

Balance Sheet

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

Period From : 07/01/2021 to 09/30/2021

Assets:

10000	Cash in Bank - Operation (ADD)	45,152.22
10000	Cash in Bank - Participant Directed Services (PDS)	236,412.18
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	63,807.11
10001	WIOA-Fixed Assets (WIOA)	47,870.82
10011	Accounts Receivable - LTADD (WIOA)	964.61
10013	Accounts Receivable - WIOA (WIOA)	56,455.92
10028	Accounts Receivable - TRADE (WIOA)	3,575.07
10100	Cash in Bank - Trust	1,007,783.77
10300	Cash in Bank - RLF	185,592.56
10310	Cash in Bank - CARES Act RLF	28,104.63
10450	Cash in Bank - Service Providers	8,166.08
10700	CD - Accrued Leave Fund	53,555.62
11000	Petty Cash Fund - Trust	100.00
11310	Accounts Receivable from RLF CARES to Trust	2,500.00
11400	Accounts Receivable from Trust to Operations	3,040.19
11500	Accounts Receivable from Operations to Trust	843,985.04
11800	Accounts Receivable from RLF to Operations	545.95
12100	Accounts Receivable - Federal/State (ADD)	861,612.99
12100	Accounts Receivable - Federal/State (PDS)	65,943.32
12400	Accounts Receivable Non-ADD Transactions	(10.00)
12600	Accounts Receivable - Trust District Contracts	22,500.00
12700	Accounts Receivable - Trust Local Contributions	58,982.00
12900	Accounts Receivable - Other	16,374.87
13000	Accounts Receivable - LTADD Employee Fund	(50.00)
13100	Accounts Receivable - Trust Internet Services	928.08
13200	Accounts Receivable - Local Match	6,598.02
13600	Prepaid Health Insurance	30,491.11
13602	Health Insurance - Medical Loss Ratio (MRL)	(5,336.50)
13610	Prepaid EBC Annual Fee	75.00
13700	Prepaid Dental Insurance	1,467.18
13800	Prepaid Vision Insurance	331.47
14000	Prepaid Workers Compensation	8,775.25
14010	Prepaid Workers Compensation Dividend	(1,934.48)
14020	Prepaid Acctg Annual Maint & Support	5,911.45
14100	Prepaid Postage	4,234.26
14300	Prepaid Other	1,245.69
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	16,681.46
14700	Prepaid LTDF Liability/Property Insurance	2,952.93
14800	Prepaid Background Checks	335.00
15000	Furniture & Equipment	68,432.62
15100	Accum Deprec Furniture & Equipment	(68,432.62)
15200	Computer Equipment Purchases	36,059.55
15300	Accum Deprec Computer Equipment	(30,405.15)
15400	Grant Purchased Assets	120,280.65
15700	Vehicle Purchases	136,170.98
15800	Accum Deprec Vehicles	(133,108.20)
	Total Assets:	3,815,957.70

a - Not included in accounts receivable report calculations.

Liabilities:

20000	Accounts Payable (ADD)	157,603.10	
20000	Accounts Payable (WIOA)	77,038.19	
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 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)	16,938.58	
20064	UI Deferred WIOA Revenue Grt#272DW20 (WIOA)	23,561.13	
20200	Accounts Payable - LTADD Financial Admin (PDS)	4,500.00	
20250	Accounts Payable - LTADD Traditional (PDS)	3,600.00	
20300	Accounts Payable - LTADD Support Broker (PDS)	55,800.00	
20501	941X Refund/Payable (PDS)	1,386.00	
20900	Medical Insurance Withholding (W/H) Payable (ADD)	(2,752.47)	
20900	Child Support Garnishment (PDS)	280.15	
21000	Colonial Insurance W/H Payable	(506.47)	
21200	Accounts Payable - Unemployment (PDS)	4,370.36	
21300	COBRA Premium Payable	78.42	
21600	Dental Insurance W/H Payable	(163.30)	
21700	Vision Insurance W/H Payable	(31.88)	
22100	Accounts Payable to WIOA from Operations	964.61	b
22200	Accounts Payable to Operations from Trust	3,040.19	b
22310	Accounts Payable to Trust from RLF CARES	2,500.00	b
22400	Accounts Payable to Operations from RLF	545.95	b
22500	Accounts Payable to Trust from Operations	843,985.04	b
22830	Accounts Payable to KACo	489.27	
23000	Accrued Wages Payable (ADD)	66,761.60	
23100	Accrued Vacation Liability (ADD)	96,546.86	
23400	Accrued Expenses Other	24.15	
23500	Accrued FICA/MC (ADD)	4,865.78	
23600	Accrued CERS Retirement	43,385.27	
23900	Accrued Audit	29,175.00	
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00	
25000	Deferred Revenue (PDS)	4,392.80	
25011	Def Rev - ADF Funds for Haz Mit Match	16,322.15	
25062	Def Rev - Washington Co. Match	823.93	
26000	Funds due to Grantor - Operations	38,787.34	
28000	Expense Reimbursement Control	36.96	
	Total Liabilities:	1,727,759.71	

b - Not included in liability report calculations.

Projects

30000	Joint Funding Agreement	(57,912.25)
30001	WIA Fixed Assets (WIOA)	47,870.82
30100	KTC Regional Transportation	(2,963.03)
30193	KTC Local Road Updates - Centerline	(327.84)
30200	EDA RLF Administration	289.81
30221	Kentucky Infrastructure Authority	(15,964.64)
30238	Grt #273AD21 - Adult FY2021	2,880.00
30803	FEMA Hazard Mitigation Grant	(0.10)
32001	Workforce Innovation & Opportunity Act	(72,726.12)
32550	Title III - E Caregiver	(2,043.56)
33332	ADRC - Medicaid Federal Funding	43,313.81
33400	State LTC Ombudsman	(0.02)
33440	Participation Directed Services (PDS)	(55,985.54)
33465	Preferred Community Health Partners - PCHP	(1,786.00)
33495	Service Providers & Elder Abuse Coalition	8,166.08
35000	Trust General Fund	70,350.74
35321	City of Bradfordsville CDBG #19-022	2,213.75
35331	City of Caneyville CDBG #19-028	(5,752.73)
35363	City of Lebanon CDBG #20-011	(6,421.10)
35382	City of Muldraugh CDBG #20-029	(4,128.30)
35415	City of Springfield Comp Plan/Zoning Ordinance	(101.96)
35440	Leitchfield/Grayson Co IDC RF	(98.76)
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)
36800	Internet Service DC	4,718.96
38000	RLF - EDA	183,814.49
38001	EDA CARES Act RLF	25,604.63
39000	Operational Cost Pool	(0.10)
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	2,079,103.36
	Total Liabilities and Projects	3,806,863.07
	Net Difference to be Reconciled - Annual Leave Adjustment	9,094.63

**Lincoln Trail Area Development District
Budget (Proposed) to Expense Comparison
Through 09/30/2021**

Description	Ending Date	Proposed Budget	Expenses 09/30/2021	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget
Joint Funding Agreement (JFA)	6/30/22	200,855.06	57,912.25	142,942.81	28.83%	227,892.46	-27,037.40
JFA CARES Act - 1st Year	6/30/22	163,350.00	106,984.17	56,365.83	65.49%	156,862.80	6,487.20
Regional Transportation Planning	6/30/22	86,949.00	24,699.03	62,249.97	28.41%	98,796.12	-11,847.12
Metropolitan Planning Organization (MPO)	6/30/22	145,000.00	31,120.84	113,879.16	21.46%	120,067.39	24,932.61
MPO - East E-town Transportation Connectivity Study	10/31/21	250,000.00	231,695.00	18,305.00	92.68%	231,695.00	18,305.00
Federal Transit Administration (FTA)	6/30/22	20,000.00	160.29	19,839.71	0.80%	641.16	19,358.84
Local Road Updates - Centerline	6/17/22	18,200.00	327.84	17,872.16	1.80%	18,764.00	-564.00
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/22	6,847.00	1,364.12	5,482.88	19.92%	6,683.84	163.16
EDA CARES Act RLF Admin 2 Year Project	6/30/22	50,000.00	35,512.20	14,487.80	71.02%	40,703.04	9,296.96
Kentucky Infrastructure Authority (KIA)	6/30/22	66,000.00	15,964.64	50,035.36	24.19%	63,858.59	2,141.41
DOD - Office of Local Defense Community Cooperation	1/31/22	278,230.00	190,048.42	88,181.58	68.31%	224,430.16	53,799.84
FEMA Hazard Mitigation - 23 Month Project	12/6/22	180,892.00	55,103.67	125,788.33	30.46%	65,236.32	115,655.68
Community Development Totals		1,466,323.06	750,892.47	715,430.59	51.21%	1,255,630.88	
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	462,980.00	108,916.13	354,063.87	23.53%	435,664.52	27,315.48
Workforce Innovation & Opportunity Act - Case Management Costs & Opportunity Act -	Various	736,866.77	56,248.63	680,618.14	7.63%	224,994.52	511,872.25
Workforce Innovation & Opportunity Act - Outreach & Strategic Implementation	Various	200,520.00	45,153.57	155,366.43	22.52%	180,614.28	19,905.72
Workforce Innovation & Opportunity Act - Direct Client Services	Various	145,591.00	18,868.66	126,722.34	12.96%	75,474.64	70,116.36
Workforce Innovation & Opportunity Act		1,545,957.77	229,186.99	1,316,770.78	14.82%	916,747.96	
Title III Aging Planning & Admin	6/30/22	238,373.14	45,683.72	192,689.42	19.16%	182,734.88	55,638.26
Title III-B Support Services	6/30/22	637,599.38	87,613.12	549,986.26	13.74%	350,452.48	287,146.90
Title III-B Ombudsman	6/30/22	27,301.00	6,875.25	20,425.75	25.18%	27,501.00	-3,453.87
Title III-C1 Congregate Meals	6/30/22	515,076.36	164,774.34	350,302.02	31.99%	659,097.36	-219,285.04
Title III-C2 Home Delivered	6/30/22	439,369.31	85,946.40	353,422.91	19.56%	343,785.60	95,583.71
Title III-D Preventive Health	6/30/22	33,442.00	557.80	32,884.20	1.67%	2,231.20	31,210.80
Title III-E Caregiver	6/30/22	289,136.54	50,634.90	238,501.64	17.51%	202,539.60	86,596.94
Title VII Elder Abuse	6/30/22	5,639.75	943.99	4,695.76	16.74%	3,775.96	1,863.79
Title VII Ombudsman	6/30/22	28,015.75	2,660.10	25,355.65	9.50%	10,640.40	17,375.35
Nutrition Services Incentive Prog (NSIP)	6/30/22	65,141.00	16,346.00	48,795.00	25.09%	65,384.00	-243.00
Homecare Administration	6/30/22	65,899.99	25,097.61	40,802.38	38.08%	100,390.44	-34,490.45
Homecare Social Services	6/30/22	620,333.20	176,409.26	443,923.94	28.44%	705,637.04	-85,303.84
Homecare Home Delivered Meals	6/30/22	196,826.40	55,670.40	141,156.00	28.28%	222,681.60	-25,855.20
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/22	34,919.00	6,842.38	28,076.62	19.60%	27,369.52	7,549.48
Personal Care Attendant Program (PCAP) Administration	6/30/22	58,787.33	13,318.90	45,468.43	22.66%	53,275.60	5,511.73
Personal Care Attendant Program Subsidy & Coordination (PCAP)	6/30/22	526,826.28	66,233.77	460,592.51	12.57%	264,935.08	261,891.20
ADRC - Medicaid Federal Funding	on going	49,753.31	0.00	49,753.31	0.00%	0.00	49,753.31