

Balance Sheet

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

Period From : 07/01/2025 to 03/31/2026

Assets:

10000	Cash in Bank - Operation (ADD)	113,837.11	
10000	Cash in Bank - Workforce Innovation & Opp. Act (WIOA)	51,127.66	
10001	WIOA-Fixed Assets (WIOA)	45,975.14	
10050	Cash in Bank - Participant Directed Services (PDS)	1,070,635.47	
10100	Cash in Bank - Trust	2,374,174.69	
10150	Cash in Bank - LG-RLF Trust Funds	119,955.81	
10300	Cash in Bank - RLF	232,236.11	
10310	Cash in Bank - CARES Act RLF	4,141.33	
10450	Cash in Bank - Service Providers	15,694.76	
10700	CD - Accrued Leave Fund	59,647.58	
11300	Accounts Receivable from WIOA to Trust	102,000.00	
11400	Accounts Receivable from Trust to Operations	181,019.98	a
11500	Accounts Receivable from Operations to Trust	379,717.29	a
11800	Accounts Receivable from RLF to Operations	489.11	a
11801	Accounts Receivable from RLF CARES to Operations	1.62	a
12100	Accounts Receivable - Federal/State (ADD)	645,127.94	
12109	Accounts Receivable - Other (PDS)	5,719.79	
12110	Accounts Receivable - State (PDS)	4,827.82	
12400	Accounts Receivable Non ADD Transaction	130.90	
12600	Accounts Receivable - Trust District Contracts	31,143.43	
12650	Accounts Receivable - Trust Engineering Services	46,245.45	
13200	Accounts Receivable - Local Match	6,509.65	
13400	Accounts Receivable - from PDS to Operations	10,000.00	
13410	Accounts Receivable - from PDS to Trust	100,000.00	
14000	Prepaid Workers Compensation	(466.96)	
14010	Prepaid Workers Compensation Dividend	(571.18)	
14020	Prepaid Acctg Account Maint & Support	2,592.27	
14100	Prepaid Postage - Run Thru Meter	4,186.56	
14110	Prepaid Postage - Using Label	100.00	
14200	Prepaid Travel Advances	380.20	
14300	Prepaid Other	782.13	
14390	Building - Loan Fees	7,009.83	
14410	Prepaid Travel - Wex Marathon	750.00	
14420	Prepaid Travel - Wex Shell	100.00	
14430	Prepaid Travel - WEX Bank (formerly BP)	600.00	
14500	Prepaid Bond/Liability Insurance	12,602.15	
14911	Prepaid Software Feb Autobackup FY26 & FY27	46.93	
14912	Prepaid Software VIPRE FY26, 27, 28	1,328.33	
15000	Furniture & Equipment	115,624.71	
15100	Accum Deprec Furniture & Equipment	(86,117.77)	
15200	Computer Equipment Purchases	40,721.96	
15300	Accum Deprec Computer Equipment	(33,173.88)	
15400	Grant Purchased Assets	373,715.73	
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	(22,808.82)	
15460	Asset - Replacement Pur with Insurance Proceeds	18,428.00	
15465	Accum Deprec - Replacement Pur with Insurance Proceeds	(1,842.78)	
15500	Trust GPS/Engineering Equipment	7,835.19	
15600	Accum Deprec Trust GPS/Engineering Equipment	(2,403.36)	
15610	Communication Restricted (Trust)	7,397.00	
15615	Accum Deprec Communications Restricted (Trust)	(680.27)	
15700	Vehicle Purchases	133,782.32	
15710	Vehicle Purchases Restricted Use	90,712.95	
15800	Accum Deprec Vehicles	(64,356.89)	
15810	Accum Deprec Vehicles - Restricted Use	(20,629.84)	
15900	Building Improvements	38,632.93	
15910	Accum Deprec Building Improvements	(7,687.15)	
15930	Land	490,000.00	
15940	Building	2,773,886.00	
15945	Accum Deprec Building	(74,786.14)	
16000	Construction In Progress	134,357.85	
17001	Security Deposit Elizabethtown Utilities	100.00	
17002	Security Deposit Nolin	655.00	
	Total Assets:	9,734,178.60	

a - Not included in accounts receivable report calculations.

Balance Sheet 03/31/26 Continued

Liabilities:

20000	Accounts Payable (ADD)	193,077.19
20000	Accounts Payable (WIOA)	(106,715.63)
20004	Accounts Payable - LTADD (WIOA)	102,000.00
20025	Unapplied Donation (WIOA)	250.05
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	50,750.59
20510	PDS FICA/MC Mains'l	1,513.20
20710	PDS KY W/H Mains'l	8,576.91
20800	City Taxes Payable	10,354.48
20810	PDS Local Tax Mains'l	32,781.20
20900	Medical Insurance Withholding (W/H) Payable	(3,626.47)
21000	Colonial Insurance W/H Payable	(1,367.89)
21010	Supplemental Life (EE Share)	(168.77)
21011	Flexible Spending Acct FSA (EE Share)	(527.50)
21012	Member Medical (EE Share)	(30.00)
21013	Childcare FSA	(200.00)
21210	KLC Unemployment Comp Payable	418.38
21220	PDS SUTA Mains'l	51,579.61
21230	PDS FUTA Mains'l	9,018.40
21600	Dental Insurance W/H Payable	(818.05)
21700	Vision Insurance W/H Payable	(275.73)
22030	Accounts Payable to Operations from PDS	10,000.00
22040	Accounts Payable from PDS to Trust	100,000.00
22200	Accounts Payable to Operations from Trust	181,019.98 b
22400	Accounts Payable to Operations from RLF	489.11 b
22401	Accounts Payable to Operations from RLF CARES	1.62 b
22500	Accounts Payable to Trust from Operations	379,717.29 b
22840	Accounts Payable PDS KARES Emp/Rep Verification	367.50
22899	Accounts Payable Loan (Mortgage)	2,697,932.49
22910	PDS Payroll Return	114.70
23000	Accrued Wages Payable	113,807.28
23100	Accrued Vacation Liability	181,983.14
23400	Accrued Expenses Other	168.10
23500	Accrued FICA/MC	8,354.08
23510	Accrued KY W/H Taxes	3,627.14
23900	Accrued Audit	45,000.00
25010	Deferred Revenue - Local Contributions	2,156.00
25012	Def Rev - State Match SS4A	18,285.16
25062	Def Rev - Washington Co. Match	933.28
25230	PDS Deferred Revenue - Services	2,091.73
25250	Def Rev - PDS 85% Appendix K	324,674.31
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	15,809.80
28000	Expense Reimbursement Control	706.12
	Total Liabilities:	<u>4,675,118.92</u>

b - Not included in liability report calculations.

Balance Sheet 03/31/26 Continued

Projects

30000	Joint Funding Agreement	(4,248.48)
30001	WIA Fixed Assets	45,975.14
30100	KTC Regional Transportation	(785.28)
30169	Safe Streets for All (SS4A)	(105.01)
30193	KTC Local Road Updates - Centerline	(4,173.91)
30200	EDA RLF Admin	412.10
30202	RLF CARES Admin	(3,396.18)
30221	Kentucky Infrastructure Authority	(68,750.75)
30276	Putting Young Kentuckians to Work - Admin	(30.00)
30453	OLDCC Comm, Coord and Risk Mgmt Imp	(1,970.65)
30806	Multi-Hazard Mitigation Plan	(14,567.97)
32001	Workforce Innovation & Opportunity Act	(78,482.83)
32009	Putting Young Kentuckians to Work	(531.08)
32010	TPMA Housing Study	11,000.00
32570	Title VII Ombudsman	9.00
32752	Suicide Prevention	(24.18)
33332	ADRC - Medical Federal Funding	90,202.29
33351	ACA MIPPA/AAA	153.29
33361	ACA MIPPA/ADRC	0.02
33376	Local Coord. Council on Elder Abuse	(55.75)
33377	211 Program - United Way	1,084.82
33440	Participant Directed Services (PDS)	720,836.84
33441	PDS Direct Client Services	1,701.73
33452	Veterans Directed Care Program	(8,843.58)
33495	Service Providers (Senior Celebration)	15,638.72
35000	Trust General Fund	1,916.23
35100	LG-RLF Trust Funds	(2,606.70)
35369	Hardin County CDBG (Family Scholar House)	40,058.15
35372	Marion County CDBG #23-026	(12,654.42)
33401	Washington County Comp Plan	(2,673.12)
35440	Leitchfield/Grayson Co IDF RF	(981.04)
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)
36810	Engineering Services	(83,188.57)
36820	Communications	(57,371.52)
37032	Grayson County Mapping Services	(983.19)
38000	RLF - EDA	231,427.90
38001	EDA CARES Act RLF	(1,527.99)
38100	LG-RLF Trust Funds	119,958.43
39000	Operational Cost Pool	(0.64)
39600	Invested in Capital Assets	373,715.73
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>4,975,738.26</u>
	Total Liabilities and Projects	<u>9,650,857.18</u>
	Net Difference to be Reconciled - Annual Leave Adj	<u>83,321.42</u>

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 03/31/26**

Description	Ending Date	Revenue	Expenses 03/31/2026	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget
Community & Regional Economic Development (CRED)							
Joint Funding Agreement (JFA)	6/30/26	334,146.67	273,804.86	60,341.81	81.94%	325,704.41	8,442.26
Safe Streets for All (SS4A)	6/30/26	257,224.00	166,323.07	90,900.93	64.66%	166,386.55	90,837.45
LG-RLF Trust Funds	6/30/26	3,392.00	2,606.70	785.30	76.85%	3,391.92	0.08
Hardin County CDBG Family Scholar House	on going	90,000.00	19,941.85	70,058.15	22.16%	To be Invoiced \$30,000	
Marion Co CDBG #23-026	on going	37,500.00	12,654.42	24,845.58	33.75%	To be Invoiced \$37,500	
City of Bradfordsville - ARPA Assistance	on going	2,000.00	1,637.95	362.05	81.90%	To Be Invoiced \$1,000	
City of Clarkson - ARPA Assistance	on going	2,000.00	1,108.87	891.13	55.44%	Paid In Full	
City of Cloverport - ARPA Assistance	on going	3,000.00	672.78	2,327.22	22.43%	To Be Invoiced \$2,250	
City of New Haven - ARPA Assistance	on going	2,000.00	1,041.15	958.85	52.06%	To Be Invoiced \$1,000	
City of Irvington - ARPA Assistance	on going	3,000.00	545.50	2,454.50	18.18%	Paid In Full	
City of West Point - ARPA Assistance	on going	2,000.00	522.77	1,477.23	26.14%	To Be Invoiced \$1,500	
Washington Co Comp Plan	on going	9,000.00	4,859.64	4,140.36	54.00%	To Be Invoiced \$6,813.48	
Workforce Innovation & Opportunity Act - Financial & Board Support - ADD Staff Costs	Various	632,726.20	383,885.25	248,840.95	60.67%	502,643.25	130,082.95
Putting Young Kentuckians to Work ADD Staff Costs	6/30/26	6,000.00	4,678.48	1,321.52	77.97%	5,389.21	610.79
Putting Young Kentuckians to Work Services - CareerTeam and Client Services	6/30/26	152,333.35	113,625.42	38,707.93	74.59%	151,500.56	832.79
Workforce Innovation & Opportunity Act - One Stop Operator (Hightower Workforce Init)	Various	219,349.00	165,434.80	53,914.20	75.42%	219,349.00	0.00
Workforce Innovation & Opportunity Act - Direct Service Provider (CareerTeam) <i>without PPKTW</i>	Various	922,335.85	574,003.19	348,332.66	62.23%	765,337.59	156,998.26
Workforce Innovation & Opportunity Act - Education & Workforce Development Rent	Various	50,642.00	35,129.82	15,512.18	69.37%	46,839.76	3,802.24
Nelson County Fiscal Court	Various	26,000.00	13,863.86	12,136.14	53.32%	18,485.15	7,514.85
Workforce Innovation & Opportunity Act - Recruitment & Outreach (Heartland Communications)	Various	111,020.00	83,582.38	27,437.62	75.29%	111,020.00	0.00
Workforce Innovation & Opportunity Act Incumbent Worker Contract	Various	20,133.28	0.00	20,133.28	0.00%	0.00	20,133.28
Workforce Innovation & Opportunity Act Direct Client Services	Various	664,000.00	371,338.00	292,662.00	55.92%	495,117.33	168,882.67
Virtual Training	Various	13,500.00	13,500.00	0.00	100.00%	13,500.00	0.00
TPMA Housing Study	6/30/26	91,000.00	80,000.00	11,000.00	87.91%	90,000.00	1,000.00
Economic Development Administration (EDA) - Revolving Loan Fund Administration (RLF)	6/30/26	6,558.94	4,158.00	2,400.94	63.39%	4,874.04	1,684.90
RLF CARES Admin - Returning Funds to EDA	12/31/25	102.20	3,489.63	1,541.95	3414.51%	4,088.97	-3,986.77
Leitchfield/Grayson Co. Industrial Development Corp Revolving Fund (RF)	6/30/26	4,000.00	981.04	3,018.96	24.53%	956.53	3,043.47
CRED Totals		3,664,963.49	2,333,389.43	1,336,503.44	63.67%	2,924,584.27	589,879.22
Community Asset Planning & Engineering (CAPE)							
Regional Transportation Planning	6/30/26	92,727.00	69,985.69	22,741.31	75.47%	89,743.90	2,983.10
Metropolitan Planning Organization (MPO)	6/30/26	176,000.00	142,806.70	33,193.30	81.14%	179,042.14	-3,042.14
Local Road Updates - Centerline	6/30/26	19,500.00	7,788.84	11,711.16	39.94%	12,412.16	7,087.84
Kentucky Infrastructure Authority (KIA)	6/30/26	66,000.00	101,750.75	-35,750.75	154.17%	129,750.75	-63,750.75
OLDCC Fort Knox Grant - 18 Month Project	2/28/27	587,394.00	19,706.45	567,687.55	3.35%	105,996.28	481,397.72
Hazard Mitigation - Riverbank Stabilization West Point	6/30/26	2,500.00	2,509.18	-9.18	100.37%	2,509.18	-9.18
Multi Hazard Mitigation Plan	6/30/26	200,000.00	14,567.97	185,432.03	7.28%	245,476.67	-45,476.67
Cleaner Water Program- Brandenburg	on going	148,364.00	20,303.32	128,060.68	13.68%	To be Invoiced \$128,060.68	
Cleaner Water Program- Muldraugh	on going	18,000.00	10,133.51	7,866.49	56.30%	To be Invoiced \$10,133.51	
Cleaner Water Program- Vine Grove	on going	32,164.40	17,750.96	14,413.44	55.19%	To be Invoiced \$14,413.44	

**Lincoln Trail Area Development District
Budget to Expense Comparison
Through 03/31/26**

Description	Ending Date	Revenue	Expenses 03/31/2026	(Over)/Under Expended	% Expended To Date	Projected Year End	Over/Under Budget
Engineering Services	6/30/26	431,413.89	413,100.31	18,313.58	95.75%	538,917.40	-107,503.51
Grayson County Mapping Services - TERM Do Not Bill		0.00	983.19	-983.19		983.19	-983.19
CAPE Totals		1,774,063.29	821,386.87	952,676.42	46.30%	1,304,831.67	270,703.22
Community Aging & Social Engagement (CASE)							
Title III Aging Planning & Admin	6/30/26	163,483.00	123,634.49	39,848.51	75.63%	163,483.00	0.00
Title III-B Support Services	6/30/26	467,445.10	354,303.81	113,141.29	75.80%	458,918.87	8,526.23
Title III-B Ombudsman	6/30/26	49,305.81	18,550.34	30,755.47	37.62%	38,156.07	1,149.74
Title III-C1 Congregate Meals	6/30/26	615,658.38	325,071.05	290,587.33	52.80%	433,197.51	182,460.87
Title III-C2 Home Delivered	6/30/26	564,563.60	263,211.00	301,352.60	46.62%	378,913.88	185,649.72
Title III-D Preventive Health	6/30/26	29,875.00	21,431.24	8,443.76	71.74%	29,875.00	0.00
Title III-E Caregiver	6/30/26	323,953.80	209,709.61	114,244.19	64.73%	278,161.80	45,792.00
Title VII Elder Abuse	6/30/26	5,751.24	3,225.41	2,525.83	56.08%	5,751.24	0.00
Title VII Ombudsman	6/30/26	27,241.69	15,805.11	11,436.58	58.02%	22,646.34	4,595.35
Nutrition Services Incentive Prog (NSIP)	6/30/26	114,030.15	22,137.05	91,893.10	19.41%	62,137.05	51,893.10
Suicide Prevention	6/30/26	5,657.49	5,681.67	-24.18	100.43%	5,681.67	-24.18
Expanded Senior Meals Admin	6/30/26	48,495.00	41,271.40	7,223.60	85.10%	48,495.00	0.00
Expanded Senior Meals Services	6/30/26	758,381.27	645,543.87	112,837.40	85.12%	758,381.27	0.00
Homecare Administration	6/30/26	102,959.00	83,301.65	19,657.35	80.91%	102,959.00	0.00
Homecare Social Services	6/30/26	806,819.41	648,980.25	157,839.16	80.44%	806,819.41	0.00
KY Caregiver Support Admin	6/30/26	8,984.00	6,524.73	2,459.27	72.63%	8,984.00	0.00
KY Caregiver Support Grandparent Svcs	6/30/26	112,866.00	88,780.48	24,085.52	78.66%	112,866.00	0.00
Centers for Medicare & Medical Services - State Health Insurance Program (SHIP)	6/30/26	27,256.00	27,256.00	0.00	100.00%	27,256.00	0.00
ADRC - Medicaid Federal Funding	on going	94,802.29	0.00	94,802.29	0.00%	0.00	94,802.29
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Agency on Aging & Aging	6/30/26	23,231.61	13,505.02	9,726.59	58.13%	21,058.31	2,173.30
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ Aging and Disability Resource Center	6/30/26	5,628.73	4,720.71	908.02	83.87%	5,628.73	0.00
Affordable Care Act - Medicare Improvements on Patient & Providers Act/ State Health Insurance Program	6/30/26	18,713.05	9,506.45	9,206.60	50.80%	13,203.45	5,509.60
Local Coord Council on Elder Abuse	9/30/25	4,418.60	4,474.35	-55.75	101.26%	4,474.35	-55.75
211 Program - United Way		1,170.00	85.18	1,084.82	7.28%	85.18	1,084.82
State Long Term Care Ombudsman	6/30/26	82,539.46	75,107.48	7,431.98	91.00%	82,539.46	0.00
Participant Directed Services - Case Mgmt. & Financial	6/30/26	3,409,951.83	1,512,576.99	1,897,374.84	44.36%	2,099,671.59	1,310,280.24
Participant Directed Services - Direct Client Services	6/30/26	19,040,494.40	14,147,581.61	4,892,912.79	74.30%	19,040,494.40	0.00
Veterans Directed Care Program	6/30/26	128,167.00	70,228.78	57,938.22	54.79%	105,846.19	22,320.81
Service Providers	on going	16,659.44	1,020.72	15,638.72	6.13%	12,000.00	4,659.44
Aging Social Engagement Project		182.19	182.19	0.00	100.00%	182.19	0.00
CASE Totals		27,058,684.54	18,743,408.64	8,315,275.90	69.27%	25,127,684.77	1,930,817.58
LINC Communications (LINC) Totals		69,425.00	87,346.52	-17,921.52	125.81%	137,095.19	-67,670.19
Trust/General Fund	6/30/26	344,482.93	297,092.61	47,390.32	86.24%	375,540.69	-31,057.76
Grayson CFC RDAAP Grant - Industrial Park Land		932,276.00	932,276.00	0.00	100.00%	932,276.00	0.00
Agency Totals		32,069,831.96	22,393,513.20	9,681,248.14	69.83%	29,497,180.92	2,421,968.85