

Bluegrass Area Development District
Statement of Financial Position
As of 2/28/2022

Assets

Current Assets

CASH OPERATING	\$313,726.44	
CASH AGING	56,193.66	
CASH WIOA	23,903.00	
INVESTMENTS MM	302,287.59	
INVESTMENTS CD	324,463.70	
CASH BLUEGRASS CAT	244,277.68	
CASH CDO PAYROLL	(921,103.08)	
CASH CDO OPERATING	1,025,929.71	
CASH TENANT	6,228.53	
PREPAID EXPENSE	49,779.21	
A/R FEDERAL	1,206,849.16	
A/R STATE	(3,406,947.00)	
A/R LOCAL	3,732,208.73	
A/R OTHER	205,579.46	
REIMBURSABLE RECEIVABLE	1,634.35	
UNAPPLIED CASH ON ACCOUNT	(23,366.89)	
CDO ALLOWANCE FOR BAD DEBT	(273,574.93)	
Total Current Assets		\$2,868,069.32

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	(404,650.60)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(11,596.94)	
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	(499,508.64)	
ACCUMULATED DEPRECIATION PARKING LOT	(24,225.14)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(74,596.37)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(85,764.75)	
Total Property & Equipment		\$2,204,778.43

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

\$7,640,633.75

Bluegrass Area Development District
Statement of Financial Position
As of 2/28/2022

Liabilities and Net Assets

Current Liabilities

ACCOUNTS PAYABLE OPERATING	\$43,787.40	
ACCOUNTS PAYABLE AGING	359,142.70	
ACCOUNTS PAYABLE WIOA	557,357.98	
ACCOUNTS PAYABLE CDO	125,205.80	
INTEREST PAYABLE AGING	763.48	
INTEREST PAYABLE WIOA	352.68	
COUNTY SCHOOL TAX PAYABLE	872.56	
125 VOUCHER DEDUCTION PAYABLE	(5,664.64)	
MISCELLANEOUS WITHHOLDINGS	115.96	
PENSION CERS EMPLOYEE	1,235.34	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	19.63	
VISION INSURANCE PAYABLE	456.36	
DENTAL INSURANCE PAYABLE	(555.93)	
HEALTH INSURANCE PAYABLE	10,959.22	
LIFE INSURANCE PAYABLE	104.20	
ANNUAL LEAVE PAYABLE	350,894.78	
HOLIDAY LEAVE PAYABLE	(47,013.79)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	56,335.76	
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	(31,561.85)	
FEDERAL WITHHOLDING TAXES PAYABLE CDO	840.18	
STATE WITHHOLDING TAXES PAYABLE CDO	(216.80)	
CITY WITHHOLDING TAXES PAYABLE CDO	(1,918.07)	
COUNTY SCHOOL TAX PAYABLE CDO	(820.64)	
MISCELLANEOUS WITHHOLDINGS CDO	(10,130.32)	
BACKGROUND CHECKS SCL II	2,364.50	
BACKGROUND CHECKS CDO	4,504.80	
BACKGROUND CHECKS KARES	(5,902.60)	
Total Current Liabilities	\$1,746,599.49	

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

\$13,739,572.57

Net Assets

Bluegrass Area Development District
Statement of Financial Position
As of 2/28/2022

FUND BALANCE	(\$6,287,736.63)	
Current Year FUND BALANCE	188,797.81	
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Total Net Assets		<u>(\$6,098,938.82)</u>
Total Liabilities and Net Assets		<u><u>\$7,640,633.75</u></u>

Bluegrass Area Development District
Statement of Activities
For the period of 2/1/2022 through 2/28/2022

Revenues

FEDERAL REVENUE	\$406,695.61
STATE REVENUE	3,194,360.47
LOCAL REVENUE	35,405.21
LOCAL REVENUE - INTEREST/OTHER	660.21
LOCAL REVENUE - RENT	6,892.64
Total Revenues	\$3,644,014.14

Expenses

DIRECT SALARIES	\$158,406.63
DIRECT SALARIES CDO	1,072,739.87
DIRECT BENEFITS	92,464.43
DIRECT BENEFITS CDO	66,833.62
DIRECT ANNUAL LEAVE	8,292.43
DIRECT POSTAGE	1,234.47
DIRECT PHONE	5,096.75
DIRECT TRAVEL	414.20
DIRECT COMMITTEE/BOARD TRAVEL	157.18
DIRECT EQUIPMENT PURCHASE	3,171.91
DIRECT SUPPLIES	3,415.76
DIRECT COMPUTER SUPPLIES/SOFTW	4,497.35
DIRECT FEES	411.10
DIRECT LEGAL FEES	1,085.00
DIRECT PRINTING & PUBLISHING	2,069.05
DIRECT OTHER	1,346.77
DIRECT MEETING EXPENSE	2,221.58
DIRECT PROFESSIONAL DEVELOP	1,067.13
TENANT BUILDING COSTS	3,033.33
C/S CONTRACTS	14,370.00
C/S CAREER CENTER	11,834.16
CONTRACT SERVICES AGING	361,349.15
INDIRECT SALARIES	44,490.53
INDIRECT BENEFITS	26,325.80
INDIRECT TRAVEL	58.18
INDIRECT SUPPLIES	586.47
INDIRECT DUES, FEES, SUBSCRIPT	2,524.16
INDIRECT LEGAL FEES	999.98
INDIRECT PRINTING/PUBLISHING	227.69
INDIRECT OTHER	233.33
INDIRECT PROFESSIONAL DEVELOPM	(0.04)
INDIRECT COMPUTER SUPPLIES/SOF	3,615.86
INDIRECT EQUIP RENT/MAINT	936.53
INDIRECT POSTAGE EXPENSE	(173.68)
INDIRECT PHONE EXPENSE	3,133.61
INDIRECT EQUIP DEPRECIATION	341.06
INDIRECT AUDIT FEES	(0.02)
INDIRECT OFFICE INSURANCE	0.07
INDIRECT COMPUTER SERVICE	(0.04)
INDIRECT II JANITORIAL	3,637.53
INDIRECT II UTILITIES ELECTRIC	7,360.96
INDIRECT II UTILITIES WATER	153.66
INDIRECT II UTILITIES SEWER	152.65
INDIRECT II GARBAGE/LANDFILL U	213.76
INDIRECT II BUILDING SUPPLIES	(0.04)

Bluegrass Area Development District
Statement of Activities
For the period of 2/1/2022 through 2/28/2022

INDIRECT II LANDSCAPING EXPENS	1,493.18
INDIRECT II REPAIRS AND MAINTEN	2,295.32
INDIRECT II HVAC REPAIRS AND M	1,315.97
INDIRECT II ELEVATOR REPAIRS/M	113.08
INDIRECT II PROPERTY INSURANCE	(0.05)
INDIRECT II DEPRECIATION BUILDI	6,262.59
INDIRECT II DEPRECIATION IMPRV	1,591.53
Total Expenses	<u>\$1,923,401.50</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets \$1,720,612.64

Net Assets At Beginning Of Period (\$7,819,551.46)

Net Assets At End Of Period (\$6,098,938.82)

Bluegrass Area Development District
Statement of Activities (YTD)
As of 2/28/2022

Revenues

FEDERAL REVENUE	\$5,229,745.45
STATE REVENUE	14,281,120.39
LOCAL REVENUE	321,426.87
LOCAL REVENUE - CONTRIBUTIONS	149,655.98
LOCAL REVENUE - INTEREST/OTHER	425,819.40
LOCAL REVENUE - RENT	55,141.12
Total Revenues	\$20,462,909.21

Expenses

DIRECT SALARIES	\$1,274,154.25
DIRECT SALARIES CDO	9,988,193.50
DIRECT BENEFITS	816,157.65
DIRECT BENEFITS CDO	506,210.77
DIRECT ANNUAL LEAVE	81,854.43
DIRECT POSTAGE	13,485.24
DIRECT PHONE	26,655.49
DIRECT TRAVEL	10,049.61
DIRECT COMMITTEE/BOARD TRAVEL	2,086.91
DIRECT EQUIPMENT PURCHASE	4,371.91
DIRECT SUPPLIES	16,894.44
DIRECT COMPUTER SUPPLIES/SOFTW	59,052.03
DIRECT FEES	17,050.28
DIRECT LEGAL FEES	9,231.75
DIRECT PRINTING & PUBLISHING	19,225.27
DIRECT OTHER	7,248.08
DIRECT TEMP SERVICES	27,732.39
DIRECT MEETING EXPENSE	6,817.87
DIRECT PROFESSIONAL DEVELOP	18,296.24
DIRECT GIS MILEAGE EXPENSE	(17.60)
TENANT BUILDING COSTS	32,496.93
C/S CONTRACTS	2,682,400.27
C/S CAREER CENTER	127,047.48
C/S EMPLOYERS ASSESSMENTS	2,184.00
CONTRACT SERVICES AGING	3,437,735.36
INDIRECT SALARIES	344,816.37
INDIRECT BENEFITS	261,712.68
INDIRECT TRAVEL	4,082.29
INDIRECT SUPPLIES	2,424.21
INDIRECT DUES, FEES, SUBSCRIPT	33,668.55
INDIRECT LEGAL FEES	5,999.99
INDIRECT PRINTING/PUBLISHING	9,458.05
INDIRECT OTHER	3,468.82
INDIRECT PROFESSIONAL DEVELOPM	557.36
INDIRECT COMPUTER SUPPLIES/SOF	42,068.97
INDIRECT EQUIP RENT/MAINT	8,393.61
INDIRECT POSTAGE EXPENSE	4,128.98
INDIRECT PHONE EXPENSE	15,190.21
INDIRECT EQUIP DEPRECIATION	2,728.79

Bluegrass Area Development District
Statement of Activities (YTD)
As of 2/28/2022

INDIRECT AUDIT FEES	41,999.99
INDIRECT OFFICE INSURANCE	40,837.70
INDIRECT COMPUTER SERVICE	19,224.93
INDIRECT II JANITORIAL	29,356.44
INDIRECT II UTILITIES ELECTRIC	37,572.18
INDIRECT II UTILITIES WATER	1,389.74
INDIRECT II UTILITIES SEWER	1,412.90
INDIRECT II GARBAGE/LANDFILL U	1,551.61
INDIRECT II BUILDING SUPPLIES	1,655.10
INDIRECT II LANDSCAPING EXPENS	9,161.03
INDIRECT II REPAIRS AND MAINT	87,123.80
INDIRECT II HVAC REPAIRS AND M	3,980.33
INDIRECT II ELEVATOR REPAIRS/M	2,199.46
INDIRECT II PROPERTY INSURANCE	8,500.35
INDIRECT II DEPRECIATION BUILDI	50,100.82
INDIRECT II DEPRECIATION IMPRV	12,731.59
Total Expenses	<u>\$20,274,111.40</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets	\$188,797.81
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Net Assets At Beginning Of Year	<u>(\$6,287,736.63)</u>
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Net Assets At End Of Year	<u><u>(\$6,098,938.82)</u></u>
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Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 2/28/2022

Year to Date

Cash Flows from Operating Activities

Change in net assets \$188,797.81

Adjustments

(To convert net assets to cash basis)

Decrease in A/R FEDERAL	\$452,358.35
Decrease in A/R STATE	\$4,386,995.73
Increase in A/R LOCAL	(\$3,643,603.29)
Increase in CDO ALLOWANCE FOR BAD DEBT	(\$95,606.84)
Increase in A/R OTHER	(\$6,084.60)
Increase in REIMBURSABLE RECEIVABLE	(\$1,634.35)
Decrease in A/R UNBILLED	\$19,589.61
Decrease in UNAPPLIED CASH ON ACCOUNT	\$23,366.89
Decrease in PREPAID EXPENSE	\$14,262.23
Increase in Depreciation Expense	\$1,720.38
Increase in Depreciation Expense	\$1,008.41
Increase in Depreciation Expense	\$44,400.78
Increase in Depreciation Expense	\$5,700.04
Increase in Depreciation Expense	\$7,419.26
Increase in Depreciation Expense	\$5,312.21
Decrease in ACCOUNTS PAYABLE OPERATING	(\$117,803.39)
Decrease in ACCOUNTS PAYABLE AGING	(\$443,384.96)
Decrease in ACCOUNTS PAYABLE WIOA	(\$575,980.12)
Decrease in ACCOUNTS PAYABLE CDO	(\$22,048.05)
Decrease in ACCOUNTS PAYABLE BLUEGRASS CAT	(\$22,300.50)
Increase in CREDIT CARDS PAYABLE	\$845.95
Increase in INTEREST PAYABLE AGING	\$763.48
Increase in INTEREST PAYABLE WIOA	\$352.68
Decrease in FICA PAYABLE	(\$25,098.78)
Decrease in 125 VOUCHER DEDUCTION PAYABLE	(\$81.27)
Decrease in MISCELLANEOUS WITHHOLDINGS	(\$621.62)
Decrease in IRS 457 EMPLOYEE WITHHOLDINGS	(\$1,977.00)
Increase in PENSION CERS EMPLOYEE	\$1,235.34
Decrease in AFLAC PAYABLE	(\$306.96)
Increase in VISION INSURANCE PAYABLE	\$193.13
Decrease in DENTAL INSURANCE PAYABLE	(\$1,680.90)
Decrease in HEALTH INSURANCE PAYABLE	(\$29,346.64)
Increase in LIFE INSURANCE PAYABLE	\$79.82
Decrease in ANNUAL LEAVE PAYABLE	(\$18,612.31)
Decrease in HOLIDAY LEAVE PAYABLE	(\$27,612.59)
Increase in SICK LEAVE PAYABLE	\$56,335.76
Decrease in OWED TO GRANTOR	(\$217.53)
Decrease in EMPLOYEE'S ASSOCIATION DUES	(\$48.00)
Increase in MISCELLANEOUS WITHHOLDINGS CDO	\$4,726.66
Decrease in BACKGROUND CHECKS SCL II	(\$293.00)
Decrease in BACKGROUND CHECKS CDO	(\$150.00)
Decrease in ACCRUED SALARIES	(\$115,308.84)
Increase in BACKGROUND CHECKS KARES	\$84.00
Decrease in FEDERAL WITHHOLDING TAXES PAYABLE	(\$14,304.85)
Decrease in STATE WITHHOLDING TAXES PAYABLE	(\$7,323.39)
Decrease in CITY WITHHOLDING TAXES PAYABLE	(\$9,092.40)
Decrease in COUNTY SCHOOL TAX PAYABLE	(\$876.74)
Increase in FICA PAYABLE CDO	\$109,380.01

Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 2/28/2022

Year to Date

Increase in FEDERAL WITHHOLDING TAXES PAYABLE CDO	\$30,769.69
Increase in STATE WITHHOLDING TAXES PAYABLE CDO	\$24,197.20
Increase in CITY WITHHOLDING TAXES PAYABLE CDO	\$7,110.55
Increase in COUNTY SCHOOL TAX PAYABLE CDO	\$3,800.96
Decrease in UNEARNED REVENUE	(\$55,084.03)
Total Adjustments	(\$34,473.83)
Net Cash used by Operating activities	\$154,323.98
<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>	\$154,323.98
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$1,221,583.25
<u>Cash and Cash Equivalents at End of Period</u>	\$1,375,907.23

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2022 Through 2/28/2022
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$307,578.58	\$1,711,255.35	\$2,952,580.63	\$(1,241,325.28)	(42.0)%
STATE REVENUE	3,182,694.22	14,002,194.28	22,899,241.00	(8,897,046.72)	(38.9)
LOCAL REVENUE	1,086.00	66,599.12	3,053.37	63,545.75	2,081.2
Net Revenues	\$3,491,358.80	\$15,780,048.75	\$25,854,875.00	\$(10,074,826.25)	(39.0)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$88,902.45	\$767,330.96	\$1,408,808.06	\$641,477.10	45.5%
DIRECT BENEFITS	51,902.98	489,644.71	744,901.15	255,256.44	34.3
DIRECT ANNUAL LEAVE	4,254.10	46,517.04	70,577.65	24,060.61	34.1
DIRECT POSTAGE	1,180.89	12,803.06	21,500.00	8,696.94	40.5
DIRECT PHONE	2,784.68	14,889.43	27,500.00	12,610.57	45.9
DIRECT TRAVEL	291.10	1,366.56	19,500.00	18,133.44	93.0
DIRECT EQUIPMENT PURCHASE	0.00	0.00	21,300.00	21,300.00	100.0
DIRECT SUPPLIES	560.00	5,703.36	13,000.00	7,296.64	56.1
DIRECT COMPUTER SUPPLIES/SOFTWARE	4,332.49	40,800.21	59,500.00	18,699.79	31.4
DIRECT FEES	228.60	4,986.32	8,000.00	3,013.68	37.7
DIRECT PRINTING & PUBLISHING	1,064.85	13,775.31	13,500.00	(275.31)	(2.0)
DIRECT OTHER	310.60	2,484.80	3,700.00	1,215.20	32.8
DIRECT TEMP SERVICES	0.00	27,732.39	83,200.00	55,467.61	66.7
DIRECT MEETING EXPENSE	0.00	0.00	1,000.00	1,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	19.00	5,948.46	11,000.00	5,051.54	45.9
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	\$155,831.74	\$1,433,982.61	\$2,593,254.78	\$1,159,272.17	44.7%
<u>Contract Goods and Services</u>					
CDO EMPLOYEE WAGES/LABOR	\$1,072,739.87	\$9,988,193.50	\$16,089,522.00	\$6,101,328.50	37.9%
CDO EMPLOYEE BENEFITS	66,833.62	506,210.77	915,000.00	408,789.23	44.7
CONTRACT SERVICES	361,349.15	3,437,735.36	5,341,054.54	1,903,319.18	35.6
Total Contract Goods and Services	\$1,500,922.64	\$13,932,139.63	\$22,345,576.54	\$8,413,436.91	37.7%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2022 Through 2/28/2022
Program: Aging

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$45,881.61	\$505,675.72	\$778,198.61	\$272,522.89	35.0%
INDIRECT COST POOL II	13,572.99	148,370.38	152,845.07	4,474.69	2.9
Total General & Administrative Expenses	<u>\$59,454.60</u>	<u>\$654,046.10</u>	<u>\$931,043.68</u>	<u>\$276,997.58</u>	<u>29.8%</u>
Total Expenses	<u>\$1,716,208.98</u>	<u>\$16,020,168.34</u>	<u>\$25,869,875.00</u>	<u>\$9,849,706.66</u>	<u>38.1%</u>
Net Income (Loss)	<u>\$1,775,149.82</u>	<u>\$(240,119.59)</u>	<u>\$(15,000.00)</u>	<u>\$(225,119.59)</u>	<u>(1500.8)%</u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2022 Through 2/28/2022
Program: Community Planning

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$0.00	\$180,511.91	\$180,248.00	\$263.91	0.1%
STATE REVENUE	11,666.25	278,926.11	618,687.00	(339,760.89)	(54.9)
LOCAL REVENUE	15,619.21	236,127.75	316,177.00	(80,049.25)	(25.3)
Net Revenues	\$27,285.46	\$695,565.77	\$1,115,112.00	\$(419,546.23)	(37.6)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$36,714.44	\$256,238.61	\$522,208.17	\$265,969.56	50.9%
DIRECT BENEFITS	20,187.12	158,732.32	273,005.63	114,273.31	41.9
DIRECT ANNUAL LEAVE	2,012.59	18,354.00	30,220.60	11,866.60	39.3
DIRECT POSTAGE	38.13	229.16	600.00	370.84	61.8
DIRECT PHONE	682.67	3,470.80	8,000.00	4,529.20	56.6
DIRECT TRAVEL	92.40	6,644.23	12,000.00	5,355.77	44.6
DIRECT EQUIPMENT PURCHASE	0.00	0.00	10,000.00	10,000.00	100.0
DIRECT SUPPLIES	1,218.50	1,447.03	750.00	(697.03)	(92.9)
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	5,507.35	7,500.00	1,992.65	26.6
DIRECT FEES	87.50	935.90	1,500.00	564.10	37.6
DIRECT LEGAL FEES	96.00	8,242.75	0.00	(8,242.75)	0.0
DIRECT PRINTING & PUBLISHING	497.74	1,239.44	1,000.00	(239.44)	(23.9)
DIRECT OTHER	723.67	2,188.28	4,000.00	1,811.72	45.3
DIRECT MEETING EXPENSE	0.00	0.00	500.00	500.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	417.63	2,936.63	6,500.00	3,563.37	54.8
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	\$62,768.39	\$465,998.42	\$877,284.40	\$411,285.98	46.9%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$19,434.46	\$166,800.76	\$288,041.34	\$121,240.58	42.1%
INDIRECT COST POOL II	5,738.79	48,982.12	56,350.26	7,368.14	13.1
Total General & Administrative Expenses	\$25,173.25	\$215,782.88	\$344,391.60	\$128,608.72	37.3%
Total Expenses	\$87,941.64	\$681,781.30	\$1,221,676.00	\$539,894.70	44.2%
Net Income (Loss)	\$(60,656.18)	\$13,784.47	\$(106,564.00)	\$120,348.47	112.9%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2022 Through 2/28/2022
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$99,117.03	\$3,337,978.19	\$6,521,711.40	\$(3,183,733.21)	(48.8)%
LOCAL REVENUE	18,700.00	18,700.00	5,044.60	13,655.40	270.7
Net Revenues	\$117,817.03	\$3,356,678.19	\$6,526,756.00	\$(3,170,077.81)	(48.6)%
<u>Program Expenses</u>					
DIRECT SALARIES	\$32,657.27	\$243,223.39	\$459,286.04	\$216,062.65	47.0%
DIRECT BENEFITS	20,297.94	164,187.86	256,663.76	92,475.90	36.0
DIRECT ANNUAL LEAVE	2,019.63	16,736.63	25,890.38	9,153.75	35.4
DIRECT POSTAGE	6.44	411.68	500.00	88.32	17.7
DIRECT PHONE	1,629.40	8,295.26	15,000.00	6,704.74	44.7
DIRECT TRAVEL	30.70	914.17	2,500.00	1,585.83	63.4
DIRECT COMMITTEE/BOARD TRAVEL	157.18	2,086.91	6,000.00	3,913.09	65.2
DIRECT EQUIPMENT PURCHASE	3,171.91	4,371.91	5,000.00	628.09	12.6
DIRECT SUPPLIES	1,579.87	9,636.79	3,000.00	(6,636.79)	(221.2)
DIRECT COMPUTER SUPPLIES/SOFTWARE	164.86	12,729.30	5,000.00	(7,729.30)	(154.6)
DIRECT FEES	95.00	9,938.00	12,500.00	2,562.00	20.5
DIRECT LEGAL FEES	989.00	989.00	5,000.00	4,011.00	80.2
DIRECT PRINTING & PUBLISHING	506.46	4,210.52	2,000.00	(2,210.52)	(110.5)
DIRECT OTHER	312.50	2,500.00	5,000.00	2,500.00	50.0
DIRECT MEETING EXPENSE	0.00	0.00	3,000.00	3,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT	499.00	9,112.93	10,000.00	887.07	8.9
DIRECT VEHICLE MILEAGE EXPENSE	0.00	150.48	500.00	349.52	69.9
Total Program Expenses	\$64,117.16	\$489,494.83	\$816,840.18	\$327,345.35	40.1%
<u>Contract Goods and Services</u>					
CONTRACTS	\$0.00	\$2,509,194.28	\$5,217,954.00	\$2,708,759.72	51.9%
ASSESSMENTS	0.00	0.00	1,000.00	1,000.00	100.0
CAREER CENTER	11,834.16	127,047.48	180,000.00	52,952.52	29.4
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	\$11,834.16	\$2,638,425.76	\$5,403,954.00	\$2,765,528.24	51.2%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2022 Through 2/28/2022
Program: WIOA

	Current Actual	Year To Date Actual	Annual Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$17,882.73	\$163,762.02	\$255,845.30	\$92,083.28	36.0%
INDIRECT COST POOL II	5,282.98	48,089.79	50,116.52	2,026.73	4.0
Total General & Administrative Expenses	<u>\$23,165.71</u>	<u>\$211,851.81</u>	<u>\$305,961.82</u>	<u>\$94,110.01</u>	<u>30.8%</u>
Total Expenses	<u>\$99,117.03</u>	<u>\$3,339,772.40</u>	<u>\$6,526,756.00</u>	<u>\$3,186,983.60</u>	<u>48.8%</u>
Net Income (Loss)	<u>\$18,700.00</u>	<u>\$16,905.79</u>	<u>\$0.00</u>	<u>\$16,905.79</u>	<u>0.0%</u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 2/1/2022 Through 2/28/2022
Program: 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	564.01	4,587.81	15,000.00	(10,412.19)	(69.4)
LOCAL REVENUE - RENT	6,892.64	55,141.12	82,712.00	(27,570.88)	(33.3)
LOCAL REVENUE - BLUEGRASS CAT	96.20	421,387.47	200,000.00	221,387.47	110.7
LOCAL REVENUE - OTHER	0.00	(155.88)	0.00	(155.88)	0.0
Net Revenues	\$7,552.85	\$630,616.50	\$447,369.00	\$183,247.50	41.0%
<u>Program Expenses</u>					
TENANT BUILDING COSTS	\$3,033.33	\$32,496.93	\$26,000.00	\$(6,496.93)	(25.0)%
DIRECT SALARIES	132.47	7,361.29	7,998.00	636.71	8.0
DIRECT BENEFITS	76.39	3,592.76	0.00	(3,592.76)	0.0
DIRECT ANNUAL LEAVE	6.11	246.76	3,000.00	2,753.24	91.8
DIRECT POSTAGE	9.01	41.34	0.00	(41.34)	0.0
DIRECT TRAVEL	0.00	1,124.65	0.00	(1,124.65)	0.0
DIRECT SUPPLIES	57.39	107.26	0.00	(107.26)	0.0
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	15.17	0.00	(15.17)	0.0
DIRECT FEES	0.00	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	2,221.58	6,817.87	0.00	(6,817.87)	0.0
DIRECT PROFESSIONAL DEVELOPMENT	131.50	298.22	0.00	(298.22)	0.0
Total Program Expenses	\$5,667.78	\$53,367.31	\$101,998.00	\$48,630.69	47.7%
<u>Contract Goods and Services</u>					
CONTRACTS	\$14,370.00	\$173,205.99	\$200,000.00	\$26,794.01	13.4%
Total Contract Goods and Services	\$14,370.00	\$173,205.99	\$200,000.00	\$26,794.01	13.4%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$100.69	\$4,523.00	\$0.00	\$(4,523.00)	0.0%
INDIRECT COST POOL II	(4.62)	1,293.06	0.00	(1,293.06)	0.0
Total General & Administrative Expenses	\$96.07	\$5,816.06	\$0.00	\$(5,816.06)	0.0%
Total Expenses	\$20,133.85	\$232,389.36	\$301,998.00	\$69,608.64	23.0%
Net Income (Loss)	\$(12,581.00)	\$398,227.14	\$145,371.00	\$252,856.14	173.9%

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2022 through 2/28/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
410.92000.20.4			DIRECT SALARIES						\$7,228.82
25587	GJE	5442526	02/25/22		11815/5431462	Salary Bi-Weekly 2/25/2022	\$132.47	-	\$7,361.29
DIRECT SALARIES TOTALS:							\$132.47	\$0.00	\$7,361.29
420.92000.20.4			DIRECT BENEFITS						\$3,516.37
25587	GJE	5443822	02/25/22		11815/5431490	SSI Bi-Weekly 2/25/2022	\$8.20	-	\$3,524.57
25587	GJE	5443820	02/25/22		11815/5431504	Medicare Bi-Weekly 2/25/2022	\$1.92	-	\$3,526.49
25587	GJE	5443821	02/25/22		11815/5431525	Sick Bi-Weekly 2/25/2022	\$6.11	-	\$3,532.60
25587	GJE	5443819	02/25/22		11815/5431539	Holiday Bi-Weekly 2/25/2022	\$5.60	-	\$3,538.20
25587	GJE	5443818	02/25/22		11815/5431567	HealthIns Bi-Weekly 2/25/2022	\$17.90	-	\$3,556.10
25587	GJE	5443823	02/25/22		11815/5431581	Vision Bi-Weekly 2/25/2022	\$0.21	-	\$3,556.31
25587	GJE	5443815	02/25/22		11815/5431603	Basic Life Bi-Weekly 2/25/2022	\$0.03	-	\$3,556.34
25587	GJE	5443817	02/25/22		11815/5431617	Dental 2 Bi-Weekly 2/25/2022	\$0.72	-	\$3,557.06
25587	GJE	5443816	02/25/22		11815/5431638	CERS Co Bi-Weekly 2/25/2022	\$35.70	-	\$3,592.76
DIRECT BENEFITS TOTALS:							\$76.39	\$0.00	\$3,592.76
424.92000.20.4			DIRECT ANNUAL LEAVE						\$396.53
25587	GJE	5443965	02/25/22		11815/5431469	Annual Bi-Weekly 2/25/2022	\$6.11	-	\$402.64
DIRECT ANNUAL LEAVE TOTALS:							\$6.11	\$0.00	\$402.64
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						\$121.88
DIRECT TRAVEL TOTALS:							\$0.00	\$0.00	\$121.88
435.91000.10.4			DIRECT SUPPLIES						\$49.87
25511	AP	5412337	02/15/22		012322	OFFICE DEPOT CARD PLAN - LATE FEE & FINANCE CHARGE	\$57.39	-	\$107.26
DIRECT SUPPLIES TOTALS:							\$57.39	\$0.00	\$107.26
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						\$1,190.06
DIRECT FEES TOTALS:							\$0.00	\$0.00	\$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						\$4,296.29
25539	AP	5412731	02/22/22		ST41138	AD-VENTURE PROMOTIONS - PROMO ITEMS FOR ANNUAL MEETING 1/2022	\$2,050.00	-	\$6,346.29
25579	AP	5434972	02/28/22		012122	SHAKER VILLAGE - LUNCH MEETING WITH JUDGE MOSELEY	\$63.00	-	\$6,409.29
25579	AP	5434921	02/28/22		020122	DRAKES - LUNCH MEETING WITH JUDGE SMITH & CHAIR	\$35.97	-	\$6,445.26

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2022 through 2/28/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
DIRECT MEETING EXPENSE TOTALS:							<u>\$2,148.97</u>	<u>\$0.00</u>	<u>\$6,445.26</u>
462.91000.40.4			DIRECT MEETING EXPENSE						\$300.00
25480	AP	5374988	02/08/22		012722	CELESTE ROBINSON - JANUARY EXPENSE - FOOD FOR STAFF WORK GROUP	\$72.61	-	\$372.61
DIRECT MEETING EXPENSE TOTALS:							<u>\$72.61</u>	<u>\$0.00</u>	<u>\$372.61</u>
463.91000.10.4			DIRECT PROFESSIONAL DEVELOPMENT						\$166.72
DIRECT PROFESSIONAL DEVELOPMENT TOTALS:							<u>\$0.00</u>	<u>\$0.00</u>	<u>\$166.72</u>
463.91000.20.4			DIRECT PROFESSIONAL DEVELOPMENT						\$0.00
25480	AP	5375005	02/08/22		012822	NATALIE FLORES-ESQUIVEL - KENTUCKIANS FOR BETTER TRANSPORTATION CONFERENCE -	\$131.50	-	\$131.50
DIRECT PROFESSIONAL DEVELOPMENT TOTALS:							<u>\$131.50</u>	<u>\$0.00</u>	<u>\$131.50</u>
711.92000.10.4			AIC SALARIES						\$395.30
25492	CJE	5396436	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$395.30	-
25589	CJE	5444683	02/28/22			Indirect Allocation Cost Pool 1	\$397.69	-	\$397.69
AIC SALARIES TOTALS:							<u>\$397.69</u>	<u>\$395.30</u>	<u>\$397.69</u>
711.92000.11.4			AIC SALARIES						\$566.14
25492	CJE	5396437	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$566.14	-
25589	CJE	5444684	02/28/22			Indirect Allocation Cost Pool 1	\$585.06	-	\$585.06
AIC SALARIES TOTALS:							<u>\$585.06</u>	<u>\$566.14</u>	<u>\$585.06</u>
711.92000.12.4			AIC SALARIES						\$4.48
25492	CJE	5396438	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$4.48	-
25589	CJE	5444685	02/28/22			Indirect Allocation Cost Pool 1	\$4.16	-	\$4.16
AIC SALARIES TOTALS:							<u>\$4.16</u>	<u>\$4.48</u>	<u>\$4.16</u>
711.92000.13.4			AIC SALARIES						\$353.58
711.92000.13.4			AIC SALARIES (CONTINUED)						
25492	CJE	5396439	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$353.58	-
25589	CJE	5444686	02/28/22			Indirect Allocation Cost Pool 1	\$368.18	-	\$368.18
AIC SALARIES TOTALS:							<u>\$368.18</u>	<u>\$353.58</u>	<u>\$368.18</u>
711.92000.20.4			AIC SALARIES						\$53.35
25492	CJE	5396440	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$53.35	-
25589	CJE	5444687	02/28/22			Indirect Allocation Cost Pool 1	\$52.38	-	\$52.38
AIC SALARIES TOTALS:							<u>\$52.38</u>	<u>\$53.35</u>	<u>\$52.38</u>
711.92000.22.4			AIC SALARIES						\$379.04
25492	CJE	5396441	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$379.04	-
25589	CJE	5444688	02/28/22			Indirect Allocation Cost Pool 1	\$397.28	-	\$397.28

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2022 through 2/28/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
AIC SALARIES TOTALS:							\$397.28	\$379.04	\$397.28
721.92000.10.4							AIC BENEFITS		\$554.72
25492	CJE	5397243	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$554.72	-
25589	CJE	5445540	02/28/22			Indirect Allocation Cost Pool 1	\$532.16	-	\$532.16
AIC BENEFITS TOTALS:							\$532.16	\$554.72	\$532.16
721.92000.11.4							AIC BENEFITS		\$272.88
25492	CJE	5397244	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$272.88	-
25589	CJE	5445541	02/28/22			Indirect Allocation Cost Pool 1	\$280.79	-	\$280.79
AIC BENEFITS TOTALS:							\$280.79	\$272.88	\$280.79
721.92000.12.4							AIC BENEFITS		\$0.20
25492	CJE	5397245	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$0.20	-
25589	CJE	5445542	02/28/22			Indirect Allocation Cost Pool 1	\$0.18	-	\$0.18
AIC BENEFITS TOTALS:							\$0.18	\$0.20	\$0.18
721.92000.13.4							AIC BENEFITS		\$223.64
25492	CJE	5397246	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$223.64	-
25589	CJE	5445543	02/28/22			Indirect Allocation Cost Pool 1	\$227.72	-	\$227.72
AIC BENEFITS TOTALS:							\$227.72	\$223.64	\$227.72
721.92000.20.4							AIC BENEFITS		\$8.13
25492	CJE	5397247	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$8.13	-
25589	CJE	5445544	02/28/22			Indirect Allocation Cost Pool 1	\$7.30	-	\$7.30
AIC BENEFITS TOTALS:							\$7.30	\$8.13	\$7.30
721.92000.21.4							AIC BENEFITS		\$1.23
25492	CJE	5397248	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$1.23	-
25589	CJE	5445545	02/28/22			Indirect Allocation Cost Pool 1	\$1.26	-	\$1.26
AIC BENEFITS TOTALS:							\$1.26	\$1.23	\$1.26
721.92000.22.4							AIC BENEFITS		\$312.32
25492	CJE	5397249	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$312.32	-
25589	CJE	5445546	02/28/22			Indirect Allocation Cost Pool 1	\$320.04	-	\$320.04
AIC BENEFITS TOTALS:							\$320.04	\$312.32	\$320.04
721.92000.40.4							AIC BENEFITS		\$0.70
25492	CJE	5397250	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$0.70	-
25589	CJE	5445547	02/28/22			Indirect Allocation Cost Pool 1	\$0.79	-	\$0.79
AIC BENEFITS TOTALS:							\$0.79	\$0.70	\$0.79

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2022 through 2/28/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
721.92000.41.4						AIC BENEFITS			\$1.23
25492	CJE	5397251	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$1.23	-
25589	CJE	5445548	02/28/22			Indirect Allocation Cost Pool 1	\$1.26	-	\$1.26
AIC BENEFITS TOTALS:							\$1.26	\$1.23	\$1.26
731.92000.10.4						AIC TRAVEL			\$23.22
25492	CJE	5397427	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$23.22	-
25589	CJE	5445733	02/28/22			Indirect Allocation Cost Pool 1	\$21.14	-	\$21.14
AIC TRAVEL TOTALS:							\$21.14	\$23.22	\$21.14
731.92000.11.4						AIC TRAVEL			\$0.28
25492	CJE	5397428	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$0.28	-
25589	CJE	5445734	02/28/22			Indirect Allocation Cost Pool 1	\$0.25	-	\$0.25
AIC TRAVEL TOTALS:							\$0.25	\$0.28	\$0.25
736.92000.10.4						AIC SUPPLIES			\$10.54
25492	CJE	5397596	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$10.54	-
25589	CJE	5445913	02/28/22			Indirect Allocation Cost Pool 1	\$12.53	-	\$12.53
AIC SUPPLIES TOTALS:							\$12.53	\$10.54	\$12.53
736.92000.11.4						AIC SUPPLIES			\$0.19
25492	CJE	5397597	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$0.19	-
25589	CJE	5445914	02/28/22			Indirect Allocation Cost Pool 1	\$0.17	-	\$0.17
AIC SUPPLIES TOTALS:							\$0.17	\$0.19	\$0.17
741.92000.10.4						AIC DUES, FEES, SUBSCRIPTIONS			\$181.58
25492	CJE	5397833	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$181.58	-
25589	CJE	5446163	02/28/22			Indirect Allocation Cost Pool 1	\$176.12	-	\$176.12
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$176.12	\$181.58	\$176.12
741.92000.11.4						AIC DUES, FEES, SUBSCRIPTIONS			\$0.24
25492	CJE	5397834	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$0.24	-
25589	CJE	5446164	02/28/22			Indirect Allocation Cost Pool 1	\$0.21	-	\$0.21
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$0.21	\$0.24	\$0.21
741.92000.22.4						AIC DUES, FEES, SUBSCRIPTIONS			\$0.12
25492	CJE	5397835	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$0.12	-
25589	CJE	5446165	02/28/22			Indirect Allocation Cost Pool 1	\$0.10	-	\$0.10
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$0.10	\$0.12	\$0.10
745.92000.10.4						AIC LEGAL FEES			\$29.21
25492	CJE	5397928	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch	-	\$29.21	-

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2022 through 2/28/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
25589	CJE	5446263	02/28/22			25491 Indirect Allocation Cost Pool 1	\$31.44	-	\$31.44
AIC LEGAL FEES TOTALS:							\$31.44	\$29.21	\$31.44
751.92000.10.4		AIC PRINTING/PUBLISHING							\$46.50
25492	CJE	5398113	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$46.50	-
25589	CJE	5446458	02/28/22			Indirect Allocation Cost Pool 1	\$42.91	-	\$42.91
AIC PRINTING/PUBLISHING TOTALS:							\$42.91	\$46.50	\$42.91
751.92000.11.4		AIC PRINTING/PUBLISHING							\$7.42
25492	CJE	5398114	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$7.42	-
25589	CJE	5446459	02/28/22			Indirect Allocation Cost Pool 1	\$6.65	-	\$6.65
AIC PRINTING/PUBLISHING TOTALS:							\$6.65	\$7.42	\$6.65
761.92000.10.4		AIC OTHER							\$18.90
25492	CJE	5398207	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$18.90	-
25589	CJE	5446557	02/28/22			Indirect Allocation Cost Pool 1	\$18.18	-	\$18.18
AIC OTHER TOTALS:							\$18.18	\$18.90	\$18.18
763.92000.10.4		AIC PROFESSIONAL DEVELOPMENT							\$3.26
25492	CJE	5398300	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$3.26	-
25589	CJE	5446655	02/28/22			Indirect Allocation Cost Pool 1	\$2.92	-	\$2.92
AIC PROFESSIONAL DEVELOPMENT TOTALS:							\$2.92	\$3.26	\$2.92
775.92000.10.4		AIC COMPUTER SUPPLIES/SOFTWARE							\$223.04
25492	CJE	5398484	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$223.04	-
25589	CJE	5446849	02/28/22			Indirect Allocation Cost Pool 1	\$219.03	-	\$219.03
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$219.03	\$223.04	\$219.03
775.92000.11.4		AIC COMPUTER SUPPLIES/SOFTWARE							\$1.59
25492	CJE	5398485	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$1.59	-
25589	CJE	5446850	02/28/22			Indirect Allocation Cost Pool 1	\$1.42	-	\$1.42
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$1.42	\$1.59	\$1.42
783.91000.10.4		AIC EQUIP RENT/MAINT							\$0.00
25432	AP	5354317	02/03/22		28005488	CANON FINANCIAL SERVICES INC - COPIER CONTRACT 2/10/22-3/9/22 - CONTRACT: 336387-2.	\$120.00	-	\$120.00
AIC EQUIP RENT/MAINT TOTALS:							\$120.00	\$0.00	\$120.00
783.92000.10.4		AIC EQUIP RENT/MAINT							\$43.56
25492	CJE	5398578	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$43.56	-
25589	CJE	5446948	02/28/22			Indirect Allocation Cost Pool 1	\$43.36	-	\$43.36
AIC EQUIP RENT/MAINT TOTALS:							\$43.36	\$43.56	\$43.36

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2022 through 2/28/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
786.92000.10.4						AIC POSTAGE			\$25.13
786.92000.10.4						AIC POSTAGE (CONTINUED)			
25492	CJE	5398671	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$25.13	-
25589	CJE	5447046	02/28/22			Indirect Allocation Cost Pool 1	\$21.64	-	\$21.64
AIC POSTAGE TOTALS:							<u>\$21.64</u>	<u>\$25.13</u>	<u>\$21.64</u>
788.92000.10.4						AIC PHONE			\$68.02
25492	CJE	5398943	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$68.02	-
25589	CJE	5447337	02/28/22			Indirect Allocation Cost Pool 1	\$74.95	-	\$74.95
AIC PHONE TOTALS:							<u>\$74.95</u>	<u>\$68.02</u>	<u>\$74.95</u>
788.92000.11.4						AIC PHONE			\$0.66
25492	CJE	5398944	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$0.66	-
25589	CJE	5447338	02/28/22			Indirect Allocation Cost Pool 1	\$1.30	-	\$1.30
AIC PHONE TOTALS:							<u>\$1.30</u>	<u>\$0.66</u>	<u>\$1.30</u>
788.92000.22.4						AIC PHONE			\$1.75
25492	CJE	5398945	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$1.75	-
25589	CJE	5447339	02/28/22			Indirect Allocation Cost Pool 1	\$3.35	-	\$3.35
AIC PHONE TOTALS:							<u>\$3.35</u>	<u>\$1.75</u>	<u>\$3.35</u>
789.92000.10.4						AIC DEPRECIATION EXPENSE			\$13.95
25492	CJE	5399038	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$13.95	-
25589	CJE	5447437	02/28/22			Indirect Allocation Cost Pool 1	\$14.30	-	\$14.30
AIC DEPRECIATION EXPENSE TOTALS:							<u>\$14.30</u>	<u>\$13.95</u>	<u>\$14.30</u>
790.92000.11.4						AIC AUDIT FEES			\$245.35
25492	CJE	5399131	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$245.35	-
25589	CJE	5447535	02/28/22			Indirect Allocation Cost Pool 1	\$220.10	-	\$220.10
AIC AUDIT FEES TOTALS:							<u>\$220.10</u>	<u>\$245.35</u>	<u>\$220.10</u>
792.92000.10.4						AIC INSURANCE			\$238.56
25492	CJE	5399224	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$238.56	-
25589	CJE	5447633	02/28/22			Indirect Allocation Cost Pool 1	\$214.01	-	\$214.01
AIC INSURANCE TOTALS:							<u>\$214.01</u>	<u>\$238.56</u>	<u>\$214.01</u>
793.92000.10.4						AIC COMPUTER SERVICES			\$112.30
25492	CJE	5399317	02/28/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25491)	-	\$112.30	-
25589	CJE	5447731	02/28/22			Indirect Allocation Cost Pool 1	\$100.67	-	\$100.67
AIC COMPUTER SERVICES TOTALS:							<u>\$100.67</u>	<u>\$112.30</u>	<u>\$100.67</u>

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2022 through 2/28/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
930.92000.10.4						AIC II JANITORIAL			\$150.24
25487	CJE	5381033	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$150.24	-
25590	CJE	5447829	02/28/22			Indirect Allocation Cost Pool II	\$153.84	-	\$153.84
AIC II JANITORIAL TOTALS:							\$153.84	\$150.24	\$153.84
932.92000.10.4						AIC II UTILITIES ELECTRIC			\$176.48
25487	CJE	5381126	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$176.48	-
25590	CJE	5447927	02/28/22			Indirect Allocation Cost Pool II	\$196.89	-	\$196.89
AIC II UTILITIES ELECTRIC TOTALS:							\$196.89	\$176.48	\$196.89
933.92000.10.4						AIC II UTILITIES WATER			\$7.22
25487	CJE	5381219	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$7.22	-
25590	CJE	5448025	02/28/22			Indirect Allocation Cost Pool II	\$7.28	-	\$7.28
AIC II UTILITIES WATER TOTALS:							\$7.28	\$7.22	\$7.28
934.92000.10.4						AIC II UTILITIES SEWER			\$7.36
25487	CJE	5381312	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$7.36	-
25590	CJE	5448123	02/28/22			Indirect Allocation Cost Pool II	\$7.40	-	\$7.40
AIC II UTILITIES SEWER TOTALS:							\$7.40	\$7.36	\$7.40
935.92000.10.4						AIC II GARBAGE/LANDFILL USE			\$7.82
25487	CJE	5381405	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$7.82	-
25590	CJE	5448221	02/28/22			Indirect Allocation Cost Pool II	\$8.13	-	\$8.13
AIC II GARBAGE/LANDFILL USE TOTALS:							\$8.13	\$7.82	\$8.13
936.92000.10.4						AIC II BUILDING SUPPLIES			\$9.67
25487	CJE	5381498	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$9.67	-
25590	CJE	5448319	02/28/22			Indirect Allocation Cost Pool II	\$8.67	-	\$8.67
AIC II BUILDING SUPPLIES TOTALS:							\$8.67	\$9.67	\$8.67
937.92000.10.4						AIC II LANDSCAPING EXPENSE			\$44.79
25487	CJE	5381591	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$44.79	-
25590	CJE	5448417	02/28/22			Indirect Allocation Cost Pool II	\$48.01	-	\$48.01
AIC II LANDSCAPING EXPENSE TOTALS:							\$48.01	\$44.79	\$48.01
938.92000.10.4						AIC II REPAIRS AND MAINTENANCE			\$495.53
25487	CJE	5381684	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$495.53	-
25590	CJE	5448515	02/28/22			Indirect Allocation Cost Pool II	\$456.56	-	\$456.56
AIC II REPAIRS AND MAINTENANCE TOTALS:							\$456.56	\$495.53	\$456.56
939.92000.10.4						AIC II HVAC REPAIRS AND MAINTENANCE			\$15.56
25487	CJE	5381777	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch	-	\$15.56	-

Bluegrass Area Development District

GL Account Ledger - Detail By Period

2/1/2022 through 2/28/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance	
25590	CJE	5448613	02/28/22			25485) Indirect Allocation Cost Pool II	\$20.86	-	\$20.86	
AIC II HVAC REPAIRS AND MAINTENANCE TOTALS:							<u>\$20.86</u>	<u>\$15.56</u>	<u>\$20.86</u>	
940.92000.10.4		AIC II ELEVATOR REPAIRS/MAINTENANCE								\$12.19
25487	CJE	5381870	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$12.19	-	
25590	CJE	5448711	02/28/22			Indirect Allocation Cost Pool II	\$11.53	-	\$11.53	
AIC II ELEVATOR REPAIRS/MAINTENANCE TOTALS:							<u>\$11.53</u>	<u>\$12.19</u>	<u>\$11.53</u>	
945.92000.10.4		AIC II PROPERTY INSURANCE								\$49.66
25487	CJE	5381963	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$49.66	-	
25590	CJE	5448809	02/28/22			Indirect Allocation Cost Pool II	\$44.55	-	\$44.55	
AIC II PROPERTY INSURANCE TOTALS:							<u>\$44.55</u>	<u>\$49.66</u>	<u>\$44.55</u>	
955.92000.10.4		AIC II DEPRECIATION BUILDING								\$256.08
25487	CJE	5382056	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$256.08	-	
25590	CJE	5448907	02/28/22			Indirect Allocation Cost Pool II	\$262.55	-	\$262.55	
AIC II DEPRECIATION BUILDING TOTALS:							<u>\$262.55</u>	<u>\$256.08</u>	<u>\$262.55</u>	
957.92000.10.4		AIC II DEPRECIATION IMPROVEMENTS								\$65.08
25487	CJE	5382149	02/28/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25485)	-	\$65.08	-	
25590	CJE	5449005	02/28/22			Indirect Allocation Cost Pool II	\$66.79	-	\$66.79	
AIC II DEPRECIATION IMPROVEMENTS TOTALS:							<u>\$66.79</u>	<u>\$65.08</u>	<u>\$66.79</u>	
TOTAL OF LEDGER:							<u><u>\$8,441.50</u></u>	<u><u>\$5,719.99</u></u>	<u><u>\$26,922.86</u></u>	

Bluegrass Area Development District
 Summary of Subcontract and Pass Thru Expenditures
 For the period of 7/1/21 through 2/28/22, with Year-to-Date

<u>Grant Name</u>	<u>February</u>	<u>Year-to-Date</u>
Aging MIPPA-AAA	4,551.00	26,416.00
Aging MIPPA-SHIP	3,000.00	20,855.00
CMS SHIP	0.00	50,957.00
Family Caregiver	17,349.49	168,218.97
Homecare	91,101.06	695,133.54
Joanie Bernard Bluegrass Cat Project	14,370.00	173,205.99
LTC Ombudsman State	9,258.25	99,112.00
NSIP USDA	58,578.41	157,821.34
Participant Directed Services	1,147,246.77	10,539,154.13
Title III	78,894.83	844,749.23
Title III C1	13,815.43	366,713.31
Title III C2	84,860.65	943,825.45
Title III D	1,525.00	10,938.80
Title VII Ombudsman	-9,258.25	0.00
Title VII-Elder Abuse	0.00	8,244.86
Well Care Works	0.00	36.50
WIOA Adult Program	6,627.13	1,449,296.67
WIOA Dislocated Worker Admin	0.00	2,128.85
WIOA Dislocated Worker Program	1,656.78	251,016.41
WIOA NEG COVID 19	0.00	325,413.68
WIOA Trade	0.00	29,444.41
WIOA Youth Admin	0.00	5,882.22
WIOA Youth In School Program	118.34	17,188.97
WIOA Youth Out of School Program	3,431.91	558,018.05
Total	<u>1,527,126.80</u>	<u>16,743,771.38</u>

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 2/1/2022 to 2/28/2022

Check No.^	Date	Status*	Payee Name	Invoice Description	Amount
BANK ID: TB01 - TRADITIONAL BANK					101.00000.00.0
63418	#####	P	WALTHER, GAY & MACK, PLC		\$2,251.28
63418	#####	V	2/2/22 WALTHER, GAY & MACK, PLC		(\$2,251.28)
63419	#####	P	ACTION BUSINESS SUPPLIERS	OFFICE SUPPLIES - 1099 FORMS	\$249.16
63420	#####	P	ALLSTATE HEATING AND COOLING	HVAC ANNUAL MAINT.JAN-MARCH	\$1,600.00
63421	#####	P	AMERICAN EXPRESS	JANUARY 2022 STATEMENT	\$18,618.66
63422	#####	P	BLUEGRASS OFFICE SYSTEMS	COLOR COPIES 11/1/21-2/1/22	\$452.66
63423	#####	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 2/10/22-3/9/22	\$1,081.50
63424	#####	P	CANTEEN	COFFEE SUPPLIES - 1/13/22	\$201.04
63425	#####	P	GORRELL'S COMPUTER SERVICES	PROBOOKS & CABLE	\$4,479.75
63426	#####	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - WIOA - 1/25/22	\$17.23
63427	#####	P	KENTUCKY INTERATIVE/KY.GOV	NURSING LICENSE VALIDATION-	\$0.80
63428	#####	P	KY COUNCIL OF AREA	KNOWBE4SECURITY AWARENESS	\$281.61
63429	#####	P	MCGREGOR & ASSOCIATESINC	JANUARY 2022 HRA ADMIN	\$50.00
63430	#####	P	PRATT'S LAWN AND LANDSCAPE INC	SNOW REMOVAL - 1/28/2022	\$547.75
63431	#####	P	PURCHASE POWER	POSTAGE METER REFILL 12/10/21-	\$2,250.00
63432	#####	P	QX.NET	INTERNET SERVICE - 02/2022	\$1,602.98
63433	#####	P	REPUBLIC SERVICES #993	WASTE CONTAINER RENTAL 2/2022	\$208.55
63434	#####	P	SOUTHEAST REGIONAL DIRECTORS I	SERDI MEMBERSHIP DUES 1/1-	\$800.00
63435	#####	P	WALTHER, GAY & MACK, PLC	GENERAL CONSULTATION 11/9-	\$1,000.00
63436	#####	P	MCGREGOR & ASSOCIATES - NM	JANUARY 2022 HRA	\$153.49
0	#####	A	WALTHER, GAY & MACK, PLC	AUDIT 11/11/-12/28/21	
* 63438	#####	P	BLUEGRASS ADD-PAYROLL - NM	02/11/22 NET PAYROLL #3	\$72,148.44
63439	#####	P	KENTUCKY STATE TREASURER - NM	BGADD FEBRUARY 11, 2022 SWT	\$4,657.01
63440	#####	P	MCGREGOR & ASSOCIATES - NM	FEBRUARY 2022 HRA	\$1,151.89
63441	#####	P	TRADITIONAL BANK - NO MAIL	FED/MED/SS	\$24,432.26
63442	#####	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$47.00
63443	#####	P	KENTUCKY DEFERRED	Roth IRA	\$2,120.00
63444	#####	P	ADA LABUS	JANUARY 2022 TRAVEL	\$44.00
63445	#####	P	AFLAC	AFLAC INSURANCE - JANUARY 2022	\$712.70
63446	#####	P	AT&T MOBILITY	ELEVATOR EMERGENCY PHONE -	\$80.83
63447	#####	P	CELESTE ROBINSON	JANUARY EXPENSE-FOOD-	\$72.61
63448	#####	P	DAVID DUTTLINGER	JANUARY 2022 TRAVEL	\$58.08
63449	#####	P	GORRELL'S COMPUTER SERVICES	PROBOOKS & CABLE	\$1,110.00
63450	#####	P	GREYSON EVANS	JANUARY 2022 TRAVEL	\$27.28
63451	#####	P	KELLI FOSTER	JANUARY 2022 TRAVEL	\$16.72
63452	#####	P	KPHRA	KPHRA 2022 MEMBERSHIP FEE	\$175.00
63453	#####	P	MCGREGOR & ASSOCIATESINC	2021 PREPARATION OF MANDATORY	\$850.00
63454	#####	P	NATALIE FLORES-ESQUIVEL	KENTUCKIANS FOR BETTER	\$549.13
63455	#####	P	PRATT'S LAWN AND LANDSCAPE INC	LANDSCAPING - 2/2022	\$895.89
63456	#####	P	THE BOURBON COUNTY CITIZEN	ANNUAL SUBSCRIPTION	\$35.00
63457	#####	P	ALLRITE PEST CONTROL	PEST CONTROL SERVICE - 2/2/2022	\$115.00
63458	#####	P	ALLSTATE HEATING AND COOLING	LABOR & MATERIALS - HVAC	\$1,580.60
63459	#####	P	AMBIUS (04)	PLANT RENTAL - 2/2022	\$192.00
63460	#####	P	BRINGING IN THE GREEN, LLC	MARKETING CONSULTING - 2/1/22	\$937.50
63461	#####	P	CINTAS CORPORATION #312	MAT SERVICE - 2/11/22	\$481.14
63462	#####	P	DOLLY HOLLAN	SETA CONFERENCE 9/26-9.29/2021	\$157.18
63463	#####	P	FORTUNE PLAZA, LLC	LEXINGTON CAREER CENTER RENT-	\$9,901.30
63464	#####	P	KENTUCKY AMERICAN WATER	FIRE SERVICE 1/8-2/4/22	\$184.46
63465	#####	P	KY RIVER FOOTHILLS DEV.COUNCIL	RICHMOND CAREER CENTER RENT -	\$1,750.00
63466	#####	P	MASTERCARD/REPUBLIC BANK	FEBRUARY 2022 STATEMENT	\$2,816.22
63467	#####	P	MCCLATCHY COMPANY LLC	RFP - AGING AD - 1/4/22	\$272.10
63468	#####	P	NETWORKFLEET, INC.	GPS MONTHLY FEES - JANUARY 2022	\$32.20
63469	#####	P	OFFICE DEPOT CARD PLAN	OFFICE SUPPLIES - ADMIN 1/5/22	\$719.51
63470	#####	P	PITNEY BOWES GLOBAL FINANCIAL	POSTAGE METER RENTAL	\$1,060.77
63471	#####	P	QX.NET	INTERNET SERVICE 12/2021	\$1,602.98
63472	#####	P	THE LEXINGTON HERALD-LEADER CO	ANNUAL SUBSCRIPTION 3/4/22-3/3/23	\$337.94
63473	#####	P	WALTHER, GAY & MACK, PLC	AMERICAN RECOVERY PLAN ACT	\$2,085.00
63474	#####	P	WILDCAT SHREDDING, LLC	SHREDDING - 12/3/21	\$1,337.00
63475	#####	P	WINDSTREAM COMMUNICATIONS	PHONE 2/2022	\$833.22
63476	#####	P	SUPERFLEET MASTERCARD - ACH	FUEL FOR FORD 5 & 6 -12/7/21-1/6/22	\$392.39
63477	#####	P	SUPERFLEET MASTERCARD - ACH	FUEL FOR FORD 5 & 6 - 1/7/22-2/6/22	\$233.68

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 2/1/2022 to 2/28/2022

Check No. ^	Date	Status*	Payee Name	Invoice Description	Amount
63478	#####	P	AFLAC	AFLAC INSURANCE - FEBRUARY 2022	\$712.70
63479	#####	P	AMANDA COLLINS	DECEMBER 2021 TRAVEL	\$102.52
63480	#####	P	ANTHEM BLUE CROSS BLUE SHIELD	HEALTH, DENTAL, VISION INS.-	\$32,020.38
63481	#####	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$47.00
63482	#####	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 3/10/22-4/9/22	\$816.50
63483	#####	P	CANTEEN	COFFEE SUPPLIES - 2/14/22	\$233.42
63484	#####	P	D-C ELEVATOR COMPANY, INC.	ELEVATOR MAINTENANCE - 2/1/22	\$135.87
63485	#####	P	GORRELL'S COMPUTER SERVICES	LAPTOP FOR ROBIN RICHMOND	\$1,351.50
63486	#####	P	KENTUCKY COUNTY	FY22 KCJEA ASSOCIATE	\$200.00
63487	#####	P	KENTUCKY DEFERRED	Roth IRA	\$2,120.00
63488	#####	P	KENTUCKY UTILITIES	ELECTRIC 1/6-2/4/22	\$8,841.03
63489	#####	P	LEXINGTON-FAYETTE URBAN COUNT	LFUCG FEBRUARY 2022 LICENSE	\$4,823.21
63490	#####	P	LEXINGTON-FAYETTE URBAN	SEWER AND LANDFILL USE1/7/22-	\$231.49
63491	#####	P	LOGAN HART	JANUARY 2022 TRAVEL	\$45.76
63492	#####	P	MARGARET STULTS	DECEMBER 2021 TRAVEL	\$102.52
63493	#####	P	MCGREGOR & ASSOCIATES, INC,	FEBRUARY 2022 COBRA	\$70.00
63494	#####	P	NATALIE FLORES-ESQUIVEL	JANUARY 2022 TRAVEL	\$19.36
63495	#####	P	OCD CLEANING SERVICES	OFFICE CLEANING - 3/2022	\$3,750.00
63496	#####	P	PARTNERS IN CARE FOUNDATION	HOMEMEDS LICENSE FEE JAN-	\$994.50
63497	#####	P	PRATT'S LAWN AND LANDSCAPE INC	SNOW REMOVAL - 2/6/22	\$897.50
63498	#####	P	QX.NET	INTERNET SERVICE - 3/2022	\$1,571.30
63499	#####	P	ROBIN RICHMOND	JANUARY 2022 TRAVEL & EXPENSE	\$30.70
63500	#####	P	SPACE CENTER STORAGE	STORAGE RENTAL 3/8-4/7/22	\$954.00
63501	#####	P	TAYLOR COBB	JANUARY 2022 TRAVEL	\$25.34
63502	#####	P	BLUEGRASS ADD-PAYROLL - NM	02/25/22 NET PAYROLL #04	\$72,215.48
63503	#####	P	KENTUCKY STATE TREASURER - NM	BGADD FEBRUARY 25, 2022 SWT	\$4,667.25
63504	#####	P	KENTUCKY STATE TREASURER - NM	FEBRUARY 2022 LIFE INSURANCE	\$464.64
63505	#####	P	MCGREGOR & ASSOCIATES - NM	FEBRUARY 2022 HRA	\$1,847.76
63506	#####	P	TRADITIONAL BANK - NO MAIL	FED/MED/SS	\$24,461.73
BANK TB01 REGISTER TOTAL:					\$333,554.67

BANK ID: TB02 - TRADITIONAL BANK

102.00000.00.0

35501	#####	E	NORTHERN KY LEGAL AID SOCIETY	LEGAL AID AUGUST 2021	\$4,756.00
35502	#####	P	BLUEGRASS AREA DEV DISTRICT	AUGUST 2021 AGING TRANSFER	\$161,041.76
35503	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$39.75
35504	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$210.00
35505	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$104.91
35506	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$210.00
35507	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$884.72
35508	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$73.05
35509	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$473.53
35510	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$405.00
35511	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$320.00
35512	#####	P	GROGAN'S INC.	INDIVIDUAL - NFSCP***	\$778.52
35513	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$228.75
35514	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$280.00
35515	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$125.60
35516	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$50.99
35517	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$139.12
35518	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$456.00
35519	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,441.28
35520	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$327.30
35521	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$17.00
35522	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$158.98
35523	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$220.00
35524	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,819.62
35525	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$625.00
35526	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$687.67
35527	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$414.40
35528	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$305.96
35529	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$422.80
35530	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$359.28
35531	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$700.00
35532	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$485.00

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 2/1/2022 to 2/28/2022

Check No. ^	Date	Status*	Payee Name	Invoice Description	Amount
35533	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,260.00
35534	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,024.45
35535	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$314.64
35536	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$400.00
35537	#####	P	GROGAN'S INC.	INDIVIDUAL - NFSCP***	\$716.96
35538	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$319.07
35539	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$26.33
35540	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$280.00
35541	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$87.95
35542	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$323.00
35543	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$291.00
35544	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$157.80
35545	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$34.19
35546	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$354.98
35547	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$53.98
35548	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$255.00
35549	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$95.28
35550	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$142.52
35551	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$400.00
35552	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$250.00
35553	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$266.35
35554	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$310.00
35555	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$165.30
35556	#####	E	INDEPENDENCE ASSISTANCE	INDIVIDUAL - NFSCP***	\$6,750.00
35557	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$649.18
35558	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$26.00
35559	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$210.00
35560	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$598.62
35561	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$350.00
35562	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$102.72
35563	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,175.00
35564	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$180.00
35565	#####	P	GROGAN'S INC.	INDIVIDUAL - NFSCP***	\$747.63
35566	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$31.79
35567	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$34.00
35568	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$223.25
35569	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$91.67
35570	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$243.73
35571	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$24.00
35572	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$30.98
35573	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$200.00
35574	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,440.00
35575	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$120.48
35576	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$1,587.75
35577	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$2,200.00
35578	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$300.00
35579	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$306.97
35580	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$208.90
35581	#####	P	INDIVIDUAL - NFSCP***	INDIVIDUAL - NFSCP***	\$227.96
35582	#####	E	INDEPENDENCE ASSISTANCE	INDIVIDUAL - NFSCP***	\$1,860.00
35583	#####	E	ALL WAYS CARING HOME CARE	ALL WAYS CARINGHOMECAREDECEM	\$1,455.00
35584	#####	E	BG COMMUNITY ACTION	WOODFORD COUNTY DECEMBER	\$5,847.00
35585	#####	E	BG COMMUNITY ACTION	SCOTT COUNTY DECEMBER 2021	\$9,864.50
35586	#####	E	BG COMMUNITY ACTION	NSIP DECEMBER 2021	\$37,490.67
35587	#####	E	BG COMMUNITY ACTION	NUTRITION DECEMBER 2021	\$100,134.68
35588	#####	E	BG COMMUNITY ACTION	MERCER COUNTY DECEMBER 2021	\$7,396.95
35589	#####	E	BG COMMUNITY ACTION	JESSAMINE COUNTY DECEMBER	\$13,589.00
35590	#####	E	BG COMMUNITY ACTION	GARRARD COUNTY DECEMBER 2021	\$4,475.50
35591	#####	E	BG COMMUNITY ACTION	CASE MANAGEMENT DECEMBER	\$17,992.12
35592	#####	E	BG COMMUNITY ACTION	BOURBON COUNTY DECEMBER 2021	\$9,698.00
35593	#####	E	BG COMMUNITY ACTION	ANDERSON COUNTY DECEMBER	\$7,697.00
35594	#####	E	ESTILL COUNTY FISCAL COURT	ESTILL COUNTY DECEMBER 2021	\$3,926.00
35595	#####	E	FRANKLIN CO COUNCIL ON AGING	FRANKLIN COUNTY DECEMBER 2021	\$13,353.00
35596	#####	E	HARRISON CO COMMISSION ON AGIN	HARRISON COUNTY DECEMBER 2021	\$9,907.00

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 2/1/2022 to 2/28/2022

Check No. ^	Date	Status*	Payee Name	Invoice Description	Amount
35597	#####	E	INDEPENDENCE ASSISTANCE	INDEPENDENCE ASSISTANCECECEME	\$34,420.00
35598	#####	E	KENTUCKY RIVER FOOTHILLS CAP	RICHMOND/MADISON DECEMBER	\$14,348.50
35599	#####	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL COUNTY DECEMBER 2021	\$4,455.50
35600	#####	E	KENTUCKY RIVER FOOTHILLS CAP	CLARK COUNTY DECEMBER 2021	\$12,863.00
35601	#####	E	KENTUCKY RIVER FOOTHILLS CAP	BEREA/MADISON DECEMBER 2021	\$10,667.49
35602	#####	E	LIFELINE HOMECARE INC	LIFELINE HOMECARE DECEMBER	\$33,644.95
35603	#####	E	NICHOLAS CO SENIOR CITIZENS CE	NICHOLAS COUNTY DECEMBER 2021	\$4,529.00
35604	#####	E	NURSING HOME OMBUDSMAN	OMBUDSMAN DECEMBER 2021	\$17,503.11
35605	#####	E	NORTHERN KY LEGAL AID SOCIETY	LEGAL AID DECEMBER 2021	\$41,259.12
35606	#####	P	BLUEGRASS AREA DEV DISTRICT	DECEMBER 2021 AGING TRANSFER	\$51,656.73
35607	#####	P	VICTORIA WELLS	TAI CHI DECEMBER 2021	\$1,225.00
35608	#####	E	BG COMMUNITY ACTION	NSIP DECEMBER 2021	\$61,752.26
35609	#####	P	MASTERCARD2/REPUBLIC BANK	JANUARY STATEMENT	\$4,297.64
BANK TB02 REGISTER TOTAL:					\$741,460.14

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

47068	#####	P	BLUEGRASS AREA DEV DISTRICT	DECEMBER 2021 WIOA TRANSFER	\$125,075.57
47069	#####	E	RESCARE WORKFORCE SERVICES	RESCARE DECEMBER 2021	\$202,955.71
BANK TB03 REGISTER TOTAL:					\$328,031.28

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

1175	#####	P	DANVILLE-BOYLE COUNTY HUMANE	BLUEGRASS CAT BOYLE CO	\$4,875.00
1176	#####	P	FRANKLIN COUNTY HUMANE	BLUEGRASS CATFRANKLINCO	\$2,000.00
1177	#####	P	FRIENDS OF ANIMALS OFJESSAMINE	BLUEGRASS CATJESSAMINECOJANU/	\$775.00
1178	#####	P	TUFFY'S SPAY AND NEUTER CLINIC	BLUEGRASS CAT LINCOLN CO	\$760.00
1179	#####	P	DANVILLE-BOYLE COUNTY HUMANE	BLUEGRASS CAT BOYLE CO JULY	\$2,405.00
1180	#####	P	FRANKLIN COUNTY HUMANE	BLUEGRASS CAT FRANKLIN CO	\$650.00
1181	#####	P	FRIENDS OF ANIMALS OFJESSAMINE	BLUEGRASS CAT JESSAMINECOFEBR	\$535.00
1182	#####	P	LEWIS VETERINARY	BLUEGRASS CAT MADISON CO	\$325.00
1183	#####	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT CLARK CO	\$4,290.00
1184	#####	P	DANVILLE-BOYLE COUNTY HUMANE	BLUEGRASS CAT BOYLE CO SEPT	\$4,160.00
1185	#####	P	HARRISON VETERINARY CLINIC	BLUEGRASS CAT HARRISON CO	\$1,300.00
1186	#####	P	NOBLE VIEW VETERINARY CLINIC	BLUEGRASS CAT SCOTT CO	\$65.00
1187	#####	P	TUFFY'S SPAY AND NEUTER CLINIC	BLUEGRASS CAT LINCOLN CO	\$640.00
BANK TB09 REGISTER TOTAL:					\$22,780.00

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

15528	#####	P	KENTUCKY STATE TREASURER	KY TAX	\$451.48
15529	#####	P	TRADITIONAL BANK	FED/MED/SS	\$2,302.68
15530	#####	P	KENTUCKY STATE TREASURER	KY TAX	\$22,830.75
15531	#####	P	TRADITIONAL BANK	FED/MED/SS	\$77,789.16
15532	#####	P	CHAPTER 13 TRUSTEE-EDKY	Garnishment	\$50.77
15533	#####	P	CHILD SUPPORT ENFORCEMENT	Garnishment	\$372.94
15534	#####	P	FOWLER BELL PLLC	Garnishment	\$159.30
15535	#####	P	KENTUCKY STATE TREASURER	Garnishment	\$117.37
15536	#####	P	CENT. KY INTERPRETER REFERRAL	INDIVIDUAL - PDS****	\$110.00
15537	#####	P	COLLINS RESPIRATORY CARE, INC	INDIVIDUAL - PDS****	\$640.00
15538	#####	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$59.48
15539	#####	P	GROGAN'S HEALTHCARE SUPPLY	INDIVIDUAL - PDS****	\$200.88
15540	#####	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$151.96
15541	#####	P	LEXINGTON DECK SUPPLIES	INDIVIDUAL - PDS****	\$1,800.00
15542	#####	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$36.04
15543	#####	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$47.59
15544	#####	P	MEDICAL GUARDIAN	INDIVIDUAL - PDS****	\$26.95
15545	#####	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$607.68
15546	#####	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$23.02
15547	#####	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$218.00
15548	#####	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$1,303.26
15549	#####	E	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$600.00
15550	#####	E	RESOARCES, INC	INDIVIDUAL - PDS****	\$3,053.60
15551	#####	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$1,800.00
* 15541	#####	V	2/10/22 LEXINGTON DECK SUPPLIES	INDIVIDUAL - PDS****	(\$1,800.00)
15552	#####	P	GEORGETOWN/SCOTT COUNTY REV	SCOTT COUNTY TAX	\$1,803.54
15553	#####	P	LFUCG	LEXINGTON CITY TAX	\$7,986.36

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 2/1/2022 to 2/28/2022

Check No.^	Date	Status*	Payee Name	Invoice Description	Amount
15554	#####	P	REPUBLIC BANK	JANUARY 2022 STATEMENT	\$600.75
15555	#####	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$48.42
15556	#####	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$972.21
15557	#####	E	RESOARCES, INC	INDIVIDUAL - PDS****	\$2,798.40
15558	#####	E	LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	\$972.21
15559	#####	E	RESOARCES, INC	INDIVIDUAL - PDS****	\$2,798.40
15560	#####	P	LFUCG	LEXINGTON CITY TAX	\$9,137.68
15561	#####	P	BOYLE COUNTY TAX	BOYLE COUNTY TAX	\$32.66
15562	#####	P	JESSAMINE COUNTY FISCAL COURT	JESSAMINE COUNTY TAX	\$16.20
* 15561	#####	V	2/28/22 BOYLE COUNTY TAX	BOYLE COUNTY TAX	(\$32.66)
* 15563	#####	P	BOYLE COUNTY TAX	TAX FEE	\$16.33
* 15562	#####	V	2/28/22 JESSAMINE COUNTY FISCAL COURT	JESSAMINE COUNTY TAX	(\$16.20)
* 15564	#####	P	JESSAMINE COUNTY FISCAL COURT	TAX FEE	\$8.10
* 15556	#####	V	2/24/22 LEXINGTON CAREGIVERS LLC	INDIVIDUAL - PDS****	(\$972.21)
15557	#####	V	2/24/22 RESOARCES, INC	INDIVIDUAL - PDS****	(\$2,798.40)
	#####		AP PAYABLES	MAINS'L-FED/MED/SS/DED/LOCAL	\$104,232.13
BANK TB12 REGISTER TOTAL:					<u>\$240,556.83</u>

BANK ID: TRADITIONAL BANK - CDO Payroll

EFT/CHECK	#####	P	PDS (CDO) PAYROLL*****		\$8,189.63
EFT/CHECK	#####	P	PDS (CDO) PAYROLL*****		\$464,041.39
EFT/CHECK	#####	P	PDS (CDO) PAYROLL*****		\$424,252.12
BANK CDO PAYROLL REGISTER TOTAL:					<u>\$896,483.14</u>

GRAND TOTAL : \$2,562,866.06

* 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.