

**Bluegrass Area Development District**  
Statement of Financial Position  
As of 8/31/2020

**Assets**

**Current Assets**

CASH OPERATING	\$15,089.92	
CASH AGING	22,568.34	
CASH WIOA	5,579.98	
INVESTMENTS MM	343,437.48	
INVESTMENTS CD	319,446.41	
CASH BLUEGRASS CAT	49,419.90	
CASH CDO PAYROLL	(11,063.71)	
CASH CDO OPERATING	131,860.03	
CASH TENANT	6,188.38	
PREPAID EXPENSE	34,436.33	
A/R FEDERAL	1,560,130.12	
A/R STATE	(51,152.87)	
A/R LOCAL	425,028.49	
A/R OTHER	207,968.39	
REIMBURSABLE RECEIVABLE	3,510.38	
CDO ALLOWANCE FOR BAD DEBT	(72,776.93)	
Total Current Assets	<hr/>	\$2,989,670.64

**Property & Equipment**

EQUIPMENT	\$409,803.43	
EQUIPMENT AGING SOFTWARE	45,200.00	
EQUIPMENT GIS SOFTWARE	15,126.44	
EQUIPMENT ACCOUNTING SOFTWARE	46,500.00	
ACCUMULATED DEPRECIATION	(400,779.76)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(9,327.99)	
ACCUMULATED DEPRECIATION ACCOUNTING SOFT	(46,500.00)	
LAND	521,394.00	
BUILDING	1,798,231.00	
PARKING LOT	171,001.00	
BUILDING IMPROVEMENTS HVAC	222,577.87	
BUILDING IMPROVEMENTS	166,987.13	
ACCUMULATED DEPRECIATION BUILDING	(399,606.91)	
ACCUMULATED DEPRECIATION PARKING LOT	(11,400.05)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(57,903.04)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(73,812.29)	
Total Property & Equipment	<hr/>	\$2,352,290.83

**Other Assets**

DEFERRED PENSION PLAN OUTFLOWS	\$1,465,960.00	
DEFERRED OPEB OUTFLOWS	606,728.00	
Total Other Assets	<hr/>	\$2,072,688.00

**Total Assets**

**\$7,414,649.47**

**Bluegrass Area Development District**  
**Statement of Financial Position**  
**As of 8/31/2020**

**Liabilities and Net Assets**

**Current Liabilities**

ACCOUNTS PAYABLE BLUEGRASS CAT	\$7,475.00	
ACCOUNTS PAYABLE OPERATING	137,338.53	
ACCOUNTS PAYABLE AGING	1,110,222.64	
ACCOUNTS PAYABLE WIOA	0.02	
ACCOUNTS PAYABLE CDO	92,121.15	
INTEREST PAYABLE AGING	68.17	
INTEREST PAYABLE WIOA	28.11	
COUNTY SCHOOL TAX PAYABLE	1,325.09	
125 VOUCHER DEDUCTION PAYABLE	(7,460.33)	
MISCELLANEOUS WITHHOLDINGS	112.15	
PENSION CERS EMPLOYEE	(31,840.11)	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	134.52	
VISION INSURANCE PAYABLE	(453.12)	
DENTAL INSURANCE PAYABLE	(1,739.25)	
HEALTH INSURANCE PAYABLE	(4,684.77)	
LIFE INSURANCE PAYABLE	15.66	
ANNUAL LEAVE PAYABLE	330,715.36	
HOLIDAY LEAVE PAYABLE	(9,838.36)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	17,535.48	
OWED TO GRANTOR	4,831.37	
EMPLOYEE'S ASSOCIATION DUES	8.00	
UNEARNED REVENUE	195,606.90	
ACCRUED PAYABLES CDO	46,399.92	
FICA PAYABLE CDO	(72,139.50)	
FEDERAL WITHHOLDING TAXES PAYABLE CDO	739.38	
STATE WITHHOLDING TAXES PAYABLE CDO	(368.01)	
CITY WITHHOLDING TAXES PAYABLE CDO	(266.08)	
COUNTY SCHOOL TAX PAYABLE CDO	(747.74)	
MISCELLANEOUS WITHHOLDINGS CDO	(2,108.74)	
BACKGROUND CHECKS SCL II	2,090.00	
BACKGROUND CHECKS CDO	1,549.80	
BACKGROUND CHECKS KARES	(4,609.10)	
Total Current Liabilities	<hr/>	\$1,840,226.48

**Long Term Liabilities**

TENANT DEPOSIT PAYABLE	\$5,762.08	
NET PENSION LIABILITY	7,368,294.00	
NET OPEB LIABILITY	2,148,100.00	
DEFERRED PENSION PLAN INFLOWS	1,423,893.00	
DEFERRED PENSION PLAN INFLOWS	688,506.00	
Total Long Term Liabilities	<hr/>	\$11,634,555.08

**Total Liabilities**

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\$13,474,781.56

**Bluegrass Area Development District**  
Statement of Financial Position  
As of 8/31/2020

<b><u>Net Assets</u></b>		
FUND BALANCE	(\$6,126,414.80)	
Current Year FUND BALANCE	66,282.71	
<b>Total Net Assets</b>		<b><u>(\$6,060,132.09)</u></b>
<b>Total Liabilities and Net Assets</b>		<b><u><u>\$7,414,649.47</u></u></b>

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 8/1/2020 through 8/31/2020

**Revenues**

FEDERAL REVENUE	\$131,204.17
STATE REVENUE	1,537,108.12
LOCAL REVENUE	59,079.00
LOCAL REVENUE - INTEREST/OTHER	50,797.25
LOCAL REVENUE - RENT	6,892.64
Total Revenues	<u>\$1,785,081.18</u>

**Expenses**

DIRECT SALARIES	\$172,745.01
DIRECT SALARIES CDO	1,241,140.02
DIRECT BENEFITS	101,166.28
DIRECT BENEFITS CDO	65,326.70
DIRECT ANNUAL LEAVE	12,660.44
DIRECT POSTAGE	1,482.40
DIRECT PHONE	4,606.55
DIRECT TRAVEL	152.49
DIRECT SUPPLIES	352.70
DIRECT COMPUTER SUPPLIES/SOFTW	4,136.49
DIRECT FEES	8,671.60
DIRECT LEGAL FEES	987.00
DIRECT PRINTING & PUBLISHING	979.28
DIRECT OTHER	809.35
DIRECT TEMP SERVICES	4,362.25
DIRECT PROFESSIONAL DEVELOP	250.00
TENANT BUILDING COSTS	1,298.62
C/S CONTRACTS	16,900.00
C/S CAREER CENTER	6,569.02
CONTRACT SERVICES AGING	717,486.72
INDIRECT SALARIES	42,605.59
INDIRECT BENEFITS	18,302.41
INDIRECT SUPPLIES	430.48
INDIRECT DUES, FEES, SUBSCRIPT	968.98
INDIRECT LEGAL FEES	1,000.01
INDIRECT PRINTING/PUBLISHING	2,878.82
INDIRECT OTHER	233.29
INDIRECT PROFESSIONAL DEVELOPM	25.00
INDIRECT COMPUTER SUPPLIES/SOF	9,307.35
INDIRECT EQUIP RENT/MAINT	864.49
INDIRECT POSTAGE EXPENSE	17.60
INDIRECT PHONE EXPENSE	413.23
INDIRECT EQUIP DEPRECIATION	341.09
INDIRECT OFFICE INSURANCE	(1,666.88)
INDIRECT COMPUTER SERVICE	12,714.99
INDIRECT II JANITORIAL	3,636.52
INDIRECT II UTILITIES ELECTRIC	3,894.13
INDIRECT II UTILITIES WATER	163.71
INDIRECT II UTILITIES SEWER	164.57
INDIRECT II GARBAGE/LANDFILL U	165.02
INDIRECT II LANDSCAPING EXPENS	436.71
INDIRECT II REPAIRS AND MAINT	828.46
INDIRECT II HVAC REPAIRS AND M	(0.02)
INDIRECT II ELEVATOR REPAIRS/M	104.59
INDIRECT II PROPERTY INSURANCE	0.02

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 8/1/2020 through 8/31/2020

INDIRECT II DEPRECATON BUILDI	6,262.64
INDIRECT II DEPRECIATION IMPRV	1,591.49
Total Expenses	<u>\$2,467,767.21</u>

**Other Revenues (Expenses) & Gains (Losses)**

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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<b>Change In Net Assets</b>	<b>(\$682,686.03)</b>
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<b>Net Assets At Beginning Of Period</b>	<b><u>(\$5,377,446.06)</u></b>
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<b>Net Assets At End Of Period</b>	<b><u><u>(\$6,060,132.09)</u></u></b>
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**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 8/31/2020**

**Revenues**

FEDERAL REVENUE	\$645,806.10
STATE REVENUE	4,174,765.31
LOCAL REVENUE	64,811.66
LOCAL REVENUE - CONTRIBUTIONS	91,055.98
LOCAL REVENUE - INTEREST/OTHER	51,647.76
LOCAL REVENUE - RENT	13,785.28
Total Revenues	\$5,041,872.09

**Expenses**

DIRECT SALARIES	\$310,945.61
DIRECT SALARIES CDO	3,116,318.20
DIRECT BENEFITS	188,721.62
DIRECT BENEFITS CDO	168,199.41
DIRECT ANNUAL LEAVE	22,564.23
DIRECT POSTAGE	3,534.87
DIRECT PHONE	8,501.72
DIRECT TRAVEL	417.69
DIRECT SUPPLIES	630.18
DIRECT COMPUTER SUPPLIES/SOFTW	17,579.68
DIRECT FEES	12,203.60
DIRECT LEGAL FEES	987.00
DIRECT PRINTING & PUBLISHING	1,727.45
DIRECT OTHER	1,841.73
DIRECT TEMP SERVICES	6,367.16
DIRECT PROFESSIONAL DEVELOP	348.00
DIRECT GIS MILEAGE EXPENSE	(8.58)
TENANT BUILDING COSTS	4,419.92
C/S CONTRACTS	32,310.00
C/S BOARD STRATEGIC PLAN	18,579.29
C/S MARKETING	732.53
C/S CAREER CENTER	23,523.99
CONTRACT SERVICES AGING	743,849.49
INDIRECT SALARIES	80,369.35
INDIRECT BENEFITS	70,160.89
INDIRECT SUPPLIES	516.68
INDIRECT DUES, FEES, SUBSCRIPT	18,440.08
INDIRECT LEGAL FEES	1,000.01
INDIRECT PRINTING/PUBLISHING	3,538.80
INDIRECT OTHER	475.18
INDIRECT PROFESSIONAL DEVELOPM	25.00
INDIRECT COMPUTER SUPPLIES/SOF	10,931.02
INDIRECT EQUIP RENT/MAINT	1,728.98
INDIRECT POSTAGE EXPENSE	1,364.34
INDIRECT PHONE EXPENSE	1,940.02
INDIRECT EQUIP DEPRECIATION	682.18
INDIRECT OFFICE INSURANCE	38,253.14
INDIRECT COMPUTER SERVICE	18,515.00
INDIRECT II JANITORIAL	7,447.66

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 8/31/2020**

INDIRECT II UTILITIES ELECTRIC	7,955.51
INDIRECT II UTILITIES WATER	163.71
INDIRECT II UTILITIES SEWER	319.30
INDIRECT II GARBAGE/LANDFILL U	299.28
INDIRECT II LANDSCAPING EXPENS	873.47
INDIRECT II REPAIRS AND MAINT	2,068.27
INDIRECT II HVAC REPAIRS AND M	(0.02)
INDIRECT II ELEVATOR REPAIRS/M	209.17
INDIRECT II PROPERTY INSURANCE	8,309.35
INDIRECT II DEPRECIATION BUILDI	12,525.24
INDIRECT II DEPRECIATION IMPRV	3,182.98
Total Expenses	<u>\$4,975,589.38</u>

**Other Revenues (Expenses) & Gains (Losses)**

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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**Change In Net Assets** \$66,282.71

**Net Assets At Beginning Of Year** (\$6,126,414.80)

**Net Assets At End Of Year** (\$6,060,132.09)

**Bluegrass Area Development District**  
**Statement of Cash Flows Worksheet**  
**For the period ended 8/31/2020**

**Year to Date**

**Cash Flows from Operating Activities**

<b>Change in net assets</b>	\$66,282.71
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**Adjustments**

(To convert net assets to cash basis)	
Decrease in A/R FEDERAL	\$505,786.73
Decrease in A/R STATE	\$92,479.86
Increase in A/R LOCAL	(\$17,574.23)
Decrease in TRANSFER/CLEARING	\$128,544.44
Increase in A/R OTHER	(\$4,298.92)
Increase in REIMBURSABLE RECEIVABLE	(\$820.33)
Decrease in PREPAID EXPENSE	\$9,163.21
Increase in Depreciation Expense	\$430.10
Increase in Depreciation Expense	\$252.10
Increase in Depreciation Expense	\$11,100.20
Increase in Depreciation Expense	\$1,425.00
Increase in Depreciation Expense	\$1,854.82
Increase in Depreciation Expense	\$1,328.06
Increase in ACCOUNTS PAYABLE OPERATING	\$2,058.41
Decrease in ACCOUNTS PAYABLE AGING	(\$327,850.40)
Decrease in ACCOUNTS PAYABLE WIOA	(\$468,997.96)
Decrease in ACCOUNTS PAYABLE CDO	(\$32,122.21)
Increase in ACCOUNTS PAYABLE BLUEGRASS CAT	\$1,235.00
Increase in INTEREST PAYABLE AGING	\$68.17
Increase in INTEREST PAYABLE WIOA	\$28.11
Decrease in FICA PAYABLE	(\$19,492.04)
Increase in 125 VOUCHER DEDUCTION PAYABLE	\$1,848.70
Decrease in MISCELLANEOUS WITHHOLDINGS	(\$108.28)
Decrease in IRS 457 EMPLOYEE WITHHOLDINGS	(\$1,827.00)
Decrease in PENSION CERS EMPLOYEE	(\$31,912.34)
Decrease in AFLAC PAYABLE	(\$67.60)
Decrease in VISION INSURANCE PAYABLE	(\$703.89)
Decrease in DENTAL INSURANCE PAYABLE	(\$2,723.13)
Decrease in HEALTH INSURANCE PAYABLE	(\$43,015.64)
Decrease in LIFE INSURANCE PAYABLE	(\$8.34)
Decrease in ANNUAL LEAVE PAYABLE	(\$21,182.36)
Increase in HOLIDAY LEAVE PAYABLE	\$6,613.95
Increase in SICK LEAVE PAYABLE	\$17,535.49
Decrease in OWED TO GRANTOR	(\$12,815.00)
Decrease in EMPLOYEE'S ASSOCIATION DUES	(\$48.00)
Increase in BACKGROUND CHECKS SCL II	\$450.00
Increase in BACKGROUND CHECKS CDO	\$1,125.00
Decrease in ACCRUED SALARIES	(\$90,035.25)
Decrease in BACKGROUND CHECKS KARES	(\$460.00)
Decrease in FEDERAL WITHHOLDING TAXES PAYABLE	(\$9,838.15)
Decrease in STATE WITHHOLDING TAXES PAYABLE	(\$5,542.78)
Decrease in CITY WITHHOLDING TAXES PAYABLE	(\$7,770.71)
Decrease in COUNTY SCHOOL TAX PAYABLE	(\$395.99)
Decrease in UNEARNED REVENUE	(\$2,493.75)
<b>Total Adjustments</b>	<b>(\$318,776.95)</b>

<b>Net Cash used by Operating activities</b>	<b>(\$252,494.24)</b>
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**Bluegrass Area Development District**  
Statement of Cash Flows Worksheet  
For the period ended 8/31/2020

**Year to Date**

**Cash Flows from Investing Activities**

Net Cash Used by Investing Activities	\$0.00
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**Cash Flows from Financing Activities**

Net Cash Used in Financing	\$0.00
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<u><b>Net Increase (Decrease) in Cash</b></u>	(\$252,494.24)
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<u><b>Cash and Cash Equivalents at Beginning of Period</b></u>	\$1,135,020.97
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<u><b>Cash and Cash Equivalents at End of Period</b></u>	\$882,526.73
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**Bluegrass Area Development District**  
Income Statement SubType  
(Original Budget to Actual Comparison)  
For the period of 8/1/2020 Through 8/31/2020  
**Program: Aging**

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$38,466.42	\$386,791.79	\$5,131,333.34	\$(4,744,541.55)	(92.5)%
STATE REVENUE	1,537,108.12	4,174,765.31	22,618,845.42	(18,444,080.11)	(81.5)
LOCAL REVENUE	48,610.00	48,610.00	12,390.00	36,220.00	292.3
<b>Net Revenues</b>	<b>\$1,624,184.54</b>	<b>\$4,610,167.10</b>	<b>\$27,762,568.76</b>	<b>\$(23,152,401.66)</b>	<b>(83.4)%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$100,060.16	\$183,998.83	\$1,326,402.81	\$1,142,403.98	86.1%
DIRECT BENEFITS	60,758.23	115,287.93	715,081.26	599,793.33	83.9
DIRECT ANNUAL LEAVE	6,434.37	12,259.85	74,961.19	62,701.34	83.6
DIRECT POSTAGE	1,441.80	3,452.77	21,500.00	18,047.23	83.9
DIRECT PHONE	2,901.52	5,358.64	21,500.00	16,141.36	75.1
DIRECT TRAVEL	152.49	208.65	44,500.00	44,291.35	99.5
DIRECT EQUIPMENT PURCHASE	0.00	0.00	5,250.00	5,250.00	100.0
DIRECT SUPPLIES	183.56	399.93	12,000.00	11,600.07	96.7
DIRECT COMPUTER SUPPLIES/SOFTWARE	3,628.81	16,185.34	59,500.00	43,314.66	72.8
DIRECT FEES	180.60	3,245.60	8,000.00	4,754.40	59.4
DIRECT PRINTING & PUBLISHING	922.98	1,478.95	15,000.00	13,521.05	90.1
DIRECT OTHER	310.60	908.70	3,700.00	2,791.30	75.4
DIRECT TEMP SERVICES	4,362.25	6,367.16	42,000.00	35,632.84	84.8
DIRECT MEETING EXPENSE	0.00	0.00	1,000.00	1,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	0.00	98.00	20,500.00	20,402.00	99.5
DIRECT VEHICLE MILEAGE EXPENSE	0.00	0.00	3,200.00	3,200.00	100.0
DIRECT EQUIPMENT RENT/MAINT	0.00	0.00	500.00	500.00	100.0
DIRECT BAD DEBT EXPENSE	0.00	0.00	75,059.74	75,059.74	100.0
DIRECT RECOUPMENT EXPENSE	0.00	0.00	16,000.00	16,000.00	100.0
<b>Total Program Expenses</b>	<b>\$181,337.37</b>	<b>\$349,250.35</b>	<b>\$2,465,655.00</b>	<b>\$2,116,404.65</b>	<b>85.8%</b>
<b><u>Contract Goods and Services</u></b>					
CDO EMPLOYEE WAGES/LABOR	\$1,241,140.02	\$3,116,318.20	\$16,247,674.00	\$13,131,355.80	80.8%
CDO EMPLOYEE BENEFITS	65,326.70	168,199.41	920,000.00	751,800.59	81.7
CONTRACT SERVICES	717,486.72	743,849.49	7,209,471.47	6,465,621.98	89.7
<b>Total Contract Goods and Services</b>	<b>\$2,023,953.44</b>	<b>\$4,028,367.10</b>	<b>\$24,377,145.47</b>	<b>\$20,348,778.37</b>	<b>83.5%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Original Budget to Actual Comparison)  
For the period of 8/1/2020 Through 8/31/2020  
**Program: Aging**

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$51,459.69	\$149,292.20	\$764,123.86	\$614,831.66	80.5%
INDIRECT COST POOL II	10,753.44	26,765.71	151,643.99	124,878.28	82.3
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$62,213.13</u></b>	<b><u>\$176,057.91</u></b>	<b><u>\$915,767.85</u></b>	<b><u>\$739,709.94</u></b>	<b><u>80.8%</u></b>
<b>Total Expenses</b>	<b><u>\$2,267,503.94</u></b>	<b><u>\$4,553,675.36</u></b>	<b><u>\$27,758,568.32</u></b>	<b><u>\$23,204,892.96</u></b>	<b><u>83.6%</u></b>
 <b>Net Income (Loss)</b>	 <b><u>\$(643,319.40)</u></b>	 <b><u>\$56,491.74</u></b>	 <b><u>\$4,000.44</u></b>	 <b><u>\$52,491.30</u></b>	 <b><u>1312.1%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Original Budget to Actual Comparison)  
For the period of 8/1/2020 Through 8/31/2020  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$0.00	\$51,187.50	\$314,806.18	\$(263,618.68)	(83.7)%
STATE REVENUE	0.00	0.00	474,254.99	(474,254.99)	(100.0)
LOCAL REVENUE	10,469.00	16,201.66	514,121.16	(497,919.50)	(96.8)
<b>Net Revenues</b>	<b>\$10,469.00</b>	<b>\$67,389.16</b>	<b>\$1,303,182.33</b>	<b>\$(1,235,793.17)</b>	<b>(94.8)%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$39,637.15	\$68,070.73	\$556,428.99	\$488,358.26	87.8%
DIRECT BENEFITS	21,636.03	39,238.62	285,473.96	246,235.34	86.3
DIRECT ANNUAL LEAVE	2,720.29	4,898.74	35,903.17	31,004.43	86.4
DIRECT POSTAGE	40.60	82.10	600.00	517.90	86.3
DIRECT PHONE	528.04	952.06	8,000.00	7,047.94	88.1
DIRECT TRAVEL	0.00	209.04	12,000.00	11,790.96	98.3
DIRECT EQUIPMENT PURCHASE	0.00	0.00	10,000.00	10,000.00	100.0
DIRECT SUPPLIES	0.00	0.00	750.00	750.00	100.0
DIRECT COMPUTER SUPPLIES/SOFTWARE	437.36	437.36	7,500.00	7,062.64	94.2
DIRECT FEES	0.00	467.00	1,500.00	1,033.00	68.9
DIRECT PRINTING & PUBLISHING	16.60	202.20	1,000.00	797.80	79.8
DIRECT OTHER	115.60	237.38	4,000.00	3,762.62	94.1
DIRECT MEETING EXPENSE	0.00	0.00	500.00	500.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	250.00	250.00	6,500.00	6,250.00	96.2
DIRECT VEHICLE MILEAGE EXPENSE	0.00	(8.58)	(4,000.00)	(3,991.42)	(99.8)
DIRECT EQUIPMENT RENT/MAINT	0.00	0.00	500.00	500.00	100.0
DIRECT BAD DEBT EXPENSE	0.00	0.00	3,000.00	3,000.00	100.0
<b>Total Program Expenses</b>	<b>\$65,381.67</b>	<b>\$115,036.65</b>	<b>\$929,656.12</b>	<b>\$814,619.47</b>	<b>87.6%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$21,002.41	\$53,528.60	\$311,924.58	\$258,395.98	82.8%
INDIRECT COST POOL II	4,273.34	9,596.83	61,601.64	52,004.81	84.4
<b>Total General &amp; Administrative Expenses</b>	<b>\$25,275.75</b>	<b>\$63,125.43</b>	<b>\$373,526.22</b>	<b>\$310,400.79</b>	<b>83.1%</b>
<b>Total Expenses</b>	<b>\$90,657.42</b>	<b>\$178,162.08</b>	<b>\$1,303,182.34</b>	<b>\$1,125,020.26</b>	<b>86.3%</b>
<b>Net Income (Loss)</b>	<b>\$(80,188.42)</b>	<b>\$(110,772.92)</b>	<b>\$(0.01)</b>	<b>\$(110,772.91)</b>	<b>(1107729100)%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Original Budget to Actual Comparison)  
For the period of 8/1/2020 Through 8/31/2020  
**Program: WIOA**

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$92,737.75	\$207,826.81	\$5,376,890.43	\$(5,169,063.62)	(96.1)%
<b>Net Revenues</b>	<b>\$92,737.75</b>	<b>\$207,826.81</b>	<b>\$5,376,890.43</b>	<b>\$(5,169,063.62)</b>	<b>(96.1)%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$33,047.70	\$58,693.23	\$479,510.43	\$420,817.20	87.8%
DIRECT BENEFITS	18,772.02	34,094.04	270,979.96	236,885.92	87.4
DIRECT ANNUAL LEAVE	2,280.39	4,171.81	28,320.17	24,148.36	85.3
DIRECT POSTAGE	0.00	0.00	500.00	500.00	100.0
DIRECT PHONE	1,176.20	2,190.23	15,000.00	12,809.77	85.4
DIRECT TRAVEL	0.00	0.00	5,500.00	5,500.00	100.0
DIRECT COMMITTEE/BOARD TRAVEL	0.00	0.00	11,000.00	11,000.00	100.0
DIRECT EQUIPMENT PURCHASE	0.00	0.00	2,500.00	2,500.00	100.0
DIRECT SUPPLIES	141.46	202.57	3,000.00	2,797.43	93.2
DIRECT COMPUTER SUPPLIES/SOFTWARE	70.32	956.98	4,000.00	3,043.02	76.1
DIRECT FEES	8,441.00	8,441.00	500.00	(7,941.00)	(1,588.2)
DIRECT LEGAL FEES	987.00	987.00	0.00	(987.00)	0.0
DIRECT PRINTING & PUBLISHING	39.70	46.30	6,000.00	5,953.70	99.2
DIRECT OTHER	312.50	625.00	6,000.00	5,375.00	89.6
DIRECT MEETING EXPENSE	0.00	0.00	3,000.00	3,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	0.00	0.00	10,000.00	10,000.00	100.0
DIRECT VEHICLE MILEAGE EXPENSE	0.00	0.00	500.00	500.00	100.0
<b>Total Program Expenses</b>	<b>\$65,268.29</b>	<b>\$110,408.16</b>	<b>\$846,310.56</b>	<b>\$735,902.40</b>	<b>87.0%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$0.00	\$0.00	\$4,021,360.00	\$4,021,360.00	100.0%
BOARD STRATEGIC PLAN	0.00	18,579.29	62,841.43	44,262.14	70.4
ASSESSMENTS	0.00	0.00	1,000.00	1,000.00	100.0
MARKETING	0.00	732.53	0.00	(732.53)	0.0
CAREER CENTER	6,569.02	23,523.99	115,000.00	91,476.01	79.5
JOB FAIR	0.00	0.00	2,000.00	2,000.00	100.0
EMPLOYERS ASSESSMENTS	0.00	0.00	2,750.00	2,750.00	100.0
<b>Total Contract Goods and Services</b>	<b>\$6,569.02</b>	<b>\$42,835.81</b>	<b>\$4,204,951.43</b>	<b>\$4,162,115.62</b>	<b>99.0%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Original Budget to Actual Comparison)  
For the period of 8/1/2020 Through 8/31/2020  
**Program: WIOA**

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$17,339.81	\$46,284.77	\$271,796.96	\$225,512.19	83.0%
INDIRECT COST POOL II	3,560.63	8,298.07	53,831.46	45,533.39	84.6
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$20,900.44</u></b>	<b><u>\$54,582.84</u></b>	<b><u>\$325,628.42</u></b>	<b><u>\$271,045.58</u></b>	<b><u>83.2%</u></b>
<b>Total Expenses</b>	<b><u>\$92,737.75</u></b>	<b><u>\$207,826.81</u></b>	<b><u>\$5,376,890.41</u></b>	<b><u>\$5,169,063.60</u></b>	<b><u>96.1%</u></b>
 <b>Net Income (Loss)</b>	 <b><u>\$0.00</u></b>	 <b><u>\$0.00</u></b>	 <b><u>\$0.02</u></b>	 <b><u>\$(0.02)</u></b>	 <b><u>(100.0)%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Original Budget to Actual Comparison)  
For the period of 8/1/2020 Through 8/31/2020  
**Program: Other**

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<b><u>Revenues</u></b>					
LOCAL REVENUE - CONTRIBUTIONS	\$0.00	\$91,055.98	\$149,657.00	\$(58,601.02)	(39.2)%
LOCAL REVENUE - INTEREST/OTHER	780.67	1,620.96	18,000.00	(16,379.04)	(91.0)
LOCAL REVENUE - RENT	6,892.64	13,785.28	82,711.68	(68,926.40)	(83.3)
LOCAL REVENUE - OTHER	50,016.58	50,026.80	200,600.00	(150,573.20)	(75.1)
<b>Net Revenues</b>	<b>\$57,689.89</b>	<b>\$156,489.02</b>	<b>\$450,968.68</b>	<b>\$(294,479.66)</b>	<b>(65.3)%</b>
<b><u>Program Expenses</u></b>					
TENANT BUILDING COSTS	\$1,298.62	\$4,419.92	\$28,786.08	\$24,366.16	84.6%
DIRECT SALARIES	0.00	182.82	8,000.00	7,817.18	97.7
DIRECT BENEFITS	0.00	101.03	0.00	(101.03)	0.0
DIRECT ANNUAL LEAVE	1,225.39	1,233.83	0.00	(1,233.83)	0.0
DIRECT PHONE	0.79	0.79	0.00	(0.79)	0.0
DIRECT SUPPLIES	27.68	27.68	0.00	(27.68)	0.0
DIRECT FEES	50.00	50.00	0.00	(50.00)	0.0
DIRECT OTHER	70.65	70.65	40,000.00	39,929.35	99.8
<b>Total Program Expenses</b>	<b>\$2,673.13</b>	<b>\$6,086.72</b>	<b>\$76,786.08</b>	<b>\$70,699.36</b>	<b>92.1%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$16,900.00	\$32,310.00	\$200,600.00	\$168,290.00	83.9%
<b>Total Contract Goods and Services</b>	<b>\$16,900.00</b>	<b>\$32,310.00</b>	<b>\$200,600.00</b>	<b>\$168,290.00</b>	<b>83.9%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$(58.96)	\$141.60	\$0.00	\$(141.60)	0.0%
INDIRECT COST POOL II	(7.41)	25.47	0.00	(25.47)	0.0
<b>Total General &amp; Administrative Expenses</b>	<b>\$(66.37)</b>	<b>\$167.07</b>	<b>\$0.00</b>	<b>\$(167.07)</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>\$19,506.76</b>	<b>\$38,563.79</b>	<b>\$277,386.08</b>	<b>\$238,822.29</b>	<b>86.1%</b>
<b>Net Income (Loss)</b>	<b>\$38,183.13</b>	<b>\$117,925.23</b>	<b>\$173,582.60</b>	<b>\$(55,657.37)</b>	<b>(32.1)%</b>

**Bluegrass Area Development District**

GL Account Ledger - Detail By Period

8/1/2020 through 8/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>410.92000.20.4</b>			<b>DIRECT SALARIES</b>						<b>\$182.82</b>
<b>DIRECT SALARIES TOTALS:</b>							<b>\$0.00</b>	<b>\$0.00</b>	<b>\$182.82</b>
<b>420.92000.20.4</b>			<b>DIRECT BENEFITS</b>						<b>\$101.03</b>
<b>DIRECT BENEFITS TOTALS:</b>							<b>\$0.00</b>	<b>\$0.00</b>	<b>\$101.03</b>
<b>424.92000.20.4</b>			<b>DIRECT ANNUAL LEAVE</b>						<b>\$8.44</b>
<b>DIRECT ANNUAL LEAVE TOTALS:</b>							<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8.44</b>
<b>428.91000.10.4</b>			<b>DIRECT PHONE</b>						<b>\$0.00</b>
22014	AP	4196156	08/31/20		4879964	LANGUAGE LINE SERVICES - OVER-THE-PHONE INTERPRETATION - JULY-AUGUST 2020	\$0.79	-	\$0.79
<b>DIRECT PHONE TOTALS:</b>							<b>\$0.79</b>	<b>\$0.00</b>	<b>\$0.79</b>
<b>435.91000.10.4</b>			<b>DIRECT SUPPLIES</b>						<b>\$0.00</b>
22008	AP	4195855	08/25/20		8049045	AMAZON BUSINESS - LIFE SAVERS ORANGE MINTS - 13 OZ BAG - INDIVIDUALLY WRAPPED	\$4.47	-	\$4.47
22008	AP	4195856	08/25/20		8049045	AMAZON BUSINESS - LIFE SAVERS ORANGE MINTS - 13 OZ BAG - INDIVIDUALLY WRAPPED	\$0.70	-	\$5.17
22008	AP	4195857	08/25/20		8049045	AMAZON BUSINESS - LIFE SAVERS ORANGE MINTS - 13 OZ BAG - INDIVIDUALLY WRAPPED	\$4.67	-	\$9.84
22008	AP	4195858	08/25/20		8049045	AMAZON BUSINESS - LIFE SAVERS ORANGE MINTS - 13 OZ BAG - INDIVIDUALLY WRAPPED	\$0.10	-	\$9.94
22008	AP	4195863	08/25/20		8049045	AMAZON BUSINESS - S & H	\$0.93	-	\$10.87
21981	GJE	4171639	08/31/20		78447-0	Reclass WIOA Supplies - Hurst 78447-0	\$16.81	-	\$27.68
<b>DIRECT SUPPLIES TOTALS:</b>							<b>\$27.68</b>	<b>\$0.00</b>	<b>\$27.68</b>
<b>440.91000.10.4</b>			<b>DIRECT FEES</b>						<b>\$0.00</b>
22008	AP	4195869	08/25/20		081720	AMERICAN EXPRESS - ANNUAL MEMBERSHIP FEE- DUTTLINGER	\$50.00	-	\$50.00
<b>DIRECT FEES TOTALS:</b>							<b>\$50.00</b>	<b>\$0.00</b>	<b>\$50.00</b>
<b>460.91000.10.4</b>			<b>DIRECT OTHER</b>						<b>\$0.00</b>
22008	AP	4195903	08/25/20		083727/1	HILLTOP FLORIST - FLOWERS - SCOTTIE ERNST	\$68.85	-	\$68.85
22002	AP	4195743	08/26/20		VL420.0720-RA	SUPERFLEET MASTERCARD - CREDIT RISK ASSESSMENT - VL420.0720	\$1.80	-	\$70.65
<b>DIRECT OTHER TOTALS:</b>							<b>\$70.65</b>	<b>\$0.00</b>	<b>\$70.65</b>
<b>711.92000.10.4</b>			<b>AIC SALARIES</b>						<b>\$11.50</b>
21944	CJE	4160545	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$11.50	-
<b>711.92000.10.4</b>			<b>AIC SALARIES (CONTINUED)</b>						
22027	CJE	4197941	08/31/20			Indirect Allocation Cost Pool 1	\$12.11	-	\$12.11
<b>AIC SALARIES TOTALS:</b>							<b>\$12.11</b>	<b>\$11.50</b>	<b>\$12.11</b>
<b>711.92000.11.4</b>			<b>AIC SALARIES</b>						<b>\$10.02</b>
21944	CJE	4160537	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch	-	\$10.02	-



# Bluegrass Area Development District

## GL Account Ledger - Detail By Period

8/1/2020 through 8/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
22027	CJE	4197942	08/31/20			21942) Indirect Allocation Cost Pool 1	\$9.85	-	\$9.85
AIC SALARIES TOTALS:							<u>\$9.85</u>	<u>\$10.02</u>	<u>\$9.85</u>
711.92000.13.4 AIC SALARIES									\$13.45
21944	CJE	4160556	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$13.45	-
22027	CJE	4197943	08/31/20			Indirect Allocation Cost Pool 1	\$13.05	-	\$13.05
AIC SALARIES TOTALS:							<u>\$13.05</u>	<u>\$13.45</u>	<u>\$13.05</u>
711.92000.20.4 AIC SALARIES									\$1.24
21944	CJE	4160485	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$1.24	-
22027	CJE	4197944	08/31/20			Indirect Allocation Cost Pool 1	\$1.32	-	\$1.32
AIC SALARIES TOTALS:							<u>\$1.32</u>	<u>\$1.24</u>	<u>\$1.32</u>
711.92000.22.4 AIC SALARIES									\$11.28
21944	CJE	4160544	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$11.28	-
22027	CJE	4197945	08/31/20			Indirect Allocation Cost Pool 1	\$9.33	-	\$9.33
AIC SALARIES TOTALS:							<u>\$9.33</u>	<u>\$11.28</u>	<u>\$9.33</u>
721.92000.10.4 AIC BENEFITS									\$49.13
21944	CJE	4159929	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$49.13	-
22027	CJE	4198242	08/31/20			Indirect Allocation Cost Pool 1	\$25.49	-	\$25.49
AIC BENEFITS TOTALS:							<u>\$25.49</u>	<u>\$49.13</u>	<u>\$25.49</u>
721.92000.11.4 AIC BENEFITS									\$6.78
21944	CJE	4159892	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$6.78	-
22027	CJE	4198243	08/31/20			Indirect Allocation Cost Pool 1	\$6.65	-	\$6.65
AIC BENEFITS TOTALS:							<u>\$6.65</u>	<u>\$6.78</u>	<u>\$6.65</u>
721.92000.21.4 AIC BENEFITS									\$0.00
721.92000.21.4 AIC BENEFITS (CONTINUED)									
22027	CJE	4198244	08/31/20			Indirect Allocation Cost Pool 1	\$0.02	-	\$0.02
AIC BENEFITS TOTALS:							<u>\$0.02</u>	<u>\$0.00</u>	<u>\$0.02</u>
721.92000.22.4 AIC BENEFITS									\$9.18
21944	CJE	4159901	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$9.18	-
22027	CJE	4198245	08/31/20			Indirect Allocation Cost Pool 1	\$7.64	-	\$7.64
AIC BENEFITS TOTALS:							<u>\$7.64</u>	<u>\$9.18</u>	<u>\$7.64</u>
721.92000.40.4 AIC BENEFITS									\$0.08
21944	CJE	4159813	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$0.08	-
22027	CJE	4198246	08/31/20			Indirect Allocation Cost Pool 1	\$0.03	-	\$0.03

# Bluegrass Area Development District

GL Account Ledger - Detail By Period

8/1/2020 through 8/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
AIC BENEFITS TOTALS:							<u>\$0.03</u>	<u>\$0.08</u>	<u>\$0.03</u>
721.92000.41.4 AIC BENEFITS									\$0.04
21944	CJE	4159803	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$0.04	-
22027	CJE	4198247	08/31/20			Indirect Allocation Cost Pool 1	\$0.02	-	\$0.02
AIC BENEFITS TOTALS:							<u>\$0.02</u>	<u>\$0.04</u>	<u>\$0.02</u>
736.92000.10.4 AIC SUPPLIES									\$0.11
21944	CJE	4160693	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$0.11	-
22027	CJE	4198301	08/31/20			Indirect Allocation Cost Pool 1	\$0.29	-	\$0.29
AIC SUPPLIES TOTALS:							<u>\$0.29</u>	<u>\$0.11</u>	<u>\$0.29</u>
741.92000.10.4 AIC DUES, FEES, SUBSCRIPTIONS									\$21.97
21944	CJE	4160143	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$21.97	-
22027	CJE	4198398	08/31/20			Indirect Allocation Cost Pool 1	\$10.55	-	\$10.55
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							<u>\$10.55</u>	<u>\$21.97</u>	<u>\$10.55</u>
741.92000.22.4 AIC DUES, FEES, SUBSCRIPTIONS									\$0.00
22027	CJE	4198399	08/31/20			Indirect Allocation Cost Pool 1	\$0.01	-	\$0.01
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							<u>\$0.01</u>	<u>\$0.00</u>	<u>\$0.01</u>
745.92000.10.4 AIC LEGAL FEES									\$0.00
22027	CJE	4198453	08/31/20			Indirect Allocation Cost Pool 1	\$0.57	-	\$0.57
AIC LEGAL FEES TOTALS:							<u>\$0.57</u>	<u>\$0.00</u>	<u>\$0.57</u>
751.92000.10.4 AIC PRINTING/PUBLISHING									\$0.83
21944	CJE	4160429	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$0.83	-
22027	CJE	4198507	08/31/20			Indirect Allocation Cost Pool 1	\$2.01	-	\$2.01
AIC PRINTING/PUBLISHING TOTALS:							<u>\$2.01</u>	<u>\$0.83</u>	<u>\$2.01</u>
761.92000.10.4 AIC OTHER									\$0.30
21944	CJE	4160275	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$0.30	-
22027	CJE	4198561	08/31/20			Indirect Allocation Cost Pool 1	\$0.27	-	\$0.27
AIC OTHER TOTALS:							<u>\$0.27</u>	<u>\$0.30</u>	<u>\$0.27</u>
763.92000.10.4 AIC PROFESSIONAL DEVELOPMENT									\$0.00
22027	CJE	4198606	08/31/20			Indirect Allocation Cost Pool 1	\$0.01	-	\$0.01
AIC PROFESSIONAL DEVELOPMENT TOTALS:							<u>\$0.01</u>	<u>\$0.00</u>	<u>\$0.01</u>
775.92000.10.4 AIC COMPUTER SUPPLIES/SOFTWARE									\$2.04
21944	CJE	4160055	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$2.04	-
22027	CJE	4198660	08/31/20			Indirect Allocation Cost Pool 1	\$6.21	-	\$6.21

## 8/1/2020 through 8/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$6.21	\$2.04	\$6.21
783.92000.10.4			AIC EQUIP RENT/MAINT						\$1.09
21944	CJE	4160187	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$1.09	-
22027	CJE	4198714	08/31/20			Indirect Allocation Cost Pool 1	\$0.98	-	\$0.98
AIC EQUIP RENT/MAINT TOTALS:							\$0.98	\$1.09	\$0.98
786.92000.10.4			AIC POSTAGE						\$1.69
21944	CJE	4160385	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$1.69	-
22027	CJE	4198768	08/31/20			Indirect Allocation Cost Pool 1	\$0.78	-	\$0.78
AIC POSTAGE TOTALS:							\$0.78	\$1.69	\$0.78
788.92000.10.4			AIC PHONE						\$1.92
21944	CJE	4160341	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$1.92	-
22027	CJE	4198868	08/31/20			Indirect Allocation Cost Pool 1	\$1.74	-	\$1.74
AIC PHONE TOTALS:							\$1.74	\$1.92	\$1.74
788.92000.11.4			AIC PHONE						\$0.00
22027	CJE	4198869	08/31/20			Indirect Allocation Cost Pool 1	\$0.02	-	\$0.02
AIC PHONE TOTALS:							\$0.02	\$0.00	\$0.02
789.92000.10.4			AIC DEPRECIATION EXPENSE						\$0.43
21944	CJE	4160099	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$0.43	-
22027	CJE	4198923	08/31/20			Indirect Allocation Cost Pool 1	\$0.39	-	\$0.39
AIC DEPRECIATION EXPENSE TOTALS:							\$0.39	\$0.43	\$0.39
792.92000.10.4			AIC INSURANCE						\$50.19
21944	CJE	4160231	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$50.19	-
22027	CJE	4198977	08/31/20			Indirect Allocation Cost Pool 1	\$21.73	-	\$21.73
AIC INSURANCE TOTALS:							\$21.73	\$50.19	\$21.73
793.92000.10.4			AIC COMPUTER SERVICES						\$7.29
21944	CJE	4160011	08/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 21942)	-	\$7.29	-
22027	CJE	4199031	08/31/20			Indirect Allocation Cost Pool 1	\$10.53	-	\$10.53
AIC COMPUTER SERVICES TOTALS:							\$10.53	\$7.29	\$10.53
930.92000.10.4			AIC II JANITORIAL						\$4.79
21945	CJE	4160789	08/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 21943)	-	\$4.79	-
22029	CJE	4199731	08/31/20			Indirect Allocation Cost Pool II	\$4.23	-	\$4.23
AIC II JANITORIAL TOTALS:							\$4.23	\$4.79	\$4.23
932.92000.10.4			AIC II UTILITIES ELECTRIC						\$5.11

# Bluegrass Area Development District

## GL Account Ledger - Detail By Period

8/1/2020 through 8/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
21945	CJE	4160834	08/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 21943)	-	\$5.11	-
22029	CJE	4199785	08/31/20			Indirect Allocation Cost Pool II	\$4.52	-	\$4.52
AIC II UTILITIES ELECTRIC TOTALS:							<u>\$4.52</u>	<u>\$5.11</u>	<u>\$4.52</u>
933.92000.10.4 AIC II UTILITIES WATER									\$0.00
22029	CJE	4199838	08/31/20			Indirect Allocation Cost Pool II	\$0.09	-	\$0.09
AIC II UTILITIES WATER TOTALS:							<u>\$0.09</u>	<u>\$0.00</u>	<u>\$0.09</u>
934.92000.10.4 AIC II UTILITIES SEWER									\$0.19
21945	CJE	4160879	08/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 21943)	-	\$0.19	-
934.92000.10.4 AIC II UTILITIES SEWER (CONTINUED)									
22029	CJE	4199892	08/31/20			Indirect Allocation Cost Pool II	\$0.18	-	\$0.18
AIC II UTILITIES SEWER TOTALS:							<u>\$0.18</u>	<u>\$0.19</u>	<u>\$0.18</u>
935.92000.10.4 AIC II GARBAGE/LANDFILL USE									\$0.17
21945	CJE	4160924	08/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 21943)	-	\$0.17	-
22029	CJE	4199946	08/31/20			Indirect Allocation Cost Pool II	\$0.17	-	\$0.17
AIC II GARBAGE/LANDFILL USE TOTALS:							<u>\$0.17</u>	<u>\$0.17</u>	<u>\$0.17</u>
937.92000.10.4 AIC II LANDSCAPING EXPENSE									\$0.55
21945	CJE	4160969	08/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 21943)	-	\$0.55	-
22029	CJE	4200000	08/31/20			Indirect Allocation Cost Pool II	\$0.50	-	\$0.50
AIC II LANDSCAPING EXPENSE TOTALS:							<u>\$0.50</u>	<u>\$0.55</u>	<u>\$0.50</u>
938.92000.10.4 AIC II REPAIRS AND MAINTENANCE									\$1.56
21945	CJE	4161014	08/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 21943)	-	\$1.56	-
22029	CJE	4200054	08/31/20			Indirect Allocation Cost Pool II	\$1.17	-	\$1.17
AIC II REPAIRS AND MAINTENANCE TOTALS:							<u>\$1.17</u>	<u>\$1.56</u>	<u>\$1.17</u>
939.92000.10.4 AIC II HVAC REPAIRS AND MAINTENANCE									\$0.00
22029	CJE	4200108	08/31/20			Indirect Allocation Cost Pool II	\$0.76	-	\$0.76
AIC II HVAC REPAIRS AND MAINTENANCE TOTALS:							<u>\$0.76</u>	<u>\$0.00</u>	<u>\$0.76</u>
940.92000.10.4 AIC II ELEVATOR REPAIRS/MAINTENANCE									\$0.13
21945	CJE	4161059	08/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 21943)	-	\$0.13	-
22029	CJE	4200161	08/31/20			Indirect Allocation Cost Pool II	\$0.12	-	\$0.12
AIC II ELEVATOR REPAIRS/MAINTENANCE TOTALS:							<u>\$0.12</u>	<u>\$0.13</u>	<u>\$0.12</u>
945.92000.10.4 AIC II PROPERTY INSURANCE									\$10.45
21945	CJE	4161104	08/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 21943)	-	\$10.45	-
22029	CJE	4200215	08/31/20			Indirect Allocation Cost Pool II	\$4.72	-	\$4.72
AIC II PROPERTY INSURANCE TOTALS:							<u>\$4.72</u>	<u>\$10.45</u>	<u>\$4.72</u>

# Bluegrass Area Development District

GL Account Ledger - Detail By Period

8/1/2020 through 8/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>955.92000.10.4</b>		<b>AIC II DEPRECIATION BUILDING</b>							<b>\$7.87</b>
21945	CJE	4161149	08/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 21943)	-	\$7.87	-
<b>955.92000.10.4</b>		<b>AIC II DEPRECIATION BUILDING (CONTINUED)</b>							
22029	CJE	4200269	08/31/20			Indirect Allocation Cost Pool II	\$7.12	-	\$7.12
<b>AIC II DEPRECIATION BUILDING TOTALS:</b>							<b>\$7.12</b>	<b>\$7.87</b>	<b>\$7.12</b>
<b>957.92000.10.4</b>		<b>AIC II DEPRECIATION IMPROVEMENTS</b>							<b>\$2.06</b>
21945	CJE	4161194	08/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 21943)	-	\$2.06	-
22029	CJE	4200323	08/31/20			Indirect Allocation Cost Pool II	\$1.89	-	\$1.89
<b>AIC II DEPRECIATION IMPROVEMENTS TOTALS:</b>							<b>\$1.89</b>	<b>\$2.06</b>	<b>\$1.89</b>
<b>TOTAL OF LEDGER:</b>							<b>\$316.19</b>	<b>\$233.44</b>	<b>\$608.48</b>

**Bluegrass Area Development District**  
Summary of Subcontract and Pass Thru Expenditures  
For the period of 8/1/20 through 8/31/2020, with Year-to-Date

<u>Grant Name</u>	<u>August</u>	<u>Year-to-Date</u>
Aging CHFS Meals C1 & C2	8,853.50	8,853.50
Aging Fast	0.00	0.00
Aging Humana Emergency HDM	0.00	0.00
Aging MIPPA-AAA	1,882.00	1,882.00
Aging MIPPA-SHIP	2,729.00	2,729.00
Family Caregiver	11,336.67	32,363.59
Homecare	113,380.83	113,380.83
Joanie Bernard Bluegrass Cat Project	16,900.00	32,310.00
Participant Directed Services	1,310,075.03	3,293,461.77
Title III	219,132.48	219,132.48
Title III B Ombudsman	0.00	0.00
Title III C1	112,874.50	112,874.50
Title III C2	240,289.43	240,289.43
Title III D	0.00	0.00
Title VII Ombudsman	0.00	0.00
Title VII-Elder Abuse	3,400.00	3,400.00
WIOA Adult Admin	0.00	0.00
WIOA Adult Program	2,956.06	10,915.44
WIOA Board Strategic Plan	0.00	18,579.29
WIOA Dislocated Worker Admin	0.00	0.00
WIOA Dislocated Worker Program	459.83	1,697.95
WIOA Incentive	0.00	0.00
WIOA Trade	0.00	0.00
WIOA Youth Admin	0.00	0.00
WIOA Youth In School Program	65.69	242.57
WIOA Youth Out of School Program	3,087.44	11,400.56
 Total	 <u><u>2,047,422.46</u></u>	 <u><u>4,103,512.91</u></u>