

## Balance Sheet

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

**Period From : 07/01/2022 to 06/30/2023**

**Assets:**

10000	Cash in Bank - Operation (ADD)	229,886.48	
10050	Cash in Bank - Participant Directed Services (PDS)	477,505.58	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	5,479.65	
10001	WIOA-Fixed Assets (WIOA)	47,429.46	
10013	Accounts Receivable - WIOA (WIOA)	576,053.02	
10100	Cash in Bank - Trust	1,367,673.48	
10300	Cash in Bank - RLF	306,926.58	
10310	Cash in Bank - CARES Act RLF	126,978.40	
10450	Cash in Bank - Service Providers	11,643.00	
10700	CD - Accrued Leave Fund	54,596.79	
11000	Petty Cash Fund - Trust	100.00	
11500	Accounts Receivable from Operations to Trust	1,076,651.59	a
11800	Accounts Receivable from RLF to Operations	2,317.25	a
11801	Accounts Receivable from RLF CARES to Operations	61.49	a
12100	Accounts Receivable - Federal/State (ADD)	374,769.49	
12109	Accounts Receivable - Other (PDS)	4,047.42	
12110	Accounts Receivable - State (PDS)	554,060.17	
12300	Accounts Receivable WIOA to Operations	198,176.91	
12600	Accounts Receivable - Trust District Contracts	22,275.00	
12900	Accounts Receivable - Other	25,332.02	
13000	Accounts Receivable - Employee Fund	(10.00)	
13100	Accounts Receivable - Trust Internet Services	75.00	
13200	Accounts Receivable - Other (PDS)	8,455.62	
13350	Accounts Receivable - Sale of Building	839,500.00	
13400	Accounts Receivable PDS to Operations	123,651.27	
13600	Prepaid Health Insurance	(742.15)	
13610	Prepaid EBC Annual Fee	150.00	
13700	Prepaid Dental Insurance	(27.86)	
14100	Prepaid Postage	1,717.94	
14300	Prepaid Other	771.68	
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	250.00	
15000	Furniture & Equipment	186,239.75	
15100	Accum Deprec Furniture & Equipment	(87,574.15)	
15200	Computer Equipment Purchases	32,708.83	
15300	Accum Deprec Computer Equipment	(25,668.61)	
15400	Grant Purchased Assets	308,988.40	
15700	Vehicle Purchases	89,341.00	
15800	Accum Deprec Vehicles	(89,341.00)	
16000	Construction In Progress - Deposits	44,922.67	
19200	RLF Accounts Rec. - Notes Receivable EDS	180,652.21	
19201	RLF CARES Act Rec. - Notes Receivable EDS	46,520.86	
	<b>Total Assets:</b>	<b><u>7,125,492.20</u></b>	

a - Not included in accounts receivable report calculations.

**Liabilities:**

20000	Accounts Payable (ADD)	259,665.03	
20004	Accounts Payable to LTADD (WIOA)	198,176.91	
20016	CDL Training	11,190.00	
20017	Nelson Co Fiscal Court - Payable	1,179.85	
20018	Sullivan University - Payable	3,552.00	
20019	Truck America Training LLC	19,936.65	
20023	JCTCS - Payable	12,000.00	
20024	ECTC - Payable	44,278.86	
20025	Unapplied Donation (WIOA)	607.00	
20041	Funds due to Grantor (WIOA)	1,970.20	
20047	CareerTeam - Payable	213,119.09	
20048	Hightower Workforce - Payable	46,429.55	
20049	Heartland Communications - Payable	27,642.56	
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00	
20510	PDS FICA/MC Mains'l	31,522.40	
20610	PDS Federal Taxes Mains'l	7,875.06	
20710	PDS KY W/H Mains'l	11,933.21	
20800	City Taxes Payable	(8.56)	
20810	PDS Local Tax Mains'l	11,737.46	
20900	Medical Insurance Withholding (W/H) Payable	(3,026.98)	
21000	Colonial Insurance W/H Payable	700.05	
21220	PDS SUTA Mains'l	7,322.93	
21230	PDS FUTA Mains'l	1,579.05	
21300	Cobra Premium Payable	(68.03)	
21320	PDS Garnishment Mains'l	563.53	
21600	Dental Insurance W/H Payable	(162.34)	
21700	Vision Insurance W/H Payable	(29.17)	
22030	Accounts Payable To Oper from PDS	123,651.27	
22400	Accounts Payable to Operations from RLF	2,317.25	b
22401	Accounts Payable to Operations from RLF CARES	61.49	b
22500	Accounts Payable to Trust from Operations	1,076,651.59	b
22830	Accounts Payable to KACo	1,737.70	
22840	Accounts Payable PDS KARES Emp/Rep Verification	1,138.50	
23000	Accrued Wages Payable	86,013.70	
23100	Accrued Vacation Liability	127,685.68	
23110	PDS Accrued Payroll	387,326.07	
23400	Accrued Expenses Other	197,769.40	
23500	Accrued FICA/MC	6,317.10	
23900	Accrued Audit	46,000.02	
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00	
25000	Deferred Revenue	64,575.53	
25010	Deferred Revenue - Local Contributions	4,315.00	
25011	Def Rev - ADF Funds for Haz Mit Match	6,122.63	
25062	Def Rev - Washington County Match	38.81	
23220	PDS Deferred Revenue - Fees	3,830.00	
23230	PDS Deferred Revenue - Services	7,433.82	
25250	Def Rev - PDS 85% Appendix K	215,784.81	
25260	Client Liability	170.75	
25700	PDS Client Advances	197,503.86	
26000	Funds due to Grantor - Operations	17,199.04	
26200	PDS Due to Grantor - Dail Overpayment	21,641.06	
26203	PDS Due to Grantor - Other	5,737.89	
28000	Expense Reimbursement Control	462.19	
	<b>Total Liabilities:</b>	<b>3,513,621.47</b>	

b - Not included in liability report calculations.

**Projects**

30001	WIA Fixed Assets	47,429.46
35251	Breckinridge County Reapportionment	3.87
35252	Meade County Reapportionment	(124.60)
35253	Marion County Reapportionment	(52.39)
35254	LaRue County Reapportionment	(25.74)
35257	Nelson County Reapportionment	(217.51)
35258	Washington County Reapportionment	(165.15)
35331	City of Caneyville CDBG #19-028	4,973.38
35371	LaRue County CDBG #21-022	(8,113.44)
35382	City of Muldraugh CDBG #20-029	4,210.15
35751	City of Bradfordsville ARPA Fund Assistance	(697.53)
35753	City of Clarkson ARPA Fund Assistance	765.07
35754	City of Cloverport ARPA Fund Assistance	238.11
35755	City of New Haven ARPA Fund Assistance	340.20
35756	City of Irvington ARPA Fund Assistance	1,017.56
35757	LaRue County ARPA Fund Assistance	1,969.36
35760	City of West Point ARPA Fund Assistance	100.38
38000	RLF - EDA	483,560.42
38001	EDA CARES Act RLF	173,437.77
39600	Invested in Fixed Assets	308,988.40
39620	Fund Balance - Trust General Fund	2,592,531.84
39630	Fund Balance - RLF Admin Unrestricted	1,701.12
	<b>Total Projects</b>	<b><u>3,611,870.73</u></b>
	<b>Total Liabilities and Projects</b>	<b><u>7,125,492.20</u></b>
	<b>Net Difference to be Reconciled - Annual Leave Adj</b>	<b><u>0.00</u></b>