

## Balance Sheet

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

**Period From : 07/01/2021 to 06/30/2022**

**Assets:**

10000	Cash in Bank - Operation (ADD)	422,237.98
10000	Cash in Bank - Participant Directed Services (PDS)	18,691.84
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	41,270.98
10001	WIOA-Fixed Assets (WIOA)	52,148.10
10013	Accounts Receivable - WIOA (WIOA)	178,320.28
10028	Accounts Receivable - TRADE (WIOA)	2,995.84
10100	Cash in Bank - Trust	1,415,212.24
10300	Cash in Bank - RLF	217,744.45
10310	Cash in Bank - CARES Act RLF	68,999.57
10450	Cash in Bank - Service Providers	8,169.14
10700	CD - Accrued Leave Fund	53,836.51
11000	Petty Cash Fund - Trust	100.00
11500	Accounts Receivable from Operations to Trust	394,591.62 a
11600	Accounts Receivable from Operations to RLF	2,409.96 a
11800	Accounts Receivable from RLF to Operations	498.01 a
12100	Accounts Receivable - Federal/State (ADD)	186,990.01
12100	Accounts Receivable - Federal/State (PDS)	342,959.66
12110	Accounts Receivable - PDS State (ADD)	68,356.25
12300	Accounts Receivable - WIOA to Operations	101,513.16
12600	Accounts Receivable - Trust District Contracts	23,500.00
12900	Accounts Receivable - Other	350.52
12970	Accounts Receivable - KPPA (CERS)	975.63
13000	Accounts Receivable - Employee Fund	857.00
13100	Accounts Receivable - Trust Internet Services	175.00
13200	Accounts Receivable - Local Match	7,451.80
13400	Accounts Receivable - PDS to Operations	74,226.95
13600	Prepaid Health Insurance	2,172.24
13610	Prepaid EBC Annual Fee	150.00
13700	Prepaid Dental Insurance	59.82
13800	Prepaid Vision Insurance	10.82
14000	Prepaid Workers Compensation	(1,107.75)
14100	Prepaid Postage	2,629.78
14300	Prepaid Other	1,220.00
14410	Prepaid Travel - Wex Marathon	750.00
14420	Prepaid Travel - Wex Shell	100.00
14430	Prepaid Travel - BP	600.00
14500	Prepaid Bond/Liability Insurance	1,496.96
14800	Prepaid Background Checks	310.00
15000	Furniture & Equipment	169,301.64
15100	Accum Deprec Furniture & Equipment	(71,082.59)
15200	Computer Equipment Purchases	34,587.82
15300	Accum Deprec Computer Equipment	(32,136.97)
15400	Grant Purchased Assets	112,112.58
15700	Vehicle Purchases	136,170.98
15800	Accum Deprec Vehicles	(136,170.98)
19200	RLF A/R - Notes Receivable EDA	262,659.39
19201	RLF CARES Act A/R - Notes Receivable EDA	103,608.60
	<b>Total Assets:</b>	<b>4,272,024.84</b>

a - Not included in accounts receivable report calculations.

**Liabilities:**

20000	Accounts Payable (ADD)	214,141.49
20000	Accounts Payable (WIOA)	103,784.25
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	101,513.16
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)	3,238.90
20013	Accrued Expenditures (WIOA)	13,869.49
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)	4,407.50
20300	Accounts Payable - LTADD Support Broker (PDS)	62,922.50
20350	Accounts Payable - LTADD Support Broker Appendix K 15% (PDS)	2,196.95
20501	941X Refund/Payable (PDS)	10,295.01
20502	FICA/MC Payable Mains'l (PDS)	8,909.01
20601	Federal W/H Mains'l (PDS)	3,859.87
20701	KY W/H Mains'l (PDS)	3,920.67
20801	Local Tax Mains'l (PDS)	1,660.44
20900	Medical Insurance Withholding (W/H) Payable (ADD)	(3,195.24)
20901	Garnishment Mains'l (PDS)	380.20
21000	Colonial Insurance W/H Payable	495.09
21200	Accounts Payable - Unemployment (PDS)	12,726.43
21600	Dental Insurance W/H Payable	(170.01)
21700	Vision Insurance W/H Payable	(33.23)
22400	Accounts Payable to Operations from RLF	498.01 b
22500	Accounts Payable to Trust from Operations	394,591.62 b
22600	Accounts Payable to RLF from Operations	2,409.96 b
23000	Accrued Wages Payable (ADD)	74,097.87
23100	Accrued Vacation Liability (ADD)	89,814.12
23400	Accrued Expenses Other	9,237.44
23500	Accrued FICA/MC (ADD)	5,392.55
23900	Accrued Audit	23,340.00
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00
25000	Deferred Revenue (ADD)	54,015.97
25000	Deferred Revenue (PDS)	4,392.80
25010	Def Rev - Local Contributions	4,046.00
25011	Def Rev - ADF Funds for Haz Mit Match	10,349.02
25250	Def Rev - PDS 85% Appendix K (ADD)	58,102.80
25250	Def Rev - PDS 85% Appendix K (PDS)	12,446.80
26000	Funds due to Grantor - Operations	17,997.18
28000	Expense Reimbursement Control	137.20
	<b>Total Liabilities:</b>	<b><u>1,540,506.44</u></b>

b - Not included in liability report calculations.

**Projects**

30001	WIA Fixed Assets	52,148.10
35321	City of Bradfordsville CDBG #19-022	3,371.22
35331	City of Caneyville CDBG #19-028	3,338.98
35363	City of Lebanon CDBG #20-011	1,469.51
35382	City of Muldraugh CDBG #20-029	2,680.32
35751	City of Bradfordsville ARPA Fund Assistance	47.39
35753	City of Clarkson ARPA Fund Assistance	265.06
35754	City of Cloverport ARPA Fund Assistance	626.24
35755	City of New Haven ARPA Fund Assistance	380.00
35756	City of Irvington ARPA Fund Assistance	664.14
35757	LaRue County ARPA Fund Assistance	(451.00)
35760	City of West Point ARPA Fund Assistance	100.38
38000	RLF - EDA	478,673.71
38001	EDA CARES Act RLF	172,608.17
39600	Invested in Fixed Assets	112,112.58
39620	Fund Balance - Trust General Fund	1,899,841.52
39630	Fund Balance - RLF Admin Unrestricted	3,642.08
	<b>Total Projects</b>	<b><u>2,731,518.40</u></b>
	<b>Total Liabilities and Projects</b>	<b><u>4,272,024.84</u></b>
	<b>Net Difference to be Reconciled - Annual Leave Adjustment</b>	<b><u>0.00</u></b>

**Lincoln Trail Area Development District  
Budget/Revenue to Expense Comparison  
Through 06/30/2022**

**Revenue Figures**

Budget Figures

Description	Ending Date	Budget/ Revenue	Expenses 06/30/2022	(Over)/Under Expended	% Expended To Date	Funds added to (+) or Applied (-) from General Fund	Carryover to FY23	Due to Grantor/ Unspent Funds
Joint Funding Agreement (JFA)	6/30/2022	200,855.06	207,622.74	-6,767.68	103.37%	-6,767.68		
JFA CARES Act - 1st Year	12/31/2022	392,000.00	162,336.73	229,663.27	41.41%		229,663.27	
Regional Transportation Planning	6/30/2022	86,949.00	90,810.42	-3,861.42	104.44%	-3,861.42		
Metropolitan Planning Organization (MPO)	6/30/2022	145,000.00	134,664.07	10,335.93	92.87%			10,335.93
MPO - East E-town Transportation Connectivity Study	10/31/2021	250,000.00	231,695.00	18,305.00	92.68%			18,305.00
Federal Transit Administration (FTA)	6/30/2022	20,000.00	608.14	19,391.86	3.04%			19,391.86
Local Road Updates - Centerline	6/17/2022	18,200.00	23,829.54	-5,629.54	130.93%	-5,629.54		
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/2022	6,329.78	3,919.82	2,409.96	61.93%	2,409.96	Restricted	
EDA CARES Act RLF Admin 2 Year Project	6/30/2022	37,665.54	38,398.03	-732.49	101.94%	-732.49		12,359.46
Kentucky Infrastructure Authority (KIA)	6/30/2022	66,000.00	67,716.38	-1,716.38	102.60%	-1,716.38		
DOD - Office of Local Defense Community Cooperation	1/31/2022	278,230.00	222,345.50	55,884.50	79.91%			55,884.50
FEMA Hazard Mitigation - 23 Month Project	12/6/2022	180,891.99	81,930.61	98,961.38	45.29%		98,961.38	
<b>Community Development Totals</b>		<b>1,682,121.37</b>	<b>1,265,876.98</b>	<b>416,244.39</b>	<b>75.25%</b>	<b>-16,297.55</b>	<b>328,624.65</b>	<b>116,276.75</b>
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	462,980.00	437,075.47	25,904.53	94.40%			
Workforce Innovation & Opportunity Act - Case Management Costs & One Stop Operator	Various	536,866.77	502,464.51	34,402.26	93.59%			
Workforce Innovation & Opportunity Act - Outreach & Strategic Implementation	Various	200,520.00	242,915.80	-42,395.80	121.14%			
Workforce Innovation & Opportunity Act Direct Client Services	Various	345,591.00	252,913.23	92,677.77	73.18%			
<b>Workforce Innovation &amp; Opportunity Act</b>		<b>1,545,957.77</b>	<b>1,435,369.01</b>	<b>110,588.76</b>	<b>92.85%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Title III Aging Planning & Admin	6/30/2022	253,660.46	195,848.28	57,812.18	77.21%		57,812.18	
Title III-B Support Services	6/30/2022	652,975.46	502,646.85	150,328.61	76.98%		150,328.61	
Title III-B Ombudsman	6/30/2022	27,501.00	27,501.00	0.00	100.00%			
Title III-C1 Congregate Meals	6/30/2022	877,753.71	685,744.56	192,009.15	78.12%		192,009.15	
Title III-C2 Home Delivered	6/30/2022	590,592.56	425,052.00	165,540.56	71.97%		165,540.56	
Title III-D Preventive Health	6/30/2022	40,031.00	20,721.83	19,309.17	51.76%		19,309.17	
Title III-E Caregiver	6/30/2022	346,598.96	219,109.15	127,489.81	63.22%		127,489.81	
Title VII Elder Abuse	6/30/2022	7,891.64	6,548.06	1,343.58	82.97%		1,343.58	
Title VII Ombudsman	6/30/2022	24,957.94	23,529.88	1,428.06	94.28%		1,428.06	
Nutrition Services Incentive Prog (NSIP)	6/30/2022	65,141.00	65,141.00	0.00	100.00%			
Homecare Administration	6/30/2022	65,899.99	65,899.99	0.00	100.00%			
Homecare Social Services	6/30/2022	630,317.41	630,317.41	0.00	100.00%			
Homecare Home Delivered Meals	6/30/2022	190,000.80	190,000.80	0.00	100.00%			
FY22 Disaster Relief - Tornado		4,727.77	4,727.77	0.00	100.00%			
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/2022	34,919.00	34,919.00	0.00	100.00%			
Personal Care Attendant Program (PCAP) Administration	6/30/2022	58,536.00	58,536.00	0.00	100.00%			0.00
Personal Care Attendant Program Subsidy & Coordination (PCAP)	6/30/2022	526,826.28	314,107.77	212,718.51	59.62%			212,718.51

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ADRC - Medicaid Federal Funding	on going	<b>49,469.81</b>	4,007.84	45,461.97	8.10%	Deferred Revenue	\$45,461.97		36
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/2022	21,227.66	10,405.67	10,821.99	49.02%		10,821.99		37
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/2022	5,920.65	5,054.69	865.96	85.37%		865.96		38
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/2022	18,174.94	9,340.34	8,834.60	51.39%		8,834.60		39
Functional Assessment Service Team	6/30/2022	<b>1,000.00</b>	1,138.36	-138.36	113.84%	-138.36			40
State Long Term Care Ombudsman	6/30/2022	<b>37,875.00</b>	37,875.00	0.00	100.00%				41
Participant Directed Services - Case Mgmt. & Financial	6/30/2022	<b>813,643.06</b>	752,221.27	61,421.79	92.45%	61,421.79			42
Participant Directed Services - Direct Client Services	6/30/2022	<b>3,751,379.67</b>	3,751,379.67	0.00	100.00%				43
Preferred Community Health Partners (PCHP)		<b>1,250.25</b>	4,508.21	-3,257.96	360.58%	-3,257.96			44
Service Providers	on going	<b>8,168.12</b>	0.00	8,168.12	0.00%	Deferred Revenue	\$8,168.12		45
KY Prescription Assistance Program - Services (KPAP)	6/30/2022	<b>54,334.00</b>	54,401.73	-67.73	100.12%	-67.73			46
KY Prescription Assistance Program - Admin (KPAP)	6/30/2022	<b>3,500.00</b>	3,559.57	-59.57	101.70%	-59.57			47
<b>Aging Totals</b>		<b>9,164,274.14</b>	<b>8,104,243.70</b>	<b>1,060,030.44</b>	<b>88.43%</b>	<b>57,898.17</b>	<b>735,783.67</b>	<b>212,718.51</b>	48
Trust/General Fund	6/30/2022	<b>82,874.76</b>	36,732.77	46,141.99	44.32%	46,141.99			49
Nelson County Reapportionment		<b>2,080.00</b>	2,371.16	-291.16	114.00%	-291.16			50
City of Bradfordsville CDBG #19-022	on going	20,000.00	14,128.78	5,871.22	70.64%		5,871.22		51
City of Caneyville CDBG #19-028	on going	25,000.00	11,661.03	13,338.97	46.64%		13,338.97		52
City of Lebanon CDBG #20-011	on going	30,000.00	13,530.49	16,469.51	45.10%		16,469.51		53
City of Muldraugh CDBG #20-021	on going	30,000.00	7,319.69	22,680.31	24.40%		22,680.31		54
City of Springfield Comp Plan/Zoning Ordinance	12/31/2022	<b>150.00</b>	104.64	45.36	69.76%	45.36			55
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/2022	2,000.00	240.36	1,759.64	12.02%	1,759.64			56
Marion Co. Industrial Foundation Revolving Fund (RF)	6/30/2022	2,500.00	138.87	2,361.13	5.55%	2,361.13			57
City of Hodgenville - State Revolving Fund (SRF)	on going	<b>10,000.00</b>	19,013.18	-9,013.18	190.13%	-9,013.18			58
Hodgenville SRF - Phase 1a	on going	<b>17,000.00</b>	18,111.38	-1,111.38	106.54%	-1,111.38			59
Hodgenville SRF - South Lincoln	on going	<b>8,000.00</b>	7,976.01	23.99	99.70%	23.99			60
Hodgenville SRF - Sewer Phase II	on going	<b>11,000.00</b>	15,172.99	-4,172.99	137.94%	-4,172.99			61
City of Bradfordsville - ARPA Assistance	on going	2,000.00	452.61	1,547.39	22.63%		1,547.39		62
City of Clarkson - ARPA Assistance	on going	2,000.00	234.93	1,765.07	11.75%		1,765.07		63
City of Cloverport - ARPA Assistance	on going	3,000.00	123.76	2,876.24	4.13%		2,876.24		64
City of New Haven - ARPA Assistance	on going	2,000.00	120.00	1,880.00	6.00%		1,880.00		65
City of Irvington - ARPA Assistance	on going	3,000.00	85.87	2,914.13	2.86%		2,914.13		66
LaRue Co - ARPA Assistance	on going	0.00	450.99	-450.99					67
City of West Point - ARPA Assistance	on going	2,000.00	399.62	1,600.38	19.98%		1,600.38		68
City of Brandenburg KIA-Tobacco Development Fund	on going	0.00	3,299.74	-3,299.74		-3,299.74			69
Internet Services	6/30/2022	<b>9,391.92</b>	15,368.65	-5,976.73	163.64%	-5,976.73			70
Computer Support	6/30/2022	<b>1,968.75</b>	2,167.65	-198.90	110.10%	-198.90			71
<b>District Contracts</b>		<b>265,965.43</b>	<b>169,205.17</b>	<b>96,760.26</b>	<b>63.62%</b>	<b>26,268.03</b>	<b>70,943.22</b>	<b>0.00</b>	72
<b>Agency Totals</b>		<b>12,658,318.71</b>	<b>10,974,694.86</b>	<b>1,683,623.85</b>	<b>86.70%</b>	<b>67,868.65</b>	<b>1,135,351.54</b>	<b>328,995.26</b>	73

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**Revenue Figures**

Budget Figures

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<b>Agency Totals Less District Contracts Section</b>		<b>12,392,353.28</b>	<b>10,805,489.69</b>	<b>1,586,863.59</b>	<b>87.19%</b>	<b>41,600.62</b>	<b>1,064,408.32</b>	<b>328,995.26</b>