

## Balance Sheet

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

Period From : 07/01/2025 to 09/30/2025

**Assets:**

10000	Cash in Bank - Operation (ADD)	108,359.98
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	66,433.67
10001	WIOA-Fixed Assets (WIOA)	45,975.14
10011	Accounts Receivable - to WIOA from Operations (WIOA)	753.75
10013	Accounts Receivable - WIOA	56,987.69
10050	Cash in Bank - Participant Directed Services (PDS)	686,189.78
10100	Cash in Bank - Trust	2,199,491.39
10150	Cash in Bank - LG-RLF Trust Funds	89,068.14
10300	Cash in Bank - RLF	212,586.91
10310	Cash in Bank - CARES Act RLF	171,719.99
10450	Cash in Bank - Service Providers	10,410.02
10700	CD - Accrued Leave Fund	59,367.14
11400	Accounts Receivable from Trust to Operations	474,047.14 a
11500	Accounts Receivable from Operations to Trust	1,744,516.95 a
11800	Accounts Receivable from RLF to Operations	518.16 a
11801	Accounts Receivable from RLF CARES to Operations	13.46 a
12100	Accounts Receivable - Federal/State (ADD)	934,757.13
12109	Accounts Receivable - Other (PDS)	10,035.28
12110	Accounts Receivable - State (PDS)	124.00
12400	Accounts Receivable Non ADD Transaction	41.34
12600	Accounts Receivable - Trust District Contracts	2,192.93
12650	Accounts Receivable - Trust Engineering Services	66,631.27
12700	Accounts Receivable - Local Contributions	89,816.00
12900	Accounts Receivable - Other	43,556.60
13200	Accounts Receivable - Local Match	8,805.87
13400	Accounts Receivable - PDS to Operations	10,000.00
14000	Prepaid Workers Compensation	13,064.42
14010	Prepaid Workers Compensation Dividend	(1,713.52)
14020	Prepaid Acctg Account Maint & Support	6,528.26
14100	Prepaid Postage - Run Thru Meter	5,689.45
14110	Prepaid Postage - Using Label	100.00
14200	Prepaid Travel Advances	571.50
14390	Building - Loan Fees	7,009.83
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	36,337.25
14910	Prepaid Software Book Nov 2024 & Nov 2025	239.88
14911	Prepaid Software Feb Autobackup FY26 & FY27	46.93
14912	Prepaid Software VIPRE FY26, 27, 28	1,328.33
15000	Furniture & Equipment	114,761.71
15100	Accum Deprec Furniture & Equipment	(76,123.27)
15200	Computer Equipment Purchases	42,138.96
15300	Accum Deprec Computer Equipment	(31,693.62)
15400	Grant Purchased Assets	370,950.83
15440	Assets from Proceeds of Sale of Property (Non Depreciating	122,425.44
15450	Donated Assets - Outside Agency Contributions	70,591.52
15455	Accum Deprec Outside Contributions	(15,749.70)
15500	Trust GPS/Engineering Equipment	5,756.20
15600	Accum Deprec Trust GPS/Engineering Equipment	(1,212.96)
15700	Vehicle Purchases	133,782.32
15710	Vehicle Purchases Restricted Use	90,712.95
15800	Accum Deprec Vehicles	(55,175.81)
15810	Accum Deprec Vehicles - Restricted Use	(11,558.50)
15900	Building Improvements	27,095.93
15910	Accum Deprec Building Improvements	(4,205.35)
15930	Land	490,000.00
15940	Building	2,773,886.00
15945	Accum Deprec Building	(33,993.70)
16000	Construction In Progress	3,375.00
17001	Security Deposit Elizabethtown Utilities	100.00
17002	Security Deposit Nolin	655.00
	<b>Total Assets:</b>	<b>11,179,571.01</b>

a - Not included in accounts receivable report calculations.

**Balance Sheet 09/30/25 Continued**

**Liabilities:**

20000	Accounts Payable (ADD)	248,248.27
20000	Accounts Payable (WIOA)	58,987.69
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	59,717.77
20510	PDS FICA/MC Mains'l	78.38
20710	PDS KY W/H Mains'l	17,579.90
20810	PDS Local Tax Mains'l	28,355.12
20900	Medical Insurance Withholding (W/H) Payable	(3,452.39)
21000	Colonial Insurance W/H Payable	(989.10)
21010	Supplemental Life (EE Share)	(106.15)
21011	Flexible Spending Acct FSA (EE Share)	(336.00)
21012	Member Medical (EE Share)	(30.00)
21013	Childcare FSA	(25.00)
21200	CERS Retirement W/H Payable	158.33
21210	KLC Unemployment Comp Payable	385.73
21220	PDS SUTA Mains'l	8,559.88
21230	PDS FUTA Mains'l	3,027.00
21320	PDS Garnishment Mains'l	(28.15)
21600	Dental Insurance W/H Payable	(731.09)
21700	Vision Insurance W/H Payable	(234.57)
22030	Accounts Payable to Operations from PDS	10,000.00 b
22200	Accounts Payable to Operations from Trust	474,047.14 b
22400	Accounts Payable to Operations from RLF	518.16 b
22401	Accounts Payable to Operations from RLF CARES	13.46 b
22500	Accounts Payable to Trust from Operations	1,744,516.95 b
22830	Accounts Payable to KACo Worker's Comp	1,008.10
22840	Accounts Payable PDS KARES Emp/Rep Verification	322.25
22899	Accounts Payable Loan (Mortgage)	2,729,843.66
23000	Accrued Wages Payable	123,139.89
23100	Accrued Vacation Liability	181,983.14
23400	Accrued Expenses Other	6,886.71
23500	Accrued FICA/MC	9,029.35
23510	Accrued KY W/H Taxes	4,012.93
23900	Accrued Audit	59,310.00
23901	Accrued Auditor of Public Accounts Audit/Review	1,000.00
25012	Def Rev - State Match SS4A	18,792.62
25062	Def Rev - Washington Co. Match	51.81
25230	PDS Deferred Revenue - Services	2,884.69
25250	Def Rev - PDS 85% Appendix K	385,142.56
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	13,171.00
28000	Expense Reimbursement Control	6,040.12
<b>Total Liabilities:</b>		<b><u>6,432,777.28</u></b>

b - Not included in liability report calculations.

**Balance Sheet 09/30/25 Continued**

**Projects**

30001	WIA Fixed Assets	45,975.14
30100	KTC Regional Transportation	(2,142.16)
30193	KTC Local Road Updates - Centerline	(1,955.59)
30200	EDA RLF Admin	25.21
30202	RLF CARES Admin	(697.95)
30221	Kentucky Infrastructure Authority	(40,244.44)
30276	Putting Young Kentuckians to Work - Admin	(10.00)
30453	OLDCC Comm, Coord and Risk Mgmt Imp	(2,225.01)
32001	Workforce Innovation & Opportunity Act	(84,562.37)
32009	Putting Young Kentuckians to Work	(2,113.48)
32010	TPMA Housing Study	61,000.00
32540	Title III-D Preventative Health	1,393.29
32752	Suicide Prevention	(275.00)
33150	KY Caregiver Support Admin	(627.69)
33160	KY Caregiver Support Grandparent Services	(10,935.43)
33332	ADRC - Medical Federal Funding	81,077.29
33351	ACA MIPPA/AAA	8.58
33361	ACA MIPPA/ADRC	14.25
33376	Local Coord. Council on Elder Abuse	(25.75)
33377	211 Program - United Way	490.00
33440	Participant Directed Services (PDS)	82,262.89
33452	Veterans Directed Care Program	(12,926.59)
33495	Service Providers (Senior Celebration)	10,353.98
35000	Trust General Fund	117,707.98
35100	LG-RLF Trust Funds	(703.32)
35369	Hardin County CDBG (Family Scholar House)	23,697.70
35372	Marion County CDBG #23-026	(5,478.82)
35440	Leitchfield/Grayson Co IDF RF	(700.67)
35751	City of Bradfordville 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)
36810	Engineering Services	(27,338.24)
38000	RLF - EDA	211,749.65
38001	EDA CARES Act RLF	171,706.53
38100	LG-RLF Trust Funds	89,070.76
39000	Operational Cost Pool	(0.07)
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
<b>Total Projects</b>		<b><u>4,744,122.21</u></b>
<b>Total Liabilities and Projects</b>		<b><u>11,176,899.49</u></b>
<b>Net Difference to be Reconciled - Annual Leave Adj</b>		<b><u>2,671.52</u></b>

**Lincoln Trail Area Development District**  
**Budget to Expense Comparison**  
**Through 09/30/25**

<b>Description</b>	<b>Ending Date</b>	<b>Revenue</b>	<b>Expenses 09/30/2025</b>	<b>(Over)/Under Expended</b>	<b>% Expended To Date</b>	<b>Projected Year End</b>	<b>Over/Under Budget</b>	
Joint Funding Agreement (JFA)	6/30/26	334,146.67	115,502.55	218,644.12	34.57%	443,500.71	-109,354.04	1
Regional Transportation Planning	6/30/26	92,727.00	25,272.35	67,454.65	27.25%	93,577.40	-850.40	2
Metropolitan Planning Organization (MPO)	6/30/26	176,000.00	43,597.90	132,402.10	24.77%	187,612.66	-11,612.66	3
Safe Streets for All (SS4A)	6/30/26	257,224.00	163,260.64	93,963.36	63.47%	178,223.86	79,000.14	4
Local Road Updates - Centerline	6/30/26	19,500.00	1,955.59	17,544.41	10.03%	10,755.75	8,744.26	5
Kentucky Infrastructure Authority (KIA)	6/30/26	66,000.00	40,244.44	25,755.56	60.98%	94,257.98	-28,257.98	6
OLDCC Fort Knox Grant - 18 Month Project	2/28/27	587,394.00	2,225.01	585,168.99	0.38%	20,025.09	567,368.91	7
Hazard Mitigation - Riverbank Stabilization West Point	6/30/26	2,500.00	1,469.37	1,030.63	58.77%	2,515.63	-15.63	8
<b>Community Development Totals</b>		<b>1,535,491.67</b>	<b>393,527.85</b>	<b>1,141,963.82</b>	<b>25.63%</b>	<b>1,030,469.08</b>	<b>505,022.60</b>	9
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	632,726.20	124,689.83	508,036.37	19.71%	529,565.27	103,160.93	10
Putting Young Kentuckians to Work ADD Staff Costs	6/30/26	6,000.00	2,890.91	3,109.09	48.18%	6,040.91	-40.91	11
Putting Young Kentuckians to Work Services - CareerTeam and Client Services	6/30/26	142,710.58	45,358.35	97,352.23	31.78%	142,710.58	0.00	12
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	219,349.00	45,401.92	173,947.08	20.70%	181,607.68	37,741.32	13
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam) without PYKTW	Various	922,335.85	124,723.78	797,612.07	13.52%	748,342.68	173,993.17	14
Workforce Innovation & Opportunity Act - Education & Workforce Development Rent	Various	50,642.00	23,419.88	27,222.12	46.25%	46,839.76	3,802.24	15
Nelson County Fiscal Court	Various	26,000.00	4,409.44	21,590.56	16.96%	17,637.76	8,362.24	16
Workforce Innovation & Opportunity Act - Recruitment & Outreach (Heartland Communications)	Various	111,020.00	28,012.78	83,007.22	25.23%	111,020.00	0.00	17
Workforce Innovation & Opportunity Act Incumbent Worker Contract	Various	20,133.28	0.00	20,133.28	0.00%	0.00	20,133.28	18
Workforce Innovation & Opportunity Act Direct Client Services	Various	374,000.00	90,512.33	283,487.67	24.20%	362,049.32	11,950.68	19
TPMA Housing Study	6/30/26	90,000.00	30,000.00	60,000.00	33.33%	90,000.00	0.00	20
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/26	6,202.16	1,541.95	4,660.21	24.86%	6,167.80	34.36	21
RLF CARES Admin - Returning Funds to EDA	12/31/25	75.31	737.36	1,541.95	979.10%	1,474.72	-1,399.41	22
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/26	4,000.00	700.67	3,299.33	17.52%	2,802.68	1,197.32	23
<b>Workforce Innovation &amp; Opportunity Act</b>		<b>2,605,194.38</b>	<b>522,399.20</b>	<b>2,084,999.18</b>	<b>20.05%</b>	<b>2,246,259.16</b>	<b>358,935.22</b>	24
<b>Engineering Services</b>	6/30/26	<b>532,785.57</b>	<b>145,971.08</b>	<b>386,814.49</b>	<b>27.40%</b>	<b>586,490.93</b>	<b>-53,705.36</b>	25
Title III Aging Planning & Admin	6/30/26	163,483.00	37,135.44	126,347.56	22.72%	163,423.98	59.02	26
Title III-B Support Services	6/30/26	466,884.10	159,317.85	307,566.25	34.12%	556,614.57	-89,730.47	27
Title III-B Ombudsman	6/30/26	49,305.81	4,360.96	44,944.85	8.84%	23,985.28	25,320.53	28
Title III-C1 Congregate Meals	6/30/26	595,574.28	153,857.63	441,716.65	25.83%	672,083.93	-76,509.65	29
Title III-C2 Home Delivered	6/30/26	564,563.60	133,237.50	431,326.10	23.60%	571,200.00	-6,636.40	30
Title III-D Preventive Health	6/30/26	31,911.00	6,964.65	24,946.35	21.83%	37,353.06	-5,442.06	31
Title III-E Caregiver	6/30/26	323,953.80	86,777.02	237,176.78	26.79%	331,485.22	-7,531.42	32
Title VII Elder Abuse	6/30/26	5,751.24	1,934.47	3,816.77	33.64%	9,353.35	-3,602.11	33
Title VII Ombudsman	6/30/26	27,241.69	11,211.21	16,030.48	41.15%	29,033.19	-1,791.50	34
Nutrition Services Incentive Prog (NSIP)	6/30/26	22,137.05	22,137.05	0.00	100.00%	22,137.05	0.00	35
Suicide Prevention	6/30/26	4,657.49	275.00	4,382.49	5.90%	1,100.00	3,557.49	36
Expanded Senior Meals Admin	6/30/26	48,495.00	14,897.59	33,597.41	30.72%	60,039.79	-11,544.79	37

**Lincoln Trail Area Development District**  
**Budget to Expense Comparison**  
**Through 09/30/25**

<b>Description</b>	<b>Ending Date</b>	<b>Revenue</b>	<b>Expenses 09/30/2025</b>	<b>(Over)/Under Expended</b>	<b>% Expended To Date</b>	<b>Projected Year End</b>	<b>Over/Under Budget</b>	
Expanded Senior Meals Services	6/30/26	737,252.01	246,673.99	490,578.02	33.46%	772,648.12	-35,396.11	38
Homecare Administration	6/30/26	102,959.00	29,023.27	73,935.73	28.19%	118,901.41	-15,942.41	39
Homecare Social Services	6/30/26	806,465.75	261,865.30	544,600.45	32.47%	951,116.71	-144,650.96	40
KY Caregiver Support Admin	6/30/26	8,984.00	2,599.11	6,384.89	28.93%	8,248.32	735.68	41
KY Caregiver Support Grandparent Svrs	6/30/26	113,697.00	35,219.81	78,477.19	30.98%	133,638.68	-19,941.68	42
Centers for Medicare & Medical Services - State Heath Insurance Program (SHIP)	6/30/26	27,256.00	10,911.07	16,344.93	40.03%	59,390.29	-32,134.29	43
ADRC - Medicaid Federal Funding	on going	93,277.29	0.00	93,277.29	0.00%	0.00	93,277.29	44
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/26	23,231.61	5,709.03	17,522.58	24.57%	5,709.03	17,522.58	45
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/26	5,628.73	1,806.48	3,822.25	32.09%	1,806.48	3,822.25	46
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Heath Insurance Program	6/30/26	18,713.05	1,277.79	17,435.26	6.83%	1,986.45	16,726.60	47
Local Coord Council on Elder Abuse	9/30/25	4,418.60	4,444.35	-25.75	100.58%	4,444.35	-25.75	48
211 Program - United Way		490.00	0.00	490.00	0.00%	0.00	490.00	49
State Long Term Care Ombudsman	6/30/26	82,539.46	25,537.48	57,001.98	30.94%	89,664.73	-7,125.27	50
Participant Directed Services - Case Mgmt. & Financial	6/30/26	3,079,198.32	462,961.23	2,616,237.09	15.04%	1,922,416.53	1,156,781.79	51
Participant Directed Services - Direct Client Services	6/30/26	18,000,000.00	3,987,876.03	14,012,123.97	22.15%	18,000,000.00	0.00	52
Veterans Directed Care Program	6/30/26	90,000.00	12,926.59	77,073.41	14.36%	61,734.67	28,265.33	53
Service Providers	on going	9,000.00	250.00	9,000.00	2.78%	9,000.00	0.00	54
<b>Aging Totals</b>		<b>25,507,068.88</b>	<b>5,721,187.90</b>	<b>19,786,130.98</b>	<b>22.43%</b>	<b>24,618,515.19</b>	<b>888,553.69</b>	55
Trust/General Fund	6/30/26	325,967.16	83,159.18	242,807.98	25.51%	250,910.90	75,056.26	56
LG-RLF Trust Funds	6/30/26	2,694.12	703.32	1,990.80	26.11%	2,694.12	0.00	57
Hardin County CDBG Family Scholar House	on going	90,000.00	11,302.30	78,697.70	12.56%	To be Invoiced \$55,000		58
Marion Co CDBG #23-026	on going	37,500.00	5,478.82	32,021.18	14.61%	To be Invoiced \$37,500		59
Cleaner Water Program- Brandenburg	on going	148,364.00	6,314.62	142,049.38	4.26%	To be Invoiced \$142,049.38		60
Cleaner Water Program- Muldraugh	on going	18,000.00	2,565.01	15,434.99	14.25%	To be Invoiced \$15,434.99		61
Cleaner Water Program- Vine Grove	on going	32,164.40	4,634.52	27,529.88	14.41%	To be Invoiced \$27,529.88		62
City of Bradfordsville - ARPA Assistance	on going	2,000.00	1,637.95	362.05	81.90%	To Be Invoiced \$1,000		63
City of Clarkson - ARPA Assistance	on going	2,000.00	1,108.87	891.13	55.44%	Paid In Full		64
City of Cloverport - ARPA Assistance	on going	3,000.00	672.78	2,327.22	22.43%	To Be Invoiced \$2,250		65
City of New Haven - ARPA Assistance	on going	2,000.00	1,041.15	958.85	52.06%	To Be Invoiced \$1,000		66
City of Irvington - ARPA Assistance	on going	3,000.00	545.50	2,454.50	18.18%	Paid In Full		67
City of West Point - ARPA Assistance	on going	2,000.00	522.77	1,477.23	26.14%	To Be Invoiced \$1,500		68
<b>District Contracts</b>		<b>668,689.68</b>	<b>119,686.79</b>	<b>549,002.89</b>	<b>17.90%</b>	<b>253,605.02</b>	<b>75,056.26</b>	69
<b>Agency Totals</b>		<b>30,849,230.18</b>	<b>6,902,772.82</b>	<b>23,948,911.36</b>	<b>22.38%</b>	<b>28,735,339.38</b>	<b>1,773,862.41</b>	70
<b>Agency Totals Less District Contracts Section</b>		<b>30,180,540.50</b>	<b>6,783,086.03</b>	<b>23,399,908.47</b>	<b>22.48%</b>	<b>28,481,734.36</b>	<b>1,698,806.15</b>	71