

**Bluegrass Area Development District**  
**Statement of Financial Position**  
**As of 8/31/2025**

**Assets**

**Current Assets**

CASH OPERATING	\$223,079.47	
CASH AGING	138,250.93	
CASH WIOA	723,157.36	
CASH PAYROLL	(30.00)	
INVESTMENTS MM	644,854.64	
INVESTMENTS CD	342,575.78	
CASH BLUEGRASS CAT	119,997.07	
CASH CDO OPERATING	4,401,438.04	
CASH TENANT	7,285.35	
PREPAID EXPENSE	17,375.23	
A/R FEDERAL	2,151,696.67	
A/R STATE	643,583.58	
A/R LOCAL	454,807.76	
A/R OTHER	119,872.21	
REIMBURSABLE RECEIVABLE	(3,121.88)	
LEASE RECEIVABLE	254,996.00	
ALLOWANCE FOR BAD DEBT	(6,180.93)	
TRANSFER/CLEARING	427,920.15	
Total Current Assets	\$10,661,557.43	\$10,661,557.43

**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	(409,570.64)	
ACCUMULATED DEPRECIATION AGING SOFTWARE	(45,200.00)	
ACCUMULATED DEPRECIATION GIS SOFTWARE	(15,126.44)	
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	445,132.63	
ACCUMULATED DEPRECIATION BUILDING	(732,612.66)	
ACCUMULATED DEPRECIATION PARKING LOT	(54,150.30)	
ACCUMULATED DEPRECIATION BUILDING HVAC	(113,547.49)	
ACCUMULATED DEPRECIATION BUILDING IMPROV	(122,141.18)	
Total Property & Equipment	\$2,136,117.66	\$2,136,117.66

**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		\$2,856,413.00
<b>Total Assets</b>		<b>\$15,654,088.09</b>
<b><u>Liabilities and Net Assets</u></b>		
<b><u>Current Liabilities</u></b>		
ACCOUNTS PAYABLE OPERATING	\$8,673.74	
ACCOUNTS PAYABLE AGING	1,169,083.30	
ACCOUNTS PAYABLE WIOA	243,142.24	
ACCOUNTS PAYABLE CDO	1,423,340.10	
INTEREST PAYABLE AGING	18,894.86	
INTEREST PAYABLE WIOA	39,415.90	
FICA PAYABLE	0.13	
CITY WITHHOLDING TAXES PAYABLE	7,690.19	
COUNTY SCHOOL TAX PAYABLE	1,120.21	
125 VOUCHER DEDUCTION PAYABLE	(2,864.74)	
MISCELLANEOUS WITHHOLDINGS	(466.72)	
IRS 457 EMPLOYEE WITHHOLDINGS	(1,270.02)	
PENSION CERS EMPLOYEE	83,268.82	
WELLNESS PAYABLE	29,057.07	
AFLAC PAYABLE	(423.79)	
VISION INSURANCE PAYABLE	(808.71)	
DENTAL INSURANCE PAYABLE	(4,276.33)	
HEALTH INSURANCE PAYABLE	(37,508.86)	
LIFE INSURANCE PAYABLE	(2.96)	
ANNUAL LEAVE PAYABLE	383,540.86	
HOLIDAY LEAVE PAYABLE	10,337.21	
UNEMPLOYMENT COMPENSATION PAYABLE	(892.73)	
SICK LEAVE PAYABLE	20,672.69	
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	(1,143.75)	
BACKGROUND CHECKS CDO	4,219.80	
BACKGROUND CHECKS KARES	(5,778.47)	
Total Current Liabilities		\$3,600,427.77

**Bluegrass Area Development District**  
Statement of Financial Position  
As of 8/31/2025

**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	\$11,092,401.08	\$11,092,401.08

**Total Liabilities** \$14,692,828.85

**Net Assets**

FUND BALANCE	(\$348,727.22)	
Current Year FUND BALANCE	1,309,986.46	
	\$961,259.24	

**Total Net Assets** \$961,259.24

**Total Liabilities and Net Assets** \$15,654,088.09

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 8/1/2025 through 8/31/2025

**Revenues**

FEDERAL REVENUE	\$422,694.63
STATE REVENUE	3,822,067.42
LOCAL REVENUE	33,747.50
LOCAL REVENUE - INTEREST/OTHER	22,082.41
LOCAL REVENUE - RENT	7,471.90
Total Revenues	\$4,308,063.86

**Expenses**

DIRECT SALARIES	\$214,634.96
DIRECT SALARIES CDO	2,707,046.52
DIRECT BENEFITS	137,058.58
DIRECT BENEFITS CDO	118,334.57
DIRECT ANNUAL LEAVE	12,898.82
DIRECT POSTAGE	763.76
DIRECT PHONE	3,989.79
DIRECT TRAVEL	3,862.56
DIRECT COMMITTEE/BOARD TRAVEL	695.00
DIRECT SUPPLIES	439.30
DIRECT COMPUTER SUPPLIES/SOFTW	5,960.18
DIRECT FEES	39,611.89
DIRECT PRINTING & PUBLISHING	2,401.26
DIRECT OTHER	(2,324.02)
DIRECT MEETING EXPENSE	195.00
DIRECT PROFESSIONAL DEVELOP	22,429.24
TENANT BUILDING COSTS	1,570.02
C/S CONTRACTS	169,254.70
C/S CAREER CENTER	25,402.97
CONTRACT SERVICES CP	13,350.00
CONTRACT SERVICES AGING	854,461.26
INDIRECT SALARIES	64,527.78
INDIRECT BENEFITS	27,616.52
INDIRECT TRAVEL	0.01
INDIRECT SUPPLIES	1,757.62
INDIRECT DUES, FEES, SUBSCRIPT	4,915.14
INDIRECT LEGAL FEES	1,000.01
INDIRECT PRINTING/PUBLISHING	261.15
INDIRECT OTHER	493.24
INDIRECT PROFESSIONAL DEVELOPM	1,617.82
INDIRECT COMPUTER SUPPLIES/SOF	7,010.61
INDIRECT BOARD TRAINING	0.02
INDIRECT EQUIP PURCHASE	(0.04)
INDIRECT EQUIP RENT/MAINT	635.04
INDIRECT POSTAGE EXPENSE	(13.80)
INDIRECT PHONE EXPENSE	4,745.27
INDIRECT EQUIP DEPRECIATION	23.29
INDIRECT OFFICE INSURANCE	0.03
INDIRECT COMPUTER SERVICE	2,422.52
INDIRECT II JANITORIAL	3,681.12
INDIRECT II UTILITIES ELECTRIC	4,770.62
INDIRECT II UTILITIES WATER	228.67
INDIRECT II UTILITIES SEWER	229.46
INDIRECT II GARBAGE/LANDFILL U	337.26
INDIRECT II BUILDING SUPPLIES	87.24

**Bluegrass Area Development District**  
Statement of Activities  
For the period of 8/1/2025 through 8/31/2025

INDIRECT II LANDSCAPING EXPENS	591.40
INDIRECT II REPAIRS AND MAINTEN	871.26
INDIRECT II PROPERTY INSURANCE	(0.03)
INDIRECT II DEPRECIATION BUILDI	6,262.67
INDIRECT II DEPRECIATION IMPRV	3,632.75
Total Expenses	\$4,469,741.01

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

Total Other Revenues (Expenses) & Gains (Losses)	\$0.00
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**Change In Net Assets** (\$161,677.15)

**Net Assets At Beginning Of Period** \$1,122,936.39

**Net Assets At End Of Period** \$961,259.24

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 8/31/2025**

**Revenues**

FEDERAL REVENUE	\$614,969.40
STATE REVENUE	8,161,679.39
LOCAL REVENUE	91,407.50
LOCAL REVENUE - CONTRIBUTIONS	158,252.71
LOCAL REVENUE - INTEREST/OTHER	44,725.90
LOCAL REVENUE - RENT	14,943.80
Total Revenues	\$9,085,978.70

**Expenses**

DIRECT SALARIES	\$354,754.78
DIRECT SALARIES CDO	5,314,617.41
DIRECT BENEFITS	218,661.59
DIRECT BENEFITS CDO	234,712.56
DIRECT ANNUAL LEAVE	21,835.80
DIRECT POSTAGE	1,694.65
DIRECT PHONE	4,684.59
DIRECT TRAVEL	6,453.91
DIRECT COMMITTEE/BOARD TRAVEL	945.00
DIRECT EQUIPMENT PURCHASE	4,421.65
DIRECT SUPPLIES	1,092.49
DIRECT COMPUTER SUPPLIES/SOFTW	87,404.79
DIRECT FEES	44,264.31
DIRECT PRINTING & PUBLISHING	3,989.85
DIRECT OTHER	3,345.81
DIRECT MEETING EXPENSE	255.91
DIRECT PROFESSIONAL DEVELOP	32,605.31
DIRECT GIS MILEAGE EXPENSE	(24.94)
RECOUPMENT EXPENSE	17,634.45
TENANT BUILDING COSTS	6,473.58
C/S CONTRACTS	177,739.70
C/S CAREER CENTER	18,536.59
CONTRACT SERVICES CP	13,350.00
CONTRACT SERVICES AGING	878,762.64
INDIRECT SALARIES	102,162.70
INDIRECT BENEFITS	60,934.39
INDIRECT TRAVEL	56.75
INDIRECT SUPPLIES	1,787.74
INDIRECT DUES, FEES, SUBSCRIPT	21,058.81
INDIRECT LEGAL FEES	1,000.01
INDIRECT PRINTING/PUBLISHING	71.05
INDIRECT OTHER	813.73
INDIRECT PROFESSIONAL DEVELOPM	1,817.82
INDIRECT COMPUTER SUPPLIES/SOF	7,890.49
INDIRECT BOARD TRAINING	1,197.96
INDIRECT EQUIP PURCHASE	2,849.71
INDIRECT EQUIP RENT/MAINT	1,905.04
INDIRECT POSTAGE EXPENSE	1,686.00
INDIRECT PHONE EXPENSE	5,447.77

**Bluegrass Area Development District**  
**Statement of Activities (YTD)**  
**As of 8/31/2025**

INDIRECT EQUIP DEPRECIATION	46.50
INDIRECT MEETING EXPENSE	310.50
INDIRECT OFFICE INSURANCE	48,619.62
INDIRECT COMPUTER SERVICE	11,421.58
INDIRECT II JANITORIAL	7,064.14
INDIRECT II UTILITIES ELECTRIC	9,363.86
INDIRECT II UTILITIES WATER	426.70
INDIRECT II UTILITIES SEWER	412.81
INDIRECT II GARBAGE/LANDFILL U	966.55
INDIRECT II BUILDING SUPPLIES	87.24
INDIRECT II LANDSCAPING EXPENS	1,182.83
INDIRECT II REPAIRS AND MAINT	2,614.62
INDIRECT II ELEVATOR REPAIRS/M	131.12
INDIRECT II PROPERTY INSURANCE	15,868.52
INDIRECT II DEPRECIATION BUILDI	12,525.23
INDIRECT II DEPRECIATION IMPRV	6,058.02
Total Expenses	\$7,775,992.24

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

Total Other Revenues (Expenses) & Gains (Losses)	\$0.00
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**Change In Net Assets** \$1,309,986.46

**Net Assets At Beginning Of Year** (\$348,727.22)

**Net Assets At End Of Year** \$961,259.24

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 8/1/2025 Through 8/31/2025  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$227,672.69	\$346,059.92	\$4,481,368.00	\$(4,135,308.08)	(0.9)%
STATE REVENUE	3,822,067.42	7,797,711.14	39,684,505.00	(31,886,793.86)	(0.8)
LOCAL REVENUE	0.00	57,210.00	58,000.00	(790.00)	(0.0)
<b>Net Revenues</b>	<b>\$4,049,740.11</b>	<b>\$8,200,981.06</b>	<b>\$44,223,873.00</b>	<b>\$(36,022,891.94)</b>	<b>(0.8)%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$126,584.86	\$208,672.45	\$1,618,368.58	\$1,409,696.13	0.9%
DIRECT BENEFITS	81,242.11	130,891.25	874,947.84	744,056.59	0.9
DIRECT ANNUAL LEAVE	7,807.87	13,167.85	85,364.57	72,196.72	0.8
DIRECT POSTAGE	761.32	1,692.21	11,000.00	9,307.79	0.8
DIRECT PHONE	1,901.43	1,982.87	26,000.00	24,017.13	0.9
DIRECT TRAVEL	2,852.67	4,733.64	37,000.00	32,266.36	0.9
DIRECT EQUIPMENT PURCHASE	0.00	0.00	25,000.00	25,000.00	1.0
DIRECT SUPPLIES	439.30	1,092.49	20,000.00	18,907.51	0.9
DIRECT COMPUTER SUPPLIES/SOFTWARE	1,219.40	82,544.01	190,000.00	107,455.99	0.6
DIRECT FEES	29,075.00	33,720.00	356,600.00	322,880.00	0.9
DIRECT PRINTING & PUBLISHING	721.35	1,689.74	7,000.00	5,310.26	0.8
DIRECT OTHER	658.40	980.60	7,000.00	6,019.40	0.9
DIRECT MEETING EXPENSE	0.00	60.91	1,500.00	1,439.09	1.0
DIRECT PROFESSIONAL DEVELOPMENT	9,961.36	12,529.62	34,400.00	21,870.38	0.6
DIRECT VEHICLE MILEAGE EXPENSE	157.81	309.17	4,000.00	3,690.83	0.9
DIRECT BAD DEBT EXPENSE	0.00	0.00	113,329.32	113,329.32	1.0
DIRECT RECOUPMENT EXPENSE	0.00	17,634.45	160,000.00	142,365.55	0.9
<b>Total Program Expenses</b>	<b>\$263,382.88</b>	<b>\$511,701.26</b>	<b>\$3,571,510.31</b>	<b>\$3,059,809.05</b>	<b>0.9%</b>
<b><u>Contract Goods and Services</u></b>					
CDO EMPLOYEE WAGES/LABOR	\$2,707,046.52	\$5,314,617.41	\$33,577,508.00	\$28,262,890.59	0.8%
CDO EMPLOYEE BENEFITS	118,334.57	234,712.56	157,023.00	(77,689.56)	(0.5)
CONTRACT SERVICES	854,461.26	878,762.64	4,691,081.00	3,812,318.36	0.8
<b>Total Contract Goods and Services</b>	<b>\$3,679,842.35</b>	<b>\$6,428,092.61</b>	<b>\$38,425,612.00</b>	<b>\$31,997,519.39</b>	<b>0.8%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 8/1/2025 Through 8/31/2025  
**Program: Aging**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$74,407.91	\$165,946.22	\$988,169.00	\$822,222.78	0.8%
INDIRECT COST POOL II	12,182.49	33,577.37	243,886.00	210,308.63	0.9
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$86,590.40</u></b>	<b><u>\$199,523.59</u></b>	<b><u>\$1,232,055.00</u></b>	<b><u>\$1,032,531.41</u></b>	<b><u>0.8%</u></b>
<b>Total Expenses</b>	<b><u>\$4,029,815.63</u></b>	<b><u>\$7,139,317.46</u></b>	<b><u>\$43,229,177.31</u></b>	<b><u>\$36,089,859.85</u></b>	<b><u>0.8%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$19,924.48</u></b>	<b><u>\$1,061,663.60</u></b>	<b><u>\$994,695.69</u></b>	<b><u>\$66,967.91</u></b>	<b><u>0.1%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 8/1/2025 Through 8/31/2025  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$60,198.00	\$60,198.00	\$805,396.00	\$450.00	0.0%
STATE REVENUE	0.00	0.00	484,339.00	(484,339.00)	(1.0)
LOCAL REVENUE	33,747.50	34,197.50	564,475.00	(530,277.50)	(0.9)
<b>Net Revenues</b>	<b>\$93,945.50</b>	<b>\$94,395.50</b>	<b>\$1,854,210.00</b>	<b>\$(1,014,166.50)</b>	<b>(0.5)%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$49,471.28	\$82,087.66	\$736,518.84	\$654,431.18	0.9%
DIRECT BENEFITS	29,867.50	46,617.97	315,400.50	268,782.53	0.9
DIRECT ANNUAL LEAVE	2,539.96	4,398.40	27,972.16	23,573.76	0.8
DIRECT POSTAGE	2.44	2.44	100.00	97.56	1.0
DIRECT PHONE	414.75	414.75	4,500.00	4,085.25	0.9
DIRECT TRAVEL	1,123.29	1,720.27	8,500.00	6,779.73	0.8
DIRECT EQUIPMENT PURCHASE	0.00	4,421.65	5,000.00	578.35	0.1
DIRECT SUPPLIES	0.00	0.00	2,000.00	2,000.00	1.0
DIRECT COMPUTER SUPPLIES/SOFTWARE	2,169.75	2,289.75	10,000.00	7,710.25	0.8
DIRECT FEES	6.91	14.33	6,000.00	5,985.67	1.0
DIRECT PRINTING & PUBLISHING	157.91	158.11	2,500.00	2,341.89	0.9
DIRECT OTHER	430.75	609.86	3,500.00	2,890.14	0.8
DIRECT MEETING EXPENSE	0.00	0.00	150.00	150.00	1.0
DIRECT PROFESSIONAL DEVELOPMENT	7,998.37	12,052.24	27,000.00	14,947.76	0.6
DIRECT VEHICLE MILEAGE EXPENSE	(157.81)	(334.11)	(3,921.00)	(3,586.89)	0.9
<b>Total Program Expenses</b>	<b>\$94,025.10</b>	<b>\$154,453.32</b>	<b>\$1,145,220.50</b>	<b>\$990,767.18</b>	<b>0.9%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$13,350.00	\$13,350.00	\$120,000.00	\$106,650.00	0.9%
<b>Total Contract Goods and Services</b>	<b>\$13,350.00</b>	<b>\$13,350.00</b>	<b>\$120,000.00</b>	<b>\$106,650.00</b>	<b>0.9%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 8/1/2025 Through 8/31/2025  
**Program: Community Planning**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$28,596.21	\$62,899.14	\$414,672.20	\$351,773.06	0.8%
INDIRECT COST POOL II	4,709.44	12,726.92	102,894.49	90,167.57	0.9
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$33,305.65</u></b>	<b><u>\$75,626.06</u></b>	<b><u>\$517,566.69</u></b>	<b><u>\$441,940.63</u></b>	<b><u>0.9%</u></b>
<b>Total Expenses</b>	<b><u>\$140,680.75</u></b>	<b><u>\$243,429.38</u></b>	<b><u>\$1,782,787.19</u></b>	<b><u>\$1,433,286.16</u></b>	<b><u>0.8%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$(46,735.25)</u></b>	<b><u>\$(149,033.88)</u></b>	<b><u>\$71,422.81</u></b>	<b><u>\$1,433,286.16</u></b>	<b><u>20.1%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 8/1/2025 Through 8/31/2025  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>Revenues</u></b>					
FEDERAL REVENUE	\$134,823.94	\$208,711.48	\$4,293,957.43	\$(4,085,245.95)	(1.0)%
STATE REVENUE	0.00	363,968.25	571,428.57	(207,460.32)	(0.4)
<b>Net Revenues</b>	<b>\$134,823.94</b>	<b>\$572,679.73</b>	<b>\$4,865,386.00</b>	<b>\$(4,292,706.27)</b>	<b>(0.9)%</b>
<b><u>Program Expenses</u></b>					
DIRECT SALARIES	\$38,578.82	\$63,994.67	\$528,747.10	\$464,752.43	0.9%
DIRECT BENEFITS	25,948.97	41,152.37	261,179.22	220,026.85	0.8
DIRECT ANNUAL LEAVE	2,550.99	4,269.55	29,722.72	25,453.17	0.9
DIRECT POSTAGE	0.00	0.00	50.00	50.00	1.0
DIRECT PHONE	1,660.10	2,273.46	19,000.00	16,726.54	0.9
DIRECT TRAVEL	(113.40)	0.00	1,000.00	1,000.00	1.0
DIRECT COMMITTEE/BOARD TRAVEL	695.00	945.00	14,000.00	13,055.00	0.9
DIRECT EQUIPMENT PURCHASE	0.00	0.00	1,000.00	1,000.00	1.0
DIRECT SUPPLIES	0.00	0.00	6,000.00	6,000.00	1.0
DIRECT COMPUTER SUPPLIES/SOFTWARE	2,571.03	2,571.03	75,000.00	72,428.97	1.0
DIRECT FEES	10,529.98	10,529.98	14,000.00	3,470.02	0.2
DIRECT PRINTING & PUBLISHING	1,522.00	2,142.00	10,000.00	7,858.00	0.8
DIRECT OTHER	1,350.00	1,673.75	5,000.00	3,326.25	0.7
DIRECT MEETING EXPENSE	195.00	195.00	4,500.00	4,305.00	1.0
DIRECT PROFESSIONAL DEVELOPMENT	3,730.05	5,404.09	25,000.00	19,595.91	0.8
<b>Total Program Expenses</b>	<b>\$89,218.54</b>	<b>\$135,150.90</b>	<b>\$994,199.04</b>	<b>\$859,048.14</b>	<b>0.9%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$169,254.70	\$169,254.70	\$3,155,107.00	\$2,985,852.30	0.9%
CAREER CENTER	25,402.97	18,536.59	320,000.00	301,463.41	0.9
JOB FAIR	0.00	0.00	2,000.00	2,000.00	1.0
EMPLOYERS ASSESSMENTS	0.00	0.00	3,000.00	3,000.00	1.0
<b>Total Contract Goods and Services</b>	<b>\$194,657.67</b>	<b>\$187,791.29</b>	<b>\$3,480,107.00</b>	<b>\$3,292,315.71</b>	<b>0.9%</b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 8/1/2025 Through 8/31/2025  
**Program: WIOA**

	Current Actual	Year To Date Actual	Budget	Variance	%
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$23,161.12	\$51,385.82	\$313,812.57	\$262,426.75	0.8%
INDIRECT COST POOL II	3,800.43	10,397.29	77,267.39	66,870.10	0.9
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$26,961.55</u></b>	<b><u>\$61,783.11</u></b>	<b><u>\$391,079.96</u></b>	<b><u>\$329,296.85</u></b>	<b><u>0.8%</u></b>
<b>Total Expenses</b>	<b><u>\$310,837.76</u></b>	<b><u>\$384,725.30</u></b>	<b><u>\$4,865,386.00</u></b>	<b><u>\$3,641,208.47</u></b>	<b><u>0.7%</u></b>
<b>Net Income (Loss)</b>	<b><u>\$(176,013.82)</u></b>	<b><u>\$187,954.43</u></b>	<b><u>\$0.00</u></b>	<b><u>\$3,641,208.47</u></b>	<b><u>0.0%</u></b>

**Bluegrass Area Development District**  
Income Statement SubType  
(Revised Budget to Actual Comparison)  
For the period of 8/1/2025 Through 8/31/2025  
**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	21,604.03	43,739.02	119,063.00	(75,323.98)	(0.6)
LOCAL REVENUE - RENT	7,471.90	14,943.80	82,191.00	7,471.90	0.0
LOCAL REVENUE - BLUEGRASS CAT	478.38	986.88	361,707.00	508.50	0.0
<b>Net Revenues</b>	<b>\$29,554.31</b>	<b>\$217,922.41</b>	<b>\$721,213.71</b>	<b>\$(67,343.58)</b>	<b>(0.1)%</b>
<b><u>Program Expenses</u></b>					
DIRECT PHONE	\$13.51	\$13.51	\$0.00	\$(13.51)	0.0%
DIRECT OTHER	(4,763.17)	81.60	\$45,770.00	45,688.40	0.0
DIRECT PROFESSIONAL DEVELOPMENT	739.46	2,619.36	0.00	(2,619.36)	0.0
TENANT BUILDING COSTS	1,570.02	6,473.58	34,313.00	27,839.42	0.0
<b>Total Program Expenses</b>	<b>\$(2,440.18)</b>	<b>\$9,188.05</b>	<b>\$80,083.00</b>	<b>\$70,894.95</b>	<b>0.9%</b>
<b><u>Contract Goods and Services</u></b>					
CONTRACTS	\$0.00	\$8,485.00	\$179,758.00	\$(8,485.00)	0.0%
<b>Total Contract Goods and Services</b>	<b>\$0.00</b>	<b>\$8,485.00</b>	<b>\$179,758.00</b>	<b>\$(8,485.00)</b>	<b>(0.0)%</b>
<b><u>General &amp; Administrative Expenses</u></b>					
INDIRECT COST POOL I	\$(0.11)	\$(0.11)	\$0.00	\$0.11	0.0%
INDIRECT COST POOL II	0.02	0.02	0.00	(0.02)	0.0
<b>Total General &amp; Administrative Expenses</b>	<b>\$(0.09)</b>	<b>\$(0.09)</b>	<b>\$0.00</b>	<b>\$0.09</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>\$(2,440.27)</b>	<b>\$17,672.96</b>	<b>\$259,841.00</b>	<b>\$62,410.04</b>	<b>0.2%</b>
<b>Net Income (Loss)</b>	<b>\$31,994.58</b>	<b>\$200,249.45</b>	<b>\$461,372.71</b>	<b>\$(4,933.54)</b>	<b>(0.0)%</b>