

Grayson Rural Electric Cooperative
Case No. 2018-00272
Commission Staff's Post-Hearing Request for Information

Question 2
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Witness: James Adkins

ACCT NO	ITEM DESCRIPTION	2018	2017	PERCENT CHANGE
403.60	DEPRECIATION-DISTRIBUTION PLANT	3,333,144	3,224,205	3%
403.70	DEPRECIATION-GENERAL PLANT	256,642	252,887	1%
408.20	TAXES - FEDERAL UNEMPLOYMENT	-	-	0%
408.30	TAXES - FICA	(139)	-	0%
408.40	TAXES - STATE UNEMPLOYMENT	-	-	0%
408.60	REGULATORY COMMISSION ASSESSMENT	35,025	41,074	-15%
415.00	REVENUE-MERCHANDISE, JOB, CONTRAC	(681)	(526)	29%
415.40	RENTAL PROPERTY - REVENUE	(4,800)	(4,800)	0%
415.50	MACHED REVENUE	28	(200)	-114%
416.00	INCENTIVES/GEOTHERMAL, ETS, MISC	(34,069)	(57,860)	-41%
416.40	RENTAL PROPERTY - EXPENSE	-	401	-100%
416.50	MACHED EXPENSE	235	(23,866)	-101%
419.00	INTEREST INCOME NON-OPERATING	(28,991)	(31,672)	-8%
419.20	NOW ACCOUNT INTEREST	(868)	(493)	76%
419.30	COMMERCIAL PAPER INTEREST	(730)	(1,779)	-59%
421.00	MISC NON-OPERATING INCOME	-	-	0%
421.20	LOSS/GAIN DISPOSITION PROPERTY	(3,549)	(8,340)	-57%
423.00	G & T CAPITAL CREDITS	(927,350)	(504,926)	84%
424.00	OTHER CAP CR & PATRONAGE ALLOC	(219,099)	(87,795)	150%
426.10	MISCELLANEOUS DEDUCTION-DONATION	13,634	14,805	-8%
427.20	INTEREST - COBANK	352,303	378,089	-7%
427.30	INTEREST-CFC	331,464	363,564	-9%
427.60	INTEREST - FFB	477,061	238,514	100%
430.00	INTEREST ASSOCIATED ORGANIZATION	78,823	20,343	287%
431.30	INTEREST-REFUND CUSTOMER DEPOSIT	16,773	7,941	111%
440.10	RESIDENTIAL SALES	(21,824,199)	(18,600,850)	17%
440.40	CAMP & BARN SALES	(1,485,270)	(1,331,734)	12%
442.10	SMALL COMMERCIAL SALES	(2,311,308)	(2,030,769)	14%
442.20	LARGE POWER SALES	(2,964,039)	(2,604,840)	14%
442.30	LARGE INDUSTRIAL(OVER 1,000 kVA	(1,910,207)	(1,896,223)	1%
444.00	STREET LIGHT SALES	(7,611)	(7,006)	9%
450.00	FORFEITED DISCOUNTS	(508,450)	(426,628)	19%
454.00	RENT FROM ELECTRIC PROPERTY	(525,185)	(507,748)	3%
456.00	OTHER ELECTRIC SERVICE	(57,017)	(55,343)	3%
555.00	PURCHASED POWER	18,299,724	17,151,603	7%
583.00	OVERHEAD LINE EXPENSE	565,576	538,051	5%
586.00	METER EXPENSE	497,195	432,008	15%
586.10	METER OPERATION SURVEY	35,862	63,359	-43%
586.20	AUTOMATED METER EQUIP EXPENSE	27,802	39,473	-30%
588.00	MAPPING EXPENSE	248,030	223,230	11%
588.10	MAPPING OPERATIONS	7,208	3,844	88%
588.30	EASEMENT RECORDING	16,116	-	0%

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590.00	MAINTENANCE SUPERVISION	309,046	289,988	7%
593.00	MAINTENANCE OF OVERHEAD LINES	1,586,999	1,342,584	18%
593.10	MAINTENANCE OF LINE RIGHT-OF WAY	1,639,764	1,653,689	-1%
593.20	MAINTENANCE STORM EXPENSES	347	86,073	-100%
594.00	MAINTENANCE OF UNDERGROUND LINE	770	1,000	-23%
595.00	MAINTENANCE OF TRANSFORMERS	66,826	17,149	290%
596.00	MAINTENANCE OF STREET LIGHTS	555	36	1442%
598.00	MAINTENANCE-MISC DISTRIBUTION	31,438	34,286	-8%
901.00	SUPERVISION - BILLING	137,927	138,233	0%
903.00	CUSTOMERS RECORDS & COLLECTIONS	1,000,943	914,705	9%
903.10	CASH DRAWER-OVERAGES & SHORTAGE	145	(92)	-258%
904.00	UNCOLLECTIBLE ACCOUNTS	53,881	18,131	197%
909.00	INFORMATIONAL ADVERTISING	197,463	260,150	-24%
912.00	DEMONSTRATION & SELLING EXPENSE	15,617	20,264	-23%
913.00	ADVERTISING	893	1,839	-51%
920.00	ADMINISTRATIVE-GENERAL SALERIES	1,087,158	1,093,003	-1%
921.00	OFFICE SUPPLIES & EXPENSES	149,956	156,182	-4%
923.00	OUTSIDE SERIVCES	110,235	70,864	56%
926.00	EMPLOYEE BENEFITS	-	-	0%
926.10	EMPLOYEE PENSION & BENEFITS	-	-	0%
928.00	REGULATORY COMMISSION EXPENSES	70,251	49	143269%
930.20	ANNUAL MEETING EXPENSES	79,562	69,925	14%
930.30	MISCELLANEOUS GENERAL EXPENSES	31,525	34,063	-7%
930.40	MISC FIELD TRAINING	46,249	35,280	31%
930.60	BOARD OF DIRECTOR'S EXPENSES	146,875	158,827	-8%
930.70	DUES - NRECA & KAEC	51,932	48,727	7%
932.00	MAINTENANCE OF GENERAL PLANT	363,378	288,211	26%
		-	-	
		(1,041,183)	1,543,160	-167%