

Bluegrass Area Development District
Statement of Financial Position
As of 8/31/2022

<u>Current Assets</u>		<u>Assets</u>
CASH OPERATING	(\$243,441.44)	
CASH AGING	(48,019.50)	
CASH WIOA	(383,931.69)	
INVESTMENTS MM	305,688.34	
INVESTMENTS CD	325,031.61	
CASH BLUEGRASS CAT	137,079.55	
CASH CDO PAYROLL	(446,196.75)	
CASH CDO OPERATING	(2,695,956.52)	
CASH TENANT	6,273.51	
PREPAID EXPENSE	83,780.00	
A/R FEDERAL	4,200,614.64	
A/R STATE	4,190,824.35	
A/R LOCAL	78,020.54	
A/R OTHER	94,528.42	
REIMBURSABLE RECEIVABLE	23,965.64	
UNAPPLIED CASH ON ACCOUNT	(23,366.89)	
ALLOWANCE FOR BAD DEBT	(133,074.31)	
TRANSFER/CLEARING	50,000.00	
Total Current Assets	<hr/>	<hr/>
		\$5,521,819.70
<u>Property & Equipment</u>		
EQUIPMENT	\$409,803.43	
EQUIPMENT AGING SOFTWARE	45,200.00	
EQUIPMENT GIS SOFTWARE	15,126.44	
EQUIPMENT ACCOUNTING SOFTWARE	46,500.00	
ACCUMULATED DEPRECIATION	(405,510.76)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(12,101.14)	
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	(521,709.04)	
ACCUMULATED DEPRECIATION PARKING LOT	(27,075.15)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(78,305.97)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(88,420.87)	
Total Property & Equipment	<hr/>	<hr/>
		\$2,171,997.94
<u>Other Assets</u>		
DEFERRED PENSION PLAN OUTFLOWS	\$1,380,365.00	
DEFERRED OPEB OUTFLOWS	1,187,421.00	
Total Other Assets	<hr/>	<hr/>
		\$2,567,786.00
Total Assets		<hr/> <hr/> \$10,261,603.64

Bluegrass Area Development District
Statement of Financial Position
As of 8/31/2022

<u>Current Liabilities</u>		<u>Liabilities and Net Assets</u>
ACCOUNTS PAYABLE BLUEGRASS CAT	\$3,960.00	
ACCOUNTS PAYABLE OPERATING	250,329.17	
ACCOUNTS PAYABLE AGING	1,247,883.59	
ACCOUNTS PAYABLE WIOA	2,586,093.63	
ACCOUNTS PAYABLE CDO	169,153.03	
INTEREST PAYABLE AGING	5,545.39	
INTEREST PAYABLE WIOA	1,707.70	
COUNTY SCHOOL TAX PAYABLE	1,320.69	
125 VOUCHER DEDUCTION PAYABLE	(6,186.64)	
MISCELLANEOUS WITHHOLDINGS	13.45	
PENSION CERS EMPLOYEE	(41.95)	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	257.45	
VISION INSURANCE PAYABLE	(184.96)	
DENTAL INSURANCE PAYABLE	(3,269.49)	
HEALTH INSURANCE PAYABLE	(32,025.18)	
LIFE INSURANCE PAYABLE	146.52	
ANNUAL LEAVE PAYABLE	277,025.79	
HOLIDAY LEAVE PAYABLE	(11,327.57)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	91,671.81	
OWED TO GRANTOR	23,729.78	
EMPLOYEES ASSOCIATION DUES	8.00	
UNEARNED REVENUE	204,172.89	
ACRUED PAYABLES CDO	82,000.00	
FICA PAYABLE CDO	(17,316.80)	
FEDERAL WITHHOLDING TAXES PAYABLE CDO	505.82	
STATE WITHHOLDING TAXES PAYABLE CDO	(113,697.19)	
CITY WITHHOLDING TAXES PAYABLE CDO	(1,851.32)	
COUNTY SCHOOL TAX PAYABLE CDO	(845.93)	
MISCELLANEOUS WITHHOLDINGS CDO	(344.21)	
BACKGROUND CHECKS SCL II	3,829.50	
BACKGROUND CHECKS CDO	3,129.80	
BACKGROUND CHECKS KARES	(5,902.60)	
Total Current Liabilities	<u>\$4,787,654.69</u>	
<u>Long Term Liabilities</u>		
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	<u>\$11,992,973.08</u>	
Total Liabilities		<u>\$16,780,627.77</u>

Bluegrass Area Development District
Statement of Financial Position
As of 8/31/2022

<u>Net Assets</u>	
FUND BALANCE	(\$9,287,738.83)
Current Year FUND BALANCE	<u>(231,287.50)</u>
Total Net Assets	<u>(\$9,519,024.19)</u>
Total Liabilities and Net Assets	<u><u>\$10,261,603.64</u></u>

Bluegrass Area Development District
Statement of Activities
For the period of 8/1/2022 through 8/31/2022

<u>Revenues</u>	
FEDERAL REVENUE	\$993,789.74
STATE REVENUE	1,925,513.96
LOCAL REVENUE	7,000.00
LOCAL REVENUE - CONTRIBUTIONS	156,375.89
LOCAL REVENUE - INTEREST/OTHER	1,736.55
LOCAL REVENUE - RENT	6,892.84
Total Revenues	<u>\$3,081,308.78</u>

<u>Expenses</u>	
DIRECT SALARIES	\$164,975.96
DIRECT SALARIES CDO	1,608,740.72
DIRECT BENEFITS	105,282.09
DIRECT BENEFITS CDO	80,342.20
DIRECT ANNUAL LEAVE	10,758.81
DIRECT POSTAGE	844.70
DIRECT PHONE	2,756.78
DIRECT TRAVEL	2,184.66
DIRECT EQUIPMENT PURCHASE	999.00
DIRECT SUPPLIES	4,901.51
DIRECT COMPUTER SUPPLIES/SOFTW	7,048.33
DIRECT FEES	775.89
DIRECT PRINTING & PUBLISHING	11,574.46
DIRECT OTHER	2,181.79
DIRECT MEETING EXPENSE	1,629.28
DIRECT PROFESSIONAL DEVELOP	8,864.63
TENANT BUILDING COSTS	3,583.61
C/S CONTRACTS	17,745.00
C/S CAREER CENTER	15,404.07
C/S EMPLOYERS ASSESSMENTS	2,248.00
CONTRACT SERVICES CP	10,887.50
CONTRACT SERVICES AGING	784,548.30
INDIRECT SALARIES	42,982.35
INDIRECT BENEFITS	48,066.97
INDIRECT SUPPLIES	57.73
INDIRECT DUES, FEES, SUBSCRIPT	11,185.99
INDIRECT LEGAL FEES	1,000.04
INDIRECT PRINTING/PUBLISHING	3,087.68
INDIRECT OTHER	238.06
INDIRECT PROFESSIONAL DEVELOPM	0.01
INDIRECT COMPUTER SUPPLIES/SOFT	3,186.32
INDIRECT EQUIP RENT/MAINT	285.02
INDIRECT POSTAGE EXPENSE	886.11
INDIRECT PHONE EXPENSE	3,835.11
INDIRECT MEETING EXPENSE	334.10
INDIRECT OFFICE INSURANCE	40,654.72
INDIRECT COMPUTER SERVICE	5,982.33
INDIRECT II JANITORIAL	3,637.53
INDIRECT II UTILITIES ELECTRIC	4,681.86
INDIRECT II UTILITIES WATER	188.54
INDIRECT II UTILITIES SEWER	213.57
INDIRECT II GARBAGE/LANDFILL U	257.15
INDIRECT II BUILDING SUPPLIES	83.68
INDIRECT II LANDSCAPING EXPENS	532.73

Bluegrass Area Development District
Statement of Activities
For the period of 8/1/2022 through 8/31/2022

INDIRECT II REPAIRS AND MAINT	1,331.46
INDIRECT II ELEVATOR REPAIRS/M	225.49
INDIRECT II PROPERTY INSURANCE	9,422.13
Total Expenses	<u>\$3,029,625.17</u>
<u>Other Revenue (Expense) & Gains (Losses)</u>	
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
Change In Net Assets	\$52,583.61
Net Assets At Beginning Of Period	<u>(\$9,571,707.74)</u>
Net Assets At End Of Period	<u><u>(\$6,519,024.13)</u></u>

Bluegrass Area Development District
Statement of Activities (YTD)
As of 8/31/2022

<u>Revenues</u>	
FEDERAL REVENUE	\$10,257,222.35
STATE REVENUE	26,727,860.44
LOCAL REVENUE	497,284.20
LOCAL REVENUE - CONTRIBUTIONS	307,908.69
LOCAL REVENUE - INTEREST/OTHER	433,057.92
LOCAL REVENUE - RENT	96,496.96
Total Revenues	<u>\$38,319,830.56</u>

<u>Expenses</u>	
DIRECT SALARIES	\$2,274,825.80
DIRECT SALARIES CDO	19,257,375.94
DIRECT BENEFITS	1,459,078.33
DIRECT BENEFITS CDO	1,006,638.17
DIRECT ANNUAL LEAVE	145,987.23
DIRECT POSTAGE	18,363.42
DIRECT PHONE	55,640.47
DIRECT TRAVEL	24,137.69
DIRECT COMMITTEE/BOARD TRAVEL	3,105.93
DIRECT EQUIPMENT PURCHASE	28,120.05
DIRECT SUPPLIES	32,335.70
DIRECT COMPUTER SUPPLIES/SOFTW	108,539.78
DIRECT FEES	143,408.48
DIRECT LEGAL FEES	9,231.75
DIRECT PRINTING & PUBLISHING	37,061.90
DIRECT OTHER	15,885.23
DIRECT TEMP SERVICES	31,893.81
DIRECT MEETING EXPENSE	14,759.01
DIRECT PROFESSIONAL DEVELOP	66,565.25
DIRECT GIS MILEAGE EXPENSE	(30.80)
TENANT BUILDING COSTS	47,357.30
C/S CONTRACTS	5,176,026.91
C/S CAREER CENTER	211,872.38
C/S EMPLOYERS ASSESSMENTS	4,432.00
CONTRACT SERVICES CP	36,187.50
CONTRACT SERVICES AGING	6,526,087.28
INDIRECT SALARIES	608,190.28
INDIRECT BENEFITS	462,912.99
INDIRECT TRAVEL	4,173.74
INDIRECT SUPPLIES	3,388.94
INDIRECT DUES, FEES, SUBSCRIPT	50,244.55
INDIRECT LEGAL FEES	12,003.98
INDIRECT PRINTING/PUBLISHING	18,091.25
INDIRECT OTHER	4,896.04
INDIRECT PROFESSIONAL DEVELOPM	3,271.54
INDIRECT COMPUTER SUPPLIES/SOF	55,021.30
INDIRECT BOARD TRAINING	1,462.57
INDIRECT EQUIP RENT/MAINT	13,361.06
INDIRECT POSTAGE EXPENSE	8,872.28

Bluegrass Area Development District
Statement of Activities (YTD)
As of 8/31/2022

INDIRECT PHONE EXPENSE	37,740.67
INDIRECT EQUIP DEPRECIATION	4,093.13
INDIRECT AUDIT FEES	42,588.00
INDIRECT MEETING EXPENSE	7,191.63
INDIRECT OFFICE INSURANCE	81,496.69
INDIRECT COMPUTER SERVICE	25,207.33
INDIRECT II JANITORIAL	51,259.06
INDIRECT II UTILITIES ELECTRIC	70,126.05
INDIRECT II UTILITIES WATER	2,455.38
INDIRECT II UTILITIES SEWER	2,558.61
INDIRECT II GARBAGE/LANDFILL U	3,051.30
INDIRECT II BUILDING SUPPLIES	2,081.24
INDIRECT II LANDSCAPING EXPENS	12,461.69
INDIRECT II REPAIRS AND MAINTE	100,173.60
INDIRECT II HVAC REPAIRS AND M	6,297.83
INDIRECT II ELEVATOR REPAIRS/M	9,700.06
INDIRECT II PROPERTY INSURANCE	17,921.35
INDIRECT II DEPRECIATION BUILDI	75,151.23
INDIRECT II DEPRECIATION IMPRV	19,097.18
Total Expenses	<u>\$38,551,118.06</u>

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
Change In Net Assets	(\$231,287.50)
Net Assets At Beginning Of Year	<u>(\$6,287,736.63)</u>
Net Assets At End Of Year	<u>(\$6,519,024.13)</u>

Bluegrass Area Development District
Income Statement SubType
 (Original Budget to Actual Comparison)
 For the period of 8/1/2022 Through 8/31/2022
Program: Aging

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$0.00	\$0.00	\$2,952,580.63	\$(2,952,580.63)	0.0%
STATE REVENUE	1,925,513.96	3,774,060.82	22,899,241.00	\$(19,125,180.18)	0.2%
LOCAL REVENUE	0.00	0.00	3,053.37	\$(3,053.37)	0.0%
Net Revenues	\$1,925,513.96	\$3,774,060.82	\$25,854,875.00	\$(22,080,814.18)	0.0%
<u>Program Expenses</u>					
DIRECT SALARIES	\$86,950.34	\$201,735.52	\$1,408,808.06	\$1,207,072.54	0.1%
DIRECT BENEFITS	56,320.60	135,987.05	744,901.15	\$608,914.10	0.2%
DIRECT ANNUAL LEAVE	5,773.72	12,092.41	70,577.65	\$58,485.24	0.2%
DIRECT POSTAGE	736.24	1,390.18	21,500.00	\$20,109.82	0.1%
DIRECT PHONE	1,143.84	2,283.81	27,500.00	\$25,216.19	0.1%
DIRECT TRAVEL	1,667.38	3,484.75	19,500.00	\$16,015.25	0.2%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	21,300.00	\$21,300.00	0.0%
DIRECT SUPPLIES	4,853.16	5,172.88	13,000.00	\$7,827.12	0.4%
DIRECT COMPUTER SUPPLIES/SOFTWARE	3,449.08	4,493.06	59,500.00	\$55,006.94	0.1%
DIRECT FEES	581.00	581.00	8,000.00	\$7,419.00	0.1%
DIRECT PRINTING & PUBLISHING	8,585.24	8,585.24	13,500.00	\$4,914.76	0.6%
DIRECT OTHER	654.10	1,054.39	3,700.00	\$2,645.61	0.3%
DIRECT TEMP SERVICES	0.00	0.00	83,200.00	\$83,200.00	0.0%
DIRECT MEETING EXPENSE	0.00	1,050.00	1,000.00	\$(50.00)	1.1%
DIRECT PROFESSIONAL DEVELOPMENT	3,000.00	3,700.00	11,000.00	\$7,300.00	0.3%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	0.00	3,200.00	\$3,200.00	0.0%
DIRECT EQUIPMENT RENT/MAINT	0.00	0.00	500.00	\$500.00	0.0%
DIRECT BAD DEBT EXPENSE	0.00	0.00	66,567.92	\$66,567.92	0.0%
DIRECT RECOUPMENT EXPENSE	0.00	0.00	16,000.00	\$16,000.00	0.0%
Total Program Expenses	\$173,714.70	\$381,610.29	\$2,593,254.78	\$2,211,644.49	0.0%
<u>Contract Goods and Services</u>					
CDO EMPLOYEE WAGES/LABOR	\$1,606,740.72	\$3,179,193.26	\$16,089,522.00	\$12,910,328.74	0.2%
CDO EMPLOYEE BENEFITS	80,342.20	161,301.70	915,000.00	\$753,698.30	0.2%
CONTRACT SERVICES	784,549.30	814,538.52	5,341,054.54	\$4,526,516.02	0.2%
Total Contract Goods and Services	\$2,471,632.22	\$4,155,033.48	\$22,345,576.54	\$18,190,543.06	0.0%

Bluegrass Area Development District
Income Statement SubType
 (Original Budget to Actual Comparison)
 For the period of 8/1/2022 Through 8/31/2022
Program: Aging

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$84,120.32	\$136,552.27	\$778,198.61	\$641,646.34	0.2%
INDIRECT COST POOL II	11,065.21	17,477.86	152,845.07	\$135,367.21	0.1%
Total General & Administrative Expenses	<u>\$95,185.53</u>	<u>\$154,030.13</u>	<u>\$931,043.68</u>	<u>\$777,013.55</u>	<u>0.0%</u>
Total Expenses	<u>\$2,740,532.45</u>	<u>\$4,690,673.90</u>	<u>\$25,869,875.00</u>	<u>\$21,179,201.10</u>	<u>18.1%</u>
Net Income (Loss)	<u><u>\$(815,018.49)</u></u>	<u><u>\$(916,613.08)</u></u>	<u><u>\$(15,000.00)</u></u>	<u><u>\$(901,613.08)</u></u>	<u><u>61.1%</u></u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 8/1/2022 Through 8/31/2022
Program:Community Planning

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$0.00	\$0.00	\$180,248.00	\$(180,248.00)	0.0%
STATE REVENUE	0.00	0.00	618,687.00	(618,687.00)	0.0%
LOCAL REVENUE	7,000.00	7,000.00	316,177.00	(309,177.00)	0.0%
Net Revenues	\$7,000.00	\$7,000.00	\$1,116,112.00	\$(1,108,112.00)	0.0%
<u>Program Expenses</u>					
DIRECT SALARIES	\$48,599.65	\$114,847.86	\$522,208.17	\$407,360.31	0.2%
DIRECT BENEFITS	27,923.76	68,693.65	273,005.63	\$204,311.98	0.3%
DIRECT ANNUAL LEAVE	3,017.15	7,493.90	30,220.60	\$22,726.70	0.2%
DIRECT POSTAGE	1.44	12.84	600.00	\$587.16	0.0%
DIRECT PHONE	337.27	662.30	8,000.00	\$7,337.70	0.1%
DIRECT TRAVEL	488.66	798.18	12,000.00	\$11,201.82	0.1%
DIRECT EQUIPMENT PURCHASE	999.00	999.00	10,000.00	\$9,001.00	0.1%
DIRECT SUPPLIES	48.35	48.35	750.00	\$701.65	0.1%
DIRECT COMPUTER SUPPLIES/SOFTWARE	3,098.91	3,098.91	7,500.00	\$4,401.09	0.4%
DIRECT FEES	129.99	129.99	1,500.00	\$1,370.01	0.1%
DIRECT LEGAL FEES	0.00	0.00	0.00	\$0.00	0.0%
DIRECT PRINTING & PUBLISHING	14.54	14.54	1,000.00	\$985.46	0.0%
DIRECT OTHER	787.97	887.57	4,000.00	\$3,112.43	0.2%
DIRECT PROFESSIONAL DEVELOPMENT	4,322.41	8,244.19	500.00	\$(7,744.19)	16.5%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	0.00	6,500.00	\$6,500.00	0.0%
DIRECT EQUIPMENT RENT/MAINT	0.00	0.00	(4,000.00)	\$(4,000.00)	0.0%
DIRECT BAD DEBT EXPENSE	0.00	0.00	500.00	\$500.00	0.0%
Total Program Expenses	\$89,769.10	\$205,931.28	\$874,284.40	\$668,353.12	0.2%
<u>Contract Goods and Services</u>					
CONTRACTS	\$10,687.50	\$10,687.50	\$0.00	\$(10,687.50)	0.0%
Total Contract Goods and Services	\$10,687.50	\$10,687.50	\$0.00	\$(10,687.50)	0.0%

Bluegrass Area Development District
Income Statement SubType
 (Original Budget to Actual Comparison)
 For the period of 8/1/2022 Through 8/31/2022
Program:Community Planning

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$45,437.45	\$74,301.70	\$288,041.34	\$213,739.64	0.3%
INDIRECT COST POOL II	5,979.77	9,509.02	56,350.26	46,841.24	0.2%
Total General & Administrative Expenses	<u>\$51,417.22</u>	<u>\$83,810.72</u>	<u>\$344,391.60</u>	<u>\$260,580.88</u>	<u>0.0%</u>
Total Expenses	<u>\$151,873.82</u>	<u>\$300,429.50</u>	<u>\$1,218,676.00</u>	<u>\$918,246.50</u>	<u>24.7%</u>
Net Income (Loss)	<u><u>\$(144,873.82)</u></u>	<u><u>\$(293,429.50)</u></u>	<u><u>\$(103,564.00)</u></u>	<u><u>\$(189,865.50)</u></u>	<u><u>0.0%</u></u>

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 8/1/2022 Through 8/31/2022
Program: WIOA

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$983,789.74	\$983,789.74	\$6,521,711.40	\$(5,537,921.66)	0.2%
LOCAL REVENUE	0.00	18,700.00	5,044.60	13,655.40	3.7%
Net Revenues	\$983,789.74	\$1,002,489.74	\$6,526,756.00	\$(5,524,266.26)	0.0%
<u>Program Expenses</u>					
DIRECT SALARIES	\$29,085.55	\$67,403.28	\$459,286.04	\$391,882.76	0.1%
DIRECT BENEFITS	20,836.01	57,131.80	256,663.76	199,531.96	0.2%
DIRECT ANNUAL LEAVE	1,952.23	5,767.72	25,890.38	20,122.66	0.2%
DIRECT POSTAGE	85.36	110.85	500.00	389.15	0.2%
DIRECT PHONE	1,275.65	1,996.58	15,000.00	13,003.42	0.1%
DIRECT TRAVEL	28.62	180.73	2,500.00	2,319.27	0.1%
DIRECT COMMITTEE/BOARD TRAVEL	0.00	0.00	6,000.00	6,000.00	0.0%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	5,000.00	5,000.00	0.0%
DIRECT SUPPLIES	0.00	146.56	3,000.00	2,853.44	0.0%
DIRECT COMPUTER SUPPLIES/SOFTWARE	500.34	819.33	5,000.00	4,180.67	0.2%
DIRECT FEES	0.00	0.00	12,500.00	12,500.00	0.0%
DIRECT LEGAL FEES	0.00	0.00	5,000.00	5,000.00	0.0%
DIRECT PRINTING & PUBLISHING	2,974.68	3,119.68	2,000.00	(1,119.68)	1.6%
DIRECT OTHER	739.72	1,058.47	5,000.00	3,941.53	0.2%
DIRECT MEETING EXPENSE	1,410.25	1,410.25	3,000.00	1,589.75	0.5%
DIRECT PROFESSIONAL DEVELOPMENT	1,231.80	8,378.52	10,000.00	1,621.48	0.8%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	0.00	500.00	500.00	0.0%
Total Program Expenses	\$60,120.21	\$147,523.77	\$816,840.18	\$669,316.41	0.0%
<u>Contract Goods and Services</u>					
CONTRACTS	\$0.00	\$354,000.81	\$5,217,954.00	\$4,863,953.19	0.1%
ASSESSMENTS	\$0.00	0.00	1,000.00	\$1,000.00	0.0%
CAREER CENTER	15,404.07	27,155.37	180,000.00	152,844.63	0.2%
JOB FAIR	\$0.00	0.00	2,000.00	\$2,000.00	0.0%
EMPLOYERS ASSESSMENTS	2,248.00	2,248.00	3,000.00	752.00	0.7%
Total Contract Goods and Services	\$17,652.07	\$383,404.18	\$5,403,954.00	\$5,020,549.82	0.0%

Bluegrass Area Development District
Income Statement SubType
(Original Budget to Actual Comparison)
For the period of 8/1/2022 Through 8/31/2022
Program: WIOA

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$30,279.60	\$50,395.94	\$255,845.30	\$(286,132.15)	0.2%
INDIRECT COST POOL II	3,990.01	6,450.58	50,116.52	(74,224.82)	0.1%
Total General & Administrative Expenses	\$34,269.61	\$56,846.52	\$305,961.82	\$(360,356.97)	0.0%
Total Expenses	\$112,041.89	\$587,774.47	\$6,526,756.00	\$5,938,981.53	9.0%
Net Income (Loss)	\$871,747.85	\$414,715.27	\$0.00	\$(158,968.02)	0.0%

Bluegrass Area Development District
Income Statement SubType
 (Original Budget to Actual Comparison)
 For the period of 8/1/2022 Through 8/31/2022
Program: Other

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
LOCAL REVENUE - CONTRIBUTIONS	\$156,375.89	\$158,252.71	\$149,657.00	\$8,595.71	1.1%
LOCAL REVENUE - INTEREST/OTHER	1,419.05	1,419.05	15,000.00	(13,580.95)	0.1%
LOCAL REVENUE - RENT	6,892.64	13,785.28	82,712.00	(68,926.72)	0.2%
LOCAL REVENUE - BLUEGRASS CAT	317.50	317.50	200,000.00	(199,682.50)	0.0%
LOCAL REVENUE - OTHER	0.00	0.00	0.00	0.00	0.0%
Net Revenues	\$165,005.08	\$173,774.54	\$447,369.00	\$(273,594.46)	0.4%
<u>Program Expenses</u>					
TENANT BUILDING COSTS	\$3,583.61	\$5,245.67	\$26,000.00	\$20,754.33	0.2%
DIRECT SALARIES	340.42	1,433.86	7,998.00	6,564.14	0.2%
DIRECT BENEFITS	201.72	684.58	0.00	(684.58)	0.0%
DIRECT ANNUAL LEAVE	15.71	66.17	3,000.00	2,933.83	0.0%
DIRECT POSTAGE	21.66	22.23	0.00	(22.23)	0.0%
DIRECT PHONE	0.00	0.00	0.00	0.00	0.0%
DIRECT TRAVEL	0.00	0.00	0.00	0.00	0.0%
DIRECT COMMITTEE/BOARD TRAVEL	0.00	0.00	0.00	0.00	0.0%
DIRECT SUPPLIES	0.00	0.00	0.00	0.00	0.0%
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	0.00	0.00	0.00	0.0%
DIRECT FEES	65.00	65.00	0.00	(65.00)	0.0%
DIRECT OTHER	0.00	0.00	65,000.00	65,000.00	0.0%
DIRECT MEETING EXPENSE	219.04	219.04	0.00	(219.04)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	410.42	1,298.29	0.00	(1,298.29)	0.0%
Total Program Expenses	\$4,857.58	\$9,034.84	\$101,998.00	\$92,963.16	0.1%
<u>Contract Goods and Services</u>					
CONTRACTS	\$17,745.00	\$28,805.00	\$200,000.00	\$171,195.00	0.1%
Total Contract Goods and Services	\$17,745.00	\$28,805.00	\$200,000.00	\$171,195.00	0.1%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$431.45	\$856.50	\$0.00	\$(856.50)	0.0%
INDIRECT COST POOL II	57.59	109.63	0.00	(109.63)	0.0%
Total General & Administrative Expenses	\$489.04	\$966.13	\$0.00	\$(966.13)	0.0%
Total Expenses	\$23,091.62	\$38,805.97	\$301,998.00	\$263,192.03	12.8%
Net Income (Loss)	\$141,913.46	\$134,968.57	\$145,371.00	\$10,402.43	0.9%