

Bluegrass Area Development District
Statement of Financial Position
As of 10/31/2020

Assets

Current Assets

CASH OPERATING	\$82,691.03	
CASH AGING	18,435.23	
CASH WIOA	5,597.03	
INVESTMENTS MM	361,395.63	
INVESTMENTS CD	320,400.97	
CASH BLUEGRASS CAT	31,398.75	
CASH CDO PAYROLL	(9,650.20)	
CASH CDO OPERATING	220,584.79	
CASH TENANT	6,192.83	
PREPAID EXPENSE	26,159.63	
A/R FEDERAL	1,137,522.10	
A/R STATE	260,552.33	
A/R LOCAL	164,125.81	
A/R OTHER	199,386.87	
REIMBURSABLE RECEIVABLE	319.84	
CDO ALLOWANCE FOR BAD DEBT	(175,622.93)	
Total Current Assets		\$2,649,489.71

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	(401,209.86)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(9,580.09)	
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	(410,707.10)	
ACCUMULATED DEPRECIATION PARKING LOT	(12,825.06)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(59,757.86)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(75,140.34)	
Total Property & Equipment		\$2,335,900.56

Other Assets

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

Total Assets

\$7,058,078.27

Bluegrass Area Development District
Statement of Financial Position
As of 10/31/2020

Liabilities and Net Assets

Current Liabilities

ACCOUNTS PAYABLE BLUEGRASS CAT	\$19,530.00	
ACCOUNTS PAYABLE OPERATING	28,078.78	
ACCOUNTS PAYABLE AGING	665,722.06	
ACCOUNTS PAYABLE WIOA	169,222.49	
ACCOUNTS PAYABLE CDO	83,698.27	
INTEREST PAYABLE AGING	120.27	
INTEREST PAYABLE WIOA	45.16	
COUNTY SCHOOL TAX PAYABLE	554.25	
125 VOUCHER DEDUCTION PAYABLE	(6,701.79)	
MISCELLANEOUS WITHHOLDINGS	35.06	
PENSION CERS EMPLOYEE	(438.58)	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	67.44	
VISION INSURANCE PAYABLE	72.07	
DENTAL INSURANCE PAYABLE	282.17	
HEALTH INSURANCE PAYABLE	24,845.56	
LIFE INSURANCE PAYABLE	7.38	
ANNUAL LEAVE PAYABLE	307,492.47	
HOLIDAY LEAVE PAYABLE	238.68	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	33,806.85	
OWED TO GRANTOR	12,057.37	
EMPLOYEE'S ASSOCIATION DUES	8.00	
UNEARNED REVENUE	200,854.30	
ACCRUED PAYABLES CDO	65,500.00	
FICA PAYABLE CDO	(87,882.86)	
FEDERAL WITHHOLDING TAXES PAYABLE CDO	739.38	
STATE WITHHOLDING TAXES PAYABLE CDO	(368.01)	
CITY WITHHOLDING TAXES PAYABLE CDO	(267.64)	
COUNTY SCHOOL TAX PAYABLE CDO	(375.45)	
MISCELLANEOUS WITHHOLDINGS CDO	(2,168.19)	
BACKGROUND CHECKS SCL II	2,430.00	
BACKGROUND CHECKS CDO	2,434.80	
BACKGROUND CHECKS KARES	(5,079.10)	
Total Current Liabilities	\$1,542,725.53	

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	\$11,634,555.08	

Total Liabilities

\$13,177,280.61

Bluegrass Area Development District
Statement of Financial Position
As of 10/31/2020

Net Assets

FUND BALANCE	(\$6,298,815.34)
Current Year FUND BALANCE	179,613.00

Total Net Assets

(\$6,119,202.34)

Total Liabilities and Net Assets

\$7,058,078.27

Bluegrass Area Development District
Statement of Activities
For the period of 9/1/2020 through 9/30/2020

Revenues

FEDERAL REVENUE	\$1,022,508.63
STATE REVENUE	1,885,557.17
LOCAL REVENUE	48,472.64
LOCAL REVENUE - INTEREST/OTHER	811.17
LOCAL REVENUE - RENT	6,892.64
Total Revenues	\$2,964,242.25

Expenses

DIRECT SALARIES	\$166,221.15
DIRECT SALARIES CDO	1,250,479.64
DIRECT BENEFITS	101,210.01
DIRECT BENEFITS CDO	64,513.36
DIRECT ANNUAL LEAVE	11,548.81
DIRECT POSTAGE	1,589.80
DIRECT PHONE	3,779.86
DIRECT TRAVEL	580.71
DIRECT SUPPLIES	1,651.65
DIRECT COMPUTER SUPPLIES/SOFTW	7,101.26
DIRECT FEES	642.00
DIRECT LEGAL FEES	3,657.75
DIRECT PRINTING & PUBLISHING	1,195.76
DIRECT OTHER	720.70
DIRECT TEMP SERVICES	3,433.90
DIRECT PROFESSIONAL DEVELOP	1,740.00
DIRECT GIS MILEAGE EXPENSE	(3.12)
TENANT BUILDING COSTS	1,454.73
C/S CONTRACTS	481,878.42
C/S CAREER CENTER	16,294.19
C/S EMPLOYERS ASSESSMENTS	2,121.60
CONTRACT SERVICES AGING	660,445.13
INDIRECT SALARIES	41,941.66
INDIRECT BENEFITS	24,664.06
INDIRECT SUPPLIES	539.00
INDIRECT DUES, FEES, SUBSCRIPT	2,853.65
INDIRECT LEGAL FEES	999.97
INDIRECT PRINTING/PUBLISHING	4,533.66
INDIRECT OTHER	236.46
INDIRECT PROFESSIONAL DEVELOPM	(0.02)
INDIRECT COMPUTER SUPPLIES/SOF	1,953.72
INDIRECT EQUIP RENT/MAINT	864.51
INDIRECT POSTAGE EXPENSE	(89.82)
INDIRECT PHONE EXPENSE	1,531.46
INDIRECT EQUIP DEPRECIATION	341.11
INDIRECT OFFICE INSURANCE	(0.02)
INDIRECT COMPUTER SERVICE	0.22
INDIRECT II JANITORIAL	3,636.52
INDIRECT II UTILITIES ELECTRIC	4,230.38
INDIRECT II UTILITIES WATER	150.51
INDIRECT II UTILITIES SEWER	144.27
INDIRECT II GARBAGE/LANDFILL U	165.05
INDIRECT II LANDSCAPING EXPENS	873.51
INDIRECT II REPAIRS AND MAINT	615.03
INDIRECT II HVAC REPAIRS AND M	0.02

Bluegrass Area Development District
Statement of Activities
For the period of 9/1/2020 through 9/30/2020

INDIRECT II ELEVATOR REPAIRS/M	0.03
INDIRECT II DEPRECIATION BUILDI	6,262.57
INDIRECT II DEPRECIATION IMPRV	1,591.34
Total Expenses	<u>\$2,880,296.16</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets \$83,946.09

Net Assets At Beginning Of Period (\$6,064,417.23)

Net Assets At End Of Period (\$5,980,471.14)

Bluegrass Area Development District
Statement of Activities (YTD)
As of 9/30/2020

Revenues

FEDERAL REVENUE	\$1,668,314.73
STATE REVENUE	6,060,322.48
LOCAL REVENUE	129,604.86
LOCAL MATCH REVENUE	390.00
LOCAL REVENUE - CONTRIBUTIONS	91,055.98
LOCAL REVENUE - INTEREST/OTHER	78,969.59
LOCAL REVENUE - RENT	20,677.92
Total Revenues	\$8,049,335.56

Expenses

DIRECT SALARIES	\$477,166.76
DIRECT SALARIES CDO	4,366,797.84
DIRECT BENEFITS	289,931.63
DIRECT BENEFITS CDO	232,712.77
DIRECT ANNUAL LEAVE	34,113.04
DIRECT POSTAGE	5,124.67
DIRECT PHONE	12,281.58
DIRECT TRAVEL	998.40
DIRECT SUPPLIES	2,281.83
DIRECT COMPUTER SUPPLIES/SOFTW	24,680.94
DIRECT FEES	12,845.60
DIRECT LEGAL FEES	4,644.75
DIRECT PRINTING & PUBLISHING	2,923.21
DIRECT OTHER	2,562.43
DIRECT TEMP SERVICES	9,801.06
DIRECT PROFESSIONAL DEVELOP	2,088.00
DIRECT GIS MILEAGE EXPENSE	(11.70)
TENANT BUILDING COSTS	5,874.65
C/S CONTRACTS	514,188.42
C/S BOARD STRATEGIC PLAN	18,579.29
C/S MARKETING	732.53
C/S CAREER CENTER	39,818.18
C/S EMPLOYERS ASSESSMENTS	2,121.60
CONTRACT SERVICES AGING	1,404,294.62
INDIRECT SALARIES	122,311.01
INDIRECT BENEFITS	94,824.95
INDIRECT SUPPLIES	1,055.68
INDIRECT DUES, FEES, SUBSCRIPT	21,293.73
INDIRECT LEGAL FEES	1,999.98
INDIRECT PRINTING/PUBLISHING	8,072.46
INDIRECT OTHER	711.64
INDIRECT PROFESSIONAL DEVELOPM	24.98
INDIRECT COMPUTER SUPPLIES/SOF	12,884.74
INDIRECT EQUIP RENT/MAINT	2,593.49
INDIRECT POSTAGE EXPENSE	1,274.52
INDIRECT PHONE EXPENSE	3,471.48
INDIRECT EQUIP DEPRECIATION	1,023.29
INDIRECT OFFICE INSURANCE	38,253.12

Bluegrass Area Development District
Statement of Activities (YTD)
As of 9/30/2020

INDIRECT COMPUTER SERVICE	18,515.22
INDIRECT II JANITORIAL	11,084.18
INDIRECT II UTILITIES ELECTRIC	12,185.89
INDIRECT II UTILITIES WATER	314.22
INDIRECT II UTILITIES SEWER	463.57
INDIRECT II GARBAGE/LANDFILL U	464.33
INDIRECT II LANDSCAPING EXPENS	1,746.98
INDIRECT II REPAIRS AND MAINT	2,683.30
INDIRECT II ELEVATOR REPAIRS/M	209.20
INDIRECT II PROPERTY INSURANCE	8,309.35
INDIRECT II DEPRECIATION BUILDI	18,787.81
INDIRECT II DEPRECIATION IMPRV	4,774.32
Total Expenses	<u>\$7,855,885.54</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets	\$193,450.02
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Net Assets At Beginning Of Year	<u>(\$6,173,921.16)</u>
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Net Assets At End Of Year	<u><u>(\$5,980,471.14)</u></u>
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Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 9/30/2020

Year to Date

Cash Flows from Operating Activities

Change in net assets \$836,726.26

Adjustments

(To convert net assets to cash basis)

Increase in A/R FEDERAL	(\$55,428.31)
Increase in A/R STATE	(\$96,087.51)
Increase in A/R LOCAL	(\$57,758.81)
Decrease in TRANSFER/CLEARING	\$127,502.57
Decrease in A/R OTHER	\$7,063.54
Increase in REIMBURSABLE RECEIVABLE	(\$597.84)
Decrease in A/R UNBILLED	\$18,493.61
Decrease in PREPAID EXPENSE	\$14,003.56
Increase in Depreciation Expense	\$645.15
Increase in Depreciation Expense	\$378.15
Increase in Depreciation Expense	\$16,650.29
Increase in Depreciation Expense	\$2,137.51
Increase in Depreciation Expense	\$2,782.23
Increase in Depreciation Expense	\$1,992.08
Decrease in ACCOUNTS PAYABLE OPERATING	(\$92,612.55)
Decrease in ACCOUNTS PAYABLE AGING	(\$758,057.60)
Decrease in ACCOUNTS PAYABLE WIOA	(\$3,637.15)
Decrease in ACCOUNTS PAYABLE CDO	(\$14,692.21)
Increase in ACCOUNTS PAYABLE BLUEGRASS CAT	\$1,015.00
Increase in INTEREST PAYABLE AGING	\$94.98
Increase in INTEREST PAYABLE WIOA	\$35.15
Decrease in FICA PAYABLE	(\$19,492.04)
Increase in 125 VOUCHER DEDUCTION PAYABLE	\$2,492.31
Decrease in MISCELLANEOUS WITHHOLDINGS	(\$172.33)
Decrease in IRS 457 EMPLOYEE WITHHOLDINGS	(\$1,827.00)
Decrease in PENSION CERS EMPLOYEE	(\$147.61)
Decrease in AFLAC PAYABLE	(\$101.40)
Decrease in VISION INSURANCE PAYABLE	(\$159.91)
Decrease in DENTAL INSURANCE PAYABLE	(\$612.25)
Decrease in HEALTH INSURANCE PAYABLE	(\$8,054.71)
Decrease in LIFE INSURANCE PAYABLE	(\$11.90)
Decrease in ANNUAL LEAVE PAYABLE	(\$18,887.14)
Increase in HOLIDAY LEAVE PAYABLE	\$4,933.14
Increase in SICK LEAVE PAYABLE	\$25,792.79
Decrease in OWED TO GRANTOR	(\$5,810.00)
Decrease in EMPLOYEE'S ASSOCIATION DUES	(\$48.00)
Increase in BACKGROUND CHECKS SCL II	\$610.00
Increase in BACKGROUND CHECKS CDO	\$1,525.00
Decrease in ACCRUED SALARIES	(\$90,035.25)
Decrease in BACKGROUND CHECKS KARES	(\$650.00)
Decrease in FEDERAL WITHHOLDING TAXES PAYABLE	(\$9,838.15)
Decrease in STATE WITHHOLDING TAXES PAYABLE	(\$517.17)
Decrease in CITY WITHHOLDING TAXES PAYABLE	(\$7,770.71)
Decrease in COUNTY SCHOOL TAX PAYABLE	(\$1,721.08)
Decrease in CITY WITHHOLDING TAXES PAYABLE CDO	(\$46.97)
Decrease in UNEARNED REVENUE	(\$54,413.50)

Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 9/30/2020

Total Adjustments	(\$1,071,042.04)
Net Cash used by Operating activities	(\$234,315.78)
<u>Cash Flows from Investing Activities</u>	
Net Cash Used by Investing Activities	\$0.00
<u>Cash Flows from Financing Activities</u>	
Net Cash Used in Financing	\$0.00
<u>Net Increase (Decrease) in Cash</u>	(\$234,315.78)
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$1,135,020.97
<u>Cash and Cash Equivalents at End of Period</u>	\$900,705.19

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 9/1/2020 Through 9/30/2020
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$440,264.50	\$827,056.29	\$5,131,333.34	\$(4,304,277.05)	(83.9)%
STATE REVENUE	1,816,127.06	5,990,892.37	22,618,845.42	(16,627,953.05)	(73.5)
LOCAL REVENUE	0.00	45,835.69	12,390.00	33,445.69	269.9
LOCAL MATCH REVENUE	0.00	390.00	0.00	390.00	0.0
Net Revenues	\$2,256,391.56	\$6,864,174.35	\$27,762,568.76	\$(20,898,394.41)	(75.3)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$95,776.13	\$279,774.96	\$1,326,402.81	\$1,046,627.85	78.9%
DIRECT BENEFITS	60,332.55	175,620.48	715,081.26	539,460.78	75.4
DIRECT ANNUAL LEAVE	6,575.81	18,835.66	74,961.19	56,125.53	74.9
DIRECT POSTAGE	1,557.00	5,009.77	21,500.00	16,490.23	76.7
DIRECT PHONE	2,220.00	7,578.64	21,500.00	13,921.36	64.8
DIRECT TRAVEL	0.00	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	1,396.94	1,796.87	12,000.00	10,203.13	85.0
DIRECT COMPUTER SUPPLIES/SOFTWARE	6,834.27	23,019.61	59,500.00	36,480.39	61.3
DIRECT FEES	560.00	3,805.60	8,000.00	4,194.40	52.4
DIRECT PRINTING & PUBLISHING	677.26	2,156.21	15,000.00	12,843.79	85.6
DIRECT OTHER	310.60	1,219.30	3,700.00	2,480.70	67.0
DIRECT TEMP SERVICES	3,433.90	9,801.06	42,000.00	32,198.94	76.7
DIRECT MEETING EXPENSE	0.00	0.00	1,000.00	1,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	1,740.00	1,838.00	20,500.00	18,662.00	91.0
DIRECT VEHICLE MILEAGE EXPENSE	1.56	1.56	3,200.00	3,198.44	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
Total Program Expenses	\$181,416.02	\$530,666.37	\$2,465,655.00	\$1,934,988.63	78.5%
<u>Contract Goods and Services</u>					
CDO EMPLOYEE WAGES/LABOR	\$1,250,479.64	\$4,366,797.84	\$16,247,674.00	\$11,880,876.16	73.1%
CDO EMPLOYEE BENEFITS	64,513.36	232,712.77	920,000.00	687,287.23	74.7
CONTRACT SERVICES	660,445.13	1,404,294.62	7,209,471.47	5,805,176.85	80.5
Total Contract Goods and Services	\$1,975,438.13	\$6,003,805.23	\$24,377,145.47	\$18,373,340.24	75.4%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 9/1/2020 Through 9/30/2020
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$45,612.35	\$194,904.55	\$764,123.86	\$569,219.31	74.5%
INDIRECT COST POOL II	9,461.27	36,226.98	151,643.99	115,417.01	76.1
Total General & Administrative Expenses	<u>\$55,073.62</u>	<u>\$231,131.53</u>	<u>\$915,767.85</u>	<u>\$684,636.32</u>	<u>74.8%</u>
Total Expenses	<u>\$2,211,927.77</u>	<u>\$6,765,603.13</u>	<u>\$27,758,568.32</u>	<u>\$20,992,965.19</u>	<u>75.6%</u>
Net Income (Loss)	<u><u>\$44,463.79</u></u>	<u><u>\$98,571.22</u></u>	<u><u>\$4,000.44</u></u>	<u><u>\$94,570.78</u></u>	<u><u>2364.0%</u></u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 9/1/2020 Through 9/30/2020
Program: Community Planning

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$21,857.79	\$73,045.29	\$314,806.18	\$(241,760.89)	(76.8)%
STATE REVENUE	69,430.11	69,430.11	474,254.99	(404,824.88)	(85.4)
LOCAL REVENUE	48,472.64	83,769.17	514,121.16	(430,351.99)	(83.7)
Net Revenues	\$139,760.54	\$226,244.57	\$1,303,182.33	\$(1,076,937.76)	(82.6)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$39,023.11	\$107,093.84	\$556,428.99	\$449,335.15	80.8%
DIRECT BENEFITS	22,188.92	61,427.54	285,473.96	224,046.42	78.5
DIRECT ANNUAL LEAVE	2,742.14	7,640.88	35,903.17	28,262.29	78.7
DIRECT POSTAGE	32.80	114.90	600.00	485.10	80.9
DIRECT PHONE	548.48	1,500.54	8,000.00	6,499.46	81.2
DIRECT TRAVEL	580.71	789.75	12,000.00	11,210.25	93.4
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	0.00	437.36	7,500.00	7,062.64	94.2
DIRECT FEES	82.00	549.00	1,500.00	951.00	63.4
DIRECT PRINTING & PUBLISHING	0.82	203.02	1,000.00	796.98	79.7
DIRECT OTHER	97.60	334.98	4,000.00	3,665.02	91.6
DIRECT MEETING EXPENSE	0.00	0.00	500.00	500.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	0.00	250.00	6,500.00	6,250.00	96.2
DIRECT VEHICLE MILEAGE EXPENSE	(4.68)	(13.26)	(4,000.00)	(3,986.74)	(99.7)
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
Total Program Expenses	\$65,291.90	\$180,328.55	\$929,656.12	\$749,327.57	80.6%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$18,596.66	\$72,125.26	\$311,924.58	\$239,799.32	76.9%
INDIRECT COST POOL II	3,809.20	13,406.03	61,601.64	48,195.61	78.2
Total General & Administrative Expenses	\$22,405.86	\$85,531.29	\$373,526.22	\$287,994.93	77.1%
Total Expenses	\$87,697.76	\$265,859.84	\$1,303,182.34	\$1,037,322.50	79.6%
Net Income (Loss)	\$52,062.78	\$(39,615.27)	\$(0.01)	\$(39,615.26)	(396152600)%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 9/1/2020 Through 9/30/2020
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$560,386.34	\$768,213.15	\$5,376,890.43	\$(4,608,677.28)	(85.7)%
Net Revenues	\$560,386.34	\$768,213.15	\$5,376,890.43	\$(4,608,677.28)	(85.7)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$30,980.00	\$89,673.23	\$479,510.43	\$389,837.20	81.3%
DIRECT BENEFITS	18,464.46	52,558.50	270,979.96	218,421.46	80.6
DIRECT ANNUAL LEAVE	2,203.65	6,375.46	28,320.17	21,944.71	77.5
DIRECT POSTAGE	0.00	0.00	500.00	500.00	100.0
DIRECT PHONE	1,011.38	3,201.61	15,000.00	11,798.39	78.7
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	254.71	457.28	3,000.00	2,542.72	84.8
DIRECT COMPUTER SUPPLIES/SOFTWARE	266.99	1,223.97	4,000.00	2,776.03	69.4
DIRECT FEES	0.00	8,441.00	500.00	(7,941.00)	(1,588.2)
DIRECT LEGAL FEES	2,815.25	3,802.25	0.00	(3,802.25)	0.0
DIRECT PRINTING & PUBLISHING	517.68	563.98	6,000.00	5,436.02	90.6
DIRECT OTHER	312.50	937.50	6,000.00	5,062.50	84.4
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
Total Program Expenses	\$56,826.62	\$167,234.78	\$846,310.56	\$679,075.78	80.2%
<u>Contract Goods and Services</u>					
CONTRACTS	\$467,538.42	\$467,538.42	\$4,021,360.00	\$3,553,821.58	88.4%
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	16,294.19	39,818.18	115,000.00	75,181.82	65.4
JOB FAIR	0.00	0.00	2,000.00	2,000.00	100.0
EMPLOYERS ASSESSMENTS	2,121.60	2,121.60	2,750.00	628.40	22.9
Total Contract Goods and Services	\$485,954.21	\$528,790.02	\$4,204,951.43	\$3,676,161.41	87.4%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 9/1/2020 Through 9/30/2020
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$14,589.00	\$60,873.77	\$271,796.96	\$210,923.19	77.6%
INDIRECT COST POOL II	3,016.51	11,314.58	53,831.46	42,516.88	79.0
Total General & Administrative Expenses	<u>\$17,605.51</u>	<u>\$72,188.35</u>	<u>\$325,628.42</u>	<u>\$253,440.07</u>	<u>77.8%</u>
Total Expenses	<u>\$560,386.34</u>	<u>\$768,213.15</u>	<u>\$5,376,890.41</u>	<u>\$4,608,677.26</u>	<u>85.7%</u>
Net Income (Loss)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.02</u>	<u>\$(0.02)</u>	<u>(100.0)%</u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 9/1/2020 Through 9/30/2020
Program: Other

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
LOCAL REVENUE - CONTRIBUTIONS	\$0.00	\$91,055.98	\$149,657.00	\$(58,601.02)	(39.2)%
LOCAL REVENUE - INTEREST/OTHER	794.80	2,415.76	18,000.00	(15,584.24)	(86.6)
LOCAL REVENUE - RENT	6,892.64	20,677.92	82,711.68	(62,033.76)	(75.0)
LOCAL REVENUE - OTHER	16.37	78,271.27	200,600.00	(122,328.73)	(61.0)
LOCAL REVENUE - OTHER	0.00	(1,717.44)	0.00	(1,717.44)	0.0
Net Revenues	\$7,703.81	\$190,703.49	\$450,968.68	\$(260,265.19)	(57.7)%
<u>Program Expenses</u>					
TENANT BUILDING COSTS	\$1,454.73	\$5,874.65	\$28,786.08	\$22,911.43	79.6%
DIRECT SALARIES	441.91	624.73	8,000.00	7,375.27	92.2
DIRECT BENEFITS	224.08	325.11	0.00	(325.11)	0.0
DIRECT ANNUAL LEAVE	27.21	1,261.04	0.00	(1,261.04)	0.0
DIRECT PHONE	0.00	0.79	0.00	(0.79)	0.0
DIRECT SUPPLIES	0.00	27.68	0.00	(27.68)	0.0
DIRECT FEES	0.00	50.00	0.00	(50.00)	0.0
DIRECT LEGAL FEES	842.50	842.50	0.00	(842.50)	0.0
DIRECT OTHER	0.00	70.65	40,000.00	39,929.35	99.8
Total Program Expenses	\$2,990.43	\$9,077.15	\$76,786.08	\$67,708.93	88.2%
<u>Contract Goods and Services</u>					
CONTRACTS	\$14,340.00	\$46,650.00	\$200,600.00	\$153,950.00	76.7%
Total Contract Goods and Services	\$14,340.00	\$46,650.00	\$200,600.00	\$153,950.00	76.7%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$265.11	\$406.71	\$0.00	\$(406.71)	0.0%
INDIRECT COST POOL II	50.09	75.56	0.00	(75.56)	0.0
Total General & Administrative Expenses	\$315.20	\$482.27	\$0.00	\$(482.27)	0.0%
Total Expenses	\$17,645.63	\$56,209.42	\$277,386.08	\$221,176.66	79.7%
Net Income (Loss)	\$(9,941.82)	\$134,494.07	\$173,582.60	\$(39,088.53)	(22.5)%

Bluegrass Area Development District

GL Account Ledger - Detail By Period

9/1/2020 through 9/30/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
410.92000.20.4						DIRECT SALARIES			\$182.82
22140	GJE	4267794	09/11/20		9403/4221650	Salary Bi-Weekly 9/11/2020	\$15.90	-	\$198.72
22142	GJE	4278840	09/25/20		9464/4232447	Salary Bi-Weekly 9/25/2020	\$278.21	-	\$476.93
22142	GJE	4278841	09/25/20		9470/4233273	Salary Bi-Weekly 9/25/2020	\$147.80	-	\$624.73
DIRECT SALARIES TOTALS:							\$441.91	\$0.00	\$624.73
420.92000.20.4						DIRECT BENEFITS			\$101.03
22140	GJE	4269287	09/11/20		9403/4221674	SSI Bi-Weekly 9/11/2020	\$0.98	-	\$102.01
22140	GJE	4269288	09/11/20		9403/4221686	Medicare Bi-Weekly 9/11/2020	\$0.23	-	\$102.24
22140	GJE	4269289	09/11/20		9403/4221704	Sick Bi-Weekly 9/11/2020	\$0.73	-	\$102.97
22140	GJE	4269290	09/11/20		9403/4221716	Holiday Bi-Weekly 9/11/2020	\$0.67	-	\$103.64
22140	GJE	4269291	09/11/20		9403/4221740	HealthIns Bi-Weekly 9/11/2020	\$1.73	-	\$105.37
22140	GJE	4269292	09/11/20		9403/4221752	Vision Bi-Weekly 9/11/2020	\$0.03	-	\$105.40
22140	GJE	4269293	09/11/20		9403/4221787	Dental 2 Bi-Weekly 9/11/2020	\$0.07	-	\$105.47
22140	GJE	4269294	09/11/20		9403/4221805	CERS Co Bi-Weekly 9/11/2020	\$3.83	-	\$109.30
22142	GJE	4280499	09/25/20		9464/4232475	SSI Bi-Weekly 9/25/2020	\$17.22	-	\$126.52
22142	GJE	4280500	09/25/20		9464/4232489	Medicare Bi-Weekly 9/25/2020	\$4.03	-	\$130.55
22142	GJE	4280501	09/25/20		9464/4232510	Sick Bi-Weekly 9/25/2020	\$12.84	-	\$143.39
22142	GJE	4280502	09/25/20		9464/4232525	Holiday Bi-Weekly 9/25/2020	\$11.77	-	\$155.16
22142	GJE	4280503	09/25/20		9464/4232553	HealthIns Bi-Weekly 9/25/2020	\$30.27	-	\$185.43
22142	GJE	4280504	09/25/20		9464/4232567	Vision Bi-Weekly 9/25/2020	\$0.54	-	\$185.97
22142	GJE	4280505	09/25/20		9464/4232596	Basic Life Bi-Weekly 9/25/2020	\$0.05	-	\$186.02
22142	GJE	4280506	09/25/20		9464/4232608	Dental 2 Bi-Weekly 9/25/2020	\$1.26	-	\$187.28
22142	GJE	4280507	09/25/20		9464/4232629	CERS Co Bi-Weekly 9/25/2020	\$66.94	-	\$254.22
22142	GJE	4280508	09/25/20		9470/4233302	SSI Bi-Weekly 9/25/2020	\$9.16	-	\$263.38
22142	GJE	4280509	09/25/20		9470/4233316	Medicare Bi-Weekly 9/25/2020	\$2.14	-	\$265.52
22142	GJE	4280510	09/25/20		9470/4233337	Sick Bi-Weekly 9/25/2020	\$6.82	-	\$272.34
22142	GJE	4280511	09/25/20		9470/4233352	Holiday Bi-Weekly 9/25/2020	\$6.25	-	\$278.59
22142	GJE	4280512	09/25/20		9470/4233373	HealthIns Bi-Weekly 9/25/2020	\$10.38	-	\$288.97
22142	GJE	4280513	09/25/20		9470/4233387	Vision Bi-Weekly 9/25/2020	\$0.13	-	\$289.10
22142	GJE	4280514	09/25/20		9470/4233416	Basic Life Bi-Weekly 9/25/2020	\$0.02	-	\$289.12
22142	GJE	4280515	09/25/20		9470/4233430	Dental 2 Bi-Weekly 9/25/2020	\$0.43	-	\$289.55
22142	GJE	4280516	09/25/20		9470/4233451	CERS Co Bi-Weekly 9/25/2020	\$35.56	-	\$325.11
DIRECT BENEFITS TOTALS:							\$224.08	\$0.00	\$325.11
424.92000.20.4						DIRECT ANNUAL LEAVE			\$8.44
22140	GJE	4269474	09/11/20		9403/4221656	Annual Bi-Weekly 9/11/2020	\$0.73	-	\$9.17
22142	GJE	4280719	09/25/20		9464/4232454	Annual Bi-Weekly 9/25/2020	\$12.84	-	\$22.01
22142	GJE	4280720	09/25/20		9470/4233281	Annual Bi-Weekly 9/25/2020	\$13.64	-	\$35.65
DIRECT ANNUAL LEAVE TOTALS:							\$27.21	\$0.00	\$35.65
428.91000.10.4						DIRECT PHONE			\$0.79
DIRECT PHONE TOTALS:							\$0.00	\$0.00	\$0.79
435.91000.10.4						DIRECT SUPPLIES			\$27.68
22059	AP	4215812	09/16/20		427615-00	ACTION BUSINESS SUPPLIERS - FINANCE CHARGE	\$10.45	-	\$38.13
22059	AP	4215814	09/16/20		427615-00-C	ACTION BUSINESS SUPPLIERS - CREDIT FINANCE CHARGE	-	\$10.45	\$27.68

Bluegrass Area Development District

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9/1/2020 through 9/30/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
DIRECT SUPPLIES TOTALS:							\$10.45	\$10.45	\$27.68
440.91000.10.4			DIRECT FEES						\$50.00
DIRECT FEES TOTALS:							\$0.00	\$0.00	\$50.00
445.91000.10.4			DIRECT LEGAL FEES						\$0.00
22059	AP	4215861	09/16/20	59915		WALTHER, GAY & MACK, PLC - ADMIN APPEAL FINAL DETERMINATION 8/4/20-8/20/20	\$611.00	-	\$611.00
22059	AP	4215863	09/16/20	59916		WALTHER, GAY & MACK, PLC - APPEAL OF GOV. DEBARMENT - 7/15/20	\$94.00	-	\$705.00
22059	AP	4215865	09/16/20	59917		WALTHER, GAY & MACK, PLC - CORPORATE AUGUST 2020	\$137.50	-	\$842.50
DIRECT LEGAL FEES TOTALS:							\$842.50	\$0.00	\$842.50
460.91000.10.4			DIRECT OTHER						\$70.65
DIRECT OTHER TOTALS:							\$0.00	\$0.00	\$70.65
711.92000.10.4			AIC SALARIES						\$12.11
22030	CJE	4200589	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$12.11	-
22192	CJE	4285666	09/30/20			Indirect Allocation Cost Pool 1	\$40.29	-	\$40.29
AIC SALARIES TOTALS:							\$40.29	\$12.11	\$40.29
711.92000.11.4			AIC SALARIES						\$9.85
22030	CJE	4200590	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$9.85	-
22192	CJE	4285667	09/30/20			Indirect Allocation Cost Pool 1	\$33.82	-	\$33.82
AIC SALARIES TOTALS:							\$33.82	\$9.85	\$33.82
711.92000.13.4			AIC SALARIES						\$13.05
22030	CJE	4200591	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$13.05	-
22192	CJE	4285668	09/30/20			Indirect Allocation Cost Pool 1	\$42.66	-	\$42.66
AIC SALARIES TOTALS:							\$42.66	\$13.05	\$42.66
711.92000.20.4			AIC SALARIES						\$1.32
711.92000.20.4			AIC SALARIES (CONTINUED)						
22030	CJE	4200592	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$1.32	-
22192	CJE	4285669	09/30/20			Indirect Allocation Cost Pool 1	\$3.90	-	\$3.90
AIC SALARIES TOTALS:							\$3.90	\$1.32	\$3.90
711.92000.22.4			AIC SALARIES						\$9.33
22030	CJE	4200593	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$9.33	-
22192	CJE	4285670	09/30/20			Indirect Allocation Cost Pool 1	\$30.77	-	\$30.77
AIC SALARIES TOTALS:							\$30.77	\$9.33	\$30.77

Bluegrass Area Development District

GL Account Ledger - Detail By Period

9/1/2020 through 9/30/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
721.92000.10.4						AIC BENEFITS			\$25.49
22030	CJE	4200890	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$25.49	-
22192	CJE	4286022	09/30/20			Indirect Allocation Cost Pool 1	\$70.57	-	\$70.57
AIC BENEFITS TOTALS:							\$70.57	\$25.49	\$70.57
721.92000.11.4						AIC BENEFITS			\$6.65
22030	CJE	4200891	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$6.65	-
22192	CJE	4286023	09/30/20			Indirect Allocation Cost Pool 1	\$21.81	-	\$21.81
AIC BENEFITS TOTALS:							\$21.81	\$6.65	\$21.81
721.92000.21.4						AIC BENEFITS			\$0.02
22030	CJE	4200892	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.02	-
22192	CJE	4286024	09/30/20			Indirect Allocation Cost Pool 1	\$0.07	-	\$0.07
AIC BENEFITS TOTALS:							\$0.07	\$0.02	\$0.07
721.92000.22.4						AIC BENEFITS			\$7.64
22030	CJE	4200893	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$7.64	-
22192	CJE	4286025	09/30/20			Indirect Allocation Cost Pool 1	\$24.70	-	\$24.70
AIC BENEFITS TOTALS:							\$24.70	\$7.64	\$24.70
721.92000.40.4						AIC BENEFITS			\$0.03
22030	CJE	4200894	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.03	-
22192	CJE	4286026	09/30/20			Indirect Allocation Cost Pool 1	\$0.15	-	\$0.15
AIC BENEFITS TOTALS:							\$0.15	\$0.03	\$0.15
721.92000.41.4						AIC BENEFITS			\$0.02
22030	CJE	4200895	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.02	-
22192	CJE	4286027	09/30/20			Indirect Allocation Cost Pool 1	\$0.11	-	\$0.11
AIC BENEFITS TOTALS:							\$0.11	\$0.02	\$0.11
736.92000.10.4						AIC SUPPLIES			\$0.29
22030	CJE	4200949	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.29	-
22192	CJE	4286088	09/30/20			Indirect Allocation Cost Pool 1	\$1.31	-	\$1.31
AIC SUPPLIES TOTALS:							\$1.31	\$0.29	\$1.31
741.92000.10.4						AIC DUES, FEES, SUBSCRIPTIONS			\$10.55
22030	CJE	4201046	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$10.55	-
22192	CJE	4286199	09/30/20			Indirect Allocation Cost Pool 1	\$26.34	-	\$26.34
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$26.34	\$10.55	\$26.34

Bluegrass Area Development District

GL Account Ledger - Detail By Period

9/1/2020 through 9/30/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
741.92000.22.4						AIC DUES, FEES, SUBSCRIPTIONS			\$0.01
22030	CJE	4201047	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.01	-
22192	CJE	4286200	09/30/20			Indirect Allocation Cost Pool 1	\$0.02	-	\$0.02
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$0.02	\$0.01	\$0.02
745.92000.10.4						AIC LEGAL FEES			\$0.57
22030	CJE	4201101	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.57	-
22192	CJE	4286261	09/30/20			Indirect Allocation Cost Pool 1	\$2.48	-	\$2.48
AIC LEGAL FEES TOTALS:							\$2.48	\$0.57	\$2.48
751.92000.10.4						AIC PRINTING/PUBLISHING			\$2.01
22030	CJE	4201155	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$2.01	-
22192	CJE	4286322	09/30/20			Indirect Allocation Cost Pool 1	\$10.00	-	\$10.00
AIC PRINTING/PUBLISHING TOTALS:							\$10.00	\$2.01	\$10.00
761.92000.10.4						AIC OTHER			\$0.27
22030	CJE	4201209	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.27	-
22192	CJE	4286383	09/30/20			Indirect Allocation Cost Pool 1	\$0.88	-	\$0.88
AIC OTHER TOTALS:							\$0.88	\$0.27	\$0.88
763.92000.10.4						AIC PROFESSIONAL DEVELOPMENT			\$0.01
22030	CJE	4201254	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.01	-
22192	CJE	4286434	09/30/20			Indirect Allocation Cost Pool 1	\$0.03	-	\$0.03
AIC PROFESSIONAL DEVELOPMENT TOTALS:							\$0.03	\$0.01	\$0.03
775.92000.10.4						AIC COMPUTER SUPPLIES/SOFTWARE			\$6.21
22030	CJE	4201308	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$6.21	-
22192	CJE	4286554	09/30/20			Indirect Allocation Cost Pool 1	\$15.72	-	\$15.72
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$15.72	\$6.21	\$15.72
775.92000.22.4						AIC COMPUTER SUPPLIES/SOFTWARE			\$0.00
22192	CJE	4286555	09/30/20			Indirect Allocation Cost Pool 1	\$0.24	-	\$0.24
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$0.24	\$0.00	\$0.24
783.92000.10.4						AIC EQUIP RENT/MAINT			\$0.98
22030	CJE	4201362	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.98	-
22192	CJE	4286616	09/30/20			Indirect Allocation Cost Pool 1	\$3.21	-	\$3.21
AIC EQUIP RENT/MAINT TOTALS:							\$3.21	\$0.98	\$3.21
786.92000.10.4						AIC POSTAGE			\$0.78
22030	CJE	4201416	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch	-	\$0.78	-

Bluegrass Area Development District

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Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
22192	CJE	4286677	09/30/20			22027) Indirect Allocation Cost Pool 1	\$1.58	-	\$1.58
AIC POSTAGE TOTALS:							\$1.58	\$0.78	\$1.58
788.92000.10.4									\$1.74
AIC PHONE									
22030	CJE	4201516	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$1.74	-
22192	CJE	4286793	09/30/20			Indirect Allocation Cost Pool 1	\$4.24	-	\$4.24
AIC PHONE TOTALS:							\$4.24	\$1.74	\$4.24
788.92000.11.4									\$0.02
AIC PHONE									
22030	CJE	4201517	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.02	-
22192	CJE	4286794	09/30/20			Indirect Allocation Cost Pool 1	\$0.06	-	\$0.06
AIC PHONE TOTALS:							\$0.06	\$0.02	\$0.06
789.92000.10.4									\$0.39
AIC DEPRECIATION EXPENSE									
789.92000.10.4									
AIC DEPRECIATION EXPENSE (CONTINUED)									
22030	CJE	4201571	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$0.39	-
22192	CJE	4286855	09/30/20			Indirect Allocation Cost Pool 1	\$1.27	-	\$1.27
AIC DEPRECIATION EXPENSE TOTALS:							\$1.27	\$0.39	\$1.27
792.92000.10.4									\$21.73
AIC INSURANCE									
22030	CJE	4201625	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$21.73	-
22192	CJE	4286916	09/30/20			Indirect Allocation Cost Pool 1	\$47.37	-	\$47.37
AIC INSURANCE TOTALS:							\$47.37	\$21.73	\$47.37
793.92000.10.4									\$10.53
AIC COMPUTER SERVICES									
22030	CJE	4201679	09/30/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22027)	-	\$10.53	-
22192	CJE	4286977	09/30/20			Indirect Allocation Cost Pool 1	\$23.11	-	\$23.11
AIC COMPUTER SERVICES TOTALS:							\$23.11	\$10.53	\$23.11
930.92000.10.4									\$4.23
AIC II JANITORIAL									
22031	CJE	4201733	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$4.23	-
22194	CJE	4287708	09/30/20			Indirect Allocation Cost Pool II	\$13.72	-	\$13.72
AIC II JANITORIAL TOTALS:							\$13.72	\$4.23	\$13.72
932.92000.10.4									\$4.52
AIC II UTILITIES ELECTRIC									
22031	CJE	4201787	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$4.52	-
22194	CJE	4287769	09/30/20			Indirect Allocation Cost Pool II	\$15.09	-	\$15.09
AIC II UTILITIES ELECTRIC TOTALS:							\$15.09	\$4.52	\$15.09
933.92000.10.4									\$0.09
AIC II UTILITIES WATER									

Bluegrass Area Development District

GL Account Ledger - Detail By Period

9/1/2020 through 9/30/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
22031	CJE	4201840	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$0.09	-
22194	CJE	4287830	09/30/20			Indirect Allocation Cost Pool II	\$0.39	-	\$0.39
AIC II UTILITIES WATER TOTALS:							\$0.39	\$0.09	\$0.39
934.92000.10.4 AIC II UTILITIES SEWER									\$0.18
22031	CJE	4201894	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$0.18	-
22194	CJE	4287891	09/30/20			Indirect Allocation Cost Pool II	\$0.57	-	\$0.57
AIC II UTILITIES SEWER TOTALS:							\$0.57	\$0.18	\$0.57
935.92000.10.4 AIC II GARBAGE/LANDFILL USE									\$0.17
22031	CJE	4201948	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$0.17	-
22194	CJE	4287952	09/30/20			Indirect Allocation Cost Pool II	\$0.57	-	\$0.57
AIC II GARBAGE/LANDFILL USE TOTALS:							\$0.57	\$0.17	\$0.57
937.92000.10.4 AIC II LANDSCAPING EXPENSE									\$0.50
22031	CJE	4202002	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$0.50	-
22194	CJE	4288013	09/30/20			Indirect Allocation Cost Pool II	\$2.16	-	\$2.16
AIC II LANDSCAPING EXPENSE TOTALS:							\$2.16	\$0.50	\$2.16
938.92000.10.4 AIC II REPAIRS AND MAINTENANCE									\$1.17
22031	CJE	4202056	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$1.17	-
22194	CJE	4288074	09/30/20			Indirect Allocation Cost Pool II	\$3.32	-	\$3.32
AIC II REPAIRS AND MAINTENANCE TOTALS:							\$3.32	\$1.17	\$3.32
939.92000.10.4 AIC II HVAC REPAIRS AND MAINTENANCE									\$0.76
22031	CJE	4202110	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$0.76	-
AIC II HVAC REPAIRS AND MAINTENANCE TOTALS:							\$0.00	\$0.76	\$0.00
940.92000.10.4 AIC II ELEVATOR REPAIRS/MAINTENANCE									\$0.12
22031	CJE	4202163	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$0.12	-
22194	CJE	4288134	09/30/20			Indirect Allocation Cost Pool II	\$0.26	-	\$0.26
AIC II ELEVATOR REPAIRS/MAINTENANCE TOTALS:							\$0.26	\$0.12	\$0.26
945.92000.10.4 AIC II PROPERTY INSURANCE									\$4.72
22031	CJE	4202217	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$4.72	-
22194	CJE	4288195	09/30/20			Indirect Allocation Cost Pool II	\$10.29	-	\$10.29
AIC II PROPERTY INSURANCE TOTALS:							\$10.29	\$4.72	\$10.29
955.92000.10.4 AIC II DEPRECIATION BUILDING									\$7.12
22031	CJE	4202271	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$7.12	-

Bluegrass Area Development District

GL Account Ledger - Detail By Period

9/1/2020 through 9/30/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
22194	CJE	4288256	09/30/20			Indirect Allocation Cost Pool II	\$23.26	-	\$23.26	
AIC II DEPRECIATION BUILDING TOTALS:							<u>\$23.26</u>	<u>\$7.12</u>	<u>\$23.26</u>	
957.92000.10.4		AIC II DEPRECIATION IMPROVEMENTS								\$1.89
957.92000.10.4		AIC II DEPRECIATION IMPROVEMENTS (CONTINUED)								
22031	CJE	4202325	09/30/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22029)	-	\$1.89	-	
22194	CJE	4288317	09/30/20			Indirect Allocation Cost Pool II	\$5.93	-	\$5.93	
AIC II DEPRECIATION IMPROVEMENTS TOTALS:							<u>\$5.93</u>	<u>\$1.89</u>	<u>\$5.93</u>	
TOTAL OF LEDGER:							<u><u>\$2,028.42</u></u>	<u><u>\$177.52</u></u>	<u><u>\$2,459.38</u></u>	

Bluegrass Area Development District
 Summary of Subcontract and Pass Thru Expenditures
 For the period of 9/1/20 through 9/30/2020, with Year-to-Date

<u>Grant Name</u>	<u>September</u>	<u>Year-to-Date</u>
Aging CHFS Meals C1 & C2	11,304.50	20,158.00
Aging Fast	0.00	0.00
Aging Humana Emergency HDM	0.00	0.00
Aging MIPPA-AAA	1,882.00	3,764.00
Aging MIPPA-SHIP	2,729.00	5,458.00
Family Caregiver	11,704.35	44,067.94
Homecare	107,613.56	220,994.39
Joanie Bernard Bluegrass Cat Project	14,340.00	46,650.00
Participant Directed Services	1,319,462.25	4,612,924.02
Title III	169,830.31	388,962.79
Title III B Ombudsman	0.00	0.00
Title III C1	106,456.36	219,330.86
Title III C2	233,506.30	473,795.73
Title III D	2,920.50	2,920.50
Title VII Ombudsman	1,000.00	1,000.00
Title VII-Elder Abuse	7,029.00	10,429.00
WIOA Adult Admin	0.00	0.00
WIOA Adult Program	217,630.76	228,546.20
WIOA Board Strategic Plan	0.00	18,579.29
WIOA Dislocated Worker Admin	1,814.01	1,814.01
WIOA Dislocated Worker Program	146,815.89	148,513.84
WIOA Incentive	0.00	0.00
WIOA NEG COVID 19	7,100.00	7,100.00
WIOA Trade	21,091.77	21,091.77
WIOA Youth Admin	1,674.47	1,674.47
WIOA Youth In School Program	431.03	673.60
WIOA Youth Out of School Program	89,396.28	100,796.84
Total	<u>2,475,732.34</u>	<u>6,579,245.25</u>

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 10/1/2020 to 10/31/2020

Check No.	Date	Status*	Payee Name	Amount
BANK ID: TB01 - TRADITIONAL BANK				101.00000.00.0
62059	10/02/20	P	AIRS	2021 AIRS MEMBERSHIP RENEWAL \$560.00
62060	10/02/20	P	ANTHEM BLUE CROSS BLUE SHIELD	HEALTH, DENTAL, VISION INS.- \$39,837.21
62061	10/02/20	P	AUSTIN BATES	SEPTEMBER 2020 TRAVEL \$42.90
62062	10/02/20	P	BFORTRESS LLC	SEPTEMBER HIPAA \$500.00
62063	10/02/20	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 10/10/20-11/9/20 \$864.50
62064	10/02/20	P	CINTAS CORPORATION #312	MAT SERVICE - 9/25/20 \$136.33
62065	10/02/20	P	GORRELL'S COMPUTER SERVICES	SYSTEM REPAIR - T. PATTERSON \$190.00
62066	10/02/20	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - WIOA \$98.83
62067	10/02/20	P	KENTUCKY STATE TREASURER	SEPTEMBER 2020 CERS REPORTING \$33,185.34
62068	10/02/20	P	MOLLY NEWMAN	3 HEADPHONE ADAPTERS - 9/24/20 \$28.62
62069	10/02/20	P	PURCHASE POWER	POSTAGE METER REFILL 8/26-9/9/20 \$1,500.00
62070	10/02/20	P	RICHMOND MALL PARTNERS, LLC	RICHMOND CAREER CENTER RENT- \$1,265.00
62071	10/02/20	E	LAWRENCE W. MORTON-NM	LEXINGTON CAREER CENTER RENT- \$2,880.00
62072	10/09/20	P	BLUEGRASS ADD-PAYROLL	10/09/20 NET PAYROLL #21 \$85,931.36
62073	10/09/20	P	MCGREGOR & ASSOCIATES NO MAIL	SEPTEMBER 2020 FSA \$1,322.09
62074	10/09/20	P	TRADITIONAL BANK - NO MAIL	Social Security \$30,205.19
62075	10/09/20	P	AMBIUS (04)	PLANT RENTAL - 10/2020 \$181.00
62076	10/09/20	P	ANNKISSAM	OCTOBER EDI AUTOCLAIM MONTHLY \$1,000.00
62077	10/09/20	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues \$47.00
62078	10/09/20	P	BLUEGRASS NEWSMEDIA, LLC	9/3/20 JESSAMINE JOURNAL BWSC \$108.70
62079	10/09/20	P	CYNTHIANA DEMOCRAT	9/3/20 BWSC PUBLIC NOTICE AD \$13.98
62080	10/09/20	P	DESIRAE HAGAN	SEPT/OCT 2020 - NOTARY RENEWAL \$58.19
62081	10/09/20	P	FRANKFORT NEWSMEDIA, LLC	8/30/20 THE STATE JOURNAL BWSC \$17.50
62082	10/09/20	P	GEORGETOWN NEWS-GRAPHIC	9/1/20 BWSC PUBIC NOTICE AD \$17.15
62083	10/09/20	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - WIOA 9/28/20 \$588.76
62084	10/09/20	P	KENTUCKY DEFERRED	Roth IRA \$1,827.00
62085	10/09/20	P	KENTUCKY LEAGUE OF CITIES TRUS	SEPTEMBER 30,2020UI-ACCT00- \$4,279.04
62086	10/09/20	P	KENTUCKY STATE TREASURER	BGADD SEPTEMBER25- \$10,586.78
62087	10/09/20	P	KENTUCKY UTILITIES	ELECTRIC 9/2/20-10/5/20 \$5,080.94
62088	10/09/20	P	LANGUAGE LINE SERVICES	OVER-THE-PHONE INTERPRETATION \$52.03
62089	10/09/20	P	MCGREGOR & ASSOCIATES, INC.	SEPTEMBER 2020 HRA ADMIN \$60.00
62090	10/09/20	P	OFFICE DEPOT CARD PLAN	OFFICE SUPPLIES - ADMIN 9/17/20 \$514.01
62091	10/09/20	P	OFFICE TEAM	SPORS-CDO FINANCIALW/E10/02/20 \$1,873.95
62092	10/09/20	P	POST PRINTING CO	WIOA 2020 YEAR END REVIEW \$472.00
62093	10/09/20	P	PRATT'S LAWN AND LANDSCAPE INC	LANDSCAPING - 10/2020 \$524.56
62094	10/09/20	P	REPUBLIC SERVICES #993	WASTE CONTAINER RENTAL 10/2020 \$150.00
62095	10/09/20	P	ROBERT HALF MANAGEMENT	ORTIZ CDO Financial \$1,466.30
62096	10/09/20	P	THE CITIZEN ADVERTISER	9/3/20 BWSC PUBLIC NOTICE AD \$30.00
62097	10/09/20	P	THE GARRARD COUNTY CENTRAL	9/3/20 BWSC PUBLIC NOTICE AD \$12.60
62098	10/09/20	P	THE LEXINGTON HERALD-LEADER CO	8/28/-9/4 BWSC PUBLIC NOTICE AD \$96.24
62099	10/09/20	P	UNIVERSITY OF KENTUCKY	2020 SENIOR CAREGIVING \$20.00
62100	10/09/20	P	BLUEGRASS ADD-PAYROLL	10/09/20 NET PAYROLL #21 \$930.92
62101	10/09/20	P	TRADITIONAL BANK - NO MAIL	Social Security \$262.27
62102	10/09/20	P	MCGREGOR & ASSOCIATES, INC.	SEPTEMBER 2020 FSA ADMIN \$50.00
62103	10/16/20	P	WINDSTREAM COMMUNICATIONS	PHONE 10/2020 \$861.81
62104	10/21/20	P	KENTUCKY AMERICAN WATER	FIRE SERVICE 9/4/20-10/2/20 \$179.57
62105	10/23/20	P	BLUEGRASS ADD-PAYROLL	10/09/200NET PAYROLL #22 \$80,365.91
62106	10/23/20	P	KENTUCKY STATE TREASURER-NM	OCTOBER 2020 LIFE INSURANCE \$723.10
62107	10/23/20	P	MCGREGOR & ASSOCIATES NO MAIL	OCTOBER 2020 HRA \$793.80
62108	10/23/20	P	TRADITIONAL BANK - NO MAIL	Social Security \$27,418.16
62109	10/23/20	P	AFLAC	AFLAC INSURANCE - OCTOBER 2020 \$439.08
62110	10/23/20	P	ALLRITE PEST CONTROL	PEST CONTROL SERVICE - 10/7/20 \$115.00
62111	10/23/20	P	ALLSTATE HEATING AND COOLING	HVAC ANNUAL MAINTENANCE JULY- \$1,600.00
62112	10/23/20	P	AMERICAN EXPRESS	OCTOBER 2020 STATEMENT \$1,777.66

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 10/1/2020 to 10/31/2020

Check No.	Date	Status*	Payee Name		Amount
62113	10/23/20	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$48.00
62114	10/23/20	P	JEFF LUOMA	AUGUST 2020 TRAVEL	\$69.03
62115	10/23/20	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62116	10/23/20	P	KENTUCKY STATE TREASURER	BGADD 10/09 - 10/23/2020 SWT	\$5,190.33
62117	10/23/20	P	LEXINGTON-FAYETTE URBAN COUNT	LFUCG SEPT 2020 LICENSE FEE W/H	\$5,546.61
62118	10/23/20	P	LEXINGTON-FAYETTE URBAN	SEWER AND LANDFILL USE 9/3-	\$219.65
62119	10/23/20	P	LLOYD & MCDANIEL, PLC	Garnishment	\$40.07
62120	10/23/20	P	LYNN IMAGING	OFFICE SUPPLIES-	\$26.50
62121	10/23/20	P	MANASSEH ADAMS	SEPTEMBER 2020 TRAVEL	\$32.37
62122	10/23/20	P	MASTERCARD/REPUBLIC BANK	OCTOBER 2020 STATEMENT	\$1,615.26
62123	10/23/20	P	MCGREGOR & ASSOCIATES, INC.	OCTOBER 2020 COBRA	\$70.00
62124	10/23/20	P	NETWORKFLEET, INC.	GPS MONTHLY FEES - SEPTEMBER	\$38.38
62125	10/23/20	P	OFFICE TEAM	MARY SPORS-CDO	\$1,624.92
62126	10/23/20	P	QX.NET	INTERNET SERVICE - 11/2020	\$1,533.99
62127	10/23/20	P	ROBERT HALF MANAGEMENT	ORTIZ-CDOFIN DEPTW/E10/16/20	\$2,851.20
62128	10/23/20	P	THE RICHMOND REGISTER	BWSC PUBLIC NOTICE AD 8/29/20	\$56.25
62129	10/23/20	P	VERIZON WIRELESS	CELL PHONES 10/9/20-11/8/20	\$3,262.01
62130	10/23/20	P	WALTHER, GAY & MACK, PLC	CORPORATE - SEPTEMBER 2020	\$1,282.00
62131	10/23/20	P	WARNER'S PRINTING SERVICE LLC	OFFICE SUPPLIES - LETTERHEAD	\$1,190.00
62132	10/23/20	P	JEFF LUOMA	AUGUST 2020 TRAVEL	\$17.94
* 61917	10/28/20	V	10/28/20 AMERICAN EXPRESS-MICROSOFT		(\$1,884.74)
0	10/28/20	A	AMERICAN EXPRESS-MICROSOFT	MS SURFACE GO - WIOA CC 6/30/20	
* 62133	10/28/20	P	MICROSOFT CORPORATION	MS Surface Go - WIOA Career Centers	\$1,884.74
62134	10/30/20	P	ANTHEM BLUE CROSS BLUE SHIELD	HEALTH, DENTAL, VISION INS-NOV	\$36,345.20
62135	10/30/20	P	BFORTRESS LLC	OCTOBER HIPPA SECURE SERVER	\$500.00
62136	10/30/20	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 11/10/20-12/9/20	\$864.50
62137	10/30/20	P	CANTEEN	COFFEE SUPPLIES - 10/16/20	\$190.38
62138	10/30/20	P	CINTAS CORPORATION #312	MAT SERVICE - 10/23/2020	\$136.33
62139	10/30/20	P	D-C ELEVATOR COMPANY, INC.	ELEVATOR MAINTENANCE - 10/2020	\$125.63
62140	10/30/20	P	ELECTRONIC BUSINESS MACHINES	HP - P3015 PRINTER MAINTENANCE	\$128.63
62141	10/30/20	P	GEORGE LEAMON	SEPTEMBER 2020 TRAVEL	\$308.10
62142	10/30/20	P	OCD CLEANING SERVICES	OFFICE CLEANING - 11/2020	\$3,749.00
62143	10/30/20	P	OFFICE TEAM	SPORS - CDO FINANCIAL	\$763.09
62144	10/30/20	P	RICHMOND MALL PARTNERS, LLC	RICHMOND CAREER CNTR RENT -	\$1,265.00
62145	10/30/20	P	ROBERT HALF MANAGEMENT	ORTIZ - CDO FINANCIAL DEPT	\$1,353.00
62146	10/30/20	P	SPACE CENTER STORAGE	STORAGE RENTAL 11/8/20-12/7/20	\$954.00
62147	10/30/20	E	LAWRENCE W. MORTON-NM	LEX CAREER CENTER RENT - 11/2020	\$2,880.00
BANK TB01 REGISTER TOTAL:					\$419,246.75

BANK ID: TB02 - TRADITIONAL BANK

102.00000.00.0

34498	10/09/20	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING HOMECARE JUNE	\$1,073.16
34499	10/09/20	E	INDEPENDENCE ASSISTANCE	INDEPENDENCE ASSISTANT JUNE	\$1,073.16
34500	10/09/20	E	LIFELINE HOMECARE INC	LIFELINE HOMECARE JUNE 2020	\$1,073.16
34501	10/15/20	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING HOMECARE	\$7,162.43
34502	10/15/20	E	BG COMMUNITY ACTION PARTNERSHI	WOODFORD COUNTY AUGUST 2020	\$11,760.50
34503	10/15/20	E	BG COMMUNITY ACTION PARTNERSHI	SCOTT COUNTY AUGUST 2020	\$22,899.50
34504	10/15/20	E	BG COMMUNITY ACTION PARTNERSHI	NUTRITION AUGUST 2020	\$189,851.23
34505	10/15/20	E	BG COMMUNITY ACTION PARTNERSHI	MERCER COUNTY AUGUST 2020	\$22,991.15
34506	10/15/20	E	BG COMMUNITY ACTION PARTNERSHI	JESSAMINE COUNTY AUGUST 2020	\$32,670.50
34507	10/15/20	E	BG COMMUNITY ACTION PARTNERSHI	GARRARD COUNTY AUGUST 2020	\$11,494.50
34508	10/15/20	E	BG COMMUNITY ACTION PARTNERSHI	CASE MANAGEMENT AUGUST 2020	\$16,417.13
34509	10/15/20	E	BG COMMUNITY ACTION PARTNERSHI	BOURBON COUNTY AUGUST 2020	\$14,099.50
34510	10/15/20	E	BG COMMUNITY ACTION PARTNERSHI	ANDERSON COUNTY AUGUST 2020	\$11,725.50
34511	10/15/20	E	BOYLE CO SENIOR CITIZENS CENTE	BOYLE AUGUST 2020	\$9,655.00
34512	10/15/20	E	ESTILL COUNTY FISCAL COURT	ESTILL COUNTY AUGUST 2020	\$16,645.00
34513	10/15/20	E	FRANKLIN CO COUNCIL ON AGING	FRANKLIN COUNTY AUGUST 2020	\$22,823.93

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 10/1/2020 to 10/31/2020

Check No.	Date	Status*	Payee Name		Amount
34514	10/15/20	E	HELP AT HOME, LLC	HELP AT HOME AUGUST 2020	\$11,785.50
34515	10/15/20	E	HARRISON CO COMMISSION ON AGIN	HARRISON COUNTY AUGUST 2020	\$10,962.70
34516	10/15/20	E	INDEPENDENCE ASSISTANCE	INDEPENDENCE ASSISTANT AUGUST	\$21,730.05
34517	10/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	RICHMOND/MADISON AUGUST 2020	\$30,784.50
34518	10/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL AUGUST 2020	\$11,325.49
34519	10/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	CLARK COUNTY AUGUST 2020	\$30,682.00
34520	10/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	BEREA/MADISON AUGUST 2020	\$24,615.50
34521	10/15/20	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY CHFS AUGUST	\$21,001.00
34522	10/15/20	E	LFUCG-DIV OF COMMUNITY DEVELOP	LEXINGTON SENIOR CENTER	\$10,300.00
34523	10/15/20	E	LIFELINE HOMECARE INC	LIFELINE HOMECARE AUGUST 2020	\$46,969.09
34524	10/15/20	E	NICHOLAS CO SENIOR CITIZENS CE	NICHOLAS COUNTY AUGUST 2020	\$7,069.50
34525	10/15/20	E	NURSING HOME OMBUDSMAN	ELDER ABUSE/T-V11 OMBUDS AUGUST	\$7,974.00
34526	10/15/20	E	NORTHERN KY LEGAL AID SOCIETY	LEGAL AID AUGUST 2020	\$4,611.00
34527	10/15/20	E	INDEPENDENCE ASSISTANCE	INDIVIDUAL - NFSCP***	\$1,698.00
34528	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,758.75
34529	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$456.65
34530	10/15/20	P	BLUEGRASS AREA DEV DISTRICT	AUGUST 2020 AGING TRANSFER	\$78,110.01
34531	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$400.00
34532	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$386.68
34533	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$101.64
34534	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$230.00
34535	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$37.98
34536	10/15/20	P	GROGAN'S INC.	INDIVIDUAL - NFSCP***	\$989.42
34537	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$104.38
34538	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$199.73
34539	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$57.14
34540	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$470.25
34541	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$658.00
34542	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$280.00
34543	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$176.74
34544	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$22.25
34545	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$160.00
34546	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,440.00
34547	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$40.27
34548	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$398.00
34549	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$391.89
34550	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$420.00
34551	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$33.90
34552	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$185.00
34553	10/15/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$240.00
34554	10/29/20	E	BG COMMUNITY ACTION PARTNERSHI	WOODFORD COUNTY JULY 2020	\$4,000.00
34555	10/29/20	E	BG COMMUNITY ACTION PARTNERSHI	SCOTT COUNTY JULY 2020	\$4,000.00
34556	10/29/20	E	BG COMMUNITY ACTION PARTNERSHI	MERCER COUNTY AUGUST 2020	\$1,009.00
34557	10/29/20	E	BG COMMUNITY ACTION PARTNERSHI	MERCER COUNTY JULY 2020	\$4,000.00
34558	10/29/20	E	BG COMMUNITY ACTION PARTNERSHI	JESSAMINE COUNTY JULY 2020	\$4,000.00
34559	10/29/20	E	BG COMMUNITY ACTION PARTNERSHI	GARRARD COUNTY JULY 2020	\$4,000.00
34560	10/29/20	E	BG COMMUNITY ACTION PARTNERSHI	BOURBON COUNTY JULY 2020	\$4,000.00
34561	10/29/20	E	BG COMMUNITY ACTION PARTNERSHI	ANDERSON COUNTY JULY 2020	\$4,000.00
34562	10/29/20	E	BOYLE CO SENIOR CITIZENS CENTE	BOYLE COUNTY AUGUST 2020	\$4,308.00
34563	10/29/20	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL COUNTY AUGUST 2020	\$4,842.50
* 34565	10/29/20	P	MASTERCARD2/REPUBLIC BANK	SEPTEMBER STATEMENT	\$2,825.13
BANK TB02 REGISTER TOTAL:					\$763,656.99
BANK ID: TB03 - TRADITIONAL BANK					103.00000.00
47026	10/08/20	P	BLUEGRASS AREA DEV DISTRICT	2ND JUNE 2020 WIOA TRANSFER	\$2,177.61
47027	10/09/20	E	RESCARE WORKFORCE SERVICES	RESCARE AUGUST 2020 EXPENSES	\$446,446.65
47028	10/22/20	P	BLUEGRASS AREA DEV DISTRICT	SEPTEMBER 2020 WIOA TRANSFER	\$92,847.92

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 10/1/2020 to 10/31/2020

Check No.	Date	Status*	Payee Name		Amount
BANK TB03 REGISTER TOTAL:					<u>\$541,472.18</u>
BANK ID: TB09 - TRADITIONAL BANK					109.00000.00.0
1038	10/02/20	P	FRANKLIN COUNTY HUMANE	BLUEGRASS CAT FRANKLIN	\$500.00
1039	10/09/20	P	SKIPWORTH VETERINARY CLINIC	BLUEGRASS CAT MADISON CO	\$2,405.00
1040	10/09/20	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT ANDERSON CO	\$585.00
BANK TB09 REGISTER TOTAL:					<u>\$3,490.00</u>
BANK ID: TB12 - TRADITIONAL BANK					112.00000.00.0
14684	10/01/20	P	BGADD	FUNDS TRANSFER	\$35,000.00
14685	10/07/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$25,668.37
14686	10/07/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$93,823.64
14687	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$24.66
14688	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$41.95
14689	10/08/20	P	BGADD	Funds Transfer	\$150,000.00
14690	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$9.29
14691	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$2,500.00
14692	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$457.50
14693	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$5.00
14694	10/08/20	P	KENTUCKY.GOV	NURSING LICENSE VALIDATION	\$2.20
14695	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$28.37
14696	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$2,294.22
14697	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$85.05
14698	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$135.26
14699	10/08/20	P	TRADITIONAL BANK	IRS TAX PAYMENT 5/1/2020	\$248.43
14700	10/08/20	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$63.37
14701	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$233.00
14702	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$83.73
14703	10/08/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$30.72
14704	10/08/20	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$1,796.55
14705	10/09/20	P	TRADITIONAL BANK	FUTA	\$3,175.83
14706	10/14/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$226.00
14707	10/21/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$25,577.54
14708	10/21/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$93,656.75
14709	10/22/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$281.17
14710	10/22/20	P	COLLINS RESPIRATORY CARE, INC	INDIVIDUAL - PDS****	\$960.00
14711	10/22/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$26.71
14712	10/22/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$11.91
14713	10/22/20	P	GRIGGS FHP	INDIVIDUAL - PDS****	\$758.98
14714	10/22/20	P	KENTUCKY.GOV	NURSING LIC VALIDATION	\$2.50
14715	10/22/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$73.86
14716	10/22/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$10.00
14717	10/22/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$139.79
14718	10/22/20	P	REPUBLIC BANK	KARES BACKGROUND CHECKS	\$280.00
14719	10/22/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$216.84
14720	10/22/20	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$5,137.65
14721	10/27/20	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$16,657.19
14722	10/28/20	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$221.54
14723	10/28/20	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$38.59
14724	10/28/20	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$38.88
14725	10/28/20	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$13.45
14726	10/28/20	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$20.74
14727	10/28/20	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$20.96
14728	10/29/20	P	BEREA FINANCE DEPARTMENT	BEREA CITY TAX	\$2,073.37
14729	10/29/20	P	BOURBON COUNTY FISCAL COURT	BOURBON COUNTY TAX	\$174.31
14730	10/29/20	P	BOYLE COUNTY TAX ADMINISTRATOR	DANVILLE CITY TAX	\$3,137.22

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 10/1/2020 to 10/31/2020

Check No.	Date	Status*	Payee Name	Amount
14731	10/29/20	V	10/29/20	
14732	10/29/20	P	CITY OF CARLISLE	CARLISLE CITY TAX \$320.11
14733	10/29/20	P	CITY OF COVINGTON	COVINGTON CITY TAX \$740.88
14734	10/29/20	P	CITY OF CYNTHIANA	CYNTHIANA CITY TAX \$188.20
14735	10/29/20	P	CITY OF JUNCTION CITY	JUNCTION CITY TAX \$99.57
14736	10/29/20	P	CITY OF MIDWAY	MIDWAY CITY TAX \$227.68
14737	10/29/20	P	CITY OF NICHOLASVILLE	CITY OF NICHOLASVILLE 2019 TAXES \$2,825.98
14738	10/29/20	P	CITY OF PARIS	PARIS CITY TAX \$1,009.53
14739	10/29/20	P	CITY OF RICHMOND	RICHMOND CITY TAX \$5,057.97
14740	10/29/20	P	CITY OF STANFORD	STANFORD CITY TAX \$265.19
14741	10/29/20	P	CITY OF STANTON	STANTON CITY TAX \$61.11
14742	10/29/20	P	CITY OF VERSAILLES	VERSAILLES CITY TAX \$866.22
14743	10/29/20	P	CITY OF WINCHESTER	WINCHESTER CITY TAX \$2,222.36
14744	10/29/20	P	CLARK COUNTY FISCAL COURT	CLARK COUNTY TAX \$1,113.41
14745	10/29/20	P	CLAY COUNTY	CLAY COUNTY TAX \$329.34
14746	10/29/20	P	CITY OF FRANKFORT	FRANKFORT CITY TAX \$2,371.47
14747	10/29/20	P	ESTILL CO TAX ADMINISTRATOR	ESTILL COUNTY TAX \$459.22
14748	10/29/20	P	FAYETTE CO PUBLIC SCHOOLS	FAYETTE CO TAX \$6,388.78
14749	10/29/20	P	GARRARD CO FISCAL COURT	GARRARD COUNTY TAX \$2,150.96
14750	10/29/20	P	GEORGETOWN/SCOTT COUNTY REV	SCOTT COUNTY TAX \$1,744.73
14751	10/29/20	P	GRAYSON COUNTY TAX	GRAYSON COUNTY TAX \$23.97
14752	10/29/20	P	HARRISON CO TAX ADMINISTRATOR	HARRISON COUNTY TAX \$863.57
14753	10/29/20	P	JESSAMINE COUNTY FISCAL COURT	JESSAMINE COUNTY TAX \$3,020.69
14754	10/29/20	P	KENTON COUNTY FISCAL COURT	KENTON COUNTY \$214.58
14755	10/29/20	P	LFUCG	LEXINGTON CITY TAX \$9,105.27
14756	10/29/20	P	CITY OF HARRODSBURG	HARRODSBURG CITY TAX \$659.60
14757	10/29/20	P	LINCOLN COUNTY	LINCOLN COUNTY TAX \$2,256.63
14758	10/29/20	P	MADISON COUNTY FINANCE OFFICE	MADISON COUNTY TAX \$2,487.95
14759	10/29/20	P	MERCER COUNTY FISCAL COURT	MERCER COUNTY TAX \$750.72
14760	10/29/20	P	POWELL COUNTY FISCAL COURT	POWELL COUNTY TAX \$1,192.58
14761	10/29/20	P	TREASURER, CITY OF WILMORE	WILMORE CITY TAX \$73.81
14762	10/29/20	P	TREASURER, FRANKLIN COUNTY	FRANKLIN COUNTY TAX \$370.30
14763	10/29/20	P	WOODFORD COUNTY FISCAL COURT	WOODFORD COUNTY TAX \$770.39
14764	10/30/20	P	NICHOLAS CO FISCAL COURT	NICHOLAS COUNTY TAX \$695.03
14565	10/14/20	V	10/14/20 INDIVIDUAL - PDS****	INDIVIDUAL - PDS**** (\$226.00)
* 0	10/14/20	A	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****

BANK TB12 REGISTER TOTAL: \$516,164.89

BANK ID: TRADITIONAL BANK - CDO Payroll

EFT/CHECK	10/07/20	P	PDS (CDO) PAYROLL*****	\$512,718.65
EFT/CHECK	10/21/20	P	PDS (CDO) PAYROLL*****	\$510,393.67

BANK CDO OPERATING REGISTER TOTAL: \$1,023,112.32

GRAND TOTAL : \$3,267,143.13

* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Void Date); "A" - Application; "E" - EFT

** Denotes broken check sequence.

***NFCSP - National Family Caregiver Support Program

****PDS - Participant Directed Services

*****PDS (CDO) Payroll - Various Payroll checks/EFT

^The check number may represent multiple invoices. The invoice description pulls the last invoice for the check number.