

Woodford County Fiscal Court

Regular Meeting 2nd Floor Court Room Tuesday, May 12, 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 APRIL 28 2026 CRA PUBLIC HEARING.PDF](#)
[MINUTES APRIL 28 2026.PDF](#)

5. Reports

5.a. BMX Presentation

Documents:

[BMX FINAL.PDF](#)

5.b. Treasurer

5.c. Emergency Management

- Modified EMP Contract

Documents:

[MODIFIED EMP CONTRACT.PDF](#)

6. General Orders And Unfinished Business

6.a. Board Appointments

6.b. Claims

Documents:

[5-12-2026 BILL LIST.PDF](#)

6.c. Transfers

Documents:

[5-12-2026 TRANSFER LIST.PDF](#)

6.d. Personnel Order

6.e. Opioid Abatement Fund Request

- Substance Abuse Community Opioid Abatement Resource Specialist

7. New Business

7.a. Section 125 Plan And Flexible Spending Account Renewal

Documents:

[SECTION 125 PLAN AND FLEXIBLE SPENDING ACCOUNT.PDF](#)

7.b. AOC Facilities Reimbursement Lease Agreement

Documents:

[WOODFORD ANNEX.PDF](#)
[WOODFORD COURTHOUSE.PDF](#)

7.c. Sheriff's Office

- Franchise Settlement May 2025 - April 2026

Documents:

[SO FRANCHISE TAX SETTLEMENT.PDF](#)

7.d. South Woodford Water District

- Water Tower Property

8. Announcements

8.a. Magistrates

8.b. County Attorney

8.c. Judge/Executive

9. Adjournment

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

WOODFORD COUNTY FISCAL COURT

**BUDGET HEARING REGARDING PROPOSED USE OF COUNTY ROAD AID (CRA)
FUNDS FOR FY 2026-2027**

SPECIAL MEETING OF THE WOODFORD COUNTY FISCAL COURT: Woodford County Courthouse, Tuesday April 28, 2026, at 5:00 PM

PRESIDING: James Kay, Woodford County Judge/Executive

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

Judge/Executive Kay opened the public hearing to discuss the proposed use of County Road Aid (CRA) funds for FY 2026-2027.

County Road Supervisor, Scott Dean, and Executive Administrator, Gayle Smith, gave a report on the recommendations for the use of CRA funds in the 2026-2027 budget. (**Attachment**)

The following constituent made public comment:

- Linda Popp

The following Magistrate made public comment:

- Larry Blackford

In the absence of any further public comment, Judge/Executive Kay closed the public hearing.

JAMES KAY
JUDGE/EXECUTIVE

ATTEST:

Jordan Molla-Coyle, Clerk

FISCAL COURT REGULAR MEETING: Woodford County Courthouse
Tuesday, April 28, 2026, at 5:30 p.m.

PRESIDING: James Kay, Woodford County Judge/Executive

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

PUBLIC COMMENT

Tony Hardin, with Journey Church shared some information about upcoming events at the church for the local mission trip.

APPROVAL OF MINUTES

Judge/Executive Kay called for any additions, corrections, or amendments to the minutes of the Regular Meeting of April 14, 2026. Hearing none, these minutes stood approved as presented.

COMMITTEE REPORTS

The Budget and Finance Committee met prior to the Regular Meeting, April 28, 2026, with all members in attendance and worked on the Fiscal Year 2026–2027 Woodford County Fiscal Court budget.

The proposed budget calendar was presented as follows:

- The preliminary Fiscal Court budget will be released on Friday, May 1.
- A Committee of the Whole meeting will be held on Tuesday, May 12, to review the budget.
- On Tuesday, May 26, the fourth Tuesday in May, the Committee of the Whole will convene and the first reading of the Fiscal Year 2026–2027 budget will take place.
- The second reading of the budget is scheduled for Tuesday, June 23, provided everything proceeds as planned.

It was also noted that the budget presentation is progressing well and that Woodford County remains in a strong financial position due to responsible financial management of county funds and tax dollars. The first item addressed by the Budget and Finance Committee was the Industrial Revenue Bond (IRB) presentation from Castle & Key. The committee received a presentation from Castle & Key and its counsel, Tim Eifler, and discussed Ordinance 2026-03 in detail. The committee also heard from the Fire District and its counsel. Following discussion, the committee voted to recommend to the full Fiscal Court the first reading of Ordinance 2026-03 approving the IRB. The recommendation was approved by the committee with one nay vote.

Proposed First Reading of Ordinance 2026-03 – IRB Castle and Key

1. A motion was made by Liles Taylor and seconded by John Gentry to have the first reading of Ordinance 2026-03 authorizing the issuance of Industrial Building Revenue Bonds in an aggregate principal amount not to exceed \$90,000,000, designated as the County of Woodford, Kentucky Industrial Building Revenue Bonds, Series 2026 (Castle and Key Distillery Project), for the purpose of financing an industrial building project; approving and authorizing the execution and delivery of (A) a Lease Agreement between the County, as lessor, and Peristyle, LLC, as lessee, (B) a Bond Purchase Agreement providing for the issuance, sale, and delivery of the Bonds through a negotiated sale, and (C) related documents; and taking other related actions.

**VOTING AYE: Taylor, Gentry, Carl, Downey,
Blackford**

VOTING NAY: Varner, Gill, Brown

MOTION CARRIED

The committee heard a presentation from the Versailles Police Department presented by Chief Rob Young.

Regarding department budgets, the committee received presentations and materials for the Emergency Management budget, the Public Safety budget, and the Information Technology budget.

The committee also considered the County Road Aid Cooperative Program Agreement as recommended. In addition, the committee reviewed rebids for fuel and fluids for the Road Department.

The committee then heard discussion regarding ambulance bids. Director Bailey reported that permission had previously been granted to solicit bids for replacement ambulances intended to replace aging units in the fleet. Five bids were sent out and five bids were received, which was noted as the first time in several years that all invited vendors responded, despite industry-wide manufacturing and delivery delays. After review of the submitted bids, Atlantic Emergency Solutions submitted a bid in the amount of \$317,458. The recommendation to accept this bid was based primarily on the projected delivery timeline, with the vehicle expected to be available in December 2026 or January 2027. Other bids were described as competitive and well-prepared but estimated delivery timelines ranged from two and a half to three years. It was also noted that the lowest bid amount was submitted by Penn Care; however, that vehicle was identified as a demo unit that did not meet bid specifications and was therefore disqualified from consideration. The committee requested approval to accept the bid from Atlantic Emergency Solutions and authorize the Judge/Executive to sign any and all documents necessary to proceed with the purchase process.

The Budget and Finance Committee also discussed the need to establish and approve the salaries for constitutional officers and their deputies for the upcoming fiscal year.

Ag Extension District Budget FY 2026-2027

2. A motion was made by Darrell Varner and seconded by Jackie Brown to accept into the records Ag. Extension District's Budget for FY 2026-2027 as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

County Road Aid Agreement and Resolution 2026-07

3. A motion was made by Liles Taylor and seconded by Kelly Carl to approve the County Road Aid Agreement between KYTC and the Woodford County Fiscal Court in the amount of \$705,613.28 as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

4. A motion was made by Liles Taylor and seconded by John Gentry to adopt Resolution 2026-07 approving the execution of a County Road Aid Agreement between KYTC and the Woodford County Fiscal Court. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Road Department Fuel and Fluids Rebid

5. A motion was made by Kelly Carl and seconded by Liles Taylor to accept the bid from Woodford Oil for fuel as recommended by the Road Supervisor and Budget and Finance Committee. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

6. A motion was made by Kelly Carl and seconded by John Gentry to accept the bid from Woodford Oil for motor oil and other road fluids as recommended by the Road Supervisor and Budget and Finance Committee. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Ambulance Bids

7. A motion was made by Jackie Brown and seconded by Larry Blackford to accept the bid from Atlantic Emergency Solutions in the amount of \$317,458.00 for a new F550 4x4 ambulance to be paid out of the FY 2026-2027 budget. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

8. A motion was made by Jackie Brown and seconded by Liles Taylor to authorize the Judge/Executive to sign a purchase agreement for the new ambulance contingent upon final review from the County Attorney. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Constitutional Officer/Deputy Salaries

9. A motion was made by John Gentry and seconded by Darrell Varner to set the Assistant County Attorney's salaries in accordance with the salary increase as submitted in the budget. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

10. A motion was made by Darrell Varner and seconded by Mary Ann Gill to set the Coroner Deputy salaries in accordance with the salary increase as submitted in the budget. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

11. A motion was made by John Gentry and seconded by William Downey to set the Coroner's salary and County Attorney's salary in accordance with the cost-of-living increase of 2.7% as submitted in the budget.

VOTING AYE: All Present

MOTION CARRIED

12. A motion was made by John Gentry and seconded by Liles Taylor to set the Magistrate's salary in accordance with the CPI cost-of-living increase of 2.7% for the FY 2026-2027 budget.

VOTING AYE: All Present

MOTION CARRIED

REPORTS

Treasurer, Melody Traugott – Treasurer Traugott provided a report of the financial status through April 24, 2026, with a total cash amount of \$19,693,117.52, less ARPA restricted funds of \$3,662,145.91, less Sheriff asset forfeiture funds of \$663,901.56, less County Clerk storage fees of \$41,035.65, less opioid settlement funds of \$407,692.00, less payroll \$363,708.67, leaving an adjusted money market checking account balance of \$14,554,663.73.

EMS Director, Freeman Bailey

13. A motion was made by Liles Taylor and seconded by Mary Ann Gill to approve the Service Agreement between L4 Security Group and the Woodford County EMS for MBEMS EMS background checks and authorize the Judge/Executive to sign same. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

14. A motion was made by Darrell Varner and seconded by Liles Taylor to ratify the April 17, 2026, email approval for the 911 billing service agreement for the merchant account as recommended by the EMS Director. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

As part of the reports section of the meeting, representatives from the Woodford County Heritage Committee were recognized. Those present included President Sherry Springgate, Missy Wood, former committee president Debbie Adams, Shirley Rouse, and Thomas Adams. It was announced that Linda DeRosset, Executive Director of the Jack Jouett House, had resigned following injuries sustained in a car accident. Appreciation was expressed for her service and contributions to the organization. The Heritage Committee reported that its executive committee had met and unanimously recommended Durban Tinsley to fulfill the remainder of the director's contract on an interim basis for the current year. The committee noted that Tinsley currently serves as secretary of the executive committee and previously interned at the Jack Jouett House. Mr. Tinsley addressed the Fiscal Court and shared his background in public history and museum operations, including experience with the Mary Todd Lincoln House, Lex History, and Waveland State Historic Site. He expressed his enthusiasm for supporting the

upcoming America 250 celebrations and highlighted the historic role of Jack Jouett in warning Virginia leaders, including Thomas Jefferson, during the Revolutionary War.

Independent Contractor Agreement – Jack Jouett House

15. A motion was made by Mary Ann Gill and seconded by Darrell Varner to approve the Judge/Executive negotiating a contract with Durbin Tinsley for the interim director position for the remainder of an unexpired term set to expire September 24, 2026. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

County Clerk, Sandra V. Jones

16. A motion was made by Jackie Brown and seconded by Kelly Carl to approve the quarterly report for the County Clerk's office for the quarter ending March 31, 2026, and authorize the Judge/Executive to sign any and all documents related thereto. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Motor Vehicle and Boat Bill for County Clerk

17. A motion was made by John Gentry and seconded by Kelly Carl to approve the claim from the County Clerk for motor vehicle and boat for 2026 in the amount of \$5,017.35 as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Emergency Management Director, Drew Chandler - Director Chandler provided an update on the recent storm event, noting widespread vegetative debris across the county, with significant impact north Woodford County. Damage assessments were shared with the National Weather Service, including observations of twisted and broken trees, and a possible storm damage team may be deployed. Utility outages peaked at approximately 11,000 customers and have since been reduced to about 201, with most areas, including Midway, restored. No formal property damage reports had been received, and residents were reminded that most repairs are the responsibility of property owners. The Health Department also provided food safety guidance related to extended outages. Officials noted additional overnight storm potential but no indication of a federal disaster declaration at this time. Appreciation was expressed for response efforts from county departments and utility partners.

Director Chandler also presented the Emergency Management Performance Grant (EMPG) agreement for the 2025 cycle, totaling \$274,189.

Director Chandler reported that the USDA agreement has not yet been countersigned, though it is expected soon. Environmental reviews for 13 properties have been completed, and appraisals are in hand or nearly complete. Once the agreement is finalized, the county will proceed with title work and await USDA approval to begin making offers to property owners.

EMPG Agreement

18. A motion was made by Jackie Brown and seconded by Kelly Carl to approve the Emergency Management Performance Grant Contract for the 2025 cycle as presented and authorize the Judge/Executive to sign any and all documents related thereto. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

GENERAL ORDERS AND UNFINISHED BUSINESS

Board Appointments

19. A motion was made by Liles Taylor and seconded by Jackie Brown to appoint Jan Clark to the Board of Ethics for a three-year term set to expire April 30, 2029. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Claims

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

20. A motion was made by Mary Ann Gill and seconded by Jackie Brown to approve the claim from L&W Emergency Services Equipment in the amount of \$4,333.00 for the Sheriff's Office using asset forfeiture funds. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Transfers

21. A motion was made by Jackie Brown and seconded by Darrell Varner to approve the transfers as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Personnel Order

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

VOTING AYE: All Present

MOTION CARRIED

Big Sink Sidewalk Project

23. A motion was made by Darrell Varner and seconded by Liles Taylor to approve the claim from AECOM in the amount of \$7,257.09 for engineering services for the Big Sink Sidewalk Project as presented and authorize the Judge/Executive to sign same. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Millville Water Line Project – No action taken at this time.

Additional Article VII Revisions – No action taken at this time.

Opioid Abatement Fund Request – No action taken at this time.

NEW BUSINESS

Annual Purchase Order Designees

24. A motion was made by Jackie Brown and seconded by Liles Taylor to approve and authorize the Judge/Executive to sign the annual list of authorized designees for issuance of purchase orders as presented for FY 2026-2027. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Annual Standing Order

25. A motion was made by Mary Ann Gill and seconded by Kelly Carl to approve and authorize the Judge/Executive to sign the Annual Standing Order as presented for FY 2026-2027. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Non-Public School Children Bus Transportation Contract 2027-2026

26. A motion was- made by Mary Ann Gill and seconded by William Downey to approve the contract between the Woodford County Board of Education and the Woodford County Fiscal Court for the transportation of non-public school children for school year 2026-2027 pursuant to KRS 158.110 contingent upon approval from the school board as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Adjournment

With no objection, the meeting adjourned at 6:37 p.m.

JAMES KAY
JUDGE/EXECUTIVE

ATTEST: _____
Jordan Molla-Coyle, Fiscal Court Clerk

ABA

THE AMERICAN BICYCLE ASSOCIATION

NEW FACILITY GUIDE

VERSAILLES  WOODFORD
PARKS & RECREATION



Bluegrass Berms Composite Team



Our Board of Directors



Jeb Gorham



Ben Marisco



Alex Saint Denis



Seth Saint Denis



Brad Davis



Brian Fox



Grey Gorham - BGB Rider Representative

Connect With Us



The Bluegrass Berms Composite Team is a non-profit (501(c)3) and member of The Kentucky Interscholastic Cycling League (KICL), National Interscholastic Cycling Association (NICA) and USA Cycling. Central Kentucky BMX and Bluegrass Sports Syndicate are under the BGB portfolio.

Bluegrass Berm's mission is to provide Central Kentucky's youth with high quality, low-risk and fun cycling and sport performance programs - Exposing students to the opportunity to build strong mind, body, and character.

The goals of the organization are to:

- Establish and promote a culture of inclusiveness where youth can participate in the sport of cycling at all levels
- Support local and regional cycling organizations as they promote the sport, build and steward trail systems/facilities
- Improve community health by getting people to participate in cycling as a lifelong activity

www.bluegrassberms.org
www.centrankentuckybmx.org
[@bluegrassberms](https://www.instagram.com/bluegrassberms)





WOODFORD COUNTY

Falling Springs Center BMX

SIZE: 4.5 Acres

FACILITY TYPE

Goal: Phase 3

Initial design / construction:
Phase 1/2 level traditional racing
facility.

ESTIMATED COST

Phase 1: \$100k - \$500k

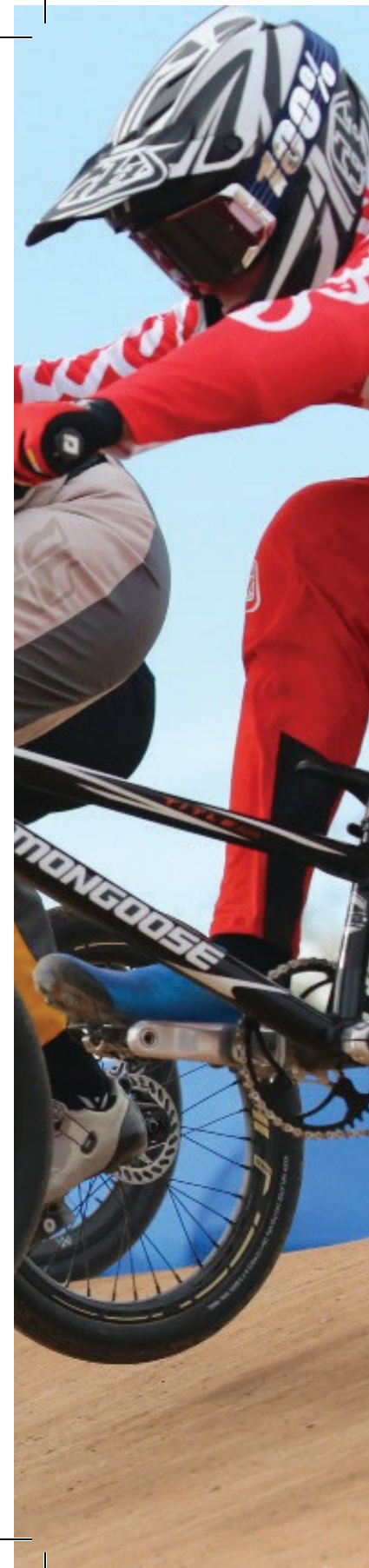
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- 3 Space Requirements
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ernment Supported



From
OWNERS PRESENTATION &
SCHEDULE SERVICES FACILITY
FROM RAMPMENT

the ABA family of companies will guide
every step of the way.



FLOW CHART

THE SIX MAJOR MILESTONES

1. Education and Support - From educating local advocates on how to build a Phase 1 facility on their own, to city council presentations we will walk you through it.
2. Location - A location is a must have. Private property, an earmarked corner of a park, or an entirely new development, without a location the project isn't real.
3. Funding - Funding can be private, donations, in-kind donations, public or any combination thereof, funding doesn't happen without a location.
4. Design - From all dirt facilities with no permits required to full design, architecture and engineering, we can walk you through the process with our approved partners.
5. Build - Are we building from a materials checklist or construction documents? Either way we will guide the process and the track build.
6. Open - We will provide operational training so you can launch a successful program.

TURNKEY BMX FACILITIES DESIGN BUILD - RACING /
FREESTYLE / PUMP

Our team also provides Landscape, Architectural and Engineering Services for BMX facilities, Construction Services for the BMX Racing Track and starting hill/ gate, and Operations & Sanctioned Events Activation.



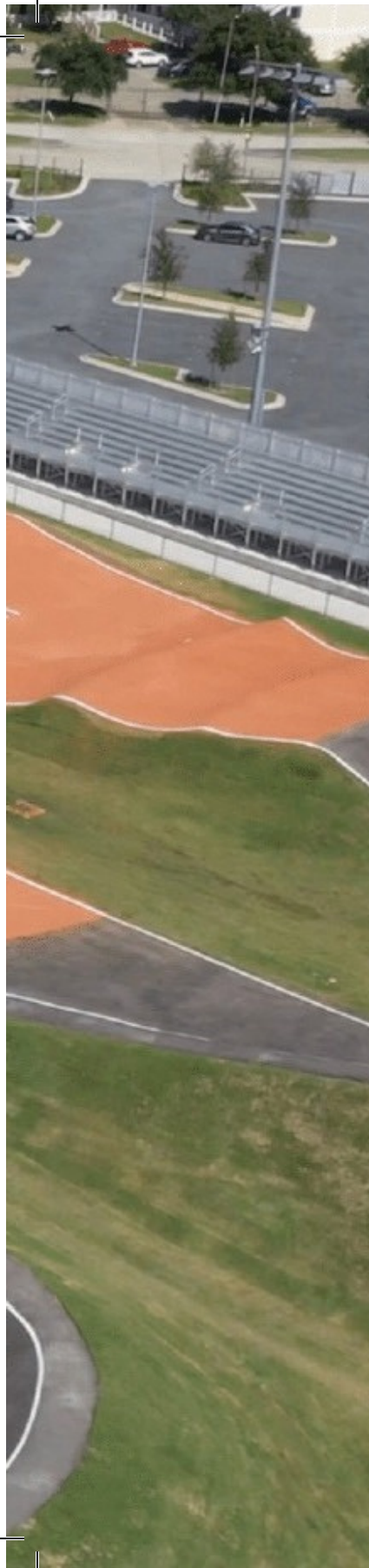
2

ABA /the american bicycle association
noun

The nation's largest youth cycling organization responsible for building the foundational program upon which all cyclists can elevate their opportunities and from which all cycling disciplines are empowered.

ETHOS /eTHas
noun

The characteristic spirit of a culture, era, or community as manifested in its beliefs and aspirations.



PURPOSE

Providing the "road map" for local advocates and local governments that will lead to successful USA BMX Clubs and Facilities

PLANS CHANGE

Support changes, funding changes, locations change, everything changes.

When embarking on the journey to create a new facility it can feel like a "choose your own adventure" book wrapped up in classic "who dun it" mystery. Our advice, be flexible and let us help.

The following pages showcase a range of facilities, costs, and benefits.

The story that creates each facility is as unique as the community it is located in.

The American Bicycle Association will collaborate with community stakeholders to set goals, expectations and determine the best path forward.

Most facilities are completed in phases and with the power of teamwork we can often achieve the loftiest of goals in a timely manner.



Like a lego city or the ultimate hot wheels track, a USA BMX Facility can be built and improved in phases. We will work with you to create the best facility for any budget whether that means starting small and building in phases or planning one of our many turn-key facility options.



SPACE REQUIREMENTS

RACING AREA, SPACE ADJACENT AND OVERFLOW
 Space Planning: Daily Racing Leagues vs. Large Event Needs

Needs can vary based on available space, population, club size, and event goals.

There is a difference between daily operational space and temporary overflow needs for high-attendance events like State Qualifiers and National Championships.

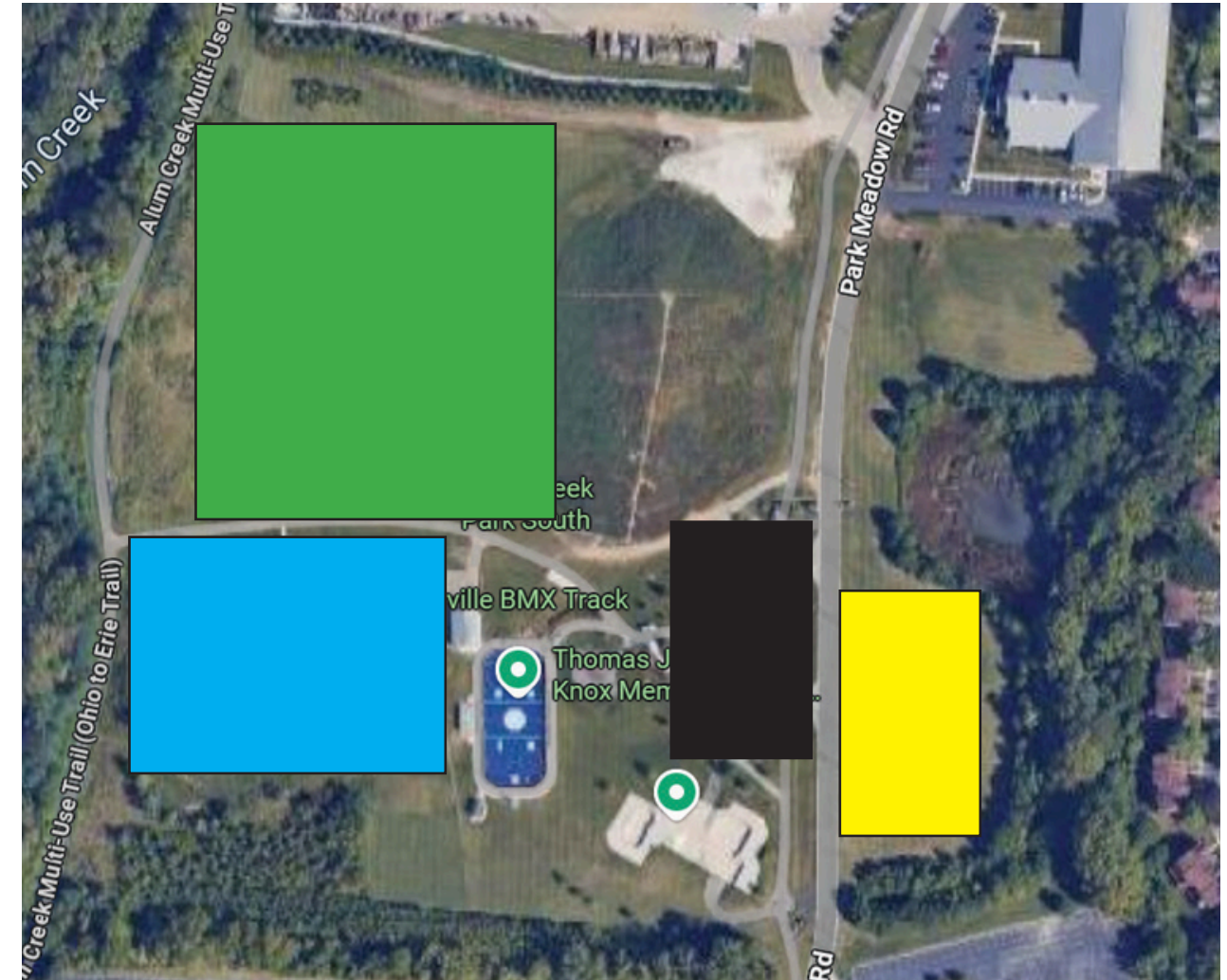
Events	Day to Day		Annual Event Overflow		National Event Space	
	Acres	Parking	Acres	Parking	Acres	Parking
Minimum	2	40	+2	+110	+6	750
Ideal	4	75	+1	+125	+4	750
Premier	6	100	-	+100	+2	750

Marysville BMX Space Arrangement



- Daily use track and spectator area. - 4 Acres
- Overflow parking - 750 total
- Daily use parking - 50 spots
- Overflow spectators and teams -2 acres

Westerville BMX Space Arrangement



- Daily use track and spectator area. - 2 Acres
- Overflow parking - +75
- Daily use parking - 50 spots
- Overflow spectators and teams -3 acres

4

FACILITY TYPES AND PHASES

Facilities types are generally reflective timelines and budgets. Any facility has the potential to grow into the next facility level.

Phase 1 Facilities

Although Phase 1 facilities have the potential to be built faster, and generally cost less, they will require more ongoing maintenance and are highly susceptible to weather conditions.

Phase 2 Facilities

Anything that can be done to decrease maintenance will increase the ability to host more programming.

Phase 3 Facilities

Simple, and elegant in the fact that this is the top of the line for traditional BMX racing facilities. These are designed with a focus on low maintenance sustainability.

Adaptive All-Wheel Racing Facilities

Useable by skate, scooter, bmx, mtb, adaptive, you name it. These zero maintenance facilities guarantee high usage rates, operational revenue and tourism impact.

Urban Cycling Centers

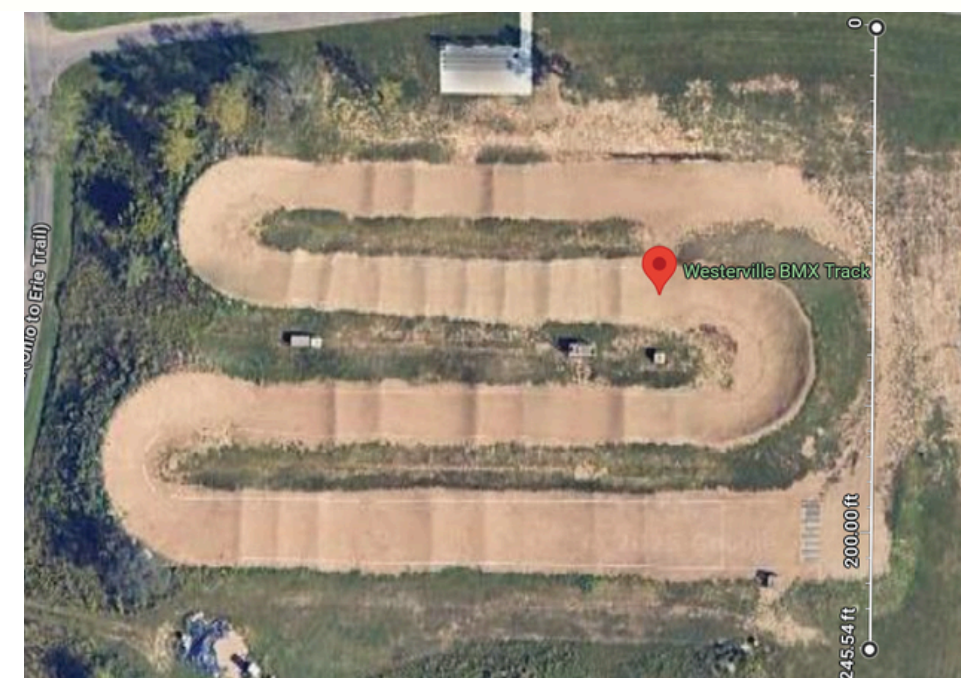
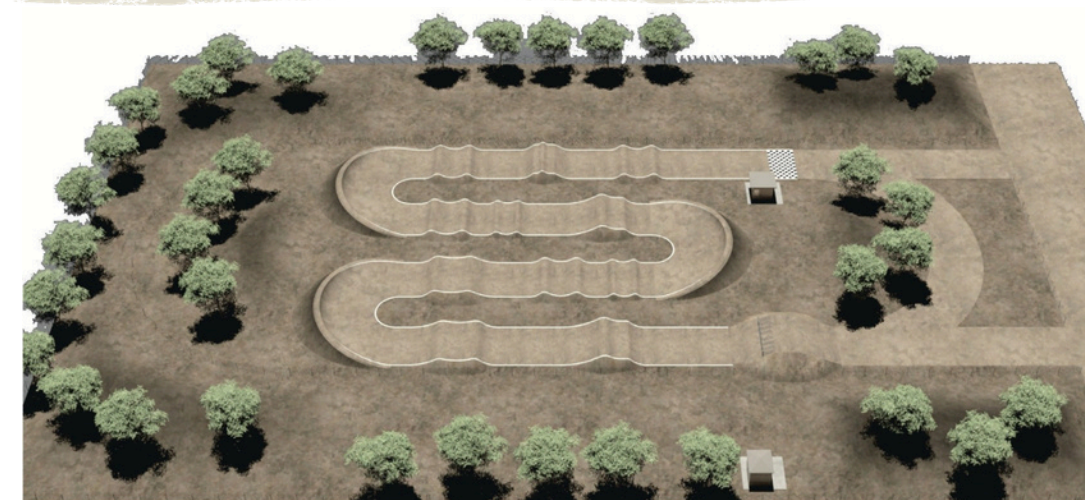
Complete park design starts with a purpose. BMX, Road, Mountain, Recreational, these are the crème de la crème of cycling centers and Foundation programming.

PHASE 1

Estimated Cost: \$0 - \$300,000

- Site ready
- 8,000 cubic yards of dirt
- Steel fabricated starting gate
- Small storage shed
- Simple fence
- Engineering and permitting generally not required.

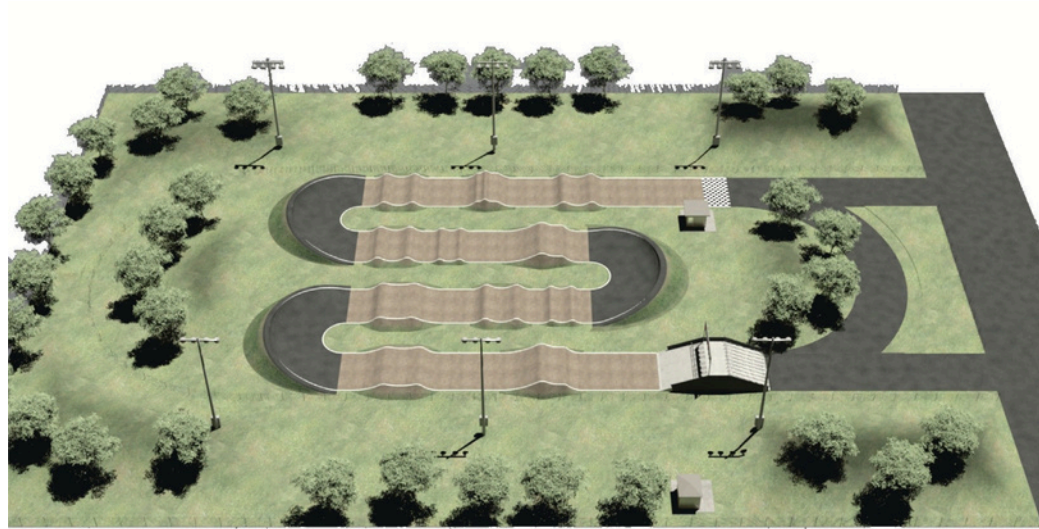
Generally funded through donations



PHASE 2

Estimated Cost: \$100,000 - \$900,000

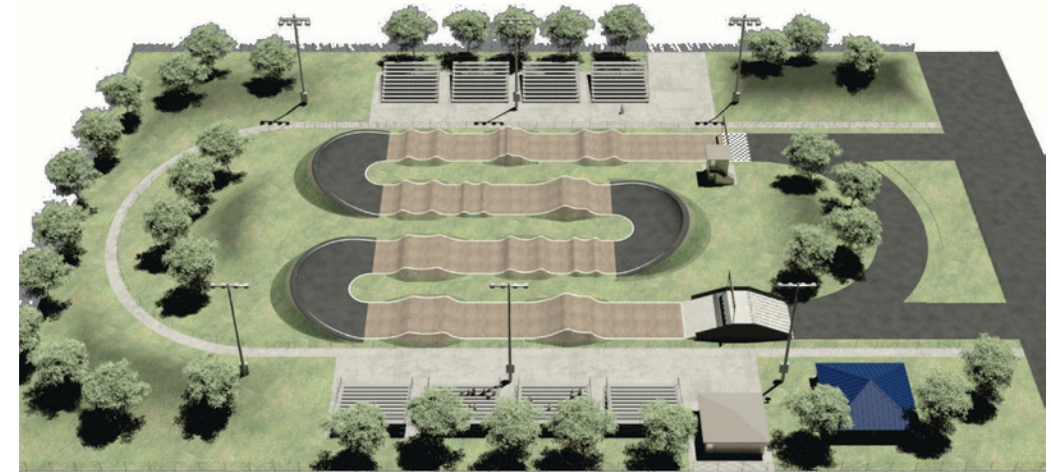
- Concrete Starting Hill
- Paved turns
- Skimcoated racing surface
- Larger storage / registration building
- May require minor permitting



PHASE 3

Estimated Cost: \$900,000 - \$1,500,000

- Precast restrooms and buildings
- Storage under starting hill
- Drained, prepped, landscaping
- Glued Crushed stone / Limestone dust surface.
- Can be fully engineered and permitted.

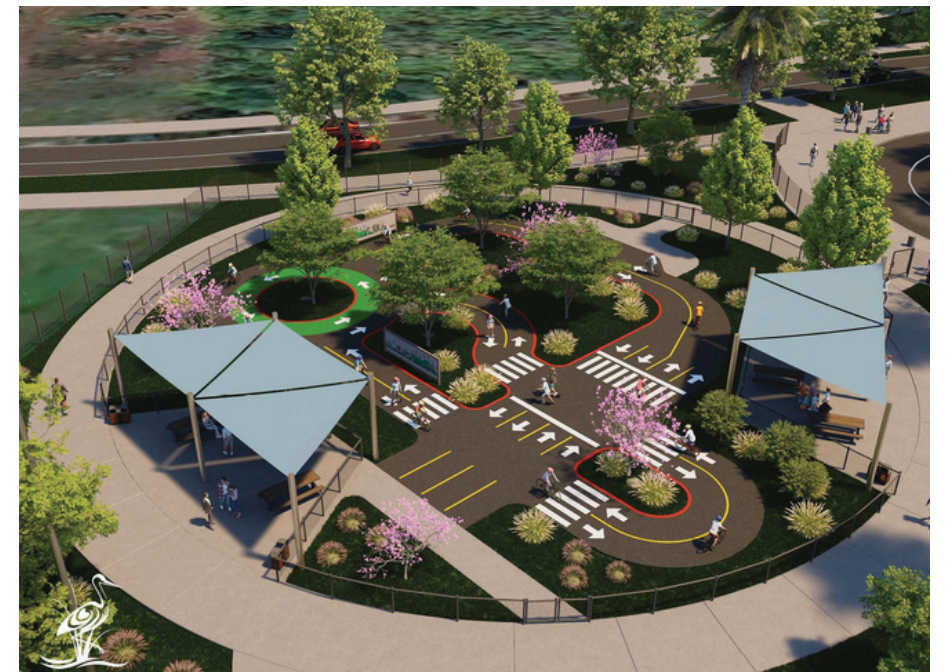




Adaptive All-Wheel Park

Estimated cost: \$5M - \$7M

Race - Skate - Pump





NEXT STEPS ADVOCATE SUPPORTED

Educate everyone about BMX racing and gather as much support as possible.

Work with USA BMX and your local government to find location.

Work with USA BMX to review the materials supplies list and any required permits.

Start fundraising and donation efforts.

Schedule build when ready.

NEXT STEPS GOVERNMENT SUPPORTED

Educate everyone about BMX racing and gather as much support as possible.

Work with USA BMX for presentation material.

With the help of USA BMX, connect and present to your local representatives or parks department.

Request the agency to send a letter of interest to USA BMX.

Goals, Needs & Funding Plan

Category	Notes
Site work	USA BMX Track Design Donation - Equipment use donation and operators
Transportation of materials	County services support
8,000 cubic yards of dirt + crush	Donation - David Allen areaLex Commercial Real Estate
Concrete for ramp & Asphalt for turns	Concrete Donation - Turner Construction / Asphalt - in process
Starting gate and Timing system	Space Tango Donation on gate - Sqorz timing (sponsorship opportunity)
Storage shed/Registration	Triton Container - potential donation/sponsorship
Fence - Bluetooth Gate - Security Cams	Rely Security connection - Fence opportunity with Messer Construction
Engineering - Permitting	Electric & Water basics
Grant Funding	Adaptive Accessible Track = potential UK Human Development Institute \$\$
Maintenance	Golf Cart / Quad and roller / Glue pumps - Soiltac \$5,000/yr - Weed - Mow
Usage and Oversight	Public access / MOU (BGB/CKYBMX & WCP/WCFC)
Future Programming	Beginner BMX League / Ready-Set-Cycle / Camps & Clinics

Facility Budget

ESTIMATE OF PROBABLE CONSTRUCTION COST - GRASSROOTS FACILITY								
ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	NEEDED	RECOMMENDED	OPTIONAL	
02200 SITE PREPARATION								
	Demolition-Site Clearing and Grubbing	47,120	s.f.	\$0.35			\$16,492	
	Rough Grading-Site Preparation	47,120	s.f.	\$0.45			\$21,204	
02300 EARTHWORK								
	Finish Grading-Site Preparation	47,120	s.f.	\$0.10			\$4,712	
	Select Fill/ Base Material-8' Hill-Per Retaining Wall Specification	1,000	c.y.	\$8.50	\$8,500			
	Import Fill-Track Clay Mix Material (80% clay/ 20% sand)	6,000	c.y.	\$20.00	\$120,000			
	Stone Base Layer 12" #57 Stone	4,500	ton	\$52.00		\$234,000		
	Limestone dust top layer	400	ton	\$40.00		\$16,000		
	Soil Stabilizer Agent-Soiltac	22,387	s.f.	\$0.50		\$11,194		
02600 STORM DRAINAGE								
	Drain Inlets-18" Atrium	6	ea.	\$450.00			\$2,700	
	Drain Line-PVC- (Dia. Varies)	650	l.f.	\$45.00			\$29,250	
	Storm Drain Junction Box- Cleanout	3	ea.	\$45.00			\$135	
	Domestic Connection/ Tie-in	1	ea.	\$3,000.00			\$3,000	
	Drain Rock Trench Drains/ Berm Interiors-#57 1/2"-1-1/2" Size	10	tons	\$750.00			\$7,500	
02740 BITUMINOUS PAVEMENT								
	6" Bituminous Pavement Track Turns-No Base Material	310	tons	\$120.00			\$37,200	
	4" Bituminous Pavement W/ Base Material-Finish Line- Staging	200	tons	\$120.00			\$24,000	
02810 WATER SYSTEM								
	2" Irrigation Line -Schedule 40	1,280	l.f.	\$3.00		\$3,840		
	Quick Couplers with boxes	6	e.a.	\$250.00		\$1,500		
	Water hose	200	feet	\$100.00	\$100.00			
02820 FENCING AND GATES								
	6' High Chain Link Fencing-Black Vinyl Coated	1,786	l.f.	\$15.00		\$26,790		
	6' High Chain Link Double Gate-Black Vinyl Coated	6	e.a.	\$450.00		\$2,700		
02830 RETAINING WALL								
	Modular Interlocking Retaining Wall 12"x12" block-8' Hill	1000	s.f.	\$28.00			\$28,000	
028900 PLANTING								
	Sod- Bermuda Grass	32,013	s.f.	\$0.80			\$25,610	
02870 SITE FURNISHINGS								
	Precast Check In building with Hookup	1	e.a.	\$10,000			\$10,000	
	Port O Potties - Rentals	3	e.a.					
03300 CAST-IN-PLACE CONCRETE								
	8' Start Hill-6" Reinforced Concrete Ramp- Front of Hill	2,000	s.f.	\$8.00			\$16,000	
	8' Start Hill-Entance Ramps/ Landings/ Wheel Trough/ Ann. Plat	900	s.f.	\$8.00			\$7,200	
	Concrete-Reinforced-Compressor Pad & Announcers Tower	520	s.f.	\$6.00			\$3,120	
05500 METAL FABRICATION								
	Guard Rails with Pickets-8' Hill	-	l.f.				\$125.00	
	Chute Rails- Staging- 8' Hill	150	l.f.	\$20.00			\$3,000.00	
11000 EQUIPMENT								
	Air Compressor 1.6 H.P. Min-15 Gal Tank 120V	1	ea.	\$750.00	\$750			
	Strong Box-Model: SB-18SS	1	ea.	\$2,000.00			\$2,000	
	8 Man Square Steel Fabricated Gate	1	ea.	\$10,000.00	\$10,000			
	Starting Gate Control Systems	1	ea.	\$4,000.00	\$4,000			
	PA System	1	ea.	\$1,000.00	\$1,000			
Build Equipment								
	Cat 950 Loader - smooth bucket - 5 yards	Rental	2 weeks	\$4,000.00	\$8,000.00			
	Double Drum Roller	Rental	1 week	\$750.00	\$750.00			
	200 gallons diesel fuel	200	gal	\$4.00	\$800.00			
	3 garden rakes	3	ea	\$20.00	\$60.00			
	3 flat head shovels	3	ea	\$20.00	\$60.00			
	Drag Mat	1	ea	\$400.00	\$400.00			
	OR Chain fence section 4'x4' with tires for weight on top and a chain to attach it to the 4-wheeler for dragging the track smooth.							
16500 ELECTRICAL								
	2" Conduit Sleeve-Gate Electric/ Air Hose	300	l.f.	\$15.00		\$4,500		
	120V Power Outlets-Outdoor with Cover	6	ea.	\$450.00		\$2,700		
	220V Power Outlets-Outdoor with Cover	2	ea.	\$450.00		\$900		
	Sport Lighting 35fc	1	ea.	\$165,000.00		-		
OPERATIONAL ASSETS								
	Windows 11 Pro Laptop with I7 processor	1		\$600.00	\$600.00			
	Printer	1		\$200.00	\$200.00			
	Awards Ribbons	100		\$0.50	\$50.00			
	Tarps for track	1000'		varies				
	Sandbags for tarps	100		varies				
	Line paint / Chalk	1		varies				
	Internet	1		varies				
	4 wheel ATV with smooth tires	1		varies				
USA BMX SANCTIONED DIRT SHAPER / TRACK SPECIALIST								
	Mobilization	14	days		\$7,500			
	Track Rough In / Dirt Shaping	14	days		\$50,000			
ESTIMATE OF PROBABLE CONSTRUCTION COST					Needed	Recommended	Optional	Total Value
					\$212,770.00	\$304,123.50	\$241,248.40	\$758,141.90

Funding Commitments & In-Kind

ESTIMATE OF PROBABLE CONSTRUCTION COST - GRASSROOTS FACILITY								
ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	NEEDED	RECOMMENDED	OPTIONAL	
02200 SITE PREPARATION								
	Demolition-Site Clearing and Grubbing	47,120	s.f.	\$0.35			\$16,492	
	Rough Grading-Site Preparation	47,120	s.f.	\$0.45			\$21,204	
02300 EARTHWORK								
	Finish Grading-Site Preparation	47,120	s.f.	\$0.10			\$4,712	
	Select Fill/ Base Material-8' Hill-Per Retaining Wall Specifications	1,000	c.y.	\$8.50	\$8,500			
	Import Fill-Track Clay Mix Material (80% clay/ 20% sand)	6,000	c.y.	\$20.00	\$120,000			
	Stone Base Layer 12" #57 Stone	4,500	ton	\$52.00		\$234,000		
	Limestone dust top layer	400	ton	\$40.00		\$16,000		
	Soil Stabilizer Agent-Soiltac	22,387	s.f.	\$0.50		\$11,194		
02600 STORM DRAINAGE								
	Drain Inlets-18" Atrium	6	ea.	\$450.00			\$2,700	
	Drain Line-PVC- (Dia. Varies)	650	l.f.	\$45.00			\$29,250	
	Storm Drain Junction Box- Cleanout	3	ea.	\$45.00			\$135	
	Domestic Connection/ Tie-in	1	ea.	\$3,000.00			\$3,000	
	Drain Rock Trench Drains/ Berm Interiors-#57 1/2"-1-1/2" Size	10	tons	\$750.00			\$7,500	
02740 BITUMINOUS PAVEMENT								
	6" Bituminous Pavement Track Turns-No Base Material	310	tons	\$120.00			\$37,200	
	4" Bituminous Pavement W/ Base Material-Finish Line- Staging Area	200	tons	\$120.00			\$24,000	
02810 WATER SYSTEM								
	2" Irrigation Line -Schedule 40	1,280	l.f.	\$3.00		\$3,840		
	Quick Couplers with boxes	6	e.a.	\$250.00		\$1,500		
	Water hose	200	feet	\$100.00	\$100.00			
02820 FENCING AND GATES								
	Fencing	1,786	l.f.	\$15.00		\$26,790		
	Fence Gate	6	e.a.	\$450.00		\$2,700		
02830 RETAINING WALL								
	Modular Interlocking Retaining Wall 12"x12" block-8' Hill	1000	s.f.	\$28.00			\$28,000	
028900 PLANTING								
	Sod- Bermuda Grass	32,013	s.f.	\$0.80			\$25,610	
02870 SITE FURNISHINGS								
	Precast Check In building with Hookup	1	e.a.	\$10,000			\$10,000	
	Port O Potties - Rentals	3	e.a.					
03300 CAST-IN-PLACE CONCRETE								
	8' Start Hill-6" Reinforced Concrete Ramp- Front of Hill	2,000	s.f.	\$8.00			\$16,000	
	8' Start Hill-Entrance Ramps/ Landings/ Wheel Trough/ Ann. Platform	900	s.f.	\$8.00			\$7,200	
	Concrete-Reinforced-Compressor Pad & Announcers Tower	520	s.f.	\$6.00			\$3,120	
05500 METAL FABRICATION								
	Guard Rails with Pickets-8' Hill	-	l.f.				\$125.00	
	Chute Rails- Staging- 8' Hill	150	l.f.	\$20.00			\$3,000.00	
11000 EQUIPMENT								
	Air Compressor 1.6 H.P. Min-15 Gal Tank 120V	1	ea.	\$750.00	\$750			
	Strong Box-Model: SB-1855	1	ea.	\$2,000.00			\$2,000	
	8 Man Square Steel Fabricated Gate	1	ea.	\$10,000.00	\$10,000			
	Starting Gate Control Systems	1	ea.	\$4,000.00	\$4,000			
	PA System	1	ea.	\$1,000.00	\$1,000			
Build Equipment								
	Cat 950 Loader - smooth bucket - 5 yards	Rental	2 weeks	\$4,000.00	\$8,000.00			
	Double Drum Roller	Rental	1 week	\$750.00	\$750.00			
	200 gallons diesel fuel	200	gal	\$4.00	\$800.00			
	3 garden rakes	3	ea	\$20.00	\$60.00			
	3 flat head shovels	3	ea	\$20.00	\$60.00			
	Drag Mat	1	ea	\$400.00	\$400.00			
	OR Chain fence section 4'x4' with tires for weight on top and a chain to attach it to the 4-wheeler for dragging the track smooth.							
16500 ELECTRICAL								
	2" Conduit Sleeve-Gate Electric/ Air Hose	300	l.f.	\$15.00		\$4,500		
	120V Power Outlets-Outdoor with Cover	6	ea.	\$450.00		\$2,700		
	220V Power Outlets-Outdoor with Cover	2	ea.	\$450.00		\$900		
	Sport Lighting 35fc	1	ea.	\$165,000.00		-		
OPERATIONAL ASSETS								
	Windows 11 Pro Laptop with I7 processor	1		\$600.00	\$600.00			
	Printer	1		\$200.00	\$200.00			
	Awards Ribbons	100		\$0.50	\$50.00			
	Tarps for track	1000'		varies				
	Sandbags for tarps	100		varies				
	Line paint / Chalk	1		varies				
	Internet	1		varies	TBD			
	4 wheel ATV with smooth tires	1		varies			Verbal Commitment	
USA BMX SANCTIONED DIRT SHAPER / TRACK SPECIALIST								
	Mobilization	14	days		\$7,500		TBD	
	Track Rough In / Dirt Shaping	14	days		\$50,000		Not initially Planned.	
ESTIMATE OF PROBABLE CONSTRUCTION COST					Needed	Recommended	Optional	Total Value
					\$212,770.00	\$304,123.50	\$241,248.40	\$758,141.90

Future Economic Impact

USA BMX RACING

BMX RACING IS AN ORGANIZED CYCLING SPORT

Practices and Races are held multiple times each week.
All events are held on a USA BMX Sanctioned track.
The USA BMX racing season runs all year from Jan. 1 to Dec. 15
In some areas the season is weather dependant.

USA BMX RACING FACILITY AND PROGRAM

Facilities are typically owned by local parks and recreation departments
Maintenance and operations arrangements vary.
Ranging from 100% Park and Rec operated to various usage agreements allowing a parents association to operate and maintain the program on behalf of the Park and Rec department.

USA BMX WEEKLY PROGRAMMING

Open and coached practice times,
Beginner Racing League
Open races (like a swim meet)

AGE AND ABILITY

Toddlers, usually around two, typically start racing on balance bikes
Age classes range from U2 all the way through 66+
Motos (Heats) are arranged by age and skill level so everyone is able to participate on a fair and competitive basis.

ECONOMIC IMPACT OVERVIEW

\$2.6MNATIONAL EVENTS

\$324KREGIONAL EVENTS

\$171KSTATE EVENTS

\$880KLOCAL SEASON





Commonwealth of Kentucky

CONTRACT MODIFICATION

Document Number:	SC	095	2400000073	Version: 2
Record Date:	09/30/2025			
Document Description:	2023 EMA Program Funds (EMPG 2023 Cycle)			
Cited Authority:	KRS39A.030 Grant activity-Div of Emergency Mgmt			
Reason for Modification:	MODIFICATION# 1 September 23, 2025			
	Original Contract Amount \$2,679,893.00 Amount of Increase \$0.00 New Contract Amount \$2,679,893.00			
	Extending contract from 9/30/2025 to 9/30/2026 to provide additional time for project completion.			

Issuer Contact:	
Name:	Karen Stockton
Phone:	502-607-5716
E-mail:	KAREN.S.STOCKTON3.NFG@army.mil

Vendor Name:	Vendor No.	ZZMISCPROC
Multiple Provider	Vendor Contact Name:	No Contact
702 Capitol Avenue	Phone:	XXX-XXX-XXXX
OMPS Frankfort	E-mail:	
	KY 40601	

Shipping Information:	Billing Information:
DMA - Division of Emergency Management	DMA - Division of Emergency Management
100 Minuteman Pkwy	100 Minuteman Pkwy
Bldg 110	Bldg 110
Frankfort	Frankfort
KY 40601	KY 40601

Effective From: 10/01/2023 **Effective To:** 09/30/2026

Line Item	Delivery Date	Quantity	Unit	Description	Unit Price	Contract Amount	Total Price
1		0.00000		FY 2023 EMA Program Funds	\$0.000000	\$2,679,893.00	\$2,679,893.00

- Extended Description:**
1. FAIN # EMA-2023-EP-00004-S01
 2. Federal award date is July 10, 2023.
 3. The purpose of the EMPG Program is to provide Federal funds to states to assist state and local governments in preparing for all hazards, as authorized by

Section 662 of the Post Katrina Emergency Management Reform Act (6 U.S.C. Section 762) and the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. Section 5121 et seq.) The FY 2023 EMPG will provide federal funds to assist state and local emergency management agencies to obtain the resources required to support the National Preparedness Goals associated mission areas and core capabilities.

4. Federal awarding agency is the Department of Homeland Security, Federal Emergency Management Agency FEMA, Region IV) Pass-through entity is the Commonwealth of Kentucky, Department of Military Affairs, Division of Emergency Management.

5. CFDA # 97.042, Emergency Management Performance Grant Program (EMPG) \$5,515,786.00(Federal Share)

6. Federal Award Period: October 1, 2023, through September 30, 2026

TOTAL CONTRACT AMOUNT	\$2,679,893.00
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Memorandum of Agreement Terms and Conditions

MODIFICATION# 1

September 23, 2025

Original Contract Amount \$2,679,893.00

Amount of Increase \$0.00

New Contract Amount \$2,679,893.00

Extending contract from 9/30/2025 to 9/30/2026 to provide additional time for project completion.

This Memorandum of Agreement (MOA) is entered into, by and between the Commonwealth of Kentucky, Department of Military Affairs, Division of Emergency Management ("the "Commonwealth") and each of one hundred and twenty (120) local jurisdictions of the Commonwealth ("the Contractor") to establish an agreement for an Emergency Management Assistance (EMA) program funded by a federal Emergency Management Performance Grant (EMPG) program. This MOA is effective from October 1, 2023, through September 30, ~~2025~~ 2026.

Scope of Services:

(This MOA implements elements of an EMPG program authorized by Catalog of Federal Domestic Assistance (CFDA) 97.042 and administered by the First Party. Approved support includes project scope and associated expenses identified in 2020 KYEM EMA Guidance, 2022 Federal Emergency Management Agency (FEMA) EMPG Funding Opportunity Announcement, and the FEMA Preparedness Grants Manual, February 2022.

One hundred twenty local jurisdictions within the Commonwealth of Kentucky (including, e.g. Adair, Allen, Anderson, Ballard, Barren, Bath, Bell, Boone, Bourbon, Boyd, Boyle, Bracken, Breathitt, Breckinridge, Bullitt, Butler, Caldwell, Calloway, Campbell, Carlisle, Carroll, Carter, Casey, Christian, Clark, Clay, Clinton, Crittenden, Cumberland, Daviess, Edmonson, Elliott, Estill, Fleming, Floyd, Fulton, Gallatin, Garrard, Grant, Graves, Grayson, Green, Greenup, Hancock, Hardin, Harlan, Harrison, Hart, Henderson, Henry, Hickman, Hopkins, Jackson, Jessamine, Johnson, Kenton, Knott, Knox, Larue, Laurel, Lawrence, Lee, Leslie, Letcher, and Lewis Counties; Lexington-Fayette Urban County Government; Lincoln, Livingston, Logan, Louisville Jefferson Metro Government, Lyon, McCracken, McCreary, McLean, Madison, Magoffin, Marion, Marshall, Martin, Mason, Meade, Menifee, Mercer, Metcalfe, Monroe, Montgomery, Morgan, Muhlenberg, Nelson, Nicholas, Ohio, Oldham, Owen, Owsley, Pendleton, Perry, Pike, Powell, Pulaski, Robertson, Rockcastle, Rowan, Russell, Scott, Shelby, Simpson, Spencer, Taylor, Todd, Trigg, Trimble, Union, Warren, Washington, Wayne, Webster, Whitley, Wolfe, and Woodford Counties; and the City of Frankfort) are contemplated individually, as eligible Contractors/Second Parties hereto as defined by KRS 45A.030 (9), and agree that they are willing, available, and qualified to perform the scope of work as detailed in this contract and as specifically outlined.

Performance Specifications:

The second party shall submit twelve operational claims or until second party allocation is met during the period of performance of October 1, 2023, through September 30, ~~2025~~ 2026. Operational claims include regular allocation expenditures to include but not limited to salary, mileage, utilities, etc.

Operational Claim #1 - October 2023

Operational Claim #2 - November 2023

Operational Claim #3 - December 2023

Operational Claim #4 - January 2024

Operational Claim #5 - February 2024

Operational Claim #6 - March 2024

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Operational Claim #7 - April 2024
Operational Claim #8 - May 2024
Operational Claim #9 - June 2024
Operational Claim #10 - July 2024
Operational Claim #11 - August 2024
Operational Claim #12 - September 2024

The Second Party may submit additional claims if allocation has not been met after the submission of all operational claims. The remaining allocation shall be encumbered from October 1, 2024, through March 31, 2025 2026. Allocations not encumbered by March 31, 2025 shall be reallocated for Additional Allocation Funding requests. The Additional Allocation funding request period shall be April 1, 2025, through September 30, 2025 2026.

1. Successful completion by the Second Parties shall include the following deliverables:

(a) Within 15 days of the end of each month, the Second Party shall ensure that the local emergency management agency (LEMA) shall upload to www.kyemweb.com, (WEBEOC) a completed claim of reimbursement using KYEM Form 160-1, which shall be signed by the Local Emergency Management Director and Second Party jurisdiction's Treasurer. Supporting documentation shall be in accordance with KYEM Standard Operating Procedures - Reimbursement Guidelines for all Kentucky Emergency Management Grants.

(b) The Second Party shall complete Quarterly Performance and Financial Reports within WebEOC on or before the following dates:

For Year One: First Quarter (October 1 through December 31) Due: January 15; Second Quarter (January 1 through March 31) Due: April 15; Third Quarter (April 1 through June 30) Due: July 15; and Fourth Quarter (July 1 through September 30) Due: October 15.

For Year Two: Fifth Quarter (October 1 through December 31) Due: January 15; Sixth Quarter (January 1 through March 31) Due: April 15; Seventh Quarter (April 1 through June 30) Due: July 15; and Eighth Quarter (July 1 through September 30) Due: October 15.

Quarterly reports shall be based on the Second Party's EMA work plan approved by KYEM. Additional quarterly reports may be required to be filed by the Second Party subject to extension of the period of performance.

2. The First Party shall notify a Second Party that has not expended all available funds to submit a revised work plan and budget. Second Parties are advised that failing to respond to such notification by the First Party may result in partial or complete reduction in funding in the sole discretion of the KYEM Director (the "Director.")
3. The Director shall review the performance and expenditure history of each Second Party quarterly and at any time, may reallocate funds necessary to meet the immediate need of the First Party or a Second Party.

Scope of Work:

- 1) The Second Party shall accomplish goals and objectives as presented through the annual program guidance issued by the Director and the results of internal and external evaluations of capabilities by both federal and Commonwealth evaluations.
- 2) The First Party shall notify the Second Party in writing of allocation amounts made thereto, based upon program analysis. The Director may designate an increase or decrease in allocation amounts to a Second Party based upon the Second Party's performance and/or subject to program requirements.

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- 3) Allocation amounts shall be pursuant to KRS 39C.010 and 39C.020; up to, but no more than, 50% of total local funds expended by the Second Party.
- 4) Second Party contributions shall be at least 50% of eligible expenses. Federal funds provide a maximum of 50% reimbursement of eligible expenses.
- 5) Payments shall be made in the form of Electronic Funds Transfer (EFT) to an account designated by the Second Party jurisdiction's fiscal officer.
- 6) Eligible grant reimbursements shall be made for the grant period of October 1, 2023, through September 30, 2025 2026.
- 7) Additional allocations for projects shall begin on October 1, 2023, and conclude on September 30, 2025 2026.
- 8) Each Second Party jurisdiction shall develop a Local Distribution Management Plan ("Plan") to be incorporated into their jurisdiction's Emergency Operations Plan. This plan shall include sections with information on the following seven (7) components: 1. Requirement Defining; 2. Resource Ordering; 3. Distribution Methods; 4. Inventory Management; 5. Transportation; 6. Staging and; 7. Demobilization. Second Parties shall ensure their jurisdiction uses a KYEM template to complete the Plan and shall report to the First Party on Plan progress on a quarterly basis.
- 9) The Second Party shall ensure its jurisdiction submits damage assessments to the State EOC on a quarterly basis using applications provided by KYEM.
- 10) The Second Party shall report immediately before, during, and after a disaster event concerning the event's impact, impact to critical facilities, and needed resources. The Second Party shall use the reporting structure provided by KYEM when providing event information to the State EOC. Reporting structures are designed to highlight priority areas and interdependencies, focus attention on actions being taken, communicate coordination efforts towards stabilization, and integrate information.
- 11) Personnel funded pursuant to this MOA shall complete the following training within one (1) year of hire: (1) NIMS Training 100, 200, 700, 800; and (2) either the Emergency Management Institute Professional Development Series, or the Emergency Management Professionals Program Basic Academy.
- 12) Personnel funded pursuant to this MOA shall participate in at least three (3) exercises annually. Exercises shall be designed using the Homeland Security Exercise and Evaluation Program. The Second Party shall ensure that personnel proof of participation is provided to the First Party by uploading said proof into the jurisdiction's WebEOC portal.
- 13) To be considered for reimbursement, equipment must be deemed eligible for EMPG funding as detailed in the *FEMA Authorized Equipment List (AEL)*.

Pricing:

The total contract amount is for \$2,679,893.00. Payments from the contract will be made through the reimbursement process, whereby the Second Party provides backup for the expenditures and is reimbursed after review by the First Party.

The Second Party fees and expenses relative to the performance of the scope of services outlined in this Contract and in the detailed attachment(s) to this contract shall not exceed the Total Order Amount as set forth on signature page of this Contract. The subject services and functions are to be performed during the term of this contract as set forth on

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page 1. It is understood that this contract is not effective and binding until approved by the Secretary of the Finance and Administration Cabinet and/or Legislative Research Commission's Government Contract Review Committee per KRS 45A.705.

Payment by the First Party to the Second Party shall be made only after receipt of appropriate, acceptable and timely invoice, as so described in this Contract, and as submitted in written or electronic format to the First Party by the Second Party. The preferred method of payment will be through electronic funds transfer.

(a) The contractor shall be reimbursed for no other expenses than those, which have been expressly detailed in this Contract. All direct charges shall be documented to support the direct charging of the expense.

(b) Where applicable:

(i) Invoicing for fee: The contractor's fee shall be original invoice(s) and shall be documented by the contractor. The invoice(s) must conform to the method prescribed in the specifications of this contract.

(ii) Invoicing for travel expenses: The contractor must follow instructions prescribed in the specifications of this contract. Either original or certified copies of receipts must be submitted for airline tickets, motel bills, restaurant charges, rental car charges, and other miscellaneous expenses.

(iii) Invoicing for miscellaneous expenses: The contractor must follow instructions prescribed in the specifications of this contract. Expenses submitted shall be documented by original or certified copies.

The contractor shall be paid no travel expense unless and except as specifically authorized under the specifications of this contract. Unless otherwise indicated, travel reimbursement shall be in accordance with 200 KAR 2:006. No travel time nor travel expenses will be included in the Second Party's or any subcontractor's hourly rates.

Agency Standard Terms and Conditions – Emergency Management Pass-through Agreements
Revised 2023 June

General

- (a) Extension and Amendment. The terms and conditions of this contract may be modified by written agreement of the Parties pursuant to KRS Chapter 45A and subject to the approval of the Secretary of the Finance and Administration Cabinet and/or the Legislative Research Commission's Government Contracts Review Committee.
- (b) Successors and Assigns. The Parties shall not assign any right herein without the written consent of the other party. Covenants made herein shall bind and inure to the benefit of any successors and assigns of the Parties whether or not expressly assumed or acknowledged by such successors or assigns.
- (c) Entire Contract. This document forms the entire contract between the Parties. Prior discussions and understandings concerning the scope and subject matter are superseded and incorporated into the express terms herein.
- (d) Severability. If any provision of this contract is held judicially invalid, the remainder shall continue in force and effect to the extent not inconsistent with such holding.
- (e) Breach of Contract. Breach or violation of Terms and Conditions shall be cause for termination of contract.
- (f) Waiver. Waiver of enforcement of any term or condition herein upon an event of breach shall not automatically extend to any other or future event of breach.
- (g) Change of Circumstances. The Parties shall promptly notify each other of any legal impediment, change of circumstances, pending litigation, or any other event or condition that may adversely affect their ability to carry out this contract.

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- (h) Liability and Indemnity. Nothing in this contract shall be construed as an indemnification by or among the Parties for liabilities of the first or second party or any third person for property loss, damage, death, or personal injury ("Claims") arising out of and during the performance of this Contract.
- (i) Applicable Federal Laws and Regulations. This contract is incidental to the implementation of a federal grant program and accordingly, shall be governed by and construed according to federal law to the extent it may affect the right, remedies, and obligations of the United States.

Federal Grant Subrecipient Requirements

To the extent not inconsistent with the express terms of this contract, 49 CFR 18, Uniform Administrative Requirements for Grants and Cooperative Contracts and 2 CFR 200, Subpart E, Cost Principles, are hereby incorporated by reference herein. Consistent therewith, the Commonwealth, as a pass-through entity for federal awards, shall monitor the performance of federal grant subrecipients (the "Subrecipients") and impose requirements upon Subrecipients in order for the Commonwealth to meet its responsibility to the federal awarding agency including without limitation, the identification of required financial and performance reports.

- (a) Audits. Subrecipients agree to comply with federally-mandated audits. The Commonwealth agrees to review required audits promptly.
1. Pursuant to 2 CFR 200.501, Subrecipients expending more than \$750,000 in federal grant monies per fiscal year shall conduct a single or program-specific audit for that fiscal year within nine (9) months of the end thereof and shall provide the final audit report to the Commonwealth within thirty (30) days of receipt.
 2. Pursuant to 2 CFR 200.512, Contractor(s) that are a governmental entity, institution of higher learning, or other nonprofit institution, shall procure an annual audit within nine (9) months of closing of the fiscal year and shall fully comply with Federal Audit Clearinghouse audit submission requirements. The Commonwealth shall access and review audit reporting packages and data collection forms from the Federal Audit Clearinghouse as soon as practicable after the required submission. Notwithstanding the foregoing, the Commonwealth may require Contractor(s) provide it with a copy of any required audit.
- (b) Reporting. Subrecipients agree to comply with federally-mandated reporting.
1. Pursuant to 2 CFR 200.112, Subrecipients shall disclose to the Commonwealth in writing and within five (5) days of having knowledge of any real or potential conflict of interest that may arise during the administration of the federal award. For this paragraph, "conflict of interest" is defined by applicable federal, state, and local statutes or regulations, and Sub-recipients' policies.
 2. Pursuant to 2 CFR 200.338, Subrecipients shall disclose to the federal awarding agency and to the Commonwealth in writing and within thirty (30) days of discovering of any violation of federal criminal law concerning fraud, bribery, or gratuity violations which may affect the federal award; failure to act in strict conformity with this section may result in the imposition of any remedy authorized thereby.
- (c) Monitoring. The Commonwealth agrees to monitor Subrecipients.
1. **Risk Analysis—2 CFR 200.331(b) requires the Commonwealth evaluate each Subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the award for purposes of determining appropriate Subrecipient monitoring, which may include consideration of such factors as:**
 - a. The Subrecipient's prior experience with the same or similar awards;
 - b. The results of previous audits, including whether or not the Subrecipient receives a single audit and the extent to which the same or similar award has been audited as a major program;
 - c. Whether Subrecipient has new personnel or new or substantially changed systems; and
 - d. The extent and results of federal awarding agency monitoring (e.g., if the Subrecipient also receives federal awards directly from a federal awarding agency.)
 2. **Monitoring Activities—2 CFR 200.331(d) requires the Commonwealth, as the pass-through entity, monitor the activities of Sub-recipients to ensure performance goals are achieved and that awards are used for authorized purposes and in compliance with federal statutes, regulations, and the terms and conditions of the award. Monitoring of the Subrecipient must include:**
 - a. Reviewing financial and performance reports required by the First Party;

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- b. Following-up and ensuring that the Subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the Subrecipient from the First Party detected through audits, on-site reviews, and other means; and
- c. Issuing a management decision for audit findings pertaining to the Federal award provided to the Subrecipient from the First Party as required by 2 CFR §200.521 Management decision.
- 3. Monitoring Tools—Depending upon Commonwealth’s assessment of risk posed by the Subrecipient, monitoring tools may be utilized to ensure accountability and compliance with program requirements and achievement of performance goals. Monitoring tools include but are not limited to:
 - a. Providing Subrecipients with training and technical assistance on program-related matters;
 - b. Performing on-site reviews of the Subrecipient's program operations;
 - c. Arranging for agreed-upon-procedures engagements as described in 2 CFR §200.425 Audit services; and
 - d. Imposition of specific award conditions.
- 4. Subaward Conditions—2 CFR 200.331(c) requires the Commonwealth consider imposing specific subaward conditions upon Sub-recipients as needed, consistent with 2 CFR 200.207. The Commonwealth shall consider:
 - a. Criteria set forth in 2 CFR 200.205, federal awarding agency review of risk posed by applicants;
 - b. Whether the applicant or recipient has a history of failing to comply with federal award terms and conditions;
 - c. Whether the applicant or recipient fails to meet expected performance goals as described in 2 CFR 200.210; and
 - d. Whether the applicant or recipient is not otherwise responsible.
- 5. Additional Conditions—The Commonwealth may impose upon Subrecipients additional federal award conditions.
 - a. Additional federal award conditions may include:
 - i. Requiring payment as reimbursement rather than advance payments;
 - ii. Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given period of performance;
 - iii. Requiring additional, detailed financial reports;
 - iv. Requiring additional project monitoring;
 - v. Requiring the non-federal entity obtain technical or management assistance; or
 - vi. Establishing additional prior approvals.
 - b. If the Commonwealth imposes an additional federal award condition upon Sub-recipients, the Commonwealth shall notify the Subrecipient in writing as to:
 - i. The nature of the additional requirements;
 - ii. The reason why the additional requirements are being imposed;
 - iii. The nature of the action needed to remove the additional requirement, if applicable;
 - iv. The time allowed for completing the actions if applicable, and
 - v. The method for requesting reconsideration of the additional requirements imposed.
- 6. Removal of Conditions—Any specific condition imposed shall be promptly removed once the conditions prompting such condition has been corrected.
- 7. Remedies For Noncompliant Sub-recipients—2 CFR 200.331(h) requires the Commonwealth consider taking enforcement action against Subrecipients who fail to comply with federal statutes, regulations or the terms and conditions of a federal award when the Commonwealth determines that noncompliance cannot be remedied by imposing additional conditions as described above. In accordance with 2 CFR 200.338, the Commonwealth may take one or more of the following actions, as appropriate in the circumstances:
 - a. Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action.
 - b. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.

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- c. Wholly or partly suspend or terminate the Federal award.
- d. Recommend to the Federal awarding agency to initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal awarding agency.
- e. Withhold further Federal awards for the project or program.
- f. Take other remedies that may be legally available.

Subcontractor Agreements – Incorporation of Terms

The Parties agree that all subcontractors performing Activities in furtherance of this contract shall be bound by the terms and conditions herein. Contractor(s) further agrees to incorporate this contract by reference in any written agreement with a subcontractor performing Activities in furtherance of this contract.

Lobbying and Political Activity

If applicable:

No funds expended or reimbursed under this contract shall be used to influence, directly or indirectly, the introduction or modification of any federal or state legislation or the outcome of any federal, state or local election, referendum, or initiative.

- (a) Certification. Contractor(s) certify to the best of their knowledge and belief, that for the preceding contract period, if any, and for this current contract period:
 1. No federal funds have been paid or will be paid, by or on behalf of Contractor(s) to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative contract, and the extension, continuation, renewal, amendment or modification of any federal contract, grant, loan or cooperative contract;
 2. If any funds, other than federal funds, have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan or cooperative contract, Contractor(s) shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying;"
 3. Contractor(s) shall require that the language of this certification be included in award documents for all sub-awards at all tiers, including subcontractors, sub-grants, and contracts under grants, loans, and cooperative contracts, and that all sub-recipients shall certify and disclose; accordingly, and
 4. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction under section 31, U. S. C. 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for such failure.
- (b) Byrd Anti-Lobbying Amendment (if applicable) 31 U.S.C. 1352 is incorporated by reference herein. Pursuant thereto, Contractor(s) that apply or bid for an award exceeding \$100,000 must file required certification. Each tier certifies to the tier above that it will not, and has not, used federal-appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining a federal contract, grant or other award. Each tier shall disclose lobbying with non-federal funds that take place in connection with obtaining a federal award. Disclosures under this paragraph shall be forwarded tier-to-tier up to the non-federal awarding agency.
- (c) The Hatch Act (if applicable) Contractor(s) agrees to comply with 5 U.S.C. 1501 *et seq.*, the Hatch Act, and regulations promulgated thereunder including 5 CFR Part 151, limiting political activity of employees or officers of state or local governments whose employment is connected to an activity financed in whole or part with federal funds.

Information Ownership and Management

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- (a) Unless otherwise stated herein, data and information shared or acquired by the Parties in furtherance of this contract ("Data") shall be and remain the sole property of the Commonwealth. Contractor(s) and their agents and assigns shall not use Data for any other purpose not expressly authorized herein to extent permitted by state and federal law.
- (b) Contractor(s) agrees to comply with KRS 61.931 *et seq.*, Kentucky's Personal Information Security and Breach Investigation Procedures and Practices Act, (the "Act.") To the extent Contractor(s) receives Personal Information as defined by and in accordance with the Act, in furtherance of Activities performed hereunder, Contractor(s) shall secure and protect Personal Information by, and without limitation:
 - 1. Utilizing security and breach investigation procedures appropriate to the nature of the Personal Information disclosed, reasonably designed to protect the Personal Information from unauthorized access, use, modification, disclosure, manipulation or destruction; and
 - 2. Notifying the Commonwealth of a security breach relating to Personal Information in the possession of practice or subcontractors without undue delay.

Financial Management System

Contractor(s) agrees to establish and maintain a financial management system which shall provide accurate, current, and complete disclosure of financial reporting for Activities in accordance with reporting requirements set forth in this contract including, without limitation:

- (a) Records identifying the source and application of funds which shall contain information pertaining to federal and state funds received, obligations, unobligated balances (if applicable), assets, liabilities, expenditures and income.
- (b) Effective control over and accountability for all funds, property, and assets to safeguard and assure that they are used solely for authorized purposes under this contract.
- (c) Procedures for determining the reasonableness of costs in accordance with the terms and conditions of this contract; and
- (d) Accounting records supported by source documentation.

Drug-Free Workplace

- (a) Contractor(s) agree to comply with 41 U.S.C. 701 *et seq.*, the Drug-Free Work Place Act of 1988, and maintain a drug-free workplace.
- (b) Contractor(s) covenant and agree to comply with Final Rule, Government-Wide Requirements for Drug-Free Workplace (Grants), issued by the United States Office of Management and Budget, and any amendments thereto.

Environmental Standards

- (a) Contractor(s) agree that Activities performed in furtherance of this contract shall comply with the Clean Air Act, the Federal Water Pollution Control Act, the Resources Conservation and Recovery Act (RCRA), the Comprehensive Environmental Response, Compensation, and Liabilities Act (CERCLA), National Environmental Policy Act (NEPA), and any other applicable federal, state, or local environmental law, regulation, or policy.
- (b) Contractor(s) shall ensure that Activities shall not occur at a facility listed on the Environmental Protection Agency (EPA) list of violating facilities pursuant to 40 CFR 15 without the prior written agreement of the Commonwealth. Contractor(s) shall notify the Commonwealth immediately upon receipt of any communication from the EPA relating to performance of this contract.
- (c) Contractor(s) is encouraged to integrate National Environmental Policy Act compliance and related legislation as implemented under 44 CFR and 2 CFR 200, in the execution and administration of this contract.

Preference for U.S. Flag Carriers

Contractor(s) agree to comply with 46 U.S.C. 1241(b), and regulations issued thereunder to include 46 CFR 381, concerning the use of privately-owned United States flag commercial vessels.

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Debarment and Suspension

- (a) Contractor(s) shall not make any award or permit any award, subgrant, or contract at any tier to any party debarred, suspended, or excluded from or ineligible for participation in federal assistance programs under Executive Order 12549 and 12689, "Debarment and Suspension."
- (b) The Final Rule, Government-Wide Debarment and Suspension (Non-procurement), issued by the United States Office of Management and Budget is incorporated by reference and the Second Party covenants and agrees to comply with all the provision thereof, including any amendments to the Final Rule that may hereafter be issued.

Copeland "Anti-Kickback" Act

Contractor(s) agrees to comply with 40 U.S.C. 3145, the Copeland Anti-Kickback Act, and regulations promulgated thereunder including 29 CFR 3, whereby, it shall be unlawful to induce, by force, intimidation, threat, procuring dismissal from employment, or otherwise, any person employed in the construction or repair of public buildings or public works, finance in whole or in part by the United States, to give up any part of the compensation to which that person is entitled under a contract of employment.

Contract Work Hours and Safety Standards Act

Contractor(s) shall comply with 40 U.S.C. 3701 et seq., the Contract Work Hours and Safety Standards Act.

Patent Rights

The Patent Right Clause found at 37 CFR 401.12, is hereby incorporated by reference herein, which governs rights to inventions made by non-profit organizations and small business firms under government grants, contracts, and cooperative contracts.

Davis-Bacon Act (if applicable)

40 U.S.C. 3141 *et seq.* and regulations 29 CFR 5 are incorporated by reference herein. The Davis-Bacon Act requires contractors pay laborers and mechanics at prevailing wages determined by the Secretary of Labor, and to make payment at least once per week. The non-federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-federal entity must report all suspected or reported violations to the federal awarding agency.

Procurement

- (a) Contractor(s) shall acquire goods and service consistent with KRS 45A and applicable federal standards and procedures including, without limitation, 2 CFR 200, 44 CFR, 49 CFR, and 32 CFR.
- (b) Contractor(s) agrees to comply with 41 U.S.C. 10, the Buy American Act, the Memorandum of Understanding between the United States of America and the European Economic Community on Government Procurement, and the North American Free Trade Contract (NAFTA.)
- (c) Contractor(s) shall comply with the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, to procure:
 - 1. Items designated within Environmental Protection Agency (EPA) guideline 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000;
 - 2. Solid waste management services in a manner that maximizes energy and resource recovery; and
 Establish an affirmative procurement program for the procurement of recovered materials identified in EPA guidelines.

Program Agreement Requirements

Revised July 2022

Assurances, Administrative Requirements, Cost Principles, Representations and Certifications

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1. DHS financial assistance recipients must complete either the Office of Management and Budget (OMB) Standard Form 424B Assurances – Non-Construction Programs, or OMB Standard Form 424D Assurances – Construction Programs, as applicable. Certain assurances in these documents may not be applicable to your program, and the DHS financial assistance office (DHS FAO) may require applicants to certify additional assurances. Applicants are required to fill out the assurances as instructed by the awarding agency.
2. DHS financial assistance recipients are required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards located at Title 2, Code of Federal Regulations (C.F.R.) Part 200 and adopted by DHS at 2 C.F.R. Part 3002.
3. By accepting this agreement, recipients, and their executives, as defined in 2 C.F.R. § 170.315, certify that their policies are in accordance with OMB's guidance located at 2 C.F.R. Part 200, all applicable federal laws, and relevant Executive guidance.

General Acknowledgements and Assurances

All recipients, subrecipients, successors, transferees, and assignees must acknowledge and agree to comply with applicable provisions governing DHS access to records, accounts, documents, information, facilities, and staff.

1. Recipients must cooperate with any DHS compliance reviews or compliance investigations conducted by DHS.
2. Recipients must give DHS access to examine and copy records, accounts, and other documents and sources of information related to the federal financial assistance award and permit access to facilities or personnel.
3. Recipients must submit timely, complete, and accurate reports to the appropriate DHS officials and maintain appropriate backup documentation to support the reports.
4. Recipients must comply with all other special reporting, data collection, and evaluation requirements, as prescribed by law, or detailed in program guidance.
5. Recipients (as defined in 2 C.F.R. Part 200 and including recipients acting as pass-through entities) of federal financial assistance from DHS or one of its awarding component agencies must complete the DHS Civil Rights Evaluation Tool within thirty (30) days of receipt of the Notice of Award for the first award under which this term applies. Recipients of multiple awards of DHS financial assistance should only submit one completed tool for their organization, not per award. After the initial submission, recipients are required to complete the tool once every two (2) years if they have an active award, not every time an award is made. Recipients should submit the completed tool, including supporting materials, to CivilRightsEvaluation@hq.dhs.gov. This tool clarifies the civil rights obligations and related reporting requirements contained in the DHS Standard Terms and Conditions. Subrecipients are not required to complete and submit this tool to DHS. The evaluation tool can be found at <https://www.dhs.gov/publication/dhs-civil-rights-evaluation-tool>.

The DHS Office for Civil Rights and Civil Liberties will consider, in its discretion, granting an extension if the recipient identifies steps and a timeline for completing the tool. Recipients should request extensions by emailing the request to CivilRightsEvaluation@hq.dhs.gov prior to expiration of the 30-day deadline.

Standard Terms & Conditions

Acknowledgement of Federal Funding from DHS

Recipients must acknowledge their use of federal funding when issuing statements, press releases, requests for proposal, bid invitations, and other documents describing projects or programs funded in whole or in part with federal funds.

Activities Conducted Abroad

Recipients must ensure that project activities performed outside the United States are coordinated as necessary with appropriate government authorities and that appropriate licenses, permits, or approvals are obtained.

Age Discrimination Act of 1975

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Recipients must comply with the requirements of the Age Discrimination Act of 1975, Public Law 94-135 (1975) (codified as amended at Title 42, U.S. Code, § 6101 et seq.), which prohibits discrimination on the basis of age in any program or activity receiving federal financial assistance.

Americans with Disabilities Act of 1990

Recipients must comply with the requirements of Titles I, II, and III of the Americans with Disabilities Act, Pub. L. 101-336 (1990) (codified as amended at 42 U.S.C. §§ 12101– 12213), which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities.

Best Practices for Collection and Use of Personally Identifiable Information

Recipients who collect personally identifiable information (PII) are required to have a publicly available privacy policy that describes standards on the usage and maintenance of the PII they collect. DHS defines PII as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. Recipients may also find the DHS Privacy Impact Assessments: Privacy Guidance and Privacy Template as useful resources respectively.

Civil Rights Act of 1964 – Title VI

Recipients must comply with the requirements of Title VI of the Civil Rights Act of 1964 (codified as amended at 42 U.S.C. § 2000d et seq.), which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. DHS implementing regulations for the Act are found at 6 C.F.R. Part 21 and 44 C.F.R. Part 7.

Civil Rights Act of 1968

Recipients must comply with Title VIII of the Civil Rights Act of 1968, Pub. L. 90-284, as amended through Pub. L. 113-4, which prohibits recipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection therewith, on the basis of race, color, national origin, religion, disability, familial status, and sex (see 42 U.S.C. § 3601 et seq.), as implemented by the U.S. Department of Housing and Urban Development at 24 C.F.R. Part 100. The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units—i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)—be designed and constructed with certain accessible features. (See 24 C.F.R. Part 100, Subpart D.)

Copyright

Recipients must affix the applicable copyright notices of 17 U.S.C. §§ 401 or 402 and an acknowledgement of U.S. Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

Debarment and Suspension

Recipients are subject to the non-procurement debarment and suspension regulations implementing Executive Orders (E.O.) 12549 and 12689, which are at 2 C.F.R. Part 180 as adopted by DHS at 2 C.F.R. Part 3002. These regulations restrict federal financial assistance awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

Drug-Free Workplace Regulations

Recipients must comply with drug-free workplace requirements in Subpart B (or Subpart C, if the recipient is an individual) of 2 C.F.R. Part 3001, which adopts the Government-wide implementation (2 C.F.R. Part 182) of Sec. 5152-5158 of the Drug-Free Workplace Act of 1988 (41 U.S.C. §§ 8101-8106).

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Duplication of Benefits

Any cost allocable to a particular federal financial assistance award provided for in 2 C.F.R. Part 200, Subpart E may not be charged to other federal financial assistance awards to overcome fund deficiencies; to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions; or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

Education Amendments of 1972 (Equal Opportunity in Education Act) – Title IX

Recipients must comply with the requirements of Title IX of the Education Amendments of 1972, Pub. L. 92-318 (1972) (codified as amended at 20 U.S.C. § 1681 et seq.), which provide that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance. DHS implementing regulations are codified at 6 C.F.R. Part 17 and 44 C.F.R. Part 19.

Energy Policy and Conservation Act

Recipients must comply with the requirements of the Energy Policy and Conservation Act, Pub. L. 94- 163 (1975) (codified as amended at 42 U.S.C. § 6201 et seq.), which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

False Claims Act and Program Fraud Civil Remedies

Recipients must comply with the requirements of the False Claims Act, 31 U.S.C. §§3729- 3733, which prohibit the submission of false or fraudulent claims for payment to the Federal Government. (See 31 U.S.C. §§ 3801-3812, which details the administrative remedies for false claims and statements made.)

Federal Debt Status

All recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. (See OMB Circular A-129.)

Federal Leadership on Reducing Text Messaging while Driving

Recipients are encouraged to adopt and enforce policies that ban text messaging while driving as described in E.O. 13513, including conducting initiatives described in Section 3(a) of the Order when on official government business or when performing any work for or on behalf of the Federal Government.

Fly America Act of 1974

Recipients must comply with Preference for U.S. Flag Air Carriers (air carriers holding certificates under 49 U.S.C.) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974, 49 U.S.C. § 40118, and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.

Hotel and Motel Fire Safety Act of 1990

Recipients must ensure that all conference, meeting, convention, or training space funded in whole or in part with federal funds complies with the fire prevention and control guidelines of Section 6 of the Hotel and Motel Fire Safety Act of 1990, 15 U.S.C. § 2225a

John S. McCain National Defense Authorization Act of Fiscal Year 2019

Recipients, subrecipients, and their contractors and subcontractors are subject to the prohibitions described in section 889 of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. No. 115-232 (2018) and 2 C.F.R. §§ 200.216, 200.327, 200.471, and Appendix II to 2 C.F.R. Part 200. Beginning August 13, 2020, the statute – as it applies to DHS recipients, subrecipients, and their contractors and subcontractors – prohibits obligating or expending federal award funds on certain telecommunications and video surveillance products and contracting with certain entities for national security reasons.

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Limited English Proficiency (Civil Rights Act of 1964, Title VI)

Recipients must comply with Title VI of the Civil Rights Act of 1964, (42 U.S.C. § 2000d et seq.) prohibition against discrimination on the basis of national origin, which requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services. For additional assistance and information regarding language access obligations, please refer to the DHS Recipient Guidance: <https://www.dhs.gov/guidance-published-help-department-supported-organizations-provide-meaningful-access-people-limited> and additional resources on <http://www.lep.gov>.

Lobbying Prohibitions

Recipients must comply with 31 U.S.C. § 1352, which provides that none of the funds provided under a federal financial assistance award may be expended by the recipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any federal action related to a federal award or contract, including any extension, continuation, renewal, amendment, or modification.

National Environmental Policy Act

Recipients must comply with the requirements of the National Environmental Policy Act of 1969, (NEPA) Pub. L. 91-190 (1970) (codified as amended at 42 U.S.C. § 4321 et seq. and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which require recipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.

Nondiscrimination in Matters Pertaining to Faith-Based Organizations

It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. Recipients must comply with the equal treatment policies and requirements contained in 6 C.F.R. Part 19 and other applicable statutes, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs.

Non-Supplanting Requirement

Recipients receiving federal financial assistance awards made under programs that prohibit supplanting by law must ensure that federal funds do not replace (supplant) funds that have been budgeted for the same purpose through non-federal sources.

Notice of Funding Opportunity Requirements

All the instructions, guidance, limitations, and other conditions set forth in the Notice of Funding Opportunity (NOFO) for this program are incorporated here by reference in the award terms and conditions. All recipients must comply with any such requirements set forth in the program NOFO.

Patents and Intellectual Property Rights

Recipients are subject to the Bayh-Dole Act, 35 U.S.C. § 200 et seq, unless otherwise provided by law. Recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from federal financial assistance awards located at 37 C.F.R. Part 401 and the standard patent rights clause located at 37 C.F.R. § 401.14.

Procurement of Recovered Materials

States, political subdivisions of states, and their contractors must comply with Section 6002 of the Solid Waste Disposal Act, Pub. L. 89-272 (1965), (codified as amended by the Resource Conservation and Recovery Act, 42 U.S.C. § 6962.) The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental

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Protection Agency (EPA) at 40 C.F.R. Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

Rehabilitation Act of 1973

Recipients must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, Pub. L. 93-112 (1973), (codified as amended at 29 U.S.C. § 794,) which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

Reporting of Matters Related to Recipient Integrity and Performance

General Reporting Requirements:

If the total value of any currently active grants, cooperative agreements, and procurement contracts from all federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of this federal award, then the recipients must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at 2 C.F.R. Part 200, Appendix XII, the full text of which is incorporated here by reference in the award terms and conditions.

Reporting Subawards and Executive Compensation

Reporting of first tier subawards.

Recipients are required to comply with the requirements set forth in the government-wide award term on Reporting Subawards and Executive Compensation located at 2 C.F.R. Part 170, Appendix A, the full text of which is incorporated here by reference in the award terms and conditions.

Required Use of American Iron, Steel, Manufactured Products, and Construction Materials

Recipients and subrecipients must comply with the Build America, Buy America Act (BABAA), which was enacted as part of the Infrastructure Investment and Jobs Act §§ 70901-70927, Pub. L. No. 117-58 (2021); and Executive Order 14005, Ensuring the Future is Made in All of America by All of America's Workers. *See also* Office of Management and Budget (OMB), Memorandum M-22-11, Initial Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure.

Recipients and subrecipients of federal financial assistance programs for infrastructure are hereby notified that none of the funds provided under this award may be used for a project for infrastructure unless:

- (1) all iron and steel used in the project are produced in the United States--this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
- (2) all manufactured products used in the project are produced in the United States--this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and
- (3) all construction materials are manufactured in the United States--this means that all manufacturing processes for the construction material occurred in the United States.

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable

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computer equipment that are used at or within the finished infrastructure project, but are not an integral part of the structure or permanently affixed to the infrastructure project.

Waivers

When necessary, recipients may apply for, and the agency may grant, a waiver from these requirements.

(a) When the federal agency has made a determination that one of the following exceptions applies, the awarding official may waive the application of the domestic content procurement preference in any case in which the agency determines that:

- (1) applying the domestic content procurement preference would be inconsistent with the public interest;
- (2) the types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or
- (3) the inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent.

A request to waive the application of the domestic content procurement preference must be in writing. The agency will provide instructions on the format, contents, and supporting materials required for any waiver request. Waiver requests are subject to public comment periods of no less than 15 days and must be reviewed by the OMB Made in America Office.

There may be instances where an award qualifies, in whole or in part, for an existing waiver described. For awards by the Federal Emergency Management Agency (FEMA), existing waivers are available and the waiver process is described at "[Buy America" Preference in FEMA Financial Assistance Programs for Infrastructure | FEMA.gov](#). For awards by other DHS components, please contact the applicable DHS FAO.

To see whether a particular DHS federal financial assistance program is considered an infrastructure program and thus required to include a Buy America preference, please either contact the applicable DHS FAO, or for FEMA awards, please see [Programs and Definitions: Build America, Buy America Act | FEMA.gov](#).

SAFECOM

Recipients receiving federal financial assistance awards made under programs that provide emergency communication equipment and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

Terrorist Financing

Recipients must comply with E.O. 13224 and U.S. laws that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

Trafficking Victims Protection Act of 2000 (TVPA)

Trafficking in Persons.

Recipients must comply with the requirements of the government-wide financial assistance award term which implements Section 106 (g) of the Trafficking Victims Protection Act of 2000 (TVPA), codified as amended at 22 U.S.C. § 7104. The award term is located at 2 C.F.R. § 175.15, the full text of which is incorporated here by reference.

Universal Identifier and System of Award Management

Requirements for System for Award Management and Unique Entity Identifier Recipients are required to comply with the requirements set forth in the government-wide financial assistance award term regarding the System for Award

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Management and Universal Identifier Requirements located at 2 C.F.R. Part 25, Appendix A, the full text of which is incorporated here by reference.

USA PATRIOT Act of 2001

Recipients must comply with requirements of Section 817 of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (USA PATRIOT Act), which amends 18 U.S.C. §§ 175–175c.

Use of DHS Seal, Logo and Flags

Recipients must obtain permission from their DHS FAO prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials.

Whistleblower Protection Act

Recipients must comply with the statutory requirements for whistleblower protections (if applicable) at 10 U.S.C § 2409, 41 U.S.C. § 4712, and 10 U.S.C. § 2324, 41 U.S.C. §§ 4304 and 4310.

Disposition of Equipment Acquired Under the Federal Award

When original or replacement equipment acquired under this award by the recipient or its subrecipients is no longer needed for the original project or program or for other activities currently or previously supported by DHS/FEMA, you must request instructions from KYEM to make proper disposition of the equipment pursuant to 2 C.F.R. Section 200.313.

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Memorandum of Agreement Standard Terms and Conditions
Revised August 2025

1.00 Effective Date

All Memorandum of Agreements are not effective until the Secretary of the Finance and Administration Cabinet or his authorized designee has approved the agreement and until the agreement has been submitted to the government contract review committee. However, in accordance with KRS 45A.700, memoranda of agreement in aggregate amounts of \$50,000 or less are exempt from review by the committee and need only be filed with the committee within 30 days of their effective date for informational purposes.

KRS 45A.695(7) provides that payments on personal service contracts and memoranda of agreement shall not be authorized for services rendered after government contract review committee disapproval, unless the decision of the committee is overridden by the Secretary of the Finance and Administration Cabinet or agency head if the agency has been granted delegation authority by the Secretary.

The Commonwealth will make payment within thirty (30) working days of receipt of contractor's invoice or of acceptance of goods and/or services in accordance with KRS 45.453 and KRS 45.454.

Payments are predicated upon successful completion and acceptance of the described work, services, supplies, or commodities, and delivery of the required documentation. Invoices for payment shall be submitted to the agency contact person or his representative.

2.00 Cancellation Clause

Both parties shall have the right to terminate and cancel this contract at any time not to exceed thirty (30) days' written notice served on the Contractor by registered or certified mail.

3.00 Funding Out Provision

The state agency may terminate this agreement if funds are not appropriated to the contracting agency or are not otherwise available for the purpose of making payments without incurring any obligation for payment after the date of termination, regardless of the terms of the agreement. The state agency shall provide the Contractor thirty (30) calendar day's written notice of termination of the agreement due to lack of available funding.

4.00 Reduction in Contract Worker Hours

The Kentucky General Assembly may allow for a reduction in contract worker hours in conjunction with a budget balancing measure for some professional and non-professional service contracts.

If under such authority the agency is required by Executive Order or otherwise to reduce contract hours, the agreement will be reduced by the amount specified in that document. If the contract funding is reduced, then the scope of work related to the contract may also be reduced commensurate with the reduction in funding. This reduction of the scope shall be agreeable to both parties and shall not be considered a breach of contract.

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5.00 Access to Records

The state agency certifies that it is in compliance with the provisions of KRS 45A.150, "Access to contractor's books, documents, papers, records, or other evidence directly pertinent to the contract." The Contractor, as defined in KRS 45A.030, agrees that the contracting agency, the Finance and Administration Cabinet, the Auditor of Public Accounts, and the Legislative Research Commission, or their duly authorized representatives, shall have access to any books, documents, papers, records, or other evidence, which are directly pertinent to this agreement for the purpose of financial audit or program review. The Contractor also recognizes that any books, documents, papers, records, or other evidence, received during a financial audit or program review shall be subject to the Kentucky Open Records Act, KRS 61.870 to 61.884. Records and other prequalification information confidentially disclosed as part of the bid process shall not be deemed as directly pertinent to the agreement and shall be exempt from disclosure as provided in KRS 61.878(1)(c).

6.00 Violation of tax and employment laws

KRS 45A.485 requires the Contractor and all subcontractors performing work under the contract to reveal to the Commonwealth any final determination of a violation by the Contractor within the previous five (5) year period of the provisions of KRS chapters 136, 139, 141, 337, 338, 341, and 342. These statutes relate to corporate and utility tax, sales and use tax, income tax, wages and hours laws, occupational safety and health laws, unemployment insurance laws, and workers compensation insurance laws, respectively. Disclosure of any violations is required prior to the award of any state contract and throughout the duration the contract.

Failure to disclose violations, shall be grounds for the Commonwealth's disqualification of a contractor or subcontractor from eligibility for future state contracts for a period of two (2) years.

To comply with KRS 45A.485, the Contractor and all subcontractors performing work under this contract shall report any such final determination(s) of any violation(s) within the previous five (5) years to the Commonwealth by providing a list of the following information regarding any violation(s): (1) specific KRS violated, (2) date of any final determination of a violation, and (3) state agency which issued the final determination.

A list of any disclosures made prior to award of a contract shall be attached to the contract. The Contractor affirms that it has not violated any of the provisions of the above statutes within the previous five (5) year period, aside from violations explicitly disclosed and attached to this contract. Contractor further affirms that it will (1) communicate the above KRS 45A.485 disclosure requirements to any subcontractors and (2) disclose any subcontractor violations it becomes aware of to the Commonwealth.

7.00 Nondiscrimination

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Approvals

This contract is subject to the terms and conditions stated herein. By affixing signatures below, the parties verify that they are authorized to enter into this contract and that they accept and consent to be bound by the terms and conditions stated herein. In addition, the parties agree that (i) electronic approvals may serve as electronic signatures, and (ii) this contract may be executed in any number of counterparts, each of which when executed and delivered shall constitute a duplicate original, but all counterparts together shall constitute a single contract.

1st Party:

Signature

Title

Printed Name

Date

2nd Party:

Signature

Woodford County Judge/Executive

Title

James Kay

Printed Name

Date

Other Party:

Signature

Title

Printed Name

Date

Approved as to form and legality:

Attorney

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The Equal Employment Opportunity Act of 1978 (the "Act"), KRS 45.560 to 45.640, applies to all State government contracts or subcontracts in an amount exceeding \$500,000. The contractor shall comply with all terms and conditions of the Act.

During the performance of this contract, the Contractor agrees as follows:

- (a) The Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age forty (40) and over, disability, veteran status, or national origin or.
- (b) The Contractor shall take affirmative action in regard to employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination rates of pay or other forms of compensation, and selection for training, so as to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, sex, age forty (40) and over, disability, veteran status, and national origin.
- (c) The Contractor shall state in all solicitations or advertisements for employees placed by or on behalf of the Contractor that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, age forty (40) and over, disability, veteran status, or national origin.
- (d) The Contractor shall post notices in conspicuous places, available to employees and applicants for employment, setting forth the provisions of this non-discrimination clause.

The Contractor shall send a notice to each labor union or representative of workers with which he/she has a collective bargaining agreement or other contract or understanding advising the said labor union or workers' representative of the Contractor's commitments under this nondiscrimination clause.

The Contractor's noncompliance with the nondiscrimination clauses of this contract shall constitute a material breach of the contract.

Each Contractor shall, for the length of the contract or at the point at which the contract is covered by this Act and until its conclusion, furnish such information as required by the Act and any rules, regulations and orders issued pursuant thereto and permit access to all books and records pertaining to his employment practices and work sites by the contracting agency and the Cabinet to ascertain compliance with the Act.

This section applies to agreements disbursing federal funds, in whole or part, only when the terms for receiving those funds mandate its inclusion.

Woodford County Fiscal Court

5-12-2026 Outstanding Vendor Claims

000103: MAGO CONSTRUCTION CO., INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	092231	RD 9.42 TONS COLD MIX	02-6105-4310	ROAD MATERIALS		\$1,083.30
000103: MAGO CONSTRUCTION CO., INC.						\$1,083.30

000107: LOGAN'S UNIFORM RENTAL INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	120215634	SW DUST MOPS, WET MOPS, & MATS	01-5215-4680	RECYC/SW SUPPLIES		\$66.54
5/6/2026	120214336	SW TOWELS, DUST MOPS, WET MOPS, & MATS	01-5215-4680	RECYC/SW SUPPLIES		\$72.59
000107: LOGAN'S UNIFORM RENTAL INC						\$139.13

000160: WOODFORD FEED CO. INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	1017084	AC ALFALFA MIX	01-5205-4030	ANIMAL CONTROL FOOD		\$15.00
5/6/2026	1017933	RD STRAW	02-6105-4310	ROAD MATERIALS		\$8.50
000160: WOODFORD FEED CO. INC.						\$23.50

000179: PARKS & RECREATION DEPT.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	05122026	PARKS MONTHLY DISTRIBUTION	01-5401-5070	PARKS & RECREATION		\$66,962.50
5/6/2026	PARKS 12505	PARKS YOUTH FIELD TURF PROJECT	01-5401-5071	PARKS & RECREATION SPECIAL CAPTIAL PROJECTS		\$257,973.74
000179: PARKS & RECREATION DEPT.						\$324,936.24

000305: PLANNING & ZONING COM.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	05122026	P&Z MONTHLY DISTRIBUTION	01-5070-5070	PLANNING & ZONING		\$9,371.75
000305: PLANNING & ZONING COM.						\$9,371.75

000575: CITY OF VERSAILLES

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	078	FC 50% JULY 4TH CELEBRATION COSTS	01-5425-4460	CELEBRATION/FESTIVAL PROGRAMS EQUIPMENT & SUPPLIES		\$1,328.67
000575: CITY OF VERSAILLES						\$1,328.67

000731: KENTUCKY JAILERS' ASSOCIATION-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026		JAIL 2026 SUMMER CONFERENCE REGISTRATION: GC, CF, & CL	03-5101-5760	JAIL STAFF TRAVEL		\$600.00
5/6/2026		JAIL 2026 SUMMER CONFERENCE REGISTRATION: MR	03-5101-5760	JAIL STAFF TRAVEL		\$225.00
000731: KENTUCKY JAILERS' ASSOCIATION-1						\$825.00

001493: WILSON EQUIPMENT CO., LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	P88025	RD HYDRAULIC OIL COOLER, TUBES, CONNECTORS, O'RINGS, SCREWS, WASHERS, RADIATOR, V-BELT, RECEIVER, COMPRESSOR, A/C BELT, REMAN WATER PUMP,	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$7,129.52
001493: WILSON EQUIPMENT CO., LLC						\$7,129.52

001535: KMCA

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	7130	FC 2026-2027 KMCA MEMBERSHIP DUES	01-9100-5510	ASSOCIATION MEMBERSHIPS		\$2,576.47
5/6/2026	7174	FC TRAINING: LB, MAG, LT, & DV	01-9100-5690	TRAINING/CONFERENCES		\$480.00
001535: KMCA						\$3,056.47

002135: SHERWIN-WILLIAMS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	1038-7	PARKS CROSS COUNTRY BUILDING PAINT & PAINT BRUSH	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		\$80.84
002135: SHERWIN-WILLIAMS						\$80.84

002201: MAIN STREET HARDWARE, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	91182/2	CT CAULKING	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$29.97
5/6/2026	91181/2	CT CAULKING & DUCT TAPE	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$49.95
5/6/2026	88568/2	CT MISC FASTENERS	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$2.62
5/6/2026	91059/2	EMS HOSE COUPL, DRILL POWERED PUMP, & MISC. FASTENERS	01-5140-5710	AMBULANCE BLDG MAINT		\$49.87
5/6/2026	91328/2	EMS THREADED ROD & FASTENERS	01-5140-3400	AMBULANCE VEHICLE REPAIRS		\$4.55
5/6/2026	89656/2	JAIL FUSE	03-5101-3400	JAIL VEHICLE REPAIR		\$6.99
5/6/2026	89766/2	JAIL GALV PIPE & CLUB HAMMER	03-5101-3340	JAIL BUILDING REPAIR		\$74.98
5/6/2026	89755/2	JAIL WIRE & CONNECTORS	03-5101-3400	JAIL VEHICLE REPAIR		\$44.14
5/6/2026	91419/2	RD MISC FASTENERS	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$9.38
5/6/2026	89037/2	RD MISC FASTENERS	02-6105-4270	ROAD GARAGE SUPPLIES		\$23.94
5/6/2026	91275/2	SC COMPRESSION CAP	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		\$3.99
5/6/2026	87862/2	THE DISTRICT EYE SCREW	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		\$11.96
002201: MAIN STREET HARDWARE, INC						\$312.34

002455: BOBCAT ENTERPRISES, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	P18826	RD PEDAL ASSEMBLY	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$353.72
5/6/2026	P19000	SW DOOR FRAME, GLASS, & SEAL	01-5215-3360	RECYC/SW EQUIP MAINT		\$820.52
5/6/2026	P19162	SW SCREWS, PINS, WASHERS, NUTS, & SNAP RINGS	01-5215-3360	RECYC/SW EQUIP MAINT		\$205.40
002455: BOBCAT ENTERPRISES, INC.						\$1,379.64

002515: HAWORTH, MEYER & BOLEYN PROFESSIONAL ENGINEERS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	440806	PAYNES DEPOT RD BRIDGE ENVIRONMENTAL ASSESSMENT	02-8003-3230	RD PAYNES DEPOT BRIDGE PROJECT ENGINEERING SERVICES		\$525.00
002515: HAWORTH, MEYER & BOLEYN PROFESSIONAL ENGINEERS, LLC						\$525.00

002643: L. A. PLUMBING CO., INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
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5/6/2026	6735	ANNEX REPLACED WATER LINE TEE IN BASEMENT OF ANNEX	01-5086-5710	ANNEX REPAIRS		\$950.00
002643: L. A. PLUMBING CO., INC.						\$950.00

002975: S&S TIRE TRUCK TIRE CENTER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	3010277309	RD TIRES	02-6105-4810	ROAD UNIFORMS		\$636.86
5/6/2026	3010277729	RD TIRES	02-6105-4810	ROAD UNIFORMS		\$656.52
002975: S&S TIRE TRUCK TIRE CENTER						\$1,293.38

002983: CALLAWAY PEST CONTROL, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	59551	EMS BS MONTHLY SERVICE	01-5140-5710	AMBULANCE BLDG MAINT		\$60.00
5/6/2026	59551	EMS FOD MONTHLY SERVICE	01-5140-5710	AMBULANCE BLDG MAINT		\$40.00
5/6/2026	59551	EMS MIDWAY MONTHLY SERVICE	01-5140-5710	AMBULANCE BLDG MAINT		\$50.00
5/6/2026	59548	JAIL MONTHLY SERVICE	03-5101-3460	JAIL PEST CONTROL		\$98.00
5/6/2026	59550	RD MONTHLY SERVICE	02-6103-3340	ROAD BLDG MAINT & REPAIR		\$46.00
5/6/2026	59549	SW MONTHLY SERVICE	01-5215-5860	RECYC/SW BLDG MAINT		\$46.00
002983: CALLAWAY PEST CONTROL, INC.						\$340.00

003091: PAYROLL SOLUTIONS, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	1067518	PAYROLL CHECK DATE 4-23-26	01-5040-3150	PAYROLL SERVICES		\$526.82
003091: PAYROLL SOLUTIONS, INC						\$526.82

003117: KACo INSURANCE AGENCY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	B33101	JE BOND EXPIRES 6-5-27: KB	01-5001-5310	JUDGE/EX BOND		\$101.80
003117: KACo INSURANCE AGENCY						\$101.80

003587: BOUND TREE MEDICAL, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	86167733	EMS IV ADMIN SET, GAUZE SPONGE, & IV SOLUTION	01-5140-5500	AMBULANCE MED SUPPLIES		\$986.08
5/6/2026	86171330	EMS LIDOCAINE & NALOXONE	01-5140-5500	AMBULANCE MED SUPPLIES		\$499.99

5/6/2026	86180931	EMS SINGLE USE BLADES, SODIUM BICARBONATE, & EPINEPHRINE	01-5140-5500	AMBULANCE MED SUPPLIES		\$956.88
003587: BOUND TREE MEDICAL, LLC						\$2,442.95

003610: KOLA

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	2026	TR/TA 2026 MEMBERSHIP RENEWAL	01-9100-5510	ASSOCIATION MEMBERSHIPS		\$200.00
003610: KOLA						\$200.00

003658: HAJEK METALS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	1094039	RD HOT ROLLED FLAT BAR	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$76.55
003658: HAJEK METALS, INC.						\$76.55

003725: NEW ERA OF KENTUCKY, INC.-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	04202026	EMS FENTANYL	01-5140-5500	AMBULANCE MED SUPPLIES		\$150.00
003725: NEW ERA OF KENTUCKY, INC.-1						\$150.00

004071: RUMPKE OF KENTUCKY, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	3141910	SW 4/2025 FLOOD 4/2026 DUMPSTER SERVICE: 250 LOWER CLIFTON RD	30-5215-3660	RECYC/S WASTE DUMPSTERS - 4/1-4/8/25 FLOOD EVENT		\$4,040.25
5/6/2026	3141801	SW 4/2026 DUMPSTER SERVICE	01-5215-3660	RECYC/SW MGT. DUMPSTERS		\$42,337.05
5/6/2026	3141810	SW 4/2026 DUMPSTER SERVICE	01-5215-3660	RECYC/SW MGT. DUMPSTERS		\$275.00
004071: RUMPKE OF KENTUCKY, INC.						\$46,652.30

004264: JOHN DEERE FINANCIAL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	V680904	SW PROPANE LP CYLINDER EXCHANGE	01-5215-4290	RECYC/SW GAS/OIL		\$48.00
5/6/2026	V654068	SW PROPANE LP CYLINDER EXCHANGE	01-5215-4290	RECYC/SW GAS/OIL		\$48.00
004264: JOHN DEERE FINANCIAL						\$96.00

005075: MUNICIPAL EQUIPMENT, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	W019322	SW HOSE, FITTINGS, HYDRAULIC OIL, DIESEL FUEL, & LABOR	01-5215-3360	RECYC/SW EQUIP MAINT		\$1,040.67
005075: MUNICIPAL EQUIPMENT, INC.						\$1,040.67

005163: TOSHIBA BUSINESS SOLUTIONS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	6824701	SO 4/21-5/20/26 COPIER MAINTENANCE	01-5015-7250	SHERIFF OFFICE EQUIPMENT		\$95.07
005163: TOSHIBA BUSINESS SOLUTIONS						\$95.07

005179: AFFORDABLE FUNERAL SUPPLY, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	INV105867	CR 6-HANDLE REINFORCED HD BODY BAGS	01-5020-4810	CORONER UNIFORMS		\$418.30
5/6/2026	INV104235	CR FERNO 24-MINI/MAXX STANDARD	01-5020-7170	CORONER VAN EQUIPMENT - NEW EQUIP		\$5,249.30
005179: AFFORDABLE FUNERAL SUPPLY, LLC						\$5,667.60

005262: KELLWELL FOODS, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	221660	JAIL 2,214 TRAYS SERVED, 109 SACK LUNCHES, & 3 STAFF/VISITORS	03-5101-4250	JAIL FOOD		\$4,724.10
5/6/2026	221817	JAIL 2,349 TRAYS SERVED & 90 SACK LUNCHES	03-5101-4250	JAIL FOOD		\$4,843.85
005262: KELLWELL FOODS, INC						\$9,567.95

005355: COMPASS MINERALS AMERICA, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	1586431	RD 284.85 TONS SALT	02-6105-4710	ROAD SALT		\$32,954.30
005355: COMPASS MINERALS AMERICA, INC.						\$32,954.30

005523: WOODFORD OIL COMPANY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	260501114840	AC FUEL	01-5205-4290	ANIMAL CONTROL GAS/OIL		\$167.41
5/6/2026	260501114840	DES FUEL	08-5135-4290	DES GAS/OIL		\$205.98

5/6/2026	260501114840	EMS FUEL	01-5140-4290	AMBULANCE GAS/OIL	\$1,643.15
5/6/2026	260501114840	HD FUEL	01-5231-4290	HEALTH DEPT GAS	\$236.86
5/6/2026	260501114840	JAIL FUEL	03-5101-4290	JAIL GAS/OIL	\$409.47
5/6/2026	260501114840	MN FUEL	01-5080-4290	MAINTENANCE GAS/OIL	\$933.22
5/6/2026	260501114840	P&Z FUEL	01-5070-4290	PLANNING & ZONING GAS/OIL	\$93.47
5/6/2026	260501114840	PARKS FUEL	01-5401-4290	PARKS & REC GAS/OIL	\$1,390.71
5/6/2026	260501114840	PVA FUEL	01-5030-4290	PVA GAS/OIL	\$102.71
5/6/2026	SI-35135	RD 12-BAGS OIL DRY	02-6105-4290	ROAD GAS/OIL	\$121.22
5/6/2026	260417123250	RD FUEL	02-6105-4290	ROAD GAS/OIL	\$4,208.49
5/6/2026	260424131045	RD FUEL	02-6105-4290	ROAD GAS/OIL	\$2,625.73
5/6/2026	260501114840	RD FUEL	02-6105-4290	ROAD GAS/OIL	\$60.14
5/6/2026	260501114840	SO FUEL	01-5015-4290	SHERIFF GAS/OIL	\$1,332.55
5/6/2026	260424131045	SW 406.30 GALS DYED DIESEL	01-5215-4290	RECYC/SW GAS/OIL	\$2,200.74
5/6/2026	260501114840	SW FUEL	01-5215-4290	RECYC/SW GAS/OIL	\$907.15
005523: WOODFORD OIL COMPANY					\$16,639.00

005540: FOUR STATE INTERNATIONAL TRUCKS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	FSI000601661	EMS HORN MOUNTING KITS	01-5140-3400	AMBULANCE VEHICLE REPAIRS		\$60.68
005540: FOUR STATE INTERNATIONAL TRUCKS, INC.						\$60.68

005589: MMR INVESTMENTS, INC.-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	48047	CC LABELS	01-5010-4450	CO CLERK OFFICE SUPPLIES		\$53.98
5/6/2026	48034	ELECTION LABELS	01-5065-4460	ELECTION MATERIAL SUPPLIES		\$38.99
005589: MMR INVESTMENTS, INC.-1						\$92.97

005608: CENTRAL BUSINESS SYSTEMS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	222943	CC POSTAGE METER INK CARTRIDGES	01-5010-4450	CO CLERK OFFICE SUPPLIES		\$248.86
005608: CENTRAL BUSINESS SYSTEMS, INC.						\$248.86

005637: WOODFORD COUNTY CLERK

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	2026	CC 2026 CLAIM FOR CALCULATION OF MOTOR VEHICLE & BOAT BILLS	01-9100-3680	TAX BILL PREPARATION		\$5,017.35
005637: WOODFORD COUNTY CLERK						\$5,017.35

005860: CHASE BANK

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	452371465001	ENERGY SAVINGS PERFORMANCE PROJECT ANNUAL PRINCIPAL	99-7100-6010	ENERGY SAVINGS PERFORMANCE PROJECT - PRINCIPAL		\$275,900.00
5/6/2026	452371465001	ENERGY SAVINGS PERFORMANCE PROJECT BIANNUAL INTEREST	99-7100-6051	ENERGY SAVINGS PERFORMANCE PROJECT - INTEREST		\$27,547.99
005860: CHASE BANK						\$303,447.99

005869: HUGHES CANDY & TOBACCO, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	20417	JAIL INMATE MAXI PADS	03-5101-4530	JAIL PRISONER HYGIENE		\$131.98
5/6/2026	20417	JAIL PAPER TOWELS & TRASH BAGS	03-5101-4110	JAIL CUSTODIAL SUPPLIES		\$209.95
005869: HUGHES CANDY & TOBACCO, INC.						\$341.93

005886: NETWORK INNOVATION SOLUTIONS CORPORATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	12566	RD NETWORK CAMERAS, SUBSCRIPTION LICENSE, ETHERNET INJECTOR, MOUNTING BRACKET & ADAPTER	02-6103-3340	ROAD BLDG MAINT & REPAIR		\$8,314.60
005886: NETWORK INNOVATION SOLUTIONS CORPORATION						\$8,314.60

005889: A-SOLUTIONS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	66708	SO 2-30 GAL BOXES PRESCRIPTION DISPOSAL SERVICE	01-5015-4450	SHERIFF OFFICE SUPPLIES		\$195.00
005889: A-SOLUTIONS, INC.						\$195.00

005909: DUKES A&W ENTERPRISES, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	DS237521	RD AUGER BEARINGS	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$173.87
						005909: DUKES A&W ENTERPRISES, LLC
						\$173.87

005957: CAUDILL HILL VENTURES, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	12381728	RD AIR CLEANER, AIR FILTERS, OIL FILTERS, & FILTER ELEMENTS	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$1,308.24
5/6/2026	12376735	RD BREATHER, FILTER ELEMENTS, AIR FILTERS, & OIL FILTERS	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$359.73
						005957: CAUDILL HILL VENTURES, LLC
						\$1,667.97

005982: AIRGAS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	9171062188	EMS MEDICAL OXYGEN	01-5140-5500	AMBULANCE MED SUPPLIES		\$116.73
						005982: AIRGAS, INC.
						\$116.73

005994: L & W SUPPLY CORPORATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	1017615659-001	ANNEX CEILING TILES	01-5086-5710	ANNEX REPAIRS		\$668.16
5/6/2026	1017737881-001	EMS MIDWAY CI EASI-LITE, TRACKS, STUDS, GRABBER WAFER HEAD DRIVALL, OUTSIDE CORNER READ	01-5140-5710	AMBULANCE BLDG MAINT		\$461.16
						005994: L & W SUPPLY CORPORATION
						\$1,129.32

005995: BRITTANY WELLS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	9006	JAIL UNIFORM SWEATSHIRTS, POLOS, & PANTS	03-5101-4810	JAIL STAFF UNIFORMS		\$410.00
						005995: BRITTANY WELLS
						\$410.00

006035: WISEWAY, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	S3910637.001	EMS FOD WALLPK LED FA CCT & SWIVEL PHOTO CELL	01-5140-5710	AMBULANCE BLDG MAINT		\$543.77

5/6/2026	S3910645.001	PARKS STADIUM CLAMPS	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE	\$10.03
5/6/2026	S3910640.001	PARKS STADIUM SWIVEL PHOTO CELLS	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE	\$150.20
5/6/2026	S3908862.001	RD LIGHTS FOR GATE	02-6103-3340	ROAD BLDG MAINT & REPAIR	\$812.28
006035: WISEWAY, INC.					\$1,516.28

006089: WEX BANK CORPORATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	112248438	EMS FUEL	01-5140-4290	AMBULANCE GAS/OIL		\$1,144.83
5/6/2026	112248438	SO FUEL	01-5015-4290	SHERIFF GAS/OIL		\$842.36
006089: WEX BANK CORPORATION						\$1,987.19

006122: MICHAEL S. HOCKENSMITH

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	JJ26040649	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY		\$17.50
5/6/2026	JJ26040637	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY		\$70.00
5/6/2026	JJ26040641	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY		\$70.00
5/6/2026	JJ26040632	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY		\$70.00
5/6/2026	JJ26040636	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY		\$70.00
5/6/2026	JJ26040635	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY		\$70.00
5/6/2026	JJ26040633	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY		\$70.00
5/6/2026	JJ26040634	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY		\$70.00
5/6/2026	JJ26040645	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY		\$17.50
5/6/2026	JJ26040646	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY		\$17.50

5/6/2026	JJ26040648	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$17.50
5/6/2026	JJ26040643	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$17.50
5/6/2026	JJ26040641	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$17.50
5/6/2026	JJ26040637	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$17.50
5/6/2026	JJ26040632	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$17.50
5/6/2026	JJ26040636	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$17.50
5/6/2026	JJ26040635	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$17.50
5/6/2026	JJ26040633	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$17.50
5/6/2026	JJ26040649	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$70.00
5/6/2026	JJ26040633	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040637	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040649	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040645	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040646	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040648	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040643	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040641	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50

5/6/2026	JJ26040632	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040636	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040635	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040634	DES PORTION OF APPRAISAL FEE	07-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$262.50
5/6/2026	JJ26040645	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$70.00
5/6/2026	JJ26040646	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$70.00
5/6/2026	JJ26040648	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$70.00
5/6/2026	JJ26040643	DES PORTION OF APPRAISAL FEE	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$70.00
5/6/2026	JJ26040634	DES PORTION OF APPRAISAL FEE	01-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF PROPERTY	\$17.50
006122: MICHAEL S. HOCKENSMITH					\$4,200.00

006123: PATRICK & ASSOCIATES, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	1340	FC 2024-2025 AUDIT	01-9100-3070	AUDIT SERVICES		\$22,500.00
006123: PATRICK & ASSOCIATES, LLC						\$22,500.00

006142: PERFECTION GROUP, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	SV2047503	CT SERVICE CALL FCU 1-3 & B-12 ERRORS	01-5080-5710	MAINT. C'HOUSE RENEWAL REPAIRS		\$572.00
006142: PERFECTION GROUP, INC.						\$572.00

006170: JOHNSON CONTROLS US HOLDINGS, LLC-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	53990466	JAIL SERVICE CALL REPLACED 5- LB D/C ALL-INCLUSIVE EXTINGUISHER	03-5101-3340	JAIL BUILDING REPAIR		\$70.00

006170: JOHNSON CONTROLS US HOLDINGS, LLC-1 **\$70.00**

006242: MWM CONSULTING, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	799	ED 4/2026 SERVICES	01-5075-3090	ECONOMIC DEVELOPMENT		\$1,955.00
5/6/2026	810	ED 5/2026 SERVICES	01-5075-3090	ECONOMIC DEVELOPMENT		\$1,955.00
006242: MWM CONSULTING, LLC						\$3,910.00

006289: KENTUCKY STATE TREASURER-37

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	55120018	EMS 4/2026 MEDICAID ASSESSMENT FEE	01-5140-9020	MEDICAID ASSESSMENT FEE		\$4,739.00
006289: KENTUCKY STATE TREASURER-37						\$4,739.00

006444: ODP BUSINESS SOLUTIONS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	467422207001	SW COPY PAPER	01-5215-4450	RECYC/SW OFFICE SUPPLIES		\$72.74
5/6/2026	467234996001	SW TISSUE PAPER	01-5215-4450	RECYC/SW OFFICE SUPPLIES		\$120.34
006444: ODP BUSINESS SOLUTIONS, LLC						\$193.08

006503: PENN CARE, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	M167064	EMS DISPOSABLE GLOVES	01-5140-5500	AMBULANCE MED SUPPLIES		\$279.72
5/6/2026	M166102	EMS EPINEPHRINE	01-5140-5500	AMBULANCE MED SUPPLIES		\$364.58
5/6/2026	M166980	EMS NASOPHARYNGEAL AIRWAY, SUPRAGLOTTIC AIRWAY, ET TUBE, ET TUBE HOLDER, & ETCO2 SAMPLING LINE	01-5140-5500	AMBULANCE MED SUPPLIES		\$1,122.08
5/6/2026	M165909	EMS PROBE COVERS, SYRINGES, HOT PACKS, & IV CATHETERS	01-5140-5500	AMBULANCE MED SUPPLIES		\$435.40
5/6/2026	M162182	EMS SPO2 SENSORS	01-5140-5500	AMBULANCE MED SUPPLIES		\$324.00
006503: PENN CARE, INC.						\$2,525.78

006684: AECOM TECHNICAL SERVICES, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	2001135792	BIG SINK SIDEWALK PROJECT	07-8099-7311	BIG SINK SIDEWALK PROJECT		\$7,257.09

006684: AECOM TECHNICAL SERVICES, INC. \$7,257.09

006740: XEROX CORPORATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	COK5011D26	DES 3/2026 COPIER MAINTENANCE	08-5135-3380	DES OFFICE EQUIP REPAIR/MAINT		\$171.24
006740: XEROX CORPORATION						<u>\$171.24</u>

006871: NIXON POWER, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	MCB00176686	CT GENERATOR SERVICE CALL	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$3,110.00
006871: NIXON POWER, LLC						<u>\$3,110.00</u>

006877: CIVICPLUS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	368805	IT IMPLEMENTATION COST T OF 3 FOR AGENDA & MINUTES SOLUTIONS	01-5091-3180	INFORMATION TECHNOLOGY DATA PROCESSING SERVICES		\$1,420.52
006877: CIVICPLUS, LLC						<u>\$1,420.52</u>

006892: LINDA DEROSSETT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026		JH PRORATED 4/2026 SERVICES MINUS MEDICAL PREMIUM	01-5435-1060	JOUETT HOUSE SITE EXECUTIVE DIRECTOR SALARY		\$1,444.86
006892: LINDA DEROSSETT						<u>\$1,444.86</u>

007012: GOVERNMENT FINANCE OFFICERS ASSOCIATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	300296439	FC 6/1/26-5/31/27 MEMBERSHIP RENEWAL: TR/TA & FO	01-9100-5510	ASSOCIATION MEMBERSHIPS		\$250.00
007012: GOVERNMENT FINANCE OFFICERS ASSOCIATION						<u>\$250.00</u>

007046: TMA LASER GROUP, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	36438	JAIL BLACK TONER	03-5101-4450	JAIL OFFICE SUPPLIES		\$240.00
007046: TMA LASER GROUP, INC.						<u>\$240.00</u>

007078: ANNA LOWREY (1099-G)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	36789	TA REFUND OCC TAX YEAR 2025	01-5040-5670	TREAS/TAX ADM REFUNDS		\$3,051.61
007078: ANNA LOWREY (1099-G)						\$3,051.61

007079: SUCTION STOW COMPANY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	000212	EMS 12-SUCTION STOW	01-5140-5500	AMBULANCE MED SUPPLIES		\$84.00
007079: SUCTION STOW COMPANY						\$84.00

007101: CHARLES RUSSELL, JR.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	04102026	SO REIMBURSE MILEAGE	01-5015-5760	SHERIFF TRAVEL		\$308.32
007101: CHARLES RUSSELL, JR.						\$308.32

007117: HOWARD K. BELL, CONSULTING ENGINEERS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	215489	MILLVILLE WASTE WATER PROJECT PROFESSIONAL SERVICE THRU 3-31-26	06-5225-7410	MILLVILLE WASTE WATER PROJECT		\$55,950.00
007117: HOWARD K. BELL, CONSULTING ENGINEERS, INC.						\$55,950.00

007119: IRON HORSE HARDWARE, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	9226	MN CHAINSAW CHAIN, 2-CYCLE	01-5085-5710	OFF-SITE		\$84.97
5/6/2026	9228	OIL, & BONE MEAL PLANT FOOD PARKS STADIUM 2-ELECTRIC DEADBOLTS	01-5085-5710	REPAIRS/MAINTENANCE OFF-SITE		\$259.98
5/6/2026	8238	RD DEET INSECT REPELLANT	02-6105-4310	REPAIRS/MAINTENANCE		\$8.59
5/6/2026	7553	RD TAPE FOR MAKING RD SIGNS	02-6105-4310	ROAD MATERIALS		\$15.18
007119: IRON HORSE HARDWARE, LLC						\$368.72

007126: THUNDERBIRD ENVIRONMENTAL, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	2026_016_01_1	DES PORTION OF PROPERTY DATABASE SEARCHES	06-5135-7150	USDA FLOOD RECOVERY GRANT PURCHASE OF		\$1,768.00

5/6/2026	2026_016_01_1	DES PORTION OF PROPERTY DATABASE SEARCHES	07-5135-7150	PROPERTY USDA FLOOD RECOVERY GRANT PURCHASE OF		\$6,630.00
5/6/2026	2026_016_01_1	DES PORTION OF PROPERTY DATABASE SEARCHES	01-5135-7150	PROPERTY USDA FLOOD RECOVERY GRANT PURCHASE OF		\$442.00
				PROPERTY		
				007126: THUNDERBIRD ENVIRONMENTAL, LLC		\$8,840.00

007127: PRECISION ELITE ROOFING, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	339-1	CR GUTTER REPAIR	01-5020-5710	CORONER BUILDING MAINTENANCE		\$4,286.77
				007127: PRECISION ELITE ROOFING, LLC		\$4,286.77

007128: SALAD DAYS FARM-2 (1099-G)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	33898	TA REFUND OCC TAX YEAR 2025	01-5040-5670	TREAS/TAX ADM REFUNDS		\$94.52
				007128: SALAD DAYS FARM-2 (1099-G)		\$94.52

007129: CCI INDUSTRIAL SERVICES (1099-G)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	30699	TA REFUND OCC TAX YEAR 2025	01-5040-5670	TREAS/TAX ADM REFUNDS		\$5,846.04
				007129: CCI INDUSTRIAL SERVICES (1099-G)		\$5,846.04

007130: CARLINDA RICKETTS (1099-G)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	36626	TA REFUND OCC TAX YEAR 2025	01-5040-5670	TREAS/TAX ADM REFUNDS		\$82.67
				007130: CARLINDA RICKETTS (1099-G)		\$82.67

007133: DSS-OHIO, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	SO122925	FC CROWD BARRIERS - 50% COV	01-5425-4460	CELEBRATION/FESTIVAL PROGRAMS EQUIPMENT & SUPPLIES		\$2,970.00
5/6/2026	SO122923	FC STAGE DECK, LEGS, STAIRS, & GUARDRAIL - 50% COV	01-5425-4460	CELEBRATION/FESTIVAL PROGRAMS EQUIPMENT & SUPPLIES		\$21,105.60
				007133: DSS-OHIO, LLC		\$24,075.60

03518A: GENUINE PARTS COMPANY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/6/2026	252292	EMS OIL DRAIN PAN	01-5140-5710	AMBULANCE BLDG MAINT		\$28.87
5/6/2026	252799	RD AIR FILTERS, FUEL FILTER, HYDRAULIC FILTER, & CABIN AIR FILTER	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$136.51
5/6/2026	252401	RD ARMORALL WIPES	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$15.98
5/6/2026	252635	SW DRAIN PLUG	01-5215-3360	RECYC/SW EQUIP MAINT		\$3.34
5/6/2026	252620	SW OIL & AIR FILTERS	01-5215-3360	RECYC/SW EQUIP MAINT		\$36.84
5/6/2026	252472	SW REMANUFACTURED BRAKE BOOSTER	01-5215-3360	RECYC/SW EQUIP MAINT		\$320.93
5/6/2026	250807	SW ROTOR	01-5215-3400	RECYC/SW VEHICLE MAINT		\$208.24
				03518A: GENUINE PARTS COMPANY		\$750.71
				Grand Total		\$950,049.06

TRANSFERS

5-12-2026

EXPENDITURES:

FROM: 01-9200-9990	GENERAL RESERVE FOR TRANSFER	\$	65,064.54
TO: 01-5001-5310	JE Bond	\$	101.80
TO: 01-5020-5710	CR Building Maintenance	\$	1,996.16
TO: 01-5025-5730	FC Telephone	\$	143.69
TO: 01-5065-4460	ELECTION Material Supplies	\$	195.00
	USDA Flood Recovery Grant Purchase of		
TO: 01-5135-7150	Property	\$	652.00
TO: 01-5215-5860	SW Building Maintenance	\$	46.00
TO: 01-5231-4290	HD Gas	\$	236.86
	Celebrations/Festival Programs Equipment &		
TO: 01-5425-4460	Supplies	\$	4,637.98
TO: 01-9100-3070	Audit Services	\$	22,500.00
TO: 01-9100-3680	Tax Bill Preparation	\$	31.64
TO: 01-9100-5510	Association Memberships	\$	2,874.03
TO: 01-9300-9990	General Reserve for Transfer to Other Funds	\$	9,172.88
TO: 01-9300-9990	General Reserve for Transfer to Other Funds	\$	9,563.50
TO: 01-9300-9990	General Reserve for Transfer to Other Funds	\$	525.00
TO: 01-9300-9990	General Reserve for Transfer to Other Funds	\$	2,608.00
TO: 01-9300-9990	General Reserve for Transfer to Other Funds	\$	9,780.00
	GENERAL RESERVE FOR TRANSFER		
FROM: 01-9300-9990	TO OTHER FUNDS	\$	9,172.88
TO: 02-9200-9990	RD Reserve for Transfer	\$	9,172.88
	RD RESERVE FOR TRANSFER		
FROM: 02-9200-9990	RD RESERVE FOR TRANSFER	\$	9,172.88
TO: 02-6103-3340	RD Bldg Maintenance & Repair	\$	9,172.88
	GENERAL RESERVE FOR TRANSFER		
FROM: 01-9300-9990	TO OTHER FUNDS	\$	9,563.50
TO: 02-9200-9990	RD Reserve for Transfer	\$	9,563.50
	RD RESERVE FOR TRANSFER		
FROM: 02-9200-9990	RD RESERVE FOR TRANSFER	\$	9,563.50
TO: 02-6105-3360	RD Machine/Equipment Repairs	\$	9,563.50
	GENERAL RESERVE FOR TRANSFER		
FROM: 01-9300-9990	TO OTHER FUNDS	\$	525.00
TO: 02-9200-9990	RD Reserve for Transfer	\$	525.00
	RD RESERVE FOR TRANSFER		
FROM: 02-9200-9990	RD RESERVE FOR TRANSFER	\$	525.00

Date 5/7/2026

TO: 02-8003-3230	RD Paynes Depot Bridge Project Engineering Services	\$	525.00
GENERAL RESERVE FOR TRANSFER			
FROM: 01-9300-9990	TO OTHER FUNDS	\$	2,608.00
TO: 06-9200-9990	RD Reserve for Transfer	\$	2,608.00
RD RESERVE FOR TRANSFER			
FROM: 06-9200-9990	USDA Flood Recovery Grant Purchase of Property	\$	2,608.00
TO: 06-5135-7150		\$	2,608.00
GENERAL RESERVE FOR TRANSFER			
FROM: 01-9300-9990	TO OTHER FUNDS	\$	9,780.00
TO: 07-9200-9990	RD Reserve for Transfer	\$	9,780.00
RD RESERVE FOR TRANSFER			
FROM: 07-9200-9990	USDA Flood Recovery Grant Purchase of Property	\$	9,780.00
TO: 07-5135-7150		\$	9,780.00
TR/TA DATA PROCESS SERVICE			
FROM: 01-5040-3180	TR/TA Office Supplies	\$	513.90
TO: 01-5040-4450		\$	513.90
IT EQUIPMENT			
FROM: 01-5091-7390	IT Data Processing Services	\$	1,420.52
TO: 01-5091-3180		\$	1,420.52
SW WORKERS COMP			
FROM: 01-5215-2090	SW Vehicle Maintenance	\$	408.50
TO: 01-5215-3400		\$	408.50
SW WORKERS COMP			
FROM: 01-5215-2090	SW Dumpsters	\$	13,910.90
TO: 01-5215-3660		\$	13,910.90
SW WORKERS COMP			
FROM: 01-5215-2090	SW Waste Tire Disposal	\$	1,476.10
TO: 01-5215-5480		\$	1,476.10
SW WORKERS COMP			
FROM: 01-5215-2090	SW Utilities	\$	30.57
TO: 01-5215-5780		\$	30.57
JH OPERATIONS			
FROM: 01-5435-3420	JH Utilities	\$	133.89
TO: 01-5435-5780		\$	133.89
FLOOD RESERVE FOR TRANSFER			
FROM: 30-9200-9990	SW Dumpsters - 4/1-4/8/25 Flood Event	\$	4,040.25
TO: 30-5215-3660		\$	4,040.25



Plan Renewal Form
Section 125 Plan and Flexible Spending Account

Employer Name: Woodford County Fiscal Court

Renewal Plan Year: 2026 - 2027

As an authorized representative of the above company, the undersigned elects to renew the administration of our Section 125 Plan ("Plan") and Flexible Spending Accounts with McGregor & Associates, Inc. ("TPA") effective the first day of the renewal Plan Year, noted above. The administration fees associated with our Plan for the duration of the Plan Year are noted below.

Plan Renewal Fee: \$150.00 Per Employee, Per Month: \$5.75
Unless cumulative fees are less than
Monthly Minimum: \$75.00

Only one monthly fee is assigned for participants enrolled in both Health FSA and Dependent (Child) Care Reimbursement Accounts. Additional fees may be charged for re-enrollment group meetings - Please contact McGregor & Associates, Inc. if you have any questions. Customized enrollment materials are always provided. Employer directed or IRS mandated Plan Amendments, are billed at \$150 per hour.

*Asterisks indicate required fields

Please confirm the plan contact's phone number, email, as well as the total # of eligible employees on payroll (regardless of active enrollment):

*Name: TERESA TIPTON *Phone: 859-879-8549

*Title: HR Manager

*Email: Tipton@woodfordcountyky.gov

121 Total # of Eligible Employees for Plan:

*Expected completion of Plan Enrollment: 6-15-2026

During peak seasons, we request Enrollments at least one (1) month before the start of the new Plan Year. This allows time for new debit card orders (if applicable) and any plan design changes to be incorporated within the Plan Documents and administration portal.

*Who is your current Agent of Record (Insurance Broker): Gallagher [] N/A

(Previously Assured Partners)

Plan Questionnaire

*Confirm your Maximum Dependent Care Annual Election for the Renewal Plan Year:

7500 (Effective 1/1/2026) Left As Is Other: _____ N/A

Caution: Selecting the IRS increased maximum could cause potential nondiscrimination issues, due to the 55% average benefits test. This test is designed to ensure that dependent care benefits do not disproportionately favor highly compensated employees. Additional guidance from the IRS has been requested, and we will inform you of any changes.

*Confirm your Maximum Health FSA Annual Election for the Renewal Plan Year:

IRS Maximum Left As Is Other: _____ N/A

*Confirm your FSA Provision for the Renewal Plan Year:

IRS Maximum Rollover Other: _____ Left As Is

Grace Period N/A

Confirm your waiting period for new hires (Ex: 1st of month following 30 days)

1ST of The month following 30 Days

*Do you offer a Health Savings Account (HSA) that may affect employee's FSA eligibility? Yes

If Yes, would you like to offer a Limited FSA (Vision & Dental expenses) for HSA participants?

No

When do you expect to provide the enrollments for those who are enrolling in the HSA and have a remaining balance in an HCFSA (if you have the rollover provision)? N/A

If you do offer an HSA and have the carry over provision, would you like to offer one of the following to prevent any HSA eligibility issues (select only one)?

- If the participant has a balance, you can roll the balance into a limited purpose benefit
- Would you like them to forfeit those funds?
- Would you like it left as is?

*Pay Date/Contribution Schedule Confirmation

Weekly / First payroll date after start of Plan Year: _____

Bi-Weekly / First payroll date after start of Plan Year: _____

Bi-Weekly (24) / First payroll date after start of Plan Year: 7/2/2026

Semi-Monthly / First payroll date after start of Plan Year: _____

Monthly / First payroll date after start of Plan Year: _____

*Number of pay dates in your Plan Year: 24

Pre-Tax Benefit Information

Please confirm which pre-tax benefits are offered:

Medical

Dental

Vision

Life *(coverage on the life of the employee, up to \$50,000)*

AD&D

Disability *(impacts the taxability of disability payment)*

HSA

Cancer

Other

Left As Is

Miscellaneous Information

Your Health Insurance benefits are:

Self-Funded Fully Insured *(i.e. Remit Premiums to Insurer)* Left As Is

Add COBRA language?

Yes

No

Left As Is

Are you subject to FMLA?

Yes

No

Left As Is

Do you allow Midyear Election Changes for a *Reduction in Hours* or *Enrollment in the Exchange*?

Yes

No

Left As Is

McGregor & Associates, Inc. Responsibilities

- **Plan Services** – Includes Plan review and documentation preparation as needed. This service includes client and participant notification of changes in rules and/or regulations applicable to Section 125 Cafeteria Plans. It also includes Form 5500 preparation (if requested) and compliance assistance with other IRS guidelines.
- **Participant Enrollment** – Includes preparation of customized enrollment materials, worksheets, claim forms, etc.
- **Participant Account Management** – Includes recording and tracking of participant per pay period contributions, full claims review and adjudication process, claim reimbursement by check/direct deposit, account balance calculations and routine customer service.
- **Claims Services** – Properly prepared and documented claims received by our office will be finalized and reimbursed within 48-72 business hours. Participants can receive reimbursements by check or via direct deposit. Debit Card services are also available.
- **Reporting** – Employers receive an electronic copy year-to-date disbursement report each month as well as an account balances report detailing contributions posted and claims paid. Participants have access to view their account history, claims processed and available balance via our website, www.mcgregoreba.com, 24/7.
- **Accounting** – McGregor & Associates, Inc. processes all payroll contributions received from the Employer and performs account reconciliation of all deposits. Employers can submit contributions to McGregor & Associates, Inc. via check or electronic funds transfer (EFT). Standard accounting reports are provided to the Employer each month.
- **Invoicing** – Annual and/or monthly invoices for the above services will be forwarded to the Employer based on the fees outlined herein, with any additional provisions as outlined in the Services Agreement.

Employer Responsibilities

- **General Compliance** – The Employer is ultimately responsible for all Plan activities including general compliance, HIPAA, IRS rules/regulations and all other applicable laws and regulations. The employer should review all documents provided by McGregor & Associates, Inc. to ensure accuracy.
- **Reporting & Disclosure** – The Employer is responsible for all governmental reporting and participant disclosure requirements applicable to the Plan.
- **Enrollment** – The Employer shall provide completed enrollment information to McGregor & Associates, Inc. prior to the beginning of the new plan year. Employer recognizes late submittal of enrollment data may result in additional processing fees. Enrollment information may be submitted by manual election forms or by providing a census of enrollment information in an electronic format (Microsoft Excel preferred).
- **Eligibility Changes** – The Employer shall notify McGregor & Associates, Inc. of changes in employee eligibility (i.e. additions, terminations, change in Family Status, etc.) within 5 business days of the change. McGregor & Associates, Inc. must be notified in a timely manner in order to properly administer the Plan in accordance with IRS regulations. Any Plan losses as a result of the Employer's failure to timely notify McGregor & Associates, Inc. of changes in employee eligibility will be the responsibility of the Employer. Employers may provide changes by email, fax or mail.
- **Account Deposits and Contributions** – The Employer shall remit the deposits of participant contributions on a per pay or monthly cycle, or according to another schedule as agreed to in advance by both McGregor & Associates, Inc. and the Employer. The Employer is required to submit a report itemizing their deductions for participants along with their deposit. McGregor & Associates, Inc. may require a minimum pre-funding of contributions in order to allow for a start-up balance to adjudicate claims at the start of the Plan Year. Also, Employers must be aware that any time during the Plan Year, the Employer could be required to provide additional deposits to cover participant claims (when in excess of deposits on hand) as needed and requested by McGregor & Associates, Inc. McGregor & Associates, Inc. has the authority to stop adjudication of participant claims until required funding is received. If adequate funding is not provided by the Employer after several requests, McGregor & Associates, Inc. has the authority to terminate services immediately.

Acceptance

I agree to renew our FSA Services with McGregor & Associates, Inc. for the term of the Plan Year noted above and agree to the fee schedule outlined in this Plan Renewal Form. Once McGregor & Associates, Inc. receives confirmation of your renewal, your Account Manager will contact you in preparation of the enrollment period.

*Employer Signature _____

*Date _____

Printed Name _____

Email _____

Company Name _____

****If our services are not required for the upcoming plan year, please contact our office at your earliest opportunity.***

Commonwealth of Kentucky Court of Justice



Court Facilities Local Government Reimbursement Form

FACILITY NAME: **WOODFORD COUNTY ANNEX**

DATE: 4/28/2026

FISCAL YEAR: **2027 (July 1, 2026 – June 30, 2027)**

The Kentucky Court of Justice occupies the above-named Facility in accordance with KRS Chapter 26A. This Reimbursement Form constitutes an estimate of reimbursements to be made by the Administrative Office of the Courts (hereinafter "AOC") to Woodford County (hereinafter "Local Government") for Fiscal Year 2027 per KRS 26A.115. This form includes space allocations, use allowance (if any) and estimated facility operating costs based on actual operating costs for Fiscal Year 2025.

Please notify the AOC point of contact of any deviations or discrepancies between the information in this Reimbursement Form and the Local Government's records. No changes should be made to this document unless written approval authorizing the changes is made by the AOC in advance. No changes made by the Local Government to the calculations of the AOC shall be binding on the AOC unless such prior written approval is attached hereto. Acceptance of this Reimbursement Form does not constitute prior written approval.

It is imperative that this document be completed, signed, and submitted to the Administrative Office of the Courts on or before June 15, 2026. Failure to do so may result in a delay in payments.

MAIL COMPLETED FORMS TO:

Administrative Office of the Courts (AOC)
Budget Department
Attn: Donald Leathers
1001 Vandalay Drive
Frankfort, KY 40601

AOC Point of Contact: Donald Leathers
Telephone Number: (502) 573-2350
FAX Number: (502) 782-8709
Email Address: DonaldLeathers@kycourts.net

SECTION I. SPACE ALLOCATIONS

Space allocations provided below constitute space designations recorded in the AOC Accounting and Reporting System. An increase or decrease in space allocations results in an adjustment of authorized reimbursements. The court ratio (d) is used to calculate AOC's proportionate share of use allowance and operating payments. No changes shall be made that will directly affect the court ratio without prior written approval by the AOC.

a. Net Functional Court of Justice Space	<u>11,309.1</u>	SF
b. Net Functional Non-Court of Justice Space	<u>262.4</u>	SF
c. Total Functional Space (Item a. plus Item b.)	<u>11,571.5</u>	SF
d. Court of Justice Space Ratio (Item a. divided by Item c.)	<u>0.977</u>	
e. Total Non-Functional Space (non-office occupied space, i.e., public restrooms, corridors, entrances, etc.)	<u>3,368.6</u>	SF
f. Total Net Building Space (Item c. plus Item e.)	<u>14,940.1</u>	SF

SECTION II. USE ALLOWANCE

Although not typical, some counties may be entitled to a use allowance payment. The use allowance is calculated in accordance with KRS 26A.090 (2), as modified by 2026 HB 504. If applicable, it will be indicated below.

Total Use Allowance	<u>\$ 0.00</u>
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SECTION III. REGULAR OPERATING COST ESTIMATE

Regular Operating Expenses include the local unit of government’s annual expenses for utilities, insurance, janitorial costs, maintenance costs, and necessary maintenance and upkeep of the facility including ordinary repairs which do not increase the permanent value or expected life of the court facility but keep it in efficient operating condition. Ordinary repairs are those repairs that are reasonably anticipated recurring annual expenses or unanticipated nonrecurring repairs costing \$2,499 or less.

The regular operating cost estimate below represents anticipated regular operating expenses for the upcoming fiscal year based on the previous fiscal years’ actual operating costs. If the Local Government considers changes to janitorial services or preventative maintenance services that would increase operating costs in Fiscal Year 2027, the AOC must be contacted for approval prior to implementing the change.

In Fiscal Year 2027, the maximum amount the AOC will reimburse each local government for janitorial and maintenance costs, including staff salaries and benefits, contracts for janitorial or maintenance service providers, janitorial supplies, and uniform costs, is \$6.00 per square foot. (Note that preventative maintenance contracts such as HVAC preventative maintenance contracts may be reimbursed in addition to the \$6.00 per square foot maximum.) The estimated regular operating costs below have been calculated using the \$6.00 per square foot maximum.

a. AOC Estimate of Regular Operating Cost (based on actual prior year expenses)	<u>\$160,900.00</u>
b. Court Ratio (from Section I, Item d.):	<u>0.977</u>
c. Court of Justice Regular Operating Costs (multiply Item a. by Item b.):	<u>\$157,199.30</u>

SECTION IV. SUMMARY OF AOC’S REIMBURSEMENT

a. Estimated Court of Justice Regular Operating Costs (from Section IV, Item c.):	<u>\$157,199.30</u>
b. Total Use Allowance (Section II):	<u>\$ 0.00</u>
c. Net Adjustment:	<u>\$ 0.00</u>
d. ESTIMATED ANNUAL REIMBURSEMENT TO COUNTY (Item a. thru Item d.)	<u>\$157,199.30</u>

Nonrecurring Projects are not included on this Reimbursement Form. Nonrecurring Project requests and reimbursements are processed in accordance with the Administrative Office of the Courts Policies for the Operation and Maintenance of Court Facilities (February 2018), Section 4. The Local Government must submit any request for repairs over \$2,500 to FacilitiesRequest@kycourts.net on a Work Order Request Form. Requests will be approved or denied based on availability of funds. Reimbursements for approved requests will be made upon completion of the work, in addition to the quarterly reimbursement payments made pursuant to this Reimbursement Form.

SECTION V. CATASTROPHIC LOSS AGREEMENT

By signing this form, the Local Government agrees that in the event that the **WOODFORD COUNTY ANNEX** is damaged or destroyed by any casualty, the Local Government shall provide the AOC with proof of the amount of any proceeds received by the Local Government from any insurer. Such proceeds shall first be applied to any bond indebtedness that may remain on the facility, and the Local Government shall relinquish to the AOC its pro rata portion of any remaining proceeds, based on the percentage of the facility that is occupied by the Court of Justice.

SECTION VI. AGREEMENT CONCERNING OPERATION OF COURTHOUSE

By signing this form, the Local Government acknowledges that the Chief Circuit Judge has the sole discretion, in accordance with the Personnel Policies for the Kentucky Court of Justice which have been adopted by Order of the Supreme Court, to determine whether offices occupied by the Kentucky Court of Justice will be closed in his or her circuit, for inclement weather or other extraordinary circumstances. While the Local Government may close its offices within the facility, if the facility is shared, it acknowledges that it has no authority to close offices occupied by the Kentucky Court of Justice.

SECTION VII. AGREEMENT CONCERNING ACCOUNTING AND AUDIT OF EXPENDITURES

By signing this form, the Local Government agrees to provide the AOC with an accounting of (1) all revenue received by the Local Government from court facilities fees collected pursuant to KRS §§ 23A.220, 64.091, or 24A.185 in the prior fiscal year; and (2) all expenditures made in the prior fiscal year from court facilities fees collected pursuant to KRS §§ 23A.220, 64.091, or 24A.185.

By signing this form, the Local Government acknowledges and agrees that the AOC or its designee shall have access for auditing purposes to (1) any facility occupied in whole or in part by the Court of Justice; (2) any books, documents, papers, records, or other evidence which are directly related to this Reimbursement Form; and (3) any books, documents, papers, records, or other evidence which are directly related to any court facility fees collected by the Local Government pursuant to KRS §§ 23A.220, 64.091, or 24A.185.

SECTION VIII. SIGNATURE AND ACCEPTANCE

I hereby certify that the calculations related to the cost of the facility are accurate and correct to the best of my knowledge, and the premises are in compliance with all applicable state and federal standards, including but not limited standards set by the State Fire Marshal, the Americans with Disabilities Act of 1990 ("ADA"), and the Occupational Safety and Health Administration ("OSHA"). I acknowledge that the Local Government is responsible for correcting non-compliance with said standards at its own costs if a determination of non-compliance is made by any federal or state agency, including the AOC ADA/OSHA Compliance Officer. The Fiscal Court/Council/Commission and I understand the terms of this document and agree that revisions will not be made without consultation with the Administrative Office of the Courts.

Approved By (i.e. County Judge/Executive, Mayor):

(Signature)

(Name)

(Title)

(Telephone Number)

Approved: _____
(Date)

The AOC Budget Department has reviewed this Reimbursement Form and hereby authorizes AOC to reimburse the Local Government in accordance with Section V, above.

(Judicial Branch Budget Director)

Approved: _____
(Date)

Commonwealth of Kentucky Court of Justice



Court Facilities Local Government Reimbursement Form

FACILITY NAME: **WOODFORD COUNTY COURTHOUSE**

DATE: 4/28/2026

FISCAL YEAR: **2027 (July 1, 2026 – June 30, 2027)**

The Kentucky Court of Justice occupies the above-named Facility in accordance with KRS Chapter 26A. This Reimbursement Form constitutes an estimate of reimbursements to be made by the Administrative Office of the Courts (hereinafter "AOC") to Woodford County (hereinafter "Local Government") for Fiscal Year 2027 per KRS 26A.115. This form includes space allocations, use allowance (if any) and estimated facility operating costs based on actual operating costs for Fiscal Year 2025.

Please notify the AOC point of contact of any deviations or discrepancies between the information in this Reimbursement Form and the Local Government's records. No changes should be made to this document unless written approval authorizing the changes is made by the AOC in advance. No changes made by the Local Government to the calculations of the AOC shall be binding on the AOC unless such prior written approval is attached hereto. Acceptance of this Reimbursement Form does not constitute prior written approval.

It is imperative that this document be completed, signed, and submitted to the Administrative Office of the Courts on or before June 15, 2026. Failure to do so may result in a delay in payments.

MAIL COMPLETED FORMS TO:

Administrative Office of the Courts (AOC)
Budget Department
Attn: Donald Leathers
1001 Vandalay Drive
Frankfort, KY 40601

AOC Point of Contact: Donald Leathers
Telephone Number: (502) 573-2350
FAX Number: (502) 782-8709
Email Address: DonaldLeathers@kycourts.net

SECTION I. SPACE ALLOCATIONS

Space allocations provided below constitute space designations recorded in the AOC Accounting and Reporting System. An increase or decrease in space allocations results in an adjustment of authorized reimbursements. The court ratio (d) is used to calculate AOC's proportionate share of use allowance and operating payments. No changes shall be made that will directly affect the court ratio without prior written approval by the AOC.

a. Net Functional Court of Justice Space	<u>4,647.</u>	SF
b. Net Functional Non-Court of Justice Space	<u>15,649.9</u>	SF
c. Total Functional Space (Item a. plus Item b.)	<u>20,296.9</u>	SF
d. Court of Justice Space Ratio (Item a. divided by Item c.)	<u>0.229</u>	
e. Total Non-Functional Space (non-office occupied space, i.e., public restrooms, corridors, entrances, etc.)	<u>7,784.8</u>	SF
f. Total Net Building Space (Item c. plus Item e.)	<u>28,081.7</u>	SF

SECTION II. USE ALLOWANCE

Although not typical, some counties may be entitled to a use allowance payment. The use allowance is calculated in accordance with KRS 26A.090 (2), as modified by 2026 HB 504. If applicable, it will be indicated below.

Total Use Allowance	<u>\$6,032.50</u>
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SECTION III. REGULAR OPERATING COST ESTIMATE

Regular Operating Expenses include the local unit of government's annual expenses for utilities, insurance, janitorial costs, maintenance costs, and necessary maintenance and upkeep of the facility including ordinary repairs which do not increase the permanent value or expected life of the court facility but keep it in efficient operating condition. Ordinary repairs are those repairs that are reasonably anticipated recurring annual expenses or unanticipated nonrecurring repairs costing \$2,499 or less.

The regular operating cost estimate below represents anticipated regular operating expenses for the upcoming fiscal year based on the previous fiscal years' actual operating costs. If the Local Government considers changes to janitorial services or preventative maintenance services that would increase operating costs in Fiscal Year 2027, the AOC must be contacted for approval prior to implementing the change.

In Fiscal Year 2027, the maximum amount the AOC will reimburse each local government for janitorial and maintenance costs, including staff salaries and benefits, contracts for janitorial or maintenance service providers, janitorial supplies, and uniform costs, is \$6.00 per square foot. (Note that preventative maintenance contracts such as HVAC preventative maintenance contracts may be reimbursed in addition to the \$6.00 per square foot maximum.) The estimated regular operating costs below have been calculated using the \$6.00 per square foot maximum.

a. AOC Estimate of Regular Operating Cost (based on actual prior year expenses)	\$322,800.00
b. Court Ratio (from Section I, Item d.):	0.229
c. Court of Justice Regular Operating Costs (multiply Item a. by Item b.):	\$73,921.20

SECTION IV. SUMMARY OF AOC'S REIMBURSEMENT

a. Estimated Court of Justice Regular Operating Costs (from Section IV, Item c.):	\$73,921.20
b. Total Use Allowance (Section II):	\$6,032.50
c. Net Adjustment:	\$ 0.00
d. ESTIMATED ANNUAL REIMBURSEMENT TO COUNTY (Item a. thru Item d.)	\$79,953.70

Nonrecurring Projects are not included on this Reimbursement Form. Nonrecurring Project requests and reimbursements are processed in accordance with the Administrative Office of the Courts Policies for the Operation and Maintenance of Court Facilities (February 2018), Section 4. The Local Government must submit any request for repairs over \$2,500 to FacilitiesRequest@kycourts.net on a Work Order Request Form. Requests will be approved or denied based on availability of funds. Reimbursements for approved requests will be made upon completion of the work, in addition to the quarterly reimbursement payments made pursuant to this Reimbursement Form.

SECTION V. CATASTROPHIC LOSS AGREEMENT

By signing this form, the Local Government agrees that in the event that the **WOODFORD COUNTY COURTHOUSE** is damaged or destroyed by any casualty, the Local Government shall provide the AOC with proof of the amount of any proceeds received by the Local Government from any insurer. Such proceeds shall first be applied to any bond indebtedness that may remain on the facility, and the Local Government shall relinquish to the AOC its pro rata portion of any remaining proceeds, based on the percentage of the facility that is occupied by the Court of Justice.

SECTION VI. AGREEMENT CONCERNING OPERATION OF COURTHOUSE

By signing this form, the Local Government acknowledges that the Chief Circuit Judge has the sole discretion, in accordance with the Personnel Policies for the Kentucky Court of Justice which have been adopted by Order of the Supreme Court, to determine whether offices occupied by the Kentucky Court of Justice will be closed in his or her circuit, for inclement weather or other extraordinary circumstances. While the Local Government may close its offices within the facility, if the facility is shared, it acknowledges that it has no authority to close offices occupied by the Kentucky Court of Justice.

SECTION VII. AGREEMENT CONCERNING ACCOUNTING AND AUDIT OF EXPENDITURES

By signing this form, the Local Government agrees to provide the AOC with an accounting of (1) all revenue received by the Local Government from court facilities fees collected pursuant to KRS §§ 23A.220, 64.091, or 24A.185 in the prior fiscal year; and (2) all expenditures made in the prior fiscal year from court facilities fees collected pursuant to KRS §§ 23A.220, 64.091, or 24A.185.

By signing this form, the Local Government acknowledges and agrees that the AOC or its designee shall have access for auditing purposes to (1) any facility occupied in whole or in part by the Court of Justice; (2) any books, documents, papers, records, or other evidence which are directly related to this Reimbursement Form; and (3) any books, documents, papers, records, or other evidence which are directly related to any court facility fees collected by the Local Government pursuant to KRS §§ 23A.220, 64.091, or 24A.185.

SECTION VIII. SIGNATURE AND ACCEPTANCE

I hereby certify that the calculations related to the cost of the facility are accurate and correct to the best of my knowledge, and the premises are in compliance with all applicable state and federal standards, including but not limited standards set by the State Fire Marshal, the Americans with Disabilities Act of 1990 ("ADA"), and the Occupational Safety and Health Administration ("OSHA"). I acknowledge that the Local Government is responsible for correcting non-compliance with said standards at its own costs if a determination of non-compliance is made by any federal or state agency, including the AOC ADA/OSHA Compliance Officer. The Fiscal Court/Council/Commission and I understand the terms of this document and agree that revisions will not be made without consultation with the Administrative Office of the Courts.

Approved By (i.e. County Judge/Executive, Mayor):

(Signature)

(Name)

(Title)

(Telephone Number)

Approved: _____
(Date)

The AOC Budget Department has reviewed this Reimbursement Form and hereby authorizes AOC to reimburse the Local Government in accordance with Section V, above.

(Judicial Branch Budget Director)

Approved: _____
(Date)

2025 Property Tax Settlement

Charges:	State	County	School	Library	Health	Extension	Fire	911 Fee	Total
Real Estate Tangible	3,760,455.40	2,093,090.45	22,456,360.93	1,774,770.67	709,908.26	567,918.72	1,477,620.87	940,976.31	33,781,101.61
Total Real Estate & Tangible:	689,711.08	84,831.10	910,138.46	110,784.55	44,313.92	22,667.77	23,163.21	-	1,865,610.09
Special Water	4,430,166.48	2,177,921.55	23,366,489.39	1,885,555.22	754,222.18	590,586.49	1,500,784.08	940,976.31	35,646,711.70
		1,729.42							1,729.42
Add / Supp									-
Exonerations - Real Estate									-
Exonerations - Tangible	11,329.71	6,066.16	65,080.23	5,781.39	2,312.42	1,644.87	4,600.57	-	96,815.35
Penalties									
Special Water Penalties									
Total Charges:	4,441,496.19	2,185,717.13	23,431,579.62	1,891,336.61	756,534.60	592,231.36	1,505,384.65	940,976.31	35,745,256.47
Credits:									
Exonerations - Real Estate	2,321.59	1,292.18	13,863.26	1,095.05	438.02	350.50	860.20	-	20,220.80
Exonerations - Tangible	1,759.24	327.88	3,517.80	277.88	111.15	61.63	405.68	-	6,461.26
Delinquents - Real Estate	27,701.80	15,419.03	165,427.41	13,066.93	5,226.77	4,181.33	10,841.30	9,092.96	250,957.53
Delinquents - Tangible	20,172.99	5,029.31	53,958.35	4,262.09	1,704.85	1,363.90	6,033.39	-	92,524.88
Discounts	78,110.90	38,348.23	411,427.88	33,041.83	13,211.41	10,398.01	25,905.04	-	610,443.30
Miscellaneous Credits/Water Discounts		32.15							32.15
Total Credits:	130,056.52	60,448.78	648,194.70	51,743.78	20,692.20	16,355.37	44,045.61	9,092.96	989,639.92
Amount to be Collected (Charges less credits)	4,311,429.67	2,125,268.35	22,783,384.92	1,839,592.83	735,842.40	575,875.99	1,461,339.04	931,883.35	34,764,616.55
Less Commissions	183,235.55	90,252.23	455,669.12	78,182.69	31,274.13	24,477.11	14,613.30	39,588.23	917,292.36
Amount Due to Taxing District	4,128,194.12	2,035,016.12	22,327,715.80	1,761,410.14	704,568.27	551,398.88	1,446,725.74	892,295.12	33,847,324.19
Less Amount Previously Remitted	4,118,626.37	2,031,718.33	22,292,419.48	1,758,527.83	703,508.19	550,505.79	1,444,987.53	892,295.12	33,792,588.64
Less Current & Prior Year Refunds	9,567.75	3,297.79	35,296.32	2,882.31	1,050.08	893.09	1,738.21	-	54,735.55
Amount Due/Owed to Complete Settlement	-	-	-	-	-	-	-	-	-

John W. ...
5.5.26

Franchise Settlement- May 2025-April 2026

Charges:

	County	School	Library	Fire	Health	Extension	Total
Franchise							
Total Real Estate & Tangible:	315,142.08	3,373,717.59	277,691.30	294,279.91	101,682.85	85,678.36	4,448,192.09
Total Bankshares	123,741.32						123,741.32
Total Brown-Forman P.I.L.O.T Payments	11,953.22						11,953.22
Add / Supp							
Exonerated Increases - Real Estate							
Exonerated Increases - Tangible	205.08	2,200.34	177.34		67.81	55.64	2,706.21
Penalties							
Total Charges:	451,041.70	3,375,917.93	277,868.64	294,279.91	101,750.66	85,734.00	4,586,592.84
Credits:							
Exonerated Decreases - Real Estate							
Exonerated Decreases - Tangible							
Delinquents - Real Estate	12.13	130.17	10.29		4.11	3.29	159.99
Delinquents - Tangible	5,228.33	55,956.98	4,632.61	4,965.75	1,676.66	1,422.34	73,882.67
Discounts	1,929.94						1,929.94
Discounts-Bankshares	239.06						239.16
Discounts-Brown/Forman PILOT Payments							
Total Credits:	7,409.46	56,087.15	4,642.90	4,965.75	1,680.77	1,425.63	76,211.96
Amount to be Collected (Charges less credits)	443,632.24	3,319,830.78	273,225.74	289,314.16	100,069.89	84,308.37	4,510,381.18
Less Commissions	13,174.20	66,369.80	11,607.24	2,891.94	4,251.35	3,581.65	101,876.18
bank share commissions to sheriff brown/forman pilot commissions to sheriff	5,176.98						5,176.98
	497.85						497.85
Amount Due to Taxing District	424,783.21	3,253,460.98	261,618.50	286,422.22	95,818.54	80,726.72	4,402,830.17
Less Amount Previously Remitted	424,657.37	3,252,119.83	261,504.10	286,302.10	95,780.41	80,692.40	4,401,056.21
Refunds	125.84	1,344.15	114.40	120.12	38.13	34.32	1,776.96
Amount Due/Owed to Complete Settlement	(3.00)	(3.00)					(3.00)

Forman
5-5-26