



**CITY OF RICHLAND, WASHINGTON**  
**Electric Utility Financial Statements**

**For the Quarter Ended**  
**September 30, 2024**  
(Unaudited)

*Prepared by:*  
Finance Department

*Issued on:*  
October 31, 2024

**CITY OF RICHLAND, WASHINGTON**  
**ELECTRIC UTILITY FINANCIAL STATEMENTS**  
**September 30, 2024**

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# CITY OF RICHLAND, WASHINGTON

## ELECTRIC UTILITY

### 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.

#### 1st Quarter

- BPA made its decision on the application of \$285.4M excess revenues in the FFY2023 period resulting from secondary power sales. BPA's Administrator announced December 22, 2023 that Reserve Distribution Clause (RDC) credits will be credited on the City's wholesale power bills from December 2023-September 2024 for an estimated total credit of \$3,358,204.
- The 2024 capital work plan for Energy Services is budgeted for \$10.7M with major work including:
  - \$1.6M – Renewal & Replacement of underground cable in the Duportail - bypass highway area
  - \$1.9M – Renewal & replacement of underground cable in the Willow Brook area.
  - \$5.0M – Stevens and Thayer Substation rebuilds.
  - \$1.6M – Development line extensions and pole replacements.
  - \$1.1M – Fusion Substation engineering and new residential services.

#### 2nd Quarter

- RES worked with The Energy Authority (TEA) for a recommendation to auction 50% of excess carbon emission allowances to be auctioned through the WA Department of Ecology's 7<sup>th</sup> auction scheduled for September 2024. No-cost carbon allowances are received from Ecology as part of the State's Climate Commitment Act (CCA) and can be used to offset electric utility carbon emissions for generated energy. RES has a low carbon emission fuel mix with nearly 90% being carbon free generated from hydro and nuclear resources. The auction could generate revenues of \$815k from 33,938 carbon allowances at an auction floor of \$24.02 per allowance. If WA voter initiative I-2117 passes in November, it is expected to unwind the Clean Energy Transformation Act (CETA) and CCA requirements causing the value of carbon allowances to be worthless.

#### 3rd Quarter

- The WA Department of Ecology's 7<sup>th</sup> carbon allocation auction, as a part of the State's CCA, settled on September 30, 2024. The auction settlement price was \$29.88 per allowance with 33,938 allowances auctioned for \$1,014,067. Ecology's 8<sup>th</sup> carbon allocation auction will take place in December after State voter initiative I-2117 is decided in November.
- The State Department of Commerce administered a Washington Families Clean Energy Credits grant for the City as part of funding from the CCA. The grant allowed electric utility bill credits of up to \$200 per eligible residential household customer having less than 80% of the Benton County area mean income. The total grant award was \$1,010,693 with the funds applied to customer's electric account before the initiative ended September 15, 2024.
- City staff and the Utility Advisory Committee (UAC) recommended the City's utility discount for low-income electric customers align with the State's definition of low income being less than 200% of the Federal poverty level (FPL) or less than 80% of the area mean income. The State low-income definition is codified in RCW 19.405.120 and WAC 194-40-030. Electric utilities are required to demonstrate progress in providing energy assistance and reducing

3rd Quarter (Cont'd)

energy burden for low-income households. Staff's recommendation is for the electric utility discount program to be tiered with a 25% discount for 0-50% of FPL, 15% discount for 50-100% FPL, 10% discount for 100-150 FPL and 5% for 150-200% FPL or less than 80% area mean income.

# CITY OF RICHLAND, WASHINGTON

## ELECTRIC UTILITY

### 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 Federal government signed an agreement, on December 14, 2023, related to Columbia River System Operations (CRSO) litigation that stays further litigation. The agreement is expected to commit the Federal government to providing tribal developed generation resources as replacement resources for the Lower Snake River Dams (LSRD).
- The AMI project is 93.8% complete with the 30,900 total electric meter installations and 95.1% complete with the 21,900 total water meter installations. A new customer portal will be included in the MyMeter project replacing CIS eCare portal and is expected to be complete by the end of 2024. An internal and external customer facing outage map solution is still being evaluated.
- Washington State carbon regulations and electrification efforts continue to cause higher demand and lower availability of energy generation resource options. The 2024-2028 non-Federal forward power costs are approximately \$80-\$90/MWh. The current BPA Tier 2 costs are approximately \$40-\$60/MWh. Beginning October 2023 and through 2028, Energy Services has selected BPA to provide the energy above Tier 1 allocations at the Tier 2 rate.
- BPA completed the feasibility study for the L0534 Atlas Agro interconnection. The study identified the transmission interconnection would cost approximately \$180M and include 500kV/230kV and 115kV infrastructure improvements. A \$6.2M reimbursable agreement was signed between the City and BPA for preliminary engineering activities with the L0534 Facility Study required before an interconnection construction agreement can be considered.
- An MOU between the City and Atlas Agro was signed that identified additional definitive agreements are to be developed and approved.

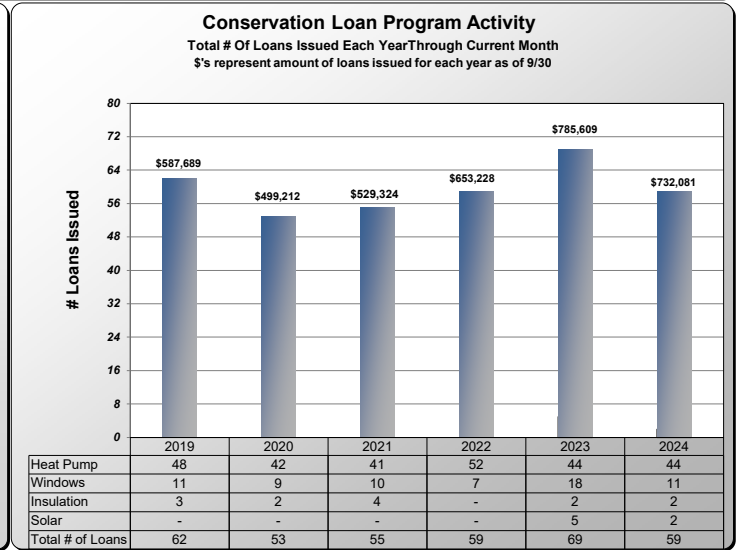
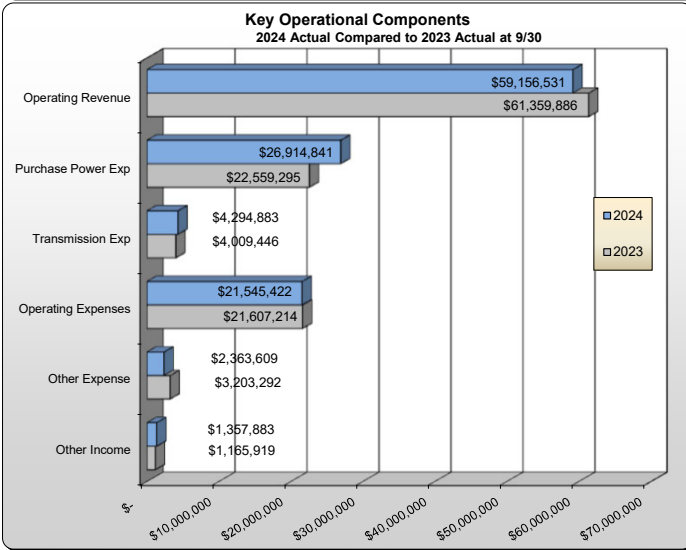
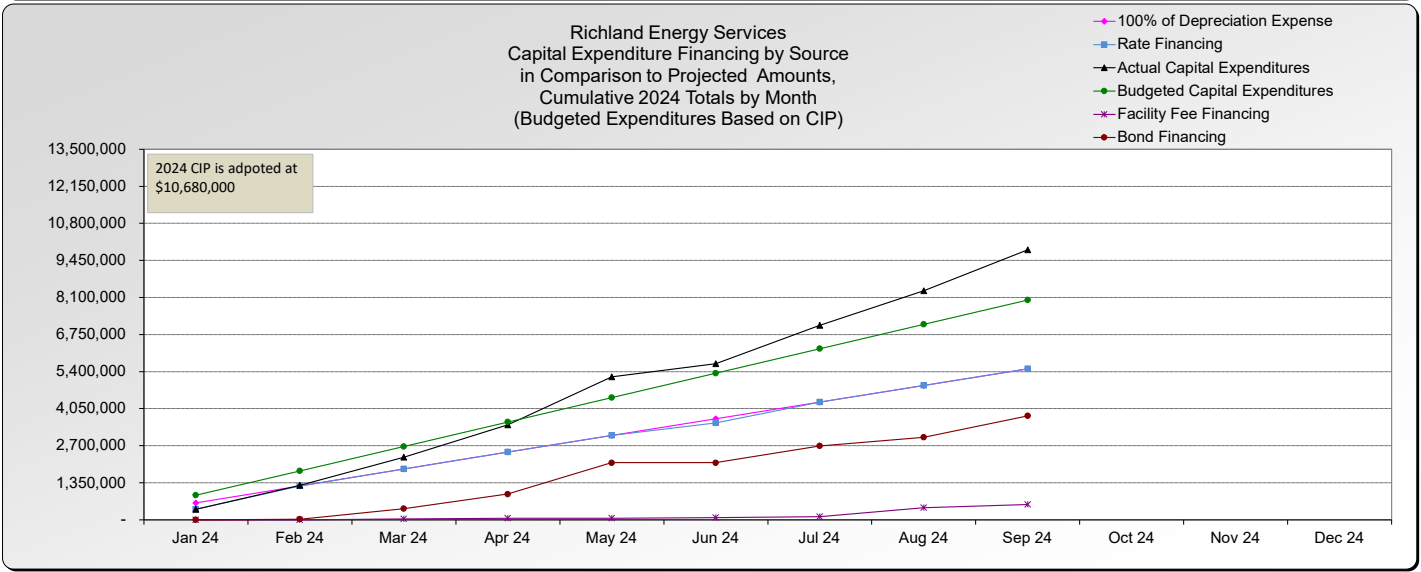
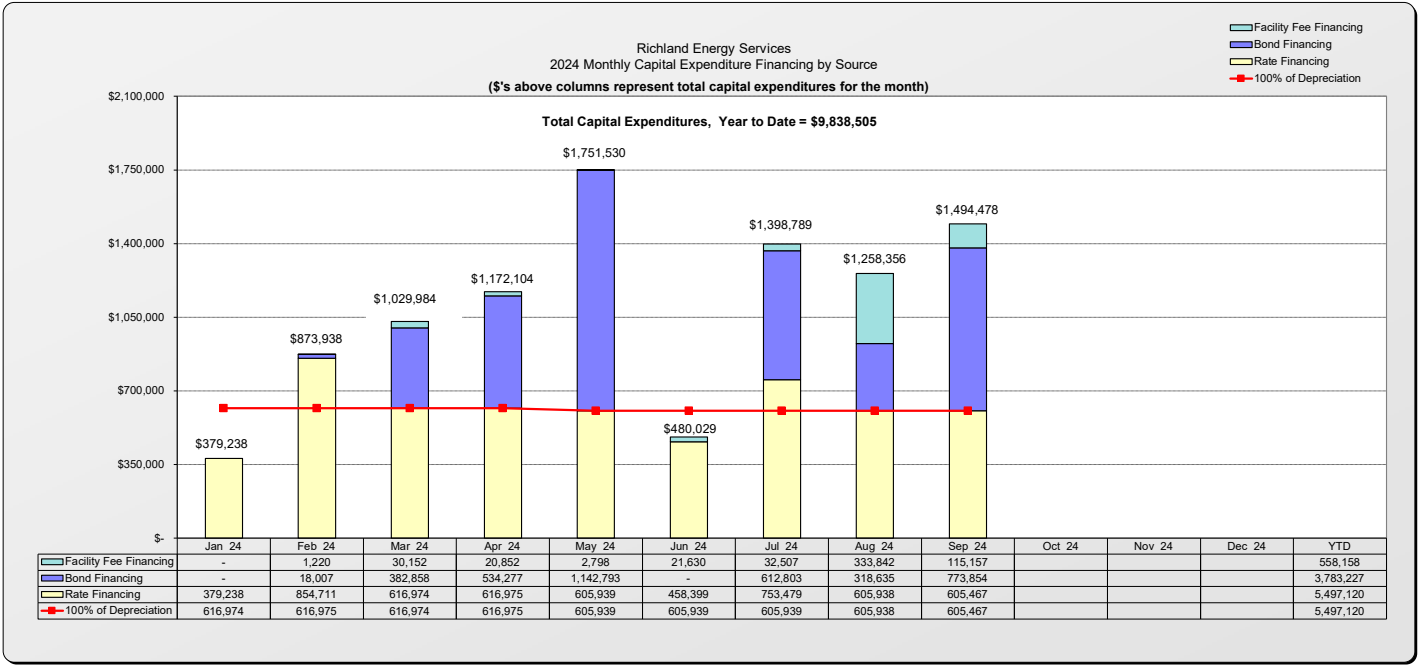
#### 2nd Quarter

- Lighthouse Energy Consulting prepared a 2024 Resource Plan that was presented to the Utility Advisory Committee. A Resource Plan (RP) or Integrated Resource Plan (IRP) is required, through RCW 19.280, to be developed and submitted to the WA State Department of Commerce every two years. The 2024 RP identifies BPA as the projected 10-year energy resource except for the renewable power purchase agreement (PPA) with Tucci Energy for power from the Horn Rapids Solar, Storage and Training (HRSST) site. City Council approved the 2024 RP through Resolution 2024-93 on August 7, 2024. The 2024 RP was submitted to Commerce on August 13, 2024.
- The Capital Work Plan (CWP) expenses through May were \$2.1M. The largest CWP item was \$1.0M towards development request line extension work. This is significant increase in line extension work through mid-year compared to \$1.2M expended in all of 2023. The AMI project is 98.1% complete with the 30,900 total electric meter installations and 97.2% complete with the 21,900 total water meter installations.

### 3rd Quarter

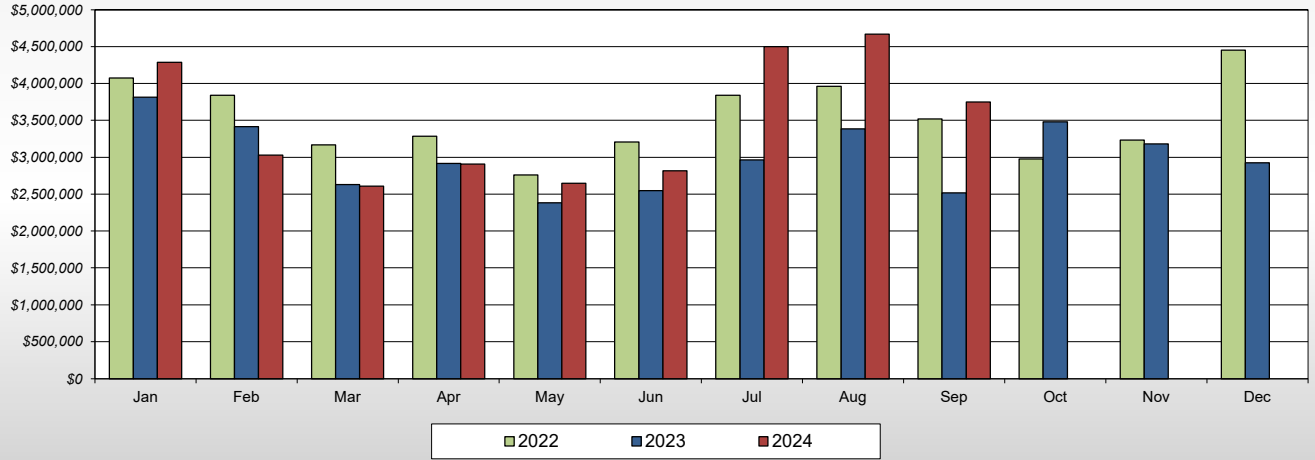
- BPA revised its capital work schedule for the Stevens & Thayer Drive transmission line which caused RES to delay coordinated CWP at Stevens & Thayer Substations. The 2024 CWP projected capital expenditures were reduced to \$7.2M of the total \$11.4M originally planned. CWP expenditures through July were \$2.9M.
- RES presented an Electric Utility Wildfire Mitigation Plan to the UAC on September 10, 2024. The mitigation plan is a requirement codified in RCW 19.29A.170 using a template created by Department of Natural Resources (DNR) and Department of Commerce with plan elements based upon best practices to reduce the risk of wildfire and the resulting damage and losses. UAC supported staff's recommendation and City Council approved the mitigation plan through Resolution No. 2024-132 on October 1, 2024. The wildfire mitigation plan was submitted to DNR on October 24, 2024.
- RES prepared a 2023 fuel mix report summarizing the percentage mix of power purchased from various fuel sources. The annual fuel mix summary is an RCW 19.29A.060 requirement to be submitted to WA State Department of Commerce. The 2023 fuel mix is approximately 90% from clean carbon free power sources and like the 2020-2022 reported fuel mix.
- Through October, the AMI project is 98.9% complete with the 30,923 total electric meter installations and 98.9% complete with the 21,900 total water meter installations.

## CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY FINANCIAL TREND INFORMATION September 30, 2024

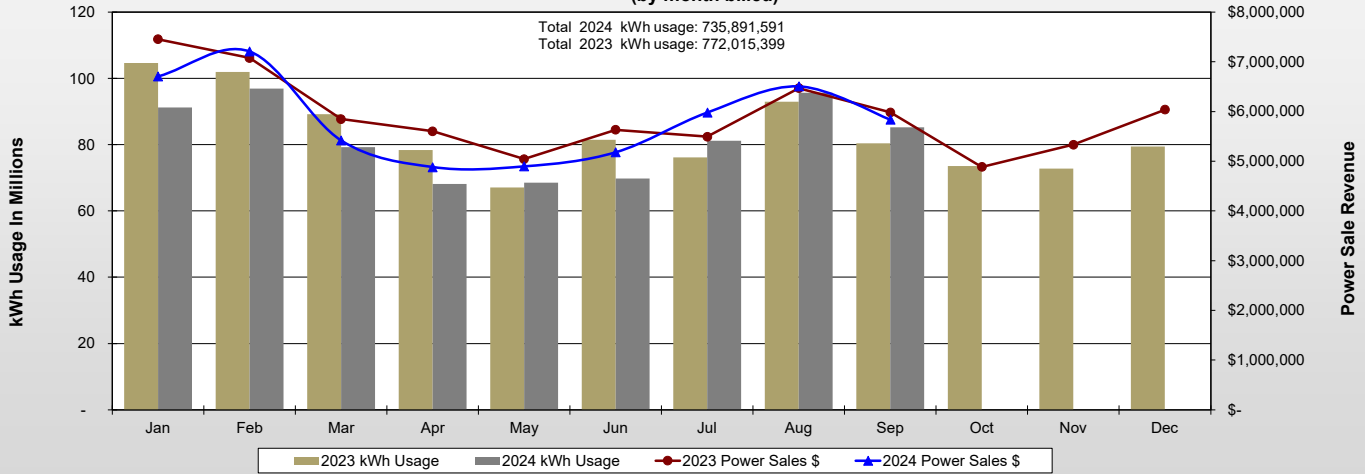


**CITY OF RICHLAND, WASHINGTON**  
**ELECTRIC UTILITY FINANCIAL TREND INFORMATION, CONTINUED**  
**September 30, 2024**

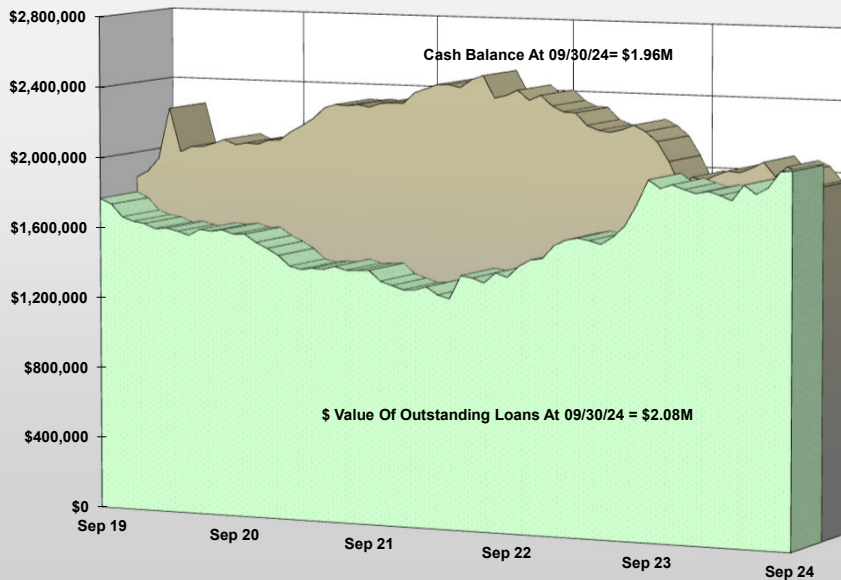
**Monthly Power & Transmission Costs**



**Energy kWh Usage & Power Sale Revenue (by month billed)**



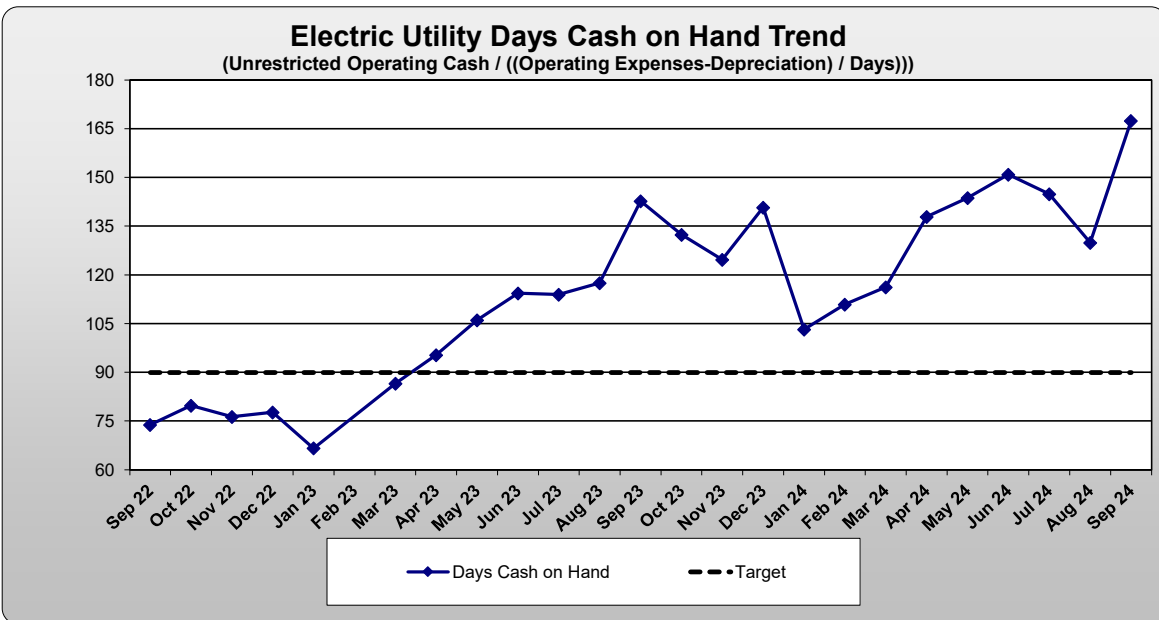
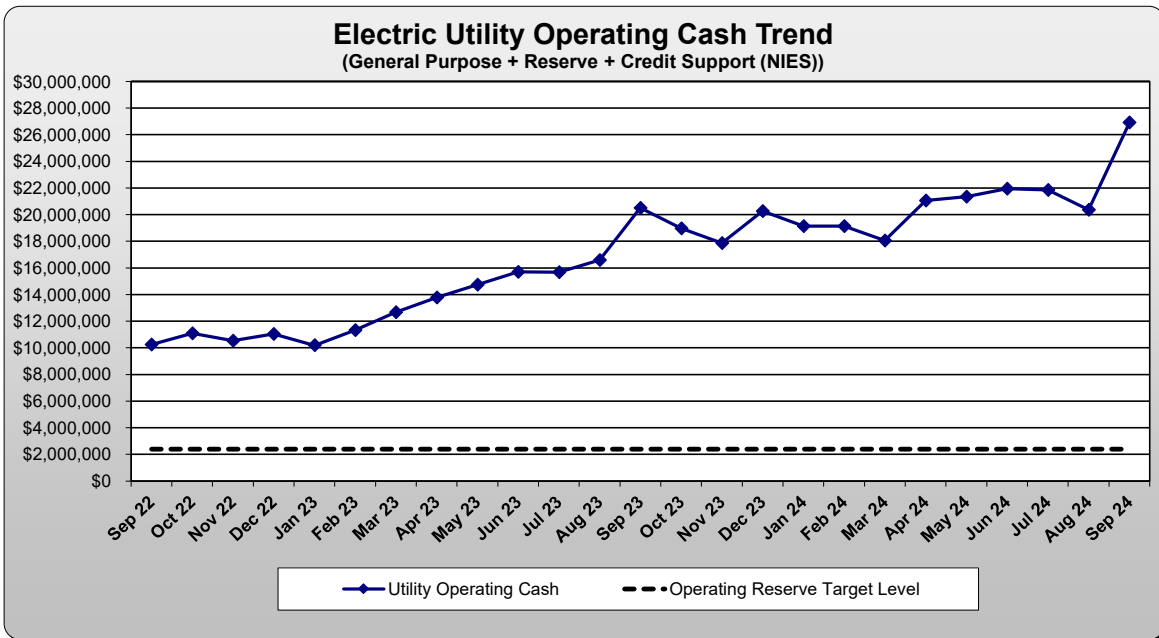
**Conservation Cash & Outstanding Loan Balance History**





**CITY OF RICHLAND, WASHINGTON  
ELECTRIC UTILITY  
CASH POSITION  
September 30, 2024**

	<b>September 30, 2024</b>	<b>September 30, 2023</b>
<b>Unrestricted Cash and Investments:</b>		
Operating Cash, General Purpose	\$ 24,524,384	\$ 17,464,053
Operating Cash, Reserve	2,400,000	2,400,000
Conservation Loan Cash	1,960,125	1,931,374
Credit Support Reserve Cash (NIES)	-	639,000
<b>Total Unrestricted Cash and Investments:</b>	<b>28,884,509</b>	<b>22,434,426</b>
<b>Restricted Cash and Investments:</b>		
Revenue Bond Proceeds	3,596,270	10,252,066
Facility Development Fees (Line Extension)	3,417,588	1,281,017
Construction Allowances Subject To Refund (Note 1)	452,788	357,832
Bond Redemption Set-Aside	3,931,234	3,674,731
Bond Reserve (Note 11)	3,708,351	3,665,656
<b>Total Restricted Cash and Investments:</b>	<b>15,106,232</b>	<b>19,231,302</b>
<b>Total Cash</b>	<b>\$ 43,990,741</b>	<b>\$ 41,665,728</b>



**CITY OF RICHLAND, WASHINGTON**  
**ELECTRIC UTILITY**  
**COMPARATIVE BALANCE SHEET**  
**September 30, 2024 and 2023**

	<u>2024</u>	<u>2023</u>	<u>2024 - 2023 (+/-)</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	\$ 28,884,509	\$ 22,398,753	\$ 6,485,756
Deposits With Third Parties	1,900	1,900	-
Investments	-	-	-
Receivables:			
Customer Utility Accounts, (net) (Note 8)	3,063,498	3,276,603	(213,105)
Customer Conservation Loans	2,920,368	2,625,406	294,962
Miscellaneous	123,291	87,082	36,210
Prepaid Expenses	80,816	60,555	20,261
Inventory	8,258,168	8,136,732	121,436
<b>Total Current Assets</b>	<b><u>43,332,550</u></b>	<b><u>36,587,032</u></b>	<b><u>6,745,518</u></b>
<b>Noncurrent</b>			
Restricted Cash	15,106,232	19,231,302	(4,125,070)
Restricted Investments (Note 12)	-	-	-
Net Pension Asset	1,854,814	1,866,386	(11,572)
Lease Receivable	388,133	528,760	(140,628)
Capital:			
Land	837,461	837,428	33
Depreciable Assets (net)	5,614,485	5,804,129	(189,644)
Infrastructure	124,511,731	117,996,996	6,514,735
Construction in Progress	4,521,314	2,176,837	2,344,477
Total Capital Assets (net)	135,484,992	126,815,390	8,669,602
<b>Total Noncurrent Assets</b>	<b><u>152,834,170</u></b>	<b><u>148,441,838</u></b>	<b><u>4,532,960</u></b>
<b>TOTAL ASSETS</b>	<b><u>196,166,720</u></b>	<b><u>185,028,870</u></b>	<b><u>11,278,478</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Unamortized Loss - Reacquired Debt (Note 2)	71,762	76,493	(4,732)
Other Deferred Debits (Note 2)	2,578,022	2,686,506	(108,484)
<b>Total Deferred Outflows of Resources</b>	<b><u>2,649,784</u></b>	<b><u>2,763,000</u></b>	<b><u>(113,216)</u></b>
<b>LIABILITIES:</b>			
<b>Current Liabilities</b>			
Accounts Payable & Accrued Expenses	11,384,539	7,675,882	3,708,657
Due to Other Funds	-	-	-
Current Portion of Compensated Absences	397,592	397,994	(402)
Current Portion of Bond Principal Payable	2,435,000	2,295,000	140,000
<b>Total Current Liabilities</b>	<b><u>14,217,131</u></b>	<b><u>10,368,876</u></b>	<b><u>3,848,254</u></b>
<b>Noncurrent Liabilities</b>			
Noncurrent Portion of Compensated Absences	397,592	397,994	(402)
Revenue Bonds Payable	75,173,087	77,937,226	(2,764,139)
Unearned Revenue	568,563	478,641	89,923
Net OPEB Liability (Note 14)	681,997	642,892	39,106
Net Pension Liability	801,160	1,076,136	(274,976)
<b>Total Noncurrent Liabilities</b>	<b><u>77,622,400</u></b>	<b><u>80,532,889</u></b>	<b><u>(2,910,489)</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>91,839,531</u></b>	<b><u>90,901,765</u></b>	<b><u>937,766</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unamortized Gain - Reacquired Debt (Note 2)	1,103,204	1,163,772	(60,568)
Other Deferred Credits (Note 2)	1,778,607	2,923,285	(1,144,678)
<b>Total Deferred Outflows of Resources</b>	<b><u>2,881,811</u></b>	<b><u>4,087,057</u></b>	<b><u>(1,205,247)</u></b>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	60,441,733	47,559,214	12,882,519
Restricted For:			
Debt Service	7,639,585	7,340,387	299,199
Capital Improvements	3,870,376	1,638,849	2,231,527
Pension	2,363,118	1,752,752	610,366
Unrestricted (Note 14)	29,780,350	34,511,845	(4,731,495)
<b>TOTAL NET POSITION</b>	<b><u>\$ 104,095,163</u></b>	<b><u>\$ 92,803,047</u></b>	<b><u>\$ 11,292,116</u></b>

**CITY OF RICHLAND, WASHINGTON  
ELECTRIC UTILITY  
COMPARATIVE STATEMENT OF OPERATIONS  
THIRD QUARTER 2024**

	Quarter Ended 9/30/2024	Quarter Ended 9/30/2023	% Variance From 2023
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<b>OPERATING REVENUES:</b>			
Power Sales Revenue	\$ 18,329,271	\$ 17,946,674	2%
Utility Occupation Tax	1,701,028	1,669,171	2%
Other Operating Revenues (Note 3)	<u>496,465</u>	<u>765,028</u>	-35%
<b>Total Operating Revenues</b>	<u>20,526,763</u>	<u>20,380,873</u>	1%
<b>OPERATING EXPENSES:</b>			
Power	11,320,220	7,441,498	52%
Transmission	<u>1,597,134</u>	<u>1,424,891</u>	12%
Total Purchased Power	<u>12,917,354</u>	<u>8,866,389</u>	46%
Distribution Operations and Maintenance (O&M)			
Distribution - Operations	882,278	1,121,825	-21%
Distribution - Maintenance	<u>365,766</u>	<u>498,682</u>	-27%
Total Distribution O&M	<u>1,248,044</u>	<u>1,620,507</u>	-23%
Customer Accounting			
Meter Reading Expense	43,185	51,032	-15%
Customer Records & Collections	210,103	242,899	-14%
Bad Debt Expense (Note 9)	<u>33,930</u>	<u>40,590</u>	-16%
Total Customer Accounting	<u>287,219</u>	<u>334,520</u>	-14%
Conservation & Customer Service (Note 10)	445,565	600,613	-26%
Administration & General	700,167	711,512	-2%
Depreciation	1,817,345	1,753,754	4%
Taxes	2,481,811	2,204,810	13%
Operating Transfer to Equipment Replacement Fund	208,216	189,287	0%
Other Operating Expenses (Note 4)	<u>627</u>	<u>661</u>	-5%
Total Non-Power Operating Expenses	<u>7,188,993</u>	<u>7,415,664</u>	-3%
<b>Total Operating Expenses</b>	<u>20,106,347</u>	<u>16,282,053</u>	23%
<b>OPERATING INCOME (LOSS):</b>	<u>420,416</u>	<u>4,098,820</u>	<b>-90%</b>
<b>OTHER INCOME:</b>			
Interest Income	349,228	384,397	-9%
Gain / (Loss) on Fair Market Value (FMV) Adjustment	-	-	NA
Other Income (Note 5)	71,309	211,266	-66%
City Shops Rental	<u>-</u>	<u>-</u>	NA
<b>Total Other Income:</b>	<u>420,537</u>	<u>595,663</u>	<b>-29%</b>
<b>OTHER EXPENSE:</b>			
Interest on Long-Term Debt	789,637	1,015,171	-22%
Debt Issuance Expense	-	117,873	-100%
Amortization of Bond Discount / Premium	(82,285)	(82,285)	0%
Amortization of Loss on Reacquired Debt	(13,959)	(13,959)	0%
Other Expenses (Note 6)	<u>88,173</u>	<u>172,298</u>	-49%
<b>Total Other Expense:</b>	<u>781,566</u>	<u>1,209,098</u>	-35%
<b>NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<u>59,388</u>	<u>3,485,386</u>	<b>-98%</b>
Capital Contributions - Facility Development Fees (Note 7)	1,249,359	621,433	101%
Transfers From General Fund	-	-	NA
Transfers To Broadband Fund (Note 12)	<u>(7,500)</u>	<u>(7,500)</u>	0%
<b>Total of Capital Contributions and Transfers to Other Funds</b>	<u>1,241,859</u>	<u>613,933</u>	102%
<b>CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS</b>	<u>1,301,247</u>	<u>4,099,319</u>	<b>-68%</b>
Prior Period Adjustments	<u>-</u>	<u>-</u>	
<b>CHANGE IN NET POSITION</b>	<u>\$ 1,301,247</u>	<u>\$ 4,099,319</u>	<b>-68%</b>

**CITY OF RICHLAND, WASHINGTON  
ELECTRIC UTILITY  
COMPARATIVE STATEMENT OF OPERATIONS  
September 30, 2024**

	9/30/2024	9/30/2023	% Variance From 2023
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<b>OPERATING REVENUES:</b>			
Power Sales Revenue	\$ 52,630,220	\$ 54,600,547	-4%
Utility Occupation Tax	4,883,104	5,071,310	-4%
Other Operating Revenues (Note 3)	<u>1,643,207</u>	<u>1,688,029</u>	-3%
<b>Total Operating Revenues</b>	<u>59,156,531</u>	<u>61,359,886</u>	-4%
<b>OPERATING EXPENSES:</b>			
Power	26,914,841	22,559,295	19%
Transmission	<u>4,294,883</u>	<u>4,009,446</u>	7%
Total Purchased Power	<u>31,209,724</u>	<u>26,568,741</u>	17%
Distribution Operations and Maintenance (O&M)			
Distribution - Operations	3,004,070	3,262,326	-8%
Distribution - Maintenance	<u>952,872</u>	<u>1,295,571</u>	-26%
Total Distribution O&M	<u>3,956,942</u>	<u>4,557,897</u>	-13%
Customer Accounting			
Meter Reading Expense	123,117	167,620	-27%
Customer Records & Collections	630,789	742,060	-15%
Bad Debt Expense (Note 9)	<u>101,790</u>	<u>121,770</u>	-16%
Total Customer Accounting	<u>855,696</u>	<u>1,031,451</u>	-17%
Conservation & Customer Service (Note 10)	1,336,445	938,442	42%
Administration & General	2,145,054	2,099,517	2%
Depreciation	5,497,120	5,261,262	4%
Taxes	7,126,350	7,147,962	0%
Operating Transfer to Equipment Replacement Fund	624,647	567,861	10%
Other Operating Expenses (Note 4)	<u>3,167</u>	<u>2,822</u>	12%
Total Non-Power Operating Expenses	<u>21,545,422</u>	<u>21,607,214</u>	0%
<b>Total Operating Expenses</b>	<u>52,755,146</u>	<u>48,175,955</u>	10%
<b>OPERATING INCOME (LOSS):</b>	<u>6,401,386</u>	<u>13,183,931</u>	-51%
<b>OTHER INCOME:</b>			
Interest Income	1,067,540	826,342	29%
Gain / (Loss) on Fair Market Value (FMV) Adjustment	-	-	NA
Other Income (Note 5)	290,344	339,577	-14%
City Shops Rental	<u>-</u>	<u>-</u>	NA
<b>Total Other Income:</b>	<u>1,357,883</u>	<u>1,165,919</u>	16%
<b>OTHER EXPENSE:</b>			
Interest on Long-Term Debt	2,368,910	2,459,018	-4%
Debt Issuance Expense	-	480,847	-100%
Amortization of Bond Discount / Premium	(246,854)	(243,523)	-1%
Amortization of Loss on Reacquired Debt	(41,878)	(8,534)	-391%
Other Expenses (Note 6)	<u>283,431</u>	<u>515,484</u>	-45%
<b>Total Other Expense:</b>	<u>2,363,609</u>	<u>3,203,292</u>	-26%
<b>NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<u>5,395,659</u>	<u>11,146,558</u>	-52%
Capital Contributions - Facility Development Fees (Note 7)	3,014,078	1,204,317	150%
Transfers From General Fund	-	-	NA
Transfers To Broadband Fund (Note 12)	<u>(22,500)</u>	<u>(22,500)</u>	0%
<b>Total of Capital Contributions and Transfers to Other Funds</b>	<u>2,991,578</u>	<u>1,181,817</u>	153%
<b>CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS</b>	<u>8,387,238</u>	<u>12,328,375</u>	-32%
Prior Period Adjustments	<u>-</u>	<u>-</u>	
<b>CHANGE IN NET POSITION</b>	<u>\$ 8,387,238</u>	<u>\$ 12,328,375</u>	-32%

**CITY OF RICHLAND, WASHINGTON  
ELECTRIC UTILITY  
MONTHLY STATEMENT OF OPERATIONS  
CY 2024 ACTUAL**

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
<b>OPERATING REVENUES:</b>													
Power Sales Revenue	\$ 6,708,366	\$ 7,207,822	\$ 5,421,900	\$ 4,883,572	\$ 4,898,219	\$ 5,181,071	\$ 5,982,809	\$ 6,506,054	\$ 5,840,408	\$ -	\$ -	\$ -	\$ 52,630,220
Utility Occupation Tax	622,773	669,139	503,157	451,713	454,527	480,766	555,230	603,795	542,002	-	-	-	4,883,104
Other Operating Revenues (Note 3)	80,655	338,749	254,101	223,975	120,800	128,462	143,215	197,676	155,574	-	-	-	1,643,207
<b>Total Operating Revenues</b>	<b>7,411,794</b>	<b>8,215,711</b>	<b>6,179,158</b>	<b>5,559,260</b>	<b>5,473,547</b>	<b>5,790,299</b>	<b>6,681,254</b>	<b>7,307,526</b>	<b>6,537,984</b>	-	-	-	<b>59,156,531</b>
<b>OPERATING EXPENSES:</b>													
Power	3,595,002	2,528,526	2,210,828	2,548,303	2,307,594	2,404,369	3,922,289	4,109,870	3,288,061	-	-	-	26,914,841
Transmission	691,934	501,672	396,040	356,687	340,820	410,596	577,458	558,140	461,536	-	-	-	4,294,883
<b>Total Purchased Power</b>	<b>4,286,936</b>	<b>3,030,198</b>	<b>2,606,868</b>	<b>2,904,990</b>	<b>2,648,414</b>	<b>2,814,965</b>	<b>4,499,747</b>	<b>4,668,010</b>	<b>3,749,597</b>	-	-	-	<b>31,209,724</b>
Distribution Operations and Maintenance (O&M)													
Distribution - Operations	305,234	384,159	312,637	457,221	399,309	263,231	296,097	340,376	245,805	-	-	-	3,004,070
Distribution - Maintenance	88,430	114,238	110,651	93,086	113,086	67,614	81,131	160,648	123,987	-	-	-	952,872
<b>Total Distribution O&amp;M</b>	<b>393,665</b>	<b>498,397</b>	<b>423,289</b>	<b>550,307</b>	<b>512,395</b>	<b>330,845</b>	<b>377,227</b>	<b>501,025</b>	<b>369,792</b>	-	-	-	<b>3,956,942</b>
Customer Accounting													
Meter Reading Expense	16,860	18,797	7,356	10,074	12,815	14,031	25,264	11,224	6,697	-	-	-	123,117
Customer Records & Collections	69,360	72,228	69,820	69,650	70,025	69,602	69,985	69,990	70,129	-	-	-	630,789
Bad Debt Expense (Note 9)	11,310	11,310	11,310	11,310	11,310	11,310	11,310	11,310	11,310	-	-	-	101,790
<b>Total Customer Accounting</b>	<b>97,529</b>	<b>102,335</b>	<b>88,487</b>	<b>91,034</b>	<b>94,151</b>	<b>94,942</b>	<b>106,558</b>	<b>92,524</b>	<b>88,136</b>	-	-	-	<b>855,696</b>
Conservation & Customer Service (Note 10)	185,219	191,131	148,510	87,335	219,732	58,954	62,828	329,431	53,306	-	-	-	1,336,445
Administration & General	417,182	221,136	221,212	208,807	183,483	193,067	206,325	286,730	207,112	-	-	-	2,145,054
Depreciation	616,974	616,974	616,974	605,939	605,939	605,939	605,939	605,939	605,467	-	-	-	5,497,120
Taxes	903,777	977,926	735,045	670,705	660,160	696,926	805,765	890,329	785,718	-	-	-	7,126,350
Operating Transfer to Equipment Replacement Fund	69,405	69,405	69,405	69,405	69,405	69,405	69,405	69,405	69,405	-	-	-	624,647
Other Operating Expenses (Note 4)	459	553	465	387	361	317	274	-	353	-	-	-	3,167
<b>Total Non-Power Operating Expenses</b>	<b>2,684,210</b>	<b>2,677,857</b>	<b>2,303,386</b>	<b>2,294,954</b>	<b>2,345,626</b>	<b>2,050,395</b>	<b>2,234,321</b>	<b>2,775,383</b>	<b>2,179,290</b>	-	-	-	<b>21,545,422</b>
<b>Total Operating Expenses</b>	<b>6,971,146</b>	<b>5,708,055</b>	<b>4,910,254</b>	<b>5,199,944</b>	<b>4,994,040</b>	<b>4,865,360</b>	<b>6,734,068</b>	<b>7,443,393</b>	<b>5,928,886</b>	-	-	-	<b>52,755,146</b>
<b>OPERATING INCOME (LOSS):</b>	<b>440,648</b>	<b>2,507,656</b>	<b>1,268,904</b>	<b>359,316</b>	<b>479,507</b>	<b>924,939</b>	<b>(52,814)</b>	<b>(135,867)</b>	<b>609,098</b>	-	-	-	<b>6,401,386</b>
<b>OTHER INCOME :</b>													
Interest Income	138,316	118,099	118,325	120,703	112,685	110,183	125,671	106,644	116,912	-	-	-	1,067,540
Gain / (Loss) on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income (Note 5)	11,110	9,276	11,658	13,143	11,825	162,022	58,016	5,648	7,645	-	-	-	290,344
City Shops Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Income</b>	<b>149,426</b>	<b>127,376</b>	<b>129,984</b>	<b>133,846</b>	<b>124,510</b>	<b>272,205</b>	<b>183,687</b>	<b>112,293</b>	<b>124,557</b>	-	-	-	<b>1,357,883</b>
<b>OTHER EXPENSE :</b>													
Interest on Long-Term Debt	263,212	263,212	263,212	263,212	263,212	263,212	263,212	263,212	263,212	-	-	-	2,368,910
Debt Issuance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of Bond Discount / Premium	(27,428)	(27,428)	(27,428)	(27,428)	(27,428)	(27,428)	(27,428)	(27,428)	(27,428)	-	-	-	(246,854)
Amortization of Loss on Reacquired Debt	(4,653)	(4,653)	(4,653)	(4,653)	(4,653)	(4,653)	(4,653)	(4,653)	(4,653)	-	-	-	(41,878)
Other Expenses (Note 6)	27,693	41,905	36,016	29,813	32,274	27,557	30,153	39,539	18,481	-	-	-	283,431
<b>Total Other Expense:</b>	<b>258,824</b>	<b>273,036</b>	<b>267,146</b>	<b>260,944</b>	<b>263,405</b>	<b>258,688</b>	<b>261,284</b>	<b>270,669</b>	<b>249,612</b>	-	-	-	<b>2,363,609</b>
<b>NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>331,250</b>	<b>2,361,996</b>	<b>1,131,741</b>	<b>232,217</b>	<b>340,612</b>	<b>938,456</b>	<b>(130,411)</b>	<b>(294,244)</b>	<b>484,043</b>	-	-	-	<b>5,395,659</b>
Capital Contributions - Facility Development Fees (Note 7)	-	109,545	392,728	831,615	251,733	179,098	272,399	888,320	88,640	-	-	-	3,014,078
Transfers To Broadband Fund (Note 12)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	-	-	-	(22,500)
<b>Total of Capital Contributions and Transfers to Other Funds</b>	<b>(2,500)</b>	<b>107,045</b>	<b>390,228</b>	<b>829,115</b>	<b>249,233</b>	<b>176,598</b>	<b>269,899</b>	<b>885,820</b>	<b>86,140</b>	-	-	-	<b>2,991,578</b>
<b>CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS</b>	<b>328,750</b>	<b>2,469,040</b>	<b>1,521,969</b>	<b>1,061,332</b>	<b>589,845</b>	<b>1,115,055</b>	<b>139,488</b>	<b>591,575</b>	<b>570,183</b>	-	-	-	<b>8,387,238</b>
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CHANGE IN NET POSITION</b>	<b>\$ 328,750</b>	<b>\$ 2,469,040</b>	<b>\$ 1,521,969</b>	<b>\$ 1,061,332</b>	<b>\$ 589,845</b>	<b>\$ 1,115,055</b>	<b>\$ 139,488</b>	<b>\$ 591,575</b>	<b>\$ 570,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,387,238</b>

**CITY OF RICHLAND, WASHINGTON**  
**ELECTRIC UTILITY**  
**STATEMENT OF CASH FLOWS**  
**September 30, 2024**

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Year To Date
<b>Cash Flows From Operating Activities</b>													
Receipts from power sales to customers	\$ 7,112,885	\$ 7,119,568	\$ 7,199,007	\$ 6,332,550	\$ 5,062,767	\$ 5,657,282	\$ 5,835,348	\$ 7,081,433	\$ 7,352,121	\$ -	\$ -	\$ -	\$ 58,752,961
Other operating cash receipts	312,188	238,943	356,394	1,735,856	135,060	327,942	202,511	190,492	1,670,201	-	-	-	5,169,588
Receipts from interfund rents and services	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments for power	(2,431,346)	(3,599,596)	(2,540,789)	(2,211,972)	(2,551,883)	(2,306,499)	(2,405,134)	(3,920,577)	(22,818)	-	-	-	(21,990,613)
Payment for transmission	(427,844)	(691,934)	(501,672)	(396,040)	(356,687)	(340,820)	(410,596)	(577,458)	(558,140)	-	-	-	(4,261,191)
Payments to suppliers	(4,101,656)	(1,520,144)	(3,758,382)	(590,068)	(310,618)	(1,051,050)	(1,339,293)	(2,286,340)	(173,227)	-	-	-	(15,130,776)
Payments for utility tax	(623,147)	(669,542)	(502,794)	(454,335)	(454,983)	(481,256)	(555,733)	(604,337)	(542,505)	-	-	-	(4,888,633)
Payments to employees	(30,693)	(87,454)	35,779	31,670	52,973	36,930	(8,304)	(28,150)	131,300	-	-	-	134,052
Payments for interfund services	(436,847)	(306,341)	(318,796)	(378,219)	(358,277)	(324,776)	(314,374)	(333,413)	(318,070)	-	-	-	(3,089,114)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(626,460)</b>	<b>483,502</b>	<b>(31,253)</b>	<b>4,069,442</b>	<b>1,218,353</b>	<b>1,517,754</b>	<b>1,004,425</b>	<b>(478,349)</b>	<b>7,538,863</b>	-	-	-	<b>14,696,275</b>
<b>Cash Flows From Noncapital Financing Activities</b>													
Interfund Loan Repayments Received	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer (to) / from Broadband Fund (Note 13)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	-	-	-	(22,500)
Transfer (to) / from General Fund (Note 13)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer (to) / from Industrial Development (Note 13)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Used by Noncapital Financing Activities</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	-	-	-	<b>(22,500)</b>
<b>Cash Flows From Capital and Related Financing Activities</b>													
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Issuance costs (Paid) Refunded	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal Paid on Long-Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Paid on Long-Term Debt	-	-	-	-	(1,579,273)	-	-	-	-	-	-	-	(1,579,273)
Capital Contributions	-	109,545	392,728	831,615	251,733	179,098	272,399	888,320	88,640	-	-	-	3,014,078
Deferred Capital Contributions	-	-	-	-	-	-	-	67,200	-	-	-	-	67,200
Capital Contributions Refunded	-	-	-	-	-	-	-	-	(67,800)	-	-	-	(67,800)
Sale of Land	-	-	-	2,032	1,994	-	-	-	-	-	-	-	4,025
Acquisition and Construction of Capital Assets	(379,238)	(873,938)	(1,029,984)	(1,172,104)	(1,751,531)	(480,029)	(1,398,789)	(1,258,414)	(1,494,478)	-	-	-	(9,838,505)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>(379,238)</b>	<b>(764,394)</b>	<b>(637,256)</b>	<b>(338,457)</b>	<b>(3,077,077)</b>	<b>(300,931)</b>	<b>(1,126,389)</b>	<b>(302,895)</b>	<b>(1,473,638)</b>	-	-	-	<b>(8,400,274)</b>
<b>Cash Flows From Investing Activities</b>													
Interest Received on Investments	138,316	118,099	118,325	120,703	112,685	110,183	125,671	106,644	116,912	-	-	-	1,067,540
Premium Received on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments Sold	20,141,269	-	-	-	-	-	-	-	-	-	-	-	20,141,269
Investments Purchased *	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>20,279,585</b>	<b>118,099</b>	<b>118,325</b>	<b>120,703</b>	<b>112,685</b>	<b>110,183</b>	<b>125,671</b>	<b>106,644</b>	<b>116,912</b>	-	-	-	<b>21,208,809</b>
<b>Net Change in Cash and Cash Equivalents</b>	<b>19,271,388</b>	<b>(165,293)</b>	<b>(552,684)</b>	<b>3,849,187</b>	<b>(1,748,539)</b>	<b>1,324,506</b>	<b>1,206</b>	<b>(677,099)</b>	<b>6,179,637</b>	-	-	-	<b>27,482,310</b>
<b>Cash and Cash Equivalents at Beginning of Period</b>	<b>16,508,431</b>	<b>35,779,819</b>	<b>35,614,526</b>	<b>35,061,842</b>	<b>38,911,030</b>	<b>37,162,491</b>	<b>38,486,997</b>	<b>38,488,203</b>	<b>37,811,104</b>	<b>43,990,741</b>	<b>43,990,741</b>	<b>43,990,741</b>	<b>16,508,431</b>
<b>Cash and Cash Equivalents at End of Period</b>	<b>\$ 35,779,819</b>	<b>\$ 35,614,526</b>	<b>\$ 35,061,842</b>	<b>\$ 38,911,030</b>	<b>\$ 37,162,491</b>	<b>\$ 38,486,997</b>	<b>\$ 38,488,203</b>	<b>37,811,104</b>	<b>43,990,741</b>	<b>43,990,741</b>	<b>43,990,741</b>	<b>43,990,741</b>	<b>\$ 43,990,741</b>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>													
Net Operating Income	\$ 440,648	\$ 2,507,656	\$ 1,268,904	\$ 359,316	\$ 479,507	\$ 924,939	\$ (52,814)	\$ (135,867)	\$ 609,098	\$ -	\$ -	\$ -	\$ 6,401,386
Adjustments to reconcile net operating income to net cash provided by operating activities:													
Depreciation & Amortization	616,974	616,974	616,974	616,974	605,939	605,939	605,939	605,939	605,467	-	-	-	5,497,120
Accrued Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income, Net	(16,583)	(32,629)	(24,357)	(18,702)	(22,443)	134,465	27,863	(33,890)	(10,836)	-	-	-	2,887
Changes in operating assets and liabilities:													
(Increase) / Decrease in Receivables	(482)	(956,865)	(145,271)	2,429,165	(429,916)	(19,942)	(781,082)	(1,681,114)	2,479,396	-	-	-	893,890
(Increase) / Decrease in Inventory	(4,523)	(869,343)	(695,697)	506,983	724,409	(322,081)	(288,679)	180,729	229,530	-	-	-	(538,672)
(Increase) / Decrease in Prepaid Expenses	(274,189)	76,939	26,939	26,939	26,939	26,939	26,939	26,939	26,939	-	-	-	(8,680)
Increase / (Decrease) in Power & Transmission AP	1,432,045	(1,255,198)	(445,766)	320,558	(256,576)	168,388	1,682,945	168,263	3,164,566	-	-	-	4,979,226
Increase / (Decrease) in Accounts Payable	(2,656,156)	542,032	(547,971)	(80,776)	201,771	42,392	(143,486)	534,832	548,809	-	-	-	(1,558,553)
Increase / (Decrease) in Accrued Wages	(30,679)	-	-	-	-	-	-	-	-	-	-	-	(30,679)
Increase / (Decrease) in Unearned Facility Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase / (Decrease) in Prepaid Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
(Increase) in Expired Construction Allowances (Note 1)	-	-	-	-	-	-	-	-	-	-	-	-	-
(Increase) / Decrease in Deferred Charges	(133,516)	(146,064)	(85,007)	(91,014)	(111,277)	(43,284)	(73,200)	(144,179)	(114,107)	-	-	-	(941,648)
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (626,460)</b>	<b>\$ 483,502</b>	<b>\$ (31,253)</b>	<b>\$ 4,069,442</b>	<b>\$ 1,218,353</b>	<b>\$ 1,517,754</b>	<b>\$ 1,004,425</b>	<b>\$ (478,349)</b>	<b>\$ 7,538,863</b>	-	-	-	<b>\$ 14,696,275</b>
<b>Contribution of Capital Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* 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  
 September 30, 2024

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. 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 \$3,081,278 of which \$3,014,078 was recognized as revenue and \$67,200 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.

<b>Other Operating Revenue YTD Through:</b>	<b>September 2024</b>	<b>September 2023</b>	<b>Difference</b>
Permanent Service Fees	\$ 128,001	\$ 121,155	\$ 6,847
New Account Fees	58,020	61,230	(3,210)
Rewire / Charges to Repair Damage	18,850	42,758	(23,908)
Delinquent Account Fees	248,118	269,066	(20,948)
Disconnect Fees	108,050	207,650	(99,600)
Pole Contracts	101,733	101,733	-
BPA - Conservation Program (EEI)	937,692	845,783	91,909
Other	42,743	38,655	4,088
<b>Total Other Operating Revenue</b>	<b>\$ 1,643,207</b>	<b>\$ 1,688,029</b>	<b>\$ (44,822)</b>

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

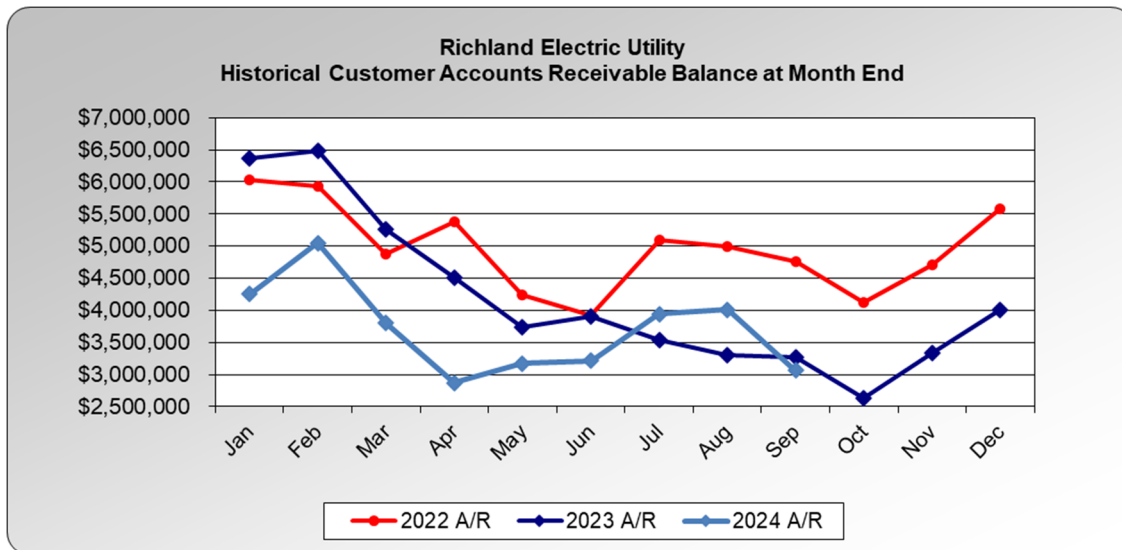
**City of Richland, Washington**  
 Electric Utility  
 Notes to the Financial Statements  
 September 30, 2024

5. Other Income as reported on the Comparative Statement of Operations includes the following revenue sources:

<b>Other Income YTD Through:</b>	<b>September 2024</b>	<b>September 2023</b>	<b>Difference</b>
Interest Collected on Conservation Loan Payments	\$ 47,244	\$ 39,961	\$ 7,283
BPA - Conservation Admin Fee	-	90,000	(90,000)
Meter Reading Revenue	26,423	87,425	(61,002)
Work Performed for City Departments	208,779	114,105	94,674
Gain / (Loss) on Land sales and Disposition of Assets	7,898	8,085	(188)
Other	-	-	-
<b>Total Other Income</b>	<b>\$ 290,344</b>	<b>\$ 339,577</b>	<b>\$ (49,233)</b>

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 September 2024 is \$131,769.

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 \$1,249,359 in facility development fee revenue (capital contributions) in the third quarter of 2024. 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 \$3,014,078 is comprised of \$2,993,078 in fees paid during the year and \$21,000 of expired refundable construction allowances.
8. The outstanding utility accounts receivable balance, net of allowance for doubtful accounts on September 30, 2024, is \$3,063,498. This represents a \$153,364 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  
 September 30, 2024

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

<b>Accounts Receivable YTD Through:</b>	<b>September 2024</b>	<b>September 2023</b>	<b>Difference</b>
Write-Offs	\$ 13,738	\$ (106)	\$ 13,844
Recoveries	5,036	13,670	(8,634)
Balance	\$ 3,063,498	\$ 3,276,603	\$ (213,105)

9. Customer Accounting Expense includes bad debt expense. Customer accounts receivable is 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 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 third quarter of 2024, a total of \$661,000 was spent on ductless heat pumps, windows, insulation and conservation programs. Year-to-date expenses on conservation measures total \$1,901,583.
  
11. Bond ordinances require either maintenance of a cash Bond Reserve or purchase of bond insurance with an AAA rated provider 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, 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.
  
12. 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**  
**September 2024**

REVENUES: (Net of Utility Tax)	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total To Date	Budget	Variance	% Budget
Residential	\$ 4,007,992	\$ 4,081,184	\$ 2,717,779	\$ 2,279,508	\$ 2,215,463	\$ 2,344,265	\$ 2,979,553	\$ 3,166,453	\$ 2,642,584				\$ 26,434,782	\$ 25,476,532	\$ 958,250	4%
Small General Service	663,545	754,336	611,351	549,315	513,986	528,379	572,322	659,237	628,761				5,481,233	4,994,430	486,803	10%
Medium General Service	761,695	915,998	774,305	746,234	707,014	754,242	807,504	940,618	867,437				7,275,045	6,432,141	842,904	13%
Large General Service	620,244	656,646	607,205	621,004	652,242	711,565	735,908	796,504	760,965				6,162,283	6,347,985	(185,702)	-3%
Small Industrial	248,514	287,483	278,919	241,394	348,958	342,051	354,908	485,903	516,932				3,105,062	2,606,451	498,612	19%
Large Industrial	378,826	480,351	402,272	354,779	326,277	313,625	311,408	203,912	209,385				2,980,834	4,123,978	(1,143,144)	-28%
Small Irrigation	1,091	1,555	1,427	20,743	11,494	16,405	18,851	21,518	18,743				111,829	92,003	19,826	22%
Large Irrigation	1,314	1,464	1,419	44,054	95,752	143,807	175,197	205,504	168,474				836,986	1,018,998	(182,012)	-18%
Cable TV Amp	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620				50,584	50,601	(17)	0%
Street Lighting	8,997	8,416	8,997	8,707	8,997	8,707	8,997	8,997	8,707				79,520	272,310	(192,790)	-71%
Rental Lighting	9,314	10,250	9,887	9,517	8,909	9,776	9,955	9,101	10,174				87,784	93,407	(5,623)	-6%
Traffic Lights	1,215	4,517	2,717	2,696	2,607	2,627	2,585	2,687	2,625				24,277	29,358	(5,082)	-17%
<b>TOTAL REVENUES</b>	<b>\$ 6,708,366</b>	<b>\$ 7,207,822</b>	<b>\$ 5,421,900</b>	<b>\$ 4,883,572</b>	<b>\$ 4,898,219</b>	<b>\$ 5,181,071</b>	<b>\$ 5,982,809</b>	<b>\$ 6,506,054</b>	<b>\$ 5,840,408</b>				<b>\$ 52,630,220</b>	<b>\$ 51,538,194</b>	<b>\$ 1,092,026</b>	<b>2%</b>

CONSUMPTION (kWh):													Total To Date	Budget	Variance	% Budget
Residential	46,474,963	46,449,407	31,101,840	24,280,697	23,603,684	25,063,440	33,761,939	36,081,367	30,954,667				297,772,004	276,679,390	21,092,614	8%
Small General Service	8,970,098	9,971,001	8,067,210	7,036,012	6,633,792	6,610,922	7,112,108	8,831,426	8,163,624				71,396,193	64,259,147	7,137,046	11%
Medium General Service	13,955,681	15,792,464	13,060,912	12,356,206	12,295,106	12,551,570	13,533,371	15,933,028	15,586,314				125,064,652	109,331,826	15,732,826	14%
Large General Service	11,305,220	11,582,060	11,745,360	12,245,960	11,842,240	12,500,860	12,925,480	15,390,200	13,940,600				113,477,980	114,469,072	(991,092)	-1%
Small Industrial	3,136,400	4,029,200	7,409,600	5,286,400	6,281,200	4,584,400	4,758,800	12,034,400	9,529,600				57,050,000	47,737,431	9,312,569	20%
Large Industrial	7,002,600	8,644,320	7,515,840	6,361,920	6,054,840	5,785,680	5,796,600	3,679,320	3,822,600				54,663,720	76,941,462	(22,277,742)	-29%
Small Irrigation	28,896	23,929	35,846	34,420	171,481	252,379	290,018	331,046	288,357				1,456,372	1,103,115	353,257	32%
Large Irrigation	33,231	23,520	18,520	262,347	1,331,486	2,188,454	2,721,882	3,142,480	2,600,089				12,322,009	15,601,177	(3,279,168)	-21%
Cable TV Amp	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092				963,828	963,828	-	0%
Street Lighting	180,707	147,345	143,374	117,161	102,467	102,467	96,906	113,587	129,870				1,133,884	1,265,549	(131,665)	-10%
Rental Lighting	61,614	50,239	48,885	39,948	34,937	34,937	33,042	38,729	44,281				386,612	391,027	(4,415)	-1%
Traffic Lights	-	50,574	23,010	22,252	21,035	21,363	20,976	22,353	22,774				204,337	283,785	(79,448)	-28%
<b>TOTAL CONSUMPTION (kWh):</b>	<b>91,256,502</b>	<b>96,871,151</b>	<b>79,277,489</b>	<b>68,150,415</b>	<b>68,479,360</b>	<b>69,803,564</b>	<b>81,158,214</b>	<b>95,705,028</b>	<b>85,189,868</b>				<b>735,891,591</b>	<b>709,026,810</b>	<b>26,864,781</b>	<b>4%</b>

METERS: (Active meters at month end)													Monthly Avg	Budget	Variance	% Budget
Residential	25,443	25,452	25,541	25,461	25,464	25,467	25,461	25,475	25,480				25,472	26,323	(852)	-3%
Small General Service	2,492	2,495	2,485	2,557	2,556	2,552	2,552	2,554	2,557				2,533	2,595	(62)	-2%
Medium General Service	318	319	322	322	321	321	324	324	324				322	314	8	2%
Large General Service	45	45	46	47	47	47	47	47	47				46	57	(10)	-18%
Small Industrial	9	9	8	8	8	8	9	9	9				9	8	0	5%
Large Industrial	5	5	5	4	5	5	4	4	4				5	3	1	48%
Small Irrigation	80	79	80	79	79	79	79	79	79				79	86	(7)	-8%
Large Irrigation	18	18	19	19	19	19	19	19	19				19	21	(2)	-10%
Cable TV Amp	1	1	1	1	1	1	1	1	1				1	1	-	0%
Street Lighting (unmetered)	1	1	1	1	1	1	1	1	1				1	1	-	0%
Rental Lighting (Accounts)	400	400	400	400	400	400	400	400	400				400	400	-	0%
Traffic Lights	56	56	56	56	56	56	56	56	56				56	57	(1)	-2%
<b>TOTAL ACTIVE METERS:</b>	<b>28,868</b>	<b>28,880</b>	<b>28,964</b>	<b>28,955</b>	<b>28,957</b>	<b>28,956</b>	<b>28,953</b>	<b>28,969</b>	<b>28,977</b>				<b>28,942</b>	<b>29,867</b>	<b>(925)</b>	<b>-3%</b>

METERED DEMAND (kW):													Total To Date	Budget	Variance	% Budget
Residential	412	398	300	335	340	300	331	332	324				3,072	-	3,072	
Small General Service	22,287	27,006	19,995	19,774	18,772	18,360	40,684	46,091	80,852				293,821	-	293,821	
Medium General Service	34,173	40,465	34,707	35,069	34,769	35,885	37,484	41,655	39,553				333,760	311,588	22,172	7%
Large General Service	20,985	21,640	22,978	25,815	24,535	25,494	26,652	31,056	27,363				226,518	254,041	(27,523)	-11%
Small Industrial	7,560	7,818	15,206	12,815	12,278	9,848	10,212	11,540	16,760				113,540	92,021	21,519	23%
Large Industrial	14,624	20,326	14,861	15,074	12,321	12,014	11,502	8,498	8,353				117,573	156,215	(38,642)	-25%
Small Irrigation	160	101	153	238	693	711	732	700	700				4,163	-	4,163	
Large Irrigation	49	50	75	2,382	5,067	6,655	7,841	9,540	7,673				39,332	47,417	(8,085)	-17%
<b>TOTAL METERED DEMAND (kW):</b>	<b>100,250</b>	<b>117,804</b>	<b>108,275</b>	<b>111,502</b>	<b>108,775</b>	<b>109,231</b>	<b>135,417</b>	<b>158,947</b>	<b>181,578</b>				<b>1,131,779</b>	<b>861,282</b>	<b>270,497</b>	<b>31%</b>

ELECTRIC UTILITY CUSTOMERS:	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
	27,440	27,477	27,688	27,071	27,663	27,802	27,935	27,862	27,884			

**CITY OF RICHLAND, WASHINGTON  
ELECTRIC UTILITY  
COMPARATIVE REVENUE AND CONSUMPTION  
FOR THE PERIOD ENDED  
September 2024**

	CURRENT		VARIANCE	% VARIANCE	2024 - 2023	2024 YEAR	2024 - 2023
<u>POWER SALE REVENUE (Net of City Utility Tax):</u>	<u>QUARTER</u>	<u>BUDGET</u>	<u>FROM BUDGET</u>	<u>FROM BUDGET</u>	<u>CURRENT QTR.</u>	<u>TO</u>	<u>YTD</u>
					<u>(+/-)</u>	<u>DATE</u>	<u>(+/-)</u>
Residential	\$ 8,788,591	\$ 8,354,799	\$ 433,792	5%	79,550	\$ 26,434,782	\$ (1,353,835)
Small General Service	1,860,321	1,742,754	117,566	7%	124,593	5,481,233	45,313
Medium General Service	2,615,558	2,307,604	307,954	13%	130,715	7,275,045	89,748
Large General Service	2,293,377	2,123,794	169,583	8%	172,491	6,162,283	318,059
Small Industrial	1,357,743	935,542	422,200	45%	264,514	3,105,062	57,719
Large Industrial	724,705	1,331,527	(606,822)	-46%	(285,810)	2,980,834	(930,695)
Small Irrigation	59,113	48,144	10,968	23%	(278)	111,829	1,849
Large Irrigation	549,175	661,048	(111,873)	-17%	(86,477)	836,986	(47,419)
Cable TV Amp	16,861	16,867	(6)	0%	-	50,584	-
Street Lighting	26,700	91,433	(64,732)	-71%	(17,052)	79,520	(148,561)
Rental Lighting	29,230	31,936	(2,706)	-8%	246	87,784	(1,816)
Traffic Lights	7,897	9,211	(1,314)	-14%	107	24,277	(689)
<b>TOTAL POWER SALE REVENUE:</b>	<b>\$ 18,329,271</b>	<b>\$ 17,654,660</b>	<b>\$ 674,611</b>	<b>4%</b>	<b>\$ 382,597</b>	<b>\$ 52,630,220</b>	<b>\$ (1,970,327)</b>
<b><u>CONSUMPTION (kWh):</u></b>							
Residential	100,797,973	90,320,559	10,477,414	12%	3,098,736	297,772,004	(18,539,541)
Small General Service	24,107,158	22,574,732	1,532,426	7%	1,130,934	71,396,193	(2,622,072)
Medium General Service	45,052,713	39,318,012	5,734,701	15%	(286,662)	125,064,652	(1,457,651)
Large General Service	42,256,280	38,222,186	4,034,094	11%	4,955,300	113,477,980	4,871,740
Small Industrial	26,322,800	17,038,525	9,284,275	54%	11,160,800	57,050,000	3,025,400
Large Industrial	13,298,520	25,115,232	(11,816,712)	-47%	(5,279,160)	54,663,720	(18,667,560)
Small Irrigation	909,421	740,685	168,736	23%	428	1,456,372	1,735
Large Irrigation	8,464,451	10,892,640	(2,428,189)	-22%	(2,042,197)	12,322,009	(1,588,899)
Cable TV Amp	321,276	321,276	-	0%	-	963,828	-
Street Lighting	340,363	378,849	(38,486)	-10%	(134,623)	1,133,884	(1,144,922)
Rental Lighting	116,052	114,694	1,358	1%	904	386,612	8,506
Traffic Lights	66,103	85,791	(19,688)	-23%	2,614	204,337	(10,544)
<b>TOTAL CONSUMPTION (kWh):</b>	<b>262,053,110</b>	<b>245,123,181</b>	<b>16,929,929</b>	<b>7%</b>	<b>12,607,074</b>	<b>735,891,591</b>	<b>(36,123,808)</b>
<b><u>METERED DEMAND (kW):</u></b>							
Residential	987	-	987		(160)	3,072	(2,213)
Small General Service	167,627	-	167,627		114,183	293,821	(158,851)
Medium General Service	118,692	111,654	7,038		10,749	333,760	2,067
Large General Service	85,071	85,623	(552)		6,952	226,518	3,838
Small Industrial	48,015	33,657	14,358		17,701	113,540	4,323
Large Industrial	28,353	48,334	(19,981)		(10,398)	117,573	(31,331)
Small Irrigation	2,143	-	2,143		299	4,163	338
Large Irrigation	25,054	26,691	(1,637)		129	39,332	1,240
<b>TOTAL METERED DEMAND (kW):</b>	<b>475,942</b>	<b>305,959</b>	<b>169,983</b>		<b>139,455</b>	<b>1,131,779</b>	<b>(180,589)</b>

**CITY OF RICHLAND, WASHINGTON  
ELECTRIC UTILITY  
COMPARATIVE REVENUE AND CONSUMPTION  
FOR THE PERIOD ENDED  
September 2024**

	CURRENT QUARTER	QUARTERLY BUDGET	% VARIANCE FROM BUDGET	MONTHLY AVERAGE		% VARIANCE FROM BUDGET
				Y-T-D	Y-T-D	
				ACTUAL	BUDGET	
<b><u>POWER SALE REVENUE PER METER:</u></b>						
(Net of Utility Tax)						
Residential	\$ 345	\$ 317	8%	\$ 115	\$ 106	8%
Small General Service	728	669	8%	240	214	11%
Medium General Service	8,073	7,306	9%	2,513	2,335	7%
Large General Service	48,795	38,571	21%	14,742	12,729	14%
Small Industrial	150,860	101,056	33%	40,325	37,182	8%
Large Industrial	181,176	431,488	-138%	72,703	155,599	-114%
Small Irrigation	748	564	25%	157	120	23%
Large Irrigation	28,904	31,735	-10%	4,953	5,155	-4%
Cable TV Amp	16,861	16,867	0%	5,620	5,622	0%
Street Lighting	26,700	91,433	-242%	8,836	30,312	-243%
Rental Lighting	73	80	-9%	24	26	-8%
Traffic Lights	141	162	-15%	48	58	-20%
System Average Per Meter	<u>\$ 633</u>	<u>590</u>	7%	<u>\$ 202</u>	<u>\$ 192</u>	5%
<b><u>POWER SALE REVENUE PER KILOWATT HOUR:</u></b>						
	(\$/kWh)	(\$/kWh)		(\$/kWh)	(\$/kWh)	
(Net of Utility Tax)						
Residential	\$ 0.2614	\$ 0.2792	-7%	\$ 0.0888	\$ 0.0925	-4%
Small General Service	0.2321	0.2318	0%	0.0768	0.0777	-1%
Medium General Service	0.1744	0.1761	-1%	0.0582	0.0589	-1%
Large General Service	0.1633	0.1667	-2%	0.0543	0.0556	-2%
Small Industrial	0.1692	0.1646	3%	0.0544	0.0545	0%
Large Industrial	0.1639	0.1591	3%	0.0545	0.0536	2%
Small Irrigation	0.1950	0.1950	0%	0.0768	0.0777	-1%
Large Irrigation	0.1946	0.1824	6%	0.0679	0.0662	3%
Cable TV Amp	0.1574	0.1575	0%	0.0525	0.0525	0%
Street Lighting	0.2391	0.7358	-208%	0.0701	0.1976	-182%
Rental Lighting	0.7660	0.8468	-11%	0.2271	0.2243	1%
Traffic Lights	0.3587	0.3227	10%	0.1188	0.1030	13%
System Average Per Meter	<u>\$ 0.0699</u>	<u>\$ 0.0720</u>	-3%	<u>\$ 0.0715</u>	<u>\$ 0.0727</u>	-2%
<b><u>KILOWATT HOURS PER METER:</u></b>						
	(kWh)	(kWh)		(kWh)	(kWh)	
Residential	3,957	3,423	13%	1,299	1,144	12%
Small General Service	9,437	8,664	8%	3,131	2,754	12%
Medium General Service	139,052	124,488	10%	43,200	39,646	8%
Large General Service	899,070	694,159	23%	271,478	229,030	16%
Small Industrial	2,924,756	1,840,474	37%	740,909	681,894	8%
Large Industrial	3,324,630	8,138,722	-145%	1,333,261	2,904,155	-118%
Small Irrigation	11,512	8,673	25%	2,043	1,547	24%
Large Irrigation	445,497	522,916	-17%	72,911	77,845	-7%
Cable TV Amp	321,276	321,276	0%	107,092	107,092	0%
Street Lighting	340,363	378,849	-11%	125,987	153,376	-22%
Rental Lighting	290	287	1%	107	117	-9%
Traffic Lights	1,180	1,508	-28%	405	561	-38%
System Average Per Meter	<u>3,016</u>	<u>2,785</u>	8%	<u>2,825</u>	<u>2,638</u>	7%

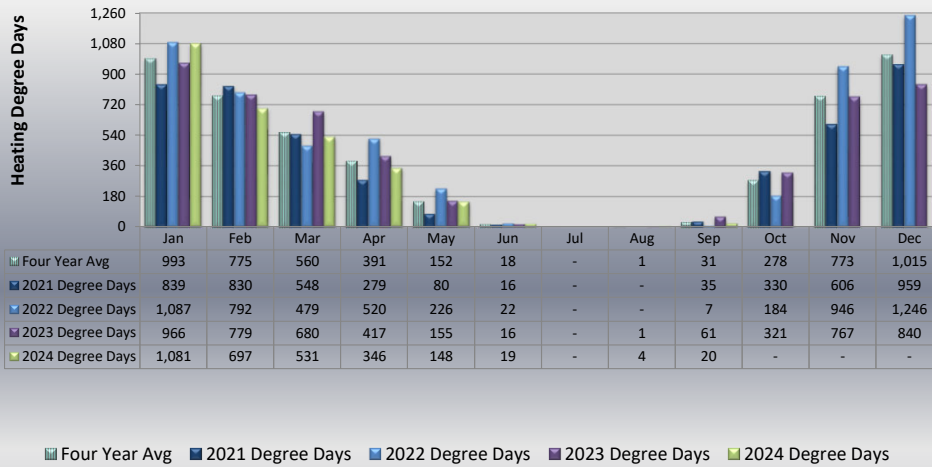
**CITY OF RICHLAND, WASHINGTON  
KWH SALES  
MONTHLY ACTIVITY  
September 30, 2024**

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Residential</b>	<b>2020</b>	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
	<b>2021</b>	42,961,552	32,653,469	37,341,171	24,940,097	21,125,515	25,314,073	36,208,801	36,373,806	29,298,314	22,255,864	20,848,763	30,691,029	360,012,454
	<b>2022</b>	49,039,611	41,279,574	36,354,431	27,133,139	23,367,853	21,489,861	32,671,389	35,444,762	31,219,771	22,625,124	25,506,629	42,997,932	389,130,076
	<b>2023</b>	51,240,007	49,159,844	36,100,316	29,254,817	24,584,090	28,273,234	33,696,594	34,995,841	29,006,802	20,689,801	27,575,612	38,090,278	402,667,236
	<b>2024</b>	46,474,963	46,449,407	31,101,840	24,280,697	23,603,684	25,063,440	33,761,939	36,081,367	30,954,667	-	-	-	297,772,004
<b>Small General Service</b>	<b>2020</b>	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	144,758,194
	<b>2021</b>	7,779,373	7,469,306	6,905,812	6,476,957	6,064,756	6,428,885	8,108,563	8,955,264	8,498,312	6,416,984	6,039,814	6,549,444	85,693,470
	<b>2022</b>	8,672,513	8,557,533	7,645,107	6,313,778	6,396,075	6,200,458	7,404,873	8,841,295	8,643,402	6,807,432	5,955,973	6,223,366	81,141,785
	<b>2023</b>	9,355,656	9,378,275	10,702,353	7,753,484	6,606,235	7,246,038	4,135,463	10,226,661	8,614,100	6,612,713	6,584,222	7,625,562	94,840,762
	<b>2024</b>	8,970,098	9,971,001	8,067,210	7,036,012	6,633,792	6,610,922	7,112,108	8,831,426	8,163,624	-	-	-	71,396,193
<b>Medium General Service</b>	<b>2020</b>	11,981,289	14,945,342	12,184,535	11,649,312	10,181,464	10,224,047	11,570,896	14,427,140	13,627,983	11,466,564	11,744,235	11,826,692	144,758,487
	<b>2021</b>	12,162,982	11,921,031	11,465,540	11,256,256	10,488,859	11,759,542	13,301,710	16,054,935	15,258,787	12,549,015	11,830,679	12,021,842	150,071,178
	<b>2022</b>	13,698,251	13,782,777	12,114,825	11,418,118	11,629,718	11,284,763	12,786,332	15,317,547	16,166,234	13,770,398	13,759,046	11,427,267	157,155,276
	<b>2023</b>	14,985,418	15,109,377	13,107,117	12,484,419	11,972,542	13,524,055	11,323,304	18,633,333	15,382,738	13,458,975	12,553,373	12,140,431	164,675,082
	<b>2024</b>	13,955,681	15,792,464	13,060,912	12,356,206	12,295,106	12,551,570	13,533,371	15,933,028	15,586,314	-	-	-	125,064,652
<b>Large General Service</b>	<b>2020</b>	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
	<b>2021</b>	13,056,640	12,933,980	11,423,420	12,765,020	12,289,580	12,879,680	14,141,600	15,151,200	14,000,340	12,381,300	11,663,940	11,404,860	154,091,560
	<b>2022</b>	11,598,180	12,041,400	10,807,040	12,275,920	10,485,140	11,312,580	12,189,280	13,585,040	13,728,440	12,780,740	9,460,100	9,411,880	139,675,840
	<b>2023</b>	12,640,040	10,396,460	13,906,960	11,498,200	10,771,760	12,091,840	10,940,080	12,818,120	13,542,780	12,722,340	11,713,060	11,274,880	144,316,520
	<b>2024</b>	11,305,220	11,582,060	11,745,360	12,245,960	11,842,240	12,500,860	12,925,480	15,390,200	13,940,600	-	-	-	113,477,980
<b>Small Industrial</b>	<b>2020</b>	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
	<b>2021</b>	4,685,200	4,653,600	4,830,200	4,607,200	5,672,400	5,836,400	6,182,600	6,703,400	6,444,400	6,807,400	6,072,000	5,853,400	68,348,200
	<b>2022</b>	5,610,800	5,307,800	5,434,000	5,758,000	5,915,200	6,257,600	6,147,600	6,628,200	6,437,000	5,585,000	5,815,800	7,175,200	72,072,200
	<b>2023</b>	5,889,400	5,881,600	9,455,400	5,693,400	5,209,600	6,733,200	5,600,000	5,042,800	4,519,200	10,400,000	5,411,200	3,142,000	72,977,800
	<b>2024</b>	3,136,400	4,029,200	7,409,600	5,286,400	6,281,200	4,584,400	4,758,800	12,034,400	9,529,600	-	-	-	57,050,000
<b>Large Industrial</b>	<b>2020</b>	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
	<b>2021</b>	8,343,600	8,580,000	7,447,200	8,732,400	8,337,600	8,667,600	9,037,200	9,279,600	9,560,400	8,481,600	9,216,000	8,749,200	104,432,400
	<b>2022</b>	8,991,600	9,993,600	8,713,200	9,255,600	7,690,800	8,941,200	9,226,800	9,133,200	10,334,400	8,713,200	8,968,800	8,552,400	108,514,800
	<b>2023</b>	9,807,600	11,328,000	5,374,800	11,052,000	6,448,440	10,742,760	6,657,000	6,733,080	5,187,600	6,903,960	7,612,800	6,702,840	94,550,880
	<b>2024</b>	7,002,600	8,644,320	7,515,840	6,361,920	6,054,840	5,785,680	5,796,600	3,679,320	3,822,600	-	-	-	54,663,720
<b>Small Irrigation</b>	<b>2020</b>	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
	<b>2021</b>	17,719	10,685	14,422	22,364	88,955	196,765	252,630	293,120	297,801	242,759	180,958	45,373	1,663,551
	<b>2022</b>	28,124	19,883	21,581	26,973	54,735	175,679	227,307	245,067	353,832	240,112	129,185	44,584	1,567,062
	<b>2023</b>	65,717	40,210	21,382	29,830	137,081	251,424	285,545	322,718	300,730	224,573	102,724	32,260	1,814,194
	<b>2024</b>	28,896	23,929	35,846	34,420	171,481	252,379	290,018	331,046	288,357	-	-	-	1,456,372
<b>Large Irrigation</b>	<b>2020</b>	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
	<b>2021</b>	22,252	19,252	17,673	278,619	1,570,589	2,622,592	3,852,844	4,716,033	3,762,517	2,507,068	1,212,151	82,111	20,663,701
	<b>2022</b>	23,849	14,030	22,991	241,635	880,123	1,368,193	2,591,007	3,779,317	4,034,037	2,856,070	878,835	103,313	16,793,218
	<b>2023</b>	20,437	126,130	24,647	119,860	828,125	2,285,061	3,112,964	3,892,077	3,501,607	2,158,889	847,010	31,193	16,948,000
	<b>2024</b>	33,231	23,520	18,520	262,347	1,331,486	2,188,454	2,721,882	3,142,480	2,600,089	-	-	-	12,322,009
<b>Cable</b>	<b>2020</b>	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
	<b>2021</b>	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	1,285,104
	<b>2022</b>	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	1,285,104
	<b>2023</b>	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	1,285,104
	<b>2024</b>	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	-	-	-	963,828
<b>Street Lighting</b>	<b>2020</b>	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
	<b>2021</b>	451,268	332,116	323,068	264,321	231,601	201,080	219,033	257,236	294,270	354,826	388,245	426,343	3,743,407
	<b>2022</b>	413,449	337,120	329,071	268,909	235,181	204,188	222,548	260,855	298,819	358,217	391,115	429,495	3,748,967
	<b>2023</b>	418,105	340,917	331,822	270,872	237,757	204,347	221,373	118,325	135,288	162,180	177,074	194,450	2,812,510
	<b>2024</b>	180,707	147,345	143,374	117,161	102,467	102,467	96,906	113,587	129,870	-	-	-	1,133,884
<b>Rental Lighting</b>	<b>2020</b>	89,311	72,822	65,550	48,568	42,476	42,090	46,658	53,479	64,109	69,997	76,866	714,016	
	<b>2021</b>	74,381	49,652	48,313	39,480	34,529	29,978	32,655	38,276	43,763	52,462	57,280	62,901	563,670
	<b>2022</b>	60,894	49,652	48,313	39,480	34,529	29,978	32,655	38,276	43,763	52,462	57,280	62,901	550,183
	<b>2023</b>	60,894	49,652	48,313	39,480	34,529	30,090	32,784	38,428	43,936	52,670	57,958	63,646	552,380
	<b>2024</b>	61,614	50,239	48,885	39,948	34,937	33,042	33,042	38,729	44,281	-	-	-	386,612
<b>Traffic Lights</b>	<b>2020</b>	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
	<b>2021</b>	35,436	38,640	35,325	29,882	29,952	28,759	27,778	26,685	31,328	31,347	32,788	34,689	382,609
	<b>2022</b>	32,878	41,145	34,449	30,058	31,402	26,989	26,512	33,764	28,696	28,950	30,867	29,271	374,981
	<b>2023</b>	28,875	28,220	24,005	25,510	22,839	21,943	-	41,376	22,113	22,745	23,523	23,981	285,130
	<b>2024</b>	-	50,574	23,010	22,252	21,035	21,363	20,976	22					

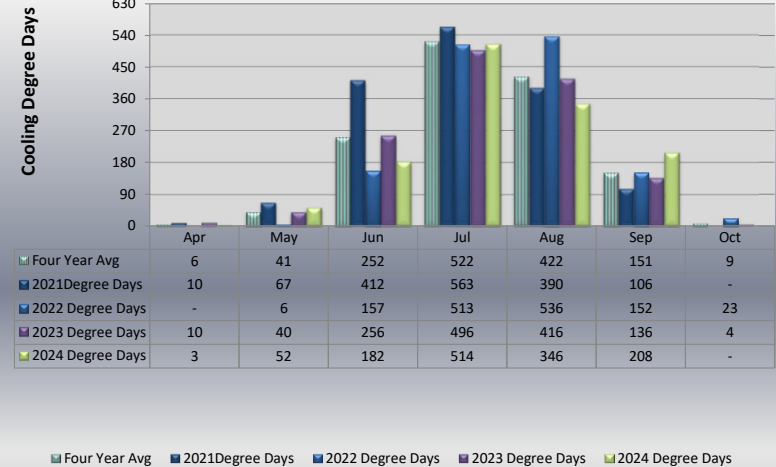
# City of Richland, Washington Electric Utility September 30, 2024

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

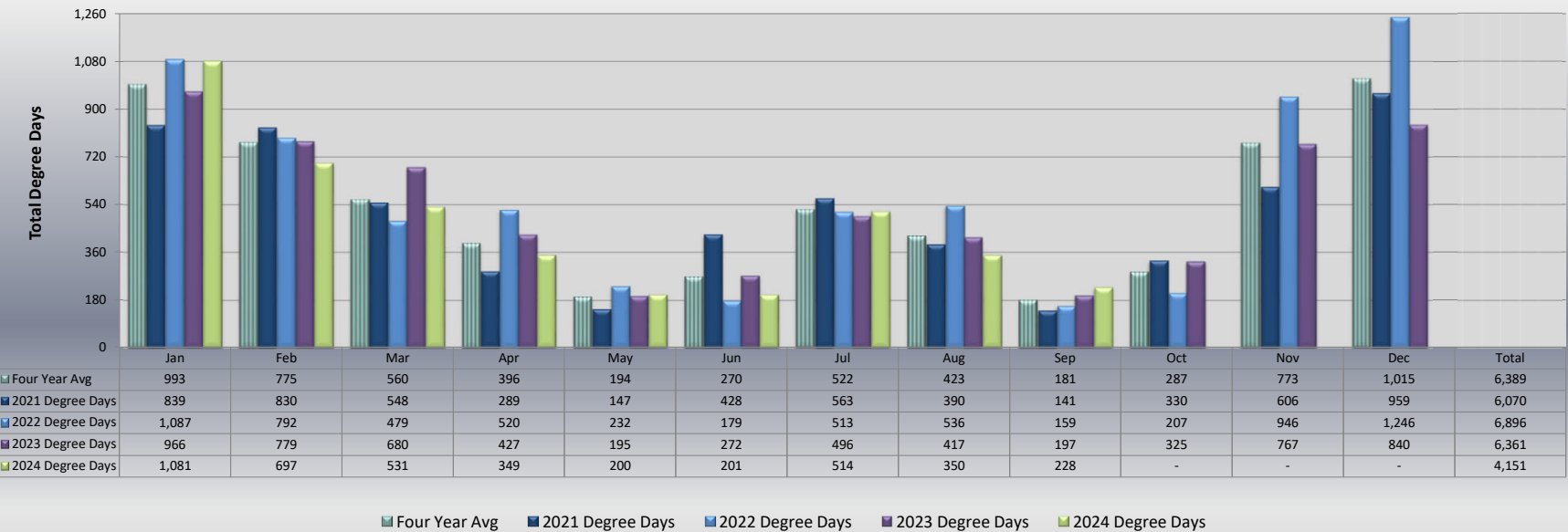
### Heating Degree Days By Month



### Cooling Degree Days By Month



### Total Degree Days By Month



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 September 30, 2024**

Acct. No.	Account Title	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
<b>ASSETS</b>													
12810	Cash - Bond Redemption	1,781,476.40	2,247,605.26	2,713,734.12	3,179,862.98	2,066,718.71	2,532,847.57	2,998,976.43	3,465,105.29	3,931,234.15			
12810	Cash - Adjustment for Investments	-	-	-	-	-	-	-	-	-	-	-	-
12811	Cash - Rate Financed Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
12812	Cash - 2015 Bond (LGIP)	-	-	-	-	-	-	-	-	-	-	-	-
12813	Cash - Conservation Loan (LGIP)	330,965.68	332,389.12	333,915.41	335,396.76	336,934.59	338,431.19	339,986.50	341,544.48	343,012.03			
12814	Cash - Bond Reserve (LGIP)	3,532,342.08	3,553,139.94	3,575,440.64	3,597,084.58	3,619,553.85	3,641,420.64	3,664,145.26	3,686,908.90	3,708,351.22			
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			
12845	Cash - 2018 Bonds (LGIP)	-	-	-	-	-	-	-	-	-	-	-	-
12847	Cash - 2019 Bonds (LGIP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
12850	Cash - 2021 Bonds (LGIP)	-	-	-	-	-	-	-	-	-	-	-	-
12851	Cash - 2023 Bonds (LGIP)	7,142,848.08	7,169,741.48	6,825,320.17	6,322,128.60	5,211,368.25	5,238,053.12	4,648,315.59	4,351,303.27	3,596,270.17			
12856	Investments - Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-
12857	Investments - Bond Reserve	-	-	-	-	-	-	-	-	-	-	-	-
12860	Investments - Conservation Loan	-	-	-	-	-	-	-	-	-	-	-	-
12861	Investments - Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
12870	Cash - Facility Fees	926,728.55	1,033,599.12	1,394,050.51	2,203,867.93	2,452,802.51	2,606,797.00	2,844,600.11	3,465,958.96	3,417,587.77			
12870	Cash - Facility Fees - Large Projects	-	-	-	-	-	-	-	-	-	-	-	-
12870	Cash - Facility Fees Subject To Refund	453,388.19	453,388.19	453,388.19	453,388.19	453,388.19	453,388.19	453,388.19	520,588.19	452,788.19			
13100	Cash - Unrestricted	17,516,915.88	16,737,973.11	15,652,784.09	18,672,212.46	18,953,102.91	19,552,917.62	19,444,912.22	17,965,790.12	24,524,384.39			
13100	Cash - Credit Support Reserve (NIES)	-	-	-	-	-	-	-	-	-	-	-	-
13130	Cash - Conservation Loan	1,695,153.82	1,686,689.71	1,713,209.22	1,747,088.07	1,668,621.86	1,723,141.33	1,693,878.84	1,613,904.46	1,617,112.76			
14100	Energy Conservation Loans	1,781,224.33	1,793,224.29	1,773,457.11	1,749,781.30	1,831,790.81	1,784,198.35	1,821,352.38	1,910,397.87	1,913,741.93			
14101	Energy Conservation Loans Billed Monthly	156,682.78	159,596.95	160,016.08	158,075.61	163,683.41	163,274.98	163,457.90	164,241.24	167,253.55			
14200	A/R - Customer Billings	4,499,861.45	5,299,714.75	4,071,290.39	3,148,143.62	3,462,995.60	3,509,099.18	4,249,802.83	4,323,109.68	3,388,637.89			
14300	A/R - Misc.	79,709.56	220,307.13	1,587,177.26	116,350.11	116,350.11	123,314.17	117,265.59	1,637,931.93	123,291.46			
14310	A/R - Pole Contracts	-	-	-	-	-	-	-	-	-	-	-	-
14320	Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
14400	Provision for Uncollectible	(246,306.00)	(254,187.61)	(266,004.14)	(277,415.69)	(288,532.46)	(292,237.10)	(301,950.00)	(313,840.50)	(325,140.06)			
15400	Materials and Supplies	7,717,615.51	8,586,958.84	9,282,656.32	8,775,673.45	8,051,264.33	8,373,345.72	8,662,024.61	8,481,295.30	8,251,765.07			
15410	Exempt Materials and Supplies	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			
16300	Stores Expense - Clearing	46,749.90	93,022.47	163,728.45	215,158.24	276,414.81	267,847.35	313,820.53	385,015.72	437,919.08			
16500	Prepaid Expenses	346,324.38	269,385.80	242,447.22	215,508.64	188,570.06	161,631.48	134,692.90	107,754.32	80,815.74			
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			
17200	Net Pension Asset	1,854,814.00	1,854,814.00	1,854,814.00	1,854,814.00	1,854,814.00	1,854,814.00	1,854,814.00	1,854,814.00	1,854,814.00			
17210	Lease Receivable	388,132.60	388,132.60	388,132.60	388,132.60	388,132.60	388,132.60	388,132.60	388,132.60	388,132.60			
18171	Unamortized Prem - 2013 Rev Ref Bonds	-	-	-	-	-	-	-	-	-	-	-	-
18172	Unamortized Prem - 2015 Bonds	(1,473,507.37)	(1,467,861.75)	(1,462,216.13)	(1,456,570.51)	(1,450,924.89)	(1,445,279.27)	(1,439,633.65)	(1,433,988.03)	(1,428,342.41)			
18173	Unamortized Prem - 2018 Bonds	(880,331.20)	(877,242.32)	(874,153.44)	(871,064.56)	(867,975.68)	(864,886.80)	(861,797.92)	(858,709.04)	(855,620.16)			
18174	Unamortized Prem - 2019 Bonds	(2,177,575.35)	(2,168,865.05)	(2,160,154.75)	(2,151,444.45)	(2,142,734.15)	(2,134,023.85)	(2,125,313.55)	(2,116,603.25)	(2,107,892.95)			
18175	Unamortized Prem - 2021 Bonds	(1,051,322.95)	(1,047,486.00)	(1,043,649.05)	(1,039,812.10)	(1,035,975.15)	(1,032,138.20)	(1,028,301.25)	(1,024,464.30)	(1,020,627.35)			
18176	Unamortized Prem - 2023 Bonds	(1,794,776.52)	(1,788,630.03)	(1,782,483.54)	(1,776,337.05)	(1,770,190.56)	(1,764,044.07)	(1,757,897.58)	(1,751,751.09)	(1,745,604.60)			
18400	Clearing Account - Overhead	55,165.78	140,064.46	118,243.15	112,798.25	97,002.03	120,624.62	126,442.71	166,547.97	204,930.43			
18410	Clearing Account - Equipment	32,924.06	50,846.24	82,702.31	132,006.69	200,994.66	234,624.00	255,195.10	295,273.91	321,662.83			
18500	Deferred Debits - Temp. Facilities	(4,950.00)	(9,225.00)	(14,625.00)	(18,900.00)	(22,071.42)	(27,471.42)	(31,521.42)	(38,721.42)	(45,021.42)			
18610	Deferred Debits - Damages & Claims	3,626.01	4,871.62	14,537.71	14,537.71	14,537.71	14,537.71	19,425.01	19,425.01	22,156.98			
18620	Deferred Debits - Pension	1,585,624.00	1,585,624.00	1,585,624.00	1,585,624.00	1,585,624.00	1,585,624.00	1,585,624.00	1,585,624.00	1,585,624.00			
18630	Deferred Debits - OPEB	50,750.34	50,750.34	50,750.34	50,750.34	50,750.34	50,750.34	50,750.34	50,750.34	50,750.34			
18640	Conservation Programs	730,356.49	739,737.82	777,727.59	779,564.12	818,127.49	836,707.45	855,510.49	864,713.16	839,372.56			
18916	Unamortized Loss on 2001 Refunded	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
18925	Unamort Loss 2003 Rev & Rev Ref Bonds	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)			
18926	Unamort Loss 2009 Rev & Rev Ref Bonds	74,916.07	74,521.77	74,127.47	73,733.17	73,338.87	72,944.57	72,550.27	72,155.97	71,761.67			
	<b>SUBTOTAL ASSETS</b>	<b>47,563,829.24</b>	<b>49,320,903.94</b>	<b>49,694,290.99</b>	<b>50,698,439.75</b>	<b>48,766,780.08</b>	<b>50,476,689.16</b>	<b>51,620,951.72</b>	<b>52,588,511.75</b>	<b>56,173,424.55</b>			
<b>CWIP</b>													
10200	Electric Plant Purchased	-	-	-	346,147.93	346,147.93	346,147.93	346,147.93	346,147.93	346,147.93			
10700	Utility Plant Work in Progress	-	-	-	-	-	-	-	-	-			
10710	Utility Plant Work in Progress	2,352,030.18	2,609,210.54	2,826,440.93	3,025,005.41	3,246,580.60	3,472,043.08	3,653,318.26	3,967,338.50	4,175,166.45			
10720	Construction W I P Ret	-	-	-	-	-	-	-	-	-			
	<b>TOTAL CWIP</b>	<b>2,352,030.18</b>	<b>2,609,210.54</b>	<b>2,826,440.93</b>	<b>3,371,153.34</b>	<b>3,592,728.53</b>	<b>3,818,191.01</b>	<b>3,999,466.19</b>	<b>4,313,486.43</b>	<b>4,521,314.38</b>			
<b>FIXED ASSETS</b>													
34100	Leasehold Structures & Improve - Solar	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	587,018.92	587,018.92	587,018.92	587,018.92	587,018.92			
35300	Station Equipment	16,928.56	16,928.56	16,928.56	16,928.56	16,928.56	16,928.56	16,928.56	17,358.16	17,358.16			
35400	Towers & Fixtures	16,360.40	16,360.40	16,360.40	16,360.40	16,360.40	16,459.54	16,459.54	16,459.54	16,459.54			

**CITY OF RICHLAND, WASHINGTON  
ELECTRIC UTILITY  
DETAILED BALANCE SHEET  
As of September 30, 2024**

Acct. No.	Account Title	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
35500	Poles & Fixtures	5,844,912.92	5,848,987.58	5,849,170.69	5,855,880.33	5,859,284.71	5,859,648.22	5,859,648.22	5,860,837.90	5,860,837.90			
35600	Conductor - Overhead	1,566,942.58	1,568,396.64	1,568,482.36	1,569,209.38	1,574,629.04	1,576,365.39	1,577,690.05	1,579,871.14	1,580,625.61			
35700	U/G Conduit	123,104.26	124,139.47	125,527.43	126,254.46	126,617.97	127,741.56	130,220.07	134,036.97	137,969.54			
35800	Conductor - Underground	1,729,311.01	1,744,827.73	1,766,869.85	1,796,658.83	1,820,089.52	1,838,439.56	1,866,270.26	1,895,732.78	1,918,948.14			
36000	Land and Land Rights	222,252.42	222,252.42	222,252.42	222,252.42	222,252.42	222,252.42	222,252.42	222,252.42	222,252.42			
36100	Structures & Improvements	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15			
36200	Station Equipment	6,423,221.34	6,448,276.05	6,641,360.45	6,664,627.97	6,665,355.91	6,665,566.15	7,659,129.38	7,675,261.74	7,678,167.95			
36210	1st Street Substation	2,131,401.59	2,131,401.59	2,131,401.59	2,131,401.59	2,131,401.59	2,131,401.59	2,131,401.59	2,131,401.59	2,135,397.51			
36211	1st Street Substation - SCADA	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15			
36212	SCADA System - Wide	642,772.57	642,772.57	642,772.57	642,772.57	642,772.57	642,772.57	643,534.64	643,534.64	643,534.64			
36220	Tapteal Substation	818,597.99	818,597.99	819,395.52	864,795.70	864,795.70	864,795.70	864,795.70	864,795.70	867,214.57			
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			
36230	Richland SW Sub-Stn Expa	1,509,675.81	1,509,675.81	1,509,725.66	1,509,725.66	1,551,497.07	1,551,497.07	1,551,497.07	1,592,154.00	1,595,039.33			
36231	Richland SW Sub-Stn SCADA	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86			
36250	Sub Stn Equip - Snyder St	3,659,237.04	3,659,669.04	3,659,669.04	3,659,669.04	3,659,669.04	3,659,669.04	3,659,669.04	3,659,669.04	3,662,259.03			
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			
36260	Stevens Sub	2,304,257.99	2,319,016.29	2,322,247.53	2,324,395.77	2,334,429.12	2,347,037.22	2,360,534.97	2,364,629.09	2,394,057.67			
36261	Stevens Sub - SCADA	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50			
36265	Leslie Sub	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	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	5,131.96			
36270	Thayer Sub	3,989,896.62	3,996,111.03	3,998,408.30	3,998,618.54	4,000,462.49	4,006,929.69	4,009,789.69	4,012,929.52	4,024,801.83			
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			
36275	Sandhill Crane Substation	2,955,518.26	2,959,609.80	2,959,749.96	2,960,100.35	2,960,170.43	2,960,170.43	2,960,170.43	2,960,170.43	2,961,670.68			
36276	Sandhill Crane - SCADA	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	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			
36285	City View Substation	5,831,989.24	6,243,363.51	6,661,316.71	6,664,197.21	6,826,266.01	6,832,967.34	6,836,989.74	6,837,294.74	6,837,846.99			
36290	SE Richland Substation	6,231,942.75	6,231,942.75	6,233,193.67	6,233,193.67	6,233,193.67	6,233,193.67	6,233,193.67	6,233,193.67	6,233,193.67			
36291	SE Richland Substation - SCADA	36,715.92	36,715.92	36,715.92	36,715.92	36,715.92	36,715.92	36,715.92	36,715.92	36,715.92			
36292	Dallas Substation	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40			
36300	Storage Battery Equipment	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64			
36400	Poles, Towers, Fixtures	9,376,812.70	9,393,724.28	9,424,777.69	9,446,597.59	9,504,442.63	9,558,404.35	9,585,201.28	9,627,110.98	9,644,780.04			
36500	Conductor - Overhead	9,148,544.78	9,148,544.78	9,149,982.00	9,151,108.84	9,154,550.72	9,162,117.17	9,163,075.53	9,163,268.20	9,163,763.90			
36600	Conduit - Underground	46,471,503.94	46,476,141.25	46,483,385.11	46,487,965.67	46,512,446.51	46,515,817.28	46,518,655.78	46,814,812.00	47,563,815.67			
36700	Conductor - Underground	49,318,758.98	49,346,113.74	49,437,789.11	49,669,333.31	50,155,213.89	50,119,060.68	50,158,208.37	50,362,797.24	50,576,674.54			
36710	Underground Cond and Dev	17,924,442.97	17,929,147.85	17,922,157.34	18,040,450.22	18,049,228.62	18,051,019.97	18,071,708.39	18,107,054.26	18,171,623.50			
36800	Line Transformers	9,816,519.78	9,816,519.78	9,818,466.54	9,818,466.54	10,024,673.69	10,026,317.80	10,026,540.87	10,026,540.87	10,026,540.87			
36810	Line Transformers - Overhead	2,139,536.17	2,160,152.54	2,175,268.98	2,182,302.39	2,190,068.39	2,198,078.64	2,198,276.92	2,205,051.22	2,206,132.45			
36820	Line Transformers - Underground	14,499,163.75	14,520,072.85	14,516,469.11	14,597,299.46	14,699,516.49	14,809,228.29	14,856,486.44	15,043,277.68	15,153,353.71			
36840	Dist Plant Line Transform	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35			
36900	Services	6,958,334.27	6,964,329.93	6,968,233.79	6,990,595.36	6,998,155.88	7,007,196.88	7,015,259.50	7,021,911.15	7,032,840.05			
36910	Services - Overhead	755,676.40	755,872.52	755,905.57	756,240.75	756,438.44	756,669.77	756,669.77	756,886.70	761,513.19			
36920	Services - Underground	5,012,980.99	5,020,177.70	5,026,646.74	5,035,726.51	5,040,359.34	5,045,297.00	5,052,592.22	5,057,871.55	5,063,380.55			
37000	Meters	5,574,470.06	5,589,206.61	5,611,371.33	5,629,546.43	5,946,632.63	5,989,093.82	6,005,905.83	6,056,016.76	6,070,913.07			
37100	Installation Cust. Premises	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	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			
37300	Lighting and Signal System	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76			
37320	Traffic Signals	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09	805,986.55	805,986.55			
37330	Distr Plant Tone Control	144.60	144.60	144.60	144.60	144.60	144.60	144.60	144.60	144.60			
38900	Land and Land Rights	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	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	305,768.99			
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			
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			
39100	Office Furniture & Fixtures	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11			
39200	Transportation Equipment	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	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			
39400	Tools, Shop & Garage Equip	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	243,290.05			
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			
39600	Power Operated Equip	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44			
39700	Communication Equip	6,265,960.51	6,266,560.51	6,266,560.51	6,266,860.51	6,276,746.22	6,277,046.22	6,277,346.22	6,277,646.22	6,277,946.22			
39710	Communication Equip - Shops	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33			
39712	Communication Equip - GEMS Software	-	-	-	-	-	-	-	-	-			
39713	Work Order System	-	-	-	-	-	-	-	-	-			
39800	Miscellaneous Equipment	2,712,236.21	2,720,930.04	2,720,930.04	2,720,930.04	2,765,638.96	2,765,638.96	2,765,638.96	2,772,437.64	2,774,555.43			
	<b>TOTAL FIXED ASSETS</b>	<b>259,718,730.88</b>	<b>260,335,489.01</b>	<b>261,148,242.59</b>	<b>261,775,634.09</b>	<b>263,305,589.43</b>	<b>263,560,156.38</b>	<b>264,777,669.79</b>	<b>265,722,005.07</b>	<b>267,008,655.09</b>			
	<b>ACCUMULATED DEPRECIATION</b>												
10810	Accum Depr - Transmission	(1,557,458.84)	(1,578,586.49)	(1,599,714.16)	(1,620,841.81)	(1,641,969.48)	(1,663,097.12)	(1,684,224.79)	(1,705,352.43)	(1,726,480.10)			
10812	Accum Depr - Distribution	(111,881,268.53)	(112,451,494.67)	(113,021,721.01)	(113,591,947.16)	(114,151,138.01)	(114,710,328.67)	(115,269,519.52)	(115,828,710.17)	(116,387,429.40)			
10814	Accum Depr - General Plant	(5,927,576.20)	(5,953,196.68)	(5,978,817.15)	(6,004,437.62)	(6,030,058.09)	(6,055,678.56)	(6,081,299.03)	(6,106,919.50)	(6,132,539.97)			



**CITY OF RICHLAND, WASHINGTON  
ELECTRIC UTILITY  
DETAILED BALANCE SHEET  
As of September 30, 2024**

Acct. No.	Account Title	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
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)
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
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
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)	(371,982.66)	(371,982.66)	(371,982.66)
	<b>TOTAL ACCUMULATED DEPR</b>	<b>(131,164,890.20)</b>	<b>(131,781,864.47)</b>	<b>(132,398,838.95)</b>	<b>(133,015,813.22)</b>	<b>(133,621,752.21)</b>	<b>(134,227,690.98)</b>	<b>(134,833,629.97)</b>	<b>(135,439,509.98)</b>	<b>(136,044,977.35)</b>			
<b>LIABILITIES</b>													
22143	Cur Ptn LTD - 2009 Bonds	-	-	-	-	-	-	-	-	-	-	-	-
22148	Cur Ptn LTD - 2013 Rev Ref Bonds	-	-	-	-	-	-	-	-	-	-	-	-
22152	Cur Ptn LTD - 2015 Bonds	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)	(475,000.00)
22153	Cur Ptn LTD - 2018 Bonds	(455,000.00)	(455,000.00)	(455,000.00)	(455,000.00)	(455,000.00)	(455,000.00)	(455,000.00)	(455,000.00)	(455,000.00)	(455,000.00)	(455,000.00)	(455,000.00)
22154	Cur Ptn LTD - 2019 Bonds	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)
22155	Cur Ptn LTD - 2021 Bonds	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)	(180,000.00)
22156	Cur Ptn LTD - 2023 Bonds	(770,000.00)	(770,000.00)	(770,000.00)	(770,000.00)	(770,000.00)	(770,000.00)	(770,000.00)	(770,000.00)	(770,000.00)	(770,000.00)	(770,000.00)	(770,000.00)
22161	2013 Rev Ref Bonds Outstanding	-	-	-	-	-	-	-	-	-	-	-	-
22162	2015 Rev Bonds Outstanding	(16,980,000.00)	(16,980,000.00)	(16,980,000.00)	(16,980,000.00)	(16,980,000.00)	(16,980,000.00)	(16,980,000.00)	(16,980,000.00)	(16,980,000.00)	(16,980,000.00)	(16,980,000.00)	(16,980,000.00)
22163	2018 Rev Bonds Outstanding	(12,570,000.00)	(12,570,000.00)	(12,570,000.00)	(12,570,000.00)	(12,570,000.00)	(12,570,000.00)	(12,570,000.00)	(12,570,000.00)	(12,570,000.00)	(12,570,000.00)	(12,570,000.00)	(12,570,000.00)
22164	2019 Rev Bonds Outstanding	(13,760,000.00)	(13,760,000.00)	(13,760,000.00)	(13,760,000.00)	(13,760,000.00)	(13,760,000.00)	(13,760,000.00)	(13,760,000.00)	(13,760,000.00)	(13,760,000.00)	(13,760,000.00)	(13,760,000.00)
22165	2021 Rev Bonds Outstanding	(6,060,000.00)	(6,060,000.00)	(6,060,000.00)	(6,060,000.00)	(6,060,000.00)	(6,060,000.00)	(6,060,000.00)	(6,060,000.00)	(6,060,000.00)	(6,060,000.00)	(6,060,000.00)	(6,060,000.00)
22166	2023 Rev Bonds Outstanding	(18,645,000.00)	(18,645,000.00)	(18,645,000.00)	(18,645,000.00)	(18,645,000.00)	(18,645,000.00)	(18,645,000.00)	(18,645,000.00)	(18,645,000.00)	(18,645,000.00)	(18,645,000.00)	(18,645,000.00)
22830	Net Pension Liability	(801,160.00)	(801,160.00)	(801,160.00)	(801,160.00)	(801,160.00)	(801,160.00)	(801,160.00)	(801,160.00)	(801,160.00)	(801,160.00)	(801,160.00)	(801,160.00)
22840	Net OPEB Liability	(681,997.36)	(681,997.36)	(681,997.36)	(681,997.36)	(681,997.36)	(681,997.36)	(681,997.36)	(681,997.36)	(681,997.36)	(681,997.36)	(681,997.36)	(681,997.36)
23200	A/P - Accrued Power Bills	(4,285,395.89)	(3,030,197.73)	(2,584,432.00)	(2,904,989.57)	(2,648,413.68)	(2,816,801.75)	(4,499,746.97)	(4,668,010.38)	(7,832,576.78)			
23209	Accts Pay - Inventory	(1,616.43)	(1,710.39)	(872.31)	(872.31)	(872.31)		524.49	524.49	524.49			
23210	Accts Pay - Payroll	(266,871.36)	(266,871.36)	(266,871.36)	(266,871.36)	(266,871.36)	(266,871.36)	(266,871.36)	(266,871.36)	(266,871.36)			
23211	Accts Pay - Excise Tax	(283,037.49)	(314,436.37)	(238,294.68)	(222,945.85)	(206,033.98)	(215,829.99)	(250,164.60)	(286,278.68)	(244,036.64)			
23212	Accounts Payable	(3,914.14)	(514,453.23)	(190,307.65)	(124,880.66)	(357,630.72)	(391,623.68)	(213,802.80)	(712,520.69)	(1,303,571.93)			
23214	Deferred Revenue - Fac Fee Deposit	(453,388.19)	(453,388.19)	(453,388.19)	(453,388.19)	(453,388.19)	(453,388.19)	(453,388.19)	(520,588.19)	(452,788.19)			
23215	Deferred Revenue - Fac Fee Large Projects	-	-	-	-	-	-	-	-	-	-	-	-
23216	Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
23217	Retainage Payable	(186,974.30)	(186,974.30)	(40,128.22)	(40,128.22)	(26,060.98)	(26,060.98)	(26,060.98)	(26,060.98)	(26,060.98)			
23750	Accrued Interest - Bonds	(1,185,521.55)	(1,448,733.74)	(1,711,945.93)	(1,975,158.12)	(659,097.18)	(922,309.37)	(1,185,521.56)	(1,448,733.75)	(1,711,945.94)			
24200	Accrued Sick and Vacation	(795,183.52)	(795,183.52)	(795,183.52)	(795,183.52)	(795,183.52)	(795,183.52)	(795,183.52)	(795,183.52)	(795,183.52)			
25300	Deferred Credit - Pension	(1,068,775.00)	(1,068,775.00)	(1,068,775.00)	(1,068,775.00)	(1,068,775.00)	(1,068,775.00)	(1,068,775.00)	(1,068,775.00)	(1,068,775.00)			
25310	Deferred Credit - OPEB	(321,699.39)	(321,699.39)	(321,699.39)	(321,699.39)	(321,699.39)	(321,699.39)	(321,699.39)	(321,699.39)	(321,699.39)			
25320	Deferred Credit - Lease	(388,132.60)	(388,132.60)	(388,132.60)	(388,132.60)	(388,132.60)	(388,132.60)	(388,132.60)	(388,132.60)	(388,132.60)			
25402	Prepaid Lease - BPUD	(115,775.25)	(115,775.25)	(115,775.25)	(115,775.25)	(115,775.25)	(115,775.25)	(115,775.25)	(115,775.25)	(115,775.25)			
25700	Unamortized Gain on 2007 Refunded	(4,483.46)	(4,454.16)	(4,424.86)	(4,395.56)	(4,366.26)	(4,336.96)	(4,307.66)	(4,278.36)	(4,249.06)			
25701	Unamortized Gain on 2013 Refunded	(1,139,099.03)	(1,134,080.97)	(1,129,062.91)	(1,124,044.85)	(1,119,026.79)	(1,114,008.73)	(1,108,990.67)	(1,103,972.61)	(1,098,954.55)			
	<b>TOTAL LIABILITIES</b>	<b>(82,433,024.96)</b>	<b>(81,978,023.56)</b>	<b>(81,242,451.23)</b>	<b>(81,740,397.81)</b>	<b>(80,364,484.57)</b>	<b>(80,833,429.64)</b>	<b>(82,631,053.42)</b>	<b>(83,659,513.63)</b>	<b>(87,563,254.06)</b>			
<b>NET INCOME &amp; FUND EQUITY</b>													
NI	Net Income - Year to Date	(328,750.24)	(2,797,790.56)	(4,319,759.43)	(5,381,091.25)	(5,970,936.36)	(7,085,991.03)	(7,225,479.41)	(7,817,054.74)	(8,387,237.71)			
21500	Ret Earnings - Ins Set Aside	-	-	-	-	-	-	-	-	-			
21600	Unappro Retained Earnings	(84,212,177.91)	(84,212,177.91)	(84,212,177.91)	(84,212,177.91)	(84,212,177.91)	(84,212,177.91)	(84,212,177.91)	(84,212,177.91)	(84,212,177.91)			
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)			
27160	Contributed Capital	-	-	-	-	-	-	-	-	-			
43910	Residual Equity Transfer	-	-	-	-	-	-	-	-	-			
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			
	<b>TOTAL NET INCOME &amp; FUND EQUITY</b>	<b>(96,036,675.14)</b>	<b>(98,505,715.46)</b>	<b>(100,027,684.33)</b>	<b>(101,089,016.15)</b>	<b>(101,678,861.26)</b>	<b>(102,793,915.93)</b>	<b>(102,933,404.31)</b>	<b>(103,524,979.64)</b>	<b>(104,095,162.61)</b>			
	<b>TOTAL ASSETS</b>	<b>178,469,700.10</b>	<b>180,483,739.02</b>	<b>181,270,135.56</b>	<b>182,829,413.96</b>	<b>182,043,345.83</b>	<b>183,627,345.57</b>	<b>185,564,457.73</b>	<b>187,184,493.27</b>	<b>191,658,416.67</b>			
	<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>(178,469,700.10)</b>	<b>(180,483,739.02)</b>	<b>(181,270,135.56)</b>	<b>(182,829,413.96)</b>	<b>(182,043,345.83)</b>	<b>(183,627,345.57)</b>	<b>(185,564,457.73)</b>	<b>(187,184,493.27)</b>	<b>(191,658,416.67)</b>			

**CITY OF RICHLAND, WASHINGTON  
ELECTRIC UTILITY  
DETAILED REVENUE SHEET  
CY 2024 ACTUAL**

**REVENUES**

Acct. No	Account Title	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Year To Date
41900	Interest Income	(136,253.63)	(116,675.90)	(116,681.92)	(119,151.09)	(111,091.94)	(108,686.66)	(124,103.81)	(104,998.22)	(115,444.75)	-	-	-	(1,053,087.92)
41900	(Gain)/Loss on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
41910	Interest (Consv Loan Int Payments)	(5,092.19)	(5,258.02)	(5,170.46)	(5,115.57)	(5,213.05)	(5,214.58)	(5,162.58)	(5,499.92)	(5,517.67)	-	-	-	(47,244.04)
41911	Interest on Conservation Loan Investment	(1,517.11)	(1,423.44)	(1,526.29)	(1,481.35)	(1,537.83)	(1,496.60)	(1,555.31)	(1,557.98)	(1,467.55)	-	-	-	(13,563.46)
41912	Other Interest Thru Collection Agency	(545.21)	-	(117.17)	(70.36)	(55.36)	-	(12.20)	(88.12)	-	-	-	-	(888.42)
41920	BPA - Conservation Admin Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
41921	BPA - Conservation Program (EEI)	(18,223.05)	(169,390.88)	(175,505.27)	(163,871.67)	(77,068.50)	(49,670.64)	(79,842.85)	(115,312.72)	(88,806.17)	-	-	-	(937,691.75)
41922	LSO Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
42100	Miscellaneous Revenue	-	-	(3,412.31)	-	(50.00)	(7,114.06)	(10.00)	-	-	-	-	-	(10,586.37)
42100	Other Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
42100	Transfers From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
43400	Insurance Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
43401	Bonneville Power Admin. REP Agreement	-	-	-	-	-	-	-	-	-	-	-	-	-
43902	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	Electric Utility Tax	(622,773.31)	(669,139.46)	(503,157.24)	(451,713.15)	(454,527.12)	(480,765.95)	(555,230.42)	(603,795.27)	(542,002.23)	-	-	-	(4,883,104.15)
44010	Energy: Residential	(4,007,991.67)	(4,081,183.60)	(2,717,779.43)	(2,279,508.14)	(2,215,462.61)	(2,344,265.30)	(2,979,553.30)	(3,166,453.48)	(2,642,584.38)	-	-	-	(26,434,781.91)
44210	General Service	1,064.71	192.32	-	51.46	338.60	-	-	-	-	-	-	-	1,647.09
44211	Small Gen Service	(664,609.27)	(754,528.47)	(611,351.31)	(549,366.70)	(514,324.56)	(528,379.33)	(572,322.21)	(659,237.17)	(628,761.26)	-	-	-	(5,482,880.28)
44212	Medium Gen Service	(761,694.63)	(915,997.75)	(774,304.62)	(746,233.52)	(707,014.09)	(754,242.26)	(807,503.87)	(940,617.66)	(867,436.53)	-	-	-	(7,275,044.93)
44213	Large Gen Service	(620,243.81)	(656,646.41)	(607,205.18)	(621,004.16)	(652,241.51)	(711,965.07)	(735,907.85)	(796,503.80)	(760,965.28)	-	-	-	(6,162,283.07)
44215	Cable TV Amp	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	-	-	-	(50,584.23)
44220	Large Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
44221	Small Industrial	(248,514.36)	(287,483.06)	(278,918.98)	(241,394.19)	(348,958.27)	(342,050.92)	(354,907.75)	(485,902.94)	(516,931.90)	-	-	-	(3,105,062.37)
44222	Large Industrial	(378,825.59)	(480,350.88)	(402,271.68)	(354,778.65)	(326,277.08)	(313,625.30)	(311,407.90)	(203,911.66)	(209,385.39)	-	-	-	(2,980,834.13)
44225	Large Irrigation	(1,313.51)	(1,464.29)	(1,419.23)	(44,053.93)	(95,752.37)	(143,807.36)	(175,196.81)	(205,504.48)	(168,473.71)	-	-	-	(836,985.69)
44230	Small Irrigation	(1,091.12)	(1,555.48)	(1,427.49)	(20,743.36)	(11,494.29)	(16,404.77)	(18,851.35)	(21,518.20)	(18,743.38)	-	-	-	(111,829.44)
44410	Street Lighting	(8,996.82)	(8,416.38)	(8,996.82)	(8,706.60)	(8,996.82)	(8,706.60)	(8,996.82)	(8,996.82)	(8,706.60)	-	-	-	(79,520.28)
44420	Traffic Lighting	(1,214.84)	(4,517.32)	(2,717.39)	(2,696.30)	(2,606.90)	(2,627.01)	(2,585.35)	(2,686.63)	(2,624.99)	-	-	-	(24,276.73)
44700	Sales for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
45100	Misc Service Revenue	(750.00)	(750.00)	(450.00)	(1,650.00)	(600.00)	(600.00)	(450.00)	(900.00)	(1,050.00)	-	-	-	(7,200.00)
45110	New Accounts	(4,425.00)	(7,200.00)	(7,470.00)	(4,890.00)	(4,410.00)	(9,525.00)	(8,640.00)	(7,470.00)	(3,990.00)	-	-	-	(58,020.00)
45112	Accounts Transfer Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
45120	Reimb Loan Service Fees	-	(1,192.00)	(2,001.00)	(3,147.00)	(3,956.00)	(1,304.00)	(4,948.00)	(4,362.00)	(4,047.00)	-	-	-	(24,957.00)
45121	Temp Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
45122	Permanent Service Fees	(15,200.00)	(14,175.00)	(13,500.00)	(12,169.20)	(8,288.62)	(14,998.53)	(11,450.00)	(19,695.00)	(18,525.00)	-	-	-	(128,001.35)
45123	Damages & Claims	-	-	-	-	-	-	-	-	-	-	-	-	-
45124	Rewires & Underground Conversion	(1,545.34)	-	(8,087.10)	-	-	-	-	(6,941.35)	(2,276.15)	-	-	-	(18,849.94)
45125	Facilities Fees	-	(109,544.66)	(392,728.22)	(831,614.92)	(251,733.17)	(179,098.27)	(272,399.16)	(888,319.73)	(88,640.09)	-	-	-	(3,014,078.22)
45126	Contributed Capital (NonCash)	-	-	-	-	-	-	-	-	-	-	-	-	-
45150	Disconnect/Reconnect Fees	(12,975.00)	(17,300.00)	(13,775.00)	(10,050.00)	(9,925.00)	(13,275.00)	(5,925.00)	(11,400.00)	(13,425.00)	-	-	-	(108,050.00)
45152	Operations Disconnect/Rec Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
45154	Delinquent Account Fees	(27,536.60)	(27,008.80)	(29,900.00)	(28,197.00)	(16,502.20)	(31,974.80)	(31,948.80)	(31,595.20)	(23,454.60)	-	-	-	(248,118.00)
45160	Rental Lights Contract	(9,314.19)	(10,250.14)	(9,887.35)	(9,517.12)	(9,808.89)	(9,776.43)	(9,954.88)	(9,100.70)	(10,174.20)	-	-	-	(87,783.90)
45170	Land Sales	-	-	-	(2,031.64)	(1,993.55)	-	-	-	-	-	-	-	(4,025.19)
45440	Pole Contacts-Telecable	-	(101,732.75)	-	-	-	-	-	-	-	-	-	-	(101,732.75)
45601	EECBG/ARRA Grant Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
45602	BAB Federal Interest Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
45603	COVID Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
45610	Gain/Loss on Sale of Scrapped Assets	-	-	-	(2,223.75)	(1,648.75)	-	-	-	-	-	-	-	(3,872.50)
45629	Meter Reading Revenue	(6,018.30)	(4,018.30)	(4,023.38)	(3,771.57)	(2,969.50)	(3,346.30)	-	(148.28)	(2,127.31)	-	-	-	(26,422.94)
45630	Work For City Depts	-	-	(2,464.28)	-	-	(153,461.28)	(52,853.30)	-	-	-	-	-	(208,778.86)
45653	City Shops Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
45654	Land Lease	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>(7,561,220.31)</b>	<b>(8,452,631.14)</b>	<b>(6,701,869.59)</b>	<b>(6,524,719.95)</b>	<b>(5,849,789.85)</b>	<b>(6,241,602.49)</b>	<b>(7,137,339.99)</b>	<b>(8,308,137.80)</b>	<b>(6,751,181.61)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(63,528,492.73)</b>

**CITY OF RICHLAND, WASHINGTON  
ELECTRIC UTILITY  
DETAILED EXPENSE SHEET  
CY 2024 ACTUAL**

**EXPENSES**

Acct. No	Account Title	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Year To Date
40300	Depr Exp Transmission	20,306.92	20,306.90	20,306.92	20,306.90	20,306.92	20,306.89	20,306.92	20,306.89	20,306.92	-	-	-	182,762.18
40302	Depr Exp Distribution	571,047.09	571,046.89	571,047.09	571,046.90	560,011.60	560,011.41	560,011.60	560,011.40	559,539.98	-	-	-	5,083,773.96
40304	Depr Exp Misc	25,620.47	25,620.48	25,620.47	25,620.47	25,620.47	25,620.47	25,620.47	25,620.47	25,620.47	-	-	-	230,584.24
40306	Depr Exp City Shops	-	-	-	-	-	-	-	-	-	-	-	-	-
40310	Transfer To Equip Replacement Fund	69,405.25	69,405.25	69,405.25	69,405.25	69,405.25	69,405.25	69,405.25	69,405.25	69,405.25	-	-	-	624,647.25
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	-	-	-	22,500.00
40810	Taxes-City Occupation	623,146.81	669,541.72	502,794.09	454,334.98	454,983.44	481,256.13	555,733.31	604,337.19	542,504.87	-	-	-	4,888,632.54
40830	Taxes-Social Security	-	-	-	-	-	-	-	-	-	-	-	-	-
40910	Taxes-State B&O	911.95	3,432.60	7,319.30	15,485.89	5,078.85	4,283.35	5,844.49	17,941.96	1,359.20	-	-	-	61,657.59
40920	Taxes-State Public Utility	279,718.17	304,952.03	224,931.11	200,883.97	200,097.59	211,386.88	244,187.12	268,049.50	241,853.85	-	-	-	2,176,060.22
41600	Contract Work Locator	-	-	-	-	-	-	-	-	-	-	-	-	-
41710	Non-Utility Operations	25,663.06	38,860.66	33,053.83	28,528.68	29,464.76	24,901.89	26,793.11	34,949.34	16,696.77	-	-	-	258,912.10
41711	Non-Billable Work For Other Depts	2,030.34	3,044.40	2,961.75	1,284.70	2,809.42	2,655.02	3,359.78	4,589.25	1,784.65	-	-	-	24,519.31
42750	Accrued Interest Bonds	263,212.19	263,212.19	263,212.19	263,212.19	263,212.19	263,212.19	263,212.19	263,212.19	263,212.19	-	-	-	2,368,909.71
42756	Interest Exp-1999 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
42765	Interest Exp-Notes	-	-	-	-	-	-	-	-	-	-	-	-	-
42800	Amort of Debt Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
42800	Debt Issuance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
42810	Amort of Loss on Reacquired Debt	(4,653.06)	(4,653.06)	(4,653.06)	(4,653.06)	(4,653.06)	(4,653.06)	(4,653.06)	(4,653.06)	(4,653.06)	-	-	-	(41,877.54)
42900	Amort of Debt Premium	(27,428.24)	(27,428.24)	(27,428.24)	(27,428.24)	(27,428.24)	(27,428.24)	(27,428.24)	(27,428.24)	(27,428.24)	-	-	-	(246,854.16)
43901	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
55500	Purchased Power	3,587,651.00	2,516,581.00	2,186,620.00	2,522,951.00	2,278,662.00	2,376,532.00	3,893,687.00	4,082,980.00	3,265,243.00	-	-	-	26,710,907.00
55520	Purchased Power WPPSS	-	-	-	-	-	-	-	-	-	-	-	-	-
55550	Purchased Power For Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
55501	BPUID Energy Charges For City Customers	458.69	552.55	465.05	386.72	361.15	316.52	273.66	-	352.95	-	-	-	3,167.29
55503	Purchased Power - Non Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
55504	Purchased Power - Renewable	7,350.89	11,944.73	24,207.88	25,351.57	28,931.68	27,836.75	28,601.97	26,890.38	22,817.78	-	-	-	203,933.63
56500	Transmission Expense	691,934.00	501,672.00	396,040.00	356,687.00	340,820.00	410,596.00	577,458.00	558,140.00	461,536.00	-	-	-	4,294,883.00
58000	Oper-Supervision & Engineering	181,183.69	185,997.67	125,945.54	287,490.64	275,714.29	130,284.99	165,259.50	176,941.71	124,089.91	-	-	-	1,652,907.94
58100	Oper-Load Dispatching	41,214.73	53,694.61	40,162.97	26,433.69	29,697.71	29,078.99	37,275.19	58,984.91	39,694.10	-	-	-	356,236.90
58200	Oper-Station Expense	-	977.08	-	-	-	-	-	-	977.08	-	-	-	977.08
58300	Oper-Overhead Line	31,786.44	59,487.38	35,787.27	16,502.00	29,808.92	22,369.65	28,917.10	27,007.53	15,902.00	-	-	-	267,568.29
58350	Oper-PCB Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
58400	Oper-Underground Line	3,037.89	3,683.32	32,567.63	5,826.01	1,539.05	303.92	257.40	21,732.69	269.28	-	-	-	69,217.19
58500	Oper-Street Light & Signal	-	-	-	-	-	-	-	-	-	-	-	-	-
58510	Oper-Street Lights	19,437.64	12,025.32	21,288.72	11,368.62	10,934.28	15,213.37	15,447.87	2,754.92	1,992.21	-	-	-	110,462.95
58520	Oper-Telemeter Systems	377.76	1,265.20	183.32	199.77	319.28	809.29	1,308.97	1,386.76	137.49	-	-	-	5,987.84
58530	Oper-Traffic Signals	1,836.76	2,332.43	2,333.76	3,399.32	4,199.12	3,344.36	401.39	4,045.16	4,843.68	-	-	-	26,735.98
58550	Oper-Rental Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
58600	Oper-Meter Expense	-	287.15	15,275.03	52,480.69	-	24,153.31	-	-	2,708.94	-	-	-	94,905.12
58700	Oper-Customer Install	-	-	-	-	-	-	-	-	-	-	-	-	-
58800	Oper-Misc Distribution	26,359.44	65,386.18	38,116.03	53,520.43	47,096.30	37,673.28	47,229.31	47,522.52	56,167.59	-	-	-	419,071.08
58900	Oper-Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
59000	Maint-Supervision & Engineering	1,409.89	1,379.99	438.34	824.86	1,911.07	1,105.38	1,027.94	1,721.41	1,131.76	-	-	-	10,950.64
59100	Maint-Structures	249.61	445.73	-	624.37	-	-	-	-	-	-	-	-	1,319.71
59200	Maint-Station Equip	624.37	1,404.84	-	1,271.67	137.48	-	-	-	5,429.46	-	-	-	8,667.82
59300	Maint-Overhead Lines	18,937.39	6,942.92	46,675.84	9,131.61	35,999.39	16,639.68	21,596.02	26,173.24	9,524.73	-	-	-	191,620.82
59400	Maint-Underground Lines	44,070.53	61,736.74	27,498.86	52,104.12	45,387.14	24,149.80	34,916.35	96,296.37	85,637.32	-	-	-	471,797.23
59500	Maint-Line Transformers	6,246.07	19,041.02	16,157.60	9,867.06	12,383.07	5,531.37	8,899.22	18,179.34	7,539.69	-	-	-	103,844.44
59510	Maint-Line Transformers OH	-	358.57	-	-	756.99	-	-	-	-	-	-	-	1,115.56
59520	Maint-Line Transformers Underground	-	-	-	-	595.42	5,353.98	273.20	-	-	-	-	-	6,222.60
59600	Maint-Street Lighting	-	-	-	-	-	325.15	547.88	1,012.65	312.19	-	-	-	4,617.32
59620	Other Maintenance	-	1,717.03	390.23	312.19	-	-	-	-	233.22	-	-	-	233.22
59700	Maint-Meters	471.19	2,858.12	4,926.49	5,320.09	277.71	1,813.40	1,172.53	95.25	-	-	-	-	16,934.78
59800	Maint-Misc Distr Plant	16,421.22	18,353.08	14,563.87	13,630.34	15,638.09	12,694.96	12,697.52	17,170.10	14,178.70	-	-	-	135,347.88
59810	Maint-Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-
90200	Meter Reading Expense	16,859.55	18,796.81	7,356.48	10,073.62	12,815.33	14,030.50	25,263.74	11,224.21	6,697.21	-	-	-	123,117.45
90300	Customer Records & Collections	69,359.74	72,227.88	69,820.24	69,650.12	70,025.37	69,601.90	69,984.50	69,989.85	70,129.02	-	-	-	630,788.62
90400	Uncollectible Accounts	11,310.00	11,310.00	11,310.00	11,310.00	11,310.00	11,310.00	11,310.00	11,310.00	11,310.00	-	-	-	101,790.00
90840	Customer Assistance Cons Program	185,218.77	191,130.52	148,509.59	87,335.24	219,731.66	58,954.08	62,827.50	329,431.38	53,305.78	-	-	-	1,336,444.52
90841	BPA reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	Admin & General Salaries	23,912.86	39,581.95	26,230.16	27,084.45	16,841.78	27,318.49	35,529.63	36,539.47	27,718.23	-	-	-	260,757.02
92100	Office Supplies & Expense	901.35	1,630.57	2,200.87	772.65	1,790.90	2,584.61	3,702.47	1,930.74	4,743.59	-	-	-	20,257.75
92300	Outside Service Employees	67,038.83	53,903.25	58,672.74	66,389.08	51,907.33	52,772.22	52,251.33	129,917.68	55,600.33	-	-	-	588,452.79
92301	Service Territory Relations	-	-	-	-	-	-	-	-	-	-	-	-	-
92400	Insurance	26,938.62	26,938.58	26,938.58	26,938.58	26,938.58	26,938.58	26,938.58	26,938.58	26,938.58	-	-	-	242,447.26
92500	Injuries & Damages	-	-	-	-	-	-	-	-	-	-	-	-	-
92600	Employee Pension & Benefits	14,598.33	17,773.99	15,054.72	14,811.37	14,837.62	14,811.88	14,818.80	17,480.78	14,898.50	-	-	-	139,085.99
93000	Misc General Expenses	39,431.67	7,921.95	3,483.26	6,509.70	4,865.92	2,034.31	739.46	7,621.78	10,911.63	-	-	-	83,519.68
93021	Organizational Dues	178,059.28	7,085.00	22,330.95	-	-	306.00	6,043.72	-	-	-	-	-	213,824.95
93022	Information Systems Services	66,300.92	66,300.92	66,300.92	66,300.92	66,300.92	66,300.92	66,300.92	66,300.92	66,300.92	-	-	-	596,708.28
93100	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
93200	Maint Of General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>7,232,470.07</b>	<b>5,983,590.82</b>	<b>5,179,900.72</b>	<b>5,463,388.13</b>	<b>5,259,944.74</b>	<b>5,126,547.82</b>	<b>6,997,851.61</b>	<b>7,716,562.47</b>	<b>6,180,998.64</b>	-	-	-	<b>55,141,255.02</b>
<b>Net Income</b>		<b>328,750.24</b>	<b>2,469,040.32</b>	<b>1,521,968.87</b>	<b>1,061,331.82</b>	<b>589,845.11</b>	<b>1,115,054.67</b>	<b>139,488.38</b>	<b>591,575.33</b>	<b>570,182.97</b>	-	-	-	<b>8,387,237.71</b>