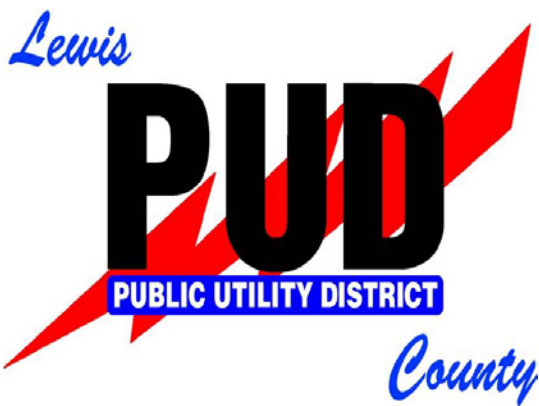




2018 Budget

Final

Passed by Resolution No. 2792 December 5, 2017



Blank Page inserted Intentionally

Public Utility District #1 of Lewis County
Electric System 2018 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 construct of the budget and for this reason the comparison of various accounts to previous years may not be as comparable. The accounts now reflect cost centers (departments) to better track and control costs that are reported in the monthly Status of the Budget.

The Budget for 2018 forecasts total revenues of \$72.4m compared to \$73.9m in 2017 for the Electric System, a net decrease of 2.11%. The retail sales are forecasted to continue to decrease due to reduced load. Sales - Wholesale are estimated to decrease resulting in a net decrease in total sales of electricity by 2.05%. Estimated expenditures excluding debt service and capital improvements for 2018 are estimated at \$65.6m compared to budgeted expenditures for 2017 of \$63.7m, a 3.02% increase. Total expenditures including debt service, capital additions and rate stabilization are estimated at \$73.8m. The District advance refunded the Bond Series 2008A Tax Exempt and will transfer to the Rate Stabilization fund the amount of \$1.6m in the anticipation of the increase in debt service for 2019. A net decrease in margins of \$1.4m is forecasted from expenses greater than revenues.

Budget Summary

	<i>(in thousands)</i>			
	2018	2017	Change	%
Revenues	\$ 72,421	\$ 73,979	\$ (1,558)	-2.11%
Expenditures	65,648	63,726	1,922	3.02%
Debt Service	971	5,951	(4,980)	-83.67%
Capital Additions ¹	5,570	5,708	(138)	-2.42%
Rate Stabilization	\$1,600	(3,228)	4,828	-149.57%
Total Expenses	73,789	72,157	1,632	2.26%
Net Margins	\$ (1,368)	\$ 1,822	\$ (3,190)	-175.08%

¹ Capital Additions is netted with the Equipment Depreciation Adjustment

Electric System 2018 Budget

Budget Overview

Sales of Electricity

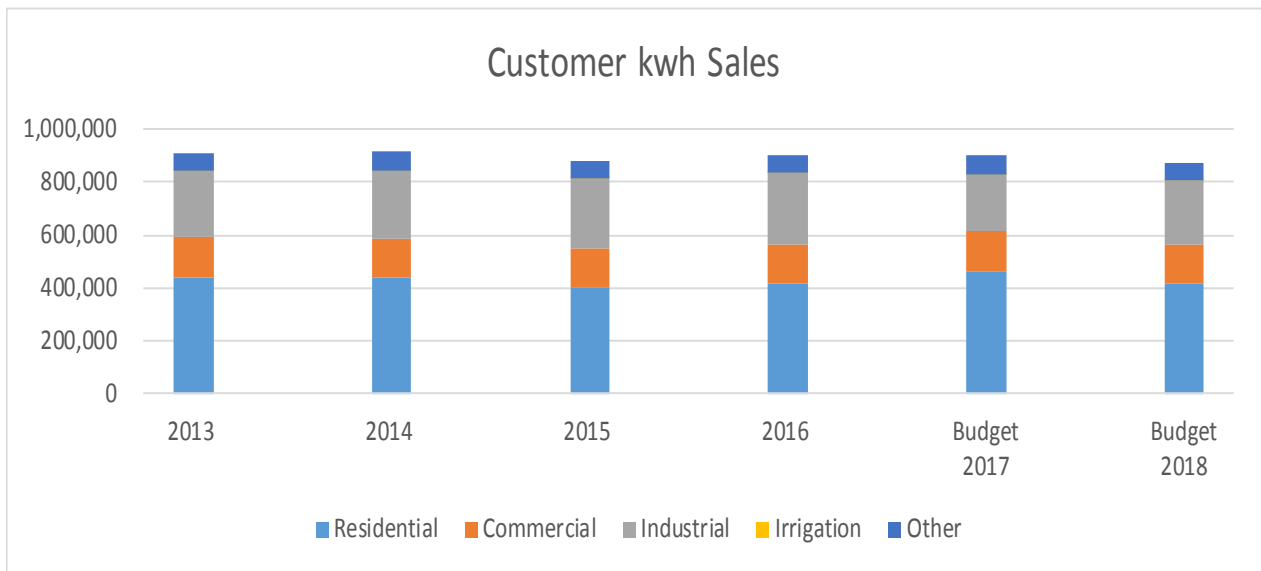
The District is experiencing an increase in residential customers that does not equate to increased consumption (load). The District’s load is conservatively estimated at 5% less than normally expected. This results in more infrastructure with less sales partly due to the increase in conservation measures and energy efficient technology. The District continues to forecast a conservative outlook on its purchased power construct and the economic conditions influencing the sales of electricity in the region. Load (kWh) history and forecast are provided below:

Historical Data:

**Retail Revenue
Customer kwh Sales**

(in thousands)

	2013	2014	2015	2016	2017 Budget	2018 Budget
Residential	441,362	435,858	402,000	419,083	462,038	420,377
Commercial	150,391	151,669	144,838	145,720	151,641	143,257
Industrial	248,881	255,498	263,764	267,859	215,482	238,024
Irrigation	1,192	1,551	1,763	1,645	1,419	1,357
Other	68,561	67,580	66,861	68,151	72,624	65,461
	<u>910,387</u>	<u>912,156</u>	<u>879,226</u>	<u>902,458</u>	<u>903,204</u>	<u>868,476</u>



Electric System 2018 Budget

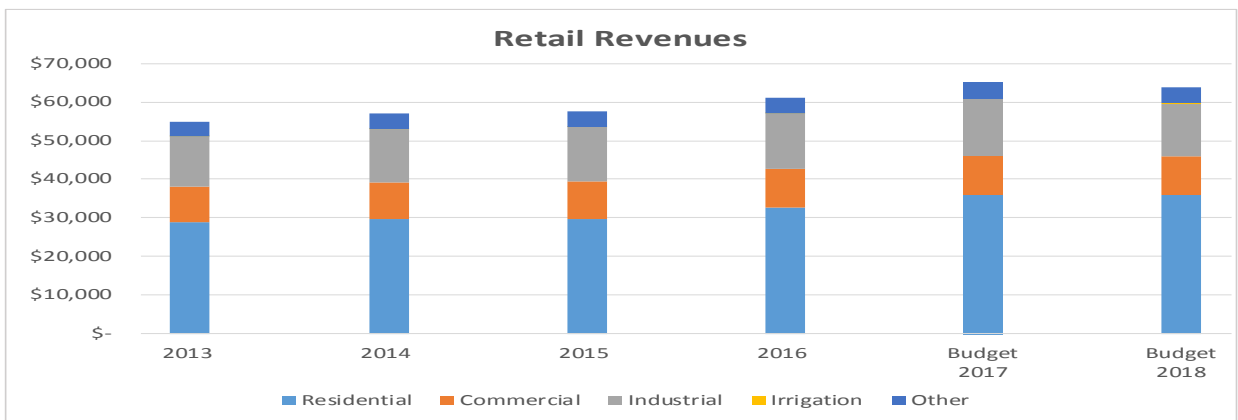
Budget Overview

Wholesale 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. This product requires the District to make assumptions as to climate conditions (water year) to forecast its share of the electricity generated by BPA. Excess generation beyond the District’s load equates to Wholesale Sales to the market. The market prices have not been as favorable as in the past resulting in less revenues. The District conservatively forecasts the water year at a 75% (P25) probability of obtaining its estimated share of BPA’s generation. A La Nina ocean climate is predicted that may change the winter and spring conditions affecting the resulting operations.

Total Revenues (in thousands)				
	2018 Budget	2017 Budget	Change	%
Operating				
Sales of Electricity	\$ 63,841	\$ 65,246	\$ (1,405)	-2.15%
Sales - Wholesale	4,047	4,061	(14)	-0.34%
Other Revenues	2,275	2,587	(312)	-12.05%
Total Operating	\$ 70,163	\$ 71,894	\$ (1,731)	-2.41%
Other Revenue				
Fiber Revenue	\$ 395	\$ 371	\$ 24	6.47%
Interest Income	21	22	(1)	-4.55%
Contributed Capital	1,000	850	150	17.65%
Grant Revenue	842	842	0	0.00%
Total Other Revenue	\$ 2,258	\$ 2,085	\$ 173	8.30%
Total Revenues	\$ 72,421	\$ 73,979	\$ (1,558)	-2.11%

Retail Revenue (Sales for Resale Excluded) (in thousands)						
	2013	2014	2015	2016	2017 Budget	2018 Budget
Residential	\$ 28,914	\$ 29,614	\$ 29,819	\$ 32,735	\$ 35,970	\$ 35,937
Commercial	9,124	9,653	9,693	9,993	10,378	10,025
Industrial	13,015	13,713	14,029	14,214	14,524	13,626
Irrigation	76	97	117	112	67	64
Other	3,791	3,948	4,012	4,130	4,307	4,189
	\$ 54,920	\$ 57,025	\$ 57,670	\$ 61,184	\$ 65,246	\$ 63,841



Electric System 2018 Budget

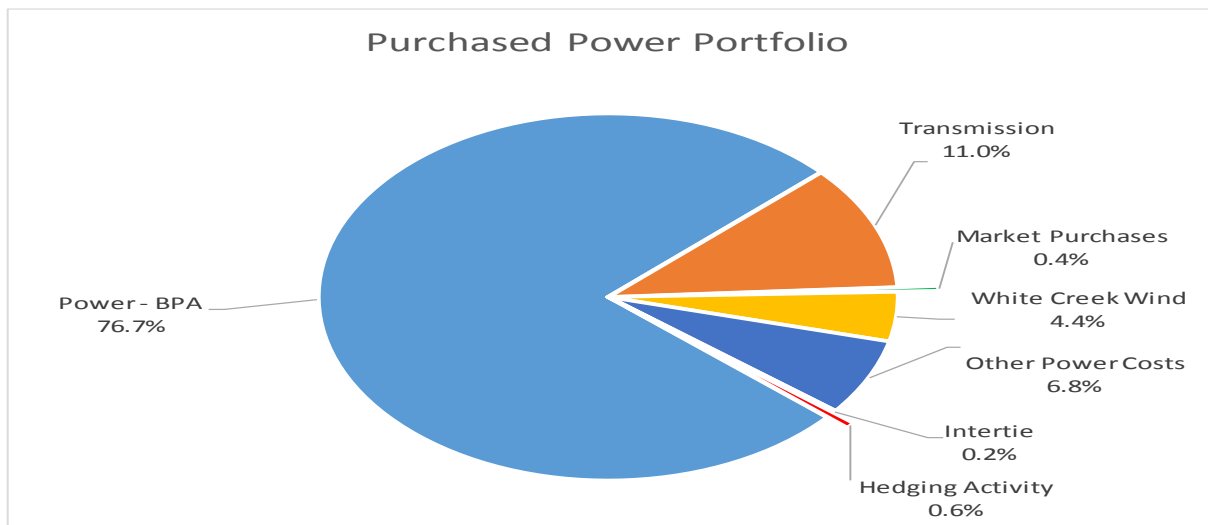
Budget Overview

Expenditures

Purchased Power: Purchased power is a dominant portion of the expenditures for 2018 and as mentioned previously, includes purchased power from BPA. The purchased power is net of a Residential Exchange Credit and a Low Density Discount. It is estimated at \$34.5m, a 2.3% increase compared to 2017. A 4% increase in the cost of BPA power was initiated in October 2017. Transmission of the purchased power is provided by BPA and estimated at \$5m. Additional power costs include The Energy Authority (TEA) scheduling costs of \$1.1m and unspecified market purchases of \$188k. 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 \$45m. To fulfill the requirements of the Washington State Initiative 937, the District purchased 10% of the White Creek Wind Project's generation and purchase Renewable Energy Credits (RECs). Including White Creek Wind, total purchased power and related expenses is estimated at \$44.9m, a 1.43% increase which is approximately 60% of the budget.

Hedging Activity: The District's risk management strategy uses hedging (options) in limiting or offsetting probability of loss from fluctuations in the prices of purchasing power or selling excess power on the open market. In effect, hedging is a transfer of risk without buying insurance policies. Option premiums are estimated at \$250k for 2018.

Purchased Power				
(in thousands)				
	2018	2017	Change	%
Power - BPA	\$ 34,498	\$ 33,721	\$ 777	2.30%
Transmission	4,962	4,919	43	0.87%
Market Purchases	188	428	(240)	-56.07%
White Creek Wind	1,960	1,911	49	2.56%
Other Power Costs	3,043	3,040	3	0.10%
Intertie	71	70	1	1.43%
Hedging Activity	250	250	0	0.00%
Total Power Costs	\$ 44,972	\$ 44,339	\$ 633	1.43%



Electric System 2018 Budget

Budget Overview

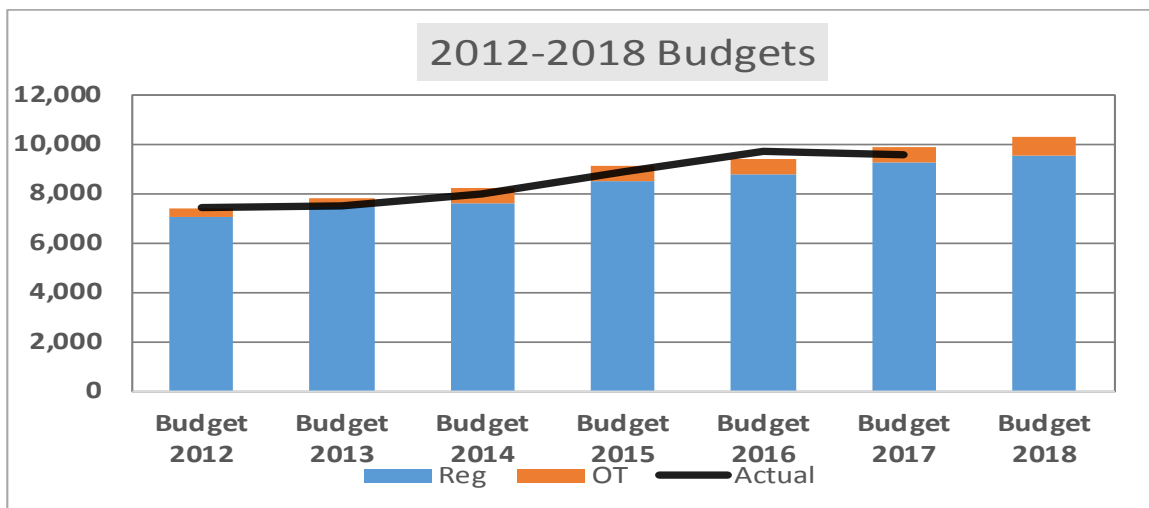
Operations: The category of operations does not include labor which is budgeted separately. These amounts are for the general maintenance of plant and other expenditures related to the delivery, billing and conservation of electricity used by the District’s customers. These expenditures are reported as non-capital items and expensed when incurred. The estimated budget for operations is \$3.3m for 2018 compared to \$2.7m for 2017, a 20.5% increase. The increase is part due to consolidating the building and maintenance (Facilities) and enhanced safety program.

Labor & Benefits Non-Capitalized: Total non-capitalized labor, benefits and related costs, associated with the Electric System in 2018, are estimated at \$11.6 compared to \$11.4m for 2017, an increase of 1.6%. Over the past few years the District has restructured its operations to include the addition of various positions due to customer growth and retirements. The Collective Bargaining Agreement will be negotiated in early 2018. A General Wage Increase (GWI) of 3% is budgeted for the Staff effective June 1, 2018.

Budget Labor History (excludes benefits)

(thousands)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Reg	7,024	7,496	7,613	8,485	8,749	9,262	9,564
OT	348	351	584	615	651	622	766
Total	<u>7,372</u>	<u>7,847</u>	<u>8,197</u>	<u>9,100</u>	<u>9,400</u>	<u>9,884</u>	<u>10,330</u>
Increase	6%	7%	2%	11%	3%	6%	3%



Electric System 2018 Budget

Budget Overview

Following is the count of FTE's and PT/Seasonal each year 2014-2018:

Department	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
FTE					
Accounting	7	7	7	6	6
Administration	3	3	3	4	4
Commissioners	3	3	3	3	3
Customer Service	19	19	19	20	20
Energy Services	2	2	2	2	3
Engineering	9	10	11	11	12
Information Services	3	4	4	5	5
Operations	46	51	51	50	52
Power Planning	2	2	2	2	2
Meter shop	3	3	3	4	4
Warehouse	3	3	3	3	3
Purchasing	1	1	1	1	1
	101	108	109	111	115
PT/Seasonal					
Administration	0	0	0	0	0
Customer Service	3	2	4	2	2
Engineering	0	0	1	0	1
Information Services	0	1	1	0	0
Operations	2	0	6	5	5
Warehouse	0	0	1	1	1
	5	3	13	8	9
Total	106	111	122	119	124

* The addition of an Energy Services Advisor, Engineering Tech and two Groundman Apprentices are included in the Labor amounts for 2018 relative to customer growth and succession planning.

Taxes: Excise taxes are imposed upon the District by state law. The tax is 3.8734% on current year sales of electricity. In 2018, the excise taxes will amount to approximately \$2.5m. 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 \$1.4m in 2018.

Operating Taxes On Sales

(in thousands)

	2018	2017	Change	%
Utility	\$ 2,472	\$ 2,100	\$ 372	17.7%
Leasehold	1	1	-	0.0%
Privilege	1,366	1,300	66	5.1%
Business & Sales	45	52	(7)	-13.5%
Total Taxes	\$ 3,884	\$ 3,453	\$ 431	12.5%

Electric System 2018 Budget

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 2018 is estimated at \$205k compared to \$211k for 2017, a 2.5% decrease

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 2018 is \$1.4m compared to \$ 1.3m for 2017, a 10.9% increase. This increase is mainly due to liability claims incurred and higher retentions of the insurance pool the District belongs to along with a projected network security audit and software maintenance.

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 \$2,500 for 2018.

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 \$36.8m. The entire issue is paid back as debt service over 20 years. The Bond Series 2008B Taxable matured on December 1, 2017. A private bond issue was implemented at the end of 2016 to advance refund the Bond Series 2008A Tax Exempt resulting in a savings of \$2.9m over 11 years that includes a debt service savings of approximately \$1.6m for 2018 as noted on page 1.

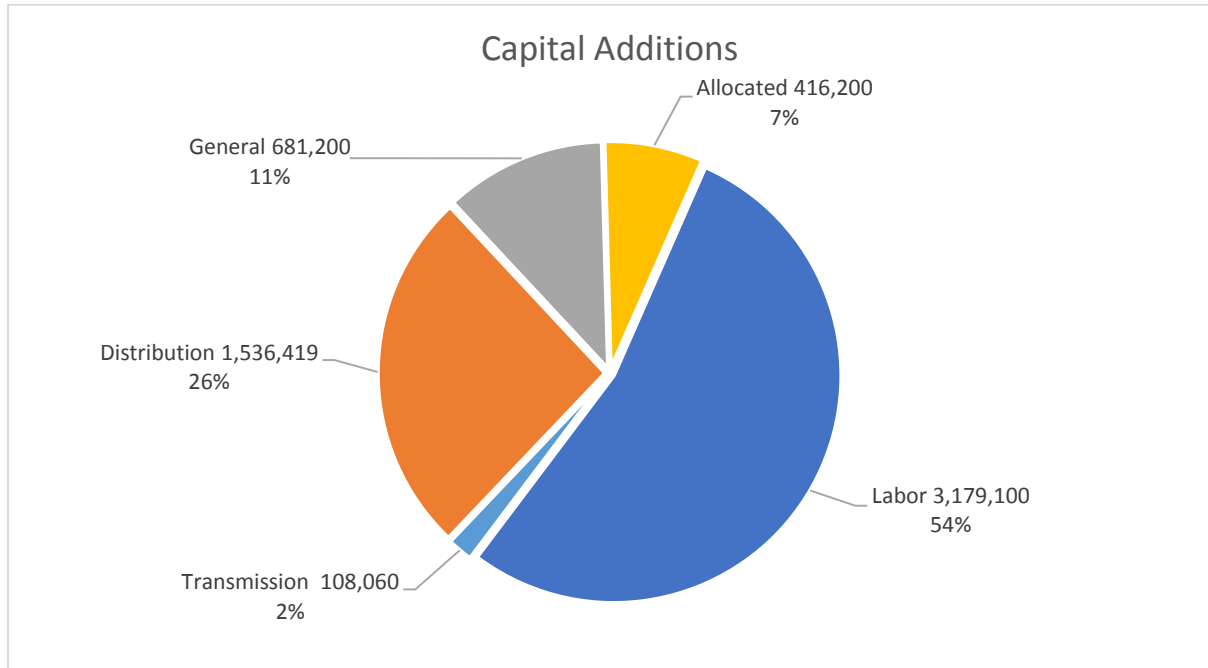
Capital Additions:

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.

- 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.

Electric System 2018 Budget

Budget Overview

Additional Information

Environmental Comments on the 2018 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).

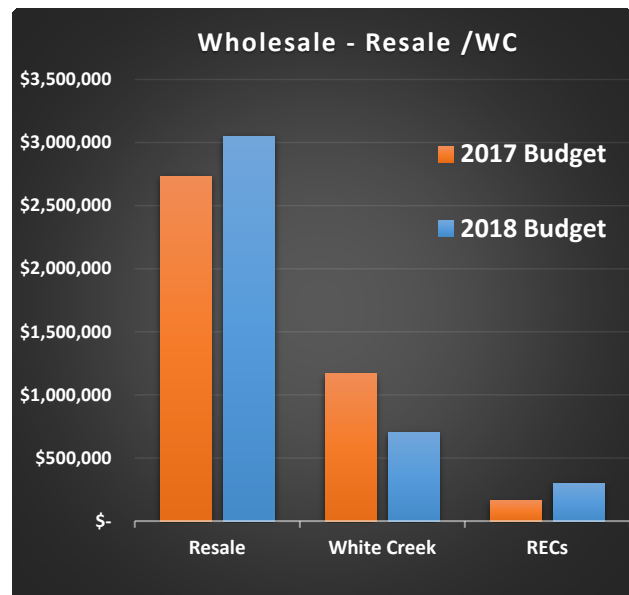
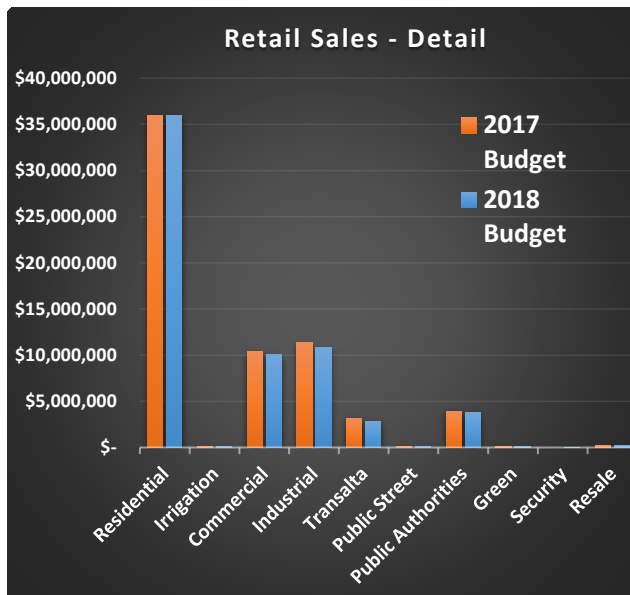
COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
<u>Operating Revenues</u>				
Sales of Electricity	63,841,391	65,245,857	(1,404,466)	-2.2%
Sales - Wholesale	4,047,050	4,060,703	(13,653)	-0.3%
Other Revenues	2,275,110	2,587,106	(311,996)	-12.1%
Total Operating Revenues	70,163,551	71,893,666	(1,730,115)	-2.4%
<u>Other Income</u>				
Total Fiber Revenue	395,120	370,814	24,306	6.6%
Total Interest Income	20,500	22,000	(1,500)	-6.8%
Total Contributed Capital	1,000,000	850,000	150,000	17.6%
Total Grant Revenue	842,250	842,250	-	0.0%
Total Other Income	2,257,870	2,085,064	172,806	8.3%
<u>Expenses</u>				
Purchased Power	44,971,764	44,339,424	632,340	1.4%
Operations Expenses	3,265,261	2,709,549	555,712	20.5%
Total Operating Labor & Benefits	11,633,900	11,446,031	187,869	1.6%
Total Payroll Related Expenses	178,700	196,700	(18,000)	-9.2%
Total Taxes	3,884,666	3,453,000	431,666	12.5%
Total Travel and Training	205,888	211,254	(5,366)	-2.5%
Total General and Administrative	1,468,680	1,323,993	144,687	10.9%
Total Misc. Expenses	36,700	36,700	-	0.0%
Total Fiber Expenses	2,500	10,000	(7,500)	-75.0%
Total Operating Expenses	65,648,059	63,726,651	1,921,408	3.0%
Net Margin Before Debt Service	6,773,362	10,252,079	(3,478,717)	-33.9%
Debt Service	970,750	5,950,830	(4,980,080)	-83.7%
Debt Service Ratio	6.98	1.72	5.25	
Margin Available for Capital Additions	5,802,612	4,301,249	1,501,363	34.9%
<u>Capital Additions</u>				
Transmission	108,060	98,060	10,000	10.2%
Distribution	1,536,419	2,311,605	(775,186)	-33.5%
General	681,200	692,531	(11,331)	-1.6%
Allocated	66,200	300,000	(233,800)	-77.9%
Labor	3,179,100	2,305,700	873,400	37.9%
	5,570,979	5,707,896	(136,917)	-2.4%
Net Margins Before Transfers	231,633	(1,406,647)	1,638,280	-116.5%
Transfer From (To) Rate Stabilization	(1,600,000)	3,228,467	(4,828,467)	-149.6%
Net Margins	(\$1,368,367)	\$1,821,820	(3,190,187)	-175.1%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

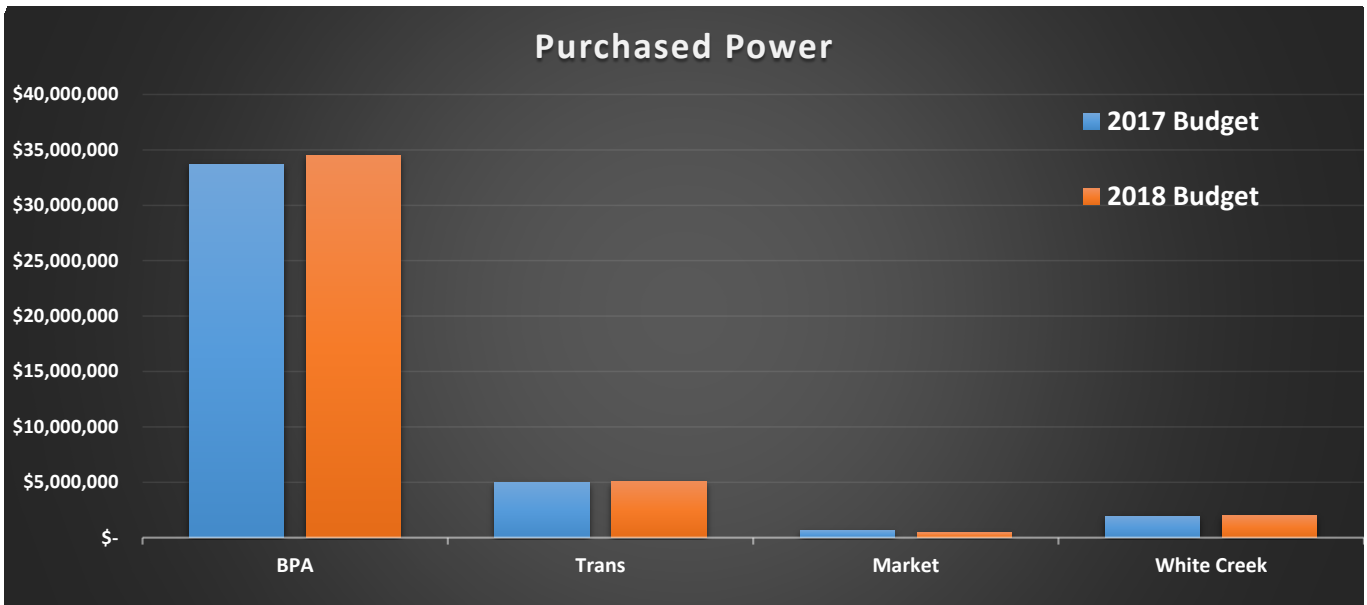
	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
Sales - Retail				
1-00-440-000 RESIDENTIAL SALES	35,933,705	35,970,326	(36,621)	-0.1%
1-00-441-000 IRRIGATION SALES	63,604	66,645	(3,041)	-4.6%
1-00-442-000 COMMERCIAL SALES	10,024,875	10,377,963	(353,088)	-3.4%
1-00-443-000 INDUSTRIAL SALES	10,782,016	11,360,279	(578,263)	-5.1%
1-00-443-100 TRANSALTA CENTRALIA GENERATION	2,844,787	3,163,623	(318,836)	-10.1%
1-00-444-000 PUBLIC STREET AND HIGHWAY LIGHTING	132,521	132,517	4	0.0%
1-00-445-000 OTHER SALES TO PUBLIC AUTHORITIES	3,828,763	3,938,241	(109,478)	-2.8%
1-00-445-100 EXEMPT SALES TO PUBLIC AUTHORITIES	60,000	60,000	-	0.0%
1-00-446-000 GREEN POWER	3,000	-	3,000	100.0%
1-00-449-000 SECURITY LIGHTING	168,120	176,263	(8,143)	-4.6%
Total Sales - Retail	63,841,391	65,245,857	(1,404,466)	-2.2%
Sales - Wholesale				
1-00-447-000 RESALE	3,049,390	2,732,553	316,837	11.6%
1-00-447-010 WHITE CREEK WIND I - WHOLESale	700,532	1,168,150	(467,618)	-40.0%
1-00-456-500 OTHER ELECTRIC REVENUES - GREEN TAGS	297,128	160,000	137,128	85.7%
Total Sales - Wholesale	4,047,050	4,060,703	(13,653)	-0.3%
Other Revenues				
1-00-415-000 REVENUES FROM MERCHANDISING, ETC.	120,000	112,000	8,000	7.1%
1-00-415-002 MISC - REVENUES SUBJECT TO P.U. TAX	40,000	36,000	4,000	11.1%
1-00-415-004 MISC - REVENUES SUBJECT TO B&O TAX	1,000	1,000	-	0.0%
1-00-415-900 REVENUES FROM MERCHANDISING-POLE SALES	16,000	16,000	-	0.0%
1-00-421-010 CONSERVATION LOAN ORIGINATION FEE	1,000	1,000	-	0.0%
1-00-451-000 MISC SERVICE REVENUES	140,000	97,000	43,000	44.3%
1-00-451-100 LATE PAYMENT CHARGES	225,000	175,000	50,000	28.6%
1-00-451-200 RENEWABLES NET-METERING	3,000	3,000	-	0.0%
1-00-454-000 POLE CONTACT REVENUE	300,000	376,000	(76,000)	-20.2%
1-00-454-100 RENT FROM ELECTRIC PROPERTY	46,800	46,800	-	0.0%
1-00-454-150 RENT FROM ELECTRIC PROPERTY (NON-TAX)	6,000	3,000	3,000	100.0%
1-00-456-300 WHEELING REVENUES	1,326,310	1,716,206	(389,896)	-22.7%
1-00-456-600 OTHER ELECTRIC REVENUES - POLE ATTACHMENTS	10,000	4,100	5,900	143.9%
1-00-456-700 ENGINEERING APPLICATION FEE	40,000	-	40,000	100.0%
Total Other - Revenues	2,275,110	2,587,106	(311,996)	-12.1%
Revenues before Rate Stabilization Transfers	70,163,551	71,893,666	(1,730,115)	-2.4%
Transfer From (To) Rate Stabilization	(1,600,000)	3,228,467	(4,828,467)	-149.6%
Total Operating Revenues	68,563,551	75,122,133	(6,558,582)	-8.7%



COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

Purchased Power		2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
<u>BPA</u>					
Power					
1-00-555-000	PURCHASED POWER - BPA	35,838,243	35,046,675	791,568	2.3%
1-00-555-005	BPA REC - LOOKBACK CREDIT	(1,339,990)	(1,325,995)	(13,995)	1.1%
Transmission					
1-00-555-010	BPA TRANSMISSION	4,962,226	4,919,326	42,900	0.9%
Total - BPA Power and Transmission		39,460,479	38,640,006	820,473	2.1%
<u>Intertie Activity</u>		70,825	70,000	825	1.2%
<u>Market Purchases</u>					
Total - Market Purchases		187,981	428,360	(240,379)	-56.1%
Hedging Activity		250,000	250,000	-	0.0%
<u>White Creek Wind</u>					
1-00-546-000	OPERATING & MAINTENANCE - WHITE CREEK WIND I	1,795,442	1,741,978	53,464	3.1%
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)	-100.0%
Total - White Creek Wind		1,959,542	1,911,278	48,264	2.5%
<u>Other Power Expenses</u>					
1-00-535-012	OPERATION, SUPERVSN, ENGINEERING-HYDR NON LABOR	900	900	-	0.0%
1-00-537-012	HYDRAULIC EXPENSES NON LABOR	3,500	3,500	-	0.0%
1-00-543-012	MAINT OF RESERVOIRS, DAMS, WATERWAYS NON LABOR	120	120	-	0.0%
1-00-544-012	MAINT OF ELECTRIC PLANT - HYDR. NON LABOR	1,000	1,000	-	0.0%
1-00-545-012	MAINT OF MISC HYDRAULIC PLANT NON LABOR	1,000	1,000	-	0.0%
1-00-555-020	INTERTIE TRANSMISSION CRRs	-	50,000	(50,000)	-100.0%
1-00-555-100	ENERGY NORTHWEST PACKWOOD	387,306	395,529	(8,223)	-2.1%
1-00-555-700	PURCHASED POWER - BURTON CREEK HYDRO INC.	60,000	60,000	-	0.0%
1-00-557-100	NINE CANYON WIND PROJECT	1,426,206	1,418,623	7,583	0.5%
1-00-557-120	SCHEDULING THE ENERGY AUTHORITY	1,094,405	1,067,608	26,797	2.5%
1-00-557-500	NEXTEL COMMUNICATIONS SLICE METERING	8,000	6,000	2,000	33.3%
1-40-556-455	POW-DUES/MEMBERSHIPS	60,000	35,000	25,000	71.4%
1-40-556-560	POW-MISCELLANEOUS EXPENSES	500	500	-	0.0%
Total Other Power Expenses		3,042,937	3,039,780	3,157	0.1%
Total Purchased Power/Transmission		44,971,764	44,339,424	632,340	1.4%



COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

Operations Expenses		2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
1-00-560-012	OPERATION, SUPERVSN, ENGINEERING-TRANS. NON LABOR	3,900	2,186	1,714	78.4%
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	1,600	1,400	200	14.3%
1-00-565-000	TRANSMISSION OF ELECTRICITY - TCL	160,000	190,000	(30,000)	-15.8%
1-00-568-012	MAINT SUPERVISION AND ENG. - TRANS. NON LABOR	1,600	1,040	560	53.8%
1-00-570-012	MAINT OF SUBSTATION EQUIPMENT - TRANS. NON LABOR	1,000	500	500	100.0%
1-00-571-012	MAINT OF OVERHEAD LINES - TRANS. NON LABOR	4,500	4,500	-	0.0%
1-00-580-012	OPERATION, SUPERVSN, ENGINEERING - DIST. NON LABOR	22,500	22,500	-	0.0%
1-00-581-012	LOAD DISPATCHING - DIST. NON LABOR	8,000	8,000	-	0.0%
1-00-582-012	STATION EXPENSE - DIST. NON LABOR	3,500	3,500	-	0.0%
1-00-583-012	OVERHEAD LINE EXPENSE - DIST. NON LABOR	33,500	33,500	-	0.0%
1-00-584-012	UNDERGROUND LINE EXPENSE - DIST. NON LABOR	500	500	-	0.0%
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	2,000	-	0.0%
1-00-588-012	MISC DISTRIBUTION EXPENSE NON LABOR	4,800	4,800	-	0.0%
1-00-588-112	POLE CONTACT APPLICATION REVIEW NON LABOR	800	800	-	0.0%
1-00-590-012	MAINT SUPERVSN AND ENGINEERING - DIST. NON LABOR	10,000	10,000	-	0.0%
1-00-592-012	MAINT OF STATION EQUIPMENT - DIST. NON LABOR	2,500	2,500	-	0.0%
1-00-593-012	MAINT OF OVERHEAD LINES - DIST. NON LABOR	350,000	350,000	-	0.0%
1-00-594-012	MAINT OF UNDERGROUND LINES - DIST. NON LABOR	28,000	28,000	-	0.0%
1-00-595-012	MAINT OF LINE TRANSFORMERS - DIST. NON LABOR	3,500	3,500	-	0.0%
1-00-596-012	MAINT OF STREET LIGHTING - DIST. NON LABOR	10,000	10,000	-	0.0%
1-00-597-012	MAINT OF METERS - DIST. NON LABOR	600	600	-	0.0%
1-00-598-012	MISC MAINTENANCE OF DIST. PLANT NON LABOR	5,000	-	5,000	100.0%
1-00-901-012	SUPERVISION OF CUSTOMER ACCOUNTING - NON LABOR	13,000	13,000	-	0.0%
1-00-902-012	METER READING EXPENSE - NON LABOR	63,000	63,000	-	0.0%
1-00-903-012	CUSTOMER RECORDS AND COLLECTION EXPENSE-NON LABOR	3,800	3,800	-	0.0%
1-00-908-212	ECA/EEI EXPENSES NON LABOR	992,939	834,400	158,539	19.0%
1-00-908-250	ECA/EEI REVENUES	(1,103,265)	(1,242,000)	138,735	-11.2%
1-00-908-320	CONSERVATION INTEREST ACCOUNT	(2,000)	(2,000)	-	0.0%
1-00-928-000	REGULATORY COMMISSION EXPENSE	150,000	20,000	130,000	650.0%
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%
1-30-908-420	CONS-SAFETY EQUIPMENT	1,000	-	1,000	100.0%
1-30-908-450	CONS-PROFESSIONAL SERVICES	2,500	2,500	-	0.0%
1-30-908-455	CONS-DUES/MEMBERSHIPS	500	500	-	0.0%
1-30-908-456	CONS-ADVERTISING	20,000	20,000	-	0.0%
1-30-908-460	CONS-SMALL TOOLS & MATERIALS	5,000	10,000	(5,000)	-50.0%
1-30-908-470	CONS-FURNITURE & EQUIPMENT	500	500	-	0.0%
1-30-908-480	CONS-OFFICE SUPPLIES	1,000	1,000	-	0.0%
1-30-908-550	CONS-CELL PHONES	1,000	1,000	-	0.0%
1-30-908-560	CONS-MISCELLANEOUS EXPENSES	4,000	4,000	-	0.0%
1-30-908-600	CONS-POTENTIAL ASSESSMENT	-	30,000	(30,000)	-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	-	0.0%
1-33-905-540	MOR-UTILITIES	19,000	16,800	2,200	13.1%
1-33-905-560	MOR-MISCELLANEOUS EXPENSES	3,500	700	2,800	400.0%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

<u>Operations Expenses</u>	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
1-33-935-100 MOR-BUILDING MAINT/JANITORIAL	12,500	6,000	6,500	108.3%
1-35-903-200 CS-CREDIT CARD FEES	310,000	200,000	110,000	55.0%
1-35-903-300 CS-POSTAGE	110,000	120,000	(10,000)	-8.3%
1-35-903-400 CS-STATIONARY	30,000	35,000	(5,000)	-14.3%
1-35-903-450 CS-PROFESSIONAL SERVICES	8,000	6,500	1,500	23.1%
1-35-903-470 CS-FURNITURE & EQUIPMENT	10,000	13,000	(3,000)	-23.1%
1-35-903-480 CS-OFFICE SUPPLIES	20,000	20,000	-	0.0%
1-35-903-520 CS-MAINTENANCE - SOFTWARE	10,000	10,000	-	0.0%
1-35-903-530 CS-MAINTENANCE - EQUIPMENT	25,000	8,500	16,500	194.1%
1-35-903-540 CS-UTILITIES	10,000	16,800	(6,800)	-40.5%
1-35-903-550 CS-CELL PHONES	480	-	480	100.0%
1-35-903-560 CS-MISCELLANEOUS EXPENSES	1,100	1,000	100	10.0%
1-35-913-456 CS-ADVERTISING	1,000	3,000	(2,000)	-66.7%
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	1,000	1,000	-	0.0%
1-38-902-530 MTR-R MAINTENANCE - EQUIPMENT	10,100	12,000	(1,900)	-15.8%
1-38-902-550 MTR-R CELL PHONES	3,600	1,000	2,600	260.0%
1-45-570-000 ENG-MAINT OF SUBSTN EQUIP-TRANS NON LABOR	5,000	5,000	-	0.0%
1-45-571-012 ENG-MAINT OF O/H LINES-TRANS NON LABOR	2,000	4,000	(2,000)	-50.0%
1-45-580-100 ENG-AUTOMATED MAPPING FACILITIES NON LABOR	4,000	4,000	-	0.0%
1-45-580-300 ENG-LOCATING SERVICES	60,000	55,000	5,000	9.1%
1-45-580-450 ENG-PROFESSIONAL SERVICES	30,000	-	30,000	100.0%
1-45-580-455 ENG-DUES/MEMBERSHIPS	10,000	10,000	-	0.0%
1-45-580-460 ENG-SMALL TOOLS & MATERIALS	5,000	5,000	-	0.0%
1-45-580-470 ENG-FURNITURE & EQUIPMENT	2,000	2,000	-	0.0%
1-45-580-480 ENG-OFFICE SUPPLIES	500	500	-	0.0%
1-45-580-520 ENG-MAINTENANCE - SOFTWARE	68,000	68,000	-	0.0%
1-45-580-530 ENG-MAINTENANCE - EQUIPMENT	2,000	1,750	250	14.3%
1-45-580-550 ENG-CELL PHONES	3,000	3,000	-	0.0%
1-45-580-560 ENG-MISCELLANEOUS EXPENSES	5,000	5,000	-	0.0%
1-45-592-012 ENG-MAINT OF STATION EQUIP-DIST-NON LABOR	112,500	112,500	-	0.0%
1-45-593-000 ENG-MAINT OF OVERHEAD LINES-DIST NON LABOR	5,000	5,000	-	0.0%
1-45-594-012 ENG-MAINT OF U/G LINES-DIST- NON LABOR	5,000	150,000	(145,000)	-96.7%
1-45-595-012 ENG-MAINT OF TRANSFORMERS -NON LABOR	1,000	2,000	(1,000)	-50.0%
1-45-597-000 ENG-MAINT OF METERS - DIST- NON LABOR	1,000	1,000	-	0.0%
1-45-598-100 ENG-MISC MAINT OF FIBER PLANT-NON LABOR	10,000	10,000	-	0.0%
1-48-580-475 IS-ENGINEERING & OPERATIONS EXPENSES	2,500	-	2,500	100.0%
1-48-586-475 IS-METER SHOP EXPENSES	1,000	-	1,000	100.0%
1-48-903-475 IS-CUSTOMER SERVICE EXPENSES	10,000	-	10,000	100.0%
1-48-921-540 IS-UTILITIES	10,000	6,000	4,000	66.7%
1-48-928-200 IS-WECC/NERC NON LABOR	1,100	-	1,100	100.0%
1-50-571-012 OPS-MAINT OF O/H LINES-TRANS-NON LABOR	41,000	40,000	1,000	2.5%
1-50-580-480 OPS-OFFICE SUPPLIES	-	2,600	(2,600)	-100.0%
1-50-580-520 OPS-MAINTENANCE - SOFTWARE	16,100	15,000	1,100	7.3%
1-50-580-530 OPS-MAINTENANCE - EQUIPMENT	1,000	750	250	33.3%
1-50-580-550 OPS-CELL PHONES	3,000	5,000	(2,000)	-40.0%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

<u>Operations Expenses</u>	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
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	5,050	4,900	150	3.1%
1-50-581-560 OPS-DISPATCH - MISCELLANEOUS EXPENSES	13,700	13,700	-	0.0%
1-50-583-012 OPS-O/H LINE EXPENSE - DIST. NON LABOR	4,000	-	4,000	100.0%
1-50-583-460 OPS-SMALL TOOLS & MATERIALS	30,000	25,000	5,000	20.0%
1-50-583-461 OPS-HOT TOOLS	5,000	5,253	(253)	-4.8%
1-50-583-470 OPS-FURNITURE & EQUIPMENT	5,000	1,000	4,000	400.0%
1-50-583-530 OPS-MAINTENANCE - EQUIPMENT	5,000	10,000	(5,000)	-50.0%
1-50-583-540 OPS-UTILITIES	30,000	3,400	26,600	782.4%
1-50-583-550 OPS-CELL PHONES	6,000	6,000	-	0.0%
1-50-583-560 OPS-MISCELLANEOUS EXPENSES	20,000	5,000	15,000	300.0%
1-50-584-012 OPS-U/G LINE EXPENSE-DIST NON LABOR	4,000	8,000	(4,000)	-50.0%
1-50-592-012 OPS-MAINT OF STATION EQUIP-DIST-NON LABOR	12,000	12,000	-	0.0%
1-50-596-000 OPS-MAINT OF STREET LIGHTING-DIST-NON LAB	2,600	2,600	-	0.0%
1-50-598-100 OPS-MISC MAINT OF FIBER PLANT-NON LABOR	5,000	5,000	-	0.0%
1-50-924-100 OPS-COAL CREEK - PCB CLEANUP	2,000	-	2,000	100.0%
1-50-935-000 OPS-BUILDING MAINTENANCE/JANITORIAL	58,740	38,740	20,000	51.6%
1-50-935-550 OPS-CELL PHONES	1,000	1,000	-	0.0%
1-51-580-421 SFTY-FR -ENGINEERS	4,000	4,054	(54)	-1.3%
1-51-583-012 SFTY-OPERATIONS MAT'L	35,000	-	35,000	100.0%
1-51-583-421 SFTY-FR -OPERATIONS	30,000	29,730	270	0.9%
1-51-583-422 SFTY-PPE -OPERATIONS	35,000	26,750	8,250	30.8%
1-51-586-421 SFTY- FR -METER SHOP	2,700	2,705	(5)	-0.2%
1-51-586-422 SFTY-PPE -METER SHOP	1,000	1,000	-	0.0%
1-51-592-422 SFTY-PPE -MAINT STATION	6,000	6,000	-	0.0%
1-51-593-421 SFTY-FR -TREE CREW	7,000	6,757	243	3.6%
1-51-593-422 SFTY-PPE -TREE CREW	2,000	3,600	(1,600)	-44.4%
1-51-598-012 SFTY-MAINT OF TOOLS	10,000	-	10,000	100.0%
1-51-902-421 SFTY-FR -METER READERS	4,000	4,054	(54)	-1.3%
1-51-921-421 SFTY-FR -INFORMATION SYSTEMS	1,350	1,350	-	0.0%
1-51-925-450 SFTY-PROFESSIONAL SERVICES	25,100	-	25,100	100.0%
1-51-925-460 SFTY-TRAINING MAT'L & SUPPLIES	1,000	-	1,000	100.0%
1-51-925-470 SFTY-OFFICE FURNITURE	500	-	500	100.0%
1-51-925-480 SFTY-OFFICE SUPPLIES	500	-	500	100.0%
1-51-925-550 SFTY-CELL PHONES	500	-	500	100.0%
1-51-925-560 SFTY-MISC.	500	-	500	100.0%
1-51-935-422 SFTY-PPE	800	800	-	0.0%
1-53-593-460 TREE-SMALL TOOLS & MATERIALS	15,000	20,000	(5,000)	-25.0%
1-53-593-530 TREE-MAINTENANCE - EQUIPMENT	3,000	11,500	(8,500)	-73.9%
1-53-593-560 TREE-MISCELLANEOUS EXPENSES	1,000	-	1,000	100.0%
1-58-586-420 MTR-S-SAFETY EQUIPMENT	1,250	-	1,250	100.0%
1-58-586-460 MTR-S-SMALL TOOLS & MATERIALS	10,000	10,000	-	0.0%
1-58-586-470 MTR-S-FURNITURE & EQUIPMENT	2,500	3,000	(500)	-16.7%
1-58-586-480 MTR-S-OFFICE SUPPLIES	800	600	200	33.3%
1-58-586-520 MTR-S-MAINTENANCE - SOFTWARE	1,400	300	1,100	366.7%
1-58-586-530 MTR-S-MAINTENANCE - EQUIPMENT	9,000	13,000	(4,000)	-30.8%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

Operations Expenses

	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
1-58-586-550 MTR-S-CELL PHONES	2,500	3,000	(500)	-16.7%
1-58-586-560 MTR-S-MISCELLANEOUS EXPENSES	10,800	15,800	(5,000)	-31.6%
1-58-593-012 MTR-S-MAINT OF RECLOSERS/REGULATORS	7,000	-	7,000	100.0%
1-58-597-012 MTR-S-MAINT OF METERS-DIST-NON LABOR	40,707	10,000	30,707	307.1%
Operations Total	2,421,331	1,867,299	554,032	29.7%
Transalta Grant Revenue				
1-00-908-600 TRANSALTA GRANT ADMIN-LABOR	97,180	62,250	34,930	56.1%
1-00-908-612 TRANSALTA GRANT ADMIN-NON LABOR	186,750	220,000	(33,250)	-15.1%
1-00-908-620 TRANSALTA GRANT REBATES	480,000	480,000	-	0.0%
1-00-908-625 TRANSALTA GRANT ADVERTISING	40,000	40,000	-	0.0%
1-00-908-630 TRANSALTA GRANT MISC. EXPENSES	40,000	40,000	-	0.0%
Total Transalta Grant Expenditures	843,930	842,250	1,680	0.2%
Operations Expenses	3,265,261	2,709,549	555,712	20.5%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

<u>Expenses</u>	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
<u>Labor and Benefits</u>				
1-00-242-200 MISC LIABILITY - EMPLOYEE	100,000	1,181,500	(1,081,500)	-91.5%
1-00-416-000 COST AND EXPENSE OF MERCHANDISING, ETC. LABOR	223,600	165,300	58,300	35.3%
1-00-537-000 HYDRAULIC EXPENSES LABOR	20,000	17,100	2,900	17.0%
1-00-543-000 MAINT OF RESERVOIRS, DAMS, WATERWAYS LABOR	-	100	(100)	-100.0%
1-00-556-000 POWER MANANGEMENT LABOR	342,350	138,696	203,654	146.8%
1-00-560-000 OPERATION, SUPERVISION, ENGINEERING - TRANS. LABOR	128,700	17,700	111,000	627.1%
1-00-561-000 LOAD DISPATCHING - TRANS. LABOR	3,600	1,300	2,300	176.9%
1-00-562-000 SUBSTATION EXPENSES - TRANS. LABOR	300	4,200	(3,900)	-92.9%
1-00-563-000 OVERHEAD LINE EXPENSE - TRANS. - LABOR	9,800	6,200	3,600	58.1%
1-00-568-000 MAINT SUPERVISION AND ENG. - TRANS. LABOR	85,100	80,300	4,800	6.0%
1-00-570-000 MAINT OF SUBSTATION EQUIPMENT - TRANS. LABOR	200	4,900	(4,700)	-95.9%
1-00-571-000 MAINT OF OVERHEAD LINES - TRANS. LABOR	1,900	12,900	(11,000)	-85.3%
1-00-580-000 OPERATION, SUPERVISION, ENGINEERING - DIST. LABOR	790,300	801,265	(10,965)	-1.4%
1-00-580-100 AUTOMATED MAPPING FACILITIES MANAGEMENT LABOR	107,900	167,900	(60,000)	-35.7%
1-00-580-200 OPERATION, SUPERVISION, ENGINEERING - FIBER LABOR	-	2,800	(2,800)	-100.0%
1-00-581-000 LOAD DISPATCHING - DIST. LABOR	634,300	559,100	75,200	13.5%
1-00-582-000 STATION EXPENSE - DIST. LABOR	16,100	18,600	(2,500)	-13.4%
1-00-583-000 OVERHEAD LINE EXPENSE - DIST. LABOR	312,200	330,400	(18,200)	-5.5%
1-00-584-000 UNDERGROUND LINE EXPENSE - DIST. LABOR	900	2,400	(1,500)	-62.5%
1-00-586-000 METER EXPENSE - DIST. LABOR	559,100	646,800	(87,700)	-13.6%
1-00-587-000 CUSTOMER INSTALLATION EXPENSE LABOR	14,100	24,000	(9,900)	-41.3%
1-00-588-000 MISC DISTRIBUTION EXPENSE LABOR	52,500	45,500	7,000	15.4%
1-00-588-100 POLE CONTACT APPLICATION REVIEW LABOR	16,600	13,700	2,900	21.2%
1-00-590-000 MAINT SUPERVISION AND ENGINEERING - DIST. LABOR	24,700	131,500	(106,800)	-81.2%
1-00-592-000 MAINT OF STATION EQUIPMENT - DIST. LABOR	54,000	42,700	11,300	26.5%
1-00-593-000 MAINT OF OVERHEAD LINES - DIST. LABOR	2,577,400	1,837,300	740,100	40.3%
1-00-594-000 MAINT OF UNDERGROUND LINES - DIST. LABOR	218,500	156,900	61,600	39.3%
1-00-595-000 MAINT OF LINE TRANSFORMERS - DIST. LABOR	46,800	41,900	4,900	11.7%
1-00-596-000 MAINT OF STREET LIGHTING - DIST. LABOR	44,900	59,100	(14,200)	-24.0%
1-00-597-000 MAINT OF METERS - DIST. LABOR	106,700	73,700	33,000	44.8%
1-00-598-000 MISC MAINTENANCE OF DIST. PLANT LABOR	1,300	5,100	(3,800)	-74.5%
1-00-598-100 MISC MAINTENANCE OF FIBER PLANT - LABOR	3,700	2,200	1,500	68.2%
1-00-901-000 SUPERVISION OF CUSTOMER ACCOUNTING - LABOR	157,000	234,497	(77,497)	-33.0%
1-00-902-000 METER READING EXPENSE - LABOR	469,900	422,600	47,300	11.2%
1-00-903-000 CUSTOMER RECORDS AND COLLECTION EXPENSE - LABOR	1,308,550	1,141,200	167,350	14.7%
1-00-908-000 SUPERVISION AND OPERATIONS-LABOR	169,930	181,958	(12,028)	-6.6%
1-00-908-200 ECA/EEI EXPENSES LABOR	131,580	123,756	7,824	6.3%
1-00-920-000 ADMINISTRATION AND GENERAL SALARIES - LABOR	2,186,550	1,945,800	240,750	12.4%
1-00-920-100 COMMISSIONER PAYROLL	208,470	213,497	(5,027)	-2.4%
1-00-925-000 INJURIES & DAMAGES	-	40,000	(40,000)	-100.0%
1-00-925-100 HEALTH, WELFARE, SAFETY, 1ST AID LABOR	32,200	69,300	(37,100)	-53.5%
1-00-925-200 SAFETY COORDINATOR SALARY	153,350	114,766	38,584	33.6%
1-00-926-000 EMPLOYEE PENSION AND BENEFITS	60,000	60,000	-	0.0%
1-00-926-600 VEBA CASHOUT	50,000	50,000	-	0.0%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

Expenses	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
1-00-926-700 SHORT TERM DISABILITY(EMPLOYER)	60,100	21,800	38,300	175.7%
1-00-928-200 COMPLIANCE - WECC/NERC - LABOR	39,580	93,896	(54,316)	-57.8%
1-00-935-000 MAINT OF GENERAL PLANT - LABOR	109,140	139,900	(30,760)	-22.0%
Total Operating Labor & Benefits	11,633,900	11,446,031	187,869	1.6%
<u>Payroll Related Expenses</u>				
1-00-926-120 PCORI FEES	700	700	-	0.0%
1-00-926-130 REINSURANCE FEES	-	15,000	(15,000.00)	-100.0%
1-00-926-140 FLU SHOT CLINICS	3,000	3,000	-	0.0%
1-00-926-100 RETIREE/COBRA MED INS - PREMIUMS & CLAIMS	175,000	178,000	(3,000.00)	-1.7%
Total Payroll Related Expenses	178,700	196,700	(18,000)	-9.2%
<u>Taxes</u>				
1-00-408-100 TAXES - UTILITY	2,472,460	2,100,000	372,460	17.7%
1-00-408-110 TAXES - LEASEHOLD	1,000	1,000	-	0.0%
1-00-408-200 TAXES - PRIVILEGE	1,366,206	1,300,000	66,206	5.1%
1-00-408-300 TAXES - BUSINESS & SALES	45,000	52,000	(7,000)	-13.5%
Total Taxes	3,884,666	3,453,000	431,666	12.5%
<u>Travel & Training</u>				
1-05-921-440 COM-TRAVEL EXPENSES	18,772	20,772	(2,000)	-9.6%
1-10-921-440 ADM-TRAVEL EXPENSES	12,000	13,848	(1,848)	-13.3%
1-15-921-440 HR-TRAVEL EXPENSES	3,000	2,077	923	44.4%
1-20-921-440 ACCT-TRAVEL EXPENSES	10,000	10,929	(929)	-8.5%
1-30-908-440 CONS-TRAVEL EXPENSES	6,000	2,770	3,230	116.6%
1-33-903-440 MOR-TRAVEL EXPENSES	692	692	-	0.0%
1-35-903-440 CS-TRAVEL EXPENSES	7,000	4,847	2,153	44.4%
1-38-902-440 MTR-R TRAVEL EXPENSES	346	346	-	0.0%
1-40-556-440 POW-TRAVEL EXPENSES	15,000	21,396	(6,396)	-29.9%
1-45-580-440 ENG-TRAVEL EXPENSES	8,306	8,309	(3)	0.0%
1-48-921-440 IS-TRAVEL EXPENSES	12,000	8,309	3,691	44.4%
1-50-580-440 OPS-TRAVEL EXPENSES	8,000	12,310	(4,310)	-35.0%
1-50-581-440 OPS-DISPATCH TRAVEL	500	692	(192)	-27.7%
1-50-583-440 OPS-TRAVEL EXPENSES	6,000	3,808	2,192	57.6%
1-53-593-440 TREE-TRAVEL EXPENSES	1,000	-	1,000	100.0%
1-51-925-440 SFTY-TRAVEL	2,000	6,385	(4,385)	-68.7%
1-58-586-440 MTR-S-TRAVEL EXPENSES	3,154	4,154	(1,000)	-24.1%
1-05-921-445 COM-TRAINING EXPENSES	3,924	6,924	(3,000)	-43.3%
1-10-921-445 ADM-TRAINING EXPENSES	7,000	4,293	2,707	63.1%
1-15-921-445 HR-TRAINING EXPENSES	3,000	2,077	923	44.4%
1-20-921-445 ACCT-TRAINING EXPENSES	8,000	8,462	(462)	-5.5%
1-30-908-445 CONS-TRAINING EXPENSES	4,000	5,539	(1,539)	-27.8%
1-35-903-445 CS-TRAINING EXPENSES	8,000	13,848	(5,848)	-42.2%
1-38-902-445 MTR-R TRAINING EXPENSES	346	346	-	0.0%
1-40-556-445 POW-TRAINING EXPENSES	2,000	3,808	(1,808)	-47.5%
1-45-580-445 ENG-TRAINING EXPENSES	10,386	10,386	-	0.0%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

<u>Expenses</u>	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
1-48-921-445 IS-TRAINING EXPENSES	30,000	20,772	9,228	44.4%
1-50-580-445 OPS-TRAINING EXPENSES	3,500	6,924	(3,424)	-49.5%
1-50-581-445 OPS-TRAINING EXPENSES	2,000	2,077	(77)	-3.7%
1-50-583-445 OPS-TRAINING EXPENSES	3,500	692	2,808	405.8%
1-51-925-445 SFTY-TRAINING	2,000	-	2,000	100.0%
1-53-593-445 TREE-TRAINING EXPENSES	1,000	-	1,000	100.0%
1-58-586-445 MTR-S-TRAINING EXPENSES	3,462	3,462	-	0.0%
Total Travel and Training	205,888	211,254	(5,366)	-2.5%
 <u>General and Administrative</u>				
1-00-920-012 ADMINISTRATION AND GENERAL SALARIES - NON LABOR	2,500	-	2,500	100.0%
1-00-924-000 PROPERTY INSURANCE	275,000	165,000	110,000	66.7%
1-00-924-100 COAL CREEK EXPENSES - PCB CLEANUP	2,500	2,500	-	0.0%
1-00-925-112 HEALTH, WELFARE, SAFETY, 1ST AID - NON LABOR	500	-	500	100.0%
1-00-925-212 SAFETY COORDINATOR NON LABOR	500	-	500	100.0%
1-05-921-480 COM-OFFICE SUPPLIES	300	300	-	0.0%
1-05-921-550 COM-CELL PHONES	-	480	(480)	-100.0%
1-05-921-560 COM-MISCELLANEOUS EXPENSES	200	200	-	0.0%
1-05-923-450 COM-PROFESSIONAL SERVICES	2,500	7,500	(5,000)	-66.7%
1-10-913-456 ADM-ADVERTISING-MISC.	500	1,000	(500)	-50.0%
1-10-913-457 ADM-ADVERTISING-LEGAL	6,000	7,000	(1,000)	-14.3%
1-10-913-458 ADM-ADVERTISING-PROMO	7,000	7,000	-	0.0%
1-10-921-300 ADM-POSTAGE	200	200	-	0.0%
1-10-921-470 ADM-FURNITURE & EQUIPMENT	3,000	5,000	(2,000)	-40.0%
1-10-921-480 ADM-OFFICE SUPPLIES	6,000	10,000	(4,000)	-40.0%
1-10-921-540 ADM-UTILITIES	500	30,000	(29,500)	-98.3%
1-10-921-550 ADM-CELL PHONES	2,500	2,500	-	0.0%
1-10-921-560 ADM-MISCELLANEOUS EXPENSES	7,500	8,500	(1,000)	-11.8%
1-10-921-561 ADM-MISCELLANEOUS EMPLOYEES	16,500	16,500	-	0.0%
1-10-923-450 ADM-PROFESSIONAL SERVICES	209,000	209,000	-	0.0%
1-10-930-455 ADM-DUES/MEMBERSHIPS	208,650	208,650	-	0.0%
1-10-935-100 ADM-BUILDING MAINTENANCE/JANITORIAL-100	45,000	39,300	5,700	14.5%
1-15-913-456 HR-ADVERTISING	5,000	7,500	(2,500)	-33.3%
1-15-921-470 HR-FURNITURE & EQUIPMENT	400	400	-	0.0%
1-15-921-480 HR-OFFICE SUPPLIES	500	500	-	0.0%
1-15-921-550 HR-CELL PHONES	800	800	-	0.0%
1-15-921-560 HR-MISCELLANEOUS EXPENSES	3,000	5,000	(2,000)	-40.0%
1-15-923-450 HR-PROFESSIONAL SERVICES	135,000	95,000	40,000	42.1%
1-15-930-455 HR-DUES/MEMBERSHIPS	15,000	15,000	-	0.0%
1-15-935-520 HR-MAINTENANCE - SOFTWARE	2,500	2,500	-	0.0%
1-20-921-100 ACCT-BANK FEES - LINE OF CREDIT	7,500	8,000	(500)	-6.3%
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	480	720	(240)	-33.3%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

<u>Expenses</u>	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
1-20-921-560 ACCT-MISCELLANEOUS EXPENSES	50,000	46,000	4,000	8.7%
1-20-923-450 ACCT-PROFESSIONAL SERVICES	37,500	40,000	(2,500)	-6.2%
1-20-930-455 ACCT-DUES/MEMBERSHIPS	1,800	1,800	-	0.0%
1-20-935-520 ACCT-MAINTENANCE - SOFTWARE	2,500	9,000	(6,500)	-72.2%
1-20-935-530 ACCT-MAINTENANCE - EQUIPMENT	2,750	2,000	750	37.5%
1-48-921-450 IS-PROFESSIONAL SERVICES	95,000	60,000	35,000	58.3%
1-48-921-470 IS-FURNITURE & EQUIPMENT	2,500	15,000	(12,500)	-83.3%
1-48-921-475 IS-COMMISSION, ADMIN, ACCOUNTING AND HR EXPENSES	35,000	58,000	(23,000)	-39.7%
1-48-921-480 IS-OFFICE SUPPLIES	2,500	2,500	-	0.0%
1-48-921-520 IS-MAINTENANCE - SOFTWARE	155,700	137,400	18,300	13.3%
1-48-921-530 IS-MAINTENANCE - EQUIPMENT	81,500	62,043	19,457	31.4%
1-48-921-560 IS-MISCELLANEOUS EXPENSES	1,500	-	1,500	100.0%
1-48-921-550 IS-CELL PHONES	3,600	3,900	(300)	-7.7%
Total General and Adminstrative	1,468,680	1,323,993	144,687	10.9%
<u>Misc. Expenses</u>				
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	25,000	-	0.0%
Total Misc. Expenses	36,700	36,700	-	0.0%
<u>Fiber Expenses</u>				
1-00-598-112 MISC MAINTENANCE OF FIBER PLANT - NON LABOR	2,500	10,000	(7,500)	-75.0%
Total Fiber Expenses	2,500	10,000	(7,500)	-75.0%
Total Non Capital Expenses - (Purchased Power & Operations Excluded)	\$ 17,411,034	\$ 16,677,678	\$ 733,356	4.4%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

Capitalized Costs - Summary	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
<u>Transmission Capital</u>				
Total Substations	45,000	45,000	-	0.0%
Total Poles & Fixtures	22,288	22,288	-	0.0%
Total Overhead Conductor & Devices	10,772	10,772	-	0.0%
Total Computer Hardware	30,000	20,000	10,000	50.0%
Total Transmission Capital	108,060	98,060	10,000	10.2%
<u>Distribution Capital</u>				
Total Land & Land Rights	3,000	-	3,000	100.0%
Total Station Equipment	40,000	625,000	(585,000)	-93.6%
Total Poles, Towers & Fixtures	258,980	258,980	-	0.0%
Total Overhead Conductor & Devices	157,415	157,415	-	0.0%
Total Conduit	83,000	210,165	(127,165)	-60.5%
Total Underground Conductor & Devices	200,300	271,821	(71,521)	-26.3%
Total Line Transformers	175,500	160,000	15,500	9.7%
Total Pad Mount Transformers	325,000	281,000	44,000	15.7%
Total Voltage Regulators	95,000	69,000	26,000	37.7%
Total Services	61,316	61,316	-	0.0%
Total Meters	135,908	215,908	(80,000)	-37.1%
Total Street Light & Sig. Systems	1,000	1,000	-	0.0%
Total Distribution Capital	1,536,419	2,311,605	(775,186)	-33.5%
<u>General Capital</u>				
Total Office Furniture & Equipment	415,000	239,360	175,640	73.4%
Total Transportation Equipment	230,000	346,000	(116,000)	-33.5%
Total Stores Equipment	-	42,000	(42,000)	-100.0%
Total Tools, Shop & Garage Equipment	-	20,000	(20,000)	-100.0%
Total Laboratory Equipment	21,000	29,971	(8,971)	-29.9%
Total Communication Equipment	15,200	15,200	-	0.0%
Total General Capital	681,200	692,531	(11,331)	-1.6%
<u>Allocated Costs</u>				
Total Allocated Costs	66,200	300,000	(233,800)	-77.9%
Total Capitalized Labor	3,179,100	2,305,700	873,400	37.9%
Total Capitalized Costs	5,570,979	5,707,896	(136,917)	-2.4%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

		2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
<u>Capitalized Costs - Detail</u>					
<u>Transmission Capital</u>					
1-00-353-012	SUBSTATION EQUIPMENT - TRANS, CWIP NONLABOR	45,000	45,000	-	0.0%
1-00-355-012	POLES & FIXTURES - TRANSMISSION, CWIP NON LABOR	22,288	22,288	-	0.0%
1-00-356-012	OVERHEAD CONDUCTOR & DEVICES-TRANS, CWIP NON LABOR	10,772	10,772	-	0.0%
1-00-382-012	COMPUTER HARDWARE-TRANS/MARKET OPER-CWIP NON LABOR	30,000	20,000	10,000	50.0%
<u>Distribution Capital</u>					
1-00-360-012	LAND & LAND RIGHTS - DISTRIBUTION, CWIP NON LABOR	3,000	-	3,000	100.0%
1-00-362-012	STATION EQUIPMENT - DISTRIBUTION, CWIP NON LABOR	40,000	625,000	(585,000)	-93.6%
Detail	Port of Chehalis Sub Permits			20,000	
	Port of Chehalis Engr. Design			20,000	
1-00-364-012	POLES, TOWERS & FIXTURES - DIST, CWIP NON LABOR	258,980	258,980	-	0.0%
1-00-365-011	RECLOSERS, SECTIONALIZERS, & BREAKERS, CWIP	54,000	54,000	-	0.0%
1-00-365-012	OVERHEAD CONDUCTOR & DEVICES - DIST, CWIP NON LABOR	103,415	103,415	-	0.0%
1-00-366-012	CONDUIT - DISTRIBUTION, CWIP NON LABOR	83,000	210,165	(127,165)	-60.5%
	Customer Based (Paid)			20,000	
	PUD Based			63,000	
1-00-367-012	UNDERGROUND CONDUCTOR & DEVICES-DIST CWIP NON LABOR	200,300	271,821	(71,521)	-26.3%
1-00-368-011	PAD MOUNT TRANSFORMERS, CWIP	325,000	281,000	44,000	15.7%
1-00-368-013	CAPACITORS, CWIP	5,000	5,000	-	0.0%
1-00-368-014	REGULATORS, CWIP	90,000	64,000	26,000	40.6%
1-00-368-015	POLE MT TRANSFORMERS - DISTRIBUTION, CWIP NON LABOR	175,500	160,000	15,500	9.7%
1-00-369-012	SERVICES - DISTRIBUTION, CWIP NON LABOR	61,316	61,316	-	0.0%
1-00-370-012	METERS - DISTRIBUTION, CWIP NON LABOR	105,000	185,000	(80,000)	-43.2%
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%
<u>General Capital</u>					
1-00-391-012	OFFICE FURNITURE & EQUIPMENT - CWIP	415,000	239,360	175,640	73.4%
Detail	Storage Replacement			200,000	
	Switch Replacement			75,000	
	Rubrik #2			60,000	
	Computer Replacements			50,000	
	Admin Copier/Pinters			20,000	
	Other			10,000	
1-00-392-012	TRANSPORTATION EQUIPMENT - CWIP	230,000	346,000	(116,000)	-33.5%
Detail	#153 Ford F750 Bucket			230,000	
1-00-395-012	LABORATORY EQUIPMENT - CWIP	21,000	29,971	(8,971)	-29.9%
1-00-397-012	COMMUNICATION EQUIP - FIBER OPTIC, CWIP NON LABOR	15,200	15,200	-	0.0%

COMPARATIVE OPERATING BUDGET
Public Utility District No.1 of Lewis County
2018

Final

Capitalized Costs - Detail

Allocated Costs

	2018 Budget	2017 Budget	Increase/ (Decrease)	% Change
1-00-154-000 MATERIALS AND SUPPLIES - NONEXEMPT	235,000	235,000	-	0.0%
1-00-154-100 MATERIALS AND SUPPLIES - EXEMPT	25,000	120,000	(95,000)	-79.2%
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%
1-00-163-000 STORES EXPENSE - UNDISTRIBUTED- LABOR	140,000	290,000	(150,000)	-51.7%
1-00-163-012 STORES EXPENSE - UNDISTRIBUTED- NON LABOR	1,000	5,000	(4,000)	-80.0%
1-00-163-100 FIBER STORES EXPENSE - UNDISTRIBUTED LABOR	5,000	-	5,000	100.0%
Less Equipment Depreciation	(350,000)	(350,000)	-	0.0%

Capitalized Labor Costs

1-00-107-010 CONSTRUCTION WORK IN PROGRESS CLEARING-LABOR	2,147,800	1,577,200	570,600	36.2%
1-00-107-012 CONSTRUCTION WORK IN PROGRESS CLEARING	204,500	204,500	-	0.0%
1-00-108-100 ACCUMULATED PROVISION FOR TRANS - LABOR	354,600	347,000	7,600	2.2%
1-00-108-300 ACCUMULATED PROVISION FOR DEPR TRANS - LABOR	38,700	36,000	2,700	7.5%
1-00-368-010 POLE MT TRANSFORMERS - DISTRIBUTION, CWIP LABOR	305,000	85,000	220,000	258.8%
1-00-370-010 METERS - DISTRIBUTION, CWIP LABOR	61,600	30,000	31,600	105.3%
1-00-371-010 INSTALLATIONS ON CUST. PREMISES - DIST. CWIP LABOR	61,600	10,000	(10,000)	-100.0%
1-00-382-010 COMPUTER HARDWARE-TRANS./MARKET OPER-CWIP LABOR	61,600	16,000	45,600	285.0%
1-00-397-011 COMMUNICATION EQUIPMENT - FIBER OPTIC, CWIP LABOR	5,300	-	5,300	100.0%

Total Capital

5,570,979	5,707,896	(136,917)	-2.4%
------------------	------------------	------------------	--------------