

Bluegrass Area Development District
Statement of Financial Position
As of 7/31/2023

Assets

Current Assets

CASH OPERATING	(\$1,498,738.45)	
CASH AGING	986,947.09	
CASH WIOA	(1,609,846.55)	
CASH PAYROLL	35,458.64	
INVESTMENTS MM	371,748.97	
INVESTMENTS CD	325,957.85	
CASH BLUEGRASS CAT	161,981.05	
CASH CDO PAYROLL	113.99	
CASH CDO OPERATING	(865,475.39)	
CASH TENANT	6,518.10	
PREPAID EXPENSE	59,439.83	
A/R FEDERAL	4,272,225.44	
A/R STATE	2,549,140.43	
A/R LOCAL	127,856.67	
A/R OTHER	185,414.59	
REIMBURSABLE RECEIVABLE	32,489.04	
LEASE RECEIVABLE	388,840.00	
A/R UNBILLED	(5,050.23)	
ALLOWANCE FOR BAD DEBT	(26,180.93)	
TRANSFER/CLEARING	200,000.00	
Total Current Assets	\$5,698,840.14	

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	(407,065.51)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(13,613.76)	
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	(588,310.22)	
ACCUMULATED DEPRECIATION PARKING LOT	(35,625.24)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(89,434.79)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(96,389.21)	
Total Property & Equipment	\$2,074,682.14	

Bluegrass Area Development District
Statement of Financial Position
As of 7/31/2023

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

\$10,438,070.28

Liabilities and Net Assets

Current Liabilities

ACCOUNTS PAYABLE BLUEGRASS CAT	\$15,980.00
ACCOUNTS PAYABLE OPERATING	59,412.24
ACCOUNTS PAYABLE AGING	1,649,628.05
ACCOUNTS PAYABLE WIOA	838,107.43
ACCOUNTS PAYABLE CDO	253,327.51
INTEREST PAYABLE AGING	20,184.56
INTEREST PAYABLE WIOA	12,048.57
FICA PAYABLE	58.16
FEDERAL WITHHOLDING TAXES PAYABLE	(121.29)
STATE WITHHOLDING TAXES PAYABLE	(35.12)
CITY WITHHOLDING TAXES PAYABLE	28,852.02
COUNTY SCHOOL TAX PAYABLE	2,541.41
125 VOUCHER DEDUCTION PAYABLE	(3,156.71)
MISCELLANEOUS WITHHOLDINGS	494.98
PENSION CERS EMPLOYEE	4,197.86
ACCRUED SALARIES	41,912.11
WELLNESS PAYABLE	29,057.07
AFLAC PAYABLE	(196.49)
VISION INSURANCE PAYABLE	1,491.25
DENTAL INSURANCE PAYABLE	(2,926.77)
HEALTH INSURANCE PAYABLE	(22,705.67)
LIFE INSURANCE PAYABLE	155.92
ANNUAL LEAVE PAYABLE	287,623.91
HOLIDAY LEAVE PAYABLE	(18,927.28)
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)
SICK LEAVE PAYABLE	100,845.41
OWED TO GRANTOR	23,729.76
EMPLOYEE'S ASSOCIATION DUES	5.00
UNEARNED REVENUE	407,459.72
ACCRUED PAYABLES CDO	82,000.00
RICHMOND WH TAX PAYABLE 2%	84.60
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

Bluegrass Area Development District
Statement of Financial Position
As of 7/31/2023

COUNTY SCHOOL TAX PAYABLE CDO	8,966.84	
MISCELLANEOUS WITHHOLDINGS CDO	5,183.25	
BACKGROUND CHECKS SCL II	1,353.75	
BACKGROUND CHECKS CDO	(730.20)	
BACKGROUND CHECKS KARES	(5,852.35)	
Total Current Liabilities		\$3,703,613.13
<u>Long Term Liabilities</u>		
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
Total Liabilities		\$16,026,877.21
<u>Net Assets</u>		
FUND BALANCE	(\$5,454,757.29)	
Current Year FUND BALANCE	(134,049.64)	
Total Net Assets		(\$5,588,806.93)
Total Liabilities and Net Assets		\$10,438,070.28

Bluegrass Area Development District
Statement of Activities
For the period of 7/1/2023 through 7/31/2023

Revenues

STATE REVENUE	\$2,133,589.71
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
Total Revenues	<u>\$2,291,842.42</u>

Expenses

DIRECT SALARIES	\$114,891.35
DIRECT SALARIES CDO	1,785,844.44
DIRECT BENEFITS	86,627.37
DIRECT BENEFITS CDO	82,055.66
DIRECT ANNUAL LEAVE	8,058.17
DIRECT POSTAGE	637.37
DIRECT PHONE	5,119.05
DIRECT TRAVEL	3,337.48
DIRECT SUPPLIES	2,628.10
DIRECT COMPUTER SUPPLIES/SOFTW	1,199.95
DIRECT FEES	26,759.50
DIRECT PRINTING & PUBLISHING	574.17
DIRECT OTHER	2,440.11
DIRECT MEETING EXPENSE	100.35
DIRECT PROFESSIONAL DEVELOP	5,032.28
DIRECT GIS MILEAGE EXPENSE	(2.30)
TENANT BUILDING COSTS	1,658.47
C/S CONTRACTS	80,056.15
C/S CAREER CENTER	34,549.28
C/S CHAMBER/ASSOC MEMBER & FEE	30.00
CONTRACT SERVICES CP	2,437.50
CONTRACT SERVICES AGING	9,379.33
INDIRECT SALARIES	30,318.36
INDIRECT BENEFITS	29,794.83
INDIRECT SUPPLIES	176.96
INDIRECT DUES, FEES, SUBSCRIPT	1,695.01
INDIRECT LEGAL FEES	3,397.25
INDIRECT PRINTING/PUBLISHING	3,583.96
INDIRECT OTHER	946.72
INDIRECT PROFESSIONAL DEVELOPM	190.07
INDIRECT COMPUTER SUPPLIES/SOF	1,093.20
INDIRECT EQUIP RENT/MAINT	799.98
INDIRECT POSTAGE EXPENSE	862.61
INDIRECT PHONE EXPENSE	5,005.89
INDIRECT AUDIT FEES	78,180.22
INDIRECT COMPUTER SERVICE	5,982.38
INDIRECT II JANITORIAL	3,637.49
INDIRECT II UTILITIES ELECTRIC	4,322.09
INDIRECT II UTILITIES WATER	160.97
INDIRECT II UTILITIES SEWER	341.47
INDIRECT II GARBAGE/LANDFILL U	266.69
INDIRECT II LANDSCAPING EXPENS	572.64
INDIRECT II REPAIRS AND MAINT	1,149.49
Total Expenses	<u>\$2,425,892.06</u>

Bluegrass Area Development District
Statement of Activities
For the period of 7/1/2023 through 7/31/2023

Other Revenues (Expenses) & Gains (Losses)

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

Change In Net Assets	(\$134,049.64)
----------------------	----------------

Net Assets At Beginning Of Period	<u>(\$5,454,757.29)</u>
-----------------------------------	-------------------------

Net Assets At End Of Period	<u><u>(\$5,588,806.93)</u></u>
-----------------------------	--------------------------------

Bluegrass Area Development District
Statement of Activities (YTD)
As of 7/31/2023

Revenues

STATE REVENUE	\$2,133,589.71
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
Total Revenues	\$2,291,842.42

Expenses

DIRECT SALARIES	\$114,891.35
DIRECT SALARIES CDO	1,785,844.44
DIRECT BENEFITS	86,627.37
DIRECT BENEFITS CDO	82,055.66
DIRECT ANNUAL LEAVE	8,058.17
DIRECT POSTAGE	637.37
DIRECT PHONE	5,119.05
DIRECT TRAVEL	3,337.48
DIRECT SUPPLIES	2,628.10
DIRECT COMPUTER SUPPLIES/SOFTW	1,199.95
DIRECT FEES	26,759.50
DIRECT PRINTING & PUBLISHING	574.17
DIRECT OTHER	2,440.11
DIRECT MEETING EXPENSE	100.35
DIRECT PROFESSIONAL DEVELOP	5,032.28
DIRECT GIS MILEAGE EXPENSE	(2.30)
TENANT BUILDING COSTS	1,658.47
C/S CONTRACTS	80,056.15
C/S CAREER CENTER	34,549.28
C/S CHAMBER/ASSOC MEMBER & FEE	30.00
CONTRACT SERVICES CP	2,437.50
CONTRACT SERVICES AGING	9,379.33
INDIRECT SALARIES	30,318.36
INDIRECT BENEFITS	29,794.83
INDIRECT SUPPLIES	176.96
INDIRECT DUES, FEES, SUBSCRIPT	1,695.01
INDIRECT LEGAL FEES	3,397.25
INDIRECT PRINTING/PUBLISHING	3,583.96
INDIRECT OTHER	946.72
INDIRECT PROFESSIONAL DEVELOPM	190.07
INDIRECT COMPUTER SUPPLIES/SOF	1,093.20
INDIRECT EQUIP RENT/MAINT	799.98
INDIRECT POSTAGE EXPENSE	862.61
INDIRECT PHONE EXPENSE	5,005.89
INDIRECT AUDIT FEES	78,180.22
INDIRECT COMPUTER SERVICE	5,982.38
INDIRECT II JANITORIAL	3,637.49
INDIRECT II UTILITIES ELECTRIC	4,322.09
INDIRECT II UTILITIES WATER	160.97
INDIRECT II UTILITIES SEWER	341.47
INDIRECT II GARBAGE/LANDFILL U	266.69

Bluegrass Area Development District
Statement of Activities (YTD)
As of 7/31/2023

INDIRECT II LANDSCAPING EXPENS	572.64
INDIRECT II REPAIRS AND MAINTEN	1,149.49
Total Expenses	<u>\$2,425,892.06</u>

Other Revenues (Expenses) & Gains (Losses)

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

Change In Net Assets	(\$134,049.64)
-----------------------------	-----------------------

Net Assets At Beginning Of Year	<u>(\$5,454,757.29)</u>
----------------------------------------	--------------------------------

Net Assets At End Of Year	<u><u>(\$5,588,806.93)</u></u>
----------------------------------	---------------------------------------

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2023 Through 7/31/2023
Program: Aging

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$0.00	\$0.00	\$5,810,103.20	\$(5,810,103.20)	-100.0%
STATE REVENUE	2,133,589.71	2,133,589.71	28,805,015.44	(26,671,425.73)	-92.6%
LOCAL REVENUE	0.00	0.00	1,149,543.36	(1,149,543.36)	-100.0%
LOCAL MATCH REVENUE	0.00	0.00	48,610.00	(48,610.00)	-100.0%
Net Revenues	\$2,133,589.71	\$2,133,589.71	\$35,813,272.00	\$(33,679,682.29)	-94.0%
<u>Program Expenses</u>					
DIRECT SALARIES	\$67,322.56	\$67,322.56	\$1,372,072.56	\$1,304,750.00	95.1%
DIRECT BENEFITS	50,861.93	50,861.93	734,336.75	683,474.82	93.1%
DIRECT ANNUAL LEAVE	4,574.42	4,574.42	70,639.06	66,064.64	93.5%
DIRECT POSTAGE	627.03	627.03	17,500.00	16,872.97	96.4%
DIRECT PHONE	2,454.21	2,454.21	31,000.00	28,545.79	92.1%
DIRECT TRAVEL	2,710.34	2,710.34	40,500.00	37,789.66	93.3%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	6,000.00	6,000.00	100.0%
DIRECT SUPPLIES	2,368.11	2,368.11	24,000.00	21,631.89	90.1%
DIRECT COMPUTER SUPPLIES/SOFTWARE	1,145.98	1,145.98	55,000.00	53,854.02	97.9%
DIRECT FEES	26,759.50	26,759.50	334,000.00	307,240.50	92.0%
DIRECT PRINTING & PUBLISHING	183.62	183.62	16,000.00	15,816.38	98.9%
DIRECT OTHER	507.79	507.79	56,000.00	55,492.21	99.1%
DIRECT MEETING EXPENSE	100.35	100.35	0.00	(100.35)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	3,668.71	3,668.71	27,000.00	23,331.29	86.4%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	0.00	250.00	250.00	100.0%
DIRECT BAD DEBT EXPENSE	0.00	0.00	76,282.00	76,282.00	100.0%
DIRECT RECOUPMENT EXPENSE	0.00	0.00	16,000.00	16,000.00	100.0%
Total Program Expenses	\$163,284.55	\$163,284.55	\$2,876,580.37	\$2,713,295.82	94.3%
<u>Contract Goods and Services</u>					
CDO EMPLOYEE WAGES/LABOR	\$1,785,844.44	\$1,785,844.44	\$21,632,034.00	\$19,846,189.56	91.7%
CDO EMPLOYEE BENEFITS	82,055.66	82,055.66	1,075,000.00	992,944.34	92.4%
CONTRACT SERVICES	9,379.33	9,379.33	9,313,376.96	9,303,997.63	99.9%
Total Contract Goods and Services	\$1,877,279.43	\$1,877,279.43	\$32,020,410.96	\$30,143,131.53	94.1%

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2023 Through 7/31/2023
Program: Aging

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$95,024.00	\$95,024.00	\$679,197.00	\$584,173.00	86.0%
INDIRECT COST POOL II	6,129.10	6,129.10	146,051.00	139,921.90	95.8%
Total General & Administrative Expenses	\$101,153.10	\$101,153.10	\$825,248.00	\$724,094.90	87.7%
Total Expenses	\$2,141,717.08	\$2,141,717.08	\$35,722,239.33	\$33,580,522.25	94.0%
Net Income (Loss)	\$(8,127.37)	\$(8,127.37)	\$91,032.67	\$(99,160.04)	-108.9%

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2023 Through 7/31/2023
Program: Community Planning

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$0.00	\$0.00	\$314,806.18	\$(314,806.18)	-100.0%
STATE REVENUE	0.00	0.00	474,254.99	(474,254.99)	-100.0%
LOCAL REVENUE	0.00	0.00	827,146.83	(827,146.83)	-100.0%
Net Revenues	\$56,920.16	\$56,920.16	\$1,616,208.00	\$(1,616,208.00)	-100.0%
<u>Program Expenses</u>					
DIRECT SALARIES	\$29,325.35	\$29,325.35	\$736,317.00	\$706,991.65	96.0%
DIRECT BENEFITS	22,172.98	22,172.98	362,833.00	340,660.02	93.9%
DIRECT ANNUAL LEAVE	2,268.80	2,268.80	40,622.00	38,353.20	94.4%
DIRECT POSTAGE	4.67	4.67	260.00	255.33	98.2%
DIRECT PHONE	723.30	723.30	4,500.00	3,776.70	83.9%
DIRECT TRAVEL	528.18	528.18	8,500.00	7,971.82	93.8%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	3,000.00	3,000.00	100.0%
DIRECT SUPPLIES	259.99	259.99	2,000.00	1,740.01	87.0%
DIRECT COMPUTER SUPPLIES/SOFTWARE	2.99	2.99	7,500.00	7,497.01	100.0%
DIRECT FEES	63.70	0.00	1,500.00	1,500.00	100.0%
DIRECT PRINTING & PUBLISHING	63.70	63.70	2,500.00	2,436.30	97.5%
DIRECT OTHER	250.35	250.35	3,000.00	2,749.65	91.7%
DIRECT PROFESSIONAL DEVELOPMENT	0.00	0.00	15,000.00	15,000.00	100.0%
DIRECT VEHICLE MILEAGE EXPENSE	(2.30)	(2.30)	(500.00)	(497.70)	99.5%
Total Program Expenses	\$55,598.01	\$55,598.01	\$1,187,032.00	\$1,131,433.99	95.3%
<u>Contract Goods and Services</u>					
CONTRACTS	\$2,437.50	\$2,437.50	\$0.00	\$(2,437.50)	0.0%
Total Contract Goods and Services	\$2,437.50	\$2,437.50	\$0.00	\$(2,437.50)	0.0%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$41,406.26	\$41,406.26	\$353,915.00	\$312,508.74	88.3%
INDIRECT COST POOL II	2,670.77	2,670.77	75,911.00	73,240.23	96.5%
Total General & Administrative Expenses	\$44,077.03	\$44,077.03	\$429,826.00	\$385,748.97	89.7%
Total Expenses	\$102,112.54	\$102,112.54	\$1,616,858.00	\$1,514,745.46	93.7%
Net Income (Loss)	\$(102,112.54)	\$(102,112.54)	\$(650.00)	\$(101,462.54)	15609.6%

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2023 Through 7/31/2023
Program: WIOA

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$0.00	\$0.00	\$2,887,141.00	\$(2,887,141.00)	-100.0%
Net Revenues	\$56,920.16	\$56,920.16	\$2,887,141.00	\$(2,887,141.00)	-100.0%
<u>Program Expenses</u>					
DIRECT SALARIES	\$18,120.36	\$18,120.36	\$423,836.00	\$405,715.64	95.7%
DIRECT BENEFITS	13,524.29	13,524.29	241,689.00	228,164.71	94.4%
DIRECT ANNUAL LEAVE	1,209.27	1,209.27	29,161.00	27,951.73	95.9%
DIRECT POSTAGE	0.00	0.00	500.00	500.00	100.0%
DIRECT PHONE	1,941.54	1,941.54	13,000.00	11,058.46	85.1%
DIRECT TRAVEL	98.96	98.96	2,500.00	2,401.04	96.0%
DIRECT COMMITTEE/BOARD TRAVEL	0.00	0.00	8,000.00	8,000.00	100.0%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	2,500.00	2,500.00	100.0%
DIRECT SUPPLIES	0.00	0.00	7,500.00	7,500.00	100.0%
DIRECT COMPUTER SUPPLIES/SOFTWARE	50.98	50.98	10,000.00	9,949.02	99.5%
DIRECT FEES	0.00	0.00	38,400.00	38,400.00	100.0%
DIRECT PRINTING & PUBLISHING	326.85	326.85	5,000.00	4,673.15	93.5%
DIRECT OTHER	331.97	331.97	10,000.00	9,668.03	96.7%
DIRECT MEETING EXPENSE	0.00	0.00	3,000.00	3,000.00	100.0%
DIRECT PROFESSIONAL DEVELOPMENT	0.00	0.00	20,000.00	20,000.00	100.0%
Total Program Expenses	\$35,604.22	\$35,604.22	\$815,086.00	\$779,481.78	95.6%
<u>Contract Goods and Services</u>					
CONTRACTS	\$63,246.15	\$63,246.15	\$1,576,242.00	\$1,512,995.85	96.0%
CAREER CENTER	34,549.28	34,549.28	225,000.00	190,450.72	84.6%
CHAMBER/ASSOC MEMBER & FEES	30.00	30.00	0.00	(30.00)	0.0%
JOB FAIR	0.00	0.00	2,000.00	2,000.00	100.0%
Total Contract Goods and Services	\$97,825.43	\$97,825.43	\$1,803,242.00	\$1,705,416.57	94.6%

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2023 Through 7/31/2023
Program: WIOA

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$25,443.30	\$25,443.30	\$221,495.00	\$196,051.70	88.5%
INDIRECT COST POOL II	1,641.17	1,641.17	47,318.00	45,676.83	96.5%
Total General & Administrative Expenses	\$27,084.47	\$27,084.47	\$268,813.00	\$241,728.53	89.9%
Total Expenses	\$160,514.12	\$160,514.12	\$2,887,141.00	\$2,726,626.88	94.4%
Net Income (Loss)	\$(160,514.12)	\$(160,514.12)	\$0.00	\$(160,514.12)	0.0%

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2023 Through 7/31/2023
Program: Other

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
LOCAL REVENUE - CONTRIBUTIONS	\$158,252.71	\$158,252.71	\$158,253.00	\$(0.29)	0.0%
LOCAL REVENUE - INTEREST/OTHER	\$0.00	\$0.00	30,000.00	(30,000.00)	-100.0%
LOCAL REVENUE - RENT	\$0.00	\$0.00	89,663.00	(89,663.00)	-100.0%
LOCAL REVENUE - BLUEGRASS CAT	\$0.00	\$0.00	250,000.00	(250,000.00)	-100.0%
LOCAL REVENUE - OTHER	\$0.00	\$0.00	0.00	0.00	0.0%
Net Revenues	\$158,252.71	\$158,252.71	\$527,916.00	\$(369,663.29)	-70.0%
<u>Program Expenses</u>					
TENANT BUILDING COSTS	\$1,658.47	\$1,658.47	\$30,000.00	\$28,341.53	94.5%
DIRECT SALARIES	123.08	123.08	4,500.00	4,376.92	97.3%
DIRECT BENEFITS	68.17	68.17	2,500.00	2,431.83	97.3%
DIRECT ANNUAL LEAVE	5.68	5.68	220.00	214.32	97.4%
DIRECT POSTAGE	5.67	5.67	200.00	194.33	97.2%
DIRECT OTHER	1,350.00	1,350.00	63,580.00	62,230.00	97.9%
DIRECT PROFESSIONAL DEVELOPMENT	1,363.57	1,363.57	15,000.00	13,636.43	90.9%
Total Program Expenses	\$4,574.64	\$4,574.64	\$116,000.00	\$111,425.36	96.1%
<u>Contract Goods and Services</u>					
CONTRACTS	\$16,810.00	\$16,810.00	\$250,000.00	\$233,190.00	93.3%
Total Contract Goods and Services	\$16,810.00	\$16,810.00	\$250,000.00	\$233,190.00	93.3%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$153.88	\$153.88	\$0.00	\$(153.88)	0.0%
INDIRECT COST POOL II	9.80	9.80	0.00	(9.80)	0.0%
Total General & Administrative Expenses	\$163.68	\$163.68	\$0.00	\$(163.68)	0.0%
Total Expenses	\$21,548.32	\$21,548.32	\$366,000.00	\$344,451.68	94.1%
Net Income (Loss)	\$136,704.39	\$136,704.39	\$161,916.00	\$(25,211.61)	-15.6%