

Bluegrass Area Development District
Statement of Financial Position
As of 4/30/2022

Assets

Current Assets

| | | |
|---------------------------|----------------|--|
| CASH OPERATING | (\$36,692.86) | |
| CASH AGING | 113,728.45 | |
| CASH WIOA | 91,810.90 | |
| INVESTMENTS MM | 276,400.28 | |
| INVESTMENTS CD | 324,652.93 | |
| CASH BLUEGRASS CAT | 205,920.65 | |
| CASH CDO PAYROLL | (446,196.75) | |
| CASH CDO OPERATING | 1,686,227.91 | |
| CASH TENANT | 6,236.06 | |
| PREPAID EXPENSE | 41,177.75 | |
| A/R FEDERAL | 2,431,632.56 | |
| A/R STATE | (298,970.78) | |
| A/R LOCAL | 81,325.03 | |
| A/R OTHER | 7,847.96 | |
| REIMBURSABLE RECEIVABLE | 11,487.24 | |
| UNAPPLIED CASH ON ACCOUNT | (23,366.89) | |
| ALLOWANCE FOR BAD DEBT | (68,031.79) | |
| TRANSFER/CLEARING | (172,697.54) | |
| Total Current Assets | \$4,232,491.11 | |

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 | (405,080.68) | |
| ACCUMULATED DEPRECIATION AGING SOFTWARE | (45,200.00) | |
| ACCUMULATED DEPRECIATION GIS SOFTWARE | (11,849.04) | |
| 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 | (510,608.84) | |
| ACCUMULATED DEPRECIATION PARKING LOT | (25,650.14) | |
| ACCUMULATED DEPRECIATION BUILDING HVAC | (76,451.17) | |
| ACCUMULATED DEPRECIATION BUILDING IMPROV | (87,092.81) | |
| Total Property & Equipment | \$2,188,388.19 | |

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

\$8,988,665.30

Bluegrass Area Development District
Statement of Financial Position
As of 4/30/2022

Liabilities and Net Assets

Current Liabilities

| | | |
|---------------------------------------|----------------|--|
| ACCOUNTS PAYABLE OPERATING | (\$6,336.50) | |
| ACCOUNTS PAYABLE AGING | 658,058.93 | |
| ACCOUNTS PAYABLE WIOA | 1,327,860.17 | |
| ACCOUNTS PAYABLE CDO | 179,816.56 | |
| INTEREST PAYABLE AGING | 911.29 | |
| INTEREST PAYABLE WIOA | 439.26 | |
| COUNTY SCHOOL TAX PAYABLE | 414.57 | |
| 125 VOUCHER DEDUCTION PAYABLE | (5,610.84) | |
| MISCELLANEOUS WITHHOLDINGS | (2.72) | |
| PENSION CERS EMPLOYEE | (1,071.79) | |
| WELLNESS PAYABLE | 29,057.07 | |
| AFLAC PAYABLE | (4.29) | |
| VISION INSURANCE PAYABLE | (119.14) | |
| DENTAL INSURANCE PAYABLE | (2,924.41) | |
| HEALTH INSURANCE PAYABLE | (20,301.42) | |
| LIFE INSURANCE PAYABLE | 136.96 | |
| ANNUAL LEAVE PAYABLE | 343,818.23 | |
| HOLIDAY LEAVE PAYABLE | (29,843.82) | |
| UNEMPLOYMENT COMPENSATION PAYABLE | (892.73) | |
| SICK LEAVE PAYABLE | 63,332.96 | |
| OWED TO GRANTOR | 23,729.76 | |
| EMPLOYEE'S ASSOCIATION DUES | 8.00 | |
| UNEARNED REVENUE | 201,060.69 | |
| ACCRUED PAYABLES CDO | 82,000.00 | |
| FICA PAYABLE CDO | (32,072.07) | |
| FEDERAL WITHHOLDING TAXES PAYABLE CDO | 636.19 | |
| STATE WITHHOLDING TAXES PAYABLE CDO | (113,288.98) | |
| CITY WITHHOLDING TAXES PAYABLE CDO | (1,940.72) | |
| COUNTY SCHOOL TAX PAYABLE CDO | (846.99) | |
| MISCELLANEOUS WITHHOLDINGS CDO | (10,130.32) | |
| BACKGROUND CHECKS SCL II | 2,394.50 | |
| BACKGROUND CHECKS CDO | 4,454.80 | |
| BACKGROUND CHECKS KARES | (5,902.60) | |
| Total Current Liabilities | \$2,686,840.60 | |

Long Term Liabilities

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

Total Liabilities

\$14,679,813.68

Bluegrass Area Development District
Statement of Financial Position
As of 4/30/2022

Net Assets

| | |
|---------------------------|------------------|
| FUND BALANCE | (\$6,287,736.63) |
| Current Year FUND BALANCE | 596,588.25 |

| | |
|-------------------------|-------------------------|
| Total Net Assets | <u>(\$5,691,148.38)</u> |
|-------------------------|-------------------------|

| | |
|---|------------------------------|
| Total Liabilities and Net Assets | <u><u>\$8,988,665.30</u></u> |
|---|------------------------------|

Bluegrass Area Development District
Statement of Activities
For the period of 4/1/2022 through 4/30/2022

Revenues

| | |
|--------------------------------|----------------|
| FEDERAL REVENUE | \$1,225,285.48 |
| STATE REVENUE | 1,860,072.54 |
| LOCAL REVENUE | 30,200.00 |
| LOCAL REVENUE - INTEREST/OTHER | 1,291.98 |
| LOCAL REVENUE - RENT | 6,892.64 |
| Total Revenues | \$3,123,742.64 |

Expenses

| | |
|--------------------------------|--------------|
| DIRECT SALARIES | \$152,036.93 |
| DIRECT SALARIES CDO | 1,246,547.89 |
| DIRECT BENEFITS | 96,167.66 |
| DIRECT BENEFITS CDO | 70,740.50 |
| DIRECT ANNUAL LEAVE | 9,904.80 |
| DIRECT POSTAGE | 783.61 |
| DIRECT PHONE | 4,407.99 |
| DIRECT TRAVEL | 1,089.44 |
| DIRECT COMMITTEE/BOARD TRAVEL | 569.02 |
| DIRECT EQUIPMENT PURCHASE | 5,858.91 |
| DIRECT SUPPLIES | 1,897.69 |
| DIRECT COMPUTER SUPPLIES/SOFTW | 16,178.39 |
| DIRECT FEES | 23,243.10 |
| DIRECT PRINTING & PUBLISHING | 1,536.33 |
| DIRECT OTHER | 765.70 |
| DIRECT TEMP SERVICES | 3,127.59 |
| DIRECT PROFESSIONAL DEVELOP | 5,937.71 |
| DIRECT GIS MILEAGE EXPENSE | (3.52) |
| TENANT BUILDING COSTS | 2,266.46 |
| C/S CONTRACTS | 755,083.68 |
| C/S CAREER CENTER | 22,032.77 |
| CONTRACT SERVICES CP | 4,000.00 |
| CONTRACT SERVICES AGING | 548,773.02 |
| INDIRECT SALARIES | 42,064.51 |
| INDIRECT BENEFITS | 29,848.60 |
| INDIRECT TRAVEL | 91.59 |
| INDIRECT SUPPLIES | 449.02 |
| INDIRECT DUES, FEES, SUBSCRIPT | 979.77 |
| INDIRECT LEGAL FEES | (0.01) |
| INDIRECT PRINTING/PUBLISHING | 2,047.51 |
| INDIRECT OTHER | 236.87 |
| INDIRECT PROFESSIONAL DEVELOPM | 0.04 |
| INDIRECT COMPUTER SUPPLIES/SOF | 3,516.40 |
| INDIRECT BOARD TRAINING | 0.01 |
| INDIRECT EQUIP RENT/MAINT | 1,588.04 |
| INDIRECT POSTAGE EXPENSE | (783.62) |
| INDIRECT PHONE EXPENSE | 3,785.36 |
| INDIRECT EQUIP DEPRECIATION | 341.13 |
| INDIRECT AUDIT FEES | (0.14) |
| INDIRECT OFFICE INSURANCE | 4.27 |
| INDIRECT COMPUTER SERVICE | 0.05 |
| INDIRECT II JANITORIAL | 3,637.50 |
| INDIRECT II UTILITIES ELECTRIC | 6,071.43 |
| INDIRECT II UTILITIES WATER | 177.44 |
| INDIRECT II UTILITIES SEWER | 190.10 |

Bluegrass Area Development District
Statement of Activities
For the period of 4/1/2022 through 4/30/2022

| | |
|---------------------------------|-----------------------|
| INDIRECT II GARBAGE/LANDFILL U | 213.75 |
| INDIRECT II BUILDING SUPPLIES | (0.01) |
| INDIRECT II LANDSCAPING EXPENS | 532.72 |
| INDIRECT II REPAIRS AND MAINTEN | 3,258.79 |
| INDIRECT II HVAC REPAIRS AND M | 0.12 |
| INDIRECT II ELEVATOR REPAIRS/M | 795.91 |
| INDIRECT II PROPERTY INSURANCE | (1.15) |
| INDIRECT II DEPRECIATION BUILDI | 6,262.56 |
| INDIRECT II DEPRECIATION IMPRV | 1,591.44 |
| Total Expenses | <u>\$3,079,845.67</u> |

Other Revenues (Expenses) & Gains (Losses)

| | |
|--|---------------|
| Total Other Revenues (Expenses) & Gains (Losses) | <u>\$0.00</u> |
|--|---------------|

Change In Net Assets \$43,896.97

Net Assets At Beginning Of Period (\$5,735,045.35)

Net Assets At End Of Period (\$5,691,148.38)

Bluegrass Area Development District
Statement of Activities (YTD)
As of 4/30/2022

Revenues

| | |
|--------------------------------|-----------------|
| FEDERAL REVENUE | \$7,415,503.13 |
| STATE REVENUE | 17,954,198.43 |
| LOCAL REVENUE | 386,531.36 |
| LOCAL REVENUE - CONTRIBUTIONS | 149,655.98 |
| LOCAL REVENUE - INTEREST/OTHER | 428,068.50 |
| LOCAL REVENUE - RENT | 68,926.40 |
| Total Revenues | \$26,402,883.80 |

Expenses

| | |
|--------------------------------|----------------|
| DIRECT SALARIES | \$1,586,762.87 |
| DIRECT SALARIES CDO | 12,393,117.84 |
| DIRECT BENEFITS | 1,009,712.42 |
| DIRECT BENEFITS CDO | 646,603.69 |
| DIRECT ANNUAL LEAVE | 101,465.10 |
| DIRECT POSTAGE | 14,981.75 |
| DIRECT PHONE | 41,937.30 |
| DIRECT TRAVEL | 12,354.51 |
| DIRECT COMMITTEE/BOARD TRAVEL | 3,105.93 |
| DIRECT EQUIPMENT PURCHASE | 19,499.00 |
| DIRECT SUPPLIES | 19,715.68 |
| DIRECT COMPUTER SUPPLIES/SOFTW | 83,306.26 |
| DIRECT FEES | 60,825.15 |
| DIRECT LEGAL FEES | 9,231.75 |
| DIRECT PRINTING & PUBLISHING | 22,309.35 |
| DIRECT OTHER | 8,751.42 |
| DIRECT TEMP SERVICES | 31,883.81 |
| DIRECT MEETING EXPENSE | 6,817.87 |
| DIRECT PROFESSIONAL DEVELOP | 35,546.48 |
| DIRECT GIS MILEAGE EXPENSE | (21.12) |
| TENANT BUILDING COSTS | 36,831.25 |
| C/S CONTRACTS | 3,823,561.81 |
| C/S CAREER CENTER | 161,114.41 |
| C/S EMPLOYERS ASSESSMENTS | 2,184.00 |
| CONTRACT SERVICES CP | 12,625.00 |
| CONTRACT SERVICES AGING | 4,360,662.58 |
| INDIRECT SALARIES | 430,276.91 |
| INDIRECT BENEFITS | 316,145.75 |
| INDIRECT TRAVEL | 4,173.76 |
| INDIRECT SUPPLIES | 3,026.76 |
| INDIRECT DUES, FEES, SUBSCRIPT | 35,539.25 |
| INDIRECT LEGAL FEES | 7,000.03 |
| INDIRECT PRINTING/PUBLISHING | 13,177.33 |
| INDIRECT OTHER | 3,938.95 |
| INDIRECT PROFESSIONAL DEVELOPM | 2,804.10 |
| INDIRECT COMPUTER SUPPLIES/SOF | 47,845.08 |
| INDIRECT BOARD TRAINING | 1,462.58 |
| INDIRECT EQUIP RENT/MAINT | 10,918.15 |
| INDIRECT POSTAGE EXPENSE | 5,632.43 |

Bluegrass Area Development District
Statement of Activities (YTD)
As of 4/30/2022

| | |
|---------------------------------|------------------------|
| INDIRECT PHONE EXPENSE | 21,236.27 |
| INDIRECT EQUIP DEPRECIATION | 3,411.03 |
| INDIRECT AUDIT FEES | 42,587.94 |
| INDIRECT OFFICE INSURANCE | 40,842.02 |
| INDIRECT COMPUTER SERVICE | 19,224.85 |
| INDIRECT II JANITORIAL | 36,631.42 |
| INDIRECT II UTILITIES ELECTRIC | 50,595.21 |
| INDIRECT II UTILITIES WATER | 1,728.74 |
| INDIRECT II UTILITIES SEWER | 1,768.12 |
| INDIRECT II GARBAGE/LANDFILL U | 1,979.13 |
| INDIRECT II BUILDING SUPPLIES | 1,655.11 |
| INDIRECT II LANDSCAPING EXPENS | 10,330.61 |
| INDIRECT II REPAIRS AND MAINT | 91,031.85 |
| INDIRECT II HVAC REPAIRS AND M | 6,297.93 |
| INDIRECT II ELEVATOR REPAIRS/M | 3,108.46 |
| INDIRECT II PROPERTY INSURANCE | 8,499.24 |
| INDIRECT II DEPRECIATION BUILDI | 62,626.00 |
| INDIRECT II DEPRECIATION IMPRV | 15,914.43 |
| Total Expenses | <u>\$25,806,295.55</u> |

Other Revenues (Expenses) & Gains (Losses)

| | |
|--|---------------|
| Total Other Revenues (Expenses) & Gains (Losses) | <u>\$0.00</u> |
|--|---------------|

| | |
|-----------------------------|---------------------|
| Change In Net Assets | \$596,588.25 |
|-----------------------------|---------------------|

| | |
|--|-------------------------|
| Net Assets At Beginning Of Year | <u>(\$6,287,736.63)</u> |
|--|-------------------------|

| | |
|----------------------------------|--------------------------------|
| Net Assets At End Of Year | <u><u>(\$5,691,148.38)</u></u> |
|----------------------------------|--------------------------------|

Bluegrass Area Development District
 Income Statement Sub Type
 (Original Budget to Actual Comparison)

For the period of 4/1/2022 Through 4/30/2022

Program: Aging

| | Current Actual | Year To Date Actual | Annual Budget | Variance | % |
|--|-----------------------|------------------------|------------------------|-------------------------|----------------|
| Revenues | | | | | |
| FEDERAL REVENUE | \$369,902.16 | \$2,439,140.84 | \$2,952,580.63 | \$(513,439.79) | (17.4)% |
| STATE REVENUE | 1,844,416.45 | 17,601,576.76 | 22,899,241.00 | (5,297,664.24) | (23.1) |
| LOCAL REVENUE | 0.00 | 66,599.12 | 3,053.37 | 63,545.75 | 2,081.2 |
| Net Revenues | \$2,214,318.61 | \$20,107,316.72 | \$25,854,875.00 | \$(5,747,558.28) | (22.2)% |
| Program Expenses | | | | | |
| DIRECT SALARIES | \$79,692.36 | \$932,560.04 | \$1,408,808.06 | \$476,248.02 | 33.8% |
| DIRECT BENEFITS | 51,754.38 | 596,021.47 | 744,901.15 | 148,879.68 | 20.0 |
| DIRECT ANNUAL LEAVE | 5,032.75 | 56,516.86 | 70,577.65 | 14,060.79 | 19.9 |
| DIRECT POSTAGE | 1,069.07 | 14,578.57 | 21,500.00 | 6,921.43 | 32.2 |
| DIRECT PHONE | 2,969.71 | 26,620.06 | 27,500.00 | 879.94 | 3.2 |
| DIRECT TRAVEL | 440.88 | 2,393.64 | 19,500.00 | 17,106.36 | 87.7 |
| DIRECT EQUIPMENT PURCHASE | 1,495.49 | 1,495.49 | 21,300.00 | 19,804.51 | 93.0 |
| DIRECT SUPPLIES | 783.71 | 7,381.48 | 13,000.00 | 5,618.52 | 43.2 |
| DIRECT COMPUTER SUPPLIES/SOFTWARE | 14,239.38 | 62,237.69 | 59,500.00 | (2,737.69) | (4.6) |
| DIRECT FEES | 23,202.10 | 48,567.08 | 8,000.00 | (40,567.08) | (507.1) |
| DIRECT PRINTING & PUBLISHING | 1,379.27 | 16,414.99 | 13,500.00 | (2,914.99) | (21.6) |
| DIRECT OTHER | 310.60 | 3,106.00 | 3,700.00 | 594.00 | 16.1 |
| DIRECT TEMP SERVICES | 3,127.59 | 31,883.81 | 83,200.00 | 51,316.19 | 61.7 |
| DIRECT MEETING EXPENSE | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.0 |
| DIRECT PROFESSIONAL DEVELOPMENT | 1,804.50 | 8,197.96 | 11,000.00 | 2,802.04 | 25.5 |
| 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 | \$187,301.79 | \$1,807,975.14 | \$2,593,254.78 | \$785,279.64 | 30.3% |
| Contract Goods and Services | | | | | |
| CDO EMPLOYEE WAGES/LABOR | \$1,246,547.89 | \$12,393,117.84 | \$16,089,522.00 | \$3,696,404.16 | 23.0% |
| CDO EMPLOYEE BENEFITS | 70,740.50 | 646,603.69 | 915,000.00 | 268,396.31 | 29.3 |
| CONTRACT SERVICES | 548,773.02 | 4,360,662.58 | 5,341,054.54 | 980,391.96 | 18.4 |
| Total Contract Goods and Services | \$1,866,061.41 | \$17,400,384.11 | \$22,345,576.54 | \$4,945,192.43 | 22.1% |

Bluegrass Area Development District
 Income Statement SubType
 (Original Budget to Actual Comparison)
 For the period of 4/1/2022 Through 4/30/2022
Program: Aging

| | Current Actual | Year To Date Actual | Annual Budget | Variance | % |
|--|-----------------------|------------------------|------------------------|-----------------------|---------------|
| <u>General & Administrative Expenses</u> | | | | | |
| INDIRECT COST POOL I | \$43,774.06 | \$594,259.71 | \$778,198.61 | \$183,938.90 | 23.6% |
| INDIRECT COST POOL II | 11,698.02 | 172,002.34 | 152,845.07 | (19,157.27) | (12.5) |
| Total General & Administrative Expenses | \$55,472.08 | \$766,262.05 | \$931,043.68 | \$164,781.63 | 17.7% |
| Total Expenses | \$2,108,835.28 | \$19,974,621.30 | \$25,869,875.00 | \$5,895,253.70 | 22.8% |
| Net Income (Loss) | \$105,483.33 | \$132,695.42 | \$(15,000.00) | \$147,695.42 | 984.6% |

Bluegrass Area Development District
 Income Statement SubType
 (Original Budget to Actual Comparison)
 For the period of 4/1/2022 Through 4/30/2022
Program: Community Planning

| | Current Actual | Year To Date Actual | Annual Budget | Variance | % |
|--|--------------------|------------------------|-----------------------|-----------------------|----------------|
| Revenues | | | | | |
| FEDERAL REVENUE | \$0.00 | \$317,793.47 | \$180,248.00 | \$137,545.47 | 76.3% |
| STATE REVENUE | 15,656.09 | 352,621.67 | 618,687.00 | (266,065.33) | (43.0) |
| LOCAL REVENUE | 11,500.00 | 282,532.24 | 316,177.00 | (33,644.76) | (10.6) |
| Net Revenues | \$27,156.09 | \$952,947.38 | \$1,115,112.00 | \$(162,164.62) | (14.5)% |
| Program Expenses | | | | | |
| DIRECT SALARIES | \$37,402.19 | \$333,187.32 | \$522,208.17 | \$189,020.85 | 36.2% |
| DIRECT BENEFITS | 23,036.47 | 203,221.11 | 273,005.63 | 69,784.52 | 25.6 |
| DIRECT ANNUAL LEAVE | 2,731.19 | 23,694.53 | 30,220.60 | 6,526.07 | 21.6 |
| DIRECT POSTAGE | 9.81 | 240.13 | 600.00 | 359.87 | 60.0 |
| DIRECT PHONE | 684.61 | 5,075.45 | 8,000.00 | 2,924.55 | 36.6 |
| DIRECT TRAVEL | 552.64 | 7,754.17 | 12,000.00 | 4,245.83 | 35.4 |
| DIRECT EQUIPMENT PURCHASE | 0.00 | 1,789.00 | 10,000.00 | 8,211.00 | 82.1 |
| DIRECT SUPPLIES | 0.00 | 1,447.03 | 750.00 | (697.03) | (92.9) |
| DIRECT COMPUTER SUPPLIES/SOFTWARE | 999.70 | 6,708.89 | 7,500.00 | 791.11 | 10.5 |
| DIRECT FEES | 41.00 | 976.90 | 1,500.00 | 523.10 | 34.9 |
| DIRECT LEGAL FEES | 0.00 | 8,242.75 | 0.00 | (8,242.75) | 0.0 |
| DIRECT PRINTING & PUBLISHING | (53.70) | 1,221.94 | 1,000.00 | (221.94) | (22.2) |
| DIRECT OTHER | 97.60 | 2,383.48 | 4,000.00 | 1,616.52 | 40.4 |
| DIRECT MEETING EXPENSE | 0.00 | 0.00 | 500.00 | 500.00 | 100.0 |
| DIRECT PROFESSIONAL DEVELOPMENT | 144.41 | 5,123.96 | 6,500.00 | 1,376.04 | 21.2 |
| DIRECT VEHICLE MILEAGE EXPENSE | (3.52) | (171.60) | (4,000.00) | (3,828.40) | (95.7) |
| 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 | \$65,642.40 | \$600,895.06 | \$877,284.40 | \$276,389.34 | 31.5% |
| Contract Goods and Services | | | | | |
| CONTRACTS | \$4,000.00 | \$12,625.00 | \$0.00 | \$(12,625.00) | 0.0% |
| Total Contract Goods and Services | \$4,000.00 | \$12,625.00 | \$0.00 | \$(12,625.00) | 0.0% |

Bluegrass Area Development District
 Income Statement Sub Type
 (Original Budget to Actual Comparison)
 For the period of 4/1/2022 Through 4/30/2022
Program: Community Planning

| | Current Actual | Year To Date Actual | Annual Budget | Variance | % |
|--|----------------------|------------------------|-----------------------|---------------------|---------------|
| <u>General & Administrative Expenses</u> | | | | | |
| INDIRECT COST POOL I | \$20,995.75 | \$208,388.17 | \$288,041.34 | \$79,653.17 | 27.7% |
| INDIRECT COST POOL II | 5,747.11 | 60,358.86 | 56,350.26 | (4,008.60) | (7.1) |
| Total General & Administrative Expenses | \$26,742.86 | \$268,747.03 | \$344,391.60 | \$75,644.57 | 22.0% |
| Total Expenses | \$96,385.26 | \$882,267.09 | \$1,221,676.00 | \$339,408.91 | 27.8% |
| Net Income (Loss) | \$(69,229.17) | \$70,680.29 | \$(106,564.00) | \$177,244.29 | 166.3% |

Bluegrass Area Development District

Income Statement Sub Type

(Original Budget to Actual Comparison)

For the period of 4/1/2022 Through 4/30/2022

Program: WIOA

| | Current Actual | Year To Date Actual | Annual Budget | Variance | % |
|--|---------------------|------------------------|-----------------------|-------------------------|----------------|
| Revenues | | | | | |
| FEDERAL REVENUE | \$855,383.32 | \$4,658,568.82 | \$6,521,711.40 | \$(1,863,142.58) | (28.6)% |
| LOCAL REVENUE | 18,700.00 | 37,400.00 | 5,044.60 | 32,355.40 | 641.4 |
| Net Revenues | \$874,083.32 | \$4,695,968.82 | \$6,526,756.00 | \$(1,830,787.18) | (28.1)% |
| Program Expenses | | | | | |
| DIRECT SALARIES | \$34,836.41 | \$313,389.29 | \$459,286.04 | \$145,896.75 | 31.8% |
| DIRECT BENEFITS | 21,315.68 | 206,724.29 | 256,663.76 | 49,939.47 | 19.5 |
| DIRECT ANNUAL LEAVE | 2,135.96 | 20,994.72 | 25,890.38 | 4,895.66 | 18.9 |
| DIRECT POSTAGE | (318.06) | 93.62 | 500.00 | 406.38 | 81.3 |
| DIRECT PHONE | 753.67 | 10,146.32 | 15,000.00 | 4,853.68 | 32.4 |
| DIRECT TRAVEL | 95.92 | 1,082.05 | 2,500.00 | 1,417.95 | 56.7 |
| DIRECT COMMITTEE/BOARD TRAVEL | 199.02 | 2,735.93 | 6,000.00 | 3,264.07 | 54.4 |
| DIRECT EQUIPMENT PURCHASE | 4,363.42 | 16,214.51 | 5,000.00 | (11,214.51) | (224.3) |
| DIRECT SUPPLIES | 1,113.98 | 10,779.91 | 3,000.00 | (7,779.91) | (259.3) |
| DIRECT COMPUTER SUPPLIES/SOFTWARE | 939.31 | 14,300.14 | 5,000.00 | (9,300.14) | (186.0) |
| DIRECT FEES | 0.00 | 10,033.00 | 12,500.00 | 2,467.00 | 19.7 |
| DIRECT LEGAL FEES | 0.00 | 989.00 | 5,000.00 | 4,011.00 | 80.2 |
| DIRECT PRINTING & PUBLISHING | 210.76 | 4,672.42 | 2,000.00 | (2,672.42) | (133.6) |
| DIRECT OTHER | 312.50 | 3,125.00 | 5,000.00 | 1,875.00 | 37.5 |
| DIRECT MEETING EXPENSE | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.0 |
| DIRECT PROFESSIONAL DEVELOPMENT | 3,130.26 | 20,316.96 | 10,000.00 | (10,316.96) | (103.2) |
| DIRECT VEHICLE MILEAGE EXPENSE | 0.00 | 150.48 | 500.00 | 349.52 | 69.9 |
| Total Program Expenses | \$69,088.83 | \$635,747.64 | \$816,840.18 | \$181,092.54 | 22.2% |
| Contract Goods and Services | | | | | |
| CONTRACTS | \$743,003.68 | \$3,611,725.82 | \$5,217,954.00 | \$1,606,228.18 | 30.8% |
| ASSESSMENTS | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.0 |
| CAREER CENTER | 22,032.77 | 161,114.41 | 180,000.00 | 18,885.59 | 10.5 |
| 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 | \$765,036.45 | \$3,775,024.23 | \$5,403,954.00 | \$1,628,929.77 | 30.1% |

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 4/1/2022 Through 4/30/2022
Program: WIOA

| | Current Actual | Year To Date Actual | Annual Budget | Variance | % |
|--|---------------------|------------------------|-----------------------|-----------------------|--------------|
| <u>General & Administrative Expenses</u> | | | | | |
| INDIRECT COST POOL I | \$19,393.05 | \$202,057.63 | \$255,845.30 | \$53,787.67 | 21.0% |
| INDIRECT COST POOL II | 5,291.45 | 58,525.35 | 50,116.52 | (8,408.83) | (16.8) |
| Total General & Administrative Expenses | \$24,684.50 | \$260,582.98 | \$305,961.82 | \$45,378.84 | 14.8% |
| Total Expenses | \$858,809.78 | \$4,671,354.85 | \$6,526,756.00 | \$1,855,401.15 | 28.4% |
| Net Income (Loss) | \$15,273.54 | \$24,613.97 | \$0.00 | \$24,613.97 | 0.0% |

Bluegrass Area Development District
Income Statement Sub Type
(Original Budget to Actual Comparison)
For the period of 4/1/2022 Through 4/30/2022
Program: Other

| | Current Actual | Year To Date Actual | Annual Budget | Variance | % |
|--|---------------------|------------------------|---------------------|----------------------|---------------|
| Revenues | | | | | |
| LOCAL REVENUE - CONTRIBUTIONS | \$0.00 | \$149,655.98 | \$149,657.00 | \$(1.02) | (0.0)% |
| LOCAL REVENUE - INTEREST/OTHER | 1,141.49 | 6,563.94 | 15,000.00 | (8,436.06) | (56.2) |
| LOCAL REVENUE - RENT | 6,892.64 | 68,926.40 | 82,712.00 | (13,785.60) | (16.7) |
| LOCAL REVENUE - BLUEGRASS CAT | 150.49 | 421,660.44 | 200,000.00 | 221,660.44 | 110.8 |
| LOCAL REVENUE - OTHER | 0.00 | (155.88) | 0.00 | (155.88) | 0.0 |
| Net Revenues | \$8,184.62 | \$646,650.88 | \$447,369.00 | \$199,281.88 | 44.5% |
| Program Expenses | | | | | |
| TENANT BUILDING COSTS | \$2,266.46 | \$36,831.25 | \$26,000.00 | \$(10,831.25) | (41.7)% |
| DIRECT SALARIES | 105.97 | 7,626.22 | 7,998.00 | 371.78 | 4.6 |
| DIRECT BENEFITS | 61.13 | 3,745.55 | 0.00 | (3,745.55) | 0.0 |
| DIRECT ANNUAL LEAVE | 4.90 | 258.99 | 3,000.00 | 2,741.01 | 91.4 |
| DIRECT POSTAGE | 22.79 | 69.43 | 0.00 | (69.43) | 0.0 |
| DIRECT PHONE | 0.00 | 95.47 | 0.00 | (95.47) | 0.0 |
| DIRECT TRAVEL | 0.00 | 1,124.65 | 0.00 | (1,124.65) | 0.0 |
| DIRECT COMMITTEE/BOARD TRAVEL | 370.00 | 370.00 | 0.00 | (370.00) | 0.0 |
| DIRECT SUPPLIES | 0.00 | 107.26 | 0.00 | (107.26) | 0.0 |
| DIRECT COMPUTER SUPPLIES/SOFTWARE | 0.00 | 59.54 | 0.00 | (59.54) | 0.0 |
| DIRECT FEES | 0.00 | 1,248.17 | 0.00 | (1,248.17) | 0.0 |
| DIRECT OTHER | 45.00 | 136.94 | 65,000.00 | 64,863.06 | 99.8 |
| DIRECT MEETING EXPENSE | 0.00 | 6,817.87 | 0.00 | (6,817.87) | 0.0 |
| DIRECT PROFESSIONAL DEVELOPMENT | 858.54 | 1,907.60 | 0.00 | (1,907.60) | 0.0 |
| Total Program Expenses | \$3,734.79 | \$60,398.94 | \$101,998.00 | \$41,599.06 | 40.8% |
| Contract Goods and Services | | | | | |
| CONTRACTS | \$12,080.00 | \$211,835.99 | \$200,000.00 | \$(11,835.99) | (5.9)% |
| Total Contract Goods and Services | \$12,080.00 | \$211,835.99 | \$200,000.00 | \$(11,835.99) | (5.9)% |
| General & Administrative Expenses | | | | | |
| INDIRECT COST POOL I | \$6.54 | \$4,537.68 | \$0.00 | \$(4,537.68) | 0.0% |
| INDIRECT COST POOL II | (5.98) | 1,279.70 | 0.00 | (1,279.70) | 0.0 |
| Total General & Administrative Expenses | \$0.56 | \$5,817.38 | \$0.00 | \$(5,817.38) | 0.0% |
| Total Expenses | \$15,815.35 | \$278,052.31 | \$301,998.00 | \$23,945.69 | 7.9% |
| Net Income (Loss) | \$(7,630.73) | \$368,598.57 | \$145,371.00 | \$223,227.57 | 153.6% |