

Bluegrass Area Development District
Statement of Financial Position

As of 1/31/2022

Assets

Current Assets

CASH OPERATING	\$229,414.96	
CASH AGING	141,945.71	
CASH WIOA	5,297.40	
INVESTMENTS MM	295,287.28	
INVESTMENTS CD	324,258.05	
CASH BLUEGRASS CAT	266,961.48	
CASH CDO PAYROLL	(25,929.81)	
CASH CDO OPERATING	(125,046.03)	
CASH TENANT	6,226.24	
PREPAID EXPENSE	33,522.23	
A/R FEDERAL	1,636,816.31	
A/R STATE	(2,094,872.47)	
A/R LOCAL	744,297.88	
A/R OTHER	204,568.91	
REIMBURSABLE RECEIVABLE	1,645.56	
UNAPPLIED CASH ON ACCOUNT	(23,366.89)	
CDO ALLOWANCE FOR BAD DEBT	(273,574.93)	
Total Current Assets		\$1,347,451.88

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	(404,435.56)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(11,470.89)	
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	(493,958.54)	
ACCUMULATED DEPRECIATION PARKING LOT	(23,512.64)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(73,668.97)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(85,100.72)	
Total Property & Equipment		\$2,212,973.55

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

\$6,128,211.43

Liabilities and Net Assets**Current Liabilities**

ACCOUNTS PAYABLE BLUEGRASS CAT	\$8,410.00	
ACCOUNTS PAYABLE OPERATING	(24,499.46)	
ACCOUNTS PAYABLE AGING	650,248.71	
ACCOUNTS PAYABLE WIOA	644,286.46	
ACCOUNTS PAYABLE CDO	113,167.35	
INTEREST PAYABLE AGING	679.33	
INTEREST PAYABLE WIOA	278.33	
COUNTY SCHOOL TAX PAYABLE	460.12	
125 VOUCHER DEDUCTION PAYABLE	(4,863.64)	
MISCELLANEOUS WITHHOLDINGS	175.30	
PENSION CERS EMPLOYEE	1,503.38	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	765.75	
VISION INSURANCE PAYABLE	510.99	
DENTAL INSURANCE PAYABLE	(338.75)	
HEALTH INSURANCE PAYABLE	14,031.20	
LIFE INSURANCE PAYABLE	88.28	
ANNUAL LEAVE PAYABLE	347,031.46	
HOLIDAY LEAVE PAYABLE	(54,547.61)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	50,810.66	
OWED TO GRANTOR	23,837.77	
EMPLOYEE'S ASSOCIATION DUES	8.00	
CREDIT CARDS PAYABLE	(4,326.75)	
UNEARNED REVENUE	201,060.69	
ACCRUED PAYABLES CDO	82,000.00	
FICA PAYABLE CDO	(113,321.40)	
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	2,587.75	
BACKGROUND CHECKS CDO	4,729.80	
BACKGROUND CHECKS KARES	(5,902.60)	
Total Current Liabilities		\$1,954,789.81

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

\$13,947,762.89**Net Assets**

FUND BALANCE	(\$6,287,736.63)	
Current Year FUND BALANCE	(1,531,814.83)	

Total Net Assets

(\$7,819,551.46)**Total Liabilities and Net Assets**

\$6,128,211.43

Bluegrass Area Development District
Statement of Activities
For the period of 1/1/2022 through 1/31/2022

Revenues

FEDERAL REVENUE	\$1,343,401.04
STATE REVENUE	568,502.17
LOCAL REVENUE	114,161.85
LOCAL REVENUE - INTEREST/OTHER	250,544.73
Total Revenues	<u>\$2,276,609.79</u>

Expenses

DIRECT SALARIES	\$129,198.88
DIRECT SALARIES CDO	1,128,297.76
DIRECT BENEFITS	97,040.52
DIRECT BENEFITS CDO	68,086.01
DIRECT ANNUAL LEAVE	9,724.43
DIRECT POSTAGE	2,084.06
DIRECT PHONE	3,194.56
DIRECT TRAVEL	649.52
DIRECT SUPPLIES	841.51
DIRECT COMPUTER SUPPLIES/SOFTW	14,745.00
DIRECT FEES	196.30
DIRECT LEGAL FEES	2,664.75
DIRECT PRINTING & PUBLISHING	4,013.94
DIRECT OTHER	720.70
DIRECT TEMP SERVICES	2,790.98
DIRECT MEETING EXPENSE	3,517.79
DIRECT PROFESSIONAL DEVELOP	1,525.00
TENANT BUILDING COSTS	5,179.86
C/S CONTRACTS	358,682.52
C/S CAREER CENTER	22,292.18
CONTRACT SERVICES AGING	471,173.75
INDIRECT SALARIES	40,881.32
INDIRECT BENEFITS	33,357.44
INDIRECT TRAVEL	48.45
INDIRECT SUPPLIES	1,033.15
INDIRECT DUES, FEES, SUBSCRIPT	1,706.33
INDIRECT LEGAL FEES	1,000.00
INDIRECT PRINTING/PUBLISHING	715.52
INDIRECT OTHER	318.10
INDIRECT PROFESSIONAL DEVELOPM	(0.05)
INDIRECT COMPUTER SUPPLIES/SOF	2,142.90
INDIRECT EQUIP RENT/MAINT	1,101.48
INDIRECT POSTAGE EXPENSE	1,666.01
INDIRECT PHONE EXPENSE	1,825.13
INDIRECT EQUIP DEPRECIATION	341.13
INDIRECT AUDIT FEES	0.02
INDIRECT OFFICE INSURANCE	(0.05)
INDIRECT COMPUTER SERVICE	6,510.08
INDIRECT II JANITORIAL	3,637.43
INDIRECT II UTILITIES ELECTRIC	6,725.24
INDIRECT II UTILITIES WATER	166.35
INDIRECT II UTILITIES SEWER	172.96
INDIRECT II GARBAGE/LANDFILL U	213.78
INDIRECT II BUILDING SUPPLIES	506.31
INDIRECT II LANDSCAPING EXPENS	4,260.96
INDIRECT II REPAIRS AND MAINT	12,922.27
INDIRECT II HVAC REPAIRS AND M	0.09
INDIRECT II ELEVATOR REPAIRS/M	107.86
INDIRECT II PROPERTY INSURANCE	0.03
INDIRECT II DEPRECIATION BUILDI	6,262.59
INDIRECT II DEPRECIATION IMPRV	1,591.38
Total Expenses	<u>\$2,455,834.23</u>

Bluegrass Area Development District
Statement of Activities
For the period of 1/1/2022 through 1/31/2022

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets	(\$179,224.44)
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Net Assets At Beginning Of Period	<u>(\$7,640,327.02)</u>
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Net Assets At End Of Period	<u><u>(\$7,819,551.46)</u></u>
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Bluegrass Area Development District

Statement of Activities (YTD)

As of 1/31/2022

Revenues

FEDERAL REVENUE	\$4,823,049.84
STATE REVENUE	11,086,759.92
LOCAL REVENUE	286,021.66
LOCAL REVENUE - CONTRIBUTIONS	149,655.98
LOCAL REVENUE - INTEREST/OTHER	425,159.19
LOCAL REVENUE - RENT	48,248.48
Total Revenues	<hr/> \$16,818,895.07

Expenses

DIRECT SALARIES	\$1,115,747.62
DIRECT SALARIES CDO	8,915,453.63
DIRECT BENEFITS	723,693.22
DIRECT BENEFITS CDO	439,377.15
DIRECT ANNUAL LEAVE	73,562.00
DIRECT POSTAGE	12,250.77
DIRECT PHONE	21,558.74
DIRECT TRAVEL	9,635.41
DIRECT COMMITTEE/BOARD TRAVEL	1,929.73
DIRECT EQUIPMENT PURCHASE	1,200.00
DIRECT SUPPLIES	13,478.68
DIRECT COMPUTER SUPPLIES/SOFTW	54,554.68
DIRECT FEES	16,639.18
DIRECT LEGAL FEES	8,146.75
DIRECT PRINTING & PUBLISHING	17,156.22
DIRECT OTHER	5,901.31
DIRECT TEMP SERVICES	27,732.39
DIRECT MEETING EXPENSE	4,596.29
DIRECT PROFESSIONAL DEVELOP	17,229.11
DIRECT GIS MILEAGE EXPENSE	(17.60)
TENANT BUILDING COSTS	29,463.60
C/S CONTRACTS	2,668,030.27
C/S CAREER CENTER	115,213.32
C/S EMPLOYERS ASSESSMENTS	2,184.00
CONTRACT SERVICES AGING	3,076,386.21
INDIRECT SALARIES	300,325.84
INDIRECT BENEFITS	235,386.88
INDIRECT TRAVEL	4,024.11
INDIRECT SUPPLIES	1,837.74
INDIRECT DUES, FEES, SUBSCRIPT	31,144.39
INDIRECT LEGAL FEES	5,000.01
INDIRECT PRINTING/PUBLISHING	9,230.36
INDIRECT OTHER	3,235.49
INDIRECT PROFESSIONAL DEVELOPM	557.40
INDIRECT COMPUTER SUPPLIES/SOF	38,453.11
INDIRECT EQUIP RENT/MAINT	7,457.08
INDIRECT POSTAGE EXPENSE	4,302.66
INDIRECT PHONE EXPENSE	12,056.60
INDIRECT EQUIP DEPRECIATION	2,387.73
INDIRECT AUDIT FEES	42,000.01
INDIRECT OFFICE INSURANCE	40,837.63
INDIRECT COMPUTER SERVICE	19,224.97

Bluegrass Area Development District

Statement of Activities (YTD)

As of 1/31/2022

INDIRECT II JANITORIAL	25,718.91
INDIRECT II UTILITIES ELECTRIC	30,211.22
INDIRECT II UTILITIES WATER	1,236.08
INDIRECT II UTILITIES SEWER	1,260.25
INDIRECT II GARBAGE/LANDFILL U	1,337.85
INDIRECT II BUILDING SUPPLIES	1,655.14
INDIRECT II LANDSCAPING EXPENS	7,667.85
INDIRECT II REPAIRS AND MAINTEN	84,828.48
INDIRECT II HVAC REPAIRS AND M	2,664.36
INDIRECT II ELEVATOR REPAIRS/M	2,086.38
INDIRECT II PROPERTY INSURANCE	8,500.40
INDIRECT II DEPRECIATION BUILDI	43,838.23
INDIRECT II DEPRECIATION IMPRV	11,140.06
Total Expenses	<u>\$18,350,709.90</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets	(\$1,531,814.83)
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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>(\$7,819,551.46)</u></u>
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Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 1/31/2022

Year to Date

Cash Flows from Operating Activities

Change in net assets	(\$1,531,814.83)
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Adjustments

(To convert net assets to cash basis)

Decrease in A/R FEDERAL	\$22,391.20
Decrease in A/R STATE	\$3,074,921.20
Increase in A/R LOCAL	(\$655,692.44)
Increase in CDO ALLOWANCE FOR BAD DEBT	(\$95,606.84)
Increase in A/R OTHER	(\$5,074.05)
Increase in REIMBURSABLE RECEIVABLE	(\$1,645.56)
Decrease in A/R UNBILLED	\$19,589.61
Decrease in UNAPPLIED CASH ON ACCOUNT	\$23,366.89
Decrease in PREPAID EXPENSE	\$30,519.21
Increase in Depreciation Expense	\$1,505.34
Increase in Depreciation Expense	\$882.36
Increase in Depreciation Expense	\$38,850.68
Increase in Depreciation Expense	\$4,987.54
Increase in Depreciation Expense	\$6,491.86
Increase in Depreciation Expense	\$4,648.18
Decrease in ACCOUNTS PAYABLE OPERATING	(\$186,090.25)
Decrease in ACCOUNTS PAYABLE AGING	(\$152,278.95)
Decrease in ACCOUNTS PAYABLE WIOA	(\$489,051.64)
Decrease in ACCOUNTS PAYABLE CDO	(\$34,086.50)
Decrease in ACCOUNTS PAYABLE BLUEGRASS CAT	(\$13,890.50)
Decrease in CREDIT CARDS PAYABLE	(\$3,480.80)
Increase in INTEREST PAYABLE AGING	\$679.33
Increase in INTEREST PAYABLE WIOA	\$278.33
Decrease in FICA PAYABLE	(\$25,098.78)
Increase in 125 VOUCHER DEDUCTION PAYABLE	\$719.73
Decrease in MISCELLANEOUS WITHHOLDINGS	(\$562.28)
Decrease in IRS 457 EMPLOYEE WITHHOLDINGS	(\$1,977.00)
Increase in PENSION CERS EMPLOYEE	\$1,503.38
Increase in AFLAC PAYABLE	\$439.16
Increase in VISION INSURANCE PAYABLE	\$247.76
Decrease in DENTAL INSURANCE PAYABLE	(\$1,463.72)
Decrease in HEALTH INSURANCE PAYABLE	(\$26,274.66)
Increase in LIFE INSURANCE PAYABLE	\$63.90
Decrease in ANNUAL LEAVE PAYABLE	(\$22,475.63)
Decrease in HOLIDAY LEAVE PAYABLE	(\$35,146.41)
Increase in SICK LEAVE PAYABLE	\$50,810.66
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	(\$69.75)
Increase in BACKGROUND CHECKS CDO	\$75.00
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	(\$1,289.18)

Bluegrass Area Development District
Statement of Cash Flows Worksheet
For the period ended 1/31/2022

Year to Date

Increase in FICA PAYABLE CDO	\$27,620.46
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	\$1,428,646.86
 Net Cash used by Operating activities	 (\$103,167.97)
 <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>	 (\$103,167.97)
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$1,221,583.25
<u>Cash and Cash Equivalents at End of Period</u>	\$1,118,415.28

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 1/1/2022 Through 1/31/2022

Program: (2) Aging

	Current	Actual	Year to Date Actual	Annual Budget	Variance	%
<u>Revenues</u>						
FEDERAL REVENUE		\$356,297.49	\$1,403,676.77	\$2,952,580.63	\$(1,548,903.86)	(52.5)%
STATE REVENUE		376,949.92	10,819,500.06	22,899,241.00	(12,079,740.94)	(52.8)
LOCAL REVENUE		0.00	65,513.12	3,053.37	62,459.75	2,045.6
Net Revenues		\$733,247.41	\$12,288,689.95	\$25,854,875.00	\$(13,566,185.05)	(52.5)%
<u>Program Expenses</u>						
DIRECT SALARIES		\$75,089.50	\$678,428.51	\$1,408,808.06	\$730,379.55	51.8%
DIRECT BENEFITS		56,840.37	437,741.73	744,901.15	307,159.42	41.2
DIRECT ANNUAL LEAVE		5,344.23	42,262.94	70,577.65	28,314.71	40.1
DIRECT POSTAGE		2,006.83	11,622.17	21,500.00	9,877.83	45.9
DIRECT PHONE		1,685.73	12,104.75	27,500.00	15,395.25	56.0
DIRECT TRAVEL		323.04	1,075.46	19,500.00	18,424.54	94.5
DIRECT EQUIPMENT PURCHASE		0.00	0.00	21,300.00	21,300.00	100.0
DIRECT SUPPLIES		605.93	5,143.36	13,000.00	7,856.64	60.4
DIRECT COMPUTER SUPPLIES/SOFTWARE		9,345.11	36,467.72	59,500.00	23,032.28	38.7
DIRECT FEES		196.30	4,757.72	8,000.00	3,242.28	40.5
DIRECT PRINTING & PUBLISHING		3,277.00	12,710.46	13,500.00	789.54	5.8
DIRECT OTHER		310.60	2,174.20	3,700.00	1,525.80	41.2
DIRECT TEMP SERVICES		2,790.98	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		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		\$157,815.62	\$1,278,150.87	\$2,593,254.78	\$1,315,103.91	50.7%
<u>Contract Goods and Services</u>						
CDO EMPLOYEE WAGES/LABOR		\$1,128,297.76	\$8,915,453.63	\$16,089,522.00	\$7,174,068.37	44.6%
CDO EMPLOYEE BENEFITS		68,086.01	439,377.15	915,000.00	475,622.85	52.0
CONTRACT SERVICES		471,173.75	3,076,386.21	5,341,054.54	2,264,668.33	42.4
Total Contract Goods and Services		\$1,667,557.52	\$12,431,216.99	\$22,345,576.54	\$9,914,359.55	44.4%
<u>General & Administrative Expenses</u>						
INDIRECT COST POOL I		\$54,179.70	\$459,794.11	\$778,198.61	\$318,404.50	40.9%
INDIRECT COST POOL II		21,573.27	134,797.39	152,845.07	18,047.68	11.8
Total General & Administrative Expenses		\$75,752.97	\$594,591.50	\$931,043.68	\$336,452.18	36.1%
Total Expenses		\$1,901,126.11	\$14,303,959.36	\$25,869,875.00	\$11,565,915.64	44.7%
Net Income (Loss)		\$(1,167,878.70)	\$(2,015,269.41)	\$(15,000.00)	\$(2,000,269.41)	(13335.1)%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 1/1/2022 Through 1/31/2022

Program: (1) Community Planning

	Current	Actual	Year to Date Actual	Annual Budget	Variance	%
<u>Revenues</u>						
FEDERAL REVENUE		\$34,525.58	\$180,511.91	\$180,248.00	\$263.91	0.1%
STATE REVENUE		191,552.25	267,259.86	618,687.00	(351,427.14)	(56.8)
LOCAL REVENUE		114,161.85	220,508.54	316,177.00	(95,668.46)	(30.3)
Net Revenues		\$340,239.68	\$668,280.31	\$1,115,112.00	\$(446,831.69)	(40.1)%
<u>Program Expenses</u>						
DIRECT SALARIES		\$29,437.65	\$219,524.17	\$522,208.17	\$302,684.00	58.0%
DIRECT BENEFITS		20,231.94	138,545.20	273,005.63	134,460.43	49.3
DIRECT ANNUAL LEAVE		2,392.70	16,341.41	30,220.60	13,879.19	45.9
DIRECT POSTAGE		4.01	191.03	600.00	408.97	68.2
DIRECT PHONE		402.44	2,788.13	8,000.00	5,211.87	65.1
DIRECT TRAVEL		326.48	6,551.83	12,000.00	5,448.17	45.4
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		5,391.75	5,507.35	7,500.00	1,992.65	26.6
DIRECT FEES		0.00	848.40	1,500.00	651.60	43.4
DIRECT LEGAL FEES		2,664.75	8,146.75	0.00	(8,146.75)	0.0
DIRECT PRINTING & PUBLISHING		380.75	741.70	1,000.00	258.30	25.8
DIRECT OTHER		97.60	1,464.61	4,000.00	2,535.39	63.4
DIRECT MEETING EXPENSE		0.00	0.00	500.00	500.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT		125.00	2,519.00	6,500.00	3,981.00	61.2
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		\$61,455.07	\$403,230.03	\$877,284.40	\$474,054.37	54.0%
<u>General & Administrative Expenses</u>						
INDIRECT COST POOL I		\$20,271.83	\$147,366.30	\$288,041.34	\$140,675.04	48.8%
INDIRECT COST POOL II		7,765.93	43,243.33	56,350.26	13,106.93	23.3
Total General & Administrative Expenses		\$28,037.76	\$190,609.63	\$344,391.60	\$153,781.97	44.7%
Total Expenses		\$89,492.83	\$593,839.66	\$1,221,676.00	\$627,836.34	51.4%
Net Income (Loss)		\$250,746.85	\$74,440.65	\$(106,564.00)	\$181,004.65	169.9%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 1/1/2022 Through 1/31/2022

Program: (3) WIOA

	Current	Actual	Year to Date Actual	Annual Budget	Variance	%
<u>Revenues</u>						
FEDERAL REVENUE		\$952,577.97	\$3,238,861.16	\$6,521,711.40	\$(3,282,850.24)	(50.3)%
LOCAL REVENUE		0.00	0.00	5,044.60	(5,044.60)	(100.0)
Net Revenues		\$952,577.97	\$3,238,861.16	\$6,526,756.00	\$(3,287,894.84)	(50.4)%
<u>Program Expenses</u>						
DIRECT SALARIES		\$24,512.77	\$210,566.12	\$459,286.04	\$248,719.92	54.2%
DIRECT BENEFITS		19,876.54	143,889.92	256,663.76	112,773.84	43.9
DIRECT ANNUAL LEAVE		1,980.16	14,717.00	25,890.38	11,173.38	43.2
DIRECT POSTAGE		70.04	405.24	500.00	94.76	19.0
DIRECT PHONE		1,106.39	6,665.86	15,000.00	8,334.14	55.6
DIRECT TRAVEL		0.00	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		235.58	8,056.92	3,000.00	(5,056.92)	(168.6)
DIRECT COMPUTER SUPPLIES/SOFTWARE		8.14	12,564.44	5,000.00	(7,564.44)	(151.3)
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		356.19	3,704.06	2,000.00	(1,704.06)	(85.2)
DIRECT OTHER		312.50	2,187.50	5,000.00	2,812.50	56.3
DIRECT MEETING EXPENSE		0.00	0.00	3,000.00	3,000.00	100.0
DIRECT PROFESSIONAL DEVELOPMENT		1,400.00	8,613.93	10,000.00	1,386.07	13.9
DIRECT VEHICLE MILEAGE EXPENSE		0.00	150.48	500.00	349.52	69.9
Total Program Expenses		\$49,858.31	\$425,377.67	\$816,840.18	\$391,462.51	47.9%
<u>Contract Goods and Services</u>						
CONTRACTS		\$313,786.53	\$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		22,292.18	115,213.32	180,000.00	64,786.68	36.0
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		\$336,078.71	\$2,626,591.60	\$5,403,954.00	\$2,777,362.40	51.4%
<u>General & Administrative Expenses</u>						
INDIRECT COST POOL I		\$18,097.97	\$145,879.29	\$255,845.30	\$109,966.01	43.0%
INDIRECT COST POOL II		7,137.66	42,806.81	50,116.52	7,309.71	14.6
Total General & Administrative Expenses		\$25,235.63	\$188,686.10	\$305,961.82	\$117,275.72	38.3%
Total Expenses		\$411,172.65	\$3,240,655.37	\$6,526,756.00	\$3,286,100.63	50.3%
Net Income (Loss)		\$541,405.32	\$(1,794.21)	\$0.00	\$(1,794.21)	0.0%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 1/1/2022 Through 1/31/2022

Program: (4) Other

	Current Period		Year To Date		
	Actual	Actual	Budget	Variance	%
<u>Revenues</u>					
LOCAL REVENUE - CONTRIBUTIONS	\$0.00	\$149,655.98	\$149,657.00	\$(1.02)	(0.0)%
LOCAL REVENUE - INTEREST/OTHER	492.47	4,023.80	15,000.00	(10,976.20)	(73.2)
LOCAL REVENUE - RENT	0.00	48,248.48	82,712.00	(34,463.52)	(41.7)
LOCAL REVENUE - OTHER	250,052.26	421,291.27	200,000.00	221,291.27	110.6
LOCAL REVENUE - OTHER	0.00	(155.88)	0.00	(155.88)	0.0
Net Revenues	\$250,544.73	\$623,063.65	\$447,369.00	\$175,694.65	39.3%
<u>Program Expenses</u>					
TENANT BUILDING COSTS	\$5,179.86	\$29,463.60	\$26,000.00	\$(3,463.60)	(13.3)%
DIRECT SALARIES	158.96	7,228.82	7,998.00	769.18	9.6
DIRECT BENEFITS	91.67	3,516.37	0.00	(3,516.37)	0.0
DIRECT ANNUAL LEAVE	7.34	240.65	3,000.00	2,759.35	92.0
DIRECT POSTAGE	3.18	32.33	0.00	(32.33)	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	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	3,517.79	4,596.29	0.00	(4,596.29)	0.0
DIRECT PROFESSIONAL DEVELOPMENT	0.00	166.72	0.00	(166.72)	0.0
Total Program Expenses	\$8,958.80	\$47,699.53	\$101,998.00	\$54,298.47	53.2%
<u>Contract Goods and Services</u>					
CONTRACTS	\$44,895.99	\$158,835.99	\$200,000.00	\$41,164.01	20.6%
Total Contract Goods and Services	\$44,895.99	\$158,835.99	\$200,000.00	\$41,164.01	20.6%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$97.46	\$4,422.31	\$0.00	\$(4,422.31)	0.0%
INDIRECT COST POOL II	90.39	1,297.68	0.00	(1,297.68)	0.0
Total General & Administrative Expenses	\$187.85	\$5,719.99	\$0.00	\$(5,719.99)	0.0%
Total Expenses	\$54,042.64	\$212,255.51	\$301,998.00	\$89,742.49	29.7%
Net Income (Loss)	\$196,502.09	\$410,808.14	\$145,371.00	\$265,437.14	182.6%

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2022 through 1/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
410.92000.20.4			DIRECT SALARIES						\$7,069.86
25439	GJE	5362812	01/14/22		11634/5250247	Salary Bi-Weekly 1/14/2022	\$105.97	-	\$7,175.83
25441	GJE	5372600	01/28/22		11696/5350381	Salary Bi-Weekly 1/28/2022	\$52.99	-	\$7,228.82
DIRECT SALARIES TOTALS:							\$158.96	\$0.00	\$7,228.82
420.92000.20.4			DIRECT BENEFITS						\$3,424.70
25439	GJE	5364306	01/14/22		11634/5250275	SSI Bi-Weekly 1/14/2022	\$6.56	-	\$3,431.26
25439	GJE	5364307	01/14/22		11634/5250289	Medicare Bi-Weekly 1/14/2022	\$1.53	-	\$3,432.79
25439	GJE	5364308	01/14/22		11634/5250310	Sick Bi-Weekly 1/14/2022	\$4.89	-	\$3,437.68
25439	GJE	5364309	01/14/22		11634/5250325	Holiday Bi-Weekly 1/14/2022	\$4.48	-	\$3,442.16
25439	GJE	5364310	01/14/22		11634/5250353	HealthIns Bi-Weekly 1/14/2022	\$14.32	-	\$3,456.48
25439	GJE	5364311	01/14/22		11634/5250367	Vision Bi-Weekly 1/14/2022	\$0.17	-	\$3,456.65
25439	GJE	5364312	01/14/22		11634/5250389	Basic Life Bi-Weekly 1/14/2022	\$0.02	-	\$3,456.67
25439	GJE	5364313	01/14/22		11634/5250403	Dental 2 Bi-Weekly 1/14/2022	\$0.57	-	\$3,457.24
25439	GJE	5364314	01/14/22		11634/5250424	CERS Co Bi-Weekly 1/14/2022	\$28.56	-	\$3,485.80
25441	GJE	5374025	01/28/22		11696/5350412	SSI Bi-Weekly 1/28/2022	\$3.28	-	\$3,489.08
25441	GJE	5374026	01/28/22		11696/5350428	Medicare Bi-Weekly 1/28/2022	\$0.77	-	\$3,489.85
25441	GJE	5374027	01/28/22		11696/5350452	Sick Bi-Weekly 1/28/2022	\$2.45	-	\$3,492.30
25441	GJE	5374028	01/28/22		11696/5350469	Holiday Bi-Weekly 1/28/2022	\$2.24	-	\$3,494.54
25441	GJE	5374029	01/28/22		11696/5350501	HealthIns Bi-Weekly 1/28/2022	\$7.16	-	\$3,501.70
25441	GJE	5374030	01/28/22		11696/5350517	Vision Bi-Weekly 1/28/2022	\$0.09	-	\$3,501.79
25441	GJE	5374031	01/28/22		11696/5350542	Basic Life Bi-Weekly 1/28/2022	\$0.01	-	\$3,501.80
25441	GJE	5374032	01/28/22		11696/5350558	Dental 2 Bi-Weekly 1/28/2022	\$0.29	-	\$3,502.09
25441	GJE	5374033	01/28/22		11696/5350582	CERS Co Bi-Weekly 1/28/2022	\$14.28	-	\$3,516.37
DIRECT BENEFITS TOTALS:							\$91.67	\$0.00	\$3,516.37
424.92000.20.4			DIRECT ANNUAL LEAVE						\$389.19
25439	GJE	5364479	01/14/22		11634/5250254	Annual Bi-Weekly 1/14/2022	\$4.89	-	\$394.08
25441	GJE	5374190	01/28/22		11696/5350388	Annual Bi-Weekly 1/28/2022	\$2.45	-	\$396.53
DIRECT ANNUAL LEAVE TOTALS:							\$7.34	\$0.00	\$396.53
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
25323	AP	5213389	01/04/22		122121	MIKAELA GERRY - DECEMBER 2021 TRAVEL	\$96.36	-	\$121.88
DIRECT TRAVEL TOTALS:							\$96.36	\$0.00	\$121.88
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						\$1,190.06
DIRECT FEES TOTALS:							\$0.00	\$0.00	\$1,190.06
460.91000.10.4			DIRECT OTHER						\$75.00

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2022 through 1/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
DIRECT OTHER TOTALS:							<u>\$0.00</u>	<u>\$0.00</u>	<u>\$75.00</u>
462.91000.10.4		DIRECT MEETING EXPENSE							\$778.50
25469	AP	5374810	01/30/22		011222	ERNIES SPORTS BAR - LUNCH MEETING WITH MAYOR SMITH	\$39.66	-	\$818.16
25469	AP	5374829	01/30/22		398953	POSITIVE PROMOTIONS - PROMO ITEMS FOR ANNUAL MEETING 12/2021	\$3,478.13	-	\$4,296.29
DIRECT MEETING EXPENSE TOTALS:							<u>\$3,517.79</u>	<u>\$0.00</u>	<u>\$4,296.29</u>
462.91000.40.4		DIRECT MEETING EXPENSE							\$300.00
DIRECT MEETING EXPENSE TOTALS:							<u>\$0.00</u>	<u>\$0.00</u>	<u>\$300.00</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>
711.92000.10.4		AIC SALARIES							\$383.87
25378	CJE	5327362	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$383.87	-
25491	CJE	5393002	01/31/22			Indirect Allocation Cost Pool 1	\$395.30	-	\$395.30
AIC SALARIES TOTALS:							<u>\$395.30</u>	<u>\$383.87</u>	<u>\$395.30</u>
711.92000.11.4		AIC SALARIES							\$538.79
25378	CJE	5327363	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$538.79	-
25491	CJE	5393003	01/31/22			Indirect Allocation Cost Pool 1	\$566.14	-	\$566.14
AIC SALARIES TOTALS:							<u>\$566.14</u>	<u>\$538.79</u>	<u>\$566.14</u>
711.92000.12.4		AIC SALARIES							\$4.99
25378	CJE	5327364	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$4.99	-
25491	CJE	5393004	01/31/22			Indirect Allocation Cost Pool 1	\$4.48	-	\$4.48
AIC SALARIES TOTALS:							<u>\$4.48</u>	<u>\$4.99</u>	<u>\$4.48</u>
711.92000.13.4		AIC SALARIES							\$339.96
25378	CJE	5327365	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$339.96	-
711.92000.13.4		AIC SALARIES (CONTINUED)							
25491	CJE	5393005	01/31/22			Indirect Allocation Cost Pool 1	\$353.58	-	\$353.58
AIC SALARIES TOTALS:							<u>\$353.58</u>	<u>\$339.96</u>	<u>\$353.58</u>
711.92000.20.4		AIC SALARIES							\$57.43
25378	CJE	5327366	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$57.43	-
25491	CJE	5393006	01/31/22			Indirect Allocation Cost Pool 1	\$53.35	-	\$53.35
AIC SALARIES TOTALS:							<u>\$53.35</u>	<u>\$57.43</u>	<u>\$53.35</u>
711.92000.22.4		AIC SALARIES							\$362.76
25378	CJE	5327367	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$362.76	-
25491	CJE	5393007	01/31/22			Indirect Allocation Cost Pool 1	\$379.04	-	\$379.04

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2022 through 1/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
AIC SALARIES TOTALS:							<u>\$379.04</u>	<u>\$362.76</u>	<u>\$379.04</u>
721.92000.10.4		AIC BENEFITS							\$537.39
25378	CJE	5328156	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$537.39	-
25491	CJE	5393809	01/31/22			Indirect Allocation Cost Pool 1	\$554.72	-	\$554.72
AIC BENEFITS TOTALS:							<u>\$554.72</u>	<u>\$537.39</u>	<u>\$554.72</u>
721.92000.11.4		AIC BENEFITS							\$255.52
25378	CJE	5328157	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$255.52	-
25491	CJE	5393810	01/31/22			Indirect Allocation Cost Pool 1	\$272.88	-	\$272.88
AIC BENEFITS TOTALS:							<u>\$272.88</u>	<u>\$255.52</u>	<u>\$272.88</u>
721.92000.12.4		AIC BENEFITS							\$0.22
25378	CJE	5328158	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$0.22	-
25491	CJE	5393811	01/31/22			Indirect Allocation Cost Pool 1	\$0.20	-	\$0.20
AIC BENEFITS TOTALS:							<u>\$0.20</u>	<u>\$0.22</u>	<u>\$0.20</u>
721.92000.13.4		AIC BENEFITS							\$214.98
25378	CJE	5328159	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$214.98	-
25491	CJE	5393812	01/31/22			Indirect Allocation Cost Pool 1	\$223.64	-	\$223.64
AIC BENEFITS TOTALS:							<u>\$223.64</u>	<u>\$214.98</u>	<u>\$223.64</u>
721.92000.20.4		AIC BENEFITS							\$9.06
25378	CJE	5328160	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$9.06	-
721.92000.20.4		AIC BENEFITS (CONTINUED)							
25491	CJE	5393813	01/31/22			Indirect Allocation Cost Pool 1	\$8.13	-	\$8.13
AIC BENEFITS TOTALS:							<u>\$8.13</u>	<u>\$9.06</u>	<u>\$8.13</u>
721.92000.21.4		AIC BENEFITS							\$1.17
25378	CJE	5328161	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$1.17	-
25491	CJE	5393814	01/31/22			Indirect Allocation Cost Pool 1	\$1.23	-	\$1.23
AIC BENEFITS TOTALS:							<u>\$1.23</u>	<u>\$1.17</u>	<u>\$1.23</u>
721.92000.22.4		AIC BENEFITS							\$294.21
25378	CJE	5328162	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$294.21	-
25491	CJE	5393815	01/31/22			Indirect Allocation Cost Pool 1	\$312.32	-	\$312.32
AIC BENEFITS TOTALS:							<u>\$312.32</u>	<u>\$294.21</u>	<u>\$312.32</u>
721.92000.40.4		AIC BENEFITS							\$0.59
25378	CJE	5328163	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$0.59	-
25491	CJE	5393816	01/31/22			Indirect Allocation Cost Pool 1	\$0.70	-	\$0.70
AIC BENEFITS TOTALS:							<u>\$0.70</u>	<u>\$0.59</u>	<u>\$0.70</u>

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2022 through 1/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
721.92000.41.4			AIC BENEFITS						\$1.17
25378	CJE	5328164	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$1.17	-
25491	CJE	5393817	01/31/22			Indirect Allocation Cost Pool 1	\$1.23	-	\$1.23
AIC BENEFITS TOTALS:							\$1.23	\$1.17	\$1.23
731.92000.10.4			AIC TRAVEL						\$25.86
25378	CJE	5328255	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$25.86	-
25491	CJE	5393993	01/31/22			Indirect Allocation Cost Pool 1	\$23.22	-	\$23.22
AIC TRAVEL TOTALS:							\$23.22	\$25.86	\$23.22
731.92000.11.4			AIC TRAVEL						\$0.00
25491	CJE	5393994	01/31/22			Indirect Allocation Cost Pool 1	\$0.28	-	\$0.28
AIC TRAVEL TOTALS:							\$0.28	\$0.00	\$0.28
736.92000.10.4			AIC SUPPLIES						\$5.15
25378	CJE	5328404	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$5.15	-
25491	CJE	5394162	01/31/22			Indirect Allocation Cost Pool 1	\$10.54	-	\$10.54
AIC SUPPLIES TOTALS:							\$10.54	\$5.15	\$10.54
736.92000.11.4			AIC SUPPLIES						\$0.08
25378	CJE	5328405	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$0.08	-
25491	CJE	5394163	01/31/22			Indirect Allocation Cost Pool 1	\$0.19	-	\$0.19
AIC SUPPLIES TOTALS:							\$0.19	\$0.08	\$0.19
741.92000.10.4			AIC DUES, FEES, SUBSCRIPTIONS						\$191.38
25378	CJE	5328562	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$191.38	-
25491	CJE	5394399	01/31/22			Indirect Allocation Cost Pool 1	\$181.58	-	\$181.58
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$181.58	\$191.38	\$181.58
741.92000.11.4			AIC DUES, FEES, SUBSCRIPTIONS						\$0.00
25491	CJE	5394400	01/31/22			Indirect Allocation Cost Pool 1	\$0.24	-	\$0.24
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$0.24	\$0.00	\$0.24
741.92000.22.4			AIC DUES, FEES, SUBSCRIPTIONS						\$0.13
25378	CJE	5328563	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$0.13	-
25491	CJE	5394401	01/31/22			Indirect Allocation Cost Pool 1	\$0.12	-	\$0.12
AIC DUES, FEES, SUBSCRIPTIONS TOTALS:							\$0.12	\$0.13	\$0.12
745.92000.10.4			AIC LEGAL FEES						\$26.02
25378	CJE	5328654	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$26.02	-
25491	CJE	5394494	01/31/22			Indirect Allocation Cost Pool 1	\$29.21	-	\$29.21
AIC LEGAL FEES TOTALS:							\$29.21	\$26.02	\$29.21

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2022 through 1/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
751.92000.10.4			AIC PRINTING/PUBLISHING						\$47.26
25378	CJE	5328835	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$47.26	-
25491	CJE	5394679	01/31/22			Indirect Allocation Cost Pool 1	\$46.50	-	\$46.50
AIC PRINTING/PUBLISHING TOTALS:							\$46.50	\$47.26	\$46.50
751.92000.11.4			AIC PRINTING/PUBLISHING						\$8.13
25378	CJE	5328836	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$8.13	-
25491	CJE	5394680	01/31/22			Indirect Allocation Cost Pool 1	\$7.42	-	\$7.42
AIC PRINTING/PUBLISHING TOTALS:							\$7.42	\$8.13	\$7.42
761.92000.10.4			AIC OTHER						\$18.98
761.92000.10.4			AIC OTHER (CONTINUED)						
25378	CJE	5328927	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$18.98	-
25491	CJE	5394773	01/31/22			Indirect Allocation Cost Pool 1	\$18.90	-	\$18.90
AIC OTHER TOTALS:							\$18.90	\$18.98	\$18.90
763.92000.10.4			AIC PROFESSIONAL DEVELOPMENT						\$3.63
25378	CJE	5329018	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$3.63	-
25491	CJE	5394866	01/31/22			Indirect Allocation Cost Pool 1	\$3.26	-	\$3.26
AIC PROFESSIONAL DEVELOPMENT TOTALS:							\$3.26	\$3.63	\$3.26
775.92000.10.4			AIC COMPUTER SUPPLIES/SOFTWARE						\$234.45
25378	CJE	5329198	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$234.45	-
25491	CJE	5395050	01/31/22			Indirect Allocation Cost Pool 1	\$223.04	-	\$223.04
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$223.04	\$234.45	\$223.04
775.92000.11.4			AIC COMPUTER SUPPLIES/SOFTWARE						\$1.77
25378	CJE	5329199	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$1.77	-
25491	CJE	5395051	01/31/22			Indirect Allocation Cost Pool 1	\$1.59	-	\$1.59
AIC COMPUTER SUPPLIES/SOFTWARE TOTALS:							\$1.59	\$1.77	\$1.59
783.92000.10.4			AIC EQUIP RENT/MAINT						\$41.35
25378	CJE	5329290	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$41.35	-
25491	CJE	5395144	01/31/22			Indirect Allocation Cost Pool 1	\$43.56	-	\$43.56
AIC EQUIP RENT/MAINT TOTALS:							\$43.56	\$41.35	\$43.56
786.92000.10.4			AIC POSTAGE						\$17.15
25378	CJE	5329381	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$17.15	-
25491	CJE	5395237	01/31/22			Indirect Allocation Cost Pool 1	\$25.13	-	\$25.13
AIC POSTAGE TOTALS:							\$25.13	\$17.15	\$25.13
788.92000.10.4			AIC PHONE						\$63.95

GL Account Ledger - Detail By Period

1/1/2022 through 1/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
25378	CJE	5329647	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$63.95	-
25491	CJE	5395509	01/31/22			Indirect Allocation Cost Pool 1	\$68.02	-	\$68.02
AIC PHONE TOTALS:							\$68.02	\$63.95	\$68.02
788.92000.11.4			AIC PHONE						\$0.70
788.92000.11.4			AIC PHONE (CONTINUED)						
25378	CJE	5329648	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$0.70	-
25491	CJE	5395510	01/31/22			Indirect Allocation Cost Pool 1	\$0.66	-	\$0.66
AIC PHONE TOTALS:							\$0.66	\$0.70	\$0.66
788.92000.22.4			AIC PHONE						\$1.91
25378	CJE	5329649	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$1.91	-
25491	CJE	5395511	01/31/22			Indirect Allocation Cost Pool 1	\$1.75	-	\$1.75
AIC PHONE TOTALS:							\$1.75	\$1.91	\$1.75
789.92000.10.4			AIC DEPRECIATION EXPENSE						\$13.31
25378	CJE	5329740	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$13.31	-
25491	CJE	5395604	01/31/22			Indirect Allocation Cost Pool 1	\$13.95	-	\$13.95
AIC DEPRECIATION EXPENSE TOTALS:							\$13.95	\$13.31	\$13.95
790.92000.11.4			AIC AUDIT FEES						\$273.23
25378	CJE	5329831	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$273.23	-
25491	CJE	5395697	01/31/22			Indirect Allocation Cost Pool 1	\$245.35	-	\$245.35
AIC AUDIT FEES TOTALS:							\$245.35	\$273.23	\$245.35
792.92000.10.4			AIC INSURANCE						\$265.67
25378	CJE	5329922	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$265.67	-
25491	CJE	5395790	01/31/22			Indirect Allocation Cost Pool 1	\$238.56	-	\$238.56
AIC INSURANCE TOTALS:							\$238.56	\$265.67	\$238.56
793.92000.10.4			AIC COMPUTER SERVICES						\$82.63
25378	CJE	5330013	01/31/22			Indirect Allocation Cost Pool 1 (Reversing Entry for Batch 25376)	-	\$82.63	-
25491	CJE	5395883	01/31/22			Indirect Allocation Cost Pool 1	\$112.30	-	\$112.30
AIC COMPUTER SERVICES TOTALS:							\$112.30	\$82.63	\$112.30
930.92000.10.4			AIC II JANITORIAL						\$143.65
25379	CJE	5330104	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$143.65	-
25485	CJE	5376391	01/31/22			Indirect Allocation Cost Pool II	\$150.24	-	\$150.24
AIC II JANITORIAL TOTALS:							\$150.24	\$143.65	\$150.24
932.92000.10.4			AIC II UTILITIES ELECTRIC						\$152.79
932.92000.10.4			AIC II UTILITIES ELECTRIC (CONTINUED)						

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2022 through 1/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
25379	CJE	5330195	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$152.79	-
25485	CJE	5376484	01/31/22			Indirect Allocation Cost Pool II	\$176.48	-	\$176.48
AIC II UTILITIES ELECTRIC TOTALS:							<u>\$176.48</u>	<u>\$152.79</u>	<u>\$176.48</u>
933.92000.10.4		AIC II UTILITIES WATER							\$6.96
25379	CJE	5330286	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$6.96	-
25485	CJE	5376577	01/31/22			Indirect Allocation Cost Pool II	\$7.22	-	\$7.22
AIC II UTILITIES WATER TOTALS:							<u>\$7.22</u>	<u>\$6.96</u>	<u>\$7.22</u>
934.92000.10.4		AIC II UTILITIES SEWER							\$7.07
25379	CJE	5330377	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$7.07	-
25485	CJE	5376670	01/31/22			Indirect Allocation Cost Pool II	\$7.36	-	\$7.36
AIC II UTILITIES SEWER TOTALS:							<u>\$7.36</u>	<u>\$7.07</u>	<u>\$7.36</u>
935.92000.10.4		AIC II GARBAGE/LANDFILL USE							\$7.31
25379	CJE	5330468	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$7.31	-
25485	CJE	5376763	01/31/22			Indirect Allocation Cost Pool II	\$7.82	-	\$7.82
AIC II GARBAGE/LANDFILL USE TOTALS:							<u>\$7.82</u>	<u>\$7.31</u>	<u>\$7.82</u>
936.92000.10.4		AIC II BUILDING SUPPLIES							\$7.47
25379	CJE	5330559	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$7.47	-
25485	CJE	5376856	01/31/22			Indirect Allocation Cost Pool II	\$9.67	-	\$9.67
AIC II BUILDING SUPPLIES TOTALS:							<u>\$9.67</u>	<u>\$7.47</u>	<u>\$9.67</u>
937.92000.10.4		AIC II LANDSCAPING EXPENSE							\$22.16
25379	CJE	5330650	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$22.16	-
25485	CJE	5376949	01/31/22			Indirect Allocation Cost Pool II	\$44.79	-	\$44.79
AIC II LANDSCAPING EXPENSE TOTALS:							<u>\$44.79</u>	<u>\$22.16</u>	<u>\$44.79</u>
938.92000.10.4		AIC II REPAIRS AND MAINTENANCE							\$467.78
25379	CJE	5330741	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$467.78	-
25485	CJE	5377042	01/31/22			Indirect Allocation Cost Pool II	\$495.53	-	\$495.53
AIC II REPAIRS AND MAINTENANCE TOTALS:							<u>\$495.53</u>	<u>\$467.78</u>	<u>\$495.53</u>
939.92000.10.4		AIC II HVAC REPAIRS AND MAINTENANCE							\$17.33
939.92000.10.4		AIC II HVAC REPAIRS AND MAINTENANCE (CONTINUED)							
25379	CJE	5330832	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$17.33	-
25485	CJE	5377135	01/31/22			Indirect Allocation Cost Pool II	\$15.56	-	\$15.56
AIC II HVAC REPAIRS AND MAINTENANCE TOTALS:							<u>\$15.56</u>	<u>\$17.33</u>	<u>\$15.56</u>
940.92000.10.4		AIC II ELEVATOR REPAIRS/MAINTENANCE							\$12.87
25379	CJE	5330923	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$12.87	-

Bluegrass Area Development District

GL Account Ledger - Detail By Period

1/1/2022 through 1/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
25485	CJE	5377228	01/31/22			Indirect Allocation Cost Pool II	\$12.19	-	\$12.19
AIC II ELEVATOR REPAIRS/MAINTENANCE TOTALS:							<u>\$12.19</u>	<u>\$12.87</u>	<u>\$12.19</u>
945.92000.10.4		AIC II PROPERTY INSURANCE							\$55.30
25379	CJE	5331014	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$55.30	-
25485	CJE	5377321	01/31/22			Indirect Allocation Cost Pool II	\$49.66	-	\$49.66
AIC II PROPERTY INSURANCE TOTALS:							<u>\$49.66</u>	<u>\$55.30</u>	<u>\$49.66</u>
955.92000.10.4		AIC II DEPRECIATION BUILDING							\$244.45
25379	CJE	5331105	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$244.45	-
25485	CJE	5377414	01/31/22			Indirect Allocation Cost Pool II	\$256.08	-	\$256.08
AIC II DEPRECIATION BUILDING TOTALS:							<u>\$256.08</u>	<u>\$244.45</u>	<u>\$256.08</u>
957.92000.10.4		AIC II DEPRECIATION IMPROVEMENTS							\$62.15
25379	CJE	5331196	01/31/22			Indirect Allocation Cost Pool II (Reversing Entry for Batch 25377)	-	\$62.15	-
25485	CJE	5377507	01/31/22			Indirect Allocation Cost Pool II	\$65.08	-	\$65.08
AIC II DEPRECIATION IMPROVEMENTS TOTALS:							<u>\$65.08</u>	<u>\$62.15</u>	<u>\$65.08</u>
TOTAL OF LEDGER:							<u><u>\$9,592.11</u></u>	<u><u>\$5,532.14</u></u>	<u><u>\$24,201.35</u></u>

Bluegrass Area Development District
Summary of Subcontract and Pass Thru Expenditures
For the period of 7/1/21 through 1/31/22, with Year-to-Date

<u>Grant Name</u>	<u>January</u>	<u>Year-to-Date</u>
Aging MIPPA-AAA	4,551.00	21,865.00
Aging MIPPA-SHIP	3,000.00	17,855.00
CMS SHIP	25,478.50	50,957.00
Family Caregiver	21,527.80	150,869.48
Homecare	107,377.41	604,032.48
Joanie Bernard Bluegrass Cat Project	44,895.99	158,835.99
LTC Ombudsman State	0.00	89,853.75
NSIP USDA	37,490.67	99,242.93
Participant Directed Services	1,203,957.29	9,391,907.36
Title III	105,036.56	765,854.40
Title III C1	33,150.63	352,897.88
Title III C2	106,859.55	858,964.80
Title III D	1,625.00	9,413.80
Title VII Ombudsman	9,258.25	9,258.25
Title VII-Elder Abuse	8,244.86	8,244.86
Well Care Works	14.25	36.50
WIOA Adult Program	202,028.55	1,442,669.54
WIOA Dislocated Worker Admin	0.00	2,128.85
WIOA Dislocated Worker Program	31,844.47	249,359.63
WIOA NEG COVID 19	25,943.71	325,413.68
WIOA Trade	0.00	29,444.41
WIOA Youth Admin	820.31	5,882.22
WIOA Youth In School Program	1,807.73	17,070.63
WIOA Youth Out of School Program	73,619.69	554,586.14
 Total	 <u>2,048,532.22</u>	 <u>15,216,644.58</u>

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 1/1/2022 to 1/31/2022

Check No.^	Date	Status*	Payee Name	Invoice Description	Amount
BANK ID: TB01 - TRADITIONAL BANK					101.00000.00.0
63327	01/03/22	P	AMERICAN EXPRESS	DECEMBER 2021 STATEMENT	\$15,192.30
63328	01/03/22	P	ANTHEM BLUE CROSS BLUE SHIELD	HEALTH,DENTAL,VISION	\$35,728.62
63329	01/07/22	P	ACTION BUSINESS SUPPLIERS	OFFICE SUPPLIES-CDO FINANCE	\$603.44
63330	01/07/22	P	ANNKISSAM	DECEMBER EDI AUTOCLAIM	\$2,000.00
63331	01/07/22	P	AT&T MOBILITY	ELEVATOR EMERGENCY PHONE-	\$152.55
63332	01/07/22	P	CANON FINANCIAL SERVICES INC	COPIER CONTRACT 1/10/21-2/9/22	\$1,246.50
63333	01/07/22	P	CANTEEN	COFFEE SUPPLIES - 10/11/21	\$500.06
63334	01/07/22	P	CELESTE ROBINSON	USAGING 2022 AGING POLICY	\$1,080.68
63335	01/07/22	P	GORRELL'S COMPUTER SERVICES	HP DOCKING STATION	\$912.00
63336	01/07/22	P	JOYSHA LUHMAN	DECEMBER 2021 TRAVEL	\$63.80
63337	01/07/22	P	KENTUCKY INTERATIVE/KY.GOV	NURSING LICENSE VALIDATION-	\$0.50
63338	01/07/22	P	KENTUCKY LABOR CABINET	CAREER CENTER RENT - 3RD	\$10,384.35
63339	01/07/22	P	MCGREGOR & ASSOCIATES - NM	DECEMBER 2021 HRA	\$438.54
63340	01/07/22	P	MCGREGOR & ASSOCIATESINC	DECEMBER 2021 HRA ADMIN	\$72.00
63341	01/07/22	P	MIKAELA GERRY	DECEMBER 2021 TRAVEL	\$96.36
63342	01/07/22	P	NATALIE FLORES-ESQUIVEL	DECEMBER 2021 TRAVEL	\$96.36
63343	01/07/22	P	PIONEER	BWSC AD - 12/26/21	\$37.28
63344	01/07/22	P	PRATT'S LAWN AND LANDSCAPE INC	LANDSCAPING REPAIR/CLEANUP-	\$420.00
63345	01/07/22	P	PURCHASE POWER	POSTAGE METER REFILL 12/1-12/9/21	\$1,500.00
63346	01/07/22	P	REPUBLIC SERVICES #993	WASTE CONTAINER RENTAL 12/2021	\$208.55
63347	01/07/22	P	ROBIN STEWART	DECEMBER 2021 TRAVEL	\$32.56
63348	01/07/22	P	THE CITIZEN ADVERTISER	12/2/21 BLUEGRASS WATER SUPPLY	\$48.00
63349	01/07/22	P	TRACEY MCGAUGHEY	DECEMBER 2021 TRAVEL	\$68.46
63350	01/07/22	E	CALLTOWER INC - ACH	DECEMBER PHONE - 12/2021	\$566.04
63351	01/14/22	P	AMBIUS (04)	PLANT RENTAL - 1/2022	\$192.00
63352	01/14/22	P	AUSTIN BATES	DECEMBER 2021 TRAVEL	\$133.76
63353	01/14/22	P	CHELSEY DIXON	DECEMBER 2021 TRAVEL	\$30.00
63354	01/14/22	P	HURST OFFICE SUPPLIERS	OFFICE SUPPLIES - WIOA 12/30/21	\$23.44
63355	01/14/22	P	KELLI FOSTER	DECEMBER 2021 TRAVEL	\$37.84
63356	01/14/22	P	KENTUCKY LEAGUE OF CITIES TRUS	DECEMBER 31,2021 UI-ACCT00-	\$5,700.08
63357	01/14/22	P	KY COUNCIL OF AREA	KY ASSOC OF ECO DEVELOPERS -	\$207.41
63358	01/14/22	P	LANGUAGE LINE SERVICES	OVER-THE-PHONE INTERPRETATION	\$47.27
63359	01/14/22	P	MCGREGOR & ASSOCIATESINC	DECEMBER 2021 FSA ADMIN	\$200.00
63360	01/14/22	P	NESCO RESOURCE	PAKOU VANG- ADMIN ASSIST-W/E	\$1,739.10
63361	01/14/22	P	PRATT'S LAWN AND LANDSCAPE INC	SNOW REMOVAL - 1/6/2022	\$1,617.39
63362	01/14/22	P	TAYLOR COBB	DECEMBER 2021 TRAVEL	\$73.04
63363	01/14/22	P	WARNER'S PRINTING SERVICE LLC	ANNUAL MEETING INVITES 12/2021	\$244.00
63364	01/14/22	P	FAYETTE COUNTY PUBLIC SCHOOLS	FCPS 4TH QTR TAXES	\$1,596.97
63365	01/14/22	P	KENTUCKY CHILD SUPPORT	GARNISHMENT	\$191.54
63366	01/14/22	P	KENTUCKY DEFERRED	Roth IRA	\$2,120.00
63367	01/14/22	P	LEXINGTON-FAYETTE URBAN COUNT	LFUCG DECEMBER 2021 LICENSE	\$7,538.56
63368	01/14/22	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$52.00
63369	01/14/22	P	BLUEGRASS ADD-PAYROLL - NM	01/14/22 NET PAYROLL #01	\$74,506.68
63370	01/14/22	P	KENTUCKY STATE TREASURER - NM	BGADD DECEMBER 31, 2021 SWT	\$5,026.80
63371	01/14/22	P	TRADITIONAL BANK - NO MAIL	FED/MED/SS	\$25,016.56
63372	01/14/22	P	BLUEGRASS NEWSMEDIA, LLC	SUBSCRIPTION RENEWAL 1/7/22-	\$265.93
63373	01/14/22	P	MICROSOFT CORPORATION	SURFACE - C.ROBINSON & AGING	\$3,495.94
63374	01/14/22	P	MCGREGOR & ASSOCIATES - NM	JANUARY 2022 HRA	\$1,650.26
63375	01/18/22	E	RESCARE WORKFORCE SERVICES	RESCARE NOVEMBER 2021	\$338,598.91
63376	01/21/22	P	KENTUCKY STATE TREASURER - NM	JANUARY 2022 LIFE INSURANCE	\$485.54
63377	01/21/22	P	ALLRITE PEST CONTROL	PEST CONTROL SERVICE - 1/6/2022	\$115.00
63378	01/21/22	P	ANNKISSAM	JANUARY EDI AUTOCLAIM MONTHLY	\$1,000.00
63379	01/21/22	P	BEREA CITIZEN	OLDCC ECONOMIC RESOURCES	\$180.00
63380	01/21/22	P	CINTAS CORPORATION #312	MAT SERVICE - 12/30/2021	\$320.76
63381	01/21/22	P	D-C ELEVATOR COMPANY, INC.	ELEVATOR MAINTENANCE - 1/2022	\$129.40
63382	01/21/22	P	EMBASSY SUITES	ANNUAL MEETING	\$3,921.88
63383	01/21/22	P	FORTUNE PLAZA, LLC	LEXINGTON CAREER CENTER RENT-	\$9,901.30
63384	01/21/22	P	KENTUCKY AMERICAN WATER	FIRE SERVICE 12/4/21-1/7/22	\$199.85
63385	01/21/22	P	KENTUCKY UTILITIES	ELECTRIC 12/6/21-1/6/22	\$8,077.42
63386	01/21/22	P	KOORSEN FIRE & SECURITY	QUARTERLY MONITORING 1/1/22-	\$14,499.98
63387	01/21/22	P	KY RIVER FOOTHILLS DEV.COUNCIL	RICHMOND CAREER CENTER RENT -	\$1,750.00

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 1/1/2022 to 1/31/2022

Check No.^	Date	Status*	Payee Name	Invoice Description	Amount
63388	01/21/22	P	LEXINGTON-FAYETTE URBAN	SEWER AND LANDFILLUSE12/3/21-	\$255.93
63389	01/21/22	P	MARY MILFORD	OCTOBER 2021 TRAVEL	\$65.12
63390	01/21/22	P	OFFICE DEPOT CARD PLAN	OFFICE SUPPLIES - WIOA 12/18/21	\$464.69
63391	01/21/22	P	QX.NET	INTERNET SERVICE - 01/2022	\$1,583.93
63392	01/21/22	P	THE GARRARD COUNTY CENTRAL	BWSC AD 12/16/21	\$12.00
63393	01/21/22	P	THE RICHMOND REGISTER	OLDCC ECONOMIC RESOURCES	\$178.50
63394	01/21/22	P	WALTHER, GAY & MACK, PLC		\$4,916.03
63394	01/21/22	V	1/21/22 WALTHER, GAY & MACK, PLC		(\$4,916.03)
63395	01/21/22	P	WALTHER, GAY & MACK, PLC	AMERICAN RECOVERY PLAN ACT	\$2,664.75
63396	01/28/22	P	BLUEGRASS ADD-PAYROLL - NM	01/28/22 NET PAYROLL #02	\$77,595.01
63397	01/28/22	P	KENTUCKY STATE TREASURER - NM	State Income Tax	\$9,841.60
63398	01/28/22	P	MCGREGOR & ASSOCIATES - NM	JANUARY 2022 HRA	\$1,913.88
63399	01/28/22	P	TRADITIONAL BANK - NO MAIL	FED/MED/SS	\$26,765.23
63400	01/28/22	P	ANTHEM BLUE CROSS BLUE SHIELD	HEALTH,DENTAL,VISION	\$36,964.70
63401	01/28/22	P	BLUEGRASS ADD EMPLOYEE ASSN.	Employee's Assoc Dues	\$49.00
63402	01/28/22	P	CANTEEN	COFFEE SUPPLIES - 12/6/2021	\$137.73
63403	01/28/22	P	CYMA SYSTEMS, INC	SOFTWARE SUPPORT/CONSULTING	\$6,510.00
63404	01/28/22	P	ExecuTrain of Kentucky	Practical Leadership class 1/31/22	\$1,400.00
63405	01/28/22	P	FORWARD EDGE ASSOCIATES	DRUG SCREENING	\$41.00
63406	01/28/22	P	KENTUCKY CHILD SUPPORT	Garnishment1	\$191.54
63407	01/28/22	P	KENTUCKY DEFERRED	Roth IRA	\$2,120.00
63408	01/28/22	P	KENTUCKY STATE TREASURER	JANUARY 2022 CERS REPORTING	\$66,671.15
63409	01/28/22	P	LEXINGTON-FAYETTE URBAN COUNT	Lexington	\$5,081.72
63410	01/28/22	P	MASTERCARD/REPUBLIC BANK	JANUARY 2022 STATEMENT	\$1,417.98
63411	01/28/22	P	MCGREGOR & ASSOCIATESINC	JANUARY 2022 COBRA	\$70.00
63412	01/28/22	P	NESCO RESOURCE	PAKOU VANG- ADMIN ASSIST-W/E	\$1,051.88
63413	01/28/22	P	NETWORKFLEET, INC.	GPS MONTHLY FEES - DECEMBER	\$38.38
63414	01/28/22	P	OCD CLEANING SERVICES	OFFICE CLEANING - 2/2022	\$3,750.00
63415	01/28/22	P	PRATT'S LAWN AND LANDSCAPE INC	SNOW REMOVAL - 1/22/2022	\$2,532.50
63416	01/28/22	P	SPACE CENTER STORAGE	STORAGE RENTAL 2/8/22-3/7/22	\$954.00
63417	01/28/22	P	WALTHER, GAY & MACK, PLC		\$2,251.28
63417	01/28/22	V	1/28/22 WALTHER, GAY & MACK, PLC		(\$2,251.28)
* 63375	01/18/22	V	1/18/22 RESCARE WORKFORCE SERVICES	RESCARE NOVEMBER 2021	(\$338,598.91)
63437	01/10/22	P	BLUEGRASS AREA DEV DISTRICT	FUNDS TRANSFER - CDO	\$85,000.00

BANK TB01 REGISTER TOTAL: \$579,058.87

BANK ID: TB02 - TRADITIONAL BANK

102.00000.00.0

35465	01/06/22	E	ESTILL COUNTY FISCAL COURT	ESTILL COUNTY OCTOBER 2021	\$4,956.00
35466	01/10/22	P	BLUEGRASS AREA DEV DISTRICT	JUNE 2021 AGING TRANSFER	\$125,480.27
35467	01/20/22	E	ALL WAYS CARING HOME CARE	ALL WAYS CARING HOMECARE	\$10,786.50
35468	01/20/22	E	BG COMMUNITY ACTION	CASE MANAGEMENT NOVEMBER	\$21,829.12
35469	01/20/22	E	INDEPENDENCE ASSISTANCE	INDEPENDENCE ASSISTANCE	\$31,103.65
35470	01/20/22	E	LIFELINE HOMECARE INC	LIFELINE HOMECARE NOVEMBER	\$35,863.30
35471	01/21/22	E	NORTHERN KY LEGAL AID SOCIETY	LEGAL AID NOVEMBER 2021	\$7,551.00
35472	01/21/22	E	LINCOLN COUNTY SENIOR CITIZEN	NOVEMBER 2021	\$200.00
35473	01/21/22	E	NURSING HOME OMBUDSMAN	OMBUDSMAN NOVEMBER 2021	\$15,881.25
35474	01/20/22	P	KARLA J KUNTZ-VICKERS	NICHOLAS COUNTY NOVEMBER 2021	\$900.00
35475	01/20/22	P	VICTORIA WELLS	TAI CHI NOVEMBER 2021	\$2,225.00
35476	01/24/22	E	BG COMMUNITY ACTION	WOODFORD COUNTY NOVEMBER	\$4,451.50
35477	01/24/22	E	BG COMMUNITY ACTION	SCOTT COUNTY NOVEMBER 2021	\$11,279.00
35478	01/24/22	E	BG COMMUNITY ACTION	NUTRITION NOVEMBER 2022	\$87,087.94
35479	01/24/22	E	BG COMMUNITY ACTION	MERCER COUNTY NOVEMBER 2021	\$12,865.15
35480	01/24/22	E	BG COMMUNITY ACTION	JESSAMINE COUNTY NOVEMBER	\$20,763.00
35481	01/24/22	E	BG COMMUNITY ACTION	GARRARD COUNTY NOVEMBER 2021	\$7,959.00
35482	01/24/22	E	BG COMMUNITY ACTION	CASE MANAGEMENT NOVEMBER	\$400.00
35483	01/24/22	E	BG COMMUNITY ACTION	BOURBON COUNTY NOVEMBER 2021	\$9,077.50
35484	01/24/22	E	BG COMMUNITY ACTION	ANDERSON COUNTY NOVEMBER	\$8,947.50
35485	01/24/22	E	ESTILL COUNTY FISCAL COURT	ESTILL COUNTY NOVEMBER 2021	\$1,220.00
35486	01/24/22	E	FRANKLIN CO COUNCIL ON AGING	FRANKLIN COUNTY NOVEMBER 2021	\$12,071.00
35487	01/24/22	E	HARRISON CO COMMISSION ON AGIN	HARRISON COUNTY NOVEMBER	\$10,503.00
35488	01/24/22	E	KENTUCKY RIVER FOOTHILLS CAP	RICHMOND/MADISON NOVEMBER	\$15,086.50
35489	01/24/22	E	KENTUCKY RIVER FOOTHILLS CAP	POWELL COUNTY NOVEMBER 2021	\$4,980.04
35490	01/24/22	E	KENTUCKY RIVER FOOTHILLS CAP	CLARK COUNTY NOVEMBER 2021	\$15,552.50
35491	01/24/22	E	KENTUCKY RIVER FOOTHILLS CAP	BEREA/MADISON NOVEMBER 2021	\$14,479.50

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 1/1/2022 to 1/31/2022

Check No.^	Date	Status*	Payee Name	Invoice Description	Amount
35492	01/24/22	E	LINCOLN COUNTY SENIOR CITIZEN	LINCOLN COUNTY NOVEMBER 2021	\$3,773.00
35493	01/24/22	E	NICHOLAS CO SENIOR CITIZENS CE	NICHOLAS COUNTY NOVEMBER 2021	\$7,218.00
35494	01/24/22	P	BLUEGRASS AREA DEV DISTRICT	NOVEMBER 2021 AGING TRANSFER	\$61,239.80
35495	01/24/22	P	VICTORIA WELLS	TAI CHI SEPTEMBER 2021	\$1,600.00
35496	01/25/22	E	ALL WAYS CARING HOME CARE	FAYETTE MATCH JUL-DEC 2021	\$2,782.50
35497	01/25/22	E	HELP AT HOME, LLC	FAYETTE MATCH JUL-SEP 2021	\$2,205.34
35498	01/25/22	E	INDEPENDENCE ASSISTANCE	FAYETTE MATCH JUL-DEC 2021	\$3,789.65
35499	01/25/22	E	LIFELINE HOMECARE INC	FAYETTE MATCH JUL-DEC 2021	\$15,527.50
35500	01/28/22	P	MASTERCARD2/REPUBLIC BANK	DECEMBER STATEMENT	\$6,756.16
BANK TB02 REGISTER TOTAL:					\$598,391.17

BANK ID: TB03 - TRADITIONAL BANK

103.00000.00.0

47066	01/13/22	P	BLUEGRASS AREA DEV DISTRICT	NOVEMBER 2021 WIOA TRANSFER	\$102,835.62
47067	01/19/22	E	RESCARE WORKFORCE SERVICES	RESCARE NOVEMBER 2021	\$338,598.91
BANK TB03 REGISTER TOTAL:					\$441,434.53

BANK ID: TB09 - TRADITIONAL BANK

109.00000.00.0

1168	01/07/22	P	CENTRAL KENTUCKY VETERINARY	BLUEGRASS CAT SCOTT CO	\$585.00
1169	01/07/22	P	NOBLE VIEW VETERINARY CLINIC	BLUEGRASS CAT SCOTT CO	\$845.00
1170	01/07/22	E	TEAM SHELTER USA	BLUEGRASS CAT SUPPLIES	\$28,140.99
1171	01/14/22	P	CARING ABOUT TREASURED STRAYS	BLUEGRASS CAT POWELL CO	\$1,520.00
1172	01/14/22	P	HARRISON VETERINARY CLINIC	BLUEGRASS CAT HARRISON	\$2,535.00
1173	01/14/22	P	LEWIS VETERINARY	BLUEGRASS CAT MADISON CO	\$1,885.00
1174	01/14/22	P	WOODSTOCK ANIMAL FOUNDATION	BLUEGRASS CAT CLARK CO	\$975.00
BANK TB09 REGISTER TOTAL:					\$36,485.99

BANK ID: TB12 - TRADITIONAL BANK

112.00000.00.0

15460	01/06/22	P	BGADD	FUNDS TRANSFER	\$200,000.00
15461	01/12/22	P	KENTUCKY STATE TREASURER	KY STATE	\$23,680.01
15462	01/12/22	P	TRADITIONAL BANK	FED/MED/SS	\$80,570.57
15463	01/12/22	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$372.94
15464	01/12/22	P	FOWLER BELL PLLC	GARNISHMENT	\$159.30
15465	01/12/22	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$125.46
15466	01/13/22	P	MACKANICAL RESTORATION	ENV/HOME ADPT	\$2,490.00
15467	01/13/22	E	GRIGGS FHP	INDIVIDUAL - PDS****	\$1,783.88
15468	01/13/22	E	RESOARCES, INC,	COMMUNITY GUIDE	\$3,088.80
15469	01/13/22	P	COLLINS RESPIRATORY CARE, INC	INDIVIDUAL - PDS****	\$520.00
15470	01/13/22	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$56.37
15471	01/13/22	P	GROGAN'S HEALTHCARE SUPPLY	INDIVIDUAL - PDS****	\$1,387.68
15472	01/13/22	P	MEDICAL GUARDIAN	INDIVIDUAL - PDS****	\$90.85
15473	01/13/22	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$148.06
15474	01/13/22	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$505.94
15475	01/13/22	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$63.39
15476	01/13/22	P	BEREA FINANCE DEPARTMENT	BEREA CITY TAX	\$1,577.70
15477	01/13/22	P	BOURBON COUNTY FISCAL COURT	BOURBON COUNTY TAX	\$231.50
15478	01/13/22	P	BOYLE COUNTY TAX	DANVILLE CITY TAX	\$3,118.84
15479	01/13/22	P	CITY OF CARLISLE	CARLISLE CITY TAX	\$225.99
15480	01/13/22	P	CITY OF COVINGTON	COVINGTON CITY TAX	\$576.24
15481	01/13/22	P	CITY OF CYNTHIANA	CYNTHIANA CITY TAX	\$109.68
15482	01/13/22	P	CITY OF JUNCTION CITY	JUNCTION CITY TAX	\$96.10
15483	01/13/22	P	CITY OF MIDWAY	MIDWAY CITY TAX	\$220.02
15484	01/13/22	P	CITY OF MILLERSBURG TREAS	MILLERSBURG CITY TAX	\$101.94
15485	01/13/22	P	CITY OF NICHOLASVILLE	NICHOLASVILLE CITY TAX	\$2,616.55
15486	01/13/22	P	CITY OF PARIS	PARIS CITY TAX	\$996.15
15487	01/13/22	P	CITY OF RICHMOND	RICHMOND CITY TAX	\$4,201.68
15488	01/13/22	P	CITY OF STANFORD	STANFORD CITY TAX	\$271.00
15489	01/13/22	P	CITY OF STANTON	STANTON CITY TAX	\$84.15
15490	01/13/22	P	CITY OF VERSAILLES	VERSAILLES CITY TAX	\$683.61
15491	01/13/22	P	CITY OF WINCHESTER	WINCHESTER CITY TAX	\$1,953.34
15492	01/13/22	P	CLARK COUNTY FISCAL COURT	CLARK COUNTY TAX	\$1,307.73
15493	01/13/22	P	CLAY COUNTY	CLAY COUNTY TAX	\$330.22
15494	01/13/22	P	CITY OF FRANKFORT	FRANKFORT CITY TAX	\$1,930.54
15495	01/13/22	P	ESTILL CO TAX ADMINISTRATOR	ESTILL COUNTY TAX	\$392.80
15496	01/13/22	P	FAYETTE CO PUBLIC SCHOOLS	FAYETTE CO TAX	\$5,625.75

Bluegrass Area Development District

AP Check Register (Current by Bank)

Check Dates: 1/1/2022 to 1/31/2022

Check No.^	Date	Status*	Payee Name	Invoice Description	Amount
15497	01/13/22	P	GARRARD CO FISCAL COURT	GARRARD COUNTY TAX	\$1,685.26
15498	01/13/22	P	GEORGETOWN/SCOTT COUNTY REV	SCOTT COUNTY TAX	\$2,868.54
15499	01/13/22	V 1/13/22			
15500	01/13/22	P	HARRISON CO TAX ADMINISTRATOR	HARRISON COUNTY TAX	\$420.29
15501	01/13/22	P	JESSAMINE COUNTY FISCAL COURT	JESSAMINE COUNTY TAX	\$2,743.82
15502	01/13/22	P	KENTON COUNTY FISCAL COURT	KENTON COUNTY	\$166.88
15503	01/13/22	P	LFUCG	LEXINGTON CITY TAX	\$11,959.82
15504	01/13/22	P	CITY OF HARRODSBURG	HARRODSBURG CITY TAX	\$504.69
15505	01/13/22	P	LINCOLN COUNTY	LINCOLN COUNTY TAX	\$1,948.07
15506	01/13/22	P	MADISON COUNTY FINANCE OFFICE	MADISON COUNTY TAX	\$2,133.25
15507	01/13/22	P	MERCER COUNTY FISCAL COURT	MERCER COUNTY TAX	\$721.34
15508	01/13/22	P	NICHOLAS CO FISCAL COURT	NICHOLAS COUNTY TAX	\$551.23
15509	01/13/22	P	POWELL COUNTY FISCAL COURT	POWELL COUNTY TAX	\$1,164.68
15510	01/13/22	P	TREASURER, CITY OF WILMORE	WILMORE CITY TAX	\$80.13
15511	01/13/22	P	TREASURER, FRANKLIN COUNTY	FRANKLIN COUNTY TAX	\$266.28
15512	01/13/22	P	WOODFORD COUNTY FISCAL COURT	WOODFORD COUNTY TAX	\$635.27
* 15513	01/19/22	P	BGADD	FUNDS TRANSFER	\$200,000.00
15514	01/21/22	P	REPUBLIC BANK	DECEMBER STATEMENT	\$880.00
15515	01/26/22	P	CHAPTER 13 TRUSTEE-EDKY	GARNISHMENT	\$101.54
15516	01/26/22	P	CHILD SUPPORT ENFORCEMENT	GARNISHMENT	\$372.94
15517	01/26/22	P	FOWLER BELL PLLC	GARNISHMENT	\$159.30
15518	01/26/22	P	KENTUCKY STATE TREASURER	GARNISHMENT	\$58.73
15519	01/26/22	P	KENTUCKY STATE TREASURER	KY STATE	\$23,014.09
15520	01/26/22	P	TRADITIONAL BANK	FED/MED/SS	\$77,844.92
15521	01/26/22	P	TREASURER, KY UNEMPLOYMENT	SUTA	\$9,093.66
15522	01/27/22	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$145.00
15523	01/27/22	P	PROFESSIONAL MEDICAL SUPPLY	INDIVIDUAL - PDS****	\$915.30
15524	01/27/22	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$36.02
15525	01/27/22	P	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$14.91
15526	01/27/22	E	RESOARCES, INC,	COMMUNITY GUIDE	\$2,648.80
15527	01/27/22	E	INDIVIDUAL - PDS****	INDIVIDUAL - PDS****	\$1,200.00
BANK TB12 REGISTER TOTAL:					\$686,029.54

BANK ID: TRADITIONAL BANK - CDO Payroll

EFT/CHECK	01/12/22	P	PDS (CDO) PAYROLL*****	\$475,551.74
EFT/CHECK	01/26/22	P	PDS (CDO) PAYROLL*****	\$468,461.58
BANK CDO PAYROLL REGISTER TOTAL:				\$944,013.32

GRAND TOTAL : \$3,285,413.42

* 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.