

# FINANCIAL and STATISTICAL REPORT for DECEMBER 2021



PUBLIC UTILITY DISTRICT NO. 1 OF OKANOGAN COUNTY

PUBLIC UTILITY DISTRICT NO. 1 OF OKANOGAN COUNTY

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**PUBLIC UTILITY DISTRICT NO. 1 OF OKANOGAN COUNTY**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMBINED**  
**FOR THE TWELVE CONSECUTIVE MONTH PERIODS ENDING DECEMBER 31, 2021 AND 2020**

	<b>ELECTRIC SYSTEM</b>	<b>COMMUNICATIONS SYSTEM</b>	<b>TOTALS 2021</b>	<b>TOTALS 2020</b>
<b><u>OPERATING REVENUE</u></b>				
RESIDENTIAL	\$26,182,513.66	\$0.00	\$26,182,513.66	\$24,444,808.87
GENERAL SERVICE	16,989,496.92	3,409,957.50	20,399,454.42	19,326,696.70
INDUSTRIAL	920,067.02	0.00	920,067.02	917,284.21
IRRIGATION AND FROST CONTROL	5,113,201.98	0.00	5,113,201.98	4,620,875.94
STREET LIGHTING	151,930.20	0.00	151,930.20	144,064.30
SALES FOR RESALE	3,867,947.63	0.00	3,867,947.63	3,542,928.68
TOTAL SALES	<u>\$53,225,157.41</u>	<u>\$3,409,957.50</u>	<u>\$56,635,114.91</u>	<u>\$52,996,658.70</u>
<b><u>OTHER OPERATING REVENUE</u></b>				
CARRYING CHARGES	\$20,760.00	\$616.67	\$21,376.67	\$23,312.61
MISCELLANEOUS SERVICE REVENUE	40,075.00	40,609.49	80,684.49	54,899.50
RENTS	130,505.64	0.00	130,505.64	109,280.28
OTHER OPERATING REVENUE	2,783,357.34	0.00	2,783,357.34	1,561,240.22
TOTAL OTHER REVENUE	<u>\$2,974,697.98</u>	<u>\$41,226.16</u>	<u>\$3,015,924.14</u>	<u>\$1,748,732.61</u>
TOTAL OPERATING REVENUE	<u>\$56,199,855.39</u>	<u>\$3,451,183.66</u>	<u>\$59,651,039.05</u>	<u>\$54,745,391.31</u>
<b><u>OPERATING EXPENSES</u></b>				
PRODUCTION	\$192,182.96	\$0.00	\$192,182.96	\$262,853.44
PURCHASED POWER	26,011,896.98	0.00	26,011,896.98	24,497,139.22
OTHER POWER SUPPLY	531,244.91	0.00	531,244.91	598,062.44
TRANSMISSION	63,190.54	0.00	63,190.54	82,037.02
DISTRIBUTION	7,207,979.30	0.00	7,207,979.30	7,928,387.80
TELECOMMUNICATIONS	0.00	1,418,291.02	1,418,291.02	1,373,913.16
CUSTOMER ACCOUNTING	1,500,620.02	0.00	1,500,620.02	1,513,977.81
CUSTOMER SERVICE AND INFORMATION	700,982.18	(943.19)	700,038.99	393,314.46
ADMINISTRATIVE AND GENERAL	1,541,246.00	60,859.57	1,602,105.57	3,412,948.94
TAXES	3,044,782.20	19,881.44	3,064,663.64	2,906,690.48
DEPRECIATION/AMORTIZATION	5,111,610.58	851,544.43	5,963,155.01	6,035,440.40
TOTAL OPERATING EXPENSES	<u>\$45,905,735.67</u>	<u>\$2,349,633.27</u>	<u>\$48,255,368.94</u>	<u>\$49,004,765.17</u>
OPERATING RATIO	81.68%	68.08%	80.90%	89.51%
<b><u>NET OPERATING REVENUES</u></b>				
	<u>\$10,294,119.72</u>	<u>\$1,101,550.39</u>	<u>\$11,395,670.11</u>	<u>\$5,740,626.14</u>
OTHER INCOME	\$479,033.09	\$9,346.91	\$488,380.00	(\$329,541.33)
CONTRIBUTIONS IN AID OF CONSTRUCTION	1,946,440.11	120,079.45	2,066,519.56	1,214,360.57
INTEREST EXPENSE	(2,527,540.43)	(51,623.51)	(2,579,163.94)	(2,012,932.61)
OTHER DEDUCTIONS	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	0.00	0.00	0.00	0.00
<b><u>CHANGE IN NET POSITION</u></b>	<u>\$10,192,052.49</u>	<u>\$1,179,353.24</u>	<u>\$11,371,405.73</u>	<u>\$4,612,512.77</u>
TOTAL NET POSITION, JANUARY 1	<u>\$101,680,579.69</u>	<u>\$5,537,610.10</u>	<u>\$107,218,189.79</u>	<u>\$102,605,677.02</u>
<b><u>TOTAL NET POSITION, DECEMBER 31</u></b>	<u><u>\$111,872,632.18</u></u>	<u><u>\$6,716,963.34</u></u>	<u><u>\$118,589,595.52</u></u>	<u><u>\$107,218,189.79</u></u>

**PUBLIC UTILITY DISTRICT NO. 1 OF OKANOGAN COUNTY**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMBINED**  
**FOR THE MONTHS ENDING DECEMBER 31, 2021 AND 2020**

	<b>ELECTRIC SYSTEM</b>	<b>COMMUNICATIONS SYSTEM</b>	<b>TOTALS 2021</b>	<b>TOTALS 2020</b>
<b><u>OPERATING REVENUE</u></b>				
RESIDENTIAL	\$3,216,971.82	\$0.00	\$3,216,971.82	\$2,804,355.62
GENERAL SERVICE	1,748,312.70	286,693.75	2,035,006.45	1,892,012.96
INDUSTRIAL	67,767.67	0.00	67,767.67	78,055.24
IRRIGATION AND FROST CONTROL	3.19	0.00	3.19	4.58
STREET LIGHTING	13,341.79	0.00	13,341.79	11,778.07
SALES FOR RESALE	180,042.33	0.00	180,042.33	522,280.56
TOTAL SALES	<u>\$5,226,439.50</u>	<u>\$286,693.75</u>	<u>\$5,513,133.25</u>	<u>\$5,308,487.03</u>
<b><u>OTHER OPERATING REVENUE</u></b>				
CARRYING CHARGES	\$8,240.00	\$474.64	\$8,714.64	\$0.00
MISCELLANEOUS SERVICE REVENUE	15,830.00	720.00	16,550.00	3,066.00
RENTS	0.00	0.00	0.00	0.00
OTHER OPERATING REVENUE	512,079.38	0.00	512,079.38	306,011.12
TOTAL OTHER REVENUE	<u>\$536,149.38</u>	<u>\$1,194.64</u>	<u>\$537,344.02</u>	<u>\$309,077.12</u>
TOTAL OPERATING REVENUE	<u>\$5,762,588.88</u>	<u>\$287,888.39</u>	<u>\$6,050,477.27</u>	<u>\$5,617,564.15</u>
<b><u>OPERATING EXPENSES</u></b>				
PRODUCTION	\$28,440.93	\$0.00	\$28,440.93	\$26,568.81
PURCHASED POWER	2,435,603.66	0.00	2,435,603.66	2,645,475.68
OTHER POWER SUPPLY	36,163.40	0.00	36,163.40	39,442.03
TRANSMISSION	8,731.55	0.00	8,731.55	4,838.47
DISTRIBUTION	1,044,946.18	0.00	1,044,946.18	839,418.33
TELECOMMUNICATIONS	0.00	134,580.72	134,580.72	171,497.13
CUSTOMER ACCOUNTING	146,643.14	0.00	146,643.14	145,703.64
CUSTOMER SERVICE AND INFORMATION	181,541.42	249.05	181,790.47	46,986.65
ADMINISTRATIVE AND GENERAL	(2,225,001.05)	4,903.21	(2,220,097.84)	(659,831.05)
TAXES	263,455.06	1,586.48	265,041.54	273,236.89
DEPRECIATION/AMORTIZATION	426,670.24	71,091.50	497,761.74	501,048.97
TOTAL OPERATING EXPENSES	<u>\$2,347,194.53</u>	<u>\$212,410.96</u>	<u>\$2,559,605.49</u>	<u>\$4,034,385.55</u>
OPERATING RATIO	40.73%	73.78%	42.30%	71.82%
<b><u>NET OPERATING REVENUES</u></b>				
	<u>\$3,415,394.35</u>	<u>\$75,477.43</u>	<u>\$3,490,871.78</u>	<u>\$1,583,178.60</u>
OTHER INCOME	\$6,040.11	\$0.00	\$6,040.11	\$205,250.71
INTEREST INCOME	6,859.61	615.81	7,475.42	11,303.54
GAIN/LOSS ON DISPOSITION OF PROPERTY	0.00	0.00	0.00	(1,592,803.08)
GRANT REVENUE	0.00	0.00	0.00	0.00
CONTRIBUTIONS IN AID OF CONSTRUCTION	(320,226.30)	7,587.93	(312,638.37)	(299,314.62)
INTEREST EXPENSE	(199,862.08)	(4,064.35)	(203,926.43)	(224,337.46)
OTHER DEDUCTIONS	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	0.00	0.00	0.00	0.00
<b><u>CHANGE IN NET POSITION</u></b>	<u><u>\$2,908,205.69</u></u>	<u><u>\$79,616.82</u></u>	<u><u>\$2,987,822.51</u></u>	<u><u>(\$316,722.31)</u></u>

**PUBLIC UTILITY DISTRICT NO. 1 OF OKANOGAN COUNTY**  
**COMPARATIVE STATEMENT OF NET POSITION - COMBINED**  
**AS OF DECEMBER 31, 2021 AND 2020**

	<b>ELECTRIC SYSTEM</b>	<b>COMMUNICATIONS SYSTEM</b>	<b>TOTALS 2021</b>	<b>TOTALS 2020</b>
<b><u>CURRENT AND ACCRUED ASSETS</u></b>				
REVENUE FUND & DEPOSITORIES	\$19,871,145.17	\$0.00	\$19,871,145.17	\$12,159,473.64
WORKING FUNDS & PETTY CASH	19,050.00	0.00	19,050.00	20,250.00
TEMPORARY CASH INVESTMENTS	1,329,352.80	0.00	1,329,352.80	1,255,035.43
ACCOUNTS RECEIVABLE	3,920,500.39	182,679.45	4,103,179.84	4,205,702.41
MATERIALS AND SUPPLIES	3,543,258.39	0.00	3,543,258.39	3,390,389.90
STORES EXPENSE-UNDISTRIBUTED	(348,976.45)	0.00	(348,976.45)	(21,300.91)
PREPAYMENTS	698,886.28	0.00	698,886.28	438,705.33
ACCRUED UTILITY REVENUES	3,690,116.68	0.00	3,690,116.68	2,971,024.51
<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>\$32,723,333.26</b>	<b>\$182,679.45</b>	<b>\$32,906,012.71</b>	<b>\$24,419,280.31</b>
<b><u>RESTRICTED ASSETS</u></b>				
BOND SINKING FUNDS	\$337,421.25	\$19,800.83	\$357,222.08	\$418,855.45
COMPENSATED ABSENCES	2,000,000.00	0.00	2,000,000.00	2,000,000.00
OTHER SPECIAL FUNDS	5,574,258.99	0.00	5,574,258.99	6,002,513.33
DEBT SERVICE RESERVE FUNDS	1,571,540.36	0.00	1,571,540.36	1,944,500.36
BOND CONSTRUCTION FUNDS	19,058,575.39	0.00	19,058,575.39	32,325,946.38
CUSTOMER DEPOSITS	700,000.00	0.00	700,000.00	700,000.00
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$29,241,795.99</b>	<b>\$19,800.83</b>	<b>\$29,261,596.82</b>	<b>\$43,391,815.52</b>
<b><u>NONCURRENT ASSETS</u></b>				
<b>UTILITY PLANT</b>				
PLANT IN SERVICE	\$196,090,023.46	\$16,102,641.99	\$212,192,665.45	\$205,357,070.93
CONSTRUCTION WORK IN PROGRESS	16,788,202.82	176,070.82	16,964,273.64	5,998,737.04
LESS: PROVISION FOR RETIREMENT	(90,447,846.28)	(9,729,311.21)	(100,177,157.49)	(96,418,671.98)
<b>TOTAL UTILITY PLANT</b>	<b>\$122,430,380.00</b>	<b>\$6,549,401.60</b>	<b>\$128,979,781.60</b>	<b>\$114,937,135.99</b>
NET PENSION ASSET	7,720,048.00	0.00	7,720,048.00	0.00
<b>TOTAL NONCURRENT ASSETS</b>	<b>130,150,428.00</b>	<b>6,549,401.60</b>	<b>136,699,829.60</b>	<b>114,937,135.99</b>
<b><u>OTHER ASSETS &amp; DEFERRALS</u></b>				
INVESTMENT IN ASSOCIATED COMPANIES	\$0.00	\$0.00	\$0.00	\$0.00
ELECTRIC INVESTMENT IN TELECOM	0.00	0.00	0.00	0.00
NOTES RECEIVABLE	41,084.23	0.00	41,084.23	101,625.63
DEFERRED OUTFLOWS - DRS PENSION	929,850.00	0.00	929,850.00	1,081,739.00
UNAMORTIZED LOSS ON REACQUIRED DEBT	24,919.47	0.00	24,919.47	95,696.03
CLEARING ACCOUNTS	(2,362,912.79)	2,362,912.79	0.00	0.00
<b>TOTAL OTHER ASSETS &amp; DEFERRALS</b>	<b>(\$1,367,059.09)</b>	<b>\$2,362,912.79</b>	<b>\$995,853.70</b>	<b>\$1,279,060.66</b>
<b><u>TOTAL ASSETS</u></b>	<b>\$190,748,498.16</b>	<b>\$9,114,794.67</b>	<b>\$199,863,292.83</b>	<b>\$184,027,292.48</b>

**PUBLIC UTILITY DISTRICT NO. 1 OF OKANOGAN COUNTY**  
**COMPARATIVE STATEMENT OF NET POSITION - COMBINED**  
**AS OF DECEMBER 31, 2021 AND 2020**

	ELECTRIC SYSTEM	COMMUNICATIONS SYSTEM	TOTALS 2021	TOTALS 2020
<b><u>CURRENT AND ACCRUED LIABILITIES</u></b>				
WARRANTS OUTSTANDING	\$951,197.87	\$0.00	\$951,197.87	\$418,780.56
ACCOUNTS PAYABLE	5,968,758.50	263.00	5,969,021.50	4,096,175.23
TAXES ACCRUED	1,280,485.88	5,853.23	1,286,339.11	1,275,730.88
MISCELLANEOUS ACCRUED LIABILITIES	10,990.87	0.00	10,990.87	174,830.16
TOTAL CURRENT AND ACCRUED LIABILITIES	<u>\$8,211,433.12</u>	<u>\$6,116.23</u>	<u>\$8,217,549.35</u>	<u>\$5,965,516.83</u>
<b><u>PAYABLES FROM RESTRICTED ASSETS</u></b>				
CURRENT PORTION OF LONG TERM DEBT	\$1,520,327.06	\$190,000.00	\$1,710,327.06	\$2,279,800.69
INTEREST ON LONG TERM DEBT	210,727.33	3,967.50	214,694.83	228,871.78
CUSTOMER DEPOSITS	581,245.74	1,500.00	582,745.74	623,004.44
COMPENSATED ABSENCES	2,005,202.07	0.00	2,005,202.07	2,165,733.99
TOTAL PAYABLES FROM RESTRICTED ASSETS	<u>\$4,317,502.20</u>	<u>\$195,467.50</u>	<u>\$4,512,969.70</u>	<u>\$5,297,410.90</u>
<b><u>NONCURRENT LIABILITIES</u></b>				
REVENUE BONDS	\$52,815,000.00	\$2,210,000.00	\$55,025,000.00	\$56,735,327.06
COMMUNICATIONS ADVANCE FROM ELECTRIC	0.00	0.00	0.00	0.00
OTHER LONG TERM DEBT	0.00	0.00	0.00	0.00
UNAMORTIZED PREM/DISC ON LONG TERM DEBT	4,700,441.66	(13,752.40)	4,686,689.26	4,848,484.90
NET PENSION LIABILITY	736,001.00	0.00	736,001.00	2,903,355.00
TOTAL NONCURRENT LIABILITIES	<u>\$58,251,442.66</u>	<u>\$2,196,247.60</u>	<u>\$60,447,690.26</u>	<u>\$64,487,166.96</u>
<b><u>OTHER LIABILITIES &amp; DEFERRALS</u></b>				
DEFERRED INFLOWS - DRS PENSION	\$8,095,488.00	\$0.00	\$8,095,488.00	\$1,059,008.00
TOTAL OTHER LIABILITIES & DEFERRALS	<u>\$8,095,488.00</u>	<u>\$0.00</u>	<u>\$8,095,488.00</u>	<u>\$1,059,008.00</u>
TOTAL LIABILITIES	<u>\$78,875,865.98</u>	<u>\$2,397,831.33</u>	<u>\$81,273,697.31</u>	<u>\$76,809,102.69</u>
<b><u>NET POSITION</u></b>				
INVESTED IN CAPITAL ASSETS, NET OF DEBT	\$63,419,530.75	\$4,163,154.00	\$67,582,684.75	\$51,169,219.37
RESTRICTED FOR CAPITAL CONSTRUCTION	19,058,575.39	0.00	19,058,575.39	32,325,946.38
RESTRICTED FOR DEBT SERVICE	1,698,234.28	15,833.33	1,714,067.61	2,134,484.03
RESTRICTED FOR CONTINGENCIES	5,687,811.18	(1,500.00)	5,686,311.18	5,913,774.90
RESTRICTED FOR NET PENSION ASSET	1,204,018.43		1,204,018.43	0.00
UNRESTRICTED	9,246,062.31	2,539,476.01	11,785,538.32	4,116,365.27
CONTRIBUTIONS IN AID OF CONSTRUCTION	11,558,399.84	0.00	11,558,399.84	11,558,399.84
TOTAL NET POSITION	<u>\$111,872,632.18</u>	<u>\$6,716,963.34</u>	<u>\$118,589,595.52</u>	<u>\$107,218,189.79</u>
<b><u>TOTAL LIABILITIES AND NET POSITION</u></b>	<u>\$190,748,498.16</u>	<u>\$9,114,794.67</u>	<u>\$199,863,292.83</u>	<u>\$184,027,292.48</u>

**PUBLIC UTILITY DISTRICT NO. 1 OF OKANOGAN COUNTY  
MONTHLY BUDGET SUMMARY DECEMBER 31, 2021**

**PERCENT OF YEAR COMPLETE 100.00%**

CODE	DESCRIPTION	ELECTRIC			BROADBAND			TOTALS		
		BUDGET	YTD ACTUAL	PERCENT	BUDGET	YTD ACTUAL	PERCENT	BUDGET	YTD ACTUAL	PERCENT
<b>REVENUE</b>										
001	Sales - Retail	48,004,894	49,418,045	102.94%		0	0.00%	48,004,894	49,418,045	102.94%
002	Sales - Wholesale	2,863,000	3,811,483	133.13%	3,250,000	3,451,184	106.19%	6,113,000	7,262,667	118.81%
003	Interest	100,000	84,457	84.46%		0	0.00%	100,000	84,457	84.46%
004	Miscellaneous	1,264,000	2,712,384	214.59%	1,400	6,105	436.08%	1,265,400	2,718,489	214.83%
005	Rental Income	110,000	130,506	118.64%		0	0.00%	110,000	130,506	118.64%
006	Construction Contributions	1,005,000	1,946,440	193.68%	41,000	120,079	292.88%	1,046,000	2,066,520	197.56%
007	Grant Proceeds	200,000	833,184	416.59%		0	0.00%	200,000	833,184	416.59%
	<b>Total Revenue</b>	<b>53,546,894</b>	<b>58,936,498</b>	<b>110.07%</b>	<b>3,292,400</b>	<b>3,577,368</b>	<b>108.66%</b>	<b>56,839,294</b>	<b>62,513,867</b>	<b>109.98%</b>
<b>EXPENDITURES</b>										
010	Wages	9,018,900	7,971,791	88.39%	544,210	769,150	141.33%	9,563,110	8,740,941	91.40%
011	Benefits	4,196,300	595,637	14.19%	250,300	320,056	127.87%	4,446,600	915,693	20.59%
020	Travel	89,850	26,475	29.47%	9,000	1,974	21.93%	98,850	28,449	28.78%
021	Tuition	133,500	60,314	45.18%	18,000	2,160	12.00%	151,500	62,474	41.24%
030	Transportation	847,900	952,108	112.29%	67,100	69,499	103.58%	915,000	1,021,607	111.65%
040	Insurance	363,000	360,887	99.42%		0	0.00%	363,000	360,887	99.42%
050	Utilities	93,000	92,337	99.29%		0	0.00%	93,000	92,337	99.29%
060	Postage, Printing and Stationery	177,000	148,731	84.03%	800	146	18.30%	177,800	148,877	83.73%
070	Advertising	20,900	10,017	47.93%	1,000	229	22.93%	21,900	10,246	46.79%
071	Conservation Expenditures	435,000	514,011	118.16%		0	0.00%	435,000	514,011	118.16%
080	Misc. Contractual Services	2,915,570	2,111,437	72.42%	159,200	86,150	54.11%	3,074,770	2,197,587	71.47%
081	Legal Services	258,700	219,632	84.90%	2,500	926	37.05%	261,200	220,559	84.44%
082	Maintenance Contracts	214,700	207,077	96.45%	101,100	133,631	132.18%	315,800	340,708	107.89%
083	Software Licenses and Support	408,700	364,013	89.07%	47,200	46,178	97.83%	455,900	410,191	89.97%
084	Permits and Fees	11,150	5,206	46.69%	68,700	33,791	49.19%	79,850	38,996	48.84%
085	Rents and Leases	77,500	67,553	87.16%	69,500	76,905	110.65%	147,000	144,458	98.27%
090	Materials and Supplies	600,100	512,863	85.46%	84,200	178,648	212.17%	684,300	691,511	101.05%
091	Small Tools (under \$5,000)	101,750	93,722	92.11%	2,000	6,018	300.89%	103,750	99,740	96.13%
092	Miscellaneous	97,800	32,562	33.29%		0	0.00%	97,800	32,562	33.29%
099	Unforeseen Operating Contingency	250,000	21,551	8.62%		0	0.00%	250,000	21,551	8.62%
120	Purchased Power	24,280,200	26,011,897	107.13%		0	0.00%	24,280,200	26,011,897	107.13%
210	Taxes	2,898,000	3,044,782	105.06%	16,500	19,881	120.49%	2,914,500	3,064,664	105.15%
	<b>Total Expenditures</b>	<b>47,489,520</b>	<b>43,424,601</b>	<b>91.44%</b>	<b>1,441,310</b>	<b>1,745,343</b>	<b>121.09%</b>	<b>48,930,830</b>	<b>45,169,945</b>	<b>92.31%</b>
<b>DEBT SERVICE</b>										
810	Debt Service - Principal	2,094,800	1,574,428	75.16%	185,000	185,417	100.23%	2,279,800	1,759,845	77.19%
811	Debt Service - Interest	2,650,400	2,527,518	95.36%	50,870	46,120	90.66%	2,701,270	2,573,638	95.28%
	<b>Total Debt Service</b>	<b>4,745,200</b>	<b>4,101,946</b>	<b>86.44%</b>	<b>235,870</b>	<b>231,537</b>	<b>98.16%</b>	<b>4,981,070</b>	<b>4,333,483</b>	<b>87.00%</b>
<b>2020 BOND CONSTRUCTION FUND</b>										
		<b>34,777,058</b>	<b>15,718,483</b>	<b>45.20%</b>				<b>34,777,058</b>	<b>15,718,483</b>	<b>45.20%</b>
<b>AVAILABLE FOR CAPITAL OUTLAY</b>		<b>36,089,232</b>	<b>27,128,433</b>	<b>75.17%</b>	<b>1,615,220</b>	<b>1,600,488</b>	<b>99.09%</b>	<b>37,704,452</b>	<b>28,728,922</b>	<b>76.20%</b>
<b>CAPITAL OUTLAY</b>										
581	Capital - Contractual Services	19,703,900	9,358,704	47.50%		0	0.00%	19,703,900	9,358,704	47.50%
591	Capital - Materials and Supplies	12,489,200	6,689,366	53.56%	1,329,100	389,605	29.31%	13,818,300	7,078,972	51.23%
592	Capital - Meter Purchases	185,000	164,712	89.03%		0	0.00%	185,000	164,712	89.03%
593	Capital - Transformer Purchases	450,000	561,735	124.83%		0	0.00%	450,000	561,735	124.83%
711	Capital - Buildings	195,000	32,647	16.74%		0	0.00%	195,000	32,647	16.74%
712	Capital - Equipment (Over \$5,000)	84,000	89,154	106.14%	40,000	21,423	53.56%	124,000	110,578	89.18%
713	Capital - Vehicles	595,600	(111,318)	-18.69%		0	0.00%	595,600	(111,318)	-18.69%
901	Unforeseen Capital Contingencies	250,000	14,132	5.65%		0	0.00%	250,000	14,132	5.65%
	<b>Total Capital Outlay</b>	<b>33,952,700</b>	<b>16,799,133</b>	<b>49.48%</b>	<b>1,369,100</b>	<b>411,028</b>	<b>30.02%</b>	<b>35,321,800</b>	<b>17,210,161</b>	<b>48.72%</b>
<b>RESERVES/DEBT</b>		<b>2,136,532</b>	<b>10,329,301</b>	<b>483.46%</b>	<b>246,120</b>	<b>1,189,460</b>	<b>483.28%</b>	<b>2,382,652</b>	<b>11,518,760</b>	<b>483.44%</b>

**PUBLIC UTILITY DISTRICT NO. 1 OF OKANOGAN COUNTY  
OKANOGAN, WASHINGTON**

**COMPARATIVE DATA - DECEMBER 31, 2021**

	Current Month		12-Month Period Ending This Month		Variance		Average Cost Per K k	
	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year
<b>POWER PURCHASED-KWH</b>								
Bonneville Power Admin.	45,824,000	47,728,000	395,868,000	400,885,000	(5,017,000)	(26,897,000)	4.10 ¢	4.05 ¢
Wells Dam Power	29,119,000	25,588,000	309,452,000	372,609,000	(63,157,000)	76,850,000	1.73	1.21
Nine Canyon	4,348,000	3,206,000	39,804,000	41,567,000	(1,763,000)	9,372,000	6.63	7.17
Other	6,045,000	5,824,000	19,946,000	26,922,000	(6,976,000)	(24,943,000)	8.91	2.86
<b>TOTAL POWER PURCHASED</b>	<b>85,336,000</b>	<b>82,346,000</b>	<b>765,070,000</b>	<b>841,983,000</b>	<b>(76,913,000)</b>	<b>34,382,000</b>	<b>3.40 ¢</b>	<b>2.91 ¢</b>
<b>POWER SALES - KWH</b>								
Residential	32,463,322	35,362,217	298,243,687	292,912,046	5,331,641	(7,182,473)	8.78 ¢	8.35 ¢
General Service	21,719,065	22,282,379	227,371,838	221,477,264	5,894,574	(3,531,359)	7.40	7.29
Industrial	1,111,250	1,109,980	14,598,650	14,431,010	167,640	988,060	6.33	6.36
Irrigation & Frost Control	40	59	75,923,751	69,795,516	6,128,235	8,299,791	6.73	6.62
Street Lighting	30,874	30,819	372,499	371,596	903	(1,535)	40.65	38.77
Sales for Resale	6,745,000	13,920,000	107,696,000	208,353,000	(100,657,000)	57,425,000	3.59	1.70
<b>TOTAL POWER SALES</b>	<b>62,069,551</b>	<b>72,705,454</b>	<b>724,206,425</b>	<b>807,340,432</b>	<b>(83,134,007)</b>	<b>55,997,484</b>	<b>7.25 ¢</b>	<b>6.17 ¢</b>
<b>RETAIL SALES - KWH</b>	<b>55,324,551</b>	<b>58,785,454</b>	<b>616,510,425</b>	<b>598,987,432</b>	<b>17,522,993</b>	<b>(1,427,516)</b>	<b>7.89 ¢</b>	<b>7.72 ¢</b>
<b>ACTIVE ACCOUNTS</b>								
Residential	17,871	17,579						
General Service	2,623	2,580						
Industrial	2	2						
Irrigation & Frost Control	1,325	1,328						
Street Lighting	20	20						
Sales for Resale	1	1						
<b>TOTAL</b>	<b>21,842</b>	<b>21,510</b>						
<b>BROADBAND END USERS</b>							<b>This Year</b>	<b>Last Year</b>
Fiber						648	543	
Motorola-Wireless						-	-	
Cambium-Wireless						2,761	2,270	
New System/WiFi						387	721	
<b>TOTAL</b>						<b>3,796</b>	<b>3,534</b>	

## December 31, 2021

The following is an explanation of fund balances established by resolution for the payment of ordinary and extraordinary operating expenses and the establishment of reserves against contingent and/or unforeseen liabilities. The fund descriptions and balances are as follow:

### OTHER INVESTMENTS AND FUNDS:

Sinking Funds - Bond Principal and Interest Investments		\$357,222.08
Other Special Funds - 2010 Debt Service Reserve Account	\$1,571,540.36	
2020 Bond Construction Fund	\$19,058,575.39	
Customer Deposit Reserve Fund	700,000.00	
Employee Annual Leave	2,000,000.00	
Vehicle Replacement Fund	1,000,000.00	
Rate Stabilization Fund	<u>4,574,258.99</u>	\$28,904,374.74
Revenue Fund - Less Warrants Outstanding	\$18,913,622.68	
Temporary Cash Investments	1,329,352.80	
		<u>\$20,242,975.48</u>
Total Investments and Funds		<u><u>\$49,504,572.30</u></u>