

**Bluegrass Area Development District**  
**Statement of Financial Position**  
As of 4/30/2025

Assets

**Current Assets**

CASH OPERATING	\$197,173.40	
CASH AGING	109,561.16	
CASH WIOA	726,833.04	
INVESTMENTS MM	605,581.23	
INVESTMENTS CD	341,562.42	
CASH BLUEGRASS CAT	156,442.93	
CASH CDO OPERATING	2,852,005.47	
CASH TENANT	7,175.92	
PREPAID EXPENSE	20,818.48	
A/R FEDERAL	885,176.92	
A/R STATE	627,371.03	
A/R LOCAL	352,146.03	
A/R OTHER	60,443.30	
REIMBURSABLE RECEIVABLE	(1,059.07)	
LEASE RECEIVABLE	254,996.00	
ALLOWANCE FOR BAD DEBT	(6,180.93)	
Total Current Assets		\$7,190,047.33

**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	(409,357.97)	
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	(710,412.32)	
ACCUMULATED DEPRECIATION PARKING LOT	(51,300.33)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(109,837.77)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(114,703.41)	
Total Property & Equipment		\$1,947,438.67

**Other Assets**

DEFERRED PENSION PLAN OUTFLOWS	\$1,655,295.00	
DEFERRED OPEB OUTFLOWS	725,700.00	
LEASE ASSET	828,012.00	
LEASE AMORTIZATION	(352,594.00)	
Total Other Assets		\$2,856,413.00

**Total Assets**\$11,993,899.00**Liabilities and Net Assets****Current Liabilities**

ACCOUNTS PAYABLE OPERATING	\$28,823.75	
ACCOUNTS PAYABLE AGING	619,325.11	
ACCOUNTS PAYABLE WIOA	121,076.02	
ACCOUNTS PAYABLE CDO	129,318.66	
INTEREST PAYABLE AGING	13,960.50	
INTEREST PAYABLE WIOA	26,769.12	
FICA PAYABLE	(3.34)	
CITY WITHHOLDING TAXES PAYABLE	6,133.73	
COUNTY SCHOOL TAX PAYABLE	478.08	
125 VOUCHER DEDUCTION PAYABLE	(3,225.88)	
MISCELLANEOUS WITHHOLDINGS	(483.26)	
IRS 457 EMPLOYEE WITHHOLDINGS	(1,270.02)	
PENSION CERS EMPLOYEE	78,118.71	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	(553.89)	
VISION INSURANCE PAYABLE	(923.89)	
DENTAL INSURANCE PAYABLE	(1,386.25)	
HEALTH INSURANCE PAYABLE	(46,985.25)	
LIFE INSURANCE PAYABLE	(11.54)	
ANNUAL LEAVE PAYABLE	323,406.38	
HOLIDAY LEAVE PAYABLE	(5,808.93)	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	86,697.67	
OWED TO GRANTOR	23,729.76	
EMPLOYEE'S ASSOCIATION DUES	10.00	
CREDIT CARDS PAYABLE	193.15	
UNEARNED REVENUE	199,868.39	
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	(323.75)	
BACKGROUND CHECKS CDO	5,944.80	
BACKGROUND CHECKS KARES	(3,795.47)	
Total Current Liabilities		\$1,616,853.13

**Long Term Liabilities**

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	<hr/>	\$11,092,401.08

**Total Liabilities**

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**\$12,709,254.21**

**Net Assets**

FUND BALANCE	(\$2,042,851.63)	
Current Year FUND BALANCE	1,327,496.42	
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**Total Net Assets**

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**(\$715,355.21)**

**Total Liabilities and Net Assets**

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**\$11,993,899.00**

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**Bluegrass Area Development District**  
Statement of Activities  
For the period of 4/1/2025 through 4/30/2025

**Revenues**

FEDERAL REVENUE	\$136,845.39
STATE REVENUE	4,383,451.54
LOCAL REVENUE	61,040.38
LOCAL REVENUE - INTEREST/OTHER	20,195.91
LOCAL REVENUE - RENT	7,471.90
Total Revenues	\$4,609,005.12

**Expenses**

DIRECT SALARIES	\$199,804.40
DIRECT SALARIES CDO	3,858,423.77
DIRECT BENEFITS	120,065.69
DIRECT BENEFITS CDO	181,318.98
DIRECT ANNUAL LEAVE	11,883.59
DIRECT POSTAGE	782.90
DIRECT PHONE	5,150.32
DIRECT TRAVEL	1,151.57
DIRECT COMMITTEE/BOARD TRAVEL	1,949.40
DIRECT EQUIPMENT PURCHASE	40,123.50
DIRECT SUPPLIES	868.10
DIRECT COMPUTER SUPPLIES/SOFTW	7,266.81
DIRECT FEES	29,073.67
DIRECT PRINTING & PUBLISHING	1,787.83
DIRECT OTHER	1,006.42
DIRECT MEETING EXPENSE	554.06
DIRECT PROFESSIONAL DEVELOP	2,471.96
DIRECT GIS MILEAGE EXPENSE	(8.11)
TENANT BUILDING COSTS	2,027.87
C/S CONTRACTS	147,355.32
C/S CAREER CENTER	24,584.21
CONTRACT SERVICES CP	11,650.64
CONTRACT SERVICES AGING	635,366.57
INDIRECT SALARIES	57,392.25
INDIRECT BENEFITS	26,800.28
INDIRECT TRAVEL	(0.01)
INDIRECT SUPPLIES	332.64
INDIRECT DUES, FEES, SUBSCRIPT	384.80
INDIRECT LEGAL FEES	(0.03)
INDIRECT PRINTING/PUBLISHING	(29.29)
INDIRECT OTHER	562.97
INDIRECT PROFESSIONAL DEVELOPM	786.80
INDIRECT COMPUTER SUPPLIES/SOF	3,215.37
INDIRECT BOARD TRAINING	(0.02)
INDIRECT EQUIP PURCHASE	0.08
INDIRECT EQUIP RENT/MAINT	634.99
INDIRECT POSTAGE EXPENSE	1,014.74
INDIRECT PHONE EXPENSE	1,780.00
INDIRECT EQUIP DEPRECIATION	83.10
INDIRECT AUDIT FEES	0.03
INDIRECT MEETING EXPENSE	464.98
INDIRECT COMPUTER SERVICE	2,210.69
INDIRECT II JANITORIAL	3,637.48
INDIRECT II UTILITIES ELECTRIC	5,556.75
INDIRECT II UTILITIES WATER	232.73

INDIRECT II UTILITIES SEWER	230.84
INDIRECT II GARBAGE/LANDFILL U	40.20
INDIRECT II BUILDING SUPPLIES	8.96
INDIRECT II LANDSCAPING EXPENS	1,060.48
INDIRECT II REPAIRS AND MAINTEN	3,352.47
INDIRECT II ELEVATOR REPAIRS/M	104.09
INDIRECT II PROPERTY INSURANCE	0.04
INDIRECT II DEPRECIATION BUILDI	6,262.63
INDIRECT II DEPRECIATION IMPRV	1,876.16
Total Expenses	<u>\$5,402,656.67</u>

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

Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>
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**Change In Net Assets** (\$793,651.55)

**Net Assets At Beginning Of Period** \$78,296.34

**Net Assets At End Of Period** (\$715,355.21)

**Bluegrass Area Development District**  
Statement of Activities (YTD)

As of 4/30/2025

**Revenues**

FEDERAL REVENUE	\$5,179,472.37
STATE REVENUE	35,757,101.33
LOCAL REVENUE	685,762.48
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
LOCAL REVENUE - INTEREST/OTHER	502,433.54
LOCAL REVENUE - RENT	74,719.00
Total Revenues	\$42,357,741.43

**Expenses**

DIRECT SALARIES	\$1,867,177.72
DIRECT SALARIES CDO	27,147,923.51
DIRECT BENEFITS	1,237,344.27
DIRECT BENEFITS CDO	1,272,518.80
DIRECT ANNUAL LEAVE	122,111.41
DIRECT POSTAGE	5,892.11
DIRECT PHONE	40,507.36
DIRECT TRAVEL	26,098.13
DIRECT COMMITTEE/BOARD TRAVEL	13,842.24
DIRECT EQUIPMENT PURCHASE	94,622.97
DIRECT SUPPLIES	19,359.21
DIRECT COMPUTER SUPPLIES/SOFTW	106,577.99
DIRECT FEES	312,807.36
DIRECT LEGAL FEES	1,212.00
DIRECT PRINTING & PUBLISHING	13,959.79
DIRECT OTHER	12,512.87
DIRECT MEETING EXPENSE	3,194.28
DIRECT PROFESSIONAL DEVELOP	66,293.53
DIRECT GIS MILEAGE EXPENSE	(35.39)
TENANT BUILDING COSTS	23,195.30
C/S CONTRACTS	1,343,791.34
C/S CAREER CENTER	149,151.41
C/S EMPLOYERS ASSESSMENTS	2,549.40
CONTRACT SERVICES CP	71,150.64
CONTRACT SERVICES AGING	5,691,857.14
INDIRECT SALARIES	563,970.56
INDIRECT BENEFITS	258,689.95
INDIRECT TRAVEL	523.58
INDIRECT SUPPLIES	5,144.35
INDIRECT DUES, FEES, SUBSCRIPT	30,700.27
INDIRECT LEGAL FEES	11,761.01
INDIRECT PRINTING/PUBLISHING	6,313.91
INDIRECT OTHER	3,977.14
INDIRECT PROFESSIONAL DEVELOPM	9,882.21
INDIRECT COMPUTER SUPPLIES/SOF	36,902.46
INDIRECT BOARD TRAINING	4,517.84
INDIRECT EQUIP PURCHASE	19,446.62
INDIRECT EQUIP RENT/MAINT	7,034.72

INDIRECT POSTAGE EXPENSE	6,031.82
INDIRECT PHONE EXPENSE	33,155.51
INDIRECT EQUIP DEPRECIATION	831.01
INDIRECT AUDIT FEES	62,840.98
INDIRECT MEETING EXPENSE	12,754.27
INDIRECT OFFICE INSURANCE	47,296.77
INDIRECT COMPUTER SERVICE	27,360.86
INDIRECT II JANITORIAL	36,374.97
INDIRECT II UTILITIES ELECTRIC	55,452.30
INDIRECT II UTILITIES WATER	1,927.19
INDIRECT II UTILITIES SEWER	2,025.29
INDIRECT II GARBAGE/LANDFILL U	3,000.93
INDIRECT II BUILDING SUPPLIES	1,190.96
INDIRECT II LANDSCAPING EXPENS	15,885.19
INDIRECT II REPAIRS AND MAINT	21,817.58
INDIRECT II ELEVATOR REPAIRS/M	1,469.90
INDIRECT II PROPERTY INSURANCE	14,958.74
INDIRECT II DEPRECIATION BUILDI	62,626.00
INDIRECT II DEPRECIATION IMPRV	18,764.73
Total Expenses	<u>\$41,030,245.01</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>\$1,327,496.42</b>
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<b>Net Assets At Beginning Of Year</b>	<u><b>(\$2,042,851.63)</b></u>
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<b>Net Assets At End Of Year</b>	<u><u><b>(\$715,355.21)</b></u></u>
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**Bluegrass Area Development District**  
**Income Statement SubType**  
 (Revised Budget to Actual Comparison)  
 For the period of 4/1/2025 Through 4/30/2025  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$762.88	\$2,774,431.98	\$4,223,237.04	\$(1,448,805.06)	-34.3%
STATE REVENUE	4,383,451.54	34,758,468.75	34,664,815.32	93,653.43	0.3%
LOCAL REVENUE	100.00	100.00	2,612,680.62	(2,612,580.62)	-100.0%
LOCAL MATCH REVENUE	0.00	48,610.00	48,610.00	0.00	0.0%
<b>Net Revenues</b>	<b>\$4,384,314.42</b>	<b>\$37,581,610.73</b>	<b>\$41,549,342.98</b>	<b>\$(3,967,732.25)</b>	<b>-9.5%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$112,775.08	\$1,063,843.84	\$1,430,436.51	\$366,592.67	25.6%
DIRECT BENEFITS	71,768.94	722,248.62	721,992.71	(255.91)	0.0%
DIRECT ANNUAL LEAVE	6,925.23	67,229.28	62,984.62	(4,244.67)	-6.7%
DIRECT POSTAGE	782.90	5,869.62	11,500.00	5,630.38	49.0%
DIRECT PHONE	2,859.11	21,107.01	17,000.00	(4,107.01)	-24.2%
DIRECT TRAVEL	402.05	18,904.11	43,500.00	24,595.89	56.5%
DIRECT EQUIPMENT PURCHASE	17,745.00	65,203.66	7,000.00	(58,203.66)	-831.5%
DIRECT SUPPLIES	220.21	12,207.40	11,500.00	(707.40)	-6.2%
DIRECT COMPUTER SUPPLIES/SOFTWARE	4,309.69	40,926.71	50,000.00	9,073.29	18.1%
DIRECT FEES	28,927.50	289,478.08	334,000.00	44,521.92	13.3%
DIRECT LEGAL FEES	0.00	201.00	0.00	(201.00)	0.0%
DIRECT PRINTING & PUBLISHING	1,168.41	5,119.19	18,000.00	12,880.81	71.6%
DIRECT OTHER	322.19	3,498.36	47,000.00	43,501.64	92.6%
DIRECT MEETING EXPENSE	524.06	1,272.33	0.00	(1,272.33)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	(75.00)	16,460.95	36,000.00	19,539.05	54.3%
DIRECT VEHICLE MILEAGE EXPENSE	523.14	3,121.58	2,000.00	(1,121.58)	-56.1%
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>\$249,178.51</b>	<b>\$2,336,691.74</b>	<b>\$2,899,171.84</b>	<b>\$562,480.10</b>	<b>19.4%</b>
<b><u>Contract Goods and Services</u></b>					
CDO EMPLOYEE WAGES/LABOR	\$3,858,423.77	\$27,147,923.51	\$25,644,179.12	\$(1,503,744.39)	-5.9%
CDO EMPLOYEE BENEFITS	181,318.98	1,272,518.80	1,318,422.70	45,903.90	3.5%
CONTRACT SERVICES	635,366.57	5,691,857.14	10,404,324.23	4,712,467.09	45.3%
<b>Total Contract Goods and Services</b>	<b>\$4,675,109.32</b>	<b>\$34,112,299.45</b>	<b>\$37,366,926.05</b>	<b>\$3,254,626.60</b>	<b>8.7%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2025 Through 4/30/2025  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$55,215.86	\$661,120.45	\$679,197.00	\$18,076.55	2.7%
INDIRECT COST POOL II	12,905.31	135,484.17	146,051.00	10,566.83	7.2%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$68,121.17</u></b>	<b><u>\$796,604.62</u></b>	<b><u>\$825,248.00</u></b>	<b><u>\$28,643.38</u></b>	<b><u>3.5%</u></b>
<b>Total Expenses</b>	<b><u>\$4,992,409.00</u></b>	<b><u>\$37,245,595.81</u></b>	<b><u>\$41,091,345.89</u></b>	<b><u>\$3,845,750.08</u></b>	<b><u>9.4%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$(608,094.58)</u></b>	<b><u>\$336,014.92</u></b>	<b><u>\$457,997.09</u></b>	<b><u>\$(121,982.17)</u></b>	<b><u>-26.6%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2025 Through 4/30/2025  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$16,077.35	\$311,010.19	\$805,396.00	\$(494,385.81)	-61.4%
STATE REVENUE	0.00	570,061.16	484,339.00	85,722.16	17.7%
LOCAL REVENUE	60,940.38	622,803.80	571,670.00	51,133.80	8.9%
<b>Net Revenues</b>	<b>\$77,017.73</b>	<b>\$1,503,875.15</b>	<b>\$1,861,405.00</b>	<b>\$(357,529.85)</b>	<b>-19.2%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$47,485.03	\$476,240.49	\$751,839.68	\$275,599.19	36.7%
DIRECT BENEFITS	24,731.53	287,662.21	326,040.50	38,378.29	11.8%
DIRECT ANNUAL LEAVE	2,537.27	32,267.62	37,894.45	5,626.83	14.8%
DIRECT POSTAGE	0.00	8.78	260.00	251.22	96.6%
DIRECT PHONE	472.10	3,479.97	4,500.00	1,020.03	22.7%
DIRECT TRAVEL	627.72	6,380.64	8,500.00	2,119.36	24.9%
DIRECT EQUIPMENT PURCHASE	22,378.50	29,419.31	6,000.00	(23,419.31)	-390.3%
DIRECT SUPPLIES	0.00	901.45	2,100.00	1,198.55	57.1%
DIRECT COMPUTER SUPPLIES/SOFTWARE	1,897.64	3,181.76	7,500.00	4,318.24	57.6%
DIRECT FEES	105.03	5,343.52	1,500.00	(3,843.52)	-256.2%
DIRECT LEGAL FEES	0.00	1,011.00	0.00	(1,011.00)	0.0%
DIRECT PRINTING & PUBLISHING	74.43	1,046.79	2,500.00	1,453.21	0.0
DIRECT OTHER	525.47	4,707.58	3,500.00	(1,207.58)	-34.5%
DIRECT MEETING EXPENSE	0.00	106.94	0.00	(106.94)	0.0%
DIRECT PROFESSIONAL DEVELOPMENT	0.00	24,719.83	25,500.00	780.17	3.1%
DIRECT VEHICLE MILEAGE EXPENSE	(531.25)	(3,267.91)	(1,570.00)	1,697.91	-108.1%
<b>Total Program Expenses</b>	<b>\$100,303.47</b>	<b>\$873,209.98</b>	<b>\$1,176,064.63</b>	<b>\$302,854.65</b>	<b>25.8%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$11,650.64	\$71,150.64	\$169,280.00	98,129.36	58.0%
<b>Total Contract Goods and Services</b>	<b>\$11,650.64</b>	<b>\$71,150.64</b>	<b>\$169,280.00</b>	<b>\$98,129.36</b>	<b>58.0%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2025 Through 4/30/2025  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$21,076.05	\$282,757.68	\$347,245.23	\$64,487.55	18.6%
INDIRECT COST POOL II	5,005.99	57,945.95	72,503.28	14,557.33	20.1%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$26,082.04</u></b>	<b><u>\$340,703.63</u></b>	<b><u>\$419,748.51</u></b>	<b><u>\$79,044.88</u></b>	<b><u>18.8%</u></b>
<b>Total Expenses</b>	<b><u>\$138,036.15</u></b>	<b><u>\$1,285,064.25</u></b>	<b><u>\$1,765,093.14</u></b>	<b><u>\$480,028.89</u></b>	<b><u>27.2%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$(61,018.42)</u></b>	<b><u>\$218,810.90</u></b>	<b><u>\$96,311.86</u></b>	<b><u>\$122,499.04</u></b>	<b><u>127.2%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2025 Through 4/30/2025  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$120,005.16	\$2,094,030.20	\$3,209,720.00	\$(1,115,689.80)	-34.8%
STATE REVENUE	0.00	428,571.42	571,428.57	142,857.15	0.0%
LOCAL REVENUE	0.00	14,248.68	0.00	(14,248.68)	0.0%
<b>Net Revenues</b>	<b>\$120,005.16</b>	<b>\$2,536,850.30</b>	<b>\$3,781,148.57</b>	<b>\$(987,081.33)</b>	<b>-26.1%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$39,544.29	\$327,093.39	\$482,307.00	\$155,213.61	32.2%
DIRECT BENEFITS	23,565.22	224,647.49	263,749.00	39,101.51	14.8%
DIRECT ANNUAL LEAVE	2,421.09	22,614.51	28,265.00	5,650.49	20.0%
DIRECT POSTAGE	0.00	0.69	500.00	499.31	99.9%
DIRECT PHONE	1,819.11	15,920.38	15,500.00	(420.38)	-2.7%
DIRECT TRAVEL	121.80	813.38	2,000.00	1,186.62	59.3%
DIRECT COMMITTEE/BOARD TRAVEL	447.02	11,283.75	8,000.00	(3,283.75)	-41.0%
DIRECT EQUIPMENT PURCHASE	0.00	0.00	3,000.00	3,000.00	100.0%
DIRECT SUPPLIES	647.89	6,250.36	1,000.00	(5,250.36)	-525.0%
DIRECT COMPUTER SUPPLIES/SOFTWARE	1,059.48	62,469.52	35,000.00	(27,469.52)	-78.5%
DIRECT FEES	0.00	11,614.44	13,400.00	1,785.56	13.3%
DIRECT PRINTING & PUBLISHING	544.99	7,793.81	10,000.00	2,206.19	22.1%
DIRECT OTHER	63.76	3,237.52	5,000.00	1,762.48	35.2%
DIRECT PROFESSIONAL DEVELOPMENT	1,348.57	13,985.18	4,500.00	(9,485.18)	-210.8%
DIRECT VEHICLE MILEAGE EXPENSE	0.00	108.79	25,000.00	24,891.21	99.6%
<b>Total Program Expenses</b>	<b>\$71,583.22</b>	<b>\$707,833.21</b>	<b>\$897,221.00</b>	<b>\$189,387.79</b>	<b>21.1%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$132,850.32	\$1,178,814.40	\$2,261,217.57	\$(80,615.12)	(10.7)%
CAREER CENTER	24,584.21	149,151.41	320,000.00	170,848.59	53.4%
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>\$157,434.53</b>	<b>\$1,330,515.21</b>	<b>\$2,587,217.57</b>	<b>\$93,684.07</b>	<b>3.6%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2025 Through 4/30/2025  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$19,365.24	\$204,226.37	\$245,518.00	\$41,291.63	16.8%
INDIRECT COST POOL II	4,453.74	41,852.41	51,192.00	9,339.59	18.2%
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$23,818.98</u></b>	<b><u>\$246,078.78</u></b>	<b><u>\$296,710.00</u></b>	<b><u>\$50,631.22</u></b>	<b><u>17.1%</u></b>
<b>Total Expenses</b>	<b><u>\$252,836.73</u></b>	<b><u>\$2,284,427.20</u></b>	<b><u>\$3,781,148.57</u></b>	<b><u>\$1,496,721.37</u></b>	<b><u>39.6%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$(132,831.57)</u></b>	<b><u>\$252,423.10</u></b>	<b><u>\$0.00</u></b>	<b><u>\$252,423.10</u></b>	<b><u>0.0%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 4/1/2025 Through 4/30/2025  
**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	19,565.26	177,289.61	84,000.00	93,289.61	111.1
LOCAL REVENUE - RENT	7,471.90	74,719.00	89,662.80	(14,943.80)	(16.7)
LOCAL REVENUE - BLUEGRASS CAT	630.65	325,143.93	159,014.60	166,129.33	104.5
<b>Net Revenues</b>	<b>\$27,667.81</b>	<b>\$735,405.25</b>	<b>\$490,930.11</b>	<b>\$244,475.14</b>	<b>49.8%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$0.00	\$0.00	\$40,000.00	\$40,000.00	100.0%
DIRECT BENEFITS	0.00	2,785.95	0.00	(2,785.95)	0.0
DIRECT POSTAGE	0.00	13.02	0.00	(13.02)	0.0
DIRECT COMMITTEE/BOARD TRAVEL	1,502.38	2,558.49	0.00	(2,558.49)	0.0
DIRECT FEES	41.14	6,371.32	0.00	(6,371.32)	0.0
DIRECT OTHER	95.00	1,069.41	20,000.00	18,930.59	94.7
DIRECT MEETING EXPENSE	30.00	1,815.01	0.00	(1,815.01)	0.0
DIRECT PROFESSIONAL DEVELOPMENT	1,198.39	11,127.57	0.00	(11,127.57)	0.0
DIRECT VEHICLE MILEAGE EXPENSE	0.00	2.15	0.00	(2.15)	0.0
TENANT BUILDING COSTS	2,027.87	23,195.30	50,000.00	26,804.70	53.6
<b>Total Program Expenses</b>	<b>\$4,894.78</b>	<b>\$48,938.22</b>	<b>\$110,000.00</b>	<b>\$61,061.78</b>	<b>55.5%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$14,505.00	\$164,976.94	\$159,014.60	\$(5,962.34)	(3.7)%
<b>Total Contract Goods and Services</b>	<b>\$14,505.00</b>	<b>\$164,976.94</b>	<b>\$159,014.60</b>	<b>\$(5,962.34)</b>	<b>(3.7)%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$(22.78)	\$1,031.34	\$0.00	\$(1,031.34)	0.0%
INDIRECT COST POOL II	(2.21)	211.25	0.00	(211.25)	0.0
<b>Total General &amp; Administrative Expenses</b>	<b>\$(24.99)</b>	<b>\$1,242.59</b>	<b>\$0.00</b>	<b>\$(1,242.59)</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>\$19,374.79</b>	<b>\$215,157.75</b>	<b>\$269,014.60</b>	<b>\$53,856.85</b>	<b>20.0%</b>
<b>Net Income (Loss)</b>	<b>\$8,293.02</b>	<b>\$520,247.50</b>	<b>\$221,915.51</b>	<b>\$298,331.99</b>	<b>134.4%</b>