Anderson County Fiscal Court

Orbrey Gritton, County Judge/Executive
Charlie Cammack, Deputy Judge
Dudley Shryock, County Treasurer
137 Main Street
Lawrenceburg, KY 40342
502-839-3471

Magistrates

Rodney Durr
District 1

Mike Riley
District 2

Leslie Edmondson
District 3

Dean Durr
District 4

David Montgomery
District 5

Kenny Barnett
District 6

FISCAL COURT AGENDA
July 7, 2026
Meeting 10:00 a.m.

1. Call to Order and Roll Call
2. Invocation (District #6) & Pledge
3. Approval of Meeting Minutes for June 16, and June 30, 2026
4. Visitors would you like to introduce yourself?
5. Department Head Reports
6. Library Board Appointment
7. BOZA Appointment
8. Bond Release – Eagle Lake
9. Bond Increase - Running Brook Phase 5
10. Bond Decrease – Running Brook Phase 6
11. Approval of Short Term Rental Committee Minutes
12. Health Department – 2026 Tax Rates
13. Road
    a. Resolution – Benson Creek Road
    b. Agreement – Benson Creek Road
    c. Executive Order #2026-21
14. County Clerk
    a. June Ad Valorem Tax
    b. June Deed Transfer Tax
    c. June Delinquent Tax
    d. June Storage Fees
    e. General Election Equipment – Delivery/Pickup
    f. Interlocal Agreement
15. Approval of Bill List
16. Other Business
17. Adjourn

ANDERSON COUNTY FISCAL COURT

REGULAR MEETING

JUNE 16, 2026

7:00 P.M.

COUNTY JUDGE EXECUTIVE ORBREY GRITTON, III

COUNTY ATTORNEY ROBERT WIEDO

THE ANDERSON COUNTY FISCAL COURT MET ON JUNE 16, 2026, AT 7:00 P.M. JUDGE EXECUTIVE ORBREY GRITTON CALLED THE MEETING TO ORDER. THOSE ANSWERING ROLL CALL WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MIKE RILEY AND DAVID MONTGOMERY WERE ABSENT. JUDGE ORBREY GRITTON GAVE THE INVOCATION FOR DISTRICT 4.

JUNE 2, 2026 REGULAR CALLED MEETING MINUTES

A MOTION WAS MADE BY KENNY BARNETT, SECONDED BY DEAN DURR TO APPROVE THE MINUTES FROM THE REGULAR CALLED MEETING ON JUNE 2, 2026. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MOTION PASSED 5-0.

VISITORS

SCOTT AND DOTTY WATTS

TOM HEWLETT

CHRIS AND CINDY COPENHAVER

ROGER WHITEHOUSE

BRIAN KLINK

NOAL COTTON

JUSTIN SHIFFLETT

CAROLYN BOND

TARA RUSSELL

MULTIPLE OTHER VISITORS PRESENT WHO EITHER DID NOT STATE NAME OR NAME COULD NOT BE MADE OUT ON AUDIO

DEPARTMENT HEAD REPORTS

A MOTION WAS MADE BY DEAN DURR, SECONDED BY LESLIE EDMONDSON TO APPROVE THE DEPARTMENT HEAD REPORTS AS GIVEN. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MOTION PASSED 5-0.

EMS – JEANNE HOSP

Anderson County EMS
Department Head Report
June 16, 2026

Training & Education

- Deputy Director Womack and Captain Perraut conducted a PEARS (Pediatric Emergency Assessment, Recognition and Stabilization) class for employees who wished to obtain the certification. Five employees participated in the class, continuing to strengthen our pediatric emergency care capabilities and commitment to ongoing education.

Meetings & Partnerships

- We held our quarterly Command Staff meeting to review departmental operations, leadership expectations, ongoing projects, and areas for improvement.
- We attended our quarterly meeting with Centerpoint. The meeting was very productive, and we felt welcomed as a valued partner in the discussion. Continued collaboration and open communication with Centerpoint are vital to ensuring efficient emergency response and excellent patient care.

Personnel

- AEMT David Chisholm underwent back surgery today. We wish David a smooth recovery and look forward to his return to service when medically cleared.

ROAD DEPARTMENT – GLENN HAWKINS

6/2/26 Cleaned up trees off of Beaver Lake Rd

6/3/26 Side mowed on Powell Taylor Rd, Dry Dock Anderson City Rd, Love Ridge Rd,T Burgin Rd, Long Rd and Lick Skillet Rd,

6/4/26 Side mowed on Fairview Rd,Sea Ridge Rd, Bunton School Rd, Wildcat Rd, Salt River Rd and Harrywise Rd

6/5/26 Side mowed on Carry Mill Rd, Walter Dury Rd, Rutherford School Rd, Harrywise Rd, Gilberts Creek Rd, McCoy Rd, and Clay Lick Church Rd,

5/8/26 Side mowed on Searcy School Rd Leathers Rd and Carry Mill Rd Worked on the Crawford Rd Bridge. Picked up some Brush and Cut some low hanging limbs off of Walter Cox Rd,

5/9/26 Started mowing on Carry Mill Rd, and got rained out. Got a tree out of the road that fell on Wildcat Rd,

5/10/26 Side mowed on Carry Mill Rd, Clay Lick Church Rd, Hawthorne Rd, Nevins Station Rd and Lake view Manor.

5/11/26 Moved the excavator to Wildcat Rd, and cleaned up a mud slide and worked on the ditches Side mowed on Nevins Station Rd, Johnson Rd, and Riley Rd,

5/12/26 Boom mowed on Puncheon Creek Rd, and Tracy Rd, Side Mowed on Mays Rd, and Edmonson Rd,

5/15/26 Side Mowed on Buntain School Rd, Dennis Rd, and E Burgin Rd. Boom mowed on Tracy Rd,

JAILER – TASHA HELLARD

COMMONWEALTH OF KENTUCKY

TASHA HELLARD, ANDERSON COUNTY JAILER

151 South Main Street
Lawrenceburg, KY 40342
502-839-6040
Fax-502-839-9333

MAY FISCAL COURT REPORT

There were 51 people arrested in May with 133 total charges. This is 13 more than last month with 50 more charges. We currently have 75 in custody at Franklin County Regional Jail and 2 in Woodford County Detention Center. We also have juveniles in custody. We have juveniles and adults in various treatment centers around the state.

Total number of inmates on video arraignment for the month 29

Total number of inmates transported for Court 61

Total number of transports for the month including doctor appointments and hospital stay 114

We used 130 gallons of fuel at a cost of $561.94.

Total inmate housing for the month from Franklin County $98,406.00

Inmate housing for the month from Woodford County $2,604.00

I collected $331.64 from the state for transporting felony inmates.

AI's	2
DUI's	8

Felony Charges

Possession of controlled substance 1st degree	5
Trafficking in a controlled substance 1st	4
Trafficking in marijuana less than 8 ounce	1
Criminal Mischief 1st	1
Wanton Endangerment 1st	1
Fugitive warrant out of another state	2
Unlawful transaction with minor 1st degree illegal sex act u/16	1
Human trafficking-commercial sex activity u/18	1
Promoting human trafficking	1
Rape 1st degree, victim u/12 years of age	1

Sodomy 1st degree, victim u/12 years of age	1
Sexual abuse 1st degree, victim u/12 years of age	1
Strangulation 1st degree-Domestic Violence	2
Torture of a dog or cat	1
Criminal abuse 2nd-child 12 or under	1
Assault 1st-Domestic Violence	1
Violation of Bond Condition	1
Operating on DUI suspended license 3rd	2
Operating motor vehicle under influence 4th	1
Flagrant of nonsupport	1

<u>Individual Charges</u>

Operating on suspended/revoked license 1st	2
Operating on DUI suspended license 1st	2
Operating on DUI suspended license 2nd	1
Failure to surrender revoked license	3
Terroristic Threatening 3rd	2
Assault 4th degree (domestic violence) minor injury	2
Violation of EPO/DVO	1
Resisting arrest	1
Disorderly conduct 2nd	3
Fleeing or evading police 2nd (motor vehicle)	1
Fleeing or evading police 2nd (on foot)	1
Operating motor vehicle under influence 3rd	1
Open container of alcohol in a motor vehicle	3
Ignition interlock driver license-use violation	4
Possession of burglary tools	1
Possession of drug paraphernalia	7

Cruelty to animals 2nd degree	1
Harassing communications	1
Possession of marijuana	4
Criminal mischief 2nd	1
Failure of owner to maintain required insurance	2
Failure of non-owner to maintain required insurance	1
Owner permit another to operate motor vehicle without required insurance	1
No Motorcycle/operator's license	5
License to be in possession	3
Failure to notify address change to Department of Transportation	1
Failure to register transfer of motor vehicle	1
Endangering the welfare of a minor	3
Unlawful transaction with a minor 3rd degree	2

<u>Traffic</u>

* No registration plates	2
*No registration receipt	3
*Rim or frame obscuring lettering	1
*Failure to wear seatbelt	1
*Driving too fast for traffic conditions	2
*Following another vehicle too closely	1
*Careless driving	1
*Reckless driving	3
*Failure to produce insurance card	4
*One headlight	1
*No tail lamps	1
*Speeding over limit	8
*Excessive windshield/window tinting	1
*Rear license not illuminated	2

*Failure to improper signal	1

NOTE: Some of these charges would have only been an issuance of a citation if there had not been a more serious charge in the same incident.

These arrests were made by Lawrenceburg City Police, Anderson County Sheriff's Department, Kentucky State Police, and probation and parole who patrol our county regularly.

COMMONWEALTH OF KENTUCKY

TASHA HELLARD, ANDERSON COUNTY JAILER

151 South Main Street
Lawrenceburg, KY 40342
502-839-6040
Fax-502-839-9333

ANDERSON COUNTY JAIL FUEL LOGS

Date: 5-1-26

Year and Make of Vehicle:	03 Ford	12 Chevy	19 Ford
Ending Mileage for the Month:	393530	387641	135420
Beginning Mileage for the Month:	393530	386924	134040
Miles driven for the Month:	0	717	1,380

	Date:	Gallons/Costs		Mileage
1.	5-5-26	13	$56.07	386981
2.	5-5-26	11	$48.02	134234
3.	5-8-26	12	$52.00	134429
4.	5-12-26	19	$80.47	387263
5.	5-12-26	10	$44.01	134616
6.	5-15-26	6	$28.27	134713
7.	5-19-26	18	$77.01	135050
8.	5-20-26	8	$35.00	135143
9.	5-22-26	21	$91.09	387534
10.	5-27-26	12	$50.00	135321
11.				
12.				
13.				
14.				

Total fuel: 130

Total Costs: $561.94

CORONER – LORA HARRISON

CORONER LORA HARRISON
Anderson County Coroner's Office
1026 County Park Road
Lawrenceburg, Ky 40342

CORONER'S OFFICE
MAY 20-JUNE 16 2026

672 HOURS OF ON CALL HOURS 24/7 COUNTY AND CITY COVERAGE

HOURS INCLUDE

- AUTOPSY TRANSPORTS
- AUTOPSY ATTENDANCE
- CASE INVESTIGATION, REPORTS, CASE PREPARTATION
- DEATH NOTIFICATIONS FOR OTHER COUNTIES
- CREMATION SIGNATURES
- FAMILY MEETINGS
- LAW ENFORCEMENT MEETINGS
- REQUEST FOR MEDICAL RECORDS
- COMPLETION OF DEATH CERTIFICATES
- REQUEST FOR PUBLIC RECORDS
- PHONE CALLS- ATTORNEY/INSURANCE

4 DEATHS FROM MAY 20-JUNE 16

- 2 NATURAL Myocardial Infarction, Congestive Heart Failure
- 2 PENDING AUTOPSY

27 DEATHS FOR 2026

20 NATURALS

- 2 ISCHEMIC STROKES
- 1 CONGESTIVE HEART FAILURE
- 9 MYOCARDIAL INFARCTIONS
- 2 CIRRHOSIS OF THE LIVER
- 1 BILATERAL PULMONARY THROMBOMBOLI
- 1 CARDIOVASCULAR DISEASE
- 1 UPPER GASTROINTESTIONAL HEMMORAGE
- 2 CANCER
- 1 CLOSTRIDIOIDES DIFFICILE

ACCIDENT

- 1 SMOKE INHALATION (CAMPER FIRE)

SUICIDE

- 1 GUNSHOT WOUND

4 PENDING AUTOPSY

1 UNDERTERMINED

LORA HARRISON, CORONER andersoncoroner.ky@gmail.com

CORONER LORA HARRISON
Anderson County Coroner's Office
1026 County Park Road
Lawrenceburg, Ky 40342

CORONER'S OFFICE
FEBRUARY 18-MAY 19 2026

2184 HOURS OF ON CALL HOURS 24/7 COUNTY AND CITY COVERAGE

HOURS INCLUDE
- AUTOPSY TRANSPORTS
- AUTOPSY ATTENDANCE
- CASE INVESTIGATION, REPORTS, CASE PREPARTATION
- DEATH NOTIFICATIONS FOR OTHER COUNTIES
- CREMATION SIGNATURES
- FAMILY MEETINGS
- LAW ENFORCEMENT MEETINGS
- REQUEST FOR MEDICAL RECORDS
- COMPLETION OF DEATH CERTIFICATES
- REQUEST FOR PUBLIC RECORDS
- PHONE CALLS- ATTORNEY/INSURANCE

HARRISON, VOTAW AND MEDLEY ATTENDED STATE MANDATED/CONTINUING EDUCATION TRAINING FOR CORONERS IN BOWLING GREEN KY APRIL 20-23 2026

22 DEATHS FOR 2026
18 NATURALS
- 2 ISCHEMIC STROKES
- 8 MYOCARDIAL INFARCTIONS
- 2 CIRRHOSIS OF THE LIVER
- 1 BILATERAL PULMONARY THROMBOMBOLI
- 1 CARDIOVASCULAR DISEASE
- 1 UPPER GASTROINTESTIONAL HEMMORAGE
- 2 CANCER
- CLOSTRIDIOIDES DIFFICILE

ACCIDENT
- 1 SMOKE INHALATION (CAMPER FIRE)

SUICIDE
- 1 GUNSHOT WOUND

1 PENDING
1 UNDERTERMINED

LORA HARRISON, CORONER

andersoncoroner.ky@gmail.com

EMERGENCY MANAGEMENT – AMY WOMACK

DEPUTY DIRECTOR WOMACK ASKED FOR THE COURT TO BE IN PRAYER FOR THE NORTHERN PARTS OF MISSOURI, INDIANA, AND ILLINOIS FOR THE UPCOMING WEATHER THEY WERE EXPECTING.

SHERIFF – JOE MILAM

SHERIFF JOE MILAM ASKED FOR PRAYERS FOR THE FAMILY OF GREG BOBLITT. SHERIFF WANTED TO THANK EMS, COUNTY FIRE AND CITY FIRE FOR HOW THEY ALL WORKED WELL WITH THE SHERIFF'S DEPARTMENT THROUGH THE FUNERAL.

LIBRARY BOARD APPOINTMENT

THE TERMS OF CHERYL STEENERSON AND JANE SCOTT BENTLEY ARE EXPIRING AND FOUR NAMES WERE PRESENTED TO THE COURT. THE COURT TOOK NO ACTION.

LETTER OF CREDIT – MOUNTJOY STABLES

A MOTION WAS MADE BY KENNY BARNETT, SECONDED BY RODNEY DURR TO APPROVE THE LETTER OF CREDIT TO RAISE THE BOND FOR MOUNTJOY STABLES FROM $45,000 TO $54,448.75. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MOTION PASSED 5-0.

ANDERSON COUNTY ROAD DEPARTMENT

1400 Versailles Road
Lawrenceburg, KY 40342

April 15, 2026

Forrest Hill Inc.
Jimmie Morgan
1033 Cordy Lane
Lawrenceburg, KY 40342

RE: Letter of Credit #61130513-90523
Current Amount $45,000.00
Mount Joy Stables
Recommendation for Bond Increase

Dear Jimmie:

I have reviewed the roads at Mount Joy Stables and have determined the above-mentioned letter of credit to be insufficient to complete remaining work. This letter of credit is being recommended to be increased from $45,000.00 to $54,448.75 due to required base failure repairs as follows:

337 tons of asphalt (1" cap) x $107.00 per ton =	$36,059.00
Base Failures	$7,500.00
Contingency 2 25%	$10,889.75
Total	$54,448.75

Should you have any questions please feel free to contact me at 502-680-0522.

Sincerely,

Glenn Hawkins
Anderson County Road Foreman

CC: Betty J. Webb, Planning Commission Chair
Darin Young, Century Bank of Kentucky, Inc.

MAY 2026 AD VALOREM TAX – COUNTY CLERK

A MOTION WAS MADE BY KENNY BARNETT, SECONDED BY LESLIE EDMONDSON TO ACCEPT A CHECK FROM THE COUNTY CLERK IN THE AMOUNT OF $23,356.54 FOR MAY 2026 AD VALOREM TAX. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MOTION PASSED 5-0.

MAY 2026 DELINQUENT TAX – COUNTY CLERK

A MOTION WAS MADE BY DEAN DURR, SECONDED BY LESLIE EDMONDSON TO ACCEPT A CHECK FROM THE COUNTY CLERK IN THE AMOUNT OF $2,753.61 FOR MAY 2026 DELINQUENT TAX. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MOTION PASSED 5-0.

MAY 2026 STORAGE FEES – COUNTY CLERK

A MOTION WAS MADE BY KENNY BARNETT, SECONDED BY DEAN DURR TO ACCEPT A CHECK FROM THE COUNTY CLERK IN THE AMOUNT OF $4,060 FOR MAY 2026 STORAGE FEES. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MOTION PASSED 5-0.

SHERIFF'S REPORT

A MOTION WAS MADE BY RODNEY DURR, SECONDED BY KENNY BARNETT TO APPROVE THE SHERIFF'S REPORT. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MOTION PASSED 5-0.

ANDERSON COUNTY SHERIFF'S OFFICE

Sheriff Joe Milam
208 South Main Street
Lawrenceburg, Kentucky 40342

June 3, 2026

The affiant, Joe Milam, Sheriff of Anderson County, Kentucky reports the following sums as the full amount collected by him as Sheriff of Anderson County from May 1, 2026 through May 31, 2026:

Waiting on Fee Claim $11,513.57

State	0	Commission	0
County	6,883.21	Commission	305.52
School	36,883.83	Commission	1,140.74
Library	3,924.63	Commission	174.20
Health	1,811.37	Commission	80.40
Fire	2,926.01	Commission	29.56
Extension	845.31	Commission	37.52

School Int	$40.46
S.O. Int	$35.37
Refunds	$0
S.O. Fees	$0
Business License Collections	$11,233.32
County	$7,863.32
S.O.	$3,370.00

Anderson County Judge/Executive

State of Kentucky
County of Anderson

I, Jason Denny, Clerk of Anderson County, certify the foregoing report of Joe Milam, Sheriff of Anderson County was the 16th day of June, 2026 produced in open court, examined and approved by the Judge and filed and ordered to be recorded whch is done with this ceritficate in my office.
Witness my hand as Clerk of Anderson County this 16th day of June, 2026.

Anderson County Clerk

BILLS LIST AND ADDENDUM B

A MOTION WAS MADE BY RODNEY DURR, SECONDED BY DEAN DURR TO APPROVE THE BILLS LIST AND ADDENDUM B. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MOTION PASSED 5-0.

Anderson County Fiscal Court
Bill List
June 16, 2026

Source Name	Memo	Account	Paid Amount
911 Billing Services & Consultants			
911 Billing Services & Consultants	P.O.# 66271	5305 · EMS Debt Collection Fees	8,688.36
Total 911 Billing Services & Consultants			8,688.36
Amazon Capital Services			
Amazon Capital Services	P.O.# 66194	5333 · EMS Custodial Supplies	183.89
Amazon Capital Services	P.O.# 66276	5310 · EMS Bldg. Maint. & Repair	66.90
Total Amazon Capital Services			250.79
Amergy Disposal			
Amergy Disposal	P.O.# 66270	5331 · EMS Medical Waste	60.00
Total Amergy Disposal			60.00
American Heart Association			
American Heart Association	P.O.# 66189	5206 · AHA Supplies	212.02
American Heart Association	P.O.# 66196	5206 · AHA Supplies	323.67
Total American Heart Association			535.69
Anderson County Sheriff			
Anderson County Sheriff	P.O.# 66295	5907 · Prisoner Transport - Sheriff	238.76
Total Anderson County Sheriff			238.76
Anderson County Tire			
Anderson County Tire	P.O.# 66313	5612 · Road Equipment Repairs	228.50
Total Anderson County Tire			228.50
Animal Clinic			
Animal Clinic	P.O.# 66263	5432 · Veterinarian Charges	526.76
Total Animal Clinic			526.76
AWG			
AWG	P.O.# 66301	5614 · Road Garage Supplies	221.64
Total AWG			221.64
Bad Company Pyrotechnics			
Bad Company Pyrotechnics	P.O.# 66325	6308 · Fireworks Display	8,500.00
Total Bad Company Pyrotechnics			8,500.00
Countryside Industries LLC			
Countryside Industries LLC	P.O.# 66312	5451 · Solid Waste Carcass Re...	1,540.00
Total Countryside Industries LLC			1,540.00
Defense Pest Control			
Defense Pest Control	P.O.# 66286	5142 · County Building Pest Con...	70.00
Defense Pest Control	P.O.# 66286	5142 · County Building Pest Con...	65.00
Defense Pest Control	P.O.# 66286	5499 · Park Building's Maint.	70.00
Defense Pest Control	P.O.# 66286	5310 · EMS Bldg. Maint. & Repair	65.00
Defense Pest Control	P.O.# 66286	5433 · Animal Shelter Maintenan...	60.00
Defense Pest Control	P.O.# 66286	5142 · County Building Pest Con...	
Defense Pest Control	P.O.# 66286	5433 · Animal Shelter Maintenan...	60.00
Total Defense Pest Control			390.00

Anderson County Fiscal Court
Bill List
June 16, 2026

Source Name	Memo	Account	Paid Amount
First Financial Bank			
First Financial Bank	P.O.# Various	5146 · Office Supplies	543.74
First Financial Bank	P.O.# Various	5146 · Office Supplies	45.00
First Financial Bank	P.O.# Various	5146 · Office Supplies	364.70
First Financial Bank	P.O.# Various	5504 · Park Supplies and Equip...	6.68
First Financial Bank	P.O.# Various	5504 · Park Supplies and Equip...	307.80
First Financial Bank	P.O.# Various	5301 · EMS Membership Dues	104.94
First Financial Bank	P.O.# Various	5434 · Animal Shelter Supplies	33.00
First Financial Bank	P.O.# Various	5434 · Animal Shelter Supplies	10.59
First Financial Bank	P.O.# Various	5434 · Animal Shelter Supplies	152.51
Total First Financial Bank			1,568.96
Frankfort Materials Company			
Frankfort Materials Company	P.O.# 66123	5610 · Highway Paving/Patching	781.28
Total Frankfort Materials Company			781.28
Franklin County Regional Jail			
Franklin County Regional Jail	P.O.# 66294	5902 · Contracts with other Coun...	98,406.00
Total Franklin County Regional Jail			98,406.00
Global Supply & Floor Equipment			
Global Supply & Floor Equipment	P.O.# 66256	5161 · Custodial Supplies - Cour...	55.00
Total Global Supply & Floor Equipment			55.00
Global Water Technology Inc			
Global Water Technology Inc	P.O. # 66320	5161 · Custodial Supplies - Cour...	200.00
Total Global Water Technology Inc			200.00
Harp Enterprises			
Harp Enterprises	P.O.# 66255	5123 · Election Printing & Adverti...	28,436.57
Total Harp Enterprises			28,436.57
Heather Jackson			
Heather Jackson	P.O.# 66291	5443 · Animal Shelter Uniforms	100.00
Total Heather Jackson			100.00
Heidelberg Materials Midwest Agg. Inc			
Heidelberg Materials Midwest Agg. Inc	P.O.# 66292	5613 · Chip Seal Maintenance (S...	369.79
Total Heidelberg Materials Midwest Agg. Inc			369.79
Hyatt Plumbing & HVAC			
Hyatt Plumbing & HVAC	P.O.# 66289	5433 · Animal Shelter Maintenan...	163.97
Total Hyatt Plumbing & HVAC			163.97
IMI			
IMI	P.O.# 66264	5613 · Chip Seal Maintenance (S...	5,340.00
IMI	P.O.# 66297	5613 · Chip Seal Maintenance (S...	8,750.00
Total IMI			14,090.00
iWorQ Systems			
iWorQ Systems	P.O.# 66290	5130 · Zoning Enforcement Soft...	2,000.00
Total iWorQ Systems			2,000.00
Kaco			
Kaco	P.O.# 66293	5052 · Association Dues	900.00
Total Kaco			900.00

Anderson County Fiscal Court
Bill List
June 16, 2026

Source Name	Memo	Account	Paid Amount
KCJEA			
KCJEA	P.O.# 66153	5004 · Training	395.00
Total KCJEA			395.00
Kimball Midwest			
Kimball Midwest	P.O.# 66283	5614 · Road Garage Supplies	157.58
Total Kimball Midwest			157.58
KNOWink			
KNOWink	P.O.# 66262	6025 · Equipment Purchase	950.00
Total KNOWink			950.00
KS State Bank			
KS State Bank	P.O.# 66272	5307 · EMS Equipment Maint, C...	5,827.58
Total KS State Bank			5,827.58
KY District 3 Little League			
KY District 3 Little League	P.O.# 66321	5504 · Park Supplies and Equip...	250.00
Total KY District 3 Little League			250.00
KY State Treasurer			
KY State Treasurer	P.O.# 66268	5338 · AEMS Tax	6,603.00
Total KY State Treasurer			6,603.00
Life Assist			
Life Assist	P.O.# 66267	5201 · Medical Supplies - Dispos...	2,376.60
Total Life Assist			2,376.60
Linden Smith			
Linden Smith	P.O.# 66315	5132 · Planning Advisor	2,680.00
Total Linden Smith			2,680.00
MWI Animal Health			
MWI Animal Health	P.O.# 66223	5434 · Animal Shelter Supplies	371.06
Total MWI Animal Health			371.06
Newcomb Oil Co. LLC			
Newcomb Oil Co. LLC	P.O.# 66284	5312 · EMS Fuel	270.62
Newcomb Oil Co. LLC	P.O.# 66284	5435 · Animal Shelter Fuel	534.67
Newcomb Oil Co. LLC	P.O.# 66284	5903 · Jail Fuel	561.94
Newcomb Oil Co. LLC	P.O.# 66284	6014 · Maint. Vehicle Fuel	112.01
Newcomb Oil Co. LLC	P.O.# 66284	5044 · Coroner Gasoline & Maint	148.50
Total Newcomb Oil Co. LLC			1,627.74
Pioneer News			
Pioneer News	P.O.# 66253	5051 · Legal Advertising	1,048.02
Total Pioneer News			1,048.02
Premier Energy			
Premier Energy	P.O.# 66265	5312 · EMS Fuel	2,078.72
Premier Energy	P.O.# 66269	5312 · EMS Fuel	1,119.30
Premier Energy	P.O.# 66307	5615 · Road Fuel	1,560.87
Premier Energy	P.O.# 66274	5312 · EMS Fuel	767.29
Total Premier Energy			5,526.18

Anderson County Fiscal Court
Bill List
June 16, 2026

Source Name	Memo	Account	Paid Amount
Romaine Companies			
Romaine Companies	P.O # 66182	5201 · Medical Supplies - Dispos	200.00
Total Romaine Companies			200.00
Saf-Ti-Co			
Saf-Ti-Co	P.O # 66260	5620 · Road Signs & Posts	107.36
Total Saf-Ti-Co			107.36
Suzanne Rogers, Ph. D			
Suzanne Rogers, Ph. D	P.O # 66298	5150 · Attorney Fees	800.00
Total Suzanne Rogers, Ph. D			800.00
Tech Monster PC Repair			
Tech Monster PC Repair	P.O.# 66261	5146 · Office Supplies	140.00
Total Tech Monster PC Repair			140.00
Terminal Supply Co.			
Terminal Supply Co.	P.O.# 66316	5614 · Road Garage Supplies	331.48
Total Terminal Supply Co.			331.48
Tractor Supply			
Tractor Supply	P.O.# Various	5434 · Animal Shelter Supplies	163.66
Tractor Supply	P.O.# Various	5617 · Road Parts	599.93
Tractor Supply	P.O.# Various	5614 · Road Garage Supplies	39.99
Tractor Supply	P.O.# Various	5617 · Road Parts	137.43
Tractor Supply	P.O.# Various	5434 · Animal Shelter Supplies	31.96
Total Tractor Supply			972.97
Trailer Parts & Service			
Trailer Parts & Service	P.O.# 66146	6025 · Equipment Purchase	552.00
Total Trailer Parts & Service			552.00
TreviPay			
TreviPay	P.O.# 66282	5434 · Animal Shelter Supplies	470.73
Total TreviPay			470.73
United Direct Solutions			
United Direct Solutions	P.O.# 66322	5123 · Election Printing & Adverti...	93.38
Total United Direct Solutions			93.38
Woodford County Detention			
Woodford County Detention	P.O.# 66296	5902 · Contracts with other Coun...	2,604.00
Total Woodford County Detention			2,604.00
Zoll Medical Corporation			
Zoll Medical Corporation	P.O # 66266	5201 · Medical Supplies - Dispos...	1,700.53
Total Zoll Medical Corporation			1,700.53
TOTAL			204,037.28

Anderson County Fiscal Court
Bill List-Addendum B
June 18, 2026

Source Name	Memo	Account	Paid Amount
Central Equipment			
Central Equipment	P.O.# 66350	5504 Park Supplies and Equi...	304.50
Total Central Equipment			304.50
First Financial Bank			
First Financial Bank	P.O.# 66353	5022 - County Clerk Telephone	1,177.08
Total First Financial Bank			1,177.08
Pitney Bowes			
Pitney Bowes	P.O.# 66332	5147 Postage - Annex	608.75
Total Pitney Bowes			608.75
United Direct Solutions			
United Direct Solutions	P.O.# 66351	5123 - Election Printing & Adv...	27.30
Total United Direct Solutions			27.30
TOTAL			2,117.63

BILLS LIST ADDENDUM A – MARY & MARTHA'S

A MOTION WAS MADE BY DEAN DURR, SECONDED BY LESLIE EDMONDSON TO APPROVE BILLS LIST ADDENDUM A FOR MARY & MARTHA'S. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, DEAN DURR, AND KENNY BARNETT. ORBREY GRITTON RECUSED. MOTION PASSED 4 YES – 1 RECUSE.

Anderson County Fiscal Court
Bill List-Addendum A
June 17, 2026

Source Name	Memo	Account	Paid Amount
Mary and Martha's Cleaning Service			
Mary and Martha's Cleaning Service	P.O.# 66285	5140 - Courthouse Contract Cl...	1,985.00
Total Mary and Martha's Cleaning Service			1,985.00
TOTAL			**1,985.00**

REQUEST TO CHANGE SPEED LIMIT ON HARRY WISE RD

JUDGE GRITTON SHARED A REQUEST HE RECEIVED TO CHANGE THE SPEED LIMIT ON HARRY WISE ROAD FROM 35 MPH TO 25 MPH. JUDGE GRITTON ASKED THE COURT IF THEY WOULD ENTERTAIN A MOTION TO PROCEED WITH THE SPEED LIMIT CHANGE BY FOLLOWING THE ORDINANCE PROCESS. SHERIFF JOE MILAM OFFERED TO PROVIDE ADDITIONAL PATROL IN THE AREA AS STAFFING WOULD ALLOW. NO MOTION WAS TAKEN.

BOZA – JUSTIN SHIFFLETT

JUDGE GRITTON SHARED WITH THE COURT THAT IT HAD BEEN BROUGHT TO HIS ATTENTION THAT A CURRENT BOZA MEMBER, JUSTIN SHIFFLETT, IS CURRENTLY OPERATING A SHORT-TERM RENTAL WITHOUT A PERMIT. JUDGE GRITTON REFERENCED KRS 100.217 TO PROVIDE THE OPTIONS THE COURT HAD IN REGARD TO THE ISSUE AT HAND.

JUDGE GRITTON ALSO MENTIONED THAT SINCE THE COURT IS IN THE PROCESS OF DISCUSSING ORDINANCES ON GOVERNING SHORT TERM RENTALS, NOW WOULD BE THE TIME TO CONSIDER WHAT ZONES CAN BE INCLUDED IN THE TEXT AMENDMENT TO ALLOW SHORT-TERM RENTALS.

JUDGE GRITTON REITERATED THAT THE CURRENT ISSUE AT HAND WAS MR. SHIFFLETT'S POSITION WITH THE BOARD OF ZONING ADJUSTMENTS. COUNTY ATTORNEY ROBERT WIEDO STATED THAT A MOTION WAS NOT NECESSARY AND JUDGE GRITTON COULD PROCEED WITH SENDING A LETTER TO THE STATE BOARD.

JUDGE ENTERTAINED A MOTION PROCEEDING TO SEND A LETTER TO THE STATE BOARD. DEAN DURR MADE A MOTION TO SEND A LETTER, BUT THERE WAS NO SECOND. COUNTY ATTORNEY WIEDO REPEATED THAT A MOTION WAS NOT NECESSARY, AND THE LETTER COULD BE SENT GIVEN KRS 100.217.

SPECIAL CALLED MEETING – JUNE 30, 2026

JUDGE GRITTON STATED THAT THERE WILL BE A SPECIAL CALLED MEETING ON JUNE 30, 2026 AT 10 AM TO APPROVE THE FINAL BILLS LIST. NO PURCHASE ORDERS WILL BE ACCEPTED AFTER JUNE 24TH.

SUMMIT POLYMERS PROPOSAL

JUDGE GRITTON RECEIVED AN EMAIL FROM THE STATE THAT SUMMIT POLYMERS IS CONSIDERING A $34 MILLION EXPANSION THAT WILL ADD AN ESTIMATED 118 JOBS. THEY ARE PUTTING A PROPOSAL TOGETHER FOR THE FISCAL COURT FOR A 10-YEAR CASH DONATION PROGRAM IN LEIU OF AN OCCUPATIONAL TAX REFUND. YEAR 1 WOULD BE $10,982 AND YEARS 2-10 WOULD BE $43,197 PER YEAR FOR A TOTAL CONTRIBUTION OF $399,755.

SUMMIT POLYMERS COMMITMENT

A MOTION WAS MADE BY DEAN DURR, SECONDED BY KENNY BARNETT TO ACCEPT THE COMMITMENT TO SUMMIT POLYMERS FOR THE 10-YEAR CASH DONATION PROGRAM CONTINGENT ON SUMMIT POLYMERS MEETING THE REQUIRED CRITERIA. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MOTION PASSED 5-0.

ADJOURN

A MOTION WAS MADE BY RODNEY DURR, SECONDED BY DEAN DURR TO ADJOURN. VOTING YES WERE RODNEY DURR, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, AND KENNY BARNETT. MOTION PASSED 5-0.

HONORABLE ORBREY GRITTON
ANDERSON COUNTY JUDGE EXECUTIVE

ANDERSON COUNTY FISCAL COURT

SPECIAL CALLED MEETING

June 30, 2026

10:00 A.M.

COUNTY JUDGE EXECUTIVE ORBREY GRITTON, III

COUNTY ATTORNEY ROBERT WIEDO

THE ANDERSON COUNTY FISCAL COURT MET ON JUNE 30 2026, AT 10:00 A.M. JUDGE EXECUTIVE ORBREY GRITTON CALLED THE SPECIAL CALLED MEETING TO ORDER. THOSE ANSWERING ROLL CALL WERE RODNEY DURR, MIKE RILEY, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, DAVID MONTGOMERY, AND KENNY BARNETT. JASON DENNY GAVE THE INVOCATION FOR DISTRICT 5, FOLLOWED BY THE PLEDGE TO THE AMERICAN AND KENTUCKY FLAGS.

2ND READING ORDINANCE 2026-6 / BUDGET AMENDMENT

A MOTION WAS MADE BY KENNY BARNETT, SECONDED BY MIKE RILEY TO APPROVE THE 2ND READING OF ORDINANCE 2026-6 (BUDGET AMENDMENT). VOTING YES WERE RODNEY DURR, MIKE RILEY, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, DAVID MONTGOMERY, AND KENNY BARNETT. MOTION PASSED 7-0.

ORDINANCE NUMBER 2026-6

AN ORDINANCE relating to the annual budget and amendment thereof:

WHEREAS the County of Anderson has realized unbudgeted receipts from the General Fund, Road Fund, Jail Fund, LGEA Fund, AEMS Fund, Park Fund, Court Fine Fund, Bond Fund, Capital Outlay Fund, Federal Funds, BE IT ORDAINED by the Fiscal Court of the County of Anderson, Commonwealth of Kentucky;

SECTION ONE: The budget for the Fiscal Year 2025-2026 is amended to:

A. Increase the Receipts of the General fund

#1-4101-4000	Real Property Tax	$ 493,000.00
#1-4302-4010	Excess Fees County Clerk	$ 167,000.00
#1-4727-4030	Reimbursement	$ 284,000.00
#1-4901	Cash Balance, July 1	$ 600,000.00
#1-4910	Interfund Transfers in (Capital Outlay)	
#1-4910	Interfund Transfers in (ARPA	$ 250,000.00
	Total Receipts	$ 1,794,000.00

B. Increase the Expenditures of the General Fund

#1-4909	Transfer to bond fund	$ 40,000.00
#9200-999-5530	Reserve for Transfer	$ 1,754,000.00
	Total Disbursements	$ 1,794,000.00

C. Increase the Receipts of the Road fund

#2-4518-4102	County Road Aid	$ 160,000.00
#2-4901	Cash Balance, July 1	$ 500,000.00
Total Receipts		$ 660,000.00

D. Increase the Disbursements of the Road Fund

#2-6105-311-5626	Contract Hwy Paving	$ 660,000.00
	Total Disbursements	$ 660,000.00

E. Increase the Receipts of the Jail Fund

#3-4910	Interfund Transfers In (Capital Outlay)	$ 150,000.00
#3-4901	Cash Balance July 1	-
	Total Receipts	$ 150,000.00

F. Increase Disbursements of the Jail Fund

#3-5101-314-5902 Contracts w/other counties		$ 150,000.00
	Total Disbursements	$ 150,000.00

G Increase the Receipts of the LGEA Fund

#4-4529-4201 Mineral Tax		$ -
#4-4901	Cash Balance July 1	$ 200,000.00
	Total Receipts	$ 200,000.00

H. Increase Disbursements for the LGEA Fund

#4-7700-602-531 Ambulance Lease Payments		$ 200 ,000.00
	Total Disbursements	$ 200,000.00

I. Increase Receipts for the AEMS Find

#9-4910	Interfund Transfers In (ARPA)	$ 640,000.00
#9-4901	Cash balance, July 1	$ 158,000.00
	Total Receipts	$ 798,000.00

J. #9-5140-141-5303 EMS Salaries $ 798,000.00

	Total Disbursements	$ 798,000.00

K. Increase Receipts for the Park Funds

#14-4910 Interfund Transfers In (capital Outlay)		$ 175,000.00
	Total Receipts	$ 175,000.00

L. Increase Disbursements of the Park Funds

#14-5401-408-5498	Ground Maintenance	$ 175,000.00
	Total Disbursements	$ 175,000.00

M. Increase Receipts for the Courthouse Repair Fund

#78-4561-4700	Court Fines	$ -
#78-4910	Interfund Transfers in (Capital Outlay)	$ 75,000.00
	Total Receipts	$ 75,000.00

N. Increase Disbursements for the Courthouse Repair Fund

#78-5080-334-6305	Courthouse Repairs	$ 75,000.00
	Total Disbursements	$ 75,000.00

O. Increase Receipts for the Bond Fund

#77-4901	Cash Balance, July 1st	-
#77-4910	Interfund Transfers In (Capital Outlay)	$ 40,000.00
	Total Receipts	$ 40,000.00

P. Increase Disbursement for the Bond Fund

#77-7700-602-6027	AEMS bldg. Pymt	$ 40,000.00
	Total Disbursement	$ 40,000.00

Q. Increase Reciepts for the Capital Outlay Fund

#76-4137-4500	Insurance Premium Tax	$ 290,000.00
#76-4910	Interfund Transfers in (ARPA)	$ 150.000.00
#76-4909	Transfer to Courthouse Repair Fund	$ (75,000.00)
#76-4909	Transfer to Jail	$ (150,000.00)
#76-4909	Transfer to Park Fund	$ (175,000.00)
#76-4909	Transfer to General Fund	-
#76-4909	Transfer to Bond Fund	$ (40,000.00)
	Total Receipts	$ -

R. Increase Receipts for Federal Funds

#83-4901	Cash Balance, July 1	$1,000.000.00
	Total Receipts	$1,000.000.00

S. Increase Disbursements for Federal Funds

#83-4909	Transfer out (AEMS)	$ 600,000.00
#83-4909	Transfer out (Capital Outlay)	$ 150,000.00
#83-4909	Transfer out (General Fund)	$ 250,000.00
	Total Disbursements	$1,000.000.00

SECTION TWO: The amounts adjusting the receipt and expenditure accounts in Section One are for governmental purposes.

Approved by the Fiscal Court of Anderson County, the 2 day of June, 2026.

County Judge/Executive

Approved to form and classification this 12th day of June, 2026.

Robert O. Brown

State Local Finance Officer

This budget amendment was duly adopted by the Fiscal Court of Anderson County, Kentucky, this the 30th day of June, 2026.

County Judge/Executive

BUDGET TRANSFERS

A MOTION WAS MADE BY DEAN DURR, SECONDED BY MIKE RILEY TO APPROVE THE BUDGET TRANSFERS FOR THE 2025-2026 FISCAL COURT BUDGET. VOTING YES WERE RODNEY DURR, MIKE RILEY, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, DAVID MONTGOMERY, AND KENNY BARNETT. MOTION PASSED 7-0.

ANDERSON COUNTY FISCAL COURT

July 1, 2025 Thru June 24, 2026

#01 GENERAL FUND - Disbursements

ACCOUNT CODE				APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
1	5001	101	5000	COUNTY JUDGE/EXEC. SALARY	119,169		1,596.00	120,765
1	5001	104	5001	FINANCE OFFICER	39,507		3,040.00	42,547
1	5001	165	5002	EXECUTIVE SECRETARY	45,475		4,629.00	50,104
1	5001	106	5003	PLANNING & ZONING ADMINISTRATOR	46,997			46,997
1	5001	212	5004	JUDGE'S TRAINING	2,500		782.00	3,282
1	5001	199	5006	INCENTIVE PAY	5,302		144.00	5,446
1	5001	551	5007	KCJEA MEMBERSHIP	750			750
1	5001	106	5009	PLANNING & ZONING SECRETARY	36,050			36,050
1	5005	101	5010	CO ATTORNEY SALARY	43,838		321.00	44,159
1	5005	165	5011	CO ATTORNEY SEC. SALARY	25,845			25,845
1	5005	445	5012	CO. ATTORNEY OFFICE ALLOWANCE	4,800			4,800
1	5005	573	5013	CO. ATTORNEY TELEPHONE	750			750
1	5005	165	5014	CO.ATTORNEY ASSISTANT	29,302		23,394.00	52,696
1	5010	167	5020	CLERK OF FISCAL COURT	5,966			5,966
1	5010	199	5021	COUNTY CLERK FEES	500		1,427.00	1,927
1	5010	334	5024	CO CLERK BLDG REPAIRS	3,000		1,039.00	4,039
1	5010	334	5029	SHERIFF OFFICE BLDG REPAIRS	1,000			1,000
1	5015	435	5031	SHERIFF PROGRAM SUPPORT	121,137		154.00	121,291
1	5015	445	5032	SHERIFF SUPPLIES	0			0
1	5015	563	5036	PROP.TAX POSTAGE (SHERIFF)	6,500		2,065.00	8,565
1	7700	723	5037	SHERIFF VEHICLE LEASE PAYMENTS	70,000		60,976.00	130,976
1	5020	101	5040	CORONER SALARY	10,600			10,600
1	5020	103	5041	DEPUTY CORONER SALARY	34,000			34,000
1	5020	308	5042	CORONER EXPENSES	5,000			5,000
1	5020	445	5043	CORONER UTILTIES	3,600		506.00	4,106
1	5020	340	5044	CORONER GASOLINE & MAINT	2,500		1,503.00	4,003
1	5020	574	5045	CORONER TRAINING	750		3,399.00	4,149

ANDERSON COUNTY FISCAL COURT
July 1, 2025 Thru June 24, 2026

#01 GENERAL FUND - Disbursements

	ACCOUNT CODE			APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
1	5001	101	5000	COUNTY JUDGE/EXEC. SALARY	119,169		1,596.00	120,765
1	5001	104	5001	FINANCE OFFICER	39,507		3,040.00	42,547
1	5001	165	5002	EXECUTIVE SECRETARY	45,475		4,629.00	50,104
1	5001	106	5003	PLANNING & ZONING ADMINISTRATOR	46,997			46,997
1	5001	212	5004	JUDGE'S TRAINING	2,500		782.00	3,282
1	5001	199	5006	INCENTIVE PAY	5,302		144.00	5,446
1	5001	551	5007	KCJEA MEMBERSHIP	750			750
1	5001	106	5009	PLANNING & ZONING SECRETARY	36,050			36,050
1	5005	101	5010	CO ATTORNEY SALARY	43,838		321.00	44,159
1	5005	165	5011	CO ATTORNEY SEC. SALARY	25,845			25,845
1	5005	445	5012	CO. ATTORNEY OFFICE ALLOWANCE	4,800			4,800
1	5005	573	5013	CO. ATTORNEY TELEPHONE	750			750
1	5005	165	5014	CO.ATTORNEY ASSISTANT	29,302		23,394.00	52,696
1	5010	167	5020	CLERK OF FISCAL COURT	5,966			5,966
1	5010	199	5021	COUNTY CLERK FEES	500		1,427.00	1,927
1	5010	334	5024	CO CLERK BLDG REPAIRS	3,000		1,039.00	4,039
1	5010	334	5029	SHERIFF OFFICE BLDG REPAIRS	1,000			1,000
1	5015	435	5031	SHERIFF PROGRAM SUPPORT	121,137		154.00	121,291
1	5015	445	5032	SHERIFF SUPPLIES	0			0
1	5015	563	5036	PROP.TAX POSTAGE (SHERIFF)	6,500		2,065.00	8,565
1	7700	723	5037	SHERIFF VEHICLE LEASE PAYMENTS	70,000		60,976.00	130,976
1	5020	101	5040	CORONER SALARY	10,600			10,600
1	5020	103	5041	DEPUTY CORONER SALARY	34,000			34,000
1	5020	308	5042	CORONER EXPENSES	5,000			5,000
1	5020	445	5043	CORONER UTILTIES	3,600		506.00	4,106
1	5020	340	5044	CORONER GASOLINE & MAINT	2,500		1,503.00	4,003
1	5020	574	5045	CORONER TRAINING	750		3,399.00	4,149

#02 ROAD FUND - Disbursements

ACCOUNT CODE				APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
2	6105	445	5072	OFFICE SUPPLIES	500		1,081.00	1,581.00
2	6105	447	5073	GUARDRAILS	1,500			1,500.00
2	6105	447	5074	RIGHT OF WAY CHEMICALS	1,000			1,000.00
2	6105	364	5075	EQUIPMENT RENTALS	1,500			1,500.00
2	6103	102	5600	ROAD SUPERVISOR'S SALARY	66,125		6,600.00	72,725.00
2	6103	324	5601	CDL DRUG TESTING & PHYSICA	500		228.00	728.00
2	6103	334	5602	BUILDING MAINTENANCE	1,000		584.00	1,584.00
2	6103	445	5603	ROAD MILEAGE & TRAINING	1,000			1,000.00
2	6103	481	5604	UNIFORMS	2,000		2,094.00	4,094.00
2	6103	573	5605	TELEPHONE (ROAD)	3,500		722.00	4,222.00
2	6103	581	5606	WATER & SEWER (ROAD)	500			500.00
2	6103	582	5607	ELECTRIC (ROAD)	6,500		74.00	6,574.00
2	6103	583	5608	NATURAL GAS (ROAD)	4,000		6,178.00	10,178.00
2	6105	143	5609	ROAD WORKERS SALARY	350,000			350,000.00
2	6105	311	5610	HIGHWAY PAVING/PATCHING	40,000		165,520.00	205,520.00
2	6105	315	5611	TREE REMOVAL, FENCE REPLA	5,000		20,375.00	25,375.00
2	6105	336	5612	EQUIPMENT REPAIRS	10,000			10,000.00
2	6105	409	5613	CHIP SEAL MAINT. (STONE)	25,000		79,153.00	104,153.00
2	6105	427	5614	GARAGE SUPPLIES	15,000		13,912.00	28,912.00
2	6105	429	5615	FUEL	50,000		7,007.00	57,007.00
2	6105	443	5617	PARTS	40,000		13,198.00	53,198.00
2	6105	457	5619	BRIDGE & CULVERT MATERIAL!	10,000		175,494.00	185,494.00
2	6105	469	5620	SIGNS & POSTS	2,500			2,500.00
2	6105	471	5621	SNOW REMOVAL SUPPLIES	30,000		50,685.00	80,685.00
2	6105	713	5622	ROAD TOOLS	500		479.00	979.00
2	6105	479	5623	TIRES	4,000		9,046.00	13,046.00
2	6105	594	5624	CREW SAFETY EQUUIPMENT	1,200			1,200.00
2	8005	713	5625	EQUIPMENT PURCHASE	100,000		176,139.00	276,139.00
2	6105	311	5626	CONTRACT HWY PAVING	300,000	660,000.00	(731,888.00)	228,112.00
2	6105	447	5628	GENERAL ROAD MATERIALS	53,947			53,947.00
2	7700	602	6004	TRUCK LEASE PAYMENTS	8,740		3,319.00	12,059.00
2	6105	447	8000	CONTINGENCY	0			0.00
				TOTAL ROAD FUND	1,135,512	660,000.00	0.00	1,795,512.00

#03 JAIL FUND - Disbursements

ACCOUNT CODE				APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
3	5101	705	5076	COMPUTER & SOFTWARE PURCHASES	300			300.00
3	5101	101	5900	JAILER'S SALARY	62,833			62,833.00
3	5101	179	5901	PART-TIME SALARIES	90.000		1,298.00	91,298.00
3	5101	314	5902	CONTRACTS W/OTHER COUNTIES	650,000	150,000.00	(9,714.00)	790,286.00
3	5101	429	5903	FUEL	6,000			6,000.00
3	5101	443	5904	VEHICLE REPAIRS &MAINTENANCE	5,000			5,000.00
3	5101	574	5905	TRAINING	2,500			2,500.00
3	5101	425	5906	FOOD - PRISONERS ON TRIAL	100			100.00
3	5101	577	5907	PRISONER TRANSPORT-SHERIFF	3,000			3,000.00
3	5101	445	5908	OFFICE SUPPLIES	500			500.00
3	5101	481	5909	STAFF UNIFORMS	500			500.00
3	5101	549	5910	ROUTINE MEDICAL CARE	5,000		6,690.00	11,690.00
3	5101	549	5911	ROUTINE MEDICAL - PHARMACY	2,000			2,000.00
3	5101	511	5912	DENTAL SERVICES	500			500.00
3	5101	573	5913	TELEPHONE (JAIL)	700			700.00
3	5101	573	5914	TELEPHONE (VIDEO ARRAIGNMENT)	200			200.00
3	5101	573	5915	CELLULAR PHONE	1,000		1,165.00	2,165.00
3	5101	212	5916	JAILER TRAINING (HB 810)	5,302		561.00	5,863.00
3	5101	573	5917	EMPLOYEE CELL REIMBURSEMENT	300			300.00
3	5101	739	5919	OTHER EQUIPMENT (COPIER)	2,700			2,700.00
3	5101	723	5921	TRANSPORT VEHICLE PURCHASE	0			0.00
				TOTAL JAIL FUND	838,435	150,000.00	0.00	988,435.00

#09 AEMS FUND - Disbursements

	ACCOUNT CODE			APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
9	5133	137	5200	MEDICAL DIRECTOR SALARY	12,000			12,000.00
9	5133	550	5201	MEDICAL SUPPLIES-DISPOSABLES	90,000		12,766.00	102,766.00
9	5133	595	5205	EDUCATION PROGRAM SUPPLIES-EMPLOYE	1,000		3,643.00	4,643.00
9	5140	549	5206	AHA SUPPLIES	20,000		13,556.00	33,556.00
9	5140	551	5301	MEMBERSHIPS	1,200		99.00	1,299.00
9	5140	107	5302	DPS DIRECTOR SALARY	74,000			74,000.00
9	5140	141	5303	OTHER SALARIES	1,200,000	798,000.00	(396,150.00)	1,601,850.00
9	5140	302	5304	ADVERTISING	0			0.00
9	5140	320	5305	DEBT COLLECTION FEES / BILLING SERVICE	100,000		18,934.00	118,934.00
9	5140	331	5306	LEASE COPIER MACHINE	2,700		610.00	3,310.00
9	5140	333	5307	MAINT AGREEMENT PHYSIO CONTROL	21,500		8,689.00	30,189.00
9	5140	338	5308	COMPUTER MAINT & REPAIR	1,000		4,769.00	5,769.00
9	5140	340	5309	VEHICLE MAINT & REPAIR	28,000		60,309.00	88,309.00
9	5140	334	5310	BUILDING MAINT & REPAIR	10,000		36,169.00	46,169.00
9	5140	429	5312	FUEL	55,000			55,000.00
9	5140	602	5313	EQUIPMENT LEASE/PURCHASE	0		62,625.00	62,625.00
9	5140	445	5314	OFFICE SUPPLIES	2,000		1,459.00	3,459.00
9	5140	595	5315	RECERTIFICATION/RELICENSURE FEES	1,000		231.00	1,231.00
9	5140	481	5316	UNIFORMS	5,000		1,926.00	6,926.00
9	5140	566	5319	REIMBURSEMENTS	6,500			6,500.00
9	5140	573	5320	TELEPHONE	14,000		693.00	14,693.00
9	5140	581	5321	WATER & SEWER	1,800			1,800.00
9	5140	582	5322	ELECTRIC	12,500		5,090.00	17,590.00
9	5140	583	5323	NATURAL GAS	1,000		1,334.00	2,334.00
9	5140	529	5330	INSURANCE - FIREMAN'S FUND	60,000		53,380.00	113,380.00
9	5140	366	5331	MEDICAL WASTE	1,100		287.00	1,387.00
9	5140	406	5333	CUSTODIAL SUPPLIES	250		163.00	413.00
9	5140	563	5334	POSTAGE	500		73.00	573.00
9	5140	543	5338	AEMS TAX (Ambulance Provider Assessment Fee)	0		46,221.00	45,221.00
9	5140	573	6304	E-911 Repeater (Ritchey Lane)	0		499.00	499.00
9	5140	713	5335	VEHICLE PURCHASE	0		62,625.00	62,625.00
				TOTAL AEMS FUND DISBURSEMENTS	1,722,050	798,000.00	0.00	2,520,050.00

#04 LC

AC

4	770
4	770
4	517
4	920

#14 PARK FUND - Disbursements

	ACCOUNT CODE			APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Avaiable
14	5401	584	5077	PROPANE	1,500		2,263.00	3,763 00
14	5401	408	5488	PARK FUEL	4,000		4,498.00	8,498 00
14	5401	408	5489	EQUIPMENT MAINTENANCE	2,000		4,401.00	6,401 00
14	5401	179	5494	UMPIRE SALARIES	7,000		(3,010 00)	3,990 00
14	5401	411	5497	CUSTODIAL SUPPLIES	4,000		(1,900.00)	2,100 00
14	5401	408	5498	GROUND MAINTENANCE	2,000	175,000.00	(76,748 00)	100,252 00
14	5401	406	5499	BUILDING MAINTENANCE	4,000		6,389.00	10,389 00
14	5401	107	5500	DIRECTOR SALARY	42,436		26,626 00	69,062 00
14	5401	179	5501	PART TIME SALARIES	30,000		37,486 00	67,486 00
14	5401	425	5502	CONCESSIONS	10,000		11,252.00	21,252 00
14	5401	467	5504	SUPPLIES & EQUIPMENT	7,500			7,500 00
14	5401	177	5505	MAINTENANCE ASST SALARY	44,048		15,429 00	59,477.00
14	5401	573	5506	TELEPHONE	2,000		655.00	2,655.00
14	5401	578	5507	UTILITIES	40,000		2,490 00	42,490 00
14	5401	177	5508	MAINTENANCE DIRECTOR SALARY	67,125		(63,298.00)	3,827 00
14	5401	566	5509	RENTAL REIMBURSEMENTS	300		(300 00)	0 00
14	5401	481	5514	UNIFORMS	1,000		13,857.00	14,857 00
14	5401	467	6108	PARK EQUIPMENT PURCHASE	0		10,660.00	10,660 00
14	5401	398	6308	JULY 4th FIREWORKS	8,500		9,250.00	17,750 00
				TOTAL PARK FUND DISBURSEMENTS	277,409	175,000.00	0.00	452,409.00

#78 COURT FINE COURTHOUSE REPAIR FUND - Disbursements

ACCOUNT CODE			APPROPRIATION ACCOUNT		ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
78	5015	573	5022	TELEPHONE - CO CLERK	4,000		1,820.00	5,820.00
78	5015	573	5033	TELEPHONE - SHERIFF	8,500		1,166.00	9,666.00
78	5015	573	5034	UTILITIES - CO SURVEYOR	500		94.00	594.00
78	5080	175	5140	COURTHOUSE CONTRACT CL	40,000		9,900.00	49,900.00
78	5080	177	5141	MAINTENANCE SALARY	54,986		1,737.00	56,723.00
78	5080	346	5142	PEST CONTROL	1,400		290.00	1,690.00
78	5080	352	5143	MAINTENANCE - ELEVATOR	2,100		9,698.00	11,798.00
78	5080	177	5145	GROUNDS MAINTENANCE	500			500.00
78	5080	573	5149	TELEPHONE - COURTHOUSE	1,000		302.00	1,302.00
78	5080	581	5151	WATER & SEWER - COURTHO	10,000			10,000.00
78	5080	582	5153	ELECTRIC - COURTHOUSE	27,000		7,125.00	34,125.00
78	5080	583	5155	NATURAL GAS - COURTHOUSI	2,000		1,301.00	3,301.00
78	5085	406	5161	CUSTODIAL SUPPLIES	10,000		9,730.00	19,730.00
78	5215	340	6013	VEHICLE REPAIRS	500		815.00	1,315.00
78	5215	429	6014	FUEL EXPENSE	500		480.00	980.00
78	5080	334	6305	COURTHOUSE REPAIRS	8,000	75,000.00	(44,458.00)	38,542.00
78	5080	334	6315	AOC COURTHOUSE PROJECT	0			0.00
				TOTAL COURT FINE FUND	170,986	75,000.00	0.00	245,986.00

#82 Co Clerk Storage Fee - Disbursements

ACCOUNT CODE				APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
82	5010	503	5651	BANK CHARGES	0			0.00
82	5010	315	5650	CO CLERK STOR FEE EXPENSES	138,878			138,878.00
82					0			0.00
				TOTAL DISBURSEMENTS	138,878	0.00	0.00	138,878.00

#76 CAPITAL OUTLAY FUND - Disbursements

ACCOUNT CODE	APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available	CLAIMS ALLOWED SINCE JULY
76 5047 566 6200	INSURANCE PREMIUM TAX REIMB.	5,400			5,400.00	141.92
	TOTAL CAPITAL OUTLAY	5,400	0.00	0.00	5,400.00	141.92

#81 Park Land Acquisition Company, Inc - Disbursements

ACCOUNT CODE	APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
81 5401 539 6307	CORPORATION FEES	15			15 00
81 5401 398 6309	SWIMMING POOL PROJECT	0			0.00
	TOTAL DISBURSEMENTS	15	0.00	0.00	15 00

#77 BOND FUND - Disbursements

ACCOUNT CODE				APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
77	7700	602	6024	ENERGY BOND DEBT SERVICE	125,500			125,500.00
77	7700	602	6027	EMS BUILDING BOND PAYMENTS	0	40000		40,000.00
				TOTAL BOND FUND	125,500	40,000.00	0.00	165,500.00

#83 Federal Funds - Disbursements

ACCOUNT CODE			APPROPRIATION ACCOUNT		ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
83	9100	515	7051	ARPA Expennditures	0			0.00
83	9100	515	7052	CDBG Eependitures	0			0.00
					0			0.00
				TOTAL DISBURSEMENTS	0	0.00	0.00	0.00

#74 Opioid Settlement - Disbursements

ACCOUNT CODE	APPROPRIATION ACCOUNT	ORIGINAL BUDGET APPROPRIATION	AMENDMENTS +/-	TRANSFERS +/-	Total Available
74 5100 xxx xxxx		268,834			268,834 00
	TOTAL DISBURSEMENTS	268,834	0.00	0.00	268,834.00

ADOPTING RESOLUTION

The undersigned authorized representative of Anderson County Fiscal Court (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on ____________________, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of amended Cafeteria Plan including a Health Flexible Spending Account and Dependent Care Flexible Spending Account effective July 1, 2026, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

The undersigned further certifies that attached hereto as Exhibits A and B, respectively, are true copies of Anderson County Fiscal Court Cafeteria Plan as amended and restated, and the Summary Plan Description approved and adopted in the foregoing resolutions.

Date 6-30-2026

Signed: [signature]

Orbrey Gritton AndersonCo. Judge/Exec
[print name/title]

MCGREGOR RESOLUTION

A MOTION WAS MADE BY DEAN DURR, SECONDED BY MIKE RILEY TO APPROVE THE RESOLUTION ALLOWING THE COUNTY TO CONTINUE USING THE SERVICES OF MCGREGOR AND ASSOCIATES. VOTING YES WERE RODNEY DURR, MIKE RILEY, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, DAVID MONTGOMERY, AND KENNY BARNETT. MOTION PASSED 7-0.

ADOPTING RESOLUTION

The undersigned authorized representative of Anderson County Fiscal Court (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on ____________________, and that such resolutions have not been modified or rescinded as of the date hereof.

RESOLVED, that the form of amended Cafeteria Plan including a Health Flexible Spending Account and Dependent Care Flexible Spending Account effective July 1, 2026, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

The undersigned further certifies that attached hereto as Exhibits A and B, respectively, are true copies of Anderson County Fiscal Court Cafeteria Plan as amended and restated, and the Summary Plan Description approved and adopted in the foregoing resolutions.

Date: 6-30-2026

Signed: OJ

Orbrey Gritton AndersonCo. Judge/Exec
[print name/title]

MCGREGOR PLAN DOCUMENT

A MOTION WAS MADE BY MIKE RILEY, SECONDED BY DEAN DURR TO APPROVE THE MCGREGOR PLAN DOCUMENT FOR AUDITING PURPOSES. VOTING YES WERE RODNEY DURR, MIKE RILEY, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, DAVID MONTGOMERY, AND KENNY BARNETT. MOTION PASSED 7-0.

ANDERSON COUNTY FISCAL COURT CAFETERIA PLAN

AND ALL SUPPORTING FORMS HAVE BEEN PRODUCED FOR

MCGREGOR & ASSOCIATES, INC.

ANDERSON COUNTY FISCAL COURT CAFETERIA PLAN

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ANDERSON COUNTY FISCAL COURT CAFETERIA PLAN

INTRODUCTION

The Employer has amended this Plan effective July 1, 2026, to recognize the contribution made to the Employer by its Employees. Its purpose is to reward them by providing benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to choose among different types of benefits based on their own particular goals, desires and needs. This Plan is a restatement of a Plan which was originally effective on March 1, 2009. The Plan shall be known as Anderson County Fiscal Court Cafeteria Plan (the "Plan").

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

The Employer also intends that, for purposes of the annual report requirement (Form 5500), this document is considered a "wrap" plan and the terms of the underlying plans for which Participants are making contributions through this Plan are hereby incorporated by reference.

ARTICLE I
DEFINITIONS

1.1 **"Administrator"** means the Employer unless another person or entity has been designated by the Employer pursuant to Section 9.1 to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

1.2 **"Affiliated Employer"** means the Employer and any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).

1.3 **"Benefit"** or **"Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in Section 4.1.

1.4 **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under Section 4.1. Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.

1.5 **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.

1.6 **"Compensation"** means the amounts received by the Participant from the Employer during a Plan Year.

1.7 **"Dependent"** means any individual who qualifies as a dependent under an Insurance Contract for purposes of coverage under that Contract only or under Code Section 152 (as modified by Code Section 105(b)).

"Dependent" shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his/her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

1.8 **"Effective Date"** means March 1, 2009.

1.9 **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to Section 5.1.

1.10 **"Eligible Employee"** means any Employee who has satisfied the provisions of Section 2.1.

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

1.11 **"Employee"** means any person who is employed by the Employer. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

1.12 **"Employer"** means Anderson County Fiscal Court and any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating, Affiliated or Adopting Employer.

1.13 **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit.

1.14 **"Insurance Premium Payment Plan"** means the plan of benefits contained in Section 4.1 of this Plan, which provides for the payment of Premium Expenses.

1.15 **"Insurer"** means any insurance company that underwrites a Benefit under this Plan.

1.16 **"Key Employee"** means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.

1.17 **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to Section 2.3 and has not for any reason become ineligible to participate further in the Plan.

1.18 **"Plan"** means this instrument, including all amendments thereto

1.19 **"Plan Year"** means the 12-month period beginning July 1 and ending June 30. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

1.20 **"Premium Expenses"** or **"Premiums"** mean the Participant's cost for the Benefits described in Section 4.1

1.21 **"Premium Expense Reimbursement Account"** means the account established for a Participant pursuant to this Plan to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Premiums of the Participant shall be paid or reimbursed. If more than one type of insured Benefit is elected, sub-accounts shall be established for each type of insured Benefit.

1.22 **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants pursuant to Section 3.1. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

1.23 **"Salary Redirection Agreement"** means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

1.24 **"Spouse"** means spouse as determined under Federal law.

ARTICLE II
PARTICIPATION

2.1 ELIGIBILITY

Any Eligible Employee shall be eligible to participate hereunder as of the date he satisfies the eligibility conditions for the Employer's group medical plan, the provisions of which are specifically incorporated herein by reference. However, any Eligible Employee who was a Participant in the Plan on the effective date of this amendment shall continue to be eligible to participate in the Plan.

2.2 EFFECTIVE DATE OF PARTICIPATION

An Eligible Employee shall become a Participant effective as of the entry date under the Employer's group medical plan, the provisions of which are specifically incorporated herein by reference.

2.3 APPLICATION TO PARTICIPATE

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his Benefit elections pursuant to Section 5.4 hereof

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to Section 2.2.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

2.4 TERMINATION OF PARTICIPATION

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events

(a) **Termination of employment.** The Participant's termination of employment, subject to the provisions of Section 2.5.

(b) **Death.** The Participant's death, subject to the provisions of Section 2.6; or

(c) **Termination of the plan.** The termination of this Plan, subject to the provisions of Section 10.2

2.5 TERMINATION OF EMPLOYMENT

If a Participant's employment with the Employer is terminated for any reason other than death, his participation in the Benefit Options provided under Section 4.1 shall be governed in accordance with the following:

(a) **Insurance Benefit.** With regard to Benefits which are insured, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid.

(b) **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment related Dependent Care Expense reimbursements for claims incurred up to the date of termination and submitted within 90 days after termination, based on the level of the Participant's Dependent Care Flexible Spending Account as of the date of termination.

(c) **COBRA applicability.** With regard to the Health Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year before the end of the period for which payments to the Health Flexible Spending Account have already been made. Thereafter, the health benefits under this Plan including the Health Flexible Spending Account shall be applied and administered consistent with such further rights a Participant and his Dependents may be entitled to pursuant to Code Section 4980B and Section 11.14 of the Plan.

2.6 DEATH

If a Participant dies, his participation in the Plan shall cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to each specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent. If the Plan is subject to the provisions of Code Section 4980B, then those provisions and related regulations shall apply for purposes of the Health Flexible Spending Account.

ARTICLE III
CONTRIBUTIONS TO THE PLAN

3.1 SALARY REDIRECTION

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article IV.

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to Section 5.1) and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under Article V of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder

3.2 APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants Any contribution made or withheld for the Health Flexible Spending Account or Dependent Care Flexible Spending Account shall be credited to such fund or account Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

3.3 PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year.

ARTICLE IV
BENEFITS

4.1 BENEFIT OPTIONS

Each Participant may elect any one or more of the following optional Benefits:

(1) Health Flexible Spending Account

(2) Dependent Care Flexible Spending Account

In addition, each Participant shall have a sufficient portion of his Salary Redirections applied to the following Benefits unless the Participant elects not to receive such Benefits:

(3) Health Insurance Benefit

(4) Dental Insurance Benefit

(5) Disability Insurance Benefit

(6) Cancer Insurance Benefit

(7) Vision Insurance Benefit

4.2 HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case Article VI shall apply.

4.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case Article VII shall apply.

4.4 HEALTH INSURANCE BENEFIT

(a) **Coverage for Participant and Dependents.** Each Participant may elect to be covered under a health Insurance Contract for the Participant, his or her Spouse, and his or her Dependents.

(b) **Employer selects contracts.** The Employer may select suitable health Insurance Contracts for use in providing this health insurance benefit, which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such health Insurance Contract shall be determined therefrom, and such Insurance Contract shall be incorporated herein by reference.

4.5 DENTAL INSURANCE BENEFIT

(a) **Coverage for Participant and/or Dependents.** Each Participant may elect to be covered under the Employer's dental Insurance Contract. In addition, the Participant may elect either individual or family coverage under such Insurance Contract.

(b) **Employer selects contracts.** The Employer may select suitable dental Insurance Contracts for use in providing this dental insurance benefit which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such dental Insurance Contract shall be determined therefrom and such dental Insurance Contract shall be incorporated herein by reference.

4.6 DISABILITY INSURANCE BENEFIT

(a) **Coverage for Participant and/or Dependents.** Each Participant may elect to be covered under the Employer's disability Insurance Contract.

(b) **Long term and/or short term coverage selected by Employer.** The Employer may select suitable disability Insurance Contracts for use in providing this disability Benefit. The disability Insurance Contracts may provide for long-term or short-term coverage.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the Benefits payable from such disability Insurance Contract shall be determined therefrom, and such disability Insurance Contract shall be incorporated herein by reference.

4.7 CANCER INSURANCE BENEFIT

(a) **Coverage for Participant and/or Dependents.** Each Participant may elect to be covered under the Employer's cancer Insurance Contract. In addition, the Participant may elect either individual or family coverage.

(b) **Employer selects contracts.** The Employer may select suitable cancer Insurance Contracts for use in providing this cancer insurance benefit, which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such cancer Insurance Contract shall be determined therefrom, and such cancer Insurance Contract shall be incorporated herein by reference.

4.8 VISION INSURANCE BENEFIT

(a) **Coverage for Participant and/or Dependents.** Each Participant may elect to be covered under the Employer's vision Insurance Contract. In addition, the Participant may elect either individual or family coverage.

(b) **Employer selects contracts.** The Employer may select suitable vision Insurance Contracts for use in providing this vision insurance benefit, which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such vision Insurance Contract shall be determined therefrom, and such vision Insurance Contract shall be incorporated herein by reference.

4.9 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.

(b) **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with the Code and regulations. Any act taken by the Administrator shall be carried out in a uniform and nondiscriminatory manner. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits, and once all these Benefits are expended, proportionately among insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

ARTICLE V
PARTICIPANT ELECTIONS

5.1 INITIAL ELECTIONS

An Employee who meets the eligibility requirements of Section 2.1 on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his effective date of participation pursuant to Section 2.2.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

5.2 SUBSEQUENT ANNUAL ELECTIONS

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form to be provided by the Administrator, which spending account Benefit options he wishes to select. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

(a) A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;

(b) A Participant may terminate his participation in the Plan by notifying the Administrator in writing during the Election Period that he does not want to participate in the Plan for the next Plan Year;

(c) An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in Section 5.4.

5.3 FAILURE TO ELECT

With regard to Benefits available under the Plan for which no Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for the subsequent Plan Year for such Benefits.

With regard to Benefits available under the Plan for which Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have made the same Benefit elections as are then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Redirection in an amount necessary to purchase such Benefit options.

5.4 CHANGE IN STATUS

(a) **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or Dependent, or a Dependent ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such event. In addition, if the Participant, Spouse or Dependent gains or loses eligibility for coverage, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan corresponds with that change in status only if coverage for that individual becomes applicable or is increased under the family member plan.

Regardless of the consistency requirement, if the individual, the individual's Spouse, or Dependent becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

(1) Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;

(2) Number of Dependents: Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;

(3) Employment Status: Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;

(4) Dependent satisfies or ceases to satisfy the eligibility requirements. An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance and

(5) Residency. A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and guidance thereunder, shall qualify as a change in status.

(b) **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for group health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (SCHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.

(c) **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) ("order") resulting from a divorce, legal separation, annulment, or change in legal custody which requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):

(1) The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or

(2) The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan and such coverage is actually provided.

(d) **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel or reduce accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

(e) **Cost increase or decrease.** If the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage, or drop coverage prospectively if there is no benefit package option with similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

(f) **Loss of coverage.** If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if no similar coverage is offered.

(g) **Addition of a new benefit.** If, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.

(h) **Loss of coverage under certain other plans.** A Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

(i) **Change of coverage due to change under certain other plans.** A Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of a Spouse's, former Spouse's or Dependent's employer if (1) the cafeteria plan or other benefits plan of the Spouse's, former Spouse's or Dependent's employer permits its participants to make a change; or (2) the cafeteria plan permits participants to make an election for a period of coverage that is different from the period of coverage under the cafeteria plan of a Spouse's, former Spouse's or Dependent's employer.

(j) **Change in dependent care provider.** A Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in the dependent care provider. The availability of dependent care services from a new childcare provider is similar to a new benefit package option becoming available. A cost change is allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).

(k) **Health FSA cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.

(l) **Health FSA cannot change amounts.** A Participant may not make changes to his Benefit elections under the Health Flexible Spending Account in the event of a change in status.

(m) **Changes due to reduction in hours or enrollment in an Exchange Plan.** A Participant may prospectively revoke coverage under the group health plan (that is not a health Flexible Spending Account) which provides minimum essential coverage (as defined in Code §5000A(f)(1)) provided the following conditions are met:

Conditions for revocation due to reduction in hours of service.

(1) The Participant has been reasonably expected to average at least 30 hours of service per week and there is a change in that Participant's status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and

(2) The revocation of coverage under the group health plan corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the revocation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

The Administrator may rely on the reasonable representation of the Participant who is reasonably expected to have an average of less than 30 hours of service per week for future periods that the Participant and related individuals have enrolled or intend to enroll in another plan that provides minimum essential coverage for new coverage that is effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

Conditions for revocation due to enrollment in a Qualified Health Plan:

(1) The Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace (federal or state exchange) pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; or

(2) One or more related individuals of the Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace (federal or state exchange) pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or related individual(s) seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period, and

(3) The revocation of the election of coverage under the group health plan – either revocation in whole or revocation of other-than-self coverage – corresponds to the intended enrollment of the Participant and/or any related individuals who cease coverage due to the revocation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is revoked.

The Administrator may rely on the reasonable representation of a Participant (on behalf of themselves or related individuals) who has an enrollment opportunity for a Qualified Health Plan through a Marketplace that the Participant or related individuals have enrolled or intend to enroll in a Qualified Health Plan for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is revoked.

ARTICLE VI
HEALTH FLEXIBLE SPENDING ACCOUNT

6.1 ESTABLISHMENT OF PLAN

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly.

6.2 **DEFINITIONS**

For the purposes of this Article and the Cafeteria Plan, the terms below have the following meaning:

(a) **"Health Flexible Spending Account"** means the account established for Participants pursuant to this Plan to which part of their Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents may be reimbursed.

(b) **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is

(1) one of the 5 highest paid officers;

(2) a shareholder who owns (or is considered to own applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or

(3) among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).

(c) **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means, with regard to Medical Expenses, when the Participant is provided with the medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.

A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his Spouse or Dependent.

A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).

(d) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

6.3 **FORFEITURES**

The amount in the Health Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 6.7 hereof, excluding any carryover) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason, subject to Section 8.2.

6.4 **LIMITATION ON ALLOCATIONS**

(a) Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount of salary reductions that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is the statutory amount under Code Section 125(i), as adjusted for increases in the cost of living. The cost of living adjustment in effect for a calendar year applies to any Plan Year beginning with or within such calendar year. The dollar increase in effect on January 1 of any calendar year shall be effective for the Plan Year beginning with or within such calendar year. For any short Plan Year, the limit shall be an amount equal to the limit for the calendar year in which the Plan Year begins multiplied by the ratio obtained by dividing the number of full months in the short Plan Year by twelve (12).

(b) **Participation in Other Plans.** All employers that are treated as a single employer under Code Sections 414(b), (c), or (m), relating to controlled groups and affiliated service groups, are treated as a single employer for purposes of the statutory limit. If a Participant participates in multiple cafeteria plans offering health flexible spending accounts maintained by members of a controlled group or affiliated service group, the Participant's total Health Flexible Spending Account contributions under all of the cafeteria plans are limited to the statutory limit (as adjusted). However, a Participant employed by two or more employers that are not members of the same controlled group may elect up to the statutory limit (as adjusted) under each Employer's Health Flexible Spending Account.

(c) **Carryover.** A Participant in the Health Flexible Spending Account may roll over unused amounts in the Health Flexible Spending Account remaining at the end of one Plan Year to the immediately following Plan Year, up to 20% of the statutory amount under Code Section 125(i), as adjusted for increases in the cost of living. The cost of living adjustment in effect for a calendar year applies to any Plan Year beginning with or within such calendar year. The dollar increase in effect on January 1 of any calendar year shall be effective for the Plan Year beginning with or within such calendar year. These amounts can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirection contributions for the Plan Year to which they are carried over. Unused amounts are those remaining after expenses have been reimbursed during the runout period. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Amounts in excess will be forfeited. The

Plan is allowed, but not required, to treat claims as being paid first from the current year amounts, then from the carryover amounts.

6.5 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.

(b) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination under this Health Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Flexible Spending Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the next member of the group in whose favor discrimination may not occur pursuant to Code Section 105 who has elected the second highest contribution to the Health Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

6.6 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Health Flexible Spending Account. The enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

6.7 HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS

(a) **Expenses must be incurred during Plan Year.** All Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year shall be reimbursed during the Plan Year subject to Section 2.5, even though the submission of such a claim occurs after his participation hereunder ceases; but provided that the Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.

(b) **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his Spouse or Dependents.

(c) **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time of incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.

(d) **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement of Medical Expenses must be submitted within 90 days after termination of employment.

6.8 DEBIT AND CREDIT CARDS

Participants may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, use debit and/or credit (stored value) cards ("cards") provided by the Administrator and the Plan for payment of Medical Expenses, subject to the following terms:

(a) **Card only for medical expenses.** Each Participant issued a card shall certify that such card shall only be used for Medical Expenses. The Participant shall also certify that any Medical Expense paid with the card has not already been reimbursed by any other plan covering health benefits and that the Participant will not seek reimbursement from any other plan covering health benefits.

(b) **Card issuance.** Such card shall be issued upon the Participant's Effective Date of Participation and reissued for each Plan Year the Participant remains a Participant in the Health Flexible Spending Account. Such card shall be automatically cancelled upon the Participant's death or termination of employment or if such Participant has a change in status that results in the Participant's withdrawal from the Health Flexible Spending Account.

(c) **Maximum dollar amount available.** The dollar amount of coverage available on the card shall be the amount elected by the Participant for the Plan Year. The maximum dollar amount of coverage available shall be the maximum amount for the Plan Year as set forth in Section 6.4.

(d) **Only available for use with certain service providers.** The cards shall only be accepted by such merchants and service providers as have been approved by the Administrator following IRS guidelines

(e) **Card use.** The cards shall only be used for Medical Expense purchases at these providers, including but not limited to, the following:

(1) Co-payments for doctor and other medical care,

(2) Purchase of drugs as allowed under law or IRS regulations;

(3) Purchase of medical items such as eyeglasses, syringes, crutches, etc.

(f) **Substantiation.** Such purchases by the cards shall be subject to substantiation by the Administrator, usually by submission of a receipt from a service provider describing the service, the date and the amount. The Administrator shall also follow the requirements set forth in Revenue Ruling 2003-43 and Notice 2006-69. All charges shall be conditional pending confirmation and substantiation.

(g) **Correction methods.** If such purchase is later determined by the Administrator to not qualify as a Medical Expense, the Administrator, in its discretion, shall use one of the following correction methods to make the Plan whole. Until the amount is repaid, the Administrator shall take further action to ensure that further violations of the terms of the card do not occur, up to and including denial of access to the card.

(1) Repayment of the improper amount by the Participant;

(2) Withholding the improper payment from the Participant's wages or other compensation to the extent consistent with applicable federal or state law;

(3) Claims substitution or offset of future claims until the amount is repaid; and

(4) if subsections (1) through (3) fail to recover the amount, consistent with the Employer's business practices, the Employer may treat the amount as any other business indebtedness.

ARTICLE VII
DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

7.1 ESTABLISHMENT OF ACCOUNT

This Dependent Care Flexible Spending Account is intended to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

7.2 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan the terms below shall have the following meaning:

(a) **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.

(b) **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.

(c) "Employment-Related Dependent Care Expenses" means the amounts paid for expenses of a Participant for those services which if paid by the Participant would be considered employment related expenses under Code Section 21(b)(2). Generally they shall include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period for which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:

(1) If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment-Related Dependent Care Expenses only if incurred for a Qualifying Dependent as defined in Section 7.2(d)(1) (or deemed to be, as described in Section 7.2(d)(1) pursuant to Section 7.2(d)(3)), or for a Qualifying Dependent as defined in Section 7.2(d)(2) (or deemed to be, as described in Section 7.2(d)(2) pursuant to Section 7.2(d)(3)) who regularly spends at least 8 hours per day in the Participant's household;

(2) If the expense is incurred outside the Participant's home at a facility that provides care for a fee payment, or grant for more than 6 individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and

(3) Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid or incurred to a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse

(d) "Qualifying Dependent" means, for Dependent Care Flexible Spending Account purposes,

(1) a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;

(2) a Dependent or the Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or

(3) a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).

(e) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

7.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

7.4 INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the portion of Cafeteria Plan Benefit Dollars that he has elected to apply toward his Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

7.5 DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of a Participant pursuant to Section 7.12 hereof.

7.6 ALLOWABLE DEPENDENT CARE REIMBURSEMENT

Subject to limitations contained in Section 7.9 of this Program, and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

7.7 ANNUAL STATEMENT OF BENEFITS

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under Section 7.6 during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2

7.8 FORFEITURES

The amount in a Participant's Dependent Care Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 7.12 hereof) shall be forfeited and credited to the benefit plan surplus In such event, the Participant shall have no further claim to such amount for any reason.

7.9 LIMITATION ON PAYMENTS

(a) **Code limits**. Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any taxable year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or $7,500 ($3,750 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

7.10 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination may not occur under Code Section 129(d).

(b) **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of the stock or of the capital or profits interest in the Employer.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination may not occur in violation of Code Section 129 it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

7.11 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

7.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

The Administrator shall direct the payment of all such Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information

(a) The Dependent or Dependents for whom the services were performed;

(b) The nature of the services performed for the Participant, the cost of which he wishes reimbursement.

(c) The relationship, if any, of the person performing the services to the Participant;

(d) If the services are being performed by a child of the Participant, the age of the child,

(e) A statement as to where the services were performed;

(f) If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household

(g) If the services were being performed in a day care center a statement

(1) that the day care center complies with all applicable laws and regulations of the state of residence

(2) that the day care center provides care for more than 6 individuals (other than individuals residing at the center) and

(3) of the amount of fee paid to the provider

(h) If the Participant is married a statement containing the following

(1) the Spouse's salary or wages if he or she is employed, or

(2) if the Participant's Spouse is not employed, that

(i) he or she is incapacitated, or

(ii) he or she is a full-time student attending an educational institution and the months during the year which he or she attended such institution.

(i) **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for reimbursement must be submitted within 90 days after termination of employment

ARTICLE VIII
BENEFITS AND RIGHTS

8.1 CLAIM FOR BENEFITS

(a) **Insurance claims.** Any claim for Benefits underwritten by Insurance Contract(s) shall be made to the Insurer. If the Insurer denies any claim, the Participant or beneficiary shall follow the Insurer's claims review procedure.

(b) **Dependent Care Flexible Spending Account or Health Flexible Spending Account claims.** Any claim for Dependent Care Flexible Spending Account or Health Flexible Spending Account Benefits shall be made to the Administrator. For the Health Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement of Medical Expenses must be submitted within 90 days after termination of employment. For the Dependent Care Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for reimbursement must be submitted within 90 days after termination of employment. If the Administrator denies a claim, the Administrator may provide notice to the Participant or beneficiary, in writing, within 90 days after the claim is filed unless special circumstances require an extension of time for processing the claim. The notice of a denial of a claim shall be written in a manner calculated to be understood by the claimant and shall set forth:

(1) specific references to the pertinent Plan provisions on which the denial is based,

(2) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation as to why such information is necessary; and

(3) an explanation of the Plan's claim procedure.

(c) **Appeal.** Within 60 days after receipt of the above material, the claimant shall have a reasonable opportunity to appeal the claim denial to the Administrator for a full and fair review. The claimant or his duly authorized representative may:

(1) request a review upon written notice to the Administrator:

(2) review pertinent documents; and

(3) submit issues and comments in writing.

(d) **Review of appeal.** A decision on the review by the Administrator will be made not later than 60 days after receipt of a request for review, unless special circumstances require an extension of time for processing (such as the need to hold a hearing), in which event a decision should be rendered as soon as possible, but in no event later than 120 days after such receipt. The decision of the Administrator shall be written and shall include specific reasons for the decision, written in a manner calculated to be understood by the claimant, with specific references to the pertinent Plan provisions on which the decision is based.

(e) **Forfeitures.** Any balance remaining in the Participant's Health Flexible Spending Account (excluding any carryover) or Dependent Care Flexible Spending Account as of the end of the time for claims reimbursement for each Plan Year shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to Section 6 3 or Section 7 8 whichever is applicable, unless the Participant had made a claim for such Plan Year in writing, which has been denied or is pending, in which event the amount of the claim shall be held in this account until the claim appeal procedures set forth above have been satisfied or the claim is paid. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus.

8.2 APPLICATION OF BENEFIT PLAN SURPLUS

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense or seek reimbursement in a timely manner may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan (excepting any carryover); nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be used to defray any administrative costs and experience losses or used to provide additional benefits under the Plan.

ARTICLE IX
ADMINISTRATION

9.1 PLAN ADMINISTRATION

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

If the Employer elects, the Employer shall appoint one or more Administrators. Any person, including, but not limited to, the Employees of the Employer, shall be eligible to serve as an Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. An Administrator may resign by delivering a resignation in writing (or such other form as acceptable to both parties) to the Employer or be removed by the Employer by delivery of notice of removal (in writing or such other form as acceptable to both parties), to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconciles any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

(a) To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;

(b) To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;

(c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;

(d) To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;

(e) To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;

(f) To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;

(g) To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such shall be paid if the Administrator decides in its discretion that the applicant is entitled to them. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;

(h) To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

9.2 EXAMINATION OF RECORDS

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Plan for examination at reasonable times during normal business hours.

9.3 PAYMENT OF EXPENSES

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

9.4 INSURANCE CONTROL CLAUSE

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of an independent third party Insurer whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

9.5 INDEMNIFICATION OF ADMINISTRATOR

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

ARTICLE X
AMENDMENT OR TERMINATION OF PLAN

10.1 AMENDMENT

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state or local laws, statutes or regulations.

10.2 TERMINATION

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Insurance Contract.

No further additions shall be made to the Health Flexible Spending Account or Dependent Care Flexible Spending Account, but all payments from such fund shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

ARTICLE XI
MISCELLANEOUS

11.1 PLAN INTERPRETATION

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in Section 11.12.

11.2 GENDER, NUMBER AND TENSE

Wherever any words are used herein in one gender, they shall be construed as though they were also used in all genders in all cases where they would so apply; whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply; and whenever any words are used herein in the past or present tense, they shall be construed as though they were also used in the other form in all cases where they would so apply.

11.3 WRITTEN DOCUMENT

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury regulations thereunder relating to cafeteria plans.

11.4 EXCLUSIVE BENEFIT

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

11.5 PARTICIPANT'S RIGHTS

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

11.6 ACTION BY THE EMPLOYER

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing it shall be done and performed by a person duly authorized by its legally constituted authority.

11.7 EMPLOYER'S PROTECTIVE CLAUSES

(a) **Insurance purchase.** Upon the failure of either the Participant or the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), the Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.

(b) **Validity of insurance contract.** The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

11.8 NO GUARANTEE OF TAX CONSEQUENCES

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

11.9 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

11.10 FUNDING

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11.11 GOVERNING LAW

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event shall the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the Commonwealth of Kentucky.

11.12 SEVERABILITY

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

11.13 CAPTIONS

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

11.14 CONTINUATION OF COVERAGE (COBRA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

11.15 FAMILY AND MEDICAL LEAVE ACT (FMLA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

11.16 HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

11.17 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with the Uniform Services Employment And Reemployment Rights Act (USERRA) and the regulations thereunder.

11.18 COMPLIANCE WITH HIPAA PRIVACY STANDARDS

(a) **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.

(b) **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including genetic information and information about treatment or payment for treatment.

(c) **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Protected Health Information that consists of genetic information will not be used or disclosed for underwriting purposes.

(d) **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are designated and authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

(1) An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.

(2) In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy official. The privacy official shall take appropriate action, including:

(i) investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;

(ii) appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;

(iii) mitigation of any harm caused by the breach, to the extent practicable; and

(iv) documentation of the incident and all actions taken to resolve the issue and mitigate any damages.

(e) Certification. The Employer must provide certification to the Plan that it agrees to

(1) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law

(2) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;

(3) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;

(4) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;

(5) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;

(6) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;

(7) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164 528 of the Privacy Standards;

(8) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;

(9) If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

(10) Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

11.19 COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

(a) **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.

(b) **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.

(c) **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in Section 11.18.

11.20 MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act.

11.21 GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

11.22 WOMEN'S HEALTH AND CANCER RIGHTS ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998

11.23 NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act

IN WITNESS WHEREOF this Plan document is hereby executed this 30th day of June, 2026

Anderson County Fiscal Court

By ______________________
EMPLOYER

____
WITNESSES AS TO EMPLOYER

AIRBNB STAY EXTENSION

A MOTION WAS MADE BY DEAN DURR, SECONDED BY RODNEY DURR TO EXTEND THE STAY ON THE APPROVALS OF AIRBNB'S UNTIL SEPTEMBER 1, 2026. VOTING YES WERE RODNEY DURR, MIKE RILEY, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, DAVID MONTGOMERY, AND KENNY BARNETT. MOTION PASSED 7-0.

BILLS LIST

A MOTION WAS MADE BY KENNY BARNETT, SECONDED BY MIKE RILEY TO APPROVE THE PAYMENT OF THE BILLS' LIST. VOTING YES WERE RODNEY DURR, MIKE RILEY, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, DAVID MONTGOMERY, AND KENNY BARNETT. MOTION PASSED 7-0.

Anderson County Fiscal Court
Bill List
June 30, 2026

Source Name	Memo	Account	Paid Amount
Airgas			
Airgas	P.O # 66280	5201 · Medical Supplies · Dispos...	856.88
Total Airgas			856.88
Amazon Capital Services			
Amazon Capital Services	P.O.# 66364	5146 · Office Supplies	78.06
Amazon Capital Services	P.O.# 66281	5310 · EMS Bldg. Maint. & Repair	332.25
Amazon Capital Services	P.O.# 66334	5310 · EMS Bldg. Maint. & Repair	85.93
Amazon Capital Services	P.O.# 66334	5333 · EMS Custodial Supplies	55.18
Amazon Capital Services	P.O.# 66335	5309 · EMS Vehicle Maint. & Re...	129.95
Amazon Capital Services	P.O.# 66336	5201 · Medical Supplies - Dispos...	53.87
Amazon Capital Services	P.O # 66343	5310 · EMS Bldg. Maint. & Repair	84.13
Total Amazon Capital Services			819.37
Amergy Disposal			
Amergy Disposal	P.O.# 66342	5331 · EMS Medical Waste	60.00
Total Amergy Disposal			60.00
American Heart Association			
American Heart Association	P.O.# 66277	5206 · AHA Supplies	1,516.40
Total American Heart Association			1,516.40
Bates Security			
Bates Security	P.O.# 66354	5602 · Road Bldg. Maintenance	54.56
Total Bates Security			54.56
Canon Financial Services, Inc.			
Canon Financial Services, Inc.	P.O.# 66361	5144 · Copier Lease - Annex	234.01
Total Canon Financial Services, Inc.			234.01
Central Equipment			
Central Equipment	P.O.# 66366	5614 · Road Garage Supplies	760.81
Total Central Equipment			760.81
Dr. Suzanne Rogers			
Dr. Suzanne Rogers	P.O # 66360	5160 · Attorney Fees	400.00
Total Dr Suzanne Rogers			400.00
G & J Pepsi Cola			
G & J Pepsi Cola	P.O # 66385	5502 · Park Concessions	824.00
Total G & J Pepsi Cola			824.00
Global Supply & Floor Equipment			
Global Supply & Floor Equipment	P.O # 66358	5161 · Custodial Supplies - Cour...	326.00
Total Global Supply & Floor Equipment			326.00
Government Utilities Technology			
Government Utilities Technology	P.O # 66381	5036 · Property Tax Postage	350.31
Total Government Utilities Technology			350.31
Hyper Reach Technology			
Hyper Reach Technology	P.O # 66390	5252 · EM Program	6,000.00
Total Hyper Reach Technology			6,000.00

Anderson County Fiscal Court
Bill List
June 30, 2026

Source Name	Memo	Account	Paid Amount
IMI			
IMI	P.O # 66365	5613 · Chip Seal Maintenance (S	3,500.00
IMI	P.O # 66363	5613 · Chip Seal Maintenance (S	6,885.50
Total IMI			10,385.50
Just Be Kind Flowers			
Just Be Kind Flowers	P.O # 66387	5146 · Office Supplies	95.00
Total Just Be Kind Flowers			95.00
KACO - #44 Ambulance Lease			
KACO - #44 Ambulance Lease	P.O # 66378	5311 · Ambulance Payments-31...	1,170.28
Total KACO - #44 Ambulance Lease			1,170.28
KACO Leasing Trust-#43 Sheriff Vehicle			
KACO Leasing Trust-#43 Sheriff Vehicle	P.O.# 66377	5037 · Sheriff Vehicle	193.97
Total KACO Leasing Trust-#43 Sheriff Vehicle			193.97
KACO Leasing Trust-County Clerk Office-#2			
KACO Leasing Trust-County Clerk Office-#2	P.O.# 66374	6026 · County Clerk Office-Sene	1,802.08
Total KACO Leasing Trust-County Clerk Office-#2			1,802.08
Kaco Leasing Trust-Sheriff BACH#41			
Kaco Leasing Trust-Sheriff BACH#41	P.O.# 66379	5037 · Sheriff Vehicle	4,761.76
Total Kaco Leasing Trust-Sheriff BACH#41			4,761.76
Kaco Leasing Trust - Voting Machines			
Kaco Leasing Trust - Voting Machines	P.O.# 66375	6028 · Voting Machine Lease Pa...	3,194.71
Total Kaco Leasing Trust - Voting Machines			3,194.71
KACO Leasing Trust - #42 Trucks			
KACO Leasing Trust - #42 Trucks	P.O.# 66376	5136 · Code Enforcement/Bldg I...	676.58
KACO Leasing Trust - #42 Trucks	P.O.# 66376	5446 · Animal Shelter Vehicle Le...	729.70
KACO Leasing Trust - #42 Trucks	P.O.# 66376	6004 · Road Equipment Lease P...	902.87
Total KACO Leasing Trust - #42 Trucks			2,309.15
L & W Emergency Equipment			
L & W Emergency Equipment	P.O # 66344	5309 · EMS Vehicle Maint. & Re...	98.07
Total L & W Emergency Equipment			98.07
Life Assist			
Life Assist	P.O.# 66278	5201 · Medical Supplies - Dispos...	899.97
Life Assist	P.O.# 66338	5201 · Medical Supplies - Dispos...	291.20
Total Life Assist			1,191.17
MWI Animal Health			
MWI Animal Health	P.O # 66355	5434 · Animal Shelter Supplies	46.26
Total MWI Animal Health			46.26
Premier Energy			
Premier Energy	P.O.# 66370	5615 · Road Fuel	1,562.18
Premier Energy	P.O.# 66356	5615 · Road Fuel	2,060.56
Premier Energy	P.O # 66340	5312 · EMS Fuel	1,739.25
Total Premier Energy			5,361.99

Anderson County Fiscal Court
Bill List
June 30, 2026

Source Name	Memo	Account	Paid Amount
Pro Source			
Pro Source	P.O.# 66279	5306 · EMS Lease - Copier Mac..	282.05
Total Pro Source			282.05
Schell Septic Service			
Schell Septic Service	P.O.# 66258	5433 · Animal Shelter Maintenan	600.00
Total Schell Septic Service			600.00
Sims Diesel Tech			
Sims Diesel Tech	P.O.# 66345	5309 · EMS Vehicle Maint. & Re...	24,909.00
Total Sims Diesel Tech			24,909.00
SMS Tire Processing			
SMS Tire Processing	P.O.# 66314	5453 · Solid Waste Supplies & E...	3,772.00
Total SMS Tire Processing			3,772.00
Sports Connection			
Sports Connection	P.O.# 66288	5514 · Park Uniforms	552.00
Total Sports Connection			552.00
Tyler Perraut'			
Tyler Perraut'	P.O. # 66341	5315 · Recertification/Relicensure	12.87
Total Tyler Perraut'			12.87
TOTAL			**72,940.20**

BILLS LIST ADDENDUM A-MARY AND MARTHA

A MOTION WAS MADE BY MIKE RILEY, SECONDED BY LESLIE EDMONDSON TO APPROVE THE PAYMENT OF BILLS LIST ADDENDUM A-MARY AND MARTHA. VOTING YES WERE RODNEY DURR, MIKE RILEY, LESLIE EDMONDSON, DEAN DURR, AND KENNY BARNETT. ORBREY GRITTON AND DAVID MONTGOMERY RECUSSED. MOTION PASSED 5 YES - 2 RECUSSAL.

Anderson County Fiscal Court
Bill List-Addendum A
June 29, 2026

Source Name	Memo	Account	Paid Amount
Mary and Martha's Cleaning Service			
Mary and Martha's Cleaning Service	P.O.# 66362	5140 · Courthouse Contract Cl...	1,985.00
Total Mary and Martha's Cleaning Service			1,985.00
TOTAL			**1,985.00**

ADJOURN

A MOTION WAS MADE BY MIKE RILEY, SECONDED BY RODNEY DURR TO ADJOURN. VOTING YES WERE RODNEY DURR, MIKE RILEY, LESLIE EDMONDSON, ORBREY GRITTON, DEAN DURR, DAVID MONTGOMERY, AND KENNY BARNETT. MOTION PASSED 7-0.

HONORABLE ORBREY GRITTON
ANDERSON COUNTY JUDGE EXECUTIVE

June 09, 2026

Eagle Lake Properties
Brad Smith
1008 Eagle Lake Drive
Lawrenceburg, KY 40342

RE: Letter of Credit #5850070921
Current Amount $26,264.00
Expiration: July 9 2026

Dear Brad:

Per your request, I have reviewed the above-mentioned property and have found it to meet the requirements for a bond release.

Should you have any questions please feel free to contact me.

Sincerely,

Glenn Hawkins

Glenn Hawkins
Anderson County Road Supervisor

CC: Betty J. Webb, Planning Commission Chair
Cumberland Valley National Bank

June 11, 2026

DVK Development, LLC
Rob Terry
10213 Linn Station Road, Suite 2
Louisville, KY 40223

RE: Letter of Credit
Recommendation of Bond Increase
Running Brook, Phase 5

Dear DVK:

The following is the detailed bond **increase** recommendation for Running Brook, Phase 5.

1051 Linear feet Road Cap, 220 Tons of asphalt	$115.00 per ton	$25,300.00
25% Contingency		$6,325.00
Total		$31,625.00

Should you have any questions please feel free to contact me at 502-680-0522.

Sincerely,

Glenn Hawkins

Glenn Hawkins
Anderson County Road Supervisor

CC: Betty J. Webb, Planning Commission Chair
Darin Young, Century Bank

June 11, 2026

DVK Development, LLC
Rob Terry
10213 Linn Station Road, Suite 2
Louisville, KY 40223

RE: Letter of Credit
Recommendation of Bond Reduction
Running Brook, Phase 6

Dear DVK:

The following is the detailed bond **decrease** recommendation for Running Brook, Phase 6.

1 inch Final Cap 130 tons	$115.00 per ton laid	$14,950.00
25% Contingency		$3,737.50
Total		$18,687.50

Should you have any questions please feel free to contact me at 502-680-0522.

Sincerely,

Glenn Hawkins

Glenn Hawkins
Anderson County Road Supervisor

CC: Betty J. Webb, Planning Commission Chair
Darin Young, Century Bank

ANDERSON COUNTY FISCAL COURT

SPECIAL COMMITTEE MEETING

DATE: 6-4-2026

COMMITTEE NAME: Short Term Rental

THOSE PRESENT: Dean Durr, Orbrey Critton, Robert Weido, Mike Riley, Troy Young, Brad Wellman, Judge Hickman

SUBJECT: Stay on Air BNB Rentals

ACTION TAKEN: None taken

Submitted By: [signature]

CH-61
(Rev. 04/21)

RESOLUTION OF Anderson COUNTY BOARD OF HEALTH ESTABLISHING PUBLIC HEALTH TAX RATE IN THE YEAR OF 2026, FOR Anderson COUNTY PUBLIC HEALTH TAXING DISTRICT CREATED BY KRS 212.750

The Anderson County Board of Health met on the 25th day of June at Lawrenceburg, Kentucky.

MEMBERS PRESENT:

Lisa Hughes	Elizabeth Dick	Lynne Cassone	
Emily Winfrey	Andrew Bustin	Emily Dial	
Nancy Philips	Jonathan Wells		

On motion by Andrew Bustin duly seconded by Nancy Philips and carried, the following resolution was adopted:

WHEREAS, a public health taxing district for Anderson County, Kentucky, was established pursuant to the provisions of KRS 212.750 and;

WHEREAS, the members of the county or city-county board of health are by virtue of their office the governing body of the public health taxing district and are authorized to perform all duties attendant thereto in addition to their duties as members of the county or city-county board of health; and

WHEREAS, the other tax levying authorities within the taxing district have not in the opinion of this Board of Health appropriated an amount sufficient to meet the public health needs of the County Health Department nor an amount sufficient to meet the standards prescribed by the Cabinet for Health Services,

WHEREAS, the Cabinet for Health and Family Services summarily approves all instances where the amount of local appropriation support for the Anderson County Health Department meets the standards prescribed by the Cabinet for Health and Family Services pursuant to the provisions of 902 KAR 8:170 (3)(3),

NOW, THEREFORE, BE IT RESOLVED that there is hereby levied a special ad valorem tax upon all property subject to taxation in Anderson County, Kentucky as provided by KRS 212.755 at the rate of 3 cents per $100 of the assessed valuation of all real property and at the rate of 3 cents assessed valuation of all personal property; and at the rate of 3 cents per $100 of the assessed valuation of all motor vehicles in Anderson County as of January 1, 2026. The motor vehicle tax rate will be applicable to calendar year beginning January 1, 2027.

The fiscal court of Anderson County, Kentucky, is hereby requested to levy such tax as set forth in the resolution which shall be in addition to all other county ad valorem taxes and to cause the same to be properly placed upon the tax bills of all taxpayers liable therefore by the proper county officers and to direct the sheriff ofCounty, Kentucky, to collect, receive and remit the proceeds of this levy to theCounty Board of Health and to do any and all other things necessary, requisite and proper in the premises.

The secretary is directed to deliver a duly certified copy of this resolution to the fiscal court of Anderson County. Done at Lawrenceburg Kentucky, on the 1st day of July, 2026.

I, Amanda Blair Secretary of the Anderson County Board of Health, certify that the foregoing resolution was adopted by said Board members whose names appear thereon at a meeting of said Board of Health at Kentucky, on the 25th day of June, 2026.

Amanda Blair
The Secretary Anderson County Board of Health

The Kentucky Cabinet for Health and Family Services, Commissioner for Public Health signature is only required when the requested tax rates listed herein are less than the minimum annual contribution rate set pursuant to 902 KAR 8:170 (3)(3).

Commissioner, KY Department for Public Health **Date**

RESOLUTION

Fiscal Court of Anderson County

Resolution adopting and approving the execution of a Memorandum of Agreement between the Anderson County Fiscal Court and the Commonwealth of Kentucky, Transportation Cabinet, Department of Highways for in the amount of $148,000.00 for the Benson Creek Road, and

Be it resolved by the Fiscal Court that:

The Fiscal Court does hereby ratify and adopt all statements, representations, warranties, covenants, and agreements contained in said Agreement and does hereby accept the funds provided in said Agreement and by such acceptance agrees to all the terms and conditions therein stated; and

The Judge/Executive of the County is hereby authorized and directed to sign said Agreement as set forth on behalf of the Fiscal Court of (County Name), and the Fiscal Court Clerk of (County Name) is hereby authorized and directed to certify thereto.

COMMONWEALTH OF KENTUCKY, (COUNTY NAME)

I, Jason Denny, Fiscal Court Clerk of Anderson County certify that the foregoing is a true copy of the Order above, given under my hand and seal of office this the 7th day of July, 2026.

PRINTED NAME Jason Denny

SIGNED NAME ______________________________

FISCAL COURT CLERK OF ANDERSON COUNTY

AGREEMENT BETWEEN COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET DEPARTMENT OF HIGHWAYS AND THE COUNTY OF ANDERSON

THIS AGREEMENT, entered into by and between the Commonwealth of Kentucky, Transportation Cabinet, Department of Highways, hereinafter referred to as the "**Department**," and County of Anderson, 137 South Main Street, Lawrenceburg, KY 40342, hereinafter referred to as the Local Public Agency ("**LPA**").

WITNESSETH:

WHEREAS, the parties hereto desire to resurface Benson Creek Road in Anderson County, which shall hereinafter be referred to as the "**Project**;"

WHEREAS, the **LPA** desires to be the lead agency and perform this **Project** to enhance the safety and reliability of roadway connections for the commuting public;

WHEREAS, the **LPA** shall refer to the applicable state requirements listed in the Project Development Guide for Local Public Agencies and any future revisions for assistance in complying with this Agreement;

WHEREAS, the **LPA** has asked the **Department** for funding assistance for costs incurred during this **Project**;

WHEREAS, the General Assembly has determined this is a worthwhile **Project** and has authorized reimbursement to the **LPA** by the **Department** in HJR 76 up to $148,000 in Local Assistance Road Program funding (FD14) for the completion of this Project, and

WHEREAS, any cost in excess of the reimbursement funding ($148,000) for this **Project** will be the responsibility of the **LPA**.

NOW, THEREFORE, in consideration of these premises and the mutual covenants contained herein, the parties hereby agree as follows:

1. The **Department** agrees to reimburse the **LPA** up to $148,000 for completion of work by the **LPA**, or consultants, contractors, or subcontractors hired by the **LPA**, under the obligations of this Agreement for resurfacing Benson Creek Road (CR 1317) from KY 512 to Hickory Road for approximately 3.400 miles.

   This **Project** is designed to enhance the reliability of the highway network and safety for motorists in the area providing safe connections. Any ineligible costs or costs in excess of $148,000 are the responsibility of the **LPA**. The **LPA** further agrees that they will require, in perpetuity, the placement of a culvert or road tile, for any new entrance constructed, that effects the drainage area, surrounding any of the roads listed in this agreement. The manner as to the implementation of this requirement, shall be at the discretion of the **LPA**.

2. The **Department** has authorized up to $148,000 in Local Assistance Road Program funding (FD14) for all eligible expenses for this **Project**. This funding shall be made available for reimbursement to the **LPA** for all eligible expenses to the **Project**. The **LPA** shall be responsible for all eligible costs above the $148,000 as well as any costs deemed ineligible for reimbursement from this **Project**. Any additional funding obligated for the completion of this **Project** shall be evidenced in writing by both parties with a Supplemental Agreement.

3. This Agreement is contingent upon the continued availability of appropriated funding. If the funding appropriated for the **Project** becomes unavailable for any reason including: the Kentucky General Assembly's failure to appropriate the funding, by operation of law or as the result of a reduction in funding, further reimbursement of **Project** expenditures may be denied,

the **Project** may be cancelled, the timeline extended or the scope amended by the **Department** either in whole or in part without penalty. Denial of further reimbursement, **Project** cancellation, extension or amendment because of an interruption in the appropriated funding is not a default or breach of this Agreement by the **Department** nor may such denial, cancellation, extension or amendment give rise to any claim against the **Department**.

4. The effective date of this Agreement is the date of signature by the Secretary of the Transportation Cabinet. The Term of Eligible Reimbursement under this Agreement shall be three (3) years from the date of its execution unless extended or amended by written Agreement in accordance with the provisions of KRS 45A. Any and all funding obligated for any phase of this **Project** shall be available to reimburse the **LPA** for eligible work activities completed and costs incurred prior to expiration.

5. The **LPA** shall follow state specifications for each necessary phase of this **Project**. The **LPA** shall adhere to all state regulations, including KRS 45A, KRS 176, KRS 177, and all terms of this Agreement for activities related to this **Project** as lead agency. The **LPA** will obtain any required permits, licenses or easements required to initiate, perform, and complete work and provide documentation to the **Department's** District 7 Office in Lexington. In addition, the **LPA** is responsible to meet all other requirements and adhere to all regulations necessary to qualify for the receipt of these state funds. Concurrence must be obtained by the **LPA** through the **Department's** District 7 Chief District Engineer in Lexington prior to the awarding of any contract for work or materials to be used on this **Project.**

6. Should the **Project** require any design services, the **LPA** agrees to use only licensed consultants who are pre-qualified to do work for the **Department** or to use a licensed Professional Engineer registered in the Commonwealth of Kentucky that demonstrates sufficient experience and knowledge in the type of work and receives the approval of the **Department's** District 7 Chief District Engineer in Lexington. The **LPA** shall be responsible for all **Project** design activities, which may be completed either by the **LPA's** staff or a

consultant that is to be selected based on qualifications. All design work to be contracted must comply with all legal advertisement and selection requirements including, but not limited to, the Model Procurement Code provisions of KRS 45A and KRS 424. The **LPA** shall submit and obtain concurrences to the **Department's** District 7 Chief District Engineer in Lexington final design plans, specifications, and a total estimate prior to any construction. When applicable, the **LPA** must obtain any necessary permits or easements to allow for work to be accomplished on this **Project** and adhere to the Uniform Relocation Assistance (URA) and Real Property Acquisitions Policies Act.

7. Should the **Project** require the acquisition of any interest in real property by the **LPA**, the **LPA** shall ensure that all real property acquisition, relocation assistance, and property management are completed in a fair, equitable and approved manner consistent with all state laws and regulations governing the acquisition of real property for public use using highway funding. In all real property acquisitions, concurrence must be obtained through the **Department's** Division of Right of Way and Utilities and shall be subject to review and approval by the **Department**.

8. The **LPA** must obtain encroachment permits to allow for work to be accomplished on state owned right-of-way from the **Department's** District 7 Office in Lexington. The **LPA** acknowledges that the **Department** will require the placement of a restrictive easement approved by and in favor of the **Department** in the chain of title of any real property acquired or improved pursuant to the **Project**. If the owner of any real property acquired or improved pursuant to the **Project** is not the **Department** or the **LPA**, the owner shall sign and be made a party to this Agreement and the owner hereby acknowledges, covenants and consents to the placement of a restrictive easement for perpetual maintenance of the property acquired or improved pursuant to the **Project** in the chain of title in favor of the **Department** prior to final reimbursement by the **Department**.

9. The **LPA** shall either adopt in writing the **Department's** written Policies and Procedures for Right of Way Acquisition and Relocation Assistance or present its own written Policies and Procedures for approval by the **Department's** Division of Right of Way and Utilities. The **LPA** shall conduct all appraisals and appraisal reviews using personnel meeting the **Department's** minimum qualifications and listed on the **Department's** pre-qualified appraiser and reviewer list. If the **LPA** chooses to use an acquisition consultant on all or any portion of the **Project**, the selection of the consultant shall be in accordance with the **Department's** Division of Right of Way Guidance Manual. All appraisals must be reviewed and approved by the **Department's** Central Office review appraisers, failure to do so will result in the **Project** being ineligible for funding reimbursement. The **LPA** shall provide property management in accordance with approved procedures and be responsible for the abatement of any asbestos containing materials and removal of contaminated soils pursuant to applicable state laws and regulations. The **LPA** shall provide the **Department** necessary assurance that all real property has been acquired and all displaced individuals, businesses, non-profit organizations and farms have been offered relocation assistance according to applicable state laws and regulations. The **LPA** shall provide the **Department** necessary documentation for review and approval at various stages of the acquisition process, as described in the **Department's** Right of Way Guidance Manual.

10. When conducting a utility relocation, KRS 177.035 and KRS 179.265 determine the necessity of payment for utility companies. Identification of utility or railroad facilities in conflict with the **Project**, the execution of a remedy for said conflict and oversight of the execution, and all work related to the **Project** shall be done in accordance with the Cabinet's Standards, Specifications, Standard Drawings, and Utilities and Rails Manual. Utility relocations shall be designed by the utility company and shown on the **Project's** survey and general plan sheets. The impacted utility company, with its regular construction or maintenance personnel, and/or with an approved contractor or subcontractor, will furnish all engineering, administration, labor, and materials to make and complete all necessary adjustments of its facilities to accommodate the **Project**. Correspondence pertaining to utility or railroad coordination must

be provided to both contracted parties. If a conflict of interest arises between the obligated party and a utility company, the unobligated party shall intercede to provide the utility coordination. The completed relocation shall be inspected to document the proper installation of the facilities. Upon full execution of the utility relocation for the **Project**, three (3) sets of as-built plans for each utility company that completes facility relocation on the project prior to the construction letting, a utility impact note defining the utilities identified in the **Project**, relocations that have been performed, incomplete relocations, and completion schedules for the incomplete work must be provided.

11. State construction criteria for the type of work shall be followed, including but not limited to the **Department's** Highway Design Manual, the **Department's** Standard Drawings, the **Department's** Standard Specifications for Road and Bridge Construction, the **Department's** Drainage Manual, the **Department's** Structural Design Manual, the American Association of State Highway Transportation Officials' (AASHTO) "Policy on Geometric Design of Highways and Streets," and the FHWA Manual on Uniform Traffic Control Devices (MUTCD). All work performed shall be in accordance with the **Department's** Standard Specifications for Road and Bridge Construction, current edition, and as provided in Subsection 105.01 of said Specifications. All materials furnished shall be in accordance with Subsection 106 of said Specifications to include all **Department** List of Approved Materials. These standards, specifications, and criteria are incorporated in this Agreement by this reference.

12. The **LPA** agrees to use only licensed contractors and subcontractors who are pre-qualified to do work for the **Department** for any necessary construction services. The **LPA** shall be responsible for all **Project** construction activities, which may be completed either by the **LPA's** staff or through the advertisement, opening of bids, selection, and contracting for contractor services in accordance with the Model Procurement Code provisions of KRS 45A and KRS 424. Specific requirements defined within KRS 45A require that the award be made to the lowest responsive bidder meeting the criteria of responsibility established by the

Department. The contractor affirms that it is properly authorized under the laws of the Commonwealth of Kentucky to conduct business in this state and will remain in good standing to do business in the Commonwealth of Kentucky for the duration of any contract awarded. The contractor shall maintain certification of authority to conduct business in the Commonwealth of Kentucky during the term of this contract. Such registration is obtained from the Secretary of State, who will also provide the certification thereof. The **LPA** must receive **Department** approval for all change orders and shall have approval of the appropriate governing authority, but shall not increase the funding obligated to the **LPA** as a result of this Agreement.

13. The contractor represents that, pursuant to KRS 45A.485, they and any subcontractor performing work under the contract will be in continuous compliance with the KRS chapters listed below and have revealed to the Commonwealth any violation determinations within the previous five (5) years:

KRS Chapter 136 (CORPORATION AND UTILITY TAXES)
KRS Chapter 139 (SALES AND USE TAXES)
KRS Chapter 141 (INCOME TAXES)
KRS Chapter 337 (WAGES AND HOURS)
KRS Chapter 338 (OCCUPATIONAL SAFETY AND HEALTH OF EMPLOYEES)
KRS Chapter 341 (UNEMPLOYMENT COMPENSATION)
KRS Chapter 342 (WORKERS COMPENSATION)

The contractor represents that, pursuant to KRS 45A.607, they are not currently engaged in, and will not for the duration of the contract engage in, the boycott of a person or an entity based in or doing business with a jurisdiction with which Kentucky can enjoy open trade. Note: The term Boycott does not include actions taken for bona fide business or economic reasons, or actions specifically required by federal or state law.

The contractor represents that they, and any subcontractor performing work under the contract, have not violated the agency restrictions contained in KRS 11A.236 during the previous ten (10) years, and pledges to abide by the restrictions set forth in such statute for the duration of the contract awarded.

The contractor further represents that, pursuant to KRS 45A.328, they have not procured an original, subsequent, or similar contract while employing an executive agency lobbyist who was convicted of a crime related to the original, subsequent, or similar contract within five (5) years of the conviction of the lobbyist.

14. The Equal Employment Opportunity Act of 1978 (the "Act"), KRS 45.560 to 45.640, applies to all State government contracts or subcontracts in an amount exceeding $500,000. The contractor shall comply with all terms and conditions of the Act.

    During the performance of this contract, the Contractor agrees as follows:

    (a) The Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age forty (40) and over, disability, veteran status, or national origin or.

    (b) The Contractor shall take affirmative action in regard to employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination rates of pay or other forms of compensation, and selection for training, so as to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, sex, age forty (40) and over, disability, veteran status, and national origin. Such action shall include, but not be limited to the following:

    (c) The Contractor shall state in all solicitations or advertisements for employees placed by or on behalf of the Contractor that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, age forty (40) and over, disability, veteran status, or national origin.

    (d) The Contractor shall post notices in conspicuous places, available to employees and applicants for employment, setting forth the provisions of this non-discrimination clause.

The Contractor shall send a notice to each labor union or representative of workers with which he/she has a collective bargaining agreement or other contract or understanding advising the said labor union or workers' representative of the Contractor's commitments under this nondiscrimination clause.

The Contractor's noncompliance with the nondiscrimination clauses of this contract shall constitute a material breach of the contract.

Each Contractor shall, for the length of the contract or at the point at which the contract is covered by this Act and until its conclusion, furnish such information as required by the Act and any rules, regulations and orders issued pursuant thereto and permit access to all books and records pertaining to his employment practices and work sites by the contracting agency and the Cabinet to ascertain compliance with the Act.

This section applies to agreements disbursing federal funds, in whole or part, only when the terms for receiving those funds mandate its inclusion.

15. The **LPA** shall be responsible for all aspects of administration, measuring, testing, and inspections to ensure the materials and work meets the **Department's** specifications of the construction contract. This includes providing daily, on-site inspection of the contractor's work activities and processing all of the paperwork associated with the construction contract, including any change orders. The **Department** shall have access to the **Project** area and may conduct field reviews of the **Project** at any time. These field reviews are intended to verify status of the **Project**, performance of the contractor, adequacy of the **LPA** oversight, conformance with all laws, regulations, and policies and provide assistance to the **LPA** as may be necessary.

16. The **LPA** may submit to the **Department's** District 7 Office in Lexington current billings reflecting the actual cost of work incurred during any given work period, which will be paid within a reasonable time after receipt by the **Department**; however, in no event is the **LPA** to submit billings for work performed for less than a thirty (30) day period. All charges to the

Project shall be supported by properly executed invoices, contracts, or vouchers evidencing in proper detail the nature and propriety of the charge. The **Department** may require additional documentation at their discretion.

17. The **LPA** is responsible for ensuring that all **Project** construction activities have been completed and are responsible for providing all of the necessary paperwork as required by the construction contract. The **LPA** will conduct a field inspection to verify completion of the work in conformance with the Agreement. This documentation must be provided to the **Department's** District 7 Chief District Engineer in Lexington prior to final payment of the **Project**. When both the **LPA** and the **Department** accept the field work as complete, the **LPA's** project manager shall certify the **Project** was constructed in accordance with the plans and specifications and that all funding authorized on this **Project** has been used to reimburse for materials, equipment, or labor as intended and at the location agreed herein by both parties. Upon receipt of the **Department's** Final Acceptance Report, the **LPA** will issue the final payment to the contractor with an official Release of Contractor form for signature. Within 30 days, the **LPA** shall provide the **Department** with a copy of the official Release of Contractor form, as well as proof of payment, which includes cancelled checks.

18. The **LPA** is responsible for ensuring that vendors shall be paid, upon the submission of proper invoices to the receiving agency at the prices stipulated for the supplies delivered and accepted, or services rendered. Unless otherwise specified, payment will not be made for partial deliveries accepted. Payments will be made within thirty (30) working days after receipt of goods or a vendor's invoice in accordance with KRS 45.453 and KRS 45.454.

19. This Agreement and the maintenance responsibilities herein shall survive in perpetuity the cancellation or termination of all or any portion of the **Project**, and shall survive the completion of and acceptance of the **Project**. To protect the public interest and maintain the original intent, the **LPA** agrees to maintain in an acceptable condition all facilities improved by the **Project** to the condition existing at the time of the Final Acceptance Report in perpetuity. In the event

that the **Project** improvements are not maintained as a public facility, the **LPA** shall reimburse the **Department** for all costs incurred and for all funding expended pursuant to the **Project**, including any applicable interest.

20. The **LPA** shall maintain for a period of three (3) years all records of materials, equipment, and labor costs involved in the performance of work of said **Project**. In order to obtain reimbursement from the **Department** for constructing said **Project**, the **LPA** shall submit to the **Department's** District 7 Office in Lexington documented invoices of materials, equipment, and labor used on the **Project,** including certification that the work was accomplished on a publicly maintained facility.

21. No member, officer, or employee of the **Department** or the **LPA** during his tenure or for one (1) year thereafter shall have any financial interest, direct or indirect, in this Agreement or the proceeds thereof as identified in KRS 45A.340. The **Department** and the **LPA** shall comply with the requirements of the Executive Branch Code of Ethics KRS Chapter 11A. The **LPA** warrants that no person, elected official, selling agency or other organization has been employed or retained to solicit or secure this Agreement upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee. No member, officer, or employee of the **Department** or **LPA** shall collude or lobby on behalf of this **Project** without penalty, including but not limited to suspension or debarment.

22. To the extent permitted by law, the **LPA** shall indemnify and hold harmless the **Department** and all of its officers, agents, and employees from all suits, actions, or claims of any character arising from any injuries, payments or damages received or claimed by any person, persons, or property resulting from implementation of any phase of the **Project** or occurring on or near the **Project** site.

23. Either party may cancel the contract at any time for cause or may cancel without cause on 30 days written notice.

a. The **Department** reserves the right to cancel all reimbursements under this Agreement at any time deemed to be in the best interest of the **Department** by giving thirty (30) days written notice of such cancellation to the **LPA**. If reimbursement under this Agreement is canceled under this section by reason other than violation of this Agreement or any applicable law by the **LPA**, its agents, employees and contractors, the **Department** shall reimburse the **LPA** according to the terms hereof for all expenses incurred under this Agreement to the date of such cancellation of reimbursement.

b. The **LPA** may seek to cancel its obligations under this Agreement at any time deemed to be in the best interest of the **LPA** by giving thirty (30) days written notice of such request to the **Department**. If the **Department** agrees to allow the **LPA** to cancel the Project or cancel its obligations under this Agreement, the **LPA** shall reimburse the **Department** for all funding reimbursements made under this Agreement.

c. Any dispute concerning a question of fact in connection with the work not disposed of by Agreement between the **LPA** and the **Department** shall be referred to the Secretary of the Transportation Cabinet of the Commonwealth of Kentucky, or his duly authorized representative, whose decision shall be final. Any proposed change or extension to this Agreement shall be at the mutual consent of the **LPA** and the **Department** and be evidenced in writing.

24. The Kentucky General Assembly may allow for a reduction in a contract worker hours in conjunction with a budget balancing measure for some professional and non-professional service contracts. If under such authority the agency is required by Executive Order or otherwise to reduce contract hours, the contract will be reduced by the amount specified in that document.

25. The **Department** certifies that it is in compliance with the provisions of KRS 45A.695, "Access to contractor's books, documents, papers, records, or other evidence directly pertinent to the contract." The **LPA** hereby acknowledges it is responsible to inform any entity it intends to hire or use as a contractor, as defined in KRS 45A.030(9), that the contracting agency, the

Finance and Administration Cabinet, the Auditor of Public Accounts, and the Legislative Research Commission, or their duly authorized representatives, shall have access to any books, documents, papers, records, or other evidence, which are directly pertinent to this contract for the purpose of financial audit or program review. Records and other prequalification information confidentially disclosed as part of the bid process shall not be deemed as directly pertinent to the contract and shall be exempt from disclosure as provided in KRS 61.878(1)(c). The contractor also recognizes that any books, documents, papers, records, or other evidence, received during a financial audit or program review shall be subject to the Kentucky Open Records Act, KRS 61.870 to 61.884.

26. KRS 45A.485 requires the **LPA** to certify that all contractors shall reveal to the **Department**, any final determination of a violation by the contractor within the previous five (5) year period of the provisions of KRS chapters 136, 139, 141, 337, 338, 341, and 342. These statutes relate to the state sales and use tax, corporate and utility tax, income tax, wages and hours laws, occupational safety and health laws, unemployment insurance laws, and workers compensation insurance laws, respectively.

    The **LPA** shall certify that all contractors agree to be in continuous compliance with the provisions of those statutes which apply to the contractor's operations. Failure to reveal a final determination or failure to comply with the above statutes for the duration of the contract shall be grounds for the **LPA's** cancellation of the contract and the contractor's disqualification from eligibility for future state contracts for a period of two (2) years.

    To comply with KRS 45A.485, the Contractor and all subcontractors performing work under this contract shall report any such final determination(s) of any violation(s) within the previous five (5) years to the Commonwealth by providing a list of the following information regarding any violation(s): (1) specific KRS violated, (2) date of any final determination of a violation, and (3) state agency which issued the final determination.

A list of any disclosures made prior to award of a contract shall be attached to the contract.

The Contractor affirms that it has not violated any of the provisions of the above statutes within the previous five (5) year period, aside from violations explicitly disclosed and attached to this contract. Contractor further affirms that it will (1) communicate the above KRS 45A.485 disclosure requirements to any subcontractors and (2) disclose any subcontractor violations it becomes aware of to the Commonwealth.

27. It is understood and agreed by these parties that if any part of this contract is held by the courts to be illegal or in conflict with any law of the Commonwealth of Kentucky, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the contract did not contain the particular part, term, or provision held to be invalid.

28. The **LPA** will pass a resolution authorizing the Judge Executive to sign this Agreement on behalf of the **LPA**. An acceptable Resolution shall contain the project name, description, amount of funds being provided and an acknowledgement that the **LPA** agrees to ratify and adopt all statements, representations, warranties, covenants, and agreements contained in the Agreement. Furthermore, by accepting the funds the **LPA** agrees to all terms and conditions stated in the Agreement. A copy of that resolution shall be attached to and made a part of this Agreement.

IN WITNESS WHEREOF, the parties have caused these presents to be executed by their officers thereunto duly authorized.

ANDERSON COUNTY

____

Orbrey Gritton
Judge Executive

DATE: ______________________

COMMONWEALTH OF KENTUCKY
TRANSPORTATION CABINET

____

Rebecca W. Goodman
Secretary

DATE: ______________________

APPROVED AS TO FORM & LEGALITY

Signed by:
Todd Shipp
B681574FBF004A3...

Todd Shipp
Office of Legal Services

DATE: 6/12/2026