



Georgetown-Scott County Parks and  
Recreation  
140 Pavilion Drive

Phone: (502) 863-7865 · Fax: (502) 867-3710 · [www.gscparks.com](http://www.gscparks.com) ·  
[gscparks@gscparks.com](mailto:gscparks@gscparks.com)

February 12, 2026

Dear Board Members,

The monthly meeting of the Georgetown-Scott County Parks and Recreation Board will be held on Monday February 15, 2026, at 5:30 p.m. in the Pavilion conference room. Several important topics will be discussed, and we appreciate your attendance.

Sincerely,

A handwritten signature in blue ink that reads "Drew Beckett".

Drew Beckett, MPH  
Director



Georgetown-Scott County Parks and  
Recreation  
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## **Board Meeting Agenda**

February 15, 2026

The monthly board meeting for the Georgetown-Scott County Parks and Recreation will be held on February 15, 2026, at 5:30 p.m. in the conference room at the Pavilion, located at 140 Pavilion Drive, Georgetown, KY.

1. Call to Order and Roll Call
  - A. New board member introduction – Erin Hsu
2. Approval of Agenda
3. Public Comments
4. Consent Agenda
  - A. Approval of January 20, 2026, Board Minutes
5. Bills for approval
6. Old Business
  - A. IT Services provider update – Ed Maynard
7. New Business
  - A. FY 2024-2025 Audit Presentation and Review – Emily Jackson, Summers, McCrary & Sparks
  - B. Full-time staffing updates (Outdoor Maintenance) – Drew Beckett
  - C. Parks Maintenance projects presentation – Barry Zumwalt
  - D. Concrete flooring for Pavilion bid review – Drew Beckett
  - E. SFAC proposed rates for 2026 – Bryan Parker
  - F. 2026-2027 Operating and Capital Budget Discussion – Drew Beckett
8. Staff Reports
  - A. Bookkeepers Report – Helen Tobin
  - B. Assistant Directors Report- Ed Maynard
  - C. Directors' Report- Drew Beckett
    - i. Administration
    - ii. Facilities/Parks
    - iii. Program
9. Board Members' Comments
10. Adjournment

## Georgetown-Scott Parks & Recreation Check Register

Check Number	Check Date	Vendor Code	Vendor Name	Payment Type	Amount
0000202028	02/10/2026	Amazon	Amazon Capital Services	Checks	\$2,245.23
0000202029	02/10/2026	American Business S	American Business Systems Inc.	Checks	\$790.35
0000202030	02/10/2026	American Red Cross	American Red Cross	Checks	\$336.00
0000202031	02/10/2026	John Deere Financial	John Deere Financial	Checks	\$89.97
0000202032	02/10/2026	Republic Services In	Republic Services #993	Checks	\$2,914.36
0000202033	02/10/2026	The Rec Shuttle LLC	The Rec Shuttle LLC	Checks	\$775.00
0000202034	02/10/2026	United Rentals (Nort	United Rentals (North America), Inc.	Checks	\$1,077.00
0000202035	02/10/2026	Verizon Wireless	Verizon Wireless	Checks	\$1,339.79
<b>Grand Total:</b>			Number Of Checks: 8		<b>\$9,567.70</b>



**Payment Batch Report**

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Ticket #30	01/14/2026	1	4x6 American Flag	100-521-10300-53315	PO 2026-00492, Line 1	\$39.99
Ticket #33	01/07/2026	1	2 8" rubber caster wheels	100-522-10300-53735	PO 2026-00480, Line 1	\$49.98
0000202032			Republic Services #933		Trash Removal Services January 2026	\$2,914.36
Checks - Whitaker Bank						
PO Box 71068 Charlotte, NC 28272-1068						
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Inv #0993-	01/25/2026	1	Garbage Services- Pavilion	100-526-10300-52283		\$2,914.36
0000202033			The Rec Shuttle LLC		Mobile Axe Trailer Rental for Flannel & Frost Even	\$775.00
Checks - Whitaker Bank						
2896 Our Tibbs Trail Lexington, KY 40511						
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Inv #0011	01/20/2026	1	Character Appearance & Crowd Engagement for Brunch	200-521-20200-53015	PO 2026-00506, Line 1	\$200.00
Inv #0012	01/20/2026	1	Mobile Axe Trailer Rental for Flannel & Frost Even	100-521-27300-53015	PO 2026-00515, Line 1	\$575.00
0000202034			United Rentals (North America), Inc.		Brooking Park 226962190-031 Toilet Rental- Jan 2026	\$1,077.00
Checks - Whitaker Bank						
P.O. Box 100711 Atlanta, GA 30384-0711						
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Inv #2231	01/22/2026	1	Portable Toilet Rentals- Parks	100-526-10600-52293		\$142.00
Inv #2269	01/02/2026	1	Portable Toilet Rentals- Parks	100-526-10600-52293		\$319.00
Inv #2269	01/30/2026	1	Portable Toilet Rentals- Parks	100-526-10600-52293		\$319.00
Inv #2328	01/27/2026	1	Portable Toilet Rentals- Parks	100-526-10600-52293		\$297.00
0000202035			Verizon Wireless		Verizon Office One Talk Monthly- Jan 2026	\$1,339.79
Checks - Whitaker Bank						
P.O. Box 16810 Newark, NJ 07101-6810						
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Inv #6133	01/19/2026	1	Telephone Services- Pavilion	100-523-10300-52223		\$79.10
Inv #6133	01/19/2026	2	Telephone Services- Admin, Aquatics, Facility Main	100-523-10100-52223		\$398.10
Inv #6133	01/19/2026	3	Telephone Services- Ed Davis Learning Center	200-523-10200-52223		\$29.45
Inv #6134	01/23/2026	1	Cell Phone Services- Admin, Aquatics, Facility Mai	100-523-10100-52233		\$718.85
Inv #6134	01/23/2026	2	Cell Phone Services- Pavilion Mgr.	100-523-10300-52233		\$89.67
Inv #6134	01/23/2026	3	Cell Phone Services- Ed Davis Mgr.	200-523-10200-52233		\$24.62

Batch 6024 Total: \$9,567.70

## Georgetown-Scott Parks & Recreation Check Register

Check Number	Check Date	Vendor Code	Vendor Name	Payment Type	Amount
0000202036	02/17/2026	Asian World of Marti	Asian World of Martial Arts, Inc.	Checks	\$51.99
0000202037	02/17/2026	Brenntag Mid-South,	Brenntag Mid-South, Inc.	Checks	\$867.42
0000202038	02/17/2026	Cintas Corporation N	Cintas Corporation	Checks	\$179.00
0000202039	02/17/2026	Comfort & Process S	Comfort & Process Solutions LLC	Checks	\$446.58
0000202040	02/17/2026	Contractors Choice I	Contractors Choice Inc.	Checks	\$1,610.00
0000202041	02/17/2026	Cooper Wholesale In	Cooper Wholesale Inc.	Checks	\$261.44
0000202042	02/17/2026	D-C Elevator Compa	DC Elevator Co, Inc	Checks	\$122.13
0000202043	02/17/2026	Ferguson Enterprise	Ferguson Enterprises, Inc.	Checks	\$525.08
0000202044	02/17/2026	Georgetown News-G	Georgetown News-Graphic	Checks	\$37.00
0000202045	02/17/2026	Global Supply & Floo	Global Supply & Floor Equipment	Checks	\$1,093.90
0000202046	02/17/2026	Hillyard - KY	Hillyard - KY	Checks	\$344.49
0000202047	02/17/2026	Kiefer Aquatics	Kiefer Aquatics	Checks	\$744.94
0000202048	02/17/2026	Kentucky Motor of Gt	KOI Auto Parts c/o Fisher Auto Parts	Checks	\$463.85
0000202049	02/17/2026	Lowe's Business Acc	Lowe's Pro Rewards Credit Card/Synchron	Checks	\$1,581.11
0000202050	02/17/2026	Maximum Security	Maximum Security	Checks	\$5,481.50
0000202051	02/17/2026	Miracle Recreation of	Miracle of KY & TN	Checks	\$478,568.00
0000202052	02/17/2026	NRPA	NRPA	Checks	\$800.00
0000202053	02/17/2026	Recreonics Corporati	Recreonics Corporation	Checks	\$146.46
0000202054	02/17/2026	Software Solutions	Software Solutions	Checks	\$3,000.00
0000202055	02/17/2026	Southern States	Southern States	Checks	\$1,414.21
0000202056	02/17/2026	Sports Connection	Sports Connection	Checks	\$1,875.00
0000202057	02/17/2026	Summers, McCrary a	Summers, McCrary and Sparks, PSC	Checks	\$5,000.00
0000202058	02/17/2026	Swim Pro Service, In	Swim Pro Service, Inc.	Checks	\$1,053.90
0000202059	02/17/2026	Whitaker Bank, N.A.	Whitaker Bank, N.A.	Checks	\$9,534.76
<b>Grand Total:</b>			<b>Number Of Checks: 24</b>		<b>\$515,202.76</b>

# Georgetown-Scott Parks & Recreation Payment Batch Report

Batch ID: 6072      Batch Description: Unpaid Bills (January Bills) Detail Batch Report      Control Total: \$515,202.76  
 Journal Date: 2/13/2026      Posted Date: 2/13/2026

Check Number	Payment Type	Pay To	Pay To Address	Invoice Number	Invoice Description	Printed	Voided	Payment Amount
0000202036	Checks - Whitaker Bank	Asian World of Martial Arts, Inc.	9400 Ashton Road Philadelphia, PA 19114-3481	Inv #1486503-IN	Martial Arts Belts	Yes		\$51.99
Inv #1486	01/30/2026	1	Martial Arts Belts	100-521-29300-53015	Purchase Order Line			\$51.99
0000202037	Checks - Whitaker Bank	Brenntag Mid-South, Inc.	PO Box 7410714 Chicago, IL 60674-0714	Inv #BMS103282	2026 Monthly PAV Brenntag Pool Chemicals Jan 2026	Yes		\$867.42
Inv #BMS	01/23/2026	1	2026 Monthly Brenntag Pool Chemicals- Pavilion	100-521-10350-53515	Purchase Order Line			\$867.42
0000202038	Checks - Whitaker Bank	Cintas Corporation	PO Box 630921 Cincinnati, OH 45263-0921	Inv #4257205016	Pavilion & Parks Entry Rugs/Outer Mats Monthly Clea	Yes		\$179.00
Inv #4257	01/22/2026	1	Pavilion & Parks Entry Rugs/Outer Mats Monthly Clea	100-526-10300-52999	Purchase Order Line			\$179.00
0000202039	Checks - Whitaker Bank	Comfort & Process Solutions LLC	Lockbox #880653 PO Box 29650 Phoenix, AZ 85038-9650	Inv #607223	Troubleshoot heating issue with Gym aacon unit	Yes		\$446.58
Inv #6072	01/29/2026	1	Troubleshoot heating issue with Gym aacon unit	100-522-10300-52713	Purchase Order Line			\$446.58
0000202040	Checks - Whitaker Bank	Contractors Choice Inc.	PO Box 12406 Lexington, KY 40583-2406	Inv #2602-501349	Door for Marshall Park Concession Bldg.	Yes		\$1,610.00
Inv #2602-	02/02/2026	1	Door for Marshall Park Concession Bldg.	100-521-10600-53015	Purchase Order Line			\$1,610.00
0000202041	Checks - Whitaker Bank	Cooper Wholesale Inc.	306 Oddville Avenue Cynthiana, KY 41031	Inv #290978	cooper supplies	Yes		\$261.44
Inv #2909	01/21/2026	1	Paper towels - 4 boxes	100-521-10300-53015	Purchase Order Line			\$118.00
Inv #2909	01/21/2026	2	Sof cling (1 case), liquid hand soap (1 case), bio	100-522-10300-53735	Purchase Order Line			\$143.44
0000202042	Checks - Whitaker Bank	DC Elevator Co, Inc	PO Box 7410714 Chicago, IL 60674-0714	Inv #INV-483229-S6V0	Monthly Elevator Inspection/Maintenance- Feb 2026	Yes		\$122.13

## Payment Batch Report

Checks - Whittaker Bank	PO Box 24704 New York, NY 10087-4704	Yes				
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
0000202043	02/01/2026	1	Contracted Maintenance and Repair Services Ferguson Enterprises, Inc.	100-522-10300-52713		\$122.13
			Inv 38522674, Inv #8445823, Inv #8438143	16x20x4 Filters for Pavilion Qty: 24		\$525.08
Checks - Whittaker Bank	PO Box 100286 Atlanta, GA 30384-0286	Yes				
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
0000202044	01/09/2026	1	16x20x4 Filters for Pavilion Qty: 24	100-522-10300-53735	PO 2026-00536, Line 1	\$359.47
	01/09/2026	1	pack of 36" wire ties, wire crimper	100-522-10300-53735	PO 2026-00482, Line 1	\$113.93
	01/26/2026	1	2- 10 MFD oval capacitors, 1- 5 MFD oval capacitor	100-522-10300-53735	PO 2026-00524, Line 1	\$51.68
			Georgetown News-Graphic	Newspaper Ad Placed for Concrete Flooring Repair @		\$37.00
			Inv #012610239			
Checks - Whittaker Bank	PO Box 2168 Georgetown, KY 40324	Yes				
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
0000202045	01/31/2026	1	Newspaper Ad Placed for Concrete Flooring Repair @	100-521-10100-53015	PO 2026-00532, Line 1	\$37.00
			Global Supply & Floor Equipment	Inv #0203167-001, Inv #0203267-001, Inv #0203309-001	PO 2026-00532, Line 1	\$1,093.90
Checks - Whittaker Bank	929 South Broadway Georgetown, KY 40324	Yes				
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
0000202046	01/21/2026	1	1 case of coreless Scott toilet paper, case of bod	100-521-10300-53315	PO 2026-00505, Line 1	\$154.00
	02/02/2026	1	Case of Scott toilet tissue	200-522-10200-53735	PO 2026-00534, Line 1	\$100.00
	02/02/2026	2	Case of 18" scrub pads, 5-gal wax	100-521-10300-53015	PO 2026-00534, Line 2	\$153.00
	02/09/2026	1	Printer/Copier Ink-Toner-Adminstraiton	100-521-10100-53015	PO 2026-00547, Line 1	\$341.95
	02/09/2026	2	Printer/Copier Ink-Toner- Pavilion	100-521-10300-53015	PO 2026-00547, Line 2	\$344.95
0000202046			Hillyard - KY	Case of #19 restroom cleaner		\$344.49
Checks - Whittaker Bank	PO Box 802275 Kansas City, MO 64180-2275	Yes				
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
0000202047	02/10/2026	1	Case of # 10 top clean	100-522-10300-53735	PO 2026-00551, Line 1	\$215.60
	01/29/2026	1	Case of #19 restroom cleaner	100-522-10300-53735	PO 2026-00529, Line 1	\$128.89
			Kiefer Aquatics	Kiefer Aquatics/ Lifeguard Store Goggles for merch		\$744.94
			Inv #INV001574080, Inv #INV001574488			
Checks - Whittaker Bank	903 Morrissey Drive Bloomington, IL 61701	Yes				
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
0000202048	02/05/2026	1	Kiefer Aquatics/ Lifeguard Store Goggles for merch	100-521-10350-53015	PO 2026-00540, Line 1	\$369.44
	02/09/2026	1	Kiefer Aquatics/ Lifeguard Store Goggles for merch	100-521-10350-53015	PO 2026-00540, Line 1	\$375.50
			KOI Auto Parts c/o Fisher Auto Parts	wiper blades for #2, #12, 3-ton floor jack		\$463.85
			Inv #714-2798639, Inv #714-280356, Inv #714-279312			
Checks - Whittaker Bank	PO Box 2246 Staunton, VA 24402-2446	Yes				
Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
0000202049	01/09/2026	1	wiper blades for #2, #12, 3-ton floor jack	100-522-10300-53735	PO 2026-00481, Line 1	\$311.89

Payment Batch Report

Inv #714-2	01/14/2026	1	Oil change for # 2 (7QT OIL, ENGINE/AIR FILTER)	100-522-10300-53735	PO 2026-00491, Line 1	\$54.37
Inv #714-2	01/26/2026	1	Oil and filters for unit 15 oil change	100-522-10600-53765	PO 2026-00526, Line 1	\$97.59
0000202049			Lowe's Pro Rewards Credit Card/Synchrony Bank			\$1,581.11

Inv #80905, Inv #95574, Inv #77973, Inv #83781, Inv #78914, 2 3/8-1/4 quick connectors, packs of  
 Inv #94926, Inv #75437, Inv #70164, Inv #72966, Inv #87889,  
 Inv #75386, Inv #75222, Inv #93111, Inv #87819, Inv #80601

Checks - Whitaker Bank PO Box 669824 Dallas, TX 75266-0781

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Inv #7016	01/14/2026	1	Craftsman sds hammer drill	100-522-10300-53735	PO 2026-00490, Line 1	\$160.55
Inv #7296	01/15/2026	1	4- 3/8" quick connects. 5ft water supply line	100-522-10300-53735	PO 2026-00498, Line 1	\$28.38
Inv #7522	01/05/2026	1	3/4" socket 1/2" drive	100-521-10300-53015	PO 2026-00479, Line 1	\$9.48
Inv #7538	01/16/2026	1	Paint supplies/ elevator lights	100-521-10300-53015	PO 2026-00509, Line 1	\$95.30
Inv #7543	01/05/2026	1	Paint and rollers for foul polesSnader and disc p	100-522-10600-53735	PO 2026-00473, Line 1	\$34.85
Inv #7797	01/06/2026	1	Storage Bins	100-521-10300-53315	PO 2026-00503, Line 2	\$75.80
Inv #7891	01/06/2026	1	Paint and rollers for foul polesSnader and disc p	100-522-10600-53735	PO 2026-00473, Line 1	\$85.48
Inv #8060	01/29/2026	1	6 toilet seats, 6 20 amp plugs, 6-20 amp GFCIS	100-522-10300-53735	PO 2026-00525, Line 1	\$360.78
Inv #8090	01/07/2026	1	Storage Bins	100-521-10300-53315	PO 2026-00503, Line 3	\$113.60
Inv #8378	01/08/2026	1	Storage Bins	100-521-10300-53315	PO 2026-00503, Line 1	\$227.40
Inv #8781	01/20/2026	1	Blinds for shop office, masks and cleaning supplie	100-522-10600-53735	PO 2026-00523, Line 1	\$141.27
Inv #8788	01/20/2026	1	Blinds for shop office, masks and cleaning supplie	100-522-10600-53735	PO 2026-00523, Line 1	\$24.10
Inv #9311	01/22/2026	1	Misc. 48" reflective fiberglass marking rods	100-521-10300-53015	PO 2026-00510, Line 1	\$128.64
Inv #9492	01/12/2026	1	2 cans of white spray paint	100-521-10300-53015	PO 2026-00483, Line 1	\$18.96
Inv #9557	01/02/2026	1	2 3/8-1/4 quick connectors, packs of 20x20x1 and 1	100-522-10300-53735	PO 2026-00478, Line 1	\$76.52

0000202050 Maximum Security SFAC Cameras SFAC 16 Channel NVR System w/ 7 Bullet Cameras & 2 \$5,481.50

Checks - Whitaker Bank 2002 KY Hwy 36E Cynthiana, Kentucky 41031

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
SFAC Ca	01/28/2026	1	SFAC 16 Channel NVR System w/ 7 Bullet Cameras & 2	100-522-10500-52713	PO 2026-00520, Line 1	\$5,481.50
0000202051			Miracle of KY & TN			\$478,568.00

Checks - Whitaker Bank 931 Commerce Drive Leitchfield, KY 42754

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Inv #05-69	01/12/2026	1	Boston Community Park Playground-Funds Being Reimb	400-551-10200-55239	PO 2026-00558, Line 1	\$478,568.00
0000202052			NRPA			\$800.00

Checks - Whitaker Bank PO Box 5007 Merrifield, VA 22116-5007

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Inv #1493	01/12/2026	1	CAPRA 2026 Annual Accreditation Fees 1/2026 Thru 1	CAPRA 2026 Annual Accreditation Fees 1/2026 Thru 1		\$800.00
0000202053			Recreonics Corporation			\$146.46

Checks - Whitaker Bank PO Box 74007605 Chicago, IL 60674-7605

Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
Inv #1493	01/12/2026	1	CAPRA 2026 Annual Accreditation Fees 1/2026 Thru 1	100-526-10100-52023	PO 2026-00527, Line 1	\$800.00
0000202053			Recreonics Corporation			\$146.46

## Payment Batch Report

Inv #	Date	Description	Invoice #	Invoice Date	Invoice Line #	Invoice Line Description	Acct Number	Purchase Order Line	Invoice Line Amount
0000202054	01/23/2026	1 1 1/2" PVC Backwash sightglass							\$146.46
Remote Bank Rec Consult PO 2026-00511, Line 1									
VIP Bank Rec Consulting Services \$3,000.00									
Yes									
Act Number Purchase Order Line Invoice Line Amount									
0000202055	01/29/2026	1 VIP Bank Rec Consulting Services							\$3,000.00
Patron #1000082 Jan 2026 \$1,414.21									
Fuel for Vehicles, Equipment & Programs- Jan 2026									
Yes									
Act Number Purchase Order Line Invoice Line Amount									
0000202056	02/01/2026	1 Fuel - Vehicle- Facility Maintenance/Pavilion							\$477.20
0000202056	02/01/2026	2 Fuel - Equipment- Parks							\$252.57
0000202056	02/01/2026	3 Fuel - Equipment- Facility Maintenance/Pavilion							\$24.09
0000202056	02/01/2026	4 Fuel - Vehicle Parks							\$660.35
Sports Connection Lifeguard Uniforms \$1,875.00									
m584									
Yes									
Act Number Purchase Order Line Invoice Line Amount									
0000202057	01/26/2026	1 Sports Connection Lifeguard Uniforms m584							\$1,875.00
Progress Billing for Annual Audit 2024-2025 \$5,000.00									
Inv #68846									
Yes									
Act Number Purchase Order Line Invoice Line Amount									
0000202058	01/26/2026	1 Progress Billing for Annual Audit 2024-2025							\$5,000.00
Swim Pro Service, Inc. Inv #7591 \$1,053.90									
2026 Monthly PAV Swim Pro Pool Chemicals Feb 2026									
Yes									
Act Number Purchase Order Line Invoice Line Amount									
0000202059	02/04/2026	1 2026 Monthly Swim Pro Pool Chemicals- Pavilion							\$1,053.90
Whitaker Bank, N.A. Inv #G135365540, Inv #JYN5RY6AB2026, Trans #01573, Trans #02147, Inv #04772-27138402, Receipt #1704 -7502, Order #PH10932630, NA, Inv #6789, Order #0019125741 \$9,534.76									
P. O. Box 2711 Omaha, NE 68103-2711									
Yes									
Act Number Purchase Order Line Invoice Line Amount									
0000202059	01/25/2026	1 Canva Subscription							\$119.40
0000202059	02/05/2026	1 February Chamber Luncheon							\$80.00
0000202059	01/14/2026	1 Microsoft- January 2026 Monthly Tenant Fees thru N							\$280.00
0000202059	01/14/2026	2 Microsoft- January 2026 Monthly Tenant Fees thru N							\$12.32
0000202059	01/20/2026	1 Constant Contact- Annual Renewal of Communication							\$1,100.40
0000202059	02/06/2026	1 March Chamber of Commerce Luncheon-Double Charged							\$80.00

**Payment Batch Report**

Order #00	02/06/2026	1	Weissman Dance Recital Costumes Order #1	100-530-21300-53415	PO 2026-00550, Line 1	\$7,489.36
Order #PH	02/03/2026	1	American Red Cross Training equipment for CPR/AED	100-521-20350-53015	PO 2026-00537, Line 1	\$301.75
Receipt #1	02/02/2026	1	Website Domain	100-528-10300-52183	PO 2026-00533, Line 1	\$13.99
Trans #01	01/20/2026	1	Board meeting drinks/ ice. (Pepsi, Dt. Pepsi, Dr.	100-521-10300-53015	PO 2026-00502, Line 1	\$35.94
Trans #02	01/29/2026	1	Walmart- Test strips and dish soap for pumphroom	100-521-10350-53015	PO 2026-00522, Line 1	\$21.60

Batch 6072 Total: \$515,202.76

# SUMMERS, MCCRARY & SPARKS, P.S.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS:

AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS

KENTUCKY SOCIETY  
OF CERTIFIED PUBLIC ACCOUNTANTS

PRIVATE COMPANIES  
PRACTICE SECTION OF THE AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS

THOMAS S. SPARKS, CPA  
RYAN R. LASKI, CPA  
JUSTIN B. NICHOLS, CPA  
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1961-1992  
STUART K. McCRARY, JR., CPA  
1982-2022

To the Board of Directors  
Georgetown-Scott County Parks & Recreation  
140 Pavilion Drive  
Georgetown, KY 40324

In planning and performing our audit of the financial statements of Georgetown-Scott County Parks & Recreation for the year ended June 30, 2025, we considered the Organization's internal control structure to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated February 15, 2026 on the financial statements of Georgetown-Scott County Parks & Recreation.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various city personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Respectfully,

*Summers, McCrary & Sparks, PSC*

Summers, McCrary & Sparks, PSC  
Lexington, Kentucky  
February 15, 2026

**Cash Disbursement Testing**

Comment: While performing testing of cash disbursements, we noted that none of the purchase orders are being used correctly, if used at all they are completed after the purchase is made.

Recommendation: We recommend the all purchase orders being properly completed prior to the purchase/service.

Comment: While performing testing of cash disbursements, we noted two instances where the invoice was not paid in a timely manner and 5 instances where no back up documentation was provided (unable to determine if these were paid in a timely manner or if sales tax was paid).

Recommendation: We recommend the that all invoices be paid within the allowable time (30 days) and that all purchases/services have the proper back up documentation.

**Payroll Testing**

Comment: While performing testing of payroll, we noted one instance where an employee did not have an I-9.

Recommendation: We recommend that the office manager verify that all required employee documentation is obtained before the first payroll is generated for the employee.

# SUMMERS, MCCRARY & SPARKS, P.S.C.

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## CERTIFIED PUBLIC ACCOUNTANTS

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February 15, 2026

To the Board of Directors  
Georgetown-Scott County Parks & Recreation  
Georgetown, KY 40324

We have audited the financial statements of the business-type activities of Georgetown-Scott County Parks & Recreation for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Georgetown-Scott County Parks & Recreation are described in Note 1 to the financial statements. The Organization adopted and implemented new accounting policy, GASB 101, *Compensated Absences* in the current year, application of existing policies were changed during the year ended June 30, 2025. We noted no transactions entered into by Georgetown-Scott County Parks & Recreation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the District's financial statements was:

Management's estimate of the depreciation is based on the methods and lives assigned to the capital assets. Management's estimate of the compensated absences in accordance with GASB 101. We evaluated the key factors and assumptions used to develop the depreciation and accrued sick leave in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of pension, OPEB expense and lease reporting under GASB 87 in Notes 8 and 9 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 15, 2026.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Georgetown-Scott County Parks & Recreation's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Georgetown-Scott County Parks & Recreation's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to the Management's Discussion and Analysis, Budgetary Comparison Information, the Schedule of Proportionate Share of the Net Pension Liability, the Schedule of Contributions, and the Notes to the Required Supplementary Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Statements of Functional Expenses, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Restriction on Use**

This information is intended solely for the information and use of the Board of Directors and management of Georgetown-Scott County Parks & Recreation and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Summers, McCrary & Sparks, PSC*

Summers, McCrary & Sparks, PSC

**Georgetown-Scott County Parks & Recreation**  
**Audited Financial Statements**  
**and Required Supplementary Information**  
**June 30, 2025**

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
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# SUMMERS, MCCRARY & SPARKS, P.S.C.

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of  
Georgetown-Scott County Parks & Recreation  
Georgetown, KY

### Opinions

We have audited the accompanying financial statements of the governmental activities of the Georgetown-Scott County Parks & Recreation, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Georgetown-Scott County Parks & Recreation's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Georgetown-Scott County Parks & Recreation, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

As discussed in Note 12 to the financial statements, in 2025 the Organization adopted new accounting guidance, GASB No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

### Basis for Opinions

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Georgetown-Scott County Parks & Recreation, 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.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are 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 Georgetown-Scott County Parks & Recreation'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 Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 Georgetown-Scott County Parks & Recreation'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Georgetown-Scott County Parks & Recreation'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.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-7, budgetary comparison information on page 14, and schedules of proportionate of net pension liability and contributions and net OPEB liability and contributions on pages 32-38 be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2026, on our consideration of the Georgetown-Scott County Parks & Recreation'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 to solely 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 Georgetown-Scott County Parks & Recreation'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 Georgetown-Scott County Parks & Recreation's internal control over financial reporting and compliance.

*Summers, McCrary & Sparks, PSC*

Lexington, KY

February 15, 2026

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2025

*The Georgetown-Scott County Parks & Recreation's management offers readers of the financial statements this narrative overview and analysis of the financial activities of the Organization for the fiscal year ended June 30, 2025. Please read this MD&A in conjunction with the Organization's Financial Statements, which follow.*

**Overview of the Financial Statements**

This annual report includes this management's discussion and analysis report, the independent auditor's report and the basic financial statements of the Organization. The financial statements also include notes that explain in more detail some of the information in the financial statements.

**Required Financial Statements**

The government-wide financial statements provide both long-term and short-term information about the Organization's overall financial status. The fund financial statements focus on the current operational activity of the Organization, reporting the Organization's operations in more detail than the government-wide statements. Both perspectives (government-wide and fund) allow the user to address relevant questions, broaden the basis of comparison (year to year or government to government) and enhance the Organization's accountability.

**Government-Wide Statements**

The government-wide statements report information about the Organization as a whole using accounting methods similar to those used by private-sector companies. One of the most important questions asked about the Organization's finances is "Is the Organization as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Organization's activities in a way that will help answer this question. These statements include all assets and liabilities using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net position of the Organization and the changes in them. One can think of the Organization's net position – the difference between assets and liabilities – as a way to measure the Organization's financial position. Over time, increases or decreases in the Organization's net position are one indicator of whether the Organization is doing better or worse financially. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth and new or changed government legislation.

In the Statement of Net Position and the Statement of Activities, we look at the Organization's overall activity.

Governmental activities – most of the Organization's basic services are reported here including property taxes, grants and other income which finance most of these activities.

The government-wide financial statements can be found on page 10-11 of this report.

**Fund Financial Statements**

Traditional users of government financial statements will find the fund financial statement presentation more familiar. The focus is now on the Organization's funds. The fund financial statements provide more information about the Organization's funds and current year detail operations and not the Organization as a whole.

The Organization's fund statement encompasses the activity of the general fund. The general fund is the primary and only operating fund of the Organization. It accounts for financial resources used for general types of operations. This statement offers a short-term view of the current year. The basic fund financial statements can be found on pages 12-14 of this report.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-31 of this report.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2025

**Government-wide Financial Analysis**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Organization, assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$2,225,715 as of June 30, 2025 as compared to \$1,765,745 in the prior year. The prior year net position was revised for the implementation of GASBS No. 101 Compensated Absences. The change in accounting principle decreased the prior year net position by \$92,740. This guidance requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. Note 12 describes in further detail the change in accounting principle.

The largest portion of the Organization's net position reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment and construction in progress), less any related debt used to acquire those assets that is still outstanding. The Organization uses these capital assets to provide services to the community; consequently, these assets are not available for future spending. Although the Organization's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The Organization's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

**Net position for the years ending June 30, 2025 and 2024**

	<u>2025</u>		<u>2024</u>		<u>Change</u>
Current Assets	\$ 2,238,085	\$	1,760,283	\$	477,802
Noncurrent Assets	2,985,994		2,825,624		160,370
<b>Total Assets</b>	<u>5,224,079</u>		<u>4,585,907</u>		638,172
<b>Deferred Outflows of Resources</b>	<u>606,787</u>		<u>1,016,589</u>		<u>(409,802)</u>
Current Liabilities	558,562		457,601		100,961
Noncurrent Liabilities	2,099,983		2,112,080		(12,097)
<b>Total Liabilities</b>	<u>2,658,545</u>		<u>2,569,681</u>		88,864
<b>Deferred Inflows of Resources</b>	<u>946,606</u>		<u>1,267,070</u>		<u>(320,464)</u>
Net Position					
Investment in capital assets (net)	2,932,275		2,781,981		150,294
Unrestricted	(706,560)		(1,016,236)		309,676
<b>Total Net Position</b>	<u>\$ 2,225,715</u>	\$	<u>1,765,745</u>	\$	<u>459,970</u>

Net position increased \$459,970 from 2025 to 2024, an increase of 26%.

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2025**

The following table presents a summary of changes in net position for the fiscal years ended June 30, 2025 and 2024.

	<b>2025</b>	<b>2024</b>	<b>Change</b>
<b>Revenues:</b>			
Intergovernmental transfers	\$3,277,911	\$3,068,620	\$209,291
Program Revenues	2,226,883	1,341,395	885,488
Investment income	852	795	57
Other local revenues	2,048	78,921	(76,873)
Gain/(Loss) on sale of assets	16,266	0	16,266
<b>Total Revenue</b>	<b>5,523,960</b>	<b>4,489,731</b>	<b>1,034,229</b>
<b>Expenses:</b>			
Parks and Recreation	4,971,250	4,449,612	521,638
<b>Total Expenses</b>	<b>4,971,250</b>	<b>4,449,612</b>	<b>521,638</b>
Change in net position	552,710	40,119	512,591
Beginning net position	1,765,745	1,725,626	40,119
Change in accounting principle (Note 12)	(92,740)	0	(92,740)
<b>Ending net position</b>	<b>\$2,225,715</b>	<b>\$1,765,745</b>	<b>\$459,970</b>

The Organization's main source of revenue is intergovernmental support from the City of Georgetown and Scott County Fiscal Court, which is approximately 59% of the Organization's total revenue. Other income sources include revenue generating activity through rentals, facility usage, and program participation. Parks and Recreation makes up 100% of total Governmental Fund expenses.

**Fund Financial Analysis**

The Organization's total general fund revenues for the fiscal year ended June 30, 2025, were \$5,507,694, an increase of \$1,017,964 from the total revenues of \$4,489,730 for 2024.

**Revenue and Expense Comparison for the years ending June 30, 2025 and 2024**

	<b>2025</b>	<b>2024</b>	<b>Change</b>
Intergovernmental transfers	\$ 3,947,518	\$ 3,068,620	\$ 878,898
Program revenues	625,022	548,041	76,981
Membership revenues	817,259	781,189	36,070
Grants and donations	114,995	12,165	102,830
Interest income	852	795	57
Other revenues	2,048	78,920	(76,872)
<b>Total revenues</b>	<b>5,507,694</b>	<b>4,489,730</b>	<b>1,017,964</b>
Personnel expenses	2,994,250	3,008,362	(14,112)
Program supplies	129,739	182,170	(52,431)
Repairs and maintenance	717,098	259,868	457,230
Utilities and telephone	478,285	392,123	86,162
Insurance	92,424	88,859	3,565
Office supplies	75,493	111,593	(36,100)
Professional fees	120,608	79,732	40,876
Software and support	-	8,982	(8,982)
Marketing and advertising	10,735	27,787	(17,052)
Travel	27,632	46,217	(18,585)
Miscellaneous	8,732	5,387	3,345
Staff education	11,518	11,224	294
Capital Outlay	544,083	656,941	(112,858)
<b>Total expenditures</b>	<b>5,210,597</b>	<b>4,879,245</b>	<b>331,352</b>
Gain (loss) on sale	16,266	-	16,266
Proceeds from debt issuance	191,489	-	191,489
<b>Total other financing sources</b>	<b>207,755</b>	<b>-</b>	<b>207,755</b>
<b>Net change in fund balance</b>	<b>\$ 504,852</b>	<b>\$ (389,515)</b>	<b>\$ 894,367</b>

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2025

**CAPITAL EXPENDITURES**

The Organization added \$352,594 to the governmental funds in capital assets during the year. Capital funding for FY 2025 included two new mowers for our Parks Maintenance department, continued fencing improvements to Marshall and Scott County Parks, and Pavilion improvements including a replacement of the old PA system, replacement of pool filter media, replacement of the natatorium doors and overhead lighting.

**BUDGET HIGHLIGHTS**

GSC Parks presents its anticipated budget to the Scott County Fiscal Court mid-March to request funding support. After review by Scott County Fiscal Court, the budget is then submitted to the City of Georgetown. After adjustments are made, GSC Parks adopts an annual budget at the June Board meeting after it has been presented in both April and May for discussion. The budget is devised through a cooperative team of Scott County Fiscal Court, the City of Georgetown, Board members, Management staff, plus the Bookkeeper/Administrative Assistant. Several meetings are held prior to the June Board meeting, and goals for the next year are established by the staff and possible expenditures related to those goals are identified. The Operating Budget includes proposed expenses and the means of financing them. The Organization's operating budget is amended during the year if unusual events occur. A current Fiscal Year budget comparison for the current month and year to date is presented to management and the Board of Trustees as interim financial statements; however, they are not reported on, nor shown, on the financial statements section of this report. A procurement policy has been established by the City of Georgetown and adopted by the GSC Parks Board to give direction to larger spending amounts.

The Organization has operated on a zero-balance budget so that at the end of the fiscal year each budget category reverts back to the new balance for the new year. Each year the Organization staff has worked diligently to keep the overall budget in line with the projected budget. Some categories may be over, but in general the overall amounts are taken to the Board of Trustees for approval before the purchase is made. Please note that this budget comparison is prior to any audit adjustments purposes.

**ECONOMIC FACTORS AND FUTURE BUDGET ISSUES**

The Organization expects to see a continued increase in income as the improvements are finished bringing more services to the members. Staffing is a cost that continues to grow as the challenge to get staffing remains competitive with pay rates increased to meet the required demand.

**CONTACTING THE ORGANIZATION MANAGEMENT**

The financial report is designed to provide the citizens of Scott County and its creditors with a general overview of the Organization's finances and to demonstrate the Organization's accountability of the money it receives. If you have questions about this report or need additional financial information, do not hesitate to contact the Treasurer for the GSC Parks Board, Bill Hamilton.

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
STATEMENT OF NET POSITION  
JUNE 30, 2025**

		<u>TOTAL</u>
<b>ASSETS:</b>		
Current Assets		
Cash and Cash Equivalents	\$	2,230,406
Prepaid Insurance and Expenses		7,679
Total Current Assets		<u>2,238,085</u>
Noncurrent Assets		
Net OPEB Asset		53,719
Capital Assets, Depreciable, Net		2,718,475
Right of Use Assets, Net		213,800
Total Noncurrent Assets		<u>2,985,994</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>5,224,079</u></b>
Deferred Outflows of Resources		
Pensions	\$	424,147
OPEB		182,640
Total Deferred Outflows of Resources	\$	<u>606,787</u>
<b>LIABILITIES:</b>		
Current Liabilities		
Accounts Payable	\$	111,321
Accrued Payroll & Related Liabilities		134,450
Compensated Absences		85,235
Deferred Membership Dues		184,780
Lease Liability		42,776
Total Current Liabilities		<u>558,562</u>
Long-Term Liabilities		
Compensated Absences		72,821
Lease Liability		171,736
Net Pension Liability		1,855,426
Total Long-Term Liabilities		<u>2,099,983</u>
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b><u>2,658,545</u></b>
Deferred Inflows of Resources		
Pensions	\$	361,325
OPEB		585,281
Total Deferred Inflows of Resources	\$	<u>946,606</u>
<b>NET POSITION</b>		
Invested in Capital Assets, Net of Related Debt	\$	2,932,275
Unrestricted		<u>(706,560)</u>
<b>TOTAL NET POSITION</b>	<b>\$</b>	<b><u>2,225,715</u></b>

See Accompany Notes to the Financial Statements



**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
BALANCE SHEET  
GOVERNMENTAL FUND  
JUNE 30, 2025**

		<u>GOVERNMENTAL FUND</u>
<b>ASSETS:</b>		
Cash and Cash Equivalents	\$	2,230,406
Prepaid Insurance and Expenses		<u>7,679</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>2,238,085</u></b>
 <b>LIABILITIES:</b>		
Accounts Payable	\$	111,321
Accrued Payroll & Related Liabilities		134,450
Deferred Membership Dues		<u>184,780</u>
<b>TOTAL LIABILITIES</b>		<b><u>430,551</u></b>
 <b>FUND BALANCES:</b>		
Nonspendable		7,679
Unassigned		<u>1,799,855</u>
<b>TOTAL FUND BALANCES</b>		<b><u>1,807,534</u></b>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b>\$</b>	 <b><u>2,238,085</u></b>

See Accompany Notes to the Financial Statements

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2025**

Total Governmental Fund Balance	\$	1,807,534
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets are not reported in the fund financial statement because they are not current financial resources, but they are reported in the statement of net position.		2,932,275
Deferred outflows of resources are not recorded in the government fund financials because they do not affect current resources but are recorded in the statement of net position.		
Pension		424,147
OPEB		182,640
Certain assets (obligations) are not a use of financial resources and therefore, are not reported in the government funds, but are presented in the statement of net position.		
Net pension liability		(1,855,426)
Net OPEB asset		53,719
Deferred inflows of resources are not recorded in the government fund financials because they do not affect current resources but are recorded in the statement of net position.		
Pension		(361,325)
OPEB		(585,281)
Certain liabilities (such as bonds and notes payable, compensated absences, and accrued interest) are not reported in the fund financial statement because they are not due and payable, but are presented in the statement of net position.		
Lease liability		(214,512)
Compensated absences		<u>(158,056)</u>
Net Position of Governmental Activities	\$	<u><u>2,225,715</u></u>

See Accompany Notes to the Financial Statements

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>GOVERNMENTAL FUND</u>
<b>REVENUES:</b>	
Intergovernmental	\$ 3,947,518
Program Revenues	625,022
Membership Revenues	817,259
Grants & Donations	114,995
Investment Income	852
Other Revenues	2,048
<b>TOTAL REVENUES</b>	<u>5,507,694</u>
 <b>EXPENDITURES:</b>	
Personnel Expenses	2,994,250
Program Supplies	129,739
Repairs & Maintenance	717,098
Utilities & Telephone	478,285
Insurance	92,424
Office Supplies	75,493
Professional Fees	120,608
Marketing & Advertising	10,735
Travel	27,632
Miscellaneous Expenses	8,732
Staff Education	11,518
Capital Outlay	544,083
<b>TOTAL EXPENDITURES</b>	<u>5,210,597</u>
 <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	 <u>297,097</u>
 <b>OTHER FINANCING SOURCES (USES)</b>	
Gain (Loss) on Sale	16,266
Proceeds from Debt Issuance	191,489
<b>TOTAL OTHER FINANCING         SOURCES (USES)</b>	<u>207,755</u>
 <b>NET CHANGE IN FUND BALANCES</b>	 504,852
 <b>FUND BALANCE, JUNE 30, 2024</b>	 <u>1,302,682</u>
 <b>FUND BALANCE, JUNE 30, 2025</b>	 \$ <u><u>1,807,534</u></u>

See Accompany Notes to the Financial Statements

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

Net Change in Fund Balance - Governmental Fund	\$	504,852
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Capital outlays are reported as expenditures in the fund financial statement because they are current financial resources, but they are presented as assets in the statement of activities and depreciated over their estimated economic lives. The difference is the amount by which capital outlays exceed depreciation expense for the year</p>		
Capital outlays		544,083
Depreciation expense		(424,213)
<p>Generally, expenditures recognized in the fund financial statement are limited to only those that use current financial resources, but expenses are recognized in the statement of activities when they are incurred.</p>		
Compensated absences		18,114
<p>Proceeds from long-term debt are reported as revenues in the fund statements because they create current financial resources, but they are separated and shown as long-term debt on the statement of net position.</p>		
		(191,489)
<p>Governmental funds report CERS contributions as expenditures when paid. However, in the statement of activities, pension &amp; OPEB expense is the cost of benefits earned, adjusted for member contributions, and the recognition of changes in deferred outflows and inflows of resources related to pensions, and investment experience.</p>		
		93,634
<p>Lease payments are recognized as expenditures of current financial resources in the fund financial statement, but are reductions of liabilities in the statement of net position.</p>		
		<u>7,729</u>
Change in Net Position of Governmental Activities	\$	<u><u>552,710</u></u>

See Accompany Notes to the Financial Statements

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION**  
**GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		Favorable (Unfavorable)
<b>REVENUES:</b>				
Intergovernmental	\$ 4,744,811	\$ 4,744,811	\$ 3,947,518	\$ (797,293)
Program Revenues	594,058	594,058	625,022	30,964
Membership Revenues	715,027	715,027	817,259	102,232
Grants & Donations	-	-	114,995	114,995
Investment Income	-	-	852	852
Other Revenues	-	-	2,048	2,048
<b>TOTAL REVENUES</b>	<u>6,053,896</u>	<u>6,053,896</u>	<u>5,507,694</u>	<u>(546,202)</u>
<b>EXPENDITURES:</b>				
Personnel Expenses	3,007,574	3,007,574	2,994,250	13,324
Program Supplies	576,636	576,636	129,739	446,897
Repairs & Maintenance	126,380	126,380	717,098	(590,718)
Utilities & Telephone	481,550	481,550	478,285	3,265
Insurance	99,000	99,000	92,424	6,576
Office Supplies	58,576	58,576	75,493	(16,917)
Professional Fees	157,000	157,000	120,608	36,392
Marketing & Advertising	25,000	25,000	10,735	14,265
Travel	6,500	6,500	27,632	(21,132)
Miscellaneous Expenses	3,500	3,500	8,732	(5,232)
Staff Education	27,500	27,500	11,518	15,982
Capital Outlay	1,484,680	1,484,680	544,083	940,597
<b>TOTAL EXPENDITURES</b>	<u>6,053,896</u>	<u>6,053,896</u>	<u>5,210,597</u>	<u>843,299</u>
Excess (Deficit) of Revenues over Expenditures	-	-	297,097	297,097
<b>OTHER FINANCING SOURCES (USES)</b>				
Gain (Loss) on Sale	-	-	16,266	16,266
Proceeds from Debt Issuance	-	-	191,489	191,489
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>207,755</u>	<u>191,489</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	504,852	504,852
Fund Balance, June 30, 2024	<u>1,302,682</u>	<u>1,302,682</u>	<u>1,302,682</u>	<u>-</u>
Fund Balance, June 30, 2025	<u>\$ 1,302,682</u>	<u>\$ 1,302,682</u>	<u>\$ 1,807,534</u>	<u>\$ 504,852</u>

See Accompany Notes to the Financial Statements

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Georgetown-Scott County Parks & Recreation was created as a joint venture between the City of Georgetown, Kentucky and Scott County, Kentucky to operate the local parks and recreation pursuant to K.R.S. 97.035 et. seq. and K.R.S. 97.010 et. seq. The Organization was created to provide all Scott County residents with access to public parks and facilities, and to establish, equip, maintain and administer a countywide park and recreation system. The affairs of the Organization district shall be operated by a Board of Trustees as set forth by K.R.S. 97.010.

Basis of Presentation

The financial statements of the Georgetown-Scott County Parks & Recreation District have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements – The Statement of Net Position and the Statement of Activities display information about the Organization’s taxing district as a whole.

Fund Financial Statements – are organized into funds, each of which is considered separately. The Organization has only one such governmental fund that accounts for the daily operating activity of the Organization. A description of such fund is as follows:

- The General Fund is the primary and only operating fund of the Organization. It accounts for financial resources used for general types of operations. This is a budgeted fund and any unrestricted fund balances are considered as resources available for use.

Basis of Accounting and Measurement Focus

In the government-wide Statement of Net Position and the Statement of Activities, all activities are presented under the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Property taxes are recorded as revenue when collected and available to be remitted to the Organization by county tax collection agencies. Expenditures are recognized when the related fund liability is incurred.

Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgeting

The Organization follows the procedures established pursuant to Section 91A.030 of the Kentucky Statutes in establishing the budgetary data reflected in the financial statements. Budgets for the general fund are adopted on a basis consistent with United States generally accepted accounting principles.

Receivables and Revenues

In the government-wide statements, revenues are recognized when they become available. Available revenues include intergovernmental transfers expected to be collected within sixty days after year-end. These transfers are considered fully collectible and, therefore, no allowance for uncollectible taxes is provided.

Property and Equipment

Property and equipment is stated at cost or, if donated, at the approximate fair value at the date of donation. All property and equipment purchases have been capitalized and recorded in the government-wide financial statements. Additionally, as all capital assets are directly utilized in the Organization's operating activities, an expense for capital outlays has been reported in the fund financial statements. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Depreciation for the year ended June 30, 2025 was \$416,100.

Fund Balance

As of June 30, 2012, the Organization implemented GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions. Fund balances of the governmental funds are classified as follows:

- Non-spendable – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact. As of June 30, 2025 \$7,679 was non-spendable.
- Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- Committed – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision-making authority for the Organization. Commitments may be established, modified, or rescinded only through resolutions approved by the Board.
- Assigned – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Only the Board may assign amounts for specific purposes.
- Unassigned – all other spendable amounts. As of June 30, 2025 \$1,799,855 was non-spendable.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

Organization employees are entitled to certain compensated absences based on their length of employment. Paid vacation time accrues at the rate of one to three weeks based on the length of employment. Unused vacation time may be carried forward from one year to the next with certain limitations. Other compensated absences do not vest and are recorded as expenditures when they are paid.

Pensions

GASB Statement No. 68 requires recognition in the financial statements and notes of the employer's (the Organization) obligation for the net long-term pension obligations. See Note 8.

Other Postemployment Benefits (OPEB)

Beginning in fiscal year 2018, the Organization implemented GASB Statement No. 75, which requires recognition of the employer's (the Organization) obligation for the net long-term OPEB obligations. See Note 9.

Deferred Outflows/Inflows of Resources

The Statement of Net Position includes a separate section for Deferred Outflows of Resources. This represents the usage of net position applicable to future periods and will be recognized as expenditures in the future period to which it applies. This category includes amounts related to pensions and other post-employment benefits (OPEB) for certain actuarially determined differences between projected and actual investment earnings and/or other differences between projected and actual demographic experience, as well as contributions made by the Organization subsequent to the measurement date.

The Statement of Net Position includes a separate section for Deferred Inflows of Resources. This represents the acquisition of net position applicable to future periods and will be recognized as revenue in the future period to which it applies. This category includes amounts related to pensions and OPEB for certain actuarially determined differences between projected and actual demographic experience and/or projected and actual investment earnings.

Leases

The lease liability is recognized at the commencement of the lease term, unless the lease is a short-term lease, below the lease capitalization threshold of \$5,000, or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives) based on a borrowing rate specified in the contract or implicit rate. The lease term includes the noncancelable period of the lease and extensions the Organization is reasonably certain to exercise. The Organization monitors changes in circumstances that are expected to significantly affect the amount of a lease liability that may require a remeasurement of its lease.

Recent Pronouncements

During FY2025, The Organization implemented GASBS No. 101, *Compensated Absences*. This standard revises some definitions for compensated absences and consolidates guidance for all types of leave to a single accounting recognition. See earlier discussion of the basis used to estimate the probability of using this leave. See Note 12 for the impact of the retroactive application of this guidance to compensated absence leave as of June 30, 2024.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recent Pronouncements (continued)

GASBS No. 102, *Certain Risk Disclosures*, was issued in December 2023 and was effective for fiscal years beginning after June 15, 2024. This standard requires additional disclosures for concentrations that reflect a lack of diversity in resource flows. In addition, disclosures about constraints that impose limitation by external party or by the formal action of the government’s highest level of decision-making authority. Constraints may also affect a government’s ability to acquire resources or control spending. The Organization has evaluated significant revenue sources and critical legal and statutory requirements to evaluate whether the Organization is vulnerable to risks of concentration or constraints. The Organization’s management has determined that no risk disclosures are required by GASBS No. 102.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*, effective for fiscal years beginning after June 15, 2025 (The Organization’s 2026 fiscal year). This guidance clarifies management’s responsibility for explaining key variances in management’s discussion and analysis. The budget discussion will be deleted from the MD&A and governments will only report the budgetary comparison schedule in required supplementary information. Additional changes include classification of unusual or infrequent items, the reporting format for proprietary statements, and reporting major component units.

GASBS No. 104, *Disclosure of Certain Capital Assets*, was issued in September 2024 and will be effective for fiscal years beginning after June 15, 2025 (The Organization’s 2026 fiscal year). GASBS No. 104 requires separate reporting of leased, public-private partnership, and subscription-based information technology right-to-use assets. Additional disclosures may also be required for capital assets that are held for resale. The Organization currently has no leased or SBITA right-to-use assets or capital assets that are held for sale, so implementation of this standard will have no impact on the Organization’s financial position.

NOTE 2 – CONCENTRATION OF CREDIT RISK

The Organization maintains cash and cash equivalents in local banks which may, at times, exceed the FDIC limits. The Organization’s cash and cash equivalents are categorized as either (1) insured or collateralized with securities held by the entity or by its agent in the entity’s name, (2) collateralized with securities held by the pledging financial institution’s trust department or agent in the entity’s name or (3) uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the entity’s name). The Organization’s categorization as of June 30, 2025 was as follows:

		<u>2025</u>
Category 1	\$	250,000
Category 2		1,969,850
Category 3		<u>0</u>
	\$	<u><u>2,219,850</u></u>

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 3 – CAPITAL ASSETS

Activity for plant and equipment, which is capitalized by the Organization for the year ended June 30, 2025, is summarized below:

<u>6/30/2025</u>	<u>Beginning</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending</u>
<b>Non Depreciable Assets:</b>				
Land	\$ 2,660	\$ 0	\$ 0	\$ 2,660
<b>Total Non Depreciable Assets:</b>	<b>\$ 2,660</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,660</b>
<b>Depreciable Assets:</b>				
Buildings and Improvements	1,421,540	264,224	(38,278)	1,647,486
Equipment	3,579,976	38,167	(231,826)	3,386,317
Vehicles	404,318	50,204	(54,896)	399,626
Software	135,870	0	0	135,870
<b>Total Depreciable Assets:</b>	<b>\$ 5,541,704</b>	<b>\$ 352,595</b>	<b>\$ (325,000)</b>	<b>\$ 5,569,298</b>
<b>Accumulated Depreciation:</b>	<b>\$ (2,762,383)</b>	<b>\$ (416,100)</b>	<b>\$ 325,000</b>	<b>\$ (2,853,483)</b>
<b>Total Capital Assets, net:</b>	<b>\$ 2,781,981</b>	<b>\$ (63,505)</b>	<b>\$ 0</b>	<b>\$ 2,718,475</b>
<b>Intangible Right-to-Use Assets:</b>				
Leased Equipment	40,566	191,489	0	232,055
Less Accumulated Depreciation	(10,141)	(8,114)	0	(18,255)
<b>Intangible Right-to-Use Assets, net:</b>	<b>\$ 30,425</b>	<b>\$ 183,375</b>	<b>\$ 0</b>	<b>\$ 213,800</b>
<b>Governmental Activities, net:</b>	<b>\$ 2,812,406</b>	<b>\$ 119,870</b>	<b>\$ 0</b>	<b>\$ 2,932,275</b>

Intangible Right-to-Use Assets

GASBS No. 87, *Leases*, requires recognition of the value of copiers and vehicles leased under long-term contracts. As of June 30, 2025, the Organization had five lease agreements in place for copiers and vehicles. Terms of the leases are described in Note 6.

NOTE 4 – COMPENSATED ABSENCES

It is the Organization’s policy to compensate all employees for certain absences not used at the end of their employment. As of June 30, 2025, the liability for these absences was \$158,056 and has been included in the personnel expenses. Such liability is recorded in the government-wide financial statements.

NOTE 5 – DEFERRED MEMBERSHIP DUES

The Organization sells memberships to the Pavilion to allow citizens to access the facilities and the pool. Some of these memberships are purchased semi-annually or annually. As of June 30, 2025, \$184,780 worth of membership payments were received for services to be provided after the end of the fiscal year.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2025

NOTE 6 – LEASES

GASBS No. 87, *Leases*, outlines accounting and reporting leases with long-term commitments for right-to-use assets that will not be purchased at the termination of the lease.

During FY 2023 the Organization entered into a lease agreement with ABS for various copiers. The lease requires a minimum monthly lease payment of \$780, plus additional charges for excess usage and excluding applicable taxes. For purposes of discounting future payments on the lease, the Organization used the interest rate (6%) which is comparable to the leases entered at the same time.

During FY 2025 the Organization entered into a lease agreement with Enterprise for a truck. The lease requires a minimum monthly lease payment of \$825, plus additional charges for excess usage and excluding applicable taxes. For purposes of discounting future payments on the lease, the Organization used the interest rate (6.255%) as stated in the lease agreement.

During FY 2025 the Organization entered into a lease agreement with Enterprise for a truck. The lease requires a minimum monthly lease payment of \$785, plus additional charges for excess usage and excluding applicable taxes. For purposes of discounting future payments on the lease, the Organization used the interest rate (5.421%) as stated in the lease agreement.

During FY 2025 the Organization entered into a lease agreement with Enterprise for a truck. The lease requires a minimum monthly lease payment of \$1,132, plus additional charges for excess usage and excluding applicable taxes. For purposes of discounting future payments on the lease, the Organization used the interest rate (6.410%) as stated in the lease agreement.

During FY 2025 the Organization entered into a lease agreement with Enterprise for a truck. The lease requires a minimum monthly lease payment of \$953, plus additional charges for excess usage and excluding applicable taxes. For purposes of discounting future payments on the lease, the Organization used the interest rate (6.252%) as stated in the lease agreement.

The leased equipment and accumulated amortization of the right-to-use assets are outlined in Note 3.

Minimum lease payments over the next five years include:

	<u>Lease Payments to Maturity</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY 2026	\$42,776	\$10,917	\$53,693
FY 2027	44,425	9,268	53,693
FY 2028	44,102	6,506	50,608
FY 2029	40,351	3,977	44,329
FY 2030	42,857	1,436	44,293
	<u>\$214,512</u>	<u>\$32,104</u>	<u>\$246,615</u>

NOTE 7 – INTERGOVERNMENTAL TRANSFERS

The Organization receives funds from the City of Georgetown and Scott County to allow them to continue to operate the park and recreation services on their behalf. The transfers for the year ended June 30, 2025, consisted of \$1,728,587 from Scott County and \$2,218,932 from the City of Georgetown. These funds make up a majority of the revenues of the Organization. The amount of the funds to be transferred is determined annually by the board of trustees of both the City of Georgetown and Scott County during their annual budget determination. The contract is automatically renewed annually.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2025

NOTE 8 – RETIREMENT PLANS

The Organization’s employees are provided with a pension plan through the County Employees Retirement System

*General information about the County Employees Retirement System Non-Hazardous (“CERS”)*

Plan description—Employees whose positions do not require a degree beyond a high school diploma are covered by the CERS, a cost-sharing multiple-employer defined benefit pension plan administered by the Kentucky Public Pensions Authority (KPPA), an agency of the Commonwealth of Kentucky. As of April 1, 2022, Kentucky Revised Statute (“KRS”) Section 78.782 shifted the governance of CERS to a separate Board of Trustees of the County Employees Retirement System. The CERS Board manages the CERS trust, including investment management. KPPA provides the day-to-day administration (KRS 61.505) for accounting and benefit administration for CERS. The Kentucky General Assembly has the authority to establish and amend benefit provisions. The Kentucky Public Pensions Authority issues a publicly available financial report that includes financial statements and required supplementary information for CERS. That report may be obtained from <http://kyret.ky.gov/>.

Benefits provided—CERS provides retirement, health insurance, death and disability benefits to Plan employees and beneficiaries. Employees are vested in the plan after five years’ service. For retirement purposes, employees are grouped into three tiers, based on hire date:

Tier 1	Participation date Unreduced retirement Reduced retirement	Before September 1, 2008 27 years of service or 65 years old At least 5 years of service and 55 years old At least 25 years of service and any age
Tier 2	Participation date Unreduced retirement Reduced retirement	September 1, 2008 – December 31, 2013 At least 5 years of service and 65 years old Or age 57+ and the sum of service years plus age equal 87 At least 10 years of service and 60 years
Tier 3	Participation date Unreduced retirement Reduced retirement	After December 31, 2013 At least 5 years of service and 65 years old Or age 57+ and the sum of service years plus age equal 87 Not available

Cost of living adjustments are provided at the discretion of the General Assembly. In 2013, the General Assembly established funding status thresholds which must be achieved before another COLA can be awarded to retirees. Retirement is based on a factor of the number of years’ service and hire date multiplied by the average of the highest five years’ earnings. Reduced benefits are based on factors of both these components.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2025

NOTE 8 – RETIREMENT PLANS (CONTINUED)

Death benefits are provided for both death after retirement and death prior to retirement. Death benefits after retirement are \$5,000 in lump sum. Five years' service is required for death benefits prior to retirement and the employee must have suffered a duty-related death. The decedent's beneficiary will receive the higher of the normal death benefit and \$10,000 plus 25% of the decedent's monthly final rate of pay and any dependent child will receive 10% of the decedent's monthly final rate of pay up to 40% for all dependent children. Five years' service is required for nonservice-related disability benefits.

Employer Contributions – For the year ended June 30, 2025, employer contributions were established by the County Employees Retirement Systems in December 2022. The governing Board establishes employer contribution rates based on the annual actuarial valuation completed in November each year for the fiscal year beginning the following July 1. For fiscal year 2025, the employer contribution rate for CERS nonhazardous pensions was 19.71%. In fiscal year 2024, these rates were 23.34%. (See Note 6 for additional rate information for the OPEB plans.)

Employee Contributions – Required contributions by the employee are based on the tier:

	<u>NonHazardous</u>	
Tier 1		5%
Tier 2		5% + 1% for insurance
Tier 3		5% + 1% for insurance

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2025, The Organization reported a liability for its proportionate share of the net pension liability for CERS. The amount recognized by the Organization as its proportionate share of the net pension liability was \$1,855,426. The net pension liability for the plan was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The Organization's proportion of the net pension liability for CERS was based on the actuarial liability of the employees and former employees relative to the total liability of the System as determined by the actuary. For the year ended June 30, 2025, The Organization's proportion was 0.031025 percent. For the year ended June 30, 2025, The Organization recognized an increase in pension expense of \$49,176 related to CERS.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 8 – RETIREMENT PLANS (CONTINUED)

At June 30, 2025, The Organization reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources
Differences between expected and actual experience	\$ 89,806	\$	-
Changes of assumptions	-		83,829
Net difference between projected and actual earnings on pension plan investments	127,426		246,720
Changes in proportion and differences between The Organization contributions and proportionate share of contributions	9,867		30,776
The Organization contributions subsequent to the measurement date	197,048		-
	\$ 424,147	\$	361,325

\$197,048 reported as deferred outflows of resources related to pensions resulting from The Organization contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2026	\$ (84,151)
2027	\$ 22,369
2028	\$ (45,858)
2029	\$ (26,586)
2030	\$ -

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2025

NOTE 8 – RETIREMENT PLANS (CONTINUED)

Actuarial assumptions - The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	CERS
Inflation	2.50%
Payroll growth rate	2.00%
Cost-of-living adjustment	0.0%
Salary Increases	3.30% - 10.30%
Investment rate of return	6.50%
Municipal Bond Index Rate	N/A
Single Equivalent Interest Rate	6.50%

For CERS, mortality tables used for non-hazardous retired members was a system-specific mortality table based on mortality experience from 2013 to 2022, for the non-hazardous system, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2023. Mortality for active non-hazardous members was based on the PUB-2010 General Mortality table, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010.

For CERS, the long-term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years, at a minimum. The most recent experience study was based on experience through June 30, 2022 and adopted by the CERS Board of Trustees on May 9, 2023. In 2024, the CERS Actuarial Committee requested an update on the key economic assumptions to evaluate these assumptions for the 2024 evaluation. GRS relied on capital market assumptions, CERS 2024 investment policy for the target asset allocation, and changes to investment consultants assumptions based on 2024 market conditions to develop recommended assumptions for inflation, investment returns, and payroll growth. The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized the table below. The current long-term inflation assumption is 2.3% per annum for the non-hazardous plan.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2025

NOTE 8 – RETIREMENT PLANS (CONTINUED)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
<b>Equity:</b>	<b>60.00%</b>	
Public Equity	50.00%	4.15%
Private Credit	10.00%	9.10%
<b>Fixed Income:</b>	<b>20.00%</b>	
Core Bonds	10.00%	2.85%
High Yield Credit	10.00%	3.82%
Cash	0.00%	1.70%
<b>Inflation Protected:</b>	<b>20.00%</b>	
Real Estate	7.00%	4.90%
Real Return	<u>13.00%</u>	5.35%
Total	<u>100.00%</u>	
<b>Expected Real Return</b>		<b>4.69%</b>
<b>Long Term Inflation Assumption</b>		<b><u>2.50%</u></b>
<b>Expected Nominal Return for Portfolio</b>		<b><u>7.19%</u></b>

Discount rate—For CERS, the discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan employees and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment return of 6.50%. The long-term investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of CERS proportionate share of net pension liability to changes in the discount rate—The following table presents the net pension liability of The Organization, calculated using the discount rates selected by each pension system, as well as what The Organization’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
CERS The Organization's proportionate share of net pension liability	\$ 2,391,948	\$ 1,855,426	\$ 1,410,255

Pension plan fiduciary net position—Detailed information about the pension plan’s fiduciary net position is available in the separately issued financial report of CERS.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 8 – RETIREMENT PLANS (CONTINUED)

Deferred Compensation

The Organization offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all employees, permits them to defer a portion of their salary until future years. This deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, was amended by GASBS No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The GASB standards allow entities with little or no administrative involvement who do not perform the investing function for these plans to omit plan assets and related liabilities for these defined contribution plans from their financial statements. The Organization therefore does not show these assets and liabilities in this financial statement.

NOTE 9 – OTHER POST-EMPLOYMENT BENEFIT PLANS

The Organization's employees are provided with an OPEB plan through the County Employees Retirement System. In accordance with Kentucky Revised Statutes, these benefits are provided and advance funded on an actuarially determined basis through the CERS plan. The CERS governance structure discussed in NOTE 8 for pension plan governance also applies to the CERS OPEB plans. The Kentucky Public Pensions Authority's publicly available financial report includes the CERS OPEB plan reports and may be obtained from <https://www.kyret.ky.gov/Publications/Pages/Actuarial-Valuations.aspx>.

CERS Other Postemployment Benefits

**Plan Description**— All The Organization employees participating in CERS are provided benefits through the nonhazardous plan. CERS health insurance benefits are subject to various participation dates to determine eligibility and health insurance contribution rates. For employees who initiated participation in the CERS system prior to July 1, 2003, CERS pays a percentage of the monthly contribution rate for insurance covered based on the retired member's years of service and type of service. Non-hazardous members receive a contribution subsidy for only the member's health insurance premium.

**Benefits Provided**—Percentage of premium subsidies ranges from 0% for less than 4 years of service to 100% for 20 years or more of service. For members who initiated participation in the CERS system after July 1, 2003 until August 31, 2008, members must have 120 months of service in a state-administered retirement system to qualify for participation in the CERS health plans. Members who began participating with CERS on or after September 1, 2008, must have 180 months of service upon retirement to participate in the CERS health plans. Non-hazardous retirees receive \$10 toward the monthly premium for each full year of service.

**Contributions**—CERS allocates a portion of the employer contributions to the health insurance benefit plans. Beginning with the 2023 measurement, the CERS nonhazardous OPEB plan was over funded and employer contributions were decreased to zero. CERS allocated 0.0% in FY 2025 and FY 2024 for the actuarially required contribution rate paid by employers for funding the nonhazardous healthcare benefit. In addition, 1% of the Tier 2 and 3 employee contributions are allocated to the health insurance plan for nonhazardous plans.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2025

NOTE 9 – OTHER POST-EMPLOYMENT BENEFIT PLANS (CONTINUED)

*CERS OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs*

At June 30, 2025, the Organization reported an asset of \$53,719 for its proportionate share of the CERS collective net OPEB asset. The collective net OPEB asset was measured as of June 30, 2024, and the total OPEB liability used to calculate the collective net OPEB asset was based on a projection of the Organization’s long-term share of contributions to OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2025, the Organization’s proportion was 0.031055 percent. The Organization recognized a negative OPEB expense of \$142,816 as the OPEB asset increased and the related deferred inflows of resources and deferred outflows of resources decreased.

At June 30, 2025, The Organization reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

<b>CERS</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 29,803	\$ 422,663
Changes of assumptions	48,676	37,904
Net difference between projected and actual earnings on OPEB plan investments	47,220	96,242
Changes in proportion and differences between The Organization contributions and proportionate share of contributions	56,941	28,472
The Organization contributions subsequent to the measurement date	-	-
	<u>\$ 182,640</u>	<u>\$ 585,281</u>

No Organization contributions subsequent to the measurement date were reported in deferred outflows since the plan is overfunded and no employer contributions will be assessed until the funded status declines.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in The Organization’s OPEB expense as follows:

<u>Year ended June 30:</u>	
2026	\$ (165,105)
2027	\$ (112,015)
2028	\$ (119,118)
2029	\$ (6,404)
2030	\$ -
Thereafter	\$ -

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2025

NOTE 9 – OTHER POST-EMPLOYMENT BENEFIT PLANS (CONTINUED)

*Actuarial assumptions* – The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	6.50%, net of OPEB plan investment expense, including inflation.
Projected salary increases	3.30% - 10.30%, for non-hazardous, depending on years of service
Inflation rate	2.50%
Healthcare cost trend rates:	
Under 65	Initial trend rate starts at 7.1%, January 2026, and gradually decreasing to an ultimate trend rate of 4.25% over a period of 14 years
Ages 65 and Older	Initial trend starting at 8.0%, January 2026, and gradually decreasing to an ultimate trend rate of 4.25% over a period of 14 years
Municipal Bond Index Rate	3.97%
Discount Rate	5.99% non-hazardous

Post-retirement mortality rates (non-disabled) used a system-specific mortality table based on mortality experience from 2013 – 2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023.

The remaining actuarial assumptions (e.g. initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2022 valuation were based on a review of recent plan experience for the period ending June 30, 2022 and adopted by the CERS Board of Trustees on May 9, 2023. The investment return, price inflation, and payroll growth assumption were adopted by the Board in May 2024 for use with the June 30, 2024 valuation to reflect future economic expectations.

For CERS, the long-term expected return on plan assets is reviewed as part of the regular experience studies prepared every five years, at a minimum. The most recent analysis was based on a review of recent plan experience for the period ending June 30, 2022 and adopted by the CERS Board of Trustees on May 9, 2023. The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized the table below. The current long-term inflation assumption is 2.3% per annum for the nonhazardous plan.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 9 – OTHER POST-EMPLOYMENT BENEFIT PLANS (CONTINUED)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
<b>Equity:</b>	<b>60.00%</b>	
Public Equity	50.00%	4.15%
Private Credit	10.00%	9.10%
<b>Fixed Income:</b>	<b>20.00%</b>	
Core Bonds	10.00%	2.85%
High Yield Credit	10.00%	3.82%
Cash	0.00%	1.70%
<b>Inflation Protected:</b>	<b>20.00%</b>	
Real Estate	7.00%	4.90%
Real Return	<u>13.00%</u>	5.35%
Total	<u>100.00%</u>	
<b>Expected Real Return</b>		<b>4.69%</b>
<b>Long Term Inflation Assumption</b>		<b><u>2.50%</u></b>
<b>Expected Nominal Return for Portfolio</b>		<b><u>7.19%</u></b>

*Discount rate* – The single discount rate of 5.99% for CERS nonhazardous was used to measure the total OPEB liability as of June 30, 2024. The Single discount rate is based on the expected rate of return on OPEB plan investments of 6.50% and a municipal bond rate of 3.97%, as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of June 30, 2024. Future contributions are projected in accordance with the current funding policy mandated in Ky Revised Statutes 61.565, as amended, which includes the requirement that each participating employer in the System contribute the actuarially determined contribution rate, which is determined using a closed funding period (the Kentucky General Assembly reset the amortization period to 30 years in 2020) and the actuarial assumptions and methods adopted by the Board of Trustees. Current assets, future contributions, and investment earnings are projected to be sufficient to pay the projected benefit payments from the retirement system.

However, the cost associated with the implicit employer subsidy for non-Medicare retirees is not currently included in the calculation of the System’s actuarial determined contributions and any cost associated with the implicit subsidy is not paid out of the System’s trust. The implicit rate subsidy is paid by the Commonwealth of Kentucky self-insurance fund, Kentucky Employees Health Plan. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The following table presents the Organization’s proportionate share of the collective net OPEB liability of the System, calculated using the discount rate of 5.99%, as well as what The Organization’s proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.99%) or 1-percentage-point higher (6.99%) than the current rate:

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2025

NOTE 9 – OTHER POST-EMPLOYMENT BENEFIT PLANS (CONTINUED)

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
CERS The Organization's proportionate share	4.99%	5.99%	6.99%
of net OPEB liability	\$ 72,634	\$ (53,719)	\$ (159,957)

*Sensitivity of The Organization's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates* – The following presents The Organization's proportionate share of the collective net OPEB liability, as well as what The Organization's proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that were 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Health Care Trend Rate</u>	<u>1% Increase</u>
CERS The Organization's proportionate share			
of net OPEB liability	\$ (129,241)	\$ (53,719)	\$ 34,259

The Kentucky Public Pensions Authority's publicly available financial report includes financial reports for the CERS OPEB plans and may be obtained from <https://www.kyret.ky.gov/Publications/Pages/Actuarial-Valuations.aspx>.

NOTE 10 – RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In addition to its general liability insurance, the Organization also carries commercial insurance for all other risks of loss such as worker's compensation and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE 11 – SUBSEQUENT EVENT

The Organization has evaluated subsequent events through February 15, 2026, the date on which these financial statements were available to be issued, and found no events which require disclosure.

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2025

NOTE 12 – CHANGE IN ACCOUNTING PRINCIPLE

In FY2025, the Organization implemented GASBS No. 101, *Compensated Absences*, which requires recognition of an additional liability for earned leave that is more than likely to be used for time off or converted to sick leave at the end of the school year. GASBS No. 101 also requires retroactive recognition of these liabilities as of June 30, 2024. The impact to net position on the governmentwide statement of activities is:

		<b>Governmental Activities</b>
Net position, as previously reported	\$	1,765,745
Adjustments:		
GASBS No. 101 Implementation		(92,740)
Net change - GASBS No. 101 Implementation		(92,740)
Net Change in Beginning Net Position		(92,740)
Net Position, June 30, 2024, Restated	\$	1,673,005

REQUIRED SUPPLEMENTARY INFORMATION

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2025**

	Reporting Fiscal Year (Measurement Date) 2025 (2024)	Reporting Fiscal Year (Measurement Date) 2024 (2023)	Reporting Fiscal Year (Measurement Date) 2023 (2022)	Reporting Fiscal Year (Measurement Date) 2022 (2021)	Reporting Fiscal Year (Measurement Date) 2021 (2020)
<b>COUNTY EMPLOYEES RETIREMENT SYSTEM:</b>					
Proportion of the net pension liability	0.031025%	0.031611%	0.031063%	0.240360%	0.288270%
Proportionate share of the net pension liability	\$ 1,855,426	\$ 2,028,328	\$ 2,245,548	\$ 1,532,484	\$ 2,211,208
Covered-employee payroll	\$ 1,011,415	\$ 973,998	\$ 917,591	\$ 858,955	\$ 613,930
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	183.45%	208.25%	244.72%	178.41%	360.17%
Plan fiduciary net position as a percentage of the total pension liability	61.61%	57.48%	52.42%	57.33%	47.81%

	Reporting Fiscal Year (Measurement Date) 2020 (2019)	Reporting Fiscal Year (Measurement Date) 2019 (2018)	Reporting Fiscal Year (Measurement Date) 2018 (2017)	Reporting Fiscal Year (Measurement Date) 2017 (2016)	Reporting Fiscal Year (Measurement Date) 2016 (2015)
<b>COUNTY EMPLOYEES RETIREMENT SYSTEM:</b>					
Proportion of the net pension liability	0.031031%	0.032472%	0.031271%	0.029520%	0.031872%
Proportionate share of the net pension liability	\$ 2,182,424	\$ 1,977,641	\$ 1,830,397	\$ 1,453,453	\$ 1,370,347
Covered-employee payroll	\$ 738,534	\$ 782,723	\$ 804,812	\$ 761,376	\$ 675,264
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	295.51%	252.66%	227.43%	190.90%	202.94%
Plan fiduciary net position as a percentage of the total pension liability	50.45%	53.54%	53.30%	55.50%	59.97%

**Note:** Schedule is intended to show information for the last 10 fiscal years.  
**Note:** These amounts are based on the prior year's measurement period, not GSCPR's fiscal year.

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CONTRIBUTIONS - PENSION  
FOR THE YEAR ENDED JUNE 30, 2025**

	2025	2024	2023	2022	2021
<b>COUNTY EMPLOYEES RETIREMENT SYSTEM:</b>					
Contractually required contribution	\$ 197,048	\$ 227,331	\$ 217,717	\$ 181,841	\$ 118,489
Contributions in relation to the contractually required contribution	197,048	227,331	217,717	181,841	118,489
Contribution deficiency (excess)	-	-	-	-	-
Covered-employee payroll	\$ 999,736	\$ 973,998	\$ 917,591	\$ 858,955	\$ 613,930
Contributions as a percentage of its covered-employee payroll	19.71%	23.34%	23.40%	21.17%	19.30%

	2020	2019	2018	2017	2016
<b>COUNTY EMPLOYEES RETIREMENT SYSTEM:</b>					
Contractually required contribution	\$ 142,538	\$ 126,958	\$ 116,537	\$ 106,212	\$ 83,868
Contributions in relation to the contractually required contribution	142,538	126,958	116,537	106,212	83,868
Contribution deficiency (excess)	-	-	-	-	-
Covered-employee payroll	\$ 738,534	\$ 782,723	\$ 804,812	\$ 761,376	\$ 675,264
Contributions as a percentage of its covered-employee payroll	19.30%	16.22%	14.48%	13.95%	12.42%

**Note:** Schedule is intended to show information for the last 10 fiscal years.

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – PENSION  
FOR THE YEAR ENDED JUNE 30, 2025**

**COUNTY EMPLOYEES RETIREMENT SYSTEM:**

The actuarially determined contribution rates are determined on an annual basis using the actuarial valuation conducted two years prior to the year in which the contribution will be assessed.

**2023 Changes of Assumptions** - The inflation rate was increased to 2.5% and the investment rate of return was increased to 6.5%. The system mortality table was revised to MP-2020 and the base year was changed to 2023.

**2020 Changes of Assumptions** –The amortization period for the unfunded liability was reset as of June 30, 2019, to a closed 30-year period.

**2019 Changes of Assumptions** – The 2019 actuarial valuation used updated mortality tables for all categories of members and beneficiaries and a system-specific mortality table for non-disabled retirees. In 2019, mortality rates for active members were based on the PUB-2010 General Mortality table, for the nonhazardous members projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. Post-retirement mortality rates (non-disabled) used a system-specific mortality table based on mortality experience from 2013 – 2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. The PUB-2010 Disabled Mortality Table is used for post-retirement mortality for disabled retirees with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. Previous valuations were based on RP-2000 Combined Mortality Tables.

**2017 Changes of Assumptions** – For the 2017 actuarial valuation, several key actuarial assumptions were revised. Changes in assumptions prior to 2016 provided minor adjustments to the actuarial measurements. The following table outlines the actuarial methods and assumptions that were used in 2019 and 2016 to determine contribution rates reported for all systems:

<b>Assumption</b>	<b>2017 Valuation</b>	<b>2016 Valuation</b>
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Amortization Method	Level of Percentage of Payroll, closed	Level of Percentage of Payroll, closed
Remaining Amortization Period	26 Years	27 Years
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Post-retirement benefit adjustments	0.00%	0.00%
Inflation	<b>2.30%</b>	<b>3.25%</b>
Salary Increase	<b>3.3% to 11.55%</b> varies by service), average, including Inflation	<b>4%</b> , average, including Inflation
Investment Rate of Return	<b>6.25%</b> , Net of Pension Plan Investment Expense, including Inflation	<b>7.5%</b> , Net of Pension Plan Investment Expense, including Inflation

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – PENSION  
FOR THE YEAR ENDED JUNE 30, 2025**

**COUNTY EMPLOYEES RETIREMENT SYSTEM (Cont'd):**

Changes of Benefit Terms -

2014: A cash balance plan was introduced for member whose participation date begins on or after January 1, 2014

2009: A new benefit tier for members who first participate on or after September 1, 2008 was introduced which included the following changes:

1. Tiered Structure for benefit accrual rates
2. New retirement eligibility requirements
3. Different rules for the computation of final average compensation

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2025**

	Reporting Fiscal Year (Measurement Date) 2025 (2024)	Reporting Fiscal Year (Measurement Date) 2024 (2023)	Reporting Fiscal Year (Measurement Date) 2023 (2022)	Reporting Fiscal Year (Measurement Date) 2022 (2021)	Reporting Fiscal Year (Measurement Date) 2021 (2020)
<b>COUNTY EMPLOYEES RETIREMENT SYSTEM:</b>					
Proportion of the net OPEB liability	0.031055%	0.031610%	0.031057%	0.024036%	0.028827%
Proportionate share of the net OPEB liability (asset)	\$ (53,719)	\$ (43,643)	\$ 612,914	\$ 460,042	\$ 695,635
Covered-employee payroll	\$ 1,011,415	\$ 973,998	\$ 917,591	\$ 858,955	\$ 613,930
Proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	-5.31%	-4.48%	66.80%	53.56%	113.31%
Plan fiduciary net position as a percentage of the total OPEB liability	104.89%	104.23%	60.95%	62.91%	51.67%

	Reporting Fiscal Year (Measurement Date) 2020 (2019)	Reporting Fiscal Year (Measurement Date) 2019 (2018)	Reporting Fiscal Year (Measurement Date) 2018 (2017)	Reporting Fiscal Year (Measurement Date) 2017 (2016)
<b>COUNTY EMPLOYEES RETIREMENT SYSTEM:</b>				
Proportion of the net OPEB liability	0.031031%	0.032472%	0.031271%	0.029520%
Proportionate share of the net OPEB liability (asset)	\$ 521,793	\$ 628,654	\$ 576,507	\$ 628,655
Covered-employee payroll	\$ 738,534	\$ 782,723	\$ 804,812	\$ 761,376
Proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	70.65%	80.32%	71.63%	82.57%
Plan fiduciary net position as a percentage of the total OPEB liability	60.44%	57.62%	52.40%	55.24%

**Note:** Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.  
**Note:** These amounts are based on the prior year's measurement period, not GSCPR's fiscal year.

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CONTRIBUTIONS - OPEB  
FOR THE YEAR ENDED JUNE 30, 2025**

	2025	2024	2023	2022	2021
<b>COUNTY EMPLOYEES RETIREMENT SYSTEM:</b>					
Contractually required contribution	\$ -	\$ -	\$ 31,106	\$ 49,648	\$ 29,223
Contributions in relation to the contractually required contribution	-	-	31,106	49,648	29,223
Contribution deficiency (excess)	-	-	-	-	-
Covered-employee payroll	\$ 999,736	\$ 973,998	\$ 917,591	\$ 858,955	\$ 613,930
Contributions as a percentage of its covered-employee payroll	0.00%	0.00%	3.30%	5.67%	4.62%

	2020	2019	2018	2017
<b>COUNTY EMPLOYEES RETIREMENT SYSTEM:</b>				
Contractually required contribution	\$ 35,154	\$ 41,171	\$ 37,826	\$ 36,013
Contributions in relation to the contractually required contribution	35,154	41,171	37,826	36,013
Contribution deficiency (excess)	-	-	-	-
Covered-employee payroll	\$ 738,534	\$ 782,723	\$ 804,812	\$ 761,376
Contributions as a percentage of its covered-employee payroll	4.82%	5.26%	4.75%	4.85%

**Note:** Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

**GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – OPEB  
FOR THE YEAR ENDED JUNE 30, 2025**

**COUNTY EMPLOYEES RETIREMENT SYSTEM:**

Valuation Date: June 30, 2024

**2023 Changes in Actuarial Assumptions:** Investment return assumption was raised to 6.50% for the actuarial valuation and the municipal bond rate was raised 3.86%. The single discount rate for the 2023 measurement was increased to 5.93%. Contributions in the 2023 measurement period were based on the 2021 valuation that used an investment return of 6.25%, inflation of 2.3%, and salary increases of 3.3% to 10.30%, depending on service.

**2022 Changes in Actuarial Assumptions:** Initial rates for health cost trends for retirees under age 65 were lowered from 6.4% to 6.25% and rates for retirees ages 65 or older were increased from 2.9% to 5.5%. Municipal bond index rate was lowered from 2.45% to 1.92% (Fidelity 20-Year Municipal GO AA Index). And the single discount rate for the CERS non-hazardous insurance plan was lowered from 5.34% to 5.20%.

**2017 Changes in Actuarial Assumptions:** The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions which were changed from the 2016 actuarial valuation, applied to all periods included in the measurement:

Investment rate of Return	6.25%, net of OPEB plan investment expense, including inflation.
Projected salary increases	4% average
Inflation rate	3.25%
Healthcare cost trend rates	
Under 65	Initial trend starting at 7.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 5 years
Ages 65 and Older	Initial trend starting at 5.50% and gradually decreasing to an ultimate trend rate of 5.00% over a period of 2 years
Municipal Bond Index Rate	3.56%
Discount Rate	5.84%

SUMMERS, MCCRARY & SPARKS, P.S.C.  
CERTIFIED PUBLIC ACCOUNTANTS

---

MEMBERS:

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OF CERTIFIED PUBLIC ACCOUNTANTS

KENTUCKY SOCIETY  
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LAURENCE T. SUMMERS  
1961-1992  
STUART K. MCCRARY, JR., CPA  
1982-2022

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners of  
Georgetown-Scott County Parks & Recreation  
Georgetown, KY

We have audited, in accordance with the 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 financial statements of the governmental activities of Georgetown-Scott County Parks & Recreation, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Georgetown-Scott County Parks & Recreation's basic financial statements, and have issued our report thereon dated February 15, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Georgetown-Scott County Parks & Recreation'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Georgetown-Scott County Parks & Recreation's internal control. Accordingly, we do not express an opinion on the effectiveness of Georgetown-Scott County Parks & Recreation'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about Georgetown-Scott County Parks & Recreation's financial statements are free from 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 statements. 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*.

### **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.

*Summers, McCrary & Sparks, PSC*

Lexington, KY  
February 15, 2026

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
SCHEDULE OF FINDINGS & RESPONSES  
JUNE 30, 2025

**FINDINGS – FINANCIAL REPORTING**

**None**

**FINDINGS - COMPLIANCE**

**None**

GEORGETOWN-SCOTT COUNTY PARKS & RECREATION  
SCHEDULE OF PRIOR YEAR FINDINGS & RESPONSES  
JUNE 30, 2025

**FINDINGS – FINANCIAL REPORTING**

**2024-001:**

Criteria: As discussed in Standards for Internal Control in the Federal Government published by the General Accounting Office of the United States, internal control is an integral component of an organization’s management that provides reasonable assurance that an objective of reliable financial reporting is being achieved. Organizations should implement procedures to ensure this objective is achieved.

Condition: During the audit procedures performed, instances of this objective not being completely achieved were noted.

Cause: At present the Organization does not have an individual with the required expertise for financial accounting and reporting necessary to successfully apply generally accepted accounting principles in regard to recording the entity’s financial transactions and in drafting the financial statements and related disclosures.

Effect: The Organization did not have effective procedures in place to ensure that all accruals and adjustments that are needed have been appropriately recorded. Additionally, the Organization’s staff or contracted personnel did not collectively possess a full working knowledge of generally accepted accounting principles.

Organization Response and Corrective Action Plan: Management is aware of the deficiency caused by having no certified public accountant on staff. Supervision by the Board of Trustees, and enhanced oversight by the Treasurer, remains an integral part of the Organization’s financial procedure.

Status: No similar finding in the current year.

**FINDINGS - COMPLIANCE**

**None**



Georgetown-Scott County Parks and  
Recreation  
140 Pavilion Drive

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## **2025-2026 Outdoor Maintenance Projects**

### **Completed Projects**

- **Suffoletta Park**
  - Installed handrails on steps at Suffoletta Park leading from the lower parking lot to the tee ball and training league fields.
  - Installed sidewalk by Major League field from parking lot to the bleacher pad.
  - Removed dirt piles from behind the bathrooms and in between the storage buildings.
  - Painted dugouts on Major and Training league fields.
  - Painted old maintenance shop, bathrooms and storage building by Major field.
  - Installed sidewalk from the road to the bleacher pad by Training league field.
  - Installed sidewalk from existing walking path to the playground.
  - Removed guardrail by the Tee Ball field to allow more access for wheelchairs and walkers to enter the park.
  - Installed light control panels to be able to remotely control the lights by app.
  - Repaired broken gutter on red barn.
  - Replaced flag behind concession and repaired crank.
- **Brooking Park**
  - Removed viewing deck from right field area on Holmes Field.
  - Applied wood mulch to the playground.
  - Added Washington ball mix and dirt to Holmes field infield.
  - Roto tilled the infield on the senior league field.
  - Replaced broken water spicket in the open barn.
  - Replaced broken lights and non-working lights in enclosed barn. (Replaced old lights with LED lights)
  - Replaced flag at Sutton Field and repaired the roller at the top of the pole.
- **Marshall Park**
  - New light project completed in Spring of 25.
  - Remove all railroad ties
  - Remove viewing deck above field 1.
  - Painted football concession stand, football press box and goalposts.
  - Removed scoreboard posts from old men's softball field.
  - Cleaned out the ditch line running behind fields 1 and 2.
  - Cut down trees by the road at field 1.
  - Remove old field signs.
  - Added new sign for Marshall Park and Suffoletta Aquatic Center.
  - Took dirt from Suffoletta to use on fields.
  - Removed bleachers from old men's field.



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- **Lisle Road Soccer Complex**
  - Replaced the flag on 2 occasions and fixed the crank on the flagpole.
  - Installed new park sign at the roundabout entrance.
- **Boston Community Park**
  - Remove old playground.
  - Install new playground on the front of the park by the church.
  - Remove old signs.
  - Placed new Boston Community Park sign.
  - Remove scorekeepers' box from basketball court.
  - Remove damaged picnic tables from the shelter.
  - Installed new walking track around park perimeter.
  - Removed trees to make room for the walking trail.
  - Cleaned out fence row and corner to make way for the walking trail.
  - Packed dirt around the walking trail.
  - Lay out area for new playground.
  - Removed bushes.
  - Added rock and flowers to landscape in front of building.
- **Oser Landing**
  - Cleared debris and trees from spring flooding (used snow plow truck, skid steer plow and blade **and** Georgetown College Football volunteers helped one day)
  - Install new sign at the entrance to the park.
- **Cardome Park**
  - Installed new sign at park entrance.
  - Installed life jacket station and canoe rentals.
- **Peninsula Park**
  - Installed new sign at the entrance to the park.
  - Installed new park benches around the walking trail (replaced old wooden benches)
  - Installed new trash cans.
- **Great Crossing Park**
  - Installed life jacket stations and canoe rentals.
  - Fish and Wildlife removed dam.
- **Oxford Park**
  - Built a new picnic shelter.
  - New picnic tables and trash cans for shelter.
  - Installed new roof on old shelter due to fire damage (removed old trash cans **and** replaced with new trash cans)
  - Installed new sign at park entrance and maintained the area around the sign.
- **Scott County Park**
  - Installed bench and trash can next to hole 1 on disc golf.



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- Added new cricket carpet.
- Officially opened the new disc golf course.
- Moved dumpsters to the area in front of the shop.

### In-progress Projects/Ongoing

- **Suffoletta Park**
  - Remove deteriorated metal 55-gallon trash cans and replace with cleaner, less rusted ones if necessary.
- **Brooking Park**
  - Cleared underbrush and small trees from around the tunnel on both sides of the park. (clearing of trees and undergrowth will be an ongoing project).
  - Clear out fence line by Holmes field to make room for new plank fence.
  - Remove old rusty trash barrels and replace (if needed) with freshly painted ones.
  - Install device to help control the pigeon problem in the open barn.
  - Tilled horse show ring and pulling track for multiple events.
  - Replace basketball nets/tennis nets and center straps.
- **Marshall Park**
  - Install new dugouts on fields 1 and 4.
  - Added restrooms to the football concession stand.
  - Clean out all tree lines between football field and Parkside, between football field and Kroger and tree line by playground
  - Tilled volleyball court.
  - Painted foul poles on fields 3 and 4.
  - New trash cans.
- **Lisle Road Soccer Complex**
  - Rolled the soccer fields.
  - Seeded and aerated soccer fields nearest to the concession building.
  - Removed limbs and trees that had fallen.
- **Boston Community Park**
  - Cleaned up area around new playground (took leftover product from pour in place back to the shop).
- **Oser Landing**
  - Clear debris and trees
- **Cardome Park**
  - Cleaned underbrush and trees from around the dam.
  - Cleaned the underbrush and trees from the are around the Wildlife sign and guardrail.
  - Cleared out bushes and trees impeding the line of sight when exiting the park.



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- **Great Crossing Park**
  - Removed rope swings from trees along the creek bank.
- **Oxford Park**
  - Put wooden mulch on some areas of the playground.
- **Scott County Park**
  - Removed trees and brush from the hill near the tunnel on both sides.
  - Cleaned out fence row on Long Lick side of the park.
  - Cleared trees and brush from round the pond bank.
  - Cleaned up area behind the shop.
  - Cleaned up the lot beside the shop.
  - Cleared space in the barn by throwing out old, useless stuff.
  - Clean fence row around the entire park perimeter.
  - Trimmed trees around the entire park.
  - Replaced old lights around the road with LED lights.

## Future Projects

- **Suffoletta Park**
  - Remove shelter building located near the old pool area and building behind tee ball field.
  - Remove fence posts and any remaining chain link fence from the old pool area.
  - Clean out fence row between the cemetery and old pool area as well as any other areas between the cemetery and the park.
  - Remove rocks from the weather garden by the outdoor batting cage.
- **Brooking Park**
  - Install plank fence around the park perimeter between the Animal Shelter and Holmes field.
  - Install 4x4 posts around electric boxes, water meter covers and grates around the park.
  - Remove dirt pile from Senior League field parking lot.
  - Repair the leaning light pole at the parking lot by the tennis courts.
  - Extension Office flower bed? Whose responsibility is it?
  - Replace the metal gate on the horse show ring.
  - Examine gazebos near the pond. Determine if they can be repaired or need to be replaced.
  - Remove existing playground and replace it with a new state-of-the-art play structure. (includes a new bridge and playground entrance)
- **Marshall Park**
  - Create a water diversion ditch for fields 1 and 2.
  - replace with a wooden guardrail like the one by the football field.



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- Remove bleachers from field 1.
- Remove press box from old men's field. (contact Younger Electric about moving electric to the building)
- Figure out the issue with scoreboard on field 1.
- Repaint lines on parking lots.
- **Boston Community Park**
  - Remove horseshoe pits.
  - Tear down old shelter and build new, smaller shelter where the horse pits were.
  - Install 2 new basketball goals.
- **Cardome Park**
  - Check with Fish and Wildlife about possible removal of the guardrail (would reinstall a wooden guardrail)
- **Peninsula Park**
  - Remove guardrail and replace with wooden guardrail.
  - Remove old concrete bench on the walking trail.
- **Oxford Park**
  - Remove bridge over the creek.
- **Scott County Park**
  - Re-landscape the entrances to the park.
  - Paint the shop.
  - Install new shop doors.
  - Repair shop gutter on the side by the lot.
  - Replace security light on the side of the shop.
  - Replace security light on the barn.
  - Build an overhang/shed to store dirt/sand/field materials.
  - Build a fence around the two small dumpsters at the shop.

#### **ROUTINE MAINTENANCE ON ALL PARKS**

- Winterize restrooms
- Mow
- Weed eat
- Ballfield/Football maintenance (seasonal)
- Aerating
- Tilling
- Seeding
- Trash removal
- Tree trimming and limb removal
- Playground inspections



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#### **OTHER ROUTINE/SEASONAL MAINTENANCE**

- Equipment surplus
- Equipment service
  - sharpen blades
  - change oil and filters
  - grease equipment
  - clean decks and engine parts
- Maintain and inventory field maintenance supplies
- Truck maintenance
- Inventory tools and equipment
- Assist with parks and rec programs
  - Movie Nights
  - Bike Derby
  - Horsey Hundred
  - Scott County Fair
  - Christmas Parade
  - Flannel and Frost
  - Kite Fest
  - County Appreciation Day
  - Youth Sports Tailgate party
  - Shows and other activities in the show barns



# PROPOSAL

<b>Prepared for:</b> Georgetown Parks & Rec 140 Pavilion Dr Georgetown, KY 40324 jbrandenburg@gscparcs.com (859) 509-3289	<b>February 2, 2026</b>	<b>No. 1468</b>
Kentucky Concrete Coatings 798 Robin Rd., Lexington, KY 40502 P: (859) 705-1619   dferguson123@kyconcretecoatings.com kyconcretecoatings.com		

Georgetown Parks & Recreation Center Concrete Resurfacing

## Pool Deck



### Pool Deck

**Concrete Condition**  
Fair

**Hardness**  
Medium

### Removal

**Selected Option**  
Sealers and Epoxies

### Crack Repair

### Pitting

**Price:** \$66,637.14

## Commercial (Indoor)



## Commercial (Indoor)

**Form Cove**

**Crack Repair**

**Pitting**

**Removal**

**Selected Option**  
Sealers and Epoxies

**Price:** \$40,963.86

## Pricing

<b>Grand Total:</b>	<b>\$107,601.00</b>
Deposit Amount:	\$26,900.25
Balance Due:	\$80,700.75

Additional charge includes cost for disposal of prior coating removed and concrete materials prepped and used and on-site dumpster rental. All non-porous floor coatings should be considered slippery when wet. Final texture/finish will be agreed upon by all parties prior to installation. Installation will occur during the month of April, 2026. Installation will follow a schedule agreed upon by all parties prior to start of installation. Kentucky Concrete Coatings will require 25% of total contract paid as deposit before start date. Kentucky Concrete Coatings will follow installation plan and will require additional payments at the end of each week in accordance with installation plan until the coating is finished, payment is complete, and contract is fulfilled by all parties. Specific amounts of weekly payments will be determined by amount of space completed the week prior as well as the amount of space to be completed the following week.

X  
Georgetown Parks & Rec

X  
Company Authorized Signature

## ADDITIONAL INFORMATION ABOUT YOUR KY CONCRETE COATINGS:

1. Prior to work starting, Customer will have all surface areas free of items, furniture, debris, and moisture. Customer, for exterior work, will pull all landscaping and weeds from concrete and concrete edge when applicable, for all edges to be coated. All work will be done in a good workmanlike manner. Our team will remove most debris resulting from work and leave areas in "broom clean" condition upon completion. Our system can remove up to 90% of all airborne debris. If there are crack repairs or if there is any vertical preparation needed, there will be a higher loss of debris. The Customer must understand that concrete grinding is very messy. KY Concrete Coatings will do our best to contain as much as possible. There will be debris loose and deposited onto ambient surfaces which the Customer will manage and clean once the coating has fully cured.
2. The Customer has reviewed and approved the sheen, texture, grip/skid of the chosen floor system. Customer understands and agrees that any alteration to the texture/grip of coating after the original application will be charged to the customer at a rate of \$3-4 per square foot. We recommend that all project areas that have moisture accumulation have our silica sand additive added to the topcoat. Our floors are skid resistant and not skid proof, even with the grip additive.
3. No concrete is perfectly level. Some concrete has more peaks and valleys, and KY Concrete Coatings does not level these high points nor add to low areas. We will profile the concrete in its current form. We do not recommend an overlay as its longevity is poor and is often difficult to get a good permanent bond between the overlay and the floor. In addition, it is very typical to have shadow casting with uneven or wavy concrete secondary to the sheen of the topcoat. This will display when you stand off to the side and look at the flooring against the angle of the sun and see a darkening or visually altered spot (i.e. uneven floor causing a shadow to cast.)
4. Polyurea/Polyaspartic menders, base and topcoats are 2-part chemical mixtures that do release non-toxic, non-harmful odors (0 VOC's). If the project area is in a confined space with limited ventilation, please consider scheduling your project during times when the space is clear of people or animals. Odors can be unpleasant to some despite being non-harmful. KY Concrete Coatings will use fans when necessary but can't guarantee odors will dissipate in a timely manner and will not stop work due to complaints. All odors will dissipate within a few hours after installation. Customers are welcome to use their own fans to augment ventilation. It is up to the customer to inform KY Concrete Coatings in advance and not the day of install of possible ventilation issues so that we can schedule an appropriate time to coat your project area.
5. Expansion joint boards (typically on the edges of garage between the floor and the stem wall) are not coated. These boards are there to allow for the expansion and contraction of the concrete, and if coated, they are guaranteed to crack. It is our policy to NOT COAT expansion boards and or cracks.
6. Joint and or expansion lines are there by design, and we DO NOT fill in expansion joints. If the bottom of the V troweled joint line is cracked, we will not use any type of filler (Mender) as it again is there by design to allow expansion.
7. Customer agrees to have project area free from moisture/water at least 24 hours before the scheduled installment. The customer agrees to keep the project area free from moisture/water (sprinklers off, animal voiding/urination) and free from any pressure traffic use for the recommended time per care instructions.
9. Pools: The customer understands that grinding creates excessive concrete debris. We can contain portions of the debris, but the customer understands that the pool WILL have concrete debris and vinyl chip excess in the pool during and after the project. The customer acknowledges that KY Concrete Coatings will not return to clean their pool in any way nor will they clean or replace any filters. In addition, we do not remove, replace or alter the pool deck drains or plastic joint spaces in any way. If pool coping is present, there is no need to lower the level of the pool. (Pool coping is the material above the tile line that generally covers the top of the pool structure. The pool coping is used to separate the pool structure from the pool decking.) If there is no pool coping and the customer desires to have their concrete coated past the horizontal edge and down the vertical edge, then the customer will be responsible to lower the level of the pool by 12 inches in order to allow for our tools to be used safely. It is 100% up to the customer to consult, if they feel needed, a pool expert regarding this to look at the "hot to" and cause and effect of doing this. If the customer chooses to move forward this

means that they have done their due diligence and are okay with all things associated with lowering the pool. It is also their responsibility to replace the water filter after the project is complete, if necessary.

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

# SFAC

## FY 26 RATES PROPOSAL

### FY 25

### RATES

Adult \$7.00  
Youth \$6.00  
Child \$5.00  
Senior \$5.00  
Season Pass \$50.00

### FY 26

### RATES

Adult \$10.00  
Youth \$8.00  
Child \$7.00  
Senior \$7.00  
Season Pass \$75.00

A \$2.00 increase per Daily Admission could be a Facility Daily Rate revenue increase of about \$65,000 for the season.

A \$25.00 increase in Season Passes could increase season Pass Revenue by about \$17,000. That would be about an \$82,000 increase in facility user revenue.



CAPRA  
ACCREDITED

parks & recreation  
GEORGETOWN-SCOTT COUNTY



# Suffoletta Family Aquatic Center Rental Price Increases

## 2025 Rental Prices

## Proposed 2026 Rental Prices

## Increase

**Cabana Party:**  
2 Cabanas  
Entry of 10 people  
\$85/ 2 hours

**Cabana Party:**  
2 Cabanas  
Entry of 10 people  
\$125/ 2 hours

**\$40**

**Funbrella Rental:**  
1 Funbrella  
Entry of 15 people  
\$100/ 2 hours

**Funbrella Rental:**  
1 Funbrella  
Entry of 15 people  
\$200/ 2 hours

**\$100**

**Funbrella Rental:**  
1 Funbrella  
Entry of 35 people  
\$150/ 2 hours

**Funbrella Rental:**  
1 Funbrella  
Entry of 35 people  
\$300/ 2 hours

**\$150**

**After Hours Rental:**  
Full use of the facility  
Entry of everyone in  
your party  
\$1,200/ 2 hours

**After Hours Rental:**  
Full use of the facility  
Entry of everyone in  
your party  
\$1,200/ 2 hours

**\$0**

With these rate increases and approximately the same amount of rentals as 2025, we can expect around \$6,000 in revenue increases.



	MTD Income	YTD Income	Budget
<b>Income</b>			
<b>100 - Administration</b>			
41212 - Sales Tax	(2,297.24)	(12,812.02)	-
44336 - County - Unrestricted	-	669,406.50	1,685,813.00
44436 - City - Unrestricted	296,718.82	999,140.87	1,685,813.00
44618 - Grants or Aid (Non-Federal, Non-State)	-	2,750.00	-
45120 - User Fee	-	62.00	-
45320 - Concessions	106.80	249.80	-
45420 - Rental Income	-	(250.00)	-
46222 - Licenses	-	86.49	-
47024 - Interest	84.43	3,025.04	-
48999 - Other - Miscellaneous	-	(50.00)	-
49228 - Sale of Fixed Assets	-	12,977.80	-
<b>Total 100 - Administration</b>	<b>294,612.81</b>	<b>1,674,586.48</b>	<b>3,371,626.00</b>
<b>300 - Pavilion</b>			
41212 - Sales Tax	2,837.21	7,205.41	-
45020 - Charges for Service	36,560.40	87,242.45	195,400.00
45120 - User Fee	23,341.95	108,393.38	210,000.00
45130 - User Fee - Daily Pass	820.00	15,464.50	23,000.00
45150 - User Fee - 6-Month Pass	-	4,440.00	10,000.00
45160 - User Fee - Annual Pass	25,422.43	168,983.22	235,000.00
45170 - User Fee - Insurance-Based Membership	7,398.00	48,198.00	50,000.00
45195 - Not Defined	-	650.00	-
45220 - Sale of Goods	2,423.00	5,339.90	13,500.00
45320 - Concessions	1,145.73	6,102.51	15,000.00
45420 - Rental Income	4,690.00	40,776.64	38,000.00
45520 - Sponsorships	-	-	10,000.00
48999 - Other - Miscellaneous	-	-	7,412.42
<b>Total 300 - Pavilion</b>	<b>104,638.72</b>	<b>492,796.01</b>	<b>807,312.42</b>
<b>350 - Pavilion Aquatics</b>			
45020 - Charges for Service	6,434.34	18,516.50	22,000.00
45420 - Rental Income	-	11,990.00	11,000.00
<b>Total 350 - Pavilion Aquatics</b>	<b>6,434.34</b>	<b>30,506.50</b>	<b>33,000.00</b>
<b>500 - SFAC</b>			
<b>Total 500 - SFAC</b>	<b>-</b>	<b>132,912.88</b>	<b>248,500.00</b>
<b>600 - Parks Maintenance General</b>			
45020 - Charges for Service	-	-	1,000.00
45320 - Concessions	160.85	160.85	-
45420 - Rental Income	2,725.00	19,175.00	50,000.00
45520 - Sponsorships	-	-	10,000.00
45620 - Contract Revenue	-	35,966.48	115,000.00
<b>Total 600 - Parks Maintenance General</b>	<b>2,885.85</b>	<b>55,302.33</b>	<b>176,000.00</b>
<b>Total Income</b>	<b>408,571.72</b>	<b>2,466,427.38</b>	<b>4,637,438.42</b>
<b>Expense</b>			
<b>100 - Administration</b>			
50001 - Wages (FT)	14,483.57	257,079.29	423,400.00

<b>Total 100 - Administration</b>	<b>79,595.60</b>	<b>692,030.84</b>	<b>1,056,200.00</b>
<b>300 - Pavilion</b>			
50001 - Wages (FT)	20,349.35	364,454.28	612,600.00
<b>Total 300 - Pavilion</b>	<b>74,255.14</b>	<b>758,327.71</b>	<b>1,425,808.42</b>
<b>350 - Pavilion Aquatics</b>			
50001 - Wages (FT)	11,341.11	198,107.36	415,600.00
<b>Total 350 - Pavilion Aquatics</b>	<b>17,844.24</b>	<b>248,287.99</b>	<b>606,680.00</b>
<b>500 - SFAC</b>			
50001 - Wages (FT)	2,541.79	193,314.54	261,000.00
<b>Total 500 - SFAC</b>	<b>4,761.77</b>	<b>343,578.10</b>	<b>560,050.00</b>
<b>600 - Parks Maintenance General</b>			
50001 - Wages (FT)	8,851.41	141,656.96	290,000.00
<b>Total 600 - Parks Maintenance General</b>	<b>23,601.09</b>	<b>338,969.29</b>	<b>857,650.00</b>
<b>Total Expense</b>	<b>200,436.64</b>	<b>2,466,437.00</b>	<b>4,637,438.42</b>
<b>Total</b>	<b>208,135.08</b>	<b>(9.62)</b>	<b>-</b>

	MTD Income	YTD Income	Budget
<b>Income</b>			
<b>200 - Ed Davis Learning Center</b>			
41212 - Sales Tax	12.60		360.50
44436 - City - Unrestricted	-	78,750.00	189,000.00
45020 - Charges for Service	510.00	4,245.00	8,000.00
45320 - Concessions	-	241.85	-
45420 - Rental Income	(300.00)	3,450.00	4,000.00
<b>Total 200 - Ed Davis Learning Center</b>	<b>222.60</b>	<b>87,047.35</b>	<b>201,000.00</b>
<b>Total Income</b>	<b>222.60</b>	<b>87,047.35</b>	<b>201,000.00</b>
<b>Expense</b>			
<b>200 - Ed Davis Learning Center</b>			
50001 - Wages (FT)	3,730.94		50,300.41
52143 - Background Check Processing Services	-		100.00
52183 - Contracted Advertising, Printing, Promotional	-		1,500.00
52223 - Telephone Services	97.38	291.54	1,500.00
52233 - Cell Phone Services	49.66	297.03	600.00
52243 - Internet and Television Services	244.54	1,467.24	3,000.00
52253 - Gas Services	290.86	868.65	3,000.00
52263 - Electric Services	194.78	2,545.85	5,000.00
52273 - Water and Sewage Services	126.71	826.95	1,800.00
52293 - Rent and Leases Services	-	75.85	-
52713 - Contracted Maintenance and Repair Services	-	13,692.74	15,000.00
52999 - Other - Contractual Service	75.85	1,504.35	5,860.00
53015 - Materials and Supplies	1,496.36	5,108.06	10,000.00
53525 - Hardware/Software	12.32	3,092.32	1,000.00
53735 - Maintenance - Supplies	-	399.78	5,000.00
54017 - Travel, Training, Fees, and Dues	-	-	500.00
54137 - Meals	50.96	50.96	100.00
54147 - Lodging	311.85	311.85	500.00
54318 - Credit Card Fees	-	-	900.00
58051 - Property and Liability Insurance	-	1,862.24	3,500.00
<b>Total 200 - Ed Davis Learning Center</b>	<b>7,901.35</b>	<b>103,641.17</b>	<b>201,000.00</b>
<b>Total Expense</b>	<b>7,901.35</b>	<b>103,641.17</b>	<b>201,000.00</b>
<b>Total</b>	<b>(7,678.75)</b>	<b>(16,593.82)</b>	<b>-</b>

**January 2025 Program Report**  
**For February 16, 2025 GSC Parks & Recreation Board Meeting**  
**Ednal Maynard**

**Pavilion Operations**

Pavilion Program Attendance: **2,535**

Pavilion Annual Membership: **4,042**

Pavilion Daily Passes: **5,820**

Total Pavilion Attendance Including Programs, Passes, Non-Participants, and Rentals: **15,394**

**Ed Davis Learning Center**

Daily Attendance: **109**

Rentals: **82**

Meetings: **0**

Total EDLC Attendance Programs, Non-participants, and Rentals: **191**

\*We hosted a SCS Swim meet this month.

\*We began our dive clinic program.

\*Preparation has begun on both the Easter Egg 4/4, and Aquatic Easter Egg 3/22 Hunts.



## 5 Year Attendance Comparison for January

Attendance Type	2022	2023	2024	2025	2026
20 Visit Pass	224	393	878	1238	1280
20 Visit Walker Pass	126				333
6 Month Pass	515	381	404	57	29
Annual Pass	2449	4945	4883	3425	4042
Complimentary Pass	36	44	65		
Daily Pass	3549	8549	5966	4592	5820
Observer Attendance	417	504	108	149	
Off-Site Program Attendance					
Program Attendance	1903	2929	2486	2041	2535
Rental / Meeting Attendance	911	1650	867	1082	1355
	<b>10130</b>	<b>19395</b>	<b>15657</b>	<b>12584</b>	<b>15394</b>



## 2021 - to Date Fiscal Year Attendance Comparison

AttendanceType	2021-22	2022-23	2023-24	2024-25	2025-26
Daily Pass	42156	61599	64053	70344	40292
Complimentary Pass	294	503	142	8	
20 Visit Pass	2450	3198	4170	10677	8233
6 Month Pass	4018	2343	631	461	321
20 Visit Walker Pass	208		289	918	1121
Rental / Meeting Attendance	6690	7637	5321	8884	4785
Annual Pass	25103	43039	27429	43170	25205
Program Attendance	25271	30555	23252	31411	17613
Coupon Pass					
Off-Site Program Attendance					
Observer Attendance	4094	6007	1697	1251	
	<b>110284</b>	<b>154881</b>	<b>126984</b>	<b>167124</b>	<b>97570</b>



Run On 02/12/2026 11:37 AM

Run By Ednal A Maynard

From 01/01/2026 12:00 AM

To 01/31/2026 11:59 PM

## Ed's Data Report 2-Admissions Report by Day of Week

### Admission

Day	Total Check-Ins
Friday	625
Sunday	399
Wednesday	238
Monday	444
Saturday	931
Thursday	231
Tuesday	208
	3076

### Membership

Day	Total Check-Ins
Saturday	1527
Thursday	1674
Monday	1685
Sunday	493
Wednesday	1566
Friday	2003
Tuesday	1747
	10695

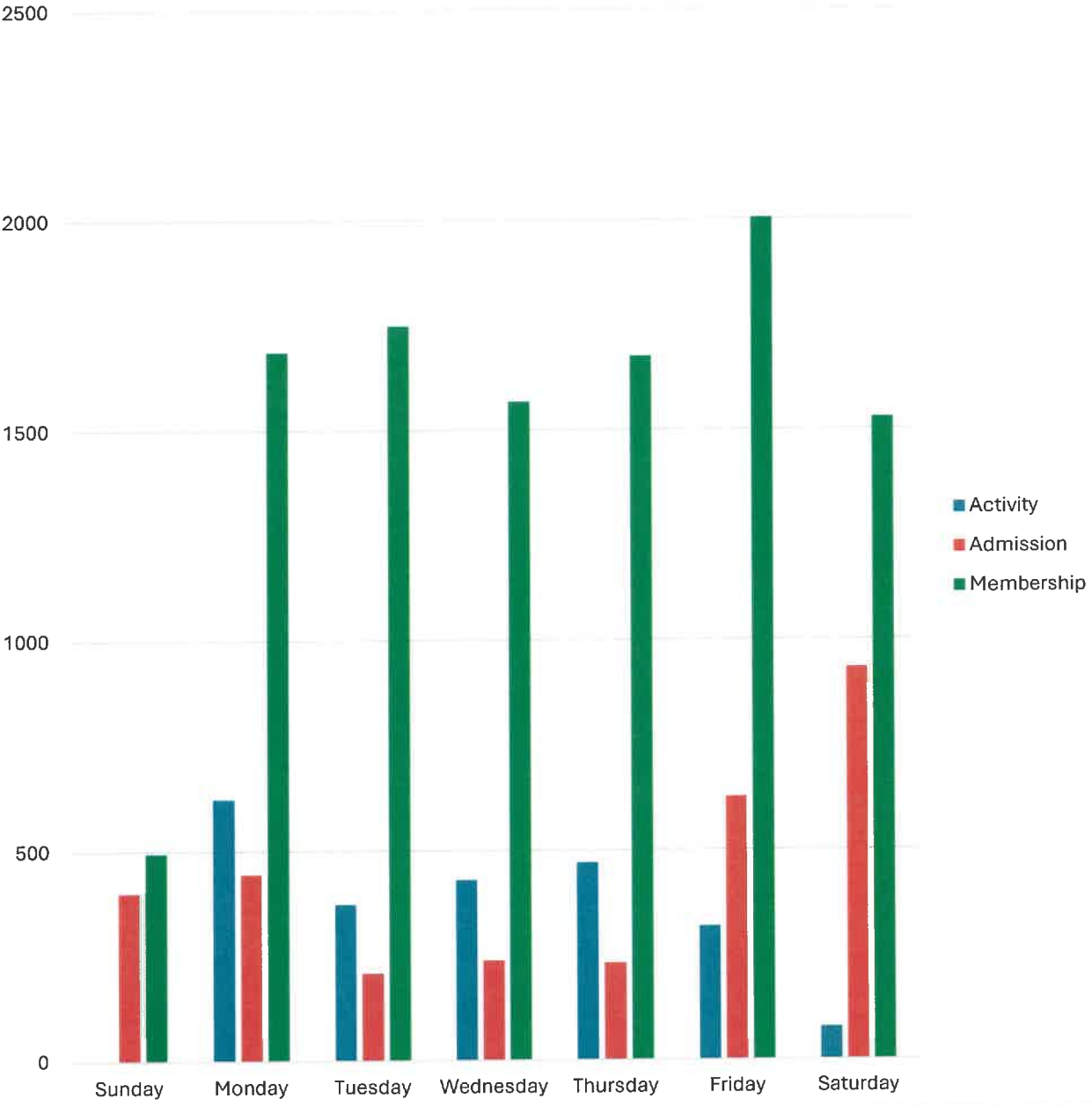
### Activity

Day	Total Check-Ins
Saturday	77
Wednesday	429
Monday	622
Tuesday	372
Thursday	469
Friday	318
	2287

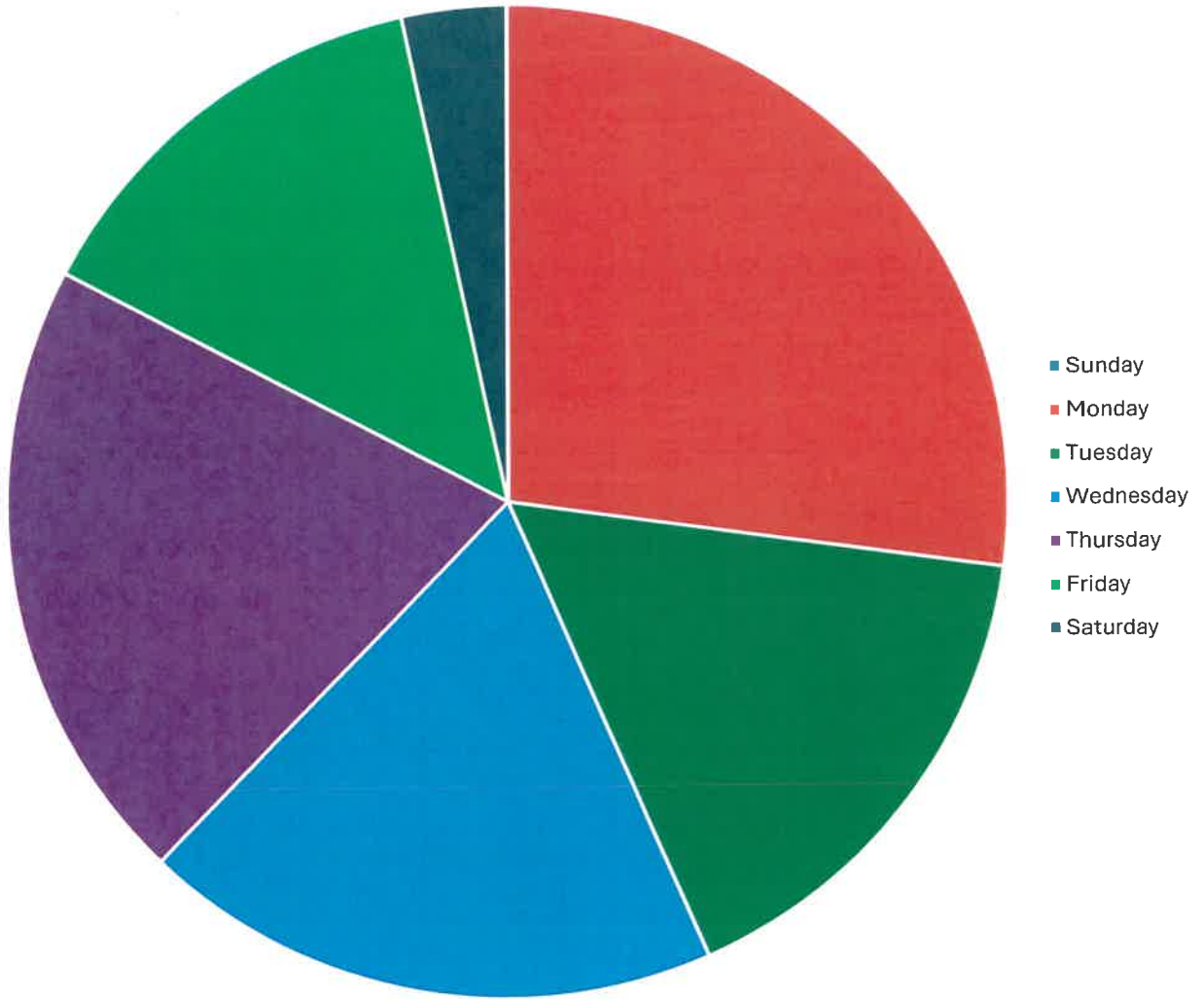
Totals for Ed's Data Report 2-Admissions Report by Day of Week

16058

Sum of Total Check-Ins by Day and Section



Total Check-Ins by Day - Pie Chart



Run On 02/12/2026 11:34 AM

Run By Ednal A Maynard

From 01/01/2026 12:00 AM

To 01/31/2026 11:59 PM

## Ed's Data Report 1-Admissions Report by Hour

### Membership

Hour	Total Check-Ins	Percent
05:00 AM	302	2.8%
08:00 AM	732	6.8%
10:00 AM	956	8.9%
02:00 PM	706	6.6%
06:00 PM	779	7.3%
05:00 PM	1049	9.8%
07:00 AM	377	3.5%
11:00 AM	772	7.2%
03:00 PM	646	6.0%
08:00 PM	40	0.4%
06:00 AM	260	2.4%
09:00 AM	912	8.5%
12:00 PM	691	6.5%
01:00 PM	791	7.4%
04:00 PM	1355	12.7%
07:00 PM	327	3.1%
	10695	

### Admission

Hour	Total Check-Ins	Percent
10:00 AM	202	6.6%
01:00 PM	437	14.2%
04:00 PM	337	11.0%
06:00 PM	195	6.3%
08:00 AM	28	0.9%
05:00 PM	304	9.9%
08:00 PM	71	2.3%
11:00 AM	187	6.1%
02:00 PM	380	12.4%
06:00 AM	4	0.1%
07:00 PM	74	2.4%
09:00 AM	204	6.6%
12:00 PM	305	9.9%
07:00 AM	14	0.5%

03:00 PM	334	10.9%
	3076	

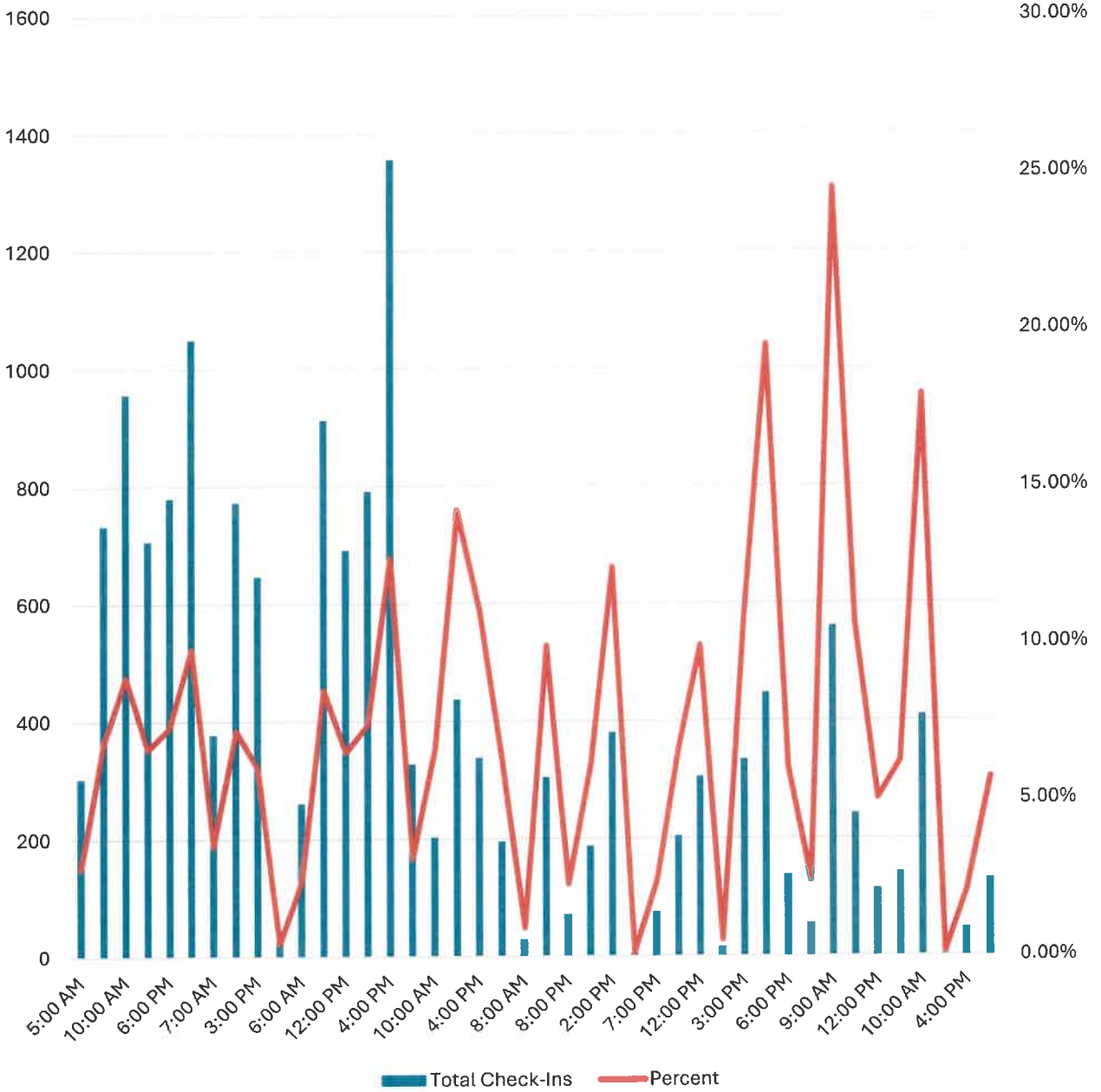
**Activity**

<b>Hour</b>	<b>Total Check-Ins</b>	<b>Percent</b>
11:00 AM	447	19.5%
06:00 PM	137	6.0%
08:00 PM	56	2.4%
09:00 AM	561	24.5%
08:00 AM	242	10.6%
12:00 PM	114	5.0%
05:00 PM	142	6.2%
10:00 AM	409	17.9%
01:00 PM	2	0.1%
04:00 PM	47	2.1%
07:00 PM	130	5.7%
	2287	

**Totals for Ed's Data Report 1-Admissions Report by Hour**

16058

### Admissions By Hour- Scattered Chart



## Exact IT Reference Report

### Vermillion Association – Special Education (Governmental)

- In contract for 8yrs.
- Stated that the service is very good, they are very responsive, easy to work with.
- They have a great ticket system.
- Very efficient, they have worked toward the best interest of their organization, no excess costs.
- 4 1/2 to 5-star rating.

### Rod Hatfield Chevrolet (Private)

- In contract for 7 yrs.
- They perform all IT duties, including phone services for the entire organization; 7 dealerships throughout the region
- They have always been very responsive.
- Overall, they do a good job.
- They communicate well, keep them informed of issues arising, or issues averted.
- They give a lot of personalized attention.
- Billing has grown over the years, as they have added hardware and people, meaning additional software usage.
- 4 – star rating.

### Plastic Surgeons of Lexington (Private)

- In contract for more than 10 years.
- They are very responsive; issues are usually addressed within the hour, and resolved within the same day.
- They have had no issues with the company in all those years.
- They plan to stay with them as long as they are in business.
- 5 - star rating.

Roberts Camera (Private) – Indianapolis, Indiana

- Family operated business,
- In contract for 7years.
- Stated that Exact IT has not nicked and dimed them.
- Stated that they are super responsive.
- They have experienced few issues with Exact IT.
- 5 – star rating.

**\*Note\***

- **Each reference stated that they have direct contact with the President of the company, Dwayne; and that if something is moving a little slow, a call to Dwayne gets immediate results.**
- **Overall, 4.6 to 5 – star rating.**

February 13th, 2026

Dear Chase and Georgetown City Council,

Thank you Chase for expressing at the last council meeting that GMWSS has respect for Royal Spring Park. Thank you also for giving more details about the extent of disruption that's proposed at the park during 2026, including disassembly and potential removal of historic cabins.

Thank you additionally for raising the idea that while disruption is occurring there's an opportunity to make improvements to the park, and encouraging suggestions to be brought forward.

One suggestion is the installation of a long envisioned pedestrian tunnel through the stone bridge that would serve to connect the North and South sections of the Royal Spring Branch corridor. In addition to enhancing the park, the tunnel could potentially be used to install the sewer line without underground boring.

Attached to this email is an excerpt from the book, Bluegrass Paradise by Gary O'Dell that references the tunnel. Hopefully everyone can take the opportunity to read the last 30 page chapter of the book that's dedicated to discussing envisioned possibilities at Royal Spring Park.

If GMWSS would be willing to take the lead in facilitating an engineering analysis of the feasibility of a pedestrian tunnel that would be great!

Another engineering presentation that's needed would be presenting the option of keeping the sewer line along Water Street where it currently is. As the ultimate decision maker in town possessing the most comprehensive point of view, city council and the public it represents deserves to have details of this option presented. I posted a letter in the paper today with more thoughts about this matter.

Sincerely,

Dan Holman

