

# CITY OF RICHLAND, WASHINGTON Electric Utility Financial Statements

## For the Quarter Ended December 31, 2023

(Unaudited)

Prepared by:

Finance Department

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#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY FINANCIAL STATEMENTS December 31, 2023

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## CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY

#### **Current Financial Developments**

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

#### 1st Quarter

- The Cost-of-Service Analysis (COSA), used to model future expenditures and revenues for each rate class, was updated. The COSA projection shows adequate reserves and debt service coverage ratios (> 2.00) through 2023 with a potential 6.5% rate increase beginning January 2024.
- Significant upcoming purchases are associated with cost increases for materials including \$11.4M in transformer and cable inventory orders.
- BPA made its decision on the application of \$500M in excess FFY2022 revenues resulting from secondary power sales. On January 6, 2023, BPA announced that 70% (\$350M) of the revenues will go towards public power through Reserve Distribution Clause (RDC) credits, 20% (\$100M) towards debt reduction, and 10% (\$50M) towards certain one-time fish and wildlife mitigation issues. The RDC credit will show on the City's wholesale power bills from December 2022 through September 2023 for an estimated total credit of \$6,897,986.
- The 2023 capital work plan for Energy Services is budgeted at \$11.1M with major work including:
  - o \$4.5M City View Substation Bank #2 installation and feeder extension
  - o \$1.9M Renewal & Replacement of underground cable in the Richland airport area.
  - o \$1.2M Stevens, Thayer and Fusion Substation engineering.
  - o \$2.7M Development line extensions and pole replacements.
  - \$0.8M New residential services and purchase of SW service area.
- Staff recommended a revenue bond issuance of \$8M to support the planned capital work in the 2023-2025 timeframe plus \$12.7M for refunding of the 2013 revenue bonds.

#### 2nd Quarter

- On May 9, 2023, S&P Global Relations confirmed Energy Services "A" bond rating with a stable outlook for existing outstanding electric revenue bonds.
- On May 24, 2023, \$19,415,000 of new electric revenue bonds were issued with a additional \$1,837,801 premium received. The proceeds provided \$8M in new revenue bonds and \$13,536,128 was used to refund higher cost 2013 revenue bonds.

#### 3rd Quarter

• There were no developments to note.

#### 4th Quarter

- On December 22, 2023, BPA announced an additional \$3.4M RDC credit will be applied to the City's wholesale power bills from December 2023 through October 2024. The credit is from \$285.4M in excess revenues resulting from secondary power sales.
- Supply chain disruptions for distribution transformers continue to be problematic with high costs and long lead times. Unrestricted cash will remain higher than normal until inventory material orders are received. Distribution transformers and substation power transformers are on order with deliveries expected from 2024 through 2025.

## CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY

#### **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

- The increase in supply chain disruptions for transformers and electrical equipment continues post COVID. Longer electrical infrastructure delivery times combined with November and December 2022 substation sabotage incidents in the Northwest have heightened awareness for substation physical security. City staff have had discussions with NERC and the Electricity Information Sharing and Analysis Center (E-ISAC) for assistance with a Vulnerability of Integrated Security Analysis (VISA).
- The City and Port of Benton responded to an economic development opportunity in the North Horn Rapids Area that is part of the 1,641 acres transferred from the DOE to the City, Port and ENW. The potential customer is identified as Atlas Agro with plans to build a 350MW "green" fertilizer facility. If constructed, the facility would be considered a New Large Single Load (NLSL) by BPA with no obligation to be served by preference power or the Federal Columbia River Power System (FCRPS). Atlas Agro's power supply options include market-based rates, potential non-federal contracts, or BPA's New Resource (NR) rate which is ~\$90/MWh and not considered economical for most business needs. The City continues to support the potential project and is working with utility attorneys on a letter of intent to serve as a power supply contract is negotiated. Mitigating risks to the City and its existing customers is a principle of the negotiated contract.
- In December 2022, BPA announced its intent to join the Western Resource Adequacy Program (WRAP) as a binding participant for resource adequacy and other regional balancing responsibilities. The binding commitment for resource adequacy begins closer to 2028.
- BPA's Provider of Choice framework, for post 2028 wholesale power contracts, continues to develop after initially being released in July 2022. The post 2028 framework will look like existing contracts with a tiered rate methodology, transfer service, irrigation discounts, and low-density discounts. A BPA recommended system size of 7,250MW is proposed with BPA needing to obtain additional generation capacity or energy to meet allocations. An Extended Power Upgrade (EPU) of approximately 175MW at Columbia Generation Station is part of the additional generation capacity being considered. New wholesale power contracts are expected to be ready for signatures by 3Q25.
- The AMI project is approximately 90% complete with the 30,900 total electric meter installations and 50% complete with the 21,900 total water meter installations.

#### 2nd Quarter

• As of July 6, 2023, the AMI project is 95% complete with electric meter installations and 65% complete with water meter installations. Supply chain issues with manufacturing and delivering electric and water meters continues to delay meter replacements.

#### 3rd Quarter

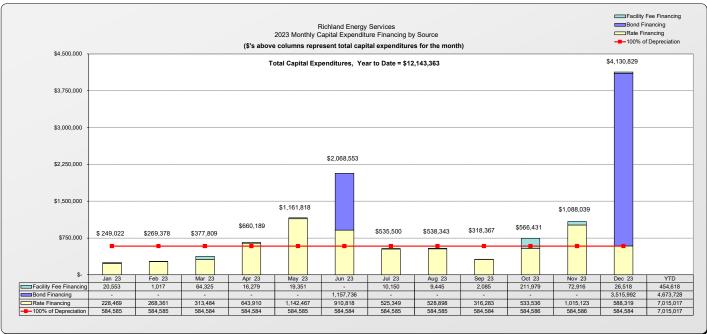
• Energy Services completed the 2023 Conservation Potential Assessment (CPA) as required by the State's Energy Independence Act (EIA) and specified in 19.285.040 RCW. The CPA identifies cost-effective energy savings over 20 years. Washington's Clean Energy

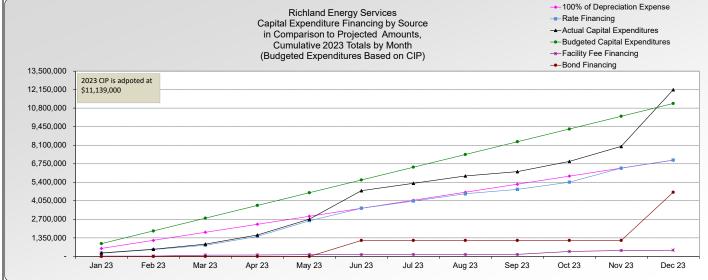
- Transformation Act (CETA) as specified in 19.405 RCW also requires Energy Services to develop a Clean Energy Implementation Plan (CEIP) that includes specific values for the social cost of carbon when analyzing cost-effectiveness.
- The 2023 CPA identified energy conservation potential of 1.3MW in the 2-year period, 3.6MW in the 4-year period, 19.7MW in the 10-year period, and 51.3MW in the 20-year period. Energy savings projected are 6,538MWh in the 2-year period, 98,102MWh in the 10-year period, and 247,287MWh in the 20-year period. The energy costs for avoided energy over the 20-year period is levelized at \$47/MWh using 2016 dollars as also identified in the 2021 NW Power Plan.

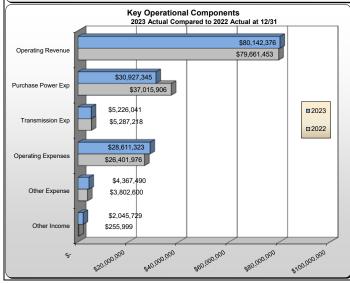
#### 4th Quarter

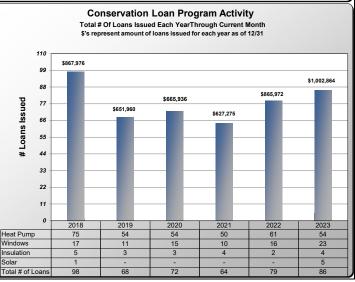
- BPA continues progress on four transmission upgrade projects to increase transmission capacity into the Tri-Cities 115kV transmission network. However, the four projects will not be completed until winter of 2027. Transmission capacity constraints and highest risks for overloading infrastructure typically occur in the June-August timeframes.
- Questions are increasing on the differences in results for Resource Adequacy (RA) capabilities in power generation resources. Pacific Northwest Utilities Conference Committee (PNUCC) completed the NW Regional Forecast of Power Loads and Resources for August 2023 through July 2033. Generating resources and planning reserve margins are projected to decrease because of carbon regulations while loads from electrification efforts are projected to increase. Forecasted loads from the PNUCC study show that loads may exceed available NW peak capacity resources beginning in 2027. BPA still projects to have adequate power resources to meet public power's 10-year load forecast needs.
- On November 8, 2023, Utah Associated Municipal Systems (UAMPS) and NuScale Power that were planning the Carbon Free Power Project at the Idaho National Lab cancelled the project. The project faced rising cost estimates from inflationary pressures and increased uneasiness from subscribing to the output with future cost uncertainty.
- Energy Environmental Economics (E3) completed a Net Metering (NEM) study for Association of Washington Cities (AWC) and Washington Public Utility District Association (WAPUDA). The results of the NEM study identified long payback periods of 15-24 years for solar customers with 12% of NEMs located in highly impacted communities. Utility compensation to NEM exceeds the value of the solar to the utility. The annual cost shift ranging from \$44-118/kW among the utilities studied. Energy Services will utilize results in future analysis of net metering rate structures.
- As of November 2023, the AMI is approximately 92.5% complete with the 30,900 total electric meter installations and 82.8% complete with the 21,900 total water meter installations. Supply chain issues with manufacturing and delivering electric and water meters continues to delay meter replacements. A customer portal will be included in the MyMeter project. The new portal will replace the current CIS eCare option and is expected to be completed by the end of 2024. An internal and external customer facing outage map solution is still being evaluated.
- The 6,361 total degree days for 2023 were 1.3% higher than the four-year average of degree days. This should result in slightly more energy consumed by customers in 2023.

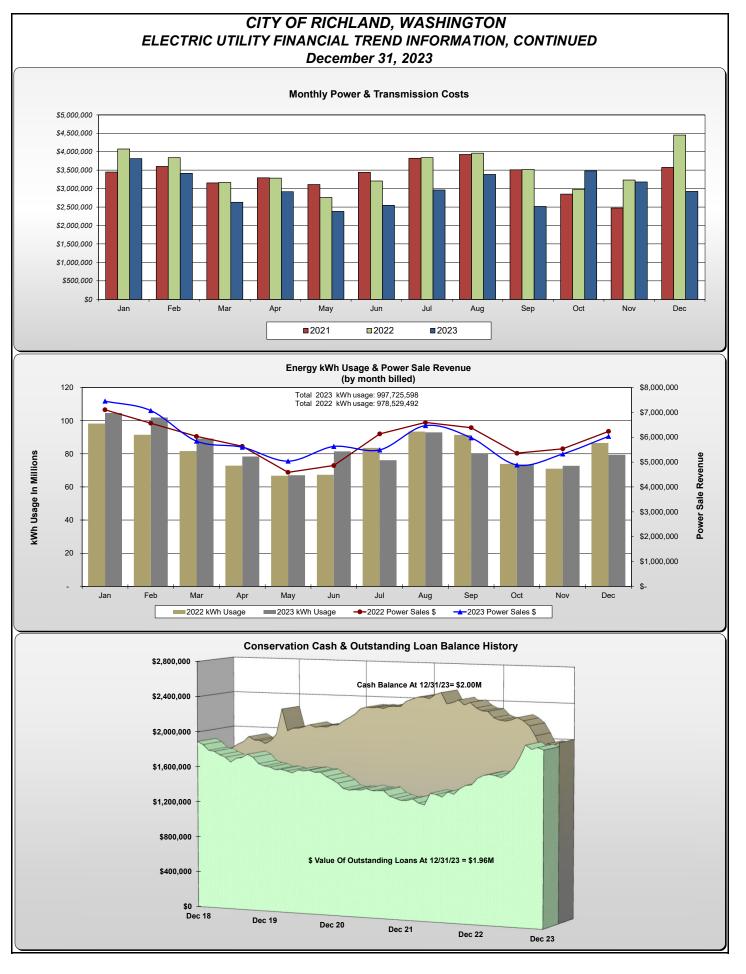
# CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY FINANCIAL TREND INFORMATION December 31, 2023 Richland Energy Services 2023 Monthly Capital Expenditure Financing by Source (Se shows columns represent total capital expenditures for the month)





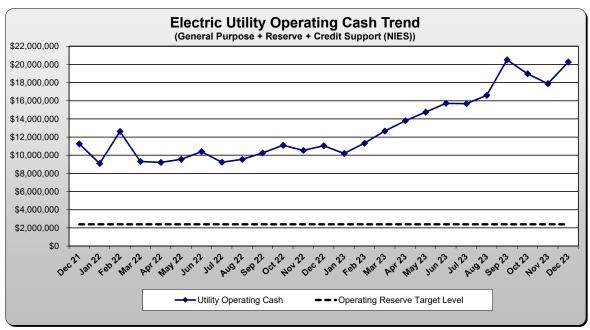


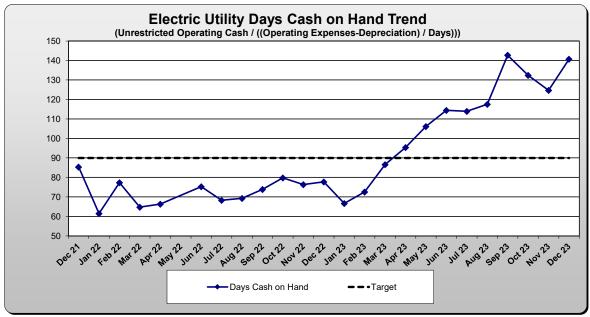




#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY CASH POSITION December 31, 2023

Unrestricted Cash and Investments:	December 31, 2023	December 31, 2022			
Operating Cash, General Purpose	\$ 17,864,385	\$ 7,993,885			
Operating Cash, Reserve	2,400,000	2,400,000			
Conservation Loan Cash	2,000,276	2,315,532			
Credit Support Reserve Cash (NIES)	-	639,000			
Total Unrestricted Cash and Investments:	22,264,661	13,348,417			
Restricted Cash and Investments:					
Revenue Bond Proceeds	7,094,993	2,061,702			
Facility Development Fees (Line Extension)	926,729	240,415			
Construction Allowances Subject To Refund (Note 1)	453,388	437,032			
Bond Redemption Set-Aside	1,315,348	1,005,251			
Bond Reserve (Note 11)	4,594,581	5,258,036			
Total Restricted Cash and Investments:	14,385,039	9,002,436			
Total Cash	\$ 36,649,700	\$ 22,350,853			





#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE BALANCE SHEET December 31, 2023 and 2022

	2023	2022	2023 - 2022 (+/-)
ASSETS:			
Current Assets Cash & Cash Equivalents	\$ 13,812,967	\$ 5,886,071	\$ 7,926,896
Deposits With Third Parties	1,900	1,900	-
Investments Receivables:	8,451,694	7,462,346	989,348
Customer Utility Accounts, (net) (Note 8)	4,010,176	5,574,899	(1,564,723)
Customer Conservation Loans Miscellaneous	2,674,911	2,212,062	462,848
Prepaid Expenses	315,960 72,135	155,323 529,677	160,638 (457,541)
Inventory	7,719,495	5,566,772	2,152,723
Total Current Assets	37,059,239	27,389,050	9,670,188
Noncurrent			
Restricted Cash	2,695,464	1,682,698	1,012,766
Restricted Investments (Note 11) Net Pension Asset	11,689,575	7,319,738	4,369,837
Lease Receivable	1,854,814 388,133	1,866,386 528,760	(11,572) (140,628)
Capital:	300,103	320,700	(140,020)
Land	837,428	837,428	-
Depreciable Assets (net)	5,764,571	5,943,591	(179,020)
Infrastructure	122,247,615	118,352,227	3,895,388
Construction in Progress	2,293,993	764,427	1,529,566
Total Capital Assets (net)	131,143,608	125,897,673	5,245,934
Total Noncurrent Assets	147,771,593	137,295,255	10,616,966
TOTAL ASSETS	184,830,832	164,684,306	20,287,154
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized Loss - Reacquired Debt (Note 2)	75,310	150,682	(75,372)
Other Deferred Debits (Note 2)	1,636,374	1,892,394	(256,020)
Total Deferred Outflows of Resources	<u>1,711,685</u>	2,043,077	(331,392)
LIABILITIES:			
Current Liabilities			
Accounts Payable & Accrued Expenses	7,204,909	6,250,998	953,911
Current Portion of Compensated Absences	397,592	397,994	(402)
Current Portion of Bond Principal Payable	2,435,000	2,295,000	140,000
Total Current Liabilities	10,037,501	8,943,992	1,093,509
Noncurrent Liabilities			
Noncurrent Portion of Compensated Absences	397,592	397,994	(402)
Revenue Bonds Payable	75,419,942	71,705,706	3,714,236
Unearned Revenue	569,163	557,841	11,323
Net OPEB Liability	681,997	642,892	39,106
Net Pension Liability	801,160	1,076,136	(274,976)
Total Noncurrent Liabilities	77,869,854	74,380,568	3,489,286
TOTAL LIABILITIES	<u>87,907,355</u>	83,324,560	4,582,794
DEFERRED INFLOWS OF RESOURCES			
Unamortized Gain - Reacquired Debt (Note 2)	1,148,630	4,864	1,143,765
Other Deferred Credits (Note 2)	1,778,607	2,923,285	(1,144,678)
Total Deferred Outflows of Resources	2,927,237	2,928,150	(913)
NET POSITION:			
Net Investment in Capital Assets Restricted For:	59,310,340	54,058,363	5,251,976
Debt Service	5,909,929	6,263,287	(353,358)
Capital Improvements	1,380,117	677,447	702,670
Pension	2,363,118	1,752,752	610,366
Unrestricted	26,744,421	17,722,823	9,021,598
TOTAL NET POSITION	\$ 95,707,925	\$ 80,474,672	\$ 15,233,253

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE STATEMENT OF OPERATIONS FOURTH QUARTER 2023

	Quarter Ended 12/31/2023 Actual	Quarter Ended 12/31/2022 Actual	% Variance From 2022 Actual
OPERATING REVENUES:	Actual	Actual	Actual
Power Sales Revenue Utility Occupation Tax Other Operating Revenues (Note 3)	\$ 16,259,474 1,510,157 1,012,859	\$ 17,130,814 1,590,627 550,772	-5% -5% 84%
Total Operating Revenues	18,782,490	19,272,214	-3%
OPERATING EXPENSES:			
Power Transmission	8,368,050 1,216,595	9,235,705 1,424,343	-9% -15%
Total Purchased Power	9,584,645	10,660,048	-10%
Distribution Operations and Maintenance (O&M) Distribution - Operations Distribution - Maintenance	1,104,362 488,984	1,158,475 684,104	-5% -29%
Total Distribution O&M	1,593,346	1,842,578	-14%
Customer Accounting			
Meter Reading Expense	172,096	197,874	-13%
Customer Records & Collections Bad Debt Expense (Note 9)	244,172 62,932	262,281 200,906	-7% -69%
Total Customer Accounting	479,200	661,060	-28%
Conservation & Customer Service (Note 10)	1,116,465	292,444	282%
Administration & General	(330,821)	48,447	-783%
Depreciation	1,753,754	1,624,154	8%
Taxes	2,202,479	2,299,480	-4%
Operating Transfer to Equipment Replacement Fund Other Operating Expenses (Note 4)	189,287 399	97,079 1,026	0% -61%
Total Non-Power Operating Expenses	7,004,110	6,866,268	1%
Total Operating Expenses	16,588,754	17,526,316	-5%
OPERATING INCOME (LOSS):	2,193,736	1,745,898	26%
` ,	2,133,730	1,740,000	2070
OTHER INCOME:			
Interest Income	409,081	151,810	169%
Gain / (Loss) on Fair Market Value (FMV) Adjustment	(1,657)	(965,466)	100%
Other Income (Note 5)	472,386	454,241	4%
Total Other Income:	879,810	(359,415)	345%
OTHER EXPENSE:			
Interest on Long-Term Debt	864,815	736,841	17%
Debt Issuance Expense	(00.005)	(00.040)	NA 00/
Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt	(82,285) (13,959)	(80,619) 6,147	-2% -327%
Other Expenses (Note 6)	395,627	426,400	-7%
Total Other Expense:	1,164,197	1,088,770	7%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,909,349	297,713	541%
Capital Contributions - Facility Development Fees (Note 7) Transfers To Broadband Fund (Note 12)	1,003,029 (7,500)	646,831 (7,500)	55% 0%
Total of Capital Contributions and Transfers to Other Funds	995,529	639,331	56%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	2,904,878	937,043	210%
Prior Period Adjustments	<u> </u>	<del>_</del>	
CHANGE IN NET POSITION	\$ 2,904,878	\$ 937,043	210%

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE STATEMENT OF OPERATIONS December 31, 2023

	12/31/2023 Actual	12/31/2022 Actual	% Variance From 2022 Actual
OPERATING REVENUES:			· <del></del>
Power Sales Revenue Utility Occupation Tax Other Operating Revenues (Note 3)	\$ 70,860,021 6,581,467 2,700,889	\$ 71,035,977 6,592,988 2,032,488	0% 0% 33%
Total Operating Revenues	80,142,376	79,661,453	1%
OPERATING EXPENSES:			
Power Transmission	30,927,345 5,226,041	37,015,906 5,287,218	-16% -1%
Total Purchased Power	36,153,386	42,303,124	-15%
Distribution Operations and Maintenance (O&M) Distribution - Operations	4,366,688	3,719,098	17%
Distribution - Maintenance Total Distribution O&M	1,784,556 6,151,243	<u>1,434,242</u> 5,153,340	24% 19%
Customer Accounting	0,101,210		1070
Meter Reading Expense Customer Records & Collections	339,716	572,381	-41%
Bad Debt Expense (Note 9)	986,232 184,702	696,640 301,796	42% -39%
Total Customer Accounting	1,510,650	1,570,817	-4%
Conservation & Customer Service (Note 10)	2,054,907	1,268,682	62%
Administration & General Depreciation	1,768,696 7,015,016	2,124,228 6,575,440	-17% 7%
Taxes	9,350,442	9,317,027	0%
Operating Transfer to Equipment Replacement Fund	757,148	388,317	95%
Other Operating Expenses (Note 4)	3,221	4,125	-22%
Total Non-Power Operating Expenses	28,611,323	26,401,976	8%
Total Operating Expenses	64,764,709	68,705,100	-6%
OPERATING INCOME (LOSS):	15,377,667	10,956,353	40%
OTHER INCOME:			
Interest Income	1,235,423	354,613	248%
Gain / (Loss) on Fair Market Value (FMV) Adjustment	(1,657)	(965,466)	100%
Other Income (Note 5)	811,963	866,852	-6%
Total Other Income:	2,045,729	255,999	699%
OTHER EXPENSE:			
Interest on Long-Term Debt	3,323,833	3,019,435	10%
Debt Issuance Expense Amortization of Bond Discount / Premium	480,847 (325,807)	(322,476)	NA -1%
Amortization of Bond Discount / Fremium  Amortization of Loss on Reacquired Debt	(22,493)	29,741	-176%
Other Expenses (Note 6)	911,110	1,075,900	-15%
Total Other Expense:	4,367,490	3,802,600	15%
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	13,055,907	7,409,752	76%
AND TRANSFERS			
Capital Contributions - Facility Development Fees (Note 7) Transfers To Broadband Fund (Note 12)	2,207,346 (30,000)	1,003,371 (30,000)	120% 0%
Total of Capital Contributions and Transfers to Other Funds	2,177,346	973,371	124%
CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	15,233,253	8,383,122	82%
Prior Period Adjustments		<del>_</del> _	
CHANGE IN NET POSITION	\$ 15,233,253	\$ 8,383,122	82%

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY MONTHLY STATEMENT OF OPERATIONS CY 2023 ACTUAL

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
OPERATING REVENUES:							<u> </u>			<u>_</u>			
Power Sales Revenue	\$ 7,454,205 \$	7,075,681	\$ 5,848,505 \$	5,602,559 \$	5,041,440	\$ 5,631,483 \$	5,494,516 \$	6,469,959 \$	5,982,200 \$	4,888,937	5,332,263 \$	6,038,274	\$ 70,860,021
Utility Occupation Tax	691,994	656,779	542,781	519,481	467,807	523,297	513,367	600,610	555,194	453,835	494,772	561,550	6,581,467
Other Operating Revenues (Note 3)	84,482	125,369	77,194	261,744	174,418	199,794	263,236	161,337	340,455	187,387	507,324	318,149	2,700,889
Total Operating Revenues	8,230,682	7,857,829	6,468,479	6,383,783	5,683,665	6,354,574	6,271,118	7,231,906	6,877,850	5,530,159	6,334,359	6,917,972	80,142,376
OPERATING EXPENSES:													
Power	3,210,223	3,055,920	2,250,232	2,555,317	2,040,211	2,005,895	2,433,487	2,836,830	2,171,180	3,150,621	2,719,576	2,497,852	30,927,345
Transmission	605,273	358,959	377,615	358,675	341,024	543,009	530,304	548,310	346,277	328,359	460,392	427,844	5,226,041
Total Purchased Power	3,815,496	3,414,879	2,627,847	2,913,992	2,381,235	2,548,904	2,963,791	3,385,140	2,517,457	3,478,980	3,179,968	2,925,696	36,153,386
Distribution Operations and Maintenance (O&M) Distribution - Operations	296,849	306,782	429,354	477,964	325,601	303,951	384,136	314,885	422,803	280,738	299,666	523,958	4,366,688
Distribution - Maintenance	109.426	129.388	142.186	99.179	204.250	112.461	160,450	219,564	118,669	125,279	112,660	251,045	1,784,556
Total Distribution O&M	406,276	436,170	571,540	577,143	529,850	416,412	544,586	534,449	541,472	406,018	412,326	775,003	6,151,243
Total Distribution Oxivi	400,270	430,170	371,340	377,143	329,030	410,412	344,300	334,448	341,472	400,010	412,320	773,003	0,131,243
Customer Accounting													
Meter Reading Expense	23,233	17,128	27,316	19,978	11,781	17,152	16,750	20,114	14,168	19,247	13,042	139,807	339,716
Customer Records & Collections	87,676	82,971	81,670	81,950	82,971	81,924	80,677	81,531	80,691	81,921	81,377	80,873	986,232
Bad Debt Expense (Note 9)	13,530	13,530	13,530	13,530	13,530	13,530	13,530	13,530	13,530	13,530	13,530	35,872	184,702
Total Customer Accounting	124,439	113,630	122,517	115,457	108,282	112,606	110,957	115,174	108,390	114,698	107,949	256,552	1,510,650
Conservation & Customer Service (Note 10)	(34,213)	57,522	51,482	65,029	89,276	108,732	185,691	158,175	256,747	258,113	367,010	491,342	2,054,907
Administration & General	403,265	189,916	224,556	200,336	180,371	189,560	216,224	261,639	233,648	209,680	182,708	(723,209)	1,768,696
Depreciation Taxes	584,585 1.009.030	584,585 949,964	584,585 790,403	584,585 758.959	584,585 674.862	584,585 759.935	584,585 732,836	584,585 876,296	584,585 595,678	584,585 664.193	584,585 728.924	584,585 809.363	7,015,016 9.350.442
Operating Transfer to Equipment Replacement Fund	63,096	63,096	790,403 63,096	63,096	63,096	63,096	63,096	63,096	63,096	63,096	63,096	63,096	9,350,442 757,148
Other Operating Expenses (Note 4)	482	-	522	462	393	300	317	344	-	-	-	399	3,221
Total Non-Power Operating Expenses	2,556,958	2,394,882	2,408,701	2,365,066	2,230,715	2,235,226	2,438,291	2,593,757	2,383,616	2,300,381	2,446,597	2,257,131	28,611,323
Total Operating Expenses	6,372,454	5,809,761	5,036,548	5,279,058	4,611,950	4,784,130	5,402,082	5,978,897	4,901,073	5,779,362	5,626,565	5,182,827	64,764,709
Total Operating Expenses  OPERATING INCOME (LOSS):	1,858,228	5,809,761 2,048,067	5,036,548 1,431,931	5,279,058 1,104,725	1,071,715	4,784,130 1,570,444	5,402,082 869,036	1,253,009	4,901,073 1,976,776	5,779,362	5,626,565 707,794	5,182,827 1,735,145	15,377,667
OPERATING INCOME (LOSS): OTHER INCOME :	1,858,228	2,048,067	1,431,931	1,104,725	1,071,715	1,570,444	869,036	1,253,009	1,976,776	(249,203)	707,794	1,735,145	15,377,667
OPERATING INCOME (LOSS): OTHER INCOME : Interest Income												<b>1,735,145</b>	15,377,667
OPERATING INCOME (LOSS): OTHER INCOME :	1,858,228	2,048,067	1,431,931	1,104,725	1,071,715	1,570,444	869,036	1,253,009	1,976,776	(249,203)	707,794	1,735,145	15,377,667
OPERATING INCOME (LOSS):  OTHER INCOME :  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment	1,858,228 65,543	<b>2,048,067</b> 54,361	<b>1,431,931</b> 69,726	1,104,725 71,462	<b>1,071,715</b> 78,616	1,570,444 102,237	869,036 117,931	1,253,009	1,976,776 123,884	(249,203)	<b>707,794</b> 124,076	1,735,145 150,671 (1,657)	15,377,667 1,235,423 (1,657)
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5)	1,858,228 65,543 - 19,421	2,048,067 54,361 - 20,666	1,431,931 69,726 - 15,730	71,462 - 11,697	78,616 - 46,527	1,570,444 102,237 - 14,271	869,036 117,931 - 53,147	1,253,009 142,582 - 14,416	1,976,776 123,884 - 143,702	(249,203) 134,334 - 190,680	707,794 124,076 - 83,685	1,735,145 150,671 (1,657) 198,021	15,377,667 1,235,423 (1,657) 811,963
OPERATING INCOME (LOSS):  OTHER INCOME :  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5)  Total Other Income OTHER EXPENSE :	1,858,228 65,543 - 19,421 84,964	2,048,067 54,361 20,666 75,027	1,431,931 69,726 - 15,730 85,456	71,462 	78,616 	1,570,444 102,237 14,271 116,508	869,036 117,931 - 53,147 171,078	1,253,009 142,582 14,416 156,998	1,976,776 123,884 - 143,702 267,587	(249,203) 134,334 190,680 325,014	707,794 124,076 - 83,685 207,761	1,735,145 150,671 (1,657) 198,021 347,035	15,377,667 1,235,423 (1,657) 811,963 2,045,729
OPERATING INCOME (LOSS):  OTHER INCOME :  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) Total Other Income  OTHER EXPENSE :  Interest on Long-Term Debt	1,858,228 65,543 - 19,421	2,048,067 54,361 - 20,666	1,431,931 69,726 - 15,730	71,462 - 11,697	78,616 - 46,527	1,570,444 102,237 14,271 116,508	869,036 117,931 53,147 171,078	1,253,009  142,582  14,416  156,998	1,976,776 123,884 - 143,702	(249,203) 134,334 - 190,680	707,794 124,076 - 83,685	1,735,145 150,671 (1,657) 198,021	15,377,667  1,235,423 (1,657) 811,963 2,045,729
OPERATING INCOME (LOSS):  OTHER INCOME :  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5)  Total Other Income OTHER EXPENSE :	1,858,228 65,543 - 19,421 84,964	2,048,067 54,361 20,666 75,027	1,431,931 69,726 - 15,730 85,456	71,462 	78,616 	1,570,444 102,237 14,271 116,508	869,036 117,931 - 53,147 171,078	1,253,009 142,582 14,416 156,998	1,976,776 123,884 - 143,702 267,587	(249,203) 134,334 190,680 325,014	707,794 124,076 - 83,685 207,761	1,735,145 150,671 (1,657) 198,021 347,035	15,377,667 1,235,423 (1,657) 811,963 2,045,729
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5)  Total Other Income  OTHER EXPENSE:  Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt	1,858,228 65,543 19,421 84,964 240,641 (26,873) 904	2,048,067 54,361 	1,431,931 69,726 15,730 85,456 240,641 - (26,873) 904	1,104,725 71,462 11,697 83,158 240,641 - (26,873) 904	1,071,715  78,616  46,527  125,143  240,641 - (26,873) 904	1,570,444 102,237 14,271 116,508 240,641 362,975 (26,873) 904	336,390 64,750 (27,428) (4,653)	1,253,009 142,582 -14,416 156,998 338,390 53,123 (27,428) (4,653)	1,976,776  123,884  143,702  267,587  338,390  (27,428) (4,653)	(249,203) 134,334 190,680 325,014 338,390 - (27,428) (4,653)	707,794 124,076 83,685 207,761 263,212 (27,428) (4,653)	1,735,145 150,671 (1,657) 198,021 347,035 263,212 (27,428) (4,653)	1,235,423 (1,657) 811,963 2,045,729 3,323,833 480,847 (325,807) (22,493)
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5)  Total Other Income  OTHER EXPENSE:  Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt Other Expenses (Note 6)	1,858,228 65,543 19,421 84,964 240,641 (26,873) 904 47,478	2,048,067 54,361 - 20,666 75,027 240,641 - (26,873) 904 51,109	1,431,931 69,726 - 15,730 85,456 240,641 - (26,873) 904 78,562	1,104,725 71,462 11,697 83,158 240,641 - (26,873) 904 57,886	78,616 46,527 125,143 240,641 (26,873) 904 57,019	1,570,444 102,237 14,271 116,508 240,641 362,975 (26,873) (26,873) 904 51,131	338,390 64,750 (27,428) (4,653) 43,862	1,253,009 142,582 - 14,416 156,998 338,390 53,123 (27,428) (4,653) 84,696	1,976,776  123,884  143,702  267,587  338,390  (27,428) (4,653) 43,740	(249,203)  134,334  190,680  325,014  338,390  (2,7,428) (4,653) 32,486	707,794 124,076 83,685 207,761 263,212 (27,428) (4,653) 22,069	1,735,145 150,671 (1,657) 198,021 347,035 263,212 	1,235,423 (1,657) 811,963 2,045,729 3,323,833 480,847 (325,807) (22,493) 911,110
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5)  Total Other Income  OTHER EXPENSE:  Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt	1,858,228 65,543 19,421 84,964 240,641 (26,873) 904	2,048,067 54,361 	1,431,931 69,726 15,730 85,456 240,641 - (26,873) 904	1,104,725 71,462 11,697 83,158 240,641 - (26,873) 904	1,071,715  78,616  46,527  125,143  240,641 - (26,873) 904	1,570,444 102,237 14,271 116,508 240,641 362,975 (26,873) 904	336,390 64,750 (27,428) (4,653)	1,253,009 142,582 -14,416 156,998 338,390 53,123 (27,428) (4,653)	1,976,776  123,884  143,702  267,587  338,390  (27,428) (4,653)	(249,203) 134,334 190,680 325,014 338,390 - (27,428) (4,653)	707,794 124,076 83,685 207,761 263,212 (27,428) (4,653)	1,735,145 150,671 (1,657) 198,021 347,035 263,212 (27,428) (4,653)	1,235,423 (1,657) 811,963 2,045,729 3,323,833 480,847 (325,807) (22,493)
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5)  Total Other Income  OTHER EXPENSE:  Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt Other Expenses (Note 6)	1,858,228 65,543 19,421 84,964 240,641 (26,873) 904 47,478	2,048,067 54,361 - 20,666 75,027 240,641 - (26,873) 904 51,109	1,431,931 69,726 - 15,730 85,456 240,641 - (26,873) 904 78,562	1,104,725 71,462 11,697 83,158 240,641 - (26,873) 904 57,886	78,616 46,527 125,143 240,641 (26,873) 904 57,019	1,570,444 102,237 14,271 116,508 240,641 362,975 (26,873) (26,873) 904 51,131	338,390 64,750 (27,428) (4,653) 43,862	1,253,009 142,582 - 14,416 156,998 338,390 53,123 (27,428) (4,653) 84,696	1,976,776  123,884  143,702  267,587  338,390  (27,428) (4,653) 43,740	(249,203)  134,334  190,680  325,014  338,390  (2,7,428) (4,653) 32,486	707,794 124,076 83,685 207,761 263,212 (27,428) (4,653) 22,069	1,735,145 150,671 (1,657) 198,021 347,035 263,212 	15,377,667  1,235,423 (1,657) 811,963 2,045,729  3,323,833 480,847 (325,807) (22,493) 911,110
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) Total Other Income  OTHER EXPENSE:  Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt Other Expenses (Note 6) Total Other Expense:  NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,858,228 65,543 19,421 84,964 240,641 (26,873) 904 47,478 262,150 1,681,042	2,048,067  54,361 - 20,666  75,027  240,641 - (26,873) 904 51,109 265,782  1,857,313	1,431,931 69,726 15,730 85,456 240,641 (26,873) 904 78,562 293,234 1,224,153	1,104,725 71,462 11,697 83,158 240,641 (26,873) 904 57,886 272,559 915,324	1,071,715  78,616  46,527  125,143  240,641  (26,873) 904 57,019 271,692  925,166	1,570,444 102,237 14,271 116,508 240,641 362,975 (26,873) 904 51,131 628,778 1,058,174	338,390 64,750 (27,428) (4,653) 43,862 414,921 625,192	1,253,009 142,582 	1,976,776  123,884  143,702  267,587  338,390  (27,428) (4,653) 43,740  350,049  1,894,314	(249,203)  134,334  190,680  325,014  338,390  (27,428) (4,653) 32,486 338,795  (262,984)	707,794 124,076 83,685 207,761 263,212 (27,428) (4,653) 22,069 253,200 662,355	1,735,145 150,671 (1,657) 198,021 347,035 263,212 (27,428) (4,653) 341,071 572,202 1,509,978	1,235,423 (1,657) 811,963 2,045,729 3,323,833 480,847 (225,807) (22,493) 911,110 4,367,490
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) Total Other Income  OTHER EXPENSE:  Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Bond One Reacquired Debt Other Expenses (Note 6) Total Other Expense:  NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS  Capital Contributions - Facility Development Fees (Note 7)	1,858,228 65,543 19,421 84,964 240,641 (26,873) 904 47,478 262,150 1,681,042	2,048,067  54,361 - 20,666  75,027  240,641 - (26,873) 904 51,109 265,782 1,857,313	1,431,931 69,726 15,730 85,456 240,641 - (26,873) 904 78,562 293,234 1,224,153	1,104,725  71,462  11,697  83,158  240,641  (26,873) 904 57,886 272,559  915,324	1,071,715  78,616 46,527 125,143  240,641 (26,873) 904 57,019 271,892 925,166	1,570,444  102,237  14,271  116,508  240,641 362,975 (26,873) 904 51,131 628,778  1,058,174	3869,036 117,931 53,147 171,078 338,390 64,750 (27,428) (4,653) 43,862 414,921 625,192	1,253,009  142,582	1,976,776  123,884  143,702  267,587  338,390  (27,428) (4,653) 43,740  350,049  1,894,314	(249,203)  134,334  190,680  325,014  338,390  (27,428) (4,653) 32,486 338,795  (262,984)	707,794 124,076 83,685 207,761 263,212 (27,428) (4,653) 22,069 253,200 662,355	1,735,145 150,671 (1,657) 198,021 347,035 263,212 	1,235,423 (1,657) 811,963 2,045,729 3,323,833 480,847 (325,807) (22,493) 911,110 4,367,490 13,055,907
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) Total Other Income  OTHER EXPENSE:  Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt Other Expenses (Note 6) Total Other Expense:  NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,858,228 65,543 19,421 84,964 240,641 (26,873) 904 47,478 262,150 1,681,042	2,048,067  54,361 - 20,666  75,027  240,641 - (26,873) 904 51,109 265,782  1,857,313	1,431,931 69,726 15,730 85,456 240,641 (26,873) 904 78,562 293,234 1,224,153	1,104,725  71,462	1,071,715  78,616  46,527  125,143  240,641  (26,873) 904 57,019 271,692  925,166	1,570,444 102,237 14,271 116,508 240,641 362,975 (26,873) 904 51,131 628,778 1,058,174	338,390 64,750 (27,428) (4,653) 43,862 414,921 625,192	1,253,009 142,582 	1,976,776  123,884  143,702  267,587  338,390  (27,428) (4,653) 43,740  350,049  1,894,314	(249,203)  134,334  190,680  325,014  338,390  (27,428) (4,653) 32,486 338,795  (262,984)	707,794 124,076 83,685 207,761 263,212 (27,428) (4,653) 22,069 253,200 662,355	1,735,145 150,671 (1,657) 198,021 347,035 263,212 (27,428) (4,653) 341,071 572,202 1,509,978	1,235,423 (1,657) 811,963 2,045,729 3,323,833 480,847 (225,807) (22,493) 911,110 4,367,490
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) Total Other Income  OTHER EXPENSE:  Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt Other Expenses (Note 6) Total Other Expense:  NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS  Capital Contributions - Facility Development Fees (Note 7) Transfers To Broadband Fund (Note 12) Total of Capital Contributions and Transfers to Other Funds	1,858,228 65,543 19,421 84,964 240,641 (26,873) 904 47,478 262,150 1,681,042	2,048,067  54,361 - 20,666  75,027  240,641 - (26,873) 904 51,109 265,782 1,857,313  47,475 (2,500) 44,975	1,431,931 69,726 15,730 85,456 240,641 (26,873) 904 78,562 293,234 1,224,153 204,061 (2,500) 201,561	1,104,725  71,462  11,697  83,158  240,641  (26,873) 904 57,886 272,559  915,324  48,133 (2,500) 45,633	1,071,715  78,616  46,527  125,143  240,641  (26,873) 904 57,019 271,692  925,166  66,534 (2,500) 64,034	1,570,444  102,237  14,271  116,508  240,641 362,975 (26,873) 904 51,131 628,778  1,058,174  204,671 (2,500) 202,171	3869,036  117,931  53,147  171,078  338,390 64,750 (27,428) (4,653) 43,862 414,921  625,192  135,888 (2,500) 133,388	1,253,009  142,582 -1,416 156,998  338,390 53,123 (27,428) (4,653) 84,696 444,127  965,879  233,682 (2,500) 231,182	1,976,776  123,884  143,702  267,587  338,390  (27,428) (4,653) 43,740  350,049  1,894,314  251,863 (2,500) 249,363	(249,203)  134,334  190,680  325,014  338,390  (27,428) (4,653) 32,486 338,795  (262,984)  291,849 (2,500) 289,349	707,794  124,076  83,685  207,761  263,212  (27,428) (4,653) 22,069  253,200  662,355  631,118 (2,500) 628,618	1,735,145  150,671 (1,657) 198,021 347,035  263,212 (27,428) (4,653) 341,071 572,202 1,509,978  80,062 (2,500) 77,562	1,235,423 (1,657) 811,963 2,045,729 3,323,833 480,847 (325,807) (22,493) 911,110 4,367,490 13,055,907 2,207,346 (30,000) 2,177,346
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) Total Other Income  OTHER EXPENSE:  Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt Other Expenses (Note 6) Total Other Expenses:  NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS  Capital Contributions - Facility Development Fees (Note 7) Transfers To Broadband Fund (Note 12) Total of Capital Contributions and Transfers to Other Funds  CHANGE IN NET POSITION BEFORE PRIOR PERIOD ADJUSTMENTS	1,858,228 65,543 19,421 84,964 240,641 (26,873) 904 47,478 262,150 1,681,042	2,048,067  54,361 - 20,666  75,027  240,641 - (26,873) 904 51,109 265,782  1,857,313	1,431,931 69,726 	1,104,725  71,462	1,071,715  78,616 -46,527 125,143  240,641 -(26,873) 904 57,019 271,692 925,166	1,570,444  102,237 -14,271 116,508  240,641 362,975 (26,873) 904 51,131 628,778 1,058,174	3869,036  117,931 -53,147 -171,078  338,390 64,750 (27,428) (4,653) 43,862 -414,921  625,192  135,888 (2,500)	1,253,009  142,582	1,976,776  123,884  143,702  267,587  338,390  (27,428) (4,653) 43,740  350,049  1,894,314  251,863 (2,500)	(249,203)  134,334  190,680  325,014  338,390  (27,428) (4,653) 32,486  338,795  (262,984)  291,849 (2,500)	707,794  124,076  83,685  207,761  263,212  (27,428) (4,653) 22,069  253,200  662,355	1,735,145 150,671 (1,657) 198,021 347,035 263,212  (27,428) (4,653) 341,071 572,202 1,509,978 80,062 (2,500)	1,235,423 (1,657) 811,963 2,045,729 3,323,833 480,847 (325,807) (22,493) 911,110 4,367,490 13,055,907
OPERATING INCOME (LOSS):  OTHER INCOME:  Interest Income Gain / (Loss) on Fair Market Value (FMV) Adjustment Other Income (Note 5) Total Other Income  OTHER EXPENSE:  Interest on Long-Term Debt Debt Issuance Expense Amortization of Bond Discount / Premium Amortization of Bond Discount / Premium Amortization of Loss on Reacquired Debt Other Expenses (Note 6) Total Other Expense:  NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS  Capital Contributions - Facility Development Fees (Note 7) Transfers To Broadband Fund (Note 12) Total of Capital Contributions and Transfers to Other Funds	1,858,228 65,543 19,421 84,964 240,641 (26,873) 904 47,478 262,150 1,681,042	2,048,067  54,361 - 20,666  75,027  240,641 - (26,873) 904 51,109 265,782  1,857,313  47,475 (2,500) 44,975  1,902,289	1,431,931 69,726 15,730 85,456 240,641 (26,873) 904 78,562 293,234 1,224,153 204,061 (2,500) 201,561	1,104,725  71,462  11,697  83,158  240,641  (26,873) 904 57,886 272,559  915,324  48,133 (2,500) 45,633	1,071,715  78,616 46,527 125,143  240,641	1,570,444  102,237  14,271  116,508  240,641 362,975 (26,873) 904 51,131 628,778  1,058,174  204,671 (2,500) 202,171	3869,036  117,931  53,147  171,078  338,390 64,750 (27,428) (4,653) 43,862 414,921  625,192  135,888 (2,500) 133,388	1,253,009  142,582 -1,416 156,998  338,390 53,123 (27,428) (4,653) 84,696 444,127  965,879  233,682 (2,500) 231,182	1,976,776  123,884  143,702  267,587  338,390  (27,428) (4,653) 43,740  350,049  1,894,314  251,863 (2,500) 249,363	(249,203)  134,334  190,680  325,014  338,390  (27,428) (4,653) 32,486 338,795  (262,984)  291,849 (2,500) 289,349	707,794  124,076  83,685  207,761  263,212  (27,428) (4,653) 22,069  253,200  662,355  631,118 (2,500) 628,618  1,290,973	1,735,145  150,671 (1,657) 198,021 347,035  263,212 (27,428) (4,653) 341,071 572,202 1,509,978  80,062 (2,500) 77,562	1,235,423 (1,657) 811,963 2,045,729 3,323,833 480,847 (325,807) (22,493) 911,110 4,367,490 13,055,907 2,207,346 (30,000) 2,177,346

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY STATEMENT OF CASH FLOWS December 31, 2023

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year To Date
Cash Flows From Operating Activities													
Receipts from power sales to customers	\$ 7,397,077 \$		\$ 7,652,747 \$	6,924,320		\$ 6,023,345 \$	6,407,462 \$	7,346,591					\$ 79,422,665
Other operating cash receipts	78,446	134,205	75,068	155,413	207,696	243,392	514,621	215,470	524,727	484,564	511,796	340,937	3,486,335
Receipts from interfund rents and services	-	-	-	-	_	-	-	-	-	-	-	-	-
Other cash payments Payments for power	(3,510,331)	(3,220,636)	(3,066,848)	(2,250,060)	(2,461,066)	(2,130,991)	(1,942,526)	(2,528,334)	(264,884)	(4,327,770)	(3,254,636)	(2,497,852)	(31,455,935)
Payment for transmission	(653,176)	(605,273)	(358,959)	(377,615)	(358,675)	(341,024)	(543,009)	(530,304)	(204,004)	(894,587)	(328,359)	(427,844)	(5,418,825)
Payments to suppliers	(2,464,850)	(1,119,330)	(1,220,669)	(1,944,185)	(595,821)	(673,083)	(2,551,424)	(1,637,464)	(1,405,451)	(896,817)	(760,835)	1,281,295	(13,988,635)
Payments for utility tax	(692,427)	(656,975)	(543,543)	(520,106)	(468,302)	(523,408)	(507,642)	(604,934)	(557,803)	(454,136)	(495,298)	(557,953)	(6,582,526)
Payments to employees	(160,085)	(110,773)	(183,407)	(65,019)	(8,126)	(36,392)	(74,428)	(150,796)	(34,150)	(28,593)	(60,408)	16,344	(895,833)
Payments for interfund services	(266,199)	(277,696)	(304,997)	254,196	(304,645)	(301,789)	(281,368)	(304,102)	(287,114)	(298,931)	(344,639)	(564,932)	(3,282,215)
Net Cash Provided (Used) by Operating Activities	(271,544)	1,807,955	2,049,390	2,176,943	2,324,358	2,260,051	1,021,686	1,806,128	4,568,088	(404,342)	419,823	3,526,494	21,285,031
Cash Flows From Noncapital Financing Activities													
Transfer (to) / from Broadband Fund (Note 13)	(2.500)	(2.500)	(2.500)	(2.500)	(2.500)	(2.500)	(2.500)	(2.500)	(2.500)	(2.500)	(2.500)	(2.500)	(30.000)
Net Cash Used by Noncapital Financing Activities	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(30,000)
	( ,,,,,	( ,, ,	( )/	( ,,,	( ) ,	( ),	( ,, ,	( ) ,	( , , , , ,	( ,,,	( ) ,		(,,
Cash Flows From Capital and Related Financing Activities													
Proceeds from Issuance of Debt	-	-	-	-	190,000	7,934,910	-	-	-	-	-	-	8,124,910
Bond Issuance costs (Paid) Refunded	-	-	-	-	-	-	(64,750)	(53,123)	-	-	(0.005.000)	-	(117,873)
Principal Paid on Long-Term Debt Interest Paid on Long-Term Debt	-	-	-	-	(1,449,660)	(771,211)	-	-	-	-	(2,295,000) (1,526,281)	-	(2,295,000) (3,747,152)
Capital Contributions	12,009	47.475	204,061	48,133	66,534	204,671	135.888	233.682	251,863	291,849	631.118	1.878	2,129,163
Deferred Capital Contributions	-	30,000	-	-	-	67,800	34,800	(18,711)	-	-	61,200	34,356	209,445
Capital Contributions Refunded	-	,	-	-	-			(193,089)	-	-		(39,404)	(232,493)
Sale of Land	-	-	-	-	-	-	-		-	-	-	-	-
Acquisition and Construction of Capital Assets	(249,022)	(269,378)	(377,809)	(660,189)	(1,161,818)	(2,068,554)	(535,499)	(538,343)	(318,367)	(745,516)	(1,088,039)	(4,248,417)	(12,260,951)
Net Cash Provided (Used) by Capital	(237,013)	(191,902)	(173,748)	(612,055)	(2,354,944)	5,367,616	(429,562)	(569,583)	(66,504)	(453,667)	(4,217,001)	(4,251,587)	(8,189,951)
and Related Financing Activities			· · · · ·										
Cash Flows From Investing Activities													
Interest Received on Investments	65,543	54,361	69,726	71,462	78,616	102,237	117,931	142,582	123,884	134,334	124,076	150,671	1,235,423
Premium Received on Investments	14,/82,084				-					-		1,082,749	15,864,834
Investments Purchased *					_					_		(21,225,675)	(21,225,675)
Net Cash Provided (Used) by Investing Activities	14,847,628	54,361	69,726	71,462	78,616	102,237	117,931	142,582	123,884	134,334	124,076	(19,992,255)	(4,125,418)
g			,					,	,	,	,	(10,000,000)	(1,122,112)
Net Change in Cash and Cash Equivalents	14,336,570	1,667,914	1,942,868	1,633,850	45,530	7,727,404	707,555	1,376,627	4,622,968	(726,175)	(3,675,602)	(20,719,847)	8,939,663
Cash and Cash Equivalents at Beginning of Period	7,568,768	21,905,339	23,573,252	25,516,121	27,149,971	27,195,501	34,922,904	35,630,460	37,007,087	41,630,055	40,903,880	37,228,278	7,568,768
Cash and Cash Equivalents at Beginning of Period  Cash and Cash Equivalents at End of Period	7,568,768 \$ 21,905,339 \$		23,573,252 \$ 25,516,121 \$		27,149,971 27,195,501	27,195,501 34,922,904	34,922,904 35,630,460	35,630,460 37,007,087	37,007,087 41,630,055	41,630,055	40,903,880 37,228,278	37,228,278 16,508,431	7,568,768 \$ 16,508,431
Cash and Cash Equivalents at End of Period													
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash													
Cash and Cash Equivalents at End of Period		23,573,252			27,195,501	34,922,904			41,630,055	40,903,880		16,508,431	
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash  Provided (Used) by Operating Activities	\$ 21,905,339 \$	23,573,252	\$ 25,516,121 \$	27,149,971	27,195,501	34,922,904	35,630,460	37,007,087	41,630,055	40,903,880	37,228,278	16,508,431	\$ 16,508,431
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income  Adjustments to reconcile net operating income to net cash provided by operating activities:	\$ 21,905,339 \$ \$ 1,858,228 \$	23,573,252	\$ 25,516,121 \$ \$ 1,431,931 \$	27,149,971 : 1,104,725 :	1,071,715	34,922,904 \$ 1,570,444 \$	35,630,460 869,036 \$	37,007,087 1,253,009 \$	41,630,055	<b>40,903,880</b> (249,203) \$	707,794	16,508,431 \$ 1,735,145	\$ 16,508,431 \$ 15,377,667
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization	\$ 21,905,339 \$	23,573,252	\$ 25,516,121 \$	27,149,971	27,195,501	34,922,904	35,630,460	37,007,087	41,630,055	40,903,880	37,228,278	16,508,431 \$ 1,735,145 584,585	\$ 16,508,431 \$ 15,377,667 7,015,016
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585	23,573,252 2,048,067 584,585	\$ 25,516,121 \$ \$ 1,431,931 \$ 584,585	27,149,971 1,104,725 584,585	5 27,195,501 5 1,071,715 584,585	34,922,904 \$ 1,570,444 \$ 584,585	35,630,460 869,036 \$ 584,585	1,253,009 \$ 584,585	41,630,055 5 1,976,776 S 584,585	40,903,880 \$ (249,203) \$ 584,585	707,794 \$ 584,585	\$ 1,735,145 \$ 584,585 (1,228,349)	\$ 15,377,667 7,015,016 (1,228,349)
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income  Adjustments to reconcile net operating income to net cash provided by operating activities:  Depreciation & Amortization  Accrued Pension Expense Other Income, Net	\$ 21,905,339 \$ \$ 1,858,228 \$	23,573,252	\$ 25,516,121 \$ \$ 1,431,931 \$	27,149,971 : 1,104,725 :	1,071,715	34,922,904 \$ 1,570,444 \$	35,630,460 869,036 \$	37,007,087 1,253,009 \$	41,630,055	<b>40,903,880</b> (249,203) \$	707,794	16,508,431 \$ 1,735,145 584,585	\$ 16,508,431 \$ 15,377,667 7,015,016
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income  Adjustments to reconcile net operating income to net  cash provided by operating activities: Depreciation & Amortization  Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities:	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 - (28,057)	2,048,067 584,585 (30,443)	\$ 25,516,121 \$ \$ 1,431,931 \$ 584,585 - (62,832)	27,149,971 1,104,725 584,585 (46,190)	5 27,195,501 5 1,071,715 584,585 (10,493)	\$ 1,570,444 \$ 584,585 - (36,861)	35,630,460 869,036 \$ 584,585 9,285	1,253,009 \$ 584,585 - (70,279)	41,630,055 5 1,976,776 5 584,585 99,962	40,903,880 \$ (249,203) \$ 584,585 - 158,194	707,794 \$ 584,585 - 61,616	\$ 1,735,145 \$ 584,585 (1,228,349) (25,463)	\$ 15,377,667 7,015,016 (1,228,349) 18,440
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income  Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 (28,057) (821,865)	2,048,067 584,585 (30,443) (83,566)	\$ 25,516,121 \$ \$ 1,431,931 \$ 584,585 - (62,832) 1,228,845	27,149,971 1,104,725 584,585 (46,190) 687,959	5 27,195,501 1,071,715 584,585 (10,493) 785,826	\$ 1,570,444 \$ 584,585 - (36,861) (176,972)	35,630,460 869,036 \$ 584,585 9,285 270,096	1,253,009 \$ 584,585 - (70,279) 35,223	41,630,055 1,976,776 \$ 584,585 99,962 29,647	40,903,880 (249,203) \$ 584,585 - 158,194 613,166	707,794 \$ 584,585 - 61,616 (786,772)	\$ 1,735,145 \$ 1,735,145 584,585 (1,228,349) (25,463) (838,351)	\$ 15,377,667 7,015,016 (1,228,349) 15,440 941,237
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income  Adjustments to reconcile net operating income to net  cash provided by operating activities: Depreciation & Amortization  Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities:	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 - (28,057)	2,048,067 584,585 (30,443)	\$ 25,516,121 \$ \$ 1,431,931 \$ 584,585 - (62,832)	27,149,971 1,104,725 584,585 (46,190)	5 27,195,501 5 1,071,715 584,585 (10,493)	\$ 1,570,444 \$ 584,585 - (36,861)	35,630,460 869,036 \$ 584,585 9,285	1,253,009 \$ 584,585 - (70,279)	41,630,055 5 1,976,776 5 584,585 99,962	40,903,880 \$ (249,203) \$ 584,585 - 158,194	707,794 \$ 584,585 - 61,616	\$ 1,735,145 \$ 584,585 (1,228,349) (25,463)	\$ 15,377,667 7,015,016 (1,228,349) 18,440
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income  Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization  Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 (28,057) (821,865) (587,287)	2,048,067 584,585 (30,443) (83,566) (168,577)	\$ 25,516,121 \$  \$ 1,431,931 \$  584,585 - (62,832)  1,228,845 (319,614)	27,149,971 1,104,725 584,585 (46,190) 687,959 (115,871)	5 27,195,501 5 1,071,715 584,585 (10,493) 785,826 (301,563)	\$ 1,570,444 \$ 584,585 - (36,861) (178,972) (117,250)	35,630,460 869,036 \$ 584,585 9,285 270,096 (352,563)	1,253,009 \$ 1,253,009 \$ 584,585 - (70,279) 35,223 (224,995)	41,630,055 1,976,776 584,585 99,962 29,647 (382,240)	40,903,880 \$ (249,203) \$ 584,585 	707,794 \$ 584,585	\$ 1,735,145 \$ 1,735,145 \$ 584,585 (1,228,349) (25,463) (838,351) 185,804	\$ 15,377,667 7,015,016 (1,226,349) 18,440 941,237 (2,152,723)
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Accounts Payable	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 - (28,057) (821,865) (587,287) (234,020) (623,614) (289,094)	2,048,067 584,585 - (30,443) (83,566) (168,577) 19,139	\$ 25,516,121 \$ \$ 1,431,931 \$  584,585 (62,832)  1,228,845 (319,614) 120,273	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660	\$ 27,195,501 \$ 1,071,715 584,585 (10,493) 785,826 (301,563) (139,315)	\$ 1,570,444 \$ 584,585 (36,861) (178,972) (117,250) (18,360)	35,630,460 869,036 \$ 584,585 9,285 270,096 (352,563) 72,303	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375	41,630,055 1,976,776 \$ 584,585 99,962 29,647 (382,240) 309,066	40,903,880 \$ (249,203) \$ 584,585 - 158,194 613,166 148,722 20,185	37,228,278  707,794 \$ 584,585 61,616 (786,772) 82,711 20,185	\$ 1,735,145 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596) 2,123,678	\$ 15,377,667 7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641) 1,891,823
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Inventory (Increase) / Decrease) in Power & Transmission AP Increase / (Decrease) in Accounts Payable Increases / (Decrease) in Accrued Wages	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 (28,057) (821,865) (587,287) (234,020) (623,614)	23,573,252 2,048,067 584,585 (30,443) (83,566) (168,577) 19,139 (408,106)	\$ 25,516,121 \$ \$ 1,431,931 \$ 584,585 (62,832) 1,228,845 (319,614) 120,273 (791,856)	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660 289,923	5 27,195,501 5 1,071,715 584,585 (10,493) 785,826 (301,563) (139,315) (411,301)	\$ 1,570,444 \$ 584,585 - (36,861) (178,972) (117,250) (18,360) 107,040	35,630,460 869,036 \$ 584,585 9,285 270,096 (352,563) 72,303 401,910	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375 324,596	41,630,055 1,976,776 584,585 99,962 29,647 (382,240) 309,066 2,284,822	\$ (249,203) \$ 584,585 - 158,194 613,166 148,722 20,185 (1,744,943)	37,228,278  707,794 \$ 584,585 61,616 (786,772) 82,711 20,185 (445,517)	\$ 1,735,145 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596)	\$ 15,377,667 7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641)
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Receivables (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accrued Wages Increase / (Decrease) in Incerned Facility Fees	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 - (28,057) (821,865) (587,287) (234,020) (623,614) (289,094)	23,573,252 2,048,067 584,585 (30,443) (83,566) (168,577) 19,139 (408,106)	\$ 25,516,121 \$ \$ 1,431,931 \$ 584,585 (62,832) 1,228,845 (319,614) 120,273 (791,856)	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660 289,923	5 27,195,501 5 1,071,715 584,585 (10,493) 785,826 (301,563) (139,315) (411,301)	\$ 1,570,444 \$ 584,585 - (36,861) (178,972) (117,250) (18,360) 107,040	35,630,460 869,036 \$ 584,585 9,285 270,096 (352,563) 72,303 401,910	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375 324,596	41,630,055 1,976,776 584,585 99,962 29,647 (382,240) 309,066 2,284,822	\$ (249,203) \$ 584,585 - 158,194 613,166 148,722 20,185 (1,744,943)	37,228,278  707,794 \$ 584,585 61,616 (786,772) 82,711 20,185 (445,517)	\$ 1,735,145 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596) 2,123,678 19,888	\$ 15,377,667 7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641) 1,891,823 (19,967)
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Accrued Wages Increase / (Decrease) in Accrued Mages Increase / (Decrease) in Hoarned Facility Fees Increases / (Decrease) in Prepaid Leases	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 - (28,057) (821,865) (587,287) (234,020) (623,614) (289,094)	2,048,067 584,585 (30,443) (83,566) (168,577) 19,139 (408,106)	\$ 25,516,121 \$ \$ 1,431,931 \$ 584,585 (62,832) 1,228,845 (319,614) 120,273 (791,856)	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660 289,923	5 27,195,501 5 1,071,715 584,585 (10,493) 785,826 (301,563) (139,315) (411,301)	\$ 1,570,444 \$ 584,585 - (36,861) (178,972) (117,250) (18,360) 107,040	35,630,460 869,036 \$ 584,585 9,285 270,096 (352,563) 72,303 401,910	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375 324,596	41,630,055 1,976,776 584,585 99,962 29,647 (382,240) 309,066 2,284,822	\$ (249,203) \$ 584,585 - 158,194 613,166 148,722 20,185 (1,744,943)	37,228,278  707,794 \$ 584,585 61,616 (786,772) 82,711 20,185 (445,517)	\$ 1,735,145 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596) 2,123,678	\$ 15,377,667 7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641) 1,891,823
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Receivables (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Unearned Facility Fees Increase / (Decrease) in Unearned Facility Fees Increase / (Decrease) in Construction Allowances (Note 1)	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 (28,057) (821,865) (587,287) (234,024) (289,094) (39,856)	2,048,067 584,585 (30,443) (83,566) (168,577) 19,139 (408,106) (92,419)	\$ 25,516,121 \$  \$ 1,431,931 \$  584,585 - (62,832)  1,228,845 (319,614) 120,273 (791,856) 66,330	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660 289,923 (280,306)	5 27,195,501 5 1,071,715 584,585 (10,493) 785,826 (301,563) (139,315) (411,301) 786,455	\$ 1,570,444 \$ 584,585 - (36,861) (178,972) (117,250) (18,360) 107,040 406,622	35,630,460  869,036 \$  584,585  9,285  270,096 (352,563) 72,303 401,910 (752,692)	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375 324,596 (299,691)	41,630,055 1,976,776 584,585 99,962 29,647 (382,240) 309,066 2,284,822 (263,239)	584,585 - 158,194 613,166 148,722 20,185 (1,744,943) 131,460	37,228,278  707,794 \$ 584,585 61,616 (786,772) 82,711 20,185 (445,517) 354,718	\$ 1,735,145 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596) 2,123,678 19,888 - (5,034)	\$ 15,377,667 7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641) 1,891,823 (19,967) (5,034)
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income  Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization  Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Incerned Facility Fees Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Incerned Facility Fees Increase / (Decrease) in Prepaid Leases (Increase) (Increase) in Prepaid Leases (Increase) In Expense Construction Allowances (Note 1) (Increase) / Decrease in Deferred Charges	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 - (28,057) (821,865) (587,287) (234,020) (623,614) (289,094)	2,048,067 584,585 (30,443) (83,566) (168,577) 19,139 (408,106)	\$ 25,516,121 \$ \$ 1,431,931 \$ 584,585 (62,832) 1,228,845 (319,614) 120,273 (791,856)	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660 289,923	5 27,195,501 5 1,071,715 584,585 (10,493) 785,826 (301,563) (139,315) (411,301)	\$ 1,570,444 \$ 584,585 - (36,861) (178,972) (117,250) (18,360) 107,040	35,630,460 869,036 \$ 584,585 9,285 270,096 (352,563) 72,303 401,910	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375 324,596	41,630,055 1,976,776 584,585 99,962 29,647 (382,240) 309,066 2,284,822	\$ (249,203) \$ 584,585 - 158,194 613,166 148,722 20,185 (1,744,943)	37,228,278  707,794 \$ 584,585 61,616 (786,772) 82,711 20,185 (445,517)	\$ 1,735,145 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596) 2,123,678 19,888	\$ 15,377,667 7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641) 1,891,823 (19,967)
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Receivables (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Unearned Facility Fees Increase / (Decrease) in Unearned Facility Fees Increase / (Decrease) in Construction Allowances (Note 1)	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585 (28,057) (821,865) (587,287) (234,024) (289,094) (39,856)	2,048,067 584,585 (30,443) (83,566) (168,577) 19,139 (408,106) (92,419)	\$ 25,516,121 \$  \$ 1,431,931 \$  584,585 - (62,832)  1,228,845 (319,614) 120,273 (791,856) 66,330	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660 289,923 (280,306)	5 27,195,501 5 1,071,715 584,585 (10,493) 785,826 (301,563) (139,315) (411,301) 786,455	\$ 1,570,444 \$ 584,585 - (36,861) (178,972) (117,250) (18,360) 107,040 406,622	35,630,460  869,036 \$  584,585  9,285  270,096 (352,563) 72,303 401,910 (752,692)	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375 324,596 (299,691)	41,630,055 1,976,776 584,585 99,962 29,647 (382,240) 309,066 2,284,822 (263,239)	584,585 - 158,194 613,166 148,722 20,185 (1,744,943) 131,460	37,228,278  707,794 \$ 584,585 61,616 (786,772) 82,711 20,185 (445,517) 354,718	\$ 1,735,145 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596) 2,123,678 19,888 - (5,034)	\$ 15,377,667 7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641) 1,891,823 (19,967) (5,034)
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accrued Wages Increase / (Decrease) in Prepaid Itages Increase / (Decrease) in Prepaid Itages (Increase) / Decrease in Prepaid Itages (Increase) / Decrease in Increader (Decrease) in Cacrued Wages Increase / (Decrease) in Dearmed Facility Fees Increase / (Decrease) in Dearmed Facility Fees Increase / (Decrease) in Deferred Charges Prior Period Adjustments	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585	23,573,252 2,048,067 584,585 - (30,443) (83,566) (168,577) 19,139 (408,106) (92,419) - - (60,725)	\$ 25,516,121 \$  \$ 1,431,931 \$  584,585 - (62,832)  1,228,845 (319,614) (120,273 (791,856) 66,330 (208,271) - (208,271)	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660 289,923 (280,306) - (76,542)	\$ 27,195,501 \$ 1,071,715 \$ 584,585 (10,493) \$ 785,826 (301,563) (139,315) (411,301) \$ 786,455 (41,551)	\$ 1,570,444 \$ 584,585 - (36,861) (178,972) (117,250) (18,360) 107,040 406,622 - (57,199) - (57,199)	35,630,460  869,036 \$  584,585  9,285  270,096 (352,563) 72,303 401,910 (752,692) (80,274)	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375 324,596 (299,691)	41,630,055 1,976,776 \$ 584,585 - 99,962 29,647 (382,240) 309,066 2,284,822 (263,239) - - (71,292) -	\$ (249,203) \$ 584,585 - 158,194 613,166 148,722 20,185 (1,744,943) 131,460 - (66,509) - (66,509)	37,228,278  707,794 \$ 584,585   61,616 (786,772) 82,711 20,185 (445,517) 354,718	\$ 1,735,145 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596) 2,123,678 19,888 - (5,034) 1,276,137	\$ 15,377,667  7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641) 1,891,823 (19,967) (5,034)
Cash and Cash Equivalents at End of Period  Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Power & Transmission AP Increase / (Decrease) in Prepaid Expenses Increase / (Decrease) in Prepaid Leases (Increase) / Decrease) in Prepaid Leases (Increase) / Decrease in Deferred Charges	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585	23,573,252 2,048,067 584,585 - (30,443) (83,566) (168,577) 19,139 (408,106) (92,419) - - (60,725)	\$ 25,516,121 \$  \$ 1,431,931 \$  584,585 - (62,832)  1,228,845 (319,614) (120,273 (791,856) 66,330 (208,271) - (208,271)	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660 289,923 (280,306) (76,542)	\$ 27,195,501 \$ 1,071,715 \$ 584,585 (10,493) \$ 785,826 (301,563) (139,315) (411,301) \$ 786,455 - (41,551)	\$ 1,570,444 \$ 584,585 - (36,861) (176,972) (117,250) (18,360) 107,040 406,622 - (57,199) - (57,199)	35,630,460  869,036 \$  584,585  9,285  270,096 (362,563) 72,303 401,910 (752,692) (80,274)	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375 324,596 (299,691)	41,630,055 1,976,776 \$ 584,585 - 99,962 29,647 (382,240) 309,066 2,284,822 (263,239) - - (71,292) -	\$ (249,203) \$ 584,585 - 158,194 613,166 148,722 20,185 (1,744,943) 131,460 - (66,509) - (66,509)	37,228,278  707,794 \$ 584,585   61,616 (786,772) 82,711 20,185 (445,517) 354,718	\$ 1,735,145 \$ 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596) 2,123,678 19,888 - (5,034) 1,276,137	\$ 15,377,667 7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641) 1,891,823 (19,967) (5,034) 256,020
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income  Adjustments to reconcile net operating income to net cash provided by operating activities:  Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accound Wages Increase / (Decrease) in Incerned Facility Fees Increase / (Decrease) in Dearned Facility Fees Increase / (Decrease) in Deferred Charges Prior Period Adjustments	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585	23,573,252 2,048,067 584,585 - (30,443) (83,566) (168,577) 19,139 (408,106) (92,419) - - (60,725)	\$ 25,516,121 \$  \$ 1,431,931 \$  584,585 - (62,832)  1,228,845 (319,614) (120,273 (791,856) 66,330 (208,271) - (208,271)	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660 289,923 (280,306) - (76,542)	\$ 27,195,501 \$ 1,071,715 \$ 584,585 (10,493) \$ 785,826 (301,563) (139,315) (411,301) \$ 786,455 (41,551)	\$ 1,570,444 \$ 584,585 - (36,861) (178,972) (117,250) (18,360) 107,040 406,622 - (57,199) - (57,199)	35,630,460  869,036 \$  584,585  9,285  270,096 (352,563) 72,303 401,910 (752,692) (80,274)	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375 324,596 (299,691)	41,630,055 1,976,776 \$ 584,585 - 99,962 29,647 (382,240) 309,066 2,284,822 (263,239) - - (71,292) -	\$ (249,203) \$ 584,585 - 158,194 613,166 148,722 20,185 (1,744,943) 131,460 - (66,509) - (66,509)	37,228,278  707,794 \$ 584,585   61,616 (786,772) 82,711 20,185 (445,517) 354,718	\$ 1,735,145 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596) 2,123,678 19,888 - (5,034) 1,276,137	\$ 15,377,667  7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641) 1,891,823 (19,967) (5,034)
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities  Net Operating Income Adjustments to reconcile net operating income to net cash provided by operating activities: Depreciation & Amortization Accrued Pension Expense Other Income, Net Changes in operating assets and liabilities: (Increase) / Decrease in Receivables (Increase) / Decrease in Inventory (Increase) / Decrease in Prepaid Expenses Increase / (Decrease) in Accounts Payable Increase / (Decrease) in Accound Wages Increase / (Decrease) in Incerned Facility Fees Increase / (Decrease) in Prepaid Leases (Increase) / Decrease in Incerned Facility Fees Increase / (Decrease) in Dearmed Facility Fees Increase / (Decrease) in Dearmed Facility Fees Increase / (Decrease) in Deferred Charges Prior Period Adjustments	\$ 21,905,339 \$ \$ 1,858,228 \$ 584,585	23,573,252 2,048,067 584,585 (30,443) (83,566) (168,577) 19,139 (408,106) (92,419) (92,419) 1,60,725)	\$ 25,516,121 \$  \$ 1,431,931 \$  584,585 - (62,832)  1,228,845 (319,614) 120,273 (791,856) 66,330 (208,271) -  \$ 2,049,390 \$	27,149,971 1 1,104,725 5 584,585 (46,190) 687,959 (115,871) 28,660 289,923 (280,306) - (76,542)	\$ 27,195,501 \$ 1,071,715 \$ 584,585 (10,493) \$ 785,826 (301,563) (139,315) (411,301) \$ 786,455 (41,551) \$ 2,324,358	\$ 1,570,444 \$ 584,585 - (36,861) (178,972) (117,250) (18,360) 107,040 406,622 - (57,199) - (57,199) - \$ 2,260,051 \$	35,630,460  869,036 \$  584,585  9,285  270,096 (352,563) 72,303 401,910 (752,692) (80,274)	37,007,087 1,253,009 \$ 584,585 (70,279) 35,223 (224,995) 311,375 324,596 (299,691)	41,630,055  1,976,776  584,585  99,962  29,647 (382,240) 309,066 2,284,822 (263,239)  (71,292)  (71,292)	\$ (249,203) \$ 584,585 - 158,194 613,166 148,722 20,185 (1,744,943) 131,460 - (66,509) - (66,509) - 5 (404,342) \$	37,228,278  707,794 \$ 584,585   61,616 (786,772) 82,711 20,185 (445,517) 354,718	\$ 1,735,145 \$ 1,735,145 \$ 584,585 (1,228,349) (25,463) (838,351) 185,804 (51,950) (249,596) 2,123,678 19,888 (5,034) 1,276,137 	\$ 15,377,667  7,015,016 (1,228,349) 18,440 941,237 (2,152,723) 457,541 (1,266,641) 1,891,823 (19,967) (5,034)

<sup>\*</sup> 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, 2023

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 \$2,299,203 of which \$2,089,758 was recognized as revenue and \$209,445 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 2023	December 2022	Difference		
Permanent Service Fees	\$ 148,575	\$ 217,817	\$ (69,243)		
New Account Fees	75,225	76,725	(1,500)		
Rewire / Charges to Repair Damage	82,857	8,073	74,784		
Delinquent Account Fees	357,100	351,251	5,848		
Disconnect Fees	254,450	245,925	8,525		
Pole Contracts	88,197	93,110	(4,913)		
BPA - Conservation Program (EEI)	1,600,097	828,467	771,631		
Other	94,388	211,120	(116,731)		
Total Other Operating Revenue	\$ 2,700,889	\$ 2,032,488	\$ 668,401		

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

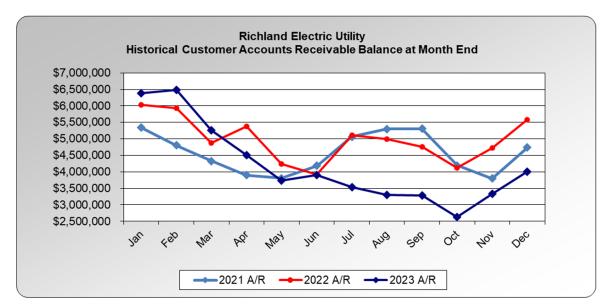
Electric Utility
Notes to the Financial Statements
December 31, 2023

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

Other Income YTD Through:	December 2023	December 2022	Difference		
Interest Collected on Conservation Loan Payments	\$ 55,318	\$ 45,074	\$ 10,244		
BPA - Conservation Admin Fee	187,902	116,092	71,810		
Meter Reading Revenue	110,008	193,688	(83,680)		
Work Performed for City Departments	443,396	454,057	(10,660)		
Gain / (Loss) on Land sales and Disposition of Assets	10,305	36,218	(25,913)		
Other	5,034	21,724	(16,690)		
Total Other Income	\$ 811,963	\$ 866,852	\$ (54,889)		

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 2023 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 \$885,441 in facility development fee revenue (capital contributions) in the fourth quarter of 2023. 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 \$2,089,758 is comprised of \$2,071,047 in fees paid during the year and \$18,711 of expired refundable construction allowances.
- 8. The outstanding utility accounts receivable balance, net of allowance for doubtful accounts on December 31, 2023, is \$4,010,176. This represents a \$733,573 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, 2023

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

Accounts Receivable YTD Through:		ember 2023	De	ecember 2022	Difference		
Write-Offs	\$	103	\$	305,712	\$	(305,609)	
Recoveries		13,708	7	4,294		9,414	
Balance	\$	4,010,176	\$	5,574,899	\$	(1,564,723)	

- 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 2023, a total of \$1,239,497 was spent on ductless heat pumps, windows, insulation and conservation programs. Year-to-date expenses on conservation measures total \$2,743,953.
- 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 2023

REVENUES: (Net of Utility Tax)	Jan-23	Feb-23	Mar-23	Apr-23	Mav-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total To Date	Budget	Variance	% Budget Variance
` '															-	
Residential Small General Service	\$ 4,484,240 691,624	\$ 3,944,119 708,560	\$ 3,116,671 641,830	\$ 2,671,072 590,899	\$ 2,294,706 \$ 514,104	2,568,768 553,175	\$ 2,969,296 296,065	\$ 3,087,756 766,799	\$ 2,651,989 672,865	\$ 2,031,750 509,937	\$ 2,569,421 524,148	\$ 3,355,925 592,550	\$ 35,745,713 \$ 7,062,554	33,181,508 6,623,140	\$ 2,564,206 439,414	
Medium General Service	815,891	864,550	749,548	734,127	729,019	807,320	560,954	1,020,698	903,191	796,427	754,739	767,253	9,503,718	8,823,518	680,200	
Large General Service	591.309	569.164	667.967	620,229	604.419	670.250	639.618	699.386	781.881	654.181	652.061	652.850	7.803.315	8.539.214	(735,899)	
Small Industrial	297,937	352,402	323.362	314,527	294.619	371,268	412,566	276,712	403,951	331,470	302,748	262,114	3,943,675	3,730,630	213,044	
Large Industrial	521,184	588,921	294,707	568,231	477,606	450,365	356,538	359,290	294,687	368,537	406,381	367,125	5,053,572	5,735,430		
Small Irrigation	1,906	1,231	1,376	19,279	10,455	16,343	18,561	20,986	19,844	15,097	6,763	2,109	133,950	123,239	10,711	
Large Irrigation	143	1,142	1,258	34,934	66,344	144,931	194,236	229,849	211,568	139,951	75,166	2,257	1,101,778	1,281,343		
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	(885)	60,940	67,468	(6,528)	
Street Lighting	31,542	28,489	31,552	30,514	31,741	30,492	31,386	(9,768)	22,135	22,873	22,135	22,873	295,961	362,749		
Rental Lighting	9,707 3,100	8,427 3.058	11,831 2,782	10,246	10,101 2,706	10,302 2.648	8,460 1,215	8,714 3,917	11,810 2,659	10,395 2,700	10,330 2,751	11,322 2,781	121,646 33,197	126,413 39,309		
Traffic Lights	3,100	3,056	2,102	2,881	2,700	2,040	1,215	3,917	2,009	2,700	2,/51	2,701	33,197	39,309	(6,112)	•
TOTAL REVENUES	\$ 7,454,205	\$ 7,075,681	\$ 5,848,505	\$ 5,602,559	\$ 5,041,440 <u>\$</u>	5,631,483	5,494,516	\$ 6,469,959	\$ 5,982,200	\$ 4,888,937	\$ 5,332,263	\$ 6,038,274	<u>\$ 70,860,021</u> <u>\$</u>	68,633,960	\$ 2,226,060	3%
CONCUMPTION (IMIL)													Total To Date	Dudmet	Variance	% Budget
CONSUMPTION (kWh):	E4 040 007	40.450.044	26 400 242	20.054.047	24 504 000	00 070 004	22 606 504	24 005 044	20,000,000	20 000 004	07 575 040	20 000 070		Budget	Variance	Variance
Residential	51,240,007	49,159,844 9.378,275	36,100,316 10.702.353	29,254,817	24,584,090	28,273,234	33,696,594	34,995,841	29,006,802 8.614.100	20,689,801	27,575,612	38,090,278	402,667,236	359,687,733	42,979,503	
Small General Service Medium General Service	9,355,656 14,985,418	9,378,275	10,702,353	7,753,484 12.484.419	6,606,235 11,972,542	7,246,038 13.524.055	4,135,463 11,323,304	10,226,661 18,633,333	15,382,738	6,612,713 13,458,975	6,584,222 12,553,373	7,625,562 12,140,431	94,840,762 164,675,082	85,374,730 149,736,395	9,466,032 14,938,687	
Large General Service	12,640,040	10,396,460	13,906,960	11,498,200	10,771,760	12,091,840	10,940,080	12,818,120	13,542,780	12,722,340	11,713,060	11,274,880	144,316,520	153,557,839	(9,241,319	
Small Industrial	5.889.400	5.881.600	9,455,400	5.693.400	5.209.600	6.733.200	5.600.000	5.042.800	4.519.200	10.400.000	5.411.200	3.142.000	72.977.800	68.385.970		
Large Industrial	9,807,600	11,328,000	5,374,800	11,052,000	6,448,440	10,742,760	6,657,000	6,733,080	5,187,600	6,903,960	7,612,800	6,702,840	94,550,880	106,990,323	(12,439,443)	
Small Irrigation	65,717	40,210	21,382	29,830	137,081	251,424	285,545	322,718	300,730	224,573	102,724	32,260	1,814,194	1,587,874	226,320	
Large Irrigation	20,437	126,130	24,647	119,860	828,125	2,285,061	3,112,964	3,892,077	3,501,607	2,158,889	847,010	31,193	16,948,000	19,348,002	(2,400,002)	) -12%
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	1,285,104		0%
Street Lighting	418,105	340,917	331,822	270,872	237,757	204,347	221,373	118,325	135,288	162,180	177,074	194,450	2,812,510	1,840,512		
Rental Lighting	60,894	49,652	48,313	39,480	34,529	30,090	32,784	38,428	43,936	52,670	57,958	63,646	552,380	563,670		
Traffic Lights	28,875	28,220	24,005	25,510	22,839	21,943		41,376	22,113	22,745	23,523	23,981	285,130	382,609	(97,479)	
TOTAL CONSUMPTION (kWh):	104,619,241	101,945,777	89,204,207	78,328,964	67,066,570	81,511,084	76,112,199	92,969,851	80,363,986	73,515,938	72,765,648	79,428,613	997,725,598	948,740,762	48,984,836	5%
METERS:																% Budget
(Active meters at month end)													Monthly Avg	Budget	Variance	Variance
Residential	25,452	25,452	25,454	25,445	25,449	25,441	25,451	25,450	25,452	25,454	25,450	25,441	25,449	25,910	(461	) -2%
Small General Service	2,493	2,493	2,492	2,490	2,490	2,491	2,490	2,486	2,484	2,487	2,487	2,489	2,489	2,552	(63	) -2%
Medium General Service	301	301	301	304	305	304	307	308	307	307	307	315	306	311	(5)	
Large General Service	49	49	49	49	49	49	49	49	49	49	49	49	49	55		
Small Industrial	9	9	9	9	9	9	9	8	8	8	9	9	9	8	0	
Large Industrial	3	3	3	4	5	5	5	5	5	5	5	5	4 80	3	1	44% ) -5%
Small Irrigation Large Irrigation	81 20	81 20	81 20	81 20	80 20	80 20	80 20	80 20	80 20	80 20	80 20	80 18	20	85 21		
Cable TV Amp	1	20	1	20	1	1	1	1	1	1	1	10	20	- 1	(1.	0%
•	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	0%
Street Lighting (unmetered) Rental Lighting (Accounts)	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	57		
TOTAL ACTIVE METERS:	28,866	28,866	28,867	28,860	28,865	28,857	28,869	28,864	28,863	28,868	28,865	28,864	28,865	29,404	(539)	
																% Budget
METERED DEMAND (kW):													Total To Date	Budget	Variance	Variance
Residential	2.404	410	381	326	315	302	268	353	526	326	378	1,922	7,911	-	7,911	
Small General Service	55,714	200,473	49,835	49,475	19,455	24,276	10,807	22,306	20,331	17,822	20,914	20,074	511,482	-	511,482	
Medium General Service	41,897	39,767	37,558	32,589	35,032	36,907	29,354	38,183	40,406	36,459	35,665	31,870	435,687	430,876	4,811	1%
Large General Service	24,833	18,615	29,986	21,835	23,834	25,458	24,519	25,063	28,537	27,117	25,235	21,992	297,024	345,240	(48,216)	
Small Industrial	12,035	12,485	19,901	10,783	11,011	12,688	12,721	9,457	8,136	20,543	10,902	8,021	148,683	131,483	17,200	
Large Industrial	18,979	19,678	18,008	18,032	12,363	23,093	12,949	12,890	12,912	13,168	14,651	14,791	191,514	217,470		
Small Irrigation	355	116	124	249	525	612	630	605	609	557	555	207	5,144	- 64 007	5,144	
Large Irrigation	206	236	494	1,921	4,021	6,289	8,185	8,469	8,271	6,363	5,193	98	49,746	61,397	(11,651)	,
TOTAL METERED DEMAND (kW):	156,423	291,780	156,287	135,210	106,556	129,625	99,433	117,326	119,728	122,355	113,493	98,975	1,647,191	1,186,465	460,726	39%

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE REVENUE AND CONSUMPTION FOR THE PERIOD ENDED December 2023

POWER SALE REVENUE (Net of City Utility Tax):	CURRENT QUARTER	BUDGET	VARIANCE FROM BUDGET	% VARIANCE FROM BUDGET	2023 - 2022 CURRENT QTR. (+/-)	2023 YEAR TO DATE	2023 - 2022 YTD (+/-)
Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting Rental Lighting	\$ 7,957,096 1,626,635 2,318,420 1,959,091 896,331 1,142,043 23,969 217,374 10,356 67,880 32,046	\$ 7,895,373 1,664,639 2,423,637 2,222,105 1,137,126 1,631,583 31,916 268,212 16,867 91,433 33,006	\$ 61,723 (38,005) (105,217) (263,014) (240,794) (489,540) (7,947) (50,838) (6,511) (23,552)	1% -2% -4% -12% -21% -30% -25% -19% -39% -26% -3%	(420,621) (35,665) 42,328 118,870 (212,539) (267,319) (66,969) 2,386 (25,185)	\$ 35,745,713 7,062,554 9,503,718 7,803,315 3,943,675 5,053,572 133,950 1,101,778 60,940 295,961	118,875 196,211 57,644 (272,281) (760,562) 1,460 (29,051) 2,386 (71,894) (4,834)
Traffic Lights  TOTAL POWER SALE REVENUE:	8,232 \$ 16,259,474	10,034 \$ 17,425,931	(1,803) \$ (1,166,457)	-18% -7%	(1,230) \$ (871,340)	33,197 \$ 70,860,021	(5,867) \$ (175,957)
CONSUMPTION (kWh):  Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation Cable TV Amp Street Lighting Rental Lighting Traffic Lights TOTAL CONSUMPTION (kWh):	86,355,691 20,822,497 38,152,779 35,710,280 18,953,200 21,219,600 359,557 3,037,092 321,276 533,704 174,274 225,710,199	84,504,310 21,472,782 41,015,328 39,729,590 20,916,802 30,481,430 491,018 3,835,821 321,276 574,963 172,643 98,824 243,614,788	1,851,381 (650,285) (2,862,549) (4,019,310) (1,963,602) (9,261,830) (131,461) (798,729) (41,259) (41,259) (28,575) (17,904,589)	2% -3% -7% -10% -9% -30% -21% -21% -7% 1% -29%	(4,773,994) 1,835,746 (803,932) 4,057,460 377,200 (5,014,800) (54,324) (800,944) (645,123) 1,631 (18,839)	402,667,236 94,840,762 164,675,082 144,316,520 72,977,800 94,550,880 1,814,194 16,948,000 1,285,104 2,812,510 552,380 285,130	13,537,160 7,178,977 7,519,806 4,640,680 905,600 (13,963,920) 247,132 154,782 (936,457) 2,197 (88,851)
METERED DEMAND (kW):	223,710,199	243,014,700	(17,904,369)	-7 70	(3,639,919)	991,123,396	19,190,100
Residential Small General Service Medium General Service Large General Service Small Industrial Large Industrial Small Irrigation Large Irrigation TOTAL METERED DEMAND (kW):	2,626 58,810 103,994 74,344 39,466 42,610 1,319 11,654 334,823	120,003 91,722 39,680 61,575 - 14,252 327,231	2,626 58,810 (16,009) (17,378) (214) (18,965) 1,319 (2,598) 7,592		1,727 (139,639) (3,802,977) (1,946) 4,487 (10,338) (611) (2,755) (3,951,502)	7,911 511,482 435,687 297,024 148,683 191,514 5,144 49,746	4,060 125,027 (3,792,132) (699) 9,472 (25,045) 541 (1,668) (3,680,444)

## CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY COMPARATIVE REVENUE AND CONSUMPTION FOR THE PERIOD ENDED December 2023

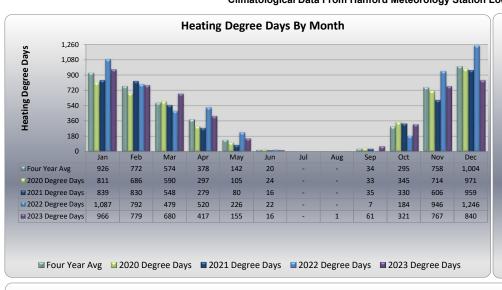
	CURRENT		OLL	ARTERLY	% VARIANCE FROM		MONTH Y-T-D	HLY	AVERAGE Y-T-D	% VARIANCE FROM
		UARTER		UDGET	BUDGET	,	ACTUAL		BUDGET	BUDGET
POWER SALE REVENUE PER METER:		OARTER		ODGLI	DODGET	-	ACTOAL		DODGET	DODGET
(Net of Utility Tax)										
Residential	\$	313	\$	304	3%	\$	117	\$	107	9%
Small General Service	-	654	•	652	0%	•	236	•	216	9%
Medium General Service		7.488		7.631	-2%		2.592		2.365	9%
Large General Service		39.981		41.362	-3%		13,271		12,890	3%
Small Industrial		104,196		123,992	-19%		37,559		37,358	1%
Large Industrial		228,409		533,722	-134%		95,350		156,347	-64%
Small Irrigation		300		381	-27%		139		121	13%
Large Irrigation		10,881		13,052	-20%		4,629		5,196	-12%
Cable TV Amp		10,356		16,867	-63%		5,078		5,622	-11%
Street Lighting		67,880		91,433	-35%		24,663		30,229	-23%
Rental Lighting Traffic Lights		80 147		83 176	-3% -20%		25 49		26 58	-4% -17%
•	_					•		_		
System Average Per Meter	\$	563		592	-5%	\$	205	\$	195	5%
POWER SALE REVENUE PER KILOWATT HOUR: (Net of Utility Tax)		( \$/kWh )		<u>( \$/kWh )</u>			( \$/kWh )		( \$/kWh )	
Residential	\$	0.2795	\$	0.2852	-2%	\$	0.0888	\$	0.0923	-4%
Small General Service	-	0.2344	•	0.2333	0%	•	0.0745	•	0.0776	-4%
Medium General Service		0.1825		0.1776	3%		0.0577		0.0589	-2%
Large General Service		0.1650		0.1677	-2%		0.0541		0.0556	-3%
Small Industrial		0.1712		0.1629	5%		0.0540		0.0546	-1%
Large Industrial		0.1615		0.1604	1%		0.0534		0.0536	0%
Small Irrigation		0.1984		0.1950	2%		0.0738		0.0776	-5%
Large Irrigation		0.2259		0.2903	-28%		0.0650		0.0662	-2%
Cable TV Amp		0.0967		0.1575	-63%		0.0474		0.0525	-11%
Street Lighting		0.3837 0.5535		0.4798 0.5759	-25% -4%		0.1052 0.2202		0.1971 0.2243	-87% -2%
Rental Lighting Traffic Lights		0.3535		0.3048	13%		0.2202		0.2243	-2% 12%
9	•	0.0720	\$		1%	\$	0.0710	\$	0.0723	-2%
System Average Per Meter	\$	0.0720	<u>a</u>	0.0715	170	3	0.0710	<u>\$</u>	0.0723	-270
KILOWATT HOURS PER METER:		(kWh)		(kWh)			(kWh)		(kWh)	
Residential		3.394		3.259	4%		1.319		1.157	12%
Small General Service		8,370		8,405	0%		3,175		2.788	12%
Medium General Service		123,272		129,122	-5%		44,907		40,128	11%
Large General Service		728,781		739,491	-1%		245,436		231,805	6%
Small Industrial		2,250,356		2,280,760	-1%		695,027		684,806	1%
Large Industrial		4,243,920		9,971,051	-135%		1,783,979		2,916,546	-63%
Small Irrigation		4,494		5,866	-31%		1,882		1,559	17%
Large Irrigation		152,028		186,658	-23%		71,210		78,459	-10%
Cable TV Amp		321,276		321,276	0%		107,092		107,092	0%
Street Lighting		533,704 436		574,963 432	-8% 1%		234,376 115		153,376 117	35% -2%
Rental Lighting Traffic Lights		1,254		1,738	-39%		424		561	-2% -32%
· ·	_		_		-39% -7%	_		_		-32% 7%
System Average Per Meter	_	2,606	_	2,785	-1%		2,881	_	2,689	7%

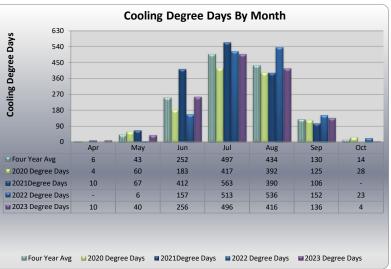
#### CITY OF RICHLAND, WASHINGTON KWH SALES MONTHLY ACTIVITY December 31, 2023

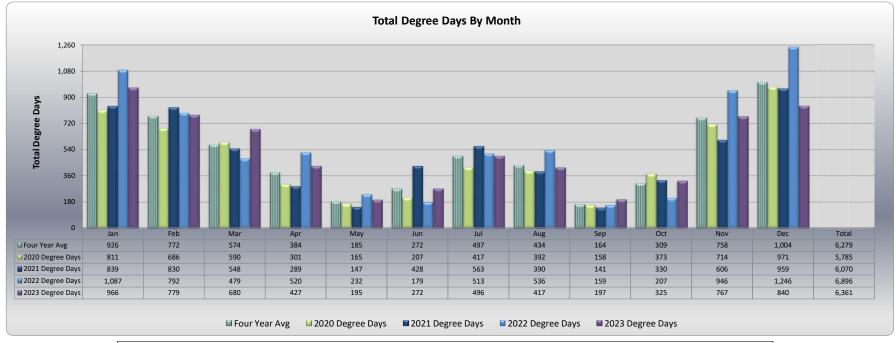
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	2019	39,597,871	38,129,336	49,830,822	28,493,781	19,279,665	23,183,854	27,717,749	31,968,874	26,186,935	19,605,925	24,790,993	38,278,466	367,064,271
	2020	38,935,267	33,391,001	32,026,840	30,053,283	19,718,645	19,423,100	26,873,074	34,593,924	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
	2023	51,240,007	49,159,844	36,100,316	29,254,817	24,584,090	28,273,234	33,696,594	34,995,841	29,006,802	20,689,801	27,575,612	38,090,278	402,667,236
Small	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
General	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	7,006,880	6,158,758	6,446,476	6,724,282	78,487,194
Service	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
	2023	9,355,656	9,378,275	10,702,353	7,753,484	6,606,235	7,246,038	4,135,463	10,226,661	8,614,100	6,612,713	6,584,222	7,625,562	94,840,762
Medium	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
General	2020	11,981,289	14,945,342	12,184,535	11,649,312	10,181,464	10,224,047	11,570,896	13,356,128	13,627,983	11,466,564	11,744,235	11,826,692	144,758,487
Service	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
	2023	14,985,418	15,109,377	13,107,117	12,484,419	11,972,542	13,524,055	11,323,304	18,633,333	15,382,738	13,458,975	12,553,373	12,140,431	164,675,082
Large	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	173,630,070
General	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	13,387,580	12,653,440	154,100,860
Service	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
	2023	12,640,040	10,396,460	13,906,960	11,498,200	10,771,760	12,091,840	10,940,080	12,818,120	13,542,780	12,722,340	11,713,060	11,274,880	144,316,520
Small	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
Industrial	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	4,705,600	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
	2023	5,889,400	5,881,600	9,455,400	5,693,400	5,209,600	6,733,200	5,600,000	5,042,800	4,519,200	10,400,000	5,411,200	3,142,000	72,977,800
Large	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
Industrial	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
	2023	9,807,600	11,328,000	5,374,800	11,052,000	6,448,440	10,742,760	6,657,000	6,733,080	5,187,600	6,903,960	7,612,800	6,702,840	94,550,880
Small	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
Irrigation	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 2023	28,124 65,717	19,883 40,210	21,581 21,382	26,973 29,830	54,735 137,081	175,679 251,424	227,307 285,545	245,067 322,718	353,832 300,730	240,112 224,573	129,185 102,724	44,584 32,260	1,567,062 1,814,194
Large	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
Irrigation	2020	18,246	20,251	108,912	163,069	1,370,968	2,098,460	2,758,538	3,323,710	3,299,247	2,347,097	981,071	56,975	16,546,544
	2021 2022	22,252 23,849	19,252 14,030	17,673 22,991	278,619 241,635	1,570,589 880,123	2,622,592 1,368,193	3,852,844 2,591,007	4,716,033 3,779,317	3,762,517 4,034,037	2,507,068 2,856,070	1,212,151 878,835	82,111 103,131	20,663,701 16,793,218
	2022	20,437	126,130	24,647	119,860	828,125	2,285,061	3,112,964	3,892,077	3,501,607	2,158,889	847,010	31,193	16,948,000
Cable	2019 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 74,613	74,613 74,613	74,613 107,092	74,613 74,613	74,613 107,092	895,356
	2020	107,092	107,092	107,092	74,613 107,092	107,092	74,613 107,092	74,613 107,092	107,092	107,092	107,092	107,092	107,092	960,314 1,285,104
	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
	2023	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
Ctuant														
Street Lighting	2019 2020	455,089 303,597	370,412 303,597	359,994 303,597	294,148 303,597	257,166 303,597	223,276 303,597	244,547 303,597	286,641 303,597	327,733 303,597	392,879 387,102	303,597 422,742	303,597 466,167	3,819,079 4,008,384
Ligitulig	2020	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
	2023	418,105	340,917	331,822	270,872	237,757	204,347	221,373	118,325	135,288	162,180	177,074	194,450	2,812,510
Rental	2019	83,149	67,628		53,567	46,849	40,675	44,306	51,933		71,181			
Lighting	2019	89,311	72,822	65,552 65,550	48,568	42,476	42,090	42,090	46,658	59,378 53,479	64,109	84,011 69,997	92,255 76,866	760,484 714,016
	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	550,183
	2023	60,894	49,652	48,313	39,480	34,529	30,090	32,784	38,428	43,936	52,670	57,958	63,646	552,380
Traffic	2019	37,845	39,800	39,852	31,278	29,546	27,772	26,305	27,225	30,744	28,229	31,421	38,419	388,436
Lights	2020	34,040	39,820	35,212	31,086	31,698	26,067	25,910	26,001	27,452	30,845	33,623	39,461	381,215
	2021	35,436	38,640	35,325	29,882	29,952	28,759	27,778	26,685	31,328	31,347	32,788	34,689	382,609
	2022	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
	2023	28,875	28,220	24,005	25,510	22,839	21,943	-	41,376	22,113	22,745	23,523	23,981	285,130
Total	2019	82,093,300	81,466,066	93,814,385	70,667,650	57,781,372	65,273,546	72,498,014	80,676,993	93,037,916	65,266,731	67,624,481	80,905,693	911,106,147
System	2020	84,299,132	85,000,005	76,453,740	76,128,831	59,353,355	61,565,606	72,557,381	85,660,476	83,311,822	70,029,889	70,968,512	80,733,566	906,062,315
	2021	89,697,495	78,768,823	79,959,236	69,519,688	66,041,428	74,072,446	91,472,506	97,956,647	87,597,324	72,187,717	67,649,710	76,028,284	950,951,304
	2022	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
	2023	104,619,241	101,945,777	89,204,207	78,328,964	66,960,090	81,511,084	76,112,199	92,969,851	80,363,986	73,515,938	72,765,648	79,428,613	997,725,598

#### City of Richland, Washington Electric Utility December 31, 2023

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







Degree days are indicators of how much energy a typical household will use for heating or cooling. Degree days are based on the assumption that when the outside temperature is 65° F, a household would not need heating or cooling decree 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, 2023

Acct. No.	Account Title	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
ASSETS													
12810	Cash - Bond Redemption	1,437,141.86	1,869,033.05	2,300,924.24	2,732,815.43	1,715,046.99	2,085,809.71	2,615,450.03	3,145,090.35	3,674,730.67	4,204,370.99	849,218.68	1,315,347.54
12813	Cash - Conservation Loan (LGIP)	314,246.03	315,357.12	316,631.38	317,913.70	319,304.19	320,668.77	322,095.24	323,556.08	324,988.26	326,478.05	327,936.39	-
12814	Cash - Bond Reserve (LGIP)	4,195,116.35	4,213,968.28	4,235,581.47	4,257,120.04	4,280,475.54	3,593,313.56	3,617,273.35	3,641,810.50	3,665,656.14	3,687,423.44	3,489,737.84	
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)	0.00	0.00	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)	3,157,769.94	3,170,432.27	3,184,009.32	3,196,904.16	3,210,886.77	2,066,872.43	2,081,216.82	2,095,906.87	2,109,452.70	2,119,122.70	2,128,588.59	-
12851	Cash - 2023 Bonds (LGIP)	3,137,703.34	3,170,432.27	3,164,003.32	3,130,304.10	3,210,000.77	8,035,346.46	8,070,770.13	8,107,047.42	8,142,612.87	8,179,609.02	8,434,817.67	
12856	Investments - Unrestricted						6,055,546.46	6,070,770.15	6,107,047.42	0,142,012.07	6,179,009.02	0,434,017.07	8,122,245.82
12857	Investments - Bond Reserve												4,594,581.49
12860	Investments - Conservation Loan												329,448.57
12861	Investments - Bond Proceeds	-		-						-	-	-	7,094,993.11
		224 702 04	200 454 26		476 070 22				1,031,438.83	1 201 017 46	1 420 244 60		
12870 12870	Cash - Facility Fees Cash - Facility Fees - Large Projects	231,792.84	308,151.36	445,406.64	476,970.22	523,441.90	668,376.68	826,753.62	1,031,438.83	1,281,017.46	1,439,244.68	2,056,704.10	926,728.55
		427.024.76								257.024.76			
12870	Cash - Facility Fees Subject To Refund	437,031.76	467,031.76	467,031.76	467,031.76	467,031.76	534,831.76	569,631.76	357,831.76	357,831.76	357,831.76	419,031.76	453,388.19
13100	Cash - Unrestricted	7,158,747.92	8,282,108.25	9,629,097.97	10,748,211.97	11,700,112.94	12,672,992.72	12,637,654.86	13,523,454.17	17,428,379.71	16,532,828.08	15,481,310.95	9,742,139.20
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			
13130	Cash - Conservation Loan	1,934,491.96	1,908,170.36	1,898,438.10	1,914,003.24	1,940,200.60	1,905,692.35	1,850,613.70	1,741,950.52	1,606,385.32	1,656,971.12	1,640,931.83	1,670,827.43
14100	Energy Conservation Loans	1,468,781.23	1,502,014.36	1,518,083.57	1,509,506.29	1,492,377.65	1,532,195.44	1,593,431.13	1,708,834.19	1,849,265.59	1,803,656.84	1,824,296.27	1,800,654.36
14101	Energy Conservation Loans Billed Monthly	149,790.35	149,877.65	148,390.89	145,976.65	145,157.78	148,308.05	149,380.90	151,556.31	153,406.90	154,573.83	156,892.09	156,486.95
14200	A/R - Customer Billings	6,444,846.43	6,567,008.13	5,361,207.93	4,618,447.93	3,867,301.21	4,057,035.03	3,702,534.93	3,472,498.61	3,467,021.08	2,841,907.50	3,559,078.71	4,242,228.90
14300	A/R - Misc.	119,665.77	97,989.99	76,483.56	168,192.32	151,482.15	111,003.49	110,133.77	95,975.01	87,081.58	87,113.74	186,915.09	315,960.02
14400	Provision for Uncollectible	(68,400.14)	(84,429.88)	(99,563.84)	(116,729.10)	(130,928.75)	(146,704.86)	(160,389.75)	(175,673.21)	(190,418.06)	(203,933.39)	(218,546.73)	(232,052.47)
15400	Materials and Supplies	6,147,656.85	6,316,233.68	6,635,847.91	6,751,718.90	7,053,282.05	7,170,531.63	7,523,094.35	7,748,089.77	8,130,329.47	7,981,607.15	7,898,896.52	7,713,092.59
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	29,639.95	64,889.23	153,265.45	188,605.23	236,496.68	258,013.66	298,812.13	289,292.40	305,271.63	339,853.21	372,976.27	-
16500	Prepaid Expenses	763,696.22	744,557.60	624,284.68	595,624.51	734,939.99	753,299.76	680,996.66	369,621.34	60,555.00	40,370.00	20,185.00	72,135.24
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	1,866,386.00	1,866,386.00	1,866,386.00	1,866,386.00	1,866,386.00	1,866,386.00	1,866,386.00	1,866,386.00	1,866,386.00	1,866,386.00	1,866,386.00	1,854,814.00
17210	Lease Receivable	528,760.25	528,760.25	528,760.25	528,760.25	528,760.25	528,760.25	528,760.25	528,760.25	528,760.25	528,760.25	528,760.25	388,132.60
18171	Unamortized Prem - 2013 Rev Ref Bonds	(1,330,715.12)	(1,325,123.88)	(1,319,532.64)	(1,313,941.40)	(1,308,350.16)				-	-	-	-
18172	Unamortized Prem - 2015 Bonds	(1,541,254.81)	(1,535,609.19)	(1,529,963.57)	(1,524,317.95)	(1,518,672.33)	(1,513,026.71)	(1,507,381.09)	(1,501,735.47)	(1,496,089.85)	(1,490,444.23)	(1,484,798.61)	(1,479,152.99)
18173	Unamortized Prem - 2018 Bonds	(917,397.76)	(914,308.88)	(911,220.00)	(908,131.12)	(905,042.24)	(901,953.36)	(898,864.48)	(895,775.60)	(892,686.72)	(889,597.84)	(886,508.96)	(883,420.08)
18174	Unamortized Prem - 2019 Bonds	(2,282,098.95)	(2,273,388.65)	(2,264,678.35)	(2,255,968.05)	(2,247,257.75)	(2,238,547.45)	(2,229,837.15)	(2,221,126.85)	(2,212,416.55)	(2,203,706.25)	(2,194,995.95)	(2,186,285.65)
18175	Unamortized Prem - 2021 Bonds	(1,097,366.35)	(1,093,529.40)	(1,089,692.45)	(1,085,855.50)	(1,082,018.55)	(1,078,181.60)	(1,074,344.65)	(1,070,507.70)	(1,066,670.75)	(1,062,833.80)	(1,058,996.85)	(1,055,159.90)
18176	Unamortized Prem - 2023 Bonds	<del>-</del> -	-	-	-	-	(1,837,801.95)	(1,831,655.46)	(1,825,508.97)	(1,819,362.48)	(1,813,215.99)	(1,807,069.50)	(1,800,923.01)
18400	Clearing Account - Overhead	43,824.62	52,804.76	112,011.38	127,591.16	84,854.22	90,124.03	118,038.89	192,469.46	227,375.63	232,207.11	268,767.70	0.00
18410	Clearing Account - Equipment	9,777.20	24,457.04	68,622.81	93,426.17	134,166.10	169,704.95	181,139.64	219,971.22	239,368.89	269,697.83	346,177.44	-
18500	Deferred Debits - Temp. Facilities	(900.00)	(3,375.00)	(6,750.00)	(11,025.00)	(15,525.00)	(25,425.00)	(29,700.00)	(33,750.00)	(38,700.00)	(42,300.00)	(45,225.00)	-
18610	Deferred Debits - Damages & Claims	8,223.00	12,513.98	32,411.66	37,505.46	37,661.85	42,434.71	46,835.23	54,837.02	60,795.89	61,162.43	77,420.13	-
18620	Deferred Debits - Pension	1,826,807.00	1,826,807.00	1,826,807.00	1,826,807.00	1,826,807.00	1,826,807.00	1,826,807.00	1,826,807.00	1,826,807.00	1,826,807.00	1,826,807.00	1,585,624.00
18630	Deferred Debits - OPEB	65,587.30	65,587.30	65,587.30	65,587.30	65,587.30	65,587.30	65,587.30	65,587.30	65,587.30	65,587.30	65,587.30	50,750.34
18640	Conservation Programs	649,465.29	615,255.01	614,268.21	605,517.41	619,695.00	622,219.93	658,870.54	765,547.11	622,733.98	692,606.13	654,061.05	717,769.35
18916	Unamortized Loss on 2001 Refunded	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18925	Unamort Loss 2003 Rev & Rev Ref Bonds	70,101.20	69,561.96	69,022.72	68,483.48	67,944.24	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
18926	Unamort Loss 2009 Rev & Rev Ref Bonds	79,647.67	79,253.37	78,859.07	78,464.77	78,070.47	77,676.17	77,281.87	76,887.57	76,493.27	76,098.97	75,704.67	75,310.37
-	SUBTOTAL ASSETS	34,948,164.55	36,935,747.57	38,083,323.11	39,218,905.92	38,986,978.54	46,509,653.60	47,334,680.21	48,724,431.95	53,489,252.63	52,074,546.32	49,269,350.39	47,993,967.21
CWIP													
10200	Electric Plant Purchased	<u> </u>	-	<u> </u>	<u>-</u>	<u>-</u>	<u> </u>	<u> </u>	<u>-</u>	<u>-</u>	<u>-</u>	<u> </u>	<u> </u>
10700	Utility Plant Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-
10710	Utility Plant Work in Progress	861,348.78	981,433.41	1,174,006.11	1,317,597.44	1,400,850.96	1,592,704.87	1,744,853.22	1,990,614.08	2,176,836.94	2,349,993.87	2,530,354.46	2,293,992.90
10720	Construction W I P Ret		-	=	-	-	-	-	-	-	-		-
	TOTAL CWIP	861,348.78	981,433.41	1,174,006.11	1,317,597.44	1,400,850.96	1,592,704.87	1,744,853.22	1,990,614.08	2,176,836.94	2,349,993.87	2,530,354.46	2,293,992.90

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED BALANCE SHEET As of December 31, 2023

Acct. No.	Account Title	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
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 35400	Station Equipment	16,928.56 16,360.40	16,928.56 16,360.40	16,928.56 16.360.40	16,928.56 16,360.40	16,928.56 16.360.40	16,928.56 16.360.40	16,928.56	16,928.56 16,622.94	16,928.56 16,622.94	16,928.56 16,622.94	16,928.56 16,622.94	16,928.56 16,360.40
35400	Towers & Fixtures Poles & Fixtures	5,836,408.48	5,836,408.48	5,836,860.18	5,836,860.18	5,836,860.18	5,840,368.92	16,360.40 5,840,368.92	5,840,368.92	5,841,113.47	5,842,265.80	5,842,265.80	5,842,563.22
35600	Conductor - Overhead	1,518,836.71	1,520,195.73	1,520,195.73	1,520,350.16	1,524,164.96	1,526,257.20	1,533,639.16	1,537,592.68	1,541,067.45	1,545,074.37	1,545,548.87	1,564,503.77
35700	U/G Conduit	101,725.73	102,868.54	102,868.54	102,868.54	102,868.54	102,868.54	102,868.54	104,696.69	110,891.72	117,254.41	121,617.16	122,740.75
35800 36000	Conductor - Underground Land and Land Rights	1,461,670.99 222,252.42	1,472,715.52 222,252.42	1,492,475.89 222,252.42	1,510,913.12 222,252.42	1,563,762.24 222,252.42	1,580,829.70 222,252.42	1,605,252.57 222,252.42	1,624,414.27 222,252.42	1,636,398.35 222,252.42	1,651,198.43 222,252.42	1,668,356.08 222,252.42	1,694,888.36 222,252.42
36100	Structures & Improvements	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15	1,465,481.15
36200	Station Equipment	6,215,889.00	6,217,201.08	6,254,907.25	6,264,072.90	6,341,546.76	6,342,833.05	6,344,040.16	6,346,455.29	6,354,819.90	6,373,204.37	6,381,467.20	6,417,925.47
36210	1st Street Substation	1,993,018.08	1,993,018.08	1,993,018.08	1,993,286.34	1,993,473.17	1,993,473.17	1,993,473.17	1,993,473.17	1,993,473.17	1,994,043.23	1,994,690.00	2,131,401.59
36211 36212	1st Street Substation - SCADA SCADA System - Wide	50,821.15 636,270.14	50,821.15 642,772.57	50,821.15 642,772.57	50,821.15								
36220	Tapteal Substation	791,701.40	791,701.40	791,974.77	791,974.77	791,974.77	791,974.77	791,974.77	791,974.77	791,974.77	791,974.77	793,311.18	818,597.99
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 36231	Richland SW Sub-Stn Expa	1,509,675.81 76,309.86	1,509,675.81	1,509,675.81 76,309.86									
36231	Richland SW Sub-Stn SCADA Sub Stn Equip - Snyder St	3,659,237.04	3,659,237.04	3,659,237.04	3,659,237.04	3,659,237.04	3,659,237.04	3,659,237.04	3,659,237.04	3,659,237.04	3,659,237.04	76,309.86 3,659,237.04	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	2,267,887.80	2,269,757.49	2,271,770.54	2,272,226.40	2,272,868.31	2,273,438.37	2,278,317.00	2,285,833.19	2,286,120.47	2,286,522.86	2,298,447.48	2,300,226.23
36261 36265	Stevens Sub - SCADA Leslie Sub	178,159.50 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	3,965,377.86	3,966,149.11	3,966,604.97	3,975,110.97	3,975,681.03	3,979,020.56	3,982,571.00	3,982,858.28	3,983,260.67	3,988,801.45	3,988,856.95
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 36276	Sandhill Crane Substation Sandhill Crane - SCADA	2,943,050.13 69,132.08	2,943,050.13 69,132.08	2,943,050.13 69,132.08	2,947,845.33 69,132.08	2,947,845.33 69,132.08	2,947,845.33 69,132.08	2,947,845.33 69,132.08	2,947,845.33 69,132.08	2,949,818.51 69,132.08	2,955,035.11 69,132.08	2,955,035.11 69,132.08	2,955,035.11 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	2,485,126.25	2,485,126.25	2,536,960.00	2,553,037.85	2,569,073.89	3,863,545.92	3,872,169.85	3,878,993.36	3,880,312.86	3,880,363.61	3,880,974.11	5,831,989.24
36290	SE Richland Substation	6,231,942.75	6,231,942.75	6,231,942.75	6,231,942.75	6,231,942.75	6,231,942.75	6,231,942.75	6,231,942.75	6,231,942.75	6,231,942.75	6,231,942.75	6,231,942.75
36291 36292	SE Richland Substation - SCADA  Dallas Substation	36,715.92 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	9,126,296.84	9,138,353.19	9,145,322.48	9,157,976.59	9,195,996.83	9,220,487.20	9,229,854.58	9,235,845.64	9,254,056.92	9,308,900.55	9,321,124.88	9,344,887.72
36500 36600	Conductor - Overhead Conduit - Underground	9,109,094.96 45,143,427.50	9,114,467.60 45,122,017.87	9,114,467.60 45,122,311.54	9,114,869.33 45,123,238.15	9,117,818.97 45,230,662.88	9,118,695.97 45,383,367.24	9,120,319.41 45,492,634.64	9,122,720.83 45,499,366.29	9,123,473.68 45,510,671.62	9,143,856.44 45,522,815.70	9,144,226.20 46,089,218.47	9,146,931.96 46,466,512.98
36700	Conductor - Underground	47,355,982.95	47,419,837.65	47,489,797.06	47,562,147.85	48,034,484.69	48,144,669.45	48,208,662.96	48,266,823.52	48,300,448.52	48,573,042.67	48,605,060.72	49,372,419.13
36710	Underground Cond and Dev	16,821,858.11	16,869,075.10	16,872,215.02	16,899,228.16	16,947,696.91	17,093,400.31	17,202,189.52	17,228,437.75	17,228,509.90	17,311,106.69	17,358,163.73	17,896,879.10
36800	Line Transformers	9,816,427.72	9,816,427.72	9,817,122.65	9,817,122.65	9,817,122.65	9,817,122.65	9,817,122.65	9,817,122.65	9,817,122.65	9,817,400.62	9,818,728.75	9,816,427.72
36810 36820	Line Transformers - Overhead Line Transformers - Underground	2,097,305.58 13,614,288.99	2,099,256.87 13,618,432.92	2,099,256.87 13,688,344.84	2,099,256.87 13,801,749.04	2,107,882.86 13,964,464.26	2,108,747.64 14,046,992.56	2,108,747.64 14,050,000.16	2,112,108.06 14,148,702.62	2,112,833.39 14,148,702.62	2,115,427.73 14,159,383.47	2,134,634.30 14,215,240.52	2,138,901.08 14,418,819.10
36840	Dist Plant Line Transform	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35	50,051.35
36900	Services	6,803,129.25	6,808,293.53	6,827,349.93	6,840,307.10	6,866,214.05	6,875,450.51	6,882,994.79	6,888,986.26	6,893,006.67	6,925,447.23	6,933,410.10	6,951,339.91
36910 36920	Services - Overhead Services - Underground	750,504.25 4,870,791.33	750,504.25 4,876,524.47	750,504.25 4,883,716.98	750,720.46 4,886,687.79	752,007.22 4,905,181.36	753,560.99 4,913,856.47	753,560.99 4,926,533.94	753,931.63 4,942,626.26	754,081.45 4,956,429.65	754,815.84 4,968,035.16	755,016.60 4,979,929.19	755,676.40 4,997,323.70
37000	Meters	4,855,703.71	4,863,650.08	4,876,795.73	4,897,473.15	4,930,000.26	4,949,874.16	4,966,800.98	4,989,521.57	5,004,070.29	5,017,295.34	5,119,835.29	5,420,150.85
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 37320	Lighting and Signal System Traffic Signals	3,616,801.76 805,746.09	3,616,801.76 805,841.04	3,616,801.76 805,841.04	3,616,801.76 805,841.04	3,616,801.76 805,841.04	3,616,801.76 805,981.69	3,616,801.76 805,981.69	3,616,801.76 805,981.69	3,616,801.76 805,981.69	3,616,801.76 805,981.69	3,616,801.76 805,981.69	3,616,801.76 805,746.09
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 39010	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 S & I - City Shops Non-Elec	8,052,810.18 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 39400	Stores Equipment	33,274.99 242,174.68											
39400	Tools, Shop & Garage Equip 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	6,265,960.51	6,266,300.07	6,266,600.07	6,268,041.42	6,268,341.42	6,268,641.42	6,268,941.42	6,269,241.42	6,269,541.42	6,269,929.03	6,270,229.03	6,265,660.51
39710 39712	Communication Equip - Shops  Communication Equip - GEMS Software	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	231,102.33
39712	Work Order System	-	-	-	-	-	-	-	-	-	-	-	
39800	Miscellaneous Equipment	2,588,749.75	2,588,749.75	2,470,512.76	2,672,286.05	2,672,286.05	2,672,286.05	2,672,286.05	2,672,286.05	2,672,286.05	2,672,286.05	2,672,286.05	2,712,236.21
	TOTAL FIXED ASSETS	248,818,246.42	248,967,539.72	249,152,776.09	249,669,373.26	250,747,937.62	252,624,637.36	253,007,988.50	253,300,570.50	253,432,715.06	254,005,073.86	254,912,751.98	259,397,530.62

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED BALANCE SHEET As of December 31, 2023

Acct. No.	Account Title	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
ACCUMULAT	ED DEPRECIATION												
10810	Accum Depr - Transmission	(1,313,211.25)	(1,333,494.87)	(1,353,778.51)	(1,374,062.13)	(1,394,345.77)	(1,414,629.39)	(1,434,913.03)	(1,455,196.65)	(1,475,480.29)	(1,495,763.91)	(1,516,047.55)	(1,536,331.17)
10810	Accum Depr - Distribution	(105,381,028.08)	(105,920,120.23)	(106,459,212.51)	(106,998,304.64)	(107,537,396.93)	(108,076,489.04)	(108,615,581.32)	(109,154,673.43)	(109,693,765.71)	(110,232,857.82)	(110,771,950.10)	(111,311,042.19)
10814	Accum Depr - General Plant	(5,624,658.32)	(5,649,867.18)	(5,675,076.03)	(5,700,284.89)	(5,725,493.74)	(5,750,702.60)	(5,775,911.45)	(5,801,120.31)	(5,826,329.16)	(5,851,538.02)	(5,876,746.87)	(5,901,955.73)
10814	Accum Depr - City Shops	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)	(12,085,392.18)
10820	Cost of Property Retired	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22	212,055.22
10830	Ut Plant - Cost of Removal	446.791.74	446.791.74	446.791.74	446.791.74	446,791.74	446,791,74	446,791,74	446.791.74	446.791.74	446,791,74	446,791.74	446,791,74
10840	Utility Plant - Salvage	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)	(372,041.41)
10040	TOTAL ACCUMULATED DEPR	(124,117,484.28)	(124,702,068.91)	(125,286,653.68)	(125,871,238.29)	(126,455,823.07)	(127,040,407.66)	(127,624,992.43)	(128,209,577.02)	(128,794,161.79)	(129,378,746.38)	(129,963,331.15)	(130,547,915.72)
		(12 1,117, 10 1120)	(12 1,7 02,000.51)	(123,200,033.00)	(125,071,250.25)	(120,133,023.07)	(127,010,107.00)	(127,021,032.10)	(120,203,377.02)	(120,731,101.73)	(123,570,710.50)	(123,303,331.13)	(150,517,515.72)
LIABILITIES	Cur Ptn LTD - 2013 Rev Ref Bonds	(690,000.00)	(500,000,00)	(690,000.00)	(690,000.00)	(600 000 00)	(500,000,00)	(500,000,00)	(500,000,00)	(500,000,00)	(690,000.00)		
22148			(690,000.00)			(690,000.00)	(690,000.00)	(690,000.00)	(690,000.00)	(690,000.00)		- (475,000,00)	(475,000.00)
22152	Cur Ptn LTD - 2015 Bonds	(465,000.00)	(465,000.00)	(465,000.00)	(465,000.00)	(465,000.00)	(465,000.00)	(465,000.00)	(465,000.00)	(465,000.00)	(465,000.00)	(475,000.00)	
22153	Cur Ptn LTD - 2018 Bonds	(430,000.00)	(430,000.00)	(430,000.00)	(430,000.00)	(430,000.00)	(430,000.00)	(430,000.00)	(430,000.00)	(430,000.00)	(430,000.00)	(455,000.00)	(455,000.00)
22154	Cur Ptn LTD - 2019 Bonds	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(535,000.00)	(555,000.00)	(555,000.00)
22155	Cur Ptn LTD - 2021 Bonds	(175,000.00)	(175,000.00)	(175,000.00)	(175,000.00)	(175,000.00)	(175,000.00)	(175,000.00)	(175,000.00)	(175,000.00)	(175,000.00)	(180,000.00)	(180,000.00)
22156	Cur Ptn LTD - 2023 Bonds		-		<u>-</u>	<u>-</u>	-	-	-	-	-	(770,000.00)	(770,000.00)
22161	2013 Rev Ref Bonds Outstanding	(13,475,000.00)	(13,475,000.00)	(13,475,000.00)	(13,475,000.00)	(13,475,000.00)	-	-	=	-	-	-	-
22162	2015 Rev Bonds Outstanding	(17,455,000.00)	(17,455,000.00)	(17,455,000.00)	(17,455,000.00)	(17,455,000.00)	(17,455,000.00)	(17,455,000.00)	(17,455,000.00)	(17,455,000.00)	(17,455,000.00)	(16,980,000.00)	(16,980,000.00)
22163	2018 Rev Bonds Outstanding	(13,025,000.00)	(13,025,000.00)	(13,025,000.00)	(13,025,000.00)	(13,025,000.00)	(13,025,000.00)	(13,025,000.00)	(13,025,000.00)	(13,025,000.00)	(13,025,000.00)	(12,570,000.00)	(12,570,000.00)
22164	2019 Rev Bonds Outstanding	(14,315,000.00)	(14,315,000.00)	(14,315,000.00)	(14,315,000.00)	(14,315,000.00)	(14,315,000.00)	(14,315,000.00)	(14,315,000.00)	(14,315,000.00)	(14,315,000.00)	(13,760,000.00)	(13,760,000.00)
22165	2021 Rev Bonds Outstanding	(6,240,000.00)	(6,240,000.00)	(6,240,000.00)	(6,240,000.00)	(6,240,000.00)	(6,240,000.00)	(6,240,000.00)	(6,240,000.00)	(6,240,000.00)	(6,240,000.00)	(6,060,000.00)	(6,060,000.00)
22166	2023 Rev Bonds Outstanding	-	-	-	-	(190,000.00)	(19,415,000.00)	(19,415,000.00)	(19,415,000.00)	(19,415,000.00)	(19,415,000.00)	(18,645,000.00)	(18,645,000.00)
22830	Net Pension Liability	(1,076,136.00)	(1,076,136.00)	(1,076,136.00)	(1,076,136.00)	(1,076,136.00)	(1,076,136.00)	(1,076,136.00)	(1,076,136.00)	(1,076,136.00)	(1,076,136.00)	(1,076,136.00)	(801,160.00)
22840	Net OPEB Liability	(642,891.53)	(642,891.53)	(642,891.53)	(642,891.53)	(642,891.53)	(642,891.53)	(642,891.53)	(642,891.53)	(642,891.53)	(642,891.53)	(642,891.53)	(681,997.36)
23200	A/P - Accrued Power Bills	(3,496,378.51)	(3,088,272.88)	(2,296,416.69)	(2,586,339.66)	(2,175,038.57)	(2,282,078.23)	(2,683,988.44)	(3,008,584.44)	(5,293,406.55)	(3,548,463.43)	(3,102,946.84)	(2,853,351.00)
23209	Accts Pay - Inventory	(943.04)	(943.04)	(943.04)	(943.04)	(943.04)	(943.04)	(1,005.68)	(1,162.28)	(1,162.28)	(1,616.43)	(1,616.43)	(1,616.43)
23210	Accts Pay - Payroll	(276,857.24)	(276,857.24)	(276,857.24)	(276,857.24)	(276,857.24)	(276,857.24)	(276,857.24)	(276,857.24)	(276,857.24)	(276,857.24)	(276,857.24)	(297,550.43)
23211	Accts Pay - Excise Tax	(316,790.47)	(293,350.18)	(247,561.95)	(245,277.16)	(212,592.08)	(243,792.00)	(232,638.59)	(271,689.04)	(40,189.53)	(212,347.95)	(233,888.36)	(253,662.38)
23212	Accounts Payable	(410,509.76)	(391,922.48)	(504,507.73)	(226,486.49)	(1,045,626.42)	(1,424,256.98)	(688,441.59)	(365,384.24)	(333,644.82)	(292,492.34)	(625,669.63)	(2,689,445.05)
23214	Deferred Revenue - Fac Fee Deposit	(437,031.76)	(467,031.76)	(467,031.76)	(467,031.76)	(467,031.76)	(534,831.76)	(569,631.76)	(357,831.76)	(357,831.76)	(357,831.76)	(419,031.76)	(453,388.19)
23215	Deferred Revenue - Fac Fee Large Projects	, . ,	-	-	-	-	-	-	-	-	-	-	-
23217	Retainage Payable	(222,538.05)	(172,147.02)	(171,680.19)	(171,680.19)	(171,680.19)	(168,472.03)	(162,686.43)	(146,846.08)	(146,846.08)	(146,846.08)	(146,846.08)	(186,974.30)
23750	Accrued Interest - Bonds	(815,058.55)	(1,055,699.74)	(1,296,340.93)	(1,536,982.12)	(327,963.68)	(568,604.87)	(906,995.19)	(1,245,385.51)	(1,583,775.83)	(1,922,166.15)	(659,097.17)	(922,309.36)
24200	Accrued Sick and Vacation	(795,988.24)	(795,988.24)	(795,988.24)	(795,988.24)	(795,988.24)	(795,988.24)	(795,988.24)	(795,988.24)	(795,988.24)	(795,988.24)	(795,988.24)	(795,183.52)
25300	Deferred Credit - Pension	(2,001,238.00)	(2,001,238.00)	(2,001,238.00)	(2,001,238.00)	(2,001,238.00)	(2,001,238.00)	(2,001,238.00)	(2,001,238.00)	(2,001,238.00)	(2,001,238.00)	(2,001,238.00)	(1,068,775.00)
25310	Deferred Credit - OPEB	(393,287.04)	(393,287.04)	(393,287.04)	(393,287.04)	(393,287.04)	(393,287.04)	(393,287.04)	(393,287.04)	(393,287.04)	(393,287.04)	(393,287.04)	(321,699.39)
25320	Deferred Credit - OrEB	(528,760.25)	(528,760.25)	(528,760.25)	(528,760.25)	(528,760.25)	(528,760.25)	(528,760.25)	(528,760.25)	(528,760.25)	(528,760.25)	(528,760.25)	(388,132.60)
25402	Prepaid Lease - BPUD	(120,808.96)	(120,808.96)	(120,808.96)	(120,808.96)	(120,808.96)	(120,808.96)	(120,808.96)	(120,808.96)	(120,808.96)	(120,808.96)	(120,808.96)	(115,775.25)
25700	Unamortized Gain on 2007 Refunded	(4,835.06)	(4,805.76)	(4,776.46)	(4,747.16)	(4,717.86)	(4,688.56)	(4,659.26)	(4,629.96)	(4,600.66)	(4,571.36)	(4,542.06)	(4,512.76)
25701	Unamortized Gain on 2013 Refunded						(1,174,225.45)	(1,169,207.39)	(1,164,189.33)	(1,159,171.27)	(1,154,153.21)	(1,149,135.15)	(1,144,117.09)
	TOTAL LIABILITIES	(78,345,052.46)	(78,115,140.12)	(77,630,226.01)	(77,880,454.84)	(77,236,560.86)	(84,982,860.18)	(85,000,221.59)	(85,146,669.90)	(87,501,596.04)	(86,221,455.97)	(82,628,740.74)	(83,429,650.11)
NET INCOME	& FUND EQUITY												
NI	Net Income - Year to Date	(1,690,550.80)	(3,592,839.46)	(5,018,553.41)	(5,979,511.28)	(6,968,710.98)	(8,229,055.78)	(8,987,635.70)	(10,184,697.40)	(12,328,374.59)	(12,354,739.49)	(13,645,712.73)	(15,233,252.69)
21500	Ret Earnings - Ins Set Aside		-	-	-	-	-	-	-	-	-	-	-
21600	Unappro Retained Earnings	(68,978,925.22)	(68,978,925.22)	(68,978,925.22)	(68,978,925.22)	(68,978,925.22)	(68,978,925.22)	(68,978,925.22)	(68,978,925.22)	(68,978,925.22)	(68,978,925.22)	(68,978,925.22)	(68,978,925.22)
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	(82,165,223.01)	(84,067,511.67)	(85,493,225.62)	(86,454,183.49)	(87,443,383.19)	(88,703,727.99)	(89,462,307.91)	(90,659,369.61)	(92,803,046.80)	(92,829,411.70)	(94,120,384.94)	(95,707,924.90)
	TOTAL ASSETS	160,510,275.47	162,182,651.79	163,123,451.63	164,334,638.33	164,679,944.05	173,686,588.17	174,462,529.50	175,806,039.51	180,304,642.84	179,050,867.67	176,749,125.68	179,137,575.01
	TOTAL LIABILITIES & FUND EQUITY	(160,510,275.47)	(162,182,651.79)	(163,123,451.63)	(164,334,638.33)	(164,679,944.05)	(173,686,588.17)	(174,462,529.50)	(175,806,039.51)	(180,304,642.84)	(179,050,867.67)	(176,749,125.68)	(179,137,575.01)

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED REVENUE SHEET CY 2023 ACTUAL

#### REVENUES

Acct. No	Account Title	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year To Date
41900	Interest Income	(64,374.72)	(53,080.78)	(68,176.05)	(69,676.68)	(77,169.03)	(100,872.67)	(116,504.36)	(140,812.64)	(122,142.32)	(132,843.94)	(122,450.42)	(129,117.65)	(1,197,221.26)
41900	(Gain)/Loss on Fair Market Value (FMV) Adjustment	-	-	-	-	-	-	-	-	-	-	-	1,656.69	1,656.69
41910	Interest (Consv Loan Int Payments)	(4,081.92)	(4,212.83)	(4,311.19)	(4,122.62)	(4,203.86)	(4,377.81)	(4,526.01)	(4,856.29)	(5,268.79)	(5,197.98)	(5,212.40)	(4,946.55)	(55,318.25)
41911	Interest on Conservation Loan Investment	(1,168.70)	(1,111.09)	(1,274.26)	(1,282.32)	(1,390.49)	(1,364.58)	(1,426.47)	(1,460.84)	(1,432.18)	(1,489.79)	(1,458.34)	(1,512.18)	(16,371.24)
41912	Other Interest Thru Collection Agency	-	(169.37)	(275.76)	(502.69)	(56.34)	-	-	(308.07)	(309.90)	- 1	(167.37)	(20,041.24)	(21,830.74)
41920	BPA - Conservation Admin Fee	-	-	-	-	-	-	(40,000.00)	-	(50,000.00)	(97,901.60)	-	-	(187,901.60)
41921	BPA - Conservation Program (EEI)	(3,670.68)	(47,449.16)	(4,880.34)	(69,960.80)	(92,421.00)	(91,887.05)	(170,732.94)	(96,433.52)	(268,347.04)	(56,946.69)	(445,480.84)	(251,887.10)	(1,600,097.16)
42100	Miscellaneous Revenue	(84.61)	-	(43.29)	(2,782.51)	(228.41)	(4,958.10)	(60.13)	18,598.16	-	(3,565.60)	-	(6,183.42)	692.09
43400	Insurance Recovery	-	-	-	-	-	-	-	-	-		-	-	
43902	Prior Period Adjustment	-	-	-	-	-	-	-	-	-		-	-	
44000	Electric Utility Tax	(691,994.49)	(656,778.95)	(542,780.85)	(519,480.54)	(467,807.32)	(523,297.21)	(513,366.67)	(600,609.97)	(555,194.31)	(453,834.94)	(494,772.06)	(561,549.93)	(6,581,467.24)
44010	Energy: Residential	(4,484,240.23)	(3,944,118.64)	(3,116,671.00)	(2,671,072.15)	(2,294,706.02)	(2,568,768.42)	(2,969,296.12)	(3,087,755.57)	(2,651,989.16)	(2,031,749.73)	(2,569,421.05)	(3,355,925.26)	(35,745,713.35)
44210	General Service	-		-	702.42		7,442.63	37,378.73	663.61	139.26			5,774.34	52,100.99
44211	Small Gen Service	(691,624.01)	(708,559.59)	(641,830.36)	(591,601.35)	(514,103.53)	(560,617.98)	(333,443.41)	(767,462.30)	(673,003.93)	(509,936.60)	(524,147.56)	(598,324.79)	(7,114,655.41)
44212	Medium Gen Service	(815,891.32)	(864,549.97)	(749,547.92)	(734,126.88)	(729,018.78)	(807,319.50)	(560,954.38)	(1,020,697.84)	(903,190.78)	(796,427.45)	(754,739.30)	(767,253.43)	(9,503,717.55)
44213	Large Gen Service	(591,308.98)	(569,163.55)	(667,966.81)	(620,229.14)	(604,419.20)	(670,250.26)	(639,618.39)	(699,386.28)	(781,881.27)	(654,180.69)	(652,060.50)	(652,849.90)	(7,803,314.97)
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)	885.14	(60,940.03)
44221 44222	Small Industrial	(297,937.49)	(352,401.52)	(323,361.58)	(314,527.32) (568,230.94)	(294,619.26) (477,606.18)	(371,267.56) (450,364.99)	(412,565.98)	(276,711.57)	(403,951.43)	(331,469.74)	(302,747.66)	(262,113.80)	(3,943,674.91)
	Large Industrial	(521,184.17)	(588,921.10)	(294,706.67)					(359,290.28)	(294,686.84)	(368,537.31)	(406,381.03)	(367,124.95)	(5,053,572.39)
44225 44230	Large Irrigation Small Irrigation	(143.14)	(1,141.53)	(1,258.47)	(34,933.55)	(66,343.74) (10,454.68)	(144,931.46)	(194,235.67) (18,561.05)	(229,849.27)	(211,567.52) (19,844.42)	(139,950.84)	(75,166.33)	(2,256.84)	(1,101,778.36)
44230		(1,905.74)	(1,230.57)	(1,376.07)	(19,279.14)		(16,343.06)							(133,949.90)
44410	Street Lighting Traffic Lighting	(31,541.57)	(28,489.16)	(31,551.80)	(30,513.60)	(31,740.90)	(30,491.70)	(31,385.64)	9,768.19 (3,916.69)	(22,134.90)	(22,872.73)	(22,134.90)	(22,872.73)	(295,961.44)
45100	Misc Service Revenue	(2,700.00)	(4.275.00)	(3,375.00)	(1,380.00)	(2,706.22)	(750.00)	(1,650.00)	(1,200.00)	(450.00)	(2,700.08)	(750.89)	(49,050.00)	(68,280.00)
45100	New Accounts	(3,420.00)	(6,030.00)	(9,045.00)	(8,070.00)	(6,660.00)	(6,885.00)	(6,795.00)	(6,000.00)	(8,325.00)	(1,890.00)	(4,665.00)	(7,440.00)	(75,225.00)
45110	Reimb Loan Service Fees	(3,120.06)	(2,786.00)	(539.00)	(451.00)	(4,055.00)	(4,082.00)	(2,706.00)	(12,328.60)	(1,448.50)	(946.00)	(1,706.00)	7,367.60	(26,800.56)
45120	Permanent Service Fees	(3,331.46)	(10,575.00)	(7,075.00)	(13,528.93)	(13,750.00)	(32,900.00)	(13,284.55)	(12,235.60)	(14,474.30)	(10,625.00)	(7,019.90)	(9,775.00)	(148,574.74)
45123	Damages & Claims	(3,331.40)	(10,575.00)	(7,075.00)	(13,326.93)	(13,730.00)	(32,900.00)	(21,790.53)	(6,098.40)	(14,474.30)	(10,025.00)	(7,019.90)	27,888.93	(140,374.74)
45124	Rewires & Underground Conversion		(523.28)		(6,663.86)	(3,635.52)	(1,297.69)	(2,518.90)	(0,030.40)	(229.64)	(63,587.99)	(4,399.63)	21,000.93	(82,856.51)
45125	Facilities Fees	(12,009.11)	(47,475.45)	(204,061.04)	(48,133.40)	(66,533.79)	(204,670.86)	(135,887.58)	(233,682.33)	(251,863.28)	(291,849.02)	(631,118.39)	37,526.00	(2,089,758.25)
45126	Contributed Capital (NonCash)	(12,003.11)	-	(204,001.04)	(40,100.40)	(00,000.73)	(204,070.00)	(100,007.00)	(200,002.00)	(201,000.20)	(201,040.02)	(001,110.00)	(117,587.71)	(117,587.71)
45150	Disconnect/Reconnect Fees	(35,450.00)	(23,950.00)	(28,675.00)	(19,600.00)	(25,400.00)	(27,800.00)	(12,750.00)	(15,625.00)	(18,300.00)	(16,800.00)	(16,975.00)	(13,025.00)	(254,350.00)
45152	Operations Disconnect/Rec Fees	(00,400.00)	(20,000.00)	(20,070.00)	(100.00)	(20,400.00)	(21,000.00)	(12,700.00)	(10,020.00)	(10,000.00)	(10,000.00)	(10,575.00)	(10,020.00)	(100.00)
45154	Delinquent Account Fees	(32,705.40)	(29,780.40)	(23,561.20)	(37,473.80)	(26,468.00)	(29,234.40)	(30,947.80)	(30,014.40)	(28,880.80)	(32,125.60)	(26,327.60)	(29,580.20)	(357,099.60)
45160	Rental Lights Contract	(9,707.48)	(8.427.10)	(11,831.24)	(10,246.29)	(10,101.15)	(10,302.47)	(8,460.38)	(8,714.08)	(11,809.71)	(10,394.64)	(10,329.98)	(11,321.80)	(121,646.32)
45170	Land Sales	(=,:=:::=)	(-,	(,	(,=)	(,)	(,,	-	(=,/	(,	-	(10,020,00)	(,==)	(,
45440	Pole Contacts-Telecable	-	-	-	(101,732.75)	-	-	-	-	-	-	-	13,535.63	(88,197.12)
45610	Gain/Loss on Sale of Scrapped Assets	(2,288.45)	(1,081.17)		(679.60)	-	(1,581.13)	(2,054.98)		(400.00)	(2,219.32)		-	(10,304.65)
45629	Meter Reading Revenue	(13,050.40)	(15,372.08)	(11,418.61)	(6,894.40)	(9,111.92)	(8,168.72)	(6,566.20)	(9,560.15)	(7,282.68)	(7,700.40)	(7,690.54)	(7,191.94)	(110,008.04)
45630	Work For City Depts	-	-	-	-	(33,210.99)	(142.96)	-	-	(80,750.80)	(77,660.47)	(70,782.25)	(180,848.87)	(443,396.34)
45654	Land Lease	-	-	-	-	-	-		-	-	-	-	(5,033.71)	(5,033.71)
	TOTAL REVENUES	(8,327,654.97)	(7,980,331.36)	(6,757,996.34)	(6,515,074.95)	(5,875,341.80)	(6,675,753.13)	(6,578,083.65)	(7,622,586.16)	(7,397,299.52)	(6,147,021.51)	(7,173,238.68)	(7,345,069.51)	(84,395,451.58)

#### CITY OF RICHLAND, WASHINGTON ELECTRIC UTILITY DETAILED EXPENSE SHEET CY 2023 ACTUAL

#### **EXPENSES**

Acct. No	Account Title	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Year To Date
40300	Depr Exp Transmission	19,462.89	19,462.87	19,462.89	19,462.87	19,462.89	19,462.87	19,462.89	19,462.87	19,462.89	19,462.87	19,462.89	19,462.87	233,554.56
40302	Depr Exp Distribution	539,913.04	539,912.90	539,913.03	539,912.88	539,913.04	539,912.86	539,913.03	539,912.86	539,913.03	539,912.86	539,913.03	539,912.84	6,478,955.40
40304	Depr Exp Misc	25,208.85	25,208.86	25,208.85	25,208.86	25,208.85	25,208.86	25,208.85	25,208.86	25,208.85	25,208.86	25,208.85	25,208.86	302,506.26
40310	Transfer To Equip Replacement Fund	63,095.67	63,095.67	63,095.67	63,095.67	63,095.67	63,095.67	63,095.67	63,095.67	63,095.67	63,095.67	63,095.67	63,095.63	757,148.00
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	692,426.95	656,975.04	543,543.32	520,105.76	468,302.23	523,407.71	507,641.54	604,934.20	557,803.30	454,135.63	495,297.97	557,952.81	6,582,526.46
40910	Taxes-State B&O	470.10	2,576.72	4,035.20	2,290.54	1,874.49	6,133.82	2,216.63	5,118.90	5,200.02	6,306.31	11,790.83	233.12	48,246.68
40920	Taxes-State Public Utility	316,132.52	290,412.50	242,824.07	236,563.11	204,685.19	230,393.23	222,977.37	266,243.05	32,674.74	203,750.71	221,834.78	251,177.29	2,719,668.56
41710	Non-Utility Operations	47,355.64	51,109.14	77,155.12	57,886.49	57,019.29	51,131.26	43,341.07	82,374.60	41,904.81	30,306.88	20,207.74	338,202.11	897,994.15
41711	Non-Billable Work For Other Depts	122.18	-	1,406.42	-	-	-	521.22	2,321.04	1,835.24	2,179.06	1,861.52	2,869.20	13,115.88
42750 42800	Accrued Interest Bonds Debt Issuance Expense	240,641.19	240,641.19	240,641.19	240,641.19	240,641.19	240,641.19 362.974.70	338,390.32 64.750.00	338,390.32 53,122.50	338,390.32	338,390.32	263,212.19	263,212.19	3,323,832.80 480.847.20
42810	Amort of Loss on Reacquired Debt	904.24	904.24	904.24	904.24	904.24	904.24	(4.653.06)	(4.653.06)	(4.653.06)	(4.653.06)	(4.653.06)	(4.653.06)	(22,492.92)
42810	Amort of Debt Premium	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(26,872.99)	(27,428.24)	(27,428.24)	(27,428.24)	(27,428.24)	(27,428.24)	(27,428.24)	(325,807.38)
43901	Prior Period Adjustment	(20,072.99)	(20,072.99)	(20,072.99)	(20,072.99)	(20,072.99)	(20,672.99)	(21,420.24)	(21,420.24)	(21,420.24)	(21,420.24)	(21,420.24)	(21,420.24)	(323,007.30)
55500	Purchased Power	2.936.781.00	2.772.065.00	1.955.449.00	2,260,706.00	1,839,851.00	1,714,755.00	2,204,516.00	2,513,012.00	1,906,296.00	3,242,159.00	2.707.099.00	2,423,995.00	28,476,684.00
55501	BPUD Energy Charges For City Customers	482.22	2,112,000.00	522.49	462.28	393.38	300.11	317.41	343.86	1,000,200.00	0,242,100.00	2,707,000.00	399.43	3,221.18
55503	Purchased Power - Non Federal	262.458.44	268.418.26	273.242.96	269,464,64	173,155.04	260.989.47	333.855.52	299.534.24	242.965.81	(110.147.04)	1.560.81	68.582.96	2.344.081.11
55504	Purchased Power - Renewable	10.983.07	15,436,44	21.540.25	25,146,22	27,204,91	30,150,66	(104,884,27)	24,283,80	21,918,52	18.609.40	10.916.38	5.274.25	106,579,63
56500	Transmission Expense	605,273.00	358,959.00	377,615.00	358,675.00	341,024.00	543,009.00	530,304.00	548,310.00	346,277.00	328,359.00	460,392.00	427,844.00	5,226,041.00
58000	Oper-Supervision & Engineering	180,300.34	172,894.30	230,246.65	354,158.92	142,802.98	139,131.63	168,808.59	158,349.49	262,189.87	127,263.09	124,347.51	188,942.20	2,249,435.57
58100	Oper-Load Dispatching	31,209.58	37,053.10	51,493.51	36,851.02	54,615.42	44,019.91	40,418.64	57,958.47	40,993.42	40,328.93	44,521.99	75,886.63	555,350.62
58200	Oper-Station Expense	-	289.30	618.98	-	-	-	-	-	-	-	-	-	908.28
58300	Oper-Overhead Line	8,080.68	11,481.37	34,354.58	18,152.29	28,199.46	41,468.84	63,833.46	38,076.30	75,628.69	48,352.77	50,985.68	90,833.17	509,447.29
58400	Oper-Underground Line	-	205.12	204.15	261.24	322.19	1,557.51	(1,137.67)	268.01	310.57	299.93	290.26	359.94	2,941.25
58500	Oper-Street Light & Signal	-	2,007.65	10,735.70	-	-	142.96	32.86	58.67	-	2,418.73	273.21	-	15,669.78
58510	Oper-Street Lights	13,827.01	23,854.95	28,419.05	23,894.99	25,015.73	22,514.61	10,219.74	-	204.17	2,027.74	8,943.92	30,839.33	189,761.24
58520	Oper-Telemeter Systems	282.25	381.15	1,647.56	3,005.49	623.03	242.00	17.11	78.21		646.34	30.55	90.04	7,043.73
58530	Oper-Traffic Signals	555.86	1,613.61	8,723.87	3,653.16	5,966.48	2,045.20	430.07	2,095.41	799.07	2,460.73	2,184.19	37,875.56	68,403.21
58600	Oper-Meter Expense	-	-	-	-	-	-	-	-	-	1,730.35	26,584.49	32,166.74	60,481.58
58800	Oper-Misc Distribution	62,593.30 5,444.15	57,001.59 1,522.54	62,910.40 1,281.12	37,986.93 2,233.57	68,055.24 4,535.37	52,828.51 5,489.62	101,513.31 3,032.50	58,000.57 2,914.25	42,677.59 3,056.58	55,209.63 3,796.43	41,503.90 1,148.00	66,964.31 (257.94)	707,245.28 34,196.19
59000 59100	Maint-Supervision & Engineering  Maint-Structures	5,444.15	1,522.54	1,201.12	2,233.57	4,535.37	5,469.62	2,295,49	2,914.25	3,000.00	3,790.43	1,146.00	3,290.18	6,107.38
59200	Maint-Station Equip	1,042.90	3,813.88	4,253.40	124.23	700.33	521.71	2,293.49		2.341.87	-	10,028.43	4,995.15	27,300.19
59300	Maint-Overhead Lines	19,748.38	20.082.15	19,208.53	5,218.62	39,651.28	25,060.92	23,928.98	18,939.10	10.500.08	19.499.20	20.540.18	25,278.66	247.656.08
59400	Maint-Overnead Lines  Maint-Underground Lines	56,403.13	69,702.50	65,558.11	72,995.65	130,639.51	63,540.21	103,653.48	167,728.75	74.937.21	76.081.65	42.617.59	93,996.63	1,017,854.42
59500	Maint-Line Transformers	7,059.76	16,767.78	28,832.54	1,486.33	9,646.58	2,984.05	8,242.29	6,725.08	10,275.63	8,566.23	15,349.11	29,609.85	145,545.23
59510	Maint-Line Transformers OH		218.00	389.28	677.55	-	-	174.79	570.73	-	1,216,18	2.171.65	-	5.418.18
59520	Maint-Line Transformers Underground	946.47		-	2.295.49	4.087.09	824.27	6.119.14	688.33	1.704.24	5,353,98	-,	20.956.11	42,975.12
59600	Maint-Street Lighting	-	761.60	1,360.00	765.16	164.09	293.02	674.82	1,205.04	483.54	280.56	1,365.04	38,771.94	46,124.81
59700	Maint-Meters	2,680.88	2,213.64	6,051.17	3,913.85	2,757.15	2,138.30	500.36	4,215.73	3,470.83	747.44	1,927.91	10,110.56	40,727.82
59800	Maint-Misc Distr Plant	16,100.81	14,305.44	15,251.87	9,468.10	12,068.27	11,608.64	11,828.19	16,576.53	11,898.86	8,769.75	17,512.10	23,845.34	169,233.90
59810	Maint-Vehicles	-	-	-	-	-	-	-	-	-	967.93	-	448.27	1,416.20
90200	Meter Reading Expense	23,233.37	17,128.18	27,316.47	19,977.53	11,781.08	17,152.00	16,749.67	20,113.50	14,168.44	19,246.93	13,041.90	139,806.70	339,715.77
90300	Customer Records & Collections	87,675.52	82,971.42	81,670.23	81,949.58	82,970.63	81,924.42	80,676.85	81,530.66	80,691.14	81,921.48	81,377.24	80,873.15	986,232.32
90400	Uncollectible Accounts	13,530.00	13,530.00	13,530.00	13,530.00	13,530.00	13,530.00	13,530.00	13,530.00	13,530.00	13,530.00	13,530.00	35,872.28	184,702.28
90840	Customer Assistance Cons Program	(34,213.02)	57,522.23	51,482.17	65,028.85	89,276.45	108,731.88	185,690.83	158,174.95	256,747.40	258,112.85	367,009.81	491,342.43	2,054,906.83
92000 92100	Admin & General Salaries	36,856.83	32,043.88	51,070.56	32,898.58	28,632.32	33,974.85	29,518.32	75,027.14 1.433.26	24,206.60 1.422.39	32,705.60 2.663.50	25,219.79 1.854.49	53,769.66	455,924.13 35.838.46
92100	Office Supplies & Expense Outside Service Employees	515.42 26,917.40	7,864.33 37,041.74	3,528.38 49,315.23	1,103.09 44,540.79	1,750.81 36.696.88	905.12 38,075.78	10,368.51 58,185.99	1,433.26	1,422.39 92.530.88	2,663.50 52.660.77	1,854.49 38,573.70	2,429.16 75,506.12	35,838.46 616,809.53
92300	Insurance	20,917.40	20.185.00	20.185.00	20,185.00	20.185.00	20.185.00	20.185.00	20.185.00	20.185.00	20.185.00	20,185.00	20.185.00	242.220.00
92500	Injuries & Damages	20,100.00	20,103.00	4,725.00	20,100.00	20,103.00	20,103.00	20,100.00	20,103.00	20,100.00	20,103.00	20,103.00	20,103.00	4,725.00
92600	Employee Pension & Benefits	22,130.66	21,960.44	25,746.35	23,629.40	19,272.01	26,094.06	19,378.03	22,867.98	17,276.71	17,480.93	17,418.59	(956,171.09)	(722,915.93)
93000	Misc General Expenses	600.00	1,884.43	1,049.24	9,042.33	4,537.72	1,389.07	3,836.40	6,425.00	9,090.07	15,047.15	10,520.27	12,135.59	75,557.27
93021	Organizational Dues	227,122.86	1,004.40	1,045.24	5,042.00	360.00	1,000.07	5,815.45	0,420.00		10,047.10	10,020.27	12,100.00	233,298.31
										60.006.50				827,239.00
93022	Information Systems Services	68,936.62	68,936.54	68,936.58	68,936.58	68,936.58	68,936.58	68,936.58	68,936.58	68,936.58	68,936.58	68,936.58	68,936.62	
93200	Maint Of General Plant	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL EXPENSES	6,637,104.17	6,078,042.70	5,332,282.39	5,554,117.08	4,886,142.10	5,415,408.33	5,819,503.73	6,425,524.46	5,253,622.33	6,120,656.61	5,882,265.44	5,757,529.55	69,162,198.89
	Net Income	1.690.550.80	1,902,288.66	1,425,713.95	960.957.87	989.199.70	1,260,344.80	758,579.92	1,197,061.70	2,143,677.19	26,364.90	1,290,973.24	1,587,539.96	15,233,252.69
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