

Bluegrass Area Development District
Statement of Financial Position
As of 12/31/2021

Assets

Current Assets

CASH OPERATING	\$89,103.62	
CASH AGING	196,365.35	
CASH WIOA	5,446.59	
INVESTMENTS MM	295,182.07	
INVESTMENTS CD	324,052.40	
CASH BLUEGRASS CAT	53,395.21	
CASH CDO PAYROLL	(25,929.81)	
CASH CDO OPERATING	1,491,501.09	
CASH TENANT	6,223.97	
PREPAID EXPENSE	28,837.16	
A/R FEDERAL	1,062,252.49	
A/R STATE	(2,379,661.59)	
A/R LOCAL	718,697.81	
A/R OTHER	204,681.41	
REIMBURSABLE RECEIVABLE	1,446.37	
UNAPPLIED CASH ON ACCOUNT	(23,366.89)	
CDO ALLOWANCE FOR BAD DEBT	(273,574.93)	
Total Current Assets		\$1,774,652.32

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	(404,220.51)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(11,344.83)	
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	(488,408.45)	
ACCUMULATED DEPRECIATION PARKING LOT	(22,800.13)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(72,741.56)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(84,436.70)	
Total Property & Equipment		\$2,221,168.69

Other Assets

DEFERRED PENSION PLAN OUTFLOWS	\$1,380,365.00	
DEFERRED OPEB OUTFLOWS	1,187,421.00	
Total Other Assets		\$2,567,786.00

Total Assets

\$6,563,607.01

Statement of Financial Position
As of 12/31/2021

Liabilities and Net Assets

Current Liabilities

ACCOUNTS PAYABLE OPERATING	\$34,370.62	
ACCOUNTS PAYABLE AGING	597,609.04	
ACCOUNTS PAYABLE WIOA	669,098.84	
ACCOUNTS PAYABLE CDO	337,187.56	
INTEREST PAYABLE AGING	596.81	
INTEREST PAYABLE WIOA	244.54	
STATE WITHHOLDING TAXES PAYABLE	5,026.80	
CITY WITHHOLDING TAXES PAYABLE	7,538.56	
COUNTY SCHOOL TAX PAYABLE	1,596.97	
125 VOUCHER DEDUCTION PAYABLE	(4,145.19)	
MISCELLANEOUS WITHHOLDINGS	231.86	
PENSION CERS EMPLOYEE	1,224.02	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	90.59	
VISION INSURANCE PAYABLE	(6.96)	
DENTAL INSURANCE PAYABLE	(2,438.91)	
HEALTH INSURANCE PAYABLE	(17,438.31)	
LIFE INSURANCE PAYABLE	22.06	
ANNUAL LEAVE PAYABLE	354,935.72	
HOLIDAY LEAVE PAYABLE	(32,115.26)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	45,042.53	
OWED TO GRANTOR	23,837.77	
EMPLOYEE'S ASSOCIATION DUES	8.00	
UNEARNED REVENUE	201,060.69	
ACCRUED PAYABLES CDO	82,000.00	
FICA PAYABLE CDO	(113,209.84)	
FEDERAL WITHHOLDING TAXES PAYABLE CDO	1,590.12	
STATE WITHHOLDING TAXES PAYABLE CDO	(35.49)	
CITY WITHHOLDING TAXES PAYABLE CDO	(1,840.92)	
COUNTY SCHOOL TAX PAYABLE CDO	(828.74)	
MISCELLANEOUS WITHHOLDINGS CDO	(10,051.82)	
BACKGROUND CHECKS SCL II	2,657.75	
BACKGROUND CHECKS CDO	4,904.80	
BACKGROUND CHECKS KARES	(5,967.60)	
Total Current Liabilities	\$2,210,960.95	

Long Term Liabilities

TENANT DEPOSIT PAYABLE	\$5,762.08	
NET PENSION LIABILITY	8,101,657.00	
NET OPEB LIABILITY	2,561,026.00	
DEFERRED PENSION PLAN INFLOWS	505,219.00	
DEFERRED PENSION PLAN INFLOWS	819,309.00	
Total Long Term Liabilities	\$11,992,973.08	

Total Liabilities

\$14,203,934.03

Net Assets

FUND BALANCE	(\$6,287,736.63)
Current Year FUND BALANCE	(1,352,590.39)

Total Net Assets

(\$7,640,327.02)

Total Liabilities and Net Assets

\$6,563,607.01

Bluegrass Area Development District
Statement of Activities
For the period of 12/1/2021 through 12/31/2021

Revenues

FEDERAL REVENUE	\$289,362.00
STATE REVENUE	963,159.21
LOCAL REVENUE	89,248.83
LOCAL REVENUE - INTEREST/OTHER	530.99
LOCAL REVENUE - RENT	13,785.28
Total Revenues	\$1,356,086.31

Expenses

DIRECT SALARIES	\$206,223.28
DIRECT SALARIES CDO	1,747,519.58
DIRECT BENEFITS	135,655.09
DIRECT BENEFITS CDO	71,026.53
DIRECT ANNUAL LEAVE	14,969.33
DIRECT POSTAGE	1,996.06
DIRECT PHONE	4,029.14
DIRECT TRAVEL	2,028.95
DIRECT SUPPLIES	913.27
DIRECT COMPUTER SUPPLIES/SOFTW	5,918.48
DIRECT FEES	1,212.38
DIRECT PRINTING & PUBLISHING	1,031.25
DIRECT OTHER	720.70
DIRECT TEMP SERVICES	1,389.30
DIRECT MEETING EXPENSE	778.50
DIRECT PROFESSIONAL DEVELOP	1,612.11
TENANT BUILDING COSTS	2,201.25
C/S CONTRACTS	455,622.75
C/S CAREER CENTER	11,963.56
CONTRACT SERVICES AGING	451,955.21
INDIRECT SALARIES	56,260.26
INDIRECT BENEFITS	42,113.51
INDIRECT TRAVEL	(83.38)
INDIRECT SUPPLIES	96.83
INDIRECT DUES, FEES, SUBSCRIPT	1,040.17
INDIRECT LEGAL FEES	0.03
INDIRECT PRINTING/PUBLISHING	8,252.72
INDIRECT OTHER	233.22
INDIRECT PROFESSIONAL DEVELOPM	0.04
INDIRECT COMPUTER SUPPLIES/SOF	10,277.95
INDIRECT EQUIP RENT/MAINT	771.50
INDIRECT INTEREST EXPENSE	0.64
INDIRECT POSTAGE EXPENSE	(1,996.13)
INDIRECT PHONE EXPENSE	1,291.40
INDIRECT EQUIP DEPRECIATION	341.12
INDIRECT AUDIT FEES	41,999.99
INDIRECT OFFICE INSURANCE	6,806.25
INDIRECT COMPUTER SERVICE	0.06
INDIRECT II JANITORIAL	3,636.60
INDIRECT II UTILITIES ELECTRIC	6,507.79
INDIRECT II UTILITIES WATER	162.92
INDIRECT II UTILITIES SEWER	167.46
INDIRECT II GARBAGE/LANDFILL U	213.74
INDIRECT II BUILDING SUPPLIES	533.21
INDIRECT II LANDSCAPING EXPENS	496.00
INDIRECT II REPAIRS AND MAINT	1,473.31
INDIRECT II HVAC REPAIRS AND M	(0.03)

Bluegrass Area Development District
Statement of Activities
For the period of 12/1/2021 through 12/31/2021

Expenses

INDIRECT II ELEVATOR REPAIRS/M	190.90
INDIRECT II PROPERTY INSURANCE	1,416.73
INDIRECT II DEPRECIATION BUILDI	6,262.69
INDIRECT II DEPRECIATION IMPRV	1,591.50
Total Expenses	<u>\$3,308,825.72</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets (\$1,952,739.41)

Net Assets At Beginning Of Period (\$5,687,587.61)

Net Assets At End Of Period (\$7,640,327.02)

Bluegrass Area Development District

Statement of Activities (YTD)

As of 12/31/2021

Revenues

FEDERAL REVENUE	\$3,479,648.80
STATE REVENUE	10,518,257.75
LOCAL REVENUE	171,859.81
LOCAL REVENUE - CONTRIBUTIONS	149,655.98
LOCAL REVENUE - INTEREST/OTHER	174,614.46
LOCAL REVENUE - RENT	48,248.48
Total Revenues	<u>\$14,542,285.28</u>

Expenses

DIRECT SALARIES	\$986,548.74
DIRECT SALARIES CDO	7,787,155.87
DIRECT BENEFITS	626,652.70
DIRECT BENEFITS CDO	371,291.14
DIRECT ANNUAL LEAVE	63,837.57
DIRECT POSTAGE	10,166.71
DIRECT PHONE	18,364.18
DIRECT TRAVEL	8,985.89
DIRECT COMMITTEE/BOARD TRAVEL	1,929.73
DIRECT EQUIPMENT PURCHASE	1,200.00
DIRECT SUPPLIES	12,637.17
DIRECT COMPUTER SUPPLIES/SOFTW	39,809.68
DIRECT FEES	16,442.88
DIRECT LEGAL FEES	5,482.00
DIRECT PRINTING & PUBLISHING	13,142.28
DIRECT OTHER	5,180.61
DIRECT TEMP SERVICES	24,941.41
DIRECT MEETING EXPENSE	1,078.50
DIRECT PROFESSIONAL DEVELOP	15,704.11
DIRECT GIS MILEAGE EXPENSE	(17.60)
TENANT BUILDING COSTS	24,283.74
C/S CONTRACTS	2,309,347.75
C/S CAREER CENTER	92,921.14
C/S EMPLOYERS ASSESSMENTS	2,184.00
CONTRACT SERVICES AGING	2,605,212.46
INDIRECT SALARIES	259,444.52
INDIRECT BENEFITS	202,029.44
INDIRECT TRAVEL	3,975.66
INDIRECT SUPPLIES	804.59
INDIRECT DUES, FEES, SUBSCRIPT	29,438.06
INDIRECT LEGAL FEES	4,000.01
INDIRECT PRINTING/PUBLISHING	8,514.84
INDIRECT OTHER	2,917.39
INDIRECT PROFESSIONAL DEVELOPM	557.45
INDIRECT COMPUTER SUPPLIES/SOF	36,310.21
INDIRECT EQUIP RENT/MAINT	6,355.60
INDIRECT POSTAGE EXPENSE	2,636.65
INDIRECT PHONE EXPENSE	10,231.47
INDIRECT EQUIP DEPRECIATION	2,046.60
INDIRECT AUDIT FEES	41,999.99
INDIRECT OFFICE INSURANCE	40,837.68
INDIRECT COMPUTER SERVICE	12,714.89
INDIRECT II JANITORIAL	22,081.48
INDIRECT II UTILITIES ELECTRIC	23,485.98
INDIRECT II UTILITIES WATER	1,069.73
INDIRECT II UTILITIES SEWER	1,087.29

Bluegrass Area Development District

Statement of Activities (YTD)

As of 12/31/2021

INDIRECT II GARBAGE/LANDFILL U	1,124.07
INDIRECT II BUILDING SUPPLIES	1,148.83
INDIRECT II LANDSCAPING EXPENS	3,406.89
INDIRECT II REPAIRS AND MAINTEN	71,906.21
INDIRECT II HVAC REPAIRS AND M	2,664.27
INDIRECT II ELEVATOR REPAIRS/M	1,978.52
INDIRECT II PROPERTY INSURANCE	8,500.37
INDIRECT II DEPRECIATION BUILDI	37,575.64
INDIRECT II DEPRECIATION IMPRV	9,548.68
Total Expenses	<u>\$15,894,875.67</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets (\$1,352,590.39)

Net Assets At Beginning Of Year (\$6,287,736.63)

Net Assets At End Of Year (\$7,640,327.02)

Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 12/31/2021

Year to Date

Cash Flows from Operating Activities

Change in net assets (\$1,352,590.39)

Adjustments

(To convert net assets to cash basis)

Decrease in A/R FEDERAL	\$596,955.02
Decrease in A/R STATE	\$3,359,710.32
Increase in A/R LOCAL	(\$630,092.37)
Increase in CDO ALLOWANCE FOR BAD DEBT	(\$95,606.84)
Increase in A/R OTHER	(\$5,186.55)
Increase in REIMBURSABLE RECEIVABLE	(\$1,446.37)
Decrease in A/R UNBILLED	\$19,589.61
Decrease in UNAPPLIED CASH ON ACCOUNT	\$23,366.89
Decrease in PREPAID EXPENSE	\$35,204.28
Increase in Depreciation Expense	\$1,290.29
Increase in Depreciation Expense	\$756.30
Increase in Depreciation Expense	\$33,300.59
Increase in Depreciation Expense	\$4,275.03
Increase in Depreciation Expense	\$5,564.45
Increase in Depreciation Expense	\$3,984.16
Decrease in ACCOUNTS PAYABLE OPERATING	(\$127,220.17)
Decrease in ACCOUNTS PAYABLE AGING	(\$204,918.62)
Decrease in ACCOUNTS PAYABLE WIOA	(\$464,239.26)
Increase in ACCOUNTS PAYABLE CDO	\$189,933.71
Decrease in ACCOUNTS PAYABLE BLUEGRASS CAT	(\$22,300.50)
Increase in CREDIT CARDS PAYABLE	\$845.95
Increase in INTEREST PAYABLE AGING	\$596.81
Increase in INTEREST PAYABLE WIOA	\$244.54
Decrease in FICA PAYABLE	(\$25,098.78)
Increase in 125 VOUCHER DEDUCTION PAYABLE	\$1,438.18
Decrease in MISCELLANEOUS WITHHOLDINGS	(\$505.72)
Decrease in IRS 457 EMPLOYEE WITHHOLDINGS	(\$1,977.00)
Increase in PENSION CERS EMPLOYEE	\$1,224.02
Decrease in AFLAC PAYABLE	(\$236.00)
Decrease in VISION INSURANCE PAYABLE	(\$270.19)
Decrease in DENTAL INSURANCE PAYABLE	(\$3,563.88)
Decrease in HEALTH INSURANCE PAYABLE	(\$57,744.17)
Decrease in LIFE INSURANCE PAYABLE	(\$2.32)
Decrease in ANNUAL LEAVE PAYABLE	(\$14,571.37)
Decrease in HOLIDAY LEAVE PAYABLE	(\$12,714.06)
Increase in SICK LEAVE PAYABLE	\$45,042.53
Decrease in OWED TO GRANTOR	(\$217.53)
Decrease in EMPLOYEE'S ASSOCIATION DUES	(\$48.00)
Increase in MISCELLANEOUS WITHHOLDINGS CDO	\$4,805.16
Increase in BACKGROUND CHECKS SCL II	\$0.25
Increase in BACKGROUND CHECKS CDO	\$250.00
Decrease in ACCRUED SALARIES	(\$115,308.84)
Increase in BACKGROUND CHECKS KARES	\$19.00
Decrease in FEDERAL WITHHOLDING TAXES PAYABLE	(\$14,304.85)
Decrease in STATE WITHHOLDING TAXES PAYABLE	(\$2,296.59)
Decrease in CITY WITHHOLDING TAXES PAYABLE	(\$1,553.84)
Decrease in COUNTY SCHOOL TAX PAYABLE	(\$152.33)

Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 12/31/2021

Year to Date

Increase in FICA PAYABLE CDO	\$27,732.02
Increase in FEDERAL WITHHOLDING TAXES PAYABLE CDO	\$31,519.63
Increase in STATE WITHHOLDING TAXES PAYABLE CDO	\$24,378.51
Increase in CITY WITHHOLDING TAXES PAYABLE CDO	\$7,187.70
Increase in COUNTY SCHOOL TAX PAYABLE CDO	\$3,792.86
Decrease in UNEARNED REVENUE	(\$55,084.03)
Total Adjustments	\$2,566,347.63
Net Cash used by Operating activities	\$1,213,757.24
<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>	\$1,213,757.24
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$1,221,583.25
<u>Cash and Cash Equivalents at End of Period</u>	\$2,435,340.49

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 12/1/2021 Through 12/31/2021

Program: (2) Aging

	Current	Actual	Year to Date Actual	Annual Budget	Variance	%
Revenues						
FEDERAL REVENUE		\$289,362.00	\$1,047,379.28	\$2,952,580.63	\$(1,905,201.35)	(64.5)%
STATE REVENUE		963,159.21	10,442,550.14	22,899,241.00	(12,456,690.86)	(54.4)
LOCAL REVENUE		64,959.75	65,513.12	3,053.37	62,459.75	2,045.6
Net Revenues		\$1,317,480.96	\$11,555,442.54	\$25,854,875.00	\$(14,299,432.46)	(55.3)%
Program Expenses						
DIRECT SALARIES		\$122,686.50	\$603,339.01	\$1,408,808.06	\$805,469.05	57.2%
DIRECT BENEFITS		79,175.13	380,901.36	744,901.15	363,999.79	48.9
DIRECT ANNUAL LEAVE		8,300.46	36,918.71	70,577.65	33,658.94	47.7
DIRECT POSTAGE		1,861.39	9,615.34	21,500.00	11,884.66	55.3
DIRECT PHONE		2,798.77	10,419.02	27,500.00	17,080.98	62.1
DIRECT TRAVEL		433.84	752.42	19,500.00	18,747.58	96.1
DIRECT EQUIPMENT PURCHASE		0.00	0.00	21,300.00	21,300.00	100.0
DIRECT SUPPLIES		696.85	4,537.43	13,000.00	8,462.57	65.1
DIRECT COMPUTER SUPPLIES/SOFTWARE		5,539.98	27,122.61	59,500.00	32,377.39	54.4
DIRECT FEES		522.32	4,561.42	8,000.00	3,438.58	43.0
DIRECT PRINTING & PUBLISHING		677.12	9,433.46	13,500.00	4,066.54	30.1
DIRECT OTHER		310.60	1,863.60	3,700.00	1,836.40	49.6
DIRECT TEMP SERVICES		1,389.30	24,941.41	83,200.00	58,258.59	70.0
DIRECT MEETING EXPENSE		0.00	0.00	1,000.00	1,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT		0.00	5,929.46	11,000.00	5,070.54	46.1
DIRECT VEHICLE MILEAGE EXPENSE		0.00	0.00	3,200.00	3,200.00	100.0
DIRECT EQUIPMENT RENT/MAINT		0.00	0.00	500.00	500.00	100.0
DIRECT BAD DEBT EXPENSE		0.00	0.00	66,567.92	66,567.92	100.0
DIRECT RECOUPMENT EXPENSE		0.00	0.00	16,000.00	16,000.00	100.0
Total Program Expenses		\$224,392.26	\$1,120,335.25	\$2,593,254.78	\$1,472,919.53	56.8%
Contract Goods and Services						
CDO EMPLOYEE WAGES/LABOR		\$1,747,519.58	\$7,787,155.87	\$16,089,522.00	\$8,302,366.13	51.6%
CDO EMPLOYEE BENEFITS		71,026.53	371,291.14	915,000.00	543,708.86	59.4
CONTRACT SERVICES		451,955.21	2,605,212.46	5,341,054.54	2,735,842.08	51.2
Total Contract Goods and Services		\$2,270,501.32	\$10,763,659.47	\$22,345,576.54	\$11,581,917.07	51.8%
General & Administrative Expenses						
INDIRECT COST POOL I		\$98,867.71	\$405,614.41	\$778,198.61	\$372,584.20	47.9%
INDIRECT COST POOL II		12,703.88	113,224.12	152,845.07	39,620.95	25.9
Total General & Administrative Expenses		\$111,571.59	\$518,838.53	\$931,043.68	\$412,205.15	44.3%
Total Expenses		\$2,606,465.17	\$12,402,833.25	\$25,869,875.00	\$13,467,041.75	52.1%
Net Income (Loss)		\$(1,288,984.21)	\$(847,390.71)	\$(15,000.00)	\$(832,390.71)	(5549.3)%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 12/1/2021 Through 12/31/2021

Program: (1) Community Planning

	Current Actual	Year to Date Actual	Annual Budget	Variance	%
Revenues					
FEDERAL REVENUE	\$0.00	\$145,986.33	\$180,248.00	\$(34,261.67)	(19.0)%
STATE REVENUE	0.00	75,707.61	618,687.00	(542,979.39)	(87.8)
LOCAL REVENUE	24,289.08	106,346.69	316,177.00	(209,830.31)	(66.4)
Net Revenues	\$24,289.08	\$328,040.63	\$1,115,112.00	\$(787,071.37)	(70.6)%
Program Expenses					
DIRECT SALARIES	\$42,357.58	\$190,086.52	\$522,208.17	\$332,121.65	63.6%
DIRECT BENEFITS	27,937.25	118,313.26	273,005.63	154,692.37	56.7
DIRECT ANNUAL LEAVE	3,530.30	13,948.71	30,220.60	16,271.89	53.8
DIRECT POSTAGE	10.70	187.02	600.00	412.98	68.8
DIRECT PHONE	635.89	2,385.69	8,000.00	5,614.31	70.2
DIRECT TRAVEL	1,544.03	6,225.35	12,000.00	5,774.65	48.1
DIRECT EQUIPMENT PURCHASE	0.00	0.00	10,000.00	10,000.00	100.0
DIRECT SUPPLIES	0.00	228.53	750.00	521.47	69.5
DIRECT COMPUTER SUPPLIES/SOFTWARE	21.77	115.60	7,500.00	7,384.40	98.5
DIRECT FEES	725.00	848.40	1,500.00	651.60	43.4
DIRECT LEGAL FEES	0.00	5,482.00	0.00	(5,482.00)	0.0
DIRECT PRINTING & PUBLISHING	3.50	360.95	1,000.00	639.05	63.9
DIRECT OTHER	97.60	1,367.01	4,000.00	2,632.99	65.8
DIRECT MEETING EXPENSE	0.00	0.00	500.00	500.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	0.00	2,394.00	6,500.00	4,106.00	63.2
DIRECT VEHICLE MILEAGE EXPENSE	0.00	(168.08)	(4,000.00)	(3,831.92)	(95.8)
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	\$76,863.62	\$341,774.96	\$877,284.40	\$535,509.44	61.0%
General & Administrative Expenses					
INDIRECT COST POOL I	\$34,142.78	\$127,094.47	\$288,041.34	\$160,946.87	55.9%
INDIRECT COST POOL II	5,025.53	35,477.40	56,350.26	20,872.86	37.0
Total General & Administrative Expenses	\$39,168.31	\$162,571.87	\$344,391.60	\$181,819.73	52.8%
Total Expenses	\$116,031.93	\$504,346.83	\$1,221,676.00	\$717,329.17	58.7%
Net Income (Loss)	\$(91,742.85)	\$(176,306.20)	\$(106,564.00)	\$(69,742.20)	(65.4)%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 12/1/2021 Through 12/31/2021

Program: (3) WIOA

	Current Actual	Year to Date Actual	Annual Budget	Variance	%
Revenues					
FEDERAL REVENUE	\$0.00	\$2,286,283.19	\$6,521,711.40	\$(4,235,428.21)	(64.9)%
LOCAL REVENUE	0.00	0.00	5,044.60	(5,044.60)	(100.0)
Net Revenues	\$0.00	\$2,286,283.19	\$6,526,756.00	\$(4,240,472.81)	(65.0)%
Program Expenses					
DIRECT SALARIES	\$40,028.25	\$186,053.35	\$459,286.04	\$273,232.69	59.5%
DIRECT BENEFITS	27,952.18	124,013.38	256,663.76	132,650.38	51.7
DIRECT ANNUAL LEAVE	3,056.16	12,736.84	25,890.38	13,153.54	50.8
DIRECT POSTAGE	116.55	335.20	500.00	164.80	33.0
DIRECT PHONE	594.48	5,559.47	15,000.00	9,440.53	62.9
DIRECT TRAVEL	51.08	883.47	2,500.00	1,616.53	64.7
DIRECT COMMITTEE/BOARD TRAVEL	0.00	1,929.73	6,000.00	4,070.27	67.8
DIRECT EQUIPMENT PURCHASE	0.00	1,200.00	5,000.00	3,800.00	76.0
DIRECT SUPPLIES	216.42	7,821.34	3,000.00	(4,821.34)	(160.7)
DIRECT COMPUTER SUPPLIES/SOFTWARE	356.73	12,556.30	5,000.00	(7,556.30)	(151.1)
DIRECT FEES	0.00	9,843.00	12,500.00	2,657.00	21.3
DIRECT LEGAL FEES	0.00	0.00	5,000.00	5,000.00	100.0
DIRECT PRINTING & PUBLISHING	350.63	3,347.87	2,000.00	(1,347.87)	(67.4)
DIRECT OTHER	312.50	1,875.00	5,000.00	3,125.00	62.5
DIRECT MEETING EXPENSE	0.00	0.00	3,000.00	3,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	1,528.75	7,213.93	10,000.00	2,786.07	27.9
DIRECT VEHICLE MILEAGE EXPENSE	0.00	150.48	500.00	349.52	69.9
Total Program Expenses	\$74,563.73	\$375,519.36	\$816,840.18	\$441,320.82	54.0%
Contract Goods and Services					
CONTRACTS	\$417,912.75	\$2,195,407.75	\$5,217,954.00	\$3,022,546.25	57.9%
ASSESSMENTS	0.00	0.00	1,000.00	1,000.00	100.0
CAREER CENTER	11,963.56	92,921.14	180,000.00	87,078.86	48.4
JOB FAIR	0.00	0.00	2,000.00	2,000.00	100.0
EMPLOYERS ASSESSMENTS	0.00	2,184.00	3,000.00	816.00	27.2
Total Contract Goods and Services	\$429,876.31	\$2,290,512.89	\$5,403,954.00	\$3,113,441.11	57.6%
General & Administrative Expenses					
INDIRECT COST POOL I	\$33,707.00	\$127,781.32	\$255,845.30	\$128,063.98	50.1%
INDIRECT COST POOL II	4,841.28	35,669.15	50,116.52	14,447.37	28.8
Total General & Administrative Expenses	\$38,548.28	\$163,450.47	\$305,961.82	\$142,511.35	46.6%
Total Expenses	\$542,988.32	\$2,829,482.72	\$6,526,756.00	\$3,697,273.28	56.6%
Net Income (Loss)	\$(542,988.32)	\$(543,199.53)	\$0.00	\$(543,199.53)	0.0%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 12/1/2021 Through 12/31/2021

Program: (4) Other

	Current Actual	Year to Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
LOCAL REVENUE - CONTRIBUTIONS	\$0.00	\$149,655.98	\$149,657.00	\$(1.02)	(0.0)%
LOCAL REVENUE - INTEREST/OTHER	500.18	3,531.33	15,000.00	(11,468.67)	(76.5)
LOCAL REVENUE - RENT	13,785.28	48,248.48	82,712.00	(34,463.52)	(41.7)
LOCAL REVENUE - OTHER	30.81	171,239.01	200,000.00	(28,760.99)	(14.4)
LOCAL REVENUE - OTHER	0.00	(155.88)	0.00	(155.88)	0.0
Net Revenues	\$14,316.27	\$372,518.92	\$447,369.00	\$(74,850.08)	(16.7)%
<u>Program Expenses</u>					
TENANT BUILDING COSTS	\$2,201.25	\$24,283.74	\$26,000.00	\$1,716.26	6.6%
DIRECT SALARIES	1,150.95	7,069.86	7,998.00	928.14	11.6
DIRECT BENEFITS	590.53	3,424.70	0.00	(3,424.70)	0.0
DIRECT ANNUAL LEAVE	82.41	233.31	3,000.00	2,766.69	92.2
DIRECT POSTAGE	7.42	29.15	0.00	(29.15)	0.0
DIRECT TRAVEL	0.00	1,124.65	0.00	(1,124.65)	0.0
DIRECT SUPPLIES	0.00	49.87	0.00	(49.87)	0.0
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	15.17	0.00	(15.17)	0.0
DIRECT FEES	(34.94)	1,190.06	0.00	(1,190.06)	0.0
DIRECT OTHER	0.00	75.00	65,000.00	64,925.00	99.9
DIRECT MEETING EXPENSE	778.50	1,078.50	0.00	(1,078.50)	0.0
DIRECT PROFESSIONAL DEVELOPMENT	83.36	166.72	0.00	(166.72)	0.0
Total Program Expenses	\$4,859.48	\$38,740.73	\$101,998.00	\$63,257.27	62.0%
<u>Contract Goods and Services</u>					
CONTRACTS	\$37,710.00	\$113,940.00	\$200,000.00	\$86,060.00	43.0%
Total Contract Goods and Services	\$37,710.00	\$113,940.00	\$200,000.00	\$86,060.00	43.0%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$688.69	\$4,324.85	\$0.00	\$(4,324.85)	0.0%
INDIRECT COST POOL II	82.13	1,207.29	0.00	(1,207.29)	0.0
Total General & Administrative Expenses	\$770.82	\$5,532.14	\$0.00	\$(5,532.14)	0.0%
Total Expenses	\$43,340.30	\$158,212.87	\$301,998.00	\$143,785.13	47.6%
Net Income (Loss)	\$(29,024.03)	\$214,306.05	\$145,371.00	\$68,935.05	47.4%

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2021 through 12/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
410.92000.20.4			DIRECT SALARIES							\$5,918.91
25374	GJE	5317210	12/17/21		11511/5194706	Salary Bi-Weekly 12/17/2021	\$357.66	-	\$6,276.57	
25374	GJE	5317211	12/17/21		11514/5194981	Salary Bi-Weekly 12/17/2021	\$532.84	-	\$6,809.41	
25375	GJE	5321289	12/31/21		11573/5210704	Salary Bi-Weekly 12/31/2021	\$158.96	-	\$6,968.37	
25375	GJE	5321290	12/31/21		11576/5210861	Salary Bi-Weekly 12/31/2021	\$101.49	-	\$7,069.86	
DIRECT SALARIES TOTALS:							\$1,150.95	\$0.00	\$7,069.86	
420.92000.20.4			DIRECT BENEFITS							\$2,834.17
25374	GJE	5318555	12/17/21		11511/5194738	SSI Bi-Weekly 12/17/2021	\$22.15	-	\$2,856.32	
25374	GJE	5318556	12/17/21		11511/5194754	Medicare Bi-Weekly 12/17/2021	\$5.18	-	\$2,861.50	
25374	GJE	5318557	12/17/21		11511/5194779	Sick Bi-Weekly 12/17/2021	\$16.51	-	\$2,878.01	
25374	GJE	5318558	12/17/21		11511/5194795	Holiday Bi-Weekly 12/17/2021	\$15.13	-	\$2,893.14	
25374	GJE	5318559	12/17/21		11511/5194827	HealthIns Bi-Weekly 12/17/2021	\$48.34	-	\$2,941.48	
25374	GJE	5318560	12/17/21		11511/5194843	Vision Bi-Weekly 12/17/2021	\$0.58	-	\$2,942.06	
25374	GJE	5318561	12/17/21		11511/5194868	Basic Life Bi-Weekly 12/17/2021	\$0.08	-	\$2,942.14	
25374	GJE	5318562	12/17/21		11511/5194884	Dental 2 Bi-Weekly 12/17/2021	\$1.94	-	\$2,944.08	
25374	GJE	5318563	12/17/21		11511/5194908	CERS Co Bi-Weekly 12/17/2021	\$96.39	-	\$3,040.47	
25374	GJE	5318564	12/17/21		11514/5195014	SSI Bi-Weekly 12/17/2021	\$33.01	-	\$3,073.48	
25374	GJE	5318565	12/17/21		11514/5195030	Medicare Bi-Weekly 12/17/2021	\$7.72	-	\$3,081.20	
25374	GJE	5318566	12/17/21		11514/5195054	Sick Bi-Weekly 12/17/2021	\$24.59	-	\$3,105.79	
25374	GJE	5318567	12/17/21		11514/5195070	Holiday Bi-Weekly 12/17/2021	\$22.54	-	\$3,128.33	
25374	GJE	5318568	12/17/21		11514/5195094	HealthIns Bi-Weekly 12/17/2021	\$37.60	-	\$3,165.93	
25374	GJE	5318569	12/17/21		11514/5195110	Vision Bi-Weekly 12/17/2021	\$0.45	-	\$3,166.38	
25374	GJE	5318570	12/17/21		11514/5195143	Basic Life Bi-Weekly 12/17/2021	\$0.06	-	\$3,166.44	
25374	GJE	5318571	12/17/21		11514/5195159	Dental 2 Bi-Weekly 12/17/2021	\$1.51	-	\$3,167.95	
25374	GJE	5318572	12/17/21		11514/5195183	CERS Co Bi-Weekly 12/17/2021	\$143.60	-	\$3,311.55	
25375	GJE	5322129	12/31/21		11573/5210727	SSI Bi-Weekly 12/31/2021	\$9.86	-	\$3,321.41	
25375	GJE	5322130	12/31/21		11573/5210739	Medicare Bi-Weekly 12/31/2021	\$2.30	-	\$3,323.71	
25375	GJE	5322131	12/31/21		11573/5210757	Sick Bi-Weekly 12/31/2021	\$7.34	-	\$3,331.05	
25375	GJE	5322132	12/31/21		11573/5210770	Holiday Bi-Weekly 12/31/2021	\$6.73	-	\$3,337.78	
25375	GJE	5322133	12/31/21		11573/5210800	CERS Co Bi-Weekly 12/31/2021	\$42.84	-	\$3,380.62	
25375	GJE	5322134	12/31/21		11576/5210894	SSI Bi-Weekly 12/31/2021	\$6.29	-	\$3,386.91	
25375	GJE	5322135	12/31/21		11576/5210910	Medicare Bi-Weekly 12/31/2021	\$1.47	-	\$3,388.38	
25375	GJE	5322136	12/31/21		11576/5210935	Sick Bi-Weekly 12/31/2021	\$4.68	-	\$3,393.06	
25375	GJE	5322137	12/31/21		11576/5210952	Holiday Bi-Weekly 12/31/2021	\$4.29	-	\$3,397.35	
25375	GJE	5322138	12/31/21		11576/5210984	CERS Co Bi-Weekly 12/31/2021	\$27.35	-	\$3,424.70	
DIRECT BENEFITS TOTALS:							\$590.53	\$0.00	\$3,424.70	
424.92000.20.4			DIRECT ANNUAL LEAVE							\$306.78
25374	GJE	5318720	12/17/21		11511/5194714	Annual Bi-Weekly 12/17/2021	\$16.51	-	\$323.29	
25374	GJE	5318721	12/17/21		11514/5194990	Annual Bi-Weekly 12/17/2021	\$49.19	-	\$372.48	
25375	GJE	5322299	12/31/21		11573/5210709	Annual Bi-Weekly 12/31/2021	\$7.34	-	\$379.82	
25375	GJE	5322300	12/31/21		11576/5210870	Annual Bi-Weekly 12/31/2021	\$9.37	-	\$389.19	
DIRECT ANNUAL LEAVE TOTALS:							\$82.41	\$0.00	\$389.19	
430.91000.10.4			DIRECT TRAVEL							\$1,124.65
DIRECT TRAVEL TOTALS:							\$0.00	\$0.00	\$1,124.65	
430.92000.20.1			DIRECT TRAVEL							\$25.52
DIRECT TRAVEL TOTALS:							\$0.00	\$0.00	\$25.52	

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2021 through 12/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
435.91000.10.4						DIRECT SUPPLIES			\$49.87
DIRECT SUPPLIES TOTALS:							\$0.00	\$0.00	\$49.87
436.91000.10.4						DIRECT COMPUTER SUPPLIES/SOFTWARE			\$15.17
DIRECT COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$0.00	\$0.00	\$15.17
440.91000.10.4						DIRECT FEES			\$1,225.00
25354	GJE	5270438	12/31/21			AP - Office Depot Card Plan - Credit/Finance Charge Inv #209513204001CR	-	\$34.30	\$1,190.70
25366	GJE	5282471	12/31/21			CR - Correct US Treasury 7-8-21	-	\$0.64	\$1,190.06
DIRECT FEES TOTALS:							\$0.00	\$34.94	\$1,190.06
460.91000.10.4						DIRECT OTHER			\$75.00
DIRECT OTHER TOTALS:							\$0.00	\$0.00	\$75.00
462.91000.10.4						DIRECT MEETING EXPENSE			\$0.00
25354	GJE	5270439	12/31/21			1 - AP - Terri's Catering Inv #122021 Exec Meeting 12/15/21	\$778.50	-	\$778.50
DIRECT MEETING EXPENSE TOTALS:							\$778.50	\$0.00	\$778.50
462.91000.40.4						DIRECT MEETING EXPENSE			\$300.00
DIRECT MEETING EXPENSE TOTALS:							\$0.00	\$0.00	\$300.00
463.91000.10.4						DIRECT PROFESSIONAL DEVELOPMENT			\$83.36
25354	GJE	5270435	12/31/21			AP - Hilton Hotels & Resorts NADO Inv# 3173849559 10/16-10/20/21 D Duttlinger	\$83.36	-	\$166.72
DIRECT PROFESSIONAL DEVELOPMENT TOTALS:							\$83.36	\$0.00	\$166.72
711.92000.10.4						AIC SALARIES			\$319.67
25253	CJE	5183937	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$319.67	-
25376	CJE	5322987	12/31/21			Indirect Allocation Cost Pool 1	\$383.87	-	\$383.87
AIC SALARIES TOTALS:							\$383.87	\$319.67	\$383.87
711.92000.11.4						AIC SALARIES			\$443.10
25253	CJE	5183938	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$443.10	-
25376	CJE	5322988	12/31/21			Indirect Allocation Cost Pool 1	\$538.79	-	\$538.79
AIC SALARIES TOTALS:							\$538.79	\$443.10	\$538.79
711.92000.12.4						AIC SALARIES			\$4.86
25253	CJE	5183939	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$4.86	-
25376	CJE	5322989	12/31/21			Indirect Allocation Cost Pool 1	\$4.99	-	\$4.99
AIC SALARIES TOTALS:							\$4.99	\$4.86	\$4.99
711.92000.13.4						AIC SALARIES			\$285.19
25253	CJE	5183940	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch	-	\$285.19	-

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2021 through 12/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
25376	CJE	5322990	12/31/21			25252) Indirect Allocation Cost Pool 1	\$339.96	-	\$339.96
AIC SALARIES TOTALS:							\$339.96	\$285.19	\$339.96
711.92000.20.4			AIC SALARIES						\$50.45
25253	CJE	5183941	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$50.45	-
25376	CJE	5322991	12/31/21			Indirect Allocation Cost Pool 1	\$57.43	-	\$57.43
AIC SALARIES TOTALS:							\$57.43	\$50.45	\$57.43
711.92000.22.4			AIC SALARIES						\$299.92
25253	CJE	5183942	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$299.92	-
25376	CJE	5322992	12/31/21			Indirect Allocation Cost Pool 1	\$362.76	-	\$362.76
AIC SALARIES TOTALS:							\$362.76	\$299.92	\$362.76
721.91000.12.4			AIC BENEFITS						\$0.02
25253	CJE	5184649	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$0.02	-
AIC BENEFITS TOTALS:							\$0.00	\$0.02	\$0.00
721.92000.10.4			AIC BENEFITS						\$470.05
25253	CJE	5184650	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$470.05	-
25376	CJE	5323781	12/31/21			Indirect Allocation Cost Pool 1	\$537.39	-	\$537.39
AIC BENEFITS TOTALS:							\$537.39	\$470.05	\$537.39
721.92000.11.4			AIC BENEFITS						\$205.60
721.92000.11.4			AIC BENEFITS (CONTINUED)						
25253	CJE	5184651	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$205.60	-
25376	CJE	5323782	12/31/21			Indirect Allocation Cost Pool 1	\$255.52	-	\$255.52
AIC BENEFITS TOTALS:							\$255.52	\$205.60	\$255.52
721.92000.12.4			AIC BENEFITS						\$0.23
25253	CJE	5184652	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$0.23	-
25376	CJE	5323783	12/31/21			Indirect Allocation Cost Pool 1	\$0.22	-	\$0.22
AIC BENEFITS TOTALS:							\$0.22	\$0.23	\$0.22
721.92000.13.4			AIC BENEFITS						\$175.13
25253	CJE	5184653	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$175.13	-
25376	CJE	5323784	12/31/21			Indirect Allocation Cost Pool 1	\$214.98	-	\$214.98
AIC BENEFITS TOTALS:							\$214.98	\$175.13	\$214.98
721.92000.20.4			AIC BENEFITS						\$9.62
25253	CJE	5184654	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$9.62	-
25376	CJE	5323785	12/31/21			Indirect Allocation Cost Pool 1	\$9.06	-	\$9.06
AIC BENEFITS TOTALS:							\$9.06	\$9.62	\$9.06

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2021 through 12/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
721.92000.21.4			AIC BENEFITS							\$1.04
25253	CJE	5184655	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$1.04	-	
25376	CJE	5323786	12/31/21			Indirect Allocation Cost Pool 1	\$1.17	-	\$1.17	
AIC BENEFITS TOTALS:							\$1.17	\$1.04	\$1.17	
721.92000.22.4			AIC BENEFITS							\$241.29
25253	CJE	5184656	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$241.29	-	
25376	CJE	5323787	12/31/21			Indirect Allocation Cost Pool 1	\$294.21	-	\$294.21	
AIC BENEFITS TOTALS:							\$294.21	\$241.29	\$294.21	
721.92000.40.4			AIC BENEFITS							\$0.41
25253	CJE	5184657	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$0.41	-	
25376	CJE	5323788	12/31/21			Indirect Allocation Cost Pool 1	\$0.59	-	\$0.59	
AIC BENEFITS TOTALS:							\$0.59	\$0.41	\$0.59	
721.92000.41.4			AIC BENEFITS							\$1.04
721.92000.41.4			AIC BENEFITS (CONTINUED)							
25253	CJE	5184658	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$1.04	-	
25376	CJE	5323789	12/31/21			Indirect Allocation Cost Pool 1	\$1.17	-	\$1.17	
AIC BENEFITS TOTALS:							\$1.17	\$1.04	\$1.17	
731.91000.10.4			AIC TRAVEL							\$83.36
25354	GJE	5270436	12/31/21			AP - Hilton Hotels & Resorts NADO Inv# 3173849559 10/16-10/20/21 D Duttlinger	-	\$83.36	-	
AIC TRAVEL TOTALS:							\$0.00	\$83.36	\$0.00	
731.92000.10.4			AIC TRAVEL							\$27.46
25253	CJE	5184740	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$27.46	-	
25376	CJE	5323880	12/31/21			Indirect Allocation Cost Pool 1	\$25.86	-	\$25.86	
AIC TRAVEL TOTALS:							\$25.86	\$27.46	\$25.86	
736.92000.10.4			AIC SUPPLIES							\$4.80
25253	CJE	5184878	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$4.80	-	
25376	CJE	5324029	12/31/21			Indirect Allocation Cost Pool 1	\$5.15	-	\$5.15	
AIC SUPPLIES TOTALS:							\$5.15	\$4.80	\$5.15	
736.92000.11.4			AIC SUPPLIES							\$0.09
25253	CJE	5184879	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$0.09	-	
25376	CJE	5324030	12/31/21			Indirect Allocation Cost Pool 1	\$0.08	-	\$0.08	
AIC SUPPLIES TOTALS:							\$0.08	\$0.09	\$0.08	
741.92000.10.4			AIC DUES, FEES, SUBSCRIPTIONS							\$195.98

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2021 through 12/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
25253	CJE	5185022	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$195.98	-	
25376	CJE	5324187	12/31/21			Indirect Allocation Cost Pool 1	\$191.38	-	\$191.38	
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$191.38	\$195.98	\$191.38	
741.92000.22.4		AIC DUES, FEES, SUBSCRIPTIONS								\$0.14
25253	CJE	5185023	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$0.14	-	
25376	CJE	5324188	12/31/21			Indirect Allocation Cost Pool 1	\$0.13	-	\$0.13	
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$0.13	\$0.14	\$0.13	
745.92000.10.4		AIC LEGAL FEES								\$27.62
745.92000.10.4		AIC LEGAL FEES (CONTINUED)								
25253	CJE	5185105	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$27.62	-	
25376	CJE	5324279	12/31/21			Indirect Allocation Cost Pool 1	\$26.02	-	\$26.02	
AIC LEGAL FEES TOTALS:							\$26.02	\$27.62	\$26.02	
751.91000.10.4		AIC PRINTING/PUBLISHING								\$0.00
25285	AP	5200529	12/20/21		209513204001CR	OFFICE DEPOT CARD PLAN - CREDIT & FINANCE CHARGE	-	\$34.30	(\$34.30)	
25354	GJE	5270437	12/31/21			AP - Office Depot Card Plan - Credit/Finance Charge Inv #209513204001CR	\$34.30	-	-	
AIC PRINTING/PUBLISHING TOTALS:							\$34.30	\$34.30	\$0.00	
751.92000.10.4		AIC PRINTING/PUBLISHING								(\$5.23)
25253	CJE	5185268	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	\$5.23	-	-	
25376	CJE	5324460	12/31/21			Indirect Allocation Cost Pool 1	\$47.26	-	\$47.26	
AIC PRINTING/PUBLISHING TOTALS:							\$52.49	\$0.00	\$47.26	
751.92000.11.4		AIC PRINTING/PUBLISHING								\$7.04
25253	CJE	5185269	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$7.04	-	
25376	CJE	5324461	12/31/21			Indirect Allocation Cost Pool 1	\$8.13	-	\$8.13	
AIC PRINTING/PUBLISHING TOTALS:							\$8.13	\$7.04	\$8.13	
761.91000.10.4		AIC OTHER								\$0.00
25285	AP	5200540	12/20/21		122021	TERRI'S CATERING - CATERING FOR BGADD EXEC MEETING 12/15/21	\$778.50	-	\$778.50	
25354	GJE	5270440	12/31/21			AP - Terri's Catering Inv #122021 Exec Meeting 12/15/21	-	\$778.50	-	
AIC OTHER TOTALS:							\$778.50	\$778.50	\$0.00	
761.92000.10.4		AIC OTHER								\$18.54
25253	CJE	5185351	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$18.54	-	
25376	CJE	5324552	12/31/21			Indirect Allocation Cost Pool 1	\$18.98	-	\$18.98	
AIC OTHER TOTALS:							\$18.98	\$18.54	\$18.98	
763.92000.10.4		AIC PROFESSIONAL DEVELOPMENT								\$3.85
25253	CJE	5185433	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch	-	\$3.85	-	

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2021 through 12/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
25376	CJE	5324643	12/31/21			25252) Indirect Allocation Cost Pool 1	\$3.63	-	\$3.63	
AIC PROFESSIONAL DEVELOPMENT TOTALS:							\$3.63	\$3.85	\$3.63	
775.92000.10.4		AIC COMPUTER SUPPLIES/SOFTWARE								\$177.90
25253	CJE	5185596	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$177.90	-	
25376	CJE	5324823	12/31/21			Indirect Allocation Cost Pool 1	\$234.45	-	\$234.45	
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$234.45	\$177.90	\$234.45	
775.92000.11.4		AIC COMPUTER SUPPLIES/SOFTWARE								\$1.88
25253	CJE	5185597	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$1.88	-	
25376	CJE	5324824	12/31/21			Indirect Allocation Cost Pool 1	\$1.77	-	\$1.77	
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$1.77	\$1.88	\$1.77	
783.91000.10.1		AIC EQUIP RENT/MAINT								\$25.00
25354	GJE	5270434	12/31/21			AP - Correct Canon Inv #27108740 8/10/21-9/9/21	-	\$25.00	-	
AIC EQUIP RENT/MAINT TOTALS:							\$0.00	\$25.00	\$0.00	
783.91000.10.4		AIC EQUIP RENT/MAINT								\$120.00
25354	GJE	5270432	12/31/21			AP - Correct Canon Inv #27402143 10/10/21-11/9/21	-	\$120.00	-	
AIC EQUIP RENT/MAINT TOTALS:							\$0.00	\$120.00	\$0.00	
783.92000.10.4		AIC EQUIP RENT/MAINT								\$37.56
25253	CJE	5185679	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$37.56	-	
25376	CJE	5324915	12/31/21			Indirect Allocation Cost Pool 1	\$41.35	-	\$41.35	
AIC EQUIP RENT/MAINT TOTALS:							\$41.35	\$37.56	\$41.35	
784.91000.10.4		AIC INTEREST EXPENSE								(\$0.64)
25366	GJE	5282470	12/31/21			CR - Correct US Treasury 7-8-21	\$0.64	-	-	
AIC INTEREST EXPENSE TOTALS:							\$0.64	\$0.00	\$0.00	
786.92000.10.4		AIC POSTAGE								\$31.99
25253	CJE	5185761	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$31.99	-	
25376	CJE	5325006	12/31/21			Indirect Allocation Cost Pool 1	\$17.15	-	\$17.15	
AIC POSTAGE TOTALS:							\$17.15	\$31.99	\$17.15	
788.92000.10.4		AIC PHONE								\$60.77
25253	CJE	5185978	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$60.77	-	
25376	CJE	5325272	12/31/21			Indirect Allocation Cost Pool 1	\$63.95	-	\$63.95	
AIC PHONE TOTALS:							\$63.95	\$60.77	\$63.95	
788.92000.11.4		AIC PHONE								\$0.09
25253	CJE	5185979	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$0.09	-	
25376	CJE	5325273	12/31/21			Indirect Allocation Cost Pool 1	\$0.70	-	\$0.70	

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2021 through 12/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
							AIC PHONE TOTALS:	<u>\$0.70</u>	<u>\$0.09</u>	<u>\$0.70</u>
788.92000.22.4		AIC PHONE								\$0.88
25253	CJE	5185980	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$0.88	-	
25376	CJE	5325274	12/31/21			Indirect Allocation Cost Pool 1	\$1.91	-	\$1.91	
							AIC PHONE TOTALS:	<u>\$1.91</u>	<u>\$0.88</u>	<u>\$1.91</u>
789.92000.10.4		AIC DEPRECIATION EXPENSE								\$11.78
25253	CJE	5186062	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$11.78	-	
25376	CJE	5325365	12/31/21			Indirect Allocation Cost Pool 1	\$13.31	-	\$13.31	
							AIC DEPRECIATION EXPENSE TOTALS:	<u>\$13.31</u>	<u>\$11.78</u>	<u>\$13.31</u>
790.92000.11.4		AIC AUDIT FEES								\$0.00
25376	CJE	5325456	12/31/21			Indirect Allocation Cost Pool 1	\$273.23	-	\$273.23	
							AIC AUDIT FEES TOTALS:	<u>\$273.23</u>	<u>\$0.00</u>	<u>\$273.23</u>
792.92000.10.4		AIC INSURANCE								\$235.02
25253	CJE	5186144	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$235.02	-	
25376	CJE	5325547	12/31/21			Indirect Allocation Cost Pool 1	\$265.67	-	\$265.67	
							AIC INSURANCE TOTALS:	<u>\$265.67</u>	<u>\$235.02</u>	<u>\$265.67</u>
793.92000.10.4		AIC COMPUTER SERVICES								\$87.66
25253	CJE	5186226	12/31/21			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25252)	-	\$87.66	-	
25376	CJE	5325638	12/31/21			Indirect Allocation Cost Pool 1	\$82.63	-	\$82.63	
							AIC COMPUTER SERVICES TOTALS:	<u>\$82.63</u>	<u>\$87.66</u>	<u>\$82.63</u>
930.92000.10.4		AIC II JANITORIAL								\$127.38
25250	CJE	5176914	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$127.38	-	
25377	CJE	5325729	12/31/21			Indirect Allocation Cost Pool II	\$143.65	-	\$143.65	
							AIC II JANITORIAL TOTALS:	<u>\$143.65</u>	<u>\$127.38</u>	<u>\$143.65</u>
932.92000.10.4		AIC II UTILITIES ELECTRIC								\$117.25
25250	CJE	5176996	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$117.25	-	
932.92000.10.4		AIC II UTILITIES ELECTRIC (CONTINUED)								
25377	CJE	5325820	12/31/21			Indirect Allocation Cost Pool II	\$152.79	-	\$152.79	
							AIC II UTILITIES ELECTRIC TOTALS:	<u>\$152.79</u>	<u>\$117.25</u>	<u>\$152.79</u>
933.92000.10.4		AIC II UTILITIES WATER								\$6.26
25250	CJE	5177078	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$6.26	-	
25377	CJE	5325911	12/31/21			Indirect Allocation Cost Pool II	\$6.96	-	\$6.96	
							AIC II UTILITIES WATER TOTALS:	<u>\$6.96</u>	<u>\$6.26</u>	<u>\$6.96</u>
934.92000.10.4		AIC II UTILITIES SEWER								\$6.35

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2021 through 12/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance		
25250	CJE	5177160	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$6.35	-		
25377	CJE	5326002	12/31/21			Indirect Allocation Cost Pool II	\$7.07	-	\$7.07		
AIC II UTILITIES SEWER TOTALS:							\$7.07	\$6.35	\$7.07		
935.92000.10.4		AIC II GARBAGE/LANDFILL USE									\$6.29
25250	CJE	5177242	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$6.29	-		
25377	CJE	5326093	12/31/21			Indirect Allocation Cost Pool II	\$7.31	-	\$7.31		
AIC II GARBAGE/LANDFILL USE TOTALS:							\$7.31	\$6.29	\$7.31		
936.92000.10.4		AIC II BUILDING SUPPLIES									\$4.25
25250	CJE	5177324	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$4.25	-		
25377	CJE	5326184	12/31/21			Indirect Allocation Cost Pool II	\$7.47	-	\$7.47		
AIC II BUILDING SUPPLIES TOTALS:							\$7.47	\$4.25	\$7.47		
937.92000.10.4		AIC II LANDSCAPING EXPENSE									\$20.10
25250	CJE	5177406	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$20.10	-		
25377	CJE	5326275	12/31/21			Indirect Allocation Cost Pool II	\$22.16	-	\$22.16		
AIC II LANDSCAPING EXPENSE TOTALS:							\$22.16	\$20.10	\$22.16		
938.92000.10.4		AIC II REPAIRS AND MAINTENANCE									\$486.41
25250	CJE	5177488	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$486.41	-		
25377	CJE	5326366	12/31/21			Indirect Allocation Cost Pool II	\$467.78	-	\$467.78		
AIC II REPAIRS AND MAINTENANCE TOTALS:							\$467.78	\$486.41	\$467.78		
939.92000.10.4		AIC II HVAC REPAIRS AND MAINTENANCE									\$18.40
25250	CJE	5177570	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$18.40	-		
939.92000.10.4		AIC II HVAC REPAIRS AND MAINTENANCE (CONTINUED)									
25377	CJE	5326457	12/31/21			Indirect Allocation Cost Pool II	\$17.33	-	\$17.33		
AIC II HVAC REPAIRS AND MAINTENANCE TOTALS:							\$17.33	\$18.40	\$17.33		
940.92000.10.4		AIC II ELEVATOR REPAIRS/MAINTENANCE									\$12.35
25250	CJE	5177652	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$12.35	-		
25377	CJE	5326548	12/31/21			Indirect Allocation Cost Pool II	\$12.87	-	\$12.87		
AIC II ELEVATOR REPAIRS/MAINTENANCE TOTALS:							\$12.87	\$12.35	\$12.87		
945.92000.10.4		AIC II PROPERTY INSURANCE									\$48.92
25250	CJE	5177734	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$48.92	-		
25377	CJE	5326639	12/31/21			Indirect Allocation Cost Pool II	\$55.30	-	\$55.30		
AIC II PROPERTY INSURANCE TOTALS:							\$55.30	\$48.92	\$55.30		
955.92000.10.4		AIC II DEPRECIATION BUILDING									\$216.25
25250	CJE	5177816	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$216.25	-		

Bluegrass Area Development District

GL Account Ledger - Detail By Period

12/1/2021 through 12/31/2021

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
25377	CJE	5326730	12/31/21			Indirect Allocation Cost Pool II	\$244.45	-	\$244.45	
AIC II DEPRECIATION BUILDING TOTALS:							<u>\$244.45</u>	<u>\$216.25</u>	<u>\$244.45</u>	
957.92000.10.4		AIC II DEPRECIATION IMPROVEMENTS								\$54.95
25250	CJE	5177898	12/31/21			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25249)	-	\$54.95	-	
25377	CJE	5326821	12/31/21			Indirect Allocation Cost Pool II	\$62.15	-	\$62.15	
AIC II DEPRECIATION IMPROVEMENTS TOTALS:							<u>\$62.15</u>	<u>\$54.95</u>	<u>\$62.15</u>	
TOTAL OF LEDGER:							<u><u>\$9,036.56</u></u>	<u><u>\$5,639.93</u></u>	<u><u>\$20,141.38</u></u>	

Bluegrass Area Development District
 Summary of Subcontract and Pass Thru Expenditures
 For the period of 7/1/21 through 12/31/2021, with Year-to-Date

<u>Grant Name</u>	<u>December</u>	<u>Year-to-Date</u>
Aging MIPPA-AAA	4,551.00	17,314.00
Aging MIPPA-SHIP	3,000.00	14,855.00
CMS SHIP	0.00	25,478.50
Family Caregiver	19,369.64	129,341.68
Homecare	99,582.57	496,655.07
Joanie Bernard Bluegrass Cat Project	37,710.00	113,940.00
LTC Ombudsman State	15,881.25	89,853.75
NSIP USDA	61,752.26	61,752.26
Participant Directed Services	1,823,867.47	8,187,950.07
Title III	98,548.19	660,817.84
Title III C1	36,246.09	319,747.25
Title III C2	105,127.85	752,105.25
Title III D	2,575.00	7,788.80
Well Care Works	0.00	22.25
WIOA Adult Program	220,821.80	1,240,640.99
WIOA Dislocated Worker Admin	0.00	2,128.85
WIOA Dislocated Worker Program	52,818.45	217,515.16
WIOA NEG COVID 19	43,455.82	299,469.97
WIOA Trade	830.00	29,444.41
WIOA Youth Admin	239.06	5,061.91
WIOA Youth In School Program	874.06	15,262.90
WIOA Youth Out of School Program	110,837.12	480,966.45
Total	<u><u>2,738,087.63</u></u>	<u><u>13,168,112.36</u></u>

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 12/1/2021 to 12/31/2021

Check No. ^	Date	Status*	Payee Name	Invoice Description	Amount
BANK ID: TB01 - TRADITIONAL BANK					101.00000.00.0
63228	12/03/21	P	ACTION BUSINESS SUPPLIERS	OFFICE SUPPLIES - DCP - 11/23/21	\$100.94
63229	12/03/21	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$50.00
63230	12/03/21	P	BRAY'S DRYWALL, INC.	DRYWALL & PAINTFORBUILDING-	\$1,800.00
63231	12/03/21	P	CELESTE ROBINSON	OCTOBER 2021 MOBILE INTERNET	\$50.80
63232	12/03/21	P	CINTAS CORPORATION #312	MAT SERVICE - 11/19/2021	\$155.80
63233	12/03/21	P	GEORGETOWN NEWS-GRAPHIC	ANNUALSUBSCRIPTION12/15/21-	\$89.00
63234	12/03/21	P	KENTUCKY CHILD SUPPORT	GARNISHMENT	\$191.54
63235	12/03/21	P	KENTUCKY DEFERRED	Roth IRA	\$2,120.00
63236	12/03/21	P	KENTUCKY STATE TREASURER	NOVEMBER 30, 2021 CERS	\$68,730.41
63237	12/03/21	P	KOORSEN FIRE & SECURITY	1 DOOR ACCESS CONTROLSYSTEM-	\$3,200.00
63238	12/03/21	P	MEDIBAG	KROGERPROMOTIONALBAGS-	\$5,625.00
63239	12/03/21	P	NESCO RESOURCE	PAKOU VANG-ADM ASSIST W/E	\$789.38
63240	12/03/21	P	BLUEGRASS ADD-PAYROLL - NM	12/03/21 NET PAYROLL #25	\$75,569.09
63241	12/03/21	P	KENTUCKY STATE TREASURER - NM	BGADD DECEMBER 3, 2021 SWT	\$9,918.44
63242	12/03/21	P	MCGREGOR & ASSOCIATES - NM	NOVEMBER 2021 FSA	\$253.74
63243	12/03/21	P	TRADITIONAL BANK - NO MAIL	FED/MED/SS	\$25,990.29
63244	12/10/21	P	AMBIUS (04)	PLANT RENTAL 12/2021	\$192.00
63245	12/10/21	P	AMY GLASSCOCK	SETA PLANNING CONF 11/11 - 11/14	\$527.25
63246	12/10/21	P	ANNKISSAM	DRUPAL SERVICE MAINTENANCE	\$100.00
63247	12/10/21	P	BLUEGRASS OFFICE SYSTEMS	ANNUAL CONTRACT 9/14/21 - 9/13/22	\$6,435.24
63248	12/10/21	P	CINTAS CORPORATION #312	MAT SERVICE - 12/3/21	\$155.38
63249	12/10/21	P	CUNNINGHAM COMMUNICATIONS	SOFTWARE CHANGES TO PHONES	\$240.00
63250	12/10/21	P	FORTUNE PLAZA, LLC	LEXINGTON CAREER CENTER RENT-	\$9,901.30
63251	12/10/21	P	INTERNATIONAL CITY/COUNCIL M A	ANNUAL DUES - 12/1/21-11/30/22	\$175.00
63252	12/10/21	P	JAMES WHISENHUNT	2021 NADO CONF. 10/16/21 - 10/22/21	\$1,039.00
63253	12/10/21	P	KACO WORKERS COMPENSATION	FY22 WORKERS COMPENSATION	\$5,120.50
63254	12/10/21	P	KENTUCKY ASSOCIATION OF COUNTI	FY22 ANNUAL PREMIUM	\$8,551.83
63255	12/10/21	P	KENTUCKY STATE TREASURER	CRIMINAL RECORDS CHECK	\$500.00
63256	12/10/21	P	KY RIVER FOOTHILLS DEV.COUNCIL	RICHMOND CAREER CENTER RENT-	\$1,750.00
63257	12/10/21	P	LINDSEY COOPER	OCTOBER 2021 TRAVEL	\$28.16
63258	12/10/21	P	MARGARET STULTS	NOVEMBER 2021 TRAVEL	\$88.00
63259	12/10/21	P	MCGREGOR & ASSOCIATES, INC,	NOVEMBER 2021 HRA	\$72.00
63260	12/10/21	P	MICROSOFT CORPORATION	SURFACE DOC - C. ROBINSON	\$207.99
63261	12/10/21	P	NESCO RESOURCE	PAKOU VANG - ADMIN ASST	\$631.50
63262	12/10/21	P	PARTNERS IN CARE FOUNDATION	HOMEMEDS LICENSE FEE JULY-DEC	\$1,989.00
63263	12/10/21	P	PRATT'S LAWN AND LANDSCAPE INC	LANDSCAPING - 12/2021	\$595.73
63264	12/10/21	P	REPUBLIC SERVICES #993	WASTE CONTAINER RENTAL 12/2021	\$208.55
63265	12/10/21	P	ROBERT E. CASHER	NOVEMBER 2021 TRAVEL	\$141.68
63266	12/10/21	P	SARAH BYRD	DECEMBER 2021 TRAVEL	\$146.08
63267	12/10/21	P	SE4A	SE4A 2022 MEMBERSHIP DUES	\$195.00
63268	12/10/21	P	THE JESSAMINE JOURNAL	ANNUALSUBSCRIPTION12/31/21-	\$37.74
63269	12/17/21	P	BLUEGRASS ADD-PAYROLL - NM	12/03/21 NET PAYROLL #26	\$75,443.03
63270	12/17/21	P	KENTUCKY STATE TREASURER - NM	BGADD DECEMBER 17, 2021 SWT	\$4,897.38
63271	12/17/21	P	KENTUCKY STATE TREASURER - NM	DECEMBER 2021 LIFE INSURANCE	\$603.56
63272	12/17/21	P	MCGREGOR & ASSOCIATES - NM	DECEMBER 2021 HRA	\$1,814.82
63273	12/17/21	P	TRADITIONAL BANK - NO MAIL	FED/MED/SS	\$25,785.01
63274	12/17/21	P	ALLRITE PEST CONTROL	PEST CONTROL SERVICE - 12/2/21	\$115.00
63275	12/17/21	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$50.00
63276	12/17/21	P	ELISHA STUPPY	OCTOBER 2021 TRAVEL	\$122.32
63277	12/17/21	P	KENTUCKY AMERICAN WATER	FIRE SERVICE 11/5/21-12/3/21	\$195.67
63278	12/17/21	P	KENTUCKY CHILD SUPPORT	GARNISHMENT	\$191.54
63279	12/17/21	P	KENTUCKY DEFERRED	Roth IRA	\$2,120.00
63280	12/17/21	P	KENTUCKY UTILITIES	ELECTRIC 11/3/21-12/6/21	\$7,816.19
63281	12/17/21	P	LOGAN HART	NOVEMBER 2021 TRAVEL	\$50.16
63282	12/17/21	P	MCCCLATCHY COMPANY LLC	BWSC AD - LEXINGTON HERALD-	\$66.52
63283	12/17/21	P	MCGREGOR & ASSOCIATES, INC,	DECEMBER 2021 COBRA	\$70.00
63284	12/22/21	P	OFFICE DEPOT CARD PLAN	CREDIT & FINANCE CHARGE	\$789.30
63285	12/22/21	P	ACTION BUSINESS SUPPLIERS	OFFICE SUPPLIES - CDO FINANCE	\$760.13
63286	12/22/21	P	AUSTIN BATES	NOVEMBER 2021 TRAVEL	\$116.16
63287	12/22/21	P	BROOKE L. THACKER	COMMONWEALTH CODERS	\$168.75
63288	12/22/21	P	D-C ELEVATOR COMPANY, INC.	ELEVATOR MAINTENANCE - 12/2021	\$129.40

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 12/1/2021 to 12/31/2021

Check No.^	Date	Status*	Payee Name	Invoice Description	Amount
63289	12/22/21	P	ELITE GRAPHICS	OFFICE SUPPLIES - ADMIN 12/6/21	\$825.00
63290	12/22/21	P	FRANKFORT NEWSMEDIA, LLC	BWSC FINANCIAL INFORMATON AD	\$31.88
63291	12/22/21	P	GEORGETOWN NEWS-GRAPHIC	BWSC FINANCIAL INFORMATION AD-	\$15.62
63292	12/22/21	P	KARYN LEVERENZ	NOVEMBER 2021 TRAVEL	\$66.00
63293	12/22/21	P	KELLI FOSTER	NOVEMBER 2021 TRAVEL	\$55.88
63294	12/22/21	P	KENTUCKY STATE TREASURER	ELEVATOR INSPECTION - 12/2/21	\$100.00
63295	12/22/21	P	KOORSEN FIRE & SECURITY	FIRE ALARM SERVICE & REPAIR	\$1,018.98
63296	12/22/21	P	LEXINGTON-FAYETTE URBAN	SEWER AND LANDFILL USE 11/4-	\$249.35
63297	12/22/21	P	LOGAN HART	DECEMBER 2021 TRAVEL	\$73.83
63298	12/22/21	P	MARY MILFORD	NOVEMBER 2021 TRAVEL	\$65.12
63299	12/22/21	P	MASTERCARD/REPUBLIC BANK	DECEMBER 2021 STATEMENT	\$2,686.25
63300	12/22/21	P	NATALIE FLORES-ESQUIVEL	NOVEMBER 2021 TRAVEL	\$57.20
63301	12/22/21	P	NATL ASSOC OF NUTRITION/AGING	NANASP 2022 MEMBERSHIP	\$200.00
63302	12/22/21	P	NETWORKFLEET, INC.	GPS MONTHLY FEES - NOVEMBER	\$38.38
63303	12/22/21	P	POST PRINTING CO	BUSINESS CARDS - 12/6/21	\$182.00
63304	12/22/21	P	RFH, PLLC	PROFESSIONAL SERVICES - FY21	\$42,000.00
63305	12/22/21	P	TAYLOR COBB	NOVEMBER 2021 TRAVEL	\$50.60
63306	12/22/21	P	TERRI'S CATERING	CATERING FOR BGADD EXEC MEET	\$778.50
63307	12/22/21	P	THE JESSAMINE JOURNAL	BWSC FINANCIAL INFORMATION AD	\$64.00
63308	12/22/21	P	THE RICHMOND REGISTER	BWSC FINANCIAL INFORMATION AD	\$72.00
63309	12/22/21	P	THE WINCHESTER SUN	BWSC FIANCIAL INFORMATION AD	\$100.75
63310	12/22/21	P	WARNER'S PRINTING SERVICE LLC	ADRC BROCHURES 11/19/2021	\$344.00
63311	12/31/21	P	BLUEGRASS ADD-PAYROLL - NM	12/31/2021 NET PAYROLL #27	\$78,490.83
63312	12/31/21	P	MCGREGOR & ASSOCIATES - NM	DECEMBER 2021 HRA	\$559.08
63313	12/31/21	P	TRADITIONAL BANK - NO MAIL	FED/MED/SS	\$26,271.36
63314	12/31/21	P	ACTION BUSINESS SUPPLIERS	OFFICE SUPPLIES - ADMIN 12/20/21	\$117.64
63315	12/31/21	P	AFLAC	AFLAC INSURANCE - DECEMBER	\$750.28
63316	12/31/21	P	AMY GLASSCOCK	SETA PLANNING CONFER 9/23-	\$350.50
63317	12/31/21	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$10.00
63318	12/31/21	P	KENTUCKY CHILD SUPPORT	GARNISHMENT	\$191.54
63319	12/31/21	P	KENTUCKY DEFERRED	Roth IRA	\$500.00
63320	12/31/21	P	KENTUCKY STATE TREASURER	DECEMBER 2021 CERS REPORTING	\$101,457.94
63321	12/31/21	P	KY CHAMBER OF COMMERCE	HR KENTUCKY SUBSCRIPTION	\$199.00
63322	12/31/21	P	NESCO RESOURCE	PAKOU VANG - ADMIN	\$1,389.30
63323	12/31/21	P	OCD CLEANING SERVICES	OFFICE CLEANING - 1/2022	\$3,750.00
63324	12/31/21	P	ROBIN RICHMOND	DECEMBER 2021 TRAVEL	\$51.08
63325	12/31/21	P	SPACE CENTER STORAGE	STORAGE RENTAL 1/8/22-2/7/22	\$954.00
63326	12/29/21	E	CALLTOWER INC - ACH	NOVEMBER PHONE - 11/2021	\$612.94

BANK TB01 REGISTER TOTAL: \$619,699.13

BANK ID: TB02 - TRADITIONAL BANK

102.00000.00.0

35437	12/15/21	P	BLUEGRASS AREA DEV DISTRICT	OCTOBER 2021 AGING TRANSFER	\$37,571.73
35438	12/16/21	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING HOMECARE OCT.	\$10,678.50
35439	12/16/21	E	BG COMMUNITY ACTION	WOODFORD COUNTY OCTOBER	\$5,496.50
35440	12/16/21	E	BG COMMUNITY ACTION	SCOTT COUNTY OCTOBER 2021	\$11,582.50
35441	12/16/21	E	BG COMMUNITY ACTION	NUTRITION OCTOBER 2021	\$136,240.58
35442	12/16/21	E	BG COMMUNITY ACTION	MERCER COUNTY OCTOBER 2021	\$13,994.95
35443	12/16/21	E	BG COMMUNITY ACTION	JESSAMINE COUNTY OCTOBER 2021	\$14,117.50
35444	12/16/21	E	BG COMMUNITY ACTION	GARRARD COUNTY OCTOBER 2021	\$6,274.50
35445	12/16/21	E	BG COMMUNITY ACTION	CASE MANAGEMENT OCTOBER 2021	\$15,692.58
35446	12/16/21	E	BG COMMUNITY ACTION	BOURBON COUNTY OCTOBER 2021	\$11,080.00
35447	12/16/21	E	BG COMMUNITY ACTION	ANDERSON COUNTY OCTOBER 2021	\$9,822.50
35448	12/16/21	E	BOYLE CO SENIOR CITIZENS CENTE	BOYLE CUNTY OCTOBER 2021	\$14,852.00
35449	12/16/21	E	FRANKLIN CO COUNCIL ON AGING	FRANKLIN COUNTY OCTOBER 2021	\$16,159.50
35450	12/16/21	E	HARRISON CO COMMISSION ON AGIN	HARRISON COUNTY OCTOBER 2021	\$9,610.00
35451	12/16/21	E	INDEPENDENCE ASSISTANCE	INDEPENDENCE ASSISTANCE	\$31,004.50
35452	12/16/21	E	KENTUCKY RIVER FOOTHILLS CAP	RICHMOND/MADISON OCTOBER 2021	\$12,014.50
35453	12/16/21	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL COUNTY OCTOBER 2021	\$5,865.00
35454	12/16/21	E	KENTUCKY RIVER FOOTHILLS CAP	CLARK COUNTY OCTOBER 2021	\$11,591.00
35455	12/16/21	E	KENTUCKY RIVER FOOTHILLS CAP	BEREA/MADISON OCTOBER 2021	\$14,630.50
35456	12/16/21	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY OCTOBER 2021	\$10,852.00
35457	12/16/21	E	LFUCG-DIV OF COMMUNITY DEVELOP	LEXINGTON SENIOR CENTER	\$36,960.00
35458	12/16/21	E	LIFELINE HOMECARE INC	LIFELINE HOMECARE OCTOBER 2021	\$34,133.95
35459	12/16/21	E	NICHOLAS CO SENIOR CITIZENS CE	NICOLAS COUNTY OCTOBER 2021	\$8,476.00

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 12/1/2021 to 12/31/2021

Check No. ^	Date	Status*	Payee Name	Invoice Description	Amount
35460	12/16/21	E	NURSING HOME OMBUDSMAN	OMBUDSMAN OCTOBER 2021	\$17,692.50
35461	12/22/21	P	MASTERCARD2/REPUBLIC BANK	NOVEMBER STATEMENT	\$6,199.01
35462	12/29/21	P	BLUEGRASS AREA DEV DISTRICT	OCTOBER 2021 AGING TRANSFER	\$31,698.84
35463	12/31/21	E	NORTHERN KY LEGAL AID SOCIETY	LEGAL AID SEPTEMBER 2021	\$15,102.00
35464	12/31/21	P	BLUEGRASS AREA DEV DISTRICT	OCTOBER 2021 AGING TRANSFER	\$710.54

BANK TB02 REGISTER TOTAL: \$550,103.68

BANK ID: TB03 - TRADITIONAL BANK

103.00000.00.0

47062	12/10/21	E	RESCARE WORKFORCE SERVICES	RESCARE OCTOBER 2021	\$330,990.39
47063	12/09/21	E	RESCARE WORKFORCE SERVICES	RESCARE OCTOBER 2021	\$28.23
47064	12/09/21	P	BLUEGRASS AREA DEV DISTRICT	OCTOBER 2021 WIOA TRANSFER	\$107,365.24
47065	12/11/21	E	RESCARE WORKFORCE SERVICES	UTILITY REFUND 11/2/21	\$325.54

BANK TB03 REGISTER TOTAL: \$438,709.40

BANK ID: TB09 - TRADITIONAL BANK

109.00000.00.0

1154	12/10/21	P	CENTRAL KENTUCKY VETERINARY	BG CAT SCOTT CO. NOVEMBER 2021	\$325.00
1155	12/10/21	P	CRITTERS WITHOUT LITTERS	BG CAT MERCER CO. NOVEMBER	\$3,185.00
1156	12/10/21	P	DANVILLE-BOYLE COUNTY HUMANE	BG CAT BOYLE CO. NOVEMBER 2021	\$3,120.00
1157	12/10/21	P	FRANKLIN COUNTY HUMANE	BG CAT FRNKLIN CO. NOVEMBER	\$3,900.00
1158	12/10/21	P	HARRISON VETERINARY CLINIC	BG CAT HARRISON CO. NOVEMBER	\$2,145.00
1159	12/10/21	P	NOBLE VIEW VETERINARY CLINIC	BG SCOTT CO. NOVEMBER 2021	\$650.00
1160	12/10/21	P	TUFFY'S SPAY AND NEUTER CLINIC	BG CAT LINCOLN CO. NOVEMBER	\$1,060.00
1161	12/22/21	P	CARING ABOUT TREASURED STRAYS	BLUEGRASS CAT POWELL CO	\$2,010.00
1162	12/22/21	P	CRITTERS WITHOUT LITTERS	BLUEGRASS CAT MERCER CO JULY-	\$8,125.00
1163	12/22/21	P	HARRISON VETERINARY CLINIC	BLUEGRASS CAT HARRISONCO-	\$2,210.00
1164	12/22/21	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT GARRARD CO	\$5,980.00
1165	12/29/21	P	FRIENDS OF ANIMALS OF JESSAMINE	BLUEGRASS CAT JESSAMINECOSEPT.	\$2,440.00
1166	12/29/21	P	TUFFY'S SPAY AND NEUTER CLINIC	BLUEGRASS CAT LINCOLN CO	\$545.00
1167	12/29/21	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT CLARK CO	\$2,015.00

BANK TB09 REGISTER TOTAL: \$37,710.00

BANK ID: TB12 - TRADITIONAL BANK

112.00000.00.0

15418	12/01/21	P	KENTUCKY STATE TREASURER	KY STATE	\$23,286.87
15419	12/01/21	P	TRADITIONAL BANK	FED/MED/SS	\$79,224.60
15420	12/01/21	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$50.77
15421	12/01/21	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$372.94
15422	12/01/21	P	FOWLER BELL PLLC	GARNISHMENT	\$159.30
15423	12/01/21	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$131.11
15424	12/02/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$38.41
15425	12/02/21	P	GANT HOME IMPROVEMENT	ENV OR MINOR HM ADAPT	\$3,332.99
15426	12/02/21	P	GROGAN'S HEALTHCARE SUPPLY	INDIVIDUAL - PDS****	\$150.69
15427	12/02/21	P	MEDICAL GUARDIAN	INDIVIDUAL - PDS****	\$5.00
15428	12/02/21	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$389.76
15429	12/02/21	E	RESOARCES, INC,	CG 10/17-10/30	\$2,076.80
15430	12/03/21	P	BGADD	FUNDS TRANSFER	\$200,000.00
15431	12/15/21	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$50.77
15432	12/15/21	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$372.94
15433	12/15/21	P	FOWLER BELL PLLC	GARNISHMENT	\$159.30
15434	12/15/21	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$126.04
15435	12/15/21	P	KENTUCKY STATE TREASURER	KY STATE	\$24,699.73
15436	12/15/21	P	TRADITIONAL BANK	FED/MED/SS	\$86,252.57
15437	12/15/21	P	GEORGETOWN/SCOTT COUNTY REV	SCOTT COUNTY TAX	\$1,752.41
15438	12/15/21	P	LFUCG	LEXINGTON CITY TAX	\$7,218.51
15439	12/16/21	P	BGADD	FUNDS TRANSFER	\$100,000.00
15440	12/16/21	P	CENT. KY INTERPRETER REFERRAL	INDIVIDUAL - PDS****	\$110.00
15441	12/16/21	P	COLLINS RESPIRATORY CARE, INC	INDIVIDUAL - PDS****	\$40.00
15442	12/16/21	P	GANT HOME IMPROVEMENT	ENVMTL OR MN HOME ADP	\$159.54
15443	12/16/21	P	GROGAN'S HEALTHCARE SUPPLY	INDIVIDUAL - PDS****	\$96.21
15444	12/16/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$191.06
15445	12/16/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$296.74
15446	12/16/21	P	YMCA OF CENTRAL KENTUCKY	INDIVIDUAL - PDS****	\$696.00
15447	12/16/21	E	GRIGGS FHP	INDIVIDUAL - PDS****	\$1,767.26
15448	12/16/21	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$1,881.81
15449	12/16/21	E	RESOARCES, INC,	INDIVIDUAL - PDS****	\$2,402.40

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 12/1/2021 to 12/31/2021

Check No.^	Date	Status*	Payee Name	Invoice Description	Amount
15450	12/28/21	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$50.77
15451	12/28/21	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$372.94
15452	12/28/21	P	FOWLER BELL PLLC	GARNISHMENT	\$159.30
15453	12/28/21	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$142.51
15454	12/28/21	P	REPUBLIC BANK	NOVEMBER STATEMENT	\$180.00
15455	12/28/21	P	KENTUCKY STATE TREASURER	KY STATE	\$24,677.87
15456	12/28/21	P	TRADITIONAL BANK	FED/MED/SS	\$84,776.24
15457	12/29/21	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$23.02
15458	12/29/21	E	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$181.70
15459	12/29/21	E	RESOARCES, INC,	COMMUNITY GUIDE	\$1,601.60
BANK TB12 REGISTER TOTAL:					<u>\$649,658.48</u>

BANK ID: TRADITIONAL BANK - CDO Payroll

EFT/CHECK	12/01/21	P	PDS (CDO) PAYROLL*****		\$467,679.12
EFT/CHECK	12/15/21	P	PDS (CDO) PAYROLL*****		\$491,569.51
EFT/CHECK	12/29/21	P	PDS (CDO) PAYROLL*****		\$498,161.20
EFT/CHECK	12/31/21	P	PDS (CDO) PAYROLL*****		\$12,978.47
BANK CDO PAYROLL REGISTER TOTAL:					<u>\$1,470,388.30</u>

GRAND TOTAL : \$3,766,268.99

* 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.