

Woodford County Fiscal Court

AMENDED AGENDA

Regular Meeting 2nd Floor Court Room

Tuesday, January 13, 2026 at 5:30 PM

1. Call To Order And Roll Call

2. Invocation And Pledge

3. Public Comment

4. Approval Of Minutes

Documents:

[MINUTES DECEMBER 9, 2025.PDF](#)

[MINUTES DECEMBER 19, 2025 SPECIAL MEETING.PDF](#)

5. Committee Reports

5.a. Contracts & Leases Committee

5.b. Personnel Order

6. Reports

6.a. Treasurer

- Quarterly Report

- Fiscal Court FY 2023-2024 Audit

Documents:

[FC QUARTERLY REPORT 12.31.2025.PDF](#)

[WOODFORD FC FYE 2024 AUDIT REPORT 12152025.PDF](#)

6.b. Ambulance

- Paramedic Contract

- 911 Billing Contract

6.c. County Clerk

- Quarterly Report

- 2026 Budget

- 2024 Audit

Documents:

[CC 2024WOODFORDFEC-AUDIT.PDF](#)
[CC 4TH QUARTERLY REPORT FOR 2025.PDF](#)
[CC BUDGET - 2026.PDF](#)

6.d. Sheriff's Office

- Vehicle Surplus Request
- Quarterly Report

Documents:

[SO VEHICLE SURPLUS.PDF](#)
[SO QUARTERLY REPORT.PDF](#)

6.e. Maintenance

- Facility Use Requests
- Quote for Maintenance Trailer

Documents:

[MN - KESC CARGO TRAILER FOR SALE.PDF](#)

7. General Orders And Unfinished Business

7.a. Board Appointments

7.b. Millville Sewer Line Project

Professional Services Agreement

Documents:

[ATTACHMENT A 1.10.2026.PDF](#)
[FINAL WC CONTRACT 121825 - 1.10.2026.PDF](#)
[MILLVILLE SEWER PROJECT - FSD COLLECTION ALTERNATIVE.PDF](#)

7.c. Big Sink Sidewalk Project

AECOM Invoice

Documents:

[CLIENT INV 2001098576_PN 60703837_12.24.2025.PDF](#)

7.d. Claims

Documents:

[1-13-26 BILL \(ASSET FORFEITURE ACCOUNT\).PDF](#)
[1-13-26 BILL LIST \(ASSET FORFEITURE ACCOUNT\).PDF](#)
[1-13-2026 BILL LIST.PDF](#)

7.e. Transfers

Documents:

[1-13-2026 TRANSFER LIST.PDF](#)
[12-31-2025 TRANSFER LIST \(EMAIL APPROVAL 12.29.25\).PDF](#)

7.f. Personnel Order

7.g. Proposed First Reading Of Ordinance 2025-20 - County Road System - Larland

8. New Business

8.a. 30,000 Trees By 2030 Initiative

8.b. Software Agreement

Documents:

[WOODFORD COUNTY FISCAL COURT MSP MANAGER AGREEMENT.PDF](#)

8.c. Xerox Lease Agreement - Coroner's Office

Documents:

[CR XEROX LEASE AGREEMENT.PDF](#)

9. Announcements

9.a. Magistrates

9.b. County Attorney

9.c. Judge/Executive

10. Adjournment

This agenda is subject to change. Public attendance is welcome. All meetings are livestreamed on the Woodford County, Kentucky Facebook page and YouTube channel.

FISCAL COURT REGULAR MEETING: Woodford County Courthouse
Tuesday, December 9, 2025, at 5:30 p.m.

PRESIDING: James Kay, Woodford County Judge/Executive

PRESENT: Magistrates Liles Taylor, John Gentry, Darrell Varner, Kelly Carl, Larry Blackford,
Mary Ann Gill via Zoom, and Jackie Brown

ABSENT: Magistrate William Downey

BROADBAND PROJECT REPORTS

Representatives from All Points Broadband and its contractor, Congruex, provided an update on the ARPA-funded broadband expansion project serving Woodford, Shelby, and Mercer counties. The project will install extensive underground fiber infrastructure to connect approximately 2,450 homes in Woodford County and 5,700 residents overall. Engineering is underway, with construction in Woodford County expected to begin in late January or early February 2026. The project is planned to be 80% substantially complete by September 30, 2026, with full completion by December 10, 2026. The team outlined construction methods, community notifications, hours of operation, and efforts to minimize disruption. Court members asked questions about underground utilities, project timelines, and service areas, and the contractor confirmed there have been no delays attributable to the county.

PUBLIC COMMENT

Jim Mansfield and Ben Stivers both spoke individually in regard to the proposed Planning and Zoning Text Amendment to Articles II and VII.

APPROVAL OF MINUTES

Judge/Executive Kay called for any additions, corrections, or amendments to the minutes for the Regular Meeting of November 25, 2025. Hearing none, these minutes stood approved as presented.

REPORTS

Proposed Second Reading of Ordinance 2025-17 Fire Protection District

At the request of the Woodford County Fire Chief, the court moved an unfinished business item—the proposed second reading of Ordinance 2025-17 regarding fire protection district building inspections—earlier on the agenda. There were no objections to the change.

1. A motion was made by Darrell Varner and seconded by John Gentry to approve the second reading of Ordinance 2025-17 adopting Kentucky Standards of Safety (Fire Prevention Code) and Enforcement Authority and to authorize the Judge/Executive to sign any and all documents related thereto. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

COMMITTEE REPORTS

The Budget and Finance Committee met prior to the Regular Meeting, December 9, 2025 with all members in attendance to review the 2026 budgets for the County Clerk's Office and the Sheriff's Office and unanimously recommended approval of both budgets as presented.

County Clerk's Annual Budget 2026

2. A motion was made by Kelly Carl and seconded by Darrell Varner to approve the annual budget for the Woodford County Clerk's Office as presented and recommended by the Budget and Finance Committee and to authorize the Judge/Executive to sign any and all documents required for the submittal of the County Clerk's annual budget. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

3. A motion was made by Kelly Carl and seconded by Darrell Varner to approve the Annual Order of Allowance for the Woodford County Clerk's Office as presented and recommended by the Budget and Finance Committee and to authorize the Judge/Executive to sign any and all documents required for the submittal of the County Clerk's annual budget. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Sheriff's Annual Budget 2026

4. A motion was made by Kelly Carl and seconded by Larry Blackford to approve the annual budget for the Woodford County Sheriff's Office as presented and recommended by the Budget and Finance Committee and to authorize the Judge/Executive to sign any and all documents required for the submittal of the Sheriff's annual budget. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

5. A motion was made by John Gentry and seconded by Kelly Carl to approve the Annual Order of Allowance for the Woodford County Sheriff's Office as presented and recommended by the Budget and Finance Committee and to authorize the Judge/Executive to sign any and all documents required for the submittal of the County Clerk's annual budget. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

The Budget and Finance Committee reported on a digital access program to digitize all Woodford County deed records, including historical records dating back to the county's earliest history. The committee recommended approval of the program to the full Fiscal Court.

Digital Access Program

6. A motion was made by Jackie Brown and seconded by Larry Blackford to approve the Digital Access Program as recommended by the County Clerk and the Budget and Finance Committee.

VOTING AYE: All Present

MOTION CARRIED

Immediately following the Budget and Finance Committee, the Ordinance Committee met with members Squire Blackford, Gill and Chairman Kay in attendance. The committee met to discuss several items. The court reviewed the addressing ordinance presented by GIS Director, Kenneth Johns, and continued that process of preparing an ordinance for a first reading in a future meeting. An update was provided on the Larland Estates road adoption, with dimensions being finalized so the first reading of the ordinance to adopt the road into the county system can occur on January 13.

The primary discussion focused on proposed Planning and Zoning text amendments to Articles II and VII forwarded from the Planning Commission. The Ordinance Committee voted 2 aye votes (Blackford, Gill)–1 nay vote (Kay) to recommend approval of the amendments to the full Fiscal Court. Concerns were raised by Judge/Executive Kay regarding the need for more complete data, the scope of the amendments, and the potential impact on farmers and in-family conveyance rules. Extensive discussion followed on growth management, farmland preservation, residential development pressures, and the accuracy of development data. It was agreed that additional information would be compiled and shared, and the matter will be taken up by the full Fiscal Court as a Committee of the whole on January 13, 2026.

REPORTS

Treasurer, Melody Traugott – Treasurer Traugott provided a report of the financial status through December 5, 2025, with a total cash amount of \$20,196,696.94, less ARPA restricted funds of \$3,622,706.96, less Sheriff asset forfeiture funds of \$549,682.33, less County Clerk storage fees of \$27,261.00, less opioid settlement funds of \$3,622,706.96, less payroll \$787,980.58, leaving an adjusted money market checking account balance of \$14,811,279.19.

Maintenance Supervisor, Rick Wade – Supervisor Wade addressed the court to request approval of a preventive maintenance agreement for county generators serving the detention center, EMS1, EMS2, and the senior citizens facility, noting the county’s significant investment in these assets and the importance of maintaining them in optimal condition.

7. A motion was made by John Gentry and seconded by Larry Blackford to approve the Preventative Maintenance Proposal from Nixon Power for the generators at the Detention Center, EMS Station 1 & 2 and the Senior Center for a term of 2-years at an annual rate of \$14,140 and to authorize the Judge/Executive to sign any and all documents related thereto. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Solid Waste and Recycling Director, Sherri McDaniel –Director Sherri McDaniel requested approval of a two-year contract extension with Rumpke under the existing agreement. She recommended Option B, which provides a flat monthly rate with no fuel surcharge to ensure stability and avoid quarterly rate fluctuations. Option B sets the rate at \$2,450 per month for the first year and \$2,550 per month for the second year. Discussion noted that fuel price volatility could cause billing uncertainty under Option A. Director McDaniel explained that this is the final allowable extension under the contract and that the service will be rebid at the end of the two-year period.

8. A motion was made by John Gentry and seconded by Jackie Brown to approve Option B in the contract renewal with Rumpke for an additional 2-years for residential collection as presented and recommended by the director of Solid Waste and Recycling and to authorize the Judge/Executive to sign any and all documents related thereto. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Animal Care and Control Personnel Request

9. A motion was made by Kelly Carl and seconded by John Gentry to advertise and begin the hiring process for an Animal Care and Control Officer as recommended by the ACC Supervisor.

VOTING AYE: All Present

MOTION CARRIED

GENERAL ORDERS AND UNFINISHED BUSINESS

Board Appointments

10. A motion was made by Jackie Brown and seconded by John Gentry to approve the recommendation made by the Judge/Executive to appoint Karen Isberg to the Planning Commission for a 4-year term effective January 1, 2026. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Claims

With no objection from the court, the claims due will be paid.

11. A motion was made by Kelly Carl and seconded by John Gentry to approve the claims from GovConnections, Inc. in the amount of \$2,537.22 and 3SI Security System in the amount of \$1,200.00 for the Sheriff's Office using asset forfeiture funds. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Transfers

12. A motion was made by Kelly Carl and seconded by Darrell Varner to approve the transfers as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Personnel Order

The court considered a personnel order regarding Scott Dean, lead mechanic for the Woodford County Road Department, who is serving as interim road supervisor. His leadership during recent snow events was recognized, along with the strong performance of the road department staff during the transition period. The court noted that state statute allows the appointment of an interim road supervisor for up to three months.

13. A motion was made by Jackie Brown and seconded by Larry Blackford to appoint Scott Dean as Interim Road Supervisor, not to exceed a term of 3-months as presented in the personnel order. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

14. A motion was made by Kelly Carl and seconded by John Gentry to approve the personnel order as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Crittenden Cabin Lease Agreement

15. A motion was made by Larry Blackford and seconded by John Gentry to approve the Lease Agreement between the Woodford County Fiscal Court and the Woodford County Historical Society for the Crittenden Cabin located at the Woodford County Park for a term of 1-year with automatic renewal and to authorize the Judge/Executive to sign any and all documents related thereto. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Millville Water Line Project – Judge/Executive Kay informed the court that the bid opening for the construction of the cleaner water project in Millville was held on the same day as this meeting, December 9, 2025. They will be reviewed and action may be taken at the Special December Bill Pay Meeting.

Big Sink Sidewalk Project

16. A motion was made by Darrell Varner and seconded by Larry Blackford to approve an application for additional TAP Funds for the Big Sink Sidewalk Project and to authorize the Judge/Executive to sign any and all documents required for the submittal of the application.

VOTING AYE: All Present

MOTION CARRIED

Proposed Second Reading of Ordinance 2025-19 Budget Amendment No. 4

17. A motion was made by Jackie Brown and seconded by Darrell Varner to approve the second reading of Ordinance 2025-19 Budget Amendment No. 4 realizing for unbudgeted receipts in the amount of \$1,110,877 for Paynes Depot Bridge FD15 Funds and authorize the Judge/Executive sign any and all documents related thereto. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

NEW BUSINESS

Training Incentive

18. A motion was made by Kelly Carl and seconded by Darrell Varner to approve the training incentive for County Clerk Sandra V. Jones for calendar year 2025 pursuant to KRS 64.5275(6) as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Amendment to KPDI Grant Agreement

19. A motion was made by Larry Blackford and seconded by Kelly Carl to approve the amendment to the grant agreement between the EDA, State of Property and Building Commissions, Woodford County Fiscal Court and the City of Versailles as presented for the 2nd round of KPDI funds and to authorize the Judge/Executive to sign same. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Adjournment

With no objection, the meeting adjourned at 6:30 p.m.

JAMES KAY
JUDGE/EXECUTIVE

ATTEST: _____
Jordan Molla-Coyle, Fiscal Court Clerk

SPECIAL FISCAL COURT MEETING: Woodford County Courthouse,
Friday, December 19, 2025 at 10:30 a.m.

PRESIDING: James Kay, Woodford County Judge/Executive

PRESENT: Magistrates Liles Taylor, John Gentry, Darrell Varner, Kelly Carl, William Downey,
Mary Ann Gill and Jackie Brown

ABSENT: Magistrate Larry Blackford

Claims - With no objection from the court, the claims due will be paid.

Transfers

1. A motion was made by Liles Taylor and seconded by Kelly Carl to approve the transfers and quarter end transfers as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Personnel Order

2. A motion was made by John Gentry and seconded by Mary Ann Gill to approve the personnel order as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

2026 Holiday List

3. A motion was made by Kelly Carl and seconded by John Gentry to approve the 2026 holiday list as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Fiscal Court Audit 2023-2024 – No action of the court was taken at this time.

Millville Water Line Project – Construction Bid

4. A motion was made by John Gentry and seconded by Liles Taylor to accept the bid from G&W Construction Co. Inc., in the amount of \$297,100 as presented and recommended by Kentucky Engineering Group and Frankfort Plant Board and to authorize the Judge/Executive to sign any and all documents related thereto. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Jack Jouett House – Alarm Monitoring Agreement

5. A motion was made by Mary Ann Gill and seconded by Darrell Varner to accept the proposal and scope of work from Integrated Protection Services in the amount of \$11,947 for fire alarm and burglary alerting systems at the historical site. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

6. A motion was made by Liles Taylor and seconded by Mary Ann Gill to approve the Alarm Monitoring Agreement between the Woodford County Fiscal Court and IPS for a term of 5-years effective January 5, 2025 for alarm monitoring services at the Jack Jouett House Historical Site for an annual charge in the amount of \$972 and to authorize the Judge/Executive to sign any and all documents related thereto. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Board Appointments

7. A motion was made by John Gentry and seconded by Darrell Varner to approve the recommendation from the Judge/Executive to reappoint JD Woods to the Architectural Review Board for a 2-year term set to expire December 31, 2027. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

8. A motion was made by Mary Ann Gill and seconded by Liles Taylor to approve the recommendation from the Judge/Executive to reappoint Wendall Shipp to the Human Rights Commission for a 3-year term effective December 1, 2025. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

2025 Fiscal Court Accomplishments

Advanced significant infrastructure projects, including:

- Millville sewer and waterline projects, with approval of engineering and interlocal agreements (first of its kind with the City of Frankfort).
- Payne's Depot Bridge project, securing over \$1 million in grant funding.
- Broadband expansion project, with a targeted completion date of December 2026.
- Clifton Boat Ramp improvement project funded through a Kentucky Fish and Wildlife grant.
- Incorporation of Larland Square Road into the county road system.
- Extensive paving season, including additional flood-related roadway repairs.

Continued major investments in parks and recreation, including:

- Ongoing enhancements at Huntertown Community Interpretive Park and pavilion grant approvals.
- Significant upgrades at Community Stadium, including turf, lighting, and sound system improvements.
- Improvements at the fairgrounds and revitalization and grand opening of Big Spring Park.

Addressed public safety and emergency management priorities:

- Responded to three declared states of emergency in 2025 (winter storm, February flooding, and historic April Kentucky River floods).
- Coordinated one of the largest disaster response and recovery efforts in Kentucky history.
- Continued flood recovery efforts, including debris removal, infrastructure restoration, and resident assistance.
- Launched a workforce pipeline partnership with Woodford County Public Schools for EMS.
- Purchased new ambulances, EMS equipment, law enforcement vehicles, and safety resources.
- Expanded storm shelter projects and dry hydrant installations.

Adopted and managed a \$61 million county budget:

- Lowered the county tax rate from 6.3 to 5.9.
- Approved a balanced budget with no new debt and a significant surplus.
- Maintained the lowest historic debt level in county history.
- Achieved clean financial audits.

Supported county employees through:

- Continued cost-of-living adjustments.
- Enhanced leave policies and employee benefits.
- County-funded increases in health insurance costs.

Increased investments in public safety and community services:

- Highest level of law enforcement funding in county history.
- Expanded opioid recovery efforts, including approval and use of net recovery devices.
- Continued support for EMS, corrections, emergency management, and county offices.

Advanced economic development and modernization efforts:

- Participated in the Yokohama building project, the largest joint city-county economic development initiative.
- Upgraded county technology, cybersecurity, websites, and internal systems.

Supported community programs, nonprofits, and quality-of-life initiatives:

- Funding assistance to senior services, farmers, veterans programs, food assistance organizations, housing initiatives, and cultural institutions.
- Supported numerous community events, festivals, races, and holiday celebrations throughout the county.

Received and utilized millions of dollars in state and federal grant funding to offset project costs.

Held multiple public hearings, including zoning map and text amendments, and accepted public comment at all regular meetings.

Adjournment

With no objection from the committee, the meeting was adjourned at 10:55 a.m.

JAMES KAY
JUDGE/EXECUTIVE

ATTEST: _____
Jordan Molla-Coyle, Fiscal Court Clerk

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

Cash Receipts Report

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Fund: GENERAL

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
01-0000-000	VOIDED CHECKS	\$0.00	\$0.00	\$0.00	\$3,427.80	\$(3,427.80)	-
01-4101-000	REAL ESTATE/SHERIFF	\$1,920,000.00	\$0.00	\$1,838,028.24	\$1,838,028.24	\$81,971.76	95.73%
01-4102-000	TNG PERSONAL PPTY SHERI	\$72,500.00	\$0.00	\$4,882.92	\$4,882.92	\$67,617.08	6.74%
01-4103-000	MOTOR VEHICLE CO CLERK	\$270,000.00	\$0.00	\$62,431.59	\$126,354.40	\$143,645.60	46.80%
01-4104-000	DELINQUENT TAX CO CLERK	\$23,700.00	\$0.00	\$89.37	\$15,935.10	\$7,764.90	67.24%
01-4112-000	FIRE HYDRANTS	\$1,700.00	\$0.00	\$1,580.00	\$1,580.00	\$120.00	92.94%
01-4120-000	TICKET SURCHARGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4130-000	BANK SHARES	\$120,000.00	\$0.00	\$10,497.76	\$10,497.76	\$109,502.24	8.75%
01-4131-000	FRANCHISE CORPORATION	\$55,000.00	\$0.00	\$8,656.51	\$10,873.54	\$44,126.46	19.77%
01-4132-000	DISTILLED SPIRITS	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00	0.00%
01-4134-000	PAYROLL TAX	\$9,000,000.00	\$0.00	\$2,136,766.45	\$4,404,821.44	\$4,595,178.56	48.94%
01-4135-000	DEED TRANSFER	\$220,000.00	\$0.00	\$48,393.00	\$120,564.96	\$99,435.04	54.80%
01-4138-000	ROOM TAX TRANSIENT	\$260,000.00	\$0.00	\$64,836.18	\$121,457.29	\$138,542.71	46.71%
01-4139-000	NET PROFITS LICENSE FEE	\$2,000,000.00	\$0.00	\$416,559.80	\$635,940.94	\$1,364,059.06	31.80%
01-4417-000	TELECOMMUNICATION TAXES	\$40,000.00	\$0.00	\$14,019.58	\$24,804.16	\$15,195.84	62.01%
01-4501-000	OMITTED PROPERTY TAX	\$15,000.00	\$0.00	\$17,510.57	\$17,510.57	\$(2,510.57)	116.74%
01-4509-1	STATE REIMB.BUS TRANSP	\$20,000.00	\$0.00	\$0.00	\$10,576.08	\$9,423.92	52.88%
01-4520-000	ELECTION EXPENSE REIMB	\$2,040.00	\$0.00	\$0.00	\$0.00	\$2,040.00	0.00%
01-4522-000	LEGAL PROCESS TAX	\$1,200.00	\$0.00	\$0.00	\$111.81	\$1,088.19	9.32%
01-4523-000	DOG LICENSES	\$7,000.00	\$0.00	\$600.00	\$1,062.00	\$5,938.00	15.17%
01-4532-000	SPACE RENTAL-AOC	\$57,007.90	\$0.00	\$14,251.97	\$28,503.95	\$28,503.95	50.00%

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

Cash Receipts Report

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Fund: GENERAL

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
01-4532-1	SPACE RENTAL/ANNEX-AOC	\$150,164.90	\$0.00	\$37,541.22	\$75,082.45	\$75,082.45	50.00%
01-4546-000	AG LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4548-000	CLERK FEES	\$1,000,000.00	\$0.00	\$164,891.53	\$416,262.10	\$583,737.90	41.63%
01-4549-000	SHERIFF FEES	\$1,200,000.00	\$0.00	\$838,795.91	\$938,483.84	\$261,516.16	78.21%
01-4561-000	COURT FACILITIES/AOC	\$1,880,750.00	\$0.00	\$9,242.00	\$20,719.50	\$1,860,030.50	1.10%
01-4566-000	POLICE REIMBURSEMENT	\$0.00	\$0.00	\$6,973.54	\$6,973.54	\$(6,973.54)	-
01-4602-000	SOLID WASTE RECEIPTS	\$300,000.00	\$0.00	\$48,376.00	\$100,018.00	\$199,982.00	33.34%
01-4602-4	RURAL GARBAGE COLLECTIO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4608-000	AMBULANCE SERVICE	\$1,000,000.00	\$0.00	\$353,135.00	\$643,770.00	\$356,230.00	64.38%
01-4612-000	ANIMAL CONTROL FEES	\$4,000.00	\$0.00	\$874.41	\$2,280.50	\$1,719.50	57.01%
01-4612-1	RABIES VOUCHERS	\$3,000.00	\$0.00	\$605.00	\$1,938.38	\$1,061.62	64.61%
01-4699-000	JACK JOUETT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4704-000	SURPLUS EQUIPMENT	\$0.00	\$0.00	\$12,402.26	\$12,402.26	\$(12,402.26)	-
01-4711-000	RENTALS/LEASES	\$16,881.00	\$0.00	\$800.00	\$8,941.00	\$7,940.00	52.96%
01-4711-2	JACK JOUETT HOUSE RENT	\$3,600.00	\$0.00	\$900.00	\$1,800.00	\$1,800.00	50.00%
01-4711-3	BGSC USAFE FEE	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
01-4711-4	FAIR ASSOCIATION RENT	\$8,600.00	\$0.00	\$0.00	\$0.00	\$8,600.00	0.00%
01-4712-000	COURTHOUSE RENTALS	\$4,800.00	\$0.00	\$800.00	\$2,000.00	\$2,800.00	41.67%
01-4713-000	RECYCLING RECEIPTS	\$50,000.00	\$0.00	\$12,377.35	\$25,275.55	\$24,724.45	50.55%
01-4725-000	DIVIDENDS	\$0.00	\$0.00	\$0.00	\$15,107.56	\$(15,107.56)	-
01-4726-000	INSURANCE PROCEEDS	\$15,000.00	\$0.00	\$0.00	\$1,911.58	\$13,088.42	12.74%

**Woodford County Fiscal Court
Financial Statement**

Cash Receipts Report

1/9/2026

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Fund: GENERAL

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
01-4727-1	REIMB/REFUND	\$140,000.00	\$0.00	\$255,350.21	\$331,128.17	\$(191,128.17)	236.52%
01-4727-10	STADIUM LIGHTING SUPPORT	\$125,000.00	\$0.00	\$0.00	\$0.00	\$125,000.00	0.00%
01-4727-11	FIELD HOUSE PARKING LOT SUPPORT	\$125,000.00	\$0.00	\$0.00	\$0.00	\$125,000.00	0.00%
01-4727-2	REIMB/STADIUM EXPENSE	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	0.00%
01-4727-3	EMS CAREER PATHWAY REIMB	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0.00%
01-4727-3	REIMB/SCHOOL BD FAC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4727-4	GIS - VERSAILLES SUPPORT	\$49,125.33	\$0.00	\$12,281.50	\$24,563.00	\$24,562.33	50.00%
01-4727-5	GIS - MIDWAY SUPPORT	\$12,281.33	\$0.00	\$3,070.33	\$6,140.66	\$6,140.67	50.00%
01-4727-6	GIS - P&Z SUPPORT	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	100.00%
01-4727-7	GIS - PVA SUPPORT	\$10,000.00	\$0.00	\$2,500.00	\$5,000.00	\$5,000.00	50.00%
01-4727-8	GIS - 911 SUPPORT	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	100.00%
01-4727-9	STADIUM SCORE BOARD SUPPORT	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	0.00%
01-4728	DONATIONS	\$37,944.74	\$0.00	\$0.00	\$0.00	\$37,944.74	0.00%
01-4731-000	MISCELLANEOUS REVENUE	\$1,000.00	\$0.00	\$104.01	\$254.01	\$745.99	25.40%
01-4733-000	INSURANCE REIMBUSEMENTS	\$125,000.00	\$0.00	\$33,109.02	\$59,531.77	\$65,468.23	47.63%
01-4760-000	CARDIAC MONITOR SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4760-100	COURT SETTLEMENTS - ANIMAL CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4799-1	ANIMAL RECLAIMS SALES TAX	\$0.00	\$0.00	\$49.59	\$120.49	\$(120.49)	-
01-4799-2	RABIES VOUCHERS SALES TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4805-000	INTEREST/CD'S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-

**Woodford County Fiscal Court
Financial Statement**

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Fund: GENERAL

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
01-4806-000	INTEREST/CHECKING ACCTS	\$600,000.00	\$0.00	\$166,982.88	\$264,362.58	\$335,637.42	44.06%
01-4901-000	PRIOR YEAR CARRYOVER	\$17,774,709.14	(\$3,778,955.77)	\$0.00	\$13,995,753.37	\$0.00	100.00%
01-4903-000	PRIOR YEAR ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4905-000	ENERGY SAVINGS PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4909-000	TRANSFER OUT	(\$4,942,712.31)	\$247,284.10	(\$797,547.99)	(\$1,545,293.74)	\$(3,150,134.47)	32.91%
01-4910-000	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4912-000	CLOCKTOWER LOAN PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-4912-1	NEW AMBULANCE BUILDING LOAN PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$34,141,792.03	(\$3,531,671.67)	\$5,802,717.71	\$22,846,459.53	\$7,763,660.83	74.64%
	Total Receipts	\$34,141,792.03	(\$3,531,671.67)	\$5,802,717.71	\$22,846,459.53	\$7,763,660.83	74.64%

**Woodford County Fiscal Court
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Fund: ROAD

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
02-0000-000	VOIDED CHECKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-4506-000	FD 14 - PAYNES MILL AND DRY RIDGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-4506-1	ROAD AID EMERGENCY FUNDS - BUCK RUN	\$0.00	\$16,000.00	\$0.00	\$8,000.00	\$8,000.00	50.00%
02-4506-2	PAYNES DEPOT BRIDGE - FD15	\$1,110,877.00	\$1,110,877.00	\$0.00	\$0.00	\$2,221,754.00	0.00%
02-4507-000	CB 01 BRIDGE FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-4514-000	FD 39 CONTINGENCY FUND	\$0.00	\$0.00	\$25,275.03	\$25,275.03	\$(25,275.03)	-
02-4514-5	FLEX FUND	\$170,976.00	\$0.00	\$170,976.00	\$249,028.99	\$(78,052.99)	145.65%
02-4516-000	TRUCK LICENSE DIST	\$230,000.00	\$0.00	\$0.00	\$213,511.64	\$16,488.36	92.83%
02-4517-000	DRIVERS LICENSE REFUND	\$6,000.00	\$0.00	\$0.00	\$7,230.00	\$(1,230.00)	120.50%
02-4518-000	COUNTY ROAD AID	\$834,626.39	\$0.00	\$0.00	\$553,154.00	\$281,472.39	66.28%
02-4519-000	MUNICIPAL ROAD AID	\$112,165.95	\$0.00	\$27,336.42	\$59,413.12	\$52,752.83	52.97%
02-4680-000	SERVICE FEES	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
02-4727-000	REIMBURSEMENTS	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
02-4731-000	MISC REVENUE	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
02-4805-000	INTEREST/TREASURY BILLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-4901-000	PRIOR YEAR CARRYOVER	\$492,889.44	(\$85,195.28)	\$0.00	\$11,797.23	\$395,896.93	2.89%
02-4901-3	PRIOR YEAR ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-4903-000	PRIOR YEAR ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-4909-000	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-4910-000	TRANSFER IN	\$2,206,757.80	\$492,889.44	\$350,000.00	\$350,000.00	\$2,349,647.24	12.96%

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Fund: ROAD

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
	Subtotal	\$5,169,392.58	\$1,534,571.16	\$573,587.45	\$1,477,410.01	\$5,226,553.73	22.04%
	Total Receipts	\$5,169,392.58	\$1,534,571.16	\$573,587.45	\$1,477,410.01	\$5,226,553.73	22.04%

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Fund: JAIL

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
03-0000-000	VOIDED CHECKS	\$0.00	\$0.00	\$0.00	\$1,197.00	\$(1,197.00)	-
03-4502-000	FEDERAL PRISONERS	\$650,000.00	\$0.00	\$193,708.41	\$364,086.52	\$285,913.48	56.01%
03-4503-000	FEDERAL REIMB/REFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-4506-000	SALARIES REIMB FOR TRANSPORT	\$85,000.00	\$0.00	\$4,502.00	\$17,982.00	\$67,018.00	21.16%
03-4533-000	STATE FEES	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00%
03-4535-000	CT COSTS JAIL OPERATIONS	\$40,000.00	\$0.00	\$3,500.17	\$6,980.99	\$33,019.01	17.45%
03-4536-000	HOUSING PRISONERS	\$200,000.00	\$0.00	\$36,478.00	\$100,142.00	\$99,858.00	50.07%
03-4537-000	STATE PRISONER CI/PV/AS	\$200,000.00	\$0.00	\$42,003.74	\$58,750.99	\$141,249.01	29.38%
03-4538-000	DUI SERVICE FEES	\$6,000.00	\$0.00	\$756.80	\$2,017.05	\$3,982.95	33.62%
03-4543-000	MEDICAL REIMBURSEMENTS	\$47,579.00	\$0.00	\$4,471.06	\$13,884.43	\$33,694.57	29.18%
03-4557-000	STATE PRISONER-CD/CC	\$250,000.00	\$0.00	\$83,917.39	\$166,095.83	\$83,904.17	66.44%
03-4559-000	SS INCENTIVE PAY	\$2,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	50.00%
03-4567-000	COURT COST SUPPLEMENT-HB 413	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.00%
03-4569-000	CORRECTIONS ASSISTANCE FUND	\$28,421.03	\$0.00	\$7,236.51	\$58,785.22	\$(30,364.19)	206.84%
03-4618-000	WORK RELEASE	\$1,000.00	\$0.00	\$0.00	\$105.00	\$895.00	10.50%
03-4624-000	HOME INCARCERATION FEES	\$15,000.00	\$0.00	\$9,640.00	\$13,943.15	\$1,056.85	92.95%
03-4633-000	BOND FEES	\$1,000.00	\$0.00	\$249.32	\$706.20	\$293.80	70.62%
03-4634-000	PRISONER REIMBURSEMENT	\$15,000.00	\$0.00	\$1,022.77	\$7,581.46	\$7,418.54	50.54%
03-4680-000	SERVICE FEES	\$10,000.00	\$0.00	\$1,759.57	\$4,867.64	\$5,132.36	48.68%
03-4702-000	INMATE PHONE COMMISSION	\$0.00	\$0.00	\$177.92	\$177.92	\$(177.92)	-
03-4727-000	COMMISSARY REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-

**Woodford County Fiscal Court
Financial Statement
Cash Receipts Report**

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Fund: JAIL

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
03-4727-1	REFUNDS/REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-4731-000	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-4901-000	PRIOR YEAR CARRYOVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-4903-000	PRIOR YEAR ADJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-4909-000	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-4910-000	TRANSFER IN	\$1,826,490.22	\$0.00	\$325,000.00	\$885,000.00	\$941,490.22	48.45%
	Subtotal	\$3,447,490.25	\$0.00	\$714,423.66	\$1,703,303.40	\$1,744,186.85	49.41%
	Total Receipts	\$3,447,490.25	\$0.00	\$714,423.66	\$1,703,303.40	\$1,744,186.85	49.41%

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Cash Receipts Report

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Fund: LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
04-4528-000	COAL IMPACT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
04-4901-000	PRIOR YEAR CARRYOVER	\$6,905.43	\$0.00	\$0.00	\$6,905.43	\$0.00	100.00%
04-4909-000	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
04-4910-000	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$6,905.43	\$0.00	\$0.00	\$6,905.43	\$0.00	100.00%
	Total Receipts	\$6,905.43	\$0.00	\$0.00	\$6,905.43	\$0.00	100.00%

**Woodford County Fiscal Court
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Fund: STATE GRANTS

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
06-4506-000	LITTER ABATEMENT	\$27,794.00	\$0.00	\$28,547.63	\$28,547.63	\$(753.63)	102.71%
06-4506-1	TIRE RECYCLING GRANT	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
06-4510-000	RECYCLING GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-1	HOUSEHOLD WASTE	\$51,060.40	\$0.00	\$0.00	\$0.00	\$51,060.40	0.00%
06-4510-10	PARKS/REC TENNIS COURT GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-12	ENERGY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-13	CYBERSECURITY/TECHNOLOGY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-14	EMERGENCY DUMP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-15	CDBG COVID-19 UTILITY ASSISTANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-16	HOMELAND SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-17	HUNTERTOWN PARK ILLEGAL DUMP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-19	ASAP GRANT (PHARMACEUTICALS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-2	KACo SAFETY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-20	BIG SINK SIDEWALK PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-21	AMBULANCE/RURAL HEALTH GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-22	JAIL VIRTUAL ARRAIGNMENT EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-23	LIDAR GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-24	LAW ENFORCEMENT PROTECTION GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-

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Fund: STATE GRANTS

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
06-4510-25	KENTUCKY PDI PROGRAM	\$992,072.24	\$0.00	\$0.00	\$159,619.00	\$832,453.24	16.09%
06-4510-26	MILLWASTEWATER PROJECT	\$8,500,000.00	\$0.00	\$0.00	\$0.00	\$8,500,000.00	0.00%
06-4510-27	KENTUCKY HISTORICAL SOCIETY GRANT	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
06-4510-3	ELECTION EQUIPMENT GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-4	AMBULANCE EQUIPMENT	\$10,000.00	\$0.00	\$0.00	\$9,057.15	\$942.85	90.57%
06-4510-6	DOT CONNECTOR LANDSCAPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-7	BGADD GRANT CH SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4510-8	HUNTERTOWN SIDEWALK GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4901-000	PRIOR YEAR CARRYOVER	\$0.00	\$0.00	\$0.00	\$740,173.54	\$(740,173.54)	-
06-4909-000	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-4910-000	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$9,594,926.64	\$0.00	\$28,547.63	\$937,397.32	\$8,657,529.32	9.77%
	Total Receipts	\$9,594,926.64	\$0.00	\$28,547.63	\$937,397.32	\$8,657,529.32	9.77%

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Financial Statement**

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Fund: FEDERAL GRANTS

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
07-4503	CARES ACT REIMB.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4504-1	HAZARD MITIGATION -FEMA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4504-11	HMPG SENIOR CENTER GENERATOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4504-12	HOMELAND SECURITY - FIRE RESCUE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4504-13	FEMA HAZARD MITIGATION - SAFE ROOM	\$430,670.00	\$0.00	\$0.00	\$0.00	\$430,670.00	0.00%
07-4504-15	FEMA DISASTER RECOVERY FUNDS	\$0.00	\$54,364.25	\$0.00	\$54,364.25	\$0.00	100.00%
07-4504-16	MILLVILLE WATERLINE PROJECT	\$1,254,000.00	\$0.00	\$0.00	\$101,250.00	\$1,152,750.00	8.07%
07-4504-17	CYBERSECURITY FFY24	\$323,935.00	\$0.00	\$0.00	\$0.00	\$323,935.00	0.00%
07-4504-18	CYBERSECURITY FFY23	\$61,500.00	\$0.00	\$0.00	\$0.00	\$61,500.00	0.00%
07-4504-19	HAVA ELECTION EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4504-2	FLOODPLAIN SIMULATOR GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4504-20	FLOOD MITIGATION GRANT	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	0.00%
07-4504-21	SAFE STREETS - BGADD	\$13,350.00	\$0.00	\$0.00	\$0.00	\$13,350.00	0.00%
07-4504-22	CYBERSECURITY FFY22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4504-23	USDA FLOOD RECOVERY GRANT	\$9,395,452.44	\$9,395,452.44	\$0.00	\$0.00	\$18,790,904.88	0.00%
07-4504-3	FEMA WEATHER RADIOS GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4504-4	HUNTERTOWN PARK -ILLEGAL DUMP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4504-5	HUNTERTOWN PARK PAVILION	\$125,000.00	\$0.00	\$0.00	\$0.00	\$125,000.00	0.00%
07-4504-6	FEMA EMPG	\$25,773.00	\$0.00	\$0.00	\$0.00	\$25,773.00	0.00%

**Woodford County Fiscal Court
Financial Statement
Cash Receipts Report**

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Fund: FEDERAL GRANTS

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
07-4504-7	BIG SINK SIDEWALK TAP GRANT	\$597,643.25	\$0.00	\$33,379.50	\$33,379.50	\$564,263.75	5.59%
07-4504-8	CERT TRAINING	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$(50,000.00)	-
07-4504-9	KY HOMELAND SECURITY - RADIOS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4901-000	PRIOR YEAR CARRYOVER	\$0.00	\$27,233.50	\$0.00	\$27,233.50	\$0.00	100.00%
07-4909-000	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-4910-000	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$13,227,323.69	\$9,477,050.19	\$83,379.50	\$266,227.25	\$22,438,146.63	1.17%
	Total Receipts	\$13,227,323.69	\$9,477,050.19	\$83,379.50	\$266,227.25	\$22,438,146.63	1.17%

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Fund: DISASTER EMERGENCY SERVICES FUND

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
08-4541-000	DEM STATE SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
08-4727-000	REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
08-4727-1	VERSAILLES SUPPORT	\$82,625.69	\$0.00	\$23,149.50	\$46,299.00	\$36,326.69	56.03%
08-4727-2	MIDWAY SUPPORT	\$13,735.18	\$0.00	\$0.00	\$0.00	\$13,735.18	0.00%
08-4731-000	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
08-4733-000	REIMBURSEMENTS/REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
08-4901-000	PRIOR YEAR CARRYOVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
08-4903-000	PRIOR YEAR ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
08-4909-000	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
08-4910-000	TRANSFER IN	\$181,418.08	\$0.00	\$45,000.00	\$95,000.00	\$86,418.08	52.37%
	Subtotal	\$277,778.95	\$0.00	\$68,149.50	\$141,299.00	\$136,479.95	50.87%
	Total Receipts	\$277,778.95	\$0.00	\$68,149.50	\$141,299.00	\$136,479.95	50.87%

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Fund: FLOOD SERVICES

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
30-4504	FLOOD SERVICES RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
30-4901-000	PRIOR YEAR CARRYOVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
30-4910	TRANSFER IN	\$304,132.81	\$0.00	\$50,000.00	\$100,000.00	\$204,132.81	32.88%
	Subtotal	\$304,132.81	\$0.00	\$50,000.00	\$100,000.00	\$204,132.81	32.88%
	Total Receipts	\$304,132.81	\$0.00	\$50,000.00	\$100,000.00	\$204,132.81	32.88%

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Fund: OPIOID ABATEMENT/SETTLEMENT FUND

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
74-4760	OPIOID SETTLEMENT FUNDS	\$149,053.68	\$0.00	(\$5,500.00)	\$49,439.23	\$99,614.45	33.17%
74-4806	OPIOID SETTLEMENT INTEREST	\$9,000.00	\$0.00	\$4,947.75	\$7,426.08	\$1,573.92	82.51%
74-4901-000	PRIOR YEAR CARRYOVER	\$340,000.00	\$13,076.96	\$0.00	\$0.00	\$353,076.96	0.00%
	Subtotal	\$498,053.68	\$13,076.96	(\$552.25)	\$56,865.31	\$454,265.33	11.13%
	Total Receipts	\$498,053.68	\$13,076.96	(\$552.25)	\$56,865.31	\$454,265.33	11.13%

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Fund: SHERIFFS ASSET FORFEITURE

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
75-4731-000	ASSET FORFEITURE RECEIPTS	\$0.00	\$0.00	\$117,759.94	\$134,913.54	\$(134,913.54)	-
75-4761	ASSET FORFEITURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-4806-000	INTEREST/CHECKING ACCT	\$0.00	\$0.00	\$6,670.39	\$10,538.54	\$(10,538.54)	-
75-4901-000	PRIOR YEAR CARRYOVER	\$630,000.00	(\$77,415.54)	\$0.00	\$552,584.46	\$0.00	100.00%
	Subtotal	\$630,000.00	(\$77,415.54)	\$124,430.33	\$698,036.54	\$(145,452.08)	126.32%
	Total Receipts	\$630,000.00	(\$77,415.54)	\$124,430.33	\$698,036.54	\$(145,452.08)	126.32%

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Fund: COUNTY CLERK PERMANENT STORAGE FEES

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
76-4731	MISC RECEIPTS-CO CLERK PERMANANT STORAGE FEES	\$40,000.00	\$0.00	\$10,310.00	\$21,910.00	\$18,090.00	54.78%
76-4806	INTEREST	\$700.00	\$0.00	\$365.76	\$538.48	\$161.52	76.93%
76-4901	PRIOR YEAR CARRYOVER	\$15,000.00	\$5,444.08	\$0.00	\$20,444.08	\$0.00	100.00%
76-4903-000	PRIOR YEAR ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$55,700.00	\$5,444.08	\$10,675.76	\$42,892.56	\$18,251.52	70.15%
	Total Receipts	\$55,700.00	\$5,444.08	\$10,675.76	\$42,892.56	\$18,251.52	70.15%

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Fund: OPIOID SETTLEMENT

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
80-4760	OPIOID SETTLEMENT FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
80-4806	OPIOID SETTLEMENT INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
80-4901	PRIOR YEAR CARRYOVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Total Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-

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Fund: AMERICAN RESCUE PLAN ACT

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
84-4504-000	AMERICAN RESCUE PLAN ACT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
84-4806	INTEREST	\$140,000.00	\$0.00	\$43,539.87	\$67,804.50	\$72,195.50	48.43%
84-4901-000	PRIOR YEAR CARRYOVER	\$3,565,531.54	(\$381.28)	\$0.00	\$3,565,150.26	\$0.00	100.00%
84-4909	ARPA TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Subtotal	\$3,705,531.54	(\$381.28)	\$43,539.87	\$3,632,954.76	\$72,195.50	98.05%
	Total Receipts	\$3,705,531.54	(\$381.28)	\$43,539.87	\$3,632,954.76	\$72,195.50	98.05%

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Fund: DEBT SERVICES

Account Code	Description	Org Bdg Estimate	Amendments	Rec This Quarter	Total Rec To Date	Under (Over)	Percent Recvd
99-4545-000	JAIL BOND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99-4545-1	ANNEX (AOC)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99-4545-2	FALLING SPRINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99-4545-3	FARM - FALLING SPRINGS EXT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99-4545-4	AMBULANCE BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99-4731-000	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99-4801-000	INTEREST EARNED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99-4901-000	PRIORYEAR CARRYOVER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99-4909-000	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99-4910-000	TRANSFER IN	\$423,913.92	\$0.00	\$27,547.99	\$115,293.74	\$308,620.18	27.20%
	Subtotal	\$423,913.92	\$0.00	\$27,547.99	\$115,293.74	\$308,620.18	27.20%
	Total Receipts	\$423,913.92	\$0.00	\$27,547.99	\$115,293.74	\$308,620.18	27.20%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5001-1010	JUDGE/EX SALARY	\$119,169.71	\$0.00	\$0.00	\$119,169.71	\$59,584.85	\$59,584.86	50.00%
01-5001-1040	JUDGE/EX FINANCE OFFICER SALARY	\$69,226.30	\$0.00	\$0.00	\$69,226.30	\$37,275.74	\$31,950.56	53.85%
01-5001-1050	JUDGE/EX EX ADM ASSISTANT SALARY	\$51,039.17	\$0.00	\$0.00	\$51,039.17	\$27,738.79	\$23,300.38	54.35%
01-5001-1070	JUDGE/EX HR MANAGER SALARY	\$85,068.47	\$0.00	\$0.00	\$85,068.47	\$45,806.06	\$39,262.41	53.85%
01-5001-1780	JUDGE/EX HR OVERTIME	\$0.00	\$0.00	\$3,485.69	\$3,485.69	\$3,485.69	\$0.00	100.00%
01-5001-2010	JUDGE/EX SOCIAL SECURITY	\$25,230.14	\$0.00	\$0.00	\$25,230.14	\$12,730.26	\$12,499.88	50.46%
01-5001-2020	JUDGE/EX RETIREMENT	\$61,409.83	\$0.00	\$0.00	\$61,409.83	\$32,074.53	\$29,335.30	52.23%
01-5001-2030	JUDGE/EX HEALTH/LIFE/DENTAL	\$100,664.28	\$0.00	\$0.00	\$100,664.28	\$44,375.50	\$56,288.78	44.08%
01-5001-2090	JUDGE/EX WORKER'S COMP	\$1,563.81	\$0.00	\$499.78	\$2,063.59	\$2,063.59	\$0.00	100.00%
01-5001-2120	JUDGE/EX TRAINING BENEFIT	\$5,302.12	\$0.00	\$0.00	\$5,302.12	\$0.00	\$5,302.12	0.00%
01-5001-4450	JUDGE/EX OFFICE SUPPLIES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$1,175.91	\$3,824.09	23.52%
01-5001-5030	JUDGE/EX BANK CHARGES/CREDIT CARD FEES	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
01-5001-5310	JUDGE/EX BOND	\$101.80	\$0.00	\$101.80	\$203.60	\$203.60	\$0.00	100.00%
01-5001-5730	JUDGE/EX TELEPHONE	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$1,133.48	\$2,366.52	32.39%
01-5001-7250	JUDGE/EX OFFICE EQUIPMENT	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.00%
01-5005-1010	CO ATTORNEY SALARY	\$64,055.76	\$0.00	\$0.00	\$64,055.76	\$34,491.52	\$29,564.24	53.85%
01-5005-1050	CO ATTORNEY ASSISTANT SALARY	\$37,033.26	\$0.00	\$0.00	\$37,033.26	\$19,941.04	\$17,092.22	53.85%
01-5005-1650	CO ATTORNEY ADMINISTRATIVE STAFF SALARIES	\$100,612.99	\$0.00	\$0.00	\$100,612.99	\$54,176.22	\$46,436.77	53.85%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5005-2010	CO ATTORNEY SOCIAL SECURITY	\$15,430.20	\$0.00	\$0.00	\$15,430.20	\$7,893.62	\$7,536.58	51.16%
01-5005-2020	CO ATTORNEY RETIREMENT	\$37,556.92	\$0.00	\$0.00	\$37,556.92	\$20,223.00	\$17,333.92	53.85%
01-5005-2030	CO ATTORNEY HEALTH/LIFE/DENTAL	\$113,892.99	\$0.00	\$0.00	\$113,892.99	\$47,711.20	\$66,181.79	41.89%
01-5005-2090	CO ATTY WORKER'S COMP	\$935.87	\$0.00	\$0.01	\$935.88	\$935.88	\$0.00	100.00%
01-5005-5310	CO ATTY BOND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5005-5730	CO ATTY TELEPHONE	\$2,250.00	\$0.00	\$0.00	\$2,250.00	\$1,070.31	\$1,179.69	47.57%
01-5010-1010	CO CLERK SALARY	\$119,169.71	\$0.00	\$3,501.71	\$122,671.42	\$59,584.85	\$63,086.57	48.57%
01-5010-1030	CO CLERK DEPUTIES SALARIES	\$530,747.00	\$0.00	\$55,803.46	\$586,550.46	\$308,305.07	\$278,245.39	52.56%
01-5010-1780	CO CLERK OVERTIME	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$5,259.90	\$9,740.10	35.07%
01-5010-2010	CO CLERK SOCIAL SECURITY	\$54,229.00	\$0.00	\$1,017.99	\$55,246.99	\$28,656.95	\$26,590.04	51.87%
01-5010-2020	CO CLERK RETIREMENT	\$139,719.00	\$0.00	\$315.98	\$140,034.98	\$70,802.88	\$69,232.10	50.56%
01-5010-2030	CO CLERK HEALTH/LIFE/DENTAL	\$166,925.00	\$0.00	(\$1,333.97)	\$165,591.03	\$85,709.82	\$79,881.21	51.76%
01-5010-2090	CO CLERK WORKER'S COMP	\$2,552.00	\$0.00	\$1,469.52	\$4,021.52	\$4,021.52	\$0.00	100.00%
01-5010-2100	CO CLERK EXPENSE ALLOWANCE	\$3,600.00	\$0.00	\$0.00	\$3,600.00	\$1,799.98	\$1,800.02	50.00%
01-5010-2120	CO CLERK TRAINING BENEFIT	\$5,152.00	\$0.00	\$5,302.12	\$10,454.12	\$5,302.12	\$5,152.00	50.72%
01-5010-3020	CO CLERK ADVERTISING	\$2,100.00	\$0.00	\$0.00	\$2,100.00	\$1,815.00	\$285.00	86.43%
01-5010-3070	CO CLERK AUDIT FEES	\$9,178.00	\$0.00	\$1,700.62	\$10,878.62	\$10,878.62	\$0.00	100.00%
01-5010-3180	CO CLERK DATA PROCESSING	\$22,000.00	\$0.00	(\$1,467.78)	\$20,532.22	\$9,900.00	\$10,632.22	48.22%
01-5010-3380	CO CLERK EQUIPMENT REPAIR	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5010-4130	CO CLERK DATA PROCESSING SUPPLIES/DOC FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5010-4450	CO CLERK OFFICE SUPPLIES	\$18,000.00	\$0.00	\$190.61	\$18,190.61	\$7,932.38	\$10,258.23	43.61%
01-5010-4680	CO CLERK DUES	\$2,600.00	\$0.00	\$0.00	\$2,600.00	\$2,250.00	\$350.00	86.54%
01-5010-4810	CO CLERK UNIFORMS	\$1,500.00	\$0.00	(\$1,500.00)	\$0.00	\$0.00	\$0.00	-
01-5010-5310	CO CLERK BOND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5010-5400	CO CLERK PRINTING/BINDING	\$7,800.00	\$0.00	(\$665.29)	\$7,134.71	\$7,134.71	\$0.00	100.00%
01-5010-5630	CO CLERK POSTAGE	\$12,000.00	\$0.00	\$5,882.10	\$17,882.10	\$7,108.92	\$10,773.18	39.75%
01-5010-5730	CO CLERK TELEPHONE	\$3,000.00	\$0.00	\$926.29	\$3,926.29	\$1,784.29	\$2,142.00	45.44%
01-5010-5740	CO CLERK TRAINING	\$700.00	\$0.00	\$1,374.00	\$2,074.00	\$1,399.00	\$675.00	67.45%
01-5010-5760	CO CLERK TRAVEL EXPENSES	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	0.00%
01-5010-7250	CO CLERK OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5010-9990	CO CLERK RESERVE	\$5,000.00	\$0.00	(\$2,341.09)	\$2,658.91	\$0.00	\$2,658.91	0.00%
01-5015-1010	SHERIFF SALARY	\$119,169.71	\$0.00	\$0.00	\$119,169.71	\$59,584.85	\$59,584.86	50.00%
01-5015-1030	SHERIFF DEPUTIES SALARIES	\$498,700.00	\$0.00	\$0.00	\$498,700.00	\$270,248.10	\$228,451.90	54.19%
01-5015-1630	SHERIFF SECURITY	\$147,100.00	\$0.00	\$0.00	\$147,100.00	\$72,121.89	\$74,978.11	49.03%
01-5015-1670	SHERIFF CLERKS SALARIES	\$102,700.00	\$0.00	\$0.00	\$102,700.00	\$56,829.92	\$45,870.08	55.34%
01-5015-1780	SHERIFF OVERTIME	\$17,000.00	\$0.00	\$18,863.04	\$35,863.04	\$18,863.04	\$17,000.00	52.60%
01-5015-1781	SHERIFF OVERTIME - 4/1- 4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5015-1810	SHERIFF INCENTIVE PAY	\$39,900.00	\$0.00	\$5,278.11	\$45,178.11	\$25,025.47	\$20,152.64	55.39%
01-5015-2010	SHERIFF SOCIAL SECURITY	\$70,900.00	\$0.00	\$0.00	\$70,900.00	\$38,138.19	\$32,761.81	53.79%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5015-2011	SHERIFF SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5015-2020	SHERIFF RETIREMENT	\$171,100.00	\$0.00	\$0.00	\$171,100.00	\$89,375.26	\$81,724.74	52.24%
01-5015-2030	SHERIFF HEALTH/LIFE/DENTAL	\$126,600.00	\$0.00	\$0.00	\$126,600.00	\$65,189.59	\$61,410.41	51.49%
01-5015-2090	SHERIFF WORKER'S COMP	\$60,400.00	\$0.00	(\$10,710.83)	\$49,689.17	\$45,064.01	\$4,625.16	90.69%
01-5015-2120	SHERIFF TRAINING BENEFIT	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	0.00%
01-5015-3020	SHERIFF ADVERTISING	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$675.00	\$1,825.00	27.00%
01-5015-3070	SHERIFF AUDIT FEES	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$8,896.23	\$11,103.77	44.48%
01-5015-3400	SHERIFF VEHICLE REPAIRS/RADIO	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$2,354.35	\$3,645.65	39.24%
01-5015-3680	GUTS TAX PROGRAM	\$14,000.00	\$0.00	\$0.00	\$14,000.00	\$8,112.51	\$5,887.49	57.95%
01-5015-4290	SHERIFF GAS/OIL	\$33,000.00	\$0.00	\$0.00	\$33,000.00	\$14,043.30	\$18,956.70	42.56%
01-5015-4450	SHERIFF OFFICE SUPPLIES	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$5,382.30	\$4,617.70	53.82%
01-5015-4790	SHERIFF TIRES/TUBES	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$637.28	\$2,362.72	21.24%
01-5015-4810	SHERIFF UNIFORMS	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$450.44	\$3,049.56	12.87%
01-5015-5030	SHERIFF BANK CHARGES	\$0.00	\$0.00	\$35.00	\$35.00	\$35.00	\$0.00	100.00%
01-5015-5310	SHERIFF BOND	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$3,333.95	\$666.05	83.35%
01-5015-5510	SHERIFF DUES	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$2,265.00	\$735.00	75.50%
01-5015-5630	SHERIFF POSTAGE	\$500.00	\$0.00	\$0.00	\$500.00	\$158.57	\$341.43	31.71%
01-5015-5670	SHERIFF REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5015-5730	SHERIFF TELEPHONE	\$12,500.00	\$0.00	\$0.00	\$12,500.00	\$5,144.11	\$7,355.89	41.15%
01-5015-5740	SHERIFF TRAINING	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00	0.00%
01-5015-5760	SHERIFF TRAVEL	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$368.68	\$1,131.32	24.58%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5015-5770	SHERIFF PRISONER TRANSPORT	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
01-5015-7050	SHERIFF COMPUTER/SOFTWARE	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$5,020.74	\$1,979.26	71.72%
01-5015-7170	SHERIFF VEHICLE EQUIPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
01-5015-7230	SHERIFF NEW VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5015-7250	SHERIFF OFFICE EQUIPMENT	\$5,000.00	\$0.00	\$854.13	\$5,854.13	\$3,961.31	\$1,892.82	67.67%
01-5015-9990	SHERIFF RESERVE FOR TRANSFER	\$5,000.00	\$0.00	(\$854.13)	\$4,145.87	\$0.00	\$4,145.87	0.00%
01-5020-1010	CORONER SALARY	\$30,028.24	\$0.00	\$0.00	\$30,028.24	\$15,014.10	\$15,014.14	50.00%
01-5020-1030	CORONER DEPUTIES SALARIES	\$53,990.09	\$0.00	\$0.00	\$53,990.09	\$26,995.02	\$26,995.07	50.00%
01-5020-2010	CORONER SOCIAL SECURITY	\$6,427.40	\$0.00	\$0.00	\$6,427.40	\$3,105.42	\$3,321.98	48.32%
01-5020-2020	CORONER RETIRMENT	\$9,139.35	\$0.00	\$0.00	\$9,139.35	\$6,987.00	\$2,152.35	76.45%
01-5020-2030	CORONER HEALTH/LIFE/DENTAL	\$35,367.35	\$0.00	\$0.00	\$35,367.35	\$15,004.75	\$20,362.60	42.43%
01-5020-2090	CORONERS WORKER'S COMP	\$3,772.42	\$0.00	\$234.57	\$4,006.99	\$4,006.99	\$0.00	100.00%
01-5020-3080	CORONER SUPPLIES	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$2,286.64	\$1,213.36	65.33%
01-5020-3100	CORONER BUILDING ADDITION & WALK-IN COOLER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5020-3400	CORONER VEHICLE MAINTENANCE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
01-5020-3980	CORONER I.T. CONTRACTED SERVICES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
01-5020-4290	CORONER GAS/OIL	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$84.26	\$1,415.74	5.62%
01-5020-4680	CORONER DUES	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
01-5020-4810	CORONER UNIFORMS	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$470.00	\$1,030.00	31.33%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5020-5030	CORONER BANK CHARGES/CREDIT CARD FEES	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
01-5020-5310	CORONER BOND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5020-5710	CORONER BUILDING MAINTENANCE	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$560.96	\$2,439.04	18.70%
01-5020-5730	CORONER TELEPHONE	\$5,900.00	\$0.00	\$0.00	\$5,900.00	\$2,242.75	\$3,657.25	38.01%
01-5020-5740	CORONER TRAINING	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	0.00%
01-5020-5760	CORONER TRAVEL	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
01-5020-5780	CORONER UTILITIES	\$4,800.00	\$0.00	\$0.00	\$4,800.00	\$2,813.39	\$1,986.61	58.61%
01-5020-7170	CORONER VAN EQUIPMENT - NEW EQUIP	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$1,900.00	\$2,100.00	47.50%
01-5020-7230	CORONER NEW VEHICLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5020-7250	CORONER OFFICE EQUIPMENT	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$3,001.60	\$1,498.40	66.70%
01-5025-1010	FISCAL COURT SALARIES	\$193,286.72	\$0.00	\$0.00	\$193,286.72	\$96,643.20	\$96,643.52	50.00%
01-5025-1670	FISCAL COURT CLERK SALARY	\$55,573.86	\$0.00	\$0.00	\$55,573.86	\$29,926.40	\$25,647.46	53.85%
01-5025-1790	FISCAL COURT PART TIME SALARY	\$45,760.00	\$0.00	\$0.00	\$45,760.00	\$15,248.80	\$30,511.20	33.32%
01-5025-2010	FISCAL COURT SOCIAL SECURITY	\$25,921.07	\$0.00	\$0.00	\$25,921.07	\$10,910.49	\$15,010.58	42.09%
01-5025-2020	FISCAL COURT RETIREMENT	\$37,777.87	\$0.00	\$0.00	\$37,777.87	\$17,559.72	\$20,218.15	46.48%
01-5025-2030	FISCAL COURT HEALTH/LIFE/DENTAL	\$73,919.87	\$0.00	\$0.00	\$73,919.87	\$33,231.90	\$40,687.97	44.96%
01-5025-2090	FISCAL COURT WORKER'S COMP	\$1,867.54	\$0.00	\$0.01	\$1,867.55	\$1,867.55	\$0.00	100.00%
01-5025-2120	FISCAL COURT TRAINING BENEFITS	\$42,416.96	\$0.00	\$0.00	\$42,416.96	\$3,976.59	\$38,440.37	9.38%
01-5025-3020	FISCAL COURT ADVERTISING	\$20,000.00	\$0.00	\$1,294.98	\$21,294.98	\$21,294.98	\$0.00	100.00%

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01-5025-5481	FISCAL COURT RELIEF PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5025-5490	FISCAL COURT SAFETY OSHA/KOSH/CFR/NIOSH	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	0.00%
01-5025-5690	FISCAL COURT SAFETY TRAINING	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	0.00%
01-5025-5730	FISCAL COURT TELEPHONE	\$3,500.00	\$0.00	\$1,879.66	\$5,379.66	\$5,379.66	\$0.00	100.00%
01-5025-5760	FISCAL COURT SAFETY TRAVEL	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
01-5025-5780	FISCAL COURT UTILITIES: INTERNET (TWC)	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$3,300.00	\$11,700.00	22.00%
01-5025-5950	FISCAL COURT SAFETY HEALTH/WELNESS	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
01-5025-7150	FISCAL COURT PURCHASE OF PROPERTY	\$350,000.00	\$0.00	\$0.00	\$350,000.00	\$1,225.00	\$348,775.00	0.35%
01-5025-7250	FISCAL COURT OFFICE EQUIP	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$3,328.27	\$4,671.73	41.60%
01-5025-7390	FISCAL COURT OTHER EQUIP	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	0.00%
01-5025-7391	FISCAL COURT/SAFETY OTHER EQUIP	\$37,944.74	\$0.00	\$0.00	\$37,944.74	\$37,944.74	\$0.00	100.00%
01-5030-3670	PVA STATUTORY CONTRIBUTION	\$101,050.00	\$0.00	\$0.00	\$101,050.00	\$50,525.00	\$50,525.00	50.00%
01-5030-4290	PVA GAS/OIL	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$530.51	\$969.49	35.37%
01-5030-5730	PVA TELEPHONE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$699.36	\$1,300.64	34.97%
01-5035-1910	BD OF ASSESSMENT APPEALS	\$500.00	\$0.00	\$0.00	\$500.00	\$150.00	\$350.00	30.00%
01-5035-2010	BD OF ASSESSMENT SOCIAL SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5040-1020	TREAS/TAX ADMIN SALARY	\$79,967.66	\$0.00	\$0.00	\$79,967.66	\$43,059.51	\$36,908.15	53.85%
01-5040-1050	TREAS/TAX ADMIN CONTRACTOR	\$39,000.00	\$0.00	\$0.00	\$39,000.00	\$22,706.25	\$16,293.75	58.22%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5040-1650	TREAS/TAX ASST TAX ADMIN & HR SALARY	\$54,316.02	\$0.00	\$0.00	\$54,316.02	\$29,243.20	\$25,072.82	53.84%
01-5040-1670	TREAS/TAX COLLECTOR SALARY	\$46,675.14	\$0.00	\$0.00	\$46,675.14	\$25,132.82	\$21,542.32	53.85%
01-5040-1780	TREAS/TAX OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5040-2010	TREAS/TAX SOCIAL SECURITY	\$16,826.85	\$0.00	\$0.00	\$16,826.85	\$7,322.73	\$9,504.12	43.52%
01-5040-2020	TREAS/TAX RETIREMENT	\$33,694.53	\$0.00	\$0.00	\$33,694.53	\$18,791.50	\$14,903.03	55.77%
01-5040-2030	TREAS/TAX HEALTH/LIFE/DENTAL	\$103,159.46	\$0.00	\$0.00	\$103,159.46	\$40,946.65	\$62,212.81	39.69%
01-5040-2090	TREAS/TAX WORKER'S COMP	\$791.85	\$0.00	\$0.00	\$791.85	\$283.20	\$508.65	35.76%
01-5040-3020	TREAS/TAX ADVERTISING	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
01-5040-3150	PAYROLL SERVICES	\$16,000.00	\$0.00	\$0.00	\$16,000.00	\$7,267.84	\$8,732.16	45.42%
01-5040-3180	TREAS/TAX ADMIN DATA PROCESS SERVICE	\$77,000.00	\$0.00	\$0.00	\$77,000.00	\$0.00	\$77,000.00	0.00%
01-5040-4450	TREAS/TAX ADM OFFICE SUPPLIES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$3,509.48	\$1,490.52	70.19%
01-5040-5030	TREAS/TAX ADM BANK CHARGES/CREDIT CARD FEES	\$500.00	\$0.00	\$0.00	\$500.00	\$87.10	\$412.90	17.42%
01-5040-5310	TREAS/TAX ADM BOND	\$890.75	\$0.00	\$0.00	\$890.75	\$809.31	\$81.44	90.86%
01-5040-5630	TREAS/TAX ADM POSTAGE	\$9,500.00	\$0.00	\$0.00	\$9,500.00	\$8,528.38	\$971.62	89.77%
01-5040-5670	TREAS/TAX ADM REFUNDS	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$22,951.75	\$127,048.25	15.30%
01-5040-5730	TREAS/TAX ADM TELEPHONE	\$900.00	\$0.00	\$0.00	\$900.00	\$349.68	\$550.32	38.85%
01-5040-7250	TREAS/TAX ADM OFFICE EQUIPMENT	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
01-5060-1010	LAW LIBRARY	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,000.02	\$999.98	50.00%
01-5065-1920	ELECTION OFFICERS	\$42,000.00	\$0.00	\$0.00	\$42,000.00	\$0.00	\$42,000.00	0.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5075-5070	EDA BGADD CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5075-7420	ECONOMIC DEVELOPMENT YOKOHAMA PROJECT EARNEST MONEY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5076-3420	HUNTERTOWN COMMUNITY PARK ILLEGAL DUMP GRANT MATCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5076-3421	HCIP PAVILION PROJECT LWCF GRANT FUNDS MATCH	\$123,750.00	\$0.00	\$0.00	\$123,750.00	\$0.00	\$123,750.00	0.00%
01-5076-4050	LARLAND ESTATES HOA BOND RELEASE	\$0.00	\$0.00	\$57,929.55	\$57,929.55	\$57,929.55	\$0.00	100.00%
01-5076-5070	MILLVILLE COMMUNITY MARKET CONTRIBUTION	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
01-5076-5071	WOODFORD COUNTY COMMUNITY FARMERS MARKET	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$0.00	100.00%
01-5076-7160	HCIP LAND IMPROVEMENT	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00%
01-5080-1070	MAINTENANCE SUPERVISOR SALARY	\$66,457.25	\$0.00	\$0.00	\$66,457.25	\$35,826.23	\$30,631.02	53.91%
01-5080-1071	MAINTENANCE SUPERVISOR SALARY COMP TIME PAYOUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5080-1750	MAINTENANCE CUSTODIAL PERSONNEL	\$156,565.96	\$0.00	\$0.00	\$156,565.96	\$65,431.99	\$91,133.97	41.79%
01-5080-1780	MAINTENANCE OVERTIME	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$38,250.75	\$21,749.25	63.75%
01-5080-1781	MAINTENANCE OVERTIME - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5080-1850	MAINTENANCE SPECIALIST SALARY	\$162,203.19	\$0.00	\$0.00	\$162,203.19	\$72,210.85	\$89,992.34	44.52%
01-5080-2010	MAINTENANCE SOCIAL SECURITY	\$34,059.82	\$0.00	\$0.00	\$34,059.82	\$15,500.52	\$18,559.30	45.51%

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01-5080-2011	MAINTENANCE SOCIAL SECURITY COMP PAYOUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5080-2012	MAINTENANCE SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5080-2020	MAINTENANCE RETIREMENT	\$82,901.16	\$0.00	\$0.00	\$82,901.16	\$33,696.50	\$49,204.66	40.65%
01-5080-2021	MAINTENANCE RETIREMENT COMP PAYOUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5080-2030	MAINTENANCE HEALTH/LIFE/DENTAL	\$190,590.66	\$0.00	\$0.00	\$190,590.66	\$65,708.78	\$124,881.88	34.48%
01-5080-2090	MAINTENANCE WORKER'S COMP	\$22,083.23	\$0.00	\$0.00	\$22,083.23	\$20,466.21	\$1,617.02	92.68%
01-5080-3400	MAINTENANCE VEHICLE REPAIRS	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$3,720.90	\$26,279.10	12.40%
01-5080-4110	MAINTENANCE CUSTODIAL SUPPLIES	\$9,000.00	\$0.00	\$0.00	\$9,000.00	\$2,318.63	\$6,681.37	25.76%
01-5080-4290	MAINTENANCE GAS/OIL	\$16,000.00	\$0.00	\$0.00	\$16,000.00	\$5,325.43	\$10,674.57	33.28%
01-5080-4450	MAINTENANCE OFFICE SUPPLIES	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$36.11	\$2,963.89	1.20%
01-5080-4810	MAINTENANCE UNIFORMS	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$885.00	\$615.00	59.00%
01-5080-5030	MAINTENANCE BANK CHARGES/CREDIT CARD FEES	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS	\$167,000.00	\$0.00	\$0.00	\$167,000.00	\$72,843.88	\$94,156.12	43.62%
01-5080-5780	COURTHOUSE UTILITIES	\$48,000.00	\$0.00	\$0.00	\$48,000.00	\$28,482.87	\$19,517.13	59.34%
01-5080-7230	MAINTENANCE NEW VEHICLE	\$95,000.00	\$0.00	\$0.00	\$95,000.00	\$0.00	\$95,000.00	0.00%
01-5080-7250	MAINTENANCE OFFICE EQUIPMENT	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$2,605.49	\$3,394.51	43.42%

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01-5080-7390	COURTHOUSE GENERATOR FEMA MITIGATION GRANT PROJECT MATCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5080-7391	MAINTENANCE OTHER EQUIPMENT	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$1,137.85	\$48,862.15	2.28%
01-5082-3980	CO CLERK SATELLITE OFFICE I.T. CONTRACTED SERVICES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$210.00	\$4,790.00	4.20%
01-5082-4110	CO CLERK SATELLITE OFFICE CUSTODIAL SUPPLIES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$331.93	\$1,668.07	16.60%
01-5082-5030	CO CLERK SATELLITE OFFICE BANK CHARGES/CREDIT CARD FEES	\$200.00	\$0.00	\$0.00	\$200.00	\$2.50	\$197.50	1.25%
01-5082-5710	CO CLERK SATELLITE OFFICE RENEWAL REPAIRS	\$63,000.00	\$0.00	\$0.00	\$63,000.00	\$11,245.24	\$51,754.76	17.85%
01-5082-5780	CO CLERK SATELLITE OFFICE UTILITIES	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$4,578.91	\$3,921.09	53.87%
01-5082-7090	CO CLERK SATELLITE OFFICE FURNITURE & FIXTURES	\$4,000.00	\$0.00	\$3,629.63	\$7,629.63	\$7,629.63	\$0.00	100.00%
01-5082-7250	CO CLERK SATELLITE OFFICE - OFFICE EQUIP	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE	\$1,880,000.00	\$0.00	\$0.00	\$1,880,000.00	\$154,853.17	\$1,725,146.83	8.24%
01-5085-5780	OFF-SITE UTILITIES	\$90,000.00	\$0.00	\$0.00	\$90,000.00	\$39,694.05	\$50,305.95	44.10%
01-5086-4110	ANNEX CUSTODIAL SUPPLIES	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$1,150.94	\$3,349.06	25.58%
01-5086-5030	ANNEX BANK CHARGES/CREDIT CARD FEES	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
01-5086-5150	ANNEX 9-1-1 FEES	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	0.00%

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01-5135-4412	MACHINERY & EQUIPMENT - 2/18-2/20/25 SNOW EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5135-4413	MACHINERY & EQUIPMENT - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5135-4461	FEMA EMPG - COUNTY MATCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5135-5490	ANIMAL MEDICAL SERVICES - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5135-7030	9-1-1 SOFTWARE (RAVE)	\$5,177.50	\$0.00	\$0.00	\$5,177.50	\$5,177.50	\$0.00	100.00%
01-5135-7390	HMPG SENIOR CTR GEN MATCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5140-1410	AMBULANCE SALARIES	\$970,292.94	\$0.00	\$0.00	\$970,292.94	\$479,058.57	\$491,234.37	49.37%
01-5140-1780	AMBULANCE OVERTIME	\$473,286.91	\$0.00	\$0.00	\$473,286.91	\$284,321.92	\$188,964.99	60.07%
01-5140-1790	AMBULANCE PART TIME	\$209,385.40	\$0.00	\$0.00	\$209,385.40	\$67,269.17	\$142,116.23	32.13%
01-5140-2010	AMBULANCE SOCIAL SECURITY	\$118,343.12	\$0.00	\$0.00	\$118,343.12	\$62,126.46	\$56,216.66	52.50%
01-5140-2020	AMBULANCE RETIREMENT	\$517,268.53	\$0.00	\$0.00	\$517,268.53	\$268,240.67	\$249,027.86	51.86%
01-5140-2030	AMBULANCE HEALTH/LIFE/DENTAL	\$376,025.75	\$0.00	\$0.00	\$376,025.75	\$187,935.43	\$188,090.32	49.98%
01-5140-2090	AMBULANCE WORKER'S COMP	\$177,282.64	\$0.00	\$0.00	\$177,282.64	\$174,075.00	\$3,207.64	98.19%
01-5140-3200	AMBULANCE BILLING	\$65,000.00	\$0.00	\$0.00	\$65,000.00	\$37,899.08	\$27,100.92	58.31%
01-5140-3330	AMBULANCE MAINT AGREEMENTS	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$8,145.66	\$3,854.34	67.88%
01-5140-3390	AMBULANCE COMMUNICATIONS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
01-5140-3400	AMBULANCE VEHICLE REPAIRS	\$45,000.00	\$0.00	(\$1,427.05)	\$43,572.95	\$7,975.28	\$35,597.67	18.30%

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01-5140-3980	AMBULANCE I.T. CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5140-4200	AMBULANCE COVID-19 EVENT SUPPLIES & SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5140-4290	AMBULANCE GAS/OIL	\$55,000.00	\$0.00	\$0.00	\$55,000.00	\$20,157.51	\$34,842.49	36.65%
01-5140-4450	AMBULANCE OFFICE/SUPPLIES	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$1,408.05	\$2,091.95	40.23%
01-5140-4790	AMBULANCE TIRES	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$532.59	\$3,467.41	13.31%
01-5140-4810	AMBULANCE UNIFORMS	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$5,576.81	\$4,423.19	55.77%
01-5140-5030	AMBULANCE BANK CHARGES/CREDIT CARD FEES	\$200.00	\$0.00	\$0.00	\$200.00	\$4.42	\$195.58	2.21%
01-5140-5490	AMBULANCE PHYSICALS	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$3,000.00	\$500.00	85.71%
01-5140-5500	AMBULANCE MED SUPPLIES	\$70,000.00	\$0.00	\$0.00	\$70,000.00	\$45,823.69	\$24,176.31	65.46%
01-5140-5630	AMBULANCE POSTAL CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5140-5670	AMBULANCE REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5140-5710	AMBULANCE BLDG MAINT	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$15,435.18	\$14,564.82	51.45%
01-5140-5730	AMBULANCE TELEPHONE	\$11,500.00	\$0.00	\$0.00	\$11,500.00	\$5,304.75	\$6,195.25	46.13%
01-5140-5740	AMBULANCE TRAINING	\$5,000.00	\$0.00	\$1,046.00	\$6,046.00	\$4,429.45	\$1,616.55	73.26%
01-5140-5760	AMBULANCE TRAVEL	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$1,239.86	\$1,260.14	49.59%
01-5140-5780	AMBULANCE UTILITIES	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$11,096.65	\$18,903.35	36.99%
01-5140-7090	AMBULANCE FURNITURE & FIXTURES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
01-5140-7230	AMBULANCE VEHICLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5140-7250	AMBULANCE OFFICE EQUIP	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$564.57	\$1,935.43	22.58%

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01-5140-7390	AMBULANCE EQUIP	\$7,000.00	\$0.00	\$1,427.05	\$8,427.05	\$8,427.05	\$0.00	100.00%
01-5140-7391	AMBULANCE MEDICAL EQUIPMENT	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$1,745.00	\$3,255.00	34.90%
01-5140-9020	MEDICAID ASSESSMENT FEE	\$55,000.00	\$0.00	\$0.00	\$55,000.00	\$22,992.00	\$32,008.00	41.80%
01-5145-3220	9-1-1 OPERATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5145-5450	GIS SYSTEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5145-7390	9-1-1 EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5175-9030	PUBLIC DEFENDER - KRS 31.185 DEFENSE OF THE INDIGENT	\$3,359.00	\$0.00	\$0.00	\$3,359.00	\$3,358.88	\$0.12	100.00%
01-5205-1020	ANIMAL CONTROL SALARIES	\$223,100.80	\$0.00	\$0.00	\$223,100.80	\$83,811.10	\$139,289.70	37.57%
01-5205-1780	ANIMAL CONTROL OVERTIME	\$16,000.00	\$0.00	\$0.00	\$16,000.00	\$13,243.08	\$2,756.92	82.77%
01-5205-1781	ANIMAL CONTROL OVERTIME - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5205-2010	ANIMAL CONTROL SOCIAL SECURITY	\$18,291.21	\$0.00	\$0.00	\$18,291.21	\$7,402.74	\$10,888.47	40.47%
01-5205-2011	ANIMAL CONTROL SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5205-2020	ANIMAL CONTROL RETIREMENT	\$36,774.65	\$0.00	\$0.00	\$36,774.65	\$15,005.15	\$21,769.50	40.80%
01-5205-2030	ANIMAL CONTROL HEALTH/LIFE/DENTAL	\$67,570.57	\$0.00	\$0.00	\$67,570.57	\$21,477.45	\$46,093.12	31.79%
01-5205-2090	ANIMAL CONTROL WORKER'S COMP	\$10,185.69	\$0.00	\$0.00	\$10,185.69	\$6,099.03	\$4,086.66	59.88%
01-5205-3400	ANIMAL CONTROL VEHICLE REPAIR	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$198.64	\$1,801.36	9.93%
01-5205-3980	ANIMAL CONTROL I.T. CONTRACTED SERVICES	\$2,600.00	\$0.00	\$0.00	\$2,600.00	\$1,853.00	\$747.00	71.27%

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01-5205-3990	ANIMAL CONTROL EUTHANASIA	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$490.00	\$510.00	49.00%
01-5205-4020	ANIMAL CONTROL SUPPLIES & EQUIP	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$2,963.14	\$36.86	98.77%
01-5205-4030	ANIMAL CONTROL FOOD	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$1,295.22	\$1,704.78	43.17%
01-5205-4290	ANIMAL CONTROL GAS/OIL	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$1,089.56	\$3,910.44	21.79%
01-5205-4450	ANIMAL CONTROL OFFICE SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$492.54	\$507.46	49.25%
01-5205-4810	ANIMAL CONTROL UNIFORMS	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,610.52	\$389.48	80.53%
01-5205-5030	ANIMAL CONTROL BANK CHARGES/CREDIT CARD FEES	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
01-5205-5100	RABIES REIMBURSEMENT	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$935.00	\$1,565.00	37.40%
01-5205-5490	ANIMAL CONTROL MEDICAL SERVICES	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$4,975.03	\$3,024.97	62.19%
01-5205-5710	ANIMAL CONTROL BLDG. MAINT.	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$4,542.43	\$2,957.57	60.57%
01-5205-5730	ANIMAL CONTROL TELEPHONE	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$1,518.66	\$1,981.34	43.39%
01-5205-5740	ANIMAL CONTROL TRAINING	\$1,800.00	\$0.00	\$0.00	\$1,800.00	\$298.00	\$1,502.00	16.56%
01-5205-5760	ANIMAL CONTROL TRAVEL	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
01-5205-5780	ANIMAL CONTROL UTILITIES	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$2,750.02	\$2,749.98	50.00%
01-5205-7030	ANIMAL CONTROL RADIOS	\$7,600.00	\$0.00	\$0.00	\$7,600.00	\$750.00	\$6,850.00	9.87%
01-5205-7230	ANIMAL CONTROL VEHICLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5205-7250	ANIMAL CONTROL OFFICE EQUIP	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
01-5215-1610	RECYC/SW SALARIES	\$431,670.31	\$0.00	\$0.00	\$431,670.31	\$215,214.25	\$216,456.06	49.86%

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01-5215-1780	RECYC/SW OVERTIME	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$10,415.59	\$4,584.41	69.44%
01-5215-1781	RECYC/SW OVERTIME - 4/1- 4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5215-2010	RECYC/SW SOCIAL SECURITY	\$34,170.28	\$0.00	\$0.00	\$34,170.28	\$16,375.31	\$17,794.97	47.92%
01-5215-2011	RECYC/SW SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5215-2020	RECYC/SW RETIREMENT	\$83,170.01	\$0.00	\$0.00	\$83,170.01	\$42,012.34	\$41,157.67	50.51%
01-5215-2030	RECYC/SW HEALTH/LIFE/DENTAL	\$178,333.98	\$0.00	\$0.00	\$178,333.98	\$70,087.21	\$108,246.77	39.30%
01-5215-2090	RECYC/SW WORKER'S COMP	\$49,938.79	\$0.00	\$0.00	\$49,938.79	\$19,055.00	\$30,883.79	38.16%
01-5215-3020	RECYC/SW PUBLIC REL/ADVERTISING	\$2,800.00	\$0.00	\$1,365.00	\$4,165.00	\$3,576.75	\$588.25	85.88%
01-5215-3100	RECYC/SW SCALE HOUSE BLDG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5215-3360	RECYC/SW EQUIP MAINT	\$9,000.00	\$0.00	\$0.00	\$9,000.00	\$3,531.46	\$5,468.54	39.24%
01-5215-3400	RECYC/SW VEHICLE MAINT	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$1,220.24	\$3,779.76	24.40%
01-5215-3660	RECYC/SW MGT. DUMPSTERS	\$300,000.00	\$0.00	\$0.00	\$300,000.00	\$182,889.40	\$117,110.60	60.96%
01-5215-3661	RECYC/SW HHW & PAINT DISPOSAL	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$18,106.50	\$6,893.50	72.43%
01-5215-3662	RECYC/SW RECYCLING FEE	\$1,800.00	\$0.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00	0.00%
01-5215-3980	RECYC/SW I.T. CONTRACTED SERVICES	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	0.00%
01-5215-4130	RECYC/S WASTE DATA PROCESSING	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
01-5215-4290	RECYC/SW GAS/OIL	\$24,000.00	\$0.00	\$0.00	\$24,000.00	\$12,372.74	\$11,627.26	51.55%
01-5215-4450	RECYC/SW OFFICE SUPPLIES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$2,123.24	\$3,876.76	35.39%

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01-5215-4680	RECYC/SW SUPPLIES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$3,325.75	\$2,674.25	55.43%
01-5215-4681	RECYC/SW EQUIP	\$6,200.00	\$0.00	\$100.00	\$6,300.00	\$6,300.00	\$0.00	100.00%
01-5215-4810	RECYC/SW UNIFORMS (SAFETY SHOES)	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	0.00%
01-5215-5030	RECYC/SW BANK CHARGES/CREDIT CARD FEES	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
01-5215-5480	RECYC/SW WASTE TIRE DISPOSAL	\$2,000.00	\$0.00	(\$703.10)	\$1,296.90	\$0.00	\$1,296.90	0.00%
01-5215-5730	RECYC/SW TELEPHONE	\$2,800.00	\$0.00	\$0.00	\$2,800.00	\$1,342.15	\$1,457.85	47.93%
01-5215-5740	RECYC/SW TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
01-5215-5760	RECYC/SW TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5215-5780	RECYC/SW UTILITIES	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$6,154.43	\$5,845.57	51.29%
01-5215-5860	RECYC/SW BLDG MAINT	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$4,537.91	\$1,462.09	75.63%
01-5215-7230	RECYC/SW NEW VEHICLE	\$49,900.00	\$0.00	\$603.10	\$50,503.10	\$50,503.10	\$0.00	100.00%
01-5215-7250	RECYC/SW OFFICE EQUIP	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
01-5215-7390	RECYC/SW AIR CURTAIN INCINERATOR BURN BOX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5215-7420	RECYC/SW TIRE SHED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5215-7421	RECYC/SW COMPACTOR BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5225-6070	MIDWAY EDA INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5231-4290	HEALTH DEPT GAS	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$1,836.45	\$1,163.55	61.22%
01-5231-4790	HEALTH DEPT TIRES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5232-5500	COVID-19 TESTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5235-3980	CARCASS REMOVAL	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	0.00%

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01-5235-5070	SOIL & WATER CONSERVATION	\$218,763.00	\$0.00	\$0.00	\$218,763.00	\$109,381.50	\$109,381.50	50.00%
01-5301-5150	WOODFORD COUNTY FOUNDATION INDIGENT RELIEF & AID	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	0.00%
01-5301-5990	INDIGENT RELIEF & AID	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
01-5305-3480	ADULT DAY CARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5305-3481	BLUEGRASS COMMUNITY ACTION	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	0.00%
01-5305-3560	SENIOR CITIZENS	\$36,000.00	\$0.00	\$0.00	\$36,000.00	\$18,000.00	\$18,000.00	50.00%
01-5310-5070	CASA CONTRIBUTION	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	100.00%
01-5310-5480	OPIOID TASK FORCE	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$1,680.00	\$8,320.00	16.80%
01-5320-3320	LEGAL & COURT FEES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$15.00	\$5,985.00	0.25%
01-5325-5040	CEMETERIES & MEMORIALS MAINTENANCE	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
01-5330-3440	PAUPER BURIALS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
01-5330-5070	FOOD PANTRY EXECUTIVE DIRECTOR CONTRIBUTION - WOODFORD COUNTY LOCATION	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$37,500.00	\$37,500.00	50.00%
01-5330-5150	GENERAL WELFARE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
01-5340-3240	NCRC & GED TESTING (WORK READY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5340-3480	WOODFORD WHEELS PROGRAM SUPPORT	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
01-5340-3481	WOODFORD COUNTY VETERANS COMMISSION PROGRAM SUPPORT	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$2,965.73	\$22,034.27	11.86%
01-5340-3482	MENTORS & MEALS PROGRAM SUPPORT	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	100.00%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-5340-3483	YOUNG FARMERS ASSISTANCE PROGRAM SUPPORT	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	0.00%
01-5340-3980	BLUEGRASS COMMUNITY ACTION ECONOMIC RECOVERY ASSISTANCE	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
01-5340-5150	HUMAN RIGHTS COMMISSION	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
01-5340-5151	KEEP THE BLUEGRASS BEAUTIFUL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5401-4290	PARKS & REC GAS/OIL	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$8,589.44	\$11,410.56	42.95%
01-5401-5070	PARKS & RECREATION	\$985,050.00	\$0.00	\$0.00	\$985,050.00	\$465,025.00	\$520,025.00	47.21%
01-5401-5071	PARKS & RECREATION SPECIAL CAPTIAL PROJECTS	\$1,414,213.96	\$0.00	\$0.00	\$1,414,213.96	\$27,566.66	\$1,386,647.30	1.95%
01-5401-7160	WOODFORD COUNTY NEIGHBORHOOD/COMMUN ITY COMMON SPACES IMPROVEMENT GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5401-7180	PARKS & REC TENNIS COURT PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5405-5070	MILLVILLE COMMUNITY MARKET MANAGER PROGRAM MATCHING GRANT FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5420-5070	TRANSIENT ROOM TAX	\$280,000.00	\$0.00	\$0.00	\$280,000.00	\$108,817.74	\$171,182.26	38.86%
01-5425-3980	CELEBRATION/FESTIVAL EVENT COORDINATOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-5425-4250	CELEBRATION/FESTIVAL PROGRAMS REFRESHMENTS	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$5,826.38	\$1,173.62	83.23%
01-5425-4290	FAIR BOARD GAS/OIL	\$800.00	\$0.00	\$0.00	\$800.00	\$14.88	\$785.12	1.86%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-8099-7414	FALLING SPRINGS BLVD & BEASLEY RD SIDEWALK CONNECTOR PROJECT	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	0.00%
01-9100-1070	GIS DIRECTOR SALARY	\$78,673.03	\$0.00	\$0.00	\$78,673.03	\$42,362.48	\$36,310.55	53.85%
01-9100-2010	GIS SOCIAL SECURITY	\$6,018.49	\$0.00	\$0.00	\$6,018.49	\$3,240.85	\$2,777.64	53.85%
01-9100-2020	GIS RETIREMENT	\$14,648.92	\$0.00	\$0.00	\$14,648.92	\$7,887.88	\$6,761.04	53.85%
01-9100-2030	GIS HEALTH/LIFE/DENTAL	\$13,270.32	\$0.00	\$1,853.42	\$15,123.74	\$15,123.74	\$0.00	100.00%
01-9100-2090	GIS WORKER'S COMP	\$283.22	\$0.00	\$0.00	\$283.22	\$0.00	\$283.22	0.00%
01-9100-3070	AUDIT SERVICES	\$21,000.00	\$0.00	\$500.00	\$21,500.00	\$21,500.00	\$0.00	100.00%
01-9100-3090	GIS PROGRAMING CONSULTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9100-3180	GIS DATA PROCESSING SERVICES	\$14,000.00	\$0.00	\$240.00	\$14,240.00	\$0.00	\$14,240.00	0.00%
01-9100-3380	GIS OFFICE EQUIPMENT REPAIRS/MAINTENANCE	\$919.00	\$0.00	\$0.00	\$919.00	\$0.00	\$919.00	0.00%
01-9100-3680	TAX BILL PREPARATION	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
01-9100-3981	GIS AERIAL PHOTOGRAPHY	\$39,129.00	\$0.00	\$0.00	\$39,129.00	\$0.00	\$39,129.00	0.00%
01-9100-4250	MANDATORY TRAINING/MEETINGS REFRESHMENTS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
01-9100-4450	GIS OFFICE SUPPLIES	\$1,750.00	\$0.00	\$0.00	\$1,750.00	\$468.84	\$1,281.16	26.79%
01-9100-5030	GIS BANK CHARGES/CREDIT CARD FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9100-5150	9-1-1 FEES	\$7,800.00	\$0.00	\$0.00	\$7,800.00	\$5,640.73	\$2,159.27	72.32%
01-9100-5210	COUNTY INSURANCE - KACO ALL LINES FUND	\$361,477.00	\$0.00	\$8,271.28	\$369,748.28	\$369,748.28	\$0.00	100.00%
01-9100-5490	MEDICAL SERVICES	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$538.00	\$2,962.00	15.37%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-9100-5510	ASSOCIATION MEMBERSHIPS	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$4,764.56	\$3,235.44	59.56%
01-9100-5511	GIS MEMBERSHIPS	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	0.00%
01-9100-5690	TRAINING/CONFERENCES	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$5,589.00	\$9,411.00	37.26%
01-9100-5691	GIS TRAINING/CONFERENCES	\$575.00	\$0.00	\$0.00	\$575.00	\$0.00	\$575.00	0.00%
01-9100-5730	GIS TELEPHONE	\$240.00	\$0.00	\$0.00	\$240.00	\$0.00	\$240.00	0.00%
01-9100-5760	TRAVEL EXPENSES - MAGISTRATES/JUDGE EXECUTIVE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$1,259.94	\$3,740.06	25.20%
01-9100-5761	GIS TRAINING/TRAVEL EXPENSES	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$162.27	\$5,837.73	2.70%
01-9100-5950	EDUCATION REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9100-7050	GIS DATA PROCESSING EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9100-7250	GIS OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9100-7390	GIS OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9200-9990	GENERAL RESERVE FOR TRANSFER	\$10,375,705.93	(\$3,778,955.77)	(\$405,534.95)	\$6,191,215.21	\$0.00	\$6,191,215.21	0.00%
01-9200-9991	PAYROLL CONTINGENCY	\$200,000.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	0.00%
01-9300-9990	GENERAL RESERVE FOR TRANSFER TO OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9400-2010	GENERAL SOCIAL SECURITY	\$153.00	\$0.00	\$0.00	\$153.00	\$76.50	\$76.50	50.00%
01-9400-2020	GENERAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
01-9400-2030	GENERAL HEALTH/LIFE/DENTAL	\$106,107.49	\$0.00	\$0.00	\$106,107.49	\$56,115.18	\$49,992.31	52.89%
01-9400-2080	UNEMPLOYMENT INSURANCE	\$3,100.00	\$0.00	\$0.00	\$3,100.00	\$3,084.98	\$15.02	99.52%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
01-9400-2990	RETIREMENT, SICK HOUR PAYOUT	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$3,112.44	\$16,887.56	15.56%
01-9500-5720	SALES & USE TAX	\$600.00	\$0.00	\$0.00	\$600.00	\$69.92	\$530.08	11.65%
	Grand Total	\$34,141,792.03	(\$3,778,955.77)	(\$230,172.60)	\$30,132,663.66	\$9,805,941.71	\$20,326,721.95	32.54%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
02-6103-1020	ROAD SUPERVISOR SALARY	\$84,110.62	\$0.00	(\$4,043.78)	\$80,066.84	\$52,046.33	\$28,020.51	65.00%
02-6103-1021	ROAD SUPERVISOR COMP TIME PAYOUT	\$0.00	\$0.00	\$4,043.78	\$4,043.78	\$4,043.78	\$0.00	100.00%
02-6103-1050	ROAD ADMIN. ASSISTANT SALARY	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$17,003.12	\$17,996.88	48.58%
02-6103-1070	ROAD OPERATIONS SUPERVISOR SALARY	\$57,782.40	\$0.00	\$0.00	\$57,782.40	\$23,859.55	\$33,922.85	41.29%
02-6103-3340	ROAD BLDG MAINT & REPAIR	\$5,000.00	\$0.00	\$17,122.88	\$22,122.88	\$20,456.40	\$1,666.48	92.47%
02-6103-3980	ROAD I.T. CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-6103-4450	ROAD OFFICE SUPPLIES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$754.49	\$1,245.51	37.72%
02-6103-5430	ROAD LICENSE/SERVICE CONTRACTS	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$689.21	\$9,310.79	6.89%
02-6103-5730	ROAD TELEPHONE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$1,946.06	\$3,053.94	38.92%
02-6103-5740	ROAD TRAINING	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$375.00	\$14,625.00	2.50%
02-6103-5780	ROAD UTILITIES	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$5,359.32	\$14,640.68	26.80%
02-6103-7050	ROAD COMPUTER EQUIP & SOFTWARE	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
02-6103-7250	ROAD OFFICE EQUIP	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
02-6105-1430	ROAD WORKER SALARIES	\$630,792.53	\$0.00	\$0.00	\$630,792.53	\$253,050.69	\$377,741.84	40.12%
02-6105-1780	ROAD WORKERS OVERTIME	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$26,755.27	\$8,244.73	76.44%
02-6105-1781	ROAD WORKERS OVERTIME - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-6105-3110	ROAD RURAL SECONDARY FUNDS (FLEX FUNDS)	\$326,675.00	\$0.00	\$898.89	\$327,573.89	\$327,573.89	\$0.00	100.00%
02-6105-3360	ROAD MACH/EQUIP REPAIRS	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$25,483.75	\$14,516.25	63.71%

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
02-6105-7307	ROAD KYTC RURAL/SECONDARY ROAD PROJECT - BUCK RUN RD FLOOD DAMAGE	\$0.00	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$0.00	100.00%
02-8003-3120	FD 15 FUNDS PAYNES DEPOT BRIDGE PROJECT	\$0.00	\$1,110,877.00	\$0.00	\$1,110,877.00	\$0.00	\$1,110,877.00	0.00%
02-8003-3230	RD PAYNES DEPOT BRIDGE PROJECT ENGINEERING SERVICES	\$0.00	\$0.00	\$45,600.00	\$45,600.00	\$45,600.00	\$0.00	100.00%
02-8003-4490	CB01 BRIDGE PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-9100-5490	ROAD MEDICAL SERVICES FOR EMPLOYEES	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$255.00	\$1,245.00	17.00%
02-9200-9990	ROAD RESERVE FOR TRANSFER	\$0.00	(\$85,195.28)	\$85,195.28	\$0.00	\$0.00	\$0.00	-
02-9300-9990	ROAD RESERVE FOR TRANSFER TO OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-9400-2010	ROAD SOCIAL SECURITY	\$64,465.44	\$0.00	\$0.00	\$64,465.44	\$26,532.02	\$37,933.42	41.16%
02-9400-2011	ROAD SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
02-9400-2020	ROAD RETIREMENT	\$147,918.31	\$0.00	\$0.00	\$147,918.31	\$52,915.22	\$95,003.09	35.77%
02-9400-2030	ROAD HEALTH/LIFE/DENTAL	\$388,968.18	\$0.00	\$0.00	\$388,968.18	\$114,130.11	\$274,838.07	29.34%
02-9400-2090	ROAD WORKER'S COMP	\$81,527.72	\$0.00	\$0.00	\$81,527.72	\$36,588.01	\$44,939.71	44.88%
	Grand Total	\$4,058,515.58	\$1,041,681.72	\$213,482.19	\$5,313,679.49	\$1,344,386.13	\$3,969,293.36	25.30%

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03-5101-1010	JAILER SALARY	\$118,434.48	\$0.00	\$0.00	\$118,434.48	\$59,584.85	\$58,849.63	50.31%
03-5101-1030	JAIL DEPUTIES SALARIES	\$1,322,000.00	\$0.00	\$0.00	\$1,322,000.00	\$618,404.35	\$703,595.65	46.78%
03-5101-1780	JAIL OVERTIME	\$250,000.00	\$0.00	\$0.00	\$250,000.00	\$85,172.16	\$164,827.84	34.07%
03-5101-1790	JAIL PART TIME SALARIES	\$92,000.00	\$0.00	\$0.00	\$92,000.00	\$50,408.42	\$41,591.58	54.79%
03-5101-1870	JAIL HOLIDAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-5101-2120	JAIL JAILER TRAINING BENEFITS	\$5,302.12	\$0.00	\$0.00	\$5,302.12	\$0.00	\$5,302.12	0.00%
03-5101-3070	JAIL PREA AUDIT	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
03-5101-3090	JAIL CONSULTANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-5101-3140	JAIL CONTRACT WITH OTHER COUNTIES	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
03-5101-3340	JAIL BUILDING REPAIR	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$3,265.79	\$56,734.21	5.44%
03-5101-3360	JAIL EQUIP REPAIRS	\$37,500.00	\$0.00	\$0.00	\$37,500.00	\$21,386.69	\$16,113.31	57.03%
03-5101-3390	JAIL RADIO REPAIR	\$2,500.00	\$0.00	(\$1,239.19)	\$1,260.81	\$373.16	\$887.65	29.60%
03-5101-3400	JAIL VEHICLE REPAIR	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$1,279.32	\$2,720.68	31.98%
03-5101-3460	JAIL PEST CONTROL	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$516.77	\$683.23	43.06%
03-5101-3980	JAIL HOME INCARCERATION	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$3,621.00	\$4,379.00	45.26%
03-5101-3981	JAIL I.T. CONTRACTED SERVICES	\$8,500.00	\$0.00	\$0.00	\$8,500.00	\$0.00	\$8,500.00	0.00%
03-5101-4060	JAIL BLDG MAINT SUPPLIES	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$593.52	\$1,406.48	29.68%
03-5101-4110	JAIL CUSTODIAL SUPPLIES	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$10,973.27	\$14,026.73	43.89%
03-5101-4230	JAIL FOOD PREP AND SUPPLIES	\$1,700.00	\$0.00	\$0.00	\$1,700.00	\$708.90	\$991.10	41.70%
03-5101-4250	JAIL FOOD	\$220,000.00	\$0.00	\$0.00	\$220,000.00	\$104,418.79	\$115,581.21	47.46%
03-5101-4290	JAIL GAS/OIL	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$2,785.29	\$7,214.71	27.85%

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03-9300-9990	JAIL RESERVE FOR TRANSFER TO OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-9400-2010	JAIL SOCIAL SECURITY	\$136,356.24	\$0.00	\$0.00	\$136,356.24	\$60,997.80	\$75,358.44	44.73%
03-9400-2020	JAIL RETIREMENT	\$394,547.41	\$0.00	\$0.00	\$394,547.41	\$123,250.70	\$271,296.71	31.24%
03-9400-2021	JAIL COMP TIME PAYOUT RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
03-9400-2030	JAIL HEALTH/LIFE/DENTAL	\$275,000.00	\$0.00	\$0.00	\$275,000.00	\$180,253.81	\$94,746.19	65.55%
03-9400-2090	JAIL WORKER'S COMP	\$86,000.00	\$0.00	\$2,352.00	\$88,352.00	\$88,352.00	\$0.00	100.00%
	Grand Total	\$3,447,490.25	\$0.00	\$2,352.00	\$3,449,842.25	\$1,595,779.52	\$1,854,062.73	46.26%

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04-6105-7130	ROAD EQUIP - LGEA	\$6,905.43	\$0.00	\$0.00	\$6,905.43	\$1,287.87	\$5,617.56	18.65%
04-9200-9990	LGEA RESERVE FOR TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$6,905.43	\$0.00	\$0.00	\$6,905.43	\$1,287.87	\$5,617.56	18.65%

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06-5225-7410	MILLVILLE WASTE WATER PROJECT	\$8,500,000.00	\$0.00	\$0.00	\$8,500,000.00	\$0.00	\$8,500,000.00	0.00%
06-5240-3140	LIDAR GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-5401-7180	PARKS & REC TENNIS COURT PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-5435-5480	JJH KY HISTORICAL SOCIETY GRANT	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
06-8001-7420	ENERGY SAVINGS PERFORMANCE PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-8099-7160	CONNECTOR LANDSCAPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-8099-7310	HUNTERTOWN RD SIDEWALK PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-9100-5480	CDBG UTILITY ASSISTANCE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
06-9200-9990	RESERVE FOR TRANSFER	\$0.00	\$740,173.54	\$0.00	\$740,173.54	\$0.00	\$740,173.54	0.00%
	Grand Total	\$9,594,926.64	\$740,173.54	\$0.00	\$10,335,100.18	\$337,770.31	\$9,997,329.87	3.27%

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

**For Fiscal Year to Date
7/1/2025 To 12/31/2025**

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
07-5135-4461	FEMA EMERGENCY MANAGEMENT PERFORMANCE GRANT (EMPG)	\$25,773.00	\$0.00	\$0.00	\$25,773.00	\$0.00	\$25,773.00	0.00%
07-5135-5150	HOMELAND SECURITY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-5135-5470	CERT TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-5135-5480	FLOOD MITIGATION GRANT	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00	0.00%
07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-5135-7390	HMPG SENIOR CENTER GENERATOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
07-5135-7420	FEMA SAFE ROOMS GRANT	\$430,670.00	\$0.00	\$0.00	\$430,670.00	\$0.00	\$430,670.00	0.00%
07-5220-7430	MILLVILLE WATER LINE PROJECT	\$1,254,000.00	\$0.00	\$0.00	\$1,254,000.00	\$124,200.00	\$1,129,800.00	9.90%
07-6100-5940	SAFE STREETS & ROADS FOR ALL PROGRAM	\$13,350.00	\$0.00	\$0.00	\$13,350.00	\$0.00	\$13,350.00	0.00%
07-8099-7311	BIG SINK SIDEWALK PROJECT (TAP GRANT)	\$597,643.25	\$0.00	\$0.00	\$597,643.25	\$41,724.38	\$555,918.87	6.98%
07-9200-9990	RESERVE FOR TRANSFER	\$0.00	\$9,477,050.19	\$0.00	\$9,477,050.19	\$0.00	\$9,477,050.19	0.00%
	Grand Total	\$3,831,871.25	\$9,477,050.19	\$0.00	\$13,308,921.44	\$165,924.38	\$13,142,997.06	1.25%

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

**For Fiscal Year to Date
7/1/2025 To 12/31/2025**

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
08-5135-9020	BERT FUNDING	\$2,750.00	\$0.00	\$0.00	\$2,750.00	\$2,750.00	\$0.00	100.00%
08-9100-5490	DES MEDICAL SERVICES FOR EMPLOYEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
08-9200-9990	DES RESERVE FOR TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
08-9300-9990	DES RESERVE FOR TRANSFER TO OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$277,778.95	\$0.00	\$2,125.91	\$279,904.86	\$123,111.43	\$156,793.43	43.98%

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

**For Fiscal Year to Date
7/1/2025 To 12/31/2025**

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
30-6105-4200	ROAD SUPPLIES & SERVICES - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$129.99	\$129.99	\$129.99	\$0.00	100.00%
30-6105-4250	ROAD FOOD FOR OVRNGT/EXTENDED HOURS EMPLOYEES - 4/1- 4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$119.57	\$119.57	\$119.57	\$0.00	100.00%
30-6105-4410	ROAD MACHINERY & EQUIPMENT - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$10,863.39	\$10,863.39	\$10,863.39	\$0.00	100.00%
30-9100-5640	GIS AERIAL PHOTOS - 4/1- 4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
30-9200-9990	RESERVE FOR TRANSFER - 4/1-4/8/25 FLOOD EVENT	\$304,132.81	\$0.00	(\$73,714.25)	\$230,418.56	\$0.00	\$230,418.56	0.00%
30-9400-2010	ROAD OVERTIME SOCIAL SECURITY - 4/1-4/8/25 FLOOD EVENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$304,132.81	\$0.00	\$0.00	\$304,132.81	\$73,714.25	\$230,418.56	24.24%

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

**For Fiscal Year to Date
7/1/2025 To 12/31/2025**

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
74-5340-3480	OPIOID PROGRAM SUPPORT	\$498,053.68	\$0.00	\$5,500.00	\$503,553.68	\$11,000.00	\$492,553.68	2.18%
74-9200-9990	OPIOID PROGRAM RESERVE FOR TRANSFER	\$0.00	\$13,076.96	\$0.00	\$13,076.96	\$0.00	\$13,076.96	0.00%
	Grand Total	\$498,053.68	\$13,076.96	\$5,500.00	\$516,630.64	\$11,000.00	\$505,630.64	2.13%

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

**For Fiscal Year to Date
7/1/2025 To 12/31/2025**

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
75-5015-3380	SHERIFF ASSET FORFEITURE MAINTENANCE & REPAIR SERVICES - OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-5015-3400	SHERIFF ASSET FORFEITURE VEHICLE REPAIRS/RADIO	\$0.00	\$0.00	\$4,101.80	\$4,101.80	\$4,101.80	\$0.00	100.00%
75-5015-4790	SHERIFF ASSET FORFEITURE TIRES & TUBES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-5015-4810	SHERIFF ASSET FORFEITURE UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-5015-5740	SHERIFF ASSET FORFEITURE TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-5015-5760	SHERIFF ASSET FORFEITURE TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
75-5015-7030	SHERIFF ASSET FORFEITURE COMMUNICATION EQUIPMENT	\$0.00	\$0.00	\$10,260.31	\$10,260.31	\$10,260.31	\$0.00	100.00%
75-5015-7050	SHERIFF ASSET FORFEITURE COMPUTER SOFTWARE	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	100.00%
75-5015-7170	SHERIFF ASSET FORFEITURE VEHICLE EQUIPMENT	\$0.00	\$0.00	\$8,411.10	\$8,411.10	\$8,411.10	\$0.00	100.00%
75-5015-7230	SHERIFF ASSET FORFEITURE NEW VEHICLES	\$0.00	\$0.00	\$16,856.65	\$16,856.65	\$16,856.65	\$0.00	100.00%
75-5015-7250	SHERIFF ASSET FORFEITURE OFFICE EQUIPMENT	\$0.00	\$0.00	\$2,537.22	\$2,537.22	\$2,537.22	\$0.00	100.00%
75-5015-7390	SHERIFF ASSET FORFEITURE OTHER EQUIPMENT	\$0.00	\$0.00	\$1,138.98	\$1,138.98	\$1,138.98	\$0.00	100.00%

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

**For Fiscal Year to Date
7/1/2025 To 12/31/2025**

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
75-9200-9990	SHERIFF ASSET FORFEITURE RESERVE FOR TRANSFER	\$630,000.00	(\$77,415.54)	(\$44,506.06)	\$508,078.40	\$0.00	\$508,078.40	0.00%
	Grand Total	\$630,000.00	(\$77,415.54)	\$0.00	\$552,584.46	\$44,506.06	\$508,078.40	8.05%

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

**For Fiscal Year to Date
7/1/2025 To 12/31/2025**

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
76-5010-1790	CO CLERK PERMANENT STORAGE FEES PERSONNEL COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
76-5010-3180	CO CLERK PERMANENT STORAGE FEES SOFTWARE/CLOUD STORAGE/SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
76-5010-4460	CO CLERK PERMANENT STORAGE FEES SUPPLIES/EQUIPMENT	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$12,728.90	\$12,271.10	50.92%
76-5010-7050	CO CLERK PERMANENT STORAGE FEES HARDWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
76-9200-9990	CO CLERK PERMANENT STORAGE FEES RESERVE FOR TRANSFER	\$30,700.00	\$5,444.08	\$0.00	\$36,144.08	\$0.00	\$36,144.08	0.00%
	Grand Total	\$55,700.00	\$5,444.08	\$0.00	\$61,144.08	\$12,728.90	\$48,415.18	20.82%

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

**For Fiscal Year to Date
7/1/2025 To 12/31/2025**

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
84-9400-2011	JAIL ARPA PREMIUM PAY SOCIAL SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
84-9400-2020	ROAD ARPA PREMIUM PAY RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
84-9400-2021	JAIL ARPA PREMIUM PAY RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$3,705,531.54	(\$381.28)	\$0.00	\$3,705,150.26	\$0.00	\$3,705,150.26	0.00%

**Woodford County Fiscal Court
Financial Statement**

1/9/2026

**For Fiscal Year to Date
7/1/2025 To 12/31/2025**

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Appropriation Account Number	Name of Appropriation Account	Original Budget Appropriation	Amendments	Transfers +/-	Total Available	Claims Allowed	Free Balance	% Exp
99-7100-6000	PARK EXPANSION - PRINCIPAL	\$80,000.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$0.00	100.00%
99-7100-6010	ENERGY SAVINGS PERFORMANCE PROJECT - PRINCIPAL	\$275,900.00	\$0.00	\$0.00	\$275,900.00	\$0.00	\$275,900.00	0.00%
99-7100-6050	PARK EXPANSION - INTEREST	\$7,512.50	\$0.00	\$6,712.50	\$14,225.00	\$7,512.50	\$6,712.50	52.81%
99-7100-6051	ENERGY SAVINGS PERFORMACE PROJECT - INTEREST	\$55,095.98	\$0.00	\$0.00	\$55,095.98	\$27,547.99	\$27,547.99	50.00%
99-7200-6013	ANNEX (AOC) PRINCIPAL	\$4,938.94	\$0.00	\$0.00	\$4,938.94	\$0.00	\$4,938.94	0.00%
99-7200-6053	ANNEX (AOC) - INTEREST	\$466.50	\$0.00	\$0.00	\$466.50	\$233.25	\$233.25	50.00%
99-7200-9990	PUBLIC PROPERTIES RESERVE FOR TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99-9200-9990	DEBT SERVICES RESERVE FOR TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
	Grand Total	\$423,913.92	\$0.00	\$6,712.50	\$430,626.42	\$115,293.74	\$315,332.68	26.77%

**Woodford County Fiscal Court
Financial Statement**

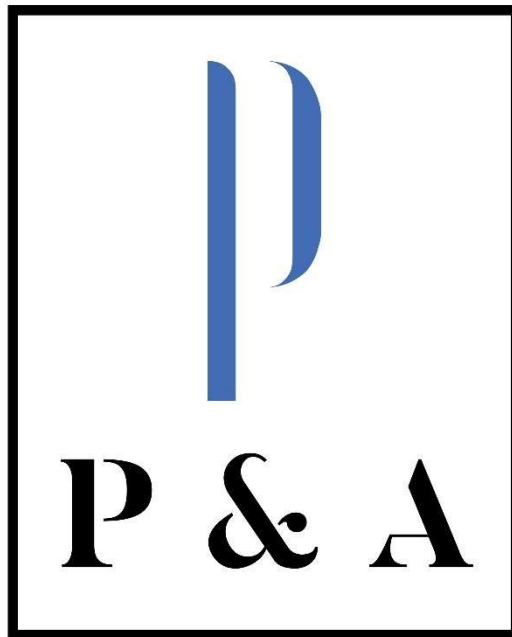
1/9/2026

**For Fiscal Year to Date
7/1/2025 To 12/31/2025**

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**REPORT OF THE AUDIT OF THE
WOODFORD COUNTY
FISCAL COURT**

**For The Year Ended
June 30, 2024**



PATRICK & ASSOCIATES, LLC

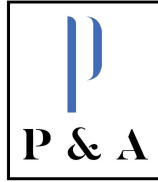
**124 Candlewood Drive
Winchester, KY 40391**

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PATRICK & ASSOCIATES, LLC

124 Candlewood Drive
Winchester, KY 40391

Independent Auditor's Report

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable James Kay, Woodford County Judge/Executive
Members of the Woodford County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis of the Woodford County Fiscal Court, for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise the Woodford County Fiscal Court's financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompany financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Woodford County Fiscal Court, for the year ended June 30, 2024, in accordance with accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Woodford County Fiscal Court, for the year ended June 30, 2024, or the changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Fiscal Court Audit Guide* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Woodford County Fiscal Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable James Kay, Woodford County Judge/Executive
Members of the Woodford County Fiscal Court

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Woodford County Fiscal Court on the basis of the accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Woodford County Fiscal Court's management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Woodford County Fiscal Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Woodford County Fiscal Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

To the People of Kentucky
The Honorable Andy Beshear, Governor
Holly M. Johnson, Secretary
Finance and Administration Cabinet
The Honorable James Kay, Woodford County Judge/Executive
Members of the Woodford County Fiscal Court

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Woodford County Fiscal Court. The Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws.

The accompanying Budgetary Comparison Schedules and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2025 on our consideration of Woodford County Fiscal Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Woodford County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,

Patrick & Associates, LLC

Patrick & Associates, LLC

WOODFORD COUNTY OFFICIALS**For The Year Ended June 30, 2024****Fiscal Court Members:**

James Kay	County Judge/Executive
Liles Taylor	Magistrate
John Gentry	Magistrate
Darrell Varner	Magistrate
Kelly Carl	Magistrate
William Downey	Magistrate
Larry Blackford	Magistrate
Mary Ann Gill	Magistrate
Jackie Brown	Magistrate

Other Elected Officials:

Alan George	County Attorney
Michele Rankin	Jailer
Sandra Jones	County Clerk
Sarah Littrell	Circuit Court Clerk
John Wilhoit	Sheriff
John Paul Coyle	Property Valuation Administrator
Penny Baker	Coroner

Appointed Personnel:

Melody Traugott	County Treasurer
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**WOODFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS**

For The Year Ended June 30, 2024

WOODFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS

For The Year Ended June 30, 2024

	Budgeted Funds			Local Government Economic Assistance Fund
	General Fund	Road Fund	Jail Fund	
RECEIPTS				
Taxes	\$ 12,673,535	\$	\$	\$
Licenses and Permits	43,277			
Intergovernmental	2,399,371	1,268,765	1,504,386	
Charges for Services	1,410,345	4,000	32,348	
Miscellaneous	1,851,676		51,844	
Interest	777,023			
Total Receipts	<u>19,155,227</u>	<u>1,272,765</u>	<u>1,588,578</u>	
DISBURSEMENTS				
General Government	6,277,678			
Protection to Persons and Property	5,301,898		2,165,330	
General Health and Sanitation	1,401,760			
Social Services	85,750			
Recreation and Culture	1,400,429			
Roads		1,366,724		11,950
Bus Services	22,000			
Debt Service	147,583			
Capital Projects	363,464	91,900		
Administration	515,271	357,205	669,532	
Total Disbursements	<u>15,515,833</u>	<u>1,815,829</u>	<u>2,834,862</u>	<u>11,950</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>3,639,394</u>	<u>(543,064)</u>	<u>(1,246,284)</u>	<u>(11,950)</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	766,543	1,013,442	1,226,300	
Transfers To Other Funds	<u>(3,559,993)</u>		<u>(118,056)</u>	
Total Other Adjustments to Cash (Uses)	<u>(2,793,450)</u>	<u>1,013,442</u>	<u>1,108,244</u>	
Net Change in Fund Balance	845,944	470,378	(138,040)	(11,950)
Fund Balance - Beginning 6/30/23, as previously reported	15,084,905	308,086	138,040	18,855
Adjustment for prior year voided checks	92,095			
Fund Balance - Beginning 6/30/23, as restated	<u>15,177,000</u>	<u>308,086</u>	<u>138,040</u>	<u>18,855</u>
Fund Balance - Ending	<u>\$ 16,022,944</u>	<u>\$ 778,464</u>	<u>\$ 0</u>	<u>\$ 6,905</u>
Composition of Fund Balance				
Bank Balance	\$ 16,231,857	\$ 826,754	\$ 31,755	\$ 6,905
Less: Outstanding Checks	<u>(208,913)</u>	<u>(48,290)</u>	<u>(31,755)</u>	
Fund Balance - Ending	<u>\$ 16,022,944</u>	<u>\$ 778,464</u>	<u>\$ 0</u>	<u>\$ 6,905</u>

The accompanying notes are an integral part of the financial statement.

WOODFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS
For The Year Ended June 30, 2024
(Continued)

Budgeted Funds						
State Grants Fund	Federal Grants Fund	Disaster Emergency Services Fund	Sheriff's Asset Forfeiture Fund	County Clerk Permanent Storage Fund	Opioid Settlement Fund	American Rescue Plan Act Fund
\$	\$	\$	\$	\$	\$	\$
528,170	518,501	34,879				
		126,088	418,613	41,815	128,488	
			11,912	737	8,076	166,072
<u>528,170</u>	<u>518,501</u>	<u>160,967</u>	<u>430,525</u>	<u>42,552</u>	<u>136,564</u>	<u>166,072</u>
90,250	356,272		301,862	35,967		
103,422	255,870	350,733				
443,728						
	28,608					
<u>637,400</u>	<u>640,750</u>	<u>350,733</u>	<u>301,862</u>	<u>35,967</u>		
(109,230)	(122,249)	(189,766)	128,663	6,585	136,564	166,072
114,066	617,249	190,000				
	(648,487)					
<u>114,066</u>	<u>(31,238)</u>	<u>190,000</u>				
4,836	(153,487)	234	128,663	6,585	136,564	166,072
86,621	153,487	9,991	145,418	11,722	125,787	3,248,755
<u>86,621</u>	<u>153,487</u>	<u>9,991</u>	<u>145,418</u>	<u>11,722</u>	<u>125,787</u>	<u>3,248,755</u>
\$ 91,457	\$ 0	\$ 10,225	\$ 274,081	\$ 18,307	\$ 262,351	\$ 3,414,827
\$ 91,457	\$	\$ 12,195	\$ 274,081	\$ 18,307	\$ 262,351	\$ 3,414,827
		(1,970)				
<u>\$ 91,457</u>	<u>\$ 0</u>	<u>\$ 10,225</u>	<u>\$ 274,081</u>	<u>\$ 18,307</u>	<u>\$ 262,351</u>	<u>\$ 3,414,827</u>

The accompanying notes are an integral part of the financial statement.

WOODFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS
For The Year Ended June 30, 2024
(Continued)

	<u>Budgeted</u> <u>Funds</u>	<u>Unbudgeted Funds</u>		
	<u>Debt</u> <u>Services</u> <u>Fund</u>	<u>Public</u> <u>Properties</u> <u>Corporation</u> <u>Fund</u>	<u>Jail</u> <u>Commissary</u> <u>Fund</u>	<u>Total</u> <u>Funds</u>
RECEIPTS				
Taxes	\$	\$	\$	\$ 12,673,535
Licenses and Permits				43,277
Intergovernmental		229,809		6,478,147
Charges for Services				1,446,693
Miscellaneous			64,142	2,682,666
Interest			98	963,918
Total Receipts		<u>229,809</u>	<u>64,240</u>	<u>24,288,236</u>
DISBURSEMENTS				
General Government				7,062,029
Protection to Persons and Property				8,171,519
General Health and Sanitation				1,845,488
Social Services				85,750
Recreation and Culture			84,570	1,484,999
Roads				1,378,674
Bus Services				22,000
Debt Service	393,526	235,219		776,328
Capital Projects				483,972
Administration				1,542,008
Total Disbursements	<u>393,526</u>	<u>235,219</u>	<u>84,570</u>	<u>22,852,767</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(393,526)</u>	<u>(5,410)</u>	<u>(20,329)</u>	<u>1,435,470</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	393,526	5,410		4,326,536
Transfers To Other Funds				(4,326,536)
Total Other Adjustments to Cash (Uses)	<u>393,526</u>	<u>5,410</u>		
Net Change in Fund Balance			(20,329)	1,435,470
Fund Balance - Beginning 6/30/23, as previously reported			30,259	19,361,926
Adjustment for prior year voided checks				92,095
Fund Balance - Beginning 6/30/23, as restated			<u>30,259</u>	<u>19,454,021</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,930</u>	<u>\$ 20,889,491</u>
Composition of Fund Balance				
Bank Balance	\$	\$	\$ 10,283	\$ 21,180,772
Less: Outstanding Checks			(354)	(291,282)
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,930</u>	<u>\$ 20,889,491</u>

The accompanying notes are an integral part of the financial statement.

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TO THE FINANCIAL STATEMENT**

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WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT

June 30, 2024

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statement of Woodford County includes all budgeted and unbudgeted funds under the control of the Woodford County Fiscal Court. Budgeted funds included within the reporting entity are those funds presented in the county's approved annual budget and reported on the quarterly reports submitted to the Department for Local Government. Unbudgeted funds may include non-fiduciary financial activities, private purpose trust funds, and internal service funds that are within the county's control. Unbudgeted funds may also include any corporation to act for and on behalf of, and as the agency and instrumentality of the fiscal court in the acquisition and financing of any public project which may be undertaken by the fiscal court pursuant to the provisions of Kentucky law and thus accomplish a public purpose of the fiscal court. The unbudgeted funds are not presented in the annual approved budget or in the quarterly reports submitted to the Department for Local Government.

B. Basis of Accounting

The financial statement is presented on a regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves the reporting of fund balances and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) to meet the financial reporting requirements of the Department for Local Government and the laws of the Commonwealth of Kentucky.

This regulatory basis of accounting differs from GAAP primarily because the financial statement format does not include the GAAP presentations of government-wide and fund financial statements, cash receipts are recognized when received in cash rather than when earned and susceptible to accrual, and cash disbursements are recognized when paid rather than when incurred or subject to accrual.

Generally, except as otherwise provided by law, property taxes are assessed as of January 1, levied (mailed) November 1, due at discount November 30, due at face value December 31, delinquent January 1 following the assessment, and subject to sale ninety days following April 15.

C. Basis of Presentation

Budgeted Funds

The fiscal court reports the following budgeted funds:

General Fund - This is the primary operating fund of the fiscal court. It accounts for all financial resources of the general government, except where the Department for Local Government requires a separate fund or where management requires that a separate fund be used for some function.

Road Fund - This fund is for road and bridge construction and repair. The primary sources of receipts for this fund are state payments for truck license distribution, municipal road aid, and transportation grants. The Department for Local Government requires the fiscal court to maintain these receipts and disbursements separately from the general fund.

Jail Fund - The primary purpose of this fund is to account for the jail expenses of the county. The primary sources of receipts for this fund are reimbursements from the state and federal governments, payments from other counties for housing prisoners, and transfers from the general fund. The Department for Local Government requires the fiscal court to maintain these receipts and disbursements separately from the general fund.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continued)

Budgeted Funds (Continued)

Local Government Economic Assistance Fund - The primary purpose of this fund is to account for grants and related disbursements. The primary sources of receipts for this fund are grants from the state and federal governments.

State Grants Fund - The primary purpose of this fund is to account for state grant monies received.

Federal Grants Fund - The primary purpose of this fund is to account for federal grant monies received.

Disaster Emergency Services Fund - The primary purpose of this fund is to account for disaster and emergency expenses of the county. The primary sources of receipts for this fund are federal and state grants.

Sheriff's Asset Forfeiture Fund - The primary purpose of this fund is to account for additional law enforcement expenses of the Woodford County Sheriff's office. The primary sources of receipts for this fund are forfeiture cash.

County Clerk Permanent Storage Fund – The primary purpose of this fund is to account for receipts and disbursements related to the County Clerk's permanent storage of county records. The funds are used for the maintenance of records and for the facilities used to store those records.

Opioid Settlement Fund – The primary purpose of this fund is to account for revenues received as a result of the opioid settlement related to oxycontin. Funds received under this settlement are to be used in efforts to reduce the illicit use of opioids. This fund should be budgeted in subsequent fiscal years.

American Rescue Plan Act Fund - The primary purpose of this fund is to account for grants and related disbursements. The primary source of receipts for this fund are federal grants received under the American Recovery Plan Act.

Debt Services Fund - The primary purpose of this fund is to account for debt service payments. The county has debt obligations related to their general obligation bonds for the Falling Springs Community Center and the park expansion.

Unbudgeted Funds

The fiscal court reports the following unbudgeted funds:

Public Properties Corporation Fund - The primary purpose of this fund is to account for the proceeds and debt service of revenue bonds that were issued to fund construction of public buildings.

Jail Commissary Fund - The canteen operations are authorized pursuant to KRS 441.135. The profits generated from the sale of items are to be used for the benefit and to enhance the well-being of the inmates, or to enhance safety and security within the jail. The jailer is required to maintain accounting records and report annually to the county treasurer the receipts and disbursements of the jail commissary fund.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgetary Information

Annual budgets are adopted on a regulatory basis of accounting according to the laws of Kentucky as required by the state local finance officer, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board.

The county judge/executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the state local finance officer. Disbursements may not exceed budgeted appropriations at the activity level.

The state local finance officer does not require the jail commissary fund to be budgeted because the fiscal court does not approve the expenses of this fund.

E. Woodford County Elected Officials

Kentucky law provides for election of the officials listed below from the geographic area constituting Woodford County. Pursuant to state statute, these officials perform various services for the Commonwealth of Kentucky, its judicial courts, the fiscal court, various cities and special districts within the county, and the board of education. In exercising these responsibilities, however, they are required to comply with state laws. Audits of their financial statements are issued separately and individually and can be obtained from their respective administrative offices. These financial statements are not required to be included in the financial statement of the Woodford County Fiscal Court.

- Circuit Court Clerk
- County Attorney
- Property Valuation Administrator
- County Clerk
- County Sheriff

F. Deposits and Investments

The government's fund balance is considered to be cash on hand, demand deposits, certificates of deposit, and short-term investments with original maturities of three months or less from the date of acquisition. The government's fund balance includes cash and cash equivalents and investments.

KRS 66.480 authorizes the county to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

G. Long-term Obligations

The fund financial statement recognizes bond interest, as well as bond issuance costs when received or when paid, during the current period. The principal amount of the debt and interest are reported as disbursements. Issuance costs, whether withheld from the actual debt proceeds received or not, are reported as disbursements. Debt proceeds are reported as other adjustments to cash.

Note 2. Deposits

The fiscal court maintained deposits of public funds with federally insured banking institutions as required by the Department for Local Government's (DLG) *County Budget Preparation and State Local Finance Officer Policy Manual*. The DLG Manual strongly recommends perfected pledges of securities covering all public funds except direct federal obligations and funds protected by federal insurance. In order to be perfected in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the fiscal court and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the government's deposits may not be returned. The government does not have a deposit policy for custodial credit risk, but rather follows the requirements of the DLG *County Budget Preparation and State Local Finance Officer Policy Manual*. As of June 30, 2024, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 3. Transfers

The table below shows the interfund operating transfers for fiscal year .

	General Fund	Road Fund	Jail Fund	Federal Grants Fund	Disaster and Emergency Services Fund	Debt Services Fund	Total Transfers In
General Fund	\$	\$ 118,056		\$ 648,487	\$	\$	\$ 766,543
Road Fund	1,013,442						1,013,442
Jail Fund	1,226,300						1,226,300
State Grant Fund	114,066						114,066
Federal Grants Fund	617,249						617,249
Disaster Emergency Services Fund	190,000						190,000
Debt Services Fund	393,526						393,526
Public Properties Corporation Fund	5,410						5,410
Total Transfers Out	<u>\$ 3,559,993</u>	<u>\$ 118,056</u>	<u>\$ 0</u>	<u>\$ 648,487</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,326,536</u>

Reason for transfers:

To move resources from and to the general fund and other funds, for budgetary purposes, to the funds that will expend them.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 4. Custodial Funds

Custodial funds report only those resources held in a trust or custodial capacity for individuals, private organizations, or other governments. In accordance with the regulatory basis of accounting, custodial funds are not presented on the financial statement.

The fiscal court has the following custodial fund:

Jail Inmate Fund - This fund accounts for funds received from the inmates. The balance in the jail inmate fund as of June 30, 2024 was \$16,050.

Note 5. Leases

A. Fiscal Court as Lessor:

1. Tennis Court Complex

In 2021, Woodford County Fiscal Court began leasing a property known as the Tennis Court Complex to the Board of Education for Woodford County. The lease is for 20 years and Woodford County Fiscal Court received a one-time payment of \$30,000 in 2021. There is an option to renew the lease if both parties agree. If Lessor takes action to terminate the lease early, Lessee is entitled to a pro rata reimbursement based on remaining number of months left on the lease. Lessee may terminate lease at any time but would not be entitled to a reimbursement. Woodford County Fiscal Court did not recognize any revenue during the current year. As of June 30, 2024, Woodford County Fiscal Court did not show a receivable for this lease.

2. Community Stadium Football/Soccer Complex

In 2018, Woodford County Fiscal Court began leasing a property known as the Community Stadium football/soccer complex to the Woodford Youth Soccer Association, Inc. The lease is for five years with a four-year extension and Woodford County Fiscal Court will receive monthly payments of \$200 for the months of December through March. Woodford County Fiscal Court recognized \$800 in lease revenue during the current fiscal year related to this lease.

B. Fiscal Court as Lessee:

1. Office Equipment Lease

During fiscal year 2022, Woodford County Fiscal Court entered into a sixty-three-month (63) lease agreement as lessee for the acquisition and use of office equipment. An initial lease liability was recorded in the amount of \$5,601 in fiscal year 2022. As of June 30, 2024, the value of the lease liability was \$2,474. Woodford County Fiscal Court is required to make monthly principal payments of \$89. Future principal and interest lease payments as of June 30, 2024, were as follows:

Fiscal Year Ending June 30	Amount
2025	\$ 1,067
2026	1,067
2027	340
Total	<u>\$ 2,474</u>

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 5. Leases (Continued)

B. Fiscal Court as Lessee:

2. Office Equipment Lease

During fiscal year 2022, Woodford County Fiscal Court entered into a five-year (5) lease agreement as lessee for the acquisition and use of office equipment. An initial lease liability was recorded in the amount of \$9,368 in fiscal year 2022. As of June 30, 2024, the value of the lease liability was \$5,152. Woodford County Fiscal Court is required to make monthly principal payments of \$156. Future principal and interest lease payments as of June 30, 2024, were as follows:

Fiscal Year Ending June 30	Amount
2025	\$ 1,874
2026	1,874
2027	1,404
Total	<u>\$ 5,152</u>

3. Office Equipment Lease

During fiscal year 2024, Woodford County Fiscal Court entered into a four-year (4) lease agreement as lessee for the acquisition and use of office equipment. An initial lease liability was recorded in the amount of \$8,871 during fiscal year 2024. As of June 30, 2024, the value of the lease liability was \$5,545. The Woodford County Fiscal Court is required to make monthly principal payments of \$185. The future principal and interest lease payments as of June 30, 2024, were as follows:

Fiscal Year Ending June 30	Amount
2025	\$ 2,218
2026	2,218
2027	1,109
Total	<u>\$ 5,545</u>

Note 6. Long-term Debt

A. Direct Borrowings and Direct Placements

1. Ambulance Building Lease

On March 12, 2020, Woodford County Fiscal Court entered into a \$701,120 general obligation lease with Kentucky Bank for the construction of a new ambulance building, with repayment to be made over a 60-month period. Principal and interest payments are due on the 12th of each month. The interest rate is 2.0 percent. In the event of default, the security is the first priority mortgage and assignment of rents on real property for the building address. The outstanding principal balance as of June 30, 2024, was \$241,647. Future principal and interest payments are as follows:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2025	\$ 131,894	\$ 3,389
2026	109,753	932
Totals	<u>\$ 241,647</u>	<u>\$ 4,321</u>

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 6. Long-term Debt (Continued)

B. Other Debt

1. General Obligation Bonds – Series 2012

On August 1, 2012, Woodford County Fiscal Court issued \$1,550,000 General Obligation Bonds to purchase land to expand Falling Springs Park and to pay the associated costs of issuing the bonds. Principal payments are due August 1, and interest is payable semiannually on February 1 and August 1. The interest rate varies based on bond maturity date and ranges from 1.0% to 2.375%. The bonds are general obligations of the county and the full faith, credit, and taxing power of the county is irrevocably pledged to the payment of principal and interest on the bonds when due. The outstanding principal balance as of June 30, 2024, was \$765,000. Future principal and interest payments are as follows:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2025	\$ 80,000	\$ 15,825
2026	80,000	14,225
2027	80,000	12,625
2028	85,000	10,922
2029	85,000	9,116
2030-2033	355,000	16,819
Totals	\$ 765,000	\$ 79,532

2. First Mortgage Revenue Refunding Bonds – Series 2017

On April 11, 2017, the Woodford County Public Properties Corporation issued \$2,260,496 in First Mortgage Revenue Refunding Bonds, Series 2017 for the purpose of the defeasance of the outstanding First Mortgage Revenue Refunding Bonds, Series 2008, along with paying the associated costs of issuing the bonds. Principal payments are due August 1, and interest is payable semiannually on February 1 and August 1. The interest rate is 2.27 percent. In the event of default, the purchaser may enforce the foreclosable mortgage lien on the project, file suit against the county, and/or declare all bonds due and payable. The outstanding principal balance as of June 30, 2024, was \$1,106,206. Future principal and interest payments are as follows:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2025	\$ 212,708	\$ 25,111
2026	214,736	20,283
2027	221,611	15,408
2028	222,979	10,378
2029	234,172	5,315
Totals	\$ 1,106,206	\$ 76,495

3. General Obligation Bonds - Series 2020

On June 16, 2020, Woodford County Fiscal Court issued \$5,423,800 General Obligation Bonds to finance an energy savings project as well as refinance the clocktower project debt, and to pay issuance costs on the bonds. Principal payments are due June 1, and interest is payable semiannually on June 1 and December 1. The interest rate is 1.310 percent. The bonds are general obligations of the county and the full faith, credit, and taxing power of the county is irrevocably pledged to the payment of principal and interest on the bonds when due. The outstanding principal balance as of June 30, 2024, was \$4,440,000. Future principal and interest payments are as follows:

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 6. Long-term Debt (Continued)

B. Other Debt (Continued)

3. General Obligation Bonds - Series 2020 (Continued)

Fiscal Year Ending June 30	Principal	Scheduled Interest
2025	\$ 234,200	\$ 58,362
2026	275,900	55,096
2027	391,700	51,482
2028	393,700	46,350
2029	400,500	41,192
2030-2034	2,209,700	125,030
2035	534,300	7,000
Totals	\$ 4,440,000	\$ 384,512

B. Changes In Long-term Debt

Long-term Debt activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Direct Borrowings and Direct Placements	\$ 382,753	\$	\$ 141,106	\$ 241,647	\$ 131,894
Other Debt	6,826,350		515,144	6,311,206	526,908
Total Long-term Debt	\$ 7,209,103	\$ 0	\$ 656,250	\$ 6,552,853	\$ 658,802

C. Aggregate Debt Schedule

The amount of required principal and interest payments on long-term obligations at June 30, 2024, were as follows:

Fiscal Year Ending June 30	Direct Borrowings and Direct Placements		Other Debt	
	Principal	Scheduled Interest	Principal	Scheduled Interest
	2025	\$ 131,894	\$ 3,389	\$ 526,908
2026	109,753	932	570,636	89,604
2027			693,311	79,515
2028			701,679	67,650
2029			719,672	55,623
2030-2034			2,564,700	141,849
2035			534,300	7,000
Totals	\$ 241,647	\$ 4,321	\$ 6,311,206	\$ 540,539

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 7. Employee Retirement System

The fiscal court has elected to participate, pursuant to KRS 78.530, in the County Employees Retirement System (CERS), which is administered by the Board of Trustees of the Kentucky Retirement Systems (Ky. Ret. Sys.). This is a cost-sharing, multiple-employer, defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members. Benefit contributions and provisions are established by statute. Effective April 1, 2021, the Kentucky Public Pension Authority (KPPA) was created by KRS 61.505 to provide staffing and daily administrative needs for CERS and Ky. Ret. Sys. The CERS nine (9) member board of trustees is responsible for the governance of the CERS pension and insurance plans.

The county's contribution for FY 2022 was \$1,263,288, FY 2023 was \$1,586,375, and FY 2024 was \$1,581,324.

Nonhazardous

Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008, are required to contribute 6 percent of their salary to be allocated as follows: 5 percent will go to the member's account and 1 percent will go to the Ky. Ret. Sys. insurance fund.

In accordance with Senate Bill 2, signed by the Governor on April 4, 2013, plan members who began participating on or after January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own accounts. Nonhazardous covered employees contribute 5 percent of their annual creditable compensation. Nonhazardous members also contribute 1 percent to the health insurance fund which is not credited to the member's account and is not refundable. The employer contribution rate is set annually by the Ky. Ret. Sys. Board of Directors based on an actuarial valuation. The employer contributes a set percentage of the member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. A member's account is credited with a 4 percent employer pay credit. The employer pay credit represents a portion of the employer contribution.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008, must meet the rule of 87 (member's age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

The county's contribution rate for nonhazardous employees was 23.34 percent.

Hazardous

Hazardous covered employees are required to contribute 8 percent of their salary to the plan. Hazardous covered employees who begin participation on or after September 1, 2008, are required to contribute 9 percent of their salary to be allocated as follows: 8 percent will go to the member's account and 1 percent will go to the Ky. Ret. Sys. insurance fund.

In accordance with Senate Bill 2, signed by the Governor on April 4, 2013, plan members who began participating on or after January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 7. Employee Retirement System (Continued)

Hazardous (Continued)

Members in the plan contribute a set percentage of their salary each month to their own accounts. Hazardous members contribute 8 percent of their annual creditable compensation and also contribute 1 percent to the health insurance fund which is not credited to the member's account and is not refundable. The employer contribution rate is set annually by the Board of Directors based on an actuarial valuation. The employer contributes a set percentage of the member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. A hazardous member's account is credited with a 7.5 percent employer pay credit. The employer pay credit represents a portion of the employer contribution.

Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55. For hazardous employees who begin participation on or after September 1, 2008, aspects of benefits include retirement after 25 years of service or the member is age 60, with a minimum of 60 months of service credit.

The county's contribution rate for hazardous employees was 43.69 percent.

Other Post-Employment Benefits (OPEB)

A. Health Insurance Coverage - Tier 1

CERS provides post-retirement health care coverage as follows:

For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

Years of Service	% Paid by Insurance Fund	% Paid by Member through Payroll Deduction
20 or more	100%	0%
15-19	75%	25%
10-14	50%	50%
4-9	25%	75%
Less than 4	0%	100%

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. This dollar amount is subject to adjustment annually based on the retiree cost of living adjustment, which is updated annually due to changes in the Consumer Price Index.

Hazardous employees whose participation began on or after July 1, 2003, earn 15 dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. Upon the death of a hazardous employee, the employee's spouse receives ten dollars per month for insurance benefits for each year of the deceased employee's hazardous service. This dollar amount is subject to adjustment annually based on the retiree cost of living adjustment, which is updated annually due to changes in the Consumer Price Index.

Benefits are covered under KRS 78.5536.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 7. Employee Retirement System (Continued)

B. Health Insurance Coverage - Tier 2 and Tier 3 - Nonhazardous

Once members reach a minimum vesting period of 15 years, they earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. This dollar amount is subject to adjustment annually by 1.5 percent. This was established for Tier 2 members during the 2008 Special Legislative Session by House Bill 1. During the 2013 Legislative Session, Senate Bill 2 was enacted, creating Tier 3 benefits for members.

The monthly insurance benefit has been increased annually as a 1.5 percent cost of living adjustment (COLA) since July 2003 when the law changed. The annual increase is cumulative and continues to accrue after the member's retirement.

Tier 2 member benefits are covered by KRS 78.5536. Tier 3 members are not covered by the same provisions.

C. Health Insurance Coverage - Tier 2 and Tier 3 - Hazardous

Once members reach a minimum vesting period of 15 years, they earn fifteen dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. This dollar amount is subject to adjustment annually by 1.5 percent. Upon the death of a hazardous employee, the employee's spouse receives ten dollars per month for insurance benefits for each year of the deceased employee's hazardous service. This was established for Tier 2 members during the 2008 Special Legislative Session by House Bill 1. During the 2013 Legislative Session, Senate Bill 2 was enacted, creating Tier 3 benefits for members.

The monthly insurance benefit has been increased annually as a 1.5 percent COLA since July 2003 when the law changed. The annual increase is cumulative and continues to accrue after the member's retirement.

D. Cost of Living Adjustments - Tier 1

The 1996 General Assembly enacted an automatic cost of living adjustment (COLA) provision for all recipients of Ky. Ret. Sys. benefits. During the 2008 Special Session, the General Assembly determined that each July beginning in 2009, retirees who have been receiving a retirement allowance for at least 12 months will receive an automatic COLA of 1.5 percent. The COLA is not a guaranteed benefit. If a retiree has been receiving a benefit for less than 12 months, and a COLA is provided, it will be prorated based on the number of months the recipient has been receiving a benefit.

E. Cost of Living Adjustments - Tier 2 and Tier 3

No COLA is given unless authorized by the legislature with specific criteria. To this point, no COLA has been authorized by the legislature for Tier 2 or Tier 3 members.

F. Death Benefit

If a retired member is receiving a monthly benefit based on at least 48 months of service credit, KPPA will pay a \$5,000 death benefit payment to the beneficiary designated by the member specifically for this benefit. Members with multiple accounts are entitled to only one death benefit.

Ky. Ret. Sys. Annual Financial Report and Proportionate Share Audit Report

Ky. Ret. Sys. issues a publicly available annual financial report that includes financial statements and required supplementary information on CERS. This report may be obtained by writing the Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 7 Employee Retirement System (Continued)

Ky. Ret. Sys. Annual Financial Report and Proportionate Share Audit Report (Continued)

KPPA also issues proportionate share audit reports for both total pension liability and other post-employment benefits for CERS determined by actuarial valuation as well as each participating county's proportionate share. Both the Schedules of Employer Allocations and Pension Amounts by Employer and the Schedules of Employer Allocations and OPEB Amounts by Employer reports and the related actuarial tables are available online at <https://kyret.ky.gov>. The complete actuarial valuation report, including all actuarial assumptions and methods, is also available on the website or can be obtained as described in the paragraph above.

Note 8. Deferred Compensation

Woodford County Fiscal Court voted to allow all eligible employees to participate in deferred compensation plans administered by the Kentucky Public Employees' Deferred Compensation Authority. The Kentucky Public Employees' Deferred Compensation Authority is authorized under KRS 18A.230 to 18A.275 to provide administration of tax-sheltered supplemental retirement plans for all state, public school and university employees, and employees of local political subdivisions that have elected to participate.

These deferred compensation plans permit all full-time employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Participation by eligible employees in the deferred compensation plans is voluntary.

Historical trend information showing the Kentucky Public Employees' Deferred Compensation Authority's progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Public Employees' Deferred Compensation Authority's annual financial report. This report may be obtained by writing the Kentucky Public Employees' Deferred Compensation Authority at 501 High Street, 2nd Floor, Frankfort, KY 40601, or by telephone at (502) 573-7925.

Note 9. Flexible Spending Account

Woodford County Fiscal Court established a flexible spending account to provide employees an additional health benefit. The county has contracted with a third-party administrator to administer the plan. Each employee determines the amount to be withheld from their paycheck. Employees can receive reimbursement either through a debit card or by submitting a claim to the third-party administrator. Woodford County Fiscal Court did not contribute to this plan during fiscal year ended June 30, 2024.

Note 10. Insurance

For fiscal year ended June 30, 2023, Woodford County Fiscal Court was a member of the Kentucky Association of Counties' All Lines Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2024
(Continued)

Note 11. Tax Abatements

A. More Than A Bakery, LLC

The occupational tax license fee is eligible for abatement under the authority of the Kentucky Business Investment Program (KBI) offered by the Kentucky Cabinet for Economic Development. More Than A Bakery, LLC is eligible to receive this tax abatement by employing 310 new hires. The taxes are abated allowing the company to retain one-half of one percent (.5%) of occupational tax license fees which would be paid by new employees from their salaries and wages. For the fiscal year ended June 30, 2024, the company had not met the requirements and Woodford County Fiscal Court did not abate any occupational tax license fees.

B. Peristyle, LLC

The occupational tax license fee is eligible for abatement under the authority of the Kentucky Business Investment Program (KBI) offered by the Kentucky Cabinet for Economic Development. Peristyle, LLC is eligible to receive this tax abatement by employing 100 new hires. The taxes are abated allowing the company to retain one-half of one percent (0.5%) of occupational tax license fees which would be paid by new employees from their salaries and wages. For fiscal year ended June 30, 2024, the company met the requirements and Woodford County Fiscal Court abated occupational tax license fees in the amount of \$42,282.

C. Lakeshore Learning Materials, LLC

The Occupational Tax license fee was abated under the authority of the Kentucky Business Investment Program (KBI) offered by the Kentucky Cabinet for Economic Development. Lakeshore Learning Materials, LLC is eligible to receive this tax abatement by employing 100 new hires. The taxes are abated allowing the company to retain one-half of one percent (.5%) of occupational tax license fees which would be paid by new employees from their salaries and wages, however, Lakeshore Learning Materials, LLC paid it all up front and requested a refund. For fiscal year ended June 30, 2024, the company met the requirements and Woodford County Fiscal Court abated occupational tax license fees in the amount of \$117,526.

Note 12. Conduit Debt

From time to time, the county has issued bonds to provide financial assistance to Woodford County for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest, in accordance with KRS 103.210.

This debt may take the form of certain types of limited-obligation revenue bonds, certificates of participation, or similar debt instruments. Although conduit debt obligations bear the Woodford County Fiscal Court's name as issuer, the fiscal court has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf it is issued. Neither the fiscal court nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of June 30, 2024, conduit debt has been issued but the amount currently outstanding is not reasonably determinable.

Note 13. Prior Period Adjustments

The beginning balance of the General Fund was increased by \$92,095 for the fiscal year ending June 30, 2024 to account for voided prior year checks.

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WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2024

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2024

	GENERAL FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 11,450,200	\$ 11,450,200	\$ 12,673,535	\$ 1,223,335
Licenses and Permits	34,000	34,000	43,277	9,277
Intergovernmental	2,370,048	2,370,048	2,399,371	29,323
Charges for Services	1,107,000	1,107,000	1,410,345	303,345
Miscellaneous	278,781	340,467	1,851,676	1,511,209
Interest	175,000	175,000	777,023	602,023
Total Receipts	<u>15,415,029</u>	<u>15,476,715</u>	<u>19,155,227</u>	<u>3,678,512</u>
DISBURSEMENTS				
General Government	7,174,262	7,661,284	6,277,678	1,383,606
Protection to Persons and Property	5,621,514	5,822,007	5,301,898	520,109
General Health and Sanitation	1,491,576	1,617,693	1,401,760	215,933
Social Services	163,667	171,287	85,750	85,537
Recreation and Culture	1,326,569	1,509,063	1,400,429	108,634
Bus Services	17,000	22,000	22,000	
Debt Service	147,583	147,583	147,583	
Capital Projects	300,000	603,085	363,464	239,621
Administration	8,687,460	9,319,598	515,271	8,804,327
Total Disbursements	<u>24,929,631</u>	<u>26,873,600</u>	<u>15,515,833</u>	<u>11,357,767</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(9,514,602)</u>	<u>(11,396,885)</u>	<u>3,639,394</u>	<u>15,036,279</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	82,000	82,000	766,543	684,543
Transfers To Other Funds	<u>(3,613,629)</u>	<u>(3,613,629)</u>	<u>(3,559,993)</u>	<u>53,636</u>
Total Other Adjustments to Cash (Uses)	<u>(3,531,629)</u>	<u>(3,531,629)</u>	<u>(2,793,450)</u>	<u>738,179</u>
Net Change in Fund Balance	(13,046,231)	(14,928,514)	845,944	15,774,458
Fund Balance - Beginning 6/30/23, as previously reported			15,084,905	
Adjustment for prior year voided checks			92,095	
Fund Balance - Beginning 6/30/23, as restated	<u>13,046,231</u>	<u>15,084,904</u>	<u>15,177,000</u>	<u>92,096</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 156,390</u>	<u>\$ 16,022,944</u>	<u>\$ 15,866,554</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

	ROAD FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 1,345,173	\$ 1,457,039	\$ 1,268,765	\$ (188,274)
Charges for Services	4,000	4,000	4,000	
Miscellaneous	1,100	1,100		(1,100)
Total Receipts	<u>1,350,273</u>	<u>1,462,139</u>	<u>1,272,765</u>	<u>(189,374)</u>
DISBURSEMENTS				
Roads	2,848,204	2,925,666	1,366,724	1,558,942
Capital Projects		91,900	91,900	
Administration	440,884	440,884	357,205	83,679
Total Disbursements	<u>3,289,088</u>	<u>3,458,450</u>	<u>1,815,829</u>	<u>1,642,621</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,938,815)</u>	<u>(1,996,311)</u>	<u>(543,064)</u>	<u>1,453,247</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	1,558,148	1,558,148	1,013,442	(544,706)
Total Other Adjustments to Cash (Uses)	<u>1,558,148</u>	<u>1,558,148</u>	<u>1,013,442</u>	<u>(544,706)</u>
Net Change in Fund Balance	(380,667)	(438,163)	470,378	908,541
Fund Balance - Beginning	<u>380,667</u>	<u>380,667</u>	<u>308,086</u>	<u>(72,581)</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (57,496)</u>	<u>\$ 778,464</u>	<u>\$ 835,960</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

	JAIL FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	\$ 1,770,544	\$ 1,770,544	\$ 1,504,386	\$ (266,158)
Charges for Services	32,000	32,000	32,348	348
Miscellaneous	50,000	50,000	51,844	1,844
Total Receipts	<u>1,852,544</u>	<u>1,852,544</u>	<u>1,588,578</u>	<u>(263,966)</u>
DISBURSEMENTS				
Protection to Persons and Property	2,533,685	2,533,690	2,165,330	368,360
Administration	803,294	941,334	669,532	271,802
Total Disbursements	<u>3,336,979</u>	<u>3,475,024</u>	<u>2,834,862</u>	<u>640,162</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,484,435)</u>	<u>(1,622,480)</u>	<u>(1,246,284)</u>	<u>376,196</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	1,484,435	1,484,435	1,226,300	(258,135)
Transfers To Other Funds			(118,056)	(118,056)
Total Other Adjustments to Cash (Uses)	<u>1,484,435</u>	<u>1,484,435</u>	<u>1,108,244</u>	<u>(376,191)</u>
Net Change in Fund Balance		(138,045)	(138,040)	5
Fund Balance - Beginning		<u>138,040</u>	<u>138,040</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (5)</u>	<u>\$ 0</u>	<u>\$ 5</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

	<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Total Receipts	\$	\$	\$	\$
DISBURSEMENTS				
Roads		11,950	11,950	
Administration	18,855	6,905		6,905
Total Disbursements	18,855	18,855	11,950	6,905
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(18,855)	(18,855)	(11,950)	6,905
Net Change in Fund Balance	(18,855)	(18,855)	(11,950)	6,905
Fund Balance - Beginning	18,855	18,855	18,855	
Fund Balance - Ending	\$ 0	\$ 0	\$ 6,905	\$ 6,905

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

	STATE GRANTS FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 248,503	\$ 808,434	\$ 528,170	\$ (280,264)
Total Receipts	<u>248,503</u>	<u>808,434</u>	<u>528,170</u>	<u>(280,264)</u>
DISBURSEMENTS				
General Government	50,000	237,272	90,250	147,022
Protection to Persons and Property	94,543	139,365	103,422	35,943
General Health and Sanitation	103,960	481,872	443,728	38,144
Administration		31,179		31,179
Total Disbursements	<u>248,503</u>	<u>889,688</u>	<u>637,400</u>	<u>252,288</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)		<u>(81,254)</u>	<u>(109,230)</u>	<u>(27,976)</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			114,066	114,066
Total Other Adjustments to Cash (Uses)			<u>114,066</u>	<u>114,066</u>
Net Change in Fund Balance		(81,254)	4,836	86,090
Fund Balance - Beginning		<u>76,182</u>	<u>86,621</u>	<u>10,439</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (5,072)</u>	<u>\$ 91,457</u>	<u>\$ 96,529</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

	FEDERAL GRANTS FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 1,653,203	\$ 2,063,550	\$ 518,501	\$ (1,545,049)
Total Receipts	<u>1,653,203</u>	<u>2,063,550</u>	<u>518,501</u>	<u>(1,545,049)</u>
DISBURSEMENTS				
General Government	537,939	537,939	356,272	181,667
Protection to Persons and Property	460,401	498,698	255,870	242,828
Capital Projects	654,863	654,863	28,608	626,255
Administration		408,238		408,238
Total Disbursements	<u>1,653,203</u>	<u>2,099,738</u>	<u>640,750</u>	<u>1,458,988</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)		<u>(36,188)</u>	<u>(122,249)</u>	<u>(86,061)</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			617,249	617,249
Transfers To Other Funds			<u>(648,487)</u>	<u>(648,487)</u>
Total Other Adjustments to Cash (Uses)			<u>(31,238)</u>	<u>(31,238)</u>
Net Change in Fund Balance		(36,188)	(153,487)	(117,299)
Fund Balance - Beginning			<u>153,487</u>	<u>153,487</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (36,188)</u>	<u>\$ 0</u>	<u>\$ 36,188</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

	DISASTER EMERGENCY SERVICES FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 32,000	\$ 32,000	\$ 34,879	\$ 2,879
Miscellaneous	114,922	114,922	126,088	11,166
Total Receipts	<u>146,922</u>	<u>146,922</u>	<u>160,967</u>	<u>14,045</u>
DISBURSEMENTS				
Protection to Persons and Property	324,244	372,739	350,733	22,006
Administration		9,991		9,991
Total Disbursements	<u>324,244</u>	<u>382,730</u>	<u>350,733</u>	<u>31,997</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(177,322)</u>	<u>(235,808)</u>	<u>(189,766)</u>	<u>(17,952)</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	177,322	177,322	190,000	(12,678)
Total Other Adjustments to Cash (Uses)	<u>177,322</u>	<u>177,322</u>	<u>190,000</u>	<u>(12,678)</u>
Net Change in Fund Balance		(58,486)	234	58,720
Fund Balance - Beginning		9,991	9,991	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (48,495)</u>	<u>\$ 10,225</u>	<u>\$ 58,720</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

SHERIFF'S ASSET FORFEITURE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$	\$ 349,706	\$ 418,613	\$ 68,907
Interest		7,370	11,912	4,542
Total Receipts		<u>357,076</u>	<u>430,525</u>	<u>73,449</u>
DISBURSEMENTS				
General Government		301,862	301,862	
Administration	100,000	200,632		200,632
Total Disbursements	<u>100,000</u>	<u>502,494</u>	<u>301,862</u>	<u>200,632</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(100,000)</u>	<u>(145,418)</u>	<u>128,663</u>	<u>274,081</u>
Net Change in Fund Balance	(100,000)	(145,418)	128,663	274,081
Fund Balance - Beginning	<u>100,000</u>	<u>145,418</u>	<u>145,418</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 274,081</u>	<u>\$ 274,081</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

	COUNTY CLERK'S PERMANENT STORAGE FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$ 42,000	\$ 42,000	\$ 41,815	\$ (185)
Interest	125	476	737	261
Total Receipts	<u>42,125</u>	<u>42,476</u>	<u>42,552</u>	<u>76</u>
DISBURSEMENTS				
General Government		35,967	35,967	
Administration	57,125	18,231		18,231
Total Disbursements	<u>57,125</u>	<u>54,198</u>	<u>35,967</u>	<u>18,231</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(15,000)</u>	<u>(11,722)</u>	<u>6,585</u>	<u>18,307</u>
Net Change in Fund Balance	(15,000)	(11,722)	6,585	18,307
Fund Balance - Beginning	<u>15,000</u>	<u>11,722</u>	<u>11,722</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,307</u>	<u>\$ 18,307</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

	OPIOID SETTLEMENT FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
Miscellaneous	\$	\$ 18,637	\$ 128,488	\$ 109,851
Interest	4,450	4,717	8,076	3,359
Total Receipts	4,450	23,354	136,564	113,210
DISBURSEMENTS				
Social Services	129,901	125,787		125,787
Administration		28,038		28,038
Total Disbursements	129,901	153,825		153,825
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(125,451)	(130,471)	136,564	267,035
Net Change in Fund Balance	(125,451)	(130,471)	136,564	267,035
Fund Balance - Beginning	125,451	121,337	125,787	4,450
Fund Balance - Ending	\$ 0	\$ (9,134)	\$ 262,351	\$ 271,485

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

	AMERICAN RESCUE PLAN ACT FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
Interest	\$ 82,000	\$ 109,594	\$ 166,072	\$ 56,478
Total Receipts	<u>82,000</u>	<u>109,594</u>	<u>166,072</u>	<u>56,478</u>
DISBURSEMENTS				
Capital Projects	3,163,331	3,163,331		3,163,331
Administration		113,018		113,018
Total Disbursements	<u>3,163,331</u>	<u>3,276,349</u>		<u>3,276,349</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(3,081,331)</u>	<u>(3,166,755)</u>	<u>166,072</u>	<u>3,332,827</u>
Other Adjustments to Cash (Uses)				
Transfers To Other Funds	<u>(82,000)</u>	<u>(82,000)</u>		<u>82,000</u>
Total Other Adjustments to Cash (Uses)	<u>(82,000)</u>	<u>(82,000)</u>		<u>82,000</u>
Net Change in Fund Balance	(3,163,331)	(3,248,755)	166,072	3,414,827
Fund Balance - Beginning	<u>3,163,331</u>	<u>3,248,755</u>	<u>3,248,755</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,414,827</u>	<u>\$ 3,414,827</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2024
(Continued)

	DEBT SERVICES FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
Total Receipts	\$	\$	\$	\$
DISBURSEMENTS				
Debt Service	393,724	393,724	393,526	198
Total Disbursements	393,724	393,724	393,526	198
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(393,724)	(393,724)	(393,526)	198
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	393,724	393,724	393,526	(198)
Total Other Adjustments to Cash (Uses)	393,724	393,724	393,526	(198)
Net Change in Fund Balance				
Fund Balance - Beginning				
Fund Balance - Ending	\$ 0	\$ 0	\$ 0	\$ 0

- A copy of the complete audit report of Woodford County Fiscal Court for the year ending June 30, 2024, including financial statements and supplemental information, is on file at the Woodford County courthouse and is available for public inspection during normal business hours.
- Any citizen may obtain from the Woodford County courthouse a copy of the complete audit report, including financial statements and supplemental information, for his personal use.
- Citizens requesting a personal copy of Woodford County's audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$0.25) per page.
- Copies of the financial statement prepared in accordance with KRS 424.220, when a financial statement is required by KRS 424.220, are available to the public at no cost at the Woodford County courthouse located at 103 South Main Street, Room 201, Versailles, KY 40383

WOODFORD COUNTY
NOTES TO REGULATORY SUPPLEMENTARY
INFORMATION - BUDGETARY COMPARISON SCHEDULES

June 30, 2024

Note 1. Budgetary Information

Annual budgets are adopted on a regulatory basis of accounting according to the laws of Kentucky as required by the state local finance officer, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board.

The county judge/executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the state local finance officer. Disbursements may not exceed budgeted appropriations at the activity level.

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WOODFORD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2024

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WOODFORD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity's Identifying Number	Provided to Subrecipient	Total Federal Expenditures
<u>U. S. Department of Transportation</u>				
<i>Passed-Through Kentucky Transportation Cabinet</i>				
Highway Planning and Construction	20.205	PON2 6252200001033	\$	\$ 28,609
Total U.S. Department of Federal Highway Administration			<u>\$</u>	<u>\$ 28,609</u>
<u>U. S. Department of Homeland Security</u>				
<i>Passed-Through Kentucky Office of Emergency Management:</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR 4804	\$	\$ 380,347
<i>Passed-Through Kentucky Department of Military Affairs:</i>				
Hazard Mitigation Grant	97.039	DR4428-0034		276,190
Hazard Mitigation Grant	97.039	DR4595		201,659
<i>Passed-Through Kentucky Department of Homeland Security:</i>				
Emergency Management Performance Grants	97.042	N/A		79,881
Homeland Security Grant Program	97.067	KY0035605		41,711
Total U.S. Department of Homeland Security			<u>\$</u>	<u>\$ 979,788</u>
Total Expenditures of Federal Awards			<u>\$ 0</u>	<u>\$ 1,008,397</u>

The accompanying notes are an integral part of this schedule

WOODFORD COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2024

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Woodford County, Kentucky under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Woodford County, Kentucky, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Woodford County, Kentucky.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the basis of accounting practices prescribed or permitted by the Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

Woodford County Fiscal Court has not adopted an indirect cost rate.

Note 4. Subrecipients

Woodford County Fiscal Court had no federal grant subrecipients during the fiscal year.

**WOODFORD COUNTY
SCHEDULE OF CAPITAL ASSETS
Other Information - Regulatory Basis**

For The Year Ended June 30, 2024

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WOODFORD COUNTY
SCHEDULE OF CAPITAL ASSETS
Other Information - Regulatory Basis

For The Year Ended June 30, 2024

The fiscal court reports the following Schedule of Capital Assets:

	Beginning Balance	Additions	Deletions	Ending Balance
Land and Land Improvements	\$ 3,554,537	\$	\$	\$ 3,554,537
Buildings	26,864,309			26,864,309
Vehicles	4,313,290	872,500	52,932	5,132,858
Equipment	2,703,483	506,957	29,848	3,180,592
Infrastructure	30,780,986			30,780,986
Total Capital Assets	<u>\$ 68,216,605</u>	<u>\$ 1,379,457</u>	<u>\$ 82,780</u>	<u>\$ 69,513,282</u>

WOODFORD COUNTY
NOTES TO OTHER INFORMATION - REGULATORY BASIS
SCHEDULE OF CAPITAL ASSETS

June 30, 2024

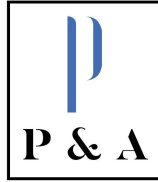
Note 1. Capital Assets

Capital assets, which include land, land improvements, buildings, furniture and office equipment, building improvements, machinery, equipment, and infrastructure assets (roads and bridges) that have a useful life of more than one reporting period based on the government's capitalization policy, are reported as other information. Such assets are recorded at historical cost or estimated historical cost when purchased or constructed.

	Capitalization Threshold	Useful Life (Years)
Land Improvements	All	10-60
Buildings	\$ 25,000	10-75
Building Improvements	\$ 25,000	3-25
Equipment	\$ 2,500	3-25
Vehicles	\$ 2,500	3-25
Infrastructure	\$ 20,000	10-50

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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PATRICK & ASSOCIATES, LLC

124 Candlewood Drive
Winchester, KY 40391

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

The Honorable James Kay, Woodford County Judge/Executive
Members of the Woodford County Fiscal Court

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis of the Woodford County Fiscal Court for the fiscal year ended June 30, 2024, and the related notes to the financial statement which collectively comprise the Woodford County Fiscal Court's financial statement and have issued our report thereon dated November 19, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Woodford County Fiscal Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Woodford County Fiscal Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Woodford County Fiscal Court's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Woodford County Fiscal Court's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Report On Internal Control Over Financial Reporting
And On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*
(Continued)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

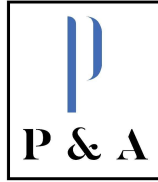
Patrick & Associates, LLC

Patrick & Associates, LLC

November 19, 2025

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

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PATRICK & ASSOCIATES, LLC

124 Candlewood Drive
Winchester, KY 40391

Report On Compliance For Each Major Federal Program
And Report On Internal Control Over Compliance
In Accordance With The Uniform Guidance

Independent Auditor's Report

The Honorable James Kay, Woodford County Judge/Executive
Members of the Woodford County Fiscal Court

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Woodford County Fiscal Court's compliance with the types of compliance requirements identified as subject to audit in the *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Woodford County Fiscal Court's major federal programs for the year ended June 30, 2024. Woodford County Fiscal Court's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Woodford County Fiscal Court complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Woodford County Fiscal Court and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Woodford County Fiscal Court's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Woodford County Fiscal Court's federal programs.

Report On Compliance For Each Major Federal Program
And Report On Internal Control Over Compliance
In Accordance With The Uniform Guidance
(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Woodford County Fiscal Court's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Woodford County Fiscal Court's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Woodford County Fiscal Court's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Woodford County Fiscal Court's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Woodford County Fiscal Court's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report On Compliance For Each Major Federal Program
And Report on Internal Control Over Compliance
In Accordance With The Uniform Guidance
(Continued)

Report on Internal Control over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Patrick & Associates, LLC

Patrick & Associates, LLC

November 19, 2025

**WOODFORD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For The Year Ended June 30, 2024

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**WOODFORD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For The Year Ended June 30, 2024

Section I: Summary of Auditor’s Results

Financial Statement

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP:
Adverse on GAAP and Unmodified on Regulatory Basis

Internal control over financial reporting:

Are any material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are any significant deficiencies identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Are any noncompliances material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

Internal control over major programs:

Are any material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are any significant deficiencies identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Type of auditor’s report issued on compliance for major federal programs: Unmodified		
Are any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
97.039	Hazard Mitigation Grant

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Section II: Financial Statement Findings

None.

Section III: Federal Award Findings And Questioned Costs

None.

Section IV: Summary Schedule of Prior Audit Findings

None.

**CERTIFICATION OF COMPLIANCE -
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM**

WOODFORD COUNTY FISCAL COURT

For The Year Ended June 30, 2024

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CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM
WOODFORD COUNTY FISCAL COURT

For The Year Ended June 30, 2024

The Woodford County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



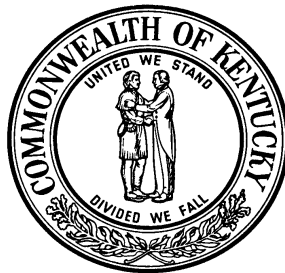
County Judge/Executive



County Treasurer

**REPORT OF THE AUDIT OF THE
WOODFORD COUNTY
CLERK**

**For The Year Ended
December 31, 2024**



**ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS
auditor.ky.gov**

**209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817
TELEPHONE (502) 564-5841
FACSIMILE (502) 564-2912**

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ALLISON BALL
AUDITOR OF PUBLIC ACCOUNTS

Independent Auditor's Report

The Honorable James Kay, Woodford County Judge/Executive
The Honorable Sandra V. Jones, Woodford County Clerk
Members of the Woodford County Fiscal Court

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Clerk of Woodford County, Kentucky, for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees of the Woodford County Clerk for the year ended December 31, 2024, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Woodford County Clerk, as of December 31, 2024, or changes in financial position or cash flows thereof for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Woodford County Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



The Honorable James Kay, Woodford County Judge/Executive
The Honorable Sandra V. Jones, Woodford County Clerk
Members of the Woodford County Fiscal Court

Basis for Opinion (Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Woodford County Clerk on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Woodford County Clerk's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Woodford County Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Woodford County Clerk's ability to continue as a going concern for a reasonable period of time.

The Honorable James Kay, Woodford County Judge/Executive
The Honorable Sandra V. Jones, Woodford County Clerk
Members of the Woodford County Fiscal Court

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2025, on our consideration of the Woodford County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Woodford County Clerk's internal control over financial reporting and compliance.

Based on the results of our audit, we have presented the accompanying Schedule of Findings and Responses, included herein, which discusses the following report finding:

2024-001 The Woodford County Clerk Materially Misstated The Fourth Quarter Report

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

August 22, 2025

WOODFORD COUNTY
SANDRA V. JONES, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2024

Receipts

State Fees For Services \$ 11,205

Fiscal Court 4,741

Licenses and Taxes:

Motor Vehicle-

Licenses and Transfers \$ 973,454

Child Victim Fund 9,550

Usage Tax 3,510,177

Lien Release Fees 16,250

Tangible Personal Property Tax 3,906,541

Miscellaneous Income 5,010

Notary Fees 4,037

Other-

Fish and Game Licenses 3,013

Marriage Licenses 6,680

Transient Merchant 25

Deed Transfer Tax 267,315

Delinquent Taxes 350,536

Delinquent Tax Sale Registration Fee 3,560

Delinquent Tax Deposits 326,631 9,382,779

Fees Collected for Services:

Recordings-

Bail Bonds 121

Chattel Mortgages & Financing Statements 49,236

Deeds 30,363

Leases 604

Liens Abd Lis Pends 5,528

Powers of Attorney 3,682

Releases 30,506

Real Estate Mortgages/ Fixture Filing 71,340

Miscellaneous Recordings 8,533

Wills, Estate Settlement & Accomadations 4,888

Storage Fees 39,350

Affordable Housing Trust Fund 22,350

The accompanying notes are an integral part of this financial statement.

WOODFORD COUNTY
 SANDRA V. JONES, COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2024
 (Continued)

Receipts (Continued)

Fees Collected for Services: (Continued)

Charges for Other Services-			
Candidate Filing Fees	\$	1,280	
Copywork		4,452	
Postage		7,745	
Refunds/Overpayments		<u>25,110</u>	\$ 305,088
Interest Earned			<u>844</u>
Total Receipts			9,704,657

Disbursements

Payments to State:

Motor Vehicle-			
Licenses and Transfers	\$	745,034	
Usage Tax		3,404,124	
Tangible Personal Property Tax		1,577,604	
Licenses, Taxes, and Fees-			
Fish and Game Licenses		2,902	
Delinquent Tax		28,657	
Legal Process Tax		18,809	
Affordable Housing Trust		<u>22,350</u>	5,799,480
Payments to Fiscal Court:			
Tangible Personal Property Tax		281,432	
Delinquent Tax		17,154	
Deed Transfer Tax		253,949	
Storage Fees		<u>39,350</u>	591,885
Payments to Other Districts:			
Tangible Personal Property Tax		1,891,243	
Delinquent Tax		<u>201,965</u>	2,093,208
Payments to Sheriff			27,825

The accompanying notes are an integral part of this financial statement.

WOODFORD COUNTY
 SANDRA V. JONES, COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
 For The Year Ended December 31, 2024
 (Continued)

Disbursements (Continued)

Payments to County Attorney		\$ 45,391
Other Regulatory Payments:		
Delinquent Tax Deposit Refunds	\$ 328,149	
Other Refunds	<u>26,287</u>	354,436
Other Charges-		
Bank Service Charges		<u>276</u>
Total Disbursements		<u>\$ 8,912,501</u>
Excess Fees Due County for 2024		792,156
Payments to Fiscal Court - Paid Monthly		<u>805,318</u>
Balance Due From Fiscal Court at Completion of Audit		<u><u>\$ (13,162)</u></u>

The accompanying notes are an integral part of this financial statement.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2024

Note 1. Summary of Significant Accounting Policies

A. Basis of Accounting

The financial statement has been prepared on a regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Authority for the regulatory basis is found in Kentucky Revised Statutes (KRS).

The Department for Local Government (DLG) is the regulatory agency responsible for establishing minimum accounting requirements for local government entities. The commissioner of the DLG is designated as the state local finance officer. (KRS 68.001). The DLG must prescribe and maintain “a uniform system of accounting and reporting on the receipt, use and handling of all public funds, other than taxes, due and payable to the state” from local government entities. (KRS 46.010(1)). The state local finance officer supervises the administration of the county uniform budget system and accounts and financial operations and must prescribe a “uniform system of accounts for all counties and county officials.” (KRS 68.210.) Under this authority, the DLG requires local governments to follow guidelines set forth in its *County Budget Preparation and State Local Finance Officer Policy Manual* (Manual) to meet the minimum required reporting for financial statement purposes.

The regulatory basis is outlined in the Manual and defines the measurement, presentation, disclosure, and recognition requirements for financial transactions when preparing regulatory basis financial statements. The Manual includes the standardized format for quarterly reporting to DLG.

Under this regulatory basis of accounting, receipts and disbursements are generally recognized when cash is received or disbursed, with the exception of accrual of the following items (not all-inclusive) as of December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2024 services
- Reimbursements for 2024 activities
- Payments due to other governmental entities for December tax and fee collections and payroll
- Payments due to vendors for goods or services provided in 2024

B. Fee Pooling

The Woodford County Clerk’s Office is required by the fiscal court to participate in a fee pooling system. Fee officials who are required to participate in fee pooling deposit all funds collected into their official operating accounts. The county clerk must pay all amounts collected for others, similar statutory payments, and any other costs allowed by the fiscal court order. Residual funds are then paid to the county treasurer on a monthly basis. The county clerk submits invoices to the county treasurer for payment of the clerk’s operating expenses by the fiscal court.

C. Measurement Focus and Excess Fees

The measurement focus of a fee official’s financial statement is upon current financial resources. A county clerk must remit to the fiscal court any income of his or her office, including the income from investments, that exceeds the sum of his or her maximum salary as permitted by the Constitution and other reasonable expenses, including compensation of deputies and assistants, when making his or her annual settlement. (KRS 64.152(2)). This settlement is due to the fiscal court by March 15 of each year. (KRS 64.152(1)). An outgoing clerk shall make a final settlement with the fiscal court by March 15 immediately following the expiration of his or her term of office. (KRS 64.830). The fiscal court shall collect any amount due from the county clerk as determined by the audit. (KRS 64.820.)

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2024
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

E. Cash and Investments

KRS 66.480 authorizes the county clerk's office to invest in obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System and Other Post-Employment Benefits

The clerk's office has elected to participate, pursuant to KRS 78.530, in the County Employees Retirement System (CERS), which has been governed by the CERS nine-member board of trustees since April 1, 2021. The Kentucky Public Pensions Authority (KPPA) was created by KRS 61.505, effective April 1, 2021, to provide staffing and daily administrative needs for CERS and Kentucky Retirement Systems. CERS is a cost-sharing, multiple-employer, defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members. Benefit contributions, vesting requirements, and provisions are established by statute and are determined by participation date and hazardous or non-hazardous participation.

The county's contribution rate for nonhazardous employees for calendar year 2024 was 23.34% for the first six months and 19.71% for the last six months.

Other Post-Employment Benefits (OPEB)

CERS provides post-retirement health care, cost of living adjustments for all recipients of retirement benefits, and a retired member's death benefit, all determined by participation date and hazardous or non-hazardous participation.

Specific details about retiree pension and OPEB benefits can be found online at: <https://www.kyret.ky.gov/Publications>.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2024
(Continued)

Note 2. Employee Retirement System and Other Post-Employment Benefits (Continued)

Kentucky Public Pension Authority's Annual Financial Report and Proportionate Share Audit Report

KPPA issues a publicly available annual financial report that includes financial statements and required supplementary information on CERS. Many of these annual reports are available online at <https://kyret.ky.gov>. Reports may also be obtained by writing the KPPA, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

KPPA also issues proportionate share audit reports for both total pension liability and other post-employment benefits for CERS determined by actuarial valuation, as well as each participating county's proportionate share. Both the Schedules of Employer Allocations and Pension Amounts by Employer and the Schedules of Employer Allocations and OPEB Amounts by Employer reports and the related actuarial tables are available online at <https://kyret.ky.gov>. The complete actuarial valuation report, including all actuarial assumptions and methods, is also available on the website or can be obtained as described in the paragraph above.

Note 3. Deposits

The Woodford County Clerk maintained deposits of public funds with federally insured banking institutions as required by the Manual. The Manual strongly recommends perfected pledges of securities covering all public funds except direct federal obligations and funds protected by federal insurance. In order to be perfected in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county clerk and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the county clerk's deposits may not be returned. The Woodford County Clerk does not have a deposit policy for custodial credit risk, but rather follows the requirements of the Manual. As of December 31, 2024, all deposits were covered by a properly executed collateral security agreement.

Note 4. Grant

The Woodford County Clerk's Office received recorded instrument grant from the Kentucky Department for Local Government in the amount of \$158,740. Funds totaling \$0 were expended during the year. The unexpended grant balance was \$158,740, as of December 31, 2024.

WOODFORD COUNTY
 NOTES TO FINANCIAL STATEMENT
 December 31, 2024
 (Continued)

Note 5. Commitments: - Subscription-Based Information Technology Arrangements (SBITA)

The Woodford County Clerk's Office was committed to the following SBITA as of December 31, 2024:

Description	Effective Date	Length of Term	Frequency of Payments	Ending Date	Amount of Payments	Balance December 31, 2024
SBITA:						
Computer Software License Agreement	1/18/2021	60	Monthly	1/17/2026	\$ 1,650	\$ 19,800

Note 6. On Behalf Payments-County Clerk Salary

The Woodford County Clerk's Office is required by the Woodford County Fiscal Court to participate in a fee pooling system. Since the county clerk is fee pooling, the fiscal court pays the county clerk's statutory maximum, expense allowance and training incentive as required by KRS 64.5275. The Woodford County Clerk was paid the statutory maximum of \$115,825 for the year ended December 31, 2024.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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ALLISON BALL AUDITOR OF PUBLIC ACCOUNTS

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*

Independent Auditor's Report

The Honorable James Kay, Woodford County Judge/Executive
The Honorable Sandra V. Jones, Woodford County Clerk
Members of the Woodford County Fiscal Court

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Program for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky, the Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Woodford County Clerk for the year ended December 31, 2024, and the related notes to the financial statement and have issued our report thereon dated August 22, 2025. The Woodford County Clerk's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Woodford County Clerk's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Woodford County Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Woodford County Clerk's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses as item 2024-001 to be a material weakness.



Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With *Government Auditing Standards*
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Woodford County Clerk's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Responses as item 2024-001.

Views of Responsible Official and Planned Corrective Action

Government Auditing Standards require the auditor to perform limited procedures on the Woodford County Clerk's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Responses. The Woodford County Clerk's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Allison Ball
Auditor of Public Accounts
Frankfort, KY

August 22, 2025

SCHEDULE OF FINDINGS AND RESPONSES

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WOODFORD COUNTY
SANDRA V. JONES, COUNTY CLERK
SCHEDULE OF FINDINGS AND RESPONSES

For The Year Ended December 31, 2024

2024-001 The Woodford County Clerk Materially Misstated The Fourth Quarter Report

The Woodford County Clerk's fourth quarter financial statement was materially misstated. Numerous receipt categories totaling \$539,302 were misclassified and disbursement categories were misclassified by \$14,757.

The office did not have proper internal controls to ensure that all receipts and disbursements were posted in the proper period and proper line item on its quarterly financial statement.

By not having adequate internal controls over the ledgers to detect or correct posting errors, the county clerk materially misstated her fourth quarter report receipts by \$535,879 and disbursements by \$10,487 which required auditor adjustments to correctly agree with the underlying financial records.

KRS 68.210 gives the State Local Finance Officer the authority to prescribe a uniform system of accounts. This system of accounts requires the fee official quarterly financial report be submitted by the 30th day following the close of each quarter. Pursuant to KRS 68.210, the State Local Finance Officer has prescribed minimum accounting and reporting standards in DLG's *County Budget Preparation and State Local Finance Officer Policy Manual*. The manual requires the county clerk to prepare a quarterly report which includes total receipts and total disbursements on a cash basis per line-item category. In addition, good internal control procedures would detect errors in daily posting to ledgers, reducing the risk of misappropriation and inaccurate financial reporting.

We recommend the Woodford County Clerk ensure that she is complying with applicable statutes and DLG manual requirements. We recommend updating internal controls to properly monitor posting to the receipts and disbursements ledger.

County Clerk's Response: The statement in this finding that the Woodford County Clerk materially misstated the Fourth Quarterly Report causing adjustments and reclassifications due to the clerk not having internal control procedures over the ledger to detect or correct posting errors is addressed as follows:

The auditor's office gave a complete explanation to the clerk on this date that will ensure all future Fourth Quarterly Reports submitted from this office will properly reflect the financial status of this office. The findings in this audit revealed that the method of producing the Fourth Quarterly Report should always be in the "Expense" status. To be noted, although this report was run in "Payment" status, all revenue collected was accounted for accurately. However, the report being run in the "Payment" status caused undue adjustments and reclassifications of receipts and disbursements.

All future Fourth Quarterly Reports will be run from our accounting software in the "Expense" status to prevent submitting a report that does not coincide with the complete financial findings of that year end audit. The planned corrective action of ensuring all receipts and disbursements are posted in the proper period and in the proper line item has been implemented and will be reviewed and approved for accuracy.

WOODFORD COUNTY
QUARTERLY REPORT - TO DLG

Print Date: 1/8/2026 3:29 pm
Page 1 of 4

Receipts Start: 01/01/2025 Receipts End: 12/31/2025 Period: 01/01/2025 thru 12/31/2025 using expense for accounts: 25G - 25G

Description	2025 Budget	JAN - MAR	APR - JUN	JUL - SEP	OCT - DEC	YEAR TO DATE
DETAIL OF ALL REVENUES RECEIVED						
FEDERAL GRANTS/REIMBURSEMENTS						
STATE GRANTS						
Libraries and Archives						
STATE FEES FOR SERVICES						
Tax Bill Preparation						
Registration of Voters						
Reimbursements:						
Election/Bd Tax Appeal Reimburs						
Delinquent Tax Commission						
FISCAL COURT						
Tax Bill Preparation Fee						
Registration of Voters						
Real Estate Conveyance for PVA						
Fiscal Court Clerk						
Reimbursements:						
County Reimbursement						
Election Expense Reimbursement						
LICENSES AND TAXES						
Motor Vehicle:						
Licenses and Transfers	\$975,000	\$385,933.21	\$247,270.02	\$211,141.50	\$176,236.91	\$1,020,581.64
Child Victim Fund	\$9,600	\$6,160.00	\$2,080.00	\$540.00	\$370.00	\$9,150.00
Usage Tax	\$3,525,000	\$730,264.99	\$985,335.53	\$1,081,652.64	\$981,814.78	\$3,779,067.94
Notary Fees	\$4,200	\$1,178.00	\$1,389.00	\$1,691.00	\$1,236.00	\$5,494.00
Lien Release Fees	\$16,900	\$4,824.00	\$5,828.00	\$4,296.00	\$3,302.00	\$18,250.00
Tangible Property Tax (Motax)	\$3,950,000	\$1,396,457.23	\$965,271.52	\$878,043.42	\$829,420.76	\$4,069,192.93
Miscellaneous Income	\$5,500	\$845.26	\$1,784.18	\$1,026.73	\$1,300.95	\$4,957.12
Licenses:						
Fish and Game	\$3,000	\$1,302.15	\$993.95	\$473.80	\$797.22	\$3,567.12
Marriage	\$6,700	\$1,280.00	\$2,470.00	\$2,300.00	\$1,550.00	\$7,600.00
Occupational						
Transient Merchant	\$25		\$25.00			\$25.00
Deed Transfer Tax	\$225,000	\$50,475.50	\$64,924.00	\$73,361.00	\$50,270.50	\$239,031.00
Delinquent Taxes	\$360,000		\$277,559.28	\$180,258.55		\$457,817.83
Delinquent Tax Sale Registration Fee				\$3,685.00		\$3,685.00
FEES COLLECTED FOR SERVICES						
Recordings:						
Bail Bonds						
Chattel Mortgages & Financing Str	\$50,000	\$12,114.00	\$13,600.00	\$13,636.00	\$11,666.00	\$51,016.00
Deeds	\$31,000	\$6,666.00	\$7,586.00	\$7,563.00	\$6,970.00	\$28,785.00
Leases	\$604	\$64.00	\$34.00			\$98.00
Liens abd Lis Pends	\$5,528	\$880.00	\$1,380.00	\$2,066.00	\$1,469.00	\$5,795.00
Power of Attorney	\$4,000	\$734.00	\$1,077.00	\$1,585.00	\$710.00	\$4,106.00
Releases	\$30,506	\$8,540.00	\$8,435.00	\$8,793.00	\$7,779.00	\$33,547.00
Real Estate Mortgages/Fixture Filin	\$70,000	\$17,545.00	\$20,831.00	\$20,948.00	\$20,189.00	\$79,513.00

WOODFORD COUNTY
QUARTERLY REPORT - TO DLG

Print Date: 1/8/2026

3:29 pm

Page 2 of 4

Receipts Start: 01/01/2025 Receipts End: 12/31/2025 Period: 01/01/2025 thru 12/31/2025 using expense for accounts: 25G - 25G

Description	2025 Budget	JAN - MAR	APR - JUN	JUL - SEP	OCT - DEC	YEAR TO DATE
Miscellaneous Recordings	\$8,533	\$2,277.00	\$2,231.00	\$2,021.00	\$2,151.00	\$8,680.00
Wills, Estate Settlements & Accom.	\$4,950	\$1,388.00	\$1,007.00	\$1,428.00	\$1,388.00	\$5,211.00
Storage Fees	\$40,000	\$9,660.00	\$10,980.00	\$11,180.00	\$10,150.00	\$41,970.00
Affordable Housing Trust Fund	\$22,500	\$5,532.00	\$6,186.00	\$6,366.00	\$5,856.00	\$23,940.00
Income for Other Services:						
Candidate Filing Fees					\$1,450.00	\$1,450.00
Copies		\$1,102.50	\$606.50	\$661.00	\$1,217.00	\$3,587.00
Postage	\$7,014	\$2,378.50	\$1,872.75	\$2,002.50	\$1,658.00	\$7,911.75
KYELT DEPOSITS		\$73,728.77	\$120,913.82	\$189,134.06	\$209,487.70	\$593,264.35
Refunds/Overpayments	\$21,690			\$83.95		\$83.95
Delinquent Tax Sale Refund	\$240,000			\$270,346.95		\$270,346.95
KYELT ACH LIEN CHG		(\$73,728.77)	(\$133,171.67)	(\$179,631.89)	(\$205,269.09)	(\$591,801.42)
Delinquent Tax Sale Deposit						
NSF Checks Less Redeposits	\$215	(\$541.00)	(\$1,774.03)	\$2,390.00	(\$24.65)	\$50.32
Prior Year Account Transfers	\$138	\$46.00	\$337.00			\$383.00
Interest Earned	\$844	\$243.45	\$257.40	\$262.98	\$168.94	\$932.77
Accounts Receivable Credit Memos	\$22					
Misc Income/Refunds/Bank Credit Me	\$24,326	\$322.64	\$103.50	\$10,959.50	\$230.00	\$11,615.64
Cash Drawer Transactions	(\$469)	(\$2.83)	\$8.16	(\$1,153.45)	(\$1.89)	(\$1,150.01)
Outstanding Accounts Receivable	\$327,441	(\$8,863.98)	\$5,390.86	(\$5.39)	\$2,368.92	(\$1,109.59)
Uncollectible Accounts						
TOTAL REVENUES	\$9,969,767	\$2,638,805.62	\$2,622,821.77	\$2,809,105.85	\$2,125,912.05	\$10,196,645.29

WOODFORD COUNTY
QUARTERLY REPORT - TO DLG

Print Date: 1/8/2026 3:29 pm
Page 3 of 4

Receipts Start: 01/01/2025 Receipts End: 12/31/2025 Period: 01/01/2025 thru 12/31/2025 using expense for accounts: 25G - 25G

Description	2025 Budget	JAN - MAR	APR - JUN	JUL - SEP	OCT - DEC	YEAR TO DATE
DETAIL OF ALL DISBURSEMENTS						
PAYMENTS TO STATE						
Motor Vehicle:						
Licenses & Transfers	\$974,000	\$202,730.15	\$283,809.78	\$150,701.01	\$145,093.22	\$782,334.16
Usage Tax	\$3,525,000	\$707,184.18	\$955,755.48	\$1,049,203.10	\$952,360.32	\$3,664,503.08
Usage Tax Makeup			\$19.90			\$19.90
AdValorem Tax Distributions	\$1,100,000	\$544,045.83	\$387,446.26	\$348,993.72	\$330,218.76	\$1,610,704.57
Licenses:						
Fish & Game	\$3,000	\$889.00	\$1,280.00	\$488.00	\$828.00	\$3,485.00
Delinquent Tax	\$30,000		\$23,766.43	\$14,083.45		\$37,849.88
Legal Process Tax	\$17,500	\$4,408.49	\$5,320.57	\$5,248.15	\$4,471.17	\$19,448.38
Affordable Housing Trust Fund	\$16,700	\$5,532.00	\$6,186.00	\$6,366.00	\$5,856.00	\$23,940.00
Candidate Filing Fees						
PAYMENTS TO COUNTY						
AdValorem Tax Distributions	\$265,000	\$103,182.95	\$69,924.68	\$63,861.32	\$60,219.51	\$297,188.46
Delinquent Tax	\$18,000		\$12,548.97	\$8,835.90		\$21,384.87
Deed Transfer Tax	\$231,000	\$47,951.72	\$61,677.79	\$69,692.94	\$47,756.97	\$227,079.42
Miscellaneous Licenses						
PAYMENTS TO OTHER DISTRICTS						
AdValorem Tax Distributions:						
Woodford Co Library	\$68,270	\$26,674.29	\$18,075.50	\$16,508.91	\$15,567.00	\$76,825.70
Woodford Co Health Department	\$56,226	\$21,967.64	\$14,887.80	\$13,598.74	\$12,822.12	\$63,276.30
Woodford Co Bd of Ed	\$1,429,998	\$558,710.31	\$378,621.87	\$345,789.81	\$326,068.77	\$1,609,190.76
Woodford Co Extension Service	\$42,158	\$16,470.67	\$11,161.76	\$10,193.85	\$9,612.47	\$47,438.75
City of Versailles	\$103,595	\$40,820.51	\$26,337.97	\$26,541.76	\$25,305.17	\$119,005.41
City of Midway	\$8,030	\$2,952.05	\$2,443.16	\$1,466.16	\$1,617.84	\$8,479.21
Woodford Fire Department	\$66,668	\$26,043.75	\$17,761.67	\$15,967.43	\$14,812.25	\$74,585.10
Delinquent Tax						
Woodford Co Library	\$14,370		\$10,987.20	\$7,002.42		\$17,989.62
Woodford Co Health Dept	\$4,767		\$3,983.81	\$2,545.86		\$6,529.67
Woodford Co Bd of Ed	\$167,844		\$134,133.76	\$85,673.82		\$219,807.58
Woodford Co Extension	\$4,289		\$3,388.89	\$2,164.19		\$5,553.08
City of Versaille						
Woodford Fire Department	\$10,257		\$6,900.19	\$6,561.34		\$13,461.53
PAYMENTS TO SHERIFF						
Delinquent Tax	\$30,000		\$23,403.51	\$14,923.61		\$38,327.12
PAYMENTS TO COUNTY ATTORNEY						
Delinquent Tax	\$46,000		\$38,070.41	\$25,007.48		\$63,077.89
Storage Fees to Fiscal Court		\$9,660.00	\$10,980.00	\$11,160.00	\$10,150.00	\$41,950.00
Total Required Payments	\$8,232,670	\$2,319,223.54	\$2,508,873.36	\$2,302,578.97	\$1,962,759.57	\$9,093,435.44
PERSONNEL SERVICES						
County Clerk`s Salary						
County Clerk`s Expense Allowance						
Deputies Gross Salaries						
Overtime Gross						

WOODFORD COUNTY
QUARTERLY REPORT - TO DLG

Receipts Start: 01/01/2025 Receipts End: 12/31/2025 Period: 01/01/2025 thru 12/31/2025 using expense for accounts: 25G - 25G

Description	2025 Budget	JAN - MAR	APR - JUN	JUL - SEP	OCT - DEC	YEAR TO DATE
EMPLOYEE BENEFITS						
Employer`s Match Social Security						
Employer`s Match - Retirement						
Employer`s Paid Insurance						
Training Fringe Benifit						
CONTRACTED SERVICES						
Other Payroll Disbursements						
Professional Services						
Contract Labor						
Advertising						
Microfilming & Indexing Records						
Lease						
Office Equipment & Agreements						
Employee Training Programs						
Lib & Archives Grant Expense						
New Equipment						
SUPPLIES AND MATERIALS						
Office Supplies						
REFUNDS/RETURNED CHECKS						
Refunds	\$225,000	\$1,380.04	\$888.00	\$88.00	\$368.90	\$2,724.94
Delinquent Tax Sale Refunds				\$270,346.95		\$270,346.95
Adval Refunds 2022						
OTHER CHARGES						
Postage	\$2,500					
Bank Service Charges	\$300	\$60.00	\$90.00	\$129.95	\$30.00	\$309.95
Miscellaneous Bank Transactions		\$600.00				\$600.00
Transfer of Funds-previous yr fund:			\$4,206.29			\$4,206.29
Certificate of Deposit						
Clerk`s Insurance & Bonds						
Miscellaneous Clerk Office Expense						
Election Expense						
Dues and Memberships						
Total Official Expenses	\$227,800	\$2,040.04	\$5,184.29	\$270,564.90	\$398.90	\$278,188.13
Clerk`s Final Settlement	\$741,171	\$317,542.04	\$108,972.67	\$235,961.98	\$162,753.58	\$825,230.27
TOTAL DISBURSEMENTS	\$9,201,642	\$2,638,805.62	\$2,623,030.32	\$2,809,105.85	\$2,125,912.05	\$10,196,853.84

Revenue/Expenditure totals may not be exact due to individual line item cents truncation during computation

Form For Budget, Cumulative Quarterly Report and Annual Settlement For Calendar Year

WOODFORD COUNTY

Part One - Summary and Reconciliation of All Accounts

SHOW & DESCRIBE ALL ACCOUNTS	2025 FEE ACCOUNT BUDGET ESTIMATE	2025 FEE ACCOUNT ACTUAL	GRANT ACCOUNT ACTUAL
Beginning Balance Plus Receipt YTD	9,969,767	10,196,645	
Total Disbursements YTD	9,201,642	10,196,854	
Book Balance	768,125	(209)	
Bank Statement Balance		310,701	
Plus Deposit in Transit		42,137	
Less Outstanding Checks		226,139	
Less Other (Credit minus Debit)		(126,678)	
Reconciled Bank Balance		21	
Accounts Receivable as of 12/31			
Unpaid Obligations			
Excess Fees			

To the best of my knowledge the information reported herein for the quarter ended 12/31/2025 is accurate and complete.

Dandra V. Jones

Signature - County Clerk

1-8-2026

Date

Approve by the fiscal court on the _____ day of _____, 20 _____

Signature - County Executive/Judge

Date

Form For Budget, Cumulative Quarterly Report and Annual Settlement For Calendar Year 2026

_____ WOODFORD _____ County Clerk

Part One - Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1 2026 Fee Account Budget Estimate	Column 2 2025 Fee Account Cumulative Actual	Column 3 Account _____ (NOT FEE ACCOUNT)	Column 4 Account _____ (NOT FEE ACCOUNT)	Column 5 Account _____ (NOT FEE ACCOUNT)
1. Receipts YTD	\$11,182,625.00	\$10,196,645.00			
2. Total Disbursements YTD	\$10,290,500.00	\$10,196,854.00			
3. Book Balance/Excess Fees	\$892,125.00	(\$209.00)			
4. Bank Statement Balance		\$310,701.00			
5. Plus Deposits in Transit		\$42,137.00			
6. Less Outstanding Checks		\$226,139.00			
7. Other		(\$126,678.00)			
8. Reconciled Bank Balance		\$21.00			
9. Accounts Receivable as of 12/31					
10. Unpaid Obligations as of 12/31					
11. Excess Fees					

Instructions: This form is the required format for the budget and the quarterly report. BUDGET: After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. QUARTERLY REPORT: The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. Line 1 Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. Show current year fee account in COLUMN 2 as calculated in Part Two of report. Line 2 Show total disbursements on a cash basis for the year to date for all accounts. Show current year fee account in COLUMN 2 as calculated in Part Three of report. Line 3 Show difference between lines 1 and 2 for all accounts. Line 4 Show bank statement balance(s) at close of quarter. Line 5 Show total deposits made prior to close of quarter that are not reflected in bank statement(s). Line 6 Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). Line 7 Show investments. Line 8 Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. Line 9 Complete for quarter ending 12/31. Show calculation in Part Three of report. Line 11 Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: State Local Finance Officer, 100 Airport Road, Third Floor Frankfort, KY 40601 by the 30th day following the close of each quarter. Fax # 502-227-8691 / Ph # 502-892-3487.

Approved by the fiscal court on the _____ day of _____, 200__.

To the best of my knowledge the information reported herein for the budget/quarter ended 12/31/2025 is accurate and complete.

County Judge/Executive _____ Date _____

Signature of County Clerk Deandra V. Jones, Clerk Date 1-8-2025

Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts Receivable 12/31	Settlement Total
1. Federal Grants/Reimbursements	\$0.00							
2. State Grants	\$0.00							
3. State Fees For Services								
4. Fiscal Court								
5. Revenue Supplement (< 20,000 pop)								
6. Licenses and Taxes								
7. Motor Vehicle Lien Release Fee	\$19,000.00							
8. Licenses and Transfers	\$1,023,000.00							
9. Usage Tax	\$3,900,000.00							
10. Tangible Personal Property Tax	\$4,500,000.00							
11. Notary Fees	\$5,800.00							
12. Child Victim Fund	\$9,200.00							
13. Licenses: (describe)								
14. Fish and Game	\$3,600.00							
15. Marriage	\$7,800.00							
16. Occupational	\$0.00							
17. Beer & Liquor	\$0.00							
18. Misc. Income	\$5,100.00							
19. Transient Merchant Fee	\$25.00							
20. Deed Transfer Tax	\$245,000.00							
21. Delinquent Taxes	\$460,000.00							
22. Fees Collected for Services								
23. Recordings:								
24. Deeds, Easements, and Contracts	\$29,000.00							
25. Real Estate Mortgages	\$84,000.00							
26. Chattel Mortgages & Financing Strmuts	\$52,000.00							
27. Powers of Attorney	\$4,200.00							
28. All Other Recordings	\$48,000.00							
29. Char ges for other services:								
30. Copywork	\$3,600.00							
31. Postage	\$9,000.00							
32. KYELT DEPOSITS	\$700,000							

Part Two (continued)		Budget	1/1 thru	4/1 thru	7/1 thru	10/1 thru	Total	Accounts	Settlement
Receipts		Estimate	3/31	6/30	9/30	12/31	YTD	Receivable 12/31	Total
33.	Other: (Document Storage Fees	\$42,000.00							
34.	Candidate Filing Fee	\$1,500.00							
35.	Affordable Housing Fees	\$24,500.00							
36.	Interest Earned	\$1,000.00							
37.	Wills, Estate Settlement & Accounting	\$5,300.00							
38.	Total Revenues	\$11,182,625.00							
39.	Petty Cash								
40.	Borrowed Money								
40.	State Advancement								
41.	Total Receipts	\$11,182,625.00							

Copy the figure shown on Line 40 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 40 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on Line 39 in the Receivable column (use for 12/31 report only) to page 1, line 9.

Part Three		Budget	1/1 thru	4/1 thru	7/1 thru	10/1 thru	Total	12/31 Unpaid	Settlement
Disbursements		Estimate	3/31	6/30	9/30	12/31	YTD	Obligations	Total
Required Payments									
1. Payments to State (describe)									
2.	Motor Vehicle:								
3.	Licenses & Transfers	\$800,000.00							
4.	Usage Tax	\$3,700,000.00							
5.	Tangible Personal Prop Tax	\$1,625,000.00							
6.	Licenses: (describe)								
7.	Fish & Game	\$3,500.00							
8.	Marriage Licenses	\$0.00							
9.									
10.	Delinquent Tax	\$38,000.00							
11.	Legal Process Tax	\$20,000.00							
12.	Other Services: Affordable Housing	\$25,000.00							
13. Payments to Fiscal Court (describe)									
14.	Tangible Personal Property Tax	\$325,000.00							
15.	Delinquent Tax	\$22,000.00							
16.	Deed Transfer Tax	\$235,000.00							
17.	Occupational Licenses	\$0.00							
18.	Beer & Liquor Licenses	\$0.00							

Part Three (continued)	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	12/31 Unpaid Obligations	Settlement Total
19. Fiscal Court/Tax Bill Prep Disbursements	\$0.00							
20. Storage Fees paid to Fiscal Court	\$42,000.00							
21. KYELT DEPOSITS	\$700,000							
22. Payments to Other Districts (describe)								
23. Tangible Personal Property Tax	\$2,102,000.00							
24. Delinquent Tax	\$265,600.00							
25.								
26. Payments to Sheriff	\$40,000.00							
27.								
28. Payments to County Attorney	\$65,000.00							
29. Total Required Payments	\$10,008,100.00	\$0.00	\$0.00	\$0.00	\$0.00			
Official Expenses								
30. Personal Services								
31. County Clerk's Gross Salary								
32. County Clerk's Expense Allowance								
33. Deputies Gross Salaries								
34. Part Time Gross Salaries								
35. Overtime Gross								
36. Unemployment Insurance								
37. Employee Benefits								
38. Employer's Share S.S. (7.65%)								
39. Employer's Share Ret.								
40. Employer Paid Health Insurance								
41. Other Payroll Disbursements								
42. Training Fringe Benefit (HB 810)								
43. Contracted Services								
44. Fish & Game								
45. Advertising								
46. Printing & Binding								

Part Three (continued) Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	12/31 Unpaid Obligations	Settlement Total
47.								
48.								
49. Supplies & Materials (describe)								
50. Office Supplies								
51.								
52. Other Charges (describe)								
53. Conventions & Travel								
54. Bank Service Charges	\$400.00							
55. Postage	\$3,000.00							
56. Miscellaneous Bank Transactions	\$1,000.00							
57. Delinquent Tax Sale Refunds	\$275,000.00							
Refunds	\$3,000.00							
58. Debt Service (Borrowed money, interest, lease/purchases)								
59. Principal on Note								
60. Interest								
60. Computer Lease								
61. Capital Outlay (Outright purchases on tangible items lasting in nature)								
62. Office Equipment								
63. Vehicle								
64.								
65.								
66.								
67. Total Official Expenses	\$10,290,500.00							
For offices that fee pool, pay fees to county prior to December 31, or counties over 70,000 in population, show payments made on lines 68 and 69.								
68. Payments to County Treasurer								
69. Payments to State Treasurer								
Enter total of lines 28, 67, 68 and 69 on line 70								
70. Total Disbursements	\$10,290,500.00							

Copy the figure shown on Line 70 in the Budget Estimate column to the Summary on page 1, column 1, line 2. Copy the figure shown on Line 70 in the Total YTD column to page 1, column 2, line 2. Copy the figure shown on Line 70 in the Unpaid column (use for 12/31 report only) to page 1, line 10.

Part Four - Liabilities Outstanding

Form For Budget, Cumulative
Quarterly Report and Annual
Settlement For Calendar Year
2026

Quarter ending December 31, 2026

Multi-year Issues	Issue	Issue	Totals
Multi-year Issues	Issue	Issue	Issue
Where Budgeted	Quadient Leasing/ Postage Machine for Courthouse Lease/Postage Machine and Maintenance Contract	Quadient Leasing/ Postage Machine for Gov. Ctr. Meter Rental/Maintenance Contract	Software Management, LLC Maintenance Contract
Description			
Term (# of Years)	(Quarterly & monthly) 4 years	(Quarterly & Annual) 2 years	(Annual) 4 years
Current Interest Rate	Lease # NZ0013716	Serial No. 31ZZ1097 / IX5APAI IX5	n/a
Issue Date	1/10/2023	3/1/2023	1/15/2026
Total Principal Amount	n/a	n/a	n/a
Total Interest Amount	n/a	n/a	n/a
Total Issue	n/a	n/a	n/a
Principal Balance Remaining	n/a	n/a	n/a
Interest Balance Remaining	n/a	n/a	n/a
Less Reserve Earnings	n/a	n/a	n/a
Net Outstanding	n/a	n/a	n/a
Next Payment Date	(Qtrly) 4 yrs w/contract ending 02/15/2027	(Quarterly & Annually) 3/8/2025	(Annually/commencing) 1/15/2027
Next Payment Amount	\$554.46	(Quarterly) \$660.00 / (Annually) \$696.00	(Annual payment) \$5,061.00
Final Payment Date	2/15/2027		1/15/2030
Multi-year Issues	Issue	Issue	Issue
Where Budgeted	Office H2o		
Description	Rental of Water Cooler System		
Term	(Quarterly) 24 mos		
Current Interest Rate	n/a		
Issue Date	1/9/2025		
Total Principal Amount	n/a		
Total Interest Amount	n/a		
Total Issue	n/a		
Principal Balance Remaining	n/a		
Interest Balance Remaining	n/a		
Total Outstanding	n/a		
Next Payment Date	(Quarterly: 3/31/26)		
Next Payment Amount	\$150.00		
Final Payment Date	1/8/2027		
Total Outstanding Debt	(If no outstanding advancements, loans, leases, or other debt, show "0")		

Comments:



Sheriff John F. Wilhoit

Woodford County Sheriff's Office

103 South Main St., Versailles, KY 40383

Office: 859-873-3119 Fax: 859-873-8371

Email: sheriff@woodfordso.org

January 6, 2026

Re: Vehicle Surplus & Sale

Court Members,

We are seeking the courts permission to surplus and sale the below listed cruisers (w/installed equipment) To the Woodford County Board of Education for an agreed upon total price of \$1,000 dollars. Please note that both were purchased with Asset Forfeiture Monies.

2017 FORD EXPLORER, VIN# 1FM5K8AR1HGC56738

2014 FORD EXPLORER, VIN# 1FM5K8AR3EGA76060

If you have any questions please let us know.

Thank you,

John Wilhoit
Woodford County Sheriff

Form For Budget, Cumulative Quarterly Report and Annual Settlement for Calendar Year 2025

Woodford County Sheriff

Part One - Summary and Reconciliation of All Accounts

Show & Describe All Accounts	Column 1	Column 2	Column 3	Column 4	Column 5
	2025 Fee Account Budget Estimate	2025 Fee Account Cumulative Actual	Sheriff Donation Account (NOT FEE ACCOUNT)	Local Drug Account (NOT FEE ACCOUNT)	(NOT FEE ACCOUNT)
1. Receipts YTD	\$1,200,000.00	\$1,337,382.27	\$669.33	\$1,242.85	
2. Total Disbursements YTD	\$1,200,000.00	\$1,337,382.27	\$669.33	\$0.00	
3. Book Balance/Excess Fees				\$1,242.85	
4. Bank Statement Balance		\$112,860.87	\$0.00	\$1,242.85	
5. Plus Deposits in Transit		\$0.00	\$0.00	\$0.00	
6. Less Outstanding Checks		\$112,860.87	\$0.00	\$0.00	
7. Other		\$0.00	\$0.00	\$0.00	
8. Reconciled Bank Balance		\$0.00	\$0.00	\$1,242.85	
9. Accounts Receivable as of 12/31					
10. Unpaid Obligations as of 12/31					
11. Excess Fees					

Instructions: This form is the required format for the budget and the quarterly report. BUDGET: After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. QUARTERLY REPORT: The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. Line 1. Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. Show current year fee account in COLUMN 2 as calculated in Part Two of report. Line 2. Show total disbursements on a cash basis for the year to date for all accounts. Show current year fee account in COLUMN 2 as calculated in Part Three of report. Line 3. Show difference between lines 1 and 2 for all accounts. Line 4. Show bank statement balance(s) at close of quarter. Line 5. Show total deposits made prior to close of quarter that are not reflected in bank statement(s). Line 6. Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). Line 7. Show investments. Line 8. Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. Line 9. Complete for quarter ending 12/31. Show calculation for quarter ending, Line 10. Complete for quarter ending, 12/31. Show calculation in Part Three of report. Line 11. Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part four. Report due to: State Local Finance Officer, 100 Airport Road, Third Floor, Frankfort, KY 40601 by the 30th day following the close of each quarter. Fax # 502-227-8691 / Ph # 502-892-3487

Approved by the fiscal court on the ___ day of ___, 20__.

To the best of my knowledge the information reported herein for the budget/quarter ended December 31, 2025 is accurate and complete.

John L. Wells 1-9-26 Date

Signature of County Sheriff

Date

County Judge/Executive

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
Official Expenses								
1. Personal Services								
2. Sheriff's Gross Salary								
3. Deputies' Gross Salaries								
4. Part Time Gross Salaries								
5. Other Gross Salaries								
6. Overtime Gross								
7.								
8. Employee Benefits								
9. Employer's Share Social Security								
10. Employer's Share Retirement								
11. Employer's Share Haz. Duty Ret.								
12. Employer's Workmans Compensation								
13. Employer's Unemployment Ins.								
14. Employer Paid Health Ins.								
15. Training Injue Benefit (HB810)								
16. Contracted Services								
17. Advertising								
18. Vehicle maintenance and repairs								
19.								
20. Supplies and Materials (Movable items with limited lifespan)								
21. Office Materials and supplies								
22. Uniforms								
23. Gasoline								
24.								
25.								
26. Other Charges (Non-commod. services, nontransferable items)								
27. Woodford Circuit Clerk	\$180.00	\$60.00				\$60.00		\$60.00
28. Service Fees Returned	\$1,070.00		\$730.00			\$730.00		\$730.00
29. Postage	\$150.00	\$10.00				\$10.00		\$10.00
30. Corrections/Notary Fees, etc	\$200.00			\$200.00		\$200.00		\$200.00
31. Tax Drawer Setup								
32.								
33.								
34. Totals for Page	\$1,600.00	\$70.00	\$730.00	\$200.00		\$1,000.00		\$1,000.00

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
34. Auto Expenses on Personal Vehicles								
35. Gasoline								
36. Maintenance and repairs								
37. Rex Insurance								
38. Depreciation								
39.								
40. Debt Service <small>(borrowed money, interest, lease/purchases)</small>								
41. State Advancement								
42. Notes								
43. Interest								
44.								
45. Capital Outlay <small>(outright purchases of tangible items lasting in nature)</small>								
46. Office Equipment								
47. Vehicles								
48.								
49.								
50. Total Official Expenses	\$1,600.00	\$70.00	\$730.00	\$200.00		\$1,000.00		\$1,000.00
For offices that fee pool, pay fees to county prior to December 31, or counties over 70,000 in population, show payments on appropriate line below.								
51. Payments to County Treasurer	\$1,198,400.00	\$117,943.17	\$167,094.39	99687.93	\$951,656.78	\$1,336,382.27		\$1,336,382.27
52. Payments to State Treasurer								
53. Total Disbursements <small>(total lines 50, 51, and 52)</small>	\$1,200,000.00	\$118,013.17	\$167,824.39	\$99,687.93	\$951,656.78	\$1,337,382.27		\$1,337,382.27

Copy the figures shown on line 55 in the Budget Estimate column to the Summary on page 1, column 1, line 2. Copy the figure shown on line 56 in the Total YTD column to page 1, column 2, line 2. Copy the figure shown on line 56 in the Unpaid column (see

Part Four - Liabilities Outstanding

Quarter ended _____

Multi-year Issues	Issue	Issue	Totals
Where Budgeted			
Description			
Term (# of Years)			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Less Reserve Earnings			
Net Outstanding			
Next Payment Date			
Next Payment Amount			
Final Payment Date			
Short Term Liabilities	Issue	Issue	Issue
Where Budgeted			
Description			
Term			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Total Outstanding			
Next Payment Date			
Next Payment Amount			
Final Payment Date			
Total Outstanding Debt	(If no outstanding advancements, loans, leases, or other debt, show \$0.)		\$0.00

Comments:

FOR SALE

ENCLOSED CARGO TRAILER



2023 Homesteader Intrepid 7x14

- Upgraded dual 5,500 lbs axles
- 11,000 lbs GVWR
- Increased interior height
- V-nose extended tongue
- Rear ramp door
- Spare wheel/tire
- E-track lined interior
- All LED lighting

No problems—we're upgrading and don't need this one anymore.

Asking \$9,000.00 firm.

Contact:

Garth Wireman
 Kentucky Emergency Services Conference, Inc.
 606-585-1559

Intrepid Trailers

Qty	Base Machine	
	714IT	7X14 INTREPID 7000 GVWR
		White Aluminum
Options		
14	2305	WHITE VINYL CEILING LINER (LFT)
28	6043	*E* TRACK SURFACE MOUNT WALL (LFT)
1	2336	36" SIDE DOOR IPO 32"
1	6280	RAMP DOOR TRANSITION PLATE 72" (7' WIDE)
1	5994	EXTERIOR ALUMINUM UPGRADE-WHT/BLK .030 I
14	3465	ALUMINUM TREAD PLATE 24" ON SW (LFT)
1	3469	ALUMINUM TREAD PLATE 24" ON RAMP DOOR
1	2014	714IT HD PACKAGE
	1	1117 INTREPID HD 16" OC ROOF BOWS IPO 24"
	1	1116 INTREPID HD 16" WALL TUBE IPO 24"
	1	1108 INTREPID HD 6" TUBE FRAME W/OUTRIGGERS
	1	1112 INTREPID HD 9950 GVWR IPO 7000 GVWR
	1	1114 INTREPID HD XTRA 1" HIGH SIDEWALL(7.0)
1	5133	INTREPID RAMP PACK 7' (7.0SW)
	1	5971 EXTENDED WOOD FLAP ON 5',6' & 7' WIDE
	1	5020 FLOW THRU VENTS-SIDEWALL
	1	3854 INTREPID RAMP DOOR 7' (7.0SW)
	4	6042 RECESSED FLOOR MOUNT 1000# D-RING-INSTALL
1	5857	SPARE 225/75/R15 6 LUG SILVER RADIAL
3	5465	12V LED INTERIOR LIGHT(EA)
1	5979	12V INTERIOR WALL SWITCH

ATTACHMENT A
Scope of Services and Fee
Estimate Millville Sewer
Extension

This is **EXHIBIT A**, consisting of 16 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

WHEREAS, the Woodford County Fiscal Court (the OWNER) and Bell Engineering (the ENGINEER) have entered into an agreement for engineering services (the "original contract") dated _____ 2025, and designated as Contract 803-25-A, Millville Sewer Extension, relating to the City of Frankfort's wastewater facilities improvements project, and,

WHEREAS, it is the desire of the OWNER for the ENGINEER to redesign the Ridgeview wastewater pumping station in a different location due to property issues, and,

WHEREAS, it is the desire of the OWNER to add construction administration and resident project representative services to the project, and,

WHEREAS, the change in scope of the project requires a change in compensation to the ENGINEER,

NOW, THEREFORE, the original contract is amended as described herein.

1.0 PLANNING SERVICES

1.1 Planning Services include all non-design pre-construction engineering services to include environmental studies, permits, etc. As listed in the Opinion of Probable Project Cost. Attachment B.

2.0 BASIC DESIGN SERVICES

2.1 For services performed or furnished under Attachment A, Design Services, a percentage of the construction cost determined in accordance with Attachment No. 1, Kentucky USDA Rural Development Utility Program Fee Schedule, attached. During the design process, if the Opinion of Construction project Cost should exceed \$8,263,000.00, additional compensation may be added to the contract through the standard addendum process.

The project will be bid in four phases, as shown on the Opinion of Probable Project Costs and the project mapping.

Phase 1 consists of construction of the Upper Duncan Road gravity sewer system. This phase will be fully funded and bid by the Frankfort Sewer Department.

Phase 2 includes construction of the McCracken and McGaughey pump stations and their associated force mains, which will discharge into the Phase 1 gravity sewer system.

Phase 3 consists of construction of a new pump station at the intersection of Duncan Road and McCracken Road, with discharge to the McCracken pump station.

Phase 4 includes the Millville pressure sewer extension.

All phases will be designed and bid as a single contract. Phases 3 and 4 will be included as deductive alternates. If the total bid exceeds available funding, one or both of these phases may be removed from the project. Engineering fees for construction administration and Resident Project Representation will be reduced accordingly if Phases 3 and 4 are eliminated.

3.0 BIDDING SERVICES

- 3.1 Assist Owner in advertising for and obtaining bids or proposals for the Work and, where applicable, maintain a record of prospective bidders to whom Bidding Documents have been issued, attend pre-Bid conferences, if any, and receive and process Contractor deposits or charges for the Bidding Documents.
- 3.2 Issue Addenda as appropriate to clarify, correct, or change the Bidding Documents.
- 3.3 Provide information or assistance needed by Owner in the course of any negotiations with prospective contractors.
- 3.4 Consult with Owner as to the acceptability of subcontractors, suppliers, and other individuals and entities proposed by prospective contractors for those portions of the Work as to which such acceptability is required by the Bidding Documents.
- 3.5 Attend the Bid opening, prepare Bid tabulation sheets, and assist Owner in evaluating Bids or proposals and in assembling and awarding contracts for the Work.

4.0 GENERAL ADMINISTRATION OF CONSTRUCTION CONTRACT

- 4.1 Consult with Owner and act at Owner's representative as provided in the General Conditions. The extent and limitations of the duties, responsibilities, and authority of Engineer as assigned in the General Conditions of the construction Contract Documents shall not be modified, except as Engineer may otherwise agree in writing. All of Owner's instructions to Contractor will be issued through Engineer, which shall have authority to act on behalf of Owner in dealings with Contractor to the extent provided in this Agreement and the General Conditions of the construction Contract Documents, except as otherwise provided in writing.

5.0 RESIDENT PROJECT REPRESENTATIVE

- 5.1 Provide the services of a resident project representative (RPR) at the Site to assist the Engineer and to provide more extensive observation of Contractor's work Duties, responsibilities, and authority of the RPR are as responsibilities or authority except as expressly set forth in the General Conditions of the construction Contract Documents.
- 5.2 The RPR is the Engineer's agent at the Site and will act as directed by and under the supervision of Engineer, and will confer with Engineer regarding RPR's actions. RPR's dealings in matters pertaining to the Contractor's work in progress shall in general be with Engineer and Contractor, keeping Owner advised as necessary. RPR's dealings with subcontractors shall only be through or with the full knowledge and approval of Contractor. RPR shall generally communicate with Owner with the knowledge of and under the direction of Engineer.

6.0 STARTUP TRAINING

- 6.1 Provide on-site training to assist in start-up training for the System and Equipment.

7.0 PROJECT CLOSEOUT

- 7.1 Assist the owner with final closeout documents related to warranty start dates, substantial completion letters, and the Contractor's Release of Liens and Claims.

8.0 OPERATION AND MAINTENANCE MANUALS

- 8.1 Provide a complete copy of O&M Manuals compiled into one document for all O&M manuals provided by the contractor and complete any required Standard Operating Procedures (SOP's).

9.0 OTHER ENGINEERING SERVICES

- 9.1 The ENGINEER will provide construction services for the project to include construction administration, resident project representative services, Startup & Operator Training, O&M Manuals, and project closeout. The basis of the scope of construction services proposed is a construction period not exceeding 180 calendar days.

10.0 FEE ESTIMATE

- 10.1 For construction services associated with the project, as defined in Attachment A to this Scope of Services, the OWNER will pay the ENGINEER the following lump sum fees:

Services	Fee
Planning:	\$110,000.00
Basic Design:	\$373,000.00
Bidding:	\$54,000.00
Construction Administration:	\$107,000.00
Resident Project Representative:	\$257,000.00
Other Engineering Fees:	<u>\$47,000.00</u>
Total Engineering Compensation:	\$948,000.00

Except as amended herein, the original contract for engineering services, as previously amended, shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have made and executed this amendment to the original contract as of the day and year written below.

OWNER:
Woodford County Fiscal Court

ENGINEER:
Bell Engineering

By: _____
James Kay

By: _____
David F. Schrader, P.E.

Title: **Judge Executive** _____

Title: **Vice President** _____

Attest: _____

Attest: _____

**AGREEMENT
BETWEEN OWNER AND ENGINEER
FOR PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as of _____ (“Effective Date”) between
Woodford County Fiscal Court (“Owner”) and
Bell Engineering (“Engineer”).

Owner's Project, of which Engineer's services under this Agreement are a part, is generally identified as follows:

Millville Sanitary Sewer Extension Project (“Project”).

Other terms used in this Agreement are defined in Article 7.

Engineer's services under this Agreement are generally identified as follows:

Provide development, planning, design, bidding, construction administration, and resident project representative (RPR) services for Millville Sanitary Sewer Extension Project. This includes all Project phases including gravity sewers, lift stations, force mains, and modelling to transport waste from multiple distilleries and the Millville community to the Frankfort Sewer Department’s collection system.

Owner and Engineer further agree as follows:

ARTICLE 1– SERVICES OF ENGINEER

1.01 *Scope*

- A. Engineer shall provide, or cause to be provided, the services set forth herein and in Exhibit A.

ARTICLE 2– OWNER’S RESPONSIBILITIES

2.01 *General*

- A. Owner shall have the responsibilities set forth herein and in Exhibit B.
- B. Owner shall pay Engineer as set forth in Article 4 and Exhibit C.
- C. Owner shall be responsible for all requirements and instructions that it furnishes to Engineer pursuant to this Agreement, and for the accuracy and completeness of all programs, reports, data, and other information furnished by Owner to Engineer pursuant to this Agreement. Engineer may use and rely upon such requirements, programs, instructions, reports, data, and information in performing or furnishing services under this Agreement, subject to any express limitations or reservations applicable to the furnished items.

- D. Owner shall give prompt written notice to Engineer whenever Owner observes or otherwise becomes aware of:
 - 1. any development that affects the scope or time of performance of Engineer's services;
 - 2. the presence at the Site of any Constituent of Concern; or
 - 3. any relevant, material defect or nonconformance in: (a) Engineer's services, (b) the Work, (c) the performance of any Constructor, or (d) Owner's performance of its responsibilities under this Agreement.

ARTICLE 3– SCHEDULE FOR RENDERING SERVICES

3.01 Commencement

- A. Engineer is authorized to begin rendering services as of the Effective Date.

3.02 Time for Completion

- A. Engineer shall complete its obligations within a reasonable time. Specific periods of time for rendering services, or specific dates by which services are to be completed, are provided in Exhibit A, and are hereby agreed to be reasonable.
- B. If, through no fault of Engineer, such periods of time or dates are changed, or the orderly and continuous progress of Engineer's services is impaired, or Engineer's services are delayed or suspended, then the time for completion of Engineer's services, and the rates and amounts of Engineer's compensation, shall be adjusted equitably.
- C. If Owner authorizes changes in the scope, extent, or character of the Project or Engineer's services, then the time for completion of Engineer's services, and the rates and amounts of Engineer's compensation, shall be adjusted equitably.
- D. Owner shall make decisions and carry out its other responsibilities in a timely manner so as not to delay the Engineer's performance of its services.
- E. If Engineer fails, through its own fault, to complete the performance required in this Agreement within the time set forth, as duly adjusted, then Owner shall be entitled, as its sole remedy, to the recovery of direct damages, if any, resulting from such failure.

ARTICLE 4– INVOICES AND PAYMENTS

4.01 Invoices

- A. *Preparation and Submittal of Invoices:* Engineer shall prepare invoices in accordance with its standard invoicing practices and the terms of Exhibit C. Engineer shall submit its invoices to Owner on a monthly basis. Invoices are due and payable within 30 days of receipt.

4.02 *Payments*

- A. *Application to Interest and Principal:* Payment will be credited first to any interest owed to Engineer and then to principal.
- B. *Failure to Pay:* If Owner fails to make any payment due Engineer for services and expenses within 30 days after receipt of Engineer's invoice, then:
 - 1. amounts due Engineer will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day; and
 - 2. Engineer may, after giving seven days written notice to Owner, suspend services under this Agreement until Owner has paid in full all amounts due for services, expenses, and other related charges. Owner waives any and all claims against Engineer for any such suspension.
- C. *Disputed Invoices:* If Owner disputes an invoice, either as to amount or entitlement, then Owner shall promptly advise Engineer in writing of the specific basis for doing so, may withhold only that portion so disputed, and must pay the undisputed portion subject to the terms of Paragraph 4.01.
- D. *Sales or Use Taxes:* If after the Effective Date any governmental entity takes a legislative action that imposes additional sales or use taxes on Engineer's services or compensation under this Agreement, then Engineer may invoice such additional sales or use taxes for reimbursement by Owner. Owner shall reimburse Engineer for the cost of such invoiced additional sales or use taxes; such reimbursement shall be in addition to the compensation to which Engineer is entitled under the terms of Exhibit C.

ARTICLE 5— OPINIONS OF COST

5.01 *Opinions of Probable Construction Cost*

- A. Engineer's opinions (if any) of probable Construction Cost are to be made on the basis of Engineer's experience, qualifications, and general familiarity with the construction industry. However, because Engineer has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractors' methods of determining prices, or over competitive bidding or market conditions, Engineer cannot and does not guarantee that proposals, bids, or actual Construction Cost will not vary from opinions of probable Construction Cost prepared by Engineer. If Owner requires greater assurance as to probable Construction Cost, then Owner agrees to obtain an independent cost estimate.

5.02 *Designing to Construction Cost Limit*

- A. If a Construction Cost limit is established between Owner and Engineer, such Construction Cost limit and a statement of Engineer's rights and responsibilities with respect thereto will be specifically set forth in Exhibit F to this Agreement.

5.03 *Opinions of Total Project Costs*

- A. The services, if any, of Engineer with respect to Total Project Costs shall be limited to assisting the Owner in tabulating the various categories that comprise Total Project Costs. Engineer assumes no responsibility for the accuracy of any opinions of Total Project Costs.

ARTICLE 6— GENERAL CONSIDERATIONS

6.01 *Standards of Performance*

- A. *Standard of Care:* The standard of care for all professional engineering and related services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Engineer makes no warranties, express or implied, under this Agreement or otherwise, in connection with any services performed or furnished by Engineer.
- B. *Technical Accuracy:* Owner shall not be responsible for discovering deficiencies in the technical accuracy of Engineer's services. Engineer shall correct deficiencies in technical accuracy without additional compensation, unless such corrective action is directly attributable to deficiencies in Owner-furnished information.
- C. *Consultants:* Engineer may retain such Consultants as Engineer deems necessary to assist in the performance or furnishing of the services, subject to reasonable, timely, and substantive objections by Owner.
- D. *Reliance on Others:* Subject to the standard of care set forth in Paragraph 6.01.A, Engineer and its Consultants may use or rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.
- E. *Compliance with Laws and Regulations, and Policies and Procedures:*
1. Engineer and Owner shall comply with applicable Laws and Regulations.
 2. Engineer shall comply with any and all policies, procedures, and instructions of Owner that are applicable to Engineer's performance of services under this Agreement and that Owner provides to Engineer in writing, subject to the standard of care set forth in Paragraph 6.01.A, and to the extent compliance is not inconsistent with professional practice requirements.
 3. This Agreement is based on Laws and Regulations and Owner-provided written policies and procedures as of the Effective Date. The following may be the basis for modifications to Owner's responsibilities or to Engineer's scope of services, times of performance, or compensation:
 - a. changes after the Effective Date to Laws and Regulations;
 - b. the receipt by Engineer after the Effective Date of Owner-provided written policies and procedures;

- c. changes after the Effective Date to Owner-provided written policies or procedures.
- F. Engineer shall not be required to sign any document, no matter by whom requested, that would result in the Engineer having to certify, guarantee, or warrant the existence of conditions whose existence the Engineer cannot ascertain. Owner agrees not to make resolution of any dispute with the Engineer or payment of any amount due to the Engineer in any way contingent upon the Engineer signing any such document.
- G. The general conditions for any construction contract documents prepared hereunder are to be EJCDC® C-700 "Standard General Conditions of the Construction Contract" (2013 Edition), prepared by the Engineers Joint Contract Documents Committee, unless expressly indicated otherwise in Exhibit J or elsewhere in this Agreement.
- H. Engineer shall not at any time supervise, direct, control, or have authority over any Constructor's work, nor shall Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any Constructor, or the safety precautions and programs incident thereto, for security or safety at the Site, nor for any failure of a Constructor to comply with Laws and Regulations applicable to that Constructor's furnishing and performing of its work. Engineer shall not be responsible for the acts or omissions of any Constructor.
- I. Engineer neither guarantees the performance of any Constructor nor assumes responsibility for any Constructor's, failure to furnish and perform the Work in accordance with the Construction Contract Documents.
- J. Engineer shall not be responsible for any decision made regarding the Construction Contract Documents, or any application, interpretation, clarification, or modification of the Construction Contract Documents, other than those made by Engineer or its Consultants.
- K. Engineer is not required to provide and does not have any responsibility for surety bonding or insurance-related advice, recommendations, counseling, or research, or enforcement of construction insurance or surety bonding requirements.
- L. Engineer's services do not include providing legal advice or representation.
- M. Engineer's services do not include (1) serving as a "municipal advisor" for purposes of the registration requirements of Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission, or (2) advising Owner, or any municipal entity or other person or entity, regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, or other similar matters concerning such products or issuances.
- N. While at the Site, Engineer, its Consultants, and their employees and representatives shall comply with the applicable requirements of Contractor's and Owner's safety programs of which Engineer has been informed in writing.

6.02 *Design Without Construction Phase Services*

- A. Engineer shall be responsible only for those Construction Phase services expressly required of Engineer in Exhibit A, Paragraph A1.05. With the exception of such expressly required services, Engineer shall have no design, Shop Drawing review, or other obligations during construction, and Owner assumes all responsibility for the application and interpretation of the Construction Contract Documents, review and response to Contractor claims, Construction Contract administration, processing of Change Orders and submittals, revisions to the Construction Contract Documents during construction, construction observation and review, review of Contractor's payment applications, and all other necessary Construction Phase administrative, engineering, and professional services. Owner waives all claims against the Engineer that may be connected in any way to Construction Phase administrative, engineering, or professional services except for those services that are expressly required of Engineer in Exhibit A.

6.03 *Use of Documents*

- A. All Documents are instruments of service, and Engineer shall retain an ownership and property interest therein (including the copyright and the right of reuse at the discretion of the Engineer) whether or not the Project is completed.
- B. If Engineer is required to prepare or furnish Drawings or Specifications under this Agreement, Engineer shall deliver to Owner at least one original printed record version of such Drawings and Specifications, signed and sealed according to applicable Laws and Regulations.
- C. Owner may make and retain copies of Documents for information and reference in connection with the use of the Documents on the Project. Engineer grants Owner a limited license to use the Documents on the Project, extensions of the Project, and for related uses of the Owner, subject to receipt by Engineer of full payment due and owing for all services relating to preparation of the Documents, and subject to the following limitations: (1) Owner acknowledges that such Documents are not intended or represented to be suitable for use on the Project unless completed by Engineer, or for use or reuse by Owner or others on extensions of the Project, on any other project, or for any other use or purpose, without written verification or adaptation by Engineer; (2) any such use or reuse, or any modification of the Documents, without written verification, completion, or adaptation by Engineer, as appropriate for the specific purpose intended, will be at Owner's sole risk and without liability or legal exposure to Engineer or to its officers, directors, members, partners, agents, employees, and Consultants; (3) Owner shall indemnify and hold harmless Engineer and its officers, directors, members, partners, agents, employees, and Consultants from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the Documents without written verification, completion, or adaptation by Engineer; and (4) such limited license to Owner shall not create any rights in third parties.
- D. If Engineer at Owner's request verifies the suitability of the Documents, completes them, or adapts them for extensions of the Project or for any other purpose, then Owner shall compensate Engineer at rates or in an amount to be agreed upon by Owner and Engineer.

6.04 *Electronic Transmittals*

- A. Owner and Engineer may transmit, and shall accept, Project-related correspondence, Documents, text, data, drawings, information, and graphics, in electronic media or digital format, either directly, or through access to a secure Project website, in accordance with a mutually agreeable protocol.
- B. If this Agreement does not establish protocols for electronic or digital transmittals, then Owner and Engineer shall jointly develop such protocols.
- C. When transmitting items in electronic media or digital format, the transmitting party makes no representations as to long term compatibility, usability, or readability of the items resulting from the recipient's use of software application packages, operating systems, or computer hardware differing from those used in the drafting or transmittal of the items, or from those established in applicable transmittal protocols.

6.05 *Insurance*

- A. Engineer shall procure and maintain insurance as set forth in Exhibit G. Engineer shall cause Owner to be listed as an additional insured on any applicable general liability insurance policy carried by Engineer.
- B. Owner shall procure and maintain insurance as set forth in Exhibit G. Owner shall cause Engineer and its Consultants to be listed as additional insureds on any general liability policies carried by Owner, which are applicable to the Project.
- C. Owner shall require Contractor to purchase and maintain policies of insurance covering workers' compensation, general liability, motor vehicle damage and injuries, and other insurance necessary to protect Owner's and Engineer's interests in the Project. Owner shall require Contractor to cause Engineer and its Consultants to be listed as additional insureds with respect to such liability insurance purchased and maintained by Contractor for the Project.
- D. Owner and Engineer shall each deliver to the other certificates of insurance evidencing the coverages indicated in Exhibit G. Such certificates shall be furnished prior to commencement of Engineer's services and at renewals thereafter during the life of the Agreement.
- E. All policies of property insurance relating to the Project, including but not limited to any builder's risk policy, shall allow for waiver of subrogation rights and contain provisions to the effect that in the event of payment of any loss or damage the insurers will have no rights of recovery against any insured thereunder or against Engineer or its Consultants. Owner and Engineer waive all rights against each other, Contractor, the Consultants, and the respective officers, directors, members, partners, employees, agents, consultants, and subcontractors of each and any of them, for all losses and damages caused by, arising out of, or resulting from any of the perils or causes of loss covered by any builder's risk policy and any other property insurance relating to the Project. Owner and Engineer shall take appropriate measures in other Project-related contracts to secure waivers of rights consistent with those set forth in this paragraph.

- F. All policies of insurance shall contain a provision or endorsement that the coverage afforded will not be canceled or reduced in limits by endorsement, and that renewal will not be refused, until at least 10 days prior written notice has been given to the primary insured. Upon receipt of such notice, the receiving party shall promptly forward a copy of the notice to the other party to this Agreement.
- G. At any time, Owner may request that Engineer or its Consultants, at Owner's sole expense, provide additional insurance coverage, increased limits, or revised deductibles that are more protective than those specified in Exhibit G. If so requested by Owner, and if commercially available, Engineer shall obtain and shall require its Consultants to obtain such additional insurance coverage, different limits, or revised deductibles for such periods of time as requested by Owner, and Exhibit G will be supplemented to incorporate these requirements.

6.06 *Suspension and Termination*

A. *Suspension:*

- 1. *By Owner:* Owner may suspend the Project for up to 90 days upon seven days written notice to Engineer.
- 2. *By Engineer:* Engineer may, after giving seven days written notice to Owner, suspend services under this Agreement if Owner has failed to pay Engineer for invoiced services and expenses, as set forth in Paragraph 4.02.B, or in response to the presence of Constituents of Concern at the Site, as set forth in Paragraph 6.10.D.

B. *Termination:* The obligation to provide further services under this Agreement may be terminated:

- 1. For cause,
 - a. by either party upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party.
 - b. by Engineer:
 - 1) upon 7 days written notice if Owner demands that Engineer furnish or perform services contrary to Engineer's responsibilities as a licensed professional; or
 - 2) upon 7 days written notice if the Engineer's services for the Project are delayed or suspended for more than 90 days for reasons beyond Engineer's control, or as the result of the presence at the Site of undisclosed Constituents of Concern, as set forth in Paragraph 6.10.D.
 - 3) Engineer shall have no liability to Owner on account of such termination.

- c. Notwithstanding the foregoing, this Agreement will not terminate under Paragraph 6.06.B.1.a if the party receiving such notice begins, within seven days of receipt of such notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt thereof; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein shall extend up to, but in no case more than, 60 days after the date of receipt of the notice.
 - 2. For convenience, by Owner effective upon Engineer's receipt of notice from Owner.
- C. *Effective Date of Termination:* The terminating party under Paragraph 6.06.B may set the effective date of termination at a time up to 30 days later than otherwise provided to allow Engineer to demobilize personnel and equipment from the Site, to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble Project materials in orderly files.
- D. *Payments Upon Termination*
 - 1. In the event of any termination under Paragraph 6.06, Engineer will be entitled to invoice Owner and to receive full payment for all services performed or furnished in accordance with this Agreement and all Reimbursable Expenses incurred through the effective date of termination. Upon making such payment, Owner shall have the limited right to the use of Documents, at Owner's sole risk, subject to the provisions of Paragraph 6.03.
 - 2. In the event of termination by Owner for convenience or by Engineer for cause, Engineer shall be entitled, in addition to invoicing for those items identified in Paragraph 6.06.D.1, to invoice Owner and receive payment of a reasonable amount for services and expenses directly attributable to termination, both before and after the effective date of termination, such as reassignment of personnel, costs of terminating contracts with Engineer's Consultants, and other related close-out costs, using methods and rates for Additional Services as set forth in Exhibit C.

6.07 *Controlling Law*

- A. This Agreement is to be governed by the Laws and Regulations of the state in which the Project is located.

6.08 *Successors, Assigns, and Beneficiaries*

- A. Owner and Engineer are hereby bound and the successors, executors, administrators, and legal representatives of Owner and Engineer (and to the extent permitted by Paragraph 6.08.B the assigns of Owner and Engineer) are hereby bound to the other party to this Agreement and to the successors, executors, administrators and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.

- B. Neither Owner nor Engineer may assign, sublet, or transfer any rights under or interest (including, but without limitation, money that is due or may become due) in this Agreement without the written consent of the other party, except to the extent that any assignment, subletting, or transfer is mandated by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.
- C. Unless expressly provided otherwise in this Agreement:
 - 1. Nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or Engineer to any Constructor, other third-party individual or entity, or to any surety for or employee of any of them.
 - 2. All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and Engineer and not for the benefit of any other party.
 - 3. Owner agrees that the substance of the provisions of this Paragraph 6.08.C shall appear in the Construction Contract Documents.

6.09 *Dispute Resolution*

- A. Owner and Engineer agree to negotiate all disputes between them in good faith for a period of 30 days from the date of notice prior to invoking the procedures of Exhibit H or other provisions of this Agreement, or exercising their rights at law.
- B. If the parties fail to resolve a dispute through negotiation under Paragraph 6.09.A, then either or both may invoke the procedures of Exhibit H. If Exhibit H is not included, or if no dispute resolution method is specified in Exhibit H, then the parties may exercise their rights at law.

6.10 *Environmental Condition of Site*

- A. Owner represents to Engineer that as of the Effective Date to the best of Owner's knowledge no Constituents of Concern, other than those disclosed in writing to Engineer, exist at or adjacent to the Site.
- B. If Engineer encounters or learns of an undisclosed Constituent of Concern at the Site, then Engineer shall notify (1) Owner and (2) appropriate governmental officials if Engineer reasonably concludes that doing so is required by applicable Laws or Regulations.
- C. It is acknowledged by both parties that Engineer's scope of services does not include any services related to unknown or undisclosed Constituents of Concern. If Engineer or any other party encounters, uncovers, or reveals an undisclosed Constituent of Concern, then Owner shall promptly determine whether to retain a qualified expert to evaluate such condition or take any necessary corrective action.
- D. If investigative or remedial action, or other professional services, are necessary with respect to undisclosed Constituents of Concern, or if investigative or remedial action beyond that reasonably contemplated is needed to address a disclosed or known Constituent of

Concern, then Engineer may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the Project affected thereby until such portion of the Project is no longer affected.

- E. If the presence at the Site of undisclosed Constituents of Concern adversely affects the performance of Engineer's services under this Agreement, then the Engineer shall have the option of (1) accepting an equitable adjustment in its compensation or in the time of completion, or both; or (2) terminating this Agreement for cause on seven days' notice.
- F. Owner acknowledges that Engineer is performing professional services for Owner and that Engineer is not and shall not be required to become an "owner," "arranger," "operator," "generator," or "transporter" of hazardous substances, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), as amended, which are or may be encountered at or near the Site in connection with Engineer's activities under this Agreement.

6.11 *Indemnification and Mutual Waiver*

- A. *Indemnification by Engineer:* To the fullest extent permitted by Laws and Regulations, Engineer shall indemnify and hold harmless Owner, and Owner's officers, directors, members, partners, agents, consultants, and employees, from losses, damages, and judgments (including reasonable consultants' and attorneys' fees and expenses) arising from third-party claims or actions relating to the Project, provided that any such claim, action, loss, damages, or judgment is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than the Work itself), including the loss of use resulting therefrom, but only to the extent caused by any negligent act or omission of Engineer or Engineer's officers, directors, members, partners, agents, employees, or Consultants. **This indemnification provision is subject to and limited by the provisions, if any, agreed to by Owner and Engineer in Exhibit I, "Limitations of Liability."**
- B. *Indemnification by Owner:* Owner shall indemnify and hold harmless Engineer and its officers, directors, members, partners, agents, employees, and Consultants as required by Laws and Regulations **and to the extent (if any) required in Exhibit I, "Limitations of Liability."**
- C. *Environmental Indemnification:* To the fullest extent permitted by Laws and Regulations, Owner shall indemnify and hold harmless Engineer and its officers, directors, members, partners, agents, employees, and Consultants from all claims, costs, losses, damages, actions, and judgments (including reasonable consultants' and attorney's fees and expenses) caused by, arising out of, relating to, or resulting from a Constituent of Concern at, on, or under the Site, provided that (1) any such claim, cost, loss, damages, action, or judgment is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than the Work itself), including the loss of use resulting therefrom, and (2) nothing in this paragraph shall obligate Owner to indemnify any individual or entity from and against the consequences of that individual's or entity's own negligence or willful misconduct.
- D. *No Defense Obligation:* The indemnification commitments in this Agreement do not include a defense obligation by the indemnitor unless such obligation is expressly stated.

- E. *Percentage Share of Negligence:* To the fullest extent permitted by Laws and Regulations, a party's total liability to the other party and anyone claiming by, through, or under the other party for any cost, loss, or damages caused in part by the negligence of the party and in part by the negligence of the other party or any other negligent entity or individual, shall not exceed the percentage share that the party's negligence bears to the total negligence of Owner, Engineer, and all other negligent entities and individuals.
- F. *Mutual Waiver:* To the fullest extent permitted by Laws and Regulations, Owner and Engineer waive against each other, and the other's employees, officers, directors, members, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to this Agreement or the Project, from any cause or causes.

6.12 *Records Retention*

- A. Engineer shall maintain on file in legible form, for a period of five years following completion or termination of its services, all Documents, records (including cost records), and design calculations related to Engineer's services or pertinent to Engineer's performance under this Agreement. Upon Owner's request, Engineer shall provide a copy of any such item to Owner at cost.

6.13 *Miscellaneous Provisions*

- A. *Notices:* Any notice required under this Agreement will be in writing, addressed to the appropriate party at its address on the signature page and given personally, by registered or certified mail postage prepaid, or by a commercial courier service. All notices shall be effective upon the date of receipt.
- B. *Survival:* All express representations, waivers, indemnifications, and limitations of liability included in this Agreement will survive its completion or termination for any reason.
- C. *Severability:* Any provision or part of the Agreement held to be void or unenforceable under any Laws or Regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Engineer, which agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.
- D. *Waiver:* A party's non-enforcement of any provision shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.
- E. *Accrual of Claims:* To the fullest extent permitted by Laws and Regulations, all causes of action arising under this Agreement shall be deemed to have accrued, and all statutory periods of limitation shall commence, no later than the date of Substantial Completion.

ARTICLE 7– DEFINITIONS

7.01 *Defined Terms*

- A. Wherever used in this Agreement (including the Exhibits hereto) terms (including the singular and plural forms) printed with initial capital letters have the meanings indicated in the text above, in the exhibits, or in the following definitions:
1. *Addenda*—Written or graphic instruments issued prior to the opening of bids which clarify, correct, or change the bidding requirements or the proposed Construction Contract Documents.
 2. *Additional Services*—The services to be performed for or furnished to Owner by Engineer in accordance with Part 2 of Exhibit A of this Agreement.
 3. *Agreement*—This written contract for professional services between Owner and Engineer, including all exhibits identified in Paragraph 8.01 and any duly executed amendments.
 4. *Application for Payment*—The form acceptable to Engineer which is to be used by Contractor during the course of the Work in requesting progress or final payments and which is to be accompanied by such supporting documentation as is required by the Construction Contract.
 5. *Basic Services*—The services to be performed for or furnished to Owner by Engineer in accordance with Part 1 of Exhibit A of this Agreement.
 6. *Change Order*—A document which is signed by Contractor and Owner and authorizes an addition, deletion, or revision in the Work or an adjustment in the Construction Contract Price or the Construction Contract Times, or other revision to the Construction Contract, issued on or after the effective date of the Construction Contract.
 7. *Change Proposal*—A written request by Contractor, duly submitted in compliance with the procedural requirements set forth in the Construction Contract, seeking an adjustment in Construction Contract Price or Construction Contract Times, or both; contesting an initial decision by Engineer concerning the requirements of the Construction Contract Documents or the acceptability of Work under the Construction Contract Documents; challenging a set-off against payments due; or seeking other relief with respect to the terms of the Construction Contract.
 8. *Constituent of Concern*—Asbestos, petroleum, radioactive material, polychlorinated biphenyls (PCBs), hazardous waste, and any substance, product, waste, or other material of any nature whatsoever that is or becomes listed, regulated, or addressed pursuant to (a) the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. §§9601 et seq. (“CERCLA”); (b) the Hazardous Materials Transportation Act, 49 U.S.C. §§5501 et seq.; (c) the Resource Conservation and Recovery Act, 42 U.S.C. §§6901 et seq. (“RCRA”); (d) the Toxic Substances Control Act, 15 U.S.C. §§2601 et seq.; (e) the Clean Water Act, 33 U.S.C. §§1251 et seq.; (f) the Clean Air Act, 42 U.S.C. §§7401 et seq.; or (g) any

other federal, State, or local statute, law, rule, regulation, ordinance, resolution, code, order, or decree regulating, relating to, or imposing liability or standards of conduct concerning, any hazardous, toxic, or dangerous waste, substance, or material.

9. *Construction Contract*—The entire and integrated written contract between the Owner and Contractor concerning the Work.
10. *Construction Contract Documents*—Those items designated as “Contract Documents” in the Construction Contract, and which together comprise the Construction Contract.
11. *Construction Contract Price*—The money that Owner has agreed to pay Contractor for completion of the Work in accordance with the Construction Contract Documents.
12. *Construction Contract Times*—The number of days or the dates by which Contractor shall: (a) achieve milestones, if any, in the Construction Contract; (b) achieve Substantial Completion; and (c) complete the Work.
13. *Construction Cost*—The cost to Owner of the construction of those portions of the entire Project designed or specified by or for Engineer under this Agreement, including construction labor, services, materials, equipment, insurance, and bonding costs, and allowances for contingencies. Construction Cost does not include costs of services of Engineer or other design professionals and consultants; cost of land or rights-of-way, or compensation for damages to property; Owner’s costs for legal, accounting, insurance counseling, or auditing services; interest or financing charges incurred in connection with the Project; or the cost of other services to be provided by others to Owner. Construction Cost is one of the items comprising Total Project Costs.
14. *Constructor*—Any person or entity (not including the Engineer, its employees, agents, representatives, and Consultants), performing or supporting construction activities relating to the Project, including but not limited to Contractors, Subcontractors, Suppliers, Owner’s work forces, utility companies, other contractors, construction managers, testing firms, shippers, and truckers, and the employees, agents, and representatives of any or all of them.
15. *Consultants*—Individuals or entities having a contract with Engineer to furnish services with respect to this Project as Engineer’s independent professional associates and consultants; subcontractors; or vendors.
16. *Contractor*—The entity or individual with which Owner enters into a Construction Contract.
17. *Documents*—Data, reports, Drawings, Specifications, Record Drawings, building information models, civil integrated management models, and other deliverables, whether in printed or electronic format, provided or furnished in appropriate phases by Engineer to Owner pursuant to this Agreement.

18. *Drawings*—That part of the Construction Contract Documents that graphically shows the scope, extent, and character of the Work to be performed by Contractor.
19. *Effective Date*—The date indicated in this Agreement on which it becomes effective, but if no such date is indicated, the date on which this Agreement is signed and delivered by the last of the parties to sign and deliver.
20. *Engineer*—The individual or entity named as such in this Agreement.
21. *Field Order*—A written order issued by Engineer which requires minor changes in the Work but does not change the Construction Contract Price or the Construction Contract Times.
22. *Laws and Regulations; Laws or Regulations*—Any and all applicable laws, statutes, rules, regulations, ordinances, codes, and orders of any and all governmental bodies, agencies, authorities, and courts having jurisdiction.
23. *Owner*—The individual or entity named as such in this Agreement and for which Engineer's services are to be performed. Unless indicated otherwise, this is the same individual or entity that will enter into any Construction Contracts concerning the Project.
24. *Project*—The total undertaking to be accomplished for Owner by engineers, contractors, and others, including planning, study, design, construction, testing, commissioning, and start-up, and of which the services to be performed or furnished by Engineer under this Agreement are a part.
25. *Record Drawings*—Drawings depicting the completed Project, or a specific portion of the completed Project, prepared by Engineer as an Additional Service and based on Contractor's record copy of all Drawings, Specifications, Addenda, Change Orders, Work Change Directives, Field Orders, and written interpretations and clarifications, as delivered to Engineer and annotated by Contractor to show changes made during construction.
26. *Reimbursable Expenses*—The expenses incurred directly by Engineer in connection with the performing or furnishing of Basic Services and Additional Services for the Project.
27. *Resident Project Representative*—The authorized representative of Engineer assigned to assist Engineer at the Site during the Construction Phase. As used herein, the term Resident Project Representative or "RPR" includes any assistants or field staff of Resident Project Representative. The duties and responsibilities of the Resident Project Representative, if any, are as set forth in Exhibit D.
28. *Samples*—Physical examples of materials, equipment, or workmanship that are representative of some portion of the Work and that establish the standards by which such portion of the Work will be judged.
29. *Shop Drawings*—All drawings, diagrams, illustrations, schedules, and other data or information that are specifically prepared or assembled by or for Contractor and

submitted by Contractor to illustrate some portion of the Work. Shop Drawings, whether approved or not, are not Drawings and are not Construction Contract Documents.

30. *Site*—Lands or areas to be indicated in the Construction Contract Documents as being furnished by Owner upon which the Work is to be performed, including rights-of-way and easements, and such other lands furnished by Owner which are designated for the use of Contractor.
31. *Specifications*—The part of the Construction Contract Documents that consists of written requirements for materials, equipment, systems, standards, and workmanship as applied to the Work, and certain administrative requirements and procedural matters applicable to the Work.
32. *Subcontractor*—An individual or entity having a direct contract with Contractor or with any other Subcontractor for the performance of a part of the Work.
33. *Substantial Completion*—The time at which the Work (or a specified part thereof) has progressed to the point where, in the opinion of Engineer, the Work (or a specified part thereof) is sufficiently complete, in accordance with the Construction Contract Documents, so that the Work (or a specified part thereof) can be utilized for the purposes for which it is intended. The terms “substantially complete” and “substantially completed” as applied to all or part of the Work refer to Substantial Completion thereof.
34. *Supplier*—A manufacturer, fabricator, supplier, distributor, materialman, or vendor having a direct contract with Contractor or with any Subcontractor to furnish materials or equipment to be incorporated in the Work by Contractor or a Subcontractor.
35. *Total Project Costs*—The total cost of planning, studying, designing, constructing, testing, commissioning, and start-up of the Project, including Construction Cost and all other Project labor, services, materials, equipment, insurance, and bonding costs, allowances for contingencies, and the total costs of services of Engineer or other design professionals and consultants, together with such other Project-related costs that Owner furnishes for inclusion, including but not limited to cost of land, rights-of-way, compensation for damages to properties, Owner’s costs for legal, accounting, insurance counseling, and auditing services, interest and financing charges incurred in connection with the Project, and the cost of other services to be provided by others to Owner.
36. *Work*—The entire construction or the various separately identifiable parts thereof required to be provided under the Construction Contract Documents. Work includes and is the result of performing or providing all labor, services, and documentation necessary to produce such construction; furnishing, installing, and incorporating all materials and equipment into such construction; and may include related services such as testing, start-up, and commissioning, all as required by the Construction Contract Documents.

37. *Work Change Directive*—A written directive to Contractor issued on or after the effective date of the Construction Contract, signed by Owner and recommended by Engineer, ordering an addition, deletion, or revision in the Work.

B. *Day*

1. The word “day” means a calendar day of 24 hours measured from midnight to the next midnight.

ARTICLE 8— EXHIBITS AND SPECIAL PROVISIONS

8.01 *Exhibits Included*

- A. Exhibit A, Engineer’s Services.
- B. Exhibit B, Owner’s Responsibilities.
- C. Exhibit C, Payments to Engineer for Services and Reimbursable Expenses.
- D. Exhibit D, Duties, Responsibilities and Limitations of Authority of Resident Project Representative.
- E. Exhibit E, Notice of Acceptability of Work.
- F. ~~Exhibit F, Construction Cost Limit.~~ Not used.
- G. Exhibit G, Insurance.
- H. Exhibit H, Dispute Resolution.
- I. Exhibit I, Limitations of Liability.
- J. Exhibit J, Special Provisions.
- K. Exhibit K, Amendment to Owner-Engineer Agreement.
- L. Exhibit L, Scope of Work

8.02 *Total Agreement*

- A. This Agreement, (together with the exhibits included above) constitutes the entire agreement between Owner and Engineer and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a written instrument duly executed by both parties. Amendments should be based whenever possible on the format of Exhibit K to this Agreement.

8.03 *Designated Representatives*

- A. With the execution of this Agreement, Engineer and Owner shall designate specific individuals to act as Engineer’s and Owner’s representatives with respect to the services to be performed or furnished by Engineer and responsibilities of Owner under this Agreement.

Such an individual shall have authority to transmit instructions, receive information, and render decisions relative to this Agreement on behalf of the respective party whom the individual represents.

8.04 *Engineer's Certifications*

A. Engineer certifies that it has not engaged in corrupt, fraudulent, or coercive practices in competing for or in executing the Agreement. For the purposes of this Paragraph 8.04:

1. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the selection process or in the Agreement execution;
2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the selection process or the execution of the Agreement to the detriment of Owner, or (b) to deprive Owner of the benefits of free and open competition;
3. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the selection process or affect the execution of the Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, the Effective Date of which is indicated on page 1.

Owner: Woodford County Fiscal Court

Engineer: BELL ENGINEERING

By: _____

By: _____

Print name: _____

Print name: David F. Schrader, P.E.

Title: _____

Title: Vice President

Date Signed: _____

Date Signed: _____

Engineer License or Firm's Certificate No.
(if required):

20981

State of: Kentucky

Address for Owner's receipt of notices:

103 South Main Street

Versailles, Kentucky 40383

Address for Engineer's receipt of notices:

2480 Fortune Drive

Suite 350

Lexington, Kentucky 40509

Designated Representative (Paragraph 8.03.A):

Honorable James Kay

Title: Woodford County Judge Executive

Phone Number: 859-873-4139

E-Mail Address: judgekay@woodfordcountyky.gov

Designated Representative (Paragraph 8.03.A):

David Schrader, P.E.

Title: Vice President

Phone Number: 859-278-5412

E-Mail Address: dschrader@hkbell.com

This is **EXHIBIT A**, consisting of 16 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

Engineer's Services

Article 1 of the Agreement is supplemented to include the following agreement of the parties.

Engineer shall provide Basic and Additional Services as set forth below.

PART 1—BASIC SERVICES

~~A1.01—Study and Report Phase~~

~~A.—Engineer shall:~~

- ~~1.—Consult with Owner to define and clarify Owner's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility, and expandability, and any budgetary limitations, and identify available data, information, reports, facilities plans, and site evaluations.~~
 - a. If Owner has already identified one or more potential solutions to meet its Project requirements, then proceed with the study and evaluation of such potential solutions:
_____ ***[List the specific potential solutions here.]***
 - b. If Owner has not identified specific potential solutions for study and evaluation, then assist Owner in determining whether Owner's requirements, and available data, reports, plans, and evaluations, point to a single potential solution for Engineer's study and evaluation, or are such that it will be necessary for Engineer to identify, study, and evaluate multiple potential solutions.
 - c. If it is necessary for Engineer to identify, study, and evaluate multiple potential solutions, then identify _____ ***[insert specific number]*** alternative solutions potentially available to Owner, unless Owner and Engineer mutually agree that some other specific number of alternatives should be identified, studied, and evaluated.
- ~~2.—Identify potential solution(s) to meet Owner's Project requirements, as needed.~~
- ~~3.—Study and evaluate the potential solution(s) to meet Owner's Project requirements.~~
- ~~4.—Visit the Site, or potential Project sites, to review existing conditions and facilities, unless such visits are not necessary or applicable to meeting the objectives of the Study and Report Phase.~~
- ~~5.—Advise Owner of any need for Owner to obtain, furnish, or otherwise make available to Engineer additional Project related data and information, for Engineer's use in the study and evaluation of potential solution(s) to Owner's Project requirements, and preparation of a related report.~~

Exhibit A – Engineer's Services

- ~~6. After consultation with Owner, recommend to Owner the solution(s) which in Engineer's judgment meet Owner's requirements for the Project.~~
- ~~7. Identify, consult with, and analyze requirements of governmental authorities having jurisdiction to approve the portions of the Project to be designed or specified by Engineer, including but not limited to mitigating measures identified in an environmental assessment for the Project.~~
- ~~8. Prepare a report (the "Report") which will, as appropriate, contain schematic layouts, sketches, and conceptual design criteria with appropriate exhibits to indicate the agreed to requirements, considerations involved, and Engineer's recommended solution(s). For each recommended solution Engineer will provide the following, which will be separately itemized: opinion of probable Construction Cost; proposed allowances for contingencies; the estimated total costs of design, professional, and related services to be provided by Engineer and its Consultants; and, on the basis of information furnished by Owner, a tabulation of other items and services included within the definition of Total Project Costs.~~
- ~~9. Advise Owner of any need for Owner to provide data or services of the types described in Exhibit B, for use in Project design, or in preparation for Contractor selection and construction.~~
- ~~10. When mutually agreed, assist Owner in evaluating the possible use of building information modeling; civil integrated management; geotechnical baselining of subsurface site conditions; innovative design, contracting, or procurement strategies; or other strategies, technologies, or techniques for assisting in the design, construction, and operation of Owner's facilities. The subject matter of this paragraph shall be referred to in Exhibit A and B as "Project Strategies, Technologies, and Techniques."~~
- ~~11. If requested to do so by Owner, assist Owner in identifying opportunities for enhancing the sustainability of the Project, and pursuant to Owner's instructions plan for the inclusion of sustainable features in the design.~~
- ~~12. Use ASCE 38, "Standard Guideline for the Collection and Depiction of Existing Subsurface Utility Data" as a means to advise the Owner on a recommended scope of work and procedure for the identification and mapping of existing utilities.~~
- ~~13. Develop a scope of work and survey limits for any topographic and other surveys necessary for design.~~
- ~~14. Perform or provide the following other Study and Report Phase tasks or deliverables:
_____ **[List any such tasks or deliverables here.]**~~
- ~~15. Furnish _____ review copies of the Report and any other Study and Report Phase deliverables to Owner within _____ days of the Effective Date and review it with Owner. Within _____ days of receipt, Owner shall submit to Engineer any comments regarding the furnished items.~~

~~16. Revise the Report and any other Study and Report Phase deliverables in response to Owner's comments, as appropriate, and furnish _____ copies of the revised Report and any other Study and Report Phase deliverables to the Owner within _____ days of receipt of Owner's comments.~~

~~B. Engineer's services under the Study and Report Phase will be considered complete on the date when Engineer has delivered to Owner the revised Report and any other Study and Report Phase deliverables.~~

A1.02 *Preliminary Design Phase*

- A. After acceptance by Owner of the Report and any other Study and Report Phase deliverables; selection by Owner of a recommended solution; issuance by Owner of any instructions of for use of Project Strategies, Technologies, and Techniques, or for inclusion of sustainable features in the design; and indication by Owner of any specific modifications or changes in the scope, extent, character, or design requirements of the Project desired by Owner, (1) Engineer and Owner shall discuss and resolve any necessary revisions to Engineer's compensation (through application of the provisions regarding Additional Services, or otherwise), or the time for completion of Engineer's services, resulting from the selected solution, related Project Strategies, Technologies, or Techniques, sustainable design instructions, or specific modifications to the Project, and (2) upon written authorization from Owner, Engineer shall:
1. Prepare Preliminary Design Phase documents consisting of final design criteria, preliminary drawings, outline specifications, and written descriptions of the Project.
 2. In preparing the Preliminary Design Phase documents, use any specific applicable Project Strategies, Technologies, and Techniques authorized by Owner during or following the Study and Report Phase, and include sustainable features, as appropriate, pursuant to Owner's instructions.
 3. Provide necessary field surveys and topographic and utility mapping for Engineer's design purposes. Comply with the scope of work and procedure for the identification and mapping of existing utilities selected and authorized by Owner pursuant to advice from Engineer based on ASCE 38, "Standard Guideline for the Collection and Depiction of Existing Subsurface Utility Data," as set forth in Paragraph A1.01.A.12 above. If no such scope of work and procedure for utility mapping has been selected and authorized, then at a minimum the utility mapping will include Engineer contacting utility owners and obtaining available information.
 4. Visit the Site as needed to prepare the Preliminary Design Phase documents.
 5. Advise Owner if additional reports, data, information, or services of the types described in Exhibit B are necessary and assist Owner in obtaining such reports, data, information, or services.
 6. Continue to assist Owner with Project Strategies, Technologies, and Techniques that Owner has chosen to implement.

7. Based on the information contained in the Preliminary Design Phase documents, prepare a revised opinion of probable Construction Cost, and assist Owner in tabulating the various cost categories which comprise Total Project Costs.
 8. Obtain and review Owner's instructions regarding Owner's procurement of construction services (including instructions regarding advertisements for bids, instructions to bidders, and requests for proposals, as applicable), Owner's construction contract practices and requirements, insurance and bonding requirements, electronic transmittals during construction, and other information necessary for the finalization of Owner's bidding-related documents (or requests for proposals or other construction procurement documents), and Construction Contract Documents. Also obtain and review copies of Owner's design and construction standards, Owner's standard forms, general conditions (if other than EJCDC® C-700, Standard General Conditions of the Construction Contract, 2013 Edition), supplementary conditions, text, and related documents or content for Engineer to include in the draft bidding-related documents (or requests for proposals or other construction procurement documents), and in the draft Construction Contract Documents, when applicable.
 9. Perform or provide the following other Preliminary Design Phase tasks or deliverables:
None.
 10. Furnish review copies of the Preliminary Design Phase documents, opinion of probable Construction Cost, and any other Preliminary Design Phase deliverables to Owner within 60 days of authorization to proceed with this phase, and review them with Owner. Within 30 days of receipt, Owner shall submit to Engineer any comments regarding the furnished items.
 11. Revise the Preliminary Design Phase documents, opinion of probable Construction Cost, and any other Preliminary Design Phase deliverables in response to Owner's comments, as appropriate, and furnish to Owner 2 copies of the revised Preliminary Design Phase documents, revised opinion of probable Construction Cost, and any other deliverables within 14 days after receipt of Owner's comments.
- B. Engineer's services under the Preliminary Design Phase will be considered complete on the date when Engineer has delivered to Owner the revised Preliminary Design Phase documents, revised opinion of probable Construction Cost, and any other Preliminary Design Phase deliverables.

A1.03 *Final Design Phase*

- A. After acceptance by Owner of the Preliminary Design Phase documents, revised opinion of probable Construction Cost as determined in the Preliminary Design Phase, and any other Preliminary Design Phase deliverables, subject to any Owner-directed modifications or changes in the scope, extent, character, or design requirements of or for the Project, and upon written authorization from Owner, Engineer shall:
 1. Prepare final Drawings and Specifications indicating the scope, extent, and character of the Work to be performed and furnished by Contractor.
 2. Visit the Site as needed to assist in preparing the final Drawings and Specifications.

3. Provide technical criteria, written descriptions, and design data for Owner's use in filing applications for permits from or approvals of governmental authorities having jurisdiction to review or approve the final design; assist Owner in consultations with such authorities; and revise the Drawings and Specifications in response to directives from such authorities, as appropriate.
 4. Advise Owner of any recommended adjustments to the opinion of probable Construction Cost.
 5. After consultation with Owner, include in the Construction Contract Documents any specific protocols for the transmittal of Project-related correspondence, documents, text, data, drawings, information, and graphics, in electronic media or digital format, either directly, or through access to a secure Project website. Any such protocols shall be applicable to transmittals between and among Owner, Engineer, and Contractor during the Construction Phase and Post-Construction Phase, and unless agreed otherwise shall supersede any conflicting protocols previously established for transmittals between Owner and Engineer.
 6. Assist Owner in assembling known reports and drawings of Site conditions, and in identifying the technical data contained in such reports and drawings upon which bidders or other prospective contractors may rely.
 7. In addition to preparing the final Drawings and Specifications, assemble drafts of other Construction Contract Documents based on specific instructions and contract forms, text, or content received from Owner.
 8. Prepare or assemble draft bidding-related documents (or requests for proposals or other construction procurement documents), based on the specific bidding or procurement-related instructions and forms, text, or content received from Owner.
 9. Perform or provide the following other Final Design Phase tasks or deliverables: None.
 10. Furnish for review by Owner, its legal counsel, and other advisors, 2 copies of the final Drawings and Specifications, assembled drafts of other Construction Contract Documents, the draft bidding-related documents (or requests for proposals or other construction procurement documents), and any other Final Design Phase deliverables, within 45 days of authorization to proceed with the Final Design Phase, and review them with Owner. Within 14 days of receipt, Owner shall submit to Engineer any comments regarding the furnished items, and any instructions for revisions.
 11. Revise the final Drawings and Specifications, assembled drafts of other Construction Contract Documents, the draft bidding-related documents (or requests for proposals or other construction procurement documents), and any other Final Design Phase deliverables in accordance with comments and instructions from the Owner, as appropriate, and submit 2 final copies of such documents to Owner within 14 days after receipt of Owner's comments and instructions.
- B. Engineer's services under the Final Design Phase will be considered complete on the date when Engineer has delivered to Owner the final Drawings and Specifications, other assembled Construction Contract Documents, bidding-related documents (or requests for proposals or other construction procurement documents), and any other Final Design Phase deliverables.

- C. In the event that the Work designed or specified by Engineer is to be performed or furnished under more than one prime contract, or if Engineer's services are to be separately sequenced with the work of one or more prime Contractors (such as in the case of fast-tracking), Owner and Engineer shall, prior to commencement of the Final Design Phase, develop a schedule for performance of Engineer's services during the Final Design, Bidding or Negotiating, Construction, and Post-Construction Phases in order to sequence and coordinate properly such services as are applicable to the work under such separate prime contracts. This schedule is to be prepared and included in or become an amendment to Exhibit A whether or not the work under such contracts is to proceed concurrently.
- D. The number of prime contracts for Work designed or specified by Engineer upon which the Engineer's compensation has been established under this Agreement is 1. If more prime contracts are awarded, Engineer shall be entitled to an equitable increase in its compensation under this Agreement.

A1.04 *Bidding or Negotiating Phase*

- A. After acceptance by Owner of the final Drawings and Specifications, other Construction Contract Documents, bidding-related documents (or requests for proposals or other construction procurement documents), and the most recent opinion of probable Construction Cost as determined in the Final Design Phase, and upon written authorization by Owner to proceed, Engineer shall:
 - 1. Assist Owner in advertising for and obtaining bids or proposals for the Work, assist Owner in issuing assembled design, contract, and bidding-related documents (or requests for proposals or other construction procurement documents) to prospective contractors, and, where applicable, maintain a record of prospective contractors to which documents have been issued, attend pre-bid conferences, if any, and receive and process contractor deposits or charges for the issued documents.
 - 2. Prepare and issue Addenda as appropriate to clarify, correct, or change the issued documents.
 - 3. Provide information or assistance needed by Owner in the course of any review of proposals or negotiations with prospective contractors.
 - 4. Consult with Owner as to the qualifications of prospective contractors.
 - 5. Consult with Owner as to the qualifications of subcontractors, suppliers, and other individuals and entities proposed by prospective contractors, for those portions of the Work as to which review of qualifications is required by the issued documents.
 - 6. If the issued documents require, the Engineer shall evaluate and determine the acceptability of "or equals" and substitute materials and equipment proposed by prospective contractors, provided that such proposals are allowed by the bidding-related documents (or requests for proposals or other construction procurement documents) prior to award of contracts for the Work. Services under this paragraph are subject to the provisions of Paragraph A2.02.A.2 of this Exhibit A.

7. Attend the bid opening, prepare bid tabulation sheets to meet Owner's schedule, and assist Owner in evaluating bids or proposals, assembling final contracts for the Work for execution by Owner and Contractor, and in issuing notices of award of such contracts.
 8. If Owner engages in negotiations with bidders or proposers, assist Owner with respect to technical and engineering issues that arise during the negotiations.
 9. Perform or provide the following other Bidding or Negotiating Phase tasks or deliverables:
None.
- B. The Bidding or Negotiating Phase will be considered complete upon commencement of the Construction Phase or upon cessation of negotiations with prospective contractors (except as may be required if Exhibit F is a part of this Agreement).

A1.05 *Construction Phase*

- A. Upon successful completion of the Bidding and Negotiating Phase, and upon written authorization from Owner, Engineer shall:
1. *General Administration of Construction Contract:* Consult with Owner and act as Owner's representative as provided in the Construction Contract. The extent and limitations of the duties, responsibilities, and authority of Engineer shall be as assigned in EJCDC® C-700, Standard General Conditions of the Construction Contract (2013 Edition), prepared by the Engineers Joint Contract Documents Committee, or other construction general conditions specified in this Agreement. If Owner, or Owner and Contractor, modify the duties, responsibilities, and authority of Engineer in the Construction Contract, or modify other terms of the Construction Contract having a direct bearing on Engineer, then Owner shall compensate Engineer for any related increases in the cost to provide Construction Phase services. Engineer shall not be required to furnish or perform services contrary to Engineer's responsibilities as a licensed professional. All of Owner's instructions to Contractor will be issued through Engineer, which shall have authority to act on behalf of Owner in dealings with Contractor to the extent provided in this Agreement and the Construction Contract except as otherwise provided in writing.
 2. *Resident Project Representative (RPR):* Provide the services of an RPR at the Site to assist the Engineer and to provide more extensive observation of Contractor's work. Duties, responsibilities, and authority of the RPR are as set forth in Exhibit D. The furnishing of such RPR's services will not limit, extend, or modify Engineer's responsibilities or authority except as expressly set forth in Exhibit D.
 3. *Selection of Independent Testing Laboratory:* Assist Owner in the selection of an independent testing laboratory to perform the services identified in Exhibit B, Paragraph B2.01.
 4. *Pre-Construction Conference:* Participate in a pre-construction conference prior to commencement of Work at the Site.
 5. *Electronic Transmittal Protocols:* If the Construction Contract Documents do not specify protocols for the transmittal of Project-related correspondence, documents, text, data, drawings, information, and graphics, in electronic media or digital format, either directly, or

through access to a secure Project website, then together with Owner and Contractor jointly develop such protocols for transmittals between and among Owner, Contractor, and Engineer during the Construction Phase and Post-Construction Phase.

6. *Original Documents:* If requested by Owner to do so, maintain and safeguard during the Construction Phase at least one original printed record version of the Construction Contract Documents, including Drawings and Specifications signed and sealed by Engineer and other design professionals in accordance with applicable Laws and Regulations. Throughout the Construction Phase, make such original printed record version of the Construction Contract Documents available to Contractor and Owner for review.
7. *Schedules:* Receive, review, and determine the acceptability of any and all schedules that Contractor is required to submit to Engineer, including the Progress Schedule, Schedule of Submittals, and Schedule of Values.
8. *Baselines and Benchmarks:* As appropriate, establish baselines and benchmarks for locating the Work which in Engineer's judgment are necessary to enable Contractor to proceed.
9. *Visits to Site and Observation of Construction:* In connection with observations of Contractor's Work while it is in progress:
 - a. Make visits to the Site at intervals appropriate to the various stages of construction, as Engineer deems necessary, to observe as an experienced and qualified design professional the progress of Contractor's executed Work. Such visits and observations by Engineer, and the Resident Project Representative, if any, are not intended to be exhaustive or to extend to every aspect of the Work or to involve detailed inspections of the Work beyond the responsibilities specifically assigned to Engineer in this Agreement and the Construction Contract Documents, but rather are to be limited to spot checking, selective sampling, and similar methods of general observation of the Work based on Engineer's exercise of professional judgment, as assisted by the Resident Project Representative, if any. Based on information obtained during such visits and observations, Engineer will determine in general if the Work is proceeding in accordance with the Construction Contract Documents, and Engineer shall keep Owner informed of the progress of the Work.
 - b. The purpose of Engineer's visits to the Site, and representation by the Resident Project Representative, if any, at the Site, will be to enable Engineer to better carry out the duties and responsibilities assigned to and undertaken by Engineer during the Construction Phase, and, in addition, by the exercise of Engineer's efforts as an experienced and qualified design professional, to provide for Owner a greater degree of confidence that the completed Work will conform in general to the Construction Contract Documents and that Contractor has implemented and maintained the integrity of the design concept of the completed Project as a functioning whole as indicated in the Construction Contract Documents. Engineer shall not, during such visits or as a result of such observations of the Work, supervise, direct, or have control over the Work, nor shall Engineer have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected or used by any Constructor, for security or safety at the Site, for safety precautions and programs incident to any Constructor's work in progress, for the coordination of the Constructors' work or schedules, nor for any failure of any Constructor to comply with Laws and

Regulations applicable to furnishing and performing of its work. Accordingly, Engineer neither guarantees the performance of any Constructor nor assumes responsibility for any Constructor's failure to furnish or perform the Work, or any portion of the Work, in accordance with the Construction Contract Documents.

10. *Defective Work*: Reject Work if, on the basis of Engineer's observations, Engineer believes that such Work is defective under the terms and standards set forth in the Construction Contract Documents. Provide recommendations to Owner regarding whether Contractor should correct such Work or remove and replace such Work, or whether Owner should consider accepting such Work as provided in the Construction Contract Documents.
11. *Compatibility with Design Concept*: If Engineer has express knowledge that a specific part of the Work that is not defective under the terms and standards set forth in the Construction Contract Documents is nonetheless not compatible with the design concept of the completed Project as a functioning whole, then inform Owner of such incompatibility, and provide recommendations for addressing such Work.
12. *Clarifications and Interpretations*: Accept from Contractor and Owner submittal of all matters in question concerning the requirements of the Construction Contract Documents (sometimes referred to as requests for information or interpretation—RFIs), or relating to the acceptability of the Work under the Construction Contract Documents. With reasonable promptness, render a written clarification, interpretation, or decision on the issue submitted, or initiate an amendment or supplement to the Construction Contract Documents.
13. *Non-reviewable Matters*: If a submitted matter in question concerns the Engineer's performance of its duties and obligations, or terms and conditions of the Construction Contract Documents that do not involve (1) the performance or acceptability of the Work under the Construction Contract Documents, (2) the design (as set forth in the Drawings, Specifications, or otherwise), or (3) other engineering or technical matters, then Engineer will promptly give written notice to Owner and Contractor that Engineer will not provide a decision or interpretation.
14. *Field Orders*: Subject to any limitations in the Construction Contract Documents, Engineer may prepare and issue Field Orders requiring minor changes in the Work.
15. *Change Orders and Work Change Directives*: Recommend Change Orders and Work Change Directives to Owner, as appropriate, and prepare Change Orders and Work Change Directives as required.
16. *Differing Site Conditions*: Respond to any notice from Contractor of differing site conditions, including conditions relating to underground facilities such as utilities, and hazardous environmental conditions. Promptly conduct reviews and prepare findings, conclusions, and recommendations for Owner's use.
17. *Shop Drawings, Samples, and Other Submittals*: Review and approve or take other appropriate action with respect to Shop Drawings, Samples, and other required Contractor submittals, but only for conformance with the information given in the Construction Contract Documents and compatibility with the design concept of the completed Project as a functioning whole as indicated by the Construction Contract Documents. Such reviews

and approvals or other action will not extend to means, methods, techniques, sequences, or procedures of construction or to safety precautions and programs incident thereto. Engineer shall meet any Contractor's submittal schedule that Engineer has accepted.

18. *Substitutes and "Or-equal"*: Evaluate and determine the acceptability of substitute or "or-equal" materials and equipment proposed by Contractor, but subject to the provisions of Paragraph A2.02.A.2 of this Exhibit A.

19. *Inspections and Tests*:

- a. Receive and review all certificates of inspections, tests, and approvals required by Laws and Regulations or the Construction Contract Documents. Engineer's review of such certificates will be for the purpose of determining that the results certified indicate compliance with the Construction Contract Documents and will not constitute an independent evaluation that the content or procedures of such inspections, tests, or approvals comply with the requirements of the Construction Contract Documents. Engineer shall be entitled to rely on the results of such inspections and tests.
- b. As deemed reasonably necessary, request that Contractor uncover Work that is to be inspected, tested, or approved.
- c. Pursuant to the terms of the Construction Contract, require special inspections or testing of the Work, whether or not the Work is fabricated, installed, or completed.

20. *Change Proposals and Claims*: (a) Review and respond to Change Proposals. Review each duly submitted Change Proposal from Contractor and, within 30 days after receipt of the Contractor's supporting data, either deny the Change Proposal in whole, approve it in whole, or deny it in part and approve it in part. Such actions shall be in writing, with a copy provided to Owner and Contractor. If the Change Proposal does not involve the design (as set forth in the Drawings, Specifications, or otherwise), the acceptability of the Work, or other engineering or technical matters, then Engineer will notify the parties that the Engineer will not resolve the Change Proposal. (b) Provide information or data to Owner regarding engineering or technical matters pertaining to Claims.

21. *Applications for Payment*: Based on Engineer's observations as an experienced and qualified design professional and on review of Applications for Payment and accompanying supporting documentation:

- a. Determine the amounts that Engineer recommends Contractor be paid. Recommend reductions in payment (set-offs) based on the provisions for set-offs stated in the Construction Contract. Such recommendations of payment will be in writing and will constitute Engineer's representation to Owner, based on such observations and review, that, to the best of Engineer's knowledge, information and belief, Contractor's Work has progressed to the point indicated, the Work is generally in accordance with the Construction Contract Documents (subject to an evaluation of the Work as a functioning whole prior to or upon Substantial Completion, to the results of any subsequent tests called for in the Construction Contract Documents, and to any other qualifications stated in the recommendation), and the conditions precedent to Contractor's being entitled to such payment appear to have been fulfilled in so far as it is Engineer's responsibility to observe the Work. In the case of unit price Work,

Engineer's recommendations of payment will include final determinations of quantities and classifications of the Work (subject to any subsequent adjustments allowed by the Construction Contract Documents).

- b. By recommending payment, Engineer shall not thereby be deemed to have represented that observations made by Engineer to check the quality or quantity of Contractor's Work as it is performed and furnished have been exhaustive, extended to every aspect of Contractor's Work in progress, or involved detailed inspections of the Work beyond the responsibilities specifically assigned to Engineer in this Agreement. Neither Engineer's review of Contractor's Work for the purposes of recommending payments nor Engineer's recommendation of any payment including final payment will impose on Engineer responsibility to supervise, direct, or control the Work, or for the means, methods, techniques, sequences, or procedures of construction or safety precautions or programs incident thereto, or Contractor's compliance with Laws and Regulations applicable to Contractor's furnishing and performing the Work. It will also not impose responsibility on Engineer to make any examination to ascertain how or for what purposes Contractor has used the money paid to Contractor by Owner; to determine that title to any portion of the Work, including materials or equipment, has passed to Owner free and clear of any liens, claims, security interests, or encumbrances; or that there may not be other matters at issue between Owner and Contractor that might affect the amount that should be paid.
22. *Contractor's Completion Documents:* Receive from Contractor, review, and transmit to Owner maintenance and operating instructions, schedules, guarantees, bonds, certificates or other evidence of insurance required by the Construction Contract Documents, certificates of inspection, tests and approvals, and Shop Drawings, Samples, and other data approved as provided under Paragraph A1.05.A.17. Receive from Contractor, review, and transmit to Owner the annotated record documents which are to be assembled by Contractor in accordance with the Construction Contract Documents to obtain final payment. The extent of Engineer's review of record documents shall be to check that Contractor has submitted all pages.
 23. *Substantial Completion:* Promptly after notice from Contractor that Contractor considers the entire Work ready for its intended use, in company with Owner and Contractor, visit the Site to review the Work and determine the status of completion. Follow the procedures in the Construction Contract regarding the preliminary certificate of Substantial Completion, punch list of items to be completed, Owner's objections, notice to Contractor, and issuance of a final certificate of Substantial Completion. Assist Owner regarding any remaining engineering or technical matters affecting Owner's use or occupancy of the Work following Substantial Completion.
 24. *Other Tasks:* Perform or provide the following other Construction Phase tasks or deliverables: None.
 25. *Final Notice of Acceptability of the Work:* Conduct a final visit to the Project to determine if the Work is complete and acceptable so that Engineer may recommend, in writing, final payment to Contractor. Accompanying the recommendation for final payment, Engineer shall also provide a notice to Owner and Contractor in the form attached hereto as Exhibit E ("Notice of Acceptability of Work") that the Work is acceptable (subject to the provisions of the Notice and Paragraph A1.05.A.21.b) to the best of Engineer's knowledge,

information, and belief, and based on the extent of the services provided by Engineer under this Agreement.

26. *Standards for Certain Construction-Phase Decisions:* Engineer will render decisions regarding the requirements of the Construction Contract Documents, and judge the acceptability of the Work, pursuant to the specific procedures set forth in the Construction Contract for initial interpretations, Change Proposals, and acceptance of the Work. In rendering such decisions and judgments, Engineer will not show partiality to Owner or Contractor, and will not be liable to Owner, Contractor, or others in connection with any proceedings, interpretations, decisions, or judgments conducted or rendered in good faith.
- B. *Duration of Construction Phase:* The Construction Phase will commence with the execution of the first Construction Contract for the Project or any part thereof and will terminate upon written recommendation by Engineer for final payment to Contractors. If the Project involves more than one prime contract as indicated in Paragraph A1.03.D, then Construction Phase services may be rendered at different times in respect to the separate contracts. Subject to the provisions of Article 3, Engineer shall be entitled to an equitable increase in compensation if Construction Phase services (including Resident Project Representative services, if any) are required after the original date for completion and readiness for final payment of Contractor as set forth in the Construction Contract.

A1.06 *Post-Construction Phase*

- A. Upon written authorization from Owner during the Post-Construction Phase, Engineer shall:
1. Together with Owner, visit the Project to observe any apparent defects in the Work, make recommendations as to replacement or correction of defective Work, if any, or the need to repair of any damage to the Site or adjacent areas, and assist Owner in consultations and discussions with Contractor concerning correction of any such defective Work and any needed repairs.
 2. Together with Owner, visit the Project within one month before the end of the Construction Contract's correction period to ascertain whether any portion of the Work or the repair of any damage to the Site or adjacent areas is defective and therefore subject to correction by Contractor.
 3. Perform or provide the following other Post-Construction Phase tasks or deliverables: None.
- B. The Post-Construction Phase services may commence during the Construction Phase and, if not otherwise modified in this Exhibit A, will terminate twelve months after the commencement of the Construction Contract's correction period.

PART 2—ADDITIONAL SERVICES

A2.01 *Additional Services Requiring Owner's Written Authorization*

- A. If authorized in writing by Owner, Engineer shall provide Additional Services of the types listed below. These services are not included as part of Basic Services and will be paid for by Owner as indicated in Exhibit C.

1. Preparation of applications and supporting documents (in addition to those furnished under Basic Services) for private or governmental grants, loans, or advances in connection with the Project; preparation or review of environmental assessments and impact statements; review and evaluation of the effects on the design requirements for the Project of any such statements and documents prepared by others; and assistance in obtaining approvals of authorities having jurisdiction over the anticipated environmental impact of the Project.
2. Services to make measured drawings of existing conditions or facilities, to conduct tests or investigations of existing conditions or facilities, or to verify the accuracy of drawings or other information furnished by Owner or others.
3. Services resulting from significant changes in the scope, extent, or character of the portions of the Project designed or specified by Engineer, or the Project's design requirements, including, but not limited to, changes in size, complexity, Owner's schedule, character of construction, or method of financing; and revising previously accepted studies, reports, Drawings, Specifications, or Construction Contract Documents when such revisions are required by changes in Laws and Regulations enacted subsequent to the Effective Date or are due to any other causes beyond Engineer's control.
4. Services resulting from Owner's request to evaluate additional Study and Report Phase alternative solutions beyond those agreed to in Paragraph A1.01.A.1 and 2.
5. Services required as a result of Owner's providing incomplete or incorrect Project information to Engineer.
6. Providing renderings or models for Owner's use, including services in support of building information modeling or civil integrated management.
7. Undertaking investigations and studies including, but not limited to:
 - a. detailed consideration of operations, maintenance, and overhead expenses;
 - b. the preparation of feasibility studies (such as those that include projections of output capacity, utility project rates, project market demand, or project revenues) and cash flow analyses, provided that such services are based on the engineering and technical aspects of the Project, and do not include rendering advice regarding municipal financial products or the issuance of municipal securities;
 - c. preparation of appraisals;
 - d. evaluating processes available for licensing, and assisting Owner in obtaining process licensing;
 - e. detailed quantity surveys of materials, equipment, and labor; and
 - f. audits or inventories required in connection with construction performed or furnished by Owner.
8. Furnishing services of Consultants for other than Basic Services.

9. Providing data or services of the types described in Exhibit B, when Owner retains Engineer to provide such data or services instead of Owner furnishing the same.
10. Providing the following services:
 - a. Services attributable to more prime construction contracts than specified in Paragraph A1.03.D.
 - b. Services to arrange for performance of construction services for Owner by contractors other than the principal prime Contractor, and administering Owner's contract for such services.
11. Services during out-of-town travel required of Engineer, other than for visits to the Site or Owner's office as required in Basic Services (Part 1 of Exhibit A).
12. Preparing for, coordinating with, participating in and responding to structured independent review processes, including, but not limited to, construction management, cost estimating, project peer review, value engineering, and constructability review requested by Owner; and performing or furnishing services required to revise studies, reports, Drawings, Specifications, or other documents as a result of such review processes.
13. Preparing additional bidding-related documents (or requests for proposals or other construction procurement documents) or Construction Contract Documents for alternate bids or cost estimates requested by Owner for the Work or a portion thereof.

B.

1. Assistance in connection with bid protests, rebidding, or renegotiating contracts for construction, materials, equipment, or services, except when such assistance is required to complete services required by Paragraph 5.02.A and Exhibit F.
2. Preparing conformed Construction Contract Documents that incorporate and integrate the content of all Addenda and any amendments negotiated by Owner and Contractor.
3. Providing Construction Phase services beyond the original date for completion and readiness for final payment of Contractor, but only if such services increase the total quantity of services to be performed in the Construction Phase, rather than merely shifting performance of such services to a later date.
4. Preparing Record Drawings, and furnishing such Record Drawings to Owner.
5. Supplementing Record Drawings with information regarding the completed Project, Site, and immediately adjacent areas obtained from field observations, Owner, utility companies, and other reliable sources.
6. Conducting surveys, investigations, and field measurements to verify the accuracy of Record Drawing content obtained from Contractor, Owner, utility companies, and other sources; revise and supplement Record Drawings as needed.
7. Preparation of operation, maintenance, and staffing manuals.

Exhibit A – Engineer's Services

EJCDC® E-500, Agreement Between Owner and Engineer for Professional Services.

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8. Protracted or extensive assistance in refining and adjusting of Project equipment and systems (such as initial startup, testing, and balancing).

9. Assistance to Owner in training Owner's staff to operate and maintain Project equipment and systems.
10. Assistance to Owner in developing systems and procedures for (a) control of the operation and maintenance of Project equipment and systems, and (b) related recordkeeping.
11. Preparing to serve or serving as a consultant or witness for Owner in any litigation, arbitration, lien or bond claim, or other legal or administrative proceeding involving the Project.
12. Overtime work requiring higher than regular rates.
13. Providing construction surveys and staking to enable Contractor to perform its work other than as required under Paragraph A1.05.A.8; any type of property surveys or related engineering services needed for the transfer of interests in real property; and providing other special field surveys.
14. Providing more extensive services required to enable Engineer to issue notices or certifications requested by Owner.
15. Extensive services required during any correction period, or with respect to monitoring Contractor's compliance with warranties and guarantees called for in the Construction Contract (except as agreed to under Basic Services).
16. Other additional services performed or furnished by Engineer not otherwise provided for in this Agreement.

A2.02 Additional Services Not Requiring Owner's Written Authorization

- A. Engineer shall advise Owner that Engineer is commencing to perform or furnish the Additional Services of the types listed below. For such Additional Services, Engineer need not request or obtain specific advance written authorization from Owner. Engineer shall cease performing or furnishing such Additional Services upon receipt of written notice to cease from Owner.
 1. Services in connection with Work Change Directives and Change Orders to reflect changes requested by Owner.
 2. Services in making revisions to Drawings and Specifications occasioned by the acceptance of substitute materials or equipment other than "or equal" items; services after the award of the Construction Contract in evaluating and determining the acceptability of a proposed "or equal" or substitution which is found to be inappropriate for the Project; evaluation and determination of an excessive number of proposed "or equals" or substitutions, whether proposed before or after award of the Construction Contract.
 3. Services resulting from significant delays, changes, or price increases occurring as a direct or indirect result of materials, equipment, or energy shortages.
 4. Additional or extended services arising from (a) the presence at the Site of any Constituent of Concern or items of historical or cultural significance, (b) emergencies or acts of God endangering the Work, (c) damage to the Work by fire or other causes during construction,

(d) a significant amount of defective, neglected, or delayed Work, (e) acceleration of the progress schedule involving services beyond normal working hours, or (f) default by Contractor.

5. Services (other than Basic Services during the Post-Construction Phase) in connection with any partial utilization of the Work by Owner prior to Substantial Completion.
6. Evaluating unreasonable or frivolous requests for interpretation or information (RFIs), Change Proposals, or other demands from Contractor or others in connection with the Work, or an excessive number of RFIs, Change Proposals, or demands.
7. Reviewing a Shop Drawing or other Contractor submittal more than three times, as a result of repeated inadequate submissions by Contractor.
8. While at the Site, compliance by Engineer and its staff with those terms of Owner's or Contractor's safety program provided to Engineer subsequent to the Effective Date that exceed those normally required of engineering personnel by federal, State, or local safety authorities for similar construction sites.

This is **EXHIBIT B**, consisting of 3 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated ____

Owner's Responsibilities

Article 2 of the Agreement is supplemented to include the following agreement of the parties.

B2.01 In addition to other responsibilities of Owner as set forth in this Agreement, Owner shall at its expense:

- A. Provide Engineer with all criteria and full information as to Owner's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility, and expandability, and any budgetary limitations.
- B. Give instructions to Engineer regarding Owner's procurement of construction services (including instructions regarding advertisements for bids, instructions to bidders, and requests for proposals, as applicable), Owner's construction contract practices and requirements, insurance and bonding requirements, electronic transmittals during construction, and other information necessary for the finalization of Owner's bidding-related documents (or requests for proposals or other construction procurement documents), and Construction Contract Documents. Furnish copies (or give specific directions requesting Engineer to use copies already in Engineer's possession) of all design and construction standards, Owner's standard forms, general conditions (if other than EJCDC® C-700, Standard General Conditions of the Construction Contract, 2013 Edition), supplementary conditions, text, and related documents and content for Engineer to include in the draft bidding-related documents (or requests for proposals or other construction procurement documents), and draft Construction Contract Documents, when applicable. Owner shall have responsibility for the final content of (1) such bidding-related documents (or requests for proposals or other construction procurement documents), and (2) those portions of any Construction Contract other than the design (as set forth in the Drawings, Specifications, or otherwise), and other engineering or technical matters; and Owner shall seek the advice of Owner's legal counsel, risk managers, and insurance advisors with respect to the drafting and content of such documents.
- C. Furnish to Engineer any other available information pertinent to the Project including reports and data relative to previous designs, construction, or investigation at or adjacent to the Site.
- D. Following Engineer's assessment of initially-available Project information and data and upon Engineer's request, obtain, furnish, or otherwise make available (if necessary through title searches, or retention of specialists or consultants) such additional Project-related information and data as is reasonably required to enable Engineer to complete its Basic and Additional Services. Such additional information or data would generally include the following:
 1. Property descriptions.
 2. Zoning, deed, and other land use restrictions.
 3. Utility and topographic mapping and surveys.

4. Property, boundary, easement, right-of-way, and other special surveys or data, including establishing relevant reference points.
 5. Explorations and tests of subsurface conditions at or adjacent to the Site; geotechnical reports and investigations; drawings of physical conditions relating to existing surface or subsurface structures at the Site; hydrographic surveys, laboratory tests and inspections of samples, materials, and equipment; with appropriate professional interpretation of such information or data.
 6. Environmental assessments, audits, investigations, and impact statements, and other relevant environmental, historical, or cultural studies relevant to the Project, the Site, and adjacent areas.
 7. Data or consultations as required for the Project but not otherwise identified in this Agreement.
- E. Arrange for safe access to and make all provisions for Engineer to enter upon public and private property as required for Engineer to perform services under the Agreement.
- F. Recognizing and acknowledging that Engineer's services and expertise do not include the following services, provide, as required for the Project:
1. Accounting, bond and financial advisory (including, if applicable, "municipal advisor" services as described in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) and the municipal advisor registration rules issued by the Securities and Exchange Commission), independent cost estimating, and insurance counseling services.
 2. Legal services with regard to issues pertaining to the Project as Owner requires, Contractor raises, or Engineer reasonably requests.
 3. Such auditing services as Owner requires to ascertain how or for what purpose Contractor has used the money paid.
- G. Provide the services of an independent testing laboratory to perform all inspections, tests, and approvals of samples, materials, and equipment required by the Construction Contract Documents (other than those required to be furnished or arranged by Contractor), or to evaluate the performance of materials, equipment, and facilities of Owner, prior to their incorporation into the Work with appropriate professional interpretation thereof. Provide Engineer with the findings and reports generated by testing laboratories, including findings and reports obtained from or through Contractor.
- H. Provide reviews, approvals, and permits from all governmental authorities having jurisdiction to approve all phases of the Project designed or specified by Engineer and such reviews, approvals, and consents from others as may be necessary for completion of each phase of the Project.
- I. Advise Engineer of the identity and scope of services of any independent consultants employed by Owner to perform or furnish services in regard to the Project, including, but not limited to, cost estimating, project peer review, value engineering, and constructability review.

- J. If Owner designates a construction manager or an individual or entity other than, or in addition to, Engineer to represent Owner at the Site, define and set forth as an attachment to this Exhibit B the duties, responsibilities, and limitations of authority of such other party and the relation thereof to the duties, responsibilities, and authority of Engineer.
- K. If more than one prime contract is to be awarded for the Work designed or specified by Engineer, then designate a person or entity to have authority and responsibility for coordinating the activities among the various prime Contractors, and define and set forth the duties, responsibilities, and limitations of authority of such individual or entity and the relation thereof to the duties, responsibilities, and authority of Engineer as an attachment to this Exhibit B that is to be mutually agreed upon and made a part of this Agreement before such services begin.
- L. Inform Engineer in writing of any specific requirements of safety or security programs that are applicable to Engineer, as a visitor to the Site.
- M. Examine all alternative solutions, studies, reports, sketches, Drawings, Specifications, proposals, and other documents presented by Engineer (including obtaining advice of an attorney, risk manager, insurance counselor, financial/municipal advisor, and other advisors or consultants as Owner deems appropriate with respect to such examination) and render in writing timely decisions pertaining thereto.
- N. Inform Engineer regarding any need for assistance in evaluating the possible use of Project Strategies, Technologies, and Techniques, as defined in Exhibit A.
- O. Advise Engineer as to whether Engineer's assistance is requested in identifying opportunities for enhancing the sustainability of the Project.
- P. Place and pay for advertisement for Bids in appropriate publications.
- Q. Furnish to Engineer data as to Owner's anticipated costs for services to be provided by others (including, but not limited to, accounting, bond and financial, independent cost estimating, insurance counseling, and legal advice) for Owner so that Engineer may assist Owner in collating the various cost categories which comprise Total Project Costs.
- R. Attend and participate in the pre-bid conference, bid opening, pre-construction conferences, construction progress and other job related meetings, and Site visits to determine Substantial Completion and readiness of the completed Work for final payment.
- S. Authorize Engineer to provide Additional Services as set forth in Part 2 of Exhibit A of the Agreement, as required.

Perform or provide the following: None.

This is **EXHIBIT C**, consisting of 5 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated ____

Payments to Engineer for Services and Reimbursable Expenses
COMPENSATION PACKET BC-1: Basic Services–Lump Sum

Article 2 of the Agreement is supplemented to include the following agreement of the parties:

ARTICLE 2–OWNER’S RESPONSIBILITIES

C2.01 Compensation for Basic Services (other than Resident Project Representative)–Lump Sum Method of Payment

A. Owner shall pay Engineer for Basic Services set forth in Exhibit A, except for services of Engineer’s Resident Project Representative, if any, as follows:

1. A Lump Sum amount of \$948,000.00 based on the following estimated distribution of compensation:

a. Study and Report Phase	<u>\$110,000.00</u>
b. Preliminary Design Phase	<u>\$279,750.00</u>
c. Final Design Phase	<u>\$93,250.00</u>
d. Bidding and Negotiating Phase	<u>\$54,000.00</u>
e. Construction Phase	<u>\$107,000.00</u>
f. Resident Project Representation	<u>\$257,000.00</u>
g. Other Engineering Fees	<u>\$47,000.00</u>

2. Engineer may alter the distribution of compensation between individual phases noted herein to be consistent with services actually rendered, but shall not exceed the total Lump Sum amount unless approved in writing by the Owner.

3. The Lump Sum includes compensation for Engineer’s services and services of Engineer’s Consultants, if any. Appropriate amounts have been incorporated in the Lump Sum to account for labor costs, overhead, profit, expenses (other than any expressly allowed Reimbursable Expenses), and Consultant charges.

4. In addition to the Lump Sum, Engineer is also entitled to reimbursement from Owner for the following Reimbursable Expenses (see Appendix 1 for rates or charges): None.

5. The portion of the Lump Sum amount billed for Engineer's services will be based upon Engineer's estimate of the percentage of the total services actually completed during the billing period. If any Reimbursable Expenses are expressly allowed, Engineer may also bill for any such Reimbursable Expenses incurred during the billing period.
- B. *Period of Service:* The compensation amount stipulated in Compensation Packet BC-1 is conditioned on a period of service not exceeding 12 months. If such period of service is extended, the compensation amount for Engineer's services shall be appropriately adjusted.

**COMPENSATION PACKET RPR-1:
Resident Project Representative–Lump Sum**

Article 2 of the Agreement is supplemented to include the following agreement of the parties:

C2.04 Compensation for Resident Project Representative Basic Services–Lump Sum Method of Payment

A. Owner shall pay Engineer for Resident Project Representative Basic Services as follows:

1. *Resident Project Representative Services:* For services of Engineer’s Resident Project Representative, if any, under Paragraph A1.05 of Exhibit A, the Lump Sum amount of \$257,000.00. The Lump Sum includes compensation for the Resident Project Representative’s services. Appropriate amounts have been incorporated in the Lump Sum to account for labor costs, overhead, profit, and expenses (other than any expressly allowed Reimbursable Expenses) related to the Resident Project Representative’s Services.
2. *Reimbursable Expenses:* In addition to the Lump Sum, Engineer is also entitled to reimbursement from Owner for the following RPR Reimbursable Expenses (see Appendix 1 for rates or charges): None.
3. *Resident Project Representative Schedule:* The Lump Sum amount set forth in Paragraph C2.04.A.1 above is based on full-time RPR services on an eight-hour workday Monday through Friday over a 365-day construction schedule. Modifications to the schedule shall entitle Engineer to an equitable adjustment of compensation for RPR services.

COMPENSATION PACKET AS-1: Additional Services–Standard Hourly Rates

Article 2 of the Agreement is supplemented to include the following agreement of the parties:

C2.05 Compensation for Additional Services–Standard Hourly Rates Method of Payment

A. Owner shall pay Engineer for Additional Services, if any, as follows:

1. *General:* For services of Engineer’s personnel engaged directly on the Project pursuant to Paragraph A2.01 or A2.02 of Exhibit A, except for services as a consultant or witness under Paragraph A2.01.A.20, (which if needed shall be separately negotiated based on the nature of the required consultation or testimony) an amount equal to the cumulative hours charged to the Project by each class of Engineer’s personnel times Standard Hourly Rates for each applicable billing class for all Additional Services performed on the Project, plus related Reimbursable Expenses and Engineer’s Consultant’s charges, if any.

B. Compensation For Reimbursable Expenses

1. For those Reimbursable Expenses that are not accounted for in the compensation for Basic Services under Paragraph C2.01 and are directly related to the provision of Additional Services, Owner shall pay Engineer at the rates set forth in Appendix 1 to this Exhibit C.
2. Reimbursable Expenses include the expenses identified in Appendix 1 and the following categories: transportation (including mileage), lodging, and subsistence incidental thereto; providing and maintaining field office facilities including furnishings and utilities; toll telephone calls, mobile phone charges, and courier charges; reproduction of reports, Drawings, Specifications, bidding-related or other procurement documents, Construction Contract Documents, and similar Project-related items; and Consultants’ charges. In addition, if authorized in advance by Owner, Reimbursable Expenses will also include expenses incurred for the use of highly specialized equipment.
3. The amounts payable to Engineer for Reimbursable Expenses, if any, will be the Additional Services-related internal expenses actually incurred or allocated by Engineer, plus all invoiced external Reimbursable Expenses allocable to such Additional Services, the latter multiplied by a factor of 1.15.
4. The Reimbursable Expenses Schedule will be adjusted annually (as of January 1) to reflect equitable changes in the compensation payable to Engineer.

C. Other Provisions Concerning Payment for Additional Services:

1. Whenever Engineer is entitled to compensation for the charges of Engineer’s Consultants, those charges shall be the amounts billed by Engineer’s Consultants to Engineer times a factor of 1.15.
2. *Factors:* The external Reimbursable Expenses and Engineer’s Consultant’s Factors include Engineer’s overhead and profit associated with Engineer’s responsibility for the administration of such services and costs.

**Exhibit C – Compensation Packet AS-1: Additional Services –
Standard Hourly Rates Method of Payment.**

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3. To the extent necessary to verify Engineer's charges and upon Owner's timely request, Engineer shall make copies of such records available to Owner at cost.

This is **Appendix 1 to EXHIBIT C**, consisting of 1 page, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

Reimbursable Expenses Schedule

Reimbursable Expenses are subject to review and adjustment per Exhibit C. Rates and charges for Reimbursable Expenses as of the date of the Agreement are:

8"x11" Copies/Impressions	\$ /page
Copies of Drawings	\$ /sq. ft.
Mileage (auto)	\$ 0.70/mile
Air Transportation	at cost
CAD Charge	\$ /hour
Laboratory Testing	at cost
Health and Safety Level D	\$ /day
Health and Safety Level C	\$ /day
Meals and Lodging	at cost

This is **Appendix 2 to EXHIBIT C**, consisting of 1 page, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

Standard Hourly Rates Schedule

A. *Standard Hourly Rates*

1. Standard Hourly Rates are set forth in this Appendix 2 to this Exhibit C and include salaries and wages paid to personnel in each billing class plus the cost of customary and statutory benefits, general and administrative overhead, non-project operating costs, and operating margin or profit.
2. The Standard Hourly Rates apply only as specified in Article C2.

B. *Schedule*

Hourly rates for services performed on or after the date of the Agreement are:

Principal V	\$268	Engineering Tech II	\$79
Principal IV	\$263	Engineering Tech I	\$75
Senior Associate	\$212	Inspector III	\$113
Associate II	\$221	Inspector II	\$103
Engineer VI	\$203	Draftsman III	\$84
Engineer V	\$192	Accountant/Econ III	\$212
Engineer IV	\$187	Accountant/Econ II	\$153
Engineer III	\$162	Accountant/Econ I	\$105
Engineer II	\$138	Admin Asst III	\$123
Engineer I	\$117	Admin Asst II	\$89
Landscape Architect III	\$221	Admin Asst I	\$64
Landscape Architect II	\$142	Secretary III	\$86
Landscape Architect I	\$90		
Designer/Planner IV	\$146		
Designer/Planner III	\$118		
Designer/Planner II	\$109		
Designer/Planner I	\$97		

This is **EXHIBIT D**, consisting of 5 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

Duties, Responsibilities, and Limitations of Authority of Resident Project Representative

Article 1 of the Agreement is supplemented to include the following agreement of the parties:

ARTICLE 1 - SERVICES OF ENGINEER

D1.01 Resident Project Representative

- A. Engineer shall furnish a Resident Project Representative (“RPR”) to assist Engineer in observing progress and quality of the Work. The RPR may provide full time representation or may provide representation to a lesser degree. RPR is Engineer’s representative at the Site, will act as directed by and under the supervision of Engineer, and will confer with Engineer regarding RPR’s actions.

- B. Through RPR’s observations of the Work, including field checks of materials and installed equipment, Engineer shall endeavor to provide further protection for Owner against defects and deficiencies in the Work. However, Engineer shall not, as a result of such RPR observations of the Work, supervise, direct, or have control over the Work, nor shall Engineer (including the RPR) have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected or used by any Constructor, for security or safety at the Site, for safety precautions and programs incident to the Work or any Constructor’s work in progress, for the coordination of the Constructors’ work or schedules, or for any failure of any Constructor to comply with Laws and Regulations applicable to the performing and furnishing of its work. The Engineer (including RPR) neither guarantees the performances of any Constructor nor assumes responsibility for any Constructor’s failure to furnish and perform the Work, or any portion of the Work, in accordance with the Construction Contract Documents. In addition, the specific terms set forth in Exhibit A, Paragraph A1.05, of this Agreement are applicable.

- C. The duties and responsibilities of the RPR are as follows:
 - 1. *General:* RPR’s dealings in matters pertaining to the Work in general shall be with Engineer and Contractor. RPR’s dealings with Subcontractors shall only be through or with the full knowledge and approval of Contractor. RPR shall generally communicate with Owner only with the knowledge of and under the direction of Engineer.

 - 2. *Schedules:* Review the progress schedule, schedule of Shop Drawing and Sample submittals, schedule of values, and other schedules prepared by Contractor and consult with Engineer concerning acceptability of such schedules.

 - 3. *Conferences and Meetings:* Attend meetings with Contractor, such as preconstruction conferences, progress meetings, job conferences, and other Project-related meetings (but not including Contractor’s safety meetings), and as appropriate prepare and circulate copies of minutes thereof.

4. *Safety Compliance:* Comply with Site safety programs, as they apply to RPR, and if required to do so by such safety programs, receive safety training specifically related to RPR's own personal safety while at the Site.
5. *Liaison*
 - a. Serve as Engineer's liaison with Contractor. Working principally through Contractor's authorized representative or designee, assist in providing information regarding the provisions and intent of the Construction Contract Documents.
 - b. Assist Engineer in serving as Owner's liaison with Contractor when Contractor's operations affect Owner's on-Site operations.
 - c. Assist in obtaining from Owner additional details or information, when required for proper execution of the Work.
6. *Clarifications and Interpretations:* Receive from Contractor submittal of any matters in question concerning the requirements of the Construction Contract Documents (sometimes referred to as requests for information or interpretation—RFIs), or relating to the acceptability of the Work under the Construction Contract Documents. Report to Engineer regarding such RFIs. Report to Engineer when clarifications and interpretations of the Construction Contract Documents are needed, whether as the result of a Contractor RFI or otherwise. Transmit Engineer's clarifications, interpretations, and decisions to Contractor. ,
7. *Shop Drawings and Samples*
 - a. Record date of receipt of Samples and Contractor-approved Shop Drawings.
 - b. Receive Samples that are furnished at the Site by Contractor, and notify Engineer of availability of Samples for examination.
 - c. Advise Engineer and Contractor of the commencement of any portion of the Work requiring a Shop Drawing or Sample submittal, if RPR believes that the submittal has not been received from Contractor, or has not been approved by Contractor or Engineer.
8. *Proposed Modifications:* Consider and evaluate Contractor's suggestions for modifications to the Drawings or Specifications, and report such suggestions, together with RPR's recommendations, if any, to Engineer. Transmit Engineer's response (if any) to such suggestions to Contractor.
9. *Review of Work; Defective Work*
 - a. Report to Engineer whenever RPR believes that any part of the Work is defective under the terms and standards set forth in the Construction Contract Documents, and provide recommendations as to whether such Work should be corrected, removed and replaced, or accepted as provided in the Construction Contract Documents.

- b. Inform Engineer of any Work that RPR believes is not defective under the terms and standards set forth in the Construction Contract Documents, but is nonetheless not compatible with the design concept of the completed Project as a functioning whole, and provide recommendations to Engineer for addressing such Work. ; and
- c. Advise Engineer of that part of the Work that RPR believes should be uncovered for observation, or requires special testing, inspection, or approval.

10. *Inspections, Tests, and System Start-ups:*

- a. Consult with Engineer in advance of scheduled inspections, tests, and systems start-ups.
- b. Verify that tests, equipment, and systems start-ups and operating and maintenance training are conducted in the presence of appropriate Owner's personnel, and that Contractor maintains adequate records thereof.
- c. Observe, record, and report to Engineer appropriate details relative to the test procedures and systems start-ups.
- d. Observe whether Contractor has arranged for inspections required by Laws and Regulations, including but not limited to those to be performed by public or other agencies having jurisdiction over the Work.
- e. Accompany visiting inspectors representing public or other agencies having jurisdiction over the Work, record the results of these inspections, and report to Engineer.

11. *Records*

- a. Maintain at the Site orderly files for correspondence, reports of job conferences, copies of Construction Contract Documents including all Change Orders, Field Orders, Work Change Directives, Addenda, additional Drawings issued subsequent to the execution of the Construction Contract, RFIs, Engineer's clarifications and interpretations of the Construction Contract Documents, progress reports, approved Shop Drawing and Sample submittals, and other Project-related documents.
- b. Prepare a daily report or keep a diary or log book, recording Contractor's hours on the Site, Subcontractors present at the Site, weather conditions, data relative to questions of Change Orders, Field Orders, Work Change Directives, or changed conditions, Site visitors, deliveries of equipment or materials, daily activities, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Engineer.
- c. Upon request from Owner to Engineer, photograph or video Work in progress or Site conditions.
- d. Record and maintain accurate, up-to-date lists of the names, addresses, fax numbers, e-mail addresses, websites, and telephone numbers (including mobile numbers) of all Contractors, Subcontractors, and major Suppliers of materials and equipment.

- e. Maintain records for use in preparing Project documentation.
- f. Upon completion of the Work, furnish original set of all RPR Project documentation to Engineer.

12. *Reports*

- a. Furnish to Engineer periodic reports as required of progress of the Work and of Contractor's compliance with the progress schedule and schedule of Shop Drawing and Sample submittals.
- b. Draft and recommend to Engineer proposed Change Orders, Work Change Directives, and Field Orders. Obtain backup material from Contractor.
- c. Furnish to Engineer and Owner copies of all inspection, test, and system start-up reports.
- d. Immediately inform Engineer of the occurrence of any Site accidents, emergencies, acts of God endangering the Work, possible force majeure or delay events, damage to property by fire or other causes, or the discovery of any potential differing site condition or Constituent of Concern.

13. *Payment Requests:* Review applications for payment with Contractor for compliance with the established procedure for their submission and forward with recommendations to Engineer, noting particularly the relationship of the payment requested to the schedule of values, Work completed, and materials and equipment delivered at the Site but not incorporated in the Work.

14. *Certificates, Operation and Maintenance Manuals:* During the course of the Work, verify that materials and equipment certificates, operation and maintenance manuals and other data required by the Contract Documents to be assembled and furnished by Contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have these documents delivered to Engineer for review and forwarding to Owner prior to payment for that part of the Work.

15. *Completion*

- a. Participate in Engineer's visits to the Site regarding Substantial Completion, assist in the determination of Substantial Completion, and prior to the issuance of a Certificate of Substantial Completion submit a punch list of observed items requiring completion or correction.
- b. Participate in Engineer's visit to the Site in the company of Owner and Contractor, to determine completion of the Work, and prepare a final punch list of items to be completed or corrected by Contractor.
- c. Observe whether all items on the final punch list have been completed or corrected, and make recommendations to Engineer concerning acceptance and issuance of the Notice of Acceptability of the Work (Exhibit E).

D. Resident Project Representative shall not:

1. Authorize any deviation from the Construction Contract Documents or substitution of materials or equipment (including "or-equal" items).
2. Exceed limitations of Engineer's authority as set forth in this Agreement.
3. Undertake any of the responsibilities of Contractor, Subcontractors, or Suppliers, or any Constructor.
4. Advise on, issue directions relative to, or assume control over any aspect of the means, methods, techniques, sequences or procedures of the Work, by Contractor or any other Constructor.
5. Advise on, issue directions regarding, or assume control over security or safety practices, precautions, and programs in connection with the activities or operations of Owner or Contractor.
6. Participate in specialized field or laboratory tests or inspections conducted off-site by others except as specifically authorized by Engineer.
7. Accept Shop Drawing or Sample submittals from anyone other than Contractor.
8. Authorize Owner to occupy the Project in whole or in part.

This is **EXHIBIT E**, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated ____.

NOTICE OF ACCEPTABILITY OF WORK

PROJECT: _____

OWNER: _____

CONTRACTOR: _____

OWNER'S CONSTRUCTION CONTRACT IDENTIFICATION: _____

EFFECTIVE DATE OF THE CONSTRUCTION CONTRACT: _____

ENGINEER: _____

NOTICE DATE:

To: _____
Owner

And To: _____
Contractor

From: _____
Engineer

The Engineer hereby gives notice to the above Owner and Contractor that Engineer has recommended final payment of Contractor, and that the Work furnished and performed by Contractor under the above Construction Contract is acceptable, expressly subject to the provisions of the related Contract Documents, the Agreement between Owner and Engineer for Professional Services dated _____, and the following terms and conditions of this Notice:

CONDITIONS OF NOTICE OF ACCEPTABILITY OF WORK

The Notice of Acceptability of Work ("Notice") is expressly made subject to the following terms and conditions to which all those who receive said Notice and rely thereon agree:

1. This Notice is given with the skill and care ordinarily used by members of the engineering profession practicing under similar conditions at the same time and in the same locality.
2. This Notice reflects and is an expression of the Engineer's professional opinion.
3. This Notice is given as to the best of Engineer's knowledge, information, and belief as of the Notice Date.
4. This Notice is based entirely on and expressly limited by the scope of services Engineer has been employed by Owner to perform or furnish during construction of the Project (including observation of the Contractor's work) under Engineer's Agreement with Owner, and applies only to facts that are within Engineer's knowledge or could reasonably have been ascertained by Engineer as a result of carrying out the responsibilities specifically assigned to Engineer under such Agreement.
5. This Notice is not a guarantee or warranty of Contractor's performance under the Construction Contract, an acceptance of Work that is not in accordance with the related Contract Documents, including but not limited to defective Work discovered after final inspection, nor an assumption of responsibility for any failure of Contractor to furnish and perform the Work thereunder in accordance with the Construction Contract Documents, or to otherwise comply with the Construction Contract Documents or the terms of any special guarantees specified therein.
6. This Notice does not relieve Contractor of any surviving obligations under the Construction Contract, and is subject to Owner's reservations of rights with respect to completion and final payment.

By: _____

Title: _____

Dated: _____

This is **EXHIBIT G**, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

Insurance

Paragraph 6.05 of the Agreement is supplemented to include the following agreement of the parties:

G6.05 Insurance

A. The limits of liability for the insurance required by Paragraph 6.05.A and 6.05.B of the Agreement are as follows:

1. *By Engineer*

- | | |
|---|-----------------------|
| a. Workers' Compensation: | Statutory |
| b. Employer's Liability – | |
| 1) Bodily injury, each accident: | <u>\$1,000,000.00</u> |
| 2) Bodily injury by disease, each employee: | <u>\$1,000,000.00</u> |
| 3) Bodily injury/disease, aggregate: | <u>\$1,000,000.00</u> |
| c. General Liability – | |
| 1) Each Occurrence
(Bodily Injury and Property Damage): | <u>\$1,000,000.00</u> |
| 2) General Aggregate: | <u>\$2,000,000.00</u> |
| d. Excess or Umbrella Liability – | |
| 1) Each Occurrence: | <u>\$9,000,000.00</u> |
| 2) General Aggregate: | <u>\$9,000,000.00</u> |
| e. Automobile Liability – Combined Single Limit
(Bodily Injury and Property Damage): | <u>\$1,000,000.00</u> |
| f. Professional Liability – | |
| 1) Each Claim Made: | <u>\$5,000,000.00</u> |
| 2) Annual Aggregate: | <u>\$5,000,000.00</u> |
| g. Other (specify): | <u>\$NA</u> |

2. *By Owner*

a. Workers' Compensation:	Statutory
b. Employer's Liability --	
1) Bodily injury, Each Accident	<u>\$1,000,000.00</u>
2) Bodily injury by Disease, Each Employee	<u>\$1,000,000.00</u>
3) Bodily injury/Disease, Aggregate	<u>\$1,000,000.00</u>
c. General Liability --	
1) General Aggregate:	<u>\$1,000,000.00</u>
2) Each Occurrence (Bodily Injury and Property Damage):	<u>\$2,000,000.00</u>
d. Excess Umbrella Liability	
1) Per Occurrence:	<u>\$5,000,000.00</u>
2) General Aggregate:	<u>\$5,000,000.00</u>
e. Automobile Liability --Combined Single Limit (Bodily Injury and Property Damage):	<u>\$1,000,000.00</u>
f. Other (specify):	\$ _____

B. *Additional Insureds*

1. The following individuals or entities are to be listed on Owner's general liability policies of insurance as additional insureds:

- a. _____
Engineer
- b. _____
Engineer's Consultant
- c. _____
Engineer's Consultant
- d. _____
[other]

2. During the term of this Agreement the Engineer shall notify Owner of any other Consultant to be listed as an additional insured on Owner's general liability policies of insurance.

3. The Owner shall be listed on Engineer's general liability policy as provided in Paragraph 6.05.A.

This is **EXHIBIT H**, consisting of 1 page, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

Dispute Resolution

Paragraph 6.09 of the Agreement is supplemented to include the following agreement of the parties:

H6.08 *Dispute Resolution*

- A. *Mediation*: Owner and Engineer agree that they shall first submit any and all unsettled claims, counterclaims, disputes, and other matters in question between them arising out of or relating to this Agreement or the breach thereof (“Disputes”) to mediation by a mutually agreeable mediator. Owner and Engineer agree to participate in the mediation process in good faith. The process shall be conducted on a confidential basis, and shall be completed within 120 days. If such mediation is unsuccessful in resolving a Dispute, then (1) the parties may mutually agree to a dispute resolution of their choice, or (2) either party may seek to have the Dispute resolved by a court of competent jurisdiction.

This is **EXHIBIT I**, consisting of 1 page, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

Limitations of Liability

Paragraph 6.11 of the Agreement is supplemented to include the following agreement of the parties:

A. *Limitation of Engineer's Liability*

1. *Engineer's Liability Limited to Stated Amount, or Amount of Engineer's Compensation:* To the fullest extent permitted by Laws and Regulations, and notwithstanding any other provision of this Agreement, the total liability, in the aggregate, of Engineer and Engineer's officers, directors, members, partners, agents, employees, and Consultants, to Owner and anyone claiming by, through, or under Owner for any and all injuries, claims, losses, expenses, costs, or damages whatsoever arising out of, resulting from, or in any way related to the Project, Engineer's or its Consultants' services, or this Agreement, from any cause or causes whatsoever, including but not limited to the negligence, professional errors or omissions, strict liability, breach of contract, indemnity obligations, or warranty express or implied, of Engineer or Engineer's officers, directors, members, partners, agents, employees, or Consultants, shall not exceed the total amount of \$948,000.00 or the total compensation received by Engineer under this Agreement, whichever is greater. Higher limits are available for an additional fee.

- B. *Indemnification by Owner:* To the fullest extent permitted by Laws and Regulations, Owner shall indemnify and hold harmless Engineer and its officers, directors, members, partners, agents, employees, and Consultants from and against any and all claims, costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court, arbitration, or other dispute resolution costs) arising out of or relating to the Project, provided that any such claim, cost, loss, or damage is attributable to bodily injury, sickness, disease, or death or to injury to or destruction of tangible property (other than the Work itself), including the loss of use resulting therefrom, but only to the extent caused by any negligent act or omission of Owner or Owner's officers, directors, members, partners, agents, employees, consultants, or others retained by or under contract to the Owner with respect to this Agreement or to the Project.

This is **EXHIBIT J**, consisting of 1 page, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

Special Provisions

Paragraph(s) _____ of the Agreement is/are amended to include the following agreement(s) of the parties:

Modification to the standard language is made by striking through sections to be deleted and underlining text to be added.

This is **EXHIBIT K**, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

AMENDMENT TO OWNER-ENGINEER AGREEMENT
Amendment No. _____

The Effective Date of this Amendment is: _____.

Background Data:

Effective Date of Owner-Engineer Agreement: _____

Owner: _____

Engineer: _____

Project: _____

Nature of Amendment: ***[Check those that are applicable and delete those that are inapplicable.]***

Additional Services to be performed by Engineer

Modifications to services of Engineer

Modifications to responsibilities of Owner

Modifications of payment to Engineer

Modifications to time(s) for rendering services

Modifications to other terms and conditions of the Agreement

Description of Modifications:

[Here describe the modifications, in as much specificity and detail as needed. Use an attachment if necessary.]

Agreement Summary:

Original agreement amount: \$ _____

Net change for prior amendments: \$ _____

This amendment amount: \$ _____

Adjusted Agreement amount: \$ _____

Change in time for services (days or date, as applicable): _____

The foregoing Agreement Summary is for reference only and does not alter the terms of the Agreement, including those set forth in Exhibit C.

Owner and Engineer hereby agree to modify the above-referenced Agreement as set forth in this Amendment. All provisions of the Agreement not modified by this or previous Amendments remain in effect.

OWNER:

ENGINEER:

By:

By:

Print
name:

Print
name:

Title:

Title:

Date Signed:

Date Signed:

ATTACHMENT A
Scope of Services and Fee Estimate
Millville Sewer Extension

This is **EXHIBIT A**, consisting of 16 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated _____.

WHEREAS, the Woodford County Fiscal Court (the OWNER) and Bell Engineering (the ENGINEER) have entered into an agreement for engineering services (the "original contract") dated _____2025, and designated as Contract 803-25-A, Millville Sewer Extension, relating to the City of Frankfort's wastewater facilities improvements project, and,

WHEREAS, it is the desire of the OWNER for the ENGINEER to redesign the Ridgeview wastewater pumping station in a different location due to property issues, and,

WHEREAS, it is the desire of the OWNER to add construction administration and resident project representative services to the project, and,

WHEREAS, the change in scope of the project requires a change in compensation to the ENGINEER,

NOW, THEREFORE, the original contract is amended as described herein.

1.0 PLANNING SERVICES

1.1 Planning Services include all non-design pre-construction engineering services to include environmental studies, permits, etc. As listed in the Opinion of Probable Project Cost. Attachment B.

2.0 BASIC DESIGN SERVICES

2.1 For services performed or furnished under Attachment A, Design Services, a percentage of the construction cost determined in accordance with Attachment No. 1, Kentucky USDA Rural Development Utility Program Fee Schedule, attached. During the design process, if the Opinion of Construction project Cost should exceed \$8,263,000.00, additional compensation may be added to the contract through the standard addendum process. **The project will be bid in four phases, as shown on the Opinion of Probable Project Costs and the project mapping.**

Phase 1 consists of construction of the Upper Duncan Road gravity sewer system. This phase will be fully funded and bid by the Frankfort Sewer Department.

Phase 2 includes construction of the McCracken and McGaughey pump stations and their associated force mains, which will discharge into the Phase 1 gravity sewer system.

Phase 3 consists of construction of a new pump station at the intersection of Duncan Road and McCracken Road, with discharge to the McCracken pump station.

Phase 4 includes the Millville pressure sewer extension.

All phases will be designed and bid as a single contract. Phases 3 and 4 will be included as deductive alternates. If the total bid exceeds available funding, one or both of these phases may be removed from the project. Engineering fees for construction administration and Resident Project Representation will be reduced accordingly if Phases 3 and 4 are eliminated.

3.0 BIDDING SERVICES

- 3.1 Assist Owner in advertising for and obtaining bids or proposals for the Work and, where applicable, maintain a record of prospective bidders to whom Bidding Documents have been issued, attend pre-Bid conferences, if any, and receive and process Contractor deposits or charges for the Bidding Documents.
- 3.2 Issue Addenda as appropriate to clarify, correct, or change the Bidding Documents.

- 3.3 Provide information or assistance needed by Owner in the course of any negotiations with prospective contractors.
- 3.4 Consult with Owner as to the acceptability of subcontractors, suppliers, and other individuals and entities proposed by prospective contractors for those portions of the Work as to which such acceptability is required by the Bidding Documents.
- 3.5 Attend the Bid opening, prepare Bid tabulation sheets, and assist Owner in evaluating Bids or proposals and in assembling and awarding contracts for the Work.

4.0 GENERAL ADMINISTRATION OF CONSTRUCTION CONTRACT

- 4.1 Consult with Owner and act at Owner's representative as provided in the General Conditions. The extent and limitations of the duties, responsibilities, and authority of Engineer as assigned in the General Conditions of the construction Contract Documents shall not be modified, except as Engineer may otherwise agree in writing. All of Owner's instructions to Contractor will be issued through Engineer, which shall have authority to act on behalf of Owner in dealings with Contractor to the extent provided in this Agreement and the General Conditions of the construction Contract Documents, except as otherwise provided in writing.

5.0 RESIDENT PROJECT REPRESENTATIVE

- 5.1 Provide the services of a resident project representative (RPR) at the Site to assist the Engineer and to provide more extensive observation of Contractor's work Duties, responsibilities, and authority of the RPR are as responsibilities or authority except as expressly set forth in the General Conditions of the construction Contract Documents.
- 5.2 The RPR is the Engineer's agent at the Site and will act as directed by and under the supervision of Engineer, and will confer with Engineer regarding RPR's actions. RPR's dealings in matters pertaining to the Contractor's work in progress shall in general be with Engineer and Contractor, keeping Owner advised as necessary. RPR's dealings with subcontractors shall only be through or with the full knowledge and approval of Contractor. RPR shall generally communicate with Owner with the knowledge of and under the direction of Engineer.

6.0 STARTUP TRAINING

- 6.1 Provide on-site training to assist in start-up training for the System and Equipment.

7.0 PROJECT CLOSEOUT

- 7.1 Assist the owner with final closeout documents related to warranty start dates,

substantial completion letters, and the Contractor's Release of Liens and Claims.

8.0 OPERATION AND MAINTENANCE MANUALS

- 8.1 Provide a complete copy of O&M Manuals compiled into one document for all O&M manuals provided by the contractor and complete any required Standard Operating Procedures (SOP's).

9.0 OTHER ENGINEERING SERVICES

- 9.1 The ENGINEER will provide construction services for the project to include construction administration, resident project representative services, Startup & Operator Training, O&M Manuals, and project closeout. The basis of the scope of construction services proposed is a construction period not exceeding 180 calendar days.

10.0 FEE ESTIMATE

- 10.1 For construction services associated with the project, as defined in Attachment A to this Scope of Services, the OWNER will pay the ENGINEER the following lump sum fees:

Services	Fee
Planning:	\$110,000.00
Basic Design:	\$373,000.00
Bidding:	\$54,000.00
Construction Administration:	\$107,000.00
Resident Project Representative:	\$257,000.00
Other Engineering Fees:	<u>\$47,000.00</u>
Total Engineering Compensation:	\$948,000.00

Except as amended herein, the original contract for engineering services, as previously amended, shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have made and executed this amendment to the original contract as of the day and year written below.

OWNER:
Woodford County Fiscal Court

ENGINEER:
Bell Engineering

By: _____
James Kay

By: _____
David F. Schrader, P.E.

Title: Judge Executive

Title: Vice President

Attest: _____

Attest: _____



Lexington, KY | 859.278.5412
Hopkinsville, KY | 270.886.5466
Somerset, KY | 606.485.4011

**OPINION OF PROBABLE PROJECT COST
MILLVILLE SEWER EXTENSION**

Project: Millville Sewer Extension

Client: Frankfort Sewer Department

No Design Completed

Date: December 2025

Contract No.: 549-040

Preliminary

Est. By: BHS

Checked By: JDB

Final Design

SHEET: 1

OF: 1

Drawing No.:

ITEM NO.	ITEM DESCRIPTION	QUANTITY		PRICE		TOTAL COST
		NO.	UNIT	PER UNIT	TOTAL	

CONSTRUCTION

Phase 1 - Duncan Road

Work funded in full by Frankfort Sewer Department Outside of Project Scope

Phase 2 - Lower Duncan Road

1	6-Inch DR9 PVC Pressure Pipe	8000	LF	\$90	\$720,000	\$875,000
2	Air Release Valve Assembly, in Manhole Structure	8	EA	\$10,000	\$80,000	\$80,000
3	Duplex Lift Station, Wetwell, Pumps and Controls, Complete	2	LS	\$550,000	\$1,100,000	\$1,100,000
4	Valve Vault and Meter Assembly	2	LS	\$100,000	\$200,000	\$200,000
5	Electrical Control and Monitoring System	2	LS	\$150,000	\$300,000	\$300,000
6	Site Work, including erosion control, revegetation, etc.	2	LS	\$75,000	\$150,000	\$150,000
7	Misc. Electric	1	LS	\$100,000	\$100,000	\$100,000
8	Asphalt Surface Replacement	2500	LF	\$65	\$162,500	\$755,000
9	8-Inch, SDR35 PVC Sanitary Collection Piping	1900	LF	\$250	\$475,000	\$475,000
10	4-ft Diameter Polymer Manhole	5	EA	\$9,000	\$45,000	\$45,000
11	Energy Dissipation Manhole	1	EA	\$10,000	\$10,000	\$10,000
12	Rehabilitation and Coating of Existing Manholes	53	EA	\$3,000	\$159,000	\$160,000
13	New Customer Connections	35	EA	\$6,000	\$210,000	\$210,000
Subtotal						\$4,460,000

Phase 3 - McCracken Pike Pressure Sewers

1	3-Inch DR11 PVC Pressure Pipe	5000	LF	\$40	\$200,000	\$200,000
2	Air Release Valve Assembly, in Manhole Structure	10	EA	\$10,000	\$100,000	\$100,000
3	Duplex Lift Station, Pumps and Controls, Complete	1	LS	\$550,000	\$550,000	\$550,000
4	Valve Vault and Meter Assembly	1	LS	\$100,000	\$100,000	\$100,000
5	Asphalt Surface Replacement	5000	LF	\$65	\$325,000	\$325,000
6	New Customer Connections, w/ Grinder Pump	15	EA	\$10,000	\$150,000	\$150,000
7	Electrical Control and Monitoring System	1	LS	\$75,000	\$75,000	\$75,000
8	Site Work, including erosion control, revegetation, etc.	1	LS	\$25,000	\$25,000	\$25,000
9	Misc. Electric	1	LS	\$50,000	\$50,000	\$50,000
Subtotal						\$1,575,000

Phase 4 - Millville Low Pressure Sewers

1	3-Inch DR11 PVC Pressure Pipe	8000	LF	\$40	\$320,000	\$320,000
2	Air Release Valve Assembly, in Manhole Structure	16	EA	\$10,000	\$160,000	\$160,000
3	Asphalt Surface Replacement	8000	LF	\$65	\$520,000	\$520,000
4	New Customer Connections, w/ Grinder Pump	80	EA	\$10,000	\$800,000	\$800,000
5	Misc. Electric	1	LS	\$50,000	\$50,000	\$50,000
Subtotal						\$1,850,000

TOTAL OPINION OF PROBABLE CONSTRUCTION COST \$7,885,000

PROJECT COST

ADMINISTRATIVE EXPENSES	\$5,000	
LEGAL EXPENSES	\$65,000	
LAND, APPRAISALS, EASEMENTS	\$125,000	
RELOCATION EXPENSE & PAYMENTS	\$0	
PLANNING	\$110,000	
ENGINEERING FEES - DESIGN	\$357,000	
ENGINEERING FEES - BIDDING	\$51,000	
ENGINEERING FEES - CONSTRUCTION ADMINISTRATION PH 1	\$0	
ENGINEERING FEES - INSPECTION PH 1	\$0	
ENGINEERING FEES - CONSTRUCTION ADMINISTRATION PH 2	\$61,000	
ENGINEERING FEES - INSPECTION PH 2	\$161,000	
ENGINEERING FEES - CONSTRUCTION ADMINISTRATION PH 3	\$26,000	
ENGINEERING FEES - INSPECTION PH 3	\$79,000	
ENGINEERING FEES - CONSTRUCTION ADMINISTRATION PH 4	\$29,000	
ENGINEERING FEES - INSPECTION PH 4	\$88,000	
CONSTRUCTION	\$7,885,000	
EQUIPMENT	\$0	
CONTINGENCIES	\$789,000	
ENGINEERING FEES - OTHER	\$20,000	
OTHER ITEMS	\$27,500	
TOTAL OPINION OF PROBABLE PROJECT COST		\$9,878,500

Phase 1: Duncan Road Sewer Improvements
-Funded in Full by Frankfort Sewer Department

McCracken PS

McGaughey PS

Phase 2: Lower Duncan Road
-Two Pump Stations and Force Main Connection
to Duncan Road Sewer Improvements (Phase 1)

Phase 3: McCracken Pike Pressure Sewers
-Pump Station at Duncan Road and
McCracken Pike Intersection; Force Main
Connection to McCracken PS

Phase 4: Millville Pressure Sewer Extension

Legend	
FSD Lines SIZE	FSD Lines SIZE
2	2
3	3
4	4
6	6
8	8
10	10
12	12
14	14
15	15
18	18
20	20
21	21
24	24
27	27
28	28
30	30
36	36
42	42
48	48
50	50
54	54
60	60
72	72
●	Pump Stations



KyFromAbove Partners, Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, (c) OpenStreetMap contributors, and the GIS User Community



Date: AUG 2025
Drawn: IPS
Approved: BHS

ALL RIGHTS RESERVED
THIS DOCUMENT IS THE PROPERTY OF BELL
ENGINEERING AND SHALL NOT BE
REPRODUCED IN WHOLE OR IN PART OR
USED FOR CONSTRUCTION OF OTHER THAN
THIS SPECIFIC PROJECT WITHOUT THE
WRITTEN PERMISSION OF BELL ENGINEERING

EXHIBIT
MILLVILLE EXTENSION
CITY OF FRANKFORT, KENTUCKY

Scale:
1 in = 2000 ft
Page: of

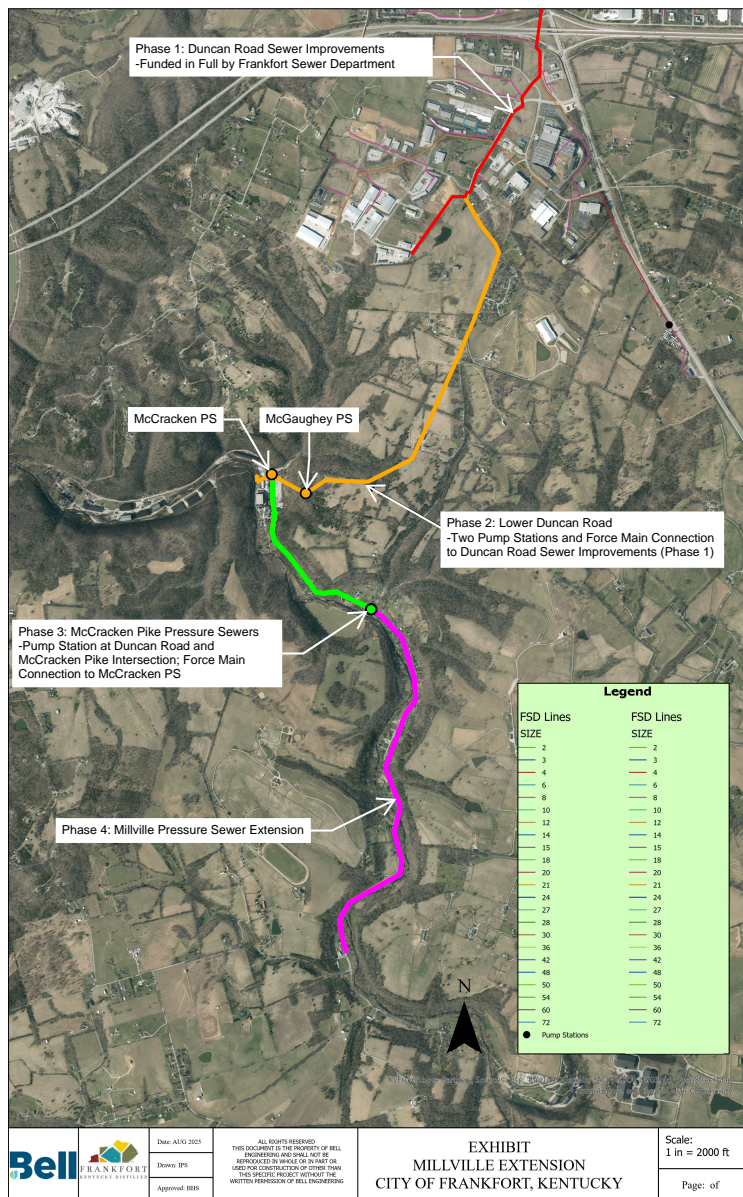
Millville Sewer Extension

Sewershed basin	1SSO
Project Phase	2-10 Years
Project Quantities	8,000 LF 6-inch Force Main, 12,700 LF 3-Inch Force Main, 3 Sewer Lift Stations
Preliminary Project Cost Estimate	\$10,210,000.00 (Funding Shortfall: \$1,710,000.00)

Description

This project would extend a sewer collection system to a currently unserved portion of Franklin and Woodford counties. This project would be split into four phases. The project includes a total three lift stations, 21,000 LF of 6-inch and 3-inch force main piping, and approximately 110 Grinder pump connections

Location Map





OPINION OF PROBABLE CONSTRUCTION COST

Client: Woodford County, Ky No Design Completed
 Date: 01/07/2026 Preliminary
 Est. By: BHS Final Design

SHEET: Drawing No.:

Project Description:	QUANTITY		Unit Costs		TOTAL COST
	NO.	UNIT	PER UNIT	TOTAL	
0.00 GENERAL CONDITIONS					
General Conditions (2.5% of total)	1	LS		2.5%	\$174,675.00
Contractor Mobilization (2.5% of total)	1	LS		2.5%	\$174,675.00
Contractor Profit & Overhead, P&O, (10% of total)	1	LS		10.0%	\$698,700.00
Bonding, Insurance, and Legal (2% of total)	1	LS		2.0%	\$139,740.00
SUBTOTAL GENERAL CONDITIONS					\$1,187,790.00
1.00 PHASE 1 - DUNCAN ROAD					
1.01 Work funded in full by Frankfort Sewer Department Outside of Project Scope					\$0.00
SUBTOTAL PHASE 1					\$0.00
2.00 PHASE 2 - LOWER DUNCAN ROAD					
2.01 6-Inch DR9 PVC Pressure Pipe	8,000	LF	\$90.00	\$720,000.00	\$720,000.00
2.02 Air Release Valve Assembly, in Manhole Structure	8	EA	\$10,000.00	\$80,000.00	\$80,000.00
2.03 Duplex Lift Station, Wetwell, Pumps and Controls, Complete	2	LS	\$550,000.00	\$1,100,000.00	\$1,100,000.00
2.04 Valve Vault and Meter Assembly	2	LS	\$100,000.00	\$200,000.00	\$200,000.00
2.05 Electrical Control and Monitoring System	2	LS	\$150,000.00	\$300,000.00	\$300,000.00
2.06 Site Work, including erosion control, revegetation, etc.	2	LS	\$75,000.00	\$150,000.00	\$150,000.00
2.07 Misc. Electric	1	LS	\$100,000.00	\$100,000.00	\$100,000.00
2.08 Asphalt Surface Replacement	2,500	LF	\$65.00	\$162,500.00	\$163,000.00
2.09 8-Inch, SDR35 PVC Sanitary Collection Piping	1,900	LF	\$250.00	\$475,000.00	\$475,000.00
2.10 4-ft Diameter Polymer Manhole	5	EA	\$9,000.00	\$45,000.00	\$45,000.00
2.11 Energy Dissipation Manhole	1	EA	\$10,000.00	\$10,000.00	\$10,000.00
3.12 Rehabilitation and Coating of Existing Manholes	53	EA	\$3,000.00	\$159,000.00	\$159,000.00
3.13 New Customer Connections	35	EA	\$6,000.00	\$210,000.00	\$210,000.00
SUBTOTAL PHASE 2					\$3,712,000.00
3.00 PHASE 3 - MCCracken PIKE PRESSURE SEWERS					
3.01 3-Inch DR11 PVC Pressure Pipe	5,000	LF	\$40.00	\$200,000.00	\$200,000.00
3.02 Air Release Valve Assembly, in Manhole Structure	10	EA	\$10,000.00	\$100,000.00	\$100,000.00
3.03 Duplex Lift Station, Pumps and Controls, Complete	1	LS	\$550,000.00	\$550,000.00	\$550,000.00
3.04 Valve Vault and Meter Assembly	1	LS	\$100,000.00	\$100,000.00	\$100,000.00
3.05 Asphalt Surface Replacement	5,000	LF	\$65.00	\$325,000.00	\$325,000.00
3.06 New Customer Connections, w/ Grinder Pump	15	EA	\$10,000.00	\$150,000.00	\$150,000.00
4.07 Electrical Control and Monitoring System	1	LS	\$75,000.00	\$75,000.00	\$75,000.00
4.08 Site Work, including erosion control, revegetation, etc.	1	LS	\$25,000.00	\$25,000.00	\$25,000.00
4.09 Misc. Electric	1	LS	\$50,000.00	\$50,000.00	\$50,000.00
SUBTOTAL PHASE 3					\$1,425,000.00
4.00 PHASE 4 MILLVILLE LOW PRESSURE SEWERS					
4.01 3-Inch DR11 PVC Pressure Pipe	8,000	LF	\$40.00	\$320,000.00	\$320,000.00
4.02 Air Release Valve Assembly, in Manhole Structure	16	EA	\$10,000.00	\$160,000.00	\$160,000.00
4.03 Asphalt Surface Replacement	8,000	LF	\$65.00	\$520,000.00	\$520,000.00
4.04 New Customer Connections, w/ Grinder Pump	80	EA	\$10,000.00	\$800,000.00	\$800,000.00
4.05 Misc. Electric	1	LS	\$50,000.00	\$50,000.00	\$50,000.00
SUBTOTAL PHASE 4					\$1,850,000.00
GENERAL CONDITIONS					\$1,188,000.00
PHASE 1					\$0.00
PHASE 2					\$3,712,000.00
PHASE 3					\$1,425,000.00
PHASE 4					\$1,850,000.00
SUBTOTAL (ALL PHASES)					\$8,175,000.00
PROJECT CONTINGENCY (10%)					\$817,500.00
TOTAL CONSTRUCTION					\$8,992,500.00
ADMINISTRATIVE EXPENSES					\$5,000.00
LEGAL EXPENSES					\$65,000.00
LAND, APPRAISALS, EASEMENTS					\$125,000.00
PLANNING					\$110,000.00
ENGINEERING FEES - DESIGN					\$403,000.00
ENGINEERING FEES - BIDDING					\$58,000.00
ENGINEERING FEES - CONSTRUCTION ADMINISTRATION PH 1					\$0.00
ENGINEERING FEES - INSPECTION PH 1					\$0.00
ENGINEERING FEES - CONSTRUCTION ADMINISTRATION PH 2					\$52,000.00
ENGINEERING FEES - INSPECTION PH 2					\$141,000.00
ENGINEERING FEES - CONSTRUCTION ADMINISTRATION PH 3					\$24,000.00
ENGINEERING FEES - INSPECTION PH 3					\$74,000.00
ENGINEERING FEES - CONSTRUCTION ADMINISTRATION PH 4					\$25,000.00
ENGINEERING FEES - INSPECTION PH 4					\$88,000.00
ENGINEERING FEES - OTHER					\$20,000.00
OTHER ITEMS					\$27,500.00
OPINION OF PROBABLE PROJECT COSTS					\$10,210,000.00

**Opinion of Probable Project Costs
 Millville Sanitary Sewer Extension
 Woodford County, Kentucky
 Jan-26**

Item No.	Description	Quantity	Unit	Unit Price	Total Amount
1	Administrative Expenses	1	LS	\$ 5,000.00	\$ 5,000.00
2	Legal, Land, Appraisals, Easements	1	LS	\$ 190,000.00	\$ 190,000.00
3	Planning	1	LS	\$ 110,000.00	\$ 110,000.00
4	Basic Design	1	LS	\$ 403,000.00	\$ 403,000.00
5	Bidding & Construction Administration	1	LS	\$ 159,000.00	\$ 159,000.00
6	Inspection	1	LS	\$ 303,000.00	\$ 303,000.00
7	Other Engineering	1	LS	\$ 20,000.00	\$ 20,000.00
8	Construction	1	LS	\$ 8,175,000.00	\$ 8,175,000.00
9	Contingencies	1	LS	\$ 845,000.00	\$ 845,000.00
Opinion of Probable Project Costs					\$ 10,210,000.00

Funding Available

Item No.	Description	Amount	Date Committed
1	24HB001 General Funds Line Item Grant (FY2025)	\$ 8,500,000.00	10/15/2024
2	Funding Shortfall	\$ 1,710,000.00	TBD

Total Amount \$ 10,210,000.00

CONSULTANT MONTHLY REPORT

CONSULTANT	<u>AECOM Technical Services, Inc.</u>		
COUNTY	<u>Woodford</u>	ITEM NO.	<u>7-3037</u>
STATE PROJECT	<u>Big Sink Road Multi-use Path project</u>	KYTC CONTRACT NO.	<u> </u>

PROJECT DESCRIPTION:

DATE OF NOTICE TO PROCEED FOR STUDIES	<u>N/A</u>
DATE OF NOTICE TO PROCEED PHASE I	<u>02/15/23</u>
DATE OF NOTICE TO PROCEED PHASE II	<u>04/28/25</u>
DATE OF RECEIPT OF MANUSCRIPT	<u>N/A</u>
LETTING DATE (FY OR ACTUAL)	<u>N/A</u>
CONTRACT COMPLETION DATE	<u> </u>

REPORT OF MONTHLY ACTIVITIES (SUBMISSIONS, ACTIONS NEEDED, ETC.):

CONSULTANT UPDATE:

12/02/24 – RJ Corman (Katie Burd) sends fully executed construction agreement to Woodford County and
 10/09/25 – AECOM and Woodford have a virtual meeting to provide a project update and project coordination

10/14/24 – AECOM meets with Sane Tucker, Casey Smith and Natalia McMillian (KYTC District 7) to provide a project update and to further coordinate

10/15/25 – AECOM meets with Mike Jones (KYTC OLP Environmental Coordinator) to provide a project update and to further coordinate

10/15/25 – AECOM has coordination call with RJ Corman to review final design plans and to further coordinate.

19/17/25 – AECOM sends final design plans, right-of-way plans and cross sections as a follow-up to call on 10/15/25. RJC will review and provide comments.

10/22/25 – AECOM sends Mike Jones (KYTC OLP Environmental Coordinator) pictures and other information related to the 4-board plank fencing within the project limits. Mike will coordinate with the Heritage Council to see how the impacted fence should be addressed

10/24/25 – AECOM has a virtual project update meeting with Magistrate Varner, Judge Kay and others from Woodford County

10/30/25 -- AECOM, Woodford Co and KYTC have a meeting with RJ Corman. RJC wanted to meet to discuss the right of way needs for project and to discuss drainage questions

12/03/25 – A Joint Inspection meeting was held to review the Joint Inspection plans, right of way impacts, utility impacts, anticipated projects costs and next steps. Woodford County, KYTC and AECOM were in attendance

12/10/25 – DRAFT meeting minutes and meeting material from the Joint Inspection Meeting was sent to meeting attendees

12/19/25 – FINAL meeting minutes and meeting material from the Joint Inspection Meeting was sent to meeting attendees

HISTORY and PROJECT DOCUMENTATION

02/15/23 - Contact executed between Woodford County and AECOM

02/15/23 – AECOM staff visits project site for project walk-thru

02/ 21/23 – Project call with Shane Tucker to discuss project parameters

02/26/23 – Contacted utility providers and gathered available utility information

03/07/23 – Call with RJ Corman to discuss overall project and rail crossing locations

03/07-21/23 – Developed project “issues” manuscript to review with client and KYTC

03/21/23 – Project Coordination Meeting with Woodford County, City of Versailles and KYTC; meeting was held at Woodford County EMS Building followed by a field review

04/03/23 – AECOM sends meeting minutes/notes reflecting the 03/21/23 meeting with follow-up items noted

04/07/23 – AECOM had a virtual meeting with Shane Tucker (KYTC D6) to discuss path related items

04/26/23 – AECOM had a virtual meeting with Woodford County project team members to discuss/clarify Woodford County responses to action items.

04/26/23 – AECOM had a virtual meeting with Woodford County project team members to discuss/clarify Woodford County responses to action items.

05/10/23 – AECOM has coordination call/meeting with KYTC (Shane Tucker) to discuss design parameters for “fire department” pinch point area

06/02/23 – AECOM has a coordination call with Mike Jones (KYTC Office of Local Programs) to provide a project overview and update. Mike Jones is responsible for the development of the required NEPA document associated with the project

06/14/23 – AECOM has a coordination call with Holly Crosthwaite and Jackie Jones (KYTC Office of Local Programs) to discuss the proposed post office connection as it relates to project inclusion and right of way requirements/preferences and future maintenance responsibilities

06/29/23 – AECOM has a project update meeting with Woodford County project team and KYTC (Shane Tucker)

07/01/23 – 07/31/23 – AECOM advances design plans developing roadway model and advancing the RJ Corman crossing plans in advance of meeting with RJ Corman.

08/09/23 – RJ Corman and the project team (Woodford County, City of Versailles and AECOM) met to discuss the proposed rail crossing designs for the shared-use path.

08/10/23 – Meeting minutes from the 08/09/23 meeting with RJ Corman were distributed to meeting attendees.

08/10/23 – RJ Corman sent at-grade crossing application to B. Meade. Brian filled our application and sent to Woodford Co. (J Coyle) for execution.

08/23/23 – Signed RJ Corman application was signed by Judge Kay and sent to RJ Corman

08/23/23 – RJ Corman (Katie Byrd) sent email indicating that RJ Corman is working on an engineering agreement and would send once ready.

09/13/23 – AECOM sends Woodford County revised manuscript/exhibit and some related PowerPoint slides related to the fire department “pinch point” to assist with the fire department coordination.

09/27/23 – AECOM (Woodford Co copied) reached out to RJ Corman for the preliminary engineering agreement and the plan review and estimate. RJ Corman indicates that this is not completed and will send once they have this complete.

10/11/23 – RJ Corman sends Woodford County the Preliminary Engineering Agreement for signature.

10/24/23 -- AECOM provides Holly Crosthwaite with a project update (Woodford County copied)

10/25/23 – Woodford County send RJ Corman the partially executed (Woodford Co. signed) agreement

10/27/23 – RJ Corman send Woodford County the fully executed preliminary engineering agreement.

11/28/23 – AECOM reaches out to RJ Corman to get update on the engineering review and cost estimate. RJ Corman responds and indicates it may be after the holiday season before they can provide.

12/27/23 – AECOM reaches out to Woodford County to see if they had some direction from the fire department and the post office related the shared-use path adjacent to their respective properties.

12/28/23 – Woodford County responds that coordination with the fire department and the post office are still ongoing.

01/31/24 -- AECOM reaches out to RJ Corman to get update on the engineering review and cost estimate. RJ Corman responds and indicates that it is still being developed and they will send once completed.

02/19/24 – RJ Corman send the completed estimate for the project to Woodford County and AECOM

02/28/24 – Woodford County sends email to AECOM with post office connection and bridge/culvert guidance

03/01/24 – AECOM provided revised path concepts for the shared-use path near the fire department parcel to further assist the County with fire department coordination

03/05/24 – KYTC sends email to AECOM indicating that they will “not entertain adding a bridge for the post office to the scope of work”. They might be receptive to the County funding a connection from the shared-use path to the post office.

03/07/24 – AECOM provides a WORD document for each of the alternatives with a detailed description for the area adjacent to the fire department. These documents will be shared with the fire department for project coordination

04/19/24 – AECOM receives email from Woodford County indicating the County’s desire to revise the scope of work to pursue a sidewalk instead of a multi-use path for the project.

04/24/24 – KYTC and AECOM meet to discuss the County’s request to revise the scope of work. KYTC is receptive to the revised scope of work.

05/22/24 – KYTC, Woodford County and AECOM have a virtual meeting to discuss the revised scope of work and the applying for additional TAP Grant funding.

05/30/24 – AECOM sends Woodford County cost estimates for the new concept (per revised scope of work with partial sidewalk instead of shared-use path).

06/05/24 – Woodford County sent email notifying AECOM that they would not be submitting an additional TAP Grant application at this time

06/06/24 – AECOM sent a revised scope of work and fee proposal package to Woodford County for review and concurrence.

07/22/24 – AECOM sent email to Woodford County checking on status of proposed scope of work and fee proposal package.

07/29/24 – Woodford County sends AECOM an email indicating concurrence with the proposed scope of work and fee proposal

07/31/24 – AECOM sends fee proposal package for revised scope of work to KYTC (Holly) for concurrence. Holly concurs.

08/01/24 – Fee proposal package sent to Susan Oatman (KYTC) and KYTC Professional Services for approval and a signed Letter Agreement.

08/06/24 – AECOM receives and signed Letter Agreement (LA#3x) from KYTC Professional Service

08/07/24 – AECOM sends Woodford County copy of signed KYTC Letter Agreement #3x and a DRAFT Change Order for Woodford County’s signature

08/15/24 – Woodford County sends AECOM a signed Contract Modification for the design services for the new scope of work.

08/20/24 – AECOM design team staff do an on-site project walk-thru to gather additional field data

08/24 thru 9/09/24 – AECOM advanced revised concept design with emphasis near RJ Corman rail line crossing locations

09/10/24 – AECOM contact RJ Corman to discuss scope of work revisions and to see what date we can meet to discuss changes and RJ Corman requirements (design and costs)

09/19/24 – Woodford County, RJ Corman and AECOM staff meet to discuss proposed design revisions to project and to discuss RJ Corman requirements, associated costs and next steps.

09/25/24 – AECOM sends out meeting notes/minutes and concept plans from the 09/19 RJ Corman meeting

09/27/24 -- AECOM respond to RJ Corman’s request for additional information/questions related to the length of the existing and proposed crossing panels.

10/02/24 – AECOM has a virtual (TEAMS) call with Shane Tucker (KYTC District 6) to provide a project update and overview and to discuss the rail crossing design and the US 60 intersection (signal and crossing markings)

10/15/24 – AECOM reaches out to RJ Corman to see if they have a revised cost estimate. RJ Corman does not have that developed at this time.

10/16/24 – AECOM has a call with Holly Crosthwaite (KYTC) to provide a project update and to discuss dates for an upcoming PL&G Meeting

10/17/24 – AECOM sends out meeting poll to assist with date selection for PL&G meeting.

10/22/24 – AECOM receives an email from Natalia McMillan (KYTC District 6 Traffic Operations) that the signal at US 60/Big Sink Rd is on the list to rebuild but not immediate plans to do so at the time. KYTC would prefer to ultimately have access at each corner for ped accommodations, even if just a ramp to eventually tie-in to.

10/28/24 – AECOM reaches out to RJ Corman to see if they have a revised cost estimate. RJ Corman does not have that developed at this time.

11/06/24 – Preliminary Line & Grade Meeting (PL&G) with Woodford County, KYTC and AECOM. A preferred alternative was selected to advance to final design

11/06/24 – Received updated construction agreement and cost estimate from RJ Corman

11/11/24 – AECOM sends out DRAFT Meeting Minutes for the Preliminary Line & Grade Meeting (PL&G) with and other meeting material to the meeting attendees

11/18/24 – RJ Corman sends a revised construction agreement to Woodford County. The version was requested by Woodford County.

11/19/24 – The Construction Agreement between RJ Corman and Woodford County was fully executed.

11/27/24 – AECOM sends the FINAL Meeting Minutes from the Preliminary Line and Grade (PL&G) meeting to the meeting attendees

11/27/24 – Preliminary Engineering for the project is complete. The project will advance into the Final Design Phase.

12/02/24 – RJ Corman (Katie Burd) sends fully executed construction agreement to Woodford County and AECOM

12/20/24 – AECOM submits Proposed Production – Hour Units and Unit descriptions to KYTC (District 6 and Central Office) and to Woodford County for review and concurrence. Shane Tucker (KYTC D6) agrees to review proposed Units on behalf of Woodford County.

01/08/25 – KYTC D6 and AECOM have a call to review Production-Hour Units. AECOM revises the Production-Hour Units per KYTC comments and resends for concurrence.

01/09/25 – KYTC concurs with proposed Production-Hour Units via email. AECOM will now develop fee proposal package and send it to KYTC.

01/09/25 – AECOM submits fee proposal package to KYTC Central Office (Susan Oatman and Holly Crosthwaite). KYTC District 6 will need to send an independent estimate for production-hours to Susan and Holly for an independent comparison.

03/10/25 – AECOM receives email from KYTC (Oatman and Crosthwaite) indicating that they had received the KYTC D6 independent hours and that additional funds would be needed. KYTC had received approval for additional design funds from FHWA.

04/14/25 – KYTC sends a fully executed Supplemental Agreement #1 to all parties for the additional design funds.

04/21/25 – AECOM receives a signed Letter Agreement from KYTC approval the fee proposal package and allowing us to enter in contract with Woodford County for final design services

04/23/25 – AECOM sends contact to Woodford County for final design services

04/28/25 – Woodford County send executed contract to AECOM

05/23/25 – AECOM secures the services of Viox & Viox for field surveying

06/18/25 – Field surveying and property determination (field surveying and gathering deed and parcel information) begins

07/15/25 – AECOM receives field survey files and model from Viox & Viox.

08/21/25 – AECOM receives property (source) deeds and other property owner information for V&V

08/21/25 – AECOM begins to revise the horizontal and vertical alignments of the shared-use path and sidewalk based on the survey information.

12/02/24 – RJ Corman (Katie Burd) sends fully executed construction agreement to Woodford County and

10/09/25 – AECOM and Woodford have a virtual meeting to provide a project update and project coordination

10/14/24 – AECOM meets with Sane Tucker, Casey Smith and Natalia McMillian (KYTC District 7) to provide a project update and to further coordinate

10/15/25 – AECOM meets with Mike Jones (KYTC OLP Environmental Coordinator) to provide a project update and to further coordinate

10/15/25 – AECOM has coordination call with RJ Corman to review final design plans and to further coordinate.

19/17/25 – AECOM sends final design plans, right-of-way plans and cross sections as a follow-up to call on 10/15/25. RJC will review and provide comments.

10/22/25 – AECOM sends Mike Jones (KYTC OLP Environmental Coordinator) pictures and other information related to the 4-board plank fencing within the project limits. Mike will coordinate with the Heritage Council to see how the impacted fence should be addressed

10/24/25 – AECOM has a virtual project update meeting with Magistrate Varner, Judge Kay and others from Woodford County

10/30/25 -- AECOM, Woodford Co and KYTC have a meeting with RJ Corman. RJC wanted to meet to discuss the right of way needs for project and to discuss drainage questions

12/03/25 – A Joint Inspection meeting was held to review the Joint Inspection plans, right of way impacts, utility impacts, anticipated projects costs and next steps. Woodford County, KYTC and AECOM were in attendance

12/10/25 – DRAFT meeting minutes and meeting material from the Joint Inspection Meeting was sent to meeting attendees

12/19/25 – FINAL meeting minutes and meeting material from the Joint Inspection Meeting was sent to meeting attendees

RECOMMENDED BY: Brian Meade, PE
AECOM

DATE 12/24/2025

APPROVED BY: _____
Woodford County

DATE _____

IMPORTANT REMITTANCE INFORMATION

Please include the AECOM invoice number when sending payment

INVOICE NUMBER: 2001098576
Invoice Date: 29-DEC-25
Invoice Due Date: 27-FEB-26
Amount Due: \$58,056.72 USD
Project Number: 60703837

To process your payment timely and ensure credit is given, please include the AECOM invoice number when sending payment. Including this invoice number will allow AECOM to promptly apply your payment without delay or additional information requests placed upon your organization.

Failure to reference the AECOM invoice number when sending payment may result in delay of your account being credited.

To expedite payment processing, AECOM is asking its clients to submit payments electronically by ACH (Automated Clearing House) if possible.

ACH payments provide an alternative to paper checks, affording you the following advantages:

- Certainty of delivery
- Reduced operating costs through the elimination of paper check mailing

Regards,

AECOM Cash Application Department
CashAppsRemittance@aecom.com

Check Payment to:
AECOM Technical Services, Inc.
An AECOM Company
1178 Paysphere Circle
Chicago, IL 60674

ACH Payment to:
AECOM Technical Services, Inc.
An AECOM Company
Bank of America
Account Number 5800937020
ABA Number 071000039

Wire Transfer Payment to:
AECOM Technical Services, Inc.
An AECOM Company
Bank of America
New York, NY 10001
Account Number 5800937020
ABA Number 026009593
SWIFT CODE BOFAUS3N



500 West Jefferson Street, Suite 1600, Louisville, KY 40202
Tel: 502-569-2301
Fax: 502-569-2304

Federal Tax ID No. 95-2661922

ATTN : Emily Castle
WOODFORD COUNTY FISCAL COURT
103 South Main Street
VERSAILLES, KENTUCKY 40383
United States

Invoice Date: 29-DEC-25
Invoice Number: 2001098576
Agreement Number:
Agreement Description:

Payment Term: 60 DAYS

Please reference Invoice Number and Project Number with Remittance

Project Number : 60703837
Bill Through Date : 30-AUG-25 - 24-DEC-25

Project Name : Big Sink Trail - Woodford Co

Project Manager: Brian Meade

Big Sink Trail - Woodford Co

For Professional Services Rendered Through 30-AUG-25 - 24-DEC-25

Funded Amt	\$241,903.00
Previous Billings	<u>\$111,275.38</u>
Services of Office Personnel:	
Lump Sum Amount	\$58,056.72
TOTAL CURRENT INVOICE	<u><u>\$58,056.72</u></u>

Funded Amount:	\$241,903.00
Bill To Date:	<u>\$169,332.10</u>
Remaining Balance:	<u><u>\$72,570.90</u></u>

JAN 07 2026

5747

DEAL# 517299



9650 Bluegrass Parkway
LOUISVILLE KENTUCKY 40299
502-499-6161

9652 Bluegrass Parkway
LOUISVILLE KENTUCKY 40299
502-499-2920

9800 Bluegrass Parkway
LOUISVILLE KENTUCKY 40299
502-719-7300

PURCHASER'S NAME **WOODFORD COUNTY FISCAL COURT** DATE **12/19/2025**

PURCHASER'S ADDRESS **103 S MAIN ST CH ROOM 200 VERSAILLES** STATE **KY** ZIP CODE **40383**

RESIDENCE **859-873-3170 BUSINESS** S.S. NO. XXX-XX-D.O.B. **11**

EMAIL ADDRESS

VEHICLE BEING PURCHASED	
PLEASE ENTER MY ORDER FOR THE FOLLOWING	<input checked="" type="checkbox"/> NEW <input type="checkbox"/> CAR <input type="checkbox"/> USED <input type="checkbox"/> TRUCK
YEAR 2026	MAKE CHEVROLET
MODEL OR SERIES TAHOE	BODY TYPE MP
COLOR WHITE	TRIM
M.V.I. OR SERIAL NO. 1GNS6LED5TR186713	STOCK NO. 26-1061
TO BE DELIVERED ON OR ABOUT 12/19/2025	ODOMETER READING 5
SALESMAN CHUCK HILL	
USED VEHICLE TRADE-IN AND/OR OTHER CREDITS	
LICENSE NO. N/A	ACV. N/A
YEAR N/A	MAKE N/A
MODEL OR SERIES N/A	ODOMETER READING N/A
BODY TYPE N/A	COLOR N/A
M.V.I. OR SERIAL NO. N/A	
BALANCE OWED TO N/A	GOOD UNTIL N/A
ADDRESS N/A	
USED TRADE-IN ALLOWANCE	\$ N/A
LESS BALANCE OWED ON TRADE-IN	N/A
NET ALLOWANCE ON USED TRADE-IN	\$ N/A
REBATE	N/A
AMOUNT DUE UPON COMPLETION	\$ N/A
TOTAL CREDIT	N/A

LIST PRICE OF VEHICLE	\$ 59707.00
Accessories and Optional Equipment as follows:	
DEAL IS INCLUSIVE OF ALL REBATES & INCENTIVES (IF APPLICABLE)	
CLAIM <i>Johanna</i> P.O. 3811 CHECK # DATE 1-7-26 ACCOUNT 95015-75-5015-7230 ASSET FORFEITURE	
The Recision, Arbitration and We-Owe Agreements are a part of this Order.	
PRICE OF VEHICLE & ACCESSORIES	\$ 59707.00
PROCESSING FEE	N/A
STATE SALES TAX	N/A
LICENSE FEE	N/A
ELECTRONIC ONLINE FILING FEE	\$ N/A
TITLE FEE	N/A
TOTAL PRICE OF UNIT	\$ 59707.00
TOTAL CREDIT	\$ N/A
UNPAID BALANCE DUE ON DELIVERY	\$ 59707.00

Name of Buyer
Verified by _____ Date **12/19/2025**

Purchaser agrees that this Order includes all of the terms and conditions on both the face and reverse side hereof, that this Order cancels and supersedes any prior agreement and as of the date hereof comprises the complete and exclusive statement of the terms of the agreement relating to the subject matters covered hereby, and that **THIS ORDER SHALL NOT BECOME BINDING UNTIL ACCEPTED BY DEALER OR HIS AUTHORIZED REPRESENTATIVE.** Purchaser by his execution of this Order acknowledges that he has read the terms and conditions stated on both the front and reverse side hereof and has received a true copy of this Order.

12/19/2025 DATE
PURCHASER'S SIGNATURE _____
X N/A PURCHASER'S SIGNATURE _____

DISCLOSURE STATEMENT FOR USED VEHICLE ONLY
"The information you see on the window form for this vehicle is part of this order. Information on the window form overrides any contrary provisions in the sale agreement."

ACCEPTED BY: _____
DEALER OR SALES MANAGER

RETAIL ORDER FOR A MOTOR VEHICLE NOTICE: SEE REVERSE SIDE FOR IMPORTANT TERMS & CONDITIONS
NOTE: A DEPOSIT TO HOLD A VEHICLE IS ONLY GOOD FOR 24 HOURS.

Woodford County Fiscal Court

1-13-26 Additional Outstanding Vendor Claims*

5747: BACHMAN AUTO GROUP, INC.

Invoice Date	Invoice #	Description	Account #	Description	PO #	Amount
12/19/2025	1GNS6LED5T R186713	SO 2026 CHEVROLET TAHOE	75-5015-7230	SHERIFF ASSET FORFEITURE		\$59,707.00
5747: BACHMAN AUTO GROUP, INC.						<u>\$59,707.00</u>
Grand Total						<u><u>\$59,707.00</u></u>

Woodford County Fiscal Court

1-13-2026 Outstanding Vendor Claims

000032: VERSAILLES FARM,HOME & GARDEN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	164825	AC DOG FOOD	01-5205-4030	ANIMAL CONTROL FOOD		\$89.98
000032: VERSAILLES FARM,HOME & GARDEN						\$89.98

000054: KENWAY DISTRIBUTORS, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	392462	RD ICE MELTER PELLETS	02-6105-4310	ROAD MATERIALS		\$2,021.25
000054: KENWAY DISTRIBUTORS, INC						\$2,021.25

000107: LOGAN'S UNIFORM RENTAL INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	120188927	SO MATS	01-5015-4450	SHERIFF OFFICE SUPPLIES		\$90.61
1/7/2026	120191607	SW DUST MOPS, WET MOPS, & MATS	01-5215-4680	RECYC/SW SUPPLIES		\$69.89
1/7/2026	120190266	SW TOWELS, DUST MOPS, WET MOPS, & MATS	01-5215-4680	RECYC/SW SUPPLIES		\$75.81
000107: LOGAN'S UNIFORM RENTAL INC						\$236.31

000160: WOODFORD FEED CO. INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	0996861	AC ALFALFA MIX & STRAW	01-5205-4030	ANIMAL CONTROL FOOD		\$23.50
1/7/2026	0995049	CT PROPANE	01-5425-4460	CELEBRATION/FESTIVAL PROGRAMS EQUIPMENT & SUPPLIES		\$16.50
1/7/2026	0996621	CT SALT SPREADER	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$104.50
000160: WOODFORD FEED CO. INC.						\$144.50

000179: PARKS & RECREATION DEPT.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
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1/7/2026	01132026	PARKS MONTHLY DISTRIBUTION	01-5401-5070	PARKS & RECREATION	\$66,962.50
1/7/2026		PARKS PROCEEDS FROM THE SALE OF A JD TRACTOR ON THE WCFC GOVDFALS ACCT	01-5401-5070	PARKS & RECREATION	\$5,600.00
1/7/2026	PARKS 12197/W PRINCIPALS APP 1 & TENCATE	PARKS TURF (FIELDS 2, 7, YOUTH) SPECIAL CAPITAL PROJECTS	01-5401-5071	PARKS & RECREATION SPECIAL CAPTIAL PROJECTS	\$48,753.30

000179: PARKS & RECREATION DEPT. \$121,315.80

000305: PLANNING & ZONING COM.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	01132026	P&Z MONTHLY DISTRIBUTION	01-5070-5070	PLANNING & ZONING		\$9,371.75
000305: PLANNING & ZONING COM.						\$9,371.75

000400: BLUEGRASS INTERNATIONAL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	X100211280:0 1	RD ALTERNATOR	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$317.38
1/7/2026	X100211443:0 1	RD HIGH PRESSURE FUEL PUMP KIT	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$3,750.67
1/7/2026	X100211428:0 1	RD THERMOSTAT	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$110.35
1/7/2026	X100211230:0 1	RD UNDERCAB EXHAUST PIPE, CLAMPS, & EXHAUST ASSEMBLY	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$658.87
000400: BLUEGRASS INTERNATIONAL						\$4,837.27

000575: CITY OF VERSAILLES

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	060	50% PORTAJOHNS FOR HIGHBRAMBLE PARK	01-5425-4460	CELEBRATION/FESTIVAL PROGRAMS EQUIPMENT & SUPPLIES		\$282.50
1/7/2026	064	ED YKOHAMA 50% ROOF REPAIR	01-5075-5020	ECONOMIC DEVELOPMENT YOKOHAMA PROJECT INSPECTIONS		\$425.00
1/7/2026	061	ED YOKOHAMA 33.3% BLOCK & LOT	01-5075-7420	ECONOMIC DEVELOPMENT YOKOHAMA PROJECT EARNEST MONEY		\$33,333.33
1/7/2026	063	ED YOKOHAMA 50% APPRAISAL SERVICES	01-5075-3040	ECONOMIC DEVELOPMENT YOKOHAMA PROJECT APPRAISAL SERVICES		\$1,500.00
1/7/2026	066	ED YOKOHAMA 50% EXISTING STRUCTURAL EVALUATION	01-5075-5020	ECONOMIC DEVELOPMENT YOKOHAMA PROJECT		\$2,500.00

1/7/2026	062	ED YOKOHAMA 50% SHIELD ENVIRONMENTAL PROFESSIONAL SERVICES	01-5075-5020	INSPECTIONS ECONOMIC DEVELOPMENT YOKOHAMA PROJECT	\$1,600.00
1/7/2026	01132026	POLICE 3RD QTR DISTRIBUTION SERVICES	01-5105-3980	INSPECTIONS POLICE CONTRACTED SERVICES	\$621,771.00
1/7/2026	067	POLICE 50% FLOCK SAFETY LPR, FKA FALCON, & SAFETY PLATFORM	01-5105-7510	POLICE CAPITAL PROJECTS & EQUIPMENT	\$23,750.00
1/7/2026	065	POLICE 50% RADIO, LICENSE KEY, IGNITION SENSE CABLE, INITIAL SETUP & CONFIG, REMOTE CABLE, CONTROL HEAD INTERFACE KIT, & REMOTE KIT	01-5105-7510	POLICE CAPITAL PROJECTS & EQUIPMENT	\$661.02

000575: CITY OF VERSAILLES \$685,822.85

001194: BEL AIR FLORIST & GIFT SHOP, INC.-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	1000019070	VC WINTER WREATH WITH BERRIES & RIBBON ON EASEL	01-5340-3481	WOODFORD COUNTY VETERANS COMMISSION PROGRAM SUPPORT		\$125.00
001194: BEL AIR FLORIST & GIFT SHOP, INC.-1						<u>\$125.00</u>

001966: ECOLAB, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	6356518743	JAIL DETERGENT	03-5101-4110	JAIL CUSTODIAL SUPPLIES		\$294.24
001966: ECOLAB, INC						<u>\$294.24</u>

002201: MAIN STREET HARDWARE, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	88374/2	ANNEX BUNGEE CORDS FOR TRASH CANS	01-5086-5710	ANNEX REPAIRS		\$17.98
1/7/2026	88323/2	ANNEX NO TRESPASSING SIGNS	01-5086-5710	ANNEX REPAIRS		\$34.95
1/7/2026	88303/2	CT CREDIT 2-SUPPLY FAUCETS	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		(\$19.98)
1/7/2026	88174/2	CT HEX KEY LG	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$16.99
1/7/2026	88510/2	CT KEY COPY	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$2.47
1/7/2026	88297/2	CT LAV FAUCET & SUPPLY FAUCET	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$84.97
1/7/2026	88330/2	CT PARACORD	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$17.99

1/7/2026	88156/2	CT SNOW SHOVEL	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS	\$33.99
1/7/2026	88058/2	CT STENCIL KIT & 5-IN-1 SPRAY	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS	\$26.17
1/7/2026	88298/2	CT SUPPLY FAUCET	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS	\$19.98
1/7/2026	88282/2	CT TOILET SUPPLY LINES	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS	\$19.98
1/7/2026	88420/2	EMS EXTENSION CORD	01-5140-5710	AMBULANCE BLDG MAINT	\$89.99
1/7/2026	88250/2	EMS MISC FASTENERS	01-5140-3400	AMBULANCE VEHICLE REPAIRS	\$11.58
1/7/2026	88558/2	EMS STORAGE TOTES	01-5140-5710	AMBULANCE BLDG MAINT	\$17.98
1/7/2026	88241/2	GC GREAT STUFF BIG GAP	01-5082-5710	CO CLERK SATELLITE OFFICE RENEWAL REPAIRS	\$47.94
1/7/2026	88219/2	GC ROOF REPAIR & EXPANDING SEALANT	01-5082-5710	CO CLERK SATELLITE OFFICE RENEWAL REPAIRS	\$27.58
1/7/2026	88244/2	GC SEALANT	01-5082-5710	CO CLERK SATELLITE OFFICE RENEWAL REPAIRS	\$68.31
1/7/2026	88461/2	JAIL BALL VALVE & GALV NIPPLE	03-5101-3340	JAIL BUILDING REPAIR	\$16.58
1/7/2026	88419/2	JAIL CLOROX WIPES	03-5101-4110	JAIL CUSTODIAL SUPPLIES	\$31.96
1/7/2026	88119/2	JAIL CLOSET RING EXT, DRILL BIT, SCREW EXTRACT, & WAX RING	03-5101-3340	JAIL BUILDING REPAIR	\$44.76
1/7/2026	88187/2	JAIL GREASE GUN PISTOL GRIP & GREASE	03-5101-3340	JAIL BUILDING REPAIR	\$36.97
1/7/2026	88064/2	JAIL MISC HARDWARE, THREAD ADAPTERS, COUPLINGS, & HEX NIPPLE	03-5101-3340	JAIL BUILDING REPAIR	\$59.04
1/7/2026	88411/2	MCC ROOF CEMENT, PATCH FABRIC, WIRE BRUSH, PUTTY KNIFE, & MISC CLEANING SUPPLIES	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE	\$62.52
1/7/2026	88283/2	MN CHARGER	01-5080-3400	MAINTENANCE VEHICLE REPAIRS	\$39.99
1/7/2026	88333/2	PARKS LOCKER ROOM AIR FILTERS	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE	\$13.98
1/7/2026	88258/2	RD CONDUIT	02-6105-4310	ROAD MATERIALS	\$10.99
1/7/2026	87851/2	RD HEX CAP BOLTS	02-6105-3360	ROAD MACH/EQUIP REPAIRS	\$51.99
002201: MAIN STREET HARDWARE, INC					\$887.65

002455: BOBCAT ENTERPRISES, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	W77579	RD BOBCAT MAINTENANCE	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$530.00
002455: BOBCAT ENTERPRISES, INC.						\$530.00

002515: HAWORTH, MEYER & BOLEYN PROFESSIONAL ENGINEERS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	440802	RD PAYNES DEPOT BRIDGE ENGINEERING SERVICES	02-8003-3230	RD PAYNES DEPOT BRIDGE PROJECT ENGINEERING SERVICES		\$14,625.00
002515: HAWORTH, MEYER & BOLEYN PROFESSIONAL ENGINEERS, LLC						\$14,625.00

002634: EDMONDSON PLUMBING & HEATING SUPPLY, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	117724-00	CT BREAKER, BRASS SPUD, SPUD WRENCH, & SPUD/STRAINER WRENCH	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$287.90
1/7/2026	117725-00	CT FLUSH VALVE	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$107.44
002634: EDMONDSON PLUMBING & HEATING SUPPLY, INC.						\$395.34

002933: KENTUCKY COUNTY CLERK ASSOC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	1934	CC 2025 FALL CONFERENCE: SJ	01-5010-5740	CO CLERK TRAINING		\$500.00
002933: KENTUCKY COUNTY CLERK ASSOC.						\$500.00

002975: S&S TIRE TRUCK TIRE CENTER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	3010273426	RD 1-TIRE	02-6105-4810	ROAD UNIFORMS		\$153.52
002975: S&S TIRE TRUCK TIRE CENTER						\$153.52

002983: CALLAWAY PEST CONTROL, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	58994	EMS BS MONTHLY SERVICE	01-5140-5710	AMBULANCE BLDG MAINT		\$58.00
1/7/2026	58994	EMS FOD MONTHLY SERVICE	01-5140-5710	AMBULANCE BLDG MAINT		\$38.00
1/7/2026	58994	EMS MIDWAY MONTHLY SERVICE	01-5140-5710	AMBULANCE BLDG MAINT		\$48.00
1/7/2026	58986	JAIL MONTHLY SERVICE	03-5101-3460	JAIL PEST CONTROL		\$98.00
1/7/2026	58991	SW MONTHLY SERVICE	01-5215-5860	RECYC/SW BLDG MAINT		\$42.00
002983: CALLAWAY PEST CONTROL, INC.						\$284.00

003091: PAYROLL SOLUTIONS, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
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1/7/2026	1042250	PAYROLL CHECK DATE 12-18-25	01-5040-3150	PAYROLL SERVICES		\$536.21
1/7/2026	1045072	PAYROLL CHECK DATE 12-31-25	01-5040-3150	PAYROLL SERVICES		\$523.26
003091: PAYROLL SOLUTIONS, INC						\$1,059.47

003118: FLEET PRIDE, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	130966979	RD REMOTE DUMP VALVE ASSEMBLY	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$746.99
003118: FLEET PRIDE, INC.						\$746.99

003587: BOUND TREE MEDICAL, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	86025465	EMS SINGLE USE BLADES, ENDOTRACHEAL TUBES, & NASOPHARYNGEAL AIRWAYS	01-5140-5500	AMBULANCE MED SUPPLIES		\$901.60
003587: BOUND TREE MEDICAL, LLC						\$901.60

003674: ADVANCED SYSTEMS TECHNOLOGY INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	16680	JAIL CONTROL PANEL UPGRADE: EXISTING DOOR CONTROL SYSTEM, EXISTING HEADEND SMART EQ., SPEAKERS, MICROPHONE, & BATTERY	03-5101-3360	JAIL EQUIP REPAIRS		\$26,980.00
1/7/2026	16622	JAIL DOOR CONTROL COMPUTER EVALUATION DUE TO DROP DAMAGE - WILL NEED REPLACED BOARDS FOR LIGHTING & TV TEMP REWIRED	03-5101-3360	JAIL EQUIP REPAIRS		\$1,324.00
003674: ADVANCED SYSTEMS TECHNOLOGY INC.						\$28,304.00

003725: NEW ERA OF KENTUCKY, INC.-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	12182025	EMS LIQUID ACETAMINOPHEN	01-5140-5500	AMBULANCE MED SUPPLIES		\$18.00
003725: NEW ERA OF KENTUCKY, INC.-1						\$18.00

003890: AMERICAN LEGAL PUBLISHING CORP

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	47908	FC PDF MINUTES CONVERSION	01-5025-3180	FISCAL COURT DATA PROCESSING SERVICES		\$50.00

004009: US BANK

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	164186000	PARK BIENNIAL INTEREST	99-7100-6050	PARK EXPANSION - INTEREST		\$6,712.50
004009: US BANK						\$6,712.50

004264: JOHN DEERE FINANCIAL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	T717955	SW PROPANE LP CYLINDER EXCHANGE	01-5215-4290	RECYC/SW GAS/OIL		\$48.00
1/7/2026	U803394	SW PROPANE LP CYLINDER EXCHANGE	01-5215-4290	RECYC/SW GAS/OIL		\$48.00
004264: JOHN DEERE FINANCIAL						\$96.00

004590: J.P. COOKE COMPANY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	910040	CC POCKET SEAL	01-5010-4450	CO CLERK OFFICE SUPPLIES		\$61.50
004590: J.P. COOKE COMPANY						\$61.50

004845: BUFFALO TRACE VET SERVICES PSC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	88888	AC 4/2025 FLOOD K-9 MEDICAL	30-5205-5490	ANIMAL CONTROL ANIMAL MEDICAL SERVICES - 4/1-4/8/25 FLOOD EVENT		\$103.50
1/7/2026	88329	AC 4/2025 FLOOD K-9 MEDICAL	30-5205-5490	ANIMAL CONTROL ANIMAL MEDICAL SERVICES - 4/1-4/8/25 FLOOD EVENT		\$32.10
1/7/2026	88801	AC K-9 MEDICAL	01-5205-5490	ANIMAL CONTROL MEDICAL SERVICES		\$113.87
1/7/2026	88329	AC K-9 MEDICAL	01-5205-5490	ANIMAL CONTROL MEDICAL SERVICES		\$257.40
1/7/2026	88239	AC K-9 MEDICAL	01-5205-5490	ANIMAL CONTROL MEDICAL SERVICES		\$277.60
1/7/2026	88801	AC RABIES VOUCHER	01-5205-5100	RABIES REIMBURSEMENT		\$55.00
004845: BUFFALO TRACE VET SERVICES PSC						\$839.47

005049: SURAN SYSTEMS, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
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1/7/2026	25480	1A TRIFOLD, INSERT, & SEAL SERVICE FOR 2025 NET PROFIT FORMS	01-5040-5630	TREAS/TAX ADM POSTAGE		\$219.74
005049: SURAN SYSTEMS, INC						\$219.74

005262: KELLWELL FOODS, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	219641	JAIL 1,994 TRAYS SERVED & 59 SACK LUNCHES	03-5101-4250	JAIL FOOD		\$4,411.90
1/7/2026	219745	JAIL 1,995 TRAYS SERVED & 121 SACK LUNCHES	03-5101-4250	JAIL FOOD		\$4,547.29
1/7/2026	219369	JAIL 2,005 TRAYS SERVED & 37 SACK LUNCHES	03-5101-4250	JAIL FOOD		\$4,388.26
1/7/2026	219497	JAIL 2,032 TRAYS SERVED & 56 SACK LUNCHES	03-5101-4250	JAIL FOOD		\$4,487.11
005262: KELLWELL FOODS, INC						\$17,834.56

005355: COMPASS MINERALS AMERICA, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	1585148	RD 118.54 TONS ROAD SALT	02-6105-4710	ROAD SALT		\$13,713.89
1/7/2026	1585070	RD 142.10 TONS ROAD SALT	02-6105-4710	ROAD SALT		\$16,439.55
1/7/2026	1583794	RD 57.65 TONS ROAD SALT	02-6105-4710	ROAD SALT		\$6,669.53
005355: COMPASS MINERALS AMERICA, INC.						\$36,822.97

005400: CHARM -TEX, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	0428841-IN	JAIL INMATE UNDERWEAR	03-5101-4650	JAIL PRISONER CLOTHING		\$37.80
1/7/2026	0428321-IN	JAIL INMATE UNDERWEAR & BOXERS	03-5101-4650	JAIL PRISONER CLOTHING		\$119.60
005400: CHARM -TEX, INC.						\$157.40

005523: WOODFORD OIL COMPANY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	251211115925	AC FUEL	01-5205-4290	ANIMAL CONTROL GAS/OIL		\$81.66
1/7/2026	251219134954	AC FUEL	01-5205-4290	ANIMAL CONTROL GAS/OIL		\$93.44
1/7/2026	251211115925	DES FUEL	08-5135-4290	DES GAS/OIL		\$48.62
1/7/2026	251219134954	DES FUEL	08-5135-4290	DES GAS/OIL		\$66.12
1/7/2026	251211115925	EMS FUEL	01-5140-4290	AMBULANCE GAS/OIL		\$1,011.36

1/7/2026	251219134954	EMS FUEL	01-5140-4290	AMBULANCE GAS/OIL	\$1,027.33
1/7/2026	251211115925	HD FUEL	01-5231-4290	HEALTH DEPT GAS	\$138.30
1/7/2026	251219134954	HD FUEL	01-5231-4290	HEALTH DEPT GAS	\$107.85
1/7/2026	251211115925	JAIL FUEL	03-5101-4290	JAIL GAS/OIL	\$283.63
1/7/2026	251219134954	JAIL FUEL	03-5101-4290	JAIL GAS/OIL	\$206.80
1/7/2026	251211115925	MN FUEL	01-5080-4290	MAINTENANCE GAS/OIL	\$540.22
1/7/2026	251219134954	MN FUEL	01-5080-4290	MAINTENANCE GAS/OIL	\$331.08
1/7/2026	251219134954	P & Z FUEL	01-5070-4290	PLANNING & ZONING GAS/OIL	\$29.16
1/7/2026	251211115925	P&Z FUEL	01-5070-4290	PLANNING & ZONING GAS/OIL	\$56.64
1/7/2026	251211115925	PARKS FUEL	01-5401-4290	PARKS & REC GAS/OIL	\$463.61
1/7/2026	251219134954	PARKS FUEL	01-5401-4290	PARKS & REC GAS/OIL	\$128.06
1/7/2026	251205121659	PVA FUEL	01-5030-4290	PVA GAS/OIL	\$40.12
1/7/2026	251219134954	PVA FUEL	01-5030-4290	PVA GAS/OIL	\$87.33
1/7/2026	251230110445	RD FUEL	02-6105-4290	ROAD GAS/OIL	\$2,376.21
1/7/2026	251205121659	RD FUEL	02-6105-4290	ROAD GAS/OIL	\$702.11
1/7/2026	251223121748	RD FUEL	02-6105-4290	ROAD GAS/OIL	\$1,511.08
1/7/2026	251219134954	RD FUEL	02-6105-4290	ROAD GAS/OIL	\$793.52
1/7/2026	SI-20796	SO 0W20 & 5W30 SYNTHETIC OIL	01-5015-4290	SHERIFF GAS/OIL	\$618.24
1/7/2026	251219134954	SO FUEL	01-5015-4290	SHERIFF GAS/OIL	\$540.60
1/7/2026	251205121659	SO FUEL	01-5015-4290	SHERIFF GAS/OIL	\$974.24
1/7/2026	251205121659	SW FUEL	01-5215-4290	RECYC/SW GAS/OIL	\$476.11
1/7/2026	251211115925	SW FUEL	01-5215-4290	RECYC/SW GAS/OIL	\$28.56
1/7/2026	251219134954	SW FUEL	01-5215-4290	RECYC/SW GAS/OIL	\$593.73

005523: WOODFORD OIL COMPANY \$13,355.73

005589: MMR INVESTMENTS, INC.-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	47892	AC PRINTER CARTRIDGE	01-5205-4450	ANIMAL CONTROL OFFICE SUPPLIES		\$56.99

005589: MMR INVESTMENTS, INC.-1 \$56.99

005751: THE PUBLIC SAFETY STORE, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	237898	EMS UNIFORM BOOTS	01-5140-4810	AMBULANCE UNIFORMS		\$148.00
1/7/2026	237973	EMS UNIFORM BOOTS	01-5140-4810	AMBULANCE UNIFORMS		\$148.00
1/7/2026	236774	EMS UNIFORM BOOTS	01-5140-4810	AMBULANCE UNIFORMS		\$200.00
1/7/2026	237812	EMS UNIFORM JACKET	01-5140-4810	AMBULANCE UNIFORMS		\$60.00
1/7/2026	243323	EMS UNIFORM PANTS	01-5140-4810	AMBULANCE UNIFORMS		\$184.00
1/7/2026	237647	EMS UNIFORM PANTS	01-5140-4810	AMBULANCE UNIFORMS		\$184.00
1/7/2026	232362	EMS UNIFORM PANTS	01-5140-4810	AMBULANCE UNIFORMS		\$82.00
1/7/2026	231711	EMS UNIFORM PANTS, SHIRT, & TACTICAL BELT	01-5140-4810	AMBULANCE UNIFORMS		\$173.99
1/7/2026	237534	EMS UNIFORM SHIRT	01-5140-4810	AMBULANCE UNIFORMS		\$93.98
1/7/2026	233206	EMS UNIFORM SHIRT	01-5140-4810	AMBULANCE UNIFORMS		\$15.00
1/7/2026	236771	EMS UNIFORM SHIRT	01-5140-4810	AMBULANCE UNIFORMS		\$15.00
1/7/2026	234780	EMS UNIFORM SHIRT	01-5140-4810	AMBULANCE UNIFORMS		\$46.99
1/7/2026	238367	EMS UNIFORM SHIRT & CAPS	01-5140-4810	AMBULANCE UNIFORMS		\$370.00
1/7/2026	237005	EMS UNIFORM SHIRT & JACKET	01-5140-4810	AMBULANCE UNIFORMS		\$130.00
1/7/2026	236396	EMS UNIFORM TACTICAL BELT & SHIRT	01-5140-4810	AMBULANCE UNIFORMS		\$60.00
005751: THE PUBLIC SAFETY STORE, LLC						\$1,910.96

005860: CHASE BANK

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	451991940001	ANNEX ANNUAL PRINCIPAL	99-7200-6013	ANNEX (AOC) PRINCIPAL		\$4,938.94
1/7/2026	451991940001	ANNEX BIANNUAL INTEREST	99-7200-6053	ANNEX (AOC) - INTEREST		\$233.25
005860: CHASE BANK						\$5,172.19

005869: HUGHES CANDY & TOBACCO, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	19950	JAIL TRASH BAGS, DISPOSABLE GLOVES, & PAPER TOWELS	03-5101-4110	JAIL CUSTODIAL SUPPLIES		\$444.78
005869: HUGHES CANDY & TOBACCO, INC.						\$444.78

005883: GOVCONNECTION, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
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1/7/2026	77164914	SO 8-MR WRKSTN PRM SUP 1Y	01-5015-7050	SHERIFF COMPUTER/SOFTWARE		\$307.52
005883: GOVCONNECTION, INC.						\$307.52

005886: NETWORK INNOVATION SOLUTIONS CORPORATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	12521	IT 1/2026 MANAGED SERVICES	01-5091-3980	INFORMATION TECHNOLOGY CONTRACTED SERVICES		\$2,855.00
005886: NETWORK INNOVATION SOLUTIONS CORPORATION						\$2,855.00

005889: A-SOLUTIONS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	63178	SO 4-30GAL PRESCRIPTION DISPOSABLE BOXES	01-5015-4450	SHERIFF OFFICE SUPPLIES		\$260.00
005889: A-SOLUTIONS, INC.						\$260.00

005917: ALFRED L. SCHILLER HARDWARE, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	697895	PARKS STADIUM LOCKER ROOM CONCEALED LATCH, HINGE PACK, DOOR HARDWARE SET, DOORS, PILASTER HR STD, & HEADRAIL	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		\$1,293.62
1/7/2026	697935	PARKS STADIUM LOCKER ROOM STALL DOOR	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		\$732.14
005917: ALFRED L. SCHILLER HARDWARE, INC.						\$2,025.76

005982: AIRGAS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	9167814762	EMS MEDICAL OXYGEN	01-5140-5500	AMBULANCE MED SUPPLIES		\$148.65
005982: AIRGAS, INC.						\$148.65

006089: WEX BANK CORPORATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	109690531	EMS FUEL	01-5140-4290	AMBULANCE GAS/OIL		\$935.74
1/7/2026	109690531	SO FUEL	01-5015-4290	SHERIFF GAS/OIL		\$448.94
006089: WEX BANK CORPORATION						\$1,384.68

006142: PERFECTION GROUP, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	SV2044702	CT BOILER #1 & #2 SERVICE REQUEST	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$702.00
006142: PERFECTION GROUP, INC.						\$702.00

006173: JOHNSON CONTROLS US HOLDINGS, LLC-2

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	41981133	SW 1/1-3/31/26 SERVICES	01-5215-5860	RECYC/SW BLDG MAINT		\$721.57
006173: JOHNSON CONTROLS US HOLDINGS, LLC-2						\$721.57

006216: A & M CONSULTANTS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	2025-477	FC TRAINING: LB	01-9100-5690	TRAINING/CONFERENCES		\$260.00
006216: A & M CONSULTANTS, LLC						\$260.00

006242: MWM CONSULTING, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	769	ED 1/2026 SERVICES	01-5075-3090	ECONOMIC DEVELOPMENT		\$1,955.00
006242: MWM CONSULTING, LLC						\$1,955.00

006289: KENTUCKY STATE TREASURER-37

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	55120018	EMS 12/2025 MEDICAID ASSESSMENT FEE	01-5140-9020	MEDICAID ASSESSMENT FEE		\$3,832.00
006289: KENTUCKY STATE TREASURER-37						\$3,832.00

006290: PATRICIA BRIDGES

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	12202025	EMS REIMBURSE UNIFORM BOOTS	01-5140-4810	AMBULANCE UNIFORMS		\$64.99
006290: PATRICIA BRIDGES						\$64.99

006292: GREATAMERICA FINANCIAL SERVICES CORPORATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	40833869	RD MONTHLY COPIER LEASE	02-6103-5430	ROAD LICENSE/SERVICE CONTRACTS		\$88.91

006292: GREATAMERICA FINANCIAL SERVICES CORPORATION **\$88.91**

006348: KENNETH TILGHMAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	12232025	GC LAWN FERTILIZER	01-5082-5710	CO CLERK SATELLITE OFFICE RENEWAL REPAIRS		\$58.30
						006348: KENNETH TILGHMAN
						\$58.30

006352: VISA-2 (STOCK YARDS BANK)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	GUNSHOP @ CENTERFIRE	SO 9MM AMMUNITION	01-5015-5740	SHERIFF TRAINING		\$89.99
1/7/2026	POS 50858 USPS 545	SO POSTAGE FOR 1-FIRST CLASS LARGE ENVELOPE	01-5015-5630	SHERIFF POSTAGE		\$3.00
1/7/2026	USPS 185	SO POSTAGE FOR 2-FIRST CLASS LARGE ENVELOPES	01-5015-5630	SHERIFF POSTAGE		\$9.18
						006352: VISA-2 (STOCK YARDS BANK)
						\$102.17

006444: ODP BUSINESS SOLUTIONS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	450850381001	SW CALENDAR	01-5215-4450	RECYC/SW OFFICE SUPPLIES		\$30.49
1/7/2026	450850382001	SW DESK PADS	01-5215-4450	RECYC/SW OFFICE SUPPLIES		\$15.34
1/7/2026	448969831001	SW FACIAL TISSUE	01-5215-4450	RECYC/SW OFFICE SUPPLIES		\$90.10
1/7/2026	450850223001	SW MECH PENCIL	01-5215-4450	RECYC/SW OFFICE SUPPLIES		\$20.27
						006444: ODP BUSINESS SOLUTIONS, LLC
						\$156.20

006486: MATTHEW PARKS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	INV1612	RD SNOW REMOVAL 12/11-12/12/25 10:30PM-11:00PM 2-MEN WORKING W/1-TRUCK & 1-SKID STEER	02-6105-5850	ROAD ROADSIDE MAINTENANCE/SNOW REMOVAL		\$3,125.00
						006486: MATTHEW PARKS
						\$3,125.00

006503: PENN CARE, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
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1/7/2026	M149515.01	EMS DEFIBRILLATOR ELECTRODE ZOLL CPR STAT-PADZ, HVP MULTI- FUNCTION	01-5140-5500	AMBULANCE MED SUPPLIES		\$104.92
					006503: PENN CARE, INC.	\$104.92

006684: AECOM TECHNICAL SERVICES, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	2001098576	BIG SINK SIDEWALK PROJECT SERVICES FOR 8/30/25-12/24/25	07-8099-7311	BIG SINK SIDEWALK PROJECT (TAP GRANT)		\$58,056.72
					006684: AECOM TECHNICAL SERVICES, INC.	\$58,056.72

006856: REBECCA WILSON-2

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026		TR/TA 12/2025 SERVICES	01-5040-1050	TREAS/TAX ADMIN CONTRACTOR		\$2,287.50
					006856: REBECCA WILSON-2	\$2,287.50

006865: SHIVER SECURITY SYSTEMS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	7582059	JH 1/2026 SERVICES: HS	01-5435-5880	JOUETT HOUSE MAINT EQUIP/REPAIRS		\$62.83
1/7/2026	7582059	JH 1/2026 SERVICES: VC	01-5435-5880	JOUETT HOUSE MAINT EQUIP/REPAIRS		\$71.22
					006865: SHIVER SECURITY SYSTEMS, INC.	\$134.05

006878: BAKER PRODUCTIONS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	475	IT LIVE STREAMING SUPPORT FOR 12/2025 F. CT. MTGS.	01-5091-3980	INFORMATION TECHNOLOGY CONTRACTED SERVICES		\$400.00
					006878: BAKER PRODUCTIONS, LLC	\$400.00

006892: LINDA DEROSSETT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026		JH 12/2025 SERVICES MINUS MEDICAL PREMIUM	01-5435-1060	JOUETT HOUSE SITE EXECUTIVE DIRECTOR SALARY		\$3,441.56
					006892: LINDA DEROSSETT	\$3,441.56

007046: TMA LASER GROUP, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	35427	JAIL TONER CARTRIDGES	03-5101-4450	JAIL OFFICE SUPPLIES		\$699.98
				007046: TMA LASER GROUP, INC.		\$699.98

007079: SUCTION STOW COMPANY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	000209	EMS SUCTION STOW	01-5140-5500	AMBULANCE MED SUPPLIES		\$85.00
				007079: SUCTION STOW COMPANY		\$85.00

007081: JOSH IVERSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	11292025	EMS REIMBURSE 2025 EMS CLINICIAN RENEWAL	01-5140-5740	AMBULANCE TRAINING		\$25.00
				007081: JOSH IVERSON		\$25.00

007082: TIMOTHY TAYLOR

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	12102025	JAIL REIMBURSE UNIFORM SHIRTS	03-5101-4810	JAIL STAFF UNIFORMS		\$110.00
				007082: TIMOTHY TAYLOR		\$110.00

007083: TRINET HR II-A, INC. (1099-G)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	34184	TA REFUND OCC TAX YEAR 2018	01-5040-5670	TREAS/TAX ADM REFUNDS		\$83.00
				007083: TRINET HR II-A, INC. (1099-G)		\$83.00

007084: MOLLY DAWSON (1099-G)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	90506	TA REFUND OCC TAX YEAR 2024	01-5040-5670	TREAS/TAX ADM REFUNDS		\$283.73
				007084: MOLLY DAWSON (1099-G)		\$283.73

03518A: GENUINE PARTS COMPANY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
1/7/2026	248216	EMS BUTT CONNECTOR, HEADLIGHT, & BLISTER PACK CAPSULES	01-5140-3400	AMBULANCE VEHICLE REPAIRS		\$33.33

1/7/2026	248213	EMS OIL FILTER & FUEL FILTER	01-5140-3400	AMBULANCE VEHICLE REPAIRS	\$107.72
1/7/2026	247990	EMS OIL FILTER, FUEL FILTER, & AIR FILTER	01-5140-3400	AMBULANCE VEHICLE REPAIRS	\$90.94
1/7/2026	248207	MN HVAC BLEND DOOR ACTUATOR	01-5080-3400	MAINTENANCE VEHICLE REPAIRS	\$36.63
1/7/2026	248005	RD CAR WASH	02-6105-3360	ROAD MACH/EQUIP REPAIRS	\$9.99
1/7/2026	247928	RD EXHAUST CLAMP	02-6105-3360	ROAD MACH/EQUIP REPAIRS	\$21.59
1/7/2026	247939	RD HYDRAULIC HOSE	02-6105-3360	ROAD MACH/EQUIP REPAIRS	\$874.50
1/7/2026	247937	RD HYDRAULIC HOSE FITTINGS	02-6105-3360	ROAD MACH/EQUIP REPAIRS	\$193.94
1/7/2026	248241	RD MAXX80 TIRE CHANGER	02-6105-7210	ROAD MAINT EQUIP	\$9,999.00
				03518A: GENUINE PARTS COMPANY	\$11,367.64
				Grand Total	\$1,051,526.16

TRANSFERS

1-13-2026

EXPENDITURES:

FROM: 01-9200-9990	GENERAL RESERVE FOR TRANSFER	\$	82,072.99
TO: 01-5075-3040	ED Yokohama Project Appraisal Services	\$	1,500.00
TO: 01-5075-5020	ED Yokohama Project Inspections	\$	4,525.00
TO: 01-5075-7420	ED Yokohama Project Earnest Money	\$	33,333.33
TO: 01-5105-7510	POLICE Capital Projects & Equipment	\$	14,084.66
TO: 01-5401-5070	Parks & Recreation	\$	5,600.00
TO: 01-9300-9990	General Reserve For Transfer To Other Funds	\$	8,200.00
TO: 01-9300-9990	General Reserve For Transfer To Other Funds	\$	205.00
TO: 01-9300-9990	General Reserve For Transfer To Other Funds	\$	14,625.00
GENERAL RESERVE FOR TRANSFER			
FROM: 01-9300-9990	TO OTHER FUNDS	\$	8,200.00
TO: 02-9200-9990	RD Reserve for Transfer	\$	8,200.00
RD RESERVE FOR TRANSFER			
FROM: 02-9200-9990	RD RESERVE FOR TRANSFER	\$	8,200.00
TO: 02-6103-3340	RD Maintenance & Repair	\$	8,200.00
GENERAL RESERVE FOR TRANSFER			
FROM: 01-9300-9990	TO OTHER FUNDS	\$	2,205.00
TO: 02-9200-9990	RD Reserve for Transfer	\$	2,205.00
RD RESERVE FOR TRANSFER			
FROM: 02-9200-9990	RD RESERVE FOR TRANSFER	\$	2,205.00
TO: 02-6105-5850	RD Roadside Maintenance/Snow Removal	\$	2,205.00
GENERAL RESERVE FOR TRANSFER			
FROM: 01-9300-9990	TO OTHER FUNDS	\$	14,625.00
TO: 02-9200-9990	RD Reserve for Transfer	\$	14,625.00
RD RESERVE FOR TRANSFER			
FROM: 02-9200-9990	RD RESERVE FOR TRANSFER	\$	14,625.00
TO: 02-8003-3230	RD Paynes Depot Bridge Project Engineering Services	\$	14,625.00
JAIL BUILDING REPAIR			
FROM: 03-5101-3340	JAIL BUILDING REPAIR	\$	12,190.69
TO: 03-5101-3360	JAIL Equipment Repair	\$	12,190.69
FLOOD RESERVE FOR TRANSFER			
FROM: 30-9200-9990	FLOOD RESERVE FOR TRANSFER	\$	135.60
TO: 30-5205-5490	AC Medical Services - 4/1-4/8/25 Flood Event	\$	135.60
SO ASSET FORFEITURE RESERVE FOR			
FROM: 75-9200-9990	TRANSFER	\$	59,707.00
TO: 75-5015-7230	SO Asset Forfeiture New Vehicle	\$	59,707.00

Date 1/8/2026

TRANSFERS

12-31-2025

EXPENDITURES:

FROM: 01-9200-9990	GENERAL RESERVE FOR TRANSFER	\$	30,670.87
TO: 01-5010-1030	CC Deputies	\$	21,973.42
TO: 01-5025-5730	FC Telephone	\$	784.95
TO: 01-5121-3150	Fire Protection (Hydrants)	\$	1,200.00
TO: 01-9300-9990	General Reserve For Transfer To Other Funds	\$	6,712.50
GENERAL RESERVE FOR TRANSFER			
FROM: 01-9300-9990	TO OTHER FUNDS	\$	6,712.50
TO: 99-9200-9990	Debt Services Reserve for Transfer	\$	6,712.50
DEBT SERVICES RESERVE FOR			
FROM: 99-9200-9990	TRANSFER	\$	6,712.50
TO: 99-7100-6050	Park Expansion - Interest	\$	6,712.50
FROM: 01-5010-2030	CC HEALTH/LIFE/DENTAL	\$	1,017.99
TO: 01-5010-2010	CC Social Security	\$	1,017.99
FROM: 01-5010-2030	CC HEALTH/LIFE/DENTAL	\$	315.98
TO: 01-5010-2020	CC Retirement	\$	315.98
FROM: 01-5015-2090	SO WORKERS COMP	\$	933.74
TO: 01-5015-1780	SO Overtime	\$	933.74
FROM: 01-5015-2090	SO WORKERS COMP	\$	1,635.16
TO: 01-5015-1810	SO Incentive Pay	\$	1,635.16

Customer: Woodford County

Fiscal Court

103 S. Main St., Ste. 200
 Versailles
 Kentucky
 United States
 40383

Drew Chandler

dchandler@woodfordcountyky.gov

Drew Chandler

dchandler@woodfordcountyky.gov

ACCOUNT NUMBER

SUBSCRIPTION START DATE January 01, 2026

SUBSCRIPTION END DATE December 31, 2026

ORDER VALID UNTIL December 31, 2025

PAYMENT TERMS Net 15

BILLING FREQUENCY Annual

CURRENCY USD

Order Number OD-207772

Total \$420.00

Plus applicable taxes. Includes



CLOUD
COMMANDER



N-CENTRAL



N-SIGHT



TAKE
CONTROL



COVE DATA
PROTECTION



MAIL
ASSURE



EDR



RISK
INTELLIGENCE



**MSP
MANAGER**



PASSPORTAL

NEW SUBSCRIPTION

MSP Manager - Annual	QTY	UNIT PRICE	DISCOUNT	CHARGED PRICE	PAYABLE
Technician License	1	648.00	35.19%	420.00	420.00
				Subtotal	\$420.00

PRODUCT ALLOCATIONS



TERMS AND CONDITIONS

This Sales Order is effective as of the Subscription Start Date listed above. The terms and conditions that govern Your purchase and use of N-able Services include:

- 1) This and any other Sales Orders;
- 2) N-able's invoices to You;
- 3) The Services are provided and will be governed by the following agreements, which are incorporated herein by reference as of the date of this Sales Order. By signing below, you represent and warrant that you have reviewed the listed terms and agree to them. The Services are not available under different or altered terms (including, without limitation, terms that may be present on your purchase order), so do not sign this Sales Order if you have not reviewed and do not agree to these terms: current versions of the following agreements as applicable to your Services, all located at
 - A. Software Services Agreement ("SSA") (located at <https://www.n-able.com/legal/software-services-agreement>)
 - B. End User License Agreement ("EULA") (located at <https://www.n-able.com/legal/end-user-license-agreement>); and
 - C. Software Support and Maintenance Terms and Conditions (located at <https://www.n-able.com/legal/support-and-maintenance-agreement>).
- 4) If you have purchased N-hanced Services, the N-hanced Services Statement of Work (located at [N-hanced Services Standard SOW](#)).
- 5) Data Processing Addendum (located at <https://www.n-able.com/legal/data-processing-addendum>)
- 6) Privacy Statement (located at <https://www.n-able.com/wp-content/uploads/resources/legal/privacy-statement.pdf>)

The agreements listed above are collectively referred to herein as the "Agreement." All terms not defined herein have the same definitions in the SSA, and if any term is defined in both this Sales Order and the SSA, the definition herein shall control.

The Agreement shall commence on the Subscription Start Date and shall end on the Subscription End Date listed above.

The prices in this Sales Order represent either the monthly or annual, recurring, minimum charge, as identified above, that You will incur. Unless otherwise indicated on this Sales Order, fees for services utilized shall be at N-able's then-standard rates at the time of invoice. Additional charges for product usage will be calculated monthly based on actual measured usage at your negotiated charge price.

You authorize N-able to charge the payment method You provide to us for all fees listed herein and in any other Sales Order and renewals. You are responsible for all fees listed in all Sales Orders and renewals of the same, and all payments pursuant to any Sales Orders are non-refundable.

N-able may increase pricing at the end of Your Term. If Your Term is other than month-to-month, the following terms apply; Subsequent Sales Orders will be coterminous. Sales Orders will automatically renew for one (1) year following the Subscription End Date, unless otherwise properly terminated. You may only terminate this Agreement by completing a cancellation request through [N-ableMe](#) at least thirty (30) days prior to the Subscription End Date listed on the relevant Sales Order(s). Only cancellations through [N-ableMe](#) will be considered valid. If You do not terminate in accordance with this Section at least thirty (30) days prior to the Subscription End Date, the Services and/or the Sales Order is subject to a price increase as set forth in the Agreement.

If you are on a month-to-month commitment. Your agreement will automatically renew each month with any applicable price increases unless terminated in accordance with the SSA.

ADDITIONAL TERMS AND CONDITIONS

This is a committed contract. Section 5.2a of the SSA and EULA does not apply. Your Subscription Period starts on the "Subscription Start Date" and ends on the "Subscription End Date" fields located on the header of this Sales Order

Woodford County Fiscal Court

Per: _____

Date: _____

I have authority to bind the Corporation and I understand and agree that this Sales Order automatically renews unless canceled as set forth above.

Order

under # 7118736-002

Customer: COUNTY OF WOODFORD
Bill To: WOODFORD COUNTY
FISCAL COURT
200
103 S MAIN ST STE
VERSAILLES, KY 40383-1249



Order Summary

Agreement	Pricing	Payment
Order Pricing Date 12/6/2025 Issued per Xerox agreement # 7118736 Addenda / Attachments to this Order • None	Total for this Order Net Monthly Minimum Charge \$95.62 Additional to Monthly Minimum Charge Impression Charges See Meter Pricing Plan	Taxing Information Tax ID # ST037218

Authorized Signature

<p>Your signature indicates your agreement to the items and pricing in this Order.</p> <p>Signer: _____ Phone: 859-873-3170</p> <p>Customer Authorized Signature: _____ Date: _____</p>	<p>Thank You for your business! This agreement is proudly presented by Xerox and Gaston Varela 502-314-4199 For information on your Xerox Account, Please see your Sales Representative</p>
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Order

under # 7118736-002



Xerox Equipment & Software Added		Meter Pricing Plan						
Item	Description	Meter	Monthly Impressions in Plan	Pool Identifier	Additional Impression Charge	Plan Features	Modification to Prior Pricing	Owner
1.	C7125S (XEROX C7125 STAND)	1: Black and White Impressions	0	N/A	\$0.0061	- 60 months - Monthly Meter Reconciliation - Fixed Price - Consumable Supplies Included	N	XRX
		2: Color Impressions	0	N/A	\$0.0401			

Order Addenda

The Services and Products identified in this Order ("MSO") are subject solely to the terms of either (1) the identified Managed Services Agreement ("MSA") under which this MSO is issued, its addenda, attachments and exhibits, the addenda/attachments of the MSO and the Statement(s) of Work issued under this MSO or (2) to the terms of Xerox's standard form MSA, its addenda, attachments and exhibits, the addenda/attachments of the MSO or the Statement(s) of Work to the extent the subject matter relating to the Services and Products identified on this MSO is not addressed in the identified MSA or MSO.

END USER LICENSE AGREEMENT: If the Xerox brand Products acquired include B Series (model Bxxx), C Series (model Cxxx) AltaLink, PrimeLink and/or VersaLink Products, the terms and conditions of the End User License Agreement located at <https://www.xerox.com/product-eula> shall apply.