51600	Contractor Outreach and Recruitment (WIOA)	57400	Business Services (WIOA)
51601	Work Exp.-Contract Site Mgrs Wages (WIOA)	57500	Direct Training (WIOA)
51700	Contractor Advertising (WIOA)	57600	Transportation (WIOA)
51800	Anthem MRL Refund	57700	Healthcare Training (WIOA)
51800	Contractor Support Services (WIOA)	57800	Manufacturing Training (WIOA)
51900	Contractor Printing & Copying (WIOA)	57900	Logistics (WIOA)
52000	Contractor Program Wages (WIOA)	57950	Coding Academy
52100	Contractor Surveys/Assessments (WIOA)	58000	Contract Reimbursement (WIOA)
52300	Audit/Monitoring Adjustment (WIOA)	58100	Job Relocation Assistance (WIOA)
52400	Prepaid Rent Expense (WIOA)	58200	Contract Incentive Payment (WIOA)
52450	Wire Fee	58300	Work Experience – Contract Reimb. (WIOA)
52500	WIA Admin. (WIOA)	58700	Rent Expense (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'l (ADD)	59500	Professional Services (WIOA)
53100	PDS Med Tax ER Mains'l (ADD)	59600	Operational Cost Pool (ADD)
53100	Contractor Curriculum Design Wages (WIOA)	59600	Contractor Professional Services (WIOA)
53101	Work Exp. Curriculum Design Wages Cont. (WIOA)	59700	Indirect Administrative Costs (ADD)
53150	Contractor Staff Training Wages (WIOA)	59900	Shared (Common) Cost Pool
53151	Work Exp. Staff Training Wges – Contract.(WIOA)	60000	Advertising & Printing (ADD)
53200	PDS SS Tax ER Mains'l	60000	LTADD Staff Costs (WIOA)
53200	Contractor Procurement Emp Site Wages (WIOA)	60500	Professional Services (ADD)
53201	Work Exp. – Procure. Employ Site Wages (WIOA)	60500	LTADD Professional Svcs. (WIOA)
53250	Contractor Mgmt. Wages (WIOA)	60550	LTADD Staff – Fringe Benefits (WIOA)
53251	Work Exp Program Mgmt Wages Contract (WIOA)	60625	Operational Cost Pool (WIOA)
53275	Contractor Outreach Wages (WIOA)	60626	Staff Salaries (WIOA)

General Ledger & Transaction Codes
Continued

Expenses Continued

60627	Staff Fringe Benefit (WIOA)	71000	Conference and Registration
60628	Travel (WIOA)	69400	LTADD Resource/Con Upgrade (WIOA)
60629	Advertising and Printing (WIOA)	73000	Travel/Training
60630	Misc/Supplies & Postage (WIOA)	73100	Staff Vehicle Expense
60631	Shared (Common) Pool (WIOA)	73300	Waiver Certifications
60632	Indirect Cost Pool (WIOA)	75000	Grant Purchased Equipment
60634	Lease, Maint. & Software Leasing	75500	Gain/Loss Equipment
60633	Space (WIOA)	75600	Loss/Insurance on Theft
61000	Leases, Maintenance & Software Leasing (ADD)	76000	WIOA Grant Equipment Purchase
61000	LTADD Direct Admin (WIOA)	78000	In-Kind Goods and Services
61200	LTADD Direct Training (WIOA)	78100	In-Kind Space
61300	Career Services (WIOA)	78200	In-Kind Board/Committee
61500	Telephone (ADD)	78300	In-Kind Citizen Members
61500	LTADD Rapid Response (WIOA)	78400	In-Kind Staff Volunteers
61600	Cell Phone Expense	79900	Prior Period Adjustment – Expenses
61700	Internet Services	79950	Write Off Uncollectible Revenue
62000	Building Expenses	80000	Contractor Expense
62000	LTADD Program Cost Pool (WIOA)	80100	Contractor Travel
62090	Building-Interest (Mortgage)	80500	Contractor Equipment Purchase
62500	Insurance and Bonds (ADD)	81000	Contractor In-Kind Expense
62501	KACo Insurance Dividend	82000	Contracts-not yet obligated
62500	Capacity Building (WIOA)	82500	Program Income Expense
65000	Supplies and Postage	86100	LTADD Client/Direct Support
65500	College Tuition	86200	LTADD Contractual/Client Support
65528	LTADD Equipment (WIOA)	86700	PDS Write Off
65529	LTADD Travel (WIOA)	87000	Contractor Cash Match (WIOA)
65539	LTADD Supplies (WIOA)	88000	Contractor In-Kind Match (WIOA)
65700	Service Award	89000	Carryover to Next F/Y (WIOA)
66000	Interest Expense (ADD)	92500	Passthru Contract Funds to Others
66000	Program Coordinator (WIOA)	92600	Passthru Funds
66500	Depreciation/Usage Expense (ADD)	96500	RLF Loans Disbursed
66500	Development Coordinator (WIOA)	96700	Reclass 96500-P/Y to 19200
66700	Trust Depreciation Expenses	96701	Reclass 96500-P/Y to 19201
67000	Other Miscellaneous Expense	96800	RLF Loan Written Off
69000	CR Background Checks	96900	LG-RLF – Loans Disbursed
69200	LTADD Career Ctr's Incentive (WIOA)	96950	Reclass 96900 P/Y to 19250
69300	LTADD Incentive (WIOA)		
70000	Dues and Subscription (ADD)		

FORMAL BOOKS OF ENTRY

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

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

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

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

COST DESCRIPTIONS AND ALLOCATION METHODOLOGY

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

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

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

- **Full Time Employees** – which are entitled to annual, sick, holiday, personal, paternity, 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 Procedures Manual.

Employees are paid for annual leave when taken during employment or as a lump sum payment up to 200 hours 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.

Employees with hire dates prior to September 2008 are eligible for up to six month of sick leave service credit when they retire. An employees sick leave service time is expensed at the time of payment to Kentucky Public Pension Authority Employees that terminate for any other reason than retirement aren't compensated 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, Retirement and Long Term Disability/Life. 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, 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.