



1 Grayson Rural Electric Cooperative  
2 Case No. 2018-00272  
3 Payroll Adjustment  
4

Exhibit 1  
page of  
Witness: James Adkins

5	Account		Test Year		Allocation of
6	Number	Description	Amount	Percent	Increase
7	107.0	Construction work in progress	\$ 518,122	15%	\$ 7,609
8	108.0	Retirement work in progress	167,284	5%	2,457
9	143.0	Other receivable	35,111	1%	516
10	163.0	Stores	246,181	7%	3,615
11	184.1	Transportation	46,170	1%	678
12	242.2	Sick/Vacation	306,536	9%	4,502
13	583.0	Overhead line expense	20,240	1%	297
14	586.0	Meter expense	248,905	7%	3,655
15	588.0	Mapping expense	71,443	2%	1,049
16	590.0	Maintenance, supervision	134,567	4%	1,976
17	593.0	Maintenance, right-of-way	538,571	16%	7,909
18	598.0	Miscellaneous distribution	5,498	0%	81
19	901.0	Billing, supervision	63,691	2%	935
20	903.0	Customer record and collections	284,433	8%	4,177
21	909.0	Informational expense	67,342	2%	989
22	912.0	Demonstration and selling	9,103	0%	134
23	920.0	Administration and general	547,378	16%	8,039
24	921.0	Office supplies and expenses	34	0%	-
25	926.0	Employee benefits	31,826	1%	467
26	930.0	Miscellaneous general expenses	33,296	1%	489
27	932.0	Maintenance of general plant	33,346	1%	490
28			<u>\$ 3,409,077</u>	<u>100%</u>	<u>\$ 50,064</u>
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