

Bluegrass Area Development District
Statement of Financial Position
As of 4/30/2021

Assets

Current Assets

CASH OPERATING	\$52,967.36	
CASH AGING	78,729.29	
CASH WIOA	5,429.41	
INVESTMENTS MM	403,534.69	
INVESTMENTS CD	322,431.66	
CASH BLUEGRASS CAT	19,719.60	
CASH CDO PAYROLL	(24,841.45)	
CASH CDO OPERATING	246,568.14	
CASH TENANT	6,206.03	
PREPAID EXPENSE	11,466.67	
A/R FEDERAL	1,272,892.62	
A/R STATE	248,451.20	
A/R LOCAL	105,603.88	
A/R OTHER	261,069.02	
REIMBURSABLE RECEIVABLE	75.12	
CDO ALLOWANCE FOR BAD DEBT	(175,622.93)	
Total Current Assets		\$2,834,680.31

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	(402,500.13)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(10,336.42)	
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	(444,007.67)	
ACCUMULATED DEPRECIATION PARKING LOT	(17,100.09)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(65,322.30)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(79,124.49)	
Total Property & Equipment		\$2,286,729.77

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

\$7,253,262.08

Bluegrass Area Development District
Statement of Financial Position
As of 4/30/2021

Liabilities and Net Assets

Current Liabilities

ACCOUNTS PAYABLE BLUEGRASS CAT	\$2,535.00	
ACCOUNTS PAYABLE OPERATING	49,995.22	
ACCOUNTS PAYABLE AGING	634,300.34	
ACCOUNTS PAYABLE WIOA	380,706.29	
ACCOUNTS PAYABLE CDO	(53,369.73)	
INTEREST PAYABLE AGING	290.30	
INTEREST PAYABLE WIOA	189.15	
COUNTY SCHOOL TAX PAYABLE	472.74	
125 VOUCHER DEDUCTION PAYABLE	(7,172.15)	
MISCELLANEOUS WITHHOLDINGS	(15.76)	
PENSION CERS EMPLOYEE	(24,992.50)	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	79.65	
VISION INSURANCE PAYABLE	72.95	
DENTAL INSURANCE PAYABLE	294.67	
HEALTH INSURANCE PAYABLE	32,110.12	
LIFE INSURANCE PAYABLE	2.50	
ANNUAL LEAVE PAYABLE	307,575.01	
HOLIDAY LEAVE PAYABLE	(29,267.95)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	78,187.75	
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	(32,341.60)	
FEDERAL WITHHOLDING TAXES PAYABLE CDO	33,305.60	
STATE WITHHOLDING TAXES PAYABLE CDO	24,741.12	
CITY WITHHOLDING TAXES PAYABLE CDO	5,640.59	
COUNTY SCHOOL TAX PAYABLE CDO	2,975.23	
MISCELLANEOUS WITHHOLDINGS CDO	10,080.74	
BACKGROUND CHECKS SCL II	2,537.50	
BACKGROUND CHECKS CDO	1,500.00	
BACKGROUND CHECKS KARES	(5,279.10)	
Total Current Liabilities	\$1,722,137.08	

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

\$13,250,553.16

Bluegrass Area Development District
Statement of Financial Position
As of 4/30/2021

Net Assets

FUND BALANCE	(\$6,133,512.34)
Current Year FUND BALANCE	136,221.26

Total Net Assets

(\$5,997,291.08)

Total Liabilities and Net Assets

\$7,253,262.08

Bluegrass Area Development District
Statement of Activities
For the period of 4/1/2021 through 4/30/2021

Revenues

FEDERAL REVENUE	\$687,992.01
STATE REVENUE	1,641,539.31
LOCAL REVENUE	22,798.25
LOCAL REVENUE - CONTRIBUTIONS	58,600.00
LOCAL REVENUE - INTEREST/OTHER	3,642.02
LOCAL REVENUE - RENT	6,892.64
Total Revenues	\$2,421,464.23

Expenses

DIRECT SALARIES	\$157,748.01
DIRECT SALARIES CDO	1,094,148.81
DIRECT BENEFITS	94,349.27
DIRECT BENEFITS CDO	66,453.43
DIRECT ANNUAL LEAVE	10,139.17
DIRECT POSTAGE	1,757.30
DIRECT PHONE	4,438.62
DIRECT TRAVEL	2,418.47
DIRECT SUPPLIES	3,092.34
DIRECT COMPUTER SUPPLIES/SOFTW	10,788.63
DIRECT FEES	1,104.50
DIRECT LEGAL FEES	167.50
DIRECT PRINTING & PUBLISHING	5,158.57
DIRECT OTHER	1,141.25
DIRECT TEMP SERVICES	10,467.32
DIRECT PROFESSIONAL DEVELOP	493.13
TENANT BUILDING COSTS	2,070.23
C/S CONTRACTS	355,268.99
C/S MARKETING	2,673.71
C/S CAREER CENTER	24,211.92
CONTRACT SERVICES AGING	509,179.92
INDIRECT SALARIES	36,653.98
INDIRECT BENEFITS	25,121.28
INDIRECT TRAVEL	(0.01)
INDIRECT SUPPLIES	849.62
INDIRECT DUES, FEES, SUBSCRIPT	3,528.55
INDIRECT LEGAL FEES	1,658.00
INDIRECT PRINTING/PUBLISHING	1,248.55
INDIRECT OTHER	233.29
INDIRECT PROFESSIONAL DEVELOPM	0.01
INDIRECT COMPUTER SUPPLIES/SOF	3,442.03
INDIRECT EQUIP RENT/MAINT	1,433.47
INDIRECT POSTAGE EXPENSE	(696.54)
INDIRECT PHONE EXPENSE	1,773.79
INDIRECT EQUIP DEPRECIATION	341.06
INDIRECT AUDIT FEES	(0.06)
INDIRECT OFFICE INSURANCE	0.01
INDIRECT COMPUTER SERVICE	0.42
INDIRECT II JANITORIAL	3,636.54
INDIRECT II UTILITIES ELECTRIC	5,459.32
INDIRECT II UTILITIES WATER	171.04
INDIRECT II UTILITIES SEWER	175.88
INDIRECT II GARBAGE/LANDFILL U	184.18
INDIRECT II BUILDING SUPPLIES	107.03

Bluegrass Area Development District
Statement of Activities
For the period of 4/1/2021 through 4/30/2021

INDIRECT II LANDSCAPING EXPENS	495.99
INDIRECT II REPAIRS AND MAINTEN	1,298.92
INDIRECT II HVAC REPAIRS AND M	1,332.16
INDIRECT II ELEVATOR REPAIRS/M	107.78
INDIRECT II PROPERTY INSURANCE	(0.04)
INDIRECT II DEPRECIATION BUILDI	6,262.47
INDIRECT II DEPRECIATION IMPRV	1,591.49
Total Expenses	<u>\$2,453,681.30</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets (\$32,217.07)

Net Assets At Beginning Of Period (\$5,965,074.01)

Net Assets At End Of Period (\$5,997,291.08)

Bluegrass Area Development District
Statement of Activities (YTD)
As of 4/30/2021

Revenues

FEDERAL REVENUE	\$7,226,775.18
STATE REVENUE	18,737,001.63
LOCAL REVENUE	200,317.22
LOCAL MATCH REVENUE	390.00
LOCAL REVENUE - CONTRIBUTIONS	149,655.98
LOCAL REVENUE - INTEREST/OTHER	202,724.63
LOCAL REVENUE - RENT	68,926.40
Total Revenues	\$26,585,791.04

Expenses

DIRECT SALARIES	\$1,665,684.47
DIRECT SALARIES CDO	13,165,777.19
DIRECT BENEFITS	1,032,826.75
DIRECT BENEFITS CDO	722,013.50
DIRECT ANNUAL LEAVE	114,557.25
DIRECT POSTAGE	19,054.69
DIRECT PHONE	39,856.66
DIRECT TRAVEL	6,295.30
DIRECT EQUIPMENT PURCHASE	21,336.10
DIRECT SUPPLIES	11,322.67
DIRECT COMPUTER SUPPLIES/SOFTW	67,934.61
DIRECT FEES	16,689.05
DIRECT LEGAL FEES	8,774.25
DIRECT PRINTING & PUBLISHING	17,335.41
DIRECT OTHER	10,241.83
DIRECT TEMP SERVICES	84,019.81
DIRECT PROFESSIONAL DEVELOP	5,327.00
DIRECT GIS MILEAGE EXPENSE	(28.47)
TENANT BUILDING COSTS	19,328.22
C/S CONTRACTS	2,948,731.97
C/S BOARD STRATEGIC PLAN	37,158.58
C/S TUITION, FEES, SUPPLIES	1,428.84
C/S MARKETING	3,406.24
C/S CAREER CENTER	112,800.93
C/S EMPLOYERS ASSESSMENTS	2,121.60
CONTRACT SERVICES CP	8,344.80
CONTRACT SERVICES AGING	5,165,611.01
INDIRECT SALARIES	411,869.67
INDIRECT BENEFITS	290,950.06
INDIRECT TRAVEL	130.98
INDIRECT SUPPLIES	4,277.14
INDIRECT DUES, FEES, SUBSCRIPT	30,049.34
INDIRECT LEGAL FEES	9,658.01
INDIRECT PRINTING/PUBLISHING	15,953.78
INDIRECT OTHER	2,361.48
INDIRECT PROFESSIONAL DEVELOPM	25.00
INDIRECT COMPUTER SUPPLIES/SOF	37,450.13
INDIRECT EQUIP PURCHASE	2,239.36
INDIRECT EQUIP RENT/MAINT	9,241.13
INDIRECT POSTAGE EXPENSE	3,395.81
INDIRECT PHONE EXPENSE	14,825.59
INDIRECT EQUIP DEPRECIATION	3,410.98
INDIRECT AUDIT FEES	42,145.97
INDIRECT OFFICE INSURANCE	38,253.12

Bluegrass Area Development District
Statement of Activities (YTD)
As of 4/30/2021

INDIRECT COMPUTER SERVICE	24,315.23
INDIRECT II JANITORIAL	36,539.90
INDIRECT II UTILITIES ELECTRIC	48,415.13
INDIRECT II UTILITIES WATER	1,428.86
INDIRECT II UTILITIES SEWER	1,647.63
INDIRECT II GARBAGE/LANDFILL U	1,615.78
INDIRECT II BUILDING SUPPLIES	107.03
INDIRECT II LANDSCAPING EXPENS	11,363.62
INDIRECT II REPAIRS AND MAINTEN	8,047.27
INDIRECT II HVAC REPAIRS AND M	3,996.48
INDIRECT II ELEVATOR REPAIRS/M	1,055.46
INDIRECT II PROPERTY INSURANCE	8,309.31
INDIRECT II DEPRECIATION BUILDI	62,625.87
INDIRECT II DEPRECIATION IMPRV	15,914.40
Total Expenses	<u>\$26,449,569.78</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets	\$136,221.26
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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>(\$5,997,291.08)</u></u>
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Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 4/30/2021

Year to Date

Cash Flows from Operating Activities

Change in net assets \$136,221.26

Adjustments

(To convert net assets to cash basis)

Decrease in A/R FEDERAL	\$553,651.06
Decrease in A/R STATE	\$366,723.88
Increase in A/R LOCAL	(\$31,336.41)
Increase in A/R OTHER	(\$54,750.90)
Increase in REIMBURSABLE RECEIVABLE	(\$75.12)
Decrease in A/R UNBILLED	\$18,493.61
Decrease in PREPAID EXPENSE	\$32,834.87
Increase in Depreciation Expense	\$2,150.47
Increase in Depreciation Expense	\$1,260.53
Increase in Depreciation Expense	\$55,500.96
Increase in Depreciation Expense	\$7,125.04
Increase in Depreciation Expense	\$9,274.08
Increase in Depreciation Expense	\$6,640.26
Decrease in ACCOUNTS PAYABLE OPERATING	(\$85,704.90)
Decrease in ACCOUNTS PAYABLE AGING	(\$678,268.74)
Decrease in ACCOUNTS PAYABLE WIOA	(\$88,291.69)
Decrease in ACCOUNTS PAYABLE CDO	(\$199,452.68)
Decrease in ACCOUNTS PAYABLE BLUEGRASS CAT	(\$3,705.00)
Increase in INTEREST PAYABLE AGING	\$290.30
Increase in INTEREST PAYABLE WIOA	\$189.15
Decrease in FICA PAYABLE	(\$19,492.04)
Increase in 125 VOUCHER DEDUCTION PAYABLE	\$2,137.77
Decrease in MISCELLANEOUS WITHHOLDINGS	(\$297.25)
Decrease in IRS 457 EMPLOYEE WITHHOLDINGS	(\$1,827.00)
Decrease in PENSION CERS EMPLOYEE	(\$24,701.52)
Decrease in AFLAC PAYABLE	(\$122.99)
Decrease in VISION INSURANCE PAYABLE	(\$189.42)
Decrease in DENTAL INSURANCE PAYABLE	(\$728.43)
Decrease in HEALTH INSURANCE PAYABLE	(\$2,698.23)
Decrease in LIFE INSURANCE PAYABLE	(\$21.88)
Decrease in ANNUAL LEAVE PAYABLE	(\$44,322.71)
Decrease in HOLIDAY LEAVE PAYABLE	(\$15,235.44)
Increase in SICK LEAVE PAYABLE	\$78,187.75
Decrease in OWED TO GRANTOR	(\$10,596.61)
Decrease in EMPLOYEE'S ASSOCIATION DUES	(\$48.00)
Increase in MISCELLANEOUS WITHHOLDINGS CDO	\$12,189.48
Increase in BACKGROUND CHECKS SCL II	\$897.50
Increase in BACKGROUND CHECKS CDO	\$1,075.20
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	(\$1,248.34)
Increase in FICA PAYABLE CDO	\$55,541.26
Increase in FEDERAL WITHHOLDING TAXES PAYABLE CDO	\$32,566.22

Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 4/30/2021

Increase in STATE WITHHOLDING TAXES PAYABLE CDO	\$25,109.34
Increase in CITY WITHHOLDING TAXES PAYABLE CDO	\$5,908.23
Increase in COUNTY SCHOOL TAX PAYABLE CDO	\$3,724.01
Decrease in UNEARNED REVENUE	(\$54,413.50)
Total Adjustments	(\$160,374.72)
Net Cash used by Operating activities	(\$24,153.46)
<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>	(\$24,153.46)
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$1,134,898.19
<u>Cash and Cash Equivalents at End of Period</u>	\$1,110,744.73

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 4/1/2021 Through 4/30/2021
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
Revenues					
FEDERAL REVENUE	\$271,929.46	\$3,334,531.73	\$5,131,333.34	\$(1,796,801.61)	(35.0)%
STATE REVENUE	1,641,539.31	18,299,233.00	22,618,845.42	(4,319,612.42)	(19.1)
LOCAL REVENUE	234.25	48,215.19	12,390.00	35,825.19	289.1
LOCAL MATCH REVENUE	0.00	390.00	0.00	390.00	0.0
Net Revenues	\$1,913,703.02	\$21,682,369.92	\$27,762,568.76	\$(6,080,198.84)	(21.9)%
Program Expenses					
DIRECT SALARIES	\$91,663.98	\$957,591.03	\$1,326,402.81	\$368,811.78	27.8%
DIRECT BENEFITS	54,664.91	605,481.56	715,081.26	109,599.70	15.3
DIRECT ANNUAL LEAVE	5,569.38	59,438.55	74,961.19	15,522.64	20.7
DIRECT POSTAGE	1,668.30	18,223.61	21,500.00	3,276.39	15.2
DIRECT PHONE	2,798.86	23,845.11	21,500.00	(2,345.11)	(10.9)
DIRECT TRAVEL	0.00	583.05	44,500.00	43,916.95	98.7
DIRECT EQUIPMENT PURCHASE	0.00	4,862.10	5,250.00	387.90	7.4
DIRECT SUPPLIES	2,334.72	8,645.19	12,000.00	3,354.81	28.0
DIRECT COMPUTER SUPPLIES/SOFTWARE	7,412.97	60,202.03	59,500.00	(702.03)	(1.2)
DIRECT FEES	41.00	4,945.55	8,000.00	3,054.45	38.2
DIRECT PRINTING & PUBLISHING	4,415.62	13,215.93	15,000.00	1,784.07	11.9
DIRECT OTHER	310.60	3,393.50	3,700.00	306.50	8.3
DIRECT TEMP SERVICES	10,467.32	84,019.81	42,000.00	(42,019.81)	(100.0)
DIRECT MEETING EXPENSE	0.00	0.00	1,000.00	1,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	718.00	4,244.00	20,500.00	16,256.00	79.3
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	\$182,065.66	\$1,848,692.58	\$2,465,655.00	\$616,962.42	25.0%
Contract Goods and Services					
CDO EMPLOYEE WAGES/LABOR	\$1,094,148.81	\$13,165,777.19	\$16,247,674.00	\$3,081,896.81	19.0%
CDO EMPLOYEE BENEFITS	66,453.43	722,013.50	920,000.00	197,986.50	21.5
CONTRACT SERVICES	509,179.92	5,165,611.01	7,209,471.47	2,043,860.46	28.3
Total Contract Goods and Services	\$1,669,782.16	\$19,053,401.70	\$24,377,145.47	\$5,323,743.77	21.8%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 4/1/2021 Through 4/30/2021
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$43,890.75	\$544,801.22	\$764,123.86	\$219,322.64	28.7%
INDIRECT COST POOL II	12,083.73	116,464.84	151,643.99	35,179.15	23.2
Total General & Administrative Expenses	<u>\$55,974.48</u>	<u>\$661,266.06</u>	<u>\$915,767.85</u>	<u>\$254,501.79</u>	<u>27.8%</u>
Total Expenses	<u>\$1,907,822.30</u>	<u>\$21,563,360.34</u>	<u>\$27,758,568.32</u>	<u>\$6,195,207.98</u>	<u>22.3%</u>
Net Income (Loss)	<u><u>\$5,880.72</u></u>	<u><u>\$119,009.58</u></u>	<u><u>\$4,000.44</u></u>	<u><u>\$115,009.14</u></u>	<u><u>2874.9%</u></u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 4/1/2021 Through 4/30/2021
Program: Community Planning

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
Revenues					
FEDERAL REVENUE	\$0.00	\$181,427.91	\$314,806.18	\$(133,378.27)	(42.4)%
STATE REVENUE	0.00	437,768.63	474,254.99	(36,486.36)	(7.7)
LOCAL REVENUE	22,564.00	152,102.03	514,121.16	(362,019.13)	(70.4)
Net Revenues	\$22,564.00	\$771,298.57	\$1,303,182.33	\$(531,883.76)	(40.8)%
Program Expenses					
DIRECT SALARIES	\$36,232.55	\$392,656.26	\$556,428.99	\$163,772.73	29.4%
DIRECT BENEFITS	21,771.19	234,380.39	285,473.96	51,093.57	17.9
DIRECT ANNUAL LEAVE	2,645.59	28,753.45	35,903.17	7,149.72	19.9
DIRECT POSTAGE	63.61	688.19	600.00	(88.19)	(14.7)
DIRECT PHONE	464.58	5,380.53	8,000.00	2,619.47	32.7
DIRECT TRAVEL	2,418.47	5,524.66	12,000.00	6,475.34	54.0
DIRECT EQUIPMENT PURCHASE	0.00	11,490.00	10,000.00	(1,490.00)	(14.9)
DIRECT SUPPLIES	757.62	887.89	750.00	(137.89)	(18.4)
DIRECT COMPUTER SUPPLIES/SOFTWARE	2,543.56	3,371.71	7,500.00	4,128.29	55.0
DIRECT FEES	300.00	924.00	1,500.00	576.00	38.4
DIRECT PRINTING & PUBLISHING	4.20	1,409.08	1,000.00	(409.08)	(40.9)
DIRECT OTHER	230.15	1,890.47	4,000.00	2,109.53	52.7
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	(3.44)	(77.15)	(4,000.00)	(3,922.85)	(98.1)
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	\$67,428.08	\$687,719.48	\$929,656.12	\$241,936.64	26.0%
Contract Goods and Services					
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%
General & Administrative Expenses					
INDIRECT COST POOL I	\$17,360.46	\$218,550.39	\$311,924.58	\$93,374.19	29.9%
INDIRECT COST POOL II	4,796.11	46,720.69	61,601.64	14,880.95	24.2
Total General & Administrative Expenses	\$22,156.57	\$265,271.08	\$373,526.22	\$108,255.14	29.0%
Total Expenses	\$89,584.65	\$961,335.36	\$1,303,182.34	\$341,846.98	26.2%
Net Income (Loss)	\$(67,020.65)	\$(190,036.79)	\$(0.01)	\$(190,036.78)	(1900367800.0)%

Bluegrass Area Development District
Income Statement SubType
 (Original Budget to Actual Comparison)
 For the period of 4/1/2021 Through 4/30/2021
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$416,062.55	\$3,710,815.54	\$5,376,890.43	\$(1,666,074.89)	(31.0)%
Net Revenues	\$416,062.55	\$3,710,815.54	\$5,376,890.43	\$(1,666,074.89)	(31.0)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$28,325.32	\$309,794.94	\$479,510.43	\$169,715.49	35.4%
DIRECT BENEFITS	17,118.16	190,043.78	270,979.96	80,936.18	29.9
DIRECT ANNUAL LEAVE	1,853.77	20,161.39	28,320.17	8,158.78	28.8
DIRECT POSTAGE	25.39	142.89	500.00	357.11	71.4
DIRECT PHONE	1,175.18	10,630.23	15,000.00	4,369.77	29.1
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	1,761.91	3,000.00	1,238.09	41.3
DIRECT COMPUTER SUPPLIES/SOFTWARE	832.10	4,326.69	4,000.00	(326.69)	(8.2)
DIRECT FEES	0.00	9,482.00	500.00	(8,982.00)	(1,796.4)
DIRECT LEGAL FEES	167.50	5,981.25	0.00	(5,981.25)	0.0
DIRECT PRINTING & PUBLISHING	738.75	2,083.04	6,000.00	3,916.96	65.3
DIRECT OTHER	600.50	3,864.33	6,000.00	2,135.67	35.6
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	3.44	3.44	500.00	496.56	99.3
Total Program Expenses	\$50,840.11	\$564,090.48	\$846,310.56	\$282,220.08	33.3%
<u>Contract Goods and Services</u>					
CONTRACTS	\$321,688.99	\$2,779,024.47	\$4,021,360.00	\$1,242,335.53	30.9%
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
TUITION, FEES, SUPPLIES	0.00	1,428.84	0.00	(1,428.84)	0.0
MARKETING	2,673.71	3,406.24	0.00	(3,406.24)	0.0
CAREER CENTER	24,211.92	112,800.93	115,000.00	2,199.07	1.9
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	\$348,574.62	\$2,935,940.66	\$4,204,951.43	\$1,269,010.77	30.2%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 4/1/2021 Through 4/30/2021
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$13,558.07	\$174,216.24	\$271,796.96	\$97,580.72	35.9%
INDIRECT COST POOL II	3,764.75	37,243.16	53,831.46	16,588.30	30.8
Total General & Administrative Expenses	<u>\$17,322.82</u>	<u>\$211,459.40</u>	<u>\$325,628.42</u>	<u>\$114,169.02</u>	<u>35.1%</u>
Total Expenses	<u>\$416,737.55</u>	<u>\$3,711,490.54</u>	<u>\$5,376,890.41</u>	<u>\$1,665,399.87</u>	<u>31.0%</u>
Net Income (Loss)	<u>\$(675.00)</u>	<u>\$(675.00)</u>	<u>\$0.02</u>	<u>\$(675.02)</u>	<u>(3375100.0)%</u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 4/1/2021 Through 4/30/2021
Program: Other

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
LOCAL REVENUE - CONTRIBUTIONS	\$58,600.00	\$149,655.98	\$149,657.00	\$(1.02)	(0.0)%
LOCAL REVENUE - INTEREST/OTHER	376.78	7,321.35	18,000.00	(10,678.65)	(59.3)
LOCAL REVENUE - RENT	6,892.64	68,926.40	82,711.68	(13,785.28)	(16.7)
LOCAL REVENUE - OTHER	17.02	190,892.10	200,600.00	(9,707.90)	(4.8)
LOCAL REVENUE - OTHER	3,248.22	4,511.18	0.00	4,511.18	0.0
Net Revenues	\$69,134.66	\$421,307.01	\$450,968.68	\$(29,661.67)	(6.6)%
<u>Program Expenses</u>					
TENANT BUILDING COSTS	\$2,070.23	\$19,328.22	\$28,786.08	\$9,457.86	32.9%
DIRECT SALARIES	1,526.16	5,642.24	8,000.00	2,357.76	29.5
DIRECT BENEFITS	795.01	2,921.02	0.00	(2,921.02)	0.0
DIRECT ANNUAL LEAVE	70.43	6,203.86	0.00	(6,203.86)	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	34.18	0.00	(34.18)	0.0
DIRECT FEES	763.50	1,337.50	0.00	(1,337.50)	0.0
DIRECT LEGAL FEES	0.00	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	0.00	1,093.53	40,000.00	38,906.47	97.3
DIRECT PROFESSIONAL DEVELOPMENT	(224.87)	0.00	0.00	0.00	0.0
DIRECT VEHICLE MILEAGE EXPENSE	0.00	43.68	0.00	(43.68)	0.0
Total Program Expenses	\$5,000.46	\$40,053.06	\$76,786.08	\$36,733.02	47.8%
<u>Contract Goods and Services</u>					
CONTRACTS	\$33,580.00	\$169,707.50	\$200,600.00	\$30,892.50	15.4%
Total Contract Goods and Services	\$33,580.00	\$169,707.50	\$200,600.00	\$30,892.50	15.4%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$778.17	\$2,984.93	\$0.00	\$(2,984.93)	0.0%
INDIRECT COST POOL II	178.17	638.05	0.00	(638.05)	0.0
Total General & Administrative Expenses	\$956.34	\$3,622.98	\$0.00	\$(3,622.98)	0.0%
Total Expenses	\$39,536.80	\$213,383.54	\$277,386.08	\$64,002.54	23.1%
Net Income (Loss)	\$29,597.86	\$207,923.47	\$173,582.60	\$34,340.87	19.8%

Bluegrass Area Development District

GL Account Ledger - Detail By Period

4/1/2021 through 4/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
410.92000.20.4			DIRECT SALARIES							\$4,116.08
22915	GJE	4702094	04/09/21		10318/4648999	Salary Bi-Weekly 4/9/2021	\$1,017.44	-	\$5,133.52	
22929	GJE	4716729	04/23/21		10378/4672034	Salary Bi-Weekly 4/23/2021	\$508.72	-	\$5,642.24	
DIRECT SALARIES TOTALS:							\$1,526.16	\$0.00	\$5,642.24	
420.92000.20.4			DIRECT BENEFITS							\$2,126.01
22915	GJE	4703776	04/09/21		10318/4649018	SSI Bi-Weekly 4/9/2021	\$62.97	-	\$2,188.98	
22915	GJE	4703777	04/09/21		10318/4649028	Medicare Bi-Weekly 4/9/2021	\$14.73	-	\$2,203.71	
22915	GJE	4703778	04/09/21		10318/4649043	Sick Bi-Weekly 4/9/2021	\$46.95	-	\$2,250.66	
22915	GJE	4703779	04/09/21		10318/4649054	Holiday Bi-Weekly 4/9/2021	\$43.05	-	\$2,293.71	
22915	GJE	4703780	04/09/21		10318/4649074	HealthIns Bi-Weekly 4/9/2021	\$110.72	-	\$2,404.43	
22915	GJE	4703781	04/09/21		10318/4649084	Vision Bi-Weekly 4/9/2021	\$1.98	-	\$2,406.41	
22915	GJE	4703782	04/09/21		10318/4649105	Basic Life Bi-Weekly 4/9/2021	\$0.20	-	\$2,406.61	
22915	GJE	4703783	04/09/21		10318/4649115	Dental 2 Bi-Weekly 4/9/2021	\$4.60	-	\$2,411.21	
22915	GJE	4703784	04/09/21		10318/4649130	CERS Co Bi-Weekly 4/9/2021	\$244.80	-	\$2,656.01	
22929	GJE	4718091	04/23/21		10378/4672058	SSI Bi-Weekly 4/23/2021	\$31.50	-	\$2,687.51	
22929	GJE	4718092	04/23/21		10378/4672070	Medicare Bi-Weekly 4/23/2021	\$7.35	-	\$2,694.86	
22929	GJE	4718093	04/23/21		10378/4672088	Sick Bi-Weekly 4/23/2021	\$23.48	-	\$2,718.34	
22929	GJE	4718094	04/23/21		10378/4672100	Holiday Bi-Weekly 4/23/2021	\$21.53	-	\$2,739.87	
22929	GJE	4718095	04/23/21		10378/4672124	HealthIns Bi-Weekly 4/23/2021	\$55.36	-	\$2,795.23	
22929	GJE	4718096	04/23/21		10378/4672136	Vision Bi-Weekly 4/23/2021	\$0.99	-	\$2,796.22	
22929	GJE	4718097	04/23/21		10378/4672160	Basic Life Bi-Weekly 4/23/2021	\$0.10	-	\$2,796.32	
22929	GJE	4718098	04/23/21		10378/4672171	Dental 2 Bi-Weekly 4/23/2021	\$2.31	-	\$2,798.63	
22929	GJE	4718099	04/23/21		10378/4672189	CERS Co Bi-Weekly 4/23/2021	\$122.39	-	\$2,921.02	
DIRECT BENEFITS TOTALS:							\$795.01	\$0.00	\$2,921.02	
424.92000.20.4			DIRECT ANNUAL LEAVE							\$216.66
22915	GJE	4703976	04/09/21		10318/4649003	Annual Bi-Weekly 4/9/2021	\$46.95	-	\$263.61	
22929	GJE	4718254	04/23/21		10378/4672040	Annual Bi-Weekly 4/23/2021	\$23.48	-	\$287.09	
DIRECT ANNUAL LEAVE TOTALS:							\$70.43	\$0.00	\$287.09	
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							\$34.18
DIRECT COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$0.00	\$0.00	\$34.18	
440.91000.10.4			DIRECT FEES							\$574.00
440.91000.10.4			DIRECT FEES (CONTINUED)							
22794	AP	4642357	04/03/21		4121	CITIZENS COMMERCE BANK - LINE OF CREDIT RENEWAL4/1/21-4/1/23 - DOCUMENTATION PREP FEE	\$400.00	-	\$974.00	
22794	AP	4642358	04/03/21		4121	CITIZENS COMMERCE BANK - LINE OF CREDIT RENEWAL4/1/21-4/1/23 - FLOOD CERTIFICATION	\$12.50	-	\$986.50	

Bluegrass Area Development District

GL Account Ledger - Detail By Period

4/1/2021 through 4/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance		
22794	AP	4642359	04/03/21		4121	CITIZENS COMMERCE BANK - LINE OF CREDIT	\$200.00	-	\$1,186.50		
22794	AP	4642360	04/03/21		4121	RENEWAL4/1/21-4/1/23 - TITLE EXAM - WALTHER, CITIZENS COMMERCE BANK - LINE OF CREDIT RENEWAL4/1/21-4/1/23 - RECORDING FEE -	\$151.00	-	\$1,337.50		
DIRECT FEES TOTALS:							\$763.50	\$0.00	\$1,337.50		
445.91000.10.4			DIRECT LEGAL FEES								\$2,793.00
DIRECT LEGAL FEES TOTALS:							\$0.00	\$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								\$1,093.53
DIRECT OTHER TOTALS:							\$0.00	\$0.00	\$1,093.53		
463.91000.10.4			DIRECT PROFESSIONAL DEVELOPMENT								\$0.00
22941	CR	4730519	04/22/21		133	Celeste Collins - 106691714	-	\$224.87	(\$224.87)		
DIRECT PROFESSIONAL DEVELOPMENT TOTALS:							\$0.00	\$224.87	(\$224.87)		
463.91000.40.4			DIRECT PROFESSIONAL DEVELOPMENT								\$224.87
DIRECT PROFESSIONAL DEVELOPMENT TOTALS:							\$0.00	\$0.00	\$224.87		
465.91000.20.4			DIRECT VEHICLE MILEAGE EXPENSE								\$43.68
DIRECT VEHICLE MILEAGE EXPENSE TOTALS:							\$0.00	\$0.00	\$43.68		
711.92000.10.4			AIC SALARIES								\$271.62
22830	CJE	4661338	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$271.62	-		
22932	CJE	4721827	04/30/21			Indirect Allocation Cost Pool 1	\$374.68	-	\$374.68		
AIC SALARIES TOTALS:							\$374.68	\$271.62	\$374.68		
711.92000.11.4			AIC SALARIES								\$221.78
22830	CJE	4661339	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$221.78	-		
22932	CJE	4721828	04/30/21			Indirect Allocation Cost Pool 1	\$300.54	-	\$300.54		
AIC SALARIES TOTALS:							\$300.54	\$221.78	\$300.54		
711.92000.13.4			AIC SALARIES								\$228.50
22830	CJE	4661340	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$228.50	-		
22932	CJE	4721829	04/30/21			Indirect Allocation Cost Pool 1	\$309.67	-	\$309.67		
AIC SALARIES TOTALS:							\$309.67	\$228.50	\$309.67		
711.92000.20.4			AIC SALARIES								\$21.21
22830	CJE	4661341	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$21.21	-		
22932	CJE	4721830	04/30/21			Indirect Allocation Cost Pool 1	\$29.04	-	\$29.04		

Bluegrass Area Development District

GL Account Ledger - Detail By Period

4/1/2021 through 4/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
							AIC SALARIES TOTALS:	\$29.04	\$21.21	\$29.04
711.92000.21.4							AIC SALARIES			\$15.35
22830	CJE	4661342	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$15.35	-	
22932	CJE	4721831	04/30/21			Indirect Allocation Cost Pool 1	\$19.09	-	\$19.09	
							AIC SALARIES TOTALS:	\$19.09	\$15.35	\$19.09
711.92000.22.4							AIC SALARIES			\$198.91
22830	CJE	4661343	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$198.91	-	
22932	CJE	4721832	04/30/21			Indirect Allocation Cost Pool 1	\$273.99	-	\$273.99	
							AIC SALARIES TOTALS:	\$273.99	\$198.91	\$273.99
721.92000.10.4							AIC BENEFITS			\$298.37
22830	CJE	4661915	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$298.37	-	
22932	CJE	4722418	04/30/21			Indirect Allocation Cost Pool 1	\$396.66	-	\$396.66	
							AIC BENEFITS TOTALS:	\$396.66	\$298.37	\$396.66
721.92000.11.4							AIC BENEFITS			\$142.69
22830	CJE	4661916	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$142.69	-	
22932	CJE	4722419	04/30/21			Indirect Allocation Cost Pool 1	\$194.44	-	\$194.44	
							AIC BENEFITS TOTALS:	\$194.44	\$142.69	\$194.44
721.92000.13.4							AIC BENEFITS			\$72.79
22830	CJE	4661917	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$72.79	-	
22932	CJE	4722420	04/30/21			Indirect Allocation Cost Pool 1	\$105.70	-	\$105.70	
							AIC BENEFITS TOTALS:	\$105.70	\$72.79	\$105.70
721.92000.21.4							AIC BENEFITS			\$0.54
22830	CJE	4661918	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$0.54	-	
22932	CJE	4722421	04/30/21			Indirect Allocation Cost Pool 1	\$0.67	-	\$0.67	
							AIC BENEFITS TOTALS:	\$0.67	\$0.54	\$0.67
721.92000.22.4							AIC BENEFITS			\$162.81
22830	CJE	4661919	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$162.81	-	
22932	CJE	4722422	04/30/21			Indirect Allocation Cost Pool 1	\$224.39	-	\$224.39	
							AIC BENEFITS TOTALS:	\$224.39	\$162.81	\$224.39
721.92000.40.4							AIC BENEFITS			\$0.69
22830	CJE	4661920	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$0.69	-	
22932	CJE	4722423	04/30/21			Indirect Allocation Cost Pool 1	\$0.95	-	\$0.95	

Bluegrass Area Development District

GL Account Ledger - Detail By Period

4/1/2021 through 4/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
AIC BENEFITS TOTALS:							\$0.95	\$0.69	\$0.95	
721.92000.41.4		AIC BENEFITS								\$0.38
22830	CJE	4661921	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$0.38	-	
22932	CJE	4722424	04/30/21			Indirect Allocation Cost Pool 1	\$0.48	-	\$0.48	
AIC BENEFITS TOTALS:							\$0.48	\$0.38	\$0.48	
731.92000.10.4		AIC TRAVEL								\$0.33
22830	CJE	4661998	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$0.33	-	
22932	CJE	4722504	04/30/21			Indirect Allocation Cost Pool 1	\$0.42	-	\$0.42	
AIC TRAVEL TOTALS:							\$0.42	\$0.33	\$0.42	
736.92000.10.4		AIC SUPPLIES								\$8.75
22830	CJE	4662082	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$8.75	-	
22932	CJE	4722590	04/30/21			Indirect Allocation Cost Pool 1	\$13.57	-	\$13.57	
AIC SUPPLIES TOTALS:							\$13.57	\$8.75	\$13.57	
741.92000.10.4		AIC DUES, FEES, SUBSCRIPTIONS								\$67.62
22830	CJE	4662228	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$67.62	-	
22932	CJE	4722739	04/30/21			Indirect Allocation Cost Pool 1	\$95.29	-	\$95.29	
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$95.29	\$67.62	\$95.29	
741.92000.22.4		AIC DUES, FEES, SUBSCRIPTIONS								\$0.05
22830	CJE	4662229	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$0.05	-	
22932	CJE	4722740	04/30/21			Indirect Allocation Cost Pool 1	\$0.06	-	\$0.06	
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$0.06	\$0.05	\$0.06	
745.92000.10.4		AIC LEGAL FEES								\$20.41
22830	CJE	4662313	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$20.41	-	
22932	CJE	4722826	04/30/21			Indirect Allocation Cost Pool 1	\$30.65	-	\$30.65	
AIC LEGAL FEES TOTALS:							\$30.65	\$20.41	\$30.65	
751.92000.10.4		AIC PRINTING/PUBLISHING								\$36.94
22830	CJE	4662478	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$36.94	-	
22932	CJE	4722997	04/30/21			Indirect Allocation Cost Pool 1	\$46.46	-	\$46.46	
AIC PRINTING/PUBLISHING TOTALS:							\$46.46	\$36.94	\$46.46	
751.92000.11.4		AIC PRINTING/PUBLISHING								\$0.58
22830	CJE	4662479	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$0.58	-	
22932	CJE	4722998	04/30/21			Indirect Allocation Cost Pool 1	\$4.17	-	\$4.17	

Bluegrass Area Development District

GL Account Ledger - Detail By Period

4/1/2021 through 4/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
AIC PRINTING/PUBLISHING TOTALS:							<u>\$4.17</u>	<u>\$0.58</u>	<u>\$4.17</u>	
761.92000.10.4		AIC OTHER								\$5.43
22830	CJE	4662563	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$5.43	-	
22932	CJE	4723084	04/30/21			Indirect Allocation Cost Pool 1	\$7.49	-	\$7.49	
AIC OTHER TOTALS:							<u>\$7.49</u>	<u>\$5.43</u>	<u>\$7.49</u>	
763.92000.10.4		AIC PROFESSIONAL DEVELOPMENT								\$0.06
22830	CJE	4662630	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$0.06	-	
22932	CJE	4723151	04/30/21			Indirect Allocation Cost Pool 1	\$0.08	-	\$0.08	
AIC PROFESSIONAL DEVELOPMENT TOTALS:							<u>\$0.08</u>	<u>\$0.06</u>	<u>\$0.08</u>	
775.92000.10.4		AIC COMPUTER SUPPLIES/SOFTWARE								\$81.14
22830	CJE	4662797	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$81.14	-	
22932	CJE	4723322	04/30/21			Indirect Allocation Cost Pool 1	\$111.84	-	\$111.84	
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							<u>\$111.84</u>	<u>\$81.14</u>	<u>\$111.84</u>	
775.92000.22.4		AIC COMPUTER SUPPLIES/SOFTWARE								\$5.63
22830	CJE	4662798	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$5.63	-	
22932	CJE	4723323	04/30/21			Indirect Allocation Cost Pool 1	\$7.00	-	\$7.00	
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							<u>\$7.00</u>	<u>\$5.63</u>	<u>\$7.00</u>	
782.92000.10.4		AIC EQUIP PURCHASE								\$5.71
22830	CJE	4662882	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$5.71	-	
22932	CJE	4723409	04/30/21			Indirect Allocation Cost Pool 1	\$7.11	-	\$7.11	
AIC EQUIP PURCHASE TOTALS:							<u>\$7.11</u>	<u>\$5.71</u>	<u>\$7.11</u>	
783.92000.10.4		AIC EQUIP RENT/MAINT								\$19.92
22830	CJE	4662966	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$19.92	-	
22932	CJE	4723495	04/30/21			Indirect Allocation Cost Pool 1	\$29.33	-	\$29.33	
AIC EQUIP RENT/MAINT TOTALS:							<u>\$29.33</u>	<u>\$19.92</u>	<u>\$29.33</u>	
786.92000.10.4		AIC POSTAGE								\$10.44
22830	CJE	4663050	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$10.44	-	
22932	CJE	4723581	04/30/21			Indirect Allocation Cost Pool 1	\$10.78	-	\$10.78	
AIC POSTAGE TOTALS:							<u>\$10.78</u>	<u>\$10.44</u>	<u>\$10.78</u>	
788.92000.10.4		AIC PHONE								\$33.00
22830	CJE	4663209	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$33.00	-	
22932	CJE	4723806	04/30/21			Indirect Allocation Cost Pool 1	\$46.56	-	\$46.56	

Bluegrass Area Development District

GL Account Ledger - Detail By Period

4/1/2021 through 4/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
AIC PHONE TOTALS:							<u>\$46.56</u>	<u>\$33.00</u>	<u>\$46.56</u>
788.92000.11.4		AIC PHONE							\$0.31
22830	CJE	4663210	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$0.31	-
22932	CJE	4723807	04/30/21			Indirect Allocation Cost Pool 1	\$0.45	-	\$0.45
AIC PHONE TOTALS:							<u>\$0.45</u>	<u>\$0.31</u>	<u>\$0.45</u>
788.92000.22.4		AIC PHONE							\$0.00
22932	CJE	4723808	04/30/21			Indirect Allocation Cost Pool 1	\$0.04	-	\$0.04
AIC PHONE TOTALS:							<u>\$0.04</u>	<u>\$0.00</u>	<u>\$0.04</u>
789.92000.10.4		AIC DEPRECIATION EXPENSE							\$7.83
22830	CJE	4663294	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$7.83	-
22932	CJE	4723894	04/30/21			Indirect Allocation Cost Pool 1	\$10.82	-	\$10.82
AIC DEPRECIATION EXPENSE TOTALS:							<u>\$10.82</u>	<u>\$7.83</u>	<u>\$10.82</u>
790.92000.11.4		AIC AUDIT FEES							\$107.54
22830	CJE	4663378	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$107.54	-
22932	CJE	4723980	04/30/21			Indirect Allocation Cost Pool 1	\$133.74	-	\$133.74
AIC AUDIT FEES TOTALS:							<u>\$133.74</u>	<u>\$107.54</u>	<u>\$133.74</u>
792.92000.10.4		AIC INSURANCE							\$97.60
22830	CJE	4663462	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$97.60	-
22932	CJE	4724066	04/30/21			Indirect Allocation Cost Pool 1	\$121.39	-	\$121.39
AIC INSURANCE TOTALS:							<u>\$121.39</u>	<u>\$97.60</u>	<u>\$121.39</u>
793.92000.10.4		AIC COMPUTER SERVICES							\$47.24
22830	CJE	4663629	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$47.24	-
22932	CJE	4724237	04/30/21			Indirect Allocation Cost Pool 1	\$58.75	-	\$58.75
AIC COMPUTER SERVICES TOTALS:							<u>\$58.75</u>	<u>\$47.24</u>	<u>\$58.75</u>
793.92000.11.4		AIC COMPUTER SERVICES							\$14.59
22830	CJE	4663630	04/30/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 22828)	-	\$14.59	-
22932	CJE	4724238	04/30/21			Indirect Allocation Cost Pool 1	\$18.63	-	\$18.63
AIC COMPUTER SERVICES TOTALS:							<u>\$18.63</u>	<u>\$14.59</u>	<u>\$18.63</u>
930.92000.10.4		AIC II JANITORIAL							\$83.95
22832	CJE	4663716	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$83.95	-
22935	CJE	4729200	04/30/21			Indirect Allocation Cost Pool II	\$115.95	-	\$115.95
AIC II JANITORIAL TOTALS:							<u>\$115.95</u>	<u>\$83.95</u>	<u>\$115.95</u>

Bluegrass Area Development District

GL Account Ledger - Detail By Period

4/1/2021 through 4/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
932.92000.10.4						AIC II UTILITIES ELECTRIC			\$109.60
22832	CJE	4663800	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$109.60	-
22935	CJE	4729219	04/30/21			Indirect Allocation Cost Pool II	\$153.64	-	\$153.64
AIC II UTILITIES ELECTRIC TOTALS:							\$153.64	\$109.60	\$153.64
933.92000.10.4						AIC II UTILITIES WATER			\$3.21
22832	CJE	4663884	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$3.21	-
22935	CJE	4728766	04/30/21			Indirect Allocation Cost Pool II	\$4.53	-	\$4.53
AIC II UTILITIES WATER TOTALS:							\$4.53	\$3.21	\$4.53
934.92000.10.4						AIC II UTILITIES SEWER			\$3.76
22832	CJE	4663968	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$3.76	-
22935	CJE	4728777	04/30/21			Indirect Allocation Cost Pool II	\$5.23	-	\$5.23
AIC II UTILITIES SEWER TOTALS:							\$5.23	\$3.76	\$5.23
935.92000.10.4						AIC II GARBAGE/LANDFILL USE			\$3.65
22832	CJE	4664052	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$3.65	-
22935	CJE	4728774	04/30/21			Indirect Allocation Cost Pool II	\$5.13	-	\$5.13
AIC II GARBAGE/LANDFILL USE TOTALS:							\$5.13	\$3.65	\$5.13
936.92000.10.4						AIC II BUILDING SUPPLIES			\$0.00
22935	CJE	4728450	04/30/21			Indirect Allocation Cost Pool II	\$0.34	-	\$0.34
AIC II BUILDING SUPPLIES TOTALS:							\$0.34	\$0.00	\$0.34
937.92000.10.4						AIC II LANDSCAPING EXPENSE			\$27.73
22832	CJE	4664136	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$27.73	-
22935	CJE	4729049	04/30/21			Indirect Allocation Cost Pool II	\$36.06	-	\$36.06
AIC II LANDSCAPING EXPENSE TOTALS:							\$36.06	\$27.73	\$36.06
938.92000.10.4						AIC II REPAIRS AND MAINTENANCE			\$17.22
22832	CJE	4664220	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$17.22	-
22935	CJE	4729003	04/30/21			Indirect Allocation Cost Pool II	\$25.54	-	\$25.54
AIC II REPAIRS AND MAINTENANCE TOTALS:							\$25.54	\$17.22	\$25.54
939.92000.10.4						AIC II HVAC REPAIRS AND MAINTENANCE			\$6.80
22832	CJE	4664304	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$6.80	-
22935	CJE	4728918	04/30/21			Indirect Allocation Cost Pool II	\$12.68	-	\$12.68
AIC II HVAC REPAIRS AND MAINTENANCE TOTALS:							\$12.68	\$6.80	\$12.68
940.92000.10.4						AIC II ELEVATOR REPAIRS/MAINTENANCE			\$2.42
940.92000.10.4						AIC II ELEVATOR REPAIRS/MAINTENANCE (CONTINUED)			

Bluegrass Area Development District

GL Account Ledger - Detail By Period

4/1/2021 through 4/30/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance		
22832	CJE	4664388	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$2.42	-		
22935	CJE	4728726	04/30/21			Indirect Allocation Cost Pool II	\$3.35	-	\$3.35		
AIC II ELEVATOR REPAIRS/MAINTENANCE TOTALS:							\$3.35	\$2.42	\$3.35		
945.92000.10.4		AIC II PROPERTY INSURANCE									\$21.20
22832	CJE	4664472	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$21.20	-		
22935	CJE	4729009	04/30/21			Indirect Allocation Cost Pool II	\$26.37	-	\$26.37		
AIC II PROPERTY INSURANCE TOTALS:							\$26.37	\$21.20	\$26.37		
955.92000.10.4		AIC II DEPRECIATION BUILDING									\$143.81
22832	CJE	4664556	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$143.81	-		
22935	CJE	4729243	04/30/21			Indirect Allocation Cost Pool II	\$198.73	-	\$198.73		
AIC II DEPRECIATION BUILDING TOTALS:							\$198.73	\$143.81	\$198.73		
957.92000.10.4		AIC II DEPRECIATION IMPROVEMENTS									\$36.53
22832	CJE	4664640	04/30/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 22829)	-	\$36.53	-		
22935	CJE	4729105	04/30/21			Indirect Allocation Cost Pool II	\$50.50	-	\$50.50		
AIC II DEPRECIATION IMPROVEMENTS TOTALS:							\$50.50	\$36.53	\$50.50		
TOTAL OF LEDGER:							\$6,778.08	\$2,891.51	\$18,334.85		

Bluegrass Area Development District
 Summary of Subcontract and Pass Thru Expenditures
 For the period of 4/1/21 through 4/30/2021, with Year-to-Date

<u>Grant Name</u>	<u>April</u>	<u>Year-to-Date</u>
Aging CHFS Meals C1 & C2	0.00	386,392.53
Aging Fast	0.00	0.00
Aging Humana Emergency HDM	0.00	0.00
Aging MIPPA-AAA	1,832.00	16,634.00
Aging MIPPA-SHIP	2,928.00	25,750.00
Broadband Study - GEO Partners	0.00	8,344.80
Clark Fatherhood Initiative	500.00	500.00
CMS SHIP	21,384.00	64,152.00
Family Caregiver	43,484.77	189,003.26
Homecare	102,390.01	884,578.10
Joanie Bernard Bluegrass Cat Project	33,580.00	169,707.50
NSIP USDA	0.00	200,804.00
Participant Directed Services	1,163,172.55	13,927,036.55
Title III	62,446.01	1,007,267.34
Title III C1	44,742.92	696,616.27
Title III C2	214,901.90	1,582,752.15
Title III D	0.00	2,920.50
Title VII Ombudsman	12,500.00	59,066.00
WIOA Adult Admin	0.00	0.00
WIOA Adult Program	190,113.59	1,556,664.15
WIOA Board Strategic Plan	0.00	37,158.58
WIOA Dislocated Worker Admin	0.00	2,965.79
WIOA Incentive	0.00	0.00
WIOA Julietta Market	0.00	1,428.84
WIOA NEG COVID 19	30,904.01	197,500.47
WIOA Trade	5,111.80	91,081.55
WIOA Youth Admin	823.89	5,218.62
WIOA Youth In School Program	1,752.52	9,744.34
WIOA Youth Out of School Program	67,249.31	464,091.68
Total	<u>2,051,936.78</u>	<u>22,167,394.66</u>

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 4/1/2021 to 4/30/2021

Check No.	Date	Status*	Payee Name	Description	Amount
BANK ID: TB01 - TRADITIONAL BANK					101.00000.00.0
62529	04/01/21	P	MCGREGOR & ASSOCIATES NO MAIL	MARCH 2021 HRA	\$2,299.49
62530	04/02/21	P	BFORTRESS LLC	MARCH HIPPA SECURE SERVE	\$500.00
62531	04/02/21	P	CINTAS CORPORATION #312	MAT SERVICE - 3/26/21	\$136.33
62532	04/02/21	P	CITIZENS COMMERCE BANK	LINE OF CREDIT RENEWAL4/1/21-	\$763.50
62533	04/02/21	P	FORWARD EDGE ASSOCIATES	PRE-EMPLOYMENT DRUG	\$41.00
62534	04/02/21	P	GREYSON EVANS	MARCH 2021 TRAVEL	\$22.85
62535	04/02/21	P	KENTUCKY LABOR CABINET	CAREER CENTER RENT - 4TH QTR	\$10,384.35
62536	04/02/21	P	KENTUCKY STATE TREASURER	CRIMINAL RECORDS CHECK	\$500.00
62537	04/02/21	P	KENTUCKY STATE TREASURER	MARCH 2021 CERS REPORTING	\$88,038.03
62538	04/02/21	P	MCGREGOR & ASSOCIATES, INC.	MARCH 2021 HRA ADMIN	\$60.00
62539	04/02/21	P	PURCHASE POWER	POSTAGE METER REFILL 3/2-3/10/21	\$1,500.00
62540	04/02/21	P	REPUBLIC SERVICES #993	WASTE CONTAINER RENTAL 4/2021	\$173.00
62541	04/02/21	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-	\$1,921.47
62542	04/02/21	P	THE INTERIOR JOURNAL	ANNUAL SUBSCRIPTION - WEEKLY	\$37.74
62543	04/09/21	P	BLUEGRASS ADD-PAYROLL	04/09/21 NET PAYROLL #8	\$74,288.66
62544	04/09/21	P	KENTUCKY STATE TREASURER - NM	BGADD APRIL 9, 2021 SWT	\$4,773.82
62545	04/09/21	P	MCGREGOR & ASSOCIATES NO MAIL	APRIL 2021 HRA	\$465.68
62546	04/09/21	P	TRADITIONAL BANK - NO MAIL	Social Security	\$24,748.76
62547	04/09/21	P	ALLRITE PEST CONTROL	PEST CONTROL SERVICE - 4/2/21	\$115.00
62548	04/09/21	P	AMBIUS (04)	PLANT RENTAL - 4/2021	\$192.00
62549	04/09/21	P	ANNKISSAM	APRIL EDI AUTOCLAIM MONTHLY	\$1,000.00
62550	04/09/21	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$50.00
62551	04/09/21	P	BLUEGRASS OFFICE SYSTEMS	ANNUAL CONTRACT 3/29/21-3/28/22	\$2,400.00
62552	04/09/21	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 4/10/21-5/9/21	\$467.50
62553	04/09/21	P	CANTEEN	COFFEE SUPPLIES - 3/30/21	\$99.69
62554	04/09/21	P	CELESTE COLLINS	MARCH 2021 TRAVEL	\$40.00
62555	04/09/21	P	FAYETTE COUNTY PUBLIC SCHOOLS	FCPS 1ST QTR TAXES	\$1,711.57
62556	04/09/21	P	FORTUNE PLAZA, LLC	LEXINGTON CAREER CENTER RENT-	\$9,901.30
62557	04/09/21	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62558	04/09/21	P	KENTUCKY LEAGUE OF CITIES TRUS	MARCH 31, 2021 UI - ACCT00-932235-	\$4,261.41
62559	04/09/21	P	KENTUCKY STATE TREASURER	WIOA BACKGROUNDCHECKS-	\$1,000.00
62560	04/09/21	P	LEXINGTON-FAYETTE URBAN COUNT	LFUCG MARCH 2021 LICENSE FEE	\$5,188.44
62561	04/09/21	P	NATALIE FLORES-ESQUIVEL	WALKBIKEPLACES2021CONF6/15-	\$1,363.69
62562	04/09/21	P	NESCO RESOURCE	LORI COOKE - ADMIN ASST W/E	\$1,578.76
62563	04/09/21	P	OFFICE DEPOT CARD PLAN	OFFICE SUPPLIES - WIOA 3/15/21	\$537.71
62564	04/09/21	P	PRATT'S LAWN AND LANDSCAPE INC	LANDSCAPING - 4/2021	\$595.72
62565	04/09/21	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-CDOFINANCIALW/E04/01	\$1,865.92
62566	04/09/21	P	SENIOR IMPACT PUBLICATIONS LLC	2021 ANNUAL AD IN PATHWAYS	\$1,000.00
62567	04/09/21	P	WINDSTREAM COMMUNICATIONS	PHONE 4/2021	\$869.90
62568	04/09/21	P	RICHMOND MALL PARTNERS, LLC	RICHMOND CAREER CENTER RENT -	\$2,530.00
62569	04/15/21	P	CUNNINGHAM COMMUNICATIONS	PHONE SYSTEM REPAIR - 4/12-	\$975.75
62570	04/15/21	P	KENTUCKY AMERICAN WATER	FIRE SERVICE 3/4/21-4/6/21	\$205.45
62571	04/15/21	P	KENTUCKY UTILITIES	ELECTRIC 3/5/21-4/5/21	\$6,556.96
62572	04/15/21	P	LANGUAGE LINE SERVICES	OVER-THE-PHONE INTERPRETATION	\$343.23
62573	04/15/21	P	SUPERFLEET MASTERCARD	FUEL FOR FORD 5 & 6, 3/18/21-4/1/21	\$132.55
62574	04/23/21	P	BLUEGRASS ADD-PAYROLL	04/23/21 NET PAYROLL #9	\$74,588.58
62575	04/23/21	P	KENTUCKY STATE TREASURER - NM	State Income Tax	\$4,807.19
62576	04/23/21	P	KENTUCKY STATE TREASURER-NM	APRIL 2021 LIFE INSURANCE	\$626.00
62577	04/23/21	P	MCGREGOR & ASSOCIATES NO MAIL	APRIL 2021 HRA	\$1,347.56
62578	04/23/21	P	TRADITIONAL BANK - NO MAIL	Social Security	\$24,890.27
62579	04/23/21	P	ACTION BUSINESS SUPPLIERS	OFFICE SUPPLIES - DCP	\$603.99
62580	04/23/21	P	AGING WITH DIGNITY	FIVE WISHES BROCHURES FOR	\$1,110.00
62581	04/23/21	P	ALLSTATE HEATING AND COOLING	HVAC ANNUAL MAINTENANCE JAN-	\$2,153.50
62582	04/23/21	P	BLUE MOON RESTROOMS	SERVICE STANDARD UNIT 6/3-6/7/21	\$175.00
62583	04/23/21	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$50.00
62584	04/23/21	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 5/10/21-6/9/21	\$928.00
62585	04/23/21	P	D-C ELEVATOR COMPANY, INC.	ELEVATOR MAINTENANCE - 4/2021	\$129.40
62586	04/23/21	P	GEORGE LEAMON	MARCH 2021 TRAVEL	\$306.15

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 4/1/2021 to 4/30/2021

Check No.	Date	Status*	Payee Name	Description	Amount
62587	04/23/21	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - ADMIN 4/19/21	\$255.32
62588	04/23/21	P	KENTUCKY DEFERRED	Roth IRA	\$1,827.00
62589	04/23/21	P	KOORSEN FIRE & SECURITY	ANNUAL FIRE ALARM SERVICE -	\$219.60
62590	04/23/21	P	LEXINGTON-FAYETTE URBAN COUNT	Lexington	\$4,922.41
62591	04/23/21	P	LFUCG	SEWER AND LANDFILL USE3/3/21-	\$259.36
62592	04/23/21	P	MASTERCARD/REPUBLIC BANK	APRIL 2021 STATEMENT	\$5,869.19
62593	04/23/21	P	MCGREGOR & ASSOCIATES, INC.	APRIL 2021 COBRA	\$70.00
62594	04/23/21	P	NETWORKFLEET, INC.	GPS MONTHLY FEES - MARCH 2021	\$38.38
62595	04/23/21	P	PARTNERS IN CARE FOUNDATION	HOMEMEDS LICENSE FEE JAN-MAR	\$994.50
62596	04/23/21	P	QX.NET	INTERNET SERVICE - 4/2021	\$2,107.35
62597	04/23/21	P	ROBERT HALF MANAGEMENT	DEBRA ORTIZ-CDOFINANCIALW/E04/11	\$3,501.32
62598	04/23/21	P	THE GARRARD COUNTY CENTRAL	ANNUAL SUBSCRIPTION	\$45.85
62599	04/23/21	P	THE STATE JOURNAL	ANNUAL SUBSCRIPTION	\$300.00
62600	04/23/21	P	TRI-STATE ROOFING & SHEET META	BUILDING REPAIR - 3/31/2021	\$480.00
62601	04/23/21	P	VERIZON WIRELESS	CELL PHONES 4/9/21-5/8/21	\$3,202.49
62602	04/23/21	P	WALTHER, GAY & MACK, PLC	CORPORATE - MARCH 2021	\$1,825.50
62603	04/30/21	P	AMERICAN EXPRESS	APRIL 2021 STATEMENT	\$11,341.57
62604	04/30/21	P	BFORTRESS LLC	APRIL HIPAA SECURE SERVER	\$500.00
62605	04/30/21	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 5/10/2021-	\$145.00
62606	04/30/21	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES-CDO FINANCE	\$301.03
62607	04/30/21	P	LEXINGTON LEGENDS-STANDS, LLC	CLARK CO. FATHERHOOD INITIATIVE	\$500.00
62608	04/30/21	P	MCCLATCHY COMPANY LLC	DIRECT SERVICEPROVIDER&ONESTOPC	\$523.66
62609	04/30/21	P	NATIONAL ASSOC. OF	GENERAL MEMBERSHIPRENEW1/1-	\$3,000.00
62610	04/30/21	P	NESCO RESOURCE	S.ARVIN & M.RIGG-ADM	\$1,740.46
62611	04/30/21	P	OCD CLEANING SERVICES	OFFICE CLEANING - 5/2021	\$3,749.00
62612	04/30/21	P	SPACE CENTER STORAGE	STORAGE RENTAL 5/8/21-6/7/21	\$954.00
62613	04/30/21	P	WARNER'S PRINTING SERVICE LLC	OFFICE SUPPLIES - CDO 4/22/21	\$955.00
BANK TB01 REGISTER TOTAL:					\$418,807.86

BANK ID: TB02 - TRADITIONAL BANK

102.00000.00.0

34881	04/20/21	P	BLUEGRASS AREA DEV DISTRICT	FEBRUARY 2021 AGING TRANSFER	\$22,372.62
34882	04/21/21	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING HOMECARE	\$3,231.90
34883	04/21/21	E	BG COMMUNITY ACTION	CASE MGMT HOMECARE FEBRUARY	\$19,075.00
34884	04/21/21	E	HELP AT HOME, LLC	HELP AT HOME FEBRUARY 2021	\$11,202.30
34885	04/21/21	E	INDEPENDENCE ASSISTANCE	INDEPENDENCE ASSISTANCE	\$16,088.53
34886	04/21/21	E	LIFELINE HOMECARE INC	LIFELINE HOMECARE FEBRUARY	\$22,473.36
34887	04/20/21	P	BLUEGRASS AREA DEV DISTRICT	FEBRUARY 2021 AGING TRANSFER	\$4,597.57
34888	04/23/21	P	MASTERCARD2/REPUBLIC BANK	MARCH STATEMENT 4/7/2021	\$5,205.47
34889	04/28/21	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING FAYETTE MATCH	\$352.25
34890	04/28/21	E	HELP AT HOME, LLC	HELP AT HOME FAYETTE MATCH	\$645.79
34891	04/28/21	E	INDEPENDENCE ASSISTANCE	INDEPENDENCEASSTFAYETTEMATC	\$410.94
34892	04/28/21	E	LIFELINE HOMECARE INC	LIFELINE FAYETTE MATCH MARCH	\$2,641.85
34893	04/28/21	P	BLUEGRASS AREA DEV DISTRICT	FEBRUARY 2021 AGING TRANSFER	\$822.95
34894	04/29/21	E	BG COMMUNITY ACTION	WOODFORD CO FEBRUARY	\$2,661.50
34895	04/29/21	E	BG COMMUNITY ACTION	SCOTT COUTY FEBRUARY 2021	\$5,585.50
34896	04/29/21	E	BG COMMUNITY ACTION	NUTRITION FEBRUARY 2021	\$126,145.33
34897	04/29/21	E	BG COMMUNITY ACTION	MERCER COUNTY FEBRUARY 2021	\$5,231.50
34898	04/29/21	E	BG COMMUNITY ACTION	JESSAMINE COUNTY FEBRUARY	\$6,518.50
34899	04/29/21	E	BG COMMUNITY ACTION	GARRARD FEBRUARY	\$3,787.00
34900	04/29/21	E	BG COMMUNITY ACTION	BOURBON COUNTY FEBRUARY 2021	\$6,532.50
34901	04/29/21	E	BG COMMUNITY ACTION	ANDERSON FEBRUARY 2021	\$2,884.00
34902	04/29/21	E	BOYLE CO SENIOR CITIZENS CENTE	BOYLE COUNTY FEBRUARY 2021	\$13,194.00
34903	04/29/21	E	ESTILL COUNTY FISCAL COURT	ESTILL FEBRUARY 2021	\$9,395.00
34904	04/29/21	E	FRANKLIN CO COUNCIL ON AGING	FRANKLIN FEBRUARY 2021	\$10,075.50
34905	04/29/21	E	HARRISON CO COMMISSION ON AGIN	HARRISON FEBRUARY 2021	\$4,514.00
34906	04/29/21	E	KENTUCKY RIVER FOOTHILLS CAP	RICHMOND/MADISON FEBRUARY	\$7,055.50
34907	04/29/21	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL FEBRUARY 2021	\$7,515.00
34908	04/29/21	E	KENTUCKY RIVER FOOTHILLS CAP	CLARK COUNTY FEBRUARY 2021	\$4,844.50
34909	04/29/21	E	KENTUCKY RIVER FOOTHILLS CAP	BEREA/MADISON FEBRUARY 2021	\$4,621.00
34910	04/29/21	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY FEBRUARY 2021	\$13,817.50

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 4/1/2021 to 4/30/2021

Check No.	Date	Status*	Payee Name	Description	Amount
34911	04/29/21	E	NICHOLAS CO SENIOR CITIZENS CE	NICHOLAS FEBRUARY 2021	\$2,188.50
BANK TB02 REGISTER TOTAL:					\$345,686.86

BANK ID: TB03 - TRADITIONAL BANK **103.00000.00.0**

47038	04/09/21	E	RESCARE WORKFORCE SERVICES	RESCARE FEBRUARY 2021 EXPENSE	\$332,897.68
47039	04/20/21	P	BLUEGRASS AREA DEV DISTRICT	MARCH 2021 WIOA TRANSFER	\$93,632.95
47040	04/21/21	E	RESCARE WORKFORCE SERVICES	RESCARE JANUARY 2021 EXPENSE	\$23,939.14
BANK TB03 REGISTER TOTAL:					\$450,469.77

BANK ID: TB09 - TRADITIONAL BANK **109.00000.00.0**

1072	04/09/21	P	CARING ABOUT TREASURED STRAYS	BLUEGRASS CAT POWELL CO	\$1,000.00
1073	04/09/21	P	CENTRAL KENTUCKY VETERINARY	BLUEGRASS CAT SCOTT CO MARCH	\$455.00
1074	04/09/21	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT GARRARD CO	\$4,550.00
1075	04/15/21	E	TEAM SHELTER USA	CONSULTING - BLUEGRASS CAT	\$12,500.00
1076	04/30/21	P	CRITTERS WITHOUT LITTERS	BLUEGRASS CAT ANDERSON CO	\$2,340.00
1077	04/30/21	P	DANVILLE-BOYLE COUNTY HUMANE	BLUEGRASS CAT BOYLE CO MARCH	\$975.00
1078	04/30/21	P	FRANKLIN COUNTY HUMANE	BLUEGRASS CAT FRANKLIN CO	\$5,000.00
1079	04/30/21	P	HARRISON VETERINARY CLINIC	BLUEGRASS CAT HARRISON CO	\$2,600.00
1080	04/30/21	P	JESSAMINE CO FISCAL CT(ANIMALS)	BLUEGRASS CAT JESSAMINE	\$2,115.00
1081	04/30/21	P	NOBLE VIEW VETERINARY CLINIC	BLUEGRASS CAT SCOTT CO MARCH	\$650.00
1082	04/30/21	P	SKIPWORTH VETERINARY CLINIC	BLUEGRASS CAT MADISON CO	\$2,080.00
1083	04/30/21	P	TUFFY'S SPAY AND NEUTER CLINIC	BLUEGRASS CAT LINCOLN CO APRIL	\$2,200.00
1084	04/30/21	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT GARRARD CO	\$585.00
BANK TB09 REGISTER TOTAL:					\$37,050.00

BANK ID: TB12 - TRADITIONAL BANK **112.00000.00.0**

15003	04/01/21	P	BGADD	FUNDS TRANSFER	\$115,000.00
15004	04/07/21	P	KENTUCKY STATE TREASURER	KY TAX	\$21,380.29
15005	04/07/21	P	TRADITIONAL BANK	FED/MED/SSI	\$76,054.88
15006	04/07/21	P	BGADD	FUNDS TRANSFER	\$65,000.00
15007	04/07/21	P	COLLINS RESPIRATORY CARE, INC	INDIVIDUAL - PDS****	\$760.00
15008	04/07/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$20.72
15009	04/07/21	P	GROGAN'S HEALTHCARE SUPPLY	INDIVIDUAL - PDS****	\$364.77
15010	04/07/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$115.43
15011	04/07/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$23.02
15012	04/07/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$59.66
15013	04/07/21	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$1,004.85
15014	04/07/21	P	CHAPTER 13 TRUSTEE-EDKY	Garnishment	\$254.77
15015	04/07/21	P	CHILD SUPPORT ENFORCEMENT	Garnishment	\$237.11
15016	04/07/21	P	FOWLER BELL PLLC	Garnishment	\$159.30
15017	04/07/21	P	KENTUCKY STATE TREASURER	Garnishment	\$6.21
15018	04/15/21	P	BEREA FINANCE DEPARTMENT	BEREA CITY TAX	\$1,482.07
15019	04/15/21	P	BOURBON COUNTY FISCAL COURT	BOURBON COUNTY TAX	\$211.65
15020	04/15/21	P	BOYLE COUNTY TAX	DANVILLE CITY TAX	\$2,609.00
15021	04/15/21	P	CITY OF CARLISLE	CARLISLE CITY TAX	\$221.89
15022	04/15/21	P	CITY OF COVINGTON	COVINGTON CITY TAX	\$493.92
15023	04/15/21	P	CITY OF CYNTHIANA	CYNTHIANA CITY TAX	\$99.23
15024	04/15/21	P	CITY OF JUNCTION CITY	JUNCTION CITY TAX	\$80.57
15025	04/15/21	P	CITY OF MIDWAY	MIDWAY CITY TAX	\$172.21
15026	04/15/21	P	CITY OF MILLERSBURG TREAS	MILLERSBURG CITY TAX	\$30.96
15027	04/15/21	P	CITY OF NICHOLASVILLE	NICHOLASVILLE CITY TAX	\$2,074.61
15028	04/15/21	P	CITY OF PARIS	PARIS CITY TAX	\$786.48
15029	04/15/21	P	CITY OF RICHMOND	RICHMOND CITY TAX	\$3,710.94
15030	04/15/21	P	CITY OF STANFORD	STANFORD CITY TAX	\$225.86
15031	04/15/21	P	CITY OF STANTON	STANTON CITY TAX	\$76.52
15032	04/15/21	P	CITY OF VERSAILLES	VERSAILLES CITY TAX	\$669.73

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 4/1/2021 to 4/30/2021

Check No.	Date	Status*	Payee Name	Description	Amount
15033	04/15/21	P	CITY OF WINCHESTER	WINCHESTER CITY TAX	\$1,730.40
15034	04/15/21	P	CLARK COUNTY FISCAL COURT	CLARK COUNTY TAX	\$886.53
15035	04/15/21	P	CLAY COUNTY	CLAY COUNTY TAX	\$289.36
15036	04/15/21	P	CITY OF FRANKFORT	FRANKFORT CITY TAX	\$1,773.40
15037	04/15/21	P	ESTILL CO TAX ADMINISTRATOR	ESTILL COUNTY TAX	\$345.85
15038	04/15/21	P	FAYETTE CO PUBLIC SCHOOLS	FAYETTE CO TAX	\$5,011.60
15039	04/15/21	P	GARRARD CO FISCAL COURT	GARRARD COUNTY TAX	\$1,802.59
15040	04/15/21	P	GEORGETOWN/SCOTT COUNTY REV	SCOTT COUNTY TAX	\$1,727.71
15041	04/15/21	P	HARRISON CO TAX ADMINISTRATOR	HARRISON COUNTY TAX	\$508.34
15042	04/15/21	P	JESSAMINE COUNTY FISCAL COURT	JESSAMINE COUNTY TAX	\$2,291.09
15043	04/15/21	P	KENTON COUNTY FISCAL COURT	KENTON COUNTY	\$143.04
15044	04/15/21	P	LFUCG	LEXINGTON CITY TAX	\$7,790.81
15045	04/15/21	P	CITY OF HARRODSBURG	HARRODSBURG CITY TAX	\$459.89
15046	04/15/21	P	LINCOLN COUNTY	LINCOLN COUNTY TAX	\$1,823.52
15047	04/15/21	P	MADISON COUNTY FINANCE OFFICE	MADISON COUNTY TAX	\$2,147.26
15048	04/15/21	P	MERCER COUNTY FISCAL COURT	MERCER COUNTY TAX	\$597.17
15049	04/15/21	P	NICHOLAS CO FISCAL COURT	NICHOLAS COUNTY TAX	\$518.28
15050	04/15/21	P	POWELL COUNTY FISCAL COURT	POWELL COUNTY TAX	\$999.56
15051	04/15/21	P	TREASURER, CITY OF WILMORE	WILMORE CITY TAX	\$59.39
15052	04/15/21	P	TREASURER, FRANKLIN COUNTY	FRANKLIN COUNTY TAX	\$206.30
15053	04/15/21	P	WOODFORD COUNTY FISCAL COURT	WOODFORD COUNTY TAX	\$506.17
15054	04/21/21	P	KENTUCKY STATE TREASURER	KY Tax	\$22,538.03
15055	04/21/21	P	TRADITIONAL BANK	Fed/Med/SSI	\$77,698.74
15056	04/21/21	P	CHAPTER 13 TRUSTEE-EDKY	Garnishment	\$254.77
15057	04/21/21	P	CHILD SUPPORT ENFORCEMENT	Garnishment	\$237.11
15058	04/21/21	P	FOWLER BELL PLLC	Garnishment	\$159.30
15059	04/21/21	P	KENTUCKY STATE TREASURER	Garnishment	\$6.21
15060	04/22/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$51.08
15061	04/22/21	P	COLLINS RESPIRATORY CARE, INC	INDIVIDUAL - PDS****	\$800.00
15062	04/22/21	P	KENTUCKY.GOV	NURSING LICENSE VALIDATION	\$0.90
15063	04/22/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$284.07
15064	04/22/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$59.61
15065	04/22/21	P	MEDICAL GUARDIAN	INDIVIDUAL - PDS****	\$31.95
15066	04/22/21	P	REPUBLIC BANK	BACKGROUND CHECKS	\$357.50
15067	04/22/21	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$1,096.20
15068	04/28/21	P	KENTUCKY STATE TREASURER	KY Tax	\$565.29
15069	04/28/21	P	TRADITIONAL BANK	Fed/Med/SSI	\$2,621.98
15070	04/30/21	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$34,347.93
15071	04/30/21	P	BOYLE COUNTY TAX	BOYLE COUNTY TAX	\$7.97
15072	04/30/21	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$8,033.54
15073	04/30/21	P	TRADITIONAL BANK	FUTA	\$11,267.64
BANK TB12 REGISTER TOTAL:					\$485,424.73

BANK ID: TRADITIONAL BANK - CDO Payroll

EFT/CHECK	04/07/21	P	PDS (CDO) PAYROLL*****		\$443,644.18
EFT/CHECK	04/14/21	P	PDS (CDO) PAYROLL***** Includes voided checks.		(\$72.79)
EFT/CHECK	04/21/21	P	PDS (CDO) PAYROLL*****		\$463,725.96
EFT/CHECK	04/28/21	P	PDS (CDO) PAYROLL*****		\$12,460.46

BANK CDO OPERATING REGISTER TOTAL: \$919,757.81

GRAND TOTAL : \$2,657,197.03

* 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.