

**Bluegrass Area Development District**  
**Statement of Financial Position**  
As of 9/30/2024

Assets

**Current Assets**

CASH OPERATING	(\$265,651.07)	
CASH AGING	141,626.61	
CASH WIOA	(417,724.60)	
INVESTMENTS MM	538,070.92	
INVESTMENTS CD	335,650.79	
CASH BLUEGRASS CAT	133,028.78	
CASH CDO OPERATING	3,674,829.52	
CASH TENANT	6,985.66	
PREPAID EXPENSE	47,330.56	
A/R FEDERAL	2,063,038.66	
A/R STATE	(1,605,997.76)	
A/R LOCAL	276,532.60	
A/R OTHER	133,929.68	
REIMBURSABLE RECEIVABLE	8,814.13	
LEASE RECEIVABLE	324,866.00	
A/R UNBILLED	151,834.41	
ALLOWANCE FOR BAD DEBT	(5,180.93)	
TRANSFER/CLEARING	315,418.78	
Total Current Assets	\$5,857,402.74	

**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	(408,776.29)	
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	171,001.00	
BUILDING IMPROVEMENTS HVAC	222,577.87	
BUILDING IMPROVEMENTS	220,043.13	
ACCUMULATED DEPRECIATION BUILDING	(671,561.65)	
ACCUMULATED DEPRECIATION PARKING LOT	(46,312.79)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(103,345.92)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(108,059.88)	
Total Property & Equipment	\$2,004,993.94	

**Other Assets**

DEFERRED PENSION PLAN OUTFLOWS	\$1,707,684.00	
DEFERRED OPEB OUTFLOWS	1,015,571.00	
LEASE ASSET	828,012.00	

**Bluegrass Area Development District**  
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LEASE AMORTIZATION	(221,599.00)	
Total Other Assets		\$3,329,668.00
<b>Total Assets</b>		<b>\$11,192,064.68</b>
<b><u>Liabilities and Net Assets</u></b>		
<b><u>Current Liabilities</u></b>		
ACCOUNTS PAYABLE OPERATING	\$14,693.85	
ACCOUNTS PAYABLE AGING	965,179.75	
ACCOUNTS PAYABLE WIOA	508,195.74	
ACCOUNTS PAYABLE CDO	(672,177.68)	
INTEREST PAYABLE AGING	22,393.01	
INTEREST PAYABLE WIOA	17,573.19	
FICA PAYABLE	(3.34)	
CITY WITHHOLDING TAXES PAYABLE	6,172.63	
COUNTY SCHOOL TAX PAYABLE	1,806.57	
125 VOUCHER DEDUCTION PAYABLE	(3,496.09)	
MISCELLANEOUS WITHHOLDINGS	(449.07)	
IRS 457 EMPLOYEE WITHHOLDINGS	(1,270.02)	
PENSION CERS EMPLOYEE	73,546.49	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	(488.30)	
VISION INSURANCE PAYABLE	(787.18)	
DENTAL INSURANCE PAYABLE	(3,725.61)	
HEALTH INSURANCE PAYABLE	(29,262.83)	
LIFE INSURANCE PAYABLE	(4.78)	
ANNUAL LEAVE PAYABLE	346,643.72	
HOLIDAY LEAVE PAYABLE	(600.36)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	28,011.23	
OWED TO GRANTOR	23,729.76	
EMPLOYEE'S ASSOCIATION DUES	10.00	
CREDIT CARDS PAYABLE	193.15	
UNEARNED REVENUE	267,931.19	
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	(19,856.32)	
BACKGROUND CHECKS SCL II	(2,888.75)	
BACKGROUND CHECKS CDO	(1,605.20)	
BACKGROUND CHECKS KARES	(5,484.72)	
Total Current Liabilities		\$1,537,476.84

**Bluegrass Area Development District**  
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As of 9/30/2024

**Long Term Liabilities**

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	\$12,666,455.08

**Total Liabilities** \$14,203,931.92

**Net Assets**

FUND BALANCE	(\$3,275,759.10)	
Current Year FUND BALANCE	263,891.86	
	(\$3,011,867.24)	

**Total Net Assets** (\$3,011,867.24)

**Total Liabilities and Net Assets** \$11,192,064.68

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 9/1/2024 through 9/30/2024

**Revenues**

FEDERAL REVENUE	\$999,671.97
STATE REVENUE	2,754,360.82
LOCAL REVENUE	35,040.00
LOCAL REVENUE - INTEREST/OTHER	3,986.69
LOCAL REVENUE - RENT	7,471.90
Total Revenues	\$3,800,531.38

**Expenses**

DIRECT SALARIES	\$182,549.41
DIRECT SALARIES CDO	2,396,618.94
DIRECT BENEFITS	114,158.01
DIRECT BENEFITS CDO	104,231.72
DIRECT ANNUAL LEAVE	11,850.28
DIRECT POSTAGE	629.39
DIRECT PHONE	2,716.51
DIRECT TRAVEL	1,624.05
DIRECT EQUIPMENT PURCHASE	35,433.04
DIRECT SUPPLIES	3,409.14
DIRECT COMPUTER SUPPLIES/SOFTW	35,321.76
DIRECT FEES	15,416.94
DIRECT PRINTING & PUBLISHING	726.38
DIRECT OTHER	1,109.88
DIRECT MEETING EXPENSE	56.64
DIRECT PROFESSIONAL DEVELOP	4,201.26
DIRECT GIS MILEAGE EXPENSE	(4.05)
TENANT BUILDING COSTS	1,790.31
C/S CONTRACTS	332,591.39
C/S CAREER CENTER	25,880.09
CONTRACT SERVICES CP	(24,073.86)
CONTRACT SERVICES AGING	28,443.14
INDIRECT SALARIES	58,268.49
INDIRECT BENEFITS	22,870.74
INDIRECT TRAVEL	22.32
INDIRECT SUPPLIES	899.39
INDIRECT DUES, FEES, SUBSCRIPT	(1,777.73)
INDIRECT LEGAL FEES	1,000.04
INDIRECT PRINTING/PUBLISHING	1,058.68
INDIRECT OTHER	245.92
INDIRECT PROFESSIONAL DEVELOPM	2,153.74
INDIRECT COMPUTER SUPPLIES/SOF	4,705.11
INDIRECT BOARD TRAINING	1,490.04
INDIRECT EQUIP PURCHASE	2,500.02
INDIRECT EQUIP RENT/MAINT	634.95
INDIRECT POSTAGE EXPENSE	120.65
INDIRECT PHONE EXPENSE	3,823.22
INDIRECT EQUIP DEPRECIATION	249.32
INDIRECT MEETING EXPENSE	(0.03)
INDIRECT OFFICE INSURANCE	0.06
INDIRECT COMPUTER SERVICE	3,355.52
INDIRECT II JANITORIAL	3,637.40
INDIRECT II UTILITIES ELECTRIC	4,578.72
INDIRECT II UTILITIES WATER	183.23
INDIRECT II UTILITIES SEWER	194.95

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 9/1/2024 through 9/30/2024

INDIRECT II GARBAGE/LANDFILL U	273.71
INDIRECT II BUILDING SUPPLIES	304.05
INDIRECT II LANDSCAPING EXPENS	589.58
INDIRECT II REPAIRS AND MAINTEN	1,520.70
INDIRECT II ELEVATOR REPAIRS/M	374.66
INDIRECT II PROPERTY INSURANCE	(0.11)
INDIRECT II DEPRECIATION BUILDI	18,787.76
INDIRECT II DEPRECIATION IMPRV	5,629.68
Total Expenses	\$3,412,375.15

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

Total Other Revenues (Expenses) & Gains (Losses)	\$0.00
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**Change In Net Assets** \$388,156.23

**Net Assets At Beginning Of Period** (\$3,400,023.47)

**Net Assets At End Of Period** (\$3,011,867.24)

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 9/30/2024**

**Revenues**

FEDERAL REVENUE	\$1,821,423.97
STATE REVENUE	9,447,055.40
LOCAL REVENUE	160,458.41
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
LOCAL REVENUE - INTEREST/OTHER	36,285.24
LOCAL REVENUE - RENT	22,415.70
Total Revenues	\$11,645,891.43

**Expenses**

DIRECT SALARIES	\$478,857.33
DIRECT SALARIES CDO	7,116,103.14
DIRECT BENEFITS	316,017.58
DIRECT BENEFITS CDO	316,055.55
DIRECT ANNUAL LEAVE	31,797.31
DIRECT POSTAGE	1,952.92
DIRECT PHONE	10,413.62
DIRECT TRAVEL	6,533.10
DIRECT COMMITTEE/BOARD TRAVEL	3,432.85
DIRECT EQUIPMENT PURCHASE	37,077.50
DIRECT SUPPLIES	10,235.96
DIRECT COMPUTER SUPPLIES/SOFTW	36,916.01
DIRECT FEES	77,057.64
DIRECT PRINTING & PUBLISHING	4,099.14
DIRECT OTHER	3,508.54
DIRECT MEETING EXPENSE	1,747.06
DIRECT PROFESSIONAL DEVELOP	18,803.89
DIRECT GIS MILEAGE EXPENSE	(13.95)
TENANT BUILDING COSTS	7,965.45
C/S CONTRACTS	536,648.12
C/S CAREER CENTER	78,640.32
C/S EMPLOYERS ASSESSMENTS	2,549.40
CONTRACT SERVICES CP	17,000.00
CONTRACT SERVICES AGING	1,812,930.00
INDIRECT SALARIES	158,018.30
INDIRECT BENEFITS	82,522.56
INDIRECT TRAVEL	84.41
INDIRECT SUPPLIES	2,940.61
INDIRECT DUES, FEES, SUBSCRIPT	20,277.81
INDIRECT LEGAL FEES	2,260.01
INDIRECT PRINTING/PUBLISHING	1,191.29
INDIRECT OTHER	804.80
INDIRECT PROFESSIONAL DEVELOPM	3,688.74
INDIRECT COMPUTER SUPPLIES/SOF	9,105.92
INDIRECT BOARD TRAINING	2,119.16
INDIRECT EQUIP PURCHASE	16,609.50
INDIRECT EQUIP RENT/MAINT	2,539.95
INDIRECT POSTAGE EXPENSE	2,177.76
INDIRECT PHONE EXPENSE	12,331.99

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 9/30/2024**

INDIRECT EQUIP DEPRECIATION	249.32
INDIRECT MEETING EXPENSE	2,199.53
INDIRECT OFFICE INSURANCE	47,296.84
INDIRECT COMPUTER SERVICE	12,261.53
INDIRECT II JANITORIAL	10,912.43
INDIRECT II UTILITIES ELECTRIC	13,781.70
INDIRECT II UTILITIES WATER	423.63
INDIRECT II UTILITIES SEWER	467.09
INDIRECT II GARBAGE/LANDFILL U	782.27
INDIRECT II BUILDING SUPPLIES	358.02
INDIRECT II LANDSCAPING EXPENS	3,218.97
INDIRECT II REPAIRS AND MAINT	7,054.26
INDIRECT II ELEVATOR REPAIRS/M	616.47
INDIRECT II PROPERTY INSURANCE	14,958.78
INDIRECT II DEPRECIATION BUILDI	18,787.76
INDIRECT II DEPRECIATION IMPRV	5,629.68
Total Expenses	\$11,381,999.57

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

Total Other Revenues (Expenses) & Gains (Losses)	\$0.00
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**Change In Net Assets** \$263,891.86

**Net Assets At Beginning Of Year** (\$3,275,759.10)

**Net Assets At End Of Year** (\$3,011,867.24)

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 9/1/2024 Through 9/30/2024  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$0.00	\$821,752.00	\$4,223,237.04	\$(3,401,485.04)	-80.5%
STATE REVENUE	2,754,360.82	9,447,055.40	34,664,815.32	(25,217,759.92)	-72.7%
LOCAL REVENUE	0.00	0.00	2,612,680.62	(2,612,680.62)	-100.0%
LOCAL MATCH REVENUE	0.00	48,610.00	48,610.00	0.00	0.0%
<b>Net Revenues</b>	<b>\$2,754,360.82</b>	<b>\$10,317,417.40</b>	<b>\$41,549,342.98</b>	<b>\$(31,231,925.58)</b>	<b>-75.2%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$102,912.54	\$278,866.91	\$1,430,436.51	\$1,151,569.60	80.5%
DIRECT BENEFITS	65,336.60	185,871.91	721,992.71	536,120.80	74.3%
DIRECT ANNUAL LEAVE	6,242.53	17,256.88	62,984.62	45,727.74	72.6%
DIRECT POSTAGE	626.63	1,940.35	11,500.00	9,559.65	83.1%
DIRECT PHONE	1,124.02	4,787.71	17,000.00	12,212.29	71.8%
DIRECT TRAVEL	1,144.22	5,102.84	43,500.00	38,397.16	88.3%
DIRECT EQUIPMENT PURCHASE	35,433.04	37,077.50	7,000.00	(30,077.50)	-429.7%
DIRECT SUPPLIES	0.00	5,720.22	11,500.00	5,779.78	50.3%
DIRECT COMPUTER SUPPLIES/SOFTWARE	11,457.90	12,122.06	50,000.00	37,877.94	75.8%
DIRECT FEES	186.00	61,434.00	334,000.00	272,566.00	81.6%
DIRECT PRINTING & PUBLISHING	236.26	1,837.74	18,000.00	16,162.26	89.8%
DIRECT OTHER	287.47	966.60	47,000.00	46,033.40	97.9%
DIRECT MEETING EXPENSE	0.00	64.28	0.00	(64.28)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	10.00	4,729.78	36,000.00	31,270.22	86.9%
DIRECT VEHICLE MILEAGE EXPENSE	362.25	931.55	2,000.00	1,068.45	53.4%
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%
<b>Total Program Expenses</b>	<b>\$225,359.46</b>	<b>\$618,710.33</b>	<b>\$2,899,171.84</b>	<b>\$2,280,461.51</b>	<b>78.7%</b>
<b><u>Contract Goods and Services</u></b>					
CDO EMPLOYEE WAGES/LABOR	\$2,396,618.94	\$7,116,103.14	\$25,644,179.12	\$18,528,075.98	72.3%
CDO EMPLOYEE BENEFITS	104,231.72	316,055.55	1,318,422.70	1,002,367.15	76.0%
CONTRACT SERVICES	28,443.14	1,812,930.00	10,404,324.23	8,591,394.23	82.6%
<b>Total Contract Goods and Services</b>	<b>\$2,529,293.80</b>	<b>\$9,245,088.69</b>	<b>\$37,366,926.05</b>	<b>\$28,121,837.36</b>	<b>75.3%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 9/1/2024 Through 9/30/2024  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$55,650.29	\$245,308.03	\$679,197.00	\$433,888.97	63.9%
INDIRECT COST POOL II	24,862.48	48,961.68	146,051.00	97,089.32	66.5%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$80,512.77</u></b>	<b><u>\$294,269.71</u></b>	<b><u>\$825,248.00</u></b>	<b><u>\$530,978.29</u></b>	<b><u>64.3%</u></b>
<b>Total Expenses</b>	<b><u>\$2,835,166.03</u></b>	<b><u>\$10,158,068.73</u></b>	<b><u>\$41,091,345.89</u></b>	<b><u>\$30,933,277.16</u></b>	<b><u>75.3%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$(80,805.21)</u></b>	<b><u>\$159,348.67</u></b>	<b><u>\$457,997.09</u></b>	<b><u>\$(298,648.42)</u></b>	<b><u>-65.2%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 9/1/2024 Through 9/30/2024  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$60,595.00	\$60,595.00	\$805,396.00	\$(744,801.00)	-92.5%
STATE REVENUE	0.00	0.00	484,339.00	(484,339.00)	-100.0%
LOCAL REVENUE	35,040.00	111,848.41	571,670.00	(459,821.59)	-80.4%
<b>Net Revenues</b>	<b>\$95,635.00</b>	<b>\$172,443.41</b>	<b>\$1,861,405.00</b>	<b>\$(1,688,961.59)</b>	<b>-90.7%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$51,390.89	\$118,249.68	\$751,839.68	\$633,590.00	84.3%
DIRECT BENEFITS	27,636.46	70,620.63	326,040.50	255,419.87	78.3%
DIRECT ANNUAL LEAVE	3,483.02	8,763.14	37,894.45	29,131.31	76.9%
DIRECT POSTAGE	0.00	4.25	260.00	255.75	98.4%
DIRECT PHONE	329.55	1,297.61	4,500.00	3,202.39	71.2%
DIRECT TRAVEL	479.83	1,430.26	8,500.00	7,069.74	83.2%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	6,000.00	6,000.00	100.0%
DIRECT SUPPLIES	237.49	715.49	2,100.00	1,384.51	65.9%
DIRECT COMPUTER SUPPLIES/SOFTWARE	62.89	942.01	7,500.00	6,557.99	87.4%
DIRECT FEES	5,046.50	5,134.20	1,500.00	(3,634.20)	-242.3%
DIRECT PRINTING & PUBLISHING	60.12	232.81	2,500.00	2,267.19	90.7%
DIRECT OTHER	315.36	1,065.31	3,500.00	2,434.69	69.6%
DIRECT PROFESSIONAL DEVELOPMENT	3,718.33	11,022.59	25,500.00	14,477.41	56.8%
DIRECT VEHICLE MILEAGE EXPENSE	(366.30)	(945.50)	(1,570.00)	(624.50)	39.8%
<b>Total Program Expenses</b>	<b>\$92,394.14</b>	<b>\$218,532.48</b>	<b>\$1,176,064.63</b>	<b>\$957,532.15</b>	<b>81.4%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$(24,073.86)	\$17,000.00	\$169,280.00	\$(152,280.00)	-90.0%
<b>Total Contract Goods and Services</b>	<b>\$(24,073.86)</b>	<b>\$17,000.00</b>	<b>\$169,280.00</b>	<b>\$(152,280.00)</b>	<b>-90.0%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$27,691.37	\$101,754.35	\$347,245.23	\$245,490.88	70.7%
INDIRECT COST POOL II	10,898.47	20,309.52	72,503.28	52,193.76	72.0%
<b>Total General &amp; Administrative Expenses</b>	<b>\$38,589.84</b>	<b>\$122,063.87</b>	<b>\$419,748.51</b>	<b>\$297,684.64</b>	<b>70.9%</b>
<b>Total Expenses</b>	<b>\$106,910.12</b>	<b>\$357,596.35</b>	<b>\$1,765,093.14</b>	<b>\$1,407,496.79</b>	<b>79.7%</b>
<b>Net Income (Loss)</b>	<b>\$(11,275.12)</b>	<b>\$(185,152.94)</b>	<b>\$96,311.86</b>	<b>\$(281,464.80)</b>	<b>-292.2%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 9/1/2024 Through 9/30/2024  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$939,076.97	\$939,076.97	\$3,209,720.00	\$(2,270,643.03)	-70.7%
<b>Net Revenues</b>	<b>\$939,076.97</b>	<b>\$939,076.97</b>	<b>\$3,209,720.00</b>	<b>\$(2,270,643.03)</b>	<b>-70.7%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$28,245.98	\$81,740.74	\$482,307.00	\$400,566.26	83.1%
DIRECT BENEFITS	21,184.95	59,525.04	263,749.00	204,223.96	77.4%
DIRECT ANNUAL LEAVE	2,124.73	5,777.29	28,265.00	22,487.71	79.6%
DIRECT POSTAGE	0.69	0.69	500.00	499.31	99.9%
DIRECT PHONE	1,262.94	4,328.30	15,500.00	11,171.70	72.1%
DIRECT TRAVEL	0.00	0.00	2,000.00	2,000.00	100.0%
DIRECT COMMITTEE/BOARD TRAVEL	0.00	3,432.85	8,000.00	4,567.15	57.1%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	3,000.00	3,000.00	100.0%
DIRECT SUPPLIES	3,171.65	3,800.25	1,000.00	(2,800.25)	-280.0%
DIRECT COMPUTER SUPPLIES/SOFTWARE	23,800.97	23,851.94	35,000.00	11,148.06	31.9%
DIRECT FEES	10,184.44	10,489.44	13,400.00	2,910.56	21.7%
DIRECT PRINTING & PUBLISHING	430.00	2,028.59	10,000.00	7,971.41	79.7%
DIRECT OTHER	323.75	971.25	5,000.00	4,028.75	80.6%
DIRECT MEETING EXPENSE	0.00	1,441.64	4,500.00	3,058.36	68.0%
DIRECT PROFESSIONAL DEVELOPMENT	199.00	1,885.63	25,000.00	23,114.37	92.5%
<b>Total Program Expenses</b>	<b>\$90,929.10</b>	<b>\$199,273.65</b>	<b>\$897,221.00</b>	<b>\$(3,843,338.71)</b>	<b>-428.4%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$331,421.39	\$512,323.12	\$1,689,789.00	\$1,177,465.88	69.7%
CAREER CENTER	25,880.09	78,640.32	320,000.00	241,359.68	75.4%
JOB FAIR	0.00	0.00	6,000.00	6,000.00	100.0%
EMPLOYERS ASSESSMENTS	0.00	2,549.40	0.00	(2,549.40)	0.0%
<b>Total Contract Goods and Services</b>	<b>\$357,301.48</b>	<b>\$593,512.84</b>	<b>\$2,015,789.00</b>	<b>\$1,422,276.16</b>	<b>70.6%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 9/1/2024 Through 9/30/2024  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$15,814.91	\$74,102.95	\$245,518.00	\$171,415.05	69.8%
INDIRECT COST POOL II	7,383.89	14,790.37	51,192.00	36,401.63	71.1%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$23,198.80</u></b>	<b><u>\$88,893.32</u></b>	<b><u>\$296,710.00</u></b>	<b><u>\$207,816.68</u></b>	<b><u>70.0%</u></b>
<b>Total Expenses</b>	<b><u>\$471,429.38</u></b>	<b><u>\$881,679.81</u></b>	<b><u>\$3,209,720.00</u></b>	<b><u>\$2,328,040.19</u></b>	<b><u>72.5%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$467,647.59</u></b>	<b><u>\$57,397.16</u></b>	<b><u>\$0.00</u></b>	<b><u>\$57,397.16</u></b>	<b><u>0.0%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 9/1/2024 Through 9/30/2024  
**Program: Other**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
LOCAL REVENUE - CONTRIBUTIONS	\$0.00	\$158,252.71	\$158,252.71	\$0.00	0.0%
LOCAL REVENUE - INTEREST/OTHER	3,388.13	34,222.00	84,000.00	(49,778.00)	-59.3%
LOCAL REVENUE - RENT	7,471.90	22,415.70	89,662.80	(67,247.10)	-75.0%
LOCAL REVENUE - BLUEGRASS CAT	598.56	2,063.24	250,000.00	(247,936.76)	-99.2%
<b>Net Revenues</b>	<b>\$11,458.59</b>	<b>\$216,953.65</b>	<b>\$581,915.51</b>	<b>\$(364,961.86)</b>	<b>-62.7%</b>
<b><u>Program Expenses</u></b>					
DIRECT POSTAGE	\$2.07	\$7.63	\$0.00	\$(7.63)	0.0%
DIRECT OTHER	183.30	505.38	310,000.00	309,494.62	99.8%
DIRECT MEETING EXPENSE	56.64	241.14	0.00	(241.14)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	273.93	1,165.89	0.00	(1,165.89)	0.0%
TENANT BUILDING COSTS	1,790.31	7,965.45	50,000.00	42,034.55	84.1%
<b>Total Program Expenses</b>	<b>\$2,306.25</b>	<b>\$9,885.49</b>	<b>\$360,000.00</b>	<b>\$350,114.51</b>	<b>97.3%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$1,170.00	\$24,325.00	\$0.00	(24,325.00)	0.0%
<b>Total Contract Goods and Services</b>	<b>\$1,170.00</b>	<b>\$24,325.00</b>	<b>\$0.00</b>	<b>\$(24,325.00)</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>\$3,476.25</b>	<b>\$34,210.49</b>	<b>\$360,000.00</b>	<b>\$(4,670.46)</b>	<b>-1.3%</b>
<b>Net Income (Loss)</b>	<b>\$7,982.34</b>	<b>\$182,743.16</b>	<b>\$221,915.51</b>	<b>\$(39,172.35)</b>	<b>-17.7%</b>