

Balance Sheet

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

Period From : 07/01/2020 to 06/30/2021

Assets:

10000	Cash in Bank - Operation (ADD)	81,281.67	
10000	Cash in Bank - Participant Directed Services (PDS)	118,698.56	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	137,849.75	
10001	WIOA-Fixed Assets (WIOA)	45,289.26	
10011	Accounts Receivable - LTADD (WIOA)	964.61	a
10013	Accounts Receivable - WIOA (WIOA)	97,388.03	
10028	Accounts Receivable - TRADE (WIOA)	10,698.57	
10100	Cash in Bank - Trust	1,165,956.39	
10300	Cash in Bank - RLF	173,743.78	
10310	Cash in Bank - CARES Act RLF	13,820.71	
10450	Cash in Bank - Service Providers	8,165.05	
10700	CD - Accrued Leave Fund	53,461.29	
11000	Petty Cash Fund - Trust	100.00	
11310	Accounts Receivable from RLF CARES to Trust	2,500.00	a
11500	Accounts Receivable from Operations to Trust	595,328.38	a
11600	Accounts Receivable from Operations to RLF	1,232.12	a
11800	Accounts Receivable from RLF to Operations	562.25	a
12100	Accounts Receivable - Federal/State (ADD)	744,266.38	
12100	Accounts Receivable - Federal/State (PDS)	315,742.51	
12300	Accounts Receivable - WIOA to Operations	59,178.86	
12600	Accounts Receivable - Trust District Contracts	18,543.75	
12900	Accounts Receivable - Other	70,477.72	
13000	Accounts Receivable - LTADD Employee Fund	18.68	
13000	Accounts Receivable - LTADD (PDS)	197.64	a
13100	Accounts Receivable - Trust Internet Services	740.58	
13200	Accounts Receivable - Local Match	7,961.56	
13400	Accounts Receivable - PDS to Operations	61,746.89	
13610	Prepaid EBC Annual Fee	150.00	
14100	Prepaid Postage	1,830.19	
14300	Prepaid Other	1,026.00	
14400	Prepaid Travel - Next Fiscal Year	189.00	
14410	Prepaid Travel - Wex Marathon	350.00	
14420	Prepaid Travel - Wex Shell	100.00	
14430	Prepaid Travel - BP	600.00	
14500	Prepaid Bond/Liability Insurance	638.79	
14800	Prepaid Background Checks	360.00	
15000	Furniture & Equipment	68,432.62	
15100	Accum Deprec Furniture & Equipment	(68,432.62)	
15200	Computer Equipment Purchases	45,234.55	
15300	Accum Deprec Computer Equipment	(38,512.30)	
15400	Grant Purchased Assets	120,280.65	
15700	Vehicle Purchases	136,170.98	
15800	Accum Deprec Vehicles	(131,270.34)	
19200	RLF Accounts Receivable - Notes Receivable EDA	299,162.40	
19201	RLF CARES Act Accounts Receivable - Notes Receivable EDA	149,322.77	
Total Assets:		4,371,547.68	

a - Not included in accounts receivable report calculations.

Liabilities:

20000	Accounts Payable (ADD)	213,116.31	
20000	Accounts Payable (WIOA)	96,071.04	
20001	Accounts Payable - DAIL for Client Advances (PDS)	197,503.86	
20002	Accounts Payable - DAIL for Overpayment (PDS)	21,641.06	
20004	Accounts Payable - LTADD (WIOA)	59,178.86	
20006	Client Liability Balances Uncollected by HP (PDS)	2,599.46	
20007	Accounts Payable - DAIL Penalties (PDS)	2,661.21	
20009	IRS Refunds Due to Grantor @ 6/30/17 (PDS)	1,188.83	
20010	Unemployment Adj. Due to Grantor @ 6/30/17 (PDS)	2,431.77	
20041	Funds Due to Grantor (WIOA)	2,934.81	
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00	
20060	UI Deferred WIOA Revenue Grt#271DW20 (WIOA)	63,705.12	
20064	UI Deferred WIOA Revenue Grt#272DW20 (WIOA)	23,561.13	
20200	Accounts Payable - LTADD Financial Admin (PDS)	4,400.00	
20250	Accounts Payable - LTADD Traditional (PDS)	3,400.00	
20300	Accounts Payable - LTADD Support Broker (PDS)	53,946.89	
20501	941X Refund/Payable (PDS)	1,386.00	
20900	Medical Insurance Withholding (W/H) Payable	(2,966.76)	
21000	Colonial Insurance W/H Payable	(648.65)	
21200	Accounts Payable - Unemployment (PDS)	8,238.31	
21600	Dental Insurance W/H Payable	(177.97)	
21700	Vision Insurance W/H Payable	(35.30)	
22000	Accounts Payable to PDS Account from Operations	197.64	b
22100	Accounts Payable to WIOA from Operations	964.61	b
22310	Accounts Payable to Trust from RLF CARES	2,500.00	b
22400	Accounts Payable to Operations from RLF	562.25	b
22500	Accounts Payable to Trust from Operations	595,328.38	b
22600	Accounts Payable to RLF from Operations	1,232.12	b
22830	Accounts Payable to KACo	489.27	
23000	Accrued Wages Payable (ADD)	69,928.57	
23000	Accrued Wages Payable (PDS)	125,264.55	
23100	Accrued Vacation Liability (ADD)	96,546.86	
23400	Accrued Expenses Other	5,885.49	
23500	Accrued FICA/MC (ADD)	5,087.32	
23500	Accrued FICA/MC (PDS)	5,583.97	
23900	Accrued Audit	23,340.00	
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00	
25000	Deferred Revenue (ADD)	52,759.86	
25000	Deferred Revenue (PDS)	4,392.80	
26000	Funds due to Grantor - Operations	38,787.34	
28000	Expense Reimbursement Control	103.57	
	Total Liabilities:	1,785,540.58	

b - Not included in liability report calculations.

Projects

30001	WIA Fixed Assets (WIOA)	45,289.26
35321	City of Bradfordsville CDBG #19-022	(7,683.95)
35331	City of Caneyville CDBG #19-028	(4,217.86)
35363	City of Lebanon CDBG #20-011	(2,725.27)
35382	City of Muldraugh CDBG #20-029	(3,034.81)
35722	City of Hodgenville - SRF	(9,013.18)
35724	Hodgenville SRF - Phase 1a WX21123017	(1,111.38)
35725	Hodgenville SRF - South Lincoln WX21123008	23.99
35726	Hodgenville SRF - Sewer Phase II SX21123017	(4,172.99)
35940	City of Brandenburg KIA-TDF DC	(3,299.74)
38000	RLF - EDA	472,343.93
38001	EDA CARES Act RLF	169,943.48
39600	Invested in Fixed Assets	120,280.65
39620	Fund Balance - Trust General Fund	1,812,152.85
39630	Fund Balance - RLF Admin Unrestricted	1,232.12
	Total Projects	<u>2,586,007.10</u>
	Total Liabilities and Projects	<u>4,371,547.68</u>
	Net Difference to be Reconciled - Annual Leave Adjustment	<u>0.00</u>

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 06/30/2021**

Description	Ending Date	Budget	Expenses 06/30/2021	(Over)/Under Expended	% Expended To Date	Surplus added to (+)/Funds Applied (-) from General Fund	Carryover to FY22	Due to Grantor
Joint Funding Agreement (JFA)	6/30/21	199,500.24	201,754.60	-2,254.36	101.13%	-2,254.36		
JFA CARES Act 2 Year Project	6/30/22	392,000.00	95,689.93	296,310.07	24.41%		296,310.07	
Regional Transportation Planning	6/30/21	86,918.07	87,044.18	-126.11	100.15%	-126.11		
Metropolitan Planning Organization (MPO)	6/30/21	145,000.00	143,852.60	1,147.40	99.21%			
MPO - East E-town Transportation Connectivity Study	10/31/21	250,000.00	214,837.12	35,162.88	85.93%		16,857.88	18,305.00
Federal Transit Administration (FTA)	6/30/21	20,000.00	2,967.12	17,032.88	14.84%	-1.00		
Local Road Updates - Centerline	6/18/21	18,200.00	19,232.39	-1,032.39	105.67%	-1,032.39		
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/21	7,218.16	5,986.04	1,232.12	82.93%		1,232.12	
EDA CARES Act RLF Admin	6/30/22	50,000.00	32,335.24	17,664.76	64.67%		17,664.76	
Kentucky Infrastructure Authority (KIA)	6/30/21	66,000.00	67,754.29	-1,754.29	102.66%	-1,754.29		
DOD - Office of Local Defense Community Cooperation	1/31/21	278,230.00	159,646.55	118,583.45	57.38%	-6,319.13	118,583.45	
FEMA Hazard Mitigation - 23 Month Project	6/30/22	180,892.00	38,982.10	141,909.90	21.55%		141,909.90	
Community Development Totals		1,693,958.47	1,070,082.16	623,876.31	63.17%	-11,487.28	592,558.18	18,305.00
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	444,499.94	428,260.31	16,239.63	96.35%	-964.61		
Workforce Innovation & Opportunity Act - Case Management Costs & One Stop Operator	Various	420,060.87	420,060.87	0.00	100.00%			
Workforce Innovation & Opportunity Act - Outreach & Strategic Implementation	Various	167,829.00	167,829.00	0.00	100.00%			
Workforce Innovation & Opportunity Act - Direct Client Services	Various	346,127.66	346,127.66	0.00	100.00%			
Cumberland's Workforce Dev Board Support	6/30/21	196,675.60	169,060.85	27,614.75	85.96%			
LADD Admin - Greater Knox Academy Project - Ended	9/30/20	1,848.71	182.26	1,666.45	9.86%			
Workforce Innovation & Opportunity Act		1,577,041.78	1,531,520.95	45,520.83	97.11%	-964.61	0.00	0.00
Title III Aging Planning & Admin	6/30/21	227,287.26	174,694.50	52,592.76	76.86%		52,592.76	
Title III-B Support Services	6/30/21	534,051.99	336,812.06	197,239.93	63.07%		171,242.06	
Title III-B Ombudsman	6/30/21	27,301.00	27,301.00	0.00	100.00%			
Title III-C1 Congregate Meals	6/30/21	404,081.90	310,432.92	93,648.98	76.82%		91,274.35	
Title III-C2 Home Delivered	6/30/21	833,262.51	765,565.87	67,696.64	91.88%		75,926.82	
Title III-D Preventive Health	6/30/21	20,096.00	1,055.00	19,041.00	5.25%		19,041.00	
Title III-E Caregiver	6/30/21	276,691.63	157,476.79	119,214.84	56.91%		119,214.84	
Title VII Elder Abuse	6/30/21	5,847.68	3,597.61	2,250.07	61.52%		2,251.89	
Title VII Ombudsman	6/30/21	28,083.69	15,203.75	12,879.94	54.14%		12,879.94	
Nutrition Services Incentive Prog (NSIP)	6/30/21	73,944.24	67,564.94	6,379.30	91.37%		6,379.30	
Homecare Administration	6/30/21	76,994.04	77,532.45	-538.41	100.70%	-538.41		
Homecare Social Services	6/30/21	702,791.60	684,380.30	18,411.30	97.38%		288.00	
Homecare Home Delivered Meals	6/30/21	200,145.05	200,145.05	0.00	100.00%			
Centers for Medicare & Medicaid Services - State Health Insurance Program (SHIP)	6/30/21	29,256.00	29,256.00	0.00	100.00%			
Personal Care Attendant Program (PCAP) Administration	6/30/21	58,787.33	57,054.86	1,732.47	97.05%		1,732.47	
Personal Care Attendant Program Subsidy & Coordination (PCAP)	6/30/21	526,826.28	336,524.04	190,302.24	63.88%		918.47	
ADRC - Medicaid Federal Funding	on going	41,171.81	0.00	41,171.81	0.00%		40,883.81	288.00