

Balance Sheet

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

Period From : 07/01/2024 to 09/30/2024

Assets:

10000	Cash in Bank - Operation (ADD)	17,619.51	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	28,098.70	
10001	WIOA-Fixed Assets (WIOA)	45,975.14	
10030	Prepaid Rent (WIOA)	500.00	
10050	Cash in Bank - Participant Directed Services (PDS)	663,563.25	
10100	Cash in Bank - Trust	1,286,413.32	
10150	Cash in Bank - LG-RLF Trust Funds	21,605.38	
10300	Cash in Bank - RLF	260,707.75	
10310	Cash in Bank - CARES Act RLF	170,829.04	
10450	Cash in Bank - Service Providers	6,739.19	
10700	CD - Accrued Leave Fund	56,669.11	
11000	Petty Cash Fund - Trust	100.00	
11400	Accounts Receivable from Trust to Operations	6,297.48	a
11500	Accounts Receivable from Operations to Trust	915,505.62	a
11800	Accounts Receivable from RLF to Operations	268.53	a
11801	Accounts Receivable from RLF CARES to Operations	19.02	a
12100	Accounts Receivable - Federal/State (ADD)	1,085,771.06	
12109	Accounts Receivable - Other (PDS)	3,763.94	
12110	Accounts Receivable - State (PDS)	304,867.94	
12400	Accounts Receivable Non ADD Transaction	(24.96)	
12600	Accounts Receivable - Trust District Contracts	847.39	
12650	Accounts Receivable - Trust Engineering Services	2,736.25	
12700	Accounts Receivable - Trust Local Contributions	66,553.00	
13200	Accounts Receivable - Local Match	8,795.29	
13430	Accounts Receivable to PDS from Trust	276.34	a
13602	Health Insurance - Medical Loss Ratio (MLR)	(18,369.01)	
14000	Prepaid Workers Compensation	13,237.05	
14020	Prepaid Acctg Annual Maint & Support	4,653.76	
14100	Prepaid Postage	5,547.32	
14200	Prepaid Travel Advances	314.66	
14300	Prepaid Other	7,500.00	
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	23,647.16	
14910	Prepaid Software Book Nov 2024 & Nov 2025	479.76	
14911	Prepaid Software Feb Autobackup FY26 & FY27	93.87	
15000	Furniture & Equipment	109,758.78	
15100	Accum Deprec Furniture & Equipment	(55,119.98)	
15200	Computer Equipment Purchases	34,359.83	
15300	Accum Deprec Computer Equipment	(28,929.59)	
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	(91,360.56)	
15900	Building Improvements	15,616.12	
15910	Accum Deprec Building Improvements	(654.52)	
160000	Construction In Progress	2,974.14	
17000	Security Deposit Building	13,650.00	
17001	Security Deposit Elizabethtown Utilities	100.00	
17002	Security Deposit Nolin	655.00	
Total Assets:		<u>5,994,402.30</u>	

a - Not included in accounts receivable report calculations.

Balance Sheet 09/30/24 Continued

Liabilities:

20000	Accounts Payable (ADD)	282,634.28	
20025	Unapplied Donation (WIOA)	607.00	
20041	Funds due to Grantor (WIOA)	3,422.65	
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00	
20066	Deferred Revenue - Putting Young Kentuckians to Work	22,619.05	
20710	PDS KY W/H Mains'l	7,074.66	
20800	City Taxes Payable	7,520.36	
20810	PDS Local Tax Mains'l	25,834.57	
20900	Medical Insurance Withholding (W/H) Payable	(2,421.32)	
21000	Colonial Insurance W/H Payable	(931.91)	
21010	Supplemental Life (EE Share)	(67.38)	
21011	Flexible Spending Acct FSA (EE Share)	(284.00)	
21012	Member Medical (EE Share)	(90.00)	
21210	KLC Unemployment Comp Payable	2,225.72	
21220	PDS SUTA Mains'l	8,854.04	
21230	PDS FUTA Mains'l	1,417.81	
21600	Dental Insurance W/H Payable	(603.36)	
21700	Vision Insurance W/H Payable	(195.16)	
22040	Accounts Payable from Trust to PDS	276.34	b
22200	Accounts Payable to Operations from Trust	6,297.48	b
22400	Accounts Payable to Operations from RLF	268.53	b
22401	Accounts Payable to Operations from RLF CARES	19.02	b
22500	Accounts Payable to Trust from Operations	915,505.62	b
22830	Accounts Payable to KACo (Worker's Comp)	1,863.02	
22840	Accounts Payable PDS KARES Emp/Rep Verification	2,615.75	
23000	Accrued Wages Payable	97,323.69	
23100	Accrued Vacation Liability	141,921.56	
23400	Accrued Expenses Other	76.10	
23500	Accrued FICA/MC	7,132.99	
23900	Accrued Audit	53,277.50	
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00	
25011	Def Rev - ADF Funds for Haz Mit Match	5,576.10	
25012	Def Rev - State Match SS4A	42,174.52	
25220	PDS Deferred Revenue - Fees	611.87	
25230	PDS Deferred Revenue - Services	1,611.14	
25235	PDS Deferred Revenue - Supplies	203.00	
25250	Def Rev - PDS 85% Appendix K	446,494.95	
25700	PDS Client Advances	197,503.86	
26000	Funds due to Grantor - Operations	16,379.67	
26200	PDS Due to Grantor - Dail Overpayment	21,641.06	
26203	PDS Due to Grantor - Other	7,815.53	
28000	Expense Reimbursement Control	2,152.00	
	Total Liabilities:	<u>2,328,808.31</u>	

b - Not included in liability report calculations.

Balance Sheet 09/30/24 Continued

Projects

30001	WIA Fixed Assets	45,975.14
30100	Regional Transportation	6,149.88
30193	KTC Local Road Updates- Centerline	(3,323.32)
30200	EDA RLF Administration	(513.79)
30202	EDA CARES Act RLF Administration	(622.78)
30221	Kentucky Infrastructure Authority	(11,807.34)
30311	Grt#274YT24 Youth	250.00
30459	Grt#271DW24 DLW	75.00
30461	Grt#273AD24 Adult	175.00
30804	FEMA Building Resilient Infr and Communities Grant (BF	24.35
32001	Workforce Innovation & Opportunity Act	(95,319.16)
32009	Putting Young Kentuckians to Work (PYKW)	(412.06)
32550	Title III-E Caregiver	(7,772.14)
32752	Suicide Prevention	(3,873.88)
32753	Senior Center Disaster Preparedness	2,533.18
33160	KY Caregiver Support Grandparent Services	7,772.14
33332	ADRC - Medicaid Federal Funding	70,822.88
33440	Participant Directed Services (PDS)	35,886.76
33441	PDS Direct Client Services	7.77
33495	Service Providers (Senior Celebration)	5,975.61
35000	Trust General Fund	86,098.09
35100	LG-RLF Trust Funds	(332.26)
35371	LaRue County CDBG #21-022	5,059.06
35440	Leitchfield/Grayson Co IDC RF	(449.53)
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
36810	Engineering Services	(11,737.73)
37030	City of Vine Grove - GIS Services	54.73
38000	RLF - EDA	258,802.82
38001	EDA CARES Act RLF	169,954.48
38100	LG-RLF Trust Funds	21,605.38
39000	Operational Cost Pool	(0.19)
39600	Invested in Capital Assets	396,296.38
39601	Invested in Proceed for 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>3,657,357.99</u>
	Total Liabilities and Projects	<u>5,986,166.30</u>
	Net Difference to be Reconciled - Annual Leave Adj	<u>8,236.00</u>

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 09/30/24**

Description	Ending Date	Revenue	Expenses 09/30/2024	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Joint Funding Agreement (JFA)	6/30/25	365,740.93	107,888.82	257,852.11	29.50%	431,555.28	-65,814.35	1
Regional Transportation Planning	6/30/25	92,727.00	17,913.59	74,813.41	19.32%	71,654.36	21,072.64	2
Metropolitan Planning Organization (MPO)	6/30/25	164,000.00	36,819.69	127,180.31	22.45%	147,278.76	16,721.24	3
MPO Public Transportation Study	6/30/25	160,000.00	132,218.84	27,781.16	82.64%	159,430.00	570.00	4
Federal Transit Administration (FTA)	6/30/25	20,000.00	362.86	19,637.14	1.81%	1,451.44	18,548.56	5
Safe Streets for All (SS4A)	8/29/25	257,224.00	46,351.14	210,872.86	18.02%	185,404.56	71,819.44	6
Local Road Updates - Centerline	6/30/25	19,500.00	3,323.32	16,176.68	17.04%	12,185.51	7,314.49	7
Kentucky Infrastructure Authority (KIA)	6/30/25	119,130.00	11,807.34	107,322.66	9.91%	47,229.36	71,900.64	8
OLDCC Fort Knox CUP Implementation	1/31/25	335,143.00	208,221.47	126,921.53	62.13%	274,528.13	60,614.87	9
FEMA Building Resilient Infa and Communities Grant (BRIC)	9/30/24	16,347.27	12,468.27	3,879.00	76.27%	12,468.27	3,879.00	10
Community Development Totals		1,549,812.20	577,375.34	972,436.86	37.25%	1,343,185.67	206,626.53	11
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	654,695.79	148,597.26	506,098.53	22.70%	594,389.04	60,306.75	12
Putting Young Kentuckians to Work ADD Staff Costs		9,000.00	412.06	8,587.94	4.58%	1,648.24	7,351.76	13
Putting Young Kentuckians to Work Services		28,000.00	0.00	28,000.00	0.00%	0.00	28,000.00	
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	216,525.00	32,931.45	183,593.55	15.21%	131,725.80	84,799.20	14
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam)	Various	890,295.00	111,995.83	778,299.17	12.58%	447,983.32	442,311.68	15
Workforce Innovation & Opportunity Act - Education & Workforce Development Rent	Various	48,229.50	12,057.40	36,172.10	25.00%	48,229.60	-0.10	16
Nelson County Fiscal Court	Various	18,000.00	3,095.77	14,904.23	17.20%	12,383.08	5,616.92	17
Workforce Innovation & Opportunity Act - Recruitment & Outreach (Heartland Communications)	Various	108,000.00	18,380.63	89,619.37	17.02%	73,522.52	34,477.48	18
Workforce Innovation & Opportunity Act Incumbent Worker Contract	Various	23,944.00	1,512.00	22,432.00	6.31%	6,048.00	17,896.00	19
Workforce Innovation & Opportunity Act Direct Client Services	Various	422,897.73	21,000.00	401,897.73	4.97%	84,000.00	338,897.73	20
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/25	3,737.50	2,020.86	1,716.64	54.07%	8,083.44	-4,345.94	21
RLF CARES Admin	6/30/25	2,162.10	670.56	1,491.54	31.01%	2,682.24	-520.14	22
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/25	2,000.00	449.53	1,550.47	22.48%	1,798.12	201.88	23
Marion Co. Industrial Foundation Revolving Fund (RF)	6/30/25	2,500.00	0.00	2,500.00	0.00%	2,500.00		24
Workforce Innovation & Opportunity Act		2,429,986.62	353,123.35	2,076,863.27	14.53%	1,414,993.40	1,014,993.22	25
Title III Aging Planning & Admin	6/30/25	217,670.00	36,219.55	181,450.45	16.64%	209,270.00	8,400.00	26
Title III-B Support Services	6/30/25	687,803.41	181,820.11	505,983.30	26.43%	687,803.41	0.00	27
Title III-B Ombudsman	6/30/25	51,345.70	6,182.90	45,162.80	12.04%	34,005.95	17,339.75	28
Title III-C1 Congregate Meals	6/30/25	858,377.36	224,007.73	634,369.63	26.10%	709,659.50	148,717.86	29
Title III-C2 Home Delivered	6/30/25	827,183.35	102,578.03	724,605.32	12.40%	876,291.04	-49,107.69	30
Title III-D Preventive Health	6/30/25	50,147.62	18,378.40	31,769.22	36.65%	50,147.62	0.00	31
Title III-E Caregiver	6/30/25	425,676.86	109,136.63	316,540.23	25.64%	401,848.91	23,827.95	32
Title VII Elder Abuse	6/30/25	6,635.00	304.20	6,330.80	4.58%	5,846.36	788.64	33
Title VII Ombudsman	6/30/25	31,417.00	3,060.23	28,356.77	9.74%	19,035.00	12,382.00	34
Nutrition Services Incentive Prog (NSIP)	6/30/25	91,546.00	22,886.50	68,659.50	25.00%	91,546.00	0.00	35
Suicide Prevention	9/30/24	5,668.49	9,531.37	-3,862.88	168.15%	9,531.37	-3,862.88	36
Senior Center Disaster Preparedness		4,451.00	1,917.82	2,533.18	43.09%	4,451.00	0.00	37
Expanded Senior Meals Admin	6/30/25	46,834.25	13,519.56	33,314.69	28.87%	46,834.25	0.00	38

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 09/30/24**

Description	Ending Date	Revenue	Expenses 09/30/2024	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Expanded Senior Meals Services	6/30/25	757,137.73	240,330.30	516,807.43	31.74%	1,003,005.45	-245,867.72	39
Homecare Administration	6/30/25	103,007.00	27,151.90	75,855.10	26.36%	103,007.00	0.00	40
Homecare Social Services	6/30/25	809,678.15	269,655.68	540,022.47	33.30%	1,078,622.72	-268,944.57	41
KY Caregiver Support Admin	6/30/25	8,984.00	3,386.61	5,597.39	37.70%	8,984.00	0.00	42
KY Caregiver Support Grandparent Svcs	6/30/25	128,820.00	37,361.81	91,458.19	29.00%	128,820.00	0.00	43
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/25	26,000.00	10,432.90	15,567.10	40.13%	26,000.00	0.00	44
ADRC - Medicaid Federal Funding	on going	72,760.54	1,937.66	70,822.88	2.66%	7,750.64	65,009.90	45
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/25	8,580.00	1,198.91	7,381.09	13.97%	8,580.00	0.00	46
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/25	3,858.00	2,358.00	1,500.00	61.12%	3,858.00	0.00	47
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/25	11,455.00	2,727.10	8,727.90	23.81%	11,455.00	0.00	48
State Long Term Care Ombudsman	6/30/25	83,479.47	21,437.68	62,041.79	25.68%	83,479.47	0.00	49
Participant Directed Services - Case Mgmt. & Financial	6/30/25	1,522,488.00	339,782.48	1,182,705.52	22.32%	1,359,129.92	163,358.08	50
Participant Directed Services - Direct Client Services	6/30/25	12,962,228.00	2,981,842.10	9,980,385.90	23.00%	11,927,368.40	1,034,859.60	51
Service Providers	on going	9,000.00	0.00	9,000.00	0.00%	0.00	9,000.00	52
Aging Totals		19,812,231.93	4,669,146.16	15,143,085.77	23.57%	18,896,331.01	915,900.92	53
Trust/General Fund	6/30/25	147,259.00	103,669.23	43,589.77	70.40%	152,141.70		54
LG-RLF Trust Funds	6/30/25	2,976.00	332.26	2,643.74	11.16%	1,329.04		55
LaRue County CDBG #21-022	on going	19,000.00	13,940.94	5,059.06	73.37%	Paid In Full		56
Cleaner Water Program- Brandenburg	on going	148,364.00	4,291.79	144,072.21	2.89%	17,167.16		57
Cleaner Water Program- Muldraugh	on going	18,000.00	634.39	17,365.61	3.52%	2,537.56		58
Cleaner Water Program- Vine Grove	on going	32,164.40	1,996.03	30,168.37	6.21%	7,984.12		59
City of Bradfordsville - ARPA Assistance	on going	2,000.00	1,197.53	802.47	59.88%	To Be Invoiced \$1,500		60
City of Clarkson - ARPA Assistance	on going	2,000.00	706.99	1,293.01	35.35%	To Be Invoiced \$1,000		61
City of Cloverport - ARPA Assistance	on going	3,000.00	601.86	2,398.14	20.06%	To Be Invoiced \$2,250		62
City of New Haven - ARPA Assistance	on going	2,000.00	465.11	1,534.89	23.26%	To Be Invoiced \$1,500		63
City of Irvington - ARPA Assistance	on going	3,000.00	521.73	2,478.27	17.39%	Paid In Full		64
City of West Point - ARPA Assistance	on going	2,000.00	399.62	1,600.38	19.98%	To Be Invoiced \$1,500		65
Engineering Services	6/30/25	156,000.00	17,348.98	138,651.02	11.12%	156,000.00		66
City of Vine Grove - GIS Services		225.00	170.27			170.27		67
District Contracts		537,988.40	146,276.73	391,656.94	27.19%	337,329.85	0.00	68
Agency Totals		24,330,019.15	5,745,921.58	18,584,042.84	23.62%	21,991,839.93	2,137,520.67	69
Agency Totals Less District Contracts Section		23,792,030.75	5,599,644.85	18,192,385.90	23.54%	21,654,510.08	2,137,520.67	70