

**Bluegrass Area Development District**  
Statement of Financial Position  
As of 5/31/2023

**Assets**

**Current Assets**

CASH OPERATING	(\$378,136.73)	
CASH AGING	250,515.77	
CASH WIOA	48,849.59	
CASH PAYROLL	(5,279.53)	
INVESTMENTS MM	370,044.54	
INVESTMENTS CD	325,836.97	
CASH BLUEGRASS CAT	187,521.06	
CASH CDO PAYROLL	113.99	
CASH CDO OPERATING	(1,155,300.35)	
CASH TENANT	6,489.14	
PREPAID EXPENSE	8,382.55	
A/R FEDERAL	4,484,188.49	
A/R STATE	2,554,913.22	
A/R LOCAL	220,444.24	
A/R OTHER	13,461.88	
REIMBURSABLE RECEIVABLE	28,814.98	
LEASE RECEIVABLE	388,840.00	
A/R UNBILLED	(5,050.23)	
ALLOWANCE FOR BAD DEBT	(26,180.93)	
TRANSFER/CLEARING	50,000.00	
Total Current Assets	\$7,368,468.65	

**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	(406,935.94)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(13,487.71)	
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	(582,760.12)	
ACCUMULATED DEPRECIATION PARKING LOT	(34,912.73)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(88,507.39)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(95,725.18)	
Total Property & Equipment	\$2,082,791.80	

**Bluegrass Area Development District**  
Statement of Financial Position  
As of 5/31/2023

**Other Assets**

DEFERRED PENSION PLAN OUTFLOWS	\$962,564.00	
DEFERRED OPEB OUTFLOWS	1,161,008.00	
LEASE ASSET	636,442.00	
LEASE AMORTIZATION	(95,466.00)	
Total Other Assets	<hr/>	\$2,664,548.00

**Total Assets**

**\$12,115,808.45**

**Liabilities and Net Assets**

**Current Liabilities**

ACCOUNTS PAYABLE OPERATING	\$26,716.47
ACCOUNTS PAYABLE AGING	1,329,823.21
ACCOUNTS PAYABLE WIOA	2,209,000.07
ACCOUNTS PAYABLE CDO	380,445.68
INTEREST PAYABLE AGING	18,432.23
INTEREST PAYABLE WIOA	10,906.39
FICA PAYABLE	32.78
FEDERAL WITHHOLDING TAXES PAYABLE	1,413.17
STATE WITHHOLDING TAXES PAYABLE	106.97
CITY WITHHOLDING TAXES PAYABLE	15,882.21
COUNTY SCHOOL TAX PAYABLE	1,142.98
125 VOUCHER DEDUCTION PAYABLE	(3,539.82)
MISCELLANEOUS WITHHOLDINGS	(206.09)
PENSION CERS EMPLOYEE	(1,551.95)
WELLNESS PAYABLE	29,057.07
AFLAC PAYABLE	(294.73)
VISION INSURANCE PAYABLE	1,880.89
DENTAL INSURANCE PAYABLE	(1,131.20)
HEALTH INSURANCE PAYABLE	10,689.40
LIFE INSURANCE PAYABLE	142.00
ANNUAL LEAVE PAYABLE	316,743.16
HOLIDAY LEAVE PAYABLE	(16,215.32)
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)
SICK LEAVE PAYABLE	79,870.62
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	(25,976.46)
FEDERAL WITHHOLDING TAXES PAYABLE CDO	505.82
STATE WITHHOLDING TAXES PAYABLE CDO	(99,534.82)
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	1,687.00

**Bluegrass Area Development District**  
**Statement of Financial Position**  
**As of 5/31/2023**

BACKGROUND CHECKS CDO	(80.20)	
BACKGROUND CHECKS KARES	(5,852.35)	
Total Current Liabilities		\$4,816,008.84
<b><u>Long Term Liabilities</u></b>		
TENANT DEPOSIT PAYABLE	\$5,762.08	
NET PENSION LIABILITY	6,947,055.00	
NET OPEB LIABILITY	2,085,487.00	
LEASE LIABILITY	558,195.00	
DEFERRED PENSION PLAN INFLOWS	1,102,242.00	
DEFERRED PENSION PLAN INFLOWS	1,235,683.00	
DEFERRED INFLOWS	388,840.00	
Total Long Term Liabilities		\$12,323,264.08
<b>Total Liabilities</b>		<b>\$17,139,272.92</b>
 <b><u>Net Assets</u></b>		
FUND BALANCE	(\$5,475,257.86)	
Current Year FUND BALANCE	451,793.39	
<b>Total Net Assets</b>		<b>(\$5,023,464.47)</b>
<b>Total Liabilities and Net Assets</b>		<b>\$12,115,808.45</b>

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 5/1/2023 through 5/31/2023

**Revenues**

FEDERAL REVENUE	\$873,551.37
STATE REVENUE	5,027,828.09
LOCAL REVENUE	144,368.42
LOCAL REVENUE - INTEREST/OTHER	3,335.08
LOCAL REVENUE - RENT	7,471.90
Total Revenues	<u>\$6,056,554.86</u>

**Expenses**

DIRECT SALARIES	\$170,144.36
DIRECT SALARIES CDO	2,612,612.30
DIRECT BENEFITS	109,566.11
DIRECT BENEFITS CDO	124,709.74
DIRECT ANNUAL LEAVE	10,753.35
DIRECT POSTAGE	768.42
DIRECT PHONE	3,283.70
DIRECT TRAVEL	3,181.99
DIRECT SUPPLIES	(14,107.26)
DIRECT COMPUTER SUPPLIES/SOFTW	(7,640.35)
DIRECT FEES	26,396.50
DIRECT PRINTING & PUBLISHING	309.96
DIRECT OTHER	6,983.39
DIRECT PROFESSIONAL DEVELOP	9,019.74
DIRECT GIS MILEAGE EXPENSE	(105.75)
TENANT BUILDING COSTS	2,053.11
C/S CONTRACTS	12,965.00
C/S CAREER CENTER	18,371.05
CONTRACT SERVICES AGING	1,357,423.32
INDIRECT SALARIES	38,914.89
INDIRECT BENEFITS	24,524.48
INDIRECT TRAVEL	0.08
INDIRECT SUPPLIES	165.75
INDIRECT DUES, FEES, SUBSCRIPT	2,598.42
INDIRECT LEGAL FEES	2,000.00
INDIRECT PRINTING/PUBLISHING	3,145.30
INDIRECT OTHER	343.77
INDIRECT PROFESSIONAL DEVELOPM	0.13
INDIRECT COMPUTER SUPPLIES/SOF	1,678.98
INDIRECT EQUIP RENT/MAINT	1,376.68
INDIRECT POSTAGE EXPENSE	(18.43)
INDIRECT PHONE EXPENSE	4,657.31
INDIRECT EQUIP DEPRECIATION	255.63
INDIRECT MEETING EXPENSE	0.07
INDIRECT OFFICE INSURANCE	(0.01)
INDIRECT COMPUTER SERVICE	(0.07)
INDIRECT II JANITORIAL	3,637.46
INDIRECT II UTILITIES ELECTRIC	4,547.00
INDIRECT II UTILITIES WATER	161.91
INDIRECT II UTILITIES SEWER	169.47
INDIRECT II GARBAGE/LANDFILL U	40.07
INDIRECT II BUILDING SUPPLIES	0.01
INDIRECT II LANDSCAPING EXPENS	572.65
INDIRECT II REPAIRS AND MAINT	1,110.11
INDIRECT II HVAC REPAIRS AND M	1,332.18

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 5/1/2023 through 5/31/2023

INDIRECT II ELEVATOR REPAIRS/M	(0.03)
INDIRECT II DEPRECIATION BUILDI	6,262.70
INDIRECT II DEPRECIATION IMPRV	1,591.62
Total Expenses	<u>\$4,545,756.81</u>

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

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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<b>Change In Net Assets</b>	<b>\$1,510,798.05</b>
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<b>Net Assets At Beginning Of Period</b>	<b><u>(\$6,534,262.52)</u></b>
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<b>Net Assets At End Of Period</b>	<b><u><u>(\$5,023,464.47)</u></u></b>
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**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 5/31/2023**

**Revenues**

FEDERAL REVENUE	\$7,842,059.66
STATE REVENUE	29,728,243.48
LOCAL REVENUE	335,757.91
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
LOCAL REVENUE - INTEREST/OTHER	277,240.06
LOCAL REVENUE - RENT	81,632.38
Total Revenues	\$38,423,186.20

**Expenses**

DIRECT SALARIES	\$1,928,786.52
DIRECT SALARIES CDO	19,829,364.74
DIRECT BENEFITS	1,308,031.36
DIRECT BENEFITS CDO	985,879.84
DIRECT ANNUAL LEAVE	128,562.42
DIRECT POSTAGE	8,488.04
DIRECT PHONE	31,584.50
DIRECT TRAVEL	39,408.51
DIRECT COMMITTEE/BOARD TRAVEL	73.04
DIRECT EQUIPMENT PURCHASE	54,102.55
DIRECT SUPPLIES	22,578.16
DIRECT COMPUTER SUPPLIES/SOFTW	49,816.51
DIRECT FEES	239,276.29
DIRECT LEGAL FEES	523.00
DIRECT PRINTING & PUBLISHING	22,179.01
DIRECT OTHER	89,564.06
DIRECT MEETING EXPENSE	6,400.80
DIRECT PROFESSIONAL DEVELOP	74,380.07
DIRECT GIS MILEAGE EXPENSE	(105.75)
TENANT BUILDING COSTS	34,313.23
C/S CONTRACTS	3,339,193.66
C/S MARKETING	1,244.78
C/S CAREER CENTER	178,288.22
C/S EMPLOYERS ASSESSMENTS	2,248.00
CONTRACT SERVICES CP	55,625.00
CONTRACT SERVICES AGING	8,157,639.04
INDIRECT SALARIES	483,664.78
INDIRECT BENEFITS	371,583.84
INDIRECT TRAVEL	505.20
INDIRECT SUPPLIES	3,856.85
INDIRECT DUES, FEES, SUBSCRIPT	23,030.96
INDIRECT LEGAL FEES	10,999.97
INDIRECT PRINTING/PUBLISHING	11,919.16
INDIRECT OTHER	5,497.19
INDIRECT PROFESSIONAL DEVELOPM	2,882.99
INDIRECT COMPUTER SUPPLIES/SOF	34,759.24
INDIRECT EQUIP RENT/MAINT	12,091.01
INDIRECT POSTAGE EXPENSE	6,234.21
INDIRECT PHONE EXPENSE	39,750.52

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 5/31/2023**

INDIRECT EQUIP DEPRECIATION	2,811.75
INDIRECT MEETING EXPENSE	10,025.31
INDIRECT OFFICE INSURANCE	40,654.75
INDIRECT COMPUTER SERVICE	6,244.87
INDIRECT II JANITORIAL	40,225.88
INDIRECT II UTILITIES ELECTRIC	61,721.71
INDIRECT II UTILITIES WATER	1,998.94
INDIRECT II UTILITIES SEWER	2,230.94
INDIRECT II GARBAGE/LANDFILL U	2,552.89
INDIRECT II BUILDING SUPPLIES	314.05
INDIRECT II LANDSCAPING EXPENS	14,363.90
INDIRECT II REPAIRS AND MAINT	46,714.94
INDIRECT II HVAC REPAIRS AND M	1,332.18
INDIRECT II ELEVATOR REPAIRS/M	50,132.74
INDIRECT II PROPERTY INSURANCE	9,422.03
INDIRECT II BUILDING FEES	29.94
INDIRECT II DEPRECIATION BUILDI	68,888.80
INDIRECT II DEPRECIATION IMPRV	17,505.67
Total Expenses	<u>\$37,971,392.81</u>

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

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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**Change In Net Assets** \$451,793.39

**Net Assets At Beginning Of Year** (\$5,475,257.86)

**Net Assets At End Of Year** (\$5,023,464.47)

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 5/1/2023 Through 5/31/2023  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$423,747.45	\$3,617,249.58	\$7,470,238.78	\$(3,852,989.20)	-51.6%
STATE REVENUE	4,948,493.72	29,175,426.22	18,332,133.90	10,843,292.32	59.1%
LOCAL REVENUE	300.00	54,518.37	3,892.32	50,626.05	1300.7%
LOCAL MATCH REVENUE	0.00	0.00	48,610.00	(48,610.00)	-100.0%
<b>Net Revenues</b>	<b>\$5,372,541.17</b>	<b>\$32,847,194.17</b>	<b>\$25,854,875.00</b>	<b>\$10,845,308.37</b>	<b>41.9%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$96,879.64	\$1,047,859.43	\$1,408,808.06	\$360,948.63	25.6%
DIRECT BENEFITS	62,392.41	723,241.45	744,901.15	21,659.70	2.9%
DIRECT ANNUAL LEAVE	5,891.65	66,892.43	70,577.65	3,685.22	5.2%
DIRECT POSTAGE	743.04	8,132.45	21,500.00	13,367.55	62.2%
DIRECT PHONE	1,166.39	13,919.47	27,500.00	13,580.53	49.4%
DIRECT TRAVEL	2,779.24	31,388.03	19,500.00	(11,888.03)	-61.0%
DIRECT SUPPLIES	(14,107.26)	16,571.42	21,300.00	4,728.58	22.2%
DIRECT COMPUTER SUPPLIES/SOFTWARE	(7,781.84)	39,506.12	13,000.00	(26,506.12)	-203.9%
DIRECT FEES	26,297.50	234,697.65	59,500.00	(175,197.65)	-294.4%
DIRECT PRINTING & PUBLISHING	41.38	14,128.49	8,000.00	(6,128.49)	-76.6%
DIRECT OTHER	316.60	43,121.75	13,500.00	(29,621.75)	-219.4%
DIRECT MEETING EXPENSE	0.00	1,174.81	3,700.00	2,525.19	68.2%
DIRECT PROFESSIONAL DEVELOPMENT	2,050.00	25,220.21	83,200.00	57,979.79	69.7%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	236.62	1,000.00	763.38	76.3%
DIRECT EQUIPMENT RENT/MAINT	0.00	0.00	11,000.00	11,000.00	100.0%
DIRECT BAD DEBT EXPENSE	0.00	0.00	3,200.00	3,200.00	100.0%
DIRECT RECOUPMENT EXPENSE	0.00	0.00	500.00	500.00	100.0%
<b>Total Program Expenses</b>	<b>\$176,668.75</b>	<b>\$2,266,090.33</b>	<b>\$2,577,254.78</b>	<b>\$311,164.45</b>	<b>12.1%</b>
<b><u>Contract Goods and Services</u></b>					
CDO EMPLOYEE WAGES/LABOR	\$2,612,612.30	\$19,829,364.74	\$16,089,522.00	\$(3,739,842.74)	-23.2%
CDO EMPLOYEE BENEFITS	124,709.74	985,879.84	915,000.00	(70,879.84)	-7.7%
CONTRACT SERVICES	1,357,423.32	8,157,639.04	5,341,054.54	(2,816,584.50)	-52.7%
<b>Total Contract Goods and Services</b>	<b>\$4,094,745.36</b>	<b>\$28,972,883.62</b>	<b>\$22,345,576.54</b>	<b>\$(6,627,307.08)</b>	<b>-29.7%</b>



**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 5/1/2023 Through 5/31/2023  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$45,649.05	\$582,050.10	\$778,198.61	\$196,148.51	25.2%
INDIRECT COST POOL II	11,256.05	173,691.95	152,845.07	(20,846.88)	-13.6%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$56,905.10</u></b>	<b><u>\$755,742.05</u></b>	<b><u>\$931,043.68</u></b>	<b><u>\$175,301.63</u></b>	<b><u>18.8%</u></b>
<b>Total Expenses</b>	<b><u>\$4,328,319.21</u></b>	<b><u>\$31,994,716.00</u></b>	<b><u>\$25,853,875.00</u></b>	<b><u>\$6,140,841.00</u></b>	<b><u>23.8%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$1,044,221.96</u></b>	<b><u>\$852,478.17</u></b>	<b><u>\$1,000.00</u></b>	<b><u>\$851,478.17</u></b>	<b><u>85147.8%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 5/1/2023 Through 5/31/2023  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$0.00	\$380,150.12	\$180,248.00	\$199,902.12	110.9%
STATE REVENUE	79,334.37	552,817.26	618,687.00	(65,869.74)	-10.6%
LOCAL REVENUE	144,068.42	245,013.28	316,177.00	(71,163.72)	-22.5%
<b>Net Revenues</b>	<b>\$223,402.79</b>	<b>\$1,177,980.66</b>	<b>\$1,115,112.00</b>	<b>\$62,868.66</b>	<b>5.6%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$47,035.17	\$536,247.21	\$522,208.17	\$(14,039.04)	-2.7%
DIRECT BENEFITS	30,259.84	338,066.49	273,005.63	(65,060.86)	-23.8%
DIRECT ANNUAL LEAVE	3,259.12	36,649.06	30,220.60	(6,428.46)	-21.3%
DIRECT POSTAGE	25.38	69.14	600.00	530.86	88.5%
DIRECT PHONE	329.73	3,749.68	8,000.00	4,250.32	53.1%
DIRECT TRAVEL	402.75	6,512.88	12,000.00	5,487.12	45.7%
DIRECT EQUIPMENT PURCHASE	0.00	25,799.00	10,000.00	(15,799.00)	-158.0%
DIRECT SUPPLIES	0.00	1,874.09	750.00	(1,124.09)	-149.9%
DIRECT COMPUTER SUPPLIES/SOFTWARE	5.98	5,681.97	7,500.00	1,818.03	24.2%
DIRECT FEES	99.00	588.99	1,500.00	911.01	60.7%
DIRECT LEGAL FEES	0.00	523.00	0.00	(523.00)	0.0%
DIRECT PRINTING & PUBLISHING	3.28	2,396.80	0.00	(2,396.80)	0.0%
DIRECT OTHER	198.04	2,822.92	1,000.00	(1,822.92)	-182.3%
DIRECT MEETING EXPENSE	0.00	64.63	0.00	(10.90)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	5,736.20	22,100.96	4,000.00	(18,100.96)	-452.5%
DIRECT VEHICLE MILEAGE EXPENSE	(105.75)	(428.50)	500.00	928.50	185.7%
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>\$87,248.74</b>	<b>\$982,718.32</b>	<b>\$874,284.40</b>	<b>\$(108,880.19)</b>	<b>-12.5%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$0.00	\$55,625.00	\$0.00	\$(18,250.00)	0.0%
<b>Total Contract Goods and Services</b>	<b>\$0.00</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 5/1/2023 Through 5/31/2023  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$22,092.27	\$287,332.15	\$288,041.34	\$709.19	0.2%
INDIRECT COST POOL II	5,422.25	85,743.77	56,350.26	(29,393.51)	-52.2%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$27,514.52</u></b>	<b><u>\$373,075.92</u></b>	<b><u>\$344,391.60</u></b>	<b><u>\$(28,684.32)</u></b>	<b><u>-8.3%</u></b>
<b>Total Expenses</b>	<b><u>\$114,763.26</u></b>	<b><u>\$1,411,419.24</u></b>	<b><u>\$1,218,676.00</u></b>	<b><u>\$(155,814.51)</u></b>	<b><u>-12.8%</u></b>
 <b>Net Income (Loss)</b>	 <b><u>\$108,639.53</u></b>	 <b><u>\$(233,438.58)</u></b>	 <b><u>\$(103,564.00)</u></b>	 <b><u>\$(129,874.58)</u></b>	 <b><u>125.4%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 5/1/2023 Through 5/31/2023  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$449,803.92	\$3,844,659.96	\$6,521,711.40	\$(2,677,051.44)	-41.0%
LOCAL REVENUE	0.00	36,226.26	5,044.60	31,181.66	618.1%
<b>Net Revenues</b>	<b>\$449,803.92</b>	<b>\$3,880,886.22</b>	<b>\$6,526,756.00</b>	<b>\$(2,645,869.78)</b>	<b>-40.5%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$26,054.04	\$337,511.13	\$459,286.04	\$121,774.91	26.5%
DIRECT BENEFITS	16,809.29	242,765.77	256,663.76	13,897.99	5.4%
DIRECT ANNUAL LEAVE	1,594.48	24,672.27	25,890.38	1,218.11	4.7%
DIRECT POSTAGE	0.00	231.10	500.00	268.90	53.8%
DIRECT PHONE	1,787.58	13,915.35	15,000.00	1,084.65	7.2%
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	135.51	4,628.42	5,000.00	371.58	7.4%
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	265.30	5,653.72	2,000.00	(3,653.72)	-182.7%
DIRECT OTHER	318.75	5,086.22	5,000.00	(86.22)	-1.7%
DIRECT MEETING EXPENSE	0.00	1,559.53	3,000.00	1,440.47	48.0%
DIRECT PROFESSIONAL DEVELOPMENT	22.95	19,008.65	10,000.00	(9,008.65)	-90.1%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	86.13	500.00	413.87	82.8%
<b>Total Program Expenses</b>	<b>\$46,987.90</b>	<b>\$690,592.70</b>	<b>\$816,840.18</b>	<b>\$126,247.48</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	18,371.05	178,288.22	180,000.00	1,711.78	1%
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>\$18,371.05</b>	<b>\$2,878,041.95</b>	<b>\$5,403,954.00</b>	<b>\$4,841.39</b>	<b>0.1%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 5/1/2023 Through 5/31/2023  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$11,854.73	\$190,700.80	\$255,845.30	\$65,144.50	25.5%
INDIRECT COST POOL II	2,748.53	56,907.70	50,116.52	(6,791.18)	-13.6%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$14,603.26</u></b>	<b><u>\$247,608.50</u></b>	<b><u>\$305,961.82</u></b>	<b><u>\$58,353.32</u></b>	<b><u>19.1%</u></b>
<b>Total Expenses</b>	<b><u>\$79,962.21</u></b>	<b><u>\$3,816,243.15</u></b>	<b><u>\$6,526,756.00</u></b>	<b><u>\$2,710,512.85</u></b>	<b><u>41.5%</u></b>
 <b>Net Income (Loss)</b>	 <b><u>\$369,841.71</u></b>	 <b><u>\$64,643.07</u></b>	 <b><u>\$0.00</u></b>	 <b><u>\$64,643.07</u></b>	 <b><u>0.0%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 5/1/2023 Through 5/31/2023  
**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	2,491.38	20,306.11	15,000.00	5,306.11	35.4%
LOCAL REVENUE - RENT	7,471.90	81,632.38	82,712.00	(1,079.62)	-1.3%
LOCAL REVENUE - BLUEGRASS CAT	843.70	255,683.66	200,000.00	55,683.66	27.8%
LOCAL REVENUE - OTHER	0.00	1,250.29	0.00	1,250.29	0.0%
<b>Net Revenues</b>	<b>\$10,806.98</b>	<b>\$517,125.15</b>	<b>\$447,369.00</b>	<b>\$69,756.15</b>	<b>15.6%</b>
<b><u>Program Expenses</u></b>					
TENANT BUILDING COSTS	\$2,053.11	\$34,313.23	\$26,000.00	\$(8,313.23)	-32.0%
DIRECT SALARIES	175.51	7,168.75	7,998.00	829.25	10.4%
DIRECT BENEFITS	104.57	3,957.65	0.00	(3,957.65)	0.0%
DIRECT ANNUAL LEAVE	8.10	348.66	3,000.00	2,651.34	88.4%
DIRECT POSTAGE	0.00	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	0.00	2,344.65	0.00	(125.26)	0.0%
DIRECT OTHER	6,150.00	38,533.17	65,000.00	26,466.83	40.7%
DIRECT MEETING EXPENSE	0.00	3,601.83	0.00	(1,479.04)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	1,210.59	8,050.25	0.00	(4,879.93)	0.0%
<b>Total Program Expenses</b>	<b>\$9,701.88</b>	<b>\$98,560.97</b>	<b>\$101,998.00</b>	<b>\$10,996.91</b>	<b>10.8%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$12,965.00	\$642,932.71	\$200,000.00	\$(442,932.71)	-221.5%
<b>Total Contract Goods and Services</b>	<b>\$12,965.00</b>	<b>\$642,932.71</b>	<b>\$200,000.00</b>	<b>\$(442,932.71)</b>	<b>-221.5%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$46.93	\$6,429.55	\$0.00	\$(6,429.55)	0.0%
INDIRECT COST POOL II	(1.68)	1,091.19	0.00	(1,091.19)	0.0%
<b>Total General &amp; Administrative Expenses</b>	<b>\$45.25</b>	<b>\$7,520.74</b>	<b>\$0.00</b>	<b>\$(7,520.74)</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>\$22,712.13</b>	<b>\$749,014.42</b>	<b>\$301,998.00</b>	<b>\$(447,016.42)</b>	<b>248.0%</b>
<b>Net Income (Loss)</b>	<b>\$(11,905.15)</b>	<b>\$(231,889.27)</b>	<b>\$145,371.00</b>	<b>\$(377,260.27)</b>	<b>-259.5%</b>