

Bluegrass Area Development District
Statement of Financial Position
As of 2/28/2021

Assets

Current Assets

CASH OPERATING	\$21,926.06	
CASH AGING	36,868.00	
CASH WIOA	5,719.90	
CASH PAYROLL	(0.30)	
INVESTMENTS MM	144,476.75	
INVESTMENTS CD	322,029.39	
CASH BLUEGRASS CAT	69,532.41	
CASH CDO PAYROLL	(24,841.45)	
CASH CDO OPERATING	133,659.94	
CASH TENANT	6,201.58	
PREPAID EXPENSE	17,784.90	
A/R FEDERAL	1,317,322.27	
A/R STATE	640,245.99	
A/R LOCAL	90,425.74	
A/R OTHER	202,113.40	
REIMBURSABLE RECEIVABLE	(726.80)	
CDO ALLOWANCE FOR BAD DEBT	(175,622.93)	
Total Current Assets		\$2,807,114.85

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	(402,070.04)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(10,084.31)	
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	(432,907.48)	
ACCUMULATED DEPRECIATION PARKING LOT	(15,675.08)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(63,467.49)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(77,796.44)	
Total Property & Equipment		\$2,303,120.03

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

\$7,242,086.88

Bluegrass Area Development District
Statement of Financial Position
As of 2/28/2021

Liabilities and Net Assets

Current Liabilities

ACCOUNTS PAYABLE BLUEGRASS CAT	\$780.00	
ACCOUNTS PAYABLE OPERATING	58,923.64	
ACCOUNTS PAYABLE AGING	903,438.38	
ACCOUNTS PAYABLE WIOA	83,179.09	
ACCOUNTS PAYABLE CDO	(21,773.87)	
INTEREST PAYABLE AGING	222.47	
INTEREST PAYABLE WIOA	168.03	
COUNTY SCHOOL TAX PAYABLE	1,198.95	
125 VOUCHER DEDUCTION PAYABLE	(4,546.29)	
MISCELLANEOUS WITHHOLDINGS	77.36	
PENSION CERS EMPLOYEE	(919.40)	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	164.45	
VISION INSURANCE PAYABLE	174.61	
DENTAL INSURANCE PAYABLE	682.27	
HEALTH INSURANCE PAYABLE	35,644.96	
LIFE INSURANCE PAYABLE	13.14	
ANNUAL LEAVE PAYABLE	310,827.60	
HOLIDAY LEAVE PAYABLE	(42,214.72)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	65,459.51	
OWED TO GRANTOR	12,456.76	
EMPLOYEE'S ASSOCIATION DUES	8.00	
UNEARNED REVENUE	200,854.30	
ACCRUED PAYABLES CDO	65,500.00	
FICA PAYABLE CDO	(33,273.80)	
FEDERAL WITHHOLDING TAXES PAYABLE CDO	32,558.28	
STATE WITHHOLDING TAXES PAYABLE CDO	24,368.36	
CITY WITHHOLDING TAXES PAYABLE CDO	5,597.86	
COUNTY SCHOOL TAX PAYABLE CDO	2,902.01	
MISCELLANEOUS WITHHOLDINGS CDO	9,907.44	
BACKGROUND CHECKS SCL II	2,875.00	
BACKGROUND CHECKS CDO	1,280.00	
BACKGROUND CHECKS KARES	(5,279.10)	
Total Current Liabilities	\$1,739,419.63	

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

\$13,267,835.71

Bluegrass Area Development District
Statement of Financial Position
As of 2/28/2021

Net Assets

FUND BALANCE	(\$6,133,512.34)
Current Year FUND BALANCE	107,763.51

Total Net Assets

(\$6,025,748.83)

Total Liabilities and Net Assets

\$7,242,086.88

Bluegrass Area Development District
Statement of Activities
For the period of 2/1/2021 through 2/28/2021

Revenues

FEDERAL REVENUE	\$813,767.92
STATE REVENUE	1,632,349.17
LOCAL REVENUE	5,521.89
LOCAL REVENUE - INTEREST/OTHER	2,305.20
LOCAL REVENUE - RENT	6,892.64
Total Revenues	\$2,460,836.82

Expenses

DIRECT SALARIES	\$171,683.28
DIRECT SALARIES CDO	1,181,559.86
DIRECT BENEFITS	105,594.03
DIRECT BENEFITS CDO	76,818.08
DIRECT ANNUAL LEAVE	3,568.20
DIRECT POSTAGE	1,568.80
DIRECT PHONE	3,474.25
DIRECT TRAVEL	464.49
DIRECT EQUIPMENT PURCHASE	3,689.10
DIRECT SUPPLIES	675.74
DIRECT COMPUTER SUPPLIES/SOFTW	6,224.66
DIRECT FEES	687.95
DIRECT LEGAL FEES	987.00
DIRECT PRINTING & PUBLISHING	1,112.30
DIRECT OTHER	1,512.95
DIRECT TEMP SERVICES	12,017.80
DIRECT PROFESSIONAL DEVELOP	1,620.00
TENANT BUILDING COSTS	2,401.63
C/S CONTRACTS	346,968.97
C/S CAREER CENTER	5,006.87
CONTRACT SERVICES AGING	484,155.65
INDIRECT SALARIES	41,462.85
INDIRECT BENEFITS	27,219.09
INDIRECT TRAVEL	63.98
INDIRECT SUPPLIES	40.27
INDIRECT DUES, FEES, SUBSCRIPT	685.77
INDIRECT LEGAL FEES	1,000.05
INDIRECT PRINTING/PUBLISHING	1,988.29
INDIRECT OTHER	233.34
INDIRECT PROFESSIONAL DEVELOPM	0.03
INDIRECT COMPUTER SUPPLIES/SOF	3,307.61
INDIRECT EQUIP PURCHASE	0.03
INDIRECT EQUIP RENT/MAINT	864.51
INDIRECT POSTAGE EXPENSE	1,550.20
INDIRECT PHONE EXPENSE	622.05
INDIRECT EQUIP DEPRECIATION	341.07
INDIRECT AUDIT FEES	(0.01)
INDIRECT OFFICE INSURANCE	(0.04)
INDIRECT COMPUTER SERVICE	(0.35)
INDIRECT II JANITORIAL	3,636.59
INDIRECT II UTILITIES ELECTRIC	6,544.59
INDIRECT II UTILITIES WATER	148.10
INDIRECT II UTILITIES SEWER	140.53
INDIRECT II GARBAGE/LANDFILL U	184.19
INDIRECT II LANDSCAPING EXPENS	4,014.16

Bluegrass Area Development District
Statement of Activities
For the period of 2/1/2021 through 2/28/2021

INDIRECT II REPAIRS AND MAINTENANCE	246.59
INDIRECT II HVAC REPAIRS AND MAINTENANCE	(0.11)
INDIRECT II ELEVATOR REPAIRS/MAINTENANCE	107.68
INDIRECT II PROPERTY INSURANCE	(0.02)
INDIRECT II DEPRECIATION BUILDINGS	6,262.56
INDIRECT II DEPRECIATION IMPROVEMENTS	1,591.41
Total Expenses	<u>\$2,514,046.62</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets (\$53,209.80)

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

Net Assets At End Of Period (\$6,025,748.83)

Bluegrass Area Development District
Statement of Activities (YTD)
As of 2/28/2021

Revenues

FEDERAL REVENUE	\$5,749,163.36
STATE REVENUE	15,409,443.20
LOCAL REVENUE	165,296.21
LOCAL MATCH REVENUE	390.00
LOCAL REVENUE - CONTRIBUTIONS	91,055.98
LOCAL REVENUE - INTEREST/OTHER	197,250.29
LOCAL REVENUE - RENT	55,141.12
Total Revenues	\$21,667,740.16

Expenses

DIRECT SALARIES	\$1,337,161.07
DIRECT SALARIES CDO	10,939,063.06
DIRECT BENEFITS	839,963.79
DIRECT BENEFITS CDO	583,521.46
DIRECT ANNUAL LEAVE	94,069.38
DIRECT POSTAGE	15,550.37
DIRECT PHONE	31,654.96
DIRECT TRAVEL	3,853.98
DIRECT EQUIPMENT PURCHASE	21,336.10
DIRECT SUPPLIES	7,692.62
DIRECT COMPUTER SUPPLIES/SOFTW	52,078.63
DIRECT FEES	15,318.55
DIRECT LEGAL FEES	8,606.75
DIRECT PRINTING & PUBLISHING	9,770.74
DIRECT OTHER	7,999.73
DIRECT TEMP SERVICES	63,121.56
DIRECT PROFESSIONAL DEVELOP	4,541.00
DIRECT GIS MILEAGE EXPENSE	(28.47)
TENANT BUILDING COSTS	14,475.43
C/S CONTRACTS	2,242,257.95
C/S BOARD STRATEGIC PLAN	37,158.58
C/S MARKETING	732.53
C/S CAREER CENTER	73,074.43
C/S EMPLOYERS ASSESSMENTS	2,121.60
CONTRACT SERVICES CP	8,344.80
CONTRACT SERVICES AGING	4,213,718.41
INDIRECT SALARIES	333,270.44
INDIRECT BENEFITS	235,957.31
INDIRECT TRAVEL	131.03
INDIRECT SUPPLIES	3,137.97
INDIRECT DUES, FEES, SUBSCRIPT	25,080.83
INDIRECT LEGAL FEES	7,000.02
INDIRECT PRINTING/PUBLISHING	13,421.13
INDIRECT OTHER	1,894.88
INDIRECT PROFESSIONAL DEVELOPM	25.01
INDIRECT COMPUTER SUPPLIES/SOF	30,769.07
INDIRECT EQUIP PURCHASE	2,239.38
INDIRECT EQUIP RENT/MAINT	7,044.63

Bluegrass Area Development District
Statement of Activities (YTD)
As of 2/28/2021

INDIRECT POSTAGE EXPENSE	4,339.36
INDIRECT PHONE EXPENSE	11,439.35
INDIRECT EQUIP DEPRECIATION	2,728.78
INDIRECT AUDIT FEES	41,600.02
INDIRECT OFFICE INSURANCE	38,253.11
INDIRECT COMPUTER SERVICE	18,514.87
INDIRECT II JANITORIAL	29,266.86
INDIRECT II UTILITIES ELECTRIC	36,316.65
INDIRECT II UTILITIES WATER	1,116.13
INDIRECT II UTILITIES SEWER	1,300.92
INDIRECT II GARBAGE/LANDFILL U	1,287.57
INDIRECT II LANDSCAPING EXPENS	7,477.81
INDIRECT II REPAIRS AND MAINT	4,663.30
INDIRECT II HVAC REPAIRS AND M	2,664.21
INDIRECT II ELEVATOR REPAIRS/M	735.31
INDIRECT II PROPERTY INSURANCE	8,309.34
INDIRECT II DEPRECIATION BUILDI	50,100.78
INDIRECT II DEPRECIATION IMPRV	12,731.57
Total Expenses	<u>\$21,559,976.65</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets	\$107,763.51
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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>(\$6,025,748.83)</u></u>
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Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 2/28/2021

Year to Date

Cash Flows from Operating Activities

Change in net assets \$107,763.51

Adjustments

(To convert net assets to cash basis)

Decrease in A/R FEDERAL	\$509,221.41
Increase in A/R STATE	(\$25,070.91)
Increase in A/R LOCAL	(\$16,158.27)
Decrease in A/R OTHER	\$4,204.72
Decrease in REIMBURSABLE RECEIVABLE	\$726.80
Decrease in A/R UNBILLED	\$18,493.61
Decrease in PREPAID EXPENSE	\$26,516.64
Increase in Depreciation Expense	\$1,720.38
Increase in Depreciation Expense	\$1,008.42
Increase in Depreciation Expense	\$44,400.77
Increase in Depreciation Expense	\$5,700.03
Increase in Depreciation Expense	\$7,419.27
Increase in Depreciation Expense	\$5,312.21
Decrease in ACCOUNTS PAYABLE OPERATING	(\$76,776.48)
Decrease in ACCOUNTS PAYABLE AGING	(\$409,130.70)
Decrease in ACCOUNTS PAYABLE WIOA	(\$385,818.89)
Decrease in ACCOUNTS PAYABLE CDO	(\$167,856.82)
Decrease in ACCOUNTS PAYABLE BLUEGRASS CAT	(\$5,460.00)
Increase in INTEREST PAYABLE AGING	\$222.47
Increase in INTEREST PAYABLE WIOA	\$168.03
Decrease in FICA PAYABLE	(\$19,492.04)
Increase in 125 VOUCHER DEDUCTION PAYABLE	\$4,763.63
Decrease in MISCELLANEOUS WITHHOLDINGS	(\$204.13)
Decrease in IRS 457 EMPLOYEE WITHHOLDINGS	(\$1,827.00)
Decrease in PENSION CERS EMPLOYEE	(\$628.42)
Decrease in AFLAC PAYABLE	(\$38.19)
Decrease in VISION INSURANCE PAYABLE	(\$87.76)
Decrease in DENTAL INSURANCE PAYABLE	(\$340.83)
Increase in HEALTH INSURANCE PAYABLE	\$836.61
Decrease in LIFE INSURANCE PAYABLE	(\$11.24)
Decrease in ANNUAL LEAVE PAYABLE	(\$41,070.12)
Decrease in HOLIDAY LEAVE PAYABLE	(\$28,182.21)
Increase in SICK LEAVE PAYABLE	\$65,459.51
Decrease in OWED TO GRANTOR	(\$10,596.61)
Decrease in EMPLOYEE'S ASSOCIATION DUES	(\$48.00)
Increase in MISCELLANEOUS WITHHOLDINGS CDO	\$12,016.18
Increase in BACKGROUND CHECKS SCL II	\$1,235.00
Increase in BACKGROUND CHECKS CDO	\$855.20
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	(\$522.13)
Increase in FICA PAYABLE CDO	\$54,609.06
Increase in FEDERAL WITHHOLDING TAXES PAYABLE CDO	\$31,818.90

Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 2/28/2021

Increase in STATE WITHHOLDING TAXES PAYABLE CDO	\$24,736.58
Increase in CITY WITHHOLDING TAXES PAYABLE CDO	\$5,865.50
Increase in COUNTY SCHOOL TAX PAYABLE CDO	\$3,650.79
Decrease in UNEARNED REVENUE	(\$54,413.50)
Total Adjustments	(\$527,089.42)
Net Cash used by Operating activities	(\$419,325.91)
<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>	(\$419,325.91)
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$1,134,898.19
<u>Cash and Cash Equivalents at End of Period</u>	\$715,572.28

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2021 Through 2/28/2021
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$388,195.26	\$2,753,773.78	\$5,131,333.34	\$(2,377,559.56)	(46.3)%
STATE REVENUE	1,632,349.17	15,128,396.57	22,618,845.42	(7,490,448.85)	(33.1)
LOCAL REVENUE	525.00	46,837.94	12,390.00	34,447.94	278.0
LOCAL MATCH REVENUE	0.00	390.00	0.00	390.00	0.0
Net Revenues	\$2,021,069.43	\$17,929,398.29	\$27,762,568.76	\$(9,833,170.47)	(35.4)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$97,731.49	\$768,414.56	\$1,326,402.81	\$557,988.25	42.1%
DIRECT BENEFITS	60,155.36	493,766.83	715,081.26	221,314.43	30.9
DIRECT ANNUAL LEAVE	1,676.38	48,231.77	74,961.19	26,729.42	35.7
DIRECT POSTAGE	1,563.96	14,833.73	21,500.00	6,666.27	31.0
DIRECT PHONE	2,378.75	18,882.42	21,500.00	2,617.58	12.2
DIRECT TRAVEL	0.00	583.05	44,500.00	43,916.95	98.7
DIRECT EQUIPMENT PURCHASE	3,689.10	4,862.10	5,250.00	387.90	7.4
DIRECT SUPPLIES	675.74	6,310.47	12,000.00	5,689.53	47.4
DIRECT COMPUTER SUPPLIES/SOFTWARE	6,135.53	48,001.67	59,500.00	11,498.33	19.3
DIRECT FEES	612.95	4,679.55	8,000.00	3,320.45	41.5
DIRECT PRINTING & PUBLISHING	1,102.38	7,119.45	15,000.00	7,880.55	52.5
DIRECT OTHER	310.60	2,772.30	3,700.00	927.70	25.1
DIRECT TEMP SERVICES	12,017.80	63,121.56	42,000.00	(21,121.56)	(50.3)
DIRECT MEETING EXPENSE	0.00	0.00	1,000.00	1,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	1,620.00	3,458.00	20,500.00	17,042.00	83.1
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	\$189,670.04	\$1,485,039.02	\$2,465,655.00	\$980,615.98	39.8%
<u>Contract Goods and Services</u>					
CDO EMPLOYEE WAGES/LABOR	\$1,181,559.86	\$10,939,063.06	\$16,247,674.00	\$5,308,610.94	32.7%
CDO EMPLOYEE BENEFITS	76,818.08	583,521.46	920,000.00	336,478.54	36.6
CONTRACT SERVICES	484,155.65	4,213,718.41	7,209,471.47	2,995,753.06	41.6
Total Contract Goods and Services	\$1,742,533.59	\$15,736,302.93	\$24,377,145.47	\$8,640,842.54	35.4%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2021 Through 2/28/2021
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$44,968.36	\$450,374.82	\$764,123.86	\$313,749.04	41.1%
INDIRECT COST POOL II	13,061.81	90,423.34	151,643.99	61,220.65	40.4
Total General & Administrative Expenses	<u>\$58,030.17</u>	<u>\$540,798.16</u>	<u>\$915,767.85</u>	<u>\$374,969.69</u>	<u>40.9%</u>
Total Expenses	<u>\$1,990,233.80</u>	<u>\$17,762,140.11</u>	<u>\$27,758,568.32</u>	<u>\$9,996,428.21</u>	<u>36.0%</u>
Net Income (Loss)	<u><u>\$30,835.63</u></u>	<u><u>\$167,258.18</u></u>	<u><u>\$4,000.44</u></u>	<u><u>\$163,257.74</u></u>	<u><u>4081.0%</u></u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2021 Through 2/28/2021
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	0.00	281,046.63	474,254.99	(193,208.36)	(40.7)
LOCAL REVENUE	4,996.89	118,458.27	514,121.16	(395,662.89)	(77.0)
Net Revenues	\$4,996.89	\$526,949.47	\$1,303,182.33	\$(776,232.86)	(59.6)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$41,196.88	\$317,173.64	\$556,428.99	\$239,255.35	43.0%
DIRECT BENEFITS	24,500.47	190,378.68	285,473.96	95,095.28	33.3
DIRECT ANNUAL LEAVE	1,340.05	23,382.87	35,903.17	12,520.30	34.9
DIRECT POSTAGE	4.84	599.14	600.00	0.86	0.1
DIRECT PHONE	493.93	4,438.56	8,000.00	3,561.44	44.5
DIRECT TRAVEL	464.49	3,083.34	12,000.00	8,916.66	74.3
DIRECT EQUIPMENT PURCHASE	0.00	11,490.00	10,000.00	(1,490.00)	(14.9)
DIRECT SUPPLIES	0.00	130.27	750.00	619.73	82.6
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	828.15	7,500.00	6,671.85	89.0
DIRECT FEES	75.00	624.00	1,500.00	876.00	58.4
DIRECT PRINTING & PUBLISHING	0.58	1,404.34	1,000.00	(404.34)	(40.4)
DIRECT OTHER	128.46	1,473.87	4,000.00	2,526.13	63.2
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	\$68,204.70	\$555,416.83	\$929,656.12	\$374,239.29	40.3%
<u>Contract Goods and Services</u>					
CONTRACTS	\$0.00	\$8,344.80	\$0.00	\$(8,344.80)	0.0%
Total Contract Goods and Services	\$0.00	\$8,344.80	\$0.00	\$(8,344.80)	0.0%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$18,893.34	\$181,106.22	\$311,924.58	\$130,818.36	41.9%
INDIRECT COST POOL II	5,407.12	36,361.31	61,601.64	25,240.33	41.0
Total General & Administrative Expenses	\$24,300.46	\$217,467.53	\$373,526.22	\$156,058.69	41.8%
Total Expenses	\$92,505.16	\$781,229.16	\$1,303,182.34	\$521,953.18	40.1%
Net Income (Loss)	\$(87,508.27)	\$(254,279.69)	\$(0.01)	\$(254,279.68)	0.0%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2021 Through 2/28/2021
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$425,572.66	\$2,867,945.01	\$5,376,890.43	\$(2,508,945.42)	(46.7)%
Net Revenues	\$425,572.66	\$2,867,945.01	\$5,376,890.43	\$(2,508,945.42)	(46.7)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$32,388.91	\$249,229.35	\$479,510.43	\$230,281.08	48.0%
DIRECT BENEFITS	20,753.16	154,615.61	270,979.96	116,364.35	42.9
DIRECT ANNUAL LEAVE	528.63	16,403.11	28,320.17	11,917.06	42.1
DIRECT POSTAGE	0.00	117.50	500.00	382.50	76.5
DIRECT PHONE	601.57	8,333.19	15,000.00	6,666.81	44.4
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	4,984.00	2,500.00	(2,484.00)	(99.4)
DIRECT SUPPLIES	0.00	1,224.20	3,000.00	1,775.80	59.2
DIRECT COMPUTER SUPPLIES/SOFTWARE	67.96	3,214.63	4,000.00	785.37	19.6
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	9.34	619.59	6,000.00	5,380.41	89.7
DIRECT OTHER	312.50	2,838.33	6,000.00	3,161.67	52.7
DIRECT MEETING EXPENSE	0.00	0.00	3,000.00	3,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	0.00	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	\$54,662.07	\$457,664.85	\$846,310.56	\$388,645.71	45.9%
<u>Contract Goods and Services</u>					
CONTRACTS	\$346,188.97	\$2,124,160.45	\$4,021,360.00	\$1,897,199.55	47.2%
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	5,006.87	73,074.43	115,000.00	41,925.57	36.5
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	\$351,195.84	\$2,237,247.59	\$4,204,951.43	\$1,967,703.84	46.8%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2021 Through 2/28/2021
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$15,351.63	\$144,100.93	\$271,796.96	\$127,696.03	47.0%
INDIRECT COST POOL II	4,363.12	28,931.64	53,831.46	24,899.82	46.3
Total General & Administrative Expenses	<u>\$19,714.75</u>	<u>\$173,032.57</u>	<u>\$325,628.42</u>	<u>\$152,595.85</u>	<u>46.9%</u>
Total Expenses	<u>\$425,572.66</u>	<u>\$2,867,945.01</u>	<u>\$5,376,890.41</u>	<u>\$2,508,945.40</u>	<u>46.7%</u>
Net Income (Loss)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.02</u>	<u>\$(0.02)</u>	<u>(100.0)%</u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2021 Through 2/28/2021
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	537.19	6,373.41	18,000.00	(11,626.59)	(64.6)
LOCAL REVENUE - RENT	6,892.64	55,141.12	82,711.68	(27,570.56)	(33.3)
LOCAL REVENUE - OTHER	23.60	190,849.91	200,600.00	(9,750.09)	(4.9)
LOCAL REVENUE - OTHER	1,744.41	26.97	0.00	26.97	0.0
Net Revenues	\$9,197.84	\$343,447.39	\$450,968.68	\$(107,521.29)	(23.8)%
<u>Program Expenses</u>					
TENANT BUILDING COSTS	\$2,401.63	\$14,475.43	\$28,786.08	\$14,310.65	49.7%
DIRECT SALARIES	366.00	2,343.52	8,000.00	5,656.48	70.7
DIRECT BENEFITS	185.04	1,202.67	0.00	(1,202.67)	0.0
DIRECT ANNUAL LEAVE	23.14	6,051.63	0.00	(6,051.63)	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	21.17	34.18	0.00	(34.18)	0.0
DIRECT FEES	0.00	574.00	0.00	(574.00)	0.0
DIRECT LEGAL FEES	987.00	2,793.00	0.00	(2,793.00)	0.0
DIRECT PRINTING & PUBLISHING	0.00	627.36	0.00	(627.36)	0.0
DIRECT OTHER	761.39	915.23	40,000.00	39,084.77	97.7
Total Program Expenses	\$4,745.37	\$29,045.49	\$76,786.08	\$47,740.59	62.2%
<u>Contract Goods and Services</u>					
CONTRACTS	\$780.00	\$118,097.50	\$200,600.00	\$82,502.50	41.1%
Total Contract Goods and Services	\$780.00	\$118,097.50	\$200,600.00	\$82,502.50	41.1%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$165.41	\$1,265.22	\$0.00	\$(1,265.22)	0.0%
INDIRECT COST POOL II	44.22	254.16	0.00	(254.16)	0.0
Total General & Administrative Expenses	\$209.63	\$1,519.38	\$0.00	\$(1,519.38)	0.0%
Total Expenses	\$5,735.00	\$148,662.37	\$277,386.08	\$128,723.71	46.4%
Net Income (Loss)	\$3,462.84	\$194,785.02	\$173,582.60	\$21,202.42	12.2%

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2021 through 2/28/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
410.92000.20.4			DIRECT SALARIES							\$1,977.52
22646	GJE	4587126	02/12/21		10075/4548300	Salary Bi-Weekly 2/12/2021	\$214.62	-	\$2,192.14	
22646	GJE	4587127	02/12/21		10082/4549156	Salary Bi-Weekly 2/12/2021	\$135.48	-	\$2,327.62	
22642	GJE	4573204	02/26/21		10135/4561132	Salary Bi-Weekly 2/26/2021	\$15.90	-	\$2,343.52	
DIRECT SALARIES TOTALS:							\$366.00	\$0.00	\$2,343.52	
420.92000.20.4			DIRECT BENEFITS							\$1,017.63
22646	GJE	4588473	02/12/21		10075/4548328	SSI Bi-Weekly 2/12/2021	\$13.28	-	\$1,030.91	
22646	GJE	4588474	02/12/21		10075/4548342	Medicare Bi-Weekly 2/12/2021	\$3.11	-	\$1,034.02	
22646	GJE	4588475	02/12/21		10075/4548364	Sick Bi-Weekly 2/12/2021	\$9.90	-	\$1,043.92	
22646	GJE	4588476	02/12/21		10075/4548378	Holiday Bi-Weekly 2/12/2021	\$9.08	-	\$1,053.00	
22646	GJE	4588477	02/12/21		10075/4548406	HealthIns Bi-Weekly 2/12/2021	\$23.35	-	\$1,076.35	
22646	GJE	4588478	02/12/21		10075/4548420	Vision Bi-Weekly 2/12/2021	\$0.42	-	\$1,076.77	
22646	GJE	4588479	02/12/21		10075/4548449	Basic Life Bi-Weekly 2/12/2021	\$0.04	-	\$1,076.81	
22646	GJE	4588480	02/12/21		10075/4548463	Dental 2 Bi-Weekly 2/12/2021	\$0.97	-	\$1,077.78	
22646	GJE	4588481	02/12/21		10075/4548484	CERS Co Bi-Weekly 2/12/2021	\$51.64	-	\$1,129.42	
22646	GJE	4588482	02/12/21		10082/4549184	SSI Bi-Weekly 2/12/2021	\$8.39	-	\$1,137.81	
22646	GJE	4588483	02/12/21		10082/4549198	Medicare Bi-Weekly 2/12/2021	\$1.96	-	\$1,139.77	
22646	GJE	4588484	02/12/21		10082/4549219	Sick Bi-Weekly 2/12/2021	\$6.25	-	\$1,146.02	
22646	GJE	4588485	02/12/21		10082/4549233	Holiday Bi-Weekly 2/12/2021	\$5.73	-	\$1,151.75	
22646	GJE	4588486	02/12/21		10082/4549254	HealthIns Bi-Weekly 2/12/2021	\$9.51	-	\$1,161.26	
22646	GJE	4588487	02/12/21		10082/4549268	Vision Bi-Weekly 2/12/2021	\$0.12	-	\$1,161.38	
22646	GJE	4588488	02/12/21		10082/4549297	Basic Life Bi-Weekly 2/12/2021	\$0.02	-	\$1,161.40	
22646	GJE	4588489	02/12/21		10082/4549311	Dental 2 Bi-Weekly 2/12/2021	\$0.40	-	\$1,161.80	
22646	GJE	4588490	02/12/21		10082/4549332	CERS Co Bi-Weekly 2/12/2021	\$32.60	-	\$1,194.40	
22642	GJE	4574595	02/26/21		10135/4561159	SSI Bi-Weekly 2/26/2021	\$0.98	-	\$1,195.38	
22642	GJE	4574596	02/26/21		10135/4561173	Medicare Bi-Weekly 2/26/2021	\$0.23	-	\$1,195.61	
22642	GJE	4574597	02/26/21		10135/4561195	Sick Bi-Weekly 2/26/2021	\$0.73	-	\$1,196.34	
22642	GJE	4574598	02/26/21		10135/4561209	Holiday Bi-Weekly 2/26/2021	\$0.67	-	\$1,197.01	
22642	GJE	4574599	02/26/21		10135/4561237	HealthIns Bi-Weekly 2/26/2021	\$1.73	-	\$1,198.74	
22642	GJE	4574600	02/26/21		10135/4561251	Vision Bi-Weekly 2/26/2021	\$0.03	-	\$1,198.77	
22642	GJE	4574601	02/26/21		10135/4561292	Dental 2 Bi-Weekly 2/26/2021	\$0.07	-	\$1,198.84	
22642	GJE	4574602	02/26/21		10135/4561313	CERS Co Bi-Weekly 2/26/2021	\$3.83	-	\$1,202.67	
DIRECT BENEFITS TOTALS:							\$185.04	\$0.00	\$1,202.67	
424.92000.20.4			DIRECT ANNUAL LEAVE							\$111.72
22646	GJE	4588644	02/12/21		10075/4548307	Annual Bi-Weekly 2/12/2021	\$9.90	-	\$121.62	
22646	GJE	4588645	02/12/21		10082/4549163	Annual Bi-Weekly 2/12/2021	\$12.51	-	\$134.13	
22642	GJE	4574762	02/26/21		10135/4561138	Annual Bi-Weekly 2/26/2021	\$0.73	-	\$134.86	
DIRECT ANNUAL LEAVE TOTALS:							\$23.14	\$0.00	\$134.86	
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	

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Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance		
436.91000.10.4			DIRECT COMPUTER SUPPLIES/SOFTWARE								\$13.01
22699	AP	4589772	02/23/21		1814062917	GODADDY.COM - DOMAIN NAME RENEWAL - JESSAMINEKY - JESSAMINECO.ORG	\$21.17	-	\$34.18		
DIRECT COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$21.17	\$0.00	\$34.18		
440.91000.10.4			DIRECT FEES								\$574.00
DIRECT FEES TOTALS:							\$0.00	\$0.00	\$574.00		
445.91000.10.4			DIRECT LEGAL FEES								\$1,806.00
22637	AP	4565412	02/23/21		60886	WALTHER, GAY & MACK, PLC - CORPORATE - JANUARY 2021	\$987.00	-	\$2,793.00		
DIRECT LEGAL FEES TOTALS:							\$987.00	\$0.00	\$2,793.00		
450.91000.10.4			DIRECT PRINTING & PUBLISHING								\$531.16
DIRECT PRINTING & PUBLISHING TOTALS:							\$0.00	\$0.00	\$531.16		
460.91000.10.4			DIRECT OTHER								\$153.84
22699	AP	4589793	02/23/21		96973	NICHOLASVILLE FLORIST & GIFT - FLOWERS - JOYCE CASSITY	\$95.00	-	\$248.84		
22656	AP	4588945	02/24/21		78106	CROWN TROPHY - CLOCKS AND ENGRAVEMENTS FOR BGADD BOARD - JUDGE/EXECUTIVE ORBREY	\$232.00	-	\$480.84		
22742	GJE	4612788	02/28/21			WIOA - Correct Liability 229 Expense	\$434.39	-	\$915.23		
DIRECT OTHER TOTALS:							\$761.39	\$0.00	\$915.23		
711.92000.10.4			AIC SALARIES								\$129.65
22594	CJE	4540059	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$129.65	-		
22726	CJE	4602672	02/28/21			Indirect Allocation Cost Pool 1	\$153.60	-	\$153.60		
AIC SALARIES TOTALS:							\$153.60	\$129.65	\$153.60		
711.92000.11.4			AIC SALARIES								\$106.21
22594	CJE	4540060	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$106.21	-		
22726	CJE	4602673	02/28/21			Indirect Allocation Cost Pool 1	\$124.90	-	\$124.90		
AIC SALARIES TOTALS:							\$124.90	\$106.21	\$124.90		
711.92000.13.4			AIC SALARIES								\$112.69
711.92000.13.4			AIC SALARIES (CONTINUED)								
22594	CJE	4540061	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$112.69	-		
22726	CJE	4602674	02/28/21			Indirect Allocation Cost Pool 1	\$131.61	-	\$131.61		
AIC SALARIES TOTALS:							\$131.61	\$112.69	\$131.61		
711.92000.20.4			AIC SALARIES								\$10.68
22594	CJE	4540062	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$10.68	-		
22726	CJE	4602675	02/28/21			Indirect Allocation Cost Pool 1	\$12.48	-	\$12.48		
AIC SALARIES TOTALS:							\$12.48	\$10.68	\$12.48		

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2021 through 2/28/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
711.92000.21.4						AIC SALARIES			\$9.48
22594	CJE	4540063	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$9.48	-
22726	CJE	4602676	02/28/21			Indirect Allocation Cost Pool 1	\$9.80	-	\$9.80
AIC SALARIES TOTALS:							<u>\$9.80</u>	<u>\$9.48</u>	<u>\$9.80</u>
711.92000.22.4						AIC SALARIES			\$91.33
22594	CJE	4540064	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$91.33	-
22726	CJE	4602677	02/28/21			Indirect Allocation Cost Pool 1	\$110.45	-	\$110.45
AIC SALARIES TOTALS:							<u>\$110.45</u>	<u>\$91.33</u>	<u>\$110.45</u>
721.92000.10.4						AIC BENEFITS			\$152.22
22594	CJE	4540618	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$152.22	-
22726	CJE	4603255	02/28/21			Indirect Allocation Cost Pool 1	\$170.40	-	\$170.40
AIC BENEFITS TOTALS:							<u>\$170.40</u>	<u>\$152.22</u>	<u>\$170.40</u>
721.92000.11.4						AIC BENEFITS			\$69.78
22594	CJE	4540619	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$69.78	-
22726	CJE	4603256	02/28/21			Indirect Allocation Cost Pool 1	\$81.70	-	\$81.70
AIC BENEFITS TOTALS:							<u>\$81.70</u>	<u>\$69.78</u>	<u>\$81.70</u>
721.92000.13.4						AIC BENEFITS			\$29.77
22594	CJE	4540620	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$29.77	-
22726	CJE	4603257	02/28/21			Indirect Allocation Cost Pool 1	\$38.61	-	\$38.61
AIC BENEFITS TOTALS:							<u>\$38.61</u>	<u>\$29.77</u>	<u>\$38.61</u>
721.92000.21.4						AIC BENEFITS			\$0.28
22594	CJE	4540621	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$0.28	-
22726	CJE	4603258	02/28/21			Indirect Allocation Cost Pool 1	\$0.34	-	\$0.34
AIC BENEFITS TOTALS:							<u>\$0.34</u>	<u>\$0.28</u>	<u>\$0.34</u>
721.92000.22.4						AIC BENEFITS			\$76.46
22594	CJE	4540622	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$76.46	-
22726	CJE	4603259	02/28/21			Indirect Allocation Cost Pool 1	\$92.64	-	\$92.64
AIC BENEFITS TOTALS:							<u>\$92.64</u>	<u>\$76.46</u>	<u>\$92.64</u>
721.92000.40.4						AIC BENEFITS			\$0.33
22594	CJE	4540623	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$0.33	-
22726	CJE	4603260	02/28/21			Indirect Allocation Cost Pool 1	\$0.39	-	\$0.39
AIC BENEFITS TOTALS:							<u>\$0.39</u>	<u>\$0.33</u>	<u>\$0.39</u>

Bluegrass Area Development District

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2/1/2021 through 2/28/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
721.92000.41.4						AIC BENEFITS			\$0.24
22594	CJE	4540624	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$0.24	-
22726	CJE	4603261	02/28/21			Indirect Allocation Cost Pool 1	\$0.24	-	\$0.24
AIC BENEFITS TOTALS:							\$0.24	\$0.24	\$0.24
731.92000.10.4						AIC TRAVEL			\$0.11
22594	CJE	4540695	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$0.11	-
22726	CJE	4603339	02/28/21			Indirect Allocation Cost Pool 1	\$0.21	-	\$0.21
AIC TRAVEL TOTALS:							\$0.21	\$0.11	\$0.21
736.92000.10.4						AIC SUPPLIES			\$4.88
22594	CJE	4540776	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$4.88	-
22726	CJE	4603423	02/28/21			Indirect Allocation Cost Pool 1	\$5.11	-	\$5.11
AIC SUPPLIES TOTALS:							\$5.11	\$4.88	\$5.11
741.92000.10.4						AIC DUES, FEES, SUBSCRIPTIONS			\$38.43
22594	CJE	4540919	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$38.43	-
22726	CJE	4603574	02/28/21			Indirect Allocation Cost Pool 1	\$40.82	-	\$40.82
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$40.82	\$38.43	\$40.82
741.92000.22.4						AIC DUES, FEES, SUBSCRIPTIONS			\$0.03
22594	CJE	4540920	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$0.03	-
22726	CJE	4603575	02/28/21			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			\$9.46
22594	CJE	4541002	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$9.46	-
22726	CJE	4603660	02/28/21			Indirect Allocation Cost Pool 1	\$11.40	-	\$11.40
AIC LEGAL FEES TOTALS:							\$11.40	\$9.46	\$11.40
751.92000.10.4						AIC PRINTING/PUBLISHING			\$18.02
22594	CJE	4541084	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$18.02	-
22726	CJE	4603745	02/28/21			Indirect Allocation Cost Pool 1	\$21.86	-	\$21.86
AIC PRINTING/PUBLISHING TOTALS:							\$21.86	\$18.02	\$21.86
761.92000.10.4						AIC OTHER			\$2.62
22594	CJE	4541165	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$2.62	-
22726	CJE	4603829	02/28/21			Indirect Allocation Cost Pool 1	\$3.09	-	\$3.09
AIC OTHER TOTALS:							\$3.09	\$2.62	\$3.09

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2021 through 2/28/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
763.92000.10.4						AIC PROFESSIONAL DEVELOPMENT			\$0.04
22594	CJE	4541229	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$0.04	-
22726	CJE	4603897	02/28/21			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			\$42.73
22594	CJE	4541390	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$42.73	-
22726	CJE	4604065	02/28/21			Indirect Allocation Cost Pool 1	\$48.56	-	\$48.56
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$48.56	\$42.73	\$48.56
775.92000.22.4						AIC COMPUTER SUPPLIES/SOFTWARE			\$0.57
22594	CJE	4541391	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$0.57	-
22726	CJE	4604066	02/28/21			Indirect Allocation Cost Pool 1	\$1.56	-	\$1.56
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$1.56	\$0.57	\$1.56
782.92000.10.4						AIC EQUIP PURCHASE			\$3.53
22594	CJE	4541472	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$3.53	-
22726	CJE	4604150	02/28/21			Indirect Allocation Cost Pool 1	\$3.65	-	\$3.65
AIC EQUIP PURCHASE TOTALS:							\$3.65	\$3.53	\$3.65
783.92000.10.4						AIC EQUIP RENT/MAINT			\$9.74
22594	CJE	4541554	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$9.74	-
22726	CJE	4604235	02/28/21			Indirect Allocation Cost Pool 1	\$11.47	-	\$11.47
AIC EQUIP RENT/MAINT TOTALS:							\$11.47	\$9.74	\$11.47
786.92000.10.4						AIC POSTAGE			\$4.40
22594	CJE	4541635	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$4.40	-
22726	CJE	4604320	02/28/21			Indirect Allocation Cost Pool 1	\$7.07	-	\$7.07
AIC POSTAGE TOTALS:							\$7.07	\$4.40	\$7.07
788.92000.10.4						AIC PHONE			\$16.88
22594	CJE	4541791	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$16.88	-
22726	CJE	4604481	02/28/21			Indirect Allocation Cost Pool 1	\$18.45	-	\$18.45
AIC PHONE TOTALS:							\$18.45	\$16.88	\$18.45
788.92000.11.4						AIC PHONE			\$0.18
22594	CJE	4541792	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$0.18	-
22726	CJE	4604482	02/28/21			Indirect Allocation Cost Pool 1	\$0.18	-	\$0.18
AIC PHONE TOTALS:							\$0.18	\$0.18	\$0.18

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2021 through 2/28/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
789.92000.10.4						AIC DEPRECIATION EXPENSE			\$3.76
22594	CJE	4541873	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$3.76	-
22726	CJE	4604566	02/28/21			Indirect Allocation Cost Pool 1	\$4.44	-	\$4.44
AIC DEPRECIATION EXPENSE TOTALS:							\$4.44	\$3.76	\$4.44
790.92000.11.4						AIC AUDIT FEES			\$65.58
22594	CJE	4541955	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$65.58	-
22726	CJE	4604651	02/28/21			Indirect Allocation Cost Pool 1	\$67.76	-	\$67.76
AIC AUDIT FEES TOTALS:							\$67.76	\$65.58	\$67.76
792.92000.10.4						AIC INSURANCE			\$60.31
22594	CJE	4542037	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$60.31	-
22726	CJE	4604736	02/28/21			Indirect Allocation Cost Pool 1	\$62.31	-	\$62.31
AIC INSURANCE TOTALS:							\$62.31	\$60.31	\$62.31
793.92000.10.4						AIC COMPUTER SERVICES			\$29.42
22594	CJE	4542119	02/28/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22591)	-	\$29.42	-
22726	CJE	4604821	02/28/21			Indirect Allocation Cost Pool 1	\$30.05	-	\$30.05
AIC COMPUTER SERVICES TOTALS:							\$30.05	\$29.42	\$30.05
930.92000.10.4						AIC II JANITORIAL			\$40.41
22595	CJE	4542201	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$40.41	-
22728	CJE	4605921	02/28/21			Indirect Allocation Cost Pool II	\$47.67	-	\$47.67
AIC II JANITORIAL TOTALS:							\$47.67	\$40.41	\$47.67
932.92000.10.4						AIC II UTILITIES ELECTRIC			\$46.94
22595	CJE	4542283	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$46.94	-
22728	CJE	4606006	02/28/21			Indirect Allocation Cost Pool II	\$59.15	-	\$59.15
AIC II UTILITIES ELECTRIC TOTALS:							\$59.15	\$46.94	\$59.15
933.92000.10.4						AIC II UTILITIES WATER			\$1.53
22595	CJE	4542364	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$1.53	-
22728	CJE	4606090	02/28/21			Indirect Allocation Cost Pool II	\$1.82	-	\$1.82
AIC II UTILITIES WATER TOTALS:							\$1.82	\$1.53	\$1.82
934.92000.10.4						AIC II UTILITIES SEWER			\$1.83
22595	CJE	4542445	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$1.83	-
22728	CJE	4606174	02/28/21			Indirect Allocation Cost Pool II	\$2.12	-	\$2.12
AIC II UTILITIES SEWER TOTALS:							\$2.12	\$1.83	\$2.12

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2021 through 2/28/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
935.92000.10.4				AIC II GARBAGE/LANDFILL USE						\$1.74
22595	CJE	4542526	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$1.74	-	
22728	CJE	4606258	02/28/21			Indirect Allocation Cost Pool II	\$2.10	-	\$2.10	
AIC II GARBAGE/LANDFILL USE TOTALS:							\$2.10	\$1.74	\$2.10	
937.92000.10.4				AIC II LANDSCAPING EXPENSE						\$5.46
22595	CJE	4542608	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$5.46	-	
22728	CJE	4606343	02/28/21			Indirect Allocation Cost Pool II	\$12.18	-	\$12.18	
AIC II LANDSCAPING EXPENSE TOTALS:							\$12.18	\$5.46	\$12.18	
938.92000.10.4				AIC II REPAIRS AND MAINTENANCE						\$6.96
22595	CJE	4542690	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$6.96	-	
22728	CJE	4606428	02/28/21			Indirect Allocation Cost Pool II	\$7.60	-	\$7.60	
AIC II REPAIRS AND MAINTENANCE TOTALS:							\$7.60	\$6.96	\$7.60	
939.92000.10.4				AIC II HVAC REPAIRS AND MAINTENANCE						\$4.20
22595	CJE	4542771	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$4.20	-	
22728	CJE	4606512	02/28/21			Indirect Allocation Cost Pool II	\$4.34	-	\$4.34	
AIC II HVAC REPAIRS AND MAINTENANCE TOTALS:							\$4.34	\$4.20	\$4.34	
940.92000.10.4				AIC II ELEVATOR REPAIRS/MAINTENANCE						\$0.99
22595	CJE	4542852	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$0.99	-	
22728	CJE	4606596	02/28/21			Indirect Allocation Cost Pool II	\$1.20	-	\$1.20	
AIC II ELEVATOR REPAIRS/MAINTENANCE TOTALS:							\$1.20	\$0.99	\$1.20	
945.92000.10.4				AIC II PROPERTY INSURANCE						\$13.10
22595	CJE	4542934	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$13.10	-	
22728	CJE	4606681	02/28/21			Indirect Allocation Cost Pool II	\$13.53	-	\$13.53	
AIC II PROPERTY INSURANCE TOTALS:							\$13.53	\$13.10	\$13.53	
955.92000.10.4				AIC II DEPRECIATION BUILDING						\$69.11
22595	CJE	4543016	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$69.11	-	
22728	CJE	4606766	02/28/21			Indirect Allocation Cost Pool II	\$81.61	-	\$81.61	
AIC II DEPRECIATION BUILDING TOTALS:							\$81.61	\$69.11	\$81.61	
957.92000.10.4				AIC II DEPRECIATION IMPROVEMENTS						\$17.67
22595	CJE	4543098	02/28/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22593)	-	\$17.67	-	
22728	CJE	4606851	02/28/21			Indirect Allocation Cost Pool II	\$20.84	-	\$20.84	
AIC II DEPRECIATION IMPROVEMENTS TOTALS:							\$20.84	\$17.67	\$20.84	

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2021 through 2/28/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
							<u>\$3,863.12</u>	<u>\$1,309.75</u>	<u>\$10,076.47</u>

Bluegrass Area Development District
 Summary of Subcontract and Pass Thru Expenditures
 For the period of 2/1/21 through 2/28/2021, with Year-to-Date

<u>Grant Name</u>	<u>February</u>	<u>Year-to-Date</u>
Aging CHFS Meals C1 & C2	0.00	361,177.53
Aging Fast	0.00	0.00
Aging Humana Emergency HDM	0.00	0.00
Aging MIPPA-AAA	1,832.00	12,970.00
Aging MIPPA-SHIP	2,928.00	19,894.00
Broadband Study - GEO Partners	0.00	8,344.80
CMS SHIP	0.00	42,768.00
Family Caregiver	9,693.76	110,055.22
Homecare	91,380.81	706,066.17
Joanie Bernard Bluegrass Cat Project	780.00	118,097.50
NSIP USDA	48,172.44	198,699.32
Participant Directed Services	1,261,178.48	11,556,044.14
Title III	70,346.47	893,283.78
Title III C1	81,493.03	574,804.42
Title III C2	171,947.60	1,208,352.85
Title III D	225.00	3,145.50
Title VII Ombudsman	3,336.00	38,613.00
Title VII-Elder Abuse	0.00	10,429.00
WIOA Adult Program	213,212.94	1,172,807.27
WIOA Board Strategic Plan	0.00	37,158.58
WIOA Dislocated Worker Admin	36.09	2,903.57
WIOA Dislocated Worker Program	48,011.11	448,283.74
WIOA NEG COVID 19	23,939.14	135,607.73
WIOA Trade	19,874.18	85,692.40
WIOA Youth Admin	175.28	4,092.50
WIOA Youth In School Program	334.21	6,444.86
WIOA Youth Out of School Program	45,612.89	344,256.94
Total	<u>2,094,509.43</u>	<u>18,099,992.82</u>

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 2/1/2021 to 2/28/2021

Check No.	Date	Status*	Payee Name	Description	Amount
BANK ID: TB01 - TRADITIONAL BANK					101.00000.00.0
62378	02/05/21	P	ACTION BUSINESS SUPPLIERS	OFFICE SUPPLIES - ADMIN 1/27/2021	\$322.48
62379	02/05/21	P	ALLRITE PEST CONTROL	PEST CONTROL SERVICE - 2/3/21	\$115.00
62380	02/05/21	P	BFORTRESS LLC	JANUARY HIPAA SECURE SERVER HO	\$500.00
62381	02/05/21	P	BLUEGRASS OFFICE SYSTEMS	ANNUAL CONTRACT 2/2/2021-2/1/2022	\$373.88
62382	02/05/21	P	CELESTE COLLINS	JANUARY 2021 TRAVEL	\$40.00
62383	02/05/21	P	CUNNINGHAM COMMUNICATIONS	PHONE SYSTEM REPAIR - 12/30/2020	\$80.00
62384	02/05/21	P	GORRELL'S COMPUTER SERVICES	LAPTOPS - CP/WIOA 1/27/2021	\$17,718.00
62385	02/05/21	P	GREYSON EVANS	JANUARY 2021 TRAVEL	\$39.78
62386	02/05/21	P	JEFF LUOMA	DECEMBER 2020 TRAVEL	\$152.49
62387	02/05/21	P	KARYN LEVERENZ	JANUARY 2021 TRAVEL	\$63.18
62388	02/05/21	P	LFUCG - DIVISION OF REVENUE	LFUCG JAN 2021 LICENSE FEE W/H TA	\$7,511.32
62389	02/05/21	P	MCGREGOR & ASSOCIATES, INC.	JANUARY 2021 HRA ADMIN	\$60.00
62390	02/05/21	P	OFFICE TEAM	MARY HICKEY SPORS - CDO FINANCIA	\$819.00
62391	02/05/21	P	PRATT'S LAWN AND LANDSCAPE INC	LANDSCAPING - 2/2021	\$595.72
62392	02/05/21	P	REPUBLIC SERVICES #993	WASTE CONTAINER RENTAL 2/2021	\$173.00
62393	02/05/21	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ - CDO FINANCIAL	\$2,061.46
62394	02/05/21	P	WINDSTREAM COMMUNICATIONS	PHONE 2/2021	\$866.16
62395	02/05/21	P	MCGREGOR & ASSOCIATES NO MAIL	JANUARY 2021 HRA	\$1,696.04
62396	02/05/21	E	LAWRENCE W. MORTON-NM	LEXINGTON CAREER CENTER RENT-2/	\$2,880.00
62397	02/12/21	P	BLUEGRASS ADD-PAYROLL	02/12/21 NET PAYROLL #4	\$76,087.05
62398	02/12/21	P	TRADITIONAL BANK - NO MAIL	FEDTAX/MED/SSI	\$25,349.90
* 62327	02/12/21	V	2/12/21 KENTUCKY UTILITIES		(\$8,062.61)
* 62399	02/12/21	P	AMBIUS (04)	PLANT RENTAL - 2/2021	\$181.00
62400	02/12/21	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$50.00
62401	02/12/21	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES-1099KIT&MISC2/1/2'	\$30.59
62402	02/12/21	P	KENTUCKY AMERICAN WATER	WATER 1/8/21-2/3/21	\$177.82
62403	02/12/21	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62404	02/12/21	P	KENTUCKY UTILITIES	ELECTRIC 1/6/21-2/4/21	\$15,923.09
62405	02/12/21	P	KPHRA	KPHRA MEMBERSHIP FEE	\$150.00
62406	02/12/21	P	LANGUAGE LINE SERVICES	OVER-THE-PHONE INTERPRETATION	\$26.58
62407	02/12/21	P	OFFICE DEPOT CARD PLAN	OFFICE SUPPLIES - WIOA 1/26/21	\$438.93
62408	02/12/21	P	OFFICE TEAM	MARY SPORS-CDO FINANCIALW/E02/0	\$1,043.56
62409	02/12/21	P	PITNEY BOWES GLOBAL FINANCIAL	POSTAGE METER RENTAL	\$1,060.77
62410	02/12/21	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-CDOFINANCIALW/E02/0	\$2,150.63
62411	02/19/21	P	ANNKISSAM	FEBRUARY EDI AUTOCLAIM MONTHLY	\$1,000.00
62412	02/19/21	P	D-C ELEVATOR COMPANY, INC.	ELEVATOR MAINTENANCE - 2/2021	\$129.40
62413	02/19/21	P	DAVID DUTTLINGER	JANUARY 2021 TRAVEL	\$63.96
62414	02/19/21	P	KENTUCKY STATE TREASURER	BGADD FEBRUARY 12, 2021 SWT	\$19,200.36
62415	02/19/21	P	LEXINGTON-FAYETTE URBAN	SEWER AND LANDFILL USE1/7/21-2/3/2	\$216.95
62416	02/19/21	P	MCGREGOR & ASSOCIATES, INC.	FEBRUARY 2021 COBRA	\$70.00
62417	02/19/21	P	NETWORKFLEET, INC.	GPS MONTHLY FEES - JANUARY 2021	\$38.38
62418	02/19/21	P	QX.NET	INTERNET SERVICE - 3/2021	\$1,533.99
62419	02/19/21	P	SPACE CENTER STORAGE	STORAGE RENTAL 3/2021	\$113.00
62420	02/19/21	P	SUPERFLEET MASTERCARD	FUEL FOR FORD 5 & 6, 2/7/21	\$30.86
62421	02/19/21	P	THE LEXINGTON HERALD-LEADER CO	ANNUAL SUBSCRIPTION	\$330.72
62422	02/19/21	P	VERIZON WIRELESS	CELL PHONES 2/9/21-3/8/21	\$2,953.26
62423	02/26/21	P	BLUEGRASS ADD-PAYROLL	02/26/21 NET PAYROLL #5	\$84,372.18
62424	02/26/21	P	KENTUCKY STATE TREASURER - NM	BGADD FEBRUARY 16, 2021 SWT	\$5,576.01
62425	02/26/21	P	KENTUCKY STATE TREASURER-NM	FEBRUARY 2021 LIFE INSURANCE	\$672.42
62426	02/26/21	P	MCGREGOR & ASSOCIATES NO MAIL	FEBRUARY 2021 HRA	\$1,455.96
62427	02/26/21	P	TRADITIONAL BANK - NO MAIL	FEDTAX/MED/SSI	\$32,018.46
62428	02/26/21	P	AMERICAN EXPRESS	FEBRUARY 2021 STATEMENT	\$8,108.78
62429	02/26/21	P	AMERICAN SOCIETY ON AGING	2021 ASA MEMBERSHIP	\$275.00
62430	02/26/21	P	ANNKISSAM	JANUARY EDI AUTOCLAIM MONTHLY L	\$1,000.00

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 2/1/2021 to 2/28/2021

Check No.	Date	Status*	Payee Name	Description	Amount
62431	02/26/21	P	AUSTIN BATES	JANUARY 2021 TRAVEL	\$47.19
62432	02/26/21	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$50.00
62433	02/26/21	P	C & R ASPHALT, LLC	SNOW REMOVAL-BAGS OF SALT 1/27-;	\$1,320.50
62434	02/26/21	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 3/10/21-4/9/21	\$864.50
62435	02/26/21	P	FORTUNE PLAZA, LLC	LEXINGTON CAREER CENTER RENT-3/	\$9,901.30
62436	02/26/21	P	GEORGE LEAMON	JANUARY 2021 TRAVEL	\$398.58
62437	02/26/21	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - ADMIN 2/17/21	\$538.33
62438	02/26/21	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62439	02/26/21	P	KENTUCKY STATE TREASURER	REPLENISH WIOA BACKGROUND CHEI	\$500.00
62440	02/26/21	P	LEXINGTON-FAYETTE URBAN COUNT	LFUCG FEBRUARY2021LICENSEFEEW,	\$5,369.60
62441	02/26/21	P	MASTERCARD/REPUBLIC BANK	FEBRUARY 2021 STATEMENT	\$2,204.57
62442	02/26/21	P	NATALIE FLORES-ESQUIVEL	JANUARY 2021 TRAVEL	\$18.72
62443	02/26/21	P	OCD CLEANING SERVICES	OFFICE CLEANING - 3/2021	\$3,749.00
62444	02/26/21	P	OFFICE TEAM	MARY SPORS-CDOFINANCIALW/E02/19	\$1,791.28
62445	02/26/21	P	RICHMOND MALL PARTNERS, LLC	RIDHMOND CAREER CENTER RENT -3/	\$1,265.00
62446	02/26/21	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-CDOFINANCIALW/E01/29	\$4,057.93
62447	02/26/21	P	SE4A	SE4A 2021 MEMBERSHIP DUES	\$195.00
62448	02/26/21	P	SPACE CENTER STORAGE	STORAGE RENTAL 3/8/21-4/7/21	\$954.00
62449	02/26/21	P	WALTHER, GAY & MACK, PLC	CORPORATE - JANUARY 2021	\$1,987.00
BANK TB01 REGISTER TOTAL:					\$348,701.01
BANK ID: TB02 - TRADITIONAL BANK					102.00000.00.0
34743	02/09/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$300.00
34744	02/09/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$120.00
34745	02/09/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$114.31
34746	02/09/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$500.01
34747	02/09/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$268.69
34748	02/09/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$271.56
34749	02/09/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$216.00
34750	02/09/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$113.35
34751	02/09/21	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$67.80
34752	02/24/21	P	BLUEGRASS AREA DEV DISTRICT	DECEMBER 2020 AGING TRANSFER	\$31,949.10
34753	02/25/21	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING HOMECARE DECEM	\$4,374.00
34754	02/25/21	E	BG COMMUNITY ACTION PARTNERSHI	CASE MANAGEMENT HOMECARE DEC	\$16,281.73
34755	02/25/21	E	HELP AT HOME, LLC	HELP AT HOME DECEMBER 2020	\$13,632.30
34756	02/25/21	E	INDEPENDENCE ASSISTANCE	INDEPENDENCE ASSISTANCE DECEMI	\$23,985.98
34757	02/25/21	E	LIFELINE HOMECARE INC	LIFFELINE HOMECARE DECEMBER 202	\$35,843.12
34758	02/25/21	E	NURSING HOME OMBUDSMAN	OMBUDSMAN DECEMBER 2020	\$4,866.00
34759	02/25/21	E	NORTHERN KY LEGAL AID SOCIETY	SHIP/MIPPA SHIP/MIPPA AAA DEC	\$26,144.00
34760	02/26/21	P	MASTERCARD2/REPUBLIC BANK	JANUARY STATEMENT 2/4/2021	\$4,839.24
BANK TB02 REGISTER TOTAL:					\$163,887.19
BANK ID: TB03 - TRADITIONAL BANK					103.00000.00.0
47034	02/24/21	E	RESCARE WORKFORCE SERVICES	RESCARE JANUARY 2021 EXPENSES	\$302,375.65
47035	02/24/21	P	BLUEGRASS AREA DEV DISTRICT	JANUARY 2021 WIOA TRANSFER	\$110,123.06
BANK TB03 REGISTER TOTAL:					\$412,498.71
BANK ID: TB09 - TRADITIONAL BANK					109.00000.00.0
1064	02/12/21	P	CARING ABOUT TREASURED STRAYS	BLUEGRASS CAT POWELL JANUARY	\$1,085.00
1065	02/12/21	P	NOBLE VIEW VETERINARY CLINIC	BLUEGRASS CAT SCOTT CO	\$845.00
BANK TB09 REGISTER TOTAL:					\$1,930.00
BANK ID: TB12 - TRADITIONAL BANK					112.00000.00.0
14925	02/01/21	P	TRADITIONAL BANK	FUTA TAXES	\$2,064.70
14926	02/02/21	P	KENTUCKY STATE TREASURER	CDO BACKGROUND CHECKS	\$2,080.20
14927	02/02/21	P	TRADITIONAL BANK	FEDTAX/MED/SSI	\$3,243.47
14928	02/02/21	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$220.96
14929	02/02/21	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$823.13

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 2/1/2021 to 2/28/2021

Check No.	Date	Status*	Payee Name	Description	Amount
14930	02/10/21	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$24,245.09
14931	02/10/21	P	TRADITIONAL BANK	GARNISHMENT	\$84,864.01
14932	02/10/21	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$254.77
14933	02/10/21	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$237.11
14934	02/10/21	P	FOWLER BELL PLLC	GARNISHMENT	\$159.30
14935	02/10/21	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$6.21
14936	02/10/21	P	BGADD	FUNDS TRANSFER	\$105,000.00
14937	02/10/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$13.46
14938	02/10/21	P	GROGAN'S HEALTHCARE SUPPLY	INDIVIDUAL - PDS****	\$224.84
14939	02/10/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$67.21
14940	02/10/21	P	MEDICAL GUARDIAN	INDIVIDUAL - PDS****	\$31.95
14941	02/10/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$537.62
14942	02/10/21	P	STANFORD EYE CENTER	INDIVIDUAL - PDS****	\$179.00
14943	02/10/21	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$1,351.98
14944	02/15/21	P	GEORGETOWN/SCOTT COUNTY REV	SCOTT COUNTY TAX	\$1,526.02
14945	02/15/21	P	LFUCG	LEXINGTON CITY TAX	\$7,895.19
14946	02/24/21	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$24,093.09
14947	02/24/21	P	TRADITIONAL BANK	GARNISHMENT	\$85,058.02
14948	02/24/21	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$254.77
14949	02/24/21	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$237.11
14950	02/24/21	P	FOWLER BELL PLLC	GARNISHMENT	\$159.30
14951	02/24/21	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$6.21
14952	02/25/21	P	COLLINS RESPIRATORY CARE, INC	INDIVIDUAL - PDS****	\$887.20
14953	02/25/21	P	GROGAN'S HEALTHCARE SUPPLY	INDIVIDUAL - PDS****	\$56.15
14954	02/25/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$88.92
14955	02/25/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$87.42
14956	02/25/21	P	MEDICAL GUARDIAN	INDIVIDUAL - PDS****	\$31.95
14957	02/25/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$161.61
14958	02/25/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$404.72
14959	02/25/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$28.49
14960	02/25/21	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$1,004.85
14926	02/02/21	V	2/2/21 KENTUCKY STATE TREASURER	CDO BACKGROUND CHECKS	(\$2,080.20)
* 0	02/02/21	A	KENTUCKY STATE TREASURER		

BANK TB12 REGISTER TOTAL: \$345,505.83

BANK ID: TRADITIONAL BANK - CDO Payroll

EFT/CHECK	02/02/21	P	PDS (CDO) PAYROLL*****	\$18,179.39
EFT/CHECK	02/10/21	P	PDS (CDO) PAYROLL*****	\$489,361.96
EFT/CHECK	02/24/21	P	PDS (CDO) PAYROLL*****	\$482,020.06

BANK CDO OPERATING REGISTER TOTAL: \$989,561.41

GRAND TOTAL : \$2,262,084.15

* 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.