

Balance Sheet

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

Period From : 07/01/2024 to 03/31/2025

Assets:

10000	Cash in Bank - Operation (ADD)	70,847.60	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	269,993.74	
10001	WIOA-Fixed Assets (WIOA)	45,975.14	
10013	Accounts Receivable - WIOA	119,017.40	
10050	Cash in Bank - Participant Directed Services (PDS)	1,428,408.79	
10100	Cash in Bank - Trust	1,140,970.60	
10150	Cash in Bank - LG-RLF Trust Funds	77,449.35	
10300	Cash in Bank - RLF	282,098.56	
10310	Cash in Bank - CARES Act RLF	170,767.45	
10450	Cash in Bank - Service Providers	10,829.04	
10700	CD - Accrued Leave Fund	57,328.96	
11000	Petty Cash Fund - Trust	100.00	
11400	Accounts Receivable from Trust to Operations	68,535.45	a
11500	Accounts Receivable from Operations to Trust	1,450,905.34	a
11800	Accounts Receivable from RLF to Operations	424.54	a
11801	Accounts Receivable from RLF CARES to Operations	13.96	a
12100	Accounts Receivable - Federal/State (ADD)	823,669.30	
12109	Accounts Receivable - Other (PDS)	10,035.28	
12110	Accounts Receivable - State (PDS)	5,787.78	
12400	Accounts Receivable Non ADD Transaction	93.28	
12600	Accounts Receivable - Trust District Contracts	6,814.34	
12650	Accounts Receivable - Trust Engineering Services	34,085.60	
13200	Accounts Receivable - Local Match	8,551.60	
13430	Accounts Receivable to PDS from Trust	1,590.82	
14000	Prepaid Workers Compensation	4,163.39	
14020	Prepaid Acctg Annual Maint & Support	1,551.28	
14100	Prepaid Postage - Run Thru Meter	3,010.26	
14110	Prepaid Postage - Using Label	100.00	
14300	Prepaid Other	3,000.00	
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	7,797.14	
14501	KACo Insurance Dividend - ADD	(843.03)	
14910	Prepaid Software Book Nov 2024 & Nov 2025	239.88	
14911	Prepaid Software Feb Autobackup FY26 & FY27	93.87	
15000	Furniture & Equipment	114,761.71	
15100	Accum Deprec Furniture & Equipment	(65,571.85)	
15200	Computer Equipment Purchases	34,359.83	
15300	Accum Deprec Computer Equipment	(30,671.99)	
15400	Grant Purchased Assets	396,296.38	
15440	Assets from Proceeds of Sale of Property	484,370.44	
15450	Donated Assets - Outside Agency Contributions	70,591.52	
15455	Accum Deprec Outside Contributions	(8,690.58)	
15500	Trust GPS/Engineering Equipment	4,565.82	
15600	Accum Deprec Trust GPS/Engineering Equipment	(286.63)	
15700	Vehicle Purchases	119,634.40	
15710	Vehicle Purchases Restricted Use	47,988.40	
15800	Accum Deprec Vehicles	(94,389.90)	
15810	Accum Deprec Vehicles - Restricted Use	(3,199.24)	
15900	Building Improvements	20,384.06	
15910	Accum Deprec Building Improvements	(2,560.18)	
17000	Security Deposit Building	3,412.50	
17001	Security Deposit Elizabethtown Utilities	100.00	
17002	Security Deposit Nolin	655.00	
Total Assets:		7,196,606.40	

a - Not included in accounts receivable report calculations.

Balance Sheet 03/31/25 Continued

Liabilities:

20000	Accounts Payable (ADD)	274,302.65	
20000	Accounts Payable (WIOA)	124,122.27	
20004	A/P - LTADD	196,000.00	
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	60,970.22	
20510	PDS FICA/MC Mains'l	1,996.96	
20710	PDS KY W/H Mains'l	7,907.65	
20800	City Taxes Payable	8,339.88	
20810	PDS Local Tax Mains'l	31,560.36	
20900	Medical Insurance Withholding (W/H) Payable	(2,854.42)	
21000	Colonial Insurance W/H Payable	(989.10)	
21010	Supplemental Life (EE Share)	(57.75)	
21011	Flexible Spending Acct FSA (EE Share)	(336.00)	
21012	Member Medical (EE Share)	(90.00)	
21013	Childcare FSA	(25.00)	
21210	KLC Unemployment Comp Payable	2,452.00	
21220	PDS SUTA Mains'l	42,545.03	
21230	PDS FUTA Mains'l	8,024.92	
21600	Dental Insurance W/H Payable	(662.62)	
21700	Vision Insurance W/H Payable	(219.36)	
22200	Accounts Payable to Operations from Trust	68,535.45	b
22400	Accounts Payable to Operations from RLF	424.54	b
22401	Accounts Payable to Operations from RLF CARES	13.96	b
22500	Accounts Payable to Trust from Operations	1,450,905.34	b
22840	Accounts Payable PDS KARES Emp/Rep Verification	624.25	
22910	PDS Payroll Return	9.50	
23000	Accrued Wages Payable	109,219.96	
23100	Accrued Vacation Liability	141,921.56	
23400	Accrued Expenses Other	89.10	
23500	Accrued FICA/MC	8,016.64	
23510	Accrued KY W/H Taxes	3,380.94	
23900	Accrued Audit	33,232.50	
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	34,380.94	
25220	PDS Deferred Revenue - Fees	162.50	
25235	PDS Deferred Revenue - Supplies	368.07	
25250	Def Rev - PDS 85% Appendix K	437,192.57	
25700	PDS Client Advances	197,503.86	
26000	Funds due to Grantor - Operations	13,486.87	
26200	PDS Due to Grantor - Dail Overpayment	21,641.06	
26203	PDS Due to Grantor - Other	10,951.20	
28000	Expense Reimbursement Control	225.76	
	Total Liabilities:	<u>3,297,330.01</u>	

b - Not included in liability report calculations.

Balance Sheet 03/31/25 Continued

Projects

30001	WIA Fixed Assets	45,975.14
30100	Regional Transportation	4,033.16
30193	KTC Local Road Updates - Centerline	(4,812.24)
30200	EDA RLF Administration	(1,368.41)
30202	EDA CARES Act RLF Administration	(1,935.29)
30221	Kentucky Infrastructure Authority	(35,046.17)
30277	Putting Young Kentuckians to Work (PYKTW)	2,625.00
30473	LTADD PY Expenses from WIOA	(186.00)
30805	Hazard Mit Grant - West Point RiverBank Stabilization	(657.79)
32001	Workforce Innovation & Opportunity Act	(109,955.67)
32009	Putting Young Kentuckians to Work (PYKW)	(2,454.22)
32500	Title III Aging Planning & Admin	0.01
32752	Suicide Prevention	(4,217.74)
32753	Senior Center Disaster Preparedness	163.08
33332	ADRC - Medicaid Federal Funding	73,016.76
33361	ACA MIPPA/ADRC	109.22
33440	Participant Directed Services (PDS)	208,979.06
33452	Veterans Directed Care Program	(3,097.73)
33495	Service Providers (Senior Celebration)	10,688.12
35000	Trust General Fund	40,436.39
35100	LG-RLF Trust Funds	(910.35)
35369	Hardin Co CDBG (Family Scholar House)	(6,108.69)
35371	LaRue County CDBG #21-022	5,049.29
35372	Marion County CDBG #23-026	(4,592.00)
35440	Leitchfield/Grayson Co IDC RF	3,470.51
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	(47,704.58)
37030	City of Vine Grove - GIS Services	(148.32)
38000	RLF - EDA	280,037.62
38001	EDA CARES Act RLF	170,753.49
38100	LG-RLF Trust Funds	77,449.35
39000	Operational Cost Pool	(0.31)
39600	Invested in Capital Assets	396,296.38
39601	Invested in Proceed for Sale of Property Purchased Assets	484,370.44
39602	Invested in Assets from Contributed Funds	70,591.52
39620	Fund Balance - Trust General Fund	2,191,639.52
39630	Fund Balance - RLF Admin Unrestricted	1,636.40
	Total Projects	<u>3,846,482.11</u>
	Total Liabilities and Projects	<u>7,143,812.12</u>
	Net Difference to be Reconciled - Annual Leave Adj	<u>52,794.28</u>

Lincoln Trail Area Development District
Budget to Expense Comparison
Through 03/31/25

Description	Ending Date	Budget	Expenses 03/31/2025	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Joint Funding Agreement (JFA)	6/30/25	365,740.93	266,746.40	98,994.53	72.93%	355,661.87	10,079.06	1
Regional Transportation Planning	6/30/25	92,727.00	65,806.75	26,920.25	70.97%	87,742.33	4,984.67	2
Metropolitan Planning Organization (MPO)	6/30/25	164,000.00	105,832.55	58,167.45	64.53%	141,110.07	22,889.93	3
MPO Public Transportation Study	6/30/25	160,000.00	159,430.00	570.00	99.64%	159,430.00	570.00	4
Federal Transit Administration (FTA)	6/30/25	30,000.00	3,524.31	26,475.69	11.75%	4,699.08	25,300.92	5
Safe Streets for All (SS4A)	8/29/25	257,224.00	85,319.04	171,904.96	33.17%	113,758.72	143,465.28	6
Local Road Updates - Centerline	6/30/25	19,500.00	13,804.89	5,695.11	70.79%	18,406.52	1,093.48	7
Kentucky Infrastructure Authority (KIA)	6/30/25	119,130.00	79,916.38	39,213.62	67.08%	106,555.17	12,574.83	8
OLDCC Fort Knox CUP Implementation	1/31/25	335,143.00	269,296.94	65,846.06	80.35%	269,296.94	65,846.06	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
Hazard Mit Grant - West Point Riverbank Stabilization		2,500.00	657.79	1,842.21	26.31%	877.05	1,622.95	11
Community Development Totals		1,562,312.20	1,062,803.32	499,508.88	68.03%	1,270,006.02	292,306.18	12
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	654,695.79	442,228.05	212,467.74	67.55%	589,637.40	65,058.39	13
Putting Young Kentuckians to Work ADD Staff Costs	Various	9,000.00	4,084.81	4,915.19	45.39%	5,446.41	3,553.59	14
Putting Young Kentuckians to Work Services	Various	28,000.00	2,611.34	25,388.66	9.33%	3,481.79	24,518.21	15
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	216,525.00	123,790.55	92,734.45	57.17%	165,054.07	51,470.93	16
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam)	Various	890,295.00	497,756.83	392,538.17	55.91%	663,675.77	226,619.23	17
Workforce Innovation & Opportunity Act - Education & Workforce Development Rent	Various	48,229.50	36,172.20	12,057.30	75.00%	48,229.50	0.00	18
Nelson County Fiscal Court	Various	18,000.00	12,818.78	5,181.22	71.22%	17,091.71	908.29	19
Workforce Innovation & Opportunity Act - Recruitment & Outreach (Heartland Communications)	Various	108,000.00	74,356.94	33,643.06	68.85%	99,142.59	8,857.41	20
Workforce Innovation & Opportunity Act Incumbent Worker Contract	Various	23,944.00	20,000.00	3,944.00	83.53%	26,666.67	-2,722.67	21
Workforce Innovation & Opportunity Act Direct Client Services	Various	422,897.73	128,314.89	294,582.84	30.34%	171,086.52	251,811.21	22
Workforce Innovation & Opportunity Act Transfer, Virtual Platform & Other Costs	Various	56,000.00	35,250.00	20,750.00	62.95%	47,000.00	9,000.00	23
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/25	5,407.82	5,502.61	-94.79	101.75%	7,336.81	-1,928.99	24
RLF CARES Admin	6/30/25	2,162.10	2,211.48	-49.38	102.28%	2,948.64	-786.54	25
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/25	4,000.00	529.49	3,470.51	13.24%	705.99	3,294.01	26
Workforce Innovation & Opportunity Act		2,487,156.94	1,385,627.97	1,101,528.97	55.71%	1,847,503.86	639,653.08	27
Title III Aging Planning & Admin	6/30/25	163,694.00	117,292.38	46,401.62	71.65%	156,389.84	7,304.16	28
Title III-B Support Services	6/30/25	687,803.41	498,288.25	189,515.16	72.45%	651,425.65	36,377.76	29
Title III-B Ombudsman	6/30/25	51,345.70	18,862.66	32,483.04	36.74%	26,936.15	24,409.55	30
Title III-C1 Congregate Meals	6/30/25	883,730.75	613,851.93	269,878.82	69.46%	743,393.60	140,337.15	31
Title III-C2 Home Delivered	6/30/25	841,964.76	298,819.73	543,145.03	35.49%	685,820.24	156,144.52	32
Title III-D Preventive Health	6/30/25	50,147.62	44,083.33	6,064.29	87.91%	50,147.62	0.00	33
Title III-E Caregiver	6/30/25	425,676.86	273,129.11	152,547.75	64.16%	349,270.29	76,406.57	34
Title VII Elder Abuse	6/30/25	5,846.36	3,235.26	2,611.10	55.34%	5,846.36	0.00	35
Title VII Ombudsman	6/30/25	31,417.00	15,537.20	15,879.80	49.45%	20,716.27	10,700.73	36
Nutrition Services Incentive Prog (NSIP)	6/30/25	89,297.65	89,297.65	0.00	100.00%	89,297.65	0.00	37
Suicide Prevention	9/30/24	5,657.49	9,875.23	-4,217.74	174.55%	9,875.23	-4,217.74	38

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 03/31/25**

Description	Ending Date	Budget	Expenses 03/31/2025	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget	
Senior Center Disaster Preparedness		4,451.00	4,287.92	163.08	96.34%	4,451.00	0.00	39
Expanded Senior Meals Admin	6/30/25	46,834.25	35,230.58	11,603.67	75.22%	46,834.25	0.00	40
Expanded Senior Meals Services	6/30/25	698,533.31	693,870.30	4,663.01	99.33%	698,533.31	0.00	41
Homecare Administration	6/30/25	103,007.00	75,726.29	27,280.71	73.52%	103,007.00	0.00	42
Homecare Social Services	6/30/25	1,014,150.49	737,008.11	277,142.38	72.67%	1,014,150.49	0.00	43
KY Caregiver Support Admin	6/30/25	8,984.00	6,686.65	2,297.35	74.43%	8,984.00	0.00	44
KY Caregiver Support Grandparent Svcs	6/30/25	111,643.28	87,143.28	24,500.00	78.06%	111,643.28	0.00	45
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/25	32,364.00	27,477.90	4,886.10	84.90%	32,364.00	0.00	46
ADRC - Medicaid Federal Funding	on going	72,760.54	9,218.78	63,541.76	12.67%	12,291.71	60,468.83	47
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/25	15,514.00	3,609.64	11,904.36	23.27%	4,812.85	10,701.15	48
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/25	9,289.00	4,715.91	4,573.09	50.77%	5,325.13	3,963.87	49
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/25	17,514.00	17,932.10	-418.10	102.39%	16,705.00	809.00	50
State Long Term Care Ombudsman	6/30/25	83,479.47	65,073.80	18,405.67	77.95%	83,479.47	0.00	51
Participant Directed Services - Case Mgmt. & Financial	6/30/25	2,382,005.00	1,132,458.06	1,249,546.94	47.54%	1,742,681.35	639,323.65	52
Participant Directed Services - Direct Client Services	6/30/25	15,178,650.40	11,383,987.80	3,794,662.60	75.00%	15,178,650.40	0.00	53
Veterans Directed Care Program	6/30/25	19,165.60	3,097.73	16,067.87	16.16%	10,665.00	8,500.60	54
Service Providers	on going	11,000.00	140.92	9,000.00	1.28%	187.89	10,812.11	55
Aging Totals		23,045,926.94	16,269,938.50	6,774,129.36	70.60%	21,863,885.03	1,182,041.91	56
Trust/General Fund	6/30/25	230,983.88	174,824.94	56,158.94	75.69%	233,099.92	-2,116.04	57
LG-RLF Trust Funds	6/30/25	1,820.70	910.35	910.35	50.00%	1,820.70	0.00	58
Hardin County CDBG (Family Scholar House)	12/31/26	90,000.00	6,108.69	83,891.31	6.79%	8,144.92	81,855.08	59
LaRue County CDBG #21-022	on going	19,000.00	13,950.71	5,049.29	73.42%	Paid In Full	5,049.29	60
Marion County CDBG #23-026	12/31/26	37,500.00	4,592.00	32,908.00	12.25%		32,908.00	61
Cleaner Water Program- Brandenburg	on going	148,364.00	5,684.13	142,679.87	3.83%	Reimbursement Basis	142,679.87	62
Cleaner Water Program- Muldraugh	on going	18,000.00	2,236.66	15,763.34	12.43%	Reimbursement Basis	15,763.34	63
Cleaner Water Program- Vine Grove	on going	32,164.40	2,722.44	29,441.96	8.46%	Reimbursement Basis	29,441.96	64
City of Bradfordsville - ARPA Assistance	on going	2,000.00	1,197.53	802.47	59.88%	To Be Invoiced \$1,500	802.47	65
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	66
City of Cloverport - ARPA Assistance	on going	3,000.00	601.86	2,398.14	20.06%	To Be Invoiced \$2,250	2,398.14	67
City of New Haven - ARPA Assistance	on going	2,000.00	465.11	1,534.89	23.26%	To Be Invoiced \$1,500	1,534.89	68
City of Irvington - ARPA Assistance	on going	3,000.00	521.73	2,478.27	17.39%	Paid In Full	2,478.27	69
City of West Point - ARPA Assistance	on going	2,000.00	399.62	1,600.38	19.98%	To Be Invoiced \$1,500	1,600.38	70
Engineering Services	6/30/25	78,322.45	126,027.03	-47,704.58	160.91%		-47,704.58	71
City of Vine Grove - GIS Services		1,893.75	2,042.07	-148.32	107.83%		-148.32	72
District Contracts		672,049.18	342,991.86	329,057.32	51.04%	243,065.54	267,835.76	73
Agency Totals		27,767,445.26	19,061,361.65	8,704,224.53	68.65%	25,224,460.45	2,381,836.93	74
Agency Totals Less District Contracts Section		27,095,396.08	18,718,369.79	8,375,167.21	69.08%	24,981,394.91	2,114,001.17	75