

## Licking Valley Rural Electric

Case No. 2016-00174

**Capitalization Policies**Benefits  
Distribution

107.20	Construction work in progress	245,169
108.80	Retirement work in progress	66,726
163.00	Stores	32,088
184.10	Transportation	22,178
242.32	Employee sick leave/vacation	
580.00	Supervision, operations	23,624
583.00	Overhead line	100,336
586.00	Meter	78,911
587.00	Installations	15,999
588.00	Miscellaneous distribution	19,847
590.00	Supervision, maintenance	23,663
593.00	Maintenance	166,710
597.00	Meters	60,496
901.00	Supervision	7,251
902.00	Meter reading	14,031
903.00	Consumer records	96,809
907.00	Supervision, Customer service	12,249
920.00	Administrative	154,285
926.00	Employee benefits	94,502
930.00	Miscellaneous	9,160
935.00	Maintenance general plant	27,117
	<b>Total</b>	<b><u>1,271,151</u></b>

Benefits include the following:

Medical insurance	798,204
Savings plan 401(k)	261,945
Payroll taxes	<u>211,002</u>
	<b><u>1,271,151</u></b>

Licking Valley 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 44, with an average benefit cost of \$28,890.