

Woodford County Fiscal Court

AMENDED AGENDA

Regular Meeting 2nd Floor Court Room

Tuesday, June 9, 2026, at 5:30 PM EST (4:30 PM CT)

1. Call To Order And Roll Call

2. Invocation And Pledge

3. Good Of The County

4. Public Comment

5. Approval Of Minutes

Documents:

[MINUTES MAY 12, 2026 COMMITTEE OF THE WHOLE.PDF](#)
[MINUTES MAY 12, 2026.PDF](#)

6. Reports

6.a. Treasurer

- Independent Contractor Agreement Renewal
- Fiscal Court Audit

Documents:

[WOODFORD FC FYE 2025 AUDIT REPORT RD 05292026.PDF](#)
[EXTENSION TO THE ORIGINAL AGREEMENT - 2026 B.WILSON.PDF](#)

6.b. Huntertown Community Interpretive Park Additional Grant Funds

6.c. Emergency Management

- Logistics Facility Proposals
- Emergency Management Deputy Director Position

Documents:

[LOGISTICS FACILITY PROPOSALS TAB SHEET 5-22-2026.PDF](#)

6.d. Jack Jouett House

- Semi-quincentennial Grant Application

7. General Orders And Unfinished Business

7.a. Board Appointments

7.b. Claims

Documents:

[5-28-2026 BILL LIST \(ADDITIONAL BILL LIST FOR THE 6-9-2026 F. CT. MTG.\) \(APPROVED VIA EMAIL APPROVAL ON 5-28-2026\).PDF](#)
[6-9-26 BILL LIST \(ASSET FORFEITURE ACCOUNT\).PDF](#)
[6-9-26 BILLS \(ASSET FORFEITURE ACCOUNT\).PDF](#)
[6-9-2026 BILL LIST.PDF](#)

7.c. Transfers

Documents:

[6-9-2026 TRANSFER LIST.PDF](#)

7.d. Personnel Order

7.e. Proposed First Reading Ordinance 2026-05 Zoning Map Amendment - Liftoff Equestrian 2108 Hunteertown Road

Documents:

[ORD. 2026-05 ZONING MAP AMEND. LIFTOFF EQUESTRIAN 2108 HUNTEERTOWN RD RR TO A1.PDF](#)

7.f. Young & New Farmer Grant Program Update

7.g. IRB - Castle And Key

- Discussion: set date for next reading

8. New Business

8.a. Hydrant Usage Fee Removal

Documents:

[HYDRANTS.PDF](#)

8.b. Proposed Stop Sign Discussion - Winton Rd And Granger Ln

Documents:

[WINTONRD_STOPSIGN20260603.PDF](#)
[WINTONRD_STOPSIGN20260603_100SCALE.PDF](#)

8.c. Fair Board Allocation

8.d. KACo Workers Comp Renewal

Documents:

[KACO WORKERS COMP RENEWAL 2026-2027.PDF](#)

9. Announcements

9.a. Magistrates

9.b. County Attorney

9.c. Judge/Executive

10. Adjournment

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

SPECIAL FISCAL COURT MEETING: Woodford County Courthouse,
Tuesday, May 26, 2026, at 4:00 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

The Fiscal Court held a Special Meeting for the purpose of meeting as a Committee of the Whole for the continued discussion on the budget for FY 2026-2027.

FY 2026-2027 Budget

1. A motion was made by Jackie Brown and seconded by Kelly Carl to recommend the first reading of Ordinance 2026-04 FY 2026-2027 Budget at the Regular Meeting May 26, 2026, as presented.

VOTING AYE: All Present

MOTION CARRIED

Treasurer, Melody Traugott – Treasurer Traugott provided a report of the financial status through May 22, 2026, with a total cash amount of \$19,091,486.33, less ARPA restricted funds of \$3,671,928.36, less Sheriff asset forfeiture funds of \$662,491.99, less County Clerk storage fees of \$39,954.68, less opioid settlement funds of \$422,276.76, leaving an adjusted money market checking account balance of \$14,294,834.54.

KCTCS MOA - EMS

2. A motion was made by Larry Blackford and seconded by Kelly Carl to recommend for approval the MOA between KCTCS and Woodford County EMS at the Regular Meeting May 26, 2026, as presented.

VOTING AYE: All Present

MOTION CARRIED

Big Sink Sidewalk Project – Supplement Agreement

3. A motion was made by Darrell Varner and seconded by William Downey to recommend for approval the Supplement Agreement No. 3 at the Regular Meeting May 26, 2026, as presented.

VOTING AYE: All Present

MOTION CARRIED

Judge/Executive Kay recessed the meeting and reconvened as the Committee of the Whole following the Regular Meeting at 5:30 p.m. on May 26, 2026. There was no further discussion.

Adjournment

With no objection from the committee, the meeting was adjourned at 6:15 p.m.

JAMES KAY
JUDGE/EXECUTIVE

ATTEST:

Jordan Molla-Coyle, Fiscal Court Clerk

FISCAL COURT REGULAR MEETING: Woodford County Courthouse
Tuesday, May 26, 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

GOOD OF THE COUNTY

The Fiscal Court recognized the Woodford County High School boys lacrosse team for its historic season, including a 20-1 record, district and regional championships, and a KHSAA Final Four appearance. The team and coaches were commended for their leadership, perseverance, and positive representation of Woodford County.

APPROVAL OF MINUTES

Judge/Executive Kay called for any additions, corrections, or amendments to the minutes of the Special and Regular Meetings of May 12, 2026. Hearing none, these minutes stood approved as presented.

COMMITTEE REPORTS

The Committee of the Whole met prior to the Fiscal Court meeting to review the FY 2026-2027 budget and unanimously recommended its approval to the Fiscal Court. Judge/Executive Kay later completed that action in full court during New Business.

REPORTS

Treasurer, Melody Traugott – Treasurer Traugott provided a report of the financial status during the Committee of the Whole prior to the Regular Meeting on May 26, 2026. The Independent Contractor Agreement Renewal will be taken up at a June meeting.

Run/Walk Event Request – Run4DC

1. A motion was made by Liles Taylor and seconded by Kelly Carl to approve the Run 4 DC event in Woodford County on September 19, 2026, as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Ambulance Director, Freeman Bailey

2. A motion was made by Mary Ann Gill and seconded by Liles Taylor to approve the Memorandum of Agreement between the Woodford County EMS and KCTCS for use of Woodford County EMS facilities by students for a 5-year term as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

3. A motion was made by John Gentry and seconded by Liles Taylor to approve the Judge/Executive signing and all documents related to the Memorandum of Agreement between the Woodford County EMS and KCTCS for use of Woodford County EMS facilities by students for a 5-year term as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Logistics Facility Bid

4. A motion was made by Larry Blackfords and seconded by Liles Taylor to allow an email approval of a proposal received if deemed necessary before the next Fiscal Court meeting.

VOTING AYE: All Present

MOTION CARRIED

Emergency Management Director, Drew Chander

5. A motion was made by Kelly Carl and seconded by Mary Ann Gill to surplus the items presented as electronic waste at the Woodford County Solid Waste and Recycling Center. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Solid Waste and Recycling Operations Supervisor, Joe Girouard

6. A motion was made by John Gentry seconded by Darrell Varner to approve the Household Hazardous Waste Management Grant Agreement for FY 2026-2027 as presented and authorize the Judge/Executive to sign same. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

7. A motion was made by Jackie Brown seconded by Liles Taylor to advertise and begin the bid process for the Woodford County Household Hazardous Waste Event.

VOTING AYE: All Present

MOTION CARRIED

8. A motion was made by William Downey seconded by John Gentry to approve the Waste Tire Grant Agreement for FY 2026-2027 as presented and authorize the Judge/Executive to sign same. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

GENERAL ORDERS AND UNFINISHED BUSINESS

Claims

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

9. A motion was made by Kelly Carl and seconded by Mary Ann Gill to ratify the May 14, 2026, email approval for the Sheriff's Stock Yards Bank claim and the Fiscal Court PNC claims as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Transfers

10. A motion was made by Mary Ann Gill and seconded by Larry Blackford to approve the transfers as presented. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

Personnel Order

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

VOTING AYE: All Present

MOTION CARRIED

Big Sink Sidewalk Project – Supplement Letter Agreement #3

12. A motion was- made by Darrell Varner and seconded by Mary Ann Gill to approve the Supplement Letter Agreement No. 3 for the Big Sink Sidewalk Project as presented and authorize the Judge/Executive to sign any and all documents related thereto. **(Attachment)**

VOTING AYE: All Present

MOTION CARRIED

NEW BUSINESS

Proposed Zoning Map Amendment – Lutoff Equestrian 2108 Huntertown Rd RR to A-1

13. A motion was made by Larry Blackford and seconded by Liles Taylor to direct and authorize the County Attorney draft an ordinance for the Zoning Map Amendment for 2108 Huntertown Rd, Lutoff Equestrian from RR to A-1.

VOTING AYE: All Present

MOTION CARRIED

Proposed First Reading Ordinance 2026-04 – FY 2026-2027 Budget

14. A motion was made by Liles Taylor and seconded by Kelly Carl to have the first reading of Ordinance 2026-04 FY 2026-2027 Budget for the Woodford County Fiscal Court totaling \$73,521,639.46.

VOTING AYE: All Present

MOTION CARRIED

Adjournment

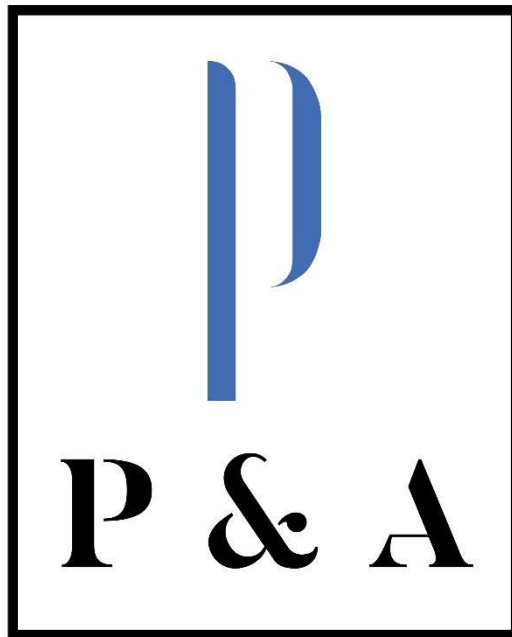
With no objection, the Judge/Executive called a brief recess to reconvene as the Committee of the Whole. After the committee adjourned, the Fiscal Court reconvened and then adjourned the meeting at 6:15 p.m.

JAMES KAY
JUDGE/EXECUTIVE

ATTEST: _____
Jordan Molla-Coyle, Fiscal Court Clerk

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

**For The Year Ended
June 30, 2025**



PATRICK & ASSOCIATES, LLC

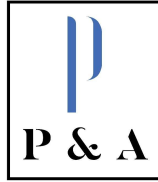
**124 Candlewood Drive
Winchester, KY 40391**

CONTENTS

PAGE

INDEPENDENT AUDITOR’S REPORT	1
WOODFORD COUNTY OFFICIALS.....	4
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - REGULATORY BASIS.....	6
NOTES TO FINANCIAL STATEMENT	11
BUDGETARY COMPARISON SCHEDULES.....	27
NOTES TO REGULATORY SUPPLEMENTARY INFORMATION - BUDGETARY COMPARISON SCHEDULES	40
SCHEDULE OF CAPITAL ASSETS.....	44
NOTES TO OTHER INFORMATION - REGULATORY BASIS SCHEDULE OF CAPITAL ASSETS.....	45
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	48
APPENDIX A: CERTIFICATION OF COMPLIANCE - LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM	

THIS PAGE LEFT BLANK INTENTIONALLY



PATRICK & ASSOCIATES, LLC

124 Candlewood Drive
Winchester, KY 40391

Independent Auditor's Report

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

Opinions

We have audited the accompanying financial statement of the Woodford County Fiscal Court, which comprise the Statement of Receipts, Disbursements, and Changes in Fund Balances – Regulatory Basis, for the year ended June 30, 2025, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in fund balances – regulatory basis of the Woodford County Fiscal Court, for the year ended June 30, 2025, in accordance with the financial reporting provisions of the Kentucky Department for Local Government as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Woodford County Fiscal Court as of June 30, 2024, or changes in net position or cash flow thereof for the year ended June 30, 2025, or the changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

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

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

As described in Note 1, the financial statement is prepared by the Woodford County Fiscal Court on the basis of the financial reporting provisions of the Kentucky Department for Local Government, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirement of the Kentucky Department for Local Government. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Kentucky Department for Local Government. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole of the Woodford County Fiscal Court. The accompanying Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented in accordance with the financial reporting provisions of the by the Kentucky Department for Local Government to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting and budget laws. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedules are fairly stated in all material respects in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included in this report. The other information is comprised of the schedule of capital assets but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2026, on our consideration of the Woodford County Fiscal Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Woodford County Fiscal Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Woodford County Fiscal Court's internal control over financial reporting and compliance.

Respectfully submitted,

Patrick & Associates, LLC

Patrick & Associates, LLC
Winchester, KY

April 23, 2026

WOODFORD COUNTY OFFICIALS**For The Year Ended June 30, 2025****Fiscal Court Members:**

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

Other Elected Officials:

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

Appointed Personnel:

Melody Traugott	County Treasurer
-----------------	------------------

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

For The Year Ended June 30, 2025

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

For The Year Ended June 30, 2025

	Budgeted Funds			Local Government Economic Assistance Fund
	General Fund	Road Fund	Jail Fund	
RECEIPTS				
Taxes	\$ 13,831,849	\$	\$	\$
Licenses and Permits	43,604			
Intergovernmental	2,465,265	1,559,529	1,442,668	
Charges for Services	1,374,205	4,000	44,510	
Miscellaneous	665,318	5,639		
Interest	693,935		51,587	
Total Receipts	<u>19,074,176</u>	<u>1,569,168</u>	<u>1,538,765</u>	
DISBURSEMENTS				
General Government	7,105,105			
Protection to Persons and Property	6,173,809		2,077,869	
General Health and Sanitation	1,845,483			
Social Services	218,131			
Recreation and Culture	2,805,895			
Roads		2,008,868		
Bus Services	10,576			
Debt Service	142,113			
Capital Projects				
Administration	649,439	391,967	706,548	
Total Disbursements	<u>18,950,551</u>	<u>2,400,835</u>	<u>2,784,417</u>	
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>123,625</u>	<u>(831,667)</u>	<u>(1,245,652)</u>	
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	179,460	65,000	1,291,272	
Transfers To Other Funds	<u>(2,330,276)</u>		<u>(45,620)</u>	
Total Other Adjustments to Cash (Uses)	<u>(2,150,816)</u>	<u>65,000</u>	<u>1,245,652</u>	
Net Change in Fund Balance	(2,027,191)	(766,667)		
Fund Balance - Beginning	<u>16,022,944</u>	<u>778,464</u>		6,905
Fund Balance - Ending	<u>\$ 13,995,753</u>	<u>\$ 11,797</u>	<u>\$ 0</u>	<u>\$ 6,905</u>
Composition of Fund Balance				
Bank Balance	\$ 14,389,329	\$ 23,402	\$ 28,562	\$ 6,905
Less: Outstanding Checks	<u>(393,576)</u>	<u>(11,605)</u>	<u>(28,562)</u>	
Fund Balance - Ending	<u>\$ 13,995,753</u>	<u>\$ 11,797</u>	<u>\$ 0</u>	<u>\$ 6,905</u>

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

WOODFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS
For The Year Ended June 30, 2025
(Continued)

Budgeted Funds						
State Grants Fund	Federal Grants Fund	Disaster Emergency Services Fund	Flood Fund	Sheriff's Asset Forfeiture Fund	County Clerk Permanent Storage Fund	Opioid Settlement Fund
\$	\$	\$	\$	\$	\$	\$
1,868,792	139,376	25,774				
	1	81,222		446,615	36,800	76,975
				18,313	938	13,751
<u>1,868,792</u>	<u>139,377</u>	<u>106,996</u>		<u>464,928</u>	<u>37,738</u>	<u>90,726</u>
1,138,856	5,746		79,461	186,424	35,601	
10,000	36,765	337,265	31,084			
69,269			47,360			
			88,207			
	28,611					
			17,850			
<u>1,218,125</u>	<u>71,122</u>	<u>337,265</u>	<u>263,962</u>	<u>186,424</u>	<u>35,601</u>	
650,667	68,255	(230,269)	(263,962)	278,504	2,137	90,726
	64,933	233,000	275,000			
(1,950)	(105,954)	(12,956)	(11,038)			
<u>(1,950)</u>	<u>(41,021)</u>	<u>220,044</u>	<u>263,962</u>			
648,717	27,234	(10,225)		278,504	2,137	90,726
91,457		10,225		274,081	18,307	262,351
<u>\$ 740,174</u>	<u>\$ 27,234</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 552,585</u>	<u>\$ 20,444</u>	<u>\$ 353,077</u>
\$ 740,174	\$ 27,234	\$ 11,109	\$ 24,538	\$ 570,585	\$ 20,444	\$ 353,077
		(11,109)	(24,538)	(18,000)		
<u>\$ 740,174</u>	<u>\$ 27,234</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 552,585</u>	<u>\$ 20,444</u>	<u>\$ 353,077</u>

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

WOODFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS
For The Year Ended June 30, 2025
(Continued)

	<u>Budgeted Funds</u>	
	<u>American Rescue Plan Act Fund</u>	<u>Debt Services Fund</u>
RECEIPTS		
Taxes	\$	\$
Licenses and Permits		
Intergovernmental		
Charges for Services		
Miscellaneous		
Interest	150,323	
Total Receipts	<u>150,323</u>	
DISBURSEMENTS		
General Government		
Protection to Persons and Property		
General Health and Sanitation		
Social Services		
Recreation and Culture		
Roads		
Bus Services		
Debt Service		393,659
Capital Projects		
Administration		
Total Disbursements		<u>393,659</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other		
Adjustments to Cash (Uses)	<u>150,323</u>	<u>(393,659)</u>
Other Adjustments to Cash (Uses)		
Transfers From Other Funds		395,601
Transfers To Other Funds		(1,942)
Total Other Adjustments to Cash (Uses)		<u>393,659</u>
Net Change in Fund Balance	150,323	
Fund Balance - Beginning	3,414,827	
Fund Balance - Ending	<u>\$ 3,565,150</u>	<u>\$ 0</u>
Composition of Fund Balance		
Bank Balance	\$ 3,565,150	\$
Less: Outstanding Checks		
Fund Balance - Ending	<u>\$ 3,565,150</u>	<u>\$ 0</u>

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

WOODFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS
For The Year Ended June 30, 2025
(Continued)

<u>Unbudgeted Funds</u>		
<u>Public Properties Corporation Fund</u>	<u>Jail Commissary Fund</u>	<u>Total Funds</u>
\$	\$	\$ 13,831,849
		43,604
232,349		7,733,753
		1,422,715
	43,442	1,356,012
	25	928,872
<u>232,349</u>	<u>43,467</u>	<u>25,316,805</u>
		8,551,193
		8,666,792
		1,962,112
		218,131
	42,232	2,848,127
		2,097,075
		10,576
237,819		773,591
		28,611
		1,765,804
<u>237,819</u>	<u>42,232</u>	<u>26,922,012</u>
<u>(5,470)</u>	<u>1,235</u>	<u>(1,605,207)</u>
5,470		2,509,736
		(2,509,736)
<u>5,470</u>		
	1,235	(1,605,207)
	9,930	20,889,491
<u>\$ 0</u>	<u>\$ 11,165</u>	<u>\$ 19,284,284</u>
\$	\$	\$
	16,634	19,777,143
	(5,469)	(492,859)
<u>\$ 0</u>	<u>\$ 11,165</u>	<u>\$ 19,284,284</u>

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

**INDEX FOR NOTES
TO THE FINANCIAL STATEMENT**

NOTE 1.	SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	11
NOTE 2.	DEPOSITS	14
NOTE 3.	TRANSFERS.....	14
NOTE 4.	CUSTODIAL FUNDS	15
NOTE 5.	LEASES	15
NOTE 6.	LONG-TERM DEBT	17
NOTE 7.	EMPLOYEE RETIREMENT SYSTEM	19
NOTE 8.	DEFERRED COMPENSATION.....	22
NOTE 9.	FLEXIBLE SPENDING ACCOUNT.....	23
NOTE 10.	INSURANCE.....	23
NOTE 11.	TAX ABATEMENTS	23
NOTE 12.	CONDUIT DEBT.....	24
NOTE 13.	COMMITMENTS AND CONTINGENCIES.....	24

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT

June 30, 2025

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

B. Basis of Accounting

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

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

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

C. Basis of Presentation

Budgeted Funds

The fiscal court reports the following budgeted funds:

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

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

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

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continued)

Budgeted Funds (Continued)

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

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

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

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

Flood Fund - The primary purpose of this fund is to account for flood damage clean-up and flood mitigation expenses of the county. The primary sources of receipts for this fund are federal and state grants.

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

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

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

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

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

Unbudgeted Funds

The fiscal court reports the following unbudgeted funds:

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

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

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgetary Information

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

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

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

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

E. Woodford County Elected Officials

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

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

F. Deposits and Investments

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

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

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

G. Long-term Obligations

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

Note 2. Deposits

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the government's deposits may not be returned. The government does not have a deposit policy for custodial credit risk, but rather follows the requirements of the DLG *County Budget Preparation and State Local Finance Officer Policy Manual*. As of June 30, 2025, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 3. Transfers

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

	General Fund	Jail Fund	State Grants Fund	Federal Grants Fund	Disaster Emergency Services Fund	Flood Fund	Debt Services Fund	Total Transfers In
General Fund	\$	\$ 45,620	\$ 1,950	\$ 105,954	\$ 12,956	\$ 11,038	\$ 1,942	\$ 179,460
Road Fund	65,000							65,000
Jail Fund	1,291,272							1,291,272
Federal Grants Fund	64,933							64,933
Disaster Emergency Services Fund	233,000							233,000
Flood Fund	275,000							275,000
Debt Services Fund	395,601							395,601
Public Properties Corporation Fund	5,470							5,470
Total Transfers Out	<u>\$ 2,330,276</u>	<u>\$ 45,620</u>	<u>\$ 1,950</u>	<u>\$ 105,954</u>	<u>\$ 12,956</u>	<u>\$ 11,038</u>	<u>\$ 1,942</u>	<u>\$ 2,509,736</u>

Reason for transfers:

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

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 4. Custodial Funds

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

The fiscal court has the following custodial fund:

Jail Inmate Fund - This fund accounts for funds received from the inmates. The balance in the jail inmate fund as of June 30, 2025, was \$28,943.

Note 5. Leases

A. Fiscal Court as Lessor:

1. Tennis Court Complex

In 2021, Woodford County Fiscal Court began leasing a property known as the Tennis Court Complex to the Board of Education for Woodford County. The lease is for 20 years and Woodford County Fiscal Court received a one-time payment of \$30,000 in 2021. There is an option to renew the lease if both parties agree. If Lessor takes action to terminate the lease early, Lessee is entitled to a pro rata reimbursement based on remaining number of months left on the lease. Lessee may terminate lease at any time but would not be entitled to a reimbursement. Woodford County Fiscal Court did not recognize any revenue during the current year. As of June 30, 2025, Woodford County Fiscal Court did not show a receivable for this lease.

2. Community Stadium Football/Soccer Complex

In 2018, Woodford County Fiscal Court began leasing a property known as the Community Stadium football/soccer complex to the Woodford Youth Soccer Association, Inc. The lease was for five years with a four- year extension. The lease was extended in 2023. Woodford County Fiscal Court will receive monthly payments of \$200 for the months of December through March. Woodford County Fiscal Court recognized \$800 in lease revenue during the current fiscal year related to this lease.

B. Fiscal Court as Lessee:

1. Office Equipment Lease

During fiscal year 2022, Woodford County Fiscal Court entered into a sixty-three-month (63) lease agreement as lessee for the acquisition and use of office equipment. An initial lease liability was recorded in the amount of \$5,491 in fiscal year 2022. As of June 30, 2025, the value of the lease liability was \$1,245. Woodford County Fiscal Court is required to make monthly principal payments of \$89. Future principal and interest lease payments as of June 30, 2025, were as follows:

Fiscal Year Ending June 30	Amount
2026	\$ 1,015
2027	230
Total	<u>\$ 1,245</u>

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 5. Leases (Continued)

B. Fiscal Court as Lessee:

2. Office Equipment Lease

During fiscal year 2022, Woodford County Fiscal Court entered into a five-year (5) lease agreement as lessee for the acquisition and use of office equipment. An initial lease liability was recorded in the amount of \$9,368 in fiscal year 2022. As of June 30, 2025, the value of the lease liability was \$1,939. Woodford County Fiscal Court is required to make quarterly principal payments of \$468. Future principal and interest lease payments as of June 30, 2025, were as follows:

Fiscal Year Ending June 30	Amount
2026	\$ 1,874
2027	65
Total	<u>\$ 1,939</u>

3. Office Equipment Lease

During fiscal year 2022, Woodford County Fiscal Court entered into a five-year (5) lease agreement as lessee for the acquisition and use of office equipment. An initial lease liability was recorded in the amount of \$9,368 during fiscal year 2022. As of June 30, 2025, the value of the lease liability was \$1,405. The Woodford County Fiscal Court is required to make quarterly principal payments of \$468. The future principal and interest lease payments as of June 30, 2025, were as follows:

Fiscal Year Ending June 30	Amount
2026	\$ 1,405
Total	<u>\$ 1,405</u>

4. Office Equipment Lease

During fiscal year 2024, the Woodford County Fiscal Court entered into a four-year lease agreement as lessee for the acquisition and use of office equipment. An initial lease liability was recorded in the amount of \$8,871 during fiscal year 2024. As of June 30, 2025, the value of the lease liability was \$5,545. The Woodford County Fiscal Court is required to make quarterly principal payments of \$554. The future principal and interest lease payments as of June 30, 2025, were as follows:

Fiscal Year Ending June 30	Amount
2026	\$ 2,218
2027	1,109
Total	<u>\$ 3,327</u>

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 6. Long-term Debt

A. Direct Borrowings and Direct Placements

1. Ambulance Building Lease

On March 12, 2020, Woodford County Fiscal Court entered into a \$701,120 general obligation lease with Kentucky Bank for the construction of a new ambulance building, with repayment to be made over a 60-month period. Principal and interest payments are due on the 12th of each month. The interest rate is 2.0 percent. In the event of default, the security is the first priority mortgage and assignment of rents on real property for the building address. The outstanding principal balance as of June 30, 2025, was \$97,639. Future principal and interest payments are as follows:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2026	\$ 97,639	\$ 749
Totals	<u>\$ 97,639</u>	<u>\$ 749</u>

B. Other Debt

1. General Obligation Bonds – Series 2012

On August 1, 2012, Woodford County Fiscal Court issued \$1,550,000 General Obligation Bonds to purchase land to expand Falling Springs Park and to pay the associated costs of issuing the bonds. Principal payments are due August 1, and interest is payable semiannually on February 1 and August 1. The interest rate varies based on bond maturity date and ranges from 1.0% to 2.375%. The bonds are general obligations of the county and the full faith, credit, and taxing power of the county is irrevocably pledged to the payment of principal and interest on the bonds when due. The outstanding principal balance as of June 30, 2025, was \$685,000. Future principal and interest payments are as follows:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2026	\$ 80,000	\$ 14,225
2027	80,000	12,625
2028	85,000	10,922
2029	85,000	9,116
2030	85,000	7,256
2031-2033	<u>270,000</u>	<u>9,563</u>
Totals	<u>\$ 685,000</u>	<u>\$ 63,707</u>

2. First Mortgage Revenue Refunding Bonds – Series 2017

On April 11, 2017, the Woodford County Public Properties Corporation issued \$2,260,496 in First Mortgage Revenue Refunding Bonds, Series 2017 for the purpose of the defeasance of the outstanding First Mortgage Revenue Refunding Bonds, Series 2008, along with paying the associated costs of issuing the bonds. Principal payments are due August 1, and interest is payable semiannually on February 1 and August 1. The interest rate is 2.27 percent. In the event of default, the purchaser may enforce the foreclosable mortgage lien on the project, file suit against the county, and/or declare all bonds due and payable. The outstanding principal balance as of June 30, 2025, was \$893,498. Future principal and interest payments are as follows:

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 6. Long-term Debt (Continued)

B. Other Debt (Continued)

2. First Mortgage Revenue Refunding Bonds – Series 2017

Fiscal Year Ending June 30	Principal	Scheduled Interest
2026	\$ 214,736	\$ 20,283
2027	221,611	15,408
2028	222,979	10,378
2029	234,172	5,315
Totals	<u>\$ 893,498</u>	<u>\$ 51,384</u>

3. General Obligation Bonds - Series 2020

On June 16, 2020, Woodford County Fiscal Court issued \$5,423,800 General Obligation Bonds to finance an energy savings project as well as refinance the clocktower project debt, and to pay issuance costs on the bonds. Principal payments are due June 1, and interest is payable semiannually on June 1 and December 1. The interest rate is 1.310 percent. The bonds are general obligations of the county and the full faith, credit, and taxing power of the county is irrevocably pledged to the payment of principal and interest on the bonds when due. The outstanding principal balance as of June 30, 2025, was \$4,205,800. Future principal and interest payments are as follows:

Fiscal Year Ending June 30	Principal	Scheduled Interest
2026	\$ 275,900	\$ 55,096
2027	391,700	51,482
2028	393,700	46,350
2029	400,500	41,192
2030	413,100	35,946
2031-2035	2,330,900	96,084
Totals	<u>\$ 4,205,800</u>	<u>\$ 326,150</u>

C. Changes In Long-term Debt

Long-term Debt activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Direct Borrowings and Direct Placements	\$ 241,647	\$	\$ 144,008	\$ 97,639	\$ 97,639
Other Debt	6,311,206		526,908	5,784,298	570,636
Total Long-term Debt	<u>\$ 6,552,853</u>	<u>\$ 0</u>	<u>\$ 670,916</u>	<u>\$ 5,881,937</u>	<u>\$ 668,275</u>

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 6. Long-term Debt (Continued)

D. Aggregate Debt Schedule

The amount of required principal and interest payments on long-term obligations at June 30, 2025, were as follows:

Fiscal Year Ending June 30	Direct Borrowings and Direct Placements		Other Debt	
	Principal	Scheduled	Principal	Scheduled
		Interest		Interest
2026	\$ 97,639	\$ 749	\$ 570,636	\$ 89,604
2027			693,311	79,515
2028			701,679	67,650
2029			719,672	55,623
2030			498,100	43,202
2031-2035			2,600,900	105,647
Totals	<u>\$ 97,639</u>	<u>\$ 749</u>	<u>\$ 5,784,298</u>	<u>\$ 441,241</u>

Note 7. Employee Retirement System

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

The county's contribution for FY 2023 was \$1,586,375, FY 2024 was \$1,581,324, and FY 2025 was \$1,494,429.

Nonhazardous

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

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

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 7. Employee Retirement System (Continued)

Nonhazardous (Continued)

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

The county's contribution rate for nonhazardous employees was 19.71 percent.

Hazardous

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

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

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

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

The county's contribution rate for hazardous employees was 38.61 percent.

Other Post-Employment Benefits (OPEB)

A. Health Insurance Coverage - Tier 1

CERS provides post-retirement health care coverage as follows:

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

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

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 7. Employee Retirement System (Continued)

Other Post-Employment Benefits (OPEB)

A. Health Insurance Coverage - Tier 1 (Continued)

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

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

Benefits are covered under KRS 78.5536.

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

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

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

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

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

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

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

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 7. Employee Retirement System (Continued)

D. Cost of Living Adjustments - Tier 1

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

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

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

F. Death Benefit

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

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

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

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

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

Note 8. Deferred Compensation

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

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

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

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 9. Flexible Spending Account

Woodford County Fiscal Court established a flexible spending account to provide employees an additional health benefit. The county has contracted with a third-party administrator to administer the plan. Each employee determines the amount to be withheld from their paycheck. Employees can receive reimbursement either through a debit card or by submitting a claim to the third-party administrator. Woodford County Fiscal Court did not contribute to this plan during fiscal year ended June 30, 2025.

Note 10. Insurance

For fiscal year ended June 30, 2025, Woodford County Fiscal Court was a member of the Kentucky Association of Counties' All Lines Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

Note 11. Tax Abatements

A. More Than A Bakery, LLC

The occupational tax license fee is eligible for abatement under the authority of the Kentucky Business Investment Program (KBI) offered by the Kentucky Cabinet for Economic Development. More Than A Bakery, LLC is eligible to receive this tax abatement by employing 310 new hires. The taxes are abated allowing the company to retain one-half of one percent (.5%) of occupational tax license fees which would be paid by new employees from their salaries and wages. For the fiscal year ended June 30, 2025, the company had not met the requirements and Woodford County Fiscal Court did not abate any occupational tax license fees.

B. Peristyle, LLC

The occupational tax license fee is eligible for abatement under the authority of the Kentucky Business Investment Program (KBI) offered by the Kentucky Cabinet for Economic Development. Peristyle, LLC is eligible to receive this tax abatement by employing 100 new hires. The taxes are abated allowing the company to retain one-half of one percent (0.5%) of occupational tax license fees which would be paid by new employees from their salaries and wages. For fiscal year ended June 30, 2025, the company met the requirements and Woodford County Fiscal Court abated occupational tax license fees in the amount of \$28,914.

C. Lakeshore Learning Materials, LLC

The Occupational Tax license fee was abated under the authority of the Kentucky Business Investment Program (KBI) offered by the Kentucky Cabinet for Economic Development. Lakeshore Learning Materials, LLC is eligible to receive this tax abatement by employing 100 new hires. The taxes are abated allowing the company to retain one-half of one percent (.5%) of occupational tax license fees which would be paid by new employees from their salaries and wages, however, Lakeshore Learning Materials, LLC paid it all up front and requested a refund. For fiscal year ended June 30, 2025, the company met the requirements and Woodford County Fiscal Court abated occupational tax license fees in the amount of \$185,400.

WOODFORD COUNTY
NOTES TO FINANCIAL STATEMENT
June 30, 2025
(Continued)

Note 12. Conduit Debt

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

This debt may take the form of certain types of limited-obligation revenue bonds, certificates of participation, or similar debt instruments. Although conduit debt obligations bear the Woodford County Fiscal Court's name as issuer, the fiscal court has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf it is issued. Neither the fiscal court nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of June 30, 2025, conduit debt has been issued but the amount currently outstanding is not reasonably determinable.

Note 13. Commitments and Contingencies

The county is involved in multiple lawsuits. While individually they may not be significant, in the aggregate they could negatively impact the county's financial position. Due to the uncertainty of the litigation, a reasonable estimate of the financial impact on the county cannot be made at this time.

THIS PAGE LEFT BLANK INTENTIONALLY

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2025

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2025

	GENERAL FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Taxes	\$ 11,606,400	\$ 11,606,400	\$ 13,831,849	\$ 2,225,449
Licenses and Permits	34,000	34,000	43,604	9,604
Intergovernmental	3,848,092	3,848,092	2,465,265	(1,382,827)
Charges for Services	1,107,000	1,107,000	1,374,205	267,205
Miscellaneous	463,406	463,406	665,318	201,912
Interest	600,000	600,000	693,935	93,935
Total Receipts	<u>17,658,898</u>	<u>17,658,898</u>	<u>19,074,176</u>	<u>1,415,278</u>
DISBURSEMENTS				
General Government	8,521,487	9,118,694	7,105,105	2,013,589
Protection to Persons and Property	6,039,623	6,587,815	6,173,809	414,006
General Health and Sanitation	1,903,093	2,026,758	1,845,483	181,275
Social Services	332,500	339,355	218,131	121,224
Recreation and Culture	2,907,290	3,012,551	2,805,895	206,656
Bus Services	17,000	17,000	10,576	6,424
Debt Service	147,583	147,583	142,113	5,470
Capital Projects	190,000	190,000		190,000
Administration	12,340,347	8,783,393	649,439	8,133,954
Total Disbursements	<u>32,398,923</u>	<u>30,223,149</u>	<u>18,950,551</u>	<u>11,272,598</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(14,740,025)</u>	<u>(12,564,251)</u>	<u>123,625</u>	<u>12,687,876</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			179,460	179,460
Transfers To Other Funds	(2,759,975)	(2,759,975)	(2,330,276)	429,699
Total Other Adjustments to Cash (Uses)	<u>(2,759,975)</u>	<u>(2,759,975)</u>	<u>(2,150,816)</u>	<u>609,159</u>
Net Change in Fund Balance	(17,500,000)	(15,324,226)	(2,027,191)	13,297,035
Fund Balance - Beginning	17,500,000	16,022,945	16,022,944	(1)
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 698,719</u>	<u>\$ 13,995,753</u>	<u>\$ 13,297,034</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	ROAD FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 1,575,499	\$ 1,931,429	\$ 1,559,529	\$ (371,900)
Charges for Services	4,000	4,000	4,000	
Miscellaneous	1,100	6,638	5,639	(999)
Total Receipts	<u>1,580,599</u>	<u>1,942,067</u>	<u>1,569,168</u>	<u>(372,899)</u>
DISBURSEMENTS				
Roads	2,589,608	2,947,304	2,008,868	938,436
Administration	509,827	612,323	391,967	220,356
Total Disbursements	<u>3,099,435</u>	<u>3,559,627</u>	<u>2,400,835</u>	<u>1,158,792</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,518,836)</u>	<u>(1,617,560)</u>	<u>(831,667)</u>	<u>785,893</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	786,425	786,425	65,000	(721,425)
Total Other Adjustments to Cash (Uses)	<u>786,425</u>	<u>786,425</u>	<u>65,000</u>	<u>(721,425)</u>
Net Change in Fund Balance	(732,411)	(831,135)	(766,667)	64,468
Fund Balance - Beginning	<u>732,411</u>	<u>778,465</u>	<u>778,464</u>	<u>(1)</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (52,670)</u>	<u>\$ 11,797</u>	<u>\$ 64,467</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	JAIL FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	\$ 1,420,544	\$ 1,491,132	\$ 1,442,668	\$ (48,464)
Charges for Services	32,000	33,389	44,510	11,121
Interest	50,000	53,250	51,587	(1,663)
Total Receipts	<u>1,502,544</u>	<u>1,577,771</u>	<u>1,538,765</u>	<u>(39,006)</u>
DISBURSEMENTS				
Protection to Persons and Property	2,444,958	2,450,002	2,077,869	372,133
Administration	803,294	891,532	706,548	184,984
Total Disbursements	<u>3,248,252</u>	<u>3,341,534</u>	<u>2,784,417</u>	<u>557,117</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(1,745,708)</u>	<u>(1,763,763)</u>	<u>(1,245,652)</u>	<u>518,111</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	1,745,708	1,745,708	1,291,272	(454,436)
Transfers To Other Funds			(45,620)	(45,620)
Total Other Adjustments to Cash (Uses)	<u>1,745,708</u>	<u>1,745,708</u>	<u>1,245,652</u>	<u>(500,056)</u>
Net Change in Fund Balance		(18,055)		18,055
Fund Balance - Beginning				
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (18,055)</u>	<u>\$ 0</u>	<u>\$ 18,055</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

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

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	STATE GRANTS FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 11,235,719	\$ 11,235,719	\$ 1,868,792	\$ (9,366,927)
Total Receipts	<u>11,235,719</u>	<u>11,235,719</u>	<u>1,868,792</u>	<u>(9,366,927)</u>
DISBURSEMENTS				
General Government	2,653,000	2,662,568	1,138,856	1,523,712
Protection to Persons and Property	11,950	11,950	10,000	1,950
General Health and Sanitation	8,570,769	8,599,465	69,269	8,530,196
Administration		53,194		53,194
Total Disbursements	<u>11,235,719</u>	<u>11,327,177</u>	<u>1,218,125</u>	<u>10,109,052</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)		<u>(91,458)</u>	<u>650,667</u>	<u>742,125</u>
Other Adjustments to Cash (Uses)				
Transfers To Other Funds			(1,950)	(1,950)
Total Other Adjustments to Cash (Uses)			<u>(1,950)</u>	<u>(1,950)</u>
Net Change in Fund Balance		(91,458)	648,717	740,175
Fund Balance - Beginning		<u>91,458</u>	<u>91,457</u>	<u>(1)</u>
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 740,174</u>	<u>\$ 740,174</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	FEDERAL GRANTS FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts, (Budgetary Basis)	Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	\$ 2,629,755	\$ 2,643,269	\$ 139,376	\$ (2,503,893)
Total Receipts	<u>2,629,755</u>	<u>2,643,269</u>	<u>139,376</u>	<u>(2,503,893)</u>
DISBURSEMENTS				
General Government	186,500	194,800	5,746	189,054
Protection to Persons and Property	563,000	588,966	36,765	552,201
General Health and Sanitation	1,254,000	1,254,000		1,254,000
Capital Projects	626,255	626,255	28,610	597,645
Administration		5,214		5,214
Total Disbursements	<u>2,629,755</u>	<u>2,669,235</u>	<u>71,121</u>	<u>2,598,114</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)		<u>(25,966)</u>	<u>68,255</u>	<u>94,221</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			64,933	64,933
Transfers To Other Funds			(105,954)	(105,954)
Total Other Adjustments to Cash (Uses)			<u>(41,021)</u>	<u>(41,021)</u>
Net Change in Fund Balance		(25,966)	27,234	53,200
Fund Balance - Beginning				
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (25,966)</u>	<u>\$ 27,234</u>	<u>\$ 53,200</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	DISASTER EMERGENCY SERVICES FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Intergovernmental	\$ 31,366	\$ 31,366	\$ 25,774	\$ (5,592)
Miscellaneous	80,642	80,642	81,222	580
Total Receipts	<u>112,008</u>	<u>112,008</u>	<u>106,996</u>	<u>(5,012)</u>
DISBURSEMENTS				
Protection to Persons and Property	258,946	364,106	337,265	26,841
Administration		6,442		6,442
Total Disbursements	<u>258,946</u>	<u>370,548</u>	<u>337,265</u>	<u>33,283</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(146,938)</u>	<u>(258,540)</u>	<u>(230,269)</u>	<u>(38,295)</u>
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	146,938	146,938	233,000	(86,062)
Transfers To Other Funds			(12,956)	(12,956)
Total Other Adjustments to Cash (Uses)	<u>146,938</u>	<u>146,938</u>	<u>220,044</u>	<u>(99,018)</u>
Net Change in Fund Balance		(111,602)	(10,225)	101,377
Fund Balance - Beginning		<u>10,225</u>	<u>10,225</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (101,377)</u>	<u>\$ 0</u>	<u>\$ 101,377</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	FLOOD FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Total Receipts	\$	\$	\$	\$
DISBURSEMENTS				
General Government		79,461	79,461	
Protection to Persons and Property		31,084	31,084	
General Health and Sanitation		47,360	47,360	
Roads		88,207	88,207	
Administration		253,888	17,850	236,038
Total Disbursements		500,000	263,962	236,038
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)		(500,000)	(263,962)	236,038
Other Adjustments to Cash (Uses)				
Transfers From Other Funds			275,000	275,000
Transfers To Other Funds			(11,038)	(11,038)
Total Other Adjustments to Cash (Uses)			263,962	263,962
Net Change in Fund Balance		(500,000)		500,000
Fund Balance - Beginning				
Fund Balance - Ending	\$	0	\$	\$
		(500,000)	0	500,000

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

SHERIFF'S ASSET FORFEITURE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$	\$ 339,751	\$ 446,615	\$ 106,864
Interest		8,812	18,313	9,501
Total Receipts		<u>348,563</u>	<u>464,928</u>	<u>116,365</u>
DISBURSEMENTS				
General Government		186,424	186,424	
Administration	202,874	436,220		436,220
Total Disbursements	<u>202,874</u>	<u>622,644</u>	<u>186,424</u>	<u>436,220</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(202,874)</u>	<u>(274,081)</u>	<u>278,504</u>	<u>552,585</u>
Net Change in Fund Balance	(202,874)	(274,081)	278,504	552,585
Fund Balance - Beginning	<u>202,874</u>	<u>274,081</u>	<u>274,081</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 552,585</u>	<u>\$ 552,585</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	COUNTY CLERK'S PERMANENT STORAGE FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$ 40,000	\$ 40,000	\$ 36,800	\$ (3,200)
Interest	700	700	938	238
Total Receipts	<u>40,700</u>	<u>40,700</u>	<u>37,738</u>	<u>(2,962)</u>
DISBURSEMENTS				
General Government	25,000	47,674	35,601	12,073
Administration	47,410	11,333		11,333
Total Disbursements	<u>72,410</u>	<u>59,007</u>	<u>35,601</u>	<u>23,406</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(31,710)</u>	<u>(18,307)</u>	<u>2,137</u>	<u>20,444</u>
Net Change in Fund Balance	(31,710)	(18,307)	2,137	20,444
Fund Balance - Beginning	<u>31,710</u>	<u>18,307</u>	<u>18,307</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20,444</u>	<u>\$ 20,444</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	OPIOID SETTLEMENT FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Miscellaneous	\$ 34,611	\$ 54,712	\$ 76,975	\$ 22,263
Interest	7,800	7,800	13,751	5,951
Total Receipts	<u>42,411</u>	<u>62,512</u>	<u>90,726</u>	<u>28,214</u>
DISBURSEMENTS				
Social Services	312,885	310,912		310,912
Administration		14,602		14,602
Total Disbursements	<u>312,885</u>	<u>325,514</u>		<u>325,514</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(270,474)</u>	<u>(263,002)</u>	<u>90,726</u>	<u>353,728</u>
Net Change in Fund Balance	(270,474)	(263,002)	90,726	353,728
Fund Balance - Beginning	<u>270,474</u>	<u>262,351</u>	<u>262,351</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ (651)</u>	<u>\$ 353,077</u>	<u>\$ 353,728</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	AMERICAN RESCUE PLAN ACT FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Interest	\$ 165,000	\$ 165,000	\$ 150,323	\$ (14,677)
Total Receipts	<u>165,000</u>	<u>165,000</u>	<u>150,323</u>	<u>(14,677)</u>
DISBURSEMENTS				
Capital Projects	3,163,331	3,163,331		3,163,331
Administration	416,879	416,496		416,496
Total Disbursements	<u>3,580,210</u>	<u>3,579,827</u>		<u>3,579,827</u>
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	<u>(3,415,210)</u>	<u>(3,414,827)</u>	<u>150,323</u>	<u>3,565,150</u>
Net Change in Fund Balance	(3,415,210)	(3,414,827)	150,323	3,565,150
Fund Balance - Beginning	<u>3,415,210</u>	<u>3,414,827</u>	<u>3,414,827</u>	
Fund Balance - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,565,150</u>	<u>\$ 3,565,150</u>

WOODFORD COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	DEBT SERVICES FUND			
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
Total Receipts	\$	\$	\$	\$
DISBURSEMENTS				
Debt Service	393,659	393,659	393,659	
Total Disbursements	393,659	393,659	393,659	
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(393,659)	(393,659)	(393,659)	
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	393,659	393,659	395,601	1,942
Total Other Adjustments to Cash (Uses)	393,659	393,659	393,659	
Net Change in Fund Balance				
Fund Balance - Beginning				
Fund Balance - Ending	\$ 0	\$ 0	\$ 0	\$ 0

WOODFORD COUNTY
NOTES TO REGULATORY SUPPLEMENTARY
INFORMATION - BUDGETARY COMPARISON SCHEDULES

June 30, 2025

Note 1. Budgetary Information

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

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

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

THIS PAGE LEFT BLANK INTENTIONALLY

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

For The Year Ended June 30, 2025

THIS PAGE LEFT BLANK INTENTIONALLY

WOODFORD COUNTY
SCHEDULE OF CAPITAL ASSETS
Other Information - Regulatory Basis

For The Year Ended June 30, 2025

The fiscal court reports the following Schedule of Capital Assets:

	Restated Beginning Balance	Additions	Deletions	Ending Balance
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Land and Land Improvements	\$ 3,554,537	\$	\$	\$ 3,554,537
Buildings	26,864,309			26,864,309
Vehicles	2,276,009	837,289	22,513	3,090,785
Equipment	4,262,264	283,721		4,545,985
Infrastructure	30,701,964	714,060		31,416,024
Total Capital Assets	<u>\$ 67,659,083</u>	<u>\$ 1,835,070</u>	<u>\$ 22,513</u>	<u>\$ 69,471,640</u>

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

June 30, 2025

Note 1. Capital Assets

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

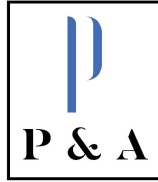
	<u>Capitalization Threshold</u>	<u>Useful Life (Years)</u>
Land Improvements	All	10-60
Buildings	\$ 25,000	10-75
Building Improvements	\$ 25,000	3-25
Equipment	\$ 2,500	3-25
Vehicles	\$ 2,500	3-25
Infrastructure	\$ 20,000	10-50

Note 2. Capital Assets – Restatement of Beginning Balance

The beginning balance of Capital Assets has been restated based on corrections made to the balances presented in the prior year. The beginning balance in asset categories Vehicles, Equipment, and Infrastructure have been decreased to reflect additional asset deletions omitted in prior years.

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

THIS PAGE LEFT BLANK INTENTIONALLY



PATRICK & ASSOCIATES, LLC

124 Candlewood Drive
Winchester, KY 40391

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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Receipts, Disbursements, and Changes in Fund Balances - Regulatory Basis of the Woodford County Fiscal Court for the fiscal year ended June 30, 2025, and the related notes to the financial statement which collectively comprise the Woodford County Fiscal Court's financial statement and have issued our report thereon dated April 23, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance And Other Matters

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

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

Purpose of this Report

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

Respectfully submitted,

Patrick & Associates, LLC

Patrick & Associates, LLC

Winchester, KY

April 23, 2026

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

WOODFORD COUNTY FISCAL COURT

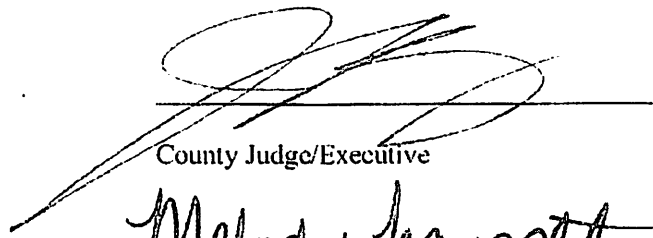
For The Year Ended June 30, 2025

THIS PAGE LEFT BLANK INTENTIONALLY

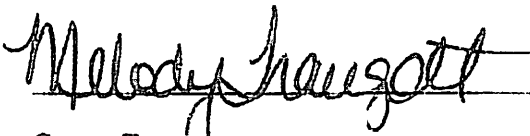
CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM
WOODFORD COUNTY FISCAL COURT

For The Year Ended June 30, 2025

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



County Judge/Executive



County Treasurer

Extension to the Original Agreement

This Extension (“Extension”) is made and entered into as of June 9, 2026 by and between:

Woodford County Fiscal Court, located at 103 S. Main St. Versailles, KY 40383,
and **Rebecca Wilson**, located at 601 Bowman Rd., Versailles, KY 40383.

WHEREAS, the parties entered into an agreement dated May 14, 2024 (the “Original Agreement”); and

WHEREAS, the parties wish to extend the term of the Original Agreement under the same terms and conditions;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

1. **Extension of Term** The term of the Original Agreement is hereby extended and shall continue in effect commencing on **June 24, 2026** and expiring **June 30, 2027**, under the same terms and conditions as set forth in the Original Agreement.

2. **No Other Changes** Except as expressly set forth in this Extension, all other terms and conditions of the Original Agreement shall remain unchanged and in effect.

IN WITNESS WHEREOF, the parties have executed this Extension as of the date first above written.

Woodford County Fiscal Court By: _____ Title: Judge/Executive

Rebecca Wilson By: _____ Title: Independent Contractor

WOODFORD COUNTY FISCAL COURT

Logistics Facility

RFP OPENING DATE: May 22, 2026 @ 2:00 p.m.

PRESENT: Jordan Coyle, Fiscal Court Clerk, Drew Chandler, EM Director and Rick Wade, Maintenance Supervisor

Contractor:	Brett Construction	Jackson Construction		
Timeline:	Completed by March 2027	Lead Time: 8-10 weeks Project Total: 3-6 Months		
Pricing:	\$ 1,473,496.00	\$ 475,219.28		
Notes:	Participated in mandatory site visiton May 22.	Participated in mandory site visit on May 20. Requires partial pre-payment at time of order.		

It is the recommendation of the Emergency Management Director and Maintenance Supervisor to accept the proposal from Jackson Construction and request permission to begin a contracting process.

*Additional Bill List for the 6-9-26 F. Ct. Mtg. (Approved via Email Approval on 5-28-26)

Woodford County Fiscal Court 5-28-2026 Outstanding Vendor Claims*

001906: PATRICIA ADAMS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
001906: PATRICIA ADAMS						\$225.00

002799: TANI SUSAN DAVIS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
002799: TANI SUSAN DAVIS						\$25.00

004214: VICKIE L. COX

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
004214: VICKIE L. COX						\$225.00

004217: VICTORIA S. PARTRIDGE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
004217: VICTORIA S. PARTRIDGE						\$225.00

004220: PHILIP G. DOTSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
004220: PHILIP G. DOTSON						\$225.00

004344: STEPHEN LEE BARNETT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
--------------	------------------	-------------	-----------	---------------------	------	--------

5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						004344: STEPHEN LEE BARNETT
						\$225.00

004709: TIBOR GYORFFY (TED)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
						004709: TIBOR GYORFFY (TED)
						\$25.00

004944: MARY ANN KINMAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						004944: MARY ANN KINMAN
						\$225.00

005017: DELORES NEWMAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
						005017: DELORES NEWMAN
						\$25.00

005395: KATHLEEN WEIL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
						005395: KATHLEEN WEIL
						\$25.00

005470: SUSAN BUFFIN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						005470: SUSAN BUFFIN
						\$225.00

005493: JUNE BARBOUR

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						005493: JUNE BARBOUR
						\$225.00

005557: KENNETH L. CRAIG

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005557: KENNETH L. CRAIG						\$225.00

005623: VERONICA MATTINGLY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005623: VERONICA MATTINGLY						\$225.00

005626: MATTHEW CROCKETT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005626: MATTHEW CROCKETT						\$225.00

005669: SHIRLEY B. WILSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005669: SHIRLEY B. WILSON						\$225.00

005722: HELEN M. RENTCH

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005722: HELEN M. RENTCH						\$225.00

005727: PATSY STROMBERG LEAVELL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER PARTIAL DAY	01-5065-1920	ELECTION OFFICERS		\$178.86
005727: PATSY STROMBERG LEAVELL						\$178.86

005728: MARTHA WESLEY THOMPSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005728: MARTHA WESLEY THOMPSON						\$225.00

005729: KAREN SUE EMBERTON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005729: KAREN SUE EMBERTON						\$225.00

005731: RHEVA M. ROGGENKAMP

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005731: RHEVA M. ROGGENKAMP						\$225.00

005733: TRICIA KITTINGER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005733: TRICIA KITTINGER						\$225.00

005785: CORNELIA T. ETHINGTON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005785: CORNELIA T. ETHINGTON						\$225.00

005787: DAVID R. BROWN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005787: DAVID R. BROWN						\$225.00

005789: MAURICE BAKKE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount

5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005789: MAURICE BAKKE						\$225.00

005791: MARIAN C. STOPHER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005791: MARIAN C. STOPHER						\$225.00

005807: LINDA DUNN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005807: LINDA DUNN						\$225.00

005925: DONITA N. LODMELL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005925: DONITA N. LODMELL						\$225.00

005927: ANGELA ALBRIGHT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005927: ANGELA ALBRIGHT						\$225.00

005934: LISA ANN DURBIN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005934: LISA ANN DURBIN						\$225.00

005965: VIRGINIA HOPE SUDDUTH

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
005965: VIRGINIA HOPE SUDDUTH						\$225.00

006004: DESIRAE PARROTT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006004: DESIRAE PARROTT						\$225.00

006050: EMILY CLAY SMITH

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006050: EMILY CLAY SMITH						\$225.00

006052: RICHARD GENE DEVERS III

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006052: RICHARD GENE DEVERS III						\$225.00

006056: LYNN JOHNSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006056: LYNN JOHNSON						\$225.00

006093: RICHARD D. KNITTEL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
006093: RICHARD D. KNITTEL						\$25.00

006095: JOANN MUIR

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006095: JOANN MUIR						\$225.00

006096: PHYLLIS MORGAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006096: PHYLLIS MORGAN						\$225.00

006102: MARGARET DUNLAP "MAGGY"

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006102: MARGARET DUNLAP "MAGGY"						\$225.00

006187: LORRAINE E. GARKOVICH (LORI)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006187: LORRAINE E. GARKOVICH (LORI)						\$225.00

006189: LYNN E. WOODRUM

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006189: LYNN E. WOODRUM						\$225.00

006431: WHITNEY DUNLAP

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006431: WHITNEY DUNLAP						\$225.00

006432: DARLENE KING

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
006432: DARLENE KING						\$25.00

006434: NICOLA BURKETT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
--------------	------------------	-------------	-----------	---------------------	------	--------

5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006434: NICOLA BURKETT						\$225.00

006435: MANDY SMITH

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006435: MANDY SMITH						\$225.00

006442: KAYE LUCKETT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006442: KAYE LUCKETT						\$225.00

006443: NICOLA GRADY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006443: NICOLA GRADY						\$225.00

006633: W. CRAIG ALMQUIST

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006633: W. CRAIG ALMQUIST						\$225.00

006634: MARK A. CLEMENTS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006634: MARK A. CLEMENTS						\$225.00

006636: EDWARD HOGG (ELECTION WORKER)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006636: EDWARD HOGG (ELECTION WORKER)						\$225.00

006639: CATHY LAWSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006639: CATHY LAWSON
						\$225.00

006642: STEPHANIE DEAHL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006642: STEPHANIE DEAHL
						\$225.00

006644: LAURA FIELDS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006644: LAURA FIELDS
						\$225.00

006688: KENNETH ROLLINS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006688: KENNETH ROLLINS
						\$225.00

006689: JANE MARIE WATTS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006689: JANE MARIE WATTS
						\$225.00

006691: CHRISTIE BROWN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006691: CHRISTIE BROWN
						\$225.00

006701: DAVID FOSTER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
					006701: DAVID FOSTER	\$225.00

006702: LESLIE MILLER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
					006702: LESLIE MILLER	\$225.00

006773: WESLEY NOSS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
					006773: WESLEY NOSS	\$225.00

006776: SUSAN FULLER-ROETMAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
					006776: SUSAN FULLER-ROETMAN	\$225.00

006777: SERENA ORDWAY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
					006777: SERENA ORDWAY	\$225.00

006839: RAYMOND PAPKA

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
					006839: RAYMOND PAPKA	\$25.00

006840: CHRISTOPHER C. COOK

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
---------------------	-------------------------	--------------------	------------------	----------------------------	-------------	---------------

5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006840: CHRISTOPHER C. COOK						\$225.00

006847: LINDA MARTIN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
006847: LINDA MARTIN						\$25.00

006918: MICHAEL DAVIDSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006918: MICHAEL DAVIDSON						\$225.00

006920: EUGENIE ANN GRAF

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006920: EUGENIE ANN GRAF						\$225.00

006921: BARBARA HUGHES

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER TRAINING	01-5065-1920	ELECTION OFFICERS		\$25.00
006921: BARBARA HUGHES						\$25.00

006923: HOPE ELLIOTT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006923: HOPE ELLIOTT						\$225.00

006924: HEATHER LACEFIELD

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
006924: HEATHER LACEFIELD						\$225.00

006927: THERESE MEINERS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006927: THERESE MEINERS
						\$225.00

006930: DOROTHY JANE PICTOR

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006930: DOROTHY JANE PICTOR
						\$225.00

006931: NANCY POPE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER PARTIAL DAY	01-5065-1920	ELECTION OFFICERS		\$178.86
						006931: NANCY POPE
						\$178.86

006933: LINDA SCHAEFER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006933: LINDA SCHAEFER
						\$225.00

006936: DONNA J. VILE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006936: DONNA J. VILE
						\$225.00

006941: BEVERLY BOND

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						006941: BEVERLY BOND
						\$225.00

006943: MARCELLA L. JOHNSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
				006943: MARCELLA L. JOHNSON		\$225.00

007137: ALICIA MATTHEWS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
				007137: ALICIA MATTHEWS		\$25.00

007138: ALYSSA CUMMING

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
				007138: ALYSSA CUMMING		\$25.00

007139: ELIZABETH "BETSY OR BETTY" MISHEFF

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
				007139: ELIZABETH "BETSY OR BETTY" MISHEFF		\$25.00

007140: DIANE MELLO

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
				007140: DIANE MELLO		\$25.00

007141: JUDY HORN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
				007141: JUDY HORN		\$25.00

007142: LILLIAN BLAND

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount

5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
						007142: LILLIAN BLAND
						\$25.00

007143: LISA WATKINS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
						007143: LISA WATKINS
						\$25.00

007144: PAM GOLDEN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER ALTERNATE	01-5065-1920	ELECTION OFFICERS		\$25.00
						007144: PAM GOLDEN
						\$25.00

007145: ALYSSA GULLERY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						007145: ALYSSA GULLERY
						\$225.00

007146: DAN ROSENBERG

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						007146: DAN ROSENBERG
						\$225.00

007147: JOEL MILLER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						007147: JOEL MILLER
						\$225.00

007148: KENZIE DAVIS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						007148: KENZIE DAVIS
						\$225.00

007149: MELISSA MIRACLE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						007149: MELISSA MIRACLE
						\$225.00

007150: SUSAN DUNCAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						007150: SUSAN DUNCAN
						\$225.00

007151: TERRY MILLER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						007151: TERRY MILLER
						\$225.00

007152: VADONNA JONES

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						007152: VADONNA JONES
						\$225.00

007153: WES MORGAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/28/2026	05192026	ELECTION 5-19-26 ELECTION WORKER	01-5065-1920	ELECTION OFFICERS		\$225.00
						007153: WES MORGAN
						\$225.00

Grand Total \$17,432.72

Woodford County Fiscal Court

6-9-2026 Additional Outstanding Vendor Claims*

444: KENTUCKY UNIFORMS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
5/8/2026	257670	SO UNIFORM SHIRTS, NAMETAPE, EMBROIDERY, & PANTS	75-5015-4810	SHERIFF ASSET FORFEITURE		\$499.20
5/8/2026	257536	SO UNIFORM SHIRTS, EMBROIDERY, & PANTS	75-5015-4810	SHERIFF ASSET FORFEITURE		\$1,701.40
5/6/2026	257538	SO UNIFORM PANTS, SHIRTS, & NAMETAPES FOR MULTIPLE EMPLOYEES	75-5015-4810	SHERIFF ASSET FORFEITURE		\$4,396.50
444: KENTUCKY UNIFORMS, INC.						\$6,597.10
Grand Total						\$6,597.10

Kentucky Uniforms, Inc.
 2400 Fortune Drive
 Lexington, KY 40509
 (859) 299-7520 1-800-432-0793

000444

RECEIVED
MAY 15 2026

I N V O I C E

Invoice Date	Invoice#	Page
5/08/26	257670	1

B WOODFORD CO SHERIFF'S OFFICE
I areynolds@woodfordso.org
L sheriff@woodfordso.org
L

S WOODFORD CO SHERIFF'S OFFICE
H WOODFORD CO. SHERIFF DEPT.
I COURTHOUSE
P 103 S. MAIN STREET
 VERSAILLES, KY 40383

Employee: RUSSELL, CHARLES

Cust Code	Slsmn	Cust P.O.	Ship Via	Terms	Due Date
WCS1	HOU	A. REYNOLDS		NET 30	6/07/26

Line Num	Item Code	Vendor Reference	Item Description	Qty Order	Qty Ship	Qty B.O.	Gross Price	Disc	Net Price	Ext Price
1	0102710077	8360XP-11BK	FLEXRS ARMOR SKIN <BLACK L/XL TALL >	1	1	0	149.90		149.90	149.90
2	4802090000	EMB 9	EMBROIDERY	1	1	0	8.95		8.95	8.95
3	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" C. RUSSELL	1	1	0	6.95		6.95	6.95
5	0103000011	8362-11BK	FLEXRS ARMORSKIN BASE SHIRT SS <BLACK XLARGE REG >	2	2	0	69.90		69.90	139.80
6	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
7	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
8	0202070050	8361-11BK	FLEXRS ARMORSKIN BASE SHIRT LS <BLACK XLARGE 35 >	2	2	0	78.90		78.90	157.80
9	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
10	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
11	0503760134	8666-45SILTAN	FLEXRS TACTICAL ZIP POCKET <SILTAN 40 RG-UNF>	2	0	2	89.90		89.90	0.00

SUBTOTAL	499.20
SALES TAX	0.00
TOTAL INVOICE	499.20

Seward

CLAIM _____
 P.O. 3888
 CHECK # _____
 DATE ~~5-18-26~~ 6-9-26
 ACCOUNT 015015 75-5015-4810
 ASSET FORFEITURE

Kentucky Uniforms, Inc.
 2400 Fortune Drive
 Lexington, KY 40509
 (859) 299-7520 1-800-432-0793

I N V O I C E

Invoice Date	Invoice#	Page
5/08/26	257536	1

B WOODFORD CO SHERIFF'S OFFICE
 I areynolds@woodfordso.org
 L sheriff@woodfordso.org
 L

S WOODFORD CO SHERIFF'S OFFICE
 H WOODFORD CO. SHERIFF DEPT.
 I COURTHOUSE
 P 103 S. MAIN STREET
 VERSAILLES, KY 40383

Employee: COURT SECURITY

Cust Code	Slsmn	Cust P.O.	Ship Via	Terms	Due Date
WCS1	HOU	AMBER REYNOLDS		NET 30	6/07/26

Line Num	Item Code	Vendor Reference	Item Description	Qty Order	Qty Ship	Qty B.O.	Gross Price	Disc	Net Price	Ext Price
1	0503760128	8666-45SILTAN	FLEXRS TACTICAL ZIP POCKET HEM TO 37 OUTSEAM <SILTAN 36 RG-UNF>	2	2	0	89.90		89.90	179.80
2	0103000010	8362-11BK	FLEXRS ARMORSKIN BASE SHIRT SS <BLACK LARGE REG >	2	2	0	69.90		69.90	139.80
3	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
4	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
5	0202070044	8361-11BK	FLEXRS ARMORSKIN BASE SHIRT LS <BLACK LARGE 33 >	2	0	2	78.90		78.90	0.00
6	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	0	4	0.00		0.00	0.00
7	4802090000	EMB 9	EMBROIDERY	2	0	2	8.95		8.95	0.00
8	0102710072	8360XP-11BK	FLEXRS ARMOR SKIN <BLACK M/L REG >	1	0	1	149.90		149.90	0.00

Kentucky Uniforms, Inc.
 2400 Fortune Drive
 Lexington, KY 40509
 (859) 299-7520 1-800-432-0793

I N V O I C E

Invoice Date	Invoice#	Page
5/08/26	257536	2

Line Num	Item Code	Vendor Reference	Item Description	Qty Order	Qty Ship	Qty B.O.	Gross Price	Disc	Net Price	Ext Price
9	4802090000	EMB 9	EMBROIDERY	1	0	1	8.95		8.95	0.00
					WASH, J					
11			FLEXRS ARMORSKIN BASE SHIRT SS							
	0103000010	8362-11BK	<BLACK LARGE REG >	2	2	0	69.90		69.90	139.80
					JONES, L					
12	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
					JONES, L					
13	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
					JONES, L					
14			FLEXRS ARMORSKIN BASE SHIRT SS							
	0103000011	8362-11BK	<BLACK XLARGE REG >	2	2	0	69.90		69.90	139.80
					DAVIS, E					
15	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
					DAVIS, E					
16	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
					DAVIS, E					
17			FLEXRS ARMORSKIN BASE SHIRT LS							
	0202070051	8361-11BK	<BLACK XLARGE 37 >	2	2	0	78.90		78.90	157.80
					DAVIS, E					
18	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
					DAVIS, E					
19	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
					DAVIS, E					
20			FLEXRS TACTICAL ZIP POCKET HEM TO 35 1/2 OUTSEAM							
	0503760121	8666-45SILTAN	<SILTAN 32 RG-UNF>	2	2	0	89.90		89.90	179.80
					WALLING, J					
21			FLEXRS ARMORSKIN BASE SHIRT SS							
	0103000010	8362-11BK	<BLACK LARGE REG >	2	2	0	69.90		69.90	139.80
					WALLING, J					
22	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
					WALLING, J					

000444

Kentucky Uniforms, Inc.
2400 Fortune Drive
Lexington, KY 40509
(859) 299-7520 1-800-432-0793

RECEIVED
MAY 15 2026

I N V O I C E

Invoice Date	Invoice#	Page
5/08/26	257536	3

Line Num	Item Code	Vendor Reference	Item Description	Qty Order	Qty Ship	Qty B.O.	Gross Price	Disc	Net Price	Ext Price
23	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
			WALLING, J							
24			FLEXRS ARMORSKIN BASE SHIRT LS							
	0202070045	8361-11BK	<BLACK LARGE 35 >	2	2	0	78.90		78.90	157.80
			WALLING, J							
25	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
			WALLING, J							
26	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
			WALLING, J							
27			FLEXRS TACTICAL ZIP POCKET HEM TO 36 OUTSEAM							
	0503760130	8666-45SILTAN	<SILTAN 37 RG-UNF>	2	2	0	89.90		89.90	179.80
			JONES, L.							
28			FLEXRS ARMORSKIN BASE SHIRT LS							
	0202070044	8361-11BK	<BLACK LARGE 33 >	2	0	2	78.90		78.90	0.00
			JONES, L.							
29	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	0	4	0.00		0.00	0.00
			JONES, L.							
30	4802090000	EMB 9	EMBROIDERY	2	0	2	8.95		8.95	0.00
			JONES, L.							
31			FLEXRS TACTICAL ZIP POCKET HEM TO 41 OUTSEAM							
	0503760132	8666-45SILTAN	<SILTAN 38 RG-UNF>	2	2	0	89.90		89.90	179.80
			DAVIS, E.							

SUBTOTAL	1701.40
SALES TAX	0.00
TOTAL INVOICE	1701.40

CLAIM *sum w...*
P.O. 3887
CHECK # _____
DATE 5-18-26 6-9-26
ACCOUNT 015015 75-5015-4810
ASSET FORFEITURE

Kentucky Uniforms, Inc.
 2400 Fortune Drive
 Lexington, KY 40509
 (859) 299-7520 1-800-432-0793

I N V O I C E

Invoice Date	Invoice#	Page
5/06/26	257538	1

B WOODFORD CO SHERIFF'S OFFICE
 I areynolds@woodfordso.org
 L sheriff@woodfordso.org
 L

S WOODFORD CO SHERIFF'S OFFICE
 H WOODFORD CO. SHERIFF DEPT.
 I COURTHOUSE
 P 103 S. MAIN STREET
 VERSAILLES, KY 40383

Employee: UNIFORMS

Cust Code	Sismn	Cust P.O.	Ship Via	Terms	Due Date
WCS1	HOU	AMBER REYNOLDS		NET 30	6/05/26

Line Num	Item Code	Vendor Reference	Item Description	Qty Order	Qty Ship	Qty B.O.	Gross Price	Disc	Net Price	Ext Price
1	0503760121	8666-45SILTAN	FLEXRS TACTICAL ZIP POCKET HEM TO 39 OUTSEAM <SILTAN 32 RG-UNF>	2	FUGATE 2	0	89.90		89.90	179.80
2	0102640014	8676-11BK	FLEXRS SUPERSHIRT S/S <BLACK MEDIUM S/S >	2	FUGATE 2	0	82.90		82.90	165.80
3	4802090000	EMB 9	EMBROIDERY	2	2 FUGATE	0	8.95		8.95	17.90
4	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" J. FUGATE	2	2 FUGATE	0	6.95		6.95	13.90
5	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4 FUGATE	0	0.00		0.00	0.00
6	0201730068	8671-11BK	FLEXRS SUPERSHIRT <BLACK 15.5 32/33 >	2	FUGATE 2	0	88.90		88.90	177.80
7	4802090000	EMB 9	EMBROIDERY	2	2 FUGATE	0	8.95		8.95	17.90
8	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" J. FUGATE	2	2 FUGATE	0	6.95		6.95	13.90

ORDER PLACED WITH DM

Kentucky Uniforms, Inc.
 2400 Fortune Drive
 Lexington, KY 40509
 (859) 299-7520 1-800-432-0793

I N V O I C E

Invoice Date	Invoice#	Page
5/06/26	257538	2

Line Num	Item Code	Vendor Reference	Item Description	Qty Order	Qty Ship	Qty B.O.	Gross Price	Disc	Net Price	Ext Price
9	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
					FUGATE					
10	0503760128	8666-45SILTAN	FLEXRS TACTICAL ZIP POCKET HEM TO 38 OUTSEAM <SILTAN 36 RG-UNF>	2	2	0	89.90		89.90	179.80
					THOMPSON					
11	0102640016	8676-11BK	FLEXRS SUPERSHIRT S/S <BLACK LARGE S/S >	2	2	0	82.90		82.90	165.80
					THOMPSON					
12	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
					THOMPSON					
13	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" B. THOMPSON	2	2	0	6.95		6.95	13.90
					THOMPSON					
14	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
					THOMPSON					
15	0201730078	8671-11BK	FLEXRS SUPERSHIRT <BLACK 16.5 32/33 >	2	2	0	88.90		88.90	177.80
					THOMPSON					
16	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
					THOMPSON					
17	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" B. THOMPSON	2	2	0	6.95		6.95	13.90
					THOMPSON					
18	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
					THOMPSON					
19	0503760124	8666-45SILTAN	FLEXRS TACTICAL ZIP POCKET HEM TO 31 <SILTAN 34 RG-UNF>	2	2	0	89.90		89.90	179.80
					SUTHERLAND					
20	0102640016	8676-11BK	FLEXRS SUPERSHIRT S/S <BLACK LARGE S/S >	2	2	0	82.90		82.90	165.80
					SUTHERLAND					
21	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
					SUTHERLAND					

ORDER PLACED WITH DM

Kentucky Uniforms, Inc.
 2400 Fortune Drive
 Lexington, KY 40509
 (859) 299-7520 1-800-432-0793

I N V O I C E

Invoice Date	Invoice#	Page
5/06/26	257538	3

Line Num	Item Code	Vendor Reference	Item Description	Qty Order	Qty Ship	Qty B.O.	Gross Price	Disc	Net Price	Ext Price
22	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" L. SUTHERLAND	2	2	0	6.95		6.95	13.90
23	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
24			FLEXRS SUPERSHIRT							
	0201730079	8671-11BK	<BLACK 16.5 34/35 >	2	2	0	88.90		88.90	177.80
25	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
26	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" L. SUTHERLAND	2	2	0	6.95		6.95	13.90
27	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
29			FLEXRS SUPERSHIRT S/S							
	0102640021	8676-11BK	<BLACK XXLGRG TALL >	2	2	0	82.90		82.90	165.80
30	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
31	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" H. DOTSON	2	2	0	6.95		6.95	13.90
32	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
33			FLEXRS SUPERSHIRT							
	0201730100	8671-11BK	<BLACK 18.5 36/37 >	2	2	0	88.90		88.90	177.80
34	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
35	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" H. DOTSON	2	2	0	6.95		6.95	13.90
36	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00

ORDER PLACED WITH DM

Kentucky Uniforms, Inc.
 2400 Fortune Drive
 Lexington, KY 40509
 (859) 299-7520 1-800-432-0793

I N V O I C E

Invoice Date	Invoice#	Page
5/06/26	257538	4

Line Num	Item Code	Vendor Reference	Item Description	Qty Order	Qty Ship	Qty B.O.	Gross Price	Disc	Net Price	Ext Price
37	0503760128	8666-45SILTAN	FLEXRS TACTICAL ZIP POCKET HEM TO 34 <SILTAN 36 RG-UNF>	2	2	0	89.90		89.90	179.80
38	0102640017	8676-11BK	FLEXRS SUPERSHIRT S/S <BLACK LARGE TALL >	2	2	0	82.90		82.90	165.80
39	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
40	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" R. OWENS	2	2	0	6.95		6.95	13.90
41	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
46	0503760134	8666-45SILTAN	FLEXRS TACTICAL ZIP POCKET HEM TO 34 OUTSEAM <SILTAN 40 RG-UNF>	2	2	0	89.90		89.90	179.80
47	0102640018	8676-11BK	FLEXRS SUPERSHIRT S/S <BLACK XLARGE S/S >	2	2	0	82.90		82.90	165.80
48	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
49	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" J. SEWELL	2	2	0	6.95		6.95	13.90
50	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4	0	0.00		0.00	0.00
51	0201730089	8671-11BK	FLEXRS SUPERSHIRT <BLACK 17.5 34/35 >	2	2	0	88.90		88.90	177.80
52	4802090000	EMB 9	EMBROIDERY	2	2	0	8.95		8.95	17.90
53	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" J. SEWELL	2	2	0	6.95		6.95	13.90

ORDER PLACED WITH DM

Kentucky Uniforms, Inc.
 2400 Fortune Drive
 Lexington, KY 40509
 (859) 299-7520 1-800-432-0793

I N V O I C E

Invoice Date	Invoice#	Page
5/06/26	257538	5

Line Num	Item Code	Vendor Reference	Item Description	Qty Order	Qty Ship	Qty B.O.	Gross Price	Disc	Net Price	Ext Price
54	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4 SEWELL, J	0	0.00		0.00	0.00
55	0503760130	8666-45SILTAN	FLEXRS TACTICAL ZIP POCKET HEM TO 37.5 OUTSEAM <SILTAN 37 RG-UNF>	2	2 VAUGHT, R	0	89.90		89.90	179.80
56	0102640016	8676-11BK	FLEXRS SUPERSHIRT S/S <BLACK LARGE S/S >	2	2 VAUGHT, R	0	82.90		82.90	165.80
57	4802090000	EMB 9	EMBROIDERY	2	2 VAUGHT, R	0	8.95		8.95	17.90
58	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" R. VAUGHT	2	2 VAUGHT, R	0	6.95		6.95	13.90
59	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4 VAUGHT, R	0	0.00		0.00	0.00
60	0201730079	8671-11BK	FLEXRS SUPERSHIRT <BLACK 16.5 34/35 >	2	2 VAUGHT, R	0	88.90		88.90	177.80
61	4802090000	EMB 9	EMBROIDERY	2	2 VAUGHT, R	0	8.95		8.95	17.90
62	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" R. VAUGHT	2	2 VAUGHT, R	0	6.95		6.95	13.90
63	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4 VAUGHT, R	0	0.00		0.00	0.00
64	0503760124	8666-45SILTAN	FLEXRS TACTICAL ZIP POCKET HEM TO 37 OUTSEAM <SILTAN 34 RG-UNF>	2	2 SHERIFF	0	89.90		89.90	179.80
65	0102640016	8676-11BK	FLEXRS SUPERSHIRT S/S <BLACK LARGE S/S >	2	2 SHERIFF	0	82.90		82.90	165.80
66	4802090000	EMB 9	EMBROIDERY	2	2 SHERIFF	0	8.95		8.95	17.90

ORDER PLACED WITH DM

000444

Kentucky Uniforms, Inc.
2400 Fortune Drive
Lexington, KY 40509
(859) 299-7520 1-800-432-0793

RECEIVED

MAY 15 2026

INVOICE

Invoice Date	Invoice#	Page
5/06/26	257538	6

Line Num	Item Code	Vendor Reference	Item Description	Qty Order	Qty Ship	Qty B.O.	Gross Price	Disc	Net Price	Ext Price
67	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" J. WILHOIT	2	2 SHERIFF	0	6.95		6.95	13.90
68	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4 SHERIFF	0	0.00		0.00	0.00
69			FLEXRS SUPERSHIRT							
	0201730078	8671-11BK	<BLACK 16.5 32/33 >	2	2 SHERIFF	0	88.90		88.90	177.80
70	4802090000	EMB 9	EMBROIDERY	2	2 SHERIFF	0	8.95		8.95	17.90
71	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" J. WILHOIT	2	2 SHERIFF	0	6.95		6.95	13.90
72	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	4	4 SHERIFF	0	0.00		0.00	0.00
73			FLEXRS TACTICAL ZIP POCKET HEM TO 32.5 OUTSEAM							
	0503760136	8666-45SILTAN	<SILTAN 42 RG-UNF>	2	1 DOTSON, H	1	89.90		89.90	89.90
74			FLEXRS SUPERSHIRT							
	0201730080	8671-11BK	<BLACK 16.5 36/37 >	2	0 OWENS, R.	2	88.90		88.90	0.00
75			FLEXRS SUPERSHIRT							
	0201730057	8671-11BK	<BLACK 14.5 31 >	1	0	1	88.90		88.90	0.00
76	4802090000	EMB 9	EMBROIDERY	1	0	1	8.95		8.95	0.00
77	2003020000	NAMETAPE 3/4"	NAMETAPE 3/4" R. OWENS	1	0	1	6.95		6.95	0.00
78	1699980000	THEIRPATCH	CUSTOMER OWNED PATCH	2	0	2	0.00		0.00	0.00

ORDER PLACED WITH DM

SUBTOTAL	4396.50
SALES TAX	0.00
TOTAL INVOICE	4396.50

CLAIM *Journal*
P.O. 3886
CHECK # _____
DATE 5-18-26 6-9-26
ACCOUNT 016015 75-5015-4810
ASSET FORFEITURE

Woodford County Fiscal Court

6-9-2026 Outstanding Vendor Claims

000054: KENWAY DISTRIBUTORS, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	399632	ANNEX PAPER TOWELS	01-5086-4110	ANNEX CUSTODIAL SUPPLIES		\$599.25
6/3/2026	399632	CT PAPER TOWELS	01-5080-4110	MAINTENANCE CUSTODIAL SUPPLIES		\$599.25
000054: KENWAY DISTRIBUTORS, INC						\$1,198.50

000096: WOODFORD SUN CO., INC.-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	3041	FC ADS	01-5025-3020	FISCAL COURT ADVERTISING		\$640.80
6/3/2026	3041	OTF ADS	01-5310-5480	OPIOID TASK FORCE		\$2,310.00
6/3/2026	3041	RD ADS	02-6103-4450	ROAD OFFICE SUPPLIES		\$43.43
6/3/2026	3041	VC ADS	01-5340-3481	WOODFORD COUNTY VETERANS COMMISSION PROGRAM SUPPORT		\$465.00
000096: WOODFORD SUN CO., INC.-1						\$3,459.23

000103: MAGO CONSTRUCTION CO., INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	092610	RD 168.65 CUT EDGE KEYS, APPLY TACK COAT, HAUL & LAY 1.5" ASPHALT SURFACE (COMPACTED)	02-6105-4310	ROAD MATERIALS		\$22,767.75
6/3/2026	092610	HUNTERTOWN RD RD 1-APPLY 4" PERMANENT STRIPING, THERMOPLASTIC TURN ARROWS & CROSSWALKS	02-6105-4310	ROAD MATERIALS		\$7,230.50
6/3/2026	092618	HUNTERTOWN RD RD 696.54 TONS SURFACE ASPHALT DELANEY FERRY	02-6105-7300	ROAD COUNTY ROAD AID		\$66,171.30
6/3/2026	092619	RD 801.32 TONS SURFACE ASPHALT PATTERSON RD	02-6105-4310	ROAD MATERIALS		\$76,125.40
000103: MAGO CONSTRUCTION CO., INC.						\$172,294.95

000107: LOGAN'S UNIFORM RENTAL INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	120220993	SO MATS	01-5015-4450	SHERIFF OFFICE SUPPLIES		\$77.04
6/3/2026	120220994	SW DUST MOPS, WET MOPS, & MATS	01-5215-4680	RECYC/SW SUPPLIES		\$66.54
6/3/2026	120219649	SW TOWELS, DUST MOPS, WET MOPS, & MATS	01-5215-4680	RECYC/SW SUPPLIES		\$72.59
000107: LOGAN'S UNIFORM RENTAL INC						\$216.17

000160: WOODFORD FEED CO. INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	1021894	JAIL MULCH	03-5101-4060	JAIL BLDG MAINT SUPPLIES		\$50.00
6/3/2026	1021823	JAIL MULCH	03-5101-4060	JAIL BLDG MAINT SUPPLIES		\$50.00
6/3/2026	1021817	MN GRASS SEED	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$30.00
6/3/2026	1020068	RD WEED KILLER	02-6105-4310	ROAD MATERIALS		\$364.00
000160: WOODFORD FEED CO. INC.						\$494.00

000179: PARKS & RECREATION DEPT.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	06092026	PARKS CAPITAL IMPROVEMENT INVASIVE SPRAYING & NEW PLANTS IN BIG SPRING PARK & H-TOWN	01-5401-5070	PARKS & RECREATION		\$6,600.00
6/3/2026	06092026	PARKS MONTHLY DISTRIBUTION	01-5401-5070	PARKS & RECREATION		\$66,962.50
000179: PARKS & RECREATION DEPT.						\$73,562.50

000305: PLANNING & ZONING COM.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	06092026	P&Z MONTHLY DISTRIBUTION	01-5070-5070	PLANNING & ZONING		\$9,371.75
000305: PLANNING & ZONING COM.						\$9,371.75

000480: KENTUCKY STATE TREASURER-5

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	INV0038261	DES CONFERENCE TABLE & WRAP AROUND UNIT	08-5135-7390	DES EQUIP		\$3,442.40
000480: KENTUCKY STATE TREASURER-5						\$3,442.40

000575: CITY OF VERSAILLES

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	079	POLICE 50% RADIO, LICENSE KEY, INITIAL SETUP & CONFIGURATION, IGNITION SENSE CABLE, CONTROL HEAD	01-5105-7510	POLICE CAPITAL PROJECTS & EQUIPMENT		\$655.39
000575: CITY OF VERSAILLES						\$655.39

000631: KACO ALL LINES FUND

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	K251370	RD ADDITION OF 2027 INTERNATIONAL HV515	01-9100-5210	COUNTY INSURANCE - KACO ALL LINES FUND		\$649.97
000631: KACO ALL LINES FUND						\$649.97

000713: BOB BARKER COMPANY, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	INV2239496	JAIL FLOOR CLEANER	03-5101-4110	JAIL CUSTODIAL SUPPLIES		\$752.80
000713: BOB BARKER COMPANY, INC						\$752.80

00112A: GALLS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	035085146	SO 1ST DEFENSE STREAM X2 MK3	01-5015-4810	SHERIFF UNIFORMS		\$209.90
6/3/2026	035154120	SO UNIFORM BOOTS	01-5015-4810	SHERIFF UNIFORMS		\$145.00
00112A: GALLS, LLC						\$354.90

002201: MAIN STREET HARDWARE, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	92157/2	AC KEY COPY & MEASURING CUP	01-5205-5710	ANIMAL CONTROL BLDG. MAINT.		\$10.08
6/3/2026	91663/2	CT LINZERCHIP BRUSH SET, BONDING ADHESIVE, & MULTI-MIX CONTAINER	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$23.57
6/3/2026	91662/2	CT MISC FASTENERS FOR CURB REPAIR	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$12.00
6/3/2026	92029/2	CT TOILET AUGER & DUCT TAPE	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$81.58
6/3/2026	91886/2	ELECTION 5-CORD POWER BLOCK	01-5065-4460	ELECTION MATERIAL SUPPLIES		\$89.95
6/3/2026	91785/2	ELECTION GORILLA TAPE & PNTR TP MDM	01-5065-4460	ELECTION MATERIAL SUPPLIES		\$88.95
6/3/2026	92099/2	JAIL HASP FXD SAFETY & WLMNT	03-5101-3340	JAIL BUILDING REPAIR		\$29.98

6/3/2026	91841/2	SHWRHD PVC THE DISTRICT 5-IN-1 GLASS SPRAY	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		\$8.99
6/3/2026	91831/2	THE DISTRICT SCREWS, HOOKS, & MISC HARDWARE	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		\$117.92
						002201: MAIN STREET HARDWARE, INC
						\$463.02

002455: BOBCAT ENTERPRISES, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	W78483	SW REPAIRED BUCKET ARM REPLACING BUSHING & PIN ASSEMBLY	01-5215-3360	RECYC/SW EQUIP MAINT		\$2,423.59
						002455: BOBCAT ENTERPRISES, INC.
						\$2,423.59

002515: HAWORTH, MEYER & BOLEYN PROFESSIONAL ENGINEERS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	440807	RD 4/18-5/15/26 PAYNES DEPOT RD BRIDGE PROF ENGINEERING SERVICES	02-8003-3230	RD PAYNES DEPOT BRIDGE PROJECT ENGINEERING SERVICES		\$1,020.00
						002515: HAWORTH, MEYER & BOLEYN PROFESSIONAL ENGINEERS, LLC
						\$1,020.00

002634: EDMONDSON PLUMBING & HEATING SUPPLY, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	122590-00	CT SURFACE MNT VAPORTITE FIXTURES	01-5080-5710	MAINT. C/HOUSE RENEWAL REPAIRS		\$168.64
6/3/2026	122587-00	FB SLOAN CLOSET FLUSH & BRASS SPUD	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		\$121.22
6/3/2026	122592-00	PARKS ADJUSTABLE PHOTO CONTROL	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		\$26.12
6/3/2026	122591-00	SW ADJUSTABLE PHOTO CONTROL	01-5215-5860	RECYC/SW BLDG MAINT		\$26.12
						002634: EDMONDSON PLUMBING & HEATING SUPPLY, INC.
						\$342.10

002983: CALLAWAY PEST CONTROL, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	60014	AC BI-MONTHLY SERVICE	01-5205-5710	ANIMAL CONTROL BLDG. MAINT.		\$48.00
6/3/2026	59612	EMS BS MONTHLY SERVICE	01-5140-5710	AMBULANCE BLDG MAINT		\$60.00
6/3/2026	59612	EMS FOD MONTHLY SERVICE	01-5140-5710	AMBULANCE BLDG MAINT		\$40.00
6/3/2026	59612	EMS MIDWAY MONTHLY SERVICE	01-5140-5710	AMBULANCE BLDG MAINT		\$50.00
6/3/2026	59609	PARKS STADIUM BI-MONTHLY RODENT SERVICE	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		\$48.00

6/3/2026	59611	RD MONTHLY SERVICE	02-6103-3340	ROAD BLDG MAINT & REPAIR	\$46.00	
6/3/2026	59610	SW MONTHLY SERVICE	01-5215-5860	RECYC/SW BLDG MAINT	\$46.00	
					002983: CALLAWAY PEST CONTROL, INC.	\$338.00

003091: PAYROLL SOLUTIONS, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	1073242	PAYROLL CHECK DATE 5-21-26	01-5040-3150	PAYROLL SERVICES		\$531.12
					003091: PAYROLL SOLUTIONS, INC	\$531.12

003385: KCJEA/KMCA-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	10569	FC JOINT SUMMER CONFERENCE: LB & JG	01-9100-5690	TRAINING/CONFERENCES		\$790.00
6/3/2026	10569	RD JOINT SUMMER CONFERENCE: GS	02-6103-5740	ROAD TRAINING		\$395.00
					003385: KCJEA/KMCA-1	\$1,185.00

003416: RUSSELL CRABTREE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	04172026	DES REIMBURSE UNIFORM SHIRT & PANTS	08-5135-4810	DES UNIFORMS		\$99.96
					003416: RUSSELL CRABTREE	\$99.96

003587: BOUND TREE MEDICAL, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	86209375	EMS ADENOSINE & MANOMETER	01-5140-5500	AMBULANCE MED SUPPLIES		\$565.78
6/3/2026	86203327	PEEP BACTERIAL FILTER EMS OXYGEN MASK, CURAPLEX BVM, ENDOTRACHEAL TUBE W/STYLETTE, FACE MASKS, DISPOSABLE URINAL	01-5140-5500	AMBULANCE MED SUPPLIES		\$543.40
					003587: BOUND TREE MEDICAL, LLC	\$1,109.18

003682: DELL MARKETING L.P.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	10875080670	IT PRO WIRELESS ANC HEADSET	01-5091-7390	INFORMATION TECHNOLOGY EQUIPMENT		\$172.49
					003682: DELL MARKETING L.P.	\$172.49

004214: VICKIE L. COX

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-26-26	01-5065-1920	ELECTION OFFICERS		\$135.00
004214: VICKIE L. COX						\$135.00

004217: VICTORIA S. PARTRIDGE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS		\$67.50
004217: VICTORIA S. PARTRIDGE						\$67.50

004220: PHILIP G. DOTSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$240.00
004220: PHILIP G. DOTSON						\$240.00

004669: MIDWEST MOTOR SUPPLY CO., INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	104461425	RD PAINT	02-6105-4310	ROAD MATERIALS		\$231.48
004669: MIDWEST MOTOR SUPPLY CO., INC.						\$231.48

004709: TIBOR GYORFFY (TED)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05142026	ELECTION EARLY VOTING 5-14-26	01-5065-1920	ELECTION OFFICERS		\$67.50
004709: TIBOR GYORFFY (TED)						\$67.50

004944: MARY ANN KINMAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$322.50
004944: MARY ANN KINMAN						\$322.50

005017: DELORES NEWMAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5/14-5/15/26	01-5065-1920	ELECTION OFFICERS		\$195.00
005017: DELORES NEWMAN						\$195.00

005040: THEODORE P. HILL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05192026	ELECTION BOE REP FILL-IN FOR NICK NASH	01-5065-1920	ELECTION OFFICERS		\$300.00
005040: THEODORE P. HILL						\$300.00

005163: TOSHIBA BUSINESS SOLUTIONS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	6850507	SO 5/21-6/20/26 COPIER MAINTENANCE	01-5015-7250	SHERIFF OFFICE EQUIPMENT		\$101.13
005163: TOSHIBA BUSINESS SOLUTIONS						\$101.13

005242: SUPERIOR HOSE & FITTINGS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	00056598	SW QUICK COUPLERS, HYDRAULIC ADAPTER, & ADAPTERS	01-5215-3360	RECYC/SW EQUIP MAINT		\$159.95
005242: SUPERIOR HOSE & FITTINGS						\$159.95

005262: KELLWELL FOODS, INC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	222383	JAIL 2,244 TRAYS SERVED, 102 SACK LUNCHES, & 11 STAFF/VISITORS	03-5101-4250	JAIL FOOD		\$4,787.06
6/3/2026	222278	JAIL 2,300 TRAYS SERVED, 91 SACK LUNCHES, & 3 STAFF/VISITORS	03-5101-4250	JAIL FOOD		\$4,754.49
6/3/2026	222091	JAIL 2,390 TRAYS SERVED, 76 SACK LUNCHES, & 9 STAFF/VISITORS	03-5101-4250	JAIL FOOD		\$4,915.35
005262: KELLWELL FOODS, INC						\$14,456.90

005395: KATHLEEN WEIL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
--------------	------------------	-------------	-----------	---------------------	------	--------

6/3/2026	05262026	ELECTION 2026 PRIMARY ELECTION AUDIT	01-5065-1920	ELECTION OFFICERS	\$300.00
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS	\$72.00

005395: KATHLEEN WEIL **\$372.00**

005400: CHARM -TEX, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	0445459-IN	JAIL INMATE RAZORS & MOP BUCKETS	03-5101-4530	JAIL PRISONER HYGIENE		\$118.90
6/3/2026	0444850-IN	JAIL INMATE SANDALS	03-5101-4650	JAIL PRISONER CLOTHING		\$569.80
6/3/2026	0445463-IN	JAIL INMATE TOOTHBRUSHES, TOOTHPASTE, & DEODERANT	03-5101-4530	JAIL PRISONER HYGIENE		\$533.50

005400: CHARM -TEX, INC. **\$1,222.20**

005421: ULINE, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	208069267	IT TABLE, TABLE CASTERS, ELECTRIC TOP SHELF, TOP SHELF, & LEG OUTLET	01-5091-7390	INFORMATION TECHNOLOGY EQUIPMENT		\$1,053.51

005421: ULINE, INC. **\$1,053.51**

005470: SUSAN BUFFIN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/15- 5/16/26	01-5065-1920	ELECTION OFFICERS		\$204.00

005470: SUSAN BUFFIN **\$204.00**

005523: WOODFORD OIL COMPANY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	260522121421	AC FUEL	01-5205-4290	ANIMAL CONTROL GAS/OIL		\$122.34
6/3/2026	260522121421	DES FUEL	08-5135-4290	DES GAS/OIL		\$115.82
6/3/2026	260522121421	EMS FUEL	01-5140-4290	AMBULANCE GAS/OIL		\$1,181.64
6/3/2026	260522121421	HD FUEL	01-5231-4290	HEALTH DEPT GAS		\$275.68
6/3/2026	260522121421	JAIL FUEL	03-5101-4290	JAIL GAS/OIL		\$276.90
6/3/2026	260522121421	MN FUEL	01-5080-4290	MAINTENANCE GAS/OIL		\$726.35

6/3/2026	260522121421	P&Z FUEL	01-5070-4290	PLANNING & ZONING GAS/OIL	\$105.63
6/3/2026	260522121421	PARKS FUEL	01-5401-4290	PARKS & REC GAS/OIL	\$1,232.28
6/3/2026	260522121421	PVA FUEL	01-5030-4290	PVA GAS/OIL	\$42.41
6/3/2026	SI-37692	RD 55-GALS DIESEL EXHAUST FLUID	02-6105-4290	ROAD GAS/OIL	\$206.80
6/3/2026	26052910245	RD FUEL	02-6105-4290	ROAD GAS/OIL	\$4,048.85
6/3/2026	260522121421	RD FUEL	02-6105-4290	ROAD GAS/OIL	\$417.46
6/3/2026	260522121421	SO FUEL	01-5015-4290	SHERIFF GAS/OIL	\$1,238.48
6/3/2026	SI-37693	SW 55-GALS 15W40 OIL	01-5215-4290	RECYC/SW GAS/OIL	\$657.25
6/3/2026	260522121421	SW FUEL	01-5215-4290	RECYC/SW GAS/OIL	\$962.83

005523: WOODFORD OIL COMPANY \$11,610.72

005589: MMR INVESTMENTS, INC.-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	48073	EMS CABLE	01-5140-5710	AMBULANCE BLDG MAINT		\$12.99
005589: MMR INVESTMENTS, INC.-1						<u>\$12.99</u>

005608: CENTRAL BUSINESS SYSTEMS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	223980	FC 4/20-5/19/26 COPIER MAINTENANCE	01-5025-4450	FISCAL COURT OFFICE SUPPLIES		\$671.97
005608: CENTRAL BUSINESS SYSTEMS, INC.						<u>\$671.97</u>

005626: MATTHEW CROCKETT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$360.00
005626: MATTHEW CROCKETT						<u>\$360.00</u>

005637: WOODFORD COUNTY CLERK

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	39374	SO NOTARY BOND	01-5015-4450	SHERIFF OFFICE SUPPLIES		\$19.00
005637: WOODFORD COUNTY CLERK						<u>\$19.00</u>

005669: SHIRLEY B. WILSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS		\$124.50
005669: SHIRLEY B. WILSON						\$124.50

005682: SMI ACQUISITION, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	42413	CC MONTHLY ACCOUNTING SOFTWARE	01-5010-3180	CO CLERK DATA PROCESSING		\$1,874.00
005682: SMI ACQUISITION, LLC						\$1,874.00

005722: HELEN M. RENTCH

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05142026	ELECTION EARLY VOTING 5-14-26	01-5065-1920	ELECTION OFFICERS		\$82.50
005722: HELEN M. RENTCH						\$82.50

005729: KAREN SUE EMBERTON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-16-26	01-5065-1920	ELECTION OFFICERS		\$127.50
005729: KAREN SUE EMBERTON						\$127.50

005738: LILLIE T. COX

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS		\$90.00
005738: LILLIE T. COX						\$90.00

005751: THE PUBLIC SAFETY STORE, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	251322	EMS UNIFORM SHIRTS	01-5140-4810	AMBULANCE UNIFORMS		\$30.00
6/3/2026	252408	EMS UNIFORM SHIRTS	01-5140-4810	AMBULANCE UNIFORMS		\$45.00
005751: THE PUBLIC SAFETY STORE, LLC						\$75.00

005785: CORNELIA T. ETHINGTON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
--------------	------------------	-------------	-----------	---------------------	------	--------

6/3/2026	05162026	ELECTION EARLY VOTING 5/15-5/16/26	01-5065-1920	ELECTION OFFICERS		\$255.00
005785: CORNELIA T. ETHINGTON						\$255.00

005787: DAVID R. BROWN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5/14-5/15/26	01-5065-1920	ELECTION OFFICERS		\$187.50
005787: DAVID R. BROWN						\$187.50

005789: MAURICE BAKKE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-16-26	01-5065-1920	ELECTION OFFICERS		\$52.50
005789: MAURICE BAKKE						\$52.50

005791: MARIAN C. STOPHER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-14-26 & 5-16-26	01-5065-1920	ELECTION OFFICERS		\$195.00
005791: MARIAN C. STOPHER						\$195.00

005807: LINDA DUNN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-16-26	01-5065-1920	ELECTION OFFICERS		\$63.00
005807: LINDA DUNN						\$63.00

005869: HUGHES CANDY & TOBACCO, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	20565	JAIL PAPER TOWELS & TRASH BAGS	03-5101-4110	JAIL CUSTODIAL SUPPLIES		\$287.94
005869: HUGHES CANDY & TOBACCO, INC.						\$287.94

005889: A-SOLUTIONS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	67553	SO 3-30 GAL BOXES PRESCRIPTION DISPOSAL SERVICE	01-5015-4450	SHERIFF OFFICE SUPPLIES		\$195.00

005889: A-SOLUTIONS, INC. \$195.00

005934: LISA ANN DURBIN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$312.00
						<u>\$312.00</u>

005934: LISA ANN DURBIN \$312.00

005957: CAUDILL HILL VENTURES, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	12398627	RD RELAYS & SOLENOID	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$141.69
						<u>\$141.69</u>

005957: CAUDILL HILL VENTURES, LLC \$141.69

005982: AIRGAS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	9172340232	EMS MEDICAL OXYGEN	01-5140-5500	AMBULANCE MED SUPPLIES		\$261.39
						<u>\$261.39</u>

005982: AIRGAS, INC. \$261.39

006010: ROUTT'S HEATING AND AIR, LLC-1

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	10077	IT 2-TON MINI SPLIT SYSTEM & INSTALLATION IN SERVER ROOM	01-5091-7390	INFORMATION TECHNOLOGY EQUIPMENT		\$8,200.00
						<u>\$8,200.00</u>

006010: ROUTT'S HEATING AND AIR, LLC-1 \$8,200.00

006035: WISEWAY, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	S3874305.001	ANNEX 2X2 LED DIMMABLE FLAT PANELS	01-5086-5710	ANNEX REPAIRS		\$118.12
6/3/2026	S3726311.001	PARKS CREDIT BREAKERS, GROUNDING BAR KIT, RECEPTACLES, GFCI, STRAPS, COUPLINGS, TERMINAL ADAPTERS,	01-5085-5710	OFF-SITE REPAIRS/MAINTENANCE		(\$475.40)
6/3/2026	S3868364.001	RD COPPER REELS, PVC ELBOW, ADAPTERS, PVC CONDUIT, STEEL CONDUIT, & HUBS	02-6103-3340	ROAD BLDG MAINT & REPAIR		\$991.06
6/3/2026	S3845055.001	RD CREDIT CONDUIT SEALING FITTINGS	02-6103-3340	ROAD BLDG MAINT & REPAIR		(\$173.80)
6/3/2026	S3931683.001	SW 2-70AMP CLASS RK5 250V FUSES	01-5215-3360	RECYC/SW EQUIP MAINT		\$75.14

6/3/2026	S3937337.001	SW 6-70AMP CLASS RK5 250V FUSES	01-5215-3360	RECYC/SW EQUIP MAINT		\$225.42
6/3/2026	S3937358.001	SW GROUNDING PIGTAILS & GROUNDING SCREWS	01-5215-3360	RECYC/SW EQUIP MAINT		\$10.25
006035: WISEWAY, INC.						\$770.79

006050: EMILY CLAY SMITH

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14- 5/16/26	01-5065-1920	ELECTION OFFICERS		\$180.00
006050: EMILY CLAY SMITH						\$180.00

006056: LYNN JOHNSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14- 5/16/26	01-5065-1920	ELECTION OFFICERS		\$339.00
006056: LYNN JOHNSON						\$339.00

006089: WEX BANK CORPORATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	112911630	EMS FUEL	01-5140-4290	AMBULANCE GAS/OIL		\$1,617.07
6/3/2026	112911630	SO FUEL	01-5015-4290	SHERIFF GAS/OIL		\$485.61
006089: WEX BANK CORPORATION						\$2,102.68

006095: JOANN MUIR

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05262026	ELECTION 2026 PRIMARY ELECTION AUDIT	01-5065-1920	ELECTION OFFICERS		\$300.00
006095: JOANN MUIR						\$300.00

006142: PERFECTION GROUP, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	SV2047636	CT REPAIRED LEAK IN SERVER ROOM	01-5080-5710	MAINT. CTHOUSE RENEWAL REPAIRS		\$4,447.79
006142: PERFECTION GROUP, INC.						\$4,447.79

006187: LORRAINE E. GARKOVICH (LORI)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
--------------	------------------	-------------	-----------	---------------------	------	--------

6/3/2026	05162026	ELECTION EARLY VOTING 5/15-5/16/26	01-5065-1920	ELECTION OFFICERS		\$127.50
				006187: LORRAINE E. GARKOVICH (LORI)		\$127.50

006216: A & M CONSULTANTS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	2026-172	FC TRAINING: LB	01-9100-5690	TRAINING/CONFERENCES		\$130.00
				006216: A & M CONSULTANTS, LLC		\$130.00

006242: MWM CONSULTING, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	822	ED 6/2026 SERVICES	01-5075-3090	ECONOMIC DEVELOPMENT		\$1,955.00
				006242: MWM CONSULTING, LLC		\$1,955.00

006256: STATE INDUSTRIAL PRODUCTS CORPORATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	904202280	EMS DREAM CLEAN & DRUM PUMP	01-5140-3400	AMBULANCE VEHICLE REPAIRS		\$223.00
				006256: STATE INDUSTRIAL PRODUCTS CORPORATION		\$223.00

006257: QUADIANT, INC.-2

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	62927987	CC 5/11-6/10/26 POSTAGE METER LEASE	01-5010-3380	CO CLERK EQUIPMENT REPAIR		\$149.57
				006257: QUADIANT, INC.-2		\$149.57

006289: KENTUCKY STATE TREASURER-37

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	55120018	EMS 5/2026 MEDICAID ASSESSMENT FEE	01-5140-9020	MEDICAID ASSESSMENT FEE		\$4,739.00
				006289: KENTUCKY STATE TREASURER-37		\$4,739.00

006302: VERSAILLES PRINTING, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	26-0319	FC FOAMBOARD FOR LIBERTY TREE PLANTING AT THE JACK JOUETT HOUSE	01-5425-4460	CELEBRATION/FESTIVAL PROGRAMS EQUIPMENT & SUPPLIES		\$55.00
				006302: VERSAILLES PRINTING, LLC		\$55.00

006432: DARLENE KING

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$399.00
6/3/2026	05192026	ELECTION SECURITY CHECK-IN OF EQUIPMENT ON 5-19-26	01-5065-1920	ELECTION OFFICERS		\$37.50
006432: DARLENE KING						\$436.50

006434: NICOLA BURKETT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-16	01-5065-1920	ELECTION OFFICERS		\$60.00
006434: NICOLA BURKETT						\$60.00

006435: MANDY SMITH

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$262.50
006435: MANDY SMITH						\$262.50

006442: KAYE LUCKETT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS		\$127.50
006442: KAYE LUCKETT						\$127.50

006443: NICOLA GRADY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-16-26	01-5065-1920	ELECTION OFFICERS		\$60.00
006443: NICOLA GRADY						\$60.00

006444: ODP BUSINESS SOLUTIONS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	468682871001	SW TAPE & TRASH BAGS	01-5215-4450	RECYC/SW OFFICE SUPPLIES		\$84.99
006444: ODP BUSINESS SOLUTIONS, LLC						\$84.99

006503: PENN CARE, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	M166980.02	EMS EPINEPHRINE	01-5140-5500	AMBULANCE MED SUPPLIES		\$182.29
6/3/2026	M166980.01	EMS SUPRAGLOTTIC AIRWAYS	01-5140-5500	AMBULANCE MED SUPPLIES		\$129.00
006503: PENN CARE, INC.						\$311.29

006633: W. CRAIG ALMQUIST

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS		\$64.50
006633: W. CRAIG ALMQUIST						\$64.50

006642: STEPHANIE DEAHL

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-16-26	01-5065-1920	ELECTION OFFICERS		\$60.00
006642: STEPHANIE DEAHL						\$60.00

006644: LAURA FIELDS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/15-5/16/26	01-5065-1920	ELECTION OFFICERS		\$132.00
006644: LAURA FIELDS						\$132.00

006647: HSI EMERGENCY CARE SOLUTIONS, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	2496560	EMS CPR/AED & 1ST AID DIGITAL CERTIFICATION CARDS	01-5140-5740	AMBULANCE TRAINING		\$269.40
006647: HSI EMERGENCY CARE SOLUTIONS, INC.						\$269.40

006688: KENNETH ROLLINS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-14-26 & 5-16-26	01-5065-1920	ELECTION OFFICERS		\$127.50
006688: KENNETH ROLLINS						\$127.50

006689: JANE MARIE WATTS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS		\$127.50
006689: JANE MARIE WATTS						\$127.50

006691: CHRISTIE BROWN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05142026	ELECTION EARLY VOTING 5-14-26	01-5065-1920	ELECTION OFFICERS		\$60.00
006691: CHRISTIE BROWN						\$60.00

006702: LESLIE MILLER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5/15-5/16/26	01-5065-1920	ELECTION OFFICERS		\$142.50
006702: LESLIE MILLER						\$142.50

006740: XEROX CORPORATION

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	COK9111E26	JE 4/2026 COPIER MAINTENANCE	01-5001-4450	JUDGE/EX OFFICE SUPPLIES		\$76.01
006740: XEROX CORPORATION						\$76.01

006750: MASTER MEDICAL EQUIPMENT, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	3121611	ANNEX AED	01-5086-5710	ANNEX REPAIRS		\$870.00
6/3/2026	3121611	CT AED	01-5080-5710	MAINT. CTHOUSE RENEWAL		\$465.00
6/3/2026	3121611	GC AED	01-5082-5710	REPAIRS CO CLERK SATELLITE OFFICE		\$870.00
6/3/2026	3121611	JH AED	01-5435-5880	RENEWAL REPAIRS JOUETT HOUSE MAINT		\$870.00
6/3/2026	3121611	PARKS STADIUM PRESS BOX AED	01-5085-5710	EQUIP/REPAIRS OFF-SITE		\$920.00
6/3/2026	3121611	SC AED	01-5085-5710	REPAIRS/MAINTENANCE OFF-SITE		\$870.00
006750: MASTER MEDICAL EQUIPMENT, LLC						\$4,865.00

006777: SERENA ORDWAY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
--------------	------------------	-------------	-----------	---------------------	------	--------

6/3/2026	05142026	ELECTION EARLY VOTING 5-14-26	01-5065-1920	ELECTION OFFICERS		\$120.00
006777: SERENA ORDWAY						\$120.00

006792: MCCOY CONSTRUCTION & FORESTRY, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	2686079	RD LAMP & MORRORS	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$1,063.67
006792: MCCOY CONSTRUCTION & FORESTRY, INC.						\$1,063.67

006839: RAYMOND PAPKA

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$330.00
006839: RAYMOND PAPKA						\$330.00

006840: CHRISTOPHER C. COOK

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$256.50
006840: CHRISTOPHER C. COOK						\$256.50

006847: LINDA MARTIN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/15-5/16/26	01-5065-1920	ELECTION OFFICERS		\$127.50
006847: LINDA MARTIN						\$127.50

006877: CIVICPLUS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	374181	IT 7/1/26-6/30/27 CIVIC ENGAGE CENTRAL	01-5091-3180	INFORMATION TECHNOLOGY DATA PROCESSING SERVICES		\$4,247.93
6/3/2026	374181	IT 7/1/26-6/30/27 HOSTING & SECURITY	01-5091-3180	INFORMATION TECHNOLOGY DATA PROCESSING SERVICES		\$1,309.77
6/3/2026	374181	IT 7/1/26-6/30/27 SSL MANAGEMENT - CP PROVIDED ONLY 1 PER DOMAIN	01-5091-3180	INFORMATION TECHNOLOGY DATA PROCESSING SERVICES		\$98.12
6/3/2026	374181	IT PARTIAL PREMIUM IMPLEMENTATION & CONTENT DEVELOPMENT	01-5091-3180	INFORMATION TECHNOLOGY DATA PROCESSING SERVICES		\$4,878.31

6/3/2026	374181	IT TRAINING	01-5091-3180	INFORMATION TECHNOLOGY DATA PROCESSING SERVICES		\$750.00
006877: CIVICPLUS, LLC						\$11,284.13

006879: UNITED DIRECT SOLUTIONS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	325094- WOODFORD	ELECTION 4/2026 WEEKLY POST CARDS	01-5065-4460	ELECTION MATERIAL SUPPLIES		\$178.99
006879: UNITED DIRECT SOLUTIONS, LLC						\$178.99

006920: EUGENIE ANN GRAF

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05142026	ELECTION EARLY VOTING 5-14-26	01-5065-1920	ELECTION OFFICERS		\$67.50
006920: EUGENIE ANN GRAF						\$67.50

006923: HOPE ELLIOTT

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-16-26	01-5065-1920	ELECTION OFFICERS		\$60.00
006923: HOPE ELLIOTT						\$60.00

006924: HEATHER LACEFIELD

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05142026	ELECTION EARLY VOTING 5-14-26	01-5065-1920	ELECTION OFFICERS		\$75.00
006924: HEATHER LACEFIELD						\$75.00

006927: THERESE MEINERS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14- 5/16/26	01-5065-1920	ELECTION OFFICERS		\$247.50
006927: THERESE MEINERS						\$247.50

006930: DOROTHY JANE PICTOR

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/15- 5/16/26	01-5065-1920	ELECTION OFFICERS		\$195.00

006930: DOROTHY JANE PICTOR \$195.00

006931: NANCY POPE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$378.00
						<u>\$378.00</u>

006931: NANCY POPE \$378.00

006933: LINDA SCHAEFER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$382.50
						<u>\$382.50</u>

006933: LINDA SCHAEFER \$382.50

006936: DONNA J. VILE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS		\$127.50
						<u>\$127.50</u>

006936: DONNA J. VILE \$127.50

006941: BEVERLY BOND

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-14-26 & 5-16-26	01-5065-1920	ELECTION OFFICERS		\$132.00
						<u>\$132.00</u>

006941: BEVERLY BOND \$132.00

006943: MARCELLA L. JOHNSON

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-16-26	01-5065-1920	ELECTION OFFICERS		\$42.00
						<u>\$42.00</u>

006943: MARCELLA L. JOHNSON \$42.00

007112: PERISTYLE, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	31495	TA REFUND OCC TAX YEAR	01-5040-5670	TREAS/TAX ADM REFUNDS		\$7,263.58
						<u>\$7,263.58</u>

007112: PERISTYLE, LLC \$7,263.58

007119: IRON HORSE HARDWARE, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	11993	ELECTION GORILLA TAPE	01-5065-4460	ELECTION MATERIAL SUPPLIES		\$56.97
6/3/2026	13036	EMS FOD MOLD KILLER, GROUND RECEPTACLE, & RECEPTACLE WALLPLATE	01-5140-5710	AMBULANCE BLDG MAINT		\$14.97
6/3/2026	12950	EMS FOD SCREWS, WALLBOARD ANC KIT, SCREW & ANCHOR, & STP LDR STL	01-5140-5710	AMBULANCE BLDG MAINT		\$156.96
6/3/2026	11762	EMS NOZZLE	01-5140-5710	AMBULANCE BLDG MAINT		\$18.99
6/3/2026	12005	FC FUEL BUTANE, U-POST, & SLEDGE	01-5425-4460	CELEBRATION/FESTIVAL PROGRAMS EQUIPMENT & SUPPLIES		\$56.96
6/3/2026	13024	RD FLEX SEAL SPRAY	02-6105-4310	ROAD MATERIALS		\$19.99
007119: IRON HORSE HARDWARE, LLC						\$324.84

007135: JAMES DURBIN TINSLEY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026		JH 5/2026 SERVICES	01-5435-1060	JOEY HOUSE SITE EXECUTIVE DIRECTOR SALARY		\$3,550.00
007135: JAMES DURBIN TINSLEY						\$3,550.00

007138: ALYSSA CUMMING

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$135.00
007138: ALYSSA CUMMING						\$135.00

007139: ELIZABETH "BETSY OR BETTY" MISHEFF

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$202.50
007139: ELIZABETH "BETSY OR BETTY" MISHEFF						\$202.50

007140: DIANE MELLO

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/15-5/16/26	01-5065-1920	ELECTION OFFICERS		\$135.00
007140: DIANE MELLO						\$135.00

007141: JUDY HORN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS		\$67.50
007141: JUDY HORN						\$67.50

007142: LILLIAN BLAND

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05142026	ELECTION EARLY VOTING 5-14-26	01-5065-1920	ELECTION OFFICERS		\$60.00
007142: LILLIAN BLAND						\$60.00

007143: LISA WATKINS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-14-26 & 5-16-26	01-5065-1920	ELECTION OFFICERS		\$193.50
007143: LISA WATKINS						\$193.50

007145: ALYSSA GULLERY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5/14- 5/15/26	01-5065-1920	ELECTION OFFICERS		\$135.00
007145: ALYSSA GULLERY						\$135.00

007146: DAN ROSENBERG

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-14-26 & 5-16-26	01-5065-1920	ELECTION OFFICERS		\$180.00
007146: DAN ROSENBERG						\$180.00

007147: JOEL MILLER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS		\$63.00
007147: JOEL MILLER						\$63.00

007148: KENZIE DAVIS

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5/14-5/15/26	01-5065-1920	ELECTION OFFICERS		\$120.00
					007148: KENZIE DAVIS	\$120.00

007149: MELISSA MIRACLE

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5-16-26	01-5065-1920	ELECTION OFFICERS		\$67.50
					007149: MELISSA MIRACLE	\$67.50

007150: SUSAN DUNCAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/15-5/16/26	01-5065-1920	ELECTION OFFICERS		\$187.50
					007150: SUSAN DUNCAN	\$187.50

007151: TERRY MILLER

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05152026	ELECTION EARLY VOTING 5-15-26	01-5065-1920	ELECTION OFFICERS		\$63.00
					007151: TERRY MILLER	\$63.00

007152: VADONNA JONES

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05162026	ELECTION EARLY VOTING 5/14-5/16/26	01-5065-1920	ELECTION OFFICERS		\$334.50
					007152: VADONNA JONES	\$334.50

007153: JOHN WES MORGAN

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	05142026	ELECTION EARLY VOTING 5-14-26	01-5065-1920	ELECTION OFFICERS		\$67.50
					007153: JOHN WES MORGAN	\$67.50

007154: WHITE DOG TRADING & STORAGE, LLC (1099-G)

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
--------------	------------------	-------------	-----------	---------------------	------	--------

6/3/2026	35024	TA REFUND OCC TAX YEAR 2023	01-5040-5670	TREAS/TAX ADM REFUNDS		\$5,439.00
007154: WHITE DOG TRADING & STORAGE, LLC (1099-G)						\$5,439.00

007155: G & W CONSTRUCTION COMPANY, INC.

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	1276	MILLVILLE WATERLINE PROJECT INSTALLATION OF WATER MAINS -	07-5220-7430	MILLVILLE WATER LINE PROJECT		\$240,795.55
6/3/2026	1277	PAY REO #1 MILLVILLE WATERLINE PROJECT INSTALLATION OF WATER MAINS -	07-5220-7430	MILLVILLE WATER LINE PROJECT		\$84,490.15
6/3/2026	1278	PAY REO #2 MILLVILLE WATERLINE PROJECT INSTALLATION OF WATER MAINS - PAY REO #3	07-5220-7430	MILLVILLE WATER LINE PROJECT		\$27,020.30
007155: G & W CONSTRUCTION COMPANY, INC.						\$352,306.00

007156: PETVET CARE CENTERS, LLC

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	101134	AC K-9 MEDICAL	01-5205-5490	ANIMAL CONTROL MEDICAL SERVICES		\$72.55
007156: PETVET CARE CENTERS, LLC						\$72.55

03441B: KENTUCKY STATE TREASURER-31

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	20709	EMS DESK	01-5140-7090	AMBULANCE FURNITURE & FIXTURES		\$850.00
03441B: KENTUCKY STATE TREASURER-31						\$850.00

03518A: GENUINE PARTS COMPANY

Invoice Date	Vendor Invoice #	Description	Account #	Account Description	PO #	Amount
6/3/2026	253685	EMS BEAM WIPER BLADES	01-5140-3400	AMBULANCE VEHICLE REPAIRS		\$31.18
6/3/2026	253900	RD BRAKE FLUID	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$9.00
6/3/2026	253736	RD STARTER MOTOR & CORE DEPOSIT	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$215.58
6/3/2026	253361	RD WINDOW SWITCH	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$48.63
6/3/2026	253826	RD WINDSHIEL WASHER FLUID	02-6105-3360	ROAD MACH/EQUIP REPAIRS		\$13.47
03518A: GENUINE PARTS COMPANY						\$317.86

Grand Total	\$728,454.53
--------------------	---------------------

TRANSFERS

6-9-2026

EXPENDITURES:

FROM: 01-9200-9990	GENERAL RESERVE FOR TRANSFER	\$	33,617.40
TO: 01-5001-1780	JE HR Overtime	\$	352.49
TO: 01-5010-1780	CC Overtime	\$	524.40
TO: 01-5010-5730	CC Telephone	\$	9.15
TO: 01-5015-4450	SO Supplies	\$	291.04
TO: 01-5020-2020	CR Retirement	\$	1,008.01
TO: 01-5025-3020	FC Advertising	\$	640.80
TO: 01-5025-5730	FC Telephone	\$	374.80
TO: 01-5080-1780	MN Overtime	\$	2,555.36
TO: 01-5080-5780	CT Utilities	\$	391.02
TO: 01-5105-7510	POLICE Capital Projects & Equipment	\$	655.39
TO: 01-5135-1780	Overtime - 1/24-1/26/26 Snow/Ice Storm Event	\$	1,116.71
	Social Security - 1/24-1/26/26 Snow/Ice Storm		
TO: 01-5135-2010	Event	\$	85.42
TO: 01-5231-4290	HD Gas	\$	275.68
TO: 01-5310-5480	Opioid Task Force	\$	2,310.00
	Celebrations/Festival Programs Equipment &		
TO: 01-5425-4460	Supplies	\$	111.96
TO: 01-9100-2030	GIS Health/Life/Dental	\$	2,400.00
TO: 01-9100-5210	County Insurance - KACo All Lines Fund	\$	649.97
TO: 01-9400-2030	General Health/Life/Dental	\$	9,001.94
TO:		\$	-
TO: 01-9300-9990	General Reserve for Transfer to Other Funds	\$	863.26
TO: 01-9300-9990	General Reserve for Transfer to Other Funds	\$	10,000.00
	GENERAL RESERVE FOR TRANSFER		
FROM: 01-9300-9990	TO OTHER FUNDS	\$	863.26
TO: 02-9200-9990	RD Reserve for Transfer	\$	863.26
	RD RESERVE FOR TRANSFER		
FROM: 02-9200-9990	RD RESERVE FOR TRANSFER	\$	863.26
TO: 02-6103-3340	RD Bldg Maintenance & Repair	\$	863.26
	GENERAL RESERVE FOR TRANSFER		
FROM: 01-9300-9990	TO OTHER FUNDS	\$	10,000.00
TO: 02-9200-9990	RD Reserve for Transfer	\$	10,000.00
	RD RESERVE FOR TRANSFER		
FROM: 02-9200-9990	RD RESERVE FOR TRANSFER	\$	10,000.00
TO: 02-6105-1780	RD Overtime	\$	10,000.00

Date 6/4/2026

FROM: 01-5020-5760	CR Travel	\$	117.74
TO: 01-5020-5780	CR Utilities	\$	117.74
FROM: 01-5040-3180	TR/TA DATA PROCESSING SERVICE	\$	650.13
TO: 01-5040-1780	TR/TA Overtime	\$	650.13
FROM: 01-5040-3180	TR/TA DATA PROCESSING SERVICE	\$	2,000.00
TO: 01-5040-3150	Payroll Services	\$	2,000.00
FROM: 01-5091-7390	IT EQUIPMENT	\$	11,284.13
TO: 01-5091-3180	IT Data Processing Services	\$	11,284.13
FROM: 01-5140-1410	EMS SALARIES	\$	18,110.16
TO: 01-5140-1780	EMS Overtime	\$	18,110.16
FROM: 01-5140-5760	EMS TRAVEL	\$	1,681.86
TO: 01-5140-5500	EMS Medical Supplies	\$	1,681.86
FROM: 01-5205-1020	AC SALARIES	\$	1,525.55
TO: 01-5205-1780	AC Overtime	\$	1,525.55
FROM: 01-5215-2090	SW WORKERS COMP	\$	2,337.92
TO: 01-5215-1780	SW Overtime	\$	2,337.92
FROM: 01-5215-2090	SW WORKERS COMP	\$	567.09
TO: 01-5215-3360	SW Equipment Maintenance	\$	567.09
FROM: 01-5215-2090	SW WORKERS COMP	\$	1,620.08
TO: 01-5215-4290	SW Gas/Oil	\$	1,620.08
FROM: 01-5215-2090	SW WORKERS COMP	\$	367.12
TO: 01-5215-5780	SW Utilities	\$	367.12
FROM: 01-5215-2090	SW WORKERS COMP	\$	72.12
TO: 01-5215-5860	SW Building Maintenance	\$	72.12
FROM: 01-5435-2030	JH HEALTH/LIFE/DENTAL	\$	189.12
TO: 01-5435-5780	JH Utilities	\$	189.12
FROM: 01-5435-4060	JH BLDG MAINT/SUPPLIES	\$	492.80
TO: 01-5435-5880	JH Maint Equip/Repairs	\$	492.80

	RD OPERATIONS SUPERVISOR		
FROM: 02-6103-1070	SALARY	\$	6,019.72
TO: 02-6103-1020	RD Supervisor Salary	\$	6,019.72
FROM: 02-6105-4310	RD MATERIALS	\$	1,492.04
TO: 02-6105-3360	RD Mach/Equipment Repairs	\$	1,492.04
FROM: 02-6105-4310	RD MATERIALS	\$	1,020.00
	RD Paynes Depot Bridge Project Engineering		
TO: 02-8003-3230	Services	\$	1,020.00
FROM: 03-5101-3340	JAIL BUILDING REPAIR	\$	577.00
TO: 03-5101-3360	JAIL Equipment Repairs	\$	577.00
FROM: 30-9200-9990	FLOOD RESERVE FOR TRANSFER	\$	1,674.39
	DES Deputy Salary/Part-Time - 4/1-4/8/25		
TO: 30-5135-1030	Flood Event	\$	1,674.39
FROM: 30-9200-9990	FLOOD RESERVE FOR TRANSFER	\$	41.57
TO: 30-5135-2010	DES Social Security - 4/1-4/8/25 Flood Event	\$	41.57
	SHERIFF ASSET FORFEITURE		
FROM: 75-9200-9990	RESERVE FOR TRANSFER	\$	6,597.10
TO: 75-5015-4810	SHERIFF Asset Forfeiture Uniforms	\$	6,597.10
	CC PERMANENT STORAGE FEES		
FROM: 76-9200-9990	RESERVE FOR TRANSFER	\$	3,347.61
	CC Permanent Storage Fees		
TO: 76-5010-4460	Supplies/Equipment	\$	3,347.61



Stephen R. Hunter
Planning Director

VERSAILLES-MIDWAY-WOODFORD COUNTY
PLANNING COMMISSION

Joshua Stevens
Building Official

Kim O'Reel
Office Manager

103 S. Main St., Room 204
Versailles, KY 40383
Telephone: 859-873-8611
<https://www.woodfordplanning.org>

May 21, 2026

Honorable James Kay, Judge Executive
and Members of the Woodford Fiscal Court
103 S. Main St. – Room 200
Versailles, KY 40383

RE: Zoning Map Amendment and General Development Plan – Lutoff Equestrian LLC – 2108
Huntertown Rd – RR/RF to A-1

Dear Judge Kay:

On Thursday, May 14, 2026 the Versailles-Midway-Woodford County Planning and Zoning Commission made a recommendation regarding the above referenced Zoning Map Amendment. The motion was entered into the record as follows:

Motion was made by Ms. Isberg, as seconded by Mr. Wells to approve Application 2026-020 - Lutoff Equestrian LLC – Zoning Map Amendment with condition upon General Development Plan and that it is consistent with the adopted Goals and Objectives of the Comprehensive Plan to rezone a property on a tract of land containing 43.419 acres located at 2108 Huntertown Road, Versailles KY. The requested zone change is from Rural Residential (RR) / Residual Farmland (RF) to Agricultural (A-1). No further discussion. Motion carried with nine (9) aye votes.

Attached hereto is a copy of the application, exhibits and all supporting documents, including a copy of the draft minutes. The Commission hereby submits this information to the Woodford Fiscal Court with the recommendation that this request for a Zoning Map Amendment be approved.

Sincerely,

A handwritten signature in blue ink that reads "Kim O'Reel".

Kim O'Reel
Office Manager

EXHIBITS

Liftoff Equestrian LLC

2108 Huntertown Rd

43.419 acres

RR (Rural Residential)/RF (Residual Farmland) to A-1 (Agriculture)

- A. Zone Change Application
- B. General Development Plan – Staff mark-ups
- C. Notice to Woodford Sun (Steve emailed)
- D. Copies of Notification Letters to Neighbors – April 30, 2026
- E. Zone Change Sign – Photo
- F. P&Z Meeting Agenda – May 14, 2026
- G. Staff Report
- H. P&Z Meeting Minutes (DRAFT) – May 14, 2026

VERSAILLES-MIDWAY-WOODFORD COUNTY PLANNING COMMISSION
APPLICATION FOR ZONING MAP AMENDMENT



Application Number: 2026-020 Pre-Application Meeting Date: 3-2-2026
Date Application Filed: 4/16/26 Public Hearing Meeting Date: 5/14/26

APPLICANT(S) INFORMATION

1) APPLICANT(S) NAME(S): Justin Watts

Names of Officers, Directors, Shareholders or Members (If Applicable):

Mailing Address: 2108 Huntertown Road Phone Number: _____
Versailles, Ky 40383 Cell Number: 859-230-4931
E-Mail Address: _____

2) PROPERTY OWNER(S) NAME(S): ~~Justin Watts~~ (Liftoff Equestrian LLC)

Mailing Address: 2108 Huntertown Rd Phone Number: 859-230-4931
Versailles Ky 40383 Cell Number: _____
E-Mail Address: _____

PLEASE USE ADDITIONAL PAGES IF NEEDED

3) APPLICANT(S) ATTORNEY: _____
Name of Law Firm: _____
Phone Number: _____ Cell Number: _____
E-Mail Address: _____

PROPERTY INFORMATION

Property Address: 2108 Huntertown Rd.
PVA Parcel Number: 42-0000-0091-00
Acreage: 43.4
Current Zoning: RR/Res

EXHIBIT

A

ZONING MAP AMENDMENT REQUEST

Please describe, in detail, the proposed use and desired zoning district request of the property being considered:

RR + RF to A-1 w/cup to Allow the use of a
STR on the property.
SA

PROPOSED ZONE CHANGE CONDITIONS

Please provide a list of all proposed conditions for the subject property:

See Dev Plan

FINDINGS REQUIRED FOR ZONING MAP AMENDMENT

In order for the Planning Commission to make a recommendation for a zoning map amendment, it must make findings of fact in support of its recommendation. Please provide a detailed explanation as to:

- How the proposed zoning map amendment is in agreement with the 2018 Comprehensive Plan, including compliance with the adopted applicable Land Use District Map;
- Why the original zoning classification of the property in question is inappropriate or improper; or
- What major economic, physical or social changes, if any, have occurred in the vicinity of the property in question that were not anticipated by the Comprehensive Plan and which have substantially altered the basic character of the area, which make the proposed amendment to the Official Zoning Map appropriate. This explanation shall contain a list of such specific changes, a description as to how said changes were not anticipated by the comprehensive plan, a description as to how said changes have altered the basic character of the area and a description as to how said changes make the proposed amendment to the official zoning map appropriate.

Please check (✓) one of the above findings of fact and cite specific evidence to address such finding in the space provided below. Please attach additional sheets if more space is needed.

APPLICATION CHECKLIST

- A completed and signed Application
- An exhibit prepared by a licensed surveyor depicting the various portion(s) of the property to be included in the proposed zoning map amendment (Please include: two (2) - 18" x 24" copies and two (2) - 11" x 17" copies)
- Adjacent Property Owners Form
- Water/Sewer/ Floodplain Verification Letter(s)
- Filing and Recording Fees
- Proposed Zone Change Conditions, signed and notarized
- Concept Plan, or Preliminary Site Plan (Please include: two (2) - 11" x 17" copies)
- Traffic Impact Study, if required
- Geologic Analysis (Phase I), if required

APPLICANT'S CERTIFICATION

I do hereby certify that, to the best of my knowledge and belief, all application materials have been submitted and that the information they contain is true and correct. Please attach additional signature pages if needed.

Signature of Applicant(s) and Property Owner(s):

1) Justin W. Watts 20260416
Justin W. Watts Date:
(please print name and title)

2) _____ Date:
(please print name and title)

The foregoing signatures constitute all of the owners of the affected property necessary to convey fee title, their attorney, or their legally constituted attorney-in-fact. If the signature is of an attorney, then such signature is certification that the attorney represents each and every owner of the affected property. Please use additional signature pages, if needed.

REQUIRED FILING FEES MUST BE PAID BEFORE ANY APPLICATION WILL BE ACCEPTED

Application Fee: 345-
Land Use Certificate Fee: 50-
Date Fees Received: 4/16/26

Submit Application to:
Versailles-Midway-Woodford County Planning Commission
103 South Main Street, Suite 204
Versailles, KY 40383
859.873.8611
www.woodfordplanning.org

VERSAILLES-MIDWAY-WOODFORD COUNTY PLANNING COMMISSION
PUBLIC HEARING NOTICE

Public Hearing Notice for May 14, 2026, at 6:30PM, Woodford County Courthouse, 103 S Main St, Versailles KY:

1. Lutoff Equestrian LLC have filed an application to rezone a property on a tract of land containing 43.419ac located at 2108 Huntertown Rd, Versailles KY. The requested zone change is from RR / RF to A-1.
2. Lutoff Equestrian LLC have filed a Conditional Use Permit Application on a tract of land containing 43.419ac located at 2108 Huntertown Rd, Versailles KY. The Applicant proposes the operation of a Short Term Rental Facility.
3. Versailles Baptist Church Inc have filed an application to rezone property on tracts of land containing 3.420ac located at 125, 205, 207, 215 & 239 E Green St and 222 N Locust St, Versailles KY. The requested zone change is from R-4 to B-2.

Applications and Plans are available for review at the Planning Commission Office, 103 S Main St, Suite 204, Versailles KY (859) 873-8611 www.planning.woodfordcountyky.org

****Please run the above Public Hearing Notice (one time), on May 7, 2026**

EXHIBIT





Stephen R. Hunter
Planning Director

VERSAILLES-MIDWAY-WOODFORD COUNTY
PLANNING COMMISSION

Joshua Stevens
Building Official

Kim O'Reel
Office Manager

103 S. Main St., Room 204
Versailles, KY 40383
Telephone: 859-873-8611
<https://www.woodfordplanning.org>

April 30, 2026

FORT CHRISTOPHER'S KENTUCKY LLC
P O BOX 911
VERSAILLES, KY 40383-

Dear Property Owner:

On Thursday, May 14, 2026 the Versailles-Midway-Woodford County Planning and Zoning Commission will hold a public hearing in the 2nd Floor Courtroom of the Woodford County Courthouse, Versailles, at 6:30 p.m., or shortly thereafter, to consider a zone change request as follows:

Zoning Map Amendment and General Development Plan – Lutoff Equestrian LLC (Justin & Ashley Watts) – 2108 Huntertown Rd – RR/RF (Rural Residential/Residual Farmland) Districts to A-1 (Agriculture) District

Conditional Use Permit - Lutoff Equestrian LLC (Justin & Ashley Watts) – 2108 Huntertown Rd – to operate a Short term rental establishment.

This notice is provided to you pursuant to KRS 100.212 (2). The application and supporting information are available for your review in Room 204 of the Courthouse. Should you have any questions concerning this notice, do not hesitate to contact me at 873-8611.

Sincerely,

A handwritten signature in black ink that reads "Kim O'Reel".

Kim O'Reel
Office Manager

Attachment

EXHIBIT

D



Stephen R. Hunter
Planning Director

**VERSAILLES-MIDWAY-WOODFORD COUNTY
PLANNING COMMISSION**

Joshua Stevens
Building Official

Kim O'Reel
Office Manager

103 S. Main St., Room 204
Versailles, KY 40383
Telephone: 859-873-8611
<https://www.woodfordplanning.org>

April 30, 2026

DERBY LANE LLC
2358 HUNTERTOWN ROAD
VERSAILLES, KY 40383

Dear Property Owner:

On Thursday, May 14, 2026 the Versailles-Midway-Woodford County Planning and Zoning Commission will hold a public hearing in the 2nd Floor Courtroom of the Woodford County Courthouse, Versailles, at 6:30 p.m., or shortly thereafter, to consider a zone change request as follows:

**Zoning Map Amendment and General Development Plan – Lutoff Equestrian LLC
(Justin & Ashley Watts) – 2108 Huntertown Rd – RR/RF (Rural
Residential/Residual Farmland) Districts to A-1 (Agriculture) District**

**Conditional Use Permit - Lutoff Equestrian LLC (Justin & Ashley Watts) – 2108
Huntertown Rd – to operate a Short term rental establishment.**

This notice is provided to you pursuant to KRS 100.212 (2). The application and supporting information are available for your review in Room 204 of the Courthouse. Should you have any questions concerning this notice, do not hesitate to contact me at 873-8611.

Sincerely,

A handwritten signature in black ink that reads "Kim O'Reel".

Kim O'Reel
Office Manager

Attachment



Stephen R. Hunter
Planning Director

VERSAILLES-MIDWAY-WOODFORD COUNTY
PLANNING COMMISSION

Joshua Stevens
Building Official

Kim O'Reel
Office Manager

103 S. Main St., Room 204
Versailles, KY 40383
Telephone: 859-873-8611
<https://www.woodfordplanning.org>

April 30, 2026

HAGGIN IV LOUIS LEE - TRUSTEE -
ALMA H HAGGIN CHILDREN'S TRUST
P O BOX 1023
VERSAILLES, KY 40383-5023

Dear Property Owner:

On Thursday, May 14, 2026 the Versailles-Midway-Woodford County Planning and Zoning Commission will hold a public hearing in the 2nd Floor Courtroom of the Woodford County Courthouse, Versailles, at 6:30 p.m., or shortly thereafter, to consider a zone change request as follows:

**Zoning Map Amendment and General Development Plan – Lutoff Equestrian LLC
(Justin & Ashley Watts) – 2108 Huntertown Rd – RR/RF (Rural
Residential/Residual Farmland) Districts to A-1 (Agriculture) District**

**Conditional Use Permit - Lutoff Equestrian LLC (Justin & Ashley Watts) – 2108
Huntertown Rd – to operate a Short term rental establishment.**

This notice is provided to you pursuant to KRS 100.212 (2). The application and supporting information are available for your review in Room 204 of the Courthouse. Should you have any questions concerning this notice, do not hesitate to contact me at 873-8611.

Sincerely,

A handwritten signature in black ink that reads "Kim O'Reel".

Kim O'Reel
Office Manager

Attachment



Stephen R. Hunter
Planning Director

**VERSAILLES-MIDWAY-WOODFORD COUNTY
PLANNING COMMISSION**

Joshua Stevens
Building Official

Kim O'Reel
Office Manager

103 S. Main St., Room 204
Versailles, KY 40383
Telephone: 859-873-8611
<https://www.woodfordplanning.org>

April 30, 2026

OLSON JANET K
2042 HUNTERTOWN RD
VERSAILLES, KY 40383

Dear Property Owner:

On Thursday, May 14, 2026 the Versailles-Midway-Woodford County Planning and Zoning Commission will hold a public hearing in the 2nd Floor Courtroom of the Woodford County Courthouse, Versailles, at 6:30 p.m., or shortly thereafter, to consider a zone change request as follows:

**Zoning Map Amendment and General Development Plan – Lutoff Equestrian LLC
(Justin & Ashley Watts) – 2108 Huntertown Rd – RR/RF (Rural
Residential/Residual Farmland) Districts to A-1 (Agriculture) District**

**Conditional Use Permit - Lutoff Equestrian LLC (Justin & Ashley Watts) – 2108
Huntertown Rd – to operate a Short term rental establishment.**

This notice is provided to you pursuant to KRS 100.212 (2). The application and supporting information are available for your review in Room 204 of the Courthouse. Should you have any questions concerning this notice, do not hesitate to contact me at 873-8611.

Sincerely,

A handwritten signature in black ink that reads "Kim O'Reel".

Kim O'Reel
Office Manager

Attachment



Stephen R. Hunter
Planning Director

VERSAILLES-MIDWAY-WOODFORD COUNTY
PLANNING COMMISSION

Joshua Stevens
Building Official

Kim O'Reel
Office Manager

103 S. Main St., Room 204
Versailles, KY 40383
Telephone: 859-873-8611
<https://www.woodfordplanning.org>

April 30, 2026

LIFTOFF EQUESTRIAN LLC
2108 HUNTERTOWN ROAD
VERSAILLES, KY 40383-

Dear Property Owner:

On Thursday, May 14, 2026 the Versailles-Midway-Woodford County Planning and Zoning Commission will hold a public hearing in the 2nd Floor Courtroom of the Woodford County Courthouse, Versailles, at 6:30 p.m., or shortly thereafter, to consider a zone change request as follows:

**Zoning Map Amendment and General Development Plan – Lutoff Equestrian LLC
(Justin & Ashley Watts) – 2108 Huntertown Rd – RR/RF (Rural
Residential/Residual Farmland) Districts to A-1 (Agriculture) District**

**Conditional Use Permit - Lutoff Equestrian LLC (Justin & Ashley Watts) – 2108
Huntertown Rd – to operate a Short term rental establishment.**

This notice is provided to you pursuant to KRS 100.212 (2). The application and supporting information are available for your review in Room 204 of the Courthouse. Should you have any questions concerning this notice, do not hesitate to contact me at 873-8611.

Sincerely,

A handwritten signature in black ink that reads "Kim O'Reel".

Kim O'Reel
Office Manager

Attachment



Stephen R. Hunter
Planning Director

**VERSAILLES-MIDWAY-WOODFORD COUNTY
PLANNING COMMISSION**

Joshua Stevens
Building Official

Kim O'Reel
Office Manager

103 S. Main St., Room 204
Versailles, KY 40383
Telephone: 859-873-8611
<https://www.woodfordplanning.org>

April 30, 2026

MCDONALD RONALD -TRUST-
& CAROLYN MCDONALD
2600 HUNTERTOWN RD
VERSAILLES, KY 40383

Dear Property Owner:

On Thursday, May 14, 2026 the Versailles-Midway-Woodford County Planning and Zoning Commission will hold a public hearing in the 2nd Floor Courtroom of the Woodford County Courthouse, Versailles, at 6:30 p.m., or shortly thereafter, to consider a zone change request as follows:

Zoning Map Amendment and General Development Plan – Liftoff Equestrian LLC (Justin & Ashley Watts) – 2108 Huntertown Rd – RR/RF (Rural Residential/Residual Farmland) Districts to A-1 (Agriculture) District

Conditional Use Permit - Liftoff Equestrian LLC (Justin & Ashley Watts) – 2108 Huntertown Rd – to operate a Short term rental establishment.

This notice is provided to you pursuant to KRS 100.212 (2). The application and supporting information are available for your review in Room 204 of the Courthouse. Should you have any questions concerning this notice, do not hesitate to contact me at 873-8611.

Sincerely,

Kim O'Reel
Office Manager

Attachment



EXHIBIT

E

AGENDA
VERSAILLES-MIDWAY-WOODFORD COUNTY PLANNING COMMISSION
REGULAR MEETING
WOODFORD COUNTY COURTHOUSE
MAY 14, 2026
6:30 PM

LIVESTREAM LINK
Planning Commission YouTube Media Channel

A. PLEDGE OF ALLEGIANCE

B. ROLL CALL

C. APPROVAL OF MINUTES - April 9, 2026

D. NON-PUBLIC HEARING ITEMS

1. Antony & Natalee Bays have applied for an approval of a Subdivision (Minor Plat) on a tract of land containing 0.456 acres located at 341 N Winter Street, Midway, KY. The property is zoned Medium Density Residential (R-3).
2. Bogdan Svintozelsky has applied for an approval of a Subdivision (Minor Plat) on tracts of land containing 0.456 acres located at 4750 Fords Mill Road, Versailles, KY. The property is zoned Agricultural (A-1) and Two-Family Residential (R-2).

E. PUBLIC HEARING ITEMS

1. Liftoff Equestrian LLC have filed an application to rezone a property on a tract of land containing 43.419 acres located at 2108 Huntertown Road, Versailles KY. The requested zone change is from Rural Residential (RR) / Residual Farmland (RF) to Agricultural (A-1).
2. Liftoff Equestrian LLC have filed a Conditional Use Permit Application on a tract of land containing 43.419 acres located at 2108 Huntertown Road, Versailles KY. The Applicant proposes the operation of a Short Term Rental Facility.
3. Versailles Baptist Church Inc have filed an application to rezone property on tracts of land containing 3.420 acres located at 125, 205, 207, 215 & 239 E Green Street and 222 N Locust Street, Versailles KY. The requested zone change is from High Density Residential (R-4) to Central Business (B-2).

*Public Hearing Comments are limited To Five (5) Minutes per Speaker. Written Comments may be submitted to Planning Commission prior to or at the Public Hearing.

F. OTHER BUSINESS ITEMS

1. Bill Pay List - May 2026
2. Finance/Budget Report - April 2026
3. Construction Sureties Report
4. Announcements

G. ADJOURN

NEXT SCHEDULED REGULAR MEETING JUNE 11, 2026

EXHIBIT

F

VERSAILLES-MIDWAY-WOODFORD COUNTY PLANNING COMMISSION
ZONE CHANGE & CONDITIONAL USE PERMIT STAFF REPORT

Application Filing Date: April 16, 2026

Public Hearing Date: May 14, 2026

Description of Request: The applicant is proposing to rezone a tract of land containing 43.419 acres, located at 2108 Huntertown Road, Versailles KY, from Rural Residential (RR)/Residual Farmland (RF) to Agricultural (A-1). The Applicant is concurrently requesting a Conditional Use Permit to operate a Short Term Rental Establishment in an existing structure.

Applicant:
Liftoff Equestrian LLC
2108 Huntertown Road
Versailles, KY 40383

Property Owner:
Liftoff Equestrian LLC
2108 Huntertown Road
Versailles, KY 40383

Location of Property: 2108 Huntertown Road Current Zoning: Rural Residential (RR)

PVA Parcel #: 42-0000-009-00 Proposed Zoning: Agricultural (A-1)

Property Size: 43.419 Acres Existing Land Use: Residential/Agriculture

Existing Land Use of the Surrounding Area:
The surrounding area is comprised mostly of agriculture and single-family uses.

Land Use District Designation: The property is located within the **Rural District**. The Rural District consists of all land outside the Urban Service Areas, Small Community District, Agricultural/Equine Preserve District and Kentucky River District. The use of the lands in this rural district should be primarily reserved for agricultural operations, open space, agricultural tourism activities, and limited low-density residential including in-family conveyances in order to support Woodford County's agricultural economy, rural landscape, and rural cultural heritage.

- Application Review:
- Comprehensive Plan Compliance
 - Existing Zoning Inappropriate
 - Major Changes (economic, physical, or social)
 - General Development Plan

- Additional Documentation Required:
- Traffic Impact Study
 - Environmental Assessment
 - Landscape Plan
 - Conditional Use Permit



COMPREHENSIVE PLAN REVIEW

Selected Goals and Objectives from Chapter One of the Woodford County Comprehensive Plan state the following:

GENERAL PROCESS GOAL: Ensure that the processes and activities of the Versailles-Midway-Woodford County Planning and Zoning Commission occur in a fair and efficient manner and that the Commission will recognize that property owners have the right to enjoy the lawful use of their property in pursuit of their own best interests, both social and economic, yet recognize also that the ownership of property confers responsibilities. Use of private property should not interfere with the health or safety of neighboring property owners or occupants or deny neighboring property owners those same inherent rights. The Versailles-Midway-Woodford County Planning Commission's Statement of Goals and Objectives serves as a guide for the physical development and economic and social well-being of the community. The Commission creates processes that balance the public and private interests through the implementation of processes that are fair and efficient.

OBJECTIVES:

- Encourage citizen input from divergent interests within the community.
- Allow adequate time for concerned citizens to address the Commission within the spectrum of public hearings.

TRANSPORTATION GOAL: To provide the citizens of Woodford County with a well-planned and coordinated system of major thoroughfares, neighborhood streets and non-motorized trails that are safe, cost effective, and adequate for their surroundings.

OBJECTIVES:

- Promote and encourage projects to minimize through traffic on main streets and narrow residential streets including but not limited to alternate routes.

GENERAL LAND DEVELOPMENT GOAL: Provide for the proper organization of land use to ensure: an increasingly safe, healthy and convenient environment for the residents of the County, and; adequate land in appropriate locations for all land uses by utilizing the Land Use Districts (ie: Future Land Use Map) to guide daily decision-making regarding land uses and development proposals in order to minimize the adverse impacts of developments.

OBJECTIVES:

- Encourage future land development to be located in centralized compacted patterns and ensure the highest and best possible usage of land by utilizing the Land Use Districts (ie: Future Land Use Map) to guide land uses and development proposals.
- Strive to provide a balance between recreational, tourist, unique natural areas, cultural attractions, and any development that might harm the surrounding physical environment near such attractions.

NATURAL RESOURCE CONSERVATION GOAL: To encourage and promote the conservation and protection of Woodford County's natural resources such as agricultural, scenic, cultural, archaeological, geological, and biological sites.

- Support strong functional small communities through planning and land use regulations, designed to encourage the stability of existing rural settlements.

AGRICULTURAL USE GOAL: To protect and promote the county's agricultural economy and character.

OBJECTIVES:

- To provide sufficient agricultural land so as to protect the County's agricultural economic base and productivity potential.
- Protect agricultural land from urbanization and incompatible land uses in order to provide adequate resources for all agricultural production.
- Conserve the unique elements of the County's agrarian character, such as the horse farms, in order to promote tourism and its related economic benefit.

- Preserve the integrity of the area zoned agricultural in the county by requiring that residential, commercial and industrial development shall only occur in areas appropriately zoned or designated by the Comprehensive Plan.

TOURISM GOAL: To promote and support the economic growth of tourism in Woodford County by connecting local tourism-related businesses and activities with customers, vendors, and one another.

OBJECTIVES:

- To encourage the increase of Woodford County's share of the Bluegrass area's tourist dollars.
- To encourage the development of tourism-related businesses including but not limited to the bourbon industry, wine production, and the railroad.
- To encourage cooperation among the various local interests that serve as attractions for visitors, i.e. hotels, motels, restaurants, museums, bed and breakfast houses and short term rentals.
- To support and encourage the preservation of historic sites, archaeological sites, unique scenic areas, and horse farms that attract the traveling public.

Additionally, the Woodford County Comprehensive Plan states the following in Chapter V:

Chapter Five of the Comprehensive Plan states the following: Area Wide Development Policies. The following development policies apply to all development within the community. They apply equally to development occurring in areas heretofore undeveloped and infill development proposals. These policies are generally applicable across planning areas and are listed separately in this section so that they need not be repeated in the descriptions or criteria and policies applicable specifically to those areas.

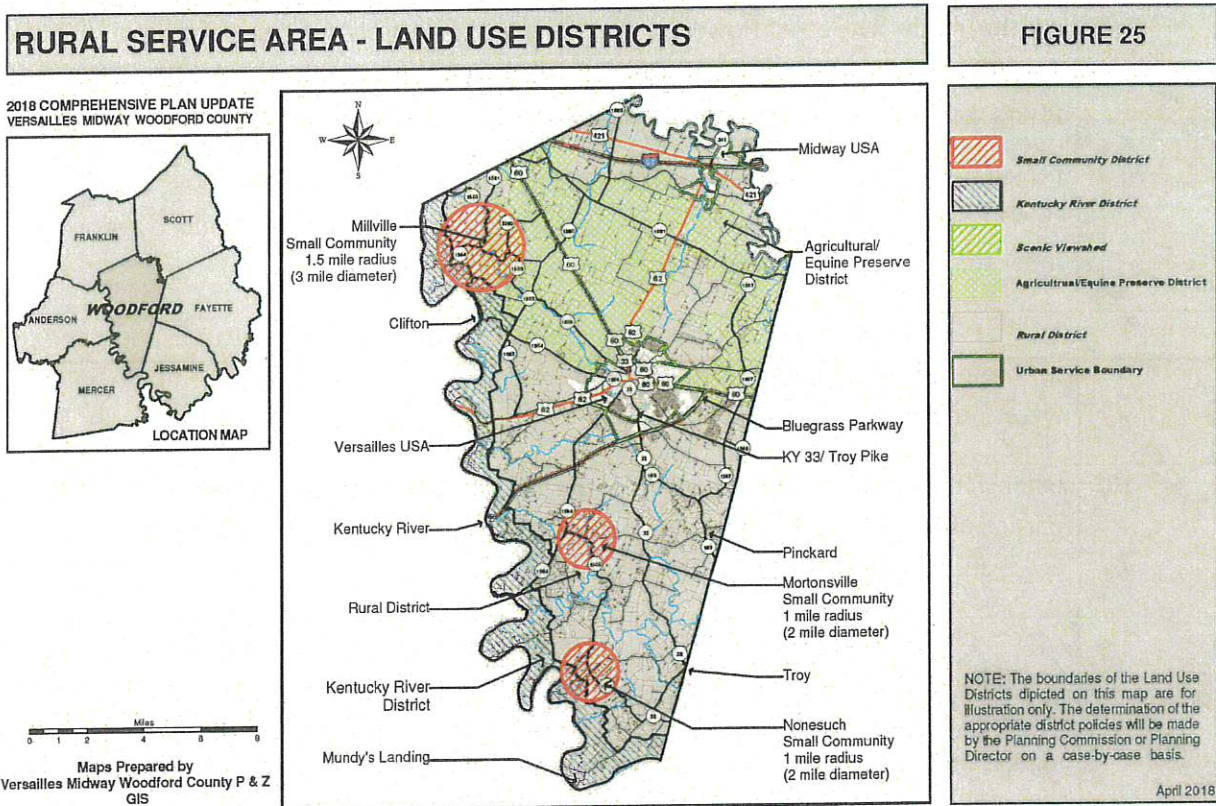
Policy #	Area Wide Policy Description
1.	New development and redevelopment within the 100-year floodplain is discouraged. Any necessary development within the 100-year floodplain should incorporate mitigation measures that minimize its impact on the floodplain and protect the development from flood damage.
2.	Areas proposed for development should be assessed for the presence of sinkholes. Where sinkholes are found, development, although not discouraged, should incorporate appropriate measures so as to minimize the impact on ground water and to avoid structural instability.

3.	Development should occur in areas where there is existing infrastructure and public services or where they are easily provided in order to minimize public costs associated with those services.
4.	Reuse and redevelopment of existing parcels and structures, versus development of vacant parcels, is encouraged. Such projects, when involving appropriate uses and densities, should require minimal review.
5.	Except as otherwise provided, the size and scale of all development and redevelopment should reflect and be complimentary to the character and style of surrounding developed areas.
6.	Developers should incorporate where possible and practicable the protection of all natural resources into their development proposals to create unique additions to the community while protecting the natural environment. These natural resources include but are not limited to questionable soil types, wetlands, floodplains and steep slopes.
7.	All areas designated for development are understood to be appropriate for recommended use types and densities at any time assuming infrastructure and required services are available or will be made available. However, development proposals for areas adjacent to previously developed areas are considered to be particularly suitable and as such are encouraged. Such projects, when involving appropriate uses and densities, should require minimal review.
8.	Except in the Small Community areas and approved Rural Residential areas, new development should occur only in areas where sanitary sewers are available from public agencies and can meet the additional demand as determined by those agencies.
9.	New development should occur only where there is adequate public water supply and pressure for fire protection services, the finding of adequacy based on data from and the opinion of the water provider.
10.	Extensions of utility service will be the responsibility of developers with public agency participation possible where utility service extensions are needed and desired to serve larger areas and are appropriate future expansions of the utility.
11.	Access points along major arterials from new developments should be minimized to the extent possible. New developments should be interconnected with existing developed areas and allow for interconnection with adjacent undeveloped areas in order to provide alternative means of ingress and egress as well as to allow efficient means of providing public services.

COMPREHENSIVE PLAN LAND USE DISTRICTS

The Rural District. The Rural District consists of all land outside the Urban Service Areas, Small Community District, Agricultural/Equine Preserve District and Kentucky River Environs District. It contains a diverse set of uses, ranging from rural residential cluster subdivisions to farms to crossroads communities such as Troy. The compatible integration of human activities within the rural setting is the focus of this District, and it is clearly intended that the rural character of these lands be preserved.

Many of these rural areas are undeveloped due to the lack of public services or have other site constraints. These areas provide many important benefits to the landowner and community such as agriculture, water filtration, flood protection, and wildlife habitats. The use of the lands in this rural district should be primarily reserved for agricultural operations, open space, agricultural tourism activities, and limited low-density residential including in-family conveyances in order to support Woodford County's agricultural economy, rural landscape, and rural cultural heritage.



Rural District - General Development Policies/Guidelines Checklist

Policy #	General Development Policy/Guideline Description
1.	Agricultural lands and operations should be encouraged by the use of various land use techniques including but not limited to conservation easements and right to farm regulations and limited residential clustering.
2.	Agricultural tourism related land uses should only be permitted as an accessory land use to a principal use that is agricultural related. Lands approved for an agricultural tourism related use should remain in the same ownership as the principal use.
3.	Proposed driveways to State and County roads should be coordinated with the appropriate local and state road departments to maximize site distance while minimizing the impact to the corridor.
4.	Rural residential clusters and small community developments should be designed to minimize the need for cut and fill operations that would significantly alter the natural topography and drainage patterns of the site.
5.	The relationship of dwellings, farm accessory structures, country roads and open space is a primary element defining rural character. When new dwellings and accessory structures associated with rural residential development are proposed, the siting of such structures should be accomplished in a manner that preserves or enhances long views and vistas, complements existing structures, and does not adversely impact existing agricultural operations of adjoining property owners.
6.	Entrances to farms and dwellings from country roads represent opportunities for identification and can be an important rural design element. Farm and rural property owners should be encouraged to use these opportunities for identification in a way that would complement the rural character of Woodford County and add interest to the countryside as viewed from country roads.
7.	On-site sanitary sewer systems associated with eco-tourism activities or rural development should be reviewed by the Health Department to ensure an appropriate placement of the system with regard to steep slope areas, rock outcroppings and potential sinkholes, and groundwater conditions.
8.	Site and building lighting for proposed uses should be reviewed in order to determine that off-site impacts are minimized.

Rural District - Infrastructure Policies Checklist

Policy #	Infrastructure Policies Description
1.	All development shall be served by a public water provider and should maintain adequate water pressure as specified by applicable water district.
2.	All development shall not incorporate sidewalks.
3.	The Planning Commission should utilize then current level of service (LOS) information for affected thoroughfares to help determine the extent of desired street connectivity between adjoining land uses. Where the LOS is determined to be "D", "E", or "F", the Planning Commission should place a greater emphasis on the need for multiple connections, particularly to alternate thoroughfares. If the proposal creates and or retains a LOS "E" or "F" the Planning Commission and legislative bodies should not approve the proposal. Careful consideration should be given to location of access points given issues with narrow roadways, terrain and farm traffic.
4.	Storm water runoff should be managed using techniques reflecting the state of the art at the time of development with due consideration given to safety in a mixed use primarily residential environment. Storm water runoff should be managed using techniques reflecting the state of the art at the time of development with due consideration given to the environment and farming operations.
5.	Where sanitary sewers are not available, development should occur with onsite sewage disposal systems approved by the appropriate public agency.

ZONE CHANGE & GENERAL DEVELOPMENT PLAN REVIEW

Article IV of the Zoning Ordinance, Section 409.3 - Application Requirements. Application for amendment of the Official Zoning Map shall be filed with the Planning Commission in accordance with this section and shall contain the following:

- A. **Demonstration of Appropriateness.** Any application for amendment to the Official Zoning Map shall be submitted with a written detailed explanation as to the following:
1. How the proposed map amendment would conform to the Comprehensive Plan;
 2. Why the original zoning classification of the property in question was inappropriate or improper;

3. What major economic, physical or social changes, if any, have occurred in the vicinity of the property in question that were not anticipated by the Comprehensive Plan and which have substantially altered the basic character of the area, which make the proposed amendment to the Official Zoning Map appropriate.
- B. **Development Plan.** As a condition to the granting of any amendment to the Official Zoning Map, the Planning Commission is authorized to require the submission of a Development Plan. The Development Plan shall be filed in accordance with the provisions and requirements of Sec. 410, Development Plans. Where agreed upon, this Development Plan shall be followed and shall be binding on all parties. A Development Plan may be either a General Development Plan or a Site Development Plan or both as specified by Section 410.
- C. **Traffic Impact Study.** Any development requiring the submission of a Traffic Impact Study shall illustrate the effect of the proposed project on the surrounding roadways and intersections. Such effect shall be measured against the existing level of service standard and circulation patterns for the roadways affected by the proposed development's impact. Any project which proposes:
1. Greater than 50,000 square feet of non-residential space; or,
 2. Greater than 50 residential units; or,
 3. Any other use generating 500 or more average daily trips, shall be required to submit a Traffic Impact Study.

Exceptions to this requirement may be approved after consultation between the applicant, the Planning Commission and affected agencies (City or County and/or KYTC). The applicant must provide documentation, in writing, from all affected agencies, exempting their particular development from the TIS requirement.

- D. **Other Concurrent Applications.** Applications for Variances, and/ or Conditional Use Permits may be filed concurrently with the application for Official Zoning Map Amendment on the same property to be considered by the Planning Commission for a map amendment.

Article IV of the Zoning Ordinance, Section 410.1 - Purpose and Intent of Development Plan Review:

- A. The Development Plan is a review procedure whereby the Planning Commission may determine the character and objectives of the proposed development in order to ascertain the following:
1. Impact the development will have on capacity of community facilities and services.
 2. Impact the development will have on the character of the neighborhood.

3. Impact the development will have on the neighborhood and community.
- B. The General Development Plan is intended to demonstrate to the Planning Commission the character and objectives of the proposed development in adequate detail for the Planning Commission to evaluate the proposed development and to determine what shall be binding on the use and development of the property in question.
 - C. A Site Development Plan is intended to contain specific plans for developing the property in question including implementation of the conditions of an approved General Development Plan.
 - D. A Development Plan is intended as a review of the proposed project site as a whole, especially where multiple zoning districts are proposed.
 - E. All references herein to the filing and approval of an initial Development Plan shall include all amendments thereto.

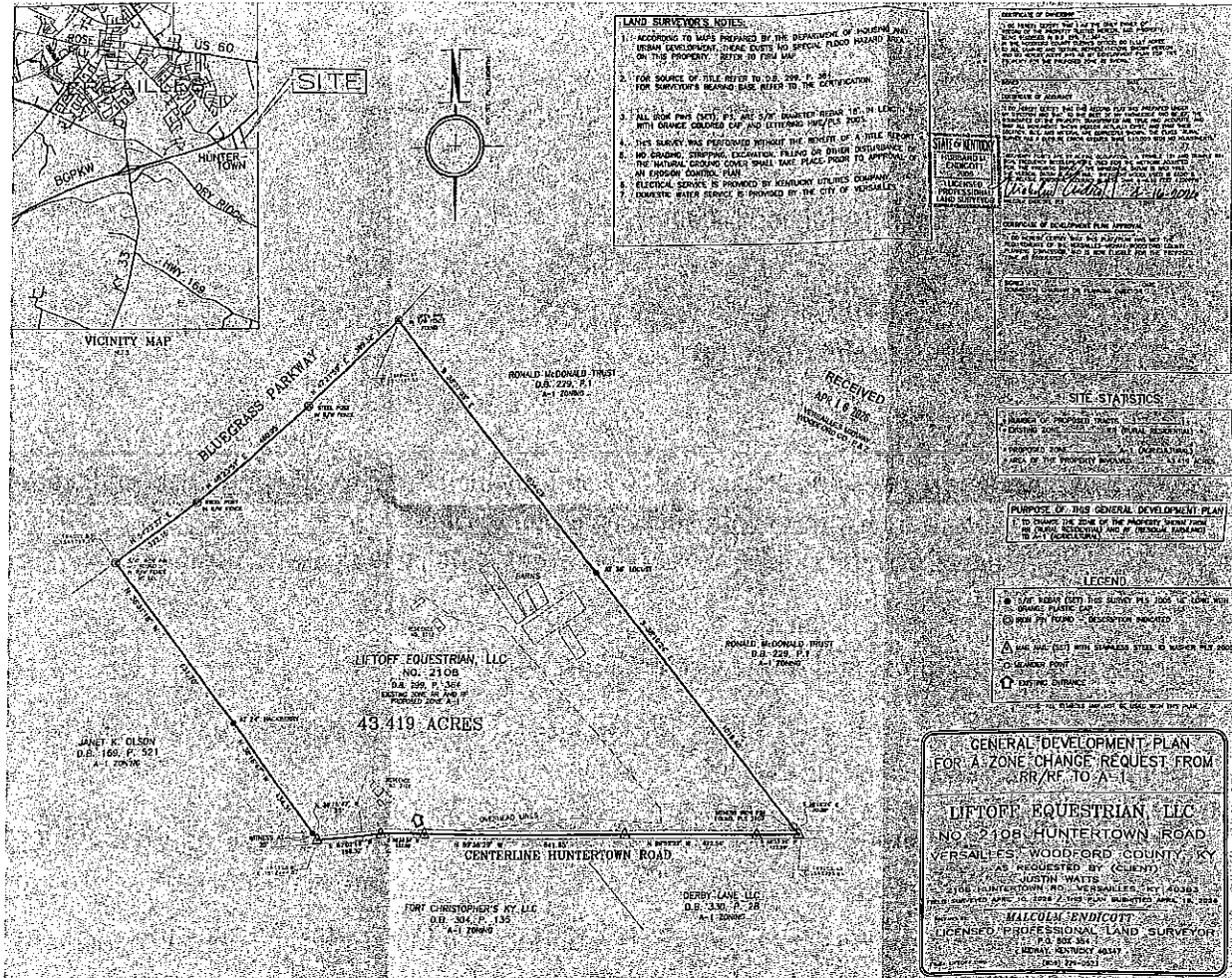
Article IV of the Zoning Ordinance, Section 410.2 - General Development Plan Required

- A. A General Development Plan shall be filed with the application for an amendment to the Official Zoning Map in a form recordable in the Woodford County Courthouse.
- B. Where large parcels of land are proposed for various zoning districts or for differing standards, each parcel may have separate General Development Plan for separate tract.

Article IV of the Zoning Ordinance, Section 410.3 - Elements of a General Development Plan.
"Development Plan" means written and/ or graphic material for the provision of a development, including any or all of the following:

- A. Location and bulk of buildings and other structures,
- B. Intensity of use,
- C. Density of development,
- D. Streets, ways, access points, and parking facilities,
- E. Signs,
- F. Drainage of surface water,
- G. A plan for screening or buffering,
- H. Utilities,
- I. Existing manmade and natural conditions, and
- J. All other conditions agreed to by the applicant.

The applicants have submitted the following **General Development Plan** to satisfy the Application Requirements listed above:



ZONING ORDINANCE REFERENCES

The provisions of the Zoning Ordinance from which this Zoning Map Amendment and Conditional Use Permit is being requested is referenced in **Article VII, Section 701** and **Article V, Section 507**.

701 AGRICULTURAL (A-1)

701.1 Intent - This zone is established to preserve the rural character of the agricultural service area by promoting agriculture and related uses, and by discouraging all forms of urban development except for a limited amount of conditional uses.

701.2 Principal Uses

- A. Agriculture Uses (KRS 100.111 & Article II, Section 201)
- B. Riding Stables, and Fishing Lakes
- C. Public parks, playgrounds, public or privately owned golf courses, forests and conservation areas
- D. Single Family Detached Dwellings
- E. Tourist Destinations
- F. Greenhouses and Nurseries

701.3 Accessory Uses

- A. Accessory uses and structures customarily incidental to any principal use located on the same lot therewith such as agricultural structures, tenant homes, private garages, private stables or parking areas, not including any business, trade or industry.
- B. Home Offices and Home Occupations.
- C. Office of a resident physician, architect, or similar professional person when located within this dwelling.
- D. Roadside stand offering for sale agricultural products produced in Woodford County.
- E. On-farm markets in existing or new on-farm buildings offering for sale agricultural products produced in Woodford County or value-added products made from agricultural or other natural resource products primarily from Kentucky.

701.4 Conditional Uses

- A. Airport, cemeteries, art or antique shops, quarries and gravel pits, and horse sales.
- B. Schools for academic instruction.
- C. Public buildings and properties.
- D. Commercial golf and driving ranges on a temporary and revocable certificate provided adjacent areas are predominantly undeveloped.
- E. Garbage or refuse disposal by City or County.
- F. Animal Hospitals & Clinics.

- G. Research Facilities.
- H. Sportsmen Farms and Kennels.
- I. Agritourism Uses (KRS 247.801), (based on findings and recommendations from the Agricultural Advisory Review Committee).
- J. Bed and Breakfast Home, Bed and Breakfast Inn, and Bed and Breakfast Farmstay Establishments.
- K. Short Term Rental Establishments: Hosted Home-Sharing and Dedicated Short Term Rental Establishments.
- L. Churches
- M. Plant Nursery
- N. Tourist Destination Expanded

701.5 Prohibited Uses - All uses other than those listed as principal, accessory, or conditional uses or substantially similar to principal, accessory, or conditional uses shall be prohibited.

701.6 Lot, Yard and Height Requirements

- Minimum Lot Size 30 acres
- Minimum ROW Frontage 150 feet
- Minimum Width at Building Line 200 feet
- Minimum Front Yard 80 feet
- Minimum Each Side Yard 25 feet
- Minimum Rear Yard 50 feet
- Maximum Height of Building 1-1/2 stories or 35 feet

507 Overnight Accommodations

507.1 Characteristics: Dwelling units arranged for short-term stays of less than 30 days for rent or lease.

507.2 Accessory Uses: Accessory uses may include pools and other recreational facilities, gift shops, limited storage, laundry facilities, offices, meeting facilities comprising less than 25 percent of the total gross floor area, offices, and business centers.

507.3 Examples: Examples include Hotels, Motels, Inns, Extended Stay Facilities, Bed and Breakfast Establishments, Short Term Rental Establishments, Recreational Vehicle Parks and Camps/Campgrounds.

507.4.B Specific Use Standards - Short Term Rentals

- Short Term Rental establishments shall be required to meet Fire and Building codes. Short Term Rental establishments shall be in compliance with all other applicable state and local laws, including the Woodford County District Health Department Rules and Regulations;
- Hosted Home-Sharing Short Term Rental establishments: Each room or suite to be rented shall be designed and intended to accommodate no more than two adults and accompanying children;
- Dedicated Short Term Rental establishments: Each room or suite within the dwelling unit to be rented shall be designed and intended to accommodate no more than two adults and accompanying children;
- Each room, suite or home shall be rented for no longer than 30 days;
- The use shall not adversely affect the uses permitted in the area and in the immediate neighborhood by excessive traffic generation, noise and light;
- One parking space shall be required for each guest room or suite available for rent. All off-street guest parking areas shall be screened with landscaping when adjacent to single family uses;
- Signs are prohibited for Short Term Rental establishments located in the A1, A-2, A-4, CO-1, R-2, R-3, R-4 and P-1 zoning districts;
- Short Term Rental establishments owner, owner's agent, or lessee shall be present at any Agritourism or Commercial events occurring in or at the establishment;
- In the Unincorporated area of Woodford County - Short Term Rental Establishments are not permitted in the RR, R1, R-2 and R-3 zoning districts. A Conditional Use Permit is required in the A1, A-2, A-4 and the CO-1 zoning districts prior to commencement of the Short Term Rental business. Short Term Rental Establishments shall be limited to the following number of guest rooms/suites: Hosted Home-Sharing, Maximum five (5) guest rooms/suites and Dedicated Short Term Rental establishments, maximum eight (8) guest rooms/suites;
- In the Unincorporated area of Woodford County prior to the filing of a Conditional Use Permit, any proposed Dedicated Short Term Rental Establishments shall submit an application to the Agricultural Advisory Review Committee for review and comment. The Agricultural Advisory Review Committee shall make a

recommendation to the Board of Adjustments based on findings and recommendations that the proposed Dedicated Short Term Rental Establishments is of the same general character as the surrounding properties or will contribute to keeping a Woodford County farm active as an agricultural enterprise, an agritourism enterprise or a tourist designation;

- The Board of Adjustments (*Planning Commission when reviewing a CUP concurrently with a Zone Change Request*), in considering approval of required Conditional Use Permit, shall make a finding that the number of rooms granted shall not have adverse effect on surrounding properties. In addition, the Board of Adjustment shall take into consideration the number of Short Term Rental Establishments, if any, within the general neighborhood of the property being considered for such use; and
- Short Term Rental Establishments shall be required when obtaining a Conditional Use Permit to list as part of the application any planned additional Commercial activities such as meetings, seminars, tea/ garden parties, weddings, receptions, festivals, concerts or Agritourism uses. Any Short Term Rental Establishment seeking a Conditional Use Permit in an unincorporated area of Woodford County that include any planned additional commercial activities must submit an application to the Agricultural Advisory Review Committee for review and comment on the planned commercial activities prior to the Board of Adjustment review.

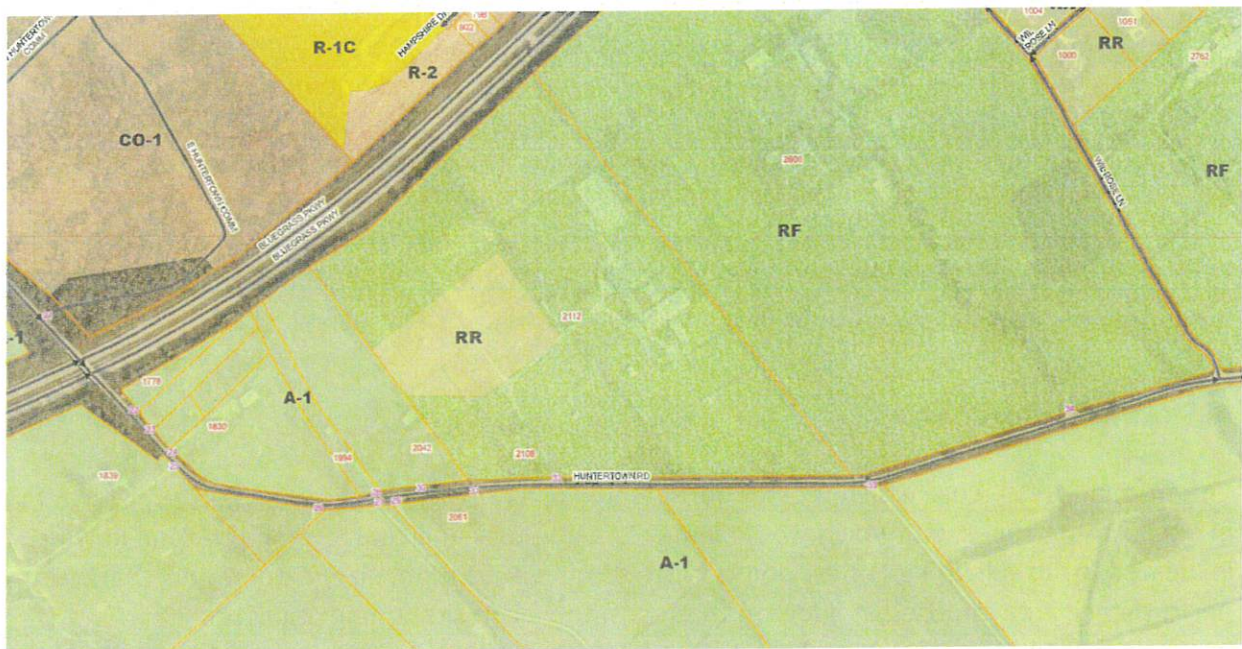
ARTICLE II - Defined Terms

Conditional Uses - A use which is essential or would promote the public health, safety, or welfare in one or more zones, but which would impair the integrity and character of the zone in which it is located, or in adjoining zones, unless restrictions on location, size, extent, and character of performance area imposed in addition to those imposed in the zoning regulation.

Conditional Use Permit - Legal authorization to undertake a conditional use, issued by the administrative official pursuant to authorization by the Board of Adjustment, consisting of two (2) parts:

- A statement of the factual determination by the Board of Adjustment which justifies the issuance of the permit, and
- A statement of the specific conditions which must be met in order for the use to be permitted.

Short Term Rental: A dwelling unit or portion of a dwelling unit that is rented, leased or otherwise assigned for a tenancy of less than 30 consecutive days. This term does not include hotel or motel rooms, extended stay lodging facilities, or bed and breakfast establishments. This may include renting a portion of a dwelling or accessory structure while the resident is present. Short term rentals include the following arrangements: Hosted Home Sharing, where the primary occupant(s) of the residence remains in the dwelling with the guests; and Dedicated Short Term Rentals, where there is not a primary occupant of the dwelling and it is only used by guests. The term Short Term Rental may include home sharing arrangements described as Boarding, Rooming, Vacation or Tourist House/Home.



CONDITIONS OF APPROVAL

Article IV, Section 407.5 - When considering a Conditional Use Permit, the Board of Adjustments may attach certain conditions to its approval which it feels are necessary requirements in order to preserve and protect the character of the district in which the proposed use would be located.

The Applicant has submitted the following Property Conditions, as a part of their application:

1. Short Term Rental will be booked through AirBnB and VRBO platforms who collect and remit all applicable state and county taxes.
2. Four (4) guest maximum (1 adult required age 25).

3. Parking in dedicated driveway adjacent to rental property for 2 vehicles.
4. Rental house equipped with all utilities (elec, water and septic) and code specific fire detection/smoke detection devices.
5. Property is insured as short term rental through USAA, pending zoning of property to A-1 as it exists on a working horse farm.

OTHER REVIEW ITEMS

- Requested re-zonings (zone changes) should reviewed for consistency with the Land Use District Map, as well as other relevant provisions the Woodford County Comprehensive Plan.
- The applicant has acknowledged that public water currently serves the existing residential structure. The property utilizes an on-site septic system.
- Fire protection is provided by the Woodford County Volunteer Fire Department.



ZONING ORDINANCE - REVIEW & FINDINGS

Article IV of the Zoning Ordinance, Section 409.5 - Planning Commission Action. The procedure for obtaining a Zoning Map Amendment shall be the same as defined in KRS Chapter 100 and in addition, as follows:

- A. The Planning Commission requires, as a condition to the granting of a Zoning Map Amendment, the submission of a General Development Plan. Where agreed upon by the applicant, the General Development Plan shall be followed and binding upon the applicant, his heirs, successors, and assigns.
- B. If the Planning Commission considers a General Development Plan concurrently with an application for Zoning Map Amendment pursuant to KRS 100.203(2), the Commission shall vote upon the application for Zoning Map Amendment at the same time as it considers the applicant's request that the General Development Plan be a condition to the granting of the Zoning Map Amendment. The recommendation of the Planning Commission to approve a Zoning Map Amendment shall be conditioned upon compliance with the submitted General Development Plan and enforced accordingly.
- C. The Planning Commission and applicant may agree to amend the General Development Plan during the public hearing. In such case, the revised General Development Plan shall be prepared by the applicant within 14 calendar days of the approval of the Planning Commission. If the revised General Development Plan, has not been submitted to the Planning Commission within 14 days, the Commission may hold a public hearing to rescind the approval on the next available agenda.
- D. No Development Plan approved by the Planning Commission shall permit the development or use of land in a manner prohibited by this Ordinance. To the extent a condition of a Development Plan may purport to grant such permission, it shall be deemed in conflict with the zoning district regulations and be void and of no effect.

Article IV of the Zoning Ordinance, Section 409.6 - Review Criteria, Findings Required. In their review of a map amendment, the Planning Commission shall consider and make findings on the following matters:

- A. The map amendment is in agreement with the adopted Comprehensive Plan, or, in the absence of such a finding,
- B. That one or more of the following apply and such finding shall be recorded in the minutes and records of the Planning Commission of the legislative body or Fiscal Court:

1. The original zoning classification given to the property is inappropriate and that the proposed zoning classification is appropriate;
2. There have been major changes of an economic, physical, or social nature within the area involved which were not anticipated in the adopted Comprehensive Plan and which have substantially altered the basic character of such area.

Article IV of the Zoning Ordinance, Section 409.8 - Condition of Enactment of Map Amendment. The following condition shall apply to the enactment of any Zoning Map Amendment; Building permits for improvement of the subject property shall be issued only in conformance with the elements of the General Development Plan and, where required, a Site Development Plan.

Article IV of the Zoning Ordinance, Section 409.9 - Action on Concurrent Applications

- A. In the event the applicant files for a Variance or Conditional Use Permit concurrently, the Planning Commission shall hold the public hearing concurrently with the map amendment.
- B. For the purpose of carrying out this subsection, each requested Variance or Conditional Use Permit shall be considered as separate applications and shall otherwise be administered, advertised and handled in accordance with the requirements of this Ordinance and KRS 100 except that notice by mail for the Zoning Map Amendment shall include notice for the Variance or Conditional Use Permit and shall state that these items will be concurrently heard by the Planning Commission.
- C. The Planning Commission shall assume all the powers and duties otherwise executed by the Board of Adjustments in considering a Variance or Conditional Use Permit but shall only have this authority when the subject Variance or Conditional Use Permit is being considered concurrently with property being considered for a map amendment.

Article IV of the Zoning Ordinance, Section 409.10 - Parties Bound by Development Plan. The Development Plan, General or Site, enacted under the provisions of Section 410, including any amendment thereto, shall be binding upon the property and the owner at the time of approval by the Planning Commission, his heirs, successors in title, personal representatives, assigns, the Planning Commission and legislative bodies.

KRS 100.213 - FINDINGS

100.213 Findings Necessary for Proposed Map Amendment

Before any map amendment is granted, the planning commission or the legislative body or fiscal court must find that the map amendment is in agreement with the adopted comprehensive plan, or, in the absence of such a finding, that one (1) or more of the following apply and such finding shall be recorded in the minutes and records of the planning commission or the legislative body or fiscal court:

- (a) That the existing zoning classification given to the property is inappropriate and that the proposed zoning classification is appropriate;
- (b) That there have been major changes of an economic, physical, or social nature within the area involved which were not anticipated in the adopted comprehensive plan and which have substantially altered the basic character of such area.

CONDITIONAL USE PERMIT REVIEW & FINDINGS

Article IV, Section 407.4 Review Criteria - The Board of Adjustments (*Planning Commission when reviewing a CUP concurrently with a Zone Change Request*) shall approve an application for a Conditional Use Permit if, and only if, the applicant has demonstrated that the proposed use and any associated development:

- A. Granting the Conditional Use Permit does not substantially conflict with the purposes of this Ordinance;
- B. Will be consistent with the "Intent" statement for the district in which it is located;
- C. Will be compatible with existing uses adjacent to and near the property;
- D. Will not be hazardous, detrimental or disturbing to present surrounding land uses due to noise, glare, smoke, dust, odor, fumes or other general nuisance;
- E. Will not otherwise adversely affect the development of the general neighborhood or of the district in which the use is proposed;
- F. Will be consistent with existing and planned pedestrian and vehicular circulation adjacent to and near the property;

- G. Will have adequate water and sewer supply, stormwater facilities, transportation facilities, waste disposal and other public services;
- H. Will be developed in a way that will preserve and incorporate any important natural features of the site; and
- I. Will conform to any specific criteria or conditions specified for that use elsewhere in this Article.

Article IV, Section 407.5 Findings Required - The Board of Adjustments (*Planning Commission when reviewing a CUP concurrently with a Zone Change Request*) shall make the following findings prior to approval of any Conditional Use Permit.

- A. The use is not detrimental to the public health, safety or welfare in the zone in which it is proposed.
 - B. The use will not contribute toward an overburdening of utility services.
 - C. The use will not result in increased traffic congestion, additional parking problems, substantial increase in population density, environmental problems or constitute a nuisance.
 - D. That the use otherwise meets the requirements of this Ordinance.
-

SUGGESTED MOTIONS

I make the motion to **APPROVE** the proposed Zoning Map Amendment, together with and conditioned upon the General Development Plan submitted by the applicant.

Based upon the testimony and documents presented in this public hearing, the proposed Zoning Map Amendment is consistent with the adopted Comprehensive Plan as demonstrated by its compliance with the following items:

Choose all that apply:

- a. Is consistent with the adopted Goals and Objectives;
- b. Is consistent with the Land Use District Map;
- c. Is consistent with the Area Wide and Land Use District Policies.

Therefore, the proposed Zoning Map Amendment is in agreement with the adopted Comprehensive Plan. Further, I request that this motion include the summary of evidence and testimony presented by the witnesses at this public hearing.

I make a motion to **DENY** the proposed Zoning Map Amendment.

Based upon the testimony and documents presented in this public hearing, the proposed Zoning Map Amendment is not consistent with the adopted Comprehensive Plan as demonstrated by its noncompliance with the following items:

Choose all that apply:

- a. Is **not** consistent with the adopted Goals and Objectives;
- b. Is **not** consistent with the Land Use District Map;
- c. Is **not** consistent with the Area Wide and Land Use District Policies.

Therefore, the proposed Zoning Map Amendment is **not** in agreement with the adopted Comprehensive Plan. Further, I request that this motion include the summary of evidence and testimony presented by the witnesses at this public hearing.

SUGGESTED MOTIONS

MOTION TO APPROVE THE CONDITIONAL USE PERMIT REQUEST:

I make the motion to **APPROVE** the Conditional Use Permit for a Short Term Rental establishment in an existing structure located at 2108 Huntertown Road, along with the Applicant's and Commission's agreed-upon Property Conditions.

The testimony presented in this public hearing has shown that the use **does** meet the requirements of the Zoning Ordinance.

OR

MOTION TO DENY THE CONDITIONAL USE PERMIT:

I make the motion to **DENY** the Conditional Use Permit for a Short Term Rental establishment in an existing structure located at 2108 Huntertown Road, based on the following finding:

The testimony presented in this public hearing has shown that the use **does not** meet the requirements of the Zoning Ordinance.

DRAFT

ON THURSDAY, FEBRUARY 12, 2026, THE VERSAILLES-MIDWAY-WOODFORD COUNTY PLANNING AND ZONING COMMISSION HELD THEIR REGULARY SCHEDULED MEETING AT 6:30 PM IN THE 2nd FLOOR COURTROOM OF THE COURTHOUSE.

Madam Chair Stepp called the meeting to order at 6:30 p.m.

PLEDGE OF ALLEGIANCE

Members Present: Chad Wells, Rich Schein, Tim Middleton, Floyd Greene, Chris Sharp, Doug Curl, Whitney Stepp, Karen Isberg, Randal Bohannon.

PC Staff attorney Henry Smith was present.

MINUTES: Motion was made by Ms. Isberg, as seconded by Mr. Middleton to approve the April 9, 2026 minutes, as submitted. Motion carried with eight (8) aye votes and one (1) abstention (Wells).

NON-PUBLIC HEARING ITEMS

Antony & Natalee Bays have applied for an approval of a Subdivision (Minor Plat) on a tract of land containing 0.456 acres located at 341 N Winter Street, Midway, KY. The property is zoned Medium Density Residential (R-3).

Madam Chair called upon Kim O'Reel (staff) for comments. Ms. O'Reel noted that the final record plat was proposing to divide the tract into three single family lots for construction of three single family homes. One lot will front First Street and two lots will front N. Winter Street. Ms. O'Reel noted that this property had recently been in front of the Planning Commission as a zone change. Ms. O'Reel distributed an updated version to the Commission which included a minor 15' sanitary sewer easement. The plat went through TRC with no deficiencies. No further comments.

Madam Chair asked if anyone was prepared to take action.

Motion was made by Mr. Schein, as seconded by Mr. Greene to approve Application 2026-018 - Antony & Natalee Bays - Subdivision (Minor Plat) on a tract of land containing 0.456 acres located at 341 N Winter Street, Midway, KY. The property is zoned Medium Density Residential (R-3). No further discussion. Motion carried with nine (9) aye votes.

Bogdan Svintozelsky has applied for an approval of a Subdivision (Minor Plat) on tracts of land containing 0.456 acres located at 4750 Fords Mill Road, Versailles, KY. The property is zoned Agricultural (A-1) and Two-Family Residential (R-2).

Madam Chair called upon Ms. O'Reel for comments. Ms. O'Reel noted that the tract of land consisted of 51.17 acres and this property had been before the Commission last year as a zone change but had been withdrawn. This minor plat creates two one acre lots on Fords Mill Road in the R-2 zoned part of the property. Steve Hunter, Planning Director, noted that there was existing zoning at the intersection and

EXHIBIT

H

shared aerial on the monitors. The plat went through TRC and all deficiencies were corrected. No further comments.

Madam Chair asked if anyone was prepared to take action.

Motion was made by Ms. Isberg, as seconded by Mr. Sharp to approve Application 2026-021 - Bogdan Svintozelsky - Subdivision (Minor Plat) on tracts of land containing 0.456 acres located at 4750 Fords Mill Road, Versailles, KY. The property is zoned Agricultural (A-1) and Two-Family Residential (R-2). No further discussion. Motion carried with nine (9) aye votes.

PUBLIC HEARING ITEMS

Liftoff Equestrian LLC have filed an application to rezone a property on a tract of land containing 43.419 acres located at 2108 Huntertown Road, Versailles KY. The requested zone change is from Rural Residential (RR) / Residual Farmland (RF) to Agricultural (A-1).

Liftoff Equestrian LLC have filed a Conditional Use Permit Application on a tract of land containing 43.419 acres located at 2108 Huntertown Road, Versailles KY. The Applicant proposes the operation of a Short Term Rental Facility.

Madam Chair opened the public hearing and called upon Mr. Hunter for comments. Mr. Hunter noted that the applicant was applying to rezone the property back to agriculture and also applying for a Conditional Use Permit to operate a Short Term Rental facility. Mr. Hunter noted that they would need the CUP to operate the Short Term Rental if the zone change was successful. Mr. Hunter shared an aerial and the plat on the monitor and noted that the property was 43.419 acres and zoned rural residential and was an active equestrian facility. Mr. Hunter noted that the property was zoned to Rural Residential and Residual Farmland in 1999 containing four lots. It was never developed or platted. Mr. Hunter noted that the applicant was participating in the meeting via Zoom. Mr. Hunter reviewed/summarized the staff report for the zone change. Mr. Hunter reviewed the staff report for the Conditional Use Permit. Mr. Hunter discussed the conditions for the CUP and noted that the Commission could add conditions.

Madam Chair asked the applicant if they would like to speak or if they had someone present on their behalf.

Justin Watts, applicant/owner noted that he didn't have anything to add except going into this he was unaware that the Rural Residential was ineligible for short term rental. He was aware that the property had four lots on it when he purchased the property but had no interest in that; he is not a developer, he is a farmer. Mr. Watts noted that they saw the short term rental as another income revenue because of the proximity to Keeneland for two months out of the year and they have clients that come in and try potential horses for sale or they come in for horse shows. It falls in line with their business plan.

Madam Chair asked if anyone from the public wished to speak. No one from the public spoke.

Ms. Isberg questioned if they would be adding another driveway or using the existing driveway. Mr. Watts noted that they would use the existing driveway and did not have plans to add another one.

Madam Chair closed the public hearing. Madam Chair asked if anyone was prepared to take action on the zone change.

Motion was made by Ms. Isberg, as seconded by Mr. Wells to approve Application 2026-020 - Lutoff Equestrian LLC – Zoning Map Amendment with condition upon General Development Plan and that it is consistent with the adopted Goals and Objectives of the Comprehensive Plan to rezone a property on a tract of land containing 43.419 acres located at 2108 Hometown Road, Versailles KY. The requested zone change is from Rural Residential (RR) / Residual Farmland (RF) to Agricultural (A-1). No further discussion. Motion carried with nine (9) aye votes.



WOODFORD COUNTY JUDGE/EXECUTIVE
JAMES KAY

FAX: 859-873-0196

103 South Main
Woodford County Courthouse
Versailles, Kentucky 40383
Email: judgekay@woodfordcountky.gov

Phone: 859-873-4139

June 3, 2026

Members of the Fiscal Court:

In May 1991, the Fiscal Court adopted a resolution establishing a usage fee for certain property owners to help offset the cost of fire hydrants serving their area. At that time, a motion was approved creating a service district in Gaybourne and assessing a fee to households within the district. The fee has since been added annually to the affected property owners' tax bills. In 2000, Glenhaven was added as a service district through similar action.

Since the establishment of these service districts, ownership of many of the affected properties has changed. As a result, the original petition process requiring approval from at least fifty percent of the property owners within the district would no longer reflect the wishes of the current property owners. Additionally, in recent years, fire hydrants have been installed in other areas of the county without requiring nearby residents to bear the cost through a special assessment.

The residents of Gaybourne and Glenhaven are county taxpayers who already contribute to the funding of fire protection services through their existing tax obligations. Furthermore, the annual audit routinely identifies concerns regarding the administration of this fee, as it must be manually added to individual tax bills and is not approved annually as part of the Fiscal Court's regular tax rate process.

Given these considerations, and recognizing that the total annual revenue generated by the fee is approximately \$1,700, it is recommended that the Fiscal Court eliminate the hydrant usage fee currently assessed to properties within the Gaybourne and Glenhaven service districts and repeal the resolution establishing those service districts for the purpose of collecting this assessment.

Sincerely,

Woodford County Judge/Executive
James Kay

Proposed Stop Sign Location
Winton Rd & Granger Ln
Gleneagles Subdivision

Gleneagles Estates

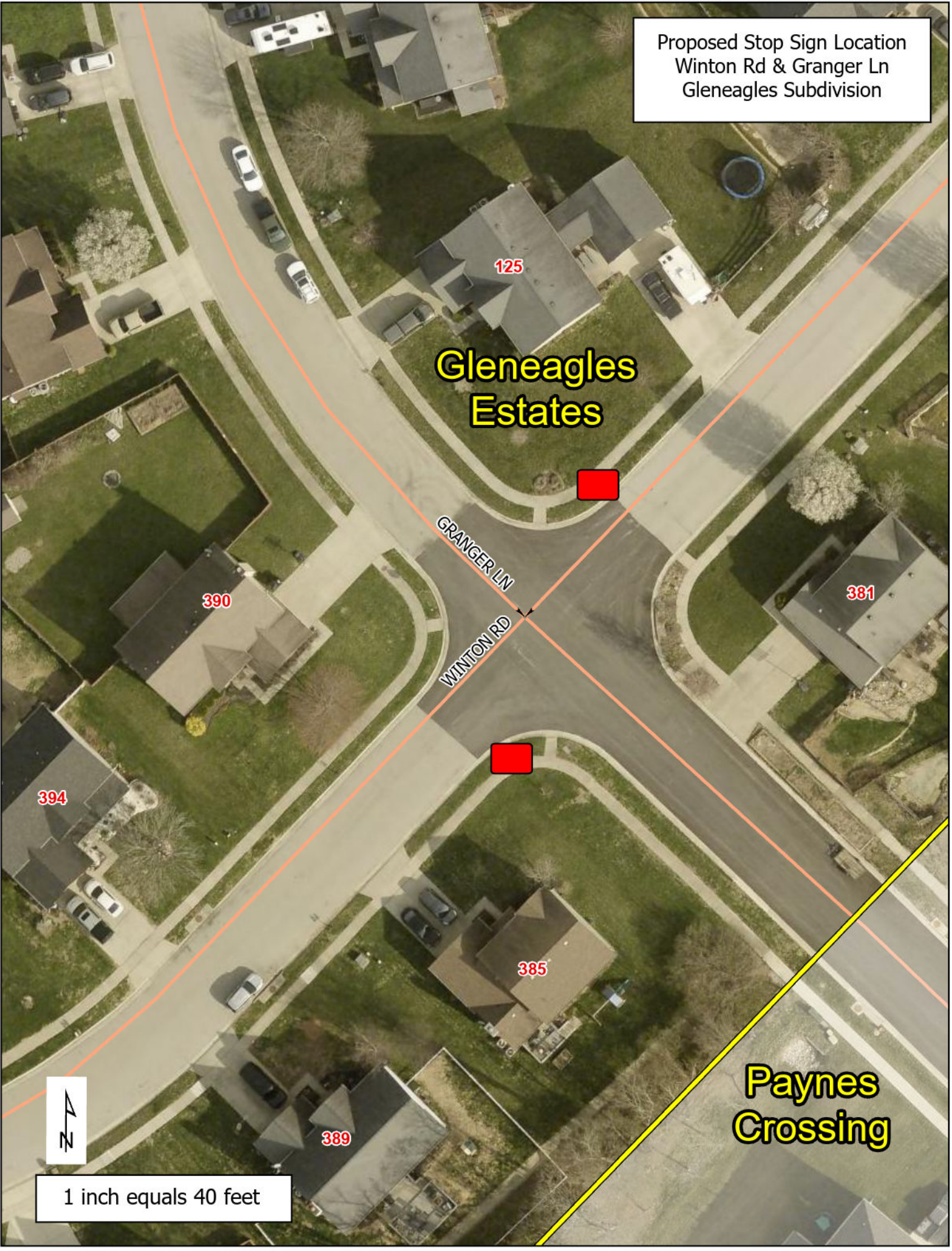
GRANGER LN
WINTON RD



Paynes Crossing



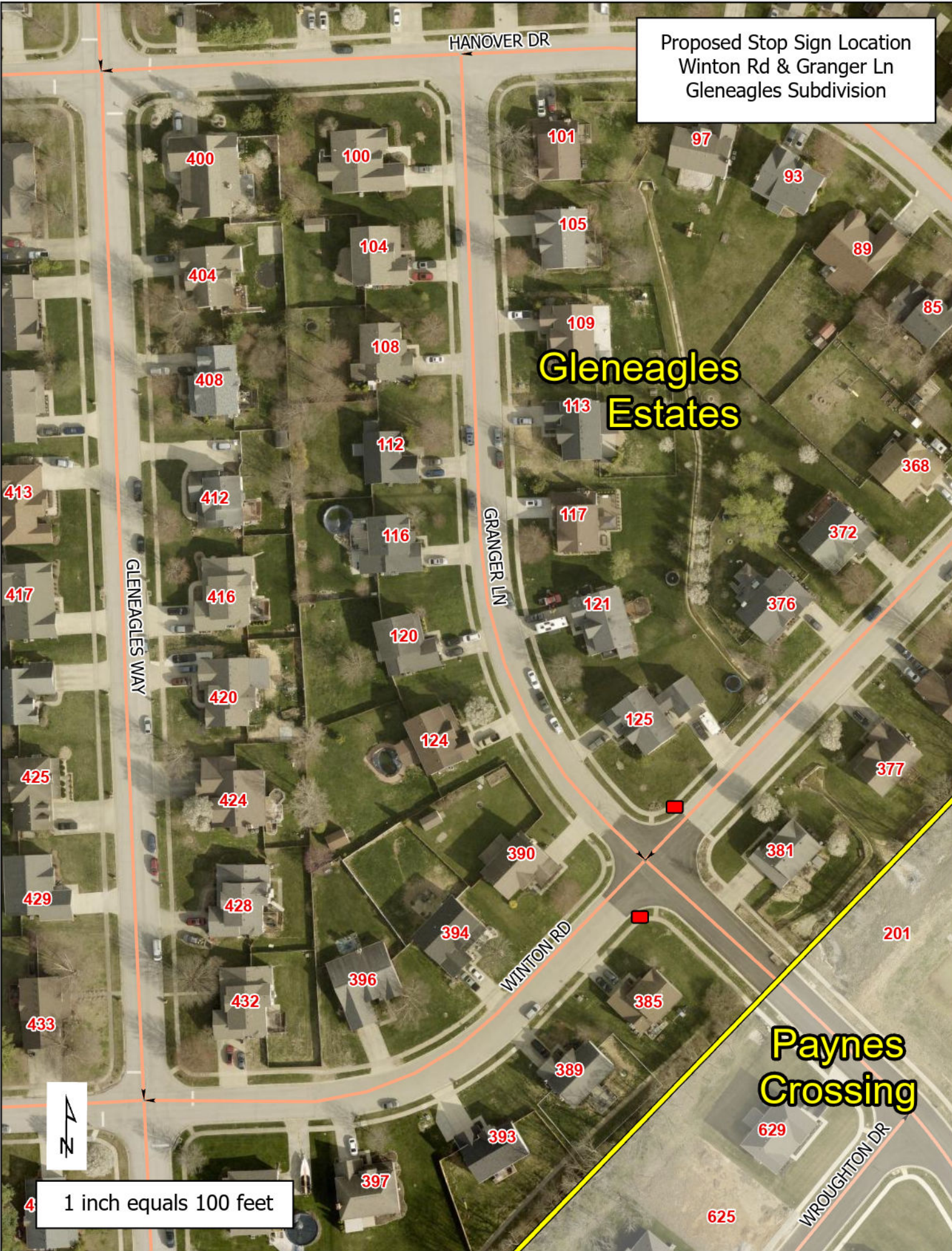
1 inch equals 40 feet



Proposed Stop Sign Location
Winton Rd & Granger Ln
Gleneagles Subdivision

Gleneagles Estates

Paynes Crossing



1 inch equals 100 feet



Date: June 2, 2026
To: Woodford County Fiscal Court
From: Jeremy Baird
KACo Workers' Compensation Fund
Re: 2026-2027 Workers' Compensation Policy Renewal

Thank you for your continued participation as a member of the KACo Workers' Compensation Fund. We appreciate your business and continuously work to provide members with the best value in the insurance marketplace. Remember...this program is owned and managed by members to meet the special needs of counties and county related entities and is not profit driven, which means that you benefit from every dollar earned in the form of added programs and services, premium reductions and dividends.

Enclosed you will find the following KACo Workers' Compensation Fund renewal documents:

Renewal Certificate

2026-2027 Invoice

Application for Membership Agreement (KACo W/C-3)

Regarding your invoice, please note the discount you can receive if you pay your premium prior to 8/1/2026, as well as the penalty that will apply if your premium is not paid in full by 12/31/2026.

Please remit payment to:

KACo Workers' Compensation Fund
Attn: Accounting Department
400 Englewood Drive
Frankfort, KY 40601

The enclosed **Application for Membership Agreement (KACo W/C-3)**, has been completed for you with information on file. Please review this information and correct as needed – then sign with witness at the "X's" and return to our office within the next two weeks via fax number **502-234-5055** or scan and e-mail to insurance@kaco.org. If you do not have access to a fax machine or scanner, simply mail the document to us at the address shown on the letterhead above. This signed document is a requirement of the Kentucky Department of Insurance.

If you have any questions, please do not hesitate to contact your Marketing Representative, Rob Brown, at 859-333-0862, or call KACo direct at 800-264-5226. Thank you again for your continued support of the KACo Workers' Compensation Program. We appreciate your loyalty and look forward to working with you again this year!

KACo WORKERS' COMPENSATION FUND

400 Englewood Drive
Frankfort, KY 40601
1-800-264-5226

CERTIFICATE OF WORKERS' COMPENSATION COVERAGE

KACO W/C-4

-
- ITEM 1 -** Name and Address of Insured:
Woodford County Fiscal Court
Woodford County Courthouse
103 South Main Street, Room 200
Versailles, KY 40383
- ITEM 2 -** Certificate Number: WC2026-0120
- ITEM 3 -** Effective Date: Wednesday, July 1, 2026 Expiration Date: Thursday, July 1, 2027
12:01 A.M., standard time at the address of the Insured as stated herein.
Cancellation Notice: 60 Days - Pursuant to KRS 304.50
- ITEM 4 -** Coverage under this Certificate applies to the Kentucky Workers' Compensation Law. (KRS 342)
- ITEM 5 -** Company's Limit of Indemnity Each Occurrence:
(a) For Workers' Compensation: Statutory
(b) For Employers Liability: \$2,500,000
- ITEM 6 -** Workers' Compensation Premium: \$389,507.00
- ITEM 7 -** Special Fund Tax: \$21,540.00
- ITEM 8 -** **TOTAL PREMIUM:*** **\$411,047.00**
- ITEM 9 -** Payment Options:
(1) Full payment by 8/1/2026. 1% discount applied = \$406,936.53
(2) 50% payment by 8/1/2026 and 3 subsequent equal monthly pmts. on balance.
50% = \$205,523.51 Plus 3 monthly payments of \$68,507.83

Please Note: Effective January 1, 2027 any outstanding balance due on this premium will accrue a compounding monthly interest charge of 0.5%. To make certain no interest is charged, be sure to make full payment postmarked no later than December 31, 2026

* An invoice accompanies this declaration for the total amount due.

This Certificate of Coverage shall not be binding of the KACo Workers' Compensation Fund unless countersigned by a duly authorized representative of the Fund.

THIS COVERAGE HAS BEEN PLACED WITH A WORKERS' COMPENSATION SELF-INSURED GROUP WHICH HAS RECEIVED A CERTIFICATE OF FILING FROM THE COMMONWEALTH OF KENTUCKY. CLAIMS AGAINST GROUP MEMBERS ARE NOT COVERED BY THE KENTUCKY INSURANCE GUARANTY ASSOCIATION.

Dated at Frankfort, Kentucky this 2nd day of June, 2026


Kris Dunn, Associate Director of Insurance

APPLICATION FOR MEMBERSHIP AGREEMENT

Kentucky Association of Counties Workers' Compensation Fund

NAME: Woodford County Fiscal Court

ADDRESS: Woodford County Courthouse, 103 South Main Street, Room 200, Versailles, KY 40383

WE ARE LOCATED IN THE COUNTY OF: Woodford

CURRENT WORKERS' COMP CARRIER: KACo Workers' Compensation Fund

I (we) hereby formally apply for continuing membership for workers' compensation coverage in the Kentucky Association of Counties Workers' Compensation Fund to be effective 12:01 a.m. Wednesday, July 1, 2026, and if accepted by its duly authorized representative, do hereby constitute and appoint the Kentucky Association of Counties Workers' Compensation Fund and its Trustees to act as our administrator in all matters relating to Kentucky Workers' Compensation Statutes.

I (we) further agree as follows:

- A. To accept and be bound by the provisions of the Kentucky Workers' Compensation Act.
- B. That, by this reference, the terms and provisions of the Indemnity Agreement, and/or Amendments thereto filed or which may hereafter be filed with the Kentucky Office of Insurance are hereby adopted, approved, ratified and confirmed by us; and further, I (we) agree to assume all the obligations set forth therein, including, but not limited to, our joint and several liabilities for payment of any lawful awards against any member of the Fund; and in the event I (we) fail to pay any premium or lawful assessment within thirty (30) days of the date that shall become due, I (we) will pay all costs associated with the collection thereof. It is understood, however, that the Kentucky Association of Counties Workers' Compensation Fund, its Trustees or agents will procure on behalf of the Fund necessary re-insurance to protect the financial integrity and stability of the Fund.
- C. To abide by the rules and regulations and By-Laws of the Fund and to confirm to the terms of the Agreements they may enter into with any authorized service company as long as we remain a member of the Fund; said By-Laws and Agreements being incorporated herein as a portion of this contract as if recited in full.
- D. That should I (we) desire to cancel our coverage, I (we) will give notice at least sixty (60) days prior to cancellation pursuant to KRS 304.50.
- E. That coverage under this membership shall be for Kentucky employees only.
- F. That the Wage Declarations Schedule and/or Renewal Certificates, when completed and returned to the Fund, will become part of this Agreement.
- G. That I (we) have enclosed, if available, the current fiscal year's audit or financial statement.

X

Signature of Applicant

X

Signature of Witness

Type Name and Title

616000973

Federal Identification Number

DO NOT WRITE BELOW THIS LINE - FOR FUND USE ONLY

Woodford County Fiscal Court, is a member of the Kentucky Association of Counties Workers' Compensation Fund and is hereby approved for membership in this Fund. Coverage is effective the 1st day of July, 2026.

Signed this _____ day of _____, 20_____

Kris Dunn, Associate Director of Insurance
KACo Workers' Compensation Fund

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance containing any materially false information or conceals, for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime.