

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 ATTORNEY GENERAL'S SECOND REQUEST FOR
INFORMATION TO TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE
CORPORATION DATED AUGUST 1, 2023**

Filed: August 11, 2023

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION


In the Matter of:

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

VERIFICATION OF JEFFREY R. WILLIAMS

COMMONWEALTH OF KENTUCKY)	
)	
COUNTY OF TAYLOR)	

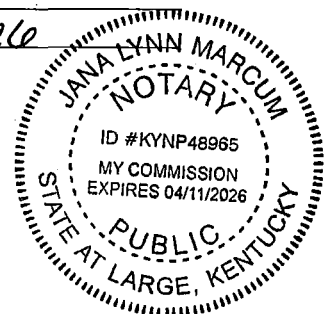
Jeffrey R. Williams, Chief Executive Officer of Taylor County Rural Electric Cooperative Corporation, being duly sworn, states that he has supervised the preparation of certain responses to the Attorney General’s Second Request for Information in the above referenced case on behalf of Taylor County Rural 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 7 day of August, 2023, by Jeffrey R. Williams.


Commission expiration: 04/11/2026



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

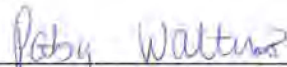
In the Matter of:

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

VERIFICATION OF PATSY WALTERS

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 the Attorney General’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 7th day of August, 2023, by Patsy Walters.



Commission expiration: 5-20-27
#623612

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

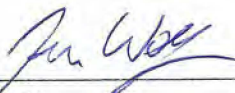
In the Matter of:

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

VERIFICATION OF JOHN WOLFRAM

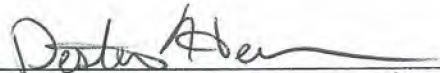
COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

John Wolfram, Principal, Catalyst Consulting LLC, being duly sworn, states that he has supervised the preparation of certain responses to the Attorney General’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 8th day of August, 2023, by John Wolfram.



Commission expiration: 10/25/2026

DESTINY ANN HENSON
Notary Public - State at Large
Kentucky
My Commission Expires Oct. 25, 2026
Notary ID KYNP61142

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 1

RESPONSIBLE PARTY: Jeff Williams

Request 1. Refer to Taylor County RECC's response to the Attorney General's First Request for Information ("Attorney General's First Request"), Item 1(a). The Attorney General originally asked Taylor County RECC to provide a detailed account of all economic issues that the Company's customers are combating at the present time. Taylor County RECC stated that the rise of cost-of-living, tightening financial conditions, and the lingering Covid-19 pandemic all weigh heavily on its customers. Further expound upon these issues and how they are affecting the Company's customers.

Response 1. A full analysis of all economic issues that the members face currently is beyond the scope of the electric cooperative. Taylor County RECC has direct information about some of these issues from daily interactions with its members for addressing payment delinquencies, requests for payment plans or other assistance, requests for new services, number of disconnects for nonpayment, and other interactions with members regarding the provision of electric service. The cooperative staff also understand these issues as residents in the community. Beyond that, Taylor County RECC has not performed a detailed analysis of all economic issues that the Company's customers are combating at the present time.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 2

RESPONSIBLE PARTY: Patsy Walters

Request 2. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 1(b). The Attorney General originally asked Taylor County RECC to provide the actual number of customers for the years 2013 – 2023, but no customer count was provided for 2023. As originally requested, provide the Company's most updated actual number of customers for 2023.

Response 2. Taylor County RECC is assuming the AG is referring to Attorney General's First Request, Item 2(b) since there was not an Item 1(b). Please see attached schedule. The attachment is an Excel spreadsheet and is being uploaded separately.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 3

RESPONSIBLE PARTY: Patsy Walters

Request 3. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 1(d). The Attorney General originally asked Taylor County RECC to provide the total annual energy sales for the years 2013 – 2023, but no information was provided for 2023. As originally requested, provide the Company's most updated total annual energy sales for the year 2023.

Response 3. Taylor County RECC is assuming the AG is referring to Attorney General's First Request, Item 2(d) since there was not an Item 1(d). Please see the Excel spreadsheet attached to Response 2 above.

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SEPARATELY

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 4

RESPONSIBLE PARTY: Jeff Williams

Request 4. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 1(f)(iv). The Attorney General originally asked for Taylor County RECC to explain in detail whether it had ever discussed merger with South Kentucky RECC or another similarly situated rural cooperative in order to streamline operations and obtain economies of scale, and if not, explain in detail why not. Taylor County RECC stated that it had not discussed merger with South Kentucky RECC or a similarly situated rural electric cooperative, but did not provide any explanation as to why no discussions had taken place. As originally requested, provide a detailed explanation as to why Taylor County RECC has not discussed merger with South Kentucky RECC or a similarly situated rural electric cooperative in order to streamline operations and obtain economies of scale.

Response 4. Taylor County RECC has not discussed merger with South Kentucky RECC or a similarly situated rural electric cooperative because conditions do not warrant such discussions Taylor County RECC does not believe that a merger with another distribution

cooperative is worth exploring at this juncture mainly due to system integration challenges and the absence of economic and operational efficiencies. Instead, Taylor County RECC believes the best course is to continue with the type of robust cost containment philosophy which has resulted in the postponement of a rate increase for over a decade. Taylor County RECC has been and continues to be active in the Kentucky Electric Cooperative network, leveraging opportunities for mutual services and benefits as they may become available. South Kentucky RECC expressed similar sentiments in its recent rate case.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 5

RESPONSIBLE PARTY: Jeff Williams

Request 5. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 3(b).

- a. Explain in detail why Taylor County RECC does not have a written formal review policy for its salaried employees in place.
- b. Taylor County RECC asserts that the Company does not have a written formal performance review process in place for salaried employees, but a verbal performance review is discussed. Explain in detail how the verbal performance review is conducted.
- c. Explain in detail why Taylor County RECC does not directly connect any annual raise for its salaried employees to a performance review.

Response 5a-c. Please refer to Taylor County RECC's response to Request 8 below, which applies to both salary and hourly employees that are non-union.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 6

RESPONSIBLE PARTY: Patsy Walters

Request 6. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 3(d). Explain in full detail all awards that have been provided to Taylor County RECC's salaried employees for the years 2013 – 2023. Ensure to discuss the type of award, the monetary amount of each award, the reason the award was given, identify who makes the decision as to who receives the award and the amount of the award, and how many salaried employees are provided an award per year.

Response 6. From 2013-2021, Taylor County RECC recognized its employees with a service award in the form of a Service Pen. An employee with 15 years of service or more, received a service pen along with an item of their choice from an awards catalog. From 2022 to present, Taylor County RECC recognizes its employees with a service award in the form of a Monetary amount. Both Pens and Monetary amounts are decided by the Manager/CEO. The number of awards and who receives them are determined by Years of Service. Please see attached schedule. The attachment is an Excel spreadsheet and is being uploaded separately.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
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TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 7

RESPONSIBLE PARTY: Patsy Walters

Request 7. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 3(e). Explain in full detail all vehicle allowances that have been provided to Taylor County RECC's salaried employees for the years 2013 – 2023. Ensure to discuss which salaried position(s) is entitled to a vehicle allowance, why a vehicle allowance is given, the monetary amount of the vehicle allowance, and the decision maker regarding who receives a vehicle allowance.

Response 7. In 2013-2014, the Manager and Office Manager were the only two salaried employees that received a vehicle allowance, in the form of an actual vehicle. The Office Manager retired in 2014. From 2015-to present, the Manager/CEO is the only salaried employee that has received a vehicle allowance, which was also in the form of a vehicle. The current CEO also receives a vehicle instead of a vehicle allowance. The vehicle is provided to assist the CEO in fulfilling his duties as CEO. In addition, the allowance or a vehicle is provided to attract and retain qualified individuals employed in this position. The monetary amount of an allowance or the type of vehicle purchased for the CEO is a negotiated amount between the CEO and the Board as part of the overall compensation package. The Board is the decision maker

AG's Request 7

Page 1 of 1

regarding who receives a vehicle allowance or a vehicle. The cooperative follows all IRS reporting and withholding guidelines.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 8

RESPONSIBLE PARTY: Jeff Williams

Request 8. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 4(b).

- a. Explain in detail why Taylor County RECC does not have a written formal review policy for its non-salaried employees in place.
- b. Explain in detail whether any performance review is conducted for the non-salaried employees, such as the verbal performance review mentioned for the salaried employees. If so, explain the performance review process. If not, explain why not.
- c. Explain in detail why Taylor County RECC does not directly connect any annual raise for a non-salaried employee to a performance review.

Response 8a. Taylor County RECC's response to the Attorney General's First Request for Information ("AG First DR") Item 4b, was only referring to salaried employees, not non-salaried. Please see the response Request 8b below for all non-union employees information on reviews.

Response 8b. To clarify Taylor County RECC's response to AG First DR Item 4b, Taylor County RECC conducts verbal performance reviews of each non-union employee but there is no formal written process or review that is documented. Please note that Taylor County RECC is in the process of strategic planning in the Fall of 2023 and plans to rewrite all policies and procedures within the next two years. Also, Taylor County RECC has in its organizational chart a Manager of Human Resources who would help to implement a performance review process. This is contingent on setting a strategic plan to measure goals. Once a strategic plan is in place and new policies and procedures are finalized, the next step is to implement a written performance review process.

Response 8c. Please refer to Response 8b. above.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 9

RESPONSIBLE PARTY: Patsy Walters

Request 9. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 4(d). Explain in full detail all awards that have been provided to Taylor County RECC's non-salaried employees for the years 2013 – 2023. Ensure to discuss the type of award, the monetary amount of each award, the reason the award was given, identify who makes the decision as to who receives the award and the amount of the award, and how many salaried employees are provided an award per year.

Response 9. From 2013-2021, Taylor County RECC recognized its employees with a service award in the form of a Service Pen. An employee with 15 years of service or more, received a service pen along with an item of their choice from an awards catalog. From 2022 to present, Taylor County RECC recognizes its employees with a service award in the form of a Monetary amount. Both Pens and Monetary amounts are decided by the Manager/CEO. The number of awards and who receives them are determined by Years of Service. Please see attached schedule. The attachment is an Excel spreadsheet and is being uploaded separately.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 10

RESPONSIBLE PARTY: Patsy Walters

Request 10. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 4(e). Explain in full detail all vehicle allowances that have been provided to Taylor County RECC's non-salaried employees for the years 2013 – 2023. Ensure to discuss which salaried position(s) is entitled to a vehicle allowance, why a vehicle allowance is given, the monetary amount of the vehicle allowance, and the decision maker regarding who receives a vehicle allowance.

Response 10. Taylor County RECC does not provide a vehicle allowance to any non-salaried position.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 11

RESPONSIBLE PARTY: Jeff Williams

Request 11. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 3(g).

- a. Identify when Taylor County RECC will make the determination as to the 2024 annual raise, if any.
- b. Consider the 2024 annual raise request as an ongoing request during the pendency of this case.

Response 11a. Taylor County RECC will make the determination as to the 2024 annual raise sometime in November or December 2023.

Response 11b. Taylor County RECC will consider this request as an ongoing request.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 12

RESPONSIBLE PARTY: a-c Patsy Walters

d-e Jeff Williams

Request 12 Refer to Taylor County RECC's response to the Attorney General's First Request, Item 5. The answer is nonresponsive. As originally requested, provide the following information.

- a. Provide a detailed explanation of all salary and benefits provided to the members of the Board of Directors during the years 2013 – 2023. Ensure to provide the salary amounts, and specific details regarding all benefit packages including but not limited to health, dental, vision, accidental death and disability, life insurance, bonuses, awards, vehicle allowances, and the like.
- b. Provide the total amount of the Board of Directors' fees for the test year.
- c. Provide a breakdown of the total amount of the Board of Directors' fees for the test year.
- d. Discuss if there will be any changes to the Board of Directors' salaries and/or benefit packages for 2024.

- e. When setting the Board of Directors' fees and benefits did Taylor County RECC review other Kentucky rural electric cooperative Board of Directors' fees and benefits? If so, explain in detail the findings. If not, explain in detail why not.

Response 12a. Please see attached Board Policies and Amendments from January 4, 2001 to present listing salary amounts and all benefit packages.

Response 12b. Please see attached schedule listing Board of Directors' Meeting Fees for 2021. The attachment is an Excel spreadsheet and is being uploaded separately.

Response 12c. Please see attached schedule listing a breakdown of Board of Directors' Meeting Fees for 2021. The Excel attachment for Response 12b also contains the information for this response.

Response 12d. Please refer to Taylor County RECCs response to AG's First Request Item 5d.

Response 12e. Please refer to Taylor County RECC's response to AG's First Request Item 5e and also Commission Staff's Second Request Item 17b. Taylor County RECC's fees and benefits are very comparable to other cooperatives in the state that it talked with. Many of the cooperatives in the state have a monthly retainer and a per diem structure and have eliminated the health insurance benefits for Directors. Taylor County RECC has taken this same path. Taylor County RECC informally discussed these issues with other cooperatives.

#403

10/29/20

Wrd:director fee reimbursement 1-04-01

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
GUIDELINES FOR DIRECTOR FEES AND EXPENSES
JANUARY 4, 2001

Director fees are currently \$300.00 per meeting.

Directors are reimbursed mileage for the personal use of vehicles for attending meetings and conferences on Cooperative business. The mileage rate for reimbursement is the current rate allowed by the Internal Revenue service.

1. Directors are paid the current fee for attending each of the twelve (12) regular board meetings.
2. The Cooperative will provide Group Medical Coverage for Directors under the Group coverage provided employees of the Cooperative. This coverage is subject to the same terms and conditions as that provided to employees. This coverage is optional and individual Directors may elect not to receive the coverage. If a Director elects not to receive this benefit no additional replacement benefit is provided. This benefit is considered taxable income to directors under IRS regulations.
3. Directors are paid the current fee and mileage for attending the annual meeting.
4. A Director may receive the current fee if he is absent from a regular board meeting or annual meeting. A Director may only be paid the fee for absence twice in a calendar year.
5. Special meetings of the Board. Directors are paid the current fee and mileage for attending special meetings of the Board.
6. Committee's of the Board of Directors. Directors are paid the current fee and expenses for attending committee meetings IE. Voucher Committee.
7. National, State, and other meetings, conferences and seminars. Directors shall receive the current board fee for each day they are attending meetings on Cooperative business, the fee being payable for days the meeting is in session only. For meetings attended out of the state of Kentucky the fee shall be paid to include one day travel time. These fees are to be paid for a maximum of two meetings per calendar year. For meetings attended over the maximum of two, the Director shall receive a maximum of two days fees and no travel time. A Director may waive the maximum payment for attending a meeting in order to receive the maximum for a meeting attended later in the year.
8. Signing checks. At times during the year when the Manager or Office Manager are not available to sign Cooperative checks it is necessary for the President or Treasurer to sign checks. The President or Treasurer may receive the current director fee and mileage for signing checks.
9. Meetings with Manager. If it is necessary for the President of the Board to meet with the Manager on Agenda items for a Board meeting the President may receive the current fee and mileage reimbursement.
10. Other director fee payments. If a Director feels he is due a current fee for conducting cooperative business not covered in Items 1 through 9 then this fee will be presented to the full board at the next regular board meeting for approval.
11. Expenses. Directors shall be reimbursed actual expenses for attendance at meetings, conference and seminars on Cooperative business. Directors may receive reimbursement for spouse expense of room and meals while attending meeting, conferences and seminars. Air travel is reimbursed for Directors only.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE POLICY MANUAL

DEFERRED COMPENSATION FOR DIRECTORS

I. OBJECTIVE

To provide deferred compensation for directors in order to enable the Cooperative to secure and retain the best people available for the on-going success and growth of Taylor County Rural Electric Cooperative ("Cooperative").

II. POLICY

- A. Members of the Board of Directors of the Cooperative ("Directors") who retire from the Board on or after April 1, 2000, and who have completed at least 12 years of service as a Director, will be paid, in a lump sum in cash, an amount equal to the Director's years of service on the Board times three times the current or the then existing Board fee (whichever is higher) for attendance at a meeting, subject to the additional terms of this policy. For example, if a retiring Director has 20 years of service on the Board and the current fee for attendance at Board meetings is \$200, the Director will receive a cash payment equal to 20 x 3 x \$200, or \$12,000.
- B. Benefits under A. above will be paid within 90 days of the Director's retirement from the Board to the Director, or if the Director is deceased at the time payment is to be made, to the Director's estate.
- C. For the purposes of A above, retirement means the cessation of active service as a member of the Board of Directors for any reason, provided that retirement shall not include (i) a Director's resignation following inappropriate actions of the Director that harm the interests of the Cooperative including but not limited to disparaging its reputation or seriously embarrassing the Cooperative, or (ii) removal of the Director for cause.
- D. This policy may be amended or terminated by the Cooperative at any time in its sole and absolute discretion by action of the Cooperative's Board, provided that no amendment or termination will apply to Directors serving on the Board on the date the amendment or termination is adopted or to retired Directors who have earned a benefit and not yet received payment hereunder.
- E. No Director may assign or alienate the benefits owed him hereunder in any way and any attempted assignment, alienation or pledge shall be null and void. The Cooperative's obligations to Directors hereunder shall be merely an unsecured promise to pay benefits out of its general assets. This policy provides benefits to

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE
POLICY MANUAL**

Directors with respect to their service as independent contractors and is not governed by ERISA.

III. RESPONSIBILITY

This policy shall be administered and interpreted by the Assistant Manager with review by the General Manager and Board of Directors.

Date Policy Adopted by Board:

4/6/2000

President

HZ6.B1012
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4/1/2014 10:11 AM

I, Amendment: Amended to exclude new Directors elected after August 4, 2005.

APPROVED BY BOARD OF DIRECTORS August 4, 2005

Board Policy Amended March 2, 2023:
Board voted to discontinue Severance/Deferred Compensation Package.
Years of service are to be paid thru 12/31/2022 to close the issue on Severance/Deferred Compensation Package.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE POLICY MANUAL

HEALTH BENEFITS FOR RETIRED DIRECTORS

I. OBJECTIVE

To provide health benefits for retiring directors in order to enable the Cooperative to secure and retain the best people available for the on-going success and growth of Taylor County Rural Electric Cooperative ("Cooperative").

II. POLICY

- A. Members of the Board of Directors of the Cooperative ("Directors") who retire from the Board on or after April 1, 2000, and who have completed at least 12 years of service, will be eligible for continuation of family health coverage under the group health coverage provided by the Cooperative ("Group Health Benefits") at the same cost as charged to retired employees of the Cooperative for such coverage, subject to the additional terms of this policy.
- B. Group Health Benefits provided under A. above will cease upon the earliest of the following: (i) the date the Director becomes eligible for Medicare benefits (provided that if a Medicare supplement policy is made available by the Cooperative to employees, such policy shall be made available to Directors on the same basis), (ii) the date the Director becomes eligible for fully subsidized group health benefits under an employer's plan, (iii) the date the Director dies or (iv) the date the Cooperative ceases to provide Group Health Benefits to any Director or employee of the Cooperative.
- C. The Cooperative may, at any time and in its complete discretion, substitute a monthly cash payment for the Group Health Benefits that would otherwise be provided to Directors under A. above. Such cash payment shall be equal to the cost at the time the payment is made of Group Health Benefits provided to Cooperative employees, less the premium that the Director would be required to pay under A. above for the coverage. The Cooperative may elect to substitute the cash payment in the event the insurance carrier declines to cover Directors, in the event the Cooperative adopts a self-insured health plan, or for any other reason or for no reason.
- D. For the purposes of A. above, retirement means the cessation of active service as a member of the Board of Directors for any reason, provided that retirement shall not include (i) a Director's resignation following inappropriate actions of the Director that harm the interests of the Cooperative including but not limited to disparaging its reputation or seriously embarrassing the Cooperative, or (ii) removal of the Director for cause.

**TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE
POLICY MANUAL**

- E. This policy may be amended or terminated by the Cooperative at any time in its sole and absolute discretion by action of the Cooperative's Board, provided that no amendment or termination will apply to Directors serving on the Board on the date the amendment or termination is adopted or to retired Directors who are then entitled to benefits under this policy.

III. RESPONSIBILITY

This policy shall be administered and interpreted by the Assistant Manager with review by the General Manager and Board of Directors.

Date Policy Adopted by Board:

4/6/2000

President

HZ6.B1012
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9/14/2005 1:23 PM

I. Amendment: Directors elected to the BOARD
After August 4, 2005 will be
eligible for Single Coverage
Health Insurance only.
~~Health Insurance coverage~~
terminated upon leaving the Board
of Directors.

APPROVED BY THE BOARD OF DIRECTORS August 4, 2005

#403

10/29/20

Wrd:director fee reimbursement 1-04-01

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
GUIDELINES FOR DIRECTOR FEES AND EXPENSES
JANUARY 4, 2001

Director fees are currently ~~\$500.00~~ per meeting. \$325.00

Directors are reimbursed mileage for the personal use of vehicles for attending meetings and conferences on Cooperative business. The mileage rate for reimbursement is the current rate allowed by the Internal Revenue service.

1. Directors are paid the current fee for attending each of the twelve (12) regular board meetings.
2. ~~The Cooperative will provide Group Medical Coverage for Directors under the Group coverage provided employees of the Cooperative. This coverage is subject to the same terms and conditions as that provided to employees. This coverage is optional and individual Directors may elect not to receive the coverage. If a Director elects not to receive this benefit no additional replacement benefit is provided. This benefit is considered taxable income to directors under IRS regulations.~~
3. Directors are paid the current fee and mileage for attending the annual meeting.
4. A Director may receive the current fee if he is absent from a regular board meeting or annual meeting. A Director may only be paid the fee for absence twice in a calendar year.
5. Special meetings of the Board. Directors are paid the current fee and mileage for attending special meetings of the Board.
6. Committee's of the Board of Directors. Directors are paid the current fee and expenses for attending committee meetings IE. Voucher Committee.
7. National, State, and other meetings, conferences and seminars. Directors shall receive the current board fee for each day they are attending meetings on Cooperative business, the fee being payable for days the meeting is in session only. For meetings attended out of the state of Kentucky the fee shall be paid to include one day travel time. These fees are to be paid for a maximum of two meetings per calendar year. For meetings attended over the maximum of two, the Director shall receive a maximum of two days fees and no travel time. A Director may waive the maximum payment for attending a meeting in order to receive the maximum for a meeting attended later in the year.
8. Signing checks. At times during the year when the Manager or Office Manager are not available to sign Cooperative checks it is necessary for the President or Treasurer to sign checks. The President or Treasurer may receive the current director fee and mileage for signing checks.
9. Meetings with Manager. If it is necessary for the President of the Board to meet with the Manager on Agenda items for a Board meeting the President may receive the current fee and mileage reimbursement.
10. Other director fee payments. If a Director feels he is due a current fee for conducting cooperative business not covered in Items 1 through 9 then this fee will be presented to the full board at the next regular board meeting for approval.
11. Expenses. Directors shall be reimbursed actual expenses for attendance at meetings, conference and seminars on Cooperative business. Directors may receive reimbursement for spouse expense of room and meals while attending meeting, conferences and seminars. Air travel is reimbursed for Directors only.

New Line Item - 12. Directors will be paid a monthly retainer fee of \$1,000.00

Board Policy Amended November 8, 2022.

Effective January 1, 2023

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 13

RESPONSIBLE PARTY: Jeff Williams

Request 13. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 6. The Attorney General originally requested Taylor County RECC to provide a copy of all formal studies conducted that compare Taylor County RECC's wage and benefit information to the local wage and benefit information for the geographic area in which Taylor County RECC operates. The Company responded by referring to Taylor County RECC's response to the Commission Staff's First Request for Information ("Staff's First Request"), Item 19(a). The Company further stated that otherwise, the Company has not performed studies of the local Campbellsville market. Taylor County RECC further states that it utilizes NRECA's salary survey as a guide. Explain in detail whether the NRECA salary survey only compares wage and benefit information to other rural cooperatives, instead of to other types of businesses that are located in Kentucky, and specifically in Taylor County RECC's service territory.

Response 13. The NRECA salary survey compares to other cooperatives in the state, the region and in the nation. This includes a vast network of over 800 electric cooperatives nationwide. The NRECA salary survey also reviews cooperatives of similar size. Many cooperatives utilize

this salary survey information. The NRECA salary survey does not look at other types of businesses.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 14

RESPONSIBLE PARTY: Jeff Williams

Request 14. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 7. Explain whether the same wage/salary raise is ever provided to the salaried and non-salaried employees and/or union/non-union employees. If so, explain in detail why this would occur, and if so, whether the wage/salary raise is negotiated with the union employees and then provided to the non-union employees, or the non-salaried employees and provided to the salaried employees.

Response 14. Currently, the raise is not the same for union and non-union. As discussed in Taylor County RECC's response to AG's First Request Item 7, salaried and non-salaried non-union employees' wage increases are based upon performance and market range of the position. Current senior management cannot speak for prior senior management on decisions made previously.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 15

RESPONSIBLE PARTY: Patsy Walters

Request 15. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 8.

- a. Identify where the FEMA funds, associated with the December 2021 and January 2022 tornadoes, received to date of \$597,038.81, is included in the pending application.
- b. Explain if any further funds have been received for the December 2021 and January 2022 tornadoes, and if so provide the amounts regarding the same.
- c. Provide an update as to whether any FEMA funds have been received for the windstorm damage with the estimated cost of \$1.1 million dollars. If so, provide the amounts regarding the same.

Response 15a. Taylor County RECC did not receive any FEMA funds associated with the December 2021 and January 2022 tornados until Year 2022. Please see below proforma adjustment for December 2021 tornado:

Reference
Schedule: 1.07

TAYLOR COUNTY RECC
For the 12 Months Ended December 31, 2021

Storm Expense - FEMA (Project 57)

#	Item	Account	Excluded Test Year Expense	
1	Storm Work-DecTornado	59301	\$ (60,700)	Expenses recorded in December 2021; remaining expenses recorded in 2022
2	Admin Costs-Dec Tornado	93030	\$ (5,496)	Expenses recorded in December 2021; remaining expenses recorded in 2022
3				
4	Total		<u>\$ (66,196)</u>	
5				
6				
7	Pro Forma Adjustment		\$ (66,196)	

This adjustment adds back to expense. This expense was recovered in 2022 thru FEMA.

Response 15b. Taylor County RECC has not received any additional funds to date for the December 2021 and/or January 2022 tornados.

Response 15c. Taylor County RECC has not received any FEMA funds for the March 2023 windstorm damage to date.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 16

RESPONSIBLE PARTY: Jeff Williams

Request 16. Refer to Taylor County RECC's response to the Attorney General's Request for Information, Item 19(f). Explain in detail why Taylor County RECC does not coordinate its right of way program with the Kentucky Transportation Cabinet/ Kentucky Department of Highways' right of way program, in order to potentially mitigate expense for the Company's customers.

Response 16. Taylor County RECC must maintain its circuits based upon its own prioritization. Certain specifications must be met underneath and around Taylor County RECC's power lines. As a rural electric cooperative, Taylor County RECC's lines cross farms, back yards and other rural terrain like hills, slopes, creeks, and rivers. Considering the current condition of Taylor County RECC's vegetation management, its critical to schedule circuits that affect our customers without consideration to what state organization might be cutting alongside a state road.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 17

RESPONSIBLE PARTIES: Patsy Walters

Request 17. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 26. This answer is nonresponsive. As originally requested, provide a copy of the referenced 5-year contract, including all amendments, with the Teamsters union workforce, which comprises approximately 70% of the Company's employees.

Response 17. Please see attached Local Union No. 89 5-year contracts along with amendments for Taylor County RECC.

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 ProcedureSECTION 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

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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 LPP0 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.

<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>
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
 <u>Engineering Department</u>						
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
<u>Meter Department</u>	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
<u>Garage Department</u>	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
<u>Warehouse Department</u>	0.00	0.00	0.00	0.00	0.00	0.00
Warehouseman ¹	\$ 25.21	\$25.71	\$26.35	\$27.01	\$27.69	\$28.38

¹ 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

David O. Huffelt
President

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

Fred Zuber

James DeWeese

Ernie Sharp

[Signature]

David Barnes

Wes Hanks

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 DischargeSECTION 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 CheckoffSECTION 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 PaySECTION 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 ProcedureSECTION 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 ProgramSECTION 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
- After twenty-two (22) years of employment - Three (3) weeks plus one (1) day
- After twenty-three (23) years of employment - Three (3) weeks plus two (2) days
- After twenty-four (24) years of employment - Three (3) weeks plus three (3) days
- After twenty-five (25) years of employment - Three (3) weeks plus four (4) days
- After thirty (30) 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 LPP0 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.

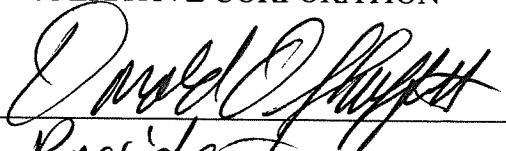
ARTICLE XXX

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.

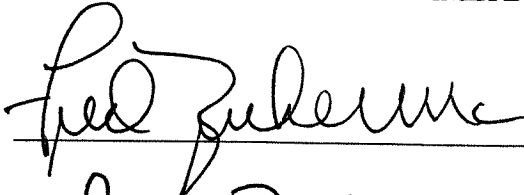
IN TESTIMONY WHEREOF, the Cooperative and the Union by their respective officers and representatives hereunto duly authorized, have signed this Agreement on the day, month and year first set forth above.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION



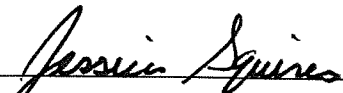
President

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









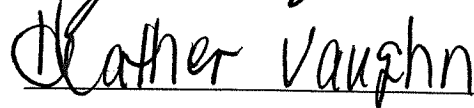


EXHIBIT I.

	Current Pay Rate	Proposed Pay Increase	Pay Rate after Increase	Contract - 2.5% wage increase for each year		
				12/1/2022	12/1/2023	12/1/2024
Serviceman	31.29	2.00	33.29	34.12	34.98	35.85
1st Class Lineman	30.67	2.00	32.67	33.49	34.32	35.18
2nd Class Lineman	28.82	2.00	30.82	31.59	32.38	33.19

Bookkeeping/PAYROLL,

For the Attached Addendum, the hourly rates above, take effect Sunday March 6, 2022.

Thanks

Darryl L. Thompson

3/4/2022

COPY

ADDENDUM

This Addendum is entered into by and between Taylor County Rural Electric Cooperative Corporation (the "Cooperative") and Local Union No. 89 General Drivers, Warehousemen and Helpers Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America (the "Union") for the purpose of making certain limited modifications to the Construction and Maintenance Collective Bargaining Agreement (the "Agreement"), effective from December 1, 2020 – November 30, 2025.

In accordance with the Chart attached hereto as Exhibit 1. Article XXVI, Section 3 is to reflect negotiated changes to the wage rates for the classifications of Serviceman, First Class Lineman, and Second Class Lineman only. Such changes to the wage rates will be effected on the next regular payroll following the full execution of this Addendum. Such changes were proposed by the Cooperative at a meeting with the Union on February 23, 2022 and ratified by the Construction and Maintenance Bargaining Unit on March 1, 2022.

Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on March ____, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

BY: _____

Date: _____

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

BY: _____

Date: _____

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In accordance with the Chart attached hereto as Exhibit 1, Article XXVI, Section 3 is amended to reflect agreed-upon changes to the wage rates for the classifications listed. Such changes to the wage rates will be effective at the start of the next payroll period following the full execution of this Addendum and will replace the previously agreed upon 2 ½ percent wage increase that was scheduled to take effect on December 1, 2022. Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Construction and Maintenance Bargaining Unit on September 27, 2022.

Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

BY: 

Date: 9-28-22

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

BY: 

Date: 9-28-22

EXHIBIT 1

SECTION 3. Classified Rates.

<u>Classification</u>	<u>Current Rate of Pay</u>	<u>Pay Rate After Increase</u>	<u>12/21/22</u>	<u>12/1/23</u>	<u>12/1/24</u>
Serviceman	\$33.29	\$40.38	N/A	\$41.39	\$42.42
First Class Lineman	\$32.67	\$38.11	N/A	\$39.06	\$40.04
Second Class Lineman	\$30.82	\$35.33	N/A	\$36.21	\$37.12
Third Class Lineman	\$25.48	\$31.48	N/A	\$32.27	\$33.08
Apprentice Lineman	\$24.11	\$27.83	N/A	\$28.53	\$29.24
Right-of Way Man	\$	\$	N/A		
Right-of Way Helper	\$	\$	N/A		
Groundman	\$	\$	N/A		
Laborer	\$24.11	\$25.32	N/A	\$25.95	\$26.60

Engineering Department

Instrument Man (Staking Engineer)	\$29.43	\$31.92	N/A	\$32.72	\$33.54
Engineering Aid	\$28.20	\$29.61	N/A	\$30.35	\$31.11
Staking Engineer Helper	\$				

Meter Department

Licensed Meter Man	\$30.67	\$32.50	N/A	\$33.31	\$34.14
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Garage Department

Mechanic	\$27.90	\$29.30	N/A	\$30.03	\$30.78
Mechanic Helper	\$	\$	N/A	\$	\$

Warehouse Department

Warehouseman ¹	\$	\$	N/A	\$	\$
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¹ 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 our rate.)

ADDENDUM

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Article XXII, Section 1(a) is amended to replace the existing language with the following language: “The Cooperative agrees to provide health insurance under Anthem Plan – Kentucky Rural Electric Cooperative Health Plan. During the period from October 1, 2022 until December 31, 2022, the Cooperative agrees to pay the full premium, including family or single coverage, whichever is applicable, for employees hired on or before November 30, 2005 and who are actively employed on November 30, 2020.”

Article XXII, Section 1(b) is amended to replace the existing language with the following language: “During the period from October 1, 2022 until December 31, 2022, the Cooperative agrees to pay the health insurance premium for employees hired on and after December 1, 2005 for employee-only coverage, and if the 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. Beginning January 1, 2023, the Cooperative will pay 95% of the full premium of each coverage level for all employees who are actively employed on that date, regardless of the date of hire. Beginning January 1, 2024, the Cooperative will pay 90% of the full premium of each coverage level for all employees who are actively employed on that date, regardless of the date of hire. Beginning January 1, 2025, the Cooperative will pay 88% of the

full premium of each coverage level for all employees who are actively employed on that date, regardless of the date of hire.”

Article XXII, Section 2 is amended to replace the existing language with the following language: “Under the same conditions as set forth above in Section 1, the Cooperative will make available to employees a basic dental and vision plan. Beginning October 2022, the Cooperative will pay 80% of the premium for the dental plan, regardless of the plan selected, for all employees who are actively employed on that date. 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.”

Article XXII, Section 3(c) is amended to replace the existing amounts contributed by the Cooperative to a Health Savings Account for each employee with the following amounts:

	<u>Employee Coverage Only</u>	<u>Family Coverage Only</u>
January 1, 2023	\$3,500	\$7,000
January 1, 2024	\$3,500	\$7,000
January 1, 2025	\$3,500	\$7,000

Article XXII, Section 4 is amended to replace the existing language with the following language effective January 2023: “Under the same conditions as set forth above in Section 1, the Cooperative will make available for each employee a life insurance policy in an amount equal to twice the amount that the employee earned in base wages or base salary during the preceding calendar year; employees who were not employed during the previous year will have available a life insurance policy based on the annualized base salary or base wages in effect on their hire date. 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 employee as a condition of providing such coverage.”

Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Construction and Maintenance Bargaining Unit on September 27, 2022.

Such changes shall take effect following ratification as noted in this Addendum.

Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

BY: [Signature]

Date: 9-28-22

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

BY: [Signature]

Date: 9-28-22

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Article XVII, Section 1 is amended to add a new subsection (c) with the following language: "At the end of each calendar year, an employee who has accumulated 200 or more hours of unused sick leave can elect to exchange up to five days of the accumulated sick leave for pay. The employee shall notify the Cooperative in writing of the number of days the employee elects to exchange for pay as directed by the Accounting department in November-December of each year."

Article XVII, Section 2(b) is amended to replace the existing language with the following language: "As of January 1 of each year of this Agreement, employees will be permitted to take any or all of their then accumulated sick leave for illness of the employee's spouse, children or minor step-children living in the employee's home. The Cooperative may request that an employee 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."

Article XX is amended to add Martin Luther King, Jr. to the list of paid holidays.

In accordance with the Chart attached hereto as Exhibit 1, Article XXI, Section 1 is amended to reflect agreed-upon changes to the number of vacation days awarded to employees.

Article XXI, Section 3 is amended to replace the existing second and third paragraphs with the following language: "Employees may take such vacation in increments of one (1) full day or

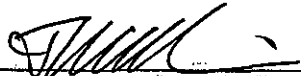
one-half (1/2) day. If an employee chooses the option of taking vacation in one (1) day or one-half (1/2) day increments, the employee must give at least two (2) days' notice before each increment and must receive permission from the employee's Department Head. If mutually convenient and agreeable between the Cooperative and the employee, the two (2) days' notice may be waived."

Article XXI, Section 4 is amended to increase the total number of earned but unused vacation days that an employee can carry over from one year to the next, as follows: at the end of each calendar year, an employee can carry over a maximum of the total amount of vacation days allotted to that employee during that calendar year, rather than a maximum of just (1) week.

Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Construction and Maintenance Bargaining Unit on September 27, 2022. Such changes shall take effect on the first day of the month following ratification, with the exception of vacation accrued, effective January 1, 2023.


Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

BY: 

Date: 9-28-22

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

BY: 

Date: 9-28-22

ARTICLE XXI

Exhibit I

Vacation

SECTION 1.

Vacation Amount prior to Addendum

After one (1) year of employment	1 week
After two (2) years of employment	2 weeks
After ten (10) years of employment	3 weeks
After twenty-one (21) years of employment	3 weeks + 1 addl. day
After twenty-two (22) years of employment	3 weeks + 2 addl. days
After twenty-three (23) years of employment	3 weeks + 3 addl. days
After twenty-four (24) years of employment	3 weeks + 4 addl. days
After twenty-five (25) years of employment	4 weeks
After thirty (30) years of employment	5 weeks

Vacation Amount under Addendum

Year 0 hired in 2 nd half of year	1 week
Year 0 hired in 1 st half of year	2 weeks
Year 1 through 4	2 weeks
Year 5 through 9	3 weeks
Years 10 through 19	3 weeks + 1 addl. day a year
Year 20	5 weeks

ADDENDUM

This Addendum is entered into by and between Taylor County Rural Electric Cooperative Corporation (the "Cooperative") and Local Union No. 89 General Drivers, Warehousemen and Helpers Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America (the "Union") for the purpose of making certain limited modifications to the Office Clerical Collective Bargaining Agreement (the "Agreement"), effective from December 1, 2020 – November 30, 2025.

In accordance with the Chart attached hereto as Exhibit 1, Article XXVI, Section 3 is amended to reflect agreed-upon changes to the wage rates for the classifications listed. Such changes to the wage rates will go into effect on December 1, 2022 and will replace the previously agreed upon 2 ½ percent wage increase that was scheduled to take effect on December 1, 2022. Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Office Clerical Bargaining Unit on September 27, 2022.

Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

BY: 

Date: 9-28-22

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

BY: 

Date: 9-28-22

EXHIBIT 1

SECTION 3. Classified Rates.

	<u>Classification</u>	<u>Current Rate</u>	<u>12/1/22</u>	<u>12/1/23</u>	<u>12/1/24</u>
I.	Accounting Department:				
	Bookkeeper	\$27.31	\$28.68	\$29.40	\$30.14
	Assistant Bookkeeper	\$26.48	\$27.80	\$28.50	\$29.21
	Payroll Clerk	\$26.02	\$27.32	\$28.00	\$28.70
II.	Work Order Department:				
	Work Order Clerk	\$25.95	\$27.25	\$27.93	\$28.63
	Assistant work Order Clerk	\$25.39	\$26.66	\$27.33	\$28.01
III.	Customer Services Department:				
	Clerks	\$24.40	\$25.62	\$26.26	\$26.92
	General Office Helpers	\$22.81	\$23.95	\$24.55	\$25.16
IV.	Office Custodian	\$22.81	\$23.95	\$24.55	\$25.16

ADDENDUM

This Addendum is entered into by and between Taylor County Rural Electric Cooperative Corporation (the "Cooperative") and Local Union No. 89 General Drivers, Warehousemen and Helpers Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America (the "Union") for the purpose of making certain limited modifications to the Office Clerical Collective Bargaining Agreement (the "Agreement"), effective from December 1, 2020 – November 30, 2025.

Article XXII, Section 1(a) is amended to replace the existing language with the following language: ""The Cooperative agrees to provide health insurance under Anthem Plan – Kentucky Rural Electric Cooperative Health Plan. During the period from October 1, 2022 until December 31, 2022, the Cooperative agrees to pay the full premium, including family or single coverage, whichever is applicable, for employees hired on or before November 30, 2005 and who are actively employed on November 30, 2020."

Article XXII, Section 1(b) is amended to replace the existing language with the following language: "During the period from October 1, 2022 until December 31, 2022, the Cooperative agrees to pay the health insurance premium for employees hired on and after December 1, 2005 for employee-only coverage, and if the 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. Beginning January 1, 2023, the Cooperative will pay 95% of the full premium of each coverage level for all employees who are actively employed on that date, regardless of the date of hire. Beginning January 1, 2024, the Cooperative will pay 90% of the full premium of each coverage level for all employees who are actively employed on that date, regardless of the date of hire. Beginning January 1, 2025, the Cooperative will pay 88% of the

full premium of each coverage level for all employees who are actively employed on that date, regardless of the date of hire.”

Article XXII, Section 2 is amended to replace the existing language with the following language: “Under the same conditions as set forth above in Section 1, the Cooperative will make available to employees a basic dental and vision plan. Beginning October 2022, the Cooperative will pay 80% of the premium for the dental plan, regardless of the plan selected, for all employees who are actively employed on that date. 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.”

Article XXII, Section 3(c) is amended to replace the existing amounts contributed by the Cooperative to a Health Savings Account for each employee with the following amounts:

	<u>Employee Coverage Only</u>	<u>Family Coverage Only</u>
January 1, 2023	\$3,500	\$7,000
January 1, 2024	\$3,500	\$7,000
January 1, 2025	\$3,500	\$7,000

Article XXII, Section 4 is amended to replace the existing language with the following language effective January 2023: “Under the same conditions as set forth above in Section 1, the Cooperative will make available for each employee a life insurance policy in an amount equal to twice the amount that the employee earned in base wages or base salary during the preceding calendar year; employees who were not employed during the previous year will have available a life insurance policy based on the annualized base salary or base wages in effect on their hire date. 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 employee as a condition of providing such coverage.”

Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Office Clerical Bargaining Unit on September 27, 2022. Such changes shall take effect as specified in this Addendum following ratification.

Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

BY: 

Date: 9-28-22

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

BY: 

Date: 9-28-22

ADDENDUM

This Addendum is entered into by and between Taylor County Rural Electric Cooperative Corporation (the “Cooperative”) and Local Union No. 89 General Drivers, Warehousemen and Helpers Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America (the “Union”) for the purpose of making certain limited modifications to the Office Clerical Collective Bargaining Agreement (the “Agreement”), effective from December 1, 2020 – November 30, 2025.

Article XVII, Section 1 is amended to add a new subsection (c) with the following language: “At the end of each calendar year, an employee who has accumulated 200 or more hours of unused sick leave can elect to exchange up to five days of the accumulated sick leave for pay. The employee shall notify the Cooperative in writing of the number of days the employee elects to exchange for pay as directed by the Accounting department in November-December of each year.”

Article XVII, Section 2(b) is amended to replace the existing language with the following language: “As of January 1 of each year of this Agreement, employees will be permitted to take any or all of their then accumulated sick leave for illness of the employee’s spouse, children or minor step-children living in the employee’s home. The Cooperative may request that an employee 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.”

Article XX is amended to add Martin Luther King, Jr. to the list of paid holidays.

In accordance with the Chart attached hereto as Exhibit 1, Article XXI, Section 1 is amended to reflect agreed-upon changes to the number of vacation days awarded to employees.

Article XXI, Section 3 is amended to replace the existing second and third paragraphs with the following language: “Employees may take such vacation in increments of one (1) full day or

one-half (1/2) day. If an employee chooses the option of taking vacation in one (1) day or one-half (1/2) day increments, the employee must give at least two (2) days' notice before each increment and must receive permission from the employee's Department Head. If mutually convenient and agreeable between the Cooperative and the employee, the two (2) days' notice may be waived."

Article XXI, Section 4 is amended to increase the total number of earned but unused vacation days that an employee can carry over from one year to the next, as follows: at the end of each calendar year, an employee can carry over a maximum of the total amount of vacation days allotted to that employee during that calendar year, rather than a maximum of just (1) week.

Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Office Clerical Bargaining Unit on September 27, 2022. Such changes shall take effect on the first day of the month following ratification, with the exception of vacation accrued, effective January 1, 2023.

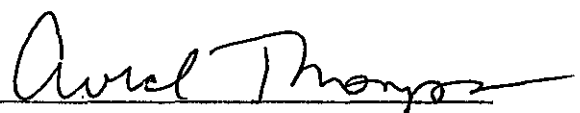
Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

BY: 

Date: 9-28-22

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

BY: 

Date: 9-28-22

ARTICLE XXI

Exhibit I

Vacation

SECTION 1.

Vacation Amount prior to Addendum

After one (1) year of employment	1 week
After two (2) years of employment	2 weeks
After ten (10) years of employment	3 weeks
After twenty-one (21) years of employment	3 weeks + 1 addl. day
After twenty-two (22) years of employment	3 weeks + 2 addl. days
After twenty-three (23) years of employment	3 weeks + 3 addl. days
After twenty-four (24) years of employment	3 weeks + 4 addl. days
After twenty-five (25) years of employment	4 weeks
After thirty (30) years of employment	5 weeks

Vacation Amount under Addendum

Year 0 hired in 2 nd half of year	1 week
Year 0 hired in 1 st half of year	2 weeks
Year 1 through 4	2 weeks
Year 5 through 9	3 weeks
Years 10 through 19	3 weeks + 1 addl. day a year
Year 20	5 weeks

<u>Engineering Department</u>	<u>Current Rate</u>	12/1/22	12/1/23	12/1/24
Sr. Staking Engineer	\$35.07	N/A	\$35.95	\$36.85

Summers
as submitted
to Union
10-18-22

<u>V. Operations Department</u>	<u>Current Rate</u>	<u>12/1/22</u>	<u>12/1/23</u>	<u>12/1/24</u>
Dispatcher	\$25.95	\$27.25	\$27.93	\$28.63

Fault
AS submitted
to crew 10-18-22

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 18

RESPONSIBLE PARTY: Jeff Williams

Request 18. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 28(d). The Company asserts that as part of the amendment to the union contract and lineman pay, the remainder of the union employees were offered, "at least a 5% increase in 2022." Explain what is meant by "at least" a 5% increase. Ensure to discuss if some union employees were offered more than a 5% increase, and if so, explain why in detail.

Response 18. The union amendment that was offered encompassed many changes, but included at least a 5% increase for all employees. This means everyone received a minimum of 5% and some positions received more than 5%. The meter position was offered a 6% increase and staking engineers were offered an 8% increase. These raises were based on the salary survey which was reviewed. Taylor County RECC also talked with other cooperatives in the state and determined that these position increases should be a little more than 5%.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 19

RESPONSIBLE PARTY: John Wolfram

Request 19. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 29(d). Taylor County RECC states that, "[t]he cooperative is entitled to a reasonable opportunity to recover its prudently-incurred cost and is also entitled to earn a fair and reasonable rate of return on its capital investments."

- a. Explain in detail why Taylor County RECC would be, "entitled to earn a fair and reasonable rate of return on its capital investments" since it is a not-for-profit, member-owned utility,¹ and not an investor-owned utility.
- b. Provide the case number(s) and citations to the applicable Commission orders that allow a rural electric cooperative to earn a fair and reasonable rate of return on its capital investments.

Response 19a. An electric utility is a capital-intensive enterprise, and to invest in such an enterprise, lenders require a fair degree of certainty that the utility will be able to pay down debt.

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This is true whether the utility is investor-owned, municipal, or member-owned. Providing the utility a fair and reasonable rate of return on its capital investment allows the utility to attract capital. In the United States, regulated utilities are entitled to earn a fair and reasonable rate of return on their capital investments. This principle was established in a landmark U.S. Supreme Court case, *Bluefield Water Works and Improvement Co. v. Public Service Commission of West Virginia* (“*Bluefield*”), 262 U.S. 679 (1923).

Response 19b. Taylor County RECC is not aware of any Commission order in a distribution cooperative rate case that does not implicitly or explicitly recognize and provide the rural electric cooperative the opportunity to earn what the Commission considers a fair and reasonable rate of return on its capital investments. In lieu of providing numerous docket numbers, Taylor County RECC references its own last rate order, in Case No. 2012-00023, where the Commission stated in its summary that “The rate of return and TIER granted herein are fair, just, and reasonable and will provide for Taylor County’s financial obligations.”² Taylor County RECC believes that similar language is replicated in all distribution cooperative rate orders issued by the Commission.

² See *In The Matter Of: Application Of Taylor County Rural Electric Cooperative Corporation For An Adjustment Of Rates*, Case No. 2012-00023, Order Dated March 26, 2013, Pg. 21.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 20

RESPONSIBLE PARTIES: Patsy Walters

Request 20. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 30(b). The answer is nonresponsive. As originally requested, provide the Commission case number and Order that granted Taylor County RECC permission to include credit card fees in the revenue requirement, and thereby in the electric rates.

Response 20. Taylor County does not pass any credit card fees onto its members, therefore, no fees are included in the revenue requirement, and thereby in the electric rates. As of date, Taylor County absorbs all credit card fees.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 21

RESPONSIBLE PARTIES: Patsy Walters

Request 21. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 30(f). Explain in detail why Taylor County RECC does not implement a fee to all credit card transactions in order for other member customers who pay with cash or check to not be forced to subsidize the credit card fees.

Response 21. Taylor County RECC has discussed charging a convenience fee when a member chooses to pay with a credit card. At this time, Taylor County RECC has chosen not to require a convenience fee to be added to all credit card transactions to avoid negative customer sentiment and backlash from its members. Members tend to feel like they are being penalized because of the method of payment they choose when using a credit card to pay their utility bill. Credit cards are convenient, and payments can be completed faster than paper check payments that may be sent in the mail, which improves cash flow. Also, when a member pays by credit card, this reduces the risk of returned checks.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 22

RESPONSIBLE PARTY: Patsy Walters

Request 22. Gain/Loss. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 66.

- a. Explain in detail why the 2009 and 2020 Ford Explorers were sold for losses.
- b. Provide the names of the purchaser(s) of these vehicles and indicate whether they have a relationship with the Company or any other rural cooperative in Kentucky.
- c. Did ratepayers pay for these vehicles? If not, provide a detailed answer.

Response 22a. After reviewing the AG's First Request, Item 66, Taylor County found an error with Truck #72-2009 Ford Explorer. This should have been labeled as a 2009 Ford Ranger which was wrecked 5/18/2020. A claim was paid by Federated Insurance which resulted in a Gain in the amount of \$6,283.00 instead of a Loss. A corrected worksheet has been uploaded.

The 2020 Ford Explorer was originally purchased for Taylor County RECC's Manager July 28, 2020. In 2022, when the manager announced his retirement to the Board, he requested to purchase this vehicle in the amount of \$10,000.00. After discussion, the Board agreed to sell the vehicle for the amount offered, which resulted in a loss on the books.

Response 22b. Barry Myers, Manager of Taylor County RECC, purchased the 2020 Ford Explorer.

Response 22c. Taylor County RECC's vehicles are purchased from revenue generated from its members.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 23

RESPONSIBLE PARTY: Patsy Walters

Request 23. Youth Tour. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 44, page 55 of the Board Minutes. Are there any costs in the adjusted test year for a Youth Tour? If so, provide the amount included for recovery.

Response 23. There are no costs in the adjusted test year for a Youth Tour.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 24

RESPONSIBLE PARTY: Jeffrey R. Williams

Request 24. Legislative Reception. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 44, page 68 of the Board Minutes. Are there any costs in the adjusted test year for a Legislative Reception? If so, provide the amount included for recovery.

Response 24. Taylor County RECC did not have any costs in the adjusted test year for a Legislative Reception.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 25

RESPONSIBLE PARTY: Jeffrey Williams

Request 25. Lineman's Rodeo. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 44, page 131 of the Board Minutes. Are any costs included in the adjusted test year for a Lineman's Rodeo? If so, provided the amount included for recovery.

Response 25. Taylor County RECC did not have any costs included in the adjusted test year for a Lineman's Rodeo.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 26

RESPONSIBLE PARTY: Jeff Williams

Request 26. New Headquarters. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 44, page 138 of the Board Minutes.

- a. Provide a detailed explanation for building a new headquarters;
- b. Location of the new headquarters;
- c. Start and completion date of project;
- d. Total estimated cost; and,
- e. The Case Number in which the Commission granted Taylor County RECC a Certificate of Public Convenience ("CPCN") to build a new headquarters. If no CPCN has been obtained, explain why not in detail.

Response 26a. There is no new headquarters building being built at this time. Taylor County RECC is in the preliminary stages of discussing the options available with regards to its facilities.

Response 26b. There is no new headquarters building and no location has been identified for a future headquarters building.

Response 26c. There is no planned start or completion date for a new headquarters.

Response 26d. This is not applicable. Please see the responses to subparts a through c above.

Response 26e. Taylor County RECC has not sought a CPCN from the Commission since there is no new headquarters building currently being constructed.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 27

RESPONSIBLE PARTIES: Jeff Williams

Request 27. CFC Integrity Fund. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 44, page 173 of the Board Minutes. Provide a description of the CFC Integrity Fund and the amount included for recovery in the adjusted test year.

Response 27. There is no amount included for recovery in the test year. CFC's integrity fund is a legal fund to help the electric cooperative industry nationwide.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 28

RESPONSIBLE PARTY: Patsy Walters

Request 28. Directors Meeting. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 92. The answer is not fully responsive. As originally requested, provide the costs associated with the 2021 drive through meeting costs, broken out by category.

Response 28. Please see below 2021 Drive Thru Annual Meeting costs:

2021 Drive Thru Annual Meeting Costs	
Prizes	\$1,078.82
Member Gifts Purchased 2020	\$957.40
Member Gifts Purchased 2021	\$2.75
Other-Donation for use of TCHS grounds & Advertising	\$733.86
Total	\$2,772.83

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 29

RESPONSIBLE PARTIES: Patsy Walters

Request 29. Director Election and Meeting Costs. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 92. Provide the total costs of the election and meeting included for recovery in the adjusted test year by category.

Response 29. Please see attached. The attachment is an Excel spreadsheet and is being uploaded separately.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 30

RESPONSIBLE PARTY: Patsy Walters

Request 30. Directors & Officers' Liability Insurance. Refer to the Application generally. Provide the amount of Directors & Officers' liability insurance included for recovery in the adjusted test year.

Response 30. The Directors & Officers' liability insurance expense for Test Year 2021 and Adjusted Test Year 2021 was \$11,029.00. No pro forma adjustment was made for the amount of Directors & Officers' liability insurance paid in 2021.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 31

RESPONSIBLE PARTY: Patsy Walters

Request 31. Directors & Officers' Liability Insurance. Refer to the Application generally. Provide a description of what the policy covers and who it insures.

Response 31. Please see attached.



FEDERATED RURAL ELECTRIC
INSURANCE EXCHANGE

DECLARATIONS
Directors, Officers and Managers Liability and
Corporate Indemnification Policy

7725 Renner Road - Shawnee, KS 66217-9414 - P.O. Box 15147 - Lenexa, KS 66285-5147 - (913) 541-0150 - (800) 356-8360

THIS IS A CLAIMS MADE POLICY - PLEASE READ IT CAREFULLY

<p>Item 1. Name of Insured: The Directors, Officers, Managers and Employees of: Taylor County RECC</p> <p>the Entity and the following Subsidiary(ies):</p> <p>Item 2. Name of Insured Address: 625 West Main St. Campbellsville, KY 42718</p>	<p>POLICY NUMBER: 16 DOM 030-21</p> <p>Replaced or Transferred from POLICY NUMBER: 16 DOM 030-20</p>
<p>Item 4. Limits of Liability: \$8,000,000</p> <p>each Policy Period and this limit shall be a combined maximum Limit of Liability for both Insuring Agreements A and B. Any and all costs, charges and expenses of defense payable by the company are a part of, and not in addition to, the Limit of Liability and Aggregate Limit of Liability.</p> <p>Item 4a. Aggregate Limit of Liability: for the Insurer for all losses during the policy period is: \$8,000,000</p>	<p>Item 3. Total Annual Premium: \$10,834</p>
<p>Item 5. Deductible: \$10,000</p> <p>per Claim and will apply to all expense and judgments incurred as a result of a claim.</p>	
<p>Item 6. Policy Period: From 11/15/2021 to 11/15/2022</p> <p>12:01 a.m. standard time at the address shown in ITEM 2 above</p>	
<p>Item 7. Limit of Liability: \$2,000,000</p> <p>If no Limit of Liability is shown in this section, there is no coverage for claims alleging a breach of fiduciary duties arising out of the Employee Retirement and Securities Act of 1974 and amendments thereto.</p>	
<p>Item 8. The declarations page and the forms listed below and attached hereto, together with the completed and signed application, shall constitute the contract between the Insured(s) and the Company: DOM25(10/99) DOM98KY(1/17) DOM100(1/17) DOM102(1/17) DOM126(1/21)</p>	

Lenexa, KS

Countersigned At

Countersigned By:

Tony W. Hennesch

Authorized Representative

*This endorsement changes the policy.**Please read it carefully.*

**FEDERATED RURAL ELECTRIC
INSURANCE EXCHANGE**

DIRECTORS OFFICERS MANAGERS LIABILITY AND CORPORATE INDEMNIFICATION POLICY

NUCLEAR INCIDENT EXCLUSION (BROAD FORM)

It is agreed that the policy does not apply:

- { injury, sickness, disease, death or destruction
- I. Under any Liability Coverage, to { **bodily injury or property damage**
- (a) with respect to which an insured under the policy is also an insured under a nuclear energy liability policy issued by Nuclear Energy Liability Insurance Association, Mutual Atomic Energy Liability Underwriters or Nuclear Insurance Association of Canada, or would be an insured under any such policy but for its termination upon exhaustion of its limit of liability; or
- (b) resulting from the hazardous properties of nuclear material and with respect to which (1) any person or organization is required to maintain financial protection pursuant to the Atomic Energy Act of 1954, or any law amendatory thereof, or (2) the insured is, or had this policy not been issued would be, entitled to indemnity from the United States of America, or any agency thereof, under any agreement entered into by the United States of America, or any agency thereof, with any person or organization.
- II. Under any Medical Payments Coverage, or under any Supplementary Payments Provision relating to { immediate medical or surgical relief,
{ first aid, to expenses incurred with respect
- to { **bodily injury, sickness, disease or death**
{ **bodily injury resulting from the hazardous properties of nuclear material and arising out of the operation of a nuclear facility by any person or organization.**
- III. Under any Liability Coverage, to { injury, sickness, disease, death or destruction
{ **bodily injury or property damage resulting from the hazardous properties of nuclear material, if**
- (a) the nuclear material (1) is at any nuclear facility owned by, or operated by or on behalf of, an insured or (2) has been discharged or dispersed therefrom;
- (b) the nuclear material is contained in spent fuel or waste at any time possessed, handled, used, processed, stored, transported or disposed of by or on behalf of an insured; or
- (c) the { injury, sickness, disease, death or destruction
{ **bodily injury or property damage arises out of the furnishing by an insured of services, materials, parts or equipment in connection with the planning, construction, maintenance, operation or use of any nuclear facility, but if such facility is located within the United States of America, its territories, or possessions or Canada, this exclusion (c) applies only**
- to { injury to or destruction of property at such nuclear facility.
{ **property damage to such nuclear facility and any property thereat.**

This endorsement changes the policy.

Please read it carefully.



**FEDERATED RURAL ELECTRIC
INSURANCE EXCHANGE**

- IV. As used in this endorsement:
- "hazardous properties" include radioactive, toxic or explosive properties; "nuclear material" means source material, special nuclear material or byproduct material; "source material", "special nuclear material", and byproduct material" have the meanings given them in the Atomic Energy Act of 1954 or in any law amendatory thereof; "spent fuel" means any fuel element or fuel component, solid or liquid, which has been used or exposed to radiation in a nuclear reactor; "waste" means any material (1) containing byproduct material other than tailings or wastes produced by the extraction or concentration of uranium or thorium from any ore processed primarily for its source material content, and (2) resulting from the operation by any person or organization of any nuclear facility included within the definition of nuclear facility under paragraph (a) or (b) thereof; "nuclear facility" means
- (a) any nuclear reactor,
 - (b) any equipment or device designed or used for (1) separating the isotopes of uranium or plutonium, (2) processing or utilizing spent fuel, or (3) handling, processing or packaging waste,
 - (c) any equipment or device used for processing, fabricating or alloying of special nuclear material if at any time the total amount of such material in the custody of the insured at the premises where such equipment or device is located consists of or contains more than 25 grams of plutonium or uranium 233 or any combination thereof, or more than 250 grams of uranium 235.
 - (d) any structure, basin, excavation, premises or place prepared or used for the storage of disposal of waste, and includes the site on which any of the foregoing is located, all operations conducted on such site and all premises used for such operations; "nuclear reactor" means any apparatus designed or used to sustain nuclear fission in a self-supporting chain reaction or to contain a critical mass of fissionable material; {With respect to injury to or destruction of property, the word "injury" or "destruction" includes all forms {of radioactive contamination of property, "property damage" includes all forms of radioactive {contamination of property.

Nothing herein contained shall be held to vary, alter, waive or extend any of the terms, conditions, provisions, agreements or limitations of the above mentioned policy, other than as above stated. This Exclusion applies to both Coverage A and B of the policy.



**FEDERATED RURAL ELECTRIC
INSURANCE EXCHANGE**

*This endorsement changes the policy.
Please read it carefully.*

Kentucky Changes - Cancellation and Nonrenewal

This endorsement modifies insurance provided under the Directors, Officers and Managers Liability and Corporate Indemnification Policy. Section 6, Cancellation, is hereby amended and modified as follows and supersedes any provision to the contrary.

A. CANCELLATION

1. The **Insureds** shown in the Declarations may cancel this policy by mailing or delivering to the Company advance written notice of cancellation.
2. The Company may cancel this policy by mailing to the **Insureds**, and the agent or broker of record written notice of cancellation. Such notice, stating the reason for cancellation, must be sent by first class mail. If this policy has been in effect for:
 - (a) Less than 60 days, the Company may cancel this policy for one or more of the following reasons with at least
 - (1) 14 days written notice before the effective date of cancellation for:
 - (a) Nonpayment of premium;
 - (b) Any other reason.
 - (b) 60 days or more, or is a renewal of a policy the Company issued the Company may cancel this policy only for one or more of the following reasons with at least:
 - (1) 14 days written notice before the effective date of cancellation for nonpayment of premium;
 - (2) 75 days written notice before the effective date of cancellation for:
 - (a) Discovery of fraud or material misrepresentation made by or with the knowledge of the **Insureds** in obtaining the policy, continuing the policy, or in presenting a claim under the policy; or
 - (b) Discovery of willful or reckless acts or omissions on the part of the **Insureds** which increase any hazard insured against; or
 - (c) The occurrence of a change in the risk which substantially increases any hazard insured against after insurance coverage has been issued or renewed; or
 - (d) The Company is unable to reinsure the risk covered by the policy; or
 - (e) A determination by the commissioner that the continuation of the policy would place the Company in violation of the Kentucky insurance code or regulations of the commissioner.
3. The Company will mail notice to the last known addresses of the **Insureds** and the agent or broker of record.
4. Notice of cancellation will state the effective date of cancellation. The policy period will end on that date.
5. A post office certificate of mailing or certified mail receipt will be sufficient proof of mailing of notice.
6. If this policy is cancelled, the Company will return any premium refund due to the **Insureds**. If:
 - (a) The Company cancels, the refund will be the pro rata unearned premium and any unearned premium refund will be returned or credited:
 - (i) By the effective date of cancellation; or

This endorsement changes the policy.

Please read it carefully.



**FEDERATED RURAL ELECTRIC
INSURANCE EXCHANGE**

- (ii) Within 60 days of the Company's cancellation notice;
Whichever is later.
 - (b) If the **Insureds** cancel, the refund:
 - (1) Will be the pro rata unearned premium minus a cancellation fee of 7.5% of the pro rata unearned premium. However, the Company will not retain this cancellation fee if this policy is cancelled:
 - (i) And rewritten with an affiliate company in our Company group; or
 - (ii) At the request of the Company; or
 - (iii) After the first year for a prepaid policy written for a term of more than one year;
 - (2) Will be returned or credited:
 - (i) By the effective date of cancellation; or
 - (ii) Within 60 days of the **Insureds** request to cancel;
Whichever is later.
- B. The following is added and supersedes any provision to the contrary:
NONRENEWAL
1. If the Company decides not to renew this policy, the Company will mail written notice of nonrenewal, by first class mail, to the **Insureds** and the agent or broker of record at least 75 days before:
 - (a) The expiration date; or
 - (b) The anniversary date if this policy has been written for more than one year or with no fixed expiration date.
 2. The Company need not mail notice of nonrenewal if the Company has manifested in good faith its willingness to renew by mailing or delivering a renewal notice to the **Insureds** at least 30 days before the end of the current policy period.
 3. Any notice of nonrenewal will state the reason for nonrenewal and will be mailed to the last known addresses of the **Insureds** and the agent or broker of record. A post office certificate of mailing or certified mail receipt will be sufficient proof of mailing of notice.
 4. If notice is not provided pursuant to paragraph 1 of this section, coverage shall be deemed to be renewed for the ensuing policy period upon payment of the appropriate premium under the same terms and conditions, and subject to the provisions of KRS 304.20-330, until the **Insureds** have accepted replacement coverage with another insurer, or until the **Insureds** have agreed to the nonrenewal. When any policy terminates pursuant to this section because the renewal premium was not received on or before the due date, the Company shall, within 15 days, deliver or mail to the **Insureds** at his last known address a notice that the policy was not renewed and the date on which the coverage under it ceased to exist.
- C. The following Condition is added:
NOTICE OF PREMIUM OR COVERAGE CHANGES ON RENEWAL
- If the renewal of this policy results in an increase in the premium of more than 25% of the premium for the preceding policy term for like coverage and like risks the Company will mail or deliver written notice to the last known address of the **Insureds** and the agent or broker of record at least 75 days before:
- (a) The expiration date; or
 - (b) The anniversary date if this policy has been written for more than one year or with no fixed expiration date.



**FEDERATED RURAL ELECTRIC
INSURANCE EXCHANGE**

Directors, Officers and Managers Liability and Corporate Indemnification Policy

IMPORTANT NOTE: THIS IS A CLAIMS-MADE POLICY

Policy Conditions, Declarations, Forms and Endorsements, if any,
issued to form a part hereof, complete this Policy.

FEDERATED RURAL ELECTRIC INSURANCE EXCHANGE

7725 Renner Road, Shawnee, KS 66217-9414 P.O. Box 15147, Lenexa, KS 66285-5147
(800) 356-8360 / Fax: (913) 541-9004

THIS IS A NONASSESSABLE POLICY

Federated Rural Electric Insurance Exchange (—Federated“) is a reciprocal insurance company. This Policy is issued by Federated, acting by and through its attorney-in-fact, Federated Rural Electric Management Corp.

The Entity designated in Item 1 of the Declarations is a Subscriber of Federated. Subscribers are bound by the terms and conditions of Federated’s current Subscribers Agreement and Power of Attorney, (including Federated’s Bylaws which are incorporated therein) (the —Agreement“), which is on file with Federated Rural Electric Management Corp. and the Kansas Insurance Department. Subscribers are also bound by any modification of the terms of the Agreement which is jointly made by Federated’s Board of Directors and Federated Rural Electric Management Corp., to the extent permitted by law.

Subscribers shall be entitled to distributions as may be declared by the Board of Directors, subject, however to any approval which may be required in accordance with the applicable provisions of the Kansas Statutes Annotated, as amended.

Federated is a non-assessable reciprocal insurance company as is required by Kansas law. Thus, Federated Subscribers are not personally liable for the payment of Federated’s debts or obligations.

INSURING AGREEMENTS

In consideration of the payment of the premium, and in reliance upon the statements made to the Insurer by application, a copy of which is attached hereto and forms a part of the policy, and subject to the Declarations, Insuring Agreements, Terms, Conditions, Limitations and Amendments or Endorsements as hereinafter provided, **Federated Rural Electric Insurance Exchange** (hereinafter called the Company) agrees as follows:

Coverages A and B

- A. The Company will pay on behalf of the **Insureds** all **Loss** which the **Insureds** shall be legally obligated to pay for any claim or claims first made against them because of a **Wrongful Act**, provided that the claim is a result of events or circumstances during the **Policy Period** and the claim or claims are first made during the **Policy Period** by written notice received by the Company during the **Policy Period**.
- B. The Company will reimburse the **Entity** for all **Loss** for which the **Entity** shall be required by law to indemnify individual **Insureds** for any civil claim or claims first made against them and arising out of events or circumstances during the **Policy Period** because of a **Wrongful Act**, provided that the claim is first made during the **Policy Period** and written notice of said claim is received by the Company during the **Policy Period**.

In the event that **Insureds** renew this policy of insurance, any claims arising out of events or occurrences during prior consecutive **Policy Periods** insured by the Company will be considered claims arising during the **Policy Period**.

TERMS, CONDITIONS AND LIMITATIONS

Section 1. Definitions

- A. The term **Insureds** shall mean the **Entity** and any individual who was, now is, or shall be a Director, Officer, Trustee, Employee, Seasonal, Temporary or Leased Employee, Volunteer or Staff Member of the **Entity** and shall include any Executive, Officer, Board Member or Committee Member, whether salaried or not.

The lawful spouse of an individual **Insured** shall be considered an **Insured** under this policy only as concerning claims arising solely out of his or her status as the spouse of an individual **Insured**, including claims that seek damages recoverable from marital community property, property jointly held by the

individual **Insured** and the spouse, or property transferred from the individual **Insured** to the spouse, provided however, that coverage shall not apply to any claim for any actual or alleged **Wrongful Act** of the spouse.

- B. The term **Entity** shall mean only that Organization, Association or Corporation which is named in **ITEM 1** of the Declarations and is legally constituted at the inception date of this policy and any **Subsidiary** that existed at the time the application was completed. Coverage will automatically apply to any **Subsidiary** formed or acquired after the inception date of this policy, subject to: (1) written advice to the Company within 90 days of acquisition or formation and 2) payment of any additional premium required.
- C. The term **Subsidiary** shall mean any Organization, Association or Corporation of which the **Entity** owns more than 50 percent of the outstanding voting stock.
- D. The term **Wrongful Act** shall mean any actual or alleged error, mis-statement, misleading statement, omission, neglect or breach of duty by one or more of the **Insureds** while acting in their individual or collective capacities as authorized representatives of the **Entity**, including Wrongful Acts which are alleged, arising out of, based upon or attributable to, in part or in whole, from **employment-related claims**, or if a Limit of Liability is shown on the declarations page for fiduciary liability arising out of the ERISA Act of 1974 and subsequent amendment thereto; subject to the Terms, Conditions and Limitations of this policy.
- E. The term **Loss** means damages, judgments (including pre- and post-judgment interest) settlements, defense costs, charges and expenses (excluding salaries of officers or employees of the corporation) incurred in the defense of actions, suits or proceedings and appeals therefrom for **Wrongful Acts**, subject to the applicable limit, Insuring Agreements, Terms, Conditions and Limitations of this policy; provided always that **Loss** shall not include; costs, charges and expenses of grand jury or criminal proceedings; or matters or damages which may be deemed uninsurable under law.
- The term **Loss** does not mean any amount not indemnified by the **Entity** for which an individual **Insured** is absolved from payment by reason of any covenant, agreement or court order.
- F. The term **Policy Period** shall mean the term in accordance with **ITEM 6** of the Declarations or Amendments thereto.
- G. **Employment-related claim** means a claim alleging an employment practices violation, and that is defined as any actual or alleged:

1. wrongful dismissal, discharge or termination (either actual or constructive) of employment, including breach of an implied contract; or breach of an employment contract;
2. Employment-related harassment (including sexual harassment whether “quid pro quo”, hostile work environment or otherwise);
3. Employment-related discrimination, including but not limited to: age, gender, race, color, national origin, religion, sexual orientation or preference, pregnancy or disability);
4. Employment-related retaliation (including lockouts);
5. Employment-related misrepresentation;
6. Employment-related libel, slander, humiliation, defamation, invasion of privacy;
7. Wrongful failure to employ or promote;
8. Wrongful deprivation of career opportunity, wrongful demotion or negligent employee evaluation;
9. Wrongful discipline;
10. Failure to provide or enforce adequate or consistent organization policies and procedure relating to any employment practice violation;
11. Violation of an individual’s civil rights relating to any of the above but only if the employment practices violation relates to an Employee or applicant for employment whether direct, indirect, intentional or unintentional.

Employment-related claim does not mean any wage claim or inquiries or actions arising from unemployment benefits.

Section 2. Exclusions

The Company shall not be liable to make any payment of **Loss** in connection with any claim or claims made against the **Insureds**:

- A. Where all or part of such claim is, directly or indirectly, based on, attributable to, arising out of, resulting from or in any manner related to any actual or alleged profit, gain, advantage, or unjust enrichment or restitution.
- B. For the return by the **Insureds** of any remuneration paid to **Insureds** without the previous approval of the stockholders or membership of the **Entity**, when payment without such previous approval shall be held by

the courts to have been illegal;

C. Which is insured by another valid policy or policies;

D. For an accounting of profits made in fact from the purchase or sale by the **Insureds** of the securities of the **Entity** within the meaning of Section 16 (b) of the Securities Exchange Act of 1934 and amendments thereto, or similar provisions of any other federal or state law;

E. For bodily injury, sickness, disease, death, or emotional distress of any person; for damage to or destruction of any tangible or intangible property or loss of use of property; for violation of a person's right of privacy; or for libel or slander or defamation of character, false arrest, detention or imprisonment, malicious prosecution, wrongful entry or eviction, or other invasion of the right of private occupancy; or for dissemination of confidential credit, health, financial or any other personally identifiable information whether written, printed, electronic or by any other means; or for the inability of the **Insured's** computer system's security to prevent an electronic or computer attack, unauthorized access, unauthorized use, or use by an authorized person in an unauthorized manner, including such inability caused by theft of a password or access code by non-electric means. A computer system's security includes, but is not limited to, firewalls, filters, DMZ's, computer virus protection software, intrusion detection, the use of passwords or other identification of authorized users.

However, coverage shall apply for emotional distress, or for injury from libel or slander, false arrest, wrongful detention, humiliation, or defamation or disparagement, or for injury from a violation of a person's right of privacy; but only if arising out of **employment-related claims**;

F. Arising out of controversies or claims between **Insureds** involving the operation of the **Entity** or any other matter; except an **employment-related claim** that is and brought by or on behalf of a past, present, or future employee of the **Entity** which is not a labor or grievance proceeding subject to a collective bargaining agreement. Board members, Trustees, Committee Members and Volunteers are not considered employees for purposes of this exclusion.

G. Arising from charges of seepage, pollution or contamination and based upon or attributable to violations or alleged violation of any federal, state, or municipal law or ordinance prohibiting or providing for the control or regulation of emissions or effluents of any kind into the atmosphere or into or on any body of land, water, waterway or watercourse; or arising from any action or proceeding brought for enforcement purposes by any public official, agency, commission, or board of pollution control administration pursuant to any such statutes, regulations or ordinances or arising from any suits alleging seepage, pollution or contamination based upon common law nuisance or trespass;

H. For **Wrongful Acts** of the **Insureds** while acting in the capacity of director or officer for any

corporation, **Subsidiary** or other organizations not named in **ITEM 1** of the Declarations. However; coverage afforded under this policy shall extend to Directors, Officers, and Managers who were or now are or may hereafter become, at the direction of the **Insured**, a Director, Officer or Manager of any non-profit charitable or civic organization for any alleged **Wrongful Acts** in their respective capacities as Directors, Officers or Managers of such non-profit charitable or civic organization. The term non-profit charitable or civic organization shall include any non-profit charitable or civic entity other than the **Insured**. Coverage afforded to Directors, Officers, and Managers of any such non-profit charitable or civic organization shall be excess of any insurance in force as respects to these non-profit charitable or civic organizations and any indemnification provided by these non-profit charitable or civic organizations; No coverage is provided to any non-profit, charitable or civic entity or any of its other directors, managers, employees, staff or volunteers.

- I. Under Insuring Agreement A, where the **Insureds**, individually or collectively, are entitled to be indemnified by the **Entity**;
 - J. Involving, arising out of, in consequence of, or in any way involving the construction, maintenance, use, operation or termination of any nuclear facility, or the disposal, handling or storage of nuclear or radioactive materials;
 - K. Arising out of any negligent act, error, or omission in the administration of the **Insureds'** weatherization or energy audit program;
 - L. Arising out of the sale or purchase of the **Entity** or substantially all of its assets except in the case of a hostile takeover attempt by a third party;
 - M. Based upon, or attributable to, any failure or omission to effect and maintain insurance;
 - N. Brought about or contributed to by the fraudulent, dishonest or criminal acts of the **Insureds**; however the provisions of this exclusion shall not apply unless a judgment or other final adjudication thereof adverse to the **Insureds** shall establish fraud, dishonesty or criminal acts;
 - O. Where all or part of such claim is, directly or indirectly, based on, attributable to, arising out of, resulting from or in any manner related to any actual or alleged failure, inability or refusal of the **Insureds** to fulfill, in whole or in part, any financial or other obligation it has under any contract or agreement. This exclusion shall not apply to employment contracts;
 - P. Where all or part of such claim is, directly or indirectly, based on, attributable to, arising out of, resulting from or in any manner related to any actual or alleged violation of any common, federal, state or provincial laws or statutes enacted to protect trade and commerce from unfair competition,
- DOM 100 (1-17)

unlawful restraints, monopolies or fixing of prices, including but not limited to the Sherman Act, the Clayton Act or any similar legislation or common law;

Q. Where all or part of such claim is, directly or indirectly, based on, attributable to, arising out of, resulting from or in any manner related to the **Insureds** performance of or failure to perform professional services for others, including but not limited to engineering services, whether for a fee or not, or any act, error or omission relating thereto;

R. For any actual or alleged:

(1) direct or indirect infringement of any patent, copyright, trademark, trade secret, or any other intellectual or licensing rights, or

(2) unauthorized taking or use of any trade name, service mark, service name, mask work, title, slogan, trade secret, know-how or confidential or proprietary business information or other material or information in violation of any right under any patent, copyright or trademark registration, license, lease, franchise, permit, authorization or agreement (including secrecy and non-disclosure agreements).

S. Where all or part of such claim is, directly or indirectly, based on, attributable to, arising out of, resulting from or in any manner related to the return and or the refund of patronage capital, capital credits, , patronage dividends, equity allocations, distributions of excess revenues or demands for restitution or disgorgement of funds, or rate reductions.

Section 3. Limits of Liability

A. The Company shall be liable to pay all **Loss** in excess of the amount of the Deductible as shown in **ITEM 5** of the Declarations up to the Limit of Liability shown in **ITEM 4** and **ITEM 4a** of the Declarations.

B. The maximum combined Limit of Liability stated in **ITEM 4a** of the Declarations as the Annual Aggregate Limit of Liability for the Company for all **Losses** during the **Policy Period** is the total limit of the Company's liability hereunder for all **Losses** during the **Policy Period**.

C. In the event a **Loss** is reported in accordance with provisions of Section 5 below, the Company's total liability shall not exceed the Annual Aggregate Limit of Liability for the **Policy Period**.

D. Any **Loss** incurred because of a series of related events occurring over more than one **Policy Period** shall be treated as a single claim. Actions or suits against more than one of the **Insureds** arising out of the same circumstances will be considered a single claim. The claim will be subject to the Limits of Liability in **ITEM**

4 and 4a of the Declarations.

Section 4. Defense Costs, Charges and Expenses (included in the Limit of Liability)

A. The Company shall have the right and duty to defend any suit against the **Insureds** to which this policy applies, even though the allegations of the suit may be groundless. The Company may investigate and settle any claim as it deems expedient. The Company has the right to select defense counsel. The Company's right and duty to defend ends when the Limit of Liability stated in Section 3 is exhausted.

Any and all costs, charges and expenses of defense payable by the Company are a part of, and not in addition to, the Limit of Liability. **Loss** includes costs, charges and expenses of defense and as such is subject to the provisions of Section 3.

B. Only those costs, charges, expenses and settlements consented to by the Company shall be recoverable as **Loss** under the terms of this policy. The Insureds agree not to settle or offer to settle any claim, incur any costs, charges and expenses or otherwise assume any contractual obligation or admit any liability with respect to any claim without the prior written consent of the Insurer, such consent not to be unreasonably withheld. The Company shall not be liable for any settlement, costs, charges and expenses, assumed obligation or admission to which it has not consented. The Insureds shall promptly send to Federated all settlement demands or offers received by any Insured from the claimant(s).

C. The words —“costs, charges and expenses” shall include the cost of any appeal, attachment or similar bonds. The Company shall not be obligated to provide appeal, attachment, or similar bonds.

Section 5. Notice and Loss Provision

If during the **Policy Period** or Discovery Period:

A. The **Entity** or any **Insureds** shall receive written or oral notice from any party that it is the intention of such party to hold the **Entity** or any **Insureds** responsible for the results of any specified **Wrongful Act** done or alleged to have been done by the **Insureds** while acting in the capacity aforementioned; or

B. The **Entity** or any one of the individual **Insureds** shall become aware of any circumstances which may subsequently give rise to a claim being made against an **Insured** with respect to any such alleged **Wrongful Act**;

The **Insureds** shall give written notice by certified mail, return receipt requested, to the Company of the receipt of such written or oral notice under Section 5A or of such circumstances under Section 5B.

- C. The **Insureds** shall give the Company such information and cooperation as the Company may reasonably require as shall be in the **Insureds'** power.
- D. All notices required by this section shall be by certified mail, return receipt requested, to FEDERATED RURAL ELECTRIC INSURANCE EXCHANGE, Claims Department, 7725 Renner Road, Shawnee, KS 66217-9414.

Section 6. Cancellation

This policy may be canceled by the **Insureds** at any time only by mailing written prior notice to the Company or by surrender of this policy to the Company or its authorized agent. This policy may also be canceled by or on behalf of the Company only as provided in Section 8 of this policy by deliveries to the **Entity** or mailing to the **Entity**, by registered, certified or first class mail, written notice stating when, not less than sixty (60) days thereafter, the cancellation shall be effective. The making of such notice as aforesaid shall be sufficient proof of notice. The **Policy Period** terminates at the date and hour indicated in such notice, or at the date and time of surrender.

The Company shall not be held liable for **Loss** to any **Insureds** resulting from the failure or omission of any other **Insureds** or the **Entity** to promptly notify all **Insureds** of the cancellation or non-renewal of this policy.

If this policy is canceled by the **Insureds**, the Company shall retain the customary short-rate proportion of the premium hereon.

If this policy is canceled by the Company, the Company shall retain the prorata proportion of the premium hereon.

Payment or tender of any unearned premium by the Company shall not be a condition precedent to the effectiveness of cancellation, but such payment shall be made as soon as practicable.

If the period of limitation relating to the giving of notice is prohibited or made void by any law controlling the construction thereof, such period shall be deemed to be amended so as to be equal to the minimum period of limitation permitted by such law.

Section 7. Discovery Period

- A. If the Company cancels or refuses to renew this policy, the **Insureds** shall have the right, upon payment of additional 25 percent of the premium hereunder, to an extension of the coverage granted by this policy to report any claim or claims in accordance with Section 5, which claim or claims are made against the **Insureds** during the period of ninety (90) days after the effective date of cancellation or non-renewal, herein
DOM 100 (1-17)

called the Discovery Period, but only for any **Wrongful Act** committed before the effective date of such cancellation or non-renewal and otherwise covered by this policy.

In the event that **Insureds** elect the Discovery Period as set out in A above, the Aggregate Limit of Liability of the **Policy Period** and the Discovery Period will be the same as is set out in **ITEM 4a** of the Declarations Page of this policy. The purchase by the **Insureds** of the Discovery Period in no way increases the Company's liability under the terms of this policy.

The **Insureds** must provide written notice of such election together with the payment of the additional premium due, and the notice and premium must be received by the Company at the address shown on this policy within ten (10) days after the effective date of cancellation or non-renewal, or this right shall terminate.

The provision of this Section 7 and the right granted herein to the **Insureds** shall not apply to any cancellation resulting from non-payment of premium.

Section 8. Representations and Severability Clause

The **Insureds** represent that the particulars and statements contained in the application herein incorporated and made a part of this policy, are true, accurate and complete, and agree that this policy is issued in reliance on the truth of that representation, and are the basis of this policy.

No knowledge or information processed by an **Insured** person will be imputed to any other individual **Insured** person.

In the event that any of the particulars and statements in the application are untrue, coverage under this policy will be void with respect to any individual **Insured** person who knew of such untruth.

Only those particulars and statements known by any past, present or future general manager, chief executive officer, chief financial officer, board president or chair, or person completing the application, which are untrue will void the coverage afforded by this policy with respect to the **Entity** or any **Subsidiary**.

Except for the forgoing conditions and compliance with applicable state regulations, this policy shall not be rescinded except for non-payment of premium.

Nothing in this Section shall be construed to increase the Company's maximum liability as set forth in Section 3 of this policy.

Section 9. Subrogation Clause

In the event of any payment under this policy, the Company shall be subrogated to the extent of such payment to all rights of recovery therefore, and the **Insureds** shall execute all papers required and shall do everything that may be necessary to secure and preserve such rights including the execution of such documents necessary to enable the Company to effectively bring suit in the name of the **Insureds**.

Section 10. Notice and Authority

It is hereby agreed that the **Entity** shall act on behalf of all **Insureds** with respect to giving and receiving of notice of claim or cancellation, the payment of premiums and the receiving of any return premiums that may become due under the policy, the receipt and acceptance of any endorsements issued to form a part of this policy and the exercising or declining to exercise any right to a Discovery Period.

IN WITNESS WHEREOF, Federated Rural Electric Insurance Exchange has caused this policy to be signed by its Attorney-in-Fact, Federated Rural Electric Management Corp.



ASSISTANT SECRETARY

Susan M. Olander



PRESIDENT AND CHIEF EXECUTIVE OFFICER

Philip D. Irwin

Directors, Officers and Managers Liability Application

(FL & IA) Account Executive TWH
License Number: 403309

Directors, Officers and Managers Liability Application

NOTICE: THIS APPLICATION IS FOR A CLAIMS MADE AND REPORTED POLICY WHICH APPLIES ONLY TO CLAIMS FIRST MADE OR REPORTED DURING THE POLICY PERIOD, RETROACTIVE PERIOD, OR ANY EXTENDED REPORTING PERIOD. THE LIMIT OF LIABILITY AVAILABLE TO PAY DAMAGES OR SETTLEMENTS WILL BE REDUCED, AND MAY BE EXHAUSTED, BY COSTS OF DEFENSE, AND COSTS OF DEFENSE WILL BE APPLIED AGAINST THE APPLICABLE DEDUCTIBLE. THE COVERAGE AFFORDED UNDER THIS POLICY DIFFERS IN SOME RESPECTS FROM THAT AFFORDED UNDER OTHER POLICIES. PLEASE READ THE ENTIRE APPLICATION CAREFULLY BEFORE SIGNING.

- 1. System Name Taylor County Rural Electric Coop. Corp. State: KY
- 2. Requested DOM Limit of Liability \$ 1,000,000 \$ 2,000,000 \$ 3,000,000 \$ 4,000,000 \$ 5,000,000 \$ 6,000,000 \$ 7,000,000 \$ 8,000,000 \$ 9,000,000 \$ 10,000,000 Other: _____
- 3. Requested Fiduciary (ERISA) Limit of Liability \$1,000,000 \$2,000,000 \$3,000,000 \$4,000,000 \$5,000,000 Other: _____
- 4. Retroactive Coverage Requested (new policies only) 3 year 5 year None
- 5. Deductible Requested : \$2,500 \$5,000 \$10,000 Other \$ _____
- 6. Anti-Trust Defense Coverage Requested Yes No Limit: _____
- 7. Choice of Defense Buy-Back Requested Yes No
- 8. \$1 Million Limit Capital Credit Defense Cost Coverage Requested Yes No
- 9. Proposed Effective Date 11-15-21 10. Number of Authorized Voting Board Members 7
- 11. Number of Employed Attorneys (employees on the System payroll, not on Retainer) N/A
- 12. Does the System Provide Safety, Consulting, Training or Other Services to Others? Yes No
If so What, and to Whom? _____
If so, Number of Employees Providing the above Training or Services? _____
(Please attach a separate sheet to completely describe the training, consulting, or services provided.)
- 13. How many employees have been involuntarily terminated in the last year? 0
How many employees have voluntarily terminated in the last year? 1
Are there any anticipated lay-offs or staff reductions planned for the coming year? Yes No
(If yes please attach full details.)
Is a qualified attorney consulted before all involuntary employee terminations? Yes No
- 14. Please list all retirement plans to be covered by the ERISA Fiduciary coverage under this policy.

Legal Plan Name	Outside Administrator
NRECA 401k Pension Plan	NRECA

Directors, Officers and Managers Liability Application

Have any retirement plans been, or will be terminated, suspended, merged, or converted in the next 24 months?

Yes No

(If yes, please attach full details.)

Have procedures been implemented to ensure each Plan is administered according to the terms, and that it complies in form and operation with ERISA, the Internal Revenue Code and other applicable laws and regulations? Yes No
(If no, please attach full details.)

15. *Within the last 5 years, has the System received any inquiry, complaint or notice of hearing from any state or federal regulatory authority or congressional or legislative committee? (If the answer is yes, please attach full details.)* Yes No

16. *Within the scope of proposed insurance, has any claim been made, or is any now pending, against the entity or against any person proposed for insurance in the capacity of either Director, Trustee or Officer? (If the answer is yes, please attach full details.)* Yes No

17. *Within the scope of the proposed insurance, has any Director, Trustee or Officer any knowledge or information of any negligent act, error, omission or breach of duty which he reasonably should expect could give rise to a claim against him? (If the answer is yes, please attach full details.)* Yes No

18. *Has the System and/or its Directors, Trustees or Officers been involved in or have any knowledge of pending federal, state or local legal action or proceedings against the System and/or its Directors, Trustees or Officers? (If the answer is yes, please attach full details.)* Yes No

19. *Are any of the Directors, Trustees or Officers indebted to the System? (If the answer is yes, please attach full details.)* Yes No

20. What Subsidiary Organizations are owned by the System? None

(Please attach a list showing names, percent of System ownership, number of Board Members and whether or not these members are also on the System Board, a description of each subsidiary operation, and when all the insurance policies on each subsidiary expire.)

21. The *Officer* of the System designated to receive any and all notices from the insurer or their authorized representative(s) concerning this insurance is:

Full Name Barry L. Myers

22. It is agreed that any claim or action arising from any negligent act, error or omission or breach of duty which is known to any Director, Trustee or Officer prior to issuance of the policy shall be excluded from the coverage. Yes No
(If the answer is no, please attach full details.)

STATE-MANDATED FRAUD AND CONSUMER PROTECTION WARNINGS:

NOTICE TO APPLICANTS: ANY PERSON WHO KNOWINGLY AND WITH INTENT TO DEFRAUD ANY INSURANCE COMPANY OR ANOTHER PERSON FILES AN APPLICATION FOR INSURANCE OR STATEMENT OF CLAIM CONTAINING ANY MATERIALLY FALSE INFORMATION, OR CONCEALS FOR THE PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY FACT MATERIAL THERETO, COMMITS A FRAUDULENT INSURANCE ACT, WHICH IS A CRIME AND SUBJECTS THE PERSON TO CRIMINAL AND (NY: SUBSTANTIAL) CIVIL PENALTIES. (NOT APPLICABLE IN CO, HI, NE, OH, OK, OR) IN THE STATES OF LA, ME AND VA, INSURANCE BENEFITS MAY ALSO BE DENIED)

Directors, Officers and Managers Liability Application

ARKANSAS APPLICANTS: ANY PERSON WHO KNOWINGLY PRESENTS A FALSE OR FRAUDULENT CLAIM FOR PAYMENT OF A LOSS OR BENEFIT OR KNOWINGLY PRESENTS FALSE INFORMATION IN AN APPLICATION FOR INSURANCE IS GUILTY OF A CRIME AND MAY BE SUBJECT TO FINES AND CONFINEMENT IN PRISON.

COLORADO APPLICANTS: IT IS UNLAWFUL TO KNOWINGLY PROVIDE FALSE, INCOMPLETE, OR MISLEADING FACTS OR INFORMATION TO AN INSURANCE COMPANY FOR THE PURPOSE OF DEFRAUDING OR ATTEMPTING TO DEFRAUD THE COMPANY. PENALTIES MAY INCLUDE IMPRISONMENT, FINES, DENIAL OF INSURANCE, AND CIVIL DAMAGES ANY INSURANCE COMPANY OR AGENT OF AN INSURANCE COMPANY WHO KNOWINGLY PROVIDES FALSE, INCOMPLETE, OR MISLEADING FACTS OR INFORMATION TO A POLICY HOLDER OR CLAIMANT FOR THE PURPOSE OF DEFRAUDING OR ATTEMPTING TO DEFRAUD THE POLICY HOLDER OR CLAIMANT WITH REGARD TO A SETTLEMENT OR AWARD PAYABLE FROM INSURANCE PROCEEDS SHALL BE REPORTED TO THE COLORADO DIVISION OF INSURANCE WITHIN THE DEPARTMENT OF REGULATORY AGENCIES.

FLORIDA APPLICANTS: ANY PERSON WHO KNOWINGLY AND WITH INTENT TO INJURE, DEFRAUD OR DECEIVE ANY INSURER FILES A STATEMENT OF CLAIM OR AN APPLICATION CONTAINING ANY FALSE, INCOMPLETE OR MISLEADING INFORMATION IS GUILTY OF A FELONY OF THE THIRD DEGREE.

HAWAII APPLICANTS: FOR YOUR PROTECTION, HAWAII LAW REQUIRES YOU TO BE INFORMED THAT PRESENTING A FRAUDULENT CLAIM FOR PAYMENT OF A LOSS OR BENEFIT IS A CRIME PUNISHABLE BY FINES OR IMPRISONMENT, OR BOTH.

KANSAS APPLICANTS: K.S.A. 40-2, 118 DEFINES FRAUD AS FOLLOWS: "AN ACT COMMITTED BY ANY PERSON WHO, KNOWINGLY AND WITH INTENT TO DEFRAUD, PRESENTS, CAUSES TO BE PRESENTED OR PREPARES WITH KNOWLEDGE OR BELIEF THAT IT WILL BE PRESENTED TO OR BY AN INSURER, PURPORTED INSURER, BROKER OR ANY AGENT THEREOF, ANY WRITTEN, ELECTRONIC, ELECTRONIC IMPULSE, FACSIMILE, MAGNETIC, ORAL, OR TELEPHONIC COMMUNICATION OR STATEMENT AS PART OF, OR IN SUPPORT OF, AN APPLICATION FOR THE ISSUANCE OF, OR THE RATING OF AN INSURANCE POLICY FOR PERSONAL OR COMMERCIAL INSURANCE, OR A CLAIM FOR PAYMENT OR OTHER BENEFIT PURSUANT TO AN INSURANCE POLICY FOR COMMERCIAL OR PERSONAL INSURANCE WHICH SUCH PERSON KNOWS TO CONTAIN MATERIALLY FALSE INFORMATION CONCERNING ANY FACT MATERIAL THERETO; OR CONCEALS, FOR THE PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY FACT MATERIAL THERETO."

LOUISIANA APPLICANTS: ANY PERSON WHO KNOWINGLY PRESENTS A FALSE OR FRAUDULENT CLAIM FOR PAYMENT OF A LOSS OR BENEFIT OR KNOWINGLY PRESENTS FALSE INFORMATION IN AN APPLICATION FOR INSURANCE IS GUILTY OF A CRIME AND MAY BE SUBJECT TO FINES AND CONFINEMENT IN PRISON.

KENTUCKY APPLICANTS: ANY PERSON WHO KNOWINGLY AND WITH INTENT TO DEFRAUD ANY INSURANCE COMPANY OR OTHER PERSON FILES AN APPLICATION FOR INSURANCE CONTAINING ANY MATERIALLY FALSE INFORMATION OR CONCEALS FOR THE PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY FACT MATERIAL THERETO COMMITS A FRAUDULENT INSURANCE ACT, WHICH IS A CRIME.

MAINE, VIRGINIA AND WASHINGTON APPLICANTS: IT IS A CRIME TO KNOWINGLY PROVIDE FALSE, INCOMPLETE OR MISLEADING INFORMATION TO AN INSURANCE COMPANY FOR THE PURPOSE OF DEFRAUDING THE COMPANY. PENALTIES MAY INCLUDE IMPRISONMENT, FINES OR A DENIAL OF INSURANCE BENEFITS.

MARYLAND APPLICANTS: ANY PERSON WHO KNOWINGLY AND WILLFULLY PRESENTS A FALSE OR FRAUDULENT CLAIM FOR PAYMENT OF A LOSS OR BENEFIT OR WHO KNOWINGLY AND WILLFULLY PRESENTS FALSE INFORMATION IN AN APPLICATION FOR INSURANCE IS GUILTY OF A CRIME AND MAY BE SUBJECT TO FINES AND CONFINEMENT IN PRISON.

NEW JERSEY APPLICANTS: ANY PERSON WHO INCLUDES ANY FALSE OR MISLEADING INFORMATION ON AN APPLICATION FOR AN INSURANCE POLICY IS SUBJECT TO CRIMINAL AND CIVIL PENALTIES.

NEW MEXICO APPLICANTS: ANY PERSON WHO KNOWINGLY PRESENTS A FALSE OR FRAUDULENT CLAIM FOR PAYMENT OF A LOSS OR BENEFIT OR KNOWINGLY PRESENTS FALSE INFORMATION IN AN APPLICATION FOR INSURANCE IS GUILTY OF A CRIME AND MAY BE SUBJECT TO CIVIL FINES AND CRIMINAL PENALTIES.

NEW YORK APPLICANTS: ANY PERSON WHO KNOWINGLY AND WITH INTENT TO DEFRAUD ANY INSURANCE COMPANY OR OTHER PERSON FILES AN APPLICATION FOR INSURANCE CONTAINING ANY MATERIALLY FALSE INFORMATION OR CONCEALS FOR THE

Directors, Officers and Managers Liability Application

PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY MATERIAL FACT THERETO COMMITS A FRAUDULENT INSURANCE ACT, WHICH IS A CRIME, AND SHALL BE ALSO SUBJECT TO A PENALTY NOT TO EXCEED FIVE THOUSAND DOLLARS AND THE STATED VALUE OF THE CLAIM FOR EACH SUCH VIOLATION.

OHIO APPLICANTS: ANY PERSON WHO, WITH INTENT TO DEFRAUD OR KNOWING THAT HE IS FACILITATING A FRAUD AGAINST AN INSURER, SUBMITS AN APPLICATION OR FILES A CLAIM CONTAINING A FALSE OR DECEPTIVE STATEMENT IS GUILTY OF INSURANCE FRAUD.

OKLAHOMA APPLICANTS: WARNING: ANY PERSON WHO KNOWINGLY, AND WITH INTENT TO INJURE, DEFRAUD OR DECEIVE ANY INSURER, MAKES ANY CLAIM FOR THE PROCEEDS OF AN INSURANCE POLICY CONTAINING ANY FALSE, INCOMPLETE OR MISLEADING INFORMATION IS GUILTY OF A FELONY.

OREGON APPLICANTS: ANY PERSON WHO KNOWINGLY AND WITH INTENT TO DEFRAUD OR SOLICIT ANOTHER TO DEFRAUD AN INSURER: (1) BY SUBMITTING AN APPLICATION OR; (2) FILING A CLAIM CONTAINING A FALSE STATEMENT AS TO ANY MATERIAL FACT MAYBE VIOLATING STATE LAW.

PENNSYLVANIA APPLICANTS: ANY PERSON WHO KNOWINGLY AND WITH INTENT TO DEFRAUD ANY INSURANCE COMPANY OR OTHER PERSON FILES AN APPLICATION FOR INSURANCE OR STATEMENT OF CLAIM CONTAINING ANY MATERIALLY FALSE INFORMATION OR CONCEALS FOR THE PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY FACT MATERIAL THERETO COMMITS A FRAUDULENT INSURANCE ACT, WHICH IS A CRIME AND SUBJECTS SUCH PERSON TO CRIMINAL AND CIVIL PENALTIES.

VERMONT APPLICANTS: ANY PERSON WHO KNOWINGLY PRESENTS A FALSE STATEMENT IN AN APPLICATION FOR INSURANCE MAY BE GUILTY OF A CRIMINAL OFFENSE AND SUBJECT TO PENALTIES UNDER STATE LAW.

VIRGINIA and UTAH APPLICANTS:

THE SIGNING OF THIS APPLICATION DOES NOT BIND THE COMPANY TO OFFER, NOR THE APPLICANT TO PURCHASE, THE INSURANCE. IT IS AGREED THAT THIS APPLICATION, INCLUDING ANY MATERIAL SUBMITTED THEREWITH, SHALL BE THE BASIS OF THE INSURANCE AND SHALL BE PHYSICALLY ATTACHED TO AND PART OF THE POLICY, IF ISSUED. THE COMPANY WILL HAVE RELIED UPON THIS APPLICATION, INCLUDING ANY MATERIAL SUBMITTED THEREWITH, IN ISSUING THE POLICY.

The undersigned being authorized by, and acting on behalf of, the applicant and all persons or concerns seeking insurance, has read and understands the Application or Proposal, and declares all statements set forth herein are true, complete and accurate, to the best of his or her knowledge. The undersigned further declares and represents that any occurrence or event taking place prior to the issuance of the policy applied for, which may render inaccurate, untrue or incomplete any statement made herein will immediately be reported in writing to the insurer. The undersigned acknowledges and agrees that the submission and the insurer's receipt of such written report, prior to the inception of the policy applied for, is a condition precedent to coverage.

The signing of the Application or Proposal does not bind the undersigned to purchase the insurance, nor does review of the Application or Proposal bind the Insurance Company to issue a policy. It is agreed that this Application or Proposal shall be the basis of the contract should a policy be issued.

All written statements and materials furnished to the insurer in conjunction with this application are hereby incorporated by reference into this application and made a part hereof.

If an order is received, the application is attached to and becomes a part of the policy so it is necessary that all questions be answered in detail.

Signature *Samuel L. Nye* Date 7/21/21
Title Manager

When this application is completed, submit it and your most recent audited financial statement, including the auditors' opinion and the accompanying notes to financial statements required for adequate disclosure to:
Federated Rural Electric Insurance Exchange, P.O. Box 15147, Lenexa, Kansas 66285-5147.



**FEDERATED RURAL ELECTRIC
INSURANCE EXCHANGE**

*This endorsement changes the policy.
Please read it carefully.*

In consideration of the premium charged, Federated and the Insured agree, subject to all provisions of the policy except as modified herein, as follows:

POLICYHOLDER DISCLOSURE NOTICE OF TERRORISM INSURANCE COVERAGE

Coverage for acts of terrorism is included in your policy. You are hereby notified that the Terrorism Risk Insurance Act, as amended in 2019, defines an act of terrorism in Section 102(1) of the Act: The term “act of terrorism” means any act or acts that are certified by the Secretary of the Treasury—in consultation with the Secretary of Homeland Security, and the Attorney General of the United States—to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property, or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of certain air carriers or vessels or the premises of a United States mission; and to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion. Under your coverage, any losses resulting from certified acts of terrorism may be partially reimbursed by the United States Government under a formula established by the Terrorism Risk Insurance Act, as amended. However, your policy may contain other exclusions which might affect your coverage, such as an exclusion for nuclear events. Under the formula, the United States Government generally reimburses 80% beginning on January 1, 2020, of covered terrorism losses exceeding the statutorily established deductible paid by the insurance company providing the coverage. The Terrorism Risk Insurance Act, as amended, contains a \$100 billion cap that limits U.S. Government reimbursement as well as insurers’ liability for losses resulting from certified acts of terrorism when the amount of such losses exceeds \$100 billion in any one calendar year. If the aggregate insured losses for all insurers exceed \$100 billion, your coverage may be reduced.

The portion of your annual premium that is attributable to coverage for acts of terrorism is \$0, and does not include any charges for the portion of losses covered by the United States government under the Act.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 32

RESPONSIBLE PARTY: Patsy Walters

Request 32. Employee Awards. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 62. The answer is not fully responsive. State whether the 2021 amount shown is the amount requested for recovery in the adjusted test year. If not, provide the total amount of employee awards requested for recovery in the adjusted test year.

Response 32. Please see below the amount requested in the adjusted test year:

	2018	2019	2020	Proforma Test Year-2021	Adjusted Adjustment	Adjusted Test Year- 2021	2022
Employee Christmas Party/Picnic	1,813.63	4,026.91	37.78	3,105.50	0.00	3,105.50	4,187.02
Employee Christmas Present	1,358.38	600.00	1,796.81	2,682.19	0.00	2,682.19	2,690.83
Employee Retirement Gift	0.00	629.80	0.00	172.94	0.00	172.94	833.81
Employee Service Awards	978.66	2,971.60	30.36	4,954.28	0.00	4,954.28	0.00
Total Employee Expense	4,150.67	8,228.31	1,864.95	10,914.91	0.00	10,914.91	7,711.66

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 33

RESPONSIBLE PARTY: Patsy Walters

Request 33. Payroll. Refer to Taylor County RECC's response to the Attorney General's First Request, Items 103 and 105.

- a. Reconcile the 60 FTE's in 2022 shown on Item 103 with the 2022 average number employee of 53.75 derived from Item 105 (Attachment).
- b. Provide the same reconciliation of 2021 FTEs/employees between the above-referenced two responses.
- c. Provide the Company's explanation of the difference between FTE (full time equivalents) and employees.

Response 33a. The 60 FTE's in 2022 is the actual number of employees (W2's) Taylor County RECC had for the year. Taylor County had 3 employees to retire and 7 new hires due to the number that terminated employment from the previous year, making the average of 53.75 a more accurate FTE.

Response 33b. The 58 FTE's in 2021 is the actual number of employees (W2's) Taylor County RECC had for the year. Taylor County had 4 employees to terminate employment due to no family insurance being offered and 2 to retire. The average number of FTE's would be 54.

Response 33c. Taylor County RECC has only full-time employees except when an intern was hired to work for 2 summers. This person was working a 40-hour week which would count as a FTE. The intern was later hired as a full time permanent after finishing college.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

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RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 34

RESPONSIBLE PARTY: Patsy Walters

Request 34. Payroll. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 102. The Attorney General originally requested the Company to provide information, in part, concerning merit, promotion, and step increases for each employee group.

- a. Explain how Taylor County RECC differs between a promotion and step increase.
- b. Explain if an employee is eligible for both a promotion and step increase, and if so, explain how and why in detail.
- c. Explain how the Company determines whether an employee receives a promotion and/or step increase.
- d. Explain how the size of a step increase is determined.

Response 34a. Taylor County RECC considers a step increase to be when a union employee moves up in percentage according to our labor Union Contract (See Below). Taylor County RECC considers a promotion when a union employee moves up in classification. For a

non-union employee, they could be placed on step increases in relation to the market value of the position. A promotion for a non-union would be to a new title or position.

ARTICLE XXVI
Wage Rates and Classifications

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".

Response 34b. A union employee is eligible for both a step and a promotion increase within the same year. For example, an employee who is at 80% of the classified rate of Apprentice Lineman will step up to 90% at 1 year of employment according to the labor contract. Then if that employee has reached the qualifications to move up to Third Class Lineman and by approval if that employees Managers/Supervisors/CEO then the employee would be promoted. For a non-union employee, technically they could receive a step increase and a promotion in the same year. The promotion would only come from a new position, whereas the step increase would only occur if they needed to be moved closer to the market in pay.

Response 34c. For a union employee, please see Response 34a and Response 34b. For a non-union employee, promotion happens when an employee moves to a higher position in responsibility and pay, or their current position is re-evaluated. A step increase would only be awarded if the employee is below market value in pay.

Response 34d. For a union employee, the size of a step increase is negotiated in the labor union contract. For a non-union employee, job performance is evaluated to ensure the employee is performing well. The step amount is usually included with the merit amount and is in relation to how far below the market the employee is.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

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RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 35

RESPONSIBLE PARTY: Patsy Walters

Request 35. Legal Expense. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 91. The answer is not fully responsive.

- a. Provide the amount of legal expense for the adjusted test year.
- b. State whether the 2021 amount shown is the full amount requested for recovery in the adjusted test year.

Response 35. Please see attached. The attachment is an Excel spreadsheet and is being uploaded separately.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

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RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 36

RESPONSIBLE PARTIES: Patsy Walters

Request 36. Non-Operating Margins-Other. Refer to the Direct Testimony of John Wolfram ("Wolfram Testimony"), Exhibit JW-2, page 1, Columns 2 – 3.

- a. Provide the source of these amounts.
- b. Explain why there is a difference between the amounts in Columns 2 and 3.

Response 36a. In Exhibit JW-2, page 2, Column 2, the Non-Operating Margins–Other value is cited from the RUS Form 7, Part A, Line 24. The pro forma adjustment to this value, located in Column 3, is cited from Exhibit JW-2, Page 21 of 22, Reference Schedule 1.14, Audit Adjustment SBA/PPA Loan, line 21.

Response 36b. Column 2 is the actual test year amount from the cooperative books and records. Column 3 is the pro forma adjustment to that amount based on Reference Schedule 1.14. Please see attached. Please note the differences are in red font. The attached is an Excel spreadsheet and is being uploaded separately.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 37

RESPONSIBLE PARTY: Patsy Walters

Request 37. Other Revenues. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 97.

- a. Explain the decrease in penalties-billing in 2020 and 2021 over the other years shown.
- b. Explain the increase in penalties-billing in 2022 over the 2021 level.
- c. Explain the decrease in reconnect & collection fee in 2020 over the other years shown.
- d. Explain the increase in reconnect & collection fee in 2021 over the 2020 level.
- e. Explain the increase in reconnect & collection fee in 2022 over the 2021 level.
- f. Explain why no adjustments were made to other electric revenue in the test year.

Response 37a. Please refer to PSC Case #2020-00085 Page 8 Item 2 - Until otherwise ordered by the Commission, utilities shall waive all late payment charges. Taylor County RECC continued to work with members by setting up payment arrangements. Qualified members were also able to take advantage of government assistance programs.

Response 37b. With the approval of the EKPC pass through rate case in late 2021, this in turn caused an increase in penalties in 2022 over 2021. Please see below explanation taken from Taylor County RECC's Tariff Sheet No. 40:

TERMS OF PAYMENT

The above rates are net, the gross rates being five percent higher. In the event the current monthly bill is not paid by the first of the month following the meter reading date the gross rates shall apply.

Response 37c. Please refer to PSC Case #2020-00085 Page 8 Item - Until otherwise ordered by the Commission, utilities shall cease disconnections for non-payment.

Response 37d. In 2021, the Commission lifted the order to cease disconnections for non-payment.

Response 37e. In 2022, new management aggressively began working disconnects caused by past due bills not being paid. This contributed to an increase in reconnect and collection fees as members paid their past due bills to be reconnected.

Response 37f. In 2021, the Commission lifted the order to waive all late payment charges and to cease disconnections for non-payment. Taylor County RECC also expects penalties and reconnection/collection fees to level off once members adjust to the enforced policies of past due bills.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 38

RESPONSIBLE PARTY: Patsy Walters

Request 38. Interest Expense. Refer to the Wolfram Testimony, Exhibit JW-2, Schedule 1.03. Provide copies of the existing loan agreements for the loans on Schedule 1.03.

Response 38. Please see attached existing loan agreements that Taylor County RECC has on file. Taylor County would have to request a copy of the remaining loan agreements from CoBank and RUS if necessary.

FFB 2-1



**United States Department of Agriculture
Rural Development**

Mr. Raymond Rucker
President
Taylor County Rural Electric Cooperative
Corporation
P.O. Box 100
Campbellsville, Kentucky 42719-0100

SEP 26 2011

Dear Mr. Rucker:

We are pleased to advise you that a loan guarantee commitment in the amount of \$6,000,000 has been approved for Taylor County Rural Electric Cooperative Corporation (Taylor County) by the Rural Utilities Service (RUS). Under this commitment, RUS will guarantee a loan of \$6,000,000 to Taylor County from the Federal Financing Bank (FFB) under the terms and conditions set forth in the Note Purchase Commitment and Servicing Agreement dated as of January 1, 1992, as amended, between RUS and FFB. The proceeds of the guaranteed loan, designated "AC8," are to be used by Taylor County to finance only the system extensions and additions described in the RUS Form 740c, Cost Estimates and Loan Budget for Electric Borrowers, dated July 7, 2011, enclosed and made a part hereof. Written approval by RUS must be obtained prior to the advancement of any loan proceeds for use for system extensions and additions that are not specifically listed on the enclosed RUS Form 740c.

The "AC8" loan contract and related documents, together with instructions, will be forwarded in the future for execution. The "AC8" loan is approved with the understanding that the loan documents will be authorized and executed by your organization and returned to us by the date set forth in the letter transmitting the documents.

Please note that this letter does not constitute an approval to advance the loan proceeds. Proceeds are eligible for advancement on the "AC8" loan after all conditions below have been met and the proper advance request documentation has been submitted to RUS:

1. RUS has entered into a contract of guarantee with Taylor County, and the FFB has agreed, with RUS approval, to make Taylor County a guaranteed loan of \$6,000,000 to finance the system extensions and additions described on the enclosed RUS Form 740c;
2. Taylor County has submitted evidence, in form and substance satisfactory to the Administrator, that the conditions in the contract of guarantee have been satisfied to the extent and in the manner prescribed by the Administrator;
3. Taylor County has submitted evidence, in form and substance satisfactory to the Administrator, that Taylor County has duly authorized, executed, and has delivered to the Administrator a RUS loan contract, the FFB Note and the Reimbursement Note in the manner prescribed by the Administrator; and

1400 Independence Ave. S.W. · Washington DC 20250-0700
Web: <http://www.rurdev.usda.gov>

Committed to the future of rural communities.

Kentucky 23 "AC8" Taylor

2

- 4. Taylor County has submitted evidence, in form and substance satisfactory to the Administrator, that Taylor County has duly authorized, executed, delivered, recorded, and filed a mortgage or other security instrument, if required, which is in form and substance satisfactory to the Administrator.

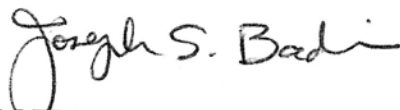
Please note that the approval of this loan guarantee commitment is an offer to Taylor County of the "AC8" guaranteed loan. Your acknowledgement and acceptance of the "AC8" guaranteed loan is subject to the specified terms and conditions identified above. Your acknowledgement and acceptance must be received by RUS, by signature of the President, by September 29, 2011; otherwise, the commitment will be VOID. The official authorized by your organization to execute the loan documents must execute, date, and return this commitment. The executed and dated commitment may be faxed or scanned and E-Mailed to:

Mr. William Frost
 Facsimile Number: 202 205-5067
 E-Mail Address: LoanCommitment@wdc.usda.gov

The original executed and dated commitment must immediately follow by mail to:

Mr. William Frost
 U.S. Department of Agriculture
 Rural Utilities Service, Electric Programs
 Northern Regional Division
 Room 0241 S. Stop 1566
 1400 Independence Avenue, SW
 Washington, DC 20250-1566

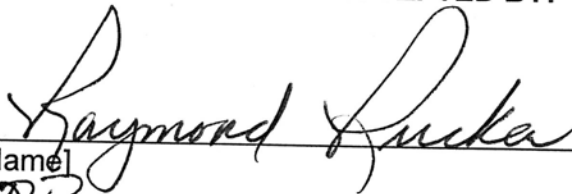
Sincerely,



JOSEPH S. BADIN
 Director
 Northern Regional Division
 Electric Programs

Enclosure - RUS Form 740c

ACKNOWLEDGED AND ACCEPTED BY:



[Name]

RRES

[President]

9/29/11

[Date]

RUS LOAN CONTRACT SCHEDULE 1

1. The purpose of this loan is to finance construction of distribution facilities and such other purposes that RUS may agree to in writing in order to carry out the purposes of the Act.
2. The Mortgage shall mean the Restated Mortgage and Security Agreement, dated as of November 1, 2004, among the Borrower, RUS and CoBank, as it may have been or shall be supplemented, amended, consolidated, or restated from time to time.
3. The governmental authority referred to in Section 2.1(c) is the **Not Applicable**.
4. The date of the Borrower's financial information referred to in Section 2.1(h) is May 31, 2011.
5. The principal place of business and mailing address of the Borrower referred to in Section 2.1(i) is 625 West Main Street, Campbellsville, Kentucky 42718-2510.
6. All of the property of the Borrower is located in the Counties of Adair, Casey, Cumberland, Green, Hart, Marion, Metcalf, Russell, and Taylor in the Commonwealth of Kentucky.
7. There are no subsidiaries as referred to in Section 2.1(k).
8. The Contemporaneous Loan referred to in Section 5.3 is described as follows:
None.
9. The RUS Commitment referred to in the definitions means a loan in the principal amount of \$6,000,000.00, which is being made to Taylor County Rural Electric Cooperative Corporation by the Federal Financing Bank (FFB) and guaranteed as to payment by RUS, pursuant to the Rural Electrification Act and RUS Regulations.
10. Amortization of Advance shall be based upon the method for the repayment of principal for an Advance selected for such Advance, in accordance with that certain note, dated as of even date herewith, evidencing the RUS guaranteed FFB loan.
11. The SPECIAL conditions referred to in Section 4.2 is as follows:

The Borrower has duly authorized, executed, and has delivered to the Administrator of RUS, the note (the "FFB Note"), dated December 1, 2011, evidencing the loan made by FFB to the Borrower, within ninety (90) days of the date of the certain designation notice committing FFB to purchase the FFB Note (the "Designation Notice"), in the manner prescribed in the Designation Notice and has satisfied all the conditions set forth in the Designation Notice.
12. The additional AFFIRMATIVE covenants referred to in Section 5.22 are as follows:
None.
13. The additional NEGATIVE covenants referred to in Section 6.16 are as follows:
None.

14. The addresses of the parties referred to in Section 9.1. are as follows:

<u>RUS</u>	<u>BORROWER</u>
Rural Utilities Service	Taylor County Rural Electric Cooperative Corporation
U.S. Department of Agriculture	625 West Main Street
Washington, DC 20250-1500	Campbellsville, Kentucky 42718-2510
Attention: Administrator	
Fax: 202-720-0498	Fax: 270-789-3625

15. The additional types of contract referred to in Section 6.5(f) are described as follows:

None.

16. The organizational identification number of the Borrower referred to in Section 2.1(m) is 0050749.

EXHIBIT A

FORMS OF PROMISSORY AND REIMBURSEMENT NOTES

This Exhibit A of this Loan Contract consists of the following sample documents:

1. FFB Promissory Note
2. FFB Reimbursement Note

(10-01)

RUS

FOR FFB USE ONLY:

Note Identifier: _____

Purchase Date: _____

Last Day
For an
Advance (¶3) December 1, 2015

Maximum
Principal
Amount (¶4) \$6,000,000.00

Final
Maturity
Date (¶5) December 31, 2045

FOR RUS USE ONLY

RUS
Note
Number: _____

First Principal
Payment
Date (¶8) December 31, 2013

Security
Instrument
(¶24) Restated Mortgage and
Security Agreement, dated
as of November 1, 2004,
made by and among Taylor
County Rural Electric
Cooperative Corporation,
United States of America
and CoBank, ACB (Kentucky
0023-AC8 Taylor)

Note
Date December 1, 2011

Place
of Campbellsville,
Issue Kentucky

FUTURE ADVANCE PROMISSORY NOTE

1. Promise to Pay.

FOR VALUE RECEIVED,

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
(the "Borrower," which term includes any successors or assigns)
promises to pay the **FEDERAL FINANCING BANK** ("FFB," which term
includes any successors or assigns) at the times, in the manner,
and with interest at the rates to be established as hereinafter

FFB
3-3
3-4



United States Department of Agriculture

JUN 19 2019

Rural Development
Rural Utilities Service
Electric Program
1400 Independence
Avenue SW
Room 5165 Stop 1560
Washington, DC 20250

Mr. Donald Shuffett
President
Taylor County Rural Electric Cooperative
Corporation
P.O. Box 100
Campbellsville, Kentucky 42719-0100

Voice 202.720.9545

Dear Mr. Shuffett:

We are pleased to advise you that a loan guarantee commitment in the amount of \$10,000,000 has been approved for Taylor County Rural Electric Cooperative Corporation (Taylor County RECC) by the Rural Utilities Service (RUS). Under this commitment, RUS will guarantee a loan of \$10,000,000 to Taylor County RECC from the Federal Financing Bank (FFB) under the terms and conditions set forth in the Note Purchase Commitment and Servicing Agreement dated as of January 1, 1992, as amended, between RUS and FFB. The proceeds of the guaranteed loan, designated "AD48", are to be used by Taylor County RECC to finance only the system extensions and additions described in the RUS Form 740c, Cost Estimates and Loan Budget for Electric Borrowers, dated March 7, 2019, enclosed and made a part hereof. Written approval by RUS must be obtained prior to the advancement of any loan proceeds for use for system extensions and additions that are not specifically listed on the enclosed RUS Form 740c.

The "AD48" Loan Contract and related documents, together with instructions, will be forwarded in the future for execution. The "AD48" loan is approved with the understanding that the loan documents will be authorized and executed by your organization and returned to us by the date set forth in the letter transmitting the documents.

Please note that this letter does not constitute an approval to advance the loan proceeds. Proceeds are eligible for advancement on the "AD48" loan after all conditions below have been met and the proper advance request documentation has been submitted to RUS:

1. RUS has entered into a contract of guarantee with Taylor County RECC and the FFB has agreed, with RUS approval, to make Taylor County RECC a guaranteed loan of \$10,000,000 to finance the system extensions and additions described on the enclosed RUS Form 740c;
2. Taylor County RECC has submitted evidence, in form and substance satisfactory to the Administrator, that the conditions in the contract of guarantee have been satisfied to the extent and in the manner prescribed by the Administrator;
3. Taylor County RECC has submitted evidence, in form and substance satisfactory to the Administrator, that Taylor County RECC has duly authorized, executed, and has delivered to the Administrator the RUS Loan Contract, the FFB Note and the Reimbursement Note in the manner prescribed by the Administrator; and

Kentucky 23 "AD48" Taylor

2

- 4. Taylor County RECC has submitted evidence, in form and substance satisfactory to the Administrator, that Taylor County RECC has duly authorized, executed, delivered, recorded, and filed a mortgage or other security instrument, if required, which is in form and substance satisfactory to the Administrator.

Please note that the approval of this loan guarantee commitment is an offer to Taylor County Rural Electric Cooperative Corporation of the "AD48" guaranteed loan. Your acknowledgement and acceptance of the "AD48" guaranteed loan is subject to the specified terms and conditions identified above.

This award is subject to the provisions contained in the Consolidated Appropriations Act, 2016, P.L. 114-13, Division E, Title VII, Sections 745 and 746, as amended and/or subsequently enacted for USDA agencies and offices regarding corporate felony convictions and corporate federal tax delinquencies. Please see the attached certification for compliance with these requirements.

Your acknowledgement and acceptance must be received by RUS within 14 calendar days from the date of this letter; otherwise the commitment will be VOID. The Chairman or the Board President authorized by your organization to execute the loan documents must execute by signing, dating and returning the commitment letter and completed Form AD-3031 via an E-Mail attachment to:

Karen Hargrove
E-Mail Address: LoanCommitment@usda.gov

If E-Mail is not possible, the signed document can be faxed to 1-844-875-8076. The original executed and dated commitment will remain in your files.


Sincerely,



CHRISTOPHER A. McLEAN
Assistant Administrator
Electric Program
Rural Utilities Service

Enclosures RUS Form 740c
AD-3031

ACKNOWLEDGED AND ACCEPTED BY:

Name: 
Title: President
Date: 6-27-19

cc: Mr. Barry L. Myers, General Manager, Taylor County Rural Electric Cooperative Corporation

RUS LOAN CONTRACT SCHEDULE 1

1. The purpose of this loan is to finance construction of distribution facilities and such other purposes that RUS may agree to in writing in order to carry out the purposes of the Act.
2. The Mortgage shall mean the Restated Mortgage and Security Agreement, dated as of August 1, 2019, among the Borrower, RUS and CoBank, as it may have been or shall be supplemented, amended, consolidated, or restated from time to time.
3. The governmental authority referred to in Section 2.1(c) is the **Not Applicable**.
4. The date of the Borrower's financial information referred to in Section 2.1(h) is December 31, 2018.
5. The principal place of business and mailing address of the Borrower referred to in Section 2.1(i) is 625 West Main Street, Campbellsville, Kentucky 42718-2510.
6. All of the property of the Borrower is located in the Counties of Adair, Casey, Cumberland, Green, Hart, Marion, Metcalfe, Russell and Taylor. in the Commonwealth of Kentucky.
7. There are no subsidiaries as referred to in Section 2.1(k).
8. The organizational identification number of the Borrower referred to in Section 2.1(m) is 0050749
9. Fiscal Year of Obligation: 2019
10. The Contemporaneous Loan referred to in Section 5.3 is described as follows:

None.
11. The RUS Commitment referred to in the definitions means a loan in the principal amount of \$10,000,000.00, which is being made to Taylor County Rural Electric Cooperative Corporation by the Federal Financing Bank (FFB) and guaranteed as to payment by RUS, pursuant to the Rural Electrification Act and RUS Regulations.
12. Amortization of Advance shall be based upon the method for the repayment of principal for an Advance selected for such Advance, in accordance with that certain note, dated as of even date herewith, evidencing the RUS guaranteed FFB loan.
13. The SPECIAL conditions referred to in Section 4.2 is as follows:

The Borrower has duly authorized, executed, and has delivered to the Administrator of RUS, the note (the "FFB Note"), dated August 1, 2019, evidencing the loan made by FFB to the Borrower, within ninety (90) days of the date of the certain designation notice committing FFB to purchase the FFB Note (the "Designation Notice"), in the manner prescribed in the Designation Notice and has satisfied all the conditions set forth in the Designation Notice.
14. The additional AFFIRMATIVE covenants referred to in Section 5.22 are as follows:

None.
15. The additional NEGATIVE covenants referred to in Section 6.16 are as follows:

None.

16. The additional types of contract referred to in Section 9.5(a) are described as follows:

None.

17. The addresses of the parties referred to in Section 9.1. are as follows:

RUS

Rural Utilities Service
U.S. Department of Agriculture
Washington, DC 20250-1500
Attention: Administrator
Fax: (844) 875-8076

BORROWER

Taylor County Rural Electric Cooperative
Corporation
625 West Main Street
Campbellsville, Kentucky 42718-2510
Fax: (270) 789-3625

FOR FFB USE ONLY:

Note Identifier: _____

Purchase Date: _____

Last Day
For an
Advance (¶3) August 1, 2023

Maximum
Principal
Amount (¶4) \$10,000,000.00

Final
Maturity
Date (¶5) December 31, 2053

First Principal
Payment
Date (¶8) September 30, 2021

FOR RUS USE ONLY

RUS
Note
Number: _____

Security
Instrument (¶24) Restated Mortgage and Security Agreement, dated as of August 1, 2019, made by and among Taylor County Rural Electric Cooperative Corporation, United States of America and CoBank, ACB (Kentucky 0023-AD48 Taylor)

Note
Date August 1, 2019

Place
of Campbellsville,
Issue Kentucky

FUTURE ADVANCE PROMISSORY NOTE

1. Promise to Pay.

FOR VALUE RECEIVED,

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION (the "Borrower," which term includes any successors or assigns) promises to pay the **FEDERAL FINANCING BANK** ("FFB," which term includes any successors or assigns) at the times, in the manner, and with interest at the rates to be established as hereinafter



INSTRUCTION LETTER

March 30, 2018

Mr. Barry Myers, General Manager
Taylor County Rural Electric Cooperative Corporation
625 West Main Street
Campbellsville, Kentucky 42718

Dear Mr. Myers:

First, we want to thank you for your continued business and support of CoBank. We appreciate the opportunity to serve the financing needs of Taylor County Rural Electric Cooperative Corporation (the "Borrower"). This instruction letter will provide details, in the form of a checklist that will assist you in managing the closing process. This instruction letter constitutes a "Loan Document." Capitalized terms used and not defined in this letter have the meanings given to them in the Master Loan Agreement or any other Loan Document.

Signing instructions for documents that need to be signed are provided below. Please return all signed documents, and other documents to be delivered, to the attention of Loan Processing Closing at your earliest convenience. A self-addressed envelope has been included for your use. You are welcome to expedite the processing of this transaction by e-mailing the signed documents to closing@cobank.com or by faxing the signed documents to Loan Processing Closing Fax No. (877) 222-1603, provided that all documents bearing the original ink signatures are mailed promptly to 6340 South Fiddlers Green Circle, Greenwood Village, CO 80111.

CONDITIONS PRECEDENT. CoBank's obligation to extend credit pursuant to the documents listed below is conditioned upon the receipt of the following items, all of which must be acceptable in form and substance to CoBank in its sole discretion and in compliance with the requirements of the Loan Documents.

SIGNING AUTHORITY OF BORROWER

- Incumbency Certificate (Update as Needed).** Complete the new incumbency certificate only if authorized signers have changed since the last incumbency certificate was submitted to CoBank. If there are changes, obtain the signatures of all officers authorized by the resolution, and have the Secretary or Assistant Secretary complete the certification at the bottom of the form. If we do not receive a new incumbency certificate, we will rely on the enclosed last incumbency certificate we received from you.

It is important that the documents listed below are executed by an officer authorized by your resolution and who has signed the most recent incumbency certificate (a copy with authorized titles and signatures circled is included).

BORROWER ITEMS TO BE DELIVERED OR COMPLETED

- This Letter.**

- Supplement No. RIML0654T11.**
- Compliance with Additional Notes Provision of RUS Restated Mortgage and RUS Loan Contract.** As required by Section 2.01 of the Mortgage, and Section 6.14 of the Loan Contract, in order for Supplement No. RIML0654T11 to be secured under the Mortgage as an Additional Note without the consent of any Mortgagee, complete, deliver, or act on the following. Proposed forms are provided for your use.
 - Independent Certified Public Accountant Certificate.** Have your accountant complete, sign, and date the Independent Certified Public Accountant Certificate (acceptable form provided), and return to CoBank.
 - Manager's Certificates.** Have your general manager or other authorized officer complete, sign, and date the Manager's Certificate(s) (acceptable form provided) and return to CoBank. CoBank will send these certificates to RUS and CFC on your behalf prior to making any loan advances. This shall be the evidence that the certificates have been sent to each Mortgagee to the Mortgage on or before the date of the first advance of proceeds.
- Opinion of Counsel – ECBA Form.** Your legal counsel will need to provide an opinion at closing. The acceptable form in which to provide this opinion is enclosed. Be advised that this form was adopted in August 2005 by the Electric Cooperative Bar Association (“ECBA”) of the National Rural Electric Cooperative Association (“NRECA”), and is acceptable to CoBank, the Rural Utilities Service (“RUS”) and the National Rural Utilities Cooperative Finance Corporation (“CFC”). The ECBA has also prepared an annotated opinion form containing explanatory notes and certificates regarding material contracts and litigation to assist counsel in preparing the opinion. The annotated opinion form, and certificates have been posted on the ECBA website www.co-opbar.org and on www.cooperative.com. In addition, the opinion form in Word format and copies of the annotated form, and certificates are also available from CoBank. Have your attorney work with our CoBank attorney to complete the opinion of counsel.

DOCUMENTS DELIVERED BY COBANK FOR BORROWER

- **Notice to Borrower.** Keep this notice with your records.

When all condition precedent documents have been delivered, and CoBank has determined that all closing conditions have been met and the loan closes (the “**Closing Date**”), we will send you a copy of the signed document(s) that are countersigned by CoBank for your records.

ADDITIONAL POST CLOSING AFFIRMATIVE COVENANTS. On or before the date that is 120 days after the Closing Date, or by such later date as CoBank may specify to the Borrower in writing: CoBank's obligation to continue to extend credit shall be conditioned upon the receipt of the following, all of which must be acceptable in form and substance to CoBank in its sole discretion and in compliance with the requirements of the Master Loan Agreement and the applicable Supplement(s). Documents not included with this letter and/or additional instructions will be forwarded under separate cover well ahead of the due date indicated with each document and/or action. If, for any reason, these documents or items are not delivered by the specified due date, or such later date as may be agreed to by CoBank in writing, then an “Event of Default” will have occurred under the Master Loan Agreement.

BORROWER ITEMS TO BE DELIVERED OR COMPLETED POST CLOSING

- **Supplemental Mortgage.** Provide a supplemental mortgage ("Supplemental Mortgage") that encumbers owned and/or leased property of the Borrower.
 - Perfect the first priority lien on the security interest in the property described in the Supplemental Mortgage and provide to CoBank satisfactory evidence that the Supplemental Mortgage has been duly recorded as a mortgage on all real property, and duly filed, recorded, or indexed as a security interest in all personal property wherever CoBank shall request, all in accordance with applicable law.
 - Furnish to CoBank recorded file stamped copies of the Supplemental Mortgage along with proof that all required taxes, if applicable, and fees have been paid in connection with the Supplemental Mortgage.
- **Opinion of Counsel (Updated).** At the closing of Supplement No. RIML0654T11, your attorney provided CoBank with an opinion of counsel, after the RUS Mortgage has been recorded in all of the applicable counties, and the UCC-1 or UCC-3, if applicable, has been filed with the Kentucky Secretary of State, have your attorney provide an updated opinion of counsel that includes, in addition to the opinions provided in the closing opinion, opinions concerning the security documents, the lien priorities and updated lien searches. The form of opinion is enclosed for your use. Let us know if you or your attorney would like or need an electronic version of the form of opinion. Have your attorney work with our CoBank attorney to complete the opinion of counsel.

The Borrower hereby represents that nothing in the Borrower Organizational Documents has changed since such documents were last submitted to CoBank and the Borrower remains in good standing in the jurisdiction of its incorporation or formation.

By signing this letter, Borrower hereby affirms and/or reaffirms each and every representation and warranty set forth herein and in any other Loan Documents.

This Instruction Letter, each Supplement and any other Loan Document may be executed in counterparts, each of which will constitute an original, but all of which when taken together will constitute a single contract. Delivery of an executed counterpart of a signature page of this Instruction Letter, each Supplement and any other Loan Document by facsimile or other electronic means will be as effective as delivery of a manually executed counterpart of each such agreement.

If you have any questions, contact one of your CoBank team members:

CoBank Associate	Specialty	Phone Number	E-mail Address
Luke Gaines	Relationship Manager	(800) 542-8072 Ext. 83220	lgaines@cobank.com
Teri Mellott	Closer	(800) 542-8072 Ext. 04138	tmellott@cobank.com
Quin Bowman	Documentation	(800) 542-8072 Ext. 06533	qbowman@cobank.com
Drew Hutchison	Paralegal	(800) 542-8072 Ext. 04346	dhutchison@cobank.com
Ellen Wingenter	Responsible Attorney	(800) 542-8072 Ext. 06563	ewingenter@cobank.com

Sincerely,



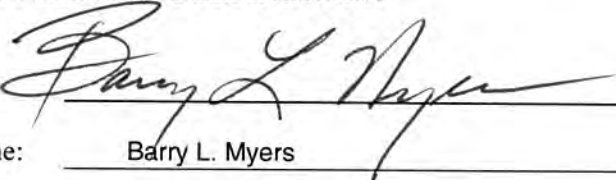
Quin Bowman

SIGNATURE PAGE FOLLOWS

SIGNATURE PAGE TO INSTRUCTION LETTER

IN WITNESS WHEREOF, the parties have caused this Instruction Letter to the Agreement to be executed by their duly authorized officer(s).

**TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION**

By:  _____

Name: Barry L. Myers

Title: Manager

SIGNATURE PAGE TO INSTRUCTION LETTER

IN WITNESS WHEREOF, the parties have caused this Instruction Letter to the Agreement to be executed by their duly authorized officer(s).

COBANK, ACB

By: _____

Name: _____

Title: _____



RESOLUTION OF THE BOARD OF DIRECTORS
of
TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
(D/B/A TAYLOR COUNTY RECC)

WHEREAS, the above named borrower ("Borrower"), under its articles of incorporation, bylaws, or other organizational documents has full power and authority to borrow money and to secure the same with its own property and property delivered to it for marketing or otherwise; and

WHEREAS, all prerequisite acts and proceedings preliminary to the adoption of this Resolution have been taken and done in due and proper form, time and manner;

NOW, THEREFORE, BE IT RESOLVED, that each of the following officers or positions (line out any not to be authorized under this Resolution) President, Vice President, Treasurer, Secretary, Manager, Office Manager, and any others to be authorized under this Resolution

("Officers") of the Borrower are jointly and severally authorized and empowered to obtain for and on behalf of the Borrower from time to time, from CoBank, ACB ("CoBank"), a loan or loans or other financial accommodations (including, without limitation, letters of credit, note purchase agreements and bankers acceptances) (collectively, a "Loan") under this Resolution; and for such purposes: (1) to execute such application or applications (including exhibits, amendments and/or supplements thereto) as may be required for all borrowings; (2) to obligate the Borrower to pay such rate or rates of interest as the Officers so acting shall deem proper, and in connection therewith to purchase such interest rate risk management products as may be offered from time to time by CoBank; (3) to obligate the Borrower to such other terms and conditions as the Officers so acting shall deem proper; (4) to obligate the Borrower to make such investments in CoBank as required by CoBank; (5) to execute and deliver to CoBank or its nominee all such written loan agreements, documents and instruments as may be required by CoBank in regard to or as evidence of any Loan made pursuant to the terms of this Resolution; (6) to pledge, grant a security interest or lien in, or assign property of the Borrower or property of others on which it is entitled to borrow, of any kind and in any amount as security for any or all obligations (past, present and/or future) of the Borrower to CoBank; (7) from time to time extend, amend, renew or refinance any such Loan; (8) to reborrow from time to time, subject to the provisions of this Resolution, all or any part of the amounts repaid to CoBank on any Loan made pursuant hereto (whether for the same or a different purpose); (9) to execute and deliver to CoBank an Electronic Commerce Master Service Agreement, a separate Service Agreement for each different service requested by the Borrower, and such other agreements, addenda, documents or instruments as may be required by CoBank in the event that the Borrower elects to use CoBank's electronic banking system (the "System"); (10) to execute and deliver to CoBank any agreements, addenda, authorization forms and other documents or instruments as may be

Taylor County R.E.C.C. is an equal opportunity provider & employer.

required by CoBank in the event that the Borrower elects to use any services or products related to the Loan that are offered by CoBank now or in the future, including without limitation an automated clearing house (ACH) service; (11) to direct and delegate to designated employees of the Borrower the authority to direct, by written or telephonic instructions or electronically, if the Borrower has agreed to use the System for such purpose, the disposition of the proceeds of any Loan authorized herein or any property of the Borrower at any time held by CoBank; and (12) to delegate to designated employees of the Borrower the authority to request by telephonic or written means or electronically, if the Borrower has agreed to use the System for such purpose, loan advances and/or other financial accommodations, and in connection therewith, to fix rates and agree to pay fees. In the absence of any direction or delegation authorized in (11) or (12) above, all existing directions and/or delegations shall remain in full force and effect and shall be applicable to any Loan authorized herein.

RESOLVED FURTHER, That each of the Officers are hereby jointly and severally authorized to: (1) establish a Cash Investment Services Account at CoBank; (2) make such investments therein as any Officer shall deem proper; (3) direct by written or telephonic instructions or electronically, if the Borrower has agreed to use the System for such purposes, the disposition of the proceeds therein; (4) delegate to designated employees of the Borrower the authority set forth in (2) and (3) above; and (5) execute and deliver all documents and agreements necessary to carry out this authority.

RESOLVED FURTHER, That each of the Officers are hereby jointly and severally authorized and directed to do and/or cause to be done, from time to time, all things which may be necessary and/or proper for the carrying out of the terms of these Resolutions.

RESOLVED FURTHER, That all prior acts by the Officers or other employees or agents of the Borrower to accomplish the purposes of these Resolutions are hereby approved and ratified.

RESOLVED FURTHER, That any Officer of the Borrower is hereby authorized and directed to cast the ballot of the Borrower in any and all proceedings in which the Borrower is entitled to vote for the selection of a member of CoBank's board of directors or for any other purpose.

RESOLVED FURTHER, That these Resolutions shall remain in full force and effect until a certified copy of a duly adopted resolution effecting a revocation or amendment, as the case may be, shall have been received by CoBank. The authority hereby granted shall apply with equal force and effect to the successors in office of the Officers herein named.


RESOLVED FURTHER, That effective on the date when the Loan under these Resolutions becomes available, the following listed Resolutions are hereby revoked: All prior CoBank Borrowing Resolutions No such revocation shall affect the validity of any action or actions made or taken in reliance on such resolution(s) prior to the effective date of revocation.

RESOLVED FURTHER, That the Secretary or any Assistant Secretary of the Borrower is hereby authorized and directed to certify to CoBank a copy of these Resolutions, the names and specimen signatures of the present Officers above referred to, and if and when any change is made in the personnel of any said Officers, the fact of such change and the name and specimen signatures of the new Officers. CoBank shall be entitled to rely on any such certification until a new certification is actually received by CoBank.

CERTIFICATE

The undersigned, a Secretary of the Borrower, hereby certifies that the Board of Directors, at a meeting duly called, noticed, convened and held on the 5th day of April, 2018, at which a quorum was present, did adopt the foregoing resolutions and that said resolutions have not been revoked or amended in any way.

Dated this 5th day of April 5, 2018.

By: 
Name: CHRIS TUCKER
Title: SECRETARY






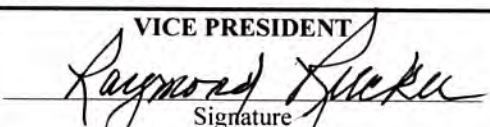
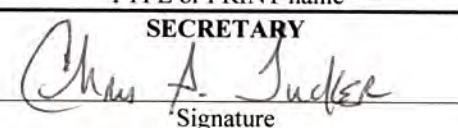
CoBank, ACB
INCUMBENCY CERTIFICATE

The undersigned, as Secretary of the Borrower named below, hereby certifies that the following persons are the current, duly elected or appointed Authorized Officers enumerated in applicable Resolutions of the Borrower's Board of Directors.

AUTHORIZED OFFICERS

NOTE: INSERT THE NAMES AND OBTAIN THE SIGNATURES OF ONLY THOSE AUTHORIZED BY THE RESOLUTION REFERRED TO ABOVE. **THIS INCUMBENCY CERTIFICATE REVOKES AND REPLACES ALL PREVIOUS INCUMBENCY CERTIFICATES.**

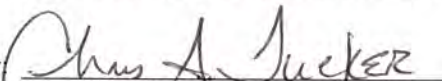
<p>PRESIDENT  Signature</p> <p>_____ DONALD DEAN SHUFFETT TYPE or PRINT name</p>
<p>TREASURER  Signature</p> <p>_____ BRADLEY IRVIN TYPE or PRINT name</p>
<p>MANAGER  Signature</p> <p>_____ BARRY L. MYERS TYPE or PRINT name</p>

<p>VICE PRESIDENT  Signature</p> <p>_____ RAYMOND RUCKER TYPE or PRINT name</p>
<p>SECRETARY  Signature</p> <p>_____ CHRIS TUCKER TYPE or PRINT name</p>
<p>OFFICE MANAGER</p> <p>_____ Signature</p> <p>_____ TYPE or PRINT name</p>

Dated this 5 day of April, 2018.

Annual Meeting Month: JULY

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

By: 
Name: CHRIS TUCKER
Title: Secretary



Loan No. RIML0654T11

SINGLE ADVANCE TERM PROMISSORY NOTE AND SUPPLEMENT

THIS SINGLE ADVANCE TERM PROMISSORY NOTE AND SUPPLEMENT (“**Supplement**”) to the Amended and Restated Master Loan Agreement dated November 24, 2003 (such agreement, as may be amended, hereinafter referred to as the “**MLA**”), is entered into as of March 30, 2018 between **COBANK, ACB**, a federally-chartered instrumentality of the United States (“**CoBank**”) and **TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**, Campbellsville, Kentucky, a corporation (together with its permitted successors and assigns, the “**Company**”). Capitalized terms not otherwise defined in this Supplement will have the meanings set forth in the MLA.

SECTION 1. SINGLE ADVANCE TERM COMMITMENT. On the terms and conditions set forth in the MLA and this Supplement, CoBank agrees to make a single advance loan to the Company in an amount not to exceed \$6,500,000.00 (the “**Commitment**”).

SECTION 2. PURPOSE. The purpose of the Commitment is to finance work plan expenditures and refinance a portion of the expenditures that were funded through the Company's CoBank (Note No. RIML0654S1) and National Rural Utilities Cooperative Finance Corporation lines of credit.

SECTION 3. TERM. The Commitment will expire at 12:00 p.m. Denver, Colorado time on August 30, 2018, or on such later date as CoBank may, in its sole discretion, authorize in writing (the “**Term Expiration Date**”).

SECTION 4. LIMITS ON ADVANCES, AVAILABILITY, ETC. The loans will be made available as provided in Section 2 of the MLA.

SECTION 5. INTEREST. The Company agrees to pay interest on the unpaid balance of the loan(s) in accordance with the following interest rate option(s):

(A) **Weekly Quoted Variable Rate.** At a rate per annum equal at all times to the rate of interest established by CoBank on the first Business Day of each week. The rate established by CoBank will be effective until the first Business Day of the next week. Each change in the rate will be applicable to all balances subject to this option and information about the then current rate will be made available upon telephonic request.

(B) **Quoted Rate.** At a fixed rate per annum to be quoted by CoBank in its sole discretion in each instance. Under this option, rates may be fixed on such balances and for such periods, as may be agreeable to CoBank in its sole discretion in each instance, provided that: (1) the minimum fixed period will be 365 days; (2) amounts may be fixed in an amount not less than \$100,000.00; and (3) the maximum number of fixes in place at any one time will be five.

The Company will select the applicable rate option at the time it requests a loan hereunder and may, subject to the limitations set forth above, elect to convert balances bearing interest at the variable rate option to one of the fixed rate options. If the Company fails to elect an interest rate option, interest will accrue at the variable interest rate option. Upon the expiration of any fixed rate period, interest will automatically accrue at the variable rate option unless the amount fixed is repaid or fixed for an additional period in accordance with the terms hereof. Notwithstanding the foregoing, rates may not be fixed for

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
Campbellsville, Kentucky
Supplement No. RIML0654T11

periods expiring after the maturity date of the loans and rates may not be fixed in such a manner as to cause the Company to have to break any fixed rate balance in order to pay any installment of principal. All elections provided for herein will be made telephonically or in writing and must be received by 12:00 p.m. Denver, Colorado time. Interest will be calculated on the actual number of days each loan is outstanding on the basis of a year consisting of 360 days and will be payable monthly in arrears by the 20th day of the following month or on such other day as CoBank will require in a written notice to the Company ("**Interest Payment Date**").

SECTION 6. PROMISSORY NOTE. The Company promises to repay the unpaid principal balance of the loan in 360 consecutive, monthly installments, payable on the 20th day of each month, with the first installment due on September 20, 2018, and the last installment due on August 20, 2048. The amount of each installment will be the same principal amount that would be required to be repaid if the loan(s) were scheduled to be repaid in level payments of principal and interest and such schedule was calculated utilizing the rate of interest in effect on the date funds are advanced under this Supplement. Principal due on the first payment date will constitute a month's amortization, regardless of any partial month's interest due in accordance with the provisions set forth herein.

In addition to the above, the Company promises to pay interest on the unpaid principal balance of the loan at the times and in accordance with the provisions set forth herein.

SECTION 7. PREPAYMENT. Subject to the broken funding surcharge provision of the MLA, the Company may, on one Business Day's prior written notice, prepay all or any portion of the loan(s). Unless otherwise agreed by CoBank, all prepayments will be applied to principal installments in the inverse order of their maturity and to such balances, fixed or variable, as CoBank will specify.

SECTION 8. SECURITY. The Company's obligations hereunder and, to the extent related hereto, under the MLA, will be secured as provided in Section 4 of the MLA or in a closing instruction letter signed by the parties (an "**Instruction Letter**").

SECTION 9. FEES. INTENTIONALLY OMITTED.

SECTION 10. NON-PATRONAGE. Notwithstanding any provisions in the MLA or CoBank's Bylaws and Capital Plan to the contrary, the loan(s) evidenced by this Supplement shall be made on a non-patronage basis. Therefore, any amounts advanced hereunder shall not be included in the annual average accruing loan volume calculation for purposes of determining Company's patronage refund, if any.

SIGNATURE PAGE FOLLOWS

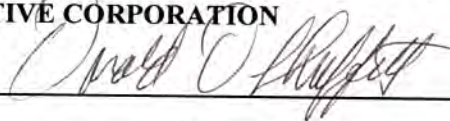
TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
Campbellsville, Kentucky
Supplement No. RIML0654T11

SIGNATURE PAGE TO SUPPLEMENT

IN WITNESS WHEREOF, the parties have caused this Supplement to the MLA to be executed by their duly authorized officer(s).

**TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION**

By:



Name:

DONALD DEAN SHUFFETT

Title:

PRESIDENT

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
Campbellsville, Kentucky
Supplement No. RIML0654T11

SIGNATURE PAGE TO SUPPLEMENT

IN WITNESS WHEREOF, the parties have caused this Supplement to the MLA to be executed by their duly authorized officer(s).

COBANK, ACB

By: _____

Name: _____

Title: _____

**CERTIFICATION OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT
REQUIRED UNDER RUS MORTGAGE SECTION 2.01 FOR ADDITIONAL NOTES**

I/We, Alan Zumstein, CPA, hereby certify the following in connection with the Single Advance Term Promissory Note and Supplement No. *RIML0654T11* (the "Additional Note") to be issued by TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION (the "Mortgagor"), in favor of CoBank, ACB, on or about March 30, 2018, pursuant to Section 2.01 of the Restated Mortgage and Security Agreement dated as of November 1, 2004 (the "Mortgage"):

- (i) The Mortgagor has achieved for each of the two calendar years immediately preceding the issuance of the Additional Notes, a TIER of not less than 1.25 and a DSC of not less than 1.25. The TIER and DSC ratios achieved are as follows:

<u>Year</u>	<u>TIER</u>	<u>DSC</u>
<u>2017</u>	<u>3.41</u>	<u>2.67</u>
<u>2016</u>	<u>6.42</u>	<u>3.66</u>

- (ii) After taking into account the effect of the Additional Notes on the Total Long Term Debt of the Mortgagor, the ratio of the Mortgagor's Net Utility Plant to its Total Long Term Debt is greater than or equal to 1.0 on a pro forma basis. The pro forma ratio is as follows:

Pro Forma Ratio: 2.24

- (iii) After taking into account the effect of the Additional Notes on the Total Assets of the Mortgagor, the Mortgagor has Equity greater than or equal to 27 percent of the Total Assets on a pro forma basis. The pro forma percentage is as follows:

Pro Forma Percentage: 67%

- (iv) The sum of the aggregate principal amount of the Additional Notes (if any) that are not related to the Electric System if added to the aggregate outstanding principal amount of all the existing Notes (if any) that are not related to the Electric System will not exceed 30% of the Mortgagor's Equity on a pro forma basis. The pro forma percentage is as follows:

Pro Forma Percentage: 7%

Capitalized terms used but not defined herein have the same meanings as defined in the Mortgage.

Signed: Alan Zumstein

Name: Alan Zumstein

Title: CPA

Date: 4/4/2018

Name and Address of CPA Firm:

Alan Zumstein, CPA

1032 Chetford Drive

Lexington KY 40509

Name and Address of Mortgagor:

Taylor County Rural Electric Cooperative Corporation

P.O. Box 100

Campbellsville, KY 42719

ADDITIONAL NOTES PROVISION OF RUS MORTGAGE

Section 2.01. Additional Notes:

(a) Without the prior consent of any Mortgagee or any Noteholder, the Mortgagor may issue additional Notes to the Government or to another lender or lenders for the purpose of acquiring, procuring or constructing new or replacement Eligible Property Additions and such Additional Notes will thereupon be secured equally and ratably with the Notes if each of the following requirements are satisfied:

(1) As evidenced by a certificate of an Independent certified public accountant sent to each Mortgagee on or before the first advance of proceeds from such Additional Notes:

(i) The Mortgagor shall have achieved for each of the two calendar years immediately preceding the issuance of such Additional Notes, a TIER of not less than 1.25 and a DSC of not less than 1.25;

(ii) After taking into account the effect of such Additional Notes on the Total Long Term Debt of the Mortgagor, the ratio of the Mortgagor's Net Utility Plant to its Total Long Term Debt shall be greater than or equal to 1.0 on a pro forma basis;

(iii) After taking into account the effect of such Additional Notes on the Total Assets of such Mortgagor, the Mortgagor shall have Equity greater than or equal to 27 percent of Total Assets on a pro forma basis; and

(iv) The sum of the aggregate principal amount of such Additional Notes (if any) that are not related to the Electric System if added to the aggregate outstanding principal amount of all the existing Notes (if any) that are not related to the Electric System will not exceed 30% of the Mortgagor's Equity on a pro forma basis.

(2) No Event of Default has occurred and is continuing hereunder, or any event which with the giving of notice or lapse of time or both would become an Event of Default has occurred and is continuing.

(3) The Eligible Property Additions being constructed, acquired, procured or replaced are part of the Mortgagor's Utility System.

(4) The Mortgagor's general manager or other duly authorized officer shall send to each of the Mortgagees a certificate in substantially the form attached hereto as Exhibit A on or before the date of the first advance of proceeds from such Additional Notes.

(b) For purposes of this section:

(1) "Eligible Property Additions" shall mean Property Additions acquired or whose construction was completed not more than 5 years prior to the issuance of the Additional Notes and Property Additions acquired or whose construction is started and/or completed not more than 4 years after issuance of the Additional Notes, but shall exclude any Property Additions financed by any other debt secured under the Mortgage at the time additional Notes are issued;

(2) Notes are considered to be "issued" on, and the date of "issuance" shall be, the date on which they are executed by the Mortgagor; and

(3) For purposes of calculating the pro forma ratios in subparagraphs (a)(1)(ii) and (iii), the values for Total Long Term Debt and Total Assets before debt issuance and the values for Equity and Net Utility Plant shall be the most recently available end-of-month figures preceding the issuance of the Additional Notes, but in no case for a month ending more than 180 days preceding such issuance.

Exhibit A

Manager's Certificate

**MANAGER'S CERTIFICATE REQUIRED UNDER MORTGAGE SECTION 2.01
FOR ADDITIONAL NOTES**

On behalf of Taylor County Rural Electric Cooperative Corporation, Campbellsville,
Kentucky (the "Borrower"),

I Barry L. Myers hereby certify as follows:

1. I am the Manager of the Borrower and have been duly authorized to deliver this certificate in connection with the Additional Note or Notes to be issued on or about March 30, 2018 pursuant to Section 2.01 of the Mortgage dated as of November 1, 2004.
2. No Event of Default has occurred and is continuing under the Mortgage, or any event which with the giving of notice or lapse of time or both would become an Event of Default has occurred and is continuing.
3. The Additional Notes described in paragraph 1 are for the purpose of funding Property Additions being constructed, acquired, procured or replaced that are or will become part of the Borrower's Utility System.
4. The Property Additions referred to in paragraph 3 are Eligible Property Additions, i.e. Property Additions acquired or whose construction was completed not more than 5 years prior to the issuance of additional Notes and Property Additions acquired or whose construction is started and/or completed not more than 4 years after issuance of the additional Notes, but shall exclude any Property Additions financed by any other debt secured under the Mortgage at the time additional Notes are issued
5. I have reviewed the certificate of the Independent certified public accountant also being delivered to each of the Mortgagees pursuant to Section 2.01 in connection with the aforesaid Additional Note or Notes and concur with the conclusions expressed therein.
6. Capitalized terms that are used in this certificate but are not defined herein have the meanings defined in the Mortgage.

Signed:

Name:

Barry L. Myers

Title:

Manager

Date:

4-5-18

Name and Address of Borrower

Taylor County Rural Electric Cooperative Corporation
P.O. Box 100
Campbellsville, KY 42719

Exhibit C-1
Manager's Certificate Required Under RUS Loan Contract Section 6.14
for Additional Notes

On behalf of Taylor County Rural Electric Cooperative Corporation I hereby certify that the Additional Note or Notes to be issued under Section 2.01 of the Mortgage on or about 4-5-18 Date Note or Notes are to be Signed meet all of the requirements of Section 6.14 of the RUS Loan Contract, namely:

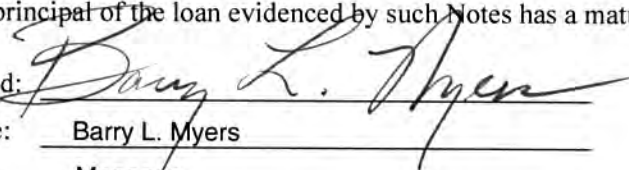
(a) The weighted average life of the loan evidenced by such Notes (18.4 years) does not exceed the weighted average of the expected remaining useful lives of the assets being financed (20.4 years) as evidenced by the attached calculation of said weighted average lives.

(b) The principal of the loan evidenced by such Notes shall either be check one and provide evidence in the second case:

X (1) repaid based on level payments of principal and interest throughout the life of the loan, or

 (2) amortized at a rate that shall yield a weighted average life that is not greater than the weighted average life that would result from level payments of principal and interest throughout the life of the loan as evidenced by the attached analysis of said weighted average lives.

(c) The principal of the loan evidenced by such Notes has a maturity of not less than 5 years.

Signed: 
Name: Barry L. Myers
Title: Manager
Date: 4-5-18

Name and Address of Borrower

Taylor County Rural Electric Cooperative Corporation
P.O. Box 100
Campbellsville, KY 42719

**Attachment to Manager's Certificate
Required Under RUS Loan Contract Section 6.14 for Additional Notes**

Analysis of Weighted Average Lives

Distribution Plant		\$83,483,649.98
Acc Prov for Deprec-Dist Plant		<u>(\$26,764,932.95)</u>
Net Distribution Plant		\$56,718,717.03
Distribution Plant		\$83,483,649.98
Composite Depreciation Rate	x	<u>3.35%</u>
Annual Depreciation		\$2,796,702.27
Net Distribution Plant		\$56,718,717.03
Annual Depreciation	/	<u>\$2,796,702.27</u>
Weighted average of expected remaining useful lives of the assets being financed		<u><u>20.3 Years</u></u>

NOTE TO COUNSEL: TWO OPINIONS WILL BE REQUIRED FOR THIS LOAN TRANSACTION, A CLOSING OPINION AND POST-CLOSING OPINION. THE CLOSING OPINION DOES NOT REQUIRE THAT YOU ADDRESS COLLATERAL DOCUMENTS AND, THEREFORE, CERTAIN REFERENCES HEREIN AND THE OPINIONS GIVEN IN THE HIGHLIGHTED AREAS ARE NOT INTENDED TO BE INCLUDED IN THE CLOSING OPINION. THE POST-CLOSING OPINION IS REQUIRED TO BE PROVIDED WITHIN 120 DAYS AFTER THE LOAN TRANSACTION CLOSES, AFTER THE COLLATERAL DOCUMENTS ARE COMPLETED, EXECUTED AND RECORDED. THE POST-CLOSING OPINION BUILDS ON THE CLOSING OPINION AND ADDS REFERENCE TO THE COLLATERAL DOCUMENTS AND MUST INCLUDE THE OPINIONS IN THE HIGHLIGHTED AREAS.

IF YOU HAVE QUESTIONS REGARDING THE FORM OF OPINION OR WOULD LIKE TO HAVE A DISCUSSION, PLEASE CONTACT ELLEN WINGENTER, THE COBANK ATTORNEY HANDLING THIS LOAN TRANSACTION. ELLEN WINGENTER CAN BE REACHED BY EMAIL AT EWINGENTER@COBANK.COM AND BY PHONE AT (303) 740-6563. THANK YOU!

**FORM OF LEGAL OPINION
FOR COBANK, CFC AND RUS LOAN TRANSACTIONS**

**[LETTERHEAD OF BORROWER'S COUNSEL]
[CLOSING OPINION POST-CLOSING OPINION]**

[DATE]

**CoBank, ACB
Attn: Electric Distribution Banking Group
6340 S. Fiddlers Green Circle
Greenwood Village, CO 80111**

Re: \$6,500,000.00 Loan(s) to TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION (the "**Borrower**")

Ladies and Gentlemen:

I. Introduction

[I/We] have served as **[general/special]** counsel for the Borrower, a **[State of organization of the Borrower]** **[Insert type of entity, e.g. corporation, cooperative, etc.]**, in connection with the documentation of the loan(s) described above. In connection with the loan(s), the Borrower has executed and delivered the following documents (collectively, the "**Loan Documents**");

- Instruction Letter dated March 30, 2018
- Single Advance Term Promissory Note and No. RIML0654T11 dated as of March 30, 2018, in the original principal amount of \$6,500,000.00 (the "Term Loan")
- General Manager's Certificate and Independent Certified CPA Certificate required by the Mortgage
- Resolution of the Board of Directors dated August 5, 2010 authorizing the Loan Documents
- Incumbency Certificate dated _____

- Restated Mortgage and Security Agreement, dated as of November 11, 2004, among the Borrower, as mortgagor, the United States of America, acting by and through Administrator of the Rural Utilities Service (“RUS”) the National Rural Utilities Cooperative Finance Corporation (“CFC”) CoBank, ACB (“CoBank”), as mortgagee(s) , as supplemented and amended by that certain Supplemental Mortgage and Security Agreement, dated as of _____, among Borrower, as mortgagor, and RUS, CFC, and CoBank, as mortgagee(s) (Collectively, the “Mortgage”).

II. Scope of Opinion/Examination of Documents

[I am/We are] delivering this opinion to you pursuant to requirements set forth in the Loan Documents.

For purposes of this opinion, **[I/we]** have examined the following:

- A. Originals or copies identified to our satisfaction of each of the Loan Documents as executed and delivered;
- B. The Articles of Incorporation and Bylaws of the Borrower, in each case as amended and in effect at the time of the authorization of, and the execution and delivery by the Borrower of, the Loan Documents;
- C. Certified resolutions of the Board of Directors of the Borrower evidencing the corporate proceedings taken to authorize the execution and delivery of, and the performance by the Borrower of its obligations under, the Loan Documents;
- D. Written information provided by governmental authorities of the State[s] of **[Include state of Borrower’s organization and all other states where the Borrower is authorized to transact business]** as to the incorporation and existence of the Borrower in the State of **[State of organization]** **[and the qualification and authorization to transact business of the Borrower in the State[s] of [List states];**
- E. A certificate of the Borrower, dated as of even date herewith and a copy of which is available upon request (the “Loans & Other Material Agreements Certificate”), certifying that the documents identified in the Loans & Other Material Agreements Certificate are: (i) all of the loan agreements and related instruments and security documents to which the Borrower is a party (and all amendments thereto); and (ii) all other agreements (and all amendments thereto) under which a default by the Borrower could have a material adverse effect on the business, operations or financial condition of the Borrower or the Borrower’s ability to perform its obligations under the Loan Documents;
- F. Originals or copies identified to **[my/our]** satisfaction, of the agreements and instruments identified in the Loans & Other Material Agreements Certificate;
- G. A certificate of the Borrower, dated as of even date herewith and a copy of which is available upon request (the “Litigation Certificate”), certifying that there is no litigation, arbitration or other legal proceeding, pending or threatened, verbally or in writing, against or affecting the Borrower or its property that, (i) if adversely determined, in the opinion of the Borrower, would have a material adverse effect upon the business, operations or financial condition of the Borrower, or the Borrower’s ability to perform its obligations under the Loan Documents or (ii) seeks to rescind, terminate, modify or suspend any authorization of any governmental entity

required in connection with the execution and delivery of the Borrower of, and the performance of the Borrower of its obligations under, the Loan Documents [, **other than [that/those] which [is/are] identified in the Litigation Certificate, a copy of which has previously been provided to you;**]

- H. The UCC Financing Statements, naming the Borrower as Debtor and **[Name of Lender(s)] as Secured [Party(ies)]**, filed in **[insert name of filing office(s)]**, (the "Filing Office(s)") and listed on **Exhibit A** hereto (the "Financing Statements");
- I. The results of searches for tax and judgment liens against the Borrower and UCC financing statements naming the Borrower as Debtor (the "Lien Search Results"), attached hereto as **Exhibit B**; and
- J. Such other certificates, documents and papers as **[I/we]** have deemed advisable in connection with this opinion.

During the course of such examination, **[I/we]** have assumed that all signatures, other than those of officers of the Borrower, are genuine, that all documents submitted to **[me/us]** as copies conform to the originals and that all documents submitted to **[me/us]** as originals are authentic.

As to matters of fact involved in this opinion, **[I/we]** have relied on statements of fact made in the Loan Documents, the Loan & Other Material Agreements Certificate and the Litigation Certificate, and on certificates, affidavits and statements of fact of officials, officers or authorized representatives of the particular governmental authority or other person or entity concerned, including the Borrower, and on discussions with representatives of the Borrower, without any independent investigation or inquiry. **[I am not/We are not/None of the individual attorneys in the Firm who has represented the Borrower in connection with the execution and delivery of the Loan Documents or who regularly represents the Borrower is]** aware of any fact that would make any such reliance unreasonable. **[I/We]** have undertaken such investigation of the law and such consideration of the facts (which we have ascertained as described herein) as **[I/we]**, in **[my/our]** professional judgment, have determined appropriate for purposes of rendering this opinion.

For purposes of this opinion, **[I/we]** have further assumed that each party to the Loan Documents, other than the Borrower, has all requisite power and authority to enter into such agreements, has taken all necessary action to execute and deliver such agreements and can effect the transactions contemplated therein without contravening any law or regulation, that each of the Loan Documents constitutes the legal, valid and binding obligation of each of such other parties enforceable against such other parties in accordance with its respective terms, and that each of such other parties will duly perform its obligations under each such agreement.

III. Opinions & Qualifications

Based on the foregoing, **[I am/We are]** of the opinion, subject to the qualifications set forth in this letter, that:

- A. The Borrower is a **[insert type of entity, e.g. corporation, cooperative, etc.]** duly organized, validly existing, and in good standing under the laws of the State of **[State of organization]**, and is duly qualified to do business and is in good standing in each jurisdiction in which the transaction of its business makes such qualification necessary.

- B. The Borrower has all requisite corporate and legal power and authority to own and operate its assets and to carry on its business as it is now being conducted and to enter into and perform its obligations under the Loan Documents.
- C. All corporate proceedings of the Borrower necessary to be taken in connection with the authorization, execution and delivery by the Borrower of, and the performance by the Borrower of its obligations under, the Loan Documents have been duly taken and all such authorizations are presently in effect.
- D. To the extent reasonably required for the maintenance and operation of its properties and business taken as a whole, the Borrower has complied with all requirements of the laws of all states in which it operates and does business, and, to the extent reasonably required to enable the Borrower to engage in the business currently transacted by it, the Borrower holds all certificates, licenses, consents or approvals of governmental entities required to be obtained on or prior to the date of this opinion.
- E. Each Loan Document has been duly executed and delivered by the Borrower and constitutes the valid and binding obligation of the Borrower enforceable against the Borrower in accordance with its terms.

The opinion set forth in this paragraph is subject to the following qualifications:

- a. The enforceability of the Loan Documents may be limited by (i) bankruptcy, insolvency, reorganization, receivership, fraudulent conveyance and other laws of general applicability relating to or affecting the rights and remedies of creditors and (ii) general principles of equity.
- b. Certain provisions of the Loan Documents may not be enforceable under laws with respect to or affecting the remedies provided for in the Loan Documents; nevertheless, such unenforceability will not render any Loan Document invalid as a whole or preclude (i) the judicial enforcement of the obligation of the Borrower to repay the principal, together with interest thereon, as provided in the **Term Loan**, and (ii) the acceleration of the obligation of the Borrower to repay such principal and interest upon a material default by the Borrower under the Loan Documents **[and]** (iii) the judicial foreclosure in accordance with **[State]** law of the lien created by the Mortgage upon the failure to pay such principal and interest at maturity or upon acceleration pursuant to clause (ii) above **[and (iv) non-judicial foreclosure by exercise of the power of sale provided in the Mortgage in accordance with [State] law at maturity or upon acceleration pursuant to clause (ii) above].**

F. The Mortgage creates a validly recorded, filed and perfected first priority mortgage lien shared pari passu and pro rata by the lenders that are parties to the Mortgage (individually, a "Mortgagee" and collectively, the "Mortgagees") on all of Borrower's real property, including without limitation all real property of the Borrower acquired after the date of delivery of the Mortgage, securing Borrower's obligations under the Loan Agreements (as defined in the Mortgage), subject and subordinate only to those liens and encumbrances expressly permitted by the Mortgage. No other recordation, filing, re-recording or re-filing is necessary to maintain the validity or priority of the lien on such real property created by the Mortgage, including without limitation after-acquired property and obligations evidenced by Additional Notes (as defined in the Mortgage) executed and delivered after the date of the Mortgage. **[If additional actions are required under state law to have the lien of the Mortgage attach to after-acquired real property or to secure future advances evidenced by Additional Notes, then include in this paragraph a statement as to what actions are required and whether the priority of the lien on such after-acquired property or with respect to the Additional Notes will date back to the date of recordation of the Mortgage. For states having mortgage recording or documentary stamp taxes, please include a statement as to what actions are required with respect to Additional Notes.]**

The opinion set forth in this paragraph III. F. is subject to the qualification that no opinion is expressed with respect to (i) the title to or the rights or interests of the Borrower in any real or personal property, or (ii) the adequacy of the description of any real property

G. The Mortgage creates in favor of the Mortgagees a valid security interest in the Borrower's interest in the fixtures identified therein located in the State of [State] and in the personal property identified therein in which a security interest may be validly created under Article 9 of the Uniform Commercial Code as in effect in the State of [State] (the "[State] UCC"). Such security interest has been validly perfected in such fixtures and personal property in which a security interest may be perfected by filing a financing statement under Article 9 of the [State] UCC. No filings, recordings or similar actions, other than the filing of the Financing Statements, are necessary under the laws of the State of [State] in order to establish or continue perfection of such security interest [except for the filing of any continuation statements required under Article 9 of the [State] UCC].

The opinion in this paragraph III. G. is subject to the following qualifications: (i) no opinion is expressed with respect to the Borrower's title to or rights or interests in any personal property; and (ii) with respect to the validity and the perfection of the security interest in personal property created under the Mortgage, this opinion does not address personal property of a type in which a security interest cannot be validly created under Article 9 of the [State] UCC, or in which a security interest can be validly created but cannot be perfected under Article 9 of the [State] UCC by filing of a financing statement.

- H. The Lien Search Results as defined above in paragraph I. of Section II. set forth the proper filing office(s) and the proper name of the debtor necessary to identify tax liens and judgment liens against the Borrower and those persons who, as of the effective dates noted in the Lien Search Results, have Financing Statements on file against the Borrower indicating the existence of a security interest in any personal property or fixtures in which a security interest may be perfected by filing under Article 9 of the [State] UCC.
- I. The execution and delivery by the Borrower of, and the performance by the Borrower of its obligations under, the Loan Documents do not and will not: (a) violate the Borrower's Articles of Incorporation or Bylaws; (b) violate any applicable law, rule or regulation to which the Borrower is subject; (c) conflict with, result in a breach of, or constitute with notice or lapse of time or both a default under, any agreement or instrument identified to [me/us] in the Loan & Other Material Agreements Certificate; or (d) violate any judicial or administrative decree, writ, judgment or order to which, to our knowledge, the Borrower is subject.

[* SELECT ONE OF THE FORMS OF PARAGRAPH III. J. ***]**

- *** J. All authorizations from governmental entities required in connection with the execution and delivery by the Borrower of, and the performance by the Borrower of its obligations under, the Loan Documents have been obtained and are in full force and effect.
- *** J. No authorization from any governmental entity is required in connection with the execution and delivery by the Borrower of, and the performance by the Borrower of its obligations under, the Loan Documents.
- K. To [my/our] knowledge, there is no litigation, arbitration or other legal proceeding pending or threatened, verbally or in writing, against or affecting the Borrower or its property that, (i) in the opinion of the Borrower as evidenced by the Litigation Certificate, if adversely determined would have a material adverse effect upon the business, operations or financial condition of the Borrower or the Borrower's ability to perform its obligations under the Loan Documents or (ii) seeks to rescind, terminate, modify or suspend any authorization of any governmental entity referred to in paragraph III. J. above.

IV. Limitation as to Particular Laws and Reliance on this Opinion

As to matters of law, [I/we] limit [my/our] opinion to the laws of the State of [State(s) where counsel is admitted to practice law] and the laws of the United States of America, and [my/our] opinions are limited to the facts and laws in existence on the date of this opinion and at no subsequent time. **[Insert if applicable: [I/We] note that certain of the Loan Documents purport to be governed by [State] law. For purposes of giving the opinions set forth above, [I/we] have assumed that [State] law is the same as the law of the State of [State where counsel is admitted to practice law].**

This opinion is delivered to you in connection with the loan referenced above, and may not be utilized or quoted by you for any other purpose or relied upon by any other person or entity other than your successors or assigns without [my/our] express written consent.

Very truly yours,

EXHIBIT A

FINANCING STATEMENTS

<u>Type of Filing</u>	<u>Filing Office</u>	<u>Filing Date</u>	<u>Continuation Required</u>
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EXHIBIT B

LIEN SEARCH RESULTS

NOTICE TO BORROWER

THE FOLLOWING DISCLOSURE RELATES TO THE AT RISK NATURE OF THE EQUITY INVESTMENT REQUIRED AS A CONDITION TO AN EXTENSION OF CREDIT. PLEASE READ THESE MATERIALS CLOSELY WHEN EVALUATING THE PROPOSED CREDIT TERMS.

You have received, or the bank has made available to you, the bank's most recent annual report, the most recent quarterly report, a copy of the Bylaws, and a copy of the current Capital Plan.

As a condition to the extension of credit, borrowers are required to own equity in the bank. Equity ownership requirements are established by the board of directors from time to time as set forth in the Capital Plan. Currently the Farm Credit Act of 1971, as amended, and the Capital Plan require each active stockholder to own a minimum investment of the bank's capital of \$1,000 or 2 percent of the loan, whichever is less. After this minimum level is achieved, future capitalization requirements will generally be made through retained patronage earnings with no additional out-of-pocket equity purchases beyond the initial investment currently expected. Equity of owners whose current investment is above target level will be available for retirement as determined by the board of directors until the target equity level is reached. The Capital Plan may be amended from time to time by the board of directors. Such amendments may increase or decrease the amount of capital required to be invested to maintain a loan.

Equity will be retired and patronage distributions will be made in accordance with the Bylaws, Capital Plan and subject to Farm Credit Administration regulations, as may be amended from time to time. ALL EQUITY IN THE BANK: (1) IS RETIREABLE ONLY AT THE SOLE DISCRETION OF THE BOARD OF DIRECTORS, SUBJECT TO FARM CREDIT ADMINISTRATION REGULATIONS, PROVIDED THAT THE BANK IS IN COMPLIANCE WITH THE MINIMUM CAPITAL ADEQUACY STANDARDS ESTABLISHED BY THE FARM CREDIT ADMINISTRATION AND THE CAPITAL REQUIREMENTS ESTABLISHED BY THE BOARD OF DIRECTORS; AND (2) IS AN INVESTMENT IN THE BANK THAT IS AT RISK AND SHOULD NOT BE CONSIDERED EQUIVALENT TO A COMPENSATING BALANCE. AT PRESENT, THE BANK MEETS ITS MINIMUM CAPITAL STANDARDS AND KNOWS OF NO REASON WHY IT SHOULDN'T CONTINUE TO MEET THOSE STANDARDS ON THE BANK'S NEXT EARNINGS DISTRIBUTION DATE.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 39

RESPONSIBLE PARTY: Patsy Walters

Request 39. Interest Expense Advance Payment. Refer to Taylor County RECC's Application, Exhibit 5 in Case No. 2012-0023.³ Explain why the Advance Payment was deducted from the computation of long-term interest expense in the prior case but is included in the pending case.

Response 39. The Advance Payment in Case No. 2012-00023 appears to be a prepayment from Taylor County RECC to RUS. The Advance Payment that is included in the case is a Loan or Note from RUS to Taylor County RECC.

³ Case No. 2012-00023, *Application of Taylor County Rural Electric Cooperative Corporation for an Adjustment of Rates* (filed Aug. 16, 2012).

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 40

RESPONSIBLE PARTY: Patsy Walters

Request 40. Advance. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 89, which states these are amounts already spent and included in CWP. Provide an itemized list of what the advance funds have been spent on.

Response 40. Please see attached Taylor County RECC's Advance 605 Report along with supporting RUS Form 219's and Special Equipment documentation.

United States Department of Agriculture - Rural Development
 Commercial Loan Services System
 Advance 605 Report

10/5/2022

Process Date	Description	Memo	Transaction Amount	Consolidated Loan Budget	Balance in Reserve	Approved No Funds	Advanced to Date	Approved For Advance
04/08/2021	Work Order 927 05/2020		\$594,363.37	\$10,000,000.00		\$0.00	\$547,469.28	\$10,000,000.00
04/08/2021	Work Order 828 06/2020		\$140,010.92	\$10,000,000.00		\$0.00	\$687,480.20	\$10,000,000.00
08/31/2021	Work Order 929 07/2020		\$242,118.23	\$10,000,000.00		\$0.00	\$929,598.43	\$10,000,000.00
08/31/2021	Work Order 929 07/2020		\$78,144.73	\$10,000,000.00		\$0.00	\$1,005,743.16	\$10,000,000.00
08/31/2021	Work Order 930 08/2020		\$401,223.57	\$10,000,000.00		\$0.00	\$1,406,966.73	\$10,000,000.00
08/31/2021	Work Order 930 08/2020		\$63,056.52	\$10,000,000.00		\$0.00	\$1,470,023.25	\$10,000,000.00
08/31/2021	Work Order 931 09/2020		\$289,012.02	\$10,000,000.00		\$0.00	\$1,759,035.27	\$10,000,000.00
08/31/2021	Work Order 931 09/2020		\$53,479.54	\$10,000,000.00		\$0.00	\$1,812,514.81	\$10,000,000.00
08/31/2021	Work Order 932 10/2020		\$394,616.46	\$10,000,000.00		\$0.00	\$2,207,131.27	\$10,000,000.00
08/31/2021	Work Order 932 10/2020		\$49,705.95	\$10,000,000.00		\$0.00	\$2,256,837.22	\$10,000,000.00
08/31/2021	Work Order 933 11/2020		\$185,352.87	\$10,000,000.00		\$0.00	\$2,442,190.09	\$10,000,000.00
08/31/2021	Work Order 933 11/2020		\$47,346.80	\$10,000,000.00		\$0.00	\$2,489,536.89	\$10,000,000.00
08/31/2021	Work Order 934 12/2020		(\$17,947.72)	\$10,000,000.00	\$17,947.72	\$0.00	\$2,489,536.89	\$10,000,000.00
08/31/2021	Work Order 934 12/2020		\$6,000.30	\$10,000,000.00	\$11,947.42	\$0.00	\$2,489,536.89	\$9,988,052.28
01/26/2022	Requisition Register # 34729 Statement # 2		\$3,200,000.00	\$10,000,000.00	\$11,947.42	\$0.00	\$2,489,536.89	\$9,988,052.58
02/04/2022	Work Order 935 01/2021		\$178,536.31	\$10,000,000.00		\$0.00	\$2,656,125.78	\$10,000,000.00
02/04/2022	Work Order 935 01/2021		\$34,998.39	\$10,000,000.00		\$0.00	\$2,691,124.17	\$10,000,000.00
02/04/2022	Work Order 936 02/2021		\$279,758.37	\$10,000,000.00		\$0.00	\$2,970,882.54	\$10,000,000.00
02/04/2022	Work Order 936 02/2021		\$44,693.84	\$10,000,000.00		\$0.00	\$3,015,576.38	\$10,000,000.00
02/04/2022	Work Order 937 03/2021		\$340,534.78	\$10,000,000.00		\$0.00	\$3,356,111.16	\$10,000,000.00
02/04/2022	Work Order 937 03/2021		\$124,297.97	\$10,000,000.00		\$0.00	\$3,480,409.13	\$10,000,000.00
02/04/2022	Special Equipment 01/31/2021		\$77,769.00	\$10,000,000.00		\$0.00	\$3,558,178.13	\$10,000,000.00
02/04/2022	Special Equipment 02/28/2021		\$4,786.00	\$10,000,000.00		\$0.00	\$3,562,964.13	\$10,000,000.00
02/04/2022	Special Equipment 03/31/2021		\$83,839.00	\$10,000,000.00	\$0.00	\$0.00	\$3,646,803.13	\$10,000,000.00
02/04/2022	Special Equipment 04/30/2021		\$144,451.00	\$10,000,000.00	\$0.00	\$0.00	\$3,791,254.13	\$10,000,000.00
02/04/2022	Special Equipment 05/31/2021		\$70,243.20	\$10,000,000.00	\$0.00	\$0.00	\$3,861,497.33	\$10,000,000.00
02/04/2022	Special Equipment 06/30/2021		\$37,997.02	\$10,000,000.00	\$0.00	\$0.00	\$3,899,494.35	\$10,000,000.00
02/04/2022	Special Equipment 07/31/2021		\$55,144.00	\$10,000,000.00	\$0.00	\$0.00	\$3,954,638.35	\$10,000,000.00
02/04/2022	Special Equipment 08/31/2021		\$57,002.00	\$10,000,000.00	\$0.00	\$0.00	\$4,011,640.35	\$10,000,000.00
02/04/2022	Special Equipment 09/30/2021		\$40,513.00	\$10,000,000.00	\$0.00	\$0.00	\$4,052,153.35	\$10,000,000.00
02/04/2022	Special Equipment 10/31/2021		\$53,499.00	\$10,000,000.00	\$0.00	\$0.00	\$4,105,652.35	\$10,000,000.00
02/04/2022	Special Equipment 11/30/2021		\$36,303.00	\$10,000,000.00	\$0.00	\$0.00	\$4,141,955.35	\$10,000,000.00
02/04/2022	Special Equipment 12/31/2021		\$86,949.00	\$10,000,000.00	\$0.00	\$0.00	\$4,228,904.35	\$10,000,000.00
02/15/2022	Work Order 938 04/2021		\$201,832.20	\$10,000,000.00	\$0.00	\$0.00	\$4,430,736.55	\$10,000,000.00
02/15/2022	Work Order 938 04/2021		\$122,847.68	\$10,000,000.00	\$0.00	\$0.00	\$4,553,584.23	\$10,000,000.00
02/15/2022	Work Order 939 05/2021		\$309,767.87	\$10,000,000.00	\$0.00	\$0.00	\$4,863,352.10	\$10,000,000.00
02/15/2022	Work Order 939 05/2021		\$51,430.44	\$10,000,000.00	\$0.00	\$0.00	\$4,914,782.54	\$10,000,000.00
02/15/2022	Work Order 940 06/2021		\$248,907.16	\$10,000,000.00	\$0.00	\$0.00	\$5,163,689.70	\$10,000,000.00
02/15/2022	Work Order 940 06/2021		\$36,908.57	\$10,000,000.00	\$0.00	\$0.00	\$5,200,598.27	\$10,000,000.00
07/21/2022	Requisition Register # 34895 Statement # 3		\$3,000,000.00	\$10,000,000.00	\$0.00	\$0.00	\$5,200,598.27	\$10,000,000.00
09/28/2022	Work Order 941 07/2021		\$36,454.94	\$10,000,000.00	\$0.00	\$0.00	\$5,237,053.21	\$10,000,000.00
09/28/2022	Work Order 942 08/2021		\$176,664.89	\$10,000,000.00	\$0.00	\$0.00	\$5,413,718.10	\$10,000,000.00
09/28/2022	Work Order 943 09/2021		\$46,799.00	\$10,000,000.00	\$0.00	\$0.00	\$5,460,517.10	\$10,000,000.00
09/28/2022	Work Order 944 10/2021		\$37,834.06	\$10,000,000.00	\$0.00	\$0.00	\$5,498,351.16	\$10,000,000.00
09/28/2022	Work Order 845 11/2021		\$45,645.59	\$10,000,000.00	\$0.00	\$0.00	\$5,543,996.75	\$10,000,000.00
09/28/2022	Work Order 946 12/2021		\$37,682.20	\$10,000,000.00	\$0.00	\$0.00	\$5,581,678.95	\$10,000,000.00
10/05/2022	Work Order 941 07/2021		\$226,468.44	\$10,000,000.00	\$0.00	\$0.00	\$5,808,147.39	\$10,000,000.00
10/05/2022	Work Order 942 08/2021		\$551,787.05	\$10,000,000.00	\$0.00	\$0.00	\$6,359,934.44	\$10,000,000.00
10/05/2022	Work Order 943 09/2021		\$270,586.68	\$10,000,000.00	\$0.00	\$0.00	\$6,630,521.12	\$10,000,000.00
10/05/2022	Work Order 944 10/2021		\$313,130.70	\$10,000,000.00	\$0.00	\$0.00	\$6,943,651.82	\$10,000,000.00
10/05/2022	Work Order 945 11/2021		\$236,275.20	\$10,000,000.00	\$0.00	\$0.00	\$7,179,927.02	\$10,000,000.00
10/05/2022	Work Order 946 12/2021		\$116,176.22	\$10,000,000.00	\$0.00	\$0.00	\$7,296,103.24	\$10,000,000.00
	Work Order 947 01/2022		\$125,660.51				\$7,421,763.75	
	Work Order 947 01/2022		\$32,790.12				\$7,454,553.87	
	Work Order 948 02/2022		\$243,386.36				\$7,697,940.23	
	Work Order 948 02/2022		\$342,195.69				\$8,040,135.92	
	Work Order 949 03/2022		\$262,425.19				\$8,302,561.11	
	Work Order 949 03/2022		\$214,655.32				\$8,517,216.43	
	Work Order 950 04/2022		\$340,067.05				\$8,857,283.48	
	Work Order 950 04/2022		\$218,658.76				\$9,075,942.24	

Work Order 951 05/2022	\$362,171.18	\$9,438,113.42
Work Order 951 05/2022	\$40,007.57	\$9,478,120.99
Work Order 952 06/2022	\$346,915.35	\$9,825,036.34
Work Order 952 06/2022	\$27,274.76	\$9,852,311.10
Work Order 953 07/2022	\$277,453.28	\$10,129,764.38
Work Order 953 07/2022	\$42,145.30	\$10,171,909.68
Work Order 954 08/2022	\$420,090.16	\$10,591,999.84
Work Order 954 08/2022	\$0.00	\$10,591,999.84
Work Order 955 09/2022	\$406,956.64	\$10,998,956.48
Work Order 955 09/2022	\$0.00	\$10,998,956.48
Special Equipment 01/2022	\$15,992.00	\$11,014,948.48
Special Equipment 02/2022	\$25,996.00	\$11,040,944.48
Special Equipment 03/2022	\$32,172.00	\$11,073,116.48
Special Equipment 04/2022	\$54,197.45	\$11,127,313.93
Special Equipment 05/2022	\$155,071.23	\$11,282,385.16
Special Equipment 06/2022	\$37,002.00	\$11,319,387.16
Special Equipment 07/2022	\$34,131.00	\$11,353,518.16
Special Equipment 08/2022	\$61,838.00	\$11,415,356.16
Special Equipment 09/2022	\$60,488.00	\$11,475,844.16

USDA-RUS				<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>				FORM APPROVED OMB No. 0672-0015		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 927		2. MONTH ENDING May-20				
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions in Aid of Construction and Previous Advances (8)	
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2020				\$35,031.28				\$2,295.06	\$32,736.23
102	2020				\$119,298.61				\$540.00	\$118,758.61
0100 Total										\$151,494.84
603	2020				\$21,767.94					\$21,767.94
606	2020				\$50,908.74	\$14,202.08				\$65,111.82
608	2020				\$1,749.44	\$465.95				\$2,215.39
0600 Total										\$89,095.15
701	2020				\$9,300.85					\$9,300.85
0700 Total										\$9,300.85
899	2020							\$239.18		(\$239.18)
0900 Total										(\$239.18)
31401	2020				\$344,711.71					\$344,711.71
3000 Total										\$344,711.71
Grand Total										\$594,363.37

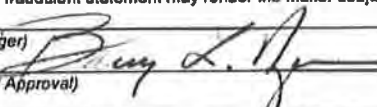
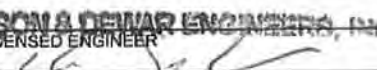
Grand Total \$594,363.37

<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="3">SUMMARY BY BUDGET NUMBER</th> </tr> <tr> <th>Bud.</th> <th>cat.</th> <th>Total</th> </tr> <tr> <td>Grand Total</td> <td></td> <td style="text-align: right;">\$0.00</td> </tr> </table>	SUMMARY BY BUDGET NUMBER			Bud.	cat.	Total	Grand Total		\$0.00	<p>BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.</p> <p>DATE May 31, 2020 SIGNATURE (Manager) <i>Barry Myers</i> BARRY MYERS</p> <p>DATE May 31, 2020 SIGNATURE (Board Approval) <i>[Signature]</i></p> <p>ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.</p> <p>INSPECTION PERFORMED BY <i>Steve Conover</i> FIRM CATTESSON & DEWAR ENGINEERS, INC</p> <p>LICENSE NUMBER <i>26220</i> SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i></p>
SUMMARY BY BUDGET NUMBER										
Bud.	cat.	Total								
Grand Total		\$0.00								

USDA-RUS				<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>				FORM APPROVED OMB No. 0672-0018		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 828		2. MONTH ENDING June-20				
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20260 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)	

code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2020				\$25,720.14				\$1,483.24	\$24,236.90
102	2020				\$75,360.09				\$90.00	\$75,270.09
0100 Total										\$99,526.99
803	2020				\$13,041.82					\$13,041.82
606	2020				\$18,727.76	\$5,028.00				\$23,755.76
0600 Total										\$36,797.38
701	2020				\$3,686.55					\$3,686.55
0700 Total										\$3,686.55
999	2020									\$0.00
0999 Total										\$0.00
Grand Total										\$140,010.92

SUMMARY BY BUDGET NUMBER	BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud. Cat. Total	
Grand Total	\$0.00
DATE	June 30, 2020
SIGNATURE (Manager)	BARRY MYERS <i>Barry L. Myers</i>
DATE	June 30, 2020
SIGNATURE (Board Approval)	
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.	
INSPECTION PERFORMED BY	STEVE COOPER
FIRM	PATERSON & DEWAR ENGINEERS, INC
LICENSE NUMBER	26220
SIGNATURE OF LICENSED ENGINEER	<i>Steve Cooper</i>

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0672-0015		
INVENTORY OF WORK ORDERS										
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records For detailed instructions see RUS Bulletin 1767B-2				1. INVENTORY NO. 929		2. MONTH ENDING July-20				
				3. SYSTEM DESIGNATION KY 23 TAYLOR				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC		
740-C CODE		WORK ORDER			GROSS FUNDS REQUIRED			DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction (1)	Retirement (2)	Budget Item No. (3)	Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)	
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2020				\$47,588.21				\$3,238.70	\$44,349.51
102	2020				\$112,656.33				\$29,714.92	\$82,941.41
0100 Total										\$127,290.92
602	2020				\$1,987.27	\$289.21				\$2,286.48
606	2020				\$84,615.07	\$11,493.90				\$76,108.97
608	2020				\$20,694.08	\$955.53				\$21,848.81
0600 Total										\$100,045.08
701	2020				\$13,011.69				\$275.00	\$12,736.69
705	2020				\$1,798.88	\$72.89				\$1,872.77
0700 Total										\$14,609.46
999	2020									\$0.00
0900 Total										\$0.00
301	2020				\$172.79					\$172.79
3000 Total										\$172.79
Grand Total										\$242,118.23
SUMMARY BY BUDGET NUMBER				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
Bud.	cat.	Total								
Grand Total		\$0.00								
DATE				July 31, 2020			SIGNATURE (Manager) BARRY MYERS 			
DATE				July 31, 2020			SIGNATURE (Board Approval)			
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.										
INSPECTION PERFORMED BY				Steve Conover			FIRM PATTERSON DENAR ENGINEERS, INC			
LICENSE NUMBER				26220			SIGNATURE OF LICENSED ENGINEER 			

RUS Form 219 (Rev. 10-02)

version 13, 10/21/02

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 15 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS					No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0572-0015	
INVENTORY OF WORK ORDERS					1. INVENTORY NO. 929		2. MONTH ENDING July-20			
Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 17678-2					3. SYSTEM DESIGNATION KY 23 TAYLOR					
					4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC					
740-C CODE		WORK ORDER			GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction (1)	Retirement (2)	Budget Item No. (3)	Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions in Aid of Construction and Previous Advances (8)	
1800	2020				\$72,045.76	\$8,826.04			\$4,727.07	\$76,144.73
Subtotal					72,045.76	8,826.04	0.00	0.00	4,727.07	76,144.73
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACEMENT AFTER A FIRE, REPLACING ANCHORS, RELOCATION OF POLES & WIRE, CHANGING FROM OH TO UG SVCS, AND CHANGING FROM OH SVC TO MTR PL SVC. AND CHANGING FROM MTR PL SVC TO UG SVC.								
SUMMARY BY BUDGET ITEMS					ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY					
Item No.	740-C Code	Amount			1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.				
1		\$76,144.73			2	<input type="checkbox"/> We certify that construction reported on work orders _____ above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached _____				
Total					DATE		SIGNATURE (Manager)			
					July 31, 2020					
					BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.					
					DATE		SIGNATURE (Manager)			
July 31, 2020										
DATE		SIGNATURE (Board Approval)								
July 31, 2020										
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.										
INSPECTION PERFORMED BY					FIRM					
Steve Conner					PATTERSON & DEWAR ENGINEERS, INC					
LICENSE NUMBER					SIGNATURE OF LICENSED ENGINEER					
26220										

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS INVENTORY OF WORK ORDERS	<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>	FORM APPROVED OMB No. 0572-0015
Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2	1. INVENTORY NO. 930	2. MONTH ENDING August-20
	3. SYSTEM DESIGNATION KY 23 TAYLOR	
	4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC	

740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction	Retirement		Cost Of Construction	Cost Of Removal: Improvements or Replacements	Improvements or Replacements	Retirements Without Replacement	Contributions In Aid of Construction and Previous Advances	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2020				\$52,657.39				\$7,798.61	\$44,858.89
102	2020				\$158,390.08				\$1,260.00	\$157,130.08
0100 Total										\$201,988.96
602	2020				\$4,137.04	\$1,123.34				\$5,260.38
603	2020				\$1,374.94					\$1,374.94
606	2020				\$149,283.35	\$31,216.64				\$180,499.99
0600 Total										\$187,135.31
608	2020				\$803.73	\$440.95				\$1,244.68
701	2020				\$11,679.62				\$825.00	\$10,854.62
0700 Total										\$12,099.30
999	2020									\$0.00
0900 Total										\$0.00
Grand Total										\$401,223.57

Grand Total \$401,223.57

SUMMARY BY BUDGET NUMBER		
Bud. cat.	Total	
Grand Total	\$0.00	

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE August 31, 2020 SIGNATURE (Manager) *BARRY MYERS*

DATE August 31, 2020 SIGNATURE (Board Approval) *[Signature]*

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY *Steve Conover* FIRM **PATTERSON & DEWAR ENGINEERS, INC**

LICENSE NUMBER *26220* SIGNATURE OF LICENSED ENGINEER *[Signature]*

USDA-RUS					No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0872-0016	
INVENTORY OF WORK ORDERS					1. INVENTORY NO. 930		2. MONTH ENDING August-20			
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.					3. SYSTEM DESIGNATION KY 23 TAYLOR					
					4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC					
740-C CODE		WORK ORDER			GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction (1)	Reirement (2)	Budget Item No. (3)	Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO		Contributions In Aid of Construction and Previous Advances (8)	
							Improvements or Replacements (6)	Retirements Without Replacement (7)		
1600	2020				\$55,740.31	\$8,114.39	\$50.28		\$747.90	\$63,056.52
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS B CHANGED TO LED LIGHTS.										
Subtotal					55,740.31	8,114.39	50.28	0.00	747.90	63,056.52
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, DEADENDING A POLE, RELOCATING A POLE. REPLACING BAD UG CHANGING FROM OH TO UG SVCS, AND REPLACING AN ANCHOR.								
SUMMARY BY BUDGET ITEMS			ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY							
Item No.	740-C Code	Amount	1 <input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report. 2 <input type="checkbox"/> We certify that construction reported on work orders _____ above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached _____							
1		\$63,056.52	DATE August 31, 2020				SIGNATURE (Manager) <i>Barry L. [Signature]</i>			
			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.							
			DATE August 31, 2020				SIGNATURE (Manager) <i>Barry L. [Signature]</i>			
			DATE August 31, 2020				SIGNATURE (Board Approval) <i>[Signature]</i>			
Total \$63,056.52			ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.							
			INSPECTION PERFORMED BY <i>Steve Conner</i>				FIRM PATTERSON & DEVIAR ENGINEERS, INC.			
			LICENSE NUMBER 26220				SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>			

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS	<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>		FORM APPROVED OMB No. 0572-0015
INVENTORY OF WORK ORDERS	1. INVENTORY NO. 931	2. MONTH ENDING September-20	
3. SYSTEM DESIGNATION KY 23 TAYLOR			
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC			

Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 17579-2.

740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO Improvements or Replacements (6)	Retirements Without Replacement (7)	

code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2020				\$26,189.76				\$2,737.75	\$23,452.01
102	2020				\$165,924.56	\$354.89			\$1,260.00	\$165,019.45
0100 Total										\$188,471.46
602	2020				\$419.26	\$202.51				\$621.77
606	2020				\$67,947.49	\$18,522.48				\$84,469.97
608	2020				\$169.18	\$74.62				\$243.80
0600 Total										\$85,335.54
701	2020				\$16,305.02				\$1,100.00	\$15,205.02
0700 Total										\$15,205.02
999	2020									\$0.00
0900 Total										\$0.00
Grand Total										\$289,012.02

\$289,012.02

SUMMARY BY BUDGET NUMBER	BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud. cat. Total	
Grand Total	\$0.00
DATE	September 30, 2020
SIGNATURE (Manager)	BARRY MYERS <i>[Signature]</i>
DATE	September 30, 2020
SIGNATURE (Board Approval)	<i>[Signature]</i>
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.	
INSPECTION PERFORMED BY	Steve Conover
FIRM	CATTERSON & DEVIAR ENGINEERS, INC
LICENSE NUMBER	26220
SIGNATURE OF LICENSED ENGINEER	<i>[Signature]</i>

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0572-0016			
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 931		2. MONTH ENDING September-20					
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20260. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.				3. SYSTEM DESIGNATION KY 23 TAYLOR							
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC							
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)		
1800	2020				\$53,444.42	\$8,242.63	\$178.48		\$8,029.03	\$53,479.54	
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS & CHANGED TO LED LIGHTS.											
Subtotal					53,444.42	8,242.63	178.48	0.00	8,029.03	53,479.54	
Work Order No.		Description of Construction									
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING ANCHORS, CHANGING FROM OH TO UG SVCS, RELOCATING UG, AND MOVING SVC LINES.									
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY							
Item No	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report						
				2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached						
1		\$53,479.54		DATE	September 30, 2020			SIGNATURE (Manager)			
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.							
				DATE	September 30, 2020			SIGNATURE (Manager)			
				DATE	September 30, 2020			SIGNATURE (Board Approval)			
Total \$53,479.54				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.							
				INSPECTION PERFORMED BY			FIRM				
				Steve Conover			CARTERSON & DEWAR ENGINEERS, INC				
				LICENSE NUMBER			SIGNATURE OF LICENSED ENGINEER				
				26220							

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
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USDA-RUS		INVENTORY OF WORK ORDERS		<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>		FORM APPROVED OMB No. 0672-0015			
		1. INVENTORY NO. 932		2. MONTH ENDING October-20					
		3. SYSTEM DESIGNATION KY 23 TAYLOR		4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC					
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.									
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO Improvements or Replacements (6)	Retirements Without Replacement (7)	

code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2020				\$50,726.78				\$5,850.25	\$45,078.53
102	2020				\$134,028.74				\$1,080.00	\$132,948.74
0100 Total										\$178,023.27
602	2020				\$175.97	\$90.17				\$266.14
606	2020				\$104,081.01	\$23,199.07			\$10,580.68	\$116,679.40
608	2020				\$7,805.05	\$2,370.20				\$10,175.25
0600 Total										\$127,120.79
701	2020				\$12,260.30				\$560.50	\$11,699.80
705	2020				\$67,392.53					\$67,392.53
0700 Total										\$79,092.33
999	2020									\$0.00
0900 Total										\$0.00
30301	2020				\$11,330.17	\$2,269.89	\$3,220.09			\$10,380.07
3000 Total										\$10,380.07
Grand Total										\$394,616.46

Grand Total \$394,616.46

SUMMARY BY BUDGET NUMBER	BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud. cat. Total	
Grand Total	\$0.00
DATE	October 31, 2020
SIGNATURE (Manager)	BARRY MYERS <i>[Signature]</i>
DATE	October 31, 2020
SIGNATURE (Board Approval)	<i>[Signature]</i>
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.	
INSPECTION PERFORMED BY	SKUC CONOVER
FIRM	GIBBERSON & DEWAR ENGINEERS, INC
LICENSE NUMBER	26220
SIGNATURE OF LICENSED ENGINEER	<i>[Signature]</i>

USDA-RUS				INVENTORY OF WORK ORDERS				<small>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</small>		FORM APPROVED OMB No. 0672-0015	
				1. INVENTORY NO. 932		2. MONTH ENDING October-20					
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR							
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC							
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS	
Code No.	Year	Construction	Retirement		Cost Of Construction	Cost Of Removal: Improvements or Replacements	Improvements or Replacements	Retirements Without Replacement	Contributions In Aid of Construction and Previous Advances		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
1600	2020				\$45,816.10	\$6,340.56			\$2,450.71	\$49,705.95	
					THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS BE CHANGED TO LED LIGHTS.						
Subtotal					45,816.10	6,340.56	0.00	0.00	2,450.71	49,705.95	
Work Order No.		Description of Construction									
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING ANCHORS, CHANGING FROM OH TO UG SVCS AND PRI, RAISING LINES, RELOCATING A POLE, AND MOVING PRI LINES.									
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY							
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.						
				2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.						
1		\$49,705.95		DATE	October 31, 2020			SIGNATURE (Manager)			
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.							
				DATE	October 31, 2020			SIGNATURE (Manager)			
				DATE	October 31, 2020			SIGNATURE (Board Approval)			
				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.							
				INSPECTION PERFORMED BY				FIRM			
				LICENSE NUMBER				SIGNATURE OF LICENSED ENGINEER			
Total		\$49,705.95		Steve Corvick				PATTERSON & DEWAR ENGINEERS, INC			
				26220				J. Adair			

USDA-RUS INVENTORY OF WORK ORDERS	No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)	FORM APPROVED OMB No. 0572-0015
1. INVENTORY NO. 933		2. MONTH ENDING November-20
3. SYSTEM DESIGNATION KY 23 TAYLOR		
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC		

740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)	
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2020				\$7,232.64				\$978.60	\$6,254.04
102	2020				\$55,094.76				\$3,068.55	\$52,026.21
0100 Total										\$58,280.25
802	2020				\$1,316.40	\$411.95				\$1,728.35
803	2020				\$29,887.42					\$29,887.42
806	2020				\$83,968.05	\$14,989.06	\$217.30		\$10,802.84	\$87,937.97
808	2020				\$1,782.97	\$383.14				\$2,178.11
0600 Total										\$121,729.85
701	2020				\$5,730.17					\$5,730.17
0700 Total										\$5,730.17
999	2020							\$387.40		(\$387.40)
0800 Total										(\$387.40)
Grand Total										\$185,352.87

SUMMARY BY BUDGET NUMBER		
Bud. cat.	Total	
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE: November 30, 2020
 SIGNATURE (Manager): BARRY MYERS *[Signature]*

DATE: November 30, 2020
 SIGNATURE (Board Approval): *[Signature]*

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY: Steve Conover
 FIRM: MITCHELL & DEWAR ENGINEERS, INC
 LICENSE NUMBER: 26220
 SIGNATURE OF LICENSED ENGINEER: *[Signature]*

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0572-0016		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 933		2. MONTH ENDING November-20				
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
1600	2020				\$41,817.13	\$5,528.67			\$47,346.80	
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS BE CHANGED TO LED LIGHTS.										
Subtotal					41,817.13	5,528.67	0.00	0.00	0.00	47,346.80
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING AND ADDING ANCHORS, AND CHANGING FROM OH TO UG SVCS.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1784.31 (b) which normally does not require preparation of a Borrower's Environmental Report					
				2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.					
1		\$47,346.80		DATE	November 30, 2020		SIGNATURE (Manager) <i>Bay L. Hu</i>			
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE	November 30, 2020		SIGNATURE (Manager) <i>Bay L. Hu</i>			
				DATE	November 30, 2020		SIGNATURE (Board Approval) <i>Bay L. Hu</i>			
Total \$47,346.80				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY <i>S. Hu</i>			FIRM PATTERSON & DEWAR ENGINEERS, INC			
				LICENSE NUMBER <i>26220</i>			SIGNATURE OF LICENSED ENGINEER <i>J. Hu</i>			

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0016. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS		INVENTORY OF WORK ORDERS		<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>		FORM APPROVED OMB No. 0572-0015			
		1. INVENTORY NO. 934	2. MONTH ENDING December-20						
		3. SYSTEM DESIGNATION KY 23 TAYLOR							
		4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC							
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1787B-2									
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Salvage Improvements or Replacements (6)	Retirements Without Replacement (7)	

code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2020				(\$443.44)				\$4,137.28	Limit CIA in Col. 9
102	2020				(\$15,920.60)				\$720.00	Limit CIA in Col. 9
0100 Total										\$0.00
606	2020				\$2,760.67	(\$822.61)			\$129.21	\$1,808.86
608	2020				(\$1,968.57)	(\$139.95)				(\$2,108.52)
0600 Total										(\$299.67)
701	2020				\$3,585.82				\$12.55	\$3,573.27
0700 Total										\$3,573.27
999	2020									\$0.00
0900 Total										\$0.00
Grand Total										\$3,273.60

(14580.92)
(16640.10)

(17949.72)

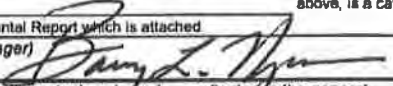
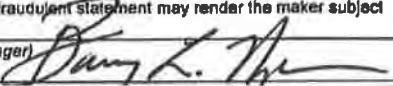
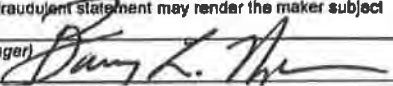

SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE December 31, 2020	SIGNATURE (Manager) BARRY MYERS
DATE December 31, 2020	SIGNATURE (Board Approval)

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY 	FIRM PETERSON & DEWAR ENGINEERS, INC
LICENSE NUMBER 26220	SIGNATURE OF LICENSED ENGINEER

USDA-RUS				<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>				FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 934		2. MONTH ENDING December-20				
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20260 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
1800	2020				\$7,595.46	(\$1,595.16)			\$6,000.30	
THE SKEWED #'S FOR DECEMBER ARE FROM THE 'SBA/PPP LOAN' BEING SPREAD IN DECEMBER ONLY.										
Subtotal					7,595.46	(1,595.16)	0.00	0.00	0.00	6,000.30
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING AN ANCHOR, RELOCATING 3PHS PRIMARY, CHANING FROM OH TO UG SVCS AND REWORKING LINES.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1784.31 (b) which normally does not require preparation of a Borrower's Environmental Report					
				2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached					
1		\$8,000.30		DATE December 31, 2020		SIGNATURE (Manager) 				
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE December 31, 2020		SIGNATURE (Manager) 				
				DATE December 31, 2020		SIGNATURE (Board Approval) 				
Total \$8,000.30				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY S. HUI		FIRM CATTERTON & DEMAR ENGINEERS, INC.				
				LICENSE NUMBER 20220		SIGNATURE OF LICENSED ENGINEER 				

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS				INVENTORY OF WORK ORDERS			<small>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</small>			<small>FORM APPROVED OMB No. 0572-0015</small>			
				1. INVENTORY NO. 935		2. MONTH ENDING January-21							
				3. SYSTEM DESIGNATION KY 23 TAYLOR									
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC									
<small>Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20260. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.</small>													
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)			
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions in Aid of Construction and Previous Advances (8)				

code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2021				\$13,531.07				\$3,588.20	\$9,942.87
102	2021				\$77,084.02				\$630.00	\$76,454.02
0100 Total										\$86,396.89
602	2021				\$1,305.17	\$221.26				\$1,527.43
604	2021				\$26,536.50	\$750.63				\$27,287.13
606	2021				\$40,598.80	\$9,871.28			\$9,031.82	\$41,438.27
0600 Total										\$70,252.83
701	2021				\$20,958.01				\$283.40	\$20,674.61
705	2021				\$1,211.98					\$1,211.98
0700 Total										\$21,886.59
999	2021									\$0.00
0900 Total										\$0.00
Grand Total										\$178,536.31

SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE January 31, 2021	SIGNATURE (Manager) BARRY MYERS
DATE January 31, 2021	SIGNATURE (Board Approval)

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY Steve Conover	FIRM PATTERSON & DEWAR ENGINEERS, INC.
LICENSE NUMBER 26220	SIGNATURE OF LICENSED ENGINEER

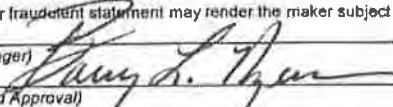
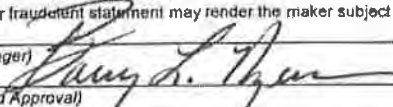
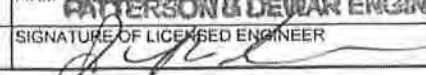
RUS Form 219 (Rev. 10-02) version 13, 10/21/02
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USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS						1. INVENTORY NO. 935		2. MONTH ENDING January-21		
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.						3. SYSTEM DESIGNATION KY 23 TAYLOR				
						4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC				
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)	
1600	2021				\$28,974.36	\$6,114.03			\$90.00	\$34,998.39
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS BEING CHANGED TO LED LIGHTS.										
Subtotal					28,974.36	6,114.03	0.00	0.00	90.00	34,998.39
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING ANCHORX, CHANGING FROM OH TO UG SVCS, AND CHANGING FROM OH TO A MTR PL SVC.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report					
1		\$34,998.39		2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached					
				DATE	January 31, 2021			SIGNATURE (Manager) <i>[Signature]</i>		
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE	January 31, 2021			SIGNATURE (Manager) <i>[Signature]</i>		
				DATE	January 31, 2021			SIGNATURE (Board Approval) <i>[Signature]</i>		
				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY <i>Steve Conover</i>			FIRM PATTERSON & DEWAR ENGINEERS, INC			
Total				\$34,998.39			SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>			
				LICENSE NUMBER 26220						

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, the collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS				INVENTORY OF WORK ORDERS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)		FORM APPROVED OMB No. 0572-0015	
				1. INVENTORY NO. 936		2. MONTH ENDING February-21					
				3. SYSTEM DESIGNATION KY 23 TAYLOR							
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC							
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.											
740-C CODE		WORK ORDER			GROSS FUNDS REQUIRED			DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construc- tion (1)	Retire- ment (2)	Budget Item No. (3)	Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO		Contributions In Aid of Construction and Previous Advances (8)		
							Improvements or Replacements (6)	Retirements Without Replacement (7)			
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds	
101	2021				\$22,550.46				\$2,924.15	\$19,626.31	
102	2021				\$48,939.67				\$8,279.17	\$40,660.50	
0100 Total										\$60,286.81	
604	2021				\$20,690.32	\$1,344.93				\$22,035.25	
606	2021				\$9,008.22	\$2,981.53				\$11,989.75	
0600 Total										\$34,025.00	
701	2021				\$8,411.38				\$552.00	\$7,859.38	
0700 Total										\$7,859.38	
999	2021									\$0.00	
0900 Total										\$0.00	
30901	2021				\$153,965.51	\$23,621.67				\$177,587.18	
30901 Total										\$177,587.18	
Grand Total										\$279,758.37	

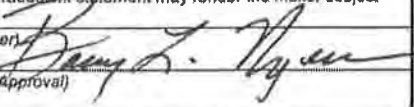
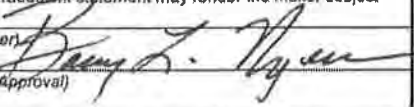
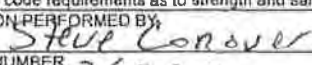

Grand Total \$279,758.37

SUMMARY BY BUDGET NUMBER	BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud. cat. Total	
Grand Total	\$0.00
DATE	February 28, 2021
SIGNATURE (Manager)	BARRY MYERS 
DATE	February 28, 2021
SIGNATURE (Board Approval)	
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.	
INSPECTION PERFORMED BY	Steve Conover
FIRM	PATTERSON & DEWAR ENGINEERS, INC
LICENSE NUMBER	26220
SIGNATURE OF LICENSED ENGINEER	

USDA-RUS				<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 of seq.)</i>				FORM APPROVED OMB No. 0572-0015				
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 936		2. MONTH ENDING February-21						
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.				3. SYSTEM DESIGNATION KY 23 TAYLOR								
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC								
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)		
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Refirements Without Replacement (7)	Contributions in Aid of Construction and Previous Advances (8)			
1600	2021				\$40,683.42	\$6,096.75			\$2,086.33	\$44,693.84		
					THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS BEING CHANGED TO LED LIGHTS.							
Subtotal				40,683.42	6,096.75	0.00	0.00	2,086.33	44,693.84			
Work Order No.		Description of Construction										
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING ANCHORS, CHANGING FROM OH TO UG SVCS, AND CHANGING FROM OH TO A MTR PL SVC.										
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY								
Item No	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.							
1		\$44,693.84		2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.							
Total <u>\$44,693.84</u>				DATE		February 28, 2021		SIGNATURE (Manager)				
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.								
				DATE		February 28, 2021		SIGNATURE (Manager)				
				DATE		February 28, 2021		SIGNATURE (Board Approval)				
				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.								
				INSPECTION PERFORMED BY		Steve Conover		FIRM: WATSON & DENAR ENGINEERS, INC.				
				LICENSE NUMBER		26220		SIGNATURE OF LICENSED ENGINEER				

USDA-RUS				INVENTORY OF WORK ORDERS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)		FORM APPROVED OMB No. 0572-0015	
				1. INVENTORY NO. 937		2. MONTH ENDING March-21					
				3. SYSTEM DESIGNATION KY 23 TAYLOR							
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC							
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2											
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)		
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds	
101	2021				\$123,844.14	\$953.06			\$3,832.85	\$120,864.35	
102	2021				\$116,688.15				\$810.00	\$115,878.15	
0100 Total										\$236,843.50	
602	2021				\$2,651.60	\$1,083.26				\$3,734.86	
604	2021				\$9,008.22	\$2,981.53				\$11,989.75	
606	2021				\$20,413.19	\$5,175.48				\$25,588.67	
608	2021				\$5,188.79	\$800.24				\$5,989.03	
0600 Total										\$47,302.31	
701	2021				\$56,388.97					\$56,388.97	
0700 Total										\$56,388.97	
999	2021									\$0.00	
0800 Total										\$0.00	
Grand Total										\$340,534.78	

Grand Total **\$340,534.78**

SUMMARY BY BUDGET NUMBER	BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud. cat. Total	
Grand Total	\$0.00
DATE	March 31, 2021
SIGNATURE (Manager)	BARRY MYERS 
DATE	March 31, 2021
SIGNATURE (Board Approval)	
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.	
INSPECTION PERFORMED BY:	STEVE CONOVER 
LICENSE NUMBER	26220
FIRM	HATTERSON & DEWAR ENGINEERS, INC.
SIGNATURE OF LICENSED ENGINEER	

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS				<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>				FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 937		2. MONTH ENDING March-21				
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS	
Code No.	Year	Construction	Retirement		Cost Of Construction:	Cost Of Removal: Improvements or Replacements	Improvements or Replacements	Salvage Relating To Refirements Without Replacement		Contributions In Aid of Construction and Previous Advances
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1600	2021				\$36,708.98	\$5,707.69			\$751.30	\$41,665.37
1600	2021				\$65,617.08	\$16,230.03	\$1,214.51			\$82,632.60
(ROAD JOB 4-142.30 CAMPBELLSVILLE BYPASS)										
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS BEING CHANGED TO LED LIGHTS.										
Subtotal					102,326.06	23,937.72	1,214.51	0.00	751.30	124,297.97
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING ANCHORS, CHANGING FROM OH TO UG SVCS, CHANGING FROM OH TO A MTR PL SVC, ADDING LIFT POLE AND RELOCATING MTR.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report					
1		\$124,297.97		2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.					
				DATE	March 31, 2021			SIGNATURE (Manager) <i>Darryl L. Myers</i>		
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE	March 31, 2021			SIGNATURE (Manager) <i>Darryl L. Myers</i>		
				DATE	March 31, 2021			SIGNATURE (Board Approval) <i>Darryl L. Myers</i>		
				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY <i>Steve Corover</i>			FIRM HATTERSON & DEWAR ENGINEERS, INC.			
Total				\$124,297.97			LICENSE NUMBER <i>26220</i>			
							SIGNATURE OF LICENSED ENGINEER <i>Steve Corover</i>			

ATTACHMENT B

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
 KENTUCKY 23 TAYLOR
 SPECIAL EQUIPMENT PURCHASED
 JANUARY 2021 THRU DECEMBER 2021

DATE	QUANTITY		TRANSFORMERS			METERS				SECTIONALIZERS/VOLTAGE REGULATORS				GRAND TOTAL
	UNDERGR	OVERHEAD	COST	INSTALL	TOTAL	QUANTITY	COST	INSTALL	TOTAL	QUANTITY	COST	INSTALL	TOTAL	
Jan-21	8		28,128.00	1,800.00	27,928.00				0.00				0.00	77,769.00
		54	43,756.00	8,085.00	49,841.00									
Feb-21	2		2,972.00	460.00	3,432.00				0.00				0.00	4,786.00
		1	1,149.00	205.00	1,354.00									
Mar-21	10		24,790.00	2,085.00	26,885.00				0.00				0.00	83,839.00
		60	50,199.00	6,755.00	58,954.00									
Apr-21	10		19,707.00	2,180.00	21,887.00	500	78,850.00	22,500.00	99,350.00				0.00	144,451.00
		24	20,814.00	2,800.00	23,214.00									
May-21	10		13,920.00	2,050.00	15,970.00	15	1,596.20		1,596.20				0.00	70,243.20
		53	48,742.00	5,935.00	52,677.00									
Jun-21	1		1,544.00	230.00	1,774.00	19	4,849.02	7,150.00	11,999.02				0.00	37,997.02
		24	21,494.00	2,730.00	24,224.00									
Jul-21	13		20,062.00	2,550.00	22,812.00				0.00				0.00	55,144.00
		28	28,892.00	3,640.00	32,532.00									
Aug-21	1		1,573.00	205.00	1,778.00				0.00				0.00	57,002.00
		54	50,034.00	5,180.00	55,224.00									
Sep-21	7		13,586.00	1,475.00	15,061.00				0.00				0.00	40,513.00
		25	23,037.00	2,415.00	25,452.00									
Oct-21	0		0.00	0.00	0.00				0.00				0.00	53,499.00
		43	47,624.00	5,875.00	53,499.00									
Nov-21	5		10,159.00	1,205.00	11,364.00	50	10,017.00	2,250.00	12,267.00				0.00	36,303.00
		12	11,592.00	1,080.00	12,672.00									
Dec-21	4		8,093.00	710.00	8,803.00				0.00				0.00	86,949.00
		62	72,036.00	8,110.00	80,146.00									
TOTAL	51	325	557,703.00	65,580.00	623,283.00	584	93,312.22	31,900.00	125,212.22	0	0.00	0.00	0.00	748,495.22

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SUMMARY OF SPECIAL EQUIPMENT COSTS

Jan-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)	
Account 370, Meters - Meter Sockets, Current and Potential Transformers													
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	
Account 368, Line Transformers - Voltage Regulators													
2/18/2021	99030	8	10KVA	UUS	CSP	5,576.00		99368015	720.00	6,296.00		6,296.00	
2/18/2021	99030	7	15KVA	UUS	CSP	5,222.00		99368021	630.00	5,852.00		5,852.00	
2/18/2021	99030	8	25KVA	UUS	CSP	7,344.00		99368028	1,160.00	8,504.00		8,504.00	
2/18/2021	99030	2	15KVA	UUS	PADMOUNT	2,370.00		99368022	290.00	2,660.00		2,660.00	
2/18/2021	99030	2	25KVA	UUS	PADMOUNT	2,576.00		99368026	410.00	2,986.00		2,986.00	
2/18/2021	99030	1	1500KVA	UUS	PADMOUNT	19,997.00		99368054	955.00	20,952.00		20,952.00	
2/18/2021	99030	3	50KVA	UUS	BUSHING	3,840.00		99368041	615.00	4,455.00		4,455.00	
2/18/2021	99030	10	10KVA	UUS	CSP	6,970.00		99368015	900.00	7,870.00		7,870.00	
TOTALS													
2/18/2021	99030	10	15KVA	UUS	CSP	7,460.00		99368021	900.00	8,360.00		8,360.00	
2/18/2021	99030	8	25KVA	UUS	CSP	7,344.00		99368028	1,160.00	8,504.00		8,504.00	
2/18/2021	99030	1	15KVA	UUS	PADMOUNT	1,185.00		99368022	145.00	1,330.00		1,330.00	
TOTALS						\$69,884.00	\$0.00		\$7,885.00	\$77,769.00		\$77,769.00	
BORROWER CERTIFICATION													
<p><i>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</i></p>												R-ACCT 107.30	
Manager's Signature TOTALS						\$69,884.00		JE 9611-04	\$7,885.00	\$77,769.00	JE 9612-01	\$77,769.00	
						DATE 1/31/21							DATE 1/31/21

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CODE 600

SUMMARY OF SPECIAL EQUIPMENT COSTS

February-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col. 10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)		
Account 370, Meters - Meter Sockets, Current and Potential Transformers														
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00		
Account 368, Line Transformers - Voltage Regulators														
3/11/2021	99132	1	37.5KVA	UUS	BUSHING	1,149.00		99368036	205.00	1,354.00		1,354.00		
3/11/2021	99132	2	37KVA	UUS	PADMOUNT	2,972.00		99368037	460.00	3,432.00		3,432.00		
TOTALS						\$4,121.00			\$665.00	\$4,786.00		\$4,786.00		
Account 365, Overhead Conductors and Devices - Oil Circuit Reclosers and Sectionalizers														
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00		
BORROWER CERTIFICATION														
<p><i>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</i></p>														
Manager's Signature						TOTALS	\$4,121.00	JE 9811-04	\$665.00	\$4,786.00	JE 9812-01	\$4,786.00		
						DATE	2/28/21						DATE	2/28/21

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CODE 600

SUMMARY OF SPECIAL EQUIPMENT COSTS

March-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col. 10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)		
Account 370, Meters - Meter Sockets, Current and Potential Transformers														
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00		
Account 368, Line Transformers - Voltage Regulators														
4/1/2021	99238	10	15KVA	UUS	CSP	7,570.00		99368021	900.00	8,470.00		8,470.00		
4/1/2021	99238	6	10KVA	UUS	CSP	4,230.00		99368015	540.00	4,770.00		4,770.00		
4/1/2021	99238	10	15KVA	UUS	CSP	7,570.00		99368021	900.00	8,470.00		8,470.00		
4/1/2021	99238	6	25KVA	UUS	CSP	5,562.00		99368028	870.00	6,432.00		6,432.00		
4/1/2021	99238	2	37KVA	UUS	CSP	2,320.00		99368036	410.00	2,730.00		2,730.00		
4/1/2021	99238	2	15KVA	UUS	PADMOUNT	2,370.00		99368022	290.00	2,660.00		2,660.00		
4/1/2021	99238	3	50KVA	UUS	BUSHING	3,840.00		99368041	615.00	4,455.00		4,455.00		
4/1/2021	99238	1	37KVA	UUS	CSP	1,160.00		99368036	205.00	1,365.00		1,365.00		
TOTALS														
4/1/2021	99238	4	25KVA	UUS	CSP	3,708.00		99368028	580.00	4,288.00		4,288.00		
4/1/2021	99238	10	15KVA	UUS	CSP	7,570.00		99368021	900.00	8,470.00		8,470.00		
4/1/2021	99238	6	10KVA	UUS	CSP	4,230.00		99368015	540.00	4,770.00		4,770.00		
4/1/2021	99238	2	15KVA	UUS	PADMOUNT	2,370.00		99368022	290.00	2,660.00		2,660.00		
4/1/2021	99238	5	25KVA	UUS	PADMOUNT	6,490.00		99368026	1,025.00	7,515.00		7,515.00		
4/1/2021	99238	1	10KVA	UUS	CONV	606.00		99368015	90.00	696.00		696.00		
4/1/2021	99238	1	75KVA	UUS	BUSHING	1,833.00		99368047	205.00	2,038.00		2,038.00		
4/15/2021	99411	1	750KVA	UUS	PADMOUNT	13,560.00		99368051	490.00	14,050.00		14,050.00		
TOTALS						\$74,989.00	\$0.00		\$8,850.00	\$83,839.00		\$83,839.00		
BORROWER CERTIFICATION														
I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.														
Manager's Signature						TOTALS	\$74,989.00	JE 9611-04	\$8,850.00	\$83,839.00	JE 9612-01	\$83,839.00		
						DATE	3/31/21						DATE	3/31/21

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CODE 600

SUMMARY OF SPECIAL EQUIPMENT COSTS

May-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col. 10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
5/20/2021	99614	3	200.5	BROWNSTOWN	C.T.	365.54		99370003		365.54		365.54
5/20/2021	99614	12	200.5	BROWNSTOWN	C.T.	1,230.66		99370003		1,230.66		1,230.66
TOTALS						\$1,596.20	\$0.00		\$0.00	\$1,596.20		\$1,596.20
Account 368, Line Transformers - Voltage Regulators												
5/27/2021	99699	6	10KVA	UUS	CSP	4,536.00		99368015	540.00	5,076.00		5,076.00
5/27/2021	99699	12	15KVA	UUS	CSP	9,744.00		99368021	1,080.00	10,824.00		10,824.00
5/27/2021	99699	6	25KVA	UUS	CSP	5,964.00		99368028	870.00	6,834.00		6,834.00
5/27/2021	99699	4	25KVA	UUS	PADMOUNT	5,568.00		99368026	820.00	6,388.00		6,388.00
5/27/2021	99699	2	25KVA	UUS	PADMOUNT	2,784.00		99368026	410.00	3,194.00		3,194.00
5/27/2021	99699	3	25KVA	UUS	CONV	2,658.00		99368028	435.00	3,093.00		3,093.00
5/27/2021	99699	2	50KVA	UUS	CSP	2,896.00		99368041	410.00	3,306.00		3,306.00
6/10/2021	99956	16	15KVA	UUS	CSP	12,992.00		99368021	1,440.00	14,432.00		14,432.00
TOTALS												
6/10/2021	99956	8	25KVA	UUS	CSP	7,952.00		99368028	1,160.00	9,112.00		9,112.00
6/10/2021	99956	4	25KVA	UUS	PADMOUNT	5,568.00		99368026	820.00	6,388.00		6,388.00
TOTALS						\$60,662.00	\$0.00		\$7,985.00	\$68,647.00		\$68,647.00
BORROWER CERTIFICATION												
<p>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</p>												
Manager's Signature TOTALS						\$62,258.20		JE 9611-04	\$7,985.00	\$70,243.20	JE 9612-01	\$70,243.20
						DATE 5/31/21						DATE 5/31/21

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CODE 600

SUMMARY OF SPECIAL EQUIPMENT COSTS

June-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col. 10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)	
Account 370, Meters - Meter Sockets, Current and Potential Transformers													
7/15/2021	100151	10		BROWNSTOWN	BARFIELD	3,752.40		99370006	7,150.00	10,902.40		10,902.40	
7/15/2021	100151	9	200:5	BROWNSTOWN	C.T.	1,096.62		99370003		1,096.62		1,096.62	
TOTALS						\$4,849.02	\$0.00		\$7,150.00	\$11,999.02		\$11,999.02	
Account 368, Line Transformers - Voltage Regulators													
7/15/2021	100180	8	15KVA	UUS	CSP	6,496.00		99368021	720.00	7,216.00		7,216.00	
7/15/2021	100180	2	15KVA	UUS	CSP	1,624.00		99368021	180.00	1,804.00		1,804.00	
7/15/2021	100180	2	25KVA	UUS	BUSHING	1,922.00		99368028	290.00	2,212.00		2,212.00	
7/15/2021	100180	4	10KVA	UUS	CSP	3,024.00		99368015	360.00	3,384.00		3,384.00	
7/15/2021	100180	1	50KVA	UUS	CSP	1,448.00		99368041	205.00	1,653.00		1,653.00	
7/15/2021	100180	4	15KVA	UUS	CSP	3,248.00		99368021	360.00	3,608.00		3,608.00	
7/15/2021	100180	1	37KVA	UUS	PADMOUNT	1,544.00		99368037	230.00	1,774.00		1,774.00	
7/15/2021	100180	1	37KVA	UUS	CSP	1,244.00		99368036	205.00	1,449.00		1,449.00	
TOTALS													
7/15/2021	100180	2	37KVA	UUS	CSP	2,488.00		99368036	410.00	2,898.00		2,898.00	
TOTALS						\$23,038.00	\$0.00		\$2,960.00	\$25,998.00		\$25,998.00	
BORROWER CERTIFICATION													
<p>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</p>												R-ACCT 107.30	
Manager's Signature TOTALS						\$27,887.02		JE 9611-04	\$10,110.00	\$37,997.02	JE 9612-01	\$37,997.02	
						DATE 6/30/21							DATE 6/30/21

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SUMMARY OF SPECIAL EQUIPMENT COSTS

July-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col. 10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Account 368, Line Transformers - Voltage Regulators												
7/29/2021	100293	4	25KVA	UUS	CSP	4,492.00		99368028	580.00	5,072.00		5,072.00
7/29/2021	100293	4	25KVA	UUS	CSP	3,976.00		99368028	580.00	4,556.00		4,556.00
7/29/2021	100293	2	37KVA	UUS	CSP	2,812.00		99368036	410.00	3,222.00		3,222.00
7/29/2021	100293	6	15KVA	UUS	CSP	5,508.00		99368021	540.00	6,048.00		6,048.00
7/29/2021	100293	2	37KVA	UUS	CSP	2,488.00		99368036	410.00	2,898.00		2,898.00
8/12/2021	100436	2	37KVA	UUS	PADMOUNT	3,088.00		99368037	460.00	3,548.00		3,548.00
8/12/2021	100436	6	10KVA	UUS	CSP	5,124.00		99368015	540.00	5,664.00		5,664.00
8/12/2021	100436	4	25KVA	UUS	CSP	4,492.00		99368028	580.00	5,072.00		5,072.00
TOTALS												
8/12/2021	100436	1	15KVA	UUS	PADMOUNT	1,412.00		99368022	145.00	1,557.00		1,557.00
8/12/2021	100436	3	15KVA	UUS	PADMOUNT	4,236.00		99368022	435.00	4,671.00		4,671.00
8/12/2021	100436	1	37KVA	UUS	PADMOUNT	1,544.00		99368037	230.00	1,774.00		1,774.00
8/12/2021	100436	4	25KVA	UUS	PADMOUNT	6,292.00		99368026	820.00	7,112.00		7,112.00
8/12/2021	100436	2	37KVA	UUS	PADMOUNT	3,490.00		99368037	460.00	3,950.00		3,950.00
TOTALS						\$48,954.00	\$0.00		\$6,190.00	\$55,144.00		\$55,144.00
BORROWER CERTIFICATION												
<p>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</p>												
Manager's Signature TOTALS						\$48,954.00		JE 9611-04	\$6,190.00	\$55,144.00	JE 9612-01	\$55,144.00
						DATE 7/31/21						DATE 7/31/21

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SUMMARY OF SPECIAL EQUIPMENT COSTS

August-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
8/26/2021	100470	12	200.5	BROWNSTOWN	C.T.	1,332.42		99370003	400.08	1,732.50		1,732.50
TOTALS						\$1,332.42	\$0.00		\$400.08	\$1,732.50		\$1,732.50
Account 368, Line Transformers - Voltage Regulators												
8/26/2021	100483	4	15KVA	UUS	CSP	3,672.00		99368021	360.00	4,032.00		4,032.00
8/26/2021	100483	6	10KVA	UUS	CSP	5,124.00		99368015	540.00	5,664.00		5,664.00
8/26/2021	100483	6	15KVA	UUS	CSP	5,508.00		99368021	540.00	6,048.00		6,048.00
8/26/2021	100483	10	15KVA	UUS	CSP	9,180.00		99368021	900.00	10,080.00		10,080.00
8/26/2021	100483	1	25KVA	UUS	PADMOUNT	1,573.00		99368026	205.00	1,778.00		1,778.00
9/9/2021	100561	10	15KVA	UUS	CSP	9,180.00		99368021	900.00	10,080.00		10,080.00
9/9/2021	100561	6	10KVA	UUS	CSP	5,124.00		99368015	540.00	5,664.00		5,664.00
9/9/2021	100561	6	25KVA	UUS	CSP	6,738.00		99368026	870.00	7,608.00		7,608.00
TOTALS												
9/9/2021	100561	6	15KVA	UUS	CSP	5,508.00		99368021	540.00	6,048.00		6,048.00
TOTALS						\$51,607.00	\$0.00		\$5,395.00	\$57,002.00		\$57,002.00
BORROWER CERTIFICATION												
<p><i>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</i></p>												
Manager's Signature TOTALS						\$52,939.42	JE 9611-04	\$6,795.08	\$58,734.50	JE 9612-01	\$58,734.50	R-ACCT 107.30
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SUMMARY OF SPECIAL EQUIPMENT COSTS

September-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Account 368, Line Transformers - Voltage Regulators												
9/23/2021	100712	6	10KVA	UUS	CSP	5,124.00		99368015	540.00	5,664.00		5,664.00
9/23/2021	100712	10	15KVA	UUS	CSP	9,180.00		99368021	900.00	10,080.00		10,080.00
9/23/2021	100712	1	25KVA	UUS	PADMOUNT	1,573.00		99368026	205.00	1,778.00		1,778.00
9/23/2021	100712	1	37KVA	UUS	PADMOUNT	1,745.00		99368037	230.00	1,975.00		1,975.00
9/23/2021	100712	1	15KVA	UUS	PADMOUNT	1,436.00		99368022	145.00	1,581.00		1,581.00
9/23/2021	100712	1	37KVA	UUS	PADMOUNT	1,745.00		99368037	230.00	1,975.00		1,975.00
9/23/2021	100712	1	75KVA	UUS	PADMOUNT	2,380.00		99368048	260.00	2,640.00		2,640.00
9/23/2021	100712	2	25KVA	UUS	BUSHING	2,102.00		99368028	290.00	2,392.00		2,392.00
TOTALS												
9/23/2021	100712	1	25KVA	UUS	CSP	1,123.00		99368028	145.00	1,268.00		1,268.00
10/14/2021	100866	1	100KVA	UUS	PADMOUNT	3,271.00		99368017	260.00	3,531.00		3,531.00
10/14/2021	100866	1	15KVA	UUS	PADMOUNT	1,436.00		99368022	145.00	1,581.00		1,581.00
10/14/2021	100866	6	15KVA	UUS	CSP	5,508.00		99368021	540.00	6,048.00		6,048.00
TOTALS						\$36,623.00	\$0.00		\$3,890.00	\$40,513.00		\$40,513.00
BORROWER CERTIFICATION												
<p><i>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</i></p>												
Manager's Signature											TOTALS	\$36,623.00
DATE 9/30/21											JE 9611-04	\$3,890.00
DATE 9/30/21											JE 9612-01	\$40,513.00

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SUMMARY OF SPECIAL EQUIPMENT COSTS

October-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col. 10 Trans. Conv. Costs (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Account 368, Line Transformers - Voltage Regulators												
10/21/2021	100889	4	10KVA	UUS	CSP	3,416.00		99368015	360.00	3,776.00		3,776.00
10/21/2021	100889	2	15KVA	UUS	CSP	1,836.00		99368021	180.00	2,016.00		2,016.00
10/21/2021	100889	4	15KVA	UUS	CSP	3,672.00		99368021	360.00	4,032.00		4,032.00
10/21/2021	100889	7	25KVA	UUS	CSP	7,861.00		99368028	1,050.00	8,911.00		8,911.00
10/21/2021	100889	1	25KVA	UUS	BUSHING	1,051.00		99368028	150.00	1,201.00		1,201.00
10/21/2021	100889	6	25KVA	UUS	CSP	6,738.00		99368028	900.00	7,638.00		7,638.00
10/21/2021	100889	6	25KVA	UUS	CSP	6,738.00		99368028	900.00	7,638.00		7,638.00
11/4/2021	100945	1	50KVA	UUS	CSP	1,636.00		99368041	205.00	1,841.00		1,841.00
TOTALS												
11/4/2021	100945	1	15KVA	UUS	CSP	966.00		99368021	90.00	1,056.00		1,056.00
11/12/2021	101032	5	15KVA	UUS	CSP	4,830.00		99368021	450.00	5,280.00		5,280.00
11/12/2021	101032	6	37KVA	UUS	CSP	8,880.00		99368036	1,230.00	10,110.00		10,110.00
TOTALS						\$47,624.00	\$0.00		\$5,875.00	\$53,499.00		\$53,499.00
BORROWER CERTIFICATION												
I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.												
Manager's Signature TOTALS \$47,624.00											R-ACCT 107.30	
									JE 9811-04 \$5,875.00 \$53,499.00 JE 9812-01 \$53,499.00			
						DATE 10/31/21			DATE 10/31/21			

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SUMMARY OF SPECIAL EQUIPMENT COSTS

November-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
12/9/2021	101180	50	I210 CL320	BROWNSTOWN	METERS	10,017.00		99370023	2,250.00	12,267.00		12,267.00
TOTALS						\$10,017.00	\$0.00		\$2,250.00	\$12,267.00		\$12,267.00
Account 368, Line Transformers - Voltage Regulators												
11/24/2021	101129	2	25KVA	UUS	PADMOUNT	3,146.00		99368026	410.00	3,556.00		3,556.00
11/24/2021	101129	1	100KVA	UUS	PADMOUNT	2,985.00		99368017	265.00	3,250.00		3,250.00
11/24/2021	101129	6	15KVA	UUS	CSP	5,796.00		99368021	540.00	6,336.00		6,336.00
11/24/2021	101129	6	15KVA	UUS	CSP	5,796.00		99368021	540.00	6,336.00		6,336.00
12/9/2021	101228	2	50KVA	UUS	PADMOUNT	4,028.00		99368042	530.00	4,558.00		4,558.00
TOTALS						\$21,751.00	\$0.00		\$2,285.00	\$24,036.00		\$24,036.00
BORROWER CERTIFICATION												
<p><i>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</i></p>												R-ACCT 107.30
Manager's Signature TOTALS						\$31,768.00		JE 9811-04	\$4,535.00	\$36,303.00	JE 9812-01	\$36,303.00
						DATE 11/30/21				DATE 11/30/21		

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SUMMARY OF SPECIAL EQUIPMENT COSTS

December-21

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col. 10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Account 368, Line Transformers - Voltage Regulators												
1/6/2022	101407	2	15KVA	UUS	CSP	1,932.00		99368021	180.00	2,112.00		2,112.00
1/6/2022	101407	4	37KVA	UUS	CSP	5,920.00		99368036	820.00	6,740.00		6,740.00
1/6/2022	101407	8	10KVA	UUS	CSP	7,840.00		99368015	720.00	8,560.00		8,560.00
1/6/2022	101407	1	15KVA	UUS	PADMOUNT	1,436.00		99368022	150.00	1,586.00		1,586.00
1/6/2022	101407	4	25KVA	UUS	CSP	4,728.00		99368028	600.00	5,328.00		5,328.00
1/6/2022	101407	8	25KVA	UUS	CSP	9,456.00		99368028	1,200.00	10,656.00		10,656.00
1/6/2022	101407	4	15KVA	UUS	CSP	3,864.00		99368021	380.00	4,224.00		4,224.00
1/6/2022	101407	2	25KVA	UUS	PADMOUNT	3,146.00		99368026	410.00	3,556.00		3,556.00
TOTALS												
1/6/2022	101407	1	15KVA	UUS	PADMOUNT	1,511.00		99368022	150.00	1,661.00		1,661.00
1/6/2022	101407	1	25KVA	UUS	BUSHING	1,130.00		99368028	150.00	1,280.00		1,280.00
1/6/2022	101407	3	15KVA	UUS	CSP	2,898.00		99368021	270.00	3,168.00		3,168.00
1/6/2022	101407	3	75KVA	UUS	BUSHING	6,564.00		99368047	615.00	7,179.00		7,179.00
1/6/2022	101407	1	50KVA	UUS	CONV	2,214.00		99368015	270.00	2,484.00		2,484.00
1/6/2022	101407	2	25KVA	UUS	CSP	1,636.00		99368041	205.00	1,841.00		1,841.00
1/6/2022	101407	2	25KVA	UUS	BUSHING	2,260.00		99368028	300.00	2,560.00		2,560.00
1/6/2022	101407	8	25KVA	UUS	CSP	9,456.00		99368028	1,200.00	10,656.00		10,656.00
1/13/2022	101460	9	15KVA	UUS	CSP	8,694.00		99368021	810.00	9,504.00		9,504.00
1/13/2022	101460	2	50KVA	UUS	CSP	3,444.00		99368041	410.00	3,854.00		3,854.00
TOTALS						\$78,129.00	\$0.00		\$8,820.00	\$86,949.00		\$86,949.00
BORROWER CERTIFICATION												
<p>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</p>												R-ACCT 107.30
Manager's Signature						TOTALS	\$78,129.00	JE 9611-04	\$8,820.00	\$86,949.00	JE 9612-01	\$86,949.00
						DATE	12/31/21				DATE	12/31/21

USDA-RUS	<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>	FORM APPROVED OMB No. 0572-0015
INVENTORY OF WORK ORDERS	1. INVENTORY NO. 938	2. MONTH ENDING April-21
3. SYSTEM DESIGNATION KY 23 TAYLOR		
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC		

Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records For detailed instructions see RUS Bulletin 1767B-2

740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)	
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2021				\$35,549.32					\$32,275.67
102	2021				\$113,739.43				\$1,307.14	\$112,432.29
0100 Total										\$144,707.96
602	2021				\$2,874.37	\$368.94				\$3,243.31
606	2021				\$35,774.98	\$7,359.35				\$43,134.33
0600 Total										\$46,377.64
701	2021				\$11,296.60				\$550.00	\$10,746.60
0700 Total										\$10,746.60
999	2021									\$0.00
0900 Total										\$0.00
Grand Total										\$201,832.20

SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE: April 30, 2021
 SIGNATURE (Manager): BARRY MYERS *Darryl L. Myers*

DATE: April 30, 2021
 SIGNATURE (Board Approval): *[Signature]*

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY: *Steve Galloway*
 FIRM: **WATSON & DEWAR ENGINEERS, INC.**

LICENSE NUMBER: *26220*
 SIGNATURE OF LICENSED ENGINEER: *[Signature]*

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 938		2. MONTH ENDING April-21				
Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (8)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
1600	2021				\$49,053.37	\$7,574.80		\$90.00	\$56,538.17	
1600	2021				\$66,229.50 (Work Plan 304.01 - wo#s 125283 & 125284 - McKinney)	\$80.01			\$66,309.51	
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS BEING CHANGED TO LED LIGHTS.										
Subtotal					115,282.87	7,654.81	0.00	0.00	90.00	122,847.68
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING ANCHORS, CHANGING FROM OH TO UG SVCS, AND RELOCATING A POLE OUT OF THE CREEK.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report					
				2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached					
1		\$122,847.68		DATE	April 30, 2021		SIGNATURE (Manager) <i>Paul L. Thompson</i>			
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE	April 30, 2021		SIGNATURE (Manager) <i>Paul L. Thompson</i>			
				DATE	April 30, 2021		SIGNATURE (Board Approval) <i>Paul L. Thompson</i>			
Total \$122,847.68				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY <i>Steve Crook</i>			FIRM HARRISON & DEWAR ENGINEERS, INC.			
				LICENSE NUMBER <i>26220</i>			SIGNATURE OF LICENSED ENGINEER <i>Paul L. Thompson</i>			

USDA-RUS INVENTORY OF WORK ORDERS	No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)	FORM APPROVED OMB No. 0572-0015
1. INVENTORY NO. 939 2. MONTH ENDING May-21		
3. SYSTEM DESIGNATION KY 23 TAYLOR		
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC		

Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1707B-2

740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)	

code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2021				\$12,872.98				\$733.95	\$12,138.03
102	2021				\$101,512.70				\$6,741.02	\$94,771.68
0100 Total										\$106,910.71
602	2021				\$1,907.70	\$537.01				\$2,444.71
603	2021				\$21,396.86					\$21,396.86
606	2021				\$143,651.77	\$32,152.03			\$5,303.49	\$170,500.31
608	2021				\$1,457.64	\$351.79				\$1,809.43
0600 Total										\$186,151.31
701	2021				\$7,262.65				\$556.80	\$6,705.85
0700 Total										\$6,705.85
999	2021									\$0.00
0900 Total										\$0.00
Grand Total										\$309,767.87

Grand Total \$309,767.87

SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE	SIGNATURE (Manager)
May 31, 2021	<i>Barry Myers</i>
DATE	SIGNATURE (Board Approval)
May 31, 2021	<i>[Signature]</i>

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable good engineering practice.

INSPECTION PERFORMED BY	FIRM
<i>Steve Conrad</i>	CRIPPERSON & DELMAR ENGINEERS, INC.
LICENSE NUMBER	SIGNATURE OF LICENSED ENGINEER
26220	<i>[Signature]</i>

USDA-RUS	<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>	FORM APPROVED OMB No. 0572-0015
INVENTORY OF WORK ORDERS	1. INVENTORY NO. 939	2. MONTH ENDING May-21
3. SYSTEM DESIGNATION KY 23 TAYLOR		
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC		

Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records
 For detailed instructions see RUS Bulletin 1767B-2

740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
1600	2021				\$49,388.35	\$7,452.70			\$5,410.61	\$51,430.44
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS BEING CHANGED TO LED LIGHTS.										
Subtotal					49,388.35	7,452.70	0.00	0.00	5,410.61	51,430.44

Work Order No.	Description of Construction
	MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING ANCHORS, CHANGING FROM OH TO UG SVC, CHANGING FROM OH TO A MTR PL SVC, ADDING LIFT POLE AND RELOCATING MTR.

SUMMARY BY BUDGET ITEMS	ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY	
Item No. 740-C Code Amount	1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.
1 \$51,430.44	2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.
Total \$51,430.44	DATE	SIGNATURE (Manager)
	May 31, 2021	<i>[Signature]</i>
	BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.	
	DATE	SIGNATURE (Manager)
	May 31, 2021	<i>[Signature]</i>
DATE	SIGNATURE (Board Approval)	
May 31, 2021	<i>[Signature]</i>	
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.		
INSPECTION PERFORMED BY	FIRM	
Steve Conover	PATERSON & DEWAR ENGINEERS, INC.	
LICENSE NUMBER	SIGNATURE OF LICENSED ENGINEER	
26220	<i>[Signature]</i>	

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number.
 The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS INVENTORY OF WORK ORDERS	No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)	FORM APPROVED OMB No. 0672-0016
1. INVENTORY NO. 940		2. MONTH ENDING June-21
3. SYSTEM DESIGNATION KY 23 TAYLOR		
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC		

Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2

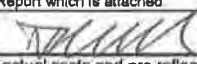

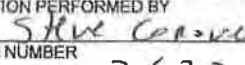

740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)	
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2021				\$51,407.70				\$5,428.90	\$45,978.80
102	2021				\$91,422.45				\$720.00	\$90,702.45
0100 Total										\$136,681.25
602	2021				\$1,499.95	\$326.09				\$1,826.04
604	2021				\$1,930.21	\$185.84				\$2,126.05
606	2021				\$30,911.26	\$5,133.68				\$36,044.94
608	2021				\$2,791.23	\$632.28				\$3,423.51
0600 Total										\$43,420.54
701	2021				\$73,517.23	\$46.09			\$4,757.95	\$68,805.37
0700 Total										\$68,805.37
999	2021									\$0.00
0900 Total										\$0.00
30401	2021									\$0.00
30401 Total										\$0.00
Grand Total										\$248,907.16

Grand Total \$248,907.16

SUMMARY BY BUDGET NUMBER <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th>Bud.</th> <th>cat.</th> <th>Total</th> </tr> <tr> <td>Grand Total</td> <td></td> <td>\$0.00</td> </tr> </table>	Bud.	cat.	Total	Grand Total		\$0.00	BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud.	cat.	Total					
Grand Total		\$0.00					
DATE June 30, 2021	SIGNATURE (Manager) BARRY MYERS						
DATE June 30, 2021	SIGNATURE (Board Approval)						
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.							
INSPECTION PERFORMED BY Steve Canover	FIRM PETERSON & DEWAR ENGINEERS, INC.						
LICENSE NUMBER 26220	SIGNATURE OF LICENSED ENGINEER						

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0672-0015		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 940		2. MONTH ENDING June-21				
Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS	
Code No.	Year	Construction (1)	Retirement (2)	Budget Item No. (3)	Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
1600	2021				\$33,710.83	\$3,197.74				\$36,908.57
Subtotal					33,710.83	3,197.74	0.00	0.00	0.00	36,908.57
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING ANCHORS, AND CONSTRUCTION OF A TIE LINE.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report					
				2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached					
1		\$36,908.57		DATE	June 30, 2021		SIGNATURE (Manager)			
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE	June 30, 2021		SIGNATURE (Manager)			
				DATE	June 30, 2021		SIGNATURE (Board Approval)			
Total \$36,908.57				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY			FIRM OTTENSON & DEWAR ENGINEERS, INC			
				LICENSE NUMBER 26220			SIGNATURE OF LICENSED ENGINEER			

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0672-0015		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 941		2. MONTH ENDING July-21				
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
1600	2021				\$30,391.63	\$6,063.31			\$36,454.94	
Subtotal					30,391.63	6,063.31	0.00	0.00	0.00	36,454.94
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, MOVING A METER BASE AND REPLACING ANCHORS.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1 <input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report. 2 <input type="checkbox"/> We certify that construction reported on work orders _____ above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached _____						
1		\$36,454.94		DATE July 31, 2021			SIGNATURE (Manager) 			
Total				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE July 31, 2021			SIGNATURE (Manager) 			
				DATE July 31, 2021			SIGNATURE (Board Approval)			
Total				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY 			FIRM PATTERSON & DEWAR ENGINEERS, INC.			
				LICENSE NUMBER 26220			SIGNATURE OF LICENSED ENGINEER 			

USDA-RUS				<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>				FORM APPROVED OMB No. 0672-0015		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 941		2. MONTH ENDING July-21				
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (8)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire w/O	CIAC	Loan Funds
101	2021				\$106,263.53				\$9,906.50	\$96,357.03
102	2021				\$66,390.02				\$370.00	\$66,020.02
0100 Total										\$162,377.05
606	2021				\$59,503.97	\$14,127.72			\$14,095.90	\$59,535.79
608	2021				\$866.49	\$463.15				\$1,329.64
0600 Total										\$60,865.43
701	2021				\$3,225.96					\$3,225.96
0700 Total										\$3,225.96
999	2021									\$0.00
0900 Total										\$0.00
Grand Total										\$226,468.44

SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE July 31, 2021	SIGNATURE (Manager) BARRY MYERS <i>Barry Myers</i>
DATE July 31, 2021	SIGNATURE (Board Approval) JEFFREY WILLIAMS <i>Jeffrey Williams</i>

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY <i>Steve Conner</i>	FIRM MATTERSON & DEWAR ENGINEERS, INC.
LICENSE NUMBER 26220	SIGNATURE OF LICENSED ENGINEER <i>Jeffrey Williams</i>

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0672-0016		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 842		2. MONTH ENDING August-21				
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		GROSS FUNDS REQUIRED		DEDUCTIONS		Contributions In Aid of Construction and Previous Advances (8)	LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)	Budget Item No. (3)	Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO Improvements or Replacements (6)			Retirements Without Replacement (7)
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2021				\$94,229.69				\$3,856.15	\$90,373.54
102	2021				\$322,339.01				\$3,491.61	\$318,847.40
0100 Total										\$409,220.94
602	2021				\$6,051.16	\$1,194.86				\$7,246.02
606	2021				\$99,270.24	\$18,325.81				\$117,596.05
0600 Total										\$124,842.07
701	2021				\$18,005.04				\$281.00	\$17,724.04
0700 Total										\$17,724.04
999	2021									\$0.00
0900 Total										\$0.00
Grand Total									\$551,787.05	

*SBA/PPP LOAN ADJUSTING ENTRIES FROM DECEMBER 2020 PER MAY 2021 AUDIT SEE ATTACHED DOCUMENTATION SHOWING SPREAD OF ACCT#107.00 AND #108.00 TO WO'S.

SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE August 30, 2021	SIGNATURE (Manager) BARRY MYERS- JEFFREY WILLIAMS <i>[Signature]</i>
DATE August 30, 2021	SIGNATURE (Board Approval)

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY Steve Corow <i>[Signature]</i>	FIRM WATTERSON & DEWAR ENGINEERS, INC.
LICENSE NUMBER 26220	SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>

USDA-RUS INVENTORY OF WORK ORDERS	No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)	FORM APPROVED OMB No. 0572-0016
1. INVENTORY NO. 942		2. MONTH ENDING August-21
3. SYSTEM DESIGNATION KY 23 TAYLOR		
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC		

740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO		Contributions in Aid of Construction and Previous Advances (8)	
							Improvements or Replacements (6)	Retirements Without Replacement (7)		
1600	2021				\$149,983.06	\$30,139.45			\$3,457.62	\$176,664.89
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS BEING CHANGED TO LED LIGHTS.										
Subtotal					149,983.06	30,139.45	0.00	0.00	3,457.62	176,664.89

Work Order No.	Description of Construction
	MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING ANCHORS, RELOCATING PRIMARY, CHANGING FROM A METER POLE TO OH SERVICE, DEADENDING A 3PHS LINE, AND CHANGING FROM OH TO UG SVC.

SUMMARY BY BUDGET ITEMS	ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY	
Item No. 740-C Code Amount	1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.
1 176,664.89	2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.
	DATE August 30, 2021	SIGNATURE (Manager) <i>[Signature]</i>
	BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.	
	DATE August 30, 2021	SIGNATURE (Manager) <i>[Signature]</i>
	DATE August 30, 2021	SIGNATURE (Board Approval) <i>[Signature]</i>
	ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.	
Total 176,664.89	INSPECTION PERFORMED BY <i>Steve Coover</i>	FIRM WATSON & DENAR ENGINEERS, INC.
	LICENSE NUMBER 26220	SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>

USDA-RUS INVENTORY OF WORK ORDERS	No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)	FORM APPROVED OMB No. 0672-0016
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1797B-2.	1. INVENTORY NO. 843	2. MONTH ENDING September-21
	3. SYSTEM DESIGNATION KY 23 TAYLOR	
	4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC	

740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		Contributions In Aid of Construction and Previous Advances (8)	LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2021				\$44,180.42				\$5,375.31	\$38,805.11
102	2021				\$166,895.14				\$2,318.95	\$164,576.19
0100 Total										\$203,381.30
602	2021				\$1,653.19	\$262.75				\$1,915.94
606	2021				\$41,898.30	\$11,004.07			\$179.80	\$52,722.57
608	2021				\$2,137.46	\$556.47				\$2,693.93
0600 Total										\$57,332.44
701	2021				\$10,147.94				\$275.00	\$9,872.94
0700 Total										\$9,872.94
999	2021									\$0.00
0900 Total										\$0.00
Grand Total										\$270,586.68

SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletin and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE September 30, 2021	SIGNATURE (Manager) BARRY MYERS JEFFREY WILLIAMS <i>[Signature]</i>
DATE September 30, 2021	SIGNATURE (Board Approval)

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY <i>[Signature]</i>	FIRM WATSON & DEWAR ENGINEERS, INC.
LICENSE NUMBER 26220	SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 801 et seq.)				FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS						1. INVENTORY NO. 943		2. MONTH ENDING September-21		
Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1787B-2.						3. SYSTEM DESIGNATION KY 23 TAYLOR				
						4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC				
740-C CODE		WORK ORDER			Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)
Code No.	Year	Construction (1)	Retirement (2)	Cost Of Construction (4)		Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)	
1600	2021				\$41,475.02	\$6,165.64			\$841.66	\$46,799.00
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS BEING CHANGED TO LED LIGHTS.										
Subtotal					41,475.02	6,165.64	0.00	0.00	841.66	46,799.00
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING ANCHORS, CHANGING SVCS FROM OH - UG, AND CHANGING A MTR POLE TO UG SVC.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report					
				2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.					
1		\$46,799.00		DATE September 30, 2021		SIGNATURE (Manager) <i>[Signature]</i>				
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE September 30, 2021		SIGNATURE (Manager) <i>[Signature]</i>				
				DATE September 30, 2021		SIGNATURE (Board Approval) <i>[Signature]</i>				
				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY <i>Steve Corow</i>			FIRM MATTHEWSON & DEWAR ENGINEERS, INC.			
				LICENSE NUMBER 26220			SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>			
Total		\$46,799.00								

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number.
 The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS	<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>		FORM APPROVED OMB No. 0572-0015
INVENTORY OF WORK ORDERS	1. INVENTORY NO. 944	2. MONTH ENDING October-21	
3. SYSTEM DESIGNATION KY 23 TAYLOR			
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC			

Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records For detailed instructions see RUS Bulletin 1707B-2

740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO			Contributions in Aid of Construction and Previous Advances (8)
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2021				\$59,537.81				\$5,480.50	\$54,057.31
102	2021				\$186,740.03	\$248.54			\$1,080.00	\$185,908.57
0100 Total										\$239,965.88
606	2021				\$53,536.63	\$12,058.83				\$65,595.46
0600 Total										\$65,595.46
701	2021				\$7,569.36					\$7,569.36
0700 Total										\$7,569.36
999	2021								\$989.96	Limit CIA in Col. 9
0900 Total										\$0.00
Grand Total										\$313,130.70

*CIA on retirement -- See wo#126746 - cons paid to retire a pole, recently set, and went with UG primary.

SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE October 31, 2021	SIGNATURE (Manager) BARRY MYERS JEFFREY WILLIAMS <i>[Signature]</i>
DATE October 31, 2021	SIGNATURE (Board Approval)

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY <i>Steve Capover</i>	FIRM WATTERSON & DEWAR ENGINEERS, INC.
LICENSE NUMBER 26220	SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>

USDA-RUS					No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0572-0015				
INVENTORY OF WORK ORDERS					1. INVENTORY NO. 944		2. MONTH ENDING October-21						
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records For detailed instructions see RUS Bulletin 1767B-2					3. SYSTEM DESIGNATION KY 23 TAYLOR								
					4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC								
740-C CODE		WORK ORDER			GROSS FUNDS REQUIRED			DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS		
Code No.	Year	Construction (1)	Retirement (2)	Budget Item No. (3)	Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO		Contributions In Aid of Construction and Previous Advances (8)				
							Improvements or Replacements (6)	Retirements Without Replacement (7)					
1600	2021				\$32,450.21	\$5,473.85			\$90.00	\$37,834.06			
Subtotal					32,450.21	5,473.85	0.00	0.00	90.00	37,834.06			
Work Order No.		Description of Construction											
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING/ADDING ANCHORS, CHANGING FROM MTR PL - OH SVC, CHANGING FROM OH SVC - MTR PL SVC, AND REPLACING BAD UG PRI.											
SUMMARY BY BUDGET ITEMS					ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY								
Item No.	740-C Code	Amount			1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.							
1		\$37,834.06			2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.							
Total \$37,834.06					DATE			SIGNATURE (Manager)					
					October 31, 2021								
					BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.								
					DATE			SIGNATURE (Manager)					
					October 31, 2021								
DATE			SIGNATURE (Board Approval)										
October 31, 2021													
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.													
INSPECTION PERFORMED BY					FIRM								
Steve Corbier					PATTERSON & DEWAR ENGINEERS, INC.								
LICENSE NUMBER					SIGNATURE OF LICENSED ENGINEER								
26220													

USDA-RUS INVENTORY OF WORK ORDERS	No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)	FORM APPROVED OMB No. 0672-0018
1. INVENTORY NO. 945		2. MONTH ENDING November-21
3. SYSTEM DESIGNATION KY 23 TAYLOR		
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC		

740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2021				\$20,312.82				\$2,143.60	\$18,169.22
102	2021				\$132,422.25				\$1,690.46	\$130,731.79
0100 Total										\$148,901.01
602	2021				\$1,685.52	\$354.63				\$2,040.15
606	2021				\$56,753.25	\$14,379.85			\$6,305.40	\$66,827.70
0600 Total										\$68,867.85
701	2021				\$18,781.34				\$275.00	\$18,506.34
0700 Total										\$18,506.34
Grand Total										\$236,275.20

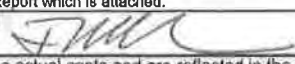

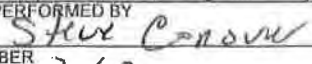
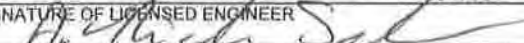
SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE November 30, 2021	SIGNATURE (Manager) BARRY MYERS JEFFREY WILLIAMS <i>[Signature]</i>
DATE November 30, 2021	SIGNATURE (Board Approval)

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY <i>Steve Corwin</i>	FIRM PATTERSON & DEWAR ENGINEERS, INC.
LICENSE NUMBER 26220	SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS						1. INVENTORY NO. 945		2. MONTH ENDING November-21		
Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1707B-2						3. SYSTEM DESIGNATION KY 23 TAYLOR				
						4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC				
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions in Aid of Construction and Previous Advances (8)
1600	2021				\$41,584.42	\$6,021.24	\$224.85		\$1,735.22	\$45,645.59
					THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO SECURITY LIGHTS BEING CHANGED TO LED LIGHTS.					
Subtotal					41,584.42	6,021.24	224.85	0.00	1,735.22	45,645.59
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING AN ANCHOR, CHANGING FROM OH TO UG SVC, RELOCATING UG PRIMARY AND REPLACING DAMAGED UG PRIMARY.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.					
				2	<input type="checkbox"/> We certify that construction reported on work orders _____ above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.					
1		\$45,645.59		DATE	November 30, 2021		SIGNATURE (Manager) 			
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE	November 30, 2021		SIGNATURE (Manager) 			
				DATE	November 30, 2021		SIGNATURE (Board Approval)			
				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY 			FIRM: HATTERSON & DEWAR ENGINEERS, INC.			
Total				LICENSE NUMBER: 26220			SIGNATURE OF LICENSED ENGINEER 			

RUS Form 219 (Rev. 10-02) version 13, 10/21/02

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

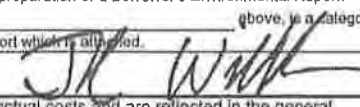
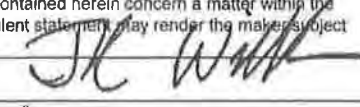
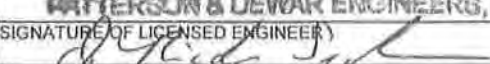
USDA-RUS				<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>				FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS										
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.				1. INVENTORY NO. 946		2. MONTH ENDING December-21				
3. SYSTEM DESIGNATION KY 23 TAYLOR										
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC										
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO Improvements or Replacements (6)		Retirements Without Replacement (7)	
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2021				\$55,425.96				\$6,174.50	\$49,251.46
102	2021				\$44,685.14				\$720.00	\$43,965.14
0100 Total										\$93,196.60
602	2021				\$151.92	\$48.52				\$200.44
606	2021				\$25,442.71	\$4,134.84			\$12,415.92	\$17,161.63
608	2021				\$833.01	\$321.23				\$1,154.24
0600 Total										\$18,516.31
701	2021				\$4,463.31					\$4,463.31
0700 Total										\$4,463.31
999	2021									\$0.00
0900 Total										\$0.00
Grand Total										\$116,176.22

SUMMARY BY BUDGET NUMBER			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.	
Bud.	cat.	Total		
Grand Total		\$0.00		
DATE December 31, 2021				SIGNATURE (Manager) BARRY MYERS - JEFFREY WILLIAMS <i>[Signature]</i>
DATE December 31, 2021				SIGNATURE (Board Approval)
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.				
INSPECTION PERFORMED BY <i>Steve Connor</i>		FIRM BATTERSON & DEWAR ENGINEERS, INC.		
LICENSE NUMBER 26220		SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>		

USDA-RUS					No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)			FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS					1. INVENTORY NO. 946		2. MONTH ENDING December-21			
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2					3. SYSTEM DESIGNATION KY 23 TAYLOR					
					4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC					
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
1600	2021				\$34,537.65	\$3,144.55			\$37,682.20	
Subtotal					34,537.65	3,144.55	0.00	0.00	37,682.20	
Work Order No.					Description of Construction					
					MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING GUY AND ANCHOR, REPLACING UG SVC PEDESTAL, AND CHANGING FROM OH TO UG SVC.					
SUMMARY BY BUDGET ITEMS					ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY					
Item No.	740-C Code	Amount			1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.				
					2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.				
1		\$37,682.20			DATE	December 31, 2021		SIGNATURE (Manager)		
BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.					DATE	December 31, 2021		SIGNATURE (Manager)		
					DATE	December 31, 2021		SIGNATURE (Board Approval)		
					ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.					
Total					INSPECTION PERFORMED BY		FIRM			
					Steve Corrow		PATTERSON & DEWAR ENGINEERS, INC.			
					LICENSE NUMBER		SIGNATURE OF LICENSED ENGINEER			
					26220					

USDA-RUS				INVENTORY OF WORK ORDERS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)		FORM APPROVED OMB No. 0572-0015	
				1. INVENTORY NO. 947		2. MONTH ENDING January-22					
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR							
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC							
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)		
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds	
101	2022				\$25,108.85				\$3,831.25	\$21,277.60	
102	2022				\$66,514.20				\$1,230.55	\$65,283.65	
0100 Total										\$86,561.25	
606	2022				\$25,762.69	\$8,394.08				\$34,156.77	
0600 Total										\$34,156.77	
701	2022				\$4,942.49					\$4,942.49	
0700 Total										\$4,942.49	
999	2022									\$0.00	
0900 Total										\$0.00	
Grand Total										\$125,660.51	

SUMMARY BY BUDGET NUMBER			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud.	cal.	Total	
Grand Total		\$0.00	
DATE		January 31, 2022	SIGNATURE (Manager) JEFF WILLIAMS
DATE		January 31, 2022	SIGNATURE (Board Approval)
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.			
INSPECTION PERFORMED BY		Brent Davis	FIRM ANTERSON & DEWAR ENGINEERS, INC
LICENSE NUMBER		26220	SIGNATURE OF LICENSED ENGINEER

USDA-RUS					No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)			FORM APPROVED OMB No. 0672-0015		
INVENTORY OF WORK ORDERS					1. INVENTORY NO. 947		2. MONTH ENDING January-22			
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20260 Copy 2 is for your records For detailed instructions see RUS Bulletin 1767B-2					3. SYSTEM DESIGNATION KY 23 TAYLOR					
					4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC					
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
1600	2022				\$28,285.67	\$5,346.92			\$842.47	\$32,790.12
Subtotal					28,285.67	5,346.92	0.00	0.00	842.47	32,790.12
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING GUY & ANCHORS, AND CHANGING FROM OH TO MTR POLE.								
SUMMARY BY BUDGET ITEMS					ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY					
Item No.	740-C Code	Amount			1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.				
1		\$32,790.12			2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.				
					DATE	SIGNATURE (Manager)				
					January 31, 2022					
					BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.					
					DATE	SIGNATURE (Manager)				
					January 31, 2022					
					DATE	SIGNATURE (Board Approval)				
					January 31, 2022					
					ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.					
					INSPECTION PERFORMED BY	FIRM				
					Geat Dorris	PATTERSON & DEWAR ENGINEERS, INC				
					LICENSE NUMBER	SIGNATURE OF LICENSED ENGINEER				
					26220					

USDA-RUS INVENTORY OF WORK ORDERS	No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)	FORM APPROVED OMB No. 0572-0015
1. INVENTORY NO. 948		2. MONTH ENDING February-22
3. SYSTEM DESIGNATION KY 23 TAYLOR		
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC		

Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.

740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		CONTRIBUTIONS In Aid of Construction and Previous Advances (8)	LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2022				\$20,905.14				\$1,444.30	\$19,460.84
102	2022				\$98,739.06				\$360.00	\$98,379.06
0100 Total										\$117,839.90
602	2022				\$870.32	\$308.21				\$1,178.53
606	2022				\$90,843.77	\$26,264.18				\$117,107.95
608	2022				\$826.38	\$290.55				\$1,116.93
0600 Total										\$119,403.41
701	2022				\$6,143.05					\$6,143.05
0700 Total										\$6,143.05
999	2022									\$0.00
0900 Total										\$0.00
Grand Total										\$243,386.36

SUMMARY BY BUDGET NUMBER		
Bud.	icat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE February 28, 2022	SIGNATURE (Manager) JEFF WILLIAMS
DATE February 28, 2022	SIGNATURE (Board Approval)

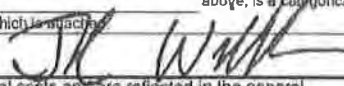
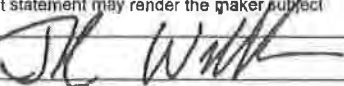
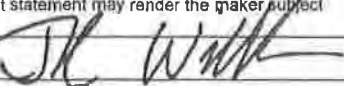

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

INSPECTION PERFORMED BY Drew Dorris	FIRM PETERSON & DENAR ENGINEERS, INC.
LICENSE NUMBER 26220	SIGNATURE OF LICENSED ENGINEER

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0572-0015	
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 948		2. MONTH ENDING February-22			
Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records For detailed instructions see RUS Bulletin 17678-2				3. SYSTEM DESIGNATION KY 23 TAYLOR					
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC					
740-C CODE		WORK ORDER		GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction (1)	Retirement (2)	Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO		Contributions in Aid of Construction and Previous Advances (8)	
			Budget Item No. (3)			Improvements or Replacements (6)	Retirements Without Replacement (7)		(9)
1600	2022			\$271,949.08	\$72,699.37			\$2,452.76	\$342,195.69
Subtotal				271,949.08	72,699.37	0.00	0.00	2,452.76	342,195.69
Work Order No.		Description of Construction							
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING GUY & ANCHORS, AND REBUILDING AFTER TORNADO ON DECEMBER 11, 2021.							
SUMMARY BY BUDGET ITEMS			ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount	1 <input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report. 2 <input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.						
1		\$342,195.69	DATE		SIGNATURE (Manager)				
			February 28, 2022						
			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
			DATE		SIGNATURE (Manager)				
			February 28, 2022						
			DATE		SIGNATURE (Board Approval)				
			February 28, 2022						
			ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
			INSPECTION PERFORMED BY		FIRM				
			Brent Dorris		PATERSON & DEWAR ENGINEERS, INC.				
			LICENSE NUMBER		SIGNATURE OF LICENSED ENGINEER				
			26220						
Total		\$342,195.69							

USDA-RUS				INVENTORY OF WORK ORDERS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)		FORM APPROVED OMB No. 0572-0015	
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.				1. INVENTORY NO. 949		2. MONTH ENDING March-22					
				3. SYSTEM DESIGNATION KY 23 TAYLOR							
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC											
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)		
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds	
101	2022				\$87,461.19				\$11,978.53	\$75,482.66	
102	2022				\$124,504.09				\$900.00	\$123,604.09	
0100 Total										\$199,086.75	
602	2022				\$3,176.92	\$766.79				\$3,943.71	
606	2022				\$35,522.67	\$7,692.56	\$244.19		\$1,654.30	\$41,316.74	
608	2022				\$1,033.91	\$268.64				\$1,302.75	
0600 Total										\$46,563.20	
701	2022				\$16,558.28	\$491.96			\$275.00	\$16,775.24	
0700 Total										\$16,775.24	
999	2022				\$0.00	\$0.00				\$0.00	
0900 Total										\$0.00	
Grand Total										\$282,425.19	

SUMMARY BY BUDGET NUMBER			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud.	cat.	Total	
Grand Total		\$0.00	
DATE		March 31, 2022	SIGNATURE (Manager) JEFF WILLIAMS <i>JK Will</i>
DATE		March 31, 2022	SIGNATURE (Board Approval)
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.			
INSPECTION PERFORMED BY		<i>Brent Dorris</i>	FIRM ATTERSON & DEWAR ENGINEERS, INC.
LICENSE NUMBER		26220	SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>

USDA-RUS					No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)			FORM APPROVED OMB No. 0572-0015			
INVENTORY OF WORK ORDERS					1. INVENTORY NO. 949		2. MONTH ENDING March-22				
Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records For detailed instructions see RUS Bulletin 1767B-2					3. SYSTEM DESIGNATION KY 23 TAYLOR						
					4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)		
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions in Aid of Construction and Previous Advances (8)	
1600	2022				\$180,297.84	\$35,346.76	\$410.25		\$579.03	\$214,655.32	
Subtotal					180,297.84	35,346.76	410.25	0.00	579.03	214,655.32	
Work Order No.		Description of Construction									
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, CHANGING FROM OH TO MTR POLE, CHANGING FROM OH TO UG SERVICE, REPLACING ANCHORS, AND RELOCATING A METER BASE.									
SUMMARY BY BUDGET ITEMS		ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY									
Item No.	740-C Code	Amount	1 <input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report. 2 <input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is subject to prosecution under Title 18, United States Code Section 1001.								
1		\$214,655.32	DATE March 31, 2022		SIGNATURE (Manager) 						
			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.								
			DATE March 31, 2022		SIGNATURE (Manager) 						
			DATE March 31, 2022		SIGNATURE (Board Approval) 						
			ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.								
			INSPECTION PERFORMED BY <i>Dreat Dorris</i>		FIRM PATTERSON & DEWAR ENGINEERS, INC.						
Total					LICENSE NUMBER 26220						
					SIGNATURE OF LICENSED ENGINEER 						

USDA-RUS				INVENTORY OF WORK ORDERS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)		FORM APPROVED OMB No. 0572-0015	
				1. INVENTORY NO. 950		2. MONTH ENDING April-22					
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2.				3. SYSTEM DESIGNATION KY 23 TAYLOR							
				4. NAME OF BORROWER TAYLOR GOUNTY RURAL ELECTRIC							
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions In Aid of Construction and Previous Advances (8)		
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds	
101	2022				\$23,158.44				\$2,679.50	\$20,478.94	
102	2022				\$133,123.68				\$1,170.00	\$131,953.66	
0100 Total										\$152,432.60	
602	2022				\$440.78	\$221.99				\$662.77	
606	2022				\$139,214.35	\$36,972.11			\$938.84	\$175,247.62	
608	2022				\$1,623.17	\$423.72				\$2,046.89	
0600 Total										\$177,957.28	
701	2022				\$10,248.03				\$570.86	\$9,677.17	
0700 Total										\$9,677.17	
999	2022				\$0.00	\$0.00				\$0.00	
0900 Total										\$0.00	
Grand Total										\$340,067.05	

SUMMARY BY BUDGET NUMBER			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud.	cat.	Total	
Grand Total		\$0.00	
DATE April 30, 2022			SIGNATURE (Manager) JEFF WILLIAMS 
DATE April 30, 2022			SIGNATURE (Board Approval)
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.			
INSPECTION PERFORMED BY Brent Darris			FIRM DARRIS-OWEN & DEWAR ENGINEERS, INC.
LICENSE NUMBER 26220			SIGNATURE OF LICENSED ENGINEER 

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0572-0016		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 950		2. MONTH ENDING April-22				
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions in Aid of Construction and Previous Advances (8)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1600	2022				\$186,587.41	\$32,071.35				\$218,658.76
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO CHANGING SECURITY LIGHTS TO LED LIGHTS.										
Subtotal					186,587.41	32,071.35	0.00	0.00	0.00	218,658.76
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, RELOCATING LINE, REPAIRS AFTER TORNADO, REPLACING ANCHORS AND GUYS, AND REPLACING A CROSSARM.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.					
1		\$218,658.76		2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached					
				DATE	April 30, 2022		SIGNATURE (Manager) <i>JK Walters</i>			
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement in this report renders the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE	April 30, 2022		SIGNATURE (Manager) <i>JK Walters</i>			
				DATE	April 30, 2022		SIGNATURE (Board Approval)			
				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY <i>Brent Darris</i>			FIRM PATERSON & DEWAR ENGINEERS, INC.			
Total				\$218,658.76			SIGNATURE OF LICENSED ENGINEER <i>J. Walters</i>			
				LICENSE NUMBER <i>26220</i>						

USDA-RUS				INVENTORY OF WORK ORDERS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)		FORM APPROVED OMB No. 0572-0015			
				1. INVENTORY NO. 851		2. MONTH ENDING May-22							
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1797B-2.				3. SYSTEM DESIGNATION KY 23 TAYLOR									
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC									
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			Contributions In Aid of Construction and Previous Advances (8)	LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)		
Code No.	Year	Constr. (1)	Retire-ment (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	CIAC				
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds			
101	2022				\$47,712.75				\$4,007.60	\$43,705.15			
102	2022				\$134,244.81				\$2,498.10	\$131,746.71			
0100 Total										\$175,451.86			
602	2022				\$852.72	\$207.55				\$1,060.27			
606	2022				\$143,164.89	\$40,435.20	\$79.23		\$17,216.25	\$166,304.61			
608	2022				\$8,627.91	\$3,759.85				\$12,387.76			
0600 Total										\$179,752.64			
701	2022				\$6,966.68					\$6,966.68			
0700 Total										\$6,966.68			
999	2022				\$0.00	\$0.00				\$0.00			
0900 Total										\$0.00			
Grand Total										\$362,171.18			

SUMMARY BY BUDGET NUMBER			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.		
Bud.	cat.	Total			
Grand Total		\$0.00	DATE <u>May 31, 2022</u> SIGNATURE (Manager)  DATE <u>May 31, 2022</u> SIGNATURE (Board Approval) ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice. INSPECTION PERFORMED BY <u>Nrent Darris</u> FIRM <u>WATTERSON & DEWAR ENGINEERS, INC.</u> LICENSE NUMBER <u>26220</u> SIGNATURE OF LICENSED ENGINEER 		

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 15 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)				FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS				1. INVENTORY NO. 951		2. MONTH ENDING May-22				
Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS	
Code No.	Year	Construction (1)	Retirement (2)	Budget Item No. (3)	Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO			Contributions In Aid of Construction and Previous Advances (8)
							Improvements or Replacements (6)	Retirements Without Replacement (7)		
1600	2022				\$47,032.90	\$8,034.90			\$15,060.23	\$40,007.57
THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO CHANGING SECURITY LIGHTS TO LED LIGHTS.										
Subtotal					47,032.90	8,034.90	0.00	0.00	15,060.23	40,007.57
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, REPLACING GUY AND ANCHORS, RELOCATING PRIMARY LINES, CHANGING FROM UG SVC TO OH SVC, AND CHANGING FROM OH SVC TO UG SVC.								
SUMMARY BY BUDGET ITEMS				ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY						
Item No.	740-C Code	Amount		1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report					
				2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached					
1		\$40,007.57		DATE	May 31, 2022		SIGNATURE (Manager)			<i>JK Walth</i>
				BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.						
				DATE	May 31, 2022		SIGNATURE (Manager)			<i>JK Walth</i>
				DATE	May 31, 2022		SIGNATURE (Board Approval)			
				ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.						
				INSPECTION PERFORMED BY			FIRM			
				<i>Brent Davis</i>			PATTERSON & DEWAR ENGINEERS, INC.			
				LICENSE NUMBER			SIGNATURE OF LICENSED ENGINEER			
				26220			<i>[Signature]</i>			
Total		\$40,007.57								

USDA-RUS				INVENTORY OF WORK ORDERS				No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)		FORM APPROVED OMB No. 0572-0015	
				1. INVENTORY NO. 952		2. MONTH ENDING June-22					
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20260 Copy 2 is for your records For detailed instructions see RUS Bulletin 1767B-2				3. SYSTEM DESIGNATION KY 23 TAYLOR							
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC							
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Constr. (1)	Retire-ment (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO		Contributions In Aid of Construction and Previous Advances (8)		
						Improvements or Replacements (6)	Retirements Without Replacement (7)	GIAC	Loan Funds		
101	2022				\$41,400.82			\$4,435.10	\$36,965.72		
102	2022				\$185,613.07			\$1,170.00	\$184,443.07		
0100 Total									\$221,408.79		
602	2022				\$1,238.03	\$318.71			\$1,556.74		
606	2022				\$101,795.68	\$23,399.79		\$7,209.42	\$117,986.05		
0600 Total									\$119,542.79		
701	2022				\$6,238.77			\$275.00	\$5,963.77		
0700 Total									\$5,963.77		
999	2022				\$0.00	\$0.00			\$0.00		
0900 Total									\$0.00		
Grand Total									\$346,915.35		

SUMMARY BY BUDGET NUMBER			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud.	cat.	Total	
Grand Total		\$0.00	
DATE		June 30, 2022	SIGNATURE (Manager) JEFF WILLIAMS
DATE		June 30, 2022	SIGNATURE (Board Approval)
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.			
INSPECTION PERFORMED BY		Scott Darras	FIRM PATTERSON & DENAR ENGINEERS, INC.
LICENSE NUMBER		26220	SIGNATURE OF LICENSED ENGINEER

RUS Form 219 (Rev. 10-02) version 13, 10/21/02
 According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0015. The time required to complete this information collection is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

USDA-RUS					No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)			FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS					1. INVENTORY NO. 952		2. MONTH ENDING June-22			
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2					3. SYSTEM DESIGNATION KY 23 TAYLOR					
					4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC					
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS
Code No.	Year	Construction	Retirement		Cost Of Construction:	Cost Of Removal: Improvements or Replacements	Improvements or Replacements	Retirements Without Replacement	Contributions in Aid of Construction and Previous Advances	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1600	2022				\$23,234.07	\$4,040.69				\$27,274.76
Subtotal					23,234.07	4,040.69	0.00	0.00	0.00	27,274.76
Work Order No.		Description of Construction								
		MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, ADDING AND REPLACING GUY AND ANCHORS, AND CHANGING FROM OH SVC TO UG SVC.								
SUMMARY BY BUDGET ITEMS					ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY					
Item No.	740-C Code	Amount			1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.				
1		\$27,274.76			2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.				
					DATE	June 30, 2022	SIGNATURE (Manager) <i>JK Walk</i>			
					BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.					
					DATE	June 30, 2022	SIGNATURE (Manager) <i>JK Walk</i>			
					DATE	June 30, 2022	SIGNATURE (Board Approval) <i>JK Walk</i>			
					ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.					
					INSPECTION PERFORMED BY	FIRM PARPETERSON & DEVAR ENGINEERS, INC.				
					LICENSE NUMBER	SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>				
Total						\$27,274.76				

USDA-RUS				INVENTORY OF WORK ORDERS				<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>		FORM APPROVED OMB No. 0572-0015	
				1. INVENTORY NO. 953		2. MONTH ENDING July-22					
				3. SYSTEM DESIGNATION KY 23 TAYLOR							
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC							
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2											
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO Improvements or Replacements (6)		Retirements Without Replacement (7)		Contributions In Aid of Construction and Previous Advances (8)
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds	
101	2022				\$19,866.32				\$1,829.05	\$18,037.27	
102	2022				\$129,437.45				\$815.00	\$128,622.45	
0100 Total										\$146,659.72	
602	2022				\$5,620.62	\$1,032.31				\$6,652.93	
606	2022				\$95,637.29	\$20,491.02			\$1,918.80	\$114,209.51	
608	2022				\$285.43	\$97.72				\$383.15	
0600 Total										\$121,245.59	
701	2022				\$9,825.17	\$0.00			\$277.20	\$9,547.97	
0700 Total										\$9,547.97	
999	2022									\$0.00	
0900 Total										\$0.00	
Grand Total										\$277,453.28	

SUMMARY BY BUDGET NUMBER		
Bud.	cat.	Total
Grand Total		\$0.00

BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

DATE July 31, 2022 SIGNATURE (Manager) *JK Williams*
 DATE July 31, 2022 SIGNATURE (Board Approval)

ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.

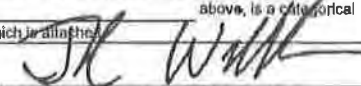
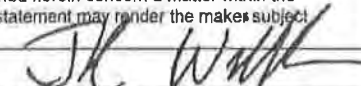
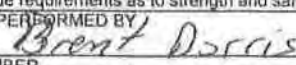
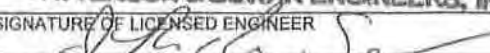
INSPECTION PERFORMED BY *Nest Davis* FIRM **PATTERSON & DEWAR ENGINEERS, INC.**
 LICENSE NUMBER *26220* SIGNATURE OF LICENSED ENGINEER *[Signature]*

USDA-RUS					No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)			FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS					1. INVENTORY NO. 953		2. MONTH ENDING July-22			
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records For detailed instructions see RUS Bulletin 1767E-2					3. SYSTEM DESIGNATION KY 23 TAYLOR					
					4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC					
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)		Contributions in Aid of Construction and Previous Advances (8)
1600	2022				\$36,058.35	\$6,176.95			\$90.00	\$42,145.30
Subtotal					36,058.35	6,176.95	0.00	0.00	90.00	42,145.30
Work Order No.					Description of Construction					
					MINOR CONSTRUCTION CONSISTS OF CHANGING OUT SECURITY LIGHTS, ADDING AND REPLACING GUY AND ANCHORS, AND CHANGING FROM UG SVC TO OH SVC, AND FROM OH SVC TO UG SVC.					
SUMMARY BY BUDGET ITEMS					ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY					
Item No.	740-C Code	Amount			1	<input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.				
1		\$42,145.30			2	<input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.				
					DATE	July 31, 2022	SIGNATURE (Manager) <i>JL Walth</i>			
					BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.					
					DATE	July 31, 2022	SIGNATURE (Manager) <i>JL Walth</i>			
					DATE	July 31, 2022	SIGNATURE (Board Approval) <i>JL Walth</i>			
					ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.					
					INSPECTION PERFORMED BY	FIRM PATTERSON & DEWAR ENGINEERS, INC.				
					LICENSE NUMBER	SIGNATURE OF LICENSED ENGINEER <i>[Signature]</i>				
Total						\$42,145.30				

THE INCREASE IN MINOR CONSTRUCTION COSTS IS DUE MAINLY TO CHANGING SECURITY LIGHTS TO LED LIGHTS.

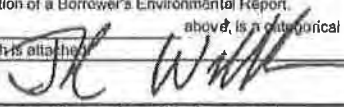
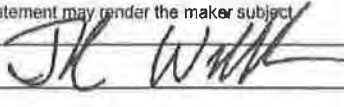
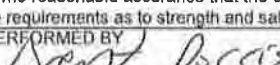

USDA-RUS				<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>				FORM APPROVED OMB No. 0572-0015		
INVENTORY OF WORK ORDERS										
Instructions - Prepare 2 copies of this form Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250 Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				1. INVENTORY NO. 954		2. MONTH ENDING August-22				
				3. SYSTEM DESIGNATION KY 23 TAYLOR						
				4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC						
740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)	
Code No.	Year	Construction (1)	Retirement (2)		Cost Of Construction: (4)	Cost Of Removal: Improvements or Replacements (5)	SALVAGE RELATING TO			Contributions In Aid of Construction and Previous Advances (8)
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds
101	2022				\$105,774.64				\$11,758.70	\$94,015.94
102	2022				\$191,348.28				\$1,080.00	\$190,268.28
0100 Total										\$284,284.22
602	2022				\$47,462.08	\$13,454.64			\$270.00	\$60,646.72
606	2022				\$51,304.90	\$14,321.35				\$65,626.25
0600 Total										\$126,272.97
701	2022				\$9,807.97	\$0.00			\$275.00	\$9,532.97
0700 Total										\$9,532.97
899	2022									\$0.00
0900 Total										\$0.00
Grand Total										\$420,090.16

SUMMARY BY BUDGET NUMBER			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.	
Bud.	cat.	Total		
Grand Total		\$0.00		
DATE		August 31, 2022		SIGNATURE (Manager) JEFF WILLIAMS
DATE		August 31, 2022		SIGNATURE (Board Approval)
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.				
INSPECTION PERFORMED BY			FIRM PATTERSON & DEWAR ENGINEERS, INC.	
LICENSE NUMBER		26220	SIGNATURE OF LICENSED ENGINEER 	

USDA-RUS					<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>				FORM APPROVED OMB No. 0572-0015			
INVENTORY OF WORK ORDERS					1. INVENTORY NO. 954		2. MONTH ENDING August-22					
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1757B-2					3. SYSTEM DESIGNATION KY 23 TAYLOR							
					4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC							
740-C CODE		WORK ORDER		Budget Item No.	GROSS FUNDS REQUIRED		DEDUCTIONS		LOAN FUNDS SUBJECT TO ADVANCE BY RUS			
Code No.	Year	Construction	Retirement		Cost Of Construction:	Cost Of Removal: Improvements or Replacements	Improvements or Replacements	Retirements Without Replacement			Contributions in Aid of Construction and Previous Advances	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
1600	2022									\$0.00		
Subtotal					0.00	0.00	0.00	0.00	0.00	0.00		
Work Order No.		Description of Construction										
SUMMARY BY BUDGET ITEMS		ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY										
Item No.	740-C Code	Amount	1 <input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report. 2 <input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached.									
1		\$0.00	DATE August 31, 2022			SIGNATURE (Manager) 						
			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.									
			DATE August 31, 2022			SIGNATURE (Manager) 						
			DATE August 31, 2022			SIGNATURE (Board Approval)						
			ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.									
			INSPECTION PERFORMED BY 			FIRM PATTERSON & DEWAR ENGINEERS, INC.						
Total			\$0.00			LICENSE NUMBER 26220			SIGNATURE OF LICENSED ENGINEER 			

USDA-RUS				<i>No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)</i>				FORM APPROVED OMB No. 0572-0015			
INVENTORY OF WORK ORDERS											
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B-2				1. INVENTORY NO. 955						2. MONTH ENDING September-22	
3. SYSTEM DESIGNATION KY 23 TAYLOR											
4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC											
740-C CODE		WORK ORDER			Budget Item No. (3)	GROSS FUNDS REQUIRED		DEDUCTIONS			LOAN FUNDS SUBJECT TO ADVANCE BY RUS (9)
Code No.	Year	Construction (1)	Retirement (2)	Cost Of Construction (4)		Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	SALVAGE RELATING TO		
code	Yr.	Constr.	Retire.	Bud.	Cost of Constr	Cost of Remove	Salvage	Retire W/O	CIAC	Loan Funds	
101	2022				\$21,137.99				\$2,972.65	\$18,165.34	
102	2022				\$226,370.64				\$1,710.00	\$224,660.64	
0100 Total										\$242,825.98	
602	2022				\$77,680.55	\$9,978.47			\$6,658.68	\$81,000.34	
606	2022				\$63,328.91	\$13,894.06				\$77,222.97	
0600 Total										\$158,223.31	
701	2022				\$5,907.35	\$0.00				\$5,907.35	
0700 Total										\$5,907.35	
999	2022									\$0.00	
0900 Total										\$0.00	
Grand Total										\$406,956.64	

SUMMARY BY BUDGET NUMBER			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.
Bud.	amt.	Total	
Grand Total		\$0.00	
DATE		September 30, 2022	SIGNATURE (Manager) JEFF WILLIAMS
DATE		September 30, 2022	SIGNATURE (Board Approval)
ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.			
INSPECTION PERFORMED BY		Brent Dorris	FIRM WATKINSON & DEWAR ENGINEERS, INC.
LICENSE NUMBER		26220	SIGNATURE OF LICENSED ENGINEER

USDA-RUS					No funds involved may be requisitioned unless a completed application Form 219 has been received (7 U.S.C. 901 et seq.)			FORM APPROVED OMB No. 0672-0016			
INVENTORY OF WORK ORDERS					1. INVENTORY NO. 955		2. MONTH ENDING September-22				
Instructions - Prepare 2 copies of this form. Forward 1 copy to the Rural Utilities Service, USDA-RD, Washington DC 20250. Copy 2 is for your records. For detailed instructions see RUS Bulletin 1767B 2					3. SYSTEM DESIGNATION KY 23 TAYLOR					4. NAME OF BORROWER TAYLOR COUNTY RURAL ELECTRIC	
					740-C CODE		WORK ORDER		Budget Item No. (3)	GROSS FUNDS REQUIRED	
Code No. (1)	Year (2)	Construction (1)	Retirement (2)	Cost Of Construction (4)	Cost Of Removal: Improvements or Replacements (5)	Improvements or Replacements (6)	Retirements Without Replacement (7)	Contributions in Aid of Construction and Previous Advances (8)			
1600	2022								\$0.00		
Subtotal					0.00	0.00	0.00	0.00	0.00	0.00	
Work Order No.		Description of Construction									
SUMMARY BY BUDGET ITEMS			ENVIRONMENTAL CERTIFICATION - FOR MINOR PROJECT 219 ONLY								
Item No.	740-C Code	Amount	1 <input checked="" type="checkbox"/> We certify that construction reported on the above listed work orders (except certification "2" below), is a categorical exclusion of a type described in 7 CFR 1794.31 (b) which normally does not require preparation of a Borrower's Environmental Report.								
1		\$0.00	2 <input type="checkbox"/> We certify that construction reported on work orders above, is a categorical exclusion of a type that normally requires a Borrower's Environmental Report which is attached to this form.								
			DATE September 30, 2022		SIGNATURE (Manager) 						
			BORROWER CERTIFICATION - We certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes. We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.								
			DATE September 30, 2022		SIGNATURE (Manager) 						
			DATE September 30, 2022		SIGNATURE (Board Approval)						
			ENGINEERING CERTIFICATION - I hereby certify that sufficient inspection has been made of the construction reported by this inventory to give me reasonable assurance that the construction complies with applicable specifications and standards and meets appropriate code requirements as to strength and safety. This certification is in accordance with acceptable engineering practice.								
			INSPECTION PERFORMED BY 				FIRM ATTERSON & DEWAR ENGINEERS, INC.				
Total					LICENSE NUMBER 26220		SIGNATURE OF LICENSED ENGINEER 				
		\$0.00									

ATTACHMENT B

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION
 KENTUCKY 23 TAYLOR
 SPECIAL EQUIPMENT PURCHASED
 JANUARY 2022 THRU DECEMBER 2022

DATE	QUANTITY		<u>TRANSFORMERS</u>			<u>METERS</u>				<u>SECTIONALIZERS/VOLTAGE REGULATORS</u>				GRAND TOTAL
	UNDERGR	OVERHEAD	COST	INSTALL	TOTAL	QUANTITY	COST	INSTALL	TOTAL	QUANTITY	COST	INSTALL	TOTAL	
Jan-22	2		3,312.00	410.00	3,722.00				0.00				0.00	15,992.00
		10	10,960.00	1,310.00	12,270.00									
Feb-22	1		9,506.00	265.00	9,771.00				0.00				0.00	25,996.00
		12	14,915.00	1,310.00	16,225.00									
Mar-22	7		19,020.00	1,495.00	20,515.00				0.00				0.00	32,172.00
		7	10,682.00	975.00	11,657.00									
Apr-22	1		11,100.00	265.00	11,365.00	10	2,737.45		2,737.45				0.00	54,197.45
		33	36,020.00	4,075.00	40,095.00									
May-22	3		12,128.00	565.00	12,693.00	505	85,824.23	22,500.00	108,324.23				0.00	155,071.23
		29	31,084.00	2,970.00	34,054.00									
Jun-22	2		3,312.00	410.00	3,722.00				0.00				0.00	37,002.00
		28	30,050.00	3,230.00	33,280.00									
Jul-22	1		1,971.00	205.00	2,176.00				0.00				0.00	34,131.00
		22	29,390.00	2,565.00	31,955.00									
Aug-22	6		11,204.00	1,120.00	12,324.00	15	2,673.59		2,673.59				0.00	64,511.59
		43	45,284.00	4,230.00	49,514.00									
Sep-22	0		0.00	0.00	0.00				0.00				0.00	60,488.00
		47	54,958.00	5,530.00	60,488.00									
Oct-22														
Nov-22														
Dec-22														
TOTAL	13	202	334,896.00	30,930.00	365,826.00	530	91,235.27	22,500.00	113,735.27	0	0.00	0.00	0.00	479,561.27

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CODE 600

SUMMARY OF SPECIAL EQUIPMENT COSTS

January-22

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Account 368, Line Transformers - Voltage Regulators												
2/3/2022	101573	2	25KVA	UUS	PADMOUNT	3,312.00		99368026	410.00	3,722.00		3,722.00
		3	25KVA	UUS	CSP	3,546.00		99368028	450.00	3,996.00		3,996.00
2/10/2022	101613	3	15KVA	UUS	BUSHING	2,760.00		99368021	270.00	3,030.00		3,030.00
		2	50KVA	UUS	CSP	3,444.00		99368041	410.00	3,854.00		3,854.00
		2	1.5KVA	UUS	BUSHING	1,210.00		99368012	180.00	1,390.00		1,390.00
TOTALS						\$14,272.00			\$1,720.00	\$15,992.00		\$15,992.00
Account 365, Overhead Conductors and Devices - Oil Circuit Reclosers and Sectionalizers												
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
BORROWER CERTIFICATION												
<p><i>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</i></p>												
Manager's Signature						TOTALS	\$14,272.00	JE 9611-04	\$1,720.00	\$15,992.00	JE 9612-01	\$15,992.00
						DATE 1/31/22	DATE 1/31/22					

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CODE 600

SUMMARY OF SPECIAL EQUIPMENT COSTS

February-22

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)		
Account 370, Meters - Meter Sockets, Current and Potential Transformers														
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00		
Account 368, Line Transformers - Voltage Regulators														
2/24/2022	101708	6	15KVA	UUS	CSP	5,796.00		99368021	540.00	6,336.00		6,336.00		
2/24/2022	101708	1	50KVA	UUS	CSP	1,722.00		99368041	205.00	1,927.00		1,927.00		
3/3/2022	101737	1	112.5KVA	UUS	PADMOUNT	9,506.00		99368017	265.00	9,771.00		9,771.00		
3/17/2022	101818	1	167KVA	UUS	CONV	3,533.00		99368018	205.00	3,738.00		3,738.00		
3/17/2022	101818	4	15KVA	UUS	CSP	3,864.00		99368021	360.00	4,224.00		4,224.00		
TOTALS						\$24,421.00			\$1,575.00	\$25,996.00		\$25,996.00		
Account 365, Overhead Conductors and Devices - Oil Circuit Reclosers and Sectionalizers														
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00		
BORROWER CERTIFICATION														
<p><i>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</i></p>														
Manager's Signature						TOTALS	\$24,421.00	JE 9611-04	\$1,575.00	\$25,996.00	JE 9612-01	\$25,996.00		
						DATE	2/28/22						DATE	2/28/22

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CODE 600

SUMMARY OF SPECIAL EQUIPMENT COSTS

March-22

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Account 368, Line Transformers - Voltage Regulators												
4/14/2022	102031	4	1.5KVA	UUS	BUSHING	2,492.00		99368012	360.00	2,852.00		2,852.00
4/14/2022	102031	6	25KVA	UUS	PADMOUNT	9,936.00		99368026	1,230.00	11,166.00		11,166.00
4/14/2022	102031	3	100KVA	UUS	BUSHING	8,190.00		99368018	615.00	8,805.00		8,805.00
4/14/2022	102031	1	112.5 KVA	UUS	PADMOUNT	9,084.00		99368019	265.00	9,349.00		9,349.00
TOTALS						\$29,702.00			\$2,470.00	\$32,172.00		\$32,172.00
Account 365, Overhead Conductors and Devices - Oil Circuit Reclosers and Sectionalizers												
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
BORROWER CERTIFICATION												
<p><i>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expended in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</i></p>												
Manager's Signature						TOTALS	\$29,702.00	JE 9611-04	\$2,470.00	\$32,172.00	JE 9612-01	\$32,172.00
						DATE	3/31/22			DATE	3/31/22	

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CODE 600

SUMMARY OF SPECIAL EQUIPMENT COSTS

April-22

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
5/5/2022	102180	10	2.5:1	BROWNSTOWN	PT	2,737.45		99370008	0.00	2,737.45		2,737.45
TOTALS						\$2,737.45	\$0.00		\$0.00	\$2,737.45		\$2,737.45
Account 368, Line Transformers - Voltage Regulators												
5/5/2022	102190	6	15 KVA	UUS	CSP	5,796.00		99368021	540.00	6,336.00		6,336.00
5/5/2022	102190	1	25KVA	UUS	CSP	1,182.00		99368028	150.00	1,332.00		1,332.00
5/5/2022	102190	2	25 KVA	UUS	CSP	2,364.00		99368028	300.00	2,664.00		2,664.00
5/5/2022	102190	2	25 KVA	UUS	CSP	2,364.00		99368028	300.00	2,664.00		2,664.00
5/5/2022	102190	1	300 KVA	UUS	PADMOUNT	11,100.00		99368033	265.00	11,365.00		11,365.00
5/5/2022	102190	4	1.5 KVA	UUS	BUSHING	2,492.00		99368013	360.00	2,852.00		2,852.00
5/5/2022	102190	2	10 KVA	UUS	CSP	1,798.00		99368021	180.00	1,978.00		1,978.00
5/5/2022	102190	3	15 KVA	UUS	CSP	2,898.00		99368021	270.00	3,168.00		3,168.00
TOTALS												
5/5/2022	102190	1	50 KVA	UUS	CSP	1,840.00		99368041	205.00	2,045.00		2,045.00
5/5/2022	102190	4	37 KVA	UUS	CSP	6,212.00		99368036	820.00	7,032.00		7,032.00
5/5/2022	102190	2	50 KVA	UUS	CSP	3,680.00		99368041	410.00	4,090.00		4,090.00
5/5/2022	102190	6	10 KVA	UUS	CSP	5,394.00		99368015	540.00	5,934.00		5,934.00
TOTALS						\$47,120.00	\$0.00		\$4,340.00	\$51,460.00		\$51,460.00
BORROWER CERTIFICATION												
<p><i>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</i></p>												R-ACCT 107.30
Manager's Signature						TOTALS	\$49,857.45	JE 9611-04	\$4,340.00	\$54,197.45	JE 9612-01	\$54,197.45
						DATE 4/30/22	DATE 4/30/22					

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CODE 600

SUMMARY OF SPECIAL EQUIPMENT COSTS

May-22

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs) (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs) (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
6/16/2022	102527	5	2.5:1	BROWNSTOWN P.T.		1,368.73		99370008	0.00	1,368.73		1,368.73
6/16/2022	102527	500	25 CL 200	BROWNSTOWN METERS		84,455.50		99370023	22,500.00	106,955.50		106,955.50
TOTALS						\$85,824.23	\$0.00		\$22,500.00	\$108,324.23		\$108,324.23
Account 368, Line Transformers - Voltage Regulators												
6/16/2022	102552	3	15KVA	UUS	BUSHING	3,093.00		99368021	270.00	3,363.00		3,363.00
6/16/2022	102552	4	10KVA	UUS	CSP	3,856.00		99368015	360.00	4,216.00		4,216.00
6/16/2022	102552	2	15KVA	UUS	PADMOUNT	3,348.00		99368022	300.00	3,648.00		3,648.00
6/16/2022	102552	3	15KVA	UUS	CSP	3,222.00		99368021	270.00	3,492.00		3,492.00
6/16/2022	102552	3	15KVA	UUS	BUSHING	3,096.00		99368021	270.00	3,366.00		3,366.00
6/16/2022	102552	3	25 KVA	UUS	CSP	3,807.00		99368028	450.00	4,257.00		4,257.00
6/16/2022	102552	3	25KVA	UUS	CSP	3,570.00		99368028	450.00	4,020.00		4,020.00
6/16/2022	102552	1	112.5KVA	UUS	PADMOUNT	8,780.00		99368017	265.00	9,045.00		9,045.00
TOTALS												
6/16/2022	102552	10	15KVA	UUS	CSP	\$10,440.00		99368021	\$900.00	\$11,340.00		\$11,340.00
TOTALS						\$43,212.00	\$0.00		\$3,535.00	\$46,747.00		\$46,747.00
BORROWER CERTIFICATION												
<p>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</p>												R-ACCT 107.30
Manager's Signature		TOTALS				\$129,036.23	JE 9611-04		\$26,035.00	\$155,071.23	JE 9612-01	\$155,071.23
DATE 5/31/22						DATE 5/31/22						

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CODE 600

SUMMARY OF SPECIAL EQUIPMENT COSTS

September-22

Date	Reference	Quantity (1)	Size (2)	Manufacturer (3)	Type (4)	Invoice Cost and Freight (5)	Labor and Other (6)	Transformer Conversion Costs (from Col.10 Trans. Conv. Costs (7)	Estimated Cost of Installation (8)	Loan Funds Subject to Advance (9)	Salvage Value of Old Transformers (from Col. 6 Trans. Conv. Costs (10)	Total Cost Capitalized (11)
Account 370, Meters - Meter Sockets, Current and Potential Transformers												
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Account 368, Line Transformers - Voltage Regulators												
10/13/2022	103416	15	15KVA	GRESKO	CSP	16,230.00		99368021	1,350.00	17,580.00		17,580.00
10/13/2022	103416	4	25KVA	GRESKO	CSP	5,440.00		99368028	600.00	6,040.00		6,040.00
9/15/2022	103301	2	37KVA	UUS	CSP	3,106.00		99368036	410.00	3,516.00		3,516.00
10/13/2022	103452	8	15KVA	UUS	CSP	8,288.00		99368021	720.00	9,008.00		9,008.00
10/13/2022	103452	6	10KVA	UUS	CSP	5,784.00		99368015	540.00	6,324.00		6,324.00
10/13/2022	103452	2	37KVA	UUS	CSP	3,420.00		99368036	410.00	3,830.00		3,830.00
10/13/2022	103452	10	25KVA	UUS	CSP	12,690.00		99368028	1,500.00	14,190.00		14,190.00
TOTALS						\$54,958.00			\$5,530.00	\$60,488.00		\$60,488.00
Account 365, Overhead Conductors and Devices - Oil Circuit Reclosers and Sectionalizers												
TOTALS						\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
BORROWER CERTIFICATION												
<p><i>I certify that the costs of construction shown are the actual costs and are reflected in the general accounting records. We further certify that funds represented by advances requested have been expensed in accordance with the purposes of the loan, the provisions of the loan contract and mortgage, and RUS bulletins and the Code of Federal Regulations relative to the advance of funds for work order purposes.</i></p>												
<p>Manager's Signature TOTALS \$54,958.00 JE 9611-04 \$5,530.00 \$60,488.00 JE 9612-01 \$60,488.00</p>												<p>R-ACCT 107.30</p>
DATE 9/30/22						DATE 9/30/22						

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 41

RESPONSIBLE PARTY: **a-c and f-g Patsy Walters**
 d-e Jeff Williams

Request 41. Interest Expense Advance Payment. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 89.

- a. Provide the date that the RUS loan was applied for.
- b. Provide the date the loan was approved by the RUS.
- c. What is the typical timeframe from to start to finish for applying for and receiving RUS funds?
- d. Is the Company aware of any instances where the Commission allowed inclusion of similar proforma adjustments for interest expense for RUS funds not yet received? If so, provide copies of all decisions allowing the expense.
- e. Explain the reason for any delays in receiving the funds from RUS.
- f. Are there any scenarios where Taylor County RECC would not receive the funds requested? If so, provide a detailed explanation regarding the same.

- g. Provide a copy of the referenced RUS report 219 with the pages identified that pertain to the RUS loan funding.

Response 41a. The RUS loan was applied for on November 9, 2022.

Response 41b. The loan was approved by RUS on July 21, 2023.

Response 41c. The timeframe is controlled by RUS from start to finish for applying for and receiving funds. Taylor County RECC was informed at the start of the loan process that funds should be advanced by early Summer 2023.

Response 41d. In case number 2021-00358, Jackson Purchase Energy had a large draw from RUS that it was waiting for. The amount of the loan was known., similar to Taylor County RECC. Once the draw from RUS was issued, the interest rate was updated in the filing. The circumstances of this loan are very similar to the circumstances in Jackson Purchase Energy's case since this is a major loan (\$11.4 million) that has a large impact on this case and the needs of Taylor County RECC. Not only does it directly impact interest expense, but it also impacts the calculation of TIER because currently Taylor County RECC's debt is so low. Based upon communications with RUS, Taylor County RECC expected these funds to be received in July or August. Currently we have approval and are expecting loan documents in September with funds to follow very quickly. The Commission's Order in Case No. 2021-00358 stated that this type of debt was a "large foreseeable expense that would have a material impact on the test period in this case... and when the amounts that were estimated in the application became known and measurable, Jackson Purchase presented the information and revised its request. For these reasons,

the Commission finds that the interest expense proposed by Jackson Purchase, alongside the reduction in short term interest is reasonable and is accepted.”⁴

Response 41e. The information requested would have to come from RUS, who is not a witness. Taylor County RECC has worked patiently with RUS but the delays rest with them. Taylor County RECC filed for these funds last November and expected approval in March and loan funds by early- mid-Summer.

Response 41f. None.

Response 41g. Please refer to Response 40 above for a copy of RUS Report 219s and Special Equipment that have been inspected and sent to RUS to date.

⁴ *In the Matter of: Electronic Application of Jackson Purchase Energy Corporation for a General Adjustment of Rates and Other General Relief*, Case No. 2021-00358, Order p. 15 (Apr. 15, 2022).

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 42

RESPONSIBLE PARTY: Patsy Walters and John Wolfram

Request 42. Interest Expense. Refer to the Direct Testimony of Jeffrey Williams (“Williams Testimony”), page 8, which states, “[a]dditionally, Taylor County is not meeting its loan covenants.” Provide a comparison of the RUS required and actual coverage ratios for each of the years 2018, 2019, 2020, 2021, and 2022.

Response 42. Please see below Taylor County RECC's TIER and OTIER in comparison to RUS's Benchmark for the years 2018 through 2022.

YEAR	TIER (1.25 Benchmark)	OTIER (1.10 Benchmark)
2018	4.63	1.99
2019	2.85	0.58
2020	2.82	1.01
2021	1.00	-1.23
2022	0.82	-0.13

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 43

RESPONSIBLE PARTY: Patsy Walters

Request 43. Interest Expense. Refer to the Williams Testimony, page 8, which states, “[k]ey financial metrics have been degrading for a number of years.” Provide the actual key financial metrics for each of the years 2018, 2019, 2020, 2021, and 2022.

Response 43. Please see below Taylor County RECC key financial metrics for years 2018 through 2022.

YEAR	TIER (1.25 Benchmark)	OTIER (1.10 Benchmark)	DSC (1.25 Benchmark)	ODSC (1.10 Benchmark)
2018	4.63	1.99	3.17	2.18
2019	2.85	0.58	2.59	1.65
2020	2.82	1.01	2.37	1.76
2021	1.00	-1.23	1.82	1.16
2022	0.82	-0.13	1.43	1.16

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 44

RESPONSIBLE PARTY: Patsy Walters

Request 44. Interest Expense. Refer to the Williams Testimony, page 8, which states, "the TIER 2-of-3-year average is above RUS requirements." Provide the TIER 2-of-3-year average and the calculations of the TIER 2-of-3-year average.

Response 44. Please see below data from the CFC KRTA 2022 Key Ratio Trend Analysis for Taylor County RECC's TIER 2-of-3-year average.

**TIER (2 of 3 YEAR HIGH
AVERAGE)**

YEAR	TIER (1.25 Benchmark)
2018	5.53
2019	4.02
2020	3.74
2021	2.84
2022	1.91

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 45

RESPONSIBLE PARTY: Patsy Walters and John Wolfram

Request 45. Interest Expense. Refer to Taylor County RECC's Application, Exhibit 5 in Case No. 2012-00023.⁵ Did the Company remove interest on short term borrowings in the Wolfram Testimony, Exhibit JW-2, Schedule 1.03 as it did in the prior rate case? If not, explain why not and recalculate Schedule 1.03 removing the short-term interest expense.

Response 45. No. Taylor County RECC normalized the interest expense on long term debt, consistent with recent practices in other distribution cooperative rate filings. Short term interest expense is routinely incurred by electric cooperatives and test year amounts are both recurring and reasonably incurred; for this reason it is neither necessary nor appropriate to remove them from the revenue requirement. The requested schedule is attached. The attachment is an Excel spreadsheet and is being uploaded separately.

⁵ *Id.*

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 46

RESPONSIBLE PARTY: Patsy Walters

Request 46. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 126, and the response to the Commission Staff's Second Request for Information ("Staff's Second Request"), Item 1-b (excel). Explain why the annual amounts are different between the two documents.

Response 46. The Attorney General's First Request, Item 126, lists the actual ROW Maintenance Expense recorded for the years requested. The Commission Staff's Second Request, Item 1b, lists annual ROW Costs which includes CWP and Maintenance Expense recorded for years requested.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 47

RESPONSIBLE PARTY: Jeff Williams

Request 47. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 125. Explain why the Company did not believe that it had to address safety and reliability related to right-of-way ("ROW") clearing since the last rate case.

Response 47. Taylor County RECC has never indicated that it did not believe that it had to address safety and reliability related to ROW clearing. Reasons for past decision-making by former senior management are not known.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 48

RESPONSIBLE PARTY: Patsy Walters

Request 48. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 126. Explain in detail what is included in the 2022 actual spending amount of \$1,254,886 given the significant increase in spending over the prior years.

Response 48. Please see attached account analysis for Electricom and Ground Solution ROW contractors totaling \$1,254,886.42.

TAYLOR COUNTY RECC
 PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS
 FOR ACCT: 593.00 MAINT OF OVERHEAD LINES
 DATE RANGE FROM 01/01/22 TO 12/31/22

PAGE 1
 RUN DATE 08/03/23 11:39 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	14	700		2023 01/01/22	VN 5018	.00	760.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/08/22	VN 5018	.00	638.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/08/22	VN 5018	.00	1,041.25	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	15	700		2023 01/08/22	VN 5018	.00	1,452.50	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	14	700		2023 01/08/22	VN 5018	.00	2,934.75	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/15/22	VN 5018	.00	1,792.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/15/22	VN 5018	.00	4,388.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/15/22	VN 5018	.00	4,058.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/15/22	VN 5018	.00	3,942.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/15/22	VN 5018	.00	3,697.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/15/22	VN 5018	.00	.00	3,942.50-	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/15/22	VN 5018	.00	2,801.25	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/22/22	VN 5018	.00	1,792.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/22/22	VN 5018	.00	2,938.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/22/22	VN 5018	.00	4,167.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/22/22	VN 5018	.00	3,320.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/22/22	VN 5018	.00	4,024.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/29/22	VN 5018	.00	2,240.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/29/22	VN 5018	.00	2,773.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/29/22	VN 5018	.00	4,076.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/29/22	VN 5018	.00	3,814.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 01/29/22	VN 5018	.00	4,476.75	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/05/22	VN 5018	.00	2,016.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/05/22	VN 5018	.00	1,245.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/05/22	VN 5018	.00	2,523.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/05/22	VN 5018	.00	2,577.25	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/05/22	VN 5018	.00	4,527.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/05/22	VN 5018	.00	650.35	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/12/22	VN 5018	.00	1,792.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/12/22	VN 5018	.00	3,874.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/12/22	VN 5018	.00	3,663.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/12/22	VN 5018	.00	4,908.44	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/12/22	VN 5018	.00	4,854.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/19/22	VN 5018	.00	1,792.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/19/22	VN 5018	.00	4,129.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/19/22	VN 5018	.00	1,006.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/19/22	VN 5018	.00	5,030.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/19/22	VN 5018	.00	3,684.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/26/22	VN 5018	.00	1,792.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/26/22	VN 5018	.00	3,017.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/26/22	VN 5018	.00	4,806.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/26/22	VN 5018	.00	2,234.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 02/26/22	VN 5018	.00	5,030.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 03/05/22	VN 5018	.00	1,212.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 03/05/22	VN 5018	.00	3,737.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 03/05/22	VN 5018	.00	2,128.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 03/05/22	VN 5018	.00	4,806.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 03/05/22	VN 5018	.00	3,323.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 03/05/22	VN 5018	.00	.00	1,212.00-	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 03/05/22	VN 5018	.00	1,212.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700		2023 03/12/22	VN 5018	.00	1,792.00	.00	CONTRACTOR-ELECTRICOM-MAINT

TAYLOR COUNTY RECC
 PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS
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AP	1	232.10	CNTR	14	700			2023 03/12/22	VN 5018	.00	984.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/12/22	VN 5018	.00	365.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/12/22	VN 5018	.00	1,662.25	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/12/22	VN 5018	.00	1,509.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/19/22	VN 5018	.00	896.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/19/22	VN 5018	.00	3,878.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/19/22	VN 5018	.00	3,641.75	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/19/22	VN 5018	.00	4,630.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/19/22	VN 5018	.00	4,098.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/26/22	VN 5018	.00	4,255.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/26/22	VN 5018	.00	5,030.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/26/22	VN 5018	.00	3,656.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/26/22	VN 5018	.00	5,030.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/26/22	VN 5018	.00	2,240.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/31/22	VN 5018	.00	3,723.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/31/22	VN 5018	.00	5,229.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/31/22	VN 5018	.00	3,986.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/31/22	VN 5018	.00	4,601.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 03/31/22	VN 5018	.00	2,240.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/09/22	VN 5018	.00	2,072.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/09/22	VN 5018	.00	3,488.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/09/22	VN 5018	.00	3,154.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/09/22	VN 5018	.00	3,408.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/09/22	VN 5018	.00	5,030.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/16/22	VN 5018	.00	1,344.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/16/22	VN 5018	.00	3,425.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/16/22	VN 5018	.00	3,118.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/16/22	VN 5018	.00	2,541.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/16/22	VN 5018	.00	3,269.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/16/22	VN 5018	.00	1,720.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/23/22	VN 5018	.00	2,072.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/23/22	VN 5018	.00	3,992.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/23/22	VN 5018	.00	4,712.25	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/23/22	VN 5018	.00	3,756.75	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/23/22	VN 5018	.00	4,841.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/30/22	VN 5018	.00	2,240.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/30/22	VN 5018	.00	4,977.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/30/22	VN 5018	.00	4,509.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/30/22	VN 5018	.00	5,009.63	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/30/22	VN 5018	.00	3,992.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/30/22	VN 5018	.00	.00	3,992.00-	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 04/30/22	VN 5018	.00	3,992.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/07/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/07/22	VN 5018	.00	4,871.90	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/07/22	VN 5018	.00	4,680.90	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	15	700			2023 05/07/22	VN 5018	.00	5,228.50	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	14	700			2023 05/07/22	VN 5018	.00	5,186.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/14/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/14/22	VN 5018	.00	3,208.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/14/22	VN 5018	.00	4,690.10	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/14/22	VN 5018	.00	5,006.75	.00	CONTRACTOR-ELECTRICOM-MAINT

TAYLOR COUNTY RECC
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ACCOUNT ANALYSIS
FOR ACCT: 593.00 MAINT OF OVERHEAD LINES
DATE RANGE FROM 01/01/22 TO 12/31/22

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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	CNTR	14	700			2023 05/14/22	VN 5018	.00	5,931.70	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/21/22	VN 5018	.00	5,143.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/21/22	VN 5018	.00	3,752.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/21/22	VN 5018	.00	4,940.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/21/22	VN 5018	.00	5,578.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/21/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/28/22	VN 5018	.00	3,060.75	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/28/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/28/22	VN 5018	.00	3,883.70	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/28/22	VN 5018	.00	4,386.45	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 05/28/22	VN 5018	.00	1,328.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/04/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/04/22	VN 5018	.00	4,600.30	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/04/22	VN 5018	.00	4,560.45	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/04/22	VN 5018	.00	4,836.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/04/22	VN 5018	.00	4,009.75	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/11/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/11/22	VN 5018	.00	1,523.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/11/22	VN 5018	.00	3,745.10	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/11/22	VN 5018	.00	4,940.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/11/22	VN 5018	.00	6,094.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/18/22	VN 5018	.00	5,798.90	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/18/22	VN 5018	.00	4,940.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/18/22	VN 5018	.00	3,742.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/18/22	VN 5018	.00	4,566.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/18/22	VN 5018	.00	1,731.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/25/22	VN 5018	.00	5,001.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/25/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/25/22	VN 5018	.00	4,407.65	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/25/22	VN 5018	.00	2,920.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/25/22	VN 5018	.00	3,876.05	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/25/22	VN 5018	.00	2,384.95	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/30/22	VN 5018	.00	2,885.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/30/22	VN 5018	.00	3,344.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/30/22	VN 5018	.00	3,948.45	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/30/22	VN 5018	.00	4,713.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 06/30/22	VN 5018	.00	7,322.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/09/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/09/22	VN 5018	.00	5,186.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/09/22	VN 5018	.00	3,677.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/09/22	VN 5018	.00	4,533.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/09/22	VN 5018	.00	1,966.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/16/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/16/22	VN 5018	.00	4,028.55	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/16/22	VN 5018	.00	3,944.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/16/22	VN 5018	.00	4,441.95	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/16/22	VN 5018	.00	6,030.25	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/16/22	VN 5018	.00	.00	2,308.00-	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/16/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/23/22	VN 5018	.00	1,430.73	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/23/22	VN 5018	.00	2,654.20	.00	CONTRACTOR-ELECTRICOM-MAINT

TAYLOR COUNTY RECC
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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	CNTR	14	700			2023 07/23/22	VN 5018	.00	1,093.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/23/22	VN 5018	.00	3,335.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/23/22	VN 5018	.00	5,996.20	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/23/22	VN 5018	.00	750.10	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/30/22	VN 5018	.00	1,714.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/30/22	VN 5018	.00	1,765.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/30/22	VN 5018	.00	7,202.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/30/22	VN 5018	.00	2,527.35	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/30/22	VN 5018	.00	1,454.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 07/30/22	VN 5018	.00	2,885.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/06/22	VN 5018	.00	1,731.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/06/22	VN 5018	.00	2,998.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/06/22	VN 5018	.00	444.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	15	700			2023 08/06/22	VN 5018	.00	3,889.50	.00	CONTRACTOR-ELECTRICOM-CONST
AP	1	232.10	CNTR	14	700			2023 08/06/22	VN 5018	.00	4,508.55	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/13/22	VN 5018	.00	1,385.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/13/22	VN 5018	.00	2,626.70	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/13/22	VN 5018	.00	4,599.45	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/13/22	VN 5018	.00	5,675.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/13/22	VN 5018	.00	980.90	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/20/22	VN 5018	.00	2,711.90	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/20/22	VN 5018	.00	1,171.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/20/22	VN 5018	.00	5,178.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/20/22	VN 5018	.00	6,194.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/27/22	VN 5018	.00	3,200.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/27/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/27/22	VN 5018	.00	2,217.60	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/27/22	VN 5018	.00	1,855.75	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/27/22	VN 5018	.00	4,854.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/27/22	VN 5018	.00	6,121.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/31/22	VN 5018	.00	2,885.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/31/22	VN 5018	.00	484.10	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/31/22	VN 5018	.00	5,957.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/31/22	VN 5018	.00	6,518.13	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 08/31/22	VN 5018	.00	7,617.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/10/22	VN 5018	.00	1,442.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/10/22	VN 5018	.00	3,575.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/10/22	VN 5018	.00	5,186.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/10/22	VN 5018	.00	3,472.60	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/10/22	VN 5018	.00	6,094.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/17/22	VN 5018	.00	4,032.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/17/22	VN 5018	.00	3,742.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/17/22	VN 5018	.00	6,255.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/17/22	VN 5018	.00	7,549.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/24/22	VN 5018	.00	2,481.10	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/24/22	VN 5018	.00	6,175.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/24/22	VN 5018	.00	3,055.93	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/24/22	VN 5018	.00	4,040.21	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/24/22	VN 5018	.00	4,515.83	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/30/22	VN 5018	.00	2,365.70	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/30/22	VN 5018	.00	5,600.20	.00	CONTRACTOR-ELECTRICOM-MAINT

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
AP	1	232.10	CNTR	14	700			2023 09/30/22	VN 5018	.00	4,667.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/30/22	VN 5018	.00	1,411.20	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/30/22	VN 5018	.00	5,520.88	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 09/30/22	VN 5018	.00	5,284.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/08/22	VN 5018	.00	2,308.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/08/22	VN 5018	.00	6,175.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/08/22	VN 5018	.00	5,040.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/08/22	VN 5018	.00	5,296.20	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/08/22	VN 5018	.00	4,805.20	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/08/22	VN 5018	.00	4,896.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/15/22	VN 5018	.00	4,459.60	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/15/22	VN 5018	.00	5,073.30	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/15/22	VN 5018	.00	2,250.30	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/15/22	VN 5018	.00	2,571.75	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/15/22	VN 5018	.00	4,989.60	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/15/22	VN 5018	.00	5,658.25	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/22/22	VN 5018	.00	4,255.70	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/22/22	VN 5018	.00	5,097.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/22/22	VN 5018	.00	5,743.65	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/22/22	VN 5018	.00	5,305.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/22/22	VN 5018	.00	3,880.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/22/22	VN 5018	.00	1,846.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/29/22	VN 5018	.00	4,636.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/29/22	VN 5018	.00	4,499.83	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/29/22	VN 5018	.00	1,846.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/29/22	VN 5018	.00	4,640.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/29/22	VN 5018	.00	1,868.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/29/22	VN 5018	.00	6,080.68	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/31/22	VN 5018	.00	.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 10/31/22	VN 5018	.00	.00	48.00-	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2031 11/05/22	VN 5018	.00	2,308.00	6,439.50-	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2031 11/05/22	VN 5018	.00	4,939.20	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2031 11/05/22	VN 5018	.00	3,721.70	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2031 11/05/22	VN 5018	.00	5,296.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2031 11/05/22	VN 5018	.00	5,247.15	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2031 11/05/22	VN 5018	.00	9,749.04	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/12/22	VN 5018	.00	2,077.20	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/12/22	VN 5018	.00	2,066.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/12/22	VN 5018	.00	6,168.85	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/12/22	VN 5018	.00	5,919.90	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/12/22	VN 5018	.00	6,057.45	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/12/22	VN 5018	.00	9,446.20	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/19/22	VN 5018	.00	1,557.90	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/19/22	VN 5018	.00	3,427.20	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/19/22	VN 5018	.00	5,761.38	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/19/22	VN 5018	.00	3,366.15	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/19/22	VN 5018	.00	5,761.30	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/19/22	VN 5018	.00	7,345.35	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/26/22	VN 5018	.00	1,500.20	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/26/22	VN 5018	.00	2,393.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/26/22	VN 5018	.00	3,907.45	.00	CONTRACTOR-ELECTRICOM-MAINT

TAYLOR COUNTY RECC
PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS
FOR ACCT: 593.00 MAINT OF OVERHEAD LINES
DATE RANGE FROM 01/01/22 TO 12/31/22

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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	CNTR	14	700			2023 11/26/22	VN 5018	.00	3,390.10	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/26/22	VN 5018	.00	4,148.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/26/22	VN 5018	.00	4,773.15	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/30/22	VN 5018	.00	1,557.90	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/30/22	VN 5018	.00	4,122.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/30/22	VN 5018	.00	4,351.33	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/30/22	VN 5018	.00	5,055.60	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/30/22	VN 5018	.00	4,821.68	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 11/30/22	VN 5018	.00	6,870.60	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/10/22	VN 5018	.00	2,481.10	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/10/22	VN 5018	.00	3,024.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/10/22	VN 5018	.00	3,331.18	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/10/22	VN 5018	.00	4,610.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/10/22	VN 5018	.00	2,735.10	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/10/22	VN 5018	.00	5,221.05	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/17/22	VN 5018	.00	2,596.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/17/22	VN 5018	.00	4,656.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/17/22	VN 5018	.00	6,134.70	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/17/22	VN 5018	.00	4,862.90	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/17/22	VN 5018	.00	6,414.40	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/17/22	VN 5018	.00	1,021.50	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/24/22	VN 5018	.00	1,557.90	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/24/22	VN 5018	.00	3,124.80	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/24/22	VN 5018	.00	3,898.81	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/24/22	VN 5018	.00	3,637.75	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/24/22	VN 5018	.00	4,235.18	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/24/22	VN 5018	.00	4,018.05	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/30/22	VN 5018	.00	1,875.25	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/30/22	VN 5018	.00	4,032.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/30/22	VN 5018	.00	4,705.73	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/30/22	VN 5018	.00	4,679.30	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/30/22	VN 5018	.00	5,186.00	.00	CONTRACTOR-ELECTRICOM-MAINT
AP	1	232.10	CNTR	14	700			2023 12/30/22	VN 5018	.00	6,654.60	.00	CONTRACTOR-ELECTRICOM-MAINT

NUMBER OF RECORDS FOUND - 288

TOTAL QTY .00

TOTAL DEBIT 1,048,886.42
TOTAL CREDIT 17,942.00-

NET BALANCE 1,030,944.42

TAYLOR COUNTY RECC
 PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS
 FOR ACCT: 593.00 MAINT OF OVERHEAD LINES
 DATE RANGE FROM 01/01/22 TO 12/31/22

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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	CNTR	18	700			2023 01/03/22	VN 7066	.00	1,080.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 01/10/22	VN 7066	.00	405.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 01/19/22	VN 7066	.00	2,362.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 01/19/22	VN 7066	.00	1,390.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 01/31/22	VN 7066	.00	4,185.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 02/01/22	VN 7066	.00	4,927.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 02/10/22	VN 7066	.00	2,092.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 02/23/22	VN 7066	.00	3,577.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 03/02/22	VN 7066	.00	1,147.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 03/07/22	VN 7066	.00	5,062.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 03/15/22	VN 7066	.00	4,590.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 03/19/22	VN 7066	.00	6,122.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 03/26/22	VN 7066	.00	6,277.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 04/04/22	VN 7066	.00	5,967.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 04/20/22	VN 7066	.00	2,247.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 04/26/22	VN 7066	.00	3,720.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 05/02/22	VN 7066	.00	5,735.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 05/06/22	VN 7066	.00	4,960.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 05/16/22	VN 7066	.00	5,580.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 05/24/22	VN 7066	.00	5,812.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 05/31/22	VN 7066	.00	4,185.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 06/06/22	VN 7066	.00	5,347.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 06/06/22	VN 7066	.00	4,727.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 06/20/22	VN 7066	.00	5,347.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 06/28/22	VN 7066	.00	5,890.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 07/05/22	VN 7066	.00	5,967.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 07/11/22	VN 7066	.00	4,805.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 07/18/22	VN 7066	.00	6,572.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 07/23/22	VN 7066	.00	5,502.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 08/08/22	VN 7066	.00	6,122.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 08/15/22	VN 7066	.00	6,432.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 08/23/22	VN 7066	.00	5,967.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 08/31/22	VN 7066	.00	6,200.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 09/13/22	VN 7066	.00	3,642.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 09/20/22	VN 7066	.00	6,432.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 09/28/22	VN 7066	.00	5,425.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 09/30/22	VN 7066	.00	6,510.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 10/08/22	VN 7066	.00	6,432.50	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 10/14/22	VN 7066	.00	6,510.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 10/24/22	VN 7066	.00	2,250.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 10/24/22	VN 7066	.00	6,355.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 10/31/22	VN 7066	.00	6,355.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 11/09/22	VN 7066	.00	5,270.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2031 11/11/22	VN 7066	.00	5,425.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 11/23/22	VN 7066	.00	2,790.00	.00	CONTRACTOR-GROUND SOLUTIONS
AP	1	232.10	CNTR	18	700			2023 12/14/22	VN 7066	.00	9,300.00	.00	CONTRACTOR-GROUND SOLUTIONS

NUMBER OF RECORDS FOUND - 46

TOTAL QTY .00

TOTAL DEBIT 223,007.50

TOTAL CREDIT .00

NET BALANCE 223,007.50

TAYLOR COUNTY RECC
 PRG. ACCTANAL (ANLA)

ACCOUNT ANALYSIS
 FOR ACCT: 925.00 INJURIES & DAMAGES
 DATE RANGE FROM 01/01/22 TO 12/31/22

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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	INDM	02	2000			2023 05/11/22	VN 7066	.00	934.50	.00	PROPERTY DAMAGES - CONST/MAINT
AP	1	232.10	INDM	02	2000			2023 05/11/22	VN 7066	.00	.00	934.50-	PROPERTY DAMAGES - CONST/MAINT
AP	1	232.10	INDM	02	2000			2023 05/11/22	VN 7066	.00	934.50	.00	PROPERTY DAMAGES - CONST/MAINT
									P	57			

} Ground Solutions

NUMBER OF RECORDS FOUND - 3

TOTAL QTY .00

TOTAL DEBIT 1,869.00
 TOTAL CREDIT 934.50-

 NET BALANCE 934.50

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 49

RESPONSIBLE PARTY: Patsy Walters

Request 49. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 126. Explain what the Total ROW expense amounts on cell 21 represent as 2021 costs are duplicated in the total.

Response 49. When Taylor County RECC originally filed Attorney General's First Request, Item 126, the formula included all of 2021 costs in error. The formula has been corrected and AG Request 1-126 has been refiled. Also, in reviewing 2021 Expense, Capitalized and Pro Forma Adjustment, there was an error in the listed Capitalized amount on Attorney General's First Request, Item 126. The Capitalized amount was originally listed as \$23,778.59; the 2021 Capitalized amount should have been \$169,673.76.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 50

RESPONSIBLE PARTY: Patsy Walters

Request 50. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 126. Provide a breakout of actual expenses by capital and expense for each of the years shown.

Response 50. Please see attached schedule providing a breakout of actual ROW costs by capital and expenses for years 2012 – 2022. The attachment is an Excel spreadsheet and is being uploaded separately.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 51

RESPONSIBLE PARTY: John Wolfram

Request 51. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 126. Provide the 2023 actual year-to-date ROW expense.

Response 51. Please see below Taylor County RECC's 2023 actual year-to-date ROW expense.

	<u>2023</u>
CAPITALIZED	\$109,752.83
EXPENSED	<u>\$2,191,758.32</u>
TOTAL ROW YEAR TO DATE	\$2,301,511.15

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 52

RESPONSIBLE PARTY: Jeff Williams

Request 52. ROW. Refer to Taylor County RECC's response to the Staff's Second Request, Item 1(d).

- a. Provide the date when this ROW maintenance plan was developed.
- b. Provide copies of the ROW maintenance plan for 2021 and 2022.

Response 52a. The current Taylor County RECC senior management made changes to portions of this plan in late 2022 to be implemented in 2023.

Response 52b. Taylor County RECC did not have a written ROW maintenance plan for 2021 and 2022. Taylor County only trimmed right-of-way on an as-needed basis. This includes hot spot trimming and new service clearing.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 53

RESPONSIBLE PARTY: Jeff Williams

Request 53. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 124(b), which states, "[a]lthough Taylor County RECC hasn't kept up with this cycle in the past, it has been in its vegetation management plan." Provide a copy of the vegetation management plan in effect during the last rate case.⁶

Response 53. Please refer to Taylor County RECC's response to Item 52b. above. This is the only other plan that Taylor County RECC has a copy of.

⁶ *Id.*

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 54

RESPONSIBLE PARTIES: Patsy Walters

Request 54. GPS Project Costs. Refer to Taylor County RECC's response to the Attorney General's First Request, Items 69 and 93. Confirm that the preliminary work for the GPS System project is not included for recovery in the adjusted test year, and indicate where it was removed.

Response 54. The preliminary work for the GPS System project in the amount of \$24,599.60 was reflected in the test year. This invoice was not removed in the original proforma adjustments therefore the \$24,599.60 was also included in the adjusted test year.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 55

RESPONSIBLE PARTY: Patsy Walters

Request 55. Legal Expense. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 91, which is not fully responsive.

- a. Confirm the 2021 amount is the full amount included for recovery in the adjusted test year. If not, provide the amount included in the adjusted test year.
- b. Explain the reason for the significant increase in legal fees paid to Frost Brown Todd LLC in 2021 over the other years shown.
- c. Provide a summary of the legal work that was performed by each law firm for 2022.

Response 55a. When preparing Attorney General's First Request, Item 91, Legal -Honaker Law Office PLLC estimated costs for rate case expense listed on Schedule 1.13 were not included in the adjusted 2021 test year. Please see attached schedule reflecting pro forma adjustments and adjusted 2021 test year. The attachment is an Excel spreadsheet and is being uploaded separately.

Response 55b. Frost Brown Todd LLC was Taylor County RECC's labor attorney in 2021. Union negotiations started in November 2020 but were not resolved until June 2021, causing increased legal fees in 2021.

Response 55c. Below is a summary of the legal work that was performed for Taylor County RECC by each law firm for 2022.

- Frost Brown Todd, LLC – Cooperative Labor Attorney handling labor and employment matters through June 2022.
- Robert M. Spragens of Spragens & Higdon, PSC – Cooperative Attorney handling various legal issues through July 15, 2022.
- Honaker Law Office, PLLC – Cooperative Attorney handling various legal issues beginning August 1, 2022.
- Dinsmore and Shohl, LLC – Cooperative Labor Attorney handling labor and employment matters beginning July 2022.
- Goss Samford, PLLC – Law Firm serving utility industries focusing in regulatory matters. Goss Samford handled Taylor County RECC's 2022 Depreciation Study and preliminary rate case.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 56

RESPONSIBLE PARTY: Patsy Walters

Request 56. HSA/HRA Benefits. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 60. Explain the basis for the \$68,500 increase in HSA/HRA Benefits and provide supporting documentation.

Response 56. In September 2022, an addendum was added to Taylor County RECC's Local Union No. 89 Bargaining Agreement (Attorney General's Second Request, Item 17). Taylor County amended to provide health insurance under Anthem Plan – Kentucky Rural Electric Cooperative Health Plan and to replace the existing amounts contributed by the Cooperative to a Health Savings Account for each employee beginning January 1, 2023. By switching health insurance plans, this enabled employees to switch coverage from single to family thus causing an increase in HSA/HRA contributions. Please see attached supporting documentation.

ADDENDUM

This Addendum is entered into by and between Taylor County Rural Electric Cooperative Corporation (the "Cooperative") and Local Union No. 89 General Drivers, Warehousemen and Helpers Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America (the "Union") for the purpose of making certain limited modifications to the Office Clerical Collective Bargaining Agreement (the "Agreement"), effective from December 1, 2020 – November 30, 2025.

In accordance with the Chart attached hereto as Exhibit 1, Article XXVI, Section 3 is amended to reflect agreed-upon changes to the wage rates for the classifications listed. Such changes to the wage rates will go into effect on December 1, 2022 and will replace the previously agreed upon 2 ½ percent wage increase that was scheduled to take effect on December 1, 2022. Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Office Clerical Bargaining Unit on September 27, 2022.

Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

BY: 

Date: 9-28-22

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

BY: 

Date: 9-28-22

EXHIBIT 1

SECTION 3. Classified Rates.

	<u>Classification</u>	<u>Current Rate</u>	<u>12/1/22</u>	<u>12/1/23</u>	<u>12/1/24</u>
I.	Accounting Department:				
	Bookkeeper	\$27.31	\$28.68	\$29.40	\$30.14
	Assistant Bookkeeper	\$26.48	\$27.80	\$28.50	\$29.21
	Payroll Clerk	\$26.02	\$27.32	\$28.00	\$28.70
II.	Work Order Department:				
	Work Order Clerk	\$25.95	\$27.25	\$27.93	\$28.63
	Assistant work Order Clerk	\$25.39	\$26.66	\$27.33	\$28.01
III.	Customer Services Department:				
	Clerks	\$24.40	\$25.62	\$26.26	\$26.92
	General Office Helpers	\$22.81	\$23.95	\$24.55	\$25.16
IV.	Office Custodian	\$22.81	\$23.95	\$24.55	\$25.16

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Article XXII, Section 1(a) is amended to replace the existing language with the following language: "The Cooperative agrees to provide health insurance under Anthem Plan – Kentucky Rural Electric Cooperative Health Plan. During the period from October 1, 2022 until December 31, 2022, the Cooperative agrees to pay the full premium, including family or single coverage, whichever is applicable, for employees hired on or before November 30, 2005 and who are actively employed on November 30, 2020."

Article XXII, Section 1(b) is amended to replace the existing language with the following language: "During the period from October 1, 2022 until December 31, 2022, the Cooperative agrees to pay the health insurance premium for employees hired on and after December 1, 2005 for employee-only coverage, and if the 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. Beginning January 1, 2023, the Cooperative will pay 95% of the full premium of each coverage level for all employees who are actively employed on that date, regardless of the date of hire. Beginning January 1, 2024, the Cooperative will pay 90% of the full premium of each coverage level for all employees who are actively employed on that date, regardless of the date of hire. Beginning January 1, 2025, the Cooperative will pay 88% of the

full premium of each coverage level for all employees who are actively employed on that date, regardless of the date of hire.”

Article XXII, Section 2 is amended to replace the existing language with the following language: “Under the same conditions as set forth above in Section 1, the Cooperative will make available to employees a basic dental and vision plan. Beginning October 2022, the Cooperative will pay 80% of the premium for the dental plan, regardless of the plan selected, for all employees who are actively employed on that date. 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.”

Article XXII, Section 3(c) is amended to replace the existing amounts contributed by the Cooperative to a Health Savings Account for each employee with the following amounts:

	<u>Employee Coverage Only</u>	<u>Family Coverage Only</u>
January 1, 2023	\$3,500	\$7,000
January 1, 2024	\$3,500	\$7,000
January 1, 2025	\$3,500	\$7,000

Article XXII, Section 4 is amended to replace the existing language with the following language effective January 2023: “Under the same conditions as set forth above in Section 1, the Cooperative will make available for each employee a life insurance policy in an amount equal to twice the amount that the employee earned in base wages or base salary during the preceding calendar year; employees who were not employed during the previous year will have available a life insurance policy based on the annualized base salary or base wages in effect on their hire date. 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 employee as a condition of providing such coverage.”

Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Office Clerical Bargaining Unit on September 27, 2022. Such changes shall take effect as specified in this Addendum following ratification.

Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

BY: 

Date: 9-28-22

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

BY: 

Date: 9-28-22

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Article XVII, Section 1 is amended to add a new subsection (c) with the following language: "At the end of each calendar year, an employee who has accumulated 200 or more hours of unused sick leave can elect to exchange up to five days of the accumulated sick leave for pay. The employee shall notify the Cooperative in writing of the number of days the employee elects to exchange for pay as directed by the Accounting department in November-December of each year."

Article XVII, Section 2(b) is amended to replace the existing language with the following language: "As of January 1 of each year of this Agreement, employees will be permitted to take any or all of their then accumulated sick leave for illness of the employee's spouse, children or minor step-children living in the employee's home. The Cooperative may request that an employee 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."

Article XX is amended to add Martin Luther King, Jr. to the list of paid holidays.

In accordance with the Chart attached hereto as Exhibit 1, Article XXI, Section 1 is amended to reflect agreed-upon changes to the number of vacation days awarded to employees.

Article XXI, Section 3 is amended to replace the existing second and third paragraphs with the following language: "Employees may take such vacation in increments of one (1) full day or

one-half (1/2) day. If an employee chooses the option of taking vacation in one (1) day or one-half (1/2) day increments, the employee must give at least two (2) days' notice before each increment and must receive permission from the employee's Department Head. If mutually convenient and agreeable between the Cooperative and the employee, the two (2) days' notice may be waived."

Article XXI, Section 4 is amended to increase the total number of earned but unused vacation days that an employee can carry over from one year to the next, as follows: at the end of each calendar year, an employee can carry over a maximum of the total amount of vacation days allotted to that employee during that calendar year, rather than a maximum of just (1) week.

Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Office Clerical Bargaining Unit on September 27, 2022. Such changes shall take effect on the first day of the month following ratification, with the exception of vacation accrued, effective January 1, 2023.

Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

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TEAMSTERS, CHAUFFEURS, WARE-
HOUSEMEN & HELPERS OF AMERICA

BY: 

Date: 9-28-22

ARTICLE XXI

Exhibit I

Vacation

SECTION 1.

Vacation Amount prior to Addendum

After one (1) year of employment	1 week
After two (2) years of employment	2 weeks
After ten (10) years of employment	3 weeks
After twenty-one (21) years of employment	3 weeks + 1 addl. day
After twenty-two (22) years of employment	3 weeks + 2 addl. days
After twenty-three (23) years of employment	3 weeks + 3 addl. days
After twenty-four (24) years of employment	3 weeks + 4 addl. days
After twenty-five (25) years of employment	4 weeks
After thirty (30) years of employment	5 weeks

Vacation Amount under Addendum

Year 0 hired in 2 nd half of year	1 week
Year 0 hired in 1 st half of year	2 weeks
Year 1 through 4	2 weeks
Year 5 through 9	3 weeks
Years 10 through 19	3 weeks + 1 addl. day a year
Year 20	5 weeks

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This Addendum is entered into by and between Taylor County Rural Electric Cooperative Corporation (the "Cooperative") and Local Union No. 89 General Drivers, Warehousemen and Helpers Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America (the "Union") for the purpose of making certain limited modifications to the Construction and Maintenance Collective Bargaining Agreement (the "Agreement"), effective from December 1, 2020 – November 30, 2025.

In accordance with the Chart attached hereto as Exhibit 1, Article XXVI, Section 3 is amended to reflect agreed-upon changes to the wage rates for the classifications listed. Such changes to the wage rates will be effective at the start of the next payroll period following the full execution of this Addendum and will replace the previously agreed upon 2 ½ percent wage increase that was scheduled to take effect on December 1, 2022. Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Construction and Maintenance Bargaining Unit on September 27, 2022.

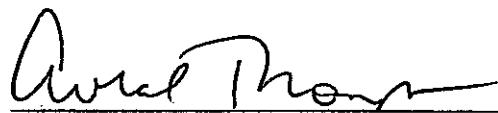
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TAYLOR COUNTY RURAL ELECTRIC
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Date: 9-28-22

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GENERAL DRIVERS, WAREHOUSEMEN
AND HELPERS, AFFILIATED WITH
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TEAMSTERS, CHAUFFEURS, WARE-
HOUSEMEN & HELPERS OF AMERICA

BY: 

Date: 9-28-22

EXHIBIT 1

SECTION 3. Classified Rates.

<u>Classification</u>	<u>Current Rate of Pay</u>	<u>Pay Rate After Increase</u>	<u>12/21/22</u>	<u>12/1/23</u>	<u>12/1/24</u>
Serviceman	\$33.29	\$40.38	N/A	\$41.39	\$42.42
First Class Lineman	\$32.67	\$38.11	N/A	\$39.06	\$40.04
Second Class Lineman	\$30.82	\$35.33	N/A	\$36.21	\$37.12
Third Class Lineman	\$25.48	\$31.48	N/A	\$32.27	\$33.08
Apprentice Lineman	\$24.11	\$27.83	N/A	\$28.53	\$29.24
Right-of Way Man	\$	\$	N/A		
Right-of Way Helper	\$	\$	N/A		
Groundman	\$	\$	N/A		
Laborer	\$24.11	\$25.32	N/A	\$25.95	\$26.60
<u>Engineering Department</u>					
Instrument Man (Staking Engineer)	\$29.43	\$31.92	N/A	\$32.72	\$33.54
Engineering Aid	\$28.20	\$29.61	N/A	\$30.35	\$31.11
Staking Engineer Helper	\$				
<u>Meter Department</u>					
Licensed Meter Man	\$30.67	\$32.50	N/A	\$33.31	\$34.14
<u>Garage Department</u>					
Mechanic	\$27.90	\$29.30	N/A	\$30.03	\$30.78
Mechanic Helper	\$	\$	N/A	\$	\$
<u>Warehouse Department</u>					
Warehouseman ¹	\$	\$	N/A	\$	\$

¹ 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 our rate.)

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full premium of each coverage level for all employees who are actively employed on that date, regardless of the date of hire.”

Article XXII, Section 2 is amended to replace the existing language with the following language: “Under the same conditions as set forth above in Section 1, the Cooperative will make available to employees a basic dental and vision plan. Beginning October 2022, the Cooperative will pay 80% of the premium for the dental plan, regardless of the plan selected, for all employees who are actively employed on that date. 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.”

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	<u>Employee Coverage Only</u>	<u>Family Coverage Only</u>
January 1, 2023	\$3,500	\$7,000
January 1, 2024	\$3,500	\$7,000
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Article XXII, Section 4 is amended to replace the existing language with the following language effective January 2023: “Under the same conditions as set forth above in Section 1, the Cooperative will make available for each employee a life insurance policy in an amount equal to twice the amount that the employee earned in base wages or base salary during the preceding calendar year; employees who were not employed during the previous year will have available a life insurance policy based on the annualized base salary or base wages in effect on their hire date. 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 employee as a condition of providing such coverage.”

Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Construction and Maintenance Bargaining Unit on September 27, 2022. Such changes shall take effect following ratification as noted in this Addendum.

Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
COOPERATIVE CORPORATION

BY: 

Date: 9-28-22

LOCAL UNION NO. 89,
GENERAL DRIVERS, WAREHOUSEMEN
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Article XVII, Section 2(b) is amended to replace the existing language with the following language: "As of January 1 of each year of this Agreement, employees will be permitted to take any or all of their then accumulated sick leave for illness of the employee's spouse, children or minor step-children living in the employee's home. The Cooperative may request that an employee 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."

Article XX is amended to add Martin Luther King, Jr. to the list of paid holidays.

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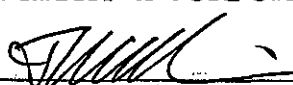
one-half (1/2) day. If an employee chooses the option of taking vacation in one (1) day or one-half (1/2) day increments, the employee must give at least two (2) days' notice before each increment and must receive permission from the employee's Department Head. If mutually convenient and agreeable between the Cooperative and the employee, the two (2) days' notice may be waived."

Article XXI, Section 4 is amended to increase the total number of earned but unused vacation days that an employee can carry over from one year to the next, as follows: at the end of each calendar year, an employee can carry over a maximum of the total amount of vacation days allotted to that employee during that calendar year, rather than a maximum of just (1) week.

Such changes were proposed by the Cooperative at a meeting with the Union on September 8, 2022 and ratified by the Construction and Maintenance Bargaining Unit on September 27, 2022. Such changes shall take effect on the first day of the month following ratification, with the exception of vacation accrued, effective January 1, 2023.


Being fully informed and in agreement, the Cooperative and the Union enter into this Addendum on September 28, 2022.

TAYLOR COUNTY RURAL ELECTRIC
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ARTICLE XXI

Exhibit I

Vacation

SECTION 1.

Vacation Amount prior to Addendum

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After ten (10) years of employment	3 weeks
After twenty-one (21) years of employment	3 weeks + 1 addl. day
After twenty-two (22) years of employment	3 weeks + 2 addl. days
After twenty-three (23) years of employment	3 weeks + 3 addl. days
After twenty-four (24) years of employment	3 weeks + 4 addl. days
After twenty-five (25) years of employment	4 weeks
After thirty (30) years of employment	5 weeks

Vacation Amount under Addendum

Year 0 hired in 2 nd half of year	1 week
Year 0 hired in 1 st half of year	2 weeks
Year 1 through 4	2 weeks
Year 5 through 9	3 weeks
Years 10 through 19	3 weeks + 1 addl. day a year
Year 20	5 weeks

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 57

RESPONSIBLE PARTY: Patsy Walters

Request 57. 401(k). Refer to the Application generally. Provide the number of employees contributing to the 401(k) plan for each of the years 2018, 2019, 2020, 2021, 2022, and 2023 year-to-date.

Response 57. Below is the number of employees contributing to the 401(k) plan for years 2018 through 2023 year-to-date.

- In 2018, Taylor County RECC had 55 employees who were contributing to 401k.
- In 2019, Taylor County RECC had 57 employees who were contributing to 401k.
- In 2020, Taylor County RECC had 57 employees who were contributing to 401k.
- In 2021, Taylor County RECC had 58 employees who were contributing to 401k.
- In 2022, Taylor County RECC had 60 employees who were contributing to 401k.
- In 2023, Taylor County RECC has 58 employees, 57 who are contributing to 401k and 1 who is not eligible to contribute yet.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

OAG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 58

RESPONSIBLE PARTY: Patsy Walters

Request 58. 401(k). Refer to the Wolfram Testimony, Exhibit JW-2, Schedule 1.11, lines 20 and 36.

- a. Are these employees still receiving workers' compensation?
- b. Are 401(k) contributions taken from workers' compensation pay?
- c. Identify the number of employees receiving workers' compensation for each of the years 2018, 2019, 2020, 2021, 2022 and 2023 year to date.

Response 58a. The employees listed on line 20 and 36 are currently not receiving workers compensation.

Response 58b. Taylor County RECC does not take 401k contributions from Workers' Compensation Pay.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 59

RESPONSIBLE PARTY: Patsy Walters

Request 59. Workers' Compensation Expense. Refer to the Application generally. Provide the annual workers' compensation expense for each of the years 2018, 2019, 2020, 2021, 2022, and 2023 year to date.

Response 59. Below is Taylor County RECC's annual workers' compensation premium expense for years 2018 through 2023 year-to-date. Note: 2023 Workers' compensation policy will be due December 2023; amount listed is premium adjustment after worker's comp audit for year 2022.

Total Workers Compensation	
2018	\$155,138.00
2019	\$128,462.00
2020	\$105,725.00
2021	\$113,382.00
2022	\$103,560.00
2023	\$7,878.00

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 60

RESPONSIBLE PARTY: Patsy Walters

Request 60. 401(k). Refer to Taylor County RECC's response to the Attorney General's First Request, Item 36. When did the change to 16% contribution rate to the 401(k) take effect?

Response 60. Effective January 1, 2023, Taylor County RECC's 401(k) contribution rate was changed from 10% of the employee's full Compensation to 16% of the employees base compensation.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 61

RESPONSIBLE PARTIES: Jeff Williams and Patsy Walters

Request 61. 401(k). Refer to Taylor County RECC's response to the Attorney General's First Request, Item 36.

- a. Explain in detail how the Company determined that a 16% contribution rate was appropriate.
- b. Explain in detail whether a 16% contribution rate is comparable to those utilized by other Kentucky utilities.
- c. Provide copies of all documentation and/or studies that Taylor County RECC relies upon to justify a 16% contribution rate.

Response 61a. Taylor County RECC's adjustment to 401(k) was part of an overall benefit and pay adjustment that was filed and accepted by Taylor County RECC's teamsters union workforce. Prior to this adjustment, there was no cap on the 10% 401(k) contribution. It applied to all wages, overtime and regular straight time pay. Particular to the 401(k) change, Taylor County RECC reviewed retirement plans from cooperatives which included pension plans and 401(k) contribution match plans. Taylor County RECC reached out to NRECA on its pension

plans and gained a better understanding on what pension plans cost (approximately). After this review and in structuring all benefit changes, like moving to a much cheaper per employee health plan and requiring a 12% employee contribution to the health plan, employees were previously contributing zero dollars to their health plan, Taylor County RECC moved to a 16% employer contribution only on straight time pay (40 hours per week at the regular pay rate) to 401(k). This 16% contribution is contingent upon the employee contributing 3%. Taylor County RECC has no pension plan, nor any other retirement plan.

Response 61b. Please see Taylor County RECC's response to subpart a above. Taylor County RECC is approximately 70% union employees and this amendment to the contract also allowed Taylor County RECC to give each employee the option of family healthcare at a significant savings per employee, and allowed Taylor County RECC to get a 12% employer contribution in healthcare. Furthermore, the 16% is capped to straight time pay, whereas the previous plan was 10% of all pay, including overtime.

Many cooperatives offer multiple retirement plans. Taylor County RECC only has one retirement plan which is a defined contribution plan. Many cooperatives have a pension plan, particularly the R&S plan as provided by NRECA. Based upon Taylor County RECC's understanding of the plans provided, 16% would be comparable.

Response 61c. No studies were conducted on this issue.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

ESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 62

RESPONSIBLE PARTY: Patsy Walters

Request 62. SBA/PPA Loan. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 65.

- a. Provide the dates that the funds were received.
- b. Provide the dates that the funds received were recorded on the Company's books.
- c. Provide copies of the audit procedures referenced.

Response 62a. April 23, 2020

Response 62b. April 23, 2020

Response 62c. Please see attached.



United States Department of Agriculture

Rural Development
Business Center

Date: July 31, 2020

Chief Financial Officer

TO: Rural Utilities Service Awardees

Office of the
Compliance
Operations

FROM: Peggy Javery
Director, Compliance Operations Office

PEGGY JAVERY
Digitally signed by PEGGY
JAVERY
Date: 2020.07.31 15:36:25
-05'00'

4300 Goodfellow Blvd
St. Louis Mo 63120

SUBJECT: Accounting Guidance for Paycheck Protection
Program Funds

Due to the number of Rural Utilities Service (RUS) borrowers receiving funds under the Small Business Administration's (SBA) Paycheck Protection Program (PPP), the External Compliance Division is providing the following guidance for RUS regulated borrowers who have received PPP funds.

Our guidance is as follows:

- PPP loan funds should be initially recorded as debt.
- Any PPP loan funds that are included on work orders submitted to RUS for financing, must be removed from all financing requests regardless of whether the PPP funds are forgiven. This will prevent duplicate financing of these costs through the Federal Government. (Please note, the costs do not have to be removed from the assets constructed or retired unless the loan is forgiven).
- If PPP loan funds are subsequently forgiven, the expenses and/or workorders along with assets constructed or retired should be credited for any forgiven PPP loan funds used for these purposes.

RUS cannot provide an opinion or advise on whether PPP loans made to RUS borrowers will qualify for forgiveness. That decision will be made by SBA.

This guidance is based on the current status of SBA's PPP and given that many variables in this program are unknown at this time, our guidance may be updated to reflect any new circumstances related to the PPP.

If you have any additional questions or concerns, please contact the Technical Accounting Review Branch at SM.RD.CMPL.TARB@usda.gov.



Thu 12/17/2020 12:34 PM

Russ Wasson via National Rural Electric Cooperative Association <Mail@ConnectedCommunity.org>

Finance : PPP Accounting - Grant Approach

To: pwalters@trecc.com

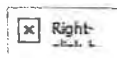
i If there are problems with how this message is displayed, click here to view it in a web browser.
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Finance

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PPP Accounting - Grant Approach

[Reply via Email](#) [Direct Reply to Sender](#)



Dec 17, 2020 12:34 PM

Russ Wasson

Colleagues, I heard that one of our members has received approval from RUS to use the current month labor distribution in the month of forgiveness to reduce work orders instead of reopening work orders which may have been closed in prior months. This should be a great help to electric coop staff and save a significant amount of time for those RUS borrowers using the grant accounting approach and would eliminate the need for a Form 219 adjustment. Please ask your RUS field rep about this issue. If we get something from RUS directly, I'll make it available as soon as I get it.

Warm regards,

Russ

Russ Wasson
Sr Assoc Dir Tax Finance and Acctg Policy

NOTES TO FINANCIAL STATEMENTS

Note 5. Long-Term Debt

All assets, except vehicles, are pledged as collateral on the long-term debt to RUS, Federal Financing Bank (FFB), and CoBank under a joint mortgage agreement. Long-term debt is due in quarterly and monthly installments of varying amounts through 2039. RUS assesses 12.5 basis points to administer the FFB loans. Taylor County had loan funds available from FFB in the amount of \$6,200,000 as of May 31, 2021. These funds will be used for future plant additions.

In May 2020, Taylor County applied for and was granted a forgivable loan of \$882,874 from the United States Small Business Administration (SBA) Paycheck Protection Program (PPP). Under the CARES Act, subject to limitations, as defined, the loan may be partially or fully forgiven, depending on specified actual payroll and other qualified costs for the covered period following receipt of the loan. Any amount not forgiven will be payable in 24 monthly installments of principal and interest at 1.00% and will be unsecured. Taylor County accounted for the loan proceeds as debt in accordance with ASC 470. Taylor County submitted its application for forgiveness to the SBA and was notified in December 2020 that the entire loan was forgiven. As such, in compliance with guidance from RUS, Taylor County has recognized the forgiveness of debt as other nonoperating income.

Long-term debt consists of the following as of May 31, 2021 and 2020:

	2021	2020
Rural Utilities Service		
Notes at 1.14% to 5.46%	\$ 4,407,007	\$ 4,743,136
Advance payments, earns 5.0%	(725,339)	(1,552,372)
	<u>3,681,668</u>	<u>3,190,764</u>
CoBank notes at 2.60% to 6.78%	8,668,205	9,323,392
FFB notes at 1.56% to 3.29%	13,438,092	13,801,982
Citizens Bank, PPP loan at 1.00%	--	882,874
	<u>25,787,965</u>	<u>27,199,012</u>
Total long-term debt	25,787,965	27,199,012
Less current portion	1,405,344	2,178,326
Long-term portion	<u>\$ 24,382,621</u>	<u>\$ 25,020,686</u>

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 63

RESPONSIBLE PARTY: Patsy Walters

Request 63. SBA/PPA Loan. Refer to the Wolfram Testimony, Exhibit JW-2, Schedule 1.03. Provide copies of all the journal entries related to the SBA/PPA funds (receipt of funds, expenses incurred, loan forgiveness, reversing entries, etc.).

Response 63. Please see attached SBA/PPP expenses incurred, receipt of funds, loan forgiveness, and reversing entries.

**TAYLOR COUNTY RECC
PAYCHECK PROTECTION PROGRAM
AVERAGE MONTHLY PAYROLL - 2019**

ANNUAL TOTAL PAY (WCR Report)	\$3,287,953.80
FEDERAL W/H	(303,880.26)
FICA W/H	<u>(249,895.30)</u>
ANNUAL TOTAL PAY EXCLUDING FEDERAL & FICA W/H	2,734,178.24
WAGES IN EXCESS OF \$100,000:	
B. MYERS	(34,836.76)
M. SKAGGS	<u>(6,333.40)</u>
	2,693,008.08
	<u>12</u>
AVERAGE MONTHLY PAYROLL - 2019	224,417.34
ER HEALTH INS PREMIUMS (12/19)	101,840.62
ER 401K CONTRIBUTIONS (12/19)	<u>26,891.45</u>
	353,149.41
	<u>2.5</u>
LOAN REQUEST	<u>\$882,873.53</u>

Journal Entry Memo

DATE 04/23/20

DISTRIBUTION

Voucher No. JE

	ACCOUNT NO.	TITLE OF ACCOUNT	DEBIT	CREDIT
LOAN 00	23231	ACCOUNTS PAYABLE OVERBILLED	882,873.52	
	23232	ACCOUNTS PAYABLE LOAN-SHORT TERM		(882,873.52)
		TO CORRECT SBA/PPP LOAN		
		POSTED TO GL #232.31 IN ERROR; SHOULD		
		HAVE POSTED TO GL #232.32		
	PREPARED BY:	Patsy Walters		
	BOOKKEEPER			

Journal Entry Memo

DATE 09/30/20

DISTRIBUTION

Voucher No. JE

	ACCOUNT NO.	TITLE OF ACCOUNT	DEBIT	CREDIT
LOAN 00	23232	ACCOUNTS PAYABLE LOAN-SHORT TERM	882,873.52	
	22418	OTHER LONG TERM DEBT-SBA/PPP		(882,873.52)
		TO TRANSFER SBA/PPP LOAN BALANCE		
		FROM A/P TO LONG TERM DEBT		
		PER AUDITOR 9/2020		
	PREPARED BY:	Patsy Walters		
	BOOKKEEPER			

TAYLOR COUNTY RECC
 PRG. BENEALC

BENEFIT CALCULATION
 FOR MONTH 12/20

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BENEFIT ACCT 224.18 OTHER LONG TERM DEBT-SBA/PPP PROJECT 0

LABOR ACCT	DEPT	JOB	VEHICLE	PROJECT	CO	ITEMID	LABOR AMOUNT	BENEFIT AMOUNT
107.00	400	0	0	0	00	LOAN 00	27,780.44	82,498.75-
107.00	500	0	0	0	00	LOAN 00	3,031.04	9,001.19-
107.00	600	0	0	0	00	LOAN 00	26,503.28	78,706.00-
ACCOUNT TOTALS:							57,314.76	170,205.94-
107.20	500	124829	0	0	00	LOAN 00	29.93	88.88-
107.20	500	125433	0	0	00	LOAN 00	29.93	88.88-
107.20	500	125512	0	0	00	LOAN 00	29.94	88.91-
107.20	500	125694	0	0	00	LOAN 00	29.93	88.88-
107.20	500	125720	0	0	00	LOAN 00	59.86	177.76-
107.20	500	125776	0	0	00	LOAN 00	29.93	88.88-
107.20	500	125829	0	0	00	LOAN 00	29.93	88.88-
107.20	500	125836	0	0	00	LOAN 00	29.93	88.88-
107.20	500	125856	0	0	00	LOAN 00	29.93	88.88-
107.20	500	125909	0	0	00	LOAN 00	14.97	44.46-
107.20	500	125938	0	0	00	LOAN 00	29.93	88.88-
107.20	500	125943	0	0	00	LOAN 00	59.86	177.76-
107.20	500	126001	0	0	00	LOAN 00	29.93	88.88-
107.20	500	126006	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126007	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126008	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126009	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126010	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126012	0	0	00	LOAN 00	29.94	88.91-
107.20	500	126013	0	0	00	LOAN 00	29.94	88.91-
107.20	500	126019	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126020	0	0	00	LOAN 00	29.94	88.91-
107.20	500	126026	0	0	00	LOAN 00	59.86	177.76-
107.20	500	126029	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126030	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126039	0	0	00	LOAN 00	29.94	88.91-
107.20	500	126044	0	0	00	LOAN 00	44.90	133.34-
107.20	500	126047	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126048	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126049	0	0	00	LOAN 00	29.93	88.88-
107.20	500	126050	0	0	00	LOAN 00	29.94	88.91-
107.20	500	126051	0	0	00	LOAN 00	59.86	177.76-
107.20	500	126052	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126056	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126057	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126064	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126065	0	0	00	LOAN 00	29.93	88.88-
107.20	500	126068	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126069	0	0	00	LOAN 00	59.86	177.76-
107.20	500	126079	0	0	00	LOAN 00	29.94	88.91-

TAYLOR COUNTY RECC
PRG. BENEALC

BENEFIT CALCULATION
FOR MONTH 12/20

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BENEFIT ACCT 224.18 OTHER LONG TERM DEBT-SBA/PPP PROJECT 0

LABOR ACCT	DEPT	JOB	VEHICLE	PROJECT	CO	ITEMID	LABOR AMOUNT	BENEFIT AMOUNT
107.20	500	126080	0	0	00	LOAN 00	59.86	177.76-
107.20	500	126081	0	0	00	LOAN 00	89.80	266.68-
107.20	500	126082	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126083	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126087	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126088	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126089	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126090	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126091	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126092	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126093	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126096	0	0	00	LOAN 00	59.86	177.76-
107.20	500	126097	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126098	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126102	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126103	0	0	00	LOAN 00	29.93	88.88-
107.20	500	126105	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126108	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126109	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126110	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126111	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126115	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126116	0	0	00	LOAN 00	29.93	88.88-
107.20	500	126117	0	0	00	LOAN 00	29.93	88.88-
107.20	500	126132	0	0	00	LOAN 00	29.94	88.91-
107.20	500	126133	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126134	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126136	0	0	00	LOAN 00	14.97	44.46-
107.20	500	126140	0	0	00	LOAN 00	179.58	533.29-
107.20	500	126143	0	0	00	LOAN 00	29.94	88.91-
107.20	500	126145	0	0	00	LOAN 00	29.93	88.88-
107.20	500	126146	0	0	00	LOAN 00	29.94	88.91-
107.20	500	126149	0	0	00	LOAN 00	59.86	177.76-
107.20	600	109962	0	0	00	LOAN 00	106.44	316.09-
107.20	600	112317	0	0	00	LOAN 00	378.14	1,122.95-
107.20	600	116984	0	0	00	LOAN 00	589.25	1,749.88-
107.20	600	121408	0	0	00	LOAN 00	71.75	213.07-
107.20	600	125073	0	0	00	LOAN 00	1,510.29	4,485.06-
107.20	600	125138	0	0	00	LOAN 00	242.18	719.19-
107.20	600	125260	0	0	00	LOAN 00	248.87	739.06-
107.20	600	125361	0	0	00	LOAN 00	206.89	614.40-
107.20	600	125414	0	0	00	LOAN 00	1,790.94	5,318.50-
107.20	600	125422	0	0	00	LOAN 00	472.68	1,403.70-
107.20	600	125427	0	0	00	LOAN 00	3,659.08	10,866.26-
107.20	600	125471	0	0	00	LOAN 00	1,372.47	4,075.78-
107.20	600	125491	0	0	00	LOAN 00	459.15	1,363.52-

TAYLOR COUNTY RECC
PRG. BENEALC

BENEFIT CALCULATION
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BENEFIT ACCT 224.18 OTHER LONG TERM DEBT-SBA/PPP PROJECT 0

LABOR ACCT	DEPT	JOB	VEHICLE	PROJECT	CO	ITEMID	LABOR AMOUNT	BENEFIT AMOUNT
107.20	600	125635	0	0	00	LOAN 00	412.67	1,225.49-
107.20	600	125731	0	0	00	LOAN 00	313.43	930.78-
107.20	600	125754	0	0	00	LOAN 00	659.89	1,959.66-
107.20	600	125760	0	0	00	LOAN 00	829.90	2,464.53-
107.20	600	125768	0	0	00	LOAN 00	425.74	1,264.31-
107.20	600	125769	0	0	00	LOAN 00	636.94	1,891.50-
107.20	600	125770	0	0	00	LOAN 00	825.34	2,450.99-
107.20	600	125771	0	0	00	LOAN 00	282.24	838.16-
107.20	600	125772	0	0	00	LOAN 00	235.07	698.08-
107.20	600	125773	0	0	00	LOAN 00	106.44	316.09-
107.20	600	125774	0	0	00	LOAN 00	53.23	158.08-
107.20	600	125779	0	0	00	LOAN 00	472.68	1,403.70-
107.20	600	125780	0	0	00	LOAN 00	602.53	1,789.32-
107.20	600	125791	0	0	00	LOAN 00	851.49	2,528.64-
107.20	600	125801	0	0	00	LOAN 00	53.23	158.08-
107.20	600	125811	0	0	00	LOAN 00	469.28	1,393.61-
107.20	600	125817	0	0	00	LOAN 00	679.21	2,017.03-
107.20	600	125822	0	0	00	LOAN 00	203.37	603.94-
107.20	600	125827	0	0	00	LOAN 00	661.75	1,965.18-
107.20	600	125830	0	0	00	LOAN 00	406.73	1,207.85-
107.20	600	125876	0	0	00	LOAN 00	16.44	48.82-
107.20	600	125877	0	0	00	LOAN 00	106.44	316.09-
107.20	600	125899	0	0	00	LOAN 00	2,546.28	7,561.61-
107.20	600	125900	0	0	00	LOAN 00	332.03	986.02-
107.20	600	125906	0	0	00	LOAN 00	1,037.48	3,080.97-
107.20	600	125907	0	0	00	LOAN 00	769.52	2,285.22-
107.20	600	125941	0	0	00	LOAN 00	90.94	270.06-
107.20	600	125944	0	0	00	LOAN 00	141.12	419.08-
107.20	600	125947	0	0	00	LOAN 00	567.22	1,684.46-
107.20	600	125958	0	0	00	LOAN 00	312.02	926.60-
107.20	600	125962	0	0	00	LOAN 00	162.69	483.14-
107.20	600	125972	0	0	00	LOAN 00	206.33	612.73-
107.20	600	125977	0	0	00	LOAN 00	212.87	632.15-
107.20	600	125983	0	0	00	LOAN 00	212.87	632.15-
107.20	600	125988	0	0	00	LOAN 00	156.71	465.38-
107.20	600	125990	0	0	00	LOAN 00	517.23	1,536.00-
107.20	600	125992	0	0	00	LOAN 00	106.44	316.09-
107.20	600	125993	0	0	00	LOAN 00	348.09	1,033.71-
107.20	600	126021	0	0	00	LOAN 00	378.14	1,122.95-
107.20	600	126032	0	0	00	LOAN 00	90.94	270.06-
107.20	600	126041	0	0	00	LOAN 00	162.69	483.14-
107.20	600	126045	0	0	00	LOAN 00	515.84	1,531.87-
107.20	600	126059	0	0	00	LOAN 00	212.87	632.15-
107.20	600	126067	0	0	00	LOAN 00	293.30	871.00-
107.20	600	126081	0	0	00	LOAN 00	435.33	1,292.79-
107.20	600	126104	0	0	00	LOAN 00	103.17	306.38-

TAYLOR COUNTY RECC
PRG. BENEALC

BENEFIT CALCULATION
FOR MONTH 12/20

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BENEFIT ACCT 224.18 OTHER LONG TERM DEBT-SBA/PPP PROJECT 0

LABOR ACCT	DEPT	JOB	VEHICLE	PROJECT	CO	ITEMID	LABOR AMOUNT	BENEFIT AMOUNT
107.20	600	126140	0	0	00	LOAN 00	421.68	1,252.25-
107.20	600	126142	0	0	00	LOAN 00	35.15	104.38-
107.20	600	126145	0	0	00	LOAN 00	140.56	417.42-
107.20	600	126149	0	0	00	LOAN 00	210.86	626.18-
ACCOUNT TOTALS:							33,227.94	98,676.04-
108.00	400	0	0	0	00	LOAN 00	1,340.28	3,980.19-
108.00	500	0	0	0	00	LOAN 00	1,122.51	3,333.48-
108.00	600	0	0	0	00	LOAN 00	597.90-	1,775.57
ACCOUNT TOTALS:							1,864.89	5,538.10-
108.80	500	125512	0	0	00	LOAN 00	89.80	266.68-
108.80	500	125909	0	0	00	LOAN 00	14.97	44.46-
108.80	500	125938	0	0	00	LOAN 00	29.93-	88.88
108.80	500	125995	0	0	00	LOAN 00	29.93	88.88-
108.80	500	126006	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126007	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126008	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126009	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126010	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126012	0	0	00	LOAN 00	29.94	88.91-
108.80	500	126013	0	0	00	LOAN 00	29.94	88.91-
108.80	500	126019	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126020	0	0	00	LOAN 00	29.94	88.91-
108.80	500	126029	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126030	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126039	0	0	00	LOAN 00	29.94	88.91-
108.80	500	126044	0	0	00	LOAN 00	44.90	133.34-
108.80	500	126047	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126048	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126050	0	0	00	LOAN 00	29.94	88.91-
108.80	500	126052	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126056	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126057	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126064	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126068	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126079	0	0	00	LOAN 00	29.94	88.91-
108.80	500	126080	0	0	00	LOAN 00	59.86	177.76-
108.80	500	126081	0	0	00	LOAN 00	44.90	133.34-
108.80	500	126082	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126083	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126085	0	0	00	LOAN 00	119.72	355.53-
108.80	500	126087	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126088	0	0	00	LOAN 00	14.97	44.46-

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BENEFIT ACCT 224.18 OTHER LONG TERM DEBT-SBA/PPP PROJECT 0

LABOR ACCT	DEPT	JOB	VEHICLE	PROJECT	CO	ITEMID	LABOR AMOUNT	BENEFIT AMOUNT
108.80	500	126089	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126090	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126091	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126092	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126093	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126096	0	0	00	LOAN 00	29.93	88.88-
108.80	500	126097	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126098	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126102	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126105	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126108	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126109	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126110	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126111	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126115	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126116	0	0	00	LOAN 00	29.93	88.88-
108.80	500	126132	0	0	00	LOAN 00	29.94	88.91-
108.80	500	126133	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126134	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126136	0	0	00	LOAN 00	14.97	44.46-
108.80	500	126140	0	0	00	LOAN 00	29.93	88.88-
108.80	500	126143	0	0	00	LOAN 00	29.94	88.91-
108.80	500	126145	0	0	00	LOAN 00	29.93	88.88-
108.80	500	126146	0	0	00	LOAN 00	29.94	88.91-
108.80	500	126149	0	0	00	LOAN 00	29.93	88.88-
108.80	600	125073	0	0	00	LOAN 00	313.43	930.78-
108.80	600	125491	0	0	00	LOAN 00	175.76	521.95-
108.80	600	125768	0	0	00	LOAN 00	212.88	632.18-
108.80	600	125770	0	0	00	LOAN 00	412.67	1,225.49-
108.80	600	125771	0	0	00	LOAN 00	141.12	419.08-
108.80	600	125772	0	0	00	LOAN 00	156.71	465.38-
108.80	600	125773	0	0	00	LOAN 00	106.44	316.09-
108.80	600	125774	0	0	00	LOAN 00	53.23	158.08-
108.80	600	125779	0	0	00	LOAN 00	189.07	561.48-
108.80	600	125791	0	0	00	LOAN 00	212.87	632.15-
108.80	600	125817	0	0	00	LOAN 00	48.83	145.01-
108.80	600	125830	0	0	00	LOAN 00	40.68	120.81-
108.80	600	125876	0	0	00	LOAN 00	61.91	183.85-
108.80	600	125945	0	0	00	LOAN 00	40.68	120.81-
108.80	600	125958	0	0	00	LOAN 00	104.01	308.88-
108.80	600	125962	0	0	00	LOAN 00	162.69	483.14-
108.80	600	125977	0	0	00	LOAN 00	106.44	316.09-
108.80	600	125983	0	0	00	LOAN 00	212.87	632.15-
108.80	600	125991	0	0	00	LOAN 00	106.44	316.09-
108.80	600	125992	0	0	00	LOAN 00	106.44	316.09-
108.80	600	126021	0	0	00	LOAN 00	94.54	280.75-

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BENEFIT ACCT 224.18 OTHER LONG TERM DEBT-SBA/PPP PROJECT 0

LABOR ACCT	DEPT	JOB	VEHICLE	PROJECT	CO	ITEMID	LABOR AMOUNT	BENEFIT AMOUNT
108.80	600	126028	0	0	00	LOAN 00	206.33	612.73-
108.80	600	126036	0	0	00	LOAN 00	206.89	614.40-
108.80	600	126059	0	0	00	LOAN 00	106.44	316.09-
108.80	600	126070	0	0	00	LOAN 00	78.36	232.70-
108.80	600	126081	0	0	00	LOAN 00	145.11	430.93-
108.80	600	126104	0	0	00	LOAN 00	103.17	306.38-
108.80	600	126142	0	0	00	LOAN 00	35.15	104.38-
108.80	600	126149	0	0	00	LOAN 00	105.43	313.09-
ACCOUNT TOTALS:							5,378.77	15,973.29-
163.00	500	0	0	0	00	LOAN 00	329.23	977.70-
163.00	600	0	0	0	00	LOAN 00	877.46	2,605.77-
163.00	900	0	0	0	00	LOAN 00	5,125.00	15,219.56-
163.00	1000	0	0	0	00	LOAN 00	573.84	1,704.12-
ACCOUNT TOTALS:							6,905.53	20,507.15-
184.00	1000	0	0	0	00	LOAN 00	1,568.04	4,656.56-
ACCOUNT TOTALS:							1,568.04	4,656.56-
184.10	500	0	123	0	00	LOAN 00	269.37	799.94-
184.10	500	0	124	0	00	LOAN 00	59.86	177.76-
184.10	500	0	127	0	00	LOAN 00	239.44	711.06-
184.10	600	0	54	0	00	LOAN 00	32.61	96.84-
184.10	600	0	59	0	00	LOAN 00	256.58	761.96-
184.10	600	0	74	0	00	LOAN 00	135.10	401.20-
184.10	600	0	100	0	00	LOAN 00	220.71	655.44-
184.10	600	0	102	0	00	LOAN 00	22.74	67.53-
184.10	600	0	103	0	00	LOAN 00	263.11	781.35-
184.10	600	0	104	0	00	LOAN 00	209.02	620.72-
184.10	600	0	108	0	00	LOAN 00	493.49	1,465.50-
184.10	600	0	109	0	00	LOAN 00	636.92	1,891.44-
184.10	600	0	110	0	00	LOAN 00	302.57	898.53-
184.10	600	0	114	0	00	LOAN 00	580.47	1,723.80-
184.10	600	0	120	0	00	LOAN 00	22.74	67.53-
184.10	600	0	125	0	00	LOAN 00	443.51	1,317.08-
184.10	600	0	128	0	00	LOAN 00	169.03	501.96-
184.10	1000	0	10	0	00	LOAN 00	13.35	39.65-
184.10	1000	0	11	0	00	LOAN 00	13.35	39.65-
184.10	1000	0	13	0	00	LOAN 00	66.73	198.17-
184.10	1000	0	49	0	00	LOAN 00	720.63	2,140.03-
184.10	1000	0	54	0	00	LOAN 00	26.69	79.26-
184.10	1000	0	57	0	00	LOAN 00	153.47	455.76-
184.10	1000	0	59	0	00	LOAN 00	100.09	297.23-

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BENEFIT ACCT 224.18 OTHER LONG TERM DEBT-SBA/PPP PROJECT 0

LABOR ACCT	DEPT	JOB	VEHICLE	PROJECT	CO	ITEMID	LABOR AMOUNT	BENEFIT AMOUNT
184.10	1000	0	61	0	00	LOAN 00	26.69	79.26-
184.10	1000	0	70	0	00	LOAN 00	133.45	396.30-
184.10	1000	0	96	0	00	LOAN 00	33.37	99.10-
184.10	1000	0	101	0	00	LOAN 00	40.04	118.91-
184.10	1000	0	102	0	00	LOAN 00	280.25	832.25-
184.10	1000	0	104	0	00	LOAN 00	26.69	79.26-
184.10	1000	0	106	0	00	LOAN 00	93.42	277.43-
184.10	1000	0	108	0	00	LOAN 00	286.92	852.06-
184.10	1000	0	114	0	00	LOAN 00	260.23	772.80-
184.10	1000	0	116	0	00	LOAN 00	26.69	79.26-
184.10	1000	0	117	0	00	LOAN 00	40.04	118.91-
184.10	1000	0	119	0	00	LOAN 00	26.69	79.26-
184.10	1000	0	120	0	00	LOAN 00	60.06	178.36-
184.10	1000	0	123	0	00	LOAN 00	80.07	237.78-
184.10	1000	0	125	0	00	LOAN 00	133.45	396.30-
184.10	1000	0	127	0	00	LOAN 00	66.73	198.17-
184.10	1000	0	128	0	00	LOAN 00	93.42	277.43-
ACCOUNT TOTALS:							7,159.79	21,262.23-
580.00	10	0	0	0	00	LOAN 00	6,529.50	19,390.46-
580.00	20	0	0	0	00	LOAN 00	2,200.26	6,534.05-
580.00	500	0	0	0	00	LOAN 00	1,684.60	5,002.71-
580.00	800	0	0	0	00	LOAN 00	1,261.65	3,746.68-
ACCOUNT TOTALS:							11,676.01	34,673.90-
583.00	20	0	0	0	00	LOAN 00	4,998.18	14,842.95-
583.00	100	0	0	0	00	LOAN 00	6,036.64	17,926.83-
583.00	400	0	0	0	00	LOAN 00	225.20	668.77-
583.00	500	0	0	0	00	LOAN 00	15,773.11	46,840.94-
583.00	600	0	0	0	00	LOAN 00	2,931.90	8,706.78-
583.00	800	0	0	0	00	LOAN 00	5,600.16	16,630.63-
ACCOUNT TOTALS:							35,565.19	105,616.90-
586.00	500	0	0	0	00	LOAN 00	9,457.90	28,086.85-
586.00	600	0	0	0	00	LOAN 00	403.14	1,197.19-
586.00	800	0	0	0	00	LOAN 00	6,140.53	18,235.35-
ACCOUNT TOTALS:							16,001.57	47,519.39-
587.00	500	0	0	0	00	LOAN 00	29.93	88.88-
ACCOUNT TOTALS:							29.93	88.88-

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BENEFIT ACCT 224.18 OTHER LONG TERM DEBT-SBA/PPP PROJECT 0

LABOR ACCT	DEPT	JOB	VEHICLE	PROJECT	CO	ITEMID	LABOR AMOUNT	BENEFIT AMOUNT
590.00	10	0	0	0	00	LOAN 00	2,480.87	7,367.37-
590.00	20	0	0	0	00	LOAN 00	2,151.56	6,389.42-
590.00	500	0	0	0	00	LOAN 00	1,684.63	5,002.80-
ACCOUNT TOTALS:							6,317.06	18,759.59-
593.00	100	0	0	0	00	LOAN 00	2,554.75	7,586.77-
593.00	500	0	0	0	00	LOAN 00	17,809.15	52,887.30-
593.00	600	0	0	0	00	LOAN 00	13,323.58	39,566.64-
593.00	700	0	0	0	00	LOAN 00	5,333.34	15,838.26-
ACCOUNT TOTALS:							39,020.82	115,878.97-
594.00	500	0	0	0	00	LOAN 00	29.93	88.88-
594.00	600	0	0	0	00	LOAN 00	412.67	1,225.49-
ACCOUNT TOTALS:							442.60	1,314.37-
597.00	600	0	0	0	00	LOAN 00	45.47	135.03-
ACCOUNT TOTALS:							45.47	135.03-
598.00	500	0	0	0	00	LOAN 00	119.72	355.53-
598.00	600	0	0	0	00	LOAN 00	64.77	192.35-
ACCOUNT TOTALS:							184.49	547.88-
902.00	600	0	0	0	00	LOAN 00	1,240.65	3,684.32-
902.00	800	0	0	0	00	LOAN 00	2,951.68	8,765.52-
ACCOUNT TOTALS:							4,192.33	12,449.84-
903.00	100	0	0	0	00	LOAN 00	27,924.23	82,925.76-
903.00	500	0	0	0	00	LOAN 00	59.86	177.76-
ACCOUNT TOTALS:							27,984.09	83,103.52-
907.00	100	0	0	0	00	LOAN 00	6,591.66	19,575.06-
ACCOUNT TOTALS:							6,591.66	19,575.06-
920.00	10	0	0	0	00	LOAN 00	2,607.39	7,743.09-
920.00	100	0	0	0	00	LOAN 00	7,366.15	21,875.04-
920.00	200	0	0	0	00	LOAN 00	15,151.10	44,993.77-
920.00	300	0	0	0	00	LOAN 00	4,368.16	12,972.00-
ACCOUNT TOTALS:							29,492.80	87,583.90-

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BENEFIT ACCT 224.18 OTHER LONG TERM DEBT-SBA/PPP PROJECT 0

LABOR ACCT	DEPT	JOB	VEHICLE	PROJECT	CO	ITEMID	LABOR AMOUNT	BENEFIT AMOUNT
935.00	400	0	0	0	00	LOAN 00	1,670.50	4,960.83-
935.00	600	0	0	0	00	LOAN 00	462.70	1,374.07-
935.00	800	0	0	0	00	LOAN 00	4,013.04	11,917.41-
935.00	1000	0	0	0	00	LOAN 00	186.83	554.67-
ACCOUNT TOTALS:							6,333.07	18,806.98-
GRAND TOTALS:							297,296.81	882,873.52-

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GRAND TOTALS

BENEFIT ACCT	DESCRIPTION	LABOR AMOUNT	BENEFIT AMOUNT
224.18	OTHER LONG TERM DEBT-SBA/PPP	297,296.81	882,873.52-
	TOTAL BENEFIT AMOUNT:		882,873.52-

8/24/2021
 12:30 PM

Client: **05445 - Taylor County Rural Electric Cooperative**
 Engagement: **2021 - Taylor County Rural Electric Cooperative**
 Period Ending: **5/31/2021**
 Trial Balance: **G01.01 - Taylor County Rural Electric Cooperative**
 Workpaper: **G02.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 3				
To adjust for PPP funds allocated.				
107.20	Work Orders		289,389.13	
108.8	RETIREMENT WORK-IN-PROGRESS		21,511.39	
184.10	TRANSPORTATION CLEARING		25,918.79	
580	OPERATION-SUPERVISION		34,673.90	
583	OVERHEAD LINE EXPENSE		105,616.90	
586	METER EXPENSE		47,519.39	
587	CONSUMER INSTALLATION EXPENSE		88.88	
590	MAINT, SUPERVISION & ENG		16,759.59	
593	MAINT OF OVERHEAD LINES		115,878.97	
594	MAINT OF UNDERGROUND LINES		1,314.37	
597	MAINTENANCE OF METERS		135.03	
598	MAINT OF MISC PLANT DIST		547.88	
902	METER READING EXPENSE		12,449.84	
903	CONS RECORDS & COLLECTION		83,103.52	
907	SUPERVISION (MSE)		19,575.06	
920	ADM & GEN SALARIES		87,583.90	
935	MAINTENANCE OF GENERAL PLANT		18,806.98	
421.0	MISCELLANEOUS NONOPERATING INCOME			882,873.52
Total			882,873.52	882,873.52
Total Adjusting Journal Entries			882,873.52	882,873.52
Total All Journal Entries			882,873.52	882,873.52

GL# 107.20 applied to 107.00 5/31/21; spread in August Month End Processing
 GL# 108.80 applied to 108.00 5/31/21; spread in August Month End Processing
 GL #184.10 applied to 184.00 5/31/21; spread in August Month End Processing
 Expense Accounts adjusted 5/31/21.

TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION

PSC CASE NO. 2023-00147

RESPONSE TO REQUEST FOR INFORMATION

AG'S REQUEST FOR INFORMATION DATED 8/1/23

REQUEST 64

RESPONSIBLE PARTY: Patsy Walters

Request 64. Meter testing. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 130.

- a. Is the \$3,150 included in the adjusted test year?
- b. State whether the adjusted test year includes the annual cost of average meters tested of \$116,833, or the \$30,370 sample meters tested, or both? Provide the total amount included for recovery in the adjusted test year.

Response 64a. The 2021 consulting fees in the amount of \$3,150.00 was included in the adjusted test year. No proforma adjustment was made.

Response 64b. The adjusted test year included the annual cost of average meters tested of \$116,833. No proforma adjustment was made.