

# CITY OF RICHLAND, WASHINGTON Electric Utility Financial Statements

## For the Quarter Ended December 31, 2020

(Unaudited)

Prepared by:

Administrative Services Department

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## CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY FINANCIAL STATEMENTS December 31, 2020

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## **Current Financial Developments**

The following comments address events impacting the Electric utility's financial position. These comments clarify certain financial activity, including the environment in which the financial transactions occur.

#### 1<sup>st</sup> Quarter

- The first quarter gross margin was \$3M higher than COSA projections due to the late winter weather providing additional retail rate revenue. The YTD variance is the result of a comparison between COSA projections and actual wholesale energy. The variance was due to actual revenues being \$1.3M higher than projections while actual wholesale power costs were \$95K higher than projections.
- Staff has no recommendations for a rate increase in 2020. The next rate increase is tentatively being forecasted for January of 2021.
- 2020 Capital Improvement Plan (CIP) is budgeted at \$14.2M with largest investments in Advanced Metering Infrastructure (AMI) of \$3.8M, Horn Rapids Solar Storage Training project (HRSST) of \$3.5M, Renewal & Replacements of \$1.9M, new development line extensions of \$1.3M and new Gateway Substation of \$1.1M.
- Capital investment expenditures through March were \$2.2M.
- Financial implications from the global COVID-19 pandemic are unknown in Q1 with mandatory business closures causing lower energy consumption.

#### 2nd Quarter

- To assist with financial impacts to utilities from COVID-19, BPA suspended its Financial Reserve Policy (FRP), effective July 1<sup>st</sup>. The FRP had started to increase BPA revenues by \$30M beginning October 1, 2019. The FRP is expected to resume October 1, 2022. The costs deferred for RES are approximately \$50k per month or \$750k until resuming.
- With unknown financial implications from COVID-19, anticipated 2020 CIP completion was reduced to \$10.2M. Capital improvement expenditures January through June were \$5.2M.
- On April 6<sup>th</sup>, S&P Global, a municipal bond rating agency, inquired about the consumption and revenue implications from COVID-19. Energy consumption through March was analyzed to be 12% lower than a five-year average. However, heating degree days were also 14% lower through March. Similarly, consumption for March 2020 was 7% lower than a five-year average while heating degree days were 6% lower over a five-year average. Overall energy consumption did not appear to be impacted by COVID-19 after considering heating degree days.
- On April 15<sup>th</sup>, revenue projections from COVID-19 business closures were considered. While overall energy consumption was down 1-2% after weather considerations, consumption by each rate class was showing wide variations from normal. The largest 10 commercial users typically represent 25% of total revenues and residential consumers represent 50% of total revenues. The energy consumption for the top 10 commercial users through March showed variations of down 8% for one of the top 10 to an increase of 36% for another consumer. The office space users and manufacturing facilities energy users were down with some office employees working remotely. The WA Governor's essential businesses like food processing and nuclear fuel fabrication had increased energy consumption from recent expansions compared to previous year consumption.

## **Current Financial Developments**

• On May 6<sup>th</sup>, Energy consumption only for April was analyzed as it was the first complete month of business and school closures from the WA Governor's proclamations. Degree day data was not available at the time. However, overall consumption was up 9% and mixed with each rate class. With large numbers of people working from home, residential consumption was up 30%. Small general users, like gas stations, were up 3% while medium and large general commercial consumers were down 6% and 14% respectively. Large industrial rate class, users like essential food processers were up 17%. Small industrial and irrigation rate class users were not considered as it was a seasonal transition time for irrigation and historical data was skewed by recent growth in the small industrial rate class.

#### 3rd Quarter

- Rate Schedule 90 was revised to include small cellular electric service to the existing cable TV services and to align with energy costs of small general electrical services. In 2019, the total revenue from rate schedule 90 was \$43k. The addition of small cell services could have similar revenues as 5G cellular technology is deployed.
- On August 6<sup>th</sup>, S&P Global inquired on revenue and consumption impacts from COVID-19. Year to year revenue comparisons is difficult to compare because of rate increases occurring at uneven times. However, energy consumption data through July was analyzed. After normalizing for weather, overall electrical consumption January through July was up 3% compared to a five-year average and up 10% compared to 2019.
- Also, on August 6<sup>th</sup>, the City reported to S&P Global, 1392 customers were on the pending disconnect list with a total account balance of \$781k. In 2019, approximately 120 customers were disconnected per week. The 1392 customers eligible for utility disconnect represent approximately 5% of the 25k customers. While the WA Governor has a moratorium preventing utility disconnects during COVID-19, the growing number of customers and the outstanding balance is financially concerning.
- Capital improvement expenditures January through September were \$7.2M.

#### 4th Quarter

- The gross margin for this reporting period is a negative \$1.0 million. A gross margin calculation is the difference of actuals to projections for retail sales revenue and wholesale power expenses. Wholesale power costs are approximately 60% of total expenses and a reasonable indicator of overall actual expenses to projected expenses. While weather has a significant impact on energy consumption, the COVID-19 pandemic continues to influence consumption.
- Staff has performed a preliminary cost of service analysis (COSA) and recommends no rate increase in 2021. The next rate increase is tentatively being forecasted for January of 2022.
- The 2020 Capital Improvement Plan (CIP) closed at \$9.3M, 8% lower than what was originally projected. The largest 2020 capital investments included: Advanced Metering Infrastructure (AMI) of \$3.8M, Renewal & Replacements of \$1.9M, new development line extensions of \$1.3M and new Gateway Substation of \$1.1M. AMI and the Gateway Substation project are multi-year projects. The 2021 CIP is similarly budgeted for \$11M.
- In response to the COVID-19 pandemic, Washington State's Governor Inslee issued Proclamation 23-20 on March 18, 2020 preventing, in part, utility late fees and utility

## **Current Financial Developments**

disconnects for nonpayment. Governor Inslee has continued to amend the proclamation with the latest extension through April 30, 2021. RES has monitored the number of customers and outstanding balances throughout 2020 with amounts increasing to over 1200 accounts and outstanding balances over \$950k. This represents approximately 5% of electric utility customers with outstanding balances. In November 2020, City Council approved the use of CARES funding with customers requesting \$503k that was applied to utility accounts.

## **Current Business Developments**

The following comments address events influencing the operations of the Electric utility. These comments provide additional information not specifically addressed or identified in the financial statement presentation.

#### 1st Quarter

- The 2019 average number of electrical customers was 24,966. RES is expected to be greater than the 25,000 average customer count in 2020. This will begin the Energy Independence Act (EIA) requirements for obtaining the 3% of renewable energy four years later.
- Average number of customers continues to increase at 1.8% while KWh increases at 0.8%.
- Worley Group Inc. began construction for the HRSST project Monday, February 24th with projected completion date of June 2020. Worley Group is partnered with Doosan for supplying the 1MW/4MWh Lithium-ion battery system which will be owned and operated by Energy Northwest. The 4MWdc solar panel installation by Tucci Energy Systems, formerly by Potelco, may complete ahead of the energy storage portion. The City has a power purchase agreement (PPA) with Tucci Energy Systems for the renewable energy generated. The renewable energy, along with a 2.2 multiplier, will largely support the City's renewable energy requirements of EIA through 2027.
- On February 28<sup>th</sup>, US Army Corp of Engineers, Bureau of Reclamation and Bonneville Power Administration (BPA) issued the Columbia River System Operations Draft Environmental Impact Statement with a preferred alternative of maintaining the four lower Snake River dams and a modified spill on the lower eight Columbia River and Snake River Federal dam projects. Litigation is expected to continue on the Federal dam projects.
- On February 29, WA Governor issued Proclamation 20-05, proclaiming a State emergency related to the coronavirus (COVID-19). On March 25<sup>th</sup>, non-essential businesses and schools were ordered closed. The City of Richland and Energy Services (RES) were identified as essential business and modified business processes to isolate operational employees across three alternating schedules and maximum use of teleworking for "non-essential" employees.
- On March 24, WA Governor issued Proclamation 20-23.1, prohibiting late fees and disconnection of utility services for non-payment.
- PNNL is breaking ground on two new research buildings. One is an Energy Sciences Laboratory (ESL) facility and the other is a Grid Storage Laboratory (GSL). Groundbreaking will be March 17th on the west side of the Biological Sciences Facility (3300 Stevens Drive).
- Over 600 out of approximately 1000 rental high-pressure sodium (HPS) lights were replaced with LED equivalents. The LED lights provide improved color recognition, reduce energy use, and reduce O&M expenses.

#### 2nd Quarter

• In May, National Rural Electric Cooperative Association (NRECA) projected an average 6.1% load decrease in 2020 from COVID-19 impacts and an additional 6% in 2021. However, analysis of RES electrical consumption do not appear to be following national consumption patterns at this time.

## **Current Business Developments**

#### 3rd Quarter

- Reliability data through June reflects 71 outages and an increase from a total of 83 outages in 2019. Since 2006, annual outage events have continued to decrease. Reliability metrics including: SAIFI, SAIDI, CAIDI and outage location are used to prioritize future CIP renewal and replacement projects.
- At the July 14th Utility Advisory Committee (UAC) meeting, Energy Northwest presented the
  results of a Northwest Energy Resource Mix study by Energy Environmental & Economics
  (E3) which identified the optimum generation resource mix as carbon legislation impacts
  closure of baseload coal generation. The study indicates renewable resources need to be
  overbuilt about ten times with geographic diversity to achieve a usable capacity factor. The
  study also indicated how small modular reactors (SMR) could be a part resource optimization
  as a baseload generation resource.
- Council adopted an Integrated Resource Plan (IRP) on August 4th. The IRP recommended the least cost energy resources for the City as continuing to utilize BPA's Tier 1 allocation, cost effective energy efficiency projects, and market purchases of renewable or non-federal block resources.
- On September 1st, the City did an automated meter interface (AMI) project kickoff with Itron and its subcontractors. The AMI project will be an 18-24 month implementation and integration of the electric and water meter systems. The project will provide customers with energy usage information through a customer portal and will provide data for optimum infrastructure reinvestments.

#### 4th Quarter

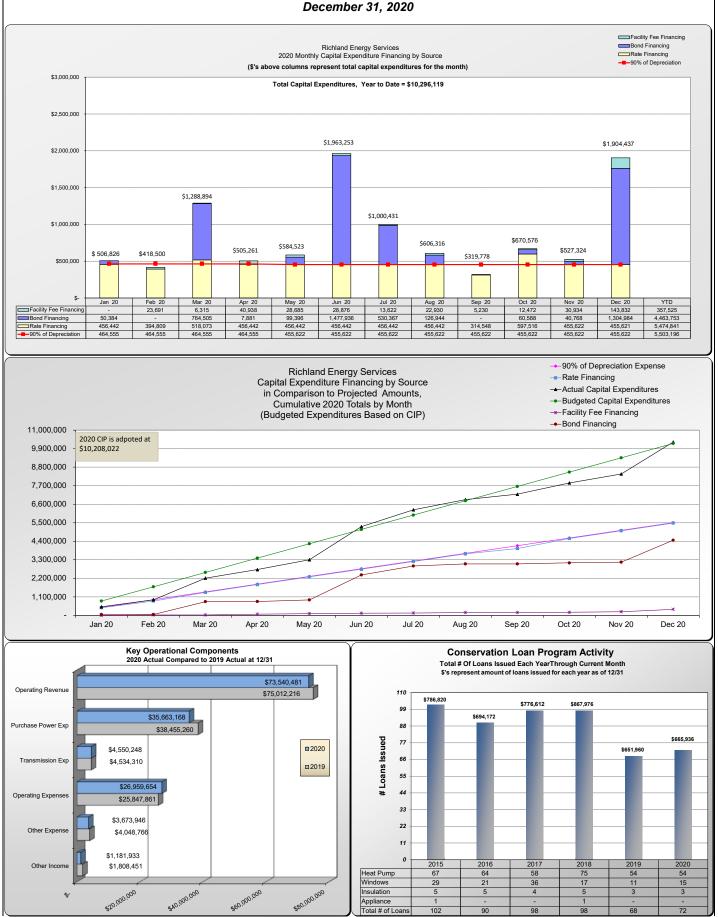
- Energy Services staff, presented to the Utility Advisory Committee (UAC) a draft energy consumption report, detailing how COVID-19 has impacted energy use and revenue. Total 2020 consumption was down 2.4% compared to the utility's five-year average. When normalized for weather, consumption was 0.6% higher than a five-year average. Consumption across customer classes was mixed with higher residential consumption and lower commercial consumption.
- Energy Services completed a 2MW block wholesale power purchase agreement on October 30, 2020 for the Federal fiscal 2022 period. The agreement transfers a purchase from Columbia REA for City of Richland use at \$29.30/MW. For comparison, the forward price curve was \$31.64/MW for the same period. With this agreement, the City has secured all non-Federal FY22 Tier 2 wholesale obligations at an average cost of \$27.31/MW.
- Department of Energy (DOE) announced \$160M of initial funding to ENW for its Advanced Reactor Demonstration Program. ENW's proposal included utility partners with TerraPower-GE Hitachi and X-energy. DOE has identified a 50/50 cost-share agreement with the goal of commercial operations by 2027. TerraPower has targeted power costs of <\$40/MWh from a 336MWe facility and a salt storage option increasing capacity to 500MWe. The TerraPower project is proposed siting at ENW Site 4. The X-energy project has targeted power costs of \$40-45MWh from four 80 MWe packaged reactors. The X-energy project is proposed siting at ENW Site 1.
- The Horn Rapids Solar, Storage and Training (HRSST) project had its ribbon cutting ceremony on November 10, 2020. The 4 MW solar and 1 MW energy storage project is located north of

## **Current Business Developments**

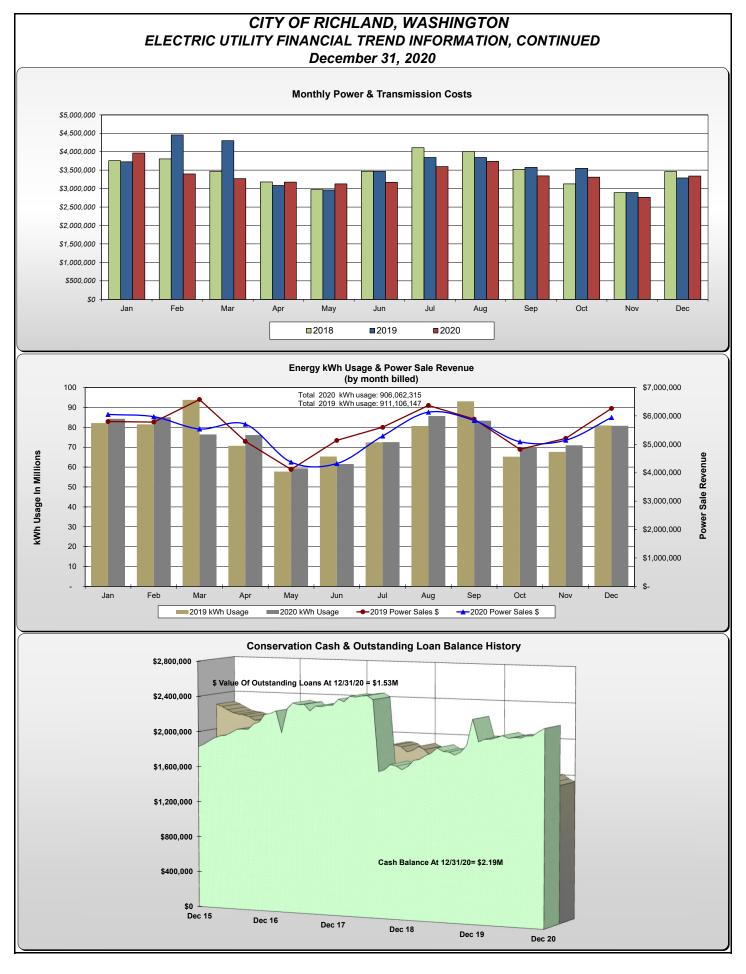
Richland and began generating October 21st. With the renewable energy obtained through a Power Purchase Agreement (PPA) with Tucci Energy, the City will meet its 3% renewable energy obligations through 2026.

• RES is planning three new substations over the next five years. Gateway Substation will be constructed in the Horn Rapids Industrial Area to support economic development of new commercial & industrial loads and increased reliability for existing customers. Substation design started in 2020 with construction and energization planned in 2021. The second substation will be along Dallas Road to support residential and commercial growth in the Badger Mountain South area. The design stage should begin in 2023 with construction of the substation in 2024. The third substation will be to support new industrial loads in the 1,641 acres of land north of Horn Rapids Road. Design of the third substation is planned for 2024 with construction in 2025.

#### CITY OF RICHLAND, WASHINGTON **ELECTRIC UTILITY FINANCIAL TREND INFORMATION** December 31, 2020

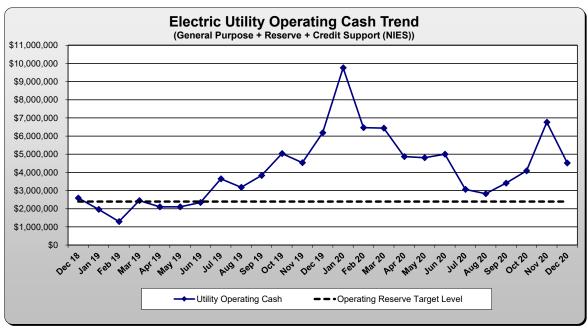


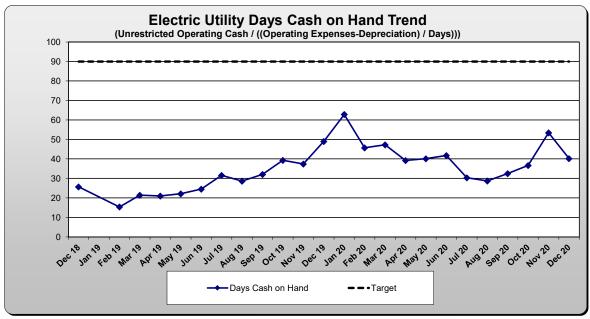
Insulation Appliance



#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY CASH POSITION December 31, 2020

Unrestricted Cash and Investments:	De	cember 31, 2020	De	cember 31, 2019
Operating Cash, General Purpose	\$	1,473,188	\$	3,145,322
Operating Cash, Reserve		2,400,000		2,400,000
Conservation Loan Cash		2,188,104		2,257,590
Credit Support Reserve Cash (NIES)		639,000		639,000
Total Unrestricted Cash and Investments:		6,700,292		8,441,912
Restricted Cash and Investments:				
Revenue Bond Proceeds		5,449,586		9,572,795
Facility Development Fees (Line Extension)		223,162		319,855
Construction Allowances Subject To Refund (Note 1)		891,642		645,242
Bond Redemption Set-Aside		1,148,908		992,523
Bond Reserve		4,903,798		5,080,677
Total Restricted Cash and Investments:		12,617,096		16,611,090
Total Cash	\$	19,317,388	\$	25,053,002





#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE BALANCE SHEET December 31, 2020 and 2019

	2020	2019	2020 - 2019 (+/-)
ASSETS:			
Current Assets Cash & Cash Equivalents	\$ 5,839,596	\$ 7,876,352	\$ (2,036,755)
Deposits With Third Parties	1,900	1,900	ψ (2,000,700) -
Investments Receivables:	860,696	565,560	295,136
Customer Utility Accounts, (net) (Note 8)	4,746,381	5,011,974	(265,594)
Customer Conservation Loans	2,077,480	2,178,241	(100,760)
Miscellaneous	71,083	180,430	(109,347)
Prepaid Expenses	338,028	297,503	40,525
Inventory  Total Current Assets	4,468,372 18,403,536	3,802,092 19,914,051	666,281 (1,510,515)
Noncurrent			(1,010,010)
Restricted Cash	7,713,298	1,957,619	5,755,679
Restricted Investments (Note 12) Capital:	4,903,798	14,653,471	(9,749,674)
Land	837,428	837,428	-
Depreciable Assets (net)	728,596	733,612	(5,016)
Infrastructure	110,409,757	106,027,811	4,381,945
Construction in Progress	1,899,284	1,504,546	394,738
Total Capital Assets (net)	113,875,065	109,103,398	4,771,667
Total Noncurrent Assets TOTAL ASSETS	126,492,161 144,895,697	125,714,488 145,628,539	777,672 (732,842)
DEFERRED OUTFLOWS OF RESOURCES  Unamortized Loss - Reacquired Debt (Note 2)	212,584	244,393	(31,809)
Other Deferred Debits (Note 2)	752,195	673,007	79,188
Total Deferred Outflows of Resources	<u>964,779</u>	917,400	47,379
LIABILITIES:			
Current Liabilities	4.500.000	0.500.044	(4.000.045)
Accounts Payable & Accrued Expenses	4,536,996	6,533,641	(1,996,645)
Current Portion of Compensated Absences Current Portion of Bond Principal Payable	384,493	331,579	52,915 75,000
Total Current Liabilities	3,120,000 <b>8,041,489</b>	3,045,000 <b>9,910,219</b>	75,000 (1,868,730)
Noncurrent Liabilities			
Noncurrent Portion of Compensated Absences	384,493	331,579	52,915
Revenue Bonds Payable	70,297,368	73,693,800	(3,396,432)
Unearned Revenue	835,717	781,152	54,565
Net OPEB Liability	954,207	875,687	78,520
Net Pension Liability	1,954,998	2,036,735	(81,737)
Total Noncurrent Liabilities	74,426,783	77,718,952	(3,292,169)
TOTAL LIABILITIES	82,468,272	87,629,172	(5,160,900)
DEFERRED INFLOWS OF RESOURCES			/·
Unamortized Gain - Reacquired Debt (Note 2)	5,568	5,919	(352)
Other Deferred Credits (Note 2)	839,610	1,408,287	(568,677)
Total Deferred Outflows of Resources	<u>845,178</u>	1,414,206	(569,028)
NET POSITION:			
Net Investment in Capital Assets Restricted For:	46,114,299	42,175,866	3,938,433
Debt Service	6,052,706	6,073,200	(20,494)
Capital Improvements	1,114,804	965,096	149,708
Unrestricted	9,265,217	8,288,399	976,818
TOTAL NET POSITION	\$ 62,547,026	\$ 57,502,561	\$ 5,044,465

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE STATEMENT OF OPERATIONS FOURTH QUARTER 2020

	Quarter Ended 12/31/2020 Actual	Quarter Ended 12/31/2019 Actual	% Variance From 2019 Actual
OPERATING REVENUES:	Actual	Actual	Actual
Power Sales Revenue Utility Occupation Tax Other Operating Revenues (Note 3)	\$ 16,188,981 1,502,534 608,170	\$ 16,299,281 1,512,802 508,950	-1% -1% 19%
Total Operating Revenues	18,299,684	18,321,033	0%
OPERATING EXPENSES:			
Power (Net of BPA REP Lookback Credit) (Note 11) Transmission	8,349,317 1,067,202	8,696,331 1,034,525	-4% 3%
Total Purchased Power	9,416,519	9,730,856	-3%
Distribution Operations and Maintenance (O&M) Distribution - Operations Distribution - Maintenance	676,112 769,872	818,009 534,951	-17% 44%
Total Distribution O&M	1,445,984	1,352,960	7%
Customer Accounting Meter Reading Expense	338,245	180,530	87%
Customer Records & Collections Bad Debt Expense (Note 9)	316,211 272,109	487,551 (87,842)	-35% 410%
Total Customer Accounting	926,565	580,239	60%
Conservation & Customer Service (Note 10) Administration & General Depreciation	836,233 14,622 1,518,741	1,045,406 8,164 1,460,888	-20% 79% 4%
Taxes	1,858,594	1,729,104	7%
Operating Transfer to Equipment Replacement Fund Other Operating Expenses (Note 4)	80,231 1,732	72,937 2,200	0% -21%
Total Non-Power Operating Expenses	6,682,701	6,251,898	7%
Total Operating Expenses	16,099,220	15,982,754	1%
OPERATING INCOME (LOSS):	2,200,464	2,338,279	-6%
OTHER INCOME:			
Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) City Shops Rental	31,461 (59,671) 323,498	112,502 147,001 278,779	-72% -141% 16% NA
Total Other Income:	295,288	538,282	-45%
OTHER EXPENSE:			
Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt Other Expenses (Note 6)	743,665 - (69,108) 7,864 187,495	738,836 243,218 (42,977) 6,682 279,594	1% -100% -61% 18% -33%
Total Other Expense:	869,916	1,225,353	-29%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,625,835	1,651,208	-2%
Capital Contributions - Facility Development Fees (Note 7) Transfers From General Fund Transfers To Broadband Fund	639,499 - (7,500)	655,628 - (7,500)	-2% NA 0%
Total of Capital Contributions and Transfers to Other Funds	631,999	648,128	-2%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	2,257,834	2,299,335	-2%
Prior Period Adjustments	2,231,034	2,233,333	-2 /0
CHANGE IN NET POSITION	\$ 2,257,834	\$ 2,299,335	-2%
S.J. M. CE II VOITION	¥ 2,201,00 <del>1</del>	¥ £,£33,333	-2 /0

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE STATEMENT OF OPERATIONS December 31, 2020

	12/31/2020 <u>Actual</u>		12/31/2019 <u>Actual</u>	% Variance From 2019 <u>Actual</u>
OPERATING REVENUES:				
Power Sales Revenue Utility Occupation Tax Other Operating Revenues (Note 3)	\$ 65,459,120 6,076,466 2,004,894	\$	66,690,130 6,190,982 2,131,104	-2% -2% -6%
Total Operating Revenues	73,540,481		75,012,216	-2%
OPERATING EXPENSES:				
Power (Net of BPA REP Lookback Credit) (Note 11) Transmission	35,663,168 4,550,248		38,455,260 4,534,310	-7% 0%
Total Purchased Power	40,213,416	_	42,989,570	-6%
Distribution Operations and Maintenance (O&M) Distribution - Operations Distribution - Maintenance	3,510,490 2,869,150		3,524,636 2,205,462	0% 30%
Total Distribution O&M	6,379,640		5,730,099	11%
Customer Accounting Meter Reading Expense Customer Records & Collections Bad Debt Expense (Note 9)	882,994 1,181,514 365,259		564,789 1,686,648 (4,952)	56% -30% 7476%
Total Customer Accounting	2,429,766		2,246,486	8%
Conservation & Customer Service (Note 10) Administration & General Depreciation Taxes Operating Transfer to Equipment Replacement Fund	1,396,233 1,963,602 6,114,666 8,348,663 320,922		1,894,704 1,307,446 5,878,747 8,491,948 291,748	-26% 50% 4% -2% 10%
Other Operating Expenses (Note 4)	6,163		6,684	-8%
Total Non-Power Operating Expenses	26,959,654		25,847,861	4%
Total Operating Expenses	67,173,070		68,837,431	-2%
OPERATING INCOME (LOSS):	6,367,411		6,174,785	3%
OTHER INCOME:				
Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) City Shops Rental	265,409 (59,671) 976,195		433,934 147,001 1,227,516	-39% -141% -20% NA
Total Other Income:	1,181,933		1,808,451	-35%
OTHER EXPENSE:				
Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt	3,055,031 - (276,432) 31,458		3,015,654 243,218 (171,909) 26,726	1% -100% -61% 18%
Other Expenses (Note 6)  Total Other Expense:	<u>863,890</u> 3,673,946		935,076 4,048,766	-8% -9%
·	3,073,940	_	<u> </u>	
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,875,397		3,934,470	-2%
Capital Contributions - Facility Development Fees (Note 7) Transfers From General Fund Transfers To Broadband Fund	1,199,067 - (30,000)		1,149,766 - (30,000)	4% NA 0%
Total of Capital Contributions and Transfers to Other Funds	1,169,067		1,119,766	4%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	5,044,465		5,054,237	0%
Prior Period Adjustments			159,609	
CHANGE IN NET POSITION	\$ 5,044,465	<u>\$</u>	5,213,846	-3%

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY MONTHLY STATEMENT OF OPERATIONS CY 2020 ACTUAL

	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
OPERATING REVENUES:						·					· ·		
Power Sales Revenue	\$ 6,052,935	\$ 5,975,434	\$ 5,543,703 \$	5,714,009	4,379,436	\$ 4,328,189 \$	5,297,712 \$	6,135,205	\$ 5,843,517	\$ 5,093,429 \$	5,147,660	\$ 5,947,891	\$ 65,459,120
Utility Occupation Tax	562,005	554,762	514,652	530,081	406,497	401,734	491,801	569,609	542,793	472,636	477,884	552,013	6,076,466
Other Operating Revenues (Note 3)	75,322	268,592	176,343	21,854	33,885	43,687	222,075	194,587	360,378	213,449	72,696	322,025	2,004,894
Total Operating Revenues	6,690,262	6,798,787	6,234,698	6,265,945	4,819,818	4,773,609	6,011,588	6,899,401	6,746,688	5,779,514	5,698,240	6,821,930	73,540,481
OPERATING EXPENSES:													
Power (Net of BPA REP Lookback Credit) (Note 11)	3,515,094	3,007,899	2,956,942	2,877,251	2,794,687	2,768,413	3,161,166	3,259,504	2,972,895	2,997,083	2,426,622	2,925,612	35,663,168
Transmission	449,939	388,740	316,607	300,002	333,490	404,062	437,520	479,851	372,835	313,540	338,437	415,225	4,550,248
Total Purchased Power	3,965,033	3,396,639	3,273,549	3,177,253	3,128,177	3,172,475	3,598,686	3,739,355	3,345,730	3,310,623	2,765,059	3,340,837	40,213,416
Distribution Operations and Maintenance (O&M)	270.656	376.851	398.021	414.805	267.866	288.428	255.763	296.474	265.514	356.485	293.216	26.412	2.540.400
Distribution - Operations Distribution - Maintenance	152,170	173,129	141,269	266,017	293,020	270,152	274,294	296,474	252,441	305,358	293,216	180,248	3,510,490 2,869,150
Total Distribution O&M	422.826	549.980	539,290	680.823	560,886	558.581	530.057	573,260	517.955	661.843	577.482	206,660	6,379,640
Total distribution O&M	422,820	549,980	539,290	080,823	360,886	558,581	530,057	5/3,200	517,955	001,843	5//,482	200,000	0,379,040
Customer Accounting													
Meter Reading Expense	43,275	43,338	52,611	71,806	57,959	69,271	72,477	70,414	63,596	80,897	94,298	163,051	882,994
Customer Records & Collections	136,747	152,072	135,578	107,384	104,222	(83,452)	103,980	104,182	104,589	105,107	104,164	106,939	1,181,514
Bad Debt Expense (Note 9)	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	10,350	251,409	365,259
Total Customer Accounting	190,373	205,761	198,539	189,540	172,531	(3,831)	186,807	184,946	178,536	196,354	208,812	521,399	2,429,766
Conservation & Customer Service (Note 10)	44,265	145,988	72,519	35,149	31,020	71,293	52,944	69,287	37,535	127,763	45,880	662,589	1,396,233
Administration & General	350,217	223,928	192,213	200,685	199,624	237,292	182,726	173,453	188,842	211,571	174,619	(371,568)	1,963,602
Depreciation	516,173	516,173	516,173	516,173	506,247	506,247	506,247	506,247	506,247	506,247	506,247	506,247	6,114,666
Taxes Operating Transfer to Equipment Replacement Fund	807,372 26,744	810,225 26,744	850,791 26,744	775,865 26,744	585,614 26,744	582,536 26,744	706,953 26,744	825,813 26,744	544,902 26,744	474,123 26,744	583,728 26,744	800,743 26,744	8,348,663 320,922
Other Operating Expenses (Note 4)	20,744	1,474	478	477	20,744	700	20,744	410	892	364	20,744	1,368	6,163
Total Non-Power Operating Expenses	2,357,969	2,480,271	2,396,746	2,425,455	2,082,664	1,979,560	2,192,476	2,360,159	2,001,652	2,205,009	2,123,511	2,354,182	26,959,654
Total Operating Expenses	6,323,003	5,876,910	5,670,295	5,602,708	5,210,842	5,152,035	5,791,162	6,099,514	5,347,382	5,515,632	4,888,570	5,695,019	67,173,070
Total Sportaling Exportsoo	0,020,000	0,010,010	0,0.0,200	0,002,100	0,2.0,0.12	0,102,000	0,701,102	0,000,014	0,011,002	0,010,002	1,000,010	0,000,010	0.,,
OPERATING INCOME (LOSS):	367,260	921,877	564,403	663,238	(391,024)	(378,426)	220,426	799,887	1,399,306	263,882	809,671	1,126,911	6,367,411
OTHER INCOME :													
Interest Income	43,333	46,408	41,366	25,479	13,353	22,738	15,246	14,551	11,477	15,248	6,545	9,669	265,409
Gain / (Loss) on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	(59,671)	(59,671)
Other Income (Note 5)	36,335	86,599	38,454	109,919	23,082	42,734	31,548	106,780	177,246	78,631	45,943	198,923	976,195
City Shops Rental				<del></del>	<del></del>		<del></del>	<u> </u>					
Total Other Income	79,668	133,007	79,820	135,397	36,435	65,471	46,794	121,331	188,722	93,879	52,488	148,920	1,181,933
OTHER EXPENSE :													
Interest on Long-Term Debt Debt Issuance Expense	259,983	259,983	259,983	259,983	254,287	254,287	254,287	254,287	254,287	254,287	244,689	244,689	3,055,031
Amortization of Bond Discount / Premium	(23,036)	(23,036)	(23,036)	(23,036)	(23,036)	(23,036)	(23,036)	(23,036)	(23,036)	(23,036)	(23,036)	(23,036)	(276,432)
Amortization of Loss on Reacquired Debt	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	31,458
Other Expenses (Note 6)	69,026	77,868	69,698	90,036	81,738	80,102	69,457	68,254	70,217	98,794	59,614	29,087	863,890
Total Other Expense:	308,594	317,437	309,266	329,604	315,610	313,974	303,329	302,126	304,089	332,666	283,888	253,362	3,673,946
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	138,333	737,447	334,957	469,031	(670,199)	(626,929)	(36,109)	619,091	1,283,940	25,095	578,270	1,022,470	3,875,397
Capital Contributions - Facility Development Fees (Note 7)	39,818	46,649	36,401	81,277	17,986	122,794	67,351	12,790	134,502	24,288	3,343	611,868	1,199,067
Transfers To Broadband Fund	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(30,000)
Total of Capital Contributions and Transfers to Other Funds	37,318	44,149	33,901	78,777	15,486	120,294	64,851	10,290	132,002	21,788	843	609,368	1,169,067
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	175,651	781,596	368,858	547,808	(654,713)	(506,635)	28,741	629,382	1,415,942	46,883	579,114	1,631,838	5,044,465
Prior Period Adjustments													
CHANGE IN NET POSITION	¢ 475.054	£ 794 E00	¢ 260.0E0 ¢	E47.000 4	(GEA 740)	\$ (506.635) \$	20 744 .	620.200	\$ 1.415.942	e 46.000 *	579.114	\$ 1.631.838	¢ 5044.405
CHANGE IN NET PUBLISHEN	\$ 175,651	\$ 781,596	\$ 368,858 \$	547,808	(654,713)	\$ (506,635)	28,741 \$	629,382	\$ 1,415,942	\$ 46,883	5/9,114	\$ 1,631,838	\$ 5,044,465

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY STATEMENT OF CASH FLOWS December 31, 2020

		Jan-20	Feb-20	Mar-20		Apr-20	May-	20	Jun-20	Jul-2	0	Aug-20	Sep-2	:0	Oct-20	Nov-20		Dec-20		Year To Date
Cash Flows From Operating Activities																				
Receipts from power sales to customers	\$ 7,26	55,520	\$ 6,618,786	\$ 6,273,325	\$	5,930,088	\$ 5,642,55	3 \$	4,454,315	\$ 4,898,639	\$	6,271,756	\$ 6,115,495	5 \$	6,496,156	\$ 5,011,996	\$	6,588,057	\$	71,566,687
Other operating cash receipts	18	32,154	280,171	256,156		132,647	98,90	0	92,217	273,829	)	187,903	557,770	)	369,760	171,882		312,248		2,915,636
Payments for power		14,289)	(3,510,136)	(3,017,815)	(	(2,963,856)	(2,882,20		(2,794,687)	(2,775,920		(3,169,648)	(3,251,055		(2,974,458)	(163,095)		(5,266,527)		(35,713,696)
Payment for transmission		14,146)	(449,939)	(388,740)		(316,607)	(300,00		(333,490)	(404,062		(437,520)	(479,85		(372,835)	-		(651,977)		(4,479,169)
Payments to suppliers		96,658	(4,391,321)	(1,290,442)	(	(2,535,028)	(794,65		252,102	(2,081,631		(1,221,004)	(641,619		(846,039)	(508,357)		(1,184,425)		(14,145,756)
Payments for utility tax		32,270)	(555,067)	(512,041)		(533,667)	(406,80		(402,043)	(492,109		(569,909)	(542,836		(473,116)	(478,171)		(552,492)		(6,080,525)
Payments to employees		4,472)	(85,142)	(38,408)		(80,853)	(59,34		(41,883)	(83,224		(77,738)	(85,665		(179,475)	(85,725)		(158,938)		(1,050,864)
Payments for interfund services		00,003)	(269,903)	(284,719)		(218,631)	(290,66		11,303	(300,620		(246,348)	(171,819		(209,778)	(271,032)		(154,013)		(2,706,226)
Net Cash Provided (Used) by Operating Activities	4,31	9,153	(2,362,551)	997,316		(585,906)	1,007,78	1	1,237,834	(965,098	<u> </u>	737,492	1,500,419		1,810,216	3,677,498		(1,068,066)	_	10,306,087
Cash Flows From Noncapital Financing Activities		/a ===:	(	()		/a ===:			(			/			()	/a ===:		/a ===:		(
Transfer (to) / from Broadband Fund (Note 13)		(2,500) ( <b>2,500</b> )	(2,500) (2,500)	(2,500)		(2,500) (2,500)	(2,50		(2,500) (2,500)	(2,500		(2,500)	(2,500		(2,500) (2,500)	(2,500) (2,500)		(2,500) (2,500)		(30,000)
Net Cash Used by Noncapital Financing Activities		(2,500)	(2,500)	(2,500)		(2,500)	(2,50	0)	(2,500)	(2,500	<u> </u>	(2,500)	(2,500	<u>)</u>	(2,500)	(2,500)		(2,500)	_	(30,000)
Cash Flows From Capital and Related Financing Activities																				
Principal Paid on Long-Term Debt		-	-	-		-		-	-			-		-	-	(3,045,000)		-		(3,045,000)
Interest Paid on Long-Term Debt		-	-	-		-	(1,434,59		-			-		-	-	(1,525,722)		-		(2,960,313)
Capital Contributions		39,818	46,649	36,401		81,277	17,98	6	122,794	67,351		12,790	134,502		24,288	3,343		21,654		608,854
Deferred Capital Contributions	2	27,600	12,000	-		-		-	118,800	-		22,200	66,000	)	-	-		-		246,600
Capital Contributions Refunded		-		-		(187,001)		-	-			-		-	-			-		(187,001)
Sale of Land		-	3,837	-		-		-	-			-		-	-	1,917		-		5,754
Acquisition and Construction of Capital Assets	(50	06,826)	(418,500)	(1,288,894)		(505,261)	(584,52	3)	(1,963,253)	(1,000,431	)	(606,316)	(319,778	3)	(670,576)	(527,324)		(2,494,652)		(10,886,333)
Net Cash Provided (Used) by Capital	(43	39,408)	(356,014)	(1,252,493)		(610,985)	(2,001,12	7)	(1,721,660)	(933,080	)	(571,326)	(119,270	3)	(646,288)	(5,092,786)		(2,472,997)		(16,217,439)
and Related Financing Activities																				
Cash Flows From Investing Activities																				
Interest Received on Investments		13,333	46,408	41,366		25,479	13,35	3	22,738	15,246		14,551	11,47	7	15,248	6,545		9,669		265,409
Investments Sold *	15,21	9,031	-	-		-		-	-	-		-		-	-	-		(124,433)		15,094,598
Investments Purchased *								<u>-                                      </u>			·							(5,699,732)		(5,699,732)
Net Cash Provided (Used) by Investing Activities	15,26	32,364	46,408	41,366		25,479	13,35	3	22,738	15,246		14,551	11,47		15,248	6,545		(5,814,496)		9,660,276
Net Change in Cash and Cash Equivalents	19,13	9,609	(2,674,657)	(216,311)	(	(1,173,913)	(982,49	3)	(463,588)	(1,885,433	3)	178,216	1,390,120	)	1,176,676	(1,411,243)		(9,358,060)		3,718,924
Cash and Cash Equivalents at Beginning of Period		3,971	28,973,580	26,298,923		26,082,611	24,908,69		23,926,206	23,462,618		21,577,185	21,755,40		23,145,522	24,322,197		22,910,955		9,833,971
Cash and Cash Equivalents at End of Period	\$ 28,97	3,580	\$ 26,298,923	26,082,611	\$ 2	24,908,699	\$ 23,926,20	6 \$	23,462,618	\$ 21,577,185	\$	21,755,401	\$ 23,145,522	2 \$	24,322,197	\$ 22,910,955	\$	13,552,895	\$	13,552,895
Reconciliation of Operating Income to Net Cash																				
Provided (Used) by Operating Activities																				
Net Operating Income	\$ 36	7,260	\$ 921,877	\$ 564,403	\$	663,238	\$ (391,02	4) \$	(378,426)	\$ 220,426	\$	799,887	\$ 1,399,306	3 \$	263,882	\$ 809,671	\$	1,126,911	\$	6,367,411
Adjustments to reconcile net operating income to net																				
cash provided by operating activities:																				
Depreciation & Amortization	51	6,173	516,173	516,173		516,173	506,24	7	506,247	506,247		506,247	506,247	7	506,247	506,247		506,247		6,114,666
Accrued Pension Expense	(2)	-	4,894	(31,244)		19,883	(50.05	-	(37,368)	(37,908		38,526	107,029	-	(20.402)	(45 507)		(651,082) 760,050		(651,082) 696,766
Other Income, Net Changes in operating assets and liabilities:	(3	32,691)	4,094	(31,244)		19,003	(58,65	3)	(37,300)	(37,900	')	30,320	107,023	,	(20,163)	(15,587)		700,030		090,700
(Increase) / Decrease in Receivables	66	2.504	44.117	203.328		(253.771)	909.51	0	(328,163)	(895.740	١١	(538,414)	(128,202	2)	993,475	(564.621)		371.677		475.701
(Increase) / Decrease in Inventory		28,930)	226,792	(235,092)		(842,911)	(82,29		(3,653)	(209,180		(44,856)	(4,393		262,344	130,065		165,829		(666,281)
(Increase) / Decrease in Prepaid Expenses		21,683)	6.122	10.874		11.081	11.74		6.122	16.039		2,599	2.65		11.081	6.067		(3,223)		(40,525)
Increase / (Decrease) in Power & Transmission AP		8,189	(558,478)	(132,800)		(103,210)	(54,03		49,256	413,746		140,669	(388,667		(36,630)	2,595,964		(2,577,667)		6,338
Increase / (Decrease) in Accounts Payable		8,809	(3,549,946)	76,536		(620,310)	67,88		1,177,326	(1,022,584		(253,324)	(24,813		(173,787)	163,528		(295,649)		(2,146,326)
Increase / (Decrease) in Accrued Wages		(5,208)	-	-		-	. ,	-	-			-	, , , ,	-	-	-		159,662		154,454
Increase / (Decrease) in Prepaid Leases	`	-	-	-		-		-	-			_		-	-	-		(5,034)		(5,034)
(Increase) Decrease in Deferred Charges		(5,269)	25,898	25,137		23,921	98,40	7	246,493	43,856	<u> </u>	86,158	31,25	<u> </u>	3,767	46,164		(625,788)		0
Net Cash Provided (Used) by Operating Activities	\$ 4.31	9,153	\$ (2,362,551)	\$ 997,316	s	(585,906)	\$ 1,007,78	1 \$	1,237,834	\$ (965,098	s) \$	737,492	\$ 1,500,419	9 S	1,810,216	\$ 3,677,498	\$	(1,068,066)	s	10,306,087
	7 3,01	-,.00	, (2,002,001)	, 55.,510	<u> </u>	(300,000)	+ 1,007,70		1,201,004	+ (000,000	<u>,                                     </u>	. 5.,.52	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,0.0,210	, 5,5,400	Ť	(.,000,000)	<u> </u>	, 000, 00.
Contribution of Capital Assets	s	_	•	<b>s</b> -	\$		•	- \$	_	•	. \$	-	•	- \$	-	•	\$	590,214	s	590,214
Contribution of Capital Assets	¥	-	-	• -	Ψ	-	Ψ	- ф	-	•		-	*	- <b>•</b>	-	• -	φ	330,214	4	330,214

<sup>\*</sup> The Electric Utility's cash is invested along with the City's cash in pooled investments. Pooled cash and investments are maintained in a separate fund for investment and are shown in individual funds as purchased on December 31 and sold on January 1. The rest of the year pooled cash and investments are shown as a component of cash and cash equivalents on interim cash flow statements.

#### City of Richland, Washington

Electric Utility
Notes to the Financial Statements
December 31, 2020

1. The construction allowance is the portion of line extension costs paid for by the Utility, assuming the expected number of permanent connections to the system result. The developer bears the full cost of the line extension up front, and the Utility pays its portion by refunding the developer based on the number of permanent connections to the line extension over a five-year period.

The refundable portion of fees collected is a deposit to guarantee connections to the line extension. Deposits are not characterized as revenue. Instead, a Deferred Revenue: Facility Fee Deposits account is included in the liability section of the balance sheet to offset the cash balance of these potentially refundable amounts. Five years from the date the line extension is energized, unused deposits expire and are recognized as revenue.

Reported separately from these traditional line extension projects are large, customer requested projects, facilitating customer specific needs as opposed to improvements to the utility system as a whole. Customer payments are received in advance and are recorded as Facility Development Fees - Large Projects with an offset to Unearned Facility Fee Revenue. Cash is depleted and fees are reclassified as revenue when expenses are incurred by the Utility.

Year-to-date facility fees collected from customers totaled \$855,454 of which \$608,854 was recognized as revenue and \$246,600 represents refundable construction allowances recorded as unearned revenue.

2. Deferred outflows of resources represent expenses of the Utility that apply to future periods. The primary purpose of the deferred outflow of resources accounts is to accumulate expenditures that are to be recognized in future periods or allocated to more than one account number. Deferred outflow of resources includes unamortized loss on reacquired bond debt. Other Deferred Debits includes clearing accounts that are used to hold warehousing, overhead, and equipment costs pending final allocation.

GASB Statement 68, Accounting and Financial Reporting for Pensions, requires reporting the fund's proportionate share the State's retirement plan net pension assets and liabilities. Other Deferred Debits also includes contributions after the State retirement plan measurement date and Other Deferred Credits include the net difference between projected and actual investments earnings on pension plan investments.

3. Other Operating Revenue includes the items listed below, with year-to-date comparisons to the prior year.

Other Operating Revenue YTD Through:	Dec	ember 2020	Dece	ember 2019	D	Difference		
Permanent Service Fees	\$	262,275	\$	244,437	\$	17,838		
New Account Fees		85,695		82,035		3,660		
Rewire / Charges to Repair Damage		63,059		69,571		(6,512)		
Delinquent Account Fees		56,699		338,353		(281,654)		
Disconnect Fees		50,092		242,239		(192, 147)		
Pole Contracts		100,864		100,864		-		
BPA - Conservation Program (EEI)		692,908		919,488		(226,580)		
COVID Assistance		519,127		-		519,127		
Other		174,176		134,117		40,060		
Total Other Operating Revenue	\$	2,004,894	\$	2,131,104	\$	(126,209)		

4. Other Operating Expenses as reported on the Comparative Statement of Operations consist of power costs paid to Benton PUD for three customer accounts provided power through the Benton PUD system.

#### City of Richland, Washington

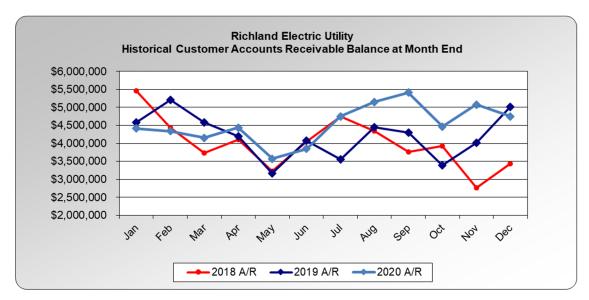
Electric Utility
Notes to the Financial Statements
December 31, 2020

5. Other Income as reported on the Comparative Statement of Operations includes Federal interest subsidies received relative to 2009 Build America Bonds issued as well as the following revenue sources:

Other Income YTD Through:	December 2020	December 2019	Difference
Interest Collected on Conservation Loan Payments	\$ 51,894	\$ 57,290	\$ (5,396)
BPA - Conservation Admin Fee	158,640	49,929	108,711
Meter Reading Revenue	244,374	280,715	(36,341)
Work Performed for City Departments	494,482	577,174	(82,691)
Gain / (Loss) on Land sales and Disposition of Assets	20,825	73,407	(52,583)
Other	5,981	189,001	(183,020)
Total Other Income	\$ 976,195	\$ 1,227,516	\$ (251,321)

Other Income also includes revenues allocated to the Electric Utility for its share of Horn Rapids Industrial Park sale proceeds. In 1982, work was undertaken by the City to develop the Horn Rapids Industrial Park, Phase One. Proceeds from the sale of land at Horn Rapids Industrial Park are allocated to City Utility Funds from the Industrial Development Fund based on each utility's proportionate share of total improvement costs. The remaining maximum reimbursement due to the Electric Utility, contingent upon sale of Horn Rapids Industrial Park Phase One property as of December 2020 is \$154,960.

- 6. The Other Expenses reported on the Comparative Statement of Operations includes the cost of Non-Electric Utility Operations work. Some of the Non-Utility Operations costs are those charged to other City departments through the Interdepartmental Billing (IDB) process.
- 7. The Electric Utility recognized \$49,285 in facility development fee revenue (capital contributions) in the fourth quarter of 2020. According to Governmental Accounting Standard Board (GASB) Statement No. 33, capital contributions from external sources are to be recognized as revenue in the current year rather than as a direct increase to contributed capital. Year-to-date facility development fee revenue of \$608,853 is comprised of fees paid during the year.
- 8. The outstanding utility accounts receivable balance, net of allowance for doubtful accounts at December 31, 2020, is \$4,746,381. This represents a \$665,952 decrease from the previous quarter. The following graph presents month-end customer accounts receivable balances during the last three calendar years.



#### City of Richland, Washington

Electric Utility
Notes to the Financial Statements
December 31, 2020

Write-offs, recoveries, and accounts receivable balances for the year-to-date, with prior year comparisons are as follows:

Accounts Receivable YTD Through:	Dec	ember 2020	De	cember 2019	Difference
Write-Offs	\$	216,422	\$	70	\$ 216,353
Recoveries		12,573		8,259	4,314
Balance	\$	4,746,381	\$	5,011,974	\$ (265,594)

- 9. Customer Accounting Expense includes bad debt expense. Customer accounts receivable are written off using the allowance method as prescribed by generally accepted accounting principles. Under this method, the projected uncollectible portion of customer accounts receivable is presented on the balance sheet based on a study of prior years' actual write-offs. Uncollectible accounts are written off against this estimated allowance rather than to bad debt expense. The monthly expense is 1/12 of the estimated annual allowance. Periodically, actual write-offs as a percentage of billings are analyzed, and the allowance is adjusted with an offset to bad debts expense, or the monthly entry may be temporarily suspended if the allowance becomes too high.
- 10. Conservation expenses may vary greatly from month-to-month and from budgeted amounts, as expenses for conservation supplies, educational materials, and payment of incentives to customers do not follow a regular schedule. In the fourth quarter of 2020, a total of \$769,280 was spent on ductless heat pumps, windows, insulation and conservation programs. Year-to-date expenses on conservation measures total \$1,186,296.
- 11. In 2008, the Electric Utility received Residential Exchange Program (REP) payments totaling \$3,662,901 from the Bonneville Power Administration (BPA) as part of a return to public utilities of wholesale power overcharges during fiscal years 2007-2008. An additional payment of \$204,686 was received in November 2009. Between May 2009 and June 2010 \$3,740,631 of the proceeds were utilized to reduce customers' bills through a monthly billing credit program. Due to the nature of the billing schedule and billing software design, an exact cutoff of the credit sufficient to bring the balance to zero was not possible.

In addition to the above payments, BPA applies a "look-back" credit to Richland's monthly wholesale power bills. This is a return of overcharges related to the REP program in years prior to 2007. These billing credits reimburse for overcharges during fiscal years 2001-2006. Following recent industry negotiations, the monthly credit changed from \$98,575 to \$98,427 and should remain at this level through September 2020. The related settlement agreement resolves issues associated with overcharge reimbursement while limiting the amount of REP payments to Investor Owned Utilities (IOUs). The look-back credit is reported as a net of purchased power to be consistent.

- 12. Bond ordinances require either maintenance of a cash Bond Reserve or purchase of bond insurance with an AAA rated provider in order to ensure debt is serviced in the event of financial hardship. The utility has historically purchased bond sureties to fulfill this requirement. However, due to the current economic climate, none of the surety companies currently enjoy an AAA rating. As a result, the utility funded a Bond Reserve, in 2008, in order to stay in compliance until the bond surety companies' ratings recover. The bond reserve was initially funded using \$993,000 in Facility Fee cash and \$2,111,575 in unrestricted cash. The amount of the bond reserve is adjusted annually and when additional debt is issued.
- 13. Monthly transfers to the Broadband Fund are presented in the financial statements as non-operating transfers to other funds.

## CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE MONTHLY ENERGY ACTIVITY FOR THE PERIOD ENDED December 2020

																% Budget
REVENUES: (Net of Utility Tax)	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total To Date	Budget	Variance	Variance
Residential	,	\$ 2,937,380 \$	_,,	\$ 2,895,011	, 1,00 <u>2,</u> 011	1,700,010	\$ 2,490,279	0,0.0,00.	φ 2,010,001	Ψ 2,200,110	-,,	\$ 3,195,076	\$ 31,806,860 \$			22%
Small General Service	587,370	596,507	525,053	500,706	391,243	422,708	491,882	524,201	545,079	475,115	506,275	539,050	6,105,190	5,818,247	286,943	5%
Medium General Service Large General Service	660,748 585.853	863,164 728,307	720,437 626,638	707,694 659,880	615,552 629,591	595,517 657,873	697,431 704,533	774,898 836,422	810,409 861,795	697,322 754,802	716,429 744,938	725,549 725,602	8,585,150 8,516,233	7,034,617 7,786,138	1,550,533 730,095	22% 9%
Small Industrial	228.599	259.975	251.170	322.926	241.770	236,154	280,313	219.768	314.416	282,411	253,983	261.970	3.153.454	1,280,552		146%
Large Industrial	508,741	541,246	482,276	513,203	408,380	447,693	392,020	442,138	426,319	399,525	465,743	438,328	5,465,610	5,075,600	390,010	8%
Small Irrigation	1,672	975	652	13,975	11,378	11,541	16,321	18,107	19,250	18,410	9,139	3,045	124,464	125,080	(616)	0%
Large Irrigation	1,198	1,265	1,410	52,479	102,446	143,112	178,747	202,153	203,036	151,033	85,252	7,129	1,129,259	807,089	322,170	40%
Cable TV Amp	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	5,620	3,602	5,620	47,257	52,454	(5,197)	-10%
Street Lighting	30,446	28,482	27,927	29,860	29,777	28,298	29,241	29,558	30,210	31,250	31,269	31,538	357,855	358,232	(377)	0%
Rental Lighting Traffic Lights	10,947 3,417	10,737 3,794	10,884 3,493	11,451 3,224	9,858 3,264	9,850 2,896	10,457 2,886	11,441 2,913	10,308 3,007	10,935 3,229	10,402 3,410	11,192 3,792	128,462 39,326	126,863 28,153	1,599 11,173	1% 40%
-																
TOTAL REVENUES	\$ 6,052,935	\$ 5,975,434 \$	5,543,703	\$ 5,714,009	4,379,436 \$	4,328,189	\$ 5,297,712	6,135,205	\$ 5,843,517	\$ 5,093,429	\$ 5,147,660	\$ 5,947,891	<u>\$ 65,459,120</u> <u>\$</u>	54,540,040	\$ 10,919,080	20%
																% Budget
CONSUMPTION (kWh):													Total To Date	Budget	Variance	Variance
Residential	38,935,267	33,391,001	32,026,840	30,053,283	19,718,645	19,423,100	26,873,074	34,593,924	28,873,241	23,502,098	24,628,883	36,059,784	348,079,140	351,511,672		-1%
Small General Service	7,922,069	7,873,541	6,785,986	6,098,899	4,868,686	5,097,523	5,986,353	7,517,741	7,006,880	6,158,758	6,446,476	6,724,282	78,487,194	87,230,089	(8,742,895)	-10%
Medium General Service	11,981,289	14,945,342	12,184,535	11,649,312	10,181,464	10,224,047	11,570,896	13,356,128	13,627,983	11,466,564	11,744,235	11,826,692	144,758,487	164,360,216		-12%
Large General Service	11,477,460	13,461,220 4.583.600	11,357,660	12,005,980	11,191,560	11,811,640	12,659,220	14,427,140	16,242,360	13,425,600	13,387,580	12,653,440	154,100,860	181,919,109	(27,818,249)	-15%
Small Industrial Large Industrial	3,868,600 9,568,800	4,583,600	4,541,600 8,959,200	5,963,200 9,716,400	4,181,600 7,278,000	3,903,200 8,372,400	4,886,400 7,125,600	3,735,400 7,981,200	5,810,000 7,704,000	5,149,600 7,100,400	4,522,400 8,516,400	4,705,600 7,970,400	55,851,200 100,512,000	29,919,470 119,990,562		87% -16%
Small Irrigation	25,840	14,998	10,035	20,824	110,048	188,869	251,090	274,364	288,970	290,624	140,492	46,807	1,662,961	1,924,283	(261,322)	-14%
Large Irrigation	18.246	20.251	108.912	163.069	1.370.968	2.098.460	2,758,538	3,323,710	3.299.247	2.347.097	981.071	56.975	16.546.544	18,857,246	(2,310,702)	-12%
Cable TV Amp	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	107,092	74,613	107,092	960,314	948,524	11,790	1%
Street Lighting	303,597	303,597	303,597	303,597	303,597	303,597	303,597	303,597	303,597	387,102	422,742	466,167	4,008,384	4,191,217	(182,833)	-4%
Rental Lighting	89,311	72,822	65,550	48,568	42,476	42,090	42,090	46,658	53,479	64,109	69,997	76,866	714,016	812,708	(98,692)	-12%
Traffic Lights	34,040	39,820	35,212	31,086	31,698	26,067	25,910	26,001	27,452	30,845	33,623	39,461	381,215	431,118	(49,903)	-12%
TOTAL CONSUMPTION (kWh):	84,299,132	85,000,005	76,453,740	76,128,831	59,353,355	61,565,606	72,557,381	85,660,476	83,311,822	70,029,889	70,968,512	80,733,566	906,062,315	962,096,214	(56,033,899)	-6%
,	01,200,102	00,000,000	70,400,740	70,120,001	00,000,000	01,000,000	,,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			000,002,010	002,000,211	(00,000,000)	
METERS:	01,200,102	00,000,000	10,400,140	70,120,001		01,000,000							000,002,010	002,000,211	(00,000,000)	% Budget
,	01,200,102	00,000,000	70,400,740	10,120,001	-	01,000,000							Monthly Avg	Budget	Variance	% Budget Variance
METERS:	24,822	24,839	24,855	24,870	24,856	24,866	24,870	24,894	24,897	24,889	24,880	24,870		-		
METERS: (Active meters at month end)													Monthly Avg	Budget	Variance (199)	Variance
METERS: (Active meters at month end) Residential	24,822	24,839	24,855	24,870	24,856	24,866	24,870	24,894	24,897	24,889	24,880	24,870	Monthly Avg 24,867	Budget 25,067	Variance (199)	-1% -3% -4%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service	24,822 2,385 313 54	24,839 2,385 315 54	24,855 2,387 318 54	24,870 2,390 319 56	24,856 2,392	24,866 2,387 318 54	24,870 2,393 314 55	24,894 2,397 311 57	24,897 2,411 306 57	24,889 2,418 305 54	24,880 2,427 302 53	24,870 2,434 302 54	Monthly Avg 24,867 2,401	Budget 25,067 2,482 324 65	Variance (199) (81) (13)	Variance -1% -3% -4% -15%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial	24,822 2,385 313 54	24,839 2,385 315 54 9	24,855 2,387 318 54 9	24,870 2,390 319 56 9	24,856 2,392 318 55 8	24,866 2,387 318 54 9	24,870 2,393 314 55 8	24,894 2,397 311 57 6	24,897 2,411 306 57 6	24,889 2,418 305 54 6	24,880 2,427 302 53 6	24,870 2,434 302 54 7	Monthly Avg 24,867 2,401 312 55 8	Budget 25,067 2,482 324 65 3	Variance (199) (81) (13) (10) 4	-1% -3% -4% -15% 122%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial	24,822 2,385 313 54 9	24,839 2,385 315 54 9	24,855 2,387 318 54 9	24,870 2,390 319 56 9	24,856 2,392 318 55 8 3	24,866 2,387 318 54 9	24,870 2,393 314 55 8	24,894 2,397 311 57 6 3	24,897 2,411 306 57 6	24,889 2,418 305 54 6	24,880 2,427 302 53 6	24,870 2,434 302 54 7 3	Monthly Avg 24,867 2,401 312 55 8	Budget 25,067 2,482 324 65 3	Variance (199) (81) (13) (10) 4 (0)	Variance -1% -3% -4% -15% 122% -6%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation	24,822 2,385 313 54 9 3 83	24,839 2,385 315 54 9 3	24,855 2,387 318 54 9 3	24,870 2,390 319 56 9 3	24,856 2,392 318 55 8 3	24,866 2,387 318 54 9 3	24,870 2,393 314 55 8 3	24,894 2,397 311 57 6 3	24,897 2,411 306 57 6 3	24,889 2,418 305 54 6 3 85	24,880 2,427 302 53 6 3 85	24,870 2,434 302 54 7 3	Monthly Avg 24,867 2,401 312 55 8 3 8	Budget  25,067 2,482 324 65 3 3 85	Variance (199) (81) (13) (10) 4 (0) (1)	Variance -1% -3% -4% -15% 122% -6% -1%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation	24,822 2,385 313 54 9 3 83 21	24,839 2,385 315 54 9	24,855 2,387 318 54 9 3 84 20	24,870 2,390 319 56 9 3 84 20	24,856 2,392 318 55 8 3 84 20	24,866 2,387 318 54 9 3 84 21	24,870 2,393 314 55 8 3 85 21	24,894 2,397 311 57 6 3 85 21	24,897 2,411 306 57 6 3 85 21	24,889 2,418 305 54 6 3 85 21	24,880 2,427 302 53 6 3 85 22	24,870 2,434 302 54 7 3 85 22	Monthly Avg 24,867 2,401 312 55 8	Budget 25,067 2,482 324 65 3	Variance (199) (81) (13) (10) 4 (0) (1)	Variance -1% -3% -4% -15% 122% -6% -1% -18%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp	24,822 2,385 313 54 9 3 83 21	24,839 2,385 315 54 9 3	24,855 2,387 318 54 9 3	24,870 2,390 319 56 9 3	24,856 2,392 318 55 8 3	24,866 2,387 318 54 9 3 84 21	24,870 2,393 314 55 8 3 85 21	24,894 2,397 311 57 6 3 85 21	24,897 2,411 306 57 6 3 85 21	24,889 2,418 305 54 6 3 85 21	24,880 2,427 302 53 6 3 85 22	24,870 2,434 302 54 7 3	Monthly Avg 24,867 2,401 312 55 8 3 8	Budget  25,067 2,482 324 65 3 3 85	Variance (199) (81) (13) (10) 4 (0) (1)	Variance -1% -3% -4% -15% -122% -6% -1% -18% -0%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered)	24,822 2,385 313 54 9 3 83 21 1	24,839 2,385 315 54 9 3 84 21 1	24,855 2,387 318 54 9 3 84 20	24,870 2,390 319 56 9 3 84 20	24,856 2,392 318 55 8 3 84 20	24,866 2,387 318 54 9 3 84 21	24,870 2,393 314 55 8 3 85 21 1	24,894 2,397 311 57 6 3 85 21 1	24,897 2,411 306 57 6 3 85 21	24,889 2,418 305 54 6 3 85 21 1	24,880 2,427 302 53 6 3 85 22 1	24,870 2,434 302 54 7 3 85 22 1	Monthly Avg 24,867 2,401 312 55 8 3 84 21 1	Budget 25,067 2,482 324 65 3 3 85 26 1	Variance (199) (81) (13) (10) 4 (0) (1) (5)	Variance -1% -3% -4% -15% 122% -6% -11% -18% -0% -0%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts)	24,822 2,385 313 54 9 3 83 21 1 1 400	24,839 2,385 315 54 9 3 84 21 1 400	24,855 2,387 318 54 9 3 84 20 1 1	24,870 2,390 319 56 9 3 84 20 1 1 400	24,856 2,392 318 55 8 3 84 20 1 1 400	24,866 2,387 318 54 9 3 84 21 1 1	24,870 2,393 314 55 8 3 85 21 1 1	24,894 2,397 311 57 6 3 85 21 1 1	24,897 2,411 306 57 6 3 85 21 1 1	24,889 2,418 305 54 6 3 85 21 1 1	24,880 2,427 302 53 6 3 85 22 1 1	24,870 2,434 302 54 7 3 85 22 1 1	Monthly Avg 24,867 2,401 312 55 8 3 84 21 1 400	Budget  25,067 2,482 324 65 3 3 85 26 1 1 400	Variance (199) (81) (13) (10) 4 (0) (1) (5)	Variance -1% -3% -4% -15% 122% -6% -1% -18% -0% 0%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights	24,822 2,385 313 54 9 3 83 21 1 1 40 55	24,839 2,385 315 54 9 3 84 21 1 1 400 55	24,855 2,387 318 54 9 3 84 20 1 1 400 55	24,870 2,390 319 56 9 3 84 20 1 1 1 400 55	24,856 2,392 318 55 8 3 84 20 1 1 400 55	24,866 2,387 318 54 9 3 84 21 1 1 400 55	24,870 2,393 314 55 8 3 85 21 1 1 400 55	24,894 2,397 311 57 6 3 85 21 1 1 400 56	24,897 2,411 306 57 6 3 85 21 1 1 400 56	24,889 2,418 305 54 6 3 85 21 1 1 400 566	24,880 2,427 302 53 6 3 85 22 1 1 400 56	24,870 2,434 302 54 7 3 85 22 1 1 400 56	Monthly Avg 24,867 2,401 312 55 8 3 84 21 1 4 400 555	Budget 25,067 2,482 324 65 3 85 266 1 1 400 58	Variance (199) (81) (13) (10) 4 (0) (1) (5)	Variance  -1% -3% -4% -15% -122% -6% -11% -18% -0% -0% -0% -4%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts)	24,822 2,385 313 54 9 3 83 21 1 1 400	24,839 2,385 315 54 9 3 84 21 1 400	24,855 2,387 318 54 9 3 84 20 1 1	24,870 2,390 319 56 9 3 84 20 1 1 400	24,856 2,392 318 55 8 3 84 20 1 1 400	24,866 2,387 318 54 9 3 84 21 1 1	24,870 2,393 314 55 8 3 85 21 1 1	24,894 2,397 311 57 6 3 85 21 1 1	24,897 2,411 306 57 6 3 85 21 1 1	24,889 2,418 305 54 6 3 85 21 1 1	24,880 2,427 302 53 6 3 85 22 1 1	24,870 2,434 302 54 7 3 85 22 1 1	Monthly Avg 24,867 2,401 312 55 8 3 84 21 1 400	Budget  25,067 2,482 324 65 3 3 85 26 1 1 400	Variance (199) (81) (13) (10) 4 (0) (1) (5)	Variance -1% -3% -4% -15% 122% -6% -1% -0% 0% 0% -4% -1%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:	24,822 2,385 313 54 9 3 83 21 1 1 40 55	24,839 2,385 315 54 9 3 84 21 1 1 400 55	24,855 2,387 318 54 9 3 84 20 1 1 400 55	24,870 2,390 319 56 9 3 84 20 1 1 1 400 55	24,856 2,392 318 55 8 3 84 20 1 1 400 55	24,866 2,387 318 54 9 3 84 21 1 1 400 55	24,870 2,393 314 55 8 3 85 21 1 1 400 55	24,894 2,397 311 57 6 3 85 21 1 1 400 56	24,897 2,411 306 57 6 3 85 21 1 1 400 56	24,889 2,418 305 54 6 3 85 21 1 1 400 566	24,880 2,427 302 53 6 3 85 22 1 1 400 56	24,870 2,434 302 54 7 3 85 22 1 1 400 56	Monthly Avg 24,867 2,401 312 55 8 3 84 21 1 1 400 555 28,208	Budget  25,067 2,482 324 65 3 85 26 1 1 400 58 28,515	Variance (199) (81) (13) (10) 4 (0) (1) (5)	Variance  -1% -3% -4% -15% -122% -6% -11% -188 -0% -0% -0% -4% -11%  % Budget
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:	24,822 2,385 313 54 9 3 83 21 1 1 400 55 28,147	24,839 2,385 315 54 9 3 84 21 1 400 55 28,167	24,855 2,387 318 54 9 3 84 20 1 1 400 55 28,187	24,870 2,390 319 56 9 3 84 20 1 1 400 55 28,208	24,856 2,392 318 55 8 3 84 20 1 1 400 55 28,193	24,866 2,387 318 54 9 3 84 21 1 1 400 55 28,199	24,870 2,393 3114 555 8 3 85 21 1 1 400 55 28,206	24,894 2,397 311 57 6 3 85 21 1 1 400 56 28,232	24,897 2,411 306 57 6 3 85 21 1 1 400 56 28,244	24,889 2,418 305 54 6 3 85 21 1 1 1 400 56 28,239	24,880 2,427 302 53 6 3 85 22 1 1 400 56 28,236	24,870 2,434 302 54 7 3 85 22 1 1 400 56 28,235	Monthly Avg  24,867 2,401 312 55 8 3 84 21 1 4 400 55 28,208	Budget  25,067 2,482 324 65 3 85 26 1 400 58 28,515	Variance (199) (81) (13) (10) 4 (0) (1) (5) (2) (307)	Variance -196 -398 -498 -1598 -1229 -698 -198 -098 -098 -098 -498 -198
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:  METERED DEMAND (kW): Residential	24,822 2,385 313 54 9 3 83 21 1 400 55 28,147	24,839 2,385 315 54 9 3 84 21 1 400 55 28,167	24,855 2,387 318 54 9 3 84 20 1 1 400 55 28,187	24,870 2,390 319 56 9 3 84 20 1 1 400 55 28,208	24,856 2,392 318 55 8 3 84 20 1 1 400 55 28,193	24,866 2,387 318 54 9 3 84 21 1 1 400 55 28,199	24,870 2,393 314 55 8 3 85 21 1 1 400 55 28,206	24,894 2,397 311 57 6 3 85 21 1 1 400 56 28,232	24,897 2,411 306 57 6 3 85 21 1 400 56 28,244	24,889 2,418 305 54 6 3 85 21 1 400 56 28,239	24,880 2,427 302 53 6 3 85 22 1 1 400 56 28,236	24,870 2,434 302 54 7 3 85 22 1 1 400 56 28,235	Monthly Avg 24,867 2,401 312 55 8 3 84 21 1 400 555 28,208  Total To Date 14,211	Budget  25,067 2,482 324 65 3 85 26 1 1 400 58 28,515	Variance (199) (81) (13) (10) 4 (0) (11) (5) (2) (307)  Variance 14,211	Variance  -1% -3% -4% -15% -122% -6% -11% -188 -0% -0% -0% -4% -11%  % Budget
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:  METERED DEMAND (kW): Residential Small General Service	24,822 2,385 313 54 9 3 83 21 1 1 400 555 28,147	24,839 2,385 315 54 9 3 84 21 1 400 555 28,167	24,855 2,387 318 54 9 3 84 20 1 1 400 55 28,187	24,870 2,390 319 56 9 3 84 20 1 1 400 55 28,208	24,856 2,392 318 55 8 3 84 20 1 1 400 55 28,193	24,866 2,387 318 54 9 3 84 21 1 1 400 55 28,199	24,870 2,393 314 55 8 3 85 21 1 1 400 55 28,206	24,894 2,397 311 57 6 3 85 21 1 1 400 56 28,232	24,897 2,411 306 57 6 3 85 21 1 1 400 56 28,244	24,889 2,418 305 54 6 3 85 21 1 1 400 566 28,239	24,880 2,427 302 53 6 3 85 22 1 1 400 56 28,236	24,870 2,434 302 54 7 3 85 22 1 1 400 56 28,235	Monthly Avg  24,867 2,401 3112 55 8 3 84 21 1 400 555 28,208  Total To Date  14,211 212,919	Budget  25,067 2,482 324 65 3 85 26 1 400 58 28,515  Budget	Variance (199) (81) (13) (10) 4 (0) (1) (5) (2) (307)  Variance 14,211 212,919	Variance -1% -3% -4% -15% -12% -6% -11,-2% -18% -0% -0% -4% -11%  % Budget Variance
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:  METERED DEMAND (kW): Residential Small General Service Medium General Service	24,822 2,385 313 54 9 3 3 83 21 1 1 400 555 28,147	24,839 2,385 315 54 9 3 84 21 1 400 555 28,167	24,855 2,387 318 54 9 3 84 20 1 1 400 55 28,187	24,870 2,390 319 56 9 3 84 20 1 1 400 55 28,208	24,856 2,392 318 55 8 3 84 20 1 1 400 55 28,193	24,866 2,387 318 54 9 3 84 21 1 1 400 55 28,199	24,870 2,393 314 555 8 3 85 21 1 1 400 55 28,206	24,894 2,397 3111 57 6 3 85 21 1 1 400 56 28,232	24,897 2,411 306 57 6 3 85 21 1 1 400 56 28,244	24,889 2,418 305 54 6 3 85 21 1 1 400 56 28,239	24,880 2,427 302 53 6 3 85 22 1 1 400 58 28,236	24,870 2,434 302 54 7 3 85 22 1 1 400 56 28,235	Monthly Avg  24,867 2,401 312 55 8 3 84 21 1 400 555 28,208  Total To Date 14,211 212,919 399,905	Budget  25,067 2,482 324 65 3 85 26 1 400 58 28,515  Budget	Variance (199) (81) (13) (10) 4 (0) (11) (5) (2) (307)  Variance 14,211 21,219 (75,685)	Variance -1% -3% -4% -4% -15% -6% -122% -6% -14% -18% -0% -4% -1% -8 Budget Variance
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:  METERED DEMAND (kW): Residential Small General Service Medium General Service Large General Service	24,822 2,385 313 54 9 3 83 21 1 1 400 55 28,147	24,839 2,385 315 54 9 3 84 21 1 1 400 55 28,167	24,855 2,387 318 54 9 3 84 20 1 1 400 55 28,187	24,870 2,390 319 56 9 3 84 20 1 1 400 55 28,208	24,856 2,392 318 55 8 3 84 20 1 1 400 55 28,193	24,866 2,387 318 54 9 3 84 21 1 1 400 55 28,199	24,870 2,393 314 55 8 3 85 21 1 1 400 55 28,206	24,894 2,397 311 57 6 3 85 21 1 400 56 28,232	24,897 2,411 306 57 6 3 85 21 1 400 56 28,244	24,889 2,418 305 54 6 3 85 21 1 1 400 56 28,239	24,880 2,427 302 53 6 3 85 22 1 1 400 56 28,236	24,870 2,434 302 54 7 3 85 22 1 1 400 56 28,235	Monthly Avg 24,867 2,401 312 55 8 3 84 21 1 400 55 28,208  Total To Date 14,211 212,919 399,905 320,119	Budget  25,067 2,482 324 65 3 85 26 1 1 400 58 28,515  Budget  475,590 396,763	Variance (199) (81) (13) (10) 4 (0) (1) (5) (2) (307)  Variance 14,211 212,919 (75,684) (76,644)	Variance -1% -3% -4% -4% -15% -122% -6% -11% -8% -1% -8% -1% -8% -4% -1% -8 Budget Variance
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:  METERED DEMAND (kW): Residential Small General Service Medium General Service	24,822 2,385 313 54 9 3 3 83 21 1 1 400 555 28,147	24,839 2,385 315 54 9 3 84 21 1 400 555 28,167	24,855 2,387 318 54 9 3 84 20 1 1 400 55 28,187	24,870 2,390 319 56 9 3 84 20 1 1 400 55 28,208	24,856 2,392 318 55 8 3 84 20 1 1 400 55 28,193	24,866 2,387 318 54 9 3 84 21 1 1 400 55 28,199	24,870 2,393 314 555 8 3 85 21 1 1 400 55 28,206	24,894 2,397 3111 57 6 3 85 21 1 1 400 56 28,232	24,897 2,411 306 57 6 3 85 21 1 1 400 56 28,244	24,889 2,418 305 54 6 3 85 21 1 1 400 56 28,239	24,880 2,427 302 53 6 3 85 22 1 1 400 58 28,236	24,870 2,434 302 54 7 3 85 22 1 1 400 56 28,235	Monthly Avg  24,867 2,401 312 55 8 3 84 21 1 400 555 28,208  Total To Date 14,211 212,919 399,905	Budget  25,067 2,482 324 65 3 85 26 1 400 58 28,515  Budget	Variance (199) (81) (13) (10) 4 (0) (11) (5) (2) (307)  Variance 14,211 21,219 (75,685)	Variance -1% -3% -4% -4% -15% -6% -122% -6% -14% -18% -0% -4% -1% -8 Budget Variance
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:  METERED DEMAND (kW): Residential Small General Service Medium General Service Large General Service Small Industrial	24,822 2,385 313 54 9 3 83 21 1 400 555 28,147	24,839 2,385 315 54 9 3 84 21 1 1 400 55 28,167	24,855 2,387 318 54 9 3 84 20 1 1 400 55 28,187	24,870 2,390 319 56 9 3 84 20 1 1 400 55 28,208	24,856 2,392 318 55 8 3 84 20 1 1 400 55 28,193	24,866 2,387 318 54 9 3 84 21 1 1 400 55 28,199	24,870 2,393 314 55 8 3 85 21 1 400 55 28,206	24,894 2,397 3111 57 6 3 85 21 1 1 400 56 28,232 287 21,836 37,110 30,048 7,874	24,897 2,411 306 57 6 3 85 21 1 400 56 28,244	24,889 2,418 305 54 6 3 85 21 1 1 1 400 56 28,239	24,880 2,427 302 53 6 3 85 22 1 1 400 56 28,236	24,870 2,434 302 54 7 3 85 22 1 1 400 56 28,235	Monthly Avg  24,867 2,401 312 55 8 3 84 21 1 400 55 28,208  Total To Date  14,211 212,919 399,905 320,119 116,489	Budget  25,067 2,482 324 65 3 85 26 1 1 400 58 28,515  Budget  - 475,590 386,763 54,203	Variance (199) (81) (13) (10) 4 (0) (1) (5) (2) (307)  Variance 14,211 212,919 (75,685) (76,644) 62,286	Variance  -1% -3% -4% -4% -15% -6% -1% -18% -0% -0% -4% -1%  % Budget Variance  -16% -19% -19% -115%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:  METERED DEMAND (kW): Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Large Industrial	24,822 2,385 313 54 9 3 83 21 1 1 400 55 28,147	24,839 2,385 315 54 9 3 84 21 1 1 400 55 28,167  280 19,288 36,646 25,709 10,022 19,333	24,855 2,387 318 54 9 3 84 200 1 1 400 55 28,187	24,870 2,390 319 56 9 3 84 20 1 1 400 55 28,208  275 17,695 33,009 24,609 10,318 18,140	24,856 2,392 318 55 8 3 84 20 1 1 400 55 28,193 238 15,060 29,646 25,006 9,617 17,744	24,866 2,387 318 54 9 3 84 21 1 1 400 55 28,199	24,870 2,393 314 55 8 3 85 21 1 1 400 55 28,206  272 16,626 32,795 26,874 10,833 20,100	24,894 2,397 3111 57 6 3 85 21 1 1 400 56 28,232 287 21,836 37,110 30,048 7,874 17,977	24,897 2,411 306 57 6 3 85 21 1 400 56 28,244	24,889 2,418 305 54 6 3 85 21 1 400 56 28,239 303 16,934 16,934 31,199 28,839 9,489 9,489	24,880 2,427 302 53 6 3 85 22 1 1 400 56 28,236	24,870 2,434 302 54 7 3 85 22 1 1 400 56 28,235	Monthly Avg  24,867 2,401 312 55 8 3 84 21 1 1 400 555 28,208  Total To Date  14,211 212,919 399,905 320,119 116,489 217,940	Budget  25,067 2,482 324 65 3 85 26 1 400 58 28,515  Budget  - 475,590 396,763 54,203 256,530	Variance (199) (81) (13) (10) 4 (0) (11) (5) (2) (307)  Variance 14,211 21,2,919 (75,685) (76,644) 62,286 (38,590)	Variance  -1% -3% -4% -4% -15% -6% -1% -18% -0% -0% -4% -1%  % Budget Variance  -16% -19% -19% -115%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (Accounts) Traffic Lightis TOTAL ACTIVE METERS:  METERED DEMAND (kW): Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation	24,822 2,385 313 54 9 3 83 21 1 1 400 555 28,147	24,839 2,385 315 54 9 3 84 21 1 1 400 555 28,167	24,855 2,387 318 54 9 3 84 20 1 1 400 555 28,187	24,870 2,390 319 56 9 3 84 20 1 1 400 55 28,208	24,856 2,392 318 55 8 3 84 20 1 1 400 55 28,193 238 15,060 29,646 25,006 9,617 17,744 520	24,866 2,387 318 54 9 3 84 21 1 1 400 55 28,199	24,870 2,393 314 55 8 3 85 21 1 400 55 28,206  272 16,626 32,795 26,874 10,833 20,100 630	24,894 2,397 311 57 6 3 85 21 1 400 56 28,232 287 21,836 37,110 30,048 7,874 17,977 641	24,897 2,411 306 57 6 3 85 21 1 400 56 28,244  11,031 19,073 36,832 33,387 11,264 17,521 650	24,889 2,418 305 54 6 3 3 85 21 1 1 400 566 28,239 303 16,934 33,199 28,839 9,489 17,404	24,880 2,427 302 53 6 3 85 22 1 1 400 56 28,236	24,870 2,434 302 54 7 3 85 22 1 1 400 56 28,235	Monthly Avg  24,867 2,401 312 55 8 3 84 21 1 400 555 28,208  Total To Date  14,211 212,919 399,905 320,119 116,489 217,940 5,207	Budget  25,067 2,482 324 65 3 85 26 1 1 400 58 28,515  Budget  475,590 396,763 54,203 256,530	Variance (199) (81) (13) (10) 4 (0) (1) (5) (2) (307)  Variance 14,211 212,919 (75,685) (76,644) (62,286 (38,590) 5,207	Variance -1% -3% -4% -15% -12% -6% -11% -8% -18% -0% -0% -4% -11%  % Budget Variance -16% -19% -115% -15%
METERS: (Active meters at month end) Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Large Influstrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting (unmetered) Rental Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:  METERED DEMAND (kW): Residential Small General Service Medium General Service Large General Service Small Industrial Small Irrigation Large Industrial Small Irrigation Large Inrigation	24,822 2,385 313 54 9 3 83 21 1 1 400 55 28,147	24,839 2,385 315 54 9 3 84 21 1 1 400 555 28,167  280 19,288 36,646 25,709 10,022 19,333 82 40	24,855 2,387 318 54 9 3 84 20 1 1 1 400 55 28,187	24,870 2,390 319 56 9 3 84 20 1 1 400 55 28,208  275 17,695 33,009 24,609 24,609 10,318 18,140 227 3,194	24,856 2,392 318 55 8 3 84 20 1 1 1 400 55 28,193 238 15,060 29,646 25,006 9,617 17,744 520 5,667	24,866 2,387 318 54 9 3 84 21 1 1 400 55 28,199 283 14,182 28,102 25,368 10,619 16,451 583 7,089	24,870 2,393 3114 555 8 3 85 21 1 400 555 28,206  272 16,626 32,795 26,874 10,833 20,100 630 7,984	24,894 2,397 311 57 6 3 85 21 1 1 400 56 28,232 287 21,836 37,110 30,048 7,874 17,977 641 8,165	24,897 2,411 306 57 6 3 85 21 1 400 56 28,244  11,031 19,073 36,832 33,387 11,264 17,521 650 8,251	24,889 2,418 305 54 6 3 85 21 1 1 1 400 56 28,239 303 16,934 33,199 28,839 9,489 17,404 756 6,721	24,880 2,427 302 53 6 3 85 22 1 1 400 56 28,236 359 18,445 35,534 28,548 9,262 18,490 607 5,752	24,870 2,434 302 54 7 3 85 22 1 1 400 56 28,235 305 17,864 33,593 25,838 9,294 17,920 334 553	Monthly Avg  24,867 2,401 312 55 8 3 84 21 1 400 55 28,208  Total To Date  14,211 212,919 399,905 320,119 116,489 217,940 5,207 53,552	Budget  25,067 2,482 324 65 3 85 26 1 1 400 58 28,515  Budget  - 475,590 396,763 54,203 256,530 62,761	Variance (199) (81) (13) (10) 4 (0) (1) (5) - (2) (307)  Variance  14.211 212.919 (75.685) (76.644) 62.286 (38.590) 5.207 (9.209)	Variance -1% -3% -4% -15% -6% -15% -18% -0% -0% -14% -18% -11% -8 Budget Variance -16% -19% -15%

## CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY

#### COMPARATIVE REVENUE AND CONSUMPTION FOR THE PERIOD ENDED December 2020

	CURRENT		VARIANCE	% VARIANCE FROM	2020 - 2019 CURRENT QTR.	2020 YEAR TO	2020 - 2019 YTD
POWER SALE REVENUE (Net of City Utility Tax):	QUARTER	BUDGET	FROM BUDGET	BUDGET	(+/-)	DATE	(+/-)
Residential	\$ 7,776,072	\$ 6,262,551	\$ 1,513,521	24%	\$ 124,223	\$ 31,806,860	\$ (323,848)
Small General Service	1,520,441	1,499,614	20,827	1%	(30,420)	6,105,190	(282,648)
Medium General Service	2,139,300	1,815,456	323,844	18%	(192,673)	8,585,150	(312,152)
Large General Service	2,225,342	2,105,472	119,870	6%	77,501	8,516,233	(782,818)
Small Industrial	798,364	369,451	428,913	116%	95,689	3,153,454	760,431
Large Industrial	1,303,595	1,375,263	(71,668)	-5%	(215,176)	5,465,610	(386,023)
Small Irrigation	30,593	35,277	(4,684)	-13%	(962)	124,464	(420)
Large Irrigation	243,414	169,021	74,393	44%	24,481	1,129,259	100,933
Cable TV Amp	14,843	14,338	505	4%	4,038	47,257	4,038
Street Lighting	94,057	90,294	3,763	4%	3,793	357,855	(3,408)
Rental Lighting	32,529	33,700	(1,171)	-3%	(1,239)	128,462	(6,016)
Traffic Lights	10,431	7,922	2,509	32%	445	39,326	921
TOTAL POWER SALE REVENUE:	\$ 16,188,981	\$ 13,778,359	\$ 2,410,622	17%	\$ (110,301)	\$ 65,459,120	\$ (1,231,010)
CONSUMPTION (kWh):							
Residential	84.190.765	84,514,859	(324,094)	0%	1.515.381	348.079.140	(18,985,131)
Small General Service	19,329,516	22,482,961	(3,153,445)	-14%	(543,878)	78,487,194	(7,912,766)
Medium General Service	35,037,491	42,417,190	(7,379,699)	-17%	(3,441,034)	144,758,487	(10,687,473)
Large General Service	39,466,620	49,193,262	(9,726,642)	-20%	(915,000)	154,100,860	(19,529,210)
Small Industrial	14,377,600	8,632,023	5,745,577	67%	2,729,600	55,851,200	12,718,200
Large Industrial	23,587,200	32,512,125	(8,924,925)	-27%	7,939,200	100,512,000	37,772,400
Small Irrigation	477,923	542,716	(64,793)	-12%	(7,423)	1,662,961	5,980
Large Irrigation	3,385,143	3,949,081	(563,938)	-14%	347,935	16,546,544	1,373,594
Cable TV Amp	288,797	259,283	29,514	11%	64,958	960,314	64,958
Street Lighting	1,276,011	1,427,940	(151,929)	-11%	275,938	4,008,384	189,305
Rental Lighting	210,972	277,501	(66,529)	-24%	(36,475)	714,016	(46,468)
Traffic Lights	103,929	121,309	(17,380)	-14%	5,860	381,215	(7,221)
TOTAL CONSUMPTION (kWh):	221,731,967	246,330,250	(24,598,283)	-10%	7,935,062	906,062,315	(5,043,832)
METERED DEMAND (kW):							
Residential	967	-	967		(620)	14,211	10,125
Small General Service	53,243	-	53,243		(2,952)	212,919	(21,394)
Medium General Service	102,326	128,419	(26,093)		(8,964)	399,905	(27,435)
Large General Service	83,225	112,974	(29,749)		(3,122)	320,119	(48,590)
Small Industrial	28,045	16,581	11,464		(3,369)	116,489	26,078
Large Industrial	53,814	68,284	(14,470)		20,729	217,940	86,094
Small Irrigation	1,697	-	1,697		46	5,207	85
Large Irrigation	13,026	14,099	(1,073)		1,291	53,552	4,645
TOTAL METERED DEMAND (kW):	336,343	340,357	(4,014)		3,039	1,340,342	29,608

## CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY

#### COMPARATIVE REVENUE AND CONSUMPTION FOR THE PERIOD ENDED December 2020

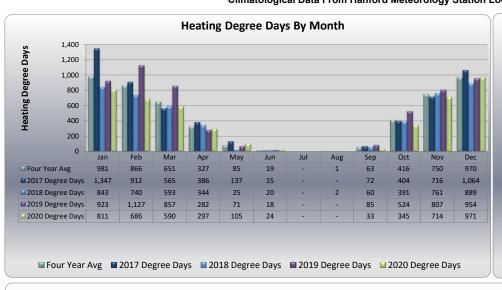
			% VARIANCE	MONTHL	Y AVERAGE	% VARIANCE	
	CURRENT	QUARTERLY	FROM	Y-T-D	Y-T-D	FROM	
	QUARTER	BUDGET	BUDGET	<u>ACTUAL</u>	<b>BUDGET</b>	BUDGET	
POWER SALE REVENUE PER METER:							
(Net of Utility Tax)							
Residential	\$ 313	\$ 248	21%	\$ 107	\$ 87	19%	
Small General Service	627	600	4%	212	195	8%	
Medium General Service	7,061	5,586	21%	2,295	1,807	21%	
Large General Service	41,470	33,693	19%	12,962	10,035	23%	
Small Industrial	126,823	93,039	27%	34,277	30,876	10%	
Large Industrial	434,532	432,484	0%	151,822	133,012	12%	
Small Irrigation	360	413	-15%	123	122	1%	
Large Irrigation	11.391	6,596	42%	4,499	2,634	41%	
Cable TV Amp	14,843	14,338	3%	3,938	4,371	-11%	
Street Lighting	94,057	90,294	4%	29,821	29,853	0%	
Rental Lighting	81	84	-4%	27	29,033	1%	
Traffic Lights	186	140	25%	59	41	31%	
System Average Per Meter	\$ 573	563	2%		\$ 159	18%	
-,	<u>* 313</u>			<u>*</u>	·		
POWER SALE REVENUE PER KILOWATT HOUR: (Net of Utility Tax)	<u>(\$/kWh)</u>	<u>(\$/kWh)</u>		<u>( \$/kWh )</u>	<u>(\$/kWh</u> )		
Residential	\$ 0.2790	\$ 0.2223	20%	\$ 0.0914	\$ 0.0741	19%	
Small General Service	0.2358	0.2001	15%	0.0778	0.0667	14%	
Medium General Service	0.1832	0.1284	30%	0.0593	0.0428	28%	
Large General Service	0.1692	0.1284	24%	0.0553	0.0428	23%	
Small Industrial	0.1667 0.1660	0.1284	23% 24%	0.0565	0.0428	24% 22%	
Large Industrial Small Irrigation	0.1934	0.1269 0.1950	-1%	0.0544 0.0748	0.0423 0.0650	13%	
Large Irrigation	0.1934	0.1284	54%	0.0682	0.0428	37%	
Cable TV Amp	0.1532	0.1659	-8%	0.0492	0.0553	-12%	
Street Lighting	0.7332	0.1959	12%	0.0893	0.0855	4%	
Rental Lighting	0.4648	0.3744	19%	0.1799	0.1561	13%	
Traffic Lights	0.3022	0.1959	35%	0.1032	0.0653	37%	
System Average Per Meter	\$ 0.0730	\$ 0.0559	23%	\$ 0.0722	\$ 0.0567	22%	
KILOWATT HOURS PER METER:	<u>(kWh)</u>	<u>(kWh)</u>		(kWh)	(kWh)		
Residential	3.384	3.353	1%	1.166	1.169	0%	
Small General Service	7,966	9,003	-13%	2,725	2,929	-8%	
Medium General Service	115,645	130,507	-13%	38,695	42,228	-9%	
Large General Service	735,541	787,215	-7%	234,552	234,462	0%	
Small Industrial	2,284,229	2,173,803	5%	607,078	721,407	-19%	
Large Industrial	7,862,400	10,224,205	-30%	2,792,000	3,144,489	-13%	
Small Irrigation	5,623	6,354	-13%	1,642	1,877	-14%	
Large Irrigation Cable TV Amp	158,950 288,797	154,114 259,283	3% 10%	65,922 80,026	61,540 79,044	7% 1%	
Street Lighting	1,276,011	259,263 1,427,940	-12%	334,032	79,044 349,268	-5%	
Rental Lighting	1,270,011	1,427,940	-32%	334,032 149	349,200 169	-14%	
Traffic Lights	1,856	2,148	-16%	573	623	-9%	
System Average Per Meter	2,618	2,836	-8%	2,677	2,812	-5%	
-,			5.3		2,012	3,0	

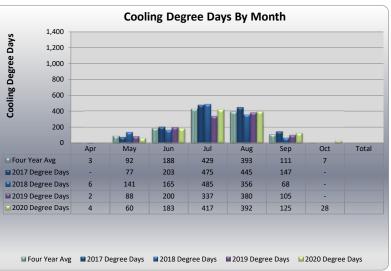
#### CITY OF RICHLAND, WASHINGTON KWH SALES MONTHLY ACTIVITY December 31, 2020

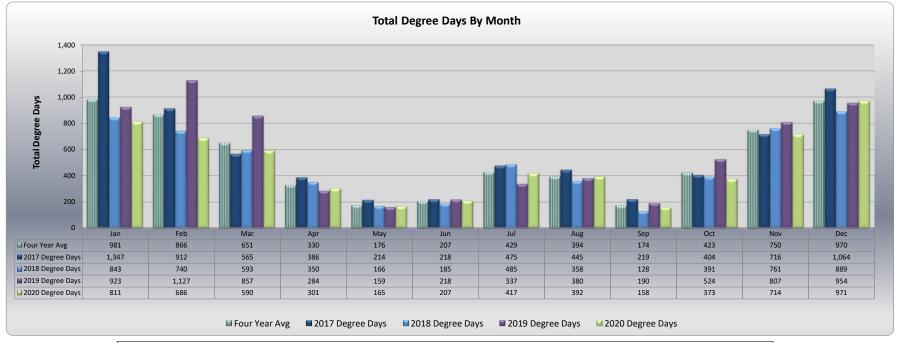
	_	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	2016	46,687,001	31,990,311	28,329,332	23,137,896	18,559,767	23,122,534	26,060,303	27,420,357	27,570,185	16,921,902	20,518,395	30,012,357	320,330,340
	2017	62,048,398	47,914,464	35,158,691	24,005,005	22,086,610	23,313,198	30,040,964	31,916,160	25,818,412	19,779,494	22,955,082	30,937,579	375,974,057
	2018	44,374,772	31,993,720	34,871,383	25,266,717	19,017,436	23,993,782	28,296,950	31,865,796	25,663,042	19,633,583	21,153,863	32,499,588	338,630,632
	2019	39,597,871	38,129,336	49,830,822	28,493,781	19,279,665	23,183,854	27,717,749	31,968,874	26,186,935	19,605,925	24,790,993	38,278,466	367,064,271
	2020	38,935,267	33,391,001	32,026,840	30,053,283	19,718,645	19,423,100	26,873,074	34,593,924	28,873,241	23,502,098	24,628,883	36,059,784	348,079,140
Small	2016	7,941,621	7,302,417	6,404,904	5,916,263	5,619,778	6,425,308	6,865,150	7,475,499	7,275,578	6,350,273	5,411,334	6,754,662	79,742,787
General	2017	9,516,305	9,620,357	7,665,378	5,943,461	6,074,129	6,364,762	6,955,841	8,097,137	7,076,428	6,809,698	6,227,992	6,864,170	87,215,658
Service	2018	8,282,479	7,819,252	7,116,595	6,473,358	6,110,969	6,809,052	7,084,700	8,231,129	7,717,449	6,561,513	6,346,530	7,322,110	85,875,136
	2019	8,130,451	7,935,304	9,050,455	7,192,512	5,743,845	6,419,529	6,990,012	7,704,998	7,359,460	6,192,677	6,580,247	7,100,470	86,399,960
	2020	7,922,069	7,873,541	6,785,986	6,098,899	4,868,686	5,097,523	5,986,353	7,517,741	7,006,880	6,158,758	6,446,476	6,724,282	78,487,194
Medium	2016	13,791,916	13,949,465	12,240,969	15,431,857	8,899,139	12,480,361	13,396,265	14,124,792	14,516,173	13,141,280	11,535,941	11,747,734	155,255,892
General	2017	14,498,561	16,065,806	13,455,268	12,017,254	11,697,162	12,516,825	13,720,718	15,680,702	14,813,311	13,421,127	12,265,681	12,288,448	162,440,863
Service	2018	14,411,016	13,579,218	11,530,411	11,809,374	11,208,347	12,781,338	13,002,108	14,762,239	14,539,444	12,562,350	11,880,108	11,934,156	154,000,109
	2019	12,583,823	12,900,908	13,137,528	12,793,248	11,301,161	12,017,764	12,753,141	13,546,771	15,933,091	12,978,479	12,569,284	12,930,762	155,445,960
	2020	11,981,289	14,945,342	12,184,535	11,649,312	10,181,464	10,224,047	11,570,896	13,356,128	13,627,983	11,466,564	11,744,235	11,826,692	144,758,487
Large	2016	12,865,040	13,088,760	12,237,527	12,302,509	12,963,420	13,207,760	13,564,440	14,454,320	14,586,880	12,790,920	12,521,900	11,358,160	155,941,636
General	2017	13,636,920	13,685,920	12,525,427	12,599,360	11,867,240	13,875,580	13,946,060	15,888,520	15,981,960	14,894,600	15,821,600	14,629,520	169,352,707
Service	2018	15,686,900	15,428,040	11,964,760	18,052,600	14,250,080	16,637,480	17,241,620	15,692,000	18,372,360	16,688,460	15,502,420	14,253,100	189,769,820
	2019	14,179,400	14,566,240	14,378,780	14,352,800	14,082,660	14,663,810	15,265,520	13,721,600	18,037,640	15,659,300	12,704,360	12,017,960	173,630,070
	2020	11,477,460	13,461,220	11,357,660	12,005,980	11,191,560	11,811,640	12,659,220	14,427,140	16,242,360	13,425,600	13,387,580	12,653,440	154,100,860
Small	2016	1,893,800	1,951,200	2,153,000	1,974,200	2,133,000	2,449,400	3,084,300	3,221,400	3,311,600	3,027,600	3,920,200	2,462,400	31,582,100
Industrial	2017	2,020,400	2,100,200	2,007,400	2,139,000	1,977,000	2,176,800	2,256,400	6,286,200	(209,400)	2,291,400	2,037,400	1,909,400	26,992,200
	2018	2,751,400	1,976,400	1,817,200	2,023,800	1,883,800	2,080,600	2,087,400	2,352,800	2,466,400	2,216,000	2,229,000	2,236,000	26,120,800
	2019	1,498,800	1,509,000	1,319,400	1,537,200	1,412,400	1,363,800	1,493,400	4,682,400	16,668,600	2,940,800	4,021,600	4,685,600	43,133,000
	2020	3,868,600	4,583,600	4,541,600	5,963,200	4,181,600	3,903,200	4,886,400	3,735,400	5,810,000	5,149,600	4,522,400	4,705,600	55,851,200
Large	2016	10,052,400	10,635,600	9,062,400	8,089,200	9,159,600	9,088,800	10,009,200	9,100,800	9,627,600	9,139,200	9,571,200	8,650,800	112,186,800
Industrial	2017	9,616,800	10,699,200	8,971,200	9,086,400	8,995,200	9,428,400	8,878,800	5,421,600	12,558,000	9,220,800	9,660,000	8,791,200	111,327,600
	2018	9,766,800	10,026,000	9,039,600	9,325,200	7,748,400	8,210,400	9,072,000	9,872,400	9,625,200	9,250,800	9,825,600	8,470,800	110,233,200
	2019 2020	5,408,400	5,833,200	5,516,400	5,796,000	4,767,600	4,852,800	4,741,200	5,331,600	4,844,400	4,980,000	5,392,800	5,275,200	62,739,600
		9,568,800	10,219,200	8,959,200	9,716,400	7,278,000	8,372,400	7,125,600	7,981,200	7,704,000	7,100,400	8,516,400	7,970,400	100,512,000
Small	2016	46,928	32,145	20,976	40,225	122,677	235,022	275,166	309,514	322,085	278,974	169,692	68,170	1,921,574
Irrigation	2017	19,522	29,705	165,519	(30,862)	(11,077)	203,830	272,632	284,799	322,849	270,502	155,614	57,261	1,740,294
	2018	30,131	24,302	34,936	21,708	77,967	207,491	287,611	323,463	331,831	239,926	193,005	48,773	1,821,144
	2019 2020	23,238 25,840	22,794 14,998	25,687 10,035	17,563 20,824	50,723 110,048	163,292 188,869	270,616 251,090	290,701 274,364	307,021 288,970	258,217 290,624	168,801 140,492	58,328 46,807	1,656,981 1,662,961
Large	2016	19,800	19,960	24,040	224,200	1,768,700	2,279,346	3,094,504	3,392,342	3,321,212	1,968,667	934,753	71,907	17,119,431
Irrigation	2017 2018	19,222 26,048	22,361 25,242	21,361 21,682	102,846 333,680	769,215 1,031,450	2,285,135 2,728,856	3,226,036 3,337,388	4,407,551 4,139,524	3,047,384 3,731,862	2,940,334 2,347,586	1,325,655 1,464,697	79,290 59,173	18,246,390 19,247,188
	2019	20,621	16,831	15,302	30,940	735,144	2,242,361	2,876,605	2,989,637	3,208,301	2,084,431	902,754	50,023	15,172,950
	2020	18,246	20,251	108,912	163,069	1,370,968	2,098,460	2,758,538	3,323,710	3,299,247	2,347,097	981,071	56,975	16,546,544
Cable	2016 2017	74,613 74,613	74,613 74,613	74,613 74,613	74,613 74,613	74,613 74,613	74,613 74,613	74,613 74,613	74,613 74,613	74,613 74,613	74,613 74,613	74,613 74,613	74,613 74,613	895,356 895,356
	2017	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	895,356
	2019	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	895,356
	2020	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	107,092	74,613	107,092	960,314
Street	2016	457,444	372,993	444,139	284,758	259,528	225,234	253,588	287,176	329,536	396,331	432,740	475,443	4,218,910
Lighting	2016	460,269	372,993 375,296	365,180	298,416	260,988	226,594	246,826	289,485	331,223	395,949	434,446	477,325	4,161,997
Lighting	2018	462,136	375,583	364,920	298,085	260,289	226,269	246,456	288,889	329,117	393,028	428,748	471,381	4,144,901
	2019	455,089	370,412	359,994	294,148	257,166	223,276	244,547	286,641	327,733	392,879	303,597	303,597	3,819,079
	2020	303,597	303,597	303,597	303,597	303,597	303,597	303,597	303,597	303,597	387,102	422,742	466,167	4,008,384
Security	2016	86,054	70,193				42,430		53,659				86,489	776,909
Lighting	2017	83,729	67,678	68,251 65,828	55,731 53,793	55,879 47,046	40,846	45,974 44,493	52,152	61,352 59,628	72,136 71,481	78,761 78,046	85,737	750,457
	2018	89,248	67,578	65,684	53,675	46,943	40,757	44,371	52,009	59,465	71,285	77,062	84,450	752,527
	2019	83,149	67,628	65,552	53,567	46,849	40,675	44,306	51,933	59,378	71,181	84,011	92,255	760,484
	2020	89,311	72,822	65,550	48,568	42,476	42,090	42,090	46,658	53,479	64,109	69,997	76,866	714,016
Traffic	2016	40,028	43,215	36,859	36,263	32,109	27,315	29,228	28,926	31,563	34,959	33,597	37,911	411,973
Lights	2017	38,732	41,487	35,428	37,418	32,159	30,207	32,024	28,411	22,338	32,217	35,001	36,281	401,703
	2018	37,503	37,305	35,392	35,074	28,008	29,053	28,739	28,764	29,586	31,496	35,325	36,589	392,834
	2019	37,845	39,800	39,852	31,278	29,546	27,772	26,305	27,225	30,744	28,229	31,421	38,419	388,436
	2020	34,040	39,820	35,212	31,086	31,698	26,067	25,910	26,001	27,452	30,845	33,623	39,461	381,215
Total	2016	93,956,645	79,530,872	71,097,010	67,567,715	59,648,210	69,658,123	76,752,731	79,943,398	81,028,377	64,196,855	65,203,126	71,800,646	880,383,708
System	2017	112,033,471	100,697,087	80,511,293	66,326,704	63,870,285	70,536,790	79,695,407	88,427,330	79,896,746	70,202,215	71,071,130	76,230,824	959,499,282
	2018	95,993,046	81,427,253	76,937,176	73,767,884	61,738,302	73,819,691	80,803,956	87,683,626	82,940,369	70,070,640	69,210,971	77,490,733	931,883,647
	2019	82,093,300	81,466,066	93,814,385	70,667,650	57,781,372	65,273,546	72,498,014	80,676,993	93,037,916	65,266,731	67,624,481	80,905,693	911,106,147
	2020	84,299,132	85,000,005	76,453,740	76,128,831	59,353,355	61,565,606	72,557,381	85,660,476	83,311,822	70,029,889	70,968,512	80,733,566	906,062,315

#### City of Richland, Washington Electric Utility December 31, 2020

Climatological Data From Hanford Meteorology Station Located 25 Miles N.W. of Richland, WA







Degree days are indicators of how much energy a typical household will use for heating or cooling. Degree days are based on the assumption that when the outside temperature is 65° F, a household would not need heating or cooling to be comfortable. An increase in heating or cooling degrees days correlates with increased energy consumption. Degree days are the difference between the average daily temperature and 65° F. Cooling degree days result when the daily temperature average is above 65° F. Heating degree days result when the daily temperature average is below 65° F.

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED BALANCE SHEET As of December 31, 2020

Acct. No.	Account Title	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
ASSETS														
12810	Cash - Bond Redemption	992,522.90	1,511,172.32	2,029,821.74	2,548,471.16	3,067,120.58	2,145,483.88	2,658,437.57	3,171,391.26	3,684,344.95	4,197,298.64	4,710,252.33	644,219,31	1,148,908.42
12813	Cash - Conservation Loan (LGIP)	-	306.085.64	306.493.89	306.830.37	307.035.59	307.165.39	307.258.74	307.339.79	307.406.67	307.458.66	307.507.35	307.548.07	-
	Cash - Bond Reserve (LGIP)	-	5,087,520.78	5,093,524.38	5,098,440.87	5,101,451.60	5,103,555.60	5,105,068.83	5,106,382.70	5,107,466.74	5,108,309.57	5,109,098.79	4,962,814.15	
12840	Cash - Operating Reserve	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00
12845	Cash - 2018 Bonds	-	523,283.78	527,408.79	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00
12847	Cash - 2019 Bonds		9,018,887.77	9,031,278.23	8,814,955.74	8,813,294.13	8,804,400.38	7,329,215.58	6,801,237.24	6,676,264.11	6,677,768.40	6,646,615.80	6,753,682.34	5,449,585.86
12851	Investments - Unrestricted		5,010,007.77	-	-	0,013,234.13	-	7,323,213.30	-		-	-	-	553,106.87
12857	Investments - Bond Reserve	5,080,676.65			_						_			4,903,797.59
12860	Investments - Conservation Loan	565,560.01		-	-								-	307,588.83
12861	Investments - Bond Proceeds	9,572,794.59	<u>-</u>											307,388.83
12870	Cash - Facility Fees	319,854.63	387,272.66	421.749.63	450.566.29	303,540.98	292.842.49	505,260.39	557,079.92	567,886.84	762.710.77	774.326.96	746.364.87	223,162.41
12870	Cash - Facility Fees - Large Projects	313,834.03	387,272.00	421,743.03	430,300.23	303,340.38	232,042.43	303,200.33	337,073.32	307,880.84	702,710.77	774,320.30	740,304.87	223,102.41
12870	Cash - Facility Fees Subject To Refund	645.241.70	672.841.70	684.841.70	684.841.70	684.841.70	684.841.70	803.641.70	803.641.70	825.641.70	891.641.70	891.641.70	891.641.70	891.641.70
13100	Cash - Unrestricted	3,145,321.82	6,721,009.87	3,427,511.65	3,400,160.93	1,832,354.09	1,764,506.98	1,957,813.03	21,887.47	(217,477.66)	371,099.50	1,049,491.86	3,722,190.14	920,081.37
13100	Cash - Credit Support Reserve (NIES)	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00
13130	Cash - Conservation Loan	1,692,029.75	1,706,505.44	1,737,292.73	1,739,344.35	1,760,060.08	1,784,409.11	1,756,921.70	1,769,224.95	1,764,867.87	1,790,234.27	1,794,262.63	1,843,494.03	1,880,514.91
		1,490,659.45	1,485,497.00	1,480,343.32	1,465,249.34	1,449,451.53	1,429,948.50	1,463,320.89	1,455,396.32	1,465,832.90	1,447,166.84	1,449,486.02	1,403,922.89	1,374,040.57
14100	Energy Conservation Loans Billed Monthly	157,045.79	152,629.90	130,674.40	152,635.28	153,202.88	153,222.52	155,326.70	156,340.14	156,099.46	154,223.14	155,083.66	156,415.83	155,620.19
14200	A/R - Customer Billings	5,063,480.66	4,241,637.55	4,199,458.06	4,024,860.18	4,319,115.95	3,467,616.33	3,751,832.21	4,664,480.87	5,081,486.26	5,351,057.75	4,417,782.86	5,038,668.83	4,959,655.17
14300	A/R - Misc.	180,429.99	97,033.96	167,177.05	136.363.90	106,952.92	107,369.37	100,275.45	113.444.11	229,154.47	143,464.29	79,358.31	78,721.11	71,083.05
14400	Provision for Uncollectible	(51,506.36)	153,852.39	141,652.55	128,805.50	118,455.65	104,117.67	93,731.85	82,767.05	71,794.71	61,275.10	50,576.59	38,832.51	(213,274.65)
15400	Materials and Supplies	3,795,688.81	3,824,618.66	3,597,826.19	3,832,918.45	4,675,829.73	4,758,126.39	4,761,779.05	4,970,958.86	5,015,814.56	5,020,207.77	4,757,863.93	4,627,798.46	4,461,969.63
		6.402.69	6,402.69	6,402,69	6.402.69	6.402.69	6.402.69	6.402.69	6.402.69	6.402.69	6.402.69	6.402.69	6.402.69	6.402.69
	Exempt Materials and Supplies Stores Expense - Clearing	6,402.69	54,059.86	108,415.91	161,736.83	215,809.09	270,676.79	176,296.04	229,847.53	283,878.07	338,315.57	390,005.01	450,120.19	6,402.69
16500	Prepaid Expenses	297,503.00	419,185.53	413,063.10	402,188.87	391,108.04	379,368.21	373,245.78	357,206.55	354,607.32	351,952.49	340,871.66	334,804.83	338,028.00
16512	WCIA Insurance Deposit	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
18171	Unamortized Prem - 2013 Rev Ref Bonds	(1,537,591.00)	(1,531,999.76)	(1,526,408.52)	(1,520,817.28)	(1,515,226.04)	(1,509,634.80)	(1,504,043.56)	(1,498,452.32)	(1,492,861.08)	(1,487,269.84)	(1,481,678.60)	(1,476,087.36)	(1,470,496.12)
18172	Unamortized Prem - 2015 Rev Rei Bolius	(1,750,142.75)	(1,744,497.13)	(1,738,851.51)	(1,733,205.89)	(1,727,560.27)	(1,721,914.65)	(1,716,269.03)	(1,710,623.41)	(1,704,977.79)	(1,699,332.17)	(1,693,686.55)	(1,688,040.93)	(1,682,395.31)
18172	Unamortized Prem - 2018 Bonds Unamortized Prem - 2018 Bonds		(1,744,497.13)	(1,738,851.51)	(1,733,205.89)	(1,727,560.27)	(1,721,914.65)	(1,716,269.03)	(1,710,623.41)	(1,704,977.79)	(1,003,886.40)	(1,000,797.52)	(997,708.64)	(994,619.76)
18174		(1,031,686.32) (2,604,380.05)	(2,595,669.75)	(2,586,959.45)	(2,578,249.15)	(2,569,538.85)	(2,560,828.55)	(2,552,118.25)	(2,543,407.95)	(2,534,697.65)	(2,525,987.35)	(2,517,277.05)	(2,508,566.75)	(2,499,856.45)
18174	Unamortized Prem - 2019 Bonds Clearing Account - Overhead	(2,604,380.05)	(81,896.08)	(173,232.96)	(2,578,249.15)	(362,927.24)	(530,986.02)	(700,090.27)	(826,550.20)	(981,458.41)	(1,084,418.06)	(1,145,579.26)	(1,274,145.09)	0.00
18410	·		39,374.25	58,751.12	78,841.33	111,124.99	130,790.20	150,881.43	184,271.31	208,891.25		237,231.94	254,473.11	
	Clearing Account - Equipment	-	(8,325.00)				(46,543.22)				233,356.76 (80,743.22)			-
18500 18610	Deferred Debits - Temp. Facilities	-	2,055.88	(17,775.00) 3,212.11	(38,443.22)	(40,468.22) 6,774.63	7,968.69	(53,293.22) 11,619.93	(63,643.22) 17,632.39	(73,543.22) 17,632.39	17,632.39	(88,618.22) 27,337.23	(95,368.22) 39,132.29	<del>-</del>
18620	Deferred Debits - Damages & Claims													
18630	Deferred Debits - Pension Deferred Debits - OPEB	554,221.00 118,785.92	554,221.00 118,785.92	554,221.00 118,785.92	554,221.00 118,785.92	554,221.00 118,785.92	554,221.00 118,785.92	554,221.00 118,785.92	554,221.00 118,785.92	554,221.00 118,785.92	554,221.00 118,785.92	554,221.00 118,785.92	554,221.00 118,785.92	641,714.00 110,481.27
18640		530,535.33	577,490.12	544,718.18			542,681.37	568,631.80	556,430.76	562,905.89	538,288.09	549,712.56	550,059.74	547,819.43
	Conservation Programs			56.668.92	552,781.02	567,286.88			48.082.72			42.931.00		
18916	Unamortized Loss on 2001 Refunded Unamort Loss 2003 Rev & Rev Ref Bonds	60,103.40 90,053.08	58,386.16 89,513.84	88,974.60	54,951.68 88,435.36	53,234.44 87,896.12	51,517.20 87,356.88	49,799.96 86,817.64	48,082.72 86,278.40	46,365.48 85,739.16	44,648.24 85,199.92	42,931.00 84,660.68	41,213.76 84,121.44	39,496.52 83,582.20
		90,053.08	93,842.47	93,448.17			92,265.27		91,476.67	91,082.37	90,688.07		84,121.44	
18926	Unamort Loss 2009 Rev & Rev Ref Bonds				93,053.87	92,659.57		91,870.97				90,293.77		89,505.17
	SUBTOTAL ASSETS	30,518,741.46	33,953,081.98	30,995,880.03	30,795,707.08	30,703,859.36	28,804,391.37	28,440,389.48	27,620,367.06	28,313,481.69	29,822,670.50	29,749,065.05	28,740,531.69	25,338,043.56
CWID														
CWIP 10200	Electric Plant Purchased													
10710	Utility Plant Work in Progress	1,504,545.72	1,620,875.08	1,750,445.56	1,897,583.58	2,154,834.81	2,305,050.94	2,467,435.06	2,616,610.80	2,748,584.81	2,892,418.53	3,091,551.43	3,244,943.48	1,899,283.81
10710	Construction W I P Ret	1,504,545./2	1,020,875.08	1,750,445.56	1,897,583.58	2,154,834.81	2,305,050.94	2,467,435.06	∠,616,610.80	2,748,584.81	2,892,418.53	3,091,551.43	3,244,943.48	1,899,283.81
10720		4 504 545 72	1 620 075 00			2 454 024 04	2 205 050 04	2 467 425 06	2 646 640 00	2 740 504 04	2 002 440 52	2 004 554 42	3.244.943.48	1 000 202 01
	TOTAL CWIP	1,504,545.72	1,620,875.08	1,750,445.56	1,897,583.58	2,154,834.81	2,305,050.94	2,467,435.06	2,616,610.80	2,748,584.81	2,892,418.53	3,091,551.43	3,244,943.48	1,899,283.81

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED BALANCE SHEET As of December 31, 2020

Acct. No.	Account Title		Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
FIXED ASSET	s													
34100	Leasehold Structures & Improve - Solar Gen	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88
35000	Land and Land Rights	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87
35300 35400	Station Equipment Towers & Fixtures	14,571.36 15,830.61	14,571.36 15,830.61	14,571.36 15,830.61	14,625.16 15,830.61	14,625.16 15,830.61	14,625.16 16,210.98	14,625.16 16,210.98	16,432.02 16,210.98	16,432.02 16,210.98	16,432.02 16,210.98	16,432.02 16,360.40	16,432.02 16,360.40	16,928.56 16,360.40
35500	Poles & Fixtures	2,599,305.94	2,603,171.17	2,603,707.43	3,533,767.88	3,546,753.36	3,550,156.34	4,373,025.97	4,375,559.50	4,375,858.36	4,377,477.22	4,378,047.78	4,380,330.02	5,240,815.05
35600	Conductor - Overhead	753,312.25	755,098.16	755,701.71	757,456.68	758,855.60	761,221.96	769,178.38	769,652.74	771,772.19	773,053.62	776,594.03	777,680.81	786,937.08
35700	U/G Conduit	80,473.77	81,223.54	81,923.00	81,923.00	81,923.00	81,923.00	82,819.59	83,036.95	83,335.81	83,743.35	86,242.95	87,193.88	89,530.46
35800 36000	Conductor - Underground Land and Land Rights	539,154.52 222,252.42	551,140.10 222,252.42	564,822.53 222,252.42	577,580.30 222,252.42	589,357.07 222,252.42	601,433.43 222,252.42	614,006.47 222,252.42	627,997.28 222,252.42	640,332.27 222,252.42	653,360.62 222,252.42	659,840.55 222,252.42	669,708.69 222,252.42	1,112,572.79 222,252.42
36100	Structures & Improvements	1,345,172.37	1,345,172.37	1,345,172.37	1,345,172.37	1,345,172.37	1,345,172.37	1,347,625.43	1,347,625.43	1,347,625.43	1,347,625.43	1,347,625.43	1,347,625.43	1,465,481.15
36200	Station Equipment	5,633,345.38	5,635,339.48	5,637,242.16	5,638,717.68	5,647,923.32	5,665,975.13	5,666,003.69	5,668,817.25	5,676,766.42	5,678,530.39	5,679,411.42	5,683,845.32	5,686,450.82
36210	1st Street Substation	1,960,264.85	1,983,815.87	1,983,815.87	1,984,175.70 50,821.15	1,984,175.70	1,993,018.08 50,821.15	1,993,018.08	1,993,018.08 50,821.15	1,993,018.08	1,993,018.08 50,821.15	1,993,018.08	1,993,018.08 50,821.15	1,993,018.08
36211 36212	1st Street Substation - SCADA SCADA System - Wide	50,821.15 588,834.60	50,821.15 590,590.77	50,821.15 591,253.47	593,175.31	50,821.15 595,984.96	595,984.96	50,821.15 596,018.10	596,250.05	50,821.15 600,921.61	601,816.26	50,821.15 602,081.34	602,942.86	50,821.15 603,112.26
36220	Tapteal Substation	749,777.35	749,777.35	750,090.21	750,090.21	750,090.21	750,090.21	750,090.21	750,117.12	750,688.32	751,859.28	752,886.49	769,833.45	791,701.40
36221	Tapteal Substation - SCADA	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03
36230 36231	Richland SW Sub-Stn Expa Richland SW Sub-Stn SCADA	1,480,410.34 76,309.86	1,480,410.34 76,309.86	1,480,566.78 76,309.86	1,480,566.78 76,309.86	1,481,137.98 76,309.86	1,481,309.34 76,309.86	1,481,475.02 76,309.86	1,508,383.31 76,309.86	1,508,383.31 76,309.86	1,508,383.31 76,309.86	1,508,383.31 76,309.86	1,509,675.81 76,309.86	1,509,675.81 76,309.86
36250	Sub Stn Equip - Snyder St	3,626,089.81	3,626,089.81	3,626,246.25	3,626,246.25	3,626,246.25	3,626,246.25	3,626,246.25	3,626,259.70	3,626,524.78	3,626,524.78	3,626,524.78	3,626,524.78	3,626,524.78
36251	Snyder - SCADA	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45
36260	Stevens Sub	2,101,000.21	2,101,000.21	2,101,313.08	2,101,313.08	2,101,313.08	2,101,313.08	2,101,313.08	2,101,339.99	2,101,339.99	2,101,339.99	2,101,367.58	2,105,149.25	2,105,149.25
36261 36265	Stevens Sub - SCADA Leslie Sub	178,159.50 4,363,563.84												
36266	Leslie Sub - SCADA	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64
36270	Thayer Sub	3,936,222.96	3,936,222.96	3,936,379.40	3,936,379.40	3,937,036.28	3,937,486.45	3,941,371.73	3,964,182.26	3,964,182.26	3,964,182.26	3,964,182.26	3,965,277.26	3,965,277.26
36271	Thayer Sub - SCADA	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73
36275 36276	Sandhill Crane Substation Sandhill Crane - SCADA	2,920,333.59 69,132.08	2,920,333.59 69,132.08	2,920,646.46 69,132.08	2,920,646.46 69,132.08	2,920,646.46 69,132.08	2,921,116.97 69,132.08	2,925,502.94 69,132.08	2,926,966.07 69,132.08	2,928,158.94 69,132.08	2,929,583.75 69,132.08	2,930,990.67 69,132.08	2,931,090.08 69,132.08	2,931,293.36 69,132.08
36281	SCADA Master - Shop	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51
36285	City View Substation	2,336,984.79	2,336,984.79	2,337,141.23	2,337,141.23	2,337,141.23	2,337,141.23	2,337,141.23	2,337,154.71	2,337,154.71	2,337,154.71	2,337,154.71	2,337,154.71	2,337,154.71
36290	SE Richland Substation	602,734.61	602,734.61	602,734.61	603,732.61	616,994.11	660,713.11	722,762.97	780,966.82	845,793.57	894,672.57	926,664.82	962,699.82	1,007,489.82
36292 36300	Dallas Substation Storage Battery Equipment	50,000.00 11,323.64												
36400	Poles, Towers, Fixtures	8,230,599.45	8,430,165.45	8,445,568.31	8,468,495.28	8,484,443.23	8,530,334.46	8,548,703.78	8,558,375.03	8,579,997.49	8,592,420.02	8,606,010.04	8,623,707.18	8,591,595.76
36500	Conductor - Overhead	8,623,548.81	8,631,350.45	8,649,804.75	8,652,053.60	8,655,704.94	8,660,844.80	8,661,572.13	8,662,634.33	8,662,634.33	8,664,985.54	8,666,916.40	8,668,472.69	8,902,697.91
36600 36700	Conduit - Underground	40,702,276.17	40,709,428.11	40,718,883.21	40,729,393.78	40,734,368.23	40,740,088.07	41,085,454.79	41,470,271.38	41,673,906.53	41,713,949.90	41,725,905.38	41,749,675.75	42,488,914.90
36700	Conductor - Underground Underground Cond and Dev	39,903,846.39 14,215,362.33	39,931,791.71 14,263,075.66	40,100,105.01 14,264,472.50	40,168,174.77 14,267,909.84	40,317,560.63 14,269,455.30	40,453,274.53 14,271,428.60	40,758,543.89 14,393,091.49	40,832,831.75 14,537,720.95	40,864,141.34 14,635,076.31	40,879,604.81 14.640.711.07	41,072,841.72 14,716,414.66	41,243,898.51 14,772,776.98	42,211,089.96 14,870,034.91
36800	Line Transformers	9,685,539.23	9,691,703.05	9,691,703.05	9,691,703.05	9,691,703.05	9,691,703.05	9,691,857.84	9,691,857.84	9,691,888.40	9,691,888.40	9,692,010.65	9,692,010.65	9,784,302.03
36810	Line Transformers - Overhead	1,985,836.05	1,988,163.36	1,988,163.36	1,991,350.50	1,991,350.50	1,994,349.70	1,994,920.26	1,995,246.22	1,995,246.22	1,995,925.46	1,996,056.10	1,996,816.85	1,997,212.93
36820 36840	Line Transformers - Underground  Dist Plant Line Transform	11,968,035.40 50,051.35	11,980,960.58 50,051.35	11,995,904.82 50,051.35	12,022,990.85 50,051.35	12,025,730.33 50,051.35	12,059,690.41 50,051.35	12,123,028.57 50,051.35	12,185,952.52 50,051.35	12,187,015.30 50,051.35	12,187,901.66 50,051.35	12,261,306.38 50,051.35	12,262,430.51 50,051.35	12,463,614.66 50,051.35
36900	Services	6,478,604.27	6,479,513.87	6.480.038.28	6,484,138.54	6,487,312.67	6,493,878.84	6.498.541.84	6,505,137.13	6,510,380.19	6,514,722.68	6,532,918.96	6,540,242.22	6,540,999.97
36910	Services - Overhead	712,248.47	712,848.48	713,845.27	714,168.10	714,168.10	714,168.10	714,331.12	714,501.70	714,610.38	715,411.61	717,401.38	718,479.97	718,958.27
36920	Services - Underground	4,367,265.66	4,392,989.84	4,409,806.45	4,428,436.73	4,439,457.56	4,456,983.98	4,476,011.47	4,494,646.56	4,509,902.73	4,521,700.82	4,537,946.27	4,547,593.96	4,474,038.50
37000 37100	Meters Installation Cust. Premises	4,408,539.08 119,716.08	4,414,411.77 119,716.08	4,437,385.24 119,716.08	4,469,238.73 119,716.08	4,472,143.05 119,716.08	4,474,350.53 119,716.08	4,478,378.97 119,716.08	4,490,034.17 119,716.08	4,494,058.39 119,716.08	4,505,110.08 119,716.08	4,519,812.03 119,716.08	4,524,632.39 119,716.08	4,523,995.92 119,716.08
37200	Leased Pr. Cust. Premises	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82
37300	Lighting and Signal System	3,588,388.14	3,588,388.14	3,588,388.14	3,588,388.14	3,588,388.14	3,588,388.14	3,588,496.82	3,588,810.59	3,588,810.59	3,588,810.59	3,589,605.01	3,589,605.01	3,589,605.01
37320	Traffic Signals	804,915.87	805,023.48	805,023.48	805,023.48	805,023.48	805,023.48	805,145.73	805,145.73	805,145.73	805,145.73	805,746.09	805,746.09	805,746.09
37330 38900	Distr Plant Tone Control Land and Land Rights	144.60 20,097.17												
39000	Structures & Improvements	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49
39010	S & I - City Shops Elec	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18
39020	S & I - City Shops Non-Elec	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00
39100 39200	Office Furniture & Fixtures Transportation Equipment	473,346.10 66,100.05	473,346.10 66,100.05	473,346.10 66,100.05	473,346.10 66,100.05	473,346.10 66,100.05	560,023.97 66,100.05	560,023.97 66,100.05	564,657.11 66,100.05	564,657.11 66,100.05	564,657.11 66,100.05	564,657.11 66,100.05	564,657.11 66,100.05	564,657.11 66,100.05
39300	Stores Equipment	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99
39400	Tools, Shop & Garage Equip	242,009.17	242,009.17	242,009.17	242,009.17	242,009.17	242,009.17	242,009.17	242,009.17	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68
39500	Laboratory Equip	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23
39600 39700	Power Operated Equip  Communication Equip	542,335.93 2,775,172.23	542,417.44 2,827,733.02											
39710	Communication Equip - Shops	216,102.33	216,102.33	216,102.33	216,102.33	216,102.33	216,102.33	216,102.33	216,102.33	216,102.33	216,102.33	216,102.33	216,102.33	216,102.33
39712	Communication Equip - GEMS Software	344,747.22	344,747.22	344,747.22	344,747.22	344,747.22	344,747.22	344,747.22	344,747.22	344,747.22	344,747.22	344,747.22	344,747.22	344,747.22
39713 39800	Work Order System	262,799.51 463.892.82	262,799.51	262,799.51	262,799.51	262,799.51	262,799.51	262,799.51	262,799.51	262,799.51	262,799.51	262,799.51	262,799.51	262,799.51
39800	Miscellaneous Equipment	,	463,892.82	463,892.82	463,892.82	463,892.82	463,892.82	463,892.82	463,892.82	463,892.82	463,892.82	463,892.82	463,892.82	521,913.56
	TOTAL FIXED ASSETS	212,691,061.50	213,081,557.91	213,370,487.27	214,512,242.97	214,760,252.83	215,194,559.48	216,995,428.72	217,846,684.04	218,321,026.37	218,496,970.38	218,968,413.08	219,342,344.82	223,182,656.29

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED BALANCE SHEET As of December 31, 2020

Acct. No.	Account Title	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
ACCUMULA	ACCUMULATED DEPRECIATION													
10810	Accum Depr - Transmission	(744,059.26)	(753,571.86)	(763,084.45)	(772,597.05)	(782,109.64)	(791,622.24)	(801,134.83)	(810,647.43)	(820,160.02)	(829,672.62)	(839,185.21)	(848,697.81)	(858,210.40)
10812	Accum Depr - Distribution	(86,854,491.80)	(87,343,888.96)	(87,833,286.10)	(88,322,683.26)	(88,812,080.39)	(89,291,551.68)	(89,771,022.95)	(90,250,494.24)	(90,729,965.51)	(91,209,436.81)	(91,688,908.08)	(92,168,379.38)	(92,647,850.64)
10814	Accum Depr - General Plant	(5,695,071.88)	(5,712,334.89)	(5,729,597.88)	(5,746,860.89)	(5,764,123.88)	(5,781,386.89)	(5,798,649.88)	(5,815,912.89)	(5,833,175.88)	(5,850,438.88)	(5,867,701.87)	(5,884,964.87)	(5,902,227.86)
10816	Accum Depr - City Shops	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)
10820	Cost of Property Retired	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22
10830	Ut Plant - Cost of Removal	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74
10840	Utility Plant - Salvage	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)
	TOTAL ACCUMULATED DEPR	(105,092,209.57)	(105,608,382.34)	(106,124,555.06)	(106,640,727.83)	(107,156,900.54)	(107,663,147.44)	(108,169,394.29)	(108,675,641.19)	(109,181,888.04)	(109,688,134.94)	(110,194,381.79)	(110,700,628.69)	(111,206,875.53)
LIABILITIES														
22143	Cur Ptn LTD - 2009 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
22148	Cur Ptn LTD - 2013 Rev Ref Bonds	(980,000.00)	(980,000.00)	(980,000.00)	(980,000.00)	(980,000.00)	(980,000.00)	(980,000.00)	(980,000.00)	(980,000.00)	(980,000.00)	(980,000.00)	(635,000.00)	(635,000.00)
22152	Cur Ptn LTD - 2015 Bonds	(385,000.00)	(385,000.00)	(385,000.00)	(385,000.00)	(385,000.00)	(385,000.00)	(385,000.00)	(385,000.00)	(385,000.00)	(385,000.00)	(385,000.00)	(455,000.00)	(455,000.00)
22153	Cur Ptn LTD - 2018 Bonds	(1,385,000.00)	(1,385,000.00)	(1,385,000.00)	(1,385,000.00)	(1,385,000.00)	(1,385,000.00)	(1,385,000.00)	(1,385,000.00)	(1,385,000.00)	(1,385,000.00)	(1,385,000.00)	(1,775,000.00)	(1,775,000.00)
22154	Cur Ptn LTD - 2019 Bonds	(295,000.00)	(295,000.00)	(295,000.00)	(295,000.00)	(295,000.00)	(295,000.00)	(295,000.00)	(295,000.00)	(295,000.00)	(295,000.00)	(295,000.00)	(255,000.00)	(255,000.00)
22161	2013 Rev Ref Bonds Outstanding	(15,465,000.00)	(15,465,000.00)	(15,465,000.00)	(15,465,000.00)	(15,465,000.00)	(15,465,000.00)	(15,465,000.00)	(15,465,000.00)	(15,465,000.00)	(15,465,000.00)	(15,465,000.00)	(14,830,000.00)	(14,830,000.00)
22162	2015 Rev Bonds Outstanding	(18,835,000.00)	(18,835,000.00)	(18,835,000.00)	(18,835,000.00)	(18,835,000.00)	(18,835,000.00)	(18,835,000.00)	(18,835,000.00)	(18,835,000.00)	(18,835,000.00)	(18,835,000.00)	(18,380,000.00)	(18,380,000.00)
22163	2018 Rev Bonds Outstanding	(17,095,000.00)	(17,095,000.00)	(17,095,000.00)	(17,095,000.00)	(17,095,000.00)	(17,095,000.00)	(17,095,000.00)	(17,095,000.00)	(17,095,000.00)	(17,095,000.00)	(17,095,000.00)	(15,320,000.00)	(15,320,000.00)
22164	2019 Rev Bonds Outstanding	(15,375,000.00)	(15,375,000.00)	(15,375,000.00)	(15,375,000.00)	(15,375,000.00)	(15,375,000.00)	(15,375,000.00)	(15,375,000.00)	(15,375,000.00)	(15,375,000.00)	(15,375,000.00)	(15,120,000.00)	(15,120,000.00)
22830	Net Pension Liability	(2,036,735.00)	(2,036,735.00)	(2,036,735.00)	(2,036,735.00)	(2,036,735.00)	(2,036,735.00)	(2,036,735.00)	(2,036,735.00)	(2,036,735.00)	(2,036,735.00)	(2,036,735.00)	(2,036,735.00)	(1,954,998.00)
22840	Net OPEB Liability	(875,686.65)	(875,686.65)	(875,686.65)	(875,686.65)	(875,686.65)	(875,686.65)	(875,686.65)	(875,686.65)	(875,686.65)	(875,686.65)	(875,686.65)	(875,686.65)	(954,206.73)
23200	A/P - Accrued Power Bills	(3,175,540.00)	(3,833,728.82)	(3,275,250.82)	(3,142,450.82)	(3,039,241.09)	(2,985,207.09)	(3,034,463.09)	(3,448,209.26)	(3,588,878.26)	(3,200,211.09)	(3,163,581.09)	(5,759,545.26)	(3,181,877.81)
23209	Accts Pay - Inventory	-	2,237.56	5,760.07	5,760.07	5,760.07	5,760.07	5,760.07	8,236.15	8,236.15	7,966.15	11,193.92	11,193.92	-
23210	Accts Pay - Payroll	(201,835.12)	(196,626.82)	(196,626.82)	(196,626.82)	(196,626.82)	(196,626.82)	(196,626.82)	(196,626.82)	(196,626.82)	(196,626.82)	(196,626.82)	(196,626.82)	(250,459.87)
23211	Accts Pay - Excise Tax	(6.78)	(245,263.61)	(255,319.54)	(231,580.85)	(244,299.71)	(179,568.65)	(181,914.80)	(214,831.02)	(262,325.43)	(7,977.00)	(6,910.77)	(105,410.88)	(250.64)
23212	Accounts Payable	(2,670,402.54)	(4,736,191.87)	(1,179,712.26)	(1,279,987.17)	(646,957.92)	(779,576.12)	(1,954,556.27)	(901,532.56)	(600,713.97)	(829,979.72)	(660,486.61)	(725,514.61)	(523,832.24)
23214	Deferred Revenue - Fac Fee Deposit	(645,241.70)	(672,841.70)	(684,841.70)	(684,841.70)	(497,840.70)	(497,840.70)	(616,640.70)	(616,640.70)	(638,840.70)	(704,840.70)	(704,840.70)	(704,840.70)	(704,840.70)
23750	Accrued Interest - Bonds	(485,856.33)	(745,839.08)	(1,005,821.83)	(1,265,804.58)	(1,525,787.33)	(345,483.96)	(599,770.98)	(854,058.00)	(1,108,345.02)	(1,362,632.04)	(1,616,919.06)	(335,886.04)	(580,575.15)
24200	Accrued Sick and Vacation	(663,157.40)	(663,157.40)	(663,157.40)	(663,157.40)	(663,157.40)	(663,157.40)	(663,157.40)	(663,157.40)	(663,157.40)	(663,157.40)	(663,157.40)	(663,157.40)	(768,986.84)
25300	Deferred Credit - Pension	(1,335,108.00)	(1,335,108.00)	(1,335,108.00)	(1,335,108.00)	(1,335,108.00)	(1,335,108.00)	(1,335,108.00)	(1,335,108.00)	(1,335,108.00)	(1,335,108.00)	(1,335,108.00)	(1,335,108.00)	(729,165.00)
25310	Deferred Credit - OPEB	(73,178.98)	(73,178.98)	(73,178.98)	(73,178.98)	(73,178.98)	(73,178.98)	(73,178.98)	(73,178.98)	(73,178.98)	(73,178.98)	(73,178.98)	(73,178.98)	(110,445.12)
25402	Prepaid Lease - BPUD	(135,910.09)	(135,910.09)	(135,910.09)	(135,910.09)	(135,910.09)	(135,910.09)	(135,910.09)	(135,910.09)	(135,910.09)	(135,910.09)	(135,910.09)	(135,910.09)	(130,876.38)
25700	Unamortized Gain on 2007 Refunded	(5,919.16)	(5,889.86)	(5,860.56)	(5,831.26)	(5,801.96)	(5,772.66)	(5,743.36)	(5,714.06)	(5,684.76)	(5,655.46)	(5,626.16)	(5,596.86)	(5,567.56)
-	TOTAL LIABILITIES	(82,119,577.75)	(85,368,920.32)	(81,532,449.58)	(81,736,139.25)	(81,085,571.58)	(79,919,092.05)	(81,518,732.07)	(81,164,152.39)	(81,327,954.93)	(81,234,732.80)	(81,278,573.41)	(79,712,003.37)	(76,666,082.04)
NET INCOM	E & FUND EQUITY													
NI	Net Income - Year to Date	(5,054,236.55)	(175,650.95)	(957,246.86)	(1,326,105.19)	(1,873,913.52)	(1,219,200.94)	(712,565.54)	(741,306.96)	(1,370,688.54)	(2,786,630.31)	(2,833,513.00)	(3,412,626.57)	(5,044,464.73)
21600	Unappro Retained Earnings	(40,952,577.82)	(46,006,814.37)	(46,006,814.37)	(46,006,814.37)	(46,006,814.37)	(46,006,814.37)	(46,006,814.37)	(46,006,814.37)	(46,006,814.37)	(46,006,814.37)	(46,006,814.37)	(46,006,814.37)	(46,006,814.37)
27150	Contributed Capital	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)
43900	Adjust to Retained Earnings	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64
	TOTAL NET INCOME & FUND EQUITY	(57,502,561.36)	(57,678,212.31)	(58,459,808.22)	(58,828,666.55)	(59,376,474.88)	(58,721,762.30)	(58,215,126.90)	(58,243,868.32)	(58,873,249.90)	(60,289,191.67)	(60,336,074.36)	(60,915,187.93)	(62,547,026.09)
	TOTAL ASSETS	139,622,139.11	143,047,132.63	139,992,257.80	140,564,805.80	140,462,046.46	138,640,854.35	139,733,858.97	139,408,020.71	140,201,204.83	141,523,924.47	141,614,647.77	140,627,191.30	139,213,108.13
	TOTAL LIABILITIES & FUND EQUITY	(139,622,139.11)	(143,047,132.63)	(139,992,257.80)	(140,564,805.80)	(140,462,046.46)	(138,640,854.35)	(139,733,858.97)	(139,408,020.71)	(140,201,204.83)	(141,523,924.47)	(141,614,647.77)	(140,627,191.30)	(139,213,108.13)

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED REVENUE SHEET CY 2020 ACTUAL

#### REVENUES

Acct. No	Account Title	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Year To Date
41900	Interest Income	(42,681.07)	(45,829.89)	(40,929.68)	(25,273.34)	(12,728.28)	(22,579.58)	(15,097.74)	(14,424.42)	(11,386.88)	(11,106.74)	(6,437.31)	(9,474.88)	(257,949.81)
41900	(Gain)/Loss on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	59,671.44	59,671.44
41910	Interest (Consv Loan Int Payments)	(4,547.38)	(1,385.78)	(6,917.93)	(4,402.67)	(4,259.02)	(4,415.90)	(4,414.77)	(4,365.47)	(4,334.02)	(4,382.06)	(4,287.09)	(4,181.92)	(51,894.01)
41911	Interest on Conservation Loan Investment	(447.27)	(408.25)	(336.48)	(205.22)	(129.80)	(93.35)	(81.05)	(66.88)	(51.99)	(48.69)	(40.72)	(40.76)	(1,950.46)
41912	Other Interest Thru Collection Agency	(204.17)	(169.50)	(99.34)	-	(494.88)	(64.71)	(66.76)	(59.41)	(37.70)	(4,092.73)	(66.69)	(152.93)	(5,508.82)
41920	BPA - Conservation Admin Fee		(45,507.23)	(9,863.33)	(2,953.80)		-	(8,820.17)	(38,122.02)	(39,659.39)	(3,519.22)	(6,333.26)	(3,861.21)	(158,639.63)
41921	BPA - Conservation Program (EEI)	(560.00)	(147,068.04)	(89,580.05)	(31,689.83)	(2,400.00)	(9,061.90)	(150,371.55)	(72,737.00)	(62,914.54)	(45,961.95)	(31,666.32)	(48,896.46)	(692,907.64)
42100	Miscellaneous Revenue	-	(1,440.61)	(14,937.23)	(1,547.55)	(403.41)	-	(13,931.63)	(131.82)	(3,137.73)	(160.40)	-	(300.57)	(35,990.95)
43902	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	Electric Utility Tax	(562,004.71)	(554,761.62)	(514,652.17)	(530,081.36)	(406,497.16)	(401,733.57)	(491,800.79)	(569,608.99)	(542,792.53)	(472,636.09)	(477,884.17)	(552,013.27)	(6,076,466.43)
44010	Energy: Residential	(3,430,343.78)	(2,937,380.23)	(2,890,160.70)	(2,895,011.13)	(1,932,574.23)	(1,768,945.26)	(2,490,279.02)	(3,070,007.05)	(2,616,086.64)	(2,263,776.17)	(2,317,218.95)	(3,195,076.46)	(31,806,859.62)
44210	General Service	282.52	-	-	-	-	-	-	-	-	-	-	-	282.52
44211	Small Gen Service	(587,652.55)	(596,506.93)	(525,053.04)	(500,705.52)	(391,242.92)	(422,708.37)	(491,882.02)	(524,200.56)	(545,079.37)	(475,115.41)	(506,275.19)	(539,050.15)	(6,105,472.03)
44212	Medium Gen Service	(660,747.90)	(863,163.66)	(720,437.17)	(707,694.30)	(615,551.66)	(595,516.90)	(697,430.88)	(774,898.01)	(810,409.27)	(697,322.42)	(716,428.94)	(725,548.74)	(8,585,149.85)
44213	Large Gen Service	(585,852.59)	(728,307.12)	(626,638.04)	(659,879.86)	(629,590.92)	(657,872.90)	(704,533.01)	(836,421.67)	(861,794.65)	(754,802.36)	(744,937.60)	(725,602.01)	(8,516,232.73)
44215	Cable TV Amp	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(5,620.47)	(3,601.65)	(5,620.47)	(47,257.44)
44221	Small Industrial	(228,598.56)	(259,974.71)	(251,170.26)	(322,925.70)	(241,770.33)	(236,154.48)	(280,312.83)	(219,767.69)	(314,415.57)	(282,411.18)	(253,983.06)	(261,970.12)	(3,153,454.49)
44222	Large Industrial	(508,740.76)	(541,246.20)	(482,275.96)	(513,202.53)	(408,380.19)	(447,692.57)	(392,019.98)	(442,137.63)	(426,318.51)	(399,524.59)	(465,742.69)	(438,328.08)	(5,465,609.69)
44225	Large Irrigation	(1,197.50)	(1,264.52)	(1,409.60)	(52,479.04)	(102,446.28)	(143,111.88)	(178,746.85)	(202,152.96)	(203,036.37)	(151,032.72)	(85,251.84)	(7,129.11)	(1,129,258.67)
44230	Small Irrigation	(1,672.25)	(974.96)	(652.34)	(13,974.95)	(11,378.12)	(11,540.79)	(16,321.02)	(18,106.86)	(19,250.11)	(18,409.71)	(9,138.62)	(3,044.51)	(124,464.24)
44410	Street Lighting	(30,446.34)	(28,482.06)	(27,926.71)	(29,859.60)	(29,777.10)	(28,297.80)	(29,241.06)	(29,557.57)	(30,210.00)	(31,250.48)	(31,269.08)	(31,537.54)	(357,855.34)
44420	Traffic Lighting	(3,416.95)	(3,794.38)	(3,493.48)	(3,224.05)	(3,264.02)	(2,896.31)	(2,886.06)	(2,912.70)	(3,007.45)	(3,229.01)	(3,410.42)	(3,791.64)	(39,326.47)
45100	Misc Service Revenue	(675.00)	(450.00)	(675.00)		(225.00)		(900.00)	(675.00)	(675.00)	(450.00)	(900.00)	(106,843.22)	(112,468.22)
45110	New Accounts	(6,090.00)	(6,675.00)	(8,820.00)	(4,590.00)	(9,630.00)	(7,425.00)	(6,990.00)	(2,670.00)	(9,810.00)	(2,010.00)	(7,455.00)	(13,530.00)	(85,695.00)
45120	Reimb Loan Service Fees	(351.00)	(2,313.00)	(1,993.00)	(1,083.00)	(611.00)	(3,584.00)	(980.00)	(1,477.00)	(490.00)	(2,826.00)	(714.00)	(9,295.32)	(25,717.32)
45122	Permanent Service Fees	(24,893.11)	(27,077.65)	(23,879.31)	(3,008.73)	(17,250.12)	(20,175.00)	(30,617.87)	(28,190.00)	(18,620.00)	(20,575.00)	(20,126.61)	(27,861.30)	(262,274.70)
45123	Damages & Claims	-	(1,109.22)	- (4.004.40)	(070.40)	(3,891.47)	-	-	- (4.000.00)	- (4.004.04)	(7,321.68)	(0.040.57)	12,322.37	(00.050.44)
45124	Rewires & Underground Conversion	(00.040.00)	(37,818.24)	(1,304.49)	(670.16)	(404.54)	(400 700 00)	(07.050.74)	(1,009.82)	(1,024.81)	(1,869.27)	(8,348.57)	(10,609.21)	(63,059.11)
45125	Facilities Fees	(39,818.03)	(46,648.83)	(36,401.18)	(81,277.18)	(17,986.10)	(122,793.86)	(67,350.74)	(12,790.24)	(134,502.04)	(24,287.83)	(3,343.27)	(21,654.38)	(608,853.68)
45126	Contributed Capital (NonCash)  Disconnect/Reconnect Fees	(04.005.00)	(16,225.00)	(9,700.00)	200.00	(50.00)	(150.00)	(100.00)	-	(200.00)	100.00	(100.00)	(590,213.68)	(590,213.68)
45150	Operations Disconnect/Rec Fees	(21,925.00)	(1,692.19)				(100.00)		-	. ,		_ , ,	(150.00)	(48,300.00)
45152 45154	Delinquent Account Fees	(20,828.35)	(26,722.64)	(25,454.00)	20,534.80	980.20	(5,142.80)	(18,184.40)	15,119.00	7,651.80	(177.81)	(3,385.20)	(1,089.40)	(56,698.80)
45160	Rental Lights Contract	(20,828.35)	(10,737.27)	(25,454.00)	(11,450.94)	(9,858.09)	(9,849.75)	(10,457.40)	(11,440.65)	(10,307.86)	(10,934.59)	(10,402.22)	(11,192.46)	(128,462.12)
45170	Land Sales	(10,940.97)	(3,836.89)	(10,003.92)	(11,450.94)	(9,036.09)	(9,049.75)	(10,457.40)	(11,440.03)	(10,307.00)	(10,934.39)	(1,916.64)	(11,192.40)	(5,753.53)
45170	Pole Contacts-Telecable		(3,030.09)			-	1.952.00	-	(102,815.50)	-		(1,910.04)	<del></del>	(100,863.50)
45602	BAB Federal Interest Subsidy			-	(947.11)	- :	1,952.00	-	(102,615.50)					(947.11)
45603	COVID Assistance				(947.11)	- :				(271,157.92)	(132,196.52)	-	(115,772.22)	(519,126.66)
45610	Gain/Loss on Sale of Scrapped Assets	(5,162.32)	(1,551.47)		(733.14)	(496.65)	- :	(312.62)	(1,524.67)	(969.88)	(132,190.32)		(4,320.32)	(15,071.07)
45629	Meter Reading Revenue	(26,625.36)	(22,086.38)	(21,672.98)	(17,190.99)	(18,326.75)	(25,916.80)	(18,000.91)	(18,352.05)	(15,001.54)	(20,365.29)	(21,038.55)	(19,796.32)	(244,373.92)
45630	Work For City Depts	(20,023.30)	(12,231.13)	(21,072.90)	(83,691.15)	(10,320.73)	(12,401.15)	(10,000.91)	(44,415.75)	(117,281.05)	(50,364.54)	(12,367.86)	(161,729.76)	(494,482.39)
45654	Land Lease		(12,231.13)	-	(65,091.15)	- :	(12,401.15)	-	(44,415.75)	(117,201.03)	(50,364.54)	(12,307.00)	(5,033.71)	(5,033.71)
45004	Land Loado			<u>-</u>					<u>-</u>			<u>-</u>	(5,055.71)	(3,033.71)
	TOTAL REVENUES	(6,809,748.05)	(6,978,442.25)	(6,350,919.04)	(6,482,619.70)	(4,874,239.49)	(4,961,874.28)	(6,125,732.78)	(7,033,522.04)	(7,069,912.67)	(5,897,680.93)	(5,754,071.52)	(7,582,718.32)	(75,921,481.07)

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED EXPENSE SHEET CY 2020 ACTUAL

#### **EXPENSES**

	.020													
Acct. No	Account Title	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Year To Date
40300	Depr Exp Transmission	8,691.85	8,691.84	8,691.85	8,691.84	8,691.85	8,691.84	8,691.85	8,691.84	8,691.85	8,691.84	8,691.85	8,691.84	104,302.14
40302	Depr Exp Distribution	490,217.91	490,217.89	490,217.91	490,217.88	480,292.04	480,292.02	480,292.04	480,292.02	480,292.05	480,292.02	480,292.05	480,292.01	5,803,207.84
40304	Depr Exp Misc	17,263.01	17,262.99	17,263.01	17,262.99	17,263.01	17,262.99	17,263.01	17,262.99	17,263.00	17,262.99	17,263.00	17,262.99	207,155.98
40310	Transfer To Equip Replacement Fund	26,743.50	26,743.50	26,743.50	26,743.50	26,743.50	26,743.50	26,743.50	26,743.50	26,743.50	26,743.50	26,743.50	26,743.50	320,922.00
40311	Transfer To Broadband Fund	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
40810	Taxes-City Occupation	562,269.90	555,066.60	512,041.37	533,666.52	406,804.28	402,043.39	492,108.57	569,909.19	542,836.35	473,115.54	478,171.28	552,491.89	6,080,524.88
40910	Taxes-State B&O	1,923.47	1,292.62	1,498.22	1,721.97	946.56	5,641.99	(544.58)	1,417.88	2,065.46	1,007.54	819.84	1,308.18	19,099.15
40920	Taxes-State Public Utility	243,178.54	253,865.32	337,251.18	240,476.31	177,862.80	174,850.43	215,388.83	254,486.10	-	-	104,736.61	246,943.08	2,249,039.20
41600	Contract Work Locator	-	-	-	-	-	-	-	-	-	78.17	-	-	78.17
41710	Non-Utility Operations	69,026.27	77,868.38	69,697.85	90,035.62	81,317.37	80,101.95	69,456.59	68,253.61	70,216.62	98,715.86	59,613.79	29,086.95	863,390.86
41711	Non-Billable Work For Other Depts	-	-	-	-	420.53	-	-	-	-	-	-	-	420.53
42750	Accrued Interest Bonds	259,982.75	259,982.75	259,982.75	259,982.75	254,287.02	254,287.02	254,287.02	254,287.02	254,287.02	254,287.02	244,689.11	244,689.11	3,055,031.34
42810	Amort of Loss on Reacquired Debt	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	31,457.76
42900	Amort of Debt Premium	(23,036.04)	(23,036.04)	(23,036.04)	(23,036.04)	(23,036.04)	(23,036.04)	(23,036.04)	(23,036.04)	(23,036.04)	(23,036.04)	(23,036.04)	(23,036.04)	(276,432.48)
43901	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	
55500	Purchased Power	3,361,384.00	2,864,105.00	2,803,438.00	2,728,499.00	2,640,977.00	2,619,661.00	3,007,456.00	3,105,794.00	2,812,226.00	2,834,891.00	2,269,444.00	2,743,277.00	33,791,152.00
55501	BPUD Energy Charges For City Customers	-	1,474.12	477.55	476.95	-	699.81	-	410.01	891.98	364.03	-	1,368.19	6,162.64
55503	Purchased Power - Non Federal	153,710.40	143,793.60	153,503.80	148,752.00	153,710.40	148,752.00	153,710.40	153,710.40	160,668.83	162,192.00	157,178.00	162,192.00	1,851,873.83
55504	Purchased Power - Renewable	-	-	-	-	-	-	-	-	-	-	-	20,142.55	20,142.55
56500	Transmission Expense	449,939.00	388,740.00	316,607.00	300,002.00	333,490.00	404,062.00	437,520.00	479,851.00	372,835.00	313,540.00	338,437.00	415,225.00	4,550,248.00
58000	Oper-Supervision & Engineering	126,958.10	125,968.81	126,288.33	180,751.18	102,748.22	102,959.78	102,571.36	110,253.37	98,924.10	145,595.12	103,695.56	(58,959.33)	1,267,754.60
58100	Oper-Load Dispatching	14,753.85	14,678.79	14,876.02	21,167.72	16,137.02	17,805.37	19,405.61	20,431.06	18,245.13	25,804.58	17,902.00	(21,822.24)	179,384.91
58200	Oper-Station Expense	631.57	547.16	-	3,200.72	6,194.38	4,846.58	-	-	412.62	1,757.49	9,391.00	-	26,981.52
58300	Oper-Overhead Line	11,689.57	57,217.44	48,252.48	16,623.51	17,008.23	16,666.25	23,595.98	52,864.97	59,839.63	35,894.86	44,843.57	36,630.00	421,126.49
58400	Oper-Underground Line	-	15,130.25	571.79	3,015.32	20,376.51	19,108.22	5,010.55	6,810.12	415.05	5,810.33	3,968.16	20,551.82	100,768.12
58500	Oper-Street Light & Signal	432.36	404.71	-	699.46	1,249.04	-	-	-	-	244.53	436.66	(269.02)	3,197.74
58510	Oper-Street Lights	43,793.19	76,025.58	29,804.33	55,018.05	30,256.19	48,885.89	28,549.03	35,072.04	16,055.24	47,751.99	54,264.10	(12,132.69)	453,342.94
58520	Oper-Telemeter Systems	113.00	-	1,880.94	1,797.53	96.58	-	156.45	75.96	135.65	-	-	836.41	5,092.52
58530	Oper-Traffic Signals	-	-	-	-	-	-	-	-	-	454.13	-	-	454.13
58550	Oper-Rental Lighting	-	457.34	816.68	-	-	-	-	-	-	-	-	-	1,274.02
58600	Oper-Meter Expense	1,707.12	16,723.57	2,142.98	3,036.76	3,050.85	3,984.07	-	1,272.57	10,786.12	9,346.15	-	(2,375.81)	49,674.38
58800	Oper-Misc Distribution	69,859.86	68,262.62	172,670.26	128,777.72	70,748.83	72,737.80	76,473.56	68,976.93	59,266.16	83,825.52	57,997.74	63,235.17	992,832.17
58900	Oper-Rents	717.21	1,434.42	717.21	717.21	-	1,434.41	-	717.22	1,434.39	-	717.17	717.22	8,606.46
59000	Maint-Supervision & Engineering	2,816.71	6,045.33	7,687.59	11,882.28	5,174.80	4,308.60	2,892.49	1,783.39	3,100.43	3,805.64	3,776.94	(9,748.21)	43,525.99
59100	Maint-Structures	-	167.61	-	-	152.71	-	-	-	470.00	-	-	375.53	1,165.85
59200	Maint-Station Equip	3,286.10	2,173.70	2,235.62	894.93	298.52	3,371.35	9,177.02	5,527.84	3,463.96	2,919.45	20,670.42	(7,833.39)	46,185.52
59300	Maint-Overhead Lines	2,053.36	1,911.60	8,468.66	13,590.41	20,139.10	11,878.96	6,696.89	9,681.53	55.84	16,390.79	6,482.58	(11,704.51)	85,645.21
59400	Maint-Underground Lines	1,917.51	13,454.10	5,666.51	4,690.71	18,392.29	21,867.73	20,706.29	29,481.03	31,313.27	23,587.00	20,951.15	(10,613.57)	181,414.02
59500	Maint-Line Transformers	6,285.51	3,061.34	4,723.88	16,967.01	13,106.47	9,396.86	6,084.80	417.72	3,875.33	3,134.48	7,046.51	10,730.17	84,830.08
59510	Maint-Line Transformers OH	-	503.46	144.12			2,214.54	1,197.36		91.69	257.94	1,102.37		5,511.48
59520	Maint-Line Transformers Underground	-	1,857.67	3,483.05	4,265.23	1,378.00	2,223.16	344.27	122.25	825.19	17,123.38	219.58	4,006.50	35,848.28
59600	Maint-Street Lighting	-	-	-	1,846.88	2,359.97	542.05	675.06	764.07	58.95	1,581.11	873.32	605.50	9,306.91
59620	Other Maintenance	-	-	3,059.92	97.54		-	268.57			38.42	378.44		3,842.89
59700	Maint-Meters	787.64	55.00	85.80	461.65	4,113.82	1,343.54	1,422.25	1,311.74	1,196.47	4,410.81	1,814.66	3,277.59	20,280.97
59800	Maint-Misc Distr Plant	135,022.92	143,899.41	105,713.90	211,320.74	227,903.98	213,005.39	224,829.03	227,695.86	207,989.53	232,109.19	220,949.88	200,366.58	2,350,806.41
59810	Maint-Vehicles	40.075.10	-	-		-	-		- 70 110 70	- 00 500 04	-	-	785.90	785.90
90200	Meter Reading Expense	43,275.46	43,338.46	52,611.20	71,806.06	57,959.04	69,271.23	72,476.92	70,413.78	63,596.21	80,896.57	94,297.74	163,050.94	882,993.61
90300	Customer Records & Collections	136,747.38	152,072.38	135,578.16	107,384.26	104,221.75	(83,452.48)	103,980.10	104,182.11	104,589.41	105,107.17	104,164.06	106,939.34	1,181,513.64
90400	Uncollectible Accounts	10,350.00	10,350.00	10,350.00	10,350.00	10,350.00	10,350.00	10,350.00	10,350.00	10,350.00	10,350.00	10,350.00	251,408.97	365,258.97
90840	Customer Assistance Cons Program	44,265.20 48,785.09	145,987.88 38,665.86	72,519.23 42,778.57	35,148.82 53,154.72	31,019.64 43,692.11	71,292.59 48,293.42	52,943.54 42,328.87	69,287.30	37,535.37	127,763.46	45,880.10	662,589.46	1,396,232.59 593,365.85
92000 92100	Admin & General Salaries	1,668.99	18,698.87	1,181.30	1,283.09	733.07	48,293.42	2,308.05	40,961.78 1,305.54	47,148.85 (143.45)	65,098.72 1,211.27	39,272.50 3,123.08	83,185.36 4,351.43	35,941.65
	Office Supplies & Expense													
92300 92400	Outside Service Employees	33,775.79 11,080.87	45,976.37 11,080.83	43,053.63 11,080.83	39,637.04 11,080.83	38,351.75 11,080.83	63,342.25 11,080.83	41,756.10 11,080.83	34,768.67 11,080.83	44,142.40 11,080.83	41,152.49 11,080.83	37,468.17 11,080.83	87,740.61 11,080.83	551,165.27 132,970.00
	Insurance								22.178.78					
92600 93000	Employee Pension & Benefits	25,660.03 2,662.50	22,031.09 14,212.47	22,153.56 9,252.56	26,462.79 6,354.26	22,149.49 5,652.58	22,000.61 483.24	22,010.27 529.27	22,178.78 444.83	22,179.50 1,721.76	24,011.77 6,097.93	20,157.06 804.96	(628,241.10) 2,040.44	(377,246.15) 50,256.80
	Misc General Expenses			9,202.00	0,304.20				444.03					
93021	Organizational Dues	163,872.00	10,550.00	-	-	15,252.33	397.48	-	-	-	206.00	-	5,562.40	195,840.21
93022	Information Systems Services	62,712.17	62,712.17	62,712.17	62,712.17	62,712.17	91,474.17	62,712.17	62,712.17	62,712.17	62,712.17	62,712.17	62,712.13	781,308.00
-														
	TOTAL EXPENSES	6,634,097.10	6,196,846.34	5,982,060.71	5,934,811.37	5,528,952.07	5,468,509.68	6,096,991.36	6,404,140.46	5,653,970.90	5,850,798.24	5,174,957.95	5,950,880.16	70,877,016.34
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	Net Income	175,650.95	781,595.91	368,858.33	547,808.33	(654,712.58)	(506,635.40)	28,741.42	629,381.58	1,415,941.77	46,882.69	579,113.57	1,631,838.16	5,044,464.73