

Bluegrass Area Development District
Statement of Financial Position
As of 1/31/2021

Assets

Current Assets

CASH OPERATING	\$29,413.82	
CASH AGING	43,662.18	
CASH WIOA	5,685.15	
CASH PAYROLL	1,351.35	
INVESTMENTS MM	382,470.36	
INVESTMENTS CD	321,844.91	
CASH BLUEGRASS CAT	71,438.81	
CASH CDO PAYROLL	(24,841.45)	
CASH CDO OPERATING	434,928.73	
CASH TENANT	6,199.54	
PREPAID EXPENSE	21,923.25	
A/R FEDERAL	874,337.10	
A/R STATE	76,464.45	
A/R LOCAL	93,068.92	
A/R OTHER	201,581.60	
REIMBURSABLE RECEIVABLE	(726.80)	
CDO ALLOWANCE FOR BAD DEBT	(175,622.93)	
Total Current Assets		\$2,363,178.99

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	(401,855.00)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(9,958.26)	
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	(427,357.38)	
ACCUMULATED DEPRECIATION PARKING LOT	(14,962.58)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(62,540.09)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(77,132.41)	
Total Property & Equipment		\$2,311,315.15

Other Assets

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

Total Assets

\$6,806,346.14

Bluegrass Area Development District
Statement of Financial Position
As of 1/31/2021

Liabilities and Net Assets

Current Liabilities

ACCOUNTS PAYABLE BLUEGRASS CAT	\$1,930.00	
ACCOUNTS PAYABLE OPERATING	40,091.70	
ACCOUNTS PAYABLE AGING	554,021.36	
ACCOUNTS PAYABLE WIOA	39,365.77	
ACCOUNTS PAYABLE CDO	78,846.64	
INTEREST PAYABLE AGING	205.69	
INTEREST PAYABLE WIOA	133.28	
COUNTY SCHOOL TAX PAYABLE	718.21	
125 VOUCHER DEDUCTION PAYABLE	(4,466.67)	
MISCELLANEOUS WITHHOLDINGS	168.34	
PENSION CERS EMPLOYEE	(438.54)	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	206.85	
VISION INSURANCE PAYABLE	(370.77)	
DENTAL INSURANCE PAYABLE	(1,461.58)	
HEALTH INSURANCE PAYABLE	2,174.72	
LIFE INSURANCE PAYABLE	18.54	
ANNUAL LEAVE PAYABLE	318,796.15	
HOLIDAY LEAVE PAYABLE	(51,238.84)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	59,224.73	
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	(1,906.75)	
COUNTY SCHOOL TAX PAYABLE CDO	(885.85)	
MISCELLANEOUS WITHHOLDINGS CDO	(2,162.31)	
BACKGROUND CHECKS SCL II	2,765.00	
BACKGROUND CHECKS CDO	975.00	
BACKGROUND CHECKS KARES	(5,279.10)	
Total Current Liabilities		\$1,250,469.09

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

\$12,778,885.17

Bluegrass Area Development District
Statement of Financial Position
As of 1/31/2021

Net Assets

FUND BALANCE	(\$6,133,512.34)
Current Year FUND BALANCE	160,973.31

Total Net Assets (\$5,972,539.03)

Total Liabilities and Net Assets \$6,806,346.14

Bluegrass Area Development District
Statement of Activities
For the period of 1/1/2021 through 1/31/2021

Revenues

FEDERAL REVENUE	\$1,371,820.12
STATE REVENUE	1,871,475.08
LOCAL REVENUE	16,034.39
LOCAL REVENUE - INTEREST/OTHER	63,449.06
LOCAL REVENUE - RENT	6,892.64
Total Revenues	\$3,329,671.29

Expenses

DIRECT SALARIES	\$203,699.43
DIRECT SALARIES CDO	1,104,988.53
DIRECT BENEFITS	146,057.78
DIRECT BENEFITS CDO	54,807.11
DIRECT ANNUAL LEAVE	16,191.84
DIRECT POSTAGE	3,041.30
DIRECT PHONE	4,147.78
DIRECT TRAVEL	576.81
DIRECT EQUIPMENT PURCHASE	16,474.00
DIRECT SUPPLIES	644.06
DIRECT COMPUTER SUPPLIES/SOFTW	6,056.59
DIRECT LEGAL FEES	681.50
DIRECT PRINTING & PUBLISHING	230.15
DIRECT OTHER	972.23
DIRECT TEMP SERVICES	13,519.03
DIRECT PROFESSIONAL DEVELOP	598.00
TENANT BUILDING COSTS	2,245.86
C/S CONTRACTS	1,085,989.44
C/S CAREER CENTER	14,868.61
CONTRACT SERVICES CP	8,344.80
CONTRACT SERVICES AGING	558,207.25
INDIRECT SALARIES	48,089.48
INDIRECT BENEFITS	42,189.42
INDIRECT SUPPLIES	347.60
INDIRECT DUES, FEES, SUBSCRIPT	690.63
INDIRECT LEGAL FEES	999.96
INDIRECT PRINTING/PUBLISHING	(151.10)
INDIRECT OTHER	233.29
INDIRECT PROFESSIONAL DEVELOPM	(0.02)
INDIRECT COMPUTER SUPPLIES/SOF	2,366.72
INDIRECT EQUIP PURCHASE	(0.05)
INDIRECT POSTAGE EXPENSE	(480.55)
INDIRECT PHONE EXPENSE	2,572.94
INDIRECT EQUIP DEPRECIATION	341.12
INDIRECT AUDIT FEES	0.03
INDIRECT OFFICE INSURANCE	0.02
INDIRECT COMPUTER SERVICE	0.23
INDIRECT II JANITORIAL	3,636.51
INDIRECT II UTILITIES ELECTRIC	6,712.92
INDIRECT II UTILITIES WATER	152.40
INDIRECT II UTILITIES SEWER	147.22
INDIRECT II GARBAGE/LANDFILL U	184.14
INDIRECT II LANDSCAPING EXPENS	669.61
INDIRECT II REPAIRS AND MAINTEN	313.03
INDIRECT II HVAC REPAIRS AND M	1,332.11

Bluegrass Area Development District
Statement of Activities
For the period of 1/1/2021 through 1/31/2021

INDIRECT II ELEVATOR REPAIRS/M	104.66
INDIRECT II PROPERTY INSURANCE	(0.02)
INDIRECT II DEPRECIATION BUILDI	6,262.62
INDIRECT II DEPRECIATION IMPRV	1,591.60
Total Expenses	<u>\$3,360,648.62</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets (\$30,977.33)

Net Assets At Beginning Of Period (\$5,941,561.70)

Net Assets At End Of Period (\$5,972,539.03)

Bluegrass Area Development District
Statement of Activities (YTD)
As of 1/31/2021

Revenues

FEDERAL REVENUE	\$4,935,395.44
STATE REVENUE	13,777,094.03
LOCAL REVENUE	159,774.32
LOCAL MATCH REVENUE	390.00
LOCAL REVENUE - CONTRIBUTIONS	91,055.98
LOCAL REVENUE - INTEREST/OTHER	194,945.09
LOCAL REVENUE - RENT	48,248.48
Total Revenues	\$19,206,903.34

Expenses

DIRECT SALARIES	\$1,165,477.79
DIRECT SALARIES CDO	9,757,503.20
DIRECT BENEFITS	734,369.76
DIRECT BENEFITS CDO	506,703.38
DIRECT ANNUAL LEAVE	90,501.18
DIRECT POSTAGE	13,981.57
DIRECT PHONE	28,180.71
DIRECT TRAVEL	3,389.49
DIRECT EQUIPMENT PURCHASE	17,647.00
DIRECT SUPPLIES	7,016.88
DIRECT COMPUTER SUPPLIES/SOFTW	45,853.97
DIRECT FEES	14,630.60
DIRECT LEGAL FEES	7,619.75
DIRECT PRINTING & PUBLISHING	8,658.44
DIRECT OTHER	6,486.78
DIRECT TEMP SERVICES	51,103.76
DIRECT PROFESSIONAL DEVELOP	2,921.00
DIRECT GIS MILEAGE EXPENSE	(28.47)
TENANT BUILDING COSTS	12,073.80
C/S CONTRACTS	1,895,288.98
C/S BOARD STRATEGIC PLAN	37,158.58
C/S MARKETING	732.53
C/S CAREER CENTER	68,067.56
C/S EMPLOYERS ASSESSMENTS	2,121.60
CONTRACT SERVICES CP	8,344.80
CONTRACT SERVICES AGING	3,729,562.76
INDIRECT SALARIES	291,807.59
INDIRECT BENEFITS	208,738.22
INDIRECT TRAVEL	67.05
INDIRECT SUPPLIES	3,097.70
INDIRECT DUES, FEES, SUBSCRIPT	24,395.06
INDIRECT LEGAL FEES	5,999.97
INDIRECT PRINTING/PUBLISHING	11,432.84
INDIRECT OTHER	1,661.54
INDIRECT PROFESSIONAL DEVELOPM	24.98
INDIRECT COMPUTER SUPPLIES/SOF	27,461.46
INDIRECT EQUIP PURCHASE	2,239.35
INDIRECT EQUIP RENT/MAINT	6,180.12

Bluegrass Area Development District
Statement of Activities (YTD)
As of 1/31/2021

INDIRECT POSTAGE EXPENSE	2,789.16
INDIRECT PHONE EXPENSE	10,817.30
INDIRECT EQUIP DEPRECIATION	2,387.71
INDIRECT AUDIT FEES	41,600.03
INDIRECT OFFICE INSURANCE	38,253.15
INDIRECT COMPUTER SERVICE	18,515.22
INDIRECT II JANITORIAL	25,630.27
INDIRECT II UTILITIES ELECTRIC	29,772.06
INDIRECT II UTILITIES WATER	968.03
INDIRECT II UTILITIES SEWER	1,160.39
INDIRECT II GARBAGE/LANDFILL U	1,103.38
INDIRECT II LANDSCAPING EXPENS	3,463.65
INDIRECT II REPAIRS AND MAINT	4,416.71
INDIRECT II HVAC REPAIRS AND M	2,664.32
INDIRECT II ELEVATOR REPAIRS/M	627.63
INDIRECT II PROPERTY INSURANCE	8,309.36
INDIRECT II DEPRECIATION BUILDI	43,838.22
INDIRECT II DEPRECIATION IMPRV	11,140.16
Total Expenses	<u>\$19,045,930.03</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets	\$160,973.31
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Net Assets At Beginning Of Year	<u>(\$6,133,512.34)</u>
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Net Assets At End Of Year	<u><u>(\$5,972,539.03)</u></u>
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Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 1/31/2021

Year to Date

Cash Flows from Operating Activities

Change in net assets \$160,973.31

Adjustments

(To convert net assets to cash basis)

Decrease in A/R FEDERAL	\$952,206.58
Decrease in A/R STATE	\$538,710.63
Increase in A/R LOCAL	(\$18,801.45)
Decrease in A/R OTHER	\$4,736.52
Decrease in REIMBURSABLE RECEIVABLE	\$726.80
Decrease in A/R UNBILLED	\$18,493.61
Decrease in PREPAID EXPENSE	\$22,378.29
Increase in Depreciation Expense	\$1,505.34
Increase in Depreciation Expense	\$882.37
Increase in Depreciation Expense	\$38,850.67
Increase in Depreciation Expense	\$4,987.53
Increase in Depreciation Expense	\$6,491.87
Increase in Depreciation Expense	\$4,648.18
Decrease in ACCOUNTS PAYABLE OPERATING	(\$95,608.42)
Decrease in ACCOUNTS PAYABLE AGING	(\$758,547.72)
Decrease in ACCOUNTS PAYABLE WIOA	(\$429,632.21)
Decrease in ACCOUNTS PAYABLE CDO	(\$67,236.31)
Decrease in ACCOUNTS PAYABLE BLUEGRASS CAT	(\$4,310.00)
Increase in INTEREST PAYABLE AGING	\$205.69
Increase in INTEREST PAYABLE WIOA	\$133.28
Decrease in FICA PAYABLE	(\$19,492.04)
Increase in 125 VOUCHER DEDUCTION PAYABLE	\$4,843.25
Decrease in MISCELLANEOUS WITHHOLDINGS	(\$113.15)
Decrease in IRS 457 EMPLOYEE WITHHOLDINGS	(\$1,827.00)
Decrease in PENSION CERS EMPLOYEE	(\$147.56)
Increase in AFLAC PAYABLE	\$4.21
Decrease in VISION INSURANCE PAYABLE	(\$633.14)
Decrease in DENTAL INSURANCE PAYABLE	(\$2,484.68)
Decrease in HEALTH INSURANCE PAYABLE	(\$32,633.63)
Decrease in LIFE INSURANCE PAYABLE	(\$5.84)
Decrease in ANNUAL LEAVE PAYABLE	(\$33,101.57)
Decrease in HOLIDAY LEAVE PAYABLE	(\$37,206.33)
Increase in SICK LEAVE PAYABLE	\$59,224.73
Decrease in OWED TO GRANTOR	(\$11,031.00)
Decrease in EMPLOYEE'S ASSOCIATION DUES	(\$48.00)
Decrease in MISCELLANEOUS WITHHOLDINGS CDO	(\$53.57)
Increase in BACKGROUND CHECKS SCL II	\$1,125.00
Increase in BACKGROUND CHECKS CDO	\$550.20
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	(\$5,542.78)
Decrease in CITY WITHHOLDING TAXES PAYABLE	(\$7,770.71)
Decrease in COUNTY SCHOOL TAX PAYABLE	(\$1,002.87)
Increase in STATE WITHHOLDING TAXES PAYABLE CDO	\$0.21
Decrease in CITY WITHHOLDING TAXES PAYABLE CDO	(\$1,639.11)
Decrease in COUNTY SCHOOL TAX PAYABLE CDO	(\$137.07)
Decrease in UNEARNED REVENUE	(\$54,413.50)

Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 1/31/2021

Total Adjustments	(\$23,718.10)
Net Cash used by Operating activities	\$137,255.21
<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>	\$137,255.21
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$1,134,898.19
<u>Cash and Cash Equivalents at End of Period</u>	\$1,272,153.40

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 1/1/2021 Through 1/31/2021
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
Revenues					
FEDERAL REVENUE	\$192,242.62	\$2,365,578.52	\$5,131,333.34	\$(2,765,754.82)	(53.9)%
STATE REVENUE	1,814,896.38	13,496,047.40	22,618,845.42	(9,122,798.02)	(40.3)
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	\$2,007,139.00	\$15,908,328.86	\$27,762,568.76	\$(11,854,239.90)	(42.7)%
Program Expenses					
DIRECT SALARIES	\$116,113.68	\$670,683.07	\$1,326,402.81	\$655,719.74	49.4%
DIRECT BENEFITS	84,426.13	433,611.47	715,081.26	281,469.79	39.4
DIRECT ANNUAL LEAVE	8,644.69	46,555.39	74,961.19	28,405.80	37.9
DIRECT POSTAGE	3,035.80	13,269.77	21,500.00	8,230.23	38.3
DIRECT PHONE	2,262.02	16,503.67	21,500.00	4,996.33	23.2
DIRECT TRAVEL	61.23	583.05	44,500.00	43,916.95	98.7
DIRECT EQUIPMENT PURCHASE	0.00	1,173.00	5,250.00	4,077.00	77.7
DIRECT SUPPLIES	414.23	5,634.73	12,000.00	6,365.27	53.0
DIRECT COMPUTER SUPPLIES/SOFTWARE	4,585.16	41,866.14	59,500.00	17,633.86	29.6
DIRECT FEES	0.00	4,066.60	8,000.00	3,933.40	49.2
DIRECT PRINTING & PUBLISHING	146.92	6,017.07	15,000.00	8,982.93	59.9
DIRECT OTHER	310.60	2,461.70	3,700.00	1,238.30	33.5
DIRECT TEMP SERVICES	13,519.03	51,103.76	42,000.00	(9,103.76)	(21.7)
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	\$233,519.49	\$1,295,368.98	\$2,465,655.00	\$1,170,286.02	47.5%
Contract Goods and Services					
CDO EMPLOYEE WAGES/LABOR	\$1,104,988.53	\$9,757,503.20	\$16,247,674.00	\$6,490,170.80	39.9%
CDO EMPLOYEE BENEFITS	54,807.11	506,703.38	920,000.00	413,296.62	44.9
CONTRACT SERVICES	558,207.25	3,729,562.76	7,209,471.47	3,479,908.71	48.3
Total Contract Goods and Services	\$1,718,002.89	\$13,993,769.34	\$24,377,145.47	\$10,383,376.13	42.6%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 1/1/2021 Through 1/31/2021
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$54,578.92	\$405,406.46	\$764,123.86	\$358,717.40	46.9%
INDIRECT COST POOL II	12,069.17	77,361.53	151,643.99	74,282.46	49.0
Total General & Administrative Expenses	<u>\$66,648.09</u>	<u>\$482,767.99</u>	<u>\$915,767.85</u>	<u>\$432,999.86</u>	<u>47.3%</u>
Total Expenses	<u>\$2,018,170.47</u>	<u>\$15,771,906.31</u>	<u>\$27,758,568.32</u>	<u>\$11,986,662.01</u>	<u>43.2%</u>
Net Income (Loss)	<u>\$(11,031.47)</u>	<u>\$136,422.55</u>	<u>\$4,000.44</u>	<u>\$132,422.11</u>	<u>3310.2%</u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 1/1/2021 Through 1/31/2021
Program: Community Planning

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$0.00	\$127,444.57	\$314,806.18	\$(187,361.61)	(59.5)%
STATE REVENUE	56,578.70	281,046.63	474,254.99	(193,208.36)	(40.7)
LOCAL REVENUE	16,034.39	113,461.38	514,121.16	(400,659.78)	(77.9)
Net Revenues	\$72,613.09	\$521,952.58	\$1,303,182.33	\$(781,229.75)	(59.9)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$51,194.92	\$275,976.76	\$556,428.99	\$280,452.23	50.4%
DIRECT BENEFITS	34,829.54	165,878.21	285,473.96	119,595.75	41.9
DIRECT ANNUAL LEAVE	4,407.68	22,042.82	35,903.17	13,860.35	38.6
DIRECT POSTAGE	5.50	594.30	600.00	5.70	1.0
DIRECT PHONE	458.16	3,944.63	8,000.00	4,055.37	50.7
DIRECT TRAVEL	515.58	2,618.85	12,000.00	9,381.15	78.2
DIRECT EQUIPMENT PURCHASE	11,490.00	11,490.00	10,000.00	(1,490.00)	(14.9)
DIRECT SUPPLIES	71.25	130.27	750.00	619.73	82.6
DIRECT COMPUTER SUPPLIES/SOFTWARE	176.46	828.15	7,500.00	6,671.85	89.0
DIRECT FEES	0.00	549.00	1,500.00	951.00	63.4
DIRECT PRINTING & PUBLISHING	2.52	1,403.76	1,000.00	(403.76)	(40.4)
DIRECT OTHER	123.80	1,345.41	4,000.00	2,654.59	66.4
DIRECT MEETING EXPENSE	0.00	0.00	500.00	500.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	0.00	440.00	6,500.00	6,060.00	93.2
DIRECT VEHICLE MILEAGE EXPENSE	0.00	(30.03)	(4,000.00)	(3,969.97)	(99.2)
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	\$103,275.41	\$487,212.13	\$929,656.12	\$442,443.99	47.6%
<u>Contract Goods and Services</u>					
CONTRACTS	\$8,344.80	\$8,344.80	\$0.00	\$(8,344.80)	0.0%
Total Contract Goods and Services	\$8,344.80	\$8,344.80	\$0.00	\$(8,344.80)	0.0%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$24,083.57	\$162,212.88	\$311,924.58	\$149,711.70	48.0%
INDIRECT COST POOL II	5,246.87	30,954.19	61,601.64	30,647.45	49.8
Total General & Administrative Expenses	\$29,330.44	\$193,167.07	\$373,526.22	\$180,359.15	48.3%
Total Expenses	\$140,950.65	\$688,724.00	\$1,303,182.34	\$614,458.34	47.2%
Net Income (Loss)	\$(68,337.56)	\$(166,771.42)	\$(0.01)	\$(166,771.41)	#####

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 1/1/2021 Through 1/31/2021
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$1,179,577.50	\$2,442,372.35	\$5,376,890.43	\$(2,934,518.08)	(54.6)%
Net Revenues	\$1,179,577.50	\$2,442,372.35	\$5,376,890.43	\$(2,934,518.08)	(54.6)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$36,012.51	\$216,840.44	\$479,510.43	\$262,669.99	54.8%
DIRECT BENEFITS	26,611.12	133,862.45	270,979.96	137,117.51	50.6
DIRECT ANNUAL LEAVE	2,952.13	15,874.48	28,320.17	12,445.69	43.9
DIRECT POSTAGE	0.00	117.50	500.00	382.50	76.5
DIRECT PHONE	1,427.60	7,731.62	15,000.00	7,268.38	48.5
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	4,984.00	4,984.00	2,500.00	(2,484.00)	(99.4)
DIRECT SUPPLIES	158.58	1,224.20	3,000.00	1,775.80	59.2
DIRECT COMPUTER SUPPLIES/SOFTWARE	1,294.97	3,146.67	4,000.00	853.33	21.3
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	1.64	610.25	6,000.00	5,389.75	89.8
DIRECT OTHER	537.83	2,525.83	6,000.00	3,474.17	57.9
DIRECT MEETING EXPENSE	0.00	0.00	3,000.00	3,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	598.00	643.00	10,000.00	9,357.00	93.6
DIRECT VEHICLE MILEAGE EXPENSE	0.00	0.00	500.00	500.00	100.0
Total Program Expenses	\$74,578.38	\$403,002.78	\$846,310.56	\$443,307.78	52.4%
<u>Contract Goods and Services</u>					
CONTRACTS	\$1,069,454.44	\$1,777,971.48	\$4,021,360.00	\$2,243,388.52	55.8%
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	14,868.61	68,067.56	115,000.00	46,932.44	40.8
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	\$1,084,323.05	\$1,886,051.75	\$4,204,951.43	\$2,318,899.68	55.1%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 1/1/2021 Through 1/31/2021
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$16,920.04	\$128,749.30	\$271,796.96	\$143,047.66	52.6%
INDIRECT COST POOL II	3,756.03	24,568.52	53,831.46	29,262.94	54.4
Total General & Administrative Expenses	<u>\$20,676.07</u>	<u>\$153,317.82</u>	<u>\$325,628.42</u>	<u>\$172,310.60</u>	<u>52.9%</u>
Total Expenses	<u>\$1,179,577.50</u>	<u>\$2,442,372.35</u>	<u>\$5,376,890.41</u>	<u>\$2,934,518.06</u>	<u>54.6%</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 1/1/2021 Through 1/31/2021
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	932.98	5,836.22	18,000.00	(12,163.78)	(67.6)
LOCAL REVENUE - RENT	6,892.64	48,248.48	82,711.68	(34,463.20)	(41.7)
LOCAL REVENUE - OTHER	62,516.08	190,826.31	200,600.00	(9,773.69)	(4.9)
LOCAL REVENUE - OTHER	0.00	(1,717.44)	0.00	(1,717.44)	0.0
Net Revenues	\$70,341.70	\$334,249.55	\$450,968.68	\$(116,719.13)	(25.9)%
<u>Program Expenses</u>					
TENANT BUILDING COSTS	\$2,245.86	\$12,073.80	\$28,786.08	\$16,712.28	58.1%
DIRECT SALARIES	378.32	1,977.52	8,000.00	6,022.48	75.3
DIRECT BENEFITS	190.99	1,017.63	0.00	(1,017.63)	0.0
DIRECT ANNUAL LEAVE	187.34	6,028.49	0.00	(6,028.49)	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	681.50	1,806.00	0.00	(1,806.00)	0.0
DIRECT PRINTING & PUBLISHING	79.07	627.36	0.00	(627.36)	0.0
DIRECT OTHER	0.00	153.84	40,000.00	39,846.16	99.6
Total Program Expenses	\$3,763.08	\$24,300.12	\$76,786.08	\$52,485.96	68.4%
<u>Contract Goods and Services</u>					
CONTRACTS	\$16,535.00	\$117,317.50	\$200,600.00	\$83,282.50	41.5%
Total Contract Goods and Services	\$16,535.00	\$117,317.50	\$200,600.00	\$83,282.50	41.5%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$158.19	\$1,099.81	\$0.00	\$(1,099.81)	0.0%
INDIRECT COST POOL II	34.73	209.94	0.00	(209.94)	0.0
Total General & Administrative Expenses	\$192.92	\$1,309.75	\$0.00	\$(1,309.75)	0.0%
Total Expenses	\$20,491.00	\$142,927.37	\$277,386.08	\$134,458.71	48.5%
Net Income (Loss)	\$49,850.70	\$191,322.18	\$173,582.60	\$17,739.58	10.2%

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2021 through 1/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
410.92000.20.4						DIRECT SALARIES			\$1,599.20
22461	GJE	4468144	01/01/21		9894/4432557	Salary Bi-Weekly 1/1/2021	\$23.85	-	\$1,623.05
22577	GJE	4519291	01/15/21		9955/4489123	Salary Bi-Weekly 1/15/2021	\$143.08	-	\$1,766.13
22579	GJE	4530341	01/29/21		10015/4500110	Salary Bi-Weekly 1/29/2021	\$63.59	-	\$1,829.72
22579	GJE	4530342	01/29/21		10022/4501154	Salary Bi-Weekly 1/29/2021	\$147.80	-	\$1,977.52
DIRECT SALARIES TOTALS:							\$378.32	\$0.00	\$1,977.52
420.92000.20.4						DIRECT BENEFITS			\$826.64
22461	GJE	4469783	01/01/21		9894/4432584	SSI Bi-Weekly 1/1/2021	\$1.48	-	\$828.12
22461	GJE	4469784	01/01/21		9894/4432598	Medicare Bi-Weekly 1/1/2021	\$0.35	-	\$828.47
22461	GJE	4469785	01/01/21		9894/4432620	Sick Bi-Weekly 1/1/2021	\$1.10	-	\$829.57
22461	GJE	4469786	01/01/21		9894/4432635	Holiday Bi-Weekly 1/1/2021	\$1.01	-	\$830.58
22461	GJE	4469787	01/01/21		9894/4432663	HealthIns Bi-Weekly 1/1/2021	\$2.60	-	\$833.18
22461	GJE	4469788	01/01/21		9894/4432677	Vision Bi-Weekly 1/1/2021	\$0.05	-	\$833.23
22461	GJE	4469789	01/01/21		9894/4432718	Dental 2 Bi-Weekly 1/1/2021	\$0.11	-	\$833.34
22461	GJE	4469790	01/01/21		9894/4432739	CERS Co Bi-Weekly 1/1/2021	\$5.74	-	\$839.08
22577	GJE	4520895	01/15/21		9955/4489151	SSI Bi-Weekly 1/15/2021	\$8.86	-	\$847.94
22577	GJE	4520896	01/15/21		9955/4489165	Medicare Bi-Weekly 1/15/2021	\$2.07	-	\$850.01
22577	GJE	4520897	01/15/21		9955/4489186	Sick Bi-Weekly 1/15/2021	\$6.60	-	\$856.61
22577	GJE	4520898	01/15/21		9955/4489201	Holiday Bi-Weekly 1/15/2021	\$6.05	-	\$862.66
22577	GJE	4520899	01/15/21		9955/4489229	HealthIns Bi-Weekly 1/15/2021	\$15.57	-	\$878.23
22577	GJE	4520900	01/15/21		9955/4489243	Vision Bi-Weekly 1/15/2021	\$0.28	-	\$878.51
22577	GJE	4520901	01/15/21		9955/4489272	Basic Life Bi-Weekly 1/15/2021	\$0.03	-	\$878.54
22577	GJE	4520902	01/15/21		9955/4489286	Dental 2 Bi-Weekly 1/15/2021	\$0.65	-	\$879.19
22577	GJE	4520903	01/15/21		9955/4489307	CERS Co Bi-Weekly 1/15/2021	\$34.43	-	\$913.62
22579	GJE	4531989	01/29/21		10015/4500137	SSI Bi-Weekly 1/29/2021	\$3.94	-	\$917.56
22579	GJE	4531990	01/29/21		10015/4500151	Medicare Bi-Weekly 1/29/2021	\$0.92	-	\$918.48
22579	GJE	4531991	01/29/21		10015/4500172	Sick Bi-Weekly 1/29/2021	\$2.93	-	\$921.41
22579	GJE	4531992	01/29/21		10015/4500187	Holiday Bi-Weekly 1/29/2021	\$2.69	-	\$924.10
22579	GJE	4531993	01/29/21		10015/4500215	HealthIns Bi-Weekly 1/29/2021	\$6.92	-	\$931.02
22579	GJE	4531994	01/29/21		10015/4500229	Vision Bi-Weekly 1/29/2021	\$0.12	-	\$931.14
22579	GJE	4531995	01/29/21		10015/4500258	Basic Life Bi-Weekly 1/29/2021	\$0.01	-	\$931.15
22579	GJE	4531996	01/29/21		10015/4500272	Dental 2 Bi-Weekly 1/29/2021	\$0.29	-	\$931.44
22579	GJE	4531997	01/29/21		10015/4500293	CERS Co Bi-Weekly 1/29/2021	\$15.30	-	\$946.74
22579	GJE	4531998	01/29/21		10022/4501186	SSI Bi-Weekly 1/29/2021	\$9.16	-	\$955.90
22579	GJE	4531999	01/29/21		10022/4501202	Medicare Bi-Weekly 1/29/2021	\$2.14	-	\$958.04
22579	GJE	4532000	01/29/21		10022/4501226	Sick Bi-Weekly 1/29/2021	\$6.82	-	\$964.86
22579	GJE	4532001	01/29/21		10022/4501243	Holiday Bi-Weekly 1/29/2021	\$6.25	-	\$971.11
22579	GJE	4532002	01/29/21		10022/4501267	HealthIns Bi-Weekly 1/29/2021	\$10.38	-	\$981.49
22579	GJE	4532003	01/29/21		10022/4501283	Vision Bi-Weekly 1/29/2021	\$0.13	-	\$981.62
22579	GJE	4532004	01/29/21		10022/4501316	Basic Life Bi-Weekly 1/29/2021	\$0.02	-	\$981.64
22579	GJE	4532005	01/29/21		10022/4501332	Dental 2 Bi-Weekly 1/29/2021	\$0.43	-	\$982.07
22579	GJE	4532006	01/29/21		10022/4501356	CERS Co Bi-Weekly 1/29/2021	\$35.56	-	\$1,017.63
DIRECT BENEFITS TOTALS:							\$190.99	\$0.00	\$1,017.63
424.92000.20.4						DIRECT ANNUAL LEAVE			\$87.45
22461	GJE	4469978	01/01/21		9894/4432563	Annual Bi-Weekly 1/1/2021	\$1.10	-	\$88.55
22577	GJE	4521086	01/15/21		9955/4489130	Annual Bi-Weekly 1/15/2021	\$6.60	-	\$95.15
22579	GJE	4532193	01/29/21		10015/4500116	Annual Bi-Weekly 1/29/2021	\$2.93	-	\$98.08
22579	GJE	4532194	01/29/21		10022/4501162	Annual Bi-Weekly 1/29/2021	\$13.64	-	\$111.72
DIRECT ANNUAL LEAVE TOTALS:							\$24.27	\$0.00	\$111.72

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2021 through 1/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
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
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
22533	AP	4505029	01/26/21		60678	WALTHER, GAY & MACK, PLC - CORPORATE - DECEMBER 2020	\$681.50	-	\$1,806.00
						DIRECT LEGAL FEES TOTALS:	\$681.50	\$0.00	\$1,806.00
450.91000.10.4						DIRECT PRINTING & PUBLISHING			\$548.29
22584	AP	4532448	01/29/21		6TQ55-66A87-7K6-	VISTAPRINT - CREDIT: HOLIDAY CARDS - WIOA 11/30/20	-	\$17.13	\$531.16
						DIRECT PRINTING & PUBLISHING TOTALS:	\$0.00	\$17.13	\$531.16
460.91000.10.4						DIRECT OTHER			\$153.84
						DIRECT OTHER TOTALS:	\$0.00	\$0.00	\$153.84
711.92000.10.4						AIC SALARIES			\$105.43
22481	CJE	4477287	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$105.43	-
22591	CJE	4535554	01/31/21			Indirect Allocation Cost Pool 1	\$129.65	-	\$129.65
						AIC SALARIES TOTALS:	\$129.65	\$105.43	\$129.65
711.92000.11.4						AIC SALARIES			\$86.37
711.92000.11.4						AIC SALARIES (CONTINUED)			
22481	CJE	4477288	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$86.37	-
22591	CJE	4535555	01/31/21			Indirect Allocation Cost Pool 1	\$106.21	-	\$106.21
						AIC SALARIES TOTALS:	\$106.21	\$86.37	\$106.21
711.92000.13.4						AIC SALARIES			\$97.08
22481	CJE	4477289	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$97.08	-
22591	CJE	4535556	01/31/21			Indirect Allocation Cost Pool 1	\$112.69	-	\$112.69
						AIC SALARIES TOTALS:	\$112.69	\$97.08	\$112.69
711.92000.20.4						AIC SALARIES			\$8.64
22481	CJE	4477290	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$8.64	-

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2021 through 1/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
22591	CJE	4535557	01/31/21			Indirect Allocation Cost Pool 1	\$10.68	-	\$10.68
AIC SALARIES TOTALS:							\$10.68	\$8.64	\$10.68
711.92000.21.4							AIC SALARIES		\$9.41
22481	CJE	4477291	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$9.41	-
22591	CJE	4535558	01/31/21			Indirect Allocation Cost Pool 1	\$9.48	-	\$9.48
AIC SALARIES TOTALS:							\$9.48	\$9.41	\$9.48
711.92000.22.4							AIC SALARIES		\$74.48
22481	CJE	4477292	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$74.48	-
22591	CJE	4535559	01/31/21			Indirect Allocation Cost Pool 1	\$91.33	-	\$91.33
AIC SALARIES TOTALS:							\$91.33	\$74.48	\$91.33
721.92000.10.4							AIC BENEFITS		\$128.60
22481	CJE	4477795	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$128.60	-
22591	CJE	4536113	01/31/21			Indirect Allocation Cost Pool 1	\$152.22	-	\$152.22
AIC BENEFITS TOTALS:							\$152.22	\$128.60	\$152.22
721.92000.11.4							AIC BENEFITS		\$55.30
22481	CJE	4477796	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$55.30	-
22591	CJE	4536114	01/31/21			Indirect Allocation Cost Pool 1	\$69.78	-	\$69.78
AIC BENEFITS TOTALS:							\$69.78	\$55.30	\$69.78
721.92000.13.4							AIC BENEFITS		\$18.27
22481	CJE	4477797	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$18.27	-
22591	CJE	4536115	01/31/21			Indirect Allocation Cost Pool 1	\$29.77	-	\$29.77
AIC BENEFITS TOTALS:							\$29.77	\$18.27	\$29.77
721.92000.21.4							AIC BENEFITS		\$0.19
22481	CJE	4477798	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$0.19	-
22591	CJE	4536116	01/31/21			Indirect Allocation Cost Pool 1	\$0.28	-	\$0.28
AIC BENEFITS TOTALS:							\$0.28	\$0.19	\$0.28
721.92000.22.4							AIC BENEFITS		\$60.05
22481	CJE	4477799	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$60.05	-
22591	CJE	4536117	01/31/21			Indirect Allocation Cost Pool 1	\$76.46	-	\$76.46
AIC BENEFITS TOTALS:							\$76.46	\$60.05	\$76.46
721.92000.40.4							AIC BENEFITS		\$0.28
22481	CJE	4477800	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$0.28	-
22591	CJE	4536118	01/31/21			Indirect Allocation Cost Pool 1	\$0.33	-	\$0.33
AIC BENEFITS TOTALS:							\$0.33	\$0.28	\$0.33

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2021 through 1/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
721.92000.41.4						AIC BENEFITS			\$0.23
22481	CJE	4477801	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$0.23	-
22591	CJE	4536119	01/31/21			Indirect Allocation Cost Pool 1	\$0.24	-	\$0.24
AIC BENEFITS TOTALS:							\$0.24	\$0.23	\$0.24
731.92000.10.4						AIC TRAVEL			\$0.10
22481	CJE	4477868	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$0.10	-
22591	CJE	4536190	01/31/21			Indirect Allocation Cost Pool 1	\$0.11	-	\$0.11
AIC TRAVEL TOTALS:							\$0.11	\$0.10	\$0.11
736.92000.10.4						AIC SUPPLIES			\$4.30
22481	CJE	4477942	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$4.30	-
22591	CJE	4536271	01/31/21			Indirect Allocation Cost Pool 1	\$4.88	-	\$4.88
AIC SUPPLIES TOTALS:							\$4.88	\$4.30	\$4.88
741.92000.10.4						AIC DUES, FEES, SUBSCRIPTIONS			\$37.07
22481	CJE	4478075	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$37.07	-
22591	CJE	4536414	01/31/21			Indirect Allocation Cost Pool 1	\$38.43	-	\$38.43
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$38.43	\$37.07	\$38.43
741.92000.22.4						AIC DUES, FEES, SUBSCRIPTIONS			\$0.03
22481	CJE	4478076	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$0.03	-
22591	CJE	4536415	01/31/21			Indirect Allocation Cost Pool 1	\$0.03	-	\$0.03
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$0.03	\$0.03	\$0.03
745.92000.10.4						AIC LEGAL FEES			\$7.82
22481	CJE	4478150	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$7.82	-
22591	CJE	4536497	01/31/21			Indirect Allocation Cost Pool 1	\$9.46	-	\$9.46
AIC LEGAL FEES TOTALS:							\$9.46	\$7.82	\$9.46
751.92000.10.4						AIC PRINTING/PUBLISHING			\$18.13
22481	CJE	4478224	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$18.13	-
22591	CJE	4536579	01/31/21			Indirect Allocation Cost Pool 1	\$18.02	-	\$18.02
AIC PRINTING/PUBLISHING TOTALS:							\$18.02	\$18.13	\$18.02
761.92000.10.4						AIC OTHER			\$2.24
22481	CJE	4478298	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$2.24	-
22591	CJE	4536660	01/31/21			Indirect Allocation Cost Pool 1	\$2.62	-	\$2.62
AIC OTHER TOTALS:							\$2.62	\$2.24	\$2.62
763.92000.10.4						AIC PROFESSIONAL DEVELOPMENT			\$0.04

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2021 through 1/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
22481	CJE	4478359	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$0.04	-
22591	CJE	4536724	01/31/21			Indirect Allocation Cost Pool 1	\$0.04	-	\$0.04
AIC PROFESSIONAL DEVELOPMENT TOTALS:							\$0.04	\$0.04	\$0.04
775.92000.10.4 AIC COMPUTER SUPPLIES/SOFTWARE									\$38.71
22481	CJE	4478505	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$38.71	-
22591	CJE	4536885	01/31/21			Indirect Allocation Cost Pool 1	\$42.73	-	\$42.73
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$42.73	\$38.71	\$42.73
775.92000.22.4 AIC COMPUTER SUPPLIES/SOFTWARE									\$0.56
22481	CJE	4478506	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$0.56	-
22591	CJE	4536886	01/31/21			Indirect Allocation Cost Pool 1	\$0.57	-	\$0.57
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$0.57	\$0.56	\$0.57
782.92000.10.4 AIC EQUIP PURCHASE									\$3.50
22481	CJE	4478580	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$3.50	-
22591	CJE	4536967	01/31/21			Indirect Allocation Cost Pool 1	\$3.53	-	\$3.53
AIC EQUIP PURCHASE TOTALS:							\$3.53	\$3.50	\$3.53
783.92000.10.4 AIC EQUIP RENT/MAINT									\$9.67
22481	CJE	4478654	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$9.67	-
22591	CJE	4537049	01/31/21			Indirect Allocation Cost Pool 1	\$9.74	-	\$9.74
AIC EQUIP RENT/MAINT TOTALS:							\$9.74	\$9.67	\$9.74
786.92000.10.4 AIC POSTAGE									\$5.12
22481	CJE	4478728	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$5.12	-
22591	CJE	4537130	01/31/21			Indirect Allocation Cost Pool 1	\$4.40	-	\$4.40
AIC POSTAGE TOTALS:							\$4.40	\$5.12	\$4.40
788.92000.10.4 AIC PHONE									\$12.73
22481	CJE	4478871	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$12.73	-
22591	CJE	4537286	01/31/21			Indirect Allocation Cost Pool 1	\$16.88	-	\$16.88
AIC PHONE TOTALS:							\$16.88	\$12.73	\$16.88
788.92000.11.4 AIC PHONE									\$0.18
22481	CJE	4478872	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$0.18	-
22591	CJE	4537287	01/31/21			Indirect Allocation Cost Pool 1	\$0.18	-	\$0.18
AIC PHONE TOTALS:							\$0.18	\$0.18	\$0.18
789.92000.10.4 AIC DEPRECIATION EXPENSE									\$3.20
22481	CJE	4478946	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$3.20	-
22591	CJE	4537368	01/31/21			Indirect Allocation Cost Pool 1	\$3.76	-	\$3.76

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2021 through 1/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
AIC DEPRECIATION EXPENSE TOTALS:							\$3.76	\$3.20	\$3.76
790.92000.11.4 AIC AUDIT FEES									\$65.10
22481	CJE	4479020	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$65.10	-
22591	CJE	4537450	01/31/21			Indirect Allocation Cost Pool 1	\$65.58	-	\$65.58
AIC AUDIT FEES TOTALS:							\$65.58	\$65.10	\$65.58
792.92000.10.4 AIC INSURANCE									\$59.86
22481	CJE	4479094	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$59.86	-
22591	CJE	4537532	01/31/21			Indirect Allocation Cost Pool 1	\$60.31	-	\$60.31
AIC INSURANCE TOTALS:							\$60.31	\$59.86	\$60.31
793.92000.10.4 AIC COMPUTER SERVICES									\$28.93
22481	CJE	4479168	01/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22478)	-	\$28.93	-
22591	CJE	4537614	01/31/21			Indirect Allocation Cost Pool 1	\$29.42	-	\$29.42
AIC COMPUTER SERVICES TOTALS:							\$29.42	\$28.93	\$29.42
930.92000.10.4 AIC II JANITORIAL									\$34.42
22482	CJE	4479242	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$34.42	-
22593	CJE	4538675	01/31/21			Indirect Allocation Cost Pool II	\$40.41	-	\$40.41
AIC II JANITORIAL TOTALS:							\$40.41	\$34.42	\$40.41
932.92000.10.4 AIC II UTILITIES ELECTRIC									\$36.09
22482	CJE	4479316	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$36.09	-
22593	CJE	4538757	01/31/21			Indirect Allocation Cost Pool II	\$46.94	-	\$46.94
AIC II UTILITIES ELECTRIC TOTALS:							\$46.94	\$36.09	\$46.94
933.92000.10.4 AIC II UTILITIES WATER									\$1.28
22482	CJE	4479390	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$1.28	-
22593	CJE	4538838	01/31/21			Indirect Allocation Cost Pool II	\$1.53	-	\$1.53
AIC II UTILITIES WATER TOTALS:							\$1.53	\$1.28	\$1.53
934.92000.10.4 AIC II UTILITIES SEWER									\$1.59
22482	CJE	4479464	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$1.59	-
22593	CJE	4538919	01/31/21			Indirect Allocation Cost Pool II	\$1.83	-	\$1.83
AIC II UTILITIES SEWER TOTALS:							\$1.83	\$1.59	\$1.83
935.92000.10.4 AIC II GARBAGE/LANDFILL USE									\$1.44
22482	CJE	4479538	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$1.44	-
22593	CJE	4539000	01/31/21			Indirect Allocation Cost Pool II	\$1.74	-	\$1.74
AIC II GARBAGE/LANDFILL USE TOTALS:							\$1.74	\$1.44	\$1.74

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2021 through 1/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
937.92000.10.4						AIC II LANDSCAPING EXPENSE			\$4.37
22482	CJE	4479612	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$4.37	-
22593	CJE	4539082	01/31/21			Indirect Allocation Cost Pool II	\$5.46	-	\$5.46
AIC II LANDSCAPING EXPENSE TOTALS:							<u>\$5.46</u>	<u>\$4.37</u>	<u>\$5.46</u>
938.92000.10.4						AIC II REPAIRS AND MAINTENANCE			\$6.42
22482	CJE	4479686	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$6.42	-
22593	CJE	4539164	01/31/21			Indirect Allocation Cost Pool II	\$6.96	-	\$6.96
AIC II REPAIRS AND MAINTENANCE TOTALS:							<u>\$6.96</u>	<u>\$6.42</u>	<u>\$6.96</u>
939.92000.10.4						AIC II HVAC REPAIRS AND MAINTENANCE			\$2.08
22482	CJE	4479760	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$2.08	-
22593	CJE	4539245	01/31/21			Indirect Allocation Cost Pool II	\$4.20	-	\$4.20
AIC II HVAC REPAIRS AND MAINTENANCE TOTALS:							<u>\$4.20</u>	<u>\$2.08</u>	<u>\$4.20</u>
940.92000.10.4						AIC II ELEVATOR REPAIRS/MAINTENANCE			\$0.82
22482	CJE	4479834	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$0.82	-
22593	CJE	4539326	01/31/21			Indirect Allocation Cost Pool II	\$0.99	-	\$0.99
AIC II ELEVATOR REPAIRS/MAINTENANCE TOTALS:							<u>\$0.99</u>	<u>\$0.82</u>	<u>\$0.99</u>
945.92000.10.4						AIC II PROPERTY INSURANCE			\$13.00
22482	CJE	4479908	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$13.00	-
22593	CJE	4539408	01/31/21			Indirect Allocation Cost Pool II	\$13.10	-	\$13.10
AIC II PROPERTY INSURANCE TOTALS:							<u>\$13.10</u>	<u>\$13.00</u>	<u>\$13.10</u>
955.92000.10.4						AIC II DEPRECIATION BUILDING			\$58.80
22482	CJE	4479982	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$58.80	-
22593	CJE	4539490	01/31/21			Indirect Allocation Cost Pool II	\$69.11	-	\$69.11
AIC II DEPRECIATION BUILDING TOTALS:							<u>\$69.11</u>	<u>\$58.80</u>	<u>\$69.11</u>
957.92000.10.4						AIC II DEPRECIATION IMPROVEMENTS			\$14.90
22482	CJE	4480056	01/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22480)	-	\$14.90	-
22593	CJE	4539572	01/31/21			Indirect Allocation Cost Pool II	\$17.67	-	\$17.67
AIC II DEPRECIATION IMPROVEMENTS TOTALS:							<u>\$17.67</u>	<u>\$14.90</u>	<u>\$17.67</u>
TOTAL OF LEDGER:							<u><u>\$2,584.83</u></u>	<u><u>\$1,133.96</u></u>	<u><u>\$7,523.10</u></u>

Bluegrass Area Development District
 Summary of Subcontract and Pass Thru Expenditures
 For the period of 1/1/21 through 1/31/2021, with Year-to-Date

<u>Grant Name</u>	<u>January</u>	<u>Year-to-Date</u>
Adult Day Care	0.00	0.00
Aging CHFS Meals C1 & C2	307,753.53	361,177.53
Aging Fast	0.00	0.00
Aging Humana Emergency HDM	0.00	0.00
Aging MIPPA-AAA	1,832.00	11,138.00
Aging MIPPA-SHIP	2,928.00	16,966.00
Aging Westat	0.00	0.00
BMH Aging Coalition	0.00	0.00
Broadband Study - GEO Partners	8,344.80	8,344.80
CMS SHIP	21,384.00	42,768.00
Family Caregiver	15,228.88	100,361.46
Homecare	98,167.97	614,685.36
Joanie Bernard Bluegrass Cat Project	16,535.00	117,317.50
KIA GIS	0.00	0.00
KY Grandparent Program	0.00	0.00
LTC Ombudsman State	0.00	0.00
NSIP USDA	41,240.80	150,526.88
Participant Directed Services	1,161,894.64	10,294,865.66
SHIP SE4A	0.00	0.00
Title III	62,707.07	822,937.31
Title III B Ombudsman	0.00	0.00
Title III C1	0.00	493,311.39
Title III C2	0.00	1,036,405.25
Title III D	0.00	2,920.50
Title VII Ombudsman	4,866.00	35,277.00
Title VII-Elder Abuse	0.00	10,429.00
WIOA Adult Admin	0.00	0.00
WIOA Adult Program	611,962.84	959,594.33
WIOA Board Strategic Plan	0.00	37,158.58
WIOA Dislocated Worker Admin	322.89	2,867.48
WIOA Dislocated Worker Program	199,529.62	400,272.63
WIOA Incentive	0.00	0.00
WIOA NEG COVID 19	0.00	29,770.48
WIOA Trade	121,263.86	147,716.33
WIOA Youth Admin	1,568.36	3,917.22
WIOA Youth In School Program	4,725.35	6,110.65
WIOA Youth Out of School Program	144,950.13	298,644.05
Total	<u>2,827,205.74</u>	<u>16,005,483.39</u>

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 1/1/2021 to 1/31/2021

Check No.	Date	Status*	Payee Name	Description	Amount
BANK ID: TB01 - TRADITIONAL BANK					101.00000.00.0
62286	01/01/21	P	BLUEGRASS ADD-PAYROLL	01/01/21 NET PAYROLL #1	\$75,800.69
62287	01/01/21	P	MCGREGOR & ASSOCIATES NO MAIL	DECEMBER 2020 HRA	\$1,867.95
62288	01/01/21	P	TRADITIONAL BANK - NO MAIL	Social Security	\$25,321.20
62289	01/01/21	P	ANTHEM BLUE CROSS BLUE SHIELD	HEALTH, DENTAL, VISION INS-JAN 2021	\$39,958.34
62290	01/01/21	P	BFORTRESS LLC	DECEMBER HIPAA SECURE	\$500.00
62291	01/01/21	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$50.00
62292	01/01/21	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 1/10/21-2/9/21	\$864.50
62293	01/01/21	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62294	01/01/21	P	KENTUCKY STATE TREASURER	DECEMBER 2020 CERS REPORTING	\$64,469.60
62295	01/01/21	P	MCGREGOR & ASSOCIATES, INC.	NOVEMBER 2020 FSA ADMIN	\$100.00
62296	01/01/21	P	OCD CLEANING SERVICES	OFFICE CLEANING - 1/2021	\$3,749.00
62297	01/01/21	P	OFFICE TEAM	MARY SPORS-CDO FINANCIALW/E12/25/2	\$681.37
62298	01/01/21	P	QX.NET	INTERNET SERVICE - 1/2021	\$1,533.99
62299	01/01/21	P	RICHMOND MALL PARTNERS, LLC	RICHMOND CAREER CENTER RENT -	\$1,265.00
62300	01/01/21	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-CDOFINANCIALW/E12/25/2	\$2,917.20
62301	01/01/21	P	SPACE CENTER STORAGE	STORAGE RENTAL 1/8/21-2/7/21	\$1,067.00
62302	01/01/21	E	LAWRENCE W. MORTON-NM	LEXINGTON CAREER CENTER RENT-	\$2,880.00
62275	01/07/21	V	1/7/21 PAUL MILLER FORD	VEHICLE 6 REPAIR	(\$203.42)
* 0	01/07/21	A	PAUL MILLER FORD		
* 62303	01/08/21	P	MCGREGOR & ASSOCIATES NO MAIL	DECEMBER 2020 HRA	\$196.39
62304	01/08/21	P	CYNTHIANA DEMOCRAT	ANNUAL SUBSCRIPTION	\$57.99
62305	01/08/21	P	GORRELL'S COMPUTER SERVICES	PC INTEGRATION-	\$1,173.00
62306	01/08/21	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - 1099 KIT & MISC	\$980.90
62307	01/08/21	P	MCGREGOR & ASSOCIATES, INC.	DECEMBER 2020 HRA ADMIN	\$72.00
62308	01/08/21	P	NATL ASSOC OF NUTRITION/AGING	NANASP 2021 MEMBERSHIP RENEWAL	\$200.00
62309	01/08/21	P	OFFICE DEPOT CARD PLAN	OFFICE SUPPLIES -CDO	\$790.72
62310	01/08/21	P	OFFICE TEAM	MARYSPORS-CDOFINANCIALW/E01/01/20	\$1,025.27
62311	01/08/21	P	PRATT'S LAWN AND LANDSCAPE INC	LANDSCAPING - 1/2021	\$595.72
62312	01/08/21	P	PURCHASE POWER	POSTAGE METER REFILL 11/30-12/21/20	\$3,000.00
62313	01/08/21	P	REPUBLIC SERVICES #993	WASTE CONTAINER RENTAL 1/2021	\$173.00
62314	01/08/21	P	ROBERT HALF MANAGEMENT	DEBRAORTIZ-CDOFINANCIALW/E01/01/20.	\$1,367.85
62315	01/08/21	P	THE WINCHESTER SUN	ANNUAL SUBSCRIPTION	\$265.93
62316	01/08/21	P	WINDSTREAM COMMUNICATIONS	PHONE 1/2021	\$868.86
62317	01/15/21	P	BLUEGRASS ADD-PAYROLL	01/15/21 NET PAYROLL #2	\$75,611.45
62318	01/15/21	P	KENTUCKY STATE TREASURER-NM	JANUARY 2021 LIFE INSURANCE	\$705.72
62319	01/15/21	P	TRADITIONAL BANK - NO MAIL	Social Security	\$25,288.24
62320	01/15/21	P	ALLRITE PEST CONTROL	PEST CONTROL SERVICE - 1/6/21	\$115.00
62321	01/15/21	P	AMBIUS (04)	PLANT RENTAL - 1/2021	\$181.00
62322	01/15/21	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$49.00
62323	01/15/21	P	D-C ELEVATOR COMPANY, INC.	ELEVATOR MAINTENANCE - 1/2021	\$125.63
62324	01/15/21	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62325	01/15/21	P	KENTUCKY LABOR CABINET	CAREER CENTER RENT - 3RD QTR	\$10,384.35
62326	01/15/21	P	KENTUCKY LEAGUE OF CITIES TRUS	DECEMBER 31,2020 UI-ACCT00-932235-5	\$3,752.61
62327	01/15/21	P	KENTUCKY UTILITIES	ELECTRIC 12/3/20-1/6/21	\$8,062.61
62328	01/15/21	P	LANGUAGE LINE SERVICES	OVER-THE-PHONE INTERPRETATION	\$115.58
62329	01/15/21	P	MARY SCHMIDT	NOVEMBER 2020 TRAVEL	\$31.98
62330	01/15/21	P	MCGREGOR & ASSOCIATES, INC.	JANUARY 2021 COBRA	\$70.00
62331	01/15/21	P	NEO PARTNERS, LLC	RAPID DESIGN STUDY	\$8,344.80
62332	01/15/21	P	NETWORKFLEET, INC.	GPS MONTHLY FEES - DECEMBER 2020	\$38.38
62333	01/15/21	P	OFFICE TEAM	MARY SPORS-CDO FINANCIALW/E01/08/2	\$1,101.63
62334	01/15/21	P	PARTNERS IN CARE FOUNDATION	HOMEMEDS LICENSE FEE OCT-DEC	\$994.50
62335	01/15/21	P	REGINA GOODMAN	DECEMBER 2020 TRAVEL	\$29.25
62336	01/15/21	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-CDOFINANCIALW/E01/08/2	\$2,223.67
62337	01/15/21	P	SUPERFLEET MASTERCARD	FUEL FOR FORD 5 & 6, 12/23/20	\$26.20
62338	01/15/21	P	THE LEXINGTON HERALD-LEADER CO	AD - VETERANIARY - WIOA12/2-12/9/20	\$96.20
62339	01/22/21	P	ALLSTATE HEATING AND COOLING	HVAC ANNUAL MAINTENANCE OCT-	\$1,600.00
62340	01/22/21	P	CANTEEN	COFFEE SUPPLIES - 1/19/21	\$163.29

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 1/1/2021 to 1/31/2021

Check No.	Date	Status*	Payee Name	Description	Amount
62341	01/22/21	P	GEORGE LEAMON	DECEMBER 2020 TRAVEL	\$260.13
62342	01/22/21	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - AGING 1/12/21	\$179.02
62343	01/22/21	P	KENTUCKY AMERICAN WATER	FIRE SERVICE 12/4/20-1/7/21	\$183.10
62344	01/22/21	P	KENTUCKY COUNTY	FY21 KCJEA ASSOCIATE	\$200.00
62345	01/22/21	P	KY COUNCIL OF AREA	KAED ANNUAL MEMBERSHIP	\$232.00
62346	01/22/21	P	LEXINGTON-FAYETTE URBAN	SEWER AND LANDFILLUSE12/3/20-1/7/21	\$225.07
62347	01/22/21	P	OFFICE TEAM	MARY SPORS-CDO FINANCIALW/E01/15/2	\$1,011.91
62348	01/22/21	P	QX.NET	INTERNET SERVICE - 2/2021	\$1,533.99
62349	01/22/21	P	ROBERT HALF MANAGEMENT	DEBRAORTIZ-CDOFINANCIALW/E	\$2,034.24
62350	01/22/21	P	SPACE CENTER STORAGE	STORAGE RENTAL 2/2021	\$112.33
62351	01/22/21	P	THE BOURBON COUNTY CITIZEN	ANNUAL SUBSCRIPTION	\$30.00
62352	01/22/21	P	VERIZON WIRELESS	CELL PHONES 1/9/21-2/8/21	\$2,803.44
62353	01/22/21	P	WALTHER, GAY & MACK, PLC	GENERAL CONSULTATION 12/1-12/31/20	\$1,000.00
62354	01/22/21	P	MCGREGOR & ASSOCIATES NO MAIL	JANUARY 2021 HRA	\$1,289.29
62355	01/29/21	P	BLUEGRASS ADD-PAYROLL	01/29/21 NET PAYROLL #3	\$74,979.11
62356	01/29/21	P	TRADITIONAL BANK - NO MAIL	Social Security	\$24,980.47
62357	01/29/21	P	AFLAC	AFLAC INSURANCE - JANUARY 2021	\$550.70
62358	01/29/21	P	AMERICAN EXPRESS	JANUARY 2021 STATEMENT	\$1,611.67
62359	01/29/21	P	ANTHEM BLUE CROSS BLUE SHIELD	HEALTH, DENTAL, VISION INS-FEB 2021	\$36,823.50
62360	01/29/21	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$49.00
62361	01/29/21	P	C & R ASPHALT, LLC	BAGS OF SALT 1/18/21	\$208.50
62362	01/29/21	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 2/10/21-3/9/21	\$864.50
62363	01/29/21	P	FAYETTE COUNTY PUBLIC SCHOOLS	FCPS 4TH QTR TAXES	\$1,582.41
62364	01/29/21	P	KENTUCKY ASSOCIATION OF COUNTI	NOTARY BOND FEE- DESIRAE HAGAN	\$40.72
62365	01/29/21	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62366	01/29/21	P	KENTUCKY STATE TREASURER	BGADD DECEMBER 18, 2020 SWT	\$4,818.49
62367	01/29/21	P	LEXINGTON-FAYETTE URBAN COUNT	LFUCG DEC 2020 LICENSE FEE W/H TAX	\$5,048.58
62368	01/29/21	P	MASTERCARD/REPUBLIC BANK	JANUARY 2021 STATEMENT	\$414.98
62369	01/29/21	P	OCD CLEANING SERVICES	OFFICE CLEANING - 2/2021	\$3,749.00
62370	01/29/21	P	OFFICE TEAM	MARY SPORS-CDO	\$1,002.55
62371	01/29/21	P	PURCHASE POWER	POSTAGE METER REFILL 1/6-1/13/21	\$1,500.00
62372	01/29/21	P	RICHMOND MALL PARTNERS, LLC	RICHMOND CAREER CENTER RENT -	\$1,265.00
62373	01/29/21	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-	\$1,806.49
62374	01/29/21	P	SPACE CENTER STORAGE	STORAGE RENTAL 2/8/21-3/7/21	\$954.00
62375	01/29/21	P	WALTHER, GAY & MACK, PLC	CORPORATE - DECEMBER 2020	\$681.50
62376	01/29/21	P	KENTUCKY STATE TREASURER	JANUARY 2021 CERS REPORTING	\$95,725.57
62377	01/29/21	P	MASTERCARD/REPUBLIC BANK	JANUARY 2021 STATEMENT	\$1,050.84
BANK TB01 REGISTER TOTAL:					\$648,984.24

BANK ID: TB02 - TRADITIONAL BANK

102.00000.00.0

34696	01/07/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$902.52
34697	01/07/21	P	BLUEGRASS AREA DEV DISTRICT	NOVEMBER 2020 AGING TRANSFER	\$76,251.21
34698	01/07/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$505.00
34699	01/07/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$200.00
34700	01/07/21	P	GROGAN'S INC.	INDIVIDUAL - NFSCP***	\$1,125.65
34701	01/07/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$181.77
34702	01/07/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$180.50
34703	01/07/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,440.00
34704	01/07/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$700.00
34705	01/07/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,197.50
34706	01/07/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,857.59
34707	01/07/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$400.00
34708	01/08/21	P	BLUEGRASS AREA DEV DISTRICT	NOVEMBER 2020 AGING TRANSFER	\$118.28
34709	01/08/21	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING FAYETTE MATCH	\$2,738.78
34710	01/08/21	E	BG COMMUNITY ACTION	WOODFORD COUNTY NOVEMBER 2020	\$8,028.50
34711	01/08/21	E	BG COMMUNITY ACTION	SCOTT COUNTY NOVEMBER 2020	\$7,033.50
34712	01/08/21	E	BG COMMUNITY ACTION	NSIP NOVEMBER 2020 CREDIT	(\$1,298.92)
34713	01/08/21	E	BG COMMUNITY ACTION	NSIP NOVEMBER 2020	\$54,619.44
34714	01/08/21	E	BG COMMUNITY ACTION	NUTRITION NOVEMBER 2020 REVISED	\$1,298.70
34715	01/08/21	E	BG COMMUNITY ACTION	NUTRITION NOVEMBER 2020	\$114,526.23

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 1/1/2021 to 1/31/2021

Check No.	Date	Status*	Payee Name	Description	Amount
34716	01/08/21	E	BG COMMUNITY ACTION	MERCER COUNTY NOVEMBER 2020	\$20,421.45
34717	01/08/21	E	BG COMMUNITY ACTION	JESSAMINE COUNTY NOVEMBER 2020	\$7,423.50
34718	01/08/21	E	BG COMMUNITY ACTION	GARRARD COUNTY NOVEMBER 2020	\$5,955.00
34719	01/08/21	E	BG COMMUNITY ACTION	CASE MANAGEMENT NOVEMBER 2020	\$16,816.76
34720	01/08/21	E	BG COMMUNITY ACTION	BOURBON COUNTY NOVEMBER 2020	\$9,817.50
34721	01/08/21	E	BG COMMUNITY ACTION	ANDERSON COUNTY NOVEMBER 2020	\$9,847.00
34722	01/08/21	E	BOYLE CO SENIOR CITIZENS CENTE	BOYLE COUNTY NOVEMBER 2020	\$12,321.50
34723	01/08/21	E	ESTILL COUNTY FISCAL COURT	ESTILL COUNTY NOVEMBER 2020	\$8,454.00
34724	01/08/21	E	FRANKLIN CO COUNCIL ON AGING	FRANKLIN COUNTY NOVEMBER 2020	\$26,224.50
34725	01/08/21	E	HELP AT HOME, LLC	HELP AT HOME FAYETTE MATCH NOV	\$10,159.80
34726	01/08/21	E	HARRISON CO COMMISSION ON AGIN	HARRISON COUNTY NOVEMBER 2020	\$11,995.00
34727	01/08/21	E	INDEPENDENCE ASSISTANCE	INDIVIDUAL - NFSCP***	\$22,948.08
34728	01/08/21	E	KENTUCKY RIVER FOOTHILLS CAP	RICHMOND/MADISON NOVEMBER 2020	\$11,763.00
34729	01/08/21	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL COUNTY NOVEMBER 2020	\$12,769.00
34730	01/08/21	E	KENTUCKY RIVER FOOTHILLS CAP	CLARK COUNTY NOVEMBER 2020	\$12,932.00
34731	01/08/21	E	KENTUCKY RIVER FOOTHILLS CAP	BEREA/MADISON NOVEMBER 2020	\$11,799.00
34732	01/08/21	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY NOVEMBER 2020	\$11,286.00
34733	01/08/21	E	LFUCG-DIV OF COMMUNITY DEVELOP	LEXINGTON SENIOR	\$14,342.00
34734	01/08/21	E	LIFELINE HOMECARE INC	LIFELINE FAYETTE MATCH NOV 2020	\$37,787.34
34735	01/08/21	E	NICHOLAS CO SENIOR CITIZENS CE	NICHOLAS COUNTY NOVEMBER 2020	\$6,383.50
34736	01/08/21	E	NORTHERN KY LEGAL AID SOCIETY	LEGAL AID NOVEMBER 2020	\$4,760.00
34737	01/09/21	E	NURSING HOME OMBUDSMAN	OMBUDSMAN NOVEMBER 2020	\$4,590.00
34738	01/21/21	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING FAYETTE MATCH	\$399.38
34739	01/21/21	E	HELP AT HOME, LLC	HELP AT HOME FAYETTE MATCH DEC	\$684.65
34740	01/21/21	E	INDEPENDENCE ASSISTANCE	INDEPENDENCE	\$285.27
34741	01/21/21	E	LIFELINE HOMECARE INC	LIFELINE FAYETTE MATCH DEC 2020	\$2,681.54
34742	01/29/21	P	MASTERCARD2/REPUBLIC BANK	DECEMBER STATEMENT 1/7/2021	\$6,117.10

BANK TB02 REGISTER TOTAL: \$572,970.12

BANK ID: TB03 - TRADITIONAL BANK

103.00000.00.0

47032	01/21/21	P	BLUEGRASS AREA DEV DISTRICT	DECEMBER 2020 WIOA TRANSFER	\$176,531.10
47033	01/29/21	E	RESCARE WORKFORCE SERVICES	RESCARE DECEMBER 2020 EXPENSES	\$1,030,088.69

BANK TB03 REGISTER TOTAL: \$1,206,619.79

BANK ID: TB09 - TRADITIONAL BANK

109.00000.00.0

1058	01/08/21	E	TEAM SHELTER USA	CONSULTING - BLUEGRASS CAT QTR 4	\$12,500.00
1059	01/08/21	P	SKIPWORTH VETERINARY CLINIC	BLUEGRASS CAT MADISON CO DEC	\$1,820.00
1060	01/15/21	P	CARING ABOUT TREASURED STRAYS	BLUEGRASS CAT POWELL CODECEMBE	\$350.00
* 1058	01/21/21	V	1/21/21 TEAM SHELTER USA		(\$12,500.00)
* 1061	01/21/21	E	TEAM SHELTER USA	CONSULTING - BLUEGRASS CAT QTR 4	\$12,500.00
1062	01/22/21	P	DANVILLE-BOYLE COUNTY HUMANE	BLUEGRASS CAT BOYLE CO NOV/DEC	\$1,755.00
1063	01/22/21	E	TEAM SHELTER USA	CONSULTING - BLUEGRASS CAT QTR 1	\$12,500.00

BANK TB09 REGISTER TOTAL: \$28,925.00

BANK ID: TB12 - TRADITIONAL BANK

112.00000.00.0

14848	01/14/21	P	KENTUCKY STATE TREASURER	STATE TAX	\$23,163.44
14849	01/14/21	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$81,104.29
14850	01/14/21	P	CASEY BAILEY & MAINES, PLLC	GARNISHMENT	\$75.00
14851	01/14/21	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$254.77
14852	01/14/21	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$237.11
14853	01/14/21	P	FOWLER BELL PLLC	GARNISHMENT	\$66.64
14854	01/14/21	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$6.21
14855	01/14/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$41.95
14856	01/14/21	P	BGADD	Funds Transfer	\$125,000.00
14857	01/14/21	P	COLLINS RESPIRATORY CARE, INC	INDIVIDUAL - PDS****	\$990.00
14858	01/14/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$405.00
14859	01/14/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$29.64
14860	01/14/21	P	GROGAN'S HEALTHCARE SUPPLY	INDIVIDUAL - PDS****	\$102.55
14861	01/14/21	P	KENTUCKY.GOV	NURSING LICENSE VALIDATION	\$0.50
14862	01/14/21	P	KENTUCKY STATE TREASURER	CDO BACKGROUND CHECKS	\$2,784.80
14863	01/14/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$293.58

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 1/1/2021 to 1/31/2021

Check No.	Date	Status*	Payee Name	Description	Amount
14864	01/14/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$31.79
14865	01/14/21	P	MEDICAL GUARDIAN	INDIVIDUAL - PDS****	\$31.95
14866	01/14/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$340.33
14867	01/14/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$88.98
14868	01/14/21	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$2,783.13
14869	01/15/21	P	KENTUCKY STATE TREASURER	STATE TAX	\$346.26
14870	01/15/21	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$1,583.23
14871	01/28/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$41.95
14872	01/28/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$1,649.00
14873	01/28/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$21.03
14874	01/28/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$5.00
14875	01/28/21	P	GRIGGS FHP	INDIVIDUAL - PDS****	\$1,722.94
14876	01/28/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$278.40
14877	01/28/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$76.83
14878	01/28/21	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$2,271.57
14879	01/28/21	P	REPUBLIC BANK	KARES BACKGROUND CHECKS	\$190.00
14880	01/28/21	P	KENTUCKY.GOV	NURSING LICENSE VALIDATION	\$1.80
14881	01/29/21	P	KENTUCKY STATE TREASURER	STATE TAX	\$22,242.66
14882	01/29/21	P	TRADITIONAL BANK	FEDTAX/MED/SS	\$77,296.85
14883	01/29/21	P	CASEY BAILEY & MAINES, PLLC	GARNISHMENT	\$35.98
14884	01/29/21	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$254.77
14885	01/29/21	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$16.15
14886	01/29/21	P	FOWLER BELL PLLC	GARNISHMENT	\$66.64
14887	01/29/21	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$6.21
14888	01/29/21	P	BEREA FINANCE DEPARTMENT	BEREA CITY TAX	\$1,860.39
14889	01/29/21	P	BOURBON COUNTY FISCAL COURT	BOURBON COUNTY TAX	\$350.08
14890	01/29/21	P	BOYLE COUNTY TAX	DANVILLE CITY TAX	\$3,054.34
14891	01/29/21	P	CITY OF CYNTHIANA	CYNTHIANA CITY TAX	\$131.64
14892	01/29/21	P	CITY OF JUNCTION CITY	JUNCTION CITY TAX	\$96.40
14893	01/29/21	P	CITY OF MIDWAY	MIDWAY CITY TAX	\$195.63
14894	01/29/21	P	CITY OF MILLERSBURG TREAS	MILLERSBURG CITY TAX	\$15.48
14895	01/29/21	P	CITY OF NICHOLASVILLE	NICHOLASVILLE CITY TAX	\$2,561.14
14896	01/29/21	P	CITY OF PARIS	PARIS CITY TAX	\$1,053.02
14897	01/29/21	P	CITY OF PERRYVILLE	PERRYVILLE CITY TAX	\$0.40
14898	01/29/21	P	CITY OF RICHMOND	RICHMOND CITY TAX	\$4,800.48
14899	01/29/21	P	CITY OF STANFORD	STANFORD CITY TAX	\$265.23
14900	01/29/21	P	CITY OF STANTON	STANTON CITY TAX	\$82.61
14901	01/29/21	P	CITY OF VERSAILLES	VERSAILLES CITY TAX	\$801.06
14902	01/29/21	P	CITY OF WINCHESTER	WINCHESTER CITY TAX	\$2,319.00
14903	01/29/21	P	CLARK COUNTY FISCAL COURT	CLARK COUNTY TAX	\$1,079.60
14904	01/29/21	P	CLAY COUNTY	CLAY COUNTY TAX	\$327.67
14905	01/29/21	P	CITY OF FRANKFORT	FRANKFORT CITY TAX	\$2,247.41
14906	01/29/21	P	ESTILL CO TAX ADMINISTRATOR	ESTILL COUNTY TAX	\$445.94
14907	01/29/21	P	FAYETTE CO PUBLIC SCHOOLS	FAYETTE CO TAX	\$6,226.87
14908	01/29/21	P	GARRARD CO FISCAL COURT	GARRARD COUNTY TAX	\$2,260.02
14909	01/29/21	P	GEORGETOWN/SCOTT COUNTY REV	SCOTT COUNTY TAX	\$2,488.37
14910	01/29/21	P	HARRISON CO TAX ADMINISTRATOR	HARRISON COUNTY TAX	\$885.22
14911	01/29/21	P	JESSAMINE COUNTY FISCAL COURT	JESSAMINE COUNTY TAX	\$3,043.34
14912	01/29/21	P	KENTON COUNTY FISCAL COURT	KENTON COUNTY	\$166.88
14913	01/29/21	P	CITY OF HARRODSBURG	HARRODSBURG CITY TAX	\$591.56
14914	01/29/21	P	LINCOLN COUNTY	LINCOLN COUNTY TAX	\$2,229.91
14915	01/29/21	P	MADISON COUNTY FINANCE OFFICE	MADISON COUNTY TAX	\$2,223.63
14916	01/29/21	P	MERCER COUNTY FISCAL COURT	MERCER COUNTY TAX	\$755.84
14917	01/29/21	P	NICHOLAS CO FISCAL COURT	NICHOLAS COUNTY TAX	\$641.24
14918	01/29/21	P	POWELL COUNTY FISCAL COURT	POWELL COUNTY TAX	\$1,301.73
14919	01/29/21	P	TREASURER, CITY OF WILMORE	WILMORE CITY TAX	\$78.43
14920	01/29/21	P	TREASURER, FRANKLIN COUNTY	FRANKLIN COUNTY TAX	\$328.70
14921	01/29/21	P	WOODFORD COUNTY FISCAL COURT	WOODFORD COUNTY TAX	\$627.87
14922	01/29/21	P	CITY OF CARLISLE	CARLISLE CITY TAX	\$314.47
14923	01/29/21	P	CITY OF COVINGTON	COVINGTON CITY TAX	\$576.24

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 1/1/2021 to 1/31/2021

Check No.	Date	Status*	Payee Name	Description	Amount
14924	01/29/21	P	LFUCG	CITY OF LEXINGTON LOCAL TAXES	\$13,578.99
BANK TB12 REGISTER TOTAL:					<u>\$405,945.76</u>

BANK ID: TRADITIONAL BANK - CDO Payroll

EFT/CHECK	01/13/21	P		PDS (CDO) PAYROLL*****	\$474,537.32
EFT/CHECK	01/22/21	P		PDS (CDO) PAYROLL*****	\$1,069.38
EFT/CHECK	01/27/21	P		PDS (CDO) PAYROLL*****	\$447,769.51
BANK CDO OPERATING REGISTER TOTAL:					<u>\$923,376.21</u>

GRAND TOTAL : \$3,786,821.12

* 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.