



## FINANCIAL STATEMENTS

September 2021  
*(Unaudited)*

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# Financial Highlights

## September 2021



Issue date: 10/25/21

### Retail Revenues

- September's temperature was 1% above the 5-year average and precipitation was almost 3x above the 5-year average of 0.16 inches. Cooling degree days were 7% above the 5-year average. We saw our first heating degree days of the Fall.
- September's retail revenues were slightly above budget estimates.
- Retail revenues year to date are 5% above budget estimates.

### Net Power Expense (NPE)

- NPE was \$5.6M for the month.
- Slice generation was 82 aMW's for September, 10 aMW's below budget estimates.
- Sales in the secondary market returned about \$4.4M.
- Net Power Expense YTD of \$66.0M is 8% above budget.

### Net Margin/Net Position

- Net Position was below budget estimates by about \$29k and Net Margin was above budget estimates by about \$346k. Retail revenues are up 6% over budget while net power costs are 8% over budget.

### Capital

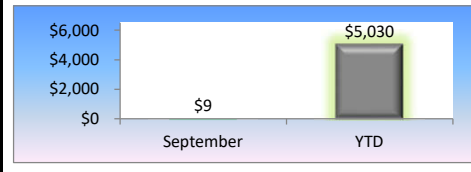
- Net capital expenditures for the year are \$12.5M of the \$18.8M net budget.

### O&M Expense

- September's O&M expenses were \$2.0M or 10% below budget, YTD expenses are 6% below budget.

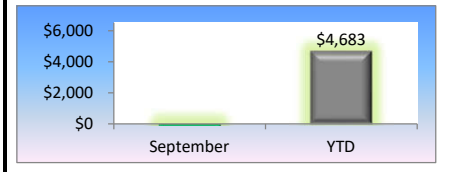
### Retail Revenues

Performance Over/(Under) Budget (thousands)

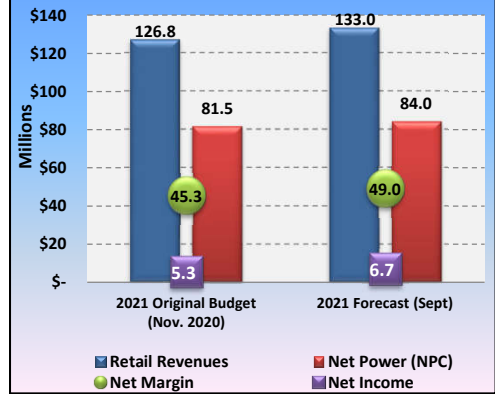


### Net Power Expense

Performance Over/(Under) Budget (thousands)

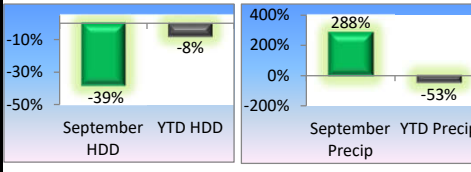


### Net Income/Net Margin 2021 Budget and Forecast



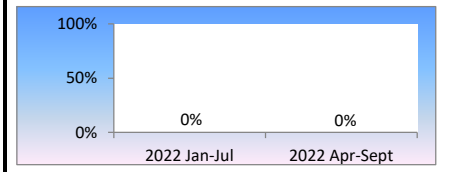
### Factors affecting Revenues

Degree Days & Precipitation (% over 5-year average)

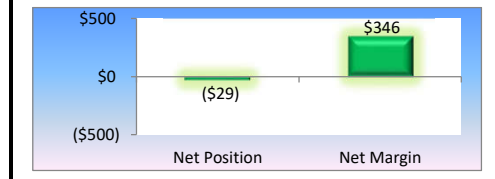


### Factors affecting Net Power Expense

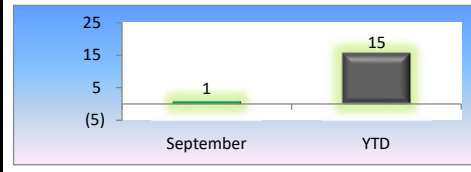
Water Flow Projection % of Normal Runoff



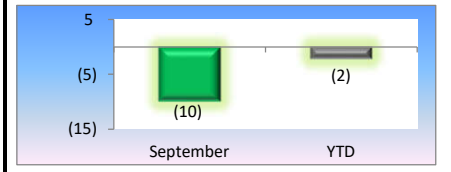
### Net Position/Net Margin YTD Over/(Under) Budget (in thousands)



### Billed Load Over/(Under) Budget (in aMW)



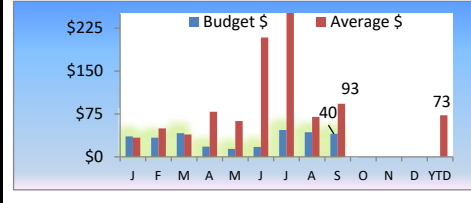
### Slice Generation Over/(Under) Budget (in aMW)



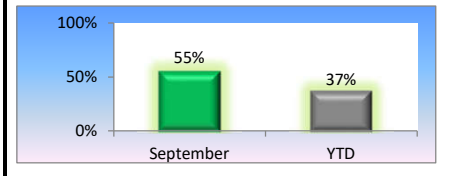
### Other Statistics

|   |       |
|---|-------|
| Days Cash On Hand - Current                   | 133   |
| Days Cash On Hand - Forecast                  | 127   |
| Debt Service Coverage - Forecast              | 4.69  |
| Fixed Charge Coverage - Forecast              | 1.56  |
| Active Service Locations                      | 56199 |
| YTD Net Increase (September 55)               | 474   |
| New Services Net - YTD (902 New, 453 Retired) | 449   |
| September (132 New, 47 Retired)               | 85    |

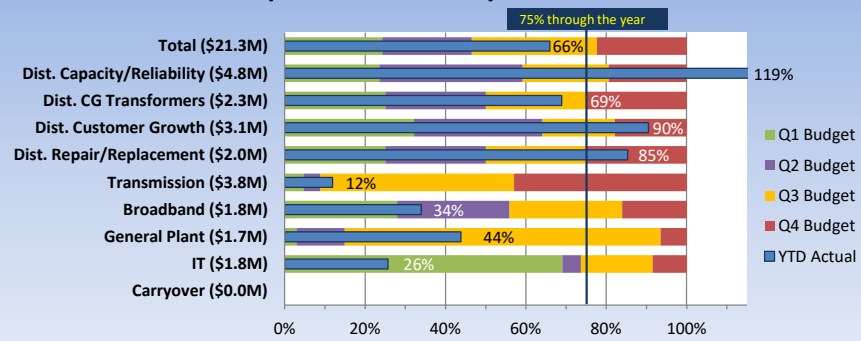
### Secondary Market Price v. Budget (per MWh)



### Secondary Market Sales Over/(Under) Budget (\$)

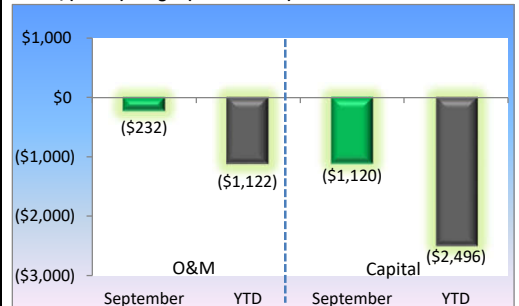


### 2021 Capital Plan Summary (% Spent of Budget YTD)



\$ YTD  
14.02M  
5.66M  
1.59M  
2.84M  
1.7M  
0.45M  
0.62M  
0.72M  
0.45M  
0M

### O&M Expense and Capital Expenditures Over/(Under) Budget (in thousands)



**PUBLIC UTILITY DISTRICT NO.1 OF BENTON COUNTY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION**  
**SEPTEMBER 2021**

|  | 9/30/21           |                   |                 | 9/30/20            |              |
|--|-------------------|-------------------|-----------------|--------------------|--------------|
|  | ACTUAL            | BUDGET            | PCT<br>VAR      | ACTUAL             | PCT<br>VAR   |
| <b>OPERATING REVENUES</b>                                  |                   |                   |                 |                    |              |
| Energy Sales - Retail                                      | 9,596,567         | 9,489,598         | 1%              | 9,657,284          | -1%          |
| COVID Assistance   | (98,099)          | -                 | n/a             | -                  | n/a          |
| City Occupation Taxes                                      | 498,692           | 515,127           | -3%             | 506,956            | -2%          |
| Bad Debt Expense   | (18,300)          | (19,732)          | -7%             | (19,900)           | -8%          |
| Energy Secondary Market Sales                              | 4,406,939         | 2,836,916         | 55%             | 1,374,625          | >200%        |
| Transmission of Power for Others                           | 53,280            | 75,000            | -29%            | 174,767            | -70%         |
| Broadband Revenue  | 244,619           | 248,235           | -1%             | 235,541            | 4%           |
| Other Revenue  | 44,315            | 75,950            | -42%            | 39,649             | 12%          |
| <b>TOTAL OPERATING REVENUES</b>                            | <b>14,728,013</b> | <b>13,221,093</b> | <b>11%</b>      | <b>11,968,921</b>  | <b>23%</b>   |
| <b>OPERATING EXPENSES</b>                                  |                   |                   |                 |                    |              |
| Purchased Power  | 9,187,465         | 7,791,677         | 18%             | 7,505,383          | 22%          |
| Purchased Transmission & Ancillary Services                | 1,182,372         | 1,236,731         | -4%             | 1,262,330          | -6%          |
| Conservation Program                                       | (306,144)         | 28,585            | >-200           | 349                | >-200%       |
| Total Power Supply   | 10,063,693        | 9,056,993         | 11%             | 8,768,062          | 15%          |
| Transmission Operation & Maintenance                       | 3,164             | 13,120            | -76%            | 3,835              | -17%         |
| Distribution Operation & Maintenance                       | 921,934           | 1,076,361         | -14%            | 1,047,029          | -12%         |
| Broadband Expense  | 150,256           | 105,077           | 43%             | 105,724            | 42%          |
| Customer Accounting, Collection & Information              | 379,076           | 391,598           | -3%             | 355,550            | 7%           |
| Administrative & General                                   | 592,936           | 693,022           | -14%            | 662,691            | -11%         |
| Subtotal before Taxes & Depreciation                       | 2,047,366         | 2,279,176         | -10%            | 2,174,828          | -6%          |
| Taxes  | 1,151,921         | 1,185,442         | -3%             | 1,191,946          | -3%          |
| Depreciation & Amortization                                | 927,477           | 865,290           | 7%              | 871,173            | 6%           |
| Total Other Operating Expenses                             | 4,126,764         | 4,329,909         | -5%             | 4,237,948          | -3%          |
| <b>TOTAL OPERATING EXPENSES</b>                            | <b>14,190,457</b> | <b>13,386,902</b> | <b>6%</b>       | <b>13,006,009</b>  | <b>9%</b>    |
| <b>OPERATING INCOME (LOSS)</b>                             | <b>537,555</b>    | <b>(165,809)</b>  | <b>&gt;-200</b> | <b>(1,037,089)</b> | <b>-152%</b> |
| <b>NONOPERATING REVENUES &amp; EXPENSES</b>                |                   |                   |                 |                    |              |
| Interest Income  | 38,455            | 15,260            | 152%            | 12,773             | >200%        |
| Other Income   | 34,718            | 31,327            | 11%             | 31,339             | 11%          |
| Other Expense  | -                 | -                 | n/a             | -                  | n/a          |
| Interest Expense   | (250,254)         | (240,031)         | 4%              | (225,554)          | 11%          |
| Debt Discount/Premium Amortization & Loss on Defeased Debt | 28,144            | 34,854            | -19%            | (460,206)          | -106%        |
| <b>TOTAL NONOPERATING REVENUES &amp; EXPENSES</b>          | <b>(148,936)</b>  | <b>(158,590)</b>  | <b>-6%</b>      | <b>(641,648)</b>   | <b>-77%</b>  |
| <b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS</b>          | <b>388,620</b>    | <b>(324,400)</b>  | <b>&gt;-200</b> | <b>(1,678,737)</b> | <b>-123%</b> |
| <b>CAPITAL CONTRIBUTIONS</b>                               | <b>136,448</b>    | <b>199,394</b>    | <b>-32%</b>     | <b>141,204</b>     | <b>-3%</b>   |
| <b>CHANGE IN NET POSITION</b>                              | <b>525,068</b>    | <b>(125,006)</b>  | <b>&gt;-200</b> | <b>(1,537,533)</b> | <b>-134%</b> |

**PUBLIC UTILITY DISTRICT NO.1 OF BENTON COUNTY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION**  
**YEAR TO DATE**

|  | 9/30/21            |                    |             | 9/30/20            |             |
|--|--------------------|--------------------|-------------|--------------------|-------------|
|  | ACTUAL             | BUDGET             | PCT VAR     | ACTUAL             | PCT VAR     |
| <b>OPERATING REVENUES</b>                                  |                    |                    |             |                    |             |
| Energy Sales - Retail                                      | 104,230,485        | 98,260,411         | 6%          | 98,543,317         | 6%          |
| COVID Assistance   | (940,198)          | -                  | n/a         | -                  | n/a         |
| City Occupation Taxes                                      | 4,746,714          | 4,636,145          | 2%          | 4,465,037          | 6%          |
| Bad Debt Expense   | (317,900)          | (194,434)          | 64%         | (182,700)          | 74%         |
| Energy Secondary Market Sales                              | 22,317,568         | 16,271,494         | 37%         | 11,510,414         | 94%         |
| Transmission of Power for Others                           | 631,489            | 675,000            | -6%         | 961,694            | -34%        |
| Broadband Revenue  | 2,178,100          | 2,159,839          | 1%          | 2,077,495          | 5%          |
| Other Revenue  | 1,100,063          | 1,194,725          | -8%         | 1,048,247          | 5%          |
| <b>TOTAL OPERATING REVENUES</b>                            | <b>133,946,321</b> | <b>123,003,180</b> | <b>9%</b>   | <b>118,423,504</b> | <b>13%</b>  |
| <b>OPERATING EXPENSES</b>                                  |                    |                    |             |                    |             |
| Purchased Power  | 77,941,189         | 66,946,029         | 16%         | 64,485,448         | 21%         |
| Purchased Transmission & Ancillary Services                | 11,160,655         | 11,026,934         | 1%          | 11,181,370         | 0%          |
| Conservation Program                                       | (194,686)          | 248,225            | -178%       | 424,276            | -146%       |
| Total Power Supply   | 88,907,158         | 78,221,188         | 14%         | 76,091,094         | 17%         |
| Transmission Operation & Maintenance                       | 88,849             | 113,214            | -22%        | 81,903             | 8%          |
| Distribution Operation & Maintenance                       | 8,342,457          | 9,189,153          | -9%         | 8,322,420          | 0%          |
| Broadband Expense  | 855,077            | 829,044            | 3%          | 871,707            | -2%         |
| Customer Accounting, Collection & Information              | 3,386,201          | 3,459,109          | -2%         | 3,393,292          | 0%          |
| Administrative & General                                   | 6,154,891          | 6,358,752          | -3%         | 5,913,525          | 4%          |
| Subtotal before Taxes & Depreciation                       | 18,827,476         | 19,949,273         | -6%         | 18,582,847         | 1%          |
| Taxes  | 11,301,305         | 10,668,981         | 6%          | 10,769,869         | 5%          |
| Depreciation & Amortization                                | 8,211,839          | 7,782,605          | 6%          | 7,707,200          | 7%          |
| Total Other Operating Expenses                             | 38,340,620         | 38,400,859         | 0%          | 37,059,915         | 3%          |
| <b>TOTAL OPERATING EXPENSES</b>                            | <b>127,247,778</b> | <b>116,622,047</b> | <b>9%</b>   | <b>113,151,009</b> | <b>12%</b>  |
| <b>OPERATING INCOME (LOSS)</b>                             | <b>6,698,543</b>   | <b>6,381,133</b>   | <b>5%</b>   | <b>5,272,495</b>   | <b>27%</b>  |
| <b>NONOPERATING REVENUES &amp; EXPENSES</b>                |                    |                    |             |                    |             |
| Interest Income  | 331,961            | 250,670            | 32%         | 262,715            | 26%         |
| Other Income   | 284,291            | 281,940            | 1%          | 285,457            | 0%          |
| Other Expense  | -                  | -                  | n/a         | -                  | n/a         |
| Interest Expense   | (2,190,282)        | (2,180,282)        | 0%          | (1,968,324)        | 11%         |
| Debt Discount/Premium Amortization & Loss on Defeased Debt | 253,300            | 313,690            | -19%        | (195,520)          | >-200%      |
| <b>TOTAL NONOPERATING REVENUES &amp; EXPENSES</b>          | <b>(1,320,730)</b> | <b>(1,333,982)</b> | <b>-1%</b>  | <b>(1,621,271)</b> | <b>-19%</b> |
| <b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS</b>          | <b>5,377,813</b>   | <b>5,047,151</b>   | <b>7%</b>   | <b>3,651,224</b>   | <b>47%</b>  |
| <b>CAPITAL CONTRIBUTIONS</b>                               | <b>1,493,595</b>   | <b>1,853,345</b>   | <b>-19%</b> | <b>1,353,597</b>   | <b>10%</b>  |
| <b>CHANGE IN NET POSITION</b>                              | <b>6,871,407</b>   | <b>6,900,495</b>   | <b>0%</b>   | <b>5,004,821</b>   | <b>37%</b>  |
| <b>TOTAL NET POSITION, BEGINNING OF YEAR</b>               | <b>144,313,791</b> | <b>144,313,791</b> | <b>0%</b>   | <b>135,608,170</b> | <b>6%</b>   |
| <b>TOTAL NET POSITION, END OF YEAR</b>                     | <b>151,185,199</b> | <b>151,214,287</b> | <b>0%</b>   | <b>140,612,991</b> | <b>8%</b>   |



**PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY  
COMPARATIVE STATEMENT OF NET POSITION  
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

|   | 9/30/2021          | 9/30/2020          | Increase/(Decrease) |             |
|---|--------------------|--------------------|---------------------|-------------|
|   |                    |                    | Amount              | Percent     |
| <b>ASSETS</b>   |                    |                    |                     |             |
| <b>CURRENT ASSETS</b>                                     |                    |                    |                     |             |
| Cash & Cash Equivalents                                   |                    |                    |                     |             |
| Unrestricted Cash & Cash Equivalents                      | 46,803,828         | 36,634,578         | \$10,169,250        |             |
| Restricted Construction Account                           | -                  | 15,819,079         | (15,819,079)        |             |
| Investments   | -                  | -                  | -                   |             |
| Designated Debt Service Reserve Fund                      | -                  | 2,612,152          | (2,612,152)         |             |
| Designated Power Market Volly                             | 8,000,000          | 1,229,169          | 6,770,831           |             |
| Designated Special Capital Rsv                            | 4,498,789          | -                  | 4,498,789           |             |
| Designated Customer Deposits                              | 1,900,000          | 1,900,000          | -                   |             |
| Accounts Receivable, net                                  | 10,908,142         | 12,584,275         | (1,676,133)         |             |
| BPA Prepay Receivable                                     | 600,000            | 600,000            | -                   |             |
| Accrued Interest Receivable                               | -                  | -                  | -                   |             |
| Wholesale Power Receivable                                | 2,489,061          | 962,231            | 1,526,830           |             |
| Accrued Unbilled Revenue                                  | 3,640,000          | 3,253,000          | 387,000             |             |
| Inventory Materials & Supplies                            | 6,290,859          | 6,654,978          | (364,119)           |             |
| Prepaid Expenses & Option Premiums                        | 380,889            | 393,219            | (12,330)            |             |
| <b>Total Current Assets</b>                               | <b>85,511,567</b>  | <b>82,642,681</b>  | <b>2,868,886</b>    | <b>3%</b>   |
| <b>NONCURRENT ASSETS</b>                                  |                    |                    |                     |             |
| Restricted Bond Reserve Fund                              | 108,200            | 1,107,865          | (999,665)           |             |
| Other Receivables   | 186,062            | 353,101            | (167,039)           |             |
| Preliminary Surveys                                       | 85,411             | 50,168             | 35,243              |             |
| BPA Prepay Receivable                                     | 3,600,000          | 4,200,000          | (600,000)           |             |
| Deferred Purchased Power Costs                            | 4,253,127          | 5,541,539          | (1,288,412)         |             |
|   | <b>8,232,799</b>   | <b>11,252,672</b>  | <b>(2,419,873)</b>  | <b>-27%</b> |
| <b>Utility Plant</b>                                      |                    |                    |                     |             |
| Land and Intangible Plant                                 | 4,285,781          | 3,946,673          | 339,109             |             |
| Electric Plant in Service                                 | 365,020,168        | 345,086,353        | 19,933,815          |             |
| Construction Work in Progress                             | 5,367,572          | 9,745,552          | (4,377,980)         |             |
| Accumulated Depreciation                                  | (220,837,876)      | (212,575,488)      | (8,262,388)         |             |
| <b>Net Utility Plant</b>                                  | <b>153,835,645</b> | <b>146,203,090</b> | <b>7,632,555</b>    | <b>5%</b>   |
| <b>Total Noncurrent Assets</b>                            | <b>162,068,445</b> | <b>157,455,762</b> | <b>4,612,683</b>    | <b>3%</b>   |
| <b>Total Assets</b>                                       | <b>247,580,012</b> | <b>240,098,443</b> | <b>7,481,569</b>    | <b>3%</b>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                     |                    |                    |                     |             |
| Unamortized Loss on Defeased Debt                         | 31,808             | 175,733            | (143,925)           |             |
| Pension Deferred Outflow                                  | 1,541,887          | 1,300,658          | 241,229             |             |
| Accumulated Decrease in Fair Value of Hedging Derivatives | 255,584            | 751,186            | (495,602)           |             |
| <b>Total Deferred Outflows of Resources</b>               | <b>1,829,279</b>   | <b>2,227,577</b>   | <b>(398,298)</b>    |             |
| <b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>  | <b>249,409,291</b> | <b>242,326,019</b> | <b>7,083,271</b>    | <b>3%</b>   |

**PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY  
COMPARATIVE STATEMENT OF NET POSITION  
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES**

|  | 9/30/2021          | 9/29/2020           | Increase/(Decrease) |             |
|--|--------------------|---------------------|---------------------|-------------|
|  |                    |                     | Amount              | Percent     |
| <b>LIABILITIES</b>   |                    |                     |                     |             |
| <b>CURRENT LIABILITIES</b>   |                    |                     |                     |             |
| Warrants Outstanding   | -                  | -                   | \$0                 |             |
| Accounts Payable   | 9,836,232          | 10,064,348          | (228,116)           |             |
| Customer Deposits  | 1,704,438          | 1,981,147           | (276,709)           |             |
| Accrued Taxes Payable  | 2,775,809          | 2,654,000           | 121,809             |             |
| Other Current & Accrued Liabilities                                      | 3,269,689          | 2,992,275           | 277,414             |             |
| Accrued Interest Payable   | 1,168,120          | 873,120             | 295,001             |             |
| Revenue Bonds, Current Portion   | 3,115,000          | -                   | 3,115,000           |             |
| <b>Total Current Liabilities</b>   | <b>21,869,287</b>  | <b>18,564,889</b>   | <b>3,304,399</b>    | <b>18%</b>  |
| <b>NONCURRENT LIABILITIES</b>  |                    |                     |                     |             |
| 2010 Bond Issue  | 17,345,000         | 17,345,000          | -                   |             |
| 2011 Bond Issue  | -                  | -                   | -                   |             |
| 2016 Bond Issue  | 22,470,000         | 22,470,000          | -                   |             |
| 2020 Bond Issue  | 20,380,000         | 23,495,000          | (3,115,000)         |             |
| Unamortized Premium & Discount   | 5,876,148          | 6,342,912           | (466,764)           |             |
| Pension Liability  | 4,944,524          | 5,017,752           | (73,228)            |             |
| Deferred Revenue   | 1,085,914          | 1,430,752           | (344,838)           |             |
| BPA Prepay Incentive Credit  | 1,128,823          | 1,290,079           | (161,256)           |             |
| Other Liabilities  | 695,644            | 1,155,967           | (460,322)           |             |
| <b>Total Noncurrent Liabilities</b>                                      | <b>73,926,053</b>  | <b>78,547,462</b>   | <b>(1,506,409)</b>  | <b>-6%</b>  |
| <b>Total Liabilities</b>   | <b>95,795,341</b>  | <b>97,112,351</b>   | <b>1,797,990</b>    | <b>-1%</b>  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                     |                    |                     |                     |             |
| Unamortized Gain on Defeased Debt  | -                  | -                   | -                   |             |
| Pension Deferred Inflow  | 1,742,892          | 3,204,807           | (1,461,915)         |             |
| Accumulated Increase in Fair Value of Hedging Derivatives                | 685,859            | 1,395,871           | (710,012)           |             |
| <b>Total Deferred Inflows of Resources</b>                               | <b>2,428,751</b>   | <b>4,600,678</b>    | <b>(2,171,927)</b>  | <b>-47%</b> |
| <b>NET POSITION</b>  |                    |                     |                     |             |
| Net Investment in Capital Assets   | 84,681,305         | 92,544,990          | (7,863,684)         |             |
| Restricted for Debt Service  | 108,200            | 1,107,865           | (999,665)           |             |
| Unrestricted   | 66,395,693         | 46,960,136          | 19,435,558          |             |
| <b>Total Net Position</b>  | <b>151,185,199</b> | <b>140,612,991</b>  | <b>10,572,208</b>   | <b>8%</b>   |
| <b>TOTAL NET POSITION, LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b> | <b>249,409,291</b> | <b>242,326,019</b>  | <b>7,083,271</b>    | <b>3%</b>   |
| <b>CURRENT RATIO:</b><br>(Current Assets / Current Liabilities)          | <b>3.91:1</b>      | <b>4.45:1</b>       |                     |             |
| <b>WORKING CAPITAL:</b><br>(Current Assets less Current Liabilities)     | <b>63,642,280</b>  | <b>\$64,077,792</b> | <b>(\$435,513)</b>  | <b>-1%</b>  |

**PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY**  
**ENERGY STATISTICAL DATA**  
**CURRENT MONTH**

|  | 9/30/2021           |                     |                    | 9/30/2020           |             |                    |              |            |
|--|---------------------|---------------------|--------------------|---------------------|-------------|--------------------|--------------|------------|
|  | ACTUAL              | BUDGET              | PCT VAR            | ACTUAL              | PCT VAR     |                    |              |            |
| <b>ENERGY SALES RETAIL - REVENUE</b>                       |                     |                     |                    |                     |             |                    |              |            |
| Residential  | \$4,598,390         | \$4,824,784         | -5%                | 4,967,948           | -7%         |                    |              |            |
| Covid Assistance   | (\$98,099)          | -                   | n/a                | -                   | n/a         |                    |              |            |
| Small General Service                                      | 772,833             | 769,575             | 0%                 | 778,845             | -1%         |                    |              |            |
| Medium General Service                                     | 1,165,897           | 1,096,388           | 6%                 | 1,097,284           | 6%          |                    |              |            |
| Large General Service                                      | 1,498,443           | 1,272,428           | 18%                | 1,325,000           | 13%         |                    |              |            |
| Large Industrial   | 250,931             | 273,735             | -8%                | 236,473             | 6%          |                    |              |            |
| Small Irrigation   | 126,708             | 126,241             | 0%                 | 144,883             | -13%        |                    |              |            |
| Large Irrigation   | 2,054,135           | 1,992,627           | 3%                 | 2,220,975           | -8%         |                    |              |            |
| Street Lights  | 18,271              | 18,277              | 0%                 | 18,335              | 0%          |                    |              |            |
| Security Lights  | 20,301              | 24,814              | -18%               | 21,274              | -5%         |                    |              |            |
| Unmetered Accounts   | 17,659              | 17,729              | 0%                 | 18,266              | -3%         |                    |              |            |
| <b>Billed Revenues Before Taxes &amp; Unbilled Revenue</b> | <b>\$10,425,469</b> | <b>\$10,416,598</b> | <b>0%</b>          | <b>\$10,829,283</b> | <b>-4%</b>  |                    |              |            |
| Unbilled Revenue   | (927,000)           | (927,000)           | 0%                 | (1,172,000)         | -21%        |                    |              |            |
| <b>Energy Sales Retail Subtotal</b>                        | <b>\$9,498,469</b>  | <b>\$9,489,598</b>  | <b>0%</b>          | <b>\$9,657,283</b>  | <b>-2%</b>  |                    |              |            |
| City Occupation Taxes                                      | 498,691             | 515,127             | -3%                | 506,956             | -2%         |                    |              |            |
| Bad Debt Expense (0.32% of retail sales)                   | (18,300)            | (19,732)            | -7%                | (19,900)            | -8%         |                    |              |            |
| <b>TOTAL SALES - REVENUE</b>                               | <b>\$9,978,860</b>  | <b>\$9,984,993</b>  | <b>0%</b>          | <b>\$10,144,339</b> | <b>-2%</b>  |                    |              |            |
| <b>ENERGY SALES RETAIL - kWh</b>                           |                     |                     |                    |                     |             |                    |              |            |
|  |                     | aMW                 |                    | aMW                 |             | aMW                |              |            |
| Residential  | 50,598,955          | 70.3                | 53,852,441         | 74.8                | -6%         | 55,803,408         | 77.5         | -9%        |
| Small General Service                                      | 10,091,451          | 14.0                | 10,074,060         | 14.0                | 0%          | 10,182,917         | 14.1         | -1%        |
| Medium General Service                                     | 15,571,866          | 21.6                | 14,603,032         | 20.3                | 7%          | 14,896,135         | 20.7         | 5%         |
| Large General Service                                      | 22,774,940          | 31.6                | 19,332,864         | 26.9                | 18%         | 20,221,640         | 28.1         | 13%        |
| Large Industrial   | 4,382,520           | 6.1                 | 4,897,133          | 6.8                 | -11%        | 4,082,880          | 5.7          | 7%         |
| Small Irrigation   | 1,862,438           | 2.6                 | 1,873,413          | 2.6                 | -1%         | 2,137,220          | 3.0          | -13%       |
| Large Irrigation   | 34,640,764          | 48.1                | 34,561,794         | 48.0                | 0%          | 37,440,661         | 52.0         | -7%        |
| Street Lights  | 211,858             | 0.3                 | 210,198            | 0.3                 | 1%          | 212,217            | 0.3          | 0%         |
| Security Lights  | 69,481              | 0.1                 | 81,332             | 0.1                 | -15%        | 76,386             | 0.1          | -9%        |
| Unmetered Accounts   | 248,973             | 0.3                 | 249,700            | 0.3                 | 0%          | 257,561            | 0.4          | -3%        |
| <b>TOTAL kWh BILLED</b>                                    | <b>140,453,246</b>  | <b>195.1</b>        | <b>139,735,968</b> | <b>194.1</b>        | <b>1%</b>   | <b>145,311,025</b> | <b>201.8</b> | <b>-3%</b> |
| <b>NET POWER COST</b>                                      |                     |                     |                    |                     |             |                    |              |            |
| <b>BPA Power Costs</b>                                     |                     |                     |                    |                     |             |                    |              |            |
| Slice  | \$2,709,238         | \$2,709,238         | 0%                 | \$2,709,238         | 0%          |                    |              |            |
| Block  | 2,164,579           | 2,164,594           | 0%                 | 2,157,086           | 0%          |                    |              |            |
| Subtotal   | 4,873,817           | 4,873,832           | 0%                 | 4,866,324           | 0%          |                    |              |            |
| Other Power Purchases                                      | 2,052,048           | 1,516,570           | 35%                | 1,173,912           | 75%         |                    |              |            |
| Frederickson   | 2,261,600           | 1,401,276           | 61%                | 1,465,146           | 54%         |                    |              |            |
| Transmission   | 967,672             | 957,412             | 1%                 | 977,806             | -1%         |                    |              |            |
| Ancillary  | 214,699             | 279,319             | -23%               | 284,524             | -25%        |                    |              |            |
| Conservation Program                                       | (306,143)           | 28,585              | >-200%             | 349                 | >-200%      |                    |              |            |
| Gross Power Costs  | 10,063,693          | 9,056,993           | 11%                | 8,768,061           | 15%         |                    |              |            |
| Less Secondary Market Sales-Energy                         | (3,549,601)         | (2,836,916)         | 25%                | (1,210,183)         | 193%        |                    |              |            |
| Less Secondary Market Sales-Gas                            | (857,338)           | -                   | n/a                | (164,442)           | >200%       |                    |              |            |
| Less Transmission of Power for Others                      | (53,280)            | (75,000)            | -29%               | (174,767)           | -70%        |                    |              |            |
| <b>NET POWER COSTS</b>                                     | <b>\$5,603,474</b>  | <b>\$6,145,078</b>  | <b>-9%</b>         | <b>7,218,669</b>    | <b>-22%</b> |                    |              |            |
| <b>NET POWER - kWh</b>                                     |                     |                     |                    |                     |             |                    |              |            |
| <b>BPA Power</b>   |                     |                     |                    |                     |             |                    |              |            |
| Slice  | 58,778,000          | 81.6                | 65,918,209         | 91.6                | -11%        | 64,305,000         | 89.3         | -9%        |
| Block  | 65,929,000          | 91.6                | 65,929,006         | 91.6                | 0%          | 65,597,000         | 91.1         | 1%         |
| Subtotal   | 124,707,000         | 173.2               | 131,847,215        | 183.1               | -5%         | 129,902,000        | 180.4        | -4%        |
| Other Power Purchases                                      | 13,239,000          | 18.4                | 37,327,656         | 51.8                | -65%        | 13,785,000         | 19.1         | -4%        |
| Frederickson   | 35,993,000          | 50.0                | 36,000,000         | 50.0                | 0%          | 36,000,000         | 50.0         | 0%         |
| Gross Power kWh  | 173,939,000         | 241.6               | 205,174,871        | 285.0               | -15%        | 179,687,000        | 249.6        | -3%        |
| Less Secondary Market Sales                                | (38,289,000)        | (53.2)              | (70,904,428)       | (98.5)              | -46%        | (39,469,000)       | (54.8)       | -3%        |
| Less Transmission Losses/Imbalance                         | (4,388,000)         | (6.1)               | (2,134,372)        | (3.0)               | 106%        | (4,312,000)        | (6.0)        | 2%         |
| <b>NET POWER - kWh</b>                                     | <b>131,262,000</b>  | <b>182.3</b>        | <b>132,136,072</b> | <b>183.5</b>        | <b>-1%</b>  | <b>135,906,000</b> | <b>188.8</b> | <b>-3%</b> |
| <b>COST PER MWh: (dollars)</b>                             |                     |                     |                    |                     |             |                    |              |            |
| Gross Power Cost (average)                                 | \$57.86             | \$44.14             | 31%                | \$48.80             | 19%         |                    |              |            |
| Net Power Cost   | \$42.69             | \$46.51             | -8%                | \$53.12             | -20%        |                    |              |            |
| BPA Power Cost   | \$39.08             | \$36.97             | 6%                 | \$37.46             | 4%          |                    |              |            |
| Secondary Market Sales                                     | \$92.71             | \$40.01             | 132%               | \$30.66             | >200%       |                    |              |            |
| <b>ACTIVE SERVICE LOCATIONS:</b>                           |                     |                     |                    |                     |             |                    |              |            |
| Residential  | 46,785              |                     |                    | 46,164              | 1%          |                    |              |            |
| Small General Service                                      | 5,176               |                     |                    | 5,159               | 0%          |                    |              |            |
| Medium General Service                                     | 824                 |                     |                    | 808                 | 2%          |                    |              |            |
| Large General Service                                      | 179                 |                     |                    | 170                 | 5%          |                    |              |            |
| Large Industrial   | 5                   |                     |                    | 5                   | 0%          |                    |              |            |
| Small Irrigation   | 561                 |                     |                    | 561                 | 0%          |                    |              |            |
| Large Irrigation   | 437                 |                     |                    | 436                 | 0%          |                    |              |            |
| Street Lights  | 9                   |                     |                    | 9                   | 0%          |                    |              |            |
| Security Lights  | 1,841               |                     |                    | 1,825               | 1%          |                    |              |            |
| Unmetered Accounts   | 382                 |                     |                    | 379                 | 1%          |                    |              |            |
| <b>TOTAL</b>   | <b>56,199</b>       |                     |                    | <b>55,516</b>       | <b>1%</b>   |                    |              |            |







PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY

KWH SALES

MONTHLY ACTIVITY

|                        | January     | February    | March       | April       | May         | June        | July        | August      | September   | October     | November    | December    | Total         |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| <b>Street Lights</b>   |             |             |             |             |             |             |             |             |             |             |             |             |               |
| 2017                   | 211,349     | 211,253     | 211,253     | 211,253     | 211,253     | 211,253     | 211,253     | 211,253     | 211,253     | 211,238     | 211,125     | 211,046     | 2,534,782     |
| 2018                   | 211,046     | 211,337     | 211,343     | 211,310     | 211,310     | 211,310     | 211,310     | 211,634     | 211,650     | 211,640     | 211,640     | 211,751     | 2,537,281     |
| 2019                   | 211,760     | 211,838     | 212,534     | 212,284     | 212,278     | 212,312     | 212,310     | 212,134     | 212,107     | 212,001     | 212,128     | 212,123     | 2,545,809     |
| 2020                   | 212,339     | 212,322     | 212,312     | 212,303     | 212,320     | 212,320     | 212,235     | 212,180     | 212,217     | 212,255     | 212,277     | 212,181     | 2,547,261     |
| 2021                   | 212,181     | 16,848      | 256,651     | 212,085     | 212,079     | 212,201     | 211,766     | 211,772     | 211,858     |             |             |             | 1,757,441     |
| <b>Security Lights</b> |             |             |             |             |             |             |             |             |             |             |             |             |               |
| 2017                   | 100,963     | 100,920     | 91,650      | 91,545      | 91,424      | 91,134      | 90,782      | 90,860      | 90,850      | 90,827      | 90,504      | 90,659      | 1,112,118     |
| 2018                   | 85,112      | 90,490      | 90,144      | 89,927      | 85,656      | 84,953      | 84,383      | 84,206      | 83,941      | 83,334      | 82,782      | 82,681      | 1,027,609     |
| 2019                   | 82,454      | 81,715      | 81,981      | 81,924      | 81,362      | 81,210      | 81,090      | 80,347      | 80,026      | 79,542      | 79,051      | 78,563      | 969,265       |
| 2020                   | 77,796      | 77,778      | 77,607      | 77,560      | 77,450      | 77,444      | 77,477      | 77,184      | 76,386      | 76,317      | 75,878      | 75,205      | 924,082       |
| 2021                   | 74,619      | 71,765      | 72,618      | 71,387      | 71,078      | 70,585      | 70,405      | 69,807      | 69,481      |             |             |             | 641,745       |
| <b>Unmetered</b>       |             |             |             |             |             |             |             |             |             |             |             |             |               |
| 2017                   | 253,915     | 253,915     | 253,715     | 253,715     | 253,715     | 253,715     | 253,715     | 253,715     | 253,715     | 253,715     | 253,926     | 252,929     | 3,044,405     |
| 2018                   | 242,804     | 254,823     | 255,332     | 255,332     | 245,684     | 245,684     | 245,684     | 245,745     | 245,945     | 245,945     | 245,945     | 245,945     | 2,974,868     |
| 2019                   | 245,945     | 246,158     | 246,223     | 246,223     | 246,485     | 246,879     | 246,956     | 246,964     | 242,539     | 256,297     | 254,791     | 245,773     | 2,971,233     |
| 2020                   | 259,485     | 252,398     | 237,371     | 257,607     | 248,205     | 244,164     | 259,734     | 253,890     | 257,561     | 247,785     | 245,763     | 259,263     | 3,023,226     |
| 2021                   | 260,674     | 233,232     | 251,861     | 265,537     | 249,196     | 248,907     | 248,973     | 248,973     | 248,973     |             |             |             | 2,256,326     |
| <b>Total</b>           |             |             |             |             |             |             |             |             |             |             |             |             |               |
| 2017                   | 169,666,306 | 148,622,712 | 125,871,431 | 115,839,710 | 142,450,672 | 191,745,517 | 215,480,429 | 194,580,364 | 139,239,635 | 110,223,374 | 107,050,475 | 124,283,747 | 1,785,054,372 |
| 2018                   | 144,683,688 | 119,563,310 | 121,242,417 | 122,756,163 | 156,210,177 | 187,714,771 | 212,098,721 | 195,724,064 | 137,602,515 | 108,626,599 | 107,295,007 | 127,329,290 | 1,740,846,722 |
| 2019                   | 132,487,564 | 145,049,552 | 142,863,640 | 121,424,368 | 144,161,328 | 195,308,529 | 193,298,964 | 191,217,955 | 140,891,753 | 112,397,590 | 115,503,439 | 131,558,519 | 1,766,163,201 |
| 2020                   | 133,120,240 | 125,944,925 | 121,723,756 | 139,909,475 | 139,961,171 | 174,946,396 | 204,295,209 | 206,369,147 | 145,311,025 | 113,406,431 | 107,638,121 | 126,799,838 | 1,739,425,734 |
| 2021                   | 133,483,378 | 131,430,196 | 125,684,790 | 142,021,458 | 168,964,463 | 204,182,017 | 233,524,779 | 193,782,244 | 140,453,246 | -           | -           | -           | 1,473,526,571 |

**PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY  
CAPITAL ADDITIONS AND RETIREMENTS  
CURRENT MONTH**

|                                      | BALANCE<br>8/31/2021 | ADDITIONS        | RETIREMENTS     | BALANCE<br>9/30/2021 |
|--------------------------------------|----------------------|------------------|-----------------|----------------------|
| <b>INTANGIBLE PLANT:</b>             |                      |                  |                 |                      |
| Organizations                        | \$28,379             | \$0              | \$0             | \$28,379             |
| Franchises & Consents                | 10,022               | -                | -               | 10,022               |
| Miscellaneous & Intangible Plant     | 29,078               | -                | -               | 29,078               |
| <b>TOTAL</b>                         | <b>\$67,479</b>      | <b>-</b>         | <b>-</b>        | <b>67,479</b>        |
| <b>GENERATION PLANT:</b>             |                      |                  |                 |                      |
| Land & Land Rights                   | -                    | -                | -               | -                    |
| Structures & Improvements            | 1,141,911            | -                | -               | 1,141,911            |
| Fuel Holders & Accessories           | -                    | -                | -               | -                    |
| Other Electric Generation            | 770,459              | -                | -               | 770,459              |
| Accessory Electric Equipment         | -                    | -                | -               | -                    |
| Miscellaneous Power Plant Equipment  | -                    | -                | -               | -                    |
| <b>TOTAL</b>                         | <b>1,912,370</b>     | <b>-</b>         | <b>-</b>        | <b>1,912,370</b>     |
| <b>TRANSMISSION PLANT:</b>           |                      |                  |                 |                      |
| Land & Land Rights                   | 156,400              | -                | -               | 156,400              |
| Clearing Land & Right Of Ways        | 25,544               | -                | -               | 25,544               |
| Transmission Station Equipment       | 832,047              | -                | -               | 832,047              |
| Towers & Fixtures                    | 256,175              | -                | -               | 256,175              |
| Poles & Fixtures                     | 5,147,505            | -                | -               | 5,147,505            |
| Overhead Conductor & Devices         | 4,165,989            | -                | -               | 4,165,989            |
| <b>TOTAL</b>                         | <b>10,583,660</b>    | <b>-</b>         | <b>-</b>        | <b>10,583,660</b>    |
| <b>DISTRIBUTION PLANT:</b>           |                      |                  |                 |                      |
| Land & Land Rights                   | 2,542,870            | 2,291            | -               | 2,545,161            |
| Structures & Improvements            | 295,502              | -                | -               | 295,502              |
| Station Equipment                    | 53,135,921           | 199,167          | (39,567)        | 53,295,521           |
| Poles, Towers & Fixtures             | 23,805,617           | 86,394           | (6,407)         | 23,885,604           |
| Overhead Conductor & Devices         | 15,698,580           | 104,513          | (26,644)        | 15,776,449           |
| Underground Conduit                  | 43,529,169           | 198,782          | (7,758)         | 43,720,193           |
| Underground Conductor & Devices      | 55,839,441           | 163,379          | (6,691)         | 55,996,129           |
| Line Transformers                    | 35,696,634           | 15,526           | -               | 35,712,160           |
| Services-Overhead                    | 3,201,376            | 4,562            | -               | 3,205,938            |
| Services-Underground                 | 22,598,002           | 74,543           | -               | 22,672,545           |
| Meters                               | 11,139,704           | 69,120           | -               | 11,208,824           |
| Security Lighting                    | 884,997              | 928              | -               | 885,925              |
| Street Lighting                      | 792,144              | -                | -               | 792,144              |
| SCADA System                         | 3,060,907            | -                | -               | 3,060,907            |
| <b>TOTAL</b>                         | <b>272,220,864</b>   | <b>919,205</b>   | <b>(87,067)</b> | <b>273,053,002</b>   |
| <b>GENERAL PLANT:</b>                |                      |                  |                 |                      |
| Land & Land Rights                   | 1,130,759            | -                | -               | 1,130,759            |
| Structures & Improvements            | 19,731,401           | 6,167            | -               | 19,737,568           |
| Information Systems & Technology     | 10,796,776           | -                | -               | 10,796,776           |
| Transportation Equipment             | 9,676,137            | -                | -               | 9,676,137            |
| Stores Equipment                     | 54,108               | -                | -               | 54,108               |
| Tools, Shop & Garage Equipment       | 537,018              | -                | -               | 537,018              |
| Laboratory Equipment                 | 680,168              | -                | -               | 680,168              |
| Communication Equipment              | 2,281,397            | -                | -               | 2,281,397            |
| Broadband Equipment                  | 25,807,217           | 190,669          | -               | 25,997,886           |
| Miscellaneous Equipment              | 1,141,835            | -                | -               | 1,141,835            |
| Other Capitalized Costs              | 11,295,347           | -                | -               | 11,295,347           |
| <b>TOTAL</b>                         | <b>83,132,163</b>    | <b>196,836</b>   | <b>-</b>        | <b>83,328,999</b>    |
| <b>TOTAL ELECTRIC PLANT ACCOUNTS</b> | <b>367,916,536</b>   | <b>1,116,041</b> | <b>(87,067)</b> | <b>368,945,510</b>   |
| <b>PLANT HELD FOR FUTURE USE</b>     | <b>360,438</b>       | <b>-</b>         | <b>-</b>        | <b>360,438</b>       |
| <b>CONSTRUCTION WORK IN PROGRESS</b> | <b>5,396,691</b>     | <b>(29,119)</b>  | <b>-</b>        | <b>5,367,572</b>     |
| <b>TOTAL CAPITAL</b>                 | <b>373,673,665</b>   | <b>1,086,922</b> | <b>(87,067)</b> | <b>\$374,673,520</b> |

**\$2,206,549 Budget**

**PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY  
CAPITAL ADDITIONS AND RETIREMENTS  
YEAR TO DATE**

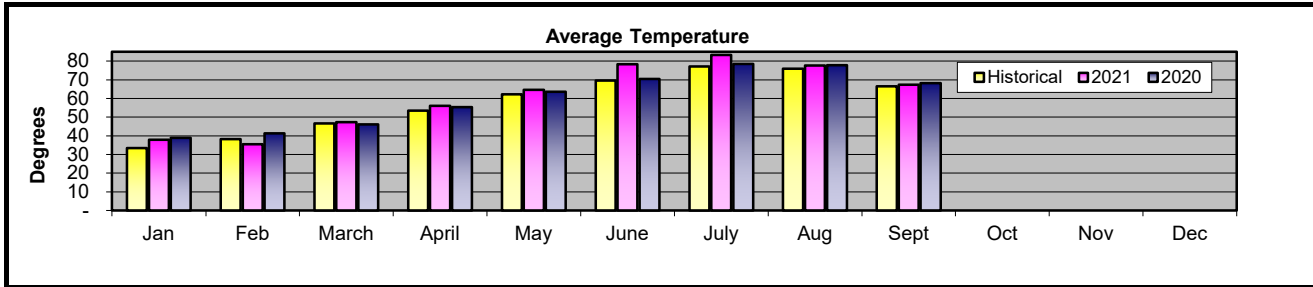
|                                      | BALANCE<br>12/31/2019 | ADDITIONS          | RETIREMENTS          | BALANCE<br>9/30/2021 |
|--------------------------------------|-----------------------|--------------------|----------------------|----------------------|
| <b>INTANGIBLE PLANT:</b>             |                       |                    |                      |                      |
| Organizations                        | \$28,379              | \$0                | \$0                  | \$28,379             |
| Franchises & Consents                | 10,022                | -                  | -                    | 10,022               |
| Miscellaneous & Intangible Plant     | 29,078                | -                  | -                    | 29,078               |
| <b>TOTAL</b>                         | <b>\$67,479</b>       | <b>-</b>           | <b>-</b>             | <b>67,479</b>        |
| <b>GENERATION PLANT:</b>             |                       |                    |                      |                      |
| Land & Land Rights                   | -                     | -                  | -                    | -                    |
| Structures & Improvements            | 1,141,911             | -                  | -                    | 1,141,911            |
| Fuel Holders & Accessories           | -                     | -                  | -                    | -                    |
| Other Electric Generation            | 770,459               | -                  | -                    | 770,459              |
| Accessory Electric Equipment         | -                     | -                  | -                    | -                    |
| Miscellaneous Power Plant Equipment  | -                     | -                  | -                    | -                    |
| <b>TOTAL</b>                         | <b>1,912,370</b>      | <b>-</b>           | <b>-</b>             | <b>1,912,370</b>     |
| <b>TRANSMISSION PLANT:</b>           |                       |                    |                      |                      |
| Land & Land Rights                   | 156,400               | -                  | -                    | 156,400              |
| Clearing Land & Right Of Ways        | 25,544                | -                  | -                    | 25,544               |
| Transmission Station Equipment       | 832,047               | -                  | -                    | 832,047              |
| Towers & Fixtures                    | 256,175               | -                  | -                    | 256,175              |
| Poles & Fixtures                     | 5,179,902             | (17,652)           | (14,745)             | 5,147,505            |
| Overhead Conductor & Devices         | 4,092,058             | 92,154             | (18,223)             | 4,165,989            |
| <b>TOTAL</b>                         | <b>10,542,126</b>     | <b>74,502</b>      | <b>(32,968)</b>      | <b>10,583,660</b>    |
| <b>DISTRIBUTION PLANT:</b>           |                       |                    |                      |                      |
| Land & Land Rights                   | 2,179,901             | 376,525            | (11,265)             | 2,545,161            |
| Structures & Improvements            | 295,502               | -                  | -                    | 295,502              |
| Station Equipment                    | 49,162,571            | 4,325,585          | (192,635)            | 53,295,521           |
| Poles, Towers & Fixtures             | 23,105,283            | 900,915            | (120,594)            | 23,885,604           |
| Overhead Conductor & Devices         | 15,330,852            | 532,348            | (86,751)             | 15,776,449           |
| Underground Conduit                  | 41,583,827            | 2,152,066          | (15,700)             | 43,720,193           |
| Underground Conductor & Devices      | 54,054,378            | 2,440,234          | (498,483)            | 55,996,129           |
| Line Transformers                    | 34,301,680            | 1,563,433          | (152,953)            | 35,712,160           |
| Services-Overhead                    | 3,154,389             | 70,886             | (19,337)             | 3,205,938            |
| Services-Underground                 | 22,236,464            | 648,927            | (212,846)            | 22,672,545           |
| Meters                               | 10,948,087            | 260,737            | -                    | 11,208,824           |
| Security Lighting                    | 875,632               | 14,806             | (4,513)              | 885,925              |
| Street Lighting                      | 790,462               | 3,276              | (1,594)              | 792,144              |
| SCADA System                         | 2,845,970             | 214,937            | -                    | 3,060,907            |
| <b>TOTAL</b>                         | <b>260,864,998</b>    | <b>13,504,675</b>  | <b>(1,316,671)</b>   | <b>273,053,002</b>   |
| <b>GENERAL PLANT:</b>                |                       |                    |                      |                      |
| Land & Land Rights                   | 1,130,759             | -                  | -                    | 1,130,759            |
| Structures & Improvements            | 19,406,801            | 330,767            | -                    | 19,737,568           |
| Information Systems & Technology     | 10,484,152            | 356,524            | (43,900)             | 10,796,776           |
| Transportation Equipment             | 9,175,726             | 530,701            | (30,290)             | 9,676,137            |
| Stores Equipment                     | 54,108                | -                  | -                    | 54,108               |
| Tools, Shop & Garage Equipment       | 521,852               | 15,166             | -                    | 537,018              |
| Laboratory Equipment                 | 628,545               | 51,623             | -                    | 680,168              |
| Communication Equipment              | 2,578,636             | 318,817            | (616,056)            | 2,281,397            |
| Broadband Equipment                  | 25,150,469            | 855,660            | (8,243)              | 25,997,886           |
| Miscellaneous Equipment              | 1,141,835             | -                  | -                    | 1,141,835            |
| Other Capitalized Costs              | 11,295,347            | -                  | -                    | 11,295,347           |
| <b>TOTAL</b>                         | <b>81,568,230</b>     | <b>2,459,258</b>   | <b>(698,489)</b>     | <b>83,328,999</b>    |
| <b>TOTAL ELECTRIC PLANT ACCOUNTS</b> | <b>354,955,203</b>    | <b>16,038,435</b>  | <b>(2,048,128)</b>   | <b>368,945,510</b>   |
| <b>PLANT HELD FOR FUTURE USE</b>     | <b>388,589</b>        | <b>-</b>           | <b>(28,151)</b>      | <b>360,438</b>       |
| <b>CONSTRUCTION WORK IN PROGRESS</b> | <b>8,167,249</b>      | <b>(2,799,677)</b> | <b>-</b>             | <b>5,367,572</b>     |
| <b>TOTAL CAPITAL</b>                 | <b>363,511,041</b>    | <b>13,238,758</b>  | <b>(\$2,076,279)</b> | <b>\$374,673,520</b> |

**\$16,519,254 Budget**

**PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY  
STATEMENT OF CASH FLOWS**

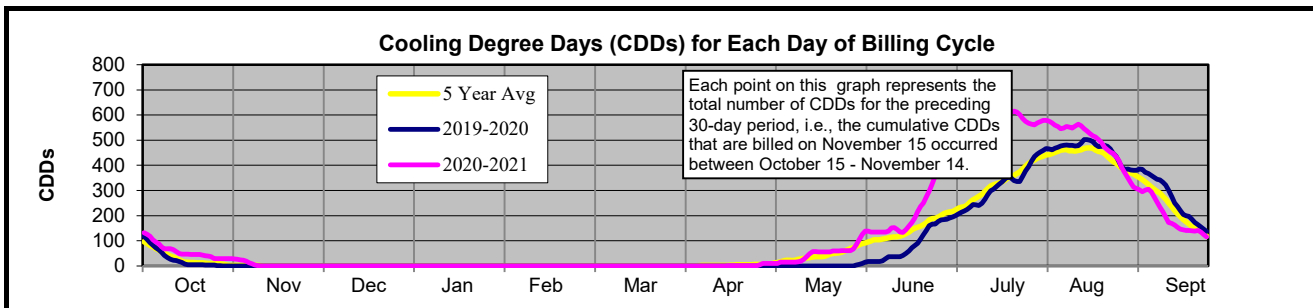
|   | YTD<br>9/30/21      | Monthly<br>9/30/21  |
|---|---------------------|---------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                     |                     |
| Cash Received from Customers and Counterparties   | \$133,996,741       | \$17,190,307        |
| Cash Paid to Suppliers and Counterparties   | (96,950,338)        | (12,940,940)        |
| Cash Paid to Employees  | (12,268,936)        | (1,757,663)         |
| Taxes Paid  | (12,242,590)        | (1,564,110)         |
| <b>Net Cash Provided by Operating Activities</b>  | <b>12,534,877</b>   | <b>927,594</b>      |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                                      |                     |                     |
| Other Interest Expense  | (30,000)            | (10,222)            |
| <b>Net Cash Used by Noncapital Financing Activities</b>                                     | <b>(30,000)</b>     | <b>(10,222)</b>     |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                             |                     |                     |
| Acquisition of Capital Assets   | (13,100,569)        | (1,100,975)         |
| Proceeds from Sale of Revenue Bonds   | -                   | -                   |
| Surety Policy   | -                   | -                   |
| Cash Defeasance   | -                   | -                   |
| Bond Principal Paid   | -                   | -                   |
| Bond Interest Paid  | (1,117,285)         | -                   |
| Contributions in Aid of Construction  | 1,493,595           | 136,448             |
| Sale of Assets  | 102,471             | 25,601              |
| <b>Net Cash Used by Capital and Related Financing Activities</b>                            | <b>(12,621,788)</b> | <b>(938,926)</b>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |                     |                     |
| Interest Income   | 331,961             | 38,455              |
| Proceeds from Sale of Investments   | -                   | -                   |
| Purchase of Investments   | -                   | -                   |
| Joint Venture Net Revenue (Expense)   | -                   | -                   |
| <b>Net Cash Provided by Investing Activities</b>  | <b>331,961</b>      | <b>38,455</b>       |
| <b>NET INCREASE (DECREASE) IN CASH</b>  | <b>215,050</b>      | <b>16,901</b>       |
| <b>CASH BALANCE, BEGINNING</b>  | <b>\$61,095,767</b> | <b>\$61,293,916</b> |
| <b>CASH BALANCE, ENDING</b>   | <b>\$61,310,817</b> | <b>\$61,310,817</b> |
| <b>RECONCILIATION OF NET OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>  |                     |                     |
| Net Operating Revenues  | \$6,698,543         | \$537,555           |
| Adjustments to reconcile net operating income to net cash provided by operating activities: |                     |                     |
| Depreciation & Amortization   | 8,211,839           | 927,477             |
| Unbilled Revenues   | 1,427,000           | 927,000             |
| Misellaneous Other Revenue & Receipts   | 12,956              | 3,379               |
| GASB 68 Pension Expense   | -                   | -                   |
| Decrease (Increase) in Accounts Receivable  | (1,616,881)         | 1,535,295           |
| Decrease (Increase) in BPA Prepay Receivable  | 450,000             | 50,000              |
| Decrease (Increase) in Inventories  | 426,754             | 82,882              |
| Decrease (Increase) in Prepaid Expenses   | (69,689)            | 82,726              |
| Decrease (Increase) in Wholesale Power Receivable   | (1,154,421)         | (1,739,188)         |
| Decrease (Increase) in Miscellaneous Assets   | (21,754)            | (5,025)             |
| Decrease (Increase) in Prepaid Expenses and Other Charges                                   | 3,787,695           | 425,545             |
| Decrease (Increase) in Deferred Derivative Outflows   | 1,040,812           | 109,400             |
| Increase (Decrease) in Deferred Derivative Inflows  | (3,353,895)         | (377,345)           |
| Increase (Decrease) in Warrants Outstanding   | -                   | -                   |
| Increase (Decrease) in Accounts Payable   | (894,461)           | (1,422,794)         |
| Increase (Decrease) in Accrued Taxes Payable  | (941,285)           | (412,189)           |
| Increase (Decrease) in Customer Deposits  | (142,075)           | (21,989)            |
| Increase (Decrease) in BPA Prepay Incentive Credit  | (120,942)           | (13,438)            |
| Increase (Decrease) in Other Current Liabilities  | 13,352              | 112,599             |
| Increase (Decrease) in Other Credits  | (1,218,671)         | 125,704             |
| <b>Net Cash Provided by Operating Activities</b>  | <b>\$12,534,877</b> | <b>\$927,594</b>    |

**PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY**  
**WEATHER STATISTICS**  
 September 30, 2021



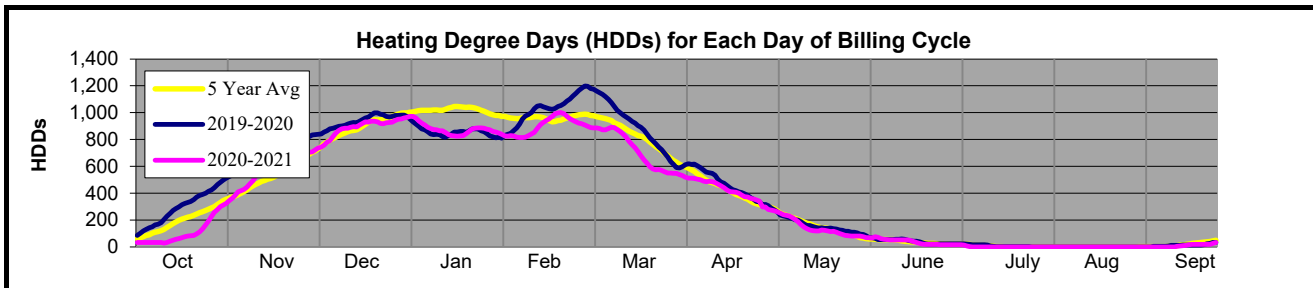
| Average Temperature |      |      |       |       |      |      |      |      |      |     |     |     |        |
|---------------------|------|------|-------|-------|------|------|------|------|------|-----|-----|-----|--------|
| Year                | Jan  | Feb  | March | April | May  | June | July | Aug  | Sept | Oct | Nov | Dec | Annual |
| Historical Avg      | 33.4 | 38.2 | 46.5  | 53.4  | 62.1 | 69.6 | 77.1 | 75.8 | 66.4 |     |     |     | 58.1   |
| 2021                | 37.9 | 35.4 | 47.3  | 56.0  | 64.5 | 78.2 | 83.2 | 77.6 | 67.3 |     |     |     | 60.8   |
| 2020                | 38.8 | 41.3 | 46.0  | 55.3  | 63.5 | 70.3 | 78.4 | 77.7 | 68.1 |     |     |     | 59.9   |
| 5-yr Avg            | 33.6 | 36.1 | 44.8  | 55.5  | 65.2 | 70.8 | 78.4 | 77.6 | 66.5 |     |     |     | 58.7   |

| Precipitation  |      |      |       |       |      |      |      |      |      |     |     |     |        |
|----------------|------|------|-------|-------|------|------|------|------|------|-----|-----|-----|--------|
| Year           | Jan  | Feb  | March | April | May  | June | July | Aug  | Sept | Oct | Nov | Dec | Annual |
| Historical Avg | 0.94 | 0.70 | 0.57  | 0.55  | 0.51 | 0.51 | 0.23 | 0.18 | 0.31 |     |     |     | 4.50   |
| 2021           | 0.70 | 0.72 | 0.05  | -     | 0.01 | 0.25 | -    | 0.02 | 0.62 |     |     |     | 2.37   |
| 2020           | 0.99 | 0.09 | 0.52  | 0.03  | 0.50 | 0.49 | -    | 0.01 | 0.18 |     |     |     | 2.81   |
| 5-yr Avg       | 1.23 | 0.83 | 0.62  | 0.66  | 0.56 | 0.33 | 0.13 | 0.49 | 0.16 |     |     |     | 5.01   |



| Cooling Degree Days by Month |     |     |       |       |     |      |      |     |      |     |     |     |       |
|------------------------------|-----|-----|-------|-------|-----|------|------|-----|------|-----|-----|-----|-------|
| Year                         | Jan | Feb | March | April | May | June | July | Aug | Sept | Oct | Nov | Dec | Total |
| 2021                         | -   | -   | -     | 10    | 67  | 412  | 563  | 390 | 106  |     |     |     | 1,548 |
| 2020                         | -   | -   | -     | 4     | 60  | 183  | 417  | 392 | 125  |     |     |     | 1,181 |
| 5-yr Avg                     | -   | -   | -     | 7     | 84  | 198  | 415  | 388 | 99   |     |     |     | 1,192 |

| Cumulative CDDs in Billing Cycle |   |   |   |    |       |       |        |        |       |  |  |  |        |
|----------------------------------|---|---|---|----|-------|-------|--------|--------|-------|--|--|--|--------|
| 2021                             | - | - | - | 16 | 1,113 | 5,345 | 17,104 | 16,424 | 6,755 |  |  |  | 46,757 |
| 2020                             | - | - | - | 6  | 501   | 3,260 | 8,530  | 14,530 | 8,710 |  |  |  | 35,537 |
| 5-yr Avg                         | - | - | - | 79 | 1,096 | 4,088 | 9,137  | 13,818 | 7,803 |  |  |  | 36,020 |



| Heating Degree Days by Month |     |     |       |       |     |      |      |     |      |     |     |     |       |
|------------------------------|-----|-----|-------|-------|-----|------|------|-----|------|-----|-----|-----|-------|
| Year                         | Jan | Feb | March | April | May | June | July | Aug | Sept | Oct | Nov | Dec | Total |
| 2021                         | 839 | 829 | 548   | 279   | 80  | 16   | -    | -   | 35   |     |     |     | 2,626 |
| 2020                         | 811 | 686 | 590   | 297   | 105 | 24   | -    | -   | 33   |     |     |     | 2,546 |
| 5-yr Avg                     | 972 | 819 | 626   | 292   | 78  | 22   | -    | 0   | 57   |     |     |     | 2,867 |

| Cumulative HDDs in Billing Cycle |        |        |        |        |       |       |     |   |     |  |  |  |         |
|----------------------------------|--------|--------|--------|--------|-------|-------|-----|---|-----|--|--|--|---------|
| 2021                             | 27,173 | 25,135 | 23,198 | 13,362 | 5,115 | 1,427 | 118 | - | 243 |  |  |  | 95,771  |
| 2020                             | 26,586 | 23,140 | 20,622 | 14,718 | 5,625 | 1,543 | 340 | - | 303 |  |  |  | 92,877  |
| 5-yr Avg                         | 31,594 | 25,898 | 24,684 | 13,780 | 5,648 | 1,355 | 299 | 2 | 444 |  |  |  | 103,706 |







# Payroll Report

Pay Period Ending September 26, 2021

| Headcount                              |                |                |                                     |
|--|----------------|----------------|-------------------------------------|
| Directorate / Department               | 2021<br>Budget | 2021<br>Actual | Over (Under)<br>Actual to<br>Budget |
| <b>Executive Ad</b>                    |                |                |                                     |
| General Manager                        | 5.00           | 5.00           | -                                   |
| Human Resources                        | 3.00           | 3.00           | -                                   |
| Communications & Governmental Affairs  | 2.00           | 2.00           | -                                   |
| <b>Finance &amp; Customer Services</b> |                |                |                                     |
| Customer Service                       | 16.00          | 16.00          | -                                   |
| Prosser Customer Service               | 4.00           | 4.00           | -                                   |
| Director of Finance                    | 2.00           | 2.00           | -                                   |
| Treasury & Risk Management             | 3.00           | 3.00           | -                                   |
| Accounting                             | 6.00           | 6.00           | -                                   |
| Contracts & Purchasing                 | 3.00           | 3.00           | -                                   |
| <b>Power Management</b>                |                |                |                                     |
| Power Management                       | 4.00           | 4.00           | -                                   |
| Energy Programs                        | 7.00           | 6.00           | (1.00)                              |
| <b>Engineering</b>                     |                |                |                                     |
| Engineering                            | 7.00           | 5.00           | (2.00)                              |
| Customer Engineering                   | 9.00           | 9.00           | -                                   |
| <b>Operations</b>                      |                |                |                                     |
| Operations                             | 6.00           | 6.00           | -                                   |
| Supt. Of Transmission & Distribution   | 33.00          | 31.00          | (2.00)                              |
| Supt. of Operations                    | 2.00           | 2.00           | -                                   |
| Meter Shop                             | 6.00           | 6.00           | -                                   |
| Transformer Shop                       | 6.00           | 6.00           | -                                   |
| Automotive Shop                        | 4.00           | 4.00           | -                                   |
| Support Services                       | 6.00           | 6.00           | -                                   |
| <b>Information Technology</b>          |                |                |                                     |
| IT Infrastructure                      | 7.00           | 7.00           | -                                   |
| IT Applications                        | 11.00          | 10.00          | (1.00)                              |
| <b>Total Positions</b>                 | <b>152.00</b>  | <b>146.00</b>  | <b>(6.00)</b>                       |

| Contingent Positions                              |                          |                       |                   |                       |                    |
|---|--------------------------|-----------------------|-------------------|-----------------------|--------------------|
|   |                          | Hours                 |                   |                       |                    |
| Position  | Department               | 2021<br>Budget        | 2021<br>September | 2021<br>Actual<br>YTD | % YTD to<br>Budget |
|   |                          | NECA Lineman/Meterman | Operations        | 1,040                 | 18                 |
| Summer Intern                                     | Engineering              | 520                   | -                 | 415                   | 80%                |
| Student Worker                                    | Warehouse                | -                     | 232               | 519                   | -                  |
| Temporary Engineer                                | Engineering              | -                     | 91                | 235                   | -                  |
| Temporary Records Clerk                           | Executive Administration | -                     | -                 | -                     | -                  |
| CSR On-Call - Prosser                             | Prosser Branch           | 2,080                 | 128               | 959                   | 46%                |
| CSR On-Call - Kennewick                           | Customer Service         | 2,600                 | 16                | 384                   | 15%                |
| <b>Total All Contingent Positions</b>             |                          | <b>6,240</b>          | <b>484</b>        | <b>4,200</b>          | <b>67%</b>         |
| <b>Contingent YTD Full Time Equivalents (FTE)</b> |                          | <b>3.00</b>           |                   | <b>2.02</b>           |                    |

| 2021 Labor Budget |                         |                           |              |
|-------------------|-------------------------|---------------------------|--------------|
| As of 9/30/2021   |                         | 75.0% through<br>the year |              |
| Labor Type        | 2021 Original<br>Budget | YTD Actual                | % Spent      |
| Regular           | \$14,899,809            | \$10,760,701              | 72.2%        |
| Overtime          | 771,322                 | 908,004                   | 117.7%       |
| Subtotal          | 15,671,131              | 11,668,705                | 74.5%        |
| Less: Mutual Aid  |                         | (87,441)                  |              |
| <b>Total</b>      | <b>\$15,671,131</b>     | <b>\$11,581,263</b>       | <b>73.9%</b> |

\* All Paid Leave includes personal leave, holidays, short-term disability, L&I, jury duty pay, and military leave pay.

