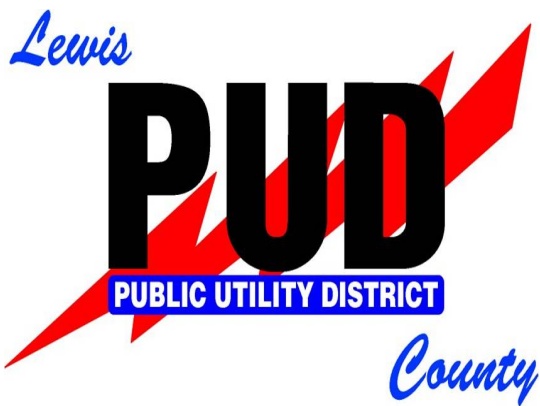




# 2017 Budget

**Final** v.2

Passed by Resolution No. 2757 December 6, 2016



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Public Utility District #1 of Lewis County  
Electric System 2017 Budget

Final

Budget Overview

Electric System Budget Overview

Reporting: The District’s Annual Budget is prepared under the Modified Accrual Basis. Enhancements continue to the budget and its monthly tracking. For this reason the comparison of various accounts to previous years may 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 result in the re-distribution of the 2015 and 2016 budgeted amounts. In 2017, these efforts continue in reassigning accounts to further enhance budget reporting.

The Budget for 2017 forecasts an estimated total revenues of \$73.4m compared to \$69.1m in 2016 for the Electric System, a net increase of 6.17%. The retail sales are forecasted to continue to decrease due to reduced load and wholesale sales are estimated to increase resulting in a net increase in total sales of electricity. Total estimated expenditures (including a \$5.9m balloon Debt Service payment) along with Capital Additions for 2017 are estimated at \$74.6m compared to budgeted expenditures for 2016 of \$70.3m, a 5.7% increase. A transfer from the Rate Stabilization fund in the amount of \$3.2m (included in Revenues) is to fund the increase in the debt service payment. The Equipment Depreciation are non-cash transactions allocated through the payroll process and are deducted from total expenses. A net use of funds is forecasted from expenses greater than revenues of approximately \$1.2m. An Electric System Revenue Refunding Bond Series 2016 is in process with an anticipated closing on December 29, 2016. The interest savings for the 2017 budget year is \$575k and is included in the Budget, pending the closing mentioned above.

**Budget Summary**

(in thousands)

	2017	2016	Change	%
Revenues	\$ 73,430	\$ 69,138	\$ 4,267	6.17%
Expenditures	62,962	61,295	1,642	2.68%
Debt Service	5,951	3,298	2,653	80.40%
Capital Additions	6,058	5,595	463	8.28%
Extraordinary	-	170	(170)	-100.00%
Less: Equipment Depr.	(\$350)	-	(350)	100.00%
Net Margins	\$ (1,191)	\$ (1,220)	\$ 29,304	-2.40%

Load Forecast

Customer growth has been minimal as well as the related load that is currently in decline for 2017. The District forecasts a continued conservative outlook from the El Nino transforming to a possible La Nina effect on its purchased power construct and the economic conditions influencing the sales of electricity in the region. Load history and forecast are provided below:

Public Utility District #1 of Lewis County  
Electric System 2017 Budget

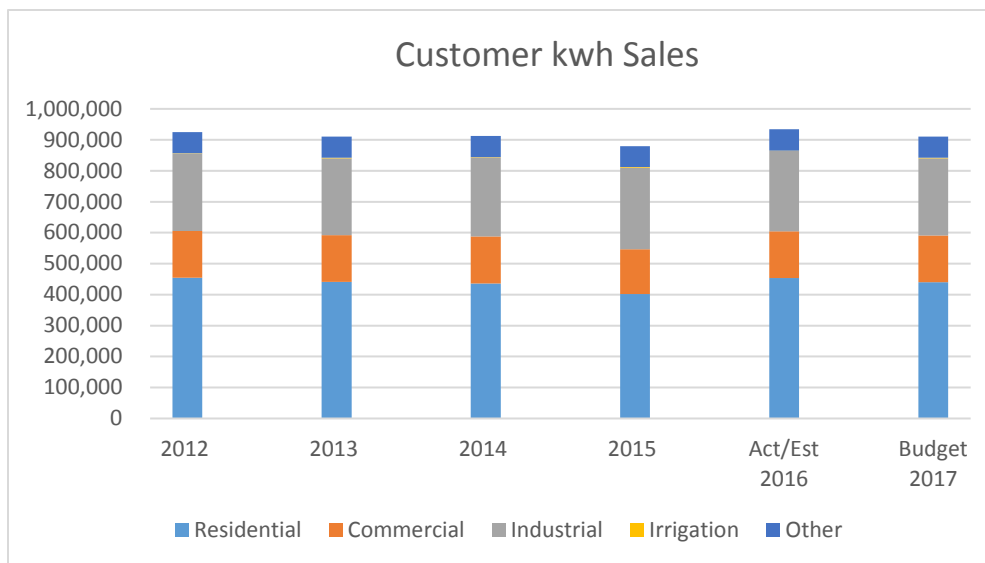
Final

Budget Overview

Historical Data:

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

	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b> <b><u>Act/Est</u></b>	<b><u>2017</u></b> <b><u>Budget</u></b>
Residential	454,719	441,362	435,858	402,000	453,233	440,736
Commercial	150,889	150,391	151,669	144,838	150,993	150,195
Industrial	249,990	248,881	255,498	263,764	259,428	249,700
Irrigation	1,395	1,192	1,551	1,763	1,091	1,423
Other	67,922	68,561	67,580	66,861	69,451	68,630
	<u>924,915</u>	<u>910,387</u>	<u>912,156</u>	<u>879,226</u>	<u>934,196</u>	<u>910,684</u>



Revenues

The District signed a Bonneville Power Administration (BPA) Slice - Block Power Sales contract in November of 2008, which took effect in October of 2011. The budget for 2017 estimates the cost of purchased power will increase in October 2017 from an expected increase from BPA on both wholesale power and transmission. An adjustment to the District's retail rates has not been included in the 2017 budget. The District is forecasting a P30 water year again for the District's share of the Slice generation, resulting in an increase in wholesale sales for 2017 of 23.1% compared to 2016. A P30 water year is a 70% probability of meeting or exceeding the budget forecast.

Public Utility District #1 of Lewis County  
Electric System 2017 Budget

Final

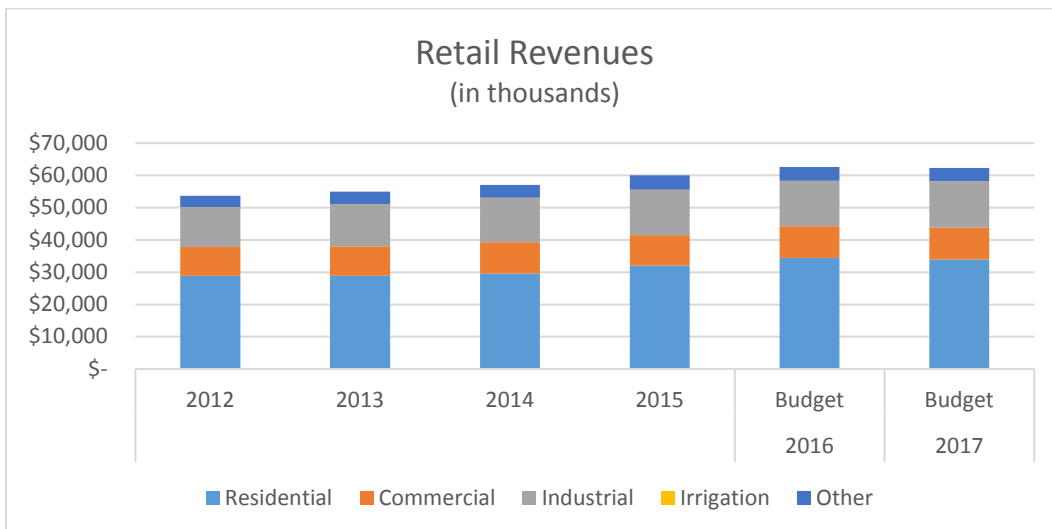
Budget Overview

**Total Revenues**  
(in thousands)

	2017 Budget	2016 Budget	Change	%
<b>Operating</b>				
Sales of Electricity	\$ 62,286	\$ 62,584	\$ (298)	-0.48%
Sales - Wholesale	4,061	3,298	763	23.14%
Other Revenues	5,841	2,301	3,515	152.77%
<b>Total Operating</b>	<b>\$ 72,188</b>	<b>\$ 68,183</b>	<b>\$ 3,980</b>	<b>5.84%</b>
<b>Other Revenue</b>				
Fiber Revenue	\$ 370	\$ 283	\$ 87	30.74%
Interest Income	22	22	0	0.00%
Contributed Capital	850	650	200	30.77%
	<b>\$ 1,242</b>	<b>\$ 955</b>	<b>\$ 287</b>	<b>30.05%</b>

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> <u>Budget</u>	<u>2017</u> <u>Budget</u>
Residential	\$ 28,897	\$ 28,914	\$ 29,614	\$ 29,819	\$ 34,478	\$ 33,964
Commercial	8,952	9,124	9,653	9,693	9,790	9,913
Industrial	12,145	13,015	13,713	14,029	14,045	14,172
Irrigation	80	76	97	117	49	63
Other	3,617	3,791	3,948	4,012	4,222	4,174
	<b>\$ 53,691</b>	<b>\$ 54,920</b>	<b>\$ 57,025</b>	<b>\$ 57,670</b>	<b>\$ 62,584</b>	<b>\$ 62,286</b>

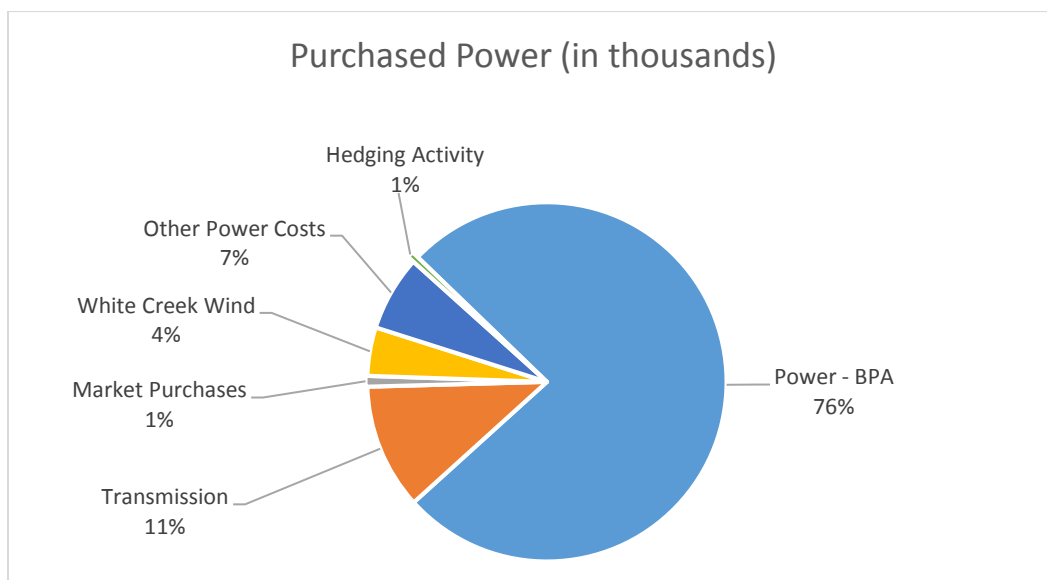


Budget Overview

Expenditures

Purchased Power: Purchased power is a dominant portion of the expenditures for 2017 and includes purchased power from BPA, net of the Residential Exchange Credit, and is estimated at \$33.7m, a 2.87% increase compared to 2016. Additional costs include BPA Transmission of \$5.0m, The Energy Authority (TEA) scheduling costs of \$1m and unspecified Market purchases of \$428,000. 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 \$41.6m, non-inclusive of the District’s share of the White Creek Wind Project. Including White Creek Wind, total purchased power is estimated at \$44.4m, a 1.97% increase which is 60% of the budget.

<b>Purchased Power</b> (in thousands)				
	2017	2016	Change	%
Power - BPA	\$ 33,720	\$ 32,779	\$ 941	2.87%
Transmission	4,990	4,842	148	3.06%
Market Purchases	428	819	(391)	-47.74%
White Creek Wind	1,931	1,864	67	3.59%
Other Power Costs	3,040	2,947	93	3.16%
Hedging Activity	250	250	0	0.00%
<b>Total Power Costs</b>	<b>\$ 44,359</b>	<b>\$ 43,501</b>	<b>\$ 858</b>	<b>1.97%</b>



**Public Utility District #1 of Lewis County  
Electric System 2017 Budget**

Final

**Budget Overview**

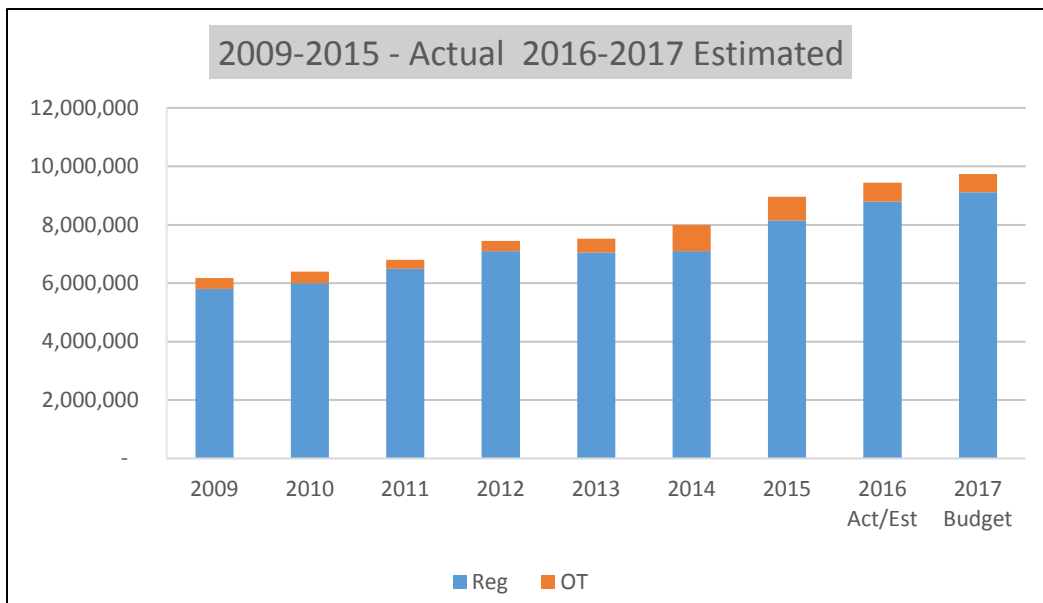
Operations: The category of operations does not include labor which is budgeted separately. These amounts are for the general maintenance of plant and other expenditures related to the delivery, billing and conservation of electricity used by the District’s customers. These expenditures are reported as non-capital items and expensed when incurred. The estimated budget for operations is \$1.8m for 2017 compared to \$1.5m for 2016, a 23.3% increase.

Labor & Benefits Non-Capitalized: Total non-capitalized labor, benefits and related costs associated with the Electric System in 2017 is estimated at \$11.4m compared to \$10.9m for 2016, an increase of 4.9%. 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 General Wage Increase (GWI) of 4% have been added to this budget for employees covered under the agreement, effective April 1, 2017. A GWI of 3% with merit increases of up to 1% is budgeted for the Staff effective June 1, 2017. The proposed budget includes the addition of an Information Technology (I.T.) technician to be shared 50/50 with the Cowlitz Falls Project and an Engineering Intern with possible American Public Power Association funding.

**Total Labor (excludes benefits & Commission)**

(in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016 Act/Est	2017 Budget
Reg	\$ 5,807	\$ 6,001	\$ 6,496	\$ 7,097	\$ 7,053	\$ 7,094	\$ 8,149	\$ 8,796	\$ 9,134
OT	370	392	310	348	472	905	805	650	622
<b>Total</b>	<b>\$ 6,177</b>	<b>\$ 6,393</b>	<b>\$ 6,806</b>	<b>\$ 7,445</b>	<b>\$ 7,525</b>	<b>\$ 7,999</b>	<b>\$ 8,954</b>	<b>\$ 9,446</b>	<b>\$ 9,733</b>



Public Utility District #1 of Lewis County  
Electric System 2017 Budget

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Budget Overview

Following is the count of FTE's and PT/Seasonal each year 2013-2017:

Department	2013 Actual	2014 Actual	2015 Actual	2016 Act/Est	2017 Budget
<b><u>FTE</u></b>					
Accounting	7	7	7	7	6
Administration	3	3	3	3	4
Commissioners	3	3	3	3	3
Customer Service	18	19	19	19	20
Energy Services	2	2	2	2	2
Engineering	10	9	10	11	11
Information Services	3	3	4	4	4
Operations	43	46	51	51	50
Power Planning	2	2	2	2	2
Meter shop	3	3	3	3	4
Warehouse	3	3	3	3	3
Purchasing	1	1	1	1	1
	98	101	108	109	110
<b><u>PT/Seasonal</u></b>					
Administration	1	0	0	0	0
Customer Service	1	3	2	4	2
Engineering	0	0	0	1	1
Information Services	0	0	1	1	1
Operations	15	2	0	6	5
Warehouse	0	0	0	1	1
	17	5	3	13	10
<b>Total</b>	<b>115</b>	<b>106</b>	<b>111</b>	<b>122</b>	<b>120</b>

Taxes: Excise taxes are imposed upon the District by state law. The tax is 3.8734% on current year sales of electricity. In 2017, the excise taxes will amount to approximately \$2.1m. 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 \$1.3m in 2017.

<b>Operating Taxes On Sales</b>				
<b>(in thousands)</b>				
	2017	2016	Change	%
Utility	\$ 2,100	\$ 2,295	\$ (195)	-8.50%
Leasehold	1	10	(9)	-90.00%
Privilege	1,300	1,203	97	8.06%
Business & Sales	52	59	(7)	-11.86%
<b>Total Power Costs</b>	<b>\$ 3,453</b>	<b>\$ 3,567</b>	<b>\$ (114)</b>	<b>-3.20%</b>



### Budget Overview

Travel and Training: The District has a 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 2017 is estimated at \$202,600 compared to \$268,500 for 2016, a 24.5% 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. The budget for 2017 for equipment and training is estimated at \$87,280 and was \$51,245 for 2016 resulting in a 70.3% 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 2017 is \$1.284m compared to \$ 1.279m for 2016, a 0.4% 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 2017.

#### Debt Service:

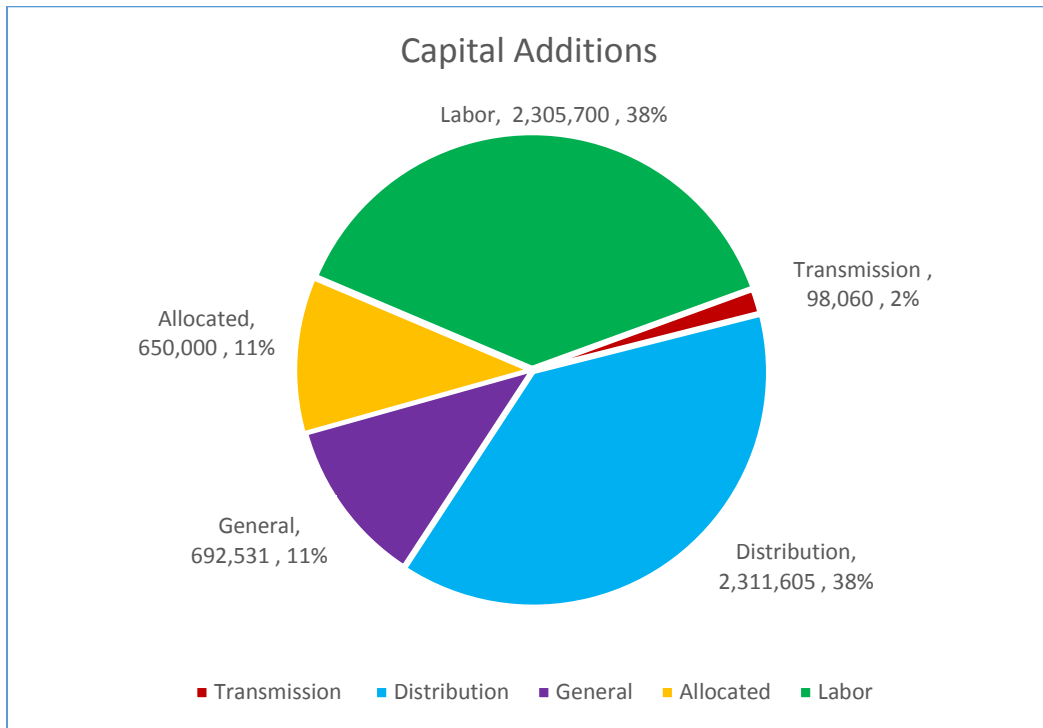
The District's debt was incurred as the result of efforts to conform to the citizens of Washington State passed Initiative-937. Bonds were issued and a portion was used to purchase a 10% share of the output of the 205 megawatt White Creek Wind Project. The rest of the bond proceeds replaced cash paid 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 Bond Series 2008B Taxable has a final maturity in 2017 of \$5.9m which includes a balloon portion due with its final maturity. As noted under Revenues, \$3.2m will be transferred from the Rate Stabilization Fund to cover the balloon portion of the payment. A refunding bond issue is in process with Columbia Bank as its purchaser saving the District a total cash flow savings of \$2.9 million over 11 years and a savings of \$575 thousand for 2017 as noted on page 1.

#### 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 (i.e. buildings, vehicles, office furniture and equipment). Allocated are the overhead costs that are either expended or capitalized according to their related activity.

Budget Overview

- Labor & Benefits Capitalized: Capitalized Labor is included in the above Capital Additions. The total labor budget may be reviewed in the Supplemental Information at the end of this Budget.



Additional Information

Environmental Comments on the 2017 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 mandatory reliability standards.. The Federal Energy Regulatory Commission (FERC) has responsibility for establishing the reliability standards and delegated standards development and enforceability to the North American Reliability Council (NERC). NERC extends the administrative and enforcement authority to regional entities such as the Western Electric Coordinating Council (WECC), in the case of the District.. The law covers users, owners, and operators of the bulk power system. According to WECC, the District qualifies for compliance as a transmission owner (TO), generation owner (GO), and generation operator (GOP).

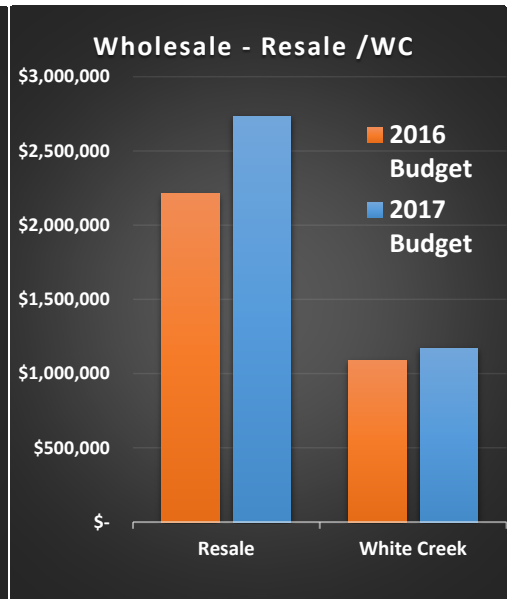
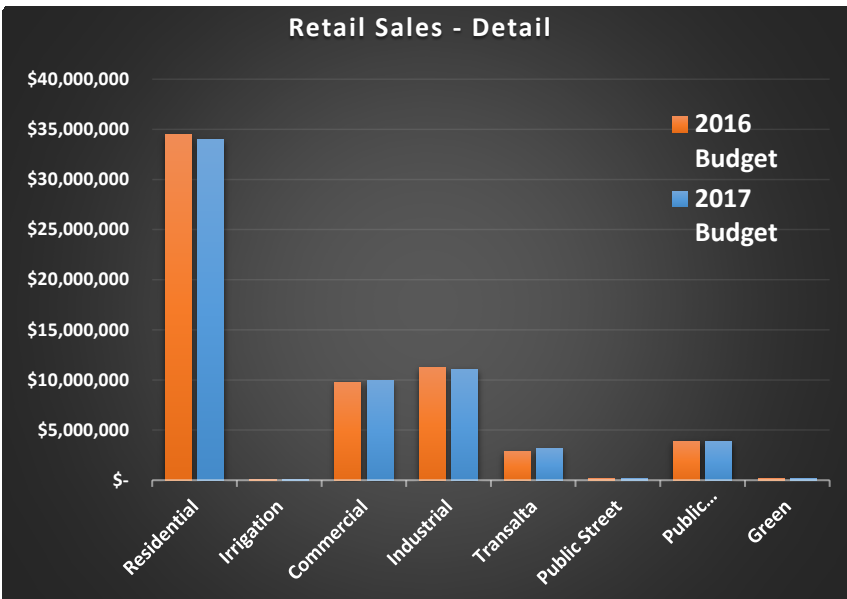
COMPARATIVE OPERATING BUDGET  
Public Utility District No.1 of Lewis County  
2017

FINAL

	2017 Budget	2016 Budget	Increase/ (Decrease)	% Change
<b><u>Operating Revenues</u></b>				
Sales of Electricity	62,286,264	62,583,857	(297,593)	-0.5%
Sales - Wholesale	4,060,703	3,298,080	762,623	23.1%
Other Revenues	5,840,577	2,300,600	3,539,977	153.9%
<b>Total Operating Revenues</b>	<b>72,187,544</b>	<b>68,182,537</b>	<b>4,005,007</b>	<b>5.9%</b>
<b><u>Other Income</u></b>				
Total Fiber Revenue	370,814	283,430	87,384	30.8%
Total Interest Income	22,000	22,000	-	0.0%
Total Contributed Capital	850,000	650,000	200,000	30.8%
<b>Total Other Income</b>	<b>1,242,814</b>	<b>955,430</b>	<b>287,384</b>	<b>30.1%</b>
<b><u>Expenses</u></b>				
Purchased Power	44,359,424	43,501,587	857,837	2.0%
Operations Expenses	1,846,799	1,497,835	348,964	23.3%
Total Operating Labor & Benefits	11,446,031	10,910,531	535,500	4.9%
Total Payroll Related Expenses	196,700	158,700	38,000	23.9%
Total Taxes	3,453,000	3,566,783	(113,783)	-3.2%
Total Travel and Training	202,600	268,500	(65,900)	-24.5%
Total Safety Equipment/Training	87,280	51,245	36,035	70.3%
Total General and Administrative	1,284,693	1,279,390	5,303	0.4%
Total Misc. Expenses	76,000	51,000	25,000	49.0%
Total Fiber Expenses	10,000	10,000	-	0.0%
<b>Total Operating Expenses</b>	<b>62,962,527</b>	<b>61,295,571</b>	<b>1,666,956</b>	<b>2.7%</b>
<b>Net Margins Before Debt Service</b>	<b>10,467,831</b>	<b>7,842,396</b>	<b>2,625,435</b>	<b>33.5%</b>
Debt Service	5,950,830	3,297,910	3,228,470	80.4%
Debt Service Ratio	1.76	2.39	(0.79)	
<b>Margins Available for Capital Additions</b>	<b>4,517,001</b>	<b>4,544,486</b>	<b>(603,035)</b>	<b>-0.5%</b>
<b><u>Capital Additions</u></b>				
Transmission	98,060	88,460	9,600	10.9%
Distribution	2,311,605	1,412,903	898,702	63.6%
General	692,531	983,000	(290,469)	-29.5%
Allocated	650,000	722,000	(72,000)	-10.0%
Labor	2,305,700	2,388,322	(82,622)	-3.5%
	<b>6,057,896</b>	<b>5,594,685</b>	<b>463,211</b>	<b>8.3%</b>
<b>Less: Equipment Depreciation Allocated</b>	350,000	-	350,000	100.0%
<b>Margins Before Extraordinary Constr.</b>	<b>(1,190,895)</b>	<b>(1,050,199)</b>	<b>(716,246)</b>	<b>13.4%</b>
<b>Total Extraordinary Construction</b>	-	170,000	(170,000)	-100.0%
<b>Net Margins</b>	<b>(\$1,190,895)</b>	<b>(1,220,199)</b>	<b>(546,246)</b>	<b>-2.4%</b>

**COMPARATIVE OPERATING BUDGET**  
**Public Utility District No.1 of Lewis County**  
**2017**

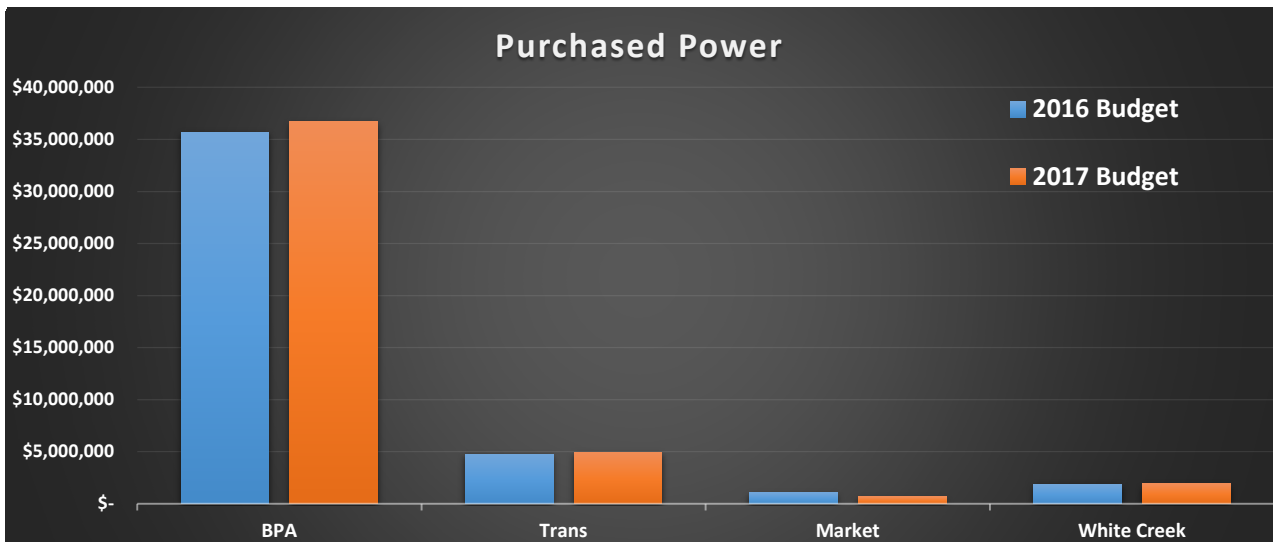
	<b>2017 Budget</b>	<b>2016 Budget</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b><u>Sales - Retail</u></b>				
1-00-440-000 RESIDENTIAL SALES	33,964,361	34,478,004	(513,643)	-1.49%
1-00-441-000 IRRIGATION SALES	63,216	48,752	14,464	29.67%
1-00-442-000 COMMERCIAL SALES	9,912,546	9,789,679	122,867	1.26%
1-00-443-000 INDUSTRIAL SALES	11,054,287	11,198,482	(144,195)	-1.29%
1-00-443-100 TRANSALTA CENTRALIA GENERATION	3,118,209	2,846,794	271,415	9.53%
1-00-444-000 PUBLIC STREET AND HIGHWAY LIGHTING	132,517	132,500	17	0.01%
1-00-445-000 OTHER SALES TO PUBLIC AUTHORITIES	3,864,865	3,910,426	(45,561)	-1.17%
1-00-449-000 SECURITY LIGHTING	176,263	179,220	(2,957)	-1.65%
<b>Total Sales - Retail</b>	<b>62,286,264</b>	<b>62,583,857</b>	<b>(297,593)</b>	<b>-0.48%</b>
<b><u>Sales - Wholesale</u></b>				
1-00-447-000 RESALE	2,732,553	2,210,427	522,126	23.62%
1-00-447-010 WHITE CREEK WIND I - WHOLESALE	1,168,150	1,087,653	80,497	7.40%
1-00-447-020 WHITE CREEK - REC(GREEN TAGS)-	160,000	-	160,000	-
<b>Total Sales - Wholesale</b>	<b>4,060,703</b>	<b>3,298,080</b>	<b>762,623</b>	<b>23.12%</b>
<b><u>Other Revenues</u></b>				
1-00-451-000 MISC SERVICE REVENUES	100,000	80,000	20,000	25.00%
1-00-451-100 LATE PAYMENT CHARGES	175,000	100,000	75,000	75.00%
1-00-451-200 RENEWABLES NET-METERING			-	-
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	1,716,206	1,554,700	161,506	10.39%
1-00-456-600 OTHER ELECTRIC REVENUES - POLE ATTACHMENTS	4,100	4,100	-	0.00%
1-00-458-000 TRANSFER TO/FROM RATE STABILIZATION	3,228,471	-	3,228,471	100.00%
1-00-415-000 REVENUES FROM MERCHANDISING, ETC.	150,000	120,000	30,000	25.00%
1-00-415-100 MAR - UNCOLLECTIBLE ACCOUNTS	25,000		25,000	-
1-00-415-900 REVENUES FROM MERCHANDISING-POLE SALES	16,000	16,000	-	0.00%
<b>Total Other - Revenues</b>	<b>5,840,577</b>	<b>2,300,600</b>	<b>3,539,977</b>	<b>153.87%</b>
<b>Total Operating Revenues</b>	<b>72,187,544</b>	<b>68,182,537</b>	<b>4,005,007</b>	<b>5.87%</b>



COMPARATIVE OPERATING BUDGET  
Public Utility District No.1 of Lewis County  
2017

FINAL

<b>Purchased Power</b>		<b>2017 Budget</b>	<b>2016 Budget</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b>Power</b>					
1-00-555-000	PURCHASED POWER - BPA	35,046,675	34,106,170	940,505	2.8%
1-00-555-005	BPA REC - LOOKBACK CREDIT	(1,325,995)	(1,327,104)	1,109	-0.1%
1-00-555-020	INTERTIE TRANSMISSION	50,000	-	50,000	100.0%
1-00-555-100	ENERGY NORTHWEST PACKWOOD	395,529	370,506	25,023	6.8%
1-00-555-700	PURCHASED POWER - BURTON CREEK HYDRO INC.	60,000	30,000	30,000	100.0%
1-00-557-100	NINE CANYON WIND PROJECT	1,418,623	1,451,352	(32,729)	-2.3%
1-00-557-120	SCHEDULING THE ENERGY AUTHORITY	1,067,608	1,046,675	20,933	2.0%
1-00-557-500	NEXTEL COMMUNICATIONS SLICE METERING	6,000	6,000	-	0.0%
<b>Transmission</b>					
1-00-555-010	BPA TRANSMISSION	4,919,326	4,772,461	146,865	3.1%
<b>Total - BPA Power and Transmission</b>		<b>41,637,766</b>	<b>40,456,060</b>	<b>1,181,706</b>	<b>2.9%</b>
<b>Market Purchases</b>					
Total - Market Purchases		<b>428,360</b>	<b>819,582</b>	<b>(391,222)</b>	<b>-47.7%</b>
<b>Hedging Activity</b>					
		<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>0.0%</b>
<b>White Creek Wind</b>					
1-00-546-000	OPERATING & MAINTENANCE - WHITE CREEK WIND I	1,741,978	1,694,125	47,853	2.8%
1-00-548-000	REC PURCHASES	20,000	500	19,500	3900.0%
1-00-549-000	KLICKITAT TRANSMISSION - WHITE CREEK WIND I	164,100	164,100	-	0.0%
1-00-549-020	KLICKITAT TRANSMISSION LINE LOSSES	5,200	5,200	-	0.0%
<b>Total - White Creek Wind</b>		<b>1,931,278</b>	<b>1,863,925</b>	<b>67,353</b>	<b>3.6%</b>
<b>Intertie Activity</b>					
		70,000	70,000	-	0.0%
<b>Other Power Sources/Expenses</b>					
		42,020	42,020	-	0.0%
<b>Total Purchased Power/Transmission</b>		<b>44,359,424</b>	<b>43,501,587</b>	<b>857,837</b>	<b>2.0%</b>



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<u>Operations Expenses</u>	<u>2017</u>	<u>2016</u>	<u>Increase/</u>	<u>%</u>
	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Change</u>
1-00-560-012 OPERATION, SUPERVSN, ENGINEERING-TRANS. NON LABOR	2,186	720	1,466	203.6%
1-00-562-012 SUBSTATION EXPENSES - TRANS. NON LABOR	3,080	3,080	-	0.0%
1-00-563-012 OVERHEAD LINE EXPENSE - TRANS. - NON LABOR	1,400	1,560	(160)	-10.3%
1-00-565-000 TRANSMISSION OF ELECTRICITY - TCL	190,000	160,000	30,000	18.8%
1-00-568-012 MAINT SUPERVISION AND ENG. - TRANS. NON LABOR	1,040	1,340	(300)	-22.4%
1-00-570-012 MAINT OF SUBSTATION EQUIPMENT - TRANS. NON LABOR	500	1,000	(500)	-50.0%
1-00-571-012 MAINT OF OVERHEAD LINES - TRANS. NON LABOR	4,500	6,500	(2,000)	-30.8%
1-00-580-012 OPERATION, SUPERVSN, ENGINEERING - DIST. NON LABOR	22,500	15,500	7,000	45.2%
1-00-581-012 LOAD DISPATCHING - DIST. NON LABOR	8,000	3,300	4,700	142.4%
1-00-582-012 STATION EXPENSE - DIST. NON LABOR	3,500	6,500	(3,000)	-46.2%
1-00-583-012 OVERHEAD LINE EXPENSE - DIST. NON LABOR	33,500	32,800	700	2.1%
1-00-584-012 UNDERGROUND LINE EXPENSE - DIST. NON LABOR	500	4,000	(3,500)	-87.5%
1-00-586-012 METER EXPENSE - DIST. NON LABOR	65,000	65,000	-	0.0%
1-00-587-012 CUSTOMER INSTALLATION EXPENSE NON LABOR	2,000	500	1,500	300.0%
1-00-588-012 MISC DISTRIBUTION EXPENSE NON LABOR	4,800	2,000	2,800	140.0%
1-00-588-112 POLE CONTACT APPLICATION REVIEW NON LABOR	800	-	800	100.0%
1-00-590-012 MAINT SUPERVSN AND ENGINEERING - DIST. NON LABOR	10,000	21,600	(11,600)	-53.7%
1-00-592-012 MAINT OF STATION EQUIPMENT - DIST. NON LABOR	2,500	-	2,500	100.0%
1-00-593-012 MAINT OF OVERHEAD LINES - DIST. NON LABOR	350,000	-	350,000	100.0%
1-00-594-012 MAINT OF UNDERGROUND LINES - DIST. NON LABOR	28,000	150,000	(122,000)	-81.3%
1-00-595-012 MAINT OF LINE TRANSFORMERS - DIST. NON LABOR	3,500	3,150	350	11.1%
1-00-596-012 MAINT OF STREET LIGHTING - DIST. NON LABOR	10,000	15,350	(5,350)	-34.9%
1-00-597-012 MAINT OF METERS - DIST. NON LABOR	600	2,800	(2,200)	-78.6%
1-00-901-012 SUPERVISION OF CUSTOMER ACCOUNTING - NON LABOR	13,000	3,000	10,000	333.3%
1-00-902-012 METER READING EXPENSE - NON LABOR	63,000	75,000	(12,000)	-16.0%
1-00-903-012 CUSTOMER RECORDS AND COLLECTION EXPENSE-NON LABOR	3,800	7,200	(3,400)	-47.2%
1-00-908-212 ECA/EEI EXPENSES NON LABOR	834,400	834,400	-	0.0%
1-00-908-250 ECA/EEI REVENUES	(1,242,000)	(1,192,000)	(50,000)	4.2%
1-00-908-320 CONSERVATION INTEREST ACCOUNT	(2,000)	(2,000)	-	0.0%
1-00-928-100 I-937 EXPENSES Audit	23,000	23,000	-	0.0%
1-00-928-212 COMPLIANCE - WECC/NERC - NON LABOR	30,000	30,000	-	0.0%
1-30-908-450 CONS-PROFESSIONAL SERVICES	2,500	5,000	(2,500)	-50.0%
1-30-908-455 CONS-DUES/MEMBERSHIPS	500	1,000	(500)	-50.0%
1-30-908-456 CONS-ADVERTISING	20,000	30,000	(10,000)	-33.3%
1-30-908-460 CONS-SMALL TOOLS & MATERIALS	10,000	20,000	(10,000)	-50.0%
1-30-908-470 CONS-FURNITURE & EQUIPMENT	500	500	-	0.0%
1-30-908-480 CONS-OFFICE SUPPLIES	1,000	1,400	(400)	-28.6%
1-30-908-550 CONS-CELL PHONES	1,000	500	500	100.0%
1-30-908-560 CONS-MISCELLANEOUS EXPENSES	4,000	5,000	(1,000)	-20.0%
1-30-908-600 CONS-CONS POTENTIAL ASSESSMENT	30,000	500	29,500	5900.0%
1-30-908-900 CONS-RENEWABLE ENGY COST RECOV INCENT	-	25,000	(25,000)	-100.0%
1-33-903-480 MOR-OFFICE SUPPLIES	1,200	1,200	-	0.0%
1-33-903-530 MOR-MAINTENANCE - EQUIPMENT	1,300	-	1,300	100.0%
1-33-905-540 MOR-UTILITIES	16,800	16,800	-	0.0%
1-33-905-560 MOR-MISCELLANEOUS EXPENSES	700	700	-	0.0%
1-33-935-100 MOR-BUILDING MAINT/JANITORIAL	6,000	6,000	-	0.0%
1-35-903-200 CS-CREDIT CARD FEES	200,000	200,000	-	0.0%
1-35-903-300 CS-POSTAGE	120,000	120,000	-	0.0%
1-35-903-400 CS - STATIONARY	35,000	35,000	-	0.0%
1-35-903-450 CS-PROFESSIONAL SERVICES	6,500	-	6,500	100.0%
1-35-903-470 CS-FURNITURE & EQUIPMENT	13,000	13,000	-	0.0%

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<u>Operations Expenses</u>	<b>2017</b>	<b>2016</b>	<b>Increase/</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Change</b>
1-35-903-480 CS-OFFICE SUPPLIES	20,000	20,000	-	0.0%
1-35-903-520 CS-MAINTENANCE - SOFTWARE	10,000	-	10,000	100.0%
1-35-903-530 CS-MAINTENANCE - EQUIPMENT	8,500	18,200	(9,700)	-53.3%
1-35-903-540 CS-UTILITIES	16,800	16,800	-	0.0%
1-35-903-550 CS-CELL PHONES	-	480	(480)	-100.0%
1-35-903-560 CS-MISCELLANEOUS EXPENSES	1,000	1,000	-	0.0%
1-35-913-456 CS-ADVERTISING	3,000	-	3,000	100.0%
1-38-902-460 MTR-R SMALL TOOLS & MATERIALS	500	500	-	0.0%
1-38-902-480 MTR-R OFFICE SUPPLIES	500	500	-	0.0%
1-38-902-520 MTR-R MAINTENANCE - SOFTWARE	12,000	12,000	-	0.0%
1-38-902-530 MTR-R MAINTENANCE - EQUIPMENT	500	500	-	0.0%
1-38-902-550 MTR-R CELL PHONES	1,000	1,000	-	0.0%
1-45-570-000 ENG-MAINT OF SUBSTN EQUIP-TRANS NON LABOR	5,000	30,000	(25,000)	-83.3%
1-45-571-012 ENG-MAINT OF O/H LINES-TRANS NON LABOR	4,000	-	4,000	100.0%
1-45-580-100 ENG-AUTOMATED MAPPING FACILITIES NON LABOR	4,000	4,000	-	0.0%
1-45-580-300 ENG-LOCATING SERVICES	55,000	50,000	5,000	10.0%
1-45-580-455 ENG-DUES/MEMBERSHIPS	10,000	10,500	(500)	-4.8%
1-45-580-460 ENG-SMALL TOOLS & MATERIALS	5,000	-	5,000	100.0%
1-45-580-470 ENG-FURNITURE & EQUIPMENT	2,000	-	2,000	100.0%
1-45-580-480 ENG-OFFICE SUPPLIES	500	1,000	(500)	-50.0%
1-45-580-520 ENG-MAINTENANCE - SOFTWARE	68,000	63,450	4,550	7.2%
1-45-580-530 ENG-MAINTENANCE - EQUIPMENT	1,750	2,000	(250)	-12.5%
1-45-580-550 ENG-CELL PHONES	3,000	3,000	-	0.0%
1-45-580-560 ENG-MISCELLANEOUS EXPENSES	5,000	1,000	4,000	400.0%
1-45-592-012 ENG-MAINT OF STATION EQUIP-DIST-NON LABOR	112,500	-	112,500	100.0%
1-45-593-000 ENG-MAINT OF OVERHEAD LINES-DIST NON LABOR	5,000	5,500	(500)	-9.1%
1-45-594-000 ENG-MAINT OF U/G LINES-DIST- NON LABOR OLD	150,000	150,000	-	0.0%
1-45-595-012 ENG-MAINT OF TRANSFORMERS -NON LABOR	2,000	-	2,000	100.0%
1-45-597-000 ENG-MAINT OF METERS - DIST- NON LABOR	1,000	-	1,000	100.0%
1-45-598-100 ENG-MISC MAINT OF FIBER PLANT-NON LABOR	10,000	10,000	-	0.0%
1-48-921-540 IS-UTILITIES	6,000	-	6,000	100.0%
1-50-570-000 OPS-MAINT OF SUBSTN EQUIP-TRANS-NON LABOR	40,000	40,000	-	0.0%
1-50-580-480 OPS-OFFICE SUPPLIES	2,600	-	2,600	100.0%
1-50-580-520 OPS-MAINTENANCE - SOFTWARE	15,000	-	15,000	100.0%
1-50-580-530 OPS-MAINTENANCE - EQUIPMENT	750	-	750	100.0%
1-50-580-550 OPS-CELL PHONES	5,000	3,000	2,000	66.7%
1-50-580-560 OPS-MISC EXPENSES	3,000	3,000	-	0.0%
1-50-581-480 OPS-OFFICE SUPPLIES	200	-	200	100.0%
1-50-581-540 OPS-DISPATCH-UTILITIES	4,900	4,900	-	0.0%
1-50-581-560 OPS-DISPATCH - MISCELLANEOUS EXPENSES	13,700	13,700	-	0.0%
1-50-583-460 OPS-SMALL TOOLS & MATERIALS	25,000	25,000	-	0.0%
1-50-583-461 OPS-HOT TOOLS	5,253	-	5,253	100.0%
1-50-583-470 OPS-FURNITURE & EQUIPMENT	1,000	1,000	-	0.0%
1-50-583-530 OPS-MAINTENANCE - EQUIPMENT	10,000	10,000	-	0.0%
1-50-583-540 OPS-UTILITIES	3,400	3,400	-	0.0%
1-50-583-550 OPS-CELL PHONES	6,000	6,000	-	0.0%
1-50-583-560 OPS-MISCELLANEOUS EXPENSES	5,000	5,000	-	0.0%
1-50-584-012 OPS-U/G LINE EXPENSE-DIST NON LABOR	8,000	8,000	-	0.0%
1-50-592-012 OPS-MAINT OF STATION EQUIP-DIST-NON LABOR	12,000	12,000	-	0.0%
1-50-593-000 OPS-MAINT OF OVERHEAD LINES-DIST NON LABOR OLD	10,000	10,000	-	0.0%
1-50-596-000 OPS-MAINT OF STREET LIGHTING-DIST-NON LAB	2,600	2,600	-	0.0%
1-50-598-000 OPS-MISC MAINT OF DIST PLANT - NON LABOR	11,500	11,500	-	0.0%
1-50-598-100 OPS-MISC MAINT OF FIBER PLANT-NON LABOR	5,000	5,000	-	0.0%

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<u>Operations Expenses</u>	<b>2017</b>	<b>2016</b>	<b><u>Increase/</u></b>	<b><u>%</u></b>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Change</b>
1-50-935-000 OPS-BUILDING MAINTENANCE/JANITORIAL	38,740	73,740	(35,000)	-47.5%
1-50-935-550 OPS-CELL PHONES	1,000	1,000	-	0.0%
1-51-580-421 SFTY-FR -ENGINEERS	4,054	3,000	1,054	35.1%
1-51-583-421 SFTY-FR -OPERATIONS	29,730	25,000	4,730	18.9%
1-51-583-422 SFTY-PPE -OPERATIONS	26,750	-	26,750	100.0%
1-51-586-421 SFTY- FR -METER SHOP	2,705	7,000	(4,295)	-61.4%
1-51-586-422 SFTY-PPE -METER SHOP	1,000	1,250	(250)	-20.0%
1-51-592-422 SFTY-PPE -MAINT STATION	6,000	-	6,000	100.0%
1-51-593-421 SFTY-FR -TREE CREW	6,757	5,000	1,757	35.1%
1-51-593-422 SFTY-PPE -TREE CREW	3,600	5,415	(1,815)	-33.5%
1-51-902-421 SFTY-FR -METER READERS	4,054	3,000	1,054	35.1%
1-51-921-421 SFTY-FR -INFORMATION SYSTEMS	1,350	-	1,350	100.0%
1-51-935-422 SFTY-PPE	800	-	800	100.0%
1-53-593-460 TREE-SMALL TOOLS & MATERIALS	10,000	10,000	-	0.0%
1-58-586-460 MTR-S-SMALL TOOLS & MATERIALS	10,000	9,000	1,000	11.1%
1-58-586-470 MTR-S-FURNITURE & EQUIPMENT	3,000	-	3,000	100.0%
1-58-586-480 MTR-S-OFFICE SUPPLIES	600	200	400	200.0%
1-58-586-520 MTR-S-MAINTENANCE - SOFTWARE	300	-	300	100.0%
1-58-586-530 MTR-S-MAINTENANCE - EQUIPMENT	13,000	3,000	10,000	333.3%
1-58-586-550 MTR-S-CELL PHONES	3,000	3,000	-	0.0%
1-58-586-560 MTR-S-MISCELLANEOUS EXPENSES	15,800	15,800	-	0.0%
1-58-597-012 MTR-S-MAINT OF METERS-DIST-NON LABOR	10,000	10,000	-	0.0%
<b>Operations Expenses</b>	<b>1,846,799</b>	<b>1,497,835</b>	<b>348,964</b>	<b>23.3%</b>



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<u>Expenses</u>	<b>2017</b>	<b>2016</b>	<u>Increase/</u>	<u>%</u>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Change</b>
<b><u>Labor and Benefits</u></b>				
1-00-242-200 -MISC LIABILITY - EMPLOYEE PERSONAL LEAVE-200	1,181,500	1,345,985	(164,485)	-12.2%
1-00-416-000 COST AND EXPENSE OF MERCHANDISING, ETC. LABOR	165,300	79,949	85,351	81.3%
1-00-537-000 HYDRAULIC EXPENSES LABOR	17,100	10,520	6,580	42.5%
1-00-543-000 MAINT OF RESERVOIRS, DAMS, WATERWAYS LABOR	100	4,383	(4,283)	-98.0%
1-00-560-000 OPERATION, SUPERVISION, ENGINEERING - TRANS. LABOR	17,700	25,247	(7,547)	-38.5%
1-00-561-000 LOAD DISPATCHING - TRANS. LABOR	1,300	4,734	(3,434)	-75.9%
1-00-562-000 SUBSTATION EXPENSES - TRANS. LABOR	4,200	4,997	(797)	-26.3%
1-00-563-000 OVERHEAD LINE EXPENSE - TRANS. - LABOR	6,200	2,104	4,096	158.3%
1-00-568-000 MAINT SUPERVISION AND ENG. - TRANS. LABOR	80,300	84,420	(4,120)	-16.6%
1-00-570-000 MAINT OF SUBSTATION EQUIPMENT - TRANS. LABOR	4,900	23,231	(18,331)	-81.5%
1-00-571-000 MAINT OF OVERHEAD LINES - TRANS. LABOR	12,900	31,909	(19,009)	-64.6%
1-00-580-000 OPERATION, SUPERVISION, ENGINEERING - DIST. LABOR	801,265	680,268	120,997	3.3%
1-00-580-100 AUTOMATED MAPPING FACILITIES MANAGEMENT LABOR	167,900	150,080	17,820	-1.9%
1-00-580-200 OPERATION, SUPERVISION, ENGINEERING - FIBER LABOR	2,800	2,455	345	0.0%
1-00-581-000 LOAD DISPATCHING - DIST. LABOR	559,100	567,358	(8,258)	-13.6%
1-00-582-000 STATION EXPENSE - DIST. LABOR	18,600	15,078	3,522	8.1%
1-00-583-000 OVERHEAD LINE EXPENSE - DIST. LABOR	330,400	336,452	(6,052)	-13.9%
1-00-584-000 UNDERGROUND LINE EXPENSE - DIST. LABOR	2,400	6,136	(3,736)	-65.7%
1-00-586-000 METER EXPENSE - DIST. LABOR	646,800	596,550	50,250	-5.0%
1-00-587-000 CUSTOMER INSTALLATION EXPENSE LABOR	24,000	12,536	11,464	67.8%
1-00-588-000 MISC DISTRIBUTION EXPENSE LABOR	45,500	29,543	15,957	35.0%
1-00-588-100 POLE CONTACT APPLICATION REVIEW LABOR	13,700	11,922	1,778	0.7%
1-00-590-000 MAINT SUPERVISION AND ENGINEERING - DIST. LABOR	131,500	191,983	(60,483)	-40.0%
1-00-592-000 MAINT OF STATION EQUIPMENT - DIST. LABOR	42,700	31,384	11,316	19.3%
1-00-593-000 MAINT OF OVERHEAD LINES - DIST. LABOR	1,837,300	1,482,301	354,999	8.7%
1-00-594-000 MAINT OF UNDERGROUND LINES - DIST. LABOR	156,900	168,314	(11,414)	-18.3%
1-00-595-000 MAINT OF LINE TRANSFORMERS - DIST. LABOR	41,900	51,371	(9,471)	-28.5%
1-00-596-000 MAINT OF STREET LIGHTING - DIST. LABOR	59,100	54,264	4,836	-4.5%
1-00-597-000 MAINT OF METERS - DIST. LABOR	73,700	73,287	413	-11.8%
1-00-598-000 MISC MAINTENANCE OF DIST. PLANT LABOR	5,100	8,065	(2,965)	-44.6%
1-00-598-100 MISC MAINTENANCE OF FIBER PLANT - LABOR	2,200	13,675	(11,475)	-85.9%
1-00-901-000 SUPERVISION OF CUSTOMER ACCOUNTING - LABOR	234,497	331,192	(96,695)	-37.9%
1-00-902-000 METER READING EXPENSE - LABOR	422,600	444,629	(22,029)	-16.7%
1-00-903-000 CUSTOMER RECORDS AND COLLECTION EXPENSE - LABOR	1,141,200	1,222,204	(81,004)	-18.1%
1-00-908-000 SUPERVISION AND OPERATIONS-LABOR	181,958	256,854	(74,896)	-37.9%
1-00-908-200 ECA/EEI EXPENSES LABOR	123,756	4,909	118,847	2109.9%
1-00-920-000 ADMINISTRATION AND GENERAL SALARIES - LABOR	1,945,800	1,875,822	69,978	-9.1%
1-00-920-100 COMMISSIONER PAYROLL	213,497	203,852	9,645	-8.2%
1-00-925-000 INJURIES & DAMAGES	40,000	35,065	4,935	0.0%
1-00-925-100 HEALTH, WELFARE, SAFETY, 1ST AID LABOR	69,300	62,329	6,971	-2.5%
1-00-926-000 EMPLOYEE PENSION AND BENEFITS	60,000	17,533	42,467	200.0%
1-00-926-600 VEBA CASHOUT	50,000	43,832	6,168	0.0%
1-00-926-700 SHORT TERM DISABILITY(EMPLOYER)	21,800	17,533	4,267	9.0%
1-00-928-200 COMPLIANCE - WECC/NERC - LABOR	93,896	24,370	69,526	237.8%
1-00-935-000 MAINT OF GENERAL PLANT - LABOR	139,900	48,994	90,906	150.3%
1-00-556-000 POWER MANAGEMENT LABOR	138,696	127,813	10,883	-4.9%
1-00-925-200 SAFETY COORDINATOR SALARY	114,766	93,099	21,667	8.1%
<b>Total Operating Labor &amp; Benefits</b>	<b>11,446,031</b>	<b>10,910,531</b>	<b>535,500</b>	<b>4.9%</b>
<b><u>Payroll Related Expenses</u></b>				
1-00-926-120 PCORI FEES	700	700	-	0.0%
1-00-926-130 REINSURANCE FEES	15,000	15,000	-	0.0%
1-00-926-140 FLU SHOT CLINICS	3,000	3,000	-	0.0%
1-00-926-100 RETIREE/COBRA MED INS - PREMIUMS & CLAIMS	178,000	140,000	38,000	27.1%
<b>Total Payroll Related Expenses</b>	<b>196,700</b>	<b>158,700</b>	<b>38,000</b>	<b>23.9%</b>

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<u>Expenses</u>	<b>2017</b>	<b>2016</b>	<u>Increase/</u>	<u>%</u>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Change</b>
<b><u>Taxes</u></b>				
1-00-408-100 TAXES - UTILITY	2,100,000	2,294,942	(194,942)	-8.5%
1-00-408-110 TAXES - LEASEHOLD	1,000	10,000	(9,000)	-90.0%
1-00-408-200 TAXES - PRIVILEGE	1,300,000	1,202,641	97,359	8.1%
1-00-408-300 TAXES - BUSINESS & SALES	52,000	59,200	(7,200)	-12.2%
<b>Total Taxes</b>	<b>3,453,000</b>	<b>3,566,783</b>	<b>(113,783)</b>	<b>-3.2%</b>
<b><u>Travel and Training</u></b>				
1-05-921-440 COM-TRAVEL EXPENSES	20,772	25,000	(4,228)	-16.9%
1-10-921-440 ADM-TRAVEL EXPENSES	13,848	20,000	(6,152)	-30.8%
1-15-921-440 HR-TRAVEL EXPENSES	2,077	3,500	(1,423)	-40.7%
1-20-921-440 ACCT-TRAVEL EXPENSES	6,929	10,000	(3,071)	-30.7%
1-30-908-440 CONS-TRAVEL EXPENSES	2,770	4,000	(1,230)	-30.8%
1-33-903-440 MOR-TRAVEL EXPENSES	692	1,000	(308)	-30.8%
1-35-903-440 CS-TRAVEL EXPENSES	4,847	7,000	(2,153)	-30.8%
1-38-902-440 MTR-R TRAVEL EXPENSES	346	500	(154)	-30.8%
1-40-556-440 POW-TRAVEL EXPENSES	21,396	30,900	(9,504)	-30.8%
1-45-580-440 ENG-TRAVEL EXPENSES	8,309	20,000	(11,691)	-58.5%
1-48-921-440 IS-TRAVEL EXPENSES	8,309	15,000	(6,691)	-44.6%
1-50-580-440 OPS-TRAVEL EXPENSES	17,310	25,000	(7,690)	-30.8%
1-50-581-440 OPS-DISPATCH TRAVEL	692	-	692	100.0%
1-50-583-440 OPS-TRAVEL EXPENSES	4,154	6,000	(1,846)	-30.8%
1-51-925-440 SFTY-TRAVEL	1,385	-	1,385	100.0%
1-58-586-440 MTR-S-TRAVEL EXPENSES	4,154	4,000	154	3.8%
1-05-921-445 COM-TRAINING EXPENSES	6,924	15,000	(8,076)	-53.8%
1-10-921-445 ADM-TRAINING EXPENSES	4,293	5,000	(707)	-14.1%
1-15-921-445 HR-TRAINING EXPENSES	2,077	4,000	(1,923)	-48.1%
1-20-921-445 ACCT-TRAINING EXPENSES	3,462	5,000	(1,538)	-30.8%
1-30-908-445 CONS-TRAINING EXPENSES	5,539	8,000	(2,461)	-30.8%
1-35-903-445 CS-TRAINING EXPENSES	13,848	20,000	(6,152)	-30.8%
1-38-902-445 MTR-R TRAINING EXPENSES	346	500	(154)	-30.8%
1-40-556-445 POW-TRAINING EXPENSES	3,808	5,500	(1,692)	-30.8%
1-45-580-445 ENG-TRAINING EXPENSES	10,386	13,000	(2,614)	-20.1%
1-48-921-445 IS-TRAINING EXPENSES	20,772	6,000	14,772	246.2%
1-50-580-445 OPS-TRAINING EXPENSES	6,924	10,000	(3,076)	-30.8%
1-50-581-445 OPS-TRAINING EXPENSES	2,077	-	2,077	100.0%
1-50-583-445 OPS-TRAINING EXPENSES	692	1,000	(308)	-30.8%
1-58-586-445 MTR-S-TRAINING EXPENSES	3,462	3,600	(138)	-3.8%
<b>Total Travel and Training</b>	<b>202,600</b>	<b>268,500</b>	<b>(65,900)</b>	<b>-24.5%</b>
<b><u>Safety Equipment</u></b>				
1-58-586-420 MTR-S-SAFETY EQUIPMENT	1,250	1,250	-	0.0%
1-50-583-420 OPS-SAFETY EQUIPMENT	30,580	30,580	-	0.0%
1-30-908-420 CONS-SAFETY EQUIPMENT	1,000	-	1,000	100.0%
1-00-925-112 HEALTH, WELFARE, SAFETY, 1ST AID - NON LABOR	14,000	14,000	-	0.0%
1-51-583-012 SFTY-OPERATIONS MAT'L	5,950	-	5,950	100.0%
1-51-598-012 SFTY-MAINT OF TOOLS	6,200	-	6,200	100.0%
1-51-925-450 SFTY-PROFESSIONAL SERVICES	25,300	-	25,300	100.0%
1-51-925-460 SFTY-TRAINING MAT'L & SUPPLIES	3,000	-	3,000	100.0%
<b>Total Safety Equipment/Training</b>	<b>87,280</b>	<b>51,245</b>	<b>36,035</b>	<b>70.3%</b>
<b><u>General and Administrative</u></b>				
1-00-924-000 PROPERTY INSURANCE	165,000	165,000	-	0.0%
1-00-924-100 COAL CREEK EXPENSES - PCB CLEANUP	2,500	2,500	-	0.0%
1-05-921-480 COM-OFFICE SUPPLIES	300	300	-	0.0%
1-05-921-550 COM-CELL PHONES	480	480	-	0.0%
1-05-921-560 COM-MISCELLANEOUS EXPENSES	200	200	-	0.0%
1-05-923-450 COM-PROFESSIONAL SERVICES	7,500	7,500	-	0.0%

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<u>Expenses</u>		2017	2016	<u>Increase/</u>	<u>%</u>
		Budget	Budget	(Decrease)	Change
1-10-913-456	ADM-ADVERTISING-MISC.	1,000	20,000	(19,000)	-95.0%
1-10-913-457	ADM-ADVERTISING-LEGAL	7,000	-	7,000	100.0%
1-10-913-458	ADM-ADVERTISING-PROMO	7,000	-	7,000	100.0%
1-10-921-300	ADM-POSTAGE	200	200	-	0.0%
1-10-921-470	ADM-FURNITURE & EQUIPMENT	5,000	5,000	-	0.0%
1-10-921-480	ADM-OFFICE SUPPLIES	10,000	15,000	(5,000)	-33.3%
1-10-921-540	ADM-UTILITIES	30,000	35,000	(5,000)	-14.3%
1-10-921-550	ADM-CELL PHONES	2,500	2,500	-	0.0%
1-10-921-560	ADM-MISCELLANEOUS EXPENSES	8,500	10,000	(1,500)	-15.0%
1-10-921-561	ADM-MISCELLANEOUS EMPLOYEES	16,500	-	16,500	100.0%
1-10-923-450	ADM-PROFESSIONAL SERVICES	209,000	249,000	(40,000)	-16.1%
1-10-930-455	ADM-DUES/MEMBERSHIPS	208,650	228,650	(20,000)	-8.7%
1-15-913-456	HR-ADVERTISING	7,500	10,000	(2,500)	-25.0%
1-15-921-470	HR-FURNITURE & EQUIPMENT	400	500	(100)	-20.0%
1-15-921-480	HR-OFFICE SUPPLIES	500	500	-	0.0%
1-15-921-550	HR-CELL PHONES	800	400	400	100.0%
1-15-921-560	HR-MISCELLANEOUS EXPENSES	5,000	10,000	(5,000)	-50.0%
1-10-921-561	ADM-MISCELLANEOUS EMPLOYEES	16,500	-	16,500	100.0%
1-15-923-450	HR-PROFESSIONAL SERVICES	95,000	95,000	-	0.0%
1-15-930-455	HR-DUES/MEMBERSHIPS	15,000	15,000	-	0.0%
1-15-935-520	HR-MAINTENANCE - SOFTWARE	2,500	5,000	(2,500)	-50.0%
1-20-921-100	ACCT-BANK FEES FOR LINE/LETTER OF CREDIT-100	8,000	7,500	500	6.7%
1-20-921-300	ACCT-POSTAGE	19,800	19,800	-	0.0%
1-20-921-470	ACCT-FURNITURE & EQUIPMENT	4,000	4,000	-	0.0%
1-20-921-480	ACCT-OFFICE SUPPLIES	6,500	6,500	-	0.0%
1-20-921-550	ACCT-CELL PHONES	720	720	-	0.0%
1-20-921-560	ACCT-MISCELLANEOUS EXPENSES	46,000	39,500	6,500	16.5%
1-20-923-450	ACCT-PROFESSIONAL SERVICES	40,000	37,500	2,500	6.7%
1-20-930-455	ACCT-DUES/MEMBERSHIPS	1,800	1,800	-	0.0%
1-20-935-520	ACCT-MAINTENANCE - SOFTWARE	9,000	7,000	2,000	28.6%
1-20-935-530	ACCT-MAINTENANCE - EQUIPMENT	2,000	-	2,000	100.0%
1-48-921-450	IS-PROFESSIONAL SERVICES	60,000	30,000	30,000	100.0%
1-48-921-470	IS-FURNITURE & EQUIPMENT	15,000	-	15,000	100.0%
1-48-921-475	IS-COMMISSION, ADMIN, ACCOUNTING AND HR EXPENSES	58,000	-	58,000	100.0%
1-48-921-480	IS-OFFICE SUPPLIES	2,500	2,500	-	0.0%
1-48-921-520	IS-MAINTENANCE - SOFTWARE	199,443	277,200	(77,757)	-28.1%
1-48-921-550	IS-CELL PHONES	3,900	2,500	1,400	56.0%
<b>Total General and Administrative</b>		<b>1,284,693</b>	<b>1,279,390</b>	<b>5,303</b>	<b>0.4%</b>
<b>Misc. Expenses</b>					
1-00-416-012	COST AND EXPENSE OF MERCHANDISING, ETC. NON LABOR	11,700	11,700	-	0.0%
1-00-426-100	PROJECT SHARE - PUD	25,000	-	-	-
1-00-935-012	MAINT OF GENERAL PLANT - NON LABOR	39,300	39,300	-	0.0%
<b>Total Misc. Expenses</b>		<b>76,000</b>	<b>51,000</b>	<b>25,000</b>	<b>49.0%</b>
<b>Fiber Expenses</b>					
1-00-598-112	MISC MAINTENANCE OF FIBER PLANT - NON LABOR	10,000	10,000	-	0.0%
<b>Total Fiber Expenses</b>		<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Non Capital Expenses - (Purchased Power &amp; Operations Excluded)</b>		<b>\$ 16,756,304</b>	<b>\$ 16,296,149</b>	<b>\$ 460,155</b>	<b>2.8%</b>

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<u>Capitalized Costs - Summary</u>	<b>2017 Budget</b>	<b>2016 Budget</b>	<b><u>Increase/ (Decrease)</u></b>	<b><u>% Change</u></b>
<b><u>Transmission Capital</u></b>				
Total Substations	45,000	50,000	(5,000)	-10.0%
Total Poles & Fixtures	22,288	24,888	(2,600)	-10.4%
Total Overhead Conductor & Devices	10,772	13,572	(2,800)	-20.6%
Total Computer Hardware	20,000	-	20,000	100.0%
<b>Total Transmission Capital</b>	<b>98,060</b>	<b>88,460</b>	<b>9,600</b>	<b>10.9%</b>
<b><u>Distribution Capital</u></b>				
Total Land & Land Rights	-	3,000	(3,000)	-100.0%
Total Station Equipment	625,000	52,500	572,500	1090.5%
Total Poles, Towers & Fixtures	258,980	276,980	(18,000)	-6.5%
Total Overhead Conductor & Devices	157,415	157,415	-	0.0%
Total Conduit	210,165	100,000	110,165	110.2%
Total Underground Conductor & Devices	271,821	125,100	146,721	117.3%
Total Line Transformers	160,000	164,000	(4,000)	-2.4%
Total Pad Mount Transformers	281,000	268,000	13,000	4.9%
Total Voltage Regulators	69,000	84,000	(15,000)	-17.9%
Total Services	61,316	52,800	8,516	16.1%
Total Meters	215,908	128,108	87,800	68.5%
Total Street Light & Sig. Systems	1,000	1,000	-	0.0%
<b>Total Distribution Capital</b>	<b>2,311,605</b>	<b>1,412,903</b>	<b>898,702</b>	<b>63.6%</b>
<b><u>General Capital</u></b>				
Total Structures & Improvements	-	100,000	(100,000)	-100.0%
Total Office Furniture & Equipment	239,360	340,000	(100,640)	-29.6%
Total Transportation Equipment	346,000	485,000	(139,000)	-28.7%
Total Stores Equipment	42,000	3,000	39,000	1300.0%
Total Tools, Shop & Garage Equipment	20,000	20,000	-	0.0%
Total Laboratory Equipment	29,971	19,800	10,171	51.4%
Total Communication Equipment	15,200	15,200	-	
<b>Total General Capital</b>	<b>692,531</b>	<b>983,000</b>	<b>(290,469)</b>	<b>-29.5%</b>
<b><u>Allocated Costs</u></b>				
<b>Total Allocated Costs</b>	<b>650,000</b>	<b>722,000</b>	<b>(72,000)</b>	<b>-10.0%</b>
<b>Total Capitalized Labor</b>	<b>2,305,700</b>	<b>2,388,322</b>	<b>(82,622)</b>	<b>-3.5%</b>
<b><u>Total Capitalized Costs</u></b>	<b>6,057,896</b>	<b>5,594,685</b>	<b>463,211</b>	<b>8.3%</b>

COMPARATIVE OPERATING BUDGET  
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		2017	2016	Increase/	%
		Budget	Budget	(Decrease)	Change
<b>Capitalized Costs - Detail</b>					
<b>Transmission Capital</b>					
1-00-353-012	SUBSTATION EQUIPMENT - TRANS, CWIP NONLABOR	45,000	50,000	(5,000)	-10.0%
1-00-355-012	POLES & FIXTURES - TRANSMISSION, CWIP NON LABOR	22,288	24,888	(2,600)	-10.4%
1-00-356-012	OVERHEAD CONDUCTOR & DEVICES-TRANS, CWIP NON LABOR	10,772	13,572	(2,800)	-20.6%
1-00-382-012	COMPUTER HARDWARE-TRANS/MARKET OPER-CWIP NON LABOR	20,000	-	20,000	100.0%
<b>Distribution Capital</b>					
1-00-362-012	STATION EQUIPMENT - DISTRIBUTION, CWIP NON LABOR	625,000	50,000	575,000	1150.0%
	<b>Detail</b>				
	<b>Fairview Sub Rebuild</b>	300,000			
	<b>Fairview Power Transformer</b>	325,000			
1-00-364-012	POLES, TOWERS & FIXTURES - DIST, CWIP NON LABOR	258,980	276,980	(18,000)	-6.5%
1-00-365-011	-RECLOSERS, SECTIONALIZERS, & BREAKERS, CWIP	54,000	54,000	-	0.0%
1-00-365-012	-OVERHEAD CONDUCTOR & DEVICES - DIST, CWIP NONLABOR	103,415	103,415	-	0.0%
1-00-366-012	-CONDUIT - DISTRIBUTION, CWIP NON LABOR	210,165	100,000	110,165	110.2%
	<b>Detail</b>				
	<b>Customer Based (Paid)</b>	20,000			
	<b>PUD Based</b>	100,000			
	<b>Other</b>	90,165			
1-00-367-012	-UNDERGROUND CONDUCTOR & DEVICES-DIST CWIP NONLABOR	271,821	125,100	146,721	117.3%
1-00-368-015	POLE MT TRANSFORMERS - DISTRIBUTION, CWIP NON LABOR	160,000	164,000	(4,000)	-2.4%
1-00-368-011	-PAD MOUNT TRANSFORMERS, CWIP	281,000	268,000	13,000	4.9%
1-00-368-013	-CAPACITORS, CWIP	5,000	20,000	(15,000)	-75.0%
1-00-368-014	-REGULATORS, CWIP	64,000	64,000	-	0.0%
1-00-369-012	-SERVICES - DISTRIBUTION, CWIP NON LABOR	61,316	52,800	8,516	16.1%
1-00-370-012	-METERS - DISTRIBUTION, CWIP NON LABOR	185,000	97,200	87,800	90.3%
1-00-371-012	-INSTALLS ON CUST. PREMISES - DIST. CWIP NON LABOR	30,908	30,908	-	0.0%
1-00-373-012	-STREET LIGHT & SIG. SYSTEMS - DIST, CWIP NON LABOR	1,000	1,000	-	0.0%
<b>General Capital</b>					
1-00-389-012	LAND & LAND RIGHTS - GENERAL, CWIP-				
1-00-390-012	STRUCTURES & IMPROVEMENTS, CWIP - NON LABOR	-	100,000	(100,000)	-100.0%
1-00-391-012	OFFICE FURNITURE & EQUIPMENT - CWIP	239,360	340,000	(100,640)	-29.6%
	<b>Detail</b>				
	<b>Various Computer HDW/SOFT</b>	121,000			
	<b>Data Catcher Replacement</b>	30,000			
	<b>Acctng &amp; Admin Copier/Pinters</b>	20,000			
	<b>Futura OMS/Server, IPAG</b>	50,000			
	<b>Mobile Collector RF Unit</b>	18,360			
1-00-392-012	TRANSPORTATION EQUIPMENT - CWIP	346,000	485,000	(139,000)	-28.7%
	<b>Detail</b>				
	<b>#171 F350 4x4 - Aselton</b>	60,000			
	<b>#194 F350 4x4 - Brown</b>	60,000			
	<b>#126 Line Trk Repaint/Pole Rack</b>	10,000			
	<b>#153 Ford F750 Bucket</b>	200,000			
	<b>Dump Trailers (2)</b>	16,000			
1-00-393-012	STORES EQUIPMENT - CWIP	42,000	3,000	39,000	1300.0%
	<b>Detail</b>				
	<b>Forklift</b>	40,000			
	<b>Misc. Equipment</b>	2,000			
1-00-394-012	TOOLS, SHOP & GARAGE EQUIPMENT - CWIP	20,000	20,000	-	0.0%
1-00-395-012	LABORATORY EQUIPMENT - CWIP	29,971	19,800	10,171	51.4%

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**Capitalized Costs - Detail**

	2017 Budget	2016 Budget	Increase/ (Decrease)	% Change
1-00-397-012 -COMMUNICATION EQUIP - FIBER OPTIC, CWIP NON LABOR	15,200	15,200	-	0.0%
<b>Allocated Costs</b>				
1-00-154-000 MATERIALS AND SUPPLIES - NONEXEMPT	235,000	370,400	(135,400)	-36.6%
1-00-154-100 MATERIALS AND SUPPLIES - EXEMPT	120,000	125,000	(5,000)	-4.0%
1-00-154-200 FIBER MATERIALS & SUPPLIES - NONEXEMPT	-	10,000	(10,000)	-100.0%
1-00-154-210 FIBER MATERIALS & SUPPLIES - EXEMPT	-	200	(200)	-100.0%
1-00-163-012 -STORES EXPENSE - UNDISTRIBUTED- NON LABOR	5,000	5,000	-	0.0%
1-00-163-100 -FIBER STORES EXPENSE - UNDISTRIBUTED LABOR	-	2,200	(2,200)	-100.0%
1-00-163-000 -STORES EXPENSE - UNDISTRIBUTED- LABOR	290,000	209,200	80,800	38.6%
<b>Capitalized Costs</b>				
1-00-107-010 -CONSTRUCTION WORK IN PROGRESS CLEARING-LABOR	1,577,200	1,556,122	21,078	-86.9%
1-00-107-012 -CONSTRUCTION WORK IN PROGRESS CLEARING	204,500	200,000	4,500	73.5%
1-00-108-110 -ACCUMULATED PROVISION FOR DEPR DISTR PLANT - LABOR	347,000	459,100	(112,100)	-92.2%
1-00-108-310 -ACCUMULATED PROVISION FOR DEPR TRANS PLANT - LABOR	36,000	43,200	(7,200)	96.8%
1-00-368-010 -POLE MT TRANSFORMERS - DISTRIBUTION, CWIP LABOR	85,000	80,000	5,000	-62.5%
1-00-370-010 -METERS - DISTRIBUTION, CWIP LABOR	30,000	25,000	5,000	-60.0%
1-00-371-010 -INSTALLATIONS ON CUST. PREMISES - DIST. CWIP LABOR	10,000	9,500	500	68.4%
1-00-382-010 -COMPUTER HARDWARE-TRANS./MARKET OPER-CWIP LABOR	16,000	15,400	600	-100.0%
<b>Total Capital</b>	<b>6,057,896</b>	<b>5,594,685</b>	<b>463,211</b>	<b>8.3%</b>

# SUPPLEMENTAL INFORMATION

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<u>Total Labor &amp; Benefits</u>	<u>2017</u>	<u>2016</u>	<u>Increase/</u>	<u>%</u>
	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Change</u>
<b><u>Operating Labor &amp; Benefits - Non Capital</u></b>				
1-00-242-200 -MISC LIABILITY - EMPLOYEE PERSONAL LEAVE-200	1,181,500	1,345,985	(164,485)	-12.2%
1-00-416-000 COST AND EXPENSE OF MERCHANDISING, ETC. LABOR	165,300	79,949	85,351	106.8%
1-00-537-000 HYDRAULIC EXPENSES LABOR	17,100	10,520	6,580	62.5%
1-00-543-000 MAINT OF RESERVOIRS, DAMS, WATERWAYS LABOR	100	4,383	(4,283)	-97.7%
1-00-556-000 POWER MANAGEMENT LABOR	138,696	127,813	10,883	8.5%
1-00-560-000 OPERATION, SUPERVISION, ENGINEERING - TRANS. LABOR	17,700	25,247	(7,547)	-29.9%
1-00-561-000 LOAD DISPATCHING - TRANS. LABOR	1,300	4,734	(3,434)	-72.5%
1-00-562-000 SUBSTATION EXPENSES - TRANS. LABOR	4,200	4,997	(797)	-15.9%
1-00-563-000 OVERHEAD LINE EXPENSE - TRANS. - LABOR	6,200	2,104	4,096	194.7%
1-00-568-000 MAINT SUPERVISION AND ENG. - TRANS. LABOR	80,300	84,420	(4,120)	-4.9%
1-00-570-000 MAINT OF SUBSTATION EQUIPMENT - TRANS. LABOR	4,900	23,231	(18,331)	-78.9%
1-00-571-000 MAINT OF OVERHEAD LINES - TRANS. LABOR	12,900	31,909	(19,009)	-59.6%
1-00-580-000 OPERATION, SUPERVISION, ENGINEERING - DIST. LABOR	801,265	680,268	120,997	17.8%
1-00-580-100 AUTOMATED MAPPING FACILITIES MANAGEMENT LABOR	167,900	150,080	17,820	11.9%
1-00-580-200 OPERATION, SUPERVISION, ENGINEERING - FIBER LABOR	2,800	2,455	345	14.1%
1-00-581-000 LOAD DISPATCHING - DIST. LABOR	559,100	567,358	(8,258)	-1.5%
1-00-582-000 STATION EXPENSE - DIST. LABOR	18,600	15,078	3,522	23.4%
1-00-583-000 OVERHEAD LINE EXPENSE - DIST. LABOR	330,400	336,452	(6,052)	-1.8%
1-00-584-000 UNDERGROUND LINE EXPENSE - DIST. LABOR	2,400	6,136	(3,736)	-60.9%
1-00-586-000 METER EXPENSE - DIST. LABOR	646,800	596,550	50,250	8.4%
1-00-587-000 CUSTOMER INSTALLATION EXPENSE LABOR	24,000	12,536	11,464	91.4%
1-00-588-000 MISC DISTRIBUTION EXPENSE LABOR	45,500	29,543	15,957	54.0%
1-00-588-100 POLE CONTACT APPLICATION REVIEW LABOR	13,700	11,922	1,778	14.9%
1-00-590-000 MAINT SUPERVISION AND ENGINEERING - DIST. LABOR	131,500	191,983	(60,483)	-31.5%
1-00-592-000 MAINT OF STATION EQUIPMENT - DIST. LABOR	42,700	31,384	11,316	36.1%
1-00-593-000 MAINT OF OVERHEAD LINES - DIST. LABOR	1,837,300	1,482,301	354,999	23.9%
1-00-594-000 MAINT OF UNDERGROUND LINES - DIST. LABOR	156,900	168,314	(11,414)	-6.8%
1-00-595-000 MAINT OF LINE TRANSFORMERS - DIST. LABOR	41,900	51,371	(9,471)	-18.4%
1-00-596-000 MAINT OF STREET LIGHTING - DIST. LABOR	59,100	54,264	4,836	8.9%
1-00-597-000 MAINT OF METERS - DIST. LABOR	73,700	73,287	413	0.6%
1-00-598-000 MISC MAINTENANCE OF DIST. PLANT LABOR	5,100	8,065	(2,965)	-36.8%
1-00-598-100 MISC MAINTENANCE OF FIBER PLANT - LABOR	2,200	13,675	(11,475)	-83.9%
1-00-901-000 SUPERVISION OF CUSTOMER ACCOUNTING - LABOR	234,497	331,192	(96,695)	-29.2%
1-00-902-000 METER READING EXPENSE - LABOR	422,600	444,629	(22,029)	-5.0%
1-00-903-000 CUSTOMER RECORDS AND COLLECTION EXPENSE - LABOR	1,141,200	1,222,204	(81,004)	-6.6%
1-00-908-000 SUPERVISION AND OPERATIONS-LABOR	181,958	256,854	(74,896)	-29.2%
1-00-908-200 ECA/EEI EXPENSES LABOR	123,756	4,909	118,847	2421.0%
1-00-920-000 ADMINISTRATION AND GENERAL SALARIES - LABOR	1,945,800	1,875,822	69,978	3.7%
1-00-920-100 COMMISSIONER PAYROLL	213,497	203,852	9,645	4.7%
1-00-925-000 INJURIES & DAMAGES	40,000	35,065	4,935	14.1%
1-00-925-100 HEALTH, WELFARE, SAFETY, 1ST AID LABOR	69,300	62,329	6,971	11.2%
1-00-925-200 SAFETY COORDINATOR SALARY	114,766	93,099	21,667	23.3%
1-00-926-000 EMPLOYEE PENSION AND BENEFITS	60,000	17,533	42,467	242.2%
1-00-926-600 VEBA CASHOUT	50,000	43,832	6,168	14.1%
1-00-926-700 SHORT TERM DISABILITY(EMPLOYER)	21,800	17,533	4,267	24.3%
1-00-928-200 COMPLIANCE - WECC/NERC - LABOR	93,896	24,370	69,526	285.3%
1-00-935-000 MAINT OF GENERAL PLANT - LABOR	139,900	48,994	90,906	185.5%
<b>Total Operating Labor &amp; Benefits</b>	<b>11,446,031</b>	<b>10,910,531</b>	<b>535,500</b>	<b>4.9%</b>
<b><u>Capitalized Labor &amp; Benefits</u></b>				
1-00-107-010 -CONSTRUCTION WORK IN PROGRESS CLEARING-LABOR	1,577,200	452,600	1,124,600	248.5%
1-00-108-110 -ACCUMULATED PROVISION FOR DEPR DISTR PLANT - LABOR	347,000	459,100	(112,100)	-24.4%
1-00-108-310 -ACCUMULATED PROVISION FOR DEPR TRANS PLANT - LABOR	36,000	43,200	(7,200)	-16.7%
1-00-368-010 -POLE MT TRANSFORMERS - DISTRIBUTION, CWIP LABOR	85,000	80,000	5,000	6.3%
1-00-371-010 -INSTALLATIONS ON CUST. PREMISES - DIST. CWIP LABOR	10,000	9,500	500	5.3%
1-00-382-010 -COMPUTER HARDWARE-TRANS./MARKET OPER-CWIP LABOR	16,000	15,400	600	3.9%
<b>Total Capitalized Labor &amp; Benefits</b>	<b>2,071,200</b>	<b>1,059,800</b>	<b>1,011,400</b>	<b>95.4%</b>



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<u>Total Labor &amp; Benefits</u>	<b>2017</b>	<b>2016</b>	<u>Increase/</u>	<u>%</u>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Change</b>
<b><u>Allocated Labor &amp; Benefits</u></b>				0.0%
1-00-163-000 -STORES EXPENSE - UNDISTRIBUTED- LABOR	454,854	209,200	245,654	117.4%
1-00-163-100 -FIBER STORES EXPENSE - UNDISTRIBUTED LABOR	5,000	2,200	2,800	127.3%
1-00-184-000 -TRANSPORTATION LABOR	277,706	277,700	6	0.0%
<b>Total Allocated Labor &amp; Benefits</b>	<b>737,560</b>	<b>489,100</b>	<b>248,460</b>	<b>50.8%</b>
				0.0%
<b>Total Labor &amp; Benefits</b>	<b>14,254,791</b>	<b>12,459,431</b>	<b>1,795,360</b>	<b>14.4%</b>

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<b>Expenses by Departments</b>		<b>2017</b>	<b>2016</b>	<b><u>Increase/</u></b>	<b><u>%</u></b>
		<b>Budget</b>	<b>Budget</b>	<b>(Decrease</b>	<b>Change</b>
<b><u>Commisson</u></b>					
1-05-921-440	COM-TRAVEL EXPENSES	20,772	25,000	(4,228)	-16.9%
1-05-921-445	COM-TRAINING EXPENSES	6,924	15,000	(8,076)	-53.8%
1-05-921-480	COM-OFFICE SUPPLIES	300	300	-	0.0%
1-05-921-550	COM-CELL PHONES	480	480	-	0.0%
1-05-921-560	COM-MISCELLANEOUS EXPENSES	200	200	-	0.0%
1-05-923-450	COM-PROFESSIONAL SERVICES	7,500	7,500	-	0.0%
<b>Commission Total</b>		<b>36,176</b>	<b>48,480</b>	<b>(12,304)</b>	<b>-25.4%</b>
<b><u>Administration</u></b>					
1-10-913-456	ADM-ADVERTISING-MISC.	1,000	20,000	(19,000)	-95.0%
1-10-913-457	ADM-ADVERTISING-LEGAL	7,000	-	7,000	100.0%
1-10-913-458	ADM-ADVERTISING-PROMO	7,000	-	7,000	100.0%
1-10-921-300	ADM-POSTAGE	200	200	-	0.0%
1-10-921-440	ADM-TRAVEL EXPENSES	13,848	20,000	(6,152)	-30.8%
1-10-921-445	ADM-TRAINING EXPENSES	4,293	5,000	(707)	-14.1%
1-10-921-470	ADM-FURNITURE & EQUIPMENT	5,000	5,000	-	0.0%
1-10-921-480	ADM-OFFICE SUPPLIES	10,000	15,000	(5,000)	-33.3%
1-10-921-540	ADM-UTILITIES	30,000	35,000	(5,000)	-14.3%
1-10-921-550	ADM-CELL PHONES	2,500	2,500	-	0.0%
1-10-921-560	ADM-MISCELLANEOUS EXPENSES	8,500	10,000	(1,500)	-15.0%
1-10-921-561	ADM-MISCELLANEOUS EMPLOYEES	16,500	-	16,500	100.0%
1-10-923-450	ADM-PROFESSIONAL SERVICES	209,000	209,000	-	0.0%
1-10-930-455	ADM-DUES/MEMBERSHIPS	208,650	228,650	(20,000)	-8.7%
<b>Administration Total</b>		<b>523,491</b>	<b>550,350</b>	<b>(26,859)</b>	<b>-4.9%</b>
<b><u>Human Resources Total</u></b>					
1-15-913-456	HR-ADVERTISING	7,500	10,000	(2,500)	-25.0%
1-15-921-440	HR-TRAVEL EXPENSES	2,077	3,500	(1,423)	-40.7%
1-15-921-445	HR-TRAINING EXPENSES	2,077	4,000	(1,923)	-48.1%
1-15-921-470	HR-FURNITURE & EQUIPMENT	400	500	(100)	-20.0%
1-15-921-480	HR-OFFICE SUPPLIES	500	500	-	0.0%
1-15-921-550	HR-CELL PHONES	800	400	400	100.0%
1-15-921-560	HR-MISCELLANEOUS EXPENSES	5,000	10,000	(5,000)	-50.0%
1-15-923-450	HR-PROFESSIONAL SERVICES	95,000	95,000	-	0.0%
1-15-930-455	HR-DUES/MEMBERSHIPS	15,000	15,000	-	0.0%
1-15-935-520	HR-MAINTENANCE - SOFTWARE	2,500	5,000	(2,500)	-50.0%
<b>Human Resources Total</b>		<b>130,854</b>	<b>143,900</b>	<b>(13,046)</b>	<b>-9.1%</b>
<b><u>Accounting</u></b>					
1-20-921-100	ACCT-BANK FEES FOR LINE/LETTER OF C	8,000	7,500	500	6.7%
1-20-921-440	ACCT-TRAVEL EXPENSES	6,929	10,000	(3,071)	-30.7%
1-20-921-445	ACCT-TRAINING EXPENSES	3,462	5,000	(1,538)	-30.8%
1-20-921-470	ACCT-FURNITURE & EQUIPMENT	4,000	4,000	-	0.0%

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<b>Expenses by Departments</b>		<b>2017</b>	<b>2016</b>	<b>Increase/</b>	<b>%</b>
		<b>Budget</b>	<b>Budget</b>	<b>(Decrease</b>	<b>Change</b>
1-20-921-480	ACCT-OFFICE SUPPLIES	6,500	6,500	-	0.0%
1-20-921-550	ACCT-CELL PHONES	720	720	-	0.0%
1-20-921-560	ACCT-MISCELLANEOUS EXPENSES	46,000	39,500	6,500	16.5%
1-20-923-450	ACCT-PROFESSIONAL SERVICES	40,000	37,500	2,500	6.7%
1-20-930-455	ACCT-DUES/MEMBERSHIPS	1,800	1,800	-	0.0%
1-20-935-520	ACCT-MAINTENANCE - SOFTWARE	9,000	7,000	2,000	28.6%
1-20-935-530	ACCT-MAINTENANCE - EQUIPMENT	2,000	-	2,000	100.0%
1-20-921-300	ACCT-POSTAGE	19,800	19,800	-	0.0%
<b>Accounting Total</b>		<b>148,211</b>	<b>139,320</b>	<b>8,891</b>	<b>6.4%</b>
<b>Warehouse</b>					
1-25-163-440	W/H-TRAVEL EXPENSES	500	500	-	0.0%
1-25-163-445	W/H-TRAINING EXPENSES	500	500	-	0.0%
1-25-163-460	W/H-SMALL TOOLS & MATERIALS	5,000	5,000	-	0.0%
1-25-163-470	W/H-FURNITURE & EQUIPMENT	1,000	1,000	-	0.0%
1-25-163-480	W/H-OFFICE SUPPLIES	1,000	1,000	-	0.0%
1-25-163-530	W/H-MAINTENANCE - EQUIPMENT	2,500	2,500	-	0.0%
1-25-163-540	W/H-UTILITIES	22,000	22,000	-	0.0%
1-25-163-560	W/H-MISCELLANEOUS EXPENSES	2,000	2,000	-	0.0%
<b>Warehouse Total</b>		<b>34,500</b>	<b>34,500</b>	<b>-</b>	<b>0.0%</b>
<b>Conservation</b>					
1-30-908-420	CONS-SAFETY EQUIPMENT	1,000	-	1,000	100.0%
1-30-908-440	CONS-TRAVEL EXPENSES	2,770	4,000	(1,230)	-30.8%
1-30-908-445	CONS-TRAINING EXPENSES	5,539	8,000	(2,461)	-30.8%
1-30-908-450	CONS-PROFESSIONAL SERVICES	2,500	5,000	(2,500)	-50.0%
1-30-908-455	CONS-DUES/MEMBERSHIPS	500	1,000	(500)	-50.0%
1-30-908-456	CONS-ADVERTISING	20,000	30,000	(10,000)	-33.3%
1-30-908-460	CONS-SMALL TOOLS & MATERIALS	10,000	20,000	(10,000)	-50.0%
1-30-908-470	CONS-FURNITURE & EQUIPMENT	500	500	-	0.0%
1-30-908-480	CONS-OFFICE SUPPLIES	1,000	1,400	(400)	-28.6%
1-30-908-550	CONS-CELL PHONES	1,000	500	500	100.0%
1-30-908-560	CONS-MISCELLANEOUS EXPENSES	4,000	5,000	(1,000)	-20.0%
1-30-908-600	CONS-CONS POTENTIAL ASSESSMENT	30,000	500	29,500	5900.0%
1-30-908-900	CONS-RENEWABLE ENGY COST RECOV I	-	25,000	(25,000)	-100.0%
<b>Conservation Total</b>		<b>78,809</b>	<b>100,900</b>	<b>(22,091)</b>	<b>-21.9%</b>
<b>Morton</b>					
1-33-903-440	MOR-TRAVEL EXPENSES	692	1,000	(308)	-30.8%
1-33-903-480	MOR-OFFICE SUPPLIES	1,200	1,200	1,300	0.0%
1-33-903-530	MOR-MAINTENANCE - EQUIPMENT	1,300	-	-	100.0%
1-33-905-540	MOR-UTILITIES	16,800	16,800	-	0.0%
1-33-905-560	MOR-MISCELLANEOUS EXPENSES	700	700	-	0.0%
1-33-935-100	MOR-BUILDING MAINT/JANITORIAL	6,000	6,000	-	0.0%
<b>Morton Total</b>		<b>26,692</b>	<b>25,700</b>	<b>992</b>	<b>3.9%</b>

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<u>Expenses by Departments</u>		2017 Budget	2016 Budget	<u>Increase/ (Decrease</u>	<u>% Change</u>
<b>Customer Service</b>					
1-35-903-200	CS-CREDIT CARD FEES	200,000	200,000	-	0.0%
1-35-903-300	CS-POSTAGE	120,000	120,000	-	0.0%
1-35-903-400	CS - STATIONARY	35,000	35,000	-	0.0%
1-35-903-440	CS-TRAVEL EXPENSES	4,847	7,000	(2,153)	-30.8%
1-35-903-445	CS-TRAINING EXPENSES	13,848	20,000	(6,152)	-30.8%
1-35-903-450	CS-PROFESSIONAL SERVICES	6,500	-	6,500	100.0%
1-35-903-470	CS-FURNITURE & EQUIPMENT	13,000	13,000	-	0.0%
1-35-903-480	CS-OFFICE SUPPLIES	20,000	20,000	-	0.0%
1-35-903-520	CS-MAINTENANCE - SOFTWARE	10,000	-	10,000	100.0%
1-35-903-530	CS-MAINTENANCE - EQUIPMENT	8,500	18,200	(9,700)	-53.3%
1-35-903-540	CS-UTILITIES	16,800	16,800	-	0.0%
1-35-903-550	CS-CELL PHONES	-	480	(480)	-100.0%
1-35-903-560	CS-MISCELLANEOUS EXPENSES	1,000	1,000	-	0.0%
1-35-913-456	CS-ADVERTISING	3,000	-	3,000	100.0%
<b>Customer Service Total</b>		<b>452,495</b>	<b>451,480</b>	<b>1,015</b>	<b>0.2%</b>
<b>Meter Reading</b>					
1-38-902-440	MTR-R TRAVEL EXPENSES	346	500	(154)	-30.8%
1-38-902-445	MTR-R TRAINING EXPENSES	346	500	(154)	-30.8%
1-38-902-460	MTR-R SMALL TOOLS & MATERIALS	500	500	-	0.0%
1-38-902-480	MTR-R OFFICE SUPPLIES	500	500	-	0.0%
1-38-902-520	MTR-R MAINTENANCE - SOFTWARE	12,000	12,000	-	0.0%
1-38-902-530	MTR-R MAINTENANCE - EQUIPMENT	500	500	-	0.0%
1-38-902-550	MTR-R CELL PHONES	1,000	1,000	-	0.0%
<b>Meter Reading Total</b>		<b>15,192</b>	<b>15,500</b>	<b>(308)</b>	<b>-2.0%</b>
<b>Power Supply</b>					
1-40-556-440	POW-TRAVEL EXPENSES	21,396	30,900	(9,504)	-30.8%
1-40-556-445	POW-TRAINING EXPENSES	3,808	5,500	(1,692)	-30.8%
1-40-556-455	POW-DUES/MEMBERSHIPS	35,000	35,000	-	0.0%
1-40-556-560	POW-MISCELLANEOUS EXPENSES	500	500	-	0.0%
<b>Power Supply Total</b>		<b>60,704</b>	<b>71,900</b>	<b>(11,196)</b>	<b>-15.6%</b>
<b>Engineering</b>					
1-45-570-000	ENG-MAINT OF SUBSTN EQUIP-TRANS M	5,000	30,000	(25,000)	-83.3%
1-45-580-100	ENG-AUTOMATED MAPPING FACILITIES	4,000	4,000	-	0.0%
1-45-580-300	ENG-LOCATING SERVICES	55,000	50,000	5,000	10.0%
1-45-580-440	ENG-TRAVEL EXPENSES	8,309	20,000	(11,691)	-58.5%
1-45-580-445	ENG-TRAINING EXPENSES	10,386	13,000	(2,614)	-20.1%
1-45-580-455	ENG-DUES/MEMBERSHIPS	10,000	10,500	(500)	-4.8%
1-45-580-460	ENG-SMALL TOOLS & MATERIALS	5,000	-	5,000	100.0%
1-45-580-470	ENG-FURNITURE & EQUIPMENT	2,000	-	2,000	100.0%
1-45-580-480	ENG-OFFICE SUPPLIES	500	1,000	(500)	-50.0%
1-45-580-520	ENG-MAINTENANCE - SOFTWARE	68,000	63,450	4,550	7.2%
1-45-580-530	ENG-MAINTENANCE - EQUIPMENT	1,750	2,000	(250)	-12.5%

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<b>Expenses by Departments</b>		<b>2017</b>	<b>2016</b>	<b><u>Increase/</u></b>	<b><u>%</u></b>
		<b>Budget</b>	<b>Budget</b>	<b>(Decrease</b>	<b>Change</b>
1-45-580-550	ENG-CELL PHONES	3,000	3,000	-	0.0%
1-45-580-560	ENG-MISCELLANEOUS EXPENSES	5,000	1,000	4,000	400.0%
1-45-592-000	ENG-MAINT OF STATION EQUIP-DIST NC	-	52,500	(52,500)	-100.0%
1-45-593-000	ENG-MAINT OF OVERHEAD LINES-DIST N	5,000	5,500	(500)	-9.1%
1-45-594-000	ENG-MAINT OF U/G LINES-DIST- NON LA	150,000	150,000	-	0.0%
1-45-595-012	ENG-MAINT OF TRANSFORMERS -NON I	2,000	-	2,000	100.0%
1-45-597-000	ENG-MAINT OF METERS - DIST- NON LA	1,000	-	1,000	100.0%
1-45-598-100	ENG-MISC MAINT OF FIBER PLANT-NON	10,000	10,000	-	0.0%
1-45-571-012	ENG-MAINT OF O/H LINES-TRANS NON	4,000	-	4,000	100.0%
1-45-592-012	ENG-MAINT OF STATION EQUIP-DIST-NC	112,500	-	112,500	100.0%
<b>Engineering Total</b>		<b>462,445</b>	<b>415,950</b>	<b>46,495</b>	<b>11.2%</b>
<b>Information Systems</b>					
1-48-921-440	IS-TRAVEL EXPENSES	8,309	15,000	(6,691)	-44.6%
1-48-921-445	IS-TRAINING EXPENSES	20,772	6,000	14,772	246.2%
1-48-921-450	IS-PROFESSIONAL SERVICES	60,000	30,000	30,000	100.0%
1-48-921-470	IS-FURNITURE & EQUIPMENT	15,000	-	15,000	100.0%
1-48-921-480	IS-OFFICE SUPPLIES	2,500	2,500	-	0.0%
1-48-921-520	IS-MAINTENANCE - SOFTWARE	199,443	138,600	60,843	43.9%
1-48-921-530	IS-MAINTENANCE - EQUIPMENT	-	23,000	(23,000)	-100.0%
1-48-921-540	IS-UTILITIES	6,000	-	6,000	100.0%
1-48-921-550	IS-CELL PHONES	3,900	2,500	1,400	56.0%
1-48-921-475	IS-COMMISSION, ADMIN, ACCOUNTING	58,000	-	58,000	100.0%
<b>Information Systems Total</b>		<b>373,924</b>	<b>217,600</b>	<b>156,324</b>	<b>71.8%</b>
<b>Operations</b>					
1-50-570-000	OPS-MAINT OF SUBSTN EQUIP-TRANS-N	40,000	40,000	-	0.0%
1-50-580-440	OPS-TRAVEL EXPENSES	17,310	25,000	(7,690)	-30.8%
1-50-580-445	OPS-TRAINING EXPENSES	6,924	10,000	(3,076)	-30.8%
1-50-580-480	OPS-OFFICE SUPPLIES	2,600	-	2,600	100.0%
1-50-580-520	OPS-MAINTENANCE - SOFTWARE	15,000	-	15,000	100.0%
1-50-580-530	OPS-MAINTENANCE - EQUIPMENT	750	-	750	100.0%
1-50-580-550	OPS-CELL PHONES	5,000	3,000	2,000	66.7%
1-50-580-560	OPS-MISC EXPENSES	3,000	3,000	-	0.0%
1-50-581-440	OPS-DISPATCH TRAVEL	692	-	-	100.0%
1-50-581-445	OPS-TRAINING EXPENSES	2,077	-	2,077	100.0%
1-50-581-480	OPS-OFFICE SUPPLIES	200	-	200	100.0%
1-50-581-540	OPS-DISPATCH-UTILITIES	4,900	4,900	-	0.0%
1-50-581-560	OPS-DISPATCH - MISCELLANEOUS EXPEI	13,700	13,700	-	0.0%
1-50-583-420	OPS-SAFETY EQUIPMENT	30,580	30,580	-	0.0%
1-50-583-440	OPS-TRAVEL EXPENSES	4,154	6,000	(1,846)	-30.8%
1-50-583-445	OPS-TRAINING EXPENSES	692	1,000	(308)	-30.8%
1-50-583-460	OPS-SMALL TOOLS & MATERIALS	25,000	25,000	-	0.0%
1-50-583-461	OPS-HOT TOOLS	5,253	-	5,253	100.0%
1-50-583-470	OPS-FURNITURE & EQUIPMENT	1,000	1,000	-	0.0%
1-50-583-530	OPS-MAINTENANCE - EQUIPMENT	10,000	10,000	-	0.0%

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

<u>Expenses by Departments</u>	<b>2017</b>	<b>2016</b>	<u>Increase/</u>	<u>%</u>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease</b>	<b>Change</b>
1-50-583-540 OPS-UTILITIES	3,400	3,400	-	0.0%
1-50-583-550 OPS-CELL PHONES	6,000	6,000	-	0.0%
1-50-583-560 OPS-MISCELLANEOUS EXPENSES	5,000	5,000	-	0.0%
1-50-584-012 OPS-U/G LINE EXPENSE-DIST NON LABO	8,000	8,000	-	0.0%
1-50-592-012 OPS-MAINT OF STATION EQUIP-DIST-NC	12,000	12,000	-	0.0%
1-50-593-000 OPS-MAINT OF OVERHEAD LINES-DIST M	10,000	10,000	-	0.0%
1-50-596-000 OPS-MAINT OF STREET LIGHTING-DIST-F	2,600	2,600	-	0.0%
1-50-598-000 OPS-MISC MAINT OF DIST PLANT - NON	11,500	11,500	-	0.0%
1-50-598-100 OPS-MISC MAINT OF FIBER PLANT-NON	5,000	5,000	-	0.0%
1-50-935-000 OPS-BUILDING MAINTENANCE/JANITOR	38,740	73,740	(35,000)	-47.5%
1-50-935-550 OPS-CELL PHONES	1,000	1,000	-	0.0%
<b>Operations Total</b>	<b>292,072</b>	<b>311,420</b>	<b>(19,348)</b>	<b>-6.2%</b>
<b><u>Safety</u></b>				
1-51-163-421 SFTY-FR -WAREHOUSE	1,350	-	1,350	100.0%
1-51-580-421 SFTY-FR -ENGINEERS	4,054	3,000	1,054	35.1%
1-51-583-012 SFTY-OPERATIONS MAT'L	5,950	-	5,950	100.0%
1-51-583-421 SFTY-FR -OPERATIONS	29,730	25,000	4,730	18.9%
1-51-583-422 SFTY-PPE -OPERATIONS	26,750	-	26,750	100.0%
1-51-586-421 SFTY- FR -METER SHOP	2,705	7,000	(4,295)	-61.4%
1-51-586-422 SFTY-PPE -METER SHOP	1,000	1,250	(250)	-20.0%
1-51-592-422 SFTY-PPE -MAINT STATION	6,000	-	6,000	100.0%
1-51-593-421 SFTY-FR -TREE CREW	6,757	5,000	1,757	35.1%
1-51-593-422 SFTY-PPE -TREE CREW	3,600	5,415	(1,815)	-33.5%
1-51-598-012 SFTY-MAINT OF TOOLS	6,200	-	6,200	100.0%
1-51-902-421 SFTY-FR -METER READERS	4,054	3,000	1,054	35.1%
1-51-921-421 SFTY-FR -INFORMATION SYSTEMS	1,350	-	1,350	100.0%
1-51-925-440 SFTY-TRAVEL	1,385	-	1,385	100.0%
1-51-925-450 SFTY-PROFESSIONAL SERVICES	25,300	-	25,300	100.0%
1-51-925-460 SFTY-TRAINING MAT'L & SUPPLIES	3,000	-	3,000	100.0%
1-51-935-422 SFTY-PPE	800	-	800	100.0%
<b>Safety Total</b>	<b>129,985</b>	<b>49,665</b>	<b>80,320</b>	<b>161.7%</b>
<b><u>Tree Crew</u></b>				
1-53-593-460 TREE-SMALL TOOLS & MATERIALS	10,000	10,000	-	0.0%
<b>Tree Crew Total</b>	<b>10,000</b>	<b>15,415</b>	<b>(5,415)</b>	<b>-35.1%</b>
<b><u>Mechanics</u></b>				
1-55-184-450 MECH-PROFESSIONAL SERVICES	30,000	6,000	24,000	400.0%
1-55-184-460 MECH-SMALL TOOLS & MATERIALS	20,000	2,000	18,000	900.0%
1-55-184-480 MECH-OFFICE SUPPLIES	500	-	500	100.0%
1-55-184-530 MECH-MAINTENANCE-EQUIPMENT	150,000	-	150,000	100.0%
1-55-184-550 MECH-CELL PHONES	1,500	-	1,500	100.0%
1-55-184-560 MECH-MISCELLANEOUS EXPENSES	50,000	10,000	40,000	400.0%
<b>Mechanics Total</b>	<b>252,000</b>	<b>18,000</b>	<b>234,000</b>	<b>1300.0%</b>

COMPARATIVE OPERATING BUDGET  
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FINAL

<u>Expenses by Departments</u>	<b>2017</b>	<b>2016</b>	<u>Increase/</u>	<u>%</u>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease</b>	<b>Change</b>
<b><u>Meter Shop</u></b>				
1-58-586-420 MTR-S-SAFETY EQUIPMENT	1,250	1,250	-	0.0%
1-58-586-440 MTR-S-TRAVEL EXPENSES	4,154	4,000	154	3.8%
1-58-586-445 MTR-S-TRAINING EXPENSES	3,462	3,600	(138)	-3.8%
1-58-586-460 MTR-S-SMALL TOOLS & MATERIALS	10,000	9,000	1,000	11.1%
1-58-586-470 MTR-S-FURNITURE & EQUIPMENT	3,000	-	3,000	100.0%
1-58-586-480 MTR-S-OFFICE SUPPLIES	600	200	400	200.0%
1-58-586-520 MTR-S-MAINTENANCE - SOFTWARE	300	-	300	100.0%
1-58-586-530 MTR-S-MAINTENANCE - EQUIPMENT	13,000	3,000	10,000	333.3%
1-58-586-550 MTR-S-CELL PHONES	3,000	3,000	-	0.0%
1-58-586-560 MTR-S-MISCELLANEOUS EXPENSES	15,800	15,800	-	0.0%
1-58-597-012 MTR-S-MAINT OF METERS-DIST-NON LA	10,000	10,000	-	0.0%
<b>Meter Shop Total</b>	<b>64,566</b>	<b>49,850</b>	<b>14,716</b>	<b>29.5%</b>
<b>Total Departments</b>	<b>3,092,116.00</b>	<b>2,659,930.00</b>	<b>432,186.00</b>	<b>16.2%</b>