

Bluegrass Area Development District
Statement of Financial Position
As of 5/31/2022

Assets

Current Assets

| | | |
|---------------------------|----------------|--|
| CASH OPERATING | (\$52,153.12) | |
| CASH AGING | 312,988.42 | |
| CASH WIOA | (28,656.24) | |
| INVESTMENTS MM | 290,441.17 | |
| INVESTMENTS CD | 324,746.01 | |
| CASH BLUEGRASS CAT | 193,023.80 | |
| CASH CDO PAYROLL | (446,196.75) | |
| CASH CDO OPERATING | 1,696,550.54 | |
| CASH TENANT | 6,241.89 | |
| PREPAID EXPENSE | 41,395.03 | |
| A/R FEDERAL | 2,453,067.32 | |
| A/R STATE | (389,838.54) | |
| A/R LOCAL | 87,707.94 | |
| A/R OTHER | 6,799.91 | |
| REIMBURSABLE RECEIVABLE | 12,674.05 | |
| UNAPPLIED CASH ON ACCOUNT | (23,366.89) | |
| ALLOWANCE FOR BAD DEBT | (68,031.79) | |
| TRANSFER/CLEARING | 319,526.84 | |
| Total Current Assets | \$4,736,919.59 | |

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 | (405,295.72) | |
| ACCUMULATED DEPRECIATION AGING SOFTWARE | (45,200.00) | |
| ACCUMULATED DEPRECIATION GIS SOFTWARE | (11,975.09) | |
| 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 | (516,158.94) | |
| ACCUMULATED DEPRECIATION PARKING LOT | (26,362.64) | |
| ACCUMULATED DEPRECIATION BUILDING HVAC | (77,378.57) | |
| ACCUMULATED DEPRECIATION BUILDING IMPROV | (87,756.84) | |
| Total Property & Equipment | \$2,180,193.07 | |

Other Assets

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

Bluegrass Area Development District
Statement of Financial Position
As of 5/31/2022

Total Assets

\$9,484,898.66

Liabilities and Net Assets

Current Liabilities

| | | |
|---------------------------------------|----------------|--|
| ACCOUNTS PAYABLE BLUEGRASS CAT | \$4,810.00 | |
| ACCOUNTS PAYABLE OPERATING | 67,585.57 | |
| ACCOUNTS PAYABLE AGING | 1,044,207.75 | |
| ACCOUNTS PAYABLE WIOA | 1,767,410.49 | |
| ACCOUNTS PAYABLE CDO | 210,286.93 | |
| INTEREST PAYABLE AGING | 1,127.84 | |
| INTEREST PAYABLE WIOA | 593.95 | |
| COUNTY SCHOOL TAX PAYABLE | 865.32 | |
| 125 VOUCHER DEDUCTION PAYABLE | (6,263.56) | |
| MISCELLANEOUS WITHHOLDINGS | (48.42) | |
| PENSION CERS EMPLOYEE | (106.95) | |
| WELLNESS PAYABLE | 29,057.07 | |
| AFLAC PAYABLE | (6.35) | |
| VISION INSURANCE PAYABLE | (222.40) | |
| DENTAL INSURANCE PAYABLE | (3,345.98) | |
| HEALTH INSURANCE PAYABLE | (25,660.92) | |
| LIFE INSURANCE PAYABLE | 133.74 | |
| ANNUAL LEAVE PAYABLE | 321,975.78 | |
| HOLIDAY LEAVE PAYABLE | (19,754.72) | |
| UNEMPLOYMENT COMPENSATION PAYABLE | (892.73) | |
| SICK LEAVE PAYABLE | 67,223.37 | |
| OWED TO GRANTOR | 23,729.76 | |
| EMPLOYEE'S ASSOCIATION DUES | 8.00 | |
| CREDIT CARDS PAYABLE | (9,840.37) | |
| UNEARNED REVENUE | 204,172.89 | |
| 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 | 2,264.50 | |
| BACKGROUND CHECKS CDO | 4,129.80 | |
| BACKGROUND CHECKS KARES | (5,902.60) | |
| Total Current Liabilities | \$3,601,894.87 | |

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 | |

Bluegrass Area Development District
Statement of Financial Position
As of 5/31/2022

| | | |
|---|-------------------|------------------------------|
| Total Liabilities | | <u>\$15,594,867.95</u> |
| | | |
| <u>Net Assets</u> | | |
| FUND BALANCE | (\$6,287,736.63) | |
| Current Year FUND BALANCE | <u>177,767.34</u> | |
| | | |
| Total Net Assets | | <u>(\$6,109,969.29)</u> |
| | | |
| Total Liabilities and Net Assets | | <u><u>\$9,484,898.66</u></u> |

Bluegrass Area Development District
Statement of Activities
For the period of 5/1/2022 through 5/31/2022

Revenues

| | |
|--------------------------------|----------------|
| FEDERAL REVENUE | \$215,660.44 |
| STATE REVENUE | 1,652,701.85 |
| LOCAL REVENUE | 19,271.86 |
| LOCAL REVENUE - INTEREST/OTHER | 884.01 |
| LOCAL REVENUE - RENT | 13,785.28 |
| Total Revenues | \$1,902,303.44 |

Expenses

| | |
|--------------------------------|--------------|
| DIRECT SALARIES | \$157,334.75 |
| DIRECT SALARIES CDO | 1,387,656.11 |
| DIRECT BENEFITS | 91,915.63 |
| DIRECT BENEFITS CDO | 75,710.97 |
| DIRECT ANNUAL LEAVE | 9,490.56 |
| DIRECT POSTAGE | 561.91 |
| DIRECT PHONE | 5,458.25 |
| DIRECT TRAVEL | 2,469.34 |
| DIRECT SUPPLIES | 1,262.70 |
| DIRECT COMPUTER SUPPLIES/SOFTW | 1,036.94 |
| DIRECT FEES | 23,632.30 |
| DIRECT PRINTING & PUBLISHING | 279.96 |
| DIRECT OTHER | 1,620.63 |
| DIRECT MEETING EXPENSE | 3,607.50 |
| DIRECT PROFESSIONAL DEVELOP | 4,911.50 |
| TENANT BUILDING COSTS | 1,903.16 |
| C/S CONTRACTS | 375,129.67 |
| C/S CAREER CENTER | 11,851.30 |
| CONTRACT SERVICES CP | 5,937.50 |
| CONTRACT SERVICES AGING | 37,298.70 |
| INDIRECT SALARIES | 50,802.97 |
| INDIRECT BENEFITS | 29,704.54 |
| INDIRECT TRAVEL | (0.04) |
| INDIRECT SUPPLIES | 149.46 |
| INDIRECT DUES, FEES, SUBSCRIPT | 2,936.05 |
| INDIRECT LEGAL FEES | 2,003.94 |
| INDIRECT PRINTING/PUBLISHING | 533.90 |
| INDIRECT OTHER | 233.27 |
| INDIRECT PROFESSIONAL DEVELOPM | 342.37 |
| INDIRECT COMPUTER SUPPLIES/SOF | 1,039.65 |
| INDIRECT BOARD TRAINING | (0.02) |
| INDIRECT EQUIP RENT/MAINT | 119.96 |
| INDIRECT POSTAGE EXPENSE | 1,248.88 |
| INDIRECT PHONE EXPENSE | 4,924.91 |
| INDIRECT EQUIP DEPRECIATION | 341.05 |
| INDIRECT AUDIT FEES | 0.04 |
| INDIRECT MEETING EXPENSE | 6,857.52 |
| INDIRECT OFFICE INSURANCE | (0.04) |
| INDIRECT COMPUTER SERVICE | 0.16 |
| INDIRECT II JANITORIAL | 3,715.07 |
| INDIRECT II UTILITIES ELECTRIC | 5,835.49 |
| INDIRECT II UTILITIES WATER | 181.20 |
| INDIRECT II UTILITIES SEWER | 196.50 |
| INDIRECT II GARBAGE/LANDFILL U | 213.78 |
| INDIRECT II BUILDING SUPPLIES | (0.01) |

Bluegrass Area Development District
Statement of Activities
For the period of 5/1/2022 through 5/31/2022

| | |
|---------------------------------|----------------|
| INDIRECT II LANDSCAPING EXPENS | 532.80 |
| INDIRECT II REPAIRS AND MAINT | 2,174.57 |
| INDIRECT II HVAC REPAIRS AND M | (0.10) |
| INDIRECT II ELEVATOR REPAIRS/M | 113.12 |
| INDIRECT II PROPERTY INSURANCE | (0.02) |
| INDIRECT II DEPRECIATION BUILDI | 6,262.64 |
| INDIRECT II DEPRECIATION IMPRV | 1,591.36 |
| Total Expenses | \$2,321,124.35 |

Other Revenues (Expenses) & Gains (Losses)

| | |
|--|--------|
| Total Other Revenues (Expenses) & Gains (Losses) | \$0.00 |
|--|--------|

| | |
|-----------------------------|----------------|
| Change in Net Assets | (\$418,820.91) |
|-----------------------------|----------------|

| | |
|--|------------------|
| Net Assets At Beginning Of Period | (\$5,691,148.38) |
|--|------------------|

| | |
|------------------------------------|------------------|
| Net Assets At End Of Period | (\$6,109,969.29) |
|------------------------------------|------------------|

Bluegrass Area Development District
Statement of Activities (YTD)
As of 5/31/2022

Revenues

| | |
|--------------------------------|-----------------|
| FEDERAL REVENUE | \$7,631,163.57 |
| STATE REVENUE | 19,606,900.28 |
| LOCAL REVENUE | 405,803.22 |
| LOCAL REVENUE - CONTRIBUTIONS | 149,655.98 |
| LOCAL REVENUE - INTEREST/OTHER | 428,952.51 |
| LOCAL REVENUE - RENT | 82,711.68 |
| Total Revenues | \$28,305,187.24 |

Expenses

| | |
|--------------------------------|----------------|
| DIRECT SALARIES | \$1,744,097.62 |
| DIRECT SALARIES CDO | 13,780,773.95 |
| DIRECT BENEFITS | 1,101,628.05 |
| DIRECT BENEFITS CDO | 722,314.66 |
| DIRECT ANNUAL LEAVE | 110,955.66 |
| DIRECT POSTAGE | 15,543.66 |
| DIRECT PHONE | 47,395.55 |
| DIRECT TRAVEL | 14,823.85 |
| DIRECT COMMITTEE/BOARD TRAVEL | 3,105.93 |
| DIRECT EQUIPMENT PURCHASE | 19,499.00 |
| DIRECT SUPPLIES | 20,978.38 |
| DIRECT COMPUTER SUPPLIES/SOFTW | 84,343.20 |
| DIRECT FEES | 84,457.45 |
| DIRECT LEGAL FEES | 9,231.75 |
| DIRECT PRINTING & PUBLISHING | 22,589.31 |
| DIRECT OTHER | 10,372.05 |
| DIRECT TEMP SERVICES | 31,883.81 |
| DIRECT MEETING EXPENSE | 10,425.37 |
| DIRECT PROFESSIONAL DEVELOP | 40,457.98 |
| DIRECT GIS MILEAGE EXPENSE | (21.12) |
| TENANT BUILDING COSTS | 38,734.41 |
| C/S CONTRACTS | 4,198,691.48 |
| C/S CAREER CENTER | 172,965.71 |
| C/S EMPLOYERS ASSESSMENTS | 2,184.00 |
| CONTRACT SERVICES CP | 18,562.50 |
| CONTRACT SERVICES AGING | 4,397,961.28 |
| INDIRECT SALARIES | 481,079.88 |
| INDIRECT BENEFITS | 345,850.29 |
| INDIRECT TRAVEL | 4,173.72 |
| INDIRECT SUPPLIES | 3,176.22 |
| INDIRECT DUES, FEES, SUBSCRIPT | 38,475.30 |
| INDIRECT LEGAL FEES | 9,003.97 |
| INDIRECT PRINTING/PUBLISHING | 13,711.23 |
| INDIRECT OTHER | 4,172.22 |
| INDIRECT PROFESSIONAL DEVELOPM | 3,146.47 |
| INDIRECT COMPUTER SUPPLIES/SOF | 48,884.73 |
| INDIRECT BOARD TRAINING | 1,462.56 |
| INDIRECT EQUIP RENT/MAINT | 11,038.11 |
| INDIRECT POSTAGE EXPENSE | 6,881.31 |

Bluegrass Area Development District
Statement of Activities (YTD)
As of 5/31/2022

| | |
|---------------------------------|------------------------|
| INDIRECT PHONE EXPENSE | 26,161.18 |
| INDIRECT EQUIP DEPRECIATION | 3,752.08 |
| INDIRECT AUDIT FEES | 42,587.98 |
| INDIRECT MEETING EXPENSE | 6,857.52 |
| INDIRECT OFFICE INSURANCE | 40,841.98 |
| INDIRECT COMPUTER SERVICE | 19,225.01 |
| INDIRECT II JANITORIAL | 40,346.49 |
| INDIRECT II UTILITIES ELECTRIC | 56,430.70 |
| INDIRECT II UTILITIES WATER | 1,909.94 |
| INDIRECT II UTILITIES SEWER | 1,964.62 |
| INDIRECT II GARBAGE/LANDFILL U | 2,192.91 |
| INDIRECT II BUILDING SUPPLIES | 1,655.10 |
| INDIRECT II LANDSCAPING EXPENS | 10,863.41 |
| INDIRECT II REPAIRS AND MAINT | 93,206.42 |
| INDIRECT II HVAC REPAIRS AND M | 6,297.83 |
| INDIRECT II ELEVATOR REPAIRS/M | 3,221.58 |
| INDIRECT II PROPERTY INSURANCE | 8,499.22 |
| INDIRECT II DEPRECIATION BUILDI | 68,888.64 |
| INDIRECT II DEPRECIATION IMPRV | 17,505.79 |
| Total Expenses | <u>\$28,127,419.90</u> |

Other Revenues (Expenses) & Gains (Losses)

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

| | |
|-----------------------------|---------------------|
| Change in Net Assets | \$177,767.34 |
|-----------------------------|---------------------|

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

| | |
|----------------------------------|--------------------------------|
| Net Assets At End Of Year | <u><u>(\$6,109,969.29)</u></u> |
|----------------------------------|--------------------------------|

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 5/1/2022 Through 5/31/2022
Program: Aging

| | Current Actual | Year To Date Actual | Annual Budget | Variance | % |
|--|-----------------------|------------------------|------------------------|-------------------------|----------------|
| Revenues | | | | | |
| FEDERAL REVENUE | \$0.00 | \$2,439,140.84 | \$2,952,580.63 | \$(513,439.79) | (17.4)% |
| STATE REVENUE | 1,652,701.85 | 19,254,278.61 | 22,899,241.00 | (3,644,962.39) | (15.9) |
| LOCAL REVENUE | 0.00 | 66,599.12 | 3,053.37 | 63,545.75 | 2,081.2 |
| Net Revenues | \$1,652,701.85 | \$21,760,018.57 | \$25,854,875.00 | \$(4,094,856.43) | (15.8)% |
| Program Expenses | | | | | |
| DIRECT SALARIES | \$84,317.35 | \$1,016,877.39 | \$1,408,808.06 | \$391,930.67 | 27.8% |
| DIRECT BENEFITS | 48,216.68 | 644,238.15 | 744,901.15 | 100,663.00 | 13.5 |
| DIRECT ANNUAL LEAVE | 4,748.53 | 61,265.39 | 70,577.65 | 9,312.26 | 13.2 |
| DIRECT POSTAGE | 551.39 | 15,129.96 | 21,500.00 | 6,370.04 | 29.6 |
| DIRECT PHONE | 2,810.41 | 29,430.47 | 27,500.00 | (1,930.47) | (7.0) |
| DIRECT TRAVEL | 1,636.54 | 4,030.18 | 19,500.00 | 15,469.82 | 79.3 |
| DIRECT EQUIPMENT PURCHASE | 0.00 | 1,495.49 | 21,300.00 | 19,804.51 | 93.0 |
| DIRECT SUPPLIES | 1,219.62 | 8,601.10 | 13,000.00 | 4,398.90 | 33.8 |
| DIRECT COMPUTER SUPPLIES/SOFTWARE | 1,036.94 | 63,274.63 | 59,500.00 | (3,774.63) | (6.3) |
| DIRECT FEES | 23,632.30 | 72,199.38 | 8,000.00 | (64,199.38) | (802.5) |
| DIRECT PRINTING & PUBLISHING | 85.78 | 16,500.77 | 13,500.00 | (3,000.77) | (22.2) |
| DIRECT OTHER | 810.60 | 3,916.60 | 3,700.00 | (216.60) | (5.9) |
| DIRECT TEMP SERVICES | 0.00 | 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 | 3,396.64 | 11,594.60 | 11,000.00 | (594.60) | (5.4) |
| 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 | \$172,462.78 | \$1,980,437.92 | \$2,593,254.78 | \$612,816.86 | 23.6% |
| Contract Goods and Services | | | | | |
| CDO EMPLOYEE WAGES/LABOR | \$1,387,656.11 | \$13,780,773.95 | \$16,089,522.00 | \$2,308,748.05 | 14.3% |
| CDO EMPLOYEE BENEFITS | 75,710.97 | 722,314.66 | 915,000.00 | 192,685.34 | 21.1 |
| CONTRACT SERVICES | 37,298.70 | 4,397,961.28 | 5,341,054.54 | 943,093.26 | 17.7 |
| Total Contract Goods and Services | \$1,500,665.78 | \$18,901,049.89 | \$22,345,576.54 | \$3,444,526.65 | 15.4% |

Bluegrass Area Development District
 Income Statement SubType
 (Original Budget to Actual Comparison)
 For the period of 5/1/2022 Through 5/31/2022
Program: Aging

| | | | | | | |
|--|-----------------------|------------------------|------------------------|-----------------------|--|---------------|
| <u>General & Administrative Expenses</u> | | | | | | |
| INDIRECT COST POOL I | \$54,061.03 | \$648,320.74 | \$778,198.61 | \$129,877.87 | | 16.7% |
| INDIRECT COST POOL II | 10,692.88 | 182,695.22 | 152,845.07 | (29,850.15) | | (19.5) |
| Total General & Administrative Expenses | \$64,753.91 | \$831,015.96 | \$931,043.68 | \$100,027.72 | | 10.7% |
| Total Expenses | \$1,737,882.47 | \$21,712,503.77 | \$25,869,875.00 | \$4,157,371.23 | | 16.1% |
| Net Income (Loss) | \$(85,180.62) | \$47,514.80 | \$(15,000.00) | \$62,514.80 | | 416.8% |

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 5/1/2022 Through 5/31/2022
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 | 0.00 | 352,621.67 | 618,687.00 | (266,065.33) | (43.0) |
| LOCAL REVENUE | 19,271.86 | 301,804.10 | 316,177.00 | (14,372.90) | (4.5) |
| Net Revenues | \$19,271.86 | \$972,219.24 | \$1,115,112.00 | \$(142,892.76) | (12.8)% |
| Program Expenses | | | | | |
| DIRECT SALARIES | \$41,142.01 | \$374,329.33 | \$522,208.17 | \$147,878.84 | 28.3% |
| DIRECT BENEFITS | 24,348.75 | 227,569.86 | 273,005.63 | 45,435.77 | 16.6 |
| DIRECT ANNUAL LEAVE | 2,769.40 | 26,463.93 | 30,220.60 | 3,756.67 | 12.4 |
| DIRECT POSTAGE | 10.52 | 250.65 | 600.00 | 349.35 | 58.2 |
| DIRECT PHONE | 780.61 | 5,856.06 | 8,000.00 | 2,143.94 | 26.8 |
| DIRECT TRAVEL | 734.71 | 8,488.88 | 12,000.00 | 3,511.12 | 29.3 |
| 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 | 0.00 | 6,708.89 | 7,500.00 | 791.11 | 10.5 |
| DIRECT FEES | 0.00 | 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 | 2.22 | 1,224.16 | 1,000.00 | (224.16) | (22.4) |
| DIRECT OTHER | 218.53 | 2,602.01 | 4,000.00 | 1,397.99 | 34.9 |
| DIRECT MEETING EXPENSE | 0.00 | 0.00 | 500.00 | 500.00 | 100.0 |
| DIRECT PROFESSIONAL DEVELOPMENT | 726.35 | 5,850.31 | 6,500.00 | 649.69 | 10.0 |
| DIRECT VEHICLE MILEAGE EXPENSE | 0.00 | (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 | \$70,733.10 | \$671,628.16 | \$877,284.40 | \$205,656.24 | 23.4% |
| Contract Goods and Services | | | | | |
| CONTRACTS | \$5,937.50 | \$18,562.50 | \$0.00 | \$(18,562.50) | 0.0% |
| Total Contract Goods and Services | \$5,937.50 | \$18,562.50 | \$0.00 | \$(18,562.50) | 0.0% |

Bluegrass Area Development District
 Income Statement SubType
 (Original Budget to Actual Comparison)
 For the period of 5/1/2022 Through 5/31/2022
Program: Community Planning

| | | | | | |
|--|----------------------|----------------------|-----------------------|---------------------|--------------|
| <u>General & Administrative Expenses</u> | | | | | |
| INDIRECT COST POOL I | \$26,374.41 | \$234,762.58 | \$288,041.34 | \$53,278.76 | 18.5% |
| INDIRECT COST POOL II | 5,840.06 | 66,198.92 | 56,350.26 | (9,848.66) | (17.5) |
| Total General & Administrative Expenses | \$32,214.47 | \$300,961.50 | \$344,391.60 | \$43,430.10 | 12.6% |
| Total Expenses | \$108,885.07 | \$991,152.16 | \$1,221,676.00 | \$230,523.84 | 18.9% |
| Net Income (Loss) | \$(89,613.21) | \$(18,932.92) | \$(106,564.00) | \$87,631.08 | 82.2% |

Bluegrass Area Development District
 Income Statement SubType
 (Original Budget to Actual Comparison)
 For the period of 5/1/2022 Through 5/31/2022
 Program: WIOA

| | Current Actual | Year To Date Actual | Annual Budget | Variance | % |
|--|---------------------|------------------------|-----------------------|-------------------------|----------------|
| Revenues | | | | | |
| FEDERAL REVENUE | \$215,660.44 | \$4,874,229.26 | \$6,521,711.40 | \$(1,647,482.14) | (25.3)% |
| LOCAL REVENUE | 0.00 | 37,400.00 | 5,044.60 | 32,355.40 | 641.4 |
| Net Revenues | \$215,660.44 | \$4,911,629.26 | \$6,526,756.00 | \$(1,615,126.74) | (24.7)% |
| Program Expenses | | | | | |
| DIRECT SALARIES | \$31,137.40 | \$344,526.69 | \$459,286.04 | \$114,759.35 | 25.0% |
| DIRECT BENEFITS | 19,021.92 | 225,746.21 | 256,663.76 | 30,917.55 | 12.0 |
| DIRECT ANNUAL LEAVE | 1,938.57 | 22,933.29 | 25,890.38 | 2,957.09 | 11.4 |
| DIRECT POSTAGE | 0.00 | 93.62 | 500.00 | 406.38 | 81.3 |
| DIRECT PHONE | 1,867.23 | 12,013.55 | 15,000.00 | 2,986.45 | 19.9 |
| DIRECT TRAVEL | 98.09 | 1,180.14 | 2,500.00 | 1,319.86 | 52.8 |
| DIRECT COMMITTEE/BOARD TRAVEL | 0.00 | 2,735.93 | 6,000.00 | 3,264.07 | 54.4 |
| DIRECT EQUIPMENT PURCHASE | 0.00 | 16,214.51 | 5,000.00 | (11,214.51) | (224.3) |
| DIRECT SUPPLIES | 12.77 | 10,792.68 | 3,000.00 | (7,792.68) | (259.8) |
| DIRECT COMPUTER SUPPLIES/SOFTWARE | 0.00 | 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 | 191.96 | 4,864.38 | 2,000.00 | (2,864.38) | (143.2) |
| DIRECT OTHER | 365.50 | 3,490.50 | 5,000.00 | 1,509.50 | 30.2 |
| DIRECT MEETING EXPENSE | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100.0 |
| DIRECT PROFESSIONAL DEVELOPMENT | 0.00 | 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 | \$54,633.44 | \$690,381.08 | \$816,840.18 | \$126,459.10 | 15.5% |
| Contract Goods and Services | | | | | |
| CONTRACTS | \$357,229.67 | \$3,968,955.49 | \$5,217,954.00 | \$1,248,998.51 | 23.9% |
| ASSESSMENTS | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100.0 |
| CAREER CENTER | 11,851.30 | 172,965.71 | 180,000.00 | 7,034.29 | 3.9 |
| 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 | \$369,080.97 | \$4,144,105.20 | \$5,403,954.00 | \$1,259,848.80 | 23.3% |

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 5/1/2022 Through 5/31/2022
Program: WIOA

| | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|--|--------------|
| <u>General & Administrative Expenses</u> | | | | | | |
| INDIRECT COST POOL I | \$20,369.50 | \$222,427.13 | \$255,845.30 | \$33,418.17 | | 13.1% |
| INDIRECT COST POOL II | 4,195.21 | 62,720.56 | 50,116.52 | (12,604.04) | | (25.1) |
| Total General & Administrative Expenses | \$24,564.71 | \$285,147.69 | \$305,961.82 | \$20,814.13 | | 6.8% |
| Total Expenses | \$448,279.12 | \$5,119,633.97 | \$6,526,756.00 | \$1,407,122.03 | | 21.6% |
| Net Income (Loss) | \$(232,618.68) | \$(208,004.71) | \$0.00 | \$(208,004.71) | | 0.0% |

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 5/1/2022 Through 5/31/2022
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 | 690.86 | 7,254.80 | 15,000.00 | (7,745.20) | (51.6) |
| LOCAL REVENUE - RENT | 13,785.28 | 82,711.68 | 82,712.00 | (0.32) | (0.0) |
| LOCAL REVENUE - BLUEGRASS CAT | 193.15 | 421,853.59 | 200,000.00 | 221,853.59 | 110.9 |
| LOCAL REVENUE - OTHER | 0.00 | (155.88) | 0.00 | (155.88) | 0.0 |
| Net Revenues | \$14,669.29 | \$661,320.17 | \$447,369.00 | \$213,951.17 | 47.8% |
| Program Expenses | | | | | |
| TENANT BUILDING COSTS | \$1,903.16 | \$38,734.41 | \$26,000.00 | \$(12,734.41) | (49.0)% |
| DIRECT SALARIES | 737.99 | 8,364.21 | 7,998.00 | (366.21) | (4.6) |
| DIRECT BENEFITS | 328.28 | 4,073.83 | 0.00 | (4,073.83) | 0.0 |
| DIRECT ANNUAL LEAVE | 34.06 | 293.05 | 3,000.00 | 2,706.95 | 90.2 |
| DIRECT POSTAGE | 0.00 | 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 | 0.00 | 370.00 | 0.00 | (370.00) | 0.0 |
| DIRECT SUPPLIES | 30.31 | 137.57 | 0.00 | (137.57) | 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 | 226.00 | 362.94 | 65,000.00 | 64,637.06 | 99.4 |
| DIRECT MEETING EXPENSE | 3,607.50 | 10,425.37 | 0.00 | (10,425.37) | 0.0 |
| DIRECT PROFESSIONAL DEVELOPMENT | 788.51 | 2,696.11 | 0.00 | (2,696.11) | 0.0 |
| Total Program Expenses | \$7,655.81 | \$68,054.75 | \$101,998.00 | \$33,943.25 | 33.3% |
| Contract Goods and Services | | | | | |
| CONTRACTS | \$17,900.00 | \$229,735.99 | \$200,000.00 | \$(29,735.99) | (14.9)% |
| Total Contract Goods and Services | \$17,900.00 | \$229,735.99 | \$200,000.00 | \$(29,735.99) | (14.9)% |
| General & Administrative Expenses | | | | | |
| INDIRECT COST POOL I | \$433.63 | \$4,971.31 | \$0.00 | \$(4,971.31) | 0.0% |
| INDIRECT COST POOL II | 88.25 | 1,367.95 | 0.00 | (1,367.95) | 0.0 |
| Total General & Administrative Expenses | \$521.88 | \$6,339.26 | \$0.00 | \$(6,339.26) | 0.0% |
| Total Expenses | \$26,077.69 | \$304,130.00 | \$301,998.00 | \$(2,132.00) | (0.7)% |
| Net Income (Loss) | \$(11,408.40) | \$357,190.17 | \$145,371.00 | \$211,819.17 | 145.7% |