



## CABINET FOR ECONOMIC DEVELOPMENT


**Andy Beshear**  
GOVERNOR

Mayo-Underwood Building  
500 Mero Street, 5th Floor  
Frankfort, Kentucky 40601

**Jeff Noel**  
SECRETARY

### MEMORANDUM

**TO:** KFLC Members

**FROM:** Kylee Palmer, Deputy Commissioner   
Department for Financial Services

**DATE:** June 18, 2026

**SUBJECT:** KFLC Regular Meeting

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The Kentucky Film Leadership Council's meeting is scheduled for **June 25, 2026**, at 3:00 p.m. (ET) / 2:00 p.m. (CT) through both in person attendance and video conference. The primary location for the meeting where all members can be seen and heard and the public may attend in accordance with KRS 61.826 and 61.810 will be in COT Conf Room MUB547CE on the 5<sup>th</sup> floor at the Cabinet for Economic Development, Mayo Underwood Building, 500 Mero Street in Frankfort. While participants, media and members of the public may attend the board meeting in person at the primary location, attendees are also encouraged to join the meeting virtually and can access the video teleconference at the following link:

<https://ky-voip.zoomgov.com/j/1659866567>

If you have any questions, please feel free to contact our office at any time.



**KENTUCKY FILM LEADERSHIP COUNCIL**  
**AGENDA**  
**June 25, 2026**

**PRIMARY LOCATION:**

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

COT Conference Room MUB 547CE  
Mayo Underwood Building  
500 Mero Street  
Frankfort, Kentucky

**ALSO AVAILABLE VIA ZOOM:**

<https://ky-voip.zoomgov.com/j/1659866567>

**Call to Order**  
**Notification of Press**  
**Roll Call**  
**Opening Comments**

**Minutes**

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Minutes from May 28, 2026 Meeting

**Reports**

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Executive Director Report	Meg Fister
Governance Committee Report	Meg Fister
Meeting Schedule and Application Deadline Report	Meg Fister
Monitoring Report	Joseph Gearon

**KEI Amendment**

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CAT ENRIGHT: THE OPIUM EQUATION, LLC	Fayette	Meg Fister
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**KEI Projects**

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Debutantes LLC	McCracken	Launa King
GR Film Slate 2 LLC	Hopkins, McCracken, Warren	Tim Bates
GR Film Slate 4 LLC	Hopkins	Tim Bates
GR Film Slate 6 LLC	Hopkins	Wes Leggin
Sunny Side Productions LLC	Shelby	Launa King
One By One, LLC	Woodford	Launa King
Daybreak Productions, LLC	Fayette	Tim Bates
Omni Productions, LLC	Fayette	Tim Bates
Pioneer Productions, LLC	Fayette, Scott, Woodford	Tim Bates
EPPIC Films	Anderson, Boone, Bourbon, Campbell, Clark, Fayette, Jefferson, Madison	Tim Bates
Sunshine Films Florida LLC	Jefferson	Wes Leggin
Watchtower Movie LLC	Barren, Hart	Peyton McElmurray
OOTA Production LLC	Barren, Hart	Peyton McElmurray

**Adjournment**

the 1990s, the number of people in the world who are undernourished has increased from 600 million to 800 million (FAO 2001).

There are a number of reasons for this increase. One of the main reasons is the increase in the world population. The world population is expected to increase from 6 billion in 1999 to 9 billion by 2050 (United Nations 2000). This increase in population will lead to an increase in the demand for food.

Another reason for the increase in undernourishment is the increase in the number of people who are living in poverty. The number of people living on less than \$1 per day has increased from 1.1 billion in 1990 to 1.2 billion in 2000 (World Bank 2001). This increase in poverty will lead to an increase in the number of people who are unable to afford enough food.

A third reason for the increase in undernourishment is the increase in the number of people who are living in rural areas. The number of people living in rural areas has increased from 3.5 billion in 1990 to 4.5 billion in 2000 (World Bank 2001). This increase in rural population will lead to an increase in the demand for food.

There are a number of ways to address the problem of undernourishment. One way is to increase the production of food. This can be done by increasing the number of people who are working in agriculture, by increasing the amount of land that is used for agriculture, and by increasing the amount of fertilizer and other inputs that are used in agriculture.

Another way to address the problem of undernourishment is to increase the income of people who are living in poverty. This can be done by providing them with access to credit, by providing them with training and technical assistance, and by providing them with access to markets.

A third way to address the problem of undernourishment is to increase the number of people who are living in urban areas. This can be done by providing them with access to education, by providing them with access to health care, and by providing them with access to social services.

There are a number of other ways to address the problem of undernourishment. These include increasing the number of people who are working in the service sector, increasing the number of people who are working in the manufacturing sector, and increasing the number of people who are working in the construction sector.

The problem of undernourishment is a complex one, and it will require a number of different approaches to address it. However, it is clear that it is a problem that needs to be addressed, and it is one that we can all help to solve.

**References**

- FAO (2001) *World Hunger: Hidden Facts*. Rome: FAO.
- United Nations (2000) *World Population Prospects: The 1990s Revision*. New York: United Nations.
- World Bank (2001) *World Development Report 2001: Making Services Work for Poor People*. Washington, DC: World Bank.

**KENTUCKY FILM LEADERSHIP COUNCIL MEETING  
THURSDAY, MAY 28, 2026  
MINUTES**

A meeting of the Kentucky Film Leadership Council (KFLC) convened on Thursday, May 28, 2026, through both in person attendance and video conference. The primary location for the meeting where all members could be seen and heard and the public was able to attend in accordance with KRS 61.826 and 61.840 was the Conference Room, 547CE, at 500 Mero Street, Mayo-Underwood Bldg., 5<sup>th</sup> Fl, Frankfort, Kentucky. While participants, media and members of the public were able to attend the council meeting in person at the primary location, space was limited, and attendees were encouraged to join the meeting virtually and provided a link for a video teleconference.

**CALL TO ORDER AND ROLL CALL**

Soozie Eastman, Chair of KFLC, called the meeting to order at 3:01pm and verified press notification. Danielle Franklin called the roll.

**MEMBERS PRESENT**

Soozie Eastman, Jeremy Winton, Secretary Jeff Noel, Mona Juett (proxy for Secretary Lindy Casebier), and Secretary Jamie Link.

**MEMBERS ABSENT**

Misdee Wrigley Miller and Steve Zahn

**STAFF PRESENT**

Tanner Ashby, Tim Bates, Jeanna Darby, Breanna Dolan, Michelle Elder, Meg Fister, Danielle Franklin, Sri Galla, Joseph Gearon, Molly Green, Krista Harrod, Launa King, Marilyn LeBourveau, Wes Leggin, Haper Lewis, Shannon MacDonald, Peyton McElmurray, Nasim Moula, Andrew Osborne, Kylee Palmer, Emily Patrick, Cody Pennington, Matt Wingate, Lizzy Woodcock, Colin Wright, Ashiq Zaman, Chad Zimlich

**OTHERS PRESENT**

David Cottingham, Wrigley Media Group; Kristi Kilday; Mary Jackson, Kentucky Council on Postsecondary Education; Lisa Brin, FilmLEX; Janet Patton, Lexington Herald Leader; Brian Loschiavo, Riverside Entertainment; Jacob Rispo, Sunshine Films Florida LLC; Alex Mills, Pomegranate Productions, LLC; Johanna Fogle, Horse Girls LLC; Edmund Ross Moroso Jr., MAH02 ENT LLC; Travis Pilling, Cycling the Stans, LLC; Kelsey Forren; Corey Roederer; Bryan Houston

**APPROVAL OF MINUTES**

A motion was introduced by Secretary Jamie Link to approve the minutes of the Kentucky Film Leadership Council special meeting held on May 8, 2026. The motion was seconded by Jeremy Winton. The motion passed without opposition.

**EXECUTIVE DIRECTOR REPORT**

Meg Fister provided a report on the continued efforts of the Kentucky Film Office.

## MONITORING REPORT

Joseph Gearon provided the monitoring report of the calendar year activity for the KEI projects.

## NEW BUSINESS

The following projects were presented for consideration by the KFLC:

1. Arrowback Productions, LLC, Fayette County, presented by Tim Bates

A representative from the project attended virtually for project discussion.

Secretary Jamie Link made a motion to approve this project with a second by Chair Soozie Eastman. The motion passed without opposition.

2. Blackwater Productions, LLC, Fayette County, presented by Tim Bates

A representative from the project attended virtually for project discussion.

Secretary Jamie Link made a motion to approve this project with a second by Secretary Jeff Noel. The motion passed without opposition.

Jeremy Winton disclosed an interest in Uncorkd, LLC, Rear Ended Episode 2 LLC, and Historically Haunted LLC. In accordance with the KFLC Bylaws, Mr. Winton refrained from participating in discussions related to these projects and left the room during discussion.

3. Uncorkd, LLC, Hopkins County, presented by Tim Bates

A representative from the project attended virtually for project discussion.

Mona Juett made a motion to approve this project with a second by Secretary Jeff Noel. The motion passed without opposition.

4. Rear Ended Episode 2 LLC, Hopkins County, presented by Molly Green

A representative from the project attended virtually for project discussion.

Secretary Jeff Noel made a motion to approve this project with a second by Chair Soozie Eastman. The motion passed without opposition.

5. Historically Haunted LLC, Hopkins County, presented by Molly Green

A representative from the project attended virtually for project discussion.

Secretary Jamie Link made a motion to approve this project with a second by Mona Juett. The motion passed without opposition.

Jeremy Winton returned to the meeting to discuss the following projects.

6. Liquor Sisters, LLC, Jefferson County, presented by Molly Green

A representative from the project attended virtually for project discussion.

Secretary Jeff Noel made a motion to approve this project with a second by Secretary Jamie Link. The motion passed without opposition.

7. Sunshine Films Florida LLC, Jefferson County, presented by Molly Green

A representative from the project attended virtually for project discussion.

Jeremy Winton made a motion to approve this project with a second by Chair Soozie Eastman. The motion passed without opposition.

8. Sunshine Films Florida LLC, Jefferson County, presented by Cody Pennington

A representative from the project attended virtually for project discussion.

Chair Soozie Eastman made a motion to approve this project with a second by Secretary Jeff Noel. The motion passed without opposition.

9. Pomegranate Productions, LLC, Fayette County, presented by Peyton McElmurray

A representative from the project attended virtually for project discussion.

Secretary Jamie Link made a motion to approve this project with a second by Jeremy Winton. The motion passed without opposition.

10. Cycling the Stans, LLC, Fayette and Jefferson Counties, presented by Peyton McElmurray

A representative from the project attended virtually for project discussion.

Secretary Jeff Noel made a motion to table this project with a second by Jeremy Winton. The motion passed without opposition.

Jeremy Winton disclosed an interest in MAH02 ENT, LLC. In accordance with the KFLC Bylaws, Mr. Winton refrained from participating in discussions related to this project and left the room during discussion.

11. MAH02 ENT, LLC, Warren County, presented by Peyton McElmurray

A representative from the project attended virtually for project discussion.

Mona Juett made a motion to approve this project with a second by Secretary Jeff Noel. The motion passed without opposition.

Jeremy Winton returned to the meeting to discuss the following project.

12. Horse Girls LLC, Harrison and Shelby Counties, presented by Launa King

A representative from the project attended virtually for project discussion.

Secretary Jeff Noel made a motion to approve this project with a second by Chair Soozie Eastman. The motion passed without opposition.

The KFLC's next regular scheduled meeting is Thursday, June 25, 2026.

ADJOURNMENT

Secretary Jeff Noel made a motion to adjourn with a second by Chair Soozie Eastman. The motion passed without opposition.

The meeting adjourned at 3:32 pm.

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Soozie Eastman, Chair  
Kentucky Film Leadership Council



## MEMORANDUM

TO: Kentucky Film Leadership Council

FROM: Meg Fister, Executive Director *MF*

DATE: June 25, 2026

SUBJECT: 2026 Regular Session of the General Assembly Legislative changes incorporated into the Kentucky Entertainment Incentive Program Fact Sheet

During the 2026 Regular Session of the General Assembly, various legislation was authorized and signed into law by the Governor, updating the incentive programs administered by the Cabinet for Economic Development. The following table summarizes the changes incorporated into the updated fact sheet that will be effective July 15, 2026:

### **Kentucky Entertainment Incentive (SB 324)**

- Beginning with calendar year 2026, any unallocated balance of the amount from the previous calendar year shall carry forward into the subsequent calendar year to be made available for approved companies with high-impact motion pictures, continuous film productions, or entertainment productions.
- All approved companies shall begin filming or production in Kentucky within one hundred eighty (180) days of approval
- Updated eligible productions to include: Feature-length film, television program, industrial film, **video game, music video, or commercial**; National touring production of a Broadway show; or Documentary.
- The duties of the Kentucky Film Office shall include but not be limited to:
  - Reviewing all applications submitted for tax incentives;
  - Notifying the applicant within thirty (30) days of receipt and that: 1. The application is complete; or 2. Additional information is required;
  - Forwarding each eligible application to the cabinet for an economic analysis of the project;
  - Submitting the application and all related documents to the Kentucky Film Leadership Council for a final decision, if the analysis supports the project
- KFLC Liability: A member of the council shall not be subject to any personal liability or accountability by reason of the execution of any obligation duly authorized by the council.
- All approved companies are required to submit a certified audit that:
  - Contains production-related expenditures;

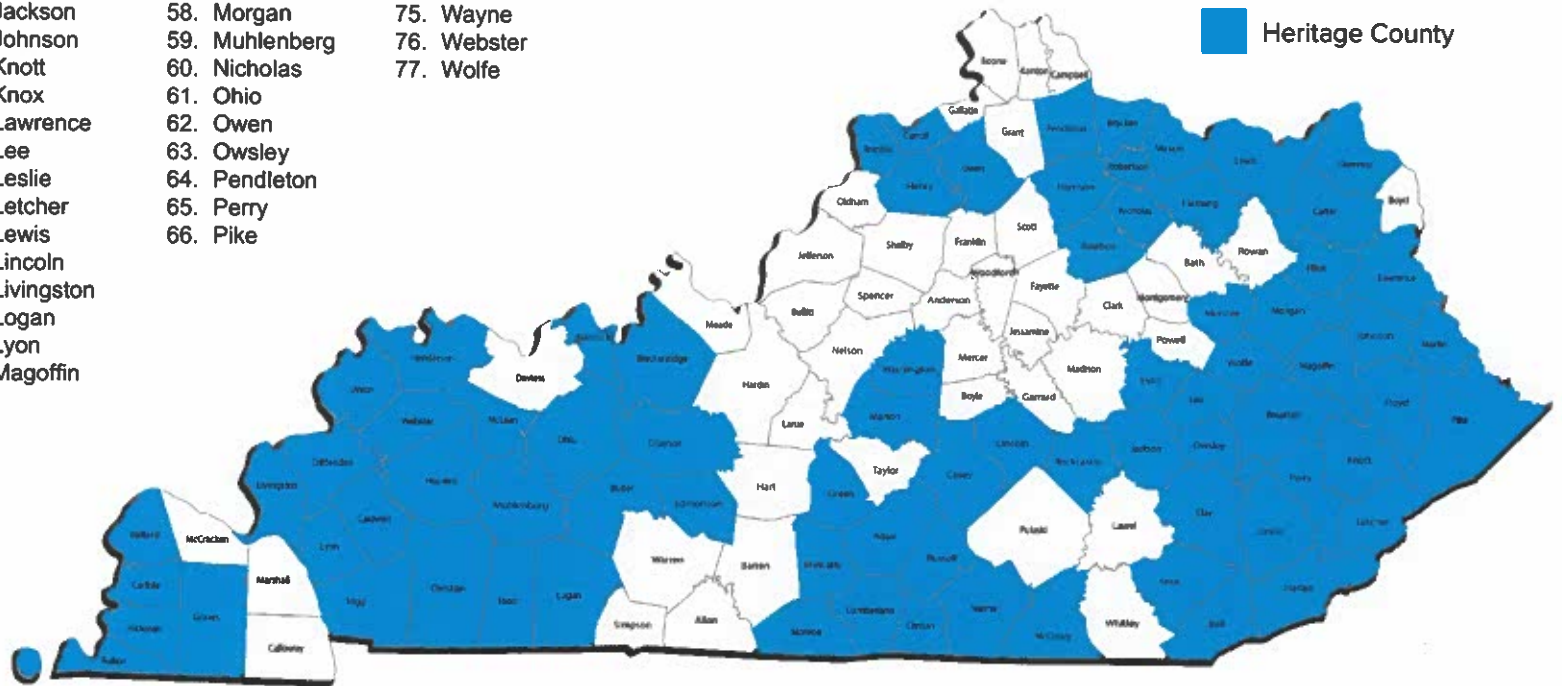
- Is completed within one hundred eighty (180) days of the completion of production in Kentucky; and
- Is conducted in accordance with the Office's standards established by administrative regulations.
- Fringes: The following are now considered Kentucky qualified payroll expenditures: Employer-paid payroll taxes, Union and guild benefits, Workers' compensation insurance premiums, Payroll service fees; and qualifying per diem.
- Continuous Film Productions must:
  - Spend at least \$10 million annually in Kentucky qualifying expenditures and payroll.
  - Demonstrate at least 50% financing secured and ability to raise remaining funds.
  - Have a distribution agreement.
  - Provide workforce development through an apprenticeship, on-the-job training program, or partnership with a Kentucky postsecondary film program.
- Updated Minimum Spend thresholds:
  - Commercials: minimum spend of **\$200,000**.
  - Kentucky-Based Companies
    - Feature films, television, industrial films, video games, and music videos: minimum spend of **\$200,000**.
  - Non-Kentucky-Based Companies
    - Feature films, television, industrial films, video games, and music videos: minimum spend reduced to **\$400,000**.
- 35% Incentive is available for:
  - Continuous film productions located anywhere in Kentucky.
  - Feature films, television programs, industrial films, documentaries, video games, music videos, and national touring Broadway productions produced entirely within a designated Heritage County.
- 30% Incentive is available for:
  - Commercial productions filmed anywhere in Kentucky.
  - Feature films, television programs, industrial films, documentaries, video games, music videos, and national touring Broadway productions produced outside of Heritage Counties.

#### **Heritage Counties (HB 869)**

- Removal of Enhanced Counties designation and introduction of Heritage Counties
- See attached list of Heritage Counties.

# HERITAGE COUNTIES

- |                 |                |                |                |
|-----------------|----------------|----------------|----------------|
| 1. Adair        | 28. Greenup    | 50. Marion     | 67. Robertson  |
| 2. Ballard      | 29. Hancock    | 51. Martin     | 68. Rockcastle |
| 3. Bell         | 30. Harlan     | 52. Mason      | 69. Russell    |
| 4. Bourbon      | 31. Harrison   | 53. McCreary   | 70. Todd       |
| 5. Bracken      | 32. Henderson  | 54. McLean     | 71. Trigg      |
| 6. Breathitt    | 33. Henry      | 55. Menifee    | 72. Trimble    |
| 7. Breckinridge | 34. Hickman    | 56. Metcalfe   | 73. Union      |
| 8. Butler       | 35. Hopkins    | 57. Monroe     | 74. Washington |
| 9. Caldwell     | 36. Jackson    | 58. Morgan     | 75. Wayne      |
| 10. Carlisle    | 37. Johnson    | 59. Muhlenberg | 76. Webster    |
| 11. Carroll     | 38. Knott      | 60. Nicholas   | 77. Wolfe      |
| 12. Carter      | 39. Knox       | 61. Ohio       |                |
| 13. Casey       | 40. Lawrence   | 62. Owen       |                |
| 14. Christian   | 41. Lee        | 63. Owsley     |                |
| 15. Clay        | 42. Leslie     | 64. Pendleton  |                |
| 16. Clinton     | 43. Letcher    | 65. Perry      |                |
| 17. Crittenden  | 44. Lewis      | 66. Pike       |                |
| 18. Cumberland  | 45. Lincoln    |                |                |
| 19. Edmonson    | 46. Livingston |                |                |
| 20. Elliott     | 47. Logan      |                |                |
| 21. Estill      | 48. Lyon       |                |                |
| 22. Fleming     | 49. Magoffin   |                |                |
| 23. Floyd       |                |                |                |
| 24. Fulton      |                |                |                |
| 25. Graves      |                |                |                |
| 26. Grayson     |                |                |                |
| 27. Green       |                |                |                |



"Heritage county" means a county where the county population ranking is greater than or equal to ninety-seven (97). County population ranking was based on the KY County Population Ranking Report 2026



1 CABINET FOR ECONOMIC DEVELOPMENT

2 Kentucky Film Office

3 (Amendment)

4 307 KAR 1:080. Kentucky Entertainment Incentive Program (Effective July 15, 2026~~[July 1,~~  
5 ~~2025]~~).

6 RELATES TO: KRS 154.61-010, 154.61-020, 154.61-030

7 STATUTORY AUTHORITY: KRS 154.12-280, 154.61-030(5)

8 NECESSITY, FUNCTION, AND CONFORMITY: KRS 154.12-280, 154.12-282, 154.61-010,

9 154.61-020, and 154-61-030 authorize the Kentucky Film Office and Kentucky Film Leadership

10 Council, through the Cabinet for Economic Development and its Secretary, to establish procedures

11 and standards for the Kentucky Entertainment Incentive Program. This administrative regulation

12 establishes the application, criteria, fee structure, and economic analysis to evaluate applications

13 for the KRS Chapter 154.61 incentives.

14 Section 1. Definitions.

15 (1) "Above-the-line production crew" is defined by KRS 154.61-010(1).

16 (2) "Applicant" means an eligible company submitting an application for incentives under KRS  
17 154.61-030.

18 (3) "Application" means an Application for Kentucky Entertainment Incentive (KEI) for tax  
19 incentives filed with the Cabinet pursuant to KRS 154.61-030.

20 (4) "Approved company" is defined by KRS 154.61-010(3).

21 (5) "Below-the-line production crew" is defined by KRS 154.61-010(4).

- 1 (6) “Cabinet” is defined by KRS 154.61-010(5).
- 2 (7) “Certified audit” is defined by KRS 154.61-010(6)
- 3 (8) “Commercial” means an advertisement or promotional production created for the purpose  
4 of marketing, promoting, or publicizing a product, service, brand, or message, intended for  
5 distribution or exhibition on television, digital platforms, streaming services, or other national or  
6 multi-regional marketing campaigns. A commercial shall include a live-action component and may  
7 incorporate animation, visual effects, or other post-production elements, provided that such live-  
8 action component is a material and substantive part of the production.
- 9 (9) “Common ownership” means two (2) or more legal entities, such as corporations, limited  
10 liability companies, partnerships, and the like, where the:
- 11 (a) Entities are owned by the same person;
- 12 (b) Same person serves as an officer or director of the entities; or
- 13 (c) Majority of one (1) entity is owned by one (1) or more of the other entities.
- 14 ~~(10)(8)~~ “Commonwealth” is defined by KRS 154.61-010(7)(6).
- 15 ~~(11)(9)~~ “Compensation” is defined by KRS 154.61-010(8)(7).
- 16 ~~(12)(10)~~ “Continuous film production” is defined by KRS 154.61-010(9)(8).
- 17 ~~(13)(11)~~ “Council” is defined by KRS 154.61-010(10)(9).
- 18 ~~(14)(12)~~ “Eligible company” is defined by KRS 154.61-010(12)(11).
- 19 ~~(15)(13)~~ “Employee” is defined by KRS 154.61-010(13)(12).
- 20 ~~(16)(14)~~ [~~“Enhanced incentive county” is defined by KRS 154.61-010(13).~~
- 21 ~~(15)~~ “Financial interest” means a pecuniary interest that a reasonable person would expect to  
22 influence the impartiality of the transaction.
- 23 (17) “Heritage county” is defined by KRS 154.61-010(16).

1 (18)[(16)] “Kentucky-based company” is defined by KRS 154.61-010(18)[(16)].

2 (19)[(17)] “Kentucky Film Office” or “Office” means the office created by KRS 154.12-280.

3 (20)[(18)] “Kentucky vendor” means an individual or entity that:

4 (a) Sells or rents a type of property of which more than a de minimis amount is  
5 regularly held in its inventory in the ordinary course of business in Kentucky, or provides a service  
6 not performed at the filming or production site but in Kentucky, which is the subject of the  
7 production expenditure, in its ordinary course of business;

8 (b) Has a physical location in Kentucky with at least one (1) Kentucky resident  
9 employee working at the location on a regular basis. Registering with the Kentucky Secretary of  
10 State or appointing a registered agent in Kentucky does not establish a physical location in  
11 Kentucky for purposes of this definition;

12 (c) Is registered with the Kentucky Department of Revenue for collection of sales and  
13 use tax if required by law;

14 (d) Has a local Kentucky business license if required by law. The approved company  
15 shall be required to obtain a copy of the license from any Kentucky vendor if the total amount of  
16 purchases exceeds \$50,000 for the vendor during the period considered in the application and  
17 approval by the council; and

18 (e) Provides services rendered on set or within the Commonwealth and:

19 1. Is identified on the daily production reports; or

20 2. Can provide other reasonable evidence that these services were rendered within

21 the Commonwealth.

1       (21)~~(19)~~ “Negotiated” means an arm’s-length transaction between two (2) or more parties  
2 who are unrelated and unaffiliated, and entered into voluntarily in an open market where the parties  
3 acted in their own self-interest.

4       (22)~~(20)~~ “Non-resident” means any individual not meeting the definition of a “resident” under  
5 KRS 154.61-010~~(28)~~~~(22)~~.

6       (23)~~(21)~~ “Pass-through entity” is defined by KRS 141.010(28).

7       (24)~~(22)~~ “Person” is defined by KRS 154.61-010~~(24)~~~~(20)~~.

8       (25)~~(23)~~ “Program” means the Kentucky Entertainment Incentive Program established by  
9 KRS 141.383, 154.61-020, and 154.61-030.

10      (26)~~(24)~~ “Qualifying expenditure” is defined by KRS 154.61-010~~(25)~~~~(21)~~.

11      (27)~~(25)~~ “Qualifying Kentucky crew training program” means a training program offered in  
12 conjunction with a motion picture or entertainment production, as defined by KRS 154.61-  
13 010~~(20)~~~~(18)~~, in partnership with:

- 14           (a) An accredited Kentucky educational institution;
- 15           (b) A local trade association; or
- 16           (c) A regional educational or trade association.

17      (28)~~(26)~~ “Qualifying payroll expenditure” is defined by KRS 154.61-010~~(26)~~~~(22)~~.

18      (29)~~(27)~~ “Resident” is defined by KRS 154.61-010~~(28)~~~~(23)~~.

19      (30) “Script” means the written text, synopsis, and visual storyboard of a motion picture or  
20 entertainment production, including dialogue, narration, scene descriptions, stage directions,  
21 character descriptions, and other written content that serves as the basis for the production.

22      Section 2. The provisions of this administrative regulation shall be applicable on or after July 15,  
23 2026~~[July 1, 2025]~~.

1 Section 3. Qualifying Payroll Expenditures under the Kentucky Entertainment Incentive Program.

2 (1) Qualifying payroll expenditures submitted to the Cabinet by an approved company shall  
3 only include those expenditures made in Kentucky for services performed in the Commonwealth  
4 by above-the-line production crew or below-the-line production crew.

5 (2) When submitting qualifying payroll expenditures for above-the-line production crew, an  
6 approved company shall demonstrate to the Cabinet that the employee's salary was negotiated  
7 prior to commencement of the production. Salaries paid to above-the-line production crew with a  
8 financial interest in the approved company shall be disclosed and accompanied by supporting  
9 documentation demonstrating the payroll expenditure was reasonable within market rates.  
10 Financial interest shall extend to parent companies, subsidiaries, or any other related individuals  
11 or entities deriving income, profits, or loss from the approved company. Supporting documentation  
12 required under this subsection shall include:

13 (a) Disclosure of the total payroll expenditure related to the above-the-line production crew  
14 member for the project;

15 (b) A detailed description of the services performed in the Commonwealth, including dates;  
16 and

17 (c) Comparative rates from DGA, WGA, PGA, or other nationally recognized union or  
18 guild, as applicable, demonstrating the claimed qualifying payroll expenditure aligns with standard  
19 industry rates.

20 (3) When submitting qualifying payroll expenditures made in the Commonwealth for services  
21 performed in the Commonwealth, an approved company shall demonstrate to the Cabinet that the  
22 employee rendered the service on-set or otherwise within the Commonwealth. Compensation for  
23 services conducted or rendered both in the Commonwealth and outside of the Commonwealth shall

1 only qualify as a qualified payroll expenditure to the extent the service is physically rendered in  
2 the Commonwealth. If an approved company is unable to track the cost of the services physically  
3 rendered in Commonwealth, then some other reasonable method which approximates the cost of  
4 the services rendered in the Commonwealth may be used to determine the amount attributable to  
5 the Commonwealth subject to adjustment by the Cabinet.

6 (4) For purposes of qualifying payroll expenditures attributable to an employee's salary or  
7 compensation, the includable amount shall not exceed the employee's annual salary and  
8 compensation divided by 365 then multiplied by the number of days upon which the employee  
9 actually performed services within the Commonwealth directly in connection with the motion  
10 picture or entertainment production. The approved company shall identify and document the  
11 specific dates on which such services were performed. No day for which salary or compensation  
12 is claimed for a particular employee shall overlap with any day for which incentivization is sought  
13 for that same employee's salary or compensation in connection with any other motion picture or  
14 entertainment production.

15 (5) Failing to provide documentation if requested by the Cabinet shall result in expenditures  
16 being disqualified and the claimed qualifying payroll expenditure being excluded.

17 Section 4. Qualifying Expenditures under the Kentucky Entertainment Incentive Program.

18 (1) An approved company submitting qualifying expenditures to the Cabinet shall only include  
19 expenditures made in the Commonwealth for one (1) or more of the categories listed in KRS  
20 154.61-010(25)(a)(1) through (9)~~[KRS 154.61-010(21)(a)(1) through (9)]~~.

21 (2) Expenditures shall be considered made in the Commonwealth if they are made to a  
22 Kentucky vendor.

1 (3) Expenditures shall not be considered to be made in the Commonwealth if those  
2 expenditures are paid to a Kentucky vendor acting as a conduit, waypoint, or pass-through entity  
3 solely to enable the purchases or rentals to qualify as qualifying expenditures.

4 (4) Expenditures made to persons with common ownership or a financial interest with an  
5 approved company shall be accompanied by supporting documentation demonstrating the  
6 expenditure was reasonable within market rates. Common ownership shall extend to parent  
7 companies, subsidiaries, or any other related individuals or entities deriving income, profits, or  
8 loss from the approved company. Supporting documentation required under this subsection shall  
9 include:

10 \_\_\_\_\_ (a) Disclosure of~~disclose~~ the total value of goods and services provided for the project as  
11 well as a breakdown of all the related party transactions;

12 \_\_\_\_\_ (b) Detailed itemization and description of the services and goods included within the  
13 expenditure; and

14 \_\_\_\_\_ (c) At least two (2) competitive bids from unrelated vendors within the motion picture or  
15 entertainment production's geographic region. ~~Common ownership shall extend to parent~~  
16 ~~companies, subsidiaries, or any other related individuals or entities deriving income, profits, or~~  
17 ~~loss from the approved company.~~

18 (5) Records submitted in support of a claimed qualifying expenditure shall contain sufficient  
19 detail to enable the Cabinet or office to verify the specific services, equipment, or facilities  
20 invoiced were directly utilized in connection with the motion picture or entertainment production.  
21 General descriptions, summary categories, or grouped charges that do not identify the specific  
22 services, equipment, or facilities provided shall result in the disqualification of the claimed  
23 qualifying expenditure.

1 (6) Goods, equipment, or other tangible assets purchased outside of the Commonwealth shall  
2 not qualify as qualifying expenditures. To the extent such goods, equipment, or other assets are  
3 included within the same invoice as other expenditures that may properly qualify under this  
4 section, that invoice shall have sufficient itemization for the Cabinet or office to exclude those out-  
5 of-state goods, equipment, or other assets. If an out-of-state vendor provides on-set services within  
6 the Commonwealth in conjunction with out-of-state goods, equipment, or other assets to be utilized  
7 in a motion picture or entertainment production, only the on-set services provided by the out-of-  
8 state vendor within the Commonwealth may qualify. Failure to separately itemize non-qualifying  
9 expenditures shall result in the disqualification of the entirety of the claimed qualifying  
10 expenditure.

11 (7) For goods, equipment, or other tangible assets, the following shall apply:

12 (a) For office, production, post-production, or effects equipment, including computers,  
13 hardware, printers, and similar items, the qualifying expenditure shall be the lesser of the net cost  
14 after any resale proceeds or twenty (20) percent of the original purchase price.

15 (b) For all other assets with an original purchase price exceeding \$5,000, the qualifying  
16 expenditure shall be limited as follows:

17 1. If sold, the lesser of net cost after resale or twenty (20) percent of the original  
18 purchase price;

19 2. If retained, donated, or otherwise disposed of without sale, no more than twenty  
20 (20) percent of the original purchase price;

21 3. If destroyed as part of production, up to one hundred (100) percent of cost,  
22 provided sufficient documentation is maintained.

23

1 (c) For costumes, props, set pieces, and other non-fixed assets used in national touring  
2 productions of a Broadway show, only the portion of the cost attributable to use within the  
3 Commonwealth shall qualify, based on a reasonable allocation supported by production records  
4 and documentation.

5 (8) Failing to provide documentation [if-]requested by the Cabinet shall result in expenditures  
6 being disqualified and the claimed qualifying expenditure being excluded.

7 Section 5. Application Requirements.

8 (1) Applicants seeking incentives under the program shall submit an Application for Kentucky  
9 Entertainment Incentive (KEI) to the Cabinet that includes:

- 10 (a) The name and address of the applicant;
- 11 (b) Verification that the applicant is a Kentucky-based company;
- 12 (c) The preliminary production script or a detailed synopsis of the script;
- 13 (d) The locations where the filming or production will occur;
- 14 (e) The anticipated date on which filming or production shall begin in Kentucky;
- 15 (f) The anticipated date on which the applicant will complete incurring expenditures in  
16 Kentucky;
- 17 (g) The total anticipated qualifying expenditures;
- 18 (h) The total anticipated qualifying payroll expenditures for resident and nonresident  
19 above-the-line crew by county;
- 20 (i) The total anticipated qualifying payroll expenditures for resident and nonresident below-  
21 the-line crew by county;
- 22 (j) The address of a Kentucky location at which records of the production will be kept;

1 (k) An affirmation that if not for the incentive offered under this subchapter, the eligible  
2 company would not film or produce the production in the Commonwealth;

3 (l) Proof of funding for the project. An applicant shall provide documentation  
4 demonstrating a minimum of~~Proof shall demonstrate~~ fifty (50) percent ~~[of funds raised through~~  
5 ~~the following:~~

6 ~~1. IATSE Bonds, SAG Bonds, Completion Bonds;~~

7 ~~2. Payroll statements;~~

8 ~~3. Bank statements;~~

9 ~~4. Financing or funding contracts; or~~

10 ~~5. Commitment letters.~~

11 ~~a. Demonstrate twenty five (25) percent~~ of committed funds are held in an  
12 escrow account under the applicant's name identified as for the purpose of the motion picture or  
13 entertainment production with an accompanying~~;- and~~

14 ~~b. Present a balance sheet and~~ letter from an accredited financial  
15 institution~~[- attorney, or accountant holding the funds].~~

16 (m) Whether the applicant has a distribution contract for the project and supporting plans  
17 and documentation regarding distribution;

18 (n) Whether the applicant has previously received approval for incentives under the  
19 program, and, if so, specification of the year of the approval and amount of incentives received in  
20 each year. This information shall include incentives received by any other entity with common  
21 ownership or any individual with a financial interest in the applicant. Common ownership shall  
22 extend to parent companies, subsidiaries, or any other related individuals or entities deriving  
23 income, profits, or loss from the applicant;

1 (o) The number of resident and nonresident above-the-line and below-the-line production  
2 crew members included by the applicant, or any other entity with common ownership or any  
3 individual with a financial interest in the applicant, on a previous application. This information  
4 shall include:

- 5 1. The date of the application;
- 6 2. Whether the application was approved;
- 7 3. The dates upon which the crew members were or are to be utilized; and
- 8 4. Each crew member's role in the production;

9 (p) Any deal memoranda between applicants and key personnel;

10 (q) A detailed episode-by-episode synopsis and committed talent;

11 (r) A detailed breakdown of the project's budget including all estimated line items used to  
12 support claimed qualifying payroll expenditures and qualifying expenditures. All budget line items  
13 shall be reasonable and within market rates;

14 (s) A detailed explanation of timing of the production if there are commonly held or  
15 financially interested applicants with overlapping personnel; and

16 (t) Whether there are one (1) or more qualifying Kentucky crew training programs offered  
17 in conjunction with the project.

18 (2) The office shall review applications on a project basis. For purposes of this administrative  
19 regulation, a television program may consist of a pilot episode or an entire season of a series. A  
20 television program shall not be divided into individual episodes or groups of episodes for purposes  
21 of establishing separate projects. [~~Applicants shall submit a completed application no later than~~  
22 ~~thirty (30) calendar days prior to the date upon which applicant seeks to have the application~~  
23 ~~reviewed by the council.~~]

1 (3) Within thirty (30)~~[twenty (20)]~~ calendar days of receiving an application, the office shall  
2 notify the applicant:

3 (a) That the office received the application;

4 (b) Whether, upon initial review, the applicant appears to meet the criteria of an eligible  
5 company or whether the office requires additional verification or documentation; and

6 (c) That either:

7 1. Based upon the annual allocated funds for the program, enough uncommitted  
8 incentives remain in the program's calendar year to move forward with an economic analysis[  
9 ~~ranking of the application, and notification to the council~~]; or

10 2. Based upon the remaining annual allocated funds for the program, the office will  
11 not move forward with the application.

12 Section 6. Incentive Awards. To effectuate the purposes of the program set forth in KRS  
13 154.61-020(1), the amount of incentive awards approved for all applicants in any single quarter of  
14 the calendar year~~[month]~~, not otherwise meeting the definition of continuous film production, shall  
15 be limited to no more than twenty-five (25) percent~~[\$10 million]~~ of the total annual tax credit cap  
16 under KRS 154.61-020(4). If the amount of incentive awards approved does not meet the twenty-  
17 five (25) percent~~[\$10 million]~~ limitation set forth in this subsection, the remainder shall carry  
18 forward to the subsequent quarter of the calendar year~~[month]~~. The council may elect to commit  
19 more than this quarterly~~[monthly]~~ allocation if a project:

20 (1) Has anticipated qualifying expenditures and payroll expenditures that exceed this amount;

21 and

22 (2) Commitment of incentives to the project is supported by the economic analysis set forth in  
23 Section 7 of this administrative regulation.

1 Section 7. Economic Analysis.

2 (1) The Cabinet shall conduct an economic analysis of each application.

3 (2) The analysis shall evaluate each application on the:

4 (a) Percentage of spend in the Commonwealth in relation to the total amount anticipated to  
5 be spent on a project, favoring a higher percentage of the total budget allocated within Kentucky;

6 (b) Relative percentage of total production costs associated with above-the-line and below-  
7 the-line production crew costs, favoring a higher percentage of below-the-line production crew;

8 (c) Percentage of project filming or production in ~~heritage~~~~[enhanced incentive]~~ counties,  
9 favoring a higher percentage of project filming or production in heritage counties;

10 (d) Number of anticipated employed Kentucky residents compared to the total above-the-  
11 line and below-the-line production crew, favoring a higher percentage of employed Kentucky  
12 residents;

13 (e) Amount of time filming or production will occur in Kentucky, favoring a higher number  
14 of days filming in Kentucky;

15 (f) Presence of a distribution contract, favoring the presence of a distribution contract;

16 (g) Percentage of funding secured, favoring fully secured funding;

17 (h) Total amount of incentives sought compared to the number of Kentucky-based above-  
18 the-line and below-the-line production crew members employed;

19 (i) Percentage of incentives sought attributable to non-Kentucky-based production crew  
20 members, favoring a lower percentage of incentives attributable to non-Kentucky-based  
21 production crew; [and]

22 (j) Previous participation in the program, favoring those applicants with a demonstrated  
23 record of success with the program; and

1 (k) Availability of one (1) or more qualifying Kentucky crew training programs offered in  
2 conjunction with the project.

3 (3) The Cabinet shall conduct an economic analysis of each application submitted under the  
4 program based upon the program's purposes set forth in KRS 154.61-020(1)(a) through (d).  
5 Analysis shall prioritize applications with more Kentucky-based jobs, committed funding, spend  
6 to Kentucky-based vendors and residents, qualifying Kentucky crew training programs, and  
7 overall economic benefit to Kentucky in relation to the total amount of proposed spend on a project  
8 or incentives sought by an eligible company.

9 (4) For a national touring production of a Broadway show produced in Kentucky in accordance  
10 with KRS 154.61-010(18)(a)2., the number of anticipated employed Kentucky residents identified  
11 in subsection (2)(d) of this section shall include the number of Kentucky-based jobs at the  
12 production's performance venue supported by the production.

13 (5) Applications scoring fewer than sixty (60) of the available points shall be denied for failing  
14 to have an economic analysis in support of the project.

15 (6) Upon completion of the project, submission of qualifying expenditures and qualifying  
16 payroll expenditures, and submission of a certified audit report~~[certification of eligible~~  
17 ~~expenditures by an independent certified public accountant]~~, the Cabinet may reduce the approved  
18 incentive amount to an approved company based upon the variation between the approved  
19 company's application for incentives and actual expenditures submitted to the Cabinet.

20 (6) Applications scoring higher than ninety (90) of the available points based upon a minimum  
21 combined total of \$7,500,000 in qualifying payroll expenditures and qualifying expenditures shall  
22 result in the application being designated as a high-impact motion picture or entertainment  
23 production.

1 Section 8. Certified audit. Any motion picture or entertainment production shall submit a certified  
2 audit to the Cabinet and office conducted in accordance with the Kentucky Entertainment Incentive  
3 Program Certified Audit Guidelines and all other applicable laws and regulations applicable  
4 thereto.

5 Section 9. Fees. Applicants seeking incentives under the program shall include with their  
6 application:

7 (1) A nonrefundable application fee in the amount of:

8 (a) \$250 if the total amount of qualifying expenditures and qualifying payroll expenditures  
9 is less than \$50,000;

10 (b) \$500 if the total amount of qualifying expenditures and qualifying payroll expenditures  
11 is between \$50,000 and \$100,000; or

12 (c) \$1,000 if the total amount of qualifying expenditures and qualifying payroll  
13 expenditures is more than \$100,000; and

14 (2) An administrative fee of one-half of one percent (0.5%) of the estimated amount of tax  
15 incentive sought or \$500, whichever is greater; and[-]

16 (3) A nonrefundable fee of \$2,000 for expenses incurred as a result of preparation of the tax  
17 incentive agreement.

18 Section 10[9]. Incorporation by Reference. (1) “Application for Kentucky Entertainment Incentive  
19 (KEI)”, July 2026[September 2025], is incorporated by reference.

20 (2) “The Kentucky Entertainment Incentive Program Certified Audit Guidelines,” July 2026,  
21 is incorporated by reference.

22 (3) This material may be inspected, copied, or obtained, subject to applicable copyright law, at  
23 the Cabinet for Economic Development, Mayo-Underwood Building, 500 Mero Street, 5<sup>th</sup> Floor,

- 1 Frankfort, Kentucky 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m. or online at new
- 2 address.com[~~[https://cedky.com/edn/1980\\_KEI\\_Application\\_9\\_2025\\_CED\\_Sample.pdf](https://cedky.com/edn/1980_KEI_Application_9_2025_CED_Sample.pdf)~~].

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REVIEWED AND APPROVED:

\_\_\_\_\_  
DATE

\_\_\_\_\_  
Jeff Noel, Secretary  
CABINET FOR ECONOMIC  
DEVELOPMENT

DRAFT

## **Kentucky Film Incentive Economic Impact Scoring System**

Each application receives a weighted score across four core categories aligned with the Commonwealth's priorities for the Kentucky entertainment sector.

### **I. Kentucky Economic Spend & Efficiency**

#### **1. KY Spend % of Total Budget**

- 90 – 100% → 20 pts
- 75 – 89% → 15 pts
- 51 – 74% → 10 pts
- <50% → 5 pts

#### **2. ROI: Kentucky Qualified Payroll vs Estimated Incentive Amount**

- 45% or higher → 20 pts
- 35 – 44% → 15 pts
- 25 – 34% → 10 pts
- 25 – 24% → 5 pts
- Less than 15% → 0 pts

### **II. Kentucky Workforce & Job Creation**

#### **3. KY Residents vs Non-KY Residents (% of total crew ATL and BTL)**

- 80% or more → 20 pts
- 50–79% → 15 pts
- 30–49% → 10 pts
- 29% or less → 5 pts

#### **4. Below-the-Line (BTL) vs Above-the-line (ATL) in Kentucky Qualified Spend**

- 70% or more BTL → 20 pts

- 55 – 69% in BTL → 15 pts
- 40 - 54% in BTL → 10 pts
- 39% or less in BTL → 5 pts

#### **5. Utilizing a Kentucky film training program**

- Yes → 3 pts
- No → 0 pts

### **III. Production Commitment to Kentucky**

#### **6. Time Filming in Kentucky**

- 30 or more days → 20 pts
- 15 - 29 days → 15 pts
- 5 – 14 days → 10 pts
- 4 or less → 5 pts

#### **7. Filming in Heritage Counties**

- 50% or more → 5 pts
- 10% - 49% → 3 pts
- 5% or less → 0 pts

### **IV. Financial Strength & Industry Impact**

#### **8. Funding Secured and Validated**

- 100% financed → 10 pts
- 75 – 99% → 5 pts
- 51 – 74% → 2 pts
- 50% → 0 pts

### **9. Distribution or Sales Agent Contract**

- Distributor Agreement provided → 5 pts
- Letter of intent or sales agent agreement provided → 2 pts

### **10. Previous KEI Participation**

- Completed successfully → 5 pts
- Withdrew project past 180 days → -5 pts

### **Scoring Interpretation:**

- **90 – 115** → Tier 1: High-impact, priority project
- **60 – 89** → Tier 2: Strong project

Below 60, Project would be considered Low priority and would not be recommended by the Cabinet for Economic Development or the Kentucky Film Office

### **Tie-Breaker Priority**

If scores are close, prioritize:

1. More Kentucky-based jobs
2. Higher committed funding
3. Greater KY vendor spends

## Kentucky Entertainment Incentive Audit Guidelines

### Basic Requirements

The following guidelines set forth minimum standards for acceptability of the certified audit to be performed:

- The auditor must be an Independent Certified Public Accountant ("CPA") licensed in the Commonwealth of Kentucky.
- The auditor's opinion must be addressed to the party that has engaged the auditor, with a copy to the Kentucky Cabinet for Economic Development ("CED").
- The auditor's name and city and state where the auditor's firm's certified audit is issued must be evident on the audit report.
- The auditor's opinion must be dated as of the completion of the audit fieldwork.
- The audit must be performed in accordance with auditing standards generally accepted in the United States of America, as set forth in Generally Accepted Accounting Principles ("GAAP") and Generally Accepted Auditing Standards ("GAAS"). The auditor must have sufficient knowledge of accounting principles and practices generally recognized in the motion picture and entertainment production industry.
- The auditor's opinion must contain a statement of acknowledgement by the CPA that the commonwealth is relying on the audit report in the issuance of the tax credits.

### Eligibility

1. Verify that the Authority entered into a Tax Incentive Agreement ("TIA") with the Company in connection with the Production. Attach the TIA as an exhibit to your report.
2. Obtain the Company's registration with the KY Secretary of State and Department of Revenue.
3. Obtain and inspect the Detailed Cost Report to determine that the KY Qualified Expenditures ("KQE") meet the minimum threshold based on the standards below:

Feature-length Film, Television Program, Continuous Film, Industrial Film, Music Video or Video Games filmed in whole or in part in the Commonwealth	Kentucky-based company minimum: \$200,000 Out-of-State company minimum: \$400,000
Documentary filmed or produced in whole or in part in the Commonwealth	Kentucky-based company minimum: \$10,000 Out-of-State company minimum: \$20,000
A national touring production of a Broadway show, produced or in part, in the Commonwealth	Kentucky-based company minimum: \$20,000 Out-of-State company minimum: \$20,000
Commercial	Kentucky-based company minimum: \$200,000 Out-of-State company minimum: \$200,000

4. Obtain an alphabetized list of all Kentucky filming locations which includes: Business or residence name, physical address (no PO Boxes), and dates of use.
5. Determine the Production Start and Completion Date ("Qualified Period") by identifying the date of the first and last transaction in the ledger. Confirm the Production Start Date was incurred within 180 days of the Effective Date as indicated on the TIA. Confirm the Production Completion Date was within 2 years of Production Start Date.

6. Verify the final production credits include a KY logo (to be provided by the Film Office).

### **Non-Labor Expenditures**

1. Inspect the Non-Labor Expenditures for non-qualified expenses. Deduct any errors from the KQE and remove them from the population to be sampled. Consult the Program Guidelines. Attach a list of any non-qualified costs found. Non-qualified expenses are including but not limited to:

- \* Expenditures made to vendors located outside of Kentucky
- \* Airfare
- \* KEI application and administrative fees
- \* Legal and accounting expenses
- \* Expenses associated with certified audit
- \* Contingency expenses
- \* Cast and Crew screening and wrap-up parties
- \* Bank, financing and completion bond fees
- \* Script publication and license fees
- \* Miscellaneous expenses and fees
- \* Insurance Premiums, outside of union and guild benefits and workers' compensation insurance premiums included in Qualifying Payroll Expenditures
- \* Loss/Damage Fees
- \* Gifts
- \* Alcohol/Tobacco
- \* Publicity Fees, distribution expenses, or marketing expenses
- \* Non-Resident Kit/Box Rentals
- \* Online Purchases
- \* Kentucky sales and use tax
- \* Payments made through a vendor acting as a conduit, waypoint, or pass-through entity

2. Select a random sample of KY vendors as per Appendix A and confirm whether the vendor is considered a KY Vendor based upon the criteria below. Deduct any errors from the KQE and remove them from the population to be sampled.

a. Sells or rents a type of property of which more than a de minimis amount is regularly held in its inventory in the ordinary course of business in Kentucky, or provides a service not performed at the filming site but in Kentucky, which is the subject of the production expenditure, in its ordinary course of business;

b. Has a physical location in Kentucky with at least one Kentucky resident employee working at such location on a regular basis. Registering with the Kentucky Secretary of State or appointing a registered agent in Kentucky does not establish a physical location in Kentucky for purposes of this definition;

c. Is registered with the Kentucky Department of Revenue for collection of sales and use tax where required by law,

d. Has a local Kentucky business license where required by law. The approved company is required to obtain a copy of the license from any Kentucky vendor where the total amount of purchases exceed \$50,000 for such vendor during the period considered in the application and approval by the authority; and

e. For services rendered on set, such persons or vendors providing such services, are identified on the daily production reports or other reasonable evidence that such services were rendered on set is provided.

3. Select a random sample from the Non-Labor Expenditures (AP, PCard, Petty Cash, etc.) from the Ledger, as per Appendix A. For each non-labor expenditure selected in the sample perform the following:

a. Inspect invoices, proof of payment (e.g., bank statements, check images, credit card statements and reimbursement checks, if applicable) or other equivalent documentation. Verify that expenditure amount is correct, incurred and paid for services incurred and goods purchased or rented and used in KY. Expenditures must be purchased or rented from a KY In-State Vendor.

b. Confirm whether the vendor is considered a KY Vendor.

c. Verify that the expenditure was not associated with activities specifically excluded by the Program.

d. Verify that the expenditure was not for in-kind services.

e. Verify that the expenditure was recorded net of any refunds, insurance claims, credit notes. received for discounts, rebates, invoicing errors, and purchase returns, as recorded in the cost report.

f. Verify that the expenditure was recorded net of proceeds from any sale of the production assets.

g. Verify that the expenditures purchased and/or rented in KY are pro-rated to reflect any usage out of the state.

h. Verify that all KQE for the Company were incurred during the qualified period.

i. Verify that the expenditure is paid and incurred by the entity on the TIA.

j. Verify expenditures do not include sales and use tax.

k. Remove any non-qualifying expenditures from the cost report and include an attached listing of removed items.

4. Attach a listing of any exceptions noted in the expenditure test in procedure 3 above. The listing should include amount, vendor/person, and nature of discrepancy.

### **Resident Labor (ATL+BTL)**

1. Inspect the KY Resident Labor (ATL+BTL) expenditures for non-qualified expenses. Deduct any errors from the KQE and remove them from the population to be sampled. Consult the Program Guidelines. Attach a list of any non-qualified costs found. Non-qualified expenses are including but not limited to:

- \* Airfare
- \* KEI application and administrative fees
- \* Legal and accounting expenses
- \* Contingency expenses
- \* Cast and Crew screening and wrap-up parties

- \* Bank, financing and completion bond fees
- \* Script publication and license fees
- \* Miscellaneous expenses and fees
- \* Insurance Premiums, outside of union and guild benefits and workers' compensation insurance premiums included in Qualifying Payroll Expenditures
- \* Loss/Damage Fees
- \* Gifts
- \* Alcohol/Tobacco
- \* Publicity Fees / marketing expenses
- \* Non-Resident Kit/Box Rentals
- \* Online Purchases
- \* Kentucky sales and use tax
- \* Payments made through a vendor acting as a conduit, waypoint, or pass-through entity

2. Review the KY Resident Labor (ATL+BTL) expenditures to determine whether total aggregate payroll paid, directly or indirectly, to any individual, his personal service company or loan-out entity, exceeded \$1,000,000. For any such individuals, verify that the amount of payroll expense included in the KQE did not exceed \$1,000,000.

3. Obtain a listing of all KY Resident Labor (ATL+BTL) Loan Out Companies paid through both payroll and accounts payable. Verify all Loan Out Companies are registered with the KY Secretary of State. Deduct any errors from the KQE for amounts without registration and remove them from the population to be sampled. Attach a list of any non-qualified costs found.

4. Obtain a listing of all KY Resident Labor (ATL+BTL) paid through both payroll and accounts payable. Determine that proper KY Income Tax has been withheld from the compensation and remitted to the KY Department of Revenue. Deduct any errors from the KQE for amounts without proper withholding and remove them from the population to be sampled. Attach a list of any non-qualified costs found.

5. Select a random sample of KY Resident Labor (ATL+BTL) expenditures (total wages and fringes) in the Ledger, as per Appendix A. For each individual selected in the sample perform the following:

- a. Compare the amount of KQE in the Ledger for the individual or loan-out entity with the Payroll Summary Report from the payroll company. For any variances, determine if the cause is due to vacation pay, holiday pay or equivalent reconciling items. Disqualify all salaries, wages and fees included in the detailed cost ledger that are not included in the Payroll Summary Report or any unknown variances.
- b. Inspect payroll checks, check advances, and timecards, noting agreement of amounts, names, dates and employee names, and confirm whether employee services were performed in KY per the timecards and records of employer withholding. For payroll fees paid to individuals or loan-outs not included on timecards, inspect proof that work was performed in KY (e.g. travel receipts, hotels and deal memos).
- c. Verify that the expenditure was not associated with activities specifically excluded by the statute.
- d. Verify that all KQE for the Company were incurred during the qualified period.

- e. Verify that the expenditure is paid and incurred by the entity (or entities for Commercials only) on the TIA.

6. A valid KY driver's license or state-issued identification card must be submitted for every KY resident employee or independent contractor.

7. Attach a listing of any exceptions noted in the test in procedures 5. The listing should include amount, person or entity, and nature of discrepancy.

### **Non-Resident Labor (ATL+BTL)**

1. Inspect the KY Non-Resident Labor (ATL+BTL) expenditures for non-qualified expenses. Deduct any errors from the KQE and remove them from the population to be sampled. Consult the Program Guidelines. Attach a list of any non-qualified costs found. Non-qualified expenses are including but not limited to:

- \* Airfare
- \* KEI application and administrative fees
- \* Legal and accounting expenses
- \* Contingency expenses
- \* Cast and Crew screening and wrap-up parties
- \* Bank, financing and completion bond fees
- \* Script publication and license fees
- \* Miscellaneous expenses and fees
- \* Insurance Premiums, outside of union and guild benefits and workers' compensation insurance premiums included in Qualifying Payroll Expenditures
- \* Loss/Damage Fees
- \* Gifts
- \* Alcohol/Tobacco
- \* Publicity Fees / marketing expenses
- \* Non-Resident Kit/Box Rentals
- \* Online Purchases
- \* Kentucky sales and use tax
- \* Payments made through a vendor acting as a conduit, waypoint, or pass-through entity

2. Review the KY Non-Resident Labor (ATL+BTL) expenditures to determine whether total aggregate payroll paid, directly or indirectly, to any individual, his personal service company or employee leasing company, exceeded \$1,000,000. For any such individuals, verify that the amount of payroll expense included in the KQE did not exceed \$1,000,000.

3. Obtain a listing of all KY Non-Resident Labor (ATL + BTL) Loan Out Companies paid through both payroll and accounts payable. Verify all Loan Out Companies are registered with the KY Secretary of State. Deduct any errors from the KQE for amounts without registration and remove them from the population to be sampled. Attach a list of any non-qualified costs found.

4. Obtain a listing of all KY Non-Resident Labor (ATL+BTL) paid through both payroll and accounts payable. Determine that the payments have 3.5% withholding. Deduct any errors from the KQE for amounts without proper withholding and remove them from the population to be sampled. Attach a list of any non-qualified costs found.

5. Select a random sample of KY Non-Resident Labor (ATL+BTL) expenditures (total wages and fringes) in the Ledger, as per Appendix A. For each individual selected in the sample perform the following:

- a. Compare the amount of KQE in the Ledger for the individual or loan out with the Payroll Summary Report from the payroll company. For any variances, determine if the cause is due to vacation pay, holiday pay or equivalent reconciling items. Disqualify all salaries, wages and fees included in the detailed cost ledger that are not included in the Payroll Summary Report or any unknown variances.
- b. Inspect payroll checks, check advances, and timecards, noting agreement of amounts, names, dates and employee names, and confirm whether employee services were performed in KY per the timecards and records of employer withholding. For payroll fees paid to individuals or loan outs not included on timecards, inspect proof that work was performed in KY (e.g. travel receipts, hotels and deal memos).
- c. Verify that the expenditure was not associated with activities specifically excluded by the statute.
- d. Verify that all KQE for the Company were incurred during the qualified period.
- f. Verify that the expenditure is paid and incurred by the entity on the TIA.

6. Attach a listing of any exceptions noted in the test in procedures 5. The listing should include amount, person or entity, and nature of discrepancy.

#### **Heritage County Expenditures (Labor)**

1. Inspect the Heritage County Expenditures for non-eligible expenses. Deduct any errors as a result of performing the procedures above from the KQE and remove them from the population to be sampled. Consult the Program Guidelines. Attach a list of any non-eligible expenses found. Non-eligible expenses are including but not limited to:

\* Previously reduced expenses as a result of applying procedures above

2. For ATL/BTL Crew (consolidated by individual) Select a random sample, as per Appendix A. For each individual selected in the sample perform the following:

- a. Inspect payroll summary report, production reports, timecards, travel receipts, invoices or other equivalent documentation to determine if the labor was performed in a Heritage County. Consult the guidelines for the current map of Heritage counties.
- b. Attach a listing of any exceptions noted in the test in procedures 2. The listing should include amount, person or entity, and nature of discrepancy.

#### **Heritage County Expenditures (Non-Labor)**

1. Inspect the Heritage County Expenditures for non-eligible expenses. Deduct any errors as a result of performing the procedures above from the KQE and remove them from the population to be sampled. Consult the Program Guidelines. Attach a list of any non-eligible expenses found. Non-eligible expenses are including but not limited to

\* Previously reduced expenses as a result of applying procedures above

\* Purchases or rentals made in other counties.

2. For Non-Labor expenditures Select a random sample, as per Appendix A. For each individual selected in the sample perform the following: Inspect invoices, agreements, W-0's, online search or other equivalent documentation to determine if the vendor is located in a Heritage County. Consult the guidelines for the current map of Heritage counties.

3. Attach a listing of any exceptions noted in the test in procedures 2. The listing should include amount, person or entity, and nature of discrepancy.

### **Related-Party Transactions**

1. Inspect all related party transactions and confirm that they are at arm's length and fully disclosed and document as outlined below:

a. Name of related parties

b. Nature of the relationship

c. For non-labor transactions:

\*Solicit and maintain documentation of at least three (3) competitive bids from unrelated vendors within a comparable regional market.

\*Ensure that the amount paid does not exceed the lowest comparable bid

\*Description of the transaction

\*Total amount of the transaction

d. For labor-related transactions:

\*Provide documentation demonstrating alignment with standard industry rates, such as industry or union rates from SAG-AFTRA, IATSE or DGA

\*Description of the transaction

\*Total amount of the transaction

### **Insurance Claims**

1. Verify with a responsible official at the Company that any qualified expenditures included in insurance claims have been credited from the Schedules. If the Company filed an insurance claim and received funds, the CPA is to inspect the supporting documentation of the claim to ensure the expenditures were properly credited to the correct accounts in the Ledger.

### **Wrap Up Procedures**

1. Verify that the eligibility thresholds defined in procedure 3 Eligibility is met after all adjustments to the KQE have been made.

2. Calculate the total eligible costs broken down by the categories we are required to report to stakeholders: Resident ATL, Non-Resident ATL, Resident BTL, Non-Resident BTL, and KY (QKE).

Appendix A – Sampling Chart

Total Qualified Expenditures	Vendors	Non-Payroll – Items \$25,000 and over	Non-Payroll – Items \$1,000 and \$24,999	Non-Payroll – Items \$999 and less	ATL Labor	BTL Labor	Heritage County (Non-Labor)	Heritage County (Labor)
0 - \$500,000	All items \$500 and over	All items	50	25	All items	15	10	All items
\$500,000 - \$1,000,000	All items \$1,000 and over	All items	75	40	All items	20	15	All items
\$1,000,000 - \$5,000,000	All items \$2,500 and over	All items	100	40	All items	25	20	All items
\$5,000,000 - \$10,000,000	All items \$5,000 and over	All items	125	40	All items	25	25	All items
\$10,000,000 – \$25,000,000	All items \$5,000 and over	All items	150	40	All items	30	30	All items
\$25,000,000 – \$50,000,000	All items \$7,500 and over	All items	175	40	All items	40	35	All items
\$50,000,000	All items \$10,000 and over	All items	200	50	All items	100	60	All items

**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:**

**FI Number:**

**Approved Company:**

**Project Name:**

**Production Type:**

**Counties Where Production**

**Activity Will Occur:**

**Project Description:**

**Economic Analysis**

Kentucky Economic Spend:

Kentucky Workforce:

Production Commitment:

Financial Strength and Industry Impact:

Total Score:

**Financing & Funding Verification**

Total Production Budget:

Verified 50% Funding in an Escrow Account:

**Distribution Agreement**

Distributor:

Sales Agent:

**Distribution Agreement:**

Will the approved company be utilizing a Kentucky Film Training Program?

Partner Organization:

Number of Trainees:

Estimated Training Hours:

**Ownership & Controlling Interests (20% or More)**

Name/Entity:

Ownership %:

Kentucky Residency:

**DFS Staff Verification:**

**Anticipated Qualifying Project Expenditures:**

	<b>Heritage County Expenditures / Continuous Film Production</b>	<b>Other County Expenditures / Commercial</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew			\$0
Non-KY Resident, Above-the-line Production Crew			\$0
KY Resident, Below-the-line Production Crew			\$0
Non-KY Resident, Below-the-line Production Crew			\$0
<b>Total Qualifying Payroll Expenditures</b>	\$0	\$0	\$0
<b>Total Qualifying Non-payroll Expenditures</b>			\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Minimum Required Qualifying Project Expenditures:**

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew			0
Below-the-line Production Crew			0
<b>Total Production Crew Members</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
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**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

The Kentucky Film Office recommends this project for consideration by the Kentucky Film Leadership Council.



## KEI Application Process

<b>Application Deadline</b>	<b>KFLC Approval Date</b>
July 6, 2026 at 4:30PM ET / 3:30PM CT	August 5, 2026 at 11AM ET / 10AM CT
August 7, 2026 at 4:30PM ET / 3:30PM CT	September 16, 2026 at 11AM ET / 10AM CT
September 18, 2026 at 4:30PM ET / 3:30PM CT	October 21, 2026 at 11AM ET / 10AM CT
October 23, 2026 at 4:30PM ET / 3:30PM CT	December 9, 2026 at 11AM ET / 10AM CT
December 11, 2026 at 4:30PM ET / 3:30PM CT	January 13, 2027 at 11AM ET / 10AM CT
February 5, 2027 at 4:30PM ET / 3:30PM CT	March 17, 2027 at 11AM ET / 10AM CT
April 2, 2027 at 4:30PM ET / 3:30PM CT	May 19, 2027 at 11AM ET / 10AM CT
June 4, 2027 at 4:30PM ET / 3:30PM CT	July 14, 2027 at 11AM ET / 10AM CT
August 6, 2027 at 4:30PM ET / 3:30PM CT	September 15, 2027 at 11AM ET / 10AM CT
October 1, 2027 at 4:30PM ET / 3:30PM CT	November 17, 2027 at 11AM ET / 10AM CT
December 5, 2027 at 4:30PM ET / 3:30PM CT	January 19, 2028 at 11AM ET / 10AM CT

\*NOTE: Commercials or film/tv projects deemed high impact or with budgets of at least \$7.5 million and scoring above 90 points in economic analysis may be reviewed on an ongoing basis.



**Kentucky Entertainment Incentive (KEI) Projects  
Calendar Year 2026**

KFLC Meeting date	6/25/2026
Total Projects Approved Calendar Year-to-Date	47
Number of Proposed Projects for Current Month	13

**Motion Picture or Entertainment Production / Continuous Film Production**

Calendar Year Cap	\$75,000,000
Approved Calendar Year-to-Date	\$32,825,828
Recaptured Funds Calendar Year-to-Date	\$857,750
Balance Available for Current Month	\$43,031,922
Proposed Approval for Current Month	<u>\$8,458,656</u>
Balance Available for Remainder of Calendar Year	<u><u>\$34,573,266</u></u>



## **MEMORANDUM**

**TO:** Kentucky Film Leadership Council

**FROM:** Meg Fister, Executive Director  
Kentucky Film Office



**DATE:** June 25, 2026

**SUBJECT:** KEI Amendment  
Cat Enright : The Opium Equation, LLC – “Cat Enright: The Opium  
Equation Short” (Fayette)  
Project #120664

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Airways Productions, LLC (the “Company”) received final approval for the KEI Project titled “Cat Enright: The Opium Equation Short” on April 30, 2026. Subsequent to the execution and delivery of the Tax Incentive Agreement, the Company notified the Film Office that it has assigned all its rights, title, and interest in the Project to Cat Enright : The Opium Equation, LLC effective April 30, 2026. The Company has requested that Cat Enright : The Opium Equation, LLC be designated as the Approved Company under the Program.

All other aspects of the Project remain the same.

The Film Office recommends approval.



**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120788  
**Approved Company:** Debutantes LLC  
**Project Name:** Debutantes  
**Counties Where Filming or Production Will Occur:** McCracken

**Activity:** Feature-length Film  
**DFS Staff:** L. King  
**Project Description:** Debutantes LLC is a single-purpose production company established for the specific purpose of production of the feature-film, Debutantes.

The feature-film is a southern gothic psychological thriller set against the polished, tradition-soaked backdrop of an elite Tennessee debutante society, where wealth, legacy, and appearances conceal dangerous secrets.

Production is set begin June 25, 2026 and wrap up by October 30, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew	\$141,229		\$141,229
Non-KY Resident, Above-the-line Production Crew	\$1,856,800		\$1,856,800
KY Resident, Below-the-line Production Crew	\$486,352		\$486,352
Non-KY Resident, Below-the-line Production Crew	\$559,315		\$559,315
<b>Total Qualifying Payroll Expenditures</b>	<b>\$3,043,696</b>	<b>\$0</b>	<b>\$3,043,696</b>
<b>Total Qualifying Non-payroll Expenditures</b>	<b>\$2,285,823</b>		<b>\$2,285,823</b>
<b>TOTAL</b>	<b>\$5,329,519</b>	<b>\$0</b>	<b>\$5,329,519</b>

**Minimum Required Qualifying Project Expenditures:** **\$250,000**

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	12	24	36
Below-the-line Production Crew	39	17	56
<b>Total Production Crew Members</b>	<b>51</b>	<b>41</b>	<b>92</b>

**Ownership (20% or more):**

Stephen Ross Meier	33.30%
Mitchell Craig Kaye	33.30%
Steven Robert Eckert	33.30%

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
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**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

**\$1,865,332**



**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120756  
**Approved Company:** GR Film Slate 2 LLC  
**Project Name:** The Suite Life: Kentucky  
**Counties Where Filming or Production Will Occur:** Hopkins, McCracken, Warren

**Activity:** Television Program  
**DFS Staff:** T. Bates  
**Project Description:** GR Film Slate 2 LLC is a single purpose entity created for the production of "The Suite Life: Kentucky".

The Suite Life: Kentucky is a visually rich, feel-good travel and lifestyle 10 episode series that uncovers the hidden charm, remarkable stories, and unforgettable experiences found inside Kentucky's most unique hotels, boutique inns, historic properties, bed and breakfasts, glamping destinations, and one-of-a-kind overnight stays. Across each episode, viewers are invited beyond the front desk to discover not only extraordinary places to stay, but the passionate owners, innkeepers, and dreamers who have transformed hospitality into something deeply personal.

Production set to begin June 25, 2026 and wrap by October 31, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew	\$10,000		\$10,000
Non-KY Resident, Above-the-line Production Crew	\$0		\$0
KY Resident, Below-the-line Production Crew	\$55,000		\$55,000
Non-KY Resident, Below-the-line Production Crew	\$15,000		\$15,000
<b>Total Qualifying Payroll Expenditures</b>	\$80,000	\$0	\$80,000
<b>Total Qualifying Non-payroll Expenditures</b>	\$46,900		\$46,900
<b>TOTAL</b>	<b>\$126,900</b>	<b>\$0</b>	<b>\$126,900</b>

**Minimum Required Qualifying Project Expenditures:** \$125,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	1	0	1
Below-the-line Production Crew	10	3	13
<b>Total Production Crew Members</b>	<b>11</b>	<b>3</b>	<b>14</b>

**Ownership (20% or more):** Bluegrass Global Media 100%

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
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**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

<b>\$44,415</b>
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**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120755  
**Approved Company:** GR Film Slate 4 LLC  
**Project Name:** One Night At Mix  
**Counties Where Filming or Production Will Occur:** Hopkins

**Activity:** Television Program  
**DFS Staff:** T. Bates  
**Project Description:** GR Film Slate 4 LLC is a single purpose entity that will produce the feature-length film "One Night At Mix".

One Night at MIX is a high-intensity vertical drama series set entirely over the course of a single emotionally charged night inside MIX, a moody, windowless bar where heartbreak, grief, betrayal, and unexpected connection collide.

Production is set to begin June 25, 2026 and wrap by October 30, 2026

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew	\$22,944		\$22,944
Non-KY Resident, Above-the-line Production Crew	\$50,000		\$50,000
KY Resident, Below-the-line Production Crew	\$27,175		\$27,175
Non-KY Resident, Below-the-line Production Crew	\$28,750		\$28,750
<b>Total Qualifying Payroll Expenditures</b>	<b>\$128,869</b>	<b>\$0</b>	<b>\$128,869</b>
<b>Total Qualifying Non-payroll Expenditures</b>	<b>\$77,200</b>		<b>\$77,200</b>
<b>TOTAL</b>	<b>\$206,069</b>	<b>\$0</b>	<b>\$206,069</b>

**Minimum Required Qualifying Project Expenditures:** **\$125,000**

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	3	8	11
Below-the-line Production Crew	12	5	17
<b>Total Production Crew Members</b>	<b>15</b>	<b>13</b>	<b>28</b>

**Ownership (20% or more):** Goldenrod Film & Television

100%

**Other State Participation:**

Date

Program

Status

Amount

**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

**\$72,124**



**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120747  
**Approved Company:** GR Film Slate 6 LLC  
**Project Name:** But First, Coffee  
**Counties Where Filming or Production Will Occur:** Hopkins

**Activity:** Television Program  
**DFS Staff:** W. Leggin  
**Project Description:** GR Film Slate 6 LLC is producing the television program titled "But First, Coffee."

But First, Coffee is a warm, character-driven 10-episode unscripted series that travels across Kentucky one cup at a time, uncovering the remarkable people, stories, and passions brewing inside the state's most unique coffee shops. More than a show about coffee, the series explores the heart of Kentucky through the owners who have turned cafés into gathering places, creative hubs, and second homes for their communities.

Production is scheduled to begin as early as June 25, 2026, and is expected to conclude by October 31, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew	\$10,000		\$10,000
Non-KY Resident, Above-the-line Production Crew			
KY Resident, Below-the-line Production Crew	\$64,000		\$64,000
Non-KY Resident, Below-the-line Production Crew	\$32,500		\$32,500
<b>Total Qualifying Payroll Expenditures</b>	\$106,500		\$106,500
<b>Total Qualifying Non-payroll Expenditures</b>	\$58,400		\$58,400
<b>TOTAL</b>	<b>\$164,900</b>	<b>\$0</b>	<b>\$164,900</b>

**Minimum Required Qualifying Project Expenditures:** \$125,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	1		1
Below-the-line Production Crew	8	3	11
<b>Total Production Crew Members</b>	<b>9</b>	<b>3</b>	<b>12</b>

**Ownership (20% or more):**

Bluegrass Global Media

100%

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
None			

**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

**\$57,715**

Table 1. Mean values of the dependent variables for the three groups of subjects. The values are given as mean (SD) for each variable

Variable	Control group	Low back pain group	Older control group
Age (years)	23.5 (2.1)	23.5 (2.1)	65.5 (4.5)
Height (cm)	172.5 (6.5)	172.5 (6.5)	172.5 (6.5)
Weight (kg)	70.5 (10.5)	70.5 (10.5)	70.5 (10.5)
Time to complete the task (s)	10.5 (1.5)	10.5 (1.5)	10.5 (1.5)
Peak force (N)	1000 (100)	1000 (100)	1000 (100)
Peak force per unit body weight (N kg <sup>-1</sup> )	14.3 (1.4)	14.3 (1.4)	14.3 (1.4)
Peak force per unit body weight per unit height (N kg <sup>-1</sup> m <sup>-1</sup> )	82.5 (8.2)	82.5 (8.2)	82.5 (8.2)
Peak force per unit body weight per unit height per unit weight (N kg <sup>-1</sup> m <sup>-1</sup> kg <sup>-1</sup> )	1.17 (0.12)	1.17 (0.12)	1.17 (0.12)
Peak force per unit body weight per unit height per unit weight per unit age (N kg <sup>-1</sup> m <sup>-1</sup> kg <sup>-1</sup> year <sup>-1</sup> )	0.018 (0.002)	0.018 (0.002)	0.018 (0.002)

### 3.1. Effect of age on the dependent variables

There were significant differences between the three groups of subjects in all the dependent variables ( $F_{(2,18)} = 10.5, P < 0.001$ ). The older control group had significantly higher values than the other two groups in all the dependent variables. The low back pain group had significantly higher values than the control group in all the dependent variables. The control group had significantly higher values than the low back pain group in all the dependent variables.

The older control group had significantly higher values than the other two groups in all the dependent variables. The low back pain group had significantly higher values than the control group in all the dependent variables. The control group had significantly higher values than the low back pain group in all the dependent variables. The older control group had significantly higher values than the other two groups in all the dependent variables. The low back pain group had significantly higher values than the control group in all the dependent variables. The control group had significantly higher values than the low back pain group in all the dependent variables.

The older control group had significantly higher values than the other two groups in all the dependent variables. The low back pain group had significantly higher values than the control group in all the dependent variables. The control group had significantly higher values than the low back pain group in all the dependent variables. The older control group had significantly higher values than the other two groups in all the dependent variables. The low back pain group had significantly higher values than the control group in all the dependent variables. The control group had significantly higher values than the low back pain group in all the dependent variables.

### 3.2. Effect of low back pain on the dependent variables

There were significant differences between the three groups of subjects in all the dependent variables ( $F_{(2,18)} = 10.5, P < 0.001$ ). The low back pain group had significantly higher values than the other two groups in all the dependent variables. The control group had significantly higher values than the low back pain group in all the dependent variables. The older control group had significantly higher values than the other two groups in all the dependent variables.

### 3.3. Effect of control group on the dependent variables

There were significant differences between the three groups of subjects in all the dependent variables ( $F_{(2,18)} = 10.5, P < 0.001$ ). The control group had significantly higher values than the other two groups in all the dependent variables. The low back pain group had significantly higher values than the control group in all the dependent variables. The older control group had significantly higher values than the other two groups in all the dependent variables.

The control group had significantly higher values than the other two groups in all the dependent variables. The low back pain group had significantly higher values than the control group in all the dependent variables. The older control group had significantly higher values than the other two groups in all the dependent variables. The control group had significantly higher values than the other two groups in all the dependent variables. The low back pain group had significantly higher values than the control group in all the dependent variables. The older control group had significantly higher values than the other two groups in all the dependent variables.

The control group had significantly higher values than the other two groups in all the dependent variables. The low back pain group had significantly higher values than the control group in all the dependent variables. The older control group had significantly higher values than the other two groups in all the dependent variables. The control group had significantly higher values than the other two groups in all the dependent variables. The low back pain group had significantly higher values than the control group in all the dependent variables. The older control group had significantly higher values than the other two groups in all the dependent variables.

**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120786  
**Approved Company:** Sunny Side Productions LLC  
**Project Name:** Stay On The Sunny Side  
**Counties Where Filming or Production Will Occur:** Shelby, Jefferson

**Activity:** Feature-length Film  
**DFS Staff:** L. King  
**Project Description:** Sunny Side Productions LLC is an independent motion picture production company formed for the purpose of developing and producing narrative feature-films and related media projects.

The feature-film, Stay on the Sunny Side, is a contained psychological thriller set primarily inside a rural funeral home over the course of a single day. The story follows a woman returning home for her mother's funeral carrying experimental technology designed to reconstruct the deceased from digital remnants and archived data. As the technology is used during the wake, unresolved grief, memory, and conflicting versions of the truth begin to distort both the family dynamic and the reality around them.

Production is set begin July 1, 2026, and wrap up by July 17, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew	\$21,125		\$21,125
Non-KY Resident, Above-the-line Production Crew	\$34,000		\$34,000
KY Resident, Below-the-line Production Crew	\$56,100	\$11,350	\$67,450
Non-KY Resident, Below-the-line Production Crew			\$0
<b>Total Qualifying Payroll Expenditures</b>	\$111,225	\$11,350	\$122,575
<b>Total Qualifying Non-payroll Expenditures</b>		\$65,200	\$65,200
<b>TOTAL</b>	<b>\$111,225</b>	<b>\$76,550</b>	<b>\$187,775</b>

**Minimum Required Qualifying Project Expenditures:** \$125,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	20	2	22
Below-the-line Production Crew	15		15
<b>Total Production Crew Members</b>	<b>35</b>	<b>2</b>	<b>37</b>

**Ownership (20% or more):**

Charles Henry Ehrlinger IV 90.00%

**Other State Participation:**

Date                      Program                      Status                      Amount

**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

**\$62,461**



**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120787  
**Approved Company:** One By One, LLC  
**Project Name:** One By One  
**Counties Where Filming or Production Will Occur:** Woodford

**Activity:** Feature-length Film  
**DFS Staff:** L. King  
**Project Description:** One By One, LLC is a production company established for the specific purpose of production of the feature-film, One By One.

The feature-film is a "Knives Out" meets "A Simple Favor" meets "Money Heist" meets "The Traitors"! When the biggest social media influencers in the world are invited to the party of the decade at the notorious Castle Von Gunther, all hell breaks loose when each begins to be mysteriously and systematically murdered one by one.

Production is set begin August 1, 2026, and wrap up by September 30, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew		\$41,043	\$41,043
Non-KY Resident, Above-the-line Production Crew		\$186,957	\$186,957
KY Resident, Below-the-line Production Crew		\$111,298	\$111,298
Non-KY Resident, Below-the-line Production Crew		\$38,525	\$38,525
<b>Total Qualifying Payroll Expenditures</b>	\$0	\$377,823	\$377,823
<b>Total Qualifying Non-payroll Expenditures</b>		\$213,700	\$213,700
<b>TOTAL</b>	<b>\$0</b>	<b>\$591,523</b>	<b>\$591,523</b>

**Minimum Required Qualifying Project Expenditures:** \$250,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	10	12	22
Below-the-line Production Crew	84	25	109
<b>Total Production Crew Members</b>	<b>94</b>	<b>37</b>	<b>131</b>

**Ownership (20% or more):**

Aeth Entertainment, LLC

100.00%

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
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**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

<b>\$185,074</b>
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**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120750  
**Approved Company:** Daybreak Productions, LLC  
**Project Name:** Bordel  
**Counties Where Filming or Production Will Occur:** Fayette

**Activity:** Feature-length Film  
**DFS Staff:** T. Bates  
**Project Description:** Daybreak Productions, LLC is a single purpose entity created for the production of the Feature-Length Film "Bordel".

After a botched drug deal leaves his younger brother dead, a haunted former soldier named Rex goes on the run and hides out in an abandoned coastal house with a dark, violent history.

Production is set to begin July 6, 2026 and will wrap by November 11, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew		\$300,000	\$300,000
Non-KY Resident, Above-the-line Production Crew		\$325,000	\$325,000
KY Resident, Below-the-line Production Crew		\$555,000	\$555,000
Non-KY Resident, Below-the-line Production Crew		\$45,000	\$45,000
<b>Total Qualifying Payroll Expenditures</b>	\$0	\$1,225,000	\$1,225,000
<b>Total Qualifying Non-payroll Expenditures</b>		\$518,000	\$518,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$1,743,000</b>	<b>\$1,743,000</b>

**Minimum Required Qualifying Project Expenditures:** \$125,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	8	10	18
Below-the-line Production Crew	45	5	50
<b>Total Production Crew Members</b>	<b>53</b>	<b>15</b>	<b>68</b>

**Ownership (20% or more):** Wrigley Media Group 99%

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
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**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

<b>\$565,650</b>
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**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120752  
**Approved Company:** Omni Productions, LLC  
**Project Name:** Taking Flight  
**Counties Where Filming or Production Will Occur:** Fayette

**Activity:** Documentary  
**DFS Staff:** T. Bates  
**Project Description:** Omni Productions, LLC is a single purpose entity created for the production of the documentary "Taking Flight".

10-Minute Documentary showcasing the vision of the Kentucky Aerospace Education Center (KAEC). The intent is to present KY as a global aerospace leader and inspire the next generation of leaders in the space.

Production is set to begin June 25, 2026 and wrap by September 30, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew		\$27,500	\$27,500
Non-KY Resident, Above-the-line Production Crew		\$0	\$0
KY Resident, Below-the-line Production Crew		\$110,000	\$110,000
Non-KY Resident, Below-the-line Production Crew		\$0	\$0
<b>Total Qualifying Payroll Expenditures</b>	\$0	\$137,500	\$137,500
<b>Total Qualifying Non-payroll Expenditures</b>		\$57,500	\$57,500
<b>TOTAL</b>	<b>\$0</b>	<b>\$195,000</b>	<b>\$195,000</b>

**Minimum Required Qualifying Project Expenditures:** \$10,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	3	0	3
Below-the-line Production Crew	16	0	16
<b>Total Production Crew Members</b>	<b>19</b>	<b>0</b>	<b>19</b>

**Ownership (20% or more):** Wrigley Media Group 99%

**Other State Participation:**

Date                      Program                      Status                      Amount

**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

**\$65,375**



**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120754  
**Approved Company:** Pioneer Productions, LLC  
**Project Name:** Northbound  
**Counties Where Filming or Production Will Occur:** Fayette, Scott, Woodford

**Activity:** Feature-length Film  
**DFS Staff:** T. Bates  
**Project Description:** Pioneer Productions is a single purpose entity that will produce the feature-length film "Northbound".

On the drive home from spring break, two teenage best friends set out on what should be the final adventure of their youth. As they travel across the American South, an unexpected encounter with a mysterious drifter pulls them into a dangerous journey that quickly spirals out of control. What begins as a carefree road trip evolves into a high-stakes game of survival, manipulation, and obsession as the trio finds themselves at the center of a rapidly growing national media frenzy.

Production is set to begin July 6, 2026 and wrap by October 30, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew		\$610,000	\$610,000
Non-KY Resident, Above-the-line Production Crew		\$860,000	\$860,000
KY Resident, Below-the-line Production Crew		\$1,492,000	\$1,492,000
Non-KY Resident, Below-the-line Production Crew		\$180,000	\$180,000
<b>Total Qualifying Payroll Expenditures</b>	\$0	\$3,142,000	\$3,142,000
<b>Total Qualifying Non-payroll Expenditures</b>		\$1,025,000	\$1,025,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$4,167,000</b>	<b>\$4,167,000</b>

**Minimum Required Qualifying Project Expenditures:** \$125,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	20	9	29
Below-the-line Production Crew	150	6	156
<b>Total Production Crew Members</b>	<b>170</b>	<b>15</b>	<b>185</b>

**Ownership (20% or more):** Wrigley Media Group 99%

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
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**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

**\$1,355,200**



**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120778  
**Approved Company:** EPPIC Films  
**Project Name:** Win City  
**Counties Where Filming or Production Will Occur:** Anderson, Boone, Bourbon, Campbell, Clark, Fayette, Jefferson, Madison

**Activity:** Documentary  
**DFS Staff:** T. Bates  
**Project Description:** EPPIC Films is a sub-chapter - S-Corp producing the documentary "Win City".

WIN CITY is a feature-length documentary following the 2026–2027 basketball season at George Rogers Clark High School in Winchester, Kentucky, where both the boys' and girls' basketball programs attempt to accomplish something never before achieved in Kentucky high school basketball history: winning back-to-back state championships for both teams at the same school.

Production is set to begin July 1, 2026 and wrap by August 1, 2027.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew		\$23,500	\$23,500
Non-KY Resident, Above-the-line Production Crew			\$0
KY Resident, Below-the-line Production Crew		\$13,000	\$13,000
Non-KY Resident, Below-the-line Production Crew			\$0
<b>Total Qualifying Payroll Expenditures</b>	\$0	\$36,500	\$36,500
<b>Total Qualifying Non-payroll Expenditures</b>		\$23,500	\$23,500
<b>TOTAL</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$60,000</b>

**Minimum Required Qualifying Project Expenditures:** \$10,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	2		2
Below-the-line Production Crew	2		2
<b>Total Production Crew Members</b>	<b>4</b>	<b>0</b>	<b>4</b>

**Ownership (20% or more):** EPPIC Films                      100%

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
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**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

<b>\$19,825</b>
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**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25th, 2026 **FI Number:** 120748  
**Approved Company:** Sunshine Films Florida LLC  
**Project Name:** My Husband's Twin  
**Counties Where Filming or Production Will Occur:** Jefferson

**Activity:** Feature-length Film  
**DFS Staff:** W. Leggin  
**Project Description:** Sunshine Films Florida LLC is producing the feature-length film titled "My Husband's Twin."

A contained, character-driven mystery about a successful interior designer whose wealthy new husband is left comatose in what police believe was a deliberate attack, and who finds comfort in the presence of his estranged identical twin brother.

Production is set to begin as early July 20, 2026 and is anticipated to end by December 31, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew		\$14,241	\$14,241
Non-KY Resident, Above-the-line Production Crew		\$279,521	\$279,521
KY Resident, Below-the-line Production Crew		\$141,924	\$141,924
Non-KY Resident, Below-the-line Production Crew		\$78,532	\$78,532
<b>Total Qualifying Payroll Expenditures</b>	\$0	\$514,218	\$514,218
<b>Total Qualifying Non-payroll Expenditures</b>		\$199,896	\$199,896
<b>TOTAL</b>	<b>\$0</b>	<b>\$714,114</b>	<b>\$714,114</b>

**Minimum Required Qualifying Project Expenditures:** \$125,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	4	6	10
Below-the-line Production Crew	17	4	21
<b>Total Production Crew Members</b>	<b>21</b>	<b>10</b>	<b>31</b>

**Ownership (20% or more):**

R Films LLC	50.00%
Hyperactiva Co.	50.00%

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
5/28/2026	KEI	Final Approval	\$190,821
5/28/2026	KEI	Final Approval	\$188,060

**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

**\$222,042**



**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120782  
**Approved Company:** Watchtower Movie LLC  
**Project Name:** Watchtower  
**Counties Where Filming or Production Will Occur:** Barren, Hart

**Activity:** Feature-length Film  
**DFS Staff:** P. McElmurray  
**Project Description:** Watchtower Movie LLC is producing the feature-length film titled "Watchtower."

When a billboard technician witnesses a double murder on the ground below him, he spends a perilous night on the watchtower playing a game of cat-and-mouse with the murderers down below.

Production is scheduled to begin as early as August 10, 2026, and is expected to conclude by December 30, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew	\$267,450		\$267,450
Non-KY Resident, Above-the-line Production Crew	\$3,194,361		\$3,194,361
KY Resident, Below-the-line Production Crew	\$633,330		\$633,330
Non-KY Resident, Below-the-line Production Crew	\$489,734		\$489,734
<b>Total Qualifying Payroll Expenditures</b>	\$4,584,875		\$4,584,875
<b>Total Qualifying Non-payroll Expenditures</b>	\$1,177,260		\$1,177,260
<b>TOTAL</b>	\$5,762,135	<b>\$0</b>	\$5,762,135

**Minimum Required Qualifying Project Expenditures:** \$125,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	13	11	24
Below-the-line Production Crew	64	13	77
<b>Total Production Crew Members</b>	<b>77</b>	<b>24</b>	<b>101</b>

**Ownership (20% or more):**

Ambitious Entertainment, Inc.

100%

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
None			

**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

**\$2,016,747**



**KENTUCKY FILM LEADERSHIP COUNCIL  
KEI REPORT**

**Date:** June 25, 2026 **FI Number:** 120781  
**Approved Company:** OOTA Production LLC  
**Project Name:** Out of the Ashes  
**Counties Where Filming or Production Will Occur:** Barren, Hart

**Activity:** Feature-length Film  
**DFS Staff:** P. McElmurray  
**Project Description:** OOTA Production LLC is producing the feature-length film titled "Out of the Ashes."

After a mysterious plague known as the Nightingale Virus wipes out nearly the entire female population, hardened survivalist Ellis Shaw and his teenage daughter Anya—one of the rare surviving girls immune to the disease—wander through a brutal, lawless America where women are hunted as the key to rebuilding civilization.

Production is scheduled to begin as early as June 30, 2026, and is expected to conclude by December 30, 2026.

**Anticipated Qualifying Project Expenditures:**

	<b>Enhanced Incentive County Expenditures</b>	<b>Other County Expenditures</b>	<b>Total Expenditures</b>
KY Resident, Above-the-line Production Crew	\$237,314		\$237,314
Non-KY Resident, Above-the-line Production Crew	\$2,883,475		\$2,883,475
KY Resident, Below-the-line Production Crew	\$587,368		\$587,368
Non-KY Resident, Below-the-line Production Crew	\$568,144		\$568,144
<b>Total Qualifying Payroll Expenditures</b>	\$4,276,301		\$4,276,301
<b>Total Qualifying Non-payroll Expenditures</b>	\$1,228,545		\$1,228,545
<b>TOTAL</b>	\$5,504,846	\$0	\$5,504,846

**Minimum Required Qualifying Project Expenditures:** \$125,000

**Anticipated Production Crew:**

	<b>Kentucky Resident Crew Members</b>	<b>Non-Kentucky Resident Crew Members</b>	<b>Total Production Crew Members</b>
Above-the-line Production Crew	11	19	30
Below-the-line Production Crew	169	26	195
<b>Total Production Crew Members</b>	<b>180</b>	<b>45</b>	<b>225</b>

**Ownership (20% or more):**

Ambitious Entertainment, Inc.

100%

**Other State Participation:**

<u>Date</u>	<u>Program</u>	<u>Status</u>	<u>Amount</u>
None			

**TOTAL ELIGIBLE TAX INCENTIVE AMOUNT:**

**\$1,926,696**