

Balance Sheet

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

Period From : 07/01/2024 to 06/30/2025

Assets:

10000	Cash in Bank - Operation (ADD)	526,431.31	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	22,895.60	
10001	WIOA-Fixed Assets (WIOA)	45,975.14	
10011	Accounts Receivable - to WIOA from Operations (WIOA)	685.17	
10013	Accounts Receivable - WIOA	211,563.86	
10030	Prepaid Rent	1,000.00	
10050	Cash in Bank - Participant Directed Services (PDS)	1,474,444.78	
10100	Cash in Bank - Trust	1,921,070.30	
10150	Cash in Bank - LG-RLF Trust Funds	88,959.94	
10300	Cash in Bank - RLF	203,684.35	
10310	Cash in Bank - CARES Act RLF	171,250.58	
10450	Cash in Bank - Service Providers	10,657.40	
10700	CD - Accrued Leave Fund	58,676.46	
11500	Accounts Receivable from Operations to Trust	777,455.01	a
11800	Accounts Receivable from RLF to Operations	1,851.77	a
11801	Accounts Receivable from RLF CARES to Operations	19.58	a
11950	Accounts Receivable from LGRLF to Oper	146.13	a
11980	Accounts Receivable from LGRLF to Trust	12,677.25	a
12100	Accounts Receivable - Federal/State (ADD)	508,113.63	
12109	Accounts Receivable - Other (PDS)	10,035.28	
12110	Accounts Receivable - State (PDS)	740,729.39	
12300	Accounts Receivable -WIOA to Operations	35,210.09	
12301	Accounts Receivable -WIOA to Operations - In Transit	37,711.41	
12400	Accounts Receivable Non ADD Transaction	93.28	
12600	Accounts Receivable - Trust District Contracts	3,147.36	
12650	Accounts Receivable - Trust Engineering Services	30,823.33	
12900	Accounts Receivable - Other	36,905.04	
13200	Accounts Receivable - Local Match	6,995.46	
13400	Accounts Receivable - PDS to Operations	308,195.71	
14100	Prepaid Postage - Run Thru Meter	2,177.24	
14110	Prepaid Postage - Using Label	100.00	
14300	Prepaid Other	8,219.03	
14390	Building - Loan Fees	7,329.67	
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	638.79	
14910	Prepaid Software Book Nov 2024 & Nov 2025	239.88	
14911	Prepaid Software Feb Autobackup FY26 & FY27	93.87	
14912	Prepaid Software VIPRE FY26, 27, 28	1,992.50	
15000	Furniture & Equipment	114,761.71	
15100	Accum Deprec Furniture & Equipment	(70,847.56)	
15200	Computer Equipment Purchases	37,161.82	
15300	Accum Deprec Computer Equipment	(30,255.06)	
15400	Grant Purchased Assets	370,950.83	
15440	Assets from Proceeds of Sale of Property	122,425.44	
15450	Donated Assets - Outside Agency Contributions	70,591.52	
15455	Accum Deprec Outside Contributions	(12,220.14)	
15500	Trust GPS/Engineering Equipment	5,756.20	
15600	Accum Deprec Trust GPS/Engineering Equipment	(733.26)	
15700	Vehicle Purchases	133,782.32	
15710	Vehicle Purchases Restricted Use	90,712.95	
15800	Accum Deprec Vehicles	(50,585.27)	
15810	Accum Deprec Vehicles - Restricted Use	(7,022.83)	
15900	Building Improvements	26,400.93	
15910	Accum Deprec Building Improvements	(2,877.37)	
15930	Land	490,000.00	
15940	Building	2,773,886.00	
15945	Accum Deprec Building	(13,597.48)	
17001	Security Deposit Elizabethtown Utilities	100.00	
17002	Security Deposit Nolin	655.00	
19200	RLF A/R - Notes Receivable	292,169.13	
19201	RLF CARES A/R - Notes Receivable EDA	2,897.41	
19250	A/R - Notes Receivable Trust	279,863.44	
	Total Assets:	11,893,621.32	

a - Not included in accounts receivable report calculations.

Balance Sheet 06/30/25 Continued

Liabilities:

20000	Accounts Payable (ADD)	306,464.78
20000	Accounts Payable (WIOA)	137,328.17
20004	A/P - LTADD	35,210.09
20025	Unapplied Donation (WIOA)	607.00
20041	Funds due to Grantor (WIOA)	3,422.65
20043	Deferred Revenue (WIOA)	755.73
20052	Unapplied Equipment Proceeds (WIOA)	1,450.00
20066	Deferred Revenue - Putting Young Kentuckians to Work	57,370.99
20710	PDS KY W/H Mains'l	8,586.56
20810	PDS Local Tax Mains'l	26,593.44
20900	Medical Insurance Withholding (W/H) Payable	(3,025.64)
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)	(30.00)
21013	Childcare FSA	(25.00)
21220	PDS SUTA Mains'l	14,733.74
21230	PDS FUTA Mains'l	2,017.09
21600	Dental Insurance W/H Payable	(675.87)
21700	Vision Insurance W/H Payable	(225.87)
22030	Accounts Payable to Operations from PDS	308,195.71
22100	Accounts Payable to WIOA from Operations	685.17
22400	Accounts Payable to Operations from RLF	1,851.77 b
22401	Accounts Payable to Operations from RLF CARES	19.58 b
22500	Accounts Payable to Trust from Operations	777,455.01 b
22650	Accounts Payable to Oper from LGRLF	146.13 b
22680	Accounts Payable to Trust from LGRLF	12,677.25 b
22830	Accounts Payable to KACo Worker's Comp	1,008.10
22840	Accounts Payable PDS KARES Emp/Rep Verification	506.00
22899	Accounts Payable Loan (Mortgage)	2,745,069.66
23000	Accrued Wages Payable	111,085.35
23100	Accrued Vacation Liability	181,983.14
23110	PDS Accrued Payroll	1,172,469.65
23400	Accrued Expenses Other	15,338.51
23410	Accrued Expenses PDS	494.00
23420	Accrued PDS ER Share Payroll Taxes	44,161.56
23500	Accrued FICA/MC	8,144.73
23510	Accrued KY W/H Taxes	3,482.19
23900	Accrued Audit	44,310.00
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00
25000	Deferred Revenue	89,206.27
25012	Def Rev - State Match SS4A	23,432.14
25062	Def Rev - Washington Co. Match	51.81
25230	PDS Deferred Revenue - Services	2,390.69
25250	Def Rev - PDS 85% Appendix K	413,033.81
25700	PDS Client Advances	197,503.86
26000	Funds due to Grantor - Operations	17,272.55
26200	PDS Due to Grantor - Dail Overpayment	21,641.06
26203	PDS Due to Grantor - Other	13,388.28
28000	Expense Reimbursement Control	52.50
Total Liabilities:		<u>6,797,231.49</u>

b - Not included in liability report calculations.

Balance Sheet 06/30/25 Continued

Projects

30001	WIA Fixed Assets	45,975.14
35369	Hardin Co CDBG (Family Scholar House)	(8,950.48)
35372	Manon County CDBG #23-026	(4,997.39)
35751	City of Bradfordsville ARPA Fund Assistance	(637.95)
35753	City of Clarkson ARPA Fund Assistance	891.13
35754	City of Cloverport ARPA Fund Assistance	77.22
35755	City of New Haven ARPA Fund Assistance	(41.15)
35756	City of Irvington ARPA Fund Assistance	2,454.50
35760	City of West Point ARPA Fund Assistance	(22.77)
38000	RLF - EDA	493,682.61
38001	EDA CARES Act RLF	174,128.41
38100	LG-RLF Trust Funds	356,000.00
39600	Invested in Capital Assets	370,950.83
39601	Invested in Proceed for Sale of Property Purchased Assets	122,425.44
39602	Invested in Assets from Contributed Funds	70,591.52
39620	Fund Balance - Trust General Fund	3,473,543.67
39630	Fund Balance - RLF Admin Unrestricted	319.10
Total Projects		<u>5,096,389.83</u>
Total Liabilities and Projects		<u>11,893,621.32</u>
Net Difference to be Reconciled - Annual Leave Adj		<u>0.00</u>

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 06/30/25**

Description	Ending Date	Budget	Expenses 06/30/2025	(Over)/Under Expended	% Expended To Date	Transfer to Trust +/ Transfer from Trust -	Carryover/ Deferred Revenue	Due to Grantor/ Not Expended	
Joint Funding Agreement (JFA)	6/30/25	365,740.93	369,290.56	-3,549.63	100.97%	-3,549.63			1
Regional Transportation Planning	6/30/25	92,727.00	88,642.65	4,084.35	95.60%			4,084.35	2
Metropolitan Planning Organization (MPO)	6/30/25	164,000.00	139,460.86	24,539.14	85.04%			24,539.14	3
MPO Public Transportation Study	6/30/25	70,801.57	70,231.57	570.00	99.19%			570.00	4
Federal Transit Administration (FTA)	6/30/25	30,000.00	4,940.37	25,059.63	16.47%			25,059.63	5
Safe Streets for All (SS4A)	8/29/25	214,102.58	96,941.64	117,160.94	45.28%		117,160.94		6
Local Road Updates - Centerline	6/30/25	19,500.00	16,250.47	3,249.53	83.34%			3,249.53	7
Kentucky Infrastructure Authority (KIA)	6/30/25	119,130.00	120,372.61	-1,242.61	101.04%	-1,242.61			8
OLDCC Fort Knox CUP Implementation	1/31/25	189,783.22	123,937.16	65,846.06	65.30%			65,846.06	9
FEMA Building Resilient Infa and Communities Grant (BRIC)	9/30/24	1,713.40	960.19	753.21	56.04%			753.21	10
Hazard Mit Grant - West Point Riverbank Stabilization		2,500.00	646.34	1,853.66	25.85%		1,853.66		11
Community Development Totals		1,269,998.70	1,031,674.42	238,324.28	81.23%	-4,792.24	119,014.60	124,101.92	12
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	654,695.79	565,528.09	89,167.70	86.38%		89,167.70		13
Putting Young Kentuckians to Work ADD Staff Costs	Various	6,000.00	6,000.00	0.00	100.00%				14
Putting Young Kentuckians to Work Services	Various	28,000.00	27,105.21	894.79	96.80%		894.79		15
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	216,525.00	213,254.54	3,270.46	98.49%		3,270.46		16
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam)	Various	890,295.00	748,115.36	142,179.64	84.03%		142,179.64		17
Workforce Innovation & Opportunity Act - Education & Workforce Development Rent	Various	48,229.60	48,229.60	0.00	100.00%				18
Nelson County Fiscal Court	Various	18,000.00	17,039.26	960.74	94.66%		960.74		19
Workforce Innovation & Opportunity Act - Recruitment & Outreach (Heartland Communications)	Various	111,017.07	111,017.07	0.00	100.00%				20
Workforce Innovation & Opportunity Act Incumbent Worker Contract	Various	41,600.00	41,600.00	0.00	100.00%				21
Workforce Innovation & Opportunity Act Direct Client Services	Various	267,437.34	210,557.34	56,880.00	78.73%		56,880.00		22
Workforce Innovation & Opportunity Act Transfer, Virtual Platform & Other Costs	Various	56,000.00	48,750.00	7,250.00	87.05%		7,250.00		23
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/25	6,294.20	7,611.50	-1,317.30	120.93%	-1,317.30			24
RLF CARES Admin	6/30/25	319.60	2,952.94	-2,633.34	923.95%	-2,633.34			25
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/25	4,000.00	520.17	3,479.83	13.00%	3,479.83			26
Thomas P Miller Housing Study		90,000.00	10,000.00	80,000.00	11.11%		80,000.00		27
Workforce Innovation & Opportunity Act		2,438,413.60	2,058,281.08	380,132.52	84.41%	-470.81	380,603.33	0.00	28
Title III Aging Planning & Admin	6/30/25	163,694.00	153,591.29	10,102.71	93.83%		10,102.71		29
Title III-B Support Services	6/30/25	689,182.02	640,588.96	48,593.06	92.95%		48,593.06		30
Title III-B Ombudsman	6/30/25	51,345.70	29,540.89	21,804.81	57.53%		21,804.81		31
Title III-C1 Congregate Meals	6/30/25	918,216.26	778,904.17	139,312.09	84.83%		139,312.09		32
Title III-C2 Home Delivered	6/30/25	821,622.89	652,431.38	169,191.51	79.41%		169,191.51		33
Title III-D Preventive Health	6/30/25	55,116.06	55,116.06	0.00	100.00%				34
Title III-E Caregiver	6/30/25	425,676.86	336,785.29	88,891.57	79.12%		88,891.57		35
Title VII Elder Abuse	6/30/25	5,846.36	5,601.81	244.55	95.82%		244.55		36
Title VII Ombudsman	6/30/25	31,417.00	20,437.56	10,979.44	65.05%		10,979.44		37
Nutrition Services Incentive Prog (NSIP)	6/30/25	89,297.65	89,297.65	0.00	100.00%				38

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 06/30/25**

Description	Ending Date	Budget	Expenses 06/30/2025	(Over)/Under Expended	% Expended To Date	Transfer to Trust +/- Transfer from Trust	Carryover/ Deferred Revenue	Due to Grantor/ Not Expended	
Suicide Prevention	9/30/24	5,657.49	9,875.23	-4,217.74	174.55%	-4,217.74			39
Senior Center Disaster Preparedness		4,451.00	4,454.46	-3.46	100.08%	-3.46			40
Expanded Senior Meals Admin	6/30/25	46,834.25	48,514.35	-1,680.10	103.59%	-1,680.10			41
Expanded Senior Meals Services	6/30/25	703,318.23	703,393.70	-75.47	100.01%	-75.47			42
Homecare Administration	6/30/25	103,007.00	103,103.38	-96.38	100.09%	-96.38			43
Homecare Social Services	6/30/25	1,003,733.22	1,003,751.50	-18.28	100.00%	-18.28			44
KY Caregiver Support Admin	6/30/25	8,984.00	9,385.19	-401.19	104.47%	-401.19			45
KY Caregiver Support Grandparent Svrs	6/30/25	113,643.28	113,910.95	-267.67	100.24%	-267.67			46
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/25	32,364.00	32,364.00	0.00	100.00%				47
ADRC - Medicaid Federal Funding	on going	84,610.54	9,508.25	75,102.29	11.24%		75,102.29		48
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/25	10,910.26	10,921.57	-11.31	100.10%	-11.31			49
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/25	9,826.27	9,716.20	110.07	98.88%			110.07	50
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/25	19,042.05	19,042.05	0.00	100.00%				51
State Long Term Care Ombudsman	6/30/25	83,479.47	83,479.47	0.00	100.00%				52
Participant Directed Services - Case Mgmt. & Financial	6/30/25	2,397,961.21	1,560,545.78	837,415.43	65.08%	837,415.43			53
Participant Directed Services - Direct Client Services	6/30/25	16,957,680.67	16,957,680.67	0.00	100.00%				54
Veterans Directed Care Program	6/30/25	19,230.20	8,663.76	10,566.44	45.05%	10,566.44			55
Service Providers	on going	18,782.40	8,178.42	10,603.98	43.54%		10,603.98		56
Aging Totals		24,874,930.34	23,458,783.99	1,416,146.35	94.31%	841,210.27	574,826.01	110.07	57
Engineering Services	6/30/25	147,339.93	233,346.45	-86,006.52	158.37%	-86,006.52			58
Engineering Totals		147,339.93	233,346.45	-86,006.52	158.37%	-86,006.52	0.00	0.00	59
Trust/General Fund	6/30/25	684,960.18	260,302.75	424,657.43	38.00%	424,657.43			60
LG-RLF Trust Funds	6/30/25	1,566.64	1,566.64	0.00	100.00%				61
Hardin County CDBG (Family Scholar House)	12/31/26	90,000.00	8,950.48	81,049.52	9.94%	To Be Invoiced \$90,000	81,049.52		62
LaRue County CDBG #21-022	on going	19,000.00	13,925.03	5,074.97	73.29%	5,074.97			63
Marion County CDBG #23-026	12/31/26	37,500.00	4,997.39	32,502.61	13.33%	To Be Invoiced \$37,500	32,502.61		64
Cleaner Water Program- Brandenburg	on going	148,364.00	6,157.31	142,206.69	4.15%	Reimbursement Basis	142,206.69		65
Cleaner Water Program- Muldraugh	on going	18,000.00	2,478.67	15,521.33	13.77%	Reimbursement Basis	15,521.33		66
Cleaner Water Program- Vine Grove	on going	32,164.40	3,508.27	28,656.13	10.91%	Reimbursement Basis	28,656.13		67
City of Bradfordsville - ARPA Assistance	on going	2,000.00	1,637.95	362.05	81.90%	To Be Invoiced \$1,000	362.05		68
City of Clarkson - ARPA Assistance	on going	2,000.00	1,108.87	891.13	55.44%	Paid In Full	891.13		69
City of Cloverport - ARPA Assistance	on going	3,000.00	672.78	2,327.22	22.43%	To Be Invoiced \$2,250	2,327.22		70
City of New Haven - ARPA Assistance	on going	2,000.00	1,041.15	958.85	52.06%	To Be Invoiced \$1,000	958.85		71
City of Irvington - ARPA Assistance	on going	3,000.00	545.50	2,454.50	18.18%	Paid In Full	2,454.50		72
City of West Point - ARPA Assistance	on going	2,000.00	522.77	1,477.23	26.14%	To Be Invoiced \$1,500	1,477.23		73
City of Vine Grove - GIS Services		2,718.75	2,007.94	710.81	73.86%	710.81			74
District Contract Total		1,048,273.97	309,423.50	738,850.47	29.52%	430,443.21	308,407.26	0.00	75
Agency Totals		29,778,956.54	27,091,509.44	2,687,447.10	90.98%	1,180,383.91	1,382,851.20	124,211.99	76
Agency Totals Less District Contract & Engineering Sections		28,583,342.64	26,548,739.49	2,034,603.15	92.88%	835,947.22	1,074,443.94	124,211.99	77