



CITY OF RICHLAND, WASHINGTON
Electric Utility Financial Statements

For the Quarter Ended
December 31, 2018
(Unaudited)

Prepared by:
Administrative Services Department

Issued on:
May 15, 2019

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY FINANCIAL STATEMENTS
December 31, 2018**

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CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
December 31, 2018

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

- The gross margin for this reporting period is a negative \$710K. Gross margin is calculated as the difference between the retail sales revenue and the wholesale power costs, then comparing actual to projections. Wholesale power costs are a high percentage of the overall expenses of the utility. Actual power costs were \$130K lower than forecasted, while actual revenues were \$840K lower than forecasted.
- Historically, the gross margin for the first quarter of each year is close to zero given normal weather patterns. The 4.8% over projection in revenues is attributed to weather being more mild than expected.

2nd Quarter

- The gross margin for this reporting period is (\$1.1M) and (\$1.8M) for the year. Actual power costs for the period are \$240K lower than forecasted and \$370K below the YTD forecast. Actual revenues for the period are \$1.3M lower than forecasted and \$2.1M below the YTD forecast.
- The 6.6% over projection in revenues is attributed to weather and COSA model assumptions.

3rd Quarter

- In September, \$800k of unrestricted cash was moved from conservation loan cash to general purpose operating cash. This aligns with the initial Cost of Service Analysis (COSA) assumption at the beginning of the year. Because the transfer did not occur until September, the operating cash trend line reflects lower by \$800k from January through August.
- Similarly, a COSA assumption at the beginning of the year used a rate financed capital contribution of 60% for the entire year. However, actual rate financed capital contribution rates, for January through April, used 80% and May through June used 60%. To align with the COSA yearly model, rate financed capital contributions for July through end of year will be 50%. This results in an annual rate financed capital contribution of 61% better comparing to the COSA plan of 60%.
- After reviewing the COSA, staff determined wrong COSA revenues were used in the first two quarters calculation of gross margin. Using corrected revenues, the gross margin for the 3rd quarter is negative \$55k YTD. Power costs were \$12k higher YTD than forecasted. Actual revenues were \$44k lower YTD than forecasted. The gross margin indicates actual costs and revenues are close to projected costs and revenues.

4th Quarter

- The YTD gross margin variance of \$25k was the result of actual revenues being lower than COSA projections by \$1.92 million, while actual wholesale power costs were \$1.95 million less than COSA projections.
- The low general purpose operating cash was expected based upon COSA projections from a forward rate program.
- A retail rate increase recommendation was moved from the 4th quarter of 2019 to June 1, 2019.

CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
December 31, 2018

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

- Richland Energy Services Department (RES) staff implemented an overall 6.5% rate increase identified by FCS Group and approved by City Council effective 01/01/2018.
- On 2/13/2018, a non-federal power resource was purchased for BPA fiscal year 2020-2023. For 2020, 5aMW was secured for \$22.75/MW and \$24.70 for 2021. For 2022, 6aMW was secured for \$26.65/MW and \$28.25 for 2023. These amounts are the City's obligation above the Tier 1 allocation of BPA's capacity of the Federal Columbia River Power System (FCRPS) and above the Tier 2 forecasted power not supplied through BPA's short term Tier 2 rates. Before 2020, City staff anticipate making an additional 3aMW purchase for 2020 and 2021 as well as 4aMW purchase for 2022 and 2023.
- On 3/20/2018, Council approved an award of bid to Paramount Communications in the amount of \$1.9M for renewal and replacement of underground electrical distribution conduits. This work is part of the 2018 budgeted capital improvement plan (CIP).

2nd Quarter

- On 04/05/2018, revenue bonds were received with \$5.4M of new bonds issued and \$17.7M for refunding of 2007 revenue bonds. The bond refunding resulted in average annual interest cost savings of \$68k and an approximate NPV savings of \$992k as analyzed by PFM and presented to the Utility Advisory Committee on January 9, 2018.
- On 4/17/2018, Council approved an award of bid to Sturgeon Electric Company in the amount of \$281k for renewal and replacement of overhead electrical distribution lines. This work is part of the 2018 budgeted CIP.
- 2018 CIP expenses of \$4.9M represent 42.2% of the \$11.6M budget.
- As a result of Federal Judge Simon's required spill to improve fish survival through the Federal hydro system, BPA announced on June 21, 2018 an implementation of a spill surcharge of \$206k to the City for 2018 costs associated with lost revenue generation opportunities. The spill surcharges are included in the 2018 BPA wholesale power and transmission bills from June through September.

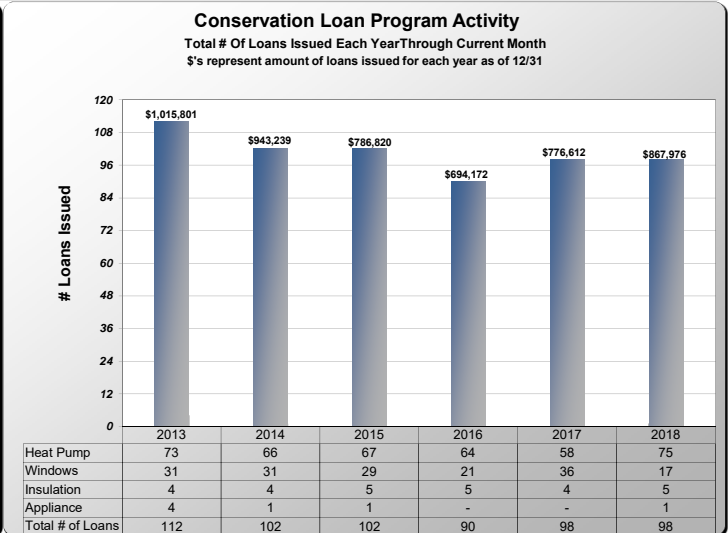
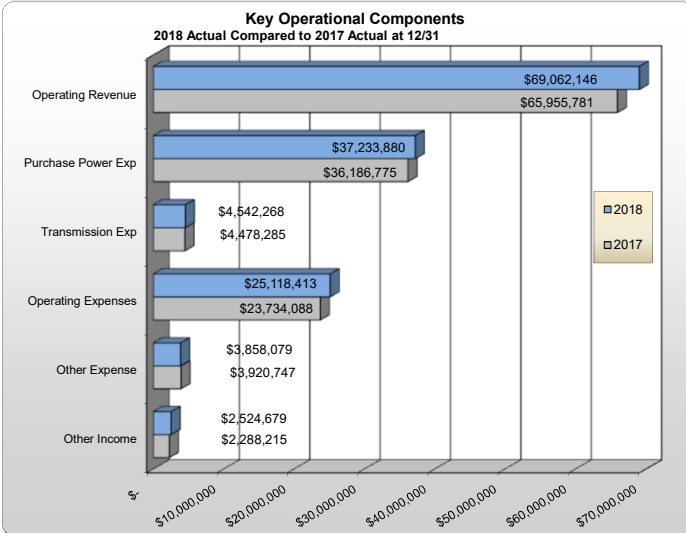
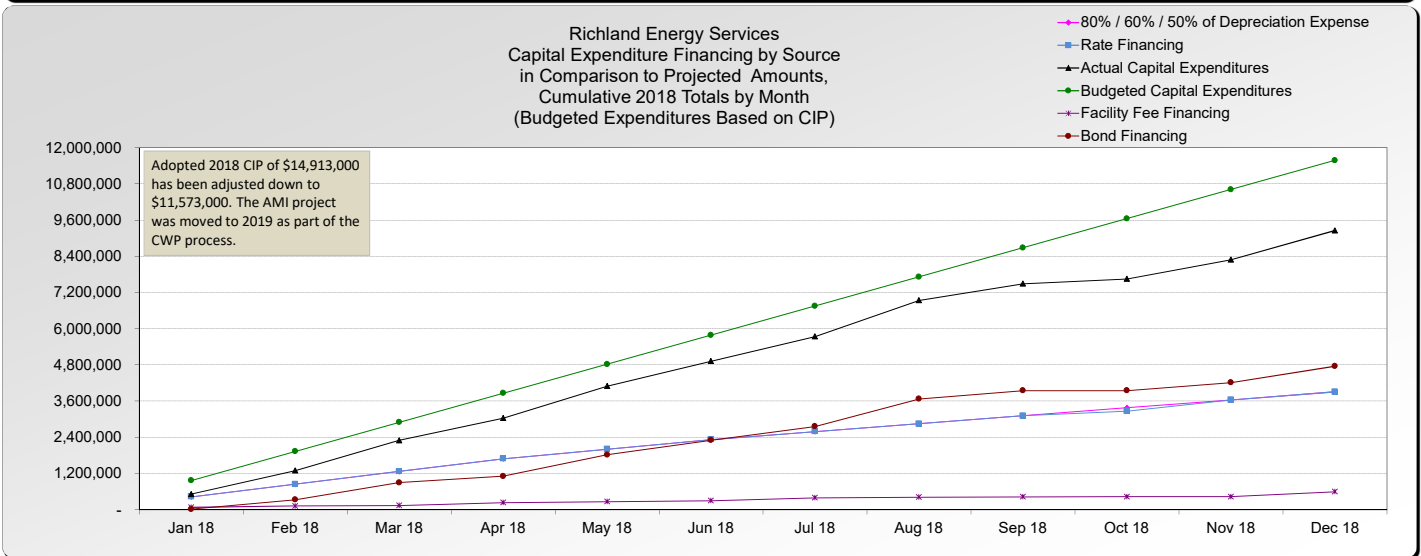
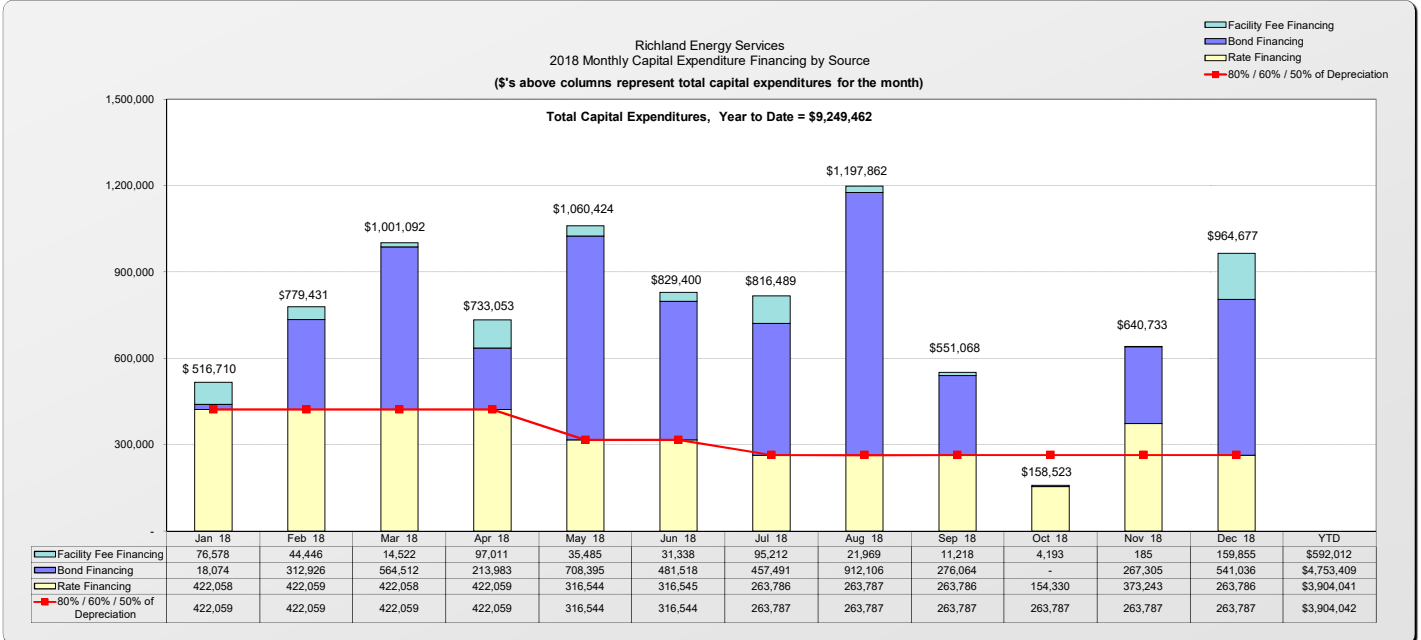
3rd Quarter

- The 2018 Construction Work Plan (CWP) activities supporting the CIP are approximately 76% complete for the year. Projected end of year CIP expenditures are \$10.1M compared to budgeted CIP of \$11.6M.
- The trend for operating cash continues towards the operating reserve level of \$2.4M. This was anticipated using projections from the COSA model and will continue to be evaluated for potential rate and expenditure implications in 2019.

4th Quarter

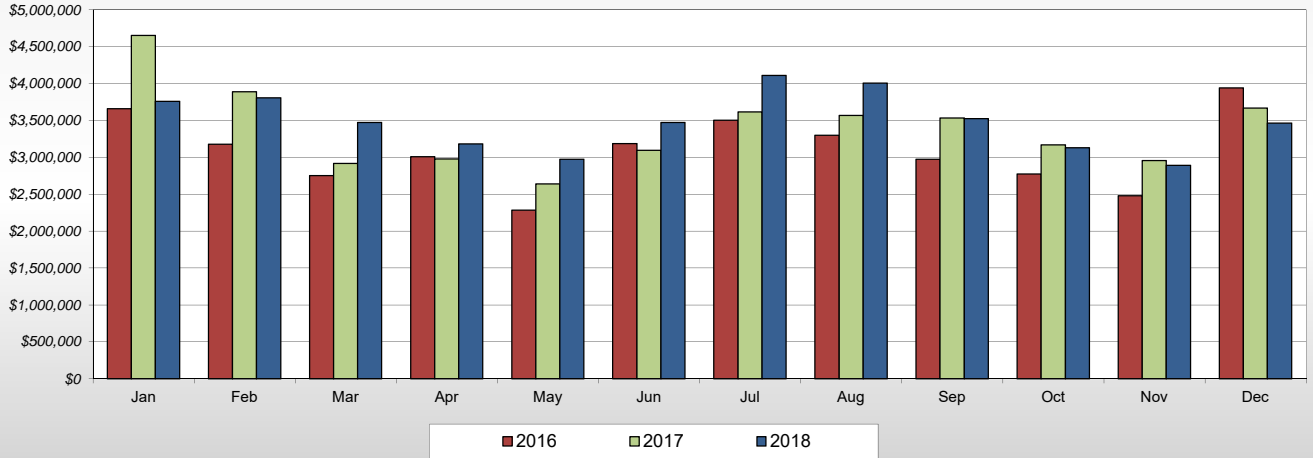
- RES staff, along with rates consultant FCS Group, finalized a retail rate recommendation for an 8.0% increase effective June 1, 2019. City Council will consider the rate recommendation during the first quarter of 2019.
- A review of energy consumption through December indicates overall consumption is about 2% lower than the COSA model. Energy consumption is highly correlated to ambient temperature extremes.
- The 2018 CWP spending came in 3% less than budgeted at \$9.9 million. This year's major projects included completion of the Leslie Substation, expansion of the Snyder Substation and a transmission line to the Dallas Substation.
- Planning continues with Energy Northwest to construct a 4MW solar generation project along with a one MW battery storage unit interconnected to a RES distribution power line. Through a power purchase agreement, approved by City Council on December 4, RES will be the sole purchaser of the offtake power generated by the solar project. A contract agreement was reviewed, in early December, for terms and projected economic benefits. The project includes a Clean Energy Fund Grant from the State Department of Commerce to promote clean energy, renewable resource projects. Energy Northwest is managing the grant, solar and energy storage project elements.

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY FINANCIAL TREND INFORMATION December 31, 2018

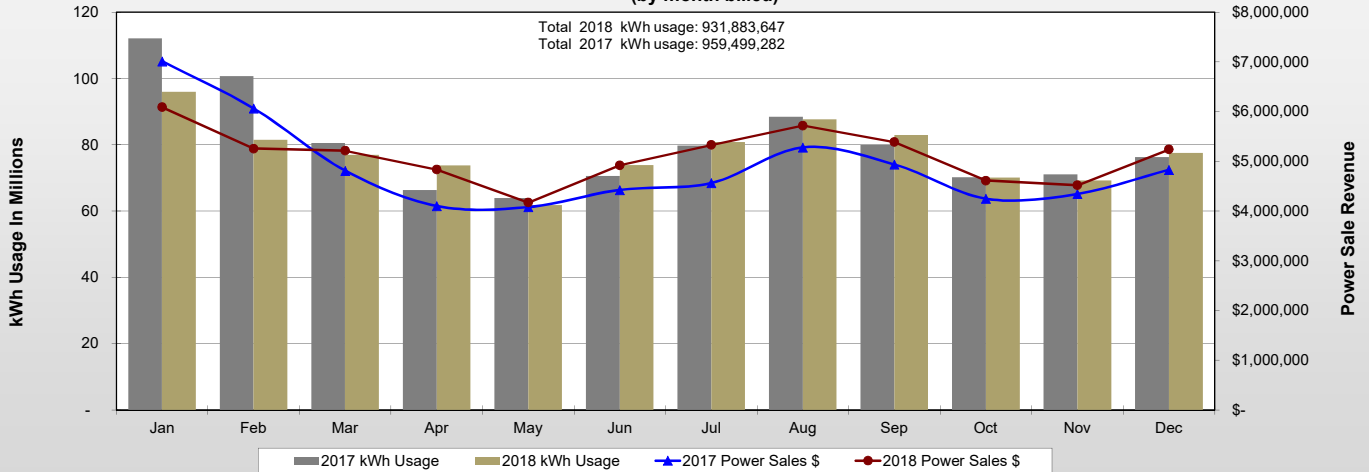


CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY FINANCIAL TREND INFORMATION, CONTINUED
December 31, 2018

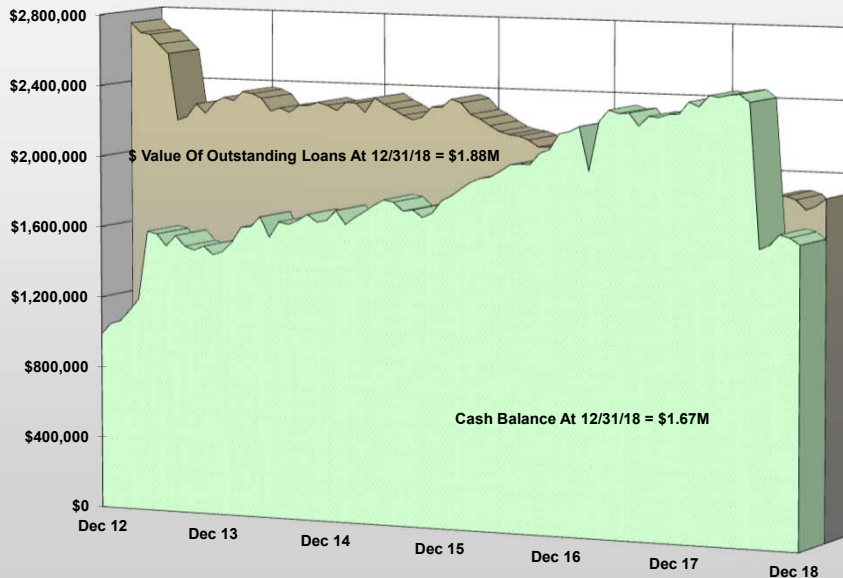
Monthly Power & Transmission Costs



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



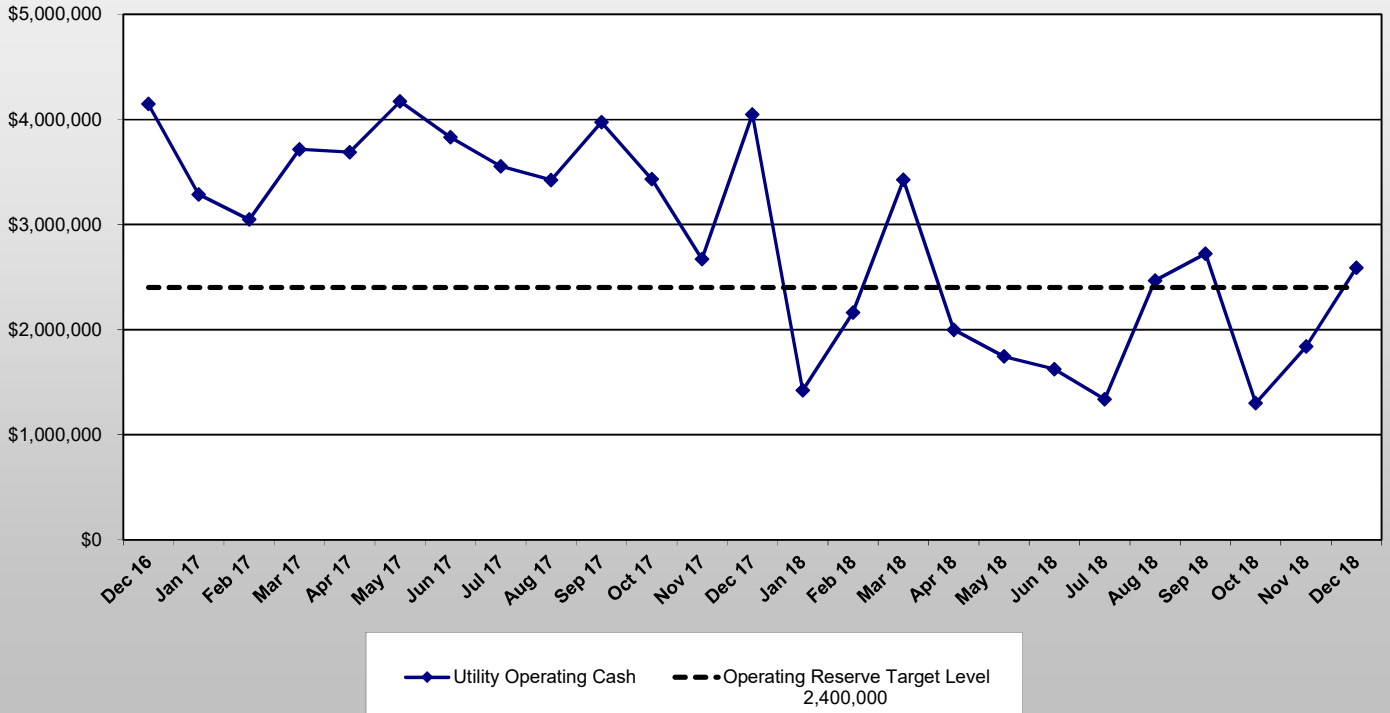
Conservation Cash & Outstanding Loan Balance History



CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
CASH POSITION
December 31, 2018

	<u>December 31, 2018</u>	<u>December 31, 2017</u>
Unrestricted Cash and Investments:		
Operating Cash, General Purpose	\$ 189,344	\$ 1,647,908
Residential Exchange Proceeds (REP)	-	-
Operating Cash, Reserve	2,400,000	2,400,000
Conservation Loan Cash	1,671,219	2,355,274
Total Unrestricted Cash and Investments:	<u>4,260,563</u>	<u>6,403,183</u>
Restricted Cash and Investments:		
Revenue Bond Proceeds	6,423,379	5,447,125
Facility Development Fees (Large Project)	-	1,490,000
Facility Development Fees (Line Extension)	196,243	351,493
Construction Allowances Subject To Refund (Note 1)	619,026	545,382
Bond Redemption Set-Aside	991,793	1,003,550
Bond Reserve	4,547,767	4,694,136
Total Restricted Cash and Investments:	<u>12,778,208</u>	<u>13,531,686</u>
Total Cash	<u>\$ 17,038,771</u>	<u>\$ 19,934,868</u>

Electric Utility Operating Cash Trend
 (General Purpose + Reserve + Cash Investments at Year End)



CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE BALANCE SHEET
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>	<u>2018 - 2017 (+/-)</u>
ASSETS:			
Current Assets			
Cash & Cash Equivalents	\$ 4,260,563	\$ 6,403,183	\$ (2,142,620)
Deposits With Third Parties	1,900	1,900	-
Investments	-	-	-
Receivables:			
Customer Utility Accounts, (net) (Note 8)	3,438,203	4,179,852	(741,649)
Customer Conservation Loans	2,334,038	2,309,807	24,231
Miscellaneous	313,124	214,829	98,294
Prepaid Expenses	-	-	-
Inventory	5,097,886	4,331,000	766,887
Total Current Assets	<u>15,445,713</u>	<u>17,440,570</u>	<u>(1,994,857)</u>
Noncurrent			
Restricted Cash	6,488,934	5,051,429	1,437,505
Restricted Investments (Note 12)	6,289,274	8,480,256	(2,190,982)
Capital:			
Land	836,575	747,545	89,030
Depreciable Assets (net)	798,038	1,718,547	(920,509)
Infrastructure	99,476,359	97,603,016	1,873,343
Construction in Progress	3,552,750	1,250,965	2,301,785
Total Capital Assets (net)	104,663,722	101,320,072	3,343,650
Total Noncurrent Assets	<u>117,441,930</u>	<u>114,851,758</u>	<u>2,590,172</u>
TOTAL ASSETS	<u>132,887,644</u>	<u>132,292,328</u>	<u>595,315</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized Loss - Reacquired Debt (Note 2)	177,234	240,194	(62,959)
Other Deferred Debits (Note 2)	605,245	549,893	55,352
Total Deferred Outflows of Resources	<u>782,479</u>	<u>790,087</u>	<u>(7,607)</u>
LIABILITIES:			
Current Liabilities			
Accounts Payable & Accrued Expenses	4,875,763	6,745,298	(1,869,536)
Due to Other Funds	-	-	-
Current Portion of Compensated Absences	342,582	329,962	12,620
Current Portion of Bond Principal Payable	2,915,000	2,985,000	(70,000)
Total Current Liabilities	<u>8,133,345</u>	<u>10,060,261</u>	<u>(1,926,916)</u>
Noncurrent Liabilities			
Noncurrent Portion of Compensated Absences	342,582	329,962	12,620
Revenue Bonds Payable	67,301,329	64,924,723	2,376,606
Unearned Revenue	759,969	2,181,359	(1,421,390)
Net OPEB Liability (Note 14)	863,018	805,491	57,526
Net Pension Liability	2,723,955	3,839,432	(1,115,477)
Total Noncurrent Liabilities	<u>71,990,853</u>	<u>72,080,967</u>	<u>(90,114)</u>
TOTAL LIABILITIES	<u>80,124,197</u>	<u>82,141,228</u>	<u>(2,017,030)</u>
DEFERRED INFLOWS OF RESOURCES			
Unamortized Gain - Reacquired Debt (Note 2)	6,271	-	6,271
Other Deferred Credits (Note 2)	1,250,939	782,701	468,238
Total Deferred Outflows of Resources	<u>1,257,210</u>	<u>782,701</u>	<u>474,509</u>
NET POSITION:			
Net Investment in Capital Assets	41,041,736	39,097,668	1,944,068
Restricted For:			
Debt Service	5,539,560	5,697,686	(158,126)
Capital Improvements	815,269	2,386,874	(1,571,605)
Unrestricted (Note 14)	4,892,151	2,976,257	1,915,893
TOTAL NET POSITION	<u>\$ 52,288,715</u>	<u>\$ 50,158,486</u>	<u>\$ 2,130,230</u>

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE STATEMENT OF OPERATIONS
FOURTH QUARTER 2018**

	Quarter Ended 12/31/2018	Quarter Ended 12/31/2017	% Variance From 2017
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
OPERATING REVENUES:			
Power Sales Revenue	\$ 14,372,429	\$ 13,426,656	7%
Utility Occupation Tax	1,334,086	1,246,282	7%
Other Operating Revenues (Note 3)	<u>679,514</u>	<u>498,047</u>	36%
Total Operating Revenues	<u>16,386,029</u>	<u>15,170,984</u>	8%
OPERATING EXPENSES:			
Power (Net of BPA REP Lookback Credit) (Note 11)	8,523,342	8,782,953	-3%
Transmission	<u>956,510</u>	<u>1,006,910</u>	-5%
Total Purchased Power	<u>9,479,852</u>	<u>9,789,863</u>	-3%
Distribution Operations and Maintenance (O&M)			
Distribution - Operations	793,379	756,948	5%
Distribution - Maintenance	<u>573,162</u>	<u>436,241</u>	31%
Total Distribution O&M	<u>1,366,541</u>	<u>1,193,189</u>	15%
Customer Accounting			
Meter Reading Expense	161,666	125,557	29%
Customer Records & Collections	360,700	424,967	-15%
Bad Debt Expense (Note 9)	<u>(89,990)</u>	<u>5,937</u>	-1616%
Total Customer Accounting	<u>432,376</u>	<u>556,461</u>	-22%
Conservation & Customer Service (Note 10)	684,071	503,682	36%
Administration & General	50,836	177,911	-71%
Depreciation	1,582,719	1,436,055	10%
Taxes	1,601,916	1,490,642	7%
Operating Transfer to Equipment Replacement Fund	66,306	379,375	0%
Other Operating Expenses (Note 4)	<u>2,654</u>	<u>1,591</u>	67%
Total Non-Power Operating Expenses	<u>5,787,420</u>	<u>5,738,906</u>	6%
Total Operating Expenses	<u>15,267,272</u>	<u>15,528,769</u>	-2%
OPERATING INCOME (LOSS):	<u>1,118,757</u>	<u>(357,785)</u>	413%
OTHER INCOME:			
Interest Income	101,711	90,614	12%
Gain / (Loss) on Fair Market Value (FMV) Adjustment	(6,876)	(43,316)	84%
Other Income (Note 5)	555,939	319,510	74%
City Shops Rental	<u>78,962</u>	<u>78,962</u>	0%
Total Other Income:	<u>729,735</u>	<u>445,770</u>	64%
OTHER EXPENSE:			
Interest on Long-Term Debt	713,206	770,317	-7%
Debt Issuance Expense	-	-	NA
Amortization of Bond Discount / Premium	(42,977)	(38,961)	-10%
Amortization of Loss on Reacquired Debt	13,205	16,555	-20%
Other Expenses (Note 6)	<u>196,254</u>	<u>188,280</u>	4%
Total Other Expense:	<u>879,688</u>	<u>936,191</u>	-6%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>968,804</u>	<u>(848,206)</u>	214%
Capital Contributions - Facility Development Fees (Note 7)	565,634	980,653	-42%
Transfers From General Fund	-	-	NA
Transfers To Broadband Fund	<u>(7,500)</u>	<u>(7,500)</u>	0%
Total of Capital Contributions and Transfers to Other Funds	<u>558,134</u>	<u>973,153</u>	-43%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	<u>1,526,937</u>	<u>124,946</u>	1122%
Prior Period Adjustments	<u>-</u>	<u>385,790</u>	
CHANGE IN NET POSITION	<u>\$ 1,526,937</u>	<u>\$ 510,736</u>	199%

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE STATEMENT OF OPERATIONS
December 31, 2018**

	12/31/2018	12/31/2017	% Variance From 2017
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
OPERATING REVENUES:			
Power Sales Revenue	\$ 61,290,915	\$ 58,711,626	4%
Utility Occupation Tax	5,689,681	5,450,590	4%
Other Operating Revenues (Note 3)	<u>2,081,550</u>	<u>1,793,565</u>	16%
Total Operating Revenues	<u>69,062,146</u>	<u>65,955,781</u>	5%
OPERATING EXPENSES:			
Power (Net of BPA REP Lookback Credit) (Note 11)	37,233,880	36,186,775	3%
Transmission	<u>4,542,268</u>	<u>4,478,285</u>	1%
Total Purchased Power	<u>41,776,148</u>	<u>40,665,060</u>	3%
Distribution Operations and Maintenance (O&M)			
Distribution - Operations	3,477,579	3,210,180	8%
Distribution - Maintenance	<u>2,082,882</u>	<u>1,608,292</u>	30%
Total Distribution O&M	<u>5,560,461</u>	<u>4,818,472</u>	15%
Customer Accounting			
Meter Reading Expense	501,085	481,764	4%
Customer Records & Collections	874,927	2,043,474	-57%
Bad Debt Expense (Note 9)	<u>(15,740)</u>	<u>63,987</u>	-125%
Total Customer Accounting	<u>1,360,272</u>	<u>2,589,226</u>	-47%
Conservation & Customer Service (Note 10)	1,674,072	1,314,042	27%
Administration & General	2,009,738	1,122,139	79%
Depreciation	6,330,878	5,744,220	10%
Taxes	7,910,221	7,565,439	5%
Operating Transfer to Equipment Replacement Fund	265,225	572,500	-54%
Other Operating Expenses (Note 4)	<u>7,545</u>	<u>8,049</u>	-6%
Total Non-Power Operating Expenses	<u>25,118,413</u>	<u>23,734,088</u>	6%
Total Operating Expenses	<u>66,894,561</u>	<u>64,399,148</u>	4%
OPERATING INCOME (LOSS):	<u>2,167,585</u>	<u>1,556,633</u>	39%
OTHER INCOME:			
Interest Income	379,383	314,526	21%
Gain / (Loss) on Fair Market Value (FMV) Adjustment	(6,876)	(43,316)	84%
Other Income (Note 5)	1,836,325	1,701,159	8%
City Shops Rental	<u>315,846</u>	<u>315,846</u>	0%
Total Other Income:	<u>2,524,679</u>	<u>2,288,215</u>	10%
OTHER EXPENSE:			
Interest on Long-Term Debt	2,715,759	3,148,726	-14%
Debt Issuance Expense	432,470	-	NA
Amortization of Bond Discount / Premium	(167,893)	(155,845)	-8%
Amortization of Loss on Reacquired Debt	62,696	66,221	-5%
Other Expenses (Note 6)	<u>815,047</u>	<u>861,646</u>	-5%
Total Other Expense:	<u>3,858,079</u>	<u>3,920,747</u>	-2%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>834,185</u>	<u>(75,898)</u>	1199%
Capital Contributions - Facility Development Fees (Note 7)	1,315,044	1,368,382	-4%
Transfers From General Fund	11,000	-	NA
Transfers To Broadband Fund	<u>(30,000)</u>	<u>(30,000)</u>	0%
Total of Capital Contributions and Transfers to Other Funds	<u>1,296,044</u>	<u>1,338,382</u>	-3%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	<u>2,130,230</u>	<u>1,262,484</u>	69%
Prior Period Adjustments	<u>-</u>	<u>385,790</u>	
CHANGE IN NET POSITION	<u>\$ 2,130,230</u>	<u>\$ 1,648,274</u>	29%

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
MONTHLY STATEMENT OF OPERATIONS
CY 2018 ACTUAL**

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
OPERATING REVENUES:													
Power Sales Revenue	\$ 6,089,411	\$ 5,256,058	\$ 5,214,541	\$ 4,834,124	\$ 4,169,909	\$ 4,921,502	\$ 5,328,184	\$ 5,718,306	\$ 5,386,450	\$ 4,612,065	\$ 4,519,624	\$ 5,240,740	\$ 61,290,915
Utility Occupation Tax	565,354	487,945	484,074	448,744	387,032	456,867	494,648	530,885	500,046	428,115	419,519	486,452	5,689,681
Other Operating Revenues (Note 3)	53,475	238,840	89,222	107,939	81,085	201,040	339,566	110,800	183,069	222,755	139,845	316,914	2,081,550
Total Operating Revenues	6,708,240	5,979,843	5,787,837	5,390,807	4,638,027	5,579,409	6,162,398	6,359,992	6,069,565	5,262,935	5,078,988	6,044,106	69,062,146
OPERATING EXPENSES:													
Power (Net of BPA REP Lookback Credit) (Note 11)	3,324,125	3,375,321	3,114,963	2,876,989	2,662,663	3,048,544	3,631,017	3,529,767	3,147,149	2,843,383	2,620,932	3,059,027	37,233,880
Transmission	434,655	430,276	356,572	302,056	310,506	422,621	478,980	475,186	374,906	284,942	269,514	402,054	4,542,268
Total Purchased Power	3,758,780	3,805,597	3,471,535	3,179,045	2,973,169	3,471,165	4,109,997	4,004,953	3,522,055	3,128,325	2,890,446	3,461,081	41,776,148
Distribution Operations and Maintenance (O&M)													
Distribution - Operations	332,765	307,280	287,036	276,016	327,940	302,514	334,861	242,831	272,957	316,729	347,307	129,343	3,477,579
Distribution - Maintenance	134,850	184,296	174,297	99,460	252,736	130,406	209,650	175,108	148,917	141,821	208,815	222,526	2,082,882
Total Distribution O&M	467,615	491,576	461,333	375,476	580,676	432,920	544,511	417,940	421,874	458,550	556,122	351,869	5,560,461
Customer Accounting													
Meter Reading Expense	38,587	32,068	30,862	22,456	44,829	34,966	33,012	31,377	71,261	34,554	50,379	76,734	501,085
Customer Records & Collections	116,494	117,206	118,815	116,909	121,779	(427,474)	116,868	116,639	116,990	130,050	127,109	103,541	874,927
Bad Debt Expense (Note 9)	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	(106,490)	(15,740)
Total Customer Accounting	163,331	157,524	157,928	147,615	174,858	(384,258)	158,130	166,266	196,501	172,854	185,738	73,784	1,360,272
Conservation & Customer Service (Note 10)	18,233	107,304	121,628	76,608	42,687	56,631	359,696	59,370	147,844	76,385	410,465	197,220	1,674,072
Administration & General	381,044	209,869	211,925	247,389	251,296	37,750	201,060	214,924	203,646	211,419	239,164	(399,747)	2,009,738
Depreciation	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	6,330,878
Taxes	819,699	820,447	588,180	800,815	417,586	660,179	713,672	765,377	722,349	604,216	421,090	576,610	7,910,221
Operating Transfer to Equipment Replacement Fund	22,102	22,102	22,102	22,102	22,102	22,102	22,102	22,102	22,102	22,102	22,102	22,102	265,225
Other Operating Expenses (Note 4)	-	-	1,569	582	662	464	1,032	581	-	508	531	1,615	7,545
Total Non-Power Operating Expenses	2,399,598	2,336,395	2,092,239	2,198,160	2,017,441	1,353,361	2,527,776	2,164,134	2,241,889	2,073,608	2,362,785	1,351,027	25,118,413
Total Operating Expenses	6,158,378	6,141,992	5,563,774	5,377,205	4,990,610	4,824,526	6,637,773	6,169,087	5,763,944	5,201,933	5,253,231	4,812,108	66,894,561
OPERATING INCOME (LOSS):	549,862	(162,149)	224,064	13,601	(352,584)	754,883	(475,375)	190,905	305,620	61,002	(174,244)	1,231,998	2,167,585
OTHER INCOME :													
Interest Income	34,896	29,651	25,462	31,405	29,707	30,829	32,507	30,195	33,021	34,351	33,481	33,878	379,383
Gain / (Loss) on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	(6,876)	(6,876)
Other Income (Note 5)	61,713	70,517	38,981	166,851	39,266	102,462	181,725	179,519	439,352	145,366	45,406	365,167.15	1,836,325
City Shops Rental	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
Total Other Income	122,930	126,488	90,764	224,576	95,294	159,611	240,552	236,035	498,694	206,038	105,208	418,490	2,524,679
OTHER EXPENSE :													
Interest on Long-Term Debt	253,025	253,025	253,025	207,246	207,246	207,246	207,246	207,246	207,246	207,246	252,980	252,980	2,715,759
Debt Issuance Expense	-	-	-	440,208	(7,738)	-	-	-	-	-	-	-	432,470
Amortization of Bond Discount / Premium	(12,987)	(12,987)	(12,987)	(14,326)	(14,326)	(14,326)	(14,326)	(14,326)	(14,326)	(14,326)	(14,326)	(14,326)	(167,893)
Amortization of Loss on Reacquired Debt	5,518	5,518	5,518	5,489	5,489	5,489	5,489	5,489	5,489	5,489	5,489	2,227	62,696
Other Expenses (Note 6)	68,147	64,895	71,100	51,888	93,739	63,678	62,729	75,353	67,264	74,257	82,579	39,418	815,047
Total Other Expense:	313,703	310,451	316,656	690,506	284,411	262,088	261,139	273,763	265,674	272,667	326,722	280,299	3,858,079
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	359,089	(346,112)	(1,829)	(452,329)	(541,700)	652,406	(495,961)	153,177	538,640	(5,627)	(395,758)	1,370,189	834,185
Capital Contributions - Facility Development Fees (Note 7)	35,967	11,618	548,600	82,108	34,187	32,649	470	3,812	-	73,878	20,633	471,123	1,315,044
Transfers From General Fund	-	-	-	-	-	-	-	11,000	-	-	-	-	11,000
Transfers To Broadband Fund	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(30,000)
Total of Capital Contributions and Transfers to Other Funds	33,467	9,118	546,100	79,608	31,687	30,149	(2,030)	12,312	(2,500)	71,378	18,133	468,623	1,296,044
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENT:	392,556	(336,995)	544,271	(372,721)	(510,013)	682,555	(497,991)	165,490	536,140	65,751	(377,626)	1,838,812	2,130,230
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	\$ 392,556	\$ (336,995)	\$ 544,271	\$ (372,721)	\$ (510,013)	\$ 682,555	\$ (497,991)	\$ 165,490	\$ 536,140	\$ 65,751	\$ (377,626)	\$ 1,838,812	\$ 2,130,230

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
STATEMENT OF CASH FLOWS
December 31, 2018**

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Year To Date
Cash Flows From Operating Activities													
Receipts from power sales to customers	\$ 5,400,019	\$ 6,779,253	\$ 6,444,981	\$ 4,933,885	\$ 5,470,586	\$ 4,588,893	\$ 5,152,453	\$ 6,696,055	\$ 6,502,453	\$ 4,923,657	\$ 6,135,604	\$ 5,199,582	\$ 68,227,421
Other operating cash receipts	228,625	386,598	(411,605)	256,289	277,233	280,321	803,581	151,926	311,764	388,330	857,172	116,168	3,646,402
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
Other cash payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments for power	(3,271,283)	(3,324,125)	(3,375,321)	(3,114,963)	(2,876,989)	(2,662,663)	(3,048,544)	(3,631,017)	(3,147,149)	(2,843,383)	(2,620,932)	(3,059,027)	(36,975,396)
Payment for transmission	(394,271)	(434,655)	(430,276)	(356,572)	(302,056)	(310,506)	(422,621)	(478,980)	(374,906)	(284,942)	(269,514)	(402,054)	(4,461,353)
Payments to suppliers	(2,844,916)	(919,515)	(1,411,427)	(1,237,078)	(1,365,750)	(1,149,572)	(1,237,315)	(971,174)	(1,720,684)	(2,130,487)	(1,914,519)	461,621	(16,440,816)
Payments for utility tax	(565,655)	(601,331)	(371,292)	(596,695)	(239,689)	(457,161)	(494,941)	(531,181)	(500,352)	(428,415)	(419,827)	(486,811)	(5,693,351)
Payments to employees	(4,668)	(16,513)	12,125	(86,107)	(124,350)	(84,037)	(64,647)	(32,331)	(60,562)	(42,004)	(151,383)	(82,273)	(736,751)
Payments for interfund services	(233,881)	(274,671)	(279,824)	(260,880)	(276,514)	470,478	(265,664)	(143,540)	1,717	(276,576)	(262,679)	27,637	(1,774,396)
Net Cash Provided (Used) by Operating Activities	(1,659,710)	1,621,362	203,682	(435,799)	588,792	702,073	448,622	1,086,078	1,038,601	(667,501)	1,380,243	1,801,164	6,107,606
Cash Flows From Noncapital Financing Activities													
Interfund Loan Repayments Received	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer (to) / from Broadband Fund (Note 13)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(30,000)
Transfer (to) / from General Fund (Note 13)	-	-	-	-	-	-	-	11,000	-	-	-	-	11,000
Transfer (to) / from Industrial Development (Note 13)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Used by Noncapital Financing Activities	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	8,500	(2,500)	(2,500)	(2,500)	(2,500)	(19,000)
Cash Flows From Capital and Related Financing Activities													
Proceeds from Issuance of Debt	-	-	200,000	5,846,208	-	-	-	-	-	-	-	-	6,046,208
Bond Issuance costs (Paid) Refunded	-	-	-	(440,208)	7,738	-	-	-	-	-	-	-	(432,470)
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal Paid on Long-Term Debt	-	-	-	(2,130,000)	-	-	-	-	-	-	(855,000)	-	(2,985,000)
Interest Paid on Long-Term Debt	-	-	-	(580,175)	(1,120,311)	-	-	-	-	-	(1,595,546)	-	(3,296,032)
Capital Contributions	35,967	11,618	548,600	82,108	34,187	32,649	470	3,812	73,878	20,633	46,058	889,979	889,979
Deferred Capital Contributions	-	-	-	103,800	19,044	16,800	2,400	-	48,600	-	38,400	229,044	229,044
Capital Contributions Refunded	-	-	-	(155,400)	-	-	-	-	-	-	-	-	(155,400)
Sale of Land	3,833	-	-	8,625	-	-	-	1,917	1,917	-	4,696	-	20,987
Acquisition and Construction of Capital Assets	(516,710)	(779,431)	(1,001,092)	(733,053)	(1,060,424)	(829,400)	(816,489)	(1,197,862)	(551,068)	(158,523)	(640,733)	(1,389,742)	(9,674,528)
Net Cash Provided (Used) by Capital and Related Financing Activities	(476,910)	(767,813)	(252,493)	2,001,905	(2,119,767)	(779,951)	(813,620)	(1,192,133)	(549,152)	(36,045)	(3,070,646)	(1,300,588)	(9,357,211)
Cash Flows From Investing Activities													
Interest Received on Investments	34,896	29,651	25,462	31,405	29,707	30,829	32,507	30,195	33,021	34,351	33,481	33,878	379,383
Premium Received on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments Sold *	8,480,256	-	-	-	-	-	-	-	-	-	-	15,691	8,495,947
Investments Purchased *	-	-	-	-	-	-	-	-	-	-	-	(6,311,841)	(6,311,841)
Net Cash Provided (Used) by Investing Activities	8,515,152	29,651	25,462	31,405	29,707	30,829	32,507	30,195	33,021	34,351	33,481	(6,262,272)	2,563,489
Net Change in Cash and Cash Equivalents	6,376,032	880,700	(25,849)	1,595,011	(1,503,767)	(49,549)	(334,991)	(67,360)	519,971	(671,695)	(1,659,423)	(5,764,196)	(705,115)
Cash and Cash Equivalents at Beginning of Period	11,454,612	17,830,645	18,711,344	18,685,496	20,280,507	18,776,740	18,727,191	18,392,200	18,324,840	18,844,811	18,173,116	16,513,693	11,454,612
Cash and Cash Equivalents at End of Period	\$ 17,830,645	\$ 18,711,344	\$ 18,685,496	\$ 20,280,507	\$ 18,776,740	\$ 18,727,191	\$ 18,392,200	\$ 18,324,840	\$ 18,844,811	\$ 18,173,116	\$ 16,513,693	\$ 10,749,497	\$ 10,749,497
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities													
Net Operating Income	\$ 549,862	\$ (162,149)	\$ 224,064	\$ 13,601	\$ (352,584)	\$ 754,883	\$ (475,375)	\$ 190,905	\$ 305,620	\$ 61,002	\$ (174,244)	\$ 1,231,998	\$ 2,167,585
Adjustments to reconcile net operating income to net cash provided by operating activities:													
Depreciation & Amortization	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	6,330,878
Accrued Pension Expense	-	-	-	-	-	-	-	-	-	-	-	(645,064)	(645,064)
Other Income, Net	16,053	31,942	(5,798)	132,658	(28,152)	65,104	145,317	128,570	396,492	97,430	(10,853)	772,440	1,741,203
Changes in operating assets and liabilities:													
(Increase) / Decrease in Receivables	(1,097,209)	1,056,077	739,272	(577,541)	1,041,121	(1,256,262)	(549,006)	574,733	436,612	(735,087)	1,835,253	(848,839)	619,124
(Increase) / Decrease in Inventory	215,006	80,624	228,992	(290,224)	100,498	(43,970)	(57,450)	(18,908)	(371,164)	(386,996)	(287,730)	(23,505)	(766,887)
(Increase) / Decrease in Prepaid Expenses	(91,134)	(43,250)	59,820	(68,999)	75,569	8,285	8,285	8,285	8,285	8,285	8,285	8,285	8,285
Increase / (Decrease) in Power & Transmission AP	93,226	46,817	(334,062)	(292,490)	(205,876)	497,996	638,832	(105,044)	(482,898)	(393,730)	(237,879)	570,635	(204,473)
Increase / (Decrease) in Accounts Payable	(1,983,475)	(19,044)	203,343	223,380	(560,265)	93,800	207,808	(170,883)	251,398	140,027	(217,073)	122,201	(1,708,784)
Increase / (Decrease) in Accrued Wages	(384)	-	-	-	-	-	-	-	-	-	-	69,443	69,059
Increase / (Decrease) in Unearned Facility Fees	-	-	(1,490,000)	-	-	-	-	-	-	-	-	-	(1,490,000)
Increase / (Decrease) in Prepaid Leases	-	-	-	-	-	-	-	-	-	-	-	(5,034)	(5,034)
(Increase) in Expired Construction Allowances (Note 1)	-	-	-	-	-	-	-	-	-	-	-	-	-
(Increase) / Decrease in Deferred Charges	110,772	102,773	50,478	(113,758)	(9,091)	(33,276)	2,638	(49,153)	(33,317)	13,994	(63,090)	21,031	(0)
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Provided (Used) by Operating Activities	\$ (1,659,710)	\$ 1,621,362	\$ 203,682	\$ (435,799)	\$ 588,792	\$ 702,073	\$ 448,622	\$ 1,086,078	\$ 1,038,601	\$ (667,501)	\$ 1,380,243	\$ 1,801,164	\$ 6,107,606
Contribution of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,065

* 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, 2018

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 \$574,023 of which \$344,979 was recognized as revenue and \$229,044 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.

GASB Statement 75, *Accounting and Financial Reporting for Other Post-Employment Benefits (OPEB)*, requires reporting the fund's proportionate share the City's OPEB plan net assets and liabilities. Other Deferred Debits also includes contributions after the City's OPEB plan measurement date and Other Deferred Credits also include the net difference between projected and actual investments earnings on OPEB 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 2018	December 2017	Difference
Permanent Service Fees	\$ 216,269	\$ 203,946	\$ 12,323
New Account Fees	80,580	81,795	(1,215)
Rewire / Charges to Repair Damage	71,698	29,363	42,334
Delinquent Account Fees	302,630	296,160	6,470
Disconnect Fees	167,828	182,927	(15,099)
Pole Contracts	100,864	100,803	61
BPA - Conservation Program (EEI)	1,019,423	782,329	237,094
Other	122,259	116,242	6,017
Total Other Operating Revenue	\$ 2,081,550	\$ 1,793,565	\$ 287,985

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.

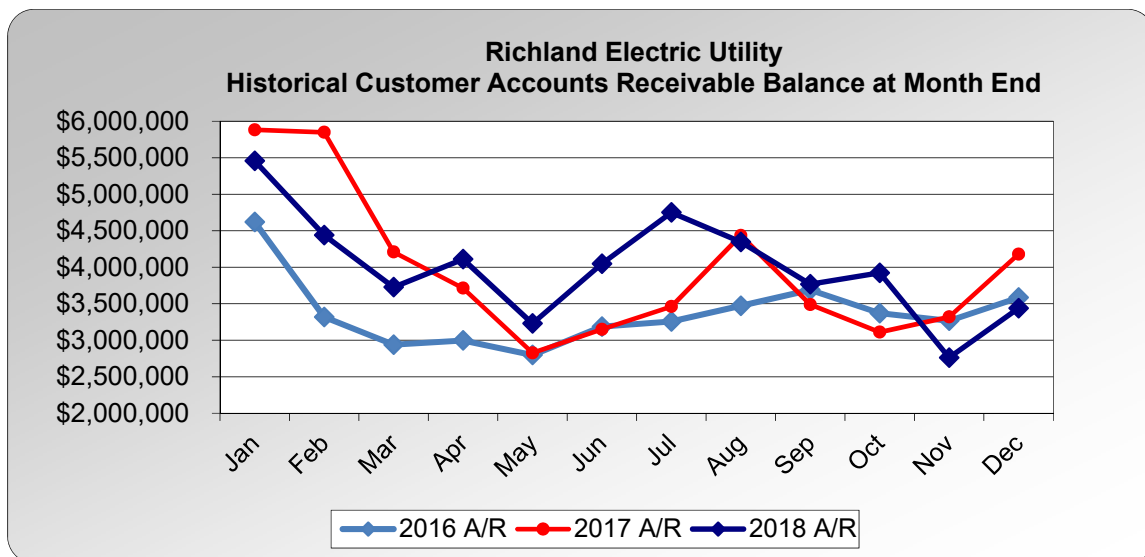
City of Richland, Washington
 Electric Utility
 Notes to the Financial Statements
 December 31, 2018

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 2018	December 2017	Difference
Interest Collected on Conservation Loan Payments	\$ 62,037	\$ 64,389	\$ (2,353)
BPA - Conservation Admin Fee	393,490	125,451	268,039
Meter Reading Revenue	236,966	227,326	9,640
Work Performed for City Departments	895,374	1,075,382	(180,008)
Gain / (Loss) on Land sales and Disposition of Assets	55,731	13,371	42,360
Other	192,728	195,240	(2,512)
Total Other Income	\$ 1,836,325	\$ 1,701,159	\$ 135,167

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 2018 is \$213,734.

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 \$140,568 in facility development fee revenue (capital contributions) in the fourth quarter of 2018. 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 \$889,979 is comprised of \$344,979 in fees paid during the year and \$545,000 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, 2018, is \$3,438,203. This represents a \$328,748 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, 2018

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

Accounts Receivable YTD Through:	December 2018	December 2017	Difference
Write-Offs	\$ 108	\$ 113,300	\$ (113,192)
Recoveries	15,172	15,170	2
Balance	\$ 3,438,203	\$ 4,179,852	\$ (741,649)

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 2018, a total of \$473,819 was spent on ductless heat pumps, windows, insulation, and solar conservation programs. Year-to-date expenses on conservation measures total \$1,105,214.
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.
14. GASB Statement 75, Accounting and Financial Reporting for Other Post-Employment Benefits, became effective for the City for the year ended 2018. Prior to 2018, the City only recognized the OPEB contributions as an expense in their financial statements. GASB 75 requires the City to report their proportionate share of Net OPEB Liability, Net OPEB Asset, Deferred Inflows of Resources, Deferred Outflows of Resources, and OPEB Expense for the City's plans. This change in accounting principle makes it necessary for the City to restate Beginning Net Position, to include Net OPEB Liability, Net OPEB Assets and the related Deferred Inflows and Outflows.

City of Richland, Washington

Electric Utility

Notes to the Financial Statements

December 31, 2018

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

Funds	Net OPEB Adjustment Increase (Decrease)	Deferred Outflows	Deferred Inflows	Net OPEB Liability
Electric	\$ (805,491)	\$ 0	\$ 0	\$ 805,491

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE MONTHLY ENERGY ACTIVITY
FOR THE PERIOD ENDED
December 2018**

REVENUES: (Net of Utility Tax)	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total To Date	Budget	Variance	% Budget
Residential	\$ 3,461,700	\$ 2,575,274	\$ 2,852,911	\$ 2,183,973	\$ 1,721,040	\$ 2,137,642	\$ 2,425,954	\$ 2,650,225	\$ 2,235,596	\$ 1,817,003	\$ 1,876,337	\$ 2,654,828	\$ 28,592,485	\$ 29,450,412	\$ (857,927)	-3%
Small General Service	546,956	541,220	502,326	457,803	440,832	486,688	506,130	574,822	541,822	470,496	455,712	539,369	6,064,177	6,034,396	29,781	0%
Medium General Service	701,893	719,539	637,332	639,947	619,521	699,869	715,691	798,579	787,342	704,740	638,787	670,360	8,333,601	9,035,161	(701,561)	-8%
Large General Service	747,609	779,423	619,208	883,404	754,886	855,602	872,083	793,118	943,421	849,709	799,695	772,098	9,670,255	10,851,017	(1,180,762)	-11%
Small Industrial	98,997	101,364	93,674	101,466	96,431	106,199	108,421	121,143	124,812	112,304	111,419	115,686	1,291,915	1,608,823	(316,908)	-20%
Large Industrial	481,688	490,843	456,153	459,327	395,365	410,611	445,773	483,901	473,720	456,314	478,409	427,103	5,459,207	5,939,845	(480,638)	-8%
Small Irrigation	1,802	1,463	2,103	13,947	11,343	12,491	17,314	19,472	19,976	14,444	11,619	2,944	128,919	141,158	(12,239)	-9%
Large Irrigation	1,589	1,742	1,754	47,458	82,542	164,626	188,368	228,448	212,412	138,537	100,289	9,033	1,176,795	1,112,772	64,023	6%
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	49,014	(5,794)	-12%
Street Lighting	30,649	27,636	30,591	29,589	30,548	29,676	30,665	30,671	29,652	30,582	29,582	30,709	360,552	389,176	(28,624)	-7%
Security Lighting	9,550	10,588	11,638	10,377	10,996	11,789	11,338	11,478	11,199	11,351	10,959	11,720	132,983	136,764	(3,781)	-3%
Traffic Lights	3,376	3,365	3,249	3,230	2,802	2,865	2,846	2,848	2,897	2,984	3,214	3,288	36,963	35,532	1,431	4%
TOTAL REVENUES	\$ 6,089,411	\$ 5,256,058	\$ 5,214,541	\$ 4,834,124	\$ 4,169,909	\$ 4,921,660	\$ 5,328,184	\$ 5,718,306	\$ 5,386,450	\$ 4,612,065	\$ 4,519,624	\$ 5,240,740	\$ 61,291,072	\$ 64,784,070	\$ (3,492,997)	-5%

CONSUMPTION (kWh):	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total To Date	Budget	Variance	% Budget
Residential	44,374,772	31,993,720	34,871,383	25,266,717	19,017,436	23,993,782	28,296,950	31,865,796	25,663,042	19,633,583	21,153,863	32,499,588	338,630,632	344,551,654	(5,921,022)	-2%
Small General Service	8,282,479	7,819,252	7,116,595	6,473,358	6,110,969	6,809,052	7,084,700	8,231,129	7,717,449	6,561,513	6,346,530	7,322,110	85,875,136	84,459,024	1,416,112	2%
Medium General Service	14,411,016	13,579,218	11,530,411	11,809,374	11,208,347	12,781,338	13,002,108	14,762,239	14,539,444	12,562,350	11,880,108	11,934,156	154,000,109	165,718,461	(11,718,352)	-7%
Large General Service	15,686,900	15,428,040	11,964,760	18,052,600	14,250,080	16,637,480	17,241,620	15,692,000	18,372,360	16,688,460	15,502,420	14,253,100	189,769,820	209,447,313	(19,677,493)	-9%
Small Industrial	2,751,400	1,976,400	1,817,200	2,023,800	1,883,800	2,080,600	2,087,400	2,352,800	2,466,400	2,216,000	2,229,000	2,236,000	26,120,800	31,051,487	(4,930,687)	-16%
Large Industrial	9,766,800	10,026,000	9,039,600	9,325,200	7,748,400	8,210,400	9,072,000	9,872,400	9,625,200	9,250,800	9,825,600	8,470,800	110,233,200	119,852,640	(9,619,440)	-8%
Small Irrigation	30,131	24,302	34,936	21,708	77,967	207,491	287,611	323,463	331,831	239,926	193,005	48,773	1,821,144	2,032,313	(211,169)	-10%
Large Irrigation	26,048	25,242	21,682	333,680	1,031,450	2,728,856	3,337,388	4,139,524	3,731,862	2,347,586	1,464,697	59,173	19,247,188	18,487,878	759,310	4%
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	956,802	(61,446)	-6%
Street Lighting	462,136	375,583	364,920	298,085	260,289	226,269	246,456	288,889	329,117	393,028	428,748	471,381	4,144,901	3,838,485	306,417	8%
Security Lighting	89,248	67,578	65,684	53,675	46,943	40,757	44,371	52,009	59,465	71,285	77,062	84,450	752,527	840,839	(88,312)	-11%
Traffic Lights	37,503	37,305	35,392	35,074	28,008	29,053	28,739	28,764	29,586	31,496	35,325	36,589	392,834	455,136	(62,302)	-14%
TOTAL CONSUMPTION (kWh):	95,993,046	81,427,253	76,937,176	73,767,884	61,738,302	73,819,691	80,803,956	87,683,626	82,940,369	70,070,640	69,210,971	77,490,733	931,883,647	981,692,033	(49,808,386)	-5%

METERS: (Active meters at month end)	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Monthly Avg	Budget	Variance	% Budget
Residential	24,073	24,077	24,107	24,133	24,136	24,130	24,208	24,239	24,273	24,293	24,330	24,354	24,196	24,934	(738)	-3%
Small General Service	2,329	2,332	2,330	2,334	2,341	2,336	2,345	2,347	2,347	2,350	2,358	2,359	2,341	2,489	(148)	-6%
Medium General Service	311	309	308	306	303	304	303	303	304	307	307	306	306	337	(31)	-9%
Large General Service	61	62	62	63	63	62	61	61	60	60	58	59	61	64	(3)	-5%
Small Industrial	3	3	3	3	3	3	3	3	3	3	4	4	3	6	(3)	-48%
Large Industrial	3	3	3	3	3	3	3	3	3	3	3	3	3	3	(0)	-6%
Small Irrigation	80	80	80	80	80	80	80	80	80	80	80	80	80	93	(13)	-14%
Large Irrigation	24	24	24	24	24	23	24	24	24	24	24	24	24	21	3	13%
Cable TV Amp	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	0%
Street Lighting (unmetered)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	0%
Security Lighting (Accounts)	400	400	400	400	400	400	400	400	400	400	400	400	400	400	-	0%
Traffic Lights	55	55	55	55	55	55	55	55	56	56	56	56	55	55	(0)	0%
TOTAL ACTIVE METERS:	27,341	27,347	27,374	27,403	27,410	27,398	27,475	27,515	27,552	27,578	27,622	27,647	27,472	28,405	(933)	-3%

METERED DEMAND (kW):	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total To Date	Budget	Variance	% Budget
Residential	303	295	280	262	252	209	288	239	239	235	238	311	3,174	-	3,174	0%
Small General Service	61,482	18,009	19,609	17,834	18,171	18,045	19,122	19,147	20,064	16,605	17,222	46,198	291,508	-	291,508	0%
Medium General Service	36,901	33,499	34,385	31,906	32,386	34,958	36,365	38,807	38,351	37,979	32,079	31,407	419,023	476,207	(57,184)	-12%
Large General Service	32,543	30,715	26,698	32,295	33,857	36,047	37,005	32,596	38,858	35,770	33,828	31,845	402,657	485,856	(83,199)	-17%
Small Industrial	4,898	3,737	3,566	3,459	3,561	3,859	4,174	4,550	4,404	3,983	3,753	4,476	48,420	65,901	(17,481)	-27%
Large Industrial	18,850	18,814	19,628	18,066	17,513	16,812	17,059	18,268	18,152	17,747	17,682	18,157	216,748	241,318	(24,570)	-10%
Small Irrigation	112	90	107	268	497	640	694	694	692	591	660	324	5,371	-	5,371	0%
Large Irrigation	84	90	112	3,183	5,691	8,136	8,093	9,310	9,340	6,561	6,108	862	57,570	56,237	1,333	2%
TOTAL METERED DEMAND (kW):	155,173	105,249	104,385	107,273	111,928	118,706	123,402	123,634	130,100	119,471	111,570	133,580	1,444,471	1,325,519	118,952	9%

ELECTRIC UTILITY CUSTOMERS:	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
	24,297	24,358	24,101	24,598	24,602	24,295	24,311	25,036	24,708	24,758	24,553	24,689

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE REVENUE AND CONSUMPTION
FOR THE PERIOD ENDED
December 2018**

	CURRENT		VARIANCE	% VARIANCE	2018 - 2017	2018 YEAR	2018 - 2017
<u>POWER SALE REVENUE (Net of City Utility Tax):</u>	<u>QUARTER</u>	<u>BUDGET</u>	<u>FROM BUDGET</u>	<u>FROM BUDGET</u>	<u>CURRENT QTR.</u>	<u>TO</u>	<u>YTD</u>
					<u>(+/-)</u>	<u>DATE</u>	<u>(+/-)</u>
Residential	\$ 6,348,168	\$ 7,277,709	\$ (929,541)	-13%	\$ 407,699	\$ 28,592,485	\$ (365,039)
Small General Service	1,465,578	1,524,186	(58,608)	-4%	109,131	6,064,177	492,401
Medium General Service	2,013,887	2,392,359	(378,472)	-16%	110,952	8,333,601	324,528
Large General Service	2,421,503	2,915,857	(494,355)	-17%	217,323	9,670,255	1,600,724
Small Industrial	339,408	419,027	(79,619)	-19%	39,281	1,291,915	99,446
Large Industrial	1,361,826	1,594,480	(232,655)	-15%	67,083	5,459,207	260,919
Small Irrigation	29,007	34,675	(5,669)	-16%	1,684	128,919	14,944
Large Irrigation	247,858	243,330	4,528	2%	(10,316)	1,176,795	134,147
Cable TV Amp	10,805	13,456	(2,651)	-20%	-	43,220	-
Street Lighting	90,874	129,192	(38,318)	-30%	2,116	360,552	9,557
Security Lighting	34,030	35,196	(1,166)	-3%	330	132,983	6,116
Traffic Lights	9,486	10,002	(516)	-5%	492	36,963	1,704
TOTAL POWER SALE REVENUE:	\$ 14,372,429	\$ 16,589,471	\$ (2,217,042)	-13%	\$ 945,774	\$ 61,291,072	\$ 2,579,447
<u>CONSUMPTION (kWh):</u>							
Residential	73,287,034	85,062,495	(11,775,461)	-14%	(385,121)	338,630,632	(37,343,425)
Small General Service	20,230,153	21,387,754	(1,157,601)	-5%	328,293	85,875,136	(1,340,522)
Medium General Service	36,376,614	43,845,165	(7,468,551)	-17%	(1,598,642)	154,000,109	(8,440,754)
Large General Service	46,443,980	55,582,834	(9,138,854)	-16%	1,098,260	189,769,820	20,417,113
Small Industrial	6,681,000	8,171,579	(1,490,579)	-18%	442,800	26,120,800	(871,400)
Large Industrial	27,547,200	32,204,235	(4,657,035)	-14%	(124,800)	110,233,200	(1,094,400)
Small Irrigation	481,704	576,268	(94,564)	-16%	(1,673)	1,821,144	80,850
Large Irrigation	3,871,456	3,689,441	182,015	5%	(473,823)	19,247,188	1,000,798
Cable TV Amp	223,839	262,685	(38,846)	-15%	-	895,356	-
Street Lighting	1,293,157	1,274,235	18,922	1%	(14,563)	4,144,901	(17,095)
Security Lighting	232,797	288,470	(55,673)	-19%	(2,467)	752,527	2,070
Traffic Lights	103,410	128,130	(24,720)	-19%	(89)	392,834	(8,869)
TOTAL CONSUMPTION (kWh):	<u>216,772,344</u>	<u>252,473,290</u>	<u>(35,700,946)</u>	-14%	<u>(731,825)</u>	<u>931,883,647</u>	<u>(27,615,634)</u>
<u>METERED DEMAND (kW):</u>							
Residential	784	-	784		40	3,174	234
Small General Service	80,025	-	80,025		554	291,508	(31,700)
Medium General Service	101,465	127,016	(25,551)		13,439	419,023	(17,214)
Large General Service	101,443	136,106	(34,663)		(1,686)	402,657	32,997
Small Industrial	12,212	16,465	(4,253)		423	48,420	(1,770)
Large Industrial	53,586	64,572	(10,986)		(1,583)	216,748	(4,833)
Small Irrigation	1,575	-	1,575		(91)	5,371	376
Large Irrigation	13,531	14,367	(836)		(1,191)	57,570	4,128
TOTAL METERED DEMAND (kW):	<u>364,621</u>	<u>358,526</u>	<u>6,095</u>		<u>9,905</u>	<u>1,444,471</u>	<u>(17,782)</u>

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE REVENUE AND CONSUMPTION
FOR THE PERIOD ENDED
December 2018**

	CURRENT QUARTER	QUARTERLY BUDGET	% VARIANCE FROM BUDGET	MONTHLY AVERAGE		% VARIANCE FROM BUDGET
				Y-T-D	Y-T-D	
				ACTUAL	BUDGET	
<u>POWER SALE REVENUE PER METER:</u>						
(Net of Utility Tax)						
Residential	\$ 261	\$ 294	-13%	\$ 98	\$ 98	0%
Small General Service	622	617	1%	216	202	6%
Medium General Service	6,567	7,142	-9%	2,269	2,235	2%
Large General Service	41,036	46,165	-12%	13,211	14,120	-7%
Small Industrial	94,211	60,223	36%	33,998	21,997	35%
Large Industrial	453,942	501,422	-10%	151,645	155,660	-3%
Small Irrigation	363	393	-8%	134	127	6%
Large Irrigation	10,327	11,995	-16%	4,100	4,379	-7%
Cable TV Amp	10,805	13,456	-25%	3,602	4,084	-13%
Street Lighting	90,874	129,192	-42%	30,046	32,431	-8%
Security Lighting	85	88	-3%	28	28	-3%
Traffic Lights	169	173	-2%	56	53	4%
System Average Per Customer	<u>\$ 173</u>	<u>196</u>	-13%	<u>\$ 186</u>	<u>\$ 185</u>	1%
<u>POWER SALE REVENUE PER KILOWATT HOUR:</u>						
(Net of Utility Tax)						
	(\$/kWh)	(\$/kWh)		(\$/kWh)	(\$/kWh)	
Residential	\$ 0.2629	\$ 0.2633	0%	\$ 0.0844	\$ 0.0855	-1%
Small General Service	0.2172	0.2143	1%	0.0706	0.0714	-1%
Medium General Service	0.1660	0.1637	1%	0.0541	0.0545	-1%
Large General Service	0.1567	0.1574	0%	0.0510	0.0518	-2%
Small Industrial	0.1524	0.1538	-1%	0.0495	0.0518	-5%
Large Industrial	0.1484	0.1485	0%	0.0495	0.0496	0%
Small Irrigation	0.1808	0.1805	0%	0.0708	0.0695	2%
Large Irrigation	0.2801	0.2329	17%	0.0611	0.0602	2%
Cable TV Amp	0.1448	0.1537	-6%	0.0483	0.0512	-6%
Street Lighting	0.2120	0.3042	-44%	0.0870	0.1014	-17%
Security Lighting	0.4402	0.3741	15%	0.1767	0.1627	8%
Traffic Lights	0.2756	0.2342	15%	0.0941	0.0781	17%
System Average Per Customer	<u>\$ 0.0663</u>	<u>\$ 0.0657</u>	1%	<u>\$ 0.0658</u>	<u>\$ 0.0670</u>	-2%
<u>KILOWATT HOURS PER METER:</u>						
	(kWh)	(kWh)		(kWh)	(kWh)	
Residential	3,012	3,437	-14%	1,166	1,152	1%
Small General Service	8,588	8,661	-1%	3,056	2,827	8%
Medium General Service	118,618	130,897	-10%	41,939	40,992	2%
Large General Service	787,002	879,908	-12%	259,248	272,548	-5%
Small Industrial	1,854,917	1,174,386	37%	687,389	424,560	38%
Large Industrial	9,182,400	10,127,382	-10%	3,062,033	3,140,874	-3%
Small Irrigation	6,021	6,525	-8%	1,897	1,827	4%
Large Irrigation	161,311	181,872	-13%	67,063	72,756	-8%
Cable TV Amp	223,839	262,685	-17%	74,613	79,734	-7%
Street Lighting	1,293,157	1,274,235	1%	345,408	319,874	7%
Security Lighting	582	721	-24%	157	175	-12%
Traffic Lights	1,847	2,211	-20%	592	684	-16%
System Average Per Customer	<u>2,616</u>	<u>2,985</u>	-14%	<u>2,827</u>	<u>2,757</u>	2%

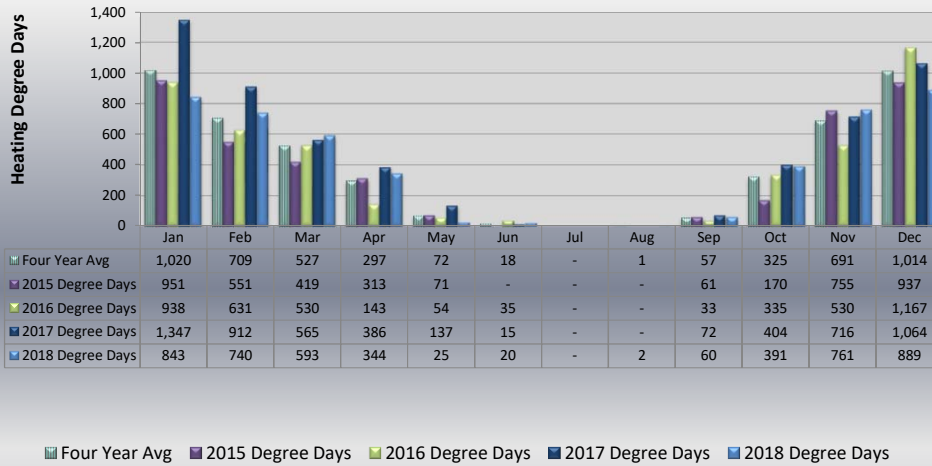
**CITY OF RICHLAND, WASHINGTON
KWH SALES
MONTHLY ACTIVITY
December 31, 2018**

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	2014	49,197,690	40,135,552	33,874,290	22,062,348	19,903,197	20,321,382	29,242,354	29,555,843	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
	2017	62,048,398	47,914,464	35,158,691	24,005,005	22,086,610	23,313,198	30,040,964	31,916,160	25,818,412	19,779,494	22,955,082	30,937,579	375,974,057
	2018	44,374,772	31,993,720	34,871,383	25,266,717	19,017,436	23,993,782	28,296,950	31,865,796	25,663,042	19,633,583	21,153,863	32,499,588	338,630,632
Small General 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	6,129,933	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	6,850,273	5,411,334	6,350,273	7,475,787	79,742,787
	2017	9,516,305	9,620,357	7,665,378	5,943,461	6,074,129	6,364,762	6,955,841	8,097,137	7,076,428	6,809,698	6,227,992	6,864,170	87,215,658
	2018	8,282,479	7,819,252	7,116,595	6,473,358	6,110,969	6,809,052	7,084,700	8,231,129	7,717,449	6,561,513	6,346,530	7,322,110	85,875,136
Medium General 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
	2017	14,498,561	16,065,806	13,455,268	12,017,254	11,697,162	12,516,825	13,720,718	15,680,702	14,813,311	13,421,127	12,265,681	12,288,448	162,440,863
	2018	14,411,016	13,579,218	11,530,411	11,809,374	11,208,347	12,781,338	13,002,108	14,762,239	14,539,444	12,562,350	11,880,108	11,934,156	154,000,109
Large General Service	2014	11,977,660	12,654,760	12,142,700	12,014,680	11,779,220	11,991,460	16,067,420	15,570,040	14,220,075	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
	2017	13,636,920	13,685,920	12,525,427	12,599,360	11,867,240	13,875,580	13,946,060	15,888,520	15,981,960	14,894,600	15,821,600	14,629,520	169,352,707
	2018	15,686,900	15,428,040	11,964,760	18,052,600	14,250,080	16,637,480	17,241,620	15,692,000	18,372,360	16,688,460	15,502,420	14,253,100	189,769,820
Small Industrial	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	3,920,200	2,462,400	3,582,100	31,582,100
	2017	2,020,400	2,100,200	2,007,400	2,139,000	1,977,000	2,176,800	2,256,400	6,286,200	(209,400)	2,291,400	2,037,400	1,909,400	26,992,200
	2018	2,751,400	1,976,400	1,817,200	2,023,800	1,883,800	2,080,600	2,087,400	2,352,800	2,466,400	2,216,000	2,229,000	2,236,000	26,120,800
Large Industrial	2014	9,846,000	10,081,200	9,085,200	7,838,400	9,343,200	9,190,800	8,425,200	9,422,000	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
	2017	9,616,800	10,699,200	8,971,200	9,086,400	8,995,200	9,428,400	8,878,800	5,421,600	12,558,000	9,220,800	9,660,000	8,791,200	111,327,600
	2018	9,766,800	10,026,000	9,039,600	9,325,200	7,748,400	8,210,400	9,072,000	9,872,400	9,625,200	9,250,800	9,825,600	8,470,800	110,233,200
Small Irrigation	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	309,514	322,085	278,974	169,692	68,170	1,921,574	
	2017	19,522	29,705	165,519	(30,862)	(11,077)	203,830	272,632	284,799	322,849	270,502	155,614	57,261	1,740,294
	2018	30,131	24,302	34,936	21,708	77,967	207,491	287,611	323,463	331,831	239,926	193,005	48,773	1,821,144
Large Irrigation	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	24,400	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
	2017	19,222	22,361	21,361	102,846	769,215	2,285,135	3,226,036	4,407,551	3,047,384	2,940,334	1,325,655	79,290	18,246,390
	2018	26,048	25,242	21,682	333,680	1,031,450	2,728,856	3,337,388	4,139,524	3,731,862	2,347,586	1,464,697	59,173	19,247,188
Cable	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
	2017	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	895,356
	2018	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 Lighting	2014	379,040	309,063	300,733	252,389	214,928	186,604	203,365	238,321	272,755	327,663	358,509	393,911	3,437,281
	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
	2017	460,269	375,296	365,180	298,416	260,988	226,594	246,826	289,485	331,223	395,949	434,446	477,325	4,161,997
	2018	462,136	375,583	364,920	298,085	260,289	226,269	246,456	288,889	329,117	393,028	428,748	471,381	4,144,901
Security Lighting	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
	2017	83,729	67,678	65,828	53,793	47,046	40,846	44,493	52,152	59,628	71,481	78,046	85,737	750,457
	2018	89,248	67,578	65,684	53,675	46,943	40,757	44,371	52,009	59,465	71,285	77,062	84,450	752,527
Traffic Lights	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

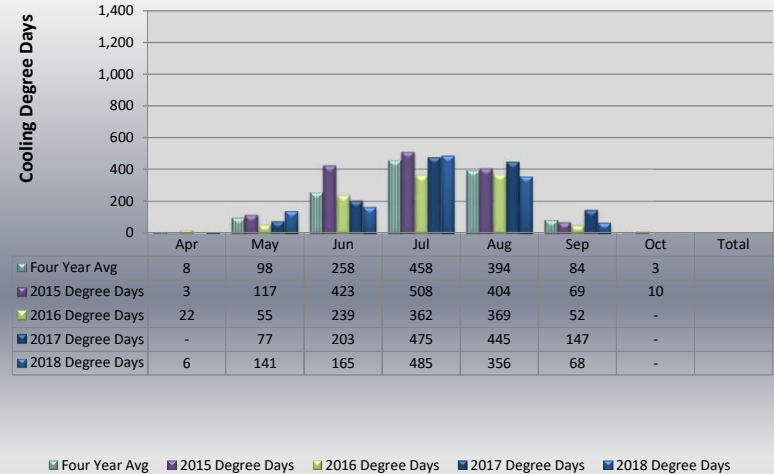
City of Richland, Washington Electric Utility December 31, 2018

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

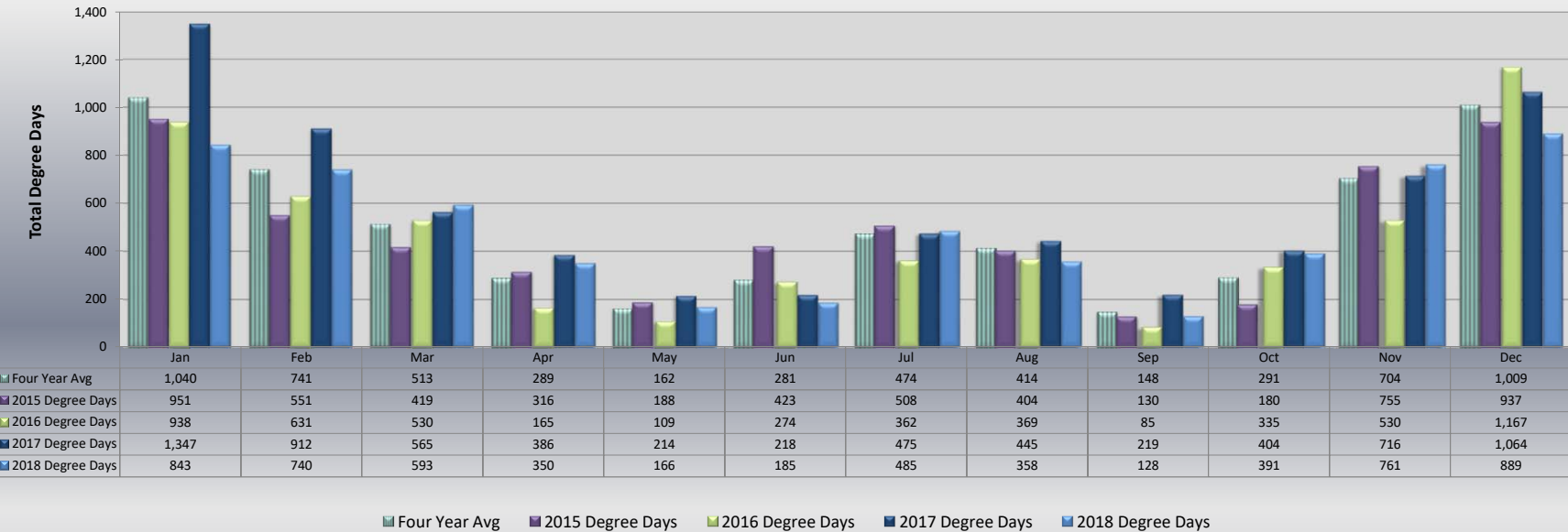
Heating Degree Days By Month



Cooling Degree Days By Month



Total Degree Days By Month



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

CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED BALANCE SHEET
As of December 31, 2018

Acct. No.	Account Title	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
ASSETS														
12400	Premium on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
12805	Cash - Insurance Set Aside	-	-	-	-	-	-	-	-	-	-	-	-	-
12809	Cash - Reserved for BPA REP Refund	-	-	-	-	-	-	-	-	-	-	-	-	-
12810	Cash - Bond Redemption	1,003,549.77	1,505,324.58	2,007,099.39	2,508,874.20	543,443.16	(72,299.26)	432,269.70	936,838.66	1,441,407.62	1,945,976.58	2,450,545.54	495,896.46	991,792.91
12810	Cash - Adjustment for Investments at Year End	-	-	-	-	-	-	-	-	-	-	-	-	-
12811	Cash - Rate Financed Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
12812	Cash - 2015 Bond (LGIP)	-	5,465,785.52	5,160,045.64	4,602,511.55	4,395,422.42	3,693,959.22	3,218,627.17	2,767,063.20	1,860,093.50	1,588,160.98	1,591,456.41	1,270,657.55	187,161.72
12813	Cash - Conservation Loan (LGIP)	293,047.21	293,402.88	293,734.44	294,127.49	294,542.06	294,991.11	295,448.54	295,946.83	296,453.21	296,955.63	297,518.48	298,076.53	298,677.45
12814	Cash - Bond Reserve (LGIP)	1,661,005.27	4,672,420.74	4,677,861.68	4,684,311.70	4,450,940.03	4,458,067.63	4,464,980.59	4,472,511.09	4,480,163.83	4,487,756.70	4,496,262.86	4,561,175.00	-
12840	Cash - Operating Reserve	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00
12845	Cash - 2018 Bonds	-	-	-	200,000.00	5,612,622.78	5,620,874.76	5,629,550.87	5,639,045.50	5,648,694.25	5,658,267.52	5,668,992.28	5,679,625.48	5,691,075.48
12850	Cash - Capital Set Aside Substn.	-	-	-	-	-	-	-	-	-	-	-	-	-
12855	Cash - Capital Set Aside Bond	-	-	-	-	-	-	-	-	-	-	-	-	-
12851	Investments - Enron Settlement	-	-	-	-	-	-	-	-	-	-	-	-	-
12856	Investments - 2007 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
12857	Investments - Bond Reserve	3,033,131.14	-	-	-	-	-	-	-	-	-	-	-	4,547,766.97
12860	Conservation Loan Invested	-	-	-	-	-	-	-	-	-	-	-	-	-
12861	Investments - Bond Proceeds	5,447,124.99	-	-	-	-	-	-	-	-	-	-	-	545,142.02
12870	Cash - Facility Fees	351,492.81	306,024.00	270,557.33	259,027.08	331,955.60	351,391.02	355,725.20	275,827.46	256,581.75	245,622.04	362,313.98	379,913.87	196,243.40
12870	Cash - Facility Fees - Large Projects	1,490,000.00	1,490,000.00	1,490,000.00	-	-	-	-	-	-	-	-	-	-
12870	Cash - Facility Fees Subject To Refund	545,381.54	545,381.54	545,381.54	545,381.54	493,781.54	512,825.55	529,625.55	532,025.55	532,025.55	532,025.55	580,625.55	580,625.55	619,025.55
13100	Cash - Unrestricted	1,647,908.29	(977,652.50)	(238,084.79)	1,024,365.16	(401,420.96)	(655,589.62)	(777,073.33)	(1,063,285.74)	67,900.98	323,528.92	(1,099,629.27)	(561,992.59)	189,343.99
13100	Cash - Adjustment for Cash Invested at Year End	-	-	-	-	-	-	-	-	-	-	-	-	-
13130	Cash - Conservation Loan	2,062,227.23	2,129,957.83	2,104,749.06	2,166,896.93	2,159,220.18	2,172,519.41	2,178,036.48	2,136,227.37	1,341,519.55	1,366,516.88	1,425,030.12	1,409,715.18	1,372,541.34
13131	Cash - Conservation Admin Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13130	Cash - Conservation \$ For Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-
14100	Energy Conservation Loans	1,764,721.48	1,709,945.90	1,743,766.15	1,688,030.35	1,700,343.87	1,693,736.16	1,692,654.89	1,745,166.22	1,745,724.95	1,724,431.01	1,672,349.20	1,692,944.78	1,735,311.16
14101	Energy Conservation Loans Billed Monthly	154,918.37	148,609.33	148,117.87	147,544.23	148,829.79	148,461.62	151,717.15	149,556.23	150,995.82	153,949.06	153,400.30	154,658.25	156,203.10
14200	A/R - Customer Billings	4,228,796.80	5,514,436.83	4,506,571.99	3,801,570.62	4,198,332.89	3,326,900.41	4,155,672.99	4,867,933.94	4,472,573.13	3,901,881.93	4,066,997.58	2,914,607.71	3,486,471.74
14300	A/R - Misc.	214,829.47	132,035.83	57,335.99	83,266.49	245,343.66	85,572.40	554,813.66	297,827.91	103,995.90	248,640.33	864,067.04	164,412.21	313,123.75
14320	Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
14400	Provision for Uncollectible	(48,945.00)	(58,068.94)	(66,317.60)	(74,556.49)	(88,029.81)	(97,156.71)	(107,750.21)	(117,072.27)	(126,093.41)	(134,948.73)	(144,415.33)	(152,690.13)	(48,269.00)
15400	Materials and Supplies	4,324,596.89	4,109,591.06	4,028,967.32	3,799,975.59	4,090,199.53	3,989,701.11	3,945,731.27	4,003,180.88	4,022,088.89	4,393,253.01	4,780,248.65	5,067,978.45	5,091,483.58
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	(0.00)	31,523.52	63,984.79	162,009.93	191,325.40	200,209.03	241,263.86	274,868.14	383,864.11	422,108.40	456,809.80	488,340.59	(0.00)
16500	Prepaid Expenses	-	91,134.12	134,383.99	74,564.28	133,563.11	57,994.44	49,709.52	41,424.60	33,139.68	24,854.76	16,569.84	8,284.92	-
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	(397,304.48)	(395,554.24)	(393,804.00)	(392,053.76)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
18171	Unamortized Prem - 2013 Rev Ref Bonds	(1,671,780.76)	(1,666,189.52)	(1,660,598.28)	(1,655,007.04)	(1,649,415.80)	(1,643,824.56)	(1,638,233.32)	(1,632,642.08)	(1,627,050.84)	(1,621,459.60)	(1,615,868.36)	(1,610,277.12)	(1,604,685.88)
18172	Unamortized Prem - 2015 Bonds	(1,885,637.63)	(1,879,992.01)	(1,874,346.39)	(1,868,700.77)	(1,863,055.15)	(1,857,409.53)	(1,851,763.91)	(1,846,118.29)	(1,840,472.67)	(1,834,827.05)	(1,829,181.43)	(1,823,535.81)	(1,817,890.19)
18173	Unamortized Prem - 2018 Bonds	-	-	-	-	(1,093,463.92)	(1,090,375.04)	(1,087,286.16)	(1,084,197.28)	(1,081,108.40)	(1,078,019.52)	(1,074,930.64)	(1,071,841.76)	(1,068,752.88)
18400	Clearing Account - Overhead	0.00	(150,818.01)	(300,280.13)	(481,277.95)	(425,082.82)	(454,861.73)	(496,341.09)	(538,250.58)	(612,261.21)	(636,308.29)	(704,300.10)	(696,980.80)	0.00
18410	Clearing Account - Equipment	-	8,919.68	26,747.93	53,923.42	88,086.55	111,361.95	130,444.89	143,863.15	161,684.12	185,233.15	208,354.11	231,570.67	-
18500	Deferred Debits - Temp. Facilities	-	(3,600.00)	(7,200.00)	(15,668.25)	(23,321.62)	(28,946.62)	(36,146.62)	(46,046.62)	(54,146.62)	(59,321.62)	(63,146.62)	(70,121.62)	-
18610	Deferred Debits - Damages & Claims	-	3,203.22	3,203.22	16,990.19	18,727.75	31,064.04	52,881.87	55,030.97	59,477.84	60,223.72	60,223.72	68,222.47	-
18620	Deferred Debits - Pension	549,893.00	549,893.00	549,893.00	549,893.00	549,893.00	549,893.00	549,893.00	549,893.00	549,893.00	549,893.00	549,893.00	549,893.00	549,893.00
18630	Deferred Debits - OPEB	-	-	-	-	-	-	-	-	-	-	-	-	116,134.06
18640	Conservation Programs	390,166.84	354,738.21	356,146.03	360,492.73	379,068.43	385,254.27	351,921.79	404,623.74	426,106.41	442,737.01	459,379.14	462,592.51	442,523.65
18641	Super Good Cents Program	-	-	-	-	-	-	-	-	-	-	-	-	-
18900	Unamortized Loss Debt - Ser A	-	-	-	-	-	-	-	-	-	-	-	-	-
18905	Unamortized Loss 1993 B Ref	-	-	-	-	-	-	-	-	-	-	-	-	-
18910	Unamortized Loss Debt - Ser B	-	-	-	-	-	-	-	-	-	-	-	-	-
18915	Unamortized Loss on 1998 Refunded	35,881.56	32,619.60	29,357.64	26,095.68	22,833.72	19,571.76	16,309.80	13,047.84	9,785.88	6,523.92	3,261.96	0.00	0.00
18916	Unamortized Loss on 2001 Refunded	101,317.16	99,599.92	97,882.68	96,165.44	94,448.20	92,730.96	91,013.72	89,296.48	87,579.24	85,862.00	84,144.76	82,427.52	80,710.28
18920	Unamortized Amt Bond Refund.	-	-	-	-	-	-	-	-	-	-	-	-	-
18925	Unamort Loss 2003 Rev & Rev Ref Bonds	102,994.84	102,455.60	101,916.36	101,377.12	100,837.88	100,298.64	99,759.40	99,220.16	98,680.92	98,141.68	97,602.44	97,063.20	96,523.96
	SUBTOTAL ASSETS	27,807,619.48	26,573,430.38	26,265,375.54	25,168,433.15	27,108,274.16	24,405,218.11	25,601,759.96	25,871,108.75	25,297,599.67	25,785,961.66	26,222,877.70	23,079,544.76	24,515,071.85
CWIP														
10200	Electric Plant Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
10700	Utility Plant Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-
10710	Utility Plant Work in Progress	1,250,964.76	1,381,760.66	1,554,446.71	1,721,993.49	1,890,919.76	2,137,418.28	2,278,787.97	2,422,137.01	2,587,443.34	2,741,693.46	2,909,902.41	3,128,724.12	3,552,750.05
10720	Construction W I P Ret	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL CWIP	1,250,964.76	1,381,760.66	1,554,446.71	1,721,993.49	1,890,919.76	2,137,418.28	2,278,787.97	2,422,137.01	2,587,443.34	2,741,693.46	2,909,902.41	3,128,724.12	3,552,750.05

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED BALANCE SHEET
As of December 31, 2018**

Acct. No.	Account Title	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
FIXED ASSETS														
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	-	-	-	-	-	-	-	-	-	-	-	-	-
35000	Land and Land Rights	500,035.67	500,035.67	500,035.67	500,035.67	500,035.67	500,035.67	500,035.67	500,035.67	586,635.67	586,635.67	586,635.67	586,635.67	586,635.67
35300	Station Equipment	12,907.03	12,907.03	12,907.03	12,907.03	12,907.03	12,907.03	12,907.03	13,342.38	13,572.86	13,572.86	13,572.86	13,572.86	13,572.86
35400	Towers & Fixtures	11,731.57	11,731.57	11,731.57	11,731.57	11,731.57	11,731.57	12,422.94	12,422.94	12,653.40	13,344.77	14,881.16	14,881.16	14,881.16
35500	Poles & Fixtures	1,531,837.10	1,533,623.85	1,540,052.81	1,548,341.43	1,550,138.24	1,551,802.67	1,553,185.42	1,593,503.89	1,593,836.80	1,593,836.80	1,593,977.92	1,596,000.83	1,596,375.29
35600	Conductor - Overhead	703,805.29	703,805.29	704,154.52	705,248.29	705,350.72	707,898.58	710,203.16	710,740.90	711,611.52	713,967.36	715,170.96	715,529.45	716,169.61
35700	U/G Conduit	72,328.19	72,895.57	73,821.93	73,854.10	74,058.95	77,461.73	78,409.17	78,639.63	78,639.63	78,639.63	78,639.63	79,260.57	79,260.57
35800	Conductor - Underground	266,956.62	283,647.76	293,315.56	303,563.24	311,936.60	318,312.63	325,277.61	336,605.24	350,535.46	360,970.26	369,945.39	378,762.32	386,468.14
36000	Land and Land Rights	219,915.18	219,915.18	219,915.18	221,305.70	221,386.34	221,507.30	221,507.30	221,507.30	221,507.30	221,507.30	221,507.30	221,507.30	221,749.22
36100	Structures & Improvements	721,058.97	721,058.97	759,411.97	797,564.23	821,621.80	842,292.17	863,020.69	894,994.19	929,294.69	936,905.09	942,682.47	948,037.10	981,863.80
36200	Station Equipment	5,375,118.87	5,392,716.91	5,406,834.38	5,453,793.65	5,471,018.08	5,476,190.33	5,483,662.92	5,487,711.96	5,492,629.42	5,495,843.42	5,501,684.26	5,508,128.39	5,491,862.68
36210	1st Street Substation	1,921,245.47	1,921,245.47	1,921,245.47	1,921,245.47	1,921,245.47	1,921,245.47	1,921,245.47	1,921,245.47	1,921,245.47	1,921,245.47	1,921,245.47	1,921,245.47	1,921,245.47
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	565,513.28	566,102.19	566,721.69	566,988.28	567,095.36	567,219.18	567,219.18	567,219.18	567,433.33	568,198.02	569,821.18	569,821.18	579,541.46
36220	Tapteal Substation	746,346.40	746,682.92	747,371.26	747,371.26	747,371.26	747,371.26	747,371.26	747,493.63	747,921.93	748,350.23	748,350.23	748,350.23	748,350.23
36221	Tapteal Substation - SCADA	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03
36230	Richland SW Sub-Stn Expa	1,479,790.23	1,480,126.75	1,480,126.75	1,480,126.75	1,480,126.75	1,480,126.75	1,480,126.75	1,480,126.75	1,480,126.75	1,480,126.75	1,480,126.75	1,480,126.75	1,480,126.75
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	3,741,031.83	3,743,093.02	3,744,297.61	3,744,436.59	3,744,899.59	3,744,899.59	3,744,899.59	3,745,174.93	3,745,847.97	3,746,459.83	3,749,606.19	3,749,606.19	3,624,738.39
36251	Snyder - SCADA	124,826.89	124,826.89	124,826.89	124,826.89	124,826.89	124,826.89	124,826.89	124,826.89	125,408.15	125,836.45	125,836.45	125,836.45	125,836.45
36260	Stevens Sub	2,034,269.43	2,034,312.85	2,034,312.85	2,049,740.74	2,049,740.74	2,049,740.74	2,049,740.74	2,049,740.74	2,049,740.74	2,050,483.33	2,051,539.35	2,051,539.35	2,051,630.18
36261	Stevens Sub - SCADA	176,394.87	176,394.87	176,394.87	176,394.87	176,394.87	176,394.87	176,394.87	176,394.87	176,394.87	176,394.87	176,394.87	176,394.87	176,394.87
36265	Leslie Sub	2,510,997.07	2,510,997.07	2,709,568.89	3,084,765.04	3,318,581.74	3,773,951.07	3,988,929.03	4,101,576.34	4,313,077.82	4,395,658.58	3,999,769.56	3,998,193.08	4,024,388.92
36266	Leslie Sub - SCADA	-	-	-	-	-	-	-	-	-	-	-	-	2,967.17
36270	Thayer Sub	3,894,358.34	3,894,358.34	3,908,463.42	3,936,076.49	3,936,076.49	3,936,076.49	3,936,076.49	3,936,076.49	3,936,076.49	3,936,076.49	3,936,076.49	3,936,076.49	3,936,076.49
36271	Thayer Sub - SCADA	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73
36275	Sandhill Crane Substation	2,918,337.22	2,918,337.22	2,918,337.22	2,918,337.22	2,918,337.22	2,918,337.22	2,918,337.22	2,918,337.22	2,918,857.30	2,918,857.30	2,918,857.30	2,918,857.30	2,918,857.30
36276	Sandhill Crane - SCADA	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08
36281	SCADA Master - Shop	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10	49,965.10
36285	City View Substation	2,335,032.66	2,335,327.12	2,336,187.54	2,336,187.54	2,336,187.54	2,336,187.54	2,336,187.54	2,336,187.54	2,336,309.91	2,336,585.25	2,336,921.77	2,336,921.77	2,336,921.77
36290	SE Richland Substation	602,734.61	602,734.61	602,734.61	602,734.61	602,734.61	602,734.61	602,734.61	602,734.61	602,734.61	602,734.61	602,734.61	602,734.61	602,734.61
36292	Dallas Substation	-	-	-	-	-	-	-	-	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
36300	Storage Battery Equipment	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64
36400	Poles, Towers, Fixtures	7,929,013.93	7,929,013.93	7,949,865.36	7,976,071.33	7,984,046.23	8,011,370.09	8,035,698.72	8,043,930.48	8,049,222.95	8,067,183.05	8,096,805.98	8,114,759.06	8,107,148.46
36500	Conductor - Overhead	7,422,016.25	7,424,980.48	7,442,346.39	7,453,933.16	7,478,542.64	7,532,431.94	7,546,329.43	7,570,706.65	7,840,797.61	7,842,552.56	7,850,686.46	7,858,536.54	7,863,480.82
36600	Conduit - Underground	35,926,517.78	35,939,768.23	35,959,089.16	35,959,089.16	35,975,938.61	35,996,965.99	36,237,737.86	36,449,863.20	36,674,723.04	36,815,145.76	36,995,782.21	37,132,565.10	37,731,757.98
36700	Conductor - Underground	35,146,905.56	35,321,583.98	35,396,993.15	35,523,163.90	35,586,109.02	35,676,827.81	35,699,715.01	35,801,394.36	35,885,057.53	35,931,578.69	35,966,549.73	36,039,170.29	36,177,762.09
36710	Underground Cond and Dev	12,104,743.54	12,181,747.83	12,257,737.73	12,310,205.39	12,350,707.67	12,427,888.02	12,451,059.19	12,482,460.08	12,492,312.89	12,526,227.06	12,553,393.17	12,592,025.84	12,688,284.00
36800	Line Transformers	9,679,098.65	9,679,098.65	9,679,924.46	9,680,406.42	9,680,662.51	9,680,995.39	9,681,891.62	9,682,019.65	9,682,173.29	9,683,757.73	9,683,757.73	9,683,757.73	9,683,757.73
36810	Line Transformers - Overhead	1,904,756.76	1,907,282.75	1,908,595.93	1,909,588.74	1,922,345.86	1,922,934.81	1,923,838.45	1,929,796.12	1,933,053.77	1,933,646.02	1,941,266.82	1,942,985.32	1,960,156.69
36820	Line Transformers - Underground	10,677,858.95	10,693,609.09	10,772,364.15	10,812,627.69	10,861,576.48	10,865,789.69	10,896,083.05	10,951,531.24	10,997,640.58	11,009,916.16	11,036,881.51	11,138,683.47	11,280,569.14
36840	Distr Plant Line Transform	47,873.54	47,873.54	47,873.54	47,873.54	47,896.25	47,896.25	48,101.10	48,101.10	48,101.10	48,101.10	48,101.10	48,101.10	48,101.10
36900	Services	6,417,694.54	6,425,631.85	6,427,872.90	6,430,653.83	6,431,530.24	6,433,620.04	6,435,141.12	6,437,071.66	6,441,192.26	6,444,457.12	6,451,191.89	6,454,728.38	6,445,404.51
36910	Services - Overhead	681,755.42	683,074.59	683,822.02	687,254.30	687,457.47	693,412.07	694,975.65	697,792.75	701,084.81	701,480.87	702,193.44	703,256.89	699,181.23
36920	Services - Underground	4,051,495.65	4,067,728.44	4,079,476.72	4,098,085.11	4,109,008.62	4,127,993.22	4,140,975.58	4,159,617.04	4,175,362.04	4,197,960.67	4,216,559.78	4,226,041.75	4,230,353.23
37000	Meters	4,170,232.38	4,199,790.47	4,225,219.93	4,241,229.72	4,292,260.38	4,308,434.30	4,316,837.75	4,324,515.85	4,334,835.66	4,341,462.56	4,352,952.37	4,357,242.29	4,373,173.24
37100	Installation Cust. Premises	119,485.62	119,485.62	119,485.62	119,485.62	119,485.62	119,485.62	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08
37200	Leased Pr. Cust. Premises	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82
37300	Lighting and Signal System	3,553,729.54	3,553,729.54	3,553,729.54	3,553,729.54	3,553,729.54	3,553,729.54	3,553,729.54	3,553,729.54	3,553,729.54	3,553,729.54	3,553,729.54	3,561,118.68	3,588,388.14
37320	Traffic Signals	804,810.37	804,810.37	804,810.37	804,8									

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED BALANCE SHEET
As of December 31, 2018**

Acct. No.	Account Title	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
ACCUMULATED DEPRECIATION														
10810	Accum Depr - Transmission	(608,971.15)	(614,349.53)	(619,727.91)	(625,106.29)	(630,484.67)	(635,863.05)	(641,241.43)	(646,619.81)	(651,998.19)	(657,376.57)	(662,754.95)	(668,133.33)	(673,511.71)
10812	Accum Depr - Distribution	(75,943,701.09)	(76,389,051.09)	(76,834,401.09)	(77,279,751.09)	(77,725,101.09)	(78,170,451.09)	(78,615,801.09)	(79,061,151.09)	(79,506,501.09)	(79,951,851.09)	(80,397,201.09)	(80,842,551.09)	(81,287,901.09)
10814	Accum Depr - General Plant	(5,322,015.33)	(5,348,504.30)	(5,374,993.27)	(5,401,482.24)	(5,427,971.21)	(5,454,460.18)	(5,480,949.15)	(5,507,438.12)	(5,533,927.09)	(5,560,416.06)	(5,586,905.03)	(5,613,394.00)	(5,639,882.97)
10816	Accum Depr - City Shops	(11,454,312.39)	(11,504,668.19)	(11,555,023.99)	(11,605,379.79)	(11,655,735.59)	(11,706,091.39)	(11,756,447.19)	(11,806,802.99)	(11,857,158.79)	(11,907,514.59)	(11,957,870.39)	(12,008,226.19)	(12,058,581.99)
10820	Cost of Property Retired	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22
10830	Ut Plant - Cost of Removal	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74	446,791.74
10840	Utility Plant - Salvage	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)
	TOTAL ACCUMULATED DEPR	(93,042,194.41)	(93,569,767.56)	(94,097,340.71)	(94,624,913.86)	(95,152,487.01)	(95,680,060.16)	(96,207,633.31)	(96,735,206.46)	(97,262,779.61)	(97,790,352.76)	(98,317,925.91)	(98,845,499.06)	(99,373,072.21)
LIABILITIES														
22143	Cur Ptn LTD - 2009 Bonds	(270,000.00)	(270,000.00)	(270,000.00)	(270,000.00)	(270,000.00)	(270,000.00)	(270,000.00)	(270,000.00)	(270,000.00)	(270,000.00)	(270,000.00)	(280,000.00)	(280,000.00)
22144	Cur Ptn LTD - 2007 Bonds	(2,130,000.00)	(2,130,000.00)	(2,130,000.00)	(2,130,000.00)	-	-	-	-	-	-	-	-	-
22145	Cur Ptn Benton PUD Agreement	-	-	-	-	-	-	-	-	-	-	-	-	-
22146	Cur Ptn LTD - 1992 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
22147	Cur Ptn LTD - 1993 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
22148	Cur Ptn LTD - 2013 Rev Ref Bonds	(585,000.00)	(585,000.00)	(585,000.00)	(585,000.00)	(585,000.00)	(585,000.00)	(585,000.00)	(585,000.00)	(585,000.00)	(585,000.00)	(585,000.00)	(1,100,000.00)	(1,100,000.00)
22149	Cur Ptn LTD - 1998 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
22150	Cur Ptn LTD - 2003 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
22151	Cur Ptn LTD - 2003 Ref Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
22152	Cur Ptn LTD - 2015 Bonds	-	-	-	-	-	-	-	-	-	-	-	(215,000.00)	(215,000.00)
22153	Cur Ptn LTD - 2018 Bonds	-	-	-	-	-	-	-	-	-	-	-	(1,320,000.00)	(1,320,000.00)
22154	93 Bonds - Rev Series B	-	-	-	-	-	-	-	-	-	-	-	-	-
22155	1998 Rev Bonds Outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-
22156	2000 Rev Bonds Outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-
22157	2003 Rev Bonds Outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-
22158	2003 Rev Ref Bonds Outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-
22159	2007 Rev Ref Bonds Outstanding	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)	(15,045,000.00)
22160	2009 BAB Rev Bonds Outstanding	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)	(8,945,000.00)
22161	2013 Rev Ref Bonds Outstanding	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)	(17,545,000.00)
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)
22163	2018 Rev Bonds Outstanding	-	-	(200,000.00)	(200,000.00)	(19,800,000.00)	(19,800,000.00)	(19,800,000.00)	(19,800,000.00)	(19,800,000.00)	(19,800,000.00)	(19,800,000.00)	(19,800,000.00)	(19,800,000.00)
22830	Net Pension Liability	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)	(3,839,432.00)
22840	Net OPEB Liability	-	-	-	-	-	-	-	-	-	-	-	-	(863,017.56)
22400	Benton PUD Agreement	-	-	-	-	-	-	-	-	-	-	-	-	-
23200	A/P - Accrued Power Bills	(3,706,163.00)	(3,799,389.00)	(3,846,206.00)	(3,512,144.00)	(3,219,654.00)	(3,013,778.00)	(3,511,774.00)	(4,150,606.00)	(4,045,562.00)	(3,562,664.00)	(3,168,934.00)	(2,931,055.00)	(3,501,690.00)
23209	Accs Pay - Inventory	(3,874.19)	(28,317.83)	(3,515.06)	(58,201.84)	(186,345.15)	(43,248.32)	(49,214.42)	(8,359.88)	(55,960.49)	(309,805.92)	(505,780.64)	(478,965.58)	12,196.18
23210	Accs Pay - Payroll	(169,382.28)	(168,998.48)	(168,998.48)	(168,998.48)	(168,998.48)	(168,998.48)	(168,998.48)	(168,998.48)	(168,998.48)	(168,998.48)	(168,998.48)	(168,998.48)	(168,998.48)
23211	Accs Pay - Excise Tax	(0.14)	(254,044.41)	(270,657.45)	(436,011.33)	(271,410.42)	(110,620.46)	(203,024.70)	(218,738.09)	(234,202.84)	(222,004.06)	(175,807.79)	14,449.84	(6,788.84)
23212	Accounts Payable	(2,262,920.08)	(956.81)	(17,654.42)	(956.81)	(260,794.43)	(6,526.90)	(1,956.81)	(234,905.53)	(956.81)	(10,708.01)	(956.81)	(956.81)	(665,620.44)
23213	Due to Other- Conaug/LSO	-	-	-	-	-	-	-	-	-	-	-	-	-
23214	Deferred Revenue - Fac Fee Deposit	(545,381.54)	(545,381.54)	(545,381.54)	(545,381.54)	(493,781.54)	(512,825.55)	(529,625.55)	(532,025.55)	(532,025.55)	(532,025.55)	(532,025.55)	(580,625.55)	(580,625.55)
23215	Deferred Revenue - Fac Fee Large Projects	(1,490,000.00)	(1,490,000.00)	(1,490,000.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
23216	Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
23217	Retainage Payable	(96,900.77)	(96,900.77)	(69,348.47)	(69,348.47)	(69,348.47)	(67,237.37)	(67,237.37)	(67,237.37)	(67,237.37)	(67,237.37)	(67,237.37)	(67,237.37)	(1,480.00)
23750	Accrued Interest - Bonds	(506,057.97)	(759,082.78)	(1,012,107.59)	(1,265,132.40)	(1,472,378.76)	(559,313.74)	(766,560.10)	(973,806.46)	(1,181,052.82)	(1,388,299.18)	(1,595,545.54)	(252,979.80)	(505,959.59)
24200	Accrued Sick and Vacation	(659,924.25)	(659,924.25)	(659,924.25)	(659,924.25)	(659,924.25)	(659,924.25)	(659,924.25)	(659,924.25)	(659,924.25)	(659,924.25)	(659,924.25)	(659,924.25)	(685,164.08)
25300	Deferred Credit - Pension	(782,701.00)	(782,701.00)	(782,701.00)	(782,701.00)	(782,701.00)	(782,701.00)	(782,701.00)	(782,701.00)	(782,701.00)	(782,701.00)	(782,701.00)	(782,701.00)	(1,202,354.00)
25310	Deferred Credit - OPEB	-	-	-	-	-	-	-	-	-	-	-	-	(48,585.22)
25401	Deferred Credit - BPA REP Refund	-	-	-	-	-	-	-	-	-	-	-	-	-
25402	Prepaid Lease - BPUD	(145,977.51)	(145,977.51)	(145,977.51)	(145,977.51)	(145,977.51)	(145,977.51)	(145,977.51)	(145,977.51)	(145,977.51)	(145,977.51)	(145,977.51)	(145,977.51)	(140,943.80)
25700	Unamortized Gain on 2007 Refunded	-	-	-	-	(6,505.16)	(6,475.86)	(6,446.56)	(6,417.26)	(6,387.96)	(6,358.66)	(6,329.36)	(6,300.06)	(6,270.76)
	TOTAL LIABILITIES	(78,163,714.73)	(76,526,106.38)	(76,806,903.77)	(75,639,209.63)	(78,157,251.17)	(76,497,059.44)	(77,312,872.75)	(78,369,129.38)	(78,300,419.08)	(78,276,135.99)	(78,278,250.30)	(75,625,703.57)	(76,890,078.47)
NET INCOME & FUND EQUITY														
NI	Net Income - Year to Date	(1,262,484.08)	(392,556.36)	(55,561.51)	(599,832.51)	(227,111.66)	282,901.45	(399,653.59)	98,337.91	(67,151.96)	(603,292.13)	(669,043.33)	(291,417.39)	(2,130,229.57)
21500	Ret Earnings - Ins Set Aside	-	-	-	-	-	-	-	-	-	-	-	-	-
21600	Unappro Retained Earnings	(37,559,864.17)	(38,822,348.25)	(38,822,348.25)	(38,822,348.25)	(38,822,348.25)	(38,822,348.25)	(38,822,348.25)	(38,822,348.25)	(38,822,348.25)	(38,822,348.25)	(38,822,348.25)	(38,822,348.25)	(38,822,348.25)
27150	Contributed Capital	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)
27160	Contributed Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
43910	Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
43900	Adjust to Retained Earnings	4,423,143.88	4,423,143.88	4,423,143.88	4,423,143.88	4,423,143.88	4,423,143.88	4,423,143.88	4,423,143.88	4,423,143.88	4,423,143.88	4,423,143.88	4,423,143.88	5,228,635.04
	TOTAL NET INCOME & FUND EQUITY	(50,963,977.00)	(51,356,533.36)	(51,019,538.51)	(51,563,809.51)	(51,191,088.66)	(50,681,075.55)	(51,363,630.59)	(50,865,639.09)	(51,031,128.96)	(51,567,269.13)	(51,633,020.33)	(51,255,394.39)	(52,288,715.41)
	TOTAL ASSETS	129,127,691.73	127,882,639.74	127,826,442.28	127,203,019.14	129,348,339.83	127,178,134.99	128,676,503.34	129,234,768.47	129,331,548.04	129,843,405.12	129,911,270.63	126,881,097.96	129,178,793.88
	TOTAL LIABILITIES & FUND EQUITY	(129,127,691.73)	(127,882,639.74)	(127,826,442.28)	(127,203,019.14)	(129,348,339.83)	(127,178,134.99)							

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED REVENUE SHEET
CY 2018 ACTUAL**

REVENUES

Acct. No	Account Title	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Year To Date
41900	Interest Income	(34,453.12)	(29,316.37)	(25,066.82)	(30,304.34)	(29,094.94)	(30,060.31)	(31,851.53)	(29,580.83)	(32,426.78)	(33,565.33)	(32,922.90)	(33,053.27)	(371,696.54)
41900	(Gain)/Loss on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	6,876.21	6,876.21
41910	Interest (Consol Loan Int Payments)	(5,375.01)	(5,365.36)	(4,723.54)	(5,237.33)	(5,045.46)	(5,252.69)	(5,219.60)	(5,339.27)	(5,302.63)	(5,017.92)	(5,136.54)	(5,021.19)	(62,036.54)
41911	Interest on Conservation Loan Investment	(355.67)	(331.56)	(393.05)	(414.57)	(449.05)	(457.43)	(498.29)	(506.38)	(502.42)	(562.85)	(558.05)	(600.92)	(5,630.24)
41912	Other Interest Thru Collection Agency	(87.53)	(2.65)	(2.29)	(686.25)	(163.47)	(310.94)	(156.76)	(107.70)	(91.86)	(223.06)	-	(224.12)	(2,056.63)
41920	BPA - Conservation Admin Fee	(1,085.91)	(47,203.72)	(4,598.59)	(5,748.36)	-	(20,586.40)	(148,213.38)	(6,521.62)	(34,078.48)	(115,695.40)	(6,064.13)	(3,694.20)	(393,490.19)
41921	BPA - Conservation Program (EEI)	(5,511.93)	(192,760.16)	(35,140.50)	(27,271.18)	(12,341.79)	(124,709.70)	(243,056.96)	(25,017.71)	(112,276.88)	(152,929.72)	(69,605.56)	(18,800.60)	(1,019,422.69)
41922	LSO Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
42100	Miscellaneous Revenue	-	-	-	-	-	-	(10.00)	-	-	-	-	(10.00)	(20.00)
42100	Other Operating Revenue	-	-	-	-	-	-	-	-	-	-	(71.51)	(461.17)	(532.68)
42100	Transfers From General Fund	-	-	-	-	-	-	-	(11,000.00)	-	-	-	-	(11,000.00)
43400	Insurance Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
43401	Bonneville Power Admin. REP Agreement	-	-	-	-	-	-	-	-	-	-	-	-	-
43902	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	Electric Utility Tax	(565,354.33)	(487,944.79)	(484,074.35)	(448,743.59)	(387,032.35)	(456,866.59)	(494,647.71)	(530,885.36)	(500,045.98)	(428,114.91)	(419,519.13)	(486,451.61)	(5,689,680.70)
44010	Energy: Residential	(3,461,700.31)	(2,575,274.45)	(2,852,911.41)	(2,183,973.12)	(1,721,040.49)	(2,137,642.41)	(2,425,953.86)	(2,650,225.47)	(2,235,595.50)	(1,817,002.76)	(1,876,337.10)	(2,654,828.31)	(28,592,485.19)
44210	General Service	-	-	-	-	-	157.53	-	-	-	-	-	-	157.53
44211	Small Gen Service	(546,955.62)	(541,220.43)	(502,326.23)	(457,803.35)	(440,832.02)	(486,687.71)	(506,129.66)	(574,822.14)	(541,821.94)	(470,496.29)	(455,712.48)	(539,369.24)	(6,064,177.11)
44212	Medium Gen Service	(701,892.80)	(719,538.66)	(637,332.03)	(639,947.11)	(619,520.84)	(699,869.32)	(715,690.99)	(798,579.29)	(787,342.26)	(704,740.48)	(638,787.18)	(670,359.56)	(8,333,600.52)
44213	Large Gen Service	(747,608.85)	(779,422.75)	(619,207.64)	(883,403.99)	(754,886.21)	(855,601.63)	(872,082.64)	(793,118.48)	(943,420.64)	(849,708.57)	(799,695.49)	(772,098.46)	(9,670,255.35)
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	-	-	-	-	-	-	-	-	-	-	-	-	-
44221	Small Industrial	(98,997.22)	(101,363.65)	(93,673.54)	(101,465.64)	(96,430.75)	(106,198.99)	(108,421.11)	(121,143.20)	(124,812.23)	(112,304.00)	(111,418.54)	(115,685.88)	(1,291,914.75)
44222	Large Industrial	(481,687.72)	(490,843.35)	(456,153.45)	(459,327.19)	(395,365.48)	(410,610.74)	(445,773.22)	(483,900.78)	(473,719.59)	(456,313.81)	(478,408.66)	(427,103.06)	(5,459,207.05)
44225	Large Irrigation	(1,588.79)	(1,741.76)	(1,753.80)	(47,458.27)	(82,542.35)	(164,625.63)	(188,367.88)	(228,446.32)	(212,411.93)	(138,536.60)	(100,288.82)	(9,033.02)	(1,176,795.17)
44230	Small Irrigation	(1,802.20)	(1,463.00)	(2,103.13)	(13,947.24)	(11,343.33)	(12,490.92)	(17,314.14)	(19,472.45)	(19,976.26)	(14,443.55)	(11,618.92)	(2,944.12)	(128,919.26)
44410	Street Lighting	(30,649.39)	(27,636.28)	(30,591.11)	(29,589.30)	(30,548.02)	(29,676.30)	(30,664.58)	(30,671.09)	(29,652.30)	(30,582.12)	(29,582.00)	(30,709.22)	(360,552.11)
44420	Traffic Lighting	(3,376.48)	(3,364.50)	(3,248.76)	(3,229.52)	(2,802.03)	(2,865.25)	(2,846.26)	(2,847.77)	(2,896.59)	(2,984.20)	(3,214.04)	(3,287.97)	(36,963.37)
44700	Sales for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
45100	Misc Service Revenue	(225.00)	(450.00)	(4,275.00)	(1,605.00)	(2,475.00)	(2,475.00)	(1,350.00)	(1,800.00)	(3,180.00)	(4,725.00)	(675.00)	(76,421.62)	(99,656.62)
45110	New Accounts	(8,445.00)	(1,725.00)	(2,880.00)	(8,400.00)	(7,560.00)	(4,455.00)	(6,510.00)	(18,165.00)	(4,785.00)	(6,600.00)	(4,905.00)	(6,150.00)	(80,580.00)
45112	Accounts Transfer Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
45120	Reimb Loan Service Fees	(1,745.00)	(2,486.00)	(1,126.00)	(685.00)	(1,278.00)	(2,440.00)	(3,355.00)	(4,107.00)	(1,354.00)	(884.00)	(1,404.00)	(1,718.00)	(22,582.00)
45121	Temp Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
45122	Permanent Service Fees	(11,296.82)	(9,057.00)	(18,327.15)	(19,577.03)	(17,075.00)	(22,050.00)	(28,800.00)	(24,367.25)	(16,225.00)	(11,250.00)	(20,625.00)	(17,619.06)	(216,269.31)
45123	Damages & Claims	-	-	15,386.27	-	-	-	(1,427.71)	-	-	-	-	-	(13,958.56)
45124	Rewires & Underground Conversion	-	-	(225.00)	(7,148.96)	(2,151.02)	(6,202.65)	(15,260.08)	-	(1,028.37)	(759.46)	210.72	(39,132.81)	(71,697.63)
45125	Facilities Fees	(35,967.21)	(11,617.65)	(548,599.74)	(82,108.21)	(34,186.87)	(32,648.86)	(469.92)	(3,812.45)	-	(73,877.75)	(20,632.53)	(46,057.98)	(889,979.17)
45126	Contributed Capital (NonCash)	-	-	-	-	-	-	-	-	-	-	-	(425,065.26)	(425,065.26)
45150	Disconnect/Reconnect Fees	(9,800.00)	(8,375.00)	(15,050.00)	(15,400.00)	(13,600.00)	(15,275.00)	(14,775.00)	(10,975.00)	(12,400.00)	(19,500.00)	(13,100.00)	(16,175.00)	(164,425.00)
45152	Operations Disconnect/Rec Fees	(200.00)	(100.00)	(548.89)	(350.00)	50.00	(250.00)	(820.04)	(400.00)	(150.00)	-	(100.00)	(534.27)	(3,403.20)
45154	Delinquent Account Fees	(16,250.99)	(20,887.02)	(27,036.13)	(27,502.07)	(24,654.04)	(23,182.79)	(24,201.10)	(25,968.08)	(31,669.53)	(26,106.82)	(29,640.78)	(25,530.91)	(302,630.26)
45160	Security Lights Contract	(9,549.83)	(10,587.54)	(11,637.96)	(10,377.32)	(10,996.18)	(11,789.12)	(11,338.23)	(11,477.85)	(11,199.22)	(11,351.08)	(10,958.69)	(11,719.79)	(132,982.81)
45170	Land Sales	(3,833.28)	-	-	(8,624.88)	-	-	-	(1,916.64)	-	-	-	-	(20,987.21)
45440	Pole Contacts-Telecable	-	-	-	-	-	-	-	-	-	-	-	(100,863.50)	(100,863.50)
45601	EECBG/ARRA Grant Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
45602	BAB Federal Interest Subsidy	-	-	-	(93,580.89)	-	-	-	-	-	(93,580.89)	-	-	(187,161.78)
45610	Gain/Loss on Sale of Scrapped Assets	(1,372.00)	-	(4,282.30)	-	-	(19,768.76)	-	(5,386.50)	-	(1,386.25)	-	(2,547.49)	(34,743.30)
45629	Meter Reading Revenue	(22,901.24)	(17,947.85)	(21,274.43)	(11,392.88)	(20,448.65)	(19,273.41)	(19,598.49)	(23,323.56)	(18,216.72)	(20,625.89)	(21,195.61)	(20,767.65)	(236,966.38)
45630	Work For City Depts	(27,145.82)	-	(4,102.24)	(42,266.17)	(13,772.26)	(37,580.34)	(8,693.37)	(137,031.80)	(286,256.72)	(2,640.56)	(12,938.29)	(322,945.97)	(895,373.64)
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	-	-	-	-	-	-	-	-	-	-	-	(5,033.71)	(5,033.71)
TOTAL REVENUES		(6,867,137.32)	(6,117,948.65)	(6,427,200.96)	(5,697,490.91)	(4,767,507.75)	(5,771,668.51)	(6,403,419.66)	(6,610,839.14)	(6,568,258.51)	(5,542,850.53)	(5,204,827.78)	(6,933,719.21)	(72,912,868.93)

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED EXPENSE SHEET
CY 2018 ACTUAL**

EXPENSES

Acct. No	Account Title	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Year To Date
40300	Depr Exp Transmission	5,378.38	5,378.38	5,378.38	5,378.38	5,378.38	5,378.38	5,378.38	5,378.38	5,378.38	5,378.38	5,378.38	5,378.38	64,540.56
40302	Depr Exp Distribution	445,350.00	445,350.00	445,350.00	445,350.00	445,350.00	445,350.00	445,350.00	445,350.00	445,350.00	445,350.00	445,350.00	445,350.00	5,344,200.00
40304	Depr Exp Misc	26,488.97	26,488.97	26,488.97	26,488.97	26,488.97	26,488.97	26,488.97	26,488.97	26,488.97	26,488.97	26,488.97	26,488.97	317,867.64
40306	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	22,102.08	22,102.08	22,102.08	22,102.08	22,102.08	22,102.08	22,102.08	22,102.08	22,102.08	22,102.08	22,102.08	22,102.08	265,225.00
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	565,655.04	601,330.98	371,291.54	596,694.83	239,688.93	457,161.34	494,940.71	531,181.31	500,352.17	428,415.30	419,827.16	486,811.31	5,693,350.62
40830	Taxes-Social Security	-	-	-	-	-	-	-	-	-	-	-	-	-
40910	Taxes-Slate B&O	1,223.71	901.70	781.18	3,933.75	7,915.19	1,846.16	1,031.05	974.66	1,068.43	1,737.93	1,262.73	2,373.60	25,050.09
40920	Taxes-Slate Public Utility	252,820.56	218,214.18	216,107.49	200,186.14	169,982.24	201,171.76	217,700.26	233,221.40	220,928.85	174,063.08	-	87,424.71	2,191,820.67
41600	Contract Work Locator	-	-	-	-	-	-	-	-	-	-	-	-	78.64
41711	Non-Utility Operations	68,147.20	64,895.14	71,100.02	51,888.35	93,034.69	63,677.85	62,728.76	75,353.01	67,249.80	72,070.42	82,579.22	39,417.59	812,742.05
41711	Non-Billable Work For Other Depts	-	-	-	-	25.57	-	-	-	14.32	2,186.40	-	-	2,226.29
42750	Accrued Interest Bonds	253,024.81	253,024.81	253,024.81	207,246.36	207,246.36	207,246.36	207,246.36	207,246.36	207,246.36	207,246.36	252,979.79	252,979.79	2,715,758.53
42756	Interest Exp-1999 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
42765	Interest Exp-Notes	-	-	-	-	-	-	-	-	-	-	-	-	-
42805	Amort of Debt Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
42800	Debt Issuance Expense	-	-	-	440,208.36	(7,738.01)	-	-	-	-	-	-	-	432,470.35
42810	Amort of Loss on Reacquired Debt	5,518.44	5,518.44	5,518.44	5,489.14	5,489.14	5,489.14	5,489.14	5,489.14	5,489.14	5,489.14	5,489.14	2,227.18	62,695.62
42900	Amort of Debt Premium	(12,987.10)	(12,987.10)	(12,987.10)	(14,325.74)	(14,325.74)	(14,325.74)	(14,325.74)	(14,325.74)	(14,325.74)	(14,325.74)	(14,325.74)	(14,325.74)	(167,892.96)
4301	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
55500	Purchased Power	3,324,125.00	3,375,321.00	3,114,963.00	2,876,989.00	2,662,663.00	3,048,544.00	3,631,017.00	3,529,767.00	3,147,149.00	2,843,383.00	2,620,932.00	3,059,027.00	37,233,880.00
55520	Purchased Power WPPSS	-	-	-	-	-	-	-	-	-	-	-	-	-
55501	BPLUD Energy Charges For City Customers	-	-	1,569.27	582.19	662.17	464.21	1,032.26	581.44	-	507.91	530.96	1,615.06	7,545.47
55503	Purchased Power - Non Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
55500	Transmission Expense	434,655.00	430,276.00	356,572.00	302,056.00	310,506.00	422,621.00	478,980.00	475,186.00	374,906.00	284,942.00	269,514.00	402,054.00	4,542,268.00
58000	Oper-Supervision & Engineering	142,222.94	77,208.33	92,052.02	89,893.20	103,773.85	113,266.64	134,828.34	89,300.83	113,420.17	106,527.23	111,184.73	20,582.00	1,194,260.28
58100	Oper-Load Dispatching	34,668.14	27,882.46	22,826.75	15,384.73	31,151.44	17,869.77	17,636.74	11,106.81	19,012.31	25,288.11	21,167.77	1,453.01	245,428.04
58200	Oper-Station Expense	3,620.72	2,832.40	3,283.52	6,846.89	5,511.47	1,753.86	3,013.06	3,703.63	1,832.39	1,502.50	-	-	34,008.07
58300	Oper-Overhead Line	11,016.49	25,033.50	36,936.91	55,172.42	55,080.88	46,422.34	58,951.59	49,573.88	41,174.27	45,019.28	59,925.79	38,622.59	522,929.94
58350	Oper-PCB Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
58400	Oper-Underground Line	223.14	4,455.24	898.66	3,504.14	313.46	5,479.90	460.45	338.62	352.16	360.30	395.02	449.89	17,230.98
58500	Oper-Street Light & Signal	-	871.13	320.08	270.01	-	-	-	-	-	-	-	-	1,461.22
58510	Oper-Street Lights	31,406.65	55,268.49	39,570.46	15,008.31	20,520.21	6,169.39	14,752.25	11,347.35	21,888.80	46,059.76	56,558.07	18,133.25	336,882.99
58520	Oper-Telemeter Systems	-	1,354.83	-	2,317.18	-	-	2,834.11	209.75	597.04	575.70	2,236.37	3,910.03	1,007.11
58530	Oper-Traffic Signals	-	-	-	-	-	-	-	-	159.98	585.29	102.28	159.56	-
58550	Oper-Rental Lighting	-	5,202.53	2,102.34	3,038.48	-	303.16	-	-	233.76	417.44	2,166.63	-	13,464.34
58600	Oper-Meter Expense	12,423.90	5,132.95	8,185.43	6,439.76	14,731.58	8,582.97	8,514.15	9,972.51	8,781.17	4,697.13	9,037.34	(4,155.30)	92,353.59
58700	Oper-Customer Install	-	-	-	-	-	-	-	-	-	-	-	-	-
58800	Oper-Misc Distribution	96,513.76	75,385.33	78,835.55	77,490.95	96,187.96	101,986.31	93,200.62	66,608.21	64,835.61	85,026.65	83,754.66	49,410.85	969,236.46
58900	Oper-Rents	669.52	28,007.26	669.52	669.52	669.52	669.52	669.52	669.52	669.52	669.52	778.35	669.52	35,480.81
59000	Maint-Supervision & Engineering	4,523.68	2,090.18	1,602.69	4,539.65	6,616.79	7,520.60	5,703.33	1,379.79	599.73	460.21	763.35	704.16	36,504.16
59100	Maint-Structures	836.31	1,076.46	1,853.02	228.63	-	1,141.35	-	-	-	77.05	1,284.00	-	6,496.82
59200	Maint-Station Equip	2,480.29	3,311.84	3,286.93	963.13	2,476.03	5,241.73	816.82	15,474.34	526.46	4,407.77	2,313.60	950.10	38,222.04
59300	Maint-Overhead Lines	2,547.74	10,858.64	10,950.12	5,019.12	6,153.33	12,129.27	6,840.78	1,903.76	8,727.27	6,417.03	9,240.90	8,367.24	88,755.50
59400	Maint-Underground Lines	31,311.44	41,412.62	4,623.62	6,597.83	78,617.14	10,028.30	65,145.57	32,757.01	20,001.41	38,496.15	16,368.93	38,100.15	383,460.17
59500	Maint-Line Transformers	6,967.12	1,381.33	5,937.73	9,050.34	13,231.95	12,203.89	5,002.75	7,691.84	5,112.69	12,869.83	9,828.97	50,506.91	139,785.35
59510	Maint-Line Transformers OH	2,371.39	-	2,103.43	642.02	302.48	717.89	1,016.94	-	115.68	206.58	142.66	-	7,619.07
59520	Maint-Line Transformers Underground	277.03	799.38	2,625.37	360.79	2,144.85	-	-	-	401.23	2,542.53	467.03	-	9,810.21
59600	Maint-Street Lighting	-	1,583.75	1,759.21	112.51	356.66	481.48	-	-	723.40	204.85	7,382.64	226.06	12,830.56
59620	Other Maintenance	6,795.73	20,076.16	-	570.68	1,440.24	-	-	1,400.70	182.90	-	-	(88.79)	30,377.62
59700	Maint-Meters	6,603.86	2,879.73	6,378.60	2,874.03	5,555.43	3,357.29	3,757.12	1,502.61	4,555.63	1,215.57	2,721.20	5,191.29	46,592.36
59800	Maint-Misc Distr Plant	70,154.91	99,025.88	133,176.63	68,501.04	135,841.04	77,583.84	121,566.43	112,998.42	107,970.32	78,930.36	158,302.04	118,569.09	1,282,620.00
59810	Maint-Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-
90200	Meter Reading Expense	38,587.42	32,067.93	30,862.30	22,455.80	44,829.11	34,966.43	33,012.12	31,376.77	71,260.98	34,553.78	50,378.64	76,793.74	501,085.02
90300	Customer Records & Collections	116,493.97	117,206.47	118,815.23	116,909.19	121,778.99	(427,474.41)	116,868.15	116,639.25	116,989.80	130,050.37	127,109.14	103,540.80	874,926.95
90400	Uncollectible Accounts	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	(106,490.20)	(15,740.20)
90840	Customer Assistance Cons Program	18,233.11	107,304.27	121,628.21	76,608.18	42,687.32	56,631.08	359,695.79	59,369.80	147,943.66	76,385.27	410,465.46	197,220.20	1,674,072.35
90841	BPA reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	Admin & General Salaries	53,524.48	52,624.20	51,385.20	81,666.58	63,456.57	42,750.72	38,849.56	43,357.38	43,304.12	41,616.53	67,584.69	43,792.13	623,912.14
92100	Office Supplies & Expense	1,319.21	4,146.96	5,504.12	8,919.40	5,820.84	3,744.73	74.54	4,826.57	4,926.03	4,045.47	7,007.47	6,615.69	57,011.03
92300	Outside Service Employees	69,251.17	75,816.60	75,941.87	76,419.33	95,666.69	3,732.59	74,794.79	80,406.31	73,981.65	76,269.56	78,468.73	100,147.82	880,897.11
92301	Service Territory Relations	-	-	-	-	-	-	-	-	-	-	-	-	-
92400	Insurance	8,284.88	8,284.92	8,284.92	8,284.92	8,284.92	8,284.92	8,284.92	8,284.92	8,284.92	8,284.92	8,284.92	8,284.92	99,419.00
92500	Injuries & Damages	-	-	-	-	-	-	-	-	-	-	-	-	-
92600	Employee Pension & Benefits	20,993.73	19,3											