

CITY OF RICHLAND, WASHINGTON Electric Utility Financial Statements

For the Year Ended December 31, 2015

(Unaudited)

Prepared by:

Administrative Services Department

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CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY FINANCIAL STATEMENTS December 31, 2015

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CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY December 31, 2015

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.

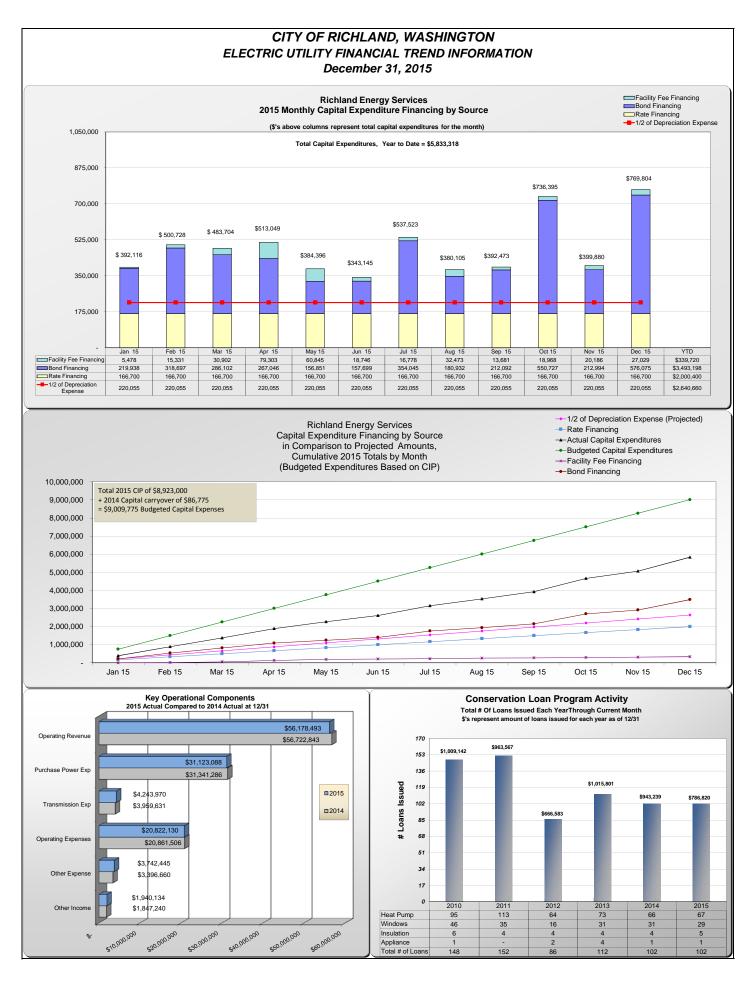
- At the beginning of 2015, there was \$1.7 million in cash remaining from the 2013 RES revenue bond issue. The final \$292,000 of these proceeds was used to fund capital expenses in July.
- On April 7, 2015, City Council adopted Resolution No. 60-15 declaring RES intent to reimburse current capital expenses from the proceeds of new RES revenue bonds scheduled for funding in the fall of 2015. Current capital expenses, in this declaration, refer to expenses not more than 60 days before the date of the declaration. As of October 31st, \$1,193,532 of capital related expenses are eligible for reimbursement from the upcoming bond sale.
- On November 10th, \$19,435,000 of new revenue bonds were issued. The bonds were issued at a premium and yielded \$21,161,632 for capital related expenses after bond issuance costs were paid.

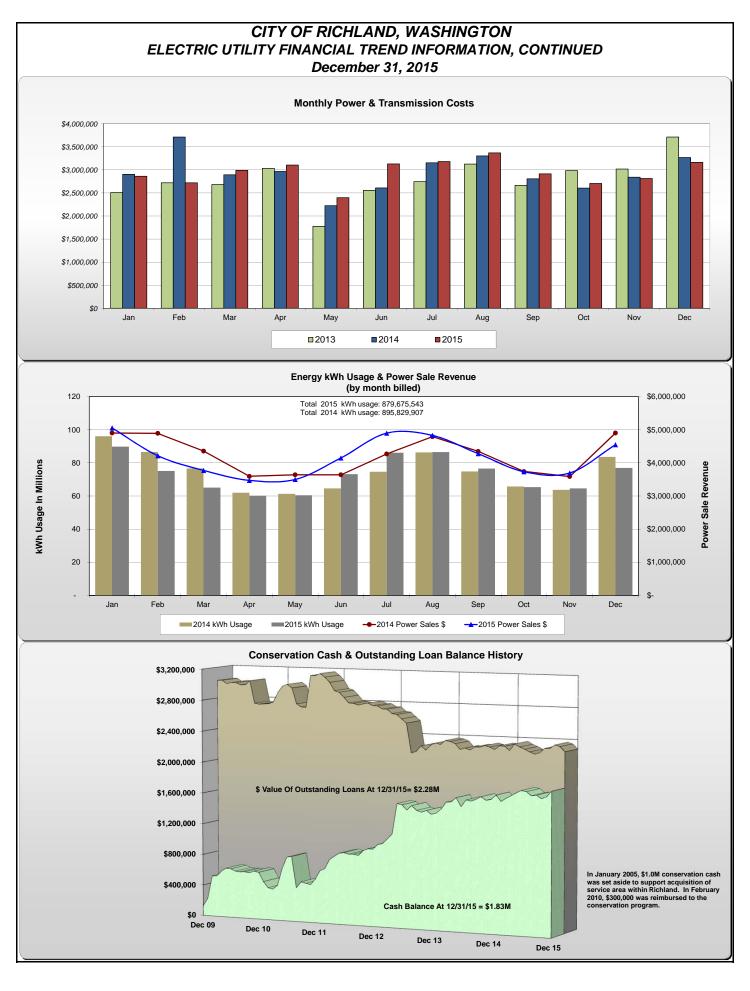
CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY December 31, 2015

Current Business Developments

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

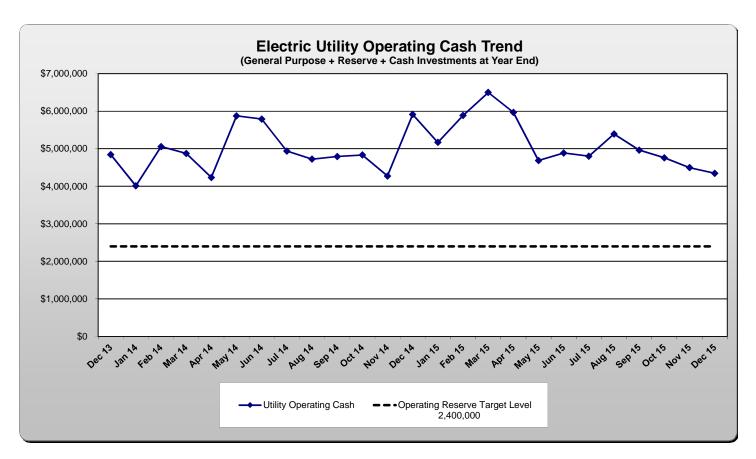
- RES staff closely monitors the difference between retail sales revenue and wholesale power costs, comparing actuals to projections on a monthly basis. This is done because weather and other variables affecting energy usage can cause a wide swing in this difference, which we refer to as the "gross margin". This gross margin is a fundamental influence on the utility's cash flow. The actual to projected difference in "gross margin" through this reporting period was approximately \$386,077.
- During the first three quarters of 2015, RES staff deferred several planned large capital expenses; e.g. new power transformer (\$1 million), replacement of substation relays (\$750,000), etc. This was done to ensure that cash flow would be adequate to cover operations and maintain adequate reserve levels until such time as the City receives its revenue bond proceeds. Most of those deferred projects were initiated in the fourth quarter of 2015 and will continue through to completion in 2016.
- In November, 2015 the City conducted a revenue bond sale and secured approximately \$20,000,000 of revenue bonds for use in funding selected electric utility capital improvements from 2015 through 2017 (see reference to two specific capital projects below which will be funded primarily with these bond proceeds).
- In December, 2015 RES staff facilitated an inter-departmental City steering committee to map out the next steps towards implementing a Smart Grid, Automated Metering Infrastructure (AMI) project. This AMI project is budgeted in 2016 for design and vendor selection and implementation in 2017 and 2018.
- In October, 2015 the City entered into an Interlocal Agreement with Benton County Public Utility District #1 (adjacent electric utility to RES) to co-locate an electrical substation in southeast Richland. Planning and site acquisition began in the last quarter of 2015 and will continue to progress over the next two years, with anticipated energization of Richland substation equipment in early 2018.





CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY CASH POSITION December 31, 2015

Unrestricted Cash and Investments:	Dec	ember 31, 2015	Dec	cember 31, 2014
Operating Cash, General Purpose	\$	1,943,395	\$	3,514,150
Residential Exchange Proceeds (REP)		-		-
Operating Cash, Reserve		2,400,000		2,400,000
Conservation Loan Cash	<u> </u>	1,829,776		1,691,642
Total Unrestricted Cash and Investments:		6,173,171	-	7,605,792
Restricted Cash and Investments:				
Revenue Bond Proceeds		18,293,030		1,509,267
Facility Development Fees (Large Project)		1,350,000		1,350,000
Facility Development Fees (Line Extension)		297,425		62,558
Construction Allowances Subject To Refund (Note 1)		348,402		358,727
Bond Redemption Set-Aside		1,002,302		859,229
Bond Reserve		4,913,901		3,652,195
Total Restricted Cash and Investments:		26,205,060		7,791,976
Total Cash	\$	32,378,231	\$	15,397,769



CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE BALANCE SHEET December 31, 2015 and 2014

	2015	2014 (Restated)	2015 - 2014 (+/-)
ASSETS:			
Current Assets			
Cash & Cash Equivalents Deposits With Third Parties	\$ 5,880,656 1,900	\$ 7,605,792	\$ (1,725,137)
Investments Receivables:	292,516	1,900	292,516
Customer Utility Accounts, (net) (Note 8)	2,982,424	3,057,416	(74,991)
Customer Conservation Loans	2,489,751	2,535,384	(45,633)
Miscellaneous	264,949	115,959	148,991
Prepaid Expenses Inventory	- 4,061,933	1,816 4,340,378	(1,816) (278,445)
Total Current Assets	15,974,128	17,658,644	(1,684,516)
Noncurrent			
Restricted Cash	19,287,588	-	19,287,588
Restricted Investments (Note 12) Capital:	6,917,472	7,791,976	(874,505)
Land	449,197	448,637	560
Depreciable Assets (net)	3,455,596	4,344,739	(889,143)
Infrastructure	80,745,156	78,515,278	2,229,878
Construction in Progress	7,246,577	7,632,251	(385,675)
Total Capital Assets (net)	91,896,526	90,940,905	955,621
Total Noncurrent Assets	118,101,585	98,732,881	19,368,704
TOTAL ASSETS	134,075,714	116,391,525	17,684,188
DEFERRED OUTFLOWS OF RESOURCES Unamortized Loss - Reacquired Debt (Note 2)	372,636	438,857	(66,221)
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Other Deferred Debits (Note 2)	520,466	520,466	0
Total Deferred Outflows of Resources	<u>893,102</u>	959,323	(66,221)
LIABILITIES:			
Current Liabilities			(
Accounts Payable & Accrued Expenses	4,407,743	4,453,331	(45,588)
Current Portion of Compensated Absences	360,962	322,781	38,181
Current Portion of Bond Principal Payable	2,765,000	2,665,000	100,000
Total Current Liabilities	7,533,705	7,441,112	92,592
Noncurrent Liabilities			
Noncurrent Portion of Compensated Absences	360,962	322,781	38,181
Revenue Bonds Payable	71,076,413	52,473,379	18,603,035
Unearned Revenue Net Pension Liability	1,698,402 4,371,971	1,708,727 4,622,770	(10,325) (250,799)
Total Noncurrent Liabilities	77,507,748	59,127,656	18,380,092
TOTAL LIABILITIES	85,041,453	66,568,769	18,472,684
DEFERRED INFLOWS OF RESOURCES			
Other Deferred Credits (Note 2)	706,630	706,630	
Total Deferred Outflows of Resources	706,630	706,630	-
NET POSITION:			
Net Investment in Capital Assets	36,720,779	37,938,716	(1,217,937)
Restricted For: Debt Service	5.016.202	4,511,424	1 101 770
Capital Improvements	5,916,202 1,995,827	4,511,424 1,771,285	1,404,778 224,542
Unrestricted (Note 14)	4,587,925	5,854,026	(1,266,101)
TOTAL NET POSITION	\$ 49,220,733	\$ 50,075,450	\$ (854,717)
	70,220,100	- 00,010,700	(004,117)

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE STATEMENT OF OPERATIONS FOURTH QUARTER 2015

	Quarter Ended 12/31/2015 Actual	Quarter Ended 12/31/2014 Actual	% Variance From 2014 <u>Actual</u>
OPERATING REVENUES:	Actual	Actual	Actual
Power Sales Revenue Utility Occupation Tax Other Operating Revenues (Note 3)	\$ 11,976,972 997,920 611,927	\$ 12,232,052 938,625 335,985	-2% 6% 82%
Total Operating Revenues	13,586,819	13,506,662	1%
, •			
OPERATING EXPENSES:			
Power (Net of BPA REP Lookback Credit) (Note 11) Transmission	7,680,978 1,009,894	7,712,590 1,005,738	0% 0%
Total Purchased Power	8,690,872	8,718,328	0%
Distribution Operations and Maintenance (O&M) Distribution - Operations Distribution - Maintenance	972,771 120,887	905,391 232,116	7% -48%
Total Distribution O&M	1,093,658	1,137,507	-4%
Customer Accounting Meter Reading Expense Customer Records & Collections	116,402 159,016	92,382 150,798	26% 5%
Bad Debt Expense (Note 9)	(22,796)	71,461	-132%
Total Customer Accounting	252,622	314,641	-20%
Conservation & Customer Service (Note 10) Administration & General Depreciation Taxes Operating Transfer to Equipment Replacement Fund	586,857 356,814 1,320,331 1,493,436 81,250	261,796 613,069 1,280,004 1,522,522 61,250	124% -42% 3% -2%
Other Operating Expenses (Note 4)	2,801	2,265	24%
Total Non-Power Operating Expenses	5,187,768	5,193,054	0%
Total Operating Expenses	13,878,640	13,911,382	0%
OPERATING INCOME (LOSS):	(291,822)	(404,720)	28%
OTHER INCOME:			
Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) City Shops Rental	35,452 1,046 499,108 78,962	36,277 258,094 362,751 78,962	-2% -100% 38% 0%
Total Other Income:	614,568	736,084	-17%
OTHER EXPENSE:			
Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt Other Expenses (Note 6)	748,995 216,200 (33,316) 16,555 260,660	630,951 - (22,024) 16,555 192,936	19% NA -51% 0% 35%
Total Other Expense:	1,209,095	818,417	48%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(886,349)	(487,053)	-82%
Capital Contributions - Facility Development Fees (Note 7) Transfers To Broadband Fund	709,288 (7,500)	1,329,051 (7,500)	-47% 0%
Total of Capital Contributions and Transfers to Other Funds	701,788	1,321,551	-47%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	(184,561)	834,498	-122%
Prior Period Adjustments			
CHANGE IN NET POSITION	<u>\$ (184,561)</u>	\$ 834,498	-122%

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE STATEMENT OF OPERATIONS December 31, 2015

	12/31/2015 <u>Actual</u>	12/31/2014 <u>Actual</u>	% Variance From 2014 <u>Actual</u>
OPERATING REVENUES:			
Power Sales Revenue Utility Occupation Tax Other Operating Revenues (Note 3)	\$ 50,146,685 4,020,797 2,011,010	\$ 51,188,943 3,928,258 1,605,642	-2% 2% 25%
Total Operating Revenues	56,178,493	56,722,843	-1%
OPERATING EXPENSES:			
Power (Net of BPA REP Lookback Credit) (Note 11) Transmission	31,123,088 4,243,970	31,341,286 3,959,631	-1% 7%
Total Purchased Power	35,367,058	35,300,917	0%
Distribution Operations and Maintenance (O&M) Distribution - Operations Distribution - Maintenance	3,169,540 762,344	3,291,293 869,513	-4% -12%
Total Distribution O&M	3,931,884	4,160,806	-6%
Customer Accounting Meter Reading Expense Customer Records & Collections	401,392 563,663	344,734 458,876	16% 23%
Bad Debt Expense (Note 9) Total Customer Accounting	48,304	132,436	-64% 8%
Conservation & Customer Service (Note 10) Administration & General	1,013,359 1,344,227 2,842,864	936,047 1,055,948 3,057,249	27% -7%
Depreciation Taxes Operating Transfer to Equipment Replacement Fund Other Operating Expenses (Note 4)	5,281,322 6,226,030 175,000 7,443	5,120,017 6,349,449 175,000 6,990	3% -2% 0% 6%
Total Non-Power Operating Expenses	20,822,130	20,861,506	0%
Total Operating Expenses	56,189,188	56,162,423	0%
OPERATING INCOME (LOSS):	(10,695)	560,420	-102%
OTHER INCOME:			
Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) City Shops Rental Total Other Income:	123,041 1,046 1,500,201 315,846 1,940,134	127,094 258,094 1,146,206 315,846	-3% -100% 31% 0% 5%
OTHER EXPENSE:			
Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt Other Expenses (Note 6)	2,616,738 216,200 (99,389) 66,221 942,674	2,573,944 - (88,098) 66,221 844,592	2% NA -13% 0% 12%
Total Other Expense:	3,742,445	3,396,660	10%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,813,005)	(988,999)	-83%
Capital Contributions - Facility Development Fees (Note 7) Transfers To Broadband Fund	988,288 (30,000)	1,824,648 (30,000)	-46% 0%
Total of Capital Contributions and Transfers to Other Funds	958,288	1,794,648	-47%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	(854,717)	805,649	-206%
Prior Period Adjustments		406,738	
CHANGE IN NET POSITION	\$ (854,717)	\$ 1,212,387	-170%

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY MONTHLY STATEMENT OF OPERATIONS CY 2015 ACTUAL

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
OPERATING REVENUES:													
	\$ 5,054,062	\$ 4,215,289 \$	3,773,161 \$	3,472,137 \$	3,498,957 \$	4,149,991 \$	4,898,584 \$	4,829,399 \$	4,278,133	3,733,256 \$	3,695,380 \$	4,548,336	\$ 50,146,685
Utility Occupation Tax	389,586	324,310	289,050	266,264	268,240	319,199	406,309	403,867	356,055	310,294	307,093	380,533	4,020,797
Other Operating Revenues (Note 3)	177,908	334,561	60,946	88,239	48,119	170,675	68,459	135,146	315,031	208,953	155,747	247,227	2,011,010
Total Operating Revenues	5,621,556	4,874,160	4,123,157	3,826,640	3,815,316	4,639,864	5,373,353	5,368,411	4,949,218	4,252,503	4,158,220	5,176,096	56,178,493
OPERATING EXPENSES:													
Power (Net of BPA REP Lookback Credit) (Note 11)	2,485,063	2,407,765	2,577,345	2,801,275	2,138,365	2,709,025	2,765,272	2,985,467	2,572,533	2,433,420	2,426,456	2,821,102	31,123,088
Transmission	379,155	312,420	413,731	303,911	258,885	421,295	416,679	385,591	342,409	275,051	389,400	345,443	4,243,970
Total Purchased Power	2,864,218	2,720,185	2,991,076	3,105,186	2,397,250	3,130,320	3,181,951	3,371,058	2,914,942	2,708,471	2,815,856	3,166,545	35,367,058
Distribution Operations and Maintenance (O&M)													
Distribution - Operations	170,859	209,361	204,950	245,681	251,195	246,032	322,305	264,768	281,618	281,716	238,107	452,949	3,169,540
Distribution - Maintenance	21,940	68,404	64,215	77,352	54,399	93,311	105,188	74,317	82,332	82,578	47,348	(9,039)	762,344
Total Distribution O&M	192,799	277,765	269,164	323,033	305,594	339,342	427,492	339,085	363,950	364,294	285,455	443,910	3,931,884
Customer Accounting													
Meter Reading Expense	30,675	29,680	29,642	28,063	33,324	29,417	47,085	29,148	27,956	27,398	32,261	56,743	401,392
Customer Records & Collections	49,329	44,746	44,516	43,953	44,516	45,352	42,626	43,646	45,962	45,323	67,101	46,591	563,663
Bad Debt Expense (Note 9) Total Customer Accounting	7,900 87,905	7,900 82,326	7,900 82,058	7,900 79,916	7,900 85,741	7,900 82,669	7,900 97,611	7,900 80,694	7,900 81,818	7,900 80,622	7,900 107,262	(38,596) 64,739	48,304 1,013,359
Total Customer Accounting	87,905	02,320	62,036	79,916	03,741	02,009	97,011	80,094	01,010	60,622	107,262	04,739	1,013,359
Conservation & Customer Service (Note 10)	29,814	54,826	30,418	44,559	177,080	30,006	73,421	122,271	194,975	406,108	76,390	104,359	1,344,227
Administration & General	409,833	233,571	235,854	234,810	236,672	229,557	439,853	236,986	228,915	227,970 440,110	95,792 440,110	33,052	2,842,864
Depreciation Taxes	440,110 627,055	440,110 523,792	440,110 466,798	440,110 429,064	440,110 431,381	440,110 512,066	440,110 606,399	440,110 601,291	440,110 534,749	459,263	462,500	440,110 571,673	5,281,322 6,226,030
Operating Transfer to Equipment Replacement Fund	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	60,417	175,000
Other Operating Expenses (Note 4)	808		729	571	509	451	507	521	546	1,122		1,679	7,443
Total Non-Power Operating Expenses	1,798,740	1,622,806	1,535,548	1,562,479	1,687,504	1,644,618	2,095,810	1,831,376	1,855,479	1,989,904	1,477,926	1,719,939	20,822,130
Total Operating Expenses	4,662,958	4,342,991	4,526,624	4,667,665	4,084,754	4,774,938	5,277,761	5,202,434	4,770,421	4,698,375	4,293,782	4,886,484	56,189,188
OPERATING INCOME (LOSS):	958,598	531,168	(403,467)	(841,026)	(269,438)	(135,075)	95,592	165,977	178,797	(445,872)	(135,562)	289,612	(10,695)
OTHER INCOME :													
Interest Income	11,051	21,926	5,550	6,907	4,511	18,207	10,550	4,367	4,519	7,601	6,073	21,778	123,041
Gain / (Loss) on Fair Market Value (FMV) Adjustment				-								1,046	1,046
Other Income (Note 5) City Shops Rental	45,080 26,321	121,342 26,321	54,012 26.321	167,735 26.321	97,281 26.321	72,580 26.321	226,387 26.321	52,203 26.321	164,475 26.321	244,415 26,321	45,335 26.321	209,358 26.321	1,500,201 315,846
Total Other Income	82,451	169,588	85,883	200,962	128,112	117,108	263,257	82,891	195,314	278,336	77,728	258,503	1,940,134
Total Other Income	02,431	103,300	03,003	200,902	120,112	117,100	203,237	02,091	133,314	270,330	11,120	230,303	1,940,134
OTHER EXPENSE :													
Interest on Long-Term Debt	207,527	207,527	207,527	207,527	207,527	207,527	207,527	207,527	207,527	207,527	270,734	270,734	2,616,738
Debt Issuance Expense	-	(7.044)	- (7.044)	- (7.044)	- (7.044)	- (7.044)	-	-	-	- (7.044)	216,200	- (40.007)	216,200
Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt	(7,341) 5,518	(12,987) 5,518	(12,987) 5,518	(99,389) 66,221									
Other Expenses (Note 6)	60,802	64,922	93,516	78,294	81,506	66,588	100,190	69,057	67,138	85,913	71,011	103,736	942,674
Total Other Expense:	266,506	270,626	299,220	283,998	287,210	272,292	305,894	274,761	272,842	291,617	550,477	367,001	3,742,445
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	774,543	430,131	(616,805)	(924,062)	(428,536)	(290,259)	52,956	(25,893)	101,269	(459,153)	(608,310)	181,114	(1,813,005)
AND TRANSFERS													
Capital Contributions - Facility Development Fees (Note 7)	31,579	61,096	21,238	18,298	46,233	57,415	21,584	6,339	15,218	12,695	67,643	628,951	988,288
Transfers To Broadband Fund	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(30,000)
Total of Capital Contributions and Transfers to Other Funds	29,079	58,596	18,738	15,798	43,733	54,915	19,084	3,839	12,718	10,195	65,143	626,451	958,288
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	803,622	488,727	(598,067)	(908,264)	(384,803)	(235,344)	72,040	(22,054)	113,987	(448,959)	(543,167)	807,565	(854,717)
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	\$ 803,622	\$ 488,727	(598,067) \$	(908,264) \$	(384,803) \$	(235,344) \$	72,040 \$	(22,054) \$	113,987	(448,959) \$	(543,167) \$	807,565	\$ (854,717)

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY STATEMENT OF CASH FLOWS December 31, 2015

	Jan-15	Feb-15	Mar-1	5	Apr-15	May-15		Jun-15	Jul-	15	Aug-15	Sep-15		Oct-15	Nov-15		Dec-15	Ye	ear To Date
Cash Flows From Operating Activities																			
Receipts from power sales to customers	\$	\$ 5,304,269	\$ 4,669,762			\$ 3,379,997	\$	4,388,869				\$ 4,895,457	\$			\$	4,720,449		54,530,399
Other operating cash receipts	154,162	254,235	425,187		257,200	100,737		135,134	259,83		331,777	205,434		544,190	566,716		187,409		3,422,018
Receipts from interfund rents and services	26,321	26,321	26,321		26,321	26,321		26,321	26,32		26,321	26,321		26,321	26,321		26,321		315,846
Payments for power Payment for transmission	(2,485,063) (379,155)	(2,407,765) (312,420)	(2,577,345 (413,731		(2,801,275) (303,911)	(2,138,365) (258,885)		(2,709,025) (421,295)	(2,765,27 (416,67		(2,985,467) (385,591)	(2,572,533) (342,409)	((2,572,533) (342,409)	(2,433,420) (275,051)		(2,426,456) (389,400)		30,874,519) (4,240,936)
Payments to suppliers	(1,557,962)	(1,049,703)	(383,643		(555,053)	(1,335,274)		(17,494)	(817,16		(519,205)	(1,414,658)		(1,095,414)	(1,007,021)		(244,915)		(4,240,936) (9,997,506)
Payments for utility tax	(419,161)	(349,549)	(312,790		(287,857)	(290,074)		(343,958)	(406,82		(404,786)	(354,447)	,	(310,907)	(311,023)		(379,441)		(4,170,814)
Payments to employees	(415)	(13,031)	21,946		(31,954)	(14,542)		(60,722)	(193,80		(55,966)	(58,568)		(60,416)	(48,537)		(160,630)		(676,634)
Payments for interfund services	(208,891)	(188,304)	(184,066		(186,149)	(133,403)		(185,811)	(27,14		(212,040)	(185,017)		(127,012)	(69,050)		(151,919)		(1,858,808)
Net Cash Provided (Used) by Operating Activities	(98,349)	1,264,052	1,271,640		98,131	(663,489)		812,019	491,82	1 _	1,140,397	199,581		336,083	415,742		1,181,418		6,449,044
Out Fig. 5 - November 2015 and Add Mar.																			
Cash Flows From Noncapital Financing Activities Transfer (to) / from Broadband Fund (Note 13)	(2,500)	(2,500)	(2,500))	(2,500)	(2,500)		(2,500)	(2,50	0)	(2,500)	(2,500)		(2,500)	(2,500)		(2,500)		(30,000)
Net Cash Used by Noncapital Financing Activities	(2,500)	(2,500)	(2,500		(2,500)	(2,500)		(2,500)	(2,50		(2,500)	(2,500)		(2,500)	(2,500)		(2,500)		(30,000)
Cash Flows From Capital and Related Financing Activities															04 407 404				
Proceeds from Issuance of Debt Bond Issuance costs (Paid) Refunded	-	-		•	-	-		-		-	-	-		-	21,467,424 (216,200)		-	2	21,467,424 (216,200)
Principal Paid on Long-Term Debt	-	-			-	-		-		-	-	-		-	(2,665,000)		-		(2,665,000)
Interest Paid on Long-Term Debt	_	_			_	(1,245,162)		_		_	_	_		_	(1,245,162)		_		(2,490,324)
Capital Contributions	31,579	61,096	21,238	3	18,298	46,233		57,415	21,58	4	6,339	15,218		12,695	67,643		220,279		579,616
Deferred Capital Contributions	9,600	26,400	18,600		-				,	-	-,	14,400		-	- /		22,800		91,800
Capital Contributions Refunded	-	-			(94,325)	-		-		-	-	-		-	-		(2,065)		(96,390)
Sale of Land	-	=		-	2,021	3,244		-		-	-	-		-	-				5,265
Acquisition and Construction of Capital Assets	 (392,116)	(522,160)	(491,709		(516,203)	(384,586)		(343,145)	(537,62		(380,105)	(392,473)		(736,395)	(399,880)	_	(1,139,863)		(6,236,254)
Net Cash Provided (Used) by Capital	 (350,937)	(434,664)	(451,871)	(590,209)	(1,580,271)		(285,729)	(516,03	6)	(373,766)	(362,856)		(723,701)	17,008,825		(898,850)	1	10,439,936
and Related Financing Activities																			
Cash Flows From Investing Activities																			
Interest Received on Investments	11,051	21,926	5,550)	6,907	4,511		18,207	10,55	'n	4,367	4,519		7,601	6,073		19,173		120,435
Investments Sold *	7,791,976		0,000		-				.0,00	-	-,007	- 1,010			-		(88,056)		7,703,920
Investments Purchased *	-	_			_	_		_		_	_	_		_	_		(7.120.885)		(7.120.885)
Net Cash Provided (Used) by Investing Activities	 7,803,027	21,926	5.550	. —	6,907	4,511	_	18,207	10.55	0	4,367	4,519		7,601	6,073	-	(7,189,768)	-	703,471
g	 1,000,000			-			-	,			.,						(-,,,		,
Net Change in Cash and Cash Equivalents	7,351,242	848,814	822,819)	(487,672)	(2,241,749)		541,997	(16,16	4)	768,498	(161,256)		(382,517)	17,428,139		(6,909,700)	1	17,562,452
Cash and Cash Equivalents at Beginning of Period	7,605,792	14,957,034	15,805,848	3	16,628,667	16,140,995		13,899,246	14,441,24	3	14,425,079	15,193,577	1	15,032,321	14,649,804		32,077,943		7,605,792
Cash and Cash Equivalents at End of Period	\$ 14,957,034	\$ 15,805,848	\$ 16,628,667	\$	16,140,995	\$ 13,899,246	\$	14,441,243	\$ 14,425,07	9 \$	15,193,577	\$ 15,032,321	\$ 1	14,649,804	\$ 32,077,943	\$	25,168,244	\$ 2	25,168,244
·	 			_															
Reconciliation of Operating Income to Net Cash																			
Provided (Used) by Operating Activities																			
Net Operating Income	\$ 958,598	\$ 531,168	\$ (403,467	') \$	(841,026)	\$ (269,438)	\$	(135,075)	\$ 95,59	2 \$	165,977	\$ 178,797	\$	(445,872)	\$ (135,562)	\$	289,612	\$	(10,695)
Adjustments to reconcile net operating income to net																			
cash provided by operating activities:										_									
Depreciation & Amortization	440,110	440,110	440,110)	440,110	440,110		440,110	440,11	0	440,110	440,110		440,110	440,110		440,110		5,281,322 (250,799)
Accrued Pension Expense Other Income, Net	10,598	82,740	(13,184	-	113,149	38,852		32,312	152,42	-	9,467	123,657		184,822	645		(250,799) 545,285		1,280,762
Changes in operating assets and liabilities:	10,550	02,740	(13,104	•)	113,143	30,032		32,312	132,42	.0	3,407	123,037		104,022	043		343,203		1,200,702
(Increase) / Decrease in Receivables	(736,365)	531,392	929.852	2	255,055	(385,703)		(236,885)	(400,70	(2)	48,222	(62,680)		333,510	109,997		(414,061)		(28,367)
(Increase) / Decrease in Inventory	(117,179)	82,052	(70,590))	268,802	34,013		11,659	167,38		17,543	(18,203)		(30,243)	(86,500)		19,711		278,445
(Increase) / Decrease in Prepaid Expenses	(182,977)	16,799	16,799		16,799	16,799		16,799	16,79	19	16,799	16,799		16,799	16,799		16,799		1,816
Increase / (Decrease) in Power & Transmission AP	(363,389)	(144,033)	230,282		100,287	(653,504)		733,070	51,63	1	189,107	(456,116)		(206,471)	107,385		350,689		(61,062)
Increase / (Decrease) in Accounts Payable	(77,360)	(262,972)	129,415	5	(242,372)	101,369		(21,006)	(72	(0)	132,087	(31,225)		42,036	(31,061)		112,627		(149,183)
Increase / (Decrease) in Accrued Wages	-	-			-	-		-		-	-	-		-	-		114,604		114,604
(Increase) in Expired Construction Allowances (Note 1)	(20.205)	(40.005)	40.400		(40.070)	44.040		(00.000)	/20 22	-	404.000	-		4 204	(0.070)		(7,800)		(7,800)
(Increase) / Decrease in Deferred Charges	(30,385)	(13,205)	12,423	•	(12,673)	14,013		(28,966)	(30,69	13)	121,086	8,441		1,391	(6,072)		(35,361)		(0)
Net Cash Provided (Used) by Operating Activities	\$ (98,349)	\$ 1,264,052	\$ 1,271,640	\$	98,131	\$ (663,489)	\$	812,019	\$ 491,82	1 \$	1,140,397	\$ 199,581	\$	336,082	\$ 415,742	\$	1,181,418	\$	6,449,044
	 V//	. , , , , , , , , , , , , , , , , , , ,				. (,)				_ <u> </u>						÷			<u> </u>
Contribution of Capital Assets	\$ -	\$ -	\$.	- \$	-	\$ -	\$	-	\$	- \$	-	\$ -	\$	-	\$ -	\$	402,937	\$	402,937

^{*} 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.

Electric Utility
Notes to the Financial Statements
December 31, 2015

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

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

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

Year-to-date facility fees collected from customers totaled \$671,416 of which \$579,616 was recognized as revenue and \$91,800 represents refundable construction allowances recorded as deferred revenue.

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

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

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

Other Operating Revenue YTD Through:	December 2015	December 2014	Difference
Permanent Service Fees	\$ 156,217	\$ 163,731	\$ (7,515)
New Account Fees	85,725	82,035	3,690
Rewire / Charges to Repair Damage	16,473	61,960	(45,487)
Delinquent Account Fees	208,361	196,682	11,679
Disconnect Fees	108,967	134,145	(25,178)
Pole Contracts	91,232	91,066	166
BPA - Conservation Program (EEI)	1,234,585	774,894	459,690
Other	109,450	101,128	8,323
Total Other Income	\$ 2,011,010	\$ 1,605,642	\$ 405,368

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

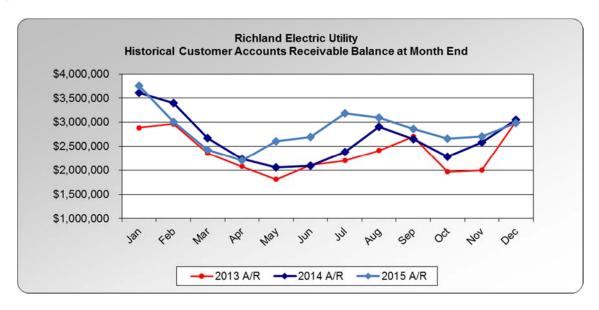
Electric Utility
Notes to the Financial Statements
December 31, 2015

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

Other Income YTD Through:	Dec	cember 2015	De	ecember 2014	Difference
Interest Collected on Conservation Loan Payments	\$	78,474	\$	78,984	\$ (510)
BPA - Conservation Admin Fee		266,242		133,449	132,793
Meter Reading Revenue		218,586		218,512	74
Work Performed for City Departments		683,879		481,460	202,419
Gain / (Loss) on Land sales and Disposition of Assets		34,476		35,115	(639)
Other		218,544		198,687	19,857
Total Other Income	\$	1,500,201	\$	1,146,206	\$ 353,995

Other Income also includes revenues allocated to the Electric Utility for its share of Horn Rapids Industrial Park sale proceeds. In 1982, work was undertaken by the City to develop the Horn Rapids Industrial Park, Phase One. Proceeds from the sale of land at Horn Rapids Industrial Park are allocated to City Utility Funds from the Industrial Development Fund based on each utility's proportionate share of total improvement costs. The remaining maximum reimbursement due to the Electric Utility, contingent upon sale of Horn Rapids Industrial Park Phase One property as of December 2015 is \$246,530.

- 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 \$300,616 in facility development fee revenue (capital contributions) in the fourth quarter of 2015. 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 \$579,616 is comprised of \$579,616 in fees paid during the year and \$0 of previously unearned large project revenue being recognized as current revenue.
- 8. The outstanding utility accounts receivable balance, net of allowance for doubtful accounts at December 31, 2015, is \$2,982,424. This represents a \$116,136 increase from the previous quarter. The following graph presents month-end customer accounts receivable balances during the last three calendar years.



Electric Utility
Notes to the Financial Statements
December 31, 2015

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

Accounts Receivable YTD Through:	Dec	ember 2015	De	ecember 2014	Difference
Write-Offs	\$	66,649	\$	41,560	\$ 25,089
Recoveries		6,565		6,551	14
Balance	\$	2,982,424	\$	3,057,416	\$ (74,992)

- 9. Customer Accounting Expense includes bad debt expense. Customer accounts receivable are written off using the allowance method as prescribed by generally accepted accounting principles. Under this method, the projected uncollectible portion of customer accounts receivable is presented on the balance sheet based on a study of prior years' actual write-offs. Uncollectible accounts are written off against this estimated allowance rather than to bad debt expense. The monthly expense is 1/12 of the estimated annual allowance. Periodically, actual write-offs as a percentage of billings are analyzed, and the allowance is adjusted with an offset to bad debts expense, or the monthly entry may be temporarily suspended if the allowance becomes too high.
- 10. Conservation expenses may vary greatly from month-to-month and from budgeted amounts, as expenses for conservation supplies, educational materials, and payment of incentives to customers do not follow a regular schedule. In the third quarter of 2015, a total of \$527,989 was spent on ductless heat pumps, windows, insulation, and appliance conservation programs. Year-to-date expenses on conservation measures total \$1,050,258.
- 11. In 2008, the Electric Utility received Residential Exchange Program (REP) payments totaling \$3,662,901 from the Bonneville Power Administration (BPA) as part of a return to public utilities of wholesale power overcharges during fiscal years 2007-2008. An additional payment of \$204,686 was received in November 2009. Between May 2009 and June 2010 \$3,740,631 of the proceeds were utilized to reduce customers' bills through a monthly billing credit program. Due to the nature of the billing schedule and billing software design, an exact cutoff of the credit sufficient to bring the balance to zero was not possible.

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

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

Electric Utility
Notes to the Financial Statements
December 31, 2015

14. GASB Statement 68, Accounting and Financial Reporting for Pensions became effective for the City for the year ended 2015. Prior to 2015 the City only recognized the pension contributions paid to the State as an expense in their financial statements. GASB 68 requires the City to report their proportionate share of Net Pension Liability, Net Pension Asset, Deferred Inflows of Resources, Deferred Outflows of Resources, and Pension Expense for the State plans. This change in accounting principal makes it necessary for the City to restate Beginning Net Position, to include Net Pension Liability, Net Pension Assets and the related Deferred Inflows and Outflows. The effects of GASB 68 that impact governmental funds are reported in the government-wide financial statements and not on fund financial statements.

Restatements related to Net Pension Liability in the Proprietary and Internal Service Funds, as well as Deferred Inflows, Deferred Outflows and Pension expense are recorded in the fund financial statements. A summary of these pension components is presented as follows:

Funds		ition Adjustment se (Decrease)	_	Deferred Outflows		Deferred Inflows	Ne	et Pension Liability
Electric	Ś	(4.808.934)	Ś	520.466	Ś	706.630	Ś	4.622.770

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE MONTHLY ENERGY ACTIVITY FOR THE PERIOD ENDED FOURTH QUARTER 2015

REVENUES: (Net of Utility Tax)	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total To Date	Budget	Variance	% Budget Variance
Residential	\$ 2,973,045 \$	2,105,650 \$	1,878,932	1,454,388 \$	1,448,882 \$	1,922,871	2,347,461	2,148,949	\$ 1,723,507 \$	1,481,354	\$ 1,536,007	2,342,466	\$ 23,363,511 \$	25,463,201	\$ (2,099,690)	-8%
Small General Service	417,505	406,217	337,798	316,807	310,315	364,211	449,075	447,787	411,132	359,058	347,375	424,525	4,591,806	4,733,700	(141,894)	-3%
Medium General Service	583,939	606,644	547,041	575,564	567,174	603,488	691,478	752,058	712,029	632,395	597,942	665,587	7,535,339	7,307,401	227,938	3%
Large General Service	527,709	535,357	495,236	549,367	536,639	599,137	681,370	715,241	687,298	603,392	577,630	564,444	7,072,821	7,252,400	(179,579)	-2%
Small Industrial	72,902	75,427	73,993	74,587	73,418	62,616	69,131	107,416	137,485	98,327	98,062	97,730	1,041,093	2,229,004	(1,187,911)	-53%
Large Industrial	423,777 1,387	437,821 861	380,578 1,473	401,587 9,513	424,190 11,213	432,795 13,013	447,735 18,211	424,412 16,169	380,021 14,600	388,183 12,801	404,059 7,998	388,344 3,488	4,933,501 110,726	4,698,999 130,598	234,502	5% -15%
Small Irrigation Large Irrigation	1,272	919	792	50,410	90.828	117,880	156,204	179,117	169,126	109,480	75,006	6,548	957,582	989,614	(19,872) (32,032)	-3%
Cable TV Amp	3.589	3.589	3.589	3,589	3,589	3,589	3,589	3,589	3.589	3,589	3,602	3,627	43,118	43.000	118	0%
Street Lighting	36,634	29,871	41,152	23,732	20,781	18,050	21,077	21,201	26,079	31,262	34,133	38,544	342,516	342,801	(285)	0%
Security Lighting	9,068	9,917	9,945	9,937	9,793	10,055	10,825	10,914	10,731	10,705	10,699	10,194	122,782	133,000	(10,218)	-8%
Traffic Lights	3,236	3,026	2,657	2,657	2,306	2,287	2,428	2,545	2,536	2,710	2,918	2,839	32,145	32,999	(854)	-3%
TOTAL REVENUES	\$ 5,054,062 \$	4,215,298 \$	3,773,186	3,472,137 \$	3,499,128 \$	4,149,991	4,898,584	4,829,399	\$ 4,278,133	3,733,256	\$ 3,695,430	4,548,336	\$ 50,146,940 \$	53,356,717	\$ (3,209,777)	-6%
																% Budget
CONSUMPTION (kWh):													Total To Date	Budget	Variance	Variance
Residential	44,391,971	30,017,308	26,167,506	19,196,468	19,021,614	26,722,068	33,654,854	30,460,843	23,499,549	19,546,216	20,533,847	33,750,727	326,962,971	333,900,340	(6,937,369)	-2%
Small General Service Medium General Service	8,167,352 12,638,966	7,513,628 12,832,790	6,129,593 11,082,216	5,658,539 11,651,598	5,531,478 11,360,112	6,591,968 12,264,521	7,586,965 14,121,479	7,594,233 15,821,948	6,856,588 14,798,225	5,808,961 12,924,997	5,620,560 12,227,906	6,800,606 12,531,865	79,860,471 154,256,623	75,528,774 149,640,240	4,331,697 4,616,383	6% 3%
Large General Service	12,637,420	12,364,640	11,070,180	12,316,320	11,907,500	13,426,920	14,889,440	15,874,040	15,227,720	13,187,920	12,762,620	12,290,080	157,954,800	156,527,953	1,426,847	1%
Small Industrial	1,591,800	1,631,400	1,469,400	1,495,800	1,459,800	1,276,800	1,411,200	2,155,200	2,849,400	1,985,800	2,016,200	2,005,600	21,348,400	41,525,364	(20,176,964)	-49%
Large Industrial	9,700,800	10,214,400	8,504,400	9,114,000	8,888,800	9,869,600	10,369,200	9,847,200	8,952,000	8,952,000	9,470,400	8,850,000	112,732,800	107,877,045	4,855,755	5%
Small Irrigation	30,256	18,405	31,469	34,030	130,293	281,611	364,216	323,383	291,994	256,023	160,062	68,785	1,990,527	2,193,905	(203,378)	-9%
Large Irrigation	16,400 74,613	19,120 74,613	14,720 74,613	283,946 74,613	1,736,061 74,613	2,371,974 74,613	3,305,068	3,974,138	3,654,596	2,177,496	1,257,069	65,984 74,613	18,876,572	18,122,169	754,403	4%
Cable TV Amp Street Lighting	74,613 384,814	313,771	432,270	249,287	218,284	189,597	74,613 204,375	74,613 239,723	74,613 273,935	74,613 328,387	74,613 358,545	393,729	895,356 3,586,717	895,356 3,601,216	(14,499)	0% 0%
Security Lighting	87,365	71,236	69,388	56,681	49.572	42,688	46,287	53,968	62,032	74,362	81,162	89,126	783,867	792,499	(8,632)	-1%
Traffic Lights	45,310	42,310	37,057	37,053	32,039	31,770	29,606	31,367	30,959	33,947	38,898	36,123	426,439	415,281	11,158	3%
TOTAL CONSUMPTION (kWh):	89,767,067	75,113,621	65,082,812	60,168,335	60,410,166	73,144,130	86,057,303	86,450,656	76,571,611	65,350,722	64,601,882	76,957,238	879,675,543	891,020,142	(11,344,599)	-1%
METERS:																% Budget
(Active meters at month end)													Monthly Avg	Budget	Variance	Variance
Residential	23,080	23,094	23,099	23,103	23,127	23,128	23,140	23,160	23,198	23,227	23,255	23,268	23,157	23,729	(573)	-2%
Small General Service	2,214	2,212	2,215	2,217	2,217	2,226	2,240	2,238	2,218	2,228	2,226	2,227	2,223	2,229	(6)	0%
Medium General Service	287	289	294	298	302	298	300	305	307	310	313	315	302	318	(16)	-5%
Large General Service	58 4	57 4	56 3	56 3	56 3	57 2	57 2	57 3	58 3	58 3	60 4	61 4	58 3	57 5	1 (2)	2% -40%
Small Industrial Large Industrial	3	3	6	6	6	6	6	3	3	3	3	3	3	3	(2)	-40% 42%
Small Irrigation	86	86	86	86	84	82	81	81	81	82	82	82	83	87	(3)	-4%
Large Irrigation	17	17	17	17	18	18	19	19	19	19	19	19	18	18	0	1%
Cable TV Amp	1	1														
			1	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	1	1	1	1 1	1	-	0%
Security Lighting (Accounts)	1 400	1 400	1 1 400	1 1 400	1 400	1 400	1 400	1 400	1 400	1 400	1 400	1 400	1 1 400	1 1 400	-	0% 0%
Security Lighting (Accounts) Traffic Lights	54	54	54	54	1 400 54	1 400 54	1 400 53	1 400 53	1 400 53	1 400 53	1 400 53	1 400 53	54	54	(1)	0% 0% -1%
Security Lighting (Accounts)					1 400	1 400	1 400	1 400	1 400	1 400	1 400	1 400			(1) (598)	0% 0%
Security Lighting (Accounts) Traffic Lights	54	54	54	54	1 400 54	1 400 54	1 400 53	1 400 53	1 400 53	1 400 53	1 400 53	1 400 53	54	54		0% 0% -1%
Security Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS:	54	54	54	54	1 400 54	1 400 54	1 400 53	1 400 53	1 400 53	1 400 53	1 400 53	1 400 53	26,303	54		0% 0% -1%
Security Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS: METERED DEMAND (kW):	54 26,205	26,218	54 26,232	26,242	1 400 54 26,269	1 400 <u>54</u> 26,273	1 400 53 26,300	1 400 53 26,321	1 400 53 26,342	1 400 53 26,385	1 400 53 26,417	1 400 53 26,434	54 26,303 Total To Date	54		0% 0% -1%
Security Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS: METERED DEMAND (kW): Residential Small General Service Medium General Service	205 18,321 34,430		26,232 26,232 165 16,724 30,879	168 15,694 32,803	1 400 54 26,269 2157 15,093 32,883	1 400 54 26,273 161 15,769 33,413	1 400 53 26,300 166 17,292 38,073	202 17,307 39,254	1 400 53 26,342 195 18,137 37,616	278 18,688 35,285	1 400 53 26,417 191 14,893 32,723	259 30,340 35,491	Total To Date 2,330 215,245 415,507	54		0% 0% -1%
Security Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS: METERED DEMAND (kW): Residential Small General Service Medium General Service Large General Service	26,205 26,205 205 18,321 34,430 25,244	183 16,987 32,657 24,335	165 16,724 30,879 24,140	168 15,694 32,803 27,110	1 400 54 26,269 157 157 15,093 32,883 26,560	1 400 54 26,273 161 15,769 33,413 28,883	1 400 53 26,300 26,300 166 17,292 38,073 34,418	1 400 53 26,321 202 17,307 39,254 34,799	1 400 53 26,342 195 195 18,137 37,616 33,735	1 400 53 26,385 26,385 278 18,688 35,285 30,659	1 400 53 26,417 191 14,893 32,723 28,814	1 400 53 26,434 259 30,340 35,491 26,180	Total To Date 2,330 215,245 415,507 344,877	54		0% 0% -1%
Security Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS: METERED DEMAND (kW): Residential Small General Service Medium General Service Large General Service Small Industrial	205 18,321 34,430 25,244 3,049	183 16,987 32,657 24,335 2,708	165 16,724 30,879 24,140 3,370	168 15,694 32,803 27,110 3,291	1 400 54 26,269 26,269 157 15,093 32,883 26,560 3,293	1 400 54 26,273 161 15,769 33,413 28,883 2,647	1 400 53 26,300 166 17,292 38,073 34,418 2,917	1 400 53 26,321 202 17,307 39,254 34,799 4,569	1 400 53 26,342 195 18,137 37,616 33,735 5,331	278 18,688 35,285 30,659 4,108	1 400 53 26,417 191 14,893 32,723 28,814 3,888	259 30,340 35,491 26,180 3,934	Total To Date 2,330 215,245 415,507 344,877 43,105	54		0% 0% -1%
Security Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS: METERED DEMAND (kW): Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Large Industrial	205 18,321 34,430 25,244 3,049 19,964	183 16,987 32,657 24,335 2,708 19,450	165 16,724 30,879 24,140 3,370 18,871	168 15,694 32,803 27,110 3,291 19,039	1 400 54 26,269 157 157 15,093 32,883 26,560 3,293 24,724	1 400 54 26,273 161 15,769 33,413 28,883 2,647 20,130	1 400 53 26,300 -	1 400 53 26,321 202 17,307 39,254 34,799 4,569 18,901	1 400 53 26,342 195 18,137 37,616 33,735 5,331 16,292	278 18,688 35,285 30,659 4,108 17,629	1 400 53 26,417 191 14,893 32,723 28,814 3,888 17,603	1 400 53 26,434 25,99 30,340 35,491 26,180 3,934 18,599	Total To Date 2,330 215,245 415,507 344,877 43,105 231,056	54		0% 0% -1%
Security Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS: METERED DEMAND (kW): Residential Small General Service Medium General Service Large General Service Small Industrial	205 18,321 34,430 25,244 3,049	183 16,987 32,657 24,335 2,708	165 16,724 30,879 24,140 3,370	168 15,694 32,803 27,110 3,291	1 400 54 26,269 26,269 157 15,093 32,883 26,560 3,293	1 400 54 26,273 161 15,769 33,413 28,883 2,647	1 400 53 26,300 166 17,292 38,073 34,418 2,917	1 400 53 26,321 202 17,307 39,254 34,799 4,569	1 400 53 26,342 195 18,137 37,616 33,735 5,331	278 18,688 35,285 30,659 4,108	1 400 53 26,417 191 14,893 32,723 28,814 3,888	259 30,340 35,491 26,180 3,934	Total To Date 2,330 215,245 415,507 344,877 43,105	54		0% 0% -1%
Security Lighting (Accounts) Traffic Lights TOTAL ACTIVE METERS: METERED DEMAND (kW): Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation	205 18,321 34,430 25,244 3,049 19,964 225	183 16,987 32,657 24,335 2,708 19,450 123	165 16,724 30,879 24,140 3,370 18,871 88	168 15,694 32,803 27,110 3,291 19,039 240	1 400 54 26,269 157 157 15,093 32,883 26,560 3,293 24,724 421	1 400 54 26,273 161 15,769 33,413 28,883 2,647 20,130 611	166 17,292 38,073 34,418 2,917 19,854 664	202 17,307 39,254 34,799 4,569 18,901 643	1 400 53 26,342 195 195 18,137 37,616 33,735 5,331 16,292 563	278 18,688 30,659 4,108 17,629 660	1 400 53 26,417 191 14,893 32,723 28,814 3,888 17,603 576	259 30,340 35,491 26,180 3,934 18,599 268	54 26,303 Total To Date 2,330 215,245 415,507 344,877 43,105 231,056 5,022	54		0% 0% -1%

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY

COMPARATIVE REVENUE AND CONSUMPTION FOR THE PERIOD ENDED FOURTH QUARTER 2015

	CURRENT		VARIANCE	% VARIANCE FROM	2015 - 2014 CURRENT QTR.	2015 YEAR TO	2015 - 2014 YTD
POWER SALE REVENUE (Net of City Utility Tax):	QUARTER	BUDGET	FROM BUDGET	BUDGET	(+/-)	DATE	(+/-)
Residential	\$ 5,359,826	\$ 6,021,505	\$ (661,679)	-11%	\$ (366,671)	\$ 23,363,511	\$ (978,117)
Small General Service	1,130,958	1,146,262	(15,304)	-1%	25,952	4,591,806	220,444
Medium General Service	1,895,923	1,800,135	95,788	5%	61,715	7,535,339	118,012
Large General Service	1,745,467	1,804,384	(58,917)	-3%	116,179	7,072,821	363,194
Small Industrial	294,119	585,679	(291,560)	-50%	(39,993)	1,041,093	(402,504)
Large Industrial	1,180,586	1,180,387	199	0%	(42,683)	4,933,501	119,422
Small Irrigation	24,287	25,630	(1,343)	-5%	(3,494)	110,726	(8,656)
Large Irrigation	191,035	232,646	(41,611)	-18%	(6,851)	957,582	36,183
Cable TV Amp	10,818	10,750	68	1%	51	43,118	51
Street Lighting	103,940	108,742	(4,802)	-4%	(664)	342,516	9,768
Security Lighting	31,598	34,451	(2,853)	-8%	956	122,782	1,965
Traffic Lights	8,467	8,783	(316)	-4%	475	32,145	2,014
TOTAL POWER SALE REVENUE:	\$ 11,977,022	\$ 12,959,354	\$ (982,332)	-8%	\$ (255,030)	\$ 50,146,940	\$ (518,224)
CONSUMPTION (kWh):							
Residential	73,830,790	77,975,967	(4,145,177)	-5%	(5,990,977)	326,962,971	(23,587,878)
Small General Service	18,230,127	18,176,574	53,553	0%	(1,713,015)	79,860,471	146,597
Medium General Service	37,684,768	36,209,587	1,475,181	4%	1,120,429	154,256,623	3,575,629
Large General Service	38,240,620	38,107,871	132,749	0%	2,452,120	157,954,800	8,127,300
Small Industrial	6,007,600	10,828,944	(4,821,344)	-45%	(803,000)	21,348,400	(10,083,200)
Large Industrial	27,272,400	26,630,256	642,144	2%	(882,000)	112,732,800	1,926,000
Small Irrigation	484,870	482,841	2,029	0%	(108,110)	1,990,527	(261,184)
Large Irrigation	3,500,549	4,022,675	(522,126)	-13%	(231,872)	18,876,572	3,854,649
Cable TV Amp	223,839	223,839	-	0%	-	895,356	-
Street Lighting	1,080,661	1,142,366	(61,705)	-5%	578	3,586,717	149,436
Security Lighting	244,650	244,603	47	0%	(4,462)	783,867	(6,932)
Traffic Lights	108,968	110,535	(1,567)	-1%	(2,950)	426,439	5,219
TOTAL CONSUMPTION (kWh):	206,909,842	214,156,058	(7,246,216)	-3%	(6,163,259)	879,675,543	(16,154,364)
METERED DEMAND (kW):							
Residential	728					2,330	
Small General Service	63,921					215,245	
Medium General Service	103,499					415,507	
Large General Service	85,653					344,877	
Small Industrial	11,930					43,105	
Large Industrial	53,831					231,056	
Small Irrigation	1,504					5,022	
Large Irrigation	12,813					51,487	
TOTAL METERED DEMAND (kW):	333,879					1,308,629	

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE REVENUE AND CONSUMPTION

FOR THE PERIOD ENDED FOURTH QUARTER 2015

	CURRENT	QUARTERLY	% VARIANCE FROM	2015 MONTH	HLY AVERAGE Y-T-D	% VARIANCE FROM
	QUARTER	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET
POWER SALE REVENUE PER METER:	<u> QOZITTEIT</u>	<u> </u>		7101071 <u>E</u>	<u>BODOLT</u>	BOBOLI
(Net of Utility Tax)						
Residential	\$ 231	\$ 250	-8%	\$ 84 \$	89	-6%
Small General Service	508	508	0%	172	177	-3%
Medium General Service	6,063	5,477	10%	2,083	1,916	8%
Large General Service	29,284	31,876	-9%	10,236	10,697	-5%
Small Industrial	81,724	97,613	-19%	27,397	35,381	-29%
	,			•		
Large Industrial	393,529	393,462	0%	96,735	130,528	-35%
Small Irrigation	296	295	1%	111	126	-13%
Large Irrigation	10,054	12,925	-29%	4,393	4,582	-4%
Cable TV Amp	10,818	10,750	1%	3,593	3,583	0%
Street Lighting	103,940	108,742	-5%	28,543	28,567	0%
Security Lighting	79	86	-9%	26	28	-8%
Traffic Lights	160	163	-2%	50	51	-2%
System Average Per Customer	<u>\$ 151</u>	<u>158</u>	-5%	<u>\$ 159</u> <u>\$</u>	165	-4%
POWER SALE REVENUE PER KILOWATT HOUR: (Net of Utility Tax)	<u>(\$/kWh)</u>	<u>(\$/kWh)</u>		<u>(\$/kWh)</u>	<u>(\$/kWh)</u>	
Residential	\$ 0.2200	\$ 0.2342	-6%	\$ 0.0715 \$	0.0763	-7%
Small General Service	0.1860	0.1894	-2%	0.0575	0.0627	-9%
Medium General Service	0.1509	0.1492	1%	0.0488	0.0488	0%
Large General Service	0.1369	0.1420	-4%	0.0448	0.0463	-3%
Small Industrial	0.1469	0.1622	-10%	0.0488	0.0537	-10%
Large Industrial	0.1299	0.1330	-2%	0.0438	0.0436	0%
Small Irrigation	0.1507 0.2092	0.1593	-6% 6%	0.0556	0.0595	-7%
Large Irrigation		0.1970		0.0507	0.0546	-8%
Cable TV Amp	0.1450	0.1441	1%	0.0482 0.0955	0.0480	0%
Street Lighting Security Lighting	0.2883 0.3902	0.2856 0.4233	1% -8%	0.0955 0.1566	0.0952 0.1678	0% -7%
Traffic Lights	0.3902	0.4233	-2%	0.0754	0.0795	-7 % -5%
System Average Per Customer	\$ 0.0578	\$ 0.0605	-5%	\$ 0.0570 \$	0.0599	-5%
System Average Fer Customer	φ 0.0376	φ 0.0003	-576	<u>φ 0.0370</u> <u>φ</u>	0.0399	-5 /6
KILOWATT HOURS PER METER:	<u>(kWh)</u>	<u>(kWh)</u>		(kWh)	<u>(kWh)</u>	
Residential	3,175	3,237	-2%	1,177	1,173	0%
Small General Service	8,186	8,054	2%	2,993	2,824	6%
Medium General Service	120,544	110,158	9%	42,636	39,234	8%
Large General Service	641,565	672,880	-5%	228,589	230,867	-1%
Small Industrial	1,667,383	1,804,824	-8%	561,800	659,133	-17%
Large Industrial	9,090,800 5,913	8,876,752 5,550	2% 6%	2,210,447 1,993	2,996,585 2,110	-36% -6%
Small Irrigation Large Irrigation	5,913 184,239	5,550 223,482	-21%	1,993 86,590	2,110 83,899	-6% 3%
Cable TV Amp	223,839	223,839	-21% 0%	74,613	74,613	0%
Street Lighting	1,080,661	1,142,366	-6%	298,893	300,101	0%
Security Lighting	612	612	0%	163	165	-1%
Traffic Lights	2,056	2,047	0%	664	640	4%
System Average Per Customer	2,611	2,614	0%	2,787	2,760	1%
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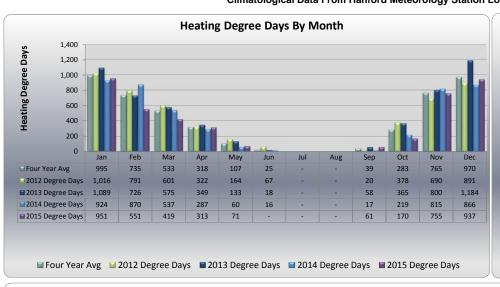
CITY OF RICHLAND, WASHINGTON KWH SALES MONTHLY ACTIVITY December 31, 2015

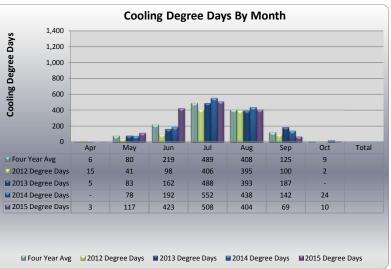
2012 40.75.00.00 3.00.00.00 16		_	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
201 4.2799.05 0.395.05 255.4730 2205.07 21.079.09 0.279.05 27.095.09 0.279.05 27.095.00 0.279.05 0.279	Residential	2011	45,939,125	32,663,448	32,477,284	28,268,937	20,010,454	20,004,213	22,632,899	24,038,668	27,654,686	18,493,925	22,489,153	37,660,627	332,333,419
2014 64,91976 04,1505.02 03,019.02 12,022.02 1990.1997 02,021.02 29.24.02 29.05.05 20.05.02 18.09.05 20.04.02 1990.009 02,001.02 1990.009 02,002.0			45,725,962	36,309,230	29,463,237	26,523,309	18,656,649	21,548,154	24,817,822	28,935,616	23,894,396	18,927,724		33,310,481	330,863,563
2015 A. S. 1971															
Second															
General 2012 6.5911.05 6.101.099 5.421.000 5.4															
Service 2013 7,252,278	Small														
9014 7,940008 7,388,522 6314,867 5526,768 5282,078 5,744,235 6,585,588 7,615,694 7,773,016 5,585,589 7,773,016 7,586,589 7,773,016 7,586,589 7,773,016 7,786,589 7,773,016 7,786,589 7,773,016 7,786,589 7,773,016 7,786,589 7,773,016 7,786,589 7,773,016 7,786,589 7,773,016 7,786,589 7,786															
	Service														
Georgia 2012 11,157.00															
Georgia 2012 11,157.00	Medium	2011	10,980,753	10,552,536	9,543,106	9,344,973	8,558,350	8,950,773	9,206,824	9,927,052	10,677,265	9,685,666	8,988,395	9,686,489	116,102,182
2014 13.165.145 12.837.268 12.172.344 11.407.076 10.22.272 11.623.066 12.255.629 15.570.389 14.220.076 12.476.656 11.944.116 12.243.788 1509.880.094 12.476.078 12.476.656 12.245.627 12.476.088 13.901.127 12.476.088 13.901.127 12.476.088 13.901.127 12.476.088 13.901.127 12.476.088 13.901.127 12.476.088 13.901.127 12.476.088 13.901.127 13.901.127 13.901.128 13.901.1	General														
2015 12,635,665 12,832,700 11,082,210 11,085,1390 11,0	Service	2013	12,527,694	12,953,369		10,734,886		11,203,056	11,389,920	13,296,819	13,172,971	11,555,718	10,721,855	11,477,306	140,494,472
Large 2011 11.46.080 11.700.200 10.474.070 11.323.020 10.768.00 11.102.500 11.600.000 12.5000.0000 12.500.0000 12.500.0000 12.500.0000 12.500.0000 12.500.															
General 2012 10,752.202 10,1463,760 10,1465,760 10,1465,760 10,146,760 12,147,740 10,146,760 12,146,740 10,146,760 13,146		2015	12,638,966	12,832,790	11,082,216	11,651,598	11,360,112	12,264,521	14,121,479	15,821,948	14,798,225	12,924,997	12,227,906		154,256,623
Service 2013 10.148.7760 11.1073.6700 11.1073.680 10.1743.280 11.755.2800 11.256.5800 13.756.3200 11.268.5400 10.1075.2800 11.421.900 11.556.581.900 2015 12.557.420 12.364.7600 11.0707.080 12.315.320 11.097.500 15.914.500 11.591.400 11.587.6400 15.874.040 13.5707.040 12.2707.000 12.205.0200 17.756.800 modestrial 2011 2.274.000 2.285.000 2.286.000 2.285.	Large														
2014 11,977.660 12,045.4760 12,142.700 12,014.680 11,792.200 11,894.700 11,841.960 16,007.420 13,076.000 12,278.000 12,049.780 14,493.720 14,493.720 14,842.750 13,014.000 12,014.000 13,014.000 14,014.0															
2015 12,677.40 12,366.40 11,070.100 12,316.30 11,907.500 13,468.20 14,889.40 15,277.20 13,187.200 12,786.200 12,786.200 157,554.800 160,000.000.000.000.000.000.000.000.000.0	Service														
Small 2011 4.815.200 5.377.980 4.989.300 4.989.200 4.981.000 5.577.400 6.577.200 5.577.200 6.4677.200 5.577.400 6.577.200 5.576.200 5.585.400 5.797.400 5.587.400 4.981.000 4.399.200 3.984.300 3.984.300 3.994.200 3.977.00 6.04.02.400 6.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 2.000 3.994.300 3.994.200 3.994.300 3.994.200 3.5757.600 2.00															
2012 2,747,400 2,865,400 2,865,400 2,865,200 2,727,800 2,665,200 2,665,200 2,566,200 3,566,200 3,366,800 3,346,800 3,346,900 3,149,900 3,143,600 2,000	Small														
2014 3,446-00 2,905-800 2,283-200 2,311-200 2,095-000 2,273-400 3,653-200 2,246-00 2,246-00 2,267-200 2,167-800 2,148-000	Industrial														
2016 1.58 1.58 1.68 1.68 1.465 1															
Large 201 9.38,720 10.281,20 9.305,870 10.281,20 9.305,860 9.158,160 10.351,840 9.376,080 8.725,020 10.886,400 10.575,200 10.085,780 9.009,840 11.581,500 10.081,200 10.081,200 10.081,200 10.081,200 10.281,200															
Industrial 2012 10,177,440 10,708,320 9,772,080 9,589,440 9,338,160 9,558,400 8,891,200 8,892,200 8,892,000 8,224,800 8,496,900 7,590,000 10,968,720	Largo														
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2014 9,846,000 10,011,200 9,685,200 7,838,400 9,343,200 9,190,800 10,806,200 9,847,000 9,842,000 9,842,000 8,952,000 9,870,400 9,635,000 11,0806,800 11,0723,800 8,952,000 10,214,400 8,952,000 11,0723,800 8,952,000 8,952,000 8,952,000 8,952,000 8,952,000 8,952,000 11,0723,800 11,072	maasinai														
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rrigation prigation pring prin	Small	2011	20,495	24,124	18,453	91,959	379,504	663,485	808,747	996,156	962,326	818,726	425,587	81,346	5,290,908
2014 19,588 15,507 15,806 42,577 128,698 289,119 383,080 387,485 376,871 323,813 220,978 48,189 2,251,711	Irrigation	2012	18,526			110,171	369,818	748,398	813,916	980,362	990,440		493,851		5,463,460
2015 30,286 18,405 31,489 34,030 130,293 281,811 364,216 323,383 291,994 256,023 160,062 68,785 1,990,527															
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2012 74,613 74,6	Cable	2011	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	895,356
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Traffic 2011 45,708 42,245 36,539 36,175 34,460 30,293 28,617 28,750 30,504 36,848 33,800 39,633 423,572 Lights 2012 41,472 40,403 36,037 33,218 33,009 28,310 28,852 29,765 30,312 31,332 36,210 39,758 408,678 2013 40,012 44,277 35,484 33,554 30,336 30,333 28,816 29,473 31,319 35,995 33,037 36,474 409,110 2014 42,022 42,805 36,732 34,822 33,276 29,941 28,866 30,988 29,850 35,749 36,007 40,162 421,220 2015 45,310 42,310 37,057 37,053 32,039 31,770 29,606 31,367 30,959 33,947 38,898 36,123 426,439 Total 2011 90,189,561 76,262,461 72,961,869 69,063,539 59,996,005 61,556,262 66,658,405 73,890,860 75,891,177 63,504,625 65,246,373 79,863,417 855,084,554 System 2012 90,696,542 80,840,060 70,671,625 67,366,947 58,524,726 65,470,672 68,580,768 76,468,400 72,604,231 61,201,667 63,997,690 71,094,291 847,517,619 2013 84,893,455 79,918,505 66,611,750 60,685,020 60,410,169 64,181,338 71,715,353 77,150,079 78,804,640 63,728,348 61,568,994 82,409,590 852,077,271 2014 96,031,061 86,534,824 76,663,354 61,910,041 61,312,805 64,565,404 74,618,222 86,311,958 74,809,137 65,757,472 63,722,864 83,592,765 895,829,907 2015 89,767,067 75,113,621 65,082,812 61,618,335 60,410,166 73,144,130 86,057,303 86,450,655 76,571,611 65,350,722 64,601,882 76,957,238 879,675,543															
Lights 2012 41,472 40,403 36,037 33,218 33,009 28,310 28,852 29,765 30,312 31,332 36,210 39,758 408,678 2013 40,012 44,277 35,484 33,554 30,336 30,333 28,816 29,473 31,319 35,995 33,037 36,474 409,110 2014 42,022 42,805 36,732 34,822 33,276 29,941 28,866 30,988 29,850 35,749 36,007 40,162 421,220 2015 45,310 42,310 37,057 37,053 32,039 31,770 29,606 31,367 30,959 33,947 38,898 36,123 426,439 2015 2015 2015 2015 2015 2015 2015 2015		2015	87,365	71,236	69,388	56,681	49,572	42,688	46,287	53,968	62,032	74,362	81,162	89,126	783,867
2013 40,012 44,277 35,484 33,554 30,336 30,333 28,816 29,473 31,319 35,995 33,037 36,474 409,110 2014 42,022 42,805 36,732 34,822 33,276 29,941 28,866 30,988 29,850 35,749 36,007 40,162 421,220 2015 45,310 42,310 37,057 37,053 32,039 31,770 29,606 31,367 30,959 33,947 38,988 36,123 426,439 36,007 40,162 421,220 32,009 31,309 31,309 32,947 38,947 38,948 36,123 426,439 36,007 40,162 421,220 421,22	Traffic														
2014 42,022 42,805 36,732 34,822 33,276 29,941 28,866 30,988 29,850 35,749 36,007 40,162 421,220 42,805 45,310 42,310 37,057 37,053 32,039 31,770 29,606 31,367 30,959 33,947 38,898 36,123 426,439 Total 2011 90,189,561 76,262,461 72,961,869 69,063,539 59,996,005 61,556,262 66,658,405 73,890,860 75,891,177 63,504,625 65,246,373 79,863,417 855,084,554 80,840,060 70,671,625 67,366,947 58,524,726 65,470,672 68,580,768 76,468,400 72,604,231 61,201,667 63,997,690 71,094,291 847,517,619 2013 84,893,455 79,918,505 66,611,750 60,685,020 60,410,199 64,181,338 71,715,353 77,150,079 78,804,640 63,728,348 61,568,994 82,409,590 852,077,271 2014 96,031,061 86,534,824 76,663,354 61,910,041 61,312,805 64,565,404 74,618,222 86,311,958 74,809,137 65,757,472 63,722,864 83,592,765 895,990 70,913,000 86,057,303 86,450,656 76,571,611 65,350,722 64,601,882 76,957,238 879,675,543	Lights														
2015 45,310 42,310 37,057 37,053 32,039 31,770 29,606 31,367 30,959 33,947 38,898 36,123 426,439 Total 2011 90,189,561 76,262,461 72,961,869 69,063,539 59,996,005 61,556,262 66,658,405 73,890,860 75,891,177 63,504,625 65,246,373 79,863,417 855,084,554 System 2012 90,696,542 80,840,060 70,671,625 67,366,947 58,524,726 65,470,672 68,580,768 76,468,400 72,604,231 61,201,667 63,997,690 71,094,291 847,517,619 2013 84,893,455 79,918,505 66,611,750 60,685,020 60,410,199 64,181,338 71,715,353 77,150,079 78,804,640 63,728,348 61,568,994 82,409,590 852,077,271 2014 96,031,061 86,534,824 76,663,354 61,910,041 61,312,805 64,565,404 74,618,222 86,311,958 74,809,137 65,757,472 63,722,864 83,592,765 895,829,769 995,829,907															
Total 2011 90,189,561 76,262,461 72,961,869 69,063,539 59,996,005 61,556,262 66,658,405 73,890,860 75,891,177 63,504,625 65,246,373 79,863,417 855,084,554 2012 90,696,542 80,840,060 70,671,625 67,366,947 58,524,726 65,470,672 68,580,768 76,468,400 72,604,231 61,201,667 63,997,690 71,094,291 847,517,619 70,000															
System 2012 90,696,542 80,840,060 70,671,625 67,366,947 58,524,726 65,470,672 68,580,768 76,468,400 72,604,231 61,201,667 63,997,690 71,094,291 847,517,619 2013 84,893,455 79,918,505 66,611,750 60,685,020 60,410,199 64,181,338 71,715,353 77,150,079 78,804,640 63,728,348 61,568,994 82,409,590 852,077,271 2014 96,031,061 86,534,824 76,663,354 61,910,041 61,312,805 64,565,404 74,618,222 86,311,958 74,809,137 65,757,472 63,722,864 83,592,765 895,829,765 895,829,907 2015 89,767,067 75,113,621 65,082,812 60,168,335 60,410,166 73,144,130 86,057,303 86,450,656 76,571,611 65,507,22 64,601,882 76,957,238 879,675,543	Total														
2013 84,893,455 79,918,505 66,611,750 60,685,020 60,410,199 64,181,338 71,715,353 77,150,079 78,804,640 63,728,348 61,568,994 82,409,590 852,077,271 2014 96,031,061 86,534,824 76,663,354 61,910,041 61,312,805 64,565,404 74,618,222 86,311,958 74,809,137 65,757,472 63,722,864 83,592,765 895,829,907 2015 89,767,067 75,113,621 65,082,812 60,168,335 60,410,166 73,144,130 86,057,303 86,450,656 76,571,611 65,350,722 64,601,882 76,957,238 879,675,543															
2014 96,031,061 86,534,824 76,663,354 61,910,041 61,312,805 64,565,404 74,618,222 86,311,958 74,809,137 65,757,472 63,722,864 83,592,765 895,829,907 2015 89,767,067 75,113,621 65,082,812 60,168,335 60,410,166 73,144,130 86,057,303 86,450,656 76,571,611 65,350,722 64,601,882 76,957,238 879,675,543	-,0.0														
2015 89,767,067 75,113,621 65,082,812 60,168,335 60,410,166 73,144,130 86,057,303 86,450,656 76,571,611 65,350,722 64,601,882 76,957,238 879,675,543															
														76,957,238	879,675,543

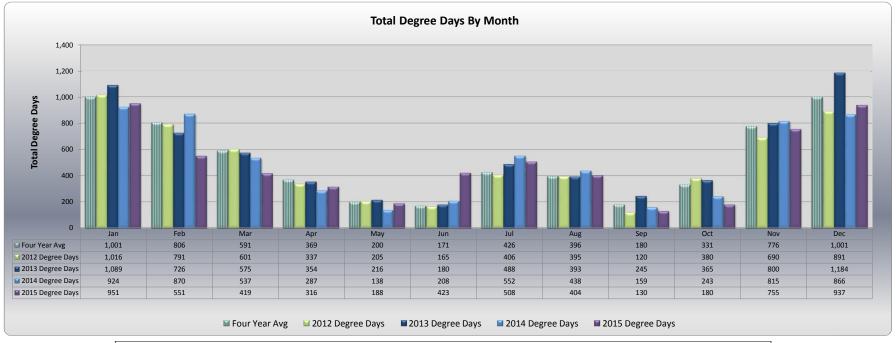
City of Richland ||18

City of Richland, Washington Electric Utility December 31, 2015

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







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

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED BALANCE SHEET As of December 31, 2015

Acct. No.	Account Title	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
ASSETS														
12400	Premium on Investments	-	_	_	-	-	-	_	-	_	-	_	_	_
12805	Cash - Insurance Set Aside	-		_	-	-	-	_	-	-	-	-	-	-
12809	Cash - Reserved for BPA REP Refund	-		_	-	-	-	_	-	-	-	-	-	_
12810	Cash - Bond Redemption	859,229.04	1,288,839.39	1,718,449.74	2,148,060.09	2,577,670.44	1,762,110.39	2,191,720.74	2,621,331.09	3,050,941.44	3,480,551.79	3,910,162.14	501,150.91	1,002,301.76
12810	Cash - Adjustment for Investments at Year End	(188,064.43)	(188,064.43)	(188,064.43)	(188,064.43)	(188,064.43)	(188,064.43)	(188,064.43)	(188,064.43)	(188,064.43)	(188,064.43)	(188,064.43)	(188,064.43)	-
12811	Cash - Rate Financed Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
12812	Cash - 2015 Bond (LGIP)	-	-	-	-	-	-	-	-	-	-	-	-	16,289,459.32
12813	Cash - Conservation Loan (LGIP)	-	-	-	-	-	-	-	-	-	-	-	-	-
12814	Cash - Bond Reserve (LGIP)	-	-	-	-	-	-	-	-	-	-	-	-	-
12840	Cash - Operating Reserve	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00
12857	Investments - Bond Reserve	3,652,194.80	3,652,613.37	3,652,990.54	3,653,480.33	3,653,909.86	3,654,353.12	3,654,860.26	3,655,309.49	3,655,793.98	3,656,324.16	3,656,906.17	4,852,281.00	4,913,900.56
12860	Conservation Loan Invested	288,426.82	288,459.88	288,489.67	288,526.35	288,562.27	288,597.28	288,637.33	288,672.81	288,711.07	288,752.94	288,798.90	288,838.70	292,515.79
12861	Investments - Bond Proceeds	1,697,331.85	1,477,661.77	1,159,194.04	873,326.19	606,479.70	449,819.67	292,268.24	(61,716.44)	(242,648.64)	(454,740.38)	(1,005,467.42)	18,840,006.93	2,003,571.07
12870	Cash - Facility Fees	62,558.03	89,594.16	159,627.09	163,527.71	102,595.11	78,498.43	116,337.83	119,716.38	94,512.47	121,827.37	104,062.60	134,599.27	297,425.09
12870	Cash - Facility Fees - Large Projects	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00	1,350,000.00
12870	Cash - Facility Fees Subject To Refund	358,726.93	368,326.93	394,726.93	413,326.93	318,998.96	318,998.96	318,998.96	318,998.96	318,998.96	333,398.96	333,398.96	333,398.96	348,401.96
13100	Cash - Unrestricted	7,605,792.04	5,135,994.58	5,852,228.58	6,465,630.04	5,935,639.70	4,651,673.16	4,851,733.41	4,766,610.77	5,359,295.65	4,928,751.83	4,724,387.99	4,463,062.72	1,943,395.20
13100	Cash - Adjustment for Cash Invested at Year Enc	(4,091,642.41)	(2,366,714.02)	(2,366,714.02)	(2,366,714.02)	(2,366,714.02)	(2,366,714.02)	(2,366,714.02)	(2,366,714.02)	(2,366,714.02)	(2,366,714.02)	(2,366,714.02)	(2,366,714.02)	-
13130	Cash - Conservation Loan	1,403,215.59	1,460,322.37	1,384,919.58	1,427,567.63	1,461,917.70	1,499,973.58	1,531,464.87	1,520,934.31	1,472,750.54	1,482,232.88	1,442,333.42	1,469,383.39	1,537,260.31
13131	Cash - Conservation Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13130	Cash - Conservation \$ For Acquisition	-	-		-	-	-		9	-	-	-	3	-
14100	Energy Conservation Loans	2,206,611.01	2,155,837.29	2,235,807.47	2,201,441.30	2,172,012.71	2,142,071.11	2,116,307.33	2,132,712.58	2,188,396.05	2,184,721.22	2,231,009.65	2,209,831.00	2,148,949.26
14101	Energy Conservation Loans Billed Monthly	112,288.29	113,317.83	117,276.26	116,739.93	119,730.69	118,694.28	120,208.88	123,400.84	125,437.41	127,967.66	129,993.81	132,053.50	131,652.29
14200	A/R - Customer Billings	3,134,646.55	3,843,206.01	3,101,132.41	2,528,764.94	2,316,753.46	2,731,417.46	2,809,149.83	3,308,745.39	3,228,879.84	3,004,234.56	2,807,286.18	2,834,051.99	3,058,822.46
14300	A/R - Misc.	115,958.68	201,940.90	412,680.72	88,185.24	80,637.14	76,167.81	208,012.42	78,730.85	120,425.37	387,184.03	221,853.36	91,649.83	264,949.24
14320	Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
14400	Provision for Uncollectible	(77,231.00)	(85,719.93)	(90,996.83)	(101,487.40)	(111,371.62)	(120,253.33)	(110,073.61)	(118,971.45)	(128,921.11)	(137,947.00)	(147,286.40)	(127,770.18)	(76,398.00)
15400	Materials and Supplies	4,333,975.31	4,451,153.96	4,369,102.33	4,439,692.82	4,170,891.24	4,136,878.71	4,125,219.96	3,957,836.89	3,940,294.31	3,958,497.56	3,988,740.97	4,075,241.20	4,055,529.83
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	6,402.69	6,402.69	6,402.69	6,402.69
16300	Stores Expense - Clearing	-	30,178.68	60,444.02	90,341.77	120,538.01	178,209.58	191,124.41	244,556.38	276,774.17	261,774.35	294,182.98	292,062.98	-
16500	Prepaid Expenses	1,816.32	184,793.62	167,994.20	151,194.78	134,395.36	117,595.94	100,796.52	83,997.10	67,197.68	50,398.26	33,598.84	16,799.42	-
16512	WCIA Insurance Deposit	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
18169	Unamortized Prem - 2007 Bonds	(460,313.12)	(458,562.88)	(456,812.64)	(455,062.40)	(453,312.16)	(451,561.92)	(449,811.68)	(448,061.44)	(446,311.20)	(444,560.96)	(442,810.72)	(441,060.48)	(439,310.24)
18171	Unamortized Prem - 2013 Rev Ref Bonds	(1,873,065.40)	(1,867,474.16)	(1,861,882.92)	(1,856,291.68)	(1,850,700.44)	(1,845,109.20)	(1,839,517.96)	(1,833,926.72)	(1,828,335.48)	(1,822,744.24)	(1,817,153.00)	(1,811,561.76)	(1,805,970.52)
18172	Unamortized Prem - 2015 Bonds	-	-	-	-	-	=	=	-	-	=	-	(2,026,778.13)	(2,021,132.51)
18400	Clearing Account - Overhead	-	5,488.15	(12,027.38)	(49,865.08)	(81,204.16)	(132,371.05)	(116,009.00)	(142,354.28)	(146,173.89)	(155,524.01)	(196,531.40)	(190,892.88)	0.00
18410	Clearing Account - Equipment	-	(3,038.78)	(1,105.79)	(3,780.86)	10,799.65	(5,152.55)	2,982.38	6,902.42	19,723.13	37,177.44	35,754.91	38,706.28	-
18500	Deferred Debits - Temp. Facilities	-	(2,243.38)	(5,168.38)	(12,868.83)	(22,029.37)	(28,343.06)	(38,248.89)	(42,298.89)	(47,698.89)	(52,423.89)	(54,924.71)	(57,849.71)	-
18610	Deferred Debits - Damages & Claims	-		1,446.76	7,339.13	15,735.36	17,483.53	18,943.59	22,679.71	(134,224.85)	(131,045.63)	(119,914.78)	(117,387.47)	-
18620	Deferred Debits - Pension	-		-	-	-	-	-	-	-	-	-	-	520,466.00
18640	Conservation Programs	216,484.26	216,540.28	137,830.61	150,234.35	151,060.81	166,428.50	207,805.60	227,494.56	169,673.67	200,410.73	190,204.46	183,247.43	209,149.33
18915	Unamortized Loss on 1998 Refunded	153,312.12	150,050.16	146,788.20	143,526.24	140,264.28	137,002.32	133,740.36	130,478.40	127,216.44	123,954.48	120,692.52	117,430.56	114,168.60
18916	Unamortized Loss on 2001 Refunded	163,137.80	161,420.56	159,703.32	157,986.08	156,268.84	154,551.60	152,834.36	151,117.12	149,399.88	147,682.64	145,965.40	144,248.16	142,530.92
18925	Unamort Loss 2003 Rev & Rev Ref Bonds	122,407.48	121,868.24	121,329.00	120,789.76	120,250.52	119,711.28	119,172.04	118,632.80	118,093.56	117,554.32	117,015.08	116,475.84	115,936.60
	SUBTOTAL ASSETS	23,556,099.25	24,184,093.24	24,417,691.77	24,353,849.60	23,340,018.30	21,420,969.84	22,202,182.42	22,435,053.87	23,001,725.80	22,897,935.31	22,195,784.15	37,564,743.70	38,805,877.01
CWIP														
	Electric Plant Purchased	_		_	_	_	_	_	_	_	_	_	_	_
10700	Utility Plant Work in Progress				-									
10710	Utility Plant Work in Progress	7,632,251.27	7,913,322.27	8,161,687.30	8,412,698.25	8,635,436.99	8,879,385.04	9,116,828.16	9,434,130.48	9,629,518.90	9,829,952.65	10,030,782.05	10,250,331.38	7,246,576.73
10710	Construction W I P Ret	- 1032,231.21	- 1,313,322.21	21,431.50	29,436.47	32,590.93	32,781.03	32,781.03	32,878.31	32,878.31	32,878.31	32,878.31	32,878.31	7,240,370.73
10/20	—	7.622.254.27	7.042.222.27											7.246.576.72
	TOTAL CWIP	7,632,251.27	7,913,322.27	8,183,118.80	8,442,134.72	8,668,027.92	8,912,166.07	9,149,609.19	9,467,008.79	9,662,397.21	9,862,830.96	10,063,660.36	10,283,209.69	7,246,576.73

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED BALANCE SHEET As of December 31, 2015

Acct. No.	Account Title	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
FIXED ASSET	rs ·													
	Leasehold Structures & Improve - Solar Gen	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88
34400 35000	Solar Generation Dishes Land and Land Rights	202,613.58	202,613.58	202,613.58	202,613.58	202,613.58	202,613.58	202,613.58	202,613.58	202,613.58	202,613.58	202,613.58	202,613.58	202,613.58
35300	Station Equipment	561.97	561.97	561.97	561.97	561.97	561.97	561.97	561.97	561.97	561.97	561.97	561.97	561.97
35400	Towers & Fixtures	7,170.42	7,170.42	7,170.42	7,170.42	7,170.42	7,170.42	7,170.42	7,170.42	7,170.42	7,170.42	7,170.42	7,170.42	7,568.29
35500 35600	Poles & Fixtures Conductor - Overhead	562,836.78 444,871.17	562,836.78 444,871.17	562,836.78 444,871.17	563,359.99 444,920.61	563,472.11 444,920.61	563,771.09 444,920.61	563,771.09 444,920.61	563,771.09 445,288.08	564,194.54 445,904.33	564,418.77 445,904.33	564,418.77 446,016.45	564,418.77 446,091.19	580,992.02 467,710.83
35700	U/G Conduit	22,519.97	22,519.97	22,519.97	22,519.97	22,519.97	22,519.97	22,519.97	22,519.97	22,519.97	22,818.95	22,818.95	23,964.80	52,746.88
35800	Conductor - Underground	56,658.07	56,658.07	56,658.07	56,658.07	56,658.07	56,782.26	57,552.48	57,663.72	58,724.60	58,923.80	60,614.68	61,702.85	139,551.42
36000	Land and Land Rights	218,429.57	218,429.57	218,429.57	218,429.57	218,429.57	218,429.57	218,429.57	218,429.57	218,429.57	218,429.57	218,429.57	218,429.57	218,989.12
36100 36200	Structures & Improvements Station Equipment	415,210.34 5,075,186.68	415,210.34 5,075,186.68	415,210.34 5,075,186.68	415,210.34 5,075,186.68	415,210.34 5,075,186.68	415,359.83 5,075,186.68	415,359.83 5,075,186.68	415,359.83 5,075,186.68	415,359.83 5,075,186.68	415,359.83 5,075,186.68	415,584.06 5,075,186.68	415,584.06 5,091,324.23	414,095.83 5,106,125.66
36210	1st Street Substation	1,872,321.30	1,872,321.30	1,872,321.30	1,872,321.30	1,872,321.30	1,872,321.30	1,872,321.30	1,872,321.30	1,872,321.30	1,872,321.30	1,872,321.30	1,872,321.30	1,872,321.30
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	50,821.15	50,821.15	50,821.15	50,821.15
36212	SCADA System - Wide	518,121.15	518,121.15	518,121.15	518,121.15	518,121.15	518,302.80	518,318.42	518,318.42	519,378.21	519,378.21	519,378.21	519,378.21	519,378.21
36220 36221	Tapteal Substation Tapteal Substation - SCADA	666,406.61 66,140.03	666,406.61 66,140.03	666,406.61 66,140.03	667,987.87 66,140.03	667,987.87 66,140.03	667,987.87 66,140.03	667,987.87 66,140.03	667,987.87 66,140.03	667,987.87 66,140.03	668,070.65 66,140.03	668,070.65 66,140.03	668,070.65 66,140.03	667,142.16 66,140.03
36230	Richland SW Sub-Stn Expa	1,518,915.96	1,518,915.96	1,518,915.96	1,535,369.96	1,535,369.96	1,535,369.96	1,535,649.96	1,535,649.96	1,539,137.96	1,539,137.96	1,539,137.96	1,452,265.42	1,452,265.42
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	76,309.86	76,309.86	76,309.86	76,309.86
36250	Sub Stn Equip - Snyder St	1,686,924.92	1,686,924.92 121,442.84	1,686,924.92	1,686,924.92	1,686,924.92	1,686,924.92	1,686,924.92	1,686,924.92	1,686,924.92	1,686,924.92	1,686,924.92	1,686,924.92	1,686,924.92
36251 36260	Snyder - SCADA Stevens Sub	121,442.84 1,926,877.87	1,926,877.87	121,442.84 1,926,877.87	121,442.84 1,926,877.87	121,442.84 1,926,877.87	121,442.84 1,926,877.87	121,442.84 1,926,877.87	121,442.84 1,926,877.87	121,442.84 1,926,877.87	121,442.84 1,926,877.87	121,442.84 1,926,877.87	121,442.84 1,926,877.87	121,442.84 1,926,877.87
36261	Stevens Sub - SCADA	176,095.21	176,095.21	176,095.21	176,095.21	176,095.21	176,095.21	176,095.21	176,095.21	176,095.21	176,095.21	176,095.21	176,095.21	176,095.21
36265	Leslie Sub			-	-			44,036.55	48,317.79	48,317.79	80,883.57	120,489.43	138,481.17	162,594.68
36270 36271	Thayer Sub Thayer Sub - SCADA	3,760,835.52 124,444.76	3,760,835.52 124,444.76	3,760,835.52 124.444.76	3,760,835.52 124.444.76	3,760,835.52 124,444.76	3,760,835.52 124.444.76	3,760,835.52 124.444.76	3,760,835.52 124,444.76	3,760,835.52 124,444.76	3,760,835.52 124.444.76	3,760,835.52 124,444.76	3,760,835.52 124,444.76	3,761,507.94 124,444.76
36275	Sandhill Crane Substation	2,860,966.33	2,860,966.33	2,860,966.33	2,862,026.29	2,862,352.90	2,862,352.90	2,862,352.90	2,862,352.90	2,862,352.90	2,862,352.90	2,862,352.90	2,862,352.90	2,863,039.27
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	69,132.08	69,132.08	69,132.08	69,132.08
36281	SCADA Master - Shop	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10
36285 36290	City View Substation SE Richland Substation	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,296,820.87 8,904.00
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	11,323.64	11,323.64	11,323.64	11,323.64
36400	Poles, Towers, Fixtures	6,715,727.81	6,718,152.64	6,725,431.60	6,743,986.08	6,774,934.25	6,794,360.30	6,797,873.98	6,807,373.93	6,808,110.38	6,810,075.02	6,813,139.15	6,816,155.29	7,482,245.65
36500	Conductor - Overhead	6,427,575.02	6,475,920.38	6,496,777.99	6,502,793.42 28,706,741.18	6,506,307.36	6,519,230.23	6,524,683.89 28,793,605.93	6,540,937.31 28,829,648.49	6,555,181.78	6,573,966.71	6,581,868.36	6,589,792.10 29,209,462.79	6,777,206.39
36600 36700	Conduit - Underground Conductor - Underground	28,603,154.13 29,403,622.79	28,625,019.60 29,484,296.92	28,657,458.28 29,515,585.93	29,553,103.68	28,753,615.97 29,613,305.16	28,780,187.51 29,645,863.39	29,666,392.80	28,829,648.49	28,845,728.40 29,822,527.94	28,913,348.34 29,850,569.23	29,092,137.37 30,010,128.05	30,073,013.07	30,860,884.84 31,039,497.27
36710	Underground Cond and Dev	8,678,692.30	8,733,639.01	8,748,678.25	8,759,493.12	8,839,512.05	8,858,975.53	8,862,183.70	8,878,325.08	8,928,618.87	8,948,211.36	9,053,344.68	9,076,203.90	9,245,691.60
36800	Line Transformers	9,640,490.70	9,640,490.70	9,640,490.70	9,640,490.70	9,640,490.70	9,641,653.82	9,641,653.82	9,641,737.90	9,641,737.90	9,642,335.85	9,642,335.85	9,642,335.85	9,670,247.21
36810 36820	Line Transformers - Overhead Line Transformers - Underground	1,758,438.13 7,707,672.12	1,760,992.52 7,730,526.15	1,761,632.81 7,743,210.15	1,762,694.59 7,812,303.83	1,762,694.59 7,870,255.88	1,764,894.02 7,889,581.17	1,766,270.78 7,898,457.85	1,767,653.99 7,935,063.41	1,774,217.47 7,956,314.43	1,776,517.17 7,971,020.76	1,776,517.17 8,009,733.47	1,776,517.17 8,024,404.06	1,837,799.61 8,220,586.64
36840	Dist Plant Line Transform	47,850.03	47,850.03	47,850.03	47,850.03	47,850.03	47,850.03	47,850.03	47,850.03	47,850.03	47,850.03	47,850.03	47,850.03	47,850.03
36900	Services	6,324,747.19	6,324,988.56	6,324,988.56	6,325,299.89	6,325,468.03	6,325,517.47	6,325,657.49	6,325,756.38	6,325,756.38	6,325,756.38	6,325,756.38	6,325,812.44	6,329,591.02
36910	Services - Overhead	617,387.51	618,860.07	618,860.07	618,886.33	619,393.88	619,443.32	619,480.40	621,017.28	622,173.47	622,272.92	622,952.32	624,146.41	642,006.83
36920 37000	Services - Underground Meters	1,677,933.25 3,909,989.59	1,682,868.40 3,909,989.59	1,685,702.66 3,909,989.59	1,693,027.81 3,909,989.59	1,696,586.39 3,911,822.34	1,698,272.10 3,911,822.34	1,702,317.30 3,911,822.34	1,706,545.05 3,911,822.34	1,711,170.98 3,911,822.34	1,715,481.83 3,911,871.78	1,715,575.49 3,911,871.78	1,716,410.02 3,911,871.78	1,751,803.77 3,912,556.98
37100	Installation Cust. Premises	102,433.37	102,433.37	102,433.37	102,433.37	102,433.37	102,433.37	102,433.37	102,433.37	102,433.37	102,433.37	102,433.37	102,433.37	102,433.37
37200	Leased Pr. Cust. Premises	1,028,622.35	1,028,622.35	1,028,622.35	1,028,622.35	1,028,622.35	1,028,622.35	1,028,622.35	1,028,622.35	1,028,622.35	1,028,622.35	1,028,622.35	1,028,622.35	1,028,622.35
37300	Lighting and Signal System	3,157,936.63	3,157,936.63	3,157,936.63	3,157,936.63	3,157,936.63	3,157,936.63	3,157,936.63	3,157,936.63	3,157,936.63	3,157,936.63	3,157,936.63	3,157,936.63	3,162,538.43
37320 37330	Traffic Signals Distr Plant Tone Control	796,354.42	796,354.42	796,354.42	796,354.42	796,354.42	796,354.42	796,354.42	796,354.42	796,354.42	796,354.42	796,354.42	796,354.42	796,423.94 144.60
38900	Land and Land Rights	19,501.01	19,501.01	19,501.01	19,501.01	19,501.01	19,501.01	19,501.01	19,501.01	19,501.01	19,501.01	19,501.01	19,501.01	19,501.01
39000	Structures & Improvements	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49
39010 39020	S & I - City Shops Elec	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18
39020	S & I - City Shops Non-Elec Office Furniture & Fixtures	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03	4,032,582.00 469,940.03
39200	Transportation Equipment	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60
39300	Stores Equipment	31,188.44	31,188.44	31,188.44	31,188.44	31,188.44	31,188.44	31,188.44	31,188.44	31,188.44	31,188.44	31,188.44	31,188.44	31,188.44
39400 39500	Tools, Shop & Garage Equip	233,577.32 707,912.23	233,577.32 707,912.23	233,577.32 707,912.23	233,577.32 707,912.23	233,643.60 707,912.23	233,643.60 707,912.23	233,643.60 707,912.23	234,212.34 707,912.23	234,212.34 707,912.23	234,813.77 707,912.23	234,813.77 707,912.23	234,813.77 707,912.23	234,813.77 707,912.23
39600	Laboratory Equip Power Operated Equip	518,601.48	518,601.48	518,601.48	518,601.48	518,601.48	518,601.48	518,601.48	518,601.48	518,601.48	518,601.48	518,601.48	518,601.48	518,601.48
39700	Communication Equip	2,728,428.02	2,599,159.08	2,728,460.22	2,741,481.68	2,745,709.80	2,749,988.25	2,749,988.25	2,749,988.25	2,749,988.25	2,749,988.25	2,749,988.25	2,749,988.25	2,750,906.73
39710	Communication Equip - Shops	174,788.56	174,788.56	174,788.56	174,788.56	174,788.56	174,788.56	174,788.56	174,788.56	174,788.56	174,788.56	174,788.56	174,788.56	174,788.56
39712 39713	Communication Equip - GEMS Software Work Order System	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	344,747.22 262,396.42
39800	Miscellaneous Equipment	444,294.29	444,294.29	444,294.29	444,294.29	444,294.29	444,294.29	444,294.29	444,294.29	444,294.29	444,294.29	444,294.29	444,294.29	447,425.28
39900	City Shops Non-Electric													-
	TOTAL FIXED ASSETS	159,862,283.26	159,973,328.32	160,225,691.51	160,458,384.47	160,748,693.98	160,889,141.34	160,994,842.81	161,215,063.11	161,399,779.93	161,591,819.34	162,127,385.15	162,307,715.47	166,484,211.76

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED BALANCE SHEET As of December 31, 2015

Acct. No.	Account Title	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
ACCUMULAT	TED DEPRECIATION													
	Accum Depr - Transmission	(517,810.27)	(520,052.06)	(522,293.85)	(524,535.64)	(526,185.59)	(528,427.38)	(530,669.17)	(532,910.96)	(535,152.75)	(537,394.54)	(539,636.33)	(541,878.12)	(544,119.91)
10812	Accum Depr - Distribution	(62,299,768.05)	(62,661,304.05)	(63,022,840.05)	(63,384,376.05)	(63,745,912.05)	(64,107,448.05)	(64,468,984.05)	(64,830,520.05)	(65,192,056.05)	(65,553,592.05)	(65,915,128.05)	(66,276,664.05)	(66,638,200.05)
10814	Accum Depr - General Plant	(4,380,992.01)	(4,406,968.60)	(4,432,945.19)	(4,458,921.78)	(4,484,898.37)	(4,510,874.96)	(4,536,851.55)	(4,562,828.14)	(4,588,804.73)	(4,614,781.32)	(4,640,757.91)	(4,666,734.50)	(4,692,711.09)
10816	Accum Depr - City Shops	(9,641,503.59)	(9,691,859.39)	(9,742,215.19)	(9,792,570,99)	(9.842.926.79)	(9,893,282.59)	(9,943,638,39)	(9,993,994.19)	(10,044,349.99)	(10,094,705.79)	(10,145,061.59)	(10.195.417.39)	(10,245,773.19)
10820	Cost of Property Retired	211,958.25	211,958.25	211,958.25	211,958.25	211,958.25	211,958.25	211,958.25	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22
10830	Ut Plant - Cost of Removal	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74
10840	Utility Plant - Salvage	(372,305.62)	(372,305.62)	(372,305.62)	(372,305.62)	(372,305.62)	(372,305.62)	(372,305.62)	(372,305.62)	(372,305.62)	(372,305.62)	(372,305.62)	(372,305.62)	(372,305.62)
10040	,													
	TOTAL ACCUMULATED DEPR	(76,553,629.55)	(76,993,739.73)	(77,433,849.91)	(77,873,960.09)	(78,313,478.43)	(78,753,588.61)	(79,193,698.79)	(79,633,712.00)	(80,073,822.18)	(80,513,932.36)	(80,954,042.54)	(81,394,152.72)	(81,834,262.90)
LIABILITIES														
	Cur Ptn LTD - 2009 Bonds	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)	(255,000.00)	(260,000.00)	(260,000.00)
22143	Cur Ptn LTD - 2009 Bonds	(1,875,000.00)	(1,875,000.00)	(1,875,000.00)	(1,875,000.00)	(1,875,000.00)	(1,875,000.00)	(1,875,000.00)	(1,875,000.00)	(1,875,000.00)	(1,875,000.00)	(1,875,000.00)	(1,955,000.00)	(1,955,000.00)
22148	Cur Ptn LTD - 2007 Bonds Cur Ptn LTD - 2013 Rev Ref Bonds	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(550,000.00)	(550,000.00)
	2013 Rev Bonds Outstanding	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(555,000.00)	(333,000.00)	(333,000.00)	(555,000.00)	(330,000.00)	(330,000.00)
22159	2007 Rev Ref Bonds Outstanding	(21,165,000.00)	(21,165,000.00)	(21,165,000.00)	(21,165,000.00)	(21,165,000.00)	(21,165,000.00)	(21,165,000.00)	(21,165,000.00)	(21,165,000.00)	(21,165,000.00)	(21,165,000.00)	(19,210,000.00)	(19,210,000.00)
22159	2009 BAB Rev Bonds Outstanding	(9,740,000.00)	(9,740,000.00)	(9,740,000.00)	(9,740,000.00)	(9,740,000.00)	(9,740,000.00)	(9,740,000.00)	(9,740,000.00)	(9,740,000.00)	(9,740,000.00)	(9,740,000.00)	(9,480,000.00)	(9,480,000.00)
	2013 Rev Ref Bonds Outstanding	(19,235,000.00)	(19,235,000.00)	(19,235,000.00)	(19,235,000.00)	(19.235.000.00)	(19,235,000.00)	(19,235,000.00)	(19,235,000.00)	(19.235.000.00)	(19,235,000.00)	(19,235,000.00)	(18,685,000.00)	(18,685,000.00)
22162	2015 Rev Bonds Outstanding	(19,255,000.00)	(19,255,000.00)	(19,233,000.00)	(19,255,000.00)	(19,233,000.00)	(19,255,000.00)	(19,255,000.00)	(19,233,000.00)	(19,255,000.00)	(19,255,000.00)	(19,255,000.00)	(19,435,000.00)	(19,435,000.00)
22830	Net Pension Liability			-					-		-	-	(15,433,000.00)	(4,371,971.00)
23200	A/P - Accrued Power Bills	(3,268,216.00)	(2,904,827.00)	(2,760,794.00)	(2,991,076.00)	(3,091,363.00)	(2,437,859.00)	(3,170,929.00)	(3,222,560.00)	(3,411,667.00)	(2,955,551.00)	(2,749,080.00)	(2,856,465.00)	(3,207,154.00)
23200	Accts Pay - Inventory	(2,315.05)	(2,904,827.00)	(32,888.72)	(193,795.20)	(21,215.18)	(73,711.26)	(4,552.43)	(44,340.31)	(158,920.30)	(50,871.65)	(34,758.35)	(50,571.31)	3,587.24
	Accts Pay - Payroll	(84,911.46)	(84,911.46)	(84,911.46)	(84,911.46)	(84,911.46)	(84,911.46)	(84,911.46)	(84,911.46)	(84,911.46)	(84,911.46)	(84.911.46)	(84,911.46)	
23210	Accts Pay - Payroll Accts Pay - Excise Tax	<u> </u>		(174,242.64)	(154,007.92)	(141,206.64)	(141,306.87)	(168,107.71)	(199,576.60)	(196,505.37)		(148,356.13)	(151,477.60)	(123,153.47)
		(640,600,571)	(207,893.77)								(180,302.21)			
	Accounts Payable	(613,602.57)	(55,183.95)	(71,627.49)	(60,370.48)	(3,379.42)	(52,151.74)	(73,503.46)	(1,526.94)	(22,105.27)	(115,131.90)	(205,227.67)	(155,232.34)	(469,984.78)
	Deferred Revenue - Fac Fee Deposit	(358,726.93)	(368,326.93)	(394,726.93)	(413,326.93)	(319,001.96)	(319,001.96)	(319,001.96)	(319,001.96)	(319,001.96)	(333,401.96)	(333,401.96)	(333,401.96)	(348,401.96)
23215	Deferred Revenue - Fac Fee Large Projects	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)	(1,350,000.00)
23216	Due to Other Funds			-	-	-	-	-		-		-	-	
23217	Retainage Payable	(69,223.74)	(69,223.74)	(66,049.84)	(66,049.84)	(66,049.84)	(66,049.84)	(66,049.84)	(66,049.84)	(66,049.84)	(66,049.84)	(66,049.84)	(66,049.84)	(66,049.84)
23750	Accrued Interest - Bonds	(415,062.38)	(622,589.39)	(830,116.40)	(1,037,643.41)	(1,245,170.42)	(207,535.35)	(415,062.36)	(622,589.37)	(830,116.38)	(1,037,643.39)	(1,245,170.40)	(270,742.50)	(541,476.68)
24200	Accrued Sick and Vacation	(645,561.87)	(645,561.87)	(645,561.87)	(645,561.87)	(645,561.87)	(645,561.87)	(645,561.87)	(645,561.87)	(645,561.87)	(645,561.87)	(645,561.87)	(645,561.87)	(721,923.77)
25300	Deferred Credit - Pension	<u> </u>		-	-	-	-	-	-	-	-	-	-	(706,630.00)
25401	Deferred Credit - BPA REP Refund													
	TOTAL LIABILITIES	(59,612,620.00)	(59,388,997.83)	(59,215,919.35)	(59,801,743.11)	(59,772,859.79)	(58,183,089.35)	(59,102,680.09)	(59,361,118.35)	(59,889,839.45)	(59,624,425.28)	(59,667,517.68)	(75,539,413.88)	(81,481,669.44)
	& FUND EQUITY	(4.242.200.02)	(002.622.04)	(4 202 240 50)	(004 204 20)	242.002.25	F00 704 04	024 420 50	762.000.01	704 442 02	670.456.26	1 110 111 70	4 662 204 27	05474707
	Net Income - Year to Date	(1,212,386.83)	(803,622.04)	(1,292,348.59)	(694,281.36)	213,982.25	598,784.94	834,128.69	762,088.81	784,142.92	670,156.26	1,119,114.79	1,662,281.97	854,717.07
	Ret Earnings - Ins Set Aside	-		-	-	-	-	-	-	-	-	-	-	
21600	Unappro Retained Earnings	(37,107,224.77)	(38,319,611.60)	(38,319,611.60)	(38,319,611.60)	(38,319,611.60)	(38,319,611.60)	(38,319,611.60)	(38,319,611.60)	(38,319,611.60)	(38,319,611.60)	(38,319,611.60)	(38,319,611.60)	(38,319,611.60)
27150	Contributed Capital	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)
27160	Contributed Capital	-		-	-	-	-	-	-	-	-	-	-	-
43910	Residual Equity Transfer	<u> </u>		-	-	-	-	-	-	-	-	-	-	
43900	Adjust to Retained Earnings					-								4,808,934.00
	TOTAL NET INCOME & FUND EQUITY	(54,884,384.23)	(55,688,006.27)	(56,176,732.82)	(55,578,665.59)	(54,670,401.98)	(54,285,599.29)	(54,050,255.54)	(54,122,295.42)	(54,100,241.31)	(54,214,227.97)	(53,765,269.44)	(53,222,102.26)	(49,220,733.16)
	TOTAL ASSETS	114,497,004.23	115,077,004.10	115,392,652.17	115,380,408.70	114,443,261.77	112,468,688.64	113,152,935.63	113,483,413.77	113,990,080.76	113,838,653.25	113,432,787.12	128,761,516.14	130,702,402.60
	TOTAL LIABILITIES & FUND EQUITY	(114,497,004.23)	(115,077,004.10)	(115,392,652.17)	(115,380,408.70)	(114,443,261.77)	(112,468,688.64)	(113,152,935.63)	(113,483,413.77)	(113,990,080.76)	(113,838,653.25)	(113,432,787.12)	(128,761,516.14)	(130,702,402.60)
		(111,137,004.23)	(113,077,004.10)	(113,332,032.11)	(113,303,400.70)	(11.,5,201.77)	(112,100,000.04)	(113,132,333.03)	(113), (33), (13.77)	(113,330,000.70)	(113,033,033.23)	(113) (32)/07:12)	(120), 01,510.14)	(130,702,402.00)

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED REVENUE SHEET CY 2015 ACTUAL

REVENUES

KEVEN	UES													
Acct. No	Account Title	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Year To Date
41900	Interest Income	(11,018.15)	(21,896.10)	(5,513.47)	(6,870.79)	(4,475.69)	(18,167.43)	(10,514.72)	(4,328.59)	(4,477.12)	(7,555.32)	(6,033.08)	(19,111.02)	(119,961.48)
41900	(Gain)/Loss on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	(1,046.42)	(1,046.42)
41910	Interest (Consv Loan Int Payments)	(6,596.93)	(6,878.83)	(6,090.30)	(6,707.91)	(6,340.52)	(6,497.86)	(6,334.93)	(6,635.94)	(6,698.22)	(6,577.23)	(6,690.01)	(6,425.48)	(78,474.16)
41911	Interest on Conservation Loan Investment	(33.06)	(29.79)	(36.68)	(35.92)	(35.01)	(40.05)	(35.48)	(38.26)	(41.87)	(45.96)	(39.80)	(62.12)	(474.00)
41912	Other Interest Thru Collection Agency	(47.06)	(189.94)	(159.85)	(380.02)	(160.06)	(224.05)	(152.23)	(409.01)	(229.28)	(308.18)	(345.51)	-	(2,605.19)
41920	BPA - Conservation Admin Fee	(16,931.05)	(64,926.38)	- 1	(234.00)	(140.69)	(17,762.82)	(1,850.15)	(12,587.34)	(99,147.89)	(26,140.44)	(11,067.32)	(15,453.85)	(266,241.93)
41921	BPA - Conservation Program (EEI)	(104,018.13)	(291,469.13)	(7,755.47)	(19,874.00)	(1,584.06)	(120,576.85)	(20,242.68)	(78,977.79)	(251,354.94)	(133,211.00)	(108,991.97)	(96,528.72)	(1,234,584.74)
41922	LSO Lighting	-	-	-	-	-	-	-	-	-	-	÷	-	-
42100	Miscellaneous Revenue	•	-		(9,001.11)	(1,700.17)	(7,957.00)	(2,144.33)	3,000.00	(5,110.44)	(15,010.00)	(5,110.24)	(2,402.11)	(45,435.40)
42100	Transfers From Employee Benefit Fund	-	-	-	-	-	-	-	•	-	-	-		-
42100	Transfers From Industrial Development	•	-	-	-	•	-	-	•	-	-	-	-	-
43400	Insurance Recovery	-	-	=	-	-	-	=	-	-	-	=	=	-
43401	Bonneville Power Admin. REP Agreement	•	•	-	•	-	-	-	•	-	-	-	-	
43902	Prior Period Adjustment	(000 505 50)	- (004 000 04)	- (000 040 00)	(000 000 55)	(000 000 50)	- (040 400 54)	- (400,000,00)	- (400,000,50)	(050 054 70)	- (010 000 71)	- (0.07,000,00)	(000 500 40)	(4.000.707.40)
44000 44010	Electric Utility Tax	(389,585.56)	(324,309.91)	(289,049.66)	(266,263.55)	(268,239.52) (1,448,881.89)	(319,198.54)	(406,309.38)	(403,866.50)	(356,054.73)	(310,293.74)	(307,092.90) (1,536,006.83)	(380,533.49)	(4,020,797.48)
44210	Energy: Residential General Service	(2,973,044.77)	(2,105,650.07)	(1,878,932.10) 25.03	(1,454,388.01)	170.51	(1,922,870.62)	(2,347,461.22)	(2,148,949.23)	(1,723,507.13)	(1,481,353.87)	50.00	(2,342,465.74)	254.84
44211	Small Gen Service	(417.504.96)	(406.217.22)	(337,798.31)	(316.807.19)	(310.315.48)	(364,210.96)	(449,075.27)	(447,786.65)	(411.131.88)	(359.057.88)	(347.375.11)	(424.524.77)	(4.591.805.68)
44211	Medium Gen Service	(583,939.13)	(606,644.00)	(547,041.10)	(575,563.91)	(567,173.89)	(603,488.09)	(691,477.88)	(752,058.44)	(712,029.16)	(632,394.92)	(597,941.72)	(665,586.68)	(7,535,338.92)
44213	Large Gen Service	(527,708.53)	(535,356.58)	(495,236.48)	(549,366.90)	(536,639.09)	(599,136.87)	(681,369.94)	(715,241.49)	(687,298.34)	(603,392.02)	(577,630.24)	(564,444.27)	(7,072,820.75)
44215	Cable TV Amp	(3,588.90)	(3,588.90)	(3,588.90)	(3,588.90)	(3,588.90)	(3,588.90)	(3,588.90)	(3,588.90)	(3,588.90)	(3,588.90)	(3,601.65)	(3,627.15)	(43,117.80)
44220	Large Commercial	(0,000.00)	(0,000.00)	(0,000.00)	(0,000.00)	(0,000.00)	(0,000.00)	(0,000.00)	(0,000.00)	(0,000.00)	(0,000.00)	(0,001:00)	(0,027.10)	- (10,117.00)
44221	Small Industrial	(72,901.68)	(75,426.51)	(73,992.76)	(74,587.12)	(73,418.43)	(62,616.23)	(69,131.29)	(107,415.99)	(137,484.82)	(98,326.55)	(98,062.34)	(97,729.76)	(1,041,093.48)
44222	Large Industrial	(423,777,11)	(437,820,99)	(380,577.51)	(401,586.58)	(424,190.24)	(432,795.32)	(447,734.53)	(424,411.61)	(380,021.44)	(388,182.66)	(404,058.99)	(388,344.07)	(4,933,501.05)
44225	Large Irrigation	(1,272.20)	(918.52)	(792.21)	(50,409.62)	(90,827.74)	(117,879.78)	(156,204.08)	(179,117.17)	(169,125.66)	(109,480.30)	(75,006.00)	(6,548.42)	(957,581.70)
44230	Small Irrigation	(1,386.82)	(861.35)	(1,472.72)	(9,512.57)	(11,213.30)	(13,012.76)	(18,210.80)	(16,169.16)	(14,599.70)	(12,801.15)	(7,997.71)	(3,487.91)	(110,725.95)
44410	Street Lighting	(36,634.29)	(29,871.04)	(41,152.06)	(23,732.10)	(20,780.67)	(18,049.65)	(21,077.37)	(21,200.74)	(26,078.59)	(31,262.41)	(34,133.44)	(38,543.83)	(342,516.19)
44420	Traffic Lighting	(3,235.96)	(3,025.66)	(2,657.42)	(2,657.14)	(2,305.66)	(2,286.80)	(2,428.06)	(2,545.40)	(2,536.06)	(2,710.18)	(2,917.58)	(2,838.76)	(32,144.68)
44700	Sales for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
45100	Misc Service Revenue	-	(480.00)	(675.00)	(225.00)	(900.00)	2,233.25	(900.00)	(225.00)	(675.00)	(930.00)	(1,125.00)	(63,699.71)	(67,601.46)
45110	New Accounts	(7,140.00)	(5,670.00)	(8,190.00)	(6,750.00)	(6,705.00)	(7,575.00)	(8,325.00)	(6,525.00)	(8,010.00)	(8,130.00)	(5,385.00)	(7,320.00)	(85,725.00)
45112	Accounts Transfer Fee	-	-	-	-	-	-	-	-	-	-	-	-	•
45120	Reimb Loan Service Fees	(769.00)	(2,041.00)	(1,959.00)	(1,218.00)	(842.00)	(746.00)	(2,733.00)	(2,901.00)	(1,640.00)	(1,838.00)	(1,544.00)	(507.00)	(18,738.00)
45121	Temp Service Fees							-	-		-			
45122	Permanent Service Fees	(7,935.80)	(7,513.60)	(9,098.41)	(17,225.00)	(15,325.00)	(19,175.95)	(11,250.00)	(14,950.80)	(15,492.25)	(11,875.00)	(9,668.85)	(16,705.94)	(156,216.60)
45123	Damages & Claims	(24,470.53)	- (0.077.00)	(1,732.97)	(470.41)	4,837.89	-	-	(4,669.98)	(455.07)	(8,491.22)	(660.02)	35,657.24	(40, 470, 40)
45124 45125	Rewires & Underground Conversion	(450.00)	(2,977.30)	(631.75) (21,237.52)	(5,739.95)	(1,676.64)	(57,415.33)	(21,584.36)	(6,339.13)	(155.07)	(12,694.64)	(4,842.48)	(226,013.75)	(16,473.19)
45126	Facilities Fees Contributed Capital (NonCash)	(31,379.20)	(61,095.97)	(21,237.32)	(10,297.09)	(46,233.06)	(57,415.55)	(21,304.36)	(6,339.13)	(15,217.04)	(12,094.04)	(07,042.77)	(402,936.85)	(402,936.85)
45150	Disconnect/Reconnect Fees	(15,525.00)	(7,575.00)	(13,525.00)	(8,750.00)	(8,350.00)	(4,450.00)	(6,100.00)	(9,875.00)	(13,750.00)	(10,175.00)	(1,775.00)	(5,750.00)	(105,600,00)
45152	Operations Disconnect/Rec Fees	(10,020.00)	(300.00)	(300.00)	(300.00)	(50.00)	(667.38)	(350.00)	(300.00)	(400.00)	(250.00)	(300.00)	(150.00)	(3,367.38)
45154	Delinquent Account Fees	(17,599.86)	(16,535.26)	(17,078.36)	(18,685.30)	(15,823.94)	(11,759.63)	(16,414.26)	(19,721.35)	(18,442.80)	(19,042.49)	(16,344.36)	(20,913.36)	(208,360.97)
45160	Security Lights Contract	(9,067.85)	(9,917.04)	(9,944.65)	(9,937.21)	(9,792.68)	(10,054.72)	(10,824.86)	(10,913.85)	(10,731.10)	(10,705.31)	(10,698.54)	(10,194.49)	(122,782.30)
45170	Land Sales	-	- (=,= ,	-	(2,020.96)	(3,243.68)	- (,	-	-	- (,	-	- (10,000101)	-	(5,264.64)
45440	Pole Contacts-Telecable	-	(0.10)	0.10	-	-	-	-	-	-	-	-	(91,231.80)	(91,231.80)
45601	EECBG/ARRA Grant Funds	-	-	-	-		-	-	-	-	-	-	-	-
45602	BAB Federal Interest Subsidy		-	-	(97,845.87)	-	-	-	-	-	(98,373.63)	-	-	(196,219.50)
45610	Gain/Loss on Sale of Scrapped Assets	-	(2,985.00)	-	- '	(2,060.50)	(3,233.60)	(6,868.40)	(4,350.50)	-	(1,771.50)	(7,942.00)	-	(29,211.50)
45629	Meter Reading Revenue	(16,013.47)	(16,780.93)	(17,030.04)	(19,274.49)	(17,193.21)	(15,746.21)	(24,400.56)	(16,533.85)	(17,477.15)	(16,146.82)	(18,098.94)	(23,890.58)	(218,586.25)
45630	Work For City Depts	(5,491.21)	(29,580.70)	(30,731.98)	(41,271.93)	(68,142.01)	(29,115.34)	(186,780.39)	(11,686.63)	(40,922.03)	(95,096.78)	(1,191.26)	(143,868.76)	(683,879.02)
45653	City Shops Rental	(26,320.50)	(26,320.50)	(26,320.50)	(26,320.50)	(26,320.50)	(26,320.50)	(26,320.50)	(26,320.50)	(26,320.50)	(26,320.50)	(26,320.50)	(26,320.50)	(315,846.00)
45654	Solar Project Land Lease		-		<u> </u>		<u> </u>	-	-	-			-	
	TOTAL REVENUES	(5,735,586.79)	(5,104,844.02)	(4,230,277.05)	(4,045,899.85)	(3,989,660.85)	(4,814,386.99)	(5,658,194.57)	(5,457,640.80)	(5,159,749.71)	(4,543,533.60)	(4,303,591.16)	(6,063,550.07)	(59,106,915.46)

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED EXPENSE SHEET CY 2015 ACTUAL

EXPENSES

Acct. No	Account Title	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Year To Date
40300	Depr Exp Transmission	2,241.79	2,241.79	2,241.79	2,241.79	2,241.79	2,241.79	2,241.79	2,241.79	2,241.79	2,241.79	2,241.79	2,241.79	26,901.48
40302	Depr Exp Distribution	361,536.00 25,976.59	361,536.00	361,536.00 25,976.59	361,536.00 25,976.59	361,536.00 25,976.59	361,536.00 25,976.59	361,536.00 25,976.59	361,536.00 25,976.59	361,536.00	361,536.00 25,976.59	361,536.00 25,976.59	361,536.00 25,976.59	4,338,432.00 311,719.08
40304	Depr Exp Misc Depr Exp City Shops	50,355.80	25,976.59 50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	25,976.59 50,355.80	50,355.80	50,355.80	50,355.80	604,269.60
40310	Transfer To Equip Replacement Fund	10,416.66	10,416.66	10,416.66	10,416.66	10,416.66	10,416.66	10,416.66	10,416.66	10,416.66	10,416.66	10,416.66	60,416.74	175,000.00
40311	Transfer To Broadband Fund	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
40810	Taxes-City Occupation	419,160.88	349,549.08	312,790.24	287,856.86	290,074.17	343,958.06	406,822.02	404,785.71	354,446.82	310,906.50	311,022.90	379,441.25	4,170,814.49
40830 40910	Taxes-Social Security Taxes-State B&O	982.42	2,293.31	1,441.22	767.10	417.47	1,672.59	1,018.31	838.90	1,179.85	587.38	1,643.04	4,039.38	16,880.97
40920	Taxes-State Public Utility	206,911.35	171,949.33	152,566.70	140,439.54	140,889.40	166,435.12	198,558.29	195,666.47	179,122.35	147,768.73	149,834.53	188,192.34	2,038,334.15
41600	Contract Work Locator	-	-	-	-	-	-	623.52	-	-	-	-	-	623.52
41710	Non-Utility Operations	60,802.48	64,671.51	88,550.97	76,691.70	81,505.68	66,410.23	98,474.58	66,506.48	67,010.99	81,893.13	70,355.23	103,735.71	926,608.69
41711	Non-Billable Work For Other Depts	- 007 507 04	250.55	4,965.35	1,602.35	207,527.01	178.14	1,091.98	2,550.67	126.73	4,020.25	655.63	270,734.18	15,441.65
42750 42756	Accrued Interest Bonds Interest Exp-1999 Bonds	207,527.01	207,527.01	207,527.01	207,527.01	207,527.01	207,527.01	207,527.01	207,527.01	207,527.01	207,527.01	270,734.18	270,734.18	2,616,738.46
42765	Interest Exp-Notes	-	-	-	-	-	-	-	-	-	-	-	-	-
42800	Amort of Debt Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
42800	Debt Issuance Expense	-	-	-	-	-	-	-	-	-	-	216,200.21	-	216,200.21
42810 42900	Amort of Loss on Reacquired Debt Amort of Debt Premium	5,518.44 (7,341.48)	5,518.44 (7,341.48)	5,518.44 (7,341.48)	5,518.44 (7,341.48)	5,518.44 (7,341.48)	5,518.44 (7,341.48)	5,518.44 (7,341.48)	5,518.44 (7,341.48)	5,518.44 (7,341.48)	5,518.44 (7,341.48)	5,518.44 (12,987.10)	5,518.44 (12,987.10)	66,221.28 (99,389.00)
43901	Prior Period Adjustment	(7,041.40)	- (7,041.40)	- (7,041.40)	- (7,041.40)	(7,541.40)	(7,541.40)	- (7,041.40)	- (7,041.40)	- (7,041.40)	- (7,041.40)	(12,307.10)	(12,307.10)	(55,005.00)
55500	Purchased Power	2,485,063.00	2,407,765.00	2,577,345.00	2,801,275.00	2,138,365.00	2,709,025.00	2,765,272.00	2,985,467.00	2,572,533.00	2,433,420.00	2,426,456.00	2,821,102.00	31,123,088.00
55520	Purchased Power WPPSS		-	-	-	=	-	-	-	-	-	-	=	-
<u>55550</u> 55501	Purchased Power For Resale BPUD Energy Charges For City Customers	808.10	-	729.22	570.82	508.78	451.45	506.55	520.69	546.45	1,121.61	<u> </u>	1,679.30	7,442.97
55503	Purchased Power - Non Federal	-	-	123.22	-	-	401.40	-	520.09	-	1,121.01	-	1,07 5.00	1,442.31
56500	Transmission Expense	379,155.00	312,420.00	413,731.00	303,911.00	258,885.00	421,295.00	416,679.00	385,591.00	342,409.00	275,051.00	389,400.00	345,443.00	4,243,970.00
58000	Oper-Supervision & Engineering	69,143.68	87,563.14	91,716.06	102,430.08	111,401.71	109,468.10	135,162.22	116,531.55	86,945.30	113,008.86	102,308.26	164,832.88	1,290,511.84
58100 58200	Oper-Load Dispatching Oper-Station Expense	21,298.67 3,403.37	19,947.76 8,581.50	29,024.09 7,355.97	22,360.81 7,997.46	24,737.43 5,516.97	21,271.45 923.24	37,024.38	32,734.59	29,429.57	22,583.43 4.447.80	24,789.13	51,742.87 8,737.95	336,944.18 46,964.26
58300	Oper-Overhead Line	12,993.73	34,762.44	8,999.15	19,814.22	21,715.55	30,133.16	34,616.92	27,125.81	48,545.72	46,747.59	39,711.91	68,888.77	394,054.97
58350	Oper-PCB Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
58400	Oper-Underground Line	-	137.38	270.97	2,287.60	3,461.95	1,912.52	902.34	185.76	1,920.46	2,486.05	1,522.89	3,483.87	18,571.79
58500 58510	Oper-Street Light & Signal Oper-Street Lights	21,187.49	4,360.72	6,531.49	10,190.07	6,049.13	268.78 9,032.00	248.87 11,961.97	2,477.39	657.07 13,037.50	10,298.20	5,636.91	27,560.16	1,174.72 128,323.03
58520	Oper-Telemeter Systems	-	- 1,000.72	-	-	-	-	-	-	-	-	-	-	-
58530	Oper-Traffic Signals	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>58550</u> 58600	Oper-Rental Lighting Oper-Meter Expense	5,517.04	563.13 4,211.23	5,578.47	11,090.12	178.38 11,018.57	1,875.80 7,782.35	2,896.91 22,324.55	2,750.13 22,790.51	10,174.23	5,702.85	575.33 11,885.08	553.79 2,279.07	9,393.47 120,354.07
58700	Oper-Customer Install	5,517.04	4,211.23	5,578.47	11,090.12	11,018.57	7,782.35	5,284.73	22,790.51	10,174.23	5,702.85	11,885.08	2,279.07	5,797.94
58800	Oper-Misc Distribution	37,314.91	47,998.88	54,960.20	69,510.79	65,880.99	63,364.42	70,647.37	60,172.45	90,907.84	75,206.24	51,677.36	124,869.59	812,511.04
58900	Oper-Rents	-	1,234.62	-	-	1,234.62	-	1,234.62	-	-	1,234.62	-	-	4,938.48
59000 59100	Maint-Supervision & Engineering Maint-Structures	28.51	502.59	922.00	658.98	675.40	-	4,315.88	5,213.16	822.50	1,580.72 218.54	387.30	529.29	15,636.33 218.54
59200	Maint-Station Equip	-	2,465.52	4,484.58	7,935.63	12,163.28	703.26	684.28	-	684.28	3,421.38	1,967.29	6,328.82	40,838.32
59300	Maint-Overhead Lines	6,009.74	2,669.35	8,246.78	4,760.13	4,558.51	9,065.13	10,922.50	5,335.06	9,273.04	6,785.02	5,333.99	18,899.36	91,858.61
59400	Maint-Underground Lines	11,913.02	20,078.55	31,513.70	44,986.18	17,664.43	11,741.45	38,949.58	13,461.42	38,982.21	26,903.92	17,051.84	19,402.18	292,648.48
59500 59510	Maint-Line Transformers Maint-Line Transformers OH	331.59 160.01	3,962.72	4,532.78	1,965.10	5,676.54	10,466.61	6,677.55 327.82	11,053.72 159.29	5,952.98	8,927.12 1,278.89	2,687.06 87.06	(97,269.84) 611.18	(35,036.07) 2,624.25
59520	Maint-Line Transformers Underground	(8,238.02)	23,282.36		676.94	1,001.38	-	321.02	971.86	956.10	1,673.10	-	3,405.97	23,729.69
59600	Maint-Street Lighting	817.25	-	2,559.12	796.47	-	6,696.28	-	-	-	-	-	218.54	11,087.66
59620	Other Maintenance		-			<u> </u>	<u> </u>				1,035.39	<u> </u>		1,035.39
59700 59800	Maint-Meters Maint-Misc Distr Plant	9,189.28 1,728.89	12,836.25 2,606.55	9,013.37 2,942.44	13,253.19 2,319.62	10,625.96 2,033.52	51,074.80 3,563.11	39,753.39 3,556.56	35,925.42 2,197.07	23,407.95 2,252.97	28,702.15 2,051.84	16,716.61 3,116.66	34,371.96 4,463.24	284,870.33 32,832.47
59810	Maint-Vehicles	-	-	-	-	-	-	-	-	-	-	-		-
90200	Meter Reading Expense	30,675.17	29,679.59	29,642.00	28,063.43	33,324.49	29,416.96	47,085.09	29,148.06	27,955.50	27,398.21	32,260.78	56,742.95	401,392.23
90300	Customer Records & Collections	49,329.40 7,900.00	44,746.24 7,900.00	44,515.85 7,900.00	43,952.96 7,900.00	44,516.09 7,900.00	45,352.11 7,900.00	42,625.88 7,900.00	43,646.37 7,900.00	45,962.12 7,900.00	45,323.29 7,900.00	67,101.21 7,900.00	46,591.48 (38,595.89)	563,663.00 48,304.11
90840	Uncollectible Accounts Customer Assistance Cons Program	29,814.04	54,826.19	30,418.04	44,558.96	177,079.87	30,005.77	73,420.94	122,271.29	194,975.07	406,107.89	76,389.93	104,359.46	1,344,227.45
90841	BPA reimbursement	-	-	-	-	-	-	-	- 1			-	-	-
92000	Admin & General Salaries	42,515.13	42,131.39	44,098.58	42,434.39	42,947.11	45,099.64	55,550.38	39,618.13	41,421.17	42,048.96	42,886.32	68,705.23	549,456.43
92100	Office Supplies & Expense Outside Service Employees	1,227.75 60,177.81	6,789.00 64,698.09	3,132.03 68,476.90	4,556.85 67,849.95	3,996.40 69,206.26	2,672.74 61,204.50	3,343.76 55,538.21	4,692.73 58,894.83	3,208.88 56,815.84	4,046.48 55,650.34	5,542.31 25,412.09	5,939.76 73,035.72	49,148.69 716,960.54
92301	Service Territory Relations	-	- 04,030.03	-		- 09,200.20	- 01,204.30	-	-	-	-	25,412.05		7 10,900.54
92400	Insurance	16,799.38	16,799.42	16,799.42	16,799.42	16,799.42	16,799.42	16,799.42	16,799.42	16,799.42	16,799.42	16,799.42	16,799.42	201,593.00
92500	Injuries & Damages	350.87	44.000.40	44.070.45	44.000.00	4404740	44.000.00	184,540.04	44 500 45	44 500 45	44.550.05	44.500.45	(000 055 05)	184,890.91
92600	Employee Pension & Benefits Misc General Expenses	14,138.33 39,120.00	14,060.43 701.17	14,079.10 875.80	14,062.06 715.20	14,047.11 1,284.49	14,066.33 1,292.74	17,388.83 18,250.97	14,509.49 9,301.60	14,568.12 7,709.54	14,559.85 6,472.90	14,523.46 2,847.57	(230,655.92) 10,523.26	(70,652.81) 99,095.24
93000	Organizational Dues	147,112.00	-	-	113.20	1,204.43	30.00	50.00	4,778.40	- 1,105.04		116.00	313.00	152,399.40
93022	Information Systems Services	88,391.67	88,391.67	88,391.67	88,391.67	88,391.67	88,391.67	88,391.67	88,391.67	88,391.67	88,391.67	(12,335.33)	88,391.63	959,973.00
93100	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
93200	Maint Of General Plant													
	TOTAL EXPENSES	4 024 064 75	4 646 447 47	4 929 244 22	4.054.463.40	4 274 462 54	E 040 720 74	E E06 454 00	E 470 604 04	E 04E 763 05	4 002 402 42	4 0 46 750 04	E 255 005 17	E0 064 633 E3
	IOTAL EXPENSES	4,931,964.75	4,616,117.47	4,828,344.28	4,954,163.46	4,374,463.54	5,049,730.74	5,586,154.69	5,479,694.91	5,045,763.05	4,992,492.13	4,846,758.34	5,255,985.17	59,961,632.53
	Net Income	803,622.04	488,726.55	(598,067.23)	(908,263.61)	(384,802.69)	(235,343.75)	72,039.88	(22,054.11)	113,986.66	(448,958.53)	(543,167.18)	807,564.90	(854,717.07)
		000,022.04	700,720.03	(000,001.23)	(500,205.01)	(504,002.03)	(200,040.13)	12,000.00	(44,004.11)	110,300.00	(440,000.03)	(5-5,107.10)	001,004.00	(004,111.01)