

Jefferson County PUD No. 1
Electric Division
Statement of Operations
As of January 31, 2022

| PART A. STATEMENT OF OPERATIONS | | | | |
|---|------------------|------------------|------------------|------------------|
| ITEM | YEAR-TO-DATE | | | THIS MONTH |
| | LAST YEAR | THIS YEAR | BUDGET | |
| | (a) | (b) | (c) | |
| 1. Operating Revenue and Patronage Capital | 4,132,995 | 5,106,854 | 4,318,980 | 5,106,854 |
| 2. Power Production Expense | 0 | 0 | 0 | 0 |
| 3. Cost of Purchased Power | 1,521,763 | 1,690,666 | 1,563,611 | 1,690,666 |
| 4. Transmission Expense | 209,664 | 240,013 | 212,712 | 240,013 |
| 5. Regional Market Operations Expense | 0 | 0 | 0 | 0 |
| 6. Distribution Expense - Operation | 153,256 | 165,993 | 186,247 | 165,993 |
| 7. Distribution Expense - Maintenance | 264,635 | 204,124 | 366,951 | 204,124 |
| 8. Consumer Accounts Expense | 173,141 | 86,608 | 176,797 | 86,608 |
| 9. Customer Service and Informational Expense | 2,572 | 1,812 | 2,643 | 1,812 |
| 10. Sales Expense | 0 | 0 | 0 | 0 |
| 11. Administrative and General Expense | 238,278 | 264,139 | 347,242 | 264,139 |
| 12. Total Operation & Maintenance Expense (2 thru 11) | 2,563,309 | 2,653,355 | 2,856,203 | 2,653,355 |
| 13. Depreciation & Amortization Expense | 458,297 | 462,864 | 458,700 | 462,864 |
| 14. Tax Expense - Property & Gross Receipts | 0 | 0 | 0 | 0 |
| 15. Tax Expense - Other | 239,024 | 293,944 | 245,597 | 293,944 |
| 16. Interest on Long-Term Debt | 227,142 | 202,093 | 233,388 | 202,093 |
| 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 |
| 20. Total Cost of Electric Service (12 thru 19) | 3,487,772 | 3,612,256 | 3,793,888 | 3,612,256 |
| 21. Patronage Capital & Operating Margins (1 minus 20) | 645,223 | 1,494,598 | 525,092 | 1,494,598 |
| 22. Non Operating Margins - Interest | 337 | 218 | 346 | 218 |
| 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 | 137,985 | 3,668 | 138,583 | 3,668 |
| 26. Generation & Transmission Capital Credits | 0 | 0 | 0 | 0 |
| 27. Other Capital Credits & Patronage Dividends | 0 | 0 | 0 | 0 |
| 28. Extraordinary Items | 0 | 0 | 0 | 0 |
| 29. Patronage Capital or Margins (21 thru 28) | 783,545 | 1,498,484 | 664,021 | 1,498,484 |

| | | | |
|---|-------------|-------------|-------------|
| Times Interest Earned Ratio (TIER) (Year to Date) | 4.45 | 8.41 | 3.85 |
| Operating Times Interest Earned Ratio (OTIER) (Year to Date) | 3.84 | 8.40 | 3.25 |
| Debt Service Coverage Ratio (DSC) (Year to Date) | 2.97 | 4.35 | 2.72 |
| Operating Debt Service Coverage Ratio (ODSC) (Year to Date) | 2.69 | 4.34 | 2.45 |
| Rolling 12 Month TIER | 2.78 | 2.57 | |

Jefferson County PUD No. 1
Electric Division
Balance Sheet
January 31, 2022

| PART B. BALANCE SHEET | | | |
|---|--------------------|---|--------------------|
| ASSETS AND OTHER DEBITS | | LIABILITIES AND OTHER CREDITS | |
| 1. Total Utility Plant in Service | 180,850,593 | 29. Memberships | 0 |
| 2. Construction Work in Progress | 14,400,091 | 30. Patronage Capital | 0 |
| 3. Total Utility Plant (1+2) | 195,250,684 | 31. Operating Margins - Prior Years | 0 |
| 4. Accum. Provision for Depreciation and Amort | 72,561,727 | 32. Operating Margins - Current Year | 1,494,597 |
| 5. Net Utility Plant (3-4) | 122,688,957 | 33. Non-Operating Margins | 3,886 |
| 6. Nonutility Property - Net | 0 | 34. Other Margins & Equities | 34,073,842 |
| 7. Investment in Subsidiary Companies | 0 | 35. Total Margins & Equities (29 thru 34) | 35,572,325 |
| 8. Invest. in Assoc. Org. - Patronage Capital | 67,040 | 36. Long-Term Debt RUS (Net) | 92,870,425 |
| 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 | 38. Total Long-Term Debt (36 + 37) | 92,870,425 |
| 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 | 41. Total Other Noncurrent Liabilities (39+40) | 1,517,089 |
| 14. Total Other Property & Investments (6 thru 13) | 162,300 | 42. Notes Payable | 0 |
| 15. Cash-General Funds | 1,236,098 | 43. Accounts Payable | 5,046,943 |
| 16. Cash-Construction Funds-Trustee | 0 | 44. Consumers Deposits | 12,600 |
| 17. Special Deposits | 0 | 45. Current Maturities Long-Term Debt | 0 |
| 18. Temporary Investments | 7,510,645 | 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 | 3,534,619 | 48. Other Current & Accrued Liabilities | 2,509,607 |
| 21. Accounts Receivable - Net Other | (4,233,611) | 49. Total Current & Accrued Liabilities (42 thru 48) | 7,569,150 |
| 22. Renewable Energy Credits | 0 | 50. Deferred Credits | 425,536 |
| 23. Materials & Supplies - Electric and Other | 3,734,981 | 51. Total Liabilities & Other Credits (35+38+41+49+50) | 137,954,525 |
| 24. Prepayments | 296,393 | | |
| 25. Other Current & Accrued Assets | 2,496,525 | ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION | |
| 26. Total Current & Accrued Assets (15 thru 25) | 14,575,650 | Balance Beginning of Year | 0 |
| 27. Deferred Debits | 527,618 | Amounts Received This Year (Net) | 125,202 |
| 28. Total Assets & Other Debits (5+14+26+27) | 137,954,525 | TOTAL Contributions-In-Aid-Of-Construction | 125,202 |

Equity Ratio **25.79%**
 (Total Margins & Equities/Total Assets & Other Debits) x 100

Long-Term Debt to Total Plant Ratio **47.56%**
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1
Power Requirements
As of January 31, 2022**

| PART C. POWER REQUIREMENTS DATABASE | | | | |
|---|--------------------------------------|-----------------------------|-----------------------------|--|
| CLASSIFICATION | CONSUMER, SALES, AND REVENUE DATA | JANUARY CONSUMERS (b) | AVERAGE CONSUMERS (c) | Monthly KWH SALES AND REVENUE (d) |
| 1. Residential Sales (excluding seasonal) | a. No. Consumers Served | 17,895 | 17,895 | |
| | b. KWH Sold | | | 32,662,952 |
| | c. Revenue | | | 3,813,722 |
| 2. Residential Sales - Seasonal | a. No. Consumers Served | 5 | 5 | |
| | b. KWH Sold | | | 165 |
| | c. Revenue | | | 0 |
| 3. Irrigation Sales | a. No. Consumers Served | 2 | 2 | |
| | b. KWH Sold | | | 0 |
| | c. Revenue | | | 70 |
| 4. Comm. and Ind. 1000 KVA or Less | a. No. Consumers Served | 2,414 | 2,414 | |
| | b. KWH Sold | | | 7,651,453 |
| | c. Revenue | | | 850,455 |
| 5. Comm. and Ind. Over 1000 KVA | a. No. Consumers Served | 21 | 21 | |
| | b. KWH Sold | | | 8,374,963 |
| | c. Revenue | | | 404,775 |
| 6. Public Street & Highway Lighting | a. No. Consumers Served | 207 | 207 | |
| | b. KWH Sold | | | 55,249 |
| | c. Revenue | | | 19,099 |
| 7. Non Metered Device Authority | a. No. Consumers Served | 8 | 8 | |
| | b. KWH Sold | | | 0 |
| | c. Revenue | | | 1,892 |
| 8. Sales for Resales-RUS Borrowers | a. No. Consumers Served | | | |
| | b. KWH Sold | | | |
| | c. Revenue | | | |
| 9. Sales for Resales-Other | a. No. Consumers Served | | | |
| | b. KWH Sold | | | |
| | c. Revenue | | | |
| 10. TOTAL No. of Consumers (lines 1a thru 9a) | | 20,552 | 20,552 | |
| 11. TOTAL KWH Sold (lines 1b thru 9b) | | | | 48,744,782 |
| 12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c) | | | | 5,090,013 |
| 13. Transmission Revenue | | | | 0 |
| 14. Other Electric Revenue | | | | 16,841 |
| 15. KWH - Own Use | | | | 2,531 |
| 16. TOTAL KWH Purchased | | | | 47,380,655 |
| 17. TOTAL KWH Generated | | | | |
| 18. Cost of Purchases and Generation | | | | 1,690,666 |
| 19. Interchange - KWH - Net | | | | |
| 20. Peak - Sum All KW Input (Metered) | | | | 90,419 |



Monthly and Year to Date Financial Report

Budget Summary ending 1/31/2022

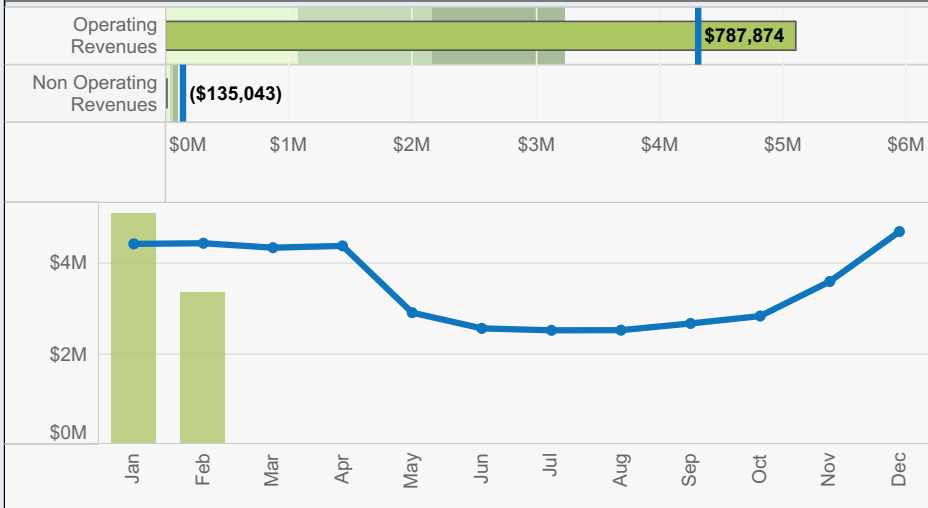
Utility
Electric

Department
All

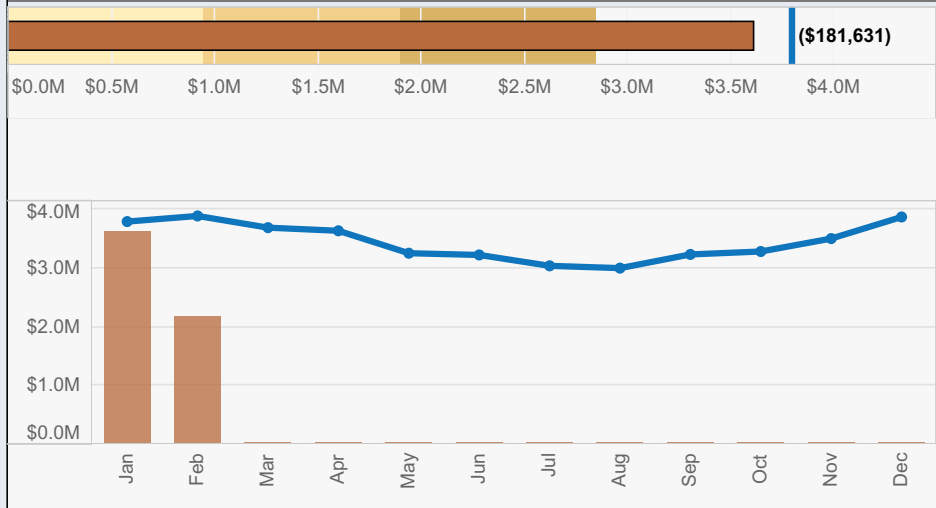
Date End
1/31/2022

YTD and Month Ending January 2022

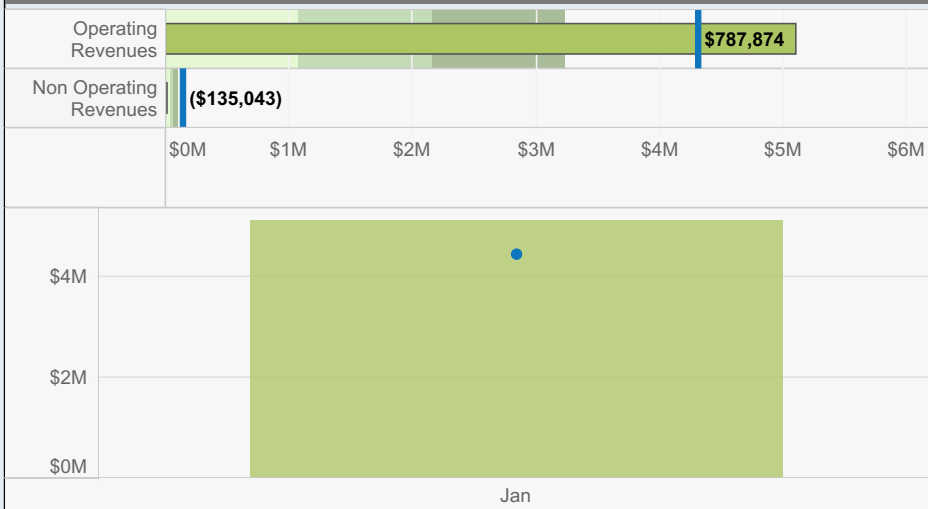
Monthly Revenues - Budget to Actual



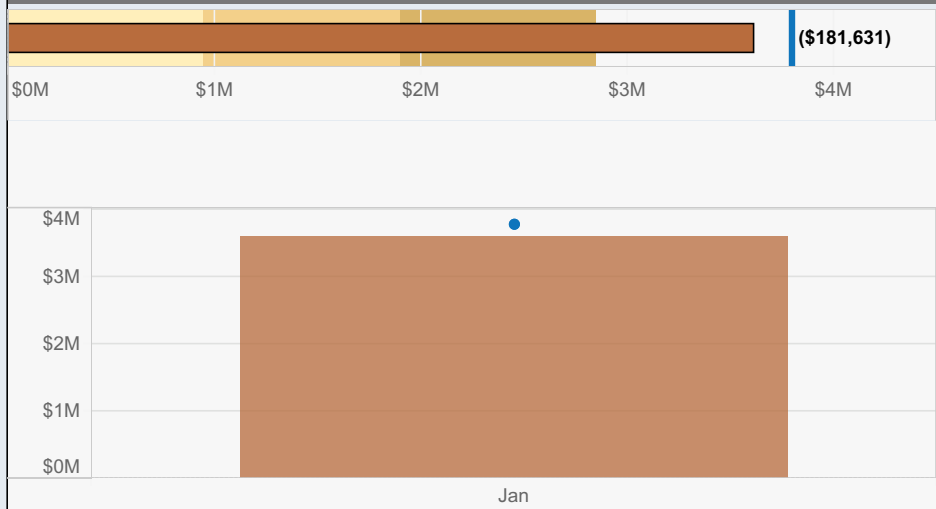
Monthly Cost of Service - Budget to Actual



YTD Revenues - Budget to Actual



YTD Cost of Service - Budget to Actual



Electric Division
Comparison 2022 Budget to 2022 Actuals Year to Date Through JANUARY

| | 2022 Budget JANUARY YTD | 2022 Actuals JANUARY YTD | Variance |
|---|----------------------------|-----------------------------|------------------|
| 1. Operating Revenue and Patronage Capital | 4,318,980 | 5,106,854 | 787,874 |
| 2. Power Production Expense | 0 | 0 | 0 |
| 3. Cost of Purchased Power | 1,563,611 | 1,690,666 | 127,055 |
| 4. Transmission Expense | 212,712 | 240,013 | 27,301 |
| 5. Regional Market Operations Expense | 0 | 0 | 0 |
| 6. Distribution Expense - Operation | 186,247 | 165,993 | (20,254) |
| 7. Distribution Expense - Maintenance | 366,951 | 204,124 | (162,827) |
| 8. Consumer Accounts Expense | 176,797 | 86,608 | (90,189) |
| 9. Customer Service and Informational Expense | 2,643 | 1,812 | (831) |
| 10. Sales Expense | 0 | 0 | 0 |
| 11. Administrative and General Expense | 347,242 | 264,139 | (83,103) |
| 12. Total Operation & Maintenance Expense (2 thru 11) | 2,856,203 | 2,653,355 | (202,848) |
| 13. Depreciation & Amortization Expense | 458,700 | 462,864 | 4,164 |
| 14. Tax Expense - Property & Gross Receipts | 0 | 0 | 0 |
| 15. Tax Expense - Other | 245,597 | 293,944 | 48,347 |
| 16. Interest on Long-Term Debt | 233,388 | 202,093 | (31,295) |
| 17. Interest Charged to Construction (Credit) | 0 | 0 | 0 |
| 18. Interest Expense - Other | 0 | 0 | 0 |
| 19. Other Deductions | 0 | 0 | 0 |
| 20. Total Cost of Electric Service (12 thru 19) | 3,793,888 | 3,612,256 | (181,632) |
| 21. Patronage Capital & Operating Margins (1 minus 20) | 525,092 | 1,494,598 | 969,506 |
| 22. Non Operating Margins - Interest | 346 | 218 | (128) |
| 23. Allowance for Funds Used During Construction | 0 | 0 | 0 |
| 24. Income (Loss) from Equity Investments | 0 | 0 | 0 |
| 25. Non Operating Margins - Other | 138,583 | 3,668 | (134,915) |
| 26. Generation & Transmission Capital Credits | 0 | 0 | 0 |
| 27. Other Capital Credits & Patronage Dividends | 0 | 0 | 0 |
| 28. Extraordinary Items | 0 | 0 | 0 |
| 29. Patronage Capital or Margins (21 thru 28) | 664,021 | 1,498,484 | 834,463 |



Monthly and Year to Date Financial Report

Summary ending 1/31/2022

Utility
Water

Department
All

Date End
1/31/2022

YTD and Month Ending January 2022

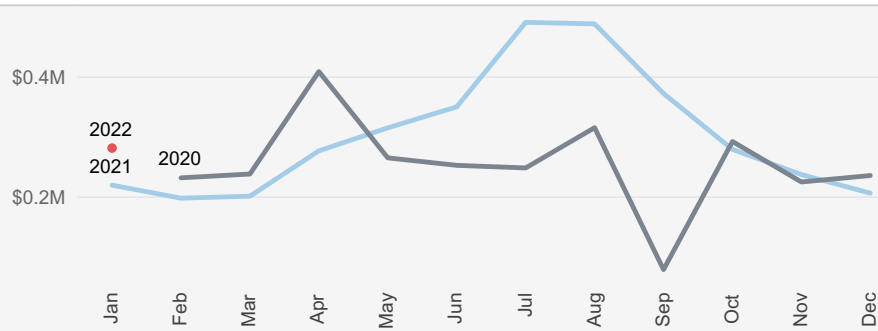
Monthly Revenues

Operating Revenues

\$273,072

Non-Operating Revenues

\$10,056

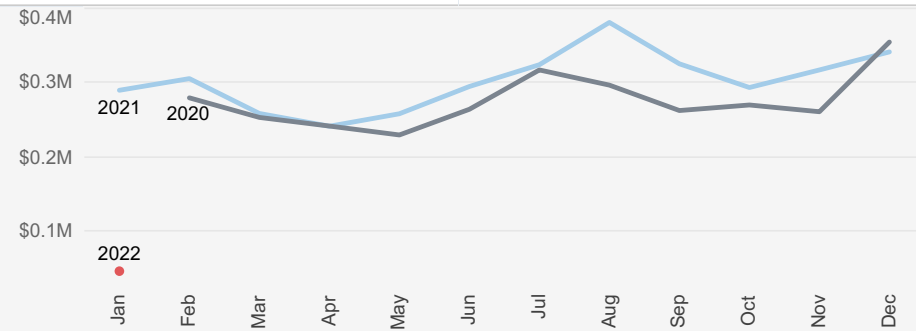


Monthly Cost of Service

\$46,720

Margins

\$236,408



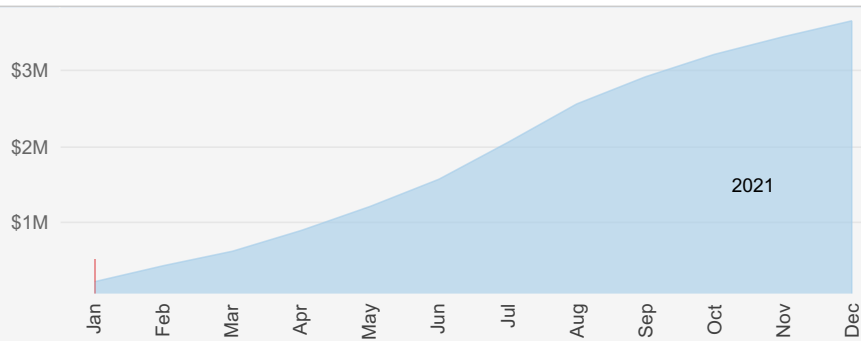
YTD Revenues

Operating Revenues

\$273,072

Non-Operating Revenues

\$10,056

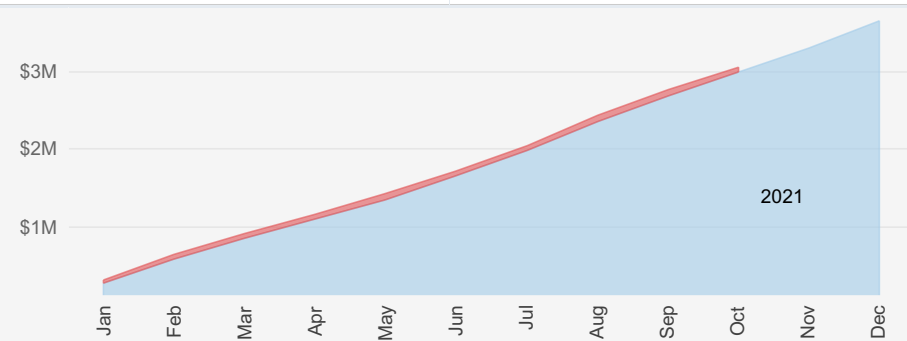


YTD Cost of Service

\$46,720

Margins

\$236,408



Jefferson County PUD No. 1
Water Division
Statement of Operations
As of January 31, 2022

| PART A. STATEMENT OF OPERATIONS | | | | |
|---|---------------------|------------------|------------------|-------------------|
| ITEM | YEAR-TO-DATE | | | THIS MONTH |
| | LAST YEAR | THIS YEAR | BUDGET | |
| | (a) | (b) | (c) | |
| 1. Operating Revenue and Patronage Capital | 193,181 | 273,072 | 201,874 | 273,072 |
| 2. Power Production Expense | 0 | 0 | 0 | 0 |
| 3. Cost of Purchased Power | 9,251 | 12,073 | 9,505 | 12,073 |
| 4. Transmission Expense | 0 | 0 | 0 | 0 |
| 5. Regional Market Operations Expense | 0 | 0 | 0 | 0 |
| 6. Distribution Expense - Operation | 70,265 | 76,854 | 81,037 | 76,854 |
| 7. Distribution Expense - Maintenance | 24,868 | 20,166 | 35,939 | 20,166 |
| 8. Consumer Accounts Expense | 22,126 | 12,081 | 54,255 | 12,081 |
| 9. Customer Service and Informational Expense | 0 | 0 | 0 | 0 |
| 10. Sales Expense | 0 | 0 | 0 | 0 |
| 11. Administrative and General Expense | 75,840 | 61,556 | 108,831 | 61,556 |
| 12. Total Operation & Maintenance Expense (2 thru 11) | 202,350 | 182,730 | 289,567 | 182,730 |
| 13. Depreciation & Amortization Expense | 59,769 | 64,873 | 35,367 | 64,873 |
| 14. Tax Expense - Property & Gross Receipts | 0 | 0 | 0 | 0 |
| 15. Tax Expense - Other | 9,511 | 11,981 | 9,772 | 11,981 |
| 16. Interest on Long-Term Debt | 19,021 | 25,261 | 19,544 | 25,261 |
| 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 |
| 20. Total Cost of Water Service (12 thru 19) | 290,651 | 284,845 | 354,250 | 284,845 |
| 21. Patronage Capital & Operating Margins (1 minus 20) | (97,470) | (11,773) | (152,376) | (11,773) |
| 22. Non Operating Margins - Interest | 8,423 | 6,225 | 8,654 | 6,225 |
| 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 | 18,977 | 9,418 | 20,129 | 9,418 |
| 26. Generation & Transmission Capital Credits | 0 | 0 | 0 | 0 |
| 27. Other Capital Credits & Patronage Dividends | 0 | 0 | 0 | 0 |
| 28. Extraordinary Items | 0 | 0 | 0 | 0 |
| 29. Patronage Capital or Margins (21 thru 28) | (70,070) | 3,870 | (123,593) | 3,870 |

**Jefferson County PUD No. 1
Water Division
Balance Sheet
January 31, 2022**

| PART B. BALANCE SHEET | | | |
|---|-------------------|---|--------------------|
| ASSETS AND OTHER DEBITS | | LIABILITIES AND OTHER CREDITS | |
| 1. Total Utility Plant in Service | 31,109,865 | 29. Memberships | 0 |
| 2. Construction Work in Progress | 1,535,367 | 30. Patronage Capital | 0 |
| 3. Total Utility Plant (1+2) | 32,645,232 | 31. Operating Margins - Prior Years | 0 |
| 4. Accum. Provision for Depreciation and Amort | 13,258,927 | 32. Operating Margins - Current Year | (11,773) |
| 5. Net Utility Plant (3-4) | 19,386,305 | 33. Non-Operating Margins | 15,643 |
| 6. Nonutility Property - Net | 2,161,968 | 34. Other Margins & Equities | 23,005,418 |
| 7. Investment in Subsidiary Companies | 0 | 35. Total Margins & Equities (29 thru 34) | 23,009,288 |
| 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) | 5,250,455 |
| 10. Invest in Assoc. Org. - Other - Nongeneral Funds | 0 | 38. Total Long-Term Debt (36 + 37) | 5,250,455 |
| 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 | 41. Total Other Noncurrent Liabilities (39+40) | 0 |
| 14. Total Other Property & Investments (6 thru 13) | 2,332,785 | 42. Notes Payable | 748,180 |
| 15. Cash-General Funds | 215,826 | 43. Accounts Payable | (4,195,655) |
| 16. Cash-Construction Funds-Trustee | 0 | 44. Consumers Deposits | 500 |
| 17. Special Deposits | 0 | 45. Current Maturities Long-Term Debt | 0 |
| 18. Temporary Investments | 2,138,750 | 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 | 202,056 | 48. Other Current & Accrued Liabilities | 73,876 |
| 21. Accounts Receivable - Net Other | 409,764 | 49. Total Current & Accrued Liabilities (42 thru 48) | (3,373,099) |
| 22. Renewable Energy Credits | 0 | 50. Deferred Credits | 0 |
| 23. Materials & Supplies - Electric and Other | 36,222 | 51. Total Liabilities & Other Credits (35+38+41+49+50) | 24,886,644 |
| 24. Prepayments | 0 | | |
| 25. Other Current & Accrued Assets | 164,936 | ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION | |
| 26. Total Current & Accrued Assets (15 thru 25) | 3,167,554 | Balance Beginning of Year | 0 |
| 27. Deferred Debits | 0 | Amounts Received This Year (Net) | 8,385 |
| 28. Total Assets & Other Debits (5+14+26+27) | 24,886,644 | TOTAL Contributions-In-Aid-Of-Construction | 8,385 |

Equity Ratio **92.46%**
(Total Margins & Equities/Total Assets & Other Debits) x 100

Long-Term Debt to Total Plant Ratio **16.08%**
(Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1
Water Requirements
As of January 31, 2022**

| PART C. WATER REQUIREMENTS DATABASE | | | | |
|---|--------------------------------------|-----------------------------|-----------------------------|--|
| CLASSIFICATION | CONSUMER, SALES, AND REVENUE DATA | JANUARY CONSUMERS (b) | AVERAGE CONSUMERS (c) | Monthly Gallons SALES AND REVENUE (d) |
| 1. Unmetered Water Sales | a. No. Consumers Served | 13 | 13 | |
| | b. Gallons Sold | | | 0 |
| | c. Revenue | | | 1,337 |
| 2. Metered Residential Sales - | a. No. Consumers Served | 4,592 | 4,592 | |
| | b. Gallons Sold | | | 13,270,863 |
| | c. Revenue | | | 217,251 |
| 3. Metered Commercial Sales | a. No. Consumers Served | 317 | 317 | |
| | b. Gallons Sold | | | 3,773,729 |
| | c. Revenue | | | 40,775 |
| 4. Residential Multi-Family | a. No. Consumers Served | 47 | 47 | |
| | b. Gallons Sold | | | 97,020 |
| | c. Revenue | | | 2,953 |
| 5. Metered Bulk Loadings | a. No. Consumers Served | 0 | 0 | |
| | b. Gallons Sold | | | 0 |
| | c. Revenue | | | 0 |
| 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 | | | 3,372,890 |
| | c. Revenue | | | 0 |
| 8. Sewer/Drain Field--Residential | a. No. Consumers Served | 376 | 376 | |
| | b. Gallons Sold | | | 0 |
| | c. Revenue | | | 10,245 |
| 9. Sales for Resales-Other | a. No. Consumers Served | | | |
| | b. Gallons Sold | | | |
| | c. Revenue | | | |
| 10. TOTAL No. of Consumers (lines 1a thru 9a) | | 5,372 | 5,372 | |
| 11. TOTAL Gallons Sold (lines 1b thru 9b) | | | | 20,514,502 |
| 12. TOTAL Revenue Received From Sales of Water Gallons (line 1c thru 9c) | | | | 272,562 |
| 13. Bulk Water Gallons Sold Revenue | | | | |
| 14. Other Water Revenue | | | | 510 |
| 15. Gallons - Own Use | | | | 0 |
| 16. TOTAL Gallons Purchased | | | | |
| 17. TOTAL Gallons Produced | | | | 23,910,167 |
| 18. Cost of Purchases and Generation | | | | 12,073 |



Monthly and Year to Date Financial Report

Budget Summary ending 1/31/2022

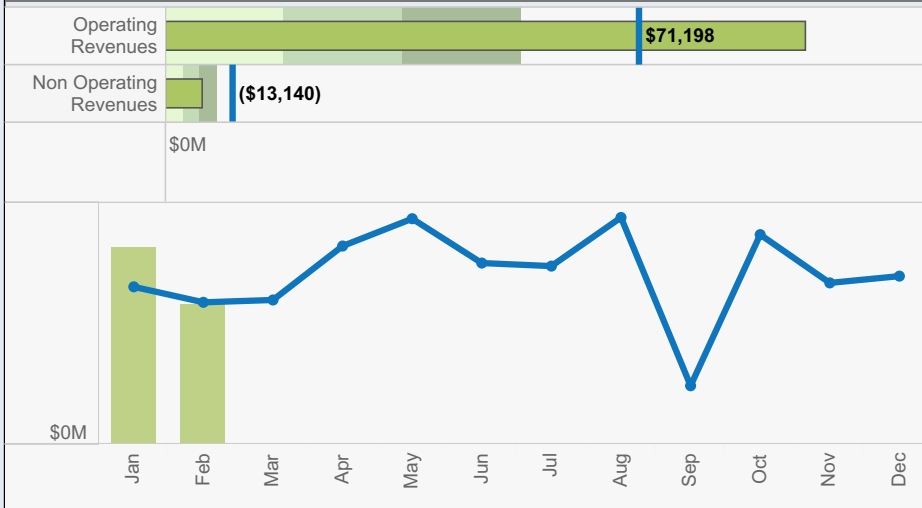
Utility
Water

Department
All

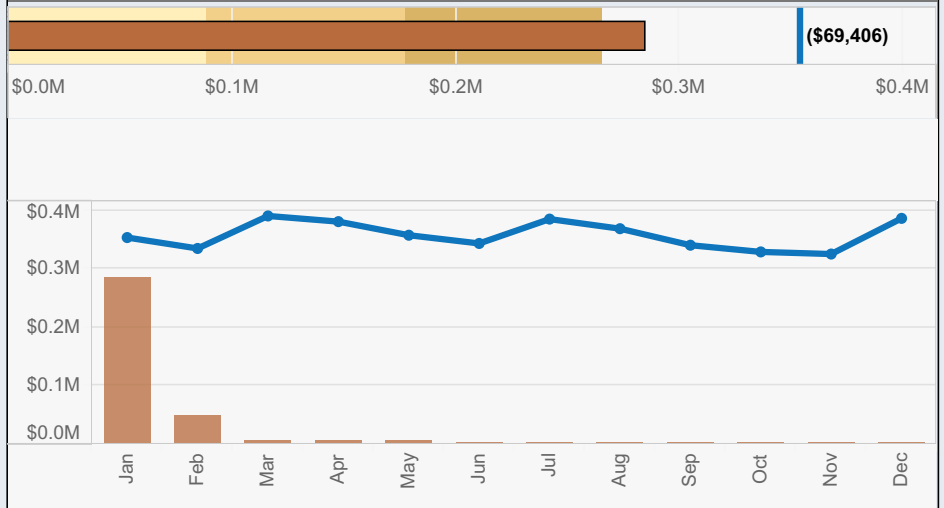
Date End
1/31/2022

YTD and Month Ending January 2022

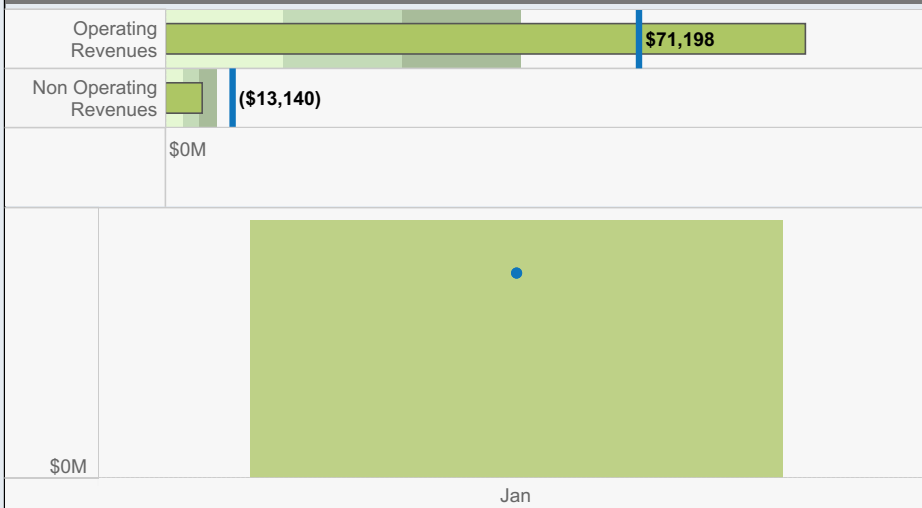
Monthly Revenues - Budget to Actual



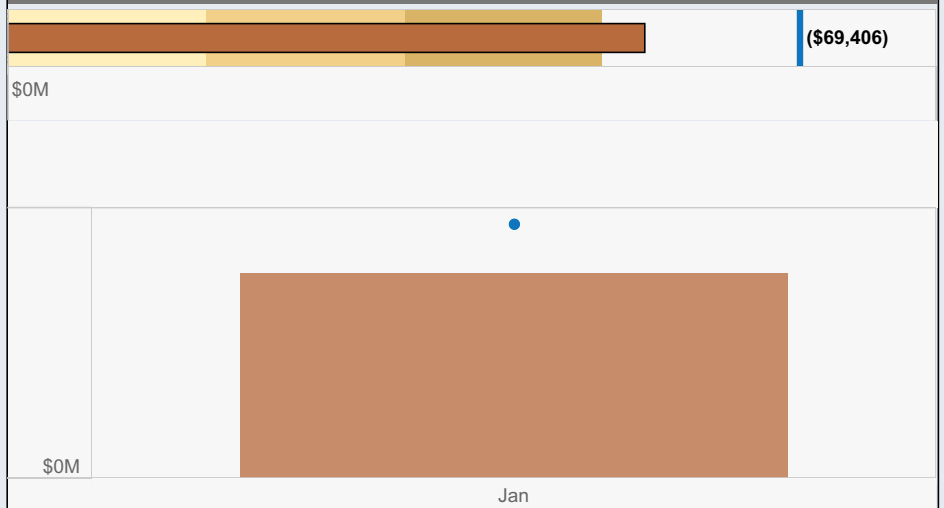
Monthly Cost of Service - Budget to Actual



YTD Revenues - Budget to Actual



YTD Cost of Service - Budget to Actual



Water Division
Comparison 2022 Budget to 2022 Actuals Year to Date Through JANUARY

| | 2022 Budget JANUARY YTD | 2022 Actuals JANUARY YTD | Variance |
|---|----------------------------|-----------------------------|------------------|
| 1. Operating Revenue and Patronage Capital | 201,874 | 273,072 | 71,198 |
| 2. Power Production Expense | 0 | 0 | 0 |
| 3. Cost of Purchased Power | 9,505 | 12,073 | 2,568 |
| 4. Transmission Expense | 0 | 0 | 0 |
| 5. Regional Market Operations Expense | 0 | 0 | 0 |
| 6. Distribution Expense - Operation | 81,037 | 76,854 | (4,183) |
| 7. Distribution Expense - Maintenance | 35,939 | 20,166 | (15,773) |
| 8. Consumer Accounts Expense | 54,255 | 12,081 | (42,174) |
| 9. Customer Service and Informational Expense | 0 | 0 | 0 |
| 10. Sales Expense | 0 | 0 | 0 |
| 11. Administrative and General Expense | 108,831 | 61,556 | (47,275) |
| 12. Total Operation & Maintenance Expense (2 thru 11) | 289,567 | 182,730 | (106,837) |
| 13. Depreciation & Amortization Expense | 35,367 | 64,873 | 29,506 |
| 14. Tax Expense - Property & Gross Receipts | 0 | 0 | 0 |
| 15. Tax Expense - Other | 9,772 | 11,981 | 2,209 |
| 16. Interest on Long-Term Debt | 19,544 | 25,261 | 5,717 |
| 17. Interest Charged to Construction (Credit) | 0 | 0 | 0 |
| 18. Interest Expense - Other | 0 | 0 | 0 |
| 19. Other Deductions | 0 | 0 | 0 |
| 20. Total Cost of Water Service (12 thru 19) | 354,250 | 284,845 | (69,405) |
| 21. Patronage Capital & Operating Margins (1 minus 20) | (152,376) | (11,773) | 140,603 |
| 22. Non Operating Margins - Interest | 8,654 | 6,225 | (2,429) |
| 23. Allowance for Funds Used During Construction | 0 | 0 | 0 |
| 24. Income (Loss) from Equity Investments | 0 | 0 | 0 |
| 25. Non Operating Margins - Other | 20,129 | 9,418 | (10,711) |
| 26. Generation & Transmission Capital Credits | 0 | 0 | 0 |
| 27. Other Capital Credits & Patronage Dividends | 0 | 0 | 0 |
| 28. Extraordinary Items | 0 | 0 | 0 |
| 29. Patronage Capital or Margins (21 thru 28) | (123,593) | 3,870 | 127,463 |

**Jefferson County PUD No. 1
Cash and Cash Equivalents
As of December 31, 2021**

| <u>G/L #</u> | <u>Account Description</u> | <u>Balance</u> |
|---|---|----------------------|
| 1 131.11 | Operating Depository Account - Bank of America | \$1,358,937 |
| 2 131.01 | Cash-Jeff Co Treasurer General Account | 127,433 |
| 2 131.14 | 2009 Bond LUD #14 - Jefferson Co. Treasurer | 47,480 Restricted |
| 2 131.11 | 1996 Bond LUD #8 - Jefferson Co. Treasurer | 31,298 |
| 2 131.10 | 1996 Bond LUD #6 - Jefferson Co. Treasurer | 9,209 |
| 1 135.21 | Working Funds - Petty Cash and CSR Drawers | 1,850 |
| 2 131.12 | 1999 Bond LUD #11 - Jefferson Co. Treasurer | 233 Restricted |
| 2 135.21 | Cash Held in Trust by Property Manager | 150 |
| 1 131.16 | Payroll Clearing Account - 1st Security Bank | 33 |
| 2 131.15 | 2008 Bond LUD #15 - Jefferson Co. Treasurer | 23 Restricted |
| 1 131.12 | Operating Account - Jefferson Co. Treasurer | -124,722 |
| TOTAL LINE 15. BALANCE SHEET-CASH-GENERAL FUNDS | | \$1,451,924 |
| 1 136.16 | Tax Revenue Fund - Jefferson Co. Treasurer | \$3,344,516 |
| 1 136.10 | Operating Account Related Investment - Jefferson Co. Treasurer | 2,241,129 |
| 1 136.17 | Tax Revenue Investment Fund - Jefferson Co. Treasurer | 1,925,000 |
| 2 136.14 | LUD #14 Bond Investment - Jefferson Co. Treasurer | 1,092,168 Restricted |
| 2 136.16 | Tax Revenue Fund - Jefferson Co. Treasurer | 733,434 |
| 2 136.15 | LUD #15 Bond Investment - Jefferson Co. Treasurer | 313,148 Restricted |
| TOTAL LINE 18. BALANCE SHEET-TEMPORARY INVESTMENTS | | \$9,649,395 |
| 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 |
| TOTAL LINE 13. BALANCE SHEET-SPECIAL FUNDS | | \$265,067 |
| RESTRICTED CASH BALANCE--JANUARY 2022 | | \$1,718,119 |
| NON-RESTRICTED CASH BALANCE--JANUARY 2022 | | \$9,648,267 |
| TOTAL CASH AND CASH EQUIVALENTS IN BANK--JANUARY 2022 | | \$11,366,386 |
| TOTAL CASH AND CASH EQUIVALENTS IN BANK--DECEMBER 2021 | | \$11,887,172 |
| Change in Bank Balance | | (\$520,786) |