

**Bluegrass Area Development District**  
Statement of Financial Position  
As of 4/30/2023

**Assets**

**Current Assets**

CASH OPERATING	(\$49,564.44)	
CASH AGING	(1,133,855.32)	
CASH WIOA	(761,958.94)	
CASH PAYROLL	(5,277.26)	
INVESTMENTS MM	368,367.65	
INVESTMENTS CD	325,716.18	
CASH BLUEGRASS CAT	200,292.36	
CASH CDO PAYROLL	113.99	
CASH CDO OPERATING	(533,254.39)	
CASH TENANT	6,460.13	
PREPAID EXPENSE	17,044.26	
A/R FEDERAL	4,510,579.53	
A/R STATE	1,657,061.13	
A/R LOCAL	114,390.82	
A/R OTHER	13,461.88	
REIMBURSABLE RECEIVABLE	28,529.38	
A/R UNBILLED	(5,050.23)	
ALLOWANCE FOR BAD DEBT	(26,180.93)	
TRANSFER/CLEARING	50,000.00	
Total Current Assets	\$4,776,875.80	

**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	(406,806.38)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(13,361.65)	
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	(577,210.03)	
ACCUMULATED DEPRECIATION PARKING LOT	(34,200.23)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(87,579.98)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(95,061.16)	
Total Property & Equipment	\$2,090,901.44	

**Bluegrass Area Development District**  
**Statement of Financial Position**  
**As of 4/30/2023**

**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**

**\$9,435,563.24**

**Liabilities and Net Assets**

**Current Liabilities**

ACCOUNTS PAYABLE BLUEGRASS CAT	\$650.00	
ACCOUNTS PAYABLE OPERATING	66,301.34	
ACCOUNTS PAYABLE AGING	662,374.53	
ACCOUNTS PAYABLE WIOA	2,209,000.07	
ACCOUNTS PAYABLE CDO	78,324.11	
INTEREST PAYABLE AGING	17,174.41	
INTEREST PAYABLE WIOA	10,621.27	
FICA PAYABLE	71,471.86	
FEDERAL WITHHOLDING TAXES PAYABLE	37,390.19	
STATE WITHHOLDING TAXES PAYABLE	19,051.83	
CITY WITHHOLDING TAXES PAYABLE	10,784.23	
COUNTY SCHOOL TAX PAYABLE	2,315.09	
125 VOUCHER DEDUCTION PAYABLE	(4,212.61)	
MISCELLANEOUS WITHHOLDINGS	(149.53)	
PENSION CERS EMPLOYEE	(418.56)	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	(191.05)	
VISION INSURANCE PAYABLE	835.65	
DENTAL INSURANCE PAYABLE	(3,375.66)	
HEALTH INSURANCE PAYABLE	(30,240.13)	
LIFE INSURANCE PAYABLE	146.62	
ANNUAL LEAVE PAYABLE	240,652.37	
HOLIDAY LEAVE PAYABLE	(25,882.01)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	149,976.35	
OWED TO GRANTOR	23,729.76	
EMPLOYEE'S ASSOCIATION DUES	5.00	
UNEARNED REVENUE	407,459.72	
ACCRUED PAYABLES CDO	82,000.00	
FICA PAYABLE CDO	71,073.29	
FEDERAL WITHHOLDING TAXES PAYABLE CDO	505.82	
STATE WITHHOLDING TAXES PAYABLE CDO	(100,340.74)	
CITY WITHHOLDING TAXES PAYABLE CDO	9,461.82	
COUNTY SCHOOL TAX PAYABLE CDO	8,966.84	
MISCELLANEOUS WITHHOLDINGS CDO	5,183.25	
BACKGROUND CHECKS SCL II	1,867.00	
BACKGROUND CHECKS CDO	369.80	
BACKGROUND CHECKS KARES	(5,852.35)	
Total Current Liabilities	<hr/>	\$4,045,193.92

**Bluegrass Area Development District**  
Statement of Financial Position  
As of 4/30/2023

**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		\$11,992,973.08

<b>Total Liabilities</b>		<b>\$16,038,167.00</b>
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**Net Assets**

FUND BALANCE	(\$5,545,633.90)	
Current Year FUND BALANCE	(1,056,969.86)	

<b>Total Net Assets</b>		<b>(\$6,602,603.76)</b>
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<b>Total Liabilities and Net Assets</b>		<b>\$9,435,563.24</b>
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**Bluegrass Area Development District**  
Statement of Activities  
For the period of 4/1/2023 through 4/30/2023

**Revenues**

FEDERAL REVENUE	(\$905,936.28)
STATE REVENUE	3,179,931.14
LOCAL REVENUE	35,049.00
LOCAL REVENUE - INTEREST/OTHER	6,723.69
LOCAL REVENUE - RENT	7,471.90
Total Revenues	<u>\$2,323,239.45</u>

**Expenses**

DIRECT SALARIES	\$160,054.08
DIRECT SALARIES CDO	1,727,290.12
DIRECT BENEFITS	110,859.23
DIRECT BENEFITS CDO	85,827.52
DIRECT ANNUAL LEAVE	10,681.99
DIRECT POSTAGE	491.60
DIRECT PHONE	3,349.08
DIRECT TRAVEL	3,857.67
DIRECT SUPPLIES	(4,806.88)
DIRECT COMPUTER SUPPLIES/SOFTW	(19,506.87)
DIRECT FEES	26,516.63
DIRECT PRINTING & PUBLISHING	1,047.10
DIRECT OTHER	(23,246.46)
DIRECT MEETING EXPENSE	78.66
DIRECT PROFESSIONAL DEVELOP	2,906.10
TENANT BUILDING COSTS	3,152.14
C/S CONTRACTS	17,950.00
C/S CAREER CENTER	16,238.43
CONTRACT SERVICES CP	7,375.00
CONTRACT SERVICES AGING	812,784.30
INDIRECT SALARIES	40,693.52
INDIRECT BENEFITS	33,572.25
INDIRECT TRAVEL	71.20
INDIRECT SUPPLIES	(72.96)
INDIRECT DUES, FEES, SUBSCRIPT	135.09
INDIRECT LEGAL FEES	999.96
INDIRECT PRINTING/PUBLISHING	(200.54)
INDIRECT OTHER	3,010.95
INDIRECT PROFESSIONAL DEVELOPM	349.87
INDIRECT COMPUTER SUPPLIES/SOF	1,284.69
INDIRECT EQUIP RENT/MAINT	1,694.86
INDIRECT POSTAGE EXPENSE	1,306.19
INDIRECT PHONE EXPENSE	5,898.13
INDIRECT EQUIP DEPRECIATION	255.63
INDIRECT MEETING EXPENSE	0.04
INDIRECT OFFICE INSURANCE	0.05
INDIRECT COMPUTER SERVICE	(0.15)
INDIRECT II JANITORIAL	3,637.56
INDIRECT II UTILITIES ELECTRIC	6,244.98
INDIRECT II UTILITIES WATER	156.15
INDIRECT II UTILITIES SEWER	159.40
INDIRECT II GARBAGE/LANDFILL U	365.92
INDIRECT II BUILDING SUPPLIES	125.96
INDIRECT II LANDSCAPING EXPENS	572.59
INDIRECT II REPAIRS AND MAINT	1,664.81

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 4/1/2023 through 4/30/2023

INDIRECT II ELEVATOR REPAIRS/M	0.01
INDIRECT II PROPERTY INSURANCE	(0.04)
INDIRECT II BUILDING FEES	0.03
INDIRECT II DEPRECIATION BUILDI	6,262.66
INDIRECT II DEPRECIATION IMPRV	1,591.06
Total Expenses	<u>\$3,052,679.31</u>

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

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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**Change In Net Assets** (\$729,439.86)

**Net Assets At Beginning Of Period** (\$5,873,163.90)

**Net Assets At End Of Period** (\$6,602,603.76)

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 4/30/2023**

**Revenues**

FEDERAL REVENUE	\$6,968,508.29
STATE REVENUE	24,702,450.19
LOCAL REVENUE	191,389.49
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
LOCAL REVENUE - INTEREST/OTHER	273,904.98
LOCAL REVENUE - RENT	74,160.48
Total Revenues	\$32,368,666.14

**Expenses**

DIRECT SALARIES	\$1,758,642.16
DIRECT SALARIES CDO	17,216,752.44
DIRECT BENEFITS	1,198,465.25
DIRECT BENEFITS CDO	861,170.10
DIRECT ANNUAL LEAVE	117,809.07
DIRECT POSTAGE	7,719.62
DIRECT PHONE	28,300.80
DIRECT TRAVEL	36,226.52
DIRECT COMMITTEE/BOARD TRAVEL	73.04
DIRECT EQUIPMENT PURCHASE	54,102.55
DIRECT SUPPLIES	36,685.42
DIRECT COMPUTER SUPPLIES/SOFTW	57,456.86
DIRECT FEES	212,879.79
DIRECT LEGAL FEES	523.00
DIRECT PRINTING & PUBLISHING	21,869.05
DIRECT OTHER	82,580.67
DIRECT MEETING EXPENSE	6,400.80
DIRECT PROFESSIONAL DEVELOP	65,360.33
TENANT BUILDING COSTS	32,260.12
C/S CONTRACTS	3,326,228.66
C/S MARKETING	1,244.78
C/S CAREER CENTER	159,917.17
C/S EMPLOYERS ASSESSMENTS	2,248.00
CONTRACT SERVICES CP	55,625.00
CONTRACT SERVICES AGING	6,800,215.72
INDIRECT SALARIES	444,749.89
INDIRECT BENEFITS	347,059.36
INDIRECT TRAVEL	505.12
INDIRECT SUPPLIES	3,691.10
INDIRECT DUES, FEES, SUBSCRIPT	20,432.54
INDIRECT LEGAL FEES	8,999.97
INDIRECT PRINTING/PUBLISHING	8,773.86
INDIRECT OTHER	5,153.42
INDIRECT PROFESSIONAL DEVELOPM	2,882.86
INDIRECT COMPUTER SUPPLIES/SOF	33,080.26
INDIRECT EQUIP RENT/MAINT	10,714.33
INDIRECT POSTAGE EXPENSE	6,252.64
INDIRECT PHONE EXPENSE	35,093.21
INDIRECT EQUIP DEPRECIATION	2,556.12

**Bluegrass Area Development District**  
Statement of Activities (YTD)  
As of 4/30/2023

INDIRECT MEETING EXPENSE	10,025.24
INDIRECT OFFICE INSURANCE	40,654.76
INDIRECT COMPUTER SERVICE	6,244.94
INDIRECT II JANITORIAL	36,588.42
INDIRECT II UTILITIES ELECTRIC	57,174.71
INDIRECT II UTILITIES WATER	1,837.03
INDIRECT II UTILITIES SEWER	2,061.47
INDIRECT II GARBAGE/LANDFILL U	2,512.82
INDIRECT II BUILDING SUPPLIES	314.04
INDIRECT II LANDSCAPING EXPENS	13,791.25
INDIRECT II REPAIRS AND MAINT	45,604.83
INDIRECT II ELEVATOR REPAIRS/M	50,132.77
INDIRECT II PROPERTY INSURANCE	9,422.03
INDIRECT II BUILDING FEES	29.94
INDIRECT II DEPRECIATION BUILDI	62,626.10
INDIRECT II DEPRECIATION IMPRV	15,914.05
Total Expenses	<u>\$33,425,636.00</u>

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

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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**Change In Net Assets** ( \$1,056,969.86)

**Net Assets At Beginning Of Year** (\$5,545,633.90)

**Net Assets At End Of Year** (\$6,602,603.76)

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2023 Through 4/30/2023  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$(922,406.56)	\$3,193,502.13	\$7,470,238.78	\$(4,276,736.65)	-57.3%
STATE REVENUE	3,039,907.69	24,228,967.30	18,332,133.90	5,896,833.40	32.2%
LOCAL REVENUE	0.00	54,218.37	3,892.32	50,326.05	1293.0%
LOCAL MATCH REVENUE	0.00	0.00	48,610.00	(48,610.00)	-100.0%
<b>Net Revenues</b>	<b>\$2,117,501.13</b>	<b>\$27,476,687.80</b>	<b>\$25,854,875.00</b>	<b>\$5,898,549.45</b>	<b>22.8%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$93,038.14	\$950,979.79	\$1,408,808.06	\$457,828.27	32.5%
DIRECT BENEFITS	64,597.23	660,849.04	744,901.15	84,052.11	11.3%
DIRECT ANNUAL LEAVE	6,005.95	61,000.78	70,577.65	9,576.87	13.6%
DIRECT POSTAGE	486.20	7,389.41	21,500.00	14,110.59	65.6%
DIRECT PHONE	1,534.46	12,753.08	27,500.00	14,746.92	53.6%
DIRECT TRAVEL	2,865.28	28,608.79	19,500.00	(9,108.79)	-46.7%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	21,300.00	21,300.00	100.0%
DIRECT SUPPLIES	(5,140.04)	30,678.68	13,000.00	(17,678.68)	-136.0%
DIRECT COMPUTER SUPPLIES/SOFTWARE	(21,938.16)	47,287.96	59,500.00	12,212.04	20.5%
DIRECT FEES	25,999.90	208,400.15	8,000.00	(200,400.15)	-2505.0%
DIRECT PRINTING & PUBLISHING	185.42	14,087.11	13,500.00	(587.11)	-4.3%
DIRECT OTHER	(38,071.62)	42,805.15	3,700.00	(39,105.15)	-1056.9%
DIRECT MEETING EXPENSE	46.13	1,174.81	83,200.00	82,025.19	98.6%
DIRECT PROFESSIONAL DEVELOPMENT	2,363.97	23,170.21	1,000.00	(22,170.21)	-2217.0%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	236.62	11,000.00	10,763.38	97.8%
DIRECT EQUIPMENT RENT/MAINT	0.00	0.00	3,200.00	3,200.00	100.0%
DIRECT BAD DEBT EXPENSE	0.00	0.00	500.00	500.00	100.0%
DIRECT RECOUPMENT EXPENSE	0.00	0.00	66,567.92	66,567.92	100.0%
<b>Total Program Expenses</b>	<b>\$131,972.86</b>	<b>\$2,089,421.58</b>	<b>\$2,577,254.78</b>	<b>\$487,833.20</b>	<b>18.9%</b>
<b><u>Contract Goods and Services</u></b>					
CDO EMPLOYEE WAGES/LABOR	\$1,727,290.12	\$17,216,752.44	\$16,089,522.00	\$(1,127,230.44)	-7.0%
CDO EMPLOYEE BENEFITS	85,827.52	861,170.10	915,000.00	53,829.90	5.9%
CONTRACT SERVICES	812,784.30	6,800,215.72	5,341,054.54	(1,459,161.18)	-27.3%
<b>Total Contract Goods and Services</b>	<b>\$2,625,901.94</b>	<b>\$24,878,138.26</b>	<b>\$22,345,576.54</b>	<b>\$(2,532,561.72)</b>	<b>-11.3%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2023 Through 4/30/2023  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$50,331.21	\$536,401.05	\$778,198.61	\$241,797.56	31.1%
INDIRECT COST POOL II	12,356.05	162,435.90	152,845.07	(9,590.83)	-6.3%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$62,687.26</u></b>	<b><u>\$698,836.95</u></b>	<b><u>\$931,043.68</u></b>	<b><u>\$232,206.73</u></b>	<b><u>24.9%</u></b>
<b>Total Expenses</b>	<b><u>\$2,820,562.06</u></b>	<b><u>\$27,666,396.79</u></b>	<b><u>\$25,853,875.00</u></b>	<b><u>\$1,812,521.79</u></b>	<b><u>7.0%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$(703,060.93)</u></b>	<b><u>\$(189,708.99)</u></b>	<b><u>\$1,000.00</u></b>	<b><u>\$(190,708.99)</u></b>	<b><u>-19070.9%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2023 Through 4/30/2023  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$16,470.28	\$380,150.12	\$180,248.00	\$199,902.12	110.9%
STATE REVENUE	140,023.45	473,482.89	618,687.00	(145,204.11)	-23.5%
LOCAL REVENUE	35,049.00	100,944.86	316,177.00	(215,232.14)	-68.1%
<b>Net Revenues</b>	<b>\$191,542.73</b>	<b>\$954,577.87</b>	<b>\$1,115,112.00</b>	<b>\$(160,534.13)</b>	<b>-14.4%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$45,266.50	\$489,212.04	\$522,208.17	\$32,996.13	6.3%
DIRECT BENEFITS	29,570.62	307,806.65	273,005.63	(34,801.02)	-12.7%
DIRECT ANNUAL LEAVE	3,189.50	33,389.94	30,220.60	(3,169.34)	-10.5%
DIRECT POSTAGE	0.00	43.76	600.00	556.24	92.7%
DIRECT PHONE	360.86	3,419.95	8,000.00	4,580.05	57.3%
DIRECT TRAVEL	992.39	6,110.13	12,000.00	5,889.87	49.1%
DIRECT EQUIPMENT PURCHASE	0.00	25,799.00	10,000.00	(15,799.00)	-158.0%
DIRECT SUPPLIES	333.16	1,874.09	750.00	(1,124.09)	-149.9%
DIRECT COMPUTER SUPPLIES/SOFTWARE	1,205.58	5,675.99	7,500.00	1,824.01	24.3%
DIRECT FEES	0.00	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	702.00	2,393.52	0.00	(2,393.52)	0.0%
DIRECT OTHER	650.61	2,624.88	1,000.00	(1,624.88)	-162.5%
DIRECT MEETING EXPENSE	32.53	64.63	0.00	(10.90)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	0.00	16,364.76	4,000.00	(12,364.76)	-309.1%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	(322.75)	500.00	822.75	164.6%
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>\$82,303.75</b>	<b>\$895,469.58</b>	<b>\$874,284.40</b>	<b>\$(21,631.45)</b>	<b>-2.5%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$7,375.00	\$55,625.00	\$0.00	\$(18,250.00)	0.0%
<b>Total Contract Goods and Services</b>	<b>\$7,375.00</b>	<b>\$55,625.00</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 4/1/2023 Through 4/30/2023  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$23,848.14	\$265,239.88	\$288,041.34	\$22,801.46	7.9%
INDIRECT COST POOL II	5,789.03	80,321.52	56,350.26	(23,971.26)	-42.5%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$29,637.17</u></b>	<b><u>\$345,561.40</u></b>	<b><u>\$344,391.60</u></b>	<b><u>\$(1,169.80)</u></b>	<b><u>-0.3%</u></b>
<b>Total Expenses</b>	<b><u>\$119,315.92</u></b>	<b><u>\$1,296,655.98</u></b>	<b><u>\$1,218,676.00</u></b>	<b><u>\$(41,051.25)</u></b>	<b><u>-3.4%</u></b>
 <b>Net Income (Loss)</b>	 <b><u>\$72,226.81</u></b>	 <b><u>\$(342,078.11)</u></b>	 <b><u>\$(103,564.00)</u></b>	 <b><u>\$(238,514.11)</u></b>	 <b><u>230.3%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2023 Through 4/30/2023  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$0.00	\$3,394,856.04	\$6,521,711.40	\$(3,126,855.36)	-47.9%
LOCAL REVENUE	0.00	36,226.26	5,044.60	31,181.66	618.1%
<b>Net Revenues</b>	<b>\$0.00</b>	<b>\$3,431,082.30</b>	<b>\$6,526,756.00</b>	<b>\$(3,095,673.70)</b>	<b>-47.4%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$21,452.42	\$311,457.09	\$459,286.04	\$147,828.95	32.2%
DIRECT BENEFITS	16,514.41	225,956.48	256,663.76	30,707.28	12.0%
DIRECT ANNUAL LEAVE	1,472.83	23,077.79	25,890.38	2,812.59	10.9%
DIRECT POSTAGE	0.00	231.10	500.00	268.90	53.8%
DIRECT PHONE	1,453.76	12,127.77	15,000.00	2,872.23	19.1%
DIRECT TRAVEL	0.00	1,393.21	2,500.00	1,106.79	44.3%
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	0.00	4,132.65	3,000.00	(1,132.65)	-37.8%
DIRECT COMPUTER SUPPLIES/SOFTWARE	1,225.71	4,492.91	5,000.00	507.09	10.1%
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	159.68	5,388.42	2,000.00	(3,388.42)	-169.4%
DIRECT OTHER	318.75	4,767.47	5,000.00	232.53	4.7%
DIRECT MEETING EXPENSE	0.00	1,559.53	3,000.00	1,440.47	48.0%
DIRECT PROFESSIONAL DEVELOPMENT	25.00	18,985.70	10,000.00	(8,985.70)	-89.9%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	86.13	500.00	413.87	82.8%
<b>Total Program Expenses</b>	<b>\$42,622.56</b>	<b>\$643,604.80</b>	<b>\$816,840.18</b>	<b>\$173,235.38</b>	<b>0.8%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$0.00	\$2,696,260.95	\$5,217,954.00	\$2,521,693.05	48%
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	16,238.43	159,917.17	180,000.00	20,082.83	11%
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>\$16,238.43</b>	<b>\$2,859,670.90</b>	<b>\$5,403,954.00</b>	<b>\$23,212.44</b>	<b>0.4%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2023 Through 4/30/2023  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$11,904.11	\$178,846.07	\$255,845.30	\$76,999.23	30.1%
INDIRECT COST POOL II	2,613.80	54,159.17	50,116.52	(4,042.65)	-8.1%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$14,517.91</u></b>	<b><u>\$233,005.24</u></b>	<b><u>\$305,961.82</u></b>	<b><u>\$72,956.58</u></b>	<b><u>23.8%</u></b>
<b>Total Expenses</b>	<b><u>\$73,378.90</u></b>	<b><u>\$3,736,280.94</u></b>	<b><u>\$6,526,756.00</u></b>	<b><u>\$2,790,475.06</u></b>	<b><u>42.8%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$(73,378.90)</u></b>	<b><u>\$(305,198.64)</u></b>	<b><u>\$0.00</u></b>	<b><u>\$(305,198.64)</u></b>	<b><u>0.0%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2023 Through 4/30/2023  
**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	4,889.69	17,814.73	15,000.00	2,814.73	18.8%
LOCAL REVENUE - RENT	7,471.90	74,160.48	82,712.00	(8,551.52)	-10.3%
LOCAL REVENUE - BLUEGRASS CAT	1,834.00	254,839.96	200,000.00	54,839.96	27.4%
LOCAL REVENUE - OTHER	0.00	1,250.29	0.00	1,250.29	0.0%
<b>Net Revenues</b>	<b>\$14,195.59</b>	<b>\$506,318.17</b>	<b>\$447,369.00</b>	<b>\$58,949.17</b>	<b>13.2%</b>
<b><u>Program Expenses</u></b>					
TENANT BUILDING COSTS	\$3,152.14	\$32,260.12	\$26,000.00	\$(6,260.12)	-24.1%
DIRECT SALARIES	297.02	6,993.24	7,998.00	1,004.76	12.6%
DIRECT BENEFITS	176.97	3,853.08	0.00	(3,853.08)	0.0%
DIRECT ANNUAL LEAVE	13.71	340.56	3,000.00	2,659.44	88.6%
DIRECT POSTAGE	5.40	55.35	0.00	(34.20)	0.0%
DIRECT TRAVEL	0.00	114.39	0.00	(88.16)	0.0%
DIRECT COMMITTEE/BOARD TRAVEL	0.00	73.04	0.00	(73.04)	0.0%
DIRECT FEES	516.73	2,344.65	0.00	(125.26)	0.0%
DIRECT OTHER	13,855.80	32,383.17	65,000.00	32,616.83	50.2%
DIRECT MEETING EXPENSE	0.00	3,601.83	0.00	(1,479.04)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	517.13	6,839.66	0.00	(4,879.93)	0.0%
<b>Total Program Expenses</b>	<b>\$18,534.90</b>	<b>\$88,859.09</b>	<b>\$101,998.00</b>	<b>\$19,488.20</b>	<b>19.1%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$17,950.00	\$629,967.71	\$200,000.00	\$(429,967.71)	-215.0%
<b>Total Contract Goods and Services</b>	<b>\$17,950.00</b>	<b>\$629,967.71</b>	<b>\$200,000.00</b>	<b>\$(429,967.71)</b>	<b>-215.0%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$2,915.32	\$6,382.62	\$0.00	\$(6,382.62)	0.0%
INDIRECT COST POOL II	22.21	1,092.87	0.00	(1,092.87)	0.0%
<b>Total General &amp; Administrative Expenses</b>	<b>\$2,937.53</b>	<b>\$7,475.49</b>	<b>\$0.00</b>	<b>\$(7,475.49)</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>\$39,422.43</b>	<b>\$726,302.29</b>	<b>\$301,998.00</b>	<b>\$(424,304.29)</b>	<b>240.5%</b>
<b>Net Income (Loss)</b>	<b>\$(25,226.84)</b>	<b>\$(219,984.12)</b>	<b>\$145,371.00</b>	<b>\$(365,355.12)</b>	<b>-251.3%</b>