

Bluegrass State Skills Corporation

Board of Directors Meeting

August 5, 2026



Bluegrass State Skills Corporation

AGENDA



THE BLUEGRASS STATE SKILLS CORPORATION

8/5/2026

PRIMARY LOCATION

Where all members can be seen and heard and the public may attend in accordance with KRS 61.826 & 61.840

Board of Directors Meeting

Cabinet for Economic Development

Mayo-Underwood-Building, 500 Mero Street, 5th Floor, Hearing Room MU 547CE

Frankfort, Kentucky

ALSO AVAILABLE VIA ZOOM: <https://ky-voip.zoomgov.com/j/1652356883>

Call to Order

Notification of Press

Oath of Office - reappointed BSSC Board Members

Roll Call

Minutes

May 6, 2026 Board of Director Minutes

May 27, 2026 Executive Committee Minutes

Reports

Financial Report

Christy Wingate

Guideline and Fact Sheet Update Report

Kylee Palmer

GIA Applications

Novelis Corporation

DeeAnna Sova/Tim Bates

The Training Consortium of South Central Kentucky, Inc.

DeeAnna Sova/Breanna Dolan

Delta Faucet Company

Scott Moseley/Joseph Gearon

GIA Applications

T.J. Health Columbia, Inc.

Brittany Petty/Breanna Dolan

Ahlstrom Filtration LLC

Scott Moseley/Cody Pennington

Comefri USA Inc.

DeeAnna Sova/Cody Pennington

GIA Applications

Goose Creek Candles, LLC

Scott Moseley/Tim Bates

Paschall Truck Lines, Inc.

DeeAnna Sova/Breanna Dolan

Fruehauf, Inc.

Scott Moseley/Cody Pennington

GIA and STIC Applications

ACE Consulting Company, Inc.

DeeAnna Sova/Peyton McElmurray

Louisville Paving Company, Inc. dba Louisville Paving and Construction

Brittany Petty/Peyton McElmurray

Marquette Transportation Company, LLC

Brittany Petty/Cody Pennington

GIA and STIC Applications

Zotefoams Inc.

DeeAnna Sova/Tim Bates

Bonfiglioli USA Inc.

Scott Moseley/Breanna Dolan

North American Stainless, Inc.

Brittany Petty/Joseph Gearon

GIA Commitment Applications

Kitchen Food Company Limited

DeeAnna Sova/Peyton McElmurray

Old Business

Audit Update

Next Board Meeting

November 4, 2026

Adjournment

Jai Bokey

Bluegrass State Skills Corporation

MINUTES



Bluegrass State Skills Corporation Board of Directors Meeting
Kentucky Cabinet for Economic Development,
Mayo-Underwood Building
500 Mero Street, Frankfort, Kentucky 40601
May 6, 2026 – 1:00 p.m. EDT / 12:00 p.m. CDT

Members present -

Brenda Bankston, Dr. Houston Barber, Jai Bokey, John Kuzuoka, Tom Lund, Nicholas Rapier, and Mike Yoder.

Ex Officio Members (Proxy) present -

Kristina Slattery, Proxy for Secretary Jeff Noel (Cabinet for Economic Development); Debbie Dennison, Proxy for Secretary Jamie Link (Education & Labor Cabinet), Mary Jackson, Proxy for Dr. Aaron Thompson (Postsecondary Education), Jody Wafford, Proxy for Ryan Quarles (President of KCTCS).

Members absent -

Robert Akin, Shannon Cales, Rita Combs-Sterrett, Jim Dodds, Zach Weinberg, and Aimee Wulfeck.

CED Staff present

Ashlee Chilton, Colin Dodd, Breanna Dolan, Michelle Elder, Eric Estill, Joseph Gearon, Savannah Kinster, Peyton McElmurray, Scott Moseley, Nasim Moula, Andrew Osborne, Kylee Palmer, Emily Patrick, Cody Pennington, Brittany Petty, Deven Richardson, DeeAnna Sova, Christy Wingate, Dan Wood, Ashiq Zaman, and Chad Zimlich.

Guests present - via Videoconference/in person

No guests

Call to Order – Jai Bokey

Notification of Press – Kylee Palmer

Jai Bokey, Chairman, received verification that the media had been notified of the BSSC Board of Directors meeting.

Roll Call – Kylee Palmer

Approval of Minutes – Jai Bokey

A motion was made by Tom Lund and seconded by John Kuzuoka to approve the February 4, 2026 Board of Directors minutes. Motion carried.

BSSC Financial Report – Christy Wingate

Nicholas Rapier made a motion to approve the Financial Report for May 6, 2026. Dr. Houston Barber seconded the motion. Motion carried.

Applications for Review – Kylee Palmer

BSSC Staff – Brittany Petty/Tim Bates/Savannah Kinster/Breanna Dolan/Scott Moseley/Joseph Gearon recommended the following Grant-in-Aid (GIA) applications to the BSSC Board for approval:

G26-120661 – Mark Energy, LLC, Jeremiah	\$ 72,000.00
G26-120620 – Sumitomo Electric Wiring Systems, Inc., Edmonton	\$ 75,000.00
G26-120624 – Worldwide Technologies, LLC, Franklin	\$ 75,000.00
G26-120559 – Rip Technologies LLC, Mount Sterling	\$ 75,000.00

A motion was made by Tom Lund to approve these applications. Mike Yoder seconded the motion. Motion carried.

BSSC Staff – Savannah Kinster/Joseph Gearon/DeeAnna Sova/Peyton McElmurray/Scott Moseley/Tim Bates/ recommended the following Grant-In-Aid (GIA) applications to the BSSC Board for approval:

G26-120615 – Payroll Partners, Inc., Fort Wright	\$ 75,000.00
G26-120640 – Brazeway, LLC, Hopkinsville	\$ 75,000.00
G26-120487 – American Woodmark Corporation, Monticello	\$ 75,000.00
G26-120622 – Armor USA Inc., Hebron	\$ 75,000.00

A motion was made by Nicholas Rapier to approve these applications. John Kuzuoka seconded the motion. Motion carried.

BSSC Staff – Colin Dodd/Tim Bates/Deven Richardson/Cody Pennington/DeeAnna Sova/Breanna Dolan/Joseph Gearon/Ashlee Chilton recommended the following Grant-in-Aid (GIA) applications to the BSSC Board for approval:

G26-120655 – TMC-NA Taeyang Metal North America LLC, Franklin	\$ 75,000.00
G26-120524 – Toyotetsu Mid America, LLC, Owensboro	\$ 75,000.00
G26-120628 – Baptist Health Deaconess Madisonville, Madisonville	\$ 75,000.00
G26-120654 – Algood Food Company, LLC, Louisville	\$ 75,000.00

A motion was made by Tom Lund to approve these applications. Nicholas Rapier seconded the motion. Motion carried.

BSSC Staff – Brittany Petty/Peyton McElmurray/Ashlee Chilton/Cody Pennington recommended the following Grant-in-Aid (GIA) applications to the BSSC Board for approval:

G26-119913 – Grupo Antolin Kentucky Inc., Hopkinsville	\$ 75,000.00
G26-119982 – RFC LLC, Shelbyville	\$ 75,000.00
G26-120416 – Metalsa Structural Products, Inc., Elizabethtown	\$ 75,000.00

A motion was made by Brenda Bankston to approve these applications. Tom Lund seconded the motion. Motion carried.

BSSC Staff – Savannah Kinster/Joseph Gearon/Breanna Dolan recommended the following Skills-Training-Investment-Credit (STIC) application to the BSSC Board for approval:

T26-120467 – Volta Inc., Frankfort \$ 40,000.00

A motion was made by Nicholas Rapier to approve this application. Tom Lund seconded the motion. Motion carried.

BSSC Staff – Colin Dodd/Cody Pennington/Brittany Petty/Peyton McElmurray/Savannah Kinster/Breanna Dolan recommended the following Grant-In-Aid (GIA) + Skills-Training-Investment-Credit (STIC) applications to the BSSC Board for approval:

G26-120556 – Levy Environmental Services Company dba Levy \$ 75,000.00
Brandenburg Mill Services, Brandenburg

T26-120555 – Levy Environmental Services Company dba Levy \$ 75,000.00
Brandenburg Mill Services Company, Brandenburg

G26-120399 – Eurofins Genomics LLC, Louisville \$ 75,000.00

T26-120398 – Eurofins Genomics LLC, Louisville \$ 75,000.00

G26-120626 – Independent Stave Company, LLC dba Commonwealth \$ 75,000.00
Cooperage, Morehead

T26-120627 – Independent Stave Company, LLC dba Commonwealth \$ 46,832.00
Cooperage, Morehead

A motion was made by Mary Jackson to approve these applications. Mike Yoder seconded the motion. Motion carried.

Next Board Meeting – Ellen Felix

The next meeting of the Bluegrass State Skills Corporation Board of Directors will be held on August 5, 2026, at 1:00 p.m. EDT / 12:00 p.m. CDT at the Mayo-Underwood Building, 500 Mero Street, 5th Floor (Room 547CE), Frankfort.

Adjournment – Jai Bokey

A motion to adjourn the meeting was made by Tom Lund and second by John Kuzuoka. Motion carried.

Sincerely submitted,



Kylee Palmer

Deputy Commissioner, Department for Financial Services

**Bluegrass State Skills Corporation Executive Committee Meeting
Kentucky Cabinet for Economic Development,
Mayo-Underwood Building, 500 Mero Street,
5th floor Hearing Room MU 547CE, Frankfort, KY 40601
Wednesday, May 27, 2026 – 9:00 a.m. EDT / 8:00 a.m. CDT
Jai Bokey, Chair**

MEMBERS' PRESENT:

Jai Bokey
Brenda Bankston
Houston Barber
John Kuzuoka
Nicholas Rapier

STAFF PRESENT:

Ellen Felix, Joseph Gearon,
Wesley Leggin, Raj Mandala,
Andrew Osborn, Kylee Palmer,
Kristina Slattery, Elizabeth
Woodcock

**MEMBERS
ABSENT:**

./.

BSSC Special Board Meeting

In accordance with the provision of KRS 61.823, a special meeting of the Bluegrass State Skills Corporation was called for **9:00 a.m. EDT / 8:00 a.m. CDT on Wednesday, May 27, 2026.**

The board meeting was held via both in person attendance and video conference room.

Call to Order

Jai Bokey

Notification of Press

Jai Bokey, Chairman received verification that the media had been notified of the BSSC Executive Committee Meeting.

Roll Call

Ellen Felix

New Business

Kylee Palmer

- 1.) Grant-in-Aid / Skills-Training-Investment-Credit Guidelines
 - Review of Proposed Changes

The following changes were presented to the BSSC Executive Committee following the 2026 Legislative Session and are implemented within the documents:

BSSC GIA and STIC Program Guidelines

- Updated FY
- Updated Application Submission Deadline and Board Meeting Dates
- Updated location of meeting
- Clarification on Qualified Employee, reflecting increase in required minimum wage
- Addition of supplies and equipment as an eligible cost related to training

- Update submission of application materials
- Increased Application Scoring
- County Designation of Heritage and Other Counties
- Updated Contact Information

BSSC Fact Sheet

- Updated FY
- Updated Contact Information

BSSC Commitment Fact Sheet

- Updated FY
- Increased Incentive Amount
- Updated Eligible Training Costs for equipment
- Provided clarity related to train the trainer travel
- Increased length of incentive agreement
- Updated Contact Information

After going through the changes per the 2026 Legislative Session, the Executive Committee accepted all changes as presented.

Chairman Jai Bokey entertained a motion to accept the presented changes to the guidelines.

A motion was made by Nicholas Rapier to accept the changes, and to present final acceptance at the Board of Directors meeting on August 5, 2026, 1:00 p.m. EDT/12:00 p.m. CDT. Brenda Bankston seconded the motion. Motion carried.

Next Board of Directors Meeting:

August 5, 2026 – 1:00 p.m. EDT / 12:00 p.m. CDT
Cabinet for Economic Development
5th Floor Hearing Room 547CE
500 Mero Street, Mayo-Underwood Building
Frankfort, KY 40601

Ellen Felix

Adjournment

Jai Bokey

Nicholas Rapier made a motion to adjourn the meeting and John Kuzuoka second the motion. Motion carried.

Sincerely submitted,



Kylee Palmer

Deputy Commissioner, Department for Financial Services

Bluegrass State Skills Corporation

FINANCIAL REPORT



BSSC FUNDS REPORT

8/5/2026

RESOURCES AVAILABLE

Regular Appropriation	4,411,800
Special Appropriation (Ford Motor Company)	2,400,000
Continued Appropriation	35,852,991
TOTAL RESOURCES	42,664,791

EXPENDITURES YTD

BSSC Funds

Total Expenditures as of 08/05/2026	0
-------------------------------------	---

OBLIGATIONS REMAINING

Regular/Commitment Grants	20,912,845
Ford Commitment	2,400,000
TOTAL OBLIGATIONS	23,312,845

TOTAL FUNDS AVAILABLE	19,351,946
FOR ADDITIONAL OBLIGATIONS THIS FISCAL YEAR	

Secretary's Funds	4,076,359
-------------------	-----------

Regular Grant Funds	5,275,587
---------------------	-----------

*SB5 Funds Available for \$2 Billion Projects	10,000,000
---	------------

TOTAL FUNDS AVAILABLE	19,351,946
FOR ADDITIONAL OBLIGATIONS THIS FISCAL YEAR	

*SB5 2021 Special Session - Special appropriation for projects with a minimum investment of \$2 Billion

BSSC FUNDS REPORT

8/5/2026

Base	\$	1,318,897
Available for May 2026 Board Meeting	\$	1,318,897

Bluegrass State Skills Corporation

Guideline and Fact Sheet Update Report



MEMORANDUM

TO: BSSC Executive Board Members

FROM: Kylee D Palmer, Deputy Commissioner 

DATE: August 5, 2026

SUBJECT: Guideline and Fact Sheet Update Report

The following changes are presented to the BSSC Executive Committee following the 2026 Legislative Session and are implemented within the documents:

BSSC GIA and STIC Program Guidelines

- Updated FY
- Updated Application Submission Deadline and Board Meeting Dates
- Updated location of meeting
- Clarification on Qualified Employee, reflecting increase in required minimum wage
- Addition of supplies and equipment as an eligible cost related to training
- Update submission of application materials
- Increased Application Scoring
- County Designation of Heritage and Other Counties
- Updated Contact Information

BSSC Fact Sheet

- Updated FY
- Updated Contact Information

BSSC Commitment Fact Sheet

- Updated FY
- Increased Incentive Amount
- Updated Eligible Training Costs for equipment
- Provided clarity related to train the trainer travel
- Increased length of incentive agreement
- Updated Contact Information



Guidelines:

Bluegrass State Skills Corporation (BSSC) Grant- in-Aid (GIA) and Skills Training Investment Credit (STIC) Programs

FY 2026-2027

The Bluegrass State Skills Corporation (BSSC) was established in 1984 by the General Assembly of the Commonwealth of Kentucky to stimulate economic development through customized business and industry-specific skills training programs. The BSSC works with qualified companies to establish programs of skills upgrade and occupational upgrade training.

- *Skills upgrade training* – employee training sponsored by a qualified company that is designed to provide the employee with new skills necessary to enhance productivity, improve performance, or retain employment, including but not limited to technical and interpersonal skills, and training that is designed to enhance computer skills, communication skills, problem solving, reading, writing, or math skills of employees who are unable to function effectively on the job due to deficiencies in these areas, are unable to advance on the job, or who risk displacement because their skill deficiencies inhibit their training potential for new technology
- *Occupational upgrade training* – employee training sponsored by a qualified company that is designed to qualify the employee for a promotional opportunity with the qualified company

The purpose of the BSSC is to improve and promote employment opportunities of the citizens of the Commonwealth by helping fund programs of skills training and education. Applications for training incentives must be submitted and approved by the BSSC board prior to commencement of training activities.

Application Submission and Board Meeting Schedule

The schedule for submission deadlines for applications and BSSC Board of Directors meetings are as follows:

Application Submission Deadline	Board Meeting Date
June 15, 2026	August 5, 2026
September 15, 2026	November 4, 2026
December 15, 2026	February 3, 2027
March 15, 2027	May 5, 2027

All meetings will begin at 1:00pm and will be held at the Mayo-Underwood Building, 500 Mero Street, 1st Floor, in Frankfort. Public notice of the meetings will be published in advance. The BSSC reserves the right to schedule, reschedule, cancel or change board meetings at its discretion.

Grant-in-Aid (GIA) and Skills Training Investment Credit (STIC) Programs

The BSSC provides training incentives through two primary programs: the Grant-in-Aid (GIA) and the Skills Training Investment Credit (STIC). The GIA program provides reimbursement dollars to companies/consortia for eligible training activities. The STIC program provides a tax credit to companies completing eligible training. The STIC tax credit can be claimed against Kentucky income taxes imposed by KRS 141.020, 141.040 or 141.0401. The maximum incentive amount for each BSSC program award is the LESSER of:

- 50% of approved/eligible training costs
- \$75,000
- \$2,000 per unduplicated eligible trainee

Applicants may be approved for BSSC incentives at one board meeting per state fiscal year (July 1 – June 30). An applicant is defined as a qualified company (see definition below) with a separate and distinct Federal Employer Identification Number (FEIN). Subject to eligibility, application score and incentive availability, applicants may be awarded one GIA, one STIC, or both a GIA and STIC. Note that applicants wanting to be approved for both a GIA and a STIC in the same fiscal year must submit two applications (GIA and STIC) at the same time. Once an applicant has a BSSC application approved in a fiscal year, no additional applications from that applicant will be approved during the same fiscal year. Companies approved for GIA projects shall notify the BSSC in a timely manner if they find they are unable to use all or a portion of the grant funds that have been set aside for them. These unused funds can then be reallocated for other GIA training projects. Companies that act responsibly in this manner are in no way penalized when applying for future BSSC incentives.

The BSSC has a maximum of \$2.5 million in tax credits to award to eligible companies in each state fiscal year. Investment credits that are not approved by the BSSC by the end of the fiscal year (June 30) shall lapse and not be carried forward to a new fiscal year. A project may not be eligible if it is located in a tax increment financing district that has already pledged the corporate income tax credits to the tax increment financing project.

Qualified Companies

Qualified companies must be registered and in good standing with the Secretary of State's Office. A qualified company is any corporation, limited liability company, partnership, limited partnership, sole proprietorship, business trust, or any other legal entity through which business is conducted that is engaged or is planning to be actively engaged in one (1) or more of the following activities within the Commonwealth:

- **Manufacturing**
- **Agribusiness**
- **Nonretail service or technology** (company provides a service to or uses technology for customer or affiliate entities predominantly outside the Commonwealth and is designed to serve a multistate, national or international market)
- **Headquarter operations** (regardless of the underlying business activity of the company)
- **Alternative fuel, gasification, energy-efficient alternative fuel, or renewable energy production**
- **Carbon dioxide or hydrogen transmission pipeline**
- **Coal severing and processing** (activities resulting in the company being subject to the tax imposed by KRS chapter 143)
- **Hospital operations** (a facility licensed by the Cabinet for Health and Family Services under KRS 216B for the operation of a hospital and the basic services provided by a hospital)

Businesses whose primary activity to be conducted within the Commonwealth includes forestry, fishing, the provision of utilities, construction, wholesale trade, retail trade, real estate, rental and leasing, accommodation and food services, public administration services, or providing training or training consultation for a fee (with the exception of approved training consortia), are not eligible for BSSC incentives.

A qualified company or member of a consortium that has been found (adjudicated) to commit a willful Occupational Safety and Health Administration (OSHA) violation within three previous years is not eligible to apply for BSSC incentives. If a company is approved for incentives and is then found (adjudicated) to have committed a willful OSHA violation during the life of a BSSC grant or tax credit, no remaining incentives may be claimed by the company from the date the willful violation first occurred.

A qualified company shall not be entitled to receive BSSC incentives if the company requires that the employee (i.e. trainee) reimburse the employer or otherwise pay for any costs or expenses incurred in connection with occupational or skills upgrade training activities.

Consortia/Industry Partnerships (GIA ONLY) – The BSSC Board of Directors promotes collaborative training initiatives and provides priority consideration for training agreements that demonstrate the willingness of multiple companies to work together through training consortia and industry partnership. The consortium application must address the common training and workforce development needs of the participating companies including:

- Effort is industry-driven
- Collaboration by the area providers of employment and training services
- Overall savings in training costs due to the collaborative effort (must be able to document)
- Project will facilitate the advancement of the host community's economic development efforts

An eligible consortium/industry partnership application shall include two or more BSSC eligible companies participating together in any single activity on the Training Plan page of the application, a listing of the member companies and a "lead company" whose representative is authorized by the consortium/industry partnership to provide his/her signature on behalf of the consortium/industry partnership.

Qualified Employee

A qualified employee (i.e. trainee) is any person who meets all of the following criteria:

- Is currently a permanent full-time employee* of the qualified company.
- Is subject to the income tax imposed by KRS 141.020.
- Is paid a minimum total hourly compensation of \$16.68 (Heritage County) and \$25.01 (Other County). **

* *Full-time employee* is a Kentucky resident who is employed by the qualified company to work for a minimum of 35 hours per week during the most recently ended calendar year and is subject to the tax imposed by KRS 141.020. Full-time employees do not include contract or seasonal labor.

** Each qualified employee must be paid a minimum base hourly wage. Defined as the minimum wage paid to an employee of a qualified company, which shall not be less than:

- 200% of the federal minimum wage in a "heritage county" ($\$7.25 \times 200\% = \14.50), plus employee benefits equal to or greater than fifteen percent (15%) of the minimum base hourly wage

- 300% of the federal minimum wage in an "other county" ($\$7.25 \times 300\% = \21.75) plus employee benefits equal to or greater than fifteen percent (15%) of the minimum base hourly wage

If the company does not provide employee benefits equal to at least fifteen percent (15%) of the minimum base hourly wage, the company may still qualify if it provides the full-time employee total hourly compensation equal to or greater than one hundred fifteen percent (115%) of the minimum base hourly wage through increased hourly wages combined with at least one (1) company-paid employee benefit.

Eligible Training Provider

A company may choose to use in-house trainers, educational institution trainers, private training consultants, or any combination thereof. Companies are free to use any provider they choose. BSSC does not recommend, endorse, or advertise for any particular training providers. Training providers or consultants are not permitted to use the BSSC name to imply BSSC endorsement in any of their advertisements, brochures, or other promotional materials for the purpose of soliciting or obtaining customers.

Eligible Training Costs

Specific skills and occupational upgrade training programs may be customized for a particular company/consortium to encompass one or more of the eligible training costs identified below. The BSSC gives preference to training projects that create, maintain and promote higher wage jobs given its statutory mandate to improve and promote the employment opportunities of the citizens of the Commonwealth. BSSC may approve incentives for up to fifty percent (50%) of total eligible costs for a training project, up to the maximum allowable funding cap. Only training costs incurred after approval of the BSSC incentive may be considered in determining eligibility. The information below provides an overview of eligible training costs. All training costs must be properly documented. For additional information on training eligibility and documentation requirements, please refer to the BSSC Training Documentation Requirements guide available on the BSSC website.

BSSC applications may contain no more than twenty-five percent (25%) of the total training hours for safety, mandated and/or regulatory training. Mandated or regulatory training is training that is required by a governmental or regulatory agency. Safety training can include, but is not limited to: safety management, safety record keeping, bloodborne pathogens, control of hazardous materials, lockout/tagout, emergency action plan, emergency response, hazard communication, hearing conservation, safe electrical workplaces (all OSHA), and stand-alone safety (including first aid, cardiopulmonary resuscitation (CPR), emergency medical technician (EMT), etc.). Given the nature of work required for medical personnel, what would be deemed safety training for other areas of industry might not be deemed safety for hospital operations. Therefore, concerning ONLY hospital operations, additional safety hours will be evaluated on a training-by-training basis and may or may not count as strictly safety hours.

In-House Training

BSSC may award incentives to the company/consortium for fees or salaries required to be paid to instructors who are employees of the company, while those employees are providing approved instructional services for eligible training. For eligibility, training must be a minimum of 0.5 hours, and may be claimed in quarter-hour (15 minute) increments above the 0.5 hour minimum, rounded down to the nearest quarter.

BSSC may award incentives to the company/consortium at a rate of \$25 per hour for instruction where company employees serve as in-house training instructors. The company/consortium shall provide a

match of \$25 per hour for in-house instructor training costs. This match may be in the form of in-kind contributions such as company-paid wages to the trainer and trainees. (Note: \$25 per hour as used herein is equal to fifty percent (50%) of the total eligible rate of \$50 per hour).

Educational Institution and Consultant Training

BSSC may award incentives to the company/consortium for fees or salaries required to be paid to instructors with an educational institution, instructors who are consultants on contract with a company, and eligible expenses for alternative training methods such as online, video-based, etc. Registration fees for annual meetings, conferences, or seminars without proof of training are not eligible. It is not the intent of the BSSC to provide funds for Continuing Education Units or tuition courses that are not specifically related to the employee's current or future job function. In addition, tuition courses that are for the sole purpose of obtaining a bachelor's or master's degree are not allowed.

Instructional Materials, Supplies and Equipment

BSSC may award incentives for the actual reasonable costs of instructional materials, supplies and equipment used exclusively in an occupational or skills upgrade training program sponsored by a company/consortium. Instructional materials include training manuals and textbooks in hard copy or electronic formats and related training documents. The BSSC will only consider approval of incentives for supplies not used in daily operations, and shop training materials (welding rods, scrap metal, etc.) used for classroom instruction and not for on-the-job training activities.

Employee Wages

BSSC may award eligible company/consortium incentives for employee (i.e. trainee) wages paid while attending an eligible training. The wage used will be the average wage submitted on the approved application.

Registered Apprenticeship

Apprentices enrolled in a registered apprenticeship program during the term of the approved agreement may be eligible for training costs or wages with the same criteria and maximums set forth in these Guidelines. Participation in a registered apprenticeship program will be verified by the Kentucky Education & Workforce Development Cabinet.

Consortia/Industry Partnership Expenses (GIA ONLY): Due to the unique training and workforce development needs and functions that exist within training consortia and industry partnerships, the BSSC recognizes that additional eligible training costs could be required for these entities to be successful.

Ineligible Training Costs

Ineligible training costs include, but may not be limited to retroactive training, pro/con union training, employee assessments/evaluations, curriculum development, unrelated industry training, and training provided through the KCTCS TRAINS program.

BSSC Process

Completion of BSSC Application – The GIA/STIC application is available on the BSSC website at <https://ced.ky.gov/Workforce/BSSC>. Potential applicants may complete and submit an application as

long as the minimum program eligibility requirements are met. All applications will be arrival date and time stamped upon receipt as long as required signature pages are included. Applications must include a minimum of \$12,000 in planned training costs, which equates to \$6,000 in potential incentives.

Submission of Application – Complete, signed applications and a confirmation Vendor Self Service (VSS) registration and ID number are due in the BSSC office by the submission date found under the Application Submission and Board Meeting Schedule of these guidelines.

Review Application – BSSC staff review applications for eligibility, completeness and accuracy and verify the calculation of the score. Staff may contact the applicant if there are any questions. Upon completion of staff's review and subject to incentive caps, eligible applications are submitted to the BSSC Board for funding consideration.

Approval of Training Application – If the BSSC Board of Directors approves the training application, an approval letter will be emailed to the company. The approval letter identifies the maximum amount of BSSC incentives that the applicant will be eligible to claim. An agreement detailing the terms of the training project is also sent to the company for execution. Upon receipt of the executed agreement from the applicant, the agreement will be signed by BSSC and then becomes effective. A copy of the agreement will be returned to the applicant. Eligible training may begin after the approval of the incentives by the BSSC Board.

Length of Agreement – Agreements will require training to be completed within one year from the BSSC Board approval.

Submission of Completed Training – Upon completion of training, all requests for reimbursement or tax credits will be submitted on a form provided by the BSSC, along with any other required documentation. To expedite the process, a reminder of the training end date may be sent to the company. BSSC staff may request additional documentation. After BSSC staff review the documentation and it is found to be complete and satisfactory, the applicant will be notified of the amount of reimbursement or tax credit. Grant-in-Aid projects will receive either a check or electronic deposit into the company's account.

Closeout Process – The company is responsible for notifying BSSC staff once the training is completed to initiate the final closeout process. If notification is not received within one year after the date of approval, BSSC staff will contact the company and provide the requirements for closeout. When the training has been completed and the final closeout is requested, the company will sign and forward the required documentation to the BSSC. **All training documentation is required to be submitted within two (2) months of the training completion date and no later than two (2) months after the agreement term date. If requested in advance, staff may authorize a one-time extension not to exceed three (3) months for the project to finalize and submit the documentation (not to complete training).**

****STIC ONLY:** The amount of skills training investment credit awarded by the BSSC shall be claimed as a credit on the tax return of the approved company in the year of the closeout of approved training costs. The investment credit awarded may be carried forward for three successive fiscal years of the company. This may become necessary if the amount of allowable credits exceeds the income tax liability of the company during the initial fiscal year or the three successive fiscal years.

Modification (Consortium Only) - A consortium may request a modification to add additional eligible companies in order to allow additional companies to participate. Requests must be made in the form of a letter or email to BSSC staff providing justification for the request. Modifications will not become effective until BSSC staff has reviewed and responded with an approval.

Training Documentation

All potential training costs must be adequately documented. Applicants should ensure that they have methods in place to sufficiently document all claimed training costs. Training costs are required to be summarized on a form provided by BSSC. This form will be provided soon after BSSC board approval of the planned training project. The training summary document requires that summary information be provided on training activities including, but not limited to: training start and end dates; training class titles; instructor name and hours taught; number of eligible trainees per class; total number of unduplicated trainees; types of costs claimed; and a statement requiring signature by an authorized company official certifying that all trainees reported on the form are eligible full-time Kentucky residents.

All claimed training must be supported by sign-in sheets or other similar documentation verified by the trainer and maintained onsite by the company for a period of five years from the end date of the training project. The documentation must be made available to BSSC staff or independent auditors upon request. Educational institution and consultant led training requires additional documentation, including invoices and proof of payment for training costs. Without adequate documentation, otherwise eligible training will not be considered for incentives.

The BSSC may allow deviations from the planned training listed on a company's original application if the training changes comply with the BSSC Guidelines. See <https://ced.ky.gov/Workforce/BSSC> for complete instructions and forms.

Organized Labor

When a collective bargaining unit exists at the work site where the proposed training will be provided, the company shall provide written notification to the on-site collective bargaining agent of the company's intention to apply for BSSC incentives. Notification must be submitted on company letterhead and shall include a summary of the proposed training curriculum. The notification must be sent prior to the time that the company files an application with the BSSC. A copy of the notification indicating the date the notice was provided, the sender, and the recipient, shall be filed with the BSSC application.

One of the goals of the BSSC is to promote cooperative training activities between a company and its employees. Therefore, a proposed skills training application will not be approved during a legal work stoppage and an active training application will be postponed during a legal work stoppage.

Equal Opportunity

Persons shall not be discriminated against in accordance with KRS 344.040. The BSSC is interested in training a diverse array of individuals under its programs. The BSSC has not set numerical goals for the types of individuals to be trained because it recognizes that the trainee profile of the individual training programs will vary depending upon the employee profile of the applicant company.

Application Scoring

In order to qualify for BSSC funding, a grant-in-aid or skills training investment credit application must earn a minimum score of **70 points**. Applications that do not meet this requirement will not be considered by the BSSC Board of Directors and will be returned to the applicant.

No.	Description	Criteria	Points
1	Company/Consortium Status (the employment figures for all participating consortium member companies are averaged to	(Total number of employees subject to Kentucky income tax, employed in permanent, full-time positions)	
		Existing company of 100 or less	20
		Existing company of 101 – 500	15

	determine the proper category for this criteria)	Existing company of 501 – 1,000	10
		Existing company of 1,001 or more	5
2	County Designation	(See Heritage Counties Map)	
		Tier 5 - Other County ($\geq$ 193)	5
		Tier 4 – Other County (192-145)	10
		Tier 3 - Heritage County (144-97)	15
		Tier 2 – Heritage County (96-49)	20
		Tier 1 – Heritage County ($\leq$ 49)	25
3	Trainees Average Hourly Wage Rate (excluding Benefits)	\$19.99 or less	5
		\$20.00 to \$28.99	10
		\$29.00 or more	20
4	Progressive Company Initiatives	See details below	80 (max)

Progressive Company Initiatives - maximum of 80 points

Description	Points
This application is a consortium/industry partnership application	40
Company was not approved for any BSSC incentives during previous BSSC fiscal year (July 1, 2025 – June 30, 2026)	15
Career growth: trainee receives a credential and/or title change as a result of the training. (Provide credential name and/or title change)	6
Documentation that strong emphasis is placed on training employees that have post secondary education from a Kentucky university, KCTCS or non- and for-profit institutions licensed to operate in the state.	
Company provides onsite childcare, childcare stipend to employees, caregiver assistance, transportation, or transportation stipend to employees	3
Grant includes training that is part of a Registered Apprenticeship program (as defined by the Education & Labor Cabinet)	10
Includes training for at least one or more American Veterans who served on active duty and were discharged for other than dishonorable discharge, or is a Second Chance Employer of those who have been incarcerated, or have a partnership with an organization to employ individuals who have been through an addiction treatment program.	3
Company is an active member of an organized consortia that is primarily focused on training and workforce development (example required; see consortia list at https://cedky.com/cdn/142_BSSC_Consortia_List.pdf)	3

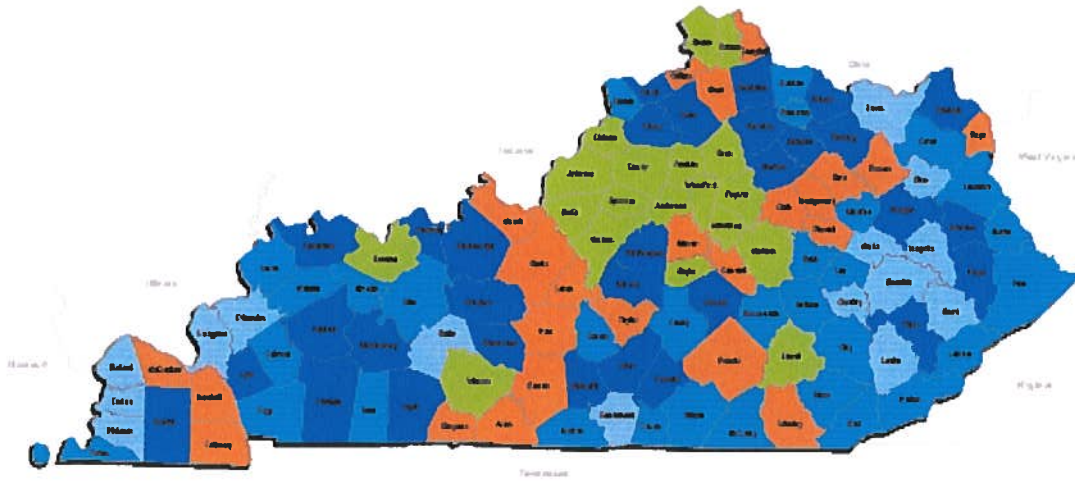
The scores for criteria 4 are based on information contained in the application regarding the company's philosophies and role in Kentucky's economy. Listed above are the criteria and potential points associated with each. In order to receive the point(s) for a criterion, the applicant company/consortium must demonstrate in the application that it is already participating in the activity. The point(s) will not be given if the applicant is just beginning to train in the activity. When a criterion requires examples, points will only be given if examples are provided in the application.

County Designation

The points below are for BSSC applications submitted for approval during the 2026-2027 fiscal year.

(See Heritage Counties Map)

- Tier 5 Other County – 5 points
- Tier 4 Other County – 10 points
- Tier 3 - Heritage County – 15 points
- Tier 2 – Heritage County – 20 points
- Tier 1 – Heritage County – 25 points



Heritage Counties				
Tier 1	Tier 2		Tier 3	Tier 4
• Ballard • Breathitt • Butler • Castale • Crittenden • Cumberland • Elliott • Hickman • Knott • Leslie • Lewis • Livingston • Magoffin • Owsley • Wolfe	• Bell • Bracken • Caldwell • Carter • Casey • Clay • Clinch • Estill • Fulton • Green • Harlan • Jackson • Knox • Lawrence • Lee • Leitcher • Martin	• McCreary • McLean • Menifee • Monroe • Ohio • Pike • Robertson • Rockcastle • Todd • Trigg • Trimble • Wayne • Webster • Union	• Adair • Bourbon • Breckinridge • Carroll • Christian • Edmonson • Fleming • Floyd • Graves • Grayson • Greenup • Hancock • Henderson • Henry • Hopkins • Johnson • Lincoln • Logan • Lyon • Marion • Mason • Metcalfe • Morgan • Muhlenberg • Nicholas • Owen • Pendleton • Perry • Russell • Washington	• Allen • Barren • Bath • Boyd • Calloway • Campbell • Clark • Gallatin • Garrard • Grant • Harlan • Hart • LaRue • Marshall • McCracken • Meade • Mercer • Montgomery • Powell • Pulaski • Rowan • Simpson • Taylor • Whitley
	Tier 5			
	• Anderson • Boone • Boyle • Bullitt • Davless • Fayette • Franklin • Jefferson • Jessamine • Kenton • Laurel • Madison • Nelson • Oldham • Scott • Shelby • Spencer • Warren • Woodford			

To learn more, contact
CED.BSSCGRP@ky.gov
 Phone: (502) 564-7670



Just the Facts:

Bluegrass State Skills Corporation (BSSC) Grant-in-Aid (GIA) and Skills Training Investment Credit (STIC) Programs

FY 2026-2027

The Bluegrass State Skills Corporation (BSSC) was established in 1984 to stimulate economic development through customized business and industry-specific skills upgrade and occupational upgrade training. The BSSC approves incentives for qualified companies through a Grant-in-Aid (GIA) program and a Skills Training Investment Credit (STIC). The GIA provides reimbursement dollars to applicants and the STIC provides a tax credit against Kentucky income taxes to companies for approved training activities.

Program Qualifications, Incentive Awards, and Training Costs

Qualified Company (Eligible Applicants)	A legal entity through which business is conducted that has been, or is planning to be, actively engaged within the Commonwealth in: • Manufacturing • Agribusiness • Nonretail service or technology • Headquarters • Hospital operations • Coal severing and processing • Alternative fuel, gasification, energy efficient alternative fuels, or renewable energy production • Carbon dioxide or hydrogen transmission pipeline For the GIA program, a consortia is also considered a qualified company. "Qualified company" does not include companies where the primary activity to be conducted within the Commonwealth is forestry, fishing, the provision of utilities, construction, wholesale trade, retail trade, real estate, rental and leasing, educational services, accommodation and food services, public administration services, or fee-based training (except consortia). Any company whose primary purpose is the sale of goods at retail shall not constitute a qualified company.
Incentive Amount	The maximum incentive amount for qualified companies during a BSSC fiscal year (July 1 – June 30) is the <u>LESSER</u> of the following: • 50% of approved training costs • \$75,000 • \$2,000 x number of eligible trainees The GIA incentive is a cash grant reimbursement for eligible training expenses. The STIC incentive is a Kentucky income tax credit.
Length of Incentive Agreement	1 year – Extension may be authorized, not to exceed three months, for the project to finalize and submit the required training documentation (not to complete training).

Application Approval Limit	An applicant is a company with a separate and distinct Federal Employer Identification Number (FEIN). Applicants may be approved at one BSSC board meeting per year. Subject to application score and incentive eligibility, applicants may be awarded one GIA, one STIC, or both a GIA and STIC per state fiscal year.
Eligible Training Costs	The following properly documented training costs for occupational upgrade and/or skills upgrade training are eligible: • In-House Training (\$25 per hour permitted for trainer costs) • Educational Institution and Consultant Training • Instructional Materials and Supplies used only for Training • Employee/Trainee Wages Safety, mandated, and regulatory training may be eligible if it totals no more than 25% of the overall eligible training. Retroactive training, pro/con union training, employee assessments/evaluations, curriculum development, unrelated industry training, and training provided through the KCTCS TRAINS program are not eligible.
Scoring	Application must receive a minimum score of 70 to qualify and be eligible for consideration. Refer to the BSSC Guidelines for scoring criteria.
Maximum Funding	\$4,300,000 per fiscal year for GIA and \$2,500,000 per fiscal year for STIC

Subject to funding availability, GIA and STIC applications are accepted throughout the year. Incentives are limited, which may preclude all eligible applications from being funded. Below is an overview of the process.

- The qualified company submits an application to the Bluegrass State Skills Corporation (BSSC) detailing the training to be provided. A minimum of \$12,000 in proposed training costs is required.
- BSSC staff review applications for eligibility, completeness and accuracy. Upon completion of staff's review, eligible applications are presented to the BSSC Board for approval. If approved, BSSC enters into an agreement with the company to set forth the maximum incentives available, training dates and other requirements. The term of the agreement will be no longer than one year from the date of BSSC approval. Training may begin after the approval date.
- Company completes and documents eligible training. No later than two months after agreement term date, all requests for reimbursements or tax credits are submitted to the BSSC on a training summary worksheet. Additional documentation may be requested by staff. After staff reviews the company's submission, notification will be provided regarding the approved reimbursement or tax credit amount. GIA projects will receive a cash disbursement via check or electronic deposit. STIC incentives can be claimed as a credit on the company's Kentucky tax return, beginning with the return for the year in which the STIC project is closed out. Unused tax credits may be carried forward up to three years.

For additional information about the GIA and STIC programs, including the application deadline schedule, refer to the [Guidelines](#) or the [BSSC web page](#).

.....

To learn more, contact:
CED.BSSCGRP@ky.gov
 Phone: (502) 564-7670

.....

Just the Facts:

Bluegrass State Skills Corporation (BSSC) Commitment Grant-in-Aid (GIA)

FY 2026-2027

The Bluegrass State Skills Corporation (BSSC) was established in 1984 to stimulate economic development through customized business and industry-specific skills upgrade and occupational upgrade training. The BSSC approves incentives for qualified companies through a Grant-in-Aid (GIA) program. The GIA provides reimbursement dollars to applicant companies for approved training activities.

Program Qualifications, Incentive Awards, and Training Costs

Qualified Company (Eligible Applicants)	A legal entity through which business is conducted that has been, or is planning to be, actively engaged within the Commonwealth in: • Manufacturing • Agribusiness • Nonretail service or technology • Headquarters • Hospital operations • Coal severing and processing • Alternative fuel, gasification, energy efficient alternative fuels, or renewable energy production • Carbon dioxide or hydrogen transmission pipeline "Qualified company" does not include companies where the primary activity to be conducted within the Commonwealth is forestry, fishing, the provision of utilities, construction, wholesale trade, retail trade, real estate, rental and leasing, educational services, accommodation and food services, public administration services, or fee-based training (except consortia). Any company whose primary purpose is the sale of goods at retail shall not constitute a qualified company.
Incentive Amount	The maximum incentive amount for qualified companies during a BSSC fiscal year (July 1 – June 30) is the <u>LESSER</u> of the following: • 50% of approved training costs • \$3,500 x number of eligible trainees in other counties • \$4,500 x number of eligible trainees in heritage counties The GIA incentive is a cash grant reimbursement for eligible training expenses.
Application Approval Limit	\$500,000 per application up to the amount in the proposal to an applicant company with a Federal Employer Identification Number (FEIN) registered with the Kentucky Secretary of State. • In cases where the BSSC commitment exceeds \$500,000 and the job ramp up occurs for the project, applications may be staggered for approval to match the accelerated job growth. • Training costs associated with the Kentucky Community and Technical College (KCTCS) TRAINS program are not eligible for reimbursement.

Eligible Training Costs	The following properly documented training costs for occupational upgrade and/or skills upgrade training are eligible: • In-House Training (\$25 per hour permitted for trainer costs) • Educational Institution and Consultant Training • Instructional Materials and Supplies used only for Training • Train the trainer travel • Employee/Trainee Wages • Equipment used exclusively for training purposes Eligible training costs may include up to 25% retroactive training activities within sixty (60) days prior to the company's acceptance of proposal. Safety, mandated, and regulatory training may be eligible if it totals no more than 25% of the overall eligible training. For trainings with a live, on-site trainer, a training instructor is considered an in-house employee if the instructor is employed by (1) the approved company; (2) the parent company of the approved company; or (3) an affiliated sister company of the approved company. All other live, on-site instructors are considered third-party (consultant or educational institution) trainers. Pro/con union training, employee assessments, evaluations, curriculum development, unrelated industry training, and training provided through the KCTCS TRAINS program are not eligible.
Length of Incentive Agreement	• Training must occur within 3 years from the date of BSSC board approval. • An extension may be authorized, not to exceed three months, for the project to finalize and submit the required training documentation (not to complete training).

GIA applications are accepted throughout the year for BSSC consideration at one of four board meetings each year. Applications must be requested through Cabinet staff and are not available on our website. Below is an overview of the process.

- The qualified company applies to the Bluegrass State Skills Corporation (BSSC) detailing the training to be provided and includes confirmation Vendor Self Service (VSS) registration and ID number.. A minimum of \$1,000,000 in proposed training costs is required for every \$500,000 in GIA funds requested.
- BSSC staff review applications for eligibility, completeness, and accuracy. Upon completion of staff's review, eligible applications are presented to the BSSC Board for approval. If approved, BSSC enters into an agreement with the company to set forth the maximum incentives available, training dates and other requirements.
- Company completes and documents eligible training. No later than two months after agreement term date, all requests for reimbursements or tax credits are submitted to the BSSC on a training summary worksheet. Additional documentation may be requested by staff. After staff reviews the company's submission, notification will be provided regarding the approved reimbursement or tax credit amount. GIA projects will receive a cash disbursement via check or electronic deposit.

For additional information about the GIA and other programs, including the application deadline schedule, refer to the [Guidelines](#) or the [BSSC web page](#).

To learn more, contact:
CED.BSSCGRP@ky.gov
Phone: (502) 564-7670

Bluegrass State Skills Corporation

APPLICATIONS - GIA



Grant-In-Aid (GIA) Projects

August 2026

Score	Qualified Company	City	Number of Trainees	Incentive Amount
89	Novelis Corporation	Guthrie	227	\$75,000
83	The Training Consortium of South Central Kentucky, Inc.	Bowling Green	2,414	\$75,000
77	Delta Faucet Company	Morgantown	295	\$75,000
77	T.J. Health Columbia, Inc.	Columbia	136	\$30,397
77	Ahlstrom Filtration LLC	Madisonville	40	\$75,000
76	Comefri USA Inc.	Hopkinsville	58	\$75,000
74	ACE Consulting Company, Inc.	Nicholasville	38	\$75,000
74	Louisville Paving Company, Inc. dba Louisville Paving and Construction	Louisville	54	\$75,000
74	Goose Creek Candles, LLC	Liberty	159	\$75,000
72	Marquette Transportation Company, LLC	Paducah	85	\$75,000
72	Zotefoams Inc.	Walton	40	\$75,000
72	Bonfiglioli USA Inc.	Hebron	40	\$75,000
72	Paschall Truck Lines, Inc.	Murray	35	\$70,000
72	Fruehauf, Inc.	Bowling Green	90	\$75,000
70	North American Stainless, Inc.	Ghent	110	\$75,000

15 Projects

3821

\$1,075,397

Note: The Grant-in-Aid amount for each applicant will not exceed the lesser of 50% of eligible training costs, \$2,000 per unduplicated trainee or \$75,000 per company FEIN for each fiscal year. The total amount of Grant-In-Aid incentives available for the entire program shall not exceed \$4,300,000 in any fiscal year.

Regular Grant Fund Balance

\$5,275,587

Recaptured Amount

2026/2027 FY

Projected/Approved

\$1,075,397

Remaining Regular Grant Funds

\$4,200,190

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Novelis Corporation

City: Guthrie

County: Todd

Industry Sector: Manufacturing

BSSC #: G27-120805

Bus. Devp. Contact: D. Sova

DFS Staff: T. Bates

Training Description:

Novelis is a leading sustainable aluminum solutions supplier and a world leader in aluminum recycling and rolling. Training will include: occupational and skills upgrade training to enhance employee capability, operational effectiveness, and equipment reliability. In-house training will provide employees with hands-on, instructor-led development in key operational programs, including equipment operation, maintenance practices, and process-specific applications.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 50,353	\$ 25,176
\$ 120,346	\$ 60,173
\$ -	\$ -
\$ 170,699	\$ 85,349

Number of Trainees

227

Employment & Wage Information:

Existing Employment	Projected New Employees
378	0

Average Hourly Wage	Total Hourly Compensation
\$ 37.81	\$ 48.40

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

89

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: The Training Consortium of South Central Kentucky, Inc.

City: Bowling Green **County:** Warren

Industry Sector: Consortia **BSSC #:** G27-120807

Bus. Devp. Contact: DA. Sova **DFS Staff:** B. Dolan

Training Description:

The Training Consortium of South Central Kentucky, Inc. provides training opportunities for its industry members. Training will include Leadership Development, Supervisory Skills, Group Leader Training, AI Literacy, OSHA Compliance, Communication, CPR/First Aid, Coaching, Generational Dynamics, and Crisis Leadership.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ -	\$ -
\$ 139,908,552	\$ 69,954,276
\$ -	\$ -
\$ 139,908,552	\$ 69,954,276

Number of Trainees

2,414

Employment & Wage Information:
(Average of All Member Companies)

Existing Employment	Projected New Employees
559	0

Average Hourly Wage	Total Hourly Compensation
\$ 25.89	\$ 38.66

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

83

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Delta Faucet Company

City: Morgantown **County:** Butler

Industry Sector: Manufacturing **BSSC #:** G27-120759

Bus. Devp. Contact: S. Moseley **DFS Staff:** Joseph Gearon

Training Description:

Delta Faucet Company is a leading manufacturer and assembler of faucet components.

Training will include: generalized on-boarding training for new employees, Kaizen event training, technical courses for skilled trades, forklift operator and quality training, training for behavioral based safety initiative.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs		50% of Total Costs	
\$	114,551	\$	57,276
\$	162,615	\$	81,308
\$	-	\$	-
\$	277,166	\$	138,583

Number of Trainees

295

Employment & Wage Information:

Existing Employment	Projected New Employees
295	20

Average Hourly Wage	Total Hourly Compensation
\$ 22.82	\$ 27.82

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

77

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: T.J. Health Columbia, Inc.

City: Columbia

County: Adair

Industry Sector: Hospital operations

BSSC #: G27-120760

Bus. Devp. Contact: B. Petty

DFS Staff: B. Dolan

Training Description:

T. J. Health Columbia, Inc. is a hospital facility in Columbia, Kentucky, providing healthcare services to patients throughout the surrounding counties. Training will include life support training, healthcare advancement and compliance training, high reliability practices training, and Columbia specific new hire training.

Training Details:

Classroom/OJT - In-House

Classroom/OJT - Consultant/Educational Institution

Instructional Materials, Supplies, and Equipment

Total Costs

Total Costs		50% of Total Costs	
\$	22,130	\$	11,065
\$	38,663	\$	19,332
\$	-	\$	-
\$	60,793	\$	30,397

Number of Trainees

136

Employment & Wage Information:

Existing Employment	Projected New Employees
126	10

Average Hourly Wage	Total Hourly Compensation
\$ 34.75	\$ 39.96

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$30,397

Application Score

77

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Ahlstrom Filtration LLC

City: Madisonville **County:** Hopkins

Industry Sector: Manufacturing **BSSC #:** G27-120797

Bus. Devp. Contact: S. Moseley **DFS Staff:** C. Pennington

Training Description:

Ahlstrom Filtration is a global leader in fiber-based specialty materials, with the goal to be the preferred sustainable specialty materials company. The company will focus on leadership training, which is necessary to strengthen leadership capability, improve operational efficiency, and sustain a culture of continuous improvement. As the organization continues to evolve, leaders must be equipped to effectively manage teams, address performance challenges, and lead through change. By continuing this training initiative, the organization will build internal bench strength, reduce reliance on external resources, and empower employees to identify and implement measurable process improvements.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ -	\$ -
\$ 174,865	\$ 87,433
\$ -	\$ -
\$ 174,865	\$ 87,433

Number of Trainees

40

Employment & Wage Information:

Existing Employment	Projected New Employees
173	0

Average Hourly Wage	Total Hourly Compensation
\$ 35.54	\$ 53.31

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

77

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Comefri USA Inc.

City: HOPKINSVILLE **County:** Christian

Industry Sector: Manufacturing **BSSC #:** G27-120795

Bus. Devp. Contact: D. Sova **DFS Staff:** C. Pennington

Training Description:

Comefri USA is part of Comefri Group, a global leader in centrifugal fans and blowers including an extensive range of fan models and sizes to cover all HVAC and industrial applications. Training will include onboarding, safety, leadership, lean manufacturing, operations efficiency, growth and innovations, automations and robotics, and technical training.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 157,110	\$ 78,555
\$ 43,060	\$ 21,530
\$ -	\$ -
\$ 200,170	\$ 100,085

Number of Trainees

58

Employment & Wage Information:

Existing Employment	Projected New Employees
58	2

Average Hourly Wage	Total Hourly Compensation
\$ 36.76	\$ 42.81

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

76

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS**

BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT

Date: August 5, 2026

Company: Goose Creek Candles, LLC

City: Liberty

County: Casey

Industry Sector: Manufacturing

BSSC #: G27-120798

Bus. Devp. Contact: S. Moseley

DFS Staff: Tim Bates

Training Description:

Goose Creek is one of America's leading candle and fragrance brands, trusted by iconic partners like Disney, Warner Brothers, Paramount, Hasbro, Unilever, and Kellogg's to bring their worlds to life through fragrance.

In-house instructor training will include: Leadership development via handbook, safety, and communications skills for employees. Educational consultant training will include emergency preparedness and workplace violence prevention.

Training Details:

Classroom/OJT - In-House

Classroom/OJT - Consultant/Educational Institution

Instructional Materials, Supplies, and Equipment

Total Costs

Total Costs	50% of Total Costs
\$ 86,870	\$ 43,435
\$ 96,725	\$ 48,363
\$ 3,180	\$ 1,590
\$ 186,775	\$ 93,388

Number of Trainees

159

Employment & Wage Information:

Existing Employment	Projected New Employees
99	60

Average Hourly Wage	Total Hourly Compensation
\$ 23.44	\$ 23.94

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

74

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Paschall Truck Lines, Inc.

City: Murray

County: Calloway

Industry Sector: Headquarter operations

BSSC #: G27-120801

Bus. Devp. Contact: D. Sova

DFS Staff: B. Dolan

Training Description:

Paschall Truck Lines, Inc. is a truckload and dry-van freight carrier, headquartered in Murray, Kentucky. Training will include two phases of enhanced leadership training, departmental rotations, executive mentorship, Fleet Administration training, Customer Service Leadership training, Accounting Management training, Human Resources training, Safety training, Operations training, and Strategic Business Management training.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs		50% of Total Costs	
\$	129,915	\$	64,958
\$	72,000	\$	36,000
\$	56,000	\$	28,000
\$	257,915	\$	128,958

Number of Trainees

35

Employment & Wage Information:

Existing Employment	Projected New Employees
153	25

Average Hourly Wage	Total Hourly Compensation
\$ 29.25	\$ 35.75

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$70,000

Application Score

72

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Fruehauf, Inc.

City: Bowling Green

County: Warren

Industry Sector: Manufacturing

BSSC #: G27-120806

Bus. Devp. Contact: S. Moseley

DFS Staff: C. Pennington

Training Description:

Fruehauf is a manufacturer of commercial vehicles and trailers with over 100 years of innovation including the concept of the first semi-trailer in 1914. The company is looking to improve its workforce through trainings such as: visual management, problem solving, lean manufacturing, leadership, and even language development, all of which supports the career growth opportunities for employees.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 12,428	\$ 6,214
\$ 285,320	\$ 142,660
\$ -	\$ -
\$ 297,748	\$ 148,874

Number of Trainees

90

Employment & Wage Information:

Existing Employment	Projected New Employees
90	30

Average Hourly Wage	Total Hourly Compensation
\$ 29.57	\$ 37.38

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

72

Bluegrass State Skills Corporation

APPLICATIONS - STIC



Skills Training Investment Credit (STIC) Projects

August 2026

<u>Score</u>	<u>Eligible Company</u>	<u>City</u>	<u>Number of Trainees</u>	<u>Incentive Amount</u>
74	ACE Consulting Company, Inc.	Nicholasville	38	\$75,000
74	Louisville Paving Company, Inc. dba Louisville Paving and Construction	Louisville	40	\$75,000
72	Marquette Transportation Company, LLC	Paducah	40	\$75,000
72	Zotefoams Inc.	Walton	39	\$75,000
72	Bonfiglioli USA Inc.	Hebron	42	\$75,000
70	North American Stainless, Inc.	Ghent	110	\$75,000
6 Projects			309	\$450,000

Note: The tax credit amount for each applicant will not exceed the lesser of 50% of eligible training costs, \$2,000 per unduplicated trainee or \$75,000 per company FEIN for each fiscal year. Per KRS 154.12-207, the maximum amount of credits that may be committed in each state fiscal year shall be capped at \$2,500,000.

FY 2026-27 Tax Credit Limit **\$2,500,000**

Current FY Projected/ Approved Credits **\$450,000**

Remaining Tax Credits **\$2,050,000**

Bluegrass State Skills Corporation

APPLICATIONS - GIA & STIC



**CABINET FOR
ECONOMIC DEVELOPMENT**

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: ACE Consulting Company, Inc.

City: Nicholasville **County:** Jessamine

Industry Sector: Nonretail service or technology **BSSC #:** G27-120765

Bus. Devp. Contact: DA. Sova **DFS Staff:** Peyton McElmurray

Training Description:

Founded in 2008, ACE Consulting is a professional services firm driven by a principled commitment to helping clients achieve their goals.

Training includes:

One-on-one mentoring, networking, professional growth, administrative development, compliance, cybersecurity, and coding.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 62,874	\$ 31,437
\$ 103,121	\$ 51,561
\$ -	\$ -
\$ 165,995	\$ 82,998

Number of Trainees

38

Employment & Wage Information:

Existing Employment	Projected New Employees
34	4

Average Hourly Wage	Total Hourly Compensation
\$ 56.19	\$ 64.62

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

74

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS**

BSSC SKILLS TRAINING INVESTMENT CREDIT PROJECT REPORT

Date: August 5, 2026

Company: ACE Consulting Company, Inc.

City: Nicholasville **County:** Jessamine

Industry Sector: Nonretail service or technology **BSSC #:** T27-120766

Bus. Devp. Contact: DA Sova **DFS Staff:** Peyton McElmurray

Training Description:

ACE Consulting, established in 2008, is a professional services organization committed to delivering high-quality, dependable support to its clients.

Trainings include:

Mentoring, networking, leadership development, administrative skill-building, compliance, cybersecurity, and coding.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 49,245	\$ 24,623
\$ 104,381	\$ 52,190
\$ -	\$ -
\$ 153,626	\$ 76,813

Number of Trainees

38

Employment & Wage Information:

Existing Employment	Projected New Employees
34	4

Average Hourly Wage	Total Hourly Compensation
\$ 56.19	\$ 64.62

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Tax Credit Recommended for Approval

\$75,000

Application Score

74

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Louisville Paving Company, Inc. dba Louisville Paving and Construction

City: Louisville **County:** Jefferson

Industry Sector: Headquarter operations **BSSC #:** G27-120803

Bus. Devp. Contact: B. Petty **DFS Staff:** Peyton McElmurray

Training Description:

With a legacy dating back to 1949, Louisville Paving Company, Inc. supports the full lifecycle of heavy civil projects. They deliver integrated capabilities spanning asphalt production, roadway paving, civil site construction, heavy construction, drilling and rock blasting, materials testing, public utility infrastructure, and material transfer.

Training will include:

Executive coaching, leadership development, and continuing education are designed to strengthen decision-making, enhance team alignment, and elevate overall leadership effectiveness.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 29,948	\$ 14,974
\$ 187,080	\$ 93,540
\$ -	\$ -
\$ 217,028	\$ 108,514

Number of Trainees

54

Employment & Wage Information:

Existing Employment	Projected New Employees
121	0

Average Hourly Wage	Total Hourly Compensation
\$ 69.79	\$ 80.26

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

74

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS**

BSSC SKILLS TRAINING INVESTMENT CREDIT PROJECT REPORT

Date: August 5, 2026

Company: Louisville Paving Company, Inc. DBA Louisville Paving and Construction

City: Louisville **County:** Jefferson

Industry Sector: Headquarter operations **BSSC #:** T27-120802

Bus. Devp. Contact: B. Petty **DFS Staff:** Peyton McElmurray

Training Description:

Headquartered in Louisville and serving the broader Kentuckiana region, Louisville Paving Company, Inc. delivers comprehensive heavy civil construction services. Their operations span asphalt production, roadway paving, civil site development, heavy construction, drilling and blasting, materials testing, utility infrastructure, and material transfer.

Training will include:
Construction theory, executive coaching, and leadership development.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 20,161	\$ 10,081
\$ 156,980	\$ 78,490
\$ -	\$ -
\$ 177,141	\$ 88,571

Number of Trainees

40

Employment & Wage Information:

Existing Employment	Projected New Employees
121	0

Average Hourly Wage	Total Hourly Compensation
\$ 69.79	\$ 80.26

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Tax Credit Recommended for Approval

\$75,000

Application Score

74

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Marquette Transportation Company, LLC

City: Paducah **County:** McCracken

Industry Sector: Headquarter operations **BSSC #:** G27-120775

Bus. Devp. Contact: B. Petty **DFS Staff:** C. Pennington

Training Description:

Marquette Transportation is one of the nation's leading providers of diversified, comprehensive marine transportation services. Training will include workplace compliance and professional development topics as well as leadership development training to provide the staff with the necessary skills for an efficient workplace.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 109,580	\$ 54,790
\$ 41,500	\$ 20,750
\$ -	\$ -
\$ 151,080	\$ 75,540

Number of Trainees

85

Employment & Wage Information:

Existing Employment	Projected New Employees
278	35

Average Hourly Wage	Total Hourly Compensation
\$ 42.00	\$ 52.00

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

72

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS**

BSSC SKILLS TRAINING INVESTMENT CREDIT PROJECT REPORT

Date: August 5, 2026

Company: Marquette Transportation Company, LLC

City: Paducah **County:** McCracken

Industry Sector: Headquarter operations **BSSC #:** T27-120776

Bus. Devp. Contact: B. Petty **DFS Staff:** C. Pennington

Training Description:

Marquette Transportation is one of the nation's leading providers of diversified, comprehensive marine transportation services. Training will include workplace compliance and professional development topics as well as leadership development training to provide the staff with the necessary skills for an efficient workplace.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 122,040	\$ 61,020
\$ 29,680	\$ 14,840
\$ -	\$ -
\$ 151,720	\$ 75,860

Number of Trainees

40

Employment & Wage Information:

Existing Employment	Projected New Employees
278	35

Average Hourly Wage	Total Hourly Compensation
\$ 42.00	\$ 52.00

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Tax Credit Recommended for Approval

\$75,000

Application Score

72

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Zotefoams Inc.

City: Walton

County: Boone

Industry Sector: Manufacturing

BSSC #: G27-120780

Bus. Devp. Contact: DA. Sova

DFS Staff: T. Bates

Training Description:

Zotefoams, Inc., are pioneers in the manufacturing of supercritical foams that deliver optimal solutions for the benefit of society across myriad industries.

Training will include: Leadership team and shift supervisor training, as well as, new laminator and new low pressure autoclave training. Safety training will include First aid/AED training, fire safety, evacuation training.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 166,348	\$ 83,174
\$ -	\$ -
\$ -	\$ -
\$ 166,348	\$ 83,174

Number of Trainees

40

Employment & Wage Information:

Existing Employment	Projected New Employees
70	7

Average Hourly Wage	Total Hourly Compensation
\$ 32.00	\$ 41.06

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

72

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS**

BSSC SKILLS TRAINING INVESTMENT CREDIT PROJECT REPORT

Date: August 5, 2026

Company: Zotefoams Inc.

City: Walton

County: Boone

Industry Sector: Manufacturing

BSSC #: T27-120779

Bus. Devp. Contact: DA. Sova

DFS Staff: T. Bates

Training Description:

Zotefoams Inc., are pioneers in the manufacturing of supercritical foams that deliver optimal solutions for the benefit of society across myriad industries.

Training will include: Engineering manager and team management training, new maintenance employee, quality manager and Plant Coordinator training. Bloodborne Pathogen training in order to meet OSHA criteria.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 152,076	\$ 76,038
\$ -	\$ -
\$ -	\$ -
\$ 152,076	\$ 76,038

Number of Trainees

39

Employment & Wage Information:

Existing Employment	Projected New Employees
70	7

Average Hourly Wage	Total Hourly Compensation
\$ 32.00	\$ 41.06

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Tax Credit Recommended for Approval

\$75,000

Application Score

72

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Bonfiglioli USA Inc.

City: Hebron

County: Boone

Industry Sector: Manufacturing

BSSC #: G27-120785

Bus. Devp. Contact: S. Moseley

DFS Staff: B. Dolan

Training Description:

Bonfiglioli USA Inc. manufactures gear motors, drive systems, and planetary gear boxes for industrial processes, automation and construction equipment. Training will include: safety/equipment training, new equipment training, sales and customer service training, and cross training.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 151,638	\$ 75,819
\$ -	\$ -
\$ -	\$ -
\$ 151,638	\$ 75,819

Number of Trainees

40

Employment & Wage Information:

Existing Employment	Projected New Employees
99	12

Average Hourly Wage	Total Hourly Compensation
\$ 31.32	\$ 40.72

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

72

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS**

BSSC SKILLS TRAINING INVESTMENT CREDIT PROJECT REPORT

Date: August 5, 2026

Company: Bonfiglioli USA Inc.

City: Hebron

County: Boone

Industry Sector: Manufacturing

BSSC #: T27-120789

Bus. Devp. Contact: S. Moseley

DFS Staff: B. Dolan

Training Description:

Bonfiglioli USA Inc. manufactures gear motors, drive systems, and planetary gear boxes for industrial processes, automation and construction equipment. Training will include: safety/equipment training, new equipment training, sales and customer service training, and cross training.

Training Details:

Classroom/OJT - In-House

Classroom/OJT - Consultant/Educational Institution

Instructional Materials, Supplies, and Equipment

Total Costs

Total Costs	50% of Total Costs
\$ 173,763	\$ 86,882
\$ -	\$ -
\$ -	\$ -
\$ 173,763	\$ 86,882

Number of Trainees

42

Employment & Wage Information:

Existing Employment	Projected New Employees
99	12

Average Hourly Wage	Total Hourly Compensation
\$ 31.32	\$ 40.72

Requirements:

Base Hourly Wage (Heritage County): \$16.68

Base Hourly Wage (Other County): \$25.01

BSSC Tax Credit Recommended for Approval

\$75,000

Application Score

72

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMPETITIVE GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: North American Stainless, Inc.

City: Ghent **County:** Carroll

Industry Sector: Manufacturing **BSSC #:** G27-120799

Bus. Devp. Contact: B. Petty **DFS Staff:** Joseph Gearon

Training Description:

North American Stainless, Inc., founded in 1990, is the largest, fully integrated stainless-steel producer in the United States.

Training will include: new hire crane operator training, cross training of operators, maintenance training, machine operator training, and bloodborne pathogens training.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 162,720	\$ 81,360
\$ -	\$ -
\$ -	\$ -
\$ 162,720	\$ 81,360

Number of Trainees

110

Employment & Wage Information:

Existing Employment	Projected New Employees
1,064	0

Average Hourly Wage	Total Hourly Compensation
\$ 29.50	\$ 32.29

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Grant Recommended for Approval

\$75,000

Application Score

70

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS**

BSSC SKILLS TRAINING INVESTMENT CREDIT PROJECT REPORT

Date: August 5, 2026

Company: North American Stainless, Inc.

City: Ghent

County: Carroll

Industry Sector: Manufacturing

BSSC #: T27-120800

Bus. Devp. Contact: B. Petty

DFS Staff: J. Gearon

Training Description:

North American Stainless, Inc., founded in 1990, is the largest, fully integrated stainless-steel producer in the United States.

Training will include: new hire line training, long products line changes and additions training, and Lock out Tag Out Training.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials, Supplies, and Equipment
Total Costs

Total Costs	50% of Total Costs
\$ 153,245	\$ 76,623
\$ -	\$ -
\$ -	\$ -
\$ 153,245	\$ 76,623

Number of Trainees

110

Employment & Wage Information:

Existing Employment	Projected New Employees
1,064	0

Average Hourly Wage	Total Hourly Compensation
\$ 29.50	\$ 32.29

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Tax Credit Recommended for Approval

\$75,000

Application Score

70

Bluegrass State Skills Corporation

APPLICATIONS - COMMITMENT



Commitment Grant-In-Aid (GIA) Project
August 2026

Qualified Company	City	Number of Trainees	Incentive Amount
Kitchen Food Company Limited	Hopkinsville	250	\$260,000
1 Project		250	\$260,000

**BLUEGRASS STATE SKILLS CORPORATION
BOARD OF DIRECTORS
BSSC COMMITMENT GRANT-IN-AID PROJECT REPORT**

Date: August 5, 2026

Company: Kitchen Food Company Limited

City: Hopkinsville **County:** Christian

Industry Sector: Manufacturing **BSSC #:** G27-120804

Bus. Devp. Contact: D. Sova **DFS Staff:** Peyton McElmurray

Training Description:

Founded over 20 years ago, Kitchen Food Company has evolved from a shared dream into a beloved Australian business dedicated to nourishing families and friends across the nation. The proposed training will help Kitchenfood meet staffing requirements as it establishes an ultra-modern manufacturing facility, its first operation in the United States. Kitchenfood has a strong tradition of loyalty and developing talent from within, and looks forward to offering similar opportunities for growth and advancement to the residents of Kentucky.

Trainings Include:
Safety, Food Safety, Operational Competencies, Supervisor Trainings.

Training Details:

Classroom/OJT - In-House
Classroom/OJT - Consultant/Educational Institution
Instructional Materials & Supplies
Total Costs

Total Costs	50% of Total Costs
\$ 455,100	\$ 227,550
\$ 65,053	\$ 32,526
\$ -	\$ -
\$ 520,153	\$ 260,077

Number of Trainees

250

Employment & Wage Information:

Existing Employment	Projected New Employees
2	248

Average Hourly Wage	Total Hourly Compensation
\$ 25.82	\$ 28.40

Requirements:

Base Hourly Wage (Heritage County): \$16.68
Base Hourly Wage (Other County): \$25.01

BSSC Commitment Grant Recommended for Approval

260,000

Bluegrass State Skills Corporation

OLD BUSINESS





To the Board of Directors
Bluegrass State Skills Corporation

This letter is provided in connection with our engagement to audit the government-wide and governmental fund financial statements of Bluegrass State Skills Corporation (BSSC) as of and for the year ended June 30, 2026. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit, and the planned scope and timing of our audit, including the significant risks we have identified.

**OUR RESPONSIBILITY UNDER U.S. GENERALLY ACCEPTED AUDITING STANDARDS
AND GOVERNMENT AUDITING STANDARDS**

As stated in our engagement letter dated June 2, 2026, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and *Government Auditing Standards* of the Comptroller General of the United States of America, for the purpose of forming and expressing an opinion on the financial statements. Our audit does not relieve you or management of your respective responsibilities.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of BSSC's compliance with certain provisions of laws, regulations, and the provisions of contracts and grant agreements. However, the objective of our tests is not to provide an opinion on compliance with such provisions.

Our responsibility for the required supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the required supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

PLANNED SCOPE, TIMING OF THE AUDIT, SIGNIFICANT RISKS, AND OTHER

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America.

Our audit will include obtaining an understanding of BSSC and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of BSSC's internal control over financial reporting. However, we will communicate to you at the conclusion of our audit any material weaknesses or significant deficiencies that come to our attention. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of BSSC's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Although we are currently in the planning stage of our audit, to-date, we have identified the following significant risks that will require special audit consideration:

- Management override of internal controls - The risk management and/or those charged with governance have the ability to manipulate or override internal controls in order to intentionally misstate the nature and/or timing of revenue or other transactions.
- Unauthorized grant awards - The risk of unauthorized grant awards to approved/active grantees or approved grant awards to unauthorized grantees.

We expect to begin our "compliance audit" and year-end fieldwork the week of July 27, 2026, and to issue our report no later than October 1, 2026.

Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

This information is intended solely for the use of BSSC's Board of Directors and is not intended to be, and should not be, used by anyone other than this specified party.

Cherry Bekaert LLP

Louisville, Kentucky
June 10, 2026