



CITY OF RICHLAND, WASHINGTON
Electric Utility Financial Statements

For the Quarter Ended
December 31, 2022
(Unaudited)

Prepared by:
Administrative Services Department

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May 15, 2023

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY FINANCIAL STATEMENTS
December 31, 2022**

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CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
December 31, 2022

Current Financial Developments

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

1st Quarter

- On December 15, 2021 BPA issued a letter announcing a credit for preference firm customers, like the City. This credit would begin December 2021 through September 2022. The Reserve Distribution Clause (RDC) triggers as a credit automatically when BPA's financial reserves exceed certain conditions identified in BPA's Financial Reserve Policy. BPA's financial reserves increased from higher energy prices on secondary sales to the wholesale market. The City will receive \$272k portioned as a monthly credit on the BPA wholesale bill through September 2022.

2nd Quarter

- Using the latest financial data for Energy Services and the Cost of Service Analysis (COSA) module, an electric rate increase is projected 4Q23 or 1Q24. Inflation pressure on inventory materials may cause a rate increase to be recommended sooner.

3rd Quarter

- Supply chain delays on electrical infrastructure have increased delivery times from 8-12 weeks normally to two years for distribution transformers and one year for primary distribution cable. Distribution transformer costs have increased 5-6 times costs before 2021 and primary distribution cable continues to be two times higher than before 2021. There is \$6.2M of distribution transformer inventory and \$2.6M of distribution cable inventory on order. Receipt of this inventory over the 2023 and into 2024 will decrease general purpose cash.

4th Quarter

- The BPA System Administrator announced a record of decision in December 2022 for a \$6.8M revenue distribution clause (RDC) that will be split as a credit on the City's wholesale power bills beginning in January 2023 through October 2023.
- Supply chain disruptions for distribution transformers continue to be problematic with high costs and long lead times. Unrestricted cash remains higher than normal until inventory material orders are received. Distribution transformers and substation power transformers are on order with deliveries expected from 2023 through 2024.

CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
December 31, 2022

Current Business Developments

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

1st Quarter

- UAC and Council supported staff's recommendation to utilize \$165k for a Lower Snake River Dams (LSRD) education campaign through 3Q22.
- Full deployment of electric meters for the Advanced Metering Infrastructure (AMI) project began on June 2, 2022. The installation of all electric meters is expected to be complete by 4Q22 with water meter installations continuing into 1Q23.
- A new electrical distribution feeder was completed March 2022. The feeder will support a second source and increased load to the Badger Mountain South area. The feeder was installed along Reata Road from Leslie Substation to Morningside Parkway.
- Manufacturing and delivery supply chain issues are causing delays with receiving distribution transformers. Typical lead times have been 8-12 weeks and are now fifty-two weeks or longer. Costs of a typical 50kVA transformer have also increased from \$1.5k to more than \$10k each. Similar supply chain issues are expected with distribution cable.
- On February 16, 2022, Northwest Power and Conservation Council approved the 8th Power Plan formerly as the 2021 Northwest Power Plan. In response to concerns over decommissioning generation resources and increasing renewable integration concerns, a Western Resource Adequacy Program (WRAP) working group formed as part of the Western Power Pool.

2nd Quarter

- As part of a renewal and replacement capital project to Westview Acres, Palouse Power completed the underground conduit boring and vault installation May 2022.
- Magnum Power completed construction of Gateway Substation June 2022. The substation provides capacity and reliability in the Horn Rapids Industrial Area. Full substation capacity is limited to 25% until 1Q26 when BPA completes Webber Canyon Substation.

3rd Quarter

- Approximately 50 out of 400 distribution transformers on order arrived July 2022 with another 50 arriving at the end of August 2022. RES uses about 100 distribution transformers per year for new construction.
- Palouse Power was awarded the contract to replace the City's 5,500 streetlights with new LED heads. The LED installation should be complete 4Q22.
- Approximately 17k electric AMI meters have been installed out of the 28k total electric meters.
- In September, RES submitted an updated coversheet for the 2021 Integrated Resource Plan (IRP). The IRP identifies a utility's balance of loads and generation or resources to be obtained.

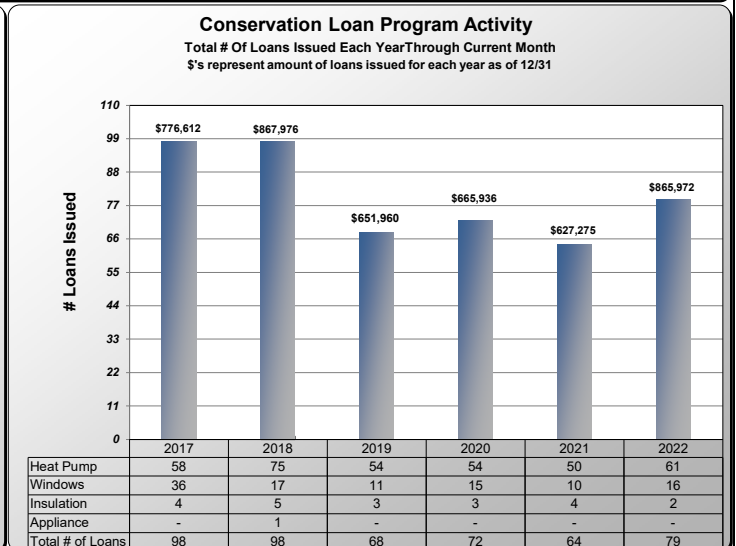
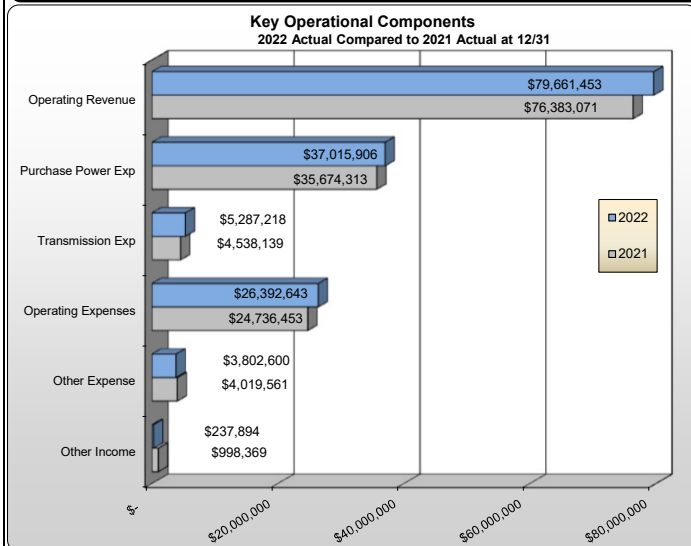
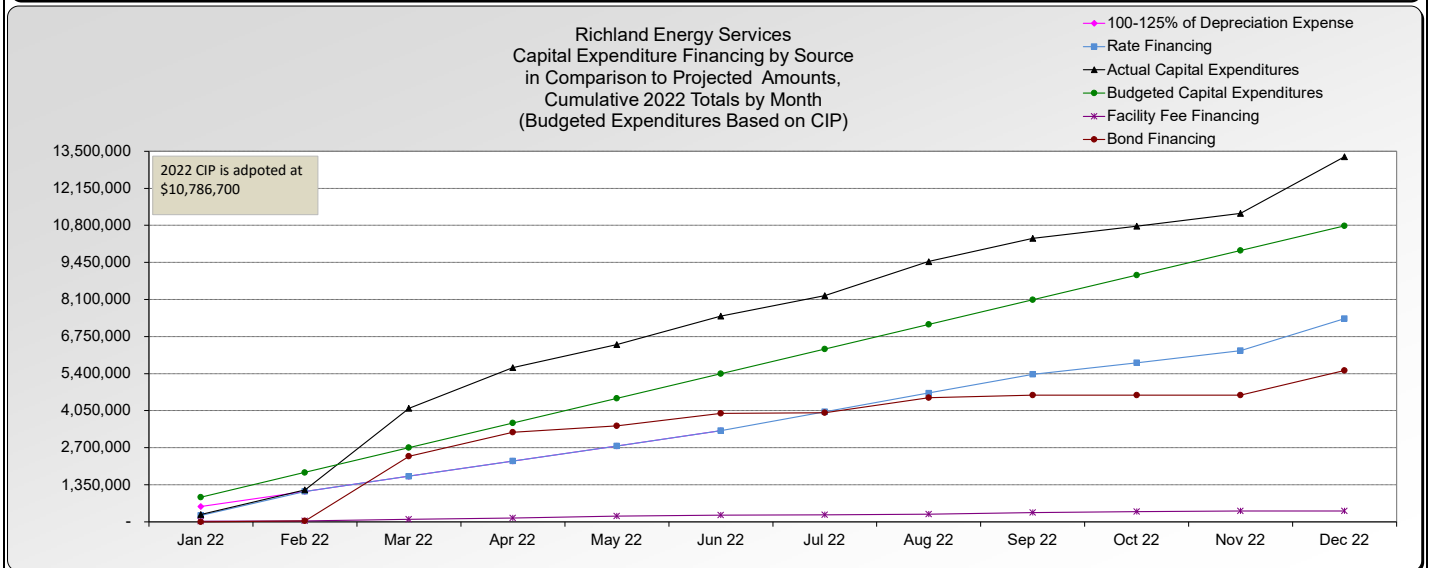
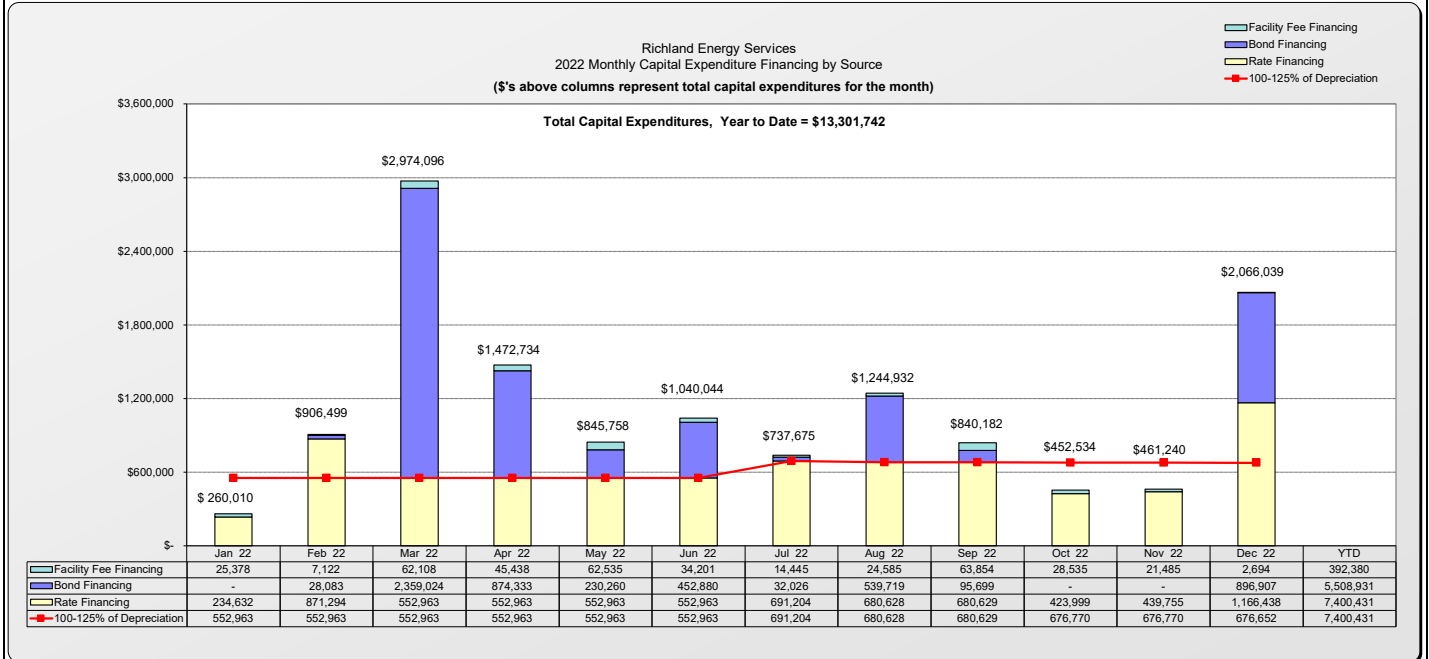
CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
December 31, 2022

Current Business Developments

4th Quarter

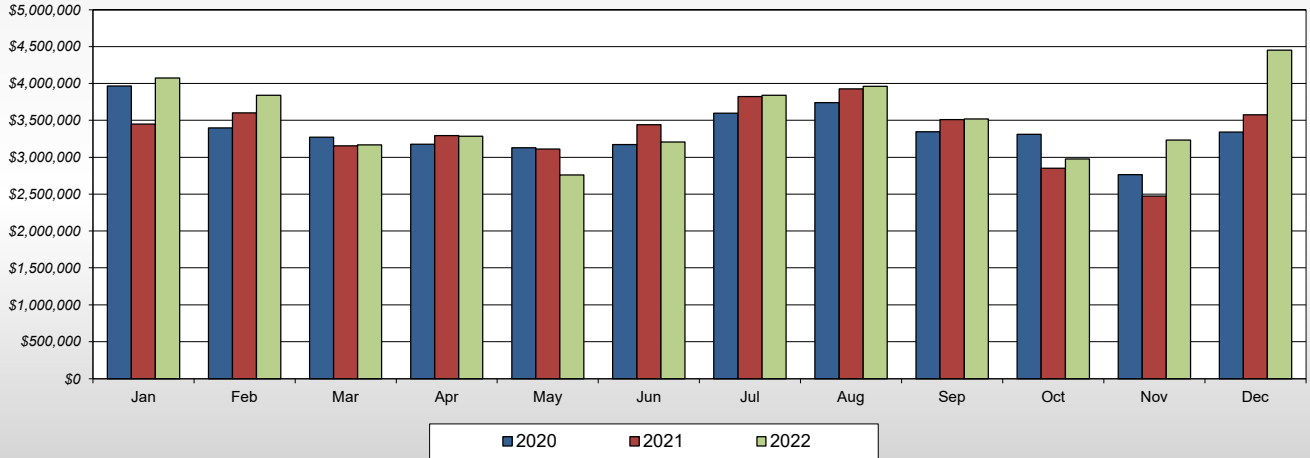
- BPA conservation accomplished 84.1aMW in 2021 collectively from public utilities and public consumers. This equates to 190MW of winter morning capacity and 2,505aMW total conservation achieved from energy efficiency programs since 1982. This is a significant achievement considering BPA's overall generation system average capacity is 7,000aMW.
- The City's electric utility provides approximately \$1M of energy efficiency funding each year across local residential, commercial, and industrial customers. The energy efficiency programs help customers save energy and reduce wholesale power purchases. Since 2000, the electric utility has achieved 12.3aMW of accumulated energy efficiency. Future energy efficiency will focus on heat pump water heaters. The City's Clean Energy Implementation Plan (CEIP) has goals identified of achieving all cost-effective conservation, reducing energy of highly burdened customers, considering time of use rates, and smart thermostats.
- The Inflation Reduction Act (IRA) became effective 1/1/2023 and includes production tax credits, investment tax credits, and direct payments for tax exempt entities that might be beneficial to the City's electric utility when considering wholesale power resource development opportunities. The direct payments are for 30% of a qualifying resource and include 10% additional for domestic content projects, plus an additional 10% for energy communities associated with coal, low income, and tribal areas. Nuclear energy advancements small modular reactors (SMR) provide clean, reliable power, that aligns with state and federal climate initiatives. The City supported a new nuclear project study with \$100k for ENW to identify funding opportunities, project costs, development planning and risk analysis.
- The heating degree day for November 2022 was 25% colder than the four-year average. Similarly, December 2022 was 18% colder than the four-year average. This resulted in higher customer consumption and higher wholesale power costs than normal.

CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY FINANCIAL TREND INFORMATION December 31, 2022

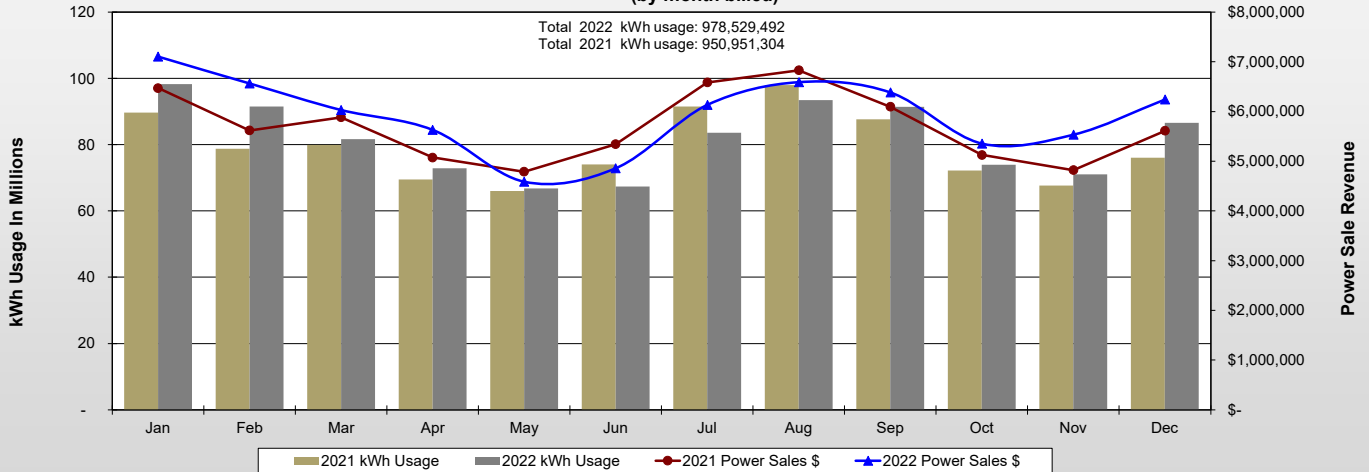


CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY FINANCIAL TREND INFORMATION, CONTINUED
December 31, 2022

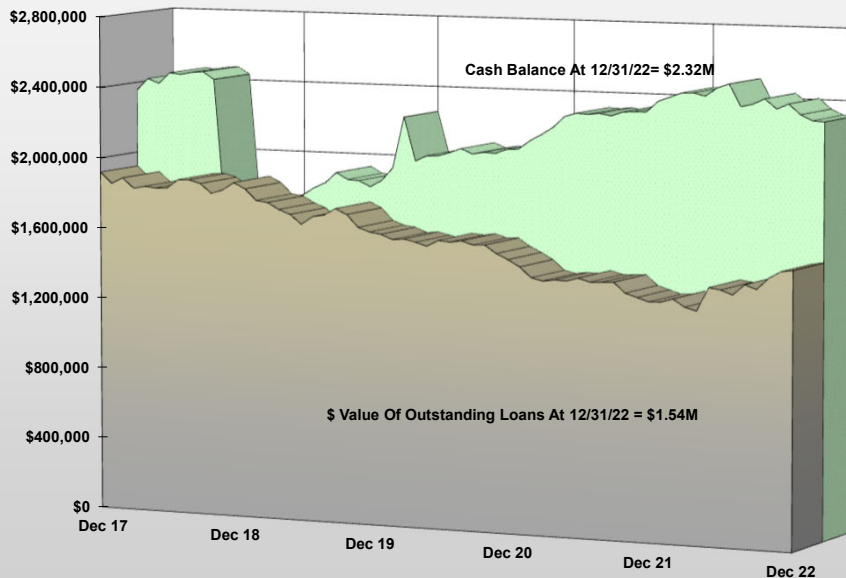
Monthly Power & Transmission Costs



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

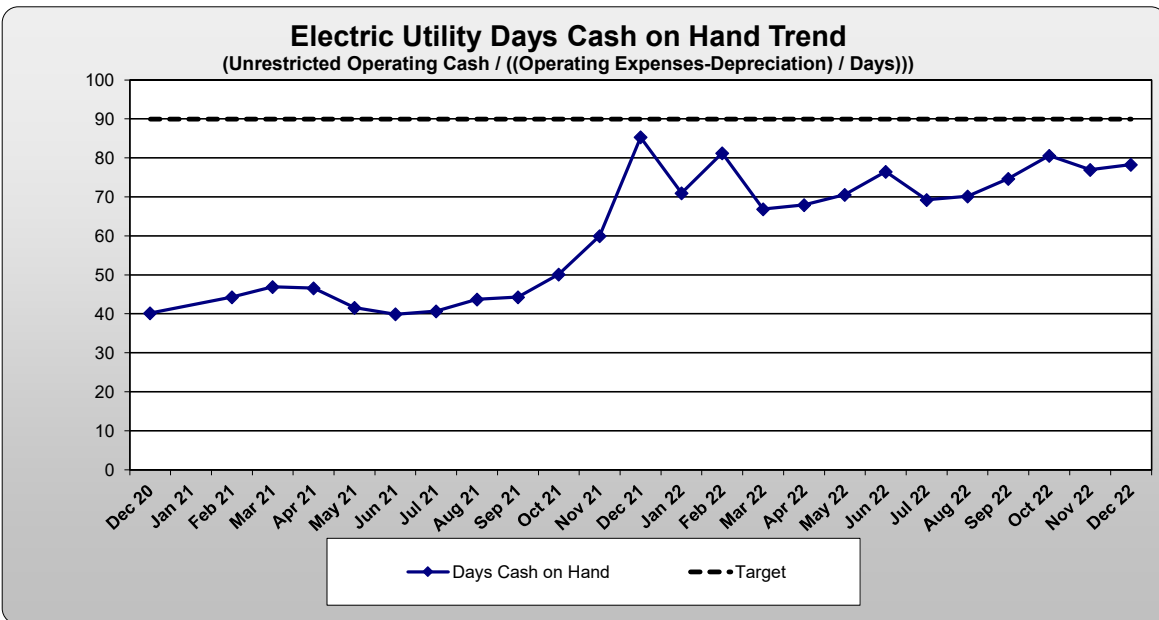
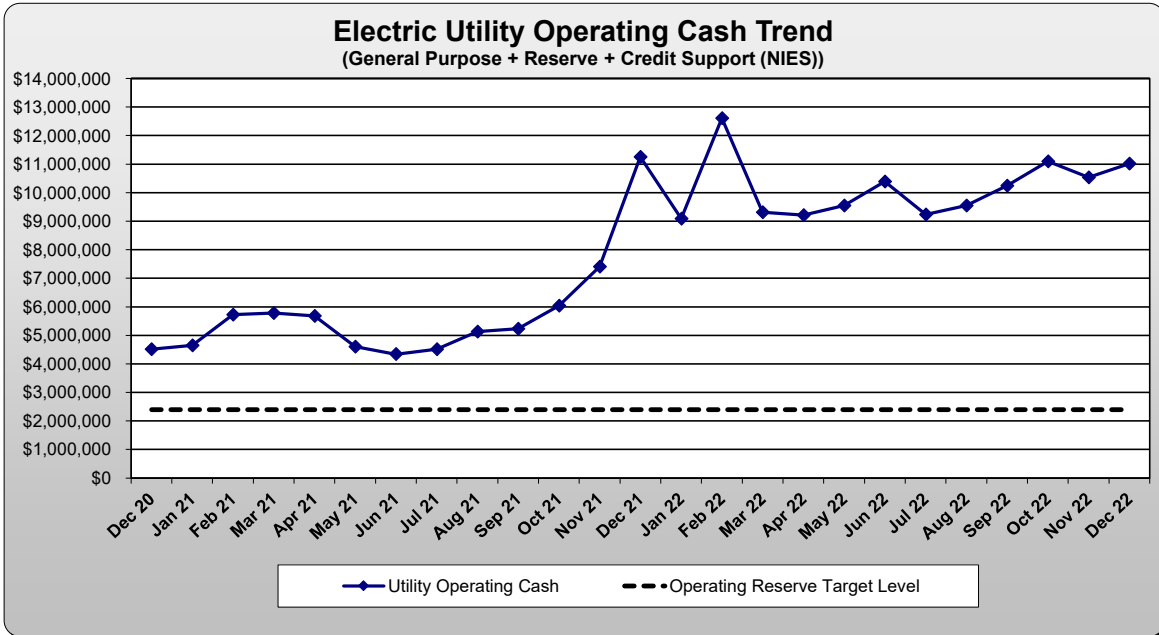


Conservation Cash & Outstanding Loan Balance History



**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
CASH POSITION
December 31, 2022**

	December 31, 2022	December 31, 2021
Unrestricted Cash and Investments:		
Operating Cash, General Purpose	\$ 7,978,910	\$ 8,213,342
Operating Cash, Reserve	2,400,000	2,400,000
Conservation Loan Cash	2,315,532	2,446,847
Credit Support Reserve Cash (NIES)	639,000	639,000
Total Unrestricted Cash and Investments:	13,333,442	13,699,189
Restricted Cash and Investments:		
Revenue Bond Proceeds	2,061,702	8,097,322
Facility Development Fees (Line Extension)	240,415	423,684
Construction Allowances Subject To Refund (Note 1)	437,032	640,825
Bond Redemption Set-Aside	1,005,251	1,168,230
Bond Reserve (Note 11)	5,258,036	5,107,068
Total Restricted Cash and Investments:	9,002,436	15,437,129
Total Cash	\$ 22,335,878	\$ 29,136,319



**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE BALANCE SHEET
December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>	<u>2021 - 2020 (+/-)</u>
ASSETS:			
Current Assets			
Cash & Cash Equivalents	\$ 5,871,095	\$ 13,391,278	\$ (7,520,183)
Deposits With Third Parties	1,900	1,900	-
Investments	7,462,346	307,911	7,154,436
Receivables:			
Customer Utility Accounts, (net) (Note 8)	5,574,899	4,734,541	840,359
Customer Conservation Loans	2,212,062	1,930,868	281,195
Miscellaneous	155,323	251,387	(96,064)
Prepaid Expenses	529,677	290,513	239,164
Inventory	5,592,825	4,864,132	728,693
Total Current Assets	<u>27,400,127</u>	<u>25,772,530</u>	<u>1,627,597</u>
Noncurrent			
Restricted Cash	1,682,698	3,346,715	(1,664,018)
Restricted Investments (Note 11)	7,319,738	12,090,414	(4,770,676)
Net Pension Asset	1,866,386	4,921,406	(3,055,020)
Lease Receivable	528,760	-	528,760
Capital:			
Land	837,428	837,428	-
Depreciable Assets (net)	5,938,819	1,535,244	4,403,575
Infrastructure	118,310,875	115,255,486	3,055,389
Construction in Progress	764,427	1,012,900	(248,473)
Total Capital Assets (net)	125,851,549	118,641,058	7,210,491
Total Noncurrent Assets	<u>137,249,131</u>	<u>138,999,594</u>	<u>(1,750,462)</u>
TOTAL ASSETS	<u>164,649,259</u>	<u>164,772,124</u>	<u>(122,865)</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized Loss - Reacquired Debt (Note 2)	150,682	180,775	(30,092)
Other Deferred Debits (Note 2)	1,892,394	688,162	1,204,232
Total Deferred Outflows of Resources	<u>2,043,077</u>	<u>868,937</u>	<u>1,174,140</u>
LIABILITIES:			
Current Liabilities			
Accounts Payable & Accrued Expenses	6,224,724	7,849,646	(1,624,922)
Due to Other Funds	-	-	-
Current Portion of Compensated Absences	397,994	359,155	38,839
Current Portion of Bond Principal Payable	2,295,000	3,260,000	(965,000)
Total Current Liabilities	<u>8,917,718</u>	<u>11,468,802</u>	<u>(2,551,084)</u>
Noncurrent Liabilities			
Noncurrent Portion of Compensated Absences	397,994	359,155	38,839
Revenue Bonds Payable	71,705,706	74,323,182	(2,617,476)
Unearned Revenue	557,841	766,667	(208,827)
Net OPEB Liability	642,892	968,612	(325,721)
Net Pension Liability	1,076,136	344,074	732,062
Total Noncurrent Liabilities	<u>74,380,568</u>	<u>76,761,691</u>	<u>(2,381,122)</u>
TOTAL LIABILITIES	<u>83,298,286</u>	<u>88,230,492</u>	<u>(4,932,206)</u>
DEFERRED INFLOWS OF RESOURCES			
Unamortized Gain - Reacquired Debt (Note 2)	4,864	5,216	(352)
Other Deferred Credits (Note 2)	2,923,285	5,313,803	(2,390,517)
Total Deferred Outflows of Resources	<u>2,928,150</u>	<u>5,319,019</u>	<u>(2,390,869)</u>
NET POSITION:			
Net Investment in Capital Assets	54,058,363	49,330,757	4,727,606
Restricted For:			
Debt Service	6,263,287	6,275,298	(12,011)
Capital Improvements	677,447	1,064,509	(387,062)
Pension	1,752,752	747,555	1,005,197
Unrestricted	17,714,051	14,673,430	3,040,620
TOTAL NET POSITION	<u>\$ 80,465,900</u>	<u>\$ 72,091,550</u>	<u>\$ 8,374,350</u>

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE STATEMENT OF OPERATIONS
FOURTH QUARTER 2022**

	Quarter Ended 12/31/2022 <u>Actual</u>	Quarter Ended 12/31/2021 <u>Actual</u>	% Variance From 2021 <u>Actual</u>
OPERATING REVENUES:			
Power Sales Revenue	\$ 17,139,706	\$ 15,560,149	10%
Utility Occupation Tax	1,590,627	1,443,911	10%
Other Operating Revenues (Note 3)	<u>558,571</u>	<u>500,385</u>	12%
Total Operating Revenues	<u>19,288,904</u>	<u>17,504,445</u>	10%
OPERATING EXPENSES:			
Power	9,235,705	7,841,595	18%
Transmission	<u>1,424,343</u>	<u>1,060,598</u>	34%
Total Purchased Power	<u>10,660,048</u>	<u>8,902,193</u>	20%
Distribution Operations and Maintenance (O&M)			
Distribution - Operations	1,158,107	1,159,687	0%
Distribution - Maintenance	<u>684,104</u>	<u>399,504</u>	71%
Total Distribution O&M	<u>1,842,210</u>	<u>1,559,191</u>	18%
Customer Accounting			
Meter Reading Expense	197,874	332,429	-40%
Customer Records & Collections	262,281	136,961	91%
Bad Debt Expense (Note 9)	<u>200,906</u>	<u>(254,998)</u>	179%
Total Customer Accounting	<u>661,060</u>	<u>214,392</u>	208%
Conservation & Customer Service (Note 10)	292,444	484,038	-40%
Administration & General	48,244	(1,488,564)	103%
Depreciation	1,624,154	1,583,128	3%
Taxes	2,299,480	2,091,599	10%
Operating Transfer to Equipment Replacement Fund	97,079	188,253	0%
Other Operating Expenses (Note 4)	<u>1,026</u>	<u>1,018</u>	1%
Total Non-Power Operating Expenses	<u>6,865,697</u>	<u>4,633,055</u>	50%
Total Operating Expenses	<u>17,525,745</u>	<u>13,535,248</u>	29%
OPERATING INCOME (LOSS):	<u>1,763,159</u>	<u>3,969,197</u>	-56%
OTHER INCOME:			
Interest Income	151,810	12,246	1140%
Gain / (Loss) on Fair Market Value (FMV) Adjustment	(965,466)	(182,044)	-430%
Other Income (Note 5)	437,551	548,097	-20%
City Shops Rental	<u>-</u>	<u>-</u>	NA
Total Other Income:	<u>(376,106)</u>	<u>378,299</u>	-199%
OTHER EXPENSE:			
Interest on Long-Term Debt	736,841	730,056	1%
Debt Issuance Expense	-	179,888	-100%
Amortization of Bond Discount / Premium	(80,619)	(72,945)	-11%
Amortization of Loss on Reacquired Debt	6,147	7,864	-22%
Other Expenses (Note 6)	<u>426,400</u>	<u>493,963</u>	-14%
Total Other Expense:	<u>1,088,770</u>	<u>1,338,827</u>	-19%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>298,284</u>	<u>3,008,669</u>	-90%
Capital Contributions - Facility Development Fees (Note 7)	646,831	568,733	14%
Transfers From General Fund	-	-	NA
Transfers To Broadband Fund (Note 12)	<u>(7,500)</u>	<u>(7,500)</u>	0%
Total of Capital Contributions and Transfers to Other Funds	<u>639,331</u>	<u>561,233</u>	14%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	<u>937,614</u>	<u>3,569,902</u>	-74%
Prior Period Adjustments	<u>-</u>	<u>-</u>	
CHANGE IN NET POSITION	<u>\$ 937,614</u>	<u>\$ 3,569,902</u>	-74%

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE STATEMENT OF OPERATIONS
December 31, 2022**

	12/31/2022	12/31/2021	% Variance From 2021
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
OPERATING REVENUES:			
Power Sales Revenue	\$ 71,044,868	\$ 68,255,563	4%
Utility Occupation Tax	6,592,988	6,333,763	4%
Other Operating Revenues (Note 3)	<u>2,040,287</u>	<u>1,793,744</u>	14%
Total Operating Revenues	<u>79,678,143</u>	<u>76,383,071</u>	4%
OPERATING EXPENSES:			
Power	37,015,906	35,674,313	4%
Transmission	<u>5,287,218</u>	<u>4,538,139</u>	17%
Total Purchased Power	<u>42,303,124</u>	<u>40,212,452</u>	5%
Distribution Operations and Maintenance (O&M)			
Distribution - Operations	3,713,071	3,869,806	-4%
Distribution - Maintenance	<u>1,434,242</u>	<u>1,036,573</u>	38%
Total Distribution O&M	<u>5,147,313</u>	<u>4,906,379</u>	5%
Customer Accounting			
Meter Reading Expense	572,381	988,081	-42%
Customer Records & Collections	696,640	1,220,812	-43%
Bad Debt Expense (Note 9)	<u>301,796</u>	<u>(164,728)</u>	283%
Total Customer Accounting	<u>1,570,817</u>	<u>2,044,165</u>	-23%
Conservation & Customer Service (Note 10)	1,265,552	1,300,265	-3%
Administration & General	2,124,052	423,023	402%
Depreciation	6,575,440	6,358,130	3%
Taxes	9,317,027	8,946,719	4%
Operating Transfer to Equipment Replacement Fund	388,317	753,014	-48%
Other Operating Expenses (Note 4)	<u>4,125</u>	<u>4,758</u>	-13%
Total Non-Power Operating Expenses	<u>26,392,643</u>	<u>24,736,453</u>	7%
Total Operating Expenses	<u>68,695,767</u>	<u>64,948,904</u>	6%
OPERATING INCOME (LOSS):	<u>10,982,376</u>	<u>11,434,166</u>	-4%
OTHER INCOME:			
Interest Income	336,508	84,904	296%
Gain / (Loss) on Fair Market Value (FMV) Adjustment	(965,466)	(182,044)	-430%
Other Income (Note 5)	850,162	1,095,510	-22%
City Shops Rental	<u>-</u>	<u>-</u>	NA
Total Other Income:	<u>221,203</u>	<u>998,369</u>	-78%
OTHER EXPENSE:			
Interest on Long-Term Debt	3,019,435	2,932,258	3%
Debt Issuance Expense	-	179,888	-100%
Amortization of Bond Discount / Premium	(322,476)	(280,269)	-15%
Amortization of Loss on Reacquired Debt	29,741	31,458	-5%
Other Expenses (Note 6)	<u>1,075,900</u>	<u>1,156,227</u>	-7%
Total Other Expense:	<u>3,802,600</u>	<u>4,019,561</u>	-5%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>7,400,979</u>	<u>8,412,974</u>	-12%
Capital Contributions - Facility Development Fees (Note 7)	1,003,371	1,161,550	-14%
Transfers From General Fund	-	-	NA
Transfers To Broadband Fund (Note 12)	<u>(30,000)</u>	<u>(30,000)</u>	0%
Total of Capital Contributions and Transfers to Other Funds	<u>973,371</u>	<u>1,131,550</u>	-14%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	<u>8,374,350</u>	<u>9,544,524</u>	-12%
Prior Period Adjustments	<u>-</u>	<u>-</u>	
CHANGE IN NET POSITION	<u>\$ 8,374,350</u>	<u>\$ 9,544,524</u>	-12%

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
MONTHLY STATEMENT OF OPERATIONS
CY 2022 ACTUAL**

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
OPERATING REVENUES:													
Power Sales Revenue	\$ 7,106,822	\$ 6,564,209	\$ 6,034,032	\$ 5,633,662	\$ 4,592,030	\$ 4,862,072	\$ 6,132,766	\$ 6,594,126	\$ 6,385,446	\$ 5,358,009	\$ 5,534,160	\$ 6,238,645	\$ 71,035,977
Utility Occupation Tax	659,673	609,267	559,477	522,822	426,067	451,207	569,156	612,041	592,651	497,202	513,579	579,847	6,592,988
Other Operating Revenues (Note 3)	76,814	82,872	116,786	168,443	257,009	246,715	138,964	222,822	171,291	204,506	141,359	204,907	2,032,488
Total Operating Revenues	7,843,308	7,256,348	6,710,295	6,324,927	5,275,106	5,559,994	6,840,886	7,428,989	7,149,388	6,059,717	6,189,098	7,023,399	79,661,453
OPERATING EXPENSES:													
Power	3,646,132	3,422,651	2,790,798	2,951,213	2,440,531	2,702,228	3,336,252	3,412,831	3,077,564	2,656,541	2,779,602	3,799,562	37,015,906
Transmission	425,789	416,319	375,637	332,742	317,124	503,114	503,225	547,429	441,496	319,488	451,679	653,176	5,287,218
Total Purchased Power	4,071,921	3,838,970	3,166,435	3,283,955	2,757,655	3,205,342	3,839,477	3,960,260	3,519,060	2,976,029	3,231,281	4,452,738	42,303,124
Distribution Operations and Maintenance (O&M)													
Distribution - Operations	232,019	274,962	321,569	213,876	248,141	378,882	263,443	294,203	327,869	289,669	330,323	538,114	3,713,071
Distribution - Maintenance	55,275	68,754	85,576	73,502	98,410	83,492	83,637	100,957	100,535	85,897	210,131	388,075	1,434,242
Total Distribution O&M	287,294	343,716	407,145	287,378	346,552	462,374	347,080	395,159	428,405	375,566	540,454	926,190	5,147,313
Customer Accounting													
Meter Reading Expense	37,241	35,795	66,220	52,138	33,238	48,009	43,329	23,610	34,928	23,835	23,161	150,877	572,381
Customer Records & Collections	95,597	104,877	121,661	108,595	99,603	97,326	95,745	92,079	(381,124)	90,876	82,699	88,706	696,640
Bad Debt Expense (Note 9)	11,210	11,210	11,210	11,210	11,210	11,210	11,210	11,210	11,210	11,210	11,210	178,486	301,796
Total Customer Accounting	144,048	151,882	199,090	171,943	144,050	156,545	150,284	126,900	(334,986)	125,922	117,070	418,068	1,570,817
Conservation & Customer Service (Note 10)	22,770	34,319	59,293	101,153	212,800	64,573	75,238	53,004	349,959	56,163	60,784	175,497	1,265,552
Administration & General	298,390	379,681	232,742	187,757	170,813	161,505	165,223	162,356	317,342	193,162	280,498	(425,416)	2,124,052
Depreciation	552,963	552,963	552,963	552,963	552,963	552,963	544,503	544,503	544,503	541,416	541,416	541,323	6,575,440
Taxes	961,586	880,899	812,388	759,168	616,063	648,820	815,876	871,324	651,422	720,361	744,552	834,566	9,317,027
Operating Transfer to Equipment Replacement Fund	32,360	32,360	32,360	32,360	32,360	32,360	32,360	32,360	32,360	32,360	32,360	32,360	388,317
Other Operating Expenses (Note 4)	-	575	887	-	269	251	330	787	-	699	327	-	4,125
Total Non-Power Operating Expenses	2,299,410	2,376,395	2,296,869	2,092,721	2,075,870	2,079,391	2,130,894	2,186,393	1,989,004	2,045,648	2,317,462	2,502,587	26,392,643
Total Operating Expenses	6,371,332	6,215,364	5,463,304	5,376,676	4,833,525	5,284,733	5,970,871	6,146,653	5,508,064	5,021,677	5,548,743	6,995,325	68,695,767
OPERATING INCOME (LOSS):	1,471,976	1,040,984	1,246,991	948,250	441,581	275,261	870,515	1,282,336	1,641,323	1,038,040	640,355	68,074	10,965,686
OTHER INCOME :													
Interest Income	11,510	6,947	9,696	9,641	12,799	21,366	29,912	39,674	43,153	48,047	47,132	73,322	353,198
Gain / (Loss) on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	(965,466)	(965,466)
Other Income (Note 5)	31,763	62,384	43,856	38,837	89,118	63,017	26,575	27,054	30,006	86,047	83,659	267,845	850,162
City Shops Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Income	43,273	69,331	53,553	48,477	101,917	84,383	56,487	66,728	73,159	134,094	130,791	(624,300)	237,894
OTHER EXPENSE :													
Interest on Long-Term Debt	251,798	251,798	251,798	251,798	251,798	251,798	251,798	266,383	253,622	253,622	241,610	241,610	3,019,435
Debt Issuance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of Bond Discount / Premium	(26,873)	(26,873)	(26,873)	(26,873)	(26,873)	(26,873)	(26,873)	(26,873)	(26,873)	(26,873)	(26,873)	(26,873)	(322,476)
Amortization of Loss on Reacquired Debt	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	904	29,741
Other Expenses (Note 6)	66,982	71,328	95,860	65,255	68,720	65,908	62,216	68,014	85,216	64,844	67,373	294,384	1,075,900
Total Other Expense:	294,529	298,875	323,407	292,802	296,267	293,455	289,763	310,146	314,586	294,014	284,731	510,025	3,802,600
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,220,721	811,439	977,137	703,925	247,232	66,189	637,238	1,038,918	1,399,896	878,120	486,415	(1,066,251)	7,400,979
Capital Contributions - Facility Development Fees (Note 7)	62,282	27,054	10,173	22,915	17,504	154,210	7,598	54,084	720	33,152	41,862	571,817	1,003,371
Transfers To Broadband Fund (Note 12)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(30,000)
Total of Capital Contributions and Transfers to Other Funds	59,782	24,554	7,673	20,415	15,004	151,710	5,098	51,584	(1,780)	30,652	39,362	569,317	973,371
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	1,280,503	835,994	984,810	724,340	262,236	217,899	642,336	1,090,502	1,398,116	908,773	525,776	(496,934)	8,374,350
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	\$ 1,280,503	\$ 835,994	\$ 984,810	\$ 724,340	\$ 262,236	\$ 217,899	\$ 642,336	\$ 1,090,502	\$ 1,398,116	\$ 908,773	\$ 525,776	\$ (496,934)	\$ 8,374,350

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
STATEMENT OF CASH FLOWS
December 31, 2022**

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Year To Date
Cash Flows From Operating Activities													
Receipts from power sales to customers	\$ 6,498,878	\$ 7,310,223	\$ 7,702,437	\$ 5,655,801	\$ 6,160,932	\$ 5,683,818	\$ 5,498,931	\$ 7,317,250	\$ 7,237,904	\$ 6,513,824	\$ 5,457,335	\$ 5,784,044	\$ 76,821,376
Other operating cash receipts	101,064	163,012	124,980	116,291	277,633	308,214	145,195	154,170	211,286	149,840	284,387	213,520	2,249,590
Receipts from interfund rents and services	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments for power	(5,064,071)	(220,144)	(7,506,215)	(2,769,869)	(2,958,730)	(2,434,509)	(2,659,914)	(3,331,956)	(3,446,909)	(3,125,577)	(2,685,808)	(2,685,808)	(38,889,511)
Payment for transmission	(690,331)	(46,832)	(842,816)	(375,637)	(332,742)	(317,124)	(503,114)	(503,225)	(547,429)	(441,496)	(319,488)	(319,488)	(5,239,722)
Payments to suppliers	(1,084,256)	(1,400,134)	(721,731)	(774,116)	(1,195,635)	(672,124)	(1,533,781)	(1,258,686)	(1,850,557)	(656,779)	(1,664,134)	264,087	(12,547,845)
Payments for utility tax	(660,152)	(609,745)	(560,448)	(523,301)	(426,538)	(451,629)	(569,663)	(612,524)	(593,138)	(497,693)	(514,058)	(580,328)	(6,599,218)
Payments to employees	(110,524)	(94,454)	(147,475)	(48,863)	(36,156)	(63,454)	(74,695)	(88,892)	(221,368)	(92,839)	(85,680)	(113,509)	(1,177,910)
Payments for interfund services	(228,941)	(202,814)	(234,643)	(242,320)	(170,145)	(178,851)	(226,872)	(213,274)	1,123,534	(122,232)	(218,223)	(25,364)	(940,145)
Net Cash Provided (Used) by Operating Activities	(1,238,335)	4,899,113	(2,185,912)	1,037,985	1,318,619	1,874,342	76,086	1,462,862	1,913,323	1,727,048	254,331	2,537,154	13,676,616
Cash Flows From Noncapital Financing Activities													
Interfund Loan Repayments Received	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer (to) / from Broadband Fund (Note 13)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(30,000)
Transfer (to) / from General Fund (Note 13)	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(30,000)
Cash Flows From Capital and Related Financing Activities													
Proceeds from Issuance of Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Issuance costs (Paid) Refunded	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal Paid on Long-Term Debt	-	-	-	-	-	-	-	-	-	-	(3,260,000)	-	(3,260,000)
Interest Paid on Long-Term Debt	-	-	-	-	(1,500,847)	-	-	-	-	-	(1,520,735)	-	(3,021,582)
Capital Contributions	62,282	27,054	10,173	24,660	17,504	85,686	7,598	54,084	720	33,152	41,862	41,504	406,280
Deferred Capital Contributions	-	-	-	37,200	31,200	-	-	-	-	-	-	-	84,000
Capital Contributions Refunded	-	-	-	(1,745)	-	(219,269)	-	-	-	-	-	-	(221,014)
Sale of Land	9,583	-	-	-	-	-	-	-	-	-	-	-	9,583
Acquisition and Construction of Capital Assets	(260,010)	(906,499)	(2,974,096)	(1,472,734)	(845,758)	(1,040,044)	(737,675)	(1,244,932)	(840,182)	(452,534)	(461,240)	(2,596,353)	(13,832,055)
Net Cash Provided (Used) by Capital and Related Financing Activities	(188,145)	(879,444)	(2,963,922)	(1,412,619)	(2,297,901)	(1,158,027)	(730,077)	(1,190,848)	(839,462)	(419,382)	(5,200,113)	(2,554,849)	(19,834,789)
Cash Flows From Investing Activities													
Interest Received on Investments	11,510	6,947	9,696	9,641	12,799	21,366	29,912	39,674	43,153	48,047	47,132	73,322	353,198
Premium Received on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments Sold	12,398,325	-	-	-	-	-	-	-	-	-	-	117,283	12,515,608
Investments Purchased *	-	-	-	-	-	-	-	-	-	-	-	-	(15,864,834)
Net Cash Provided (Used) by Investing Activities	12,409,835	6,947	9,696	9,641	12,799	21,366	29,912	39,674	43,153	48,047	47,132	(15,674,229)	(2,996,028)
Net Change in Cash and Cash Equivalents	10,980,856	4,024,115	(5,142,638)	(367,493)	(968,984)	735,181	(626,579)	309,189	1,114,514	1,353,214	(4,901,150)	(15,694,425)	(9,184,201)
Cash and Cash Equivalents at Beginning of Period	16,737,994	27,718,850	31,742,965	26,600,327	26,232,834	25,263,850	25,999,031	25,372,451	25,681,640	26,796,154	28,149,368	23,248,218	16,737,994
Cash and Cash Equivalents at End of Period	\$ 27,718,850	31,742,965	26,600,327	26,232,834	25,263,850	25,999,031	25,372,451	25,681,640	26,796,154	28,149,368	23,248,218	7,553,793	\$ 7,553,793
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities													
Net Operating Income	\$ 1,471,976	\$ 1,040,984	\$ 1,246,991	\$ 948,250	\$ 441,581	\$ 275,261	\$ 870,515	\$ 1,282,336	\$ 1,641,323	\$ 1,038,040	\$ 640,355	\$ 68,074	\$ 10,965,686
Adjustments to reconcile net operating income to net cash provided by operating activities:													
Depreciation & Amortization	552,963	552,963	552,963	552,963	552,963	552,963	544,503	544,503	544,503	541,416	541,416	541,323	6,575,440
Accrued Pension Expense	-	-	-	-	-	-	-	-	-	-	-	(662,148)	(662,148)
Other Income, Net	(44,802)	(8,945)	(52,003)	(26,419)	20,399	(2,891)	(35,641)	(40,961)	(55,210)	21,403	16,287	549,897	341,115
Changes in operating assets and liabilities:													
(Increase) / Decrease in Receivables	(1,262,135)	164,187	1,072,797	(659,975)	1,029,652	419,778	(1,207,481)	22,417	190,499	566,250	(515,448)	(846,032)	(1,025,489)
(Increase) / Decrease in Inventory	(112,975)	(133,728)	154,904	(6,661)	102,314	(485,822)	(664,670)	(157,664)	1,046,007	(36,098)	(422,459)	(61,813)	(778,666)
(Increase) / Decrease in Prepaid Expenses	(156,252)	3,737	14,006	14,225	14,225	8,981	19,469	(73,727)	(86,667)	(4,851)	(7,705)	15,398	(239,164)
Increase / (Decrease) in Power & Transmission AP	1,083,250	3,583,518	(5,179,048)	120,787	(531,545)	423,175	660,449	120,859	(437,833)	(636,226)	186,879	(966,806)	(1,572,542)
Increase / (Decrease) in Accounts Payable	(2,741,046)	(281,176)	13,582	181,970	(257,251)	733,627	(2,668)	(134,351)	(709,399)	338,001	(121,172)	2,928,069	(51,815)
Increase / (Decrease) in Accrued Wages	(9,688)	-	-	-	-	-	-	-	-	-	-	138,921	129,233
Increase / (Decrease) in Unearned Facility Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase / (Decrease) in Prepaid Leases	-	-	-	-	-	-	-	-	-	-	-	(5,034)	(5,034)
(Increase) in Expired Construction Allowances (Note 1)	-	-	-	-	-	-	-	-	-	-	-	-	-
(Increase) / Decrease in Deferred Charges	(19,626)	(22,427)	(10,104)	(87,155)	(53,719)	(50,730)	(108,388)	(100,550)	(219,901)	(100,885)	(63,820)	837,304	(0)
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Provided (Used) by Operating Activities	\$ (1,238,335)	\$ 4,899,113	\$ (2,185,912)	\$ 1,037,985	\$ 1,318,619	\$ 1,874,342	\$ 76,086	\$ 1,462,862	\$ 1,913,323	\$ 1,727,048	\$ 254,331	\$ 2,537,154	\$ 13,676,616
Contribution of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,313	\$ 530,313

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

City of Richland, Washington
 Electric Utility
 Notes to the Financial Statements
 December 31, 2022

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

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

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

Year-to-date facility fees collected from customers totaled \$490,280 of which \$406,280 was recognized as revenue and \$84,000 represents refundable construction allowances recorded as unearned revenue.

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

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

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

Other Operating Revenue YTD Through:	December 2022	December 2021	Difference
Permanent Service Fees	\$ 217,817	\$ 275,848	\$ (58,031)
New Account Fees	76,725	84,735	(8,010)
Rewire / Charges to Repair Damage	8,073	38,511	(30,438)
Delinquent Account Fees	351,251	(3,765)	355,016
Disconnect Fees	245,925	1,650	244,275
Pole Contracts	93,110	100,864	(7,753)
BPA - Conservation Program (EEI)	828,467	1,162,398	(333,931)
Other	211,120	133,503	77,617
Total Other Operating Revenue	\$ 2,032,488	\$ 1,793,744	\$ 238,744

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

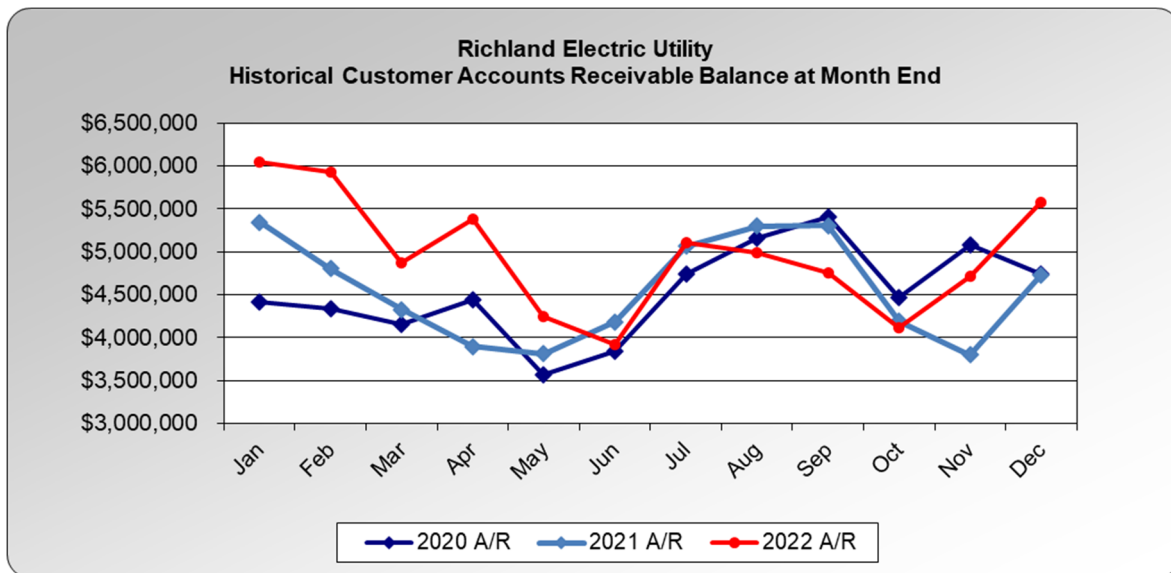
City of Richland, Washington
 Electric Utility
 Notes to the Financial Statements
 December 31, 2022

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

Other Income YTD Through:	December 2022	December 2021	Difference
Interest Collected on Conservation Loan Payments	\$ 45,074	\$ 45,934	\$ (861)
BPA - Conservation Admin Fee	116,092	233,844	(117,752)
Meter Reading Revenue	193,688	253,874	(60,186)
Work Performed for City Departments	454,057	539,649	(85,593)
Gain / (Loss) on Land sales and Disposition of Assets	36,218	17,174	19,044
Other	5,034	5,034	-
Total Other Income	\$ 850,162	\$ 1,095,510	\$ (245,348)

Other Income also includes revenues allocated to the Electric Utility for its share of Horn Rapids Industrial Park sale proceeds. In 1982, work was undertaken by the City to develop the Horn Rapids Industrial Park, Phase One. Proceeds from the sale of land at Horn Rapids Industrial Park are allocated to City Utility Funds from the Industrial Development Fund based on each utility's proportionate share of total improvement costs. The remaining maximum reimbursement due to the Electric Utility, contingent upon sale of Horn Rapids Industrial Park Phase One property as of December 2022 is \$135,794.

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 \$116,518 in facility development fee revenue (capital contributions) in the fourth quarter of 2022. 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 \$473,058 is comprised of \$404,535 in fees paid during the year and \$68,524 of expired refundable construction allowances.
8. The outstanding utility accounts receivable balance, net of allowance for doubtful accounts on December 31, 2022, is \$5,574,899. This represents a \$814,198 increase from the previous quarter. The following graph presents month-end customer accounts receivable balances during the last three calendar years.



City of Richland, Washington
 Electric Utility
 Notes to the Financial Statements
 December 31, 2022

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

Accounts Receivable YTD Through:	December 2022	December 2021	Difference
Write-Offs	\$ 305,712	\$ 3,900	\$ 301,811
Recoveries	4,294	6,793	(2,499)
Balance	\$ 5,574,899	\$ 4,734,541	\$ 840,359

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 suspended if the allowance becomes too high.

10. Conservation expenses may vary greatly from month-to-month and from budgeted amounts, as expenses for conservation supplies, educational materials, and payment of incentives to customers do not follow a regular schedule. In the fourth quarter of 2022, a total of \$523,078 was spent on ductless heat pumps, windows, insulation and conservation programs. Year-to-date expenses on conservation measures total \$1,826,986.

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

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

CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE MONTHLY ENERGY ACTIVITY
FOR THE PERIOD ENDED
December 2022

REVENUES: (Net of Utility Tax)	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total To Date	Budget	Variance	% Budget
Residential	\$ 4,211,209	\$ 3,567,505	\$ 3,236,964	\$ 2,547,811	\$ 2,183,469	\$ 2,046,994	\$ 3,015,702	\$ 3,142,045	\$ 2,824,342	\$ 2,155,610	\$ 2,435,926	\$ 3,786,181	\$ 35,153,758	\$ 33,391,687	\$ 1,762,071	5%
Small General Service	645,545	647,365	592,987	797,537	224,463	503,653	588,461	623,422	657,947	564,072	765,602	332,625	6,943,680	6,354,416	589,263	9%
Medium General Service	770,579	810,392	743,920	695,058	706,112	680,584	782,908	915,931	925,931	849,405	777,513	649,174	9,307,506	8,885,153	422,354	5%
Large General Service	598,573	657,030	613,001	652,823	582,024	639,547	658,841	749,296	754,316	712,909	592,422	534,890	7,745,671	8,943,882	(1,198,211)	-13%
Small Industrial	340,585	298,496	314,988	333,290	341,828	363,405	355,776	383,314	375,404	351,932	354,267	402,670	4,215,956	3,164,153	1,051,803	33%
Large Industrial	486,046	533,641	477,524	494,339	423,344	472,709	490,415	487,769	538,987	466,722	474,867	467,773	5,814,134	5,741,385	72,749	1%
Small Irrigation	1,920	1,292	1,854	20,810	9,939	4,299	23,575	15,135	23,826	16,611	7,876	5,352	132,489	134,273	(1,784)	-1%
Large Irrigation	1,903	942	1,414	42,694	70,312	101,429	166,449	226,545	234,797	190,041	76,465	17,837	1,130,830	1,151,015	(20,185)	-2%
Cable TV Amp	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620	(3,271)	158,554	67,502	(8,947)	-13%
Street Lighting	31,015	28,013	31,224	30,217	31,224	30,217	31,265	31,265	30,347	31,359	30,347	31,359	367,855	358,193	9,662	3%
Rental Lighting	10,465	10,009	11,070	10,251	10,377	10,655	10,778	10,481	10,841	10,622	10,024	10,928	126,480	126,863	(383)	0%
Traffic Lights	3,362	3,902	3,464	3,212	3,317	2,980	2,973	3,304	3,089	3,105	3,230	3,126	39,064	40,294	(1,230)	-3%
TOTAL REVENUES	\$ 7,106,822	\$ 6,564,209	\$ 6,034,032	\$ 5,633,662	\$ 4,592,030	\$ 4,862,072	\$ 6,132,766	\$ 6,594,126	\$ 6,385,446	\$ 5,358,009	\$ 5,534,160	\$ 6,238,645	\$ 71,035,977	\$ 68,358,814	\$ 2,677,163	4%

CONSUMPTION (kWh):													Total To Date	Budget	Variance	% Budget
Residential	49,039,611	41,279,574	36,354,431	27,133,139	23,367,853	21,489,861	32,671,389	35,444,762	31,219,771	22,625,124	25,506,629	42,997,932	389,130,076	363,298,440	25,831,636	7%
Small General Service	8,672,513	8,557,533	7,645,107	6,313,778	6,396,075	6,200,458	7,404,873	8,841,295	8,643,402	6,807,432	5,955,973	6,223,626	87,661,785	81,790,398	5,871,387	7%
Medium General Service	13,698,251	13,782,777	12,114,825	11,418,118	11,629,718	11,284,763	12,786,332	15,317,547	16,166,234	13,770,398	13,759,046	11,427,267	157,155,276	150,702,082	6,453,194	4%
Large General Service	11,598,180	12,041,400	10,807,040	12,275,920	10,485,140	11,312,580	12,189,280	13,585,040	13,728,440	12,780,740	9,460,100	9,411,980	139,675,840	160,761,678	(21,085,838)	-13%
Small Industrial	5,610,800	5,307,800	5,434,000	5,758,000	5,915,200	6,257,600	6,147,600	6,628,200	6,437,000	5,585,000	5,815,800	7,175,200	72,072,200	57,972,842	14,099,358	24%
Large Industrial	8,991,600	9,993,600	8,713,200	9,255,600	7,890,800	8,941,200	9,226,800	9,133,200	10,334,400	8,713,200	8,968,800	8,552,400	108,514,800	107,086,188	1,428,612	1%
Small Irrigation	28,124	19,883	21,581	26,973	54,735	175,679	227,307	245,067	353,832	240,112	129,185	44,584	1,567,062	1,752,109	(185,047)	-11%
Large Irrigation	23,849	14,030	22,991	241,635	880,123	1,368,193	2,591,007	3,779,317	4,034,037	2,856,070	878,835	103,131	16,793,218	17,412,958	(619,740)	-4%
Cable TV Amp	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	1,285,104	1,012,021	273,083	27%
Street Lighting	413,449	337,120	329,071	268,909	235,181	204,188	222,548	260,855	298,819	358,217	391,115	429,495	3,748,967	4,236,811	(487,844)	-12%
Rental Lighting	60,894	49,652	48,313	39,480	34,529	29,978	32,655	38,276	43,763	52,462	57,280	62,901	550,183	748,484	(198,301)	-26%
Traffic Lights	32,878	41,145	34,449	30,058	31,402	26,989	26,512	33,764	28,696	28,950	30,867	29,271	374,981	399,985	(25,004)	-6%
TOTAL CONSUMPTION (kWh):	98,277,241	91,531,606	81,632,100	72,868,702	66,827,848	67,398,581	83,633,395	93,414,415	91,395,486	73,924,797	71,060,722	86,564,599	978,529,492	947,173,997	31,355,495	3%

METERS: (Active meters at month end)													Monthly Avg	Budget	Variance	% Budget
Residential	25,436	25,434	25,426	25,407	25,405	25,414	25,417	25,403	25,415	25,419	25,431	25,444	25,421	25,682	(261)	-1%
Small General Service	2,469	2,469	2,476	2,477	2,480	2,488	2,484	2,488	2,492	2,495	2,499	2,493	2,484	2,485	(1)	0%
Medium General Service	310	310	311	310	308	303	303	301	300	299	297	301	304	323	(18)	-6%
Large General Service	51	52	51	50	51	49	49	49	49	49	49	49	50	57	(7)	-12%
Small Industrial	9	9	9	10	10	9	9	9	9	9	9	9	9	8	1	17%
Large Industrial	3	3	3	3	3	3	3	3	3	3	3	3	3	3	(0)	-2%
Small Irrigation	81	81	81	81	80	81	81	81	81	81	81	81	81	87	(6)	-7%
Large Irrigation	20	20	20	20	20	20	20	20	20	20	20	20	20	21	(1)	-7%
Cable TV Amp	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0%
Street Lighting (unmetered)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0%
Rental Lighting (Accounts)	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	0%
Traffic Lights	56	56	56	56	56	56	56	56	56	56	56	56	56	56	(0)	-1%
TOTAL ACTIVE METERS:	28,837	28,836	28,835	28,816	28,815	28,825	28,824	28,812	28,827	28,833	28,847	28,858	28,830	29,124	(293)	-1%

METERED DEMAND (kW):													Total To Date	Budget	Variance	% Budget
Residential	348	376	357	310	339	289	281	311	311	283	330	286	3,851	-	3,851	
Small General Service	25,029	19,773	19,748	16,780	17,888	25,032	19,539	23,325	20,892	19,028	144,265	35,156	386,455	-	386,455	
Medium General Service	37,027	35,998	34,734	32,149	32,540	31,402	36,655	40,758	39,585	35,488	38,470	3,833,013	4,227,819	433,461	3,794,358	875%
Large General Service	23,185	21,741	23,205	26,618	21,763	23,038	26,211	27,921	27,751	24,945	22,233	29,112	297,723	362,313	(64,590)	-18%
Small Industrial	11,248	10,053	10,782	11,090	11,733	12,587	11,803	12,532	12,404	9,513	10,475	14,991	139,211	111,340	27,871	25%
Large Industrial	18,871	19,808	19,450	18,262	17,338	16,694	17,622	17,767	17,798	17,202	16,871	18,875	216,559	217,814	(1,255)	-1%
Small Irrigation	117	93	90	158	390	501	644	615	616	600	555	600	4,603	-	4,603	
Large Irrigation	115	43	47	2,645	4,140	5,591	7,413	8,673	8,338	7,580	5,153	1,676	51,414	54,852	(3,438)	-6%
TOTAL METERED DEMAND (kW):	115,940	107,886	108,413	108,012	106,131	115,134	120,168	131,932	127,695	114,639	238,352	3,933,334	5,327,635	1,179,781	4,147,854	352%

ELECTRIC UTILITY CUSTOMERS:	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	26,768	26,773	26,307	26,773	26,914	26,892	26,954	26,917	26,977	26,615	26,877	26,732

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE REVENUE AND CONSUMPTION
FOR THE PERIOD ENDED
December 2022**

	CURRENT		VARIANCE	% VARIANCE	2022 - 2021	2022 YEAR	2022 - 2021
	QUARTER	BUDGET	FROM BUDGET	FROM	CURRENT QTR.	TO	YTD
POWER SALE REVENUE (Net of City Utility Tax):				BUDGET	(+/-)	DATE	(+/-)
Residential	\$ 8,377,717	\$ 8,536,161	\$ (158,444)	-2%	1,437,601	\$ 35,153,758	\$ 2,377,064
Small General Service	1,662,300	1,637,487	24,813	2%	158,763	6,943,680	336,573
Medium General Service	2,276,092	2,262,138	13,954	1%	70,250	9,307,506	406,890
Large General Service	1,840,221	2,399,889	(559,668)	-23%	(163,656)	7,745,671	(739,101)
Small Industrial	1,108,870	848,881	259,989	31%	69,435	4,215,956	414,469
Large Industrial	1,409,362	1,409,140	221	0%	(5,652)	5,814,134	173,525
Small Irrigation	29,839	31,917	(2,078)	-7%	(662)	132,489	5,325
Large Irrigation	284,343	234,651	49,693	21%	14,017	1,130,830	(193,064)
Cable TV Amp	7,970	21,011	(13,041)	-62%	(8,891)	58,554	(8,891)
Street Lighting	93,065	90,284	2,781	3%	1,529	367,855	8,057
Rental Lighting	31,573	33,700	(2,127)	-6%	(1,433)	126,480	67
Traffic Lights	9,462	11,049	(1,587)	-14%	(636)	39,064	(498)
TOTAL POWER SALE REVENUE:	\$ 17,130,814	\$ 17,516,308	\$ (385,494)	-2%	\$ 1,570,665	\$ 71,035,977	\$ 2,780,414
CONSUMPTION (kWh):							
Residential	91,129,685	93,353,788	(2,224,103)	-2%	17,334,029	389,130,076	29,117,622
Small General Service	18,986,751	21,139,693	(2,152,942)	-10%	(19,491)	87,661,785	1,968,315
Medium General Service	38,956,711	38,236,054	720,657	2%	2,555,175	157,155,276	7,084,098
Large General Service	31,652,820	42,922,630	(11,269,810)	-26%	(3,797,280)	139,675,840	(14,415,720)
Small Industrial	18,576,000	15,619,895	2,956,105	19%	(156,800)	72,072,200	3,724,000
Large Industrial	26,234,400	26,332,566	(98,166)	0%	(212,400)	108,514,800	4,082,400
Small Irrigation	413,881	491,037	(77,156)	-16%	(55,209)	1,567,062	(96,489)
Large Irrigation	3,838,036	3,408,653	429,383	13%	36,706	16,793,218	(3,870,483)
Cable TV Amp	321,276	315,005	6,271	2%	-	1,285,104	-
Street Lighting	1,178,827	1,400,685	(221,858)	-16%	9,413	3,748,967	5,560
Rental Lighting	172,643	231,545	(58,902)	-25%	-	550,183	(13,487)
Traffic Lights	89,088	114,360	(25,272)	-22%	(9,736)	374,981	(7,628)
TOTAL CONSUMPTION (kWh):	231,550,118	243,565,910	(12,015,792)	-5%	15,684,407	978,529,492	27,578,188
METERED DEMAND (kW):							
Residential	899	-	899		131	3,851	376
Small General Service	198,449	-	198,449		134,897	386,455	127,012
Medium General Service	3,906,971	111,885	3,795,086		3,802,692	4,227,819	3,807,685
Large General Service	76,290	99,034	(22,744)		(1,979)	297,723	(21,634)
Small Industrial	34,979	29,635	5,344		(16,082)	139,211	(9,724)
Large Industrial	52,948	53,070	(122)		487	216,559	683
Small Irrigation	1,380	-	1,380		(88)	4,603	(260)
Large Irrigation	14,409	12,159	2,250		(1,725)	51,414	(7,465)
TOTAL METERED DEMAND (kW):	4,286,325	305,783	3,980,542		3,918,333	5,327,635	3,896,673

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
COMPARATIVE REVENUE AND CONSUMPTION
FOR THE PERIOD ENDED
December 2022**

	CURRENT QUARTER	QUARTERLY BUDGET	% VARIANCE FROM BUDGET	MONTHLY AVERAGE		% VARIANCE FROM BUDGET
				Y-T-D ACTUAL	Y-T-D BUDGET	
POWER SALE REVENUE PER METER:						
(Net of Utility Tax)						
Residential	\$ 329	\$ 332	-1%	\$ 115	\$ 108	6%
Small General Service	666	652	2%	233	213	9%
Medium General Service	7,615	7,215	5%	2,548	2,295	10%
Large General Service	37,556	43,210	-15%	12,953	13,152	-2%
Small Industrial	123,208	131,437	-7%	38,327	33,752	12%
Large Industrial	469,787	460,956	2%	161,504	156,510	3%
Small Irrigation	368	365	1%	136	129	5%
Large Irrigation	14,217	10,686	25%	4,712	4,463	5%
Cable TV Amp	7,970	21,011	-164%	4,880	5,625	-15%
Street Lighting	93,065	90,284	3%	30,655	29,849	3%
Rental Lighting	79	84	-7%	26	26	0%
Traffic Lights	169	194	-15%	58	60	-3%
System Average Per Meter	<u>\$ 594</u>	<u>601</u>	-1%	<u>\$ 205</u>	<u>\$ 196</u>	5%
POWER SALE REVENUE PER KILOWATT HOUR:						
(Net of Utility Tax)						
	(\$/kWh)	(\$/kWh)		(\$/kWh)	(\$/kWh)	
Residential	\$ 0.2788	\$ 0.2785	0%	\$ 0.0903	\$ 0.0919	-2%
Small General Service	0.2649	0.2329	12%	0.0792	0.0777	2%
Medium General Service	0.1750	0.1778	-2%	0.0592	0.0590	0%
Large General Service	0.1752	0.1677	4%	0.0555	0.0556	0%
Small Industrial	0.1800	0.1629	10%	0.0585	0.0546	7%
Large Industrial	0.1612	0.1604	0%	0.0536	0.0536	0%
Small Irrigation	0.2502	0.1950	22%	0.0845	0.0766	9%
Large Irrigation	0.3265	0.2903	11%	0.0673	0.0661	2%
Cable TV Amp	0.0744	0.2001	-169%	0.0456	0.0667	-46%
Street Lighting	0.2381	0.1989	16%	0.0981	0.0845	14%
Rental Lighting	0.5512	0.4473	19%	0.2299	0.1695	26%
Traffic Lights	0.3187	0.2934	8%	0.1042	0.1007	3%
System Average Per Meter	<u>\$ 0.0740</u>	<u>\$ 0.0719</u>	3%	<u>\$ 0.0726</u>	<u>\$ 0.0722</u>	1%
KILOWATT HOURS PER METER:						
	(kWh)	(kWh)		(kWh)	(kWh)	
Residential	3,583	3,633	-1%	1,276	1,179	8%
Small General Service	7,608	8,415	-11%	2,941	2,743	7%
Medium General Service	130,346	121,970	6%	43,021	38,919	10%
Large General Service	645,976	772,829	-20%	233,572	236,400	-1%
Small Industrial	2,064,000	2,421,013	-17%	655,202	618,392	6%
Large Industrial	8,744,800	8,613,879	1%	3,014,300	2,919,159	3%
Small Irrigation	5,110	5,622	-10%	1,614	1,683	-4%
Large Irrigation	191,902	155,587	19%	69,972	67,518	4%
Cable TV Amp	321,276	315,005	2%	107,092	84,335	21%
Street Lighting	1,178,827	1,400,685	-19%	312,414	353,068	-13%
Rental Lighting	432	579	-34%	115	156	-36%
Traffic Lights	1,591	2,011	-26%	558	592	-6%
System Average Per Meter	<u>2,676</u>	<u>2,785</u>	-4%	<u>2,828</u>	<u>2,710</u>	4%

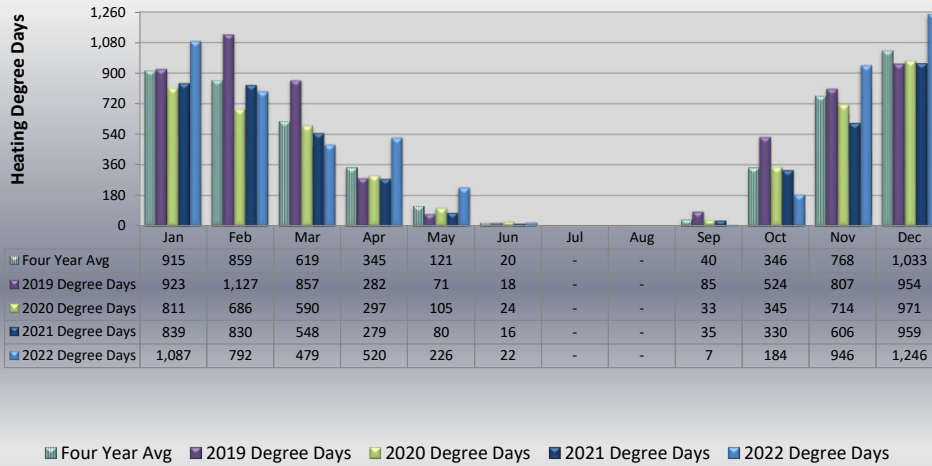
**CITY OF RICHLAND, WASHINGTON
KWH SALES
MONTHLY ACTIVITY
December 31, 2022**

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	2018	44,374,772	31,993,720	34,871,383	25,266,717	19,017,436	23,993,782	28,296,950	31,865,796	25,663,042	19,633,583	21,153,863	32,499,588	338,630,632
	2019	39,597,871	38,129,336	49,830,822	28,493,781	19,279,665	23,183,854	27,717,749	31,968,874	26,186,935	19,605,925	24,790,993	38,278,466	367,064,271
	2020	38,935,267	33,391,001	32,026,840	30,053,283	19,718,665	19,423,100	26,873,074	34,593,924	28,873,241	23,502,098	24,628,883	36,059,784	348,079,140
	2021	42,961,552	32,653,469	37,341,171	24,940,097	21,125,515	25,314,073	36,208,801	36,373,806	29,298,314	22,255,864	20,848,763	30,691,029	360,012,454
	2022	49,039,611	41,279,574	36,354,431	27,133,139	23,367,853	21,489,861	32,671,389	35,444,762	31,219,771	22,625,124	25,506,629	42,997,932	389,130,076
Small General Service	2018	8,282,479	7,819,252	7,116,595	6,473,358	6,110,969	6,809,052	7,084,700	8,231,129	7,717,449	6,561,513	6,346,530	7,322,110	85,875,136
	2019	8,130,451	7,935,304	9,050,455	7,192,512	5,743,845	6,419,529	6,990,012	7,704,998	7,359,460	6,192,677	6,580,247	7,100,470	86,399,960
	2020	7,922,069	7,873,541	6,785,986	6,098,899	4,868,686	5,097,523	5,986,353	7,517,741	7,006,860	6,158,758	6,446,476	6,724,282	78,487,194
	2021	7,779,373	7,469,306	6,905,812	6,476,957	6,064,756	6,428,885	8,108,563	8,955,264	8,498,312	6,416,984	6,039,814	6,549,444	85,693,470
	2022	8,672,513	8,557,533	7,645,107	6,313,778	6,396,075	6,200,458	7,404,873	8,841,295	8,643,402	6,807,432	5,955,973	6,223,346	87,661,785
Medium General Service	2018	14,411,016	13,579,218	11,530,411	11,809,374	11,208,347	12,781,338	13,002,108	14,762,239	14,539,444	12,562,350	11,880,108	11,934,156	154,000,109
	2019	12,583,823	12,900,908	13,137,528	12,793,248	11,301,161	12,017,764	12,753,141	13,546,771	15,933,091	12,978,479	12,569,284	12,930,762	155,445,960
	2020	11,981,289	14,945,342	12,184,535	11,649,312	10,224,047	11,570,896	13,356,128	13,627,983	11,466,564	11,744,235	11,826,692	11,744,235	144,758,487
	2021	12,162,982	11,921,031	11,465,540	11,256,256	10,488,859	11,759,542	13,301,710	16,054,935	15,258,787	12,549,015	11,830,679	12,021,842	150,071,178
	2022	13,698,251	13,782,777	12,114,825	11,418,118	11,629,718	11,284,763	12,786,332	15,317,547	16,166,234	13,770,398	13,759,046	11,427,267	157,155,276
Large General Service	2018	15,686,900	15,428,040	11,964,760	18,052,600	14,250,080	16,637,480	17,241,620	15,692,000	18,372,360	16,688,460	15,502,420	14,253,100	189,769,820
	2019	14,179,400	14,566,240	14,378,780	14,352,800	14,082,660	14,663,810	15,265,520	13,721,600	18,037,640	15,659,300	12,704,360	12,017,960	173,600,070
	2020	11,477,460	13,461,220	11,357,660	12,005,980	11,191,560	11,811,640	12,659,220	14,427,140	16,242,360	13,425,600	12,653,440	15,387,580	154,100,860
	2021	13,056,640	12,933,980	11,423,420	12,765,020	12,289,580	12,879,680	14,141,600	15,151,200	14,000,340	12,381,300	11,663,940	11,404,860	154,091,560
	2022	11,598,180	12,041,400	10,807,040	12,275,920	10,485,140	11,312,580	12,189,280	13,585,040	13,728,440	12,780,740	9,460,100	9,411,980	139,675,840
Small Industrial	2018	2,751,400	1,976,400	1,817,200	2,023,800	1,883,800	2,080,600	2,087,400	2,352,800	2,466,400	2,216,000	2,229,000	2,236,000	26,120,800
	2019	1,498,800	1,509,000	1,319,400	1,537,200	1,412,400	1,363,800	1,493,400	4,682,400	16,668,600	2,940,800	4,021,600	4,685,600	43,133,000
	2020	3,868,600	4,583,600	4,541,600	5,963,200	4,181,600	3,903,200	4,886,400	3,735,400	5,810,000	5,149,600	4,522,400	4,700,600	55,851,200
	2021	4,685,200	4,653,600	4,830,200	4,607,200	5,672,400	5,836,400	6,182,600	6,703,400	6,444,400	6,807,400	6,072,000	5,853,400	68,348,200
	2022	5,610,800	5,307,800	5,434,000	5,758,000	5,915,200	6,257,600	6,147,600	6,628,200	6,437,000	5,585,000	5,815,800	7,175,200	72,072,200
Large Industrial	2018	9,766,800	10,026,000	9,039,600	9,325,200	7,748,400	8,210,400	9,072,000	9,872,400	9,625,200	9,250,800	9,825,600	8,470,800	110,233,200
	2019	5,408,400	5,833,200	5,516,400	5,796,000	4,767,600	4,852,800	4,741,200	5,331,600	4,844,400	4,980,000	5,392,800	5,275,200	62,739,600
	2020	9,568,800	10,219,200	8,959,200	9,716,400	7,278,000	8,372,400	7,125,600	7,981,200	7,704,000	7,100,400	8,516,400	7,970,400	100,512,000
	2021	8,343,600	8,580,000	7,447,200	8,732,400	8,337,600	8,667,600	9,037,200	9,279,600	9,560,400	8,481,600	9,216,000	8,749,200	104,432,400
	2022	8,991,600	9,993,600	8,713,200	9,255,600	7,690,800	8,941,200	9,226,800	9,133,200	10,334,400	8,713,200	8,968,800	8,552,400	108,514,800
Small Irrigation	2018	30,131	24,302	34,936	21,708	77,967	207,491	323,463	331,831	239,926	193,005	48,773	1,821,144	
	2019	23,238	22,794	25,687	17,563	50,723	163,292	270,616	290,701	307,021	258,217	168,801	58,328	1,656,981
	2020	25,840	14,998	10,035	20,824	110,048	188,869	251,090	274,364	288,970	290,624	140,492	46,807	1,662,961
	2021	17,719	10,685	14,422	22,364	88,955	196,765	252,630	293,120	297,801	242,759	180,958	45,373	1,663,551
	2022	28,124	19,883	21,581	26,973	54,735	175,679	227,307	245,067	353,832	240,112	129,185	44,584	1,567,062
Large Irrigation	2018	26,048	25,242	21,682	333,680	1,031,450	2,728,856	3,337,388	4,139,524	3,731,862	2,347,586	1,464,697	59,173	19,247,188
	2019	20,621	16,831	15,302	30,940	735,144	2,242,361	2,876,605	2,989,637	3,208,301	2,084,431	902,754	50,023	15,172,950
	2020	18,246	20,251	108,912	163,069	1,370,968	2,098,460	2,758,538	3,323,710	3,299,247	2,347,997	981,071	56,975	16,546,544
	2021	22,252	19,252	17,673	278,619	1,570,589	2,622,592	3,852,844	4,716,033	3,762,517	2,507,068	1,212,151	82,111	20,663,701
	2022	23,849	14,030	22,991	241,635	880,123	1,368,193	2,591,007	3,779,317	4,034,037	2,856,070	878,835	103,131	16,793,218
Cable	2018	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	74,613	895,356
	2019	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
	2020	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
	2021	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	1,285,104
	2022	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	107,092	1,285,104
Street Lighting	2018	462,136	375,583	364,920	298,085	260,289	226,269	246,456	288,889	329,117	393,028	428,748	471,381	4,144,901
	2019	455,089	370,412	359,994	294,148	257,166	223,276	244,547	286,641	327,733	392,879	303,597	303,597	3,819,079
	2020	303,597	303,597	303,597	303,597	303,597	303,597	303,597	303,597	303,597	387,102	422,742	466,167	4,008,384
	2021	451,268	332,116	323,068	264,321	231,601	201,080	219,033	257,236	294,270	354,826	388,245	426,343	3,743,407
	2022	413,449	337,120	329,071	268,909	235,181	204,188	222,548	260,855	298,819	358,217	391,115	429,495	3,748,967
Rental Lighting	2018	89,248	67,578	65,684	53,675	46,943	40,757	52,009	59,465	71,285	77,062	84,450	77,062	852,527
	2019	83,149	67,628	65,552	53,567	46,849	40,675	51,933	59,378	71,181	84,011	92,255	76,866	760,484
	2020	89,311	72,822	65,550	48,568	42,476	42,090	46,658	53,479	64,109	69,997	76,866	71,016	760,484
	2021	74,381	49,652	48,313	39,480	34,529	29,978	32,655	38,276	43,763	52,462	57,280	62,901	563,670
	2022	60,894	49,652	48,313	39,480	34,529	29,978	32,655	38,276	43,763	52,462	57,280	62,901	563,670
Traffic Lights	2018	37,503	37,305	35,392	35,074	28,008	29,053	28,739	28,764	29,586	31,496	35,325	36,589	392,834
	2019	37,845	39,800	39,852	31,278	29,546	27,772	26,305	27,225	30,744	38,229	31,421	38,419	388,436
	2020	34,040	39,820	35,212	31,086	31,698	26,067	25,910	26,001	27,452	28,445	33,623	39,461	381,215
	2021	35,436	38											

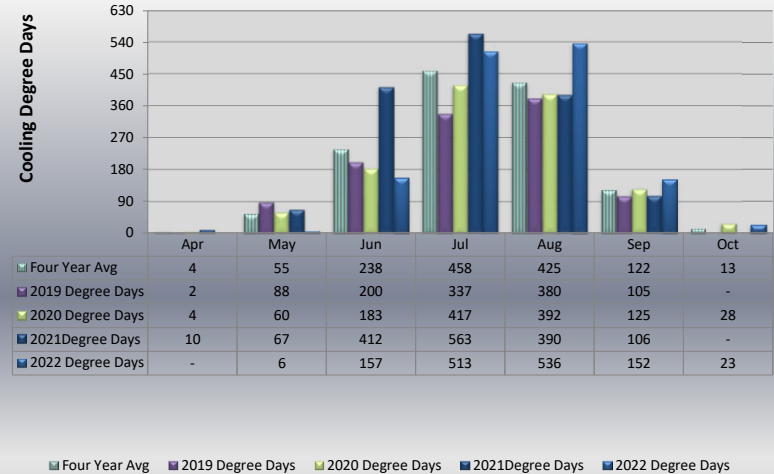
City of Richland, Washington Electric Utility December 31, 2022

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

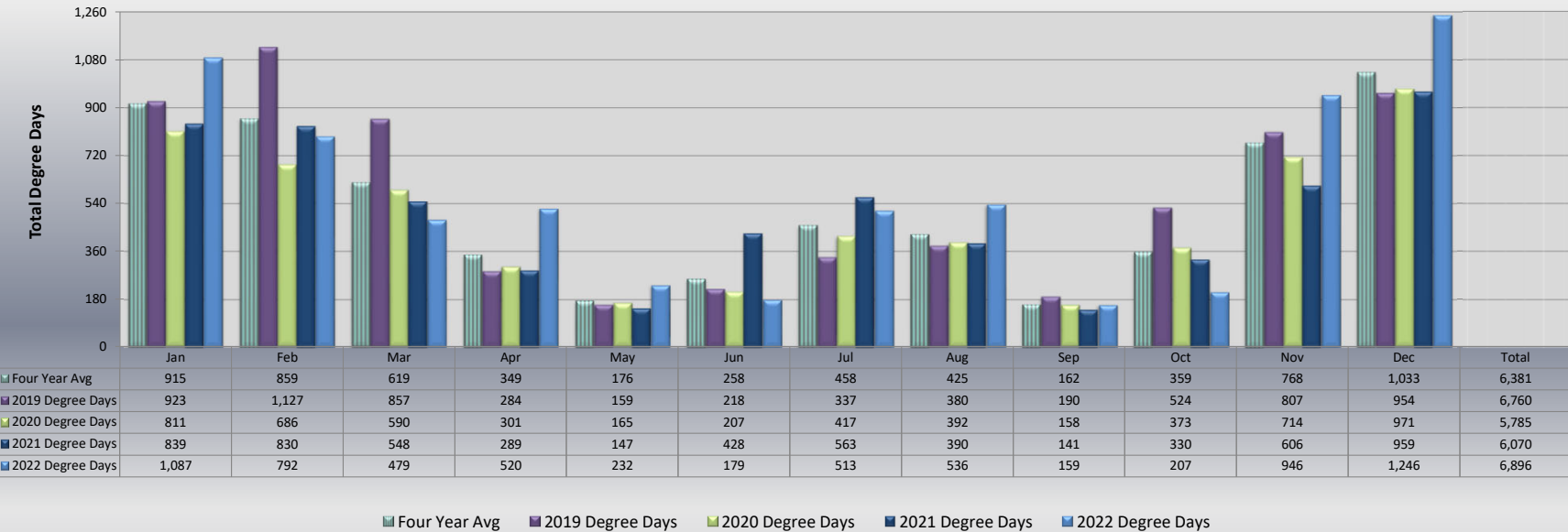
Heating Degree Days By Month



Cooling Degree Days By Month



Total Degree Days By Month



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

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED BALANCE SHEET
As of December 31, 2022**

Acct. No.	Account Title	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
ASSETS													
12400	Premium on Investments	-	-	-	-	-	-	-	-	-	-	-	-
12805	Cash - Insurance Set Aside	-	-	-	-	-	-	-	-	-	-	-	-
12809	Cash - Reserved for BPA REP Refund	-	-	-	-	-	-	-	-	-	-	-	-
12810	Cash - Bond Redemption	1,691,695.50	2,215,160.65	2,738,625.80	3,262,090.95	2,284,708.97	2,808,174.12	3,331,639.27	3,869,688.98	4,394,977.20	4,920,265.42	572,390.73	1,005,250.67
12813	Cash - Conservation Loan (LGIP)	307,934.67	307,960.26	308,019.26	308,121.74	308,306.07	308,562.30	308,985.06	309,574.47	310,226.18	311,025.47	311,985.79	-
12814	Cash - Bond Reserve (LGIP)	5,289,515.35	5,289,949.50	5,290,950.62	5,292,689.42	5,295,816.89	5,300,164.35	5,307,337.28	5,317,337.78	5,328,395.36	5,341,957.02	5,304,277.61	-
12840	Cash - Operating Reserve	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00
12845	Cash - 2018 Bonds (LGIP)	-	-	-	-	-	-	-	-	-	-	-	-
12847	Cash - 2019 Bonds (LGIP)	1,091,030.07	1,063,151.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12850	Cash - 2021 Bonds (LGIP)	7,007,022.87	7,007,605.11	5,713,298.95	4,841,661.34	4,616,248.73	4,170,107.10	4,149,198.96	3,622,556.84	3,535,315.88	3,544,547.91	3,609,465.39	-
12855	Cash - Capital Set Aside Bond	-	-	-	-	-	-	-	-	-	-	-	-
12851	Investments - Unrestricted	-	-	-	-	-	-	-	-	-	-	-	7,149,269.08
12857	Investments - Bond Reserve	-	-	-	-	-	-	-	-	-	-	-	5,258,036.11
12860	Investments - Conservation Loan	-	-	-	-	-	-	-	-	-	-	-	313,077.33
12861	Investments - Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	2,061,701.91
12870	Cash - Facility Fees	458,707.82	477,507.34	425,246.69	441,368.86	427,135.47	493,735.78	485,441.25	514,940.98	451,086.96	455,164.03	474,400.25	240,415.37
12870	Cash - Facility Fees - Large Projects	-	-	-	-	-	-	-	-	-	-	-	-
12870	Cash - Facility Fees Subject To Refund	640,824.55	640,824.55	640,824.55	678,024.55	709,224.55	437,031.76	437,031.76	437,031.76	437,031.76	437,031.76	437,031.76	437,031.76
13100	Cash - Unrestricted	6,052,147.08	9,575,998.09	6,270,997.74	6,172,626.64	6,509,300.20	7,352,184.98	6,192,549.02	6,504,318.69	7,203,951.98	8,061,776.86	7,492,948.98	829,641.06
13100	Cash - Credit Support Reserve (NIES)	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00	639,000.00
13130	Cash - Conservation Loan	2,140,972.06	2,125,808.72	2,173,363.47	2,197,250.28	2,074,109.36	2,090,070.42	2,121,268.84	2,067,190.82	2,096,168.63	2,038,599.16	2,006,717.19	2,002,454.33
14100	Energy Conservation Loans	1,193,289.86	1,209,257.48	1,170,725.96	1,153,394.07	1,284,347.75	1,274,213.02	1,250,679.03	1,309,378.08	1,288,197.11	1,351,151.48	1,386,943.70	1,395,795.97
14101	Energy Conservation Loans Billed Monthly	142,650.46	147,043.14	143,872.45	142,531.65	143,872.45	144,291.30	143,478.65	143,808.58	142,535.65	144,891.53	146,821.66	147,558.32
14200	A/R - Customer Billings	6,101,315.50	6,007,745.48	4,955,135.45	5,471,438.59	4,352,843.97	3,894,342.91	4,941,935.98	4,844,548.60	4,610,395.37	3,981,598.57	4,590,477.57	5,629,771.28
14300	A/R - Misc.	215,925.10	135,657.49	135,118.06	212,718.65	239,930.17	173,501.45	196,209.83	290,182.17	273,220.88	329,092.17	220,647.31	155,322.52
14310	A/R - Pole Contracts	-	-	-	-	-	-	-	-	-	-	-	-
14320	Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
14400	Provision for Uncollectible	(62,787.98)	(74,372.92)	(85,556.56)	(96,743.69)	(107,908.30)	20,364.36	160,696.61	148,740.85	150,306.07	137,984.04	126,658.53	(54,872.00)
15400	Materials and Supplies	4,970,704.88	5,104,433.29	4,949,529.32	4,956,190.16	4,853,875.99	5,339,698.23	6,004,368.15	6,162,032.34	5,066,051.98	5,102,150.18	5,524,609.23	5,586,422.13
15410	Exempt Materials and Supplies	6,402.69	6,402.69	6,402.69	6,402.69	6,402.69	6,402.69	6,402.69	6,402.69	6,402.69	6,402.69	6,402.69	6,402.69
16300	Stores Expense - Clearing	29,942.11	59,684.08	89,354.06	119,125.14	148,792.37	164,795.82	194,271.08	224,358.01	275,589.40	313,993.87	340,472.32	-
16500	Prepaid Expenses	446,765.04	443,028.46	429,022.38	414,797.80	400,573.22	391,592.64	372,124.06	445,851.48	532,518.40	537,369.82	545,075.02	529,676.70
16512	WCIA Insurance Deposit	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
17200	Net Pension Asset	4,921,406.00	4,921,406.00	4,921,406.00	4,921,406.00	4,921,406.00	4,921,406.00	4,921,406.00	4,921,406.00	4,921,406.00	4,921,406.00	4,921,406.00	1,866,386.00
17210	Lease Receivable	-	-	-	-	-	-	-	-	-	-	-	528,760.25
18171	Unamortized Prem - 2013 Rev Ref Bonds	(1,397,810.00)	(1,392,218.76)	(1,386,627.52)	(1,381,036.28)	(1,375,445.04)	(1,369,853.80)	(1,364,262.56)	(1,358,671.32)	(1,353,080.08)	(1,347,488.84)	(1,341,897.60)	(1,336,306.36)
18172	Unamortized Prem - 2015 Bonds	(1,609,002.25)	(1,603,356.63)	(1,597,711.01)	(1,592,065.39)	(1,586,419.77)	(1,580,774.15)	(1,575,128.53)	(1,569,482.91)	(1,563,837.29)	(1,558,191.67)	(1,552,546.05)	(1,546,900.43)
18173	Unamortized Prem - 2018 Bonds	(954,464.32)	(951,375.44)	(948,286.56)	(945,197.68)	(942,108.80)	(939,019.92)	(935,931.04)	(932,842.16)	(929,753.28)	(926,664.40)	(923,575.52)	(920,486.64)
18174	Unamortized Prem - 2019 Bonds	(2,386,622.55)	(2,377,912.25)	(2,369,201.95)	(2,360,491.65)	(2,351,781.35)	(2,343,071.05)	(2,334,360.75)	(2,325,650.45)	(2,316,940.15)	(2,308,229.85)	(2,299,519.55)	(2,290,809.25)
18175	Unamortized Prem - 2021 Bonds	(1,143,409.75)	(1,139,572.80)	(1,135,735.85)	(1,131,898.90)	(1,128,061.95)	(1,124,225.00)	(1,120,388.05)	(1,116,551.10)	(1,112,714.15)	(1,108,877.20)	(1,105,040.25)	(1,101,203.30)
18400	Clearing Account - Overhead	(16,447.96)	(42,467.54)	(80,651.93)	(62,443.99)	(64,023.58)	(42,220.64)	2,493.57	18,564.26	138,499.03	175,573.48	163,405.38	0.00
18410	Clearing Account - Equipment	11,098.59	30,599.28	49,146.11	88,431.49	112,813.12	134,787.01	172,060.72	189,880.93	205,542.45	227,055.93	274,247.04	-
18500	Deferred Debits - Temp. Facilities	(6,525.00)	(13,725.00)	(18,225.00)	(29,350.00)	(35,200.00)	(45,100.00)	(51,175.00)	(56,350.00)	(57,475.00)	(58,600.00)	(59,725.00)	(60,850.00)
18610	Deferred Debits - Damages & Claims	1,557.76	7,961.25	12,532.78	23,548.53	30,648.53	34,498.26	34,498.26	76,245.12	110,443.03	119,960.62	123,854.30	-
18620	Deferred Debits - Pension	595,660.00	595,660.00	595,660.00	595,660.00	595,660.00	595,660.00	595,660.00	595,660.00	595,660.00	595,660.00	595,660.00	1,826,807.00
18630	Deferred Debits - OPEB	92,502.44	92,502.44	92,502.44	92,502.44	92,502.44	92,502.44	92,502.44	92,502.44	92,502.44	92,502.44	92,502.44	65,587.30
18640	Conservation Programs	588,537.24	589,412.09	622,650.18	718,580.78	659,073.77	645,776.20	666,970.60	600,895.28	682,399.19	636,086.74	624,703.67	668,708.06
18916	Unamortized Loss on 2001 Refunded	17,172.40	15,455.16	13,737.92	12,020.68	10,303.44	8,586.20	6,868.96	5,151.72	3,434.48	1,717.24	0.00	0.00
18925	Unamort Loss 2003 Rev & Rev Ref Bonds	76,572.08	76,032.84	75,493.60	74,954.36	74,415.12	73,875.88	73,336.64	72,797.40	72,258.16	71,718.92	71,179.68	70,640.44
18926	Unamort Loss 2009 Rev & Rev Ref Bonds	84,379.27	83,984.97	83,590.67	83,196.37	82,802.07	82,407.77	82,013.47	81,619.17	81,224.87	80,830.57	80,436.27	80,041.97
	SUBTOTAL ASSETS	39,639,561.58	43,676,130.22	37,326,110.77	37,722,405.60	35,685,172.47	36,552,368.43	37,911,082.25	38,554,017.50	38,712,841.20	39,665,861.96	35,798,366.54	33,645,080.27
CWIP													
10200	Electric Plant Purchased	-	-	-	-	-	-	-	-	-	-	-	-
10700	Utility Plant Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-
10710	Utility Plant Work in Progress	1,105,006.75	1,232,423.66	1,424,684.33	1,587,809.21	1,742,131.39	1,891,370.32	2,035,959.50	2,162,632.77	2,346,559.98	2,468,715.66	2,652,212.33	764,426.81
10720	Construction W I P Ret	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL CWIP	1,105,006.75	1,232,423.66	1,424,684.33	1,587,809.21	1,742,131.39	1,891,370.32	2,035,959.50	2,162,632.77	2,346,559.98	2,468,715.66	2,652,212.33	764,426.81
FIXED ASSETS													
34100	Leasehold Structures & Improve - Solar Gen	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88	8,092.88
35000	Land and Land Rights	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87	586,985.87
35300	Station Equipment	17,149.42	17,149.42	17,149.42	17,149.42	17,149.42	17,265.85	17,265.85	17,265.85	17,265.85	17,265.85	17,265.85	16,928.56
35400	Towers & Fixtures	16,360.40	16,360.40	16,360.40	16,360.40	16,360.40	16,360.40	16,360.40	16,360.40	16,360.40	16,360.40	16,360.40	16,360.40
35500	Poles & Fixtures	5,735,984.83	5,736,227.78	5,810,610.45	5,814,142.87	5,815,013.55	5,815,910.38	5,816,086.32	5,817,435.21	5,817,435.21	5,817,552.51	5,818,285.60	5,825,928.51
35600	Conductor - Overhead	1,474,515.99	1,476,458.89	1,476,709.67	1,476,826.10	1,477,932.20	1,478,909.1						

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED BALANCE SHEET
As of December 31, 2022**

Acct. No.	Account Title	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
36210	1st Street Substation	1,993,018.08	1,993,018.08	1,993,018.08	1,993,018.08	1,993,018.08	1,993,018.08	1,993,018.08	1,993,018.08	1,993,018.08	1,993,018.08	1,993,018.08	1,993,018.08
36211	1st Street Substation - SCADA	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15	50,821.15
36212	SCADA System - Wide	629,071.61	629,385.70	630,397.78	630,711.87	631,758.85	632,317.24	632,736.03	634,236.70	634,655.49	634,795.09	635,423.28	636,233.32
36220	Tapteal Substation	791,701.40	791,701.40	791,701.40	791,701.40	791,701.40	791,701.40	791,701.40	791,701.40	791,701.40	791,701.40	791,701.40	791,701.40
36221	Tapteal Substation - SCADA	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03	66,140.03
36230	Richland SW Sub-Stn Expa	1,509,675.81	1,509,675.81	1,509,675.81	1,509,675.81	1,509,675.81	1,509,675.81	1,509,675.81	1,509,675.81	1,509,675.81	1,509,675.81	1,509,675.81	1,509,675.81
36231	Richland SW Sub-Stn SCADA	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86	76,309.86
36250	Sub Stn Equip - Snyder St	3,659,237.04	3,659,237.04	3,660,464.79	3,660,464.79	3,660,464.79	3,660,464.79	3,660,464.79	3,660,464.79	3,660,464.79	3,660,464.79	3,660,464.79	3,659,237.04
36251	Snyder - SCADA	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45	125,836.45
36260	Stevens Sub	2,198,430.76	2,198,430.76	2,201,775.76	2,201,775.76	2,201,775.76	2,201,775.76	2,267,056.22	2,269,671.12	2,269,671.12	2,269,671.12	2,265,098.37	2,267,887.80
36261	Stevens Sub - SCADA	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50	178,159.50
36265	Leslie Sub	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84	4,363,563.84
36266	Leslie Sub - SCADA	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64	3,577.64
36270	Thayer Sub	3,965,277.26	3,965,277.26	3,965,277.26	3,965,277.26	3,965,277.26	3,965,277.26	3,965,277.26	3,965,277.26	3,965,277.26	3,965,277.26	3,965,277.26	3,965,277.26
36271	Thayer Sub - SCADA	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73	124,852.73
36275	Sandhill Crane Substation	2,931,293.36	2,931,293.36	2,931,293.36	2,931,293.36	2,931,293.36	2,931,293.36	2,931,293.36	2,941,132.60	2,941,927.44	2,942,384.18	2,942,708.50	2,943,050.13
36276	Sandhill Crane - SCADA	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08	69,132.08
36281	SCADA Master - Shop	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51	51,135.51
36285	City View Substation	2,337,154.71	2,342,120.97	2,342,622.37	2,343,139.44	2,343,407.96	2,345,651.34	2,352,562.19	2,369,880.19	2,405,587.48	2,411,953.98	2,420,895.23	2,476,204.73
36290	SE Richland Substation	4,697,401.05	5,015,607.40	5,349,653.75	5,771,427.75	5,775,204.72	5,931,106.88	5,934,210.13	6,162,066.86	6,162,066.86	6,162,066.86	6,162,066.86	6,231,942.75
36291	SE Richland Substation - SCADA	-	-	5,762.95	20,844.97	25,826.53	35,934.22	35,934.22	36,715.92	36,715.92	36,715.92	36,715.92	36,715.92
36292	Dallas Substation	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40	80,790.40
36300	Storage Battery Equipment	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64	11,323.64
36400	Poles, Towers, Fixtures	8,922,907.83	8,939,978.80	8,946,614.00	8,950,979.71	8,961,338.52	8,976,283.93	8,989,773.99	9,003,328.66	9,023,702.02	9,037,690.59	9,090,326.98	9,115,125.12
36500	Conductor - Overhead	8,967,444.71	8,967,555.97	9,040,488.15	9,074,524.40	9,075,510.95	9,075,510.95	9,078,139.07	9,078,725.73	9,080,110.47	9,080,597.99	9,097,704.46	9,108,762.81
36600	Conduit - Underground	43,480,606.48	43,648,719.07	43,806,535.49	44,103,417.04	44,266,212.36	44,426,252.62	44,447,440.56	44,450,602.96	44,452,172.75	44,453,052.46	44,445,052.46	45,140,431.51
36700	Conductor - Underground	44,814,707.99	44,845,128.67	45,054,158.25	45,119,716.40	45,238,383.36	45,298,589.02	45,387,690.56	45,488,965.79	45,532,131.73	45,553,514.58	45,589,676.63	47,297,039.57
36710	Underground Cond and Dev	15,446,547.07	15,614,520.19	15,800,840.08	16,133,828.76	16,340,505.82	16,530,226.94	16,569,913.16	16,659,408.82	16,679,912.19	16,704,935.93	16,710,647.06	16,804,604.43
36800	Line Transformers	9,816,427.72	9,816,427.72	9,816,427.72	9,816,427.72	9,816,427.72	9,816,427.72	9,816,427.72	9,816,427.72	9,816,427.72	9,816,427.72	9,816,427.72	9,816,427.72
36810	Line Transformers - Overhead	2,066,678.72	2,066,678.72	2,067,744.43	2,067,802.65	2,070,346.27	2,070,436.95	2,073,419.83	2,074,432.15	2,074,677.94	2,075,117.80	2,084,066.00	2,091,822.37
36820	Line Transformers - Underground	12,980,818.17	12,984,702.63	13,025,438.77	13,100,015.19	13,111,569.60	13,143,144.60	13,146,890.97	13,232,305.70	13,338,841.57	13,443,140.50	13,491,788.36	13,584,049.38
36840	Dist Plant Line Transform	50,051.35	50,051.35	50,051.35	50,356.98	50,356.98	50,356.98	50,356.98	50,356.98	50,356.98	50,356.98	50,356.98	50,051.35
36900	Services	6,654,224.15	6,667,235.74	6,676,205.12	6,679,945.86	6,687,676.55	6,707,893.67	6,718,311.17	6,731,180.24	6,741,449.71	6,752,899.35	6,758,882.61	6,799,360.72
36910	Services - Overhead	740,148.29	740,417.43	741,705.42	743,303.12	745,272.80	746,517.04	747,082.45	747,422.93	748,754.11	749,373.55	749,718.54	750,049.14
36920	Services - Underground	4,721,936.49	4,733,280.79	4,748,251.72	4,762,536.72	4,775,246.81	4,787,585.85	4,798,358.65	4,813,615.01	4,822,994.61	4,835,701.12	4,845,739.47	4,861,893.53
37000	Meters	4,727,867.13	4,736,914.06	4,753,966.14	4,767,002.21	4,778,412.59	4,789,122.91	4,798,152.91	4,806,179.39	4,812,102.05	4,820,313.94	4,828,522.30	4,845,701.48
37100	Installation Cust. Premises	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08	119,716.08
37200	Leased Pr. Cust. Premises	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82	1,039,967.82
37300	Lighting and Signal System	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76	3,616,801.76
37320	Traffic Signals	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09	805,746.09
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	144.60	144.60
38900	Land and Land Rights	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	20,097.17	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	300,991.49	300,991.49
39010	S & I - City Shops Elec	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18	8,052,810.18
39020	S & I - City Shops Non-Elec	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00	4,032,582.00
39100	Office Furniture & Fixtures	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11	564,657.11
39200	Transportation Equipment	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05	66,100.05
39300	Stores Equipment	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99	33,274.99
39400	Tools, Shop & Garage Equip	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68	242,174.68
39500	Laboratory Equip	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23	707,912.23
39600	Power Operated Equip	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44	542,417.44
39700	Communication Equip	3,152,669.30	3,152,669.30	4,769,830.00	4,770,900.21	4,878,264.61	4,878,503.21	5,228,337.88	5,538,432.88	5,905,220.37	6,012,240.40	6,012,540.40	6,265,660.51
39710	Communication Equip - Shops	216,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33	231,102.33
39712	Communication Equip - GEMS Software	-	-	-	-	-	-	-	-	-	-	-	-
39713	Work Order System	-	-	-	-	-	-	-	-	-	-	-	-
39800	Miscellaneous Equipment	1,207,763.63	1,208,153.63	1,208,153.63	1,208,153.63	1,208,153.63	1,350,814.91	1,350,814.91	1,562,855.60	1,563,418.97	1,563,418.97	1,610,521.13	2,583,977.50
	TOTAL FIXED ASSETS	234,753,520.68	235,532,602.42	238,314,437.39	239,624,046.09	240,315,481.75	241,206,286.64	241,799,372.19	242,917,630.84	243,573,885.22	243,904,263.78	244,182,007.07	248,620,022.09
ACCUMULATED DEPRECIATION													
10810	Accum Depr - Transmission	(1,078,072.87)	(1,097,605.11)	(1,117,137.37)	(1,136,669.61)	(1,156,201.87)	(1,175,734.1						

CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED BALANCE SHEET
As of December 31, 2022

Acct. No.	Account Title	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
22155	Cur Ptn LTD - 2021 Bonds	-	-	-	-	-	-	-	-	-	-	(175,000.00)	(175,000.00)
22161	2013 Rev Ref Bonds Outstanding	(14,165,000.00)	(14,165,000.00)	(14,165,000.00)	(14,165,000.00)	(14,165,000.00)	(14,165,000.00)	(14,165,000.00)	(14,165,000.00)	(14,165,000.00)	(14,165,000.00)	(13,475,000.00)	(13,475,000.00)
22162	2015 Rev Bonds Outstanding	(17,920,000.00)	(17,920,000.00)	(17,920,000.00)	(17,920,000.00)	(17,920,000.00)	(17,920,000.00)	(17,920,000.00)	(17,920,000.00)	(17,920,000.00)	(17,920,000.00)	(17,455,000.00)	(17,455,000.00)
22163	2018 Rev Bonds Outstanding	(13,455,000.00)	(13,455,000.00)	(13,455,000.00)	(13,455,000.00)	(13,455,000.00)	(13,455,000.00)	(13,455,000.00)	(13,455,000.00)	(13,455,000.00)	(13,455,000.00)	(13,025,000.00)	(13,025,000.00)
22164	2019 Rev Bonds Outstanding	(14,850,000.00)	(14,850,000.00)	(14,850,000.00)	(14,850,000.00)	(14,850,000.00)	(14,850,000.00)	(14,850,000.00)	(14,850,000.00)	(14,850,000.00)	(14,850,000.00)	(14,315,000.00)	(14,315,000.00)
22165	2021 Rev Bonds Outstanding	(6,415,000.00)	(6,415,000.00)	(6,415,000.00)	(6,415,000.00)	(6,415,000.00)	(6,415,000.00)	(6,415,000.00)	(6,415,000.00)	(6,415,000.00)	(6,415,000.00)	(6,240,000.00)	(6,240,000.00)
22830	Net Pension Liability	(344,074.00)	(344,074.00)	(344,074.00)	(344,074.00)	(344,074.00)	(344,074.00)	(344,074.00)	(344,074.00)	(344,074.00)	(344,074.00)	(344,074.00)	(1,076,136.00)
22840	Net OPEB Liability	(968,612.16)	(968,612.16)	(968,612.16)	(968,612.16)	(968,612.16)	(968,612.16)	(968,612.16)	(968,612.16)	(968,612.16)	(968,612.16)	(968,612.16)	(642,891.53)
23200	A/P - Accrued Power Bills	(6,775,784.42)	(10,359,301.98)	(5,180,254.37)	(5,301,040.91)	(4,769,496.37)	(5,192,670.96)	(5,853,119.59)	(5,973,978.59)	(5,536,145.18)	(4,899,918.85)	(5,086,797.76)	(4,119,992.16)
23209	Accts Pay - Inventory	-	(283.60)	(283.60)	(283.60)	(283.60)	(283.60)	(283.60)	(567.20)	(567.20)	(567.20)	(849.08)	(849.08)
23210	Accts Pay - Payroll	(255,469.78)	(255,469.78)	(255,469.78)	(255,469.78)	(255,469.78)	(255,469.78)	(255,469.78)	(255,469.78)	(255,469.78)	(255,469.78)	(255,469.78)	(316,713.01)
23211	Accts Pay - Excise Tax	(307,802.47)	(277,790.69)	(258,231.84)	(242,101.18)	(190,068.92)	(197,682.90)	(247,309.69)	(265,499.44)	(64,414.46)	(228,959.63)	(230,741.22)	(172.14)
23212	Accounts Payable	1,848,580.78	2,100,028.63	2,066,888.13	1,868,787.56	2,074,006.59	1,347,993.33	1,400,288.44	1,553,112.53	2,111,400.31	1,937,944.86	2,047,089.61	(990,041.93)
23214	Deferred Revenue - Fac Fee Deposit	(640,824.55)	(640,824.55)	(640,824.55)	(678,024.55)	(709,224.55)	(437,031.76)	(437,031.76)	(437,031.76)	(437,031.76)	(437,031.76)	(437,031.76)	(437,031.76)
23215	Deferred Revenue - Fac Fee Large Projects	-	-	-	-	-	-	-	-	-	-	-	-
23216	Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
23217	Retainage Payable	(115,122.46)	(115,122.46)	(115,122.46)	(115,122.46)	(115,122.46)	(115,122.46)	(115,122.46)	(115,122.46)	(115,122.46)	(115,122.46)	(101,031.29)	(222,538.05)
23750	Accrued Interest - Bonds	(828,362.22)	(1,080,160.70)	(1,331,959.18)	(1,583,757.66)	(334,709.01)	(586,507.49)	(838,305.97)	(1,104,689.01)	(1,358,310.56)	(1,611,932.11)	(332,807.42)	(574,417.36)
24200	Accrued Sick and Vacation	(718,310.92)	(718,310.92)	(718,310.92)	(718,310.92)	(718,310.92)	(718,310.92)	(718,310.92)	(718,310.92)	(718,310.92)	(718,310.92)	(718,310.92)	(795,988.24)
25300	Deferred Credit - Pension	(5,211,944.00)	(5,211,944.00)	(5,211,944.00)	(5,211,944.00)	(5,211,944.00)	(5,211,944.00)	(5,211,944.00)	(5,211,944.00)	(5,211,944.00)	(5,211,944.00)	(5,211,944.00)	(2,001,238.00)
25310	Deferred Credit - OPEB	(101,858.58)	(101,858.58)	(101,858.58)	(101,858.58)	(101,858.58)	(101,858.58)	(101,858.58)	(101,858.58)	(101,858.58)	(101,858.58)	(101,858.58)	(393,287.04)
25320	Deferred Credit - Lease	-	-	-	-	-	-	-	-	-	-	-	(528,760.25)
25400	Prepaid Lease - BPUUD	(125,842.67)	(125,842.67)	(125,842.67)	(125,842.67)	(125,842.67)	(125,842.67)	(125,842.67)	(125,842.67)	(125,842.67)	(125,842.67)	(125,842.67)	(120,808.96)
25700	Unamortized Gain on 2007 Refunded	(5,186.66)	(5,157.36)	(5,128.06)	(5,098.76)	(5,069.46)	(5,040.16)	(5,010.86)	(4,981.56)	(4,952.26)	(4,922.96)	(4,893.66)	(4,864.36)
	TOTAL LIABILITIES	(84,615,614.11)	(88,169,724.82)	(83,256,028.04)	(83,847,753.67)	(81,841,079.89)	(82,977,458.11)	(83,887,007.60)	(84,139,869.60)	(83,196,255.68)	(83,151,622.22)	(78,678,174.69)	(79,030,729.87)
NET INCOME & FUND EQUITY													
NI	Net Income - Year to Date	(1,280,502.93)	(2,116,496.71)	(3,101,306.80)	(3,825,646.79)	(4,087,882.40)	(4,305,781.18)	(4,948,117.19)	(6,038,619.40)	(7,436,735.55)	(8,345,508.17)	(8,871,284.27)	(8,374,349.82)
21500	Ret Earnings - Ins Set Aside	-	-	-	-	-	-	-	-	-	-	-	-
21600	Unappro Retained Earnings	(60,595,802.99)	(60,595,802.99)	(60,595,802.99)	(60,595,802.99)	(60,595,802.99)	(60,595,802.99)	(60,595,802.99)	(60,595,802.99)	(60,595,802.99)	(60,595,802.99)	(60,595,802.99)	(60,595,802.99)
27150	Contributed Capital	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)	(16,564,772.63)
27160	Contributed Capital	-	-	-	-	-	-	-	-	-	-	-	-
43910	Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-	-	-
43900	Adjust to Retained Earnings	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64	5,069,025.64
	TOTAL NET INCOME & FUND EQUITY	(73,372,052.91)	(74,208,046.69)	(75,192,856.78)	(75,917,196.77)	(76,179,432.38)	(76,397,331.16)	(77,039,667.17)	(78,130,169.38)	(79,528,285.53)	(80,437,058.15)	(80,962,834.25)	(80,465,899.80)
	TOTAL ASSETS	157,987,667.02	162,377,771.51	158,448,884.82	159,764,950.44	158,020,512.27	159,374,789.27	160,926,674.77	162,270,038.98	162,724,541.21	163,588,680.37	159,641,008.94	159,496,629.67
	TOTAL LIABILITIES & FUND EQUITY	(157,987,667.02)	(162,377,771.51)	(158,448,884.82)	(159,764,950.44)	(158,020,512.27)	(159,374,789.27)	(160,926,674.77)	(162,270,038.98)	(162,724,541.21)	(163,588,680.37)	(159,641,008.94)	(159,496,629.67)

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED REVENUE SHEET
CY 2022 ACTUAL**

REVENUES

Acct. No	Account Title	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-21	Year To Date
41900	Interest Income	(11,462.50)	(6,773.81)	(9,637.30)	(9,538.07)	(12,614.45)	(20,877.61)	(29,329.10)	(38,998.05)	(42,500.92)	(47,114.44)	(46,171.40)	(55,343.44)	(330,261.09)
41900	(Gain)/Loss on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	965,466.38	965,466.38
41910	Interest (Consv Loan Int Payments)	(3,521.94)	(3,616.96)	(3,509.85)	(3,463.11)	(3,913.93)	(3,883.76)	(3,767.78)	(3,615.63)	(3,881.80)	(3,903.89)	(4,010.09)	(3,985.07)	(45,073.81)
41911	Interest on Conservation Loan Investment	(23.76)	(25.59)	(59.00)	(102.48)	(184.33)	(256.23)	(422.76)	(589.41)	(651.71)	(799.29)	(960.32)	(1,091.54)	(5,166.42)
41912	Other Interest Thru Collection Agency	(24.20)	(147.77)	-	-	-	(232.02)	(159.65)	(186.94)	-	(133.57)	-	(16,886.63)	(17,770.78)
41920	BPA - Conservation Admin Fee	-	-	(5,855.57)	(15,715.88)	(22,479.62)	(6,892.06)	(6,598.74)	(3,733.94)	(9,404.99)	(7,149.52)	(34,223.15)	(4,038.32)	(116,091.79)
41921	BPA - Conservation Program (EEI)	(1,010.00)	(5,065.00)	(30,198.88)	(52,832.98)	(169,345.92)	(124,203.02)	(54,597.91)	(42,875.58)	(76,442.78)	(98,190.48)	(69,107.78)	(104,596.32)	(828,466.65)
41922	LSO Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
42100	Miscellaneous Revenue	-	-	-	(20,589.42)	5,408.86	(24,931.09)	-	(2,928.18)	(4,339.96)	(12,468.05)	-	(3,116.99)	(62,964.83)
42100	Other Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
42100	Transfers From General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
43400	Insurance Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
43401	Bonneville Power Admin. REP Agreement	-	-	-	-	-	-	-	-	-	-	-	-	-
43902	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
44000	Electric Utility Tax	(659,672.71)	(609,266.78)	(559,476.78)	(522,822.26)	(426,066.76)	(451,206.92)	(569,156.41)	(612,040.98)	(592,650.71)	(497,202.02)	(513,578.84)	(579,846.53)	(6,592,987.70)
44010	Energy: Residential	(4,211,209.46)	(3,567,505.11)	(3,236,963.97)	(2,547,810.95)	(2,183,468.51)	(2,046,993.53)	(3,015,702.39)	(3,142,044.52)	(2,824,342.09)	(2,155,610.27)	(2,435,925.77)	(3,786,181.01)	(35,153,757.58)
44210	General Service	-	-	-	-	-	-	0.58	(0.58)	-	-	-	-	-
44211	Small Gen Service	(645,545.13)	(647,364.87)	(592,986.69)	(797,536.62)	(224,463.04)	(503,653.04)	(588,461.42)	(623,422.41)	(657,946.63)	(564,072.40)	(765,601.98)	(332,625.43)	(6,943,679.66)
44212	Medium Gen Service	(770,578.76)	(810,392.25)	(743,920.13)	(695,057.98)	(706,111.62)	(680,583.77)	(782,908.13)	(915,930.59)	(925,930.90)	(849,404.64)	(777,513.10)	(649,174.35)	(9,307,506.22)
44213	Large Gen Service	(598,572.80)	(657,029.80)	(613,000.61)	(652,823.03)	(582,024.25)	(639,546.61)	(658,841.46)	(749,295.77)	(754,315.60)	(712,908.81)	(592,421.83)	(534,890.36)	(7,745,670.93)
44215	Cable TV Amp	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	(5,620.47)	3,270.74	(58,554.43)
44220	Large Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
44221	Small Industrial	(340,585.01)	(298,496.38)	(314,988.36)	(333,290.22)	(341,827.59)	(363,404.67)	(365,776.02)	(383,313.52)	(375,404.07)	(351,932.27)	(354,267.33)	(402,670.11)	(4,215,955.55)
44222	Large Industrial	(486,045.98)	(533,641.01)	(477,523.86)	(494,338.71)	(423,343.58)	(472,708.58)	(490,415.45)	(487,768.64)	(538,986.54)	(466,722.10)	(474,866.90)	(467,772.83)	(5,814,134.18)
44225	Large Irrigation	(1,902.80)	(942.48)	(1,414.49)	(42,694.40)	(70,312.47)	(101,429.37)	(166,448.63)	(226,544.96)	(234,796.58)	(190,040.81)	(76,465.33)	(17,837.34)	(1,130,829.66)
44230	Small Irrigation	(1,919.54)	(1,292.47)	(1,854.11)	(20,809.89)	(9,939.09)	(4,298.83)	(23,575.40)	(15,135.06)	(23,825.85)	(16,611.15)	(7,876.12)	(5,351.90)	(132,489.41)
44410	Street Lighting	(31,014.88)	(28,013.44)	(31,224.44)	(30,217.20)	(31,224.44)	(30,217.20)	(31,265.36)	(31,265.36)	(30,347.40)	(31,358.98)	(30,347.40)	(31,358.98)	(367,855.08)
44420	Traffic Lighting	(3,361.77)	(3,901.60)	(3,464.36)	(3,211.51)	(3,317.23)	(2,980.35)	(2,972.97)	(3,303.85)	(3,088.68)	(3,105.27)	(3,230.45)	(3,126.23)	(39,064.27)
44700	Sales for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
45100	Misc Service Revenue	(1,575.00)	(2,475.00)	(4,725.00)	(4,725.00)	(4,050.00)	(6,075.00)	(5,400.00)	(5,625.00)	(6,075.00)	(4,050.00)	(5,850.00)	(68,050.00)	(118,675.00)
45110	New Accounts	(5,235.00)	(4,155.00)	(6,885.00)	(5,565.00)	(8,580.00)	(6,840.00)	(7,920.00)	(9,405.00)	(6,885.00)	(5,955.00)	(5,895.00)	(3,405.00)	(76,725.00)
45112	Accounts Transfer Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
45120	Reimb Loan Service Fees	(1,249.00)	(1,580.00)	(2,357.00)	(2,486.00)	(5,381.00)	(2,271.00)	(3,084.00)	(1,341.00)	(2,722.00)	(3,836.89)	(1,831.00)	(1,341.00)	(29,479.89)
45121	Temp Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
45122	Permanent Service Fees	(17,700.00)	(24,150.07)	(16,017.00)	(32,146.19)	(16,777.17)	(29,558.81)	(39,575.00)	(13,550.00)	(4,425.00)	(16,250.00)	(6,218.00)	(1,450.00)	(217,817.24)
45123	Damages & Claims	(1,752.92)	-	-	(518.12)	-	-	-	-	-	-	-	-	2,271.04
45124	Rewires & Underground Conversion	(200.00)	-	(1,580.37)	(1,574.17)	(645.87)	-	-	(2,100.11)	(200.00)	-	(1,206.26)	(566.17)	(6,072.95)
45125	Facilities Fees	(62,282.16)	(27,054.35)	(10,173.18)	(22,915.02)	(17,503.79)	(154,209.54)	(7,597.92)	(54,084.00)	(720.09)	(33,152.19)	(41,861.55)	(41,504.30)	(473,058.09)
45126	Contributed Capital (NonCash)	-	-	-	-	-	-	-	-	-	-	-	(530,312.53)	(530,312.53)
45150	Disconnect/Reconnect Fees	(17,300.00)	(14,525.00)	(24,850.00)	(20,050.00)	(26,525.00)	(23,500.00)	(9,125.00)	(21,325.00)	(34,075.00)	(32,275.00)	(22,700.00)	425.00	(245,825.00)
45152	Operations Disconnect/Rec Fees	-	-	-	-	(100.00)	-	-	-	-	-	-	-	(100.00)
45154	Delinquent Account Fees	(30,791.80)	(30,921.80)	(30,173.00)	(27,955.72)	(31,113.16)	(29,236.16)	(19,262.21)	(22,763.00)	(36,126.10)	(31,480.80)	(28,550.60)	(32,877.00)	(351,251.35)
45160	Rental Lights Contract	(10,465.01)	(10,009.37)	(11,070.20)	(10,250.70)	(10,377.43)	(10,635.24)	(10,777.85)	(10,481.08)	(10,840.63)	(10,621.51)	(10,023.75)	(10,927.51)	(126,480.28)
45170	Land Sales	(9,583.20)	-	-	-	-	-	-	-	-	-	-	-	(9,583.20)
45440	Pole Contacts-Telecable	-	-	-	-	-	-	-	(100,909.25)	-	-	-	7,799.24	(93,110.01)
45601	EECBG/ARRA Grant Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
45602	BAB Federal Interest Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
45603	COVID Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
45610	Gain/Loss on Sale of Scrapped Assets	(618.00)	(291.56)	(1,671.20)	(3,067.03)	(3,080.46)	(1,473.87)	-	(2,786.55)	(922.20)	(3,752.10)	(3,719.18)	(5,252.73)	(26,634.88)
45629	Meter Reading Revenue	(18,039.88)	(14,052.37)	(21,592.42)	(16,590.64)	(19,558.81)	(17,034.76)	(16,208.75)	(16,917.79)	(15,797.40)	(16,315.83)	(11,573.71)	(10,005.21)	(193,687.57)
45630	Work For City Depts	-	(44,422.93)	(11,227.35)	-	(40,085.63)	(33,732.60)	-	-	-	(54,925.56)	(30,132.99)	(239,529.57)	(454,056.63)
45653	City Shops Rental	-	-	-	-	-	-	-	-	-	-	-	-	-
45654	Land Lease	-	-	-	-	-	-	-	-	-	-	-	(5,033.71)	(5,033.71)
TOTAL REVENUES		(7,948,863.68)	(7,352,733.24)	(6,774,020.59)	(6,396,318.77)	(5,394,526.76)	(5,798,586.11)	(6,904,970.78)	(7,549,801.06)	(7,223,266.68)	(6,226,963.31)	(6,361,750.30)	(6,970,915.71)	(80,902,716.99)

**CITY OF RICHLAND, WASHINGTON
ELECTRIC UTILITY
DETAILED EXPENSE SHEET
CY 2022 ACTUAL**

EXPENSES

Acct. No	Account Title	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Year To Date
40300	Depr Exp Transmission	18,711.50	18,711.49	18,711.51	18,711.49	18,711.51	18,711.49	18,711.51	18,711.49	18,711.51	18,711.49	18,711.51	18,711.49	224,537.99
40302	Depr Exp Distribution	525,832.76	525,832.69	525,832.76	525,832.68	525,832.76	525,832.67	517,372.93	517,372.85	517,372.94	514,285.73	514,285.85	514,285.73	6,249,972.35
40304	Depr Exp Misc	8,418.61	8,418.62	8,418.61	8,418.62	8,418.61	8,418.62	8,418.61	8,418.62	8,418.61	8,418.62	8,418.61	8,418.62	100,930.04
40306	Depr Exp City Shops	-	-	-	-	-	-	-	-	-	-	-	-	-
40310	Transfer To Equip Replacement Fund	32,359.75	32,359.75	32,359.75	32,359.75	32,359.75	32,359.75	32,359.75	32,359.75	32,359.75	32,359.75	32,359.75	32,359.75	388,317.00
40311	Transfer To Broadband Fund	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
40810	Taxes-City Occupation	660,152.01	609,745.46	560,448.22	523,301.12	426,538.19	451,628.68	569,663.37	612,524.16	593,138.21	497,692.92	514,057.83	580,327.55	6,599,217.72
40830	Taxes-Social Security	-	-	-	-	-	-	-	-	-	-	-	-	-
40910	Taxes-State B&O	1,868.22	2,133.66	884.44	2,896.75	1,186.78	2,717.41	1,679.63	1,655.92	914.52	1,703.41	1,521.80	1,443.40	20,605.94
40920	Taxes-State Public Utility	299,565.90	269,019.84	251,055.78	232,969.72	188,337.90	194,474.37	244,533.44	257,144.39	57,368.91	220,964.69	228,972.51	252,795.42	2,697,202.87
41600	Contract Work Locator	-	-	-	-	-	-	-	-	-	-	-	-	-
41710	Non-Utility Operations	66,892.27	71,238.60	95,859.59	65,133.33	68,662.01	65,907.84	62,216.44	68,014.49	85,216.33	64,643.62	67,372.60	294,193.35	1,075,350.47
41711	Non-Billable Work For Other Depts	89.81	89.81	-	122.05	57.58	-	-	-	-	-	-	-	190.60
42750	Accrued Interest Bonds	251,798.48	251,798.48	251,798.48	251,798.48	251,798.48	251,798.48	251,798.48	251,798.48	251,798.48	251,798.48	251,798.48	251,798.48	3,019,435.38
42756	Interest Exp-1999 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
42765	Interest Exp-Notes	-	-	-	-	-	-	-	-	-	-	-	-	-
42800	Amort of Debt Discount	-	-	-	-	-	-	-	-	-	-	-	-	-
42800	Debt Issuance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
42810	Amort of Loss on Reacquired Debt	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	2,621.48	29,740.52
42900	Amort of Debt Premium	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(322,475.88)
43901	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
55500	Purchased Power	3,477,594.00	3,258,028.00	2,589,785.00	2,769,275.00	2,251,076.00	2,465,768.00	3,142,106.00	3,222,981.00	2,853,636.00	2,384,600.00	2,478,394.00	3,236,889.00	34,130,132.00
55520	Purchased Power WPPSS	-	-	-	-	-	-	-	-	-	-	-	-	-
55550	Purchased Power For Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
55501	BPUID Energy Charges For City Customers	-	575.18	866.95	-	269.29	251.13	330.10	787.13	-	698.81	326.83	-	4,125.42
55503	Purchased Power - Non Federal	162,564.00	146,832.00	178,066.93	157,320.00	162,564.00	178,777.88	162,564.00	162,564.00	199,035.89	250,516.00	258,211.50	556,177.72	2,575,193.92
55504	Purchased Power - Renewable	5,974.47	17,790.54	22,946.50	24,618.47	26,890.93	57,681.90	31,582.15	27,286.15	24,891.85	21,425.41	42,996.71	6,494.93	310,580.01
55500	Transmission Expense	425,789.00	416,319.00	375,637.00	332,742.00	317,124.00	503,114.00	503,225.00	547,429.00	441,496.00	319,488.00	451,679.00	653,176.00	5,287,218.00
58000	Oper-Supervision & Engineering	135,657.88	122,275.12	150,372.59	97,102.68	131,345.86	286,955.28	141,116.81	140,414.36	178,415.16	127,912.83	148,724.57	297,599.81	1,957,892.95
58100	Oper-Load Dispatching	14,699.14	16,767.45	26,965.99	23,159.21	19,984.80	23,613.48	21,869.60	24,143.59	29,083.65	18,655.45	35,215.46	40,654.86	294,812.68
58200	Oper-Station Expense	-	-	-	-	161.20	-	-	-	-	-	-	-	161.20
58300	Oper-Overhead Line	17,445.83	71,641.93	40,591.09	17,507.78	27,063.20	21,935.46	53,326.59	74,627.47	48,665.69	58,021.86	70,374.90	46,762.63	547,964.43
58350	Oper-PCB Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
58400	Oper-Underground Line	46.80	282.51	352.16	363.78	427.64	410.22	380.23	291.21	1,008.65	267.99	311.54	276.72	4,419.45
58500	Oper-Street Light & Signal	243.26	-	-	-	-	-	-	-	-	-	-	-	243.26
58510	Oper-Street Lights	19,601.76	21,032.13	39,887.28	12,525.04	18,569.80	12,772.12	7,521.19	5,868.24	14,437.10	27,382.33	9,614.10	30,630.80	219,841.89
58520	Oper-Telemeter Systems	-	16.12	2,649.73	2,860.37	1,064.02	1,440.73	263.19	90.48	264.67	-	242.44	407.35	9,299.10
58530	Oper-Traffic Signals	-	-	44.91	-	-	-	-	-	-	-	1,420.60	-	1,465.51
58550	Oper-Rental Lighting	-	-	-	-	129.36	-	-	-	-	-	-	-	129.36
58600	Oper-Meter Expense	-	-	-	-	912.24	324.34	-	-	-	-	-	-	1,236.58
58700	Oper-Customer Install	-	-	-	-	-	-	-	-	-	-	-	-	-
58800	Oper-Misc Distribution	44,324.31	42,946.41	57,877.91	60,010.60	48,483.32	31,430.06	38,965.21	47,239.26	55,994.51	57,428.38	64,419.84	121,782.21	670,902.02
58900	Oper-Rents	-	-	2,827.54	346.76	-	-	-	1,528.08	-	-	-	-	4,702.38
59000	Maint-Supervision & Engineering	3,354.39	6,316.21	6,860.46	2,291.69	4,696.80	3,895.18	1,794.61	4,392.81	5,968.53	3,338.52	9,812.05	5,273.51	57,994.76
59100	Maint-Structures	182.43	-	-	2,030.37	-	-	-	-	-	-	-	-	2,212.80
59200	Maint-Station Equip	355.18	551.68	3,143.34	1,383.98	-	-	-	-	6,943.52	2,691.10	1,242.08	-	16,310.88
59300	Maint-Overhead Lines	11,527.74	13,333.06	10,464.81	11,507.07	19,716.97	12,527.14	9,713.82	6,484.71	11,914.61	10,199.82	117,467.04	82,077.91	316,934.70
59400	Maint-Underground Lines	15,743.40	23,086.16	32,490.37	34,407.93	40,076.16	38,384.65	51,252.22	68,627.77	62,012.34	33,651.62	44,794.21	104,146.27	548,673.10
59500	Maint-Line Transformers	8,489.95	11,432.05	13,010.55	5,265.72	7,006.00	8,976.49	6,704.76	3,788.64	210.60	8,123.54	8,575.52	16,152.12	97,735.94
59510	Maint-Line Transformers OH	1,309.82	229.20	409.32	-	520.80	350.85	-	-	-	326.76	-	1,673.32	4,820.07
59520	Maint-Line Transformers Underground	909.92	371.11	757.31	2,173.30	-	3,289.31	725.77	1,562.06	475.04	1,855.19	583.40	7,063.24	19,765.65
59600	Maint-Street Lighting	116.43	207.91	492.21	-	-	1,494.54	-	-	-	3,857.75	1,396.89	109,534.18	117,099.91
59620	Other Maintenance	-	-	-	-	-	-	-	-	-	882.35	-	-	882.35
59700	Maint-Meters	836.16	1,319.59	2,028.83	2,411.02	13,020.44	2,602.96	1,799.59	2,269.90	5,815.68	1,548.47	3,368.10	6,797.04	43,817.78
59800	Maint-Misc Distr Plant	12,449.58	11,907.20	15,918.96	12,030.86	13,373.14	11,970.85	11,646.70	13,830.66	14,138.28	15,169.76	19,484.90	54,115.73	206,036.62
59810	Maint-Vehicles	-	-	-	-	-	-	-	-	-	-	1,957.76	-	1,957.76
90200	Meter Reading Expense	37,240.71	35,795.20	66,219.50	52,137.80	33,237.76	48,008.91	43,329.31	23,610.45	34,927.96	23,835.42	23,161.33	150,876.99	572,381.34
90300	Customer Records & Collections	95,597.33	104,876.74	121,660.62	108,595.33	99,602.67	97,326.13	95,744.82	92,079.48	(381,123.86)	90,876.25	82,698.79	88,705.50	696,639.80
90400	Uncollectible Accounts	11,210.00	11,210.00	11,210.00	11,210.00	11,210.00	11,210.00	11,210.00	11,210.00	11,210.00	11,210.00	11,210.00	11,210.00	139,795.57
90840	Customer Assistance Cons Program	22,769.75	34,318.85	59,292.67	101,152.72	212,799.98	64,572.83	75,237.56	53,003.62	349,959.43	56,162.70	60,784.40	175,497.11	1,265,551.62
90841	BPA reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
92000	Admin & General Salaries	48,916.35	45,618.22	71,877.55	48,338.61	30,912.33	31,331.12	28,840.95	31,584.44	52,491.95	35,327.40	35,559.11	66,105.85	526,903.88
92100	Office Supplies & Expense	584.94	2,586.53	1,100.11	4,751.36	6,133.93	2,248.14	2,047.48	3,415.93	2,583.58	2,362.22	745.76	9,045.54	37,605.52
92300	Outside Service Employees	28,862.50	34,109.50	40,240.80	34,709.56	40,103.10	34,292.65	39,187.27	31,894.75	(67,757.13)	50,087.25	144,729.59	49,045.29	459,505.13
92301	Service Territory Relations	-	-	-	-	-	-	-	-	-	-	-	-	-
92400	Insurance	14,224.62	14,224.58	14,224.58	14,224.58	14,224.58	14,224.58	14,224.58	14,224.58	14,224.58	14,224.58	14,224.58	14,224.58	177,924.00
92500	Injuries & Damages	-	-	-	-	-	-	-	-	-	-	-	-	-
92600	Employee Pension & Benefits	12,104.38	11,998.64	15,730.11	24,609.74	19								