

**Jefferson County PUD No. 1**  
**Electric Division**  
**Statement of Operations**  
**As of September 30, 2022**

<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	28,568,803	30,700,938	29,557,334	2,699,520
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	10,907,678	10,947,350	11,146,811	925,534
4. Transmission Expense	1,392,012	1,443,959	1,394,533	116,640
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	1,449,009	1,441,724	1,889,880	140,407
7. Distribution Expense - Maintenance	2,506,681	2,121,926	3,647,478	207,433
8. Consumer Accounts Expense	1,187,944	1,112,645	1,571,960	121,588
9. Customer Service and Informational Expense	23,576	16,044	16,829	3,358
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	2,607,882	2,846,878	3,887,877	346,181
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>20,074,782</b>	<b>19,930,526</b>	<b>23,555,368</b>	<b>1,861,141</b>
13. Depreciation & Amortization Expense	4,150,515	4,267,000	4,150,467	486,918
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	1,654,011	1,762,089	1,673,820	155,133
16. Interest on Long-Term Debt	1,940,649	1,862,937	2,034,938	208,995
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>27,819,957</b>	<b>27,822,552</b>	<b>31,414,593</b>	<b>2,712,187</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>748,846</b>	<b>2,878,386</b>	<b>(1,857,259)</b>	<b>(12,667)</b>
22. Non Operating Margins - Interest	1,704	2,583	11,009	344
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	1,560,967	1,467,921	1,424,542	110,182
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	0	15,576	0	0
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>2,311,517</b>	<b>4,364,466</b>	<b>(421,708)</b>	<b>97,859</b>

<b>Times Interest Earned Ratio (TIER) (Year to Date)</b>	<b>2.19</b>	<b>3.34</b>	<b>0.79</b>
<b>Operating Times Interest Earned Ratio (OTIER) (Year to Date)</b>	<b>1.39</b>	<b>2.55</b>	<b>0.09</b>
<b>Debt Service Coverage Ratio (DSC) (Year to Date)</b>	<b>1.89</b>	<b>2.34</b>	<b>1.29</b>
<b>Operating Debt Service Coverage Ratio (ODSC) (Year to Date)</b>	<b>1.54</b>	<b>2.01</b>	<b>0.97</b>
<b>Rolling 12 Month TIER</b>	<b>2.69</b>	<b>3.70</b>	

**Jefferson County PUD No. 1**  
**Electric Division**  
**Balance Sheet**  
**September 30, 2022**

<b>PART B. BALANCE SHEET</b>			
<b>ASSETS AND OTHER DEBITS</b>		<b>LIABILITIES AND OTHER CREDITS</b>	
1. Total Utility Plant in Service	190,132,746	29. Memberships	0
2. Construction Work in Progress	9,445,823	30. Patronage Capital	0
<b>3. Total Utility Plant (1+2)</b>	<b>199,578,569</b>	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	75,699,866	32. Operating Margins - Current Year	2,878,386
<b>5. Net Utility Plant (3-4)</b>	<b>123,878,703</b>	33. Non-Operating Margins	1,486,080
6. Nonutility Property - Net	86,009	34. Other Margins & Equities	35,457,538
7. Investment in Subsidiary Companies	0	<b>35. Total Margins &amp; Equities (29 thru 34)</b>	<b>39,822,004</b>
8. Invest. in Assoc. Org. - Patronage Capital	79,154	36. Long-Term Debt RUS (Net)	90,164,523
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>90,164,523</b>
11. Investments in Economic Development Projects	0	39. Obligations Under Capital Leases - Non current	0
12. Other Investments	0	40. Accumulated Operating Provisions	(3,958,650)
13. Special Funds	94,250	<b>41. Total Other Noncurrent Liabilities (39+40)</b>	<b>(3,958,650)</b>
<b>14. Total Other Property &amp; Investments (6 thru 13)</b>	<b>260,423</b>	42. Notes Payable	0
15. Cash-General Funds	(552,483)	43. Accounts Payable	1,051,636
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	40,200
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	4,650,069	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	1,862,274	48. Other Current & Accrued Liabilities	1,911,916
21. Accounts Receivable - Net Other	(5,733,164)	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>	<b>3,003,752</b>
22. Renewable Energy Credits	0	50. Deferred Credits	4,484,509
23. Materials & Supplies - Electric and Other	5,913,147	<b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>	<b>133,516,138</b>
24. Prepayments	241,611		
25. Other Current & Accrued Assets	2,496,525	<b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>	
<b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>	<b>8,877,979</b>	Balance Beginning of Year	0
27. Deferred Debits	499,033	Amounts Received This Year (Net)	1,404,695
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>133,516,138</b>	<b>TOTAL Contributions-In-Aid-Of-Construction</b>	<b>1,404,695</b>

**Equity Ratio** **29.83%**  
 (Total Margins & Equities/Total Assets & Other Debits) x 100

**Long-Term Debt to Total Plant Ratio** **45.18%**  
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1  
Power Requirements  
As of September 30, 2022**

<b>PART C. POWER REQUIREMENTS DATABASE</b>				
<b>CLASSIFICATION</b>	<b>CONSUMER, SALES, AND REVENUE DATA</b>	<b>SEPTEMBER CONSUMERS (b)</b>	<b>AVERAGE CONSUMERS (c)</b>	<b>Monthly KWH SALES AND REVENUE (d)</b>
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	18,000	17,940	
	b. KWH Sold			10,749,779
	c. Revenue			1,420,270
2. Residential Sales - Seasonal	a. No. Consumers Served	3	5	
	b. KWH Sold			23
	c. Revenue			16
3. Irrigation Sales	a. No. Consumers Served	2	2	
	b. KWH Sold			3,350
	c. Revenue			318
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	2,474	2,443	
	b. KWH Sold			4,755,547
	c. Revenue			581,701
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	21	21	
	b. KWH Sold			7,354,329
	c. Revenue			669,476
6. Public Street & Highway Lighting	a. No. Consumers Served	206	208	
	b. KWH Sold			23,090
	c. Revenue			16,366
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			
<b>10. TOTAL No. of Consumers (lines 1a thru 9a)</b>		<b>20,714</b>	<b>20,627</b>	
<b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>				<b>22,886,118</b>
<b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b>				<b>2,690,038</b>
13. Transmission Revenue				
14. Other Electric Revenue				9,482
15. KWH - Own Use				0
16. TOTAL KWH Purchased				24,120,441
17. TOTAL KWH Generated				
18. Cost of Purchases and Generation				925,534
19. Interchange - KWH - Net				
20. Peak - Sum All KW Input (Metered)				48,092

**Electric Division**  
**Comparison 2022 Budget to 2022 Actuals Year to Date Through SEPTEMBER**

	2022 Budget SEPTEMBER YTD	2022 Actuals SEPTEMBER YTD	Variance
1. Operating Revenue and Patronage Capital	29,557,334	30,700,938	1,143,604
2. Power Production Expense	0	0	0
3. Cost of Purchased Power	11,146,811	10,947,350	(199,461)
4. Transmission Expense	1,394,533	1,443,959	49,426
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	1,889,880	1,441,724	(448,156)
7. Distribution Expense - Maintenance	3,647,478	2,121,926	(1,525,552)
8. Consumer Accounts Expense	1,571,960	1,112,645	(459,315)
9. Customer Service and Informational Expense	16,829	16,044	(785)
10. Sales Expense	0	0	0
11. Administrative and General Expense	3,887,877	2,846,878	(1,040,999)
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>23,555,368</b>	<b>19,930,526</b>	<b>(3,624,842)</b>
13. Depreciation & Amortization Expense	4,150,467	4,267,000	116,533
14. Tax Expense - Property & Gross Receipts	0	0	0
15. Tax Expense - Other	1,673,820	1,762,089	88,269
16. Interest on Long-Term Debt	2,034,938	1,862,937	(172,001)
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>31,414,593</b>	<b>27,822,552</b>	<b>(3,592,041)</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>(1,857,259)</b>	<b>2,878,386</b>	4,735,645
22. Non Operating Margins - Interest	11,009	2,583	(8,426)
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	1,424,542	1,467,921	43,379
26. Generation & Transmission Capital Credits	0	0	0
27. Other Capital Credits & Patronage Dividends	0	15,576	15,576
28. Extraordinary Items	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>(421,708)</b>	<b>4,364,466</b>	4,786,174

**Jefferson County PUD No. 1**  
**Water Division**  
**Statement of Operations**  
**As of September 30, 2022**

<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	2,292,528	2,752,476	2,102,634	405,052
2. Power Production Expense	1,221	0	0	0
3. Cost of Purchased Power	103,328	105,254	104,945	14,562
4. Transmission Expense	0	0	0	0
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	476,716	602,393	758,506	71,511
7. Distribution Expense - Maintenance	283,784	456,572	460,724	66,065
8. Consumer Accounts Expense	188,621	105,026	227,566	12,400
9. Customer Service and Informational Expense	0	0	0	0
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	767,919	534,139	943,399	63,507
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>1,821,589</b>	<b>1,803,384</b>	<b>2,495,140</b>	<b>228,045</b>
13. Depreciation & Amortization Expense	580,120	584,153	320,610	64,944
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	120,147	124,904	102,021	18,726
16. Interest on Long-Term Debt	164,975	224,432	175,997	24,848
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>2,686,831</b>	<b>2,736,873</b>	<b>3,093,768</b>	<b>336,563</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>(394,303)</b>	<b>15,603</b>	<b>(991,134)</b>	<b>68,489</b>
22. Non Operating Margins - Interest	24,823	41,744	31,873	7,398
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	615,173	335,148	80,847	14,439
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	0	1,731	0	0
28. Extraordinary Items	0	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>245,693</b>	<b>394,226</b>	<b>(878,414)</b>	<b>90,326</b>

**Jefferson County PUD No. 1  
Water Division  
Balance Sheet  
September 30, 2022**

<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	1,778,853	30. Patronage Capital	0
<b>3. Total Utility Plant (1+2)</b>	<b>32,943,004</b>	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	13,796,753	32. Operating Margins - Current Year	15,602
<b>5. Net Utility Plant (3-4)</b>	<b>19,146,251</b>	33. Non-Operating Margins	378,622
6. Nonutility Property - Net	2,153,701	34. Other Margins & Equities	23,005,418
7. Investment in Subsidiary Companies	0	<b>35. Total Margins &amp; Equities (29 thru 34)</b>	<b>23,399,642</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)	4,826,912
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	<b>38. Total Long-Term Debt (36 + 37)</b>	<b>4,826,912</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>2,324,518</b>	42. Notes Payable	674,458
15. Cash-General Funds	175,185	43. Accounts Payable	(4,358,240)
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	200
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	2,152,247	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	304,813	48. Other Current & Accrued Liabilities	63,034
21. Accounts Receivable - Net Other	299,116	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>	<b>(3,620,548)</b>
22. Renewable Energy Credits	0	50. Deferred Credits	0
23. Materials & Supplies - Electric and Other	38,940	<b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>	<b>24,606,006</b>
24. Prepayments	0		
25. Other Current & Accrued Assets	164,936	<b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>	
<b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>	<b>3,135,237</b>	Balance Beginning of Year	0
27. Deferred Debits	0	Amounts Received This Year (Net)	133,247
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>24,606,006</b>	<b>TOTAL Contributions-In-Aid-Of-Construction</b>	<b>133,247</b>

**Equity Ratio** **95.10%**  
 (Total Margins & Equities/Total Assets & Other Debits) x 100

**Long-Term Debt to Total Plant Ratio** **14.65%**  
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1  
Water Requirements  
As of September 30, 2022**

<b>PART C. WATER REQUIREMENTS DATABASE</b>				
<b>CLASSIFICATION</b>	<b>CONSUMER, SALES, AND REVENUE DATA</b>	<b>SEPTEMBER CONSUMERS (b)</b>	<b>AVERAGE CONSUMERS (c)</b>	<b>Monthly Gallons SALES AND REVENUE (d)</b>
1. Unmetered Water Sales	a. No. Consumers Served	14	13	
	b. Gallons Sold			19,400
	c. Revenue			1,214
2. Metered Residential Sales -	a. No. Consumers Served	4,623	4,606	
	b. Gallons Sold			32,273,944
	c. Revenue			316,413
3. Metered Commercial Sales	a. No. Consumers Served	318	317	
	b. Gallons Sold			8,951,687
	c. Revenue			63,432
4. Residential Multi-Family	a. No. Consumers Served	47	47	
	b. Gallons Sold			330,440
	c. Revenue			4,815
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			8,759,231
	c. Revenue			0
8. Sewer/Drain Field--Residential	a. No. Consumers Served	376	376	
	b. Gallons Sold			0
	c. Revenue			18,702
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>5,405</b>	<b>5,386</b>	
<b>11. TOTAL Gallons Sold (lines 1b thru 9b)</b>				<b>50,334,702</b>
<b>12. TOTAL Revenue Received From Sales of Water Gallons (line 1c thru 9c)</b>				<b>404,577</b>
13. Bulk Water Gallons Sold Revenue				
14. Other Water Revenue				475
15. Gallons - Own Use				0
16. TOTAL Gallons Purchased				
17. TOTAL Gallons Produced				29,065,079
18. Cost of Purchases and Generation				14,562

**Water Division**  
**Comparison 2022 Budget to 2022 Actuals Year to Date Through SEPTEMBER**

	2022 Budget SEPTEMBER YTD	2022 Actuals SEPTEMBER YTD	Variance
1. Operating Revenue and Patronage Capital	2,102,364	2,752,476	650,112
2. Power Production Expense	0	0	0
3. Cost of Purchased Power	104,945	105,254	309
4. Transmission Expense	0	0	0
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	758,506	602,393	(156,113)
7. Distribution Expense - Maintenance	460,724	456,572	(4,152)
8. Consumer Accounts Expense	227,566	105,026	(122,540)
9. Customer Service and Informational Expense	0	0	0
10. Sales Expense	0	0	0
11. Administrative and General Expense	943,399	534,139	(409,260)
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>2,495,140</b>	<b>1,803,384</b>	<b>(691,756)</b>
13. Depreciation & Amortization Expense	320,610	584,153	263,543
14. Tax Expense - Property & Gross Receipts	0	0	0
15. Tax Expense - Other	102,021	124,904	22,883
16. Interest on Long-Term Debt	175,997	224,432	48,435
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>3,093,768</b>	<b>2,736,873</b>	<b>(356,895)</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>(991,404)</b>	<b>15,603</b>	1,007,007
22. Non Operating Margins - Interest	31,873	41,744	9,871
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	80,847	335,148	254,301
26. Generation & Transmission Capital Credits	0	0	0
27. Other Capital Credits & Patronage Dividends	0	1,731	1,731
28. Extraordinary Items	0	0	0
<b>29. Patronage Capital or Margins (21 thru 28)</b>	<b>(878,684)</b>	<b>394,226</b>	1,272,910



**Jefferson County PUD No. 1  
Cash and Cash Equivalents  
September 30, 2022**

<u>G/L #</u>	<u>Account Description</u>	<u>Balance</u>
1 131.11	Operating Depository Account - Bank of America	\$604,892
2 131.01	Cash-Jeff Co Treasurer General Account	127,433
2 131.11	1996 Bond LUD #8 - Jefferson Co. Treasurer	32,227
2 131.10	1996 Bond LUD #6 - Jefferson Co. Treasurer	9,511
2 131.12	1999 Bond LUD #11 - Jefferson Co. Treasurer	3,032 Restricted
2 131.14	2009 Bond LUD #14 - Jefferson Co. Treasurer	2,089 Restricted
1 135.21	Working Funds - Petty Cash and CSR Drawers	1,850
2 131.15	2008 Bond LUD #15 - Jefferson Co. Treasurer	744 Restricted
2 135.21	Cash Held in Trust by Property Manager	150
1 131.16	Payroll Clearing Account - 1st Security Bank	12
1 131.12	Operating Account - Jefferson Co. Treasurer	-1,159,237
<b>TOTAL LINE 15. BALANCE SHEET-CASH-GENERAL FUNDS</b>		<b>(\$377,297)</b>
1 136.16	Tax Revenue Fund - Jefferson Co. Treasurer	\$2,561,766
1 136.17	Tax Revenue Investment Fund - Jefferson Co. Treasurer	1,925,000
2 136.14	LUD #14 Bond Investment - Jefferson Co. Treasurer	1,016,467 Restricted
2 136.16	Tax Revenue Fund - Jefferson Co. Treasurer	763,691
2 136.15	LUD #15 Bond Investment - Jefferson Co. Treasurer	372,090 Restricted
1 136.10	Operating Account Related Investment - Jefferson Co. Treasurer	163,303
<b>TOTAL LINE 18. BALANCE SHEET-TEMPORARY INVESTMENTS</b>		<b>\$6,802,317</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 2022</b>		<b>\$1,659,489</b>
<b>NON-RESTRICTED CASH BALANCE--SEPTEMBER 2022</b>		<b>\$5,030,598</b>
<b>TOTAL CASH AND CASH EQUIVALENTS IN BANK--SEPTEMBER 2022</b>		<b>\$6,690,087</b>
<b>TOTAL CASH AND CASH EQUIVALENTS IN BANK--AUGUST 2022</b>		<b>\$8,647,036</b>
<b>Change in Bank Balance</b>		<b>(\$1,956,949)</b>