

Balance Sheet

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

Period From : 07/01/2021 to 12/31/2021

Assets:

10000	Cash in Bank - Operation (ADD)	1,529.69
10000	Cash in Bank - Participant Directed Services (PDS)	112,294.72
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	111,641.25
10001	WIOA-Fixed Assets (WIOA)	47,870.82
10011	Accounts Receivable - LTADD (WIOA)	964.61 a
10013	Accounts Receivable - WIOA (WIOA)	(1,452.45)
10028	Accounts Receivable - TRADE (WIOA)	960.40
10100	Cash in Bank - Trust	1,330,078.23
10300	Cash in Bank - RLF	196,259.96
10310	Cash in Bank - CARES Act RLF	42,656.69
10450	Cash in Bank - Service Providers	8,167.11
10700	CD - Accrued Leave Fund	53,649.09
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	4,209.19 a
11500	Accounts Receivable from Operations to Trust	524,584.28 a
11800	Accounts Receivable from RLF to Operations	530.41 a
12100	Accounts Receivable - Federal/State (ADD)	681,924.54
12100	Accounts Receivable - Federal/State (PDS)	192,059.33
12600	Accounts Receivable - Trust District Contracts	15,000.00
12900	Accounts Receivable - Other	20,287.92
13000	Accounts Receivable - LTADD Employee Fund	55.32
13100	Accounts Receivable - Trust Internet Services	290.58
13200	Accounts Receivable - Local Match	5,788.14
13500	Accounts Receivable - Staff W/H & Cobra	(904.09)
13600	Prepaid Health Insurance	32,608.85
13602	Health Insurance - Medical Loss Ratio (MRL)	(3,381.67)
13700	Prepaid Dental Insurance	(27.87)
13800	Prepaid Vision Insurance	344.16
14000	Prepaid Workers Compensation	5,498.87
14010	Prepaid Workers Compensation Dividend	(1,289.66)
14011	Prepaid Workers Compensation Refund	(2,651.14)
14020	Prepaid Acctg Annual Maint & Support	3,940.90
14100	Prepaid Postage	2,067.55
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	11,069.84
14700	Prepaid LTDF Liability/Property Insurance	1,968.63
14800	Prepaid Background Checks	310.00
15000	Furniture & Equipment	68,784.13
15100	Accum Deprec Furniture & Equipment	(67,615.13)
15200	Computer Equipment Purchases	36,059.55
15300	Accum Deprec Computer Equipment	(31,473.00)
15400	Grant Purchased Assets	120,280.65
15700	Vehicle Purchases	136,170.98
15800	Accum Deprec Vehicles	(134,639.59)
16000	Construction in Progress	24,504.34
Total Assets:		<u><u>3,554,626.13</u></u>

a - Not included in accounts receivable report calculations.

Balance Sheet, Continued

Liabilities:

20000	Accounts Payable (ADD)	224,016.72	
20000	Accounts Payable (WIOA)	107,729.00	
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	
20200	Accounts Payable - LTADD Financial Admin (PDS)	4,600.00	
20250	Accounts Payable - LTADD Traditional (PDS)	4,700.00	
20300	Accounts Payable - LTADD Support Broker (PDS)	55,415.00	
20501	941X Refund/Payable (PDS)	1,386.00	
20700	KY Taxes Payable	2,299.73	
20800	City Taxes Payable	3,847.08	
20900	Medical Insurance Withholding (W/H) Payable (ADD)	(2,863.69)	
21000	Colonial Insurance W/H Payable	(506.47)	
21200	CERS Retirement W/H Payable	(198.44)	
21200	Accounts Payable - Unemployment (PDS)	3,534.33	
21210	KLC Unemployment Comp Payable	85.12	
21300	COBRA Premium Payable	(1,126.77)	
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	4,209.19	b
22310	Accounts Payable to Trust from RLF CARES	2,500.00	b
22400	Accounts Payable to Operations from RLF	530.41	b
22500	Accounts Payable to Trust from Operations	524,584.28	b
22830	Accounts Payable to KACo	419.37	
23000	Accrued Wages Payable (ADD)	69,764.56	
23100	Accrued Vacation Liability (ADD)	96,546.86	
23400	Accrued Expenses Other	2,842.75	
23500	Accrued FICA/MC (ADD)	5,089.30	
23600	Accrued CERS Retirement	45,052.92	
23900	Accrued Audit	35,010.00	
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	11,227.40	
25062	Def Rev - Washington Co. Match	823.93	
26000	Funds due to Grantor - Operations	11,651.72	
	Total Liabilities:	1,451,743.53	

b - Not included in liability report calculations.

Balance Sheet, Continued

Projects

30000	Joint Funding Agreement	(51,924.24)
30001	WIA Fixed Assets (WIOA)	47,870.82
30100	KTC Regional Transportation	(1,454.73)
30200	EDA RLF Administration	855.04
30221	Kentucky Infrastructure Authority	(373.04)
30803	FEMA Hazard Mitigation Grant	(0.10)
32001	Workforce Innovation & Opportunity Act	(117,129.84)
32550	Title III - E Caregiver	(719.68)
33332	ADRC - Medicaid Federal Funding	45,365.81
33440	Participation Directed Services (PDS)	(40,163.10)
33465	Preferred Community Health Partners - PCHP	(3,753.82)
33495	Service Providers & Elder Abuse Coalition	8,167.11
33601	Prescription Assistance Program (KPAP)	(9,490.04)
35000	Trust General Fund	71,901.79
35321	City of Bradfordsville CDBG #19-022	5,077.03
35331	City of Caneyville CDBG #19-028	(6,883.15)
35363	City of Lebanon CDBG #20-011	426.77
35382	City of Muldraugh CDBG #20-029	(4,638.78)
35415	City of Springfield Comp Plan/Zoning Ordinance	(106.85)
35440	Leitchfield/Grayson Co IDC RF	(103.46)
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	489.22
38000	RLF - EDA	194,497.43
38001	EDA CARES Act RLF	40,156.69
39000	Operational Cost Pool	(0.48)
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>2,094,158.72</u>
	Total Liabilities and Projects	<u>3,545,902.25</u>
	Net Difference to be Reconciled - Annual Leave Adjustment	<u>8,723.88</u>

**Lincoln Trail Area Development District
Budget (Proposed) to Expense Comparison
Through 12/31/2021**

Description	Ending Date	Proposed Budget	Expenses 12/31/2021	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Joint Funding Agreement (JFA)	6/30/2022	200,855.06	109,836.49	91,018.57	54.68%	190,237.45	10,617.61	1
JFA CARES Act 22.5 Month Project	6/30/2022	392,000.00	119,547.65	272,452.35	30.50%	143,870.03	248,129.97	2
Regional Transportation Planning	6/30/2022	86,949.00	44,651.33	42,297.67	51.35%	92,227.55	-5,278.55	3
Metropolitan Planning Organization (MPO)	6/30/2022	145,000.00	56,818.12	88,181.88	39.18%	107,604.82	37,395.18	4
MPO - East E-town Transportation Connectivity Study	10/31/2021	250,000.00	231,695.00	18,305.00	92.68%	231,695.00	18,305.00	5
Federal Transit Administration (FTA)	6/30/2022	20,000.00	337.23	19,662.77	1.69%	387.09	19,612.91	6
Local Road Updates - Centerline	6/17/2022	18,200.00	945.72	17,254.28	5.20%	1,491.00	16,709.00	7
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/2022	6,847.00	2,405.70	4,441.30	35.14%	3,483.18	3,363.82	8
EDA CARES Act RLF Admin 2 Year Project	6/30/2022	50,000.00	36,735.02	13,264.98	73.47%	38,656.46	11,343.54	9
Kentucky Infrastructure Authority (KIA)	6/30/2022	66,000.00	33,373.04	32,626.96	50.57%	77,593.82	-11,593.82	10
DOD - Office of Local Defense Community Cooperation	1/31/2022	278,230.00	216,790.43	61,439.57	77.92%	218,658.51	59,571.49	11
FEMA Hazard Mitigation - 23 Month Project	6/30/2022	180,892.00	75,173.95	105,718.05	41.56%	85,973.95	94,918.05	12
Community Development Totals		1,694,973.06	928,309.68	766,663.38	54.77%	1,191,878.86		13
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	462,980.00	226,045.97	236,934.03	48.82%	452,091.94	10,888.06	14
Workforce Innovation & Opportunity Act - Case Management Costs & One Stop Operator	Various	736,866.77	235,287.06	501,579.71	31.93%	470,574.12	266,292.65	15
Workforce Innovation & Opportunity Act - Outreach & Strategic Implementation	Various	200,520.00	84,953.98	115,566.02	42.37%	169,907.96	30,612.04	16
Workforce Innovation & Opportunity Act Direct Client Services	Various	145,591.00	71,169.01	74,421.99	48.88%	142,338.02	3,252.98	17
Workforce Innovation & Opportunity Act		1,545,957.77	617,456.02	928,501.75	39.94%	1,234,912.04		18
Title III Aging Planning & Admin	6/30/2022	238,373.14	96,387.21	141,985.93	40.44%	202,377.27	35,995.87	19
Title III-B Support Services	6/30/2022	637,599.38	197,668.95	439,930.43	31.00%	434,345.01	203,254.37	20
Title III-B Ombudsman	6/30/2022	27,501.00	13,750.50	13,750.50	50.00%	27,501.00	0.00	21
Title III-C1 Congregate Meals	6/30/2022	515,076.36	307,987.45	207,088.91	59.79%	592,618.15	-152,805.83	22
Title III-C2 Home Delivered	6/30/2022	439,369.31	189,784.80	249,584.51	43.19%	411,228.00	28,141.31	23
Title III-D Preventive Health	6/30/2022	33,442.00	592.80	32,849.20	1.77%	592.80	32,849.20	24
Title III-E Caregiver	6/30/2022	289,136.54	95,583.19	193,553.35	33.06%	193,852.27	95,284.27	25
Title VII Elder Abuse	6/30/2022	5,639.75	1,481.00	4,158.75	26.26%	2,975.30	2,664.45	26
Title VII Ombudsman	6/30/2022	28,015.75	13,361.83	14,653.92	47.69%	18,213.25	9,802.50	27
Nutrition Services Incentive Prog (NSIP)	6/30/2022	65,141.00	54,453.05	10,687.95	83.59%	65,141.00	0.00	28
Homecare Administration	6/30/2022	65,899.99	43,562.90	22,337.09	66.10%	79,033.88	-13,133.89	29
Homecare Social Services - NWD, CDC, ADRC State	6/30/2022	669,185.57	345,200.79	323,984.78	51.59%	681,583.29	-12,397.72	30
Homecare Home Delivered Meals	6/30/2022	196,826.40	101,872.80	94,953.60	51.76%	194,536.80	2,289.60	31
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/2022	34,919.00	17,642.38	17,276.62	50.52%	39,242.38	-4,323.38	32

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Budget (Proposed) to Expense Comparison
Through 12/31/2021**

Description	Ending Date	Proposed Budget	Expenses 12/31/2021	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Personal Care Attendant Program (PCAP) Administration	6/30/2022	58,787.33	27,080.38	31,706.95	46.06%	52,350.58	6,436.75	33
Personal Care Attendant Program Subsidy & Coordination (PCAP)	6/30/2022	526,826.28	157,756.27	369,070.01	29.94%	315,938.53	210,887.75	34
ADRC - Medicaid Federal Funding	on going	55,404.00	0.00	55,404.00	0.00%	0.00	55,404.00	35
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/2022	17,208.25	4,112.21	13,096.04	23.90%	7,147.19	10,061.06	36
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/2022	5,104.64	2,684.58	2,420.06	52.59%	5,946.12	-841.48	37
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/2022	14,315.78	3,705.69	10,610.09	25.89%	6,710.25	7,605.53	38
Functional Assessment Service Team	6/30/2022	1,000.00	129.70	870.30	12.97%	907.90	92.10	39
State Long Term Care Ombudsman	6/30/2022	37,875.00	18,937.50	18,937.50	50.00%	37,875.00	0.00	40
Participant Directed Services - Case Mgmt. & Financial	6/30/2022	759,879.74	355,387.97	404,491.77	46.77%	740,772.65	19,107.09	41
Participant Directed Services - Direct Client Services	6/30/2022	3,434,465.05	1,521,172.46	1,913,292.59	44.29%	3,081,441.20	353,023.85	42
Preferred Community Health Partners (PCHP)		1,032.25	4,502.07	-3,469.82	436.14%	5,308.62	-4,276.37	43
Service Providers	on going	8,167.11	0.00	8,167.11	0.00%	0.00	8,167.11	44
KY Prescription Assistance Program - Services (KPAP)	6/30/2022	54,334.00	26,157.65	28,176.35	48.14%	52,552.01	1,781.99	45
KY Prescription Assistance Program - Admin (KPAP)	6/30/2022	3,500.00	1,326.63	2,173.37	37.90%	3,418.41	81.59	46
Aging Totals		8,224,024.62	3,602,282.76	4,621,741.86	43.80%	7,253,608.86		47
Trust/General Fund	6/30/2022	118,661.00	25,733.61	92,927.39	21.69%			48
City of Bradfordsville CDBG #19-022	on going	20,000.00	12,422.97	7,577.03	62.11%	To Be Invoiced \$2,500		49
City of Caneyville CDBG #19-028	on going	25,000.00	6,883.15	18,116.85	27.53%	To Be Invoiced \$25,000		50
City of Lebanon CDBG #20-011	on going	30,000.00	9,573.23	20,426.77	31.91%	To Be Invoiced \$20,000		51
City of Muldraugh CDBG #20-021	on going	30,000.00	4,638.78	25,361.22	15.46%	To Be Invoiced \$30,000		52
City of Springfield Comp Plan/Zoning Ordinance	12/31/2022	150.00	106.85	43.15		Inv. At \$75/hour		53
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/2022	2,000.00	103.46	1,896.54	5.17%	To Be Invoiced		54
Marion Co. Industrial Foundation Revolving Fund (RF)	6/30/2022	2,500.00	0.00	2,500.00	0.00%	To Be Invoiced		55
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		56
Hodgenville SRF - Phase 1a	on going	20,000.00	18,111.38	1,888.62	90.56%	To Be Invoiced \$3,000		57
Hodgenville SRF - South Lincoln	on going	10,000.00	7,976.01	2,023.99	79.76%	To Be Invoiced \$2,000		58
Hodgenville SRF - Sewer Phase II	on going	15,000.00	15,172.99	-172.99	101.15%	To Be Invoiced \$4,000		59
City of Brandenburg KIA-Tobacco Development Fund	on going	3,000.00	3,299.74	-299.74	109.99%	To Be Invoiced \$3,000		60
Internet Services	6/30/2022	9,225.00	8,276.85	948.15	89.72%	17,109.51	-7,884.51	61
Computer Support	6/30/2022	1,200.00	1,303.93	-103.93	108.66%	Inv. At \$75/hour	-594.92	62
District Contracts		304,236.00	132,616.13	171,619.87	43.59%	17,109.51		63
Agency Totals		11,769,191.45	5,280,664.59	6,488,526.86	44.87%	9,697,509.27		64
Agency Totals Less District Contracts Section		11,464,955.45	5,148,048.46	6,316,906.99	44.90%	9,680,399.76		65