

Balance Sheet

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

Period From : 07/01/2022 to 03/31/2023

Assets:

10000	Cash in Bank - Operation (ADD)	135,425.27	
10050	Cash in Bank - Participant Directed Services (PDS)	626,047.42	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	129,512.12	
10001	WIOA-Fixed Assets (WIOA)	54,543.46	
10013	Accounts Receivable - WIOA (WIOA)	260,426.04	
10100	Cash in Bank - Trust	988,009.63	
10300	Cash in Bank - RLF	289,313.95	
10310	Cash in Bank - CARES Act RLF	107,327.76	
10450	Cash in Bank - Service Providers	10,103.30	
10700	CD - Accrued Leave Fund	54,596.79	
11000	Petty Cash Fund - Trust	100.00	
11400	Accounts Receivable from Trust to Operations	11,944.69	a
11500	Accounts Receivable from Operations to Trust	943,939.49	a
11800	Accounts Receivable from RLF to Operations	387.72	a
11801	Accounts Receivable from RLF CARES to Operations	50.87	a
12100	Accounts Receivable - Federal/State (ADD)	717,080.32	
12109	Accounts Receivable - Other (PDS)	4,047.42	
12110	Accounts Receivable - State (PDS)	103,839.98	
12400	Accounts Receivable - Non-ADD Transactions	156.72	
12600	Accounts Receivable - Trust District Contracts	18,228.50	
12900	Accounts Receivable - Other	8,799.92	
13000	Accounts Receivable - Employee Fund	55.72	
13100	Accounts Receivable - Trust Internet Services	1,375.00	
13200	Accounts Receivable - Local Match	8,343.73	
13400	Accounts Receivable - PDS to Operations	1.91	
13600	Prepaid Health Insurance	35,363.35	
13610	Prepaid EBC Annual Fee	225.00	
13700	Prepaid Dental Insurance	1,567.64	
13800	Prepaid Vision Insurance	351.10	
14000	Prepaid Workers Compensation	2,445.23	
14010	Prepaid Workers Comp Dividend	(1,236.92)	
14020	Prepaid Acctg Annual Maint & Support	1,970.62	
14100	Prepaid Postage	2,856.04	
14200	Prepaid Travel Advances	140.24	
14300	Prepaid Other	143.38	
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	5,090.59	
14700	Prepaid LTDF Liability/Property Insurance	1,055.79	
14800	Prepaid Background Checks	500.00	
15000	Furniture & Equipment	186,239.75	
15100	Accum Deprec Furniture & Equipment	(81,313.39)	
15200	Computer Equipment Purchases	42,743.78	
15300	Accum Deprec Computer Equipment	(35,025.31)	
15400	Grant Purchased Assets	112,112.58	
15700	Vehicle Purchases	89,341.00	
15800	Accum Deprec Vehicles	(89,341.00)	
	Total Assets:	<u>4,750,337.20</u>	

a - Not included in accounts receivable report calculations.

Liabilities:

20000	Accounts Payable (ADD)	246,911.60	
20000	Accounts Payable (WIOA)	385,681.88	
20025	Unapplied Donation (WIOA)	836.08	
20041	Funds due to Grantor (WIOA)	1,970.20	
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00	
20610	PDS Federal Taxes Mains'l	0.01	
20710	PDS KY W/H Mains'l	9,785.62	
20810	PDS Local Tax Mains'l	11,220.94	
20900	Medical Insurance Withholding (W/H) Payable	(3,026.98)	
21000	Colonial Insurance W/H Payable	(748.10)	
21200	CERS Retirement W/H Payable	(257.57)	
21210	KLC Unemployment Comp Payable	(10.46)	
21219	PDS Unemployment PY	(9,763.62)	
21220	PDS SUTA Mains'l	21,204.69	
21230	PDS FUTA Mains'l	5,275.42	
21300	Cobra Premium Payable	(68.03)	
21600	Dental Insurance W/H Payable	(169.82)	
21700	Vision Insurance W/H Payable	(29.17)	
22030	Accounts Payable To Oper from PDS	1.91	
22200	Accounts Payable To Oper from Trust	11,944.69	b
22400	Accounts Payable to Operations from RLF	387.72	b
22401	Accounts Payable to Operations from RLF CARES	50.87	b
22500	Accounts Payable to Trust from Operations	943,939.49	b
23000	Accrued Wages Payable	86,307.29	
23100	Accrued Vacation Liability	89,814.12	
23400	Accrued Expenses Other	(94.59)	
23410	Accrued Expenses PDS	587.36	
23500	Accrued FICA/MC	6,338.07	
23510	Accrued KY W/H Taxes	23.03	
23600	Accrued CERS Retirement	49,268.54	
23900	Accrued Audit	28,981.26	
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00	
25010	Deferred Revenue - Local Contributions	4,315.00	
25011	Def Rev - ADF Funds for Haz Mit Match	9,231.74	
25062	Def Rev - Washington County Match	293.91	
23220	PDS Deferred Revenue - Fees	1,250.00	
23230	PDS Deferred Revenue - Services	6,980.25	
25250	Def Rev - PDS 85% Appendix K	189,109.60	
25700	PDS Client Advances	197,503.86	
26000	Funds due to Grantor - Operations	8,357.82	
26200	PDS Due to Grantor - Dail Overpayment	21,641.06	
26203	PDS Due to Grantor - Other	5,461.87	
28000	Expense Reimbursement Control	334.84	
	Total Liabilities:	2,333,292.40	

b - Not included in liability report calculations.

Projects

30000	Joint Funding Agreement	(92,221.16)
30001	JFA EDA CARES	(4,996.62)
30001	WIA Fixed Assets	54,543.46
30100	KTC Regional Transportation	16,020.18
30193	KTC Local Road Updates - Centerline	(1,749.32)
30200	EDA RLF Admin	(1,609.11)
30201	EDA RLF CARES Admin	(1,352.56)
30221	Kentucky Infrastructure Authority	(46,122.55)
30803	FEMA Hazard Mitigation Grant	(12,577.20)
30804	FEMA Building Resilient Infra & Communities Grant	(66.38)
32001	Workforce Innovation & Opportunity Act	(212,018.19)
33332	ADRC - Medicare Federal Funding	56,752.93
33362	ACA MIPPA/SHIP	966.08
33440	Participant Directed Services (PDS)	64,171.63
33441	PDS Direct Client Services	0.01
33495	Service Providers & Elder Abuse Coalition	78,234.46
35000	Trust General Fund	68,607.08
35321	City of Bradfordsville CDBG #19-022	(2,377.78)
35331	City of Caneyville CDBG #19-028	2,380.34
35363	City of Lebanon CDBG #20-011	11,608.11
35368	Isaiah House (Bluegrass ADD) CDBG Admin	2,346.22
35371	LaRue County CDBG #21-022	(7,820.99)
35382	City of Muldraugh CDBG #20-029	6,314.83
35386	City of New Haven CDBG #14-023	(7,500.00)
35410	City of Lebanon Comp Plan Update	(2,929.67)
35419	Land of Lincoln Comp Plan Update	1,645.21
35440	Leitchfield/Grayson Co IDC RF	1,454.58
35445	Marion Co. IF RF	1,821.55
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	339.87
35756	City of Irvington ARPA Fund Assistance	664.14
35757	LaRue County ARPA Fund Assistance	1,968.69
35760	City of West Point ARPA Fund Assistance	100.38
35950	City of Brandenburg IEDF	(7,500.00)
36800	Internet Service District Contracts	(1,310.23)
37031	City of Irvington - Zoning Map Update	1,001.85
38000	RLF - EDA	285,284.15
38001	EDA CARES Act RLF	107,251.89
39000	Operational Cost Pool	0.02
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>2,377,860.77</u>
	Total Liabilities and Projects	<u>4,711,153.17</u>
	Net Difference to be Reconciled - Annual Leave Adj	<u>39,184.03</u>

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 03/31/2023**

Description	Ending Date	Budget	Expenses 03/31/2023	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Joint Funding Agreement (JFA)	6/30/2023	334,398.89	259,659.65	74,739.24	77.65%	341,245.07	-6,846.18	1
JFA CARES Act - Project Total Final	12/31/2022	392,000.00	396,996.62	-4,996.62	101.27%	396,996.62	-4,996.62	2
Regional Transportation Planning	6/30/2023	92,727.00	53,522.82	39,204.18	57.72%	86,145.27	6,581.73	3
Metropolitan Planning Organization (MPO)	6/30/2023	164,000.00	120,365.08	43,634.92	73.39%	161,757.13	2,242.87	4
Federal Transit Administration (FTA)	6/30/2023	20,000.00	1,254.90	18,745.10	6.27%	3,573.06	16,426.94	5
Local Road Updates - Centerline	6/16/2023	18,200.00	13,605.90	4,594.10	74.76%	18,731.88	-531.88	6
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/2023	5,695.00	5,378.26	316.74	94.44%	7,412.74	-1,717.74	7
EDA CARES Act RLF Admin	6/30/2023	1,117.52	2,032.36	-914.84	181.86%	2,787.04	-1,669.52	8
Kentucky Infrastructure Authority (KIA)	6/30/2023	66,000.00	79,122.55	-13,122.55	119.88%	90,451.99	-24,451.99	9
DOD - Office of Local Defense Community Coop 1st Year	1/31/2024	209,928.67	35,990.33	173,938.34	17.14%	48,387.44	161,541.23	10
FEMA Hazard Mitigation - 23 Month Project	6/30/2024	180,891.99	103,102.27	77,789.72	57.00%	115,499.38	65,392.61	11
FEMA Building Resilient Infa and Communities Grant (BRIC)	9/30/2024	16,347.27	66.43	16,280.84	0.41%	132.86	16,214.41	12
Community Development Totals		1,501,306.34	1,071,097.17	430,209.17	71.34%	1,273,120.48		13
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	503,300.07	355,451.33	147,848.74	70.62%	519,501.50	-16,201.43	14
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	198,933.90	116,765.62	82,168.28	58.70%	155,687.49	43,246.41	15
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam)	Various	809,130.51	317,460.02	491,670.49	39.23%	634,920.04	174,210.47	16
Workforce Innovation & Opportunity Act - Education & Workforce Development Rent	Various	27,399.92	20,549.94	6,849.98	75.00%	27,399.92	0.00	17
Nelson County Fiscal Court	Various	15,467.50	6,771.99	8,695.51	43.78%	9,029.32	6,438.18	18
Donated Board Meals	Various	663.92	663.92	0.00	100.00%	663.92	0.00	19
Premier Virtual Platform	Various	13,500.00	13,500.00	0.00	100.00%	13,500.00	0.00	20
Workforce Innovation & Opportunity Act - Recruitment & Outreach (Heartland Communications)	Various	188,000.00	99,566.81	88,433.19	52.96%	132,755.75	55,244.25	21
Workforce Innovation & Opportunity Act - EKCEP/Teleworks (Heartland Communications)	Various	5,807.99	0.00	5,807.99	0.00%	0.00	5,807.99	22
Workforce Innovation & Opportunity Act Direct Client Services	Various	462,544.72	236,623.28	225,921.44	51.16%	315,497.71	147,047.01	23
Workforce Innovation & Opportunity Act		2,224,748.53	1,167,352.91	1,057,395.62	52.47%	1,808,955.65		24
Title III Aging Planning & Admin	6/30/2023	236,474.18	157,222.58	79,251.60	66.49%	210,473.69	26,000.49	25
Title III-B Support Services	6/30/2023	534,932.14	385,400.87	149,531.27	72.05%	507,775.37	27,156.77	26
Title III-B Ombudsman	6/30/2023	27,501.00	20,625.75	6,875.25	75.00%	27,501.00	0.00	27
Title III-C1 Congregate Meals	6/30/2023	604,771.94	241,265.39	363,506.55	39.89%	334,327.31	270,444.63	28
Title III-C2 Home Delivered	6/30/2023	441,798.31	158,400.42	283,397.89	35.85%	209,390.34	232,407.97	29
Title III-D Preventive Health	6/30/2023	40,489.17	20,255.69	20,233.48	50.03%	28,928.15	11,561.02	30
Title III-E Caregiver	6/30/2023	365,493.09	216,827.89	148,665.20	59.32%	301,033.99	64,459.10	31
Title VII Elder Abuse	6/30/2023	6,890.09	3,644.73	3,245.36	52.90%	3,644.73	3,245.36	32
Title VII Ombudsman	6/30/2023	22,526.16	15,906.62	6,619.54	70.61%	22,450.55	75.61	33
Nutrition Services Incentive Prog (NSIP)	6/30/2023	78,914.30	78,914.30	0.00	100.00%	78,914.30	0.00	34
Expanded Senior Meals Admin	6/30/2023	75,600.00	62,012.99	13,587.01	82.03%	77,737.64	-2,137.64	35
Expanded Senior Meals Services	6/30/2023	1,143,596.64	624,284.90	966,951.53	54.59%	1,006,595.66	137,000.98	36
Homecare Administration	6/30/2023	65,056.00	52,365.27	12,690.73	80.49%	69,132.54	-4,076.54	37
Homecare Social Services	6/30/2023	808,827.65	587,845.57	220,982.08	72.68%	828,583.00	-19,755.35	38
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/2023	31,000.00	29,500.00	1,500.00	95.16%	31,000.00	0.00	39

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 03/31/2023**

Description	Ending Date	Budget	Expenses 03/31/2023	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Personal Care Attendant Program (PCAP) Administration	1/31/2023	58,536.25	29,673.53	28,862.72	50.69%	29,673.53	28,862.72	40
Personal Care Attendant Program Subsidy & Coord (PCAP)	1/31/2023	526,826.28	126,136.78	400,689.50	23.94%	126,136.78	400,689.50	41
ADRC - Medicaid Federal Funding	on going	58,536.25	734.04	57,802.21	1.25%	734.04	57,802.21	42
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/2023	25,414.00	13,185.73	12,228.27	51.88%	19,343.50	6,070.50	43
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/2023	4,199.00	1,683.49	2,515.51	40.09%	3,183.49	1,015.51	44
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/2023	22,596.00	12,586.62	10,009.38	55.70%	17,086.62	5,509.38	45
State Long Term Care Ombudsman	6/30/2023	38,128.00	28,595.97	9,532.03	75.00%	38,127.96	0.04	46
Participant Directed Services - Case Mgmt. & Financial	6/30/2023	1,002,009.07	674,873.37	327,135.70	67.35%	960,896.40	41,112.67	47
Participant Directed Services - Direct Client Services	6/30/2023	6,144,546.36	4,467,019.35	1,677,527.01	72.70%	6,144,546.36	0.00	48
Service Providers	on going	10,536.71	1,020.88	9,515.83	9.69%	8,000.00	2,536.71	49
KY Prescription Assistance Program - Services (KPAP)	6/30/2023	54,334.00	38,222.68	16,111.32	70.35%	51,271.75	3,062.25	50
KY Prescription Assistance Program - Admin (KPAP)	6/30/2023	3,500.00	3,110.53	389.47	88.87%	3,801.34	-301.34	51
Aging Totals		12,433,032.59	8,051,315.94	4,829,356.44	64.76%	11,140,290.04		52
Trust/General Fund	6/30/2023	129,839.32	63,726.74	66,112.58	49.08%	84,968.99	44,870.33	53
City of Bradfordsville CDBG #19-022	6/30/2023	20,000.00	22,377.78	-2,377.78	111.89%		-2,377.78	54
City of Caneyville CDBG #19-028	on going	25,000.00	17,619.67	7,380.33	70.48%	To Be Invoiced \$5,000		55
City of Lebanon CDBG #20-011	6/30/2023	30,000.00	18,391.89	11,608.11	61.31%	Paid In Full	11,608.11	56
Isaiah House (Bluegrass ADD) CDBG Admin	on going	2,966.00	619.78	2,346.22	20.90%	To Be Invoiced \$0		57
LaRue County CDBG #21-022	on going	19,000.00	7,820.99	11,179.01	41.16%	To Be Invoiced \$19,000		58
City of Muldraugh CDBG #20-029	on going	30,000.00	18,685.18	11,314.82	62.28%	To Be Invoiced \$5,000		59
City of New Haven - CDBG		0.00	7,500.00	-7,500.00			-7,500.00	60
City of Lebanon Comp Plan Update		4,387.50	2,929.67	1,457.83				61
Land of Lincoln Comp Plan	on going	3,450.00	4,917.29	-1,467.29	142.53%	Invoiced at \$75 per hr		62
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/2023	2,000.00	545.42	1,454.58	27.27%	Paid In Full		63
Marion Co. Industrial Foundation Revolving Fund (RF)	6/30/2023	2,500.00	678.45	1,821.55	27.14%	Invoice		64
City of Bradfordsville - ARPA Assistance	on going	2,000.00	452.61	1,547.39	22.63%	To Be Invoiced \$1,500		65
City of Clarksville - ARPA Assistance	on going	2,000.00	234.93	1,765.07	11.75%	To Be Invoiced \$1,500		66
City of Cloverport - ARPA Assistance	on going	3,000.00	123.76	2,876.24	4.13%	To Be Invoiced \$2,250		67
City of New Haven - ARPA Assistance	on going	2,000.00	160.13	1,839.87	8.01%	To Be Invoiced \$1,500		68
City of Irvington - ARPA Assistance	on going	3,000.00	85.87	2,914.13	2.86%	To Be Invoiced \$2,250		69
LaRue County ARPA Assistance	on going	2,500.00	531.30	1,968.70	21.25%	Paid In Full		70
City of West Point - ARPA Assistance	on going	2,000.00	399.62	1,600.38	19.98%	To Be Invoiced \$1,500		71
City of Brandenburg IEDF		0.00	7,500.00	-7,500.00			-7,500.00	72
Internet Services	6/30/2023	7,382.75	8,336.67	-953.92	112.92%	11,063.82	-3,681.07	73
Computer Support	6/30/2023	1,275.00	1,631.31	-356.31	127.95%	Inv. At \$75/hour	-356.31	74
City of Irvington - Zoning Map Update	6/30/2023	3,750.00	2,748.15	1,001.85	73.28%	Inv. At \$75/hour		75
District Contracts		298,050.57	188,017.21	110,033.36	63.08%	96,032.81		76
Agency Totals		16,457,138.03	10,477,783.23	6,426,994.59	63.67%	14,318,398.97		77
Agency Totals Less District Contracts Section		16,159,087.46	10,289,766.02	6,316,961.23	63.68%	14,222,366.17		78