

Electric revenues were approximately \$290 Thousand over budget. Total cost of electric service was \$708 Thousand under budget. After adding non-operating margins, our actual margins were approximately \$1 Million over budgeted margins. Currently, our TIER is 8.05 and our Debt Service Coverage ratio is 4.07.

Water revenues were approximately \$65 Thousand under budget. Total cost of water service was just \$621 under budget. After adding non-operating margins, our actual margins were approximately \$70 Thousand under budgeted margins.

As a combined utility revenues were approximately \$224 Thousand over budgeted revenues. Jefferson County PUD reinvested margins back into the utility along with increasing unrestricted reserves by approximately \$2.5 million.

**Jefferson County PUD No. 1**  
**Electric Division**  
**Statement of Operations**  
**As of January 31, 2023**

<b>PART A. STATEMENT OF OPERATIONS</b>				
ITEM	YEAR-TO-DATE			THIS MONTH
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	5,106,854	4,846,580	4,556,207	4,846,580
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	1,690,666	1,329,722	1,827,238	1,329,722
4. Transmission Expense	240,013	327,161	268,729	327,161
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	165,993	186,914	249,839	186,914
7. Distribution Expense - Maintenance	204,124	189,066	399,251	189,066
8. Consumer Accounts Expense	86,608	109,178	130,985	109,178
9. Customer Service and Informational Expense	1,812	0	1,957	0
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	264,139	339,078	434,740	339,078
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>2,653,355</b>	<b>2,481,119</b>	<b>3,312,739</b>	<b>2,481,119</b>
13. Depreciation & Amortization Expense	462,864	485,706	462,650	485,706
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	293,944	451,655	318,797	451,655
16. Interest on Long-Term Debt	202,093	191,160	224,251	191,160
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 Electric Service (12 thru 19)</b>	<b>3,612,256</b>	<b>3,609,640</b>	<b>4,318,437</b>	<b>3,609,640</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>1,494,598</b>	<b>1,236,940</b>	<b>237,770</b>	<b>1,236,940</b>
22. Non Operating Margins - Interest	218	579	219	579
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	3,668	103,963	67,379	103,963
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	0	5,462	0	5,462
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>1,498,484</b>	<b>1,346,944</b>	<b>305,368</b>	<b>1,346,944</b>

<b>Times Interest Earned Ratio (TIER) (Year to Date)</b>	<b>8.41</b>	<b>8.05</b>	<b>2.36</b>
<b>Operating Times Interest Earned Ratio (OTIER) (Year to Date)</b>	<b>8.40</b>	<b>7.47</b>	<b>2.06</b>
<b>Debt Service Coverage Ratio (DSC) (Year to Date)</b>	<b>4.35</b>	<b>4.07</b>	<b>1.99</b>
<b>Operating Debt Service Coverage Ratio (ODSC) (Year to Date)</b>	<b>4.34</b>	<b>3.85</b>	<b>1.86</b>
<b>Rolling 12 Month TIER</b>	<b>2.57</b>	<b>4.00</b>	

**Jefferson County PUD No. 1  
Electric Division  
Balance Sheet  
January 31, 2023**

<b>PART B. BALANCE SHEET</b>			
<b>ASSETS AND OTHER DEBITS</b>		<b>LIABILITIES AND OTHER CREDITS</b>	
1. Total Utility Plant in Service	190,294,564	29. Memberships	0
2. Construction Work in Progress	12,665,378	30. Patronage Capital	0
<b>3. Total Utility Plant (1+2)</b>	<b>202,959,942</b>	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	77,555,102	32. Operating Margins - Current Year	1,236,940
<b>5. Net Utility Plant (3-4)</b>	<b>125,404,840</b>	33. Non-Operating Margins	110,005
6. Nonutility Property - Net	85,140	34. Other Margins & Equities	44,869,697
7. Investment in Subsidiary Companies	0	<b>35. Total Margins &amp; Equities (29 thru 34)</b>	<b>46,216,642</b>
8. Invest. in Assoc. Org. - Patronage Capital	85,224	36. Long-Term Debt RUS (Net)	89,283,321
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>89,283,321</b>
11. Investments in Economic Development Projects	0	39. Obligations Under Capital Leases - Non current	0
12. Other Investments	0	40. Accumulated Operating Provisions	(744,228)
13. Special Funds	94,250	<b>41. Total Other Noncurrent Liabilities (39+40)</b>	<b>(744,228)</b>
<b>14. Total Other Property &amp; Investments (6 thru 13)</b>	<b>265,624</b>	42. Notes Payable	0
15. Cash-General Funds	4,062,091	43. Accounts Payable	3,945,828
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	50,600
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	2,894,113	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	3,693,383	48. Other Current & Accrued Liabilities	2,908,779
21. Accounts Receivable - Net Other	(5,014,296)	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>	<b>6,905,207</b>
22. Renewable Energy Credits	0	50. Deferred Credits	1,765,580
23. Materials & Supplies - Electric and Other	6,913,636	<b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>	<b>143,426,522</b>
24. Prepayments	388,090		
25. Other Current & Accrued Assets	3,073,076	<b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>	
<b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>	<b>16,010,093</b>	Balance Beginning of Year	0
27. Deferred Debits	1,745,965	Amounts Received This Year (Net)	102,644
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>143,426,522</b>	<b>TOTAL Contributions-In-Aid-Of-Construction</b>	<b>102,644</b>

**Equity Ratio** **32.22%**  
 (Total Margins & Equities/Total Assets & Other Debits) x 100

**Long-Term Debt to Total Plant Ratio** **43.99%**  
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1  
Power Requirements  
As of January 31, 2023**

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	18,066	18,066	
	b. KWH Sold			28,605,472
	c. Revenue			3,460,244
2. Residential Sales - Seasonal	a. No. Consumers Served	1	1	
	b. KWH Sold			0
	c. Revenue			0
3. Irrigation Sales	a. No. Consumers Served	1	1	
	b. KWH Sold			0
	c. Revenue			72
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	2,468	2,468	
	b. KWH Sold			7,454,238
	c. Revenue			864,177
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	21	21	
	b. KWH Sold			8,463,031
	c. Revenue			478,509
6. Public Street & Highway Lighting	a. No. Consumers Served	207	207	
	b. KWH Sold			31,686
	c. Revenue			17,030
7. Non Metered Device Authority	a. No. Consumers Served	8	8	
	b. KWH Sold			0
	c. Revenue			1,954
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			
<b>10. TOTAL No. of Consumers (lines 1a thru 9a)</b>		<b>20,772</b>	<b>20,772</b>	
<b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>				<b>44,554,427</b>
<b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b>				<b>4,821,986</b>
13. Transmission Revenue				
14. Other Electric Revenue				24,594
15. KWH - Own Use				0
16. TOTAL KWH Purchased				44,588,998
17. TOTAL KWH Generated				
18. Cost of Purchases and Generation				1,329,722
19. Interchange - KWH - Net				
20. Peak - Sum All KW Input (Metered)				101,273

**Electric Division**  
**Comparison 2023 Budget to 2023 Actuals Year to Date Through JANUARY**

	2023 Budget JANUARY YTD	2023 Actuals JANUARY YTD	Variance
1. Operating Revenue and Patronage Capital	4,556,207	4,846,580	290,373
2. Power Production Expense	0	0	0
3. Cost of Purchased Power	1,827,238	1,329,722	(497,516)
4. Transmission Expense	268,729	327,161	58,432
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	249,839	186,914	(62,925)
7. Distribution Expense - Maintenance	399,251	189,066	(210,185)
8. Consumer Accounts Expense	130,985	109,178	(21,807)
9. Customer Service and Informational Expense	1,957	0	(1,957)
10. Sales Expense	0	0	0
11. Administrative and General Expense	434,740	339,078	(95,662)
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>3,312,739</b>	<b>2,481,119</b>	<b>(831,620)</b>
13. Depreciation & Amortization Expense	462,650	485,706	23,056
14. Tax Expense - Property & Gross Receipts	0	0	0
15. Tax Expense - Other	318,797	451,655	132,858
16. Interest on Long-Term Debt	224,251	191,160	(33,091)
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 Electric Service (12 thru 19)</b>	<b>4,318,437</b>	<b>3,609,640</b>	<b>(708,797)</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>237,770</b>	<b>1,236,940</b>	999,170
22. Non Operating Margins - Interest	219	579	360
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	67,379	103,963	36,584
26. Generation & Transmission Capital Credits	0	0	0
27. Other Capital Credits & Patronage Dividends	0	5,462	5,462
28. Extraordinary Items	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>305,368</b>	<b>1,346,944</b>	1,041,576

**Jefferson County PUD No. 1**  
**Water Division**  
**Statement of Operations**  
**As of January 31, 2023**

<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	273,072	313,988	379,748	313,988
2. Power Production Expense	0	518	0	518
3. Cost of Purchased Power	12,073	11,147	13,038	11,147
4. Transmission Expense	0	0	0	0
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	76,854	77,621	125,218	77,621
7. Distribution Expense - Maintenance	20,166	40,784	26,671	40,784
8. Consumer Accounts Expense	12,081	11,332	14,775	11,332
9. Customer Service and Informational Expense	0	0	0	0
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	61,556	60,629	86,481	60,629
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>182,730</b>	<b>202,031</b>	<b>266,183</b>	<b>202,031</b>
13. Depreciation & Amortization Expense	64,873	81,651	31,838	81,651
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	11,981	26,266	12,940	26,266
16. Interest on Long-Term Debt	25,261	15,616	15,224	15,616
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>284,845</b>	<b>325,564</b>	<b>326,185</b>	<b>325,564</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>(11,773)</b>	<b>(11,576)</b>	<b>53,563</b>	<b>(11,576)</b>
22. Non Operating Margins - Interest	6,225	15,943	6,256	15,943
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	9,418	(5,090)	10,420	(5,090)
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	0	607	0	607
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>3,870</b>	<b>(116)</b>	<b>70,239</b>	<b>(116)</b>

**Jefferson County PUD No. 1  
Water Division  
Balance Sheet  
January 31, 2023**

<b>PART B. BALANCE SHEET</b>			
<b>ASSETS AND OTHER DEBITS</b>		<b>LIABILITIES AND OTHER CREDITS</b>	
1. Total Utility Plant in Service	31,164,151	29. Memberships	0
2. Construction Work in Progress	2,530,697	30. Patronage Capital	0
<b>3. Total Utility Plant (1+2)</b>	<b>33,694,848</b>	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	14,132,262	32. Operating Margins - Current Year	(11,577)
<b>5. Net Utility Plant (3-4)</b>	<b>19,562,586</b>	33. Non-Operating Margins	11,460
6. Nonutility Property - Net	2,149,568	34. Other Margins & Equities	23,582,620
7. Investment in Subsidiary Companies	0	<b>35. Total Margins &amp; Equities (29 thru 34)</b>	<b>23,582,503</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)	4,794,518
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	<b>38. Total Long-Term Debt (36 + 37)</b>	<b>4,794,518</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	89,576	<b>41. Total Other Noncurrent Liabilities (39+40)</b>	<b>0</b>
<b>14. Total Other Property &amp; Investments (6 thru 13)</b>	<b>2,239,144</b>	42. Notes Payable	544,765
15. Cash-General Funds	225,220	43. Accounts Payable	(4,142,088)
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	200
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	2,094,338	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	227,981	48. Other Current & Accrued Liabilities	65,501
21. Accounts Receivable - Net Other	256,280	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>	<b>(3,531,622)</b>
22. Renewable Energy Credits	0	50. Deferred Credits	0
23. Materials & Supplies - Electric and Other	38,039	<b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>	<b>24,845,399</b>
24. Prepayments	0		
25. Other Current & Accrued Assets	201,811	<b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>	
<b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>	<b>3,043,669</b>	Balance Beginning of Year	0
27. Deferred Debits	0	Amounts Received This Year (Net)	4,485
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>24,845,399</b>	<b>TOTAL Contributions-In-Aid-Of-Construction</b>	<b>4,485</b>

**Equity Ratio** **94.92%**  
 (Total Margins & Equities/Total Assets & Other Debits) x 100

**Long-Term Debt to Total Plant Ratio** **14.23%**  
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1  
Water Requirements  
As of January 31, 2023**

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	14	14	
	b. Gallons Sold			0
	c. Revenue			1,740
2. Metered Residential Sales -	a. No. Consumers Served	4,608	4,608	
	b. Gallons Sold			12,137,462
	c. Revenue			241,491
3. Metered Commercial Sales	a. No. Consumers Served	311	311	
	b. Gallons Sold			3,398,176
	c. Revenue			44,860
4. Residential Multi-Family	a. No. Consumers Served	47	47	
	b. Gallons Sold			104,610
	c. Revenue			3,306
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			3,407,050
	c. Revenue			0
8. Sewer/Drain Field--Residential	a. No. Consumers Served	376	376	
	b. Gallons Sold			0
	c. Revenue			21,124
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>5,383</b>	<b>5,383</b>	
<b>11. TOTAL Gallons Sold (lines 1b thru 9b)</b>				<b>19,047,298</b>
<b>12. TOTAL Revenue Received From Sales of Water Gallons (line 1c thru 9c)</b>				<b>312,520</b>
13. Bulk Water Gallons Sold Revenue				
14. Other Water Revenue				1,468
15. Gallons - Own Use				0
16. TOTAL Gallons Purchased				
17. TOTAL Gallons Produced				27,574,623
18. Cost of Purchases and Generation				11,665



**Water Division**  
**Comparison 2023 Budget to 2023 Actuals Year to Date Through JANUARY**

	2023 Budget	2023 Actuals	Variance
	JANUARY YTD	JANUARY YTD	
1. Operating Revenue and Patronage Capital	379,748	313,988	(65,760)
2. Power Production Expense	0	518	518
3. Cost of Purchased Power	13,038	11,147	(1,891)
4. Transmission Expense	0	0	0
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	125,218	77,621	(47,597)
7. Distribution Expense - Maintenance	26,671	40,784	14,113
8. Consumer Accounts Expense	14,775	11,332	(3,443)
9. Customer Service and Informational Expense	0	0	0
10. Sales Expense	0	0	0
11. Administrative and General Expense	86,481	60,629	(25,852)
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>266,183</b>	<b>202,031</b>	<b>(64,152)</b>
13. Depreciation & Amortization Expense	31,838	81,651	49,813
14. Tax Expense - Property & Gross Receipts	0	0	0
15. Tax Expense - Other	12,940	26,266	13,326
16. Interest on Long-Term Debt	15,224	15,616	392
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>326,185</b>	<b>325,564</b>	<b>(621)</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>53,563</b>	<b>(11,576)</b>	<b>(65,139)</b>
22. Non Operating Margins - Interest	6,256	15,943	9,687
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	10,420	(5,090)	(15,510)
26. Generation & Transmission Capital Credits	0	0	0
27. Other Capital Credits & Patronage Dividends	0	607	607
28. Extraordinary Items	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>70,239</b>	<b>(116)</b>	<b>(70,355)</b>

**Jefferson County PUD No. 1  
Cash and Cash Equivalents  
January 31, 2023**

<u>G/L #</u>	<u>Account Description</u>	<u>Balance</u>
1 131.12	Operating Account - Jefferson Co. Treasurer	\$2,412,827
1 131.11	Operating Depository Account - Bank of America	1,647,417
2 131.01	Cash-Jeff Co Treasurer General Account	127,433
2 131.14	2009 Bond LUD #14 - Jefferson Co. Treasurer	49,814 Restricted
2 131.11	1996 Bond LUD #8 - Jefferson Co. Treasurer	33,736
2 131.10	1996 Bond LUD #6 - Jefferson Co. Treasurer	9,700
2 131.12	1999 Bond LUD #11 - Jefferson Co. Treasurer	3,032 Restricted
1 135.21	Working Funds - Petty Cash and CSR Drawers	1,850
2 131.15	2008 Bond LUD #15 - Jefferson Co. Treasurer	1,354 Restricted
2 135.21	Cash Held in Trust by Property Manager	150
1 131.16	Payroll Clearing Account - 1st Security Bank	-3
<b>TOTAL LINE 15. BALANCE SHEET-CASH-GENERAL FUNDS</b>		<b>\$4,287,310</b>
1 136.16	Tax Revenue Fund - Jefferson Co. Treasurer	\$1,544,016
1 136.17	Tax Revenue Investment Fund - Jefferson Co. Treasurer	1,186,794
2 136.14	LUD #14 Bond Investment - Jefferson Co. Treasurer	916,757 Restricted
2 136.16	Tax Revenue Fund - Jefferson Co. Treasurer	801,472
2 136.15	LUD #15 Bond Investment - Jefferson Co. Treasurer	376,110 Restricted
1 136.10	Operating Account Related Investment - Jefferson Co. Treasurer	163,303
<b>TOTAL LINE 18. BALANCE SHEET-TEMPORARY INVESTMENTS</b>		<b>\$4,988,452</b>
1 126.10	Capital Reserves	\$94,000 Restricted
2 126.31	Tri Area Bond Reserve Investment Fund - Jefferson Co. Treasurer	82,436 Restricted
2 126.10	Capital Reserves	6,000 Restricted
2 126.21	Tri Area Bond Reserve Fund - Jefferson Co. Treasurer	1,140 Restricted
1 128.00	Other Special Funds	250 Restricted
<b>TOTAL LINE 13. BALANCE SHEET-SPECIAL FUNDS</b>		<b>\$183,826</b>
<b>RESTRICTED CASH BALANCE--JANUARY 2023</b>		<b>\$1,530,893</b>
<b>NON-RESTRICTED CASH BALANCE--JANUARY 2023</b>		<b>\$7,928,695</b>
<b>TOTAL CASH AND CASH EQUIVALENTS IN BANK--JANUARY 2023</b>		<b>\$9,459,588</b>