



# 2016 Budget

## Final

Passed by Resolution No. 2712 December 8, 2015



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## Budget Overview

Electric System Budget Overview

Reporting: The District's Annual Budget is now prepared under the Modified Accrual Basis versus the Cash Basis presented in prior periods. Another enhancement from prior years is the formation of department cost centers for better tracking and budget estimations. For this reason the comparison of various accounts to previous years will not be as comparable. These accounts (not all inclusive) consist of mainly labor accounts with overhead spreads, capital accounts that are allocated through the posting process and the addition of the department accounts that resulted in the re-distribution of the 2015 budgeted amounts.

The Budget for 2016 forecasts an estimated total revenues of \$69.1m compared to \$68.2m in 2015 for the Electric System, a net increase of 1.27%. The increase in Operating Revenues results from the rate and base charge adjustments the District implemented to its customers in June of 2015. However, the increase in retail revenues when netted with the decrease in wholesale sales resulted in a minimal increase in total revenue. This is due to a conservative forecast of generation from the Bonneville Power Administration's hydro system coupled with forecasted market prices for the resale of wholesale electricity. Total budgeted expenditures including Debt Service and Capital Additions for 2016 are estimated at \$70.3m compared to budgeted expenditures for 2015 of \$70.9m, a 0.90% decrease. Expenditures for 2016, including debt service and extraordinary capital, are projected to be greater than revenues resulting in a net deficiency in the amount of \$1.1m. A Rate Stabilization fund was created in December 2013. The fund is intended to lessen the threat of rate volatility due to revenue shortfalls or unexpected expenses. These funds may be used to offset the deficiency at the direction of the District's Board of Commissioners.

**Budget Summary**

(in thousands)

	2016	2015	Change	%
Revenues	\$ 69,138	\$ 68,271	\$ 867	1.27%
Expenditures	61,256	60,121	1,135	1.89%
Debt Service	3,298	3,297	1	0.04%
Capital Additions	5,595	6,940	(1,345)	-19.38%
Extraordinary	170	600	(430)	-71.67%
Net Margins	\$ (1,181)	\$ (2,687)	\$ 1,506	-56.05%

## Budget Overview

Load Forecast

Customer growth has been minimal as well as the related load that is currently in decline for 2015. The District forecasts a continued conservative outlook from the El Nino effects on its purchased power construct and the economic conditions influencing the sales of electricity in the region. These influences, coupled with conservation measures required by I-937 and regional plans, result in a minimal increase in load. Any growth in load is contributed to a transition from the effect of El Nino to a more normal northwest climate for the District's customers. Load history is provided below:

Historical Data:

**Retail Revenue**  
**Customer kwh Sales**  
(In thousands)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u> <u>Act/Est</u>	<u>2016</u> <u>Budget</u>
Residential	471,747	454,719	441,362	435,858	417,179	453,233
Commercial	152,216	150,889	150,391	151,669	145,624	150,993
Industrial	265,767	249,990	248,881	255,498	255,641	259,428
Irrigation	1,192	1,395	1,192	1,551	1,300	1,091
Other	70,901	67,922	68,561	67,580	67,745	69,451
	<u>961,823</u>	<u>924,915</u>	<u>910,387</u>	<u>912,156</u>	<u>887,489</u>	<u>934,196</u>

Revenues

The District signed a Bonneville Power Administration (BPA) Slice - Block Power Sales contract in November of 2008. The contract took affect October of 2011. BPA's new preference customer power supply construct calls for implementation of tiered rates that also began October 2011. The budget for 2016 estimates revenues to be greater than 2015, resulting from a full year of a rate adjustment implemented in mid-2015, to cover the BPA's rate increase implemented in October 2015. The District is forecasting a P30 water year for the District's share of the Slice generation for resale resulting in a more conservative budget for 2016. A P30 water year is a 70% probability of meeting or exceeding the budget forecast. Thus, Wholesale revenues are forecasted to be less for 2016 by \$1.9m, a 36.5% decrease.

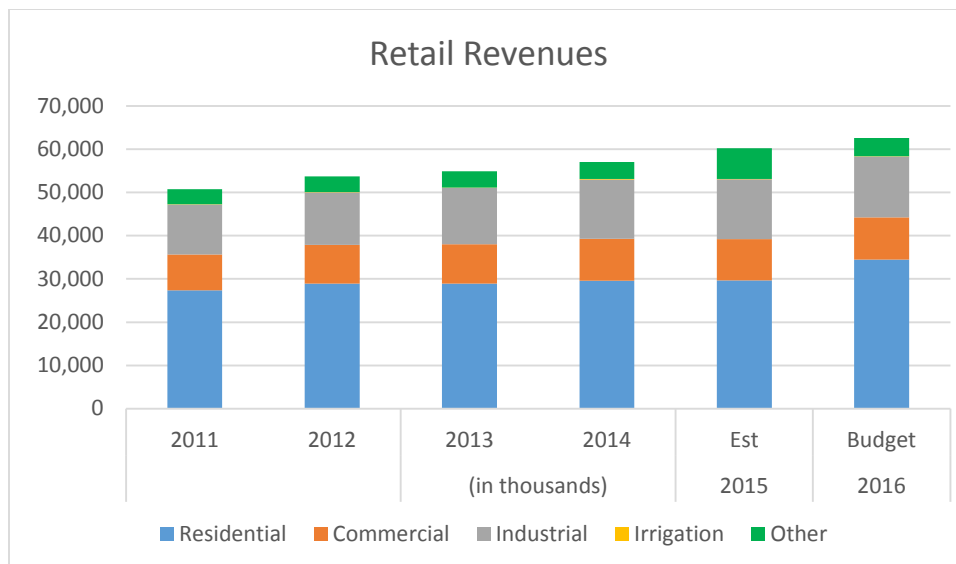
Budget Overview

**Revenues**  
(in thousands)

	2016 Budget	2015 Budget	Change	%
<b>Operating</b>				
Sales of Electricity	\$ 62,584	\$ 60,048	\$ 2,536	4.22%
Sales - Wholesale	3,298	5,198	(1,900)	-36.55%
Other Revenues	2,301	2,152	149	6.93%
<b>Total Operating</b>	<b>\$ 68,183</b>	<b>\$ 67,398</b>	<b>\$ 785</b>	<b>1.16%</b>
<b>Other Revenue</b>				
Fiber Revenue	\$ 283,428	\$ 283,428	\$ -	0.00%
Interest Income	22,000	40,000	(18,000)	-45.00%
Contributed Capital	650,000	550,000	100,000	18.18%
	<b>\$ 955,428</b>	<b>\$ 873,428</b>	<b>\$ 82,000</b>	<b>9.39%</b>

**Retail Revenue**  
(Sales for Resale Excluded)  
(in thousands)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u> Est	<u>2016</u> Budget
Residential	\$ 27,385	\$ 28,897	\$ 28,914	\$ 29,614	\$ 32,078	\$ 34,478
Commercial	8,278	8,952	9,124	9,653	9,409	9,790
Industrial	11,520	12,145	13,015	13,713	13,928	14,045
Irrigation	64	80	76	97	102	49
Other	3,472	3,617	3,791	3,948	4,531	4,222
	<b>\$ 50,719</b>	<b>\$ 53,691</b>	<b>\$ 54,920</b>	<b>\$ 57,025</b>	<b>\$ 60,048</b>	<b>\$ 62,584</b>

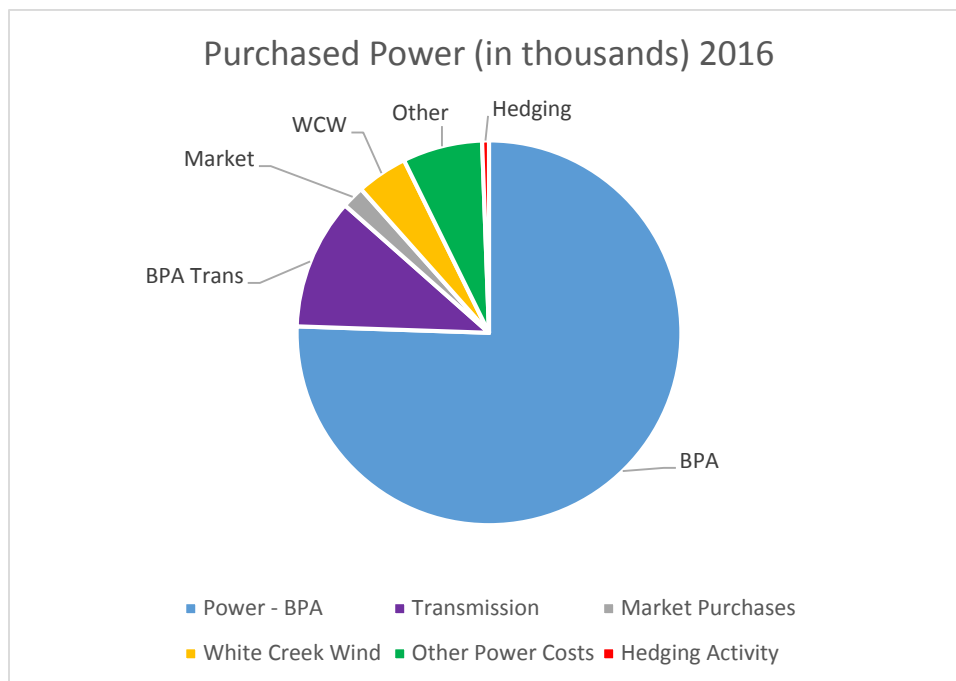


Budget Overview

Expenditures

Purchased Power: Purchased power is a dominant portion of the expenditures for 2016 and includes purchased power from BPA, net of the Residential Exchange Credit, estimated at \$32.8m, a 3.35% increase compared to 2015. Additional costs include BPA Transmission of \$4.7m, The Energy Authority (TEA) scheduling costs of \$1m and Market purchases of \$820,000. Regional purchases are from the Packwood Hydro Project, Burton Creek Hydro Inc. and Nine Canyon Wind for a total delivered cost of purchased power of \$41.3m without White Creek Wind. Including White Creek Wind, total purchased power is estimated at \$43.4m, a 3.1% increase which is 62% of the budget.

<b>Purchased Power</b> (in thousands)				
	2016	2015	Change	%
Power - BPA	\$ 32,779	\$ 31,717	\$ 1,062	3.35%
Transmission	4,772	5,143	(371)	-7.21%
Market Purchases	820	339	481	141.89%
White Creek Wind	1,864	1,641	223	13.59%
Other Power Costs	2,911	2,963	(52)	-1.75%
Hedging Activity	250	300	(50)	-16.67%
<b>Total Power Costs</b>	<b>\$ 43,396</b>	<b>\$ 42,103</b>	<b>\$ 1,293</b>	<b>3.07%</b>



## Budget Overview

Operations: The category of operations does not include labor which is budgeted separately. These amounts are for the general maintenance of plant and other expenditures related to the delivery, billing and conservation of electricity used by the District's customers. These expenditures are reported as non-capital items and expensed when incurred. The estimated budget for operations is \$1.5m for 2016 compared to \$2.2m for 2015, a 29.2% decrease.

Labor & Benefits Non Capitalized: Total non-capitalized labor, benefits and related costs associated with the Electric System in 2016 is estimated at \$11m compared to \$10.6m for 2015, an increase of 2.9%. Over the past few years the District has restructured its operations to include the addition of various positions and a second tree crew. This has increased labor costs accordingly. The Collective Bargaining Agreement has been signed, a COLA of 3.5% have been added to this budget for employees covered under the agreement. A Cost of Living Adjustment (COLA) of 2.5% with merit increases of up to 1% is budgeted for the Staff with an effective date of June 1, 2016. The proposed budget assumes no additional positions for 2016.

Following is the count of FTE's and PT/Seasonal each year 2013-2016:

Department	2013 Actual	2014 Actual	2015 Estimate	2015 Budget	2016 Budget
<b><u>FTE</u></b>					
Accounting	7	7	7	7	7
Administration	3	3	3	3	3
Commissioners	3	3	3	3	3
Customer Service	18	19	19	21	19
Energy Services	2	2	2	2	2
Engineering	10	9	10	10	11
Information Services	3	3	4	4	4
Operations	43	46	51	50	51
Power Planning	2	2	2	2	2
Meter shop	3	3	3	3	3
Warehouse	3	3	3	3	3
Purchasing	1	1	1	1	1
	98	101	108	109	109
<b><u>PT/Seasonal</u></b>					
Administration	1	0	0	0	0
Customer Service	1	3	2	3	4
Engineering	0	0	0	2	1
Information Services	0	0	1	1	1
Operations	15	2	0	7	6
Warehouse	0	0	0	1	1
	17	5	3	14	13
<b>Total</b>	<b>115</b>	<b>106</b>	<b>111</b>	<b>123</b>	<b>122</b>

## Budget Overview

Taxes: Excise taxes are imposed upon the District by state law. The tax is 3.8734% on current year sales of electricity. In 2016, the excise taxes will amount to approximately \$2.3m. Privilege Taxes are state imposed taxes in lieu of property taxes and are based on the prior year's sales of electricity. The majority of these taxes are passed back to the county through the state. The tax rate is 2.14% and will be approximately \$1.2m in 2016.

<b>Operating Taxes On Sales</b>				
(in thousands)				
	2016	2015	Change	%
Utility	\$ 2,295	\$ 2,221	\$ 74	3.33%
Leasehold	10	0	10	100.00%
Privilege	1,203	1,135	68	5.99%
Business & Sales	59	59	0	0.00%
<b>Total Power Costs</b>	<b>\$ 3,567</b>	<b>\$ 3,415</b>	<b>\$ 152</b>	<b>4.45%</b>

Travel and Training: The District has an aggressive travel and training program for its employees to gain the most current information and knowledge for the prudent delivery of electricity to its customers. The technology is changing rapidly along with the regulations governing the oversight of the operations of the delivery system and the related reporting thereof. The budget for 2016 is estimated at \$268,500 compared to \$301,000 for 2015, a 10.8% decrease

Safety Program: The District's Safety efforts have developed into a mature program of compliance with regulations and the overall safety of the employees and the public. A Safety Coordinator was employed in 2013 to develop an internal program for safety and compliance. The budget for 2016 for equipment and training is estimated at \$51,245 and was \$51,245 for 2015 resulting in no increase.

General and Administrative: G&A captures the financial/business expenditures of the District that are not directly related to general maintenance of plant and other expenditures related to the delivery, billing and conservation of electricity used by the District's customers. These expenditures include Association Dues, Professional Services from external sources as well as non-capitalized office items in performing all other business aspects of the District. The estimated budget for 2016 is \$1.28m compared to \$ 1.24m for 2015, a 2.9% increase.

Fiber Expenditures: The District does not light fiber for anyone other than their own use. Dark fiber (excess fiber not used by the District) is leased to outside vendors who pay for the use of those fibers. The maintenance is born by the District and is estimated at \$10,000 for 2016.



Budget Overview

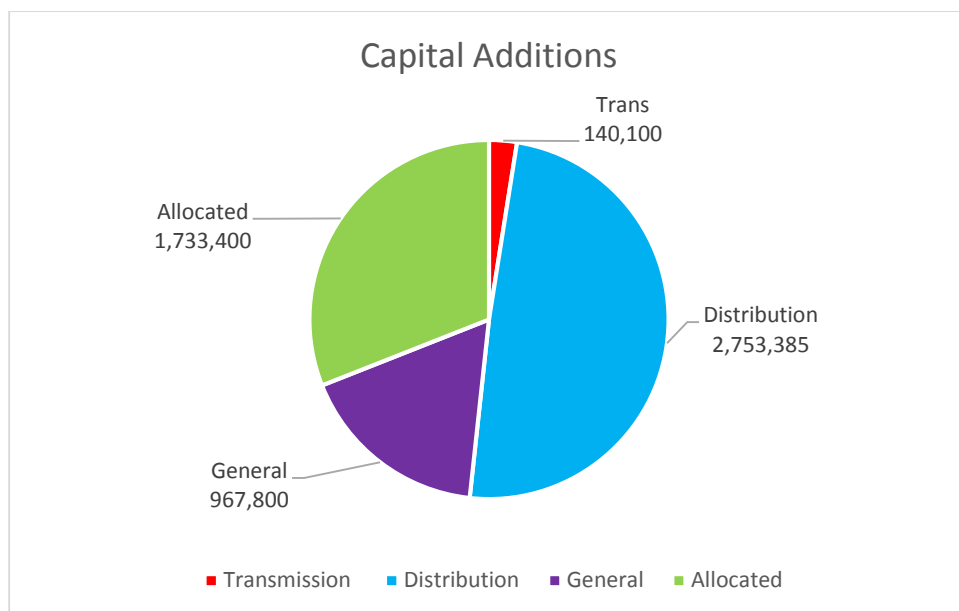
Debt Service:

The District’s debt was incurred as the result of efforts in conforming to a citizens of Washington State passed Initiative-937. Bonds were issued and a portion was used to purchase a 10% share of the output of the 205 megawatt White Creek Wind Project. The rest of the bond proceeds replaced cash paid out of bank for the remainder of the purchase price of \$36.85m. The entire issue is paid back as debt service over 20 years. The principal and interest due for 2016 is \$3,297,910.

Capital Additions:

Capital expenditures (includes capitalized labor) consists of the categories of Transmission, Distribution, General and Allocated. Transmission and Distribution make up the system for the delivery of electricity to the District’s customers. General consists of all assets not a part of the system to deliver electricity (ie. buildings, vehicles, office furniture and equipment). Allocated are the overhead costs that are either expended or capitalized according to their related activity.

- Labor & Benefits Capitalized: Capitalized Labor is included in the above Capital Additions. Capital labor is estimated at \$1.9m for 2016 compared to \$1.5m for 2015. Labor that is allocated to various cost categories is estimated at \$991,400 for 2016 compared to \$732,500 for 2015. Total Capital Labor and Allocated Labor increased by \$605,000 a 26.4% increase. The total labor budget may be reviewed in the Supplemental Information at the end of this Budget.



## Budget Overview

Extraordinary Construction Projects for 2016:

Historically, extraordinary construction projects have been funded only if excess revenues from the sale of electric energy are available from current or past years' operations. These projects are considered non-ordinary in the operations of the District.

<b>Extraordinary Construction</b>	
Bunker Sub Improves (A/P Only)	\$150,000
Fiber Optic Projects	
NoaNet	10,000
County Office to MS Sub	10,000
Total Extraordinary Construction	\$170,000

Additional Information

Environmental Comments on the 2016 Budget: Materials and Supplies include line material incidental to the operation of underground and overhead lines, material and supplies for customer accounts, building maintenance, normal tree trimming and right-of-way clearing. None of these items appear to have significant effect on the environment, and all appear to be categorically exempt in accordance with SEPA regulations.

WECC/NERC Reliability Standards: Congress approved the Energy Policy Act of 2005 which among other things established reliability standards with mandatory compliance. The Federal Energy Regulatory Commission (FERC) has responsibility for establishing the reliability standards and the industry is working through the North American Reliability Council (NERC) and the regional Western Electric Coordinating Council (WECC) for development and enforcement of the standards. The law covers users, owners, and operators of the bulk power system. According to WECC, the District was designated as a Registered Entity for load serving entity (LSE), distribution provider (DP), transmission owner (TO), generation owner (GO), and generation operator (GOP).

In June 2007, in coordination with other northwest utilities, the Northwest Public Power Association (NWPPA), and the Western Public Agency Group (WPAG), the District filed a self-assessment of the reliability standards and associated mitigation plans for the applicable standards. In addition, the District and the Bonneville Power Administration (BPA) executed a delegation agreement, by which BPA will continue to perform various activities on the District's electric system which they have historically performed and now which are subject to the

### Budget Overview

mandatory electric reliability standards applicable to the District. BPA also has agreed to act as the District's Transmission Operator (TOP).

WECC/NERC reliability standards compliance have an effect on the District's 2016 budget in the areas of labor (staffing) and a contract with outside consultants. The proposed budget has been developed with staff reassignment and the hiring of a Power and Compliance Analyst to in part address the engineering and administrative requirements to comply with the new mandatory reliability standards. The District's budget also includes monies under Outside Services for legal and engineering services for WECC/NERC compliance. The District utilizes the services of Terry Mundorf of Marsh, Mundorf, Pratt, and Sullivan for legal aspects of the reliability standards and has contracted with EES Consulting, jointly with other public utility members of WPAG, for assistance and coordination of activities for compliance with reliability standards.

**COMPARATIVE OPERATING BUDGET**  
**Public Utility District No.1 of Lewis County**  
**2016**

**Final**

<b>Budget Summary</b>	<b>2016 Budget</b>	<b>2015 Budget</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b><u>Operating Revenues</u></b>				
Sales of Electricity	\$ 62,583,857	\$ 60,048,173	\$ 2,535,684	4.22%
Sales - Wholesale	3,298,080	5,197,800	(1,899,720)	-36.55%
Other Revenues	2,300,600	2,151,600	149,000	6.93%
<b>Total Operating Income</b>	<b>68,182,537</b>	<b>67,397,573</b>	<b>784,964</b>	<b>1.16%</b>
<b><u>Other Income</u></b>				
Fiber Revenue	283,428	283,428	-	0.00%
Interest Income	22,000	40,000	(18,000)	-45.00%
Contributed Capital	650,000	550,000	100,000	18.18%
<b>Total Other Income</b>	<b>955,428</b>	<b>873,428</b>	<b>82,000</b>	<b>9.39%</b>
<b><u>Expenses</u></b>				
Purchased Power	43,396,087	42,104,112	1,291,975	3.07%
Operations Expenses	1,563,930	2,208,000	(644,070)	-29.17%
Operating Labor & Benefits	10,910,528	10,601,968	308,560	2.91%
Payroll Related Expenses	158,700	182,400	(23,700)	-12.99%
Taxes	3,566,783	3,414,900	151,883	4.45%
Travel and Training	268,500	301,000	(32,500)	-10.80%
Safety Equipment/Training	51,245	51,245	-	0.00%
General and Administrative	1,279,390	1,243,860	35,530	2.86%
Misc. Expenses	51,000	11,700	39,300	335.90%
Fiber Expenses	10,000	2,000	8,000	400.00%
<b>Total Operating Expenses</b>	<b>61,256,163</b>	<b>60,121,185</b>	<b>1,134,978</b>	<b>1.89%</b>
<b>Net Margins Before Debt Service</b>	<b>\$ 7,881,802</b>	<b>\$ 8,149,816</b>	<b>268,014</b>	<b>3.29%</b>
Debt Service	3,297,910	3,296,700	1,210	0.04%
Debt Service Ratio	2.39	2.47		
<b>Margins Available for Capital Additions</b>	<b>4,583,892</b>	<b>4,853,116</b>	<b>269,224</b>	<b>5.55%</b>
<b>Capital Additions</b>				
Transmission	140,100	203,264	(63,164)	-31.07%
Distribution	2,753,385	2,275,760	477,625	20.99%
General	967,800	1,437,900	(470,100)	-32.69%
Allocated	1,733,400	3,023,016	(1,289,616)	-42.66%
	<b>5,594,685</b>	<b>6,939,940</b>	<b>(1,345,255)</b>	<b>-19.38%</b>
	<b>(1,010,793)</b>	<b>\$ (2,086,824)</b>	<b>\$ 1,076,031</b>	<b>-51.56%</b>
<b><u>Extraordinary Construction</u></b>				
Bunker Sub Improves (A/P Only)	150,000			
Fiber Optic Projects				
NoaNet	10,000			
County Office to MS Sub	10,000			
<b>Total Extraordinary Construction</b>	<b>170,000</b>	<b>600,000</b>	<b>(430,000)</b>	<b>-71.67%</b>
<b>Net Margins</b>	<b>(\$1,180,793)</b>	<b>(2,686,824)</b>	<b>1,506,031</b>	<b>-56.05%</b>

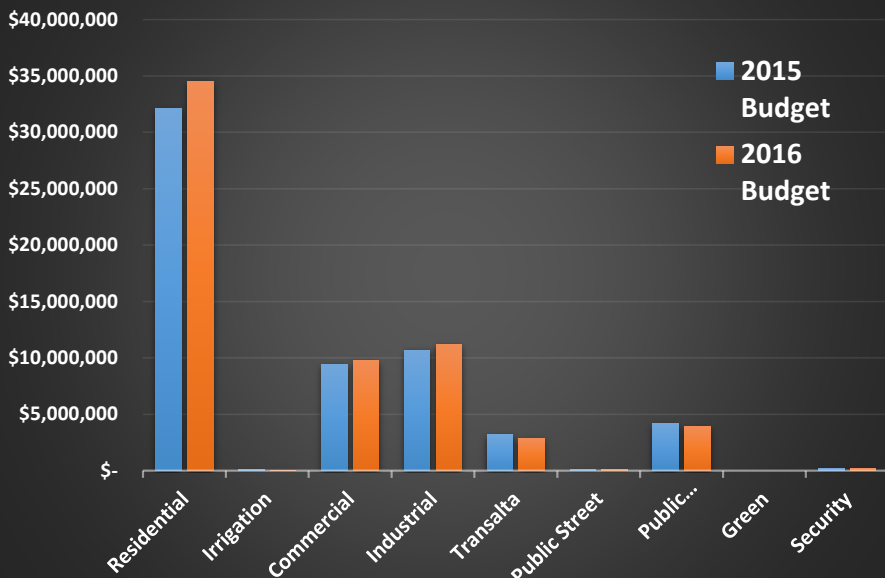
**COMPARATIVE OPERATING BUDGET**  
Public Utility District No.1 of Lewis County  
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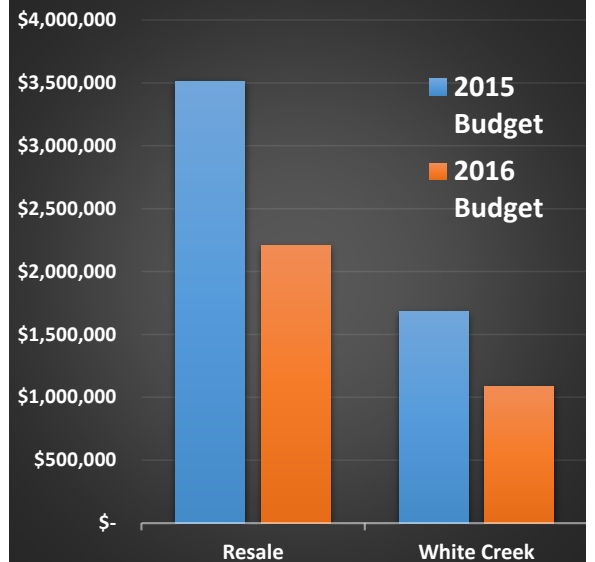
**Operating Revenues**

	2016 Budget	2015 Budget	Increase/ (Decrease)	% Change
<b>Sales - Retail</b>				
1-00-440-000 -RESIDENTIAL SALES	\$ 34,478,004	\$ 32,078,311	\$ 2,399,693	7.48%
1-00-441-000 -IRRIGATION SALES	48,752	101,602	(52,850)	-52.02%
1-00-442-000 -COMMERCIAL SALES	9,789,679	9,408,762	380,917	4.05%
1-00-443-000 -INDUSTRIAL SALES	11,198,482	10,698,409	500,073	4.67%
1-00-443-100 -TRANSALTA CENTRALIA GENERATION	2,846,794	3,229,799	(383,005)	-11.86%
1-00-444-000 -PUBLIC STREET AND HIGHWAY LIGHTING	132,500	131,176	1,324	1.01%
1-00-445-000 -OTHER SALES TO PUBLIC AUTHORITIES	3,910,426	4,216,630	(306,204)	-7.26%
1-00-446-000 -GREEN POWER	-	-	-	-
1-00-449-000 -SECURITY LIGHTING	179,220	183,484	(4,264)	-2.32%
<b>Total Sales - Retail</b>	<b>62,583,857</b>	<b>60,048,173</b>	<b>2,535,684</b>	<b>4.22%</b>
<b>Sales - Wholesale</b>				
1-00-447-000 -RESALE	2,210,427	3,514,500	(1,304,073)	-37.11%
1-00-447-010 -WHITE CREEK WIND I - WHOLESALE	1,087,653	1,683,300	(595,647)	-35.39%
<b>Total Sales - Wholesale</b>	<b>3,298,080</b>	<b>5,197,800</b>	<b>(1,899,720)</b>	<b>-36.55%</b>
<b>Other Revenues</b>				
1-00-451-000 -MISC SERVICE REVENUES	80,000	80,000	-	0.00%
1-00-451-100 -LATE PAYMENT CHARGES	100,000	-	100,000	-
1-00-454-000 -POLE CONTACT REVENUE	376,000	376,000	-	0.00%
1-00-454-100 -RENT FROM ELECTRIC PROPERTY	46,800	46,800	-	0.00%
1-00-454-150 -RENT FROM ELECTRIC PROPERTY (NON-TAX)	3,000	3,000	-	0.00%
1-00-456-000 -OTHER ELECTRIC REVENUES	-	-	-	-
1-00-456-300 -WHEELING REVENUES	1,554,700	1,521,700	33,000	2.17%
1-00-456-600 -OTHER ELECTRIC REVENUES - POLE ATTACHMENTS	4,100	4,100	-	0.00%
1-00-458-000 -TRANSFER TO/FROM RATE STABILIZATION	-	-	-	-
1-00-415-000 -REVENUES FROM MERCHANDISING, ETC.	120,000	120,000	-	0.00%
1-00-415-900 -REVENUES FROM MERCHANDISING-POLE SALES	16,000	-	16,000	-
<b>Total Other - Revenues</b>	<b>2,300,600</b>	<b>2,151,600</b>	<b>149,000</b>	<b>6.93%</b>
<b>Total Operating Revenues</b>	<b>\$ 68,182,537</b>	<b>\$ 67,397,573</b>	<b>\$ 784,964</b>	<b>1.16%</b>

**Retail Sales - Detail**



**Wholesale - Resale /WC**

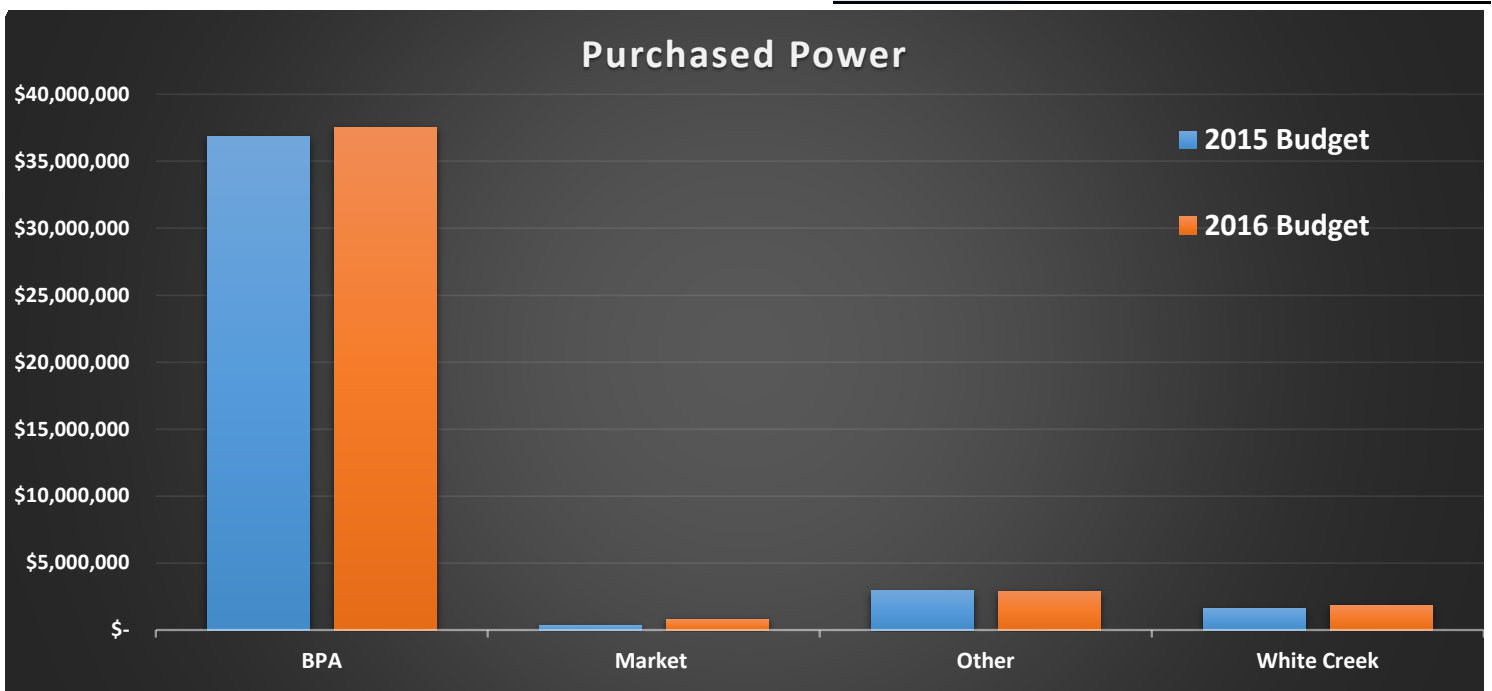


COMPARATIVE OPERATING BUDGET  
Public Utility District No.1 of Lewis County  
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**Purchased Power**

	2016 Budget	2015 Budget	Increase/ (Decrease)	% Change
<b>BPA</b>				
<b>Power</b>				
1-00-555-000 -PURCHASED POWER - BPA	\$ 34,106,170	\$ 33,046,992	\$ 1,059,178	3.21%
1-00-555-004 -BPA SLICE TRUEUP	-	-	-	0.00%
1-00-555-005 -BPA REC - LOOKBACK CREDIT	(1,327,104)	(1,329,200)	2,096	-0.16%
<b>Transmission</b>				
1-00-555-010 -BPA TRANSMISSION	4,772,461	5,142,500	(370,039)	-7.20%
<b>Total - BPA Power and Transmission</b>	<b>37,551,527</b>	<b>36,860,292</b>	<b>691,235</b>	<b>1.88%</b>
<b>Market Purchases</b>				
<b>Total - Market Purchases</b>	<b>819,582</b>	<b>339,200</b>	<b>480,382</b>	<b>141.62%</b>
<b><u>Other Power Sources/Expenses</u></b>				
1-00-555-100 -ENERGY NORTHWEST PACKWOOD	370,506	370,500	6	0.00%
1-00-555-700 -PURCHASED POWER - BURTON CREEK HYDRO INC.	30,000	60,000	(30,000)	-50.00%
1-00-557-100 -NINE CANYON WIND PROJECT	1,451,352	1,438,700	12,652	0.88%
1-00-557-120 -SCHEDULING THE ENERGY AUTHORITY	1,046,675	1,026,200	20,475	2.00%
1-00-557-500 -NEXTEL COMMUNICATIONS SLICE METERING	6,000	61,000	(55,000)	-90.16%
<b>Total - Other Power Sources/Expenses</b>	<b>2,911,053</b>	<b>2,962,920</b>	<b>(51,867)</b>	<b>-1.75%</b>
<b><u>White Creek Wind</u></b>				
1-00-546-000 -OPERATING & MAINTENANCE - WHITE CREEK WIND I	1,694,125	1,385,000	309,125	22.32%
1-00-548-000 -REC(EA) - WHITE CREEK WIND I	500	500	-	0.00%
1-00-549-000 -KLICKITAT TRANSMISSION - WHITE CREEK WIND I	164,100	251,000	(86,900)	-34.62%
1-00-549-020 -KLICKITAT TRANSMISSION LINE LOSSES	5,200	5,200	-	0.00%
<b>Total - White Creek Wind</b>	<b>1,863,925</b>	<b>1,641,700</b>	<b>222,225</b>	<b>13.54%</b>
<b><u>Hedging Activity</u></b>				
	<b>250,000</b>	<b>300,000</b>	<b>(50,000)</b>	<b>-16.67%</b>
<b>Total Purchased Power/Transmission</b>	<b>\$ 43,396,087</b>	<b>\$ 42,104,112</b>	<b>\$ 1,291,975</b>	<b>3.07%</b>



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<u>Operations Expenses</u>	2016	2015	Increase/	%
	Budget	Budget	(Decrease)	Change
1-00-560-012 -OPERATION, SUPERVSN, ENGINEERING-TRANS. NON LABOR	\$ 720	\$ 720	\$ -	0%
1-00-562-012 -SUBSTATION EXPENSES - TRANS. NON LABOR	3,080	3,080	-	0%
1-00-563-012 -OVERHEAD LINE EXPENSE - TRANS. - NON LABOR	1,560	1,560	-	0%
1-00-565-000 -TRANSMISSION OF ELECTRICITY - TCL	160,000	160,000	-	0%
1-00-565-200 -TRANSMISSION OF ELECTRICITY - PGE	71,000	71,000	-	0%
1-00-568-012 -MAINT SUPERVISION AND ENG. - TRANS. NON LABOR	1,340	1,340	-	0%
1-00-570-012 -MAINT OF SUBSTATION EQUIPMENT - TRANS. NON LABOR	1,000	1,000	-	0%
1-00-571-012 -MAINT OF OVERHEAD LINES - TRANS. NON LABOR	6,500	6,500	-	0%
1-00-580-012 -OPERATION, SUPERVSN, ENGINEERING - DIST. NON LABOR	15,500	15,500	-	0%
1-00-581-012 -LOAD DISPATCHING - DIST. NON LABOR	3,300	3,300	-	0%
1-00-582-012 -STATION EXPENSE - DIST. NON LABOR	6,500	6,500	-	0%
1-00-583-012 -OVERHEAD LINE EXPENSE - DIST. NON LABOR	32,800	32,800	-	0%
1-00-584-012 -UNDERGROUND LINE EXPENSE - DIST. NON LABOR	4,000	4,000	-	0%
1-00-586-012 -METER EXPENSE - DIST. NON LABOR	65,000	65,000	-	0%
1-00-587-012 -CUSTOMER INSTALLATION EXPENSE NON LABOR	500	500	-	0%
1-00-588-012 -MISC DISTRIBUTION EXPENSE NON LABOR	2,000	2,000	-	0%
1-00-590-012 -MAINT SUPERVSN AND ENGINEERING - DIST. NON LABOR	21,600	21,600	-	0%
1-00-592-012 -MAINT OF STATION EQUIPMENT - DIST. NON LABOR		3,400	(3,400)	-100.00%
1-00-593-012 -MAINT OF OVERHEAD LINES - DIST. NON LABOR		300,000	(300,000)	-100.00%
1-00-594-012 -MAINT OF UNDERGROUND LINES - DIST. NON LABOR	150,000	31,200	118,800	380.77%
1-00-595-012 -MAINT OF LINE TRANSFORMERS - DIST. NON LABOR	3,150	3,150	-	0.00%
1-00-596-012 -MAINT OF STREET LIGHTING - DIST. NON LABOR	15,350	15,350	-	0.00%
1-00-597-012 -MAINT OF METERS - DIST. NON LABOR	2,800	2,800	-	0.00%
1-00-901-012 -SUPERVISION OF CUSTOMER ACCOUNTING - NON LABOR	3,000	3,000	-	0.00%
1-00-902-012 -METER READING EXPENSE - NON LABOR	75,000	75,000	-	0.00%
1-00-903-012 -CUSTOMER RECORDS AND COLLECTION EXPENSE-NON LABOR	7,200	7,200	-	0.00%
1-00-908-212 -ECA/EEI EXPENSES NON LABOR	834,400	848,600	(14,200)	-1.67%
1-00-908-250 -ECA/EEI REVENUES	(1,192,000)	(1,092,000)	(100,000)	9.16%
1-00-908-320 -CONSERVATION INTEREST ACCOUNT	(2,000)	(2,000)	-	0.00%
1-00-928-100 -I-937 EXPENSES Audit	23,000	20,000	3,000	15.00%
1-00-928-212 -COMPLIANCE - WECC/NERC - NON LABOR	30,000	83,900	(53,900)	-64.24%
1-30-908-450 -PROFESSIONAL SERVICES	5,000	5,000	-	0.00%
1-30-908-455 -DUES/MEMBERSHIPS	1,000		1,000	100.00%
1-30-908-456 -ADVERTISING	30,000	15,000	15,000	100.00%
1-30-908-460 -SMALL TOOLS & MATERIALS	20,000		20,000	100.00%
1-30-908-470 -FURNITURE & EQUIPMENT	500	24,000	(23,500)	-97.92%
1-30-908-480 -OFFICE SUPPLIES	1,400	900	500	55.56%
1-30-908-550 -CELL PHONES	500	500	-	0.00%
1-30-908-560 -MISCELLANEOUS EXPENSES	5,000	5,000	-	0.00%
1-30-908-600 -CONSERVATION POTENTIAL ASSESMENT-600	500	500	-	0.00%
1-30-908-900 -RENEWABLE ENERGY COST RECOV INCENTV-900	25,000	25,000	-	0.00%
1-33-903-480 -OFFICE SUPPLIES	1,200	1,200	-	0.00%
1-33-905-540 -UTILITIES	16,800	18,100	(1,300)	-7.18%
1-33-905-560 -MISCELLANEOUS EXPENSES	700	700	-	0.00%
1-35-903-200 -CUSTOMER CREDIT CARD FEES-200	200,000	160,000	40,000	25.00%
1-35-903-300 -POSTAGE	120,000	120,000	-	0.00%
1-35-903-400 -CUSTOMER SERVICE - STATIONARY-400	35,000	30,000	5,000	16.67%
1-35-903-450 -PROFESSIONAL SERVICES		13,000	(13,000)	-100.00%
1-35-903-470 -FURNITURE & EQUIPMENT	13,000	18,000	(5,000)	-27.78%
1-35-903-480 -OFFICE SUPPLIES	20,000	40,000	(20,000)	-50.00%
1-35-903-520 -MAINTENANCE - SOFTWARE		5,000	(5,000)	-100.00%
1-35-903-530 -MAINTENANCE - EQUIPMENT	18,200	18,200	-	0.00%
1-35-903-540 -CUSTOMER SERVICE-UTILITIES	16,800	4,800	12,000	250.00%
1-35-903-550 -CELL PHONES	480	5,000	(4,520)	-90.40%
1-35-903-560 -MISCELLANEOUS EXPENSES	1,000	14,700	(13,700)	-93.20%
1-38-902-421 -METER READER-FR CLOTHING	3,000	1,800	1,200	66.67%
1-38-902-460 -SMALL TOOLS & MATERIALS	500	500	-	0.00%

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	2016 Budget	2015 Budget	Increase/ (Decrease)	% Change
1-38-902-480 -OFFICE SUPPLIES	500	500	-	0.00%
1-38-902-520 -MAINTENANCE - SOFTWARE	12,000	12,000	-	0.00%
1-38-902-530 -MAINTENANCE - EQUIPMENT	500	500	-	0.00%
1-38-902-550 -CELL PHONES	1,000	1,000	-	0.00%
1-38-902-560 -MISCELLANEOUS EXPENSES		2,000	(2,000)	-100.00%
1-40-556-455 -DUES/MEMBERSHIPS	35,000	35,000	-	0.00%
1-40-556-560 -MISCELLANEOUS EXPENSES	500		500	100.00%
1-45-570-000 -MAINT OF SUBSTN EQUIP-TRANS NON LABOR-000	30,000	30,000	-	0.00%
1-45-571-000 -MAINT OF O/H LINES-TRANS NON LABOR-000		80,000	(80,000)	-100.00%
1-45-580-100 -AUTOMATED MAPPING FACILITIES NON LABOR-100	4,000	4,000	-	0.00%
1-45-580-300 -LOCATING SERVICES-300	50,000	50,000	-	0.00%
1-45-580-450 -PROFESSIONAL SERVICES		32,000	(32,000)	-100.00%
1-45-580-455 -DUES/MEMBERSHIPS	10,500	2,500	8,000	320.00%
1-45-580-460 -SMALL TOOLS & MATERIALS		5,000	(5,000)	-100.00%
1-45-580-480 -OFFICE SUPPLIES	1,000	3,000	(2,000)	-66.67%
1-45-580-520 -MAINTENANCE - SOFTWARE	63,450	9,500	53,950	567.89%
1-45-580-530 -T-MAINTENANCE - EQUIPMENT	2,000	2,000	-	0.00%
1-45-580-550 -CELL PHONES	3,000	3,000	-	0.00%
1-45-580-560 -MISCELLANEOUS EXPENSES	1,000	6,000	(5,000)	-83.33%
1-45-582-000 -DIST NON LABOR		2,600	(2,600)	-100.00%
1-45-592-000 -MAINT OF STATION EQUIP-DIST NON LABOR	52,500	42,000	10,500	25.00%
1-45-593-000 -MAINT OF OVERHEAD LINES-DIST NON LABOR	5,500	155,500	(150,000)	-96.46%
1-45-594-000 -MAINT OF U/G LINES-DIST- NON LABOR	150,000	155,000	(5,000)	-3.23%
1-45-595-000 -MAINT OF TRANSFORMERS-DIST-NON LABOR		49,000	(49,000)	-100.00%
1-45-598-100 -MISC MAINT OF FIBER PLANT-NON LABOR-100	10,000	5,000	5,000	100.00%
1-48-903-475 -CUSTOMER SERVICE EXPENSES		12,000	(12,000)	-100.00%
1-48-905-475 -MORTON EXPENSES		2,500	(2,500)	-100.00%
1-50-570-000 -MAINT OF SUBSTN EQUIP-TRANS-NON LABOR	40,000	40,000	-	0.00%
1-50-580-550 -CELL PHONES	3,000	3,000	-	0.00%
1-50-580-560 -MISCELLANEOUS EXPENSES	3,000	3,000	-	0.00%
1-50-581-540 -DISPATCH-UTILITIES	4,900	5,500	(600)	-10.91%
1-50-581-560 -DISPATCH - MISCELLANEOUS EXPENSES	13,700	13,700	-	0.00%
1-50-582-000 -STATION EXPENSE-DIST NON LABOR		2,500	(2,500)	-100.00%
1-50-583-421 -FR CLOTHING	25,000	16,700	8,300	49.70%
1-50-583-460 -SMALL TOOLS & MATERIALS	25,000	60,000	(35,000)	-58.33%
1-50-583-470 -FURNITURE & EQUIPMENT	1,000	1,000	-	0.00%
1-50-583-530 -MAINTENANCE - EQUIPMENT	10,000	10,000	-	0.00%
1-50-583-540 -UTILITIES	3,400	3,400	-	0.00%
1-50-583-550 -CELL PHONES	6,000	6,000	-	0.00%
1-50-583-560 -MISCELLANEOUS EXPENSES	5,000	5,000	-	0.00%
1-50-584-000 -U/G LINE EXPENSE-DIST NON LABOR	8,000	8,000	-	0.00%
1-50-592-000 -MAINT OF STATION EQUIP-DIST-NON LABOR	12,000	8,700	3,300	37.93%
1-50-593-000 -MAINT OF OVERHEAD LINES-DIST NON LABOR	10,000	10,000	-	0.00%
1-50-596-000 -MAINT OF STREET LIGHTING-DIST-NON LAB	2,600	2,600	-	0.00%
1-50-598-000 -MISC MAINT OF DIST PLANT - NON LABOR	11,500	11,500	-	0.00%
1-50-598-100 -MISC MAINT OF FIBER PLANT-NON LABOR	5,000	5,000	-	0.00%
1-53-593-421 -FR CLOTHING	5,000	5,000	-	0.00%
1-53-593-460 -SMALL TOOLS & MATERIALS	10,000	10,000	-	0.00%
1-58-586-421 -FR CLOTHING	7,000	1,500	5,500	366.67%
1-58-586-460 -SMALL TOOLS & MATERIALS	9,000	15,000	(6,000)	-40.00%
1-58-586-480 -OFFICE SUPPLIES	200	1,000	(800)	-80.00%
1-58-586-530 -MAINTENANCE - EQUIPMENT	3,000	4,000	(1,000)	-25.00%
1-58-586-550 -CELL PHONES	3,000	3,000	-	0.00%
1-58-586-560 -MISCELLANEOUS EXPENSES	15,800	1,000	14,800	1480.00%
1-58-592-000 -MAINT OF STATION EQUIP-DIST NON LABOR		20,000	(20,000)	-100.00%
1-58-597-000 -MAINT OF METERS-DIST-NON LABOR	7,500	7,400	100	1.35%
<b>Operations Expenses</b>	<b>\$ 1,563,930</b>	<b>\$ 2,208,000</b>	<b>\$ (644,070)</b>	<b>-29.17%</b>



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<u>Expenses</u>	2016 Budget	2015 Budget	Increase/ (Decrease)	% Change
<b><u>Labor &amp; Benefits</u></b>				
1-00-416-000 -COST AND EXPENSE OF MERCHANDISING, ETC. LABOR	\$ 91,200	\$ 91,200	\$ -	0.00%
1-00-537-000 -HYDRAULIC EXPENSES LABOR	200	12,039	(11,839)	-98.34%
1-00-543-000 -MAINT OF RESERVOIRS, DAMS, WATERWAYS LABOR	5,000	1,344	3,656	272.02%
1-00-560-000 -OPERATION, SUPERVISION, ENGINEERING - TRANS. LABOR	28,800	37,503	(8,703)	-23.21%
1-00-561-000 -LOAD DISPATCHING - TRANS. LABOR	5,400	672	4,728	703.57%
1-00-562-000 -SUBSTATION EXPENSES - TRANS. LABOR	5,700	672	5,028	748.21%
1-00-563-000 -OVERHEAD LINE EXPENSE - TRANS. - LABOR	2,400	4,536	(2,136)	-47.09%
1-00-568-000 -MAINT SUPERVISION AND ENG. - TRANS. LABOR	96,300	50,220	46,080	91.76%
1-00-570-000 -MAINT OF SUBSTATION EQUIPMENT - TRANS. LABOR	26,500	4,536	21,964	484.22%
1-00-571-000 -MAINT OF OVERHEAD LINES - TRANS. LABOR	36,400	33,318	3,082	9.25%
1-00-580-000 -OPERATION, SUPERVISION, ENGINEERING - DIST. LABOR	776,000	895,860	(119,860)	-13.38%
1-00-580-100 -AUTOMATED MAPPING FACILITIES MANAGEMENT LABOR	171,200	103,452	67,748	65.49%
1-00-580-200 -OPERATION, SUPERVISION, ENGINEERING - FIBER LABOR	2,800	4,884	(2,084)	-42.67%
1-00-581-000 -LOAD DISPATCHING - DIST. LABOR	647,200	546,762	100,438	18.37%
1-00-582-000 -STATION EXPENSE - DIST. LABOR	17,200	56,526	(39,326)	-69.57%
1-00-583-000 -OVERHEAD LINE EXPENSE - DIST. LABOR	383,800	441,213	(57,413)	-13.01%
1-00-584-000 -UNDERGROUND LINE EXPENSE - DIST. LABOR	7,000	12,039	(5,039)	-41.86%
1-00-586-000 -METER EXPENSE - DIST. LABOR	680,500	595,263	85,237	14.32%
1-00-587-000 -CUSTOMER INSTALLATION EXPENSE LABOR	14,300	26,170	(11,870)	-45.36%
1-00-588-000 -MISC DISTRIBUTION EXPENSE LABOR	33,700	55,129	(21,429)	-38.87%
1-00-588-100 -POLE CONTACT APPLICATION REVIEW LABOR	13,600	-	13,600	100.00%
1-00-590-000 -MAINT SUPERVISION AND ENGINEERING - DIST. LABOR	219,000	190,686	28,314	14.85%
1-00-592-000 -MAINT OF STATION EQUIPMENT - DIST. LABOR	35,800	78,507	(42,707)	-54.40%
1-00-593-000 -MAINT OF OVERHEAD LINES - DIST. LABOR	1,690,900	1,841,964	(151,064)	-8.20%
1-00-594-000 -MAINT OF UNDERGROUND LINES - DIST. LABOR	192,000	230,638	(38,638)	-16.75%
1-00-595-000 -MAINT OF LINE TRANSFORMERS - DIST. LABOR	58,600	55,653	2,947	5.30%
1-00-596-000 -MAINT OF STREET LIGHTING - DIST. LABOR	61,900	63,329	(1,429)	-2.26%
1-00-597-000 -MAINT OF METERS - DIST. LABOR	83,600	72,227	11,373	15.75%
1-00-598-000 -MISC MAINTENANCE OF DIST. PLANT LABOR	9,200	6,106	3,094	50.67%
1-00-598-100 -MISC MAINTENANCE OF FIBER PLANT - LABOR	15,600	5,931	9,669	163.02%
1-00-901-000 -SUPERVISION OF CUSTOMER ACCOUNTING - LABOR	377,800	198,598	179,202	90.23%
1-00-902-000 -METER READING EXPENSE - LABOR	507,200	463,021	44,179	9.54%
1-00-903-000 -CUSTOMER RECORDS AND COLLECTION EXPENSE - LABOR	1,394,200	1,101,201	292,999	26.61%
1-00-908-000 -SUPERVISION AND OPERATIONS-LABOR	293,000	92,328	200,672	217.35%
1-00-908-200 -ECA/EEI EXPENSES LABOR	5,600	168,317	(162,717)	-96.67%
1-00-920-000 -ADMINISTRATION AND GENERAL SALARIES - LABOR	2,151,600	2,021,834	129,766	6.42%
1-00-920-100 -COMMISSIONER PAYROLL	232,539	-	232,539	100.00%
1-00-925-000 -INJURIES & DAMAGES	40,000	141,313	(101,313)	-71.69%
1-00-925-100 -HEALTH, WELFARE, SAFETY, 1ST AID LABOR	71,100	106,596	(35,496)	-33.30%
1-00-926-000 -EMPLOYEE PENSION AND BENEFITS	20,000	72,700	(52,700)	-72.49%
1-00-926-600 -VEBA CASHOUT	50,000	50,000	-	0.00%
1-00-926-700 -SHORT TERM DISABILITY(EMPLOYER)	20,000	80,600	(60,600)	-75.19%
1-00-928-200 -COMPLIANCE - WECC/NERC - LABOR	27,800	62,220	(34,420)	-55.32%
1-00-935-000 -MAINT OF GENERAL PLANT - LABOR	55,889	97,505	(41,616)	-42.68%
1-00-556-000 -POWER MANANGEMENT LABOR	145,800	291,276	(145,476)	-49.94%
1-00-925-200 -SAFETY COORDINATOR SALARY	106,200	136,080	(29,880)	-21.96%
<b>Operating Labor &amp; Benefits</b>	<b>10,910,528</b>	<b>10,601,968</b>	<b>308,560</b>	<b>2.91%</b>
<b><u>Payroll Related Expenses</u></b>				
1-00-926-120 -PCORI FEES	700	700	-	0.00%
1-00-926-130 -REINSURANCE FEES	15,000	15,000	-	0.00%
1-00-926-140 -FLU SHOT CLINICS	3,000	2,000	1,000	50.00%
1-00-926-100 -RETIREE/COBRA MED INS - PREMIUMS & CLAIMS	140,000	164,700	(24,700)	-15.00%
<b>Payroll Related Expenses</b>	<b>158,700</b>	<b>182,400</b>	<b>(23,700)</b>	<b>-12.99%</b>
<b><u>Taxes</u></b>				
1-00-408-100 -TAXES - UTILITY	2,294,942	2,221,000	73,942	3.33%
1-00-408-110 -TAXES - LEASEHOLD	10,000	-	10,000	100.00%

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	2016	2015	Increase/	%
<u>Expenses</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Change</u>
1-00-408-200 -TAXES - PRIVILEGE	1,202,641	1,134,700	67,941	5.99%
1-00-408-300 -TAXES - BUSINESS & SALES	59,200	59,200	-	0.00%
<b>Taxes</b>	<b>3,566,783</b>	<b>3,414,900</b>	<b>151,883</b>	<b>4.45%</b>
<b><u>Travel and Training</u></b>				
1-05-921-440 -TRAVEL EXPENSES	25,000	25,000	-	0.00%
1-10-921-440 -TRAVEL EXPENSES	20,000	25,000	(5,000)	-20.00%
1-15-921-440 -TRAVEL EXPENSES	3,500	10,000	(6,500)	-65.00%
1-20-921-440 -TRAVEL EXPENSES	10,000	10,000	-	0.00%
1-30-908-440 -TRAVEL EXPENSES	4,000	1,500	2,500	166.67%
1-33-903-440 -TRAVEL EXPENSES	1,000	1,000	-	0.00%
1-35-903-440 -TRAVEL EXPENSES	7,000	5,000	2,000	40.00%
1-38-902-440 -TRAVEL EXPENSES	500	500	-	0.00%
1-40-556-440 -TRAVEL EXPENSES	30,900	24,000	6,900	28.75%
1-45-580-440 -TRAVEL EXPENSES	20,000	16,000	4,000	25.00%
1-48-921-440 -TRAVEL EXPENSES	15,000	20,000	(5,000)	-25.00%
1-50-580-440 -TRAVEL EXPENSES	25,000	5,000	20,000	400.00%
1-50-583-440 -TRAVEL EXPENSES	6,000	8,000	(2,000)	-25.00%
1-58-586-440 -TRAVEL EXPENSES	4,000	5,000	(1,000)	-20.00%
1-05-921-445 -TRAINING EXPENSES	15,000	25,000	(10,000)	-40.00%
1-10-921-445 -TRAINING EXPENSES	5,000	5,000	-	0.00%
1-15-921-445 -TRAINING EXPENSES	4,000	4,000	-	0.00%
1-20-921-445 -TRAINING EXPENSES	5,000	5,000	-	0.00%
1-30-908-445 -TRAINING EXPENSES	8,000	8,000	-	0.00%
1-35-903-445 -TRAINING EXPENSES	20,000	15,000	5,000	33.33%
1-38-902-445 -TRAINING EXPENSES	500	500	-	0.00%
1-40-556-445 -TRAINING EXPENSES	5,500	3,500	2,000	57.14%
1-45-580-445 -TRAINING EXPENSES	13,000	12,000	1,000	8.33%
1-48-921-445 -TRAINING EXPENSES	6,000	10,000	(4,000)	-40.00%
1-50-580-445 -TRAINING EXPENSES	10,000	30,000	(20,000)	-66.67%
1-50-583-445 -TRAINING EXPENSES	1,000	22,000	(21,000)	-95.45%
1-58-586-445 -TRAINING EXPENSES	3,600	5,000	(1,400)	-28.00%
<b>Travel and Training</b>	<b>268,500</b>	<b>301,000</b>	<b>(32,500)</b>	<b>-10.80%</b>
<b><u>Safety Equipment</u></b>				
1-58-586-420 -SAFETY EQUIPMENT	1,250	1,250	-	0.00%
1-53-593-420 -SAFETY EQUIPMENT	5,415	5,415	-	0.00%
1-50-583-420 -SAFETY EQUIPMENT	30,580	30,580	-	0.00%
1-00-925-112 -HEALTH, WELFARE, SAFETY, 1ST AID - NON LABOR	14,000	14,000	-	0.00%
<b>Safety Equipment/Training</b>	<b>51,245</b>	<b>51,245</b>	<b>-</b>	<b>0.00%</b>
<b><u>General and Administrative</u></b>				
1-00-924-000 -PROPERTY INSURANCE	165,000	165,000	-	0.00%
1-00-924-100 -COAL CREEK EXPENSES - PCB CLEANUP	2,500	-	2,500	100.00%
1-05-921-480 -OFFICE SUPPLIES	300	-	300	100.00%
1-05-921-550 -CELL PHONES	480	-	480	100.00%
1-05-921-560 -MISCELLANEOUS EXPENSES	200	-	200	100.00%
1-05-923-450 -PROFESSIONAL SERVICES	7,500	7,500	-	0.00%
1-10-913-456 -ADVERTISING	20,000	40,000	(20,000)	-50.00%
1-10-921-300 -ADMIN-POSTAGE	20,000	-	20,000	100.00%
1-10-921-470 -FURNITURE & EQUIPMENT	5,000	-	5,000	100.00%
1-10-921-480 -OFFICE SUPPLIES	15,000	18,500	(3,500)	-18.92%
1-10-921-540 -UTILITIES	35,000	41,200	(6,200)	-15.05%
1-10-921-550 -CELL PHONES	2,500	2,500	-	0.00%
1-10-921-560 -MISCELLANEOUS EXPENSES	10,000	5,000	5,000	100.00%
1-10-923-450 -PROFESSIONAL SERVICES	249,000	207,000	42,000	20.29%
1-10-930-455 -DUES/MEMBERSHIPS	228,650	258,700	(30,050)	-11.62%
1-10-935-000 -BUILDING MAINTENANCE/JANITORIAL	35,000	-	35,000	100.00%
1-15-913-456 -ADVERTISING	10,000	15,000	(5,000)	-33.33%
1-15-921-470 -FURNITURE & EQUIPMENT	500	-	500	100.00%

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<u>Expenses</u>	<b>2016</b>	<b>2015</b>	<b>Increase/</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Change</b>
1-15-921-480 -OFFICE SUPPLIES	500	-	500	100.00%
1-15-921-550 -CELL PHONES	400	-	400	100.00%
1-15-921-560 -MISCELLANEOUS EXPENSES	10,000	25,000	(15,000)	-60.00%
1-15-923-450 -PROFESSIONAL SERVICES	95,000	135,000	(40,000)	-29.63%
1-15-930-455 -DUES/MEMBERSHIPS	15,000	19,500	(4,500)	-23.08%
1-15-935-520 -MAINTENANCE - SOFTWARE	5,000	-	5,000	100.00%
1-20-921-100 -BANK FEES FOR LINE/LETTER OF CREDIT-100	7,500	7,500	-	0.00%
1-20-921-470 -FURNITURE & EQUIPMENT	4,000	4,000	-	0.00%
1-20-921-480 -OFFICE SUPPLIES	6,500	6,500	-	0.00%
1-20-921-550 -CELL PHONES	720	720	-	0.00%
1-20-921-560 -MISCELLANEOUS EXPENSES	39,500	53,000	(13,500)	-25.47%
1-20-923-450 -PROFESSIONAL SERVICES	37,500	39,500	(2,000)	-5.06%
1-20-930-455 -DUES/MEMBERSHIPS	1,800	1,000	800	80.00%
1-20-935-520 -MAINTENANCE - SOFTWARE	7,000	-	7,000	100.00%
1-20-935-530 -MAINTENANCE - EQUIPMENT	-	1,500	(1,500)	-100.00%
1-33-935-100 -BUILDING MAINTENANCE/JANITORIAL-100	6,000	6,000	-	0.00%
1-48-921-450 -PROFESSIONAL SERVICES	30,000	20,000	10,000	50.00%
1-48-921-470 -FURNITURE & EQUIPMENT	-	2,000	(2,000)	-100.00%
1-48-921-475 -COMMISSION, ADMIN, ACCOUNTING AND HR EXPENSES	-	5,000	(5,000)	-100.00%
1-48-921-480 -OFFICE SUPPLIES	2,500	500	2,000	400.00%
1-48-921-520 -MAINTENANCE - SOFTWARE	138,600	80,000	58,600	73.25%
1-48-921-530 -MAINTENANCE - EQUIPMENT	23,000	33,000	(10,000)	-30.30%
1-48-921-560 -MISCELLANEOUS EXPENSES	-	2,500	(2,500)	-100.00%
1-48-921-550 -CELL PHONES	2,500	2,500	-	0.00%
1-50-935-000 -BUILDING MAINTENANCE/JANITORIAL	38,740	38,740	-	0.00%
1-50-935-550 -CELL PHONES	1,000	-	1,000	100.00%
<b>General and Adminstrative</b>	<b>1,279,390</b>	<b>1,243,860</b>	<b>35,530</b>	<b>2.86%</b>
<b>Misc. Expenses</b>				
1-00-416-012 -COST AND EXPENSE OF MERCHANDISING, ETC. NON LABOR	11,700	11,700	-	0.00%
1-00-935-012 -MAINT OF GENERAL PLANT - NON LABOR	39,300	-	39,300	100.00%
<b>Misc. Expenses</b>	<b>51,000</b>	<b>11,700</b>	<b>39,300</b>	<b>335.90%</b>
<b>Fiber Expenses</b>				
1-00-598-112 -MISC MAINTENANCE OF FIBER PLANT - NON LABOR	10,000	2,000	8,000	400.00%
<b>Fiber Expenses</b>	<b>10,000</b>	<b>2,000</b>	<b>8,000</b>	<b>400.00%</b>
<b>Total Non Capital Expenses - (Purchased Power &amp; Operations Excluded)</b>	<b>\$ 16,296,146</b>	<b>\$ 15,809,073</b>	<b>\$ 487,073</b>	<b>3.08%</b>

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<b><u>Capitalized Costs - Summary</u></b>	<b>2016 Budget</b>	<b>2015 Budget</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b><u>Transmission Capital</u></b>				
Substations	\$ 52,300	\$ 158,064	\$ (105,764)	-66.91%
Total Poles & Fixtures	84,500	30,140	54,360	180.36%
Total Overhead Conductor & Devices	3,300	15,060	(11,760)	-78.09%
<b>Total Transmission Capital</b>	<b>140,100</b>	<b>203,264</b>	<b>(63,164)</b>	<b>-31.07%</b>
<b><u>Distribution Capital</u></b>				
Total Land & Land Rights	4,400	10,900	(6,500)	-59.63%
Total Station Equipment	54,700	59,050	(4,350)	-7.37%
Total Poles, Towers & Fixtures	648,800	489,400	159,400	32.57%
Total Overhead Conductor & Devices	287,985	249,750	38,235	15.31%
Total Conduit	217,500	182,150	35,350	19.41%
Total Underground Conductor & Devices	505,700	530,650	(24,950)	-4.70%
Total Line Transformers	269,000	125,000	144,000	115.20%
Total Pad Mount Transformers	243,000	175,000	68,000	38.86%
Total Voltage Regulators	84,000	60,000	24,000	40.00%
Total Services	287,400	292,100	(4,700)	-1.61%
Total Meters	147,100	98,400	48,700	49.49%
Total Street Light & Sig. Systems	3,800	3,360	440	13.10%
<b>Total Distribution Capital</b>	<b>2,753,385</b>	<b>2,275,760</b>	<b>477,625</b>	<b>20.99%</b>
<b><u>General Capital</u></b>				
Total Land & Land Rights	-	-	-	0.00%
Total Structures & Improvements	100,000	12,000	88,000	733.33%
Total Office Furniture & Equipment	340,000	894,400	(554,400)	-61.99%
Total Transportation Equipment	485,000	447,000	38,000	8.50%
Total Stores Equipment	3,000	3,000	-	0.00%
Total Tools, Shop & Garage Equipment	20,000	20,000	-	0.00%
Total Laboratory Equipment	19,800	10,800	9,000	83.33%
Total Power Operated Equipment	-	-	-	100.00%
Total Communication Equipment	-	25,700	(25,700)	-100.00%
Total Miscellaneous Equipment	-	25,000	(25,000)	-100.00%
<b>Total General Capital</b>	<b>967,800</b>	<b>1,437,900</b>	<b>(470,100)</b>	<b>-32.69%</b>
<b><u>Allocated Costs</u></b>				
Total Allocated Costs	1,733,400	3,023,016	(1,289,616)	-42.66%
<b>Total Capitalized Costs</b>	<b>\$ 5,594,685</b>	<b>\$ 6,939,940</b>	<b>\$ (1,345,255)</b>	<b>-19.38%</b>

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**Capitalized Costs - Detail**

	2016 Budget	2015 Budget	<u>Increase/</u> (Decrease)	<u>%</u> Change
<b><u>Transmission Capital</u></b>				
<b>Substations</b>				
1-00-353-010 -SUBSTATION EQUIPMENT - TRANSMISSION, CWIP LABOR	\$ 2,300	\$ 8,064	\$ (5,764)	-71.48%
1-00-353-012 -SUBSTATION EQUIPMENT - TRANS, CWIP NONLABOR	50,000	150,000	(100,000)	-66.67%
<b>Total Substations</b>	<b>52,300</b>	<b>158,064</b>	<b>(105,764)</b>	<b>-66.91%</b>
<b>Poles &amp; Fixtures</b>				
1-00-355-010 -POLES & FIXTURES - TRANSMISSION, CWIP LABOR	80,900	26,540	54,360	204.82%
1-00-355-012 -POLES & FIXTURES - TRANSMISSION, CWIP NON LABOR	3,600	3,600	-	0.00%
<b>Total Poles &amp; Fixtures</b>	<b>84,500</b>	<b>30,140</b>	<b>54,360</b>	<b>180.36%</b>
<b>Overhead Conductor &amp; Devices</b>				
1-00-356-010 -OVERHEAD CONDUCTOR & DEVICES-TRANS, CWIP LABOR	500	12,260	(11,760)	-95.92%
1-00-356-012 -OVERHEAD CONDUCTOR & DEVICES-TRANS, CWIP NON LABOR	2,800	2,800	-	0.00%
<b>Total Overhead Conductor &amp; Devices</b>	<b>3,300</b>	<b>15,060</b>	<b>(11,760)</b>	<b>-78.09%</b>
<b><u>Distribution Capital</u></b>				
<b>Land &amp; Land Rights</b>				
1-00-360-010 -LAND & LAND RIGHTS - DISTRIBUTION, CWIP LABOR	1,400	7,900	(6,500)	-82.28%
1-00-360-012 -LAND & LAND RIGHTS - DISTRIBUTION, CWIP NON LABOR	3,000	3,000	-	0.00%
<b>Total Land &amp; Land Rights</b>	<b>4,400</b>	<b>10,900</b>	<b>(6,500)</b>	<b>-59.63%</b>
<b>Station Equipment</b>				
1-00-361-012 -STRUCTURES & IMPROVEMENTS - DIST., CWIP NON LABOR	2,500	2,500	-	0.00%
1-00-362-010 -STATION EQUIPMENT - DISTRIBUTION, CWIP LABOR	2,200	6,550	(4,350)	-66.41%
1-00-362-012 -STATION EQUIPMENT - DISTRIBUTION, CWIP NON LABOR	50,000	50,000	-	0.00%
<b>Total Station Equipment</b>	<b>54,700</b>	<b>59,050</b>	<b>(4,350)</b>	<b>-7.37%</b>
<b>Poles, Towers &amp; Fixtures</b>				
1-00-364-010 -POLES, TOWERS & FIXTURES - DIST, CWIP LABOR	630,800	471,400	159,400	33.81%
1-00-364-012 -POLES, TOWERS & FIXTURES - DIST, CWIP NON LABOR	18,000	18,000	-	0.00%
<b>Total Poles, Towers &amp; Fixtures</b>	<b>648,800</b>	<b>489,400</b>	<b>159,400</b>	<b>32.57%</b>
<b>Overhead Conductor &amp; Devices</b>				
1-00-365-010 -OVERHEAD CONDUCTOR & DEVICES - DIST, CWIP LABOR	233,985	199,750	34,235	17.14%
1-00-365-011 -RECLOSERS, SECTIONALIZERS, & BREAKERS, CWIP	54,000	50,000	4,000	8.00%
<b>Total Overhead Conductor &amp; Devices</b>	<b>287,985</b>	<b>249,750</b>	<b>38,235</b>	<b>15.31%</b>
<b>Conduit</b>				
1-00-366-010 -CONDUIT - DISTRIBUTION, CWIP LABOR	117,500	82,150	35,350	43.03%
1-00-366-012 -CONDUIT - DISTRIBUTION, CWIP NON LABOR	100,000	100,000	-	0.00%
<b>Total Conduit</b>	<b>217,500</b>	<b>182,150</b>	<b>35,350</b>	<b>19.41%</b>
<b>Underground Conductor &amp; Devices</b>				
1-00-367-010 -UNDERGROUND CONDUCTOR & DEVICES - DIST, CWIP LABOR	380,600	405,550	(24,950)	-6.15%
1-00-367-012 -UNDERGROUND CONDUCTOR & DEVICES-DIST CWIP NONLABOR	125,100	125,100	-	0.00%
<b>Total Underground Conductor &amp; Devices</b>	<b>505,700</b>	<b>530,650</b>	<b>(24,950)</b>	<b>-4.70%</b>

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<u>Capitalized Costs - Detail</u>		2016 Budget	2015 Budget	Increase/ (Decrease)	% Change
<b>Line Transformers</b>					
1-00-368-010 -POLE MT TRANSFORMERS - DISTRIBUTION, CWIP LABOR		80,000	-	80,000	100.00%
1-00-368-015 -POLE MT TRANSFORMERS - DISTRIBUTION, CWIP NON LABOR		189,000	125,000	64,000	51.20%
<b>Total Line Transformers</b>		<b>269,000</b>	<b>125,000</b>	<b>144,000</b>	<b>115.20%</b>
<b>Pad Mount Transformers</b>					
1-00-368-011 -PAD MOUNT TRANSFORMERS, CWIP		243,000	175,000	68,000	38.86%
<b>Total Pad Mount Transformers</b>		<b>243,000</b>	<b>175,000</b>	<b>68,000</b>	<b>38.86%</b>
<b>Voltage Regulators</b>					
1-00-368-013 -CAPACITORS, CWIP		20,000	-	20,000	100.00%
1-00-368-014 -REGULATORS, CWIP		64,000	60,000	4,000	6.67%
<b>Total Voltage Regulators</b>		<b>84,000</b>	<b>60,000</b>	<b>24,000</b>	<b>40.00%</b>
<b>Services</b>					
1-00-369-010 -SERVICES - DISTRIBUTION, CWIP LABOR		284,600	289,300	(4,700)	-1.62%
1-00-369-012 -SERVICES - DISTRIBUTION, CWIP NON LABOR		2,800	2,800	-	0.00%
<b>Total Services</b>		<b>287,400</b>	<b>292,100</b>	<b>(4,700)</b>	<b>-1.61%</b>
<b>Meters</b>					
1-00-370-010 -METERS - DISTRIBUTION, CWIP LABOR		25,000	-	25,000	100.00%
1-00-370-012 -METERS - DISTRIBUTION, CWIP NON LABOR		97,200	90,000	7,200	8.00%
1-00-371-010 -INSTALLATIONS ON CUST. PREMISES - DIST. CWIP LABOR		9,500	8,400	1,100	13.10%
1-00-382-010 -COMPUTER HARDWARE-TRANS./MARKET OPER-CWIP LABOR		15,400	-	15,400	100.00%
<b>Total Meters</b>		<b>147,100</b>	<b>98,400</b>	<b>48,700</b>	<b>49.49%</b>
<b>Street Light &amp; Sig. Systems</b>					
1-00-373-010 -STREET LIGHT & SIG. SYSTEMS - DIST, CWIP LABOR		3,800	3,360	440	13.10%
<b>Total Street Light &amp; Sig. Systems</b>		<b>3,800</b>	<b>3,360</b>	<b>440</b>	<b>13.10%</b>
<b>Structures &amp; Improvements</b>					
1-00-390-010 -STRUCTURES & IMPROVEMENTS, CWIP		-	12,000	(12,000)	-100.00%
1-00-390-012 -STRUCTURES & IMPROVEMENTS, CWIP - NON LABOR		100,000	-	100,000	100.00%
<b>Total Structures &amp; Improvements</b>		<b>100,000</b>	<b>12,000</b>	<b>88,000</b>	<b>733.33%</b>
Detail	* Ops Security Controls	65,000			
	* Office Garage Vapor Barrier	35,000			
<b>Office Furniture &amp; Equipment</b>					
1-00-391-012 -OFFICE FURNITURE & EQUIPMENT - CWIP		340,000	894,400	(554,400)	-61.99%
<b>Total Office Furniture &amp; Equipment</b>		<b>340,000</b>	<b>894,400</b>	<b>(554,400)</b>	<b>-61.99%</b>
Detail	* Software				
	GIS Phase II	170,000			
	* Equipment				
	Phone System	150,000			
	Various - (IS List)	20,000			
<b>Transportation Equipment</b>					
1-00-392-012 -TRANSPORTATION EQUIPMENT - CWIP		485,000	447,000	38,000	8.50%
<b>Total Transportation Equipment</b>		<b>485,000</b>	<b>447,000</b>	<b>38,000</b>	<b>8.50%</b>
Detail	* Digger/Derrick	330,000			
	* Mechanics Truck	115,000			
	* F250 Service Truck - Chandler	40,000			
<b>Stores Equipment</b>					
1-00-393-012 -STORES EQUIPMENT - CWIP		3,000	3,000	-	0.00%
<b>Total Stores Equipment</b>		<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>0.00%</b>

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<b>Capitalized Costs - Detail</b>	<b>2016 Budget</b>	<b>2015 Budget</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b>Tools, Shop &amp; Garage Equipment</b>				
1-00-394-012 -TOOLS, SHOP & GARAGE EQUIPMENT - CWIP	20,000	20,000	-	0.00%
<b>Total Tools, Shop &amp; Garage Equipment</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0.00%</b>
<b>Laboratory Equipment</b>				
1-00-395-012 -LABORATORY EQUIPMENT - CWIP	19,800	10,800	9,000	83.33%
<b>Total Laboratory Equipment</b>	<b>19,800</b>	<b>10,800</b>	<b>9,000</b>	<b>83.33%</b>
<b>Communication Equipment</b>				
1-00-397-012 -COMMUNICATION EQUIP - FIBER OPTIC, CWIP NON LABOR	-	25,700	(25,700)	-100.00%
<b>Total Communication Equipment</b>	<b>-</b>	<b>25,700</b>	<b>(25,700)</b>	<b>-100.00%</b>
<b>Miscellaneous Equipment</b>				
1-00-398-012 -MISC EQUIPMENT - CWIP	-	25,000	(25,000)	-100.00%
<b>Total Miscellaneous Equipment</b>	<b>-</b>	<b>25,000</b>	<b>(25,000)</b>	<b>-100.00%</b>
<b>Allocated Costs</b>				
1-00-154-000 -MATERIALS AND SUPPLIES - NONEXEMPT	850,000	900,000	(50,000)	-5.56%
1-00-154-100 -MATERIALS AND SUPPLIES - EXEMPT	125,000	200,000	(75,000)	-37.50%
1-00-154-200 -FIBER MATERIALS & SUPPLIES - NONEXEMPT	10,000	-	10,000	100.00%
1-00-154-210 -FIBER MATERIALS & SUPPLIES - EXEMPT	200	200	-	0.00%
1-00-163-012 -STORES EXPENSE - UNDISTRIBUTED- NON LABOR	34,500	-	34,500	100.00%
1-00-163-100 -FIBER STORES EXPENSE - UNDISTRIBUTED LABOR	2,200	5,000	(2,800)	-56.00%
1-00-163-000 -STORES EXPENSE - UNDISTRIBUTED- LABOR	209,200	252,100	(42,900)	-17.02%
1-00-108-110 -ACCUMULATED PROVISION FOR DEPR DISTR PLANT - LABOR	459,100	222,396	236,704	106.43%
1-00-108-310 -ACCUMULATED PROVISION FOR DEPR TRANS PLANT - LABOR	43,200	10,800	32,400	300.00%
Allocated Costs of 2015 (Automated 2016)	-	1,432,520	(1,432,520)	-100.00%
<b>Total Allocated Costs</b>	<b>1,733,400</b>	<b>3,023,016</b>	<b>(1,289,616)</b>	<b>-42.66%</b>
<b>Total Capitalized Costs</b>	<b>\$ 5,594,685</b>	<b>\$ 6,939,940</b>	<b>\$ (1,345,255)</b>	<b>-19.38%</b>

# SUPPLEMENTAL INFORMATION



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<u>Total Labor &amp; Benefits</u>	2016 Budget	2015 Budget	<u>Increase/ (Decrease)</u>	<u>% Change</u>
<b><u>Operating Labor &amp; Benefits</u></b>				
1-00-416-000 -COST AND EXPENSE OF MERCHANDISING, ETC. LABOR	\$ 91,200	\$ 91,200	\$ -	0.00%
1-00-537-000 -HYDRAULIC EXPENSES LABOR	200	12,039	(11,839)	-98.34%
1-00-543-000 -MAINT OF RESERVOIRS, DAMS, WATERWAYS LABOR	5,000	1,344	3,656	272.02%
1-00-556-000 -POWER MANANGEMENT LABOR	145,800	291,276	(145,476)	-49.94%
1-00-560-000 -OPERATION, SUPERVISION, ENGINEERING - TRANS. LABOR	28,800	37,503	(8,703)	-23.21%
1-00-561-000 -LOAD DISPATCHING - TRANS. LABOR	5,400	672	4,728	703.57%
1-00-562-000 -SUBSTATION EXPENSES - TRANS. LABOR	5,700	672	5,028	748.21%
1-00-563-000 -OVERHEAD LINE EXPENSE - TRANS. - LABOR	2,400	4,536	(2,136)	-47.09%
1-00-568-000 -MAINT SUPERVISION AND ENG. - TRANS. LABOR	96,300	50,220	46,080	91.76%
1-00-570-000 -MAINT OF SUBSTATION EQUIPMENT - TRANS. LABOR	26,500	4,536	21,964	484.22%
1-00-571-000 -MAINT OF OVERHEAD LINES - TRANS. LABOR	36,400	33,318	3,082	9.25%
1-00-580-000 -OPERATION, SUPERVISION, ENGINEERING - DIST. LABOR	776,000	895,860	(119,860)	-13.38%
1-00-580-100 -AUTOMATED MAPPING FACILITIES MANAGEMENT LABOR	171,200	103,452	67,748	65.49%
1-00-580-200 -OPERATION, SUPERVISION, ENGINEERING - FIBER LABOR	2,800	4,884	(2,084)	-42.67%
1-00-581-000 -LOAD DISPATCHING - DIST. LABOR	647,200	546,762	100,438	18.37%
1-00-582-000 -STATION EXPENSE - DIST. LABOR	17,200	56,526	(39,326)	-69.57%
1-00-583-000 -OVERHEAD LINE EXPENSE - DIST. LABOR	383,800	441,213	(57,413)	-13.01%
1-00-584-000 -UNDERGROUND LINE EXPENSE - DIST. LABOR	7,000	12,039	(5,039)	-41.86%
1-00-586-000 -METER EXPENSE - DIST. LABOR	680,500	595,263	85,237	14.32%
1-00-587-000 -CUSTOMER INSTALLATION EXPENSE LABOR	14,300	26,170	(11,870)	-45.36%
1-00-588-000 -MISC DISTRIBUTION EXPENSE LABOR	33,700	55,129	(21,429)	-38.87%
1-00-588-100 -POLE CONTACT APPLICATION REVIEW LABOR	13,600	-	13,600	100.00%
1-00-590-000 -MAINT SUPERVISION AND ENGINEERING - DIST. LABOR	219,000	190,686	28,314	14.85%
1-00-592-000 -MAINT OF STATION EQUIPMENT - DIST. LABOR	35,800	78,507	(42,707)	-54.40%
1-00-593-000 -MAINT OF OVERHEAD LINES - DIST. LABOR	1,690,900	1,841,964	(151,064)	-8.20%
1-00-594-000 -MAINT OF UNDERGROUND LINES - DIST. LABOR	192,000	230,638	(38,638)	-16.75%
1-00-595-000 -MAINT OF LINE TRANSFORMERS - DIST. LABOR	58,600	55,653	2,947	5.30%
1-00-596-000 -MAINT OF STREET LIGHTING - DIST. LABOR	61,900	63,329	(1,429)	-2.26%
1-00-597-000 -MAINT OF METERS - DIST. LABOR	83,600	72,227	11,373	15.75%
1-00-598-000 -MISC MAINTENANCE OF DIST. PLANT LABOR	9,200	6,106	3,094	50.67%
1-00-598-100 -MISC MAINTENANCE OF FIBER PLANT - LABOR	15,600	5,931	9,669	163.02%
1-00-901-000 -SUPERVISION OF CUSTOMER ACCOUNTING - LABOR	377,800	198,598	179,202	90.23%
1-00-902-000 -METER READING EXPENSE - LABOR	507,200	463,021	44,179	9.54%
1-00-903-000 -CUSTOMER RECORDS AND COLLECTION EXPENSE - LABOR	1,394,200	1,101,201	292,999	26.61%
1-00-908-000 -SUPERVISION AND OPERATIONS-LABOR	293,000	92,328	200,672	217.35%
1-00-908-200 -ECA/EEI EXPENSES LABOR	5,600	168,317	(162,717)	-96.67%
1-00-920-000 -ADMINISTRATION AND GENERAL SALARIES - LABOR	2,151,600	2,021,834	129,766	6.42%
1-00-920-100 -COMMISSIONER PAYROLL	232,539	-	232,539	100.00%
1-00-925-000 -INJURIES & DAMAGES	40,000	141,313	(101,313)	-71.69%
1-00-925-100 -HEALTH, WELFARE, SAFETY, 1ST AID LABOR	71,100	106,596	(35,496)	-33.30%
1-00-925-200 -SAFETY COORDINATOR SALARY	106,200	136,080	(29,880)	-21.96%
1-00-926-000 -EMPLOYEE PENSION AND BENEFITS	20,000	72,700	(52,700)	-72.49%
1-00-926-600 -VEBA CASHOUT	50,000	50,000	-	0.00%
1-00-926-700 -SHORT TERM DISABILITY(EMPLOYER)	20,000	80,600	(60,600)	-75.19%
1-00-928-200 -COMPLIANCE - WECC/NERC - LABOR	27,800	62,220	(34,420)	-55.32%
1-00-935-000 -MAINT OF GENERAL PLANT - LABOR	55,889	97,505	(41,616)	-42.68%
<b>Total Operating Labor &amp; Benefits</b>	<b>10,910,528</b>	<b>10,601,968</b>	<b>308,560</b>	<b>2.91%</b>
<b><u>Capitalized Labor &amp; Benefits</u></b>				
1-00-350-010 -LAND & LAND RIGHTS - TRANSMISSION, CWIP LABOR	-	840	(840)	-100.00%
1-00-353-010 -SUBSTATION EQUIPMENT - TRANSMISSION, CWIP LABOR	2,300	8,064	(5,764)	-71.48%
1-00-355-010 -POLES & FIXTURES - TRANSMISSION, CWIP LABOR	80,900	26,540	54,360	204.82%
1-00-356-010 -OVERHEAD CONDUCTOR & DEVICES-TRANS, CWIP LABOR	500	12,260	(11,760)	-95.92%
1-00-360-010 -LAND & LAND RIGHTS - DISTRIBUTION, CWIP LABOR	1,400	7,900	(6,500)	-82.28%
1-00-362-010 -STATION EQUIPMENT - DISTRIBUTION, CWIP LABOR	2,200	6,550	(4,350)	-66.41%
1-00-364-010 -POLES, TOWERS & FIXTURES - DIST, CWIP LABOR	630,800	471,400	159,400	33.81%
1-00-365-010 -OVERHEAD CONDUCTOR & DEVICES - DIST, CWIP LABOR	233,985	199,750	34,235	17.14%

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	2016	2015	<u>Increase/</u>	<u>%</u>
	Budget	Budget	(Decrease)	Change
<b><u>Total Labor &amp; Benefits</u></b>				
1-00-366-010 -CONDUIT - DISTRIBUTION, CWIP LABOR	117,500	82,150	35,350	43.03%
1-00-367-010 -UNDERGROUND CONDUCTOR & DEVICES - DIST, CWIP LABOR	380,600	405,550	(24,950)	-6.15%
1-00-368-010 -POLE MT TRANSFORMERS - DISTRIBUTION, CWIP LABOR	80,000	-	80,000	100.00%
1-00-369-010 -SERVICES - DISTRIBUTION, CWIP LABOR	284,600	289,300	(4,700)	-1.62%
1-00-370-010 -METERS - DISTRIBUTION, CWIP LABOR	25,000	-	25,000	100.00%
1-00-371-010 -INSTALLATIONS ON CUST. PREMISES - DIST. CWIP LABOR	9,500	8,400	1,100	13.10%
1-00-373-010 -STREET LIGHT & SIG. SYSTEMS - DIST, CWIP LABOR	3,800	3,360	440	13.10%
1-00-382-010 -COMPUTER HARDWARE-TRANS./MARKET OPER-CWIP LABOR	15,400	-	15,400	100.00%
1-00-390-010 -STRUCTURES & IMPROVEMENTS, CWIP	-	12,000	(12,000)	-100.00%
1-00-397-011 -COMMUNICATION EQUIPMENT - FIBER OPTIC, CWIP LABOR	35,000	23,185	11,815	50.96%
<b>Total Capitalized Labor &amp; Benefits</b>	<b>1,903,485</b>	<b>1,557,249</b>	<b>346,236</b>	<b>22.23%</b>
<b><u>Allocated Labor &amp; Benefits</u></b>				
1-00-108-110 -ACCUMULATED PROVISION FOR DEPR DISTR PLANT - LABOR	459,100	222,396	236,704	106.43%
1-00-108-310 -ACCUMULATED PROVISION FOR DEPR TRANS PLANT - LABOR	43,200	10,800	32,400	300.00%
1-00-163-000 -STORES EXPENSE - UNDISTRIBUTED- LABOR	209,200	252,100	(42,900)	-17.02%
1-00-163-100 -FIBER STORES EXPENSE - UNDISTRIBUTED LABOR	2,200	5,000	(2,800)	-56.00%
1-00-184-000 -TRANSPORTATION LABOR	277,700	242,250	35,450	14.63%
<b>Total Allocated Labor &amp; Benefits</b>	<b>991,400</b>	<b>732,546</b>	<b>258,854</b>	<b>35.34%</b>
<b>Total Labor &amp; Benefits</b>	<b>\$ 13,805,413</b>	<b>\$ 12,891,763</b>	<b>\$ 913,650</b>	<b>7.09%</b>

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**Expenses By Department**

	<b>2016 Budget</b>	<b>2015 Budget</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b><u>Commisson</u></b>				
1-05-921-440 -TRAVEL EXPENSES	\$ 25,000	\$ 25,000	\$ -	0.00%
1-05-921-445 -TRAINING EXPENSES	15,000	25,000	(10,000)	-40.00%
1-05-921-480 -OFFICE SUPPLIES	300	-	300	100.00%
1-05-921-550 -CELL PHONES	480	-	480	100.00%
1-05-921-560 -MISCELLANEOUS EXPENSES	200	-	200	100.00%
1-05-923-450 -PROFESSIONAL SERVICES	7,500	7,500	-	0.00%
1-48-921-475 -COMMISSION, ADMIN, ACCOUNTING AND HR EXPENSES	-	5,000	(5,000)	-100.00%
<b>Commission Total</b>	<b>48,480</b>	<b>62,500</b>	<b>(14,020)</b>	<b>-22.43%</b>
<b><u>Administration</u></b>				
1-10-913-456 -ADVERTISING	20,000	40,000	(20,000)	-50.00%
1-10-921-300 -ADMIN-POSTAGE	20,000	-	20,000	100.00%
1-10-921-440 -TRAVEL EXPENSES	20,000	25,000	(5,000)	-20.00%
1-10-921-445 -TRAINING EXPENSES	5,000	5,000	-	0.00%
1-10-921-470 -FURNITURE & EQUIPMENT	5,000	-	5,000	100.00%
1-10-921-480 -OFFICE SUPPLIES	15,000	18,500	(3,500)	-18.92%
1-10-921-540 -UTILITIES	35,000	41,200	(6,200)	-15.05%
1-10-921-550 -CELL PHONES	2,500	2,500	-	0.00%
1-10-921-560 -MISCELLANEOUS EXPENSES	10,000	5,000	5,000	100.00%
1-10-923-450 -PROFESSIONAL SERVICES	249,000	207,000	42,000	20.29%
1-10-930-455 -DUES/MEMBERSHIPS	228,650	258,700	(30,050)	-11.62%
1-10-935-000 -BUILDING MAINTENANCE/JANITORIAL	35,000	-	35,000	100.00%
<b>Administration Total</b>	<b>645,150</b>	<b>602,900</b>	<b>42,250</b>	<b>7.01%</b>
<b><u>Human Resources</u></b>				
1-15-913-456 -ADVERTISING	10,000	15,000	(5,000)	-33.33%
1-15-921-440 -TRAVEL EXPENSES	3,500	10,000	(6,500)	-65.00%
1-15-921-445 -TRAINING EXPENSES	4,000	4,000	-	0.00%
1-15-921-470 -FURNITURE & EQUIPMENT	500	-	500	100.00%
1-15-921-480 -OFFICE SUPPLIES	500	-	500	100.00%
1-15-921-550 -CELL PHONES	400	-	400	100.00%
1-15-921-560 -MISCELLANEOUS EXPENSES	10,000	25,000	(15,000)	-60.00%
1-15-923-450 -PROFESSIONAL SERVICES	95,000	135,000	(40,000)	-29.63%
1-15-930-455 -DUES/MEMBERSHIPS	15,000	19,500	(4,500)	-23.08%
1-15-935-520 -MAINTENANCE - SOFTWARE	5,000	-	5,000	100.00%
<b>Human Resources Total</b>	<b>143,900</b>	<b>208,500</b>	<b>(64,600)</b>	<b>-30.98%</b>
<b><u>Accounting</u></b>				
1-20-921-100 -BANK FEES FOR LINE/LETTER OF CREDIT-100	7,500	7,500	-	0.00%
1-20-921-440 -TRAVEL EXPENSES	10,000	10,000	-	0.00%
1-20-921-445 -TRAINING EXPENSES	5,000	5,000	-	0.00%
1-20-921-470 -FURNITURE & EQUIPMENT	4,000	4,000	-	0.00%

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<u>Expenses By Department</u>	<b>2016</b>	<b>2015</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
	<b>Budget</b>	<b>Budget</b>		
1-20-921-480 -OFFICE SUPPLIES	6,500	6,500	-	0.00%
1-20-921-550 -CELL PHONES	720	720	-	0.00%
1-20-921-560 -MISCELLANEOUS EXPENSES	39,500	53,000	(13,500)	-25.47%
1-20-923-450 -PROFESSIONAL SERVICES	37,500	39,500	(2,000)	-5.06%
1-20-930-455 -DUES/MEMBERSHIPS	1,800	1,000	800	80.00%
1-20-935-520 -MAINTENANCE - SOFTWARE	7,000	-	7,000	100.00%
1-20-935-530 -MAINTENANCE - EQUIPMENT	-	1,500	(1,500)	-100.00%
<b>Accounting Total</b>	<b>119,520</b>	<b>128,720</b>	<b>(9,200)</b>	<b>-7.15%</b>
<b><u>Warehouse</u></b>				
1-25-163-440 -TRAVEL EXPENSES	500	-	500	100.00%
1-25-163-445 -TRAINING EXPENSES	500	-	500	100.00%
1-25-163-460 -SMALL TOOLS & MATERIALS	5,000	500	4,500	900.00%
1-25-163-470 -FURNITURE & EQUIPMENT	1,000	-	1,000	100.00%
1-25-163-480 -OFFICE SUPPLIES	1,000	500	500	100.00%
1-25-163-530 -MAINTENANCE - EQUIPMEN	2,500	1,000	1,500	150.00%
1-25-163-540 -UTILITIES	22,000	20,000	2,000	10.00%
1-25-163-560 -MISCELLANEOUS EXPENSES	2,000	-	2,000	100.00%
<b>Warehouse Total</b>	<b>34,500</b>	<b>22,000</b>	<b>12,500</b>	<b>56.82%</b>
<b><u>Conservation</u></b>				
1-30-908-420 -SAFETY EQUIPMENT	-	-	-	100.00%
1-30-908-440 -TRAVEL EXPENSES	4,000	1,500	2,500	166.67%
1-30-908-445 -TRAINING EXPENSES	8,000	8,000	-	0.00%
1-30-908-450 -PROFESSIONAL SERVICES	5,000	5,000	-	0.00%
1-30-908-455 -DUES/MEMBERSHIPS	1,000	-	1,000	100.00%
1-30-908-456 -ADVERTISING	30,000	15,000	15,000	100.00%
1-30-908-460 -SMALL TOOLS & MATERIALS	20,000	-	20,000	100.00%
1-30-908-470 -FURNITURE & EQUIPMENT	500	24,000	(23,500)	-97.92%
1-30-908-480 -OFFICE SUPPLIES	1,400	900	500	55.56%
1-30-908-550 -CELL PHONES	500	500	-	0.00%
1-30-908-560 -MISCELLANEOUS EXPENSES	5,000	5,000	-	0.00%
1-30-908-600 -CONSERVATION POTENTIAL ASSESMENT-600	500	500	-	0.00%
1-30-908-900 -RENEWABLE ENERGY COST RECOV INCENTV-900	25,000	25,000	-	0.00%
<b>Conservation Total</b>	<b>100,900</b>	<b>85,400</b>	<b>15,500</b>	<b>18.15%</b>
<b><u>Morton</u></b>				
1-33-903-440 -TRAVEL EXPENSES	1,000	1,000	-	0.00%
1-33-903-480 -OFFICE SUPPLIES	1,200	1,200	-	0.00%
1-33-905-540 -UTILITIES	16,800	18,100	(1,300)	-7.18%
1-33-905-560 -MISCELLANEOUS EXPENSES	700	700	-	0.00%
1-33-935-100 -BUILDING MAINTENANCE/JANITORIAL-100	6,000	6,000	-	0.00%
1-48-905-475 -MORTON EXPENSES	-	2,500	(2,500)	-100.00%

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	<b>2016</b>	<b>2015</b>	<b>Increase/</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Change</b>
<b>Morton Total</b>	<b>25,700</b>	<b>29,500</b>	<b>(3,800)</b>	<b>-12.88%</b>
<b><u>Customer Service</u></b>				
1-35-903-200 -CUSTOMER CREDIT CARD FEES-200	200,000	160,000	40,000	25.00%
1-35-903-300 -POSTAGE	120,000	120,000	-	0.00%
1-35-903-400 -CUSTOMER SERVICE - STATIONARY-400	35,000	30,000	5,000	16.67%
1-35-903-440 -TRAVEL EXPENSES	7,000	5,000	2,000	40.00%
1-35-903-445 -TRAINING EXPENSES	20,000	15,000	5,000	33.33%
1-35-903-450 -PROFESSIONAL SERVICES	-	13,000	(13,000)	-100.00%
1-35-903-470 -FURNITURE & EQUIPMENT	13,000	18,000	(5,000)	-27.78%
1-35-903-480 -OFFICE SUPPLIES	20,000	40,000	(20,000)	-50.00%
1-35-903-520 -MAINTENANCE - SOFTWARE	-	5,000	(5,000)	-100.00%
1-35-903-530 -MAINTENANCE - EQUIPMENT	18,200	18,200	-	0.00%
1-35-903-550 -CELL PHONES	480	5,000	(4,520)	-90.40%
1-35-903-560 -MISCELLANEOUS EXPENSES	1,000	14,700	(13,700)	-93.20%
1-48-903-475 -CUSTOMER SERVICE EXPENSES	-	12,000	(12,000)	-100.00%
<b>Customer Service Total</b>	<b>434,680</b>	<b>455,900</b>	<b>(21,220)</b>	<b>-4.65%</b>
<b><u>Meter Reading</u></b>				
1-38-902-421 -METER READER-FR CLOTHING	3,000	1,800	1,200	66.67%
1-38-902-440 -TRAVEL EXPENSES	500	500	-	0.00%
1-38-902-445 -TRAINING EXPENSES	500	500	-	0.00%
1-38-902-460 -SMALL TOOLS & MATERIALS	500	500	-	0.00%
1-38-902-480 -OFFICE SUPPLIES	500	500	-	0.00%
1-38-902-520 -MAINTENANCE - SOFTWARE	12,000	12,000	-	0.00%
1-38-902-530 -MAINTENANCE - EQUIPMENT	500	500	-	0.00%
1-38-902-550 -CELL PHONES	1,000	1,000	-	0.00%
1-38-902-560 -MISCELLANEOUS EXPENSES	-	2,000	(2,000)	-100.00%
<b>Meter Reading Total</b>	<b>18,500</b>	<b>19,300</b>	<b>(800)</b>	<b>-4.15%</b>
<b><u>Power Supply</u></b>				
1-40-556-440 -TRAVEL EXPENSES	30,900	24,000	6,900	28.75%
1-40-556-445 -TRAINING EXPENSES	5,500	3,500	2,000	57.14%
1-40-556-455 -DUES/MEMBERSHIPS	35,000	35,000	-	0.00%
1-40-556-560 -MISCELLANEOUS EXPENSES	500	-	500	100.00%
<b>Power Supply Total</b>	<b>71,900</b>	<b>62,500</b>	<b>9,400</b>	<b>15.04%</b>
<b><u>Engineering</u></b>				
1-45-570-000 -MAINT OF SUBSTN EQUIP-TRANS NON LABOR-000	30,000	30,000	-	0.00%
1-45-571-000 -MAINT OF O/H LINES-TRANS NON LABOR-000	-	80,000	(80,000)	-100.00%
1-45-580-100 -AUTOMATED MAPPING FACILITIES NON LABOR-100	4,000	4,000	-	0.00%
1-45-580-300 -LOCATING SERVICES-300	50,000	50,000	-	0.00%
1-45-580-445 -TRAINING EXPENSES	13,000	12,000	1,000	8.33%
1-45-580-450 -PROFESSIONAL SERVICES	-	32,000	(32,000)	-100.00%

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1-45-580-455 -DUES/MEMBERSHIPS	10,500	2,500	8,000	320.00%
1-45-580-460 -SMALL TOOLS & MATERIALS	-	5,000	(5,000)	-100.00%
1-45-580-480 -OFFICE SUPPLIES	1,000	3,000	(2,000)	-66.67%
1-45-580-520 -MAINTENANCE - SOFTWARE	63,450	9,500	53,950	567.89%
1-45-580-530 -T-MAINTENANCE - EQUIPMENT	2,000	2,000	-	0.00%
1-45-580-550 -CELL PHONES	3,000	3,000	-	0.00%
1-45-580-560 -MISCELLANEOUS EXPENSES	1,000	6,000	(5,000)	-83.33%
1-45-582-000 -DIST NON LABOR	-	2,600	(2,600)	-100.00%
1-45-592-000 -MAINT OF STATION EQUIP-DIST NON LABOR	52,500	42,000	10,500	25.00%
1-45-593-000 -MAINT OF OVERHEAD LINES-DIST NON LABOR	5,500	155,500	(150,000)	-96.46%
1-45-594-000 -MAINT OF U/G LINES-DIST- NON LABOR	150,000	155,000	(5,000)	-3.23%
1-45-595-000 -MAINT OF TRANSFORMERS-DIST-NON LABOR	-	49,000	(49,000)	-100.00%
1-45-598-100 -MISC MAINT OF FIBER PLANT-NON LABOR-100	10,000	5,000	5,000	100.00%
<b>Engineering Total</b>	<b>415,950</b>	<b>664,100</b>	<b>(248,150)</b>	<b>-37.37%</b>
<b>Information Systems</b>				
1-48-921-440 -TRAVEL EXPENSES	15,000	20,000	(5,000)	-25.00%
1-48-921-445 -TRAINING EXPENSES	6,000	10,000	(4,000)	-40.00%
1-48-921-450 -PROFESSIONAL SERVICES	30,000	20,000	10,000	50.00%
1-48-921-470 -FURNITURE & EQUIPMENT	-	2,000	(2,000)	-100.00%
1-48-921-480 -OFFICE SUPPLIES	2,500	500	2,000	400.00%
1-48-921-520 -MAINTENANCE - SOFTWARE	138,600	80,000	58,600	73.25%
1-48-921-530 -MAINTENANCE - EQUIPMENT	23,000	33,000	(10,000)	-30.30%
1-48-921-550 -CELL PHONES	2,500	2,500	-	0.00%
1-48-921-560 -MISCELLANEOUS EXPENSES	-	2,500	(2,500)	-100.00%
<b>Information SystemsTotal</b>	<b>217,600</b>	<b>170,500</b>	<b>47,100</b>	<b>27.62%</b>
<b>Operations</b>				
1-50-581-540 -DISPATCH-UTILITIES	4,900	5,500	(600)	-10.91%
1-50-581-560 -DISPATCH - MISCELLANEOUS EXPENSES	13,700	13,700	-	0.00%
1-50-935-550 -CELL PHONES	1,000	-	1,000	100.00%
1-50-570-000 -MAINT OF SUBSTN EQUIP-TRANS-NON LABOR	40,000	40,000	-	0.00%
1-50-580-440 -TRAVEL EXPENSES	25,000	5,000	20,000	400.00%
1-50-580-445 -TRAINING EXPENSES	10,000	30,000	(20,000)	-66.67%
1-50-580-550 -CELL PHONES	3,000	3,000	-	0.00%
1-50-580-560 -MISCELLANEOUS EXPENSES	3,000	3,000	-	0.00%
1-50-582-000 -STATION EXPENSE-DIST NON LABOR	-	2,500	(2,500)	-100.00%
1-50-583-420 -SAFETY EQUIPMENT	30,580	30,580	-	0.00%
1-50-583-421 -FR CLOTHING	25,000	16,700	8,300	49.70%
1-50-583-440 -TRAVEL EXPENSES	6,000	8,000	(2,000)	-25.00%
1-50-583-445 -TRAINING EXPENSES	1,000	22,000	(21,000)	-95.45%
1-50-583-460 -SMALL TOOLS & MATERIALS	25,000	60,000	(35,000)	-58.33%
1-50-583-470 -FURNITURE & EQUIPMENT	1,000	1,000	-	0.00%

COMPARATIVE OPERATING BUDGET  
Public Utility District No.1 of Lewis County  
2016

Final

<u>Expenses By Department</u>	<b>2016</b>	<b>2015</b>	<u>Increase/</u>	<u>%</u>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Change</b>
1-50-583-530 -MAINTENANCE - EQUIPMENT	10,000	10,000	-	0.00%
1-50-583-540 -UTILITIES	3,400	3,400	-	0.00%
1-50-583-550 -CELL PHONES	6,000	6,000	-	0.00%
1-50-583-560 -MISCELLANEOUS EXPENSES	5,000	5,000	-	0.00%
1-50-584-000 -U/G LINE EXPENSE-DIST NON LABOR	8,000	8,000	-	0.00%
1-50-592-000 -MAINT OF STATION EQUIP-DIST-NON LABOR	12,000	8,700	3,300	37.93%
1-50-593-000 -MAINT OF OVERHEAD LINES-DIST NON LABOR	10,000	10,000	-	0.00%
1-50-596-000 -MAINT OF STREET LIGHTING-DIST-NON LAB	2,600	2,600	-	0.00%
1-50-598-000 -MISC MAINT OF DIST PLANT - NON LABOR	11,500	11,500	-	0.00%
1-50-598-100 -MISC MAINT OF FIBER PLANT-NON LABOR	5,000	5,000	-	0.00%
1-50-935-000 -BUILDING MAINTENANCE/JANITORIAL	38,740	38,740	-	0.00%
<b>Operations Total</b>	<b>301,420</b>	<b>349,920</b>	<b>(48,500)</b>	<b>-13.86%</b>
<b><u>Tree Crew</u></b>				
1-53-593-420 -SAFETY EQUIPMENT	5,415	5,415	-	0.00%
1-53-593-421 -FR CLOTHING	5,000	5,000	-	0.00%
1-53-593-460 -SMALL TOOLS & MATERIALS	10,000	10,000	-	0.00%
<b>Tree Crew Total</b>	<b>20,415</b>	<b>20,415</b>	<b>-</b>	<b>0.00%</b>
<b><u>Mechanics</u></b>				
1-55-184-450 -PROFESSIONAL SERVICES	6,000	-	6,000	100.00%
1-55-184-460 -SMALL TOOLS & MATERIALS	2,000	-	2,000	100.00%
<b>Mechanics Total</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>100.00%</b>
<b><u>Meter Shop</u></b>				
1-58-586-420 -SAFETY EQUIPMENT	1,250	1,250	-	0.00%
1-58-586-421 -FR CLOTHING	7,000	1,500	5,500	366.67%
1-58-586-440 -TRAVEL EXPENSES	4,000	5,000	(1,000)	-20.00%
1-58-586-445 -TRAINING EXPENSES	3,600	5,000	(1,400)	-28.00%
1-58-586-460 -SMALL TOOLS & MATERIALS	9,000	15,000	(6,000)	-40.00%
1-58-586-480 -OFFICE SUPPLIES	200	1,000	(800)	-80.00%
1-58-586-530 -MAINTENANCE - EQUIPMENT	3,000	4,000	(1,000)	-25.00%
1-58-586-550 -CELL PHONES	3,000	3,000	-	0.00%
1-58-586-560 -MISCELLANEOUS EXPENSES	15,800	1,000	14,800	1480.00%
1-58-592-000 -MAINT OF STATION EQUIP-DIST NON LABOR	-	20,000	(20,000)	-100.00%
1-58-597-000 -MAINT OF METERS-DIST-NON LABOR	7,500	7,400	100	1.35%
<b>Meter Shop Total</b>	<b>54,350</b>	<b>64,150</b>	<b>(9,800)</b>	<b>-15.28%</b>
<b>Total Department</b>	<b>\$ 2,660,965</b>	<b>\$ 2,924,305</b>	<b>\$ (263,340)</b>	<b>-9.01%</b>