



CITY OF RICHLAND, WASHINGTON
Electric Utility Financial Statements

For the Quarter Ended
September 30, 2018
(Unaudited)

Prepared by:
Administrative Services Department

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October 25, 2018

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY FINANCIAL STATEMENTS
September 30, 2018**

TABLE OF CONTENTS

	<u>Page #</u>
Current Financial Developments..... Brief description of notable events and current financial conditions in the electric utility.	1
Current Business Developments..... Brief description of notable business activities impacting the operations of the electric utility.	2
Financial Trend Information..... Graphic illustration of various information and trends.	3-4
Cash Position Statement Provides current cash balance maintained by the utility as well as trend information associated with restricted and unrestricted cash balances.	5
Comparative Balance Sheet Presents the assets and liabilities of the utility. Compares current year balances with previous year balances. Reflects the retained earnings of the utility since the beginning of operation.	6
Comparative Statements of Operations Presents current year revenues and expenditures based upon the Federal Energy Regulatory Commission (FERC) prescribed chart of accounts. Provides prior year operating activity for comparison with current operating activity.	7-9
Statement of Cash Flows Provides a reconciliation of the change in cash position from the prior month balance.	10
Notes To Financial Statements Clarifying information cross-referenced to various financial statement information.	11-13
Comparative Activity Reports (Revenues, Consumption, Customers)..... Trends in revenue, electric usage, and customer accounts.	14-17
Degree Day Trends Presents monthly trends in degree days. Degree days are indicators of how much energy a typical household will use for heating or cooling.	18
Detailed FERC Balance Sheet and Trial Balance Provides listing of detailed FERC balance sheet, revenue, and expense account balances.	19-23

CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
September 30, 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.

CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
September 30, 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.

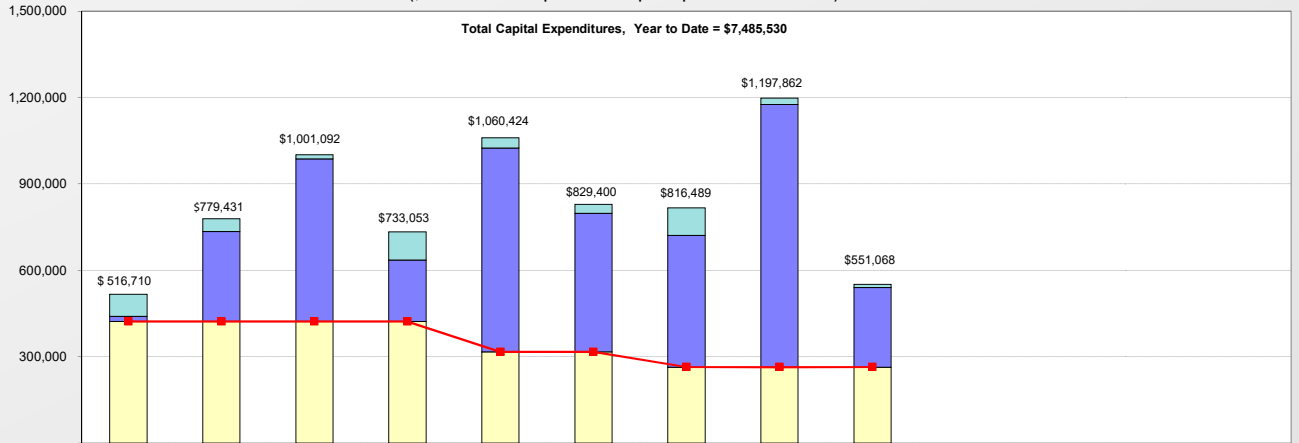
3rd Quarter

- 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.

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY FINANCIAL TREND INFORMATION September 30, 2018

Richland Energy Services 2018 Monthly Capital Expenditure Financing by Source

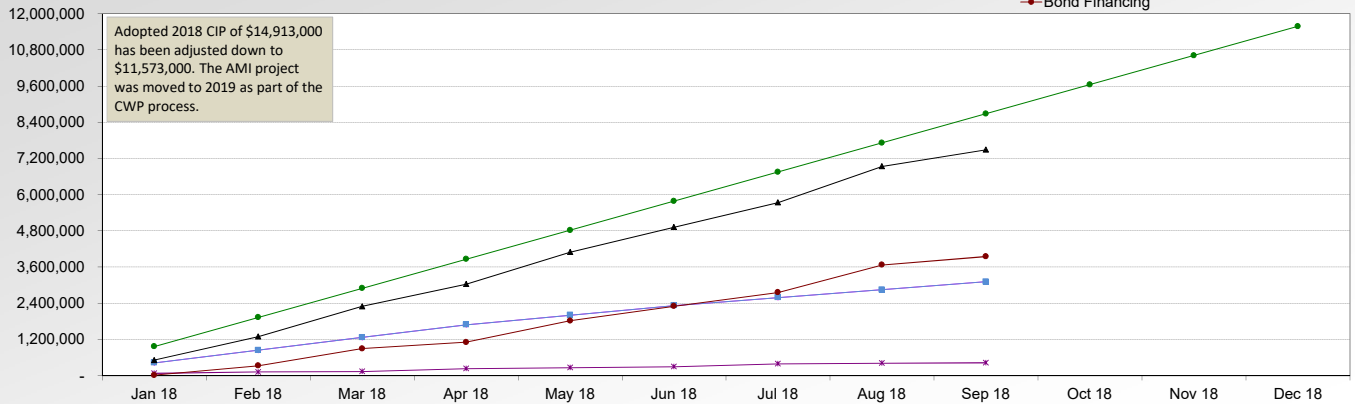
- Facility Fee Financing
- Bond Financing
- Rate Financing
- 80% / 60% / 50% of Depreciation



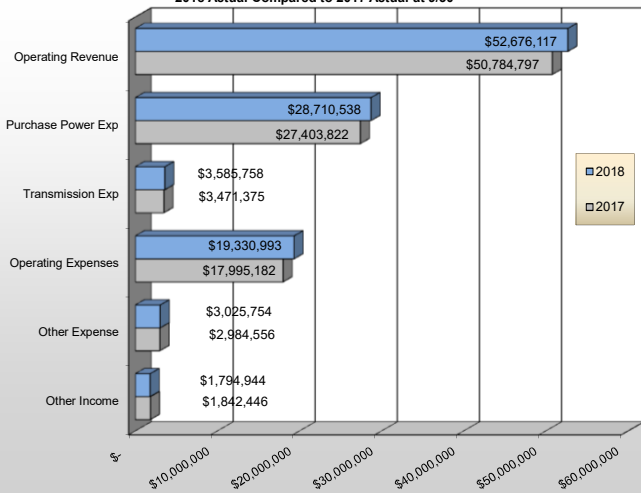
	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	YTD
Facility Fee Financing	76,578	44,446	14,522	97,011	35,485	31,338	95,212	21,969	11,218				\$427,779
Bond Financing	18,074	312,926	564,512	213,983	708,395	481,518	457,491	912,106	276,064				\$3,945,068
Rate Financing	422,058	422,059	422,058	422,059	316,544	316,545	263,786	263,787	263,786				\$3,112,682
80% / 60% / 50% of Depreciation	422,059	422,059	422,059	422,059	316,544	316,544	263,787	263,787	263,787				\$3,112,682

Richland Energy Services Capital Expenditure Financing by Source in Comparison to Projected Amounts, Cumulative 2018 Totals by Month (Budgeted Expenditures Based on CIP)

- ◆ 80% / 60% / 50% of Depreciation Expense
- ◆ Rate Financing
- ▲ Actual Capital Expenditures
- ◆ Budgeted Capital Expenditures
- ◆ Facility Fee Financing
- ◆ Bond Financing

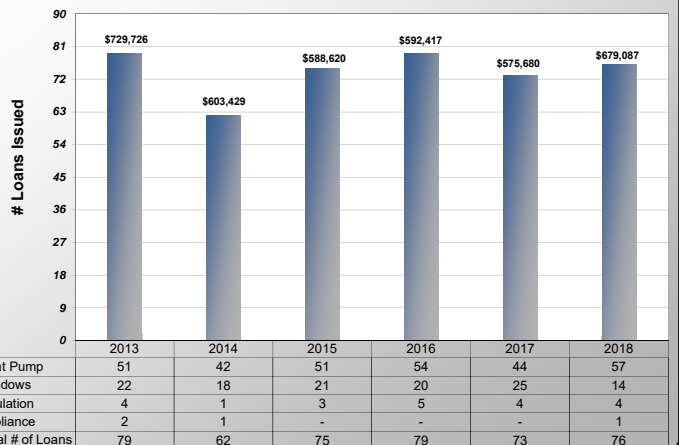


Key Operational Components 2018 Actual Compared to 2017 Actual at 9/30



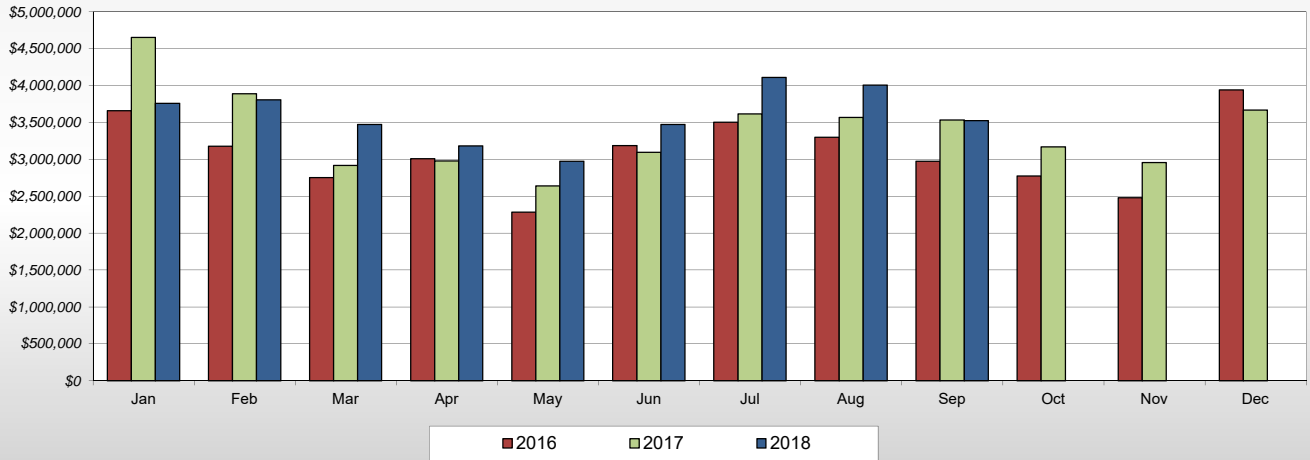
Conservation Loan Program Activity

Total # Of Loans Issued Each Year Through Current Month
\$'s represent amount of loans issued for each year as of 9/30

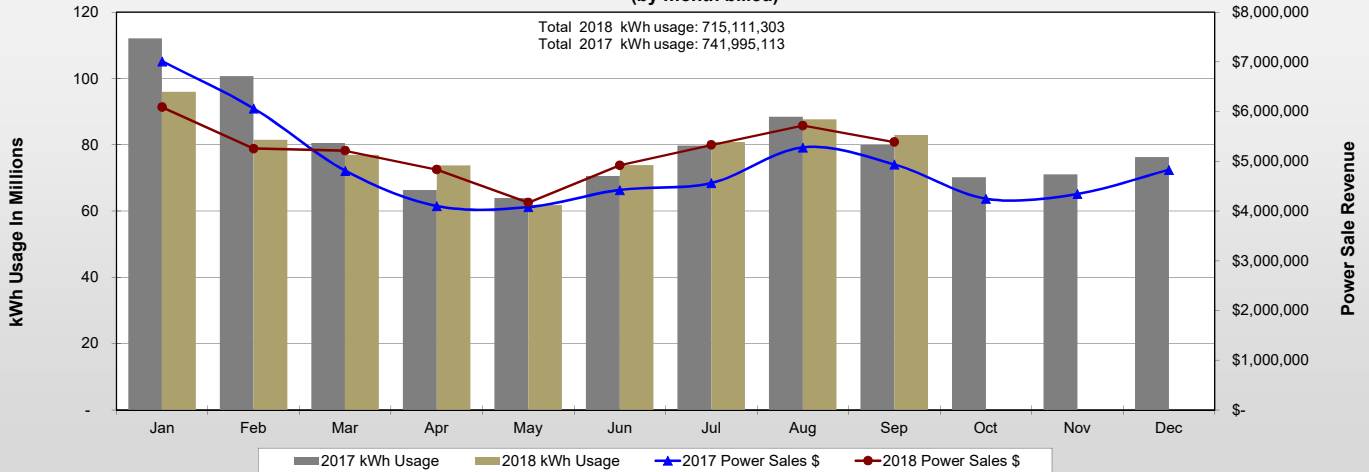


CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY FINANCIAL TREND INFORMATION, CONTINUED
September 30, 2018

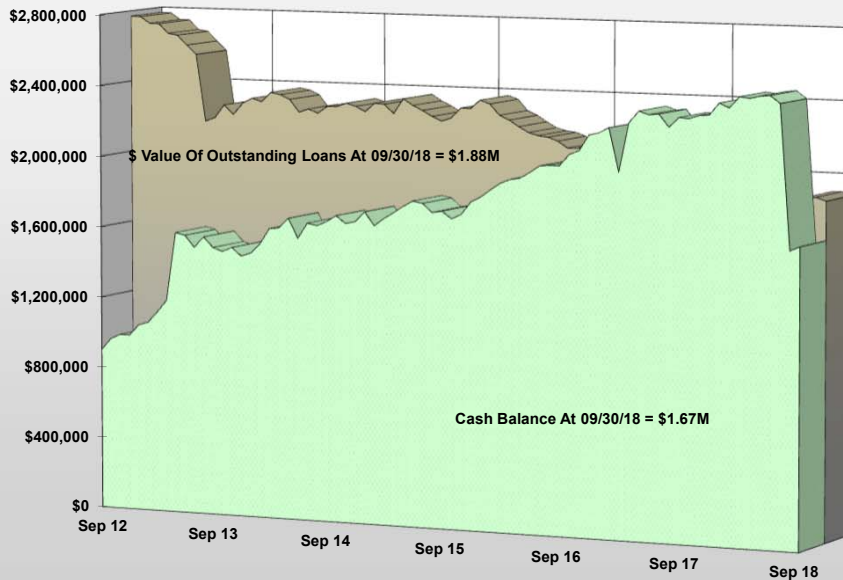
Monthly Power & Transmission Costs



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



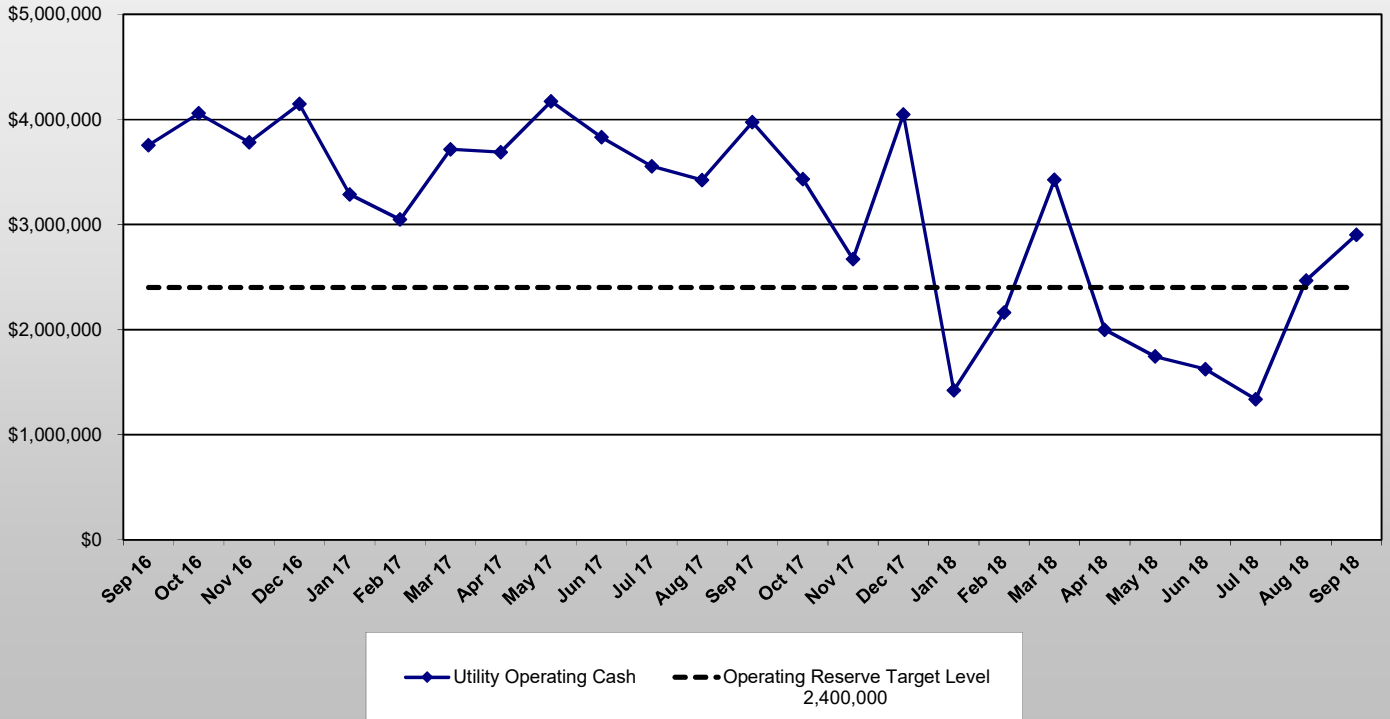
Conservation Cash & Outstanding Loan Balance History



**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
CASH POSITION
September 30, 2018**

	<u>September 30, 2018</u>	<u>September 30, 2017</u>
Unrestricted Cash and Investments:		
Operating Cash, General Purpose	\$ 502,221	\$ 1,574,132
Residential Exchange Proceeds (REP)	-	-
Operating Cash, Reserve	2,400,000	2,400,000
Conservation Loan Cash	1,663,473	2,336,932
Total Unrestricted Cash and Investments:	<u>4,565,693</u>	<u>6,311,064</u>
Restricted Cash and Investments:		
Revenue Bond Proceeds	7,246,429	8,534,847
Facility Development Fees (Large Project)	-	1,490,000
Facility Development Fees (Line Extension)	245,622	357,915
Construction Allowances Subject To Refund (Note 1)	532,026	460,182
Bond Redemption Set-Aside	1,767,267	3,938,421
Bond Reserve	4,487,757	4,794,587
Total Restricted Cash and Investments:	<u>14,279,100</u>	<u>19,575,952</u>
Total Cash	<u>\$ 18,844,793</u>	<u>\$ 25,887,016</u>

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



CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE BALANCE SHEET
September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>	<u>2017 - 2016 (+/-)</u>
ASSETS:			
Current Assets			
Cash & Cash Equivalents	\$ 4,565,693	\$ 6,311,064	\$ (1,745,371)
Deposits With Third Parties	1,900	1,900	-
Investments	-	-	-
Receivables:			
Customer Utility Accounts, (net) (Note 8)	3,766,951	3,488,991	277,960
Customer Conservation Loans	2,321,117	2,251,557	69,560
Miscellaneous	248,640	423,760	(175,119)
Prepaid Expenses	24,855	83,153	(58,298)
Inventory	4,399,656	3,757,594	642,062
Total Current Assets	<u>15,328,812</u>	<u>16,318,018</u>	<u>(989,206)</u>
Noncurrent			
Restricted Cash	14,279,100	19,575,952	(5,296,852)
Restricted Investments (Note 12)	-	-	-
Capital:			
Land	836,333	746,631	89,702
Depreciable Assets (net)	1,028,540	1,948,435	(919,895)
Infrastructure	99,450,877	87,909,741	11,541,136
Construction in Progress	2,741,693	7,211,633	(4,469,939)
Total Capital Assets (net)	104,057,443	97,816,439	6,241,004
Total Noncurrent Assets	<u>118,336,543</u>	<u>117,392,391</u>	<u>944,152</u>
TOTAL ASSETS	<u>133,665,355</u>	<u>133,710,409</u>	<u>(45,054)</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized Loss - Reacquired Debt (Note 2)	190,528	256,749	(66,221)
Other Deferred Debits (Note 2)	521,828	739,352	(217,524)
Total Deferred Outflows of Resources	<u>712,356</u>	<u>996,101</u>	<u>(283,745)</u>
LIABILITIES:			
Current Liabilities			
Accounts Payable & Accrued Expenses	5,777,080	5,351,620	425,460
Due to Other Funds	-	-	-
Current Portion of Compensated Absences	329,962	363,656	(33,694)
Current Portion of Bond Principal Payable	855,000	2,855,000	(2,000,000)
Total Current Liabilities	<u>6,962,042</u>	<u>8,570,276</u>	<u>(1,608,234)</u>
Noncurrent Liabilities			
Noncurrent Portion of Compensated Absences	329,962	363,656	(33,694)
Revenue Bonds Payable	70,259,306	67,948,684	2,310,622
Unearned Revenue	538,384	1,950,182	(1,411,797)
Net Pension Liability	3,839,432	5,296,995	(1,457,563)
Total Noncurrent Liabilities	<u>74,967,085</u>	<u>75,559,517</u>	<u>(592,432)</u>
TOTAL LIABILITIES	<u>81,929,126</u>	<u>84,129,793</u>	<u>(2,200,666)</u>
DEFERRED INFLOWS OF RESOURCES			
Unamortized Gain - Reacquired Debt (Note 2)	6,359	-	6,359
Other Deferred Credits (Note 2)	782,701	123,477	659,224
Total Deferred Outflows of Resources	<u>789,060</u>	<u>123,477</u>	<u>665,583</u>
NET POSITION:			
Net Investment in Capital Assets	34,721,826	35,804,351	(1,082,525)
Restricted For:			
Debt Service	6,255,023	8,733,008	(2,477,985)
Capital Improvements	777,648	2,308,097	(1,530,449)
Unrestricted	9,905,028	3,607,785	6,297,244
TOTAL NET POSITION	<u>\$ 51,659,525</u>	<u>\$ 50,453,241</u>	<u>\$ 1,206,285</u>

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

	Quarter Ended 9/30/2018 <u>Actual</u>	Quarter Ended 9/30/2017 <u>Actual</u>	% Variance From 2017 <u>Actual</u>
OPERATING REVENUES:			
Power Sales Revenue	\$ 16,432,941	\$ 14,783,931	11%
Utility Occupation Tax	1,525,579	1,373,291	11%
Other Operating Revenues (Note 3)	<u>633,435</u>	<u>608,281</u>	4%
Total Operating Revenues	<u>18,591,955</u>	<u>16,765,503</u>	11%
OPERATING EXPENSES:			
Power (Net of BPA REP Lookback Credit) (Note 11)	10,307,933	9,489,457	9%
Transmission	<u>1,329,072</u>	<u>1,223,220</u>	9%
Total Purchased Power	<u>11,637,005</u>	<u>10,712,677</u>	9%
Distribution Operations and Maintenance (O&M)			
Distribution - Operations	850,649	813,359	5%
Distribution - Maintenance	<u>533,675</u>	<u>429,961</u>	24%
Total Distribution O&M	<u>1,384,324</u>	<u>1,243,320</u>	11%
Customer Accounting			
Meter Reading Expense	135,650	105,274	29%
Customer Records & Collections	350,497	715,592	-51%
Bad Debt Expense (Note 9)	<u>24,750</u>	<u>19,350</u>	28%
Total Customer Accounting	<u>510,897</u>	<u>840,216</u>	-39%
Conservation & Customer Service (Note 10)	566,909	388,881	46%
Administration & General	619,630	(334,136)	285%
Depreciation	1,582,719	1,436,055	10%
Taxes	2,201,399	1,981,085	11%
Operating Transfer to Equipment Replacement Fund	66,306	64,375	0%
Other Operating Expenses (Note 4)	<u>1,614</u>	<u>1,318</u>	22%
Total Non-Power Operating Expenses	<u>6,933,799</u>	<u>5,621,115</u>	23%
Total Operating Expenses	<u>18,570,804</u>	<u>16,333,792</u>	14%
OPERATING INCOME (LOSS):	<u>21,151</u>	<u>431,711</u>	-95%
OTHER INCOME:			
Interest Income	95,723	74,202	29%
Gain / (Loss) on Fair Market Value (FMV) Adjustment	-	-	NA
Other Income (Note 5)	800,596	471,051	70%
City Shops Rental	<u>78,962</u>	<u>78,962</u>	0%
Total Other Income:	<u>975,280</u>	<u>624,214</u>	56%
OTHER EXPENSE:			
Interest on Long-Term Debt	669,102	792,803	-16%
Debt Issuance Expense	-	-	NA
Amortization of Bond Discount / Premium	(42,977)	(38,961)	-10%
Amortization of Loss on Reacquired Debt	16,467	16,555	-1%
Other Expenses (Note 6)	<u>205,346</u>	<u>216,212</u>	-5%
Total Other Expense:	<u>847,938</u>	<u>986,609</u>	-14%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>148,493</u>	<u>69,315</u>	114%
Capital Contributions - Facility Development Fees (Note 7)	4,282	49,811	-91%
Transfers From General Fund	11,000	-	NA
Transfers To Broadband Fund	<u>(7,500)</u>	<u>(7,500)</u>	0%
Total of Capital Contributions and Transfers to Other Funds	<u>7,782</u>	<u>42,311</u>	-82%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	<u>156,276</u>	<u>111,626</u>	40%
Prior Period Adjustments	-	-	
CHANGE IN NET POSITION	<u>\$ 156,276</u>	<u>\$ 111,626</u>	40%

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE STATEMENT OF OPERATIONS
September 30, 2018**

	9/30/2018	9/30/2017	% Variance
	<u>Actual</u>	<u>Actual</u>	<u>From 2017</u>
			<u>Actual</u>
OPERATING REVENUES:			
Power Sales Revenue	\$ 46,918,486	\$ 45,284,970	4%
Utility Occupation Tax	4,355,595	4,204,309	4%
Other Operating Revenues (Note 3)	<u>1,402,036</u>	<u>1,295,518</u>	8%
Total Operating Revenues	<u>52,676,117</u>	<u>50,784,797</u>	4%
OPERATING EXPENSES:			
Power (Net of BPA REP Lookback Credit) (Note 11)	28,710,538	27,403,822	5%
Transmission	<u>3,585,758</u>	<u>3,471,375</u>	3%
Total Purchased Power	<u>32,296,296</u>	<u>30,875,197</u>	5%
Distribution Operations and Maintenance (O&M)			
Distribution - Operations	2,684,200	2,453,232	9%
Distribution - Maintenance	<u>1,509,719</u>	<u>1,172,051</u>	29%
Total Distribution O&M	<u>4,193,919</u>	<u>3,625,283</u>	16%
Customer Accounting			
Meter Reading Expense	339,419	356,208	-5%
Customer Records & Collections	514,227	1,618,507	-68%
Bad Debt Expense (Note 9)	<u>74,250</u>	<u>58,050</u>	28%
Total Customer Accounting	<u>927,896</u>	<u>2,032,764</u>	-54%
Conservation & Customer Service (Note 10)	990,001	810,361	22%
Administration & General	1,958,902	944,228	107%
Depreciation	4,748,158	4,308,165	10%
Taxes	6,308,306	6,074,797	4%
Operating Transfer to Equipment Replacement Fund	198,919	193,125	3%
Other Operating Expenses (Note 4)	<u>4,892</u>	<u>6,458</u>	-24%
Total Non-Power Operating Expenses	<u>19,330,993</u>	<u>17,995,182</u>	7%
Total Operating Expenses	<u>51,627,289</u>	<u>48,870,379</u>	6%
OPERATING INCOME (LOSS):	<u>1,048,828</u>	<u>1,914,418</u>	-45%
OTHER INCOME:			
Interest Income	277,673	223,913	24%
Gain / (Loss) on Fair Market Value (FMV) Adjustment	-	-	NA
Other Income (Note 5)	1,280,386	1,381,648	-7%
City Shops Rental	<u>236,885</u>	<u>236,885</u>	0%
Total Other Income:	<u>1,794,944</u>	<u>1,842,446</u>	-3%
OTHER EXPENSE:			
Interest on Long-Term Debt	2,049,915	2,378,408	-14%
Debt Issuance Expense	432,470	-	NA
Amortization of Bond Discount / Premium	(124,916)	(116,884)	-7%
Amortization of Loss on Reacquired Debt	49,490	49,666	0%
Other Expenses (Note 6)	<u>618,793</u>	<u>673,366</u>	-8%
Total Other Expense:	<u>3,025,754</u>	<u>2,984,556</u>	1%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>(181,982)</u>	<u>772,308</u>	-124%
Capital Contributions - Facility Development Fees (Note 7)	749,411	387,730	93%
Transfers To Broadband Fund	<u>(22,500)</u>	<u>(22,500)</u>	0%
Total of Capital Contributions and Transfers to Other Funds	<u>737,911</u>	<u>365,230</u>	102%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	<u>555,929</u>	<u>1,137,538</u>	-51%
Prior Period Adjustments	-	-	
CHANGE IN NET POSITION	<u>\$ 555,929</u>	<u>\$ 1,137,538</u>	-51%

**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				\$ 46,918,486
Utility Occupation Tax	565,354	487,945	484,074	448,744	387,032	456,867	494,648	530,885	500,046				4,355,595
Other Operating Revenues (Note 3)	53,475	238,840	89,222	107,939	81,085	201,040	339,566	110,800	183,069				1,402,036
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				52,676,117
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				28,710,538
Transmission	434,655	430,276	356,572	302,056	310,506	422,621	478,980	475,186	374,906				3,585,758
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				32,296,296
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				2,684,200
Distribution - Maintenance	134,850	184,296	174,297	99,460	252,736	130,406	209,650	175,108	148,917				1,509,719
Total Distribution O&M	467,615	491,576	461,333	375,476	580,676	432,920	544,511	417,940	421,874				4,193,919
Customer Accounting													
Meter Reading Expense	38,587	32,068	30,862	22,456	44,829	34,966	33,012	31,377	71,261				339,419
Customer Records & Collections	116,494	117,206	118,815	116,909	121,779	(427,474)	116,868	116,639	116,990				514,227
Bad Debt Expense (Note 9)	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250	8,250				74,250
Total Customer Accounting	163,331	157,524	157,928	147,615	174,858	(384,258)	158,130	166,266	196,501				927,896
Conservation & Customer Service (Note 10)	18,233	107,304	121,628	76,608	42,687	56,631	359,696	59,370	147,844				990,001
Administration & General	381,044	209,869	211,925	247,389	251,296	37,750	201,060	214,924	203,646				1,958,902
Depreciation	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573	527,573				4,748,158
Taxes	819,699	820,447	588,180	800,815	417,586	660,179	713,672	765,377	722,349				6,308,306
Operating Transfer to Equipment Replacement Fund	22,102	22,102	22,102	22,102	22,102	22,102	22,102	22,102	22,102				198,919
Other Operating Expenses (Note 4)	-	-	1,569	582	662	464	1,032	581	-				4,892
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				19,330,993
Total Operating Expenses	6,158,378	6,141,992	5,563,779	5,377,205	4,990,610	4,824,526	6,637,773	6,169,087	5,763,944				51,627,289
OPERATING INCOME (LOSS):	549,862	(162,149)	224,064	13,601	(352,584)	754,883	(475,375)	190,905	305,620				1,048,828
OTHER INCOME :													
Interest Income	34,896	29,651	25,462	31,405	29,707	30,829	32,507	30,195	33,021				277,673
Gain / (Loss) on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-				-
Other Income (Note 5)	61,713	70,517	38,981	166,851	39,266	102,462	181,725	179,519	439,352				1,280,386
City Shops Rental	26,321	26,321	26,321	26,321	26,321	26,321	26,321	26,321	26,321				236,885
Total Other Income	122,930	126,488	90,764	224,576	95,294	159,611	240,552	236,035	498,694				1,794,944
OTHER EXPENSE :													
Interest on Long-Term Debt	253,025	253,025	253,025	207,246	207,246	207,246	207,246	207,246	254,609				2,049,915
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)				(124,916)
Amortization of Loss on Recquired Debt	5,518	5,518	5,518	5,489	5,489	5,489	5,489	5,489	5,489				49,490
Other Expenses (Note 6)	68,147	64,895	71,100	51,888	93,739	63,678	62,729	75,353	67,264				618,793
Total Other Expense:	313,703	310,451	316,656	690,506	284,411	262,088	261,139	273,763	313,037				3,025,754
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	359,089	(346,112)	(1,829)	(452,329)	(541,700)	652,406	(495,961)	153,177	491,277				(181,982)
Capital Contributions - Facility Development Fees (Note 7)	35,967	11,618	548,600	82,108	34,187	32,649	470	3,812	-				749,411
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)				(22,500)
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)				737,911
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENT:	392,556	(336,995)	544,271	(372,721)	(510,013)	682,555	(497,991)	165,490	488,777				555,929
Prior Period Adjustments	-	-	-	-	-	-	-	-	-				-
CHANGE IN NET POSITION	\$ 392,556	\$ (336,995)	\$ 544,271	\$ (372,721)	\$ (510,013)	\$ 682,555	\$ (497,991)	\$ 165,490	\$ 488,777				\$ 555,929

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
STATEMENT OF CASH FLOWS
September 30, 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	\$ 6,502,435				\$ 51,968,560
Other operating cash receipts	228,625	386,598	(411,605)	256,289	277,233	280,321	803,581	151,926	311,764				2,284,731
Receipts from interfund rents and services	26,321	26,321	26,321	26,321	26,321	26,321	26,321	26,321	26,321				236,885
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)				(28,452,054)
Payment for transmission	(394,271)	(434,655)	(430,276)	(356,572)	(302,056)	(310,506)	(422,621)	(478,980)	(374,906)				(3,504,843)
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)				(12,857,431)
Payments for utility tax	(565,655)	(601,331)	(371,292)	(596,695)	(239,689)	(457,161)	(494,941)	(531,181)	(500,352)				(4,358,297)
Payments to employees	(4,668)	(16,513)	12,125	(86,107)	(124,350)	(84,037)	(64,647)	(32,331)	(60,562)				(461,090)
Payments for interfund services	(233,881)	(274,671)	(279,824)	(260,880)	(276,514)	470,478	(265,664)	(143,540)	1,717				(1,262,778)
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	1,038,583				3,593,683
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)				(22,500)
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)				(11,500)
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)	-	-	-	-	-				(2,130,000)
Interest Paid on Long-Term Debt	-	-	-	(580,175)	(1,120,311)	-	-	-	-				(1,700,486)
Capital Contributions	35,967	11,618	548,600	82,108	34,187	32,649	470	3,812	749,411				1,700,486
Deferred Capital Contributions	-	-	-	103,800	19,044	16,800	2,400	-	-				142,044
Capital Contributions Refunded	-	-	-	(155,400)	-	-	-	-	-				(155,400)
Sale of Land	3,833	-	-	8,625	-	-	-	1,917	1,917				16,291
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)				(7,485,530)
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)				(4,949,931)
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				277,673
Premium Received on Investments	-	-	-	-	-	-	-	-	-				-
Investments Sold *	8,480,256	-	-	-	-	-	-	-	-				8,480,256
Investments Purchased *	-	-	-	-	-	-	-	-	-				-
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				8,757,929
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)	519,953				7,390,181
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				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	\$ 18,844,793				\$ 18,844,793
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				\$ 1,048,828
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				4,748,158
Accrued Pension Expense	-	-	-	-	-	-	-	-	-				-
Other Income, Net	16,053	31,942	(5,798)	132,658	(28,152)	65,104	145,317	128,570	396,492				882,186
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	436,594				367,779
(Increase) / Decrease in Inventory	215,006	80,624	228,992	(290,224)	100,498	43,970	(57,450)	(18,908)	(371,164)				(68,656)
(Increase) / Decrease in Prepaid Expenses	(91,134)	(43,250)	59,820	(58,999)	75,569	8,285	8,285	8,285	8,285				(24,855)
Increase / (Decrease) in Power & Transmission AP	93,226	46,817	(334,062)	(292,490)	(205,876)	497,996	638,832	(105,044)	(482,898)				(143,499)
Increase / (Decrease) in Accounts Payable	(1,983,475)	(19,044)	203,343	223,380	(560,265)	93,800	207,808	(170,883)	251,398				(1,753,940)
Increase / (Decrease) in Accrued Wages	(384)	-	-	-	-	-	-	-	-				(384)
Increase / (Decrease) in Unearned Facility Fees	-	-	(1,490,000)	-	-	-	-	-	-				(1,490,000)
(Increase) / Decrease in Prepaid Leases	-	-	-	-	-	-	-	-	-				-
(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)				28,065
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	\$ 1,038,583				\$ 3,593,683
Contribution of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -

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

City of Richland, Washington
 Electric Utility
 Notes to the Financial Statements
 September 30, 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 \$346,455 of which \$204,411 was recognized as revenue and \$142,044 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.

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

Other Operating Revenue YTD Through:	September 2018	September 2017	Difference
Permanent Service Fees	\$ 166,775	\$ 148,944	\$ 17,831
New Account Fees	62,925	63,210	(285)
Rewire / Charges to Repair Damage	18,058	37,682	(19,625)
Delinquent Account Fees	221,352	161,180	60,171
Disconnect Fees	118,419	141,452	(23,033)
Pole Contracts	-	-	-
BPA - Conservation Program (EEI)	778,087	715,875	62,212
Other	36,421	27,175	9,246
Total Other Operating Revenue	\$ 1,402,036	\$ 1,295,518	\$ 106,518

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.

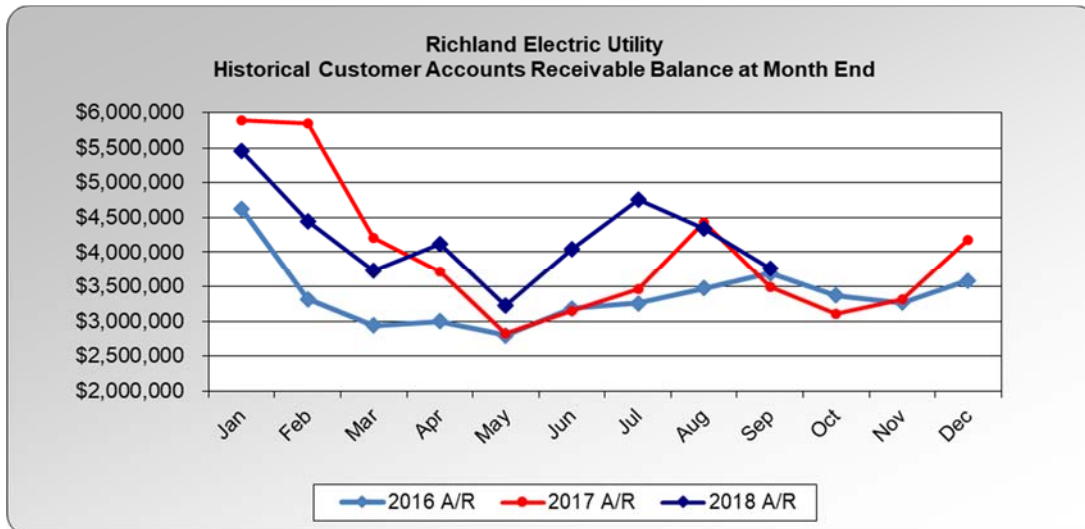
City of Richland, Washington
 Electric Utility
 Notes to the Financial Statements
 September 30, 2018

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:	September 2018	September 2017	Difference
Interest Collected on Conservation Loan Payments	\$ 46,861	\$ 48,375	\$ (1,514)
BPA - Conservation Admin Fee	268,036	117,047	150,989
Meter Reading Revenue	174,377	165,308	9,069
Work Performed for City Departments	556,849	848,346	(291,497)
Gain / (Loss) on Land sales and Disposition of Assets	47,101	10,804	36,297
Other	187,162	191,768	(4,606)
Total Other Income	\$ 1,280,386	\$ 1,381,648	\$ (101,262)

Other Income also includes revenues allocated to the Electric Utility for its share of Horn Rapids Industrial Park sale proceeds. In 1982, work was undertaken by the City to develop the Horn Rapids Industrial Park, Phase One. Proceeds from the sale of land at Horn Rapids Industrial Park are allocated to City Utility Funds from the Industrial Development Fund based on each utility's proportionate share of total improvement costs. The remaining maximum reimbursement due to the Electric Utility, contingent upon sale of Horn Rapids Industrial Park Phase One property as of September 2018 is \$218,431.

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 \$4,282 in facility development fee revenue (capital contributions) in the third 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 \$749,411 is comprised of \$204,411 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 September 30, 2018, is \$3,766,951. This represents a \$280,972 decrease from the previous quarter. The following graph presents month-end customer accounts receivable balances during the last three calendar years.



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

City of Richland, Washington
 Electric Utility
 Notes to the Financial Statements
 September 30, 2018

Accounts Receivable YTD Through:	September 2018	September 2017	Difference
Write-Offs	\$ 99	\$ 75,120	\$ (75,021)
Recoveries	11,853	12,142	(289)
Balance	\$ 3,766,951	\$ 3,488,991	\$ 277,960

9. Customer Accounting Expense includes bad debt expense. Customer accounts receivable are written off using the allowance method as prescribed by generally accepted accounting principles. Under this method, the projected uncollectible portion of customer accounts receivable is presented on the balance sheet based on a study of prior years' actual write-offs. Uncollectible accounts are written off against this estimated allowance rather than to bad debt expense. The monthly expense is 1/12 of the estimated annual allowance. Periodically, actual write-offs as a percentage of billings are analyzed, and the allowance is adjusted with an offset to bad debts expense, or the monthly entry may be temporarily suspended if the allowance becomes too high.

10. Conservation expenses may vary greatly from month-to-month and from budgeted amounts, as expenses for conservation supplies, educational materials, and payment of incentives to customers do not follow a regular schedule. In the third quarter of 2018, a total of \$305,782 was spent on ductless heat pumps, windows, insulation, and solar conservation programs. Year-to-date expenses on conservation measures total \$631,396.

11. In 2008, the Electric Utility received Residential Exchange Program (REP) payments totaling \$3,662,901 from the Bonneville Power Administration (BPA) as part of a return to public utilities of wholesale power overcharges during fiscal years 2007-2008. An additional payment of \$204,686 was received in November 2009. Between May 2009 and June 2010 \$3,740,631 of the proceeds were utilized to reduce customers' bills through a monthly billing credit program. Due to the nature of the billing schedule and billing software design, an exact cutoff of the credit sufficient to bring the balance to zero was not possible.

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

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

13. Monthly transfers to the Broadband Fund are presented in the financial statements as non-operating transfers to other funds.

CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE MONTHLY ENERGY ACTIVITY
FOR THE PERIOD ENDED
September 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				\$ 22,244,317	\$ 22,172,703	\$ 71,614	0%
Small General Service	546,956	541,220	502,326	457,803	440,832	440,832	486,688	506,130	574,822				4,598,599	4,510,210	88,389	2%
Medium General Service	701,893	719,539	637,332	639,947	619,521	699,869	715,691	798,579	787,342				6,319,713	6,642,802	(323,089)	-5%
Large General Service	747,609	779,423	619,208	883,404	754,886	855,602	872,083	793,118	943,421				7,248,753	7,935,160	(686,407)	-9%
Small Industrial	98,997	101,364	93,674	101,466	96,431	106,199	108,421	121,143	124,812				952,506	1,189,795	(237,289)	-20%
Large Industrial	481,688	490,843	456,153	459,327	395,365	410,611	445,773	483,901	473,720				4,097,382	4,345,365	(247,983)	-6%
Small Irrigation	1,802	1,463	2,103	13,947	11,343	12,491	17,314	19,472	19,976				99,913	106,482	(6,570)	-6%
Large Irrigation	1,589	1,742	1,754	47,458	82,542	164,626	188,368	228,446	212,412				928,937	869,442	59,495	7%
Cable TV Amp	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602				32,415	35,557	(3,142)	-9%
Street Lighting	30,649	27,636	30,591	29,589	30,548	29,676	30,665	30,671	29,652				269,678	259,984	9,694	4%
Security Lighting	9,550	10,588	11,638	10,377	10,996	11,789	11,338	11,478	11,199				98,953	101,568	(2,615)	-3%
Traffic Lights	3,376	3,365	3,249	3,230	2,802	2,865	2,846	2,848	2,897				27,477	25,530	1,947	8%
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				\$ 46,918,643	\$ 48,194,599	\$ (1,275,955)	-3%

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				265,343,598	259,489,159	5,854,439	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				65,644,983	63,071,269	2,573,714	4%
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				117,623,495	121,873,296	(4,249,801)	-3%
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				143,325,840	153,864,480	(10,538,640)	-7%
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				19,439,800	22,879,908	(3,440,108)	-15%
Large Industrial	9,766,800	10,026,000	9,039,600	9,325,200	7,748,400	8,210,400	9,072,000	9,872,000	9,625,200				82,686,000	87,648,405	(4,962,405)	-6%
Small Irrigation	30,131	24,302	34,936	21,708	77,967	207,491	287,611	323,463	331,831				1,339,440	1,456,045	(116,605)	-8%
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				15,375,732	14,798,437	577,295	4%
Cable TV Amp	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613				671,517	694,118	(22,601)	-3%
Street Lighting	462,136	375,583	364,920	298,085	260,289	226,269	246,456	288,889	329,117				2,851,744	2,564,250	287,495	11%
Security Lighting	89,248	67,578	65,684	53,675	46,943	40,757	44,371	52,009	59,465				519,730	552,369	(32,639)	-6%
Traffic Lights	37,503	37,305	35,392	35,074	28,008	29,053	28,739	28,764	29,586				289,424	327,007	(37,583)	-11%
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				715,111,303	729,218,743	(14,107,440)	-2%

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				24,153	24,998	(845)	-3%
Small General Service	2,329	2,332	2,330	2,334	2,341	2,336	2,335	2,345	2,347				2,337	2,496	(160)	-6%
Medium General Service	311	309	308	306	303	304	304	303	304				306	338	(32)	-9%
Large General Service	61	62	62	63	63	62	61	61	60				62	64	(3)	-4%
Small Industrial	3	3	3	3	3	3	3	3	3				3	6	(3)	-48%
Large Industrial	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	94	(14)	-15%
Large Irrigation	24	24	24	24	24	23	24	24	24				24	21	2	11%
Cable TV Amp	1	1	1	1	1	1	1	1	1				1	1	-	0%
Street Lighting (unmetered)	1	1	1	1	1	1	1	1	1				1	1	-	0%
Security Lighting (Accounts)	400	400	400	400	400	400	400	400	400				400	400	-	0%
Traffic Lights	55	55	55	55	55	55	55	55	56				55	55	0	1%
TOTAL ACTIVE METERS:	27,341	27,347	27,374	27,403	27,410	27,398	27,475	27,515	27,552				27,424	28,477	(1,054)	-4%

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	262	239				2,390	-	2,390	
Small General Service	61,482	18,009	19,609	17,834	18,171	18,045	19,122	19,147	20,064				211,483	-	211,483	
Medium General Service	36,901	33,499	34,385	31,906	32,386	34,958	36,365	38,807	38,351				317,558	349,191	(31,633)	-9%
Large General Service	32,543	30,715	26,698	32,295	33,857	36,047	37,605	32,596	38,858				301,214	349,750	(48,536)	-14%
Small Industrial	4,898	3,737	3,566	3,459	3,561	3,859	4,174	4,550	4,404				36,208	49,435	(13,227)	-27%
Large Industrial	18,850	18,814	19,628	18,066	17,513	16,812	17,059	18,268	18,152				163,162	176,746	(13,584)	-8%
Small Irrigation	112	90	107	268	497	640	696	692	692				3,796	-	3,796	
Large Irrigation	84	90	112	3,183	5,691	8,136	8,093	9,310	9,340				44,039	41,870	2,169	5%
TOTAL METERED DEMAND (kW):	155,173	105,249	104,385	107,273	111,928	118,706	123,402	123,634	130,100				1,079,850	966,993	112,857	12%

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			

CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE REVENUE AND CONSUMPTION
FOR THE PERIOD ENDED
September 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</u>	<u>CURRENT QTR.</u>	<u>TO</u>	<u>YTD</u>
				<u>BUDGET</u>	<u>(+/-)</u>	<u>DATE</u>	<u>(+/-)</u>
Residential	\$ 7,311,775	\$ 7,132,858	\$ 178,917	3%	\$ 381,173	\$ 22,244,317	\$ (772,738)
Small General Service	1,622,774	1,564,657	58,117	4%	336,308	4,598,599	383,270
Medium General Service	2,301,613	2,321,937	(20,324)	-1%	172,979	6,319,713	213,576
Large General Service	2,608,622	2,758,312	(149,690)	-5%	460,723	7,248,753	1,383,401
Small Industrial	354,377	511,193	(156,817)	-31%	62,021	952,506	60,165
Large Industrial	1,403,394	1,448,849	(45,455)	-3%	148,080	4,097,382	193,836
Small Irrigation	56,763	55,415	1,348	2%	8,356	99,913	13,260
Large Irrigation	629,226	566,547	62,679	11%	65,162	928,937	144,463
Cable TV Amp	10,805	11,716	(911)	-8%	-	32,415	-
Street Lighting	90,988	73,466	17,522	24%	2,469	269,678	7,441
Security Lighting	34,015	36,168	(2,153)	-6%	11,334	98,953	5,786
Traffic Lights	8,591	7,324	1,267	17%	404	27,477	1,212
TOTAL POWER SALE REVENUE:	\$ 16,432,941	\$ 16,488,442	\$ (55,502)	0%	\$ 1,649,010	\$ 46,918,643	\$ 1,633,673
<u>CONSUMPTION (kWh):</u>							
Residential	85,825,788	82,650,472	3,175,316	4%	(1,949,748)	265,343,598	(36,958,304)
Small General Service	23,033,278	22,054,345	978,933	4%	903,872	65,644,983	(1,668,815)
Medium General Service	42,303,791	42,815,328	(511,537)	-1%	(1,910,940)	117,623,495	(6,842,112)
Large General Service	51,305,980	53,194,142	(1,888,162)	-4%	5,489,440	143,325,840	19,318,853
Small Industrial	6,906,600	9,798,323	(2,891,723)	-30%	(1,426,600)	19,439,800	(1,314,200)
Large Industrial	28,569,600	29,376,969	(807,369)	-3%	1,711,200	82,686,000	(969,600)
Small Irrigation	942,905	920,941	21,964	2%	62,625	1,339,440	82,523
Large Irrigation	11,208,774	10,001,582	1,207,192	12%	527,803	15,375,732	1,474,621
Cable TV Amp	223,839	228,717	(4,878)	-2%	-	671,517	-
Street Lighting	864,462	724,602	139,860	19%	(3,071)	2,851,744	(2,532)
Security Lighting	155,845	163,752	(7,907)	-5%	(428)	519,730	4,537
Traffic Lights	87,089	93,814	(6,725)	-7%	4,316	289,424	(8,780)
TOTAL CONSUMPTION (kWh):	251,427,951	252,022,988	(595,036)	0%	3,408,469	715,111,303	(26,883,809)
<u>METERED DEMAND (kW):</u>							
Residential	789	-	789		116	2,390	194
Small General Service	58,333	-	58,333		(23,562)	211,483	(32,254)
Medium General Service	113,523	120,997	(7,474)		(22,928)	317,558	(30,653)
Large General Service	109,059	123,926	(14,867)		5,583	301,214	34,683
Small Industrial	13,128	21,609	(8,481)		(1,369)	36,208	(2,193)
Large Industrial	53,479	57,759	(4,280)		(63)	163,162	(3,250)
Small Irrigation	2,082	-	2,082		72	3,796	467
Large Irrigation	26,743	25,183	1,560		1,193	44,039	5,319
TOTAL METERED DEMAND (kW):	377,136	349,475	27,661		(40,958)	1,079,850	(27,687)

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE REVENUE AND CONSUMPTION
FOR THE PERIOD ENDED
September 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	\$ 302	\$ 284	6%	\$ 102	\$ 98	4%
Small General Service	693	635	8%	219	202	8%
Medium General Service	7,580	7,067	7%	2,296	2,235	3%
Large General Service	43,022	43,576	-1%	13,061	14,120	-8%
Small Industrial	118,126	80,378	32%	35,278	21,997	38%
Large Industrial	467,798	455,625	3%	151,755	155,660	-3%
Small Irrigation	710	625	12%	139	127	9%
Large Irrigation	26,218	25,350	3%	4,321	4,379	-1%
Cable TV Amp	10,805	11,716	-8%	3,602	4,084	-13%
Street Lighting	90,988	73,466	19%	29,964	32,431	-8%
Security Lighting	85	90	-6%	27	28	-4%
Traffic Lights	155	134	14%	55	53	4%
System Average Per Customer	<u>\$ 199</u>	<u>193</u>	3%	<u>\$ 190</u>	<u>\$ 185</u>	3%
<u>POWER SALE REVENUE PER KILOWATT HOUR:</u>						
(Net of Utility Tax)						
	(\$/kWh)	(\$/kWh)		(\$/kWh)	(\$/kWh)	
Residential	\$ 0.2560	\$ 0.2594	-1%	\$ 0.0838	\$ 0.0855	-2%
Small General Service	0.2115	0.2131	-1%	0.0701	0.0714	-2%
Medium General Service	0.1633	0.1626	0%	0.0537	0.0545	-1%
Large General Service	0.1525	0.1554	-2%	0.0506	0.0518	-2%
Small Industrial	0.1540	0.1563	-2%	0.0490	0.0518	-6%
Large Industrial	0.1474	0.1480	0%	0.0496	0.0496	0%
Small Irrigation	0.1806	0.1805	0%	0.0746	0.0695	7%
Large Irrigation	0.1685	0.1700	-1%	0.0604	0.0602	0%
Cable TV Amp	0.1448	0.1537	-6%	0.0483	0.0512	-6%
Street Lighting	0.3207	0.3042	5%	0.0946	0.1014	-7%
Security Lighting	0.6646	0.6638	0%	0.1904	0.1627	15%
Traffic Lights	0.2959	0.2342	21%	0.0949	0.0781	18%
System Average Per Customer	<u>\$ 0.0654</u>	<u>\$ 0.0654</u>	0%	<u>\$ 0.0656</u>	<u>\$ 0.0670</u>	-2%
<u>KILOWATT HOURS PER METER:</u>						
	(kWh)	(kWh)		(kWh)	(kWh)	
Residential	3,541	3,294	7%	1,221	1,152	6%
Small General Service	9,832	8,954	9%	3,122	2,827	9%
Medium General Service	139,317	130,291	6%	42,741	40,992	4%
Large General Service	846,101	840,502	1%	258,245	272,548	-6%
Small Industrial	2,302,200	1,540,657	33%	719,993	424,560	41%
Large Industrial	9,523,200	9,238,282	3%	3,062,444	3,140,874	-3%
Small Irrigation	11,786	10,392	12%	1,860	1,827	2%
Large Irrigation	467,032	447,047	4%	71,515	72,756	-2%
Cable TV Amp	223,839	228,717	-2%	74,613	79,734	-7%
Street Lighting	864,462	724,602	16%	316,860	319,874	-1%
Security Lighting	390	409	-5%	144	175	-21%
Traffic Lights	1,574	1,712	-9%	584	684	-17%
System Average Per Customer	<u>3,046</u>	<u>2,945</u>	3%	<u>2,897</u>	<u>2,757</u>	5%

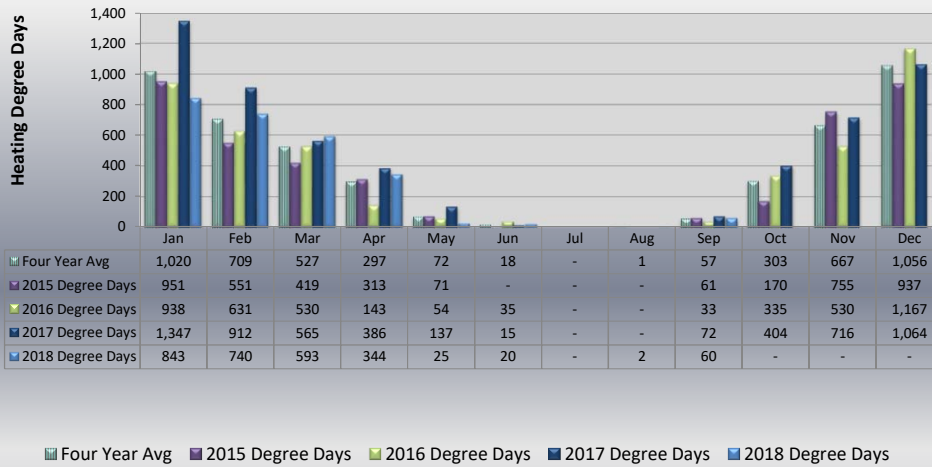
CITY OF RICHLAND, WASHINGTON
KWH SALES
MONTHLY ACTIVITY
September 30, 2018

		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	-	-	-	265,343,598
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	7,475,578	6,350,273	5,411,334	6,794,787	79,742,775
	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	-	-	-	65,644,983
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	-	-	-	117,623,495
Large General Service	2014	11,977,660	12,654,760	12,142,700	12,014,680	11,779,220	11,991,460	11,841,060	16,067,420	13,570,040	12,278,000	12,040,780	11,469,720	149,827,500
	2015	12,637,420	12,364,640	11,070,180	12,316,320	11,907,500	13,426,920	14,889,440	15,874,040	15,227,720	13,187,920	12,762,620	12,290,080	157,954,800
	2016	12,865,040	13,088,760	12,237,527	12,302,509	12,963,420	13,207,760	13,564,440	14,454,320	14,586,880	12,790,920	12,521,900	11,358,160	155,941,636
	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	15,428,400	11,964,760	18,052,600	14,250,080	16,637,480	17,241,620	15,692,000	18,372,360	-	-	-	143,325,840
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	3,027,600	3,920,200	2,462,400	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	26,992,000
	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	-	-	-	19,439,800
Large Industrial	2014	9,846,000	10,081,200	9,085,200	7,838,400	9,343,200	9,190,800	8,425,200	9,420,000	9,422,400	9,156,000	9,362,400	9,636,000	110,806,800
	2015	9,700,800	10,214,400	8,504,400	9,114,000	8,888,800	9,869,600	10,369,200	9,847,200	8,952,000	8,952,000	9,470,400	8,850,000	112,732,800
	2016	10,052,400	10,635,600	9,062,400	8,089,200	9,159,600	9,088,800	10,009,200	9,100,800	9,627,600	9,139,200	9,571,200	8,650,800	112,186,800
	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	-	-	-	82,686,000
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	-	-	-	1,339,440
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	24,040	224,200	1,768,700	2,279,346	3,094,504	3,392,342	3,321,212	1,968,667	934,753	71,907	17,119,431
	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	-	-	-	15,375,732
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	-	-	-	671,517
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	-	-	-	2,851,744
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	42,430	35,879	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	-	-	-	519,730
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
	2017	38,732	41,487	35,428	37,418	32,159	30,207	32,024	28,411	22,338	32,217	35,001	36,281	401,703
	2018	37,503	37,305	35,392	35,074									

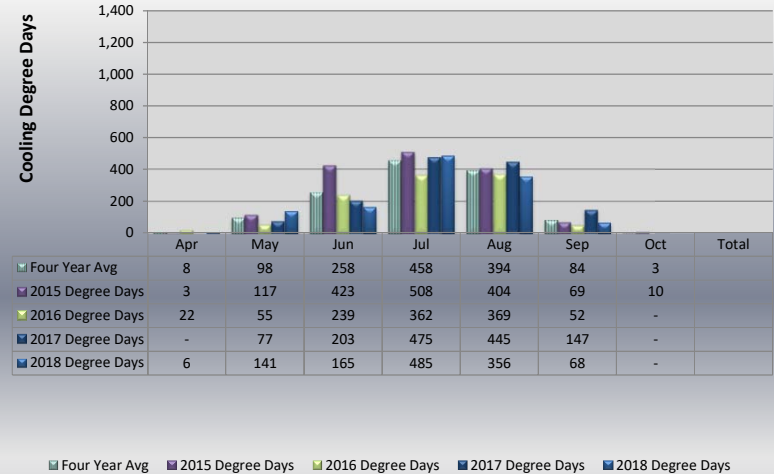
City of Richland, Washington Electric Utility September 30, 2018

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

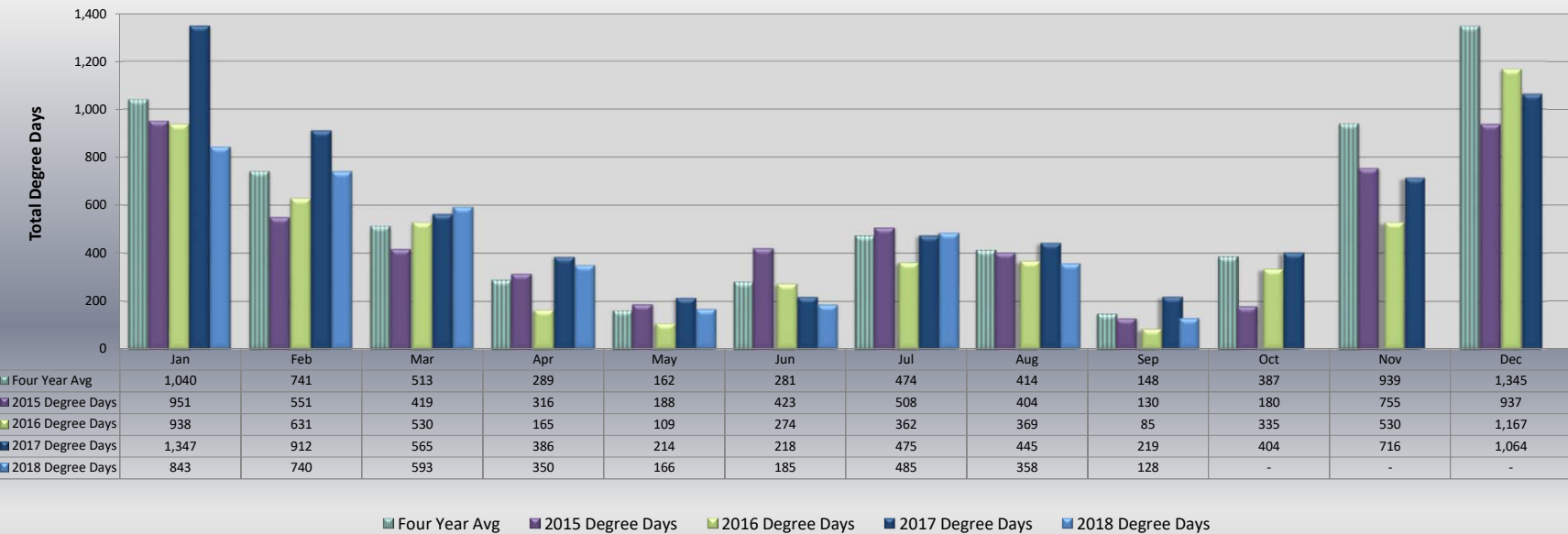
Heating Degree Days By Month



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 September 30, 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	1,767,266.77	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
12860	Conservation Loan Invested	-	-	-	-	-	-	-	-	-	-	-	-	-
12861	Investments - Bond Proceeds	5,447,124.99	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-
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	-	-	-
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	502,220.72	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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	3,901,899.94	-	-	-
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	-	-	-
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)	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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)	-	-	-
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)	-	-	-
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)	-	-	-
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)	-	-	-
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)	-	-	-
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	-	-	-
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)	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
	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	-	-	-
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	-	-	-
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	-	-	-

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED BALANCE SHEET
As of September 30, 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			
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			
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			
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			
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			
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			
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			
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			
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			
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			
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			
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			
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			
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	567,219.18	567,433.33			
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			
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			
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			
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			
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			
36251	Snyder - SCADA	124,826.89	124,826.89	124,826.89	124,826.89	124,826.89	124,826.89	124,826.89	124,979.85	125,408.15	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	2,049,740.74			
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			
36265	Leslie Sub	2,510,997.07	2,510,997.07	2,709,568.89	3,084,765.04	3,318,581.74	3,773,951.50	3,988,929.03	4,101,576.34	4,313,077.82	4,395,658.58			
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			
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			
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	2,918,857.30	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			
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			
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	2,336,309.91	2,336,585.25	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			
36292	Dallas Substation	-	-	-	-	-	-	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			
36400	Poles, Towers, Fixtures	7,924,628.84	7,929,017.99	7,949,865.36	7,976,071.33	7,984,046.23	8,011,370.03	8,035,698.72	8,043,930.48	8,049,222.95	8,067,183.05			
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			
36600	Conduit - Underground	35,926,517.78	35,939,768.23	35,949,952.52	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			
36700	Conductor - Underground	35,146,905.56	35,321,583.98	35,396,993.15	35,523,163.90	35,589,109.32	35,676,827.81	35,699,715.01	35,801,394.36	35,885,057.53	35,931,578.69			
36710	Underground Cond and Dev	12,104,743.54	12,181,747.83	12,257,732.73	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			
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			
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			
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			
36840	Dist 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			
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			
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			
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			
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			
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			
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			
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			
37320	Traffic Signals	804,810.37	804,810.37	804,810.37	804,810.37	804,810.37	804,810.37	804,810.37	804,810.37	804,810.37	804,810.37			
37330	Distr Plant Tone Control	144.60	144.60	144.60	144.60	144.60	144.60	144.60	144.60	144.60	144.60			
38900	Land and Land Rights	19,501.01	19,501.01	19,501.01	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17			
39000	Structures & Improvements	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49	300,991.49			
39010	S & I - City Shops Elec	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18			
39020	S & I - City Shops Non-Elec	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00			
39100	Office Furniture & Fixtures	473,346.10	473,346.10	473,346.10	473,346.10	473,346.10	473,346.10	473,346.10	473,346.10	473,346.10	473,346.10			
39200	Transportation Equipment	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	64,976.60	66,100.05	66,100.05			
39300	Stores Equipment	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99			
39400	Tools, Shop & Garage Equip	242,009.17	242,009.17	242										

CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED BALANCE SHEET
As of September 30, 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)			
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)			
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)			
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)			
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			
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			
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)			
	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)			
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)			
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)			
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	-	-	-	-	-	-	-	-	-	-			
22153	Cur Ptn LTD - 2018 Bonds	-	-	-	-	-	-	-	-	-	-			
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)	-	-	-	-	-	-			
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)			
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)			
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)			
22163	2018 Rev Bonds Outstanding	-	-	(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)			
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)			
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)			
23209	Accnts 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)			
23210	Accnts 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)			
23211	Accnts 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)			
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)			
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)			
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)			
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)			
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)	(1,435,661.97)			
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)			
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)			
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)			
25700	Unamortized Gain on 2007 Refunded	-	-	-	-	(6,505.16)	(6,475.86)	(6,446.56)	(6,417.26)	(6,387.96)	(6,358.66)			
	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)	(78,323,498.78)			
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)	(555,929.34)			
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)			
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)			
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			
	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)	(51,519,906.34)			
	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			
	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)	(128,676,503.34)	(129,234,768.47)	(129,331,548.04)	(129,843,405.12)			

**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)	-	-	-	(272,155.04)
41900	(Gain)/Loss on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
41910	Interest (Consu 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)	-	-	-	(46,860.89)
41911	Interest on Conservation Loan Investment	(355.67)	(331.56)	(393.05)	(414.57)	(449.05)	(457.43)	(498.29)	(506.38)	(502.42)	-	-	-	(3,908.42)
41912	Other Interest Thru Collection Agency	(87.53)	(2.65)	(2.29)	(686.25)	(163.47)	(310.94)	(156.76)	(107.70)	(91.86)	-	-	-	(1,609.45)
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)	-	-	-	(268,036.46)
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)	-	-	-	(778,086.81)
41922	LSO Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
42100	Miscellaneous Revenue	-	-	-	-	-	-	(10.00)	-	-	-	-	-	(10.00)
42100	Other Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	(4,355,595.05)
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)	-	-	-	(22,244,317.02)
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)	-	-	-	(4,598,599.10)
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)	-	-	-	(6,319,713.30)
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)	-	-	-	(7,248,752.83)
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)	-	-	-	(32,414.85)
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)	-	-	-	(952,506.33)
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)	-	-	-	(4,097,381.52)
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)	-	-	-	(928,936.73)
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)	-	-	-	(99,912.67)
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)	-	-	-	(269,678.37)
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)	-	-	-	(27,477.16)
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)	-	-	-	(17,835.00)
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)	-	-	-	(62,925.00)
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)	-	-	-	(18,576.00)
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)	-	-	-	(166,775.25)
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)	-	-	-	(32,016.08)
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)	-	-	-	-	(749,410.91)
45126	Contributed Capital (NonCash)	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	(115,650.00)
45152	Operations Disconnect/Rec Fees	(200.00)	(100.00)	(548.89)	(350.00)	50.00	(250.00)	(820.04)	(400.00)	(150.00)	-	-	-	(2,768.93)
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)	-	-	-	(221,351.75)
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)	-	-	-	(98,953.25)
45170	Land Sales	(3,833.28)	-	-	(8,624.88)	-	-	-	(1,916.64)	(1,916.64)	-	-	-	(16,291.44)
45440	Pole Contacts-Telecable	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	(30,809.56)
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)	-	-	-	(174,377.23)
45630	Work For City Depts	(2,140.24)	-	(4,102.24)	(42,266.17)	(13,772.26)	(37,580.34)	(8,693.37)	(137,031.80)	(286,256.72)	-	-	-	(556,848.82)
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)	-	-	-	(236,884.50)
45654	Solar Project Land Lease	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	(55,231,471.41)

**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				48,405.42
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				4,008,150.00
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				238,400.73
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				453,202.20
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				198,918.72
40311	Transfer To Broadband Fund	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00				22,500.00
40810	Taxes-City Occupation	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				4,358,296.85
40830	Taxes-Social Security	-	-	-	-	-	-	-	-	-				-
40910	Taxes-State 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				19,675.83
40920	Taxes-State 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				1,930,332.88
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				618,674.82
41711	Non-Billable Work For Other Depts	-	-	-	-	25.57	-	-	-	14.32				59.89
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	254,609.15				2,049,915.38
42756	Interest Exp-1999 Bonds	-	-	-	-	-	-	-	-	-				-
42765	Interest Exp-Notes	-	-	-	-	-	-	-	-	-				-
42800	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				49,490.16
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)				(124,915.74)
43901	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				28,710,538.00
55520	Purchased Power WPPSS	-	-	-	-	-	-	-	-	-				-
55550	Purchased Power For Resale	-	-	-	-	-	-	-	-	-				-
55501	BPUD Energy Charges For City Customers	-	-	1,569.27	582.19	662.17	464.21	1,032.26	581.44	-				4,891.54
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				3,585,758.00
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				955,966.32
58100	Oper-Load Dispatching	34,668.14	27,882.48	22,826.75	15,364.73	31,151.44	17,969.77	17,636.74	11,106.81	19,012.31				197,519.15
58200	Oper-Station Expense	3,620.72	2,832.40	3,263.52	6,846.89	5,511.47	1,753.86	3,013.06	3,703.63	1,832.39				32,397.94
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				379,362.28
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				16,025.77
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				215,931.91
58520	Oper-Telemeter Systems	-	-	1,354.83	2,317.18	-	-	2,834.11	209.75	597.04				7,312.91
58530	Oper-Traffic Signals	-	-	-	-	-	-	-	-	159.98				159.98
58550	Oper-Rental Lighting	-	5,202.53	2,102.34	3,038.48	-	303.16	-	-	233.76				10,880.27
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				82,774.42
58700	Oper-Customer Install	-	-	-	-	-	-	-	-	-				-
58900	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				751,044.30
58900	Oper-Rents	669.52	28,007.26	669.52	669.52	669.52	669.52	669.52	669.52	669.52				33,363.42
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				34,576.44
59100	Maint-Structures	836.31	1,076.46	1,853.02	228.63	-	1,141.35	-	-	-				5,135.77
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				34,557.57
59300	Maint-Overhead Lines	2,547.74	10,658.64	10,950.12	5,019.42	6,153.33	12,129.27	6,640.78	1,903.76	8,727.27				64,730.33
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				290,494.94
59500	Maint-Line Transformers	6,957.12	1,381.33	5,937.73	9,050.34	13,231.95	12,203.89	5,002.75	7,691.84	5,112.69				66,579.64
59510	Maint-Line Transformers OH	2,371.39	-	2,103.43	642.02	302.48	717.89	1,016.94	-	115.68				7,269.83
59520	Maint-Line Transformers Underground	277.03	799.38	2,625.37	360.79	2,144.85	-	-	-	401.23				6,508.65
59600	Maint-Street Lighting	-	1,583.75	1,759.21	112.51	356.66	481.48	-	-	723.40				5,017.01
59620	Other Maintenance	6,795.73	20,076.16	-	570.68	1,440.24	-	-	1,400.70	182.90				30,466.41
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				37,464.30
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				926,818.51
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				339,418.86
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				514,226.64
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				74,250.00
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	147,843.66				990,001.42
90841	BPA reimbursement	-	-	-	-	-	-	-	-	-				-
92000	Admin & General Salaries	53,524.48	52,624.20	51,385.20	81,666.56	63,456.57	42,750.72	38,849.56	43,357.38	43,304.12				470,918.79
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				39,342.40
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				626,011.00
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				74,564.24
92500	Injuries & Damages	-	-	-	-	-	-	-	-	-				-
92600	Employee Pension & Benefits	20,993.73	19,379.15	19,562.69	23,125.37	26,049.05	32,585.04	23,790.97	23,764.69	23,823.83				213,074.52
93000	Misc General Expenses	-	1,334.49	-	930.40	3,984.31	3,941.22	1,976.18	6,280.85	1,322.55				22,952.78
93021	Organizational Dues	179,667.00	279.20	-	40.00	30.00	366.00	5,285.20	-	-				185,667.40
93022	Information Systems Services	48,003.34	48,003.34	48,003.34	48,003.34	48,003.34	(57,655.66)	48,003.34	48,003.34	48,003.34				326,371.06
93100	Rents	-	-	-	-	-	-	-	-	-				-
93200	Maint Of General Plant	-	-	-	-	-	-	-	-	-				-
TOTAL EXPENSES		6,474,580.96	6,454,943.50	5,882,929.96	6,070,211.76	5,277,520.86	5,089,113.47	6,901,411.16	6,445,349.27	6,079,481.13				54,675,542.07
Net Income		392,556.36	(336,994.85)	544,271.00	(372,720.85)	(510,013.1								