

Electric revenues in May were approximately \$324 Thousand under budget. Year-to-date electric revenues are approximately \$1.6 Million under budget. The total cost of service for the year is approximately \$845 Thousand under budget. Year to date depreciation for electric is approximately \$3.3 Million with May depreciation expense approximately \$679 Thousand. The May year-to-date TIER is 3.68 and the DSC is 2.91.

Water revenues in May were approximately \$30 Thousand under budget. Year-to-date water revenues are approximately \$144 Thousand under budget. The total cost of service for the year is approximately \$304 Thousand under budget. Year to date depreciation for water is approximately \$433 Thousand with May depreciation expense approximately \$86 Thousand.

As a combined utility year-to-date through May revenues were approximately \$1.7 Million under budgeted revenues. Jefferson County PUD has invested \$3 Million in construction work in progress year to date as well as purchased approximately \$1.2 Million in materials. During May, PUD's cash reserves increased by \$374 Thousand.

Jefferson County PUD No. 1
Electric Division
Statement of Operations
As of May 31, 2024

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	21,395,155	21,316,979	22,971,069	3,330,337
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	6,098,191	7,352,808	8,604,341	996,078
4. Transmission Expense	989,819	52,290	73,991	8,255
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	978,115	1,132,573	1,487,432	227,670
7. Distribution Expense - Maintenance	1,426,084	1,780,284	2,004,003	310,627
8. Consumer Accounts Expense	737,333	753,657	895,555	153,047
9. Customer Service and Informational Expense	20,015	39,064	20,916	9,260
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	2,089,176	2,637,154	2,679,778	516,305
12. Total Operation & Maintenance Expense (2 thru 11)	12,338,733	13,747,830	15,766,016	2,221,242
13. Depreciation & Amortization Expense	2,454,723	3,391,828	2,463,809	679,630
14. Tax Expense - Property & Gross Receipts	0	826	0	0
15. Tax Expense - Other	1,046,812	1,224,546	1,067,137	193,741
16. Interest on Long-Term Debt	981,063	1,043,708	959,184	208,567
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	0	0	0	0
19. Other Deductions	0	1,586	0	96
20. Total Cost of Electric Service (12 thru 19)	16,821,331	19,410,324	20,256,146	3,303,276
21. Patronage Capital & Operating Margins (1 minus 20)	4,573,824	1,906,655	2,714,923	27,061
22. Non Operating Margins - Interest	16,275	71	16,438	1
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	2,278,891	882,906	2,395,669	277,172
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	5,462	8,396	0	0
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	6,874,452	2,798,028	5,127,030	304,234

Times Interest Earned Ratio (TIER) (Year to Date)	8.01	3.68	6.35
Operating Times Interest Earned Ratio (OTIER) (Year to Date)	5.66	2.83	3.83
Debt Service Coverage Ratio (DSC) (Year to Date)	4.14	2.91	3.44
Operating Debt Service Coverage Ratio (ODSC) (Year to Date)	3.22	2.55	2.47
Rolling 12 Month TIER	4.71	3.31	

Jefferson County PUD No. 1
Electric Division
Balance Sheet
May 31, 2024

PART B. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	204,455,933	29. Memberships	0
2. Construction Work in Progress	12,716,735	30. Patronage Capital	0
3. Total Utility Plant (1+2)	217,172,668	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	84,280,528	32. Operating Margins - Current Year	1,906,654
5. Net Utility Plant (3-4)	132,892,140	33. Non-Operating Margins	891,374
6. Nonutility Property - Net	81,716	34. Other Margins & Equities	54,776,492
7. Investment in Subsidiary Companies	0	35. Total Margins & Equities (29 thru 34)	57,574,520
8. Invest. in Assoc. Org. - Patronage Capital	89,933	36. Long-Term Debt RUS (Net)	89,187,933
9. Invest. in Assoc. Org. - Other - General Funds	1,010	37. Long-Term Debt - Other (Net)	476,978
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	38. Total Long-Term Debt (36 + 37)	89,664,911
11. Investments in Economic Development Projects	0	39. Obligations Under Capital Leases - Non current	0
12. Other Investments	0	40. Accumulated Operating Provisions	(1,120,806)
13. Special Funds	4,695,366	41. Total Other Noncurrent Liabilities (39+40)	(1,120,806)
14. Total Other Property & Investments (6 thru 13)	4,868,025	42. Notes Payable	0
15. Cash-General Funds	8,033,701	43. Accounts Payable	5,168,963
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	77,350
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	3,613,211	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	1,978,240	48. Other Current & Accrued Liabilities	2,507,884
21. Accounts Receivable - Net Other	(4,076,822)	49. Total Current & Accrued Liabilities (42 thru 48)	7,754,197
22. Renewable Energy Credits	0	50. Deferred Credits	5,642,610
23. Materials & Supplies - Electric and Other	7,396,819	51. Total Liabilities & Other Credits (35+38+41+49+50)	159,515,432
24. Prepayments	490,687		
25. Other Current & Accrued Assets	2,667,936	ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION	
26. Total Current & Accrued Assets (15 thru 25)	20,103,772	Balance Beginning of Year	0
27. Deferred Debits	1,651,495	Amounts Received This Year (Net)	526,085
28. Total Assets & Other Debits (5+14+26+27)	159,515,432	TOTAL Contributions-In-Aid-Of-Construction	526,085

Equity Ratio **36.09%**
 (Total Margins & Equities/Total Assets & Other Debits) x 100

Long-Term Debt to Total Plant Ratio **41.29%**
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1
Power Requirements
As of May 31, 2024**

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	18,291	18,259	
	b. KWH Sold			16,481,263
	c. Revenue			2,133,823
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			349
	c. Revenue			70
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	2,517	2,519	
	b. KWH Sold			5,308,927
	c. Revenue			661,574
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	21	21	
	b. KWH Sold			8,573,082
	c. Revenue			485,105
6. Public Street & Highway Lighting	a. No. Consumers Served	210	210	
	b. KWH Sold			17,847
	c. Revenue			16,047
7. Non Metered Device Authority	a. No. Consumers Served	9	9	
	b. KWH Sold			0
	c. Revenue			2,035
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)		21,050	21,020	
11. TOTAL KWH Sold (lines 1b thru 9b)				30,381,468
12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)				3,298,654
13. Transmission Revenue				
14. Other Electric Revenue				31,682
15. KWH - Own Use				
16. TOTAL KWH Purchased				29,334,156
17. TOTAL KWH Generated				
18. Cost of Purchases and Generation				996,078
19. Interchange - KWH - Net				
20. Peak - Sum All KW Input (Metered)				65,351

Electric Division
Comparison 2024 Budget to 2024 Actuals Year to Date Through MAY

	2024 Budget MAY YTD	2024 Actuals MAY YTD	Variance
1. Operating Revenue and Patronage Capital	22,971,069	21,316,979	(1,654,090)
2. Power Production Expense	0	0	0
3. Cost of Purchased Power	8,604,341	7,352,808	(1,251,533)
4. Transmission Expense	73,991	52,290	(21,701)
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	1,487,432	1,132,573	(354,859)
7. Distribution Expense - Maintenance	2,004,003	1,780,284	(223,719)
8. Consumer Accounts Expense	895,555	753,657	(141,898)
9. Customer Service and Informational Expense	20,916	39,064	18,148
10. Sales Expense	0	0	0
11. Administrative and General Expense	2,679,778	2,637,154	(42,624)
12. Total Operation & Maintenance Expense (2 thru 11)	15,766,016	13,747,830	(2,018,186)
13. Depreciation & Amortization Expense	2,463,809	3,391,828	928,019
14. Tax Expense - Property & Gross Receipts	0	826	826
15. Tax Expense - Other	1,067,137	1,224,546	157,409
16. Interest on Long-Term Debt	959,184	1,043,708	84,524
17. Interest Charged to Construction (Credit)	0	0	0
18. Interest Expense - Other	0	0	0
19. Other Deductions	0	1,586	1,586
20. Total Cost of Electric Service (12 thru 19)	20,256,146	19,410,324	(845,822)
21. Patronage Capital & Operating Margins (1 minus 20)	2,714,923	1,906,655	(808,268)
22. Non Operating Margins - Interest	16,438	71	(16,367)
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	2,395,669	882,906	(1,512,763)
26. Generation & Transmission Capital Credits	0	0	0
27. Other Capital Credits & Patronage Dividends	0	8,396	8,396
28. Extraordinary Items	0	0	0
29. Patronage Capital or Margins (21 thru 28)	5,127,030	2,798,028	(2,329,002)

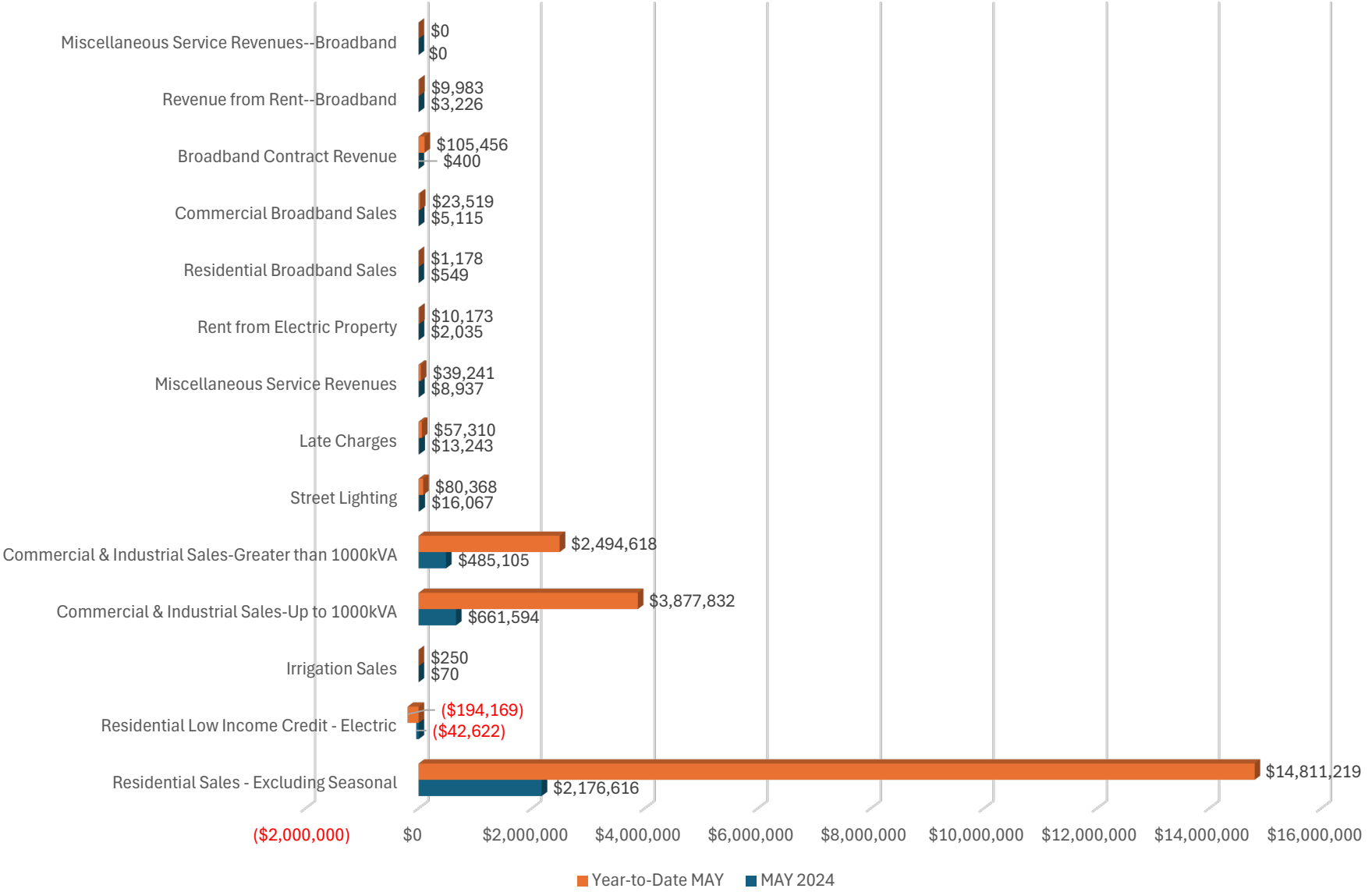
Electric Utility

Revenues and Expenses Breakdown

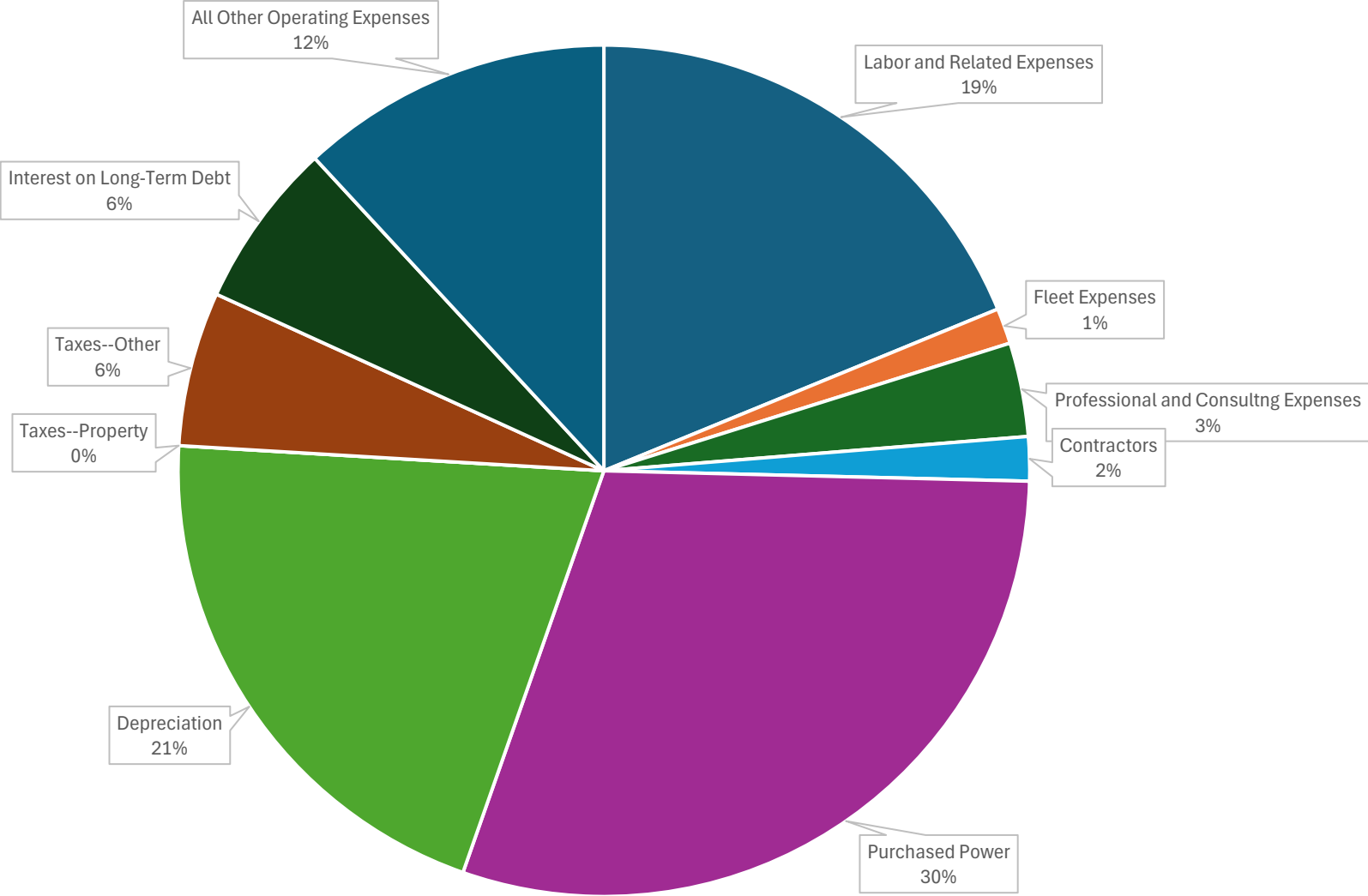
May 2024

	MAY 2024	Year-to-Date MAY
Residential Sales - Excluding Seasonal	\$2,176,616	\$14,811,219
Residential Low Income Credit - Electric	(\$42,622)	(\$194,169)
Irrigation Sales	\$70	\$250
Commercial & Industrial Sales-Up to 1000kVA	\$661,594	\$3,877,832
Commercial & Industrial Sales-Greater than 1000kVA	\$485,105	\$2,494,618
Street Lighting	\$16,067	\$80,368
Late Charges	\$13,243	\$57,310
Miscellaneous Service Revenues	\$8,937	\$39,241
Rent from Electric Property	\$2,035	\$10,173
Residential Broadband Sales	\$549	\$1,178
Commercial Broadband Sales	\$5,115	\$23,519
Broadband Contract Revenue	\$400	\$105,456
Revenue from Rent--Broadband	\$3,226	\$9,983
Miscellaneous Service Revenues--Broadband	\$0	\$0
Total Operating Revenues	\$3,330,335	\$21,316,978
Labor and Related Expenses	\$620,960	\$3,083,180
Fleet Expenses	\$44,674	\$284,953
Professional and Consulting Expenses	\$117,671	\$713,523
Contractors	\$55,373	\$653,770
Purchased Power	\$990,296	\$7,323,829
Depreciation	\$679,630	\$3,391,828
Taxes--Property	\$0	\$826
Taxes--Other	\$193,741	\$1,224,546
Interest on Long-Term Debt	\$208,567	\$1,043,708
All Other Operating Expenses	\$392,363	\$1,690,162
Total Cost of Service	\$3,303,276	\$19,410,325
Interest Income	\$1	\$71
Revenues from Taxes and Timber Sales	\$194,518	\$271,969
Contribution in Aid of Construction	\$82,855	\$526,086
Miscellaneous Nonoperating Income	(\$201)	\$84,852
Other Capital Credits	\$0	\$8,396
Total Non-Operating Margins	\$277,173	\$891,374
Total Margins	\$304,232	\$2,798,027

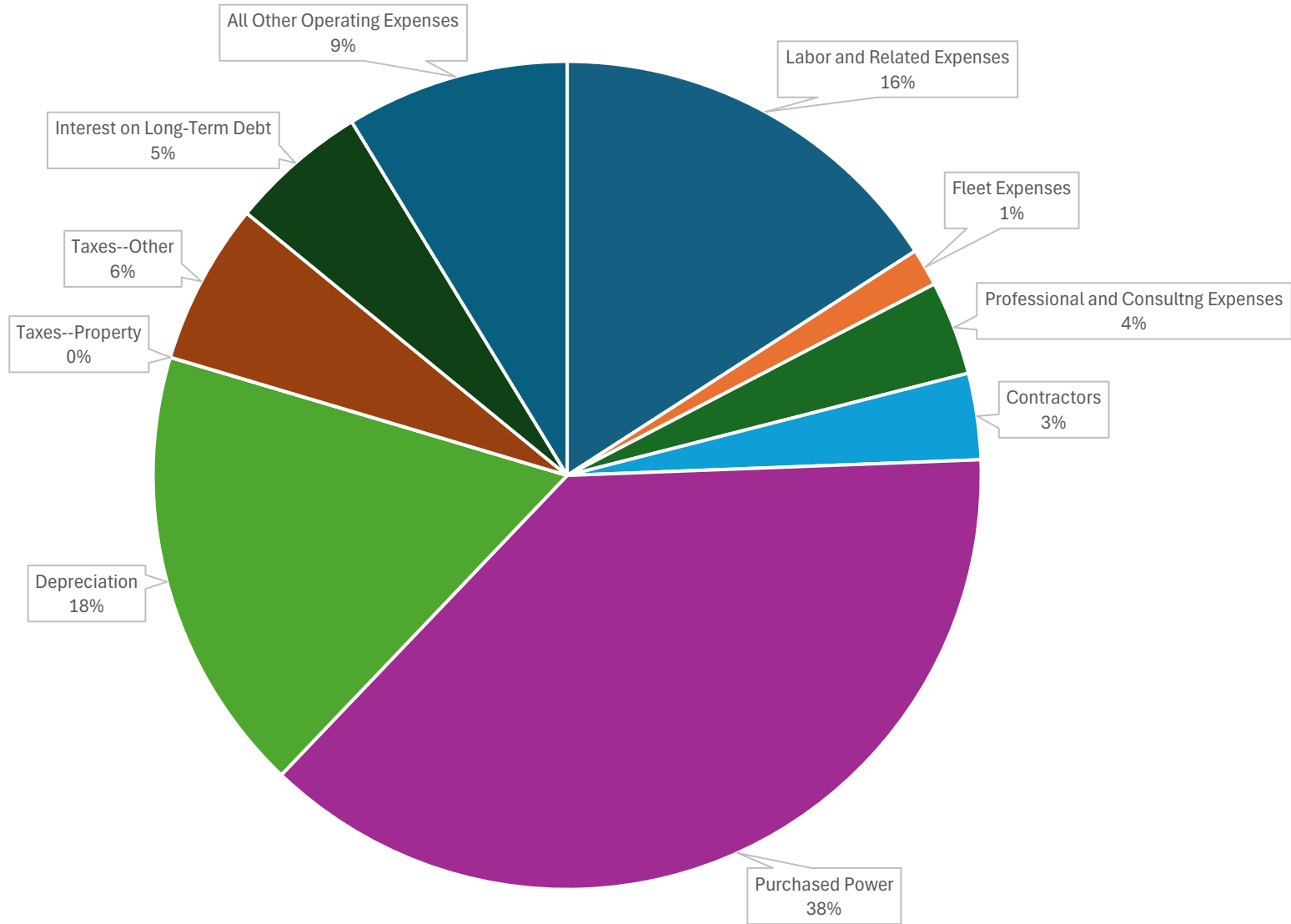
Electric and Broadband Revenues April 2024



May 2024 Expenses



Year-to-Date Expenses through May



Jefferson County PUD No. 1
Water Division
Statement of Operations
As of May 31, 2024

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	1,593,277	1,751,711	1,896,472	364,089
2. Power Production Expense	518	0	542	0
3. Cost of Purchased Power	52,757	58,469	55,131	11,688
4. Transmission Expense	0	0	0	0
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	302,030	367,726	486,564	70,499
7. Distribution Expense - Maintenance	314,732	275,320	362,046	83,728
8. Consumer Accounts Expense	65,647	59,172	74,977	13,981
9. Customer Service and Informational Expense	0	0	0	0
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	312,085	282,031	351,409	54,008
12. Total Operation & Maintenance Expense (2 thru 11)	1,047,769	1,042,718	1,330,669	233,904
13. Depreciation & Amortization Expense	408,248	433,804	410,167	86,761
14. Tax Expense - Property & Gross Receipts	0	372	0	0
15. Tax Expense - Other	118,101	80,999	119,283	17,741
16. Interest on Long-Term Debt	80,249	83,200	54,712	27,150
17. Interest Charged to Construction (Credit)	0	0	0	0
18. Interest Expense - Other	0	0	0	0
19. Other Deductions	29,876	0	31,220	0
20. Total Cost of Water Service (12 thru 19)	1,684,243	1,641,093	1,946,051	365,556
21. Patronage Capital & Operating Margins (1 minus 20)	(90,966)	110,618	(49,579)	(1,467)
22. Non Operating Margins - Interest	53,805	124	54,343	1
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	204,953	105,566	71,105	38,685
26. Generation & Transmission Capital Credits	0	0	0	0
27. Other Capital Credits & Patronage Dividends	607	933	0	0
28. Extraordinary Items	0	0	0	0
29. Patronage Capital or Margins (21 thru 28)	168,399	217,241	75,869	37,219

Jefferson County PUD No. 1
Water Division
Balance Sheet
May 31, 2024

PART B. BALANCE SHEET			
ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	32,719,575	29. Memberships	0
2. Construction Work in Progress	3,204,331	30. Patronage Capital	0
3. Total Utility Plant (1+2)	35,923,906	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	15,213,861	32. Operating Margins - Current Year	110,618
5. Net Utility Plant (3-4)	20,710,045	33. Non-Operating Margins	106,623
6. Nonutility Property - Net	2,133,034	34. Other Margins & Equities	24,458,294
7. Investment in Subsidiary Companies	0	35. Total Margins & Equities (29 thru 34)	24,675,535
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)	6,521,053
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	38. Total Long-Term Debt (36 + 37)	6,521,053
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	93,120	41. Total Other Noncurrent Liabilities (39+40)	0
14. Total Other Property & Investments (6 thru 13)	2,226,154	42. Notes Payable	297,807
15. Cash-General Funds	1,310,653	43. Accounts Payable	(5,767,849)
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	1,500
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	916,905	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	204,657	48. Other Current & Accrued Liabilities	24,501
21. Accounts Receivable - Net Other	105,508	49. Total Current & Accrued Liabilities (42 thru 48)	(5,444,041)
22. Renewable Energy Credits	0	50. Deferred Credits	0
23. Materials & Supplies - Electric and Other	28,395	51. Total Liabilities & Other Credits (35+38+41+49+50)	25,752,547
24. Prepayments	8,899		
25. Other Current & Accrued Assets	241,331	ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION	
26. Total Current & Accrued Assets (15 thru 25)	2,816,348	Balance Beginning of Year	0
27. Deferred Debits	0	Amounts Received This Year (Net)	68,881
28. Total Assets & Other Debits (5+14+26+27)	25,752,547	TOTAL Contributions-In-Aid-Of-Construction	68,881

Equity Ratio **95.82%**
 (Total Margins & Equities/Total Assets & Other Debits) x 100

Long-Term Debt to Total Plant Ratio **18.15%**
 (Long Term Debt/Total Utility Plant) x 100

**Jefferson County PUD #1
Water Requirements
As of May 31, 2024**

PART C. WATER REQUIREMENTS DATABASE				
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	MAY CONSUMERS (b)	AVERAGE CONSUMERS (c)	Monthly Gallons SALES AND REVENUE (d)
1. Unmetered Water Sales	a. No. Consumers Served	16	14	
	b. Gallons Sold			13,500
	c. Revenue			1,277
2. Metered Residential Sales -	a. No. Consumers Served	4,719	4,691	
	b. Gallons Sold			14,635,630
	c. Revenue			280,301
3. Metered Commercial Sales	a. No. Consumers Served	311	310	
	b. Gallons Sold			3,966,802
	c. Revenue			51,115
4. Residential Multi-Family	a. No. Consumers Served	47	47	
	b. Gallons Sold			121,790
	c. Revenue			3,900
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. Sewer/Drain Field--Residential	a. No. Consumers Served	381	380	
	b. Gallons Sold			0
	c. Revenue			24,032
8. Sales for Resales-Other	a. No. Consumers Served			
	b. Gallons Sold			
	c. Revenue			
	a. No. Consumers Served			
	b. Gallons Sold			
	c. Revenue			
10. TOTAL No. of Consumers (lines 1a thru 9a)		5,479	5,447	
11. TOTAL Gallons Sold (lines 1b thru 9b)				18,737,722
12. TOTAL Revenue Received From Sales of Water Gallons (line 1c thru 9c)				360,625
13. Bulk Water Gallons Sold Revenue				
14. Other Water Revenue				3,464
15. Gallons - Own Use				
16. TOTAL Gallons Purchased				
17. TOTAL Gallons Produced				24,028,204
18. Cost of Purchases and Generation				11,688

Water Division
Comparison 2024 Budget to 2024 Actuals Year to Date Through MAY

	2024 Budget MAY YTD	2024 Actuals MAY YTD	Variance
1. Operating Revenue and Patronage Capital	1,896,472	1,751,711	(144,761)
2. Power Production Expense	542	0	(542)
3. Cost of Purchased Power	55,131	58,469	3,338
4. Transmission Expense	0	0	0
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	486,564	367,726	(118,838)
7. Distribution Expense - Maintenance	362,046	275,320	(86,726)
8. Consumer Accounts Expense	74,977	59,172	(15,805)
9. Customer Service and Informational Expense	0	0	0
10. Sales Expense	0	0	0
11. Administrative and General Expense	351,409	282,031	(69,378)
12. Total Operation & Maintenance Expense (2 thru 11)	1,330,669	1,042,718	(287,951)
13. Depreciation & Amortization Expense	410,167	433,804	23,637
14. Tax Expense - Property & Gross Receipts	0	372	372
15. Tax Expense - Other	119,283	80,999	(38,284)
16. Interest on Long-Term Debt	54,712	83,200	28,488
17. Interest Charged to Construction (Credit)	0	0	0
18. Interest Expense - Other	0	0	0
19. Other Deductions	31,220	0	(31,220)
20. Total Cost of Water Service (12 thru 19)	1,946,051	1,641,093	(304,958)
21. Patronage Capital & Operating Margins (1 minus 20)	(49,579)	110,618	160,197
22. Non Operating Margins - Interest	54,343	124	(54,219)
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	71,105	105,566	34,461
26. Generation & Transmission Capital Credits	0	0	0
27. Other Capital Credits & Patronage Dividends	0	933	933
28. Extraordinary Items	0	0	0
29. Patronage Capital or Margins (21 thru 28)	75,869	217,241	141,372

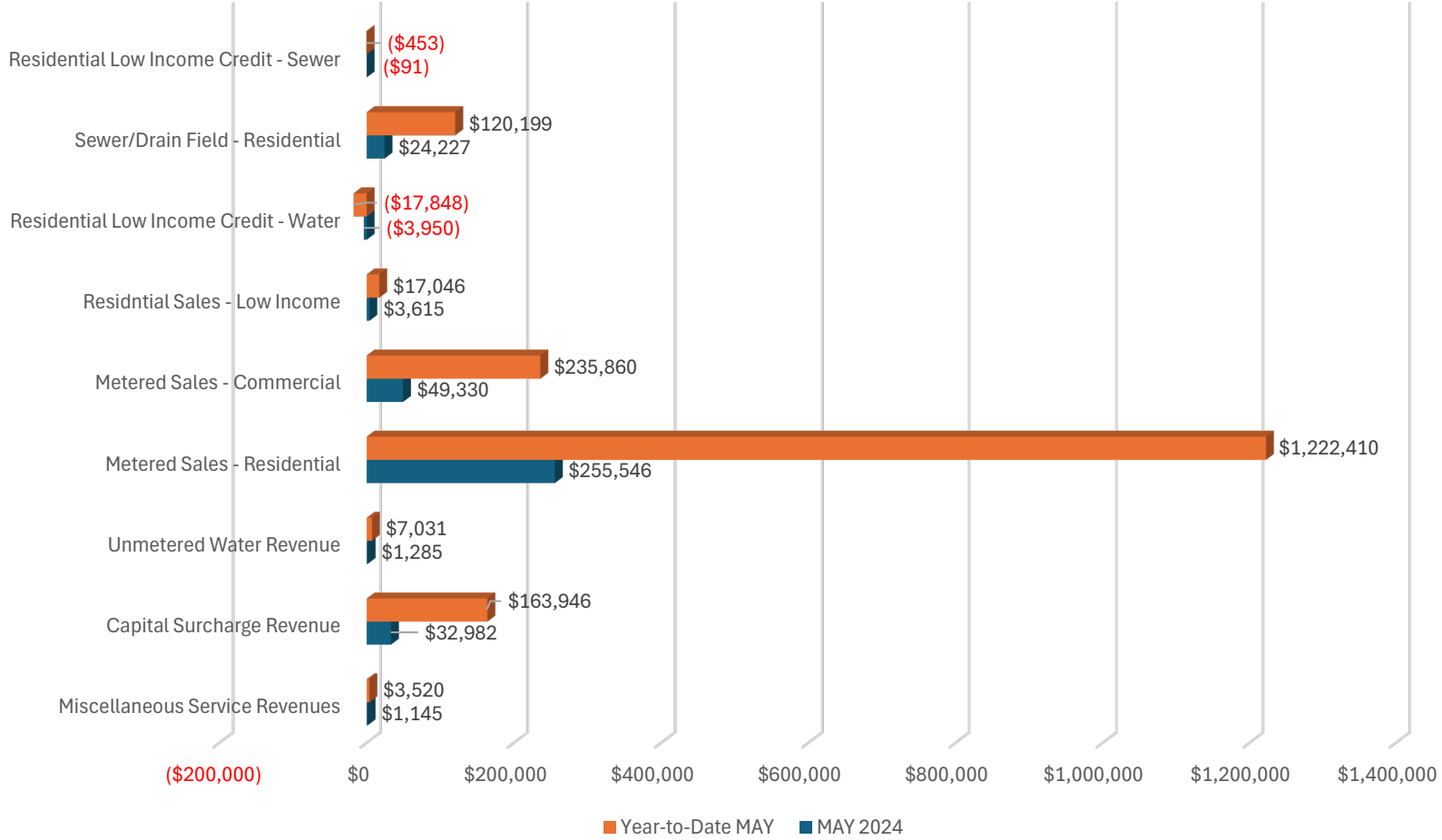
Water Utility

Revenues and Expenses BreakDown

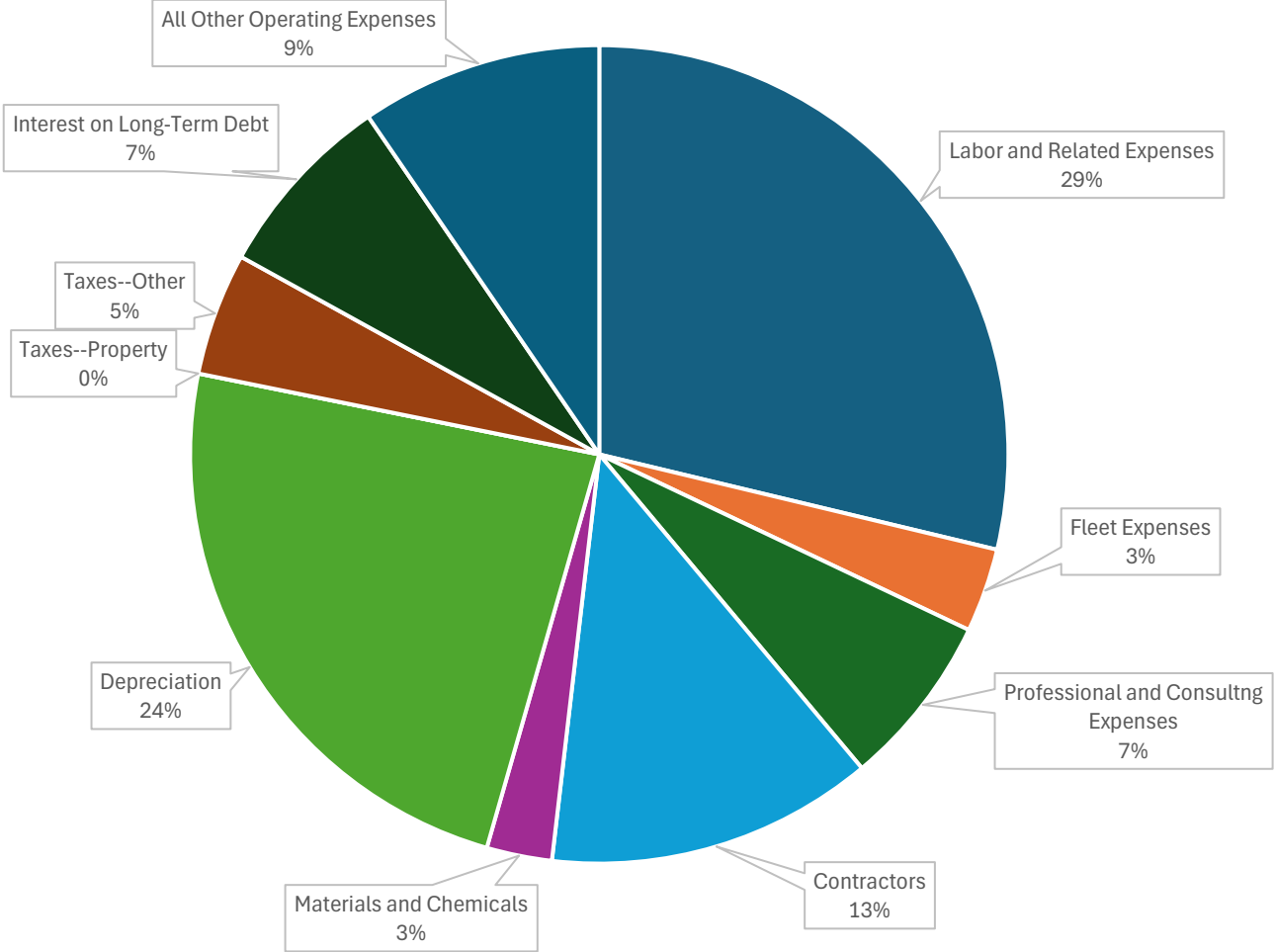
May 2024

	MAY 2024	Year-to-Date MAY
Miscellaneous Service Revenues	\$1,145	\$3,520
Capital Surcharge Revenue	\$32,982	\$163,946
Unmetered Water Revenue	\$1,285	\$7,031
Metered Sales - Residential	\$255,546	\$1,222,410
Metered Sales - Commercial	\$49,330	\$235,860
Residential Sales - Low Income	\$3,615	\$17,046
Residential Low Income Credit - Water	(\$3,950)	(\$17,848)
Sewer/Drain Field - Residential	\$24,227	\$120,199
Residential Low Income Credit - Sewer	(\$91)	(\$453)
Total Operating Revenues	\$364,089	\$1,751,711
Labor and Related Expenses	\$105,071	\$533,053
Fleet Expenses	\$12,119	\$63,461
Professional and Consulting Expenses	\$25,034	\$92,705
Contractors	\$47,322	\$125,609
Materials and Chemicals	\$9,444	\$79,039
Depreciation	\$86,761	\$433,804
Taxes--Property	\$0	\$372
Taxes--Other	\$17,741	\$80,999
Interest on Long-Term Debt	\$27,150	\$83,200
All Other Operating Expenses	\$34,913	\$148,850
Total Cost of Service	\$365,555	\$1,641,092
Interest Income	\$1	\$124
Revenues from Taxes and Timber Sales	\$21,613	\$30,219
Contribution in Aid of Construction	\$16,721	\$68,881
Miscellaneous Nonoperating Income	\$351	\$6,467
Other Capital Credits	\$0	\$933
Total Non-Operating Margins	\$38,686	\$106,624
Total Margins	\$37,220	\$217,243

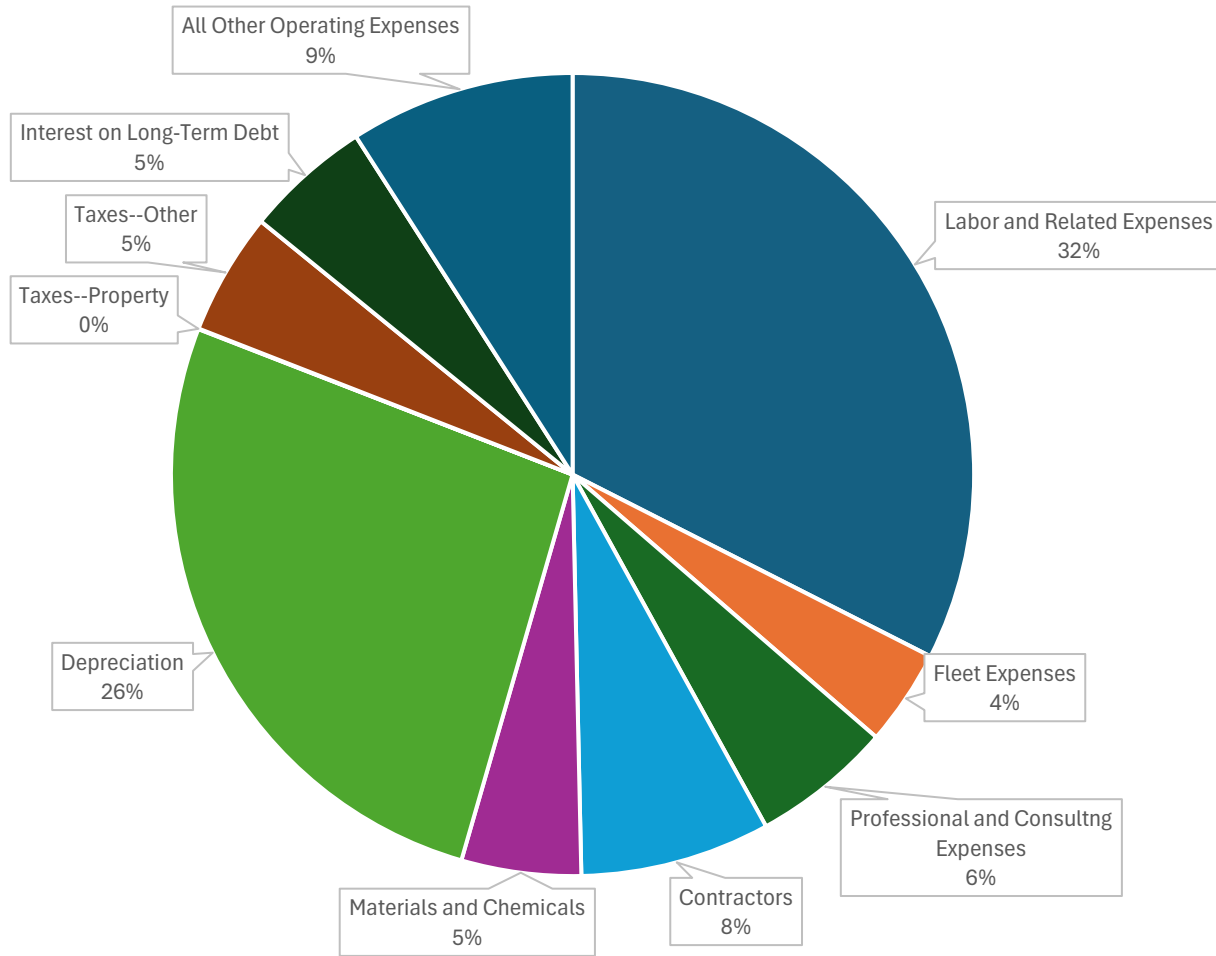
Water Revenues May 2024



May 2024 Expenses



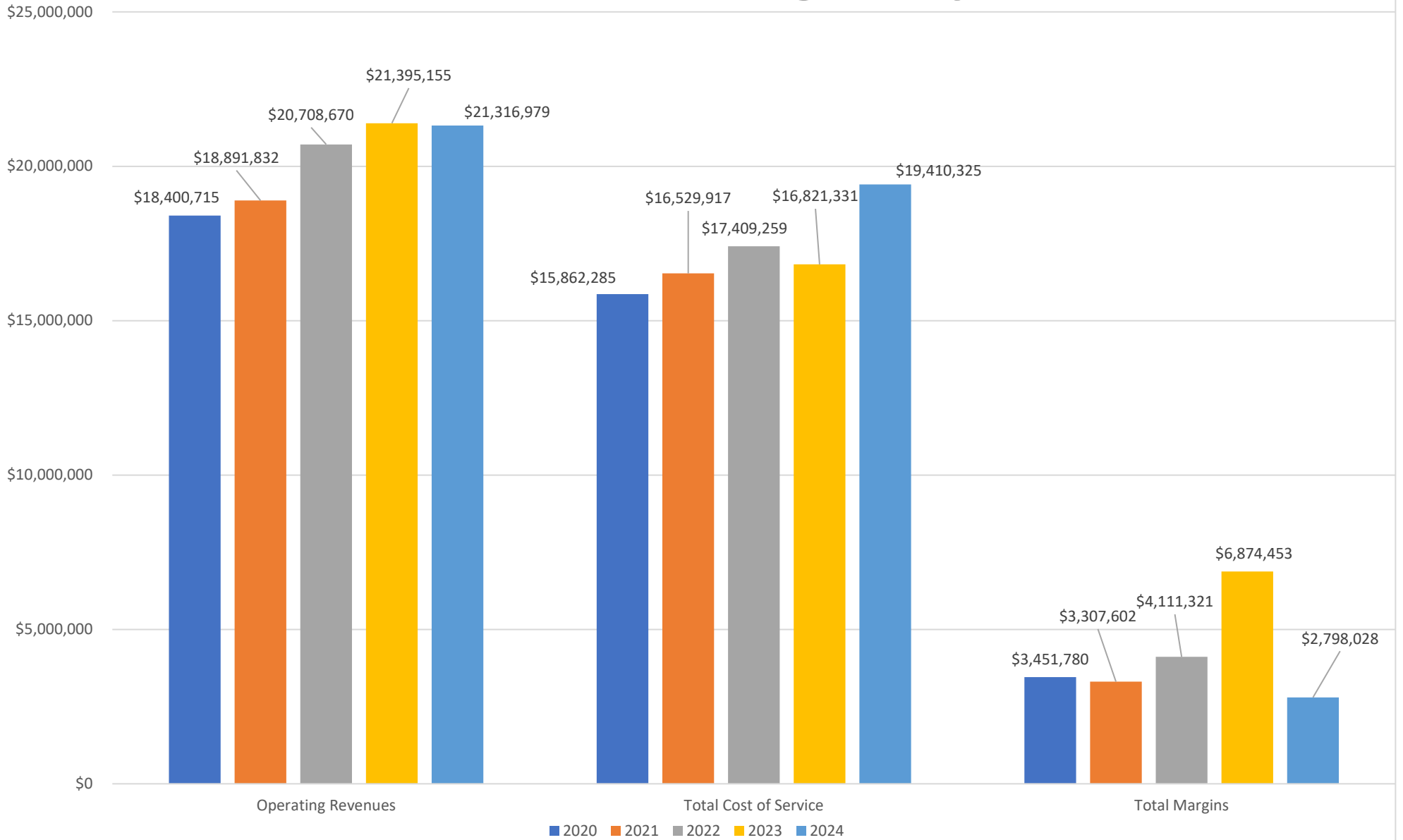
Year-to-Date Expnses through May



**Jefferson County PUD No. 1
Cash and Cash Equivalents
May 31, 2024**

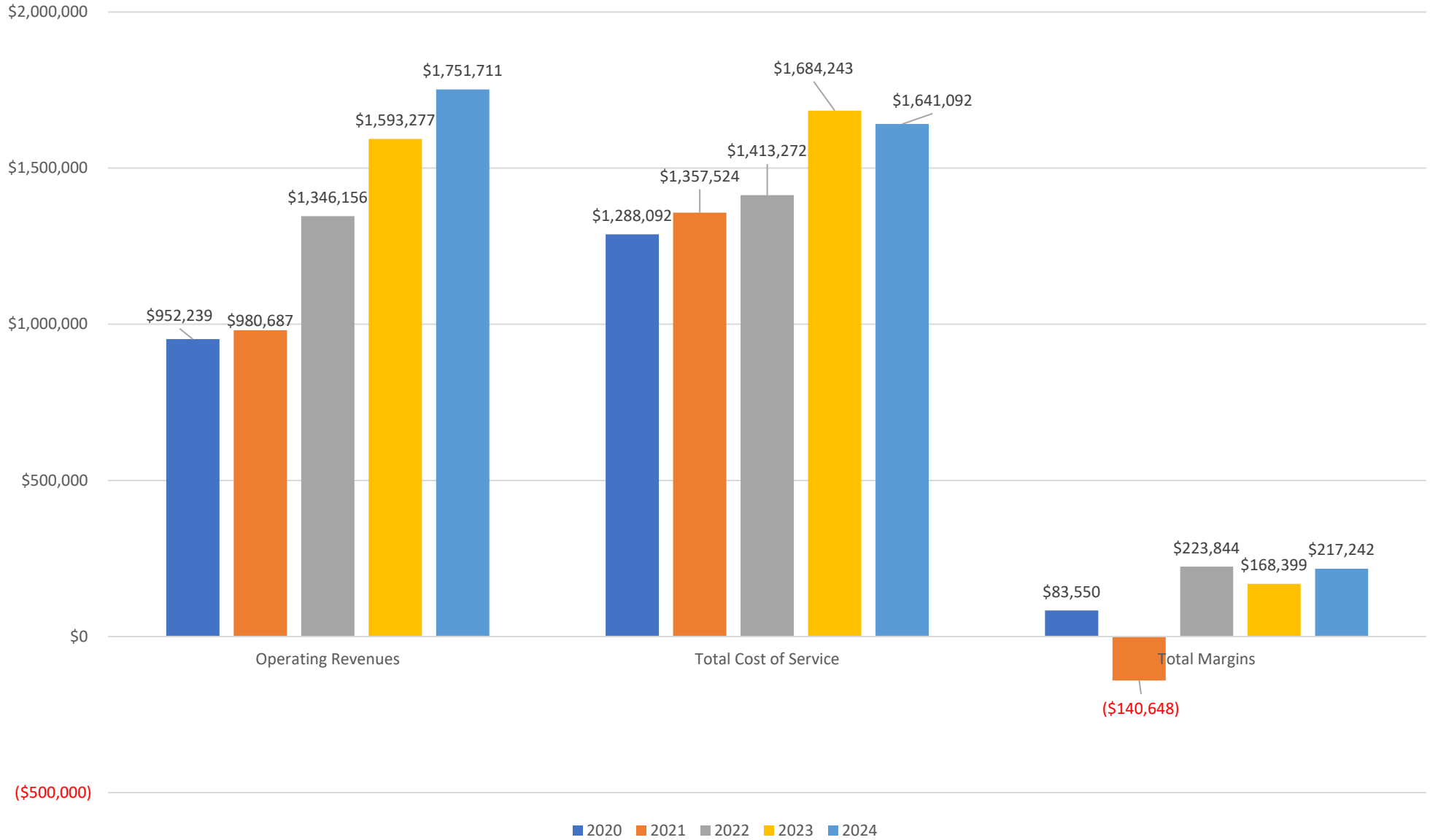
<u>G/L #</u>	<u>Account Description</u>	<u>Balance</u>
1 131.11	Operating Depository Account - Bank of America	\$6,655,871
1 131.99	Cash Clearing Account	2,133,337
2 131.14	2009 Bond LUD #14 - Jefferson Co. Treasurer	681,480 Restricted
2 131.15	2008 Bond LUD #15 - Jefferson Co. Treasurer	452,883 Restricted
2 131.01	Cash-Jeff Co Treasurer General Account	127,433
2 131.11	1996 Bond LUD #8 - Jefferson Co. Treasurer	35,471
2 131.10	1996 Bond LUD #6 - Jefferson Co. Treasurer	10,204
2 131.12	1999 Bond LUD #11 - Jefferson Co. Treasurer	3,032 Restricted
1 135.21	Working Funds - Petty Cash and CSR Drawers	1,250
2 135.21	Cash Held in Trust by Property Manager	150
1 131.16	Payroll Clearing Account - 1st Security Bank	0
1 131.13	Cash - 1st Security Bank ACH Account	-1,629
1 131.12	Operating Account - Jefferson Co. Treasurer	-212,771
1 131.17	Cash - 1st Security Bank Warrant Account	-542,357
TOTAL LINE 15. BALANCE SHEET-CASH-GENERAL FUNDS		\$9,344,354
1 136.16	Tax Revenue Fund	\$3,351,096
2 136.16	Tax Revenue Fund	916,905
4 1160.10	Tax Revenue Fund	262,115
1 136.17	Tax Revenue Investment Fund - Jefferson Co. Treasurer	0
2 136.14	LUD #14 Bond Investment - Jefferson Co. Treasurer	0 Restricted
2 136.15	LUD #15 Bond Investment - Jefferson Co. Treasurer	0 Restricted
1 136.10	Operating Account Related Investment - Jefferson Co. Treasurer	0
TOTAL LINE 18. BALANCE SHEET-TEMPORARY INVESTMENTS		\$4,530,116
1 125.10	RUS Bond Fund	\$4,601,116 Restricted
1 126.10	Capital Reserves	\$94,000 Restricted
2 126.31	Tri Area Bond Reserve Investment Fund - Jefferson Co. Treasurer	87,120 Restricted
2 126.10	Capital Reserves	6,000 Restricted
1 128.00	Other Special Funds	250 Restricted
2 126.21	Tri Area Bond Reserve Fund - Jefferson Co. Treasurer	0 Restricted
TOTAL LINE 13. BALANCE SHEET-SPECIAL FUNDS		\$4,788,486
RESTRICTED CASH BALANCE--MAY 2024		\$5,925,881
NON-RESTRICTED CASH BALANCE--MAY 2024		\$12,737,075
TOTAL CASH AND CASH EQUIVALENTS IN BANK--MAY 2024		\$18,662,956
RESTRICTED CASH BALANCE--APRIL 2024		\$5,925,881
NON-RESTRICTED CASH BALANCE--APRIL 2024		\$12,362,825
TOTAL CASH AND CASH EQUIVALENTS IN BANK--APRIL 2024		\$18,288,706
Change in Restricted Cash Balance		\$0
Change in Unrestricted Cash Balance		\$374,250
Total Change in Cash and Cash Equivalents		\$374,250

5 Year Look Back through May-Electric



	2020	2021	2022	2023	2024
Operating Revenues	\$18,400,715	\$18,891,832	\$20,708,670	\$21,395,155	\$21,316,979
Total Cost of Service	\$15,862,285	\$16,529,917	\$17,409,259	\$16,821,331	\$19,410,325
Operating Margins	\$2,538,430	\$2,361,915	\$3,299,411	\$4,573,824	\$1,906,654
Non-Operating Margins	\$913,350	\$945,687	\$811,910	\$2,300,629	\$891,374
Total Margins	\$3,451,780	\$3,307,602	\$4,111,321	\$6,874,453	\$2,798,028

5 Year Look Back through May-Water



	2020	2021	2022	2023	2024
Operating Revenues	\$952,239	\$980,687	\$1,346,156	\$1,593,277	\$1,751,711
Total Cost of Service	\$1,288,092	\$1,357,524	\$1,413,272	\$1,684,243	\$1,641,092
Operating Margins	(\$335,853)	(\$376,837)	(\$67,116)	(\$90,966)	\$110,619
Non-Operating Margins	\$419,403	\$236,189	\$290,960	\$259,365	\$106,623
Total Margins	\$83,550	(\$140,648)	\$223,844	\$168,399	\$217,242