

## Balance Sheet

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

Period From : 07/01/2021 to 03/31/2022

**Assets:**

10000	Cash in Bank - Operation (ADD)	21,696.30	
10000	Cash in Bank - Participant Directed Services (PDS)	242,970.70	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	117,424.86	
10001	WIOA-Fixed Assets (WIOA)	44,599.06	
10013	Accounts Receivable - WIOA (WIOA)	18,454.55	
10028	Accounts Receivable - TRADE (WIOA)	1,725.99	
10100	Cash in Bank - Trust	1,357,408.06	
10300	Cash in Bank - RLF	206,976.80	
10310	Cash in Bank - CARES Act RLF	57,210.41	
10450	Cash in Bank - Service Providers	8,168.12	
10700	CD - Accrued Leave Fund	53,741.69	
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	7,438.89	a
11500	Accounts Receivable from Operations to Trust	499,629.50	a
11800	Accounts Receivable from RLF to Operations	514.44	a
12100	Accounts Receivable - Federal/State (ADD)	633,444.24	
12100	Accounts Receivable - Federal/State (PDS)	72,657.32	
12400	Accounts Receivable - Non-ADD Transactions	94.00	
12600	Accounts Receivable - Trust District Contracts	21,480.00	
12900	Accounts Receivable - Other	7,086.68	
13100	Accounts Receivable - Trust Internet Services	659.33	
13200	Accounts Receivable - Local Match	8,077.80	
13600	Prepaid Health Insurance	32,341.96	
13602	Health Insurance - Medical Loss Ratio (MRL)	(1,690.84)	
13610	Prepaid EBC Annual Fee	225.00	
13700	Prepaid Dental Insurance	1,402.32	
13800	Prepaid Vision Insurance	331.13	
14000	Prepaid Workers Compensation	2,271.79	
14010	Prepaid Workers Compensation Dividend	(644.84)	
14011	Prepaid Workers Compensation Refund	(1,325.56)	
14020	Prepaid Acctg Annual Maint & Support	1,970.34	
14100	Prepaid Postage	4,310.12	
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	5,458.22	
14700	Prepaid LTDF Liability/Property Insurance	984.33	
14800	Prepaid Background Checks	310.00	
15000	Furniture & Equipment	68,784.13	
15100	Accum Deprec Furniture & Equipment	(67,673.57)	
15200	Computer Equipment Purchases	36,059.55	
15300	Accum Deprec Computer Equipment	(32,540.85)	
15400	Grant Purchased Assets	120,280.65	
15700	Vehicle Purchases	136,170.98	
15800	Accum Deprec Vehicles	(135,558.52)	
16000	Construction in Progress	50,258.76	
<b>Total Assets:</b>		<b>3,606,833.84</b>	

a - Not included in accounts receivable report calculations.

**Liabilities:**

20000	Accounts Payable (ADD)	192,763.76	
20000	Accounts Payable (WIOA)	134,185.20	
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)	1,970.20	
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00	
20200	Accounts Payable - LTADD Financial Admin (PDS)	4,700.00	
20250	Accounts Payable - LTADD Traditional (PDS)	4,600.00	
20300	Accounts Payable - LTADD Support Broker (PDS)	61,213.06	
20501	941X Refund/Payable (PDS)	1,386.00	
20900	Medical Insurance Withholding (W/H) Payable (ADD)	(3,104.32)	
20908	Garnishment (PDS)	0.01	
21000	Colonial Insurance W/H Payable	(495.09)	
21200	Accounts Payable - Unemployment (PDS)	11,309.96	
21300	COBRA Premium Payable	(1,252.76)	
21600	Dental Insurance W/H Payable	(162.53)	
21700	Vision Insurance W/H Payable	(31.88)	
22200	Accounts Payable to Operations from Trust	7,438.89	b
22310	Accounts Payable to Trust from RLF CARES	2,500.00	b
22400	Accounts Payable to Operations from RLF	514.44	b
22500	Accounts Payable to Trust from Operations	499,629.50	b
22830	Accounts Payable to KACo	209.67	
23000	Accrued Wages Payable (ADD)	68,786.70	
23100	Accrued Vacation Liability (ADD)	96,546.86	
23400	Accrued Expenses Other	61.50	
23500	Accrued FICA/MC (ADD)	4,994.27	
23600	Accrued CERS Retirement	40,433.37	
23900	Accrued Audit	17,505.00	
23901	Accrued Auditor of Public Accounts Audit/Review	664.00	
25000	Deferred Revenue (ADD)	2,197.00	
25000	Deferred Revenue (PDS)	4,392.80	
25010	Def Rev - Local Contributions	1,849.00	
25011	Def Rev - ADF Funds for Haz Mit Match	11,227.40	
25062	Def Rev - Washington Co. Match	273.13	
26000	Funds due to Grantor - Operations	11,075.72	
26000	Funds due to Grantor - Operations	72.82	
<b>Total Liabilities:</b>		<b>1,406,929.87</b>	

b - Not included in liability report calculations.

**Projects**

30000	Joint Funding Agreement	(48,208.59)
30001	WIA Fixed Assets (WIOA)	44,599.06
30100	KTC Regional Transportation	(1,652.02)
30193	KTC Local Road Updates - Centerline	(7,005.26)
30200	EDA RLF Administration	1,797.73
30221	Kentucky Infrastructure Authority	(12,105.80)
30803	FEMA Hazard Mitigation Grant	(0.10)
32001	Workforce Innovation & Opportunity Act	(71,932.14)
33000	Homecare Administration	(0.06)
33332	ADRC - Medicaid Federal Funding	48,767.81
33361	ACA MIPPA/ADRC	(1.91)
33373	Functional Assessment Service Team	1.83
33440	Participation Directed Services (PDS)	(23,798.05)
33465	Preferred Community Health Partners - PCHP	(3,295.42)
33495	Service Providers & Elder Abuse Coalition	8,168.12
35000	Trust General Fund	68,104.11
35257	Nelson County Reapportionment	(311.00)
35321	City of Bradfordsville CDBG #19-022	4,170.95
35331	City of Caneyville CDBG #19-028	(9,545.58)
35363	City of Lebanon CDBG #20-011	2,061.97
35382	City of Muldraugh CDBG #20-029	(5,240.59)
35415	City of Springfield Comp Plan/Zoning Ordinance	44.44
35440	Leitchfield/Grayson Co IDC RF	1,757.82
35445	Marion Co. IF RF	2,360.03
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)
35751	City of Bradfordsville ARPA Fund Assistance	500.00
35753	City of Clarkson ARPA Fund Assistance	472.81
35754	City of Cloverport ARPA Fund Assistance	663.32
35755	City of New Haven ARPA Fund Assistance	455.32
35756	City of Irvington ARPA Fund Assistance	722.81
35760	City of West Point ARPA Fund Assistance	500.00
35940	City of Brandenburg KIA-TDF DC	(3,299.74)
36800	Internet Service DC	(3,675.53)
38000	RLF - EDA	205,230.24
38001	EDA CARES Act RLF	54,710.41
39000	Operational Cost Pool	0.21
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
<b>Total Projects</b>		<b>2,174,409.26</b>
<b>Total Liabilities and Projects</b>		<b>3,581,339.13</b>
<b>Net Difference to be Reconciled - Annual Leave Adjustment</b>		<b>25,494.71</b>

**Lincoln Trail Area Development District  
Budget (Proposed) to Expense Comparison  
Through 03/31/2022**

Description	Ending Date	Proposed Budget	Expenses 03/31/2022	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Joint Funding Agreement (JFA)	6/30/22	200,855.06	157,047.25	43,807.81	78.19%	199,490.41	1,364.65	1
JFA CARES Act - 1st Year	6/30/22	392,000.00	150,968.69	241,031.31	38.51%	151,568.69	240,431.31	2
Regional Transportation Planning	6/30/22	86,949.00	66,860.02	20,088.98	76.90%	88,689.31	-1,740.31	3
Metropolitan Planning Organization (MPO)	6/30/22	145,000.00	97,780.65	47,219.35	67.43%	142,856.49	2,143.51	4
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	5
Federal Transit Administration (FTA)	6/30/22	20,000.00	518.05	19,481.95	2.59%	602.05	19,397.95	6
Local Road Updates - Centerline	6/17/22	18,200.00	7,950.98	10,249.02	43.69%	21,090.62	-2,890.62	7
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/22	6,847.00	3,021.53	3,825.47	44.13%	3,226.43	3,620.57	8
EDA CARES Act RLF Admin 2 Year Project	6/30/22	50,000.00	37,665.54	12,334.46	75.33%	37,916.19	12,083.81	9
Kentucky Infrastructure Authority (KIA)	6/30/22	66,000.00	45,105.80	20,894.20	68.34%	66,699.71	-699.71	10
DOD - Office of Local Defense Community Cooperation	1/31/22	278,230.00	222,345.50	55,884.50	79.91%	222,345.50	55,884.50	11
FEMA Hazard Mitigation - 23 Month Project	12/6/22	180,891.99	82,040.89	98,851.10	45.35%	82,302.22	98,589.77	12
<b>Community Development Totals</b>		<b>1,694,973.05</b>	<b>1,102,999.90</b>	<b>591,973.15</b>	<b>65.07%</b>	<b>1,248,482.62</b>		13
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	462,980.00	335,562.31	127,417.69	72.48%	439,600.00	23,380.00	14
Workforce Innovation & Opportunity Act - Case Management Costs & One Stop Operator	Various	536,866.77	346,214.57	190,652.20	64.49%	461,619.43	75,247.34	15
Workforce Innovation & Opportunity Act - Outreach & Strategic Implementation	Various	200,520.00	132,103.27	68,416.73	65.88%	176,137.69	24,382.31	16
Workforce Innovation & Opportunity Act Direct Client Services	Various	345,591.00	188,761.21	156,829.79	54.62%	251,681.61	93,909.39	17
<b>Workforce Innovation &amp; Opportunity Act</b>		<b>1,545,957.77</b>	<b>1,002,641.36</b>	<b>543,316.41</b>	<b>64.86%</b>	<b>1,329,038.73</b>		18
Title III Aging Planning & Admin	6/30/22	238,373.14	150,805.05	87,568.09	63.26%	207,526.29	30,846.85	19
Title III-B Support Services	6/30/22	637,599.38	327,907.37	309,692.01	51.43%	480,036.53	157,562.85	20
Title III-B Ombudsman	6/30/22	27,501.00	20,625.75	6,875.25	75.00%	27,501.00	0.00	21
Title III-C1 Congregate Meals	6/30/22	515,076.36	477,582.39	37,493.97	92.72%	701,491.05	-186,414.69	22
Title III-C2 Home Delivered	6/30/22	439,369.31	295,264.80	144,104.51	67.20%	414,172.80	25,196.51	23
Title III-D Preventive Health	6/30/22	33,442.00	1,017.80	32,424.20	3.04%	1,317.80	32,124.20	24
Title III-E Caregiver	6/30/22	289,136.54	145,224.69	143,911.85	50.23%	207,627.24	81,509.30	25
Title VII Elder Abuse	6/30/22	5,639.75	2,377.62	3,262.13	42.16%	4,466.94	1,172.81	26
Title VII Ombudsman	6/30/22	28,015.75	15,764.88	12,250.87	56.27%	18,162.87	9,852.88	27
Nutrition Services Incentive Prog (NSIP)	6/30/22	65,141.00	65,141.00	0.00	100.00%	65,141.00	0.00	28
Homecare Administration	6/30/22	65,899.99	55,023.44	10,876.55	83.50%	64,034.45	1,865.54	29
Homecare Social Services	6/30/22	669,185.20	502,395.96	166,789.24	75.08%	665,477.73	3,707.47	30
Homecare Home Delivered Meals	6/30/22	196,826.40	146,001.60	50,824.80	74.18%	180,418.29	16,408.11	31
FY22 Disaster Relief - Tornado		4,727.77	4,727.77	0.00	100.00%	4,727.77	0.00	
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/22	34,919.00	28,442.38	6,476.62	81.45%	34,919.00	0.00	32
Personal Care Attendant Program (PCAP) Administration	6/30/22	58,536.00	43,139.45	15,396.55	73.70%	58,536.00	0.00	33
Personal Care Attendant Program Subsidy & Coordination (PCAP)	6/30/22	526,826.28	227,198.23	299,628.05	43.13%	292,529.11	234,297.17	34

**Lincoln Trail Area Development District  
Budget (Proposed) to Expense Comparison  
Through 03/31/2022**

Description	Ending Date	Proposed Budget	Expenses 03/31/2022	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
ADRC - Medicaid Federal Funding	on going	53,897.81	0.00	53,897.81	0.00%	0.00	53,897.81	35
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/22	17,208.25	6,204.49	11,003.76	36.06%	8,647.93	8,560.32	36
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/22	5,104.64	4,231.35	873.29	82.89%	5,104.64	0.00	37
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/22	14,315.78	5,249.28	9,066.50	36.67%	6,748.35	7,567.43	38
Functional Assessment Service Team	6/30/22	1,000.00	836.14	163.86	83.61%	836.14	163.86	39
State Long Term Care Ombudsman	6/30/22	37,875.00	28,406.25	9,468.75	75.00%	37,875.00	0.00	40
Participant Directed Services - Case Mgmt. & Financial	6/30/22	777,740.00	533,230.42	244,509.58	68.56%	701,999.23	75,740.77	41
Participant Directed Services - Direct Client Services	6/30/22	3,434,465.05	2,369,542.88	1,064,922.17	68.99%	3,219,918.77	214,546.28	42
Preferred Community Health Partners (PCHP)		1,250.25	4,545.67	-3,295.42	363.58%	4,545.67	-3,295.42	43
Service Providers	on going	8,168.12	0.00	8,168.12	0.00%	0.00	8,168.12	44
KY Prescription Assistance Program - Services (KPAP)	6/30/22	54,334.00	39,642.15	14,691.85	72.96%	53,013.57	1,320.43	45
KY Prescription Assistance Program - Admin (KPAP)	6/30/22	3,500.00	2,486.53	1,013.47	71.04%	3,250.66	249.34	46
<b>Aging Totals</b>		<b>8,245,073.77</b>	<b>5,503,015.34</b>	<b>2,742,058.43</b>	<b>66.74%</b>	<b>7,470,025.83</b>		47
<b>-35140.62%</b>								
Trust/General Fund	6/30/22	118,661.00	28,769.33	89,891.67	24.24%			48
Nelson County Reapportionment		2,080.00	2,391.00	-311.00	114.95%		-311.00	49
City of Bradfordsville CDBG #19-022	on going	20,000.00	13,329.05	6,670.95	66.65%	To Be Invoiced \$2,500		50
City of Caneyville CDBG #19-028	on going	25,000.00	9,545.58	15,454.42	38.18%	To Be Invoiced \$25,000		51
City of Lebanon CDBG #20-011	on going	30,000.00	12,938.03	17,061.97	43.13%	To Be Invoiced \$15,000		52
City of Muldraugh CDBG #20-021	on going	30,000.00	5,240.59	24,759.41	17.47%	To Be Invoiced \$30,000		53
City of Springfield Comp Plan/Zoning Ordinance	12/31/22	150.00	105.56	44.44		Inv. At \$75/hour		54
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/22	2,000.00	242.18	1,757.82	12.11%	Invoiced - Paid in Full	1,531.58	55
Marion Co. Industrial Foundation Revolving Fund (RF)	6/30/22	2,500.00	139.97	2,360.03	5.60%	Invoiced	2,133.79	56
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		57
Hodgenville SRF - Phase 1a	on going	20,000.00	18,111.38	1,888.62	90.56%	To Be Invoiced \$3,000		58
Hodgenville SRF - South Lincoln	on going	10,000.00	7,976.01	2,023.99	79.76%	To Be Invoiced \$2,000		59
Hodgenville SRF - Sewer Phase II	on going	15,000.00	15,172.99	-172.99	101.15%	To Be Invoiced \$4,000		60
City of Bradfordsville - ARPA Assistance	on going	2,000.00	0.00	2,000.00	0.00%	To Be Invoiced \$1,499		61
City of Clarkson - ARPA Assistance	on going	2,000.00	27.19	1,972.81	1.36%	To Be Invoiced \$1,500		62
City of Cloverport - ARPA Assistance	on going	3,000.00	86.68	2,913.32	2.89%	To Be Invoiced \$2,250		63
City of New Haven - ARPA Assistance	on going	2,000.00	44.68	1,955.32	2.23%	To Be Invoiced \$1,500		64
City of Irvington - ARPA Assistance	on going	3,000.00	27.19	2,972.81	0.91%	To Be Invoiced \$2,250		65
City of West Point - ARPA Assistance	on going	2,000.00	0.00	2,000.00	0.00%	To Be Invoiced \$1,500		66
City of Brandenburg KIA-Tobacco Development Fund	on going	3,000.00	3,299.74	-299.74	109.99%	To Be Invoiced \$3,000		67
Internet Services	6/30/22	9,470.00	13,032.86	-3,562.86	137.62%	15,478.46	-6,008.46	68
Computer Support	6/30/22	1,631.25	1,743.92	-112.67	106.91%	Inv. At \$75/hour	-112.67	69
<b>District Contracts</b>		<b>320,992.25</b>	<b>151,237.11</b>	<b>169,755.14</b>	<b>47.12%</b>	<b>15,478.46</b>		70
								71
<b>Agency Totals</b>		<b>11,806,996.84</b>	<b>7,759,893.71</b>	<b>4,047,103.13</b>	<b>65.72%</b>	<b>10,063,025.64</b>		72
<b>Agency Totals Less District Contracts Section</b>		<b>11,486,004.59</b>	<b>7,608,656.60</b>	<b>3,877,347.99</b>	<b>66.24%</b>	<b>10,047,547.18</b>		73