

Balance Sheet

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

Period From : 07/01/2023 to 06/30/2024

Assets:

10000	Cash in Bank - Operation (ADD)	727,861.43	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	4,979.65	
10001	WIOA-Fixed Assets (WIOA)	45,975.14	
10013	Accounts Receivable - WIOA (WIOA)	210,268.96	
10030	Prepaid Rent (WIOA)	500.00	
10050	Cash in Bank - Participant Directed Services (PDS)	649,806.17	
10100	Cash in Bank - Trust	1,239,746.69	
10150	Cash in Bank - LG-RLF Trust Funds	10,007.54	
10300	Cash in Bank - RLF	349,977.28	
10310	Cash in Bank - CARES Act RLF	163,479.55	
10450	Cash in Bank - Service Providers	6,437.54	
10700	CD - Accrued Leave Fund	56,317.07	
11000	Petty Cash Fund - Trust	100.00	
11320	A/R from Trust to RLF CARES	0.19	a
11500	Accounts Receivable from Operations to Trust	840,694.38	a
11600	Accounts Receivable from Operations to RLF	700.31	a
11800	Accounts Receivable from RLF to Operations	353.04	a
11801	Accounts Receivable from RLF CARES to Operations	13.84	a
11950	Accounts Receivable from LGRLF to Oper	16.04	a
11980	Account Receivable from LGRLF to Trust	1,300.30	a
12100	Accounts Receivable - Federal/State (ADD)	548,170.43	
12109	Accounts Receivable - Other (PDS)	3,931.30	
12110	Accounts Receivable - State (PDS)	1,026,109.32	
12300	Accounts Receivable - WIOA to Operations	44,773.73	
12400	Accounts Receivable Non ADD Transaction	41.34	
12600	Accounts Receivable - Trust District Contracts	16,012.32	
12900	Accounts Receivable - Other	267.95	
13200	Accounts Receivable - Local Match	9,419.78	
13400	Account Receivable from PDS to Operations	145,179.64	a
13420	Accounts Receivable from Oper to PDS	274.75	a
13430	Accounts Receivable to PDS from Trust	276.34	a
14100	Prepaid Postage	2,076.80	
14300	Prepaid Other	1,442.00	
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	225.00	
14910	Prepaid Software Book Nov 2024 & Nov 2025	479.76	
15000	Furniture & Equipment	109,758.78	
15100	Accum Deprec Furniture & Equipment	(50,094.44)	
15200	Computer Equipment Purchases	35,007.83	
15300	Accum Deprec Computer Equipment	(28,706.39)	
15400	Grant Purchased Assets	396,296.38	
15440	Assets from Proceeds of Sale of Property	484,370.44	
15700	Vehicle Purchases	119,634.40	
15800	Accum Deprec Vehicles	(89,845.89)	
15900	Building Improvements	3,611.13	
15910	Accum Deprec Building Improvements	(279.69)	
17000	Security Deposit Building	13,000.00	
17001	Security Deposit Elizabethtown Utilities	100.00	
17002	Security Deposit Nolin	655.00	
19200	RLF A/R - Notes Receivable to EDA	138,700.26	
19201	RLF CARES Act A/R - Notes Receivable to EDA	10,342.91	
19250	LGRLF A/R - Notes Receivable to Trust	347,308.80	
Total Assets:		<u>7,600,022.06</u>	

a - Not included in accounts receivable report calculations.

Balance Sheet 06/30/24 Continued

Liabilities:

20000	Accounts Payable (ADD)	298,923.06	
20004	Accounts Payable - LTADD (WIOA)	44,773.73	
20017	Nelson Co. Fiscal Ct. Payable (WIOA)	1,090.65	
20019	Truck America Training LLC Payable (WIOA)	10,350.00	
20025	Unapplied Donation (WIOA)	607.00	
20040	Your Recruiting Company - Payable (WIOA)	24,218.00	
20041	Funds due to Grantor (WIOA)	1,970.20	
20047	CareerTeam Payable (WIOA)	110,491.40	
20048	Hightower Workforce - Payable (WIOA)	11,797.63	
20049	Heartland Communications - Payable (WIOA)	9,000.00	
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00	
20510	PDS FICA/MC Mains'l	60,295.78	
20610	PDS Federal Taxes Mains'l	17,261.26	
20700	KY Taxes Payable	(37.90)	
20710	PDS KY W/H Mains'l	17,403.99	
20810	PDS Local Tax Mains'l	25,285.66	
20900	Medical Insurance Withholding (W/H) Payable	(2,434.43)	
21000	Colonial Insurance W/H Payable	(948.84)	
21010	Supplemental Life (EE Share)	(77.10)	
21011	Flexible Spending Acct FSA (EE Share)	(209.00)	
21012	Member Medical (EE Share)	(30.00)	
21220	PDS SUTA Mains'l	12,372.09	
21230	PDS FUTA Mains'l	1,712.67	
21320	PDS Garnishment Mains'l	2,064.73	
21600	Dental Insurance W/H Payable	(612.59)	
21700	Vision Insurance W/H Payable	(205.28)	
22000	Accounts Payable to PDS from Oper	274.75	b
22030	Accounts Payable to Oper from PDS	145,179.64	b
22040	Accounts Payable from Trust to PDS	276.34	b
22320	Accounts Payable to RLF CARES from Trust	0.19	b
22400	Accounts Payable to Operations from RLF	353.04	b
22401	Accounts Payable to Operations from RLF CARES	13.84	b
22500	Accounts Payable to Trust from Operations	840,694.38	b
22600	Accounts Payable to RLF from Oper	700.31	b
22650	Accounts Payable to Oper from LGRLF	16.04	b
22680	Accounts Payable to Trust from LGRLF	1,300.30	b
22830	Accounts Payable to KACo	1,863.02	
22840	Accounts Payable PDS KARES Emp/Rep Verification	885.50	
23000	Accrued Wages Payable	86,508.80	
23100	Accrued Vacation Liability	141,921.56	
23110	PDS Accrued Payroll	782,677.05	
23400	Accrued Expenses Other	1,536.45	
23500	Accrued FICA/MC	6,313.53	
23900	Accrued Audit	42,200.00	
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00	
25000	Deferred Revenue	72,409.50	
25010	Deferred Revenue- Local Contributions	4,076.00	
25011	Def Rev - ADF Funds for Haz Mit Match	5,576.10	
25012	Def Rev - State Match SS4A	42,820.47	
25220	PDS Deferred Revenue - Fees	611.87	
25230	PDS Deferred Revenue - Services	1,637.02	
25250	Def Rev - PDS 85% Appendix K	386,935.67	
25700	PDS Client Advances	197,503.86	
26000	Funds due to Grantor - Operations	16,364.93	
26200	PDS Due to Grantor - Dail Overpayment	21,641.06	
26203	PDS Due to Grantor - Other	7,815.53	
28000	Expense Reimbursement Control	366.69	
	Total Liabilities:	<u>3,457,986.15</u>	

b - Not included in liability report calculations.

Balance Sheet 06/30/24 Continued

Projects

30001	WIA Fixed Assets	45,975.14
35371	LaRue County CDBG #21-022	2,536.71
35751	City of Bradfordsville ARPA Fund Assistance	(697.53)
35753	City of Clarkson ARPA Fund Assistance	293.01
35754	City of Cloverport ARPA Fund Assistance	148.14
35755	City of New Haven ARPA Fund Assistance	34.89
35756	City of Irvington ARPA Fund Assistance	2,478.27
35760	City of West Point ARPA Fund Assistance	100.38
37030	City of Vine Grove - GIS Services	26.94
38000	RLF - EDA	487,388.41
38001	EDA CARES Act RLF	173,808.81
38100	LG-RLF Trust Funds	356,000.00
39600	Invested in Capital Assets	396,296.38
39601	Invested in Proceed from Sale of Property Purchased Assets	484,370.44
39620	Fund Balance - Trust General Fund	2,191,639.52
39630	Fund Balance - RLF Admin Unrestricted	1,636.40
	Total Projects	<u>4,142,035.91</u>
	Total Liabilities and Projects	<u>7,600,022.06</u>
	Net Difference to be Reconciled - Annual Leave Adj	<u>0.00</u>

**Lincoln Trail Area Development District
Revenue/Budget to Expense Comparison
Through 06/30/24**

Revenue Received Figures

Budget/Award Figures

Description	Ending Date	Revenue	Expenses 06/30/2024	(Over)/Under Expended	% Expended To Date	Transfer to Trust +/- Transfer from Trust	Carryover/Deferred	Due to Grantor/Not Expended	
Joint Funding Agreement (JFA)	6/30/24	365,490.52	370,630.03	-5,139.51	101.41%	-5,139.51			1
Regional Transportation Planning	6/30/24	92,727.00	93,669.12	-942.12	101.02%	-942.12			2
Metropolitan Planning Organization (MPO)	6/30/24	164,000.00	163,308.56	691.44	99.58%			691.44	3
MPO Public Transportation Study	6/30/25	160,000.00	89,198.43	70,801.57	55.75%		70,801.57		4
Federal Transit Administration (FTA)	6/30/24	20,000.00	16,084.74	3,915.26	80.42%			3,915.26	5
Safe Streets for All (SS4A)	8/29/25	257,224.00	43,121.42	214,102.58	16.76%		214,102.58		6
Local Road Updates - Centerline	6/30/24	19,500.00	20,415.37	-915.37	104.69%	-915.37			7
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/24	3,827.99	3,892.71	-64.72	101.69%	-64.72			8
RLF CARES Admin	6/30/24	371.04	4,438.05	-4,067.01	1196.11%	-4,067.01			9
Kentucky Infrastructure Authority (KIA)	6/30/24	66,000.00	66,509.63	-509.63	100.77%	-509.63			10
OLDCC Fort Knox CUP Implementation	1/31/25	335,143.00	145,359.78	189,783.22	43.37%	-10,011.32	189,783.22		11
Broadband Deployment- BEAD Challenge	6/30/24	40,000.00	21,628.66	18,371.34	54.07%	18,371.34			12
FEMA Hazard Mitigation - 23 Month Project	6/30/24	180,891.99	118,645.33	62,246.66	65.59%			62,246.66	13
FEMA Building Resilient Infa and Communities Grant (BRIC)	9/30/24	16,347.27	11,508.08	4,839.19	70.40%		4,839.19		14
Community Development Totals		1,721,522.81	1,168,409.91	553,112.90	67.87%	-3,278.34	479,526.56	66,853.36	15
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	643,301.27	622,741.41	20,559.86	96.80%			20,559.86	16
TPMA Childcare Study	3/31/24	46,000.00	46,000.00	0.00	100.00%				17
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	204,902.00	204,902.00	0.00	100.00%				18
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam)	Various	1,112,900.00	978,080.89	134,819.11	87.89%			134,819.11	19
Workforce Innovation & Opportunity Act - Education & Workforce Development Rent	Various	48,229.60	48,229.60	0.00	100.00%				20
Nelson County Fiscal Court	Various	18,583.16	14,866.59	3,716.57	80.00%			3,716.57	21
Workforce Innovation & Opportunity Act - Recruitment & Outreach (Heartland Communications)	Various	188,000.00	137,906.46	50,093.54	73.35%			50,093.54	22
Workforce Innovation & Opportunity Act Incumbent Worker Contract	Various	20,000.00	0.00	20,000.00	0.00%			20,000.00	23
Workforce Innovation & Opportunity Act Direct Client Services	Various	436,189.52	360,011.27	76,178.25	82.54%			76,178.25	24
Premier Virtual	Various	13,500.00	13,500.00	0.00	100.00%				25
Workforce Innovation & Opportunity Act		2,731,605.55	2,426,238.22	305,367.33	88.82%	0.00	0.00	305,367.33	26
Title III Aging Planning & Admin	6/30/24	324,938.00	317,985.32	6,952.68	97.86%		6,952.68		27
Title III-B Support Services	6/30/24	848,335.23	600,140.13	248,195.10	70.74%		248,195.10		28
Title III-B Ombudsman	6/30/24	45,835.00	21,990.30	23,844.70	47.98%		23,844.70		29
Title III-C1 Congregate Meals	6/30/24	979,771.40	442,871.15	536,900.25	45.20%		536,900.25		30
Title III-C2 Home Delivered	6/30/24	930,096.32	655,391.07	274,705.25	70.46%		274,705.25		31
Title III-D Preventive Health	6/30/24	76,292.35	49,439.73	26,852.62	64.80%		26,852.62		32
Title III-E Caregiver	6/30/24	478,122.43	344,681.05	133,441.38	72.09%		133,441.38		33
Title VII Elder Abuse	6/30/24	8,556.53	8,276.17	280.36	96.72%		280.36		34
Title VII Ombudsman	6/30/24	45,649.14	31,327.14	14,322.00	68.63%		14,322.00		35
Nutrition Services Incentive Prog (NSIP)	6/30/24	88,501.50	88,501.50	0.00	100.00%				36
Vaccine Support	4/30/24	77,000.00	77,109.30	-109.30	100.14%	-109.30			37

**Lincoln Trail Area Development District
Revenue/Budget to Expense Comparison
Through 06/30/24**

Description	Ending Date	Revenue	Expenses 06/30/2024	(Over)/Under Expended	% Expended To Date	Transfer to Trust +/- Transfer from Trust	Carryover/Deferred	Due to Grantor/Not Expended	
Homecare Administration	6/30/24	65,961.00	66,471.53	-510.53	100.77%	-510.53			41
Homecare Social Services	6/30/24	913,247.82	913,247.82	0.00	100.00%				42
KY Caregiver Support Admin	6/30/24	8,984.00	9,032.58	-48.58	100.54%	-48.58			43
KY Caregiver Support Grandparent Svcs	6/30/24	101,188.26	101,188.26	0.00	100.00%				44
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/24	46,000.00	46,000.00	0.00	100.00%				45
ADRC - Medicaid Federal Funding	on going	75,558.33	9,847.79	65,710.54	13.03%		65,710.54		46
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/24	14,579.00	13,465.78	1,113.22	92.36%			1,113.22	47
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/24	4,706.00	2,348.09	2,357.91	49.90%			2,357.91	48
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/24	13,946.00	11,219.22	2,726.78	80.45%			2,726.78	49
State Long Term Care Ombudsman	6/30/24	38,490.00	38,490.00	0.00	100.00%				50
Participant Directed Services - Case Mgmt. & Financial	6/30/24	1,360,190.81	1,214,530.70	145,660.11	89.29%	145,660.11			51
Participant Directed Services - Direct Client Services	6/30/24	11,052,965.49	11,052,965.49	0.00	100.00%				52
Service Providers	on going	12,621.73	7,450.38	5,171.35	59.03%		5,171.35		53
KY Prescription Assistance Program - Services (KPAP)	6/30/24	25,112.05	25,112.05	0.00	100.00%				54
KY Prescription Assistance Program - Admin (KPAP)	6/30/24	2,283.63	2,283.63	0.00	100.00%				55
Aging Totals		18,753,194.38	17,266,190.30	1,487,004.08	92.07%	144,429.94	1,336,376.23	6,197.91	56
Trust/General Fund	6/30/24	147,259.00	339,304.61	-192,045.61	230.41%	-192,045.61			57
LG-RLF Trust Funds	6/30/24	4,967.64	4,967.64	0.00	100.00%				58
Breckinridge Co Reappointment	10/20/23	1,725.00	1,960.05	-235.05	113.63%	-235.05			59
Meade Co Reappointment	10/20/23	1,275.00	1,399.60	-124.60	109.77%	-124.60			60
Marion Co Reappointment	10/20/23	712.50	698.30	14.20	98.01%	14.20			61
LaRue Co Reappointment	10/17/23	1,500.00	1,766.57	-266.57	117.77%	-266.57			62
Grayson Co Reappointment	10/20/23	4,000.00	5,414.16	-1,414.16	135.35%	-1,414.16			63
Nelson Co Reappointment	10/20/23	2,625.00	3,168.04	-543.04	120.69%	-543.04			64
Washington Co Reappointment	10/20/24	1,762.50	2,129.47	-366.97	120.82%	-366.97			65
Breckinridge Co Precinct Redraw	1/31/24	4,000.00	5,367.15	-1,367.15	134.18%	-1,367.15			66
Grayson Co Precinct Redraw	10/17/23	4,000.00	4,448.96	-448.96	111.22%	-448.96			67
LaRue Co Precinct Redraw	10/13/23	675.00	592.57	82.43	87.79%	82.43			68
Meade Co Precinct Redraw	11/1/23	4,000.00	4,155.45	-155.45	103.89%	-155.45			69
Nelson Co Precinct Redraw	12/31/23	862.50	3,148.41	-2,285.91	365.03%	-2,285.91			70
Washington Co Precinct Redraw	10/14/23	4,000.00	5,782.12	-1,782.12	144.55%	-1,782.12			71
City of Caneyville CDBG #19-028	on going	25,000.00	21,576.97	3,423.03	86.31%	3,423.03			72
LaRue County CDBG #21-022	on going	19,000.00	12,463.29	6,536.71	65.60%	To Be Invoiced \$4,000	6,536.71		73
City of Muldraugh CDBG #20-029	on going	30,000.00	23,313.65	6,686.35	77.71%	6,686.35			74
City of Lebanon Comp Plan Update	6/30/24	5,475.00	4,705.92	769.08	85.95%	769.08			75
City of Sonora Comp Plan	6/30/24	1,200.00	895.78	304.22	74.65%	304.22			76
Land of Lincoln Comp Plan	on going	8,625.00	6,653.72	1,971.28	77.14%	1,971.28			77
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/24	2,000.00	934.86	1,065.14	46.74%	1,065.14			78
Marion Co. Industrial Foundation Revolving Fund (RF)	6/30/24	2,500.00	1,318.40	1,181.60	52.74%	1,181.60			79
Cleaner Water Program- Brandenburg	on going	148,364.00	3,900.70	144,463.30	2.63%		144,463.30		80
Cleaner Water Program- Muldraugh	on going	18,000.00	569.18	17,430.82	3.16%		17,430.82		81
Cleaner Water Program- Vine Grove	on going	32,164.40	1,604.94	30,559.46	4.99%		30,559.46		82
City of Bradfordsville - ARPA Assistance	on going	2,000.00	1,197.53	802.47	59.88%	To Be Invoiced \$1,500	802.47		83
City of Clarkson - ARPA Assistance	on going	2,000.00	706.99	1,293.01	35.35%	To Be Invoiced \$1,000	1,293.01		84