

Balance Sheet

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

Period From : 07/01/2022 to 09/30/2022

Assets:

10000	Cash in Bank - Operation (ADD)	12,178.07	
10050	Cash in Bank - Participant Directed Services (PDS)	602,616.99	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	19,872.65	
10001	WIOA-Fixed Assets (WIOA)	55,520.70	
10013	Accounts Receivable - WIOA (WIOA)	150,780.97	
10028	Accounts Receivable - TRADE (WIOA)	1,169.33	
10100	Cash in Bank - Trust	890,539.06	
10300	Cash in Bank - RLF	251,933.05	
10310	Cash in Bank - CARES Act RLF	83,198.79	
10450	Cash in Bank - Service Providers	8,170.17	
10700	CD - Accrued Leave Fund	53,931.50	
11000	Petty Cash Fund - Trust	100.00	
11400	Accounts Receivable from Trust to Operations	1,077.98	a
11500	Accounts Receivable from Operations to Trust	1,027,295.17	a
11600	Accounts Receivable from Operations to RLF	2,409.96	a
11800	Accounts Receivable from RLF to Operations	382.03	a
11801	Accounts Receivable from RLF CARES to Operations	94.71	a
12100	Accounts Receivable - Federal/State (ADD)	724,764.52	
12109	Accounts Receivable - State Prior Year (PDS)	1,325.14	
12110	Accounts Receivable - State (PDS)	118,373.17	
12400	Accounts Receivable - Non-ADD Transactions	132.02	
12600	Accounts Receivable - Trust District Contracts	23,500.00	
12700	Accounts Receivable - Local Contributions	65,721.00	
12900	Accounts Receivable - Other	8,742.86	
12970	Accounts Receivable - KPPA (CERS)	975.63	
13100	Accounts Receivable - Trust Internet Services	619.25	
13200	Accounts Receivable - Local Match	10,403.16	
13400	Accounts Receivable - PDS to Operations	74,153.56	
13600	Prepaid Health Insurance	32,807.40	
13602	Health Insurance - Medical Loss Ratio (MRL)	(12,047.03)	
13610	Prepaid EBC Annual Fee	75.00	
13700	Prepaid Dental Insurance	1,680.92	
13800	Prepaid Vision Insurance	378.75	
14000	Prepaid Workers Compensation	8,521.39	
14020	Prepaid Acctg Annual Maint & Support	5,911.54	
14100	Prepaid Postage	1,629.81	
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	15,553.99	
14700	Prepaid LTDF Liability/Property Insurance	3,167.49	
14800	Prepaid Background Checks	210.00	
15000	Furniture & Equipment	162,710.91	
15100	Accum Deprec Furniture & Equipment	(69,576.17)	
15200	Computer Equipment Purchases	35,665.80	
15300	Accum Deprec Computer Equipment	(33,118.21)	
15400	Grant Purchased Assets	112,112.58	
15700	Vehicle Purchases	136,170.98	
15800	Accum Deprec Vehicles	(136,170.98)	
16000	Construction In Progress	11,764.42	
	Total Assets:	<u>4,468,880.03</u>	

a - Not included in accounts receivable report calculations.

Liabilities:

20000	Accounts Payable (ADD)	231,431.03	
20000	Accounts Payable (WIOA)	153,402.75	
20025	Unapplied Donation (WIOA)	15,000.00	
20041	Funds Due to Grantor (WIOA)	1,970.20	
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00	
20510	FICA/MC Payable Mains'l (PDS)	25,047.38	
20520	941X Refund/Payable (PDS)	(7,523.01)	
20610	PDS Federal Taxes Mains'l	4,586.19	
20710	KY W/H Mains'l (PDS)	7,787.98	
20810	Local Tax Mains'l (PDS)	9,298.54	
20900	Medical Insurance Withholding (W/H) Payable (ADD)	(2,939.68)	
21000	Colonial Insurance W/H Payable	(404.37)	
21200	CERS Retirement W/H Payable	16.22	
21210	KLC Unemployment Comp Payable	711.60	
21219	PDS Unemployment PY	1,682.80	
21220	PDS SUTA Mains'l	4,786.25	
21230	PDS FUTA Mains'l	804.36	
21320	PDS Garnishments Mains'l	496.44	
21600	Dental Insurance W/H Payable	(163.30)	
21700	Vision Insurance W/H Payable	(31.80)	
22030	Accounts Payable To Oper from PDS	74,153.56	
22200	Accounts Payable To Oper from Trust	1,077.98	b
22400	Accounts Payable to Operations from RLF	382.03	b
22401	Accounts Payable to Operations from RLF CARES	94.71	b
22500	Accounts Payable to Trust from Operations	1,027,295.17	b
22600	Accounts Payable to RLF from Operations	2,409.96	b
23000	Accrued Wages Payable (ADD)	69,359.46	
23100	Accrued Vacation Liability (ADD)	89,814.12	
23400	Accrued Expenses Other	1,413.22	
23410	Accrued Expenses PDS	625.69	
23500	Accrued FICA/MC (ADD)	5,054.17	
23900	Accrued Audit	29,321.25	
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00	
25011	Def Rev - ADF Funds for Haz Mit Match	10,334.70	
25062	Def Rev - Washington County Match	881.47	
25240	PDS Deferred Revenue	14,742.88	
25250	Def Rev - PDS 85% Appendix K (ADD)	117,878.67	
25700	PDS Client Advance	197,503.86	
26000	Funds due to Grantor - Operations	17,997.18	
26200	PDS Due to Grantor - DAIL Overpayment	21,641.06	
28000	Expense Reimbursement Control	1,120.14	
	Total Liabilities:	<u>2,131,510.86</u>	

b - Not included in liability report calculations.

Projects

30000	Joint Funding Agreement	(97,751.47)
30001	WIA Fixed Assets	55,520.70
30100	KTC Regional Transportation	(1,025.99)
30193	KTC Local Road Updates - Centerline	(6,567.35)
30200	EDA RLF Admin	677.87
30201	EDA RLF CARES Admin	(490.39)
30221	Kentucky Infrastructure Authority	(24,138.16)
30452	OLDCC Fort Knox CUP Implementation	(6,855.83)
32001	Workforce Innovation & Opportunity Act	(106,766.69)
32550	Title III-E Caregiver	(5.41)
32560	Title VII Elder Abuse	(0.88)
33000	Homecare Administration	134.00
33332	ADRC - Medicare Federal Funding	48,509.67
33440	Participant Directed Services (PDS)	1,864.17
33441	PDS Direct Client Services	0.01
33495	Service Providers & Elder Abuse Coalition	7,745.17
33601	Prescription Assistance Program (KPAP)	1,317.59
35000	Trust General Fund	86,973.38
35321	City of Bradfordsville CDBG #19-022	(233.85)
35331	City of Caneyville CDBG #19-028	875.99
35363	City of Lebanon CDBG #20-011	12,038.25
35371	LaRue County CDBG #21-022	(1,010.07)
35382	City of Muldraugh CDBG #20-029	5,220.98
35440	Leitchfield/Grayson Co IDC RF	1,923.20
35445	Marion Co. IF RF	(76.80)
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	341.55
35756	City of Irvington ARPA Fund Assistance	664.14
35757	LaRue County ARPA Fund Assistance	1,972.06
35760	City of West Point ARPA Fund Assistance	100.38
36800	Internet Service District Contracts	4,115.90
37031	City of Irvington - Zoning Map Update	(683.67)
38000	RLF - EDA	250,318.90
38001	EDA CARES Act RLF	83,079.08
39000	Operational Cost Pool	(0.11)
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
	Total Projects	<u>2,334,321.19</u>
	Total Liabilities and Projects	<u>4,465,832.05</u>
	Net Difference to be Reconciled - Annual Leave Adjus	<u>3,047.98</u>

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 09/30/2022**

Description	Ending Date	Budget	Expenses 09/30/2022	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget
Joint Funding Agreement (JFA)	#####	334,398.89	97,751.47	236,647.42	29.23%	378,345.10	-43,946.21
JFA CARES Act - Carryover Funds	#####	229,663.27	3,314.25	226,349.02	1.44%	202,949.02	26,714.25
Regional Transportation Planning	#####	92,727.00	24,206.99	68,520.01	26.11%	76,459.19	16,267.81
Metropolitan Planning Organization (MPO)	#####	164,000.00	47,329.11	116,670.89	28.86%	168,265.35	-4,265.35
Federal Transit Administration (FTA)	#####	20,000.00	518.33	19,481.67	2.59%	554.87	19,445.13
Local Road Updates - Centerline	#####	18,200.00	6,567.35	11,632.65	36.08%	18,496.85	-296.85
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	#####	5,695.00	629.76	5,065.24	11.06%	3,107.37	2,587.63
EDA CARES Act RLF Admin	#####	1,202.59	786.38	416.21	65.39%	2,317.73	-1,115.14
Kentucky Infrastructure Authority (KIA)	#####	66,000.00	24,138.16	41,861.84	36.57%	77,373.34	-11,373.34
DOD - Office of Local Defense Community Coop 1st Year	#####	209,928.67	6,855.83	203,072.84	3.27%	60,624.26	149,304.41
FEMA Hazard Mitigation - 23 Month Project	#####	98,851.20	8,594.46	90,256.74	8.69%	14,739.75	84,111.45
Community Development Totals		1,240,666.62	220,692.09	1,019,974.53	17.79%	1,003,232.83	
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	473,890.85	106,766.69	367,124.16	22.53%	405,892.94	67,997.91
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	198,933.90	23,619.01	175,314.89	11.87%	70,857.03	128,076.87
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam)	Various	809,130.51	59,677.18	749,453.33	7.38%	179,031.54	630,098.97
Workforce Innovation & Opportunity Act - Rent	Various	27,399.92	13,699.96	13,699.96	50.00%	27,399.92	0.00
Workforce Innovation & Opportunity Act - Strategic Implementation (Heartland Communications)	Various	188,000.00	21,777.33	166,222.67	11.58%	65,331.99	122,668.01
Workforce Innovation & Opportunity Act - (Heartland Communications)	Various	5,807.99	0.00	5,807.99	0.00%	0.00	5,807.99
Workforce Innovation & Opportunity Act Direct Client Services	Various	308,135.48	48,460.00	259,675.48	15.73%	145,380.00	162,755.48
Workforce Innovation & Opportunity Act		2,011,298.65	274,000.17	1,737,298.48	13.62%	893,893.42	
Title III Aging Planning & Admin	#####	236,474.18	44,370.88	192,103.30	18.76%	172,366.18	64,108.00
Title III-B Support Services	#####	534,932.14	125,697.95	409,234.19	23.50%	483,500.51	51,431.63
Title III-B Ombudsman	#####	27,501.00	6,875.25	20,625.75	25.00%	27,501.00	0.00
Title III-C1 Congregate Meals	#####	604,771.94	112,194.24	492,577.70	18.55%	317,619.06	287,152.88
Title III-C2 Home Delivered	#####	441,798.31	50,061.60	391,736.71	11.33%	182,059.20	259,739.11
Title III-D Preventive Health	#####	40,489.17	2,380.00	38,109.17	5.88%	14,125.00	26,364.17
Title III-E Caregiver	#####	365,493.09	56,604.12	308,888.97	15.49%	247,929.63	117,563.46
Title VII Elder Abuse	#####	6,890.09	106.55	6,783.54	1.55%	114.47	6,775.62
Title VII Ombudsman	#####	13,844.78	2,796.94	11,047.84	20.20%	10,632.16	3,212.62
Nutrition Services Incentive Prog (NSIP)	#####	65,000.00	16,265.00	48,735.00	25.02%	65,000.00	0.00
Expanded Senior Meals Admin	#####	75,600.00	14,609.28	60,990.72	19.32%	68,827.80	6,772.20
Expanded Senior Meals Services	#####	1,037,179.67	276,632.33	760,547.34	26.67%	1,485,300.02	-448,120.35
Homecare Administration	#####	65,056.00	26,217.89	38,838.11	40.30%	117,350.00	-52,294.00
Homecare Social Services	#####	808,827.65	176,271.99	632,555.66	21.79%	719,929.77	88,897.88

**Lincoln Trail Area Development District
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Through 09/30/2022**

Description	Ending Date	Budget	Expenses 09/30/2022	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	#####	31,000.00	5,500.00	25,500.00	17.74%	31,000.00	0.00	35
Personal Care Attendant Program (PCAP) Administration	#####	58,536.25	12,739.54	45,796.71	21.76%	24,185.53	34,350.72	36
Personal Care Attendant Program Subsidy & Coordination (PCAP)	#####	526,826.28	55,490.45	471,335.83	10.53%	135,391.28	391,435.00	37
ADRC - Medicaid Federal Funding	on going	52,536.97	702.30	51,834.67	1.34%	751.80	51,785.17	38
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	#####	25,414.00	7,979.98	17,434.02	31.40%	8,829.49	16,584.51	39
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	#####	4,199.00	31.58	4,167.42	0.75%	126.32	4,072.68	40
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	#####	22,596.00	8,657.13	13,938.87	38.31%	23,301.30	-705.30	41
State Long Term Care Ombudsman	#####	38,128.00	9,531.99	28,596.01	25.00%	38,127.96	0.04	42
Participant Directed Services - Case Mgmt. & Financial	#####	969,854.97	235,579.26	734,275.71	24.29%	946,500.87	23,354.10	43
Participant Directed Services - Direct Client Services	#####	5,123,233.54	1,167,740.28	3,955,493.26	22.79%	5,123,233.44	0.10	44
Service Providers	on going	8,172.24	425.00	7,747.24	5.20%	7,625.00	547.24	45
KY Prescription Assistance Program - Services (KPAP)	#####	54,334.00	13,161.89	41,172.11	24.22%	49,584.08	4,749.92	46
KY Prescription Assistance Program - Admin (KPAP)	#####	3,500.00	725.77	2,774.23	20.74%	2,112.67	1,387.33	47
Aging Totals		11,242,189.27	2,429,349.19	8,812,840.08	21.61%	10,303,024.54		48
Trust/General Fund	#####	106,368.43	21,151.98	85,216.45	19.89%			49
City of Bradfordsville CDBG #19-022	on going	20,000.00	17,733.85	2,266.15	88.67%	To Be Invoiced \$2,500		50
City of Caneyville CDBG #19-028	on going	25,000.00	14,124.02	10,875.98	56.50%	To Be Invoiced \$10,000		51
City of Lebanon CDBG #20-011	on going	30,000.00	17,961.75	12,038.25	59.87%	Paid In Full		52
LaRue County CDBG #21-022	on going	19,000.00	1,010.07	17,989.93	5.32%	To Be Invoiced \$19,000		53
City of Muldraugh CDBG #20-029	on going	30,000.00	9,779.03	20,220.97	32.60%	To Be Invoiced \$15,000		54
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	#####	2,000.00	76.80	1,923.20	3.84%	Invoiced - Paid in Full		55
Marion Co. Industrial Foundation Revolving Fund (RF)	#####	2,500.00	76.80	2,423.20	3.07%	Invoiced		56
City of Bradfordsville - ARPA Assistance	on going	2,000.00	452.61	1,547.39	22.63%	To Be Invoiced \$1,500		57
City of Clarkson - ARPA Assistance	on going	2,000.00	234.93	1,765.07	11.75%	To Be Invoiced \$1,500		58
City of Cloverport - ARPA Assistance	on going	3,000.00	123.76	2,876.24	4.13%	To Be Invoiced \$2,250		59
City of New Haven - ARPA Assistance	on going	2,000.00	158.45	1,841.55	7.92%	To Be Invoiced \$1,500		60
City of Irvington - ARPA Assistance	on going	3,000.00	85.87	2,914.13	2.86%	To Be Invoiced \$2,250		61
LaRue County ARPA Assistance	on going	2,500.00	527.93	1,972.07	21.12%	Paid In Full		62
City of West Point - ARPA Assistance	on going	2,000.00	399.62	1,600.38	19.98%	To Be Invoiced \$1,500		63
Internet Services	#####	7,433.00	2,708.67	4,724.33	36.44%	11,129.43	-3,696.43	64
Computer Support	#####	562.50	608.43	-45.93	108.17%	Inv. At \$75/hour	-183.72	65
City of Irvington - Zoning Map Update	#####	3,750.00	683.67	3,066.33	18.23%	Inv. At \$75/hour		66
District Contracts		263,113.93	87,898.24	175,215.69	33.41%	11,129.43		67
Agency Totals		14,757,268.47	3,011,939.69	11,745,328.78	20.41%	12,211,280.22		68
Agency Totals Less District Contracts Section		14,494,154.54	2,924,041.45	11,570,113.09	20.17%	a		69