

Bluegrass Area Development District
Statement of Financial Position
As of 7/31/2024

Assets

Current Assets

CASH OPERATING	(\$468,889.81)	
CASH AGING	319,776.07	
CASH WIOA	165,452.84	
CASH PAYROLL	48,650.58	
INVESTMENTS MM	518,462.04	
INVESTMENTS CD	334,637.40	
CASH BLUEGRASS CAT	156,057.34	
CASH CDO OPERATING	2,118,847.28	
CASH TENANT	6,923.61	
PREPAID EXPENSE	75,911.07	
A/R FEDERAL	2,509,257.20	
A/R STATE	(398,503.78)	
A/R LOCAL	463,924.84	
A/R OTHER	149,260.09	
REIMBURSABLE RECEIVABLE	17,754.74	
LEASE RECEIVABLE	324,866.00	
ALLOWANCE FOR BAD DEBT	(5,180.93)	
TRANSFER/CLEARING	498,333.78	
Total Current Assets		\$6,835,540.36

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	(408,526.99)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(15,126.40)	
ACCUMULATED DEPRECIATION ACCOUNTING SOFT	(46,500.00)	
LAND	521,394.00	
BUILDING	1,798,231.00	
PARKING LOT	178,466.00	
BUILDING IMPROVEMENTS HVAC	222,577.87	
BUILDING IMPROVEMENTS	220,043.13	
ACCUMULATED DEPRECIATION BUILDING	(654,911.36)	
ACCUMULATED DEPRECIATION PARKING LOT	(44,175.28)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(100,563.69)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(104,357.51)	
Total Property & Equipment		\$2,037,980.64

Bluegrass Area Development District
Statement of Financial Position
As of 7/31/2024

Other Assets

DEFERRED PENSION PLAN OUTFLOWS	\$1,707,684.00	
DEFERRED OPEB OUTFLOWS	1,015,571.00	
LEASE ASSET	828,012.00	
LEASE AMORTIZATION	(221,599.00)	
Total Other Assets	\$3,329,668.00	\$3,329,668.00

Total Assets

\$12,203,189.00

Liabilities and Net Assets

Current Liabilities

ACCOUNTS PAYABLE OPERATING	(\$11,979.63)
ACCOUNTS PAYABLE AGING	1,662,507.27
ACCOUNTS PAYABLE WIOA	531,297.30
ACCOUNTS PAYABLE CDO	(609,833.42)
INTEREST PAYABLE AGING	19,444.77
INTEREST PAYABLE WIOA	12,309.28
FICA PAYABLE	0.07
CITY WITHHOLDING TAXES PAYABLE	8,272.06
COUNTY SCHOOL TAX PAYABLE	456.27
125 VOUCHER DEDUCTION PAYABLE	(5,688.78)
MISCELLANEOUS WITHHOLDINGS	(460.23)
PENSION CERS EMPLOYEE	54,909.21
ACCRUED SALARIES	48,293.47
WELLNESS PAYABLE	29,057.07
AFLAC PAYABLE	(412.82)
VISION INSURANCE PAYABLE	1,563.13
DENTAL INSURANCE PAYABLE	(3,081.05)
HEALTH INSURANCE PAYABLE	(13,873.51)
LIFE INSURANCE PAYABLE	162.30
ANNUAL LEAVE PAYABLE	299,696.93
HOLIDAY LEAVE PAYABLE	(16,176.19)
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)
SICK LEAVE PAYABLE	110,341.46
OWED TO GRANTOR	23,729.76
EMPLOYEE'S ASSOCIATION DUES	10.00
CREDIT CARDS PAYABLE	193.15
UNEARNED REVENUE	217,891.98
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	9,458.52
COUNTY SCHOOL TAX PAYABLE CDO	8,879.41
MISCELLANEOUS WITHHOLDINGS CDO	(19,872.01)
BACKGROUND CHECKS SCL II	(1,852.50)
BACKGROUND CHECKS CDO	(1,605.20)
BACKGROUND CHECKS KARES	(5,484.72)

Bluegrass Area Development District
Statement of Financial Position
As of 7/31/2024

Total Current Liabilities		\$2,304,255.16
<u>Long Term Liabilities</u>		
TENANT DEPOSIT PAYABLE	\$5,762.08	
NET PENSION LIABILITY	7,084,072.00	
NET OPEB LIABILITY	1,936,530.00	
LEASE LIABILITY	637,018.00	
DEFERRED PENSION PLAN INFLOWS	1,342,692.00	
DEFERRED PENSION PLAN INFLOWS	1,335,515.00	
DEFERRED INFLOWS	324,866.00	
Total Long Term Liabilities		\$12,666,455.08
Total Liabilities		\$14,970,710.24
 <u>Net Assets</u>		
FUND BALANCE	(\$3,277,829.30)	
Current Year FUND BALANCE	510,308.06	
Total Net Assets		(\$2,767,521.24)
Total Liabilities and Net Assets		\$12,203,189.00

Bluegrass Area Development District
Statement of Activities
For the period of 7/1/2024 through 7/31/2024

Revenues

FEDERAL REVENUE	\$853,040.64
STATE REVENUE	3,261,088.68
LOCAL REVENUE	108,960.00
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
LOCAL REVENUE - INTEREST/OTHER	4,886.03
LOCAL REVENUE - RENT	7,471.90
Total Revenues	\$4,393,699.96

Expenses

DIRECT SALARIES	\$122,135.11
DIRECT SALARIES CDO	2,349,391.51
DIRECT BENEFITS	90,895.40
DIRECT BENEFITS CDO	106,548.50
DIRECT ANNUAL LEAVE	8,496.70
DIRECT POSTAGE	664.82
DIRECT PHONE	4,913.92
DIRECT TRAVEL	2,186.12
DIRECT COMMITTEE/BOARD TRAVEL	1,347.85
DIRECT EQUIPMENT PURCHASE	1,644.46
DIRECT SUPPLIES	1,025.63
DIRECT FEES	33,070.70
DIRECT PRINTING & PUBLISHING	1,236.18
DIRECT OTHER	1,039.78
DIRECT MEETING EXPENSE	1,547.92
DIRECT PROFESSIONAL DEVELOP	6,239.69
DIRECT GIS MILEAGE EXPENSE	(9.90)
TENANT BUILDING COSTS	4,540.44
C/S CAREER CENTER	27,961.38
CONTRACT SERVICES CP	24,073.86
CONTRACT SERVICES AGING	911,173.82
INDIRECT SALARIES	41,293.23
INDIRECT BENEFITS	36,488.55
INDIRECT TRAVEL	62.09
INDIRECT SUPPLIES	196.93
INDIRECT DUES, FEES, SUBSCRIPT	16,368.42
INDIRECT PRINTING/PUBLISHING	(192.17)
INDIRECT OTHER	251.77
INDIRECT PROFESSIONAL DEVELOPM	349.99
INDIRECT COMPUTER SUPPLIES/SOF	89.99
INDIRECT EQUIP RENT/MAINT	1,269.99
INDIRECT POSTAGE EXPENSE	1,882.87
INDIRECT PHONE EXPENSE	4,791.63
INDIRECT MEETING EXPENSE	2,112.05
INDIRECT OFFICE INSURANCE	47,296.75
INDIRECT COMPUTER SERVICE	6,218.49
INDIRECT II JANITORIAL	3,637.52
INDIRECT II UTILITIES ELECTRIC	4,736.71
INDIRECT II UTILITIES WATER	197.62
INDIRECT II GARBAGE/LANDFILL U	233.70
INDIRECT II LANDSCAPING EXPENS	589.62
INDIRECT II REPAIRS AND MAINTEN	433.50
INDIRECT II PROPERTY INSURANCE	14,958.76
Total Expenses	\$3,883,391.90

Bluegrass Area Development District
Statement of Activities
For the period of 7/1/2024 through 7/31/2024

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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Change In Net Assets	\$510,308.06
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Net Assets At Beginning Of Period	<u>(\$3,277,829.30)</u>
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Net Assets At End Of Period	<u><u>(\$2,767,521.24)</u></u>
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Bluegrass Area Development District
Statement of Activities (YTD)
As of 7/31/2024

Revenues

FEDERAL REVENUE	\$853,040.64
STATE REVENUE	3,261,088.68
LOCAL REVENUE	108,960.00
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
LOCAL REVENUE - INTEREST/OTHER	4,886.03
LOCAL REVENUE - RENT	7,471.90
Total Revenues	\$4,393,699.96

Expenses

DIRECT SALARIES	\$122,135.11
DIRECT SALARIES CDO	2,349,391.51
DIRECT BENEFITS	90,895.40
DIRECT BENEFITS CDO	106,548.50
DIRECT ANNUAL LEAVE	8,496.70
DIRECT POSTAGE	664.82
DIRECT PHONE	4,913.92
DIRECT TRAVEL	2,186.12
DIRECT COMMITTEE/BOARD TRAVEL	1,347.85
DIRECT EQUIPMENT PURCHASE	1,644.46
DIRECT SUPPLIES	1,025.63
DIRECT FEES	33,070.70
DIRECT PRINTING & PUBLISHING	1,236.18
DIRECT OTHER	1,039.78
DIRECT MEETING EXPENSE	1,547.92
DIRECT PROFESSIONAL DEVELOP	6,239.69
DIRECT GIS MILEAGE EXPENSE	(9.90)
TENANT BUILDING COSTS	4,540.44
C/S CAREER CENTER	27,961.38
CONTRACT SERVICES CP	24,073.86
CONTRACT SERVICES AGING	911,173.82
INDIRECT SALARIES	41,293.23
INDIRECT BENEFITS	36,488.55
INDIRECT TRAVEL	62.09
INDIRECT SUPPLIES	196.93
INDIRECT DUES, FEES, SUBSCRIPT	16,368.42
INDIRECT PRINTING/PUBLISHING	(192.17)
INDIRECT OTHER	251.77
INDIRECT PROFESSIONAL DEVELOPM	349.99
INDIRECT COMPUTER SUPPLIES/SOF	89.99
INDIRECT EQUIP RENT/MAINT	1,269.99
INDIRECT POSTAGE EXPENSE	1,882.87
INDIRECT PHONE EXPENSE	4,791.63
INDIRECT MEETING EXPENSE	2,112.05
INDIRECT OFFICE INSURANCE	47,296.75
INDIRECT COMPUTER SERVICE	6,218.49
INDIRECT II JANITORIAL	3,637.52
INDIRECT II UTILITIES ELECTRIC	4,736.71
INDIRECT II UTILITIES WATER	197.62

Bluegrass Area Development District
Statement of Activities (YTD)
As of 7/31/2024

INDIRECT II GARBAGE/LANDFILL U	233.70
INDIRECT II LANDSCAPING EXPENS	589.62
INDIRECT II REPAIRS AND MAINTEN	433.50
INDIRECT II PROPERTY INSURANCE	14,958.76
Total Expenses	\$3,883,391.90

Other Revenues (Expenses) & Gains (Losses)

Total Other Revenues (Expenses) & Gains (Losses)	\$0.00
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Change In Net Assets \$510,308.06

Net Assets At Beginning Of Year (\$3,277,829.30)

Net Assets At End Of Year (\$2,767,521.24)

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2024 Through 7/31/2024
Program: Aging

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$493,058.82	\$493,058.82	\$4,223,237.04	\$(3,730,178.22)	-88.3%
STATE REVENUE	3,261,088.68	3,261,088.68	34,664,815.32	(31,403,726.64)	-90.6%
LOCAL REVENUE	0.00	0.00	2,612,680.62	(2,612,680.62)	-100.0%
LOCAL MATCH REVENUE	48,610.00	48,610.00	48,610.00	0.00	0.0%
Net Revenues	\$3,802,757.50	\$3,802,757.50	\$41,549,342.98	\$(37,746,585.48)	-90.8%
<u>Program Expenses</u>					
DIRECT SALARIES	\$75,079.42	\$75,079.42	\$1,430,436.51	\$1,355,357.09	94.8%
DIRECT BENEFITS	55,846.87	55,846.87	721,992.71	666,145.84	92.3%
DIRECT ANNUAL LEAVE	4,851.70	4,851.70	62,984.62	58,132.92	92.3%
DIRECT POSTAGE	659.26	659.26	11,500.00	10,840.74	94.3%
DIRECT PHONE	2,375.88	2,375.88	17,000.00	14,624.12	86.0%
DIRECT TRAVEL	1,587.60	1,587.60	43,500.00	41,912.40	96.4%
DIRECT EQUIPMENT PURCHASE	1,644.46	1,644.46	7,000.00	5,355.54	76.5%
DIRECT SUPPLIES	547.63	547.63	11,500.00	10,952.37	95.2%
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	0.00	50,000.00	50,000.00	100.0%
DIRECT FEES	32,785.00	32,785.00	334,000.00	301,215.00	90.2%
DIRECT PRINTING & PUBLISHING	358.62	358.62	18,000.00	17,641.38	98.0%
DIRECT OTHER	356.93	356.93	47,000.00	46,643.07	99.2%
DIRECT MEETING EXPENSE	64.28	64.28	0.00	(64.28)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	2,237.95	2,237.95	36,000.00	33,762.05	93.8%
DIRECT VEHICLE MILEAGE EXPENSE	368.10	368.10	2,000.00	1,631.90	81.6%
DIRECT BAD DEBT EXPENSE	0.00	0.00	90,258.00	90,258.00	100.0%
DIRECT RECOUPMENT EXPENSE	0.00	0.00	16,000.00	16,000.00	100.0%
Total Program Expenses	\$178,763.70	\$178,763.70	\$2,899,171.84	\$2,720,408.14	93.8%
<u>Contract Goods and Services</u>					
CDO EMPLOYEE WAGES/LABOR	\$2,349,391.51	\$2,349,391.51	\$25,644,179.12	\$23,294,787.61	90.8%
CDO EMPLOYEE BENEFITS	106,548.50	106,548.50	1,318,422.70	1,211,874.20	91.9%
CONTRACT SERVICES	911,173.82	911,173.82	10,404,324.23	9,493,150.41	91.2%
Total Contract Goods and Services	\$3,367,113.83	\$3,367,113.83	\$37,366,926.05	\$33,999,812.22	91.0%

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2024 Through 7/31/2024
Program: Aging

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$97,400.39	\$97,400.39	\$679,197.00	\$581,796.61	85.7%
INDIRECT COST POOL II	15,234.08	15,234.08	146,051.00	130,816.92	89.6%
Total General & Administrative Expenses	<u>\$112,634.47</u>	<u>\$112,634.47</u>	<u>\$825,248.00</u>	<u>\$712,613.53</u>	<u>86.4%</u>
Total Expenses	<u>\$3,658,512.00</u>	<u>\$3,658,512.00</u>	<u>\$41,091,345.89</u>	<u>\$37,432,833.89</u>	<u>91.1%</u>
Net Income (Loss)	<u>\$144,245.50</u>	<u>\$144,245.50</u>	<u>\$457,997.09</u>	<u>\$(313,751.59)</u>	<u>-68.5%</u>

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2024 Through 7/31/2024
Program: Community Planning

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
FEDERAL REVENUE	\$0.00	\$0.00	\$805,396.00	\$(805,396.00)	-100.0%
STATE REVENUE	0.00	0.00	484,339.00	(484,339.00)	-100.0%
LOCAL REVENUE	60,350.00	60,350.00	571,670.00	(511,320.00)	-89.4%
Net Revenues	\$60,350.00	\$60,350.00	\$1,861,405.00	\$(1,801,055.00)	-96.8%
<u>Program Expenses</u>					
DIRECT SALARIES	\$25,942.16	\$25,942.16	\$751,839.68	\$725,897.52	96.5%
DIRECT BENEFITS	17,933.56	17,933.56	326,040.50	308,106.94	94.5%
DIRECT ANNUAL LEAVE	2,125.67	2,125.67	37,894.45	35,768.78	94.4%
DIRECT POSTAGE	1.38	1.38	260.00	258.62	99.5%
DIRECT PHONE	673.87	673.87	4,500.00	3,826.13	85.0%
DIRECT TRAVEL	598.52	598.52	8,500.00	7,901.48	93.0%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	6,000.00	6,000.00	100.0%
DIRECT SUPPLIES	478.00	478.00	2,100.00	1,622.00	77.2%
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	0.00	7,500.00	7,500.00	100.0%
DIRECT FEES	5.70	5.70	1,500.00	1,494.30	99.6%
DIRECT PRINTING & PUBLISHING	17.56	17.56	2,500.00	2,482.44	99.3%
DIRECT OTHER	393.98	393.98	3,500.00	3,106.02	88.7%
DIRECT PROFESSIONAL DEVELOPMENT	3,883.02	3,883.02	25,500.00	21,616.98	84.8%
DIRECT VEHICLE MILEAGE EXPENSE	(378.00)	(378.00)	(1,570.00)	(1,192.00)	75.9%
Total Program Expenses	\$51,675.42	\$51,675.42	\$1,176,064.63	\$1,124,389.21	95.6%
<u>Contract Goods and Services</u>					
CONTRACTS	\$24,073.86	\$24,073.86	\$169,280.00	\$(145,206.14)	-85.8%
Total Contract Goods and Services	\$24,073.86	\$24,073.86	\$169,280.00	\$(145,206.14)	-85.8%
<u>General & Administrative Expenses</u>					
INDIRECT COST POOL I	\$32,640.68	\$32,640.68	\$347,245.23	\$314,604.55	90.6%
INDIRECT COST POOL II	5,105.20	5,105.20	72,503.28	67,398.08	93.0%
Total General & Administrative Expenses	\$37,745.88	\$37,745.88	\$419,748.51	\$382,002.63	91.0%
Total Expenses	\$113,495.16	\$113,495.16	\$1,765,093.14	\$1,651,597.98	93.6%
Net Income (Loss)	\$(53,145.16)	\$(53,145.16)	\$96,311.86	\$(149,457.02)	-155.2%

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2024 Through 7/31/2024
Program: WIOA

	Current Actual	Year To Date Actual	Budget	Variance	%
Revenues					
FEDERAL REVENUE	\$359,981.82	\$359,981.82	\$3,209,720.00	\$(2,849,738.18)	-88.8%
Net Revenues	\$359,981.82	\$359,981.82	\$3,209,720.00	\$(2,849,738.18)	-88.8%
Program Expenses					
DIRECT SALARIES	\$21,113.53	\$21,113.53	\$482,307.00	\$461,193.47	95.6%
DIRECT BENEFITS	17,114.97	17,114.97	263,749.00	246,634.03	93.5%
DIRECT ANNUAL LEAVE	1,519.33	1,519.33	28,265.00	26,745.67	94.6%
DIRECT POSTAGE	0.00	0.00	500.00	500.00	100.0%
DIRECT PHONE	1,864.17	1,864.17	15,500.00	13,635.83	88.0%
DIRECT TRAVEL	0.00	0.00	2,000.00	2,000.00	100.0%
DIRECT COMMITTEE/BOARD TRAVEL	1,347.85	1,347.85	8,000.00	6,652.15	83.2%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	3,000.00	3,000.00	100.0%
DIRECT SUPPLIES	0.00	0.00	1,000.00	1,000.00	100.0%
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	0.00	35,000.00	35,000.00	100.0%
DIRECT FEES	280.00	280.00	13,400.00	13,120.00	97.9%
DIRECT PRINTING & PUBLISHING	860.00	860.00	10,000.00	9,140.00	91.4%
DIRECT OTHER	323.75	323.75	5,000.00	4,676.25	93.5%
DIRECT MEETING EXPENSE	1,441.64	1,441.64	4,500.00	3,058.36	68.0%
DIRECT PROFESSIONAL DEVELOPMENT	0.00	0.00	25,000.00	25,000.00	100.0%
Total Program Expenses	\$45,865.24	\$45,865.24	\$897,221.00	\$(4,848,120.60)	-540.3%
Contract Goods and Services					
CONTRACTS	\$0.00	\$0.00	\$1,689,789.00	\$1,689,789.00	100.0%
CAREER CENTER	27,961.38	27,961.38	320,000.00	292,038.62	91.3%
JOB FAIR	0.00	0.00	6,000.00	6,000.00	100.0%
Total Contract Goods and Services	\$27,961.38	\$27,961.38	\$2,015,789.00	\$1,987,827.62	98.6%
General & Administrative Expenses					
INDIRECT COST POOL I	\$28,439.51	\$28,439.51	\$245,518.00	\$217,078.49	88.4%
INDIRECT COST POOL II	4,448.15	4,448.15	51,192.00	46,743.85	91.3%
Total General & Administrative Expenses	\$32,887.66	\$32,887.66	\$296,710.00	\$263,822.34	88.9%
Total Expenses	\$106,714.28	\$106,714.28	\$3,209,720.00	\$3,103,005.72	96.7%
Net Income (Loss)	\$253,267.54	\$253,267.54	\$0.00	\$253,267.54	0.0%

Bluegrass Area Development District
Income Statement SubType
(Revised Budget to Actual Comparison)
For the period of 7/1/2024 Through 7/31/2024
Program: Other

	Current Actual	Year To Date Actual	Budget	Variance	%
<u>Revenues</u>					
LOCAL REVENUE - CONTRIBUTIONS	\$158,252.71	\$158,252.71	\$158,252.71	\$0.00	0.0%
LOCAL REVENUE - INTEREST/OTHER	4,119.23	4,119.23	84,000.00	(79,880.77)	-95.1%
LOCAL REVENUE - RENT	7,471.90	7,471.90	89,662.80	(82,190.90)	-91.7%
LOCAL REVENUE - BLUEGRASS CAT	766.80	766.80	250,000.00	(249,233.20)	-99.7%
Net Revenues	\$170,610.64	\$170,610.64	\$581,915.51	\$(411,304.87)	-70.7%
<u>Program Expenses</u>					
DIRECT POSTAGE	\$4.18	\$4.18	\$0.00	\$(4.18)	0.0%
DIRECT OTHER	(34.88)	(34.88)	310,000.00	310,034.88	100.0%
DIRECT MEETING EXPENSE	42.00	42.00	0.00	(42.00)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	118.72	118.72	0.00	(118.72)	0.0%
TENANT BUILDING COSTS	4,540.44	4,540.44	50,000.00	45,459.56	90.9%
Total Program Expenses	\$4,670.46	\$4,670.46	\$360,000.00	\$355,329.54	98.7%
Total Expenses	\$4,670.46	\$4,670.46	\$360,000.00	\$(4,670.46)	-1.3%
Net Income (Loss)	\$165,940.18	\$165,940.18	\$221,915.51	\$(55,975.33)	-25.2%