

**Bluegrass Area Development District**  
**Statement of Financial Position**  
**As of 2/28/2023**

**Assets**

**Current Assets**

CASH OPERATING	(\$179,692.71)	
CASH AGING	135,129.39	
CASH WIOA	305,665.17	
CASH PAYROLL	(6,717.99)	
INVESTMENTS MM	353,695.60	
INVESTMENTS CD	325,603.58	
CASH BLUEGRASS CAT	231,608.36	
CASH CDO PAYROLL	(446,082.76)	
CASH CDO OPERATING	(139,612.22)	
CASH TENANT	6,404.11	
PREPAID EXPENSE	25,542.22	
A/R FEDERAL	3,212,565.17	
A/R STATE	1,626,914.69	
A/R LOCAL	97,914.28	
A/R OTHER	13,461.88	
REIMBURSABLE RECEIVABLE	28,119.58	
A/R UNBILLED	(2,713.80)	
UNAPPLIED CASH ON ACCOUNT	(23,366.89)	
ALLOWANCE FOR BAD DEBT	(133,074.31)	
TRANSFER/CLEARING	50,000.00	
Total Current Assets	\$5,481,363.35	

**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	(406,547.25)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(13,109.54)	
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	(566,109.84)	
ACCUMULATED DEPRECIATION PARKING LOT	(32,775.22)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(85,725.17)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(93,733.11)	
Total Property & Equipment	\$2,107,120.74	

**Bluegrass Area Development District**  
**Statement of Financial Position**  
**As of 2/28/2023**

**Other Assets**

DEFERRED PENSION PLAN OUTFLOWS	\$1,380,365.00	
DEFERRED OPEB OUTFLOWS	1,187,421.00	
Total Other Assets	<hr/>	\$2,567,786.00

**Total Assets****\$10,156,270.09****Liabilities and Net Assets****Current Liabilities**

ACCOUNTS PAYABLE OPERATING	\$95,105.59	
ACCOUNTS PAYABLE AGING	1,250,702.25	
ACCOUNTS PAYABLE WIOA	1,138,351.46	
ACCOUNTS PAYABLE CDO	222,783.58	
INTEREST PAYABLE AGING	14,709.41	
INTEREST PAYABLE WIOA	8,220.85	
CITY WITHHOLDING TAXES PAYABLE	(55.86)	
COUNTY SCHOOL TAX PAYABLE	1,087.75	
125 VOUCHER DEDUCTION PAYABLE	(4,510.06)	
MISCELLANEOUS WITHHOLDINGS	(44.59)	
PENSION CERS EMPLOYEE	73,746.10	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	87.43	
VISION INSURANCE PAYABLE	379.66	
DENTAL INSURANCE PAYABLE	(3,088.34)	
HEALTH INSURANCE PAYABLE	(27,032.19)	
LIFE INSURANCE PAYABLE	156.48	
ANNUAL LEAVE PAYABLE	264,425.66	
HOLIDAY LEAVE PAYABLE	(38,712.94)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	139,711.93	
OWED TO GRANTOR	23,729.76	
EMPLOYEE'S ASSOCIATION DUES	8.00	
UNEARNED REVENUE	255,870.88	
ACCRUED PAYABLES CDO	82,000.00	
FICA PAYABLE CDO	(17,336.12)	
FEDERAL WITHHOLDING TAXES PAYABLE CDO	505.82	
STATE WITHHOLDING TAXES PAYABLE CDO	(113,698.39)	
CITY WITHHOLDING TAXES PAYABLE CDO	(2,171.85)	
COUNTY SCHOOL TAX PAYABLE CDO	(845.93)	
MISCELLANEOUS WITHHOLDINGS CDO	(682.20)	
BACKGROUND CHECKS SCL II	2,280.00	
BACKGROUND CHECKS CDO	744.80	
BACKGROUND CHECKS KARES	(5,902.60)	
Total Current Liabilities	<hr/>	\$3,388,690.68

**Bluegrass Area Development District**  
Statement of Financial Position  
As of 2/28/2023

**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	<hr/>	\$11,992,973.08

<b>Total Liabilities</b>		<hr/> <b>\$15,381,663.76</b>
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**Net Assets**

FUND BALANCE	(\$5,119,717.44)	
Current Year FUND BALANCE	(105,676.23)	
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<b>Total Net Assets</b>		<hr/> <b>(\$5,225,393.67)</b>
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<b>Total Liabilities and Net Assets</b>		<hr/> <b>\$10,156,270.09</b> <hr/>
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**Bluegrass Area Development District**  
Statement of Activities  
For the period of 2/1/2023 through 2/28/2023

**Revenues**

FEDERAL REVENUE	\$754,640.71
STATE REVENUE	2,821,732.20
LOCAL REVENUE	57,581.50
LOCAL REVENUE - INTEREST/OTHER	5,257.64
LOCAL REVENUE - RENT	6,892.64
Total Revenues	\$3,646,104.69

**Expenses**

DIRECT SALARIES	\$179,750.92
DIRECT SALARIES CDO	1,700,059.96
DIRECT BENEFITS	113,824.23
DIRECT BENEFITS CDO	91,975.87
DIRECT ANNUAL LEAVE	11,868.00
DIRECT POSTAGE	1,229.17
DIRECT PHONE	2,988.90
DIRECT TRAVEL	2,376.98
DIRECT SUPPLIES	1,515.59
DIRECT COMPUTER SUPPLIES/SOFTW	4,806.15
DIRECT FEES	430.40
DIRECT PRINTING & PUBLISHING	515.86
DIRECT OTHER	52,244.95
DIRECT MEETING EXPENSE	1,157.06
DIRECT PROFESSIONAL DEVELOP	2,241.13
TENANT BUILDING COSTS	7,045.02
C/S CONTRACTS	523,503.06
C/S CAREER CENTER	13,597.13
CONTRACT SERVICES CP	8,625.00
CONTRACT SERVICES AGING	653,967.73
INDIRECT SALARIES	44,529.91
INDIRECT BENEFITS	25,566.30
INDIRECT TRAVEL	125.15
INDIRECT SUPPLIES	1,082.16
INDIRECT DUES, FEES, SUBSCRIPT	462.14
INDIRECT LEGAL FEES	0.07
INDIRECT PRINTING/PUBLISHING	1,253.49
INDIRECT OTHER	237.96
INDIRECT PROFESSIONAL DEVELOPM	467.82
INDIRECT COMPUTER SUPPLIES/SOF	3,013.10
INDIRECT EQUIP RENT/MAINT	2,403.49
INDIRECT POSTAGE EXPENSE	(1,229.28)
INDIRECT PHONE EXPENSE	3,869.96
INDIRECT EQUIP DEPRECIATION	255.63
INDIRECT MEETING EXPENSE	6,436.55
INDIRECT OFFICE INSURANCE	(0.02)
INDIRECT COMPUTER SERVICE	0.05
INDIRECT II JANITORIAL	3,753.97
INDIRECT II UTILITIES ELECTRIC	7,199.59
INDIRECT II UTILITIES WATER	161.27
INDIRECT II UTILITIES SEWER	167.90
INDIRECT II GARBAGE/LANDFILL U	393.39
INDIRECT II BUILDING SUPPLIES	(0.01)
INDIRECT II LANDSCAPING EXPENS	905.63
INDIRECT II REPAIRS AND MAINT	8,202.83

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 2/1/2023 through 2/28/2023

INDIRECT II ELEVATOR REPAIRS/M	24,579.41
INDIRECT II PROPERTY INSURANCE	(0.04)
INDIRECT II BUILDING FEES	29.94
INDIRECT II DEPRECIATION BUILDI	6,262.63
INDIRECT II DEPRECIATION IMPRV	1,591.15
Total Expenses	<u>\$3,515,445.25</u>

**Other Revenues (Expenses) & Gains (Losses)**

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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**Change In Net Assets** \$130,659.44

**Net Assets At Beginning Of Period** (\$5,356,053.11)

**Net Assets At End Of Period** (\$5,225,393.67)

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 2/28/2023**

**Revenues**

FEDERAL REVENUE	\$5,914,785.57
STATE REVENUE	19,024,628.17
LOCAL REVENUE	142,877.94
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
LOCAL REVENUE - INTEREST/OTHER	267,181.29
LOCAL REVENUE - RENT	55,141.12
Total Revenues	<u>\$25,562,866.80</u>

**Expenses**

DIRECT SALARIES	\$1,429,140.70
DIRECT SALARIES CDO	13,819,156.70
DIRECT BENEFITS	975,784.48
DIRECT BENEFITS CDO	687,603.49
DIRECT ANNUAL LEAVE	96,202.92
DIRECT POSTAGE	6,556.65
DIRECT PHONE	21,982.66
DIRECT TRAVEL	27,966.65
DIRECT COMMITTEE/BOARD TRAVEL	73.04
DIRECT EQUIPMENT PURCHASE	54,102.55
DIRECT SUPPLIES	41,257.16
DIRECT COMPUTER SUPPLIES/SOFTW	75,226.06
DIRECT FEES	134,400.46
DIRECT LEGAL FEES	523.00
DIRECT PRINTING & PUBLISHING	18,537.95
DIRECT OTHER	101,415.07
DIRECT MEETING EXPENSE	6,322.14
DIRECT PROFESSIONAL DEVELOP	60,064.59
TENANT BUILDING COSTS	27,092.62
C/S CONTRACTS	1,475,802.86
C/S MARKETING	1,244.78
C/S CAREER CENTER	130,081.61
C/S EMPLOYERS ASSESSMENTS	2,248.00
CONTRACT SERVICES CP	48,250.00
CONTRACT SERVICES AGING	5,350,512.21
INDIRECT SALARIES	359,576.45
INDIRECT BENEFITS	287,334.21
INDIRECT TRAVEL	428.39
INDIRECT SUPPLIES	3,558.18
INDIRECT DUES, FEES, SUBSCRIPT	20,027.15
INDIRECT LEGAL FEES	6,000.04
INDIRECT PRINTING/PUBLISHING	9,611.30
INDIRECT OTHER	1,904.32
INDIRECT PROFESSIONAL DEVELOPM	2,291.43
INDIRECT COMPUTER SUPPLIES/SOF	30,814.24
INDIRECT EQUIP RENT/MAINT	8,754.50
INDIRECT POSTAGE EXPENSE	3,367.81
INDIRECT PHONE EXPENSE	27,344.04
INDIRECT EQUIP DEPRECIATION	2,044.86

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 2/28/2023**

INDIRECT MEETING EXPENSE	10,025.27
INDIRECT OFFICE INSURANCE	40,654.71
INDIRECT COMPUTER SERVICE	6,245.27
INDIRECT II JANITORIAL	29,216.43
INDIRECT II UTILITIES ELECTRIC	45,145.76
INDIRECT II UTILITIES WATER	1,518.22
INDIRECT II UTILITIES SEWER	1,731.68
INDIRECT II GARBAGE/LANDFILL U	2,106.83
INDIRECT II BUILDING SUPPLIES	188.03
INDIRECT II LANDSCAPING EXPENS	12,646.05
INDIRECT II REPAIRS AND MAINTEN	42,146.56
INDIRECT II ELEVATOR REPAIRS/M	50,028.71
INDIRECT II PROPERTY INSURANCE	9,422.05
INDIRECT II BUILDING FEES	29.94
INDIRECT II DEPRECIATION BUILDI	50,100.90
INDIRECT II DEPRECIATION IMPRV	12,731.35
Total Expenses	<u>\$25,668,543.03</u>

**Other Revenues (Expenses) & Gains (Losses)**

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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**Change In Net Assets** (\$105,676.23)

**Net Assets At Beginning Of Year** (\$5,119,717.44)

**Net Assets At End Of Year** (\$5,225,393.67)

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 2/1/2023 Through 2/28/2023  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$202,686.59	\$3,813,765.09	\$2,952,580.63	\$861,184.46	29.2%
STATE REVENUE	2,539,525.26	18,714,501.23	22,899,241.00	(4,184,739.77)	-18.3%
LOCAL REVENUE	0.00	53,665.00	3,053.37	50,611.63	1657.6%
<b>Net Revenues</b>	<b>\$2,742,211.85</b>	<b>\$22,581,931.32</b>	<b>\$25,854,875.00</b>	<b>\$(3,272,943.68)</b>	<b>-12.7%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$97,047.72	\$762,559.81	\$1,408,808.06	\$646,248.25	45.9%
DIRECT BENEFITS	63,979.90	531,638.98	744,901.15	213,262.17	28.6%
DIRECT ANNUAL LEAVE	6,246.05	49,011.51	70,577.65	21,566.14	30.6%
DIRECT POSTAGE	1,223.77	6,259.41	21,500.00	15,240.59	70.9%
DIRECT PHONE	1,336.60	9,742.84	27,500.00	17,757.16	64.6%
DIRECT TRAVEL	1,599.80	22,190.95	19,500.00	(2,690.95)	-13.8%
DIRECT EQUIPMENT PURCHASE	0.00		21,300.00	21,300.00	100.0%
DIRECT SUPPLIES	676.73	35,583.58	13,000.00	(22,583.58)	-173.7%
DIRECT COMPUTER SUPPLIES/SOFTWARE	4,625.98	68,022.63	59,500.00	(8,522.63)	-14.3%
DIRECT FEES	355.40	130,437.55	8,000.00	(122,437.55)	-1530.5%
DIRECT PRINTING & PUBLISHING	377.98	12,936.03	13,500.00	563.97	4.2%
DIRECT OTHER	38,004.10	80,512.56	3,700.00	(76,812.56)	-2076.0%
DIRECT MEETING EXPENSE	0.00	1,128.68	83,200.00	82,071.32	98.6%
DIRECT PROFESSIONAL DEVELOPMENT	1,500.00	20,059.74	1,000.00	(19,059.74)	-1906.0%
DIRECT VEHICLE MILEAGE EXPENSE	54.56		11,000.00	11,000.00	100.0%
DIRECT EQUIPMENT RENT/MAINT	0.00		3,200.00	3,200.00	100.0%
DIRECT BAD DEBT EXPENSE	0.00		500.00	500.00	100.0%
DIRECT RECOUPMENT EXPENSE	0.00	193.06	66,567.92	66,374.86	99.7%
<b>Total Program Expenses</b>	<b>\$217,028.59</b>	<b>\$1,730,277.33</b>	<b>\$2,593,254.78</b>	<b>\$846,977.45</b>	<b>32.7%</b>
<b><u>Contract Goods and Services</u></b>					
CDO EMPLOYEE WAGES/LABOR	\$1,700,059.96	\$13,819,156.70	\$16,089,522.00	\$2,270,365.30	14.1%
CDO EMPLOYEE BENEFITS	91,975.87	687,603.49	915,000.00	227,396.51	24.9%
CONTRACT SERVICES	653,967.73	5,350,512.21	5,341,054.54	(9,457.67)	-0.2%
<b>Total Contract Goods and Services</b>	<b>\$2,446,003.56</b>	<b>\$19,857,272.40</b>	<b>\$22,345,576.54</b>	<b>\$2,488,304.14</b>	<b>11.1%</b>



**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 2/1/2023 Through 2/28/2023  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$48,665.85	\$441,269.33	\$778,198.61	\$336,929.28	43.3%
INDIRECT COST POOL II	28,948.55	138,310.04	152,845.07	14,535.03	9.5%
<b>Total General &amp; Administrative Expenses</b>	<b>\$77,614.40</b>	<b>\$579,579.37</b>	<b>\$931,043.68</b>	<b>\$351,464.31</b>	<b>37.7%</b>
<b>Total Expenses</b>	<b>\$2,740,646.55</b>	<b>\$22,167,129.10</b>	<b>\$25,869,875.00</b>	<b>\$(3,702,745.90)</b>	<b>-14.3%</b>
<b>Net Income (Loss)</b>	<b>\$1,565.30</b>	<b>\$414,802.22</b>	<b>\$(15,000.00)</b>	<b>\$429,802.22</b>	<b>-2865.3%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 2/1/2023 Through 2/28/2023  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$202,634.63	\$429,066.60	\$180,248.00	\$248,818.60	138.0%
STATE REVENUE	282,206.94	310,126.94	618,687.00	(308,560.06)	-49.9%
LOCAL REVENUE	57,581.50	52,986.68	316,177.00	(263,190.32)	-83.2%
<b>Net Revenues</b>	<b>\$542,423.07</b>	<b>\$792,180.22</b>	<b>\$1,115,112.00</b>	<b>\$(322,931.78)</b>	<b>-29.0%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$48,539.60	\$396,593.67	\$522,208.17	\$125,614.50	24.1%
DIRECT BENEFITS	28,641.95	248,991.26	273,005.63	24,014.37	8.8%
DIRECT ANNUAL LEAVE	3,152.01	27,074.84	30,220.60	3,145.76	10.4%
DIRECT POSTAGE	0.00	28.44	600.00	571.56	95.3%
DIRECT PHONE	354.59	2,709.55	8,000.00	5,290.45	66.1%
DIRECT TRAVEL	583.66	4,268.10	12,000.00	7,731.90	64.4%
DIRECT EQUIPMENT PURCHASE	0.00	25,799.00	10,000.00	(15,799.00)	-158.0%
DIRECT SUPPLIES	443.86	1,540.93	750.00	(790.93)	-105.5%
DIRECT COMPUTER SUPPLIES/SOFTWARE	6.16	4,464.43	7,500.00	3,035.57	40.5%
DIRECT FEES	75.00	489.99	1,500.00	1,010.01	67.3%
DIRECT LEGAL FEES	0.00	523.00	0.00	(523.00)	0.0%
DIRECT PRINTING & PUBLISHING	103.20	398.40	0.00	(398.40)	0.0%
DIRECT OTHER	159.60	1,804.67	1,000.00	(804.67)	-80.5%
DIRECT MEETING EXPENSE	21.20	32.10	0.00	(10.90)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	507.09	15,302.96	4,000.00	(11,302.96)	-282.6%
DIRECT VEHICLE MILEAGE EXPENSE	(54.56)	(279.19)	500.00	779.19	155.8%
DIRECT EQUIPMENT RENT/MAINT	0.00	0.00	6,500.00	6,500.00	100.0%
DIRECT BAD DEBT EXPENSE	0.00	0.00	(4,000.00)	(4,000.00)	100.0%
<b>Total Program Expenses</b>	<b>\$82,533.36</b>	<b>\$729,742.15</b>	<b>\$874,284.40</b>	<b>\$144,063.45</b>	<b>16.5%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$8,625.00	\$48,250.00	\$0.00	\$(18,250.00)	0.0%
<b>Total Contract Goods and Services</b>	<b>\$8,625.00</b>	<b>\$48,250.00</b>	<b>\$0.00</b>	<b>\$(18,250.00)</b>	<b>0.0%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 2/1/2023 Through 2/28/2023  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$23,186.76	\$220,118.06	\$288,041.34	\$67,923.28	23.6%
INDIRECT COST POOL II	14,137.12	68,993.26	56,350.26	(12,643.00)	-22.4%
<b>Total General &amp; Administrative Expenses</b>	<b>\$37,323.88</b>	<b>\$289,111.32</b>	<b>\$344,391.60</b>	<b>\$55,280.28</b>	<b>16.1%</b>
<b>Total Expenses</b>	<b>\$128,482.24</b>	<b>\$1,067,103.47</b>	<b>\$1,218,676.00</b>	<b>\$181,093.73</b>	<b>14.9%</b>
<b>Net Income (Loss)</b>	<b>\$413,940.83</b>	<b>\$(274,923.25)</b>	<b>\$(103,564.00)</b>	<b>\$(171,359.25)</b>	<b>165.5%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 2/1/2023 Through 2/28/2023  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$349,319.49	\$1,671,953.88	\$6,521,711.40	\$(4,849,757.52)	-74.4%
LOCAL REVENUE	0.00	36,226.26	5,044.60	31,181.66	618.1%
<b>Net Revenues</b>	<b>\$349,319.49</b>	<b>\$1,708,180.14</b>	<b>\$6,526,756.00</b>	<b>\$(4,818,575.86)</b>	<b>-73.8%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$33,191.52	\$263,944.85	\$459,286.04	\$195,341.19	42.5%
DIRECT BENEFITS	20,779.73	191,876.10	256,663.76	64,787.66	25.2%
DIRECT ANNUAL LEAVE	2,425.08	19,824.45	25,890.38	6,065.93	23.4%
DIRECT POSTAGE	0.00	220.65	500.00	279.35	55.9%
DIRECT PHONE	1,297.71	9,530.27	15,000.00	5,469.73	36.5%
DIRECT TRAVEL	193.52	1,396.55	2,500.00	1,103.45	44.1%
DIRECT COMMITTEE/BOARD TRAVEL	0.00	0.00	6,000.00	6,000.00	100.0%
DIRECT EQUIPMENT PURCHASE	0.00	28,303.55	5,000.00	(23,303.55)	-466.1%
DIRECT SUPPLIES	395.00	4,132.65	3,000.00	(1,132.65)	-37.8%
DIRECT COMPUTER SUPPLIES/SOFTWARE	174.01	2,739.00	5,000.00	2,261.00	45.2%
DIRECT FEES	0.00	1,645.00	12,500.00	10,855.00	86.8%
DIRECT LEGAL FEES	0.00	0.00	5,000.00	5,000.00	100.0%
DIRECT PRINTING & PUBLISHING	34.68	5,203.52	2,000.00	(3,203.52)	-160.2%
DIRECT OTHER	318.75	4,129.97	5,000.00	870.03	17.4%
DIRECT MEETING EXPENSE	(161.72)	1,559.53	3,000.00	1,440.47	48.0%
DIRECT PROFESSIONAL DEVELOPMENT	(310.40)	18,932.54	10,000.00	(8,932.54)	-89.3%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	86.13	500.00	413.87	82.8%
<b>Total Program Expenses</b>	<b>\$58,337.88</b>	<b>\$553,524.76</b>	<b>\$816,840.18</b>	<b>\$263,315.42</b>	<b>0.7%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$120,203.79	\$900,701.86	\$5,217,954.00	\$4,317,252.14	83%
ASSESSMENTS	0.00	0.00	1,000.00	1,000.00	100%
MARKETING	0.00	1,244.78	0.00	(622.39)	0%
CAREER CENTER	13,597.13	130,081.61	180,000.00	49,918.39	28%
JOB FAIR	0.00	0.00	2,000.00	2,000.00	100%
EMPLOYERS ASSESSMENTS	0.00	2,248.00	3,000.00	752.00	25%
<b>Total Contract Goods and Services</b>	<b>\$133,800.92</b>	<b>\$1,034,276.25</b>	<b>\$5,403,954.00</b>	<b>\$53,048.00</b>	<b>1.0%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 2/1/2023 Through 2/28/2023  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$16,189.87	\$155,416.42	\$255,845.30	\$100,428.88	39.3%
INDIRECT COST POOL II	9,931.06	48,713.22	50,116.52	1,403.30	2.8%
<b>Total General &amp; Administrative Expenses</b>	<b>\$26,120.93</b>	<b>\$204,129.64</b>	<b>\$305,961.82</b>	<b>\$101,832.18</b>	<b>33.3%</b>
<b>Total Expenses</b>	<b>\$218,259.73</b>	<b>\$1,791,930.65</b>	<b>\$6,526,756.00</b>	<b>\$4,734,825.35</b>	<b>72.5%</b>
<b>Net Income (Loss)</b>	<b>\$131,059.76</b>	<b>\$(83,750.51)</b>	<b>\$0.00</b>	<b>\$(83,750.51)</b>	<b>0.0%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 2/1/2023 Through 2/28/2023  
**Program: Other**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
LOCAL REVENUE - CONTRIBUTIONS	\$0.00	\$158,252.71	\$149,657.00	\$8,595.71	5.7%
LOCAL REVENUE - INTEREST/OTHER	3,961.14	12,925.04	15,000.00	(2,074.96)	-13.8%
LOCAL REVENUE - RENT	6,892.64	55,141.12	82,712.00	(27,570.88)	-33.3%
LOCAL REVENUE - BLUEGRASS CAT	1,296.50	253,005.96	200,000.00	53,005.96	26.5%
LOCAL REVENUE - OTHER	0.00	1,250.29	0.00	1,250.29	0.0%
<b>Net Revenues</b>	<b>\$12,150.28</b>	<b>\$480,575.12</b>	<b>\$447,369.00</b>	<b>\$33,206.12</b>	<b>7.4%</b>
<b><u>Program Expenses</u></b>					
TENANT BUILDING COSTS	\$7,045.02	\$27,092.62	\$26,000.00	\$(1,092.62)	-4.2%
DIRECT SALARIES	972.08	6,042.37	7,998.00	1,955.63	24.5%
DIRECT BENEFITS	422.65	3,278.14	0.00	(3,278.14)	0.0%
DIRECT ANNUAL LEAVE	44.86	292.12	3,000.00	2,707.88	90.3%
DIRECT POSTAGE	5.40	48.15	0.00	(34.20)	0.0%
DIRECT TRAVEL	0.00	111.05	0.00	(88.16)	0.0%
DIRECT COMMITTEE/BOARD TRAVEL	0.00	73.04	0.00	(73.04)	0.0%
DIRECT FEES	0.00	1,827.92	0.00	(125.26)	0.0%
DIRECT OTHER	13,762.50	14,967.87	65,000.00	50,032.13	77.0%
DIRECT MEETING EXPENSE	1,297.58	3,601.83	0.00	(1,479.04)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	544.44	5,769.35	0.00	(4,879.93)	0.0%
<b>Total Program Expenses</b>	<b>\$24,094.53</b>	<b>\$63,104.46</b>	<b>\$101,998.00</b>	<b>\$43,645.25</b>	<b>42.8%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$403,299.27	\$575,101.00	\$200,000.00	\$(375,101.00)	-187.6%
<b>Total Contract Goods and Services</b>	<b>\$403,299.27</b>	<b>\$575,101.00</b>	<b>\$200,000.00</b>	<b>\$(375,101.00)</b>	<b>-187.6%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$432.00	\$3,178.36	\$0.00	\$(3,178.36)	0.0%
INDIRECT COST POOL II	230.93	995.99	0.00	(995.99)	0.0%
<b>Total General &amp; Administrative Expenses</b>	<b>\$662.93</b>	<b>\$4,174.35</b>	<b>\$0.00</b>	<b>\$(4,174.35)</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>\$428,056.73</b>	<b>\$642,379.81</b>	<b>\$301,998.00</b>	<b>\$(340,381.81)</b>	<b>212.7%</b>
<b>Net Income (Loss)</b>	<b>\$(415,906.45)</b>	<b>\$(161,804.69)</b>	<b>\$145,371.00</b>	<b>\$(307,175.69)</b>	<b>-211.3%</b>