

Bluegrass Area Development District
Statement of Financial Position
As of 9/30/2020

Assets

Current Assets

CASH OPERATING	\$29,276.18	
CASH AGING	23,645.47	
CASH WIOA	5,587.02	
INVESTMENTS MM	354,384.91	
INVESTMENTS CD	319,915.88	
CASH BLUEGRASS CAT	34,876.27	
CASH CDO PAYROLL	(11,063.71)	
CASH CDO OPERATING	137,892.60	
CASH TENANT	6,190.57	
PREPAID EXPENSE	30,297.98	
A/R FEDERAL	1,487,792.03	
A/R STATE	129,869.00	
A/R LOCAL	455,786.09	
A/R OTHER	199,254.58	
REIMBURSABLE RECEIVABLE	639.24	
CDO ALLOWANCE FOR BAD DEBT	(72,776.93)	
Total Current Assets		\$3,131,567.18

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	(400,994.81)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(9,454.04)	
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	(405,157.00)	
ACCUMULATED DEPRECIATION PARKING LOT	(12,112.56)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(58,830.45)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(74,476.31)	
Total Property & Equipment		\$2,344,095.70

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

\$7,548,350.88

Bluegrass Area Development District
Statement of Financial Position
As of 9/30/2020

Liabilities and Net Assets

Current Liabilities

ACCOUNTS PAYABLE BLUEGRASS CAT	\$7,255.00	
ACCOUNTS PAYABLE OPERATING	43,087.57	
ACCOUNTS PAYABLE AGING	680,015.44	
ACCOUNTS PAYABLE WIOA	467,538.44	
ACCOUNTS PAYABLE CDO	109,551.15	
INTEREST PAYABLE AGING	94.98	
INTEREST PAYABLE WIOA	35.15	
STATE WITHHOLDING TAXES PAYABLE	5,025.61	
125 VOUCHER DEDUCTION PAYABLE	(6,817.61)	
MISCELLANEOUS WITHHOLDINGS	109.16	
PENSION CERS EMPLOYEE	(438.59)	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	101.24	
VISION INSURANCE PAYABLE	102.46	
DENTAL INSURANCE PAYABLE	410.85	
HEALTH INSURANCE PAYABLE	26,753.64	
LIFE INSURANCE PAYABLE	12.48	
ANNUAL LEAVE PAYABLE	333,010.58	
HOLIDAY LEAVE PAYABLE	(9,099.37)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	25,792.79	
OWED TO GRANTOR	11,836.37	
EMPLOYEE'S ASSOCIATION DUES	8.00	
UNEARNED REVENUE	200,854.30	
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	(313.05)	
COUNTY SCHOOL TAX PAYABLE CDO	(747.74)	
MISCELLANEOUS WITHHOLDINGS CDO	(2,108.74)	
BACKGROUND CHECKS SCL II	2,250.00	
BACKGROUND CHECKS CDO	1,949.80	
BACKGROUND CHECKS KARES	(4,799.10)	
Total Current Liabilities	\$1,894,266.94	\$1,894,266.94

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	\$11,634,555.08

Total Liabilities

\$13,528,822.02

Bluegrass Area Development District
Statement of Financial Position
As of 9/30/2020

Net Assets

FUND BALANCE	(\$6,173,921.16)	
Current Year FUND BALANCE	193,450.02	
Total Net Assets		(\$5,980,471.14)
Total Liabilities and Net Assets		\$7,548,350.88

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	<u>\$2,964,242.25</u>

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
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Net Assets At Beginning Of Period	<u>(\$6,064,417.23)</u>
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Net Assets At End Of Period	<u><u>(\$5,980,471.14)</u></u>
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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	<u>\$8,049,335.56</u>

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

Net Assets At Beginning Of Year (\$6,173,921.16)

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

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
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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

GL Account Ledger - Detail By Period

9/1/2020 through 9/30/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
DIRECT SUPPLIES TOTALS:							<u>\$10.45</u>	<u>\$10.45</u>	<u>\$27.68</u>
440.91000.10.4 DIRECT FEES									\$50.00
DIRECT FEES TOTALS:							<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50.00</u>
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:							<u>\$842.50</u>	<u>\$0.00</u>	<u>\$842.50</u>
460.91000.10.4 DIRECT OTHER									\$70.65
DIRECT OTHER TOTALS:							<u>\$0.00</u>	<u>\$0.00</u>	<u>\$70.65</u>
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:							<u>\$40.29</u>	<u>\$12.11</u>	<u>\$40.29</u>
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:							<u>\$33.82</u>	<u>\$9.85</u>	<u>\$33.82</u>
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:							<u>\$42.66</u>	<u>\$13.05</u>	<u>\$42.66</u>
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:							<u>\$3.90</u>	<u>\$1.32</u>	<u>\$3.90</u>
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:							<u>\$30.77</u>	<u>\$9.33</u>	<u>\$30.77</u>

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
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	-

9/1/2020 through 9/30/2020

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			AIC PHONE						\$1.74
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			AIC PHONE						\$0.02
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			AIC DEPRECIATION EXPENSE						\$0.39
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			AIC INSURANCE						\$21.73
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			AIC COMPUTER SERVICES						\$10.53
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			AIC II JANITORIAL						\$4.23
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			AIC II UTILITIES ELECTRIC						\$4.52
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			AIC II UTILITIES WATER						\$0.09

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:							<u>\$0.39</u>	<u>\$0.09</u>	<u>\$0.39</u>
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:							<u>\$0.57</u>	<u>\$0.18</u>	<u>\$0.57</u>
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:							<u>\$0.57</u>	<u>\$0.17</u>	<u>\$0.57</u>
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:							<u>\$2.16</u>	<u>\$0.50</u>	<u>\$2.16</u>
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:							<u>\$3.32</u>	<u>\$1.17</u>	<u>\$3.32</u>
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:							<u>\$0.00</u>	<u>\$0.76</u>	<u>\$0.00</u>
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:							<u>\$0.26</u>	<u>\$0.12</u>	<u>\$0.26</u>
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:							<u>\$10.29</u>	<u>\$4.72</u>	<u>\$10.29</u>
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><u>2,475,732.34</u></u>	 <u><u>6,579,245.25</u></u>

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 9/1/2020 to 9/30/2020

Check No.	Date	Status*	Payee Name	Invoice Description^	Amount
BANK ID: TB01 - TRADITIONAL BANK					101.00000.00.0
61980	09/04/20	E	LAWRENCE W. MORTON-NM	LEXINGTON CAREERCENTERRENT-	\$2,880.00
61981	09/04/20	P	BFORTRESS LLC	AUGUST HIPAA SECURE SERVER	\$500.00
61982	09/04/20	P	BLUEGRASS OFFICE SYSTEMS	ANNUAL CONTRACT 8/28/20-8/27/21	\$2,912.46
61983	09/04/20	P	BLUEGRASS WATER SUPPLY	2006-2007 DIVIDEND- KACO ALL	\$260.71
61984	09/04/20	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 9/10/20-10/9/20	\$864.50
61985	09/04/20	P	CELESTE COLLINS	AUGUST 2020 TRAVEL	\$125.41
61986	09/04/20	P	CINTAS CORPORATION #312	MAT SERVICE - 8/28/20	\$136.33
61987	09/04/20	P	EASTERN KENTUCKY UNIVERSITY	STRATEGIC PLANNING SER5/2020-	\$18,579.29
61988	09/04/20	P	KACO WORKERS COMPENSATION	FY21WORKERS COMPENSATION INSUR I	\$5,199.83
61989	09/04/20	P	KENTUCKY ASSOCIATION OF COUNTI	FY21 ANNUAL PREMIUM PMT	\$8,359.67
61990	09/04/20	P	KENTUCKY STATE TREASURER	AUGUST 2020 CERS REPORTING	\$65,339.69
61991	09/04/20	P	A/E-NATIONAL ASSOCIATION OF DEV	OMB WEBINAR - J. VAUGHT 9/10/20	\$25.00
61992	09/04/20	P	PURCHASE POWER	POSTAGE METER REFILL 7/29-8/12/20	\$1,500.00
61993	09/04/20	P	REPUBLIC SERVICES #993	WASTE CONTAINER RENTAL 9/2020	\$150.00
61994	09/04/20	P	SUPERFLEET MASTERCARD	CREDIT RISK ASSESSMENT -	\$1.80
61995	09/04/20	P	WINDSTREAM COMMUNICATIONS	PHONE 9/2020	\$854.27
61996	09/11/20	P	BLUEGRASS ADD-PAYROLL	09/11/20 NET PAYROLL #19	\$75,814.31
61997	09/11/20	P	MCGREGOR & ASSOCIATES NO MAIL	SEPTEMBER 2020 HRA	\$1,341.52
61998	09/11/20	P	TRADITIONAL BANK - NO MAIL	Social Security	\$25,677.23
61999	09/11/20	P	ALLRITE PEST CONTROL	PEST CONTROL SERVICE 9/3/20	\$115.00
62000	09/11/20	P	AMBIUS (04)	PLANT RENTAL - 9/2020	\$181.00
62001	09/11/20	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$48.00
62002	09/11/20	P	CITY OF HUSTONVILLE	REFUND FOR CHECK #1043	\$7,000.00
62003	09/11/20	P	CUNNINGHAM COMMUNICATIONS	PHONE SYSTEM REPAIR - 8/25/20	\$355.00
62004	09/11/20	P	CYMA SYSTEMS, INC	SOFTWARE MAINTENANCE PLAN	\$12,715.01
62005	09/11/20	P	KENTUCKY ASSOC.OF DISTRICT DIR	KADD ANNUAL DUES 7/1/20-6/30/21	\$500.00
62006	09/11/20	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62007	09/11/20	P	KENTUCKY STATE TREASURER	BGADD SEPTEMBER 11, 2020 SWT	\$4,830.67
62008	09/11/20	P	KENTUCKY UTILITIES	ELECTRIC 8/5/20-9/2/20	\$4,677.12
62009	09/11/20	P	LANGUAGE LINE SERVICES	OVER-THE-PHONE INTERPRETATION	\$257.58
62010	09/11/20	P	LAUREN HOLDER	AIRS CONFERENCE REGISTRATION	\$65.00
62011	09/11/20	P	MCGREGOR & ASSOCIATES, INC.	AUGUST 2020 FSA ADM	\$110.00
62012	09/11/20	P	OFFICE DEPOT CARD PLAN	OFFICE SUPPLIES - ADMIN 8/11/20	\$309.81
62013	09/11/20	P	OFFICE TEAM	MARY SPORS-CDO	\$2,449.63
62014	09/11/20	P	PRATT'S LAWN AND LANDSCAPE INC	LANDSCAPING - 9/2020	\$524.56
62015	09/18/20	P	KENTUCKY STATE TREASURER-NM	SEPTEMBER 2020 LIFE INSURANCE	\$721.36
62016	09/18/20	P	MCGREGOR & ASSOCIATES NO MAIL	SEPTEMBER 2020 HRA	\$782.76
62017	09/18/20	P	ACTION BUSINESS SUPPLIERS	OFFICE SUPPLIES	\$781.57
62018	09/18/20	P	AFLAC	AFLAC INSURANCE - SEPTEMBER	\$439.08
62019	09/18/20	P	ALLSTATE HEATING AND COOLING	RTU REPAIRS - 9/1/20	\$170.00
62020	09/18/20	P	BLUEGRASS OFFICE SYSTEMS	ANNUAL CONTRACT 9/14/20-9/13/21	\$3,631.25
62021	09/18/20	P	CINTAS CORPORATION #312	MAT SERVICE - 9/11/20	\$136.33
62022	09/18/20	P	FORWARD EDGE ASSOCIATES	DRUG SCREENING	\$82.00
62023	09/18/20	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - ADMIN 8/25/20	\$49.84
62024	09/18/20	P	KACO WORKERS COMPENSATION	FY21 WORKERS COMPENSATION	\$5,199.83
62025	09/18/20	P	KENTUCKY AMERICAN WATER	FIRE SERVICE 8/7/20-9/3/20	\$180.75
62026	09/18/20	P	KENTUCKY ASSOCIATION OF COUNTI	FY21 ANNUAL PREMIUM	\$8,359.67
62027	09/18/20	P	LEXINGTON-FAYETTE URBAN	SEWER AND LANDFILL USE 8/6-9/3/20	\$221.46
62028	09/18/20	P	OFFICE TEAM	MARY SPORS-CDO	\$694.00
62029	09/18/20	P	WALTHER, GAY & MACK, PLC	CHIEF ELECTED OFFICIALS - 8/2020	\$4,657.75
62030	09/18/20	P	ZOOL COMPUTING	CDO DATABASE-ADDITIONAL	\$187.50
62031	09/22/20	P	KENTUCKY STATE TREASURER	AGREED ORDER 7-29-19-REISSUE	\$315,000.00
62032	09/22/20	P	TALEVATION, LLC	IBM KENEXA ASSESSMENTS	\$2,121.60
62033	09/25/20	P	BLUEGRASS ADD-PAYROLL	09/25/20 NET PAYROLL #20	\$78,618.25
62034	09/25/20	P	MCGREGOR & ASSOCIATES NO MAIL	SEPTEMBER 2020 HRA	\$324.21
62035	09/25/20	P	TRADITIONAL BANK - NO MAIL	Social Security	\$26,777.29

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 9/1/2020 to 9/30/2020

Check No.	Date	Status*	Payee Name	Invoice Description^	Amount
62036	09/25/20	P	AMERICAN EXPRESS	SEPTEMBER 2020 STATEMENT	\$3,160.70
62037	09/25/20	P	ANNKISSAM	SEPTEMBEREDIAUTOCLAIMMONTHL	\$2,000.00
62038	09/25/20	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$47.00
62039	09/25/20	P	BLUEGRASS OFFICE SYSTEMS	ANNUAL CONTRACT 9/18/20-9/17/21	\$1,476.78
62040	09/25/20	P	CANTEEN	COFFEE SUPPLIES - 9/14/20	\$120.69
62041	09/25/20	P	CITY OF WINCHESTER	ANNUAL DUES FOR FY21	\$2,500.00
62042	09/25/20	P	FAYETTE COUNTY PUBLIC SCHOOLS	FCPS 3RD QTR TAXES	\$1,863.61
62043	09/25/20	P	GEORGE LEAMON	AUGUST 2020 TRAVEL	\$537.81
62044	09/25/20	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - AGING 9/3/20	\$280.22
62045	09/25/20	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62046	09/25/20	P	KENTUCKY LABOR CABINET	CAREER CENTER RENT - 2ND QTR	\$10,384.35
62047	09/25/20	P	KENTUCKY STATE TREASURER	AUDITOROFPUBLICACCOUNTS2019A	\$420.00
62048	09/25/20	P	LEXINGTON-FAYETTE URBAN COUNT	LFUCG SEPT 2020 LICENSE FEE W/H	\$5,135.40
62049	09/25/20	P	MASTERCARD/REPUBLIC BANK	SEPTEMBER 2020 STATEMENT	\$1,025.13
62050	09/25/20	P	MCGREGOR & ASSOCIATES, INC.	SEPTEMBER 2020 COBRA	\$70.00
62051	09/25/20	P	NETWORKFLEET, INC.	GPS MONTHLY FEES - AUGUST 2020	\$38.38
62052	09/25/20	P	OCD CLEANING SERVICES	OFFICE CLEANING - 10/2020	\$3,749.00
62053	09/25/20	P	OFFICE TEAM	MARY SPORS-CDO	\$947.67
62054	09/25/20	P	PARTNERS IN CARE FOUNDATION	HOMEMEDS LICENSE FEE JULY-SEPT	\$994.50
62055	09/25/20	P	QX.NET	INTERNET SERVICE - 10/2020	\$1,533.99
62056	09/25/20	P	SPACE CENTER STORAGE	STORAGE RENTAL 10/8/20-11/7/20	\$954.00
62057	09/25/20	P	THE RICHMOND REGISTER	ANNUAL SUBSCRIPTION	\$223.65
62058	09/25/20	P	VERIZON WIRELESS	CELL PHONES 9/9/20-10/8/20	\$2,906.20
BANK TB01 REGISTER TOTAL:					\$737,819.98

BANK ID: TB02 - TRADITIONAL BANK

102.00000.00.0

34420	09/02/20	P	BLUEGRASS AREA DEV DISTRICT	JUNE 2020 AGING TRANSFER	\$63,602.43
34421	09/03/20	E	BG COMMUNITY ACTION	WOODFORD COUNTY JUNE 2020	\$10,866.50
34422	09/03/20	E	BG COMMUNITY ACTION	SCOTT COUNTY JUNE 2020	\$6,322.69
34423	09/03/20	E	BG COMMUNITY ACTION	NUTRITION JUNE 2020	\$176,016.45
34424	09/03/20	E	BG COMMUNITY ACTION	MERCER COUNTY JUNE 2020	\$20,606.60
34425	09/03/20	E	BG COMMUNITY ACTION	JESSAMINE COUNTY JUNE 2020	\$11,054.50
34426	09/03/20	E	BG COMMUNITY ACTION	GARRARD COUNTY JUNE 2020	\$14,321.00
34427	09/03/20	E	BG COMMUNITY ACTION	BOURBON COUNTY JUNE 2020	\$2,439.00
34428	09/03/20	E	BG COMMUNITY ACTION	ANDERSON COUNTY JUNE 2020	\$8,267.50
34429	09/03/20	E	BOYLE CO SENIOR CITIZENS CENTE	BOYLE COUNTY JUNE 2020	\$15,843.00
34430	09/03/20	E	ESTILL COUNTY FISCAL COURT	ESTILL COUNTY JUNE 2020	\$13,299.50
34431	09/03/20	E	FRANKLIN CO COUNCIL ON AGING	FRANKLIN COUNTY JUNE 2020	\$23,198.49
34432	09/03/20	E	HARRISON CO COMMISSION ON AGIN	HARRISON COUNTY JUNE 2020	\$16,716.02
34433	09/03/20	E	KENTUCKY RIVER FOOTHILLS CAP	RICHMOND/MADISON JUNE 2020	\$8,149.50
34434	09/03/20	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL COUNTY JUNE 2020	\$13,987.38
34435	09/03/20	E	KENTUCKY RIVER FOOTHILLS CAP	CLARK COUNTY JUNE 2020	\$9,670.00
34436	09/03/20	E	KENTUCKY RIVER FOOTHILLS CAP	BEREA/MADISON JUNE 2020	\$2,517.35
34437	09/03/20	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY JUNE 2020	\$9,585.00
34438	09/03/20	E	LFUCG-DIV OF COMMUNITY DEVELOP	LEXINGTON SENIOR CENTER JUNE	\$6,425.00
34439	09/03/20	E	NICHOLAS CO SENIOR CITIZENS CE	NICHOLAS COUNTY JUNE 2020	\$4,788.60
34440	09/03/20	E	NORTHERN KY LEGAL AID SOCIETY	LEGAL AID JUNE 2020	\$1,243.23
34441	09/14/20	P	BLUEGRASS AREA DEV DISTRICT	JULY 2020 AGING TRANSFER	\$66,645.63
34442	09/15/20	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING HOMECARE JULY	\$9,155.02
34443	09/15/20	E	BG COMMUNITY ACTION	WOODFORD COUNTY JULY 2020	\$10,343.00
34444	09/15/20	E	BG COMMUNITY ACTION	SCOTT COUNTY JULY 2020	\$23,141.00
34445	09/15/20	E	BG COMMUNITY ACTION	NUTRITION JULY 2020	\$175,703.30
34446	09/15/20	E	BG COMMUNITY ACTION	MERCER COUNTY JULY 2020	\$17,199.45
34447	09/15/20	E	BG COMMUNITY ACTION	JESSAMINE COUNTY JULY 2020	\$32,223.00
34448	09/15/20	E	BG COMMUNITY ACTION	GARRARD COUNTY JULY 2020	\$13,254.00
34449	09/15/20	E	BG COMMUNITY ACTION	CASE MANAGEMENT JULY 2020	\$18,038.13
34450	09/15/20	E	BG COMMUNITY ACTION	BOURBON COUNTY JULY 2020	\$14,857.00
34451	09/15/20	E	BG COMMUNITY ACTION	ANDERSON COUNTY JULY 2020	\$10,707.00
34452	09/15/20	E	BOYLE CO SENIOR CITIZENS CENTE	BOYLE COUNTY JULY 2020	\$13,853.00

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 9/1/2020 to 9/30/2020

Check No.	Date	Status*	Payee Name	Invoice Description^	Amount
34453	09/15/20	E	ESTILL COUNTY FISCAL COURT	ESTILL COUNTY JULY 2020	\$12,060.82
34454	09/15/20	E	FRANKLIN CO COUNCIL ON AGING	FRANKLIN COUNTY JULY 2020	\$31,969.16
34455	09/15/20	E	HELP AT HOME, LLC	HELP AT HOME JULY 2020	\$10,922.85
34456	09/15/20	E	HARRISON CO COMMISSION ON AGIN	HARRISON COUNTY JULY 2020	\$8,562.95
34457	09/15/20	E	INDEPENDENCE ASSISTANCE	INDEPENDENCE ASSISTANCE JULY	\$24,157.57
34458	09/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	RICHMOND/MADISON JULY 2020	\$34,469.00
34459	09/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL COUNTY JULY 2020	\$14,561.87
34460	09/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	CLARK COUNTY JULY 2020	\$21,482.00
34461	09/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	BEREA/MADISON JULY 2020	\$25,254.00
34462	09/15/20	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY JULY 2020	\$72,908.50
34463	09/15/20	E	LFUCG-DIV OF COMMUNITY DEVELOP	LEXINGTON SENIOR CENTER JULY	\$6,126.50
34464	09/15/20	E	LIFELINE HOMECARE INC	LIFELINE HOMECARE JULY 2020	\$47,303.49
34465	09/15/20	E	NICHOLAS CO SENIOR CITIZENS CE	NICHOLAS COUNTY JULY 2020	\$5,373.80
34466	09/15/20	E	NURSING HOME OMBUDSMAN	OMBUDSMAN JULY 2020	\$3,400.00
34467	09/15/20	E	NORTHERN KY LEGAL AID SOCIETY	LEGAL AID JULY 2020	\$4,611.00
34468	09/30/20	E	INDEPENDENCE ASSISTANCE	PRICHARD,HEATHER/EISON,LAURAR	\$2,688.00
34469	09/30/20	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY CHFS JULY 2020	\$8,853.50
34470	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,328.00
34471	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,440.00
34472	09/29/20	P	BLUEGRASS AREA DEV DISTRICT	JULY 2020 AGING TRANSFER	\$22,567.42
34473	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$200.00
34474	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$525.00
34475	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,440.00
34476	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$720.00
34477	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$180.00
34478	09/29/20	P	GROGAN'S INC.	INDIVIDUAL - NFSCP***	\$2,409.28
34479	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$245.36
34480	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,000.00
34481	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$784.00
34482	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,160.00
34483	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,260.00
34484	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$197.36
34485	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$159.82
34486	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$150.00
34487	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$44.20
34488	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$155.00
34489	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,441.00
34490	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$280.00
34491	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$620.00
34492	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$290.00
34493	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$126.00
34494	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$33.90
34495	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$250.00
34496	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$700.00
34497	09/29/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,200.00

BANK TB02 REGISTER TOTAL: \$1,219,650.62

BANK ID: TB03 - TRADITIONAL BANK

103.00000.00.0

47023	09/02/20	P	BLUEGRASS AREA DEV DISTRICT	JULY 2020 WIOA	\$115,089.06
47023	09/02/20	V	9/2/20 BLUEGRASS AREA DEV DISTRICT	JULY 2020 WIOA	(\$115,089.06)
47024	09/02/20	P	BLUEGRASS AREA DEV DISTRICT	JULY 2020 WIOA CREDIT	\$115,072.25
47025	09/24/20	P	BLUEGRASS AREA DEV DISTRICT	AUGUST 2020 WIOA TRANSFER	\$92,754.56

BANK TB03 REGISTER TOTAL: \$207,826.81

BANK ID: TB09 - TRADITIONAL BANK

109.00000.00.0

1030	09/04/20	P	DANVILLE-BOYLE COUNTY HUMANE	BLUEGRASS CAT BOYLE CO AUGUST	\$1,170.00
1031	09/04/20	P	SKIPWORTH VETERINARY CLINIC	BLUEGRASS CAT MADISON CO	\$2,600.00
1032	09/04/20	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT GARRARD CO	\$1,495.00
1033	09/11/20	P	NOBLE VIEW VETERINARY CLINIC	BLUEGRASS CAT SCOTT CO AUGUST	\$2,210.00

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 9/1/2020 to 9/30/2020

Check No.	Date	Status*	Payee Name	Invoice Description^	Amount
1034	09/18/20	P	CRITTERS WITHOUT LITTERS	BLUEGRASS CAT MERCER CO	\$325.00
1035	09/18/20	P	DANVILLE-BOYLE COUNTY HUMANE	BLUEGRASS CAT BOYLE CO	\$1,560.00
1036	09/18/20	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT ESTILL CO AUGUST	\$2,665.00
1037	09/25/20	P	HARRISON VETERINARY CLINIC	BLUEGRASS CAT HARRISON	\$2,535.00
BANK TB09 REGISTER TOTAL:					\$14,560.00

BANK ID: TB12 - TRADITIONAL BANK

112.00000.00.0

14636	09/01/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$285.19
14637	09/01/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$721.90
14638	09/09/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$25,690.07
14639	09/09/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$93,167.68
14640	09/09/20	P	CASEY BAILEY & MAINES, PLLC	GARNISHMENT	\$75.00
14641	09/09/20	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$254.77
14642	09/09/20	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$237.11
14643	09/09/20	P	FOWLER BELL PLLC	GARNISHMENT	\$66.64
14644	09/09/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$6.21
14645	09/10/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$48.42
14646	09/10/20	P	COLLINS RESPIRATORY CARE, INC	INDIVIDUAL - PDS****	\$2,340.00
14647	09/10/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$9.29
14648	09/10/20	P	GRIGGS FHP	INDIVIDUAL - PDS****	\$360.10
14649	09/10/20	P	GROGAN'S HEALTHCARE SUPPLY	INDIVIDUAL - PDS****	\$189.40
14650	09/10/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$19.07
14651	09/10/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$19.58
14652	09/10/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$27.43
14653	09/10/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$66.59
14654	09/10/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$92.35
14655	09/10/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$274.64
14656	09/10/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$217.97
14657	09/10/20	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$2,150.82
14658	09/10/20	P	BGADD	FUNDS TRANSFER	\$50,000.00
14659	09/14/20	P	GEORGETOWN/SCOTT COUNTY REV	SCOTT COUNTY TAX	\$1,698.88
14660	09/14/20	P	LFUCG	LEXINGTON CITY TAX	\$8,946.28
14661	09/23/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$25,602.19
14662	09/23/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$92,655.52
14663	09/23/20	P	CASEY BAILEY & MAINES, PLLC	GARNISHMENT	\$75.00
14664	09/23/20	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$254.77
14665	09/23/20	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$237.11
14666	09/23/20	P	FOWLER BELL PLLC	GARNISHMENT	\$66.64
14667	09/23/20	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$6.21
14668	09/24/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$346.29
14669	09/24/20	P	GRIGGS FHP	INDIVIDUAL - PDS****	\$376.72
14670	09/24/20	P	GROGAN'S HEALTHCARE SUPPLY	INDIVIDUAL - PDS****	\$259.14
14671	09/24/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$39.73
14672	09/24/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$164.27
14673	09/24/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$66.97
14674	09/24/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$138.52
14675	09/24/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$81.99
14676	09/24/20	P	REPUBLIC BANK	KARES BACKGROUND CHECKS	\$190.00
14677	09/24/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$67.60
14678	09/24/20	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$3,208.80
14679	09/24/20	P	BGADD	FUNDS TRANSFER	\$25,000.00
14680	09/24/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$130.88
14681	09/24/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$672.30
14682	09/29/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$279.29
14683	09/29/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$1,600.00
BANK TB12 REGISTER TOTAL:					\$338,485.33

BANK ID: TRADITIONAL BANK - CDO Payroll

EFT/CHECK	09/01/20	P	PDS (CDO) PAYROLL*****		\$10,282.36
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Bluegrass Area Development District**AP Check Register (Current by Bank)**

Check Dates: 9/1/2020 to 9/30/2020

Check No.	Date	Status*	Payee Name	Invoice Description^	Amount
EFT/CHECK	09/09/20	P		PDS (CDO) PAYROLL*****	\$507,949.60
EFT/CHECK	09/23/20	P		PDS (CDO) PAYROLL*****	\$512,213.53
EFT/CHECK	09/24/20	P		PDS (CDO) PAYROLL*****	\$2,097.16
EFT/CHECK	09/29/20	P		PDS (CDO) PAYROLL*****	\$6,241.24
BANK CDO OPERATING REGISTER TOTAL:					\$1,038,783.89
GRAND TOTAL :					<u>\$3,557,126.63</u>

* 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.