

Balance Sheet

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

Period From : 07/01/2023 to 09/30/2023

Assets:

10000	Cash in Bank - Operation (ADD)	20,633.84	
10050	Cash in Bank - Participant Directed Services (PDS)	580,155.71	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	5,522.05	
10001	WIOA-Fixed Assets (WIOA)	47,429.46	
10013	Accounts Receivable - WIOA (WIOA)	73,405.92	
10100	Cash in Bank - Trust	1,623,345.56	
10300	Cash in Bank - RLF	322,667.84	
10310	Cash in Bank - CARES Act RLF	138,310.85	
10450	Cash in Bank - Service Providers	4,306.31	
10700	CD - Accrued Leave Fund	54,596.79	
11000	Petty Cash Fund - Trust	100.00	
114000	Accounts Receivable from Trust to Operations	1,575.04	a
11500	Accounts Receivable from Operations to Trust	928,405.60	a
11800	Accounts Receivable from RLF to Operations	337.33	a
11801	Accounts Receivable from RLF CARES to Operations	49.09	a
12100	Accounts Receivable - Federal/State (ADD)	961,750.81	
12109	Accounts Receivable - Other (PDS)	4,047.42	
12110	Accounts Receivable - State (PDS)	128,122.76	
12400	Accounts Receivable Non ADD Transaction	355.01	
12600	Accounts Receivable - Trust District Contracts	8,750.00	
12700	Accounts Receivable - Trust Local Contributions	70,126.00	
12900	Accounts Receivable - Other	3,046.44	
13200	Accounts Receivable - Local Match	9,829.61	
13600	Prepaid Health Insurance	35,252.02	
13602	Health Insurance - Medical Loss Ratio	(20,043.21)	
13610	Prepaid EBC Annual Fee	75.00	
13700	Prepaid Dental Insurance	1,537.73	
13800	Prepaid Vision Insurance	345.69	
14000	Prepaid Workers Compensation	9,729.41	
14020	Prepaid Acctg Annual Maint & Support	5,747.32	
14100	Prepaid Postage	5,000.45	
14200	Prepaid Travel Advances	317.35	
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	20,608.97	
14650	Prepaid Insurance Bldg & Contents	(952.87)	
14800	Prepaid Background Checks	225.00	
15000	Furniture & Equipment	163,873.19	
15100	Accum Deprec Furniture & Equipment	(70,699.85)	
15200	Computer Equipment Purchases	32,708.83	
15300	Accum Deprec Computer Equipment	(26,348.23)	
15400	Grant Purchased Assets	308,988.40	
15700	Vehicle Purchases	89,341.00	
15800	Accum Deprec Vehicles	(89,341.00)	
15900	Building Improvements	1,068.00	
15910	Accum Deprec Building Improvements	(38.13)	
16000	Construction In Progress - Deposits	89,217.22	
17000	Security Deposit Building	13,000.00	
17001	Security Deposit Elizabethtown Utilities	100.00	
17002	Security Deposit Nolin	655.00	
Total Assets:		<u>5,558,686.73</u>	

a - Not included in accounts receivable report calculations.

Balance Sheet 09/30/23 Continued

Liabilities:

20000	Accounts Payable (ADD)	284,480.31
20000	Accounts Payable (WIOA)	74,900.77
20025	Unapplied Donation (WIOA)	607.00
20041	Funds due to Grantor (WIOA)	1,970.20
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00
20510	PDS FICA/MC Mains'l	(546.06)
20710	PDS KY W/H Mains'l	5,362.19
20800	City Taxes Payable	4,813.65
20810	PDS Local Tax Mains'l	9,902.34
20900	Medical Insurance Withholding (W/H) Payable	(3,092.85)
21000	Colonial Insurance W/H Payable	(643.18)
21100	Deferred Comp W/H Payable	100.00
21210	KLC Unemployment Comp Payable	1,923.14
21220	PDS SUTA Mains'l	5,648.47
21230	PDS FUTA Mains'l	2,487.05
21300	Cobra Premium Payable	(68.03)
21320	PDS Garnishment Mains'l	394.08
21600	Dental Insurance W/H Payable	(154.86)
21700	Vision Insurance W/H Payable	(27.82)
22200	A/P to Operations from Trust	1,575.04 b
22400	Accounts Payable to Operations from RLF	337.33 b
22401	Accounts Payable to Operations from RLF CARES	49.09 b
22500	Accounts Payable to Trust from Operations	928,405.60 b
22830	Accounts Payable to KACo	1,737.70
22840	Accounts Payable PDS KARES Emp/Rep Verification	695.75
23000	Accrued Wages Payable	85,509.16
23100	Accrued Vacation Liability	127,685.68
23400	Accrued Expenses Other	43,879.62
23500	Accrued FICA/MC	6,275.31
23600	Accrued CERS Retirement	49,772.19
23900	Accrued Audit	51,981.27
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00
25011	Def Rev - ADF Funds for Haz Mit Match	6,122.63
25062	Def Rev - Washington County Match	881.47
23220	PDS Deferred Revenue - Fees	2,422.25
23230	PDS Deferred Revenue - Services	8,311.66
25250	Def Rev - PDS 85% Appendix K	256,544.95
25260	Client Liability	341.50
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	1,836.15
Total Liabilities:		<u>2,206,952.60</u>

b - Not included in liability report calculations.

Balance Sheet 09/30/23 Continued

Projects

30001	WIA Fixed Assets	47,429.46
30100	Regional Transportation	(4,488.37)
30193	KTC Local Road Updates - Centerline	(3,560.53)
30200	EDA RLF Administration	163.43
30201	EDA CARES Act RLF Administration	(0.19)
30202	EDA CARES Act RLF Administration	(320.51)
30221	Kentucky Infrastructure Authority	(19,256.14)
30803	FEMA Hazard Mitigation Grant	515.00
32001	Workforce Innovation & Opportunity Act	(107,588.30)
33150	KY Caregiver Support Administration	(41.10)
33332	ADRC - Medicaid Federal Funding	62,908.33
33440	Participant Directed Services (PDS)	24,053.63
33441	PDS Direct Client Services	341.48
33495	Service Providers & Elder Abuse	4,242.69
35000	Trust General Fund	(14,115.64)
35251	Breckinridge County Reapportionment	(416.96)
35252	Meade County Reapportionment	(124.60)
35253	Marion County Reapportionment	623.33
35254	LaRue County Reapportionment	(220.93)
35255	Grayson County Reapportionment	(2,385.37)
35257	Nelson County Reapportionment	(676.16)
35258	Washington County Reapportionment	(333.44)
35272	Grayson County Redraw	(2,024.31)
35274	LaRue County Redraw	(248.22)
35277	Meade County Redraw	(1,419.96)
35278	Nelson County Redraw	(433.16)
35279	Washington County Redraw	(5,182.95)
35331	City of Caneyville CDBG #19-028	3,803.18
35371	LaRue County CDBG #21-022	(8,363.81)
35382	City of Muldraugh CDBG #20-029	7,428.17
35210	City of Lebanon Comp Plan Update	(181.05)
35730	Cleaner Water Program - Brandenburg	(918.40)
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	320,629.39
38001	EDA CARES Act RLF	138,261.76
39000	Operational Cost Pool	0.10
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
Total Projects		<u>3,345,054.36</u>
Total Liabilities and Projects		<u>5,552,006.96</u>
Net Difference to be Reconciled - Annual Leave Adj		<u>6,679.77</u>

Lincoln Trail Area Development District
Budget to Expense Comparison
Through 09/30/23

Description	Ending Date	Budget	Expenses 09/30/2023	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Joint Funding Agreement (JFA)	6/30/24	339,310.52	91,626.25	247,684.27	27.00%	366,505.00	-27,194.48	1
Regional Transportation Planning	6/30/24	92,727.00	27,669.37	65,057.63	29.84%	110,677.48	-17,950.48	2
Metropolitan Planning Organization (MPO)	6/30/24	164,000.00	38,328.73	125,671.27	23.37%	153,314.92	10,685.08	3
Federal Transit Administration (FTA)	6/30/24	20,000.00	4,597.64	15,402.36	22.99%	18,390.56	1,609.44	4
Local Road Updates - Centerline	6/30/24	18,200.00	3,560.53	14,639.47	19.56%	14,242.12	3,957.88	5
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/24	5,236.33	879.12	4,357.21	16.79%	3,516.48	1,719.85	6
RLF CARES Admin	6/30/24	960.12	455.55	504.57	47.45%	1,822.20	-862.08	7
Kentucky Infrastructure Authority (KIA)	6/30/24	66,000.00	19,256.14	46,743.86	29.18%	77,024.56	-11,024.56	8
DOD - Office of Local Defense Community Coop 1st Year	6/30/24	335,142.58	60,997.06	274,145.52	18.20%	110,557.17	224,585.41	9
FEMA Hazard Mitigation - 23 Month Project	6/30/24	320,675.24	117,472.74	203,202.50	36.63%	119,805.87	200,869.37	10
FEMA Building Resilient Infa and Communities Grant (BRIC)	6/30/24	16,347.27	1,495.71	14,851.56	9.15%	16,347.27	0.00	11
Community Development Totals		1,378,599.06	366,338.84	1,012,260.22	26.57%	992,203.63		12
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	687,000.00	154,696.14	532,303.86	22.52%	618,784.56	68,215.44	13
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	204,902.00	30,266.67	174,635.33	14.77%	121,066.68	83,835.32	14
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam)	Various	847,690.00	121,139.45	726,550.55	14.29%	484,557.80	363,132.20	15
Workforce Innovation & Opportunity Act - Education & Workforce Development Rent	Various	47,119.84	13,097.71	34,022.13	27.80%	47,119.84	0.00	16
Nelson County Fiscal Court	Various	18,000.00	1,471.99	16,528.01	8.18%	5,887.96	12,112.04	17
Workforce Innovation & Opportunity Act - Recruitment & Outreach (Heartland Communications)	Various	188,000.00	19,432.52	168,567.48	10.34%	77,730.08	110,269.92	18
Incumbent Worker Contract	Various	10,000.00	0.00	10,000.00	0.00%	0.00	10,000.00	19
Workforce Innovation & Opportunity Act Direct Client Services	Various	183,454.60	97,289.99	86,164.61	53.03%	389,159.96	-205,705.36	20
Workforce Innovation & Opportunity Act		2,186,166.44	437,394.47	1,748,771.97	20.01%	1,744,306.88		21
Title III Aging Planning & Admin	6/30/24	324,938.00	43,487.19	281,450.81	13.38%	173,948.76	150,989.24	22
Title III-B Support Services	6/30/24	695,204.03	171,614.35	523,589.68	24.69%	686,457.40	8,746.63	23
Title III-B Ombudsman	6/30/24	45,835.00	5,984.34	39,850.66	13.06%	23,937.36	21,897.64	24
Title III-C1 Congregate Meals	6/30/24	680,233.80	101,941.30	578,292.50	14.99%	407,765.20	272,468.60	25
Title III-C2 Home Delivered	6/30/24	831,073.47	51,405.80	779,667.67	6.19%	205,623.20	625,450.27	26
Title III-D Preventive Health	6/30/24	38,936.35	7,128.29	31,808.06	18.31%	28,513.16	10,423.19	27
Title III-E Caregiver	6/30/24	446,778.21	125,903.51	320,874.70	28.18%	503,614.04	-56,835.83	28
Title VII Elder Abuse	6/30/24	8,556.53	1,094.33	7,462.20	12.79%	4,377.32	4,179.21	29
Title VII Ombudsman	6/30/24	30,830.90	6,470.25	24,360.65	20.99%	25,881.00	4,949.90	30
Nutrition Services Incentive Prog (NSIP)	6/30/24	80,204.59	19,842.00	60,362.59	24.74%	80,204.59	0.00	31
Vaccine Support	6/30/24	77,000.00	5,917.38	71,082.62	7.68%	23,669.52	53,330.48	32
Expanded Senior Meals Admin	6/30/24	67,778.67	18,493.21	49,285.46	27.28%	73,972.84	-6,194.17	33
Expanded Senior Meals Services	6/30/24	1,048,511.01	390,516.95	657,994.06	37.24%	1,562,067.80	-513,556.79	34
Homecare Administration	6/30/24	65,961.00	24,166.46	41,794.54	36.64%	96,665.84	-30,704.84	35
Homecare Social Services	6/30/24	940,403.93	266,067.81	674,336.12	28.29%	1,064,271.24	-123,867.31	36
KY Caregiver Support Admin		8,984.00	2,836.01	6,147.99	31.57%	11,344.04	-2,360.04	37
KY Caregiver Support Grandparent Svrs		128,820.00	5,603.65	123,216.35	4.35%	22,414.60	106,405.40	38
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/24	46,000.00	6,102.92	39,897.08	13.27%	24,411.68	21,588.32	39
ADRC - Medicaid Federal Funding	on going	74,108.00	0.00	74,108.00	0.00%	0.00	74,108.00	40

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 09/30/23**

Description	Ending Date	Budget	Expenses 09/30/2023	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/24	17,579.65	6,942.75	10,636.90	39.49%	15,430.65	2,149.00	41
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/24	4,706.09	1,348.09	3,358.00	28.65%	5,848.09	-1,142.00	42
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/24	13,946.30	2,991.30	10,955.00	21.45%	7,491.30	6,455.00	43
State Long Term Care Ombudsman	6/30/24	38,490.00	10,497.27	27,992.73	27.27%	41,989.08	-3,499.08	44
Participant Directed Services - Case Mgmt. & Financial	6/30/24	1,301,459.04	288,668.06	1,012,790.98	22.18%	1,154,672.24	146,786.80	45
Participant Directed Services - Direct Client Services	6/30/24	6,144,546.36	1,785,293.19	4,359,253.17	29.05%	7,141,172.76	-996,626.40	46
Service Providers	on going	4,320.32	1.54	4,318.78	0.04%	6.16	4,314.16	47
KY Prescription Assistance Program - Services (KPAP)	6/30/24	54,334.00	12,593.60	41,740.40	23.18%	25,187.20	29,146.80	48
KY Prescription Assistance Program - Admin (KPAP)	6/30/24	3,500.00	718.09	2,781.91	20.52%	1,885.99	1,614.01	49
Aging Totals		13,223,039.25	3,363,629.64	9,859,409.61	25.44%	13,412,823.06		50
Trust/General Fund	6/30/24	135,532.05	128,596.69	6,935.36	94.88%	171,462.25	-35,930.20	51
Breckinridge Co Reappointment	10/20/23	1,500.00	1,916.96	-416.96	127.80%	-416.96	-416.96	52
Meade Co Reappointment	10/20/23	1,275.00	1,399.60	-124.60	109.77%	-124.60	-124.60	53
Marion Co Reappointment	10/20/23	712.50	689.17	23.33	96.73%	23.33	23.33	54
LaRue Co Reappointment	10/13/23	1,500.00	1,720.93	-220.93	114.73%	-220.93	-220.93	55
Grayson Co Reappointment	10/20/23	2,850.00	5,235.37	-2,385.37	183.70%	-2,385.37	-2,385.37	56
Nelson Co Reappointment	10/20/23	2,437.50	3,113.66	-676.16	127.74%	-676.16	-676.16	57
Washington Co Reappointment	10/20/23	1,762.50	2,095.94	-333.44	118.92%	-333.44	-333.44	58
Grayson Co Precinct Redraw	10/17/23	4,000.00	2,024.31	1,975.69	50.61%	1,975.69		59
LaRue Co Precinct Redraw	10/13/24	4,000.00	248.22	3,751.78	6.21%	3,751.78		60
Meade Co Precinct Redraw	11/1/23	4,000.00	1,419.96	2,580.04	35.50%	2,580.04		61
Nelson Co Precinct Redraw	10/15/23	4,000.00	433.16	3,566.84	10.83%	3,566.84		62
Washington Co Precinct Redraw	10/16/23	4,000.00	5,182.95	-1,182.95	129.57%	-1,182.95	-1,182.95	63
City of Caneyville CDBG #19-028	on going	25,000.00	21,196.82	3,803.18	84.79%	Paid In Full		64
LaRue County CDBG #21-022	on going	19,000.00	8,363.81	10,636.19	44.02%	To Be Invoiced \$19,000		65
City of Muldraugh CDBG #20-029	on going	30,000.00	22,571.83	7,428.17	75.24%	Paid In Full		66
City of Lebanon Comp Plan Update		3,825.00	4,006.05	-181.05		-181.05	-181.05	67
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/24	2,000.00	0.00	2,000.00	0.00%	To be Invoiced		68
Marion Co. Industrial Foundation Revolving Fund (RF)	6/30/24	2,500.00	0.00	2,500.00	0.00%	To be Invoiced		69
Cleaner Water Program- Brandenburg		148,369.00	918.40	147,450.60	0.62%			70
City of Bradfordsville - ARPA Assistance	on going	2,000.00	1,197.53	802.47	59.88%	To Be Invoiced \$1,500		71
City of Clarkson - ARPA Assistance	on going	2,000.00	234.93	1,765.07	11.75%	To Be Invoiced \$1,000		72
City of Cloverport - ARPA Assistance	on going	3,000.00	511.89	2,488.11	17.06%	To Be Invoiced \$2,250		73
City of New Haven - ARPA Assistance	on going	2,000.00	159.80	1,840.20	7.99%	To Be Invoiced \$1,500		74
City of Irvington - ARPA Assistance	on going	3,000.00	482.44	2,517.56	16.08%	To Be Invoiced \$1,500		75
LaRue County ARPA Assistance	on going	2,500.00	530.64	1,969.36	21.23%	Paid In Full		76
City of West Point - ARPA Assistance	on going	2,000.00	399.62	1,600.38	19.98%	To Be Invoiced \$1,500		77
District Contracts		414,763.55	214,650.68	200,112.87	51.75%	177,838.47		78
Agency Totals		17,202,568.30	4,382,013.63	12,820,554.67	25.47%	16,327,172.04		79
Agency Totals Less District Contracts Section		16,787,804.75	4,167,362.95	12,620,441.80	24.82%	16,149,333.57		80