

Balance Sheet

Lincoln Trail ADD and Workforce Innovation & Opportunity Act (WIOA)

Period From : 07/01/2022 to 12/31/2022

Assets:

10000	Cash in Bank - Operation (ADD)	45,002.01	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	25,665.47	
10001	WIOA-Fixed Assets (WIOA)	55,520.70	
10013	Accounts Receivable - WIOA (WIOA)	72,298.54	
10050	Cash in Bank - Participant Directed Services (PDS)	621,681.56	
10100	Cash in Bank - Trust	882,767.51	
10300	Cash in Bank - RLF	271,814.94	
10310	Cash in Bank - CARES Act RLF	96,204.01	
10450	Cash in Bank - Service Providers	8,171.20	
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	1,041,626.15	a
11800	Accounts Receivable from RLF to Operations	414.77	a
11801	Accounts Receivable from RLF CARES to Operations	68.91	a
12100	Accounts Receivable - Federal/State (ADD)	997,814.60	
12109	Accounts Receivable - State Prior Year (PDS)	1,325.14	
12110	Accounts Receivable - State (PDS)	106,994.26	
12400	Accounts Receivable - Non-ADD Transactions	1,472.77	
12600	Accounts Receivable - Trust District Contracts	26,000.00	
12700	Accounts Receivable - Local Contributions	40,074.00	
12900	Accounts Receivable - Other	8,484.28	
13000	Accounts Receivable - Employee Fund	40.00	
13100	Accounts Receivable - Trust Internet Services	669.25	
13200	Accounts Receivable - Local Match	7,221.92	
13400	Accounts Receivable - PDS to Operations	(71.48)	
13600	Prepaid Health Insurance	37,107.40	
13602	Health Insurance - Medical Loss Ratio (MRL)	(285.89)	
13610	Prepaid EBC Annual Fee	300.00	
13700	Prepaid Dental Insurance	1,511.82	
13800	Prepaid Vision Insurance	353.65	
14000	Prepaid Workers Compensation	6,026.11	
14010	Prepaid Workers Comp Dividend	(1,855.36)	
14020	Prepaid Acctg Annual Maint & Support	3,941.08	
14100	Prepaid Postage	4,262.98	
14300	Prepaid Other	23,630.25	
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	10,322.29	
14700	Prepaid LTDF Liability/Property Insurance	2,111.64	
14800	Prepaid Background Checks	500.00	
15000	Furniture & Equipment	186,239.75	
15100	Accum Deprec Furniture & Equipment	(75,052.63)	
15200	Computer Equipment Purchases	35,665.80	
15300	Accum Deprec Computer Equipment	(33,972.73)	
15400	Grant Purchased Assets	112,112.58	
15700	Vehicle Purchases	89,341.00	
15800	Accum Deprec Vehicles	(89,341.00)	
Total Assets:		4,680,738.73	

a - Not included in accounts receivable report calculations.

Liabilities:

20000	Accounts Payable (ADD)	483,536.89	
20000	Accounts Payable (WIOA)	93,460.23	
20025	Unapplied Donation (WIOA)	1,083.58	
20041	Funds due to Grantor (WIOA)	1,970.20	
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00	
20510	FICA/MC Payable Mains'l (PDS)	12,844.50	
20520	941X Refund/Payable (PDS)	(7,523.01)	
20610	PDS Federal Taxes Mains'l	0.01	
20710	KY W/H Mains'l (PDS)	4,423.77	
20810	Local Tax Mains'l (PDS)	8,997.92	
20900	Medical Insurance Withholding (W/H) Payable (ADD)	(2,655.70)	
21000	Colonial Insurance W/H Payable	(386.84)	
21210	KLC Unemployment Comp Payable	(10.46)	
21219	PDS Unemployment PY	(5,468.40)	
21220	PDS SUTA Mains'l	9,290.71	
21230	PDS FUTA Mains'l	1,622.22	
21300	Cobra Premium Payable	(68.03)	
21320	PDS Garnishments Mains'l	394.08	
21600	Dental Insurance W/H Payable	(163.30)	
21700	Vision Insurance W/H Payable	(31.80)	
22030	Accounts Payable To Oper from PDS	(71.48)	
22200	Accounts Payable To Oper from Trust	1,077.98	b
22400	Accounts Payable to Operations from RLF	189.78	b
22401	Accounts Payable to Operations from RLF CARES	68.91	b
22500	Accounts Payable to Trust from Operations	1,041,626.15	b
23000	Accrued Wages Payable (ADD)	71,806.54	
23100	Accrued Vacation Liability (ADD)	89,814.12	
23400	Accrued Expenses Other	16,331.27	
23410	Accrued Expenses PDS	587.36	
23500	Accrued FICA/MC (ADD)	5,262.79	
23600	Accrued CERS Retirement	46,703.86	
23900	Accrued Audit	35,302.50	
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00	
25011	Def Rev - ADF Funds for Haz Mit Match	9,231.74	
25062	Def Rev - Washington County Match	587.69	
25220	PDS Deferred Revenue - Fees	162.50	
25230	PDS Deferred Revenue - Services	1,909.23	
25240	PDS Deferred Revenue	11,585.09	
25250	Def Rev - PDS 85% Appendix K (ADD)	149,854.60	
25700	PDS Client Advances	197,503.86	
26000	Funds due to Grantor - Operations	17,997.18	
26200	PDS Due to Grantor - Dail Overpayment	21,641.06	
26201	PDS Due to Grantor - Client Liab Uncollected by HP	(2,599.46)	
26202	PDS Due to Grantor - DAIL Penalties	(2,661.21)	
26203	PDS Due to Grantor - IRS Refunds Due @ 6/30/17	(1,188.83)	
26204	PDS Due to Grantor - UI Adj. Due @ 6/30/17 (PDS)	(3,238.90)	
28000	Expense Reimbursement Control	89.24	
Total Liabilities:		2,313,340.14	

b - Not included in liability report calculations.

Projects

30000	Joint Funding Agreement	(69,815.52)
30001	JFA EDA CARES	(5,660.22)
30001	WIA Fixed Assets	55,520.70
30100	KTC Regional Transportation	10,904.97
30150	KTC Metropolitan Planning Organization	(128.50)
30193	KTC Local Road Updates - Centerline	(11,856.58)
30200	EDA RLF Admin	420.08
30201	EDA RLF CARES Admin	(833.22)
30221	Kentucky Infrastructure Authority	(13,850.65)
30452	OLDCC Fort Knox CUP Implementation	(32,235.84)
30803	FEMA Hazard Mitigation Grant	(4,163.18)
32001	Workforce Innovation & Opportunity Act	(139,043.25)
32500	Title III Aging Planning & Admin	(0.42)
33000	Homecare Administration	(389.13)
33332	ADRC - Medicare Federal Funding	52,321.88
33362	ACA MIPPA/SHIP	966.08
33440	Participant Directed Services (PDS)	23,458.12
33441	PDS Direct Client Services	(67.51)
33495	Service Providers & Elder Abuse Coalition	7,745.10
35000	Trust General Fund	88,339.41
35321	City of Bradfordsville CDBG #19-022	(2,324.29)
35331	City of Caneyville CDBG #19-028	2,895.40
35363	City of Lebanon CDBG #20-011	11,567.97
35368	Isaiah House (Bluegrass ADD) CDBG Admin	(541.95)
35371	LaRue County CDBG #21-022	(5,379.39)
35382	City of Muldraugh CDBG #20-029	6,909.87
35419	Land of Lincoln Comp Plan Update	(1,896.95)
35440	Leitchfield/Grayson Co IDC RF	1,918.96
35445	Marion Co. IF RF	(81.04)
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	339.49
35756	City of Irvington ARPA Fund Assistance	664.14
35757	LaRue County ARPA Fund Assistance	1,967.92
35760	City of West Point ARPA Fund Assistance	100.38
36800	Internet Service District Contracts	873.04
37031	City of Irvington - Zoning Map Update	(2,771.05)
38000	RLF - EDA	267,758.09
38001	EDA CARES Act RLF	96,110.10
39000	Operational Cost Pool	0.62
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>2,356,278.50</u>
Total Liabilities and Projects		<u>4,669,618.64</u>
Net Difference to be Reconciled - Annual Leave Adj		<u>11,120.09</u>

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 12/31/2022**

Description	Ending Date	Budget	Expenses 12/31/2022	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Joint Funding Agreement (JFA)	#####	334,398.89	167,566.99	166,831.90	50.11%	333,929.17	469.72	1
JFA CARES Act - Project Total Final	#####	392,000.00	397,660.22	-5,660.22	101.44%	397,660.22	-5,660.22	2
Regional Transportation Planning	#####	92,727.00	35,457.03	57,269.97	38.24%	57,657.57	35,069.43	3
Metropolitan Planning Organization (MPO)	#####	164,000.00	78,841.71	85,158.29	48.07%	138,548.07	25,451.93	4
Federal Transit Administration (FTA)	#####	20,000.00	897.17	19,102.83	4.49%	1,030.97	18,969.03	5
Local Road Updates - Centerline	#####	18,200.00	11,856.58	6,343.42	65.15%	22,808.88	-4,608.88	6
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	#####	5,695.00	2,159.17	3,535.83	37.91%	3,122.23	2,572.77	7
EDA CARES Act RLF Admin	#####	1,117.52	1,354.55	-237.03	121.21%	2,636.51	-1,518.99	8
Kentucky Infrastructure Authority (KIA)	#####	66,000.00	46,850.65	19,149.35	70.99%	108,221.89	-42,221.89	9
DOD - Office of Local Defense Community Coop 1st Year	#####	118,840.45	32,235.84	86,604.61	27.13%	65,985.84	52,854.61	10
FEMA Hazard Mitigation - 23 Month Project	#####	180,891.99	94,688.25	86,203.74	52.35%	103,657.95	77,234.04	11
Community Development Totals		1,393,870.85	869,568.16	524,302.69	62.39%	1,235,259.30		12
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	473,890.85	212,573.69	261,317.16	44.86%	416,338.61	57,552.24	13
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	198,933.90	49,378.37	149,555.53	24.82%	98,756.74	100,177.16	14
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam)	Various	809,130.51	119,788.18	689,342.33	14.80%	239,576.36	569,554.15	15
Workforce Innovation & Opportunity Act - Education & Workforce Development Rent	Various	27,399.92	13,699.96	13,699.96	50.00%	27,399.92	0.00	16
Nelson County Fiscal Court	Various	3,500.00	500.00	3,000.00	14.29%	1,000.00	2,500.00	17
Donated Board Meals	Various	416.42	416.42	0.00	100.00%	416.42	0.00	18
Premier Virtual Platform	Various	13,500.00	13,500.00	0.00	100.00%	13,500.00	0.00	19
Workforce Innovation & Opportunity Act - Recruitment & Outreach (Heartland Communications)	Various	188,000.00	62,713.79	125,286.21	33.36%	125,427.58	62,572.42	20
Workforce Innovation & Opportunity Act - EKCEP/Teleworks (Heartland Communications)	Various	5,807.99	0.00	5,807.99	0.00%	0.00	5,807.99	21
Workforce Innovation & Opportunity Act Direct Client Services	Various	340,670.48	123,566.67	217,103.81	36.27%	247,133.34	93,537.14	22
Workforce Innovation & Opportunity Act		2,061,250.07	596,137.08	1,465,112.99	28.92%	1,169,548.97		23
Title III Aging Planning & Admin	#####	236,474.18	89,207.53	147,266.65	37.72%	191,675.05	44,799.13	24
Title III-B Support Services	#####	534,932.14	255,085.91	279,846.23	47.69%	519,895.01	15,037.13	25
Title III-B Ombudsman	#####	27,501.00	13,750.50	13,750.50	50.00%	27,501.00	0.00	26
Title III-C1 Congregate Meals	#####	669,771.94	161,538.74	508,233.20	24.12%	294,722.84	375,049.10	27
Title III-C2 Home Delivered	#####	441,798.31	106,610.82	335,187.49	24.13%	225,151.62	216,646.69	28
Title III-D Preventive Health	#####	40,489.17	9,117.38	31,371.79	22.52%	14,517.38	25,971.79	29
Title III-E Caregiver	#####	365,493.09	137,631.89	227,861.20	37.66%	294,963.77	70,529.32	30
Title VII Elder Abuse	#####	6,890.09	3,295.76	3,594.33	47.83%	3,782.54	3,107.55	31
Title VII Ombudsman	#####	22,526.16	9,366.00	13,160.16	41.58%	22,526.16	0.00	32
Nutrition Services Incentive Prog (NSIP)	#####	78,914.30	63,760.08	15,154.22	80.80%	78,914.30	0.00	33
Expanded Senior Meals Admin	#####	75,600.00	36,344.16	39,255.84	48.07%	75,600.00	0.00	34

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 12/31/2022**

Description	Ending Date	Budget	Expenses 12/31/2022	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Expanded Senior Meals Services	#####	1,143,596.64	624,284.90	519,311.74	54.59%	1,143,596.64	0.00	35
Homecare Administration	#####	65,056.00	39,641.29	25,414.71	60.93%	65,056.00	0.00	36
Homecare Social Services	#####	739,114.15	370,608.47	368,505.68	50.14%	739,114.15	0.00	37
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	#####	31,000.00	17,500.00	13,500.00	56.45%	31,000.00	0.00	38
Personal Care Attendant Program (PCAP) Administration	#####	58,536.25	28,999.51	29,536.74	49.54%	28,999.51	29,536.74	39
Personal Care Attendant Program Subsidy & Coordination (PCAP)	#####	526,826.28	112,916.07	413,910.21	21.43%	126,136.78	400,689.50	40
ADRC - Medicaid Federal Funding	on going	58,536.25	740.09	57,796.16	1.26%	850.67	57,685.58	41
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	#####	25,414.00	11,544.66	13,869.34	45.43%	14,849.28	10,564.72	42
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	#####	4,199.00	1,383.49	2,815.51	32.95%	1,983.49	2,215.51	43
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	#####	22,596.00	9,670.94	12,925.06	42.80%	12,115.22	10,480.78	44
State Long Term Care Ombudsman	#####	38,128.00	19,063.98	19,064.02	50.00%	38,127.96	0.04	45
Participant Directed Services - Case Mgmt. & Financial	#####	952,980.00	453,031.88	499,948.12	47.54%	916,276.76	36,703.24	46
Participant Directed Services - Direct Client Services	#####	4,084,228.71	2,594,127.02	1,490,101.69	63.52%	5,589,020.60	-1,504,791.89	47
Service Providers	on going	8,171.20	426.10	7,745.10	5.21%	8,000.00	171.20	48
KY Prescription Assistance Program - Services (KPAP)	#####	54,334.00	25,639.20	28,694.80	47.19%	49,348.68	4,985.32	49
KY Prescription Assistance Program - Admin (KPAP)	#####	3,500.00	2,096.56	1,403.44	59.90%	3,500.00	0.00	50
Aging Totals		10,316,606.86	5,197,382.93	5,119,223.93	50.38%	10,517,225.41		51
Trust/General Fund	#####	129,839.32	40,070.38	89,768.94	30.86%	80,140.76	49,698.56	52
City of Bradfordsville CDBG #19-022	#####	20,000.00	22,324.29	-2,324.29	111.62%	Paid In Full	-2,324.29	53
City of Caneyville CDBG #19-028	on going	25,000.00	17,104.61	7,895.39	68.42%	To Be Invoiced \$5,000		54
City of Lebanon CDBG #20-011	#####	30,000.00	18,432.03	11,567.97	61.44%	Paid In Full	11,567.97	55
Isaiah House (Bluegrass ADD) CDBG Admin	on going	2,966.00	541.95	2,424.05	18.27%	To Be Invoiced \$0		56
LaRue County CDBG #21-022	on going	19,000.00	5,379.39	13,620.61	28.31%	To Be Invoiced \$19,000		57
City of Muldraugh CDBG #20-029	on going	30,000.00	13,090.14	16,909.86	43.63%	To Be Invoiced \$10,000		58
Land of Lincoln Comp Plan	on going	2,550.00	1,896.95	653.05	74.39%	Invoiced at \$75 per hr		59
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	#####	2,000.00	81.04	1,918.96	4.05%	Paid In Full		60
Marion Co. Industrial Foundation Revolving Fund (RF)	#####	2,500.00	81.04	2,418.96	3.24%	Needs to Invoice		61
City of Bradfordsville - ARPA Assistance	on going	2,000.00	452.61	1,547.39	22.63%	To Be Invoiced \$1,500		62
City of Clarkson - ARPA Assistance	on going	2,000.00	234.93	1,765.07	11.75%	To Be Invoiced \$1,500		63
City of Cloverport - ARPA Assistance	on going	3,000.00	123.76	2,876.24	4.13%	To Be Invoiced \$2,250		64
City of New Haven - ARPA Assistance	on going	2,000.00	160.51	1,839.49	8.03%	To Be Invoiced \$1,500		65
City of Irvington - ARPA Assistance	on going	3,000.00	85.87	2,914.13	2.86%	To Be Invoiced \$2,250		66
LaRue County ARPA Assistance	on going	2,500.00	532.07	1,967.93	21.28%	Paid In Full		67
City of West Point - ARPA Assistance	on going	2,000.00	399.62	1,600.38	19.98%	To Be Invoiced \$1,500		68
Internet Services	#####	7,533.00	6,019.43	1,513.57	79.91%	8,992.37	-1,459.37	69
Computer Support	#####	562.50	640.53	-78.03	113.87%	Inv. At \$75/hour	-78.03	70
City of Irvington - Zoning Map Update	#####	3,750.00	2,771.05	978.95	73.89%	Inv. At \$75/hour		71

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 12/31/2022**

Description	Ending Date	Budget	Expenses 12/31/2022	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
District Contracts		292,200.82	130,422.20	161,778.62	44.63%	89,133.13		72
Agency Totals		14,063,928.60	6,793,510.37	7,270,418.23	48.30%	13,011,166.81		73
Agency Totals Less District Contracts Section		13,771,727.78	6,663,088.17	7,108,639.61	48.38%	12,922,033.68		74