

**Jefferson County PUD No. 1**  
**Electric Division**  
**Statement of Operations**  
**As of September 30, 2021**

| <b>PART A. STATEMENT OF OPERATIONS</b>                            |                   |                   |                   |                  |
|---|-------------------|-------------------|-------------------|------------------|
| ITEM  | YEAR-TO-DATE      |                   |                   | THIS MONTH       |
|   | LAST YEAR         | THIS YEAR         | BUDGET            |                  |
|   | (a)               | (b)               | (c)               |                  |
| 1. Operating Revenue and Patronage Capital                        | 27,793,414        | 28,568,803        | 27,706,152        | 2,477,586        |
| 2. Power Production Expense                                       | 0                 | 0                 | 0                 | 0                |
| 3. Cost of Purchased Power  | 10,917,704        | 10,907,678        | 11,386,393        | 1,077,757        |
| 4. Transmission Expense   | 1,315,564         | 1,392,012         | 1,314,379         | 117,333          |
| 5. Regional Market Operations Expense                             | 0                 | 0                 | 0                 | 0                |
| 6. Distribution Expense - Operation                               | 1,328,035         | 1,449,009         | 1,447,713         | 234,458          |
| 7. Distribution Expense - Maintenance                             | 2,521,435         | 2,506,681         | 2,755,392         | 250,728          |
| 8. Consumer Accounts Expense                                      | 1,032,031         | 1,187,944         | 1,135,951         | 110,774          |
| 9. Customer Service and Informational Expense                     | 15,340            | 23,576            | 21,319            | 0                |
| 10. Sales Expense   | 0                 | 0                 | 0                 | 0                |
| 11. Administrative and General Expense                            | 2,032,481         | 2,607,882         | 2,211,906         | 265,083          |
| <b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>  | <b>19,162,590</b> | <b>20,074,782</b> | <b>20,273,053</b> | <b>2,056,133</b> |
| 13. Depreciation & Amortization Expense                           | 4,109,789         | 4,150,515         | 4,271,071         | 462,848          |
| 14. Tax Expense - Property & Gross Receipts                       | 0                 | 0                 | 0                 | 0                |
| 15. Tax Expense - Other   | 1,602,263         | 1,654,011         | 1,923,477         | 144,466          |
| 16. Interest on Long-Term Debt                                    | 2,034,049         | 1,940,649         | 1,948,830         | 217,361          |
| 17. Interest Charged to Construction (Credit)                     | 0                 | 0                 | 0                 | 0                |
| 18. Interest Expense - Other                                      | 0                 | 0                 | 0                 | 0                |
| 19. Other Deductions  | 39                | 0                 | 70                | 0                |
| <b>20. Total Cost of Electric Service (12 thru 19)</b>            | <b>26,908,730</b> | <b>27,819,957</b> | <b>28,416,501</b> | <b>2,880,808</b> |
| <b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b> | <b>884,684</b>    | <b>748,846</b>    | <b>(710,349)</b>  | <b>(403,222)</b> |
| 22. Non Operating Margins - Interest                              | 45,098            | 1,704             | 65,084            | 203              |
| 23. Allowance for Funds Used During Construction                  | 0                 | 0                 | 0                 | 0                |
| 24. Income (Loss) from Equity Investments                         | 0                 | 0                 | 0                 | 0                |
| 25. Non Operating Margins - Other                                 | 1,517,241         | 1,560,967         | 2,054,736         | 211,932          |
| 26. Generation & Transmission Capital Credits                     | 0                 | 0                 | 0                 | 0                |
| 27. Other Capital Credits & Patronage Dividends                   | 12,803            | 0                 | 0                 | 0                |
| 28. Extraordinary Items   | 0                 | 0                 | 0                 | 0                |
| <b>29. Patronage Capital or Margins (21 thru 28)</b>              | <b>2,459,826</b>  | <b>2,311,517</b>  | <b>1,409,471</b>  | <b>(191,087)</b> |

|  |             |             |             |
|--|-------------|-------------|-------------|
| Times Interest Earned Ratio (TIER) (Year to Date)            | <b>2.21</b> | <b>2.19</b> | <b>1.72</b> |
| Operating Times Interest Earned Ratio (OTIER) (Year to Date) | <b>1.43</b> | <b>1.39</b> | <b>0.64</b> |
| Debt Service Coverage Ratio (DSC) (Year to Date)             | <b>1.93</b> | <b>1.88</b> | <b>2.19</b> |
| Operating Debt Service Coverage Ratio (ODSC) (Year to Date)  | <b>1.58</b> | <b>1.53</b> | <b>1.58</b> |
| Rolling 12 Month TIER  | <b>2.32</b> | <b>2.69</b> |             |

**Jefferson County PUD No. 1**  
**Electric Division**  
**Balance Sheet**  
**September 30, 2021**

| <b>PART B. BALANCE SHEET</b>                                  |                    |   |                    |
|---|--------------------|---|--------------------|
| <b>ASSETS AND OTHER DEBITS</b>                                |                    | <b>LIABILITIES AND OTHER CREDITS</b>                              |                    |
| 1. Total Utility Plant in Service                             | 180,752,977        | 29. Memberships   | 0                  |
| 2. Construction Work in Progress                              | 10,461,771         | 30. Patronage Capital   | 0                  |
| <b>3. Total Utility Plant (1+2)</b>                           | <b>191,214,748</b> | 31. Operating Margins - Prior Years                               | 0                  |
| 4. Accum. Provision for Depreciation and Amort                | 70,701,991         | 32. Operating Margins - Current Year                              | 748,845            |
| <b>5. Net Utility Plant (3-4)</b>                             | <b>120,512,757</b> | 33. Non-Operating Margins   | 1,562,671          |
| 6. Nonutility Property - Net                                  | 82,222             | 34. Other Margins & Equities                                      | 30,723,310         |
| 7. Investment in Subsidiary Companies                         | 0                  | <b>35. Total Margins &amp; Equities (29 thru 34)</b>              | <b>33,034,826</b>  |
| 8. Invest. in Assoc. Org. - Patronage Capital                 | 67,040             | 36. Long-Term Debt RUS (Net)                                      | 93,727,448         |
| 9. Invest. in Assoc. Org. - Other - General Funds             | 1,010              | 37. Long-Term Debt - Other (Net)                                  | 0                  |
| 10. Invest in Assoc. Org. - Other - Nongeneral Funds          | 0                  | <b>38. Total Long-Term Debt (36 + 37)</b>                         | <b>93,727,448</b>  |
| 11. Investments in Economic Development Projects              | 0                  | 39. Obligations Under Capital Leases - Non current                | 0                  |
| 12. Other Investments   | 0                  | 40. Accumulated Operating Provisions                              | 1,517,089          |
| 13. Special Funds   | 94,250             | <b>41. Total Other Noncurrent Liabilities (39+40)</b>             | <b>1,517,089</b>   |
| <b>14. Total Other Property &amp; Investments (6 thru 13)</b> | <b>244,522</b>     | 42. Notes Payable   | 0                  |
| 15. Cash-General Funds  | 1,155,950          | 43. Accounts Payable  | 3,153,360          |
| 16. Cash-Construction Funds-Trustee                           | 0                  | 44. Consumers Deposits  | 0                  |
| 17. Special Deposits  | 0                  | 45. Current Maturities Long-Term Debt                             | 0                  |
| 18. Temporary Investments                                     | 8,110,205          | 46. Current Maturities Long-Term Debt-Economic Dev.               | 0                  |
| 19. Notes Receivable - Net                                    | 0                  | 47. Current Maturities Capital Leases                             | 0                  |
| 20. Accounts Receivable - Net Sales of Energy                 | 1,589,043          | 48. Other Current & Accrued Liabilities                           | 1,899,487          |
| 21. Accounts Receivable - Net Other                           | (4,012,302)        | <b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>   | <b>5,052,847</b>   |
| 22. Renewable Energy Credits                                  | 0                  | 50. Deferred Credits  | 425,535            |
| 23. Materials & Supplies - Electric and Other                 | 3,049,809          | <b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b> | <b>133,757,745</b> |
| 24. Prepayments   | 192,705            |   |                    |
| 25. Other Current & Accrued Assets                            | 2,387,438          | <b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>              |                    |
| <b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>    | <b>12,472,848</b>  | Balance Beginning of Year   | 0                  |
| 27. Deferred Debits   | 527,618            | Amounts Received This Year (Net)                                  | 1,065,189          |
| <b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>       | <b>133,757,745</b> | <b>TOTAL Contributions-In-Aid-Of-Construction</b>                 | <b>1,065,189</b>   |

**Equity Ratio** **24.70%**  
 (Total Margins & Equities/Total Assets & Other Debits) x 100

**Long-Term Debt to Total Plant Ratio** **49.02%**  
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1  
Power Requirements  
As of September 30, 2021**

| PART C. POWER REQUIREMENTS DATABASE   |                                      |                               |                             |  |
|---|--------------------------------------|-------------------------------|-----------------------------|--|
| CLASSIFICATION  | CONSUMER, SALES,<br>AND REVENUE DATA | SEPTEMBER<br>CONSUMERS<br>(b) | AVERAGE<br>CONSUMERS<br>(c) | Monthly KWH<br>SALES AND<br>REVENUE<br>(d) |
| 1. Residential Sales<br>(excluding seasonal)                                      | a. No. Consumers Served              | 17,844                        | 17,772                      |  |
|   | b. KWH Sold                          |                               |                             | 10,709,613                                 |
|   | c. Revenue                           |                               |                             | 1,344,513                                  |
| 2. Residential Sales -<br>Seasonal  | a. No. Consumers Served              | 5                             | 5                           |  |
|   | b. KWH Sold                          |                               |                             | 0  |
|   | c. Revenue                           |                               |                             | 0  |
| 3. Irrigation Sales   | a. No. Consumers Served              | 2                             | 2                           |  |
|   | b. KWH Sold                          |                               |                             | 4,630                                      |
|   | c. Revenue                           |                               |                             | 392  |
| 4. Comm. and Ind.<br>1000 KVA or Less   | a. No. Consumers Served              | 2,419                         | 2,411                       |  |
|   | b. KWH Sold                          |                               |                             | 5,225,875                                  |
|   | c. Revenue                           |                               |                             | 606,544                                    |
| 5. Comm. and Ind.<br>Over 1000 KVA  | a. No. Consumers Served              | 21                            | 21                          |  |
|   | b. KWH Sold                          |                               |                             | 7,615,377                                  |
|   | c. Revenue                           |                               |                             | 489,517                                    |
| 6. Public Street & Highway<br>Lighting  | a. No. Consumers Served              | 208                           | 209                         |  |
|   | b. KWH Sold                          |                               |                             | 40,504                                     |
|   | c. Revenue                           |                               |                             | 18,063                                     |
| 7. Non Metered Device<br>Authority  | a. No. Consumers Served              | 8                             | 7                           |  |
|   | b. KWH Sold                          |                               |                             | 0  |
|   | c. Revenue                           |                               |                             | 1,783                                      |
| 8. Sales for Resales-RUS<br>Borrowers   | a. No. Consumers Served              |                               |                             |  |
|   | b. KWH Sold                          |                               |                             |  |
|   | c. Revenue                           |                               |                             |  |
| 9. Sales for Resales-Other  | a. No. Consumers Served              |                               |                             |  |
|   | b. KWH Sold                          |                               |                             |  |
|   | c. Revenue                           |                               |                             |  |
| <b>10. TOTAL No. of Consumers (lines 1a thru 9a)</b>                              |                                      | <b>20,507</b>                 | <b>20,427</b>               |  |
| <b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>                                      |                                      |                               |                             | <b>23,595,999</b>                          |
| <b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b> |                                      |                               |                             | <b>2,460,813</b>                           |
| 13. Transmission Revenue  |                                      |                               |                             | 0  |
| 14. Other Electric Revenue  |                                      |                               |                             | 16,773                                     |
| 15. KWH - Own Use   |                                      |                               |                             | 2,536                                      |
| 16. TOTAL KWH Purchased   |                                      |                               |                             | 25,080,442                                 |
| 17. TOTAL KWH Generated   |                                      |                               |                             |  |
| 18. Cost of Purchases and Generation  |                                      |                               |                             | 1,077,757                                  |
| 19. Interchange - KWH - Net   |                                      |                               |                             |  |
| 20. Peak - Sum All KW Input (Metered)   |                                      |                               |                             | 51,290                                     |

**Electric Division**  
**Comparison 2021 Budget to 2021 Actuals Year to Date Through SEPTEMBER**

|   | 2021 Budget<br>SEPTEMBER<br>YTD | 2021 Actuals<br>SEPTEMBER<br>YTD | Variance         |
|---|---------------------------------|----------------------------------|------------------|
| 1. Operating Revenue and Patronage Capital                        | 27,706,152                      | 28,568,803                       | 862,651          |
| 2. Power Production Expense                                       | 0                               | 0                                | 0                |
| 3. Cost of Purchased Power  | 11,386,393                      | 10,907,678                       | (478,715)        |
| 4. Transmission Expense   | 1,314,379                       | 1,392,012                        | 77,633           |
| 5. Regional Market Operations Expense                             | 0                               | 0                                | 0                |
| 6. Distribution Expense - Operation                               | 1,447,713                       | 1,449,009                        | 1,296            |
| 7. Distribution Expense - Maintenance                             | 2,755,392                       | 2,506,681                        | (248,711)        |
| 8. Consumer Accounts Expense                                      | 1,135,951                       | 1,187,944                        | 51,993           |
| 9. Customer Service and Informational Expense                     | 21,319                          | 23,576                           | 2,257            |
| 10. Sales Expense   | 0                               | 0                                | 0                |
| 11. Administrative and General Expense                            | 2,211,906                       | 2,607,882                        | 395,976          |
| <b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>  | <b>20,273,053</b>               | <b>20,074,782</b>                | <b>(198,271)</b> |
| 13. Depreciation & Amortization Expense                           | 4,271,071                       | 4,150,515                        | (120,556)        |
| 14. Tax Expense - Property & Gross Receipts                       | 0                               | 0                                | 0                |
| 15. Tax Expense - Other   | 1,923,477                       | 1,654,011                        | (269,466)        |
| 16. Interest on Long-Term Debt                                    | 1,948,830                       | 1,940,649                        | (8,181)          |
| 17. Interest Charged to Construction (Credit)                     | 0                               | 0                                | 0                |
| 18. Interest Expense - Other                                      | 0                               | 0                                | 0                |
| 19. Other Deductions  | 70                              | 0                                | (70)             |
| <b>20. Total Cost of Electric Service (12 thru 19)</b>            | <b>28,416,501</b>               | <b>27,819,957</b>                | <b>(596,544)</b> |
| <b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b> | <b>(710,349)</b>                | <b>748,846</b>                   | 1,459,195        |
| 22. Non Operating Margins - Interest                              | 65,084                          | 1,704                            | (63,380)         |
| 23. Allowance for Funds Used During Construction                  | 0                               | 0                                | 0                |
| 24. Income (Loss) from Equity Investments                         | 0                               | 0                                | 0                |
| 25. Non Operating Margins - Other                                 | 2,054,736                       | 1,560,967                        | (493,769)        |
| 26. Generation & Transmission Capital Credits                     | 0                               | 0                                | 0                |
| 27. Other Capital Credits & Patronage Dividends                   | 0                               | 0                                | 0                |
| 28. Extraordinary Items   | 0                               | 0                                | 0                |
| <b>29. Patronage Capital or Margins (21 thru 28)</b>              | <b>1,409,471</b>                | <b>2,311,517</b>                 | 902,046          |

**Jefferson County PUD No. 1**  
**Water Division**  
**Statement of Operations**  
**As of September 30, 2021**

| <b>PART A. STATEMENT OF OPERATIONS</b>                            |                     |                  |                    |                   |
|---|---------------------|------------------|--------------------|-------------------|
| <b>ITEM</b>   | <b>YEAR-TO-DATE</b> |                  |                    | <b>THIS MONTH</b> |
|   | <b>LAST YEAR</b>    | <b>THIS YEAR</b> | <b>BUDGET</b>      |                   |
|   | (a)                 | (b)              | (c)                |                   |
| 1. Operating Revenue and Patronage Capital                        | 1,983,384           | 2,292,528        | 2,065,408          | 347,368           |
| 2. Power Production Expense                                       | 268                 | 1,221            | 488                | 0                 |
| 3. Cost of Purchased Power  | 53,181              | 103,328          | 150,000            | 13,890            |
| 4. Transmission Expense   | 0                   | 0                | 0                  | 0                 |
| 5. Regional Market Operations Expense                             | 0                   | 0                | 0                  | 0                 |
| 6. Distribution Expense - Operation                               | 514,801             | 476,716          | 809,657            | 52,184            |
| 7. Distribution Expense - Maintenance                             | 262,969             | 283,784          | 413,772            | 55,456            |
| 8. Consumer Accounts Expense                                      | 156,812             | 188,621          | 172,471            | 20,014            |
| 9. Customer Service and Informational Expense                     | 110                 | 0                | 0                  | 0                 |
| 10. Sales Expense   | 0                   | 0                | 0                  | 0                 |
| 11. Administrative and General Expense                            | 662,885             | 767,919          | 875,957            | 84,866            |
| <b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>  | <b>1,651,026</b>    | <b>1,821,589</b> | <b>2,422,345</b>   | <b>226,410</b>    |
| 13. Depreciation & Amortization Expense                           | 505,619             | 580,120          | 551,380            | 64,873            |
| 14. Tax Expense - Property & Gross Receipts                       | 0                   | 0                | 0                  | 0                 |
| 15. Tax Expense - Other   | 96,307              | 120,147          | 83,560             | 17,040            |
| 16. Interest on Long-Term Debt                                    | 179,093             | 164,975          | 170,240            | 18,009            |
| 17. Interest Charged to Construction (Credit)                     | 0                   | 0                | 0                  | 0                 |
| 18. Interest Expense - Other                                      | 0                   | 0                | 0                  | 0                 |
| 19. Other Deductions  | 0                   | 0                | 0                  | 0                 |
| <b>20. Total Cost of Water Service (12 thru 19)</b>               | <b>2,432,045</b>    | <b>2,686,831</b> | <b>3,227,525</b>   | <b>326,332</b>    |
| <b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b> | <b>(448,661)</b>    | <b>(394,303)</b> | <b>(1,162,117)</b> | <b>21,036</b>     |
| 22. Non Operating Margins - Interest                              | 63,875              | 24,823           | 101,048            | 1,810             |
| 23. Allowance for Funds Used During Construction                  | 0                   | 0                | 0                  | 0                 |
| 24. Income (Loss) from Equity Investments                         | 0                   | 0                | 0                  | 0                 |
| 25. Non Operating Margins - Other                                 | 220,323             | 615,173          | 536,176            | 26,007            |
| 26. Generation & Transmission Capital Credits                     | 0                   | 0                | 0                  | 0                 |
| 27. Other Capital Credits & Patronage Dividends                   | 3,201               | 0                | 0                  | 0                 |
| 28. Extraordinary Items   | 0                   | 0                | 0                  | 0                 |
| <b>29. Patronage Capital or Margins (21 thru 28)</b>              | <b>(161,262)</b>    | <b>245,693</b>   | <b>(524,893)</b>   | <b>48,853</b>     |

**Jefferson County PUD No. 1  
Water Division  
Balance Sheet  
September 30, 2021**

| <b>PART B. BALANCE SHEET</b>                                  |                   |   |                    |
|---|-------------------|---|--------------------|
| <b>ASSETS AND OTHER DEBITS</b>                                |                   | <b>LIABILITIES AND OTHER CREDITS</b>                              |                    |
| 1. Total Utility Plant in Service                             | 31,109,865        | 29. Memberships   | 0                  |
| 2. Construction Work in Progress                              | 1,350,072         | 30. Patronage Capital   | 0                  |
| <b>3. Total Utility Plant (1+2)</b>                           | <b>32,459,937</b> | 31. Operating Margins - Prior Years                               | 0                  |
| 4. Accum. Provision for Depreciation and Amort                | 12,991,159        | 32. Operating Margins - Current Year                              | (394,302)          |
| <b>5. Net Utility Plant (3-4)</b>                             | <b>19,468,778</b> | 33. Non-Operating Margins   | 639,996            |
| 6. Nonutility Property - Net                                  | 2,166,101         | 34. Other Margins & Equities                                      | 22,988,227         |
| 7. Investment in Subsidiary Companies                         | 0                 | <b>35. Total Margins &amp; Equities (29 thru 34)</b>              | <b>23,233,921</b>  |
| 8. Invest. in Assoc. Org. - Patronage Capital                 | 0                 | 36. Long-Term Debt RUS (Net)                                      | 0                  |
| 9. Invest. in Assoc. Org. - Other - General Funds             | 0                 | 37. Long-Term Debt - Other (Net)                                  | 5,281,439          |
| 10. Invest in Assoc. Org. - Other - Nongeneral Funds          | 0                 | <b>38. Total Long-Term Debt (36 + 37)</b>                         | <b>5,281,439</b>   |
| 11. Investments in Economic Development Projects              | 0                 | 39. Obligations Under Capital Leases - Non current                | 0                  |
| 12. Other Investments   | 0                 | 40. Accumulated Operating Provisions                              | 0                  |
| 13. Special Funds   | 170,817           | <b>41. Total Other Noncurrent Liabilities (39+40)</b>             | <b>0</b>           |
| <b>14. Total Other Property &amp; Investments (6 thru 13)</b> | <b>2,336,918</b>  | 42. Notes Payable   | 776,617            |
| 15. Cash-General Funds  | 176,145           | 43. Accounts Payable  | (4,366,838)        |
| 16. Cash-Construction Funds-Trustee                           | 0                 | 44. Consumers Deposits  | 500                |
| 17. Special Deposits  | 0                 | 45. Current Maturities Long-Term Debt                             | 0                  |
| 18. Temporary Investments                                     | 2,090,430         | 46. Current Maturities Long-Term Debt-Economic Dev.               | 0                  |
| 19. Notes Receivable - Net                                    | 0                 | 47. Current Maturities Capital Leases                             | 0                  |
| 20. Accounts Receivable - Net Sales of Energy                 | 258,659           | 48. Other Current & Accrued Liabilities                           | 68,742             |
| 21. Accounts Receivable - Net Other                           | 477,994           | <b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>   | <b>(3,520,979)</b> |
| 22. Renewable Energy Credits                                  | 0                 | 50. Deferred Credits  | 0                  |
| 23. Materials & Supplies - Electric and Other                 | 36,222            | <b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b> | <b>24,994,381</b>  |
| 24. Prepayments   | 0                 |   |                    |
| 25. Other Current & Accrued Assets                            | 149,235           | <b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>              |                    |
| <b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>    | <b>3,188,685</b>  | Balance Beginning of Year   | 0                  |
| 27. Deferred Debits   | 0                 | Amounts Received This Year (Net)                                  | 313,685            |
| <b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>       | <b>24,994,381</b> | <b>TOTAL Contributions-In-Aid-Of-Construction</b>                 | <b>313,685</b>     |

**Equity Ratio** **92.96%**  
 (Total Margins & Equities/Total Assets & Other Debits) x 100

**Long-Term Debt to Total Plant Ratio** **16.27%**  
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1  
Water Requirements  
As of September 30, 2021**

| PART C. WATER REQUIREMENTS DATABASE   |                                      |                               |                             |  |
|---|--------------------------------------|-------------------------------|-----------------------------|--|
| CLASSIFICATION  | CONSUMER, SALES,<br>AND REVENUE DATA | SEPTEMBER<br>CONSUMERS<br>(b) | AVERAGE<br>CONSUMERS<br>(c) | Monthly Gallons<br>SALES AND<br>REVENUE<br>(d) |
| 1. Unmetered Water Sales  | a. No. Consumers Served              | 13                            | 12                          |  |
|   | b. Gallons Sold                      |                               |                             | 18,732   |
|   | c. Revenue                           |                               |                             | 2,016  |
| 2. Metered Residential Sales -  | a. No. Consumers Served              | 4,604                         | 4,562                       |  |
|   | b. Gallons Sold                      |                               |                             | 30,872,642                                     |
|   | c. Revenue                           |                               |                             | 267,914  |
| 3. Metered Commercial Sales   | a. No. Consumers Served              | 321                           | 319                         |  |
|   | b. Gallons Sold                      |                               |                             | 10,109,416                                     |
|   | c. Revenue                           |                               |                             | 62,535   |
| 4. Residential Multi-Family   | a. No. Consumers Served              | 47                            | 46                          |  |
|   | b. Gallons Sold                      |                               |                             | 314,850  |
|   | c. Revenue                           |                               |                             | 4,077  |
| 5. Metered Bulk Loadings  | a. No. Consumers Served              | 1                             | 1                           |  |
|   | b. Gallons Sold                      |                               |                             | 0  |
|   | c. Revenue                           |                               |                             | 36   |
| 6. Public Authority   | a. No. Consumers Served              | 5                             | 5                           |  |
|   | b. Gallons Sold                      |                               |                             | 0  |
|   | c. Revenue                           |                               |                             | 0  |
| 7. Master Meters  | a. No. Consumers Served              | 22                            | 22                          |  |
|   | b. Gallons Sold                      |                               |                             | 9,452,460                                      |
|   | c. Revenue                           |                               |                             | 0  |
| 8. Sewer/Drain Field--Residential   | a. No. Consumers Served              | 376                           | 375                         |  |
|   | b. Gallons Sold                      |                               |                             | 0  |
|   | c. Revenue                           |                               |                             | 10,264   |
| 9. Sales for Resales-Other  | a. No. Consumers Served              |                               |                             |  |
|   | b. Gallons Sold                      |                               |                             |  |
|   | c. Revenue                           |                               |                             |  |
| <b>10. TOTAL No. of Consumers (lines 1a thru 9a)</b>                            |                                      | <b>5,389</b>                  | <b>5,342</b>                |  |
| <b>11. TOTAL Gallons Sold (lines 1b thru 9b)</b>                                |                                      |                               |                             | <b>50,768,100</b>                              |
| <b>12. TOTAL Revenue Received From Sales of Water Gallons (line 1c thru 9c)</b> |                                      |                               |                             | <b>346,843</b>                                 |
| 13. Bulk Water Gallons Sold Revenue   |                                      |                               |                             |  |
| 14. Other Water Revenue   |                                      |                               |                             | 525  |
| 15. Gallons - Own Use   |                                      |                               |                             |  |
| 16. TOTAL Gallons Purchased   |                                      |                               |                             |  |
| 17. TOTAL Gallons Produced  |                                      |                               |                             | 23,910,167                                     |
| 18. Cost of Purchases and Generation  |                                      |                               |                             | 13,890   |

**Water Division**  
**Comparison 2021 Budget to 2021 Actuals Year to Date Through SEPTEMBER**

|   | 2021 Budget<br>SEPTEMBER<br>YTD | 2021 Actuals<br>SEPTEMBER<br>YTD | Variance         |
|---|---------------------------------|----------------------------------|------------------|
| 1. Operating Revenue and Patronage Capital                        | 2,065,408                       | 2,292,528                        | 227,120          |
| 2. Power Production Expense                                       | 488                             | 1,221                            | 733              |
| 3. Cost of Purchased Power  | 150,000                         | 103,328                          | (46,672)         |
| 4. Transmission Expense   | 0                               | 0                                | 0                |
| 5. Regional Market Operations Expense                             | 0                               | 0                                | 0                |
| 6. Distribution Expense - Operation                               | 809,657                         | 476,716                          | (332,941)        |
| 7. Distribution Expense - Maintenance                             | 413,772                         | 283,784                          | (129,988)        |
| 8. Consumer Accounts Expense                                      | 172,471                         | 188,621                          | 16,150           |
| 9. Customer Service and Informational Expense                     | 0                               | 0                                | 0                |
| 10. Sales Expense   | 0                               | 0                                | 0                |
| 11. Administrative and General Expense                            | 875,957                         | 767,919                          | (108,038)        |
| <b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>  | <b>2,422,345</b>                | <b>1,821,589</b>                 | <b>(600,756)</b> |
| 13. Depreciation & Amortization Expense                           | 551,380                         | 580,120                          | 28,740           |
| 14. Tax Expense - Property & Gross Receipts                       | 0                               | 0                                | 0                |
| 15. Tax Expense - Other   | 83,560                          | 120,147                          | 36,587           |
| 16. Interest on Long-Term Debt                                    | 170,240                         | 164,975                          | (5,265)          |
| 17. Interest Charged to Construction (Credit)                     | 0                               | 0                                | 0                |
| 18. Interest Expense - Other                                      | 0                               | 0                                | 0                |
| 19. Other Deductions  | 0                               | 0                                | 0                |
| <b>20. Total Cost of Water Service (12 thru 19)</b>               | <b>3,227,525</b>                | <b>2,686,831</b>                 | <b>(540,694)</b> |
| <b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b> | <b>(1,162,117)</b>              | <b>(394,303)</b>                 | 767,814          |
| 22. Non Operating Margins - Interest                              | 101,048                         | 24,823                           | (76,225)         |
| 23. Allowance for Funds Used During Construction                  | 0                               | 0                                | 0                |
| 24. Income (Loss) from Equity Investments                         | 0                               | 0                                | 0                |
| 25. Non Operating Margins - Other                                 | 536,176                         | 615,173                          | 78,997           |
| 26. Generation & Transmission Capital Credits                     | 0                               | 0                                | 0                |
| 27. Other Capital Credits & Patronage Dividends                   | 0                               | 0                                | 0                |
| 28. Extraordinary Items   | 0                               | 0                                | 0                |
| <b>29. Patronage Capital or Margins (21 thru 28)</b>              | <b>(524,893)</b>                | <b>245,693</b>                   | 770,586          |



**Jefferson County PUD No. 1  
Cash and Cash Equivalents  
As of September 30, 2021**

| <u>G/L #</u>   | <u>Account Description</u>                                      | <u>Balance</u>       |
|--|---|----------------------|
| 1 131.12   | Operating Account - Jefferson Co. Treasurer                     | \$699,713            |
| 1 131.11   | Operating Depository Account - Bank of America                  | 270,558              |
| 1 131.16   | Payroll Clearing Account - 1st Security Bank                    | 183,830              |
| 2 131.01   | Cash-Jeff Co Treasurer General Account                          | 127,433              |
| 2 131.11   | 1996 Bond LUD #8 - Jefferson Co. Treasurer                      | 29,345               |
| 2 131.10   | 1996 Bond LUD #6 - Jefferson Co. Treasurer                      | 9,209                |
| 2 131.14   | 2009 Bond LUD #14 - Jefferson Co. Treasurer                     | 8,856 Restricted     |
| 1 135.21   | Working Funds - Petty Cash and CSR Drawers                      | 1,850                |
| 2 135.21   | Cash Held in Trust by Property Manager                          | 1,224                |
| 2 131.12   | 1999 Bond LUD #11 - Jefferson Co. Treasurer                     | 57 Restricted        |
| 2 131.15   | 2008 Bond LUD #15 - Jefferson Co. Treasurer                     | 21 Restricted        |
| <b>TOTAL LINE 15. BALANCE SHEET-CASH-GENERAL FUNDS</b>         |   | <b>\$1,332,096</b>   |
| 1 136.16   | Tax Revenue Fund - Jefferson Co. Treasurer                      | \$3,344,516          |
| 1 136.10   | Operating Account Related Investment - Jefferson Co. Treasurer  | 2,840,689            |
| 1 136.17   | Tax Revenue Investment Fund - Jefferson Co. Treasurer           | 1,925,000            |
| 2 136.14   | LUD #14 Bond Investment - Jefferson Co. Treasurer               | 1,051,203 Restricted |
| 2 136.16   | Tax Revenue Fund - Jefferson Co. Treasurer                      | 726,158              |
| 2 136.15   | LUD #15 Bond Investment - Jefferson Co. Treasurer               | 313,069 Restricted   |
| <b>TOTAL LINE 18. BALANCE SHEET-TEMPORARY INVESTMENTS</b>      |   | <b>\$10,200,635</b>  |
| 2 126.31   | Tri Area Bond Reserve Investment Fund - Jefferson Co. Treasurer | \$164,817 Restricted |
| 1 126.10   | Capital Reserves  | 94,000 Restricted    |
| 2 126.10   | Capital Reserves  | 6,000 Restricted     |
| 1 128.00   | Other Special Funds   | 250 Restricted       |
| <b>TOTAL LINE 13. BALANCE SHEET-SPECIAL FUNDS</b>              |   | <b>\$265,067</b>     |
| <b>RESTRICTED CASH BALANCE--SEPTEMBER 2021</b>                 |   | <b>\$1,638,273</b>   |
| <b>NON-RESTRICTED CASH BALANCE--SEPTEMBER 2021</b>             |   | <b>\$10,159,525</b>  |
| <b>TOTAL CASH AND CASH EQUIVALENTS IN BANK--SEPTEMBER 2021</b> |   | <b>\$11,797,798</b>  |
| <b>TOTAL CASH AND CASH EQUIVALENTS IN BANK--AUGUST 2021</b>    |   | <b>\$13,628,999</b>  |
| <b>Change in Bank Balance</b>                                  |   | <b>(\$1,831,201)</b> |