

**Bluegrass Area Development District**  
**Statement of Financial Position**  
As of 10/31/2024

Assets

**Current Assets**

CASH OPERATING	(\$374,078.28)	
CASH AGING	573,656.06	
CASH WIOA	(401,777.92)	
INVESTMENTS MM	547,721.95	
INVESTMENTS CD	335,650.79	
CASH BLUEGRASS CAT	125,326.83	
CASH CDO OPERATING	2,504,641.93	
CASH TENANT	7,014.02	
PREPAID EXPENSE	47,629.56	
A/R FEDERAL	2,322,868.20	
A/R STATE	857,607.55	
A/R LOCAL	153,816.12	
A/R OTHER	63,300.39	
REIMBURSABLE RECEIVABLE	1,345.68	
LEASE RECEIVABLE	254,996.00	
A/R UNBILLED	187,347.13	
ALLOWANCE FOR BAD DEBT	(6,180.93)	
TRANSFER/CLEARING	536,498.39	
Total Current Assets	\$7,737,383.47	

**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	(408,859.39)	
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	(677,111.75)	
ACCUMULATED DEPRECIATION PARKING LOT	(47,025.30)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(104,273.33)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(109,008.96)	
Total Property & Equipment	\$1,996,771.74	

**Other Assets**

DEFERRED PENSION PLAN OUTFLOWS	\$1,655,295.00
DEFERRED OPEB OUTFLOWS	725,700.00
LEASE ASSET	828,012.00

**Bluegrass Area Development District**  
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LEASE AMORTIZATION	(352,594.00)	
Total Other Assets	(352,594.00)	\$2,856,413.00
<b>Total Assets</b>		<b>\$12,590,568.21</b>
<b><u>Liabilities and Net Assets</u></b>		
<b><u>Current Liabilities</u></b>		
ACCOUNTS PAYABLE OPERATING	\$10,720.12	
ACCOUNTS PAYABLE AGING	762,206.18	
ACCOUNTS PAYABLE WIOA	884,502.18	
ACCOUNTS PAYABLE CDO	78,232.49	
INTEREST PAYABLE AGING	7,517.07	
INTEREST PAYABLE WIOA	9,666.04	
FICA PAYABLE	(3.34)	
COUNTY SCHOOL TAX PAYABLE	470.54	
125 VOUCHER DEDUCTION PAYABLE	(2,301.62)	
MISCELLANEOUS WITHHOLDINGS	(160.44)	
IRS 457 EMPLOYEE WITHHOLDINGS	(1,270.02)	
PENSION CERS EMPLOYEE	74,246.98	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	(526.04)	
VISION INSURANCE PAYABLE	(875.50)	
DENTAL INSURANCE PAYABLE	(1,095.53)	
HEALTH INSURANCE PAYABLE	(40,170.65)	
LIFE INSURANCE PAYABLE	46.74	
ANNUAL LEAVE PAYABLE	340,202.92	
HOLIDAY LEAVE PAYABLE	10,178.46	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	37,497.69	
OWED TO GRANTOR	23,729.76	
EMPLOYEE'S ASSOCIATION DUES	10.00	
CREDIT CARDS PAYABLE	(11,126.12)	
UNEARNED REVENUE	646,503.36	
ACCRUED PAYABLES CDO	82,000.00	
FICA PAYABLE CDO	(25,976.46)	
FEDERAL WITHHOLDING TAXES PAYABLE CDO	505.82	
STATE WITHHOLDING TAXES PAYABLE CDO	(76,672.18)	
CITY WITHHOLDING TAXES PAYABLE CDO	9,458.52	
COUNTY SCHOOL TAX PAYABLE CDO	8,879.41	
MISCELLANEOUS WITHHOLDINGS CDO	(8,588.68)	
BACKGROUND CHECKS SCL II	(473.75)	
BACKGROUND CHECKS CDO	5,199.80	
BACKGROUND CHECKS KARES	(4,634.72)	
Total Current Liabilities	(4,634.72)	\$2,846,063.37
<b><u>Long Term Liabilities</u></b>		

**Bluegrass Area Development District**  
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As of 10/31/2024

TENANT DEPOSIT PAYABLE	\$5,762.08	
NET PENSION LIABILITY	6,209,063.00	
NET OPEB LIABILITY	(133,599.00)	
LEASE LIABILITY	512,936.00	
DEFERRED PENSION PLAN INFLOWS	1,645,120.00	
DEFERRED PENSION PLAN INFLOWS	2,598,123.00	
DEFERRED INFLOWS	254,996.00	
Total Long Term Liabilities	\$11,092,401.08	\$11,092,401.08
<b>Total Liabilities</b>		<b>\$13,938,464.45</b>
<b><u>Net Assets</u></b>		
FUND BALANCE	(\$2,042,851.63)	
Current Year FUND BALANCE	694,955.39	
	(\$1,347,896.24)	
<b>Total Net Assets</b>		<b>(\$1,347,896.24)</b>
<b>Total Liabilities and Net Assets</b>		<b>\$12,590,568.21</b>

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 10/1/2024 through 10/31/2024

**Revenues**

FEDERAL REVENUE	\$488,408.81
STATE REVENUE	4,105,958.46
LOCAL REVENUE	50,034.29
LOCAL REVENUE - INTEREST/OTHER	26,821.87
LOCAL REVENUE - RENT	7,471.90
Total Revenues	\$4,678,695.33

**Expenses**

DIRECT SALARIES	\$191,007.31
DIRECT SALARIES CDO	3,585,805.78
DIRECT BENEFITS	118,224.43
DIRECT BENEFITS CDO	158,492.74
DIRECT ANNUAL LEAVE	11,998.94
DIRECT POSTAGE	535.82
DIRECT PHONE	2,723.49
DIRECT TRAVEL	3,582.19
DIRECT COMMITTEE/BOARD TRAVEL	293.88
DIRECT SUPPLIES	2,012.10
DIRECT FEES	29,465.78
DIRECT LEGAL FEES	201.00
DIRECT PRINTING & PUBLISHING	594.40
DIRECT OTHER	3,094.15
DIRECT PROFESSIONAL DEVELOP	14,060.10
DIRECT GIS MILEAGE EXPENSE	(4.30)
TENANT BUILDING COSTS	1,445.47
C/S CONTRACTS	112,589.37
C/S CAREER CENTER	24,470.33
CONTRACT SERVICES AGING	661,100.72
INDIRECT SALARIES	50,672.74
INDIRECT BENEFITS	22,990.39
INDIRECT TRAVEL	0.07
INDIRECT SUPPLIES	(0.06)
INDIRECT DUES, FEES, SUBSCRIPT	424.34
INDIRECT LEGAL FEES	3,194.03
INDIRECT PRINTING/PUBLISHING	1,469.66
INDIRECT OTHER	487.97
INDIRECT PROFESSIONAL DEVELOPM	2,243.35
INDIRECT COMPUTER SUPPLIES/SOF	(0.10)
INDIRECT BOARD TRAINING	734.64
INDIRECT EQUIP PURCHASE	(0.03)
INDIRECT EQUIP RENT/MAINT	635.07
INDIRECT POSTAGE EXPENSE	1,261.90
INDIRECT PHONE EXPENSE	1,625.20
INDIRECT EQUIP DEPRECIATION	83.10
INDIRECT AUDIT FEES	23,000.02
INDIRECT MEETING EXPENSE	0.02
INDIRECT OFFICE INSURANCE	(0.07)
INDIRECT COMPUTER SERVICE	0.16
INDIRECT II JANITORIAL	3,637.62
INDIRECT II UTILITIES ELECTRIC	4,089.85
INDIRECT II UTILITIES WATER	176.52
INDIRECT II UTILITIES SEWER	176.61
INDIRECT II GARBAGE/LANDFILL U	272.52

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 10/1/2024 through 10/31/2024

INDIRECT II BUILDING SUPPLIES	0.09
INDIRECT II LANDSCAPING EXPENS	589.76
INDIRECT II REPAIRS AND MAINTEN	696.09
INDIRECT II ELEVATOR REPAIRS/M	0.02
INDIRECT II PROPERTY INSURANCE	(0.04)
INDIRECT II DEPRECIATION BUILDI	6,262.67
INDIRECT II DEPRECIATION IMPRV	1,876.09
Total Expenses	\$5,048,293.90

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

Total Other Revenues (Expenses) & Gains (Losses)	\$0.00
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**Change In Net Assets** (\$369,598.57)

**Net Assets At Beginning Of Period** (\$978,297.67)

**Net Assets At End Of Period** (\$1,347,896.24)

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 10/31/2024**

**Revenues**

FEDERAL REVENUE	\$2,615,824.57
STATE REVENUE	14,046,242.53
LOCAL REVENUE	210,492.70
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
LOCAL REVENUE - INTEREST/OTHER	63,107.11
LOCAL REVENUE - RENT	29,887.60
Total Revenues	\$17,123,807.22

**Expenses**

DIRECT SALARIES	\$669,864.64
DIRECT SALARIES CDO	10,701,908.92
DIRECT BENEFITS	434,242.01
DIRECT BENEFITS CDO	474,548.29
DIRECT ANNUAL LEAVE	43,796.25
DIRECT POSTAGE	2,488.74
DIRECT PHONE	13,137.11
DIRECT TRAVEL	10,115.29
DIRECT COMMITTEE/BOARD TRAVEL	3,726.73
DIRECT EQUIPMENT PURCHASE	37,077.50
DIRECT SUPPLIES	12,248.06
DIRECT COMPUTER SUPPLIES/SOFTW	36,916.01
DIRECT FEES	106,523.42
DIRECT LEGAL FEES	201.00
DIRECT PRINTING & PUBLISHING	4,693.54
DIRECT OTHER	6,602.69
DIRECT MEETING EXPENSE	305.42
DIRECT PROFESSIONAL DEVELOP	32,863.99
DIRECT GIS MILEAGE EXPENSE	(18.25)
TENANT BUILDING COSTS	9,410.92
C/S CONTRACTS	649,237.49
C/S CAREER CENTER	103,110.65
C/S EMPLOYERS ASSESSMENTS	2,549.40
CONTRACT SERVICES CP	17,000.00
CONTRACT SERVICES AGING	2,474,030.72
INDIRECT SALARIES	208,691.04
INDIRECT BENEFITS	105,512.95
INDIRECT TRAVEL	84.48
INDIRECT SUPPLIES	2,940.55
INDIRECT DUES, FEES, SUBSCRIPT	20,702.15
INDIRECT LEGAL FEES	5,454.04
INDIRECT PRINTING/PUBLISHING	2,660.95
INDIRECT OTHER	1,292.77
INDIRECT PROFESSIONAL DEVELOPM	5,932.09
INDIRECT COMPUTER SUPPLIES/SOF	9,105.82
INDIRECT BOARD TRAINING	2,853.80
INDIRECT EQUIP PURCHASE	16,609.47
INDIRECT EQUIP RENT/MAINT	3,175.02
INDIRECT POSTAGE EXPENSE	3,439.66

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 10/31/2024**

INDIRECT PHONE EXPENSE	13,957.19
INDIRECT EQUIP DEPRECIATION	332.42
INDIRECT AUDIT FEES	23,000.02
INDIRECT MEETING EXPENSE	2,199.55
INDIRECT OFFICE INSURANCE	47,296.77
INDIRECT COMPUTER SERVICE	12,261.69
INDIRECT II JANITORIAL	14,550.05
INDIRECT II UTILITIES ELECTRIC	17,871.55
INDIRECT II UTILITIES WATER	600.15
INDIRECT II UTILITIES SEWER	643.70
INDIRECT II GARBAGE/LANDFILL U	1,054.79
INDIRECT II BUILDING SUPPLIES	358.11
INDIRECT II LANDSCAPING EXPENS	3,808.73
INDIRECT II REPAIRS AND MAINT	7,750.35
INDIRECT II ELEVATOR REPAIRS/M	616.49
INDIRECT II PROPERTY INSURANCE	14,958.74
INDIRECT II DEPRECIATION BUILDI	25,050.43
INDIRECT II DEPRECIATION IMPRV	7,505.77
Total Expenses	\$16,428,851.83

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

Total Other Revenues (Expenses) & Gains (Losses)	\$0.00
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**Change In Net Assets** \$694,955.39

**Net Assets At Beginning Of Year** (\$2,042,851.63)

**Net Assets At End Of Year** (\$1,347,896.24)

**Bluegrass Area Development District**  
**Income Statement SubType**  
 (Revised Budget to Actual Comparison)  
 For the period of 10/1/2024 Through 10/31/2024  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$288,640.87	\$1,416,384.66	\$4,223,237.04	\$(2,806,852.38)	-66.5%
STATE REVENUE	4,077,418.46	14,017,702.53	34,664,815.32	(20,647,112.79)	-59.6%
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>\$4,366,059.33</b>	<b>\$15,482,697.19</b>	<b>\$41,549,342.98</b>	<b>\$(26,066,645.79)</b>	<b>-62.7%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$108,245.02	\$387,111.93	\$1,430,436.51	\$1,043,324.58	72.9%
DIRECT BENEFITS	67,755.29	253,627.20	721,992.71	468,365.51	64.9%
DIRECT ANNUAL LEAVE	6,435.54	23,692.42	62,984.62	39,292.20	62.4%
DIRECT POSTAGE	535.82	2,476.17	11,500.00	9,023.83	78.5%
DIRECT PHONE	1,242.64	6,030.35	17,000.00	10,969.65	64.5%
DIRECT TRAVEL	3,081.53	8,184.37	43,500.00	35,315.63	81.2%
DIRECT EQUIPMENT PURCHASE	0.00	37,077.50	7,000.00	(30,077.50)	-429.7%
DIRECT SUPPLIES	2,012.10	7,732.32	11,500.00	3,767.68	32.8%
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	12,122.06	50,000.00	37,877.94	75.8%
DIRECT FEES	28,384.00	89,818.00	334,000.00	244,182.00	73.1%
DIRECT LEGAL FEES	201.00	201.00	0.00	(201.00)	0.0%
DIRECT PRINTING & PUBLISHING	162.66	2,000.40	18,000.00	15,999.60	88.9%
DIRECT OTHER	644.40	1,611.00	47,000.00	45,389.00	96.6%
DIRECT MEETING EXPENSE	0.00	64.28	0.00	(64.28)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	5,792.52	10,522.30	36,000.00	25,477.70	70.8%
DIRECT VEHICLE MILEAGE EXPENSE	165.12	1,096.67	2,000.00	903.33	45.2%
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>\$224,657.64</b>	<b>\$843,367.97</b>	<b>\$2,899,171.84</b>	<b>\$2,055,803.87</b>	<b>70.9%</b>
<b><u>Contract Goods and Services</u></b>					
CDO EMPLOYEE WAGES/LABOR	\$3,585,805.78	\$10,701,908.92	\$25,644,179.12	\$14,942,270.20	58.3%
CDO EMPLOYEE BENEFITS	158,492.74	474,548.29	1,318,422.70	843,874.41	64.0%
CONTRACT SERVICES	661,100.72	2,474,030.72	10,404,324.23	7,930,293.51	76.2%
<b>Total Contract Goods and Services</b>	<b>\$4,405,399.24</b>	<b>\$13,650,487.93</b>	<b>\$37,366,926.05</b>	<b>\$23,716,438.12</b>	<b>63.5%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 10/1/2024 Through 10/31/2024  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$37,048.89	\$282,356.92	\$679,197.00	\$396,840.08	58.4%
INDIRECT COST POOL II	5,927.65	54,889.33	146,051.00	91,161.67	62.4%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$42,976.54</u></b>	<b><u>\$337,246.25</u></b>	<b><u>\$825,248.00</u></b>	<b><u>\$488,001.75</u></b>	<b><u>59.1%</u></b>
<b>Total Expenses</b>	<b><u>\$4,673,033.42</u></b>	<b><u>\$14,831,102.15</u></b>	<b><u>\$41,091,345.89</u></b>	<b><u>\$26,260,243.74</u></b>	<b><u>63.9%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$(306,974.09)</u></b>	<b><u>\$651,595.04</u></b>	<b><u>\$457,997.09</u></b>	<b><u>\$193,597.95</u></b>	<b><u>42.3%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 10/1/2024 Through 10/31/2024  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$0.00	\$60,595.00	\$805,396.00	\$(744,801.00)	-92.5%
STATE REVENUE	28,540.00	28,540.00	484,339.00	(455,799.00)	-94.1%
LOCAL REVENUE	50,034.29	161,882.70	571,670.00	(409,787.30)	-71.7%
<b>Net Revenues</b>	<b>\$78,574.29</b>	<b>\$251,017.70</b>	<b>\$1,861,405.00</b>	<b>\$(1,610,387.30)</b>	<b>-86.5%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$52,455.65	\$170,705.33	\$751,839.68	\$581,134.35	77.3%
DIRECT BENEFITS	29,244.66	99,865.29	326,040.50	226,175.21	69.4%
DIRECT ANNUAL LEAVE	3,436.59	12,199.73	37,894.45	25,694.72	67.8%
DIRECT POSTAGE	0.00	4.25	260.00	255.75	98.4%
DIRECT PHONE	345.00	1,642.61	4,500.00	2,857.39	63.5%
DIRECT TRAVEL	426.86	1,857.12	8,500.00	6,642.88	78.2%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	6,000.00	6,000.00	100.0%
DIRECT SUPPLIES	0.00	715.49	2,100.00	1,384.51	65.9%
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	942.01	7,500.00	6,557.99	87.4%
DIRECT FEES	6.78	5,140.98	1,500.00	(3,640.98)	-242.7%
DIRECT PRINTING & PUBLISHING	1.34	234.15	2,500.00	2,265.85	90.6%
DIRECT OTHER	1,760.55	2,825.86	3,500.00	674.14	19.3%
DIRECT PROFESSIONAL DEVELOPMENT	2,979.27	14,001.86	25,500.00	11,498.14	45.1%
DIRECT VEHICLE MILEAGE EXPENSE	(278.21)	(1,223.71)	(1,570.00)	(346.29)	22.1%
<b>Total Program Expenses</b>	<b>\$90,378.49</b>	<b>\$308,910.97</b>	<b>\$1,176,064.63</b>	<b>\$867,153.66</b>	<b>73.7%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$0.00	\$17,000.00	\$169,280.00	\$(152,280.00)	-90.0%
<b>Total Contract Goods and Services</b>	<b>\$0.00</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	\$18,728.53	\$120,482.88	\$347,245.23	\$226,762.35	65.3%
INDIRECT COST POOL II	3,111.83	23,421.35	72,503.28	49,081.93	67.7%
<b>Total General &amp; Administrative Expenses</b>	<b>\$21,840.36</b>	<b>\$143,904.23</b>	<b>\$419,748.51</b>	<b>\$275,844.28</b>	<b>65.7%</b>
<b>Total Expenses</b>	<b>\$112,218.85</b>	<b>\$469,815.20</b>	<b>\$1,765,093.14</b>	<b>\$1,295,277.94</b>	<b>73.4%</b>
<b>Net Income (Loss)</b>	<b>\$(33,644.56)</b>	<b>\$(218,797.50)</b>	<b>\$96,311.86</b>	<b>\$(315,109.36)</b>	<b>-327.2%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 10/1/2024 Through 10/31/2024  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$199,767.94	\$1,138,844.91	\$3,209,720.00	\$(2,070,875.09)	-64.5%
<b>Net Revenues</b>	<b>\$199,767.94</b>	<b>\$1,138,844.91</b>	<b>\$3,209,720.00</b>	<b>\$(2,070,875.09)</b>	<b>-64.5%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$30,306.64	\$112,047.38	\$482,307.00	\$370,259.62	76.8%
DIRECT BENEFITS	21,224.48	80,749.52	263,749.00	182,999.48	69.4%
DIRECT ANNUAL LEAVE	2,126.81	7,904.10	28,265.00	20,360.90	72.0%
DIRECT POSTAGE	0.00	0.69	500.00	499.31	99.9%
DIRECT PHONE	1,135.85	5,464.15	15,500.00	10,035.85	64.7%
DIRECT TRAVEL	73.80	73.80	2,000.00	1,926.20	96.3%
DIRECT COMMITTEE/BOARD TRAVEL	284.38	3,717.23	8,000.00	4,282.77	53.5%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	3,000.00	3,000.00	100.0%
DIRECT SUPPLIES	0.00	3,800.25	1,000.00	(2,800.25)	-280.0%
DIRECT COMPUTER SUPPLIES/SOFTWARE	0.00	23,851.94	35,000.00	11,148.06	31.9%
DIRECT FEES	1,075.00	11,564.44	13,400.00	1,835.56	13.7%
DIRECT PRINTING & PUBLISHING	430.40	2,458.99	10,000.00	7,541.01	75.4%
DIRECT OTHER	647.50	1,618.75	5,000.00	3,381.25	67.6%
DIRECT MEETING EXPENSE	0.00	1,441.64	4,500.00	3,058.36	68.0%
DIRECT PROFESSIONAL DEVELOPMENT	1,312.10	3,197.73	25,000.00	21,802.27	87.2%
DIRECT VEHICLE MILEAGE EXPENSE	108.79	108.79	0.00	(108.79)	0.0%
<b>Total Program Expenses</b>	<b>\$58,725.75</b>	<b>\$256,557.76</b>	<b>\$897,221.00</b>	<b>\$639,221.60</b>	<b>71.2%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$104,344.37	\$616,667.49	\$1,689,789.00	\$1,073,121.51	63.5%
CAREER CENTER	24,470.33	103,110.65	320,000.00	216,889.35	67.8%
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>\$128,814.70</b>	<b>\$722,327.54</b>	<b>\$2,015,789.00</b>	<b>\$1,293,461.46</b>	<b>64.2%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 10/1/2024 Through 10/31/2024  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$10,559.68	\$84,662.63	\$245,518.00	\$160,855.37	65.5%
INDIRECT COST POOL II	1,667.81	16,458.18	51,192.00	34,733.82	67.9%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$12,227.49</u></b>	<b><u>\$101,120.81</u></b>	<b><u>\$296,710.00</u></b>	<b><u>\$195,589.19</u></b>	<b><u>65.9%</u></b>
<b>Total Expenses</b>	<b><u>\$199,767.94</u></b>	<b><u>\$1,080,006.11</u></b>	<b><u>\$3,209,720.00</u></b>	<b><u>\$2,129,713.89</u></b>	<b><u>66.4%</u></b>
<b>Net Income (Loss)</b>	<b><u><u>\$0.00</u></u></b>	<b><u><u>\$58,838.80</u></u></b>	<b><u><u>\$0.00</u></u></b>	<b><u><u>\$58,838.80</u></u></b>	<b><u><u>0.0%</u></u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 10/1/2024 Through 10/31/2024  
**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	26,278.82	60,500.82	84,000.00	(23,499.18)	-28.0%
LOCAL REVENUE - RENT	7,471.90	29,887.60	89,662.80	(59,775.20)	-66.7%
LOCAL REVENUE - BLUEGRASS CAT	543.05	2,606.29	250,000.00	(247,393.71)	-99.0%
<b>Net Revenues</b>	<b>\$34,293.77</b>	<b>\$251,247.42</b>	<b>\$581,915.51</b>	<b>\$(330,668.09)</b>	<b>-56.8%</b>
<b><u>Program Expenses</u></b>					
DIRECT POSTAGE	\$0.00	\$7.63	\$0.00	\$(7.63)	0.0%
DIRECT COMMITTEE/BOARD TRAVEL	9.50	9.50	0.00	\$(9.50)	0.0%
DIRECT OTHER	41.70	547.08	310,000.00	309,452.92	99.8%
DIRECT MEETING EXPENSE	0.00	241.14	0.00	(241.14)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	3,976.21	5,142.10	0.00	(5,142.10)	0.0%
TENANT BUILDING COSTS	1,445.47	9,410.92	50,000.00	40,589.08	81.2%
<b>Total Program Expenses</b>	<b>\$5,472.88</b>	<b>\$15,358.37</b>	<b>\$360,000.00</b>	<b>\$344,649.26</b>	<b>95.7%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$8,245.00	\$32,570.00	\$0.00	(32,570.00)	0.0%
<b>Total Contract Goods and Services</b>	<b>\$8,245.00</b>	<b>\$32,570.00</b>	<b>\$0.00</b>	<b>\$(24,325.00)</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>\$13,717.88</b>	<b>\$47,928.37</b>	<b>\$360,000.00</b>	<b>\$(4,670.46)</b>	<b>-1.3%</b>
<b>Net Income (Loss)</b>	<b>\$20,575.89</b>	<b>\$203,319.05</b>	<b>\$221,915.51</b>	<b>\$(18,596.46)</b>	<b>-8.4%</b>