

Electric revenues in May were approximately \$236 Thousand under budget. Year-to-date electric revenues are approximately \$301 Thousand under budget. The total cost of service for the year is approximately \$4.3 million under budget. Year to date depreciation for electric is approximately \$2.4 million with May depreciation expense approximately \$501 Thousand. The May year-to-date TIER is 8.01 and the DSC is 4.14.

Water revenues in May were approximately \$85 Thousand under budget. Year-to-date water revenues are approximately \$328 Thousand under budget. The total cost of service for the year is approximately \$5 Thousand under budget. Year to date depreciation for water is approximately \$408 Thousand with May depreciation expense approximately \$83 Thousand.

As a combined utility year-to-date through May revenues were approximately \$321 Thousand under budgeted revenues. Jefferson County PUD has invested \$5.2 million in construction work in progress year to date as well as purchased approximately \$2.1 Million in materials. During May, PUD's cash reserves were increased by \$1.1 Million.

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

<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	20,708,670	21,395,155	21,696,058	3,127,981
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	7,480,826	6,098,191	8,085,883	813,228
4. Transmission Expense	1,011,661	989,819	1,133,381	24,904
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	858,072	978,115	1,416,825	251,663
7. Distribution Expense - Maintenance	1,340,894	1,426,084	2,402,567	528,791
8. Consumer Accounts Expense	604,974	737,333	888,833	225,871
9. Customer Service and Informational Expense	1,876	20,015	2,026	8,254
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	1,559,157	2,089,176	2,451,640	516,279
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>12,857,460</b>	<b>12,338,733</b>	<b>16,381,155</b>	<b>2,368,990</b>
13. Depreciation & Amortization Expense	2,330,198	2,454,723	2,319,733	501,741
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	1,197,600	1,046,812	1,300,095	115,796
16. Interest on Long-Term Debt	1,024,000	981,063	1,134,201	200,663
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>17,409,258</b>	<b>16,821,331</b>	<b>21,135,184</b>	<b>3,187,190</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>3,299,412</b>	<b>4,573,824</b>	<b>560,874</b>	<b>(59,209)</b>
22. Non Operating Margins - Interest	1,265	16,275	1,272	5,325
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	795,069	2,278,891	993,105	537,942
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	15,576	5,462	15,732	0
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>4,111,322</b>	<b>6,874,452</b>	<b>1,570,983</b>	<b>484,058</b>

<b>Times Interest Earned Ratio (TIER) (Year to Date)</b>	<b>5.01</b>	<b>8.01</b>	<b>2.39</b>
<b>Operating Times Interest Earned Ratio (OTIER) (Year to Date)</b>	<b>4.22</b>	<b>5.66</b>	<b>1.49</b>
<b>Debt Service Coverage Ratio (DSC) (Year to Date)</b>	<b>3.00</b>	<b>4.14</b>	<b>2.02</b>
<b>Operating Debt Service Coverage Ratio (ODSC) (Year to Date)</b>	<b>2.67</b>	<b>3.22</b>	<b>1.61</b>
<b>Rolling 12 Month TIER</b>	<b>3.18</b>	<b>4.71</b>	

**Jefferson County PUD No. 1  
Electric Division  
Balance Sheet  
May 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	198,571,672	29. Memberships	0
2. Construction Work in Progress	5,780,431	30. Patronage Capital	0
<b>3. Total Utility Plant (1+2)</b>	<b>204,352,103</b>	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	77,355,060	32. Operating Margins - Current Year	4,573,824
<b>5. Net Utility Plant (3-4)</b>	<b>126,997,043</b>	33. Non-Operating Margins	2,300,629
6. Nonutility Property - Net	84,272	34. Other Margins & Equities	44,869,697
7. Investment in Subsidiary Companies	0	<b>35. Total Margins &amp; Equities (29 thru 34)</b>	<b>51,744,150</b>
8. Invest. in Assoc. Org. - Patronage Capital	83,403	36. Long-Term Debt RUS (Net)	88,345,107
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>88,345,107</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>262,935</b>	42. Notes Payable	0
15. Cash-General Funds	5,037,550	43. Accounts Payable	4,547,451
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	55,850
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	3,227,768	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	2,337,909	48. Other Current & Accrued Liabilities	2,441,403
21. Accounts Receivable - Net Other	(3,235,987)	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>	<b>7,044,704</b>
22. Renewable Energy Credits	0	50. Deferred Credits	1,764,154
23. Materials & Supplies - Electric and Other	8,063,878	<b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>	<b>148,153,887</b>
24. Prepayments	424,902		
25. Other Current & Accrued Assets	3,119,399	<b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>	
<b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>	<b>18,975,419</b>	Balance Beginning of Year	0
27. Deferred Debits	1,918,490	Amounts Received This Year (Net)	2,032,843
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>148,153,887</b>	<b>TOTAL Contributions-In-Aid-Of-Construction</b>	<b>2,032,843</b>

**Equity Ratio** **34.93%**  
 (Total Margins & Equities/Total Assets & Other Debits) x 100

**Long-Term Debt to Total Plant Ratio** **43.23%**  
 (Long Term Debt/Total Utility Plant) x 100

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

PART C. POWER REQUIREMENTS DATABASE				
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	MAY CONSUMERS (b)	AVERAGE CONSUMERS (c)	Monthly KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	18,098	18,082	
	b. KWH Sold			15,849,821
	c. Revenue			1,971,363
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			330
	c. Revenue			63
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	2,507	2,481	
	b. KWH Sold			5,163,278
	c. Revenue			629,688
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	21	21	
	b. KWH Sold			8,291,231
	c. Revenue			444,562
6. Public Street & Highway Lighting	a. No. Consumers Served	212	208	
	b. KWH Sold			18,595
	c. Revenue			17,135
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>20,848</b>	<b>20,802</b>	
<b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>				<b>29,323,255</b>
<b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b>				<b>3,064,764</b>
13. Transmission Revenue				
14. Other Electric Revenue				63,217
15. KWH - Own Use				0
16. TOTAL KWH Purchased				26,307,530
17. TOTAL KWH Generated				
18. Cost of Purchases and Generation				813,228
19. Interchange - KWH - Net				
20. Peak - Sum All KW Input (Metered)				53,138

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

	2023 Budget MAY YTD	2023 Actuals MAY YTD	Variance
1. Operating Revenue and Patronage Capital	21,696,058	21,395,155	(300,903)
2. Power Production Expense	0	0	0
3. Cost of Purchased Power	8,085,883	6,098,191	(1,987,692)
4. Transmission Expense	1,133,381	989,819	(143,562)
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	1,416,825	978,115	(438,710)
7. Distribution Expense - Maintenance	2,402,567	1,426,084	(976,483)
8. Consumer Accounts Expense	888,833	737,333	(151,500)
9. Customer Service and Informational Expense	2,026	20,015	17,989
10. Sales Expense	0	0	0
11. Administrative and General Expense	2,451,640	2,089,176	(362,464)
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>16,381,155</b>	<b>12,338,733</b>	<b>(4,042,422)</b>
13. Depreciation & Amortization Expense	2,319,733	2,454,723	134,990
14. Tax Expense - Property & Gross Receipts	0	0	0
15. Tax Expense - Other	1,300,095	1,046,812	(253,283)
16. Interest on Long-Term Debt	1,134,201	981,063	(153,138)
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>21,135,184</b>	<b>16,821,331</b>	<b>(4,313,853)</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>560,874</b>	<b>4,573,824</b>	<b>4,012,950</b>
22. Non Operating Margins - Interest	1,272	16,275	15,003
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	993,105	2,278,891	1,285,786
26. Generation & Transmission Capital Credits	0	0	0
27. Other Capital Credits & Patronage Dividends	15,732	5,462	(10,270)
28. Extraordinary Items	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>1,570,983</b>	<b>6,874,452</b>	<b>5,303,469</b>

**Jefferson County PUD No. 1**  
**Water Division**  
**Statement of Operations**  
**As of May 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	1,346,156	1,593,277	1,921,722	324,364
2. Power Production Expense	0	518	0	0
3. Cost of Purchased Power	55,283	52,757	59,706	8,315
4. Transmission Expense	0	0	0	0
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	333,307	302,030	607,141	64,362
7. Distribution Expense - Maintenance	142,785	314,732	191,359	70,597
8. Consumer Accounts Expense	59,776	65,647	76,232	12,861
9. Customer Service and Informational Expense	0	0	0	0
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	306,250	312,085	451,193	63,477
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>897,401</b>	<b>1,047,769</b>	<b>1,385,631</b>	<b>219,612</b>
13. Depreciation & Amortization Expense	324,387	408,248	160,092	83,889
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	62,908	118,101	67,941	38,506
16. Interest on Long-Term Debt	128,576	80,249	76,121	18,883
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	0	0	0	0
19. Other Deductions	0	29,876	0	0
<b>20. Total Cost of Water Service (12 thru 19)</b>	<b>1,413,272</b>	<b>1,684,243</b>	<b>1,689,785</b>	<b>360,890</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>(67,116)</b>	<b>(90,966)</b>	<b>231,937</b>	<b>(36,526)</b>
22. Non Operating Margins - Interest	19,859	53,805	19,958	6,486
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	269,371	204,953	281,049	(1,135,745)
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	1,731	607	1,748	0
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>223,845</b>	<b>168,399</b>	<b>534,692</b>	<b>(1,165,785)</b>

**Jefferson County PUD No. 1  
Water Division  
Balance Sheet  
May 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	31,795,229	29. Memberships	0
2. Construction Work in Progress	2,683,862	30. Patronage Capital	0
<b>3. Total Utility Plant (1+2)</b>	<b>34,479,091</b>	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	14,161,025	32. Operating Margins - Current Year	(90,966)
<b>5. Net Utility Plant (3-4)</b>	<b>20,318,066</b>	33. Non-Operating Margins	259,365
6. Nonutility Property - Net	2,145,434	34. Other Margins & Equities	23,582,620
7. Investment in Subsidiary Companies	0	<b>35. Total Margins &amp; Equities (29 thru 34)</b>	<b>23,751,019</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)	5,673,996
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	<b>38. Total Long-Term Debt (36 + 37)</b>	<b>5,673,996</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	90,829	<b>41. Total Other Noncurrent Liabilities (39+40)</b>	<b>0</b>
<b>14. Total Other Property &amp; Investments (6 thru 13)</b>	<b>2,236,263</b>	42. Notes Payable	496,989
15. Cash-General Funds	180,614	43. Accounts Payable	(4,266,409)
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	700
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	2,129,656	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	239,662	48. Other Current & Accrued Liabilities	25,810
21. Accounts Receivable - Net Other	175,477	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>	<b>(3,742,910)</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>25,682,105</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>2,965,259</b>	Balance Beginning of Year	0
27. Deferred Debits	162,517	Amounts Received This Year (Net)	60,170
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>25,682,105</b>	<b>TOTAL Contributions-In-Aid-Of-Construction</b>	<b>60,170</b>

**Equity Ratio** **92.48%**  
 (Total Margins & Equities/Total Assets & Other Debits) x 100

**Long-Term Debt to Total Plant Ratio** **16.46%**  
 (Long Term Debt/Total Utility Plant) x 100

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

<b>PART C. WATER REQUIREMENTS DATABASE</b>				
<b>CLASSIFICATION</b>	<b>CONSUMER, SALES, AND REVENUE DATA</b>	<b>MAY CONSUMERS (b)</b>	<b>AVERAGE CONSUMERS (c)</b>	<b>Monthly Gallons SALES AND REVENUE (d)</b>
1. Unmetered Water Sales	a. No. Consumers Served	13	13	
	b. Gallons Sold			20,300
	c. Revenue			1,193
2. Metered Residential Sales -	a. No. Consumers Served	4,658	4,628	
	b. Gallons Sold			13,033,983
	c. Revenue			248,200
3. Metered Commercial Sales	a. No. Consumers Served	309	310	
	b. Gallons Sold			3,633,766
	c. Revenue			46,472
4. Residential Multi-Family	a. No. Consumers Served	47	47	
	b. Gallons Sold			167,220
	c. Revenue			3,855
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			3,373,838
	c. Revenue			0
8. Sewer/Drain Field--Residential	a. No. Consumers Served	378	377	
	b. Gallons Sold			0
	c. Revenue			21,318
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>5,432</b>	<b>5,402</b>	
<b>11. TOTAL Gallons Sold (lines 1b thru 9b)</b>				<b>20,229,107</b>
<b>12. TOTAL Revenue Received From Sales of Water Gallons (line 1c thru 9c)</b>				<b>321,039</b>
13. Bulk Water Gallons Sold Revenue				
14. Other Water Revenue				3,325
15. Gallons - Own Use				0
16. TOTAL Gallons Purchased				
17. TOTAL Gallons Produced				27,574,623
18. Cost of Purchases and Generation				8,315



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

	2023 Budget MAY YTD	2023 Actuals MAY YTD	Variance
1. Operating Revenue and Patronage Capital	1,921,722	1,593,277	(328,445)
2. Power Production Expense	0	518	518
3. Cost of Purchased Power	59,706	52,757	(6,949)
4. Transmission Expense	0	0	0
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	607,141	302,030	(305,111)
7. Distribution Expense - Maintenance	191,359	314,732	123,373
8. Consumer Accounts Expense	76,232	65,647	(10,585)
9. Customer Service and Informational Expense	0	0	0
10. Sales Expense	0	0	0
11. Administrative and General Expense	451,193	312,085	(139,108)
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>1,385,631</b>	<b>1,047,769</b>	<b>(337,862)</b>
13. Depreciation & Amortization Expense	160,092	408,248	248,156
14. Tax Expense - Property & Gross Receipts	0	0	0
15. Tax Expense - Other	67,941	118,101	50,160
16. Interest on Long-Term Debt	76,121	80,249	4,128
17. Interest Charged to Construction (Credit)	0	0	0
18. Interest Expense - Other	0	0	0
19. Other Deductions	0	29,876	29,876
<b>20. Total Cost of Water Service (12 thru 19)</b>	<b>1,689,785</b>	<b>1,684,243</b>	<b>(5,542)</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>231,937</b>	<b>(90,966)</b>	<b>(322,903)</b>
22. Non Operating Margins - Interest	19,958	53,805	33,847
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	281,049	204,953	(76,096)
26. Generation & Transmission Capital Credits	0	0	0
27. Other Capital Credits & Patronage Dividends	1,748	607	(1,141)
28. Extraordinary Items	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>534,692</b>	<b>168,399</b>	<b>(366,293)</b>

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

<u>G/L #</u>	<u>Account Description</u>	<u>Balance</u>
1 131.12	Operating Account - Jefferson Co. Treasurer	\$3,318,342
1 131.11	Operating Depository Account - Bank of America	1,717,102
2 131.01	Cash-Jeff Co Treasurer General Account	127,433
2 131.11	1996 Bond LUD #8 - Jefferson Co. Treasurer	34,730
2 131.10	1996 Bond LUD #6 - Jefferson Co. Treasurer	9,700
2 131.14	2009 Bond LUD #14 - Jefferson Co. Treasurer	3,703 Restricted
2 131.12	1999 Bond LUD #11 - Jefferson Co. Treasurer	3,032 Restricted
2 131.15	2008 Bond LUD #15 - Jefferson Co. Treasurer	1,867 Restricted
1 135.21	Working Funds - Petty Cash and CSR Drawers	1,850
1 131.13	Cash - 1st Security Bank ACH Account	235
2 135.21	Cash Held in Trust by Property Manager	150
1 131.16	Payroll Clearing Account - 1st Security Bank	21
<b>TOTAL LINE 15. BALANCE SHEET-CASH-GENERAL FUNDS</b>		<b>\$5,218,164</b>
1 136.16	Tax Revenue Fund - Jefferson Co. Treasurer	\$1,877,671
1 136.17	Tax Revenue Investment Fund - Jefferson Co. Treasurer	1,186,794
2 136.16	Tax Revenue Fund - Jefferson Co. Treasurer	855,938
2 136.14	LUD #14 Bond Investment - Jefferson Co. Treasurer	835,388 Restricted
2 136.15	LUD #15 Bond Investment - Jefferson Co. Treasurer	438,330 Restricted
1 136.10	Operating Account Related Investment - Jefferson Co. Treasurer	163,303
<b>TOTAL LINE 18. BALANCE SHEET-TEMPORARY INVESTMENTS</b>		<b>\$5,357,424</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	2,393 Restricted
1 128.00	Other Special Funds	250 Restricted
<b>TOTAL LINE 13. BALANCE SHEET-SPECIAL FUNDS</b>		<b>\$185,079</b>
<b>RESTRICTED CASH BALANCE--MAY 2023</b>		<b>\$1,467,399</b>
<b>NON-RESTRICTED CASH BALANCE--MAY 2023</b>		<b>\$9,293,268</b>
<b>TOTAL CASH AND CASH EQUIVALENTS IN BANK--MAY 2023</b>		<b>\$10,760,667</b>
<b>RESTRICTED CASH BALANCE--APRIL 2023</b>		<b>\$1,461,486</b>
<b>NON-RESTRICTED CASH BALANCE--APRIL 2023</b>		<b>\$8,137,652</b>
<b>TOTAL CASH AND CASH EQUIVALENTS IN BANK--APRIL 2023</b>		<b>\$9,599,138</b>
<b>Change in Restricted Cash Balance</b>		<b>\$5,913</b>
<b>Change in Unrestricted Cash Balance</b>		<b>\$1,155,616</b>
<b>Total Change in Cash and Cash Equivalents</b>		<b>\$1,161,529</b>