

## Balance Sheet

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

Period From : 07/01/2023 to 12/31/2023

**Assets:**

10000	Cash in Bank - Operation (ADD)	115,657.03	
10050	Cash in Bank - Participant Directed Services (PDS)	642,378.73	
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	1,253,820.64	
10150	Cash in Bank - LG-RLF Trust Funds	281,207.35	
10300	Cash in Bank - RLF	331,954.68	
10310	Cash in Bank - CARES Act RLF	148,950.39	
10450	Cash in Bank - Service Providers	4,382.40	
10700	CD - Accrued Leave Fund	55,623.30	
11000	Petty Cash Fund - Trust	100.00	
11400	Accounts Receivable from Trust to Operations	2,131.71	a
11500	Accounts Receivable from Operations to Trust	946,066.18	a
11800	Accounts Receivable from RLF to Operations	318.31	a
11801	Accounts Receivable from RLF CARES to Operations	24.45	a
12100	Accounts Receivable - Federal/State (ADD)	804,594.89	
12109	Accounts Receivable - Other (PDS)	5,325.14	
12110	Accounts Receivable - State (PDS)	145,257.55	
12400	Accounts Receivable Non ADD Transaction	324.00	
12600	Accounts Receivable - Trust District Contracts	14,950.00	
12700	Accounts Receivable - Trust Local Contributions	2,468.00	
12900	Accounts Receivable - Other	4,219.03	
13200	Accounts Receivable - Local Match	8,217.95	
13500	Accounts Receivable Staff W/H Cobra	396.03	
13602	Health Insurance - Medical Loss Ratio	(6.62)	
14000	Prepaid Workers Compensation	5,962.02	
14011	Prepaid Workers Compensation Refund	(1,424.89)	
14020	Prepaid Acctg Annual Maint & Support	3,831.64	
14100	Prepaid Postage	4,131.18	
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	14,084.93	
14650	Prepaid Insurance Bldg & Contents	(635.23)	
14800	Prepaid Background Checks	225.00	
14910	Prepaid Software Book Nov 2024 & Nov 2025	479.76	
15000	Furniture & Equipment	163,873.19	
15100	Accum Deprec Furniture & Equipment	(77,000.36)	
15200	Computer Equipment Purchases	32,708.83	
15300	Accum Deprec Computer Equipment	(27,027.85)	
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	(76.26)	
16000	Construction In Progress - Deposits	119,595.79	
17000	Security Deposit Building	13,000.00	
17001	Security Deposit Elizabethtown Utilities	100.00	
17002	Security Deposit Nolin	655.00	
	<b>Total Assets:</b>	<u><u>5,458,707.72</u></u>	

a - Not included in accounts receivable report calculations.

**Balance Sheet 12/31/23 Continued**

**Liabilities:**

20000	Accounts Payable (ADD)	259,085.18	
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	310.50	
20710	PDS KY W/H Mains'l	6,360.19	
20810	PDS Local Tax Mains'l	10,467.97	
20900	Medical Insurance Withholding (W/H) Payable	(2,559.97)	
21000	Colonial Insurance W/H Payable	(643.18)	
21100	Deferred Comp W/H Payable	100.00	
21220	PDS SUTA Mains'l	3,805.64	
21230	PDS FUTA Mains'l	421.32	
21300	Cobra Premium Payable	(136.06)	
21600	Dental Insurance W/H Payable	(148.15)	
21700	Vision Insurance W/H Payable	(26.39)	
22200	A/P to Operations from Trust	2,131.71	b
22400	Accounts Payable to Operations from RLF	318.31	b
22401	Accounts Payable to Operations from RLF CARES	24.45	b
22500	Accounts Payable to Trust from Operations	946,066.18	b
22840	Accounts Payable PDS KARES Emp/Rep Verification	1,348.25	
23000	Accrued Wages Payable	84,536.23	
23100	Accrued Vacation Liability	127,685.68	
23400	Accrued Expenses Other	1,017.40	
23500	Accrued FICA/MC	6,242.17	
23510	Accrued KY W/H Taxes	3,315.64	
23600	Accrued CERS Retirement	60,927.57	
23900	Accrued Audit	57,962.52	
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00	
25011	Def Rev - ADF Funds for Haz Mit Match	5,728.54	
25012	Def Rev - State Match SS4A	51,444.75	
25062	Def Rev - Washington County Match	587.69	
23220	PDS Deferred Revenue - Fees	2,422.25	
23230	PDS Deferred Revenue - Services	9,988.39	
25250	Def Rev - PDS 85% Appendix K	298,559.46	
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	9,334.47	
28000	Expense Reimbursement Control	18.86	
29990	LG-RLF Clearing Trust Funds	(68,870.03)	
	<b>Total Liabilities:</b>	<b><u>2,194,440.97</u></b>	

b - Not included in liability report calculations.

**Balance Sheet 12/31/23 Continued**

**Projects**

30000	Joint Funding Agreement	(96,879.89)
30001	WIA Fixed Assets	47,429.46
30100	Regional Transportation	(2,736.59)
30150	KTC Metropolitan Planning Organization	0.10
30162	MPO Public Transportation Study	(7,971.50)
30169	Safe Streets for All (SS4A)	(874.93)
30200	EDA RLF Administration	(99.47)
30202	EDA CARES Act RLF Administration	(1,880.68)
30221	Kentucky Infrastructure Authority	(8,843.36)
32001	Workforce Innovation & Opportunity Act	(144,934.77)
32008	TPMA Childcare Study	(4,000.00)
32500	Title III Aging Planning & Admin	(0.02)
32550	Title III-E Caregiver	139.80
32751	Vaccine Support	(0.06)
32752	Suicide Prevention	(551.06)
33160	KY Caregiver Support Grandparent Services	(0.01)
33332	ADRC - Medicaid Federal Funding	67,058.33
33440	Participant Directed Services (PDS)	57,342.89
33441	PDS Direct Client Services	(959.97)
33495	Service Providers & Elder Abuse	4,318.78
33601	Prescription Assistance Program (KPAP)	(0.61)
35000	Trust General Fund	(369,397.35)
35100	LG-RLF Trust Funds	(4,301.30)
35251	Breckinridge County Reapportionment	(245.39)
35252	Meade County Reapportionment	1,025.40
35253	Marion County Reapportionment	612.17
35254	LaRue County Reapportionment	(277.55)
35255	Grayson County Reapportionment	(2,607.12)
35257	Nelson County Reapportionment	(556.01)
35258	Washington County Reapportionment	(375.20)
35271	Breckinridge County Redraw	(2,976.38)
35272	Grayson County Redraw	(484.48)
35274	LaRue County Redraw	77.49
35277	Meade County Redraw	(188.65)
35278	Nelson County Redraw	(2,311.00)
35279	Washington County Redraw	(1,828.49)
35331	City of Caneyville CDBG #19-028	3,410.56
35371	LaRue County CDBG #21-022	(9,239.18)
35382	City of Muldraugh CDBG #20-029	6,705.89
35410	City of Lebanon Comp Plan Update	(486.90)
35412	City of Sonora Comp Plan	(902.89)
35419	Land of Lincoln Comp Plan	(2,008.51)
35445	Marion Co. IF RF	(1,039.61)
35730	Cleaner Water Program - Brandenburg	(1,496.69)
35731	Cleaner Water Program - Muldraugh	(29.99)
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	329,935.25
38001	EDA CARES Act RLF	148,925.94
38100	LG-RLF Trust Funds	350,077.38
39000	Operational Cost Pool	0.32
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>3,253,528.66</u></b>
	<b>Total Liabilities and Projects</b>	<b><u>5,447,969.63</u></b>
	<b>Net Difference to be Reconciled - Annual Leave Adj</b>	<b><u>10,738.09</u></b>

**Lincoln Trail Area Development District  
Budget to Expense Comparison  
Through 12/31/23**

Description	Ending Date	Budget	Expenses 12/31/2023	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Joint Funding Agreement (JFA)	6/30/24	365,490.52	188,506.14	176,984.38	51.58%	377,012.28	-11,521.76	1
Regional Transportation Planning	6/30/24	92,727.00	49,098.59	43,628.41	52.95%	98,197.18	-5,470.18	2
Metropolitan Planning Organization (MPO)	6/30/24	164,000.00	74,208.88	89,791.12	45.25%	148,417.76	15,582.24	3
MPO Public Transportation Study	6/30/25	160,000.00	7,971.50	152,028.50	4.98%	15,943.00	144,057.00	4
Federal Transit Administration (FTA)	6/30/24	20,000.00	8,655.22	11,344.78	43.28%	17,310.44	2,689.56	5
Safe Streets for All (SS4A)	8/25/25	257,224.00	874.93	256,349.07	0.34%	1,749.86	255,474.14	6
Local Road Updates - Centerline	6/30/24	18,200.00	7,071.25	11,128.75	38.85%	15,556.75	2,643.25	7
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/24	5,236.33	2,114.12	3,122.21	40.37%	4,228.24	1,008.09	8
RLF CARES Admin	6/30/24	960.12	2,119.60	-1,159.48	220.76%	4,239.20	-3,279.08	9
Kentucky Infrastructure Authority (KIA)	6/30/24	66,000.00	41,843.36	24,156.64	63.40%	83,686.72	-17,686.72	10
DOD - Office of Local Defense Community Coop 1st Year	6/30/24	335,142.58	66,563.80	268,578.78	19.86%	101,597.38	233,545.20	11
FEMA Hazard Mitigation - 23 Month Project	6/30/24	320,675.24	118,645.33	202,029.91	37.00%	118,645.33	202,029.91	12
FEMA Building Resilient Infa and Communities Grant (BRIC)	6/30/24	16,347.27	2,358.07	13,989.20	14.42%	16,347.27	0.00	13
<b>Community Development Totals</b>		<b>1,822,003.06</b>	<b>570,030.79</b>	<b>1,251,972.27</b>	<b>31.29%</b>	<b>1,002,931.41</b>		14
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	687,000.00	299,630.91	387,369.09	43.61%	599,261.82	87,738.18	15
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	204,902.00	84,313.12	120,588.88	41.15%	168,626.24	36,275.76	16
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam)	Various	847,690.00	361,772.47	485,917.53	42.68%	723,544.94	124,145.06	17
Workforce Innovation & Opportunity Act - Education & Workforce Development Rent	Various	47,119.84	24,114.80	23,005.04	51.18%	48,229.60	-1,109.76	18
Nelson County Fiscal Court	Various	18,000.00	6,715.04	11,284.96	37.31%	13,430.08	4,569.92	19
Workforce Innovation & Opportunity Act - Recruitment & Outreach (Heartland Communications)	Various	188,000.00	67,109.17	120,890.83	35.70%	134,218.34	53,781.66	20
Incumbent Worker Contract	Various	20,000.00	0.00	20,000.00	0.00%	0.00	20,000.00	21
Workforce Innovation & Opportunity Act Direct Client Services	Various	275,903.10	204,608.27	71,294.83	74.16%	409,216.54	-133,313.44	22
Thomas P Miller Childcare Study	3/31/24	40,000.00	14,000.00	26,000.00	35.00%	40,000.00	0.00	23
<b>Workforce Innovation &amp; Opportunity Act</b>		<b>2,328,614.94</b>	<b>1,062,263.78</b>	<b>1,266,351.16</b>	<b>45.62%</b>	<b>2,136,527.56</b>		24
Title III Aging Planning & Admin	6/30/24	324,938.00	80,761.56	244,176.44	24.85%	161,523.12	163,414.88	25
Title III-B Support Services	6/30/24	695,204.03	314,262.46	380,941.57	45.20%	628,524.92	66,679.11	26
Title III-B Ombudsman	6/30/24	45,835.00	11,560.51	34,274.49	25.22%	23,121.02	22,713.98	27
Title III-C1 Congregate Meals	6/30/24	680,233.80	150,509.96	529,723.84	22.13%	301,019.92	379,213.88	28
Title III-C2 Home Delivered	6/30/24	831,073.47	109,173.57	721,899.90	13.14%	218,347.14	612,726.33	29
Title III-D Preventive Health	6/30/24	38,936.35	16,863.28	22,073.07	43.31%	33,726.56	5,209.79	30
Title III-E Caregiver	6/30/24	446,778.21	205,471.21	241,307.00	45.99%	410,942.42	35,835.79	31
Title VII Elder Abuse	6/30/24	8,556.53	1,379.28	7,177.25	16.12%	2,758.56	5,797.97	32
Title VII Ombudsman	6/30/24	30,830.90	13,348.67	17,482.23	43.30%	26,697.34	4,133.56	33
Nutrition Services Incentive Prog (NSIP)	6/30/24	80,204.59	80,204.59	0.00	100.00%	80,204.59	0.00	34
Vaccine Support	6/30/24	77,000.00	20,021.12	56,978.88	26.00%	77,000.00	0.00	35
Suicide Prevention	6/30/24	4,301.72	4,613.08	-311.36	107.24%	4,613.08	-311.36	36
Expanded Senior Meals Admin	6/30/24	67,778.67	31,965.61	35,813.06	47.16%	63,931.22	3,847.45	37
Expanded Senior Meals Services	6/30/24	1,048,511.01	780,319.83	268,191.18	74.42%	1,560,639.66	-512,128.65	38
Homecare Administration	6/30/24	65,961.00	39,299.04	26,661.96	59.58%	65,961.00	0.00	39
Homecare Social Services	6/30/24	940,403.93	495,370.95	445,032.98	52.68%	940,403.93	0.00	40
KY Caregiver Support Admin	6/30/24	8,984.00	5,154.24	3,829.76	57.37%	8,984.00	0.00	41
KY Caregiver Support Grandparent Svrs	6/30/24	128,820.00	39,652.39	89,167.61	30.78%	128,820.00	0.00	42
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/24	46,000.00	19,602.92	26,397.08	42.62%	46,000.00	0.00	43

**Lincoln Trail Area Development District  
Budget to Expense Comparison  
Through 12/31/23**

Description	Ending Date	Budget	Expenses 12/31/2023	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget
ADRC - Medicaid Federal Funding	on going	74,108.00	0.00	74,108.00	0.00%	0.00	74,108.00
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/24	17,579.65	9,806.91	7,772.74	55.79%	13,625.37	3,954.28
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/24	4,706.09	2,348.09	2,358.00	49.89%	4,696.18	9.91
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/24	13,946.30	5,116.30	8,830.00	36.69%	10,232.60	3,713.70
State Long Term Care Ombudsman	6/30/24	38,490.00	20,994.54	17,495.46	54.55%	38,490.00	0.00
Participant Directed Services - Case Mgmt. & Financial	6/30/24	1,301,459.04	593,386.63	708,072.41	45.59%	1,186,773.26	114,685.78
Participant Directed Services - Direct Client Services	6/30/24	7,946,678.34	3,973,339.17	3,973,339.17	50.00%	7,946,678.34	0.00
Service Providers	on going	4,320.32	1.54	4,318.78	0.04%	6.16	4,314.16
KY Prescription Assistance Program - Services (KPAP)	6/30/24	54,334.00	25,112.05	29,221.95	46.22%	25,112.05	29,221.95
KY Prescription Assistance Program - Admin (KPAP)	6/30/24	3,500.00	2,284.24	1,215.76	65.26%	2,284.24	1,215.76
<b>Aging Totals</b>		<b>15,029,472.95</b>	<b>7,051,923.74</b>	<b>7,977,549.21</b>	<b>46.92%</b>	<b>14,011,116.68</b>	
Trust/General Fund	6/30/24	-227,555.77	141,841.58	-369,397.35	-62.33%	283,683.16	-511,238.93
Trust - Local Government Revolving Loan Fund		0.00	4,301.30	-4,301.30	0.00%	8,602.60	
Breckinridge Co Reappointment	10/20/23	1,725.00	1,970.39	-245.39	114.23%	-245.39	-245.39
Meade Co Reappointment	10/20/23	1,275.00	1,399.60	-124.60	109.77%	-124.60	-124.60
Marion Co Reappointment	10/20/23	712.50	700.33	12.17	98.29%	12.17	12.17
LaRue Co Reappointment	10/13/23	1,500.00	1,777.55	-277.55	118.50%	-277.55	-277.55
Grayson Co Reappointment	10/20/23	4,000.00	5,457.12	-1,457.12	136.43%	-1,457.12	-1,457.12
Nelson Co Reappointment	10/20/23	2,625.00	3,181.01	-556.01	121.18%	-556.01	-556.01
Washington Co Reappointment	10/20/23	1,762.50	2,137.70	-375.20	121.29%	-375.20	-375.20
Breckinridge Co Redraw	1/31/24	4,000.00	2,976.38	1,023.62	74.41%	1,023.62	
Grayson Co Precinct Redraw	10/17/23	4,000.00	4,484.48	-484.48	112.11%	-484.48	-484.48
LaRue Co Precinct Redraw	10/13/24	675.00	597.51	77.49	88.52%	77.49	77.49
Meade Co Precinct Redraw	11/1/23	4,000.00	4,188.65	-188.65	104.72%	-188.65	-188.65
Nelson Co Precinct Redraw	10/15/23	862.50	3,173.50	-2,311.00	367.94%	-2,311.00	-2,311.00
Washington Co Precinct Redraw	10/16/23	4,000.00	5,828.49	-1,828.49	145.71%	-1,828.49	-1,828.49
City of Caneyville CDBG #19-028	on going	25,000.00	21,589.44	3,410.56	86.36%	Paid In Full	
LaRue County CDBG #21-022	on going	19,000.00	9,239.18	9,760.82	48.63%	To Be Invoiced \$19,000	
City of Muldraugh CDBG #20-029	on going	30,000.00	23,294.11	6,705.89	77.65%	Paid In Full	
City of Lebanon Comp Plan Update	9/1/23	5,475.00	4,311.90	1,163.10	78.76%	Invoiced at \$75 per hr	1,163.10
City of Sonora Comp Plan	12/31/23	1,200.00	902.89	297.11	75.24%	Invoiced at \$75 per hr	297.11
Land of Lincoln Comp Plan		7,500.00	2,008.51	5,491.49	26.78%	Invoiced at \$75 per hr	
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	
Marion Co. Industrial Foundation Revolving Fund (RF)	6/30/24	2,500.00	1,039.61	1,460.39	41.58%	To be Invoiced	
Cleaner Water Program- Brandenburg		148,369.00	1,496.69	146,872.31	1.01%		
Cleaner Water Program- Muldraugh		18,000.00	29.99	17,970.01	0.17%		
City of Bradfordsville - ARPA Assistance	on going	2,000.00	1,197.53	802.47	59.88%	To Be Invoiced \$1,500	
City of Clarkson - ARPA Assistance	on going	2,000.00	234.93	1,765.07	11.75%	To Be Invoiced \$1,000	
City of Cloverport - ARPA Assistance	on going	3,000.00	511.89	2,488.11	17.06%	To Be Invoiced \$2,250	
City of New Haven - ARPA Assistance	on going	2,000.00	159.80	1,840.20	7.99%	To Be Invoiced \$1,500	
City of Irvington - ARPA Assistance	on going	3,000.00	482.44	2,517.56	16.08%	To Be Invoiced \$1,500	
LaRue County ARPA Assistance	on going	2,500.00	530.64	1,969.36	21.23%	Paid In Full	
City of West Point - ARPA Assistance	on going	2,000.00	399.62	1,600.38	19.98%	To Be Invoiced \$1,500	
<b>District Contracts</b>		<b>79,125.73</b>	<b>251,444.76</b>	<b>-172,319.03</b>	<b>317.78%</b>	<b>285,550.55</b>	
<b>Agency Totals</b>		<b>19,259,216.68</b>	<b>8,935,663.07</b>	<b>10,323,553.61</b>	<b>46.40%</b>	<b>17,436,126.20</b>	
<b>Agency Totals Less District Contracts Section</b>		<b>19,180,090.95</b>	<b>8,684,218.31</b>	<b>10,495,872.64</b>	<b>45.28%</b>	<b>17,150,575.65</b>	