

Bluegrass Area Development District
Statement of Financial Position
As of 12/31/2020

Assets

Current Assets

CASH OPERATING	\$170,297.10	
CASH AGING	42,213.89	
CASH WIOA	5,615.55	
CASH PAYROLL	540.54	
INVESTMENTS MM	375,441.29	
INVESTMENTS CD	321,357.64	
CASH BLUEGRASS CAT	37,847.73	
CASH CDO PAYROLL	(9,650.20)	
CASH CDO OPERATING	436,738.42	
CASH TENANT	6,197.28	
PREPAID EXPENSE	26,973.60	
A/R FEDERAL	895,582.67	
A/R STATE	37,714.57	
A/R LOCAL	87,075.96	
A/R OTHER	199,386.87	
REIMBURSABLE RECEIVABLE	1,760.84	
CDO ALLOWANCE FOR BAD DEBT	(175,622.93)	
TRANSFER/CLEARING	328,081.82	
Total Current Assets	<hr/>	\$2,787,552.64

Property & Equipment

EQUIPMENT	\$409,803.43	
EQUIPMENT AGING SOFTWARE	45,200.00	
EQUIPMENT GIS SOFTWARE	15,126.44	
EQUIPMENT ACCOUNTING SOFTWARE	46,500.00	
ACCUMULATED DEPRECIATION	(401,639.95)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(9,832.20)	
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	(421,807.29)	
ACCUMULATED DEPRECIATION PARKING LOT	(14,250.07)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(61,612.68)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(76,468.39)	
Total Property & Equipment	<hr/>	\$2,319,510.29

Other Assets

DEFERRED PENSION PLAN OUTFLOWS	\$1,448,902.00	
DEFERRED OPEB OUTFLOWS	682,950.00	
Total Other Assets	<hr/>	\$2,131,852.00

Total Assets

\$7,238,914.93

Bluegrass Area Development District
Statement of Financial Position
As of 12/31/2020

Liabilities and Net Assets

Current Liabilities

ACCOUNTS PAYABLE BLUEGRASS CAT	\$14,320.00	
ACCOUNTS PAYABLE OPERATING	14,545.00	
ACCOUNTS PAYABLE AGING	646,064.46	
ACCOUNTS PAYABLE WIOA	176,531.12	
ACCOUNTS PAYABLE CDO	133,317.70	
INTEREST PAYABLE AGING	180.47	
INTEREST PAYABLE WIOA	63.68	
STATE WITHHOLDING TAXES PAYABLE	4,818.49	
CITY WITHHOLDING TAXES PAYABLE	5,048.58	
COUNTY SCHOOL TAX PAYABLE	1,582.41	
125 VOUCHER DEDUCTION PAYABLE	(4,568.21)	
MISCELLANEOUS WITHHOLDINGS	(64.90)	
PENSION CERS EMPLOYEE	64,031.13	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	(0.16)	
VISION INSURANCE PAYABLE	(13.82)	
DENTAL INSURANCE PAYABLE	(55.95)	
HEALTH INSURANCE PAYABLE	21,820.31	
LIFE INSURANCE PAYABLE	(2.74)	
ANNUAL LEAVE PAYABLE	318,828.06	
HOLIDAY LEAVE PAYABLE	(9,638.89)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	50,442.78	
OWED TO GRANTOR	12,022.37	
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	(1,700.01)	
COUNTY SCHOOL TAX PAYABLE CDO	(885.85)	
MISCELLANEOUS WITHHOLDINGS CDO	(2,201.33)	
BACKGROUND CHECKS SCL II	2,705.00	
BACKGROUND CHECKS CDO	3,134.80	
BACKGROUND CHECKS KARES	(5,279.10)	
Total Current Liabilities	\$1,652,060.55	

Long Term Liabilities

TENANT DEPOSIT PAYABLE	\$5,762.08	
NET PENSION LIABILITY	7,295,377.00	
NET OPEB LIABILITY	1,744,440.00	
DEFERRED PENSION PLAN INFLOWS	1,383,664.00	
DEFERRED PENSION PLAN INFLOWS	1,099,173.00	
Total Long Term Liabilities	\$11,528,416.08	

Total Liabilities		\$13,180,476.63
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Net Assets		
FUND BALANCE	(\$6,133,512.34)	
Current Year FUND BALANCE	191,950.64	
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Total Net Assets		(\$5,941,561.70)
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Total Liabilities and Net Assets		\$7,238,914.93
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Bluegrass Area Development District
Statement of Activities
For the period of 12/1/2020 through 12/31/2020

Revenues

FEDERAL REVENUE	\$538,654.79
STATE REVENUE	2,387,557.32
LOCAL REVENUE	10,589.53
LOCAL REVENUE - INTEREST/OTHER	50,884.52
LOCAL REVENUE - RENT	6,892.64
Total Revenues	<u>\$2,994,578.80</u>

Expenses

DIRECT SALARIES	\$155,831.49
DIRECT SALARIES CDO	1,835,357.71
DIRECT BENEFITS	99,334.85
DIRECT BENEFITS CDO	92,486.11
DIRECT ANNUAL LEAVE	11,951.59
DIRECT POSTAGE	2,671.75
DIRECT PHONE	3,234.69
DIRECT TRAVEL	654.42
DIRECT EQUIPMENT PURCHASE	1,173.00
DIRECT SUPPLIES	1,555.17
DIRECT COMPUTER SUPPLIES/SOFTW	4,816.52
DIRECT FEES	200.00
DIRECT PRINTING & PUBLISHING	2,159.10
DIRECT OTHER	963.86
DIRECT TEMP SERVICES	8,961.16
DIRECT PROFESSIONAL DEVELOP	195.00
DIRECT GIS MILEAGE EXPENSE	(1.17)
TENANT BUILDING COSTS	1,574.21
C/S CONTRACTS	36,157.50
C/S CAREER CENTER	4,521.21
CONTRACT SERVICES AGING	502,238.42
INDIRECT SALARIES	36,406.10
INDIRECT BENEFITS	22,623.14
INDIRECT TRAVEL	(0.03)
INDIRECT SUPPLIES	1,302.06
INDIRECT DUES, FEES, SUBSCRIPT	1,155.73
INDIRECT LEGAL FEES	(0.03)
INDIRECT PRINTING/PUBLISHING	443.75
INDIRECT OTHER	234.45
INDIRECT PROFESSIONAL DEVELOPM	0.03
INDIRECT COMPUTER SUPPLIES/SOF	6,833.33
INDIRECT EQUIP RENT/MAINT	1,729.00
INDIRECT POSTAGE EXPENSE	328.22
INDIRECT PHONE EXPENSE	580.53
INDIRECT EQUIP DEPRECIATION	341.07
INDIRECT AUDIT FEES	41,600.00
INDIRECT COMPUTER SERVICE	(0.13)
INDIRECT II JANITORIAL	3,636.50
INDIRECT II UTILITIES ELECTRIC	5,610.07
INDIRECT II UTILITIES WATER	193.11
INDIRECT II UTILITIES SEWER	209.69
INDIRECT II GARBAGE/LANDFILL U	165.03
INDIRECT II LANDSCAPING EXPENS	610.26
INDIRECT II REPAIRS AND MAINT	377.66
INDIRECT II HVAC REPAIRS AND M	0.05

Bluegrass Area Development District
Statement of Activities
For the period of 12/1/2020 through 12/31/2020

INDIRECT II ELEVATOR REPAIRS/M	104.56
INDIRECT II PROPERTY INSURANCE	0.02
INDIRECT II DEPRECIATION BUILDI	6,262.62
INDIRECT II DEPRECIATION IMPRV	1,591.41
Total Expenses	<u>\$2,898,374.79</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets	\$96,204.01
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Net Assets At Beginning Of Period	<u>(\$6,037,765.71)</u>
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Net Assets At End Of Period	<u><u>(\$5,941,561.70)</u></u>
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Bluegrass Area Development District
Statement of Activities (YTD)
As of 12/31/2020

Revenues

FEDERAL REVENUE	\$3,563,575.32
STATE REVENUE	11,905,618.95
LOCAL REVENUE	143,739.93
LOCAL MATCH REVENUE	390.00
LOCAL REVENUE - CONTRIBUTIONS	91,055.98
LOCAL REVENUE - INTEREST/OTHER	131,496.03
LOCAL REVENUE - RENT	41,355.84
Total Revenues	<u>\$15,877,232.05</u>

Expenses

DIRECT SALARIES	\$961,778.36
DIRECT SALARIES CDO	8,652,514.67
DIRECT BENEFITS	588,311.98
DIRECT BENEFITS CDO	451,896.27
DIRECT ANNUAL LEAVE	74,309.34
DIRECT POSTAGE	10,940.27
DIRECT PHONE	24,032.93
DIRECT TRAVEL	2,812.68
DIRECT EQUIPMENT PURCHASE	1,173.00
DIRECT SUPPLIES	6,372.82
DIRECT COMPUTER SUPPLIES/SOFTW	39,797.38
DIRECT FEES	14,630.60
DIRECT LEGAL FEES	6,938.25
DIRECT PRINTING & PUBLISHING	8,428.29
DIRECT OTHER	5,514.55
DIRECT TEMP SERVICES	37,584.73
DIRECT PROFESSIONAL DEVELOP	2,323.00
DIRECT GIS MILEAGE EXPENSE	(28.47)
TENANT BUILDING COSTS	9,827.94
C/S CONTRACTS	809,299.54
C/S BOARD STRATEGIC PLAN	37,158.58
C/S MARKETING	732.53
C/S CAREER CENTER	53,198.95
C/S EMPLOYERS ASSESSMENTS	2,121.60
CONTRACT SERVICES AGING	3,171,355.51
INDIRECT SALARIES	243,718.11
INDIRECT BENEFITS	166,548.80
INDIRECT TRAVEL	67.05
INDIRECT SUPPLIES	2,750.10
INDIRECT DUES, FEES, SUBSCRIPT	23,704.43
INDIRECT LEGAL FEES	5,000.01
INDIRECT PRINTING/PUBLISHING	11,583.94
INDIRECT OTHER	1,428.25
INDIRECT PROFESSIONAL DEVELOPM	25.00
INDIRECT COMPUTER SUPPLIES/SOF	25,094.74
INDIRECT EQUIP PURCHASE	2,239.40
INDIRECT EQUIP RENT/MAINT	6,180.12
INDIRECT POSTAGE EXPENSE	3,269.71

Bluegrass Area Development District
Statement of Activities (YTD)
As of 12/31/2020

INDIRECT PHONE EXPENSE	8,244.36
INDIRECT EQUIP DEPRECIATION	2,046.59
INDIRECT AUDIT FEES	41,600.00
INDIRECT OFFICE INSURANCE	38,253.13
INDIRECT COMPUTER SERVICE	18,514.99
INDIRECT II JANITORIAL	21,993.76
INDIRECT II UTILITIES ELECTRIC	23,059.14
INDIRECT II UTILITIES WATER	815.63
INDIRECT II UTILITIES SEWER	1,013.17
INDIRECT II GARBAGE/LANDFILL U	919.24
INDIRECT II LANDSCAPING EXPENS	2,794.04
INDIRECT II REPAIRS AND MAINT	4,103.68
INDIRECT II HVAC REPAIRS AND M	1,332.21
INDIRECT II ELEVATOR REPAIRS/M	522.97
INDIRECT II PROPERTY INSURANCE	8,309.38
INDIRECT II DEPRECIATION BUILDI	37,575.60
INDIRECT II DEPRECIATION IMPRV	9,548.56
Total Expenses	<u>\$15,685,281.41</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets \$191,950.64

Net Assets At Beginning Of Year (\$6,133,512.34)

Net Assets At End Of Year (\$5,941,561.70)

Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 12/31/2020

Year to Date

Cash Flows from Operating Activities

Change in net assets	\$191,950.64
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Adjustments

(To convert net assets to cash basis)

Decrease in A/R FEDERAL	\$930,961.01
Decrease in A/R STATE	\$577,460.51
Increase in A/R LOCAL	(\$12,808.49)
Increase in TRANSFER/CLEARING	(\$328,081.82)
Decrease in A/R OTHER	\$6,931.25
Increase in REIMBURSABLE RECEIVABLE	(\$1,760.84)
Decrease in A/R UNBILLED	\$18,493.61
Decrease in PREPAID EXPENSE	\$17,327.94
Increase in Depreciation Expense	\$1,290.29
Increase in Depreciation Expense	\$756.31
Increase in Depreciation Expense	\$33,300.58
Increase in Depreciation Expense	\$4,275.02
Increase in Depreciation Expense	\$5,564.46
Increase in Depreciation Expense	\$3,984.16
Decrease in ACCOUNTS PAYABLE OPERATING	(\$121,155.12)
Decrease in ACCOUNTS PAYABLE AGING	(\$666,504.62)
Decrease in ACCOUNTS PAYABLE WIOA	(\$292,466.86)
Decrease in ACCOUNTS PAYABLE CDO	(\$12,765.25)
Increase in ACCOUNTS PAYABLE BLUEGRASS CAT	\$8,080.00
Increase in INTEREST PAYABLE AGING	\$180.47
Increase in INTEREST PAYABLE WIOA	\$63.68
Decrease in FICA PAYABLE	(\$19,492.04)
Increase in 125 VOUCHER DEDUCTION PAYABLE	\$4,741.71
Decrease in MISCELLANEOUS WITHHOLDINGS	(\$346.39)
Decrease in IRS 457 EMPLOYEE WITHHOLDINGS	(\$1,827.00)
Increase in PENSION CERS EMPLOYEE	\$64,322.11
Decrease in AFLAC PAYABLE	(\$202.80)
Decrease in VISION INSURANCE PAYABLE	(\$276.19)
Decrease in DENTAL INSURANCE PAYABLE	(\$1,079.05)
Decrease in HEALTH INSURANCE PAYABLE	(\$12,988.04)
Decrease in LIFE INSURANCE PAYABLE	(\$27.12)
Decrease in ANNUAL LEAVE PAYABLE	(\$33,069.66)
Increase in HOLIDAY LEAVE PAYABLE	\$4,393.62
Increase in SICK LEAVE PAYABLE	\$50,442.78
Decrease in OWED TO GRANTOR	(\$11,031.00)
Decrease in EMPLOYEE'S ASSOCIATION DUES	(\$48.00)
Decrease in MISCELLANEOUS WITHHOLDINGS CDO	(\$92.59)
Increase in BACKGROUND CHECKS SCL II	\$1,065.00
Increase in BACKGROUND CHECKS CDO	\$2,710.00
Decrease in ACCRUED SALARIES	(\$90,035.25)
Decrease in BACKGROUND CHECKS KARES	(\$1,130.00)
Decrease in FEDERAL WITHHOLDING TAXES PAYABLE	(\$9,838.15)
Decrease in STATE WITHHOLDING TAXES PAYABLE	(\$724.29)
Decrease in CITY WITHHOLDING TAXES PAYABLE	(\$2,722.13)
Decrease in COUNTY SCHOOL TAX PAYABLE	(\$138.67)
Increase in STATE WITHHOLDING TAXES PAYABLE CDO	\$0.21

Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 12/31/2020

Decrease in CITY WITHHOLDING TAXES PAYABLE CDO	(\$1,432.37)
Decrease in COUNTY SCHOOL TAX PAYABLE CDO	(\$137.07)
Decrease in UNEARNED REVENUE	(\$54,413.50)
Total Adjustments	\$59,750.41
 Net Cash used by Operating activities	 \$251,701.05
 <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>	 \$251,701.05
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$1,134,898.19
<u>Cash and Cash Equivalents at End of Period</u>	\$1,386,599.24

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 12/1/2020 Through 12/31/2020
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$439,804.33	\$2,173,335.90	\$5,131,333.34	\$(2,957,997.44)	(57.6)%
STATE REVENUE	2,260,663.25	11,681,151.02	22,618,845.42	(10,937,694.40)	(48.4)
LOCAL REVENUE	0.00	46,312.94	12,390.00	33,922.94	273.8
LOCAL MATCH REVENUE	0.00	390.00	0.00	390.00	0.0
Net Revenues	\$2,700,467.58	\$13,901,189.86	\$27,762,568.76	\$(13,861,378.90)	(49.9)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$86,643.47	\$554,569.39	\$1,326,402.81	\$771,833.42	58.2%
DIRECT BENEFITS	57,172.19	349,185.34	715,081.26	365,895.92	51.2
DIRECT ANNUAL LEAVE	6,375.59	37,910.70	74,961.19	37,050.49	49.4
DIRECT POSTAGE	2,124.00	10,233.97	21,500.00	11,266.03	52.4
DIRECT PHONE	2,110.31	14,241.65	21,500.00	7,258.35	33.8
DIRECT TRAVEL	168.48	521.82	44,500.00	43,978.18	98.8
DIRECT EQUIPMENT PURCHASE	1,173.00	1,173.00	5,250.00	4,077.00	77.7
DIRECT SUPPLIES	1,216.75	5,220.50	12,000.00	6,779.50	56.5
DIRECT COMPUTER SUPPLIES/SOFTWARE	4,590.66	37,280.98	59,500.00	22,219.02	37.3
DIRECT FEES	200.00	4,066.60	8,000.00	3,933.40	49.2
DIRECT PRINTING & PUBLISHING	771.00	5,870.15	15,000.00	9,129.85	60.9
DIRECT OTHER	310.60	2,151.10	3,700.00	1,548.90	41.9
DIRECT TEMP SERVICES	8,961.16	37,584.73	42,000.00	4,415.27	10.5
DIRECT MEETING EXPENSE	0.00	0.00	1,000.00	1,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	0.00	1,838.00	20,500.00	18,662.00	91.0
DIRECT VEHICLE MILEAGE EXPENSE	0.00	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	\$171,817.21	\$1,061,849.49	\$2,465,655.00	\$1,403,805.51	56.9%
<u>Contract Goods and Services</u>					
CDO EMPLOYEE WAGES/LABOR	\$1,835,357.71	\$8,652,514.67	\$16,247,674.00	\$7,595,159.33	46.7%
CDO EMPLOYEE BENEFITS	92,486.11	451,896.27	920,000.00	468,103.73	50.9
CONTRACT SERVICES	502,238.42	3,171,355.51	7,209,471.47	4,038,115.96	56.0
Total Contract Goods and Services	\$2,430,082.24	\$12,275,766.45	\$24,377,145.47	\$12,101,379.02	49.6%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 12/1/2020 Through 12/31/2020
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$65,207.85	\$350,827.54	\$764,123.86	\$413,296.32	54.1%
INDIRECT COST POOL II	10,581.53	65,292.36	151,643.99	86,351.63	56.9
Total General & Administrative Expenses	<u>\$75,789.38</u>	<u>\$416,119.90</u>	<u>\$915,767.85</u>	<u>\$499,647.95</u>	<u>54.6%</u>
Total Expenses	<u>\$2,677,688.83</u>	<u>\$13,753,735.84</u>	<u>\$27,758,568.32</u>	<u>\$14,004,832.48</u>	<u>50.5%</u>
Net Income (Loss)	<u>\$22,778.75</u>	<u>\$147,454.02</u>	<u>\$4,000.44</u>	<u>\$143,453.58</u>	<u>3585.9%</u>

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 12/1/2020 Through 12/31/2020
Program: Community Planning

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$19,265.46	\$127,444.57	\$189,806.18	\$(62,361.61)	(32.9)%
STATE REVENUE	126,894.07	224,467.93	813,676.43	(589,208.50)	(72.4)
LOCAL REVENUE	10,589.53	97,426.99	607,212.76	(509,785.77)	(84.0)
Net Revenues	\$156,749.06	\$449,339.49	\$1,610,695.37	\$(1,161,355.88)	(72.1)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$39,632.00	\$224,781.84	\$1,610,695.37	\$1,385,913.53	86.0%
DIRECT BENEFITS	23,971.29	131,048.67	0.00	(131,048.67)	0.0
DIRECT ANNUAL LEAVE	3,291.50	17,635.14	0.00	(17,635.14)	0.0
DIRECT POSTAGE	430.25	588.80	0.00	(588.80)	0.0
DIRECT PHONE	527.53	3,486.47	0.00	(3,486.47)	0.0
DIRECT TRAVEL	485.94	2,103.27	0.00	(2,103.27)	0.0
DIRECT SUPPLIES	0.00	59.02	0.00	(59.02)	0.0
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	651.69	0.00	(651.69)	0.0
DIRECT FEES	0.00	549.00	0.00	(549.00)	0.0
DIRECT PRINTING & PUBLISHING	1,078.32	1,401.24	0.00	(1,401.24)	0.0
DIRECT OTHER	301.02	1,221.61	0.00	(1,221.61)	0.0
DIRECT PROFESSIONAL DEVELOPMENT	150.00	440.00	0.00	(440.00)	0.0
DIRECT VEHICLE MILEAGE EXPENSE	(1.17)	(30.03)	0.00	30.03	0.0
Total Program Expenses	\$69,866.68	\$383,936.72	\$1,610,695.37	\$1,226,758.65	76.2%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$28,296.98	\$138,129.31	\$0.00	\$(138,129.31)	0.0%
INDIRECT COST POOL II	4,668.75	25,707.32	0.00	(25,707.32)	0.0
Total General & Administrative Expenses	\$32,965.73	\$163,836.63	\$0.00	\$(163,836.63)	0.0%
Total Expenses	\$102,832.41	\$547,773.35	\$1,610,695.37	\$1,062,922.02	66.0%
Net Income (Loss)	\$53,916.65	\$(98,433.86)	\$0.00	\$(98,433.86)	0.0%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 12/1/2020 Through 12/31/2020
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$79,585.00	\$1,262,794.85	\$5,376,890.43	\$(4,114,095.58)	(76.5)%
Net Revenues	\$79,585.00	\$1,262,794.85	\$5,376,890.43	\$(4,114,095.58)	(76.5)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$28,875.65	\$180,827.93	\$479,510.43	\$298,682.50	62.3%
DIRECT BENEFITS	17,843.04	107,251.33	270,979.96	163,728.63	60.4
DIRECT ANNUAL LEAVE	2,150.73	12,922.35	28,320.17	15,397.82	54.4
DIRECT POSTAGE	117.50	117.50	500.00	382.50	76.5
DIRECT PHONE	596.85	6,304.02	15,000.00	8,695.98	58.0
DIRECT TRAVEL	0.00	187.59	5,500.00	5,312.41	96.6
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	338.42	1,065.62	3,000.00	1,934.38	64.5
DIRECT COMPUTER SUPPLIES/SOFTWARE	225.86	1,851.70	4,000.00	2,148.30	53.7
DIRECT FEES	0.00	9,441.00	500.00	(8,941.00)	(1,788.2)
DIRECT LEGAL FEES	0.00	5,813.75	0.00	(5,813.75)	0.0
DIRECT PRINTING & PUBLISHING	7.20	608.61	6,000.00	5,391.39	89.9
DIRECT OTHER	312.50	1,988.00	6,000.00	4,012.00	66.9
DIRECT MEETING EXPENSE	0.00	0.00	3,000.00	3,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	45.00	45.00	10,000.00	9,955.00	99.6
DIRECT VEHICLE MILEAGE EXPENSE	0.00	0.00	500.00	500.00	100.0
Total Program Expenses	\$50,512.75	\$328,424.40	\$846,310.56	\$517,886.16	61.2%
<u>Contract Goods and Services</u>					
CONTRACTS	\$0.00	\$708,517.04	\$4,021,360.00	\$3,312,842.96	82.4%
BOARD STRATEGIC PLAN	0.00	37,158.58	62,841.43	25,682.85	40.9
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	4,521.21	53,198.95	115,000.00	61,801.05	53.7
JOB FAIR	0.00	0.00	2,000.00	2,000.00	100.0
EMPLOYERS ASSESSMENTS	0.00	2,121.60	2,750.00	628.40	22.9
Total Contract Goods and Services	\$4,521.21	\$801,728.70	\$4,204,951.43	\$3,403,222.73	80.9%
<u>General & Administrative Expenses</u>					

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 12/1/2020 Through 12/31/2020
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
INDIRECT COST POOL I	\$21,114.96	\$111,829.26	\$271,796.96	\$159,967.70	58.9%
INDIRECT COST POOL II	3,436.08	20,812.49	53,831.46	33,018.97	61.3
Total General & Administrative Expenses	\$24,551.04	\$132,641.75	\$325,628.42	\$192,986.67	59.3%
Total Expenses	\$79,585.00	\$1,262,794.85	\$5,376,890.41	\$4,114,095.56	76.5%
Net Income (Loss)	\$0.00	\$0.00	\$0.02	\$(0.02)	(100.0)%

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 12/1/2020 Through 12/31/2020
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	868.56	4,903.24	18,000.00	(13,096.76)	(72.8)
LOCAL REVENUE - RENT	6,892.64	41,355.84	82,711.68	(41,355.84)	(50.0)
LOCAL REVENUE - OTHER	50,015.96	128,310.23	200,600.00	(72,289.77)	(36.0)
LOCAL REVENUE - OTHER	0.00	(1,717.44)	0.00	(1,717.44)	0.0
Net Revenues	\$57,777.16	\$263,907.85	\$450,968.68	\$(187,060.83)	(41.5)%
<u>Program Expenses</u>					
TENANT BUILDING COSTS	\$1,574.21	\$9,827.94	\$28,786.08	\$18,958.14	65.9%
DIRECT SALARIES	680.37	1,599.20	8,000.00	6,400.80	80.0
DIRECT BENEFITS	348.33	826.64	0.00	(826.64)	0.0
DIRECT ANNUAL LEAVE	133.77	5,841.15	0.00	(5,841.15)	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 COMPUTER SUPPLIES/SOFTWARE	0.00	13.01	0.00	(13.01)	0.0
DIRECT FEES	0.00	574.00	0.00	(574.00)	0.0
DIRECT LEGAL FEES	0.00	1,124.50	0.00	(1,124.50)	0.0
DIRECT PRINTING & PUBLISHING	302.58	548.29	0.00	(548.29)	0.0
DIRECT OTHER	39.74	153.84	40,000.00	39,846.16	99.6
Total Program Expenses	\$3,079.00	\$20,537.04	\$76,786.08	\$56,249.04	73.3%
<u>Contract Goods and Services</u>					
CONTRACTS	\$36,157.50	\$100,782.50	\$200,600.00	\$99,817.50	49.8%
Total Contract Goods and Services	\$36,157.50	\$100,782.50	\$200,600.00	\$99,817.50	49.8%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$416.43	\$941.62	\$0.00	\$(941.62)	0.0%
INDIRECT COST POOL II	74.62	175.21	0.00	(175.21)	0.0
Total General & Administrative Expenses	\$491.05	\$1,116.83	\$0.00	\$(1,116.83)	0.0%
Total Expenses	\$39,727.55	\$122,436.37	\$277,386.08	\$154,949.71	55.9%
Net Income (Loss)	\$18,049.61	\$141,471.48	\$173,582.60	\$(32,111.12)	(18.5)%

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2020 through 12/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
410.92000.20.4			DIRECT SALARIES						\$918.83
22457	GJE	4446868	12/04/20		9772/4393321	Salary Bi-Weekly 12/4/2020	\$341.80	-	\$1,260.63
22459	GJE	4457090	12/18/20		9833/4421425	Salary Bi-Weekly 12/18/2020	\$190.77	-	\$1,451.40
22459	GJE	4457091	12/18/20		9840/4422394	Salary Bi-Weekly 12/18/2020	\$147.80	-	\$1,599.20
DIRECT SALARIES TOTALS:							\$680.37	\$0.00	\$1,599.20
420.92000.20.4			DIRECT BENEFITS						\$478.31
22457	GJE	4448516	12/04/20		9772/4393348	SSI Bi-Weekly 12/4/2020	\$21.15	-	\$499.46
22457	GJE	4448517	12/04/20		9772/4393362	Medicare Bi-Weekly 12/4/2020	\$4.95	-	\$504.41
22457	GJE	4448518	12/04/20		9772/4393384	Sick Bi-Weekly 12/4/2020	\$15.77	-	\$520.18
22457	GJE	4448519	12/04/20		9772/4393399	Holiday Bi-Weekly 12/4/2020	\$14.46	-	\$534.64
22457	GJE	4448520	12/04/20		9772/4393427	HealthIns Bi-Weekly 12/4/2020	\$37.19	-	\$571.83
22457	GJE	4448521	12/04/20		9772/4393441	Vision Bi-Weekly 12/4/2020	\$0.67	-	\$572.50
22457	GJE	4448522	12/04/20		9772/4393470	Basic Life Bi-Weekly 12/4/2020	\$0.07	-	\$572.57
22457	GJE	4448523	12/04/20		9772/4393484	Dental 2 Bi-Weekly 12/4/2020	\$1.55	-	\$574.12
22457	GJE	4448524	12/04/20		9772/4393505	CERS Co Bi-Weekly 12/4/2020	\$82.24	-	\$656.36
22459	GJE	4458532	12/18/20		9833/4421449	SSI Bi-Weekly 12/18/2020	\$11.80	-	\$668.16
22459	GJE	4458533	12/18/20		9833/4421461	Medicare Bi-Weekly 12/18/2020	\$2.76	-	\$670.92
22459	GJE	4458534	12/18/20		9833/4421479	Sick Bi-Weekly 12/18/2020	\$8.81	-	\$679.73
22459	GJE	4458535	12/18/20		9833/4421491	Holiday Bi-Weekly 12/18/2020	\$8.07	-	\$687.80
22459	GJE	4458536	12/18/20		9833/4421515	HealthIns Bi-Weekly 12/18/2020	\$20.77	-	\$708.57
22459	GJE	4458537	12/18/20		9833/4421527	Vision Bi-Weekly 12/18/2020	\$0.37	-	\$708.94
22459	GJE	4458538	12/18/20		9833/4421552	Basic Life Bi-Weekly 12/18/2020	\$0.04	-	\$708.98
22459	GJE	4458539	12/18/20		9833/4421564	Dental 2 Bi-Weekly 12/18/2020	\$0.86	-	\$709.84
22459	GJE	4458540	12/18/20		9833/4421582	CERS Co Bi-Weekly 12/18/2020	\$45.90	-	\$755.74
22459	GJE	4458541	12/18/20		9840/4422422	SSI Bi-Weekly 12/18/2020	\$9.17	-	\$764.91
22459	GJE	4458542	12/18/20		9840/4422436	Medicare Bi-Weekly 12/18/2020	\$2.15	-	\$767.06
22459	GJE	4458543	12/18/20		9840/4422457	Sick Bi-Weekly 12/18/2020	\$6.82	-	\$773.88
22459	GJE	4458544	12/18/20		9840/4422471	Holiday Bi-Weekly 12/18/2020	\$6.25	-	\$780.13
22459	GJE	4458545	12/18/20		9840/4422492	HealthIns Bi-Weekly 12/18/2020	\$10.38	-	\$790.51
22459	GJE	4458546	12/18/20		9840/4422506	Vision Bi-Weekly 12/18/2020	\$0.12	-	\$790.63
22459	GJE	4458547	12/18/20		9840/4422535	Basic Life Bi-Weekly 12/18/2020	\$0.01	-	\$790.64
22459	GJE	4458548	12/18/20		9840/4422549	Dental 2 Bi-Weekly 12/18/2020	\$0.43	-	\$791.07
22459	GJE	4458549	12/18/20		9840/4422570	CERS Co Bi-Weekly 12/18/2020	\$35.57	-	\$826.64
DIRECT BENEFITS TOTALS:							\$348.33	\$0.00	\$826.64
424.92000.20.4			DIRECT ANNUAL LEAVE						\$49.23
22457	GJE	4448742	12/04/20		9772/4393327	Annual Bi-Weekly 12/4/2020	\$15.77	-	\$65.00
22459	GJE	4458742	12/18/20		9833/4421431	Annual Bi-Weekly 12/18/2020	\$8.81	-	\$73.81
22459	GJE	4458743	12/18/20		9840/4422401	Annual Bi-Weekly 12/18/2020	\$13.64	-	\$87.45
DIRECT ANNUAL LEAVE TOTALS:							\$38.22	\$0.00	\$87.45
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
DIRECT SUPPLIES TOTALS:							\$0.00	\$0.00	\$27.68

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2020 through 12/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
436.91000.10.4			DIRECT COMPUTER SUPPLIES/SOFTWARE						\$13.01
DIRECT COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$0.00	\$0.00	\$13.01
440.91000.10.4			DIRECT FEES						\$574.00
DIRECT FEES TOTALS:							\$0.00	\$0.00	\$574.00
445.91000.10.4			DIRECT LEGAL FEES						\$1,124.50
DIRECT LEGAL FEES TOTALS:							\$0.00	\$0.00	\$1,124.50
450.91000.10.4			DIRECT PRINTING & PUBLISHING						\$245.71
22476	AP	4470432	12/30/20		6TQ55-66A87-7K6	VISTAPRINT - HOLIDAY CARDS FOR WIOA - 11/30/20	\$302.58	-	\$548.29
DIRECT PRINTING & PUBLISHING TOTALS:							\$302.58	\$0.00	\$548.29
460.91000.10.4			DIRECT OTHER						\$114.10
22476	AP	4470401	12/30/20		23209	HOBBY LOBBY - 2ND PRINT FOR ADD REPRESENTATION IN DLG	\$39.74	-	\$153.84
DIRECT OTHER TOTALS:							\$39.74	\$0.00	\$153.84
711.92000.10.4			AIC SALARIES						\$60.77
22403	CJE	4405493	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$60.77	-
22478	CJE	4473191	12/31/20			Indirect Allocation Cost Pool 1	\$105.43	-	\$105.43
AIC SALARIES TOTALS:							\$105.43	\$60.77	\$105.43
711.92000.11.4			AIC SALARIES						\$49.28
22403	CJE	4405494	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$49.28	-
22478	CJE	4473192	12/31/20			Indirect Allocation Cost Pool 1	\$86.37	-	\$86.37
AIC SALARIES TOTALS:							\$86.37	\$49.28	\$86.37
711.92000.13.4			AIC SALARIES						\$58.27
22403	CJE	4405495	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$58.27	-
22478	CJE	4473193	12/31/20			Indirect Allocation Cost Pool 1	\$97.08	-	\$97.08
AIC SALARIES TOTALS:							\$97.08	\$58.27	\$97.08
711.92000.20.4			AIC SALARIES						\$5.18
22403	CJE	4405496	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$5.18	-
22478	CJE	4473194	12/31/20			Indirect Allocation Cost Pool 1	\$8.64	-	\$8.64
AIC SALARIES TOTALS:							\$8.64	\$5.18	\$8.64
711.92000.21.4			AIC SALARIES						\$5.81
22403	CJE	4405497	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$5.81	-
22478	CJE	4473195	12/31/20			Indirect Allocation Cost Pool 1	\$9.41	-	\$9.41

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2020 through 12/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
AIC SALARIES TOTALS:							<u>\$9.41</u>	<u>\$5.81</u>	<u>\$9.41</u>
711.92000.22.4 AIC SALARIES									\$44.36
22403	CJE	4405498	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$44.36	-
22478	CJE	4473196	12/31/20			Indirect Allocation Cost Pool 1	\$74.48	-	\$74.48
AIC SALARIES TOTALS:							<u>\$74.48</u>	<u>\$44.36</u>	<u>\$74.48</u>
721.92000.10.4 AIC BENEFITS									\$79.97
22403	CJE	4405995	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$79.97	-
22478	CJE	4473699	12/31/20			Indirect Allocation Cost Pool 1	\$128.60	-	\$128.60
AIC BENEFITS TOTALS:							<u>\$128.60</u>	<u>\$79.97</u>	<u>\$128.60</u>
721.92000.11.4 AIC BENEFITS									\$31.72
22403	CJE	4405996	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$31.72	-
22478	CJE	4473700	12/31/20			Indirect Allocation Cost Pool 1	\$55.30	-	\$55.30
AIC BENEFITS TOTALS:							<u>\$55.30</u>	<u>\$31.72</u>	<u>\$55.30</u>
721.92000.13.4 AIC BENEFITS									\$7.51
22403	CJE	4405997	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$7.51	-
22478	CJE	4473701	12/31/20			Indirect Allocation Cost Pool 1	\$18.27	-	\$18.27
AIC BENEFITS TOTALS:							<u>\$18.27</u>	<u>\$7.51</u>	<u>\$18.27</u>
721.92000.21.4 AIC BENEFITS									\$0.10
22403	CJE	4405998	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$0.10	-
22478	CJE	4473702	12/31/20			Indirect Allocation Cost Pool 1	\$0.19	-	\$0.19
AIC BENEFITS TOTALS:							<u>\$0.19</u>	<u>\$0.10</u>	<u>\$0.19</u>
721.92000.22.4 AIC BENEFITS									\$35.63
22403	CJE	4405999	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$35.63	-
22478	CJE	4473703	12/31/20			Indirect Allocation Cost Pool 1	\$60.05	-	\$60.05
AIC BENEFITS TOTALS:							<u>\$60.05</u>	<u>\$35.63</u>	<u>\$60.05</u>
721.92000.40.4 AIC BENEFITS									\$0.19
22403	CJE	4406000	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$0.19	-
22478	CJE	4473704	12/31/20			Indirect Allocation Cost Pool 1	\$0.28	-	\$0.28
AIC BENEFITS TOTALS:							<u>\$0.28</u>	<u>\$0.19</u>	<u>\$0.28</u>
721.92000.41.4 AIC BENEFITS									\$0.16
22403	CJE	4406001	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$0.16	-
22478	CJE	4473705	12/31/20			Indirect Allocation Cost Pool 1	\$0.23	-	\$0.23

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2020 through 12/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
AIC BENEFITS TOTALS:							<u>\$0.23</u>	<u>\$0.16</u>	<u>\$0.23</u>
731.92000.10.4 AIC TRAVEL									\$0.07
22403	CJE	4406066	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$0.07	-
22478	CJE	4473772	12/31/20			Indirect Allocation Cost Pool 1	\$0.10	-	\$0.10
AIC TRAVEL TOTALS:							<u>\$0.10</u>	<u>\$0.07</u>	<u>\$0.10</u>
736.92000.10.4 AIC SUPPLIES									\$1.56
22403	CJE	4406139	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$1.56	-
22478	CJE	4473846	12/31/20			Indirect Allocation Cost Pool 1	\$4.30	-	\$4.30
AIC SUPPLIES TOTALS:							<u>\$4.30</u>	<u>\$1.56</u>	<u>\$4.30</u>
741.92000.10.4 AIC DUES, FEES, SUBSCRIPTIONS									\$24.31
22403	CJE	4406267	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$24.31	-
22478	CJE	4473979	12/31/20			Indirect Allocation Cost Pool 1	\$37.07	-	\$37.07
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							<u>\$37.07</u>	<u>\$24.31</u>	<u>\$37.07</u>
741.92000.22.4 AIC DUES, FEES, SUBSCRIPTIONS									\$0.02
22403	CJE	4406268	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$0.02	-
22478	CJE	4473980	12/31/20			Indirect Allocation Cost Pool 1	\$0.03	-	\$0.03
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							<u>\$0.03</u>	<u>\$0.02</u>	<u>\$0.03</u>
745.92000.10.4 AIC LEGAL FEES									\$5.39
22403	CJE	4406341	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$5.39	-
22478	CJE	4474054	12/31/20			Indirect Allocation Cost Pool 1	\$7.82	-	\$7.82
AIC LEGAL FEES TOTALS:							<u>\$7.82</u>	<u>\$5.39</u>	<u>\$7.82</u>
751.92000.10.4 AIC PRINTING/PUBLISHING									\$12.02
22403	CJE	4406414	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$12.02	-
22478	CJE	4474128	12/31/20			Indirect Allocation Cost Pool 1	\$18.13	-	\$18.13
AIC PRINTING/PUBLISHING TOTALS:							<u>\$18.13</u>	<u>\$12.02</u>	<u>\$18.13</u>
761.92000.10.4 AIC OTHER									\$1.29
22403	CJE	4406487	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$1.29	-
22478	CJE	4474202	12/31/20			Indirect Allocation Cost Pool 1	\$2.24	-	\$2.24
AIC OTHER TOTALS:							<u>\$2.24</u>	<u>\$1.29</u>	<u>\$2.24</u>
763.92000.10.4 AIC PROFESSIONAL DEVELOPMENT									\$0.03
22403	CJE	4406547	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$0.03	-
22478	CJE	4474263	12/31/20			Indirect Allocation Cost Pool 1	\$0.04	-	\$0.04

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2020 through 12/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
AIC PROFESSIONAL DEVELOPMENT TOTALS:							<u>\$0.04</u>	<u>\$0.03</u>	<u>\$0.04</u>
775.92000.10.4 AIC COMPUTER SUPPLIES/SOFTWARE									\$19.31
22403	CJE	4406692	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$19.31	-
22478	CJE	4474409	12/31/20			Indirect Allocation Cost Pool 1	\$38.71	-	\$38.71
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							<u>\$38.71</u>	<u>\$19.31</u>	<u>\$38.71</u>
775.92000.22.4 AIC COMPUTER SUPPLIES/SOFTWARE									\$0.39
22403	CJE	4406693	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$0.39	-
22478	CJE	4474410	12/31/20			Indirect Allocation Cost Pool 1	\$0.56	-	\$0.56
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							<u>\$0.56</u>	<u>\$0.39</u>	<u>\$0.56</u>
782.92000.10.4 AIC EQUIP PURCHASE									\$2.42
22403	CJE	4406766	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$2.42	-
22478	CJE	4474484	12/31/20			Indirect Allocation Cost Pool 1	\$3.50	-	\$3.50
AIC EQUIP PURCHASE TOTALS:							<u>\$3.50</u>	<u>\$2.42</u>	<u>\$3.50</u>
783.92000.10.4 AIC EQUIP RENT/MAINT									\$4.80
22403	CJE	4406839	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$4.80	-
22478	CJE	4474558	12/31/20			Indirect Allocation Cost Pool 1	\$9.67	-	\$9.67
AIC EQUIP RENT/MAINT TOTALS:							<u>\$9.67</u>	<u>\$4.80</u>	<u>\$9.67</u>
786.92000.10.4 AIC POSTAGE									\$3.17
22403	CJE	4406912	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$3.17	-
22478	CJE	4474632	12/31/20			Indirect Allocation Cost Pool 1	\$5.12	-	\$5.12
AIC POSTAGE TOTALS:							<u>\$5.12</u>	<u>\$3.17</u>	<u>\$5.12</u>
788.92000.10.4 AIC PHONE									\$8.15
22403	CJE	4407052	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$8.15	-
22478	CJE	4474775	12/31/20			Indirect Allocation Cost Pool 1	\$12.73	-	\$12.73
AIC PHONE TOTALS:							<u>\$12.73</u>	<u>\$8.15</u>	<u>\$12.73</u>
788.92000.11.4 AIC PHONE									\$0.12
22403	CJE	4407053	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$0.12	-
22478	CJE	4474776	12/31/20			Indirect Allocation Cost Pool 1	\$0.18	-	\$0.18
AIC PHONE TOTALS:							<u>\$0.18</u>	<u>\$0.12</u>	<u>\$0.18</u>
789.92000.10.4 AIC DEPRECIATION EXPENSE									\$1.84
22403	CJE	4407126	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$1.84	-
22478	CJE	4474850	12/31/20			Indirect Allocation Cost Pool 1	\$3.20	-	\$3.20

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2020 through 12/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
AIC DEPRECIATION EXPENSE TOTALS:							<u>\$3.20</u>	<u>\$1.84</u>	<u>\$3.20</u>
790.92000.11.4 AIC AUDIT FEES									\$0.00
22478	CJE	4474924	12/31/20			Indirect Allocation Cost Pool 1	\$65.10	-	\$65.10
AIC AUDIT FEES TOTALS:							<u>\$65.10</u>	<u>\$0.00</u>	<u>\$65.10</u>
792.92000.10.4 AIC INSURANCE									\$41.27
22403	CJE	4407199	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$41.27	-
22478	CJE	4474998	12/31/20			Indirect Allocation Cost Pool 1	\$59.86	-	\$59.86
AIC INSURANCE TOTALS:							<u>\$59.86</u>	<u>\$41.27</u>	<u>\$59.86</u>
793.92000.10.4 AIC COMPUTER SERVICES									\$20.08
793.92000.10.4 AIC COMPUTER SERVICES (CONTINUED)									
22403	CJE	4407272	12/31/20			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22400)	-	\$20.08	-
22478	CJE	4475072	12/31/20			Indirect Allocation Cost Pool 1	\$28.93	-	\$28.93
AIC COMPUTER SERVICES TOTALS:							<u>\$28.93</u>	<u>\$20.08</u>	<u>\$28.93</u>
930.92000.10.4 AIC II JANITORIAL									\$19.81
22404	CJE	4407345	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$19.81	-
22480	CJE	4476034	12/31/20			Indirect Allocation Cost Pool II	\$34.42	-	\$34.42
AIC II JANITORIAL TOTALS:							<u>\$34.42</u>	<u>\$19.81</u>	<u>\$34.42</u>
932.92000.10.4 AIC II UTILITIES ELECTRIC									\$18.83
22404	CJE	4407418	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$18.83	-
22480	CJE	4476108	12/31/20			Indirect Allocation Cost Pool II	\$36.09	-	\$36.09
AIC II UTILITIES ELECTRIC TOTALS:							<u>\$36.09</u>	<u>\$18.83</u>	<u>\$36.09</u>
933.92000.10.4 AIC II UTILITIES WATER									\$0.67
22404	CJE	4407491	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$0.67	-
22480	CJE	4476182	12/31/20			Indirect Allocation Cost Pool II	\$1.28	-	\$1.28
AIC II UTILITIES WATER TOTALS:							<u>\$1.28</u>	<u>\$0.67</u>	<u>\$1.28</u>
934.92000.10.4 AIC II UTILITIES SEWER									\$0.87
22404	CJE	4407564	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$0.87	-
22480	CJE	4476256	12/31/20			Indirect Allocation Cost Pool II	\$1.59	-	\$1.59
AIC II UTILITIES SEWER TOTALS:							<u>\$1.59</u>	<u>\$0.87</u>	<u>\$1.59</u>
935.92000.10.4 AIC II GARBAGE/LANDFILL USE									\$0.81
22404	CJE	4407637	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$0.81	-
22480	CJE	4476330	12/31/20			Indirect Allocation Cost Pool II	\$1.44	-	\$1.44
AIC II GARBAGE/LANDFILL USE TOTALS:							<u>\$1.44</u>	<u>\$0.81</u>	<u>\$1.44</u>

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2020 through 12/31/2020

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
937.92000.10.4			AIC II LANDSCAPING EXPENSE						\$2.36
22404	CJE	4407710	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$2.36	-
22480	CJE	4476404	12/31/20			Indirect Allocation Cost Pool II	\$4.37	-	\$4.37
AIC II LANDSCAPING EXPENSE TOTALS:							\$4.37	\$2.36	\$4.37
938.92000.10.4			AIC II REPAIRS AND MAINTENANCE						\$4.02
22404	CJE	4407783	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$4.02	-
22480	CJE	4476478	12/31/20			Indirect Allocation Cost Pool II	\$6.42	-	\$6.42
AIC II REPAIRS AND MAINTENANCE TOTALS:							\$6.42	\$4.02	\$6.42
939.92000.10.4			AIC II HVAC REPAIRS AND MAINTENANCE						\$1.44
22404	CJE	4407856	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$1.44	-
22480	CJE	4476552	12/31/20			Indirect Allocation Cost Pool II	\$2.08	-	\$2.08
AIC II HVAC REPAIRS AND MAINTENANCE TOTALS:							\$2.08	\$1.44	\$2.08
940.92000.10.4			AIC II ELEVATOR REPAIRS/MAINTENANCE						\$0.45
22404	CJE	4407929	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$0.45	-
22480	CJE	4476626	12/31/20			Indirect Allocation Cost Pool II	\$0.82	-	\$0.82
AIC II ELEVATOR REPAIRS/MAINTENANCE TOTALS:							\$0.82	\$0.45	\$0.82
945.92000.10.4			AIC II PROPERTY INSURANCE						\$8.97
22404	CJE	4408002	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$8.97	-
22480	CJE	4476700	12/31/20			Indirect Allocation Cost Pool II	\$13.00	-	\$13.00
AIC II PROPERTY INSURANCE TOTALS:							\$13.00	\$8.97	\$13.00
955.92000.10.4			AIC II DEPRECIATION BUILDING						\$33.78
22404	CJE	4408075	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$33.78	-
22480	CJE	4476774	12/31/20			Indirect Allocation Cost Pool II	\$58.80	-	\$58.80
AIC II DEPRECIATION BUILDING TOTALS:							\$58.80	\$33.78	\$58.80
957.92000.10.4			AIC II DEPRECIATION IMPROVEMENTS						\$8.58
22404	CJE	4408148	12/31/20			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22402)	-	\$8.58	-
22480	CJE	4476848	12/31/20			Indirect Allocation Cost Pool II	\$14.90	-	\$14.90
AIC II DEPRECIATION IMPROVEMENTS TOTALS:							\$14.90	\$8.58	\$14.90
TOTAL OF LEDGER:							\$2,526.07	\$625.78	\$6,072.23

Bluegrass Area Development District
Summary of Subcontract and Pass Thru Expenditures
For the period of 12/1/20 through 12/31/2020, with Year-to-Date

<u>Grant Name</u>	<u>December</u>	<u>Year-to-Date</u>
Adult Day Care	0.00	0.00
Aging CHFS Meals C1 & C2	11,011.00	53,424.00
Aging Fast	0.00	0.00
Aging Humana Emergency HDM	0.00	0.00
Aging MIPPA-AAA	1,832.00	9,306.00
Aging MIPPA-SHIP	2,928.00	14,038.00
Aging Westat	0.00	0.00
BMH Aging Coalition	0.00	0.00
CMS SHIP	0.00	21,384.00
Family Caregiver	9,250.27	85,132.58
Homecare	88,897.76	516,517.39
Joanie Bernard Bluegrass Cat Project	36,157.50	100,782.50
KIA GIS	0.00	0.00
KOHS	0.00	0.00
KY Grandparent Program	0.00	0.00
LTC Ombudsman State	0.00	0.00
NSIP USDA	53,320.52	109,286.08
Participant Directed Services	1,935,381.12	9,132,971.02
SHIP SE4A	0.00	0.00
Title III	70,262.45	760,230.24
Title III B Ombudsman	0.00	0.00
Title III C1	87,869.03	493,311.39
Title III C2	167,514.40	1,036,405.25
Title III D	0.00	2,920.50
Title VII Ombudsman	4,590.00	30,411.00
Title VII-Elder Abuse	0.00	10,429.00
WIOA Adult Admin	0.00	0.00
WIOA Adult Program	2,667.51	347,631.49
WIOA Board Strategic Plan	0.00	37,158.58
WIOA Dislocated Worker Admin	0.00	2,544.59
WIOA Dislocated Worker Program	316.48	200,743.01
WIOA Incentive	0.00	0.00
WIOA NEG COVID 19	0.00	29,770.48
WIOA Trade	0.00	26,452.47
WIOA Youth Admin	0.00	2,348.86
WIOA Youth In School Program	45.22	1,385.30
WIOA Youth Out of School Program	1,492.00	153,693.92
 Total	 <u>2,473,535.26</u>	 <u>13,178,277.65</u>

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 12/1/2020 to 12/31/2020

Check No.	Date	Status*	Payee Name	Description	Amount
BANK ID: TB01 - TRADITIONAL BANK					101.00000.00.0
62220	12/04/20	P	BLUEGRASS ADD-PAYROLL	12/04/20 NET PAYROLL #25	\$76,204.64
62221	12/04/20	P	TRADITIONAL BANK - NO MAIL	Social Security	\$25,445.33
62222	12/04/20	P	ACTION BUSINESS SUPPLIERS	OFFICE SUPPLIES - WIOA 12/1/20	\$1,400.20
62223	12/04/20	P	ANNKISSAM	DECEMBER EDI AUTOCLAIM	\$1,000.00
62224	12/04/20	P	BFORTRESS LLC	NOVEMBER HIPAA SECURE	\$500.00
62225	12/04/20	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$49.00
62226	12/04/20	P	BLUEGRASS OFFICE SYSTEMS	COLOR COPIES 8/28/20-11/27/20	\$1,109.56
62227	12/04/20	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 12/10/20-1/9/21	\$864.50
62228	12/04/20	P	CANTEEN	COFFEE SUPPLIES - 12/1/20	\$244.26
62229	12/04/20	P	CINTAS CORPORATION #312	MAT SERVICE - 11/6/20	\$272.66
62230	12/04/20	P	GEORGETOWN NEWS-GRAPHIC	ANNUAL SUBSCRIPTION	\$98.00
62231	12/04/20	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - WIOA	\$181.79
62232	12/04/20	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62233	12/04/20	P	KENTUCKY STATE TREASURER	BGADD DECEMBER 4, 2020 SWT	\$4,837.05
62234	12/04/20	P	KENTUCKY STATE TREASURER	NOVEMBER 2020 CERS REPORTING	\$64,612.52
62235	12/04/20	P	LEXINGTON-FAYETTE URBAN COUNT	LFUCG NOV 2020 LICENSE FEE W/H	\$5,103.09
62236	12/04/20	P	MCGREGOR & ASSOCIATES, INC.	NOVEMBER 2020 HRA ADMIN	\$66.00
62237	12/04/20	P	OFFICE TEAM	MARY SPORS-CDO	\$539.58
62238	12/04/20	P	PRATT'S LAWN AND LANDSCAPE INC	LANDSCAPING - 12/2020	\$524.51
62239	12/04/20	P	PURCHASE POWER	POSTAGE METER REFILL 11/4-	\$1,500.00
62240	12/04/20	P	REPUBLIC SERVICES #993	WASTE CONTAINER RENTAL 12/2020	\$150.00
62241	12/04/20	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-	\$1,173.70
62242	12/04/20	P	SPACE CENTER STORAGE	STORAGE RENTAL 12/2020	\$113.00
62243	12/11/20	P	MCGREGOR & ASSOCIATES NO MAIL	DECEMBER 2020 FSA	\$716.80
62244	12/11/20	P	ALLRITE PEST CONTROL	PEST CONTROL SERVICE - 12/2/20	\$115.00
62245	12/11/20	P	CINTAS CORPORATION #312	MAT SERVICE - 12/4/20	\$136.33
62246	12/11/20	P	D-C ELEVATOR COMPANY, INC.	ELEVATOR MAINTENANCE - 12/2020	\$125.63
62247	12/11/20	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - AGING 10/20/20	\$174.96
62248	12/11/20	P	LANGUAGE LINE SERVICES	OVER-THE-PHONE INTERPRETATION	\$3.47
62249	12/11/20	P	OFFICE DEPOT CARD PLAN	OFFICE SUPPLIES - WIOA 11/3/20	\$188.51
62250	12/11/20	P	OFFICE TEAM	MARY SPORS-CDO	\$838.37
62251	12/11/20	P	POST PRINTING CO	BUSINESS CARDS-AGING & CDO	\$197.00
62252	12/11/20	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-	\$1,262.80
62253	12/11/20	P	THE JESSAMINE JOURNAL	ANNUAL SUBSCRIPTION	\$37.74
62254	12/11/20	P	WALTHER, GAY & MACK, PLC	GENERAL CONSULTATION 11/4/-	\$1,000.00
62255	12/18/20	P	BLUEGRASS ADD-PAYROLL	12/18/20 NET PAYROLL #26	\$75,935.84
62256	12/18/20	P	KENTUCKY STATE TREASURER-NM	DECEMBER 2020 LIFE INSURANCE	\$673.42
62257	12/18/20	P	MCGREGOR & ASSOCIATES NO MAIL	DECEMBER 2020 HRA	\$654.00
62258	12/18/20	P	TRADITIONAL BANK - NO MAIL	Social Security	\$25,340.23
62259	12/18/20	P	WINDSTREAM COMMUNICATIONS	PHONE 12/2020	\$862.66
62260	12/18/20	P	AFLAC	AFLAC INSURANCE - DECEMBER	\$439.08
62261	12/18/20	P	AMBIUS (04)	PLANT RENTAL - 12/2020	\$181.00
62262	12/18/20	P	AUSTIN BATES	NOVEMBER 2020 TRAVEL	\$62.40
62263	12/18/20	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$49.00
62264	12/18/20	P	GEORGE LEAMON	NOVEMBER 2020 TRAVEL	\$423.54
62265	12/18/20	P	KENTUCKY AMERICAN WATER	FIRE SERVICE 11/5/20-12/3/20	\$231.92
62266	12/18/20	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62267	12/18/20	P	KENTUCKY UTILITIES	ELECTRIC 11/3/20-12/2/20	\$6,737.96
62268	12/18/20	P	KY CHAMBER OF COMMERCE	HR KENTUCKY SUBSCRIPTION	\$199.00
62269	12/18/20	P	LEXINGTON-FAYETTE URBAN	SEWER AND LANDFILL USE 11/4-	\$299.97
62270	12/18/20	P	MARY SCHMIDT	OCTOBER 2020 TRAVEL	\$67.86
62271	12/18/20	P	MASTERCARD/REPUBLIC BANK	DECEMBER 2020 STATEMENT	\$1,050.84
62272	12/18/20	P	MCGREGOR & ASSOCIATES, INC.	DECEMBER 2020 COBRA	\$270.00
62273	12/18/20	P	NETWORKFLEET, INC.	GPS MONTHLY FEES - NOVEMBER	\$38.38
62274	12/18/20	P	OFFICE TEAM	MARY SPORS-CDO	\$698.38
62275	12/18/20	P	PAUL MILLER FORD	VEHICLE 6 REPAIR	\$203.42

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 12/1/2020 to 12/31/2020

Check No.	Date	Status*	Payee Name	Description	Amount
62276	12/18/20	P	RFH, PLLC	PROFESSIONAL SERVICES - FY20	\$41,600.00
62277	12/18/20	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-	\$1,628.00
62278	12/18/20	P	THE HR SPECIALIST-BUSI MGMT DA	HR SPECIALIST MEMBERSHIP	\$211.00
62279	12/23/20	P	ACTION BUSINESS SUPPLIERS	OFFICE SUPPLIES - CDO	\$48.37
62280	12/23/20	P	AMERICAN EXPRESS	DECEMBER 2020 STATEMENT	\$8,197.61
62281	12/23/20	P	C & R ASPHALT, LLC	BAGS OF SALT 12/18/20	\$208.50
62282	12/23/20	P	CELESTE COLLINS	DECEMBER 2020 TRAVEL	\$140.62
62283	12/23/20	P	CINTAS CORPORATION #312	MAT SERVICE - 12/18/20	\$136.33
62284	12/23/20	P	VERIZON WIRELESS	CELL PHONES 12/9/20-1/8/21	\$2,874.11
62285	12/23/20	P	WARNER'S PRINTING SERVICE LLC	2020 Rate Book	\$1,580.00
BANK TB01 REGISTER TOTAL:					\$365,483.44

BANK ID: TB02 - TRADITIONAL BANK

102.00000.00.0

34619	12/08/20	P	BLUEGRASS AREA DEV DISTRICT	JULY 2020 AGING TRANSFER	\$8,000.00
34620	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$184.66
34621	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$62.50
34622	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$814.18
34623	12/11/20	P	BLUEGRASS AREA DEV DISTRICT	OCTOBER 2020 AGING TRANSFER	\$71,610.79
34624	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$320.00
34625	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$540.00
34626	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$87.00
34627	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$180.00
34628	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$154.92
34629	12/11/20	P	GROGAN'S INC.	INDIVIDUAL - NFSCP***	\$1,383.69
34630	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$40.15
34631	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$400.00
34632	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$172.38
34633	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$456.00
34634	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$501.19
34635	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$184.65
34636	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$579.95
34637	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$240.00
34638	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$165.00
34639	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$78.30
34640	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$131.80
34641	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$490.00
34642	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$350.00
34643	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$800.00
34644	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$291.88
34645	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$68.89
34646	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$345.00
34647	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$33.90
34648	12/11/20	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$135.30
34649	12/14/20	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING FAYETTE MATCH	\$3,051.08
34650	12/14/20	E	BG COMMUNITY ACTION	WOODFORD TITLE III B OCTOBER	\$5,472.00
34651	12/14/20	E	BG COMMUNITY ACTION	SCOTT TITLE III B OCTOBER	\$14,390.00
34652	12/14/20	E	BG COMMUNITY ACTION	NSIP OCTOBER 2020	\$55,965.56
34653	12/14/20	E	BG COMMUNITY ACTION	TITLE III B NUTRITION OCTOBER	\$3,300.00
34654	12/14/20	E	BG COMMUNITY ACTION	MERCER TITLE III B OCTOBER	\$13,190.10
34655	12/14/20	E	BG COMMUNITY ACTION	JESSAMINE TITLE III B OCTOBER	\$6,887.00
34656	12/14/20	E	BG COMMUNITY ACTION	GARRARD TITLE III B OCTOBER	\$7,176.00
34657	12/14/20	E	BG COMMUNITY ACTION	CASE MANAGEMENT OCTOBER 2020	\$16,875.84
34658	12/14/20	E	BG COMMUNITY ACTION	BOURBON TITLE III B OCTOBER	\$11,212.00
34659	12/14/20	E	BG COMMUNITY ACTION	ANDERSON TITLE III B OCTOBER	\$6,287.50
34660	12/14/20	E	ESTILL COUNTY FISCAL COURT	ESTILL TITLE III B OCTOBER	\$9,009.00
34661	12/14/20	E	FRANKLIN CO COUNCIL ON AGING	FRANKLIN TITLE III B OCTOBER	\$9,873.50
34662	12/14/20	E	HELP AT HOME, LLC	HELP AT HOME FAYETTE MATCH	\$10,828.51
34663	12/14/20	E	HARRISON CO COMMISSION ON AGIN	HARRISON TITLE III B OCTOBER	\$3,850.00
34664	12/14/20	E	INDEPENDENCE ASSISTANCE	INDIVIDUALS - NFSCP***	\$24,671.27

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 12/1/2020 to 12/31/2020

Check No.	Date	Status*	Payee Name	Description	Amount
34665	12/14/20	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL TITLE III B OCTOBER	\$5,358.09
34666	12/14/20	E	KENTUCKY RIVER FOOTHILLS CAP	CLARK TITLE III B OCTOBER	\$11,832.25
34667	12/14/20	E	KENTUCKY RIVER FOOTHILLS CAP	BEREA TITLE III B OCTOBER	\$5,372.00
34668	12/14/20	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN TITLE III B OCTOBER	\$1,344.00
34669	12/14/20	E	LFUCG-DIV OF COMMUNITY	LEXINGTON SENIOR CENTER	\$18,432.00
34670	12/14/20	E	LIFELINE HOMECARE INC	LIFELINE FAYETTE MATCH OCT 2020	\$42,941.36
34671	12/14/20	E	NICHOLAS CO SENIOR CITIZENS CE	NICHOLAS TITLE III B OCTOBER	\$2,532.00
34672	12/14/20	E	NURSING HOME OMBUDSMAN	OMBUDSMAN OCTOBER 2020	\$7,785.00
34673	12/14/20	E	NORTHERN KY LEGAL AID SOCIETY	LEGAL AID OCTOBER 2020	\$4,760.00
34674	12/14/20	P	BLUEGRASS AREA DEV DISTRICT	OCTOBER 2020 AGING TRANSFER	\$1,036.85
34675	12/15/20	E	BG COMMUNITY ACTION	WOODFORD COUNTY OCTOBER	\$4,500.50
34676	12/15/20	E	BG COMMUNITY ACTION	SCOTT COUNTY OCTOBER 2020	\$8,367.00
34677	12/15/20	E	BG COMMUNITY ACTION	NUTRITION OCTOBER 2020	\$137,874.43
34678	12/15/20	E	BG COMMUNITY ACTION	MERCER COUNTY OCTOBER 2020	\$9,800.00
34679	12/15/20	E	BG COMMUNITY ACTION	JESSAMINE COUNTY OCTOBER 2020	\$8,833.00
34680	12/15/20	E	BG COMMUNITY ACTION	GARRARD COUNTY OCTOBER 2020	\$2,088.00
34681	12/15/20	E	BG COMMUNITY ACTION	BOURBON COUNTY OCTOBER 2020	\$1,768.50
34682	12/15/20	E	BG COMMUNITY ACTION	ANDERSON COUNTY OCTOBER 2020	\$4,779.00
34683	12/15/20	E	BOYLE CO SENIOR CITIZENS CENTE	BOYLE COUNTY OCTOBER 2020	\$20,650.00
34684	12/15/20	E	ESTILL COUNTY FISCAL COURT	ESTILL COUNTY OCTOBER 2020	\$2,813.45
34685	12/15/20	E	FRANKLIN CO COUNCIL ON AGING	FRANKLIN COUNTY OCTOBER 2020	\$17,282.22
34686	12/15/20	E	HARRISON CO COMMISSION ON AGIN	HARRISON COUNTY OCTOBER 2020	\$5,695.50
34687	12/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	RICHMOND/MADISON OCTOBER 2020	\$10,772.50
34688	12/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL COUNTY OCTOBER 2020	\$10,248.10
34689	12/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	CLARK COUNTY OCTOBER 2020	\$7,965.00
34690	12/15/20	E	KENTUCKY RIVER FOOTHILLS CAP	BEREA/MADISON OCTOBER 2020	\$6,431.50
34691	12/15/20	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY OCTOBER 2020	\$8,595.25
34692	12/15/20	E	NICHOLAS CO SENIOR CITIZENS CE	NICHOLAS COUNTY OCTOBER 2020	\$2,666.20
34693	12/17/20	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY CHFS OCTOBER	\$14,709.50
34694	12/18/20	P	MASTERCARD2/REPUBLIC BANK	NOVEMBER STATEMENT 12/7/2020	\$2,961.94
34695	12/30/20	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY CHFS NOVEMBER	\$11,011.00
BANK TB02 REGISTER TOTAL:					\$692,047.63
BANK ID: TB03 - TRADITIONAL BANK					103.00000.00.0
47030	12/02/20	P	BLUEGRASS AREA DEV DISTRICT	OCTOBER 2020 WIOA TRANSFER	\$77,071.98
47031	12/10/20	E	RESCARE WORKFORCE SERVICES	RESCARE SEPTEMBER 2020	\$26,452.47
BANK TB03 REGISTER TOTAL:					\$103,524.45
BANK ID: TB09 - TRADITIONAL BANK					109.00000.00.0
1045	12/04/20	P	CARING ABOUT TREASURED STRAYS	BLUEGRASS CAT POWELL CO	\$6,920.00
1046	12/04/20	P	CRITTERS WITHOUT LITTERS	BLUEGRASS CAT MERCER CO	\$1,690.00
1047	12/04/20	P	NOBLE VIEW VETERINARY CLINIC	BLUEGRASS CAT SCOTT CO	\$3,185.00
1048	12/04/20	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT	\$4,875.00
1049	12/11/20	P	HARRISON VETERINARY CLINIC	BLUEGRASS CAT HARRISON CO	\$3,510.00
1050	12/11/20	P	SKIPWORTH VETERINARY CLINIC	BLUEGRASS CAT MADISON CO NOV	\$2,145.00
1051	12/11/20	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT CLARK CO NOV	\$2,340.00
1052	12/18/20	P	CRITTERS WITHOUT LITTERS	BLUEGRASS CAT MERCER	\$325.00
1053	12/18/20	P	DANVILLE-BOYLE COUNTY HUMANE	BLUEGRASS CAT BOYLE CO	\$4,517.50
1054	12/18/20	P	STANFORD VETERINARY HOSPITAL	BLUEGRASS	\$1,105.00
1055	12/18/20	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT GARRARD CO	\$4,875.00
1056	12/23/20	P	FRANKLIN COUNTY HUMANE	BLUEGRASS CAT FRANKLIN CO NOV	\$2,500.00
1057	12/30/20	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT ANDERSON CO	\$1,625.00
BANK TB09 REGISTER TOTAL:					\$39,612.50
BANK ID: TB12 - TRADITIONAL BANK					112.00000.00.0
14801	12/02/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$24,934.32
14802	12/02/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$90,243.02
14803	12/02/20	P	CASEY BAILEY & MAINES, PLLC	GARNISHMENT	\$75.00
14804	12/02/20	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$254.77
14805	12/02/20	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$237.11

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 12/1/2020 to 12/31/2020

Check No.	Date	Status*	Payee Name	Description	Amount
14806	12/02/20	P	FOWLER BELL PLLC	GARNISHMENT	\$66.64
14807	12/02/20	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$6.21
14808	12/03/20	P	BGADD	Funds Transfer	\$125,000.00
14809	12/04/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$41.95
14810	12/04/20	P	COLLINS RESPIRATORY CARE, INC	INDIVIDUAL - PDS****	\$800.00
14811	12/04/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$8.35
14812	12/04/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$128.49
14813	12/04/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$180.82
14814	12/04/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$685.87
14815	12/04/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$142.00
14816	12/04/20	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$1,071.84
14817	12/08/20	P	TRADITIONAL BANK	STATE TAX	\$2,437.82
14817	12/08/20	V 12/8/20	TRADITIONAL BANK	STATE TAX	(\$2,437.82)
14818	12/08/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$902.53
14819	12/08/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$2,436.22
14820	12/15/20	P	GEORGETOWN/SCOTT COUNTY REV	SCOTT COUNTY TAX	\$1,746.06
14821	12/15/20	P	LFUCG	LEXINGTON CITY TAX	\$8,303.07
14822	12/16/20	P	CASEY BAILEY & MAINES, PLLC	GARNISHMENT	\$75.00
14823	12/16/20	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$254.77
14824	12/16/20	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$237.11
14825	12/16/20	P	FOWLER BELL PLLC	GARNISHMENT	\$66.64
14826	12/16/20	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$6.21
14827	12/16/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$25,735.70
14828	12/16/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$92,727.71
14829	12/17/20	P	BGADD	FUNDS TRANSFER	\$75,000.00
14830	12/17/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$27.31
14831	12/17/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$27.60
14832	12/17/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$55.86
14833	12/17/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$80.52
14834	12/17/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$57.21
14835	12/17/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$59.25
14836	12/17/20	P	REPUBLIC BANK	KARES BACKGROUND CHECKS	\$100.00
14837	12/17/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$84.63
14838	12/17/20	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$59.15
14839	12/17/20	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$1,814.19
14840	12/30/20	P	KENTUCKY STATE TREASURER	STATE TAX	\$25,244.99
14841	12/30/20	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$91,009.46
14842	12/30/20	P	CASEY BAILEY & MAINES, PLLC	GARNISHMENT	\$75.00
14843	12/30/20	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$254.77
14844	12/30/20	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$237.11
14845	12/30/20	P	FOWLER BELL PLLC	GARNISHMENT	\$66.64
14846	12/30/20	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$6.21
14847	12/30/20	P	BGADD	Funds Transfer	\$160,000.00
BANK TB12 REGISTER TOTAL:					\$730,627.31

BANK ID: TRADITIONAL BANK - CDO Payroll

EFT/CHECK	12/02/20	P	PDS (CDO) PAYROLL *****	\$513,892.25
EFT/CHECK	12/16/20	P	PDS (CDO) PAYROLL *****	\$511,841.83
EFT/CHECK	12/30/20	P	PDS (CDO) PAYROLL *****	\$503,877.70
BANK CDO OPERATING REGISTER TOTAL:				\$1,529,611.78

GRAND TOTAL : \$3,460,907.11

* 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.