

Meade County Rural Electric Cooperative  
Case No. 2013-00033  
Capitalization Policies

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Benefits  
Distribution

107.2 Construction work in progress	310,803
108.2 Retirement work in progress	76,382
163.0 Stores	65,470
184.1 Transportation	20,295
580.0 Supervision, operations	96,252
583.0 Overhead line	63,968
586.0 Meter	34,863
587.0 Installations	468
588.0 Miscellaneous distribution	70,976
590.0 Supervision, maintenance	100,344
592.0 Station	6,633
593.0 Maintenance	194,648
596.0 Street lights	441
598.0 Misc distribution plant	32,445
901.0 Supervision	19,713
902.0 Meter reading	8,313
903.0 Consumer records	215,625
907.0 Supervision, Customer service	3,446
908.0 Consumer accounting	23,577
909.0 Consumer information	12,581
910.0 Misc customer information	21,327
920.0 Administrative	221,895
930.2 Miscellaneous	25,021
930.4 Annual meeting	1,885
935.0 Maintenance general plant	7,104
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Total	<u><u>1,634,475</u></u>

Benefits include the following:

Medical, life, dental insurance	445,992
R & S retirement	587,456
Savings plan 401(k)	256,909
Payroll taxes	344,118
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1,634,475

Meade County accumulates all benefits, then allocates these to accounts based on the labor distribution for the month. The above is the actual allocation for the test year for the above benefits

The total number of employees is 68, with an average benefit cost of \$24,036.