

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

ELECTRONIC APPLICATION OF TAYLOR COUNTY	)	
RURAL ELECTRIC COOPERATIVE CORPORATION	)	CASE NO.
FOR A GENERAL ADJUSTMENT OF RATES	)	2023-00147

**RESPONSES TO COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION  
TO TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION  
DATED JULY 5, 2023**

**Filed: July 19, 2023**

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF )  
TAYLOR COUNTY RURAL ELECTRIC )  
COOPERATIVE CORPORATION FOR )  
A GENERAL ADJUSTMENT OF RATES )

Case No. 2023-000147

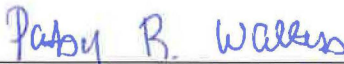
VERIFICATION OF JEFFREY R. WILLIAMS

COMMONWEALTH OF KENTUCKY )  
 )  
COUNTY OF TAYLOR )

Jeffrey R. Williams, Chief Executive Officer of Taylor County Rural Electric Cooperative Corporation, being duly sworn, states that he has supervised the preparation of certain responses to Commission Staff's Second Request for Information in the above referenced case on behalf of Taylor County Rural Electric Cooperative Corporation, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

  
\_\_\_\_\_  
Jeffrey R. Williams

The foregoing Verification was signed, acknowledged and sworn to before me this 19<sup>th</sup> day of July, 2023, by Jeffrey R. Williams.

  
\_\_\_\_\_  
Commission expiration: 5/20/27

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

**THE ELECTRONIC APPLICATION OF )  
TAYLOR COUNTY RURAL ELECTRIC )  
COOPERATIVE CORPORATION FOR )  
A GENERAL ADJUSTMENT OF RATES )**

**Case No. 2023-000147**

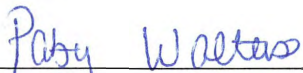
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**VERIFICATION OF PATSY WALTERS**

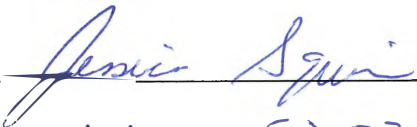
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COMMONWEALTH OF KENTUCKY )  
 )  
COUNTY OF TAYLOR )

Patsy Walters, Manager, Finance and Accounting of Taylor County Rural Electric Cooperative Corporation, being duly sworn, states that she has supervised the preparation of certain responses to Commission Staff's Second Request for Information in the above referenced case on behalf of Taylor County Rural Electric Cooperative Corporation, and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

  
\_\_\_\_\_  
Patsy Walters

The foregoing Verification was signed, acknowledged and sworn to before me this 17th day of July, 2023, by Patsy Walters.

  
\_\_\_\_\_  
Commission expiration: 5-20-27  
IO 623618

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>THE ELECTRONIC APPLICATION OF</b>	)	
<b>TAYLOR COUNTY RURAL ELECTRIC</b>	)	<b>Case No. 2023-000147</b>
<b>COOPERATIVE CORPORATION FOR</b>	)	
<b>A GENERAL ADJUSTMENT OF RATES</b>	)	


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**VERIFICATION OF JOHN WOLFRAM**

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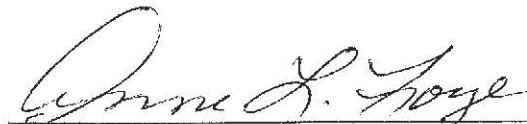
COMMONWEALTH OF KENTUCKY    )  
  )  
COUNTY OF JEFFERSON            )

John Wolfram, Principal, Catalyst Consulting LLC, being duly sworn, states that he has supervised the preparation of certain responses to Commission Staff's Second Request for Information in the above referenced case on behalf of Taylor County Rural Electric Cooperative Corporation, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

  
\_\_\_\_\_  
John Wolfram

The foregoing Verification was signed, acknowledged and sworn to before me this \_\_\_\_\_ day of July, 2023, by John Wolfram.

**ANNE L. FOYE**  
Notary Public - State at Large  
Kentucky  
My Commission Expires June 12, 2025  
Notary ID KYNP29156

  
\_\_\_\_\_  
Commission expiration: 6-12-2025

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 1**

**RESPONSIBLE PARTY: Patsy Walters & Jeffrey Williams**

**Request 1.** Refer to the Application, Exhibit 8, Direct Testimony of Jeffrey Williams (Williams Direct Testimony), page 4. Also refer to the Application, Exhibit 9, Direct Testimony of Patsy Walters (Walters Direct Testimony), page 9.

a. Provide supporting documentation for a right-of-way (ROW) increase of \$3,279,658, including the current ROW contract.

b. Provide the annual ROW costs, miles cleared, and costs per mile line from 2016 to the most recent available data for 2023.

c. Provide the request for proposal and all responses for the most recent ROW contract.

d. Provide Taylor RECC's vegetative management plan.

**Response 1a.** Prior to 2023, Taylor County RECC had not been trimming complete circuits, but rather was only trimming hot spot areas or areas where new services were required. Therefore, the test year only includes these costs. To complete our vegetation management cycle in 5 years, Taylor County RECC needed to bid out complete circuits. Bids were solicited in 2022 for 11 of the circuits or 16% of the circuits in total. Taylor County RECC has 68 circuits with 2,808.22 miles of primary line. The average cost per mile of these circuits was \$5,839.39. To clear 2,808.22 miles of line each 5 years, the annual cost was estimated at \$3,279,658 (2,808.22 miles/5

years\*\$5,839.39 per mile). Additionally, please refer to the attachment provided in response to PSC 2 – 1c showing the results of circuit bids.

**Response 1b.** Please see attached Schedule. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

**Response 1c.** This is being filed pursuant to a Motion for Confidential Treatment. This attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately. Bids were solicited for 11 circuits from the following companies: Electricom, Asplundh, Townsend, Nelson, Kendall, Wright, and Wolf. We received full or partial bids back from the following: Electricom, Kendall, Townsend, Asplundh, and Nelson. See attached (1) RFP and (2) Bid results – submitted with a motion for confidentiality. Please see attached (1) RFP and (2) results of bids.

**Response 1d.** See attached vegetation management plan for Taylor County RECC. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

ATTACHMENT  
FILED UNDER SEAL  
PURSUANT TO A  
MOTION FOR  
CONFIDENTIAL  
TREATMENT

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY



# RIGHT-OF-WAY CLEARING CONTRACT

## CONTRACTOR'S PROPOSAL

(Proposal shall be submitted in ink or typewritten)

### ARTICLE 1 - GENERAL

**Section 1. Offer to Clear.** The undersigned (hereinafter called the "Contractor") hereby proposes to furnish all materials, equipment, machinery, tools, labor, transportation and other means required to trim and/or removes trees interfering with the Owner's electric transmission and distribution lines, to cut brush and undergrowth on Owner's right-of-way, and dispose of the debris resulting from such work as specified by the Owner, it agents or employees to the satisfaction of the property owner, bearing the RUS Designation Kentucky 23 in strict accordance with the Specifications and Drawings therefor, attached hereto and made a part hereof for the prices hereinafter stated.

**Section 2. Description of Project.** The Project will consist of up to approximately 617 miles of right-of-way clearing that may be split between Contractors. The Project is located in central Kentucky in Taylor County RECC's service area, largely consisting of Green, Taylor, Casey and Adair Counties.

**Section 3. Description of Contract.** The Description of Units, Specifications, Drawings and Plans attached hereto and made a part hereof, together with the Proposal and Acceptance constitute the Contract. The Plans consisting of maps and plan and profile sheets if transmission clearing is included, showing the miles of right-of-way units that are to be cleared, along with other special drawings are identified as follows:

Attachment 1 — Supplemental Conditions and Specific Requirements

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**Section 4. Familiarity with Conditions.** The Contractor warrants that it has made careful examination of the site of the Project and of the Specifications and has become informed as to the location and nature of the proposed work, the transportation facilities, the kind and character of soil and terrain to be encountered, and the kind of facilities required for undertaking and completing the Project, and has become acquainted with the labor conditions, state and local laws and regulations which would affect the proposed work.

**Section 5. License.** The Contractor agrees to secure all permits and licenses necessary for the performance of the work to be performed hereunder and to pay all charges and fees required for such permits and licenses.

**Section 6. Taxes.** The unit prices for Right-of-Way Clearing Units in this Proposal include any sums which are or may be payable by the Contractor on account of taxes imposed by any taxing authority on payments for materials furnished or services performed by the Contractor under the terms of this Contract.

### ARTICLE 11 – WORK

#### Section 1. Time and Manner of Work.

- (a) The Contractor agrees to commence work no later than January 1, 2023 (hereinafter called the "Commencement Date ") or such date which shall be determined by the Owner after its acceptance of this Proposal, but in no event will the Commencement Date be later than thirty (30) calendar days after date of acceptance of this Proposal. The Contractor further agrees to prosecute diligently and to complete clearing in strict accordance with the Specifications and Drawings by December 15<sup>th</sup> of each year.
- (b) The time for Completion of clearing shall be extended for the period of any reasonable delay which is due exclusively to causes beyond the control and without the fault of the Contractor, including acts of God, fires, floods, inability to obtain materials and acts or omissions of the Owner with respect to matters for which the Owner is solely responsible: Provided, however, that no such extension of time for completion shall be granted the Contractor unless within ten (10) days after the happening of any event relied upon by the Contractor for such an extension of time the Contractor shall have made a request therefor in writing to the Owner, and provided further that no delay in such time of completion or in the progress of the work which

results from any of the above causes except acts or omissions of the Owner, shall result in any liability on the part of the Owner.

- (c) The sequence of right-of-way clearance shall be as set forth below, the numbers or names being the designations of extensions or areas (hereinafter called the "Sections") corresponding to the numbers or names shown on the maps attached hereto, or if no Sections are set forth below, the sequence of trimming shall be as determined by the Contractor subject to the approval of the Owner.
- (d) The Owner may from time to time during the progress of the work on the Project make such changes in, additions to or subtractions from the Specifications, Drawings and sequence of work provided for in the previous paragraph which are part of the Contractor's Proposal as conditions may warrant: Provided, however, that if any change in the work to be done shall require an extension of time, a reasonable extension will be granted if the Contractor shall make a written request therefor to the Owner within ten (10) days after any such change is made. And provided further, that if the cost to the Contractor of completion of the Project shall be materially increased by any such change or addition, the Owner shall pay the Contractor for the reasonable cost thereof in accordance with a Contract Amendment signed by the Owner and the Contractor, but no claim for additional compensation for any such change or addition will be considered unless the Contractor shall have made a written request therefor to the Owner prior to the commencement of work in connection with such change or addition.
- (e) The Contractor shall not perform any work hereunder on Sundays, holidays observed by the Owner, or between the hours of 6 PM and 7 AM without the express written approval of the Owner. The time for completion specified in subsection (a) of this Section I shall not be affected in any way by inclusion of this subsection or by the Owner's consent or lack of consent to work any of these restricted periods.

**Section 2. Environmental Protection.** The Contractor shall perform work in such a manner as to maximize preservation of beauty, conservation of natural resources, and minimize marring and scarring of the landscape and silting of streams. The Contractor shall not deposit trash in streams or waterways and shall not deposit herbicides or other chemicals or their containers in or near streams, waterways, or pastures.

### **Section 3. Supervision and Inspection.**

- (a) The Contractor shall cause the work on the Project to receive constant supervision by a competent general foreman or supervisor (hereinafter called the "Superintendent ") who shall be present at all times during working hours where work is being carried on. The Contractor shall also employ in connection with the Project, capable, experienced, and reliable foremen and such skilled workers as may be required for the various classes of work to be performed. Directions and instructions given to the Superintendent shall be binding upon the Contractor.
- (b) The Owner reserves the right to require the removal from the Project of any employee of the Contractor if in the judgment of the Owner such removal shall be necessary in order to protect the interest of the Owner. The Owner shall have the right to require the Contractor to increase the number of its employees and to increase or change the amount or kind of tools and equipment if at any time the progress of the work shall be unsatisfactory to the Owner; but the failure of the Owner to give any such directions shall not relieve the Contractor of its obligations to complete the work within the time and in the manner specified in this Proposal.
- (c) The manner of performance of the work, and all equipment used therein, shall be subject to the inspection and approval of the Owner. The Owner shall have the right to inspect all payrolls and other data and records of the Contractor relevant to the work. The Contractor will provide all reasonable facilities necessary for such inspection. The Contractor shall have an authorized agent accompany the inspector when final inspection is made and, if requested by the Owner, when any other inspection is made.
- (d) The Owner may suspend the work wholly or in part for such period or periods as the Owner may deem necessary due to unsuitable weather or such other conditions as are considered unfavorable for the satisfactory prosecution of the work or because of the failure of the Contractor to comply with any of the provisions of the Contract: provided, however, that the Contractor shall not suspend work pursuant to this provision without written authority from the Owner so to do. The time of completion hereinabove set forth shall be increased by the number of days of any such suspension, except when such suspension is due to the failure of the Contractor to comply with any of the provisions of this Contract. In the event that work is

suspended by the Contractor with the consent of the Owner, the Contractor before resuming work shall give the Owner at least twenty-four (24) hours notice thereof in writing.

**Section 4. Unsuitable Workmanship.** The acceptance of any workmanship by the Owner shall not preclude the subsequent rejection thereof if such workmanship shall be found to be unsuitable. Workmanship found unsuitable before final acceptance of the work shall be remedied, by and at the expense of the Contractor. The Contractor shall not be entitled to any payment hereunder so long as any unsuitable workmanship in respect to the Project, of which the Contractor shall have had notice, shall not have been remedied.

## ARTICLE 111 - PAYMENT

### Section 1. Payments to Contractor.

- (a) The Owner shall make partial payment to the Contractor for work accomplished and audited during the preceding calendar month on the basis of a statement of completed work furnished and certified to by the Contractor and approved by the Owner solely for the purposes of payment: Provided, however, that such approval by the Owner shall not be deemed approval of the workmanship or materials. Only ninety percent (90%) of each such statement approved during the clearing of a given circuit shall be paid by the Owner to the Contractor prior to completion of all work for that circuit. Upon completion of the clearing of a circuit, the Contractor shall prepare a final statement and the Owner agrees to pay the remaining ten percent (10%) of the charges upon inspection of total completion.

#### Removal Payments

- (b) Within the first fifteen (15) days of each calendar month, The Owner shall make partial payment to the Contractor for removals accomplished and audited during the preceding calendar month on the basis of a statement of completed work furnished and certified to by the Contractor and approved by the Owner solely for the purposes of payment: Provided, however, that such approval by the Owner shall not be deemed approval of the workmanship or materials.
- (c) The Contractor shall be paid on a lump sum basis in accordance with the prices quoted herein as amended by approved Contract Amendments, if any.
- (d) No payment shall be due while the Contractor is in default in respect of any of the provisions of this Contract and the Owner may withhold from the Contractor the amount of any claim by a third party against either the Contractor or the Owner based upon an alleged failure of the Contractor to perform the work hereunder in accordance with the provisions of the Contract.

**Section 2. Payments to Subcontractors.** The Contractor shall pay each subcontractor, if any, within five (5) days after receipt of any payment from the Owner, the amount thereof allowed the Contractor for and on account of services performed by each subcontractor.

## ARTICLE IV - PARTICULAR UNDERTAKINGS OF THE CONTRACTOR

**Section 1. Protection to Persons and Property.** The Contractor shall at all times take all reasonable precautions for the safety of employees on the work and of the public, and shall comply with all applicable provisions of Federal, state, and municipal safety laws and building and construction codes, as well as the safety rules and regulations of the Owner.

The following provisions shall not limit the generality of the above requirements:

- (a) The Contractor shall so conduct work on the Project as to cause the least possible obstruction of public highways.
- (b) The Contractor shall provide and maintain all such guard lights and other protection for the public as may be required by applicable statutes, ordinances, and regulations or by local conditions.
- (c) The Contractor shall do all things necessary or expedient to properly protect any and all parallel, converging, and intersecting lines, joint line poles, highways, and any and all property of others from damage, and in the

event that any such parallel, converging and intersecting lines, joint line poles, highways, or other property are damaged in the course of work on the Project the Contractor shall at its own expense restore any or all of such damaged property immediately to as good a state as before such damage occurred.

- (d) Where the right-of-way of the Project traverses cultivated lands, the Contractor shall limit the movement of his crews and equipment so as to cause as little damage as possible to crops, orchards, or property and shall endeavor to avoid marring the lands. All fences which are necessarily opened or moved during work on the Project shall be replaced in as good condition as they were found, and precautions shall be taken to prevent the escape of livestock. The Contractor shall not be responsible for loss of or damage to crops, orchards, or property (other than livestock) on the right-of-way necessarily incident to work on the Project and not caused by negligence or inefficient operation of the Contractor. The Contractor shall be responsible for all other loss of or damage to crops, orchards, or property, whether on or off the right-of-way, and for all loss of or damage to livestock caused by work on the Project. The right-of-way for purposes of this said section shall consist of an area extending twenty (20) feet on both sides of the center line of the poles along the route of the Project lines, plus such area reasonably required by the Contractor for access to the route of the Project lines from public roads to carry on the work.
- (e) The Project, from the commencement of work to completion, or to such earlier date or dates when the Contractor for access to the route of the Project lines from public roads to carry on the work.
- (f) The Project, from the commencement of work to completion, or to such earlier date or dates when the Owner may take possession and control in whole or in part as hereinafter provided, shall be under the charge and control of the Contractor and during such period of control by the Contractor all risks in connection with the work on the Project and the materials to be used therein shall be borne by the Contractor. The Contractor shall make good and fully repair all injuries and damages to the Project or any portion thereof under the control of the Contractor by reason of an act of God or other casualty or cause whether or not the same shall have occurred by reason of the Contractor's negligence.
  - (i) To the maximum extent permitted by law, Contractor shall defend, indemnify, and hold harmless Owner and Owner's directors, officers, and employees from all claims, causes of action, losses, liabilities, and expenses (including reasonable attorney's fees) for personal loss, injury, or death to persons (including but not limited to Contractor's employees) and loss, damage to or destruction of Owner's property or the property of any other person or entity (including but not limited to Contractor's property) in any manner arising out of or connected with the Contract, or the materials or equipment supplied, or services performed by Contractor, its subcontractors, and suppliers of any tier. Such indemnification specifically includes, but is not limited to, any fines, penalties, sanctions, or judgments imposed by any local government, regulatory agency, or court against Owner and Owner's directors, officers, and employees for any act or omission or conduct of Contractor, its subcontractors, employees, suppliers, representatives, and assigns, including the costs of defending any such proceeding (including reasonable attorney's fees). But nothing herein shall be construed as making Contractor liable for any injury, death, loss, damage, or destruction caused by the sole negligence of Owner.
  - (ii) To the maximum extent permitted by law, Contractor shall defend, indemnify, and hold harmless Owner and Owner's directors, officers, and employees from all liens and claims filed or asserted against Owner, its directors, officers, and employees, or Owner's property or facilities, for services performed or materials or equipment furnished by Contractor, its subcontractors, and suppliers of any tier, and from all losses, demands, and causes of action arising out of any such lien or claim. Contractor shall promptly discharge or remove any such lien or claim by bonding, payment, or otherwise and shall notify Owner promptly when it has done so. If Contractor does not cause such lien or claim to be discharged or released by payment, bonding, or otherwise, Owner shall have the right (but shall not be obligated) to pay all sums necessary to obtain any such discharge or release and to deduct all amounts so paid from the amount due Contractor. No payments made by the owner pursuant to this provision shall be deemed payments of a "volunteer".
  - (iii) Contractor shall provide to Owner's satisfaction evidence of Contractor's ability to comply with the indemnification provisions of subparagraphs (i) and (ii) above, which evidence may include but may not be limited to a bond or liability insurance policy obtained for this purpose through a licensed surety or insurance company.
- (g) Any and all excess debris, underbrush, and other useless material shall be removed by the Contractor from the site of the Project as rapidly as practicable as the work progresses. The Contractor shall not deposit trash

in streams or waterways and shall not deposit herbicides or other chemicals or their containers in or near streams, waterways, or pastures.

- (h) Upon violation by the Contractor of any provisions of this section, after written notice of such violation given to the Contractor by the Owner, the Contractor shall immediately correct such violation. Upon failure of the Contractor so to do the Owner may correct such violation at the Contractor's expense.
- (i) The Contractor shall submit to the Owner weekly reports in of all accidents, giving such data as may be prescribed by the Owner.

**Section 2. Insurance.** Contractor shall take out and maintain throughout period of this Agreement the following minimum amounts of insurance:

- (a) Contractor agrees to provide Worker's Compensation insurance covering all employees in statutory limits who perform any of the obligations assumed by the Contractor under this Agreement.
- (b) Contractor agrees to provide employer's liability insurance, as required by law, covering all their employees who perform any of the obligations of the contractor, engineer, and architect under the Contract. If any employer or employee is not subject to workers ' compensation laws of the governing state, then insurance shall be obtained voluntarily to extend to the employer and employee coverage to the same extent as though the employer or employee were subject to the workers ' compensation laws.
- (c) Public liability insurance covering all operations under the Contract shall have limits for bodily injury or death of not less than \$2 million each occurrence, limits for property damage of not less than \$2 million each occurrence, and \$5 million aggregate for accidents during the policy period. This required insurance may be in a policy or policies of insurance, primary and excess including the umbrella or catastrophe form.
- (d) Automobile liability insurance on all motor vehicles used in connection with the Contract, whether owned, non-owned, or hired, shall have limits for bodily injury or death of not less than \$1 million per person and \$3 million each occurrence, and property damage limits of \$1 million for each occurrence. This required insurance may be in a policy or policies of insurance, primary and excess including the umbrella or catastrophe form.

The Owner shall have the right at any time to require public liability insurance and property damage liability insurance greater than those required in subsections (b) and (c) of this Section. In any such event, the additional premium, or premiums payable solely as the result of such additional insurance shall be added to the Contract price.

The Owner shall be named as Additional Insured on all policies of insurance required in subsections "b" and "c" of this Section.

The policies of insurance shall be in such form and issued by such insurer as shall be satisfactory to the Owner. The Contractor shall furnish the Owner a certificate evidencing compliance with the foregoing requirements which shall provide not less than thirty (30) days prior written notice to the Owner of any cancellation or material change in the insurance.

**Section 3. Delivery of Possession and Control to the Owner.** Where the right-of-way clearance of a Section as hereinbefore defined in Article II, Section 1 (c) shall have been completed by the Contractor, the Owner agrees, after final inspection and having found the work acceptable and release of final payment for work performed on a circuit, to accept delivery of possession and control of such Section. Upon such delivery of the possession and control of any such Section to the Owner, the risk and obligations of the Contractor as set forth in Article IV, Section 1 (f) hereof with respect to such Section so delivered to the Owner shall be terminated: Provided, however, that nothing herein contained shall relieve the Contractor of any liability with respect to unsuitable workmanship as specified in Article II, Section 4 hereof.

**Section 4. Assignment of Guarantees.** All guarantees of materials and workmanship running in favor of the Contractor shall be transferred and assigned to the Owner prior to the time the Contractor receives final payment for any Section.

## ARTICLE V - REMEDIES

**Section 1. Completion on Contractor's Default.** If default shall be made by the Contractor or by any subcontractor in performance of any of the terms of this Proposal, Owner, without in any manner limiting its legal and equitable remedies in the circumstances, may serve upon the Contractor and the Surety, if any, a written notice requiring the Contractor to cause such default to be corrected forthwith. Unless within twenty (20) days after the service of such notice upon the Contractor and the Surety, if any, such default shall be corrected or arrangements for the correction thereof satisfactory to the Owner shall be made, the Owner may take over the work on the Project and prosecute the same to completion by Contract or otherwise for the account and at the expense of the Contractor, and the Contractor shall be liable to the Owner for any cost or expense in excess of the Contract price occasioned thereby. In such event the Owner may take possession of and utilize, in completing the Project, any materials, tools, supplies, equipment, appliances, and plant belonging to the Contractor or any of its subcontractors, which may be situated at the site of the Project. The Owner in such contingency may exercise any rights, claims, or demands which the Contractor may have against third persons in connection with this Proposal and for such purpose the Contractor does hereby assign, transfer, and set over unto the Owner all such rights, claims, and demands.

**Section 2. Liquidated Damages.** The time of the Completion of Clearing is of the essence of the Contract. Should the Contractor neglect, refuse or fail to complete the clearing within the time herein agreed upon, after giving effect to extensions of time, if any, herein provided, then, in that event and in view of the difficulty of estimating with exactness damages caused by such delay, the Owner shall have the right to deduct from and retain out of such monies which may be then due, or which may become due and payable to the Contractor the sum of **One Thousand Dollars (\$1,000)** per day for each and every day that such work is delayed in its completion beyond the specified time, as liquidated damages and not as a penalty; if the amount due and to become due from the Owner to the Contractor is insufficient to pay in full any such liquidated damages, the Contractor shall pay to the Owner the amount necessary to effect such payment in full: Provided, however, that the Owner shall promptly notify the Contractor in writing of the manner in which the amount retained, deducted or claimed as liquidated damages was computed.

**Section 3. Cumulative Remedies.** Every right or remedy herein conferred upon or reserved to the Owner shall be cumulative, shall be in addition to every right and remedy now or hereafter existing at law or in equity or by statute and the pursuit of any right or remedy shall not be construed as an election: Provided, however, that the provision of Section 2 of this Article shall be the exclusive measure of damages for failure by the Contractor to complete the clearing within the time herein agreed upon.

## ARTICLE VI - MISCELLANEOUS

### Section 1. Definitions.

- (a) The term "Completion of Clearing" shall mean full performance by the Contractor of the Contractor's obligations under the Contract and all amendments and revisions thereof except the Contractor's obligations in respect of furnishing (1) the "Certificate of Contractor and Indemnity Agreement " and (2) the Final Inventory both referred to in Article III, Section 1 hereof.
- (b) The term "Completion " shall mean full performance by the Contractor of the Contractor's obligations under the Contract and all amendments and revisions thereof relating to any Section of the Project or to the Project.

**Section 2. Compliance with Statutes and Regulations.** The Contractor will comply with all applicable statutes, ordinances, rules, and regulations pertaining to the work. The Contractor acknowledges that it is familiar with the Rural Electrification Act of 1936, as amended, the so-called "Kick-Back" Statute (48 Stat. 948), and regulation issued pursuant thereto, and 18 U.S.C. 286, 287, 1001, as amended, the Contractor understand that the obligations of the parties hereunder are subject to the applicable regulations and orders of governmental agencies having jurisdiction in the premises.

### Section 3. Equal Opportunity Provisions.

- (a) Contractor's Representations.

The Contractor represents that:

It has \_\_\_ does not have \_\_\_, 100 or more employees, and if it has, that it has \_\_\_, has not \_\_\_, furnished the Equal Employment Opportunity—Employer's Information Report EEO-I, Standard Form 100, required of employers with 100 or more employees pursuant to Executive Order 11246 and Title VII of the Civil Rights Act of 1964.

The Contractor agrees that it will obtain, prior to the award of any subcontractor for more than \$10,000 hereunder to a subcontractor with 100 or more employees, a statement, signed by the proposed subcontractor, that the proposed subcontractor has filed a current report on Standard Form 100.

The Contractor agrees that if it has 100 or more employees and has not submitted a report on Standard Form 100 for the current reporting year and that if this Contract will amount to more than \$10,000, the Contractor will file such report, as required by law, and notify, the Owner in writing of such filing prior to the Owner's acceptance of this Proposal.

(b) Equal Opportunity Clause. During the performance of this Contract, the Contractor agrees as follows:

- (1) The Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion or transfer; recruitment or recruitment advertising; lay off or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this Equal Opportunity Clause.
- (2) The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, or national origin.
- (3) The Contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers representative of the Contractor's commitments under this section and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (4) The Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (5) The Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to its books, records and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.
- (6) In the event of the Contractor's noncompliance with the Equal Opportunity Clause of this Contract or with any of the said rules, regulations or orders, this Contract may be cancelled, terminated or suspended in whole or in part and the Contractor may be declared ineligible for further Government contracts or federally-assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in the said Executive Order or by rule, regulation or order of the Secretary of Labor, or as otherwise provided by law
- (7) The Contractor will include this Equal Opportunity Clause in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided however that in the event a Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

(c) Certificate of Nonsegregated Facilities. The Contractor certifies that it does not maintain or provide for its employees any segregated facilities at any of its establishments, and that it does not permit its employees to perform their services at any location, under its control, where segregated facilities are maintained. The Contractor certifies further that it will not maintain or provide for its employees any segregated facilities at any of its establishments, and that it will not permit its employees to perform their services at any location, under its control, where segregated facilities are maintained. The Contractor agrees that a breach of this certification is a violation of the Equal Opportunity Clause in this Contract. As used in this certification, the term "segregated facilities " means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing facilities provided for employees which are segregated by explicit directive or are in fact segregated on the basis of race, color, religion, or national origin, because of habit, local custom, or otherwise. The Contractor agrees that (except where it has obtained identical certifications from proposed subcontractors for specific time periods) it will obtain identical certifications from proposed subcontractors prior to the award of subcontracts exceeding \$1 000 which are not exempt from the provisions of the Equal Opportunity Clause, and that it will retain such certifications in its files.

**Section 4. Franchises and Rights-of-way.** The Contractor will be under no obligation to obtain or assist in obtaining any franchises, authorizations, permits, or approvals required to be obtained by the Owner from Federal, state, county, municipal or other authority; any rights-of-way over private lands; or any agreements between the Owner and third parties with respect to the Project other than permission to clear from landowners.

**Section 5. Non-assignment of Contract.** The Contractor shall not assign the Contract effected by an acceptance of this Proposal or any part thereof or enter into any contract with any person, firm or corporation for the performance of the Contractor's obligations thereunder, or any part thereof, without the approval in writing of the Owner.

**Section 6. Extension to Successors and Assigns.** Each and all of the covenants and agreements contained in the Contract effected by the acceptance of the Proposal shall extend to and be binding upon the successors and assigns of the parties thereto.

\_\_\_\_\_  
Contractor

By: \_\_\_\_\_  
President

\_\_\_\_\_  
Address

\_\_\_\_\_

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
Secretary

This Proposal must be signed with the full name of the Contractor. If the Contractor is a partnership, the Proposal must be signed in the partnership name by a partner. If the Contractor is a corporation, the Proposal must be signed in the corporate name by a duly authorized officer and the corporate seal affixed and attested by the Secretary of the Corporation.



# ACCEPTANCE

The Owner hereby accepts the foregoing Proposal of the Contractor, \_\_\_\_\_ for the following:

Total Distribution Clearing: \$ \_\_\_\_\_

\_\_\_\_\_  
CEO – TCRECC

ATTEST: \_\_\_\_\_  
Secretary

\_\_\_\_\_  
Date

ATTACHMENT 1  
SUPPLEMENTAL CONDITIONS  
AND  
SPECIFIC REQUIREMENTS

**I. SPECIFIC REQUIREMENTS**

1. Right-of-way clearing standards:
  - a. Right-of-Way shall be a minimum of forty (40) feet wide for two and three phase lines and thirty (30) feet wide for single phase lines.
  - b. Effective tree clearance for line reliability is dependent on the type of tree, its growth rate and habit.
  - c. All trees, shrubs, brush, vines, etc. shall be cut “earth-to-sky” and cleaned up that are located under or within minimum clearance outlined above. Debris resulting from the clearing operation shall be chipped and left on the right-of-way, where permissible, and in such a manner as not to obstruct roads, ditches, drains, etc.
  - d. All yard trees to be cut will be signified by a red dot of paint on the trunk. A yard tree is defined as a tree located in a residential lawn that is regularly mowed. These trees shall be cut and cleaned up even if said tree(s) are located further than twenty (20) feet from existing overhead primary lines. No overhang within the 40’ or 30’ specification will be accepted as completed.
  - e. Dwarf trees and shrubbery in a residential lawn will be left alone as long as they are located a minimum of ten (10) feet below the neutral and TCRECC crews can safely work on the facilities.
  - f. Any growth located within a fencerow shall be cut and removed to the height of the fencerow.
  - g. Any and all trees removed or topped in a fencerow with a three inch (3”) or larger diameter stump shall be treated with a dyed chemical.
2. Shaping or rounding-over trees beyond what is described in ANSI (AMERICAN NATIONAL STANDARDS INSTITUTE) A300 to achieve the desired conductor/vegetation clearance shall not be performed.

**II. SUPPLEMENTAL CONDITIONS**

1. The Contractor shall prepare and forward to the Owner a written weekly report outlining work performed the previous week, miles trimmed, and trees removed, problems encountered and resolved, time lost due to inclement weather, issues requiring the Owner's input and/or assistance, etc. Any event upon which the Contractor intends to rely on for an extension of time and/or change order to the Contract shall be clearly and completely described in the first report issued after said event occurs. Failure to notify the Owner of such an event within ten (10) calendar days of its occurrence will negate any possibility of it being used to support a change to the Contract.
2. Contractor agrees that complaints of any nature received through the Cooperative or directly from property owners, agents, or public authorities shall receive immediate attention and that all efforts shall be made for a prompt adjustment. All complaints, and any action taken by the Contractor in connection

with such complaints, shall be reported to the Cooperative in writing.

3. Contractor agrees that its personnel attire and equipment shall be clearly marked with company logo. The Contractor shall maintain its tools and equipment in good working order and with as neat an appearance as possible considering the work being performed.
4. Contractor agrees to install and maintain the necessary guards and protective devices at locations where work is being performed to prevent accidents to the general public or damage to the property and personnel of the Cooperative or the general public.
5. The qualifications and experience of all individuals that will be working within fifteen (15) feet of energized primary facilities shall be submitted to the Owner before they perform any work under this Contract.
6. All trees and brush removed in right-of-way cutting shall be cut flush as possible with ground lines. Logs shall be disposed of as designated on the right-of-way form or as designated in the Easement or Specifications. If upon request, logs may be cut to length, stacked neatly, and left on the right-of-way for the landowner.
7. The Contractor agrees to call the Cooperative immediately on all customer refusals. The Cooperative agrees to resolve these refusals within thirty (30) days of receipt from the Contractor. In the event that the refusal is not resolved within thirty (30) days, the Cooperative agrees to release the Contractor from responsibility for work associated with said refusal. Clearing and cutting in areas where refusals are related to land or weather conditions, such as crop lands or wet conditions, shall remain the responsibility of the Contractor.
8. The Cooperative agrees to provide circuit diagrams, which have been divided or broken into phases, outlining the flow of work. The Contractor agrees to complete all manual work on each phase before advancing to the next phase. It is agreed that machine work can advance once all machine work in a phase is completed.
10. The Contractor agrees to cut all circuitry, including disconnected lines and overhead guy poles, unless otherwise agreed to by the Cooperative.
11. Trimming or clearing associated with secondaries or services beyond the above stated distances is not included.
12. It is understood by and between the parties that the electric circuits of the Cooperative are to continue in normal operation during this work, and that Contractor is to provide and use all protective equipment necessary for the protection of Contractor's employees and to guard against interfering with the normal operation of said circuits.
13. The Contractor agrees to report all visually identifiable danger trees, which within reasonable judgement, threaten the operation of the Cooperative's circuitry and which are located outside of the 40' specification to the Cooperative's right-of-way foreman. A danger tree is defined as any tree that is off the right-of-way that, due to decay, leaning toward the line, or is exhibiting other abnormal characteristics, could fall and come into contact with supply lines.

**TAYLOR COUNTY RECC**  
**PO BOX 100**  
**CAMPBELLSVILLE, KY 42719**

**1-800-931-4551**

**RIGHT OF WAY MAINTENANCE**  
**2023**

## **I. IDENTIFY THE RIGHT-OF-WAY CLEARING CYCLE**

- A. Trimming and clearing
  - 1. Five-year rotation – All Circuits primary line – circuits bid each year
  - 2. Contractor crews trim circuits – work orders and service tickets for hot spot and new service
  - 3. Notify customers by Website, Facebook, Radio and door hangers
- B. Width of Right-of-Ways
  - 1. 30' right-of-way clearance for single phase and 40' for three-phase lines.
- C. Right-of-Way Spraying/Herbicide Application
  - 1. Fiver-year rotation
  - 2. Notify consumers by Kentucky Living Magazine
  - 3. Contact consumers before spraying

## **II. IDENTIFY THE RELIABILITY CRITERIA AND RELIABILITY REPORTS USED TO DEVELOP THE VEGETATION MANAGEMENT PLAN AND THOSE REGULARLY REVIEWED AS PART OF THE MONITORING OF PLAN EFFECTIVENESS**

- A. Review outage reports and related statistics on a timely basis to determine causes
- B. Meter Readers, Line Inspectors, Servicemen or any field employee is to document and report any area that needs attention

## **III. EXPLAIN HOW A UTILITY DETERMINES WHEN TO PERFORM MAINTENANCE**

- A. Maintenance is performed on a yearly basis
- B. Trimming/Clearing Right-of-Ways and Herbicide Application/Spraying are part of each year's budget

**IV. EXPLAIN HOW THE EFFECTIVENESS OF THE PLAN IS EVALUATED**

- A. Trimming/Clearing and Herbicide Application/Spraying is to be monitored by Taylor County RECC personnel making sure certain areas are completed and the work done properly
- B. Outage reports are to be evaluated
- C. Maintain system maps, color coded, showing the areas that are trimmed/sprayed on an annual basis

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 2**

**RESPONSIBLE PARTY:                 John Wolfram**

**Request 2.** Refer to the Williams Direct Testimony, page 4. Explain whether Taylor RECC annualized the pass-through rate increase approved in 2021. If so, state the location of this adjustment. If not, explain why not.

**Response 2.** Taylor RECC did not propose an adjustment to the revenue requirement to annualize the pass-through increase approved in 2021 but did incorporate the annualized effect of the pass-through increase when determining proposed rates.

Exhibit JW-2 of Wolfram Direct Testimony does not include an adjustment for the pass-through. This is because the pass-through does not have a net impact on the revenue deficiency. The increase in purchased power expense from EKPC is directly offset by the increase in retail revenues approved in the pass-through case, with no net effect on margins, so no adjustment to the revenue requirement is needed.

Taylor RECC did annualize the pass-through increase approved in 2021 in the determination of proposed rates in Exhibit JW-9 of Wolfram Direct Testimony. Here the rate revenue was first presented as test year actuals (see Exhibit JW-9, page 1, column 4), then adjusted to annualize the effect of the pass-through increase (Exhibit JW-9, page 1, column 5), then compared to proposed rates (Exhibit JW-9, page 1, column 6). Thus, the pass through increase approved in 2021 is taken into account on an annualized basis in the determination of the rate revisions proposed in this case.

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 3**

**RESPONSIBLE PARTY: Patsy Walters**

**Request 3.** Refer to the Williams Direct Testimony, pages 5–6. Provide the 2020 contract that was executed by Taylor RECC and Local Union No. 89, General Drivers, Warehousemen and Helpers, Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America (Teamsters). Also provide the contract that was in place prior to 2020 with the Teamsters. Include in the prior contract any red line changes with the 2020 contract.

**Response 3.** Please also refer to the response to Commission Staff's First Request 24 for the 2020 contract that was executed by Taylor RECC and Local Union No. 89, General Drivers, Warehousemen and Helpers, Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America (Teamsters).

a) Please see attached 2017-2020 contract that was executed by Taylor RECC and Local Union No. 89, General Drivers, Warehousemen and Helpers, Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America (Teamsters) along with b) prior contract red line changes with the 2020 contract.



AGREEMENT

BETWEEN

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

AND

LOCAL UNION NO. 89  
GENERAL DRIVERS, WAREHOUSEMEN AND HELPERS  
AFFILIATED WITH  
INTERNATIONAL BROTHERHOOD OF  
TEAMSTERS, CHAUFFEURS, WAREHOUSEMEN AND HELPERS OF AMERICA

(Office Clerical)

Effective December 1, 2017 through November 30, 2020

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## ARTICLE I

This Agreement is made and entered into this 1st day of December, 2017, by and between Taylor County Rural Electric Cooperative Corporation, hereinafter referred to as the Cooperative, and Local Union No. 89, General Drivers, Warehousemen and Helpers, affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America, hereinafter called the Union.

## ARTICLE II

### PREAMBLE

#### Statement of Principles and Union Responsibilities

The Union recognizes its responsibilities as the exclusive bargaining agent for the employees covered by this Agreement, and realizes that in order to provide maximum opportunities for continuing employment, good working conditions and good wages, the Cooperative must be in a strong marketing position, which means that it must produce quality services and products and be able to sell them at the lowest possible costs and otherwise be able to operate its business efficiently, economically and competitively. The Union therefore agrees that it will support the Cooperative's efforts to assure a fair day's work by the employees for a fair day's pay. The Union will support the Cooperative in its efforts to improve services, preserve equipment, prevent accidents and strengthen good will between the Cooperative and its employees, as well as with its suppliers and customers. The Union further recognizes that the Cooperative has certain definite and stringent obligations and responsibilities to its customers, suppliers, Public Service Commission and Rural Utilities Service ("RUS") and the Union agrees that it will fully cooperate with the Cooperative in the performance and discharge of these obligations and responsibilities.

## ARTICLE III

### Recognition

The Cooperative recognizes the Union as the exclusive bargaining representative for all office clerical employees employed at its Campbellsville, Kentucky, location, including the office janitor, but excluding all professional employees, guards, and supervisors as defined in the Act and all other employees. It is the intention of the parties hereto that the bargaining unit covered by this Agreement shall be as established by the National Labor Relations Board in its "Certification of Representative" dated November 14, 1978, in Case No. 9-RC-12614, and this Article is included herein solely for the purpose of discharging the Cooperative's obligation under the law to recognize the Union.

In the event the Cooperative is sold to a private investor, notice of such sale will be given to the Union not later than the day of the closing of such sale.

## ARTICLE IV

### Management Prerogatives

The operation, control and management of the Cooperative's facilities and operations, and all business and activities of the Cooperative in connection therewith which are covered or affected by this Agreement, and the supervision and direction of the working forces at such facilities, operations and business are and shall continue to be solely and exclusively the functions and prerogatives of the management of the Cooperative.

All of the rights, functions and prerogatives of management which the Cooperative had prior to entering into this Agreement with the Union are reserved and retained exclusively to the Cooperative, unless changed or modified by one or more explicit provisions of this Agreement. Specifically but without limiting or affecting the generality of the foregoing, it is distinctly

understood and agreed that the Cooperative has the sole right to: Determine the nature and extent of the business to be carried on by the Cooperative; determine the suppliers and customers with whom it will deal, and the prices at which and terms upon which its materials, equipment and supplies will be purchased, leased or otherwise acquired and its services and products will be sold; determine the size and composition of the working force covered by this Agreement, and assignment of work, and policies affecting the hiring of new employees, layoff, discipline and discharge of employees for cause; and determine the qualifications of employees, including the right to terminate the services of employees without limitation during their probationary period; establish and enforce quality, production, construction, and service standards for its employees, services and products; establish new departments; discontinue existing departments; introduce new and improved equipment, facilities and service methods; change, combine, establish or discontinue jobs or operations; determine when and if vacancies in the working force shall be filled; determine the means and methods by which production and services will be made; determine the hours of operation, discontinue temporarily or permanently, in whole or in part, any operations of the business of the Cooperative covered or affected by this Agreement.

The Cooperative shall also have the right from time to time to make and enforce such reasonable rules, procedures and regulations applicable to employees covered by this Agreement for the purpose of maintaining order, safety, effective operations and control; to enforce, change, abolish or modify such existing rules, procedures and regulations applicable to employees covered by this Agreement, as it may from time to time deem necessary or advisable, after advance notice thereof to the Union and employees, which shall be subject to the grievance and arbitration procedure of this Agreement. The Cooperative shall also have the right to require compliance with such rules, procedures and regulations by employees until an Arbitrator sets

aside the rule, procedure or regulation as a result of the grievance and arbitration procedure or the parties mutually agree to set aside the rule, regulation or procedure without arbitration.

## ARTICLE V

### Subcontracting

It is understood by the Cooperative and the Union that for the Cooperative to satisfy the demands of its customers and to successfully operate the business, contracting and/or subcontracting of work is necessary from time to time. It is therefore agreed by the Union that the Cooperative may, within its exclusive discretion, engage contractors for all construction, manufacturing, service and operations functions, and any and all other functions which it, in its exclusive discretion, deems necessary and desirable. The Cooperative will not subcontract work under this provision that would cause the layoff of employees.

## ARTICLE VI

### Supervisory and Other Excluded Personnel

Notwithstanding any of the provisions of this Agreement, there shall be no limitation or restriction upon the nature, extent and kind of work which Supervisory and Management personnel may perform, nor shall there be any limitation or restriction as to the times or occasions on which Supervisory and Management personnel may perform such work. The Cooperative will not utilize this Article in such a way as to displace any employee covered by this Agreement.

## ARTICLE VII

### Discipline and Discharge

#### SECTION 1.

The Cooperative shall have the right to discharge employees during their probationary period without cause and without recourse by the Union or by such probationary employee to the grievance procedure of this Agreement.

#### SECTION 2.

The Cooperative shall have the right to discipline or discharge employees for “just cause”. While it is the policy of the Cooperative to warn employees for minor infractions before taking disciplinary action or discharging them, it is distinctly understood and agreed that certain offenses, such as, but not by any means limited to the following, shall be considered “just cause” and cause for immediate discharge, without warning: Dishonesty; insubordination; fighting while on the Cooperative’s premises or on duty; smoking in fuel pump areas; failure or refusal to wear or utilize any safety equipment provided and required by the Cooperative or to follow any safety procedure prescribed by the Cooperative; horseplay of such a nature as to be capable of causing personal injury or property damage; drinking alcoholic beverages or being under the influence of alcoholic beverages while on the Cooperative’s premises or on duty; being in possession of or using or being under the influence of narcotics (unless prescribed by the employee’s physician and the employee is following the physician’s directions on dosages, etc.), marijuana or hallucinatory drugs; proven falsification of the Cooperative’s records or reports; willful damage to tools, equipment or other Cooperative property; failure to immediately report involvement in an accident while on duty or on the Cooperative’s premises; or participation in any activity prohibited by the Article of this Agreement entitled “No Strike No Lockout”.



### SECTION 3.

It is understood and agreed that employees have a responsibility to be regular and punctual in their work attendance and that habitual or repeated tardiness or absenteeism or failure to report to work promptly, and other minor offenses will be cause for disciplinary action, including discharge. The procedure will be as follows: (1) first offense: verbal warning; (2) second offense: written warning; (3) third offense: three (3) day suspension; and (4) fourth offense: subject to discharge.

It is expressly agreed (a) that the Cooperative, in its discretion, may decide not to discharge an employee for the fourth (4th) offense, and (b) that the Cooperative's failure in any case or cases to strictly enforce the above procedure, shall not be a precedent and shall not constitute a waiver of the Cooperative's right to enforce such procedure in any other case.

### SECTION 4.

It is agreed that in the event an employee is given any disciplinary action, including a warning notice, a copy of the warning notice will be given to the employee, one (1) copy to the Union and one (1) copy will be retained in the employee's personnel file. A warning notice or notices for any cause may constitute a basis for discharge for any subsequent infraction and it is understood and recognized by the parties hereto that the infractions specified in Section 2 of this Article shall be cause for immediate discharge without warning. It is further understood and recognized that in any event it shall be cause for discharge if an employee is given four (4) warning notices for any cause or combination of causes within a "rolling" twelve (12) month period. Disciplinary warnings outside this "rolling" twelve (12) month period will not be used for disciplinary purposes. All disciplinary warnings and discharges shall be subject to the grievance procedure.

## ARTICLE VIII

### Union Security and Checkoff

#### SECTION 1. Union Security.

It is recognized by the parties that the Commonwealth of Kentucky law prohibits union membership as a condition of employment. The Cooperative and the Union agree, in the event future legislation during the term of this Agreement provides for permitting a Union Shop in the Commonwealth of Kentucky, to negotiate with respect to inclusion of some form of a Union Security provision.

#### SECTION 2. Checkoff.

The Cooperative agrees to deduct each month, from the paychecks of all employees who are covered by this Agreement, all periodic dues and initiation fees owing to the Union by the employees, provided, however, that such employees shall have signed and submitted a written authorization for such action on the part of the Cooperative; such written authorization shall conform to and be in accordance with all applicable Federal and State laws.

All monies deducted by the Cooperative shall be forwarded to the Secretary-Treasurer of the Union.

It is understood and agreed that any monies collected by the Cooperative for the Union will be taken out of the paycheck for the first pay period of the month and remitted to the Union before the 30th day of the same month.

The Cooperative will recognize authorizations for deductions from wages, if in compliance with State and Federal law, to be transmitted to the Union. No such authorization shall be recognized if in violation of State or Federal law. No deduction shall be made which is

prohibited by applicable law. This provision is subject to whatever shop rule is promulgated by the Cooperative with respect to garnishments or other wage deductions.

SECTION 3.

In consideration of the adoption by the Cooperative of the Checkoff provisions, the Union agrees to indemnify and hold the Cooperative harmless from and against any and all liability or loss as a result of any action brought by any employee or employees on account of claimed illegal payments, suspension or discharge under the provisions of Article VIII of this Agreement, above described, including reasonable attorneys' fees and court costs.

SECTION 4.

If for any reason an employee does not work during the first pay period of any month in which the checkoff is made, the Cooperative shall make deductions for the above purpose from such employee's wages out of the next succeeding pay period in which he works.

ARTICLE IX

No Strike-No Lockout

The Union agrees that during the term of this Agreement neither the Union, its officers, agents or members shall authorize, instigate, aid, condone or engage in any work stoppage, strike of any kind or description, including so-called sympathy strikes, or otherwise interrupt, impede or restrict services of the Cooperative or engage in any activity which would tend to cause an interruption or delay in the accomplishment of the work and business of the Cooperative.

The Union further agrees that during the term of this Agreement the Union, its officers, agents or members will not honor or recognize any picket line or picketing in any form, including recognition of picket lines or picketing out of so-called sympathy, by any union at the Cooperative, or any facility or operation of the Cooperative, regardless of where it is located.

Any employee who engages in any conduct prohibited by this Article, or who fails or refuses to comply with any provision of this Article, shall be subject to appropriate discipline, including discharge, without warning, by the Cooperative. In the event an employee is discharged for violation of the provisions of this Article, he may resort to the grievance and arbitration procedures set forth herein. The arbitrator shall, however, be limited to determining the single issue of whether or not the employee did, in fact, participate in or promote such action and the employee(s) affected will have the burden of conclusively showing his (their) non-participation in and not having promoted such actions. Further, the Cooperative shall be under no obligation to bargain with the Union concerning employees who are on strike or concerning the subject of any strike so long as the strike continues.

Neither the violation of any provision of this Agreement nor the commission of any act constituting an unfair labor practice or otherwise made unlawful by any federal, state or local law shall excuse the Union, its officers, agents or members from their obligations in the provisions of this Article.

The provisions of this Article shall not be appealable to the grievance procedure either for the purpose of assessing damages or securing a specific performance, such matters of law being determinable and enforceable only in the courts.

The Cooperative shall not lock out members of the Union during the term of this Agreement.

## ARTICLE X

### Probationary Employees

All new or rehired employees shall be placed on probation and shall be classified as temporary help during the first one hundred twenty (120) work days of their employment with

the Cooperative. During such one hundred twenty (120) work day probationary period the Cooperative may discharge or otherwise discipline, lay off, transfer or assign such employees with or without cause, and such actions shall not be subject to the grievance procedure.

Probationary employees who complete their probationary period will be classed as regular employees and their date of hire shall be from the first day of hiring.

## ARTICLE XI

### Rates for New Job Classifications

Recognizing that during the term of this Agreement the Cooperative may install new equipment or change work methods resulting in the creation of new job classifications, the Cooperative shall establish rates for such new classifications in line with the Cooperative's wage scale for like work and notify the Union's representative in writing. If after ten (10) days neither party questions the rate established for the new classification, it shall become the established rate for the job; otherwise, the establishment of such rate shall be a matter for negotiation. If the parties negotiate and are unable to reach an agreement, the rate as established by the Cooperative shall stand until this Agreement expires if less than twelve (12) months until this Agreement expires and then shall be subject for renegotiation. If more than twelve (12) months from the expiration of this Agreement, then the dispute shall be subject to the Grievance-Arbitration Procedure set out elsewhere in this Agreement.

## ARTICLE XII

### Hours of Work and Overtime

#### SECTION 1.

An employee's regular work week shall be forty (40) hours and shall start at the beginning of his shift on Monday, subject to change by the Cooperative when requirements

dictate, but shall not be less than eight (8) hours, excluding a one (1) hour lunch break. In addition, employees shall receive two (2) ten (10) minute breaks during a full eight (8) hour shift.

The work week shall begin at 12:01 a.m. Sunday and end at Midnight the following Saturday.

#### SECTION 2.

When overtime is required, the employees in the classification or who are assigned on the job where the overtime exists shall be required to work the overtime assigned.

#### SECTION 3.

Overtime at the rate of time and one-half (1-1/2) shall be paid for all hours actually worked in excess of forty (40) hours in any one work week. Time off for sick leave, actual hours served on Jury Duty under Article XVIII, and Holidays as set forth in Article XX, only shall be considered hours worked (8 hours per day) for purposes of this provision. Overtime under this Section shall be computed on a weekly basis.

#### SECTION 4.

No premium or overtime pay set out in this Agreement shall be pyramided.

#### SECTION 5.

An employee required, on a temporary basis, to report to a work place other than his regularly required work place, will not be required to travel on his own time for a period longer than the travel time to his regular reporting work place.

## ARTICLE XIII

### Reporting and Call-Out Pay

#### SECTION 1.

When an employee reports for work at his regular starting time on a scheduled work day, he will be guaranteed eight (8) hours straight time pay at his regular hourly rate of pay, provided, however, that this provision shall not apply in case of strikes or other work stoppages, disciplinary suspension of an employee, acts of God or any other cause beyond the Cooperative's control.

#### SECTION 2.

When an employee has completed his regular shift and left the Cooperative's premises, but is called in to work more than two (2) hours prior to the beginning of his next regularly scheduled shift, he will be guaranteed three (3) hours work at his regular straight-time hourly rate of pay. This guarantee shall only apply once each work day (24-hour period). Other hours actually worked on additional "call-outs" will be compensated at the employee's regular straight-time hourly rate.

No employee shall be required to take time off to avoid the payment of overtime.

## ARTICLE XIV

### Grievance Procedure

#### SECTION 1.

A grievance as referred to in this Agreement is a dispute arising from the interpretation or application of one or more specific provisions of this Agreement. Grievances shall be processed in accordance with the procedures set forth below.

STEP 1. The aggrieved employee shall present his grievance to his Supervisor within three (3) days after the cause of such grievance becomes known or could reasonably be expected to have been known. If he has been prevented from presenting the grievance within this time limit because of an excused absence, the days of excused absence shall be excluded in computing the time limit. The aggrieved employee may be accompanied by his Union Steward.

STEP 2. If the grievance is not settled in Step 1, it may be appealed by presenting the grievance in writing within five (5) days to the Superintendent, who shall meet with the aggrieved employee. The aggrieved employee may be accompanied by his Union Steward.

STEP 3. If the grievance is not settled in Step 2, it may be appealed by the Union within ten (10) days to the Manager (or the person acting in his capacity in the event of his absence) who shall arrange to meet with the Union's Assistant to the President and the aggrieved employee and his Union Steward.

STEP 4. If the grievance is not satisfactorily settled in Step 3 and if the grievance is otherwise arbitrable under this Agreement, it may be referred to arbitration in strict accordance with the provisions of this Agreement pertaining to arbitration, provided that if the Union fails to notify the Cooperative in writing by Registered Mail within ten (10) days after the Cooperative gives its answer in writing to a grievance at Step 3 of the grievance procedure of the Union's desire to arbitrate the grievance, then the Union shall be conclusively presumed to have accepted the Cooperative's answer and said grievance shall not thereafter be arbitrable.

## SECTION 2.

The grievance procedure is subject to the following rules and conditions:

(a) A settlement satisfactory to the Union at any step in the grievance procedure shall be binding on it and the employee or employees making the complaint.



(b) Saturdays, Sundays and holidays are excluded in computing the time limits specified in this Article.

(c) All meetings conducted pursuant to the provisions of Step 1, Step 2, Step 3 and Step 4 of this Article, unless otherwise mutually agreed, shall be conducted at times when the aggrieved employee and others, including the Steward, are not regularly scheduled to work. Neither party shall have more than a total of three (3) persons present, including the aggrieved employee, except, by mutual consent, the parties may agree to a greater number.

(d) Employees will not leave their work to investigate, present or discuss grievances without prior permission from their supervisor.

(e) This grievance procedure constitutes the sole and exclusive means of resolving controversies. Pending the raising, processing and/or settlement of a grievance, all employees will continue to work in a normal manner, and there shall be no slowdown, stoppage or other interference with work or plant operation as discussed and set forth elsewhere in this Agreement.

(f) Infrequently, due to the nature of the subject matter, the Cooperative or the Union may request that early steps of the grievance procedure be waived. In such cases certain steps of the grievance procedure may be waived provided there is mutual agreement by the Cooperative and the Union to do so.

(g) Any time the Cooperative offers a settlement with regard to any grievance, there will be a Union Official present. "Union Official" shall mean the employee's Steward or the Union's Assistant to the President. A settlement reached with the Steward will not set a precedent, unless the Union's Assistant to the President is aware of the settlement.

(h) Any grievance of any kind which has been presented under the grievance procedure set forth herein which is not appealed to the next step within the applicable time specified above and any grievance which has not been presented under the grievance procedure set forth herein within the time period for presentation of grievances shall be considered settled and shall not be subject to further discussion or appeal.

### SECTION 3.

The Cooperative shall not be required or obligated under the terms of this Agreement or otherwise to submit to arbitration any claim or cause of action which it may have or assert on account of any alleged violation of this Agreement by the Union or any employee or employees covered by this Agreement. The Cooperative shall have the right to sue at law or in equity in any court of competent jurisdiction, Federal or State, to enforce this Agreement and to recover for any breach or violation thereof.

### SECTION 4.

No grievance shall be arbitrable unless it involves an allegation of the type set out in Section 1, which allegation shall be designated in writing by the Union to the Cooperative no later than the time such grievance is appealed to Step 2 of the grievance procedure set forth herein.

No grievance may be filed or considered which is based in whole or in part on an occurrence happening prior to or after the term of this Agreement.

### SECTION 5.

The provisions of this Agreement covering grievance procedure and arbitration are completely unrelated to and independent of the provisions of the Article of this Agreement entitled "No Strike-No Lockout" clause. In the event the Cooperative claims that a grievance

filed hereunder is not arbitrable, whether or not such claim be ultimately sustained, such claim shall not in any way affect or excuse the Union or any employee or employees covered by this Agreement from the provisions of the Article entitled "No Strike-No Lockout" and their respective obligations and duties thereunder.

#### SECTION 6.

In the event any grievance which is otherwise arbitrable under the terms of this Agreement shall be arbitrated, selection of an arbitrator shall first be attempted by the Union and the Cooperative attempting to agree on an arbitrator, and, if they cannot agree upon a selection, the Federal Mediation and Conciliation Service shall be asked to furnish a panel consisting of at least seven (7) names of arbitrators. The Union and the Cooperative shall select a single arbitrator from the panel by alternately striking a name until such time as only one (1) name remains. The Cooperative and the Union will alternate in striking the first name from the list. The Cooperative will strike the first name in the first arbitration case and the Union will strike the first name in the second arbitration case, etc.

#### SECTION 7.

No more than one grievance shall be submitted to any one arbitrator unless the Cooperative and the Union agree otherwise in writing. The Arbitrators selected shall have power to receive relevant testimony from the parties to the dispute and hear such witnesses as they may desire to present. The parties may, if they so desire, be represented by counsel in all proceedings held before the Arbitrator. The Cooperative shall bear the costs of preparing and presenting its case to the Arbitrator and the Union shall bear the costs of preparing and presenting its case to the Arbitrator. All other expenses of arbitration, such as, but not limited to the Arbitrator's fee,

and the hiring of a space in which the arbitration proceedings are held, shall be divided equally between the Cooperative and the Union.

SECTION 8.

The function of the Arbitrator shall be of a judicial, rather than a legislative, nature. The Arbitrator shall not have authority to add to, ignore or modify any of the terms or provisions of this Agreement. The Arbitrator shall not substitute his judgment for the Cooperative's judgment and where matters of judgment are involved he shall be limited to deciding whether or not the Cooperative acted arbitrarily, capriciously or in bad faith. The Arbitrator shall not decide issues which are not directly involved in the case submitted to him. In any discharge or disciplinary suspension case where the Arbitrator decides that the aggrieved employee should be awarded any back pay, the Cooperative shall be entitled to full credit on such awards for the employee's gross interim earnings, unemployment compensation benefits, worker's compensation benefits received or receivable and any other compensation he receives from any form of employment during the period he was not working for the Cooperative. Subject to the foregoing qualifications and limitations, the Arbitrator's award shall be final and binding upon the Cooperative, the Union and the aggrieved employee or employees.

SECTION 9.

Only the Union shall have the right to prosecute grievances under this Agreement and only the Union shall have the right to take to arbitration any grievance which is otherwise arbitrable under this Agreement. If the Union fails, refuses or declines to prosecute a grievance on behalf of an employee, or on behalf of a group of employees hereunder, such employee or employees who filed such grievance or on whose behalf it has been filed shall be conclusively

bound thereby and both the Union and the aggrieved employee or employees shall thereafter be prohibited from reviving or further prosecuting said grievance.

## ARTICLE XV

### Access to Facilities and Properties of the Cooperative

An authorized officer or agent of the Union, the name of whom shall be furnished to the Cooperative in writing, shall have access to the Cooperative's establishment during working hours for the purpose of investigating grievances and for any other legitimate purpose in connection with the administration of this Agreement, provided he notifies the Manager of the Cooperative beforehand. The Union hereby agrees that its agents and representatives will not cause any interruption of the Cooperative's working schedule or interfere with the work of employees or otherwise abuse these visitation privileges when on its premises. In the event of a change of agents, the Cooperative will be immediately notified in writing.

## ARTICLE XVI

### Seniority

#### SECTION 1.

Seniority of employees covered by this Agreement shall be determined by the Cooperative on the basis of length of continuous service with the Cooperative from the last date of hire.

#### SECTION 2.

An employee's seniority, qualifications, ability, skill and adaptability to perform the work involved, as determined by the Cooperative, shall apply in the case of layoff, recall from layoff, and promotions. It is agreed that in the case of layoff no employee, regardless of his seniority, may displace any other employee unless he is able, within two (2) weeks, to satisfactorily

perform the work of the employee being displaced, except this two (2) week period will not apply in the case of new and different kinds of equipment. In the event of layoff, the least senior, least qualified employee in the unit will be laid off. If the job opening created is to be filled and the layoff was created by elimination of a job of a more senior, qualified employee, then that employee will fill the job of the employee laid off. If the employee is not able to satisfactorily perform the work of the employee being displaced within the two (2) week period, then that employee will be laid off. If more than one (1) job opening is created and they are to be filled, then the same procedure applies with the most senior, qualified employee having first selection, the second most senior, qualified employee having second selection, etc. An employee who displaces another employee pursuant to the provisions of this Section shall be paid at the hourly rate of pay for that job classification. When the working force is being increased after a layoff the Cooperative will apply the same standards as it originally applied for layoff when employees are being recalled.

### SECTION 3.

In the case of layoff, all probationary, seasonal, part-time and casual employees shall be laid off before any employees who have established seniority are affected.

### SECTION 4.

The Cooperative will give employees one (1) week of notice prior to layoff.

### SECTION 5.

Seniority, qualifications, ability, skill and adaptability to perform the work involved, as determined by the Cooperative shall be the controlling factors in promotion of employees, and where in the Cooperative's judgment, these factors are relatively equal between two (2) or more employees, seniority will control.

SECTION 6.

All job vacancies in jobs which the Cooperative decides to fill will be posted for bid at least three (3) full working days. Until the Cooperative has selected an employee to permanently fill such job vacancy the vacant job may be filled in any manner the Cooperative sees fit. The Cooperative will take final action with respect to all job openings within two (2) weeks after the posting is taken down. Employees shall be permitted to bid only on jobs which are higher than the job classification which they are in at the time and a successful job bidder shall not bid again for any posted job for six (6) months. If no employee in the unit who bids on the job is selected using the criteria set out in this Section, then the Cooperative may hire a new employee from outside the work force.

An employee who bids on and is awarded a job and who, within ten (10) working days, voluntarily decides they do not desire to stay in that job shall be disqualified from bidding on another job for twelve (12) months.

SECTION 7.

An employee shall lose his seniority and his status as an employee shall cease for any of the following reasons:

- (a) If an employee quits or is discharged.
- (b) If an employee is in layoff status for more than one (1) year.
- (c) If an employee, after having been laid off, fails to report for work within three (3) working days when notified by the Cooperative by certified mail or telegram sent to the employee's last address appearing on the Cooperative's records.
- (d) If an employee is absent from work for two (2) days without reporting to his supervisor.

- (e) If an employee is retired.

SECTION 8.

Seasonal, temporary, part-time and casual employees are excluded from the bargaining unit covered by this Agreement, and are not entitled to any of the benefits and privileges provided for in this Agreement. The Cooperative will give the Union notice when such employees are hired, but shall be under no further obligation with respect to the Union for these employees.

SECTION 9.

If, and when, employees in the bargaining unit covered by this Agreement are promoted or transferred to jobs outside the bargaining unit they will retain and accumulate seniority for a period of twelve (12) months, during which period such employees will have the right to return to a job in the bargaining unit, provided they have the seniority therefor. At the end of said twelve (12) month period, if the employee remains in the job outside of the bargaining unit he will lose all seniority rights under this Agreement.

SECTION 10.

The seniority list shall be made up by the Cooperative within thirty (30) days after the date of this Agreement. A copy shall be furnished to the Assistant Business Agent or his representative and a copy posted on the Bulletin Board. This list shall be open for correction for a period of thirty (30) days thereafter and if an employee does not make a protest in writing to the Cooperative, with a copy to the Union within such thirty (30) day period after posting of such list, his seniority shall be as shown on the list. The seniority list shall be brought up-to-date on November 1 of each year thereafter.



SECTION 11.

In the event an employee becomes physically disabled from a work-related injury and can no longer perform the work in his classification (certified as such by his attending physician, and subject to confirmation by a physician selected by the Cooperative) he may request a transfer, if an opening exists at that time, to a lower classification of work, provided he is at that time able to satisfactorily perform the work of the lower classification to which he transfers. This provision shall only apply to employees with five (5) or more years of service with the Cooperative and only one (1) such transfer may be made.

In the event an employee is injured on the job and is eligible for workers compensation benefits, such employee must return to work and perform "light duty" as determined by the Cooperative, in accordance with work restrictions placed on such employee by the attending physician.

SECTION 12.

The following departments, I, II, III and IV, shall be utilized for the purpose of determining promotions, with Department I being the highest:

- I Accounting Department
- II Work Order Department
- III Customer Services Department
- IV Office Custodian

For purposes of bidding on jobs and promotion, the following will be used when jobs are open in the following departments:

Department III--Department IV employees

Department II--Departments III and IV employees

Department I--Departments II, III and IV employees

SECTION 13.

In the event a job vacancy is posted in accordance with Section 6 of this Article and no employees bid on the job and the Cooperative decides not to fill the vacancy by hiring a new employee from outside the work force, then the Cooperative may assign employees to the position on a permanent basis, so long as the employees so assigned are not required to make a geographic move of their residences.

ARTICLE XVII

Leave Program

SECTION 1.

(a) "Leave", as the term is used in this Agreement, shall mean time off taken by an employee who has accumulated leave time for purposes of illness or maternity condition, and shall be used only for such purposes.

Each employee covered by this Agreement shall be entitled to receive one (1) day of leave for each full month of employment. Only leave actually earned prior to the date utilized may be compensable. Leave will not be earned and no entitlement shall be granted for periods of time an employee is not actually working, including time on leave. An employee may accumulate an unlimited amount of leave time. Pay shall only be provided for actual illness and only as set forth in this Agreement.

Medical leave shall be made available to employees following one (1) full year of employment and such leave will be in accordance with the provisions of and regulations issued in accordance with the Family and Medical Leave Act of 1993. Following exhaustion of all accumulated leave time, an employee on Family and Medical Leave will be required to use fifty

percent (50%) of vacation entitlement (not including the one (1) week carry over) during such leave. Such vacation will be used beginning on the first day of leave under the Family and Medical Leave Act of 1993 and shall continue until fifty percent (50%) of such vacation entitlement has been paid.

(b) Gifting of sick days.

An employee with accumulated sick days may gift five (5) such days per calendar year to another employee. Sick days may be gifted only in a single 5 full day increment. The full days contributed will be subtracted from the gifting employee's sick leave account at their regular hourly rate. No fractions of a day will be saved or recorded. No employee shall be entitled to more than 26 weeks of gifted leave.

The gifted sick days will be paid either at the regular hourly rate of the employee gifting the days, or the employee who receives the gifted days, whichever is less.

To be eligible to receive gifted sick days, the employee receiving the gifted sick days must qualify for FMLA Leave under the law, must have exhausted all of their own accumulated sick days and vacation days, and any other accumulated paid days, and must have exhausted an additional two (2) week waiting period.

SECTION 2.

(a) Illness of Employee. Pay will be provided to an employee who has accumulated leave for leave due to illness. In order to be entitled to pay for leave due to illness, an employee may be required, as a condition of such payment, to submit, for each day of absence, a written statement signed by his attending physician attesting to the illness of the employee and which shows his recommendation that the employee absent himself from work because of such illness. In addition, an employee must notify his immediate supervisor before his shift begins of the

necessity for absence due to such illness, except in rare instances when the employee is completely physically unable to give the required notice. An employee who has been absent from work for a maximum of fifteen (15) days because of illness or other disability, must notify and advise his Superintendent regarding the anticipated duration of his absence.

(b) Illness of Employee's Spouse or Children. As of January 1 of each year of this Agreement, employees will be permitted to take up to forty (40) hours of their then accumulated sick leave per year for illness of the employee's spouse, children or minor step-children living in the employee's home. The employee must present to the Cooperative a Physician's Statement certifying the illness of the employee's spouse, child or step-child living in the employee's home.

### SECTION 3.

Funerals. An employee who has completed his probationary period will be permitted leave of absence with pay at his regular rate for regularly scheduled work hours lost to a maximum of three (3) regularly scheduled work days lost (to a maximum of eight (8) hours per day) in case of death in his immediate family (i.e., legal spouse, mother, father, son, daughter and step-children) provided such days fall on the employee's regularly scheduled work days and are taken during the period between the day of death and the day after the funeral or memorial service in lieu of funeral, and provided further that the employee is prepared to offer valid proof of death and relationship upon request. Under the same conditions, an employee will be permitted to take up to three (3) regularly scheduled work days for the employee's step-parents, mother-in-law, father-in-law, son-in-law and daughter-in-law, such days to be deducted from the employee's sick leave account. In addition, and subject to the same conditions, an employee will be permitted leave of absence with pay at his regular rate for regularly scheduled work hours lost for a maximum of one (1) regularly scheduled work day lost (to a maximum of eight (8) hours)

in case of death of his sister, brother, grandchildren or grandparents. An employee may take an additional two (2) regularly scheduled work days off in the case of death of his sister, brother, grandchildren or grandparents, said days to be deducted from the employee's sick leave account. An employee may, under the same conditions as set forth above, take up to two (2) regularly scheduled work days off in the case of the death of the employee's brother-in-law and sister-in-law, said days to be deducted from the employee's sick leave account.

Only in the case of the death of one of the relatives set forth above whose funeral is more than 200 miles from the employee's regularly required work place will an employee be permitted to take such days off between the day of death and the day after the funeral.

#### SECTION 4.

Any employee found to have falsified the reasons for leave or who has abused the leave provision by falsification or misrepresentation shall thereupon be subject to disciplinary action, including discharge. In addition, such employee will restore to the Cooperative amounts paid to him to which he was not entitled unless otherwise mutually agreed upon between the Cooperative and the Union in the settlement of a grievance, or if an Arbitrator rules otherwise.

### ARTICLE XVIII

#### Jury Duty

An employee who is required to serve and perform jury duty shall be compensated by the Cooperative in the amount of the difference between his regular rate for regularly scheduled work hours lost (to a maximum of eight (8) hours per day) and the amount received as juror's fees, provided he is prepared to offer valid proof of such jury duty and the amount received as juror's fees upon request by the Cooperative. Whenever the employee is excused by the Court from such jury duty two (2) hours or more before his normal shift ends on a scheduled work day,

he shall advise his immediate supervisor as promptly as possible and stand ready to report directly to work if requested by the Cooperative. The receipt of notice to report for jury duty must be reported immediately to his immediate supervisor.

In addition, and subject to the same conditions as stated above, an employee who is subpoenaed to appear in court and does appear as a defendant growing out of the Cooperative's business, a co-defendant with the Cooperative or as a witness on behalf of the Cooperative shall receive the difference between his regular rate for regular scheduled work hours lost and the amount received as a witness fee.

## ARTICLE XIX

### Military Service

Employees inducted into the Armed Forces of the United States shall be re-employed according to the provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994. Any and all benefits under this Agreement which require working as a condition of earning such benefits and such other benefits as Health, Medical and other insurance and the retirement plan shall not be due such employees, unless specifically required by statute.

## ARTICLE XX

### Holidays

#### SECTION 1.

Members of the bargaining unit shall be paid eight (8) hours pay at their regular straight time rate for:

New Years Day

Labor Day

Good Friday

Thanksgiving Day

Memorial Day

Day After Thanksgiving Day

Independence Day  
(4th of July)

Christmas Eve  
Christmas Day

## SECTION 2.

To receive holiday pay employees must have worked the full day immediately preceding the holiday and the full day immediately after the holiday. An employee will be considered to have worked the full day before the holiday if he is up to fifteen (15) minutes late reporting to work. The requirement that employees must have worked the full day immediately preceding and the full day immediately after the holiday shall be waived only when the absence is caused by being on scheduled vacation, jury duty, funeral leave, or injury sustained while working for the Cooperative and the injury is compensable under Worker's Compensation statutes and the injury occurred within thirty (30) days of the day for which eligibility is required. If an employee is on Sick Leave the day before or the day after a holiday, then such employee may receive Sick Leave under Article XVII, Leave Program, Sections 1 and 2, for the day of the holiday, but shall not receive holiday pay.

## SECTION 3.

In addition to the above allowance, employees will be compensated for hours actually worked on the holidays at time and one-half (1-1/2) for hours actually worked between 8:00 a.m. and 5:00 p.m. and double time for hours actually worked before 8:00 a.m. and after 5:00 p.m.

## SECTION 4.

Holidays falling on Saturday shall be recognized on Friday and holidays falling on Sunday shall be recognized on Monday.

SECTION 5.

If a holiday set forth in Section 1 falls within an employee's scheduled vacation, then the employee will receive an additional day of vacation, which will be, at the employee's option, added to the end of such scheduled vacation or at the beginning of such scheduled vacation.

ARTICLE XXI

Vacation

SECTION 1.

Employees shall receive paid vacations as follows:

After one (1) year of employment	-	One (1) week
After two (2) years of employment	-	Two (2) weeks
After ten (10) years of employment	-	Three (3) weeks
After twenty-one (21) years of employment	-	Three (3) weeks plus one (1) day
After twenty-two (22) years of employment	-	Three (3) weeks plus two (2) days
After twenty-three (23) years of employment	-	Three (3) weeks plus three (3) days
After twenty-four (24) years of employment	-	Three (3) weeks plus four (4) days
After twenty-five (25) years of employment	-	Four (4) weeks
After thirty (30) years of employment	-	Five (5) weeks

In computing length of employment for the purposes of vacation, the employee's length of employment with the Cooperative, including prior service, will be counted.

SECTION 2.

In order to be eligible for vacation as set forth above, an employee will be required to actually work the minimum number of hours set forth below during the twelve (12) month period immediately preceding the eligibility dates:

1,500 hours	100%
1,450 hours	75%
1,400 hours	50%
1,350 hours	25%
Less than 1,350 hours	0%



In order for an employee who retires before his anniversary date of employment to be eligible for vacation as set forth above on a pro rata basis, he will be required to actually work the minimum number of hours set forth below during the period between his last anniversary date and his date of retirement.

80% of available hours--100% of pro rata vacation.

75% of available hours--75% of pro rata vacation.

70% of available hours--50% of pro rata vacation.

65% of available hours--25% of pro rata vacation.

Less than 65% of available hours--0%

Actual hours spent on jury duty will be counted as hours "actually worked" for the purpose of meeting the minimum number of hours set forth above.

### SECTION 3.

The Cooperative shall post vacation schedules on or before January 1 of each year. Each employee must designate his vacation period on such schedule not later than February 1 of each year. In the event two (2) or more employees designate the same vacation period on such schedule, then the employee with the longest period of continuous service from the last date of hire shall have preference. In designating the schedule of the periods in which vacations may be taken, such schedules shall be prepared in a manner consistent with the orderly and efficient operation of the Cooperative, as determined by it. If an employee who has designated a vacation period desires to change it, he may, if it is mutually agreed to by the Cooperative, change the period of vacation to a time when no other employee is scheduled or is otherwise convenient, as determined by the Cooperative.

In the instance of an employee with one (1) week of vacation, they may take such vacation in one (1) day increments. Employees will be permitted to take two (2) days of vacation entitlement per year in four (4) hour increments. Notice must be given by the employee to their immediate supervisor at least one (1) hour before each increment is taken.

In the instance of employees with two (2) week vacation periods, they may take one (1) week in increments of one (1) full day or one-half (1/2) days. In the instance of employees with three (3), four (4) and five (5) week vacation periods, they may take one (1) week in increments of one (1) day and one (1) week in increments of one-half (1/2) days. If an employee chooses the option of taking vacation in one (1) day or one-half (1/2) day increments as set forth, he must give at least two (2) days notice before each increment and must receive permission from his Department Head. If mutually convenient and agreeable between the Cooperative and the employee, the two (2) day notice may be waived.

#### SECTION 4.

Vacations are not cumulative and they shall be taken during the twelve (12) month period between January 1 and December 31 of each year. Vacation days earned, but not taken during such period, shall be forfeited by the employee and no pay will be provided to the employee for any days of vacation not taken, except employees shall be permitted to carry over one (1) week of vacation, but shall not in any one (1) year have more than six (6) weeks of vacation (earned and carried over). In the event an employee is off work because of a compensable injury under Worker's Compensation statutes, such employee will be given credit for service consistent with the yearly vacation entitlement set forth in Section 1. An employee who is off work because of a compensable injury under the Worker's Compensation Statute will be given credit for hours worked for earning vacation under Article XXI, Section 2, for up to seventy-five (75) working

days (maximum of 600 hours) they are off work because of a compensable injury under the Worker's Compensation Statute.

An employee who voluntarily or involuntarily terminates employment with the Cooperative shall be paid for all accumulated vacation, on a prorated basis, as of the date of termination. Vacation days used in excess of the prorated accumulated days of entitlement before termination will be deducted from the employee's final pay at the time of termination.

## ARTICLE XXII

### Group Insurance

#### SECTION 1.

(a) The Cooperative agrees to provide health insurance for employees in accordance with the Anthem Plan provided to the Union during negotiations for this Agreement designated HSAE2E7 and make it available to regular full-time employees who have completed their probationary period. For employees hired on or before November 30, 2005 and who are actively employed on November 30, 2017 the Cooperative agrees to pay the full premium, including increases for family or single coverage, whichever is applicable.

(b) Employees hired on and after December 1, 2005 will have such health insurance provided to them on an employee-only basis. If such employee desires to add a spouse and/or dependents, then such employee will pay the difference in premium between the employee-only and the premium for adding a spouse and/or dependents.

(c) Further, Employees hired on and after December 1, 2005 shall have no health insurance provided by the Cooperative when they retire.

(d) The Cooperative shall have the right to change insurance carriers for any of the group insurance programs as set forth in this Article at any time so long as the group insurance coverage is equivalent.

(e) The contracts between the Cooperative and insurance carriers will govern in all matters related to the insurance plans provided for herein. The exact coverage and the conditions for coverage of the aforesaid insurance will be determined by the terms and conditions of the policy or contract, and the Cooperative will not under any circumstances be liable as an insurer of any of the benefits to the employees.

## SECTION 2.

Under the same conditions as set forth above in Section 1, the Cooperative will make available to employees a basic dental and vision plan. The full premium for such plans will be paid by the individual employees. The conditions established by the insurance company or companies will be met by the employees as a condition of providing such coverages including, but not limited to, minimum numbers of employees participation, duration, etc.

## SECTION 3.

(a) For all current retirees and employees who were hired on or before November 30, 2005 who hereafter retire, in order for such insurance to be made available, a retiree or an eligible employee who retires from employment at the Cooperative in the future must have attained at least age sixty (60) and have at least thirty (30) years of service with the Cooperative.

(b) For all eligible employees described in paragraph (a) above, the Cooperative will provide the Humana Medicare Employer Plan designated Passive and Passive Waiver LPPO 079 064 with RX 127 presented to the Union during negotiations for this Agreement.

(c) For currently employed employees, who are eligible for health insurance under this Agreement, the Cooperative will create a Health Savings Account (“HSA”) for each such employee and contribute the following amounts on the following dates to such HSA:

	<u>Employee Coverage Only</u>	<u>Family Coverage Only</u>
May 1, 2018	\$3,300.00	\$6,600.00
January 1, 2019	\$3,300.00	\$6,600.00
January 1, 2020	\$3,300.00	\$6,600.00

(d) When an eligible employee under this Section 3 becomes eligible for Medicare, that employee and spouse at the time of retirement from the Cooperative will submit proof of enrollment and the amount paid for Medicare B and, thereafter on an annual basis provide to the Cooperative a certification of their continued participation; and the Cooperative will pay directly to the retiree, retroactively, on a quarterly basis, the amount paid for Medicare B.

(e) The insurance coverage referred to above shall only be available for the life of the retired employee.

#### SECTION 4.

Under the same conditions as set forth above in Section 1, the Cooperative will make available for each employee a \$50,000 life insurance plan. The full premium for such plan will be paid by the Cooperative for the duration of this Agreement. The conditions established by the insurance company or companies involved will be met by the employees as a condition of providing such coverage.

#### SECTION 5.

The Cooperative will provide to employees a long-term disability insurance plan with the following provisions:

- (1) Sixty-six and two-thirds (66-2/3) pay

(2) Twenty-six (26) week waiting period

The contracts between the Cooperative and insurance carriers will govern in all matters related to the insurance plans provided for herein. The exact coverage and the conditions for coverage of the aforesaid insurance will be determined by the terms and conditions of the policy or contract and the Cooperative will not under any circumstances be liable as an insurer of any of the benefits to the employees.

ARTICLE XXIII

Retirement Plan

SECTION 1.

Effective January 1, 1995, the Cooperative adopted and implemented the National Rural Electric Cooperative Association (“NRECA”) Selectre Pnasion Plan (the “Plan”) for the benefit of its employees. The Plan replaced the Taylor County RECC Employees’ Retirement Savings Trust Fund (the “Trust Fund”). The Trust Fund was terminated.

The instruments composing the Plan will govern in all matters related to it. The exact terms and conditions for eligibility for coverage, eligibility for participation, eligibility for retirement, contribution rates, etc. will be determined by the terms and conditions of such instruments and the Cooperative will not under any circumstances be liable for any benefits, or otherwise, to the employees.

Employees who have reached the age of sixty (60) and have a minimum of thirty (30) years service with the Cooperative will be permitted to retire and, upon such retirement, the Cooperative will pay one hundred percent (100%) of the health insurance premium for such employee until they qualify for benefits provided by Medicare. At such time, the employee will

be provided the Blue Access “carve out” supplemental plan provided for in Article XXII, Sections 3(c) and (d).

## ARTICLE XXIV

### Miscellaneous

#### SECTION 1. Stewards.

The Union shall have the right to designate from among the employees covered by this Agreement a Chief Steward. The Union shall notify the Cooperative in writing of the name of said Steward so designated. The Cooperative shall have the right to recognize and deal with the Steward so designated in the settlement of grievances and other matters pertaining to the administration of this Agreement. The Steward will not leave his work to investigate, present or discuss grievances unless given permission by his Supervisor. He will be permitted, however, to perform this business during scheduled breaks and scheduled meal periods and after his shift ends. In addition the Steward will be permitted to transmit messages and information, which originate with, and are authorized by the Local Union or its officers, provided such messages and information have been reduced to writing. In the event of any change in the Steward, the Union shall notify the Cooperative in writing at the time the new Steward assumes his responsibilities.

#### SECTION 2. Bulletin Boards.

The Cooperative will provide suitable space on its bulletin boards at each location of work for the posting of official Union bulletins.

Nothing, however, shall be posted on such bulletin boards which is derogatory to any individual, or which is libelous or obscene, or which deals with any matter that is subject to the grievance-arbitration procedure set forth in this Agreement. Only official matters which relate

directly to members of the bargaining unit at the Cooperative may be posted on such bulletin boards.

SECTION 3. Examinations.

Physical, mental or other examinations required by a government body, or the Cooperative, shall be promptly complied with by all applicants and employees, provided, however, the Cooperative shall pay for all such examinations. The Cooperative shall not pay for any time spent for such examinations, unless the examination is required to be taken by the Cooperative. Employees may take sick leave for such time actually spent traveling to and from and at the place of examination. Examinations are not to exceed one (1) in any one (1) year, unless the employee has suffered an injury or illness during the year.

The employer reserves the right to select its own medical examiner or physician and the Union may, if it believes an injustice has been done an employee, have said employee re-examined at the Union's expense.

An employee who has been off work for illness or other disability for a period of more than two (2) weeks will be required to obtain a statement from his attending physician and specialist (if one) certifying the nature and extent of the employee's illness or other disability for the period of absence and certify that the employee is released to return to work with no restrictions on his ability to work and can perform all the duties of his job.

SECTION 4. Uniforms and Protective Clothing.

In the event the Cooperative requires employees to wear uniforms, the Cooperative shall supply and pay for the uniforms.

The Cooperative will provide all safety equipment required.



Lost, broken or stolen equipment will be replaced at the employee's cost, unless the employee can show that it was not because of his negligence or acts by him.

SECTION 5. Worker's Compensation.

The Cooperative agrees to use its best efforts to cause the insurance carrier to duly and promptly settle and pay just on-the-job injury claims, when such claims are due and owing. The Cooperative shall provide Worker's Compensation protection as required by law.

SECTION 6.

Retired employees shall continue to receive Co-op HiLights in addition to being allowed to attend employee picnics and other recreational activities.

SECTION 7. Educational Assistance Program.

In order to actively encourage employees to take advantage of educational opportunities and to provide for individual growth and potential advancement, financial assistance will be made available under the following circumstances:

- (1) Eligibility -- All regular full-time employees.
- (2) Effective Date -- After completion of the probationary period provided for in this Agreement.
- (3) Covered Educational Programs -- Courses which improve employee effectiveness under their present assignments and/or qualify an employee for promotion and such courses are taken on the employees' own time outside of regularly scheduled working hours.
- (4) Expenses Eligible for Reimbursement -- Tuition for all approved courses completed with a grade "C" or better, or if the course is not graded on a letter basis but on a "pass-fail" basis, the employee receives a "pass" grade.

(5) Reimbursed Amount -- Fifty percent (50%) of the expenses for tuition after completion of the course and upon presentation to the Manager of proof of the grade and paid receipts for such tuition.

(6) Application Procedure --

(a) Employee must complete the application for course approval in sufficient time to obtain necessary approval prior to course registration and provide such application to his supervisor;

(b) Approval by the employee's immediate supervisor; and

(c) Final approval, in writing, by the Manager.

#### SECTION 8. DRIVE.

The Cooperative agrees during the first payroll period in December of each year of this Agreement that it will deduct from the paychecks of all employees who are covered by this Agreement a contribution in an amount designated by such employees, to DRIVE, the Union's political action committee, provided that such employees shall have signed and submitted a written authorization for such action on the part of the Cooperative; and, provided further, that such written authorization shall conform to and be in accordance with all applicable Federal and State laws.

All monies deducted by the Cooperative shall be forwarded to the Secretary-Treasurer of the Union.

The Cooperative will recognize authorizations for deductions from wages, if in compliance with State and Federal law, to be transmitted to the Union. No such authorization shall be recognized if in violation of State or Federal law. No deduction shall be made which is

prohibited by applicable law. This provision is subject to whatever shop rule is promulgated by the Cooperative with respect to garnishments or other wage deductions.

In consideration of the adoption by the Cooperative of this DRIVE contribution, the Union agrees to indemnify and hold the Cooperative harmless from and against any and all liability or loss as a result of any action brought by any employee, employees or any other person on account of claimed illegal payments, including reasonable attorneys' fees and court costs.

If, for any reason, an employee does not work during the first payroll period in December of each year of this Agreement in which the DRIVE contribution is to be deducted, the Cooperative shall make deductions for the above purpose from such employee's wages out of the next succeeding pay period in which he works.

## ARTICLE XXV

### Non-discrimination

The Cooperative and the Union agree that the provisions of this Agreement shall be applied to all employees without discrimination on the basis of age (over 40), sex, religion, race, color, creed, national origin, or disability (as that term is defined and applied within the meaning of the Americans With Disabilities Act and its implementing regulations).

Whenever the words "he", "him" or "his" are used herein, those words shall be deemed to include the feminine gender as well.

## ARTICLE XXVI

### Wage Rates and Classifications

#### SECTION 1.

All employees in the bargaining unit receiving a "red circle" rate at the time this Agreement is executed will continue to receive such "red circle" rate.

SECTION 2.

New employees hired by the Cooperative after the effective date of this Agreement shall begin their employment at sixty percent (60%) of the “classified rate”; after six (6) months of employment, such employees will be paid at the rate of seventy percent (70%) of the “classified rate”; after eighteen (18) months of employment, such employees will be paid at the rate of eighty percent (80%) of the “classified rate”; after twenty-four (24) months of employment, such employees will be paid at the rate of ninety percent (90%) of the “classified rate”; and at the end of thirty-six (36) months of employment, such employees will be paid at one hundred percent (100%) of the “classified rate”.

Employees who are promoted to higher rated positions after execution of this Agreement will be paid at the rate of the position to which they are promoted.

SECTION 3. Classified Rates.

<u>Classification</u>		<u>Classified Rates</u>			
		<u>12/1/16</u>	<u>12/1/17</u>	<u>12/1/18</u>	<u>12/1/19</u>
I.	<b>Accounting Department:</b>				
	Bookkeeper	\$ 24.62	\$ 25.11	\$ 25.61	\$ 26.12
	Assistant Bookkeeper	\$ 23.85	\$ 24.33	\$ 24.82	\$ 25.32
	Payroll Clerk	\$ 23.45	\$ 23.92	\$ 24.40	\$ 24.89
II.	<b>Work Order Department:</b>				
	Work Order Clerk	\$ 23.38	\$ 23.85	\$ 24.33	\$ 24.82
	Assistant work Order Clerk	\$ 22.87	\$ 23.33	\$ 23.80	\$ 24.28
III.	<b>Customer Services Department:</b>				
	Clerks	\$ 21.98	\$ 22.42	\$ 22.87	\$ 23.33
	General Office Helpers	\$ 20.55	\$ 20.96	\$ 21.38	\$ 21.81
IV.	Office Custodian	\$ 20.55	\$ 20.96	\$ 21.38	\$ 21.81

SECTION 4.

The “Classified Rates” set forth above reflect the following increases to the rates in effect immediately prior to ratification of this Agreement: Effective December 1, 2017, a two percent

(2%) per hour increase in wage rates; effective December 1, 2018, a two (2%) per hour increase in wage rates; effective December 1, 2019 a two (2%) per hour increase in wage rates.

## ARTICLE XXVII

### Effect of Law

All provisions of this Agreement shall be subordinate and subject to any statute or law that may be applicable, whether now in effect or hereinafter enacted. If any provision of this Agreement or application of this Agreement to any employee is contrary to law, then such provision or application shall not be deemed valid except to the extent permitted by law, but all other provisions or applications of this Agreement shall continue in full force and effect.

If any provisions of this Agreement or application of this Agreement to any employee is contrary to law, then the Cooperative and the Union shall meet and attempt in good faith to agree upon a suitable replacement. If the parties are unable with due diligence to agree, the issue in question shall be subject to collective bargaining negotiation when this Agreement expires.

## ARTICLE XXVIII

### Entire Agreement

#### SECTION 1.

This Agreement sets out the entire understanding between the Cooperative and the Union with respect to the unit of employees described in this Agreement. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein and this Agreement shall be strictly construed. This Agreement applies only to the collective bargaining unit defined in this Agreement. None of the benefits, rights or privileges accorded by this Agreement to the Union or to any employee covered by this Agreement shall survive the expiration or termination of this Agreement.

SECTION 2.

It is distinctly understood and agreed by the Union that the Cooperative shall not be obligated, contractually or otherwise, to continue in effect any custom, practice or benefit unless it has contractually obligated itself to do so by clear and explicit language in this Agreement.

ARTICLE XXIX

Collective Bargaining

The Cooperative and the Union each acknowledge that this Agreement has been reached as a result of collective bargaining in good faith by both parties hereto, and that both parties hereto have had the unlimited opportunity during negotiations to submit and discuss proposals on all subjects which are bargainable matters. While it is the intent and purpose of the parties hereto that each of them shall fully perform all obligations by them to be performed in accordance with the terms of this Agreement, the Union agrees that the Cooperative shall not be obligated to bargain collectively with the Union during the term of this Agreement on any matter pertaining to rates of pay, wages, hours of employment, or other conditions of employment, unless an obligation to bargain is otherwise specifically provided for in another Article of this Agreement, and the Union hereby specifically waives any right which it might otherwise have to request or demand such bargaining, except as provided in the Article entitled Effect of Law, and acknowledges that the Cooperative's obligations during the term of this Agreement shall be limited to the performance and discharge of its obligations under this Agreement.

ARTICLE XXX

Duration of Agreement

The effective date of this Agreement is December 1, 2017. This Agreement shall be in full force and effect for the entire period from December 1, 2017 through November 30, 2020,

and from year to year thereafter, unless either party hereto shall at least sixty (60) days prior to November 30, 2020, or the 30th day of November in any year thereafter, notify the other party in writing of its intention and desire to terminate this Agreement. If proper notice is given and the parties, after negotiation, fail to reach agreement on the proposed changes, this Agreement may be terminated by either party upon ten (10) days' written notice delivered to the other at any time after the date upon which this Agreement would have otherwise terminated if no notice for termination had been given. Such ten (10) days' notice must be given before any lockout or strike may occur.

IN TESTIMONY WHEREOF, the Cooperative and the Union by their respective officers and representatives hereunto duly authorized, have signed this Agreement on the day, month and year first set forth above.

TAYLOR COUNTY RURAL ELECTRIC  
COOPERATIVE CORPORATION

\_\_\_\_\_  
\_\_\_\_\_

LOCAL UNION NO. 89,  
GENERAL DRIVERS, WAREHOUSEMEN  
AND HELPERS, AFFILIATED WITH  
INTERNATIONAL BROTHERHOOD OF  
TEAMSTERS, CHAUFFEURS, WARE-  
HOUSEMEN & HELPERS OF AMERICA

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AGREEMENT

BETWEEN

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

AND

LOCAL UNION NO. 89  
GENERAL DRIVERS, WAREHOUSEMEN AND HELPERS  
AFFILIATED WITH  
INTERNATIONAL BROTHERHOOD OF  
TEAMSTERS, CHAUFFEURS, WAREHOUSEMEN & HELPERS OF AMERICA

(Construction and Maintenance)

Effective December 1, 2017 through November 30, 2020



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## ARTICLE I

This Agreement is made and entered into this 1st day of December, 2017, by and between Taylor County Rural Electric Cooperative Corporation, hereinafter referred to as the Cooperative, and Local Union No. 89, General Drivers, Warehousemen and Helpers, affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America, hereinafter called the Union.

## ARTICLE II

### PREAMBLE

#### Statement of Principles and Union Responsibilities

The Union recognizes its responsibilities as the exclusive bargaining agent for the employees covered by this Agreement, and realizes that in order to provide maximum opportunities for continuing employment, good working conditions and good wages, the Cooperative must be in a strong marketing position, which means that it must produce quality services and products and be able to sell them at the lowest possible costs and otherwise be able to operate its business efficiently, economically and competitively. The Union therefore agrees that it will support the Cooperative's efforts to assure a fair day's work by the employees for a fair day's pay. The Union will support the Cooperative in its efforts to improve services, preserve equipment, prevent accidents and strengthen good will between the Cooperative and its employees, as well as with its suppliers and customers. The Union further recognizes that the Cooperative has certain definite and stringent obligations and responsibilities to its customers, suppliers, Public Service Commission and Rural Utilities Service ("RUS") and the Union agrees that it will fully cooperate with the Cooperative in the performance and discharge of these obligations and responsibilities.

### ARTICLE III

#### Recognition

The Cooperative recognizes the Union as the exclusive bargaining representative for all construction and maintenance employees employed from and at its Campbellsville, Kentucky, location, including mechanics, tree trimmers, laborers, linemen, instrument men, staking engineer helper, servicemen, groundmen, maintenance men, right-of-way helpers, warehousemen, truck drivers and tractor drivers, but excluding all office clerical employees, professional employees, guards and supervisors as defined in the Act, as amended. It is the intention of the parties hereto that the bargaining unit covered by this Agreement shall be as established by the National Labor Relations Board in its "Certification of Representative" dated November 14, 1978, in Case No. 9-RC-12607, and this Article is included herein solely for the purpose of discharging the Cooperative's obligation under the law to recognize the Union.

In the event the Cooperative is sold to a private investor notice of such sale will be given to the Union not later than the day of the closing of such sale.

### ARTICLE IV

#### Management Prerogatives

The operation, control and management of the Cooperative's facilities and operations, and all business and activities of the Cooperative in connection therewith which are covered or affected by this Agreement, and the supervision and direction of the working forces at such facilities, operations and business are and shall continue to be solely and exclusively the functions and prerogatives of the management of the Cooperative.

All of the rights, functions and prerogatives of management which the Cooperative had prior to entering into this Agreement with the Union are reserved and retained exclusively to the

Cooperative, unless changed or modified by one or more explicit provisions of this Agreement. Specifically but without limiting or affecting the generality of the foregoing, it is distinctly understood and agreed that the Cooperative has the sole right to: Determine the nature and extent of the business to be carried on by the Cooperative, determine the suppliers and customers with whom it will deal, and the prices at which and terms upon which its materials, equipment and supplies will be purchased, leased or otherwise acquired and its services and products will be sold; determine the size and composition of the working force covered by this Agreement, and assignment of work, and policies affecting the hiring of new employees; layoff, discipline and discharge employees for cause; and determine the qualifications of employees, including the right to terminate the services of employees without limitation during their probationary period; establish and enforce quality, production, construction, and service standards for its employees, services and products; establish new departments; discontinue existing departments; introduce new and improved equipment, facilities and service methods; change, combine, establish or discontinue jobs or operations; determine when and if vacancies in the working force shall be filled; determine the means and methods by which production and services will be made; determine the hours of operation, discontinue temporarily or permanently, in whole or in part, any operations of the business of the Cooperative covered or affected by this Agreement.

The Cooperative shall also have the right from time to time to make and enforce such reasonable rules, procedures and regulations applicable to employees covered by this Agreement for the purpose of maintaining order, safety, effective operations and control; to enforce, change, abolish or modify such existing rules, procedures and regulations applicable to employees covered by this Agreement, as it may from time to time deem necessary or advisable, after advance notice thereof to the Union and employees, which shall be subject to the grievance and

arbitration procedure of this Agreement. The Cooperative shall also have the right to require compliance with such rules, procedures and regulations by employees until an Arbitrator sets aside the rule, procedure or regulation as a result of the grievance and arbitration procedure or the parties mutually agree to set aside the rule, regulation or procedure without arbitration.

## ARTICLE V

### Subcontracting

It is understood by the Cooperative and the Union that for the Cooperative to satisfy the demands of its customers and to successfully operate the business, contracting and/or subcontracting of work is necessary from time to time. It is therefore agreed by the Union that the Cooperative may, within its exclusive discretion, engage contractors for all construction, manufacturing, service and operations functions, and any and all other functions which it, in its exclusive discretion, deems necessary and desirable. The Cooperative will not subcontract work under this provision that would cause the layoff of employees.

## ARTICLE VI

### Supervisory and Other Excluded Personnel

Notwithstanding any of the provisions of this Agreement, there shall be no limitation or restriction upon the nature, extent and kind of work which Supervisory and Management personnel may perform, nor shall there be any limitation or restriction as to the times or occasions on which Supervisory and Management personnel may perform such work. The Cooperative will not utilize this Article in such a way as to displace any employee covered by this Agreement.

## ARTICLE VII

### Discipline and Discharge

#### SECTION 1.

The Cooperative shall have the right to discharge employees during their probationary period without cause and without recourse by the Union or by such probationary employee to the grievance procedure of this Agreement.

#### SECTION 2.

The Cooperative shall have the right to discipline or discharge employees for “just cause”. While it is the policy of the Cooperative to warn employees for minor infractions before taking disciplinary action or discharging them, it is distinctly understood and agreed that certain offenses, such as, but not by any means limited to the following, shall be considered “just cause” and cause for immediate discharge, without warning: Dishonesty; insubordination; fighting while on the Cooperative’s premises or on duty; smoking in fuel pump areas; failure or refusal to wear or utilize any safety equipment provided and required by the Cooperative or to follow any safety procedure prescribed by the Cooperative; horseplay of such a nature as to be capable of causing personal injury or property damage; drinking alcoholic beverages or being under the influence of alcoholic beverages while on the Cooperative’s premises or on duty; being in possession of or using or being under the influence of narcotics (unless prescribed by the employee’s physician and the employee is following the physician’s directions on dosages, etc.), marijuana or hallucinatory drugs; proven falsification of the Cooperative’s records or reports; willful damage to tools, equipment or other Cooperative property; failure to immediately report involvement in an accident while on duty or on the Cooperative’s premises; or participation in any activity prohibited by the Article of this Agreement entitled “No Strike No Lockout”.

### SECTION 3.

It is understood and agreed that employees have a responsibility to be regular and punctual in their work attendance and that habitual or repeated tardiness or absenteeism or failure to report to work promptly, and other minor offenses will be cause for disciplinary action, including discharge. The procedure will be as follows: (1) first offense: verbal warning; (2) second offense: written warning; (3) third offense: three (3) day suspension; and (4) fourth offense: subject to discharge.

It is expressly agreed (a) that the Cooperative, in its discretion, may decide not to discharge an employee for the fourth (4th) offense, and (b) that the Cooperative's failure in any case or cases to strictly enforce the above procedure, shall not be a precedent and shall not constitute a waiver of the Cooperative's right to enforce such procedure in any other case.

### SECTION 4.

It is agreed that in the event an employee is given any disciplinary action, including a warning notice, a copy of the warning notice will be given to the employee, one (1) copy to the Union and one (1) copy will be retained in the employee's personnel file. A warning notice or notices for any cause may constitute a basis for discharge for any subsequent infraction and it is understood and recognized by the parties hereto that the infractions specified in Section 2 of this Article shall be cause for immediate discharge without warning. It is further understood and recognized that in any event it shall be cause for discharge if an employee is given four (4) warning notices for any cause or combination of causes within a "rolling" twelve (12) month period. Disciplinary warnings outside this "rolling" twelve (12) month period will not be used for disciplinary purposes. All disciplinary warnings and discharges shall be subject to the grievance procedure.



## ARTICLE VIII

### Union Security and Checkoff

#### SECTION 1. Union Security.

It is recognized by the parties that the Commonwealth of Kentucky law prohibits union membership as a condition of employment. The Cooperative and the Union agree, in the event future legislation during the term of this Agreement provides for permitting a Union Shop in the Commonwealth of Kentucky, to negotiate with respect to inclusion of some form of a Union Security provision.

#### SECTION 2. Checkoff.

The Cooperative agrees to deduct each month, from the paychecks of all employees who are covered by this Agreement, all periodic dues and initiation fees owing to the Union by the employees, provided, however, that such employees shall have signed and submitted a written authorization for such action on the part of the Cooperative; such written authorization shall conform to and be in accordance with all applicable Federal and State laws.

All monies deducted by the Cooperative shall be forwarded to the Secretary-Treasurer of the Union.

It is understood and agreed that any monies collected by the Cooperative for the Union will be taken out of the paycheck for the first pay period of the month and remitted to the Union before the 30th day of the same month.

The Cooperative will recognize authorizations for deductions from wages, if in compliance with State and Federal law, to be transmitted to the Union. No such authorization shall be recognized if in violation of State or Federal law. No deduction shall be made which is

prohibited by applicable law. This provision is subject to whatever shop rule is promulgated by the Cooperative with respect to garnishments or other wage deductions.

SECTION 3.

In consideration of the adoption by the Cooperative of the Checkoff provisions, the Union agrees to indemnify and hold the Cooperative harmless from and against any and all liability or loss as a result of any action brought by any employee or employees on account of claimed illegal payments, suspension or discharge under the provisions of Article VIII of this Agreement, above described, including reasonable attorneys' fees and court costs.

SECTION 4.

If for any reason an employee does not work during the first pay period of any month in which the checkoff is made, the Cooperative shall make deductions for the above purpose from such employee's wages out of the next succeeding pay period in which he works.

ARTICLE IX

No Strike-No Lockout

The Union agrees that during the term of this Agreement neither the Union, its officers, agents or members shall authorize, instigate, aid, condone or engage in any work stoppage, strike of any kind or description, including so-called sympathy strikes, or otherwise interrupt, impede or restrict services of the Cooperative or engage in any activity which would tend to cause an interruption or delay in the accomplishment of the work and business of the Cooperative.

The Union further agrees that during the term of this Agreement the Union, its officers, agents or members will not honor or recognize any picket line or picketing in any form,

including recognition of picket lines or picketing out of so-called sympathy, by any union at the Cooperative, or any facility or operation of the Cooperative, regardless of where it is located.

Any employee who engages in any conduct prohibited by this Article, or who fails or refuses to comply with any provision of this Article, shall be subject to appropriate discipline, including discharge, without warning, by the Cooperative. In the event an employee is discharged for violation of the provisions of this Article, he may resort to the grievance and arbitration procedures set forth herein. The arbitrator shall, however, be limited to determining the single issue of whether or not the employee did, in fact, participate in or promote such action and the employee(s) affected will have the burden of conclusively showing his (their) non-participation in and not having promoted such actions. Further, the Cooperative shall be under no obligation to bargain with the Union concerning employees who are on strike or concerning the subject of any strike so long as the strike continues.

Neither the violation of any provision of this Agreement nor the commission of any act constituting an unfair labor practice or otherwise made unlawful by any federal, state or local law shall excuse the Union, its officers, agents or members from their obligations in the provisions of this Article.

The provisions of this Article shall not be appealable to the grievance procedure either for the purpose of assessing damages or securing a specific performance, such matters of law being determinable and enforceable only in the courts.

The Cooperative shall not lock out members of the Union during the term of this Agreement.

## ARTICLE X

### Probationary Employees

All new or rehired employees shall be placed on probation and shall be classified as temporary help during the first one hundred twenty (120) actual work days of their employment with the Cooperative. During such one hundred twenty (120) actual work day probationary period the Cooperative may discharge or otherwise discipline, lay off, transfer or assign such employees with or without cause, and such actions shall not be subject to the grievance procedure.

Probationary employees who complete their probationary period will be classed as regular employees and their date of hire shall be from the first day of hiring.

## ARTICLE XI

### Rates for New Job Classifications

Recognizing that during the term of this Agreement the Cooperative may install new equipment or change work methods resulting in the creation of new job classifications, the Cooperative shall establish rates for such new classifications in line with the Cooperative's wage scale for like work and notify the Union's representative in writing. If after ten (10) days neither party questions the rate established for the new classification, it shall become the established rate for the job; otherwise, the establishment of such rate shall be a matter for negotiation. If the parties negotiate and are unable to reach an agreement, the rate as established by the Cooperative shall stand until this Agreement expires if less than twelve (12) months until this Agreement expires and then shall be subject for renegotiation. If more than twelve (12) months from the expiration of this Agreement, then the dispute shall be subject to the Grievance-Arbitration Procedure set out elsewhere in this Agreement.

## ARTICLE XII

### Hours of Work and Overtime

#### SECTION 1.

An employee's regular work week shall be forty (40) hours and shall start at the beginning of his shift on Monday, subject to change by the Cooperative when requirements dictate, but shall not be less than eight (8) hours, excluding a one (1) hour lunch break. In addition, employees shall receive two (2) ten (10) minute breaks during a full eight (8) hour shift.

The work week shall begin at 12:01 a.m. Sunday and end at Midnight the following Saturday.

#### SECTION 2.

When overtime is required, the employees in the classification or who are assigned on the job where the overtime exists shall be required to work the overtime assigned.

#### SECTION 3.

Overtime at the rate of time and one-half (1-1/2) shall be paid for all hours actually worked in excess of forty (40) hours in any one work week. Time off for sick leave, actual hours served on Jury Duty under Article XVIII, and Holidays as set forth in Article XX, only shall be considered hours worked (8 hours per day) for purposes of this provision. Overtime under this Section shall be computed on a weekly basis.

#### SECTION 4.

No premium or overtime pay set out in this Agreement shall be pyramided.

SECTION 5.

An employee required, on a temporary basis, to report to a work place other than his regularly required work place, will not be required to travel on his own time for a period longer than the travel time to his regular reporting work place.

ARTICLE XIII

Reporting and Call-Out Pay

SECTION 1.

When an employee reports for work at his regular starting time on a scheduled work day, he will be guaranteed eight (8) hours straight time pay at his regular hourly rate of pay, provided, however, that this provision shall not apply in case of strikes or other work stoppages, disciplinary suspension of an employee, acts of God or any other cause beyond the Cooperative's control.

SECTION 2.

When an employee has completed his regular shift and left the Cooperative's premises, but is called in to work more than two (2) hours prior to the beginning of his next regularly scheduled shift, he will be guaranteed three (3) hours work at his regular straight-time hourly rate of pay. This guarantee shall only apply once each work day (24-hour period). Other hours actually worked on additional "call-outs" will be compensated at the employee's regular straight-time hourly rate.

Call-Out is mandatory and will be performed in the following way: One Serviceman will be on-call (the "On-Call Serviceman") for service calls from 12:01 a.m. Monday through Midnight Sunday (the "on-call week") for all counties in the Cooperative's service area. The

Service men will serve as the On-Call Serviceman on a rotating basis based on seniority, beginning with the most senior Serviceman.

The Cooperative will provide a dispatching service for purposes of call-out. The dispatcher will follow the steps below:

Step 1 – The dispatching service will call the Serviceman in the county where the outage or service is required. If the dispatcher cannot get in contact with that Serviceman immediately, then go to Step 2.

Step 2 – The dispatching service will contact the On-Call Serviceman for that on-call week. If the On-Call Serviceman can get another Serviceman or First Class Lineman who is closer to the outage or in the county where the outage exists, then that Serviceman or First Class Lineman will perform the work involved with the on-call lineman, as set out below or with a qualified employee. The On-Call Serviceman cannot use more than thirty (30) minutes in an effort to find such person who is closer or in the county where the outage exists.

Step 3 – If the outage is not covered by either Step 1 or Step 2, the On-Call Serviceman must perform the work himself with the on-call lineman or a qualified employee.

On all call-outs the On-Call Serviceman will be accompanied by a lineman or a qualified employee. Initially, the Cooperative will post a notice for linemen to volunteer to be called out. So long as there are no fewer than six (6) linemen on the volunteer list, this system will remain on a volunteer basis. The linemen on the volunteer list will be called on a rotation basis, with the lineman serving a full week beginning at 12:01 a.m. on Monday and ending at midnight on Sunday. Call-out for the linemen for the on-call week is mandatory.

If at any time the volunteer list for linemen to be called out falls below six (6), then all linemen in all classifications will be subject to call-out on a rotation basis and such call-out shall be mandatory.

The linemen call-out procedures set forth above will remain in effect unless the total number of linemen employed by the Cooperative is less than ten (10). If there are fewer than ten (10) linemen, then the application of the mandatory rotation of linemen shall end.

Only the On-Call Serviceman and On-Call lineman for each week will receive one (1) hour of pay at time and one-half (1-½) for each day served during the on-call week. If the On-Call Serviceman and On-Call lineman who are called to perform the work as set forth in Step 2, then the Serviceman or First Class Lineman and the On-Call lineman or a qualified employee who perform the work only, will receive the “guaranteed” three (3) hours straight time set forth above, unless the time to perform the work actually exceeds three (3) hours.

The On-Call Serviceman can trade his on-call week with another Serviceman and, in such case, the On-Call Serviceman must advise his immediate Supervisor or, in his absence, the Manager, of the replacement Serviceman at least one (1) regularly scheduled work day before the on-call week begins, except in the case of an emergency as determined by the Superintendent or, in his absence, the Manager on a particular day during the on-call week, less than such notice will be sufficient.

The On-Call lineman can trade his on-call week with another lineman and, in such case the On-Call lineman must advise his immediate supervisor or in his absence, the Manager of the replacement lineman at least one (1) regularly scheduled work day before the on-call week begins, except in the case of an emergency as determined by the Superintendent.

No employee shall be required to take time off to avoid the payment of overtime.



SECTION 3.

An employee on vacation who is “called-out” to work shall have the right to refuse such “call-out”. If the employee on vacation reports for work, he shall be paid time and one-half (1-1/2) the regular hourly rate for hours actually worked in addition to his regular vacation pay.

SECTION 4.

If a Serviceman is on vacation and a First Class Lineman is called-out to replace him under Article XIII, Section 2, then such First Class Lineman will receive the Serviceman’s hourly rate as set forth in Article XXVI, Section 4, or his “red circle” rate, whichever is higher. The call-out will be under the same terms and conditions as are set forth in Article XIII, Section 2.

ARTICLE XIV

Grievance Procedure

SECTION 1.

A grievance as referred to in this Agreement is a dispute arising from the interpretation or application of one or more specific provisions of this Agreement. Grievances shall be processed in accordance with the procedures set forth below.

STEP 1. The aggrieved employee shall present his grievance to his Supervisor within three (3) days after the cause of such grievance becomes known or could reasonably be expected to have been known. If he has been prevented from presenting the grievance within this time limit because of an excused absence, the days of excused absence shall be excluded in computing the time limit. The aggrieved employee may be accompanied by his Union Steward.

STEP 2. If the grievance is not settled in Step 1, it may be appealed by presenting the grievance in writing within five (5) days to the Superintendent, who shall meet with the aggrieved employee. The aggrieved employee may be accompanied by his Union Steward.

STEP 3. If the grievance is not settled in Step 2, it may be appealed by the Union within ten (10) days to the Manager (or the person acting in his capacity in the event of his absence) who shall arrange to meet with the Union's Assistant to the President and the aggrieved employee and his Union Steward.

STEP 4. If the grievance is not satisfactorily settled in Step 3 and if the grievance is otherwise arbitrable under this Agreement, it may be referred to arbitration in strict accordance with the provisions of this Agreement pertaining to arbitration, provided that if the Union fails to notify the Cooperative in writing by Registered Mail within ten (10) days after the Cooperative gives its answer in writing to a grievance at Step 3 of the grievance procedure of the Union's desire to arbitrate the grievance, then the Union shall be conclusively presumed to have accepted the Cooperative's answer and said grievance shall not thereafter be arbitrable.

## SECTION 2.

The grievance procedure is subject to the following rules and conditions:

(a) A settlement satisfactory to the Union at any step in the grievance procedure shall be binding on it and the employee or employees making the complaint.

(b) Saturdays, Sundays and holidays are excluded in computing the time limits specified in this Article.

(c) All meetings conducted pursuant to the provisions of Step 1, Step 2, Step 3 and Step 4 of this Article, unless otherwise mutually agreed, shall be conducted at times when the aggrieved employee and others, including the Steward, are not regularly scheduled to work.

For employees in the Construction and Maintenance Unit, such meetings may also take place beginning at 4:30 p.m. or during the last one-half (1/2) hour of their shift, whichever is applicable. Neither party shall have more than a total of three (3) persons present, including the aggrieved employee, except, by mutual consent, the parties may agree to a greater number.

(d) Employees will not leave their work to investigate, present or discuss grievances without prior permission from their supervisor.

(e) This grievance procedure constitutes the sole and exclusive means of resolving controversies. Pending the raising, processing and/or settlement of a grievance, all employees will continue to work in a normal manner, and there shall be no slowdown, stoppage or other interference with work or plant operation as discussed and set forth elsewhere in this Agreement.

(f) Infrequently, due to the nature of the subject matter, the Cooperative or the Union may request that early steps of the grievance procedure be waived. In such cases certain steps of the grievance procedure may be waived provided there is mutual agreement by the Cooperative and the Union to do so.

(g) Any time the Cooperative offers a settlement with regard to any grievance, there will be a Union Official present. "Union Official" shall mean the employee's Steward or the Union's Assistant to the President. A settlement reached with the Steward will not set a precedent, unless the Union's Assistant to the President is aware of the settlement.

(h) Any grievance of any kind which has been presented under the grievance procedure set forth herein which is not appealed to the next step within the applicable time specified above and any grievance which has not been presented under the grievance procedure

set forth herein within the time period for presentation of grievances shall be considered settled and shall not be subject to further discussion or appeal.

SECTION 3.

The Cooperative shall not be required or obligated under the terms of this Agreement or otherwise to submit to arbitration any claim or cause of action which it may have or assert on account of any alleged violation of this Agreement by the Union or any employee or employees covered by this Agreement. The Cooperative shall have the right to sue at law or in equity in any court of competent jurisdiction, Federal or state, to enforce this Agreement and to recover for any breach or violation thereof.

SECTION 4.

No grievance shall be arbitrable unless it involves an allegation of the type set out in Section 1, which allegation shall be designated in writing by the Union to the Cooperative no later than the time such grievance is appealed to Step 2 of the grievance procedure set forth herein.

No grievance may be filed or considered which is based in whole or in part on an occurrence happening prior to or after the term of this Agreement.

SECTION 5.

The provisions of this Agreement covering grievance procedure and arbitration are completely unrelated to and independent of the provisions of the Article of this Agreement entitled "No Strike-No Lockout" clause. In the event the Cooperative claims that a grievance filed hereunder is not arbitrable, whether or not such claim be ultimately sustained, such claim shall not in any way affect or excuse the Union or any employee or employees covered by this

Agreement from the provisions of the Article entitled “No Strike-No Lockout” and their respective obligations and duties thereunder.

SECTION 6.

In the event any grievance which is otherwise arbitrable under the terms of this Agreement shall be arbitrated, selection of an arbitrator shall first be attempted by the Union and the Cooperative attempting to agree on an arbitrator, and, if they cannot agree upon a selection, the Federal Mediation and Conciliation Service shall be asked to furnish a panel consisting of at least seven (7) names of arbitrators. The Union and the Cooperative shall select a single arbitrator from the panel by alternately striking a name until such time as only one (1) name remains. The Cooperative and the Union will alternate in striking the first name from the list. The Cooperative will strike the first name in the first arbitration case and the Union will strike the first name in the second arbitration case, etc.

SECTION 7.

No more than one grievance shall be submitted to any one arbitrator unless the Cooperative and the Union agree otherwise in writing. The Arbitrators selected shall have power to receive relevant testimony from the parties to the dispute and hear such witnesses as they may desire to present. The parties may, if they so desire, be represented by counsel in all proceedings held before the Arbitrator. The Cooperative shall bear the costs of preparing and presenting its case to the Arbitrator and the Union shall bear the costs of preparing and presenting its case to the Arbitrator. All other expenses of arbitration, such as, but not limited to the Arbitrator’s fee, and the hiring of a space in which the arbitration proceedings are held, shall be divided equally between the Cooperative and the Union.

SECTION 8.

The function of the Arbitrator shall be of a judicial, rather than a legislative, nature. The Arbitrator shall not have authority to add to, ignore or modify any of the terms or provisions of this Agreement. The Arbitrator shall not substitute his judgment for the Cooperative's judgment and where matters of judgment are involved he shall be limited to deciding whether or not the Cooperative acted arbitrarily, capriciously or in bad faith. The Arbitrator shall not decide issues which are not directly involved in the case submitted to him. In any discharge or disciplinary suspension case where the Arbitrator decides that the aggrieved employee should be awarded any back pay, the Cooperative shall be entitled to full credit on such awards for the employee's gross interim earnings, unemployment compensation benefits, worker's compensation benefits received or receivable and any other compensation he receives from any form of employment during the period he was not working for the Cooperative. Subject to the foregoing qualifications and limitations, the Arbitrator's award shall be final and binding upon the Cooperative, the Union and the aggrieved employee or employees.

SECTION 9.

Only the Union shall have the right to prosecute grievances under this Agreement and only the Union shall have the right to take to arbitration any grievance which is otherwise arbitrable under this Agreement. If the Union fails, refuses or declines to prosecute a grievance on behalf of an employee, or on behalf of a group of employees hereunder, such employee or employees who filed such grievance or on whose behalf it has been filed shall be conclusively bound thereby and both the Union and the aggrieved employee or employees shall thereafter be prohibited from reviving or further prosecuting said grievance.

## ARTICLE XV

### Access to Facilities and Properties of the Cooperative

An authorized officer or agent of the Union, the name of whom shall be furnished to the Cooperative in writing, shall have access to the Cooperative's establishment during working hours for the purpose of investigating grievances and for any other legitimate purpose in connection with the administration of this Agreement, provided he notifies the Manager of the Cooperative beforehand. The Union hereby agrees that its agents and representatives will not cause any interruption of the Cooperative's working schedule or interfere with the work of employees or otherwise abuse these visitation privileges when on its premises. In the event of a change of agents, the Cooperative will be immediately notified in writing.

## ARTICLE XVI

### Seniority

#### SECTION 1.

Seniority of employees covered by this Agreement shall be determined by the Cooperative on the basis of length of continuous service with the Cooperative from the last date of hire.

#### SECTION 2.

An employee's seniority, qualifications, physical condition, ability, skill and adaptability to perform the work involved, as determined by the Cooperative, shall apply in the case of layoff, recall from layoff, and promotions. It is agreed that in the case of layoff no employee, regardless of his seniority, may displace any other employee unless he is at that time able to satisfactorily perform the work of the employee being displaced. An employee who displaces

another employee pursuant to the provisions of this Section shall be paid at the hourly rate of pay for that job classification. When the working force is being increased after a layoff the Cooperative will apply the same standards as it originally applied for layoff when the employees are being recalled.

### SECTION 3.

In the case of layoff, all probationary, seasonal, part-time and casual employees shall be laid off before any employees who have established seniority are affected.

### SECTION 4.

The Cooperative will give employees one (1) week notice prior to layoff.

### SECTION 5.

Seniority, qualifications, physical condition, ability, skill, adaptability to perform the work involved, as determined by the Cooperative, shall be the controlling factors in promotion of employees, and where in the Cooperative's judgment, these factors are relatively equal between two (2) or more employees, seniority will control.

### SECTION 6.

All job vacancies in jobs which the Cooperative decides to fill will be posted for bid at least three (3) full working days, at all three (3) locations. Until the Cooperative has selected an employee to permanently fill such job vacancy the vacant job may be filled in any manner the Cooperative sees fit. The Cooperative will take final action with respect to all job openings within two (2) weeks after the posting is taken down. Employees shall be permitted to bid only on jobs which are higher than the job classification which they are in at the time and a successful job bidder shall not bid again for any posted job for six (6) months. If no employee in the unit



who bids on the job is selected, using the criteria set out in this Section 6, then the Cooperative may hire a new employee from outside the work force.

For purposes of bidding on positions in the Lineman classification (Groundman or Apprentice Lineman), it shall be a prerequisite that the employee(s) who is (are) awarded the job will be required as a condition of retaining the job to successfully complete a course of study in Electrical Theory previously approved by the Cooperative, if available. This course of study must be successfully completed within twelve (12) months of the award of the job. If the employee successfully completes the required course of study within the time limitations imposed, the Cooperative will reimburse the employee for the cost incurred for the course.

There will be no bidding within the Serviceman or Construction Department classifications.

The progression within the Lineman classification will be as follows:

Apprentice	Two (2) Years
Third Class Lineman	One (1) Year
Second Class Lineman	One (1) Year

Promotion within the Lineman classification will be at the discretion of the Cooperative.

For purposes of bidding on positions in the Meter Department classification, it shall be a prerequisite that the employee(s) who is (are) awarded the job will be required as a condition of retaining the job to be “certified” by the Public Service Commission, and other appropriate regulatory agencies, within ninety (90) days of the award of the job. If the employee successfully completes the required course of study within the time limitations imposed, the Cooperative will reimburse the employee for the cost incurred for the course.

An employee who bids on and is awarded a job and who, within ten (10) working days, voluntarily decides they do not desire to stay in that job shall be disqualified from bidding on another job for twelve (12) months.

#### SECTION 7.

An employee shall lose his seniority and his status as an employee shall cease for any of the following reasons:

- (a) If an employee quits or is discharged.
- (b) If an employee is in layoff status for more than eighteen (18) months.
- (c) If an employee, after having been laid off, fails to report for work within three (3) working days when notified by the Cooperative by certified mail or telegram sent to the employee's last address appearing on the Cooperative's records.
- (d) If an employee is absent from work for two (2) days without reporting to the supervisor.
- (e) If an employee is retired.

#### SECTION 8.

Seasonal, temporary, part-time and casual employees are excluded from the bargaining unit covered by this Agreement and are not entitled to any of the benefits and privileges provided for in this Agreement. The Cooperative will give the Union notice when such employees are hired, but shall be under no further obligation with respect to the Union for these employees.

#### SECTION 9.

If, and when, employees in the bargaining unit covered by this Agreement are promoted or transferred to jobs outside the bargaining unit they will retain and accumulate seniority for a period of twelve (12) months, during which period such employees will have the right to return

to a job in the bargaining unit, provided they have the seniority therefor. At the end of said twelve (12) month period, if the employee remains in the job outside of the bargaining unit he will lose all seniority rights under this Agreement.

SECTION 10.

The seniority list shall be made up by the Cooperative within thirty (30) days after the date of this Agreement. A copy shall be furnished to the Assistant Business Agent or his representative and a copy posted on the Bulletin Board. This list shall be open for correction for a period of thirty (30) days thereafter and if an employee does not make a protest in writing to the Cooperative, with a copy to the Union within such thirty (30) day period after posting of such list, his seniority shall be as shown on the list. The seniority list shall be brought up-to-date on November 1 of each year thereafter.

SECTION 11.

In the event an employee becomes physically disabled from a work-related injury and can no longer perform the work in his classification (certified as such by his attending physician, and subject to confirmation by a physician selected by the Cooperative) he may request a transfer, if an opening exists at that time, to a lower classification of work, provided he is at that time able to satisfactorily perform the work of the lower classification. The employee will be paid at the rate of the classification to which he transfers. This provision shall only apply to employees with five (5) or more years of service with the Cooperative and only one (1) such transfer may be made.

In the event an employee is injured on the job and is eligible for workers compensation benefits, such employee must return to work and perform "light duty" as determined by the

Cooperative, in accordance with work restrictions placed on such employee by the attending physician.

SECTION 12.

For purposes of determining promotions the following shall apply:

1.   Serviceman  
First Class Lineman
2.   Apprentice Lineman  
Groundman  
Right-of-Way Crew  
Laborer  
Meter Department  
Garage  
Warehouse
3.   Meter Department  
Staking Engineer  
Engineering Aid  
Right-of-Way Crew  
Laborer  
Groundman
4.   Garage  
Right-of-Way Crew  
Laborer
5.   Warchouse  
Right-of-Way Crew  
Laborer

SECTION 13.

In the event a job vacancy is posted in accordance with Section 6 of this Article and no employees bid on the job and the Cooperative decides not to fill the vacancy by hiring a new employee from outside the work force, then the Cooperative may assign employees to the position on a permanent basis, so long as the employees so assigned are not required to make a geographic move of their residences.

## ARTICLE XVII

### Leave Program

#### SECTION 1.

(a) "Leave," as the term is used in this Agreement, shall mean time off taken by an employee who has accumulated leave time for purposes of illness or maternity condition, and shall be used only for such purposes.

Each employee covered by this Agreement shall be entitled to receive one (1) day of leave for each full month of employment. Only leave actually earned prior to the date utilized may be compensable. Leave will not be earned and no entitlement shall be granted for periods of time an employee is not actually working, including time on leave. An employee may accumulate an unlimited amount of leave time. Pay shall only be provided for actual illness and only as set forth in this Agreement.

Medical leave shall be made available to employees following one (1) full year of employment and such leave will be in accordance with the provisions of and regulations issued in accordance with the Family and Medical Leave Act of 1993. Following exhaustion of all accumulated leave time, an employee on Family and Medical Leave will be required to use fifty percent (50%) of vacation entitlement (not including the one (1) week carry over) during such leave. Such vacation will be used beginning on the first day of leave under the Family and Medical Leave Act of 1993 and shall continue until fifty percent (50%) of such vacation entitlement has been paid.

(b) Gifting of sick days.

An employee with accumulated sick days may gift five (5) such days per calendar year to another employee. Sick days may be gifted only in a single 5 full day increment. The full days

contributed will be subtracted from the gifting employee's sick leave account at their regular hourly rate. No fractions of a day will be saved or recorded. No employee shall be entitled to more than 26 weeks of gifted leave.

The gifted sick days will be paid either at the regular hourly rate of the employee gifting the days, or the employee who receives the gifted days, whichever is less.

To be eligible to receive gifted sick days, the employee receiving the gifted sick days must qualify for FMLA Leave under the law, must have exhausted all of their own accumulated sick days and vacation days, and any other accumulated paid days, and must have exhausted an additional two (2) week waiting period.

## SECTION 2.

(a) Illness of Employee. Pay will be provided to an employee who has accumulated leave for leave due to illness. In order to be entitled to pay for leave due to illness, an employee may be required, as a condition of such payment, to submit, for each day of absence, a written statement signed by his attending physician attesting to the illness of the employee and which shows his recommendation that the employee absent himself from work because of such illness. In addition, an employee must notify his immediate supervisor before his shift begins of the necessity for absence due to such illness, except in rare instances when the employee is completely physically unable to give the required notice. An employee who has been absent from work for a maximum of fifteen (15) days because of illness or other disability, must notify and advise his Superintendent regarding the anticipated duration of his absence.

(b) Illness of Employee's Spouse, Children or Step-Children. As of January 1 of each year of this Agreement, employees will be permitted to take up to forty (40) hours of their then accumulated sick leave per year for illness of the employee's spouse, children or minor

step-children living in the employee's home. The employee must present to the Cooperative a Physician's Statement certifying the illness of the employee's spouse, child or step-child living in the employee's home.

SECTION 3. Funerals.

An employee who has completed his probationary period will be permitted leave of absence with pay at his regular rate for regularly scheduled work hours lost to a maximum of three (3) regularly scheduled work days lost (to a maximum of eight (8) hours per day) in case of death in his immediate family (i.e., legal spouse, mother, father, son, daughter and step-children) provided such days fall on the employee's regularly scheduled work days and are taken during the period between the day of death and the day after the funeral or memorial service in lieu of funeral, and provided further that the employee is prepared to offer valid proof of death and relationship upon request. Under the same conditions, an employee will be permitted to take up to three (3) regularly scheduled work days for the employee's step-parents, mother-in-law, father-in-law, son-in-law and daughter-in-law, such days to be deducted from the employee's sick leave account. In addition, and subject to the same conditions, an employee will be permitted leave of absence with pay at his regular rate for regularly scheduled work hours lost for a maximum of one (1) regularly scheduled work day lost (to a maximum of eight (8) hours) in case of death of his sister, brother, grandchildren or grandparents. An employee may take an additional two (2) regularly scheduled work days off in the case of death of his sister, brother, grandchildren or grandparents, said days to be deducted from the employee's sick leave account. An employee may, under the same conditions as set forth above, take up to two (2) regularly scheduled work days off in the case of the death of the employee's brother-in-law and sister-in-law, said days to be deducted from the employee's sick leave account.

Only in the case of the death of one of the relatives set forth above whose funeral is more than 200 miles from the employee's regularly required work place will an employee be permitted to take such days off between the day of death and the day after the funeral.

SECTION 4.

Any employee found to have falsified the reasons for leave or who has abused the leave provision by falsification or misrepresentation shall thereupon be subject to disciplinary action, including discharge. In addition, such employee will restore to the Cooperative amounts paid to him to which he was not entitled unless otherwise mutually agreed upon between the Cooperative and the Union in the settlement of a grievance, or if an Arbitrator rules otherwise.

ARTICLE XVIII

Jury Duty

An employee who is required to serve and perform jury duty shall be compensated by the Cooperative in the amount of the difference between his regular rate for regularly scheduled work hours lost (to a maximum of eight (8) hours per day) and the amount received as juror's fees, provided he is prepared to offer valid proof of such jury duty and the amount received as juror's fees upon request by the Cooperative. An employee will be permitted to retain the "expense fee" received for serving Jury Duty. Whenever the employee is excused by the Court from such jury duty two (2) hours or more before his normal shift ends on a scheduled work day, he shall advise his immediate supervisor as promptly as possible and stand ready to report directly to work if requested by the Cooperative. The receipt of notice to report for jury duty must be reported immediately to his immediate supervisor.



In addition, and subject to the same conditions as stated above, an employee who is subpoenaed to appear in court and does appear as a defendant growing out of the Cooperative's business, a co-defendant with the Cooperative or as a witness on behalf of the Cooperative shall receive the difference between his regular rate for regular scheduled work hours lost and the amount received as a witness fee.

## ARTICLE XIX

### Military Service

Employees inducted into the Armed Forces of the United States shall be re-employed according to the provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994. Any and all benefits under this Agreement which require working as a condition of earning such benefits and such other benefits as Health, Medical and other insurance and the retirement plan shall not be due such employees, unless specifically required by statute.

## ARTICLE XX

### Holidays

#### SECTION 1.

Members of the bargaining unit shall be paid eight (8) hours pay at their regular straight time rate for:

New Years Day	Labor Day
Good Friday	Thanksgiving Day
Memorial Day	Day After Thanksgiving Day
Independence Day (4th of July)	Christmas Eve
	Christmas Day

SECTION 2.

To receive holiday pay employees must have worked the full day immediately preceding the holiday and the full day immediately after the holiday. An employee will be considered to have worked the full day before the holiday if he is up to fifteen (15) minutes late reporting to work. The requirement that employees must have worked the full day immediately preceding and the full day immediately after the holiday shall be waived only when the absence is caused by being on scheduled vacation, jury duty, funeral leave, or injury sustained while working for the Cooperative and the injury is compensable under Worker's Compensation statutes and the injury occurred within thirty (30) days of the day for which eligibility is required. If an employee is on Sick Leave the day before or the day after a holiday, then such employee may receive Sick Leave under Article XVII, Leave Program, Sections 1 and 2, for the day of the holiday, but shall not receive holiday pay.

SECTION 3.

In addition to the above allowance, employees will be compensated for hours actually worked on the holidays at time and one-half (1-1/2) for hours actually worked between 8:00 a.m. and 5:00 p.m. and double time for hours actually worked before 8:00 a.m. and after 5:00 p.m.

SECTION 4.

Holidays falling on Saturday shall be recognized on Friday and holidays falling on Sunday shall be recognized on Monday.

SECTION 5.

If a holiday set forth in Section 1 falls within an employee's scheduled vacation, then the employee will receive an additional day of vacation, which will be at the employee's option added to the end of such scheduled vacation or at the beginning of such scheduled vacation.

ARTICLE XXI

Vacation

SECTION 1.

Employees shall receive paid vacations as follows:

After one (1) year of employment	-	One (1) week
After two (2) years of employment	-	Two (2) weeks
After ten (10) years of employment	-	Three (3) weeks
After twenty-one (21) years of employment	-	Three (3) weeks plus one (1) day
After twenty-two (22) years of employment	-	Three (3) weeks plus two (2) days
After twenty-three (23) years of employment	-	Three (3) weeks plus three (3) days
After twenty-four (24) years of employment	-	Three (3) weeks plus four (4) days
After twenty-five (25) years of employment	-	Four (4) weeks
After thirty (30) years of employment	-	Five (5) weeks

In computing length of employment for the purposes of vacation, the employee's length of employment with the Cooperative, including prior service, will be counted.

SECTION 2.

In order to be eligible for vacation as set forth above, an employee will be required to actually work the minimum number of hours set forth below during the twelve (12) month period immediately preceding the eligibility dates:

1,500 hours	100%
1,450 hours	75%
1,400 hours	50%
1,350 hours	25%
Less than 1,350 hours	0%

In order for an employee who retires before his anniversary date of employment to be eligible for vacation as set forth above, on a pro rata basis, he will be required to actually work the minimum number of hours set forth below during the period between his last anniversary date and his date of retirement.

80% of available hours--100% of pro rata vacation.

75% of available hours--75% of pro rata vacation.

70% of available hours--50% of pro rata vacation.

65% of available hours--25% of pro rata vacation.

Less than 65% of available hours--0%.

Actual hours spent on Jury Duty will be counted as hours “actually worked” for the purpose of meeting the minimum number of hours set forth above.

### SECTION 3.

The Cooperative shall post vacation schedules on or before January 1 of each year. Each employee must designate his vacation period on such schedule not later than February 1 of each year. In the event two (2) or more employees designate the same vacation period on such schedule, then the employee with the longest period of continuous service from the last date of hire shall have preference. In designating the schedule of the periods in which vacations may be taken, such schedules shall be prepared in a manner consistent with the orderly and efficient operation of the Cooperative, as determined by it. If an employee who has designated a vacation period desires to change it, he may, if it is mutually agreed to by the Cooperative, change the period of vacation to a time when no other employee is scheduled or is otherwise convenient, as determined by the Cooperative.

In the instance of an employee with one (1) week of vacation, they may take such vacation in one (1) day increments. In the instance of employees with two (2) week vacation periods, they may take one (1) week in increments of one (1) full day or one-half (1/2) days. In the instance of employees with three (3), four (4) and five (5) week vacation periods, they may take one (1) week in increments of one (1) day and one (1) week in increments of one-half (1/2) days. If an employee chooses the option of taking vacation in one (1) day or one-half (1/2) day

increments as set forth, he must give at least two (2) days notice before each increment and must receive permission from his Department Head. If mutually convenient and agreeable between the Cooperative and the employee, the two (2) day notice may be waived.

#### SECTION 4.

Vacations are not cumulative and they shall be taken during the twelve (12) month period between January 1 and December 31 of each year. Vacation days earned, but not taken during such period, shall be forfeited by the employee and no pay will be provided to the employee for any days of vacation not taken, except employees shall be permitted to carry over one (1) week of vacation, but shall not in any one (1) year have more than six (6) weeks of vacation (earned and carried over). In the event an employee is off work because of a compensable injury under Worker's Compensation statutes, such employee will be given credit for service consistent with the yearly vacation entitlement set forth in Section 1. An employee who is off work because of a compensable injury under the Worker's Compensation Statute will be given credit for hours worked for earning vacation under Article XX1, Section 2, for up to seventy-five (75) working days (maximum of 600 hours) they are off work because of a compensable injury under the Worker's Compensation Statute.

An employee who voluntarily or involuntarily terminates employment with the Cooperative shall be paid for all accumulated vacation, on a prorated basis, as of the date of termination. Vacation days used in excess of the prorated accumulated days of entitlement before termination will be deducted from the employee's final pay at the time of termination.

## ARTICLE XXII

### Group Insurance

#### SECTION 1.

(a) The Cooperative agrees to provide health insurance for employees in accordance with the Anthem Plan provided to the Union during negotiations for this Agreement designated HSAE2E7 and make it available to regular full-time employees who have completed their probationary period. For employees hired on or before November 30, 2005 and who are actively employed on November 30, 2017, the Cooperative agrees to pay the full premium, including increases for family or single coverage, whichever is applicable.

(b) Employees hired on and after December 1, 2005 will have such health insurance provided to them on an employee-only basis. If such employee desires to add a spouse and/or dependents, then such employee will pay the difference in premium between the employee-only and the premium for adding a spouse and/or dependents.

(c) Further, such Employees hired on and after December 1, 2005 shall have no health insurance provided by the Cooperative when they retire.

(d) The Cooperative shall have the right to change insurance carriers for any of the group insurance programs as set forth in this Article at any time so long as the group insurance coverage is equivalent.

(e) The contracts between the Cooperative and insurance carriers will govern in all matters related to the insurance plans provided for herein. The exact coverage and the conditions for coverage of the aforesaid insurance will be determined by the terms and conditions of the policy or contract, and the Cooperative will not under any circumstances be liable as an insurer of any of the benefits to the employees.

SECTION 2.

Under the same conditions as set forth above in Section 1, the Cooperative will make available to employees a basic dental and vision plan. The full premium for such plans will be paid by the individual employees. The conditions established by the insurance company or companies involved will be met by the employees as a condition of providing such coverages including, but not limited to, minimum numbers of employees participation, duration, etc.

SECTION 3.

(a) For all current retirees and employees who were hired on or before November 30, 2005 who hereafter retire, in order for such insurance to be made available, a retiree or an eligible employee who retires from employment at the Cooperative in the future must have attained at least age sixty (60) and have at least thirty (30) years of service with the Cooperative.

(b) For all eligible employees described in paragraph (a) above, the Cooperative will provide the Humana Medicare Employer Plan designated Passive and Passive Waiver LPPO 079 064 with RX 127 presented to the Union during negotiations for this Agreement.

(c) For currently employed employees, who are eligible for health insurance under this Agreement, the Cooperative will create a Health Savings Account (“HSA”) for each such employee and contribute the following amounts on the following dates to such HSA:

	<u>Employee Coverage Only</u>	<u>Family Coverage Only</u>
May 1, 2018	\$3,300.00	\$6,600.00
January 1, 2019	\$3,300.00	\$6,600.00
January 1, 2020	\$3,300.00	\$6,600.00

(d) When an eligible employee under this Section 3 becomes eligible for Medicare, that employee and spouse at the time of retirement from the Cooperative will submit proof of enrollment and the amount paid for Medicare B and, thereafter on an annual basis provide to the

Cooperative a certification of their continued participation; and the Cooperative will pay directly to the retiree, retroactively, on a quarterly basis, the amount paid for Medicare B.

(e) The insurance coverage referred to above shall only be made available for the life of the retired employee.

#### SECTION 4.

Under the same conditions as set forth above in Section 1, the Cooperative will make available for each employee a \$50,000 life insurance plan. The full premium for such plan will be paid by the Cooperative for the duration of this Agreement. The conditions established by the insurance company or companies involved will be met by the employees as a condition of providing such coverage.

#### SECTION 5.

The Cooperative will provide to employees a long-term disability insurance plan with the following provisions:

- (1) Sixty-six and two-thirds (66-2/3) pay
- (2) Twenty-six (26) week waiting period

The contracts between the Cooperative and insurance carriers will govern in all matters related to the insurance plans provided for herein. The exact coverage and the conditions for coverage of the aforesaid insurance will be determined by the terms and conditions of the policy or contract, and the Cooperative will not under any circumstances be liable as an insurer of any of the benefits to the employees.



## ARTICLE XXIII

### Retirement Plan

#### SECTION 1.

Effective January 1, 1995, the Cooperative adopted and implemented the National Rural Electric Cooperative Association (“NRECA”) Selectre Pension Plan (the “Plan”) for the benefit of its employees. The Plan replaced the Taylor County RECC Employees’ Retirement Savings Trust Fund (the “Trust Fund”). The Trust Fund was terminated.

The instruments composing the Plan will govern in all matters related to it. The exact terms and conditions for eligibility for coverage, eligibility for participation, eligibility for retirement, contribution rates, etc. will be determined by the terms and conditions of such instruments and the Cooperative will not under any circumstances be liable for any benefits, or otherwise, to the employees.

Employees who have reached the age of sixty (60) and have a minimum of thirty (30) years service with the Cooperative will be permitted to retire and, upon such retirement, the Cooperative will pay one hundred percent (100%) of the health insurance premium for such employee until they qualify for benefits provided by Medicare. At such time, the employee will be provided the Blue Cross–Blue Shield “carve out” supplemental plan provided for in Article XXII, Sections 3(c) and (d).

## ARTICLE XXIV

### Miscellaneous

#### SECTION 1. Stewards.

The Union shall have the right to designate from among the employees covered by this Agreement a Chief Steward at each of the three (3) places of work. The Union shall notify the

Cooperative in writing of the names of said Stewards so designated. The Cooperative shall have the right to recognize and deal with the Stewards, so designated, in the settlement of grievances and other matters pertaining to the administration of this Agreement. Stewards will not leave their work to investigate, present or discuss grievances unless given permission by their Supervisor. They will be permitted, however, to perform this business during scheduled breaks and scheduled meal periods and after their shift ends. In addition, Stewards will be permitted to transmit messages and information, which originates with, and are authorized by the Local Union or its officers, provided such messages and information have been reduced to writing. In the event of any change in Stewards, the Union shall notify the Cooperative in writing at the time the new Stewards assume their responsibilities.

SECTION 2. Bulletin Boards.

The Cooperative will provide suitable space on its bulletin boards at each location of work for the posting of official Union bulletins.

Nothing, however, shall be posted on such bulletin boards which is derogatory to any individual, or which is libelous or obscene, or which deals with any matter that is subject to the grievance-arbitration procedure set forth in this Agreement. Only official matters which relate directly to members of the bargaining unit at the Cooperative may be posted on such bulletin boards.

SECTION 3. Examinations.

Physical, mental or other examinations required by a government body, or the Cooperative, shall be promptly complied with by all applicants and employees, provided, however, the Cooperative shall pay for all such examinations. The Cooperative shall not pay for any time spent for such examinations, unless the examination is required to be taken by the

Cooperative. Employees may take sick leave for such time actually spent traveling to and from and at the place of examination. Examinations are not to exceed one (1) in any one (1) year, unless the employee has suffered an injury or illness during the year.

The employer reserves the right to select its own medical examiner or physician and the Union may, if it believes an injustice has been done an employee, have said employee reexamined at the Union's expense.

An employee who has been off work for illness or other disability for a period of more than two (2) weeks will be required to obtain a statement from his attending physician and specialist (if one) certifying the nature and extent of the employee's illness or other disability for the period of absence and certify that the employee is released to return to work with no restrictions on his ability to work and can perform all the duties of his job.

#### SECTION 4. Uniforms and Protective Clothing.

In the event the Cooperative requires employees to wear uniforms, the Cooperative shall supply and pay for the uniforms.

The Cooperative will provide all safety equipment required.

Lost, broken or stolen equipment will be replaced at the employee's cost, unless the employee can show that it was not because of his negligence or acts by him.

#### SECTION 5. Worker's Compensation.

The Cooperative agrees to use its best efforts to cause the insurance carrier to duly and promptly settle and pay just on-the-job injury claims, when such claims are due and owing. The Cooperative shall provide Worker's Compensation protection as required by law.

#### SECTION 6.

Retired employees shall continue to receive Co-op Hi-Lights in addition to being allowed to attend employee picnics and other recreational activities.

SECTION 7. Educational Assistance Program.

In order to actively encourage employees to take advantage of educational opportunities and to provide for individual growth and potential advancement, financial assistance will be made available under the following circumstances:

- (1) Eligibility -- All regular full-time employees.
- (2) Effective Date -- After completion of the probationary period provided for in this Agreement.
- (3) Covered Educational Programs -- Courses which improve employee effectiveness under their present assignments and/or qualify an employee for promotion and such courses are taken on the employees' own time outside of regularly scheduled working hours.
- (4) Expenses Eligible for Reimbursement -- Tuition for all approved courses completed with a grade "C" or better, or if the course is not graded on a letter basis but on a "pass-fail" basis, the employee receives a "pass" grade.
- (5) Reimbursed Amount -- Fifty percent (50%) of the expenses for tuition after completion of the course and upon presentation to the Manager of proof of the grade and paid receipts for such tuition.
- (6) Application Procedure --
  - (a) Employee must complete the application for course approval in sufficient time to obtain necessary approval prior to course registration and provide such application to his supervisor;
  - (b) Approval by the employee's immediate supervisor; and

(c) Final approval, in writing, by the Manager.

SECTION 8. DRIVE.

The Cooperative agrees during the first payroll period in December of each year of this Agreement that it will deduct from the paychecks of all employees who are covered by this Agreement a contribution in an amount designated by such employees, to DRIVE, the Union's political action committee, provided that such employees shall have signed and submitted a written authorization for such action on the part of the Cooperative; and, provided further, that such written authorization shall conform to and be in accordance with all applicable Federal and State laws. All monies deducted by the Cooperative shall be forwarded to the Secretary-Treasurer of the Union. The Cooperative will recognize authorizations for deductions from wages, if in compliance with State and Federal law, to be transmitted to the Union. No such authorization shall be recognized if in violation of State or Federal law. No deduction shall be made which is prohibited by applicable law. This provision is subject to whatever shop rule is promulgated by the Cooperative with respect to garnishments or other wage deductions.

In consideration of the adoption by the Cooperative of this DRIVE contribution, the Union agrees to indemnify and hold the Cooperative harmless from and against any and all liability or loss as a result of any action brought by any employee, employees or any other person on account of claimed illegal payments, including reasonable attorneys' fees and court costs.

If, for any reason, an employee does not work during the first payroll period in December of each year of this Agreement in which the DRIVE contribution is to be deducted, the Cooperative shall make deductions for the above purpose from such employee's wages out of the next succeeding pay period in which he works.

## ARTICLE XXV

### Non-discrimination

The Cooperative and the Union agree that the provisions of this Agreement shall be applied to all employees without discrimination on the basis of age (over 40), sex, religion, race, color, creed, national origin, or disability (as that term is defined and applied within the meaning of the Americans With Disabilities Act and its implementing regulations).

Whenever the words “he,” “him” or “his” are used herein, those words shall be deemed to include the feminine gender as well.

## ARTICLE XXVI

### Wage Rates and Classifications

#### SECTION 1.

All employees in the bargaining unit receiving a “red circle” rate at the time this Agreement is executed, will continue to receive such “red circle” rate.

#### SECTION 2.

New employees hired by the Cooperative after the effective date of this Agreement shall begin their employment at sixty percent (60%) of the “classified rate;” after six (6) months of employment, such employees will be paid at the rate of seventy percent (70%) of the “classified rate;” after eighteen (18) months of employment, such employees will be paid at the rate of eighty percent (80%) of the “classified rate;” after twenty-four (24) months of employment, such employees will be paid at the rate of ninety percent (90%) of the “classified rate;” and at the end of thirty-six (36) months of employment, such employees will be paid at one hundred percent (100%) of the “classified rate.”

Employees who are promoted to higher rated positions after execution of this Agreement will be paid at the rate of the position to which they are promoted.

SECTION 3. Classified Rates.

<u>Classification</u>	<u>Classified Rates</u>			
	<u>12/1/16</u>	<u>12/1/17</u>	<u>12/1/18</u>	<u>12/1/19</u>
Serviceman	\$ 28.20	\$ 28.76	\$ 29.34	\$ 29.93
First Class Lineman	\$ 27.64	\$ 28.19	\$ 28.75	\$ 29.33
Second Class Lineman	\$ 25.98	\$ 26.50	\$ 27.03	\$ 27.57
Third Class Lineman	\$ 22.96	\$ 23.42	\$ 23.89	\$ 24.37
Apprentice Lineman	\$ 21.74	\$ 22.17	\$ 22.61	\$ 23.06
Right-of-Way Man	\$ 23.76	\$ 24.24	\$ 24.72	\$ 25.21
Right-of-Way Helper	\$ 21.74	\$ 22.17	\$ 22.61	\$ 23.06
Groundman	\$ 21.74	\$ 22.17	\$ 22.61	\$ 23.06
Laborer	\$ 21.74	\$ 22.17	\$ 22.61	\$ 23.06
<u>Engineering Department</u>				
Instrument Man	\$ 26.53	\$ 27.06	\$ 27.60	\$ 28.15
(Staking Engineer)		\$ 00.00	\$ 00.00	\$ 00.00
Engineering Aid	\$ 25.41	\$ 25.92	\$ 26.44	\$ 26.97
Staking Engineer Helper	\$ 23.76	\$ 24.24	\$ 24.72	\$ 25.21
<u>Meter Department</u>				
Licensed Meter Man	\$ 27.64	\$ 28.19	\$ 28.75	\$ 29.33
<u>Garage Department</u>				
Mechanic	\$ 25.16	\$ 25.66	\$ 26.17	\$ 26.69
Mechanic Helper	\$ 23.46	\$ 23.93	\$ 24.41	\$ 24.90
<u>Warehouse Department</u>				
Warehouseman <sup>1</sup>	\$ 23.76	\$ 24.24	\$ 24.72	\$ 25.21

<sup>1</sup> When purchasing duties are assigned to the Warehouseman, the employee involved will receive a \$1.00 per hour premium. Such premium shall be added to the Warehouseman's rate in effect at that time (e.g. Rate \$15.00 per hour plus \$1.00 per hour premium equals \$16.00 per hour rate.)

SECTION 4.

The “Classified Rates” set forth above reflect the following increases to the rates in effect immediately prior to ratification of this Agreement: Effective December 1, 2017, a two percent (2%) per hour increase to wage rates; effective December 1, 2018, a two (2%) per hour increase in wage rates; effective December 1, 2019, a two percent (2%) per hour increase in wage rates.

ARTICLE XXVII

Effect of Law

All provisions of this Agreement shall be subordinate and subject to any statute or law that may be applicable, whether now in effect or hereinafter enacted. If any provision of this Agreement or application of this Agreement to any employee is contrary to law, then such provision or application shall not be deemed valid except to the extent permitted by law, but all other provisions or applications of this Agreement shall continue in full force and effect.

If any provisions of this Agreement or application of this Agreement to any employee is contrary to law, then the Cooperative and the Union shall meet and attempt in good faith to agree upon a suitable replacement. If the parties are unable with due diligence to agree, the issue in question shall be subject to collective bargaining negotiation when this Agreement expires.

ARTICLE XXVIII

Entire Agreement

SECTION 1.

This Agreement sets out the entire understanding between the Cooperative and the Union with respect to the unit of employees described in this Agreement. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein and this Agreement shall be strictly construed. This Agreement applies only to the collective bargaining unit defined



in this Agreement. None of the benefits, rights or privileges accorded by this Agreement to the Union or to any employee covered by this Agreement shall survive the expiration or termination of this Agreement.

SECTION 2.

It is distinctly understood and agreed by the Union that the Cooperative shall not be obligated, contractually or otherwise, to continue in effect any custom, practice or benefit unless it has contractually obligated itself to do so by clear and explicit language in this Agreement.

ARTICLE XXIX

Collective Bargaining

The Cooperative and the Union each acknowledge that this Agreement has been reached as a result of collective bargaining in good faith by both parties hereto, and that both parties hereto have had the unlimited opportunity during negotiations to submit and discuss proposals on all subjects which are bargainable matters. While it is the intent and purpose of the parties hereto that each of them shall fully perform all obligations by them to be performed in accordance with the terms of this Agreement, the Union agrees that the Cooperative shall not be obligated to bargain collectively with the Union during the term of this Agreement on any matter pertaining to rates of pay, wages, hours of employment, or other conditions of employment, unless an obligation to bargain is otherwise specifically provided for in another Article of this Agreement, and the Union hereby specifically waives any right which it might otherwise have to request or demand such bargaining, except as provided in the Article entitled Effect of Law, and

acknowledges that the Cooperative's obligations during the term of this Agreement shall be limited to the performance and discharge of its obligations under this Agreement.

### ARTICLE XXX

#### Duration of Agreement

The effective date of this Agreement is December 1, 2017. This Agreement shall be in full force and effect for the entire period from December 1, 2017 through November 30, 2020, and from year to year thereafter, unless either party hereto shall at least sixty (60) days prior to November 30, 2020, or the 30th day of November in any year thereafter, notify the other party in writing of its intention and desire to terminate this Agreement. If proper notice is given and the parties, after negotiation, fail to reach agreement on the proposed changes, this Agreement may be terminated by either party upon ten (10) days' written notice delivered to the other at any time after the date upon which this Agreement would have otherwise terminated if no notice for termination had been given. Such ten (10) days' notice must be given before any lockout or strike may occur.

IN TESTIMONY WHEREOF, the Cooperative and the Union by their respective officers and representatives hereunto duly authorized, have signed this Agreement on the day, month and year first set forth above.

TAYLOR COUNTY RURAL ELECTRIC  
COOPERATIVE CORPORATION

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LOCAL UNION NO. 89,  
GENERAL DRIVERS, WAREHOUSEMEN  
AND HELPERS, AFFILIATED WITH  
INTERNATIONAL BROTHERHOOD OF  
TEAMSTERS, CHAUFFEURS, WARE-  
HOUSEMEN & HELPERS OF AMERICA

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AGREEMENT

BETWEEN

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

AND

LOCAL UNION NO. 89  
GENERAL DRIVERS, WAREHOUSEMEN AND HELPERS  
AFFILIATED WITH  
INTERNATIONAL BROTHERHOOD OF  
TEAMSTERS, CHAUFFEURS, WAREHOUSEMEN AND HELPERS OF AMERICA

(Office Clerical)

Effective December 1, 2020 through November 30, 2025

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## ARTICLE I

This Agreement is made and entered into this 1st day of December, 2020, by and between Taylor County Rural Electric Cooperative Corporation, hereinafter referred to as the Cooperative, and Local Union No. 89, General Drivers, Warehousemen and Helpers, affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America, hereinafter called the Union.

## ARTICLE II

### PREAMBLE

#### Statement of Principles and Union Responsibilities

The Union recognizes its responsibilities as the exclusive bargaining agent for the employees covered by this Agreement, and realizes that in order to provide maximum opportunities for continuing employment, good working conditions and good wages, the Cooperative must be in a strong marketing position, which means that it must produce quality services and products and be able to sell them at the lowest possible costs and otherwise be able to operate its business efficiently, economically and competitively. The Union therefore agrees that it will support the Cooperative's efforts to assure a fair day's work by the employees for a fair day's pay. The Union will support the Cooperative in its efforts to improve services, preserve equipment, prevent accidents and strengthen good will between the Cooperative and its employees, as well as with its suppliers and customers. The Union further recognizes that the Cooperative has certain definite and stringent obligations and responsibilities to its customers, suppliers, Public Service Commission and Rural Utilities Service ("RUS") and the Union agrees that it will fully cooperate with the Cooperative in the performance and discharge of these obligations and responsibilities.

## ARTICLE III

### Recognition

The Cooperative recognizes the Union as the exclusive bargaining representative for all office clerical employees employed at its Campbellsville, Kentucky, location, including the office janitor, but excluding all professional employees, guards, and supervisors as defined in the Act and all other employees. It is the intention of the parties hereto that the bargaining unit covered by this Agreement shall be as established by the National Labor Relations Board in its “Certification of Representative” dated November 14, 1978, in Case No. 9-RC-12614, and this Article is included herein solely for the purpose of discharging the Cooperative’s obligation under the law to recognize the Union.

In the event the Cooperative is sold to a private investor, notice of such sale will be given to the Union not later than the day of the closing of such sale.

## ARTICLE IV

### Management Prerogatives

The operation, control and management of the Cooperative’s facilities and operations, and all business and activities of the Cooperative in connection therewith which are covered or affected by this Agreement, and the supervision and direction of the working forces at such facilities, operations and business are and shall continue to be solely and exclusively the functions and prerogatives of the management of the Cooperative.

All of the rights, functions and prerogatives of management which the Cooperative had prior to entering into this Agreement with the Union are reserved and retained exclusively to the Cooperative, unless changed or modified by one or more explicit provisions of this Agreement. Specifically but without limiting or affecting the generality of the foregoing, it is distinctly



understood and agreed that the Cooperative has the sole right to: Determine the nature and extent of the business to be carried on by the Cooperative; determine the suppliers and customers with whom it will deal, and the prices at which and terms upon which its materials, equipment and supplies will be purchased, leased or otherwise acquired and its services and products will be sold; determine the size and composition of the working force covered by this Agreement, and assignment of work, and policies affecting the hiring of new employees, layoff, discipline and discharge of employees for cause; and determine the qualifications of employees, including the right to terminate the services of employees without limitation during their probationary period; establish and enforce quality, production, construction, and service standards for its employees, services and products; establish new departments; discontinue existing departments; introduce new and improved equipment, facilities and service methods; change, combine, establish or discontinue jobs or operations; determine when and if vacancies in the working force shall be filled; determine the means and methods by which production and services will be made; determine the hours of operation, discontinue temporarily or permanently, in whole or in part, any operations of the business of the Cooperative covered or affected by this Agreement.

The Cooperative shall also have the right from time to time to make and enforce such reasonable rules, procedures and regulations applicable to employees covered by this Agreement for the purpose of maintaining order, safety, effective operations and control; to enforce, change, abolish or modify such existing rules, procedures and regulations applicable to employees covered by this Agreement, as it may from time to time deem necessary or advisable, after advance notice thereof to the Union and employees, which shall be subject to the grievance and arbitration procedure of this Agreement. The Cooperative shall also have the right to require compliance with such rules, procedures and regulations by employees until an Arbitrator sets

aside the rule, procedure or regulation as a result of the grievance and arbitration procedure or the parties mutually agree to set aside the rule, regulation or procedure without arbitration.

## ARTICLE V

### Subcontracting

It is understood by the Cooperative and the Union that for the Cooperative to satisfy the demands of its customers and to successfully operate the business, contracting and/or subcontracting of work is necessary from time to time. It is therefore agreed by the Union that the Cooperative may, within its exclusive discretion, engage contractors for all construction, manufacturing, service and operations functions, and any and all other functions which it, in its exclusive discretion, deems necessary and desirable. The Cooperative will not subcontract work under this provision that would cause the layoff of employees.

## ARTICLE VI

### Supervisory and Other Excluded Personnel

Notwithstanding any of the provisions of this Agreement, there shall be no limitation or restriction upon the nature, extent and kind of work which Supervisory and Management personnel may perform, nor shall there be any limitation or restriction as to the times or occasions on which Supervisory and Management personnel may perform such work. The Cooperative will not utilize this Article in such a way as to displace any employee covered by this Agreement.

## ARTICLE VII

### Discipline and Discharge

#### SECTION 1.

The Cooperative shall have the right to discharge employees during their probationary period without cause and without recourse by the Union or by such probationary employee to the grievance procedure of this Agreement.

#### SECTION 2.

The Cooperative shall have the right to discipline or discharge employees for “just cause”. While it is the policy of the Cooperative to warn employees for minor infractions before taking disciplinary action or discharging them, it is distinctly understood and agreed that certain offenses, such as, but not by any means limited to the following, shall be considered “just cause” and cause for immediate discharge, without warning: Dishonesty; insubordination; fighting while on the Cooperative’s premises or on duty; smoking in fuel pump areas; failure or refusal to wear or utilize any safety equipment provided and required by the Cooperative or to follow any safety procedure prescribed by the Cooperative; horseplay of such a nature as to be capable of causing personal injury or property damage; drinking alcoholic beverages or being under the influence of alcoholic beverages while on the Cooperative’s premises or on duty; being in possession of or using or being under the influence of narcotics (unless prescribed by the employee’s physician and the employee is following the physician’s directions on dosages, etc.), marijuana or hallucinatory drugs; proven falsification of the Cooperative’s records or reports; willful damage to tools, equipment or other Cooperative property; failure to immediately report involvement in an accident while on duty or on the Cooperative’s premises; or participation in any activity prohibited by the Article of this Agreement entitled “No Strike No Lockout”.

### SECTION 3.

It is understood and agreed that employees have a responsibility to be regular and punctual in their work attendance and that habitual or repeated tardiness or absenteeism or failure to report to work promptly, and other minor offenses will be cause for disciplinary action, including discharge. The procedure will be as follows: (1) first offense: verbal warning; (2) second offense: written warning; (3) third offense: three (3) day suspension; and (4) fourth offense: subject to discharge.

It is expressly agreed (a) that the Cooperative, in its discretion, may decide not to discharge an employee for the fourth (4th) offense, and (b) that the Cooperative's failure in any case or cases to strictly enforce the above procedure, shall not be a precedent and shall not constitute a waiver of the Cooperative's right to enforce such procedure in any other case.

### SECTION 4.

It is agreed that in the event an employee is given any disciplinary action, including a warning notice, a copy of the warning notice will be given to the employee, one (1) copy to the Union and one (1) copy will be retained in the employee's personnel file. A warning notice or notices for any cause may constitute a basis for discharge for any subsequent infraction and it is understood and recognized by the parties hereto that the infractions specified in Section 2 of this Article shall be cause for immediate discharge without warning. It is further understood and recognized that in any event it shall be cause for discharge if an employee is given four (4) warning notices for any cause or combination of causes within a "rolling" twelve (12) month period. Disciplinary warnings outside this "rolling" twelve (12) month period will not be used for disciplinary purposes. All disciplinary warnings and discharges shall be subject to the grievance procedure.

## ARTICLE VIII

### Union Security and Checkoff

#### SECTION 1. Union Security.

It is recognized by the parties that the Commonwealth of Kentucky law prohibits union membership as a condition of employment. The Cooperative and the Union agree, in the event future legislation during the term of this Agreement provides for permitting a Union Shop in the Commonwealth of Kentucky, to negotiate with respect to inclusion of some form of a Union Security provision.

#### SECTION 2. Checkoff.

The Cooperative agrees to deduct each month, from the paychecks of all employees who are covered by this Agreement, all periodic dues and initiation fees owing to the Union by the employees, provided, however, that such employees shall have signed and submitted a written authorization for such action on the part of the Cooperative; such written authorization shall conform to and be in accordance with all applicable Federal and State laws.

All monies deducted by the Cooperative shall be forwarded to the Secretary-Treasurer of the Union.

It is understood and agreed that any monies collected by the Cooperative for the Union will be taken out of the paycheck for the first pay period of the month and remitted to the Union before the 30th day of the same month.

The Cooperative will recognize authorizations for deductions from wages, if in compliance with State and Federal law, to be transmitted to the Union. No such authorization shall be recognized if in violation of State or Federal law. No deduction shall be made which is

prohibited by applicable law. This provision is subject to whatever shop rule is promulgated by the Cooperative with respect to garnishments or other wage deductions.

### SECTION 3.

In consideration of the adoption by the Cooperative of the Checkoff provisions, the Union agrees to indemnify and hold the Cooperative harmless from and against any and all liability or loss as a result of any action brought by any employee or employees on account of claimed illegal payments, suspension or discharge under the provisions of Article VIII of this Agreement, above described, including reasonable attorneys' fees and court costs.

### SECTION 4.

If for any reason an employee does not work during the first pay period of any month in which the checkoff is made, the Cooperative shall make deductions for the above purpose from such employee's wages out of the next succeeding pay period in which he works.

## ARTICLE IX

### No Strike-No Lockout

The Union agrees that during the term of this Agreement neither the Union, its officers, agents or members shall authorize, instigate, aid, condone or engage in any work stoppage, strike of any kind or description, including so-called sympathy strikes, or otherwise interrupt, impede or restrict services of the Cooperative or engage in any activity which would tend to cause an interruption or delay in the accomplishment of the work and business of the Cooperative.

The Union further agrees that during the term of this Agreement the Union, its officers, agents or members will not honor or recognize any picket line or picketing in any form, including recognition of picket lines or picketing out of so-called sympathy, by any union at the Cooperative, or any facility or operation of the Cooperative, regardless of where it is located.

Any employee who engages in any conduct prohibited by this Article, or who fails or refuses to comply with any provision of this Article, shall be subject to appropriate discipline, including discharge, without warning, by the Cooperative. In the event an employee is discharged for violation of the provisions of this Article, he may resort to the grievance and arbitration procedures set forth herein. The arbitrator shall, however, be limited to determining the single issue of whether or not the employee did, in fact, participate in or promote such action and the employee(s) affected will have the burden of conclusively showing his (their) non-participation in and not having promoted such actions. Further, the Cooperative shall be under no obligation to bargain with the Union concerning employees who are on strike or concerning the subject of any strike so long as the strike continues.

Neither the violation of any provision of this Agreement nor the commission of any act constituting an unfair labor practice or otherwise made unlawful by any federal, state or local law shall excuse the Union, its officers, agents or members from their obligations in the provisions of this Article.

The provisions of this Article shall not be appealable to the grievance procedure either for the purpose of assessing damages or securing a specific performance, such matters of law being determinable and enforceable only in the courts.

The Cooperative shall not lock out members of the Union during the term of this Agreement.

## ARTICLE X

### Probationary Employees

All new or rehired employees shall be placed on probation and shall be classified as temporary help during the first one hundred twenty (120) work days of their employment with

the Cooperative. During such one hundred twenty (120) work day probationary period the Cooperative may discharge or otherwise discipline, lay off, transfer or assign such employees with or without cause, and such actions shall not be subject to the grievance procedure.

Probationary employees who complete their probationary period will be classed as regular employees and their date of hire shall be from the first day of hiring.

## ARTICLE XI

### Rates for New Job Classifications

Recognizing that during the term of this Agreement the Cooperative may install new equipment or change work methods resulting in the creation of new job classifications, the Cooperative shall establish rates for such new classifications in line with the Cooperative's wage scale for like work and notify the Union's representative in writing. If after ten (10) days neither party questions the rate established for the new classification, it shall become the established rate for the job; otherwise, the establishment of such rate shall be a matter for negotiation. If the parties negotiate and are unable to reach an agreement, the rate as established by the Cooperative shall stand until this Agreement expires if less than twelve (12) months until this Agreement expires and then shall be subject for renegotiation. If more than twelve (12) months from the expiration of this Agreement, then the dispute shall be subject to the Grievance-Arbitration Procedure set out elsewhere in this Agreement.

## ARTICLE XII

### Hours of Work and Overtime

#### SECTION 1.

An employee's regular work week shall be forty (40) hours and shall start at the beginning of his shift on Monday, subject to change by the Cooperative when requirements



dictate, but shall not be less than eight (8) hours, excluding a one (1) hour lunch break. In addition, employees shall receive two (2) ten (10) minute breaks during a full eight (8) hour shift.

The work week shall begin at 12:01 a.m. Sunday and end at Midnight the following Saturday.

## SECTION 2.

When overtime is required, the employees in the classification or who are assigned on the job where the overtime exists shall be required to work the overtime assigned.

## SECTION 3.

Overtime at the rate of time and one-half (1-1/2) shall be paid for all hours actually worked in excess of forty (40) hours in any one work week. Time off for sick leave, actual hours served on Jury Duty under Article XVIII, and Holidays as set forth in Article XX, only shall be considered hours worked (8 hours per day) for purposes of this provision. Overtime under this Section shall be computed on a weekly basis.

## SECTION 4.

No premium or overtime pay set out in this Agreement shall be pyramided.

## SECTION 5.

An employee required, on a temporary basis, to report to a work place other than his regularly required work place, will not be required to travel on his own time for a period longer than the travel time to his regular reporting work place.

## ARTICLE XIII

### Reporting and Call-Out Pay

#### SECTION 1.

When an employee reports for work at his regular starting time on a scheduled work day, he will be guaranteed eight (8) hours straight time pay at his regular hourly rate of pay, provided, however, that this provision shall not apply in case of strikes or other work stoppages, disciplinary suspension of an employee, acts of God or any other cause beyond the Cooperative's control.

#### SECTION 2.

When an employee has completed his regular shift and left the Cooperative's premises, but is called in to work more than two (2) hours prior to the beginning of his next regularly scheduled shift, he will be guaranteed three (3) hours work at his regular straight-time hourly rate of pay. This guarantee shall only apply once each work day (24-hour period). Other hours actually worked on additional "call-outs" will be compensated at the employee's regular straight-time hourly rate.

No employee shall be required to take time off to avoid the payment of overtime.

## ARTICLE XIV

### Grievance Procedure

#### SECTION 1.

A grievance as referred to in this Agreement is a dispute arising from the interpretation or application of one or more specific provisions of this Agreement. Grievances shall be processed in accordance with the procedures set forth below.

STEP 1. The aggrieved employee shall present his grievance to his Supervisor within three (3) days after the cause of such grievance becomes known or could reasonably be expected to have been known. If he has been prevented from presenting the grievance within this time limit because of an excused absence, the days of excused absence shall be excluded in computing the time limit. The aggrieved employee may be accompanied by his Union Steward.

STEP 2. If the grievance is not settled in Step 1, it may be appealed by presenting the grievance in writing within five (5) days to the Superintendent, who shall meet with the aggrieved employee. The aggrieved employee may be accompanied by his Union Steward.

STEP 3. If the grievance is not settled in Step 2, it may be appealed by the Union within ten (10) days to the Manager (or the person acting in his capacity in the event of his absence) who shall arrange to meet with the Union's Assistant to the President and the aggrieved employee and his Union Steward.

STEP 4. If the grievance is not satisfactorily settled in Step 3 and if the grievance is otherwise arbitrable under this Agreement, it may be referred to arbitration in strict accordance with the provisions of this Agreement pertaining to arbitration, provided that if the Union fails to notify the Cooperative in writing by Registered Mail within ten (10) days after the Cooperative gives its answer in writing to a grievance at Step 3 of the grievance procedure of the Union's desire to arbitrate the grievance, then the Union shall be conclusively presumed to have accepted the Cooperative's answer and said grievance shall not thereafter be arbitrable.

## SECTION 2.

The grievance procedure is subject to the following rules and conditions:

(a) A settlement satisfactory to the Union at any step in the grievance procedure shall be binding on it and the employee or employees making the complaint.

(b) Saturdays, Sundays and holidays are excluded in computing the time limits specified in this Article.

(c) All meetings conducted pursuant to the provisions of Step 1, Step 2, Step 3 and Step 4 of this Article, unless otherwise mutually agreed, shall be conducted at times when the aggrieved employee and others, including the Steward, are not regularly scheduled to work. Neither party shall have more than a total of three (3) persons present, including the aggrieved employee, except, by mutual consent, the parties may agree to a greater number.

(d) Employees will not leave their work to investigate, present or discuss grievances without prior permission from their supervisor.

(e) This grievance procedure constitutes the sole and exclusive means of resolving controversies. Pending the raising, processing and/or settlement of a grievance, all employees will continue to work in a normal manner, and there shall be no slowdown, stoppage or other interference with work or plant operation as discussed and set forth elsewhere in this Agreement.

(f) Infrequently, due to the nature of the subject matter, the Cooperative or the Union may request that early steps of the grievance procedure be waived. In such cases certain steps of the grievance procedure may be waived provided there is mutual agreement by the Cooperative and the Union to do so.

(g) Any time the Cooperative offers a settlement with regard to any grievance, there will be a Union Official present. "Union Official" shall mean the employee's Steward or the Union's Assistant to the President. A settlement reached with the Steward will not set a precedent, unless the Union's Assistant to the President is aware of the settlement.

(h) Any grievance of any kind which has been presented under the grievance procedure set forth herein which is not appealed to the next step within the applicable time specified above and any grievance which has not been presented under the grievance procedure set forth herein within the time period for presentation of grievances shall be considered settled and shall not be subject to further discussion or appeal.

### SECTION 3.

The Cooperative shall not be required or obligated under the terms of this Agreement or otherwise to submit to arbitration any claim or cause of action which it may have or assert on account of any alleged violation of this Agreement by the Union or any employee or employees covered by this Agreement. The Cooperative shall have the right to sue at law or in equity in any court of competent jurisdiction, Federal or State, to enforce this Agreement and to recover for any breach or violation thereof.

### SECTION 4.

No grievance shall be arbitrable unless it involves an allegation of the type set out in Section 1, which allegation shall be designated in writing by the Union to the Cooperative no later than the time such grievance is appealed to Step 2 of the grievance procedure set forth herein.

No grievance may be filed or considered which is based in whole or in part on an occurrence happening prior to or after the term of this Agreement.

### SECTION 5.

The provisions of this Agreement covering grievance procedure and arbitration are completely unrelated to and independent of the provisions of the Article of this Agreement entitled "No Strike-No Lockout" clause. In the event the Cooperative claims that a grievance

filed hereunder is not arbitrable, whether or not such claim be ultimately sustained, such claim shall not in any way affect or excuse the Union or any employee or employees covered by this Agreement from the provisions of the Article entitled “No Strike-No Lockout” and their respective obligations and duties thereunder.

SECTION 6.

In the event any grievance which is otherwise arbitrable under the terms of this Agreement shall be arbitrated, selection of an arbitrator shall first be attempted by the Union and the Cooperative attempting to agree on an arbitrator, and, if they cannot agree upon a selection, the Federal Mediation and Conciliation Service shall be asked to furnish a panel consisting of at least seven (7) names of arbitrators. The Union and the Cooperative shall select a single arbitrator from the panel by alternately striking a name until such time as only one (1) name remains. The Cooperative and the Union will alternate in striking the first name from the list. The Cooperative will strike the first name in the first arbitration case and the Union will strike the first name in the second arbitration case, etc.

SECTION 7.

No more than one grievance shall be submitted to any one arbitrator unless the Cooperative and the Union agree otherwise in writing. The Arbitrators selected shall have power to receive relevant testimony from the parties to the dispute and hear such witnesses as they may desire to present. The parties may, if they so desire, be represented by counsel in all proceedings held before the Arbitrator. The Cooperative shall bear the costs of preparing and presenting its case to the Arbitrator and the Union shall bear the costs of preparing and presenting its case to the Arbitrator. All other expenses of arbitration, such as, but not limited to the Arbitrator’s fee,

and the hiring of a space in which the arbitration proceedings are held, shall be divided equally between the Cooperative and the Union.

SECTION 8.

The function of the Arbitrator shall be of a judicial, rather than a legislative, nature. The Arbitrator shall not have authority to add to, ignore or modify any of the terms or provisions of this Agreement. The Arbitrator shall not substitute his judgment for the Cooperative's judgment and where matters of judgment are involved he shall be limited to deciding whether or not the Cooperative acted arbitrarily, capriciously or in bad faith. The Arbitrator shall not decide issues which are not directly involved in the case submitted to him. In any discharge or disciplinary suspension case where the Arbitrator decides that the aggrieved employee should be awarded any back pay, the Cooperative shall be entitled to full credit on such awards for the employee's gross interim earnings, unemployment compensation benefits, worker's compensation benefits received or receivable and any other compensation he receives from any form of employment during the period he was not working for the Cooperative. Subject to the foregoing qualifications and limitations, the Arbitrator's award shall be final and binding upon the Cooperative, the Union and the aggrieved employee or employees.

SECTION 9.

Only the Union shall have the right to prosecute grievances under this Agreement and only the Union shall have the right to take to arbitration any grievance which is otherwise arbitrable under this Agreement. If the Union fails, refuses or declines to prosecute a grievance on behalf of an employee, or on behalf of a group of employees hereunder, such employee or employees who filed such grievance or on whose behalf it has been filed shall be conclusively

bound thereby and both the Union and the aggrieved employee or employees shall thereafter be prohibited from reviving or further prosecuting said grievance.

## ARTICLE XV

### Access to Facilities and Properties of the Cooperative

An authorized officer or agent of the Union, the name of whom shall be furnished to the Cooperative in writing, shall have access to the Cooperative's establishment during working hours for the purpose of investigating grievances and for any other legitimate purpose in connection with the administration of this Agreement, provided he notifies the Manager of the Cooperative beforehand. The Union hereby agrees that its agents and representatives will not cause any interruption of the Cooperative's working schedule or interfere with the work of employees or otherwise abuse these visitation privileges when on its premises. In the event of a change of agents, the Cooperative will be immediately notified in writing.

## ARTICLE XVI

### Seniority

#### SECTION 1.

Seniority of employees covered by this Agreement shall be determined by the Cooperative on the basis of length of continuous service with the Cooperative from the last date of hire.

#### SECTION 2.

An employee's seniority, qualifications, ability, skill and adaptability to perform the work involved, as determined by the Cooperative, shall apply in the case of layoff, recall from layoff, and promotions. It is agreed that in the case of layoff no employee, regardless of his seniority, may displace any other employee unless he is able, within two (2) weeks, to satisfactorily



perform the work of the employee being displaced, except this two (2) week period will not apply in the case of new and different kinds of equipment. In the event of layoff, the least senior, least qualified employee in the unit will be laid off. If the job opening created is to be filled and the layoff was created by elimination of a job of a more senior, qualified employee, then that employee will fill the job of the employee laid off. If the employee is not able to satisfactorily perform the work of the employee being displaced within the two (2) week period, then that employee will be laid off. If more than one (1) job opening is created and they are to be filled, then the same procedure applies with the most senior, qualified employee having first selection, the second most senior, qualified employee having second selection, etc. An employee who displaces another employee pursuant to the provisions of this Section shall be paid at the hourly rate of pay for that job classification. When the working force is being increased after a layoff the Cooperative will apply the same standards as it originally applied for layoff when employees are being recalled.

### SECTION 3.

In the case of layoff, all probationary, seasonal, part-time and casual employees shall be laid off before any employees who have established seniority are affected.

### SECTION 4.

The Cooperative will give employees one (1) week of notice prior to layoff.

### SECTION 5.

Seniority, qualifications, ability, skill and adaptability to perform the work involved, as determined by the Cooperative shall be the controlling factors in promotion of employees, and where in the Cooperative's judgment, these factors are relatively equal between two (2) or more employees, seniority will control.

## SECTION 6.

All job vacancies in jobs which the Cooperative decides to fill will be posted for bid at least three (3) full working days. Until the Cooperative has selected an employee to permanently fill such job vacancy the vacant job may be filled in any manner the Cooperative sees fit. The Cooperative will take final action with respect to all job openings within two (2) weeks after the posting is taken down. Employees shall be permitted to bid only on jobs which are higher than the job classification which they are in at the time and a successful job bidder shall not bid again for any posted job for six (6) months. If no employee in the unit who bids on the job is selected using the criteria set out in this Section, then the Cooperative may hire a new employee from outside the work force.

An employee who bids on and is awarded a job and who, within ten (10) working days, voluntarily decides they do not desire to stay in that job shall be disqualified from bidding on another job for twelve (12) months.

## SECTION 7.

An employee shall lose his seniority and his status as an employee shall cease for any of the following reasons:

- (a) If an employee quits or is discharged.
- (b) If an employee is in layoff status for more than one (1) year.
- (c) If an employee, after having been laid off, fails to report for work within three (3) working days when notified by the Cooperative by certified mail or telegram sent to the employee's last address appearing on the Cooperative's records.
- (d) If an employee is absent from work for two (2) days without reporting to his supervisor.

- (e) If an employee is retired.

SECTION 8.

Seasonal, temporary, part-time and casual employees are excluded from the bargaining unit covered by this Agreement, and are not entitled to any of the benefits and privileges provided for in this Agreement. The Cooperative will give the Union notice when such employees are hired, but shall be under no further obligation with respect to the Union for these employees.

SECTION 9.

If, and when, employees in the bargaining unit covered by this Agreement are promoted or transferred to jobs outside the bargaining unit they will retain and accumulate seniority for a period of twelve (12) months, during which period such employees will have the right to return to a job in the bargaining unit, provided they have the seniority therefor. At the end of said twelve (12) month period, if the employee remains in the job outside of the bargaining unit he will lose all seniority rights under this Agreement.

SECTION 10.

The seniority list shall be made up by the Cooperative within thirty (30) days after the date of this Agreement. A copy shall be furnished to the Assistant Business Agent or his representative and a copy posted on the Bulletin Board. This list shall be open for correction for a period of thirty (30) days thereafter and if an employee does not make a protest in writing to the Cooperative, with a copy to the Union within such thirty (30) day period after posting of such list, his seniority shall be as shown on the list. The seniority list shall be brought up-to-date on November 1 of each year thereafter.

SECTION 11.

In the event an employee becomes physically disabled from a work-related injury and can no longer perform the work in his classification (certified as such by his attending physician, and subject to confirmation by a physician selected by the Cooperative) he may request a transfer, if an opening exists at that time, to a lower classification of work, provided he is at that time able to satisfactorily perform the work of the lower classification to which he transfers. This provision shall only apply to employees with five (5) or more years of service with the Cooperative and only one (1) such transfer may be made.

In the event an employee is injured on the job and is eligible for workers compensation benefits, such employee must return to work and perform "light duty" as determined by the Cooperative, in accordance with work restrictions placed on such employee by the attending physician.

SECTION 12.

The following departments, I, II, III and IV, shall be utilized for the purpose of determining promotions, with Department I being the highest:

- I Accounting Department
- II Work Order Department
- III Customer Services Department
- IV Office Custodian

For purposes of bidding on jobs and promotion, the following will be used when jobs are open in the following departments:

Department III--Department IV employees

Department II--Departments III and IV employees

Department I--Departments II, III and IV employees

SECTION 13.

In the event a job vacancy is posted in accordance with Section 6 of this Article and no employees bid on the job and the Cooperative decides not to fill the vacancy by hiring a new employee from outside the work force, then the Cooperative may assign employees to the position on a permanent basis, so long as the employees so assigned are not required to make a geographic move of their residences.

ARTICLE XVII

Leave Program

SECTION 1.

(a) "Leave", as the term is used in this Agreement, shall mean time off taken by an employee who has accumulated leave time for purposes of illness or maternity condition, and shall be used only for such purposes.

Each employee covered by this Agreement shall be entitled to receive one (1) day of leave for each full month of employment. Only leave actually earned prior to the date utilized may be compensable. Leave will not be earned and no entitlement shall be granted for periods of time an employee is not actually working, including time on leave. An employee may accumulate an unlimited amount of leave time. Pay shall only be provided for actual illness and only as set forth in this Agreement.

Medical leave shall be made available to employees following one (1) full year of employment and such leave will be in accordance with the provisions of and regulations issued in accordance with the Family and Medical Leave Act of 1993. Following exhaustion of all accumulated leave time, an employee on Family and Medical Leave will be required to use fifty

percent (50%) of vacation entitlement (not including the one (1) week carry over) during such leave. Such vacation will be used beginning on the first day of leave under the Family and Medical Leave Act of 1993 and shall continue until fifty percent (50%) of such vacation entitlement has been paid.

(b) Gifting of sick days.

An employee with accumulated sick days may gift five (5) such days per calendar year to another employee. Sick days may be gifted only in a single 5 full day increment. The full days contributed will be subtracted from the gifting employee's sick leave account at their regular hourly rate. No fractions of a day will be saved or recorded. No employee shall be entitled to more than 26 weeks of gifted leave.

The gifted sick days will be paid either at the regular hourly rate of the employee gifting the days, or the employee who receives the gifted days, whichever is less.

To be eligible to receive gifted sick days, the employee receiving the gifted sick days must qualify for FMLA Leave under the law, must have exhausted all of their own accumulated sick days and vacation days, and any other accumulated paid days, and must have exhausted an additional two (2) week waiting period.

SECTION 2.

(a) Illness of Employee. Pay will be provided to an employee who has accumulated leave for leave due to illness. In order to be entitled to pay for leave due to illness, an employee may be required, as a condition of such payment, to submit, for each day of absence, a written statement signed by his attending physician attesting to the illness of the employee and which shows his recommendation that the employee absent himself from work because of such illness. In addition, an employee must notify his immediate supervisor before his shift begins of the

necessity for absence due to such illness, except in rare instances when the employee is completely physically unable to give the required notice. An employee who has been absent from work for a maximum of fifteen (15) days because of illness or other disability, must notify and advise his Superintendent regarding the anticipated duration of his absence.

(b) Illness of Employee's Spouse or Children. As of January 1 of each year of this Agreement, employees will be permitted to take up to forty (40) hours of their then accumulated sick leave per year for illness of the employee's spouse, children or minor step-children living in the employee's home. The employee must present to the Cooperative a Physician's Statement certifying the illness of the employee's spouse, child or step-child living in the employee's home.

### SECTION 3.

Funerals. An employee who has completed his probationary period will be permitted leave of absence with pay at his regular rate for regularly scheduled work hours lost to a maximum of three (3) regularly scheduled work days lost (to a maximum of eight (8) hours per day) in case of death in his immediate family (i.e., legal spouse, mother, father, son, daughter and step-children) provided such days fall on the employee's regularly scheduled work days and are taken during the period between the day of death and the day after the funeral or memorial service in lieu of funeral, and provided further that the employee is prepared to offer valid proof of death and relationship upon request. Under the same conditions, an employee will be permitted to take up to three (3) regularly scheduled work days for the employee's step-parents, mother-in-law, father-in-law, son-in-law and daughter-in-law, such days to be deducted from the employee's sick leave account. In addition, and subject to the same conditions, an employee will be permitted leave of absence with pay at his regular rate for regularly scheduled work hours lost for a maximum of one (1) regularly scheduled work day lost (to a maximum of eight (8) hours)

in case of death of his sister, brother, grandchildren or grandparents. An employee may take an additional two (2) regularly scheduled work days off in the case of death of his sister, brother, grandchildren or grandparents, said days to be deducted from the employee's sick leave account. An employee may, under the same conditions as set forth above, take up to two (2) regularly scheduled work days off in the case of the death of the employee's brother-in-law and sister-in-law, said days to be deducted from the employee's sick leave account.

Only in the case of the death of one of the relatives set forth above whose funeral is more than 200 miles from the employee's regularly required work place will an employee be permitted to take such days off between the day of death and the day after the funeral.

#### SECTION 4.

Any employee found to have falsified the reasons for leave or who has abused the leave provision by falsification or misrepresentation shall thereupon be subject to disciplinary action, including discharge. In addition, such employee will restore to the Cooperative amounts paid to him to which he was not entitled unless otherwise mutually agreed upon between the Cooperative and the Union in the settlement of a grievance, or if an Arbitrator rules otherwise.

### ARTICLE XVIII

#### Jury Duty

An employee who is required to serve and perform jury duty shall be compensated by the Cooperative in the amount of the difference between his regular rate for regularly scheduled work hours lost (to a maximum of eight (8) hours per day) and the amount received as juror's fees, provided he is prepared to offer valid proof of such jury duty and the amount received as juror's fees upon request by the Cooperative. Whenever the employee is excused by the Court from such jury duty two (2) hours or more before his normal shift ends on a scheduled work day,



he shall advise his immediate supervisor as promptly as possible and stand ready to report directly to work if requested by the Cooperative. The receipt of notice to report for jury duty must be reported immediately to his immediate supervisor.

In addition, and subject to the same conditions as stated above, an employee who is subpoenaed to appear in court and does appear as a defendant growing out of the Cooperative's business, a co-defendant with the Cooperative or as a witness on behalf of the Cooperative shall receive the difference between his regular rate for regular scheduled work hours lost and the amount received as a witness fee.

## ARTICLE XIX

### Military Service

Employees inducted into the Armed Forces of the United States shall be re-employed according to the provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994. Any and all benefits under this Agreement which require working as a condition of earning such benefits and such other benefits as Health, Medical and other insurance and the retirement plan shall not be due such employees, unless specifically required by statute.

## ARTICLE XX

### Holidays

#### SECTION 1.

Members of the bargaining unit shall be paid eight (8) hours pay at their regular straight time rate for:

New Years Day

Labor Day

Good Friday

Thanksgiving Day

Memorial Day

Day After Thanksgiving Day

Independence Day  
(4th of July)

Christmas Eve  
Christmas Day

## SECTION 2.

To receive holiday pay employees must have worked the full day immediately preceding the holiday and the full day immediately after the holiday. An employee will be considered to have worked the full day before the holiday if he is up to fifteen (15) minutes late reporting to work. The requirement that employees must have worked the full day immediately preceding and the full day immediately after the holiday shall be waived only when the absence is caused by being on scheduled vacation, jury duty, funeral leave, or injury sustained while working for the Cooperative and the injury is compensable under Worker's Compensation statutes and the injury occurred within thirty (30) days of the day for which eligibility is required. If an employee is on Sick Leave the day before or the day after a holiday, then such employee may receive Sick Leave under Article XVII, Leave Program, Sections 1 and 2, for the day of the holiday, but shall not receive holiday pay.

## SECTION 3.

In addition to the above allowance, employees will be compensated for hours actually worked on the holidays at time and one-half (1-1/2) for hours actually worked between 8:00 a.m. and 5:00 p.m. and double time for hours actually worked before 8:00 a.m. and after 5:00 p.m.

## SECTION 4.

Holidays falling on Saturday shall be recognized on Friday and holidays falling on Sunday shall be recognized on Monday.

SECTION 5.

If a holiday set forth in Section 1 falls within an employee's scheduled vacation, then the employee will receive an additional day of vacation, which will be, at the employee's option, added to the end of such scheduled vacation or at the beginning of such scheduled vacation.

ARTICLE XXI

Vacation

SECTION 1.

Employees shall receive paid vacations as follows:

After one (1) year of employment	-	One (1) week
After two (2) years of employment	-	Two (2) weeks
After ten (10) years of employment	-	Three (3) weeks
After twenty-one (21) years of employment	-	Three (3) weeks plus one (1) day
After twenty-two (22) years of employment	-	Three (3) weeks plus two (2) days
After twenty-three (23) years of employment	-	Three (3) weeks plus three (3) days
After twenty-four (24) years of employment	-	Three (3) weeks plus four (4) days
After twenty-five (25) years of employment	-	Four (4) weeks
After thirty (30) years of employment	-	Five (5) weeks

In computing length of employment for the purposes of vacation, the employee's length of employment with the Cooperative, including prior service, will be counted.

SECTION 2.

In order to be eligible for vacation as set forth above, an employee will be required to actually work the minimum number of hours set forth below during the twelve (12) month period immediately preceding the eligibility dates:

1,500 hours	100%
1,450 hours	75%
1,400 hours	50%
1,350 hours	25%
Less than 1,350 hours	0%

In order for an employee who retires before his anniversary date of employment to be eligible for vacation as set forth above on a pro rata basis, he will be required to actually work the minimum number of hours set forth below during the period between his last anniversary date and his date of retirement.

80% of available hours--100% of pro rata vacation.

75% of available hours--75% of pro rata vacation.

70% of available hours--50% of pro rata vacation.

65% of available hours--25% of pro rata vacation.

Less than 65% of available hours--0%

Actual hours spent on jury duty will be counted as hours “actually worked” for the purpose of meeting the minimum number of hours set forth above.

### SECTION 3.

The Cooperative shall post vacation schedules on or before January 1 of each year. Each employee must designate his vacation period on such schedule not later than February 1 of each year. In the event two (2) or more employees designate the same vacation period on such schedule, then the employee with the longest period of continuous service from the last date of hire shall have preference. In designating the schedule of the periods in which vacations may be taken, such schedules shall be prepared in a manner consistent with the orderly and efficient operation of the Cooperative, as determined by it. If an employee who has designated a vacation period desires to change it, he may, if it is mutually agreed to by the Cooperative, change the period of vacation to a time when no other employee is scheduled or is otherwise convenient, as determined by the Cooperative.

In the instance of an employee with one (1) week of vacation, they may take such vacation in one (1) day increments. Employees will be permitted to take two (2) days of vacation entitlement per year in four (4) hour increments. Notice must be given by the employee to their immediate supervisor at least one (1) hour before each increment is taken.

In the instance of employees with two (2) week vacation periods, they may take one (1) week in increments of one (1) full day or one-half (1/2) days. In the instance of employees with three (3), four (4) and five (5) week vacation periods, they may take one (1) week in increments of one (1) day and one (1) week in increments of one-half (1/2) days. If an employee chooses the option of taking vacation in one (1) day or one-half (1/2) day increments as set forth, he must give at least two (2) days notice before each increment and must receive permission from his Department Head. If mutually convenient and agreeable between the Cooperative and the employee, the two (2) day notice may be waived.

#### SECTION 4.

Vacations are not cumulative and they shall be taken during the twelve (12) month period between January 1 and December 31 of each year. Vacation days earned, but not taken during such period, shall be forfeited by the employee and no pay will be provided to the employee for any days of vacation not taken, except employees shall be permitted to carry over one (1) week of vacation, but shall not in any one (1) year have more than six (6) weeks of vacation (earned and carried over). In the event and employee is off work because of a compensable injury under Worker's Compensation statutes, such employee will be given credit for service consistent with the yearly vacation entitlement set forth in Section 1. An employee who is off work because of a compensable injury under the Worker's Compensation Statute will be given credit for hours worked for earning vacation under Article XX1, Section 2, for up to seventy-five (75) working

days (maximum of 600 hours) they are off work because of a compensable injury under the Worker's Compensation Statute.

An employee who voluntarily or involuntarily terminates employment with the Cooperative shall be paid for all accumulated vacation, on a prorated basis, as of the date of termination. Vacation days used in excess of the prorated accumulated days of entitlement before termination will be deducted from the employee's final pay at the time of termination.

## ARTICLE XXII

### Group Insurance

#### SECTION 1.

(a) The Cooperative agrees to provide health insurance for employees in accordance with the Anthem Plan provided to the Union during negotiations for this Agreement designated HSAE2E7 and make it available to regular full-time employees who have completed their probationary period. For employees hired on or before November 30, 2005 and who are actively employed on November 30, 2020 the Cooperative agrees to pay the full premium, including increases for family or single coverage, whichever is applicable.

(b) Employees hired on and after December 1, 2005 will have such health insurance provided to them on an employee-only basis. If such employee desires to add a spouse and/or dependents, then such employee will pay the difference in premium between the employee-only and the premium for adding a spouse and/or dependents.

(c) Further, Employees hired on and after December 1, 2005 shall have no health insurance provided by the Cooperative when they retire.

(d) The Cooperative shall have the right to change insurance carriers for any of the group insurance programs as set forth in this Article at any time so long as the group insurance coverage is equivalent.

(e) The contracts between the Cooperative and insurance carriers will govern in all matters related to the insurance plans provided for herein. The exact coverage and the conditions for coverage of the aforesaid insurance will be determined by the terms and conditions of the policy or contract, and the Cooperative will not under any circumstances be liable as an insurer of any of the benefits to the employees.

## SECTION 2.

Under the same conditions as set forth above in Section 1, the Cooperative will make available to employees a basic dental and vision plan. The full premium for such plans will be paid by the individual employees. The conditions established by the insurance company or companies will be met by the employees as a condition of providing such coverages including, but not limited to, minimum numbers of employees participation, duration, etc.

## SECTION 3.

(a) For all current retirees and employees who were hired on or before November 30, 2005 who hereafter retire, in order for such insurance to be made available, a retiree or an eligible employee who retires from employment at the Cooperative in the future must have attained at least age sixty (60) and have at least thirty (30) years of service with the Cooperative.

(b) For all eligible employees described in paragraph (a) above, the Cooperative will provide the Humana Medicare Employer Plan designated Passive and Passive Waiver LPPO 079 064 with RX 127 presented to the Union during negotiations for this Agreement.

(c) For currently employed employees, who are eligible for health insurance under this Agreement, the Cooperative will create a Health Savings Account (“HSA”) for each such employee and contribute the following amounts on the following dates to such HSA:

	<u>Employee Coverage Only</u>	<u>Family Coverage Only</u>
January 1, 2021	\$3,300.00	\$6,600.00
January 1, 2022	\$3,300.00	\$6,600.00
January 1, 2023	\$3,300.00	\$6,600.00
January 1, 2024	\$3,300.00	\$6,600.00
January 1, 2025	\$3,300.00	\$6,600.00

(d) When an eligible employee under this Section 3 becomes eligible for Medicare, that employee and spouse at the time of retirement from the Cooperative will submit proof of enrollment and the amount paid for Medicare B and, thereafter on an annual basis provide to the Cooperative a certification of their continued participation; and the Cooperative will pay directly to the retiree, retroactively, on a quarterly basis, the amount paid for Medicare B.

(e) The insurance coverage referred to above shall only be available for the life of the retired employee.

#### SECTION 4.

Under the same conditions as set forth above in Section 1, the Cooperative will make available for each employee a \$50,000 life insurance plan. The full premium for such plan will be paid by the Cooperative for the duration of this Agreement. The conditions established by the insurance company or companies involved will be met by the employees as a condition of providing such coverage.

#### SECTION 5.

The Cooperative will provide to employees a long-term disability insurance plan with the following provisions:



- (1) Sixty-six and two-thirds (66-2/3) pay
- (2) Twenty-six (26) week waiting period

The contracts between the Cooperative and insurance carriers will govern in all matters related to the insurance plans provided for herein. The exact coverage and the conditions for coverage of the aforesaid insurance will be determined by the terms and conditions of the policy or contract and the Cooperative will not under any circumstances be liable as an insurer of any of the benefits to the employees.

## ARTICLE XXIII

### Retirement Plan

#### SECTION 1.

Effective January 1, 1995, the Cooperative adopted and implemented the National Rural Electric Cooperative Association (“NRECA”) Selectre Pension Plan (the “Plan”) for the benefit of its employees. The Plan replaced the Taylor County RECC Employees’ Retirement Savings Trust Fund (the “Trust Fund”). The Trust Fund was terminated.

The instruments composing the Plan will govern in all matters related to it. The exact terms and conditions for eligibility for coverage, eligibility for participation, eligibility for retirement, contribution rates, etc. will be determined by the terms and conditions of such instruments and the Cooperative will not under any circumstances be liable for any benefits, or otherwise, to the employees.

Employees who have reached the age of sixty (60) and have a minimum of thirty (30) years service with the Cooperative will be permitted to retire and, upon such retirement, the Cooperative will pay one hundred percent (100%) of the health insurance premium for such employee until they qualify for benefits provided by Medicare. At such time, the employee will

be provided the Blue Access “carve out” supplemental plan provided for in Article XXII, Sections 3(c) and (d).

## ARTICLE XXIV

### Miscellaneous

#### SECTION 1. Stewards.

The Union shall have the right to designate from among the employees covered by this Agreement a Chief Steward. The Union shall notify the Cooperative in writing of the name of said Steward so designated. The Cooperative shall have the right to recognize and deal with the Steward so designated in the settlement of grievances and other matters pertaining to the administration of this Agreement. The Steward will not leave his work to investigate, present or discuss grievances unless given permission by his Supervisor. He will be permitted, however, to perform this business during scheduled breaks and scheduled meal periods and after his shift ends. In addition the Steward will be permitted to transmit messages and information, which originate with, and are authorized by the Local Union or its officers, provided such messages and information have been reduced to writing. In the event of any change in the Steward, the Union shall notify the Cooperative in writing at the time the new Steward assumes his responsibilities.

#### SECTION 2. Bulletin Boards.

The Cooperative will provide suitable space on its bulletin boards at each location of work for the posting of official Union bulletins.

Nothing, however, shall be posted on such bulletin boards which is derogatory to any individual, or which is libelous or obscene, or which deals with any matter that is subject to the grievance-arbitration procedure set forth in this Agreement. Only official matters which relate

directly to members of the bargaining unit at the Cooperative may be posted on such bulletin boards.

SECTION 3. Examinations.

Physical, mental or other examinations required by a government body, or the Cooperative, shall be promptly complied with by all applicants and employees, provided, however, the Cooperative shall pay for all such examinations. The Cooperative shall not pay for any time spent for such examinations, unless the examination is required to be taken by the Cooperative. Employees may take sick leave for such time actually spent traveling to and from and at the place of examination. Examinations are not to exceed one (1) in any one (1) year, unless the employee has suffered an injury or illness during the year.

The employer reserves the right to select its own medical examiner or physician and the Union may, if it believes an injustice has been done an employee, have said employee re-examined at the Union's expense.

An employee who has been off work for illness or other disability for a period of more than two (2) weeks will be required to obtain a statement from his attending physician and specialist (if one) certifying the nature and extent of the employee's illness or other disability for the period of absence and certify that the employee is released to return to work with no restrictions on his ability to work and can perform all the duties of his job.

SECTION 4. Uniforms and Protective Clothing.

In the event the Cooperative requires employees to wear uniforms, the Cooperative shall supply and pay for the uniforms.

The Cooperative will provide all safety equipment required.

Lost, broken or stolen equipment will be replaced at the employee's cost, unless the employee can show that it was not because of his negligence or acts by him.

SECTION 5. Worker's Compensation.

The Cooperative agrees to use its best efforts to cause the insurance carrier to duly and promptly settle and pay just on-the-job injury claims, when such claims are due and owing. The Cooperative shall provide Worker's Compensation protection as required by law.

SECTION 6.

Retired employees shall continue to receive Co-op HiLights in addition to being allowed to attend employee picnics and other recreational activities.

SECTION 7. Educational Assistance Program.

In order to actively encourage employees to take advantage of educational opportunities and to provide for individual growth and potential advancement, financial assistance will be made available under the following circumstances:

- (1) Eligibility -- All regular full-time employees.
- (2) Effective Date -- After completion of the probationary period provided for in this Agreement.
- (3) Covered Educational Programs -- Courses which improve employee effectiveness under their present assignments and/or qualify an employee for promotion and such courses are taken on the employees' own time outside of regularly scheduled working hours.
- (4) Expenses Eligible for Reimbursement -- Tuition for all approved courses completed with a grade "C" or better, or if the course is not graded on a letter basis but on a "pass-fail" basis, the employee receives a "pass" grade.

(5) Reimbursed Amount -- Fifty percent (50%) of the expenses for tuition after completion of the course and upon presentation to the Manager of proof of the grade and paid receipts for such tuition.

(6) Application Procedure --

(a) Employee must complete the application for course approval in sufficient time to obtain necessary approval prior to course registration and provide such application to his supervisor;

(b) Approval by the employee's immediate supervisor; and

(c) Final approval, in writing, by the Manager.

#### SECTION 8. DRIVE.

The Cooperative agrees during the first payroll period in December of each year of this Agreement that it will deduct from the paychecks of all employees who are covered by this Agreement a contribution in an amount designated by such employees, to DRIVE, the Union's political action committee, provided that such employees shall have signed and submitted a written authorization for such action on the part of the Cooperative; and, provided further, that such written authorization shall conform to and be in accordance with all applicable Federal and State laws.

All monies deducted by the Cooperative shall be forwarded to the Secretary-Treasurer of the Union.

The Cooperative will recognize authorizations for deductions from wages, if in compliance with State and Federal law, to be transmitted to the Union. No such authorization shall be recognized if in violation of State or Federal law. No deduction shall be made which is

prohibited by applicable law. This provision is subject to whatever shop rule is promulgated by the Cooperative with respect to garnishments or other wage deductions.

In consideration of the adoption by the Cooperative of this DRIVE contribution, the Union agrees to indemnify and hold the Cooperative harmless from and against any and all liability or loss as a result of any action brought by any employee, employees or any other person on account of claimed illegal payments, including reasonable attorneys' fees and court costs.

If, for any reason, an employee does not work during the first payroll period in December of each year of this Agreement in which the DRIVE contribution is to be deducted, the Cooperative shall make deductions for the above purpose from such employee's wages out of the next succeeding pay period in which he works.

## ARTICLE XXV

### Non-discrimination

The Cooperative and the Union agree that the provisions of this Agreement shall be applied to all employees without discrimination on the basis of age (over 40), sex, religion, race, color, creed, national origin, or disability (as that term is defined and applied within the meaning of the Americans With Disabilities Act and its implementing regulations).

Whenever the words "he", "him" or "his" are used herein, those words shall be deemed to include the feminine gender as well.

## ARTICLE XXVI

### Wage Rates and Classifications

#### SECTION 1.

All employees in the bargaining unit receiving a "red circle" rate at the time this Agreement is executed will continue to receive such "red circle" rate.

SECTION 2.

New employees hired by the Cooperative after the effective date of this Agreement shall begin their employment at **eighty percent (80%)** of the “classified rate”; after one (1) year of employment, such employees will be paid at the rate of **ninety percent (90%)** of the “classified rate”; after two (2) years of employment, such employees will be paid at **one hundred percent (100%)** of the “classified rate”.

Employees who are promoted to higher rated positions after execution of this Agreement will be paid at the rate of the position to which they are promoted.

SECTION 3. Classified Rates.

	<u>Classification</u>	<u>Classified Rates</u>					
		<u>12/1/19</u>	<u>12/1/20</u>	<u>12/1/21</u>	<u>12/1/22</u>	<u>12/1/23</u>	<u>12/1/24</u>
I.	Accounting Department:						
	Bookkeeper	\$ 26.12	\$26.64	\$27.31	\$27.99	\$28.69	\$29.41
	Assistant Bookkeeper	\$ 25.32	\$25.83	\$26.48	\$27.14	\$27.82	\$28.52
	Payroll Clerk	\$ 24.89	\$25.39	\$26.02	\$26.67	\$27.34	\$28.02
II.	Work Order Department:						
	Work Order Clerk	\$ 24.82	\$25.32	\$25.95	\$26.60	\$27.27	\$27.95
	Assistant work Order Clerk	\$ 24.28	\$24.77	\$25.39	\$26.02	\$26.67	\$27.34
III.	Customer Services Department:						
	Clerks	\$ 23.33	\$23.80	\$24.40	\$25.01	\$25.64	\$26.28
	General Office Helpers	\$ 21.81	\$22.25	\$22.81	\$23.38	\$23.96	\$24.56
IV.	Office Custodian	\$ 21.81	\$22.25	\$22.81	\$23.38	\$23.96	\$24.56

SECTION 4.

The “Classified Rates” set forth above reflect the following increases to the rates in effect immediately prior to ratification of this Agreement: **Effective December 1, 2020, a two percent (2%) per hour increase in wage rates; effective December 1, 2021, a two and one-half percent (2½%) per hour increase in wage rates; effective December 1, 2022 a two and one-half percent (2½%) per hour increase in wage rates; effective December 1, 2023, a two and one-half percent (2½%) per hour increase in wage rates;**

½%) per hour increase in wage rates; effective December 1, 2024, a two and one-half percent (2  
½%) per hour increase in wage rates.

## ARTICLE XXVII

### Effect of Law

All provisions of this Agreement shall be subordinate and subject to any statute or law that may be applicable, whether now in effect or hereinafter enacted. If any provision of this Agreement or application of this Agreement to any employee is contrary to law, then such provision or application shall not be deemed valid except to the extent permitted by law, but all other provisions or applications of this Agreement shall continue in full force and effect.

If any provisions of this Agreement or application of this Agreement to any employee is contrary to law, then the Cooperative and the Union shall meet and attempt in good faith to agree upon a suitable replacement. If the parties are unable with due diligence to agree, the issue in question shall be subject to collective bargaining negotiation when this Agreement expires.

## ARTICLE XXVIII

### Entire Agreement

#### SECTION 1.

This Agreement sets out the entire understanding between the Cooperative and the Union with respect to the unit of employees described in this Agreement. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein and this Agreement shall be strictly construed. This Agreement applies only to the collective bargaining unit defined in this Agreement. None of the benefits, rights or privileges accorded by this Agreement to the Union or to any employee covered by this Agreement shall survive the expiration or termination of this Agreement.



SECTION 2.

It is distinctly understood and agreed by the Union that the Cooperative shall not be obligated, contractually or otherwise, to continue in effect any custom, practice or benefit unless it has contractually obligated itself to do so by clear and explicit language in this Agreement.

ARTICLE XXIX

Collective Bargaining

The Cooperative and the Union each acknowledge that this Agreement has been reached as a result of collective bargaining in good faith by both parties hereto, and that both parties hereto have had the unlimited opportunity during negotiations to submit and discuss proposals on all subjects which are bargainable matters. While it is the intent and purpose of the parties hereto that each of them shall fully perform all obligations by them to be performed in accordance with the terms of this Agreement, the Union agrees that the Cooperative shall not be obligated to bargain collectively with the Union during the term of this Agreement on any matter pertaining to rates of pay, wages, hours of employment, or other conditions of employment, unless an obligation to bargain is otherwise specifically provided for in another Article of this Agreement, and the Union hereby specifically waives any right which it might otherwise have to request or demand such bargaining, except as provided in the Article entitled Effect of Law, and acknowledges that the Cooperative's obligations during the term of this Agreement shall be limited to the performance and discharge of its obligations under this Agreement.

## ARTICLE XXX

### Duration of Agreement

The effective date of this Agreement is December 1, 2020. This Agreement shall be in full force and effect for the entire period from December 1, 2020 through November 30, 2025, and from year to year thereafter, unless either party hereto shall at least sixty (60) days prior to November 30, 2025, or the 30th day of November in any year thereafter, notify the other party in writing of its intention and desire to terminate this Agreement. If proper notice is given and the parties, after negotiation, fail to reach agreement on the proposed changes, this Agreement may be terminated by either party upon ten (10) days' written notice delivered to the other at any time after the date upon which this Agreement would have otherwise terminated if no notice for termination had been given. Such ten (10) days' notice must be given before any lockout or strike may occur.

IN TESTIMONY WHEREOF, the Cooperative and the Union by their respective officers and representatives hereunto duly authorized, have signed this Agreement on the day, month and year first set forth above.

TAYLOR COUNTY RURAL ELECTRIC  
COOPERATIVE CORPORATION

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LOCAL UNION NO. 89,  
GENERAL DRIVERS, WAREHOUSEMEN  
AND HELPERS, AFFILIATED WITH  
INTERNATIONAL BROTHERHOOD OF  
TEAMSTERS, CHAUFFEURS, WARE-  
HOUSEMEN & HELPERS OF AMERICA

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AGREEMENT

BETWEEN

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

AND

LOCAL UNION NO. 89  
GENERAL DRIVERS, WAREHOUSEMEN AND HELPERS  
AFFILIATED WITH  
INTERNATIONAL BROTHERHOOD OF  
TEAMSTERS, CHAUFFEURS, WAREHOUSEMEN & HELPERS OF AMERICA

(Construction and Maintenance)

Effective December 1, 2020 through November 30, 2025

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## ARTICLE I

This Agreement is made and entered into this 1st day of December, 2020, by and between Taylor County Rural Electric Cooperative Corporation, hereinafter referred to as the Cooperative, and Local Union No. 89, General Drivers, Warehousemen and Helpers, affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America, hereinafter called the Union.

## ARTICLE II

### PREAMBLE

#### Statement of Principles and Union Responsibilities

The Union recognizes its responsibilities as the exclusive bargaining agent for the employees covered by this Agreement, and realizes that in order to provide maximum opportunities for continuing employment, good working conditions and good wages, the Cooperative must be in a strong marketing position, which means that it must produce quality services and products and be able to sell them at the lowest possible costs and otherwise be able to operate its business efficiently, economically and competitively. The Union therefore agrees that it will support the Cooperative's efforts to assure a fair day's work by the employees for a fair day's pay. The Union will support the Cooperative in its efforts to improve services, preserve equipment, prevent accidents and strengthen good will between the Cooperative and its employees, as well as with its suppliers and customers. The Union further recognizes that the Cooperative has certain definite and stringent obligations and responsibilities to its customers, suppliers, Public Service Commission and Rural Utilities Service ("RUS") and the Union agrees that it will fully cooperate with the Cooperative in the performance and discharge of these obligations and responsibilities.

### ARTICLE III

#### Recognition

The Cooperative recognizes the Union as the exclusive bargaining representative for all construction and maintenance employees employed from and at its Campbellsville, Kentucky, location, including mechanics, tree trimmers, laborers, linemen, instrument men, staking engineer helper, servicemen, groundmen, maintenance men, right-of-way helpers, warehousemen, truck drivers and tractor drivers, but excluding all office clerical employees, professional employees, guards and supervisors as defined in the Act, as amended. It is the intention of the parties hereto that the bargaining unit covered by this Agreement shall be as established by the National Labor Relations Board in its "Certification of Representative" dated November 14, 1978, in Case No. 9-RC-12607, and this Article is included herein solely for the purpose of discharging the Cooperative's obligation under the law to recognize the Union.

In the event the Cooperative is sold to a private investor notice of such sale will be given to the Union not later than the day of the closing of such sale.

### ARTICLE IV

#### Management Prerogatives

The operation, control and management of the Cooperative's facilities and operations, and all business and activities of the Cooperative in connection therewith which are covered or affected by this Agreement, and the supervision and direction of the working forces at such facilities, operations and business are and shall continue to be solely and exclusively the functions and prerogatives of the management of the Cooperative.

All of the rights, functions and prerogatives of management which the Cooperative had prior to entering into this Agreement with the Union are reserved and retained exclusively to the



Cooperative, unless changed or modified by one or more explicit provisions of this Agreement. Specifically but without limiting or affecting the generality of the foregoing, it is distinctly understood and agreed that the Cooperative has the sole right to: Determine the nature and extent of the business to be carried on by the Cooperative, determine the suppliers and customers with whom it will deal, and the prices at which and terms upon which its materials, equipment and supplies will be purchased, leased or otherwise acquired and its services and products will be sold; determine the size and composition of the working force covered by this Agreement, and assignment of work, and policies affecting the hiring of new employees; layoff, discipline and discharge employees for cause; and determine the qualifications of employees, including the right to terminate the services of employees without limitation during their probationary period; establish and enforce quality, production, construction, and service standards for its employees, services and products; establish new departments; discontinue existing departments; introduce new and improved equipment, facilities and service methods; change, combine, establish or discontinue jobs or operations; determine when and if vacancies in the working force shall be filled; determine the means and methods by which production and services will be made; determine the hours of operation, discontinue temporarily or permanently, in whole or in part, any operations of the business of the Cooperative covered or affected by this Agreement.

The Cooperative shall also have the right from time to time to make and enforce such reasonable rules, procedures and regulations applicable to employees covered by this Agreement for the purpose of maintaining order, safety, effective operations and control; to enforce, change, abolish or modify such existing rules, procedures and regulations applicable to employees covered by this Agreement, as it may from time to time deem necessary or advisable, after advance notice thereof to the Union and employees, which shall be subject to the grievance and

arbitration procedure of this Agreement. The Cooperative shall also have the right to require compliance with such rules, procedures and regulations by employees until an Arbitrator sets aside the rule, procedure or regulation as a result of the grievance and arbitration procedure or the parties mutually agree to set aside the rule, regulation or procedure without arbitration.

## ARTICLE V

### Subcontracting

It is understood by the Cooperative and the Union that for the Cooperative to satisfy the demands of its customers and to successfully operate the business, contracting and/or subcontracting of work is necessary from time to time. It is therefore agreed by the Union that the Cooperative may, within its exclusive discretion, engage contractors for all construction, manufacturing, service and operations functions, and any and all other functions which it, in its exclusive discretion, deems necessary and desirable. The Cooperative will not subcontract work under this provision that would cause the layoff of employees.

## ARTICLE VI

### Supervisory and Other Excluded Personnel

Notwithstanding any of the provisions of this Agreement, there shall be no limitation or restriction upon the nature, extent and kind of work which Supervisory and Management personnel may perform, nor shall there be any limitation or restriction as to the times or occasions on which Supervisory and Management personnel may perform such work. The Cooperative will not utilize this Article in such a way as to displace any employee covered by this Agreement.

## ARTICLE VII

### Discipline and Discharge

#### SECTION 1.

The Cooperative shall have the right to discharge employees during their probationary period without cause and without recourse by the Union or by such probationary employee to the grievance procedure of this Agreement.

#### SECTION 2.

The Cooperative shall have the right to discipline or discharge employees for “just cause”. While it is the policy of the Cooperative to warn employees for minor infractions before taking disciplinary action or discharging them, it is distinctly understood and agreed that certain offenses, such as, but not by any means limited to the following, shall be considered “just cause” and cause for immediate discharge, without warning: Dishonesty; insubordination; fighting while on the Cooperative’s premises or on duty; smoking in fuel pump areas; failure or refusal to wear or utilize any safety equipment provided and required by the Cooperative or to follow any safety procedure prescribed by the Cooperative; horseplay of such a nature as to be capable of causing personal injury or property damage; drinking alcoholic beverages or being under the influence of alcoholic beverages while on the Cooperative’s premises or on duty; being in possession of or using or being under the influence of narcotics (unless prescribed by the employee’s physician and the employee is following the physician’s directions on dosages, etc.), marijuana or hallucinatory drugs; proven falsification of the Cooperative’s records or reports; willful damage to tools, equipment or other Cooperative property; failure to immediately report involvement in an accident while on duty or on the Cooperative’s premises; or participation in any activity prohibited by the Article of this Agreement entitled “No Strike No Lockout”.

### SECTION 3.

It is understood and agreed that employees have a responsibility to be regular and punctual in their work attendance and that habitual or repeated tardiness or absenteeism or failure to report to work promptly, and other minor offenses will be cause for disciplinary action, including discharge. The procedure will be as follows: (1) first offense: verbal warning; (2) second offense: written warning; (3) third offense: three (3) day suspension; and (4) fourth offense: subject to discharge.

It is expressly agreed (a) that the Cooperative, in its discretion, may decide not to discharge an employee for the fourth (4th) offense, and (b) that the Cooperative's failure in any case or cases to strictly enforce the above procedure, shall not be a precedent and shall not constitute a waiver of the Cooperative's right to enforce such procedure in any other case.

### SECTION 4.

It is agreed that in the event an employee is given any disciplinary action, including a warning notice, a copy of the warning notice will be given to the employee, one (1) copy to the Union and one (1) copy will be retained in the employee's personnel file. A warning notice or notices for any cause may constitute a basis for discharge for any subsequent infraction and it is understood and recognized by the parties hereto that the infractions specified in Section 2 of this Article shall be cause for immediate discharge without warning. It is further understood and recognized that in any event it shall be cause for discharge if an employee is given four (4) warning notices for any cause or combination of causes within a "rolling" twelve (12) month period. Disciplinary warnings outside this "rolling" twelve (12) month period will not be used for disciplinary purposes. All disciplinary warnings and discharges shall be subject to the grievance procedure.

## ARTICLE VIII

### Union Security and Checkoff

#### SECTION 1. Union Security.

It is recognized by the parties that the Commonwealth of Kentucky law prohibits union membership as a condition of employment. The Cooperative and the Union agree, in the event future legislation during the term of this Agreement provides for permitting a Union Shop in the Commonwealth of Kentucky, to negotiate with respect to inclusion of some form of a Union Security provision.

#### SECTION 2. Checkoff.

The Cooperative agrees to deduct each month, from the paychecks of all employees who are covered by this Agreement, all periodic dues and initiation fees owing to the Union by the employees, provided, however, that such employees shall have signed and submitted a written authorization for such action on the part of the Cooperative; such written authorization shall conform to and be in accordance with all applicable Federal and State laws.

All monies deducted by the Cooperative shall be forwarded to the Secretary-Treasurer of the Union.

It is understood and agreed that any monies collected by the Cooperative for the Union will be taken out of the paycheck for the first pay period of the month and remitted to the Union before the 30th day of the same month.

The Cooperative will recognize authorizations for deductions from wages, if in compliance with State and Federal law, to be transmitted to the Union. No such authorization shall be recognized if in violation of State or Federal law. No deduction shall be made which is

prohibited by applicable law. This provision is subject to whatever shop rule is promulgated by the Cooperative with respect to garnishments or other wage deductions.

### SECTION 3.

In consideration of the adoption by the Cooperative of the Checkoff provisions, the Union agrees to indemnify and hold the Cooperative harmless from and against any and all liability or loss as a result of any action brought by any employee or employees on account of claimed illegal payments, suspension or discharge under the provisions of Article VIII of this Agreement, above described, including reasonable attorneys' fees and court costs.

### SECTION 4.

If for any reason an employee does not work during the first pay period of any month in which the checkoff is made, the Cooperative shall make deductions for the above purpose from such employee's wages out of the next succeeding pay period in which he works.

## ARTICLE IX

### No Strike-No Lockout

The Union agrees that during the term of this Agreement neither the Union, its officers, agents or members shall authorize, instigate, aid, condone or engage in any work stoppage, strike of any kind or description, including so-called sympathy strikes, or otherwise interrupt, impede or restrict services of the Cooperative or engage in any activity which would tend to cause an interruption or delay in the accomplishment of the work and business of the Cooperative.

The Union further agrees that during the term of this Agreement the Union, its officers, agents or members will not honor or recognize any picket line or picketing in any form,

including recognition of picket lines or picketing out of so-called sympathy, by any union at the Cooperative, or any facility or operation of the Cooperative, regardless of where it is located.

Any employee who engages in any conduct prohibited by this Article, or who fails or refuses to comply with any provision of this Article, shall be subject to appropriate discipline, including discharge, without warning, by the Cooperative. In the event an employee is discharged for violation of the provisions of this Article, he may resort to the grievance and arbitration procedures set forth herein. The arbitrator shall, however, be limited to determining the single issue of whether or not the employee did, in fact, participate in or promote such action and the employee(s) affected will have the burden of conclusively showing his (their) non-participation in and not having promoted such actions. Further, the Cooperative shall be under no obligation to bargain with the Union concerning employees who are on strike or concerning the subject of any strike so long as the strike continues.

Neither the violation of any provision of this Agreement nor the commission of any act constituting an unfair labor practice or otherwise made unlawful by any federal, state or local law shall excuse the Union, its officers, agents or members from their obligations in the provisions of this Article.

The provisions of this Article shall not be appealable to the grievance procedure either for the purpose of assessing damages or securing a specific performance, such matters of law being determinable and enforceable only in the courts.

The Cooperative shall not lock out members of the Union during the term of this Agreement.

## ARTICLE X

### Probationary Employees

All new or rehired employees shall be placed on probation and shall be classified as temporary help during the first one hundred twenty (120) actual work days of their employment with the Cooperative. During such one hundred twenty (120) actual work day probationary period the Cooperative may discharge or otherwise discipline, lay off, transfer or assign such employees with or without cause, and such actions shall not be subject to the grievance procedure.

Probationary employees who complete their probationary period will be classed as regular employees and their date of hire shall be from the first day of hiring.

## ARTICLE XI

### Rates for New Job Classifications

Recognizing that during the term of this Agreement the Cooperative may install new equipment or change work methods resulting in the creation of new job classifications, the Cooperative shall establish rates for such new classifications in line with the Cooperative's wage scale for like work and notify the Union's representative in writing. If after ten (10) days neither party questions the rate established for the new classification, it shall become the established rate for the job; otherwise, the establishment of such rate shall be a matter for negotiation. If the parties negotiate and are unable to reach an agreement, the rate as established by the Cooperative shall stand until this Agreement expires if less than twelve (12) months until this Agreement expires and then shall be subject for renegotiation. If more than twelve (12) months from the expiration of this Agreement, then the dispute shall be subject to the Grievance-Arbitration Procedure set out elsewhere in this Agreement.



## ARTICLE XII

### Hours of Work and Overtime

#### SECTION 1.

An employee's regular work week shall be forty (40) hours and shall start at the beginning of his shift on Monday, subject to change by the Cooperative when requirements dictate, but shall not be less than eight (8) hours, excluding a one (1) hour lunch break. In addition, employees shall receive two (2) ten (10) minute breaks during a full eight (8) hour shift.

The work week shall begin at 12:01 a.m. Sunday and end at Midnight the following Saturday.

#### SECTION 2.

When overtime is required, the employees in the classification or who are assigned on the job where the overtime exists shall be required to work the overtime assigned.

#### SECTION 3.

Overtime at the rate of time and one-half (1-1/2) shall be paid for all hours actually worked in excess of forty (40) hours in any one work week. Time off for sick leave, actual hours served on Jury Duty under Article XVIII, and Holidays as set forth in Article XX, only shall be considered hours worked (8 hours per day) for purposes of this provision. Overtime under this Section shall be computed on a weekly basis.

#### SECTION 4.

No premium or overtime pay set out in this Agreement shall be pyramided.

SECTION 5.

An employee required, on a temporary basis, to report to a work place other than his regularly required work place, will not be required to travel on his own time for a period longer than the travel time to his regular reporting work place.

ARTICLE XIII

Reporting and Call-Out Pay

SECTION 1.

When an employee reports for work at his regular starting time on a scheduled work day, he will be guaranteed eight (8) hours straight time pay at his regular hourly rate of pay, provided, however, that this provision shall not apply in case of strikes or other work stoppages, disciplinary suspension of an employee, acts of God or any other cause beyond the Cooperative's control.

SECTION 2.

When an employee has completed his regular shift and left the Cooperative's premises, but is called in to work more than two (2) hours prior to the beginning of his next regularly scheduled shift, he will be guaranteed three (3) hours work at his regular straight-time hourly rate of pay. This guarantee shall only apply once each work day (24-hour period). Other hours actually worked on additional "call-outs" will be compensated at the employee's regular straight-time hourly rate.

Call-Out is mandatory and will be performed in the following way: One Serviceman will be on-call (the "On-Call Serviceman") for service calls from 12:01 a.m. Monday through Midnight Sunday (the "on-call week") for all counties in the Cooperative's service area. The

Servicemen will serve as the On-Call Serviceman on a rotating basis based on seniority, beginning with the most senior Serviceman.

The Cooperative will provide a dispatching service for purposes of call-out. The dispatcher will follow the steps below:

Step 1 – The dispatching service will call the Serviceman in the county where the outage or service is required. If the dispatcher cannot get in contact with that Serviceman immediately, then go to Step 2.

Step 2 – The dispatching service will contact the On-Call Serviceman for that on-call week. If the On-Call Serviceman can get another Serviceman or First Class Lineman who is closer to the outage or in the county where the outage exists, then that Serviceman or First Class Lineman will perform the work involved with the on-call lineman, as set out below or with a qualified employee. The On-Call Serviceman cannot use more than thirty (30) minutes in an effort to find such person who is closer or in the county where the outage exists.

Step 3 – If the outage is not covered by either Step 1 or Step 2, the On-Call Serviceman must perform the work himself with the on-call lineman or a qualified employee.

On all call-outs the On-Call Serviceman will be accompanied by a lineman or a qualified employee. Initially, the Cooperative will post a notice for linemen to volunteer to be called out. So long as there are no fewer than six (6) linemen on the volunteer list, this system will remain on a volunteer basis. The linemen on the volunteer list will be called on a rotation basis, with the lineman serving a full week beginning at 12:01 a.m. on Monday and ending at midnight on Sunday. Call-out for the linemen for the on-call week is mandatory.

If at any time the volunteer list for linemen to be called out falls below six (6), then all linemen in all classifications will be subject to call-out on a rotation basis and such call-out shall be mandatory.

The linemen call-out procedures set forth above will remain in effect unless the total number of linemen employed by the Cooperative is less than ten (10). If there are fewer than ten (10) linemen, then the application of the mandatory rotation of linemen shall end.

Only the On-Call Serviceman and On-Call lineman for each week will receive one (1) hour of pay at time and one-half (1-½) for each day served during the on-call week. If the On-Call Serviceman and On-Call lineman who are called to perform the work as set forth in Step 2, then the Serviceman or First Class Lineman and the On-Call lineman or a qualified employee who perform the work only, will receive the “guaranteed” three (3) hours straight time set forth above, unless the time to perform the work actually exceeds three (3) hours.

The On-Call Serviceman can trade his on-call week with another Serviceman and, in such case, the On-Call Serviceman must advise his immediate Supervisor or, in his absence, the Manager, of the replacement Serviceman at least one (1) regularly scheduled work day before the on-call week begins, except in the case of an emergency as determined by the Superintendent or, in his absence, the Manager on a particular day during the on-call week, less than such notice will be sufficient.

The On-Call lineman can trade his on-call week with another lineman and, in such case the On-Call lineman must advise his immediate supervisor or in his absence, the Manager of the replacement lineman at least one (1) regularly scheduled work day before the on-call week begins, except in the case of an emergency as determined by the Superintendent.

No employee shall be required to take time off to avoid the payment of overtime.

SECTION 3.

An employee on vacation who is “called-out” to work shall have the right to refuse such “call-out”. If the employee on vacation reports for work, he shall be paid time and one-half (1-1/2) the regular hourly rate for hours actually worked in addition to his regular vacation pay.

SECTION 4.

If a Serviceman is on vacation and a First Class Lineman is called-out to replace him under Article XIII, Section 2, then such First Class Lineman will receive the Serviceman’s hourly rate as set forth in Article XXVI, Section 4, or his “red circle” rate, whichever is higher. The call-out will be under the same terms and conditions as are set forth in Article XIII, Section 2.

ARTICLE XIV

Grievance Procedure

SECTION 1.

A grievance as referred to in this Agreement is a dispute arising from the interpretation or application of one or more specific provisions of this Agreement. Grievances shall be processed in accordance with the procedures set forth below.

STEP 1. The aggrieved employee shall present his grievance to his Supervisor within three (3) days after the cause of such grievance becomes known or could reasonably be expected to have been known. If he has been prevented from presenting the grievance within this time limit because of an excused absence, the days of excused absence shall be excluded in computing the time limit. The aggrieved employee may be accompanied by his Union Steward.

STEP 2. If the grievance is not settled in Step 1, it may be appealed by presenting the grievance in writing within five (5) days to the Superintendent, who shall meet with the aggrieved employee. The aggrieved employee may be accompanied by his Union Steward.

STEP 3. If the grievance is not settled in Step 2, it may be appealed by the Union within ten (10) days to the Manager (or the person acting in his capacity in the event of his absence) who shall arrange to meet with the Union's Assistant to the President and the aggrieved employee and his Union Steward.

STEP 4. If the grievance is not satisfactorily settled in Step 3 and if the grievance is otherwise arbitrable under this Agreement, it may be referred to arbitration in strict accordance with the provisions of this Agreement pertaining to arbitration, provided that if the Union fails to notify the Cooperative in writing by Registered Mail within ten (10) days after the Cooperative gives its answer in writing to a grievance at Step 3 of the grievance procedure of the Union's desire to arbitrate the grievance, then the Union shall be conclusively presumed to have accepted the Cooperative's answer and said grievance shall not thereafter be arbitrable.

## SECTION 2.

The grievance procedure is subject to the following rules and conditions:

(a) A settlement satisfactory to the Union at any step in the grievance procedure shall be binding on it and the employee or employees making the complaint.

(b) Saturdays, Sundays and holidays are excluded in computing the time limits specified in this Article.

(c) All meetings conducted pursuant to the provisions of Step 1, Step 2, Step 3 and Step 4 of this Article, unless otherwise mutually agreed, shall be conducted at times when the aggrieved employee and others, including the Steward, are not regularly scheduled to work.

For employees in the Construction and Maintenance Unit, such meetings may also take place beginning at 4:30 p.m. or during the last one-half (1/2) hour of their shift, whichever is applicable. Neither party shall have more than a total of three (3) persons present, including the aggrieved employee, except, by mutual consent, the parties may agree to a greater number.

(d) Employees will not leave their work to investigate, present or discuss grievances without prior permission from their supervisor.

(e) This grievance procedure constitutes the sole and exclusive means of resolving controversies. Pending the raising, processing and/or settlement of a grievance, all employees will continue to work in a normal manner, and there shall be no slowdown, stoppage or other interference with work or plant operation as discussed and set forth elsewhere in this Agreement.

(f) Infrequently, due to the nature of the subject matter, the Cooperative or the Union may request that early steps of the grievance procedure be waived. In such cases certain steps of the grievance procedure may be waived provided there is mutual agreement by the Cooperative and the Union to do so.

(g) Any time the Cooperative offers a settlement with regard to any grievance, there will be a Union Official present. "Union Official" shall mean the employee's Steward or the Union's Assistant to the President. A settlement reached with the Steward will not set a precedent, unless the Union's Assistant to the President is aware of the settlement.

(h) Any grievance of any kind which has been presented under the grievance procedure set forth herein which is not appealed to the next step within the applicable time specified above and any grievance which has not been presented under the grievance procedure

set forth herein within the time period for presentation of grievances shall be considered settled and shall not be subject to further discussion or appeal.

SECTION 3.

The Cooperative shall not be required or obligated under the terms of this Agreement or otherwise to submit to arbitration any claim or cause of action which it may have or assert on account of any alleged violation of this Agreement by the Union or any employee or employees covered by this Agreement. The Cooperative shall have the right to sue at law or in equity in any court of competent jurisdiction, Federal or state, to enforce this Agreement and to recover for any breach or violation thereof.

SECTION 4.

No grievance shall be arbitrable unless it involves an allegation of the type set out in Section 1, which allegation shall be designated in writing by the Union to the Cooperative no later than the time such grievance is appealed to Step 2 of the grievance procedure set forth herein.

No grievance may be filed or considered which is based in whole or in part on an occurrence happening prior to or after the term of this Agreement.

SECTION 5.

The provisions of this Agreement covering grievance procedure and arbitration are completely unrelated to and independent of the provisions of the Article of this Agreement entitled "No Strike-No Lockout" clause. In the event the Cooperative claims that a grievance filed hereunder is not arbitrable, whether or not such claim be ultimately sustained, such claim shall not in any way affect or excuse the Union or any employee or employees covered by this



Agreement from the provisions of the Article entitled “No Strike-No Lockout” and their respective obligations and duties thereunder.

SECTION 6.

In the event any grievance which is otherwise arbitrable under the terms of this Agreement shall be arbitrated, selection of an arbitrator shall first be attempted by the Union and the Cooperative attempting to agree on an arbitrator, and, if they cannot agree upon a selection, the Federal Mediation and Conciliation Service shall be asked to furnish a panel consisting of at least seven (7) names of arbitrators. The Union and the Cooperative shall select a single arbitrator from the panel by alternately striking a name until such time as only one (1) name remains. The Cooperative and the Union will alternate in striking the first name from the list. The Cooperative will strike the first name in the first arbitration case and the Union will strike the first name in the second arbitration case, etc.

SECTION 7.

No more than one grievance shall be submitted to any one arbitrator unless the Cooperative and the Union agree otherwise in writing. The Arbitrators selected shall have power to receive relevant testimony from the parties to the dispute and hear such witnesses as they may desire to present. The parties may, if they so desire, be represented by counsel in all proceedings held before the Arbitrator. The Cooperative shall bear the costs of preparing and presenting its case to the Arbitrator and the Union shall bear the costs of preparing and presenting its case to the Arbitrator. All other expenses of arbitration, such as, but not limited to the Arbitrator’s fee, and the hiring of a space in which the arbitration proceedings are held, shall be divided equally between the Cooperative and the Union.

SECTION 8.

The function of the Arbitrator shall be of a judicial, rather than a legislative, nature. The Arbitrator shall not have authority to add to, ignore or modify any of the terms or provisions of this Agreement. The Arbitrator shall not substitute his judgment for the Cooperative's judgment and where matters of judgment are involved he shall be limited to deciding whether or not the Cooperative acted arbitrarily, capriciously or in bad faith. The Arbitrator shall not decide issues which are not directly involved in the case submitted to him. In any discharge or disciplinary suspension case where the Arbitrator decides that the aggrieved employee should be awarded any back pay, the Cooperative shall be entitled to full credit on such awards for the employee's gross interim earnings, unemployment compensation benefits, worker's compensation benefits received or receivable and any other compensation he receives from any form of employment during the period he was not working for the Cooperative. Subject to the foregoing qualifications and limitations, the Arbitrator's award shall be final and binding upon the Cooperative, the Union and the aggrieved employee or employees.

SECTION 9.

Only the Union shall have the right to prosecute grievances under this Agreement and only the Union shall have the right to take to arbitration any grievance which is otherwise arbitrable under this Agreement. If the Union fails, refuses or declines to prosecute a grievance on behalf of an employee, or on behalf of a group of employees hereunder, such employee or employees who filed such grievance or on whose behalf it has been filed shall be conclusively bound thereby and both the Union and the aggrieved employee or employees shall thereafter be prohibited from reviving or further prosecuting said grievance.

## ARTICLE XV

### Access to Facilities and Properties of the Cooperative

An authorized officer or agent of the Union, the name of whom shall be furnished to the Cooperative in writing, shall have access to the Cooperative's establishment during working hours for the purpose of investigating grievances and for any other legitimate purpose in connection with the administration of this Agreement, provided he notifies the Manager of the Cooperative beforehand. The Union hereby agrees that its agents and representatives will not cause any interruption of the Cooperative's working schedule or interfere with the work of employees or otherwise abuse these visitation privileges when on its premises. In the event of a change of agents, the Cooperative will be immediately notified in writing.

## ARTICLE XVI

### Seniority

#### SECTION 1.

Seniority of employees covered by this Agreement shall be determined by the Cooperative on the basis of length of continuous service with the Cooperative from the last date of hire.

#### SECTION 2.

An employee's seniority, qualifications, physical condition, ability, skill and adaptability to perform the work involved, as determined by the Cooperative, shall apply in the case of layoff, recall from layoff, and promotions. It is agreed that in the case of layoff no employee, regardless of his seniority, may displace any other employee unless he is at that time able to satisfactorily perform the work of the employee being displaced. An employee who displaces

another employee pursuant to the provisions of this Section shall be paid at the hourly rate of pay for that job classification. When the working force is being increased after a layoff the Cooperative will apply the same standards as it originally applied for layoff when the employees are being recalled.

### SECTION 3.

In the case of layoff, all probationary, seasonal, part-time and casual employees shall be laid off before any employees who have established seniority are affected.

### SECTION 4.

The Cooperative will give employees one (1) week notice prior to layoff.

### SECTION 5.

Seniority, qualifications, physical condition, ability, skill, adaptability to perform the work involved, as determined by the Cooperative, shall be the controlling factors in promotion of employees, and where in the Cooperative's judgment, these factors are relatively equal between two (2) or more employees, seniority will control.

### SECTION 6.

All job vacancies in jobs which the Cooperative decides to fill will be posted for bid at least three (3) full working days, at all three (3) locations. Until the Cooperative has selected an employee to permanently fill such job vacancy the vacant job may be filled in any manner the Cooperative sees fit. The Cooperative will take final action with respect to all job openings within two (2) weeks after the posting is taken down. Employees shall be permitted to bid only on jobs which are higher than the job classification which they are in at the time and a successful job bidder shall not bid again for any posted job for six (6) months. If no employee in the unit

who bids on the job is selected, using the criteria set out in this Section 6, then the Cooperative may hire a new employee from outside the work force.

For purposes of bidding on positions in the Lineman classification (Groundman or Apprentice Lineman), it shall be a prerequisite that the employee(s) who is (are) awarded the job will be required as a condition of retaining the job to successfully complete a course of study in Electrical Theory previously approved by the Cooperative, if available. This course of study must be successfully completed within twelve (12) months of the award of the job. If the employee successfully completes the required course of study within the time limitations imposed, the Cooperative will reimburse the employee for the cost incurred for the course.

There will be no bidding within the Serviceman or Construction Department classifications.

The progression within the Lineman classification will be as follows:

Apprentice	Two (2) Years
Third Class Lineman	One (1) Year
Second Class Lineman	One (1) Year

Promotion within the Lineman classification will be at the discretion of the Cooperative.

For purposes of bidding on positions in the Meter Department classification, it shall be a prerequisite that the employee(s) who is (are) awarded the job will be required as a condition of retaining the job to be “certified” by the Public Service Commission, and other appropriate regulatory agencies, within ninety (90) days of the award of the job. If the employee successfully completes the required course of study within the time limitations imposed, the Cooperative will reimburse the employee for the cost incurred for the course.

An employee who bids on and is awarded a job and who, within ten (10) working days, voluntarily decides they do not desire to stay in that job shall be disqualified from bidding on another job for twelve (12) months.

#### SECTION 7.

An employee shall lose his seniority and his status as an employee shall cease for any of the following reasons:

- (a) If an employee quits or is discharged.
- (b) If an employee is in layoff status for more than eighteen (18) months.
- (c) If an employee, after having been laid off, fails to report for work within three (3) working days when notified by the Cooperative by certified mail or telegram sent to the employee's last address appearing on the Cooperative's records.
- (d) If an employee is absent from work for two (2) days without reporting to the supervisor.
- (e) If an employee is retired.

#### SECTION 8.

Seasonal, temporary, part-time and casual employees are excluded from the bargaining unit covered by this Agreement and are not entitled to any of the benefits and privileges provided for in this Agreement. The Cooperative will give the Union notice when such employees are hired, but shall be under no further obligation with respect to the Union for these employees.

#### SECTION 9.

If, and when, employees in the bargaining unit covered by this Agreement are promoted or transferred to jobs outside the bargaining unit they will retain and accumulate seniority for a period of twelve (12) months, during which period such employees will have the right to return

to a job in the bargaining unit, provided they have the seniority therefor. At the end of said twelve (12) month period, if the employee remains in the job outside of the bargaining unit he will lose all seniority rights under this Agreement.

#### SECTION 10.

The seniority list shall be made up by the Cooperative within thirty (30) days after the date of this Agreement. A copy shall be furnished to the Assistant Business Agent or his representative and a copy posted on the Bulletin Board. This list shall be open for correction for a period of thirty (30) days thereafter and if an employee does not make a protest in writing to the Cooperative, with a copy to the Union within such thirty (30) day period after posting of such list, his seniority shall be as shown on the list. The seniority list shall be brought up-to-date on November 1 of each year thereafter.

#### SECTION 11.

In the event an employee becomes physically disabled from a work-related injury and can no longer perform the work in his classification (certified as such by his attending physician, and subject to confirmation by a physician selected by the Cooperative) he may request a transfer, if an opening exists at that time, to a lower classification of work, provided he is at that time able to satisfactorily perform the work of the lower classification. The employee will be paid at the rate of the classification to which he transfers. This provision shall only apply to employees with five (5) or more years of service with the Cooperative and only one (1) such transfer may be made.

In the event an employee is injured on the job and is eligible for workers compensation benefits, such employee must return to work and perform "light duty" as determined by the

Cooperative, in accordance with work restrictions placed on such employee by the attending physician.

SECTION 12.

For purposes of determining promotions the following shall apply:

1.     Serviceman  
First Class Lineman
  
2.     Apprentice Lineman  
Groundman  
Right-of-Way Crew  
Laborer  
Meter Department  
Garage  
Warehouse
  
3.     Meter Department  
Staking Engineer  
Engineering Aid  
Right-of-Way Crew  
Laborer  
Groundman
  
4.     Garage  
Right-of-Way Crew  
Laborer
  
5.     Warehouse  
Right-of-Way Crew  
Laborer

SECTION 13.

In the event a job vacancy is posted in accordance with Section 6 of this Article and no employees bid on the job and the Cooperative decides not to fill the vacancy by hiring a new employee from outside the work force, then the Cooperative may assign employees to the position on a permanent basis, so long as the employees so assigned are not required to make a geographic move of their residences.



## ARTICLE XVII

### Leave Program

#### SECTION 1.

(a) “Leave,” as the term is used in this Agreement, shall mean time off taken by an employee who has accumulated leave time for purposes of illness or maternity condition, and shall be used only for such purposes.

Each employee covered by this Agreement shall be entitled to receive one (1) day of leave for each full month of employment. Only leave actually earned prior to the date utilized may be compensable. Leave will not be earned and no entitlement shall be granted for periods of time an employee is not actually working, including time on leave. An employee may accumulate an unlimited amount of leave time. Pay shall only be provided for actual illness and only as set forth in this Agreement.

Medical leave shall be made available to employees following one (1) full year of employment and such leave will be in accordance with the provisions of and regulations issued in accordance with the Family and Medical Leave Act of 1993. Following exhaustion of all accumulated leave time, an employee on Family and Medical Leave will be required to use fifty percent (50%) of vacation entitlement (not including the one (1) week carry over) during such leave. Such vacation will be used beginning on the first day of leave under the Family and Medical Leave Act of 1993 and shall continue until fifty percent (50%) of such vacation entitlement has been paid.

(b) Gifting of sick days.

An employee with accumulated sick days may gift five (5) such days per calendar year to another employee. Sick days may be gifted only in a single 5 full day increment. The full days

contributed will be subtracted from the gifting employee's sick leave account at their regular hourly rate. No fractions of a day will be saved or recorded. No employee shall be entitled to more than 26 weeks of gifted leave.

The gifted sick days will be paid either at the regular hourly rate of the employee gifting the days, or the employee who receives the gifted days, whichever is less.

To be eligible to receive gifted sick days, the employee receiving the gifted sick days must qualify for FMLA Leave under the law, must have exhausted all of their own accumulated sick days and vacation days, and any other accumulated paid days, and must have exhausted an additional two (2) week waiting period.

## SECTION 2.

(a) Illness of Employee. Pay will be provided to an employee who has accumulated leave for leave due to illness. In order to be entitled to pay for leave due to illness, an employee may be required, as a condition of such payment, to submit, for each day of absence, a written statement signed by his attending physician attesting to the illness of the employee and which shows his recommendation that the employee absent himself from work because of such illness. In addition, an employee must notify his immediate supervisor before his shift begins of the necessity for absence due to such illness, except in rare instances when the employee is completely physically unable to give the required notice. An employee who has been absent from work for a maximum of fifteen (15) days because of illness or other disability, must notify and advise his Superintendent regarding the anticipated duration of his absence.

(b) Illness of Employee's Spouse, Children or Step-Children. As of January 1 of each year of this Agreement, employees will be permitted to take up to forty (40) hours of their then accumulated sick leave per year for illness of the employee's spouse, children or minor

step-children living in the employee's home. The employee must present to the Cooperative a Physician's Statement certifying the illness of the employee's spouse, child or step-child living in the employee's home.

SECTION 3. Funerals.

An employee who has completed his probationary period will be permitted leave of absence with pay at his regular rate for regularly scheduled work hours lost to a maximum of three (3) regularly scheduled work days lost (to a maximum of eight (8) hours per day) in case of death in his immediate family (i.e., legal spouse, mother, father, son, daughter and step-children) provided such days fall on the employee's regularly scheduled work days and are taken during the period between the day of death and the day after the funeral or memorial service in lieu of funeral, and provided further that the employee is prepared to offer valid proof of death and relationship upon request. Under the same conditions, an employee will be permitted to take up to three (3) regularly scheduled work days for the employee's step-parents, mother-in-law, father-in-law, son-in-law and daughter-in-law, such days to be deducted from the employee's sick leave account. In addition, and subject to the same conditions, an employee will be permitted leave of absence with pay at his regular rate for regularly scheduled work hours lost for a maximum of one (1) regularly scheduled work day lost (to a maximum of eight (8) hours) in case of death of his sister, brother, grandchildren or grandparents. An employee may take an additional two (2) regularly scheduled work days off in the case of death of his sister, brother, grandchildren or grandparents, said days to be deducted from the employee's sick leave account. An employee may, under the same conditions as set forth above, take up to two (2) regularly scheduled work days off in the case of the death of the employee's brother-in-law and sister-in-law, said days to be deducted from the employee's sick leave account.

Only in the case of the death of one of the relatives set forth above whose funeral is more than 200 miles from the employee's regularly required work place will an employee be permitted to take such days off between the day of death and the day after the funeral.

#### SECTION 4.

Any employee found to have falsified the reasons for leave or who has abused the leave provision by falsification or misrepresentation shall thereupon be subject to disciplinary action, including discharge. In addition, such employee will restore to the Cooperative amounts paid to him to which he was not entitled unless otherwise mutually agreed upon between the Cooperative and the Union in the settlement of a grievance, or if an Arbitrator rules otherwise.

### ARTICLE XVIII

#### Jury Duty

An employee who is required to serve and perform jury duty shall be compensated by the Cooperative in the amount of the difference between his regular rate for regularly scheduled work hours lost (to a maximum of eight (8) hours per day) and the amount received as juror's fees, provided he is prepared to offer valid proof of such jury duty and the amount received as juror's fees upon request by the Cooperative. An employee will be permitted to retain the "expense fee" received for serving Jury Duty. Whenever the employee is excused by the Court from such jury duty two (2) hours or more before his normal shift ends on a scheduled work day, he shall advise his immediate supervisor as promptly as possible and stand ready to report directly to work if requested by the Cooperative. The receipt of notice to report for jury duty must be reported immediately to his immediate supervisor.

In addition, and subject to the same conditions as stated above, an employee who is subpoenaed to appear in court and does appear as a defendant growing out of the Cooperative's business, a co-defendant with the Cooperative or as a witness on behalf of the Cooperative shall receive the difference between his regular rate for regular scheduled work hours lost and the amount received as a witness fee.

## ARTICLE XIX

### Military Service

Employees inducted into the Armed Forces of the United States shall be re-employed according to the provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994. Any and all benefits under this Agreement which require working as a condition of earning such benefits and such other benefits as Health, Medical and other insurance and the retirement plan shall not be due such employees, unless specifically required by statute.

## ARTICLE XX

### Holidays

#### SECTION 1.

Members of the bargaining unit shall be paid eight (8) hours pay at their regular straight time rate for:

New Years Day	Labor Day
Good Friday	Thanksgiving Day
Memorial Day	Day After Thanksgiving Day
Independence Day (4th of July)	Christmas Eve
	Christmas Day

## SECTION 2.

To receive holiday pay employees must have worked the full day immediately preceding the holiday and the full day immediately after the holiday. An employee will be considered to have worked the full day before the holiday if he is up to fifteen (15) minutes late reporting to work. The requirement that employees must have worked the full day immediately preceding and the full day immediately after the holiday shall be waived only when the absence is caused by being on scheduled vacation, jury duty, funeral leave, or injury sustained while working for the Cooperative and the injury is compensable under Worker's Compensation statutes and the injury occurred within thirty (30) days of the day for which eligibility is required. If an employee is on Sick Leave the day before or the day after a holiday, then such employee may receive Sick Leave under Article XVII, Leave Program, Sections 1 and 2, for the day of the holiday, but shall not receive holiday pay.

## SECTION 3.

In addition to the above allowance, employees will be compensated for hours actually worked on the holidays at time and one-half (1-1/2) for hours actually worked between 8:00 a.m. and 5:00 p.m. and double time for hours actually worked before 8:00 a.m. and after 5:00 p.m.

## SECTION 4.

Holidays falling on Saturday shall be recognized on Friday and holidays falling on Sunday shall be recognized on Monday.

## SECTION 5.

If a holiday set forth in Section 1 falls within an employee's scheduled vacation, then the employee will receive an additional day of vacation, which will be at the employee's option added to the end of such scheduled vacation or at the beginning of such scheduled vacation.

## ARTICLE XXI

### Vacation

#### SECTION 1.

Employees shall receive paid vacations as follows:

After one (1) year of employment	-	One (1) week
After two (2) years of employment	-	Two (2) weeks
After ten (10) years of employment	-	Three (3) weeks
After twenty-one (21) years of employment	-	Three (3) weeks plus one (1) day
After twenty-two (22) years of employment	-	Three (3) weeks plus two (2) days
After twenty-three (23) years of employment	-	Three (3) weeks plus three (3) days
After twenty-four (24) years of employment	-	Three (3) weeks plus four (4) days
After twenty-five (25) years of employment	-	Four (4) weeks
After thirty (30) years of employment	-	Five (5) weeks

In computing length of employment for the purposes of vacation, the employee's length of employment with the Cooperative, including prior service, will be counted.

#### SECTION 2.

In order to be eligible for vacation as set forth above, an employee will be required to actually work the minimum number of hours set forth below during the twelve (12) month period immediately preceding the eligibility dates:

1,500 hours	100%
1,450 hours	75%
1,400 hours	50%
1,350 hours	25%
Less than 1,350 hours	0%

In order for an employee who retires before his anniversary date of employment to be eligible for vacation as set forth above, on a pro rata basis, he will be required to actually work the minimum number of hours set forth below during the period between his last anniversary date and his date of retirement.

80% of available hours--100% of pro rata vacation.

75% of available hours--75% of pro rata vacation.

70% of available hours--50% of pro rata vacation.

65% of available hours--25% of pro rata vacation.

Less than 65% of available hours--0%.

Actual hours spent on Jury Duty will be counted as hours “actually worked” for the purpose of meeting the minimum number of hours set forth above.

### SECTION 3.

The Cooperative shall post vacation schedules on or before January 1 of each year. Each employee must designate his vacation period on such schedule not later than February 1 of each year. In the event two (2) or more employees designate the same vacation period on such schedule, then the employee with the longest period of continuous service from the last date of hire shall have preference. In designating the schedule of the periods in which vacations may be taken, such schedules shall be prepared in a manner consistent with the orderly and efficient operation of the Cooperative, as determined by it. If an employee who has designated a vacation period desires to change it, he may, if it is mutually agreed to by the Cooperative, change the period of vacation to a time when no other employee is scheduled or is otherwise convenient, as determined by the Cooperative.

In the instance of an employee with one (1) week of vacation, they may take such vacation in one (1) day increments. In the instance of employees with two (2) week vacation periods, they may take one (1) week in increments of one (1) full day or one-half (1/2) days. In the instance of employees with three (3), four (4) and five (5) week vacation periods, they may take one (1) week in increments of one (1) day and one (1) week in increments of one-half (1/2) days. If an employee chooses the option of taking vacation in one (1) day or one-half (1/2) day



increments as set forth, he must give at least two (2) days notice before each increment and must receive permission from his Department Head. If mutually convenient and agreeable between the Cooperative and the employee, the two (2) day notice may be waived.

#### SECTION 4.

Vacations are not cumulative and they shall be taken during the twelve (12) month period between January 1 and December 31 of each year. Vacation days earned, but not taken during such period, shall be forfeited by the employee and no pay will be provided to the employee for any days of vacation not taken, except employees shall be permitted to carry over one (1) week of vacation, but shall not in any one (1) year have more than six (6) weeks of vacation (earned and carried over). In the event an employee is off work because of a compensable injury under Worker's Compensation statutes, such employee will be given credit for service consistent with the yearly vacation entitlement set forth in Section 1. An employee who is off work because of a compensable injury under the Worker's Compensation Statute will be given credit for hours worked for earning vacation under Article XX1, Section 2, for up to seventy-five (75) working days (maximum of 600 hours) they are off work because of a compensable injury under the Worker's Compensation Statute.

An employee who voluntarily or involuntarily terminates employment with the Cooperative shall be paid for all accumulated vacation, on a prorated basis, as of the date of termination. Vacation days used in excess of the prorated accumulated days of entitlement before termination will be deducted from the employee's final pay at the time of termination.

## ARTICLE XXII

### Group Insurance

#### SECTION 1.

(a) The Cooperative agrees to provide health insurance for employees in accordance with the Anthem Plan provided to the Union during negotiations for this Agreement designated HSAE2E7 and make it available to regular full-time employees who have completed their probationary period. For employees hired on or before November 30, 2005 and who are actively employed on November 30, 2020, the Cooperative agrees to pay the full premium, including increases for family or single coverage, whichever is applicable.

(b) Employees hired on and after December 1, 2005 will have such health insurance provided to them on an employee-only basis. If such employee desires to add a spouse and/or dependents, then such employee will pay the difference in premium between the employee-only and the premium for adding a spouse and/or dependents.

(c) Further, such Employees hired on and after December 1, 2005 shall have no health insurance provided by the Cooperative when they retire.

(d) The Cooperative shall have the right to change insurance carriers for any of the group insurance programs as set forth in this Article at any time so long as the group insurance coverage is equivalent.

(e) The contracts between the Cooperative and insurance carriers will govern in all matters related to the insurance plans provided for herein. The exact coverage and the conditions for coverage of the aforesaid insurance will be determined by the terms and conditions of the policy or contract, and the Cooperative will not under any circumstances be liable as an insurer of any of the benefits to the employees.

SECTION 2.

Under the same conditions as set forth above in Section 1, the Cooperative will make available to employees a basic dental and vision plan. The full premium for such plans will be paid by the individual employees. The conditions established by the insurance company or companies involved will be met by the employees as a condition of providing such coverages including, but not limited to, minimum numbers of employees participation, duration, etc.

SECTION 3.

(a) For all current retirees and employees who were hired on or before November 30, 2005 who hereafter retire, in order for such insurance to be made available, a retiree or an eligible employee who retires from employment at the Cooperative in the future must have attained at least age sixty (60) and have at least thirty (30) years of service with the Cooperative.

(b) For all eligible employees described in paragraph (a) above, the Cooperative will provide the Humana Medicare Employer Plan designated Passive and Passive Waiver LPPO 079 064 with RX 127 presented to the Union during negotiations for this Agreement.

(c) For currently employed employees, who are eligible for health insurance under this Agreement, the Cooperative will create a Health Savings Account (“HSA”) for each such employee and contribute the following amounts on the following dates to such HSA:

	<u>Employee Coverage Only</u>	<u>Family Coverage Only</u>
January 1, 2021	\$3,300.00	\$6,600.00
January 1, 2022	\$3,300.00	\$6,600.00
January 1, 2023	\$3,300.00	\$6,600.00
January 1, 2024	\$3,300.00	\$6,600.00
January 1, 2025	\$3,300.00	\$6,600.00

(d) When an eligible employee under this Section 3 becomes eligible for Medicare, that employee and spouse at the time of retirement from the Cooperative will submit proof of

enrollment and the amount paid for Medicare B and, thereafter on an annual basis provide to the Cooperative a certification of their continued participation; and the Cooperative will pay directly to the retiree, retroactively, on a quarterly basis, the amount paid for Medicare B.

(e) The insurance coverage referred to above shall only be made available for the life of the retired employee.

#### SECTION 4.

Under the same conditions as set forth above in Section 1, the Cooperative will make available for each employee a \$50,000 life insurance plan. The full premium for such plan will be paid by the Cooperative for the duration of this Agreement. The conditions established by the insurance company or companies involved will be met by the employees as a condition of providing such coverage.

#### SECTION 5.

The Cooperative will provide to employees a long-term disability insurance plan with the following provisions:

- (1) Sixty-six and two-thirds (66-2/3) pay
- (2) Twenty-six (26) week waiting period

The contracts between the Cooperative and insurance carriers will govern in all matters related to the insurance plans provided for herein. The exact coverage and the conditions for coverage of the aforesaid insurance will be determined by the terms and conditions of the policy or contract, and the Cooperative will not under any circumstances be liable as an insurer of any of the benefits to the employees.

## ARTICLE XXIII

### Retirement Plan

#### SECTION 1.

Effective January 1, 1995, the Cooperative adopted and implemented the National Rural Electric Cooperative Association (“NRECA”) Selectre Pension Plan (the “Plan”) for the benefit of its employees. The Plan replaced the Taylor County RECC Employees’ Retirement Savings Trust Fund (the “Trust Fund”). The Trust Fund was terminated.

The instruments composing the Plan will govern in all matters related to it. The exact terms and conditions for eligibility for coverage, eligibility for participation, eligibility for retirement, contribution rates, etc. will be determined by the terms and conditions of such instruments and the Cooperative will not under any circumstances be liable for any benefits, or otherwise, to the employees.

Employees who have reached the age of sixty (60) and have a minimum of thirty (30) years service with the Cooperative will be permitted to retire and, upon such retirement, the Cooperative will pay one hundred percent (100%) of the health insurance premium for such employee until they qualify for benefits provided by Medicare. At such time, the employee will be provided the Blue Cross–Blue Shield “carve out” supplemental plan provided for in Article XXII, Sections 3(c) and (d).

## ARTICLE XXIV

### Miscellaneous

#### SECTION 1. Stewards.

The Union shall have the right to designate from among the employees covered by this Agreement a Chief Steward at each of the three (3) places of work. The Union shall notify the

Cooperative in writing of the names of said Stewards so designated. The Cooperative shall have the right to recognize and deal with the Stewards, so designated, in the settlement of grievances and other matters pertaining to the administration of this Agreement. Stewards will not leave their work to investigate, present or discuss grievances unless given permission by their Supervisor. They will be permitted, however, to perform this business during scheduled breaks and scheduled meal periods and after their shift ends. In addition, Stewards will be permitted to transmit messages and information, which originates with, and are authorized by the Local Union or its officers, provided such messages and information have been reduced to writing. In the event of any change in Stewards, the Union shall notify the Cooperative in writing at the time the new Stewards assume their responsibilities.

SECTION 2. Bulletin Boards.

The Cooperative will provide suitable space on its bulletin boards at each location of work for the posting of official Union bulletins.

Nothing, however, shall be posted on such bulletin boards which is derogatory to any individual, or which is libelous or obscene, or which deals with any matter that is subject to the grievance-arbitration procedure set forth in this Agreement. Only official matters which relate directly to members of the bargaining unit at the Cooperative may be posted on such bulletin boards.

SECTION 3. Examinations.

Physical, mental or other examinations required by a government body, or the Cooperative, shall be promptly complied with by all applicants and employees, provided, however, the Cooperative shall pay for all such examinations. The Cooperative shall not pay for any time spent for such examinations, unless the examination is required to be taken by the

Cooperative. Employees may take sick leave for such time actually spent traveling to and from and at the place of examination. Examinations are not to exceed one (1) in any one (1) year, unless the employee has suffered an injury or illness during the year.

The employer reserves the right to select its own medical examiner or physician and the Union may, if it believes an injustice has been done an employee, have said employee reexamined at the Union's expense.

An employee who has been off work for illness or other disability for a period of more than two (2) weeks will be required to obtain a statement from his attending physician and specialist (if one) certifying the nature and extent of the employee's illness or other disability for the period of absence and certify that the employee is released to return to work with no restrictions on his ability to work and can perform all the duties of his job.

#### SECTION 4. Uniforms and Protective Clothing.

In the event the Cooperative requires employees to wear uniforms, the Cooperative shall supply and pay for the uniforms.

The Cooperative will provide all safety equipment required.

Lost, broken or stolen equipment will be replaced at the employee's cost, unless the employee can show that it was not because of his negligence or acts by him.

#### SECTION 5. Worker's Compensation.

The Cooperative agrees to use its best efforts to cause the insurance carrier to duly and promptly settle and pay just on-the-job injury claims, when such claims are due and owing. The Cooperative shall provide Worker's Compensation protection as required by law.

#### SECTION 6.

Retired employees shall continue to receive Co-op Hi-Lights in addition to being allowed to attend employee picnics and other recreational activities.

SECTION 7. Educational Assistance Program.

In order to actively encourage employees to take advantage of educational opportunities and to provide for individual growth and potential advancement, financial assistance will be made available under the following circumstances:

- (1) Eligibility -- All regular full-time employees.
- (2) Effective Date -- After completion of the probationary period provided for in this Agreement.
- (3) Covered Educational Programs -- Courses which improve employee effectiveness under their present assignments and/or qualify an employee for promotion and such courses are taken on the employees' own time outside of regularly scheduled working hours.
- (4) Expenses Eligible for Reimbursement -- Tuition for all approved courses completed with a grade "C" or better, or if the course is not graded on a letter basis but on a "pass-fail" basis, the employee receives a "pass" grade.
- (5) Reimbursed Amount -- Fifty percent (50%) of the expenses for tuition after completion of the course and upon presentation to the Manager of proof of the grade and paid receipts for such tuition.
- (6) Application Procedure --
  - (a) Employee must complete the application for course approval in sufficient time to obtain necessary approval prior to course registration and provide such application to his supervisor;
  - (b) Approval by the employee's immediate supervisor; and



(c) Final approval, in writing, by the Manager.

SECTION 8. DRIVE.

The Cooperative agrees during the first payroll period in December of each year of this Agreement that it will deduct from the paychecks of all employees who are covered by this Agreement a contribution in an amount designated by such employees, to DRIVE, the Union's political action committee, provided that such employees shall have signed and submitted a written authorization for such action on the part of the Cooperative; and, provided further, that such written authorization shall conform to and be in accordance with all applicable Federal and State laws. All monies deducted by the Cooperative shall be forwarded to the Secretary-Treasurer of the Union. The Cooperative will recognize authorizations for deductions from wages, if in compliance with State and Federal law, to be transmitted to the Union. No such authorization shall be recognized if in violation of State or Federal law. No deduction shall be made which is prohibited by applicable law. This provision is subject to whatever shop rule is promulgated by the Cooperative with respect to garnishments or other wage deductions.

In consideration of the adoption by the Cooperative of this DRIVE contribution, the Union agrees to indemnify and hold the Cooperative harmless from and against any and all liability or loss as a result of any action brought by any employee, employees or any other person on account of claimed illegal payments, including reasonable attorneys' fees and court costs.

If, for any reason, an employee does not work during the first payroll period in December of each year of this Agreement in which the DRIVE contribution is to be deducted, the Cooperative shall make deductions for the above purpose from such employee's wages out of the next succeeding pay period in which he works.

## ARTICLE XXV

### Non-discrimination

The Cooperative and the Union agree that the provisions of this Agreement shall be applied to all employees without discrimination on the basis of age (over 40), sex, religion, race, color, creed, national origin, or disability (as that term is defined and applied within the meaning of the Americans With Disabilities Act and its implementing regulations).

Whenever the words “he,” “him” or “his” are used herein, those words shall be deemed to include the feminine gender as well.

## ARTICLE XXVI

### Wage Rates and Classifications

#### SECTION 1.

All employees in the bargaining unit receiving a “red circle” rate at the time this Agreement is executed, will continue to receive such “red circle” rate.

#### SECTION 2.

New employees hired by the Cooperative after the effective date of this Agreement shall begin their employment at **eighty percent (80%)** of the “classified rate;” after one (1) year of employment, such employees will be paid at the rate of **ninety percent (90%)** of the “classified rate”; after two (2) years of employment, such employees will be paid at the rate of **one hundred percent (100%)** of the “classified rate”.

Employees who are promoted to higher rated positions after execution of this Agreement will be paid at the rate of the position to which they are promoted.

**SECTION 3. Classified Rates.**

<b><u>Classification</u></b>	<b><u>Classified Rates</u></b>					
	<b><u>12/1/19</u></b>	<b><u>12/1/20</u></b>	<b><u>12/1/21</u></b>	<b><u>12/1/22</u></b>	<b><u>12/1/23</u></b>	<b><u>12/1/24</u></b>
Serviceman	\$ 29.93	\$ 30.53	\$ 31.29	\$32.07	\$32.87	\$33.69
First Class Lineman	\$ 29.33	\$ 29.92	\$30.67	\$31.44	\$32.23	\$33.04
Second Class Lineman	\$ 27.57	\$28.12	\$28.82	\$29.54	\$30.28	\$31.04
Third Class Lineman	\$ 24.37	\$24.86	\$25.48	\$26.12	\$26.77	\$27.44
Apprentice Lineman	\$ 23.06	\$23.52	\$24.11	\$24.71	\$25.33	\$25.96
Right-of-Way Man	\$ 25.21	\$25.71	\$26.35	\$27.01	\$27.69	\$28.38
Right-of-Way Helper	\$ 23.06	\$23.52	\$24.11	\$24.71	\$25.33	\$25.96
Groundman	\$ 23.06	\$23.52	\$24.11	\$24.71	\$25.33	\$25.96
Laborer	\$ 23.06	\$23.52	\$24.11	\$24.71	\$25.33	\$25.96
<b><u>Engineering Department</u></b>						
Instrument Man	\$ 28.15	\$28.71	\$29.43	\$30.17	\$30.92	\$31.69
(Staking Engineer)	0.00	0.00	0.00	0.00	0.00	0.00
Engineering Aid	\$ 26.97	\$27.51	\$28.20	\$28.91	\$29.63	\$30.37
Staking Engineer Helper	\$ 25.21	\$25.71	\$26.35	\$27.01	\$27.69	\$28.38
<b><u>Meter Department</u></b>	0.00	0.00	0.00	0.00	0.00	0.00
Licensed Meter Man	\$ 29.33	\$29.92	\$30.67	\$31.44	\$32.23	\$33.04
<b><u>Garage Department</u></b>	0.00	0.00	0.00	0.00	0.00	0.00
Mechanic	\$ 26.69	\$27.22	\$27.90	\$28.60	\$29.32	\$30.05
Mechanic Helper	\$ 24.90	\$25.40	\$26.04	\$26.69	\$27.36	\$28.04
<b><u>Warehouse Department</u></b>	0.00	0.00	0.00	0.00	0.00	0.00
Warehouseman <sup>1</sup>	\$ 25.21	\$25.71	\$26.35	\$27.01	\$27.69	\$28.38

<sup>1</sup> When purchasing duties are assigned to the Warehouseman, the employee involved will receive a \$1.00 per hour premium. Such premium shall be added to the Warehouseman's rate in effect at that time (e.g. Rate \$15.00 per hour plus \$1.00 per hour premium equals \$16.00 per hour rate.)

SECTION 4.

The “Classified Rates” set forth above reflect the following increases to the rates in effect immediately prior to ratification of this Agreement: Effective December 1, 2020, a two percent (2%) per hour increase in wage rates; effective December 1, 2021, a two and one-half percent (2½%) per hour increase in wage rates; effective December 1, 2022 a two and one-half percent (2½%) per hour increase in wage rates; effective December 1, 2023, a two and one-half percent (2½%) per hour increase in wage rates; effective December 1, 2024, a two and one-half percent (2½%) per hour increase in wage rates.

ARTICLE XXVII

Effect of Law

All provisions of this Agreement shall be subordinate and subject to any statute or law that may be applicable, whether now in effect or hereinafter enacted. If any provision of this Agreement or application of this Agreement to any employee is contrary to law, then such provision or application shall not be deemed valid except to the extent permitted by law, but all other provisions or applications of this Agreement shall continue in full force and effect.

If any provisions of this Agreement or application of this Agreement to any employee is contrary to law, then the Cooperative and the Union shall meet and attempt in good faith to agree upon a suitable replacement. If the parties are unable with due diligence to agree, the issue in question shall be subject to collective bargaining negotiation when this Agreement expires.

ARTICLE XXVIII

Entire Agreement

SECTION 1.

This Agreement sets out the entire understanding between the Cooperative and the Union with respect to the unit of employees described in this Agreement. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein and this Agreement shall be strictly construed. This Agreement applies only to the collective bargaining unit defined in this Agreement. None of the benefits, rights or privileges accorded by this Agreement to the Union or to any employee covered by this Agreement shall survive the expiration or termination of this Agreement.

## SECTION 2.

It is distinctly understood and agreed by the Union that the Cooperative shall not be obligated, contractually or otherwise, to continue in effect any custom, practice or benefit unless it has contractually obligated itself to do so by clear and explicit language in this Agreement.

### ARTICLE XXIX

#### Collective Bargaining

The Cooperative and the Union each acknowledge that this Agreement has been reached as a result of collective bargaining in good faith by both parties hereto, and that both parties hereto have had the unlimited opportunity during negotiations to submit and discuss proposals on all subjects which are bargainable matters. While it is the intent and purpose of the parties hereto that each of them shall fully perform all obligations by them to be performed in accordance with the terms of this Agreement, the Union agrees that the Cooperative shall not be obligated to bargain collectively with the Union during the term of this Agreement on any matter pertaining to rates of pay, wages, hours of employment, or other conditions of employment, unless an obligation to bargain is otherwise specifically provided for in another Article of this Agreement, and the Union hereby specifically waives any right which it might otherwise have to request or

demand such bargaining, except as provided in the Article entitled Effect of Law, and acknowledges that the Cooperative's obligations during the term of this Agreement shall be limited to the performance and discharge of its obligations under this Agreement.

## ARTICLE XXX

### Duration of Agreement

The effective date of this Agreement is December 1, 2020. This Agreement shall be in full force and effect for the entire period from December 1, 2020 through November 30, 2025, and from year to year thereafter, unless either party hereto shall at least sixty (60) days prior to November 30, 2025, or the 30th day of November in any year thereafter, notify the other party in writing of its intention and desire to terminate this Agreement. If proper notice is given and the parties, after negotiation, fail to reach agreement on the proposed changes, this Agreement may be terminated by either party upon ten (10) days' written notice delivered to the other at any time after the date upon which this Agreement would have otherwise terminated if no notice for termination had been given. Such ten (10) days' notice must be given before any lockout or strike may occur.

IN TESTIMONY WHEREOF, the Cooperative and the Union by their respective officers and representatives hereunto duly authorized, have signed this Agreement on the day, month and year first set forth above.

TAYLOR COUNTY RURAL ELECTRIC  
COOPERATIVE CORPORATION

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LOCAL UNION NO. 89,  
GENERAL DRIVERS, WAREHOUSEMEN  
AND HELPERS, AFFILIATED WITH  
INTERNATIONAL BROTHERHOOD OF  
TEAMSTERS, CHAUFFEURS, WARE-  
HOUSEMEN & HELPERS OF AMERICA

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**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 4**

**RESPONSIBLE PARTY: Jeffrey Williams**

**Request 4.** Refer to the Williams Direct Testimony, page 9.

- a. Provide Taylor RECC's annual reliability metrics for 2016 to the most recent available data for 2023 and separately show outages caused by ROW vegetation.
- b. Provide the basis for a five-year ROW clearing cycle.

**Response 4a.** Please see attached document. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

**Response 4b.** Taylor County's vegetation management plan on file with the Commission was a 5- to 6-year clearing. Since this has not been accomplished in many years, it is imperative that Taylor County RECC stick with a 5-year rotation for the safety and reliability of its system. The Commission has noted that a 5-6 year rotation is preferred.<sup>1</sup>

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<sup>1</sup> Case No. 2021-00407, The Kentucky Public Service Commission noted to South Kentucky RECC, "The Commission has noted the importance of ROW management and how it contributes to reliability and safety of the system. The Commission strongly urges South Kentucky RECC to evaluate moving back to a five- to six-year rotation for vegetation management."



ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 5/11/23**

**REQUEST 5**

**RESPONSIBLE PARTY:           John Wolfram**

**Request 5.** Refer to the Williams Direct Testimony, page 10. State when in 2022 Taylor RECC engaged Mr. Wolfram for the rate analysis.

**Response 5.** Taylor RECC notified Mr. Wolfram on February 9, 2022, that the Board of Directors approved moving forward with an engagement to perform a cost of service and rate study for the cooperative.

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 6**

**RESPONSIBLE PARTY:                    John Wolfram & Patsy Walters**

**Request 6.** Refer to the Walters Direct Testimony, page 9. Provide the adjustment necessary to reduce Taylor RECC's life insurance premium expense to the lesser of \$50,000 or the employee's base salary.

**Response 6.** Please see attached schedule. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 7**

**RESPONSIBLE PARTY: Patsy Walters**

**Request 7.** Refer to the Walters Direct Testimony, pages 9–10. Provide the number of employees that contribute at least 3 percent of their base salary to Taylor RECC's 401(k) savings plan.

**Response 7.** An Employee shall become a Participant in the 401(k) Savings Plan once he/she completes three months of employment requirement. Currently, all employees contribute at least 3 percent of their base salary to Taylor RECC's 401(k) savings plan.

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 8**

**RESPONSIBLE PARTY: Patsy Walters**

**Request 8.** Refer to the Walters Direct Testimony, Exhibit PW-1. Provide the same information for 2022.

**Response 8.** Please see below Exhibit PW-1 listing information for 2022.

YEAR	NET MARGINS	OPERATING MARGINS	TIER (1.25 Benchmark)	OTIER (1.10 Benchmark)	Equity as a % to Assets	DSC (1.25 Benchmark)	RESIDENTIAL kWh SALES	YEAR OVER YEAR % CHANGE IN RESIDENTIAL kWh SALES
2008							302,369,463	
2009	4,299,883	2,771,934	5.61	4.07	59.63	6.39	308,372,829	1.99%
2010	2,933,733	1,371,005	4.21	2.57	57.46	3.19	318,640,393	3.33%
2011	2,360,183	(419,899)	3.52	0.61	59.88	2.94	312,639,035	-1.88%
2012	2,475,669	(66,309)	3.91	1.00	60.65	3.05	288,005,133	-7.88%
2013	4,165,846	998,124	6.18	2.34	62.35	4.05	297,093,644	3.16%
2014	3,872,123	1,067,782	6.12	2.51	64.66	4.00	315,722,072	6.27%
2015	2,547,801	57,688	4.78	1.19	65.08	3.49	303,137,734	-3.99%
2016	3,435,097	527,057	6.42	1.94	66.59	3.58	293,683,366	-3.12%
2017	1,577,006	244,882	3.41	1.47	66.92	2.67	283,514,353	-3.46%
2018	2,726,076	664,932	4.63	1.99	67.19	3.17	323,042,165	13.94%
2019	1,611,648	(405,380)	2.85	0.58	67.66	2.59	307,761,611	-4.73%
2020	1,331,562	(27,775)	2.82	1.01	65.62	2.37	297,387,101	-3.37%
2021	1,550	(1,466,279)	1.00	-1.23	65.01	1.82	319,835,644	7.55%
2022	(146,420)	(2,029,623)	0.82	-0.13	62.86	1.43	311,990,096	-2.45%

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 9**

**RESPONSIBLE PARTY:** Patsy Walters

**Request 9.** Refer to the Application, Exhibit 10, Direct Testimony of John Wolfram (Wolfram Direct Testimony), pages 8–9. State the credit metrics which are used in Taylor RECC's debt covenants.

**Response 9.** Section 5.4 of our RUS Loan Contract dated August 1, 20109, cites:

- (a) Prospective Requirement. The Borrower shall design and implement rates for utility service furnished by it to provide sufficient revenue (along with other revenue available to the Borrower in the case of TIER and DSC) (i) to pay all fixed and variable expenses when and as due, (ii) to provide and maintain reasonable working capital, and (iii) to maintain, on an annual basis, the Coverage Ratios. In designing and implementing rates under this paragraph, such rates should be capable of producing at least enough revenue to meet the requirements of this paragraph under the assumption that average weather conditions in the Borrower's service territory shall prevail in the future, including average Utility System damage and outages due to weather and the related costs.
- (b) Retrospective Requirement. The average Coverage Ratios achieved by the Borrower in the 2 best years out of the 3 most recent calendar years must be not less than any of the following:

TIER	=	1.25
DSC	=	1.25
OTIER	=	1.1
ODSC	=	1.1

Article I, Section 1.01 of our Restated Mortgage and Security Agreement, Kentucky.

Document No. 115097 Green dated August 1, 2019, includes the following definitions:

**Debt Service Coverage Ratio ("DSC")** shall mean the ratio determined as follows: for each calendar year add (i) Patronage Capital or Margins of the Mortgagor, (ii) Interest Expense on Total Long Term Debt of the Mortgagor (as computed in accordance with the principles set forth in the definition of TIER) and (iii) Depreciation and Amortization Expense of the Mortgagor, and divide the total so obtained by an amount equal to the sum of all payments of principal and interest required to be made on account of Total Long-Term Debt during such calendar year increasing said sum by any addition to interest expense on account of Restricted Rentals as computed with respect to the Times Interest Earned Ratio herein.

**Times Interest Earned Ratio ("TIER1")** shall mean the ratio determined as follows: for each calendar year: add (i) patronage capital or margins of the Mortgagor and (ii) Interest Expense on Total Long-Term Debt of the Mortgagor and divide the total so obtained by Interest Expense on Total Long-Term Debt of the Mortgagor, provided, however, that in computing Interest Expense on Total Long-Term Debt, there shall be added, to the extent not otherwise included, an amount equal to 33-1/3% of the excess of Restricted Rentals paid by the Mortgagor over 2% of the Mortgagor's Equity.

The definitions to our RUS Loan Contract dated August 1, 2019, cite the following:

**Operating DSC or ODSC** shall mean Operating Debt Service Coverage calculated as:

$$\frac{ODSC = A+B+C}{D}$$

where:

All amounts are for the same calendar year and are computed pursuant to RUS Accounting Requirements and RUS Form 7;



- A = Depreciation and Amortization Expense of the Electric System;
- B = Interest Expense on Total Long-Term Debt of the Electric System, except that such Interest Expense shall be increased by 1/3 of the amount, if any, by which the Restricted Rentals of the Electric System exceed 2 percent of the Borrower's Equity;
- C = Patronage capital & operating margins of the Electric System, (which equals operating revenue and patronage capital of Electric System operations, less total cost of electric service, including Interest Expense on Total Long-Term Debt of the Electric System) plus cash received from the retirement of patronage capital by suppliers of electric power and by lenders for credit extended for the Electric System; and
- D = Debt service billed which equals the sum of all payments of principal and interest required to be made on account of Total Long-Term Debt of the Electric System during the calendar year, plus 1/3 of the amount, if any, by which Restricted Rentals of the Electric System exceed 2 percent of the Mortgagor's Equity.

**Operating TIER or OTIER** shall mean Operating Times Interest Earned Ratio calculated as:

$$\text{OTIER} = \frac{\text{A+B}}{\text{A}}$$

where:

All amounts are for the same calendar end year and are computed pursuant to RUS Accounting Requirements and RUS Form 7;

A = Interest Expense on Total Long-Term Debt of the Electric System, except that such Interest Expense shall be increased by 1/3 of the amount, if any, by which Restricted Rentals of the Electric System exceed 2 percent of the Mortgagor's Equity; and

B = Patronage capital & operating margins of the Electric System, (which equals operating revenue and patronage capital of Electric System operations, less total cost of electric service, including Interest Expense on Total Long-Term Debt of the Electric System) plus cash received from the retirement of patronage capital by suppliers of electric power and by lenders for credit extended for the Electric System.

Section 6.8 of the RUS Loan Contract dated August 1, 2019, states the following limitations for capital credit distributions based upon equity:

**Section 6.8. Limitation on Distributions.**

Without the prior written approval of RUS, the Borrower shall not in any calendar year make any Distributions (exclusive of any Distributions to the estates of deceased natural patrons) to its members, stockholders or consumers except as follows:

- (a) Equity above 30%. If, after giving effect to any such Distribution, the Equity of the Borrower shall be greater than or equal to 30% of its Total Assets; or
- (b) Equity above 20%. If, after giving effect to any such Distribution, the Equity of the Borrower shall be greater than or equal to 20% of its Total Assets and the aggregate of all Distributions made during the calendar year when added to such Distribution shall be less than or equal to 25% of the prior year's margins.

Provided however that in no event shall the Borrower make any Distributions if there is unpaid when due any installment of principal of (premium, if any) or interest on any of its payment obligations secured by the Mortgage, if the Borrower is otherwise in default hereunder or if, after giving effect to any such Distribution, the Borrower's current and accrued assets would be less than its current and accrued liabilities.

Article 7, of our credit agreement with CoBank dated December 17, 2018, cites the following:

**ARTICLE 7 Financial Covenants.** Unless otherwise agreed to in writing by Lender, while this Agreement is in effect:

**7.1 Debt Service Coverage Ratio.** The Borrower and its consolidated subsidiaries, if any, will have at the end of each fiscal year of the Borrower, a Debt Service Coverage Ratio (as defined below) for such year of not less than 1.25 to 1.00. Such ratio will be determined by averaging the two highest annual ratios achieved by the Borrower during the most recent three fiscal years. For purposes hereof, the term "Debt Service Coverage Ratio" means the ratio of: (a) net income (after taxes and after eliminating any gain or loss on sale of assets or other extraordinary gain or loss), plus depreciation expense, amortization expense, and interest expense, minus non-cash patronage, and non-cash income from subsidiaries and/or joint ventures; to (b) all principal payments due within the period on all Long-Term Debt (as defined below) plus interest expense (all as calculated on a consolidated basis for the applicable period in accordance with the Accounting Standards). For purposes hereof, "Long-Term Debt" means, for the Borrower, on a consolidated basis, the sum of (1) all indebtedness for borrowed money, (2) obligations that are evidenced by notes, bonds, debentures or similar instruments, and (3) that portion of obligations with respect to capital leases or other capitalized agreements that are properly classified as a liability on the balance sheet in conformity with Accounting Standards or that are treated as operating leases under regulations applicable to them but that otherwise would be required to be capitalized under Accounting Standards, in each case having a maturity of more than one year from the date of its creation or having a maturity within one year from such date but that is renewable or extendible, at the Borrower's option, to a date more than one year from such date or that arises under a revolving credit or similar agreement that obligates the lender(s) to extend credit during a period of more than one year from such date, including all current maturities in respect of such indebtedness whether or not required to be paid within one year from the date of its creation.

**7.2 Equity to Total Assets.** The Borrower and its consolidated subsidiaries, if any, will have at the end of each fiscal quarter of the Borrower, a ratio of consolidated total equity to consolidated total assets (both as determined in accordance with the Accounting Standards) of not less than 0.30 to 1.00.

Article V Section 5.01d, of our Loan Agreement with CFC dated December 2, 2021, cites the following:

**D. Financial Books; Financial Reports; Right of Inspection.** The Borrower will at all times keep, and safely preserve, proper books, records and accounts in which full and true entries will be made of all of the dealings, business and affairs of the Borrower, in accordance with GAAP.

The Borrower will cause to be prepared and furnished to CFC within one hundred twenty (120) days of the end of each of the Borrower's fiscal years during the term hereof, a full and complete consolidated and consolidating report of its financial condition and statement of its operations as of the end of such fiscal year, audited and certified by independent certified public accountants nationally recognized or otherwise satisfactory to CFC and accompanied by a report of such audit in form and substance satisfactory to CFC, including without limitation a consolidated and consolidating balance sheet and the related consolidated and consolidating statements of income and cash flow.

CFC, through its representatives, shall at all times during reasonable business hours and upon prior notice have access to, and the right to inspect and make copies of, any or all books, records and accounts, and any or all invoices, contracts, leases, payrolls, canceled checks, statements and other documents and papers of every kind belonging to or in the possession of the Borrower or in any way pertaining to its property or business.

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 10**

**RESPONSIBLE PARTY: John Wolfram**

**Request 10.** Refer to the Wolfram Direct Testimony, page 22, which states that “the COSS supports a fixed monthly charge of \$30.79 for the residential class. This is shown on Exhibit JW-3, page 2. Since the current charge is \$10.22 per month, the fixed customer charge should be increased.”

a. Provide documentation to support how Taylor RECC determined the residential customer charge should be \$16.84 instead of the \$30.79 as determined by the cost-of-service-study (COSS).

b. Provide information on the way Taylor RECC will recover the additional difference between the \$16.48 customer charge and the \$30.79 customer charge recommended by the COSS.

**Response 10 a.** The determination of the proposed residential customer charge is described and supported in Wolfram Direct Testimony, page 24, line 13 to page 25, line 2. No additional documentation exists, but the principle of gradualism is met by moving the charge approximately 1/3 of the way across the gap between the existing tariff charge and the cost-based charge. Movement to the full cost-based charge would not be consistent with the principle of gradualism and could create rate shock for residential members, particularly those with low levels of usage.

**Response 10 b.** By design, since Taylor RECC is not proposing to eliminate all interclass and intraclass subsidies in this case, some of the difference between proposed customer charge of \$16.48 and the cost-based customer charge of \$30.79 will be recovered via the residential energy charge, and the rest will be recovered from other rate classes.

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**  
**PSC CASE NO. 2023-00147**  
**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**  
**REQUEST 11**

**RESPONSIBLE PARTY:           John Wolfram**

**Request 11.**           Refer to the Wolfram Direct Testimony, page 23, Table 4 – Proposed Base Rate Increases. Explain why Taylor RECC is not requesting an increase in the customer charge for the General Purpose Part 2 > 50 KVA – GP2 and Large Industrial – B1 customer classes.

**Response 11.**           Taylor RECC is not requesting an increase in the customer charge for these classes because those customer charges are already greater than the proposed customer charge for the residential class. Taylor RECC only proposed to increase the customer charge for the General Purpose Part 1 – GP1 class because the proposed residential customer charge of \$16.84 would otherwise exceed the current GP1 customer charge of \$10.40. In Case No. 2019-00053<sup>2</sup>, the Commission found that it “does not support a rate design in which the small single-phase commercial class pays a monthly customer charge that is lower than that charged to the residential class” and so Taylor County RECC proposed a corresponding increase to the customer charge for GP1.

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<sup>2</sup> See *In The Matter Of: Electronic Application Of Jackson Purchase Energy Corporation For A General Adjustment In Existing Rates*, Order Dated June 20, 2019, P. 16.

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

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**REQUEST 12**

**RESPONSIBLE PARTY: John Wolfram & Patsy Walters**

**Request 12.** Refer to the Wolfram Direct Testimony, Exhibit JW-2, Schedule

1.03. Provide a breakdown of the test-year interest expense in the same format as Schedule 1.03.

**Response 12.** Please see attached. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY



**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 13**

**RESPONSIBLE PARTY:                    John Wolfram & Patsy Walters**

**Request 13.**                    Refer to the Wolfram Direct Testimony, Exhibit JW-2, Schedule 1.04.

- a. Explain why it is appropriate to normalize depreciation based on December 31, 2022, ending balances for a test-year ended December 31, 2021.
- b. Provide the plant additions for each account during 2022.
- c. Provide the adjustment necessary to normalize depreciation expense based on plant balances ending December 31, 2021.

**Response 13 a.**            Taylor RECC normalized depreciation based on the most recent calendar year-end balances available at the time the adjustment was prepared for filing. That being said, Taylor RECC recognizes that the matching principle places limits on the timing differences for pro forma adjustments such that the normalized amounts for depreciation reasonably align with all of the other expenses and revenues reflected in the adjusted test period.

**Response 13 b.**            See attached. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

**Response 13 c.**            See attached. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

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**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 14**

**RESPONSIBLE PARTY: Jeffrey R. Williams**

**Request 14.** Refer to the Wolfram Direct Testimony, Exhibit JW-2, Schedule 1.05. Explain whether Taylor RECC expects to decrease ROW expenses outside of routine clearing. If so, provide an estimate of the decrease. If not, explain why not.

**Response 14.** Taylor RECC does not expect to decrease ROW expenses outside of routine clearing. Taylor County RECC expects all of its circuits to be cleared and the average cost, as incurred in 2023, is a known and measurable rate that it expects to pay for circuit clearing.

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 15**

**RESPONSIBLE PARTY: Patsy Walters**

**Request 15.** Refer to the Wolfram Direct Testimony, Exhibit JW-2, Schedule 1.07.

- a. Provide the test-year storm damage expense and identify any capitalized portion.
- b. Explain how Taylor RECC receives reimbursement for storm damage repairs, including any change from 2021.

**Response 15 a.** Please see attached documentation for storm damage expense and capitalized portion. Also, please see attached Schedule 1.07 for a summarized damage expense and capitalized portion. One attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

**Response 15 b.** Once a county(s) is declared, Taylor County RECC files an application with Federal Emergency Management Agency (FEMA) for reimbursement of storm damages. Please see attached Schedule 1.07 for any changes from 2021. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

TAYLOR COUNTY RECC  
 PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
 FOR ACCT: 107.20 CONSTRUCTION WORK IN PROGRESS  
 DATE RANGE FROM 01/01/21 TO 12/31/21

PAGE 1  
 RUN DATE 07/07/23 11:49 AM

SO	TR	RACCT	ITEM ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
AP	1	232.10	CNTR	15	600		2023 12/11/21	VN J 5018 P 128055	.00	2,496.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/11/21	VN J 5018 P 128060	.00	2,496.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CASH	06	2000		2023 12/11/21	VN J 2015 P 128057	.00	900.00	.00	STORM WORK WO #128057
AP	1	232.10	CASH	06	2000		2023 12/11/21	VN J 2015 P 128055	.00	2,500.00	.00	STORM WORK WO #128055
AP	1	232.10	CASH	06	2000		2023 12/11/21	VN J 2015 P 128060	.00	1,800.00	.00	STORM WORK WO #128060
AP	1	232.10	CASH	06	2000		2023 12/11/21	VN J 2015 P 128015	.00	600.00	.00	STORM WORK WO #128015
AP	1	232.10	CASH	06	2000		2023 12/11/21	VN J 2015 P 128057	.00	2,400.00	.00	STORM WORK WO #128057
AP	1	232.10	CASH	06	2000		2023 12/11/21	VN J 2015 P 128057	.00	2,000.00	.00	STORM WORK WO #128057
JE	49	0.00	CNTR	07	2000		2023 12/11/21	J P 128015 V 20211215	.00	600.00	.00	TO COR INV #3263 WO #128015
JE	49	0.00	CASH	06	2000		2023 12/11/21	J P 128015 V 20211215	.00	.00	600.00-	TO COR INV #3263 WO #128015
JE	49	0.00	CNTR	07	2000		2023 12/11/21	J P 128060 V 20211216	.00	1,800.00	.00	TO COR WO#128060 INV#3263 B&B EX
JE	49	0.00	CASH	06	2000		2023 12/11/21	J P 128060 V 20211216	.00	.00	1,800.00-	TO COR WO#128060 INV#3263 B&B EX
JE	49	0.00	CNTR	07	2000		2023 12/11/21	J P 128055 V 20211217	.00	2,500.00	.00	TO COR WO#128055 INV#3263 B&B EX
JE	49	0.00	CASH	06	2000		2023 12/11/21	J P 128055 V 20211217	.00	.00	2,500.00-	TO COR WO#128055 INV#3263 B&B EX
JE	49	0.00	CNTR	07	2000		2023 12/11/21	J P 128057 V 20211218	.00	2,000.00	.00	TO COR WO128057 INV#3263 B&B EX
JE	49	0.00	CASH	06	2000		2023 12/11/21	J P 128057 V 20211218	.00	.00	2,000.00-	TO COR WO128057 INV#3263 B&B EX
JE	49	0.00	CNTR	07	2000		2023 12/11/21	J P 128057 V 20211218	.00	2,400.00	.00	TO COR WO128057 INV#3263 B&B EX

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JE	49	0.00	CASH	06	2000		2023 12/11/21	J P 128057 57	.00	.00	2,400.00-	TO COR W0128057 INV#3263 B&B EX
JE	49	0.00	CNTR	07	2000		2023 12/11/21	J V 20211218 128057	.00	900.00	.00	TO COR W0128057 INV#3263 B&B EX
JE	49	0.00	CASH	06	2000		2023 12/11/21	J P 20211218 128057	.00	.00	900.00-	TO COR W0128057 INV#3263 B&B EX
AP	1	232.10	CNTR	17	600		2023 12/14/21	VN J 20211218 16040	.00	1,661.27	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 5018 128013	.00	1,574.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 5018 128060	.00	1,442.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 5018 128057	.00	1,574.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 5018 128013	.00	3,671.50	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 5018 128060	.00	380.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 5018 128058	.00	380.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 5018 128057	.00	506.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 5018 128060	.00	3,376.75	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 5018 128013	.00	1,651.00	.00	CONTRACTOR-ELECTRICOM-CONST
MT	60	154.00	06330000	01	1	2019	12/21/21	J P 128023 57	6.00	22.00	.00	BOLTS, DOUBLEARM
MT	60	154.00	06380000	01	1	2019	12/21/21	J P 128023 57	18.00	30.26	.00	BOLTS, MACHINE
MT	60	154.00	07530300	01	1	2019	12/21/21	J P 128023 57	4.00	74.14	.00	CROSSARM BRACES, HD 60" PR
MT	60	154.00	12360000	01	1	2019	12/21/21	J P 128023 57	2.00	14.54	.00	CLEVIS, WIDE BACK J10 (HD SEC)
MT	60	154.00	15600600	01	1	2019	12/21/21	J P 128023 57	100.00	60.40	.00	WIRE, 6 SD (BARE COPPER=#8CU)
MT	60	154.00	18200800	01	1	2019	12/21/21	J P 128023 57	4.00	194.97	.00	CROSSARM 8'

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MT	60	154.00	34230000	01	1	2019	12/21/21	J P 128023	12.00	62.53	.00	INSULATOR, PIN TYPE
MT	60	154.00	34240000	01	1	2019	12/21/21	J P 128023	2.00	2.60	.00	INSULATOR, LARGE SPOOL
MT	60	154.00	34240300	01	1	2019	12/21/21	J P 128023	2.00	4.96	.00	TIE, SPOOL (NEUTRAL TIE)
MT	60	154.00	45410000	01	1	2019	12/21/21	J P 128023	8.00	189.72	.00	CROSSARM PIN HD (SADDLE PIN)
MT	60	154.00	45600000	01	1	2019	12/21/21	J P 128023	4.00	42.45	.00	POLE TOP PIN (20" RIDGE PIN)
MT	60	154.00	46800000	01	1	2019	12/21/21	J P 128023	2.00	14.12	.00	POLE GROUND PLATE (BUTT PLATE)
MT	60	154.00	48400000	01	1	2019	12/21/21	J P 128023	1.00	310.01	.00	POLE 40'
MT	60	154.00	48450000	01	1	2019	12/21/21	J P 128023	1.00	360.77	.00	POLE 45'
MT	60	154.00	53750000	01	1	2019	12/21/21	J P 128023	6.00	73.01	.00	TIE, DOUBLE SUPPORT #4 - 4/0
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128011	2.00	88.30	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128012	2.00	88.30	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128013	8.00	353.21	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	400	1251	12/22/21	J P 128013	20.00	588.60	.00	REGULAR LABOR
PY	20	131.15	LARG	00	400	1251	12/22/21	J P 128014	3.00	88.29	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128015	5.00	220.75	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	400	1251	12/22/21	J P 128015	6.00	176.58	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128017	6.00	264.90	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128018	1.00	44.15	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128054	4.00	159.46	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	400	1251	12/22/21	J P 128054	4.00	106.30	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128056	2.00	79.73	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	400	1251	12/22/21	J P 128056	4.00	106.30	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128057	3.00	119.60	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128059	10.00	398.65	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	400	1251	12/22/21	J P 128060	28.00	1,116.22	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	400	1251	12/22/21	J P 128060	32.00	850.40	.00	REGULAR LABOR

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PY	20	131.15	LARG	00	400		1251	12/22/21	J P 128062	4.00	106.30	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	500		1251	12/22/21	J P 128011	1.00	46.94	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	500		1251	12/22/21	J P 128012	4.00	125.16	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	500		1251	12/22/21	J P 128013	12.00	563.28	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	500		1251	12/22/21	J P 128013	8.00	250.32	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	500		1251	12/22/21	J P 128014	5.00	234.70	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	500		1251	12/22/21	J P 128014	1.00	31.29	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	500		1251	12/22/21	J P 128017	6.00	281.64	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	500		1251	12/22/21	J P 128018	4.00	125.16	.00	REGULAR LABOR
PY	20	131.15	LARG	00	500		1251	12/22/21	J P 128055	3.00	93.87	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	500		1251	12/22/21	J P 128057	92.00	4,318.48	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	500		1251	12/22/21	J P 128059	24.00	1,126.56	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	500		1251	12/22/21	J P 128059	22.00	688.38	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	500		1251	12/22/21	J P 128060	66.00	3,098.04	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	500		1251	12/22/21	J P 128060	95.00	2,972.55	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251	12/22/21	J P 128011	2.00	92.02	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	600		1251	12/22/21	J P 128012	8.00	245.36	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251	12/22/21	J P 128013	8.00	287.35	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	600		1251	12/22/21	J P 128013	41.00	1,031.85	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251	12/22/21	J P 128014	7.00	322.07	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	600		1251	12/22/21	J P 128014	5.00	153.35	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251	12/22/21	J P 128017	12.00	552.12	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	600		1251	12/22/21	J P 128018	8.00	245.36	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251	12/22/21	J P 128055	12.00	380.04	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	600		1251	12/22/21	J P 128055	6.00	184.02	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251	12/22/21	J P 128056	20.00	920.20	.00	TIME 1/2 OVERTIME



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PY	20	131.15	LARG	00	600		1251	12/22/21	J P 128056	32.00	981.44	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251	12/22/21	J P 128057	68.00	2,998.32	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	600		1251	12/22/21	J P 128058	2.00	50.96	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251	12/22/21	J P 128059	9.00	356.73	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	600		1251	12/22/21	J P 128059	12.00	348.92	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251	12/22/21	J P 128060	57.00	2,150.94	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	600		1251	12/22/21	J P 128060	83.00	2,038.38	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251	12/22/21	J P 128062	5.00	158.35	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	800		1251	12/22/21	J P 128059	3.00	108.51	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	800		1251	12/22/21	J P 128059	8.00	192.88	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	1000		1251	12/22/21	J P 128057	13.00	544.05	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	1000		1251	12/22/21	J P 128059	4.00	167.40	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	1000		1251	12/22/21	J P 128059	8.00	223.20	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	1000		1251	12/22/21	J P 128060	8.00	334.80	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	1000		1251	12/22/21	J P 128060	16.00	446.40	.00	REGULAR LABOR
MT	60	154.00	00993000	01	1	2019	12/22/21	J P 128064	1.00	60.10	.00	ANCHOR PATENT (26,500 #)	
MT	60	154.00	02150000	01	1	2019	12/22/21	J P 128064	1.00	4.41	.00	GUY ATTACH (HANGER/GOATHEAD)	
MT	60	154.00	06360000	01	1	2019	12/22/21	J P 128064	4.00	18.91	.00	BOLTS, EYE	
MT	60	154.00	06380000	01	1	2019	12/22/21	J P 128064	11.00	18.49	.00	BOLTS, MACHINE	
MT	60	154.00	06390000	01	1	2019	12/22/21	J P 128064	1.00	6.26	.00	BOLTS, SINGLE UPSET	
MT	60	154.00	07530300	01	1	2019	12/22/21	J P 128064	1.00	18.54	.00	CROSSARM BRACES, HD 60" PR	
MT	60	154.00	11700700	01	1	2019	12/22/21	J P 128064	2.00	20.16	.00	CLAMP, HOT LINE	
MT	60	154.00	11701000	01	1	2019	12/22/21	J P 128064	5.00	17.58	.00	CLAMP, TRIPLEX CABLE	
MT	60	154.00	11701200	01	1	2019	12/22/21	J P 128064	2.00	7.79	.00	GUY GRIP, PREFORM (10M ALUM WELD)	
MT	60	154.00	11701300	01	1	2019	12/22/21	J P 128064	1.00	2.17	.00	CLAMP, GROUND ROD	
MT	60	154.00	11701400	01	1	2019	12/22/21	J P 128064	1.00	5.03	.00	CLAMP, GUY BONDING	

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MT	60	154.00	11702000	01	1	2019	12/22/21	J P 128064	2.00	18.56	.00	COMPRESSION STIRUP BASKET #4-4/0
MT	60	154.00	12320000	01	1	2019	12/22/21	J P 128064	4.00	22.03	.00	CLEVIS, SECONDARY SWINGING (J6)
MT	60	154.00	15600600	01	1	2019	12/22/21	J P 128064	68.00	41.07	.00	WIRE, 6 SD (BARE COPPER=#8CU)
MT	60	154.00	18200800	01	1	2019	12/22/21	J P 128064	4.00	194.97	.00	CROSSARM 8'
MT	60	154.00	18350000	01	1	2019	12/22/21	J P 128064	1.00	189.28	.00	CUTOUT ARRESTOR COMBINATION
MT	60	154.00	29300000	01	1	2019	12/22/21	J P 128064	1.00	2.99	.00	GUY GUARD
MT	60	154.00	34230000	01	1	2019	12/22/21	J P 128064	3.00	15.63	.00	INSULATOR, PIN TYPE
MT	60	154.00	34240000	01	1	2019	12/22/21	J P 128064	5.00	6.49	.00	INSULATOR, LARGE SPOOL
MT	60	154.00	34240300	01	1	2019	12/22/21	J P 128064	1.00	2.48	.00	TIE, SPOOL (NEUTRAL TIE)
MT	60	154.00	45410000	01	1	2019	12/22/21	J P 128064	2.00	47.43	.00	CROSSARM PIN HD (SADDLE PIN)
MT	60	154.00	45500000	01	1	2019	12/22/21	J P 128064	2.00	13.40	.00	WILDLIFE PROTECTOR
MT	60	154.00	45600000	01	1	2019	12/22/21	J P 128064	1.00	10.61	.00	POLE TOP PIN (20" RIDGE PIN)
MT	60	154.00	46800000	01	1	2019	12/22/21	J P 128064	1.00	7.06	.00	POLE GROUND PLATE (BUTT PLATE)
MT	60	154.00	48500000	01	1	2019	12/22/21	J P 128064	1.00	463.97	.00	POLE 50'
MT	60	154.00	53683000	01	1	2019	12/22/21	J P 128064	1.00	32.56	.00	ANCHOR ROD 1 INCH TRIPLEYE
MT	60	154.00	53740000	01	1	2019	12/22/21	J P 128064	3.00	18.17	.00	TIE, WRAPLOCK
MT	60	154.00	53800000	01	1	2019	12/22/21	J P 128064	1.00	12.93	.00	GROUND ROD
MT	60	154.00	72300000	01	1	2019	12/22/21	J P 128064	1.00	.08	.00	TIE WIRE - ALUM & CU
MT	60	154.00	73001000	01	1	2019	12/22/21	J P 128064	40.00	11.88	.00	WIRE, 10M ALUM CLAD GUY
MT	60	154.00	06360000	01	1	2019	12/22/21	J P 128065	1.00	4.73	.00	BOLTS, EYE
MT	60	154.00	11701000	01	1	2019	12/22/21	J P 128065	1.00	3.52	.00	CLAMP, TRIPLEX CABLE
MT	60	154.00	12320000	01	1	2019	12/22/21	J P 128065	1.00	5.51	.00	CLEVIS, SECONDARY SWINGING (J6)
MT	60	154.00	16030200	01	1	2019	12/22/21	J P 128065	36.00	21.28	.00	WIRE, 2 TPX
MT	60	154.00	34240000	01	1	2019	12/22/21	J P 128065	1.00	1.30	.00	INSULATOR, LARGE SPOOL
MT	60	154.00	48250000	01	1	2019	12/22/21	J P 128065	1.00	112.93	.00	POLE 25'
AP	1	232.10	CNTR 17	600		2023	12/27/21	VN P 16040	.00	11,421.90	.00	CONTRACTOR- PHASE III CONST
								J P 128015				
								P 57				

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AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J P 16040 128015 57	.00	11,421.90	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J P 16040 128016 57	.00	6,544.19	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J P 16040 128017 57	.00	6,853.14	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J P 16040 128024 57	.00	3,132.57	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J P 16040 128025 57	.00	3,132.57	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J P 16040 128054 57	.00	6,853.14	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J P 16040 128064 57	.00	2,944.08	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J P 16040 128065 57	.00	736.02	.00	CONTRACTOR- PHASE III CONST
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128011 57	1.00	33.71	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128012 57	4.00	134.84	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128013 57	31.00	1,044.99	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128014 57	4.00	134.84	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128017 57	6.00	202.25	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128018 57	4.00	134.84	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128055 57	9.00	303.36	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128056 57	26.00	876.44	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128057 57	36.00	1,213.38	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128058 57	2.00	67.42	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128059 57	16.00	539.35	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128060 57	81.00	2,730.45	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	J P 128062 57	2.50	84.27	.00	REGULAR LABOR
PY	10	242.20	ACLB	01	400		112	12/31/21	J P 128016 57	.50	14.72	.00	ACCRUED LABOR - REGULAR

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PY	10	242.20	ACLB	01	400		112	12/31/21	J 128020	.50	14.72	.00	ACCRUED LABOR - REGULAR
									P 57				
PY	10	242.20	ACLB	01	400		112	12/31/21	J 128022	.50	14.72	.00	ACCRUED LABOR - REGULAR
									P 57				
PY	10	242.20	ACLB	01	400		112	12/31/21	J 128023	.50	14.72	.00	ACCRUED LABOR - REGULAR
									P 57				
PY	10	242.20	ACLB	02	400		112	12/31/21	J 128016	.75	33.11	.00	ACCRUED LABOR - OVERTIME
									P 57				
PY	10	242.20	ACLB	02	400		112	12/31/21	J 128020	.50	22.08	.00	ACCRUED LABOR - OVERTIME
									P 57				
PY	10	242.20	ACLB	02	400		112	12/31/21	J 128022	.50	22.08	.00	ACCRUED LABOR - OVERTIME
									P 57				
PY	10	242.20	ACLB	02	400		112	12/31/21	J 128023	.75	33.11	.00	ACCRUED LABOR - OVERTIME
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128011	.00	2.56	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128012	.00	2.56	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128013	.00	27.31	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128014	.00	2.56	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128015	.00	11.52	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128016	.00	1.39	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128017	.00	7.68	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128018	.00	1.28	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128020	.00	1.07	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128022	.00	1.07	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128023	.00	1.39	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128054	.00	7.71	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128056	.00	5.39	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128057	.00	3.47	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128059	.00	11.56	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128060	.00	57.03	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128062	.00	3.08	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	500		1	12/31/21	J 128011	.00	1.36	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	500		1	12/31/21	J 128012	.00	3.63	.00	AMORTIZATION PREPAID INSURANCE
									P 57				

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JE	44	165.10	INSU	01	500		1	12/31/21	J P 128013 57	.00	23.59	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	500		1	12/31/21	J P 128014 57	.00	7.71	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	500		1	12/31/21	J P 128017 57	.00	8.17	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	500		1	12/31/21	J P 128018 57	.00	3.63	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	500		1	12/31/21	J P 128055 57	.00	2.72	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	500		1	12/31/21	J P 128057 57	.00	125.23	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	500		1	12/31/21	J P 128059 57	.00	52.63	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	500		1	12/31/21	J P 128060 57	.00	176.04	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128011 57	.00	3.65	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128012 57	.00	11.03	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128013 57	.00	68.56	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128014 57	.00	17.70	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128017 57	.00	21.88	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128018 57	.00	11.03	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128055 57	.00	25.15	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128056 57	.00	80.56	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128057 57	.00	122.14	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128058 57	.00	3.43	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128059 57	.00	36.10	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128060 57	.00	200.67	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	J P 128062 57	.00	7.04	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	800		1	12/31/21	J P 128059 57	.00	8.74	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	1000		1	12/31/21	J P 128057 57	.00	15.78	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	1000		1	12/31/21	J P 128059 57	.00	11.33	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	1000		1	12/31/21	J P 128060 57	.00	22.65	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128011 57	.00	5.33	.00	EMPLOYER HSA CONTRIBUTION

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JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128012	.00	5.33	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128013	.00	56.80	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128014	.00	5.32	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128015	.00	23.96	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128016	.00	2.88	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128017	.00	15.98	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128018	.00	2.66	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128020	.00	2.22	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128022	.00	2.22	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128023	.00	2.88	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128054	.00	16.03	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128056	.00	11.22	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128057	.00	7.21	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128059	.00	24.04	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128060	.00	118.61	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	J P 128062	.00	6.41	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	J P 128011	.00	2.83	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	J P 128012	.00	7.55	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	J P 128013	.00	49.07	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	J P 128014	.00	16.04	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	J P 128017	.00	16.99	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	J P 128018	.00	7.55	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	J P 128055	.00	5.66	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	J P 128057	.00	260.44	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	J P 128059	.00	109.46	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	J P 128060	.00	366.11	.00	EMPLOYER HSA CONTRIBUTION

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JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128011	.00	7.58	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128012	.00	22.93	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128013	.00	142.58	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128014	.00	36.80	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128017	.00	45.50	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128018	.00	22.93	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128055	.00	52.31	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128056	.00	167.54	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128057	.00	254.00	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128058	.00	7.14	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128059	.00	75.09	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128060	.00	417.33	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128062	.00	14.63	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	800		1	12/31/21	J P 128059	.00	18.18	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	1000		1	12/31/21	J P 128057	.00	32.81	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	1000		1	12/31/21	J P 128059	.00	23.56	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	1000		1	12/31/21	J P 128060	.00	47.11	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J P 128011	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J P 128012	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J P 128013	.00	.11	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J P 128014	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J P 128015	.00	.05	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J P 128016	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J P 128017	.00	.03	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J P 128018	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J P 128023	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				

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JE	44	408.20	TAXP	06	400		1	12/31/21	J 128054	.00	.03	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J 128056	.00	.02	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J 128057	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J 128059	.00	.05	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J 128060	.00	.22	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J 128062	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J 128011	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J 128012	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J 128013	.00	.09	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J 128014	.00	.03	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J 128017	.00	.03	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J 128018	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J 128055	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J 128057	.00	.49	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J 128059	.00	.21	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J 128060	.00	.69	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J 128011	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J 128012	.00	.04	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J 128013	.00	.27	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J 128014	.00	.07	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J 128017	.00	.09	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J 128018	.00	.04	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J 128055	.00	.10	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J 128056	.00	.32	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J 128057	.00	.48	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J 128058	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									P 57				



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Witness: Patsy Walters

SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	408.20	TAXP	06	600		1	12/31/21	J P 128059	.00	.14	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	600		1	12/31/21	J P 128060	.00	.79	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	600		1	12/31/21	J P 128062	.00	.03	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	800		1	12/31/21	J P 128059	.00	.03	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	1000		1	12/31/21	J P 128057	.00	.06	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	1000		1	12/31/21	J P 128059	.00	.04	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	1000		1	12/31/21	J P 128060	.00	.09	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128011	.00	6.76	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128012	.00	6.76	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128013	.00	72.06	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128014	.00	6.76	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128015	.00	30.40	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128016	.00	3.66	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128017	.00	20.27	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128018	.00	3.38	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128020	.00	2.82	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128022	.00	2.82	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128023	.00	3.66	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128054	.00	20.33	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128056	.00	14.23	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128057	.00	9.15	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128059	.00	30.50	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128060	.00	150.47	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128062	.00	8.13	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128011	.00	3.59	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128012	.00	9.58	.00	TAXES - FICA- EMPLOYER PORTION

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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128013 57	.00	62.25	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128014 57	.00	20.35	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128017 57	.00	21.55	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128018 57	.00	9.58	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128055 57	.00	7.18	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128057 57	.00	330.41	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128059 57	.00	138.86	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128060 57	.00	464.46	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128011 57	.00	9.62	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128012 57	.00	29.09	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128013 57	.00	180.89	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128014 57	.00	46.69	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128017 57	.00	57.72	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128018 57	.00	29.09	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128055 57	.00	66.37	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128056 57	.00	212.55	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128057 57	.00	322.24	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128058 57	.00	9.06	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128059 57	.00	95.26	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128060 57	.00	529.44	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128062 57	.00	18.56	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	800		1	12/31/21	J P 128059 57	.00	23.06	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	1000		1	12/31/21	J P 128057 57	.00	41.63	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	1000		1	12/31/21	J P 128059 57	.00	29.89	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	1000		1	12/31/21	J P 128060 57	.00	59.77	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128011 57	.00	.02	.00	TAXES - STATE UNEMPLOYMENT

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JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128012	.00	.02	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128013	.00	.22	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128014	.00	.02	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128015	.00	.09	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128016	.00	.01	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128017	.00	.06	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128018	.00	.01	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128020	.00	.01	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128022	.00	.01	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128023	.00	.01	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128054	.00	.06	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128056	.00	.04	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128057	.00	.03	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128059	.00	.09	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128060	.00	.46	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128062	.00	.02	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	500		1	12/31/21	J P 128011	.00	.01	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	500		1	12/31/21	J P 128012	.00	.03	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	500		1	12/31/21	J P 128013	.00	.19	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	500		1	12/31/21	J P 128014	.00	.06	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	500		1	12/31/21	J P 128017	.00	.07	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	500		1	12/31/21	J P 128018	.00	.03	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	500		1	12/31/21	J P 128055	.00	.02	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	500		1	12/31/21	J P 128057	.00	1.00	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	500		1	12/31/21	J P 128059	.00	.42	.00	TAXES - STATE UNEMPLOYMENT
									57				
JE	44	408.40	TAXP	07	500		1	12/31/21	J P 128060	.00	1.41	.00	TAXES - STATE UNEMPLOYMENT
									57				

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SO	TR	RACCT	ITEM ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128011	.00	.03	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128012	.00	.09	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128013	.00	.55	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128014	.00	.14	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128017	.00	.17	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128018	.00	.09	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128055	.00	.20	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128056	.00	.64	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128057	.00	.98	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128058	.00	.03	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128059	.00	.29	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128060	.00	1.60	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	600	1	12/31/21	J 128062	.00	.06	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	800	1	12/31/21	J 128059	.00	.07	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	1000	1	12/31/21	J 128057	.00	.13	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	1000	1	12/31/21	J 128059	.00	.09	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	408.40	TAXP	07	1000	1	12/31/21	J 128060	.00	.18	.00	TAXES - STATE UNEMPLOYMENT
								P 57				
JE	44	926.00	EMBF	01	400	1	12/31/21	J 128011	.00	9.18	.00	EMPLOYER 401K CONTRIBUTION
								P 57				
JE	44	926.00	EMBF	01	400	1	12/31/21	J 128012	.00	9.18	.00	EMPLOYER 401K CONTRIBUTION
								P 57				
JE	44	926.00	EMBF	01	400	1	12/31/21	J 128013	.00	97.88	.00	EMPLOYER 401K CONTRIBUTION
								P 57				
JE	44	926.00	EMBF	01	400	1	12/31/21	J 128014	.00	9.18	.00	EMPLOYER 401K CONTRIBUTION
								P 57				
JE	44	926.00	EMBF	01	400	1	12/31/21	J 128015	.00	41.29	.00	EMPLOYER 401K CONTRIBUTION
								P 57				
JE	44	926.00	EMBF	01	400	1	12/31/21	J 128016	.00	4.97	.00	EMPLOYER 401K CONTRIBUTION
								P 57				
JE	44	926.00	EMBF	01	400	1	12/31/21	J 128017	.00	27.53	.00	EMPLOYER 401K CONTRIBUTION
								P 57				
JE	44	926.00	EMBF	01	400	1	12/31/21	J 128018	.00	4.59	.00	EMPLOYER 401K CONTRIBUTION
								P 57				
JE	44	926.00	EMBF	01	400	1	12/31/21	J 128020	.00	3.82	.00	EMPLOYER 401K CONTRIBUTION
								P 57				

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JE	44	926.00	EMBF	01	400		1	12/31/21	J P 128022	.00	3.82	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	400		1	12/31/21	J P 128023	.00	4.97	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	400		1	12/31/21	J P 128054	.00	27.62	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	400		1	12/31/21	J P 128056	.00	19.33	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	400		1	12/31/21	J P 128057	.00	12.43	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	400		1	12/31/21	J P 128059	.00	41.43	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	400		1	12/31/21	J P 128060	.00	204.38	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	400		1	12/31/21	J P 128062	.00	11.05	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	J P 128011	.00	4.88	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	J P 128012	.00	13.01	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	J P 128013	.00	84.55	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	J P 128014	.00	27.64	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	J P 128017	.00	29.27	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	J P 128018	.00	13.01	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	J P 128055	.00	9.76	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	J P 128057	.00	448.79	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	J P 128059	.00	188.61	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	J P 128060	.00	630.87	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	600		1	12/31/21	J P 128011	.00	13.07	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	600		1	12/31/21	J P 128012	.00	39.51	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	600		1	12/31/21	J P 128013	.00	245.69	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	600		1	12/31/21	J P 128014	.00	63.42	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	600		1	12/31/21	J P 128017	.00	78.40	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	600		1	12/31/21	J P 128018	.00	39.51	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	600		1	12/31/21	J P 128055	.00	90.14	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	600		1	12/31/21	J P 128056	.00	288.71	.00	EMPLOYER 401K CONTRIBUTION

TAYLOR COUNTY RECC  
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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VGR	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	926.00	EMBF	01	600		1	12/31/21	J 128057	.00	437.69	.00	EMPLOYER 401K CONTRIBUTION
									P 57				
JE	44	926.00	EMBF	01	600		1	12/31/21	J 128058	.00	12.30	.00	EMPLOYER 401K CONTRIBUTION
									P 57				
JE	44	926.00	EMBF	01	600		1	12/31/21	J 128059	.00	129.38	.00	EMPLOYER 401K CONTRIBUTION
									P 57				
JE	44	926.00	EMBF	01	600		1	12/31/21	J 128060	.00	719.12	.00	EMPLOYER 401K CONTRIBUTION
									P 57				
JE	44	926.00	EMBF	01	600		1	12/31/21	J 128062	.00	25.21	.00	EMPLOYER 401K CONTRIBUTION
									P 57				
JE	44	926.00	EMBF	01	800		1	12/31/21	J 128059	.00	31.32	.00	EMPLOYER 401K CONTRIBUTION
									P 57				
JE	44	926.00	EMBF	01	1000		1	12/31/21	J 128057	.00	56.54	.00	EMPLOYER 401K CONTRIBUTION
									P 57				
JE	44	926.00	EMBF	01	1000		1	12/31/21	J 128059	.00	40.59	.00	EMPLOYER 401K CONTRIBUTION
									P 57				
JE	44	926.00	EMBF	01	1000		1	12/31/21	J 128060	.00	81.18	.00	EMPLOYER 401K CONTRIBUTION
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128011	.00	20.67	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128012	.00	20.67	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128013	.00	220.45	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128014	.00	20.67	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128015	.00	93.00	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128016	.00	11.20	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128017	.00	62.01	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128018	.00	10.33	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128020	.00	8.61	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128022	.00	8.61	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128023	.00	11.20	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128054	.00	62.21	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128056	.00	43.54	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128057	.00	27.99	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128059	.00	93.31	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128060	.00	460.33	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	02	400		1	12/31/21	J 128062	.00	24.88	.00	INSURANCE-(BC/BS)
									P 57				

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SO	TR	RACCT	ITEM ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	926.00	EMBF	02	500	1	12/31/21	J P 128011	.00	10.99	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	500	1	12/31/21	J P 128012	.00	29.30	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	500	1	12/31/21	J P 128013	.00	190.44	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	500	1	12/31/21	J P 128014	.00	62.26	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	500	1	12/31/21	J P 128017	.00	65.92	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	500	1	12/31/21	J P 128018	.00	29.30	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	500	1	12/31/21	J P 128055	.00	21.97	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	500	1	12/31/21	J P 128057	.00	1,010.83	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	500	1	12/31/21	J P 128059	.00	424.82	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	500	1	12/31/21	J P 128060	.00	1,420.95	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128011	.00	29.43	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128012	.00	88.99	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128013	.00	553.39	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128014	.00	142.84	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128017	.00	176.58	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128018	.00	88.99	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128055	.00	203.04	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128056	.00	650.27	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128057	.00	985.84	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128058	.00	27.71	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128059	.00	291.42	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128060	.00	1,619.72	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	600	1	12/31/21	J P 128062	.00	56.79	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	800	1	12/31/21	J P 128059	.00	70.55	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	1000	1	12/31/21	J P 128057	.00	127.35	.00	INSURANCE-(BC/BS)
								57				
JE	44	926.00	EMBF	02	1000	1	12/31/21	J P 128059	.00	91.43	.00	INSURANCE-(BC/BS)
								57				

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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	926.00	EMBF	02	1000		1	12/31/21	J 128060	.00	182.86	.00	INSURANCE-(BC/BS)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128011	.00	.55	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128012	.00	.55	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128013	.00	5.82	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128014	.00	.55	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128015	.00	2.45	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128016	.00	.30	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128017	.00	1.64	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128018	.00	.27	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128020	.00	.23	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128022	.00	.23	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128023	.00	.30	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128054	.00	1.64	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128056	.00	1.15	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128057	.00	.74	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128059	.00	2.46	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128060	.00	12.15	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	400		1	12/31/21	J 128062	.00	.66	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	500		1	12/31/21	J 128011	.00	.29	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	500		1	12/31/21	J 128012	.00	.77	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	500		1	12/31/21	J 128013	.00	5.02	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	500		1	12/31/21	J 128014	.00	1.64	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	500		1	12/31/21	J 128017	.00	1.74	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	500		1	12/31/21	J 128018	.00	.77	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	500		1	12/31/21	J 128055	.00	.58	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				
JE	44	926.00	EMBF	03	500		1	12/31/21	J 128057	.00	26.67	.00	INS-(NRECA-LONG TERM DISABILITY)
									P 57				



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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	926.00	EMBF	03	500		1	12/31/21	J P 128059	.00	11.21	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	500		1	12/31/21	J P 128060	.00	37.49	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128011	.00	.78	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128012	.00	2.35	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128013	.00	14.60	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128014	.00	3.77	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128017	.00	4.66	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128018	.00	2.35	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128055	.00	5.36	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128056	.00	17.16	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128057	.00	26.01	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128058	.00	.73	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128059	.00	7.69	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128060	.00	42.73	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	J P 128062	.00	1.50	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	800		1	12/31/21	J P 128059	.00	1.86	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	1000		1	12/31/21	J P 128057	.00	3.36	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	1000		1	12/31/21	J P 128059	.00	2.41	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	1000		1	12/31/21	J P 128060	.00	4.82	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMEX	02	400		1	12/31/21	J P 128011	.00	.19	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	400		1	12/31/21	J P 128012	.00	.19	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	400		1	12/31/21	J P 128013	.00	2.02	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	400		1	12/31/21	J P 128014	.00	.19	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	400		1	12/31/21	J P 128015	.00	.85	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	400		1	12/31/21	J P 128016	.00	.10	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	400		1	12/31/21	J P 128017	.00	.57	.00	TRAINING EXPENSE

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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	926.00	EMEX	02	400		1	12/31/21	J 128018	.00	.09	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	400		1	12/31/21	J 128020	.00	.08	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	400		1	12/31/21	J 128022	.00	.08	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	400		1	12/31/21	J 128023	.00	.10	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	400		1	12/31/21	J 128054	.00	.57	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	400		1	12/31/21	J 128056	.00	.40	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	400		1	12/31/21	J 128057	.00	.26	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	400		1	12/31/21	J 128059	.00	.85	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	400		1	12/31/21	J 128060	.00	4.22	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	400		1	12/31/21	J 128062	.00	.23	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	500		1	12/31/21	J 128011	.00	.10	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	500		1	12/31/21	J 128012	.00	.27	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	500		1	12/31/21	J 128013	.00	1.74	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	500		1	12/31/21	J 128014	.00	.57	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	500		1	12/31/21	J 128017	.00	.60	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	500		1	12/31/21	J 128018	.00	.27	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	500		1	12/31/21	J 128055	.00	.20	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	500		1	12/31/21	J 128057	.00	9.26	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	500		1	12/31/21	J 128059	.00	3.89	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	500		1	12/31/21	J 128060	.00	13.02	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	600		1	12/31/21	J 128011	.00	.27	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	600		1	12/31/21	J 128012	.00	.82	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	600		1	12/31/21	J 128013	.00	5.07	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	600		1	12/31/21	J 128014	.00	1.31	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	600		1	12/31/21	J 128017	.00	1.62	.00	TRAINING EXPENSE
									P 57				
JE	44	926.00	EMEX	02	600		1	12/31/21	J 128018	.00	.82	.00	TRAINING EXPENSE
									P 57				

TAYLOR COUNTY RECC  
 PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
 FOR ACCT: 107.20 CONSTRUCTION WORK IN PROGRESS  
 DATE RANGE FROM 01/01/21 TO 12/31/21

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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	926.00	EMEX	02	600		1	12/31/21	J P 128055	.00	1.86	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	600		1	12/31/21	J P 128056	.00	5.96	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	600		1	12/31/21	J P 128057	.00	9.03	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	600		1	12/31/21	J P 128058	.00	.25	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	600		1	12/31/21	J P 128059	.00	2.67	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	600		1	12/31/21	J P 128060	.00	14.84	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	600		1	12/31/21	J P 128062	.00	.52	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	800		1	12/31/21	J P 128059	.00	.65	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	1000		1	12/31/21	J P 128057	.00	1.17	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	1000		1	12/31/21	J P 128059	.00	.84	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	1000		1	12/31/21	J P 128060	.00	1.68	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128011	.00	12.25	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128012	.00	12.25	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128013	.00	130.70	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128014	.00	12.25	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128015	.00	55.14	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128016	.00	6.64	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128017	.00	36.76	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128018	.00	6.13	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128020	.00	5.11	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128022	.00	5.11	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128023	.00	6.64	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128054	.00	36.88	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128056	.00	25.82	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128057	.00	16.60	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128059	.00	55.32	.00	FASB 106-EMPLOYEE

TAYLOR COUNTY RECC  
PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
FOR ACCT: 107.20 CONSTRUCTION WORK IN PROGRESS  
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24Witness: Patsy Walters

SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128060	.00	272.92	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128062	.00	14.75	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128011	.00	6.51	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128012	.00	17.37	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128013	.00	112.91	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128014	.00	36.91	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128017	.00	39.09	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128018	.00	17.37	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128055	.00	13.03	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128057	.00	599.31	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128059	.00	251.87	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128060	.00	842.46	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128011	.00	17.45	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128012	.00	52.76	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128013	.00	328.10	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128014	.00	84.69	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128017	.00	104.69	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128018	.00	52.76	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128055	.00	120.38	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128056	.00	385.53	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128057	.00	584.49	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128058	.00	16.43	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128059	.00	172.78	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128060	.00	960.31	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128062	.00	33.67	.00	FASB 106-EMPLOYEE
									57				
JE	44	926.00	EMEX	08	800		1	12/31/21	J P 128059	.00	41.83	.00	FASB 106-EMPLOYEE
									57				

TAYLOR COUNTY RECC  
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ACCOUNT ANALYSIS  
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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	926.00	EMEX	08	1000		1	12/31/21	J 128057	.00	75.50	.00	FASB 106-EMPLOYEE
									P 57				
JE	44	926.00	EMEX	08	1000		1	12/31/21	J 128059	.00	54.21	.00	FASB 106-EMPLOYEE
									P 57				
JE	44	926.00	EMEX	08	1000		1	12/31/21	J 128060	.00	103.41	.00	FASB 106-EMPLOYEE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128011	2.00	34.34	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128012	2.00	34.34	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128013	28.00	480.77	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128014	3.00	51.51	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128015	11.00	188.87	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128016	1.25	21.47	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128017	6.00	103.02	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128018	1.00	17.17	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128020	1.00	17.18	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128022	1.00	17.18	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128023	1.25	21.47	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128054	8.00	114.56	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128056	6.00	85.92	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128057	3.00	42.97	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128059	21.00	294.45	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128060	60.00	859.20	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	400		1	12/31/21	J 128062	4.00	57.28	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128011	2.00	28.48	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128012	8.00	113.92	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128013	54.00	754.24	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128014	10.00	140.36	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128017	12.00	170.88	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128018	8.00	113.92	.00	TRANSPORATION EXPENSE
									P 57				

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ACCOUNT ANALYSIS  
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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
TR	50	184.10	TREX	00	500		1	12/31/21	J 128055	12.00	167.46	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128056	52.00	633.88	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128057	167.00	2,200.03	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128058	2.00	34.20	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128059	76.00	978.53	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128060	275.00	3,661.90	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	500		1	12/31/21	J 128062	2.50	34.18	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128011	2.00	31.73	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128012	8.00	126.92	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128013	36.00	650.84	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128014	12.00	190.38	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128017	12.00	190.38	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128018	8.00	126.92	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128055	12.00	178.89	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128056	26.00	291.98	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128057	42.00	668.52	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128058	2.00	48.50	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128059	16.00	187.84	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128060	94.00	1,529.46	.00	TRANSPORATION EXPENSE
									P 57				
TR	50	184.10	TREX	00	600		1	12/31/21	J 128062	2.50	34.88	.00	TRANSPORATION EXPENSE
									P 57				
OH	38	163.00	STEX	00	01		1	12/31/21	J 128023	.00	317.52	.00	STORES EXPENSE
									P 57				
OH	38	163.00	STEX	00	01		1	12/31/21	J 128064	.00	281.45	.00	STORES EXPENSE
									P 57				
OH	38	163.00	STEX	00	01		1	12/31/21	J 128065	.00	32.54	.00	STORES EXPENSE
									P 57				
OH	39	107.00	OVHD	01	01		1	12/31/21	J 128011	.00	312.14	.00	CONSTRUCTION - OVERHEAD
									P 57				
OH	39	107.00	OVHD	01	01		1	12/31/21	J 128012	.00	710.07	.00	CONSTRUCTION - OVERHEAD
									P 57				
OH	39	107.00	OVHD	01	01		1	12/31/21	J 128013	.00	4,927.40	.00	CONSTRUCTION - OVERHEAD
									P 57				

TAYLOR COUNTY RECC  
PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
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SO	TR	RACCT	ITEM ID	DEPT	WK	RE	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128014	.00	1,153.67	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128015	.00	475.24	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128016	.00	57.21	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128017	.00	1,556.00	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128018	.00	657.26	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128020	.00	44.02	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128022	.00	44.02	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128023	.00	57.21	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128054	.00	317.87	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128055	.00	1,149.79	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128056	.00	3,545.34	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128057	.00	10,996.63	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128058	.00	141.59	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128059	.00	4,964.46	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128060	.00	18,824.25	.00	CONSTRUCTION - OVERHEAD	
OH	39	107.00	OVHD 01	01	1	12/31/21	J P 128062	.00	417.34	.00	CONSTRUCTION - OVERHEAD	

NUMBER OF RECORDS FOUND - 672

TOTAL QTY 2,668.50

TOTAL DEBIT 233,771.49  
 TOTAL CREDIT 10,200.00-  
 -----  
 NET BALANCE 223,571.49

TAYLOR COUNTY RECC  
PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
FOR ACCT: 108.80 RETIREMENT WORK-IN-PROGRESS  
DATE RANGE FROM 01/01/21 TO 12/31/21

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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
AP	1	232.10	CASH	06	2000			2023 12/11/21	VN J P 2015 128057 57	.00	600.00	.00	STORM WORK WO #128057
AP	1	232.10	CASH	06	2000			2023 12/11/21	VN J P 2015 128060 57	.00	1,200.00	.00	STORM WORK WO #128060
AP	1	232.10	CASH	06	2000			2023 12/11/21	VN J P 2015 128015 57	.00	400.00	.00	STORM WORK WO #128015
AP	1	232.10	CASH	06	2000			2023 12/11/21	VN J P 2015 128057 57	.00	1,600.00	.00	STORM WORK WO #128057
JE	49	0.00	CNTR	07	2000			2023 12/11/21	J P V 128015 57 20211215 128015	.00	400.00	.00	TO COR INV #3263 WO #128015
JE	49	0.00	CASH	06	2000			2023 12/11/21	J P V 128015 57 20211215 128060	.00	.00	400.00-	TO COR INV #3263 WO #128015
JE	49	0.00	CNTR	07	2000			2023 12/11/21	J P V 128060 57 20211216 128060	.00	1,200.00	.00	TO COR WO#128060 INV#3263 B&B EX
JE	49	0.00	CASH	06	2000			2023 12/11/21	J P V 128060 57 20211216 128057	.00	.00	1,200.00-	TO COR WO#128060 INV#3263 B&B EX
JE	49	0.00	CNTR	07	2000			2023 12/11/21	J P V 128057 57 20211218 128057	.00	1,600.00	.00	TO COR WO128057 INV#3263 B&B EX
JE	49	0.00	CASH	06	2000			2023 12/11/21	J P V 128057 57 20211218 128057	.00	.00	1,600.00-	TO COR WO128057 INV#3263 B&B EX
JE	49	0.00	CNTR	07	2000			2023 12/11/21	J P V 128057 57 20211218 128057	.00	600.00	.00	TO COR WO128057 INV#3263 B&B EX
JE	49	0.00	CASH	06	2000			2023 12/11/21	J P V 128057 57 20211218 128057	.00	.00	600.00-	TO COR WO128057 INV#3263 B&B EX
AP	1	232.10	CNTR	17	600			2023 12/14/21	VN J P 16040 128054 57	.00	1,107.51	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	15	600			2023 12/18/21	VN J P 5018 128057 57	.00	468.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600			2023 12/18/21	VN J P 5018 128013 57	.00	936.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600			2023 12/18/21	VN J P 5018 128060 57	.00	1,404.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600			2023 12/18/21	VN J P 5018 128013 57	.00	380.00	.00	CONTRACTOR-ELECTRICOM-CONST



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AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 57	.00	190.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 57	.00	2,332.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/18/21	VN J P 57	.00	1,166.00	.00	CONTRACTOR-ELECTRICOM-CONST
PY	20	131.15	LARG	00	400		1251 12/22/21	J P 57	4.00	106.30	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	500		1251 12/22/21	J P 57	1.00	46.94	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	500		1251 12/22/21	J P 57	2.00	93.88	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	500		1251 12/22/21	J P 57	2.00	93.88	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	500		1251 12/22/21	J P 57	1.00	31.29	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251 12/22/21	J P 57	2.00	92.02	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	600		1251 12/22/21	J P 57	4.00	184.04	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	600		1251 12/22/21	J P 57	1.00	25.48	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	600		1251 12/22/21	J P 57	4.00	184.04	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	600		1251 12/22/21	J P 57	2.00	61.34	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1251 12/22/21	J P 57	1.00	25.48	.00	REGULAR LABOR
AP	1	232.10	CNTR	15	600		2023 12/25/21	VN J P 57	.00	1,404.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/25/21	VN J P 57	.00	936.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/25/21	VN J P 57	.00	468.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/25/21	VN J P 57	.00	112.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/25/21	VN J F 57	.00	1,581.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	15	600		2023 12/25/21	VN J F 57	.00	639.00	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	17	600		2023 12/27/21	VN J P 57	.00	11,421.90	.00	CONTRACTOR- PHASE III CONST

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AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128015 57	.00	8,158.50	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128016 57	.00	4,362.79	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128017 57	.00	4,568.76	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128024 57	.00	2,088.38	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128025 57	.00	2,088.38	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128054 57	.00	4,568.76	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128064 57	.00	1,962.72	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128065 57	.00	490.68	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128015 57	.00	150.65	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128016 57	.00	150.65	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128017 57	.00	150.65	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128023 57	.00	150.65	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128024 57	.00	150.65	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128025 57	.00	150.65	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128054 57	.00	150.65	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128064 57	.00	150.65	.00	CONTRACTOR- PHASE III CONST
AP	1	232.10	CNTR	17	600		2023	12/27/21	VN J 16040 128065 57	.00	150.65	.00	CONTRACTOR- PHASE III CONST

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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
PY	20	131.15	LARG	00	600		1261	12/30/21	J 128011	1.00	33.71	.00	REGULAR LABOR
									P 57				
PY	20	131.15	LARG	00	600		1261	12/30/21	J 128012	2.00	67.42	.00	REGULAR LABOR
									P 57				
PY	20	131.15	LARG	00	600		1261	12/30/21	J 128013	1.00	33.71	.00	REGULAR LABOR
									P 57				
PY	20	131.15	LARG	00	600		1261	12/30/21	J 128018	2.00	67.42	.00	REGULAR LABOR
									P 57				
PY	20	131.15	LARG	00	600		1261	12/30/21	J 128055	1.00	33.71	.00	REGULAR LABOR
									P 57				
PY	20	131.15	LARG	00	600		1261	12/30/21	J 128058	1.00	33.71	.00	REGULAR LABOR
									P 57				
AP	1	232.10	CNTR	15	600		2023	12/31/21	VN 5018	.00	3,354.00	.00	CONTRACTOR-ELECTRICOM-CONST
									J 128057				
									P 57				
JE	44	165.10	INSU	01	400		1	12/31/21	J 128055	.00	3.08	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	500		1	12/31/21	J 128011	.00	1.36	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	500		1	12/31/21	J 128012	.00	2.72	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	500		1	12/31/21	J 128018	.00	2.72	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	500		1	12/31/21	J 128055	.00	.91	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	600		1	12/31/21	J 128011	.00	3.65	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	600		1	12/31/21	J 128012	.00	7.29	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	600		1	12/31/21	J 128013	.00	1.72	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	600		1	12/31/21	J 128018	.00	7.29	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	600		1	12/31/21	J 128055	.00	2.76	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.10	INSU	01	600		1	12/31/21	J 128058	.00	1.72	.00	AMORTIZATION PREPAID INSURANCE
									P 57				
JE	44	165.20	EMBF	06	400		1	12/31/21	J 128055	.00	6.41	.00	EMPLOYER HSA CONTRIBUTION
									P 57				
JE	44	165.20	EMBF	06	500		1	12/31/21	J 128011	.00	2.83	.00	EMPLOYER HSA CONTRIBUTION
									P 57				
JE	44	165.20	EMBF	06	500		1	12/31/21	J 128012	.00	5.66	.00	EMPLOYER HSA CONTRIBUTION
									P 57				
JE	44	165.20	EMBF	06	500		1	12/31/21	J 128018	.00	5.66	.00	EMPLOYER HSA CONTRIBUTION
									P 57				
JE	44	165.20	EMBF	06	500		1	12/31/21	J 128055	.00	1.89	.00	EMPLOYER HSA CONTRIBUTION
									P 57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J 128011	.00	7.58	.00	EMPLOYER HSA CONTRIBUTION
									P 57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J 128012	.00	15.17	.00	EMPLOYER HSA CONTRIBUTION
									P 57				

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JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128013	.00	3.57	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128018	.00	15.17	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128055	.00	5.73	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	165.20	EMBF	06	600		1	12/31/21	J P 128058	.00	3.57	.00	EMPLOYER HSA CONTRIBUTION
									57				
JE	44	408.20	TAXP	06	400		1	12/31/21	J P 128055	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J P 128011	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J P 128012	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	500		1	12/31/21	J P 128018	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J P 128011	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J P 128012	.00	.03	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J P 128013	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J P 128018	.00	.03	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J P 128055	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.20	TAXP	06	600		1	12/31/21	J P 128058	.00	.01	.00	TAXES - FEDERAL UNEMPLOYMENT
									57				
JE	44	408.30	TAXP	03	400		1	12/31/21	J P 128055	.00	8.13	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128011	.00	3.59	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128012	.00	7.18	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128018	.00	7.18	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.30	TAXP	03	500		1	12/31/21	J P 128055	.00	2.39	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128011	.00	9.62	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128012	.00	19.24	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128013	.00	4.53	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128018	.00	19.24	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128055	.00	7.27	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.30	TAXP	03	600		1	12/31/21	J P 128058	.00	4.53	.00	TAXES - FICA- EMPLOYER PORTION
									57				
JE	44	408.40	TAXP	07	400		1	12/31/21	J P 128055	.00	.02	.00	TAXES - STATE UNEMPLOYMENT
									57				





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JE	44	926.00	EMEX	02	600		1	12/31/21	J P 128055	.00	.20	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	600		1	12/31/21	J P 128058	.00	.13	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	08	400		1	12/31/21	J P 128055	.00	14.75	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128011	.00	6.51	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128012	.00	13.03	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128018	.00	13.03	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	500		1	12/31/21	J P 128055	.00	4.34	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128011	.00	17.45	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128012	.00	34.90	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128013	.00	8.21	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128018	.00	34.90	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128055	.00	13.19	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	600		1	12/31/21	J P 128058	.00	8.21	.00	FASB 106-EMPLOYEE
TR	50	184.10	TREX	00	400		1	12/31/21	J P 128055	4.00	57.28	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	500		1	12/31/21	J P 128011	2.00	28.48	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	500		1	12/31/21	J P 128012	4.00	56.96	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	500		1	12/31/21	J P 128013	1.00	17.10	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	500		1	12/31/21	J P 128018	4.00	56.96	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	500		1	12/31/21	J P 128055	2.00	28.48	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	500		1	12/31/21	J P 128058	1.00	17.10	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	600		1	12/31/21	J P 128011	2.00	31.73	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	600		1	12/31/21	J P 128012	4.00	63.46	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	600		1	12/31/21	J P 128013	1.00	24.25	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	600		1	12/31/21	J P 128018	4.00	63.46	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	600		1	12/31/21	J P 128055	2.00	31.73	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	600		1	12/31/21	J P 128058	1.00	24.25	.00	TRANSPORATION EXPENSE

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OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128011	.00	78.04	.00	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128012	.00	156.09	.00	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128013	.00	26.75	.00	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128018	.00	156.09	.00	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128055	.00	105.15	.00	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128058	.00	26.75	.00	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128011	.00	.00	156.09-	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128012	.00	.00	312.17-	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128013	.00	.00	53.51-	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128018	.00	.00	312.17-	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128055	.00	.00	210.30-	RETIREMENT - OVERHEAD
OH	39	108.00	OVHD	02	01		1	12/31/21	J P 128058	.00	.00	53.51-	RETIREMENT - OVERHEAD

NUMBER OF RECORDS FOUND - 196

TOTAL QTY 64.00

TOTAL DEBIT 68,199.56  
TOTAL CREDIT 4,897.75-  
-----  
NET BALANCE 63,301.81



TAYLOR COUNTY RECC  
PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
FOR ACCT: 593.01 MAINTENANCE COST-STORM WORK  
DATE RANGE FROM 01/01/21 TO 12/31/21

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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
PY	20	131.15	LARG	00	20		1231	12/15/21	P 57	12.00	659.09	.00	REGULAR LABOR
PY	20	131.15	LARG	00	500		1231	12/15/21	P 57	18.00	763.51	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1231	12/15/21	P 57	61.00	2,243.16	.00	REGULAR LABOR
PY	20	131.15	LARG	00	700		1231	12/15/21	P 57	17.00	536.28	.00	REGULAR LABOR
PY	20	131.15	LARG	00	900		1231	12/15/21	P 57	9.00	272.73	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	100		1241	12/16/21	P 57	37.42	1,338.63	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	400		1241	12/16/21	P 57	48.00	1,951.85	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	500		1241	12/16/21	P 57	117.00	5,491.98	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	600		1241	12/16/21	P 57	123.00	4,919.79	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	800		1241	12/16/21	P 57	10.00	361.70	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	1000		1241	12/16/21	P 57	10.00	418.50	.00	TIME 1/2 OVERTIME
PY	20	131.15	LAOT	01	100		1251	12/22/21	P 57	41.50	1,487.96	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	100		1251	12/22/21	P 57	1.00	24.40	.00	REGULAR LABOR
PY	20	131.15	LAOT	01	400		1251	12/22/21	P 37	6.00	244.02	.00	TIME 1/2 OVERTIME
PY	20	131.15	LARG	00	400		1251	12/22/21	P 57	38.00	1,038.40	.00	REGULAR LABOR
PY	20	131.15	LARG	00	500		1251	12/22/21	P 57	4.00	125.16	.00	REGULAR LABOR
PY	20	131.15	LARG	00	10		1261	12/30/21	P 57	24.00	1,488.53	.00	REGULAR LABOR
PY	20	131.15	LARG	00	20		1261	12/30/21	P 57	48.00	2,416.66	.00	REGULAR LABOR
PY	20	131.15	LARG	00	400		1261	12/30/21	P 57	4.00	111.22	.00	REGULAR LABOR
PY	20	131.15	LARG	00	500		1261	12/30/21	P 57	72.00	2,799.50	.00	REGULAR LABOR
PY	20	131.15	LARG	00	600		1261	12/30/21	P 57	2.00	67.42	.00	REGULAR LABOR
PY	20	131.15	LARG	00	700		1261	12/30/21	P 57	76.00	2,197.69	.00	REGULAR LABOR
PY	20	131.15	LARG	00	900		1261	12/30/21	P 57	48.00	1,333.32	.00	REGULAR LABOR
JE	44	165.10	INSU	01	10		1	12/31/21	P 57	.00	43.17	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	20		1	12/31/21	P 57	.00	89.20	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	100		1	12/31/21	P 57	.00	82.68	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	400		1	12/31/21	P 57	.00	97.02	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	500		1	12/31/21	P 57	.00	266.22	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	600		1	12/31/21	P 57	.00	209.68	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	700		1	12/31/21	P 37	.00	79.28	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	800		1	12/31/21	P 37	.00	10.49	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	900		1	12/31/21	P 57	.00	46.57	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	1000		1	12/31/21	P 57	.00	12.14	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.20	EMBF	06	10		1	12/31/21	P 57	.00	89.77	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	20		1	12/31/21	P 57	.00	185.50	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	100		1	12/31/21	P 57	.00	171.94	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	P 57	.00	201.76	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	500		1	12/31/21	P 57	.00	553.65	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	600		1	12/31/21	P 57	.00	436.06	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	700		1	12/31/21	P 57	.00	164.88	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	800		1	12/31/21	P 57	.00	21.81	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	900		1	12/31/21	P 57	.00	96.86	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	1000		1	12/31/21	P 57	.00	25.24	.00	EMPLOYER HSA CONTRIBUTION
JE	44	408.20	TAXP	06	10		1	12/31/21	P 57	.00	.17	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	20		1	12/31/21	P 57	.00	.35	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	100		1	12/31/21	P 57	.00	.33	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	400		1	12/31/21	P 57	.00	.38	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	500		1	12/31/21	P 57	.00	1.05	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	600		1	12/31/21	P 57	.00	.83	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	700		1	12/31/21	P 57	.00	.31	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	800		1	12/31/21	P 57	.00	.04	.00	TAXES - FEDERAL UNEMPLOYMENT

TAYLOR COUNTY RECC  
PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
FOR ACCT: 593.01 MAINTENANCE COST-STORM WORK  
DATE RANGE FROM 01/01/21 TO 12/31/21

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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	408.20	TAXP	06	900		1	12/31/21	P 57	.00	.18	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	1000		1	12/31/21	P 57	.00	.05	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.30	TAXP	03	10		1	12/31/21	P 57	.00	113.89	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	20		1	12/31/21	P 57	.00	235.33	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	100		1	12/31/21	P 57	.00	218.13	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	400		1	12/31/21	P 57	.00	255.97	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	500		1	12/31/21	P 57	.00	702.38	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	600		1	12/31/21	P 57	.00	553.20	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	700		1	12/31/21	P 57	.00	209.18	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	800		1	12/31/21	P 57	.00	27.67	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	900		1	12/31/21	P 57	.00	122.88	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	1000		1	12/31/21	P 57	.00	32.02	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.40	TAXP	07	10		1	12/31/21	P 57	.00	.34	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	20		1	12/31/21	P 57	.00	.71	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	100		1	12/31/21	P 57	.00	.66	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	400		1	12/31/21	P 57	.00	.78	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	500		1	12/31/21	P 57	.00	2.13	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	600		1	12/31/21	P 57	.00	1.68	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	700		1	12/31/21	P 57	.00	.63	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	800		1	12/31/21	P 57	.00	.08	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	900		1	12/31/21	P 57	.00	.37	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	1000		1	12/31/21	P 57	.00	.10	.00	TAXES - STATE UNEMPLOYMENT
JE	44	926.00	EMBF	01	10		1	12/31/21	P 57	.00	154.69	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	20		1	12/31/21	P 57	.00	319.64	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	100		1	12/31/21	P 57	.00	296.28	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	400		1	12/31/21	P 57	.00	347.67	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	500		1	12/31/21	P 57	.00	954.03	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	600		1	12/31/21	P 57	.00	751.40	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	700		1	12/31/21	P 57	.00	284.12	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	800		1	12/31/21	P 57	.00	37.59	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	900		1	12/31/21	P 57	.00	166.91	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	1000		1	12/31/21	P 57	.00	43.49	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	02	10		1	12/31/21	P 57	.00	348.42	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	20		1	12/31/21	P 57	.00	719.94	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	100		1	12/31/21	P 57	.00	667.33	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	400		1	12/31/21	P 57	.00	783.08	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	500		1	12/31/21	P 57	.00	2,148.81	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	600		1	12/31/21	P 57	.00	1,692.42	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	700		1	12/31/21	P 57	.00	639.94	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	800		1	12/31/21	P 57	.00	84.66	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	900		1	12/31/21	P 57	.00	375.93	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	1000		1	12/31/21	P 57	.00	97.96	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	03	10		1	12/31/21	P 57	.00	9.19	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	20		1	12/31/21	P 57	.00	19.00	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	100		1	12/31/21	P 57	.00	17.61	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	400		1	12/31/21	P 57	.00	20.66	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	500		1	12/31/21	P 57	.00	56.69	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	600		1	12/31/21	P 57	.00	44.65	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	700		1	12/31/21	P 57	.00	16.88	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	800		1	12/31/21	P 57	.00	2.23	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	900		1	12/31/21	P 57	.00	9.92	.00	INS-(NRECA-LONG TERM DISABILITY)

TAYLOR COUNTY RECC  
PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
FOR ACCT: 593.01 MAINTENANCE COST-STORM WORK  
DATE RANGE FROM 01/01/21 TO 12/31/21

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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	926.00	EMBF	03	1000		1	12/31/21	P 57	.00	2.58	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMEX	02	10		1	12/31/21	P 57	.00	3.19	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	20		1	12/31/21	P 57	.00	6.60	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	100		1	12/31/21	P 57	.00	6.11	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	400		1	12/31/21	P 57	.00	7.17	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	500		1	12/31/21	P 57	.00	19.69	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	600		1	12/31/21	P 57	.00	15.51	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	700		1	12/31/21	P 57	.00	5.86	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	800		1	12/31/21	P 57	.00	.78	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	900		1	12/31/21	P 57	.00	3.44	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	1000		1	12/31/21	P 57	.00	.90	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	08	10		1	12/31/21	P 57	.00	206.57	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	20		1	12/31/21	P 57	.00	426.84	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	100		1	12/31/21	P 57	.00	395.65	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	P 57	.00	464.28	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	500		1	12/31/21	P 57	.00	1,273.99	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	600		1	12/31/21	P 57	.00	1,003.41	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	700		1	12/31/21	P 57	.00	379.41	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	800		1	12/31/21	P 57	.00	50.20	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	900		1	12/31/21	P 57	.00	222.88	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	1000		1	12/31/21	P 57	.00	58.08	.00	FASB 106-EMPLOYEE
JE	44	926.00	LARG	10	10		1	12/31/21	P 57	.00	.26	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	20		1	12/31/21	P 57	.00	.54	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	100		1	12/31/21	P 57	.00	.50	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	400		1	12/31/21	P 57	.00	.58	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	500		1	12/31/21	P 57	.00	1.60	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	600		1	12/31/21	P 57	.00	1.26	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	700		1	12/31/21	P 57	.00	.48	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	800		1	12/31/21	P 57	.00	.06	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	900		1	12/31/21	P 57	.00	.28	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	1000		1	12/31/21	P 57	.00	.07	.00	TRANSP EARNINGS
TR	50	184.10	TREX	00	10		1	12/31/21		4.00	57.52	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	400		1	12/31/21	P 57	33.00	468.97	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	500		1	12/31/21	P 57	278.00	3,839.73	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	600		1	12/31/21	P 57	83.00	1,357.35	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	700		1	12/31/21	P 57	93.00	1,423.83	.00	TRANSPORATION EXPENSE
TR	50	184.10	TREX	00	800		1	12/31/21	P 57	10.00	225.40	.00	TRANSPORATION EXPENSE

NUMBER OF RECORDS FOUND - 139

TOTAL QTY 1,327.92

TOTAL DEBIT 60,699.95

TOTAL CREDIT .00

NET BALANCE ----- 60,699.95

TAYLOR COUNTY RECC  
PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
FOR ACCT: 930.30 FEMA ADMIN COSTS  
DATE RANGE FROM 01/01/21 TO 12/31/21

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SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION	
PY	20	131.15	LARG	00	100		1251	12/22/21	P	57	68.00	1,648.07	.00	REGULAR LABOR
PY	20	131.15	LARG	00	200		1251	12/22/21	P	57	10.00	273.10	.00	REGULAR LABOR
PY	20	131.15	LARG	00	400		1251	12/22/21	P	57	10.00	259.50	.00	REGULAR LABOR
PY	20	131.15	LARG	00	2000		1251	12/22/21	P	57	8.00	207.60	.00	REGULAR LABOR
PY	20	131.15	LARG	00	200		1261	12/30/21	P	57	19.00	593.75	.00	REGULAR LABOR
PY	20	131.15	LARG	00	200		1271	12/30/21	P	57	5.00	136.55	.00	REGULAR LABOR
JE	44	165.10	INSU	01	100		1	12/31/21	P	57	.00	47.79	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	200		1	12/31/21	P	57	.00	32.17	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	400		1	12/31/21	P	57	.00	10.54	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.10	INSU	01	2000		1	12/31/21	P	57	.00	6.02	.00	AMORTIZATION PREPAID INSURANCE
JE	44	165.20	EMBF	06	100		1	12/31/21	P	57	.00	99.39	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	200		1	12/31/21	P	57	.00	66.90	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	400		1	12/31/21	P	57	.00	21.91	.00	EMPLOYER HSA CONTRIBUTION
JE	44	165.20	EMBF	06	2000		1	12/31/21	P	57	.00	12.52	.00	EMPLOYER HSA CONTRIBUTION
JE	44	408.30	TAXP	03	400		1	12/31/21	P	57	.00	27.80	.00	TAXES - FICA- EMPLOYER PORTION
PY	10	242.20	ACLB	01	200		112	12/31/21	P	57	4.00	105.92	.00	ACCRUED LABOR - REGULAR
PY	10	242.20	ACLB	01	400		112	12/31/21	P	57	4.00	103.80	.00	ACCRUED LABOR - REGULAR
JE	44	408.20	TAXP	06	100		1	12/31/21	P	57	.00	.19	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	200		1	12/31/21	P	57	.00	.13	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	400		1	12/31/21	P	57	.00	.04	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.20	TAXP	06	2000		1	12/31/21	P	57	.00	.02	.00	TAXES - FEDERAL UNEMPLOYMENT
JE	44	408.30	TAXP	03	100		1	12/31/21	P	57	.00	126.09	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	200		1	12/31/21	P	57	.00	84.87	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.30	TAXP	03	2000		1	12/31/21	P	57	.00	15.88	.00	TAXES - FICA- EMPLOYER PORTION
JE	44	408.40	TAXP	07	100		1	12/31/21	P	57	.00	.38	.00	TAXES - STATE UNEMPLOYMENT
JE	44	926.00	EMBF	01	400		1	12/31/21	P	57	.00	37.76	.00	EMPLOYER 401K CONTRIBUTION
JE	44	408.40	TAXP	07	200		1	12/31/21	P	57	.00	.26	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	400		1	12/31/21	P	57	.00	.08	.00	TAXES - STATE UNEMPLOYMENT
JE	44	408.40	TAXP	07	2000		1	12/31/21	P	57	.00	.05	.00	TAXES - STATE UNEMPLOYMENT
JE	44	926.00	EMBF	01	100		1	12/31/21	P	57	.00	171.27	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	200		1	12/31/21	P	57	.00	115.28	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	01	2000		1	12/31/21	P	57	.00	21.57	.00	EMPLOYER 401K CONTRIBUTION
JE	44	926.00	EMBF	02	2000		1	12/31/21	P	57	.00	48.59	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	100		1	12/31/21	P	57	.00	385.77	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	200		1	12/31/21	P	57	.00	259.66	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	02	400		1	12/31/21	P	57	.00	85.04	.00	INSURANCE-(BC/BS)
JE	44	926.00	EMBF	03	100		1	12/31/21	P	57	.00	10.18	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	200		1	12/31/21	P	57	.00	6.85	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	400		1	12/31/21	P	57	.00	2.24	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMBF	03	2000		1	12/31/21	P	57	.00	1.28	.00	INS-(NRECA-LONG TERM DISABILITY)
JE	44	926.00	EMEX	02	100		1	12/31/21	P	57	.00	3.53	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	200		1	12/31/21	P	57	.00	2.38	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	02	400		1	12/31/21	P	57	.00	.78	.00	TRAINING EXPENSE
JE	44	926.00	LARG	10	100		1	12/31/21	P	57	.00	.29	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	200		1	12/31/21	P	57	.00	.19	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	400		1	12/31/21	P	57	.00	.06	.00	TRANSP EARNINGS
JE	44	926.00	LARG	10	2000		1	12/31/21	P	57	.00	.04	.00	TRANSP EARNINGS
JE	44	926.00	EMEX	02	2000		1	12/31/21	P	57	.00	.45	.00	TRAINING EXPENSE
JE	44	926.00	EMEX	08	100		1	12/31/21	P	57	.00	228.71	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	200		1	12/31/21	P	57	.00	153.95	.00	FASB 106-EMPLOYEE
JE	44	926.00	EMEX	08	400		1	12/31/21	P	57	.00	50.42	.00	FASB 106-EMPLOYEE

TAYLOR COUNTY RECC  
 PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS  
 FOR ACCT: 930.30 FEMA ADMIN COSTS  
 DATE RANGE FROM 01/01/21 TO 12/31/21

PAGE 2  
 RUN DATE 07/07/23 11:47 AM

SO	TR	RACCT	ITEM	ID	DEPT	WH	BH	DATE	CK/JOB/REC/TSK PJ/VHR/VND/VEH	QTY	DEBIT	CREDIT	DESCRIPTION
JE	44	926.00	EMEX	08	2000		1	12/31/21	P 57	.00	28.81	.00	EASB 106-EMPLOYEE

NUMBER OF RECORDS FOUND - 52

TOTAL QTY	128.00
TOTAL DEBIT	5,496.42
TOTAL CREDIT	.00
NET BALANCE	5,496.42

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**  
**PSC CASE NO. 2023-00147**  
**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**  
**REQUEST 16**

**RESPONSIBLE PARTY:            John Wolfram**

**Request 16.**                    Refer to the Wolfram Direct Testimony, Exhibit JW-2, Schedule  
1.08. Provide the test-year amount for each item.

**Response 16.**                See attached Schedule 1.08. The attachment is an excel spreadsheet that is  
being uploaded into the Commission's electronic filing system separately.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY



**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

**PSC CASE NO. 2023-00147**

**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 17**

**RESPONSIBLE PARTY:**                   **17a -                   John Wolfram**

**17b and c –       Jeff Williams**

**Request 17.** Refer to the Wolfram Direct Testimony, Exhibit JW-2, Schedule 1.09.

a. Explain why Taylor RECC did not remove amounts for “NRECA Winter School,” “KEC Annual Meeting,” and “CFC Workshop” for Director Shufett or “EKPC Annual Meeting” for Director Tucker.

b. Explain the basis for a retainer for the Board of Directors.

c. Explain the difference between test-year per diems and pro forma per diems.

**Response 17a.** Taylor RECC included the costs for one director to attend the NRECA Winter School, KEC Annual meeting, and CFC Workshop. The costs for Director Shuffet to attend these sessions was the lowest of all Taylor RECC directors who attended. For the EKPC annual meeting, Director Tucker was the official representative for Taylor RECC on the EKPC Board and attendance at the EKPC Annual Meeting is consistent with those duties. It is reasonable for at least one director of Taylor RECC to participate in training sessions like these and in industry meetings in connection with their duties as directors on the board. Taylor RECC removed the expenses of all other directors attending these and/or other similar meetings.

**Response 17b.** Until 2023, the Board was compensated by per diems and health insurance. The health insurance was a high-deductible insurance plan and the same as what the employees received. Upon discussion by the Board, CEO and Counsel, the board sought to shift away from insurance and move toward a retainer, or monthly fee for their services. The CEO reviewed other cooperatives' compensation for Board members at statewide meetings with other CEOs and discussed with the Board, who also discussed with other Board members from around the state. Upon adoption of a monthly fee or "retainer", the Board chose to end the health insurance benefit provided and move to be more consistent with other cooperatives. Hence the shift to a monthly fee, or retainer, and a per diem.

**Response 17c.** Upon adoption of the changes listed in Taylor RECC's response to PSC 2-17b, the board elected to move the per diem to \$325. During the test year of 2021, the per diem was \$300.

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**  
**PSC CASE NO. 2023-00147**  
**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**

**REQUEST 18**

**RESPONSIBLE PARTY:** Patsy Walters

**Request 18.** Refer to the Wolfram Direct Testimony, Exhibit JW-2, Schedule 1.10.

- a. Identify which employees are union and which are non-union.
- b. Provide the 2021 wage rate for each employee.
- c. Explain why the pro forma wages are normalized to 2,080 hours for employees that had test-year hours of less than 2,080 hours but overtime was not reduced for these employees.

**Response 18a.** Please see attached schedule. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

**Response 18b.** Please see attached schedule. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

**Response 18c.** The employees with less than 2,080 hours in the test year who also had wages in 2022 were new hires. Since it is difficult to know how much overtime an employee will have for the year, Taylor RECC based 2022 overtime wages on the previous years' overtime hours.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**  
**PSC CASE NO. 2023-00147**  
**RESPONSE TO REQUEST FOR INFORMATION**

**PSC'S REQUEST FOR INFORMATION DATED 7/05/2023**  
**REQUEST 19**  
**RESPONSIBLE PARTY:**

**Request 19.** Refer to the Wolfram Direct Testimony, Exhibit JW-2, Schedule 1.12 and Case No. Case No. 2019-00053,<sup>3</sup> final Order, page 9. Provide the adjustment necessary to reduce Taylor RECC's contribution to employee insurance premiums to the Bureau of Labor Statistics' average.

**Response 19.** Please see attached schedule. The attachment is an excel spreadsheet that is being uploaded into the Commission's electronic filing system separately.

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<sup>3</sup> Case No. 2019-00053, *Electronic Application of Jackson Purchase Energy Corporation for a General Adjustment in Existing Rates* (Ky. PSC June 20, 2019).

# NEWS RELEASE

## BUREAU OF LABOR STATISTICS

U. S. D E P A R T M E N T O F L A B O R



For release 10:00 a.m. (ET) Thursday, September 22, 2022

USDL-22-1893

Technical information: (202) 691-6199 • [ncsinfo@bls.gov](mailto:ncsinfo@bls.gov) • [www.bls.gov/ebs](http://www.bls.gov/ebs)

Media contact: (202) 691-5902 • [pressoffice@bls.gov](mailto:pressoffice@bls.gov)

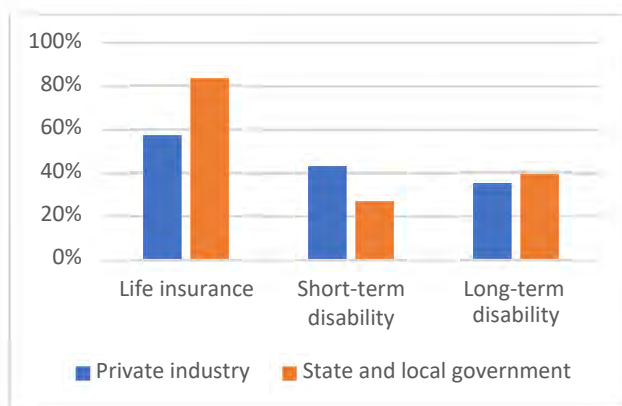
### EMPLOYEE BENEFITS IN THE UNITED STATES – MARCH 2022

Life insurance was available to 57 percent of private industry workers in March 2022, the U.S. Bureau of Labor Statistics reported today. Among occupational groups, access to life insurance plans ranged from 27 percent of workers in service occupations to 79 percent in management, professional, and related occupations. (See chart 1 and table 5.)

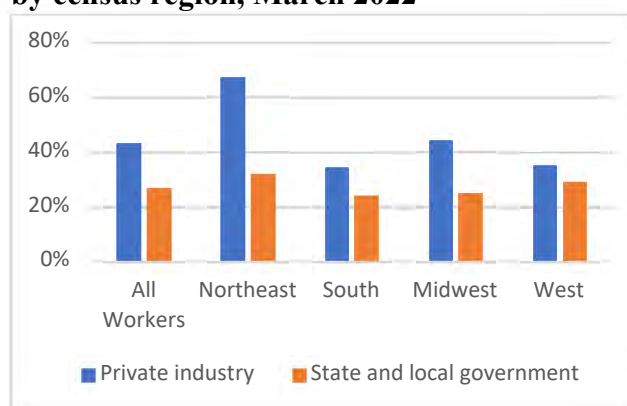
Forty-three percent of private industry workers had access to short-term disability insurance. These benefits were available to 34 percent of workers in the South census region and 67 percent of workers in the Northeast census region. (See chart 2.)

Thirty-five percent of private industry workers had access to long-term disability insurance. Among industry groups, access to long-term disability insurance ranged from 4 percent of workers in the leisure and hospitality industry to 71 percent of workers in the information industry. (See chart 1)

**Chart 1. Percentage of workers with access to insurance plans, March 2022**

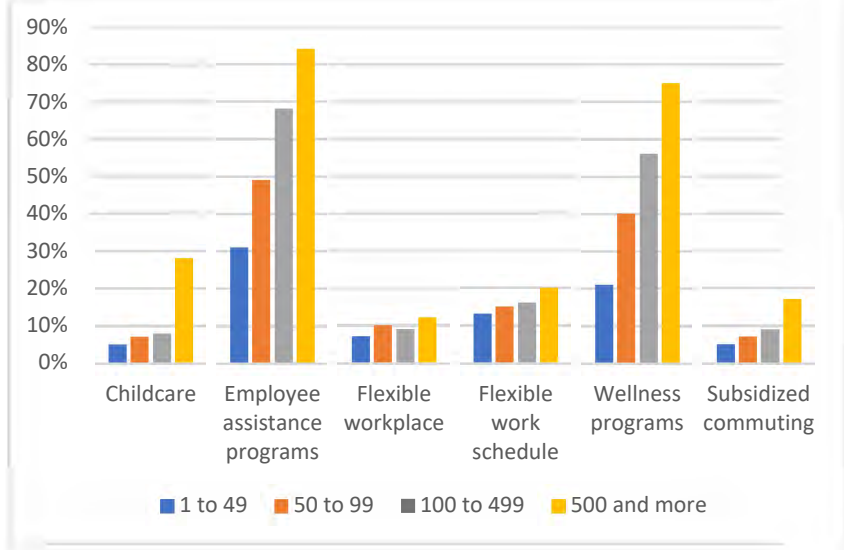


**Chart 2. Percentage of workers with access to short-term disability insurance by census region, March 2022**



Among state and local government workers, 83 percent had access to life insurance, 27 percent had access to short-term disability insurance, and 39 percent had access to long-term disability insurance. (See chart 1.)

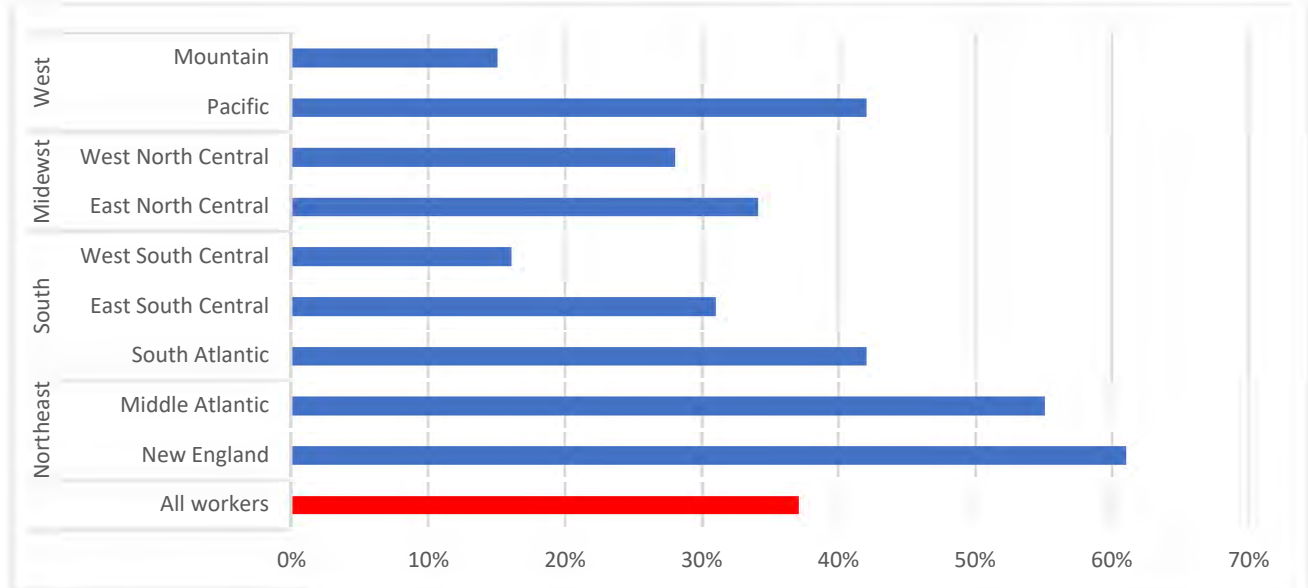
**Chart 3. Percentage of private industry workers with access to quality-of-life benefits by establishment size, March 2022**



Wellness programs were available to 43 percent of private industry workers. At establishments with 500 or more employees, employee assistance programs were available to 84 percent of workers. Access to childcare ranged from 5 percent for establishments that employ less than 50 workers to 28 percent for establishments that employ 500 or more workers. (See chart 3.)

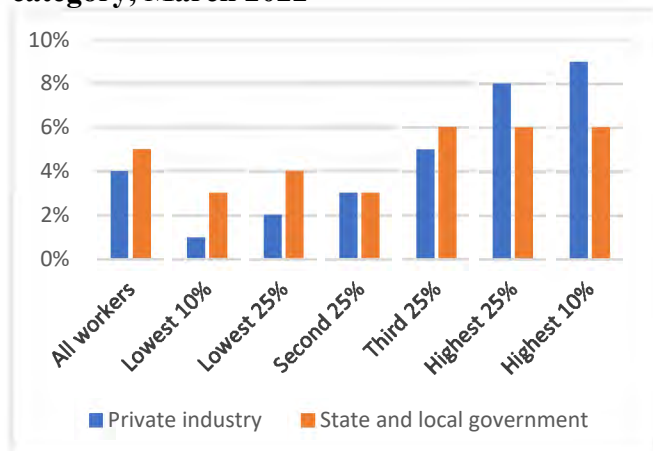
Access to nonproduction bonuses was available to 37 percent of state and local government workers and ranged from 15 percent of workers in the Mountain division to 61 percent in the New England division. (See chart 4.)

**Chart 4. Percentage of state and local government workers with access to nonproduction bonuses by census region and division, March 2022**

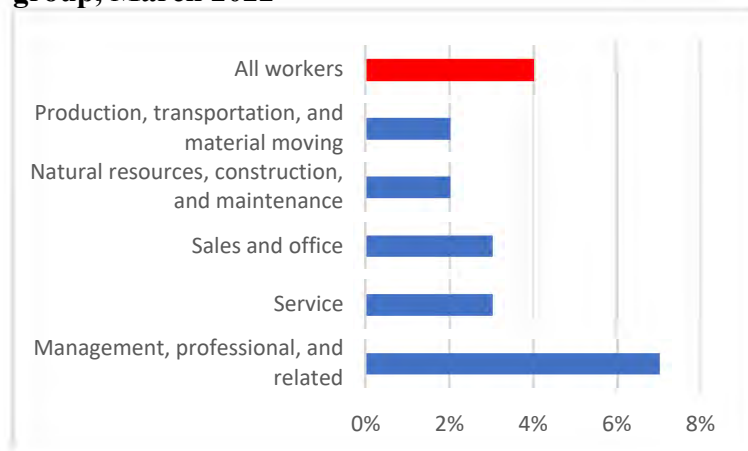


Four percent of private industry workers had access to student loan repayment benefits. Workers in the highest 10 percent wage category had an access rate of 9 percent and workers in the lowest 10 percent had an access rate of 1 percent. (See chart 5.) Seven percent of civilian workers in management, professional, and related occupations had access to student loan repayment benefits. (See chart 6.)

**Chart 5. Percentage of workers with access to student loan repayment benefits by wage category, March 2022**



**Chart 6. Percentage of civilian workers with access to student loan repayment benefits by occupational group, March 2022**



### Civilian workers

- Access to healthcare benefits was available to 74 percent of workers, and 57 percent of workers participated in the benefit, resulting in a take-up rate of 78 percent.
- End-of-year bonuses were available to 11 percent of workers. Among establishments with less than 100 workers, 14 percent had access to end-of-year bonuses and 7 percent of workers in establishments with 100 or more workers had access.
- Employee assistance programs were available to 72 percent of workers in the educational services industry and 63 percent of workers in the health care and social assistance industry.

### Private industry workers

- Access to medical care was available to 70 percent of workers. Among goods-producing industries, medical care was available to 75 percent of workers in the construction sector and 90 percent of workers in the manufacturing sector.
- Access to flexible work schedules was available to 16 percent of nonunion workers and 4 percent of union workers.
- Access to wellness programs was available to 68 percent of workers in the highest 10 percent wage category and 18 percent of workers in the lowest 10 percent wage category.

### State and local government workers

- Among census divisions, long-term disability was available to 15 percent of workers in the West South Central division and 63 percent of workers in the East North Central division.
- Access to medical care benefits was available to 89 percent of workers. Ninety-nine percent of full-time workers had access and 24 percent of part-time workers had access.
- Employee contributions for short-term disability were required for 12 percent of workers, including 19 percent of workers in service occupations and 7 percent of workers in natural resources, construction, and maintenance occupations.



## TECHNICAL NOTE

Estimates in this release are from the National Compensation Survey (NCS), conducted by the U.S. Department of Labor, Bureau of Labor Statistics (BLS). The NCS provides comprehensive measures of compensation cost levels and trends and also provides benefits incidence estimates on the percentage of workers with access to and participating in employer-provided benefit plans.

The Employee Benefits in the United States, March 2022 includes additional details on the coverage, costs, and provisions of employer-sponsored benefits, and will be published shortly after this news release. See [www.bls.gov/ncs/ebs/benefits](http://www.bls.gov/ncs/ebs/benefits) for the latest benefits publications. The March 2022 Excel tables present 2022 estimates of the incidence and key provisions of employer-sponsored benefits for civilian workers, private industry workers, as well as state and local government workers by worker and establishment characteristics, and geographic areas. Each Excel sheet includes the following tables:

- Table 1: Retirement benefits
- Table 2: Health benefits
- Table 3: Medical care benefits
- Table 4: Life insurance benefits
- Table 5: Short-term disability benefits
- Table 6: Long-term disability benefits
- Table 7: Leave benefits
- Table 8: Other benefits

**Standard errors:** Measures of reliability are available for published estimates, which provide users a measure of the precision of an estimate to ensure that it is within an acceptable range for their intended purpose. For further information see [www.bls.gov/ncs/ebs/nb\\_var.htm](http://www.bls.gov/ncs/ebs/nb_var.htm).

**Comparing private and public sector data:** Incidence of employee benefits in state and local government should not be directly compared to private industry. Differences between these sectors stem from factors such as variation in work activities and occupational structures. Manufacturing and sales, for example, make up a large part of private industry work activities but are rare in state and local government. Administrative support and professional occupations (including teachers) account for two-thirds of the state and local government workforce, compared with one-half of private industry.

**Leave benefits for teachers:** Primary, secondary, and special education teachers typically have a work schedule of 37 or 38 weeks per year. Because of this work schedule, they are generally not offered vacations or holidays. In many cases, the time off during winter and spring breaks during the school year are not considered vacation days for the purposes of this survey.

**Medical care premiums:** The estimates for medical care premiums are not based on actual decisions regarding medical coverage made by employees; instead, they are based on the assumption that all employees in the occupation can opt for single or family coverage. Monthly premiums are collected when possible. Annual premiums are converted to monthly premiums by dividing by 12 months.

**Sample rotation:** One-third of the private industry sample had been rotated each year except in years when the government sample was replaced. Beginning with the March 2022 publication, however, an additional (fourth) private industry sample is used in estimation to mitigate the impact of decreasing response rates. The government sample is replaced less frequently than the private industry sample. The state and local government sample was replaced in its entirety for the March 2017 reference period. As the sample is partially rotated each year and sample weights are updated for the reference period based on the Current Employment Statistics, the estimates are not considered a time-series.

**Sample size:**

**Survey establishment response<sup>1</sup>, March 2022**

Establishments	Civilian	Private industry	State and local governments
Total in sampling frame <sup>2</sup>	6,927,610	6,697,060	230,550
Total in sample	14,720	13,130	1,600
Responding <sup>3</sup>	8,870	7,450	1,430
Refused <sup>4</sup>	4,750	4,610	140
Out of business or not in survey scope	1,100	1,070	30

<sup>1</sup> The number of establishments is rounded to the nearest 10. Because of rounding, sums of individual items may not equal totals.

<sup>2</sup> The sampling frame was developed from state unemployment insurance reports and is based on the 2017 North American Industry Classification System (NAICS). With some minor exceptions, an establishment is a single economic unit that engages in one, or predominantly one, type of economic activity. For private industry, the establishment is usually at a single physical location such as a mine, factory, office, or store; if a sampled establishment is owned by a larger entity with many locations, only the employment and characteristics of the establishment selected for the sample are considered for the survey. For state and local governments, an establishment can include more than one physical location, such as a school district or a police department.

<sup>3</sup> Establishments that provided data at the initial interview.

<sup>4</sup> Establishments that did not provide data at the initial interview. For information on nonresponse adjustment and imputation, see the Handbook of Methods: National Compensation Measures available at [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm).

**Survey scope:**

**Number of workers represented<sup>1</sup>, March 2022**

Occupational group <sup>2</sup>	Civilian	Private industry workers	State and local government workers
All workers	139,921,100	121,010,600	18,910,600
Management, professional, and related	44,937,400	34,109,600	10,827,800
Management, business, and financial	13,713,500	12,204,600	-
Professional and related	31,224,000	21,905,100	9,318,900
Teachers	6,864,200	-	5,066,600
Primary, secondary, and special education school teachers	4,778,000	-	3,862,900
Registered nurses	2,851,400	-	-
Service	30,447,300	26,549,400	3,897,900
Protective service	3,383,200	1,480,300	1,902,900
Sales and office	33,461,300	30,823,200	2,638,100
Sales and related	13,126,700	13,050,000	-
Office and administrative support	20,334,600	17,773,200	2,561,400
Natural resources, construction, and maintenance	11,312,700	10,517,000	795,700
Construction, extraction, farming, fishing, and forestry	5,787,100	5,354,000	-
Installation, maintenance, and repair	5,525,600	5,162,900	-
Production, transportation, and material moving	19,762,400	19,011,300	751,100
Production	8,928,600	8,808,800	-
Transportation and material moving	10,833,800	10,202,600	-

<sup>1</sup> The numbers of workers represented by the survey are rounded to the nearest 100. For information on weighting, see the Handbook of Methods: National Compensation Measures available at [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm).

<sup>2</sup> The 2010 Standard Occupational Classification system was used to classify workers.

NOTE: Because of rounding, sums of individual items may not equal totals. Dashes indicate that no estimates for this characteristic are provided in this publication.

**Average hourly wage percentiles:** Estimates by worker average wage are grouped into six wage categories- the lowest 10 percent, the lowest 25 percent, the second 25 percent, the third 25 percent, the highest 25 percent, and the highest 10 percent. The categories use percentile values based on unpublished March 2022 wages and salaries from the BLS *Employer Costs for Employee Compensation* publication.

The percentiles are computed using hourly wages and salaries along with scheduled hours of work reported for individual workers in sampled establishments. Establishments in the survey are asked to report only individual worker wages and salaries for each sampled job. For the calculation of the percentile values, the individual worker hourly wages and salaries are weighted and arrayed from lowest to highest. The values corresponding to the percentiles are:

Ownership	Average hourly wage percentiles				
	10	25	50 (median)	75	90
Civilian workers	\$13.09	\$16.21	\$22.36	\$35.29	\$53.52
Private industry workers	\$13.00	\$16.00	\$21.50	\$33.77	\$52.88
State and local government workers	\$15.42	\$20.23	\$30.11	\$42.30	\$57.69

The lowest 10- and 25-percent wage categories include those occupations with an average hourly rate less than the 10th percentile value and 25th percentile value, respectively. The second 25-percent category includes those occupations with rates at or above the 25th percentile value but less than the 50th percentile value. The third 25-percent category includes those occupations with rates at or above the 50th percentile value but less than the 75th percentile value. Finally, the highest 25- and 10-percent wage categories include those occupations with an average hourly wage greater than or equal to the 75th percentile value and 90th percentile value, respectively.

Individual workers can fall into a wage category different from the average for the occupation into which they are classified because average hourly wages for the occupation are used to produce the benefit estimates.

**Obtaining information:** For articles on employee benefits, see the *Monthly Labor Review* benefits section at [www.bls.gov/opub/mlr/subject/b.htm](http://www.bls.gov/opub/mlr/subject/b.htm) and *Beyond the Numbers: Pay and Benefits* at [www.bls.gov/opub/btn/archive/home.htm](http://www.bls.gov/opub/btn/archive/home.htm). *The Economics Daily* article archive is available at [www.bls.gov/opub/ed/employee-benefits-survey.htm](http://www.bls.gov/opub/ed/employee-benefits-survey.htm). For technical information, see "National Compensation Measures," in the BLS *Handbook of Methods* at [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm).

Benefit publications from 1980 to the present are also available at [www.bls.gov/ncs/ncspubs.htm](http://www.bls.gov/ncs/ncspubs.htm). The latest glossary of benefit terms is available at [www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm](http://www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm). In addition, the public databases may also be used to obtain data from 1985 to 2006 and 2010 to the present, see [www.bls.gov/ncs/ebs/data.htm](http://www.bls.gov/ncs/ebs/data.htm).

If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

**Table 1. Retirement benefits: Access, participation, and take-up rates, March 2022<sup>1</sup>**  
[All workers = 100 percent]

Characteristics	Civilian <sup>2</sup>			Private industry			State and local government		
	Access	Participation	Take-up rate <sup>3</sup>	Access	Participation	Take-up rate <sup>3</sup>	Access	Participation	Take-up rate <sup>3</sup>
All workers.....	72	56	77	69	52	75	92	82	90
<b>Worker characteristics</b>									
Management, professional, and related occupations.....	88	75	86	86	73	85	94	83	89
Management, business, and financial occupations.....	88	79	89	88	78	89	—	—	—
Professional and related occupations...	87	74	85	85	70	83	93	83	89
Teachers.....	88	75	86	—	—	—	94	84	89
Primary, secondary, and special education school teachers.....	96	83	86	—	—	—	99	89	90
Registered nurses.....	89	76	85	—	—	—	—	—	—
Service occupations.....	47	31	66	42	24	58	85	77	91
Protective service occupations.....	78	66	85	60	41	69	93	86	93
Sales and office occupations.....	75	52	70	73	50	68	92	82	89
Sales and related occupations.....	71	41	57	71	40	57	—	—	—
Office and administrative support occupations.....	77	60	78	74	57	76	92	82	89
Natural resources, construction, and maintenance occupations.....	68	53	78	66	50	76	97	90	93
Construction, extraction, farming, fishing, and forestry occupations.....	65	51	78	63	48	76	—	—	—
Installation, maintenance, and repair occupations.....	71	55	77	69	53	76	—	—	—
Production, transportation, and material moving occupations.....	73	56	77	73	55	76	90	83	93
Production occupations.....	74	59	79	73	58	79	—	—	—
Transportation and material moving occupations.....	73	55	75	72	53	74	—	—	—
Full time.....	81	66	82	78	62	80	99	89	90
Part time.....	43	22	51	43	20	48	45	38	86
Union.....	95	85	90	93	84	90	97	87	89
Nonunion.....	69	51	75	67	49	73	87	78	90
<b>Average wage within the following categories:<sup>4</sup></b>									
Lowest 25 percent.....	48	26	55	45	23	52	79	70	88
Lowest 10 percent.....	38	19	50	36	17	47	73	62	86
Second 25 percent.....	72	53	74	69	48	69	94	85	90
Third 25 percent.....	82	68	83	79	64	80	98	88	90
Highest 25 percent.....	92	82	89	90	80	89	97	86	89
Highest 10 percent.....	93	85	91	92	84	91	97	85	88

See footnotes at end of table.

**Table 1. Retirement benefits: Access, participation, and take-up rates, March 2022<sup>1</sup> — Continued**  
[All workers = 100 percent]

Characteristics	Civilian <sup>2</sup>			Private industry			State and local government		
	Access	Participation	Take-up rate <sup>3</sup>	Access	Participation	Take-up rate <sup>3</sup>	Access	Participation	Take-up rate <sup>3</sup>
<b>Establishment characteristics</b>									
Goods-producing industries.....	77	62	81	76	62	81	—	—	—
Service-providing industries.....	71	55	77	68	50	73	92	82	89
Education and health services.....	80	64	80	74	56	75	93	82	88
Educational services.....	88	77	88	72	61	85	93	82	89
Elementary and secondary schools.....	91	81	89	—	—	—	93	83	90
Junior colleges, colleges, universities, and professional schools.....	90	79	88	86	77	90	92	80	86
Health care and social assistance....	76	57	75	74	55	74	93	79	85
Hospitals.....	92	80	87	—	—	—	94	78	83
Public administration.....	92	84	92	—	—	—	92	84	92
1 to 99 workers.....	58	41	71	56	38	69	88	80	92
1 to 49 workers.....	54	37	69	52	36	68	85	77	90
50 to 99 workers.....	72	54	75	69	50	72	90	84	93
100 workers or more.....	87	71	82	86	68	80	93	83	89
100 to 499 workers.....	83	64	76	82	61	74	92	83	90
500 workers or more.....	91	79	87	90	78	86	93	82	88
<b>Geographic areas</b>									
Northeast.....	71	58	82	68	55	80	91	81	89
New England.....	71	56	79	69	54	78	87	74	85
Middle Atlantic.....	71	59	83	67	55	81	93	83	90
South.....	72	52	73	68	47	70	94	83	89
South Atlantic.....	74	54	73	71	50	70	91	80	87
East South Central.....	72	51	71	68	45	66	94	84	90
West South Central.....	68	51	75	62	44	71	97	89	91
Midwest.....	74	58	78	72	55	76	90	81	89
East North Central.....	75	59	78	73	56	77	89	80	89
West North Central.....	73	57	78	70	53	76	93	83	89
West.....	71	56	78	69	52	76	90	82	91
Mountain.....	75	56	76	72	52	72	88	83	94
Pacific.....	70	56	80	67	52	78	91	82	90

<sup>1</sup> Includes defined benefit pension plans and defined contribution retirement plans. Workers are considered as having access or as participating if they have access to or are participating in at least one of these plan types.

<sup>2</sup> Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm) for further explanation.

<sup>3</sup> The take-up rate is calculated from the unrounded percentage of workers with access to a plan and who participate in the plan.

<sup>4</sup> Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at [www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm](http://www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm).

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

**Table 2. Medical care benefits: Access, participation, and take-up rates, March 2022**  
[All workers = 100 percent]

Characteristics	Civilian <sup>1</sup>			Private industry			State and local government		
	Access	Participation	Take-up rate <sup>2</sup>	Access	Participation	Take-up rate <sup>2</sup>	Access	Participation	Take-up rate <sup>2</sup>
All workers.....	73	50	68	70	47	66	89	68	76
<b>Worker characteristics</b>									
Management, professional, and related occupations.....	90	65	72	89	64	71	92	70	76
Management, business, and financial occupations.....	95	69	72	96	68	72	—	—	—
Professional and related occupations...	87	63	72	86	61	71	91	69	76
Teachers.....	87	66	75	—	—	—	92	70	76
Primary, secondary, and special education school teachers.....	98	74	75	—	—	—	99	74	75
Registered nurses.....	90	60	67	—	—	—	—	—	—
Service occupations.....	48	27	56	43	22	51	82	62	76
Protective service occupations.....	78	55	70	61	39	63	90	67	74
Sales and office occupations.....	68	44	65	66	42	64	89	69	78
Sales and related occupations.....	52	31	60	52	31	60	—	—	—
Office and administrative support occupations.....	78	53	67	77	50	66	90	70	78
Natural resources, construction, and maintenance occupations.....	78	56	72	76	55	72	95	73	77
Construction, extraction, farming, fishing, and forestry occupations.....	76	56	74	74	54	73	—	—	—
Installation, maintenance, and repair occupations.....	80	56	71	78	55	71	—	—	—
Production, transportation, and material moving occupations.....	78	55	70	78	54	69	84	66	79
Production occupations.....	81	58	72	81	58	71	—	—	—
Transportation and material moving occupations.....	76	52	68	76	51	67	—	—	—
Full time.....	88	61	69	86	59	68	99	76	77
Part time.....	23	11	50	23	11	48	24	17	72
Union.....	95	73	77	96	77	81	95	69	73
Nonunion.....	69	46	66	68	44	65	84	67	80
<b>Average wage within the following categories:<sup>3</sup></b>									
Lowest 25 percent.....	41	22	55	38	20	52	72	55	76
Lowest 10 percent.....	28	14	49	26	12	45	64	49	77
Second 25 percent.....	75	49	65	72	45	63	93	72	77
Third 25 percent.....	89	63	71	87	60	70	97	76	78
Highest 25 percent.....	95	71	74	94	69	74	95	71	75
Highest 10 percent.....	95	71	75	96	71	74	93	73	78

See footnotes at end of table.

**Table 2. Medical care benefits: Access, participation, and take-up rates, March 2022 — Continued**  
[All workers = 100 percent]

Characteristics	Civilian <sup>1</sup>			Private industry			State and local government		
	Access	Participation	Take-up rate <sup>2</sup>	Access	Participation	Take-up rate <sup>2</sup>	Access	Participation	Take-up rate <sup>2</sup>
<b>Establishment characteristics</b>									
Goods-producing industries.....	85	63	74	85	63	74	—	—	—
Service-providing industries.....	71	47	67	68	44	65	89	68	76
Education and health services.....	81	54	67	77	47	61	90	69	76
Educational services.....	86	65	75	73	53	73	90	68	76
Elementary and secondary schools.....	89	67	75	—	—	—	90	68	75
Junior colleges, colleges, universities, and professional schools.....	90	67	75	89	63	71	90	69	77
Health care and social assistance....	79	48	61	78	46	60	91	73	80
Hospitals.....	92	65	71	—	—	—	92	76	83
Public administration.....	91	70	77	—	—	—	91	70	77
1 to 99 workers.....	59	38	64	58	36	62	85	67	79
1 to 49 workers.....	55	35	63	54	34	63	82	64	78
50 to 99 workers.....	75	48	64	74	45	61	87	69	79
100 workers or more.....	87	62	71	86	60	70	90	69	76
100 to 499 workers.....	84	58	69	83	56	68	87	65	75
500 workers or more.....	90	67	74	90	65	72	92	70	76
<b>Geographic areas</b>									
Northeast.....	71	49	68	69	46	67	88	64	73
New England.....	70	48	68	68	46	67	90	62	69
Middle Atlantic.....	72	49	68	69	47	67	87	65	74
South.....	72	48	67	69	44	64	93	74	80
South Atlantic.....	73	48	66	70	44	63	90	72	80
East South Central.....	73	51	70	69	46	66	92	78	85
West South Central.....	71	48	67	67	43	64	96	76	79
Midwest.....	73	49	67	71	47	66	86	65	76
East North Central.....	73	50	68	72	48	66	84	64	76
West North Central.....	72	48	67	70	45	65	89	66	75
West.....	75	53	70	73	51	69	88	64	73
Mountain.....	75	51	68	73	49	68	87	63	73
Pacific.....	76	53	71	74	52	70	88	65	73

<sup>1</sup> Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm) for further explanation.

<sup>2</sup> The take-up rate is calculated from the unrounded percentage of workers with access to a plan and who participate in the plan.

<sup>3</sup> Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at [www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm](http://www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm).

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

**Table 3. Medical plans: Share of premiums paid by employer and employee for single coverage, March 2022**  
[In percent]

Characteristics	Civilian <sup>1</sup>		Private industry		State and local government	
	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium
All workers participating in single coverage medical plans.....	80	20	78	22	86	14
<b>Worker characteristics</b>						
Management, professional, and related occupations.....	81	19	79	21	85	15
Management, business, and financial occupations.....	79	21	78	22	—	—
Professional and related occupations.....	82	18	80	20	85	15
Teachers.....	84	16	—	—	85	15
Primary, secondary, and special education school teachers.....	84	16	—	—	85	15
Registered nurses.....	81	19	—	—	—	—
Service occupations.....	80	20	77	23	87	13
Protective service occupations.....	85	15	78	22	88	12
Sales and office occupations.....	80	20	78	22	88	12
Sales and related occupations.....	77	23	77	23	—	—
Office and administrative support occupations.....	81	19	79	21	88	12
Natural resources, construction, and maintenance occupations.....	78	22	77	23	90	10
Construction, extraction, farming, fishing, and forestry occupations.....	79	21	78	22	—	—
Installation, maintenance, and repair occupations.....	77	23	76	24	—	—
Production, transportation, and material moving occupations. ...	78	22	78	22	86	14
Production occupations.....	79	21	78	22	—	—
Transportation and material moving occupations.....	78	22	77	23	—	—
Full time.....	80	20	78	22	86	14
Part time.....	79	21	79	21	83	17
Union.....	83	17	81	19	86	14
Nonunion.....	79	21	78	22	86	14
<b>Average wage within the following categories:<sup>2</sup></b>						
Lowest 25 percent.....	78	22	77	23	87	13
Lowest 10 percent.....	78	22	76	24	86	14
Second 25 percent.....	79	21	77	23	87	13
Third 25 percent.....	80	20	78	22	86	14
Highest 25 percent.....	81	19	80	20	85	15
Highest 10 percent.....	81	19	80	20	85	15
<b>Establishment characteristics</b>						
Goods-producing industries.....	78	22	78	22	—	—
Service-providing industries.....	80	20	78	22	86	14
Education and health services.....	82	18	81	19	85	15
Educational services.....	84	16	82	18	85	15
Elementary and secondary schools.....	84	16	—	—	85	15
Junior colleges, colleges, universities, and professional schools.....	84	16	82	18	85	15
Health care and social assistance.....	81	19	80	20	87	13
Hospitals.....	82	18	—	—	87	13
Public administration.....	88	12	—	—	88	12
1 to 99 workers.....	78	22	77	23	87	13
1 to 49 workers.....	78	22	77	23	88	12
50 to 99 workers.....	79	21	77	23	86	14
100 workers or more.....	81	19	79	21	86	14
100 to 499 workers.....	80	20	78	22	86	14
500 workers or more.....	81	19	80	20	86	14

See footnotes at end of table.



**Table 3. Medical plans: Share of premiums paid by employer and employee for single coverage, March 2022 — Continued**  
[In percent]

Characteristics	Civilian <sup>1</sup>		Private industry		State and local government	
	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium
<b>Geographic areas</b>						
Northeast.....	80	20	79	21	85	15
New England.....	78	22	78	22	77	23
Middle Atlantic.....	81	19	80	20	87	13
South.....	79	21	77	23	86	14
South Atlantic.....	79	21	77	23	86	14
East South Central.....	79	21	76	24	89	11
West South Central.....	79	21	77	23	85	15
Midwest.....	80	20	78	22	87	13
East North Central.....	79	21	78	22	85	15
West North Central.....	80	20	78	22	90	10
West.....	80	20	79	21	86	14
Mountain.....	79	21	77	23	86	14
Pacific.....	81	19	80	20	86	14

<sup>1</sup> Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm) for further explanation.

<sup>2</sup> Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Because of rounding, sums of individual items may not equal totals. Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at [www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm](http://www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm).

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

**Table 4. Medical plans: Share of premiums paid by employer and employee for family coverage, March 2022**  
[In percent]

Characteristics	Civilian <sup>1</sup>		Private industry		State and local government	
	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium
All workers participating in family coverage medical plans.....	67	33	67	33	71	29
<b>Worker characteristics</b>						
Management, professional, and related occupations.....	68	32	68	32	70	30
Management, business, and financial occupations.....	68	32	67	33	—	—
Professional and related occupations.....	69	31	68	32	69	31
Teachers.....	65	35	—	—	66	34
Primary, secondary, and special education school teachers.....	63	37	—	—	65	35
Registered nurses.....	71	29	—	—	—	—
Service occupations.....	64	36	61	39	72	28
Protective service occupations.....	75	25	68	32	77	23
Sales and office occupations.....	66	34	65	35	74	26
Sales and related occupations.....	63	37	63	37	—	—
Office and administrative support occupations.....	68	32	66	34	74	26
Natural resources, construction, and maintenance occupations.....	66	34	65	35	77	23
Construction, extraction, farming, fishing, and forestry occupations.....	67	33	66	34	—	—
Installation, maintenance, and repair occupations.....	65	35	64	36	—	—
Production, transportation, and material moving occupations. ...	70	30	70	30	68	32
Production occupations.....	71	29	71	29	—	—
Transportation and material moving occupations.....	68	32	69	31	—	—
Full time.....	67	33	66	34	71	29
Part time.....	70	30	70	30	67	33
Union.....	78	22	80	20	76	24
Nonunion.....	65	35	65	35	66	34
<b>Average wage within the following categories:<sup>2</sup></b>						
Lowest 25 percent.....	62	38	62	38	66	34
Lowest 10 percent.....	58	42	59	41	59	41
Second 25 percent.....	65	35	64	36	74	26
Third 25 percent.....	68	32	67	33	68	32
Highest 25 percent.....	71	29	70	30	75	25
Highest 10 percent.....	72	28	71	29	76	24
<b>Establishment characteristics</b>						
Goods-producing industries.....	69	31	69	31	—	—
Service-providing industries.....	67	33	66	34	71	29
Education and health services.....	66	34	65	35	67	33
Educational services.....	66	34	66	34	66	34
Elementary and secondary schools.....	64	36	—	—	64	36
Junior colleges, colleges, universities, and professional schools.....	72	28	71	29	72	28
Health care and social assistance.....	66	34	65	35	74	26
Hospitals.....	73	27	—	—	74	26
Public administration.....	77	23	—	—	77	23
1 to 99 workers.....	62	38	61	39	74	26
1 to 49 workers.....	62	38	61	39	73	27
50 to 99 workers.....	63	37	60	40	75	25
100 workers or more.....	71	29	71	29	70	30
100 to 499 workers.....	69	31	69	31	70	30
500 workers or more.....	73	27	74	26	70	30

See footnotes at end of table.

**Table 4. Medical plans: Share of premiums paid by employer and employee for family coverage, March 2022 — Continued**  
[In percent]

Characteristics	Civilian <sup>1</sup>		Private industry		State and local government	
	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium	Employer share of premium	Employee share of premium
<b>Geographic areas</b>						
Northeast.....	73	27	71	29	83	17
New England.....	71	29	70	30	76	24
Middle Atlantic.....	73	27	71	29	85	15
South.....	63	37	63	37	62	38
South Atlantic.....	64	36	64	36	66	34
East South Central.....	64	36	63	37	64	36
West South Central.....	60	40	61	39	55	45
Midwest.....	70	30	69	31	74	26
East North Central.....	70	30	69	31	77	23
West North Central.....	68	32	68	32	71	29
West.....	68	32	66	34	75	25
Mountain.....	65	35	64	36	72	28
Pacific.....	69	31	67	33	76	24

<sup>1</sup> Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm) for further explanation.

<sup>2</sup> Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Because of rounding, sums of individual items may not equal totals. Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at [www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm](http://www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm).

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

**Table 5. Life insurance benefits: Access, participation, and take-up rates, March 2022**  
[All workers = 100 percent]

Characteristics	Civilian <sup>1</sup>			Private industry			State and local government		
	Access	Participation	Take-up rate <sup>2</sup>	Access	Participation	Take-up rate <sup>2</sup>	Access	Participation	Take-up rate <sup>2</sup>
All workers.....	60	59	98	57	56	98	83	81	97
<b>Worker characteristics</b>									
Management, professional, and related occupations.....	80	79	99	79	78	99	84	82	97
Management, business, and financial occupations.....	85	84	99	85	84	99	—	—	—
Professional and related occupations...	78	77	99	76	75	99	84	81	97
Teachers.....	79	77	98	—	—	—	83	81	97
Primary, secondary, and special education school teachers.....	85	84	99	—	—	—	88	87	98
Registered nurses.....	86	85	99	—	—	—	—	—	—
Service occupations.....	34	33	97	27	26	96	77	75	97
Protective service occupations.....	66	63	96	38	35	90	87	85	98
Sales and office occupations.....	55	54	98	53	52	98	83	81	98
Sales and related occupations.....	39	39	98	39	38	98	—	—	—
Office and administrative support occupations.....	65	64	98	63	61	98	84	82	98
Natural resources, construction, and maintenance occupations.....	58	57	99	56	55	99	90	88	98
Construction, extraction, farming, fishing, and forestry occupations.....	51	51	100	48	48	100	—	—	—
Installation, maintenance, and repair occupations.....	65	64	98	63	62	99	—	—	—
Production, transportation, and material moving occupations.....	65	64	98	64	63	98	79	78	99
Production occupations.....	71	70	99	71	70	99	—	—	—
Transportation and material moving occupations.....	60	58	97	59	57	97	—	—	—
Full time.....	74	73	98	71	70	99	92	90	97
Part time.....	16	15	94	15	14	94	23	22	95
Union.....	86	84	98	84	82	98	88	87	98
Nonunion.....	56	55	98	54	53	98	78	75	97
<b>Average wage within the following categories:<sup>3</sup></b>									
Lowest 25 percent.....	28	27	97	25	24	97	67	65	97
Lowest 10 percent.....	17	17	96	15	14	96	58	57	97
Second 25 percent.....	60	59	98	57	55	98	88	86	97
Third 25 percent.....	73	72	98	69	68	99	88	86	97
Highest 25 percent.....	86	86	99	85	84	99	89	87	98
Highest 10 percent.....	89	89	99	90	90	100	86	83	97

See footnotes at end of table.

**Table 5. Life insurance benefits: Access, participation, and take-up rates, March 2022 — Continued**  
[All workers = 100 percent]

Characteristics	Civilian <sup>1</sup>			Private industry			State and local government		
	Access	Participation	Take-up rate <sup>2</sup>	Access	Participation	Take-up rate <sup>2</sup>	Access	Participation	Take-up rate <sup>2</sup>
<b>Establishment characteristics</b>									
Goods-producing industries.....	69	69	99	69	69	99	—	—	—
Service-providing industries.....	59	57	98	54	53	98	83	81	97
Education and health services.....	70	69	98	64	63	98	83	80	97
Educational services.....	79	77	98	69	69	100	82	80	97
Elementary and secondary schools.....	79	78	98	—	—	—	80	79	98
Junior colleges, colleges, universities, and professional schools.....	86	84	97	86	86	100	86	83	96
Health care and social assistance....	65	64	98	63	62	98	88	84	96
Hospitals.....	89	88	99	—	—	—	88	84	95
Public administration.....	86	84	98	—	—	—	86	84	98
1 to 99 workers.....	43	43	99	41	41	99	76	75	98
1 to 49 workers.....	38	38	99	37	36	99	72	71	99
50 to 99 workers.....	62	60	98	59	58	98	80	78	98
100 workers or more.....	78	76	98	76	75	98	85	82	97
100 to 499 workers.....	72	71	98	71	70	98	80	78	97
500 workers or more.....	84	82	98	82	81	98	87	84	97
<b>Geographic areas</b>									
Northeast.....	58	57	99	54	54	99	81	79	97
New England.....	60	58	98	57	56	99	83	74	90
Middle Atlantic.....	57	56	99	53	53	99	81	81	99
South.....	60	59	98	56	55	98	85	83	97
South Atlantic.....	61	59	98	57	56	98	86	83	96
East South Central.....	61	60	98	56	55	98	84	82	98
West South Central.....	59	58	98	54	53	98	84	82	98
Midwest.....	63	61	98	60	59	98	82	79	96
East North Central.....	63	62	98	61	60	98	82	78	95
West North Central.....	62	61	97	59	57	97	82	81	98
West.....	60	59	99	57	56	99	80	80	100
Mountain.....	63	63	99	60	60	99	83	83	100
Pacific.....	58	57	99	55	54	99	79	79	99

<sup>1</sup> Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm) for further explanation.

<sup>2</sup> The take-up rate is calculated from the unrounded percentage of workers with access to a plan and who participate in the plan.

<sup>3</sup> Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at [www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm](http://www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm).

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

**Table 6. Selected paid leave benefits: Access, March 2022**  
[All workers = 100 percent]

Characteristics	Civilian <sup>1</sup>			Private industry			State and local government		
	Paid sick leave	Paid vacation	Paid holidays	Paid sick leave	Paid vacation	Paid holidays	Paid sick leave	Paid vacation	Paid holidays
All workers.....	79	77	79	77	79	81	92	61	68
<b>Worker characteristics</b>									
Management, professional, and related occupations.....	93	80	84	93	91	92	94	46	56
Management, business, and financial occupations.....	96	97	96	96	98	98	—	—	—
Professional and related occupations.....	92	73	78	91	88	90	94	40	51
Teachers.....	90	23	38	—	—	—	93	14	30
Primary, secondary, and special education school teachers.....	99	21	34	—	—	—	99	12	25
Registered nurses.....	94	90	93	—	—	—	—	—	—
Service occupations.....	65	60	60	62	57	57	87	76	79
Protective service occupations.....	83	80	84	72	67	77	92	90	90
Sales and office occupations.....	79	80	84	78	79	83	92	86	88
Sales and related occupations.....	70	68	75	70	68	75	—	—	—
Office and administrative support occupations.....	85	88	89	84	88	89	93	87	89
Natural resources, construction, and maintenance occupations.....	73	85	87	72	85	86	96	96	95
Construction, extraction, farming, fishing, and forestry occupations.....	67	77	80	65	75	78	—	—	—
Installation, maintenance, and repair occupations.....	80	94	94	79	94	94	—	—	—
Production, transportation, and material moving occupations.....	74	85	88	73	86	88	90	62	73
Production occupations.....	71	91	93	71	90	93	—	—	—
Transportation and material moving occupations.....	76	81	83	75	83	84	—	—	—
Full time.....	88	88	89	86	92	91	99	67	73
Part time.....	51	40	49	51	42	50	48	23	33
Union.....	92	75	80	87	90	91	98	58	69
Nonunion.....	77	77	79	76	78	80	87	63	67
<b>Average wage within the following categories:<sup>2</sup></b>									
Lowest 25 percent.....	57	56	60	55	55	59	81	60	66
Lowest 10 percent.....	40	44	47	38	44	46	71	48	55
Second 25 percent.....	83	84	86	81	83	85	96	86	88
Third 25 percent.....	88	91	91	86	92	92	97	60	69
Highest 25 percent.....	94	82	85	94	93	94	96	41	51
Highest 10 percent.....	96	84	86	96	95	95	95	37	48

See footnotes at end of table.

**Table 6. Selected paid leave benefits: Access, March 2022 — Continued**  
[All workers = 100 percent]

Characteristics	Civilian <sup>1</sup>			Private industry			State and local government		
	Paid sick leave	Paid vacation	Paid holidays	Paid sick leave	Paid vacation	Paid holidays	Paid sick leave	Paid vacation	Paid holidays
<b>Establishment characteristics</b>									
Goods-producing industries.....	75	90	91	75	90	91	—	—	—
Service-providing industries.....	80	75	77	78	77	79	92	60	67
Education and health services.....	88	70	75	85	84	86	93	44	54
Educational services.....	90	41	52	80	59	66	93	36	48
Elementary and secondary schools.....	94	28	39	—	—	—	94	25	37
Junior colleges, colleges, universities, and professional schools.....	90	70	81	86	73	82	92	68	81
Health care and social assistance.....	87	88	89	86	87	89	94	93	92
Hospitals.....	94	93	94	—	—	—	94	93	91
Public administration.....	93	91	92	—	—	—	93	91	92
1 to 99 workers.....	72	71	73	71	72	74	90	55	61
1 to 49 workers.....	70	70	72	69	70	72	87	63	68
50 to 99 workers.....	79	75	76	77	79	80	92	47	55
100 workers or more.....	87	83	86	86	89	90	93	62	69
100 to 499 workers.....	84	83	85	83	87	88	91	61	68
500 workers or more.....	91	83	86	90	91	93	94	63	70
<b>Geographic areas</b>									
Northeast.....	83	74	77	82	76	79	91	56	64
New England.....	85	72	75	84	74	77	92	55	60
Middle Atlantic.....	82	74	78	81	77	80	91	57	65
South.....	74	78	80	71	80	82	93	62	68
South Atlantic.....	76	79	82	73	82	83	91	65	76
East South Central.....	71	80	84	67	83	87	92	64	71
West South Central.....	72	74	74	68	77	78	96	56	56
Midwest.....	74	77	79	72	80	81	90	56	66
East North Central.....	74	77	81	72	80	82	88	55	68
West North Central.....	74	76	76	72	80	78	92	57	61
West.....	90	78	80	89	80	82	94	67	71
Mountain.....	81	79	80	79	81	82	90	60	66
Pacific.....	94	78	80	94	80	81	96	70	74

<sup>1</sup> Includes workers in private industry and state and local government. See the Handbook of Methods: National Compensation Measures at [www.bls.gov/opub/hom/ncs/home.htm](http://www.bls.gov/opub/hom/ncs/home.htm) for further explanation.

<sup>2</sup> Surveyed occupations are classified into wage categories based on the average wage for the occupation, which may include workers with earnings both above and below the threshold. The categories were formed using percentile estimates generated using data from the National Compensation Survey publication, Employer Costs for Employee Compensation.

NOTE: Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at [www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm](http://www.bls.gov/ncs/ebs/national-compensation-survey-glossary-of-employee-benefit-terms.htm).

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey.

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