

Jefferson County PUD No. 1
Electric Division
Statement of Operations
As of April 30, 2020

| PART A. STATEMENT OF OPERATIONS | | | | |
|---|-------------------------|-------------------------|----------------------|-------------------|
| ITEM | YEAR-TO-DATE | | | THIS MONTH |
| | LAST YEAR (a) | THIS YEAR (b) | BUDGET (c) | |
| 1. Operating Revenue and Patronage Capital | 16,038,879 | 15,722,423 | 15,784,649 | 3,689,570 |
| 2. Power Production Expense | 0 | 0 | 0 | 0 |
| 3. Cost of Purchased Power | 6,110,802 | 5,872,071 | 6,100,452 | 1,326,329 |
| 4. Transmission Expense | 779,253 | 740,257 | 845,787 | 118,245 |
| 5. Regional Market Operations Expense | 0 | 0 | 0 | 0 |
| 6. Distribution Expense - Operation | 614,019 | 548,160 | 703,241 | 159,920 |
| 7. Distribution Expense - Maintenance | 673,335 | 1,107,830 | 1,140,838 | 260,691 |
| 8. Consumer Accounts Expense | 425,340 | 434,890 | 595,828 | 112,215 |
| 9. Customer Service and Informational Expense | 13,644 | 11,650 | 13,985 | 2,467 |
| 10. Sales Expense | 0 | 0 | 0 | 0 |
| 11. Administrative and General Expense | 975,210 | 828,855 | 990,506 | 205,401 |
| 12. Total Operation & Maintenance Expense (2 thru 11) | 9,591,603 | 9,543,713 | 10,390,637 | 2,185,268 |
| 13. Depreciation & Amortization Expense | 1,751,515 | 1,813,748 | 1,738,021 | 454,427 |
| 14. Tax Expense - Property & Gross Receipts | 0 | 0 | 0 | 0 |
| 15. Tax Expense - Other | 920,596 | 573,575 | 952,816 | 213,200 |
| 16. Interest on Long-Term Debt | 934,432 | 901,804 | 901,974 | 224,056 |
| 17. Interest Charged to Construction (Credit) | 0 | 0 | 0 | 0 |
| 18. Interest Expense - Other | 5 | 0 | 5 | 0 |
| 19. Other Deductions | 248 | 39 | 44 | 0 |
| 20. Total Cost of Electric Service (12 thru 19) | 13,198,399 | 12,832,879 | 13,983,497 | 3,076,951 |
| 21. Patronage Capital & Operating Margins (1 minus 20) | 2,840,480 | 2,889,544 | 1,801,152 | 612,619 |
| 22. Non Operating Margins - Interest | 57,801 | 33,041 | 21,868 | 4,446 |
| 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 | 347,789 | 733,466 | 582,817 | 262,352 |
| 26. Generation & Transmission Capital Credits | 0 | 0 | 0 | 0 |
| 27. Other Capital Credits & Patronage Dividends | 14,601 | 12,803 | 0 | 0 |
| 28. Extraordinary Items | 0 | 0 | 0 | 0 |
| 29. Patronage Capital or Margins (21 thru 28) | 3,260,671 | 3,668,854 | 2,405,837 | 879,417 |

| | | | |
|---|-------------|-------------|-------------|
| Times Interest Earned Ratio (TIER) (Year to Date) | 4.49 | 5.07 | 3.67 |
| Operating Times Interest Earned Ratio (OTIER) (Year to Date) | 4.04 | 4.20 | 3.00 |
| Debt Service Coverage Ratio (DSC) (Year to Date) | 3.01 | 3.23 | 3.72 |
| Operating Debt Service Coverage Ratio (ODSC) (Year to Date) | 2.80 | 2.84 | 3.28 |
| Rolling 12 Month TIER | 2.75 | 2.81 | |

Jefferson County PUD No. 1
Electric Division
Balance Sheet
April 30, 2020

| PART B. BALANCE SHEET | | | |
|---|--------------------|---|--------------------|
| ASSETS AND OTHER DEBITS | | LIABILITIES AND OTHER CREDITS | |
| 1. Total Utility Plant in Service | 172,856,100 | 29. Memberships | 0 |
| 2. Construction Work in Progress | 9,868,566 | 30. Patronage Capital | 0 |
| 3. Total Utility Plant (1+2) | 182,724,666 | 31. Operating Margins - Prior Years | 0 |
| 4. Accum. Provision for Depreciation and Amort | 64,252,939 | 32. Operating Margins - Current Year | 2,889,545 |
| 5. Net Utility Plant (3-4) | 118,471,727 | 33. Non-Operating Margins | 779,310 |
| 6. Nonutility Property - Net | 98,146 | 34. Other Margins & Equities | 26,169,019 |
| 7. Investment in Subsidiary Companies | 0 | 35. Total Margins & Equities (29 thru 34) | 29,837,874 |
| 8. Invest. in Assoc. Org. - Patronage Capital | 60,305 | 36. Long-Term Debt RUS (Net) | 98,903,386 |
| 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 | 38. Total Long-Term Debt (36 + 37) | 98,903,386 |
| 11. Investments in Economic Development Projects | 0 | 39. Obligations Under Capital Leases - Non current | 0 |
| 12. Other Investments | 0 | 40. Accumulated Operating Provisions | 1,740,410 |
| 13. Special Funds | 1,190,644 | 41. Total Other Noncurrent Liabilities (39+40) | 1,740,410 |
| 14. Total Other Property & Investments (6 thru 13) | 1,350,105 | 42. Notes Payable | 0 |
| 15. Cash-General Funds | 1,633,258 | 43. Accounts Payable | 3,536,417 |
| 16. Cash-Construction Funds-Trustee | 0 | 44. Consumers Deposits | 133,450 |
| 17. Special Deposits | 0 | 45. Current Maturities Long-Term Debt | 0 |
| 18. Temporary Investments | 5,646,522 | 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 | 2,935,438 | 48. Other Current & Accrued Liabilities | 1,247,544 |
| 21. Accounts Receivable - Net Other | 1,541,063 | 49. Total Current & Accrued Liabilities (42 thru 48) | 4,917,411 |
| 22. Renewable Energy Credits | 0 | 50. Deferred Credits | 981,935 |
| 23. Materials & Supplies - Electric and Other | 1,835,837 | 51. Total Liabilities & Other Credits (35+38+41+49+50) | 136,381,016 |
| 24. Prepayments | 206,379 | | |
| 25. Other Current & Accrued Assets | 2,352,041 | ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION | |
| 26. Total Current & Accrued Assets (15 thru 25) | 16,150,538 | Balance Beginning of Year | 0 |
| 27. Deferred Debits | 408,646 | Amounts Received This Year (Net) | 287,451 |
| 28. Total Assets & Other Debits (5+14+26+27) | 136,381,016 | TOTAL Contributions-In-Aid-Of-Construction | 287,451 |

Equity Ratio **21.88%**
 (Total Margins & Equities/Total Assets & Other Debits) x 100

Long-Term Debt to Total Plant Ratio **54.13%**
 (Long Term Debt/Total Utility Plant) x 100

Jefferson County PUD #1
Power Requirements
As of April 30, 2020

| PART C. POWER REQUIREMENTS DATABASE | | | | |
|--|--------------------------------------|---------------------------|-----------------------------|--|
| CLASSIFICATION | CONSUMER, SALES, AND REVENUE DATA | APRIL CONSUMERS (b) | AVERAGE CONSUMERS (c) | Monthly KWH SALES AND REVENUE (d) |
| 1. Residential Sales (excluding seasonal) | a. No. Consumers Served | 17,545 | 17,534 | |
| | b. KWH Sold | | | 22,141,148 |
| | c. Revenue | | | 2,487,107 |
| 2. Residential Sales - Seasonal | a. No. Consumers Served | 6 | 6 | |
| | b. KWH Sold | | | 2 |
| | c. Revenue | | | 0 |
| 3. Irrigation Sales | a. No. Consumers Served | 1 | 1 | |
| | b. KWH Sold | | | 0 |
| | c. Revenue | | | 30 |
| 4. Comm. and Ind. 1000 KVA or Less | a. No. Consumers Served | 2,306 | 2,297 | |
| | b. KWH Sold | | | 5,867,631 |
| | c. Revenue | | | 645,401 |
| 5. Comm. and Ind. Over 1000 KVA | a. No. Consumers Served | 21 | 21 | |
| | b. KWH Sold | | | 8,742,974 |
| | c. Revenue | | | 536,442 |
| 6. Public Street & Highway Lighting | a. No. Consumers Served | 207 | 207 | |
| | b. KWH Sold | | | 36,900 |
| | c. Revenue | | | 17,198 |
| 7. Non Metered Device Authority | a. No. Consumers Served | 5 | 4 | |
| | b. KWH Sold | | | 0 |
| | c. Revenue | | | 75 |
| 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) | | 20,091 | 20,070 | |
| 11. TOTAL KWH Sold (lines 1b thru 9b) | | | | 36,788,655 |
| 12. TOTAL Revenue Received From Sales of Electric Energy (line 1c thru 9c) | | | | 3,686,252 |
| 13. Transmission Revenue | | | | 0 |
| 14. Other Electric Revenue | | | | 3,318 |
| 15. KWH - Own Use | | | | 105,176 |
| 16. TOTAL KWH Purchased | | | | 31,187,388 |
| 17. TOTAL KWH Generated | | | | |
| 18. Cost of Purchases and Generation | | | | 1,326,329 |
| 19. Interchange - KWH - Net | | | | |
| 20. Peak - Sum All KW Input (Metered) | | | | 72,798 |

Electric Division
Comparison 2020 Budget to 2020 Actuals Year to Date Through APRIL

| | 2020 Budget APRIL YTD | 2020 Actuals APRIL YTD | Variance |
|---|--------------------------|---------------------------|--------------------|
| 1. Operating Revenue and Patronage Capital | 15,784,649 | 15,722,423 | (62,226) |
| 2. Power Production Expense | 0 | 0 | 0 |
| 3. Cost of Purchased Power | 6,100,452 | 5,872,071 | (228,381) |
| 4. Transmission Expense | 845,787 | 740,257 | (105,530) |
| 5. Regional Market Operations Expense | 0 | 0 | 0 |
| 6. Distribution Expense - Operation | 703,241 | 548,160 | (155,081) |
| 7. Distribution Expense - Maintenance | 1,140,838 | 1,107,830 | (33,008) |
| 8. Consumer Accounts Expense | 595,828 | 434,890 | (160,938) |
| 9. Customer Service and Informational Expense | 13,985 | 11,650 | (2,335) |
| 10. Sales Expense | 0 | 0 | 0 |
| 11. Administrative and General Expense | 990,506 | 828,855 | (161,651) |
| 12. Total Operation & Maintenance Expense (2 thru 11) | 10,390,637 | 9,543,713 | (846,924) |
| 13. Depreciation & Amortization Expense | 1,738,021 | 1,813,748 | 75,727 |
| 14. Tax Expense - Property & Gross Receipts | 0 | 0 | 0 |
| 15. Tax Expense - Other | 952,816 | 573,575 | (379,241) |
| 16. Interest on Long-Term Debt | 901,974 | 901,804 | (170) |
| 17. Interest Charged to Construction (Credit) | 0 | 0 | 0 |
| 18. Interest Expense - Other | 5 | 0 | (5) |
| 19. Other Deductions | 44 | 39 | (5) |
| 20. Total Cost of Electric Service (12 thru 19) | 13,983,497 | 12,832,879 | (1,150,618) |
| 21. Patronage Capital & Operating Margins (1 minus 20) | 1,801,152 | 2,889,544 | 1,088,392 |
| 22. Non Operating Margins - Interest | 21,868 | 33,041 | 11,173 |
| 23. Allowance for Funds Used During Construction | 0 | 0 | 0 |
| 24. Income (Loss) from Equity Investments | 0 | 0 | 0 |
| 25. Non Operating Margins - Other | 582,817 | 733,466 | 150,649 |
| 26. Generation & Transmission Capital Credits | 0 | 0 | 0 |
| 27. Other Capital Credits & Patronage Dividends | 0 | 12,803 | 12,803 |
| 28. Extraordinary Items | 0 | 0 | 0 |
| 29. Patronage Capital or Margins (21 thru 28) | 2,405,837 | 3,668,854 | 1,263,017 |

Jefferson County PUD No. 1
Water Division
Statement of Operations
As of April 30, 2020

| 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 | 743,335 | 748,827 | 707,918 | 189,888 |
| 2. Power Production Expense | 209 | 268 | 217 | 268 |
| 3. Cost of Purchased Power | 957 | 1,445 | 38,867 | 329 |
| 4. Transmission Expense | 0 | 0 | 0 | 0 |
| 5. Regional Market Operations Expense | 0 | 0 | 0 | 0 |
| 6. Distribution Expense - Operation | 213,226 | 226,708 | 373,972 | 52,224 |
| 7. Distribution Expense - Maintenance | 123,284 | 110,297 | 174,413 | 15,262 |
| 8. Consumer Accounts Expense | 37,817 | 66,758 | 55,671 | 17,311 |
| 9. Customer Service and Informational Expense | 37 | 110 | 38 | 0 |
| 10. Sales Expense | 0 | 0 | 0 | 0 |
| 11. Administrative and General Expense | 219,886 | 297,064 | 291,348 | 65,855 |
| 12. Total Operation & Maintenance Expense (2 thru 11) | 595,416 | 702,650 | 934,526 | 151,249 |
| 13. Depreciation & Amortization Expense | 234,151 | 233,255 | 90,571 | 57,865 |
| 14. Tax Expense - Property & Gross Receipts | 0 | 0 | 0 | 0 |
| 15. Tax Expense - Other | 35,792 | 36,299 | 37,045 | 9,244 |
| 16. Interest on Long-Term Debt | 92,760 | 85,515 | 63,841 | 24,038 |
| 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 |
| 20. Total Cost of Water Service (12 thru 19) | 958,119 | 1,057,719 | 1,125,983 | 242,396 |
| 21. Patronage Capital & Operating Margins (1 minus 20) | (214,784) | (308,892) | (418,065) | (52,508) |
| 22. Non Operating Margins - Interest | 81,696 | 53,103 | 79,027 | 6,268 |
| 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 | 301,920 | 299,936 | 270,214 | 216,031 |
| 26. Generation & Transmission Capital Credits | 0 | 0 | 0 | 0 |
| 27. Other Capital Credits & Patronage Dividends | 3,650 | 3,201 | 0 | 0 |
| 28. Extraordinary Items | 0 | 0 | 0 | 0 |
| 29. Patronage Capital or Margins (21 thru 28) | 172,482 | 47,348 | (68,824) | 169,791 |

Jefferson County PUD No. 1
Water Division
Balance Sheet
April 30, 2020

| PART B. BALANCE SHEET | | | |
|---|-------------------|---|-------------------|
| ASSETS AND OTHER DEBITS | | LIABILITIES AND OTHER CREDITS | |
| 1. Total Utility Plant in Service | 30,834,679 | 29. Memberships | 0 |
| 2. Construction Work in Progress | 810,877 | 30. Patronage Capital | 0 |
| 3. Total Utility Plant (1+2) | 31,645,556 | 31. Operating Margins - Prior Years | 0 |
| 4. Accum. Provision for Depreciation and Amort | 12,071,995 | 32. Operating Margins - Current Year | (308,891) |
| 5. Net Utility Plant (3-4) | 19,573,561 | 33. Non-Operating Margins | 356,239 |
| 6. Nonutility Property - Net | 2,183,668 | 34. Other Margins & Equities | 23,280,752 |
| 7. Investment in Subsidiary Companies | 0 | 35. Total Margins & Equities (29 thru 34) | 23,328,100 |
| 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) | 5,998,645 |
| 10. Invest in Assoc. Org. - Other - Nongeneral Funds | 0 | 38. Total Long-Term Debt (36 + 37) | 5,998,645 |
| 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 | 415,712 | 41. Total Other Noncurrent Liabilities (39+40) | 0 |
| 14. Total Other Property & Investments (6 thru 13) | 2,599,380 | 42. Notes Payable | 1,054,576 |
| 15. Cash-General Funds | 155,355 | 43. Accounts Payable | 1,312,100 |
| 16. Cash-Construction Funds-Trustee | 0 | 44. Consumers Deposits | 300 |
| 17. Special Deposits | 0 | 45. Current Maturities Long-Term Debt | 0 |
| 18. Temporary Investments | 8,339,425 | 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 | 139,136 | 48. Other Current & Accrued Liabilities | 23,892 |
| 21. Accounts Receivable - Net Other | 742,134 | 49. Total Current & Accrued Liabilities (42 thru 48) | 2,390,868 |
| 22. Renewable Energy Credits | 0 | 50. Deferred Credits | 0 |
| 23. Materials & Supplies - Electric and Other | 18,330 | 51. Total Liabilities & Other Credits (35+38+41+49+50) | 31,717,613 |
| 24. Prepayments | 0 | | |
| 25. Other Current & Accrued Assets | 150,292 | ESTIMATED CONTRIBUTION-IN-AID-OF-CONSTRUCTION | |
| 26. Total Current & Accrued Assets (15 thru 25) | 9,544,672 | Balance Beginning of Year | 0 |
| 27. Deferred Debits | 0 | Amounts Received This Year (Net) | 48,965 |
| 28. Total Assets & Other Debits (5+14+26+27) | 31,717,613 | TOTAL Contributions-In-Aid-Of-Construction | 48,965 |

Equity Ratio **73.55%**
 (Total Margins & Equities/Total Assets & Other Debits) x 100

Long-Term Debt to Total Plant Ratio **18.96%**
 (Long Term Debt/Total Utility Plant) x 100

Jefferson County PUD #1
Water Requirements
As of April 30, 2020

| PART C. WATER REQUIREMENTS DATABASE | | | | |
|--|--------------------------------------|---------------------------|-----------------------------|--|
| CLASSIFICATION | CONSUMER, SALES, AND REVENUE DATA | APRIL CONSUMERS (b) | AVERAGE CONSUMERS (c) | Monthly Gallons SALES AND REVENUE (d) |
| 1. Unmetered Water Sales | a. No. Consumers Served | 13 | 14 | |
| | b. Gallons Sold | | | 9,000 |
| | c. Revenue | | | 1,327 |
| 2. Metered Residential Sales - | a. No. Consumers Served | 4,467 | 4,456 | |
| | b. Gallons Sold | | | 13,136,799 |
| | c. Revenue | | | 145,940 |
| 3. Metered Commercial Sales | a. No. Consumers Served | 314 | 315 | |
| | b. Gallons Sold | | | 3,331,156 |
| | c. Revenue | | | 30,134 |
| 4. Residential Multi-Family | a. No. Consumers Served | 46 | 46 | |
| | b. Gallons Sold | | | 120,290 |
| | c. Revenue | | | 2,020 |
| 5. Metered Bulk Loadings | a. No. Consumers Served | 1 | 1 | |
| | b. Gallons Sold | | | 0 |
| | c. Revenue | | | 29 |
| 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 | 371 | 371 | |
| | b. Gallons Sold | | | 0 |
| | c. Revenue | | | 10,113 |
| 8. Master Meters | a. No. Consumers Served | 23 | 23 | |
| | b. Gallons Sold | | | 2,756,460 |
| | c. Revenue | | | 0 |
| 9. Sales for Resales-Other | a. No. Consumers Served | | | |
| | b. Gallons Sold | | | |
| | c. Revenue | | | |
| 10. TOTAL No. of Consumers (lines 1a thru 9a) | | 5,240 | 5,231 | |
| 11. TOTAL Gallons Sold (lines 1b thru 9b) | | | | 19,353,705 |
| 12. TOTAL Revenue Received From Sales of Water Gallons (line 1c thru 9c) | | | | 189,563 |
| 13. Bulk Water Gallons Sold Revenue | | | | 0 |
| 14. Other Water Revenue | | | | 325 |
| 15. Gallons - Own Use | | | | 23,446 |
| 16. TOTAL Gallons Purchased | | | | |
| 17. TOTAL Gallons Produced | | | | 23,910,167 |
| 18. Cost of Purchases and Generation | | | | 597 |

Water Division
Comparison 2020 Budget to 2020 Actuals Year to Date Through APRIL

| | 2020 Budget APRIL YTD | 2020 Actuals APRIL YTD | Variance |
|---|--------------------------|---------------------------|------------------|
| 1. Operating Revenue and Patronage Capital | 707,918 | 748,827 | 40,909 |
| 2. Power Production Expense | 217 | 268 | 51 |
| 3. Cost of Purchased Power | 38,867 | 1,445 | (37,422) |
| 4. Transmission Expense | 0 | 0 | 0 |
| 5. Regional Market Operations Expense | 0 | 0 | 0 |
| 6. Distribution Expense - Operation | 373,972 | 226,708 | (147,264) |
| 7. Distribution Expense - Maintenance | 174,413 | 110,297 | (64,116) |
| 8. Consumer Accounts Expense | 55,671 | 66,758 | 11,087 |
| 9. Customer Service and Informational Expense | 38 | 110 | 72 |
| 10. Sales Expense | 0 | 0 | 0 |
| 11. Administrative and General Expense | 291,348 | 297,064 | 5,716 |
| 12. Total Operation & Maintenance Expense (2 thru 11) | 934,526 | 702,650 | (231,876) |
| 13. Depreciation & Amortization Expense | 90,571 | 233,255 | 142,684 |
| 14. Tax Expense - Property & Gross Receipts | 0 | 0 | 0 |
| 15. Tax Expense - Other | 37,045 | 36,299 | (746) |
| 16. Interest on Long-Term Debt | 63,841 | 85,515 | 21,674 |
| 17. Interest Charged to Construction (Credit) | 0 | 0 | 0 |
| 18. Interest Expense - Other | 0 | 0 | 0 |
| 19. Other Deductions | 0 | 0 | 0 |
| 20. Total Cost of Electric Service (12 thru 19) | 1,125,983 | 1,057,719 | (68,264) |
| 21. Patronage Capital & Operating Margins (1 minus 20) | (418,065) | (308,892) | 109,173 |
| 22. Non Operating Margins - Interest | 79,027 | 53,103 | (25,924) |
| 23. Allowance for Funds Used During Construction | 0 | 0 | 0 |
| 24. Income (Loss) from Equity Investments | 0 | 0 | 0 |
| 25. Non Operating Margins - Other | 270,214 | 299,936 | 29,722 |
| 26. Generation & Transmission Capital Credits | 0 | 0 | 0 |
| 27. Other Capital Credits & Patronage Dividends | 0 | 3,201 | 3,201 |
| 28. Extraordinary Items | 0 | 0 | 0 |
| 29. Patronage Capital or Margins (21 thru 28) | (68,824) | 47,348 | 116,172 |

Jefferson County PUD No. 1
Cash and Cash Equivalents
As of April 30, 2020

| <u>G/L #</u> | <u>Account Description</u> | <u>Balance</u> | |
|--|---|---------------------|------------|
| 1 131.11 | Operating Depository Account - Bank of America | \$804,644 | |
| 1 131.12 | Operating Account - Jefferson Co. Treasurer | 690,165 | |
| 1 131.16 | Payroll Clearing Account - 1st Security Bank | 136,599 | |
| 2 131.11 | 1996 Bond LUD #8 - Jefferson Co. Treasurer | 72,972 | |
| 2 131.15 | 2008 Bond LUD #15 - Jefferson Co. Treasurer | 58,845 | Restricted |
| 2 131.10 | 1996 Bond LUD #6 - Jefferson Co. Treasurer | 18,486 | |
| 2 131.14 | 2009 Bond LUD #14 - Jefferson Co. Treasurer | 4,868 | Restricted |
| 1 135.21 | Working Funds - Petty Cash and CSR Drawers | 1,850 | |
| 2 135.21 | Cash Held in Trust by Property Manager | 150 | |
| 2 131.12 | 1999 Bond LUD #11 - Jefferson Co. Treasurer | 21 | Restricted |
| 2 131.13 | 1997 Bond LUD #13 - Jefferson Co. Treasurer | 14 | Restricted |
| TOTAL LINE 15. BALANCE SHEET-CASH-GENERAL FUNDS | | \$1,788,614 | |
| 1 136.10 | Operating Account Related Investment - Jefferson Co. Treasurer | \$5,646,522 | |
| 2 136.16 | Tax Revenue Fund - Jefferson Co. Treasurer | 3,393,113 | |
| 2 136.14 | LUD #14 Bond Investment - Jefferson Co. Treasurer | 2,484,000 | Restricted |
| 2 136.17 | Tax Revenue Investment Fund - Jefferson Co. Treasurer | 1,925,000 | |
| 2 136.15 | LUD #15 Bond Investment - Jefferson Co. Treasurer | 482,593 | Restricted |
| 2 136.12 | LUD #11 Bond Investment - Jefferson Co. Treasurer | 33,016 | Restricted |
| 2 136.13 | LUD #13 Bond Investment - Jefferson Co. Treasurer | 21,703 | Restricted |
| TOTAL LINE 18. BALANCE SHEET-TEMPORARY INVESTMENTS | | \$13,985,947 | |
| 1 125.11 | RUS Bond Reserve Investment Fund - Jefferson Co. Treasurer | \$1,142,725 | |
| 2 126.51 | LUD #11 Water Reserve Investment Fund - Jefferson Co. Treasurer | 234,441 | Restricted |
| 2 126.31 | Tri Area Bond Reserve Investment Fund - Jefferson Co. Treasurer | 180,996 | Restricted |
| 1 128.00 | Other Special Funds | 47,200 | Restricted |
| 1 125.10 | RUS Bond Reserve Fund - Jefferson Co. Treasurer | 719 | |
| 2 126.41 | LUD #11 Water Reserve Fund - Jefferson Co. Treasurer | 147 | Restricted |
| 2 126.21 | Tri Area Bond Reserve Fund - Jefferson Co. Treasurer | 114 | Restricted |
| 2 126.13 | LUD #13 Reserve Fund - Jefferson Co. Treasurer | 13 | Restricted |
| TOTAL LINE 13. BALANCE SHEET-RESTRICTED FUNDS | | \$1,606,355 | |
| RESTRICTED CASH BALANCE--April 2020 | | \$3,547,971 | |
| NON-RESTRICTED CASH BALANCE--April 2020 | | \$13,832,945 | |
| TOTAL CASH AND CASH EQUIVALENTS IN BANK--April 2020 | | \$17,380,916 | |
| TOTAL CASH AND CASH EQUIVALENTS IN BANK--March 2020 | | \$16,801,852 | |
| Change in Bank Balance | | \$579,064 | |