

CITY OF RICHLAND, WASHINGTON Electric Utility Financial Statements

For the Quarter Ended December 31, 2016

(Unaudited)

Prepared by:

Administrative Services Department

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CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY FINANCIAL STATEMENTS December 31, 2016

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CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY December 31, 2016

Current Financial Developments

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

1st Quarter

- City Council approved an electric utility rate increase effective January 1, 2016. The rate change is projected to generate an 8.7% increase in revenues. The last rate increase was effective July 1, 2015.
- 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 is \$28,654.

2nd Quarter

- The actual to projected difference in "gross margin" through this reporting period is (\$376,015). The change from last quarter was due to mild weather and some higher than average peak demand wholesale power costs.
- In April, a one-time expense of \$594,000 was incurred to acquire property for the new Leslie Road electrical substation.

3rd Quarter

• The gross margin for this reporting period is (\$44,363) with the September contributing to most of the rebound with a positive monthly gross margin of \$609,500. This was primarily caused by a substantially lower wholesale power expense in September than projected which, due to a time lag for customer billing, represents the very mild (low demand peak charges) weather experienced the end of July and all of August.

4th Ouarter

- Ended the year with over \$1 million in negative gross margin status (defined as the difference between actual retail rate revenues minus wholesale power expenses and the cost of service analysis projection for that calculation). This is believed to be superficial due to a short December 2016 billing cycle with most or all of that to be recovered in January 2017.
- Continued steady investment in capital improvement projects, including another \$1.1 million of bond revenues expended the fourth quarter of 2016.

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY December 31, 2016

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.

1st Quarter

- The approved 2016 budget included two additional RES full-time staff: a Business Services
 Assistant and an Energy Services Project Manager. These position were filled through internal
 promotions and their vacancies were in the process of being backfilled at the end of the 1st
 quarter.
- Three key leadership staff left RES employment with recruitment and applicant processing well underway at the end of the 1st quarter.
- Preliminary planning, siting / land acquisition and application for interconnection to the Bonneville Power Administration transmission grid occurred related to the new Leslie Road electrical substation.
- Smart Grid / Automated Meter Infrastructure (AMI) planning continued in the 1st quarter of 2016 and is expected to receive project funding beginning in 2017.
- A project continuing from the end of 2015, for underground boring to replace old direct-buried electrical cable, was substantially completed by the end of the 1st quarter of 2016.

2nd Ouarter

- Major project activities were performed on the Snyder substation expansion project, new Leslie Road substation planning and design, and planning for the new transmission power line from Benton PUD's Reata substation to the future Dallas Road substation.
- Implemented Energy Services Department reorganization plan to address field division supervision vacancies.
- Named new Project Manager and implemented new project management plan.
- Continued with Smart Grid project scoping / planning and assisted with several City-wide planning efforts including a new Enterprise Resource Plan, and update of the City's Comprehensive Land Use Plan.

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY December 31, 2016

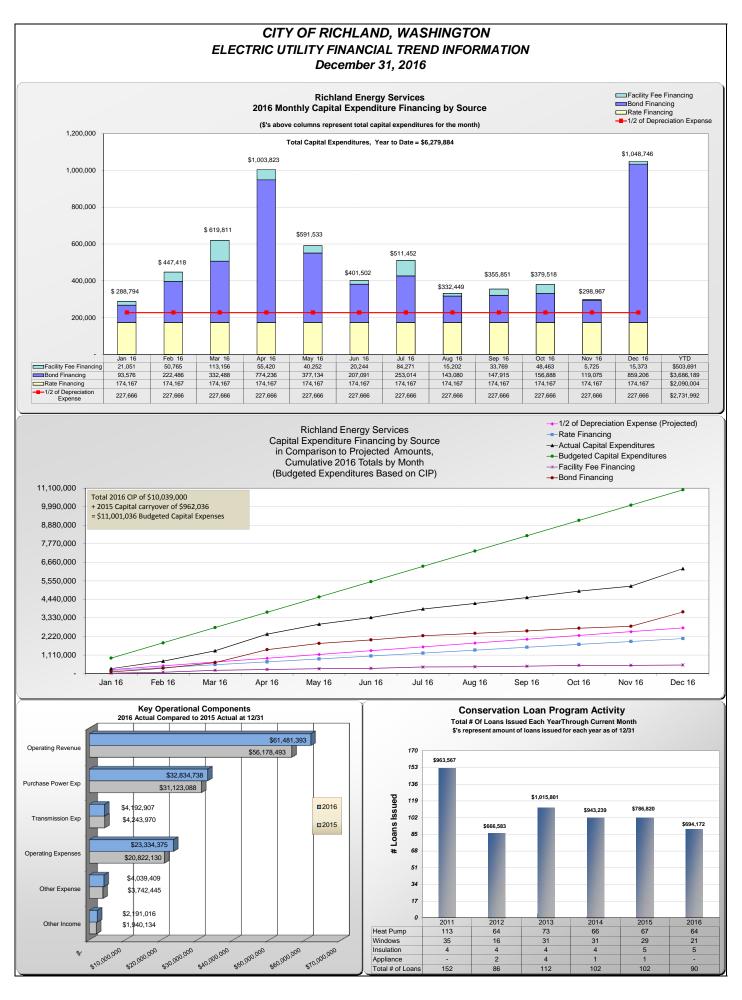
Current Business Developments

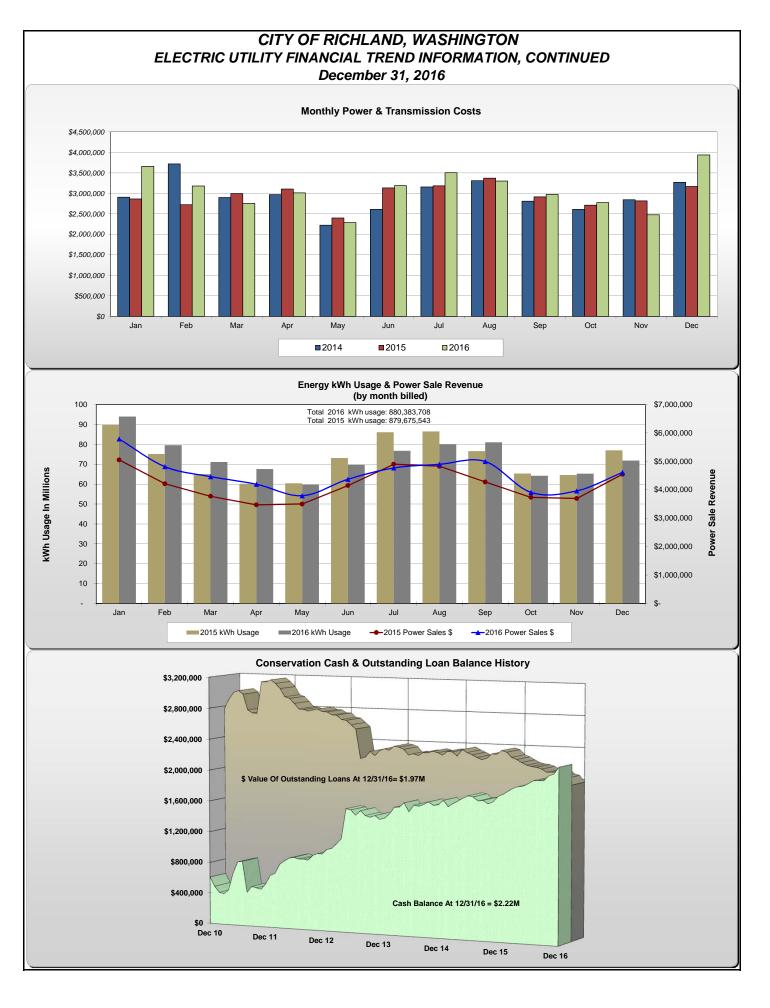
3rd Quarter

- The City notified Bonneville Power Administration (BPA) of its intention to serve up to 50% of its wholesale Tier 2 power needs for years 2020 through 2024 with non-federal power resources. The intent is to provide flexibility to work with other utilities forming Northwest Energy Management Services (NEMS) to take advantage of longer term market purchases and/or specific resources and also leverage shorter term market advantages through BPA's Short Term Tier 2 rates set with each two year BPA rate period.
- RES' conservation loan program continues at a steady pace from previous years. The cash balance, for this revolving loan program, continues to grow and is now topping \$2 million.

4th Ouarter

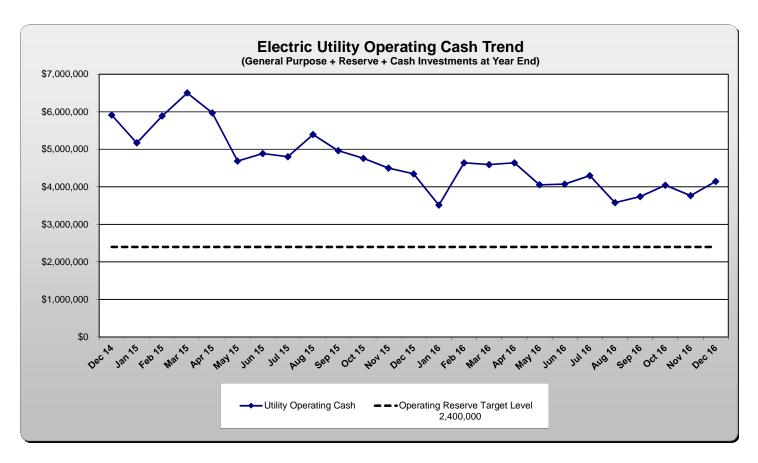
- Collaborated with other northwest electric utilities through NEMS to revise a governance framework for joint purchasing of wholesale electricity and transmission services.
- Completed major equipment purchases for the Snyder substation expansion project.
- Hired several new department employees, effectively recovering from an approximate 10% staffing deficit at the beginning of 2016.
- Implemented a major project management initiative to assist in an approximate 100% increase in capital project investment projected over the next several years.





CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY CASH POSITION December 31, 2016

Unrestricted Cash and Investments:	December 31, 2016	December 31, 2015
Operating Cash, General Purpose	\$ 1,745,357	\$ 1,943,395
Operating Cash, Reserve	2,400,000	2,400,000
Conservation Loan Cash	2,223,948	1,829,776
Total Unrestricted Cash and Investments:	6,369,304	6,173,171
Restricted Cash and Investments:		
Revenue Bond Proceeds	14,802,427	18,293,030
Facility Development Fees (Large Project)	1,490,000	1,350,000
Facility Development Fees (Line Extension)	101,990	297,425
Construction Allowances Subject To Refund (Note 1)	346,335	348,402
Bond Redemption Set-Aside	1,004,369	1,002,302
Bond Reserve	4,762,486	4,913,901
Total Restricted Cash and Investments:	22,507,606	26,205,060
Total Cash	\$ 28,876,911	\$ 32,378,231



CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE BALANCE SHEET December 31, 2016 and 2015

	2016	2015	2016 - 2015 (+/-)
ASSETS:			
Current Assets Cash & Cash Equivalents	\$ 6,369,304	\$ 5,880,656	\$ 488,649
Deposits With Third Parties	1,900	1,900	φ 400,040 -
Investments Receivables:	-	292,516	(292,516)
Customer Utility Accounts, (net) (Note 8)	3,583,915	2,982,424	601,490
Customer Conservation Loans	2,267,920	2,489,751	(221,831)
Miscellaneous Inventory	206,504 3,885,909	264,949 4,061,933	(58,445) (176,024)
Total Current Assets	16,315,452	15,974,128	341,323
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Noncurrent Restricted Cash	14,529,437	19,287,588	(4,758,151)
Restricted Investments (Note 12) Capital:	7,978,170	6,917,472	1,060,698
Land	469,284	449,197	20,087
Depreciable Assets (net)	2,605,162	3,455,596	(850,434)
Infrastructure	84,565,846	80,745,156	3,820,690
Construction in Progress	5,673,251	7,246,577	(1,573,326)
Total Capital Assets (net)	93,313,543	91,896,526	1,417,018
Total Noncurrent Assets TOTAL ASSETS	<u>115,821,150</u> 132,136,601	<u>118,101,585</u> 134,075,714	(2,280,436) (1,939,112)
DEFERRED OUTFLOWS OF RESOURCES			
	206 445	272.626	(66.224)
Unamortized Loss - Reacquired Debt (Note 2)	306,415	372,636	(66,221)
Other Deferred Debits (Note 2) Total Deferred Outflows of Resources	891,402 1,197,817	520,466 893,102	370,936 304,715
Total Deferred Outflows of Resources	1,197,017	093,102	<u> </u>
LIABILITIES:			
Current Liabilities	E 444 000	4 407 740	700 005
Accounts Payable & Accrued Expenses Current Portion of Compensated Absences	5,114,028 363,656	4,407,743 360,962	706,285 2,694
Current Portion of Bond Principal Payable	2,855,000	2,765,000	90,000
Total Current Liabilities	8,332,684	7,533,705	798,979
Noncurrent Liabilities			
Noncurrent Portion of Compensated Absences	363,656	360,962	2,694
Revenue Bonds Payable	68,065,568	71,076,413	(3,010,845)
Unearned Revenue Net Pension Liability	1,836,335 5,296,995	1,698,402 4,371,971	137,933 925,024
•			
Total Noncurrent Liabilities	75,562,554	77,507,748	(2,870,218)
TOTAL LIABILITIES	83,895,238	<u>85,041,453</u>	(2,071,238)
DEFERRED INFLOWS OF RESOURCES			
Other Deferred Credits (Note 2)	123,477	706,630	(583,153)
Total Deferred Outflows of Resources	123,477	706,630	(583,153)
NET POSITION:			
Net Investment in Capital Assets	37,501,817	36,720,779	781,038
Restricted For:	E 700 0E4	E 046 000	(4.40.2.40)
Debt Service Capital Improvements	5,766,854 1,938,325	5,916,202 1,995,827	(149,348) (57,502)
Unrestricted	4,108,706	4,587,925	(479,219)
TOTAL NET POSITION	\$ 49,315,703	\$ 49,220,733	\$ 94,970

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE STATEMENT OF OPERATIONS FOURTH QUARTER 2016

	Quarter Ended 12/31/2016 Actual	Quarter Ended 12/31/2015 Actual	% Variance From 2015 <u>Actual</u>
OPERATING REVENUES:	<u> Notaar</u>	<u> Actual</u>	Notaai
Power Sales Revenue Utility Occupation Tax Other Operating Revenues (Note 3)	\$ 12,485,689 1,158,812 676,781	\$ 11,976,972 997,920 611,927	4% 16% 11%
Total Operating Revenues	14,321,281	13,586,819	5%
OPERATING EXPENSES:			
Power (Net of BPA REP Lookback Credit) (Note 11) Transmission	8,146,481 1,041,931	7,680,978 1,009,894	6% 3%
Total Purchased Power	9,188,412	8,690,872	6%
Distribution Operations and Maintenance (O&M) Distribution - Operations Distribution - Maintenance	802,532 516,576	972,771 120,887	-18% 327%
Total Distribution O&M	1,319,108	1,093,658	21%
Customer Accounting Meter Reading Expense Customer Records & Collections Bad Debt Expense (Note 9)	229,810 125,918	116,402 159,016 (22,796)	97% -21% -58%
Total Customer Accounting	(36,087) 319,641	252,622	27%
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Conservation & Customer Service (Note 10) Administration & General Depreciation Taxes Operating Transfer to Equipment Replacement Fund Other Operating Expenses (Note 4)	482,542 597,949 1,365,994 1,678,790 62,500 2,185	586,857 356,814 1,320,331 1,493,436 81,250 2,801	-18% 68% 3% 12% 0% -22%
Total Non-Power Operating Expenses	5,828,709	5,187,768	13%
Total Operating Expenses	15,017,121	13,878,640	8%
OPERATING INCOME (LOSS):	(695,840)	(291,822)	-138%
OTHER INCOME:			
Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) City Shops Rental Total Other Income:	57,749 (61,478) 948,500 78,962 1,023,733	35,452 1,046 499,108 78,962 614,568	63% -5975% 90% 0%
Total Other Income.	1,023,733	014,500	07 /6
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)	799,269 - (38,961) 16,555 293,989	748,995 216,200 (33,316) 16,555 260,660	7% -100% -17% 0% 13%
Total Other Expense:	1,070,852	1,209,095	-11%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(742,959)	(886,349)	16%
Capital Contributions - Facility Development Fees (Note 7) Transfers To Broadband Fund	485,119 (7,500)	709,288 (7,500)	-32% 0%
Total of Capital Contributions and Transfers to Other Funds	477,619	701,788	-32%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	(265,341)	(184,561)	-44%
Prior Period Adjustments			
CHANGE IN NET POSITION	\$ (265,341)	\$ (184,561)	-44%

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE STATEMENT OF OPERATIONS December 31, 2016

	12/31/2016	12/31/2015	% Variance From 2015
OPERATING REVENUES:	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Power Sales Revenue Utility Occupation Tax Other Operating Revenues (Note 3)	\$ 54,583,958 5,066,458 1,830,977	\$ 50,146,685 4,020,797 2,011,010	9% 26% -9%
Total Operating Revenues	61,481,393	56,178,493	9%
OPERATING EXPENSES:			
Power (Net of BPA REP Lookback Credit) (Note 11) Transmission	32,834,738 4,192,907	31,123,088 4,243,970	5% -1%
Total Purchased Power	37,027,645	35,367,058	5%
Distribution Operations and Maintenance (O&M) Distribution - Operations Distribution - Maintenance	3,116,142 1,615,018	3,169,540 762,344	-2% 112%
Total Distribution O&M	4,731,160	3,931,884	20%
Customer Accounting Meter Reading Expense Customer Records & Collections	523,672 601,763	401,392 563,663	30% 7%
Bad Debt Expense (Note 9)	37,533	48,304	-22%
Total Customer Accounting	1,162,968	1,013,359	15%
Conservation & Customer Service (Note 10) Administration & General Depreciation Taxes	1,423,527 2,968,532 5,463,975 7,326,110	1,344,227 2,842,864 5,281,322 6,226,030	6% 4% 3% 18%
Operating Transfer to Equipment Replacement Fund Other Operating Expenses (Note 4)	250,000 8,102	175,000 7,443	43% 9%
Total Non-Power Operating Expenses	23,334,375	20,822,130	12%
Total Operating Expenses	60,362,020	56,189,188	7%
OPERATING INCOME (LOSS):	1,119,373	(10,695)	10566%
OTHER INCOME:			
Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) City Shops Rental	213,019 (61,478) 1,723,630 315,846	123,041 1,046 1,500,201 315,846	73% -5975% 15% 0%
Total Other Income:	2,191,016	1,940,134	13%
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)	3,235,877 - (155,141) 66,221 892,452	2,616,738 216,200 (99,389) 66,221 942,674	24% -100% -56% 0% -5%
Total Other Expense:	4,039,409	3,742,445	8%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(729,019)	(1,813,005)	60%
Capital Contributions - Facility Development Fees (Note 7) Transfers To Broadband Fund	853,989 (30,000)	988,288 (30,000)	-14% 0%
Total of Capital Contributions and Transfers to Other Funds	823,989	958,288	-14%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	94,970	(854,717)	111%
Prior Period Adjustments		<u>-</u>	
CHANGE IN NET POSITION	\$ 94,970	\$ (854,717)	111%

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY MONTHLY STATEMENT OF OPERATIONS CY 2016 ACTUAL

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total
OPERATING REVENUES:			.,				<u>_</u>				.,		
Power Sales Revenue	\$ 5,791,174	\$ 4,816,540 \$	4,463,681 \$	4,197,374 \$	3,791,505	\$ 4,371,699 \$	4,769,088 \$	4,898,826 \$	4,998,384 \$	3,910,313 \$	3,962,423 \$	4,612,952	\$ 54,583,958
Utility Occupation Tax	537,577	447,105	414,278	389,581	351,866	405,803	442,695	454,747	463,994	362,917	367,733	428,163	5,066,458
Other Operating Revenues (Note 3)	70,599	164,833	97,607	63,986	132,491	192,086	136,883	76,181	219,530	194,279	210,619	271,882	1,830,977
Total Operating Revenues	6,399,350	5,428,477	4,975,566	4,650,942	4,275,862	4,969,588	5,348,666	5,429,754	5,681,907	4,467,509	4,540,775	5,312,997	61,481,393
OPERATING EXPENSES:													
Power (Net of BPA REP Lookback Credit) (Note 11)	3,223,528	2,793,650	2,473,819	2,713,950	1,985,884	2,764,472	3,080,342	2,969,038	2,683,574	2,499,266	2,180,886	3,466,329	32,834,738
Transmission	434,139	382,972	278,774	294,979	298,702	421,224	421,975	330,593	287,618	273,964	296,549	471,418	4,192,907
Total Purchased Power	3,657,667	3,176,622	2,752,593	3,008,929	2,284,586	3,185,696	3,502,317	3,299,631	2,971,192	2,773,230	2,477,435	3,937,747	37,027,645
Distribution Operations and Maintenance (O&M)													
Distribution - Operations	277,654	243,932	301,436	259,608	270,888	271,113	218,669	244,727	225,583	229,555	192,235	380,742	3,116,142
Distribution - Maintenance	111,203	121,868	106,373	108,702	118,069	132,515	134,491	149,388	115,833	149,351	158,215	209,010	1,615,018
Total Distribution O&M	388,857	365,800	407,809	368,310	388,957	403,628	353,160	394,114	341,417	378,906	350,451	589,751	4,731,160
Customer Accounting													
Meter Reading Expense	30,942	29,637	30,410	30,459	27,912	40,120	29,696	32,288	42,399	51,762	73,923	104,125	523,672
Customer Records & Collections	49,770	48,955	49,038	50,186	53,153	54,386	50,308	57,538	62,511	21,344	60,052	44,521	601,763
Bad Debt Expense (Note 9) Total Customer Accounting	8,180 88,892	8,180 86,772	8,180 87,628	8,180 88,825	8,180 89,245	8,180 102,686	8,180 88,184	98,006	8,180 113,089	8,180 81,287	8,180 142,154	(52,447) 96,199	37,533 1,162,968
Total Customer Accounting	88,892	86,772	87,628	88,825	89,245	102,686	88,184	98,006	113,089	81,287	142,154	96,199	1,162,968
Conservation & Customer Service (Note 10)	28,004	51,379	38,732	42,021	112,684	190,685	105,579	279,698	92,202	78,633	175,034	228,875	1,423,527
Administration & General	390,385	243,165	251,704	247,906	248,465	259,734	230,753	247,894	250,576	49,930	270,648	277,372	2,968,532
Depreciation Taxes	455,331 789,818	455,331 647,730	455,331 603,417	455,331 561,745	455,331 497,527	455,331 581,890	455,331 640,182	455,331 656,286	455,331 668,726	455,331 517,431	455,331 541,295	455,331 620,064	5,463,975 7,326,110
Operating Transfer to Equipment Replacement Fund	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	250,000
Other Operating Expenses (Note 4)	1,068		1,514		560	493	1,090	592	599		571	1,614	8,102
Total Non-Power Operating Expenses	2,163,188	1,871,010	1,866,968	1,784,972	1,813,603	2,015,282	1,895,112	2,152,755	1,942,774	1,582,352	1,956,317	2,290,041	23,334,375
Total Operating Expenses	5,820,855	5,047,632	4,619,561	4,793,901	4,098,189	5,200,978	5,397,429	5,452,386	4,913,966	4,355,582	4,433,752	6,227,788	60,362,020
OPERATING INCOME (LOSS):	578,495	380,845	356,004	(142,959)	177,672	(231,390)	(48,763)	(22,632)	767,941	111,927	107,023	(914,791)	1,119,373
OTHER INCOME :													
Interest Income	15,509	20,806	15,719	12,835	16,837	26,554	18,403	14,468	14,139	15,171	15,510	27,069	213,019
Gain / (Loss) on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	(61,478)	(61,478)
Other Income (Note 5) City Shops Rental	142,845 26.321	42,710 26.321	27,046 26.321	153,100 26,321	57,908 26,321	78,061 26,321	33,527 26.321	32,897 26.321	207,036 26.321	492,368 26.321	74,676 26.321	381,456 26,321	1,723,630 315,846
Total Other Income	184,674	89,837	69,085	192,255	101,065	130,935	78,251	73,686	247,496	533,859	116,507	373,367	2,191,016
Total Other Income	184,674	89,837	69,085	192,255	101,065	130,935	78,251	73,686	247,496	533,859	116,507	3/3,36/	2,191,016
OTHER EXPENSE :													
Interest on Long-Term Debt Debt Issuance Expense	270,734	270,734	270,734	270,734	270,734	270,734	270,734	270,734	270,734	270,734	264,268	264,268	3,235,877
Amortization of Bond Discount / Premium	(12,283)	(12,987)	(12,987)	(12,987)	(12,987)	(12,987)	(12,987)	(12,987)	(12,987)	(12,987)	(12,987)	(12,987)	(155,141)
Amortization of Loss on Reacquired Debt	5,518	5,518	5,518	5,518	5,518	5,518	5,518	5,518	5,518	5,518	5,518	5,518	66,221
Other Expenses (Note 6) Total Other Expense:	69,786 333,756	68,130 331,396	68,380 331,646	61,782 325,048	60,307 323,573	84,621 347,887	58,172 321,438	67,368 330,633	59,916 323,181	81,002 344,268	69,831 326,630	143,155 399,954	892,452 4,039,409
Total Other Expense.	333,730	331,396	331,040	323,046	323,373	347,007	321,436	330,033	323,101	344,200	320,030	399,934	4,039,409
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	429,413	139,286	93,443	(275,752)	(44,835)	(448,342)	(291,950)	(279,580)	692,255	301,519	(103,100)	(941,377)	(729,019)
Conital Contributions Facility Development From (Nat. 7)	0.000	0.000	407.044	60.007	15.050	60.000	70 507	0.770	F 000	0.500	0.000	407 400	050 000
Capital Contributions - Facility Development Fees (Note 7) Transfers To Broadband Fund	8,880 (2,500)	2,830 (2,500)	127,641 (2,500)	62,237 (2,500)	15,950 (2,500)	60,989 (2,500)	76,537 (2,500)	8,770 (2,500)	5,036 (2,500)	9,589 (2,500)	8,032 (2,500)	467,498 (2,500)	853,989 (30,000)
Total of Capital Contributions and Transfers to Other Funds	6,380	330	125,141	59,737	13,450	58,489	74,037	6,270	2,536	7,089	5,532	464,998	823,989
·													
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENT	435,794	139,616	218,585	(216,015)	(31,386)	(389,853)	(217,913)	(273,309)	694,791	308,608	(97,568)	(476,380)	94,970
Prior Period Adjustments	-	-	 _				- -	- -		- -	- -	-	-
CHANGE IN NET POSITION	\$ 435,794	\$ 139,616	218,585	(216,015) \$	(31,386)	\$ (389,853)	(217,913)	(273,309) \$	694,791	308,608	(97,568)	(476,380)	\$ 94,970

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY STATEMENT OF CASH FLOWS December 31, 2016

		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Year To Date
Cash Flows From Operating Activities														
Receipts from power sales to customers	\$ 4,	,711,475	\$ 6,582,955	\$ 5,279,287	\$ 4,547,374	\$ 4,363,656	\$ 4,414,551	\$ 5,162,619	\$ 5,165,741	\$ 5,280,310	\$ 4,615,984	\$ 4,457,066	\$ 4,795,265	\$ 59,376,285
Other operating cash receipts		232,078	282,561	222,201	275,352	134,789	321,354	249,386	151,187	369,936	158,425	289,419	499,994	3,186,684
Receipts from interfund rents and services		26,321	26,321	26,321	26,321	26,321	26,321	26,321	26,321	26,321	26,321	26,321	26,321	315,846
Payments for power		,821,102)	(3,223,528)	(2,793,650)	(2,473,819)	(2,713,950)	(1,985,884)	(2,764,472)	(3,080,342)	(2,969,038)	(2,683,574)	(2,499,266)	(2,180,886)	(32,189,511)
Payment for transmission		(345,443)	(434,139)	(382,972)	(278,774)	(294,979)	(298,702)	(421,224)	(421,975)	(330,593)	(287,618)	(273,964)	(296,549)	(4,066,932)
Payments to suppliers		,238,574)	(626,992)	(953,254)	(602,117)	(777,159)	(1,003,157)	(563,648)	(1,098,361)	(796,022)	(820,148)	(878,732)	(376,885)	(9,735,049)
Payments for utility tax		(545,480)	(447,714)	(414,627)	(389,891)	(344,341)	(406,088)	(443,002)	(455,054)	(464,302)	(356,600)	(374,688)	(428,495)	(5,070,280)
Payments to employees		(83,781)	(94,839)	(79,621)	(103,202)	(85,821)	(139,795)	(50,887)	(83,402)	(90,235)	(110,260)	(92,837)	(233,025)	(1,247,705)
Payments for interfund services		(115,544)	(238,030)	(239,514)	(246,044)	(217,061)	(223,270)	(231,649)	(242,412)	(205,224)	481,339	(237,311)	160,860	(1,553,859)
Net Cash Provided (Used) by Operating Activities		(180,049)	1,826,597	664,172	755,200	91,454	705,330	963,443	(38,297)	821,152	1,023,870	416,008	1,966,599	9,015,478
Cash Flows From Noncapital Financing Activities		/\	(/·	()		/a ====	(= ===)	()			()		()
Transfer (to) / from Broadband Fund (Note 13)		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(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)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(30,000)
Cash Flows From Capital and Related Financing Activities														
Principal Paid on Long-Term Debt		-		-	-	-	-	-	-	-	-	(2,765,000)	-	(2,765,000)
Interest Paid on Long-Term Debt				· · · · · · ·	· · · · · ·	(1,613,466)	.	-				(1,635,344)	.	(3,248,810)
Capital Contributions		8,880	2,830	127,641	62,237	15,950	60,989	76,537	8,770	5,036	9,589	8,032	(133,611)	252,880
Deferred Capital Contributions		16,800	-	13,800	19,200	-	-	37,200	-	-	-	-	-	87,000
Capital Contributions Refunded Sale of Land		-	(87,867)	(1,200)	-	-	-		-	8,989	-	-	-	(89,067) 8,989
Acquisition and Construction of Capital Assets	((288,794)	(447,418)	(619,811)	(1,003,823)	(591,553)	(401,502)	(511,452)	(332,449)	(355,851)	(379,518)	(298,967)	(1,649,854)	(6,880,993)
Net Cash Provided (Used) by Capital		(263,114)	(532,455)	(479,569)	(922,387)	(2,189,070)	(340,513)	(397,715)	(323,678)	(341,826)	(369,929)	(4,691,279)	(1,783,465)	(12,635,001)
and Related Financing Activities		(200,)	(002,100)	(1.0,000)	(022,001)	(2,100,010)	(0.10,0.10)	(661,110)	(020,0.0)	(011,020)	(000,020)	(1,001,210)	(1,100,100)	(12,000,001)
Cash Flows From Investing Activities														
Interest Received on Investments		15,509	20,806	15,719	12,835	16,837	26,554	18,403	14,468	14,139	15,171	15,510	23,730	209,680
Investments Sold *	7	.209.987	20,000	15,719	12,033	10,037	20,004	10,403	14,400	14,139	15,171	15,510	(89,103)	7,120,885
	,	,203,301	=	- -	-	-	=	-		-	=	-		
Investments Purchased *							26,554	18,403	14.468		15,171	15,510	(7,950,545)	(7,950,545) (619,980)
No. Co. J. Brook J. L. Harrison, J. J. L. L. Brook, J. C. Williams														
Net Cash Provided (Used) by Investing Activities	7,	,225,496	20,806	15,719	12,835	16,837	26,554	10,403	14,468	14,139	13,171	15,510	(8,015,918)	(013,300)
Net Cash Provided (Used) by Investing Activities Net Change in Cash and Cash Equivalents		,779,832	1,312,448	15,719	(156,852)	(2,083,279)	388,870	581,631	(350,007)	490,966	666,612	(4,262,261)	(7,835,284)	(4,269,503)
	6,	,779,832	1,312,448	197,821 33,260,524	(156,852) 33,458,345	(2,083,279)	388,870 31,218,215	581,631 31,607,085	(350,007)	490,966 31,838,708	666,612 32,329,674	(4,262,261)	(7,835,284) 28,734,025	
Net Change in Cash and Cash Equivalents	6,	,779,832	1,312,448	197,821	(156,852)	(2,083,279)	388,870 31,218,215	581,631	(350,007)	490,966	666,612	(4,262,261) 32,996,286	(7,835,284)	(4,269,503)
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash	6,	,779,832	1,312,448	197,821 33,260,524	(156,852) 33,458,345	(2,083,279)	388,870 31,218,215	581,631 31,607,085	(350,007)	490,966 31,838,708	666,612 32,329,674	(4,262,261)	(7,835,284) 28,734,025	(4,269,503) 25,168,244
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	6, 25, \$ 31,	,779,832 ,168,244 ,948,076	1,312,448 31,948,076 \$ 33,260,524	197,821 33,260,524 \$ 33,458,345	(156,852) 33,458,345 \$ 33,301,493	(2,083,279) 33,301,493 \$ 31,218,215	388,870 31,218,215 \$ 31,607,085	581,631 31,607,085 \$ 32,188,716	(350,007) 32,188,716 \$ 31,838,708	490,966 31,838,708 \$ 32,329,674	32,329,674 \$ 32,996,286	(4,262,261) 32,996,286 \$ 28,734,025	(7,835,284) 28,734,025 \$ 20,898,741	(4,269,503) 25,168,244 \$ 20,898,741
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash	6, 25, \$ 31,	,779,832	1,312,448	197,821 33,260,524 \$ 33,458,345	(156,852) 33,458,345	(2,083,279) 33,301,493 \$ 31,218,215	388,870 31,218,215 \$ 31,607,085	581,631 31,607,085 \$ 32,188,716	(350,007)	490,966 31,838,708 \$ 32,329,674	32,329,674 \$ 32,996,286	(4,262,261) 32,996,286 \$ 28,734,025	(7,835,284) 28,734,025	(4,269,503) 25,168,244
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income	6, 25, \$ 31,	,779,832 ,168,244 ,948,076	1,312,448 31,948,076 \$ 33,260,524	197,821 33,260,524 \$ 33,458,345	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959)	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672	388,870 31,218,215 \$ 31,607,085	581,631 31,607,085 \$ 32,188,716	(350,007) 32,188,716 \$ 31,838,708	490,966 31,838,708 \$ 32,329,674	32,329,674 \$ 32,996,286	(4,262,261) 32,996,286 \$ 28,734,025	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791)	(4,269,503) 25,168,244 \$ 20,898,741 \$ 1,119,373
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization	6, 25, \$ 31,	,779,832 ,168,244 ,948,076	1,312,448 31,948,076 \$ 33,260,524	197,821 33,260,524 \$ 33,458,345	(156,852) 33,458,345 \$ 33,301,493	(2,083,279) 33,301,493 \$ 31,218,215	388,870 31,218,215 \$ 31,607,085	581,631 31,607,085 \$ 32,188,716	(350,007) 32,188,716 \$ 31,838,708	490,966 31,838,708 \$ 32,329,674	32,329,674 \$ 32,996,286	(4,262,261) 32,996,286 \$ 28,734,025	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331	(4,269,503) 25,168,244 \$ 20,898,741 \$ 1,119,373 5,463,975
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense	6, 25, \$ 31,	578,495 455,331	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331	\$ 32,996,286 \$ 111,927 455,331	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065)	(4,269,503) 25,168,244 \$ 20,898,741 \$ 1,119,373 5,463,975 (29,065)
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net	6, 25, \$ 31,	5,779,832 5,168,244 948,076 578,495	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845	197,821 33,260,524 \$ 33,458,345 \$ 356,004	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959)	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672	388,870 31,218,215 \$ 31,607,085 \$ (231,390)	\$81,631 31,607,085 \$ 32,188,716 \$ (48,763)	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632)	490,966 31,838,708 \$ 32,329,674 \$ 767,941	\$ 32,329,674 \$ 32,996,286 \$ 111,927	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331	(4,269,503) 25,168,244 \$ 20,898,741 \$ 1,119,373 5,463,975
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities:	6, 25, \$ 31,	578,495 455,331 99,379	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331 (15,014)	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 117,638	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 23,921	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150)	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 148,300	\$ 32,329,674 \$ 32,996,286 \$ 111,927 455,331 437,686	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331 31,165	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221	\$ 1,119,373 5,463,975 (29,065) 1,742,482
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables	\$ 31,	578,495 455,331 99,379 ,501,169)	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900 1,371,064	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331 (15,014) 438,959	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 117,638 (37,407)	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 23,921 102,226	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439)	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239)	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 148,300 (210,187)	\$ 32,329,674 \$ 32,996,286 \$ 111,927 455,331 437,686 267,870	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331 31,165 104,594	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184)	\$ 1,119,373 \$ 1,119,373 \$ 1,463,975 (29,065) 1,742,482 (321,214)
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory	\$ 31,	578,495 455,331 99,379 501,169) 167,062	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900 1,371,064 (171,203)	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331 (15,014) 438,959 168,868	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 117,638 (37,407) 77,427	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 23,921 102,226 119,102	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963	\$ 1,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697 209,972	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482)	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 148,300 (210,187) (16,396)	\$ 111,927 455,331 437,686 267,870 (34,933)	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331 31,165 104,594 (418,151)	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795	\$ 1,119,373 5,463,975 (29,065) 1,742,482
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses	\$ 31,	578,495 455,331 99,379 501,169) 167,062 (263,956)	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900 1,371,064 (171,203) 23,996	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331 (15,014) 438,959 168,868 23,996	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 117,638 (37,407) 77,427 23,996	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 23,921 102,226 119,102 23,996	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963 23,996	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697 209,972 23,996	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482) 23,996	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 148,300 (210,187) (15,396) 23,996	\$ 32,996,286 \$ 32,996,286 \$ 111,927 \$ 455,331 \$ 437,686 \$ 267,870 (34,933) 23,996	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331 31,165 104,594 (418,151) 23,996	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795 23,996	\$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 1,463,975 (29,065) 1,742,482 (321,214) 176,024
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP	\$ 31,	578,495 455,331 99,379 501,169) 167,062 (263,966) 491,122	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900 1,371,064 (171,203) 23,996 (481,045)	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331 (15,014) 438,959 168,868 23,996 (424,029)	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 - 117,638 (37,407) 77,427 23,996 256,336	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 - 23,921 102,226 119,102 23,996 (724,343)	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963 23,996 901,110	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697 209,972 23,996 316,621	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482) 23,996 (202,686)	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 - 148,300 (210,187) (16,396) 23,996 (328,439)	\$ 32,329,674 \$ 32,996,286 \$ 111,927 455,331 437,686 267,870 (34,933) 23,996 (197,962)	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331 31,165 104,594 (418,151) 23,996 (295,795)	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795 23,996 1,460,312	\$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 1,463,975 (29,065) 1,742,482 (321,214) 176,024 771,202
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Accounts Payable	\$ 31,	578,495 455,331 99,379 167,062 (263,956) 491,120 (175,760)	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900 1,371,064 (171,203) 23,996	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331 (15,014) 438,959 168,868 23,996	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 117,638 (37,407) 77,427 23,996	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 23,921 102,226 119,102 23,996	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963 23,996 901,110	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697 209,972 23,996	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482) 23,996	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 148,300 (210,187) (15,396) 23,996	\$ 32,996,286 \$ 32,996,286 \$ 111,927 \$ 455,331 \$ 437,686 \$ 267,870 (34,933) 23,996	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331 31,165 104,594 (418,151) 23,996	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795 23,996 1,460,312 (213,700)	\$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 1,463,975 (29,065) 1,742,482 (321,214) 176,024 771,202 (83,506)
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Accounts Payable Increases / (Decrease) in Accounts Payable Increases / (Decrease) in Accounts Payable	\$ 31,	578,495 455,331 99,379 501,169) 167,062 (263,966) 491,122	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900 1,371,064 (171,203) 23,996 (481,045)	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331 (15,014) 438,959 168,868 23,996 (424,029)	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 - 117,638 (37,407) 77,427 23,996 256,336	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 - 23,921 102,226 119,102 23,996 (724,343)	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963 23,996 901,110	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697 209,972 23,996 316,621	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482) 23,996 (202,686)	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 - 148,300 (210,187) (16,396) 23,996 (328,439)	\$ 32,329,674 \$ 32,996,286 \$ 111,927 455,331 437,686 267,870 (34,933) 23,996 (197,962)	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331 31,165 104,594 (418,151) 23,996 (295,795)	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795 23,996 1,460,312 (213,700) 37,652	\$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 1,463,975 (29,065) 1,742,482 (321,214) 176,024 771,202 (83,506) 36,207
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accrued Wages Increases / (Decrease) in Inventore Facility Fees	\$ 31,	578,495 455,331 99,379 501,169) 167,062 (263,956) (263,956) (491,56) (1,446)	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900 1,371,064 (171,203) 23,996 (481,045) 277,281	\$ 356,004 \$ 356,004 \$ 356,004 455,331 (15,014) 438,959 168,868 23,996 (424,029) (320,746)	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 117,638 (37,407) 77,427 23,996 256,336 57,900	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 23,921 102,226 119,102 23,996 (724,343) (54,154)	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963 23,996 901,110 (74,279)	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697 209,972 23,996 316,621 53,224	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482) 23,996 (202,686) 9,938	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 148,300 (210,187) (16,396) 23,996 (328,439) 12,373	\$ 32,329,674 \$ 32,996,286 \$ 111,927 455,331 437,686 267,870 (34,933) 23,996 (197,962) (42,493)	\$ 107,023 \$ 107,023 \$ 104,594 (418,151) 23,996 (295,795) 386,910	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795 23,996 1,460,312 (213,700) 37,652 140,000	\$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 463,975 (29,065) 1,742,482 (321,214) 176,024 771,202 (83,506) 30,207 140,000
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Receivables (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accounter Agable Increase / (Decrease) in Accounter Agable Increase / (Decrease) in Accounter Agable Increase / (Decrease) in Deferred Charges (Increase)	\$ 31,	578,495 455,331 99,379 501,169) 167,062 (263,956) 491,120 (175,760)	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900 1,371,064 (171,203) 23,996 (481,045)	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331 (15,014) 438,959 168,868 23,996 (424,029)	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 - 117,638 (37,407) 77,427 23,996 256,336	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 - 23,921 102,226 119,102 23,996 (724,343)	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963 23,996 901,110	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697 209,972 23,996 316,621	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482) 23,996 (202,686)	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 - 148,300 (210,187) (16,396) 23,996 (328,439)	\$ 32,329,674 \$ 32,996,286 \$ 111,927 455,331 437,686 267,870 (34,933) 23,996 (197,962)	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331 31,165 104,594 (418,151) 23,996 (295,795)	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795 23,996 1,460,312 (213,700) 37,652	\$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 1,463,975 (29,065) 1,742,482 (321,214) 176,024 771,202 (83,506) 36,207
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accrued Wages Increases / (Decrease) in Inventore Facility Fees	\$ 31,	578,495 455,331 99,379 501,169) 167,062 (263,956) (263,956) (491,56) (1,446)	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900 1,371,064 (171,203) 23,996 (481,045) 277,281	\$ 356,004 \$ 356,004 \$ 356,004 455,331 (15,014) 438,959 168,868 23,996 (424,029) (320,746)	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 117,638 (37,407) 77,427 23,996 256,336 57,900	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 23,921 102,226 119,102 23,996 (724,343) (54,154)	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963 23,996 901,110 (74,279)	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697 209,972 23,996 316,621 53,224	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482) 23,996 (202,686) 9,938	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 148,300 (210,187) (16,396) 23,996 (328,439) 12,373	\$ 32,329,674 \$ 32,996,286 \$ 111,927 455,331 437,686 267,870 (34,933) 23,996 (197,962) (42,493)	\$ 107,023 \$ 107,023 \$ 104,594 (418,151) 23,996 (295,795) 386,910	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795 23,996 1,460,312 (213,700) 37,652 140,000	\$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 463,975 (29,065) 1,742,482 (321,214) 176,024 771,202 (83,506) 30,207 140,000
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Receivables (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accounter Agable Increase / (Decrease) in Accounter Agable Increase / (Decrease) in Accounter Agable Increase / (Decrease) in Deferred Charges (Increase)	\$ 31, \$ (1,	578,495 455,331 99,379 501,169) 167,062 (263,956) (263,956) (491,56) (1,446)	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 900 1,371,064 (171,203) 23,996 (481,045) 277,281	\$ 356,004 \$ 356,004 \$ 356,004 455,331 (15,014) 438,959 168,868 23,996 (424,029) (320,746)	(156,852) 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 117,638 (37,407) 77,427 23,996 256,336 57,900	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 23,921 102,226 119,102 23,996 (724,343) (54,154)	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963 23,996 901,110 (74,279)	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697 209,972 23,996 316,621 53,224	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482) 23,996 (202,686) 9,938	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 148,300 (210,187) (16,396) 23,996 (328,439) 12,373	\$ 32,329,674 \$ 32,996,286 \$ 111,927 455,331 437,686 267,870 (34,933) 23,996 (197,962) (42,493)	\$ 107,023 \$ 107,023 \$ 104,594 (418,151) 23,996 (295,795) 386,910	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795 23,996 1,460,312 (213,700) 37,652 140,000	\$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 463,975 (29,065) 1,742,482 (321,214) 176,024 771,202 (83,506) 30,207 140,000
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Accrued Wages Increase / (Decrease) in Accrued Wages Increase / (Decrease) in Unearned Facility Fees (Increase) / Decrease in Deferred Charges Prior Period Adjustments	\$ 31, \$ (1,	578,495 455,331 99,379 .501,169) 167,062 (263,966) 491,122 (175,760) (1,446)	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 - 900 1,371,064 (171,203) 23,996 (481,045) 277,281 - (30,573)	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331 (15,014) 438,959 168,868 23,996 (424,029) (320,746) (19,198)	\$ 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 - 117,638 (37,407) 77,427 23,996 256,336 57,900 - (53,063)	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 - 23,921 102,226 119,102 23,996 (724,343) (54,154) - (32,297)	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963 23,996 901,110 (74,279) (102,722)	\$ (48,763) \$ (48,763) \$ (48,763) 455,331 1,675 8,697 209,972 23,996 316,621 53,224 (57,311)	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482) 23,996 (202,686) 9,938 - (31,374)	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 148,300 (210,187) (16,396) (328,439) 12,373 (31,768)	\$ 32,329,674 \$ 32,996,286 \$ 111,927 455,331 437,686 267,870 (34,933) 23,996 (197,962) (42,493) 	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331 31,165 104,594 (418,151) 23,996 (295,795) 386,910 20,934	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795 23,996 1,460,312 (213,700) 37,652 140,000 364,032	\$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 1,463,975 (29,065) 1,742,482 (321,214) 176,024 771,202 (83,506) 36,207 140,000 (0)
Net Change in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Period Cash and Cash Equivalents at End of Period Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accrued Wages Increase / (Decrease) in Unearned Facility Fees (Increase) / Decrease in Deferred Charges Prior Period Adjustments	\$ 31, \$ (1,	578,495 455,331 99,379 501,169) 167,062 (263,966) 491,122 (175,760) (1,446) (29,108)	1,312,448 31,948,076 \$ 33,260,524 \$ 380,845 455,331 - 900 1,371,064 (171,203) 23,996 (481,045) 277,281 - (30,573)	197,821 33,260,524 \$ 33,458,345 \$ 356,004 455,331 (15,014) 438,959 168,868 23,996 (424,029) (320,746) (19,198) \$ 664,172	\$ 33,458,345 \$ 33,301,493 \$ (142,959) 455,331 - 117,638 (37,407) 77,427 23,996 256,336 57,900 - (53,063)	(2,083,279) 33,301,493 \$ 31,218,215 \$ 177,672 455,331 23,921 102,226 119,102 23,996 (724,343) (54,154) (32,297) (32,297)	388,870 31,218,215 \$ 31,607,085 \$ (231,390) 455,331 19,760 (349,439) 62,963 23,996 901,110 (74,279) (102,722)	\$ 1,631 31,607,085 \$ 32,188,716 \$ (48,763) 455,331 1,675 8,697 209,972 23,996 316,621 53,224 (57,311) \$ 963,443	(350,007) 32,188,716 \$ 31,838,708 \$ (22,632) 455,331 (8,150) (231,239) (31,482) 23,996 (202,686) 9,938 (31,374) \$ (38,297)	490,966 31,838,708 \$ 32,329,674 \$ 767,941 455,331 148,300 (210,187) (16,396) (328,439) 12,373 (31,768) \$ 821,152	\$ 111,927 \$ 32,996,286 \$ 111,927 455,331 437,686 267,870 (34,933) 23,996 (197,962) (42,493) 2,447 \$ 1,023,870	(4,262,261) 32,996,286 \$ 28,734,025 \$ 107,023 455,331 31,165 104,594 (418,151) 23,996 (295,795) 386,910 20,934	(7,835,284) 28,734,025 \$ 20,898,741 \$ (914,791) 455,331 (29,065) 885,221 (285,184) 42,795 23,996 1,460,312 (213,700) 37,652 140,000 364,032	\$ 1,119,373 \$ 1,119,373 \$ 1,119,373 \$ 1,463,975 (29,065) 1,742,482 (321,214) 176,024 771,202 (83,506) 36,207 140,000 (0)

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

City of Richland, Washington

Electric Utility
Notes to the Financial Statements
December 31, 2016

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 \$481,647 of which \$394,647 was recognized as revenue and \$87,000 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 2016	December 2015	Difference		
Permanent Service Fees	\$ 190,167	\$ 156,217	\$ 33,950		
New Account Fees	75,855	85,725	(9,870)		
Rewire / Charges to Repair Damage	55,421	16,473	38,948		
Delinquent Account Fees	209,219	208,361	858		
Disconnect Fees	148,661	108,967	39,694		
Pole Contracts	96,110	91,232	4,879		
BPA - Conservation Program (EEI)	958,182	1,234,585	(276,403)		
Other	97,362	109,450	(12,089)		
Total Other Operating Revenue	\$ 1,830,977	\$ 2,011,010	\$ (180,033)		

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

City of Richland, Washington

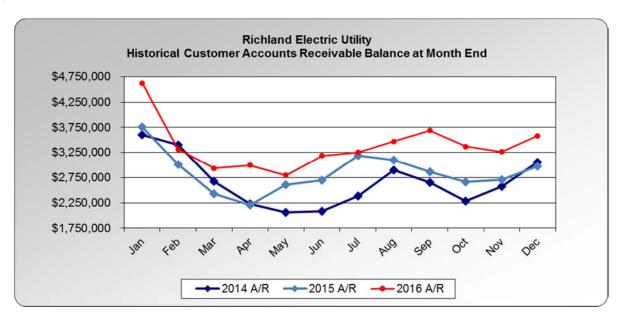
Electric Utility
Notes to the Financial Statements
December 31, 2016

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

Other Income YTD Through:	December 2016	December 2015	Difference		
Interest Collected on Conservation Loan Payments	\$ 72,536	\$ 78,474	\$ (5,938)		
BPA - Conservation Admin Fee	183,774	266,242	(82,468)		
Meter Reading Revenue	(4,283)	218,586	(222,870)		
Work Performed for City Departments	1,196,243	683,879	512,364		
Gain / (Loss) on Land sales and Disposition of Assets	81,580	34,476	47,104		
Other	193,779	218,544	(24,765)		
Total Other Income	\$ 1,723,630	\$ 1,500,201	\$ 223,428		

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 2016 is \$237,541.

- 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 \$25,777 in facility development fee revenue (capital contributions) in the fourth quarter of 2016. 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 \$394,647 is comprised of \$394,647 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, 2016, is \$3,583,915. This represents a \$105,240 decrease from the previous quarter. The following graph presents month-end customer accounts receivable balances during the last three calendar years.



City of Richland, Washington

Electric Utility
Notes to the Financial Statements
December 31, 2016

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 2016	December 2015			Difference		
Write-Offs	\$	53,624	\$	66,649	\$	(13,025)		
Recoveries		22,781		6,565		16,216		
Balance	\$	3,583,915	\$	2,982,424	\$	601,491		

- 9. Customer Accounting Expense includes bad debt expense. Customer accounts receivable are written off using the allowance method as prescribed by generally accepted accounting principles. Under this method, the projected uncollectible portion of customer accounts receivable is presented on the balance sheet based on a study of prior years' actual write-offs. Uncollectible accounts are written off against this estimated allowance rather than to bad debt expense. The monthly expense is 1/12 of the estimated annual allowance. Periodically, actual write-offs as a percentage of billings are analyzed, and the allowance is adjusted with an offset to bad debts expense, or the monthly entry may be temporarily suspended if the allowance becomes too high.
- 10. Conservation expenses may vary greatly from month-to-month and from budgeted amounts, as expenses for conservation supplies, educational materials, and payment of incentives to customers do not follow a regular schedule. In the fourth quarter of 2016, a total of \$416,139 was spent on ductless heat pumps, windows, insulation, and appliance conservation programs. Year-to-date expenses on conservation measures total \$999,393.
- 11. In 2008, the Electric Utility received Residential Exchange Program (REP) payments totaling \$3,662,901 from the Bonneville Power Administration (BPA) as part of a return to public utilities of wholesale power overcharges during fiscal years 2007-2008. An additional payment of \$204,686 was received in November 2009. Between May 2009 and June 2010 \$3,740,631 of the proceeds were utilized to reduce customers' bills through a monthly billing credit program. Due to the nature of the billing schedule and billing software design, an exact cutoff of the credit sufficient to bring the balance to zero was not possible.

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

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

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE MONTHLY ENERGY ACTIVITY FOR THE PERIOD ENDED FOURTH QUARTER 2016

																% Budget
REVENUES: (Net of Utility Tax)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total To Date	Budget	Variance	Variance
Residential	\$ 3,444,996	\$ 2,409,573 \$	2,235,420	\$ 1,914,955 \$	1,584,284 \$	1,928,874	\$ 2,107,624 \$	2,154,768	\$ 2,240,650	\$ 1,461,169	\$ 1,723,352	\$ 2,337,177	\$ 25,542,843 \$	26,428,158	\$ (885,315)	
Small General Service	494,651	477,128	429,487	400,263	435,732	548,053	453,451	493,596	484,220	425,624	365,711	467,613	5,475,529	5,188,374	287,155	6%
Medium General Service	646,718	692,793	623,541	721,796	502,874	639,695	692,090	719,114	727,336	649,840	580,027	638,827	7,834,651	7,731,567	103,084	1%
Large General Service	591,834	604,079	591,920	590,646	624,876	641,197	669,959	704,865	697,065	630,191	590,974	581,018	7,518,624	7,050,103	468,520	7%
Small Industrial	95,203 465,583	96,131 488,520	100,841 425,143	97,557 384,398	56,660 424,273	1,124 422,776	154,320 461,752	159,845 425,259	160,253 445,626	147,051 425,058	141,386 440,779	120,269 407,245	1,330,639 5,216,411	3,319,646 5,250,353	(1,989,007)	-60% -1%
Large Industrial Small Irrigation	2,629	1,816	1,185	12,454	13,006	13,278	15,547	17,488	18,197	15,762	9,319	3,873	124,555	139,997	(15,441)	
Large Irrigation	1,180	1,155	2,602	31,085	103,170	129,749	166,453	177,472	177,330	108,756	65,140	7,329	971,421	1,267,756	(296,334)	
Cable TV Amp	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	43,220	43,067	153	0%
Street Lighting	29.383	27,488	35.074	26,939	29,404	28,441	30,449	29,349	28,601	29,554	28,783	29,753	353.218	351,617	1,601	0%
Security Lighting	12,066	10,745	11,714	11,334	10,750	12,313	11,131	11,410	12,690	10,700	10,422	13,074	138,349	141,884	(3,534)	-2%
Traffic Lights	3,328	3,511	3,152	3,117	2,875	2,597	2,711	2,690	2,813	3,006	2,929	3,174	35,902	23,459	12,443	53%
TOTAL REVENUES	\$ 5,791,174	\$ 4,816,540 \$	4,463,681	\$ 4,198,147	3,791,505 \$	4,371,699	\$ 4,769,088	4,899,456	\$ 4,998,384	\$ 3,910,313	\$ 3,962,423	\$ 4,612,952	\$ 54,585,362 \$	56,935,979	\$ (2,350,618)	-4%
																% Budget
CONSUMPTION (kWh):													Total To Date	Budget	Variance	Variance
Residential	46,687,001	31,990,311	28,329,332	23,137,896	18,559,767	23,122,534	26,060,303	27,420,357	27,570,185	16,921,902	20,518,395	30,012,357	320,330,340	346,483,384	(26,153,044)	
Small General Service	7,941,621	7,302,417	6,404,904	5,916,263	5,619,778	6,425,308	6,865,150	7,475,499	7,275,578	6,350,273	5,411,334	6,754,662	79,742,787	77,187,567	2,555,220	3%
Medium General Service	13,791,916	13,949,465	12,240,969	15,431,857	8,899,139	12,480,361	13,396,265	14,124,792	14,516,173	13,141,280	11,535,941	11,747,734	155,255,892	150,087,580	5,168,312	3%
Large General Service	12,865,040	13,088,760	12,237,527	12,302,509	12,963,420	13,207,760	13,564,440	14,454,320	14,586,880	12,790,920	12,521,900	11,358,160	155,941,636	144,293,652	11,647,984	8%
Small Industrial	1,893,800	1,951,200	2,153,000	1,974,200	2,133,000	2,449,400	3,084,300	3,221,400	3,311,600	3,027,600	3,920,200	2,462,400	31,582,100	68,643,773	(37,061,673)	
Large Industrial Small Irrigation	10,052,400 46,928	10,635,600 32,145	9,062,400 20,976	8,089,200 40,225	9,159,600 122,677	9,088,800 235,022	10,009,200 275,166	9,100,800 309,514	9,627,600 322,085	9,139,200 278,974	9,571,200 169,692	8,650,800 68,170	112,186,800 1,921,574	111,474,544 2,152,531	712,256 (230,957)	1% -11%
Large Irrigation	19.800	19.960	24,040	224,200	1,768,700	2.279.346	3.094.504	3,392,342	3,321,212	1,968,667	934.753	71.907	17,119,431	21,770,775	(4,651,344)	
Cable TV Amp	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	895,356	895,356	(4,051,544)	0%
Street Lighting	457,444	372,993	444,139	284,758	259,528	225,234	253,588	287,176	329,536	396,331	432,740	475,443	4,218,910	3,693,454	525,456	14%
Security Lighting	86,054	70,193	68,251	55,731	55,879	42,430	45,974	53,659	61,352	72,136	78,761	86,489	776,909	692,042	84,867	12%
Traffic Lights	40,028	43,215	36,859	36,263	32,109	27,315	29,228	28,926	31,563	34,959	33,597	37,911	411,973	413,003	(1,030)	0%
TOTAL CONSUMPTION (kWh):	93,956,645	79,530,872	71,097,010	67,567,715	59,648,210	69,658,123	76,752,731	79,943,398	81,028,377	64,196,855	65,203,126	71,800,646	880,383,708	927,787,659	(47,403,951)	-5%
METERS:																% Budget
(Active meters at month end)													Monthly Avg	Budget	Variance	Variance
Residential	23.285	23,289	23,316	23.324	23.337	23,361	23.375	23.399	23,420	23,443	23,471	23,503	23,377	23,672	(295)	-1%
Small General Service	2,230	2,242	2,246	2,251	2,269	2,273	2,273	2,280	2,275	2,276	2,280	2,285	2,265	2,314	(49)	-2%
Medium General Service	317	316	316	310	307	304	306	303	305	304	310	312	309	319	(10)	
Large General Service	59	58	58	59	59	57	57	57	58	58	58	58	58	58	(0)	
Small Industrial	4	4	4	4	5	6	6	6	6	6	5	4	5	8	(3)	
Large Industrial	3	3	3	3	3	3	3	3	3	3	3	3	3	3	(0)	
Small Irrigation	82	82	82	82	81	81	81	81	81	81	81	81	81	90	(9)	
Large Irrigation	19	19	19	19	19	19	19	19	19	19	19	19	19	19	0	
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	-	0%
Security Lighting (Accounts)	400	400	400	400	400	400	400	400	400	400	400	400	400	400	- (4)	0%
Traffic Lights	53	53	53	53	53	53	53	54	54	53	54	54	53	55	(1)	
TOTAL ACTIVE METERS:	26,454	26,468	26,499	26,507	26,535	26,559	26,575	26,604	26,623	26,645	26,683	26,721	26,573	26,940	(368)	
METERED DEMAND (kW):													Total To Date	Budget	Variance	% Budget Variance
Residential	238	259	210	211	189	201	201	215	237	222	220	199	2,602	-	2,602	
Small General Service	7,155	16,562	15,508	15,415	15,621	16,001	17,507	17,838	18,087	15,452	21,695	16,434	193,275	-	193,275	
Medium General Service	35,447	36,406	33,630	33,789	33,736	33,593	37,285	38,223	36,330	35,279	30,572	32,389	416,679	440,364	(23,685)	
Large General Service	25,774	25,789	26,149	25,809	30,194	28,004	31,651	31,825	30,140	30,116	27,977	27,041	340,469	339,216	1,253	0%
Small Industrial	4,181	4,004	3,549	4,108	5,564	4,149	6,937	6,992	6,470	5,998	7,578	4,747	64,277	144,471	(80,194)	
Large Industrial	19,512	19,724	18,637	17,640	17,596	17,742	18,698	18,041	18,206	17,723	17,646	17,890	219,055	237,432	(18,377)	-8%
Small Irrigation	95 64	106	91 250	196	423	607	634	645	673	661	621	308	5,060	- 07.400	5,060	2007
		50	250	2,123	5,445	6,877	7,867	7,863	8,258	5,409	4,650	622	49,478	67,180	(17,702)	
Large Irrigation																
	92,466	102,900	98,024	99,291	108,768	107,174	120,780	121,642	118,401	110,860	110,959	99,630	1,290,895	1,228,663	62,232	5%

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY

COMPARATIVE REVENUE AND CONSUMPTION FOR THE PERIOD ENDED FOURTH QUARTER 2016

	CURRENT		VARIANCE	% VARIANCE FROM	2016 - 2015 CURRENT QTR.	2016 YEAR TO	2016 - 2015 YTD
POWER SALE REVENUE (Net of City Utility Tax):	QUARTER	BUDGET	FROM BUDGET	BUDGET	(+/-)	DATE	(+/-)
Residential	\$ 5,521,698	\$ 6,304,295	\$ (782,597)	-12%	\$ 161,872	\$ 25,542,843	. , ,
Small General Service	1,258,948	1,272,951	(14,003)	-1%	127,991	5,475,529	883,723
Medium General Service	1,868,694	1,918,560	(49,866)	-3%	(27,230)	7,834,651	299,312
Large General Service	1,802,183	1,747,699	54,484	3%	56,716	7,518,624	445,803
Small Industrial	408,706	815,543	(406,837)	-50%	114,587	1,330,639	289,546
Large Industrial	1,273,082	1,320,617	(47,536)	-4%	92,496	5,216,411	282,910
Small Irrigation	28,955	25,987	2,968	11%	4,668	124,555	13,829
Large Irrigation	181,225	289,971	(108,746)	-38%	(9,810)	971,421	13,840
Cable TV Amp Street Lighting	10,805 88,090	10,767 110,939	(22.848)	0% -21%	(13) (15,849)	43,220 353,218	102 10,702
Security Lighting	34,196	36,753	(22,848) (2,557)	-21% -7%	2,597	138,349	15,567
Traffic Lights	9,109	6,309	2,800	44%	2,597 642	35,902	3,757
•							
TOTAL POWER SALE REVENUE:	\$ 12,485,689	\$ 13,860,390	\$ (1,374,701)	-10%	\$ 508,667	\$ 54,585,362	\$ 4,438,422
CONSUMPTION (kWh):							
Residential	67,452,654	81,588,234	(14,135,580)	-17%	(6,378,136)	320,330,340	(6,632,631)
Small General Service	18,516,269	18,849,506	(333,237)	-2%	286,142	79,742,787	(117,684)
Medium General Service	36,424,955	36,756,444	(331,489)	-1%	(1,259,813)	155,255,892	999,269
Large General Service	36,670,980	35,138,177	1,532,803	4%	(1,569,640)	155,941,636	(2,013,164)
Small Industrial	9,410,200	16,727,645	(7,317,445)	-44%	3,402,600	31,582,100	10,233,700
Large Industrial	27,361,200	27,612,893	(251,693)	-1%	88,800	112,186,800	(546,000)
Small Irrigation	516,836	459,941	56,895	12%	31,966	1,921,574	(68,953)
Large Irrigation	2,975,327	4,668,453	(1,693,126)	-36%	(525,222)	17,119,431	(1,757,141)
Cable TV Amp	223,839 1,304,514	223,839 1,165,321	139,193	0% 12%	223,853	895,356 4,218,910	632,193
Street Lighting Security Lighting	237,386	217,158	20,228	9%	(7,264)	776,909	(6,958)
, , ,		*	*		* * * *	,	
Traffic Lights	106,467	111,071	(4,604)	-4%	(2,501)	411,973	(14,466)
TOTAL CONSUMPTION (kWh):	201,200,627	223,518,680	(22,318,053)	-10%	(5,709,215)	880,383,708	708,165
METERED DEMAND (kW):							
Residential	641	-	641		(87)	2,602	272
Small General Service	53,581	-	53,581		(10,340)	193,275	(21,970)
Medium General Service	98,240	113,489	(15,249)		(5,259)	416,679	1,172
Large General Service	85,134	88,917	(3,783)		(519)	340,469	(4,408)
Small Industrial	18,323	36,353	(18,030)		6,393	64,277	21,172
Large Industrial	53,259	62,991	(9,732)		(572)	219,055	(12,001)
Small Irrigation	1,590	10 246	1,590		(2.133)	5,060	(2.000)
Large Irrigation	10,681	18,316	(7,635)		(2,132)	49,478	(2,009)
TOTAL METERED DEMAND (kW):	321,449	320,066	1,383		(12,430)	1,290,895	(17,734)

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY

COMPARATIVE REVENUE AND CONSUMPTION FOR THE PERIOD ENDED FOURTH QUARTER 2016

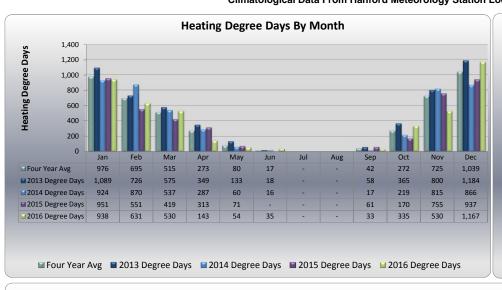
			% VARIANCE		MONTHLY AVERAGE						
	CURRENT	QUARTERLY	FROM	Y-T-D	Y-T-D	FROM					
	QUARTER	BUDGET	BUDGET	<u>ACTUAL</u>	BUDGET	BUDGET					
POWER SALE REVENUE PER METER:											
(Net of Utility Tax)											
Residential	\$ 235	\$ 264	-12%	•	\$ 93	-2%					
Small General Service	552	545	1%	201	187	7%					
Medium General Service	6,056	6,180	-2%	2,112	2,017	4%					
Large General Service	31,072	30,028	3%	10,803	10,093	7%					
Small Industrial	82,853	89,491	-8%	22,177	33,167	-50%					
Large Industrial	424,361	415,299	2%	144,900	137,591	5%					
Small Irrigation	357	283	21%	128	129	-1%					
Large Irrigation	9,538	15,618	-64%	4,261	5,690	-34%					
Cable TV Amp	10,805	10,767	0%	3,602	3,589	0%					
Street Lighting	88,090	110,939	-26%	29,435	29,301	0%					
Security Lighting	85	92	-7%	29	30	-3%					
Traffic Lights	170	114	33%	56	36	36%					
System Average Per Customer	\$ 156	170	-9%	\$ 171	\$ 176	-3%					
POWER SALE REVENUE PER KILOWATT HOUR: (Net of Utility Tax)	<u>(\$/kWh)</u>	<u>(\$/kWh)</u>		<u>(\$/kWh)</u>	<u>(\$/kWh)</u>						
Residential	\$ 0.2482	\$ 0.2359	5%	\$ 0.0797	\$ 0.0763	4%					
Small General Service	0.2038	0.2028	0%	0.0687	0.0672	2%					
Medium General Service	0.1541	0.1566	-2%	0.0505	0.0515	-2%					
Large General Service	0.1476	0.1492	-1%	0.0482	0.0489	-1%					
Small Industrial	0.1335	0.1462	-10%	0.0421	0.0484	-15%					
Large Industrial	0.1396	0.1435	-3%	0.0465	0.0471	-1%					
Small Irrigation	0.1682	0.1695	-1%	0.0648	0.0650	0%					
Large Irrigation	0.2269	0.2117	7%	0.0567	0.0582	-3%					
Cable TV Amp	0.1448	0.1443	0%	0.0483	0.0481	0%					
Street Lighting	0.2037	0.2856	-40%	0.0837	0.0952	-14%					
Security Lighting	0.4318	0.5096	-18%	0.1781	0.2050	-15%					
Traffic Lights	0.2569	0.1704	34%	0.0871	0.0568	35%					
System Average Per Customer	\$ 0.0621	\$ 0.0620	0%	\$ 0.0620	\$ 0.0614	1%					
KILOWATT HOURS PER METER:	(kWh)	(kWh)		(kWh)	(kWh)						
Residential	2,873	3,421	-19%	1,142	1,220	-7%					
Small General Service	8,120	8,063	1%	2,934	2,780	5%					
Medium General Service	118,094	118,407	0%	41,848	39,158	6%					
Large General Service	632,258	603,369	5%	224,054	206,570	8%					
Small Industrial	1,904,240	1,836,010	4%	526,368	685,838	-30%					
Large Industrial	9,120,400	8,683,526	5%	3,116,300	2,921,317	6%					
Small Irrigation	6,381	5,009	21%	1,969	1,988	-1%					
Large Irrigation	156,596	251,453	-61%	75,085	97,719	-30%					
Cable TV Amp Street Lighting	223,839	223,839	0% 11%	74,613 351,576	74,613 307,788	0% 12%					
Security Lighting	1,304,514 593	1,165,321 543	9%	351,576 162	307,788 144	12%					
Traffic Lights	1,984	2,001	-1%	644	629	2%					
System Average Per Customer	2,513	2,746	-1%	2,761	2,870	-4%					
System Average Fer Customer	2,513	2,140	-97/0	2,701	2,070	-4%					

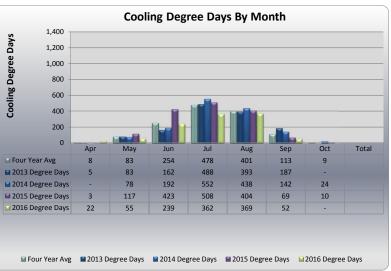
CITY OF RICHLAND, WASHINGTON KWH SALES MONTHLY ACTIVITY December 31, 2016

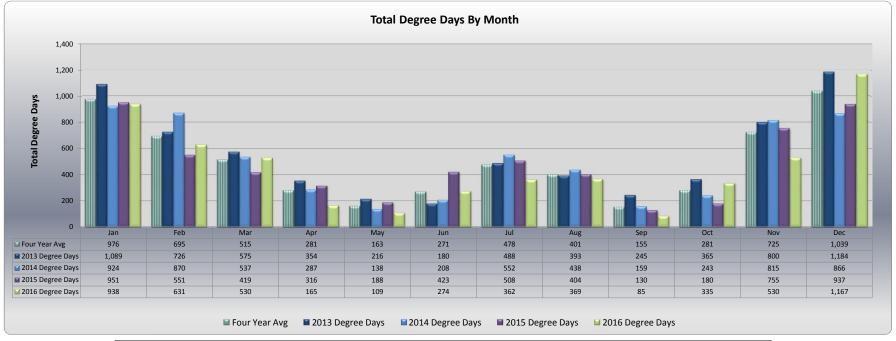
	_	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	2012	45,725,962	36,309,230	29,463,237	26,523,309	18,656,649	21,548,154	24,817,822	28,935,616	23,894,396	18,927,724	22,750,983	33,310,481	330,863,563
Residential	2012	42,798,620		28,524,728	22,053,687		21,076,316						39,859,106	
			36,957,951			21,167,890		27,636,736	28,279,966 29,555,843	27,630,799	20,275,212	21,458,308		337,719,319
	2014	49,197,690	40,135,552	33,874,290	22,062,348	19,903,197	20,321,382	29,242,354		26,436,426	19,970,095	20,040,202	39,811,470	350,550,849
	2015	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
	2016	46,687,001	31,990,311	28,329,332	23,137,896	18,559,767	23,122,534	26,060,303	27,420,357	27,570,185	16,921,902	20,518,395	30,012,357	320,330,340
Small	2012	6,570,106	6,101,099	5,421,885	5,266,678	4,645,225	5,106,043	5,711,003	6,652,193	6,158,087	5,417,409	5,571,152	5,600,174	68,221,054
General	2013	7,322,278	6,491,695	5,607,733	4,980,814	5,076,979	5,490,138	6,236,220	7,048,676	6,583,110	5,386,573	5,417,614	6,874,827	72,516,657
Service	2014	7,840,068	7,388,932	6,614,867	5,524,916	5,282,016	5,744,395	6,586,558	7,615,964	7,173,016	6,233,576	6,141,400	7,568,166	79,713,874
	2015	8,167,352	7,513,628	6,129,593	5,658,539	5,531,478	6,591,968	7,586,965	7,594,233	6,856,588	5,808,961	5,620,560	6,800,606	79,860,471
	2016	7,941,621	7,302,417	6,404,904	5,916,263	5,619,778	6,425,308	6,865,150	7,475,499	7,275,578	6,350,273	5,411,334	6,754,662	79,742,787
Medium	2012	11,137,006	10,918,929	9,721,798	9,469,494	8,697,017	9,180,906	9,296,781	11,345,529	12,841,602	11,330,172	10,948,719	10,793,983	125,681,936
General	2013	12,527,694	12,953,369	11,119,878	10,734,886	10,341,000	11,203,056	11,389,920	13,296,819	13,172,971	11,555,718	10,721,855	11,477,306	140,494,472
Service	2014	13,105,143	12,837,281	12,172,344	11,410,704	10,922,222	11,623,066	12,255,429	15,570,391	14,220,075	12,476,485	11,844,116	12,243,738	150,680,994
	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	12,531,865	154,256,623
	2016	13,791,916	13,949,465	12,240,969	15,431,857	8,899,139	12,480,361	13,396,265	14,124,792	14,516,173	13,141,280	11,535,941	11,747,734	155,255,892
Large	2012	10,758,220	10,463,780	10,188,580	9,954,260	9,772,920	11,453,240	10,924,320	13,081,440	12,247,740	10,149,080	9,891,340	9,145,080	128,030,000
	2012													
General		10,486,760	11,013,640	10,014,420	10,743,840	10,748,320	11,205,660	11,505,980	12,365,860	13,793,320	11,826,940	10,435,260	11,421,900	135,561,900
Service	2014	11,977,660	12,654,760	12,142,700	12,014,680	11,779,220	11,991,460	11,841,060	16,067,420	13,570,040	12,278,000	12,040,780	11,469,720	149,827,500
	2015	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
	2016	12,865,040	13,088,760	12,237,527	12,302,509	12,963,420	13,207,760	13,564,440	14,454,320	14,586,880	12,790,920	12,521,900	11,358,160	155,941,636
Small	2012	5,700,780	5,805,660	5,572,820	5,882,460	5,730,420	5,541,460	5,431,360	4,381,500	4,399,200	3,954,300	4,025,400	3,977,100	60,402,460
Industrial	2013	2,747,400	2,855,400	2,636,400	2,883,000	2,727,600	2,665,200	2,562,000	3,256,200	3,616,800	3,363,600	3,244,800	3,199,200	35,757,600
aaota.	2014	3,446,400	2,905,800	2,263,200	2,311,200	2,085,000	2,573,400	2,636,400	3,553,200	2,846,400	2,364,600	2,278,200	2,167,800	31,431,600
	2015	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
	2016	1,893,800	1,951,200	2,153,000	1,974,200	2,133,000	2,449,400	3,084,300	3,221,400	3,311,600	3,027,600	3,920,200	2,462,400	31,582,100
Large	2012	10,177,440	10,708,320	9,772,080	9,589,440	9,338,160	9,536,400	8,951,280	8,299,200	8,802,000	8,224,800	8,649,600	7,560,000	109,608,720
Industrial	2013	8,398,240	9,103,480	8,191,520	8,562,320	8,257,480	9,369,600	9,126,000	8,280,560	9,835,200	8,367,600	8,343,600	8,893,200	104,728,800
	2014	9,846,000	10,081,200	9,085,200	7,838,400	9,343,200	9,190,800	8,425,200	9,420,000	9,422,400	9,156,000	9,362,400	9,636,000	110,806,800
	2015	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
	2016	10,052,400	10,635,600	9,062,400	8,089,200	9,159,600	9,088,800	10,009,200	9,100,800	9,627,600	9,139,200	9,571,200	8,650,800	112,186,800
Small	2012	18,526	18,251	27,277	110,171	369,818	748,398	813,916	980,362	990,440	803,828	493,851	88,622	5,463,460
Irrigation	2013	1,454	19,415	16,959	37,409	131,356	294,765	353,446	376,260	360,117	322,830	194,963	24,352	2,133,326
	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
	2015	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
	2016	46,928	32,145	20,976	40,225	122,677	235,022	275,166	309,514	322,085	278,974	169,692	68,170	1,921,574
Large	2012	11,440	8,160	12,240	149,160	932,320	2,016,680	2,273,240	2,385,920	2,819,480	1,873,200	1,104,000	8,320	13,594,160
Irrigation	2013	12,840	15,840	11,840	271,862	1,584,350	2,545,707	2,555,497	3,847,919	3,374,949	2,121,595	1,211,116	68,253	17,621,768
ga	2014	15,240	17,886	13,080	286,383	1,496,595	2,498,920	2,894,178	3,743,676	323,544	2,441,179	1,243,008	48,234	15,021,923
	2015	16,400	19,120	14,720	283,946	1,736,061	2,371,974	3,305,068	3,974,138	3,654,596	2,177,496	1,257,069	65,984	18,876,572
	2016	19,800	19,960	24,040	224,200	1,768,700	2,279,346	3,094,504	3,392,342	3,321,212	1,968,667	934,753	71,907	17,119,431
Cable	2012	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
	2013	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
	2014	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
	2015	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
	2016	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
Street	2012	392,955	319,843	311,221	257,095	224,424	193,060	210,297	246,496	282,601	338,775	368,882	405,081	3,550,730
Lighting	2012	394,826	322,240	313,385	256,090	223,970	185,703	202,284	237,910	269,096	323,000	353,368	391,205	3,473,077
Ligitalig	2013	379,040	309,063	300,733	252,389	214,928	186,604	202,284	238,321	269,096 272,755	323,000	358,509	393,911	3,473,077
	2015	384,814	313,771	432,270	249,287	218,284	189,597	204,375	239,723	273,935	328,387	358,545	393,729	3,586,717
	2016	457,444	372,993	444,139	284,758	259,528	225,234	253,588	287,176	329,536	396,331	432,740	475,443	4,218,910
Security	2012	88,022	71,772	69,837	57,049	50,151	43,408	47,284	55,766	63,760	76,434	82,940	91,079	797,502
Lighting	2013	88,718	66,585	64,790	52,945	46,305	40,247	43,841	55,823	62,346	74,672	80,460	89,154	765,886
	2014	87,597	71,425	69,789	57,009	49,840	41,704	47,119	54,057	63,147	75,699	82,651	90,762	790,799
	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
	2016	86,054	70,193	68,251	55,731	55,879	42,430	45,974	53,659	61,352	72,136	78,761	86,489	776,909
Traffic	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
Lights	2012	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
Liginia														
	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
	2016	40,028	43,215	36,859	36,263	32,109	27,315	29,228	28,926	31,563	34,959	33,597	37,911	411,973
Total	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
System	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
2,0.0	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
	2014													
		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
	2016	93,956,645	79,530,872	71,097,010	67,567,715	59,648,210	69,658,123	76,752,731	79,943,398	81,028,377	64,196,855	65,203,126	71,800,646	880,383,708

City of Richland, Washington Electric Utility December 31, 2016

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, 2016

Acct. No.	Account Title	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
ASSETS														
	Premium on Investments	-	_	_	_	_	_	_	_	_	_	_	_	_
12805	Cash - Insurance Set Aside	-	-	-	-	-	-	-	-	_	-	_	-	-
12809	Cash - Reserved for BPA REP Refund	-		-	-	-	-	-	-	-	-	-	-	
12810	Cash - Bond Redemption	1,002,301.76	1,503,452.61	2.004.603.46	2,505,754.31	3.006.905.16	1.894.589.99	2,395,740.84	2.896.891.69	3.398.042.54	3.899.193.39	4.400.344.24	502.184.36	1,004,368.61
12810	Cash - Adjustment for Investments at Year End	-	-	-	-	-	-	-	-	-	-	-	-	-
12811	Cash - Rate Financed Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-	
12812	Cash - 2015 Bond (LGIP)	16,289,459.32	18,180,890.68	17,964,696.42	17,639,262.87	16,871,473.17	16,500,929.55	16,301,233.47	16,055,136.90	15,918,776.76	15,777,655.31	15,627,139.54	15,627,303.72	6,824,257.62
12813	Cash - Conservation Loan (LGIP)	-	288,995.83	289,092.28	289,202.47	289,304.41	289,408.63	289,526.04	289,646.41	289,765.77	289,888.85	290,005.54	290,116.91	290,241.95
12814	Cash - Bond Reserve (LGIP)	=	4,854,769.56	4,856,389.88	4,858,240.85	4,859,953.25	4,861,704.02	4,863,676.44	4,865,698.44	4,867,703.51	4,869,771.05	4,871,731.26	4,760,385.00	4,762,485.50
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	4,913,900.56	-	-	-	-	-	-	-	-	-	-	-	-
12860	Conservation Loan Invested	292,515.79	-	-	-	-	-	-	=	-	-	-	-	
12861	Investments - Bond Proceeds	2,003,571.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,978,169.62
12870	Cash - Facility Fees	297,425.09	321,665.54	267,681.56	286,071.63	303,233.99	277,965.25	311,508.04	334,336.48	331,469.84	300,158.28	247,366.74	247,346.86	101,989.74
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	1,490,000.00
12870	Cash - Facility Fees Subject To Refund	348,401.96	365,201.96	277,335.27	289,935.27	309,135.27	309,135.27	309,135.27	346,335.27	346,335.27	346,335.27	346,335.27	346,335.27	346,335.27
13100	Cash - Unrestricted	1,943,395.20	1,113,423.56	2,239,194.45	2,190,136.28	2,238,691.92	1,652,050.43	1,670,787.83	1,897,192.79	1,177,585.25	1,354,693.35	1,657,227.92	1,381,444.85	1,745,356.73
13100	Cash - Adjustment for Cash Invested at Year En	-	-	-	-	-	-	-	-	-	-	-	-	-
13130	Cash - Conservation Loan	1,537,260.31	1,569,676.32	1,611,530.82	1,649,741.75	1,672,796.25	1,682,431.38	1,715,476.77	1,753,477.75	1,759,029.43	1,758,130.01	1,822,286.70	1,845,059.52	1,933,705.64
13131	Cash - Conservation Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13130	Cash - Conservation \$ For Acquisition	=	-	-	-	-	-	-	-	-	-	-	-	-
14100	Energy Conservation Loans	2,148,949.26	2,122,072.75	2,085,765.83	2,057,763.49	2,042,454.87	2,063,947.92	2,009,854.92	1,971,718.49	1,976,484.13	1,983,616.95	1,922,511.54	1,902,612.94	1,827,790.67
14101	Energy Conservation Loans Billed Monthly	131,652.29	133,733.76	135,404.59	132,529.78	133,029.97	104,676.37	139,173.18	141,052.59	138,171.51	138,787.59	141,953.87	145,854.20	138,221.07
14200	A/R - Customer Billings	3,058,822.46	4,672,738.18	3,372,396.52	3,003,914.60	3,072,901.80	2,874,655.18	3,273,253.43	3,353,247.72	3,577,370.35	3,804,824.32	3,496,273.30	3,401,669.91	3,667,002.48
14300	A/R - Misc.	264,949.24	168,091.22	137,210.42	93,603.45	70,665.45	121,451.10	103,833.01	76,332.33	71,336.09	68,436.55	174,717.71	192,974.41	206,504.02
14320	Due from Other Funds	-	-	-	-	-	-	-	-		-	-	-	-
14400	Provision for Uncollectible	(76,398.00)	(53,334.27)	(54,337.45)	(65,329.75)	(75,563.03)	(77,091.36)	(86,961.02)	(96,769.28)	(105,487.67)	(115,669.45)	(124,970.56)	(134,565.61)	(83,087.54)
15400	Materials and Supplies	4,055,529.83	3,888,467.86	4,059,670.83	3,890,802.96	3,813,376.27	3,694,274.66	3,631,312.02	3,421,339.86	3,452,821.40	3,469,217.50	3,504,150.31	3,922,301.09	3,879,506.08
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	-	28,437.20	56,494.86	84,411.02	128,053.95	156,219.12	177,702.46	205,967.76	261,996.43	290,156.35	285,502.58	305,942.28	(0.00)
16500	Prepaid Expenses	=	263,956.00	239,960.00	215,964.00	191,968.00	167,972.00	143,976.00	119,980.00	95,984.00	71,988.00	47,992.00	23,996.00	-
16512	WCIA Insurance Deposit	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
18169	Unamortized Prem - 2007 Bonds	(439,310.24)	(437,560.00)	(435,809.76)	(434,059.52)	(432,309.28)	(430,559.04)	(428,808.80)	(427,058.56)	(425,308.32)	(423,558.08)	(421,807.84)	(420,057.60)	(418,307.36)
18171	Unamortized Prem - 2013 Rev Ref Bonds	(1,805,970.52)	(1,800,379.28)	(1,794,788.04)	(1,789,196.80)	(1,783,605.56)	(1,778,014.32)	(1,772,423.08)	(1,766,831.84)	(1,761,240.60)	(1,755,649.36)	(1,750,058.12)	(1,744,466.88)	(1,738,875.64)
18172	Unamortized Prem - 2015 Bonds	(2,021,132.51)	(2,015,486.89)	(2,009,841.27)	(2,004,195.65)	(1,998,550.03)	(1,992,904.41)	(1,987,258.79)	(1,981,613.17)	(1,975,967.55)	(1,970,321.93)	(1,964,676.31)	(1,959,030.69)	(1,953,385.07)
18400	Clearing Account - Overhead	0.00	(6,757.61)	(23,671.55)	(48,334.70)	(51,833.52)	(60,762.90)	1,557.80	18,120.08	(22,242.91)	(36,321.06)	(76,133.47)	(129,177.76)	0.00
18410	Clearing Account - Equipment	-	10,038.98	27,923.03	44,241.51	67,260.66	84,016.06	101,140.75	116,736.59	138,273.36	157,757.70	183,806.20	193,821.11	-
18500	Deferred Debits - Temp. Facilities	-	(4,725.00)	(7,875.00)	(14,625.00)	(29,377.92)	(34,552.92)	(38,827.92)	(43,777.92)	(51,877.92)	(56,827.92)	(65,152.92)	(70,552.92)	-
18610	Deferred Debits - Damages & Claims	=	2,114.38	6,809.92	13,186.02	17,838.48	19,319.41	25,387.65	27,224.82	29,496.26	32,647.73	56,943.52	63,999.19	-
18620	Deferred Debits - Pension	520,466.00	520,466.00	520,466.00	520,466.00	520,466.00	520,466.00	520,466.00	520,466.00	520,466.00	520,466.00	520,466.00	520,466.00	891,402.00
18640	Conservation Programs	209,149.33	194,992.37	190,789.75	205,789.32	222,188.53	275,812.67	273,736.97	258,611.49	277,557.47	265,622.43	267,262.43	264,608.47	301,907.89
18915	Unamortized Loss on 1998 Refunded	114,168.60	110,906.64	107,644.68	104,382.72	101,120.76	97,858.80	94,596.84	91,334.88	88,072.92	84,810.96	81,549.00	78,287.04	75,025.08
18916	Unamortized Loss on 2001 Refunded	142,530.92	140,813.68	139,096.44	137,379.20	135,661.96	133,944.72	132,227.48	130,510.24	128,793.00	127,075.76	125,358.52	123,641.28	121,924.04
18925	Unamort Loss 2003 Rev & Rev Ref Bonds	115,936.60	115,397.36	114,858.12	114,318.88	113,779.64	113,240.40	112,701.16	112,161.92	111,622.68	111,083.44	110,544.20	110,004.96	109,465.72
	SUBTOTAL ASSETS	38,805,877.01	40,010,362.08	40,136,994.75	39,729,659.65	39,569,323.11	37,280,486.67	38,042,027.45	38,445,772.42	38,373,331.69	39,122,271.68	39,536,971.86	35,550,806.60	35,910,306.81
CWIP														
	Electric Plant Purchased													
10200	Utility Plant Work in Progress								-	-		-	-	
10710	Utility Plant Work in Progress Utility Plant Work in Progress	7,246,576.73	7,333,475.21	7,432,629.00	7,539,816.67	7,639,339.75	7,756,033.20	7,943,657.21	8,066,775.24	8,175,504.78	8,278,911.28	8,391,465.53	8,488,339.62	5,673,250.78
10710	,	7,246,576.73	7,333,475.21	7,432,629.00	/,0.010,0/	7,039,339.75	7,756,033.20	7,943,057.21	8,066,775.24	8,175,504.78	8,278,911.28	8,391,465.53	8,488,339.62	5,673,250.78
10/20					7 520 046 67									
	TOTAL CWIP	7,246,576.73	7,333,475.21	7,432,629.00	7,539,816.67	7,639,339.75	7,756,033.20	7,943,657.21	8,066,775.24	8,175,504.78	8,278,911.28	8,391,465.53	8,488,339.62	5,673,250.78

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED BALANCE SHEET As of December 31, 2016

Acct. No.	Account Title	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
FIXED ASSET	rs													
34100	Leasehold Structures & Improve - Solar Gen	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88
34400	Solar Generation Dishes	-	-	9	-	-	=	-	9	9	-	-	-	-
35000	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	205,580.66	222,602.86
35300 35400	Station Equipment Towers & Fixtures	561.97 7,568.29	1,926.42 7,568.29	2,871.04 7,568.29	3,212.15 7,568.29	3,766.78 7,568.29	5,203.78 7,568.29	6,439.09 7,568.29	7,385.10 7,568.29	7,970.33 7,568.29	8,564.58 7,617.32	8,564.58 7,792.29	10,443.88 9,086.26	10,534.67 9,683.00
35500	Poles & Fixtures	580,992.02	581,153.17	581,153.17	581,534.39	581,534.39	582,475.86	583,812.72	585,547.32	590,772.80	593,054.51	594,127.32	624,995.53	631,655.70
35600	Conductor - Overhead	467,710.83	467,859.85	468,639.18	468,827.21	469,419.83	469,878.58	470,538.78	470,538.78	471,253.51	473,061.70	473,607.53	474,494.73	477,118.20
35700	U/G Conduit	52,746.88	57,155.44	59,676.03	60,289.43	60,289.43	60,289.43	60,289.43	61,673.94	61,673.94	61,673.94	63,095.69	64,134.49	64,134.49
35800	Conductor - Underground	139,551.42	142,335.11	144,132.65	148,659.24	152,381.52	156,006.12	161,840.80	166,444.30	172,454.08	177,436.13	182,652.16	185,916.77	192,864.74
36000 36100	Land and Land Rights Structures & Improvements	218,989.12 414,095.83	219,087.18 414,095.83	219,087.18 414,095.83	219,087.18 414,095.83	219,087.18 414,341.46	219,087.18 414,341.46	219,087.18 414,341.46						
36200	Station Equipment	5,106,125.66	5,107,258.16	5,135,996.62	5,140,395.12	5,140,672.44	5,141,706.07	5,145,305.28	5,145,305.28	5,145,944.88	5,146,413.26	5,147,313.11	5,147,634.50	5,157,625.42
36210	1st Street Substation	1,872,321.30	1,872,321.30	1,913,841.12	1,913,841.12	1,913,841.12	1,913,841.12	1,913,841.12	1,913,841.12	1,914,060.75	1,914,060.75	1,914,133.96	1,914,133.96	1,915,929.46
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	519,378.21	519,378.21	519,378.21	519,378.21	519,378.21	519,378.21	519,378.21	519,378.21	519,378.21	519,378.21	519,378.21	520,085.65	545,780.71
36220 36221	Tapteal Substation Tapteal Substation - SCADA	667,142.16 66,140.03	667,142.16 66,140.03	668,782.92 66,140.03	669,452.03 66,140.03	669,452.03 66,140.03	669,452.03 66,140.03	669,452.03 66,140.03	669,452.03 66,140.03	669,671.66 66,140.03	669,671.66 66,140.03	677,549.13 66,140.03	677,549.13 66,140.03	677,549.13 66,140.03
36230	Richland SW Sub-Stn Expa	1,452,265.42	1,452,265.42	1,473,189.08	1,473,818.83	1,474,373.46	1,474,373.46	1,474,373.46	1,474,373.46	1,474,483.28	1,474,483.28	1,474,519.89	1,474,519.89	1,479,330.87
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	1,688,210.66	1,689,411.51	1,691,064.60	1,692,224.28	1,727,550.52	1,728,735.41	1,745,918.48	1,754,870.75	1,804,279.05	1,837,044.66	1,839,474.90	2,049,729.13
36251	Snyder - SCADA	121,442.84	121,442.84	121,442.84	121,442.84	121,442.84	121,442.84	121,442.84	121,442.84	121,442.84	121,442.84	121,442.84	121,442.84	121,442.84
36260 36261	Stevens Sub - SCADA	1,926,877.87	1,926,877.87	1,948,150.25	1,948,150.25	1,948,150.25 176,095.21	1,948,150.25	1,948,150.25	1,948,150.25	1,955,818.89	1,955,818.89	1,962,865.83	1,962,865.83	1,962,865.83
36265	Leslie Sub	176,095.21 162,594.68	176,095.21 162,594.68	176,095.21 162,594.68	176,095.21 193,216.73	193,216.73	176,095.21 213,109.51	176,095.21 213,109.51	176,095.21 214,093.94	176,095.21 214,093.94	176,095.21 214,093.94	176,095.21 214,093.94	176,095.21 219,294.06	176,095.21 234,038.79
36270	Thayer Sub	3,761,507.94	3,761,507.94	3,782,780.32	3,782,780.32	3,787,591.30	3,787,591.30	3,787,591.30	3,787,591.30	3,795,259.94	3,795,259.94	3,802,981.91	3,802,981.91	3,809,085.43
36271	Thayer Sub - SCADA	124,444.76	124,444.76	124,444.76	124,444.76	124,444.76	124,444.76	124,444.76	124,444.76	124,444.76	124,444.76	124,444.76	124,444.76	124,444.76
36275	Sandhill Crane Substation	2,863,039.27	2,863,039.27	2,914,786.98	2,914,786.98	2,914,786.98	2,914,786.98	2,914,786.98	2,915,433.25	2,915,433.25	2,915,433.25	2,915,433.25	2,915,433.25	2,915,433.25
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 36285	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	City View Substation SE Richland Substation	2,296,820.87 8,904.00	2,296,820.87 8,904.00	2,297,077.10 8,904.00	2,297,077.10 8,904.00	2,297,077.10 602.734.61	2,297,077.10 603.731.75	2,297,077.10 603,731,75	2,297,077.10 603.731.75	2,297,423.65 602.734.61	2,297,423.65 602.734.61	2,301,795.95 602.734.61	2,302,295.30 602.734.61	2,302,295.30 602,734.61
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	7,482,245.65	7,490,027.42	7,494,236.33	7,504,098.40	7,556,157.42	7,574,679.77	7,608,849.25	7,646,261.35	7,671,395.45	7,703,724.68	7,719,914.06	7,728,548.80	7,776,994.45
36500	Conductor - Overhead	6,777,206.39	6,780,208.04	6,783,681.60	6,786,304.45	6,790,671.15	6,799,549.87	6,808,003.75	6,845,700.67	6,853,434.06	6,860,515.80	6,867,181.95	6,868,808.69	6,886,371.33
36600	Conduit - Underground	30,860,884.84	30,880,960.00	30,914,937.77	31,144,455.40	31,155,332.96	31,338,909.00	31,356,222.04	31,470,698.31	31,486,703.41	31,495,160.97	31,503,145.82	31,512,166.82	32,453,234.01
36700 36710	Conductor - Underground Underground Cond and Dev	31,039,497.27 9,245,691.60	31,112,738.98 9,269,064.80	31,174,521.27 9,288,597.92	31,334,807.40 9,309,010.68	31,400,166.02 9,442,004.73	31,446,350.44 9,520,613.66	31,555,277.04 9,525,101.77	31,615,390.95 9,553,762.38	31,646,822.56 9,591,499.11	31,678,228.58 9,634,940.40	31,723,539.82 9,682,909.36	31,763,747.83 9,709,023.66	32,203,707.69 9,823,008.76
36800	Line Transformers	9,670,247.21	9,670,617.16	9,671,306.78	9,671,564.74	9,671,962.30	9,672,294.77	9,672,371.45	9,672,451.85	9,672,755.58	9,673,028.47	9,673,272.49	9,673,272.49	9,673,272.49
36810	Line Transformers - Overhead	1,837,799.61	1,841,619.84	1,841,619.84	1,842,760.07	1,842,760.07	1,844,265.68	1,844,265.68	1,847,125.15	1,850,506.15	1,851,347.15	1,851,620.07	1,852,972.50	1,862,294.13
36820	Line Transformers - Underground	8,220,586.64	8,270,081.44	8,288,775.17	8,313,576.21	8,337,695.64	8,401,455.93	8,408,734.68	8,473,635.35	8,509,939.66	8,522,119.63	8,556,155.52	8,567,402.22	8,783,210.35
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	6,329,591.02 642,006.83	6,329,696.72 643,354.36	6,330,988.14	6,331,702.70 645,385.28	6,331,803.20 645,843.89	6,331,896.77 646,029.66	6,333,269.11 647,941.99	6,334,041.08	6,335,729.27	6,339,763.39 653,846.47	6,342,260.81 654,316.40	6,347,522.26	6,349,194.72 657,083.58
36910 36920	Services - Overhead Services - Underground	1,751,803.77	1,758,788.23	645,141.06 1,766,047.51	1,784,453.90	1,791,790.71	1,798,492.72	1,805,827.71	649,102.48 1,812,320.08	651,686.65 1,822,691.59	1,832,618.43	1,843,527.47	655,115.34 1,853,082.09	3,918,882.19
37000	Meters	3,912,556.98	3,912,556.98	3,912,556.98	3,912,891.59	3,913,082.63	3,913,082.63	3,921,783.21	3,927,911.78	3,941,532.50	3,969,291.00	3,980,390.05	3,991,317.96	4,067,082.22
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	119,485.62
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	1,039,967.82
37300	Lighting and Signal System	3,162,538.43	3,162,538.43	3,162,538.43	3,162,538.43	3,162,538.43	3,162,538.43	3,162,538.43	3,162,538.43	3,162,600.36	3,162,600.36	3,162,600.36	3,162,600.36	3,343,544.71
37320 37330	Traffic Signals Distr Plant Tone Control	796,423.94 144.60	804,583.06 144.60											
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	S & I - City Shops Elec	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18
39020	S & I - City Shops Non-Elec	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00
39100	Office Furniture & Fixtures	469,940.03	469,940.03	469,940.03	469,940.03	470,477.61	473,275.63	473,275.63	473,275.63	473,275.63	473,275.63	473,275.63	473,346.10	473,346.10
39200 39300	Transportation Equipment Stores Equipment	64,976.60 31,188.44	64,976.60 33,274.99											
39400	Tools, Shop & Garage Equip	234,813.77	234,813.77	234,813.77	234,813.77	234,813.77	234,813.77	234,813.77	234,813.77	234,813.77	234,813.77	234,813.77	234,813.77	234,813.77
39500	Laboratory Equip	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23
39600	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	2,750,906.73	2,751,921.39	2,752,875.25	2,752,875.25	2,752,875.25	2,752,875.25	2,752,875.25	2,752,875.25	2,752,875.25	2,754,725.84	2,754,725.84	2,763,958.00	2,770,621.50
39710 39712	Communication Equip - Shops	174,788.56 344,747.22	185,724.29 344,747.22	199,416.73 344,747.22	216,102.33 344,747.22	216,102.33 344,747.22								
39712	Communication Equip - GEMS Software Work Order System	262,396.42	262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	262,396.42	262,396.42	262,396.42	262,396.42	262,396.42	344,747.22 262,396.42	344,747.22 262,396.42	262,396.42	262,396.42
39800	Miscellaneous Equipment	447,425.28	447,425.28	447,425.28	447,425.28	447,425.28	447,425.28	447,425.28	447,425.28	447,425.28	447,602.31	447,753.84	447,753.84	447,753.84
39900											-			
	TOTAL FIXED ASSETS	166,484,211.76	166,686,107.69	167,034,372.28	167,546,995.58	168,451,295.81	168,926,155.62	169,140,033.55	169,528,367.75	169,752,087.10	170,004,531.34	170,271,495.14	170,473,587.92	174,938,530.70

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED BALANCE SHEET As of December 31, 2016

Acct. No.	Account Title	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
ACCUMULA.	TED DEPRECIATION													
	Accum Depr - Transmission	(544,119.91)	(546,674.87)	(549,229.83)	(551,784.79)	(554,339.75)	(556,894.71)	(559,449.67)	(562,004.63)	(564,559.59)	(567,114.55)	(569,669.51)	(572,224.47)	(574,779.43)
10812	Accum Depr - Distribution	(66,638,200.05)	(67,014,536.06)	(67,390,872.07)	(67,767,208.08)	(68,143,544.09)	(68,519,880.10)	(68,896,216.11)	(69,272,552.12)	(69,648,888.13)	(70,025,224.14)	(70,401,560.15)	(70,777,896.16)	(71.154.232.17)
	Accum Depr - General Plant	(4,692,711.09)	(4,718,795.60)	(4,744,880.11)	(4,770,964.62)	(4,797,049.13)	(4,823,133.64)	(4,849,218.15)	(4,875,302.66)	(4,901,387.17)	(4,927,471.68)	(4,953,556.19)	(4,979,640.70)	(5,005,725.21)
10816		(10,245,773.19)	(10,296,128.99)	(10,346,484.79)	(10.396.840.59)	(10,447,196.39)	(10,497,552.19)	(10,547,907.99)	(10.598.263.79)	(10.648.619.59)	(10.698,975,39)	(10,749,331.19)	(10.799.686.99)	(10.850.042.79)
10820	Cost of Property Retired	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22
10830	Ut Plant - Cost of Removal	446,791.74	446,791.74	446,791.74	446,791,74	446,791.74	446,791.74	446,791.74	446,791,74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74
10840	Utility Plant - Salvage	(372,305.62)	(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)
	TOTAL ACCUMULATED DEPR	(81,834,262.90)	(82,289,594.18)	(82,744,925.46)	(83,200,256.74)	(83,655,588.02)	(84,110,919.30)	(84,566,250.58)	(85,021,581.86)	(85,476,913.14)	(85,932,244.42)	(86,387,575.70)	(86,842,906.98)	(87,298,238.26)
	TOTAL ACCOMOLATED DEFR	(81,834,202.30)	(82,283,334.18)	(82,744,323.40)	(83,200,230.74)	(83,033,388.02)	(84,110,313.30)	(84,300,230.38)	(85,021,381.80)	(83,470,313.14)	(63,532,244.42)	(80,387,373.70)	(80,842,300.38)	(87,238,238.20)
LIABILITIES														
22143	Cur Ptn LTD - 2009 Bonds	(260,000.00)	(260,000.00)	(260,000.00)	(260,000.00)	(260,000.00)	(260,000.00)	(260,000.00)	(260,000.00)	(260,000.00)	(260,000.00)	(260,000.00)	(265,000.00)	(265,000.00)
22144	Cur Ptn LTD - 2007 Bonds	(1,955,000.00)	(1,955,000.00)	(1,955,000.00)	(1,955,000.00)	(1,955,000.00)	(1,955,000.00)	(1,955,000.00)	(1,955,000.00)	(1,955,000.00)	(1,955,000.00)	(1,955,000.00)	(2,035,000.00)	(2,035,000.00)
22148	Cur Ptn LTD - 2013 Rev Ref Bonds	(550,000.00)	(550,000.00)	(550,000.00)	(550,000.00)	(550,000.00)	(550,000.00)	(550,000.00)	(550,000.00)	(550,000.00)	(550,000.00)	(550,000.00)	(555,000.00)	(555,000.00)
22152	2013 Rev Bonds Outstanding	=	-	-	-	-	-	-	-	-	-	-	=	-
22159	2007 Rev Ref Bonds Outstanding	(19,210,000.00)	(19,210,000.00)	(19,210,000.00)	(19,210,000.00)	(19,210,000.00)	(19,210,000.00)	(19,210,000.00)	(19,210,000.00)	(19,210,000.00)	(19,210,000.00)	(19,210,000.00)	(17,175,000.00)	(17,175,000.00)
22160	2009 BAB Rev Bonds Outstanding	(9,480,000.00)	(9,480,000.00)	(9,480,000.00)	(9,480,000.00)	(9,480,000.00)	(9,480,000.00)	(9,480,000.00)	(9,480,000.00)	(9,480,000.00)	(9,480,000.00)	(9,480,000.00)	(9,215,000.00)	(9,215,000.00)
22161	2013 Rev Ref Bonds Outstanding	(18,685,000.00)	(18,685,000.00)	(18,685,000.00)	(18,685,000.00)	(18,685,000.00)	(18,685,000.00)	(18,685,000.00)	(18,685,000.00)	(18,685,000.00)	(18,685,000.00)	(18,685,000.00)	(18,130,000.00)	(18,130,000.00)
22162	2015 Rev Bonds Outstanding	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)	(19,435,000.00)
22830	Net Pension Liability	(4,371,971.00)	(4,371,971.00)	(4,371,971.00)	(4,371,971.00)	(4,371,971.00)	(4,371,971.00)	(4,371,971.00)	(4,371,971.00)	(4,371,971.00)	(4,371,971.00)	(4,371,971.00)	(4,371,971.00)	(5,296,995.00)
23200	A/P - Accrued Power Bills	(3,207,154.00)	(3,698,276.00)	(3,217,231.00)	(2,793,202.00)	(3,049,538.00)	(2,325,195.00)	(3,226,305.00)	(3,542,926.00)	(3,340,240.00)	(3,011,801.00)	(2,813,839.00)	(2,518,044.00)	(3,978,356.00)
23209	Accts Pay - Inventory	3,587.24	(16,501.84)	(259,696.66)	(25,587.66)	(135,773.72)	(66,418.06)	(3,391.67)	(19,948.20)	(41,123.66)	(45,740.05)	(42,397.00)	(432,382.00)	(4,807.56)
23210	Accts Pay - Payroll	(123,153.47)	(122,411.76)	(122,411.76)	(122,411.76)	(122,411.76)	(122,411.76)	(122,411.76)	(122,411.76)	(122,411.76)	(122,411.76)	(122,411.76)	(122,411.76)	(154,675.90)
23211	Accts Pay - Excise Tax	(3,511.18)	(247,848.80)	(203,526.97)	(188,788.07)	(171,853.91)	(153,186.45)	(175,802.50)	(197,179.93)	(201,232.15)	(204,424.52)	(160,831.21)	(166,606.93)	(0.14)
23212	Accounts Payable	(469,984.78)	(29,798.12)	(108,206.02)	(36,308.38)	(956.81)	(34,825.86)	(956.81)	(16,246.71)	(956.81)	(5,521.06)	(9,964.40)	(1,113.99)	(381,595.17)
23214	Deferred Revenue - Fac Fee Deposit	(348,401.96)	(365,201.96)	(277,335.27)	(289,935.27)	(309,135.27)	(309,135.27)	(309,135.27)	(346,335.27)	(346,335.27)	(346,335.27)	(346,335.27)	(346,335.27)	(346,335.27)
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)	(1,490,000.00)
23216		-		-	-	-	-	=	=	-	-	=	-	-
23217		(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)	(66,049.84)	(66,049.84)
	Accrued Interest - Bonds	(541,476.68)	(812,210.86)	(1,082,945.04)	(1,353,679.22)	(1,624,413.40)	(281,681.56)	(552,415.74)	(823,149.92)	(1,093,884.10)	(1,364,618.28)	(1,635,352.46)	(264,275.92)	(528,543.51)
24200		(721,923.77)	(721,923.77)	(721,923.77)	(721,923.77)	(721,923.77)	(721,923.77)	(721,923.77)	(721,923.77)	(721,923.77)	(721,923.77)	(721,923.77)	(721,923.77)	(727,311.84)
25300	Deferred Credit - Pension	(706,630.00)	(706,630.00)	(706,630.00)	(706,630.00)	(706,630.00)	(706,630.00)	(706,630.00)	(706,630.00)	(706,630.00)	(706,630.00)	(706,630.00)	(706,630.00)	(123,477.00)
25401	Deferred Credit - BPA REP Refund			<u> </u>		<u> </u>	-		-	<u> </u>	<u> </u>	<u> </u>	-	-
	TOTAL LIABILITIES	(81,481,669.44)	(82,083,823.95)	(82,062,927.33)	(81,601,486.97)	(82,205,657.48)	(80,084,428.57)	(81,181,993.36)	(81,859,772.40)	(81,937,758.36)	(81,892,426.55)	(81,922,705.71)	(77,877,744.48)	(79,908,147.23)
NET INCOM	E & FUND EQUITY Net Income - Year to Date	854,717.07	(435,793.69)	(575,410.08)	(793,995.03)	(577,980.01)	(546,594.46)	(156,741.11)	61,172.01	334,481.09	(360,310.17)	(668,917.96)	(571,349.52)	(94,969.64)
21500	Ret Earnings - Ins Set Aside	-	(+35,735.03)	(575,410.00)	(100,000,000)	(377,300.01)	(540,554.40)	(130,741.11)	01,172.01	334,401.03	(500,510.17)	(000,517.50)	(371,343.32)	(54,505.04)
21600	Unappro Retained Earnings	(38,319,611.60)	(37,464,894.53)	(37,464,894.53)	(37,464,894.53)	(37,464,894.53)	(37,464,894.53)	(37,464,894.53)	(37,464,894.53)	(37,464,894.53)	(37,464,894.53)	(37,464,894.53)	(37,464,894.53)	(37,464,894.53)
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		(10,304,772.03)	(10,304,772.03)	(10,504,772.05)	(10,304,772.03)	(10,304,772.03)	(10,504,772.05)	(10,504,772.05)	(10,504,772.05)	(10,504,772.05)	(10,504,772.05)	(10,504,772.05)	(10,504,772.05)	(10,304,772.03)
43910	Residual Equity Transfer													
43900	Adjust to Retained Earnings	4,808,934.00	4,808,934.00	4.808.934.00	4.808.934.00	4.808.934.00	4.808.934.00	4.808.934.00	4.808.934.00	4.808.934.00	4.808.934.00	4.808.934.00	4,808,934.00	4,808,934.00
.5500	TOTAL NET INCOME & FUND EQUITY	(49,220,733.16)	(49,656,526.85)	(49.796.143.24)	(50.014.728.19)	(49,798,713.17)	(49,767,327.62)	(49.377.474.27)	(49.159.561.15)	(48.886.252.07)	(49,581,043.33)	(49.889.651.12)	(49.792.082.68)	(49,315,702.80)
	TOTAL NET INCOINE & FUND EQUITY	(49,220,733.16)	(49,000,020.85)	(43,730,143.24)	(50,014,726.19)	(43,/30,/13.1/)	(43,/0/,32/.02)	(43,377,474.27)	(43,133,301.15)	(40,000,232.07)	(43,361,043.33)	(+3,003,031.12)	(43,/32,002.08)	(43,313,702.00)
	TOTAL ASSETS	130,702,402.60	131,740,350.80	131,859,070.57	131,616,215.16	132,004,370.65	129,851,756.19	130,559,467.63	131,019,333.55	130,824,010.43	131,473,469.88	131,812,356.83	127,669,827.16	129,223,850.03
	TOTAL LIABILITIES & FUND EQUITY	(130,702,402.60)	(131,740,350.80)	(131,859,070.57)	(131,616,215.16)	(132,004,370.65)	(129,851,756.19)	(130,559,467.63)	(131,019,333.55)	(130,824,010.43)	(131,473,469.88)	(131,812,356.83)	(127,669,827.16)	(129,223,850.03)
	TO THE EMPIRITIES & POND EQUIT	(130,702,402.00)	(131,/40,330.00)	(151,035,070.37)	(131,010,213.10)	(132,004,370.03)	(123,031,730.19)	(20.10+,500,001)	(131,013,333.33)	(130,024,010.43)	(131,473,403.00)	(131,012,330.03)	(127,003,027.10)	(123,223,030.03)

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED REVENUE SHEET CY 2016 ACTUAL

REVENUES

KEVEN	UES													
Acct. No	Account Title	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Year To Date
41900	Interest Income	(15,413.49)	(20,709.95)	(15,609.03)	(12,733.26)	(16,732.42)	(26,436.21)	(18,282.72)	(14,348.53)	(14,016.08)	(15,054.10)	(15,398.55)	(23,604.74)	(208,339.08)
41900	(Gain)/Loss on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	61,478.23	61,478.23
41910	Interest (Consv Loan Int Payments)	(6,488.50)	(6,340.65)	(5,861.65)	(6,248.79)	(1,645.16)	(10,639.48)	(5,951.28)	(6,099.31)	(6,102.38)	(5,756.33)	(5,853.94)	(5,548.72)	(72,536.19)
41911	Interest on Conservation Loan Investment	(95.01)	(96.45)	(110.19)	(101.94)	(104.22)	(117.41)	(120.37)	(119.36)	(123.08)	(116.69)	(111.37)	(125.04)	(1,341.13)
41912	Other Interest Thru Collection Agency	(360.95)	(272.84)	(570.99)	(273.07)	(312.22)	(319.71)	(328.38)	(181.65)	(222.18)	(168.09)	(225.29)	(103.49)	(3,338.86)
41920	BPA - Conservation Admin Fee	(836.87)	(16,239.28)	(3,712.20)	(198.10)	(23,402.04)	(30,336.08)	(9,549.27)	-	(18,801.80)	(8,480.09)	(34,727.61)	(37,491.08)	(183,774.42)
41921	BPA - Conservation Program (EEI)	(10,031.67)	(112,262.39)	(32,117.07)	(6,924.05)	(78,226.36)	(135,912.27)	(67,993.77)	(7,346.77)	(156,149.17)	(31,602.73)	(158,407.69)	(161,208.28)	(958,182.22)
41922	LSO Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
42100	Miscellaneous Revenue		(3,401.85)		-	-	-	-	(10.00)	-		-	-	(3,411.85)
42100	Other Operating Revenue	-	-	-	-	-	-	-	-	-	-	•	-	-
42100	Transfers From Industrial Development	-	-	-	-	-	-	=	-	-	-	-	-	-
43400	Insurance Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
43401	Bonneville Power Admin. REP Agreement	-	-	-	•	-	-	-	•	-	-	•	-	
43902	Prior Period Adjustment	(507.577.40)	- (447.404.50)	- (44.4.070.00)	- (000 504 05)	- (054,005,04)	- (405.000.50)	(440.005.04)	- (45.4.7.47.00)	- (400,000,00)	- (000 040 00)	(0.07.700.57)	- (400,400,04)	(5.000.450.40)
44000	Electric Utility Tax	(537,577.42)	(447,104.59)	(414,278.29)	(389,581.35)	(351,865.84)	(405,802.53)	(442,695.31)	(454,747.36)	(463,993.63)	(362,916.60)	(367,732.57)	(428,162.61)	(5,066,458.10)
44010 44210	Energy: Residential General Service	(3,444,996.20)	(2,409,573.03)	(2,235,420.48)	(1,914,955.41) 772.74	(1,584,283.90)	(1,928,874.07)	(2,107,623.54)	(2,154,768.44) 630.65	(2,240,649.95)	(1,461,169.15)	(1,723,351.96)	(2,337,176.93)	(25,542,843.06) 1,403.39
44211	Small Gen Service	(494.651.44)	(477,127,77)	(429.486.81)	(400.263.16)	(435,731,94)	(548.053.49)	(453,450,68)	(493,596,08)	(484.219.55)	(425,624.31)	(365.710.63)	(467.613.32)	(5.475.529.18)
44212	Medium Gen Service	(646,718.24)	(692,793.48)	(623,541.38)	(721,796.14)	(502,873.51)	(639,695.01)	(692,089.76)	(719,113.74)	(727,335.93)	(649,839.59)	(580.027.30)	(638,826.77)	(7,834,650.85)
44213	Large Gen Service	(591,834.09)	(604,078.64)	(591,919.72)	(590,646.46)	(624,875.71)	(641,197.49)	(669,958.96)	(704,864.52)	(697,064.90)	(630,191.38)	(590,973.80)	(581,017.84)	(7,518,623.51)
44215	Cable TV Amp	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(3,601.65)	(43,219.80)
44220	Large Commercial	(0,001.00)	-	-	(0,001.00)	-	(0,001.00)	-	-	-	-	-	-	(10,210.00)
44221	Small Industrial	(95,202.61)	(96,130.73)	(100,840.96)	(97,557.42)	(56,659.74)	(1,123.75)	(154,319.96)	(159,844.66)	(160,253.36)	(147,051.13)	(141,385.98)	(120,268.73)	(1,330,639.03)
44222	Large Industrial	(465,582.78)	(488,519.55)	(425,143.28)	(384,397.53)	(424,272.62)	(422,775.68)	(461,752.31)	(425,259.16)	(445,626.18)	(425,057.66)	(440,779.04)	(407,244.85)	(5,216,410.64)
44225	Large Irrigation	(1,179.87)	(1,155.18)	(2,602.26)	(31,085.46)	(103,170.08)	(129,748.84)	(166,453.40)	(177,471.62)	(177,329.91)	(108,755.76)	(65,139.95)	(7,328.93)	(971,421.26)
44230	Small Irrigation	(2,628.63)	(1,816.19)	(1,185.18)	(12,453.97)	(13,006.27)	(13,278.47)	(15,546.92)	(17,487.56)	(18,197.47)	(15,762.06)	(9,319.44)	(3,873.04)	(124,555.20)
44410	Street Lighting	(29,383.35)	(27,487.65)	(35,073.71)	(26,939.10)	(29,404.43)	(28,440.60)	(30,448.82)	(29,349.25)	(28,601.10)	(29,554.47)	(28,782.90)	(29,752.87)	(353,218.25)
44420	Traffic Lighting	(3,328.40)	(3,511.13)	(3,151.59)	(3,116.60)	(2,874.86)	(2,596.76)	(2,710.70)	(2,689.86)	(2,813.17)	(3,006.06)	(2,928.70)	(3,173.74)	(35,901.57)
44700	Sales for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
45100	Misc Service Revenue	(450.00)	(1,125.00)	(675.00)	(900.00)	(675.00)	-	225.00	125.69	-	-	-	(74,827.92)	(78,302.23)
45110	New Accounts	(4,470.00)	(5,310.00)	(6,345.00)	(6,165.00)	(6,375.00)	(7,635.00)	(9,000.00)	(5,430.00)	(8,640.00)	(6,180.00)	(3,135.00)	(7,170.00)	(75,855.00)
45112	Accounts Transfer Fee	· ·	<u> </u>		<u> </u>	-	-	-		-			-	<u> </u>
45120	Reimb Loan Service Fees	(1,132.60)	(896.00)	(1,573.00)	(1,997.92)	(1,133.00)	(2,811.00)	(1,980.00)	(1,347.00)	(749.00)	(462.00)	(924.00)	(642.00)	(15,647.52)
45121	Temp Service Fees	- (4.4.4.0.00)	- (44.004.75)	- (40.004.50)	- (40.075.40)	- (44.004.77)	- (40,000,00)	- (40.040.05)	- (00,000,00)	- (40.040.00)	- (00 404 00)	- (45.070.00)	- (40.750.00)	(400,407,00)
45122	Permanent Service Fees	(14,112.80)	(11,364.75)	(19,964.50)	(16,675.40)	(14,291.77)	(12,983.69)	(12,910.35)	(23,206.06)	(13,342.90)	(23,491.80)	(15,073.00)	(12,750.00)	(190,167.02)
45123	Damages & Claims	(1,988.86)	(1,982.57)	4,875.98	- (4.070.07)	(1,782.78)	- (4.400.00)	- (40, 400, 40)	- (4 222 22)	<u> </u>		- (400.00)	878.23	(0.00)
45124 45125	Rewires & Underground Conversion Facilities Fees	(7,993.70) (8,880.38)	(2,368.39)	(10,388.49)	(4,278.87)	(999.18) (15,949.55)	(1,123.60)	(19,400.13) (76,537.07)	(4,332.23)	(5,035.77)	(9,589.29)	(100.00)	(4,436.16) 133,611.22	(55,420.75)
45126	Contributed Capital (NonCash)	(0,000.30)	(2,030.23)	(127,041.47)	(62,236.57)	(15,949.55)	(60,966.52)	(10,557.07)	(0,770.46)	(5,035.77)	(9,569.29)	(0,032.02)	(601,108.82)	(601,108.82)
45150	Disconnect/Reconnect Fees	(12,450.00)	(8.650.00)	(13,400.00)	(9.850.00)	(10,175.00)	(14,350.00)	(11,150.00)	(14.750.00)	(22,225,00)	(12,075.00)	(16.825.00)	425.00	(145.475.00)
45152	Operations Disconnect/Rec Fees	(150.00)	(299.08)	(250.00)	(200.00)	(300.00)	(14,000.00)	(363.38)	(250.00)	(300.00)	(150.00)	(300.00)	(623.86)	(3,186.32)
45154	Delinquent Account Fees	(17,819.55)	(17,172.73)	(17,769.62)	(16,995.00)	(18,533.08)	(17,270.61)	(14,310.00)	(19,635.00)	(18,123.75)	(19,500.00)	(15,870.00)	(16,219.36)	(209,218.70)
45160	Security Lights Contract	(12,066.36)	(10,744.95)	(11,713.51)	(11,334.25)	(10,750.14)	(12,313.14)	(11,131.47)	(11,409.69)	(12,690.33)	(10,700.11)	(10,421.89)	(13,073.52)	(138,349.36)
45170	Land Sales	-	-	- (**,********	-	-	-	- (,	-	(8,989.04)	-	-	-	(8,989.04)
45440	Pole Contacts-Telecable	-	-	-	-			-		-	(100,817.75)	15.25	4.692.20	(96,110.30)
45601	EECBG/ARRA Grant Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
45602	BAB Federal Interest Subsidy	-	-	-	(96,889.68)	-	-	-	-	(96,889.68)	-	-	-	(193,779.36)
45610	Gain/Loss on Sale of Scrapped Assets	-	-	-	(31,455.54)	-	(12,650.34)	-	(6,498.00)		-	(16,547.99)	(5,438.75)	(72,590.62)
45629	Meter Reading Revenue	(18,530.26)	(18,473.33)	(16,900.71)	(18,034.60)	(17,046.20)	(23,240.68)	(17,698.04)	(20,118.23)	(16,151.53)	(17,136.26)	(16,641.70)	204,254.87	4,283.33
45630	Work For City Depts	(116,628.39)	(1,383.72)	-	-	(15,502.40)	(874.66)	-	-	(59,879.54)	(460,827.04)	(679.83)	(540,467.64)	(1,196,243.22)
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				-		-	-	-	-			-	
	TOTAL REVENUES	(6,592,904.57)	(5,521,144.27)	(5,172,292.26)	(4,905,434.05)	(4,392,876.57)	(5,161,511.24)	(5,503,453.74)	(5,512,210.35)	(5,934,438.53)	(5,010,957.60)	(4,665,314.05)	(6,153,861.41)	(64,526,398.64)

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED EXPENSE SHEET CY 2016 ACTUAL

EXPENSES

Acct. No	Account Title	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Year To Date
40300	Depr Exp Transmission	2,554.96	2,554.96	2,554.96	2,554.96	2,554.96	2,554.96	2,554.96	2,554.96	2,554.96	2,554.96	2,554.96	2,554.96	30,659.52
40302 40304	Depr Exp Distribution	376,336.01 26,084.51	4,516,032.12 313,014.12											
40304	Depr Exp Misc Depr Exp City Shops	50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	50,355.80	604,269.60
40310	Transfer To Equip Replacement Fund	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.33	20,833.37	250,000.00
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	545,480.25	447,713.89	414,626.51	389,891.24	344,340.90	406,087.63	443,001.60	455,053.70	464,302.06	356,600.02	374,687.77	428,494.76	5,070,280.33
40830 40910	Taxes-Social Security Taxes-State B&O	911.65	527.86	3,660.56	2,240.21	931.96	100.04	1,795.31	997.33	99.47	1,013.22	726.51	711.68	13,715.80
40920	Taxes-State Public Utility	243,425.97	199,487.93	185,129.63	169,613.68	152,254.47	175,702.44	195,384.59	200,234.70	204,324.91	159,817.85	165,880.28	190,857.78	2,242,114.23
41600	Contract Work Locator	-	-	-	-	-	-	-	-	-	-	-	-	-
41710	Non-Utility Operations	69,673.25	68,130.11	68,196.50	61,411.54	57,553.80	80,704.31	57,767.72	65,923.66	59,915.73	80,046.75	69,394.75	143,154.84	881,872.96
41711	Non-Billable Work For Other Depts	113.07	-	183.88	370.80	2,753.35	3,917.00	404.56	1,444.16	-	955.74	436.67	-	10,579.23
42750 42756	Accrued Interest Bonds Interest Exp-1999 Bonds	270,734.18	270,734.18	270,734.18	270,734.18	270,734.18	270,734.18	270,734.18	270,734.18	270,734.18	270,734.18	264,267.59	264,267.59	3,235,876.98
42765	Interest Exp-Notes	-	-	-	-	-	-	-	-	-	-	-	-	
42800	Amort of Debt Discount	703.90	-	-	-	-	-	-	-	-	-	-	-	703.90
42800	Debt Issuance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
42810 42900	Amort of Loss on Reacquired Debt Amort of Debt Premium	5,518.44	5,518.44	5,518.44	5,518.44 (12,987.10)	5,518.44 (12,987.10)	5,518.44	5,518.44 (12,987.10)	5,518.44	5,518.44 (12,987.10)	5,518.44	5,518.44 (12,987.10)	5,518.44 (12,987.10)	66,221.28
43901	Prior Period Adjustment	(12,987.10)	(12,987.10)	(12,987.10)	(12,987.10)	(12,987.10)	(12,987.10)	(12,987.10)	(12,987.10)	(12,987.10)	(12,987.10)	(12,987.10)	(12,987.10)	(155,845.20)
55500	Purchased Power	3,223,528.00	2,793,650.00	2,473,819.00	2,713,950.00	1,985,884.00	2,764,472.00	3,080,342.00	2,969,038.00	2,683,574.00	2,499,266.00	2,180,886.00	3,466,329.00	32,834,738.00
55520	Purchased Power WPPSS	-	-	-	-	-	-	-	-	-	-	-	-	-
55550	Purchased Power For Resale		-	<u> </u>	Ē.			-		-	•			
55501 55503	BPUD Energy Charges For City Customers Purchased Power - Non Federal	1,068.20	-	1,513.82	-	560.30	493.43	1,089.88	592.08	599.11	-	570.92	1,614.33	8,102.07
56500	Transmission Expense	434,139.00	382,972.00	278,774.00	294,979.00	298,702.00	421,224.00	421,975.00	330,593.00	287,618.00	273,964.00	296,549.00	471,418.00	4,192,907.00
58000	Oper-Supervision & Engineering	105,369.95	65,450.50	93,070.31	63,434.43	77,269.21	67,399.04	58,635.26	68,605.91	78,442.44	79,394.13	66,916.40	118,141.29	942,128.87
58100	Oper-Load Dispatching	26,029.75	20,091.10	26,438.19	30,650.54	26,706.30	32,305.12	20,959.19	34,068.36	28,790.48	29,159.18	29,036.02	30,127.79	334,362.02
58200	Oper-Station Expense	6,946.93	4,440.81	4,392.81	2,666.57	-	852.93	-	977.60	4,459.75	2,079.15	4,511.08	(684.93)	30,642.70
58300 58350	Oper-Overhead Line Oper-PCB Expense	13,704.91	49,622.91	53,790.76	41,344.25	46,341.55	42,813.50	39,979.43	39,518.49	42,149.58	39,509.21	7,111.72	36,267.97	452,154.28
58400	Oper-Underground Line	329.46	119.96	298.12	227.37	247.68	709.42	398.85	3,720.16	-	531.15	515.11	1,085.95	8,183.23
58500	Oper-Street Light & Signal	-	-	-	-	-	-	-	-	615.11	-	-	-	615.11
58510	Oper-Street Lights	25,444.14	13,361.92	22,972.89	16,173.27	12,112.89	13,670.24	10,720.11	8,870.48	10,373.57	16,895.66	13,926.71	22,070.21	186,592.09
58520 58530	Oper-Telemeter Systems	•	-	571.94	-	-	-	519.47	910.27	•	-	417.42	75.15 -	2,494.25
58550	Oper-Traffic Signals Oper-Rental Lighting	<u> </u>	406.98		-	-		807.60	469.67	-	594.27	368.20		2,646.72
58600	Oper-Meter Expense	11,439.34	12,714.62	10,216.82	12,640.10	13,328.40	13,421.80	5,421.03	4,719.29	5,758.15	1,870.79	4,225.02	7,342.83	103,098.19
58700	Oper-Customer Install	-	-	-	-	-	173.28	-	-	-	-	-	-	173.28
58800	Oper-Misc Distribution	88,389.39	77,723.29	89,059.18	91,765.88	93,006.88	99,121.28	80,602.75	82,241.49	53,546.60	58,896.81	64,582.65	165,461.56	1,044,397.76
58900 59000	Oper-Rents Maint-Supervision & Engineering		157.54	625.00 320.22	705.90 173.62	1,875.00 220.86	646.53 106.62	625.00 303.46	625.00 2,840.31	1,447.77 1,694.57	625.00 4,551.45	625.00 4,255.88	853.76 8,377.84	8,653.96 23,002.37
59100	Maint-Structures	-	-	-	-	-	-	284.18	-	- 1,00 1.01	-	-	-	284.18
59200	Maint-Station Equip	5,542.70	548.57	384.20	4,571.78	381.74	764.89	4,432.40	7,162.44	362.18	433.20	-	(357.55)	24,226.55
59300 59400	Maint-Overhead Lines	18,566.71	7,550.50 19.863.54	8,819.93	13,106.76 8.609.06	8,272.04	20,266.73	13,459.93 35,392,32	3,271.21	5,616.21	11,341.83	7,241.90	11,003.36 26,093.25	128,517.11
59400	Maint-Underground Lines Maint-Line Transformers	22,562.61 3,224.72	19,863.54 5,142.28	14,694.78 8,311.81	12,563.54	15,375.52 13,385.23	23,285.19 8,245.32	35,392.32 4,788.79	55,901.34 2,661.67	22,431.57 5,228.98	36,536.65 6,883.25	29,734.71 8,943.56	26,093.25	310,480.54 102,483.17
59510	Maint-Line Transformers OH	284.18	1,457.89	864.67	344.83	-	171.11	-,700.75	2,001.07	5,220.30	1,315.04	809.60	7,487.38	12,734.70
59520	Maint-Line Transformers Underground	-	-	106.04	990.62	339.30	8,597.85	384.97	4,065.33	392.03	1,370.80	1,737.49	5,912.77	23,897.20
59600	Maint-Street Lighting	355.22	5,344.00	194.92	109.17	253.86	129.96	-	439.90	1,154.55	3,574.96	3,845.20	19,686.37	35,088.11
59620 59700	Other Maintenance Maint-Meters	15,129.44	14,090.35	12,095.24	13,134.57	12,946.91	16,213.20	127.79 6,716.22	216.60 8,653.65	8,770.97	9,708.73	9,572.53	5,711.75	344.39 132,743.56
59800	Maint-Misc Distr Plant	45,537.16	67,712.83	60,581.48	55,097.61	66,893.70	54,734.44	68,601.30	64,175.27	70,182.11	73,635.13	92,074.44	101,990.37	821,215.84
59810	Maint-Vehicles	-	-	-	-	-	-	-	-	-	-		-	-
90200	Meter Reading Expense	30,941.90	29,636.86	30,410.04	30,458.90	27,911.92	40,120.22	29,696.09	32,287.60	42,398.80	51,762.37	73,922.86	104,124.81	523,672.37
90300	Customer Records & Collections	49,769.87	48,955.47 8,180.00	49,037.72 8,180.00	50,186.32 8,180.00	53,152.80	54,385.70 8,180.00	50,308.17 8,180.00	57,538.45	62,510.55 8,180.00	21,344.46 8,180.00	60,051.58 8,180.00	44,521.48 (52,447.00)	601,762.57 37,533.00
90840	Uncollectible Accounts Customer Assistance Cons Program	8,180.00 28,003.59	51,379.13	38,731.98	42,021.03	8,180.00 112,684.03	190,685.45	105,578.61	8,180.00 279,698.22	92,202.32	78,633.15	175,034.07	228,875.06	1,423,526.64
90841	BPA reimbursement		-	-	-	-	-	-	-	-	-	-	-	-
92000	Admin & General Salaries	41,557.92	45,256.09	46,290.79	41,385.39	40,878.26	53,928.01	33,395.27	45,349.22	44,441.69	48,208.19	50,018.58	66,078.26	556,787.67
92100 92300	Office Supplies & Expense	1,548.38 53,738.33	3,883.99 54,626.20	5,396.73 55,064.95	1,648.59	5,537.50 55,319.58	2,922.17	2,647.70 54,595.40	2,476.37 54,588.17	9,232.84 55,582.35	5,760.07	6,325.88 69,426.76	4,570.89 92,612.29	51,951.11 693,728.46
92301	Outside Service Employees Service Territory Relations	55,736.55	54,020.20	55,064.95	54,578.33	55,519.56	55,951.32	54,595.40	54,566.17	55,562.55	37,644.78	09,420.70	92,612.29	093,720.40
92400	Insurance	23,996.00	23,996.00	23,996.00	23,996.00	23,996.00	23,996.00	23,996.00	23,996.00	23,996.00	23,996.00	23,996.00	23,996.00	287,952.00
92500	Injuries & Damages	1,500.00	-	-	-	-	-	-	-	-	-	-	-	1,500.00
92600	Employee Pension & Benefits	15,274.28	15,481.76	15,897.63	15,719.75	15,746.10	19,783.88	18,931.30	19,036.15	17,122.80	17,119.82	17,146.06	(7,655.61)	179,603.92
93000 93021	Misc General Expenses Organizational Dues	156,352.00	3,502.29	8,639.55	14,159.71	10,569.37	6,733.83	768.90	1,142.47 4,887.00	3,781.31	1,727.29	7,316.04	1,351.38	59,692.14 161,239.00
93021	Information Systems Services	96,418.58	96,418.58	96,418.58	96,418.58	96,418.58	96,418.58	96,418.58	96,418.58	96,418.58	(84,526.42)	96,418.58	96,418.62	976,078.00
93100	Rents		-	-					-		-		-	-
93200	Maint Of General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
													-	
	TOTAL EXPENSES	6,157,110.88	5,381,527.88	4,953,707.31	5,121,449.07	4,424,262.12	5,551,364.59	5,721,366.86	5,785,519.43	5,239,647.27	4,702,349.81	4,762,882.49	6,630,241.29	64,431,429.00
	Net Income	435,793.69	139,616.39	218,584.95	(216,015.02)	(31,385.55)	(389,853.35)	(217,913.12)	(273,309.08)	694,791.26	308,607.79	(97,568.44)	(476,379.88)	94,969.64