

Balance Sheet

Lincoln Trail ADD, Participant Directed Services (PDS) and Workforce Innovation & Opportunity Act (WIOA)

Period From : 07/01/2020 to 12/31/2020

Assets:

10000	Cash in Bank - Operation (ADD)	42,151.66	
10000	Cash in Bank - Participant Directed Services (PDS)	107,258.86	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	4,872.65	
10001	WIOA-Fixed Assets (WIOA)	45,289.26	
10013	Accounts Receivable - (WIOA)	42,884.22	
10028	Accounts Receivable - TRADE (WIOA)	8,777.69	
10100	Cash in Bank - Trust	1,200,885.94	
10300	Cash in Bank - RLF	148,719.93	
10310	Cash in Bank - CARES Act RLF	33,225.50	
10450	Cash in Bank - Service Providers	8,163.02	
10700	CD - Accrued Leave Fund	53,275.18	
11000	Petty Cash Fund - Trust	100.00	
11310	Accounts Receivable from RLF CARES to Trust	2,500.00	a
11400	Accounts Receivable from Trust to Operations	2,729.21	a
11500	Accounts Receivable from Operations to Trust	504,755.71	a
11800	Accounts Receivable from RLF to Operations	603.44	a
12100	Accounts Receivable - Federal/State (ADD)	647,616.35	
12100	Accounts Receivable - Federal/State (PDS)	356,720.93	
12600	Accounts Receivable - Trust District Contracts	21,500.00	
12900	Accounts Receivable - Other	12,882.60	
12950	Accounts Receivable - KACo	(2,285.01)	
13100	Accounts Receivable - Trust Internet Services	590.58	
13200	Accounts Receivable - Local Match	8,859.11	
13500	Accounts Receivable - Staff W/H & Cobra	691.50	
13600	Prepaid Health Insurance	31,173.29	
13601	Anthem COVID Refund	(2,045.85)	
13700	Prepaid Dental Insurance	1,519.82	
13800	Prepaid Vision Insurance	347.02	
14000	Prepaid Workers Compensation	5,583.67	
14020	Prepaid Acctg Annual Main & Support	4,175.80	
14100	Prepaid Postage	2,335.55	
14410	Prepaid Travel - Wex Marathon	350.00	
14420	Prepaid Travel - Wex Shell	100.00	
14500	Prepaid Bond/Liability Insurance	10,379.66	
14501	KACo Insurance Dividend - ADD	(839.97)	
14700	Prepaid LTDF Liability/Property Insurance	2,001.78	
14701	KACo Insurance Dividend - Foundation	(162.63)	
14800	Prepaid Background Checks	360.00	
15000	Furniture & Equipment	80,942.62	
15100	Accum Deprec Furniture & Equipment	(80,942.62)	
15200	Computer Equipment Purchases	45,234.55	
15300	Accum Deprec Computer Equipment	(36,376.60)	
15400	Grant Purchased Assets	96,825.31	
15700	Vehicle Purchases	136,170.98	
15800	Accum Deprec Vehicles	(127,594.62)	
	Total Assets:	<u><u>3,422,306.09</u></u>	

a - Not included in accounts receivable report calculations.

Liabilities:

20000	Accounts Payable (ADD)	156,832.74
20000	Accounts Payable (WIOA)	53,114.36
20001	Accounts Payable - DAIL for Client Advances (PDS)	197,503.86
20002	Accounts Payable - DAIL for Overpayment (PDS)	21,641.06
20006	Client Liability Balances Uncollected by HP (PDS)	2,599.46
20007	Accounts Payable - DAIL Penalties (PDS)	2,661.21
20009	IRS Refunds Unknown @ 6/30/17 - PDS	1,188.83
20010	Accounts Payable - Unemployment Adj. Unknown @ 6/30/17 (PDS)	1,164.76
20041	Funds Due to Grantor (WIOA)	1,970.20
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00
20100	Accounts Payable - LTADD Loan (PDS)	(197.64)
20200	Accounts Payable - LTADD Financial Admin (PDS)	3,900.00
20250	Accounts Payable - LTADD Traditional (PDS)	2,600.00
20300	Accounts Payable - LTADD Support Broker (PDS)	51,720.00
20501	941X Refund/Payable (PDS)	1,386.00
20700	KY Taxes Payable (PDS)	2,469.07
20800	City Taxes Payable (PDS)	5,805.75
20900	Medical Insurance Withholding (W/H) Payable - ADD	(2,049.64)
21000	Colonial Insurance W/H Payable	(506.02)
21200	Accounts Payable - Unemployment (PDS)	8,500.25
21600	Dental Insurance W/H Payable	(140.38)
21700	Vision Insurance W/H Payable	(27.19)
22200	Accounts Payable to Operations from Trust	2,729.21 b
22310	Accounts Payable to Trust from RLF CARES	2,500.00
22400	Accounts Payable to Operations from RLF	603.44 b
22500	Accounts Payable to Trust from Operations	504,755.71 b
23000	Accrued Wages Payable (ADD)	70,175.88
23000	Accrued Wages Payable (PDS)	149,473.18
23100	Accrued Vacation Liability (ADD)	83,614.33
23400	Accrued Expenses Other	38.00
23500	Accrued FICA/MC (ADD)	5,180.50
23500	Accrued FICA/MC Payable (PDS)	7,171.20
23600	Accrued CERS Retirement	41,297.19
23900	Accrued Audit	34,425.00
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00
25000	Deferred Revenue (PDS)	4,392.80
25062	Deferred Revenue -Washington Co. Match	489.33
26000	Funds due to Grantor - Operations	44,720.41
28000	Expense Reimbursement Control	65.91
	Total Liabilities:	<u>1,466,218.77</u>

b - Not included in liability report calculations.

Projects

30000	Joint Funding Agreement (JFA)	(46,103.62)
30001	WIOA Fixed Assets (WIOA)	45,289.26
30100	KTC Regional Transportation	(923.55)
30193	KTC Local Roads Updates - Centerline	(9,532.62)
30200	EDA RLF Administration	1,248.51
30221	Kentucky Infrastructure Authority	(3,180.76)
30451	FY20 DOD - Office of Economic Adjustment	(2,173.94)
30803	FEMA Hazard Mitigation Grant	(1,732.64)
32001	Workforce Innovation & Opportunity Act	(76,701.30)
32510	Title III-B Supportive Services	(7,141.80)
33332	ADRC- Medicaid Federal Funding	36,941.81
33361	ACA MIPPA/SHIP	(1.49)
33362	ACA MIPPA/SHIP	(17.13)
33373	Functional Assessment Service Team	(11.53)
33440	Participant Directed Services (PDS)	12,466.09
33465	Preferred Community Health Partners - PCHP	(1,793.88)
33495	Service Providers & Elder Abuse Coalition	8,163.02
35000	Trust General Fund	70,378.53
35321	City of Bradfordsville CDBG #19-022	(6,142.99)
35331	City of Caneyville CDBG #19-028	(3,042.89)
35340	City of Clarkson - CDBG Sewer	(61.10)
35382	City of Muldraugh CDBG #20-021	(164.08)
35402	City of Cloverport Comp Plan/Zoning Ordinance	(220.06)
35415	City of Springfield Comp Plan/Zoning Ordinance	(891.21)
35440	Leitchfield/Grayson Co IDC RF	1,086.39
35445	Marion Co IF RF	1,660.98
35722	City of Hodgenville - SRF	(9,013.18)
35724	Hodgenville SRF - Phase 1a WX21123017	(1,111.37)
35725	Hodgenville SRF - South Lincoln WX21123008	23.99
35726	Hodgenville SRF - Sewer Phase II SX21123017	(4,173.00)
35910	City of Bloomfield KIA-IEDF DC	(1,173.55)
35940	City of Brandenburg KIA-TDF DC	(3,299.74)
35970	Meade Co. KIA-IEDF	(2,378.01)
36800	Internet Services DC	1,816.29
38000	RLF - EDA	148,116.49
38001	EDA CARES Act RLF	25,001.20
39000	Operational Cost Pool	(0.25)
39600	Invested in Fixed Assets	96,825.31
39620	Fund Balance - Trust General Fund	1,658,420.25
	Total Projects	<u>1,926,452.43</u>
	Total Liabilities and Projects	<u>3,392,671.20</u>
	Net Difference to be Reconciled - Annual Leave Adjustment	<u>29,634.89</u>

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 12/31/2020**

Description	Ending Date	Budget	Expenses 12/31/2020	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Joint Funding Agreement (JFA)	6/30/21	199,500.00	104,052.32	95,447.68	52.16%	208,104.64	-8,604.64	1
JFA CARES Act - 1st Year	6/30/22	163,350.00	49,709.01	113,640.99	30.43%	99,418.02	63,931.98	2
Regional Transportation Planning	6/30/21	84,512.00	46,823.59	37,688.41	55.40%	93,647.18	-9,135.18	3
Metropolitan Planning Organization (MPO)	6/30/21	145,000.00	66,816.96	78,183.04	46.08%	133,633.92	11,366.08	4
MPO - East E-town Transportation Connectivity Study	6/30/21	250,000.00	79,022.49	170,977.51	31.61%	231,695.00	18,305.00	5
Federal Transit Administration (FTA)	6/30/21	20,000.00	1,260.48	18,739.52	6.30%	2,520.96	17,479.04	6
Local Road Updates - Centerline	6/18/21	18,200.00	9,532.62	8,667.38	52.38%	18,200.00	0.00	7
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/21	7,863.00	2,481.22	5,381.78	31.56%	4,962.44	2,900.56	8
EDA CARES Act RLF Admin - 1st Year	6/30/22	25,650.00	16,278.13	9,371.87	63.46%	32,556.26	-6,906.26	9
Kentucky Infrastructure Authority (KIA)	6/30/21	66,000.00	36,180.76	29,819.24	54.82%	72,361.52	-6,361.52	10
DOD - Office of Economic Adjustment	1/31/21	278,230.00	145,486.75	132,743.25	52.29%	194,518.24	83,711.76	11
FEMA Hazard Mitigation	12/6/21	180,000.00	1,732.64	178,267.36	0.96%	12,128.48	167,871.52	12
Community Development Totals		1,438,305.00	559,376.97	878,928.03	38.89%	1,103,746.66		13
Workforce Innovation & Opportunity Act Financial & Board Support	Various	459,409.26	230,795.44	228,613.82	50.24%	461,590.88	-2,181.62	14
Workforce Innovation & Opportunity Act Client Services	Various	981,102.30	459,155.26	521,947.04	46.80%	918,310.52	62,791.78	15
Cumberland's Workforce Dev Board Support	6/30/21	196,675.60	79,687.45	116,988.15	40.52%	159,374.90	37,300.70	16
LADD Admin - Greater Knox Academy Project - Ended	9/30/20	1,848.71	182.26	1,666.45	9.86%	182.26	1,666.45	17
Workforce Innovation & Opportunity Act		1,639,035.87	769,820.41	869,215.46	46.97%	1,539,458.56		18
Title III Aging Planning & Admin	6/30/21	209,261.32	73,134.79	136,126.53	34.95%	146,269.58	62,991.74	19
Title III-B Support Services	6/30/21	497,337.97	178,022.58	319,315.39	35.80%	356,045.16	141,292.81	20
Title III-B Ombudsman	6/30/21	27,301.00	12,000.00	15,301.00	43.95%	24,000.00	3,301.00	21
Title III-C1 Congregate Meals	6/30/21	363,089.20	180,415.37	182,673.83	49.69%	360,830.74	2,258.46	22
Title III-C2 Home Delivered	6/30/21	695,234.69	375,670.41	319,564.28	54.04%	751,340.82	-56,106.13	23
Title III-D Preventive Health	6/30/21	20,096.00	830.00	19,266.00	4.13%	1,660.00	18,436.00	24
Title III-E Caregiver	6/30/21	254,621.00	84,395.93	170,225.07	33.15%	168,791.86	85,829.14	25
Title VII Elder Abuse	6/30/21	5,141.18	1,533.85	3,607.33	29.83%	3,067.70	2,073.48	26
Title VII Ombudsman	6/30/21	23,596.62	7,704.32	15,892.30	32.65%	15,408.64	8,187.98	27
Nutrition Services Incentive Prog (NSIP)	6/30/21	73,944.24	52,086.93	21,857.31	70.44%	104,173.86	-30,229.62	28
Homecare Administration	6/30/21	81,482.04	52,834.34	28,647.70	64.84%	105,668.68	-24,186.64	29
Homecare Social Services	6/30/21	708,330.68	304,056.77	404,273.91	42.93%	608,113.54	100,217.14	30
Homecare Home Delivered Meals	6/30/21	178,160.92	81,028.80	97,132.12	45.48%	162,057.60	16,103.32	31
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/21	29,256.00	19,365.53	9,890.47	66.19%	38,731.06	-9,475.06	32
Personal Care Attendant Program (PCAP) Administration	6/30/21	58,787.33	27,215.12	31,572.21	46.29%	54,430.24	4,357.09	33
Personal Care Attendant Program Subsidy & Coordination (PCAP)	6/30/21	526,826.28	149,749.31	377,076.97	28.42%	299,498.62	227,327.66	34
ADRC - Medicaid Federal Funding	on going	39,659.81	0.00	39,659.81	0.00%	0.00	39,659.81	35
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/21	18,302.94	4,057.86	14,245.08	22.17%	10,222.32	8,080.62	36

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 12/31/2020**

Description	Ending Date	Budget	Expenses 12/31/2020	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/21	5,815.83	1,749.66	4,066.17	30.08%	2,342.70	3,473.13	37
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/21	29,733.43	6,684.30	23,049.13	22.48%	9,490.20	20,243.23	38
Functional Assessment Service Team	6/30/21	1,000.00	1,011.53	-11.53	101.15%	1,011.53	-11.53	39
State Long Term Care Ombudsman	6/30/21	37,449.00	20,205.85	17,243.15	53.96%	40,411.70	-2,962.70	40
Participant Directed Services - Case Mgmt. & Financial	6/30/21	642,960.00	262,805.28	380,154.72	40.87%	525,610.56	117,349.44	41
Participant Directed Services - Direct Client Services	6/30/21	3,055,172.40	1,592,337.63	1,462,834.77	52.12%	3,184,675.26	-129,502.86	42
Preferred Community Health Partners (PCHP)		5,340.00	1,793.88	3,546.12	33.59%	3,587.76	1,752.24	43
Service Providers	on going	8,163.02	0.00	8,163.02	0.00%	0.00	8,163.02	44
KY Prescription Assistance Program - Services (KPAP)	6/30/21	54,334.00	23,593.78	30,740.22	43.42%	47,187.56	7,146.44	45
KY Prescription Assistance Program - Admin (KPAP)	6/30/21	3,500.47	1,338.05	2,162.42	38.22%	2,676.10	824.37	46
Aging Totals		7,653,897.37	3,515,621.87	4,138,275.50	45.93%	7,027,303.79		47
Trust/General Fund	6/30/21	119,333.00	26,830.52	92,502.48	22.48%			48
City of Bradfordsville CDBG #19-022	on going	20,000.00	6,142.97	13,857.03	30.71%	To Be Invoiced \$20,000		49
City of Caneyville CDBG #19-028	on going	25,000.00	3,042.89	21,957.11	12.17%	To Be Invoiced \$25,000		50
City of Clarkson - CDBG Sewer	on going	0.00	61.10	-61.10		Ended	-61.10	51
City of Lebanon CDBG #20-011		30,000.00	0.00	30,000.00	0.00%	New		52
City of Muldraugh CDBG #20-021		30,000.00	164.08	29,835.92	0.55%	New		53
City of Cloverport Comp Plan/Zoning Ordinance	6/30/21	2,606.25	1,495.06	1,111.19		Inv. At \$75/hour		54
City of Springfield Comp Plan/Zoning Ordinance	12/31/20	6,656.25	4,809.96	1,846.29		Inv. At \$75/hour		55
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/21	2,000.00	913.61	1,086.39	45.68%	Paid In Full		56
Marion Co. Industrial Foundation Revolving Fund (RF)	6/30/21	2,500.00	839.02	1,660.98	33.56%	Paid In Full		57
City of Hodgenville - State Revolving Fund (SRF)	on going	17,500.00	19,013.18	-1,513.18	108.65%	To Be Invoiced \$7,500		58
Hodgenville SRF - Phase 1a	on going	20,000.00	18,111.38	1,888.62	90.56%	To Be Invoiced \$3,000		59
Hodgenville SRF - South Lincoln	on going	10,000.00	7,976.01	2,023.99	79.76%	To Be Invoiced \$2,000		60
Hodgenville SRF - Sewer Phase II	on going	15,000.00	15,172.99	-172.99	101.15%	To Be Invoiced \$4,000		61
City of Bloomfield Kentucky Infrastructure Authority - Infrastructure for Economic Development Fund (KIA-IEDF)	on going	20,000.00	20,423.55	-423.55	102.12%	To Be Invoiced \$750		62
City of Brandenburg KIA-Tobacco Development Fund	on going	3,000.00	3,299.74	-299.74	109.99%	To Be Invoiced \$3,000		63
Meade Co. KIA-IEDF	on going	15,000.00	15,178.01	-178.01	101.19%	To Be Invoiced \$2,200		64
Internet Services	6/30/21	8,816.08	7,208.31	1,607.77	81.76%	14,416.62	-5,600.54	65
Computer Support	6/30/21	2,006.25	1,797.73	208.52	89.61%	Inv. At \$75/hour	208.52	66
District Contracts		349,417.83	152,480.11	196,937.72	43.64%	14,416.62		67
Agency Totals		11,080,656.07	4,997,299.36	6,083,356.71	45.10%	9,684,925.63		68
Agency Totals Less District Contracts Section		10,731,238.24	4,844,819.25	5,886,418.99	45.15%	9,670,509.01		69