

Electric revenues in December were approximately \$574 Thousand under budget. Year-to-date electric revenues are approximately \$4.2 Million under budget. The total cost of service for the year is approximately \$9.5 Million under budget. Year to date depreciation for electric is approximately \$6 Million with December depreciation expense approximately \$515 Thousand. The December year-to-date TIER is 4.50 and the DSC is 2.86.

Water revenues in December were approximately \$35 Thousand under budget. Year-to-date water revenues are approximately \$522 Thousand under budget. The total cost of service for the year is approximately \$526 Thousand under budget. Year to date depreciation for water is approximately \$1 Million with December depreciation expense approximately \$86 Thousand.

As a combined utility year-to-date through December revenues were approximately \$4.7 Million under budgeted revenues. Jefferson County PUD has invested \$11.6 Million in construction work in progress year to date as well as purchased approximately \$5.1 Million in materials. During December, PUD's cash reserves were decreased by \$1.4 Million.

**Jefferson County PUD No. 1**  
**Electric Division**  
**Statement of Operations**  
**As of December 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	42,746,814	42,538,198	46,837,602	4,516,298
2. Power Production Expense	0	0	0	0
3. Cost of Purchased Power	14,550,861	13,632,041	17,110,999	1,534,880
4. Transmission Expense	2,125,976	1,057,159	2,404,654	5,483
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	1,866,907	2,359,252	3,557,380	210,007
7. Distribution Expense - Maintenance	2,807,679	3,598,083	5,585,552	287,321
8. Consumer Accounts Expense	1,461,747	1,617,456	2,225,211	71,386
9. Customer Service and Informational Expense	25,633	52,228	23,166	1,105
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	3,715,635	4,856,676	5,682,536	304,159
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>26,554,438</b>	<b>27,172,895</b>	<b>36,589,498</b>	<b>2,414,341</b>
13. Depreciation & Amortization Expense	5,727,342	6,016,566	5,605,637	515,894
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	2,423,134	2,373,172	2,570,869	571,427
16. Interest on Long-Term Debt	2,503,089	2,456,279	2,756,315	215,415
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>37,208,003</b>	<b>38,018,912</b>	<b>47,522,319</b>	<b>3,717,077</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>5,538,811</b>	<b>4,519,286</b>	<b>(684,717)</b>	<b>799,221</b>
22. Non Operating Margins - Interest	4,713	48,812	4,902	68
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	3,853,059	4,029,296	2,360,252	(4,456,897)
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>9,412,159</b>	<b>8,602,856</b>	<b>1,696,169</b>	<b>(3,657,608)</b>

<b>Times Interest Earned Ratio (TIER) (Year to Date)</b>	<b>4.76</b>	<b>4.50</b>	<b>1.62</b>
<b>Operating Times Interest Earned Ratio (OTIER) (Year to Date)</b>	<b>3.21</b>	<b>2.84</b>	<b>0.75</b>
<b>Debt Service Coverage Ratio (DSC) (Year to Date)</b>	<b>2.95</b>	<b>2.86</b>	<b>1.84</b>
<b>Operating Debt Service Coverage Ratio (ODSC) (Year to Date)</b>	<b>2.31</b>	<b>2.18</b>	<b>1.40</b>
<b>Rolling 12 Month TIER</b>	<b>3.85</b>	<b>3.89</b>	

**Jefferson County PUD No. 1**  
**Electric Division**  
**Balance Sheet**  
**December 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	203,921,702	29. Memberships	0
2. Construction Work in Progress	8,383,752	30. Patronage Capital	0
<b>3. Total Utility Plant (1+2)</b>	<b>212,305,454</b>	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	80,921,761	32. Operating Margins - Current Year	4,519,286
<b>5. Net Utility Plant (3-4)</b>	<b>131,383,693</b>	33. Non-Operating Margins	4,083,571
6. Nonutility Property - Net	82,774	34. Other Margins & Equities	44,869,697
7. Investment in Subsidiary Companies	0	<b>35. Total Margins &amp; Equities (29 thru 34)</b>	<b>53,472,554</b>
8. Invest. in Assoc. Org. - Patronage Capital	83,403	36. Long-Term Debt RUS (Net)	90,132,223
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	<b>38. Total Long-Term Debt (36 + 37)</b>	<b>90,609,201</b>
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	<b>41. Total Other Noncurrent Liabilities (39+40)</b>	<b>(1,120,806)</b>
<b>14. Total Other Property &amp; Investments (6 thru 13)</b>	<b>4,862,553</b>	42. Notes Payable	0
15. Cash-General Funds	5,142,267	43. Accounts Payable	9,136,001
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	68,900
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	3,351,096	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	3,667,810	48. Other Current & Accrued Liabilities	2,604,817
21. Accounts Receivable - Net Other	(556,858)	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>	<b>11,809,718</b>
22. Renewable Energy Credits	0	50. Deferred Credits	5,642,609
23. Materials & Supplies - Electric and Other	7,964,421	<b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>	<b>160,413,276</b>
24. Prepayments	282,354		
25. Other Current & Accrued Assets	2,714,259	<b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>	
<b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>	<b>22,565,349</b>	Balance Beginning of Year	0
27. Deferred Debits	1,601,681	Amounts Received This Year (Net)	(160,508)
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>160,413,276</b>	<b>TOTAL Contributions-In-Aid-Of-Construction</b>	<b>(160,508)</b>

**Equity Ratio** **33.33%**  
 (Total Margins & Equities/Total Assets & Other Debits) x 100

**Long-Term Debt to Total Plant Ratio** **42.68%**  
 (Long Term Debt/Total Utility Plant) x 100

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

PART C. POWER REQUIREMENTS DATABASE				
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	Monthly KWH SALES AND REVENUE (d)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	18,233	18,126	
	b. KWH Sold			25,830,546
	c. Revenue			3,257,538
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			45
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	2,518	2,514	
	b. KWH Sold			6,978,791
	c. Revenue			852,846
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	21	21	
	b. KWH Sold			8,795,978
	c. Revenue			420,415
6. Public Street & Highway Lighting	a. No. Consumers Served	210	210	
	b. KWH Sold			31,329
	c. Revenue			15,582
7. Non Metered Device Authority	a. No. Consumers Served	9	8	
	b. KWH Sold			0
	c. Revenue			1,971
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>20,993</b>	<b>20,881</b>	
<b>11. TOTAL KWH Sold (lines 1b thru 9b)</b>				<b>41,636,644</b>
<b>12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c)</b>				<b>4,548,398</b>
13. Transmission Revenue				
14. Other Electric Revenue				(32,100)
15. KWH - Own Use				0
16. TOTAL KWH Purchased				41,790,567
17. TOTAL KWH Generated				
18. Cost of Purchases and Generation				1,534,880
19. Interchange - KWH - Net				
20. Peak - Sum All KW Input (Metered)				79,189

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

	2023 Budget DECEMBER YTD	2023 Actuals DECEMBER YTD	Variance
1. Operating Revenue and Patronage Capital	46,837,602	42,538,198	(4,299,404)
2. Power Production Expense	0	0	0
3. Cost of Purchased Power	17,110,999	13,632,041	(3,478,958)
4. Transmission Expense	2,404,654	1,057,159	(1,347,495)
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	3,557,380	2,359,252	(1,198,128)
7. Distribution Expense - Maintenance	5,585,552	3,598,083	(1,987,469)
8. Consumer Accounts Expense	2,225,211	1,617,456	(607,755)
9. Customer Service and Informational Expense	23,166	52,228	29,062
10. Sales Expense	0	0	0
11. Administrative and General Expense	5,682,536	4,856,676	(825,860)
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>36,589,498</b>	<b>27,172,895</b>	<b>(9,416,603)</b>
13. Depreciation & Amortization Expense	5,605,637	6,016,566	410,929
14. Tax Expense - Property & Gross Receipts	0	0	0
15. Tax Expense - Other	2,570,869	2,373,172	(197,697)
16. Interest on Long-Term Debt	2,756,315	2,456,279	(300,036)
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>47,522,319</b>	<b>38,018,912</b>	<b>(9,503,407)</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>(684,717)</b>	<b>4,519,286</b>	5,204,003
22. Non Operating Margins - Interest	4,902	48,812	43,910
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	2,360,252	4,029,296	1,669,044
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>1,696,169</b>	<b>8,602,856</b>	6,906,687

**Jefferson County PUD No. 1**  
**Water Division**  
**Statement of Operations**  
**As of December 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	3,710,714	4,431,890	4,915,051	373,959
2. Power Production Expense	2,550	518	2,027	0
3. Cost of Purchased Power	140,275	144,893	151,012	11,453
4. Transmission Expense	0	0	0	0
5. Regional Market Operations Expense	0	0	0	0
6. Distribution Expense - Operation	713,508	675,443	1,412,908	(5,684)
7. Distribution Expense - Maintenance	617,693	827,515	608,771	123,636
8. Consumer Accounts Expense	144,071	162,424	280,113	17,851
9. Customer Service and Informational Expense	0	0	0	0
10. Sales Expense	0	0	0	0
11. Administrative and General Expense	654,641	756,100	1,352,069	85,519
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>2,272,738</b>	<b>2,566,893</b>	<b>3,806,900</b>	<b>232,775</b>
13. Depreciation & Amortization Expense	829,876	1,010,897	388,013	86,761
14. Tax Expense - Property & Gross Receipts	0	0	0	0
15. Tax Expense - Other	167,047	246,296	181,796	30,082
16. Interest on Long-Term Debt	188,893	179,159	182,692	13,809
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>3,458,554</b>	<b>4,033,121</b>	<b>4,559,401</b>	<b>363,427</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>252,160</b>	<b>398,769</b>	<b>355,650</b>	<b>10,532</b>
22. Non Operating Margins - Interest	72,956	97,278	26,513	3,503
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	250,357	379,021	691,264	10,597
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>577,204</b>	<b>875,675</b>	<b>1,075,175</b>	<b>24,632</b>

**Jefferson County PUD No. 1  
Water Division  
Balance Sheet  
December 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	32,476,430	29. Memberships	0
2. Construction Work in Progress	3,045,239	30. Patronage Capital	0
<b>3. Total Utility Plant (1+2)</b>	<b>35,521,669</b>	31. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort	14,773,171	32. Operating Margins - Current Year	398,768
<b>5. Net Utility Plant (3-4)</b>	<b>20,748,498</b>	33. Non-Operating Margins	476,906
6. Nonutility Property - Net	2,138,201	34. Other Margins & Equities	23,582,620
7. Investment in Subsidiary Companies	0	<b>35. Total Margins &amp; Equities (29 thru 34)</b>	<b>24,458,294</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)	6,787,348
10. Invest in Assoc. Org. - Other - Nongeneral Funds	0	<b>38. Total Long-Term Debt (36 + 37)</b>	<b>6,787,348</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	93,120	<b>41. Total Other Noncurrent Liabilities (39+40)</b>	<b>0</b>
<b>14. Total Other Property &amp; Investments (6 thru 13)</b>	<b>2,231,321</b>	42. Notes Payable	361,053
15. Cash-General Funds	1,495,207	43. Accounts Payable	(5,408,053)
16. Cash-Construction Funds-Trustee	0	44. Consumers Deposits	500
17. Special Deposits	0	45. Current Maturities Long-Term Debt	0
18. Temporary Investments	887,781	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	259,328	48. Other Current & Accrued Liabilities	46,906
21. Accounts Receivable - Net Other	354,102	<b>49. Total Current &amp; Accrued Liabilities (42 thru 48)</b>	<b>(4,999,594)</b>
22. Renewable Energy Credits	0	50. Deferred Credits	0
23. Materials & Supplies - Electric and Other	28,396	<b>51. Total Liabilities &amp; Other Credits (35+38+41+49+50)</b>	<b>26,246,048</b>
24. Prepayments	0		
25. Other Current & Accrued Assets	241,331	<b>ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION</b>	
<b>26. Total Current &amp; Accrued Assets (15 thru 25)</b>	<b>3,266,145</b>	Balance Beginning of Year	0
27. Deferred Debits	84	Amounts Received This Year (Net)	182,570
<b>28. Total Assets &amp; Other Debits (5+14+26+27)</b>	<b>26,246,048</b>	<b>TOTAL Contributions-In-Aid-Of-Construction</b>	<b>182,570</b>

**Equity Ratio** **93.19%**  
(Total Margins & Equities/Total Assets & Other Debits) x 100

**Long-Term Debt to Total Plant Ratio** **19.11%**  
(Long Term Debt/Total Utility Plant) x 100

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

PART C. WATER REQUIREMENTS DATABASE				
CLASSIFICATION	CONSUMER, SALES, AND REVENUE DATA	DECEMBER CONSUMERS (b)	AVERAGE CONSUMERS (c)	Monthly Gallons SALES AND REVENUE (d)
1. Unmetered Water Sales	a. No. Consumers Served	12	13	
	b. Gallons Sold			0
	c. Revenue			1,907
2. Metered Residential Sales -	a. No. Consumers Served	4,669	4,652	
	b. Gallons Sold			12,977,513
	c. Revenue			255,698
3. Metered Commercial Sales	a. No. Consumers Served	308	309	
	b. Gallons Sold			4,169,922
	c. Revenue			48,864
4. Residential Multi-Family	a. No. Consumers Served	47	47	
	b. Gallons Sold			176,240
	c. Revenue			4,319
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	29	23	
	b. Gallons Sold			29,834,617
	c. Revenue			0
8. Sewer/Drain Field--Residential	a. No. Consumers Served	380	378	
	b. Gallons Sold			0
	c. Revenue			21,356
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>5,450</b>	<b>5,427</b>	
<b>11. TOTAL Gallons Sold (lines 1b thru 9b)</b>				<b>47,158,292</b>
<b>12. TOTAL Revenue Received From Sales of Water Gallons (line 1c thru 9c)</b>				<b>332,145</b>
13. Bulk Water Gallons Sold Revenue				
14. Other Water Revenue				41,814
15. Gallons - Own Use				0
16. TOTAL Gallons Purchased				
17. TOTAL Gallons Produced				27,574,623
18. Cost of Purchases and Generation				11,453



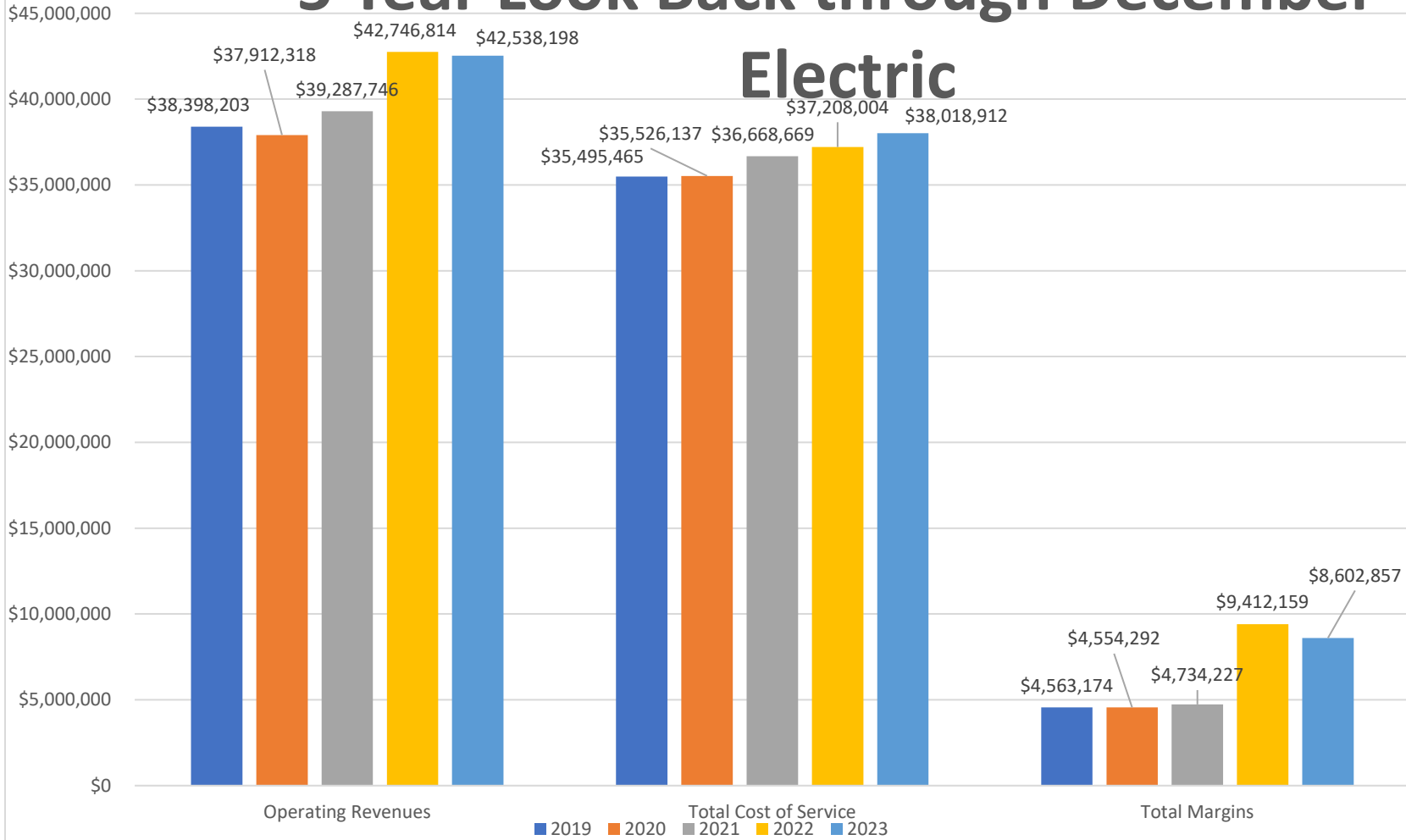
**Water Division**  
**Comparison 2023 Budget to 2023 Actuals Year to Date Through DECEMBER**

	2023 Budget DECEMBER YTD	2023 Actuals DECEMBER YTD	Variance
1. Operating Revenue and Patronage Capital	4,915,051	4,431,890	(483,161)
2. Power Production Expense	2,027	518	(1,509)
3. Cost of Purchased Power	151,012	144,893	(6,119)
4. Transmission Expense	0	0	0
5. Regional Market Operations Expense	0	0	0
6. Distribution Expense - Operation	1,412,908	675,443	(737,465)
7. Distribution Expense - Maintenance	608,771	827,515	218,744
8. Consumer Accounts Expense	280,113	162,424	(117,689)
9. Customer Service and Informational Expense	0	0	0
10. Sales Expense	0	0	0
11. Administrative and General Expense	1,352,069	756,100	(595,969)
<b>12. Total Operation &amp; Maintenance Expense (2 thru 11)</b>	<b>3,806,900</b>	<b>2,566,893</b>	<b>(1,240,007)</b>
13. Depreciation & Amortization Expense	388,013	1,010,897	622,884
14. Tax Expense - Property & Gross Receipts	0	0	0
15. Tax Expense - Other	181,796	246,296	64,500
16. Interest on Long-Term Debt	182,692	179,159	(3,533)
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>4,559,401</b>	<b>4,033,121</b>	<b>(526,280)</b>
<b>21. Patronage Capital &amp; Operating Margins (1 minus 20)</b>	<b>355,650</b>	<b>398,769</b>	43,119
22. Non Operating Margins - Interest	26,513	97,278	70,765
23. Allowance for Funds Used During Construction	0	0	0
24. Income (Loss) from Equity Investments	0	0	0
25. Non Operating Margins - Other	691,264	379,021	(312,243)
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>1,075,175</b>	<b>875,675</b>	<b>(199,500)</b>

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

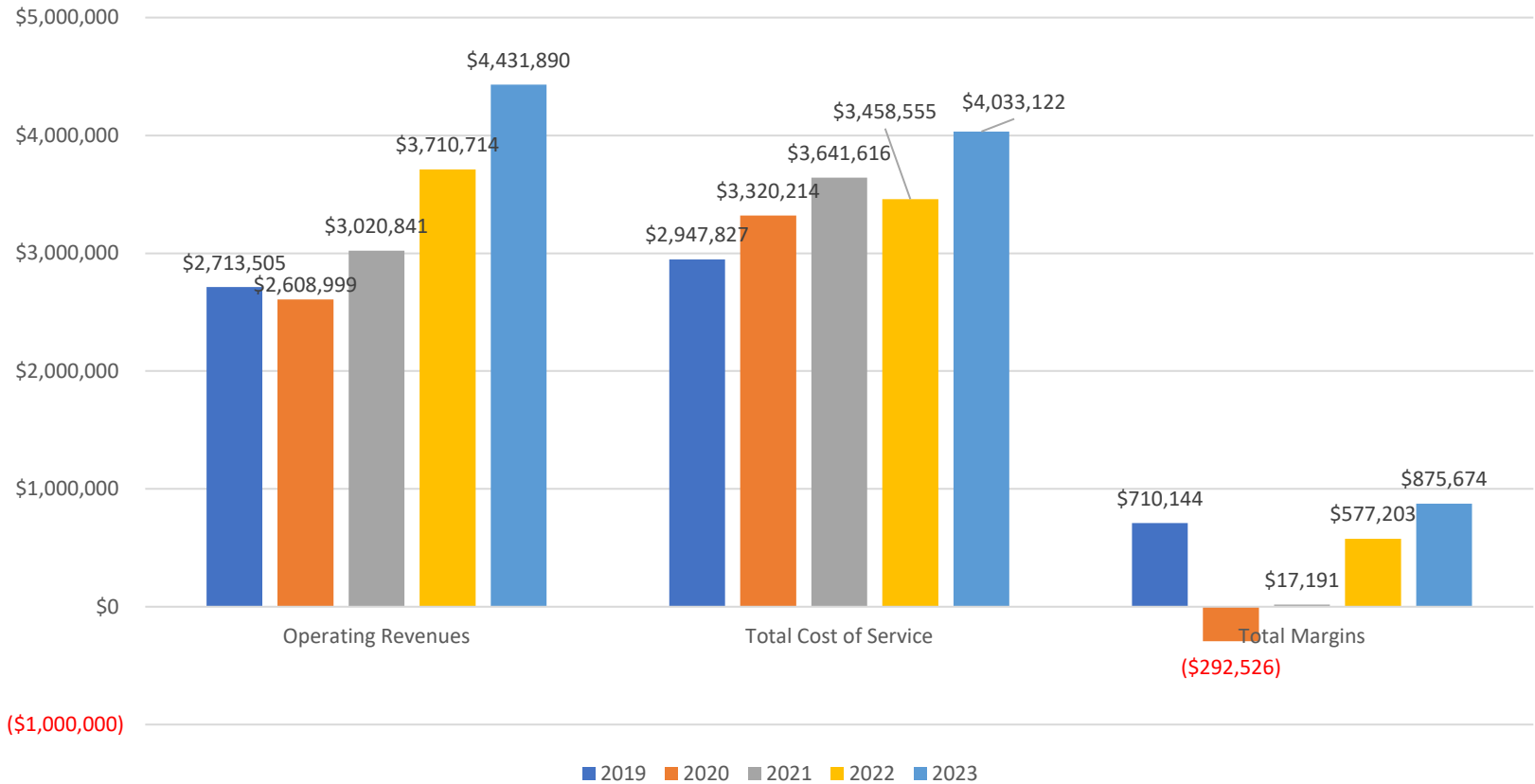
<u>G/L #</u>	<u>Account Description</u>	<u>Balance</u>
1 131.11	Operating Depository Account - Bank of America	\$6,268,927
2 131.14	2009 Bond LUD #14 - Jefferson Co. Treasurer	866,031 Restricted
2 131.12	1999 Bond LUD #11 - Jefferson Co. Treasurer	452,883 Restricted
2 131.01	Cash-Jeff Co Treasurer General 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
2 131.15	2008 Bond LUD #15 - 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
1 131.13	Cash - 1st Security Bank ACH Account	0
1 131.16	Payroll Clearing Account - 1st Security Bank	-369
1 131.12	Operating Account - Jefferson Co. Treasurer	-179,904
1 131.17	Cash - 1st Security Bank Warrant Account	-947,636
<b>TOTAL LINE 15. BALANCE SHEET-CASH-GENERAL FUNDS</b>		<b>\$6,637,472</b>
1 136.16	Tax Revenue Fund - Jefferson Co. Treasurer	\$3,351,096
2 136.16	Tax Revenue Fund - Jefferson Co. Treasurer	887,781
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
<b>TOTAL LINE 18. BALANCE SHEET-TEMPORARY INVESTMENTS</b>		<b>\$4,238,877</b>
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
2 126.21	Tri Area Bond Reserve Fund - Jefferson Co. Treasurer	0 Restricted
1 128.00	Other Special Funds	250 Restricted
<b>TOTAL LINE 13. BALANCE SHEET-SPECIAL FUNDS</b>		<b>\$4,788,486</b>
<b>RESTRICTED CASH BALANCE--DECEMBER 2023</b>		<b>\$4,837,193</b>
<b>NON-RESTRICTED CASH BALANCE--DECEMBER 2023</b>		<b>\$11,007,546</b>
<b>TOTAL CASH AND CASH EQUIVALENTS IN BANK--DECEMBER 2023</b>		<b>\$15,844,739</b>
<b>RESTRICTED CASH BALANCE--NOVEMBER 2023</b>		<b>\$10,642,496</b>
<b>NON-RESTRICTED CASH BALANCE--NOVEMBER 2023</b>		<b>\$6,623,033</b>
<b>TOTAL CASH AND CASH EQUIVALENTS IN BANK--NOVEMBER 2023</b>		<b>\$17,153,929</b>
<b>Change in Restricted Cash Balance</b>		<b>(\$5,805,303)</b>
<b>Change in Unrestricted Cash Balance</b>		<b>\$4,384,513</b>
<b>Total Change in Cash and Cash Equivalents</b>		<b>(\$1,420,790)</b>

# 5 Year Look Back through December- Electric



	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Operating Revenues	\$38,398,203	\$37,912,318	\$39,287,746	\$42,746,814	\$42,538,198
Total Cost of Service	\$35,495,465	\$35,526,137	\$36,668,669	\$37,208,004	\$38,018,912
Operating Margins	\$2,902,738	\$2,386,181	\$2,619,077	\$5,538,810	\$4,519,286
Non-Operating Margins	\$1,660,436	\$2,168,111	\$2,115,150	\$3,873,349	\$4,083,571
Total Margins	\$4,563,174	\$4,554,292	\$4,734,227	\$9,412,159	\$8,602,857

# 5 Year Look Back through December- Water



	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Operating Revenues	\$2,713,505	\$2,608,999	\$3,020,841	\$3,710,714	\$4,431,890
Total Cost of Service	\$2,947,827	\$3,320,214	\$3,641,616	\$3,458,555	\$4,033,122
Operating Margins	(\$234,322)	(\$711,215)	(\$620,775)	\$252,159	\$398,768
Non-Operating Margins	\$944,466	\$418,689	\$637,966	\$325,044	\$476,906
Total Margins	\$710,144	(\$292,526)	\$17,191	\$577,203	\$875,674