



FINANCIAL STATEMENTS

December 2023
(Unaudited)

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Financial Highlights December 2023

As compared to the amended budget

Issue date: 1/31/24



GASB pension expense is not included in actuals.

Retail Revenues

- December's temperature was 16.3% above the 5-year average and precipitation was 157% above the 5-year average of 0.71 inches. Heating degree days were 16% below the 5-year average.
- December's retail revenues were 1% above budget estimates.
- Retail revenues year to date are slightly below budget estimates.

Net Power Expense (NPE)

- NPE was \$4.2M for the month.
- NPE YTD of \$86.0M is 3% below the budget.
- Sales in the secondary market returned about \$240k.

Net Margin/Net Position

- Net Position was above the budget by about \$5.3M and Net Margin was \$2.3M above budget estimates.

Capital

- Net capital expenditures for the year are \$17.2M of the \$22.1M net budget.

O&M Expense

- December's O&M expenses were \$2.6M or 3% above budget,
- YTD O&M expenses are 8% below budget.

Retail Revenues

Performance Over/(Under) Budget (thousands)

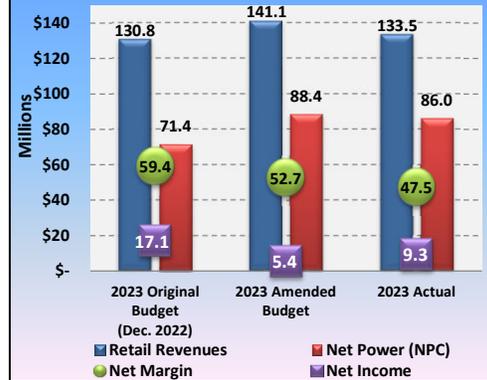


Net Power Expense

Performance Over/(Under) Budget (thousands)

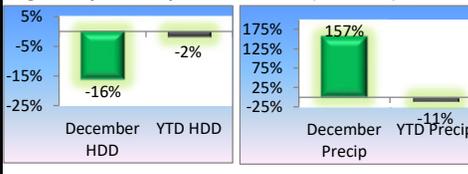


Net Income/Net Margin 2023 Budget and Forecast



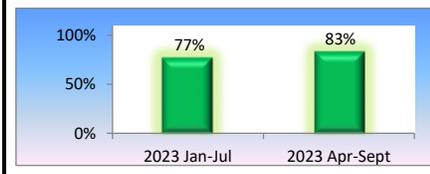
Factors affecting Revenues

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



Factors affecting Net Power Expense

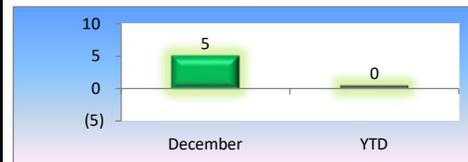
Water Flow Actual % of Normal Runoff



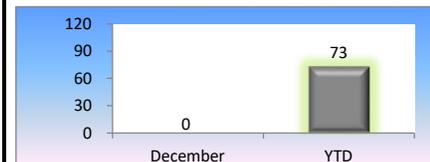
Net Position/Net Margin YTD Over/(Under) Budget (in thousands)



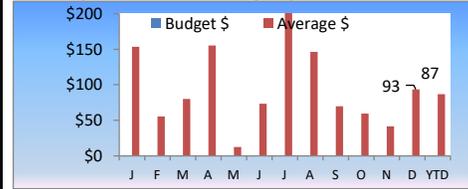
Billed Load Over/(Under) Budget (in aMW)



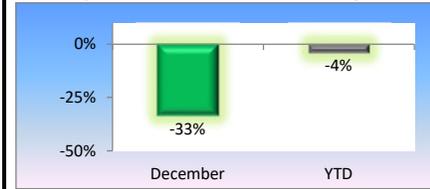
Slice Generation Over/(Under) Budget (in aMW)



Secondary Market Price v. Budget (per MWh)



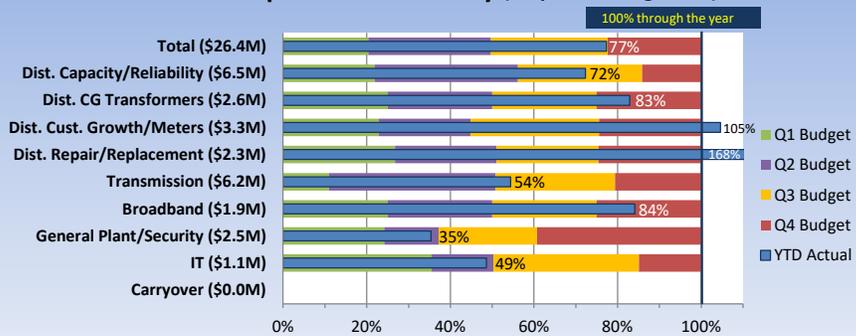
Secondary Market Sales Over/(Under) Budget (\$)



Other Statistics

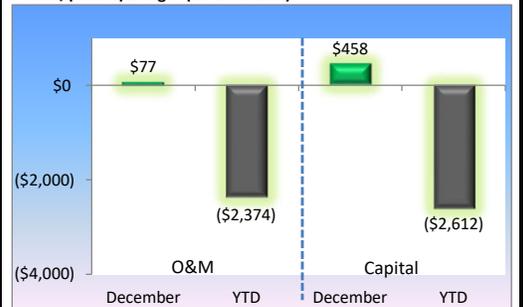
Days Cash On Hand - Current	177
Debt Service Coverage	3.32
Fixed Charge Coverage	1.63
Active Service Locations	57,567
YTD Net Increase (December - 57)	672
New Services Net - (YTD 1109 New, 303 Retired)	806
December (107 New, 20 Retired)	87

2023 Capital Plan Summary (% Spent of Budget YTD)



\$ YTD
23.09M
4.69M
2.19M
4.45M
4.09M
4.64M
1.49M
1M
0.44M
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
DECEMBER 2023

	12/31/23			12/31/22	
	ACTUAL	AMENDED BUDGET	PCT VAR	ACTUAL	PCT VAR
OPERATING REVENUES					
Energy Sales - Retail	10,516,222	10,415,502	1%	13,584,151	-23%
COVID Assistance	-	-	n/a	-	n/a
City Occupation Taxes	574,234	607,435	-5%	685,464	-16%
Bad Debt Expense	(20,300)	(20,172)	1%	158,300	-113%
Energy Secondary Market Sales	239,837	360,506	-33%	2,678,251	-91%
Transmission of Power for Others	18,999	15,924	19%	166,242	-89%
Broadband Revenue	231,484	254,896	-9%	227,154	2%
Other Revenue	40,553	70,688	-43%	187,084	-78%
TOTAL OPERATING REVENUES	11,601,029	11,704,779	-1%	17,686,647	-34%
OPERATING EXPENSES					
Purchased Power	3,785,483	4,549,879	-17%	14,231,633	-73%
Purchased Transmission & Ancillary Services	658,553	1,084,839	-39%	1,216,356	-46%
Conservation Program	(24,308)	25,806	-194%	(3,147)	>200%
Total Power Supply	4,419,728	5,660,525	-22%	15,444,842	-71%
Transmission Operation & Maintenance	5,433	23,582	-77%	(2,407)	>-200%
Distribution Operation & Maintenance	363,512	1,084,544	-66%	437,513	-17%
Broadband Expense	167,516	101,107	66%	202,912	-17%
Customer Accounting, Collection & Information	136,230	466,410	-71%	102,254	33%
Administrative & General	127,924	816,204	-84%	273,811	-53%
Subtotal before Taxes & Depreciation	800,616	2,491,847	-68%	1,014,084	-21%
Taxes	1,239,291	1,257,578	-1%	1,455,963	-15%
Depreciation & Amortization	968,862	940,186	3%	945,474	2%
Total Other Operating Expenses	3,008,769	4,689,611	-36%	3,415,521	-12%
TOTAL OPERATING EXPENSES	7,428,497	10,350,136	-28%	18,860,363	-61%
OPERATING INCOME (LOSS)	4,172,532	1,354,643	>200%	(1,173,716)	>-200%
NONOPERATING REVENUES & EXPENSES					
Interest Income	324,597	50,220	>200%	165,761	96%
Other Income	41,552	273,882	-85%	28,497	46%
Other Expense	-	-	n/a	-	n/a
Interest Expense	(255,862)	(223,660)	14%	(235,197)	9%
Debt Discount/Premium Amortization & Loss on Defeased Debt	(254,968)	35,396	>-200	35,343	>-200%
TOTAL NONOPERATING REVENUES & EXPENSES	(144,680)	135,838	>-200	(5,596)	>200%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	4,027,852	1,490,481	170%	(1,179,312)	>-200%
CAPITAL CONTRIBUTIONS	1,006,361	28,438	>200%	517,041	95%
CHANGE IN NET POSITION	5,034,213	1,518,919	>200%	(662,271)	>-200%

**PUBLIC UTILITY DISTRICT NO.1 OF BENTON COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
DECEMBER 2023**

	12/31/23			12/31/22	
	ACTUAL	AMENDED BUDGET	PCT VAR	ACTUAL	PCT VAR
OPERATING REVENUES					
Energy Sales - Retail	10,516,222	10,415,502	1%	13,584,151	-23%
COVID Assistance	-	-	n/a	-	n/a
City Occupation Taxes	574,234	607,435	-5%	685,464	-16%
Bad Debt Expense	(20,300)	(20,172)	1%	158,300	-113%
Energy Secondary Market Sales	239,837	360,506	-33%	2,678,251	-91%
Transmission of Power for Others	18,999	15,924	19%	166,242	-89%
Broadband Revenue	231,484	254,896	-9%	227,154	2%
Other Revenue	40,553	70,688	-43%	187,084	-78%
TOTAL OPERATING REVENUES	11,601,029	11,704,779	-1%	17,686,647	-34%
OPERATING EXPENSES					
Purchased Power	3,785,483	4,549,879	-17%	14,231,633	-73%
Purchased Transmission & Ancillary Services	720,273	1,084,839	-34%	1,282,086	-44%
Conservation Program	29,089	25,806	13%	41,795	-30%
Total Power Supply	4,534,845	5,660,525	-20%	15,555,514	-71%
Transmission Operation & Maintenance	9,672	23,582	-59%	524	>200%
Distribution Operation & Maintenance	1,374,900	1,084,544	27%	1,302,715	6%
Broadband Expense	167,516	101,107	66%	202,912	-17%
Customer Accounting, Collection & Information	375,440	466,410	-20%	349,893	7%
Administrative & General	641,068	816,204	-21%	694,833	-8%
Subtotal before Taxes & Depreciation	2,568,597	2,491,847	3%	2,550,878	1%
Taxes	1,239,291	1,257,578	-1%	1,455,963	-15%
Depreciation & Amortization	968,862	940,186	3%	945,474	2%
Total Other Operating Expenses	4,776,750	4,689,611	2%	4,952,315	-4%
TOTAL OPERATING EXPENSES	9,311,595	10,350,136	-10%	20,507,829	-55%
OPERATING INCOME (LOSS)	2,289,434	1,354,643	69%	(2,821,182)	-181%
NONOPERATING REVENUES & EXPENSES					
Interest Income	324,597	50,220	>200%	165,761	96%
Other Income	41,552	273,882	-85%	28,497	46%
Other Expense	-	-	n/a	-	n/a
Interest Expense	(255,862)	(223,660)	14%	(235,197)	9%
Debt Discount/Premium Amortization & Loss on Defeased Debt	(254,968)	35,396	>-200	35,343	>-200%
TOTAL NONOPERATING REVENUES & EXPENSES	(144,680)	135,838	>-200	(5,596)	>200%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	2,144,754	1,490,481	44%	(2,826,778)	-176%
CAPITAL CONTRIBUTIONS	1,006,361	28,438	>200%	517,041	95%
CHANGE IN NET POSITION	3,151,115	1,518,919	107%	(2,309,737)	>-200%

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

	12/31/23			12/31/22	
	ACTUAL	AMENDED BUDGET	PCT VAR	ACTUAL	PCT VAR
OPERATING REVENUES					
Energy Sales - Retail	133,492,285	133,561,926	0%	134,220,755	-1%
COVID Assistance	-	-	n/a	(88,083)	n/a
City Occupation Taxes	6,365,773	6,591,000	-3%	6,520,641	-2%
Bad Debt Expense	(240,500)	(264,278)	-9%	-	n/a
Energy Secondary Market Sales	10,093,943	10,536,656	-4%	33,353,756	-70%
Transmission of Power for Others	1,225,919	1,138,769	8%	1,600,411	-23%
Broadband Revenue	2,819,468	2,910,308	-3%	2,922,004	-4%
Other Revenue	1,885,186	1,609,988	17%	1,693,674	11%
TOTAL OPERATING REVENUES	155,642,075	156,084,369	0%	180,223,159	-14%
OPERATING EXPENSES					
Purchased Power	82,113,188	84,138,763	-2%	106,002,959	-23%
Purchased Transmission & Ancillary Services	14,953,981	15,520,268	-4%	15,911,814	-6%
Conservation Program	257,919	376,976	-32%	394,324	-35%
Total Power Supply	97,325,088	100,036,007	-3%	122,309,097	-20%
Transmission Operation & Maintenance	65,763	168,909	-61%	45,372	45%
Distribution Operation & Maintenance	11,872,286	12,885,150	-8%	11,436,000	4%
Broadband Expense	1,218,829	1,230,568	-1%	1,289,313	-5%
Customer Accounting, Collection & Information	4,304,082	4,909,228	-12%	4,442,149	-3%
Administrative & General	8,264,675	8,905,544	-7%	7,692,670	7%
Subtotal before Taxes & Depreciation	25,725,635	28,099,400	-8%	24,905,504	3%
Taxes	14,829,444	15,126,000	-2%	15,003,476	-1%
Depreciation & Amortization	11,560,127	11,232,810	3%	11,175,469	3%
Total Other Operating Expenses	52,115,206	54,458,210	-4%	51,084,450	2%
TOTAL OPERATING EXPENSES	149,440,294	154,494,217	-3%	173,393,546	-14%
OPERATING INCOME (LOSS)	6,201,781	1,590,152	>200%	6,829,612	-9%
NONOPERATING REVENUES & EXPENSES					
Interest Income	2,231,999	1,000,000	123%	172,523	>200%
Other Income	335,928	1,638,969	-80%	529,814	-37%
Other Expense	-	-	n/a	-	n/a
Interest Expense	(2,749,491)	(2,717,067)	1%	(2,827,041)	-3%
Debt Discount/Premium Amortization & Loss on Defeased Debt	133,808	422,897	-68%	402,824	-67%
TOTAL NONOPERATING REVENUES & EXPENSES	(47,757)	344,799	-114%	(1,721,880)	-97%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	6,154,025	1,934,951	>200%	5,107,733	20%
CAPITAL CONTRIBUTIONS	3,177,535	2,130,594	49%	3,225,724	-1%
CHANGE IN NET POSITION	9,331,560	4,065,545	130%	8,333,457	12%
TOTAL NET POSITION, BEGINNING OF YEAR	164,247,277	164,247,277	0%	155,913,820	5%
TOTAL NET POSITION, END OF YEAR	173,578,836	168,312,821	3%	164,247,277	6%

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

	12/31/23			12/31/22	
	ACTUAL	AMENDED BUDGET	PCT VAR	ACTUAL	PCT VAR
OPERATING REVENUES					
Energy Sales - Retail	133,492,285	133,561,926	0%	134,220,755	-1%
COVID Assistance	-	-	n/a	(88,083)	n/a
City Occupation Taxes	6,365,773	6,591,000	-3%	6,520,641	-2%
Bad Debt Expense	(240,500)	(264,278)	-9%	-	n/a
Energy Secondary Market Sales	10,093,943	10,536,656	-4%	33,353,756	-70%
Transmission of Power for Others	1,225,919	1,138,769	8%	1,600,411	-23%
Broadband Revenue	2,819,468	2,910,308	-3%	2,922,004	-4%
Other Revenue	1,885,186	1,609,988	17%	1,693,674	11%
TOTAL OPERATING REVENUES	155,642,075	156,084,369	0%	180,223,159	-14%
OPERATING EXPENSES					
Purchased Power	82,113,188	84,138,763	-2%	106,002,959	-23%
Purchased Transmission & Ancillary Services	15,015,701	15,520,268	-3%	15,977,544	-6%
Conservation Program	311,316	376,976	-17%	439,266	-29%
Total Power Supply	97,440,205	100,036,007	-3%	122,419,769	-20%
Transmission Operation & Maintenance	70,002	168,909	-59%	48,303	45%
Distribution Operation & Maintenance	12,883,674	12,885,150	0%	12,301,202	5%
Broadband Expense	1,218,829	1,230,568	-1%	1,289,313	-5%
Customer Accounting, Collection & Information	4,543,292	4,909,228	-7%	4,689,788	-3%
Administrative & General	8,777,819	8,905,544	-1%	8,113,692	8%
Subtotal before Taxes & Depreciation	27,493,616	28,099,400	-2%	26,442,298	4%
Taxes	14,829,444	15,126,000	-2%	15,003,476	-1%
Depreciation & Amortization	11,560,127	11,232,810	3%	11,175,469	3%
Total Other Operating Expenses	53,883,187	54,458,210	-1%	52,621,244	2%
TOTAL OPERATING EXPENSES	151,323,392	154,494,217	-2%	175,041,012	-14%
OPERATING INCOME (LOSS)	4,318,683	1,590,152	172%	5,182,146	-17%
NONOPERATING REVENUES & EXPENSES					
Interest Income	2,231,999	1,000,000	123%	172,523	>200%
Other Income	335,928	1,638,969	-80%	529,814	-37%
Other Expense	-	-	n/a	-	n/a
Interest Expense	(2,749,491)	(2,717,067)	1%	(2,827,041)	-3%
Debt Discount/Premium Amortization & Loss on Defeased Debt	133,808	422,897	-68%	402,824	-67%
TOTAL NONOPERATING REVENUES & EXPENSES	(47,757)	344,799	-114%	(1,721,880)	-97%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	4,270,927	1,934,951	121%	3,460,267	23%
CAPITAL CONTRIBUTIONS	3,177,535	2,130,594	49%	3,225,724	-1%
CHANGE IN NET POSITION	7,448,462	4,065,545	83%	6,685,991	11%
TOTAL NET POSITION, BEGINNING OF YEAR	164,247,277	164,247,277	0%	155,913,820	5%
TOTAL NET POSITION, END OF YEAR	171,695,738	168,312,821	2%	162,599,811	6%

PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
2023 MONTHLY ACTIVITY

	January	February	March	April	May	June	July	August	September	October	November	December	Total
OPERATING REVENUES													
Energy Sales - Retail	\$11,432,701	\$10,033,211	\$9,836,132	\$9,117,939	\$11,856,609	\$13,564,594	\$15,614,075	\$13,155,540	\$9,291,190	\$9,352,196	\$9,721,877	\$10,516,222	\$133,492,285
COVID Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
City Occupation Taxes	697,815	619,544	537,807	475,933	438,919	496,357	549,276	565,483	499,447	416,976	493,982	574,234	6,365,773
Bad Debt Expense	(21,400)	(19,800)	(18,700)	(17,800)	(19,700)	(23,700)	(25,400)	(23,400)	(18,800)	(14,800)	(16,700)	(20,300)	(240,500)
Energy Secondary Market Sales	3,184,429	865,607	594,157	1,313,005	353,828	362,146	792,554	1,578,816	590,079	118,978	100,507	239,837	10,093,943
Transmission of Power for Others	154,765	101,195	93,203	205,160	114,883	88,224	105,204	128,633	180,426	18,065	17,165	18,999	1,225,919
Broadband Revenue	231,145	222,433	224,163	226,563	228,116	227,987	245,302	231,967	236,785	235,731	277,791	231,484	2,819,468
Other Electric Revenue	645,281	123,056	146,700	120,257	145,527	81,273	102,957	116,461	107,595	125,374	130,153	40,553	1,885,186
TOTAL OPERATING REVENUES	16,324,736	11,945,246	11,413,461	11,441,056	13,118,183	14,796,881	17,383,968	15,753,500	10,886,722	10,252,521	10,724,774	11,601,029	155,642,075
OPERATING EXPENSES													
Purchased Power	7,607,782	6,790,021	5,739,025	6,350,407	5,462,808	7,357,954	11,831,774	11,877,707	6,013,320	5,846,722	3,450,185	3,785,483	82,113,188
Purchased Transmission & Ancillary Services	1,401,055	1,980,482	1,525,459	1,272,149	1,311,862	1,364,673	1,305,912	1,355,891	1,172,722	732,098	873,125	658,553	14,953,981
Conservation Program	46,727	235,419	(299,296)	(5,771)	52,014	55,837	64,375	32,377	(144,481)	214,322	30,702	(24,308)	257,919
Total Power Supply	9,055,564	9,005,922	6,965,187	7,616,785	6,826,685	8,778,464	13,202,062	13,265,975	7,041,561	6,793,143	4,354,012	4,419,728	97,325,088
Transmission Operation & Maintenance	4,226	18,050	15,307	2,683	2,528	5,017	5,737	11,325	(26,002)	15,211	6,247	5,433	65,763
Distribution Operation & Maintenance	902,134	1,063,241	1,072,092	1,150,987	1,246,872	1,117,745	925,624	1,110,548	1,018,176	970,651	930,705	363,512	11,872,286
Broadband Expense	91,808	83,728	79,418	84,190	86,359	100,137	91,713	122,089	135,873	82,426	93,572	167,516	1,218,829
Customer Accounting, Collection & Information	427,010	334,956	447,216	377,585	393,565	350,954	324,337	374,197	375,404	360,698	401,928	136,230	4,304,082
Administrative & General	999,167	587,978	718,721	586,145	941,902	742,601	830,648	669,714	652,273	716,294	691,307	127,924	8,264,675
Subtotal before Taxes & Depreciation	2,424,345	2,087,952	2,332,755	2,201,591	2,671,226	2,316,454	2,178,059	2,287,872	2,155,725	2,145,280	2,123,760	800,616	25,725,635
Taxes	1,511,853	1,319,123	1,188,939	1,090,005	1,155,756	1,346,631	1,418,300	1,405,638	1,147,804	950,269	1,055,835	1,239,291	14,829,444
Depreciation & Amortization	949,552	951,443	951,010	958,740	969,335	971,177	967,701	966,064	966,971	967,314	971,959	968,862	11,560,127
Total Other Operating Expenses	4,885,750	4,358,519	4,472,703	4,250,336	4,796,317	4,634,262	4,564,060	4,659,574	4,270,499	4,062,863	4,151,554	3,008,769	52,115,206
TOTAL OPERATING EXPENSES	13,941,314	13,364,441	11,437,891	11,867,120	11,623,002	13,412,726	17,766,122	17,925,549	11,312,060	10,856,006	8,505,567	7,428,497	149,440,294
OPERATING INCOME (LOSS)	2,383,421	(1,419,194)	(24,430)	(426,065)	1,495,182	1,384,155	(382,154)	(2,172,049)	(425,338)	(603,485)	2,219,207	4,172,532	6,201,781
NONOPERATING REVENUES & EXPENSES													
Interest Income	275,294	(65,416)	445,645	118,235	32,952	102,972	187,739	209,874	165,763	199,134	235,210	324,597	2,231,999
Other Income	28,528	19,893	31,729	18,771	33,139	28,528	28,529	11,870	28,528	35,348	29,514	41,552	335,928
Other Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	(224,975)	(224,975)	(234,975)	(224,975)	(224,975)	(235,086)	(224,975)	(224,975)	(235,086)	(224,975)	(213,660)	(255,862)	(2,749,491)
Debt Discount & Expense Amortization	35,343	35,343	35,343	35,343	35,343	35,343	35,343	35,343	35,343	35,343	35,343	(254,968)	133,808
TOTAL NONOPERATING REV/EXP	114,190	(235,155)	277,742	(52,625)	(123,540)	(68,243)	26,636	32,113	(5,452)	44,851	86,407	(144,680)	(47,757)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	2,497,612	(1,654,349)	253,313	(478,690)	1,371,641	1,315,912	(355,519)	(2,139,937)	(430,790)	(558,635)	2,305,614	4,027,852	6,154,025
CAPITAL CONTRIBUTIONS	38,946	98,861	420,755	199,937	18,870	498,188	33,336	417,214	309,768	82,908	52,393	1,006,361	3,177,535
CHANGE IN NET POSITION	\$2,536,558	(\$1,555,489)	\$674,067	(\$278,753)	\$1,390,511	\$1,814,099	(\$322,183)	(\$1,722,723)	(\$121,022)	(\$475,726)	\$2,358,007	\$5,034,213	9,331,560

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

ASSETS	12/31/2023		12/31/2022		Increase/(Decrease)	
					Amount	Percent
CURRENT ASSETS						
Cash & Cash Equivalents						
Unrestricted Cash & Cash Equivalents	25,942,936	20,004,366			\$5,938,570	
Restricted Construction Account	17,343,291	-			17,343,291	
Investments	22,965,260	33,718,675			(10,753,415)	
Accounts Receivable, net	11,210,974	11,894,656			(683,682)	
BPA Prepay Receivable	660,000	600,000			60,000	
Accrued Interest Receivable	134,680	136,279			(1,598)	
Wholesale Power Receivable	251,506	344,236			(92,730)	
Accrued Unbilled Revenue	4,185,000	5,357,000			(1,172,000)	
Inventory Materials & Supplies	10,666,334	11,707,547			(1,041,214)	
Prepaid Expenses & Option Premiums	358,114	254,111			104,003	
Total Current Assets	93,718,095	84,016,870			9,701,225	12%
NONCURRENT ASSETS						
Restricted Bond Reserve Fund	-	108,200			(108,200)	
Other Receivables	1,056,023	127,922			928,102	
Preliminary Surveys	184,356	139,192			45,165	
BPA Prepay Receivable	2,707,587	2,850,000			(142,413)	
Deferred Purchased Power Costs	2,265,868	9,559,888			(7,294,020)	
Pension Asset	4,841,200	4,500,272			340,928	
Deferred Conservation Costs	-	-			-	
Other Deferred Charges	-	-			-	
	11,055,034	17,285,473			(6,230,439)	-36%
Utility Plant						
Land and Intangible Plant	4,418,286	4,312,559			105,727	
Electric Plant in Service	397,316,934	382,623,237			14,693,697	
Construction Work in Progress	11,100,312	7,532,242			3,568,070	
Accumulated Depreciation	(237,696,168)	(230,163,305)			(7,532,863)	
Net Utility Plant	175,139,363	164,304,733			10,834,631	7%
Total Noncurrent Assets	186,194,398	181,590,206			4,604,192	3%
Total Assets	279,912,492	265,607,075			14,305,417	5%
DEFERRED OUTFLOWS OF RESOURCES						
Unamortized Loss on Defeased Debt	-	-			-	
Pension Deferred Outflow	4,026,607	4,525,935			(499,328)	
Accumulated Decrease in Fair Value of Hedging Derivatives	-	2,044,187			(2,044,187)	
Total Deferred Outflows of Resources	4,026,607	6,570,122			(2,543,515)	
TOTAL ASSETS & DEFERRED OUTFLOWS OF RESOURCES	283,939,099	272,177,197			11,761,902	4%

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

	12/31/2023	12/31/2022	Increase/(Decrease)	
			Amount	Percent
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	8,445,783	16,223,976	(7,778,194)	
Customer Deposits	2,150,537	2,279,766	(129,229)	
Accrued Taxes Payable	3,932,231	4,098,248	(166,017)	
Other Current & Accrued Liabilities	3,307,902	3,427,082	(119,180)	
Accrued Interest Payable	459,299	449,949	9,350	
Revenue Bonds, Current Portion	3,265,000	3,130,000	135,000	
Total Current Liabilities	21,560,752	29,609,021	(8,048,269)	-27%
NONCURRENT LIABILITIES				
2010 Bond Issue	12,215,000	13,990,000	(1,775,000)	
2011 Bond Issue	-	-	-	
2016 Bond Issue	20,825,000	21,680,000	(855,000)	
2020 Bond Issue	17,565,000	18,200,000	(635,000)	
2023 Bond Issue	23,025,000	-	23,025,000	
Unamortized Premium & Discount	7,175,930	5,327,160	1,848,769	
Pension Liability	2,089,978	2,589,963	(499,985)	
Deferred Revenue	1,789,693	1,508,810	280,883	
BPA Prepay Incentive Credit	765,997	927,253	(161,256)	
Other Liabilities	648,314	2,641,870	(1,993,556)	
Total Noncurrent Liabilities	86,099,912	66,865,056	(2,300,145)	29%
Total Liabilities	107,660,664	96,474,078	(10,348,413)	12%
DEFERRED INFLOWS OF RESOURCES				
Unamortized Gain on Defeased Debt	21,428	24,659	(3,231)	
Pension Deferred Inflow	2,678,171	4,715,564	(2,037,393)	
Accumulated Increase in Fair Value of Hedging Derivatives	-	6,715,620	(6,715,620)	
Total Deferred Inflows of Resources	2,699,599	11,455,843	(8,756,244)	-76%
NET POSITION				
Net Investment in Capital Assets	108,390,297	101,952,913	6,437,383	
Restricted for Debt Service	-	108,200	(108,200)	
Restricted for Pension Asset	4,841,200	4,500,272	340,928	
Unrestricted	60,347,340	57,685,891	2,661,448	
Total Net Position	173,578,836	164,247,277	9,331,560	6%
TOTAL NET POSITION, LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	283,939,099	272,177,197	11,761,902	4%
CURRENT RATIO:	4.35:1	2.84:1		
(Current Assets / Current Liabilities)				
WORKING CAPITAL:	72,157,342	\$54,407,849	\$17,749,494	33%
(Current Assets less Current Liabilities)				

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

	12/31/2023			12/31/2022				
	ACTUAL	BUDGET	PCT VAR	ACTUAL	PCT VAR			
ENERGY SALES RETAIL - REVENUE								
Residential	\$6,546,952	\$6,603,395	-1%	\$8,228,243	-20%			
Covid Assistance	-	-	n/a	-	n/a			
Small General Service	858,035	781,515	10%	882,445	-3%			
Medium General Service	1,280,092	1,087,234	18%	1,218,651	5%			
Large General Service	1,137,170	1,262,502	-10%	1,334,065	-15%			
Large Industrial	318,001	299,741	6%	262,332	21%			
Small Irrigation	9,000	7,033	28%	11,017	-18%			
Large Irrigation	75,767	79,595	-5%	131,001	-42%			
Street Lights	18,235	18,322	0%	18,242	0%			
Security Lights	18,407	22,379	-18%	19,189	-4%			
Unmetered Accounts	18,563	17,786	4%	17,966	3%			
Billed Revenues Before Taxes & Unbilled Revenue	\$10,280,222	\$10,179,502	1%	\$12,123,151	-15%			
Unbilled Revenue	236,000	236,000	0%	1,461,000	-84%			
Energy Sales Retail Subtotal	\$10,516,222	\$10,415,502	1%	\$13,584,151	-23%			
City Occupation Taxes	574,233	607,435	-5%	685,464	-16%			
Bad Debt Expense (0.16% of retail sales)	(20,300)	(20,172)	1%	158,300	-113%			
TOTAL SALES - REVENUE	\$11,070,155	\$11,002,765	1%	\$14,427,915	-23%			
ENERGY SALES RETAIL - kWh								
		aMW		aMW		aMW		
Residential	77,977,720	104.8	77,366,221	104.0	1%	100,598,607	135.2	-22%
Small General Service	11,883,639	16.0	10,200,709	13.7	16%	11,816,153	15.9	1%
Medium General Service	18,501,938	24.9	15,324,800	20.6	21%	17,140,200	23.0	8%
Large General Service	17,725,720	23.8	19,738,596	26.5	-10%	20,367,200	27.4	-13%
Large Industrial	6,082,640	8.2	5,703,483	7.7	7%	4,600,920	6.2	32%
Small Irrigation	78,630	0.1	51,618	0.1	52%	110,159	0.1	-29%
Large Irrigation	217,035	0.3	286,529	0.4	-24%	385,802	0.5	-44%
Street Lights	210,297	0.3	199,313	0.3	6%	210,550	0.3	0%
Security Lights	56,793	0.1	69,204	0.1	-18%	61,904	0.1	-8%
Unmetered Accounts	261,436	0.4	250,515	0.3	4%	253,038	0.3	3%
TOTAL kWh BILLED	132,995,848	178.8	129,190,989	173.6	3%	155,544,533	209.1	-14%
NET POWER COST								
BPA Resource Costs								
Slice	\$0	\$0	n/a	\$1,933,378	n/a			
Block	-	-	n/a	2,010,937	n/a			
Net Customer Charge	4,853,988	4,867,485	0%	-	n/a			
Load Shaping	(1,894,131)	(1,551,258)	22%	-	n/a			
Demand	67,486	259,385	-74%	-	n/a			
Tier 2 Short Term	486,483	442,778	10%	-	n/a			
Reserve Distribution Clause	(372,193)	-	n/a	-	n/a			
Subtotal	3,141,633	4,018,390	-22%	3,944,315	-20%			
Non-BPA Resources	643,850	531,491	21%	10,284,889	-94%			
Frederickson	-	-	n/a	2,429	n/a			
Transmission	640,227	851,794	-25%	957,818	-33%			
Other Power Costs	18,327	233,045	-92%	258,537	-93%			
Conservation Program	(24,309)	25,806	-194%	(3,147)	>200%			
Gross Power Costs	4,419,728	5,660,526	-22%	15,444,841	-71%			
Less Secondary Market Sales-Energy	(239,837)	(360,506)	-33%	(2,678,251)	-91%			
Less Secondary Market Sales-Gas	-	-	n/a	-	n/a			
Less Transmission of Power for Others	(18,998)	(15,924)	19%	(166,241)	-89%			
NET POWER COSTS	\$4,160,893	\$5,284,096	-21%	12,600,349	-67%			
NET POWER - kWh								
		aMW		aMW		aMW		
BPA Resources	-	-	-	-	n/a	89,018,000	119.6	n/a
Slice	-	-	-	-	n/a	71,251,000	95.8	n/a
Block	-	-	-	-	n/a	-	-	n/a
Load Following	141,051,269	189.6	-	-	n/a	-	-	n/a
Subtotal	141,051,269	189.6	-	-	n/a	160,269,000	215.4	-12%
Non-BPA Resources	3,836,000	5.2	-	-	n/a	30,736,000	41.3	-88%
Frederickson	-	-	-	-	n/a	-	-	n/a
Gross Power kWh	144,887,269	194.7	-	-	n/a	191,005,000	256.7	-24%
Less Secondary Market Sales	(2,568,000)	(3.5)	-	-	n/a	(8,802,000)	(11.8)	-71%
Less Transmission Losses/Imbalance	-	-	-	-	n/a	(2,191,000)	(2.9)	n/a
NET POWER - kWh	142,319,269	191.3	-	-	n/a	180,012,000	242.0	-21%
COST PER MWh: (dollars)								
Gross Power Cost (average)	\$30.50	#DIV/0!	#DIV/0!	\$80.86	-62%			
Net Power Cost	\$29.24	#DIV/0!	#DIV/0!	\$70.00	-58%			
BPA Power Cost	\$22.27	#DIV/0!	#DIV/0!	\$24.61	-10%			
Secondary Market Sales	\$93.39	#DIV/0!	#DIV/0!	\$304.28	-69%			
ACTIVE SERVICE LOCATIONS:								
Residential	48,041			47,513	1%			
Small General Service	5,519			5,199	6%			
Medium General Service	712			816	-13%			
Large General Service	95			177	-46%			
Large Industrial	5			5	0%			
Small Irrigation	543			535	1%			
Large Irrigation	435			431	1%			
Street Lights	9			9	0%			
Security Lights	1,811			1,824	-1%			
Unmetered Accounts	397			386	3%			
TOTAL	57,567			56,895	1%			

PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY
ENERGY STATISTICAL DATA
YEAR TO DATE

	12/31/2023			12/31/2022				
	ACTUAL	BUDGET	PCT VAR	ACTUAL	PCT VAR			
ENERGY SALES RETAIL - REVENUE								
Residential	66,583,281	66,576,216	0%	67,867,187	-2%			
COVID Assistance	-	-	n/a	(88,083)	n/a			
Small General Service	9,946,414	9,642,144	3%	9,249,475	8%			
Medium General Service	15,150,167	14,323,446	6%	13,599,736	11%			
Large General Service	14,356,682	15,087,585	-5%	16,586,886	-13%			
Large Industrial	3,436,078	3,517,565	-2%	3,466,489	-1%			
Small Irrigation	1,071,098	1,063,369	1%	1,044,679	3%			
Large Irrigation	23,456,434	23,846,738	-2%	22,038,559	6%			
Street Lights	219,281	219,232	0%	234,698	-7%			
Security Lights	225,453	240,816	-6%	237,083	-5%			
Unmetered Accounts	219,398	216,815	1%	213,963	3%			
Billed Revenues Before Taxes & Unbilled Revenue	\$134,664,286	134,733,926	0%	\$134,450,672	0%			
Unbilled Revenue	(1,172,000)	(1,172,000)	0%	(318,000)	>200%			
Energy Sales Retail Subtotal	\$133,492,286	133,561,926	0%	\$134,132,672	0%			
City Occupation Taxes	6,365,773	6,591,000	-3%	6,520,640	-2%			
Bad Debt Expense (0.16% of retail sales)	(240,500)	(264,278)	-9%	-	-			
TOTAL SALES - REVENUE	\$139,617,559	139,888,648	0%	\$140,653,312	-1%			
ENERGY SALES RETAIL - kWh								
		aMW		aMW		aMW		
Residential	763,030,736	87.1	761,673,089	86.9	0%	780,987,245	89.2	-2%
Small General Service	135,368,683	15.5	130,606,131	14.9	4%	121,260,752	13.8	12%
Medium General Service	210,964,072	24.1	200,956,643	22.9	5%	188,133,745	21.5	12%
Large General Service	222,700,200	25.4	229,867,481	26.2	-3%	253,063,760	28.9	-12%
Large Industrial	63,252,200	7.2	64,567,464	7.4	-2%	64,835,160	7.4	-2%
Small Irrigation	15,472,483	1.8	15,353,626	1.8	1%	14,902,163	1.7	4%
Large Irrigation	421,326,700	48.1	424,844,586	48.5	-1%	376,891,858	43.0	12%
Street Lights	2,524,769	0.3	2,481,918	0.3	2%	2,532,430	0.3	0%
Security Lights	711,312	0.1	746,955	0.1	-5%	772,565	0.1	-8%
Unmetered Accounts	3,089,631	0.4	3,063,696	0.3	1%	3,003,882	0.3	3%
TOTAL kWh BILLED	1,838,440,786	209.9	1,834,161,591	209.4	0%	1,806,383,560	206.2	2%
NET POWER COST								
BPA Resource Costs								
Slice	\$23,061,762	\$24,564,225	-6%	\$32,272,826	-29%			
Block	19,885,943	19,813,173	0%	25,432,287	-22%			
Net Customer Charge	14,561,964	14,589,016	0%	-	n/a			
Load Shaping	(3,301,322)	(3,129,735)	5%	-	n/a			
Demand	624,560	484,816	29%	-	n/a			
Tier 2 Short Term	1,444,410	1,444,409	0%	-	n/a			
Reserve Distribution Clause	(6,477,080)	(6,104,878)	6%	(1,042,343)	>200%			
Subtotal	\$49,800,237	\$51,661,027	-4%	\$56,662,770	-12%			
Non-BPA Resources	32,312,951	32,477,737	-1%	37,322,156	-13%			
Frederickson	-	-	n/a	12,018,033	n/a			
Transmission	12,658,442	12,851,029	-1%	12,261,068	3%			
Other Power Costs	2,295,540	2,669,239	-14%	3,650,745	-37%			
Conservation Program	257,919	376,976	-32%	394,324	-35%			
Gross Power Costs	\$97,325,089	\$100,036,009	-3%	\$122,309,096	-20%			
Less Secondary Market Sales-Energy	(10,093,943)	(10,536,656)	-4%	(28,261,034)	-64%			
Less Secondary Market Sales-Gas	-	-	n/a	(5,092,722)	n/a			
Less Transmission of Power for Others	(1,225,919)	(1,138,769)	8%	(1,600,411)	-23%			
NET POWER COSTS	\$86,005,227	\$88,360,584	-3%	\$87,354,929	-2%			
NET POWER - kWh								
		aMW		aMW		aMW		
BPA Resources								
Slice	637,191,000	72.7	-	-	n/a	1,082,992,000	123.6	-41%
Block	690,439,000	78.8	-	-	n/a	867,823,000	99.1	-20%
Load Following	392,174,199	44.8	-	-	n/a	-	-	n/a
Subtotal	1,719,804,199	196.3	-	-	n/a	1,950,815,000	222.7	-12%
Non-BPA Resources	301,700,000	34.4	-	-	n/a	243,744,000	27.8	24%
Frederickson	-	-	-	-	n/a	95,243,000	10.9	n/a
Gross Power kWh	2,021,504,199	230.8	-	-	n/a	2,289,802,000	261.4	-12%
Less Secondary Market Sales	(116,433,000)	(13.3)	-	-	n/a	(378,189,000)	(43.2)	-69%
Less Transmission Losses/Imbalance	(19,149,000)	(2.2)	-	-	n/a	(40,677,000)	(4.6)	-53%
NET POWER - kWh	1,885,922,199	215.3	-	-	n/a	1,870,936,000	213.6	1%
COST PER MWh: (dollars)								
Gross Power Cost (average)	\$48.14	#DIV/0!	#DIV/0!	\$53.41	-10%			
Net Power Cost	\$45.60	#DIV/0!	#DIV/0!	\$46.69	-2%			
BPA Power Cost	\$28.96	#DIV/0!	#DIV/0!	\$29.05	0%			
Secondary Market Sales	\$86.69	#DIV/0!	#DIV/0!	\$74.73	16%			
AVERAGE ACTIVE SERVICE LOCATIONS:								
Residential	47,789			47,216	1%			
Small General Service	5,421			5,190	4%			
Medium General Service	733			820	-11%			
Large General Service	112			177	-37%			
Large Industrial	5			5	0%			
Small Irrigation	547			544	1%			
Large Irrigation	436			436	0%			
Street Lights	9			9	0%			
Security Lights	1,818			1,829	-1%			
Unmetered Accounts	393			384	2%			
TOTAL	57,263			56,610	1%			

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
Residential													
2019	80,765,201	92,696,529	91,330,363	53,956,825	39,558,052	46,696,925	50,087,721	59,216,433	53,144,737	42,313,189	61,894,953	79,446,307	751,107,235
2020	80,434,695	74,289,190	59,722,751	54,472,823	40,553,069	45,225,460	52,943,517	65,031,269	55,803,408	41,425,462	57,582,525	76,923,777	704,407,946
2021	82,285,898	82,713,313	65,673,818	50,903,866	41,225,048	48,647,978	68,074,713	66,796,886	50,598,955	40,317,104	50,632,523	63,960,477	711,830,579
2022	103,772,314	84,304,461	64,190,961	51,533,952	44,695,254	41,947,434	53,885,368	69,582,763	58,568,849	40,896,332	67,010,950	100,598,607	780,987,245
2023	101,537,957	85,443,973	70,668,829	55,837,841	44,452,169	51,525,192	61,100,823	62,985,982	52,176,641	40,216,179	59,107,430	77,977,720	763,030,736
Small General Service													
2019	11,410,702	12,539,989	11,753,417	9,331,425	9,040,084	10,312,727	10,626,410	11,945,486	11,300,764	9,068,416	10,080,963	11,425,662	128,836,045
2020	11,083,802	10,630,134	9,016,176	8,078,038	7,312,984	8,318,799	9,247,222	11,065,143	10,182,917	8,218,166	8,622,295	9,969,985	111,745,661
2021	10,595,300	10,525,346	9,111,951	8,584,646	8,561,544	9,771,019	11,789,903	11,912,838	10,091,451	8,128,099	8,143,135	8,996,932	116,212,164
2022	12,125,142	10,914,625	9,434,791	8,345,107	8,218,371	8,581,198	9,995,985	12,194,996	11,123,372	8,484,208	10,026,804	11,816,153	121,260,752
2023	12,135,528	10,969,855	9,742,435	10,177,164	10,130,139	11,699,075	12,861,586	13,486,689	12,024,348	9,788,931	10,469,294	11,883,639	135,368,683
Medium General Service													
2019	15,483,483	15,984,846	15,084,933	14,008,848	14,001,025	15,589,947	15,234,640	16,761,798	16,480,805	15,077,499	15,651,915	15,437,396	184,797,135
2020	15,780,240	15,265,195	13,490,686	12,528,060	12,094,103	12,995,528	14,156,568	15,928,661	14,896,135	14,937,504	14,958,267	15,541,331	172,572,278
2021	15,576,249	15,107,309	13,988,033	13,879,563	14,205,273	15,344,888	17,203,177	17,188,085	15,571,866	15,142,110	15,352,744	14,664,054	183,223,351
2022	16,950,481	15,635,650	14,465,577	13,376,411	13,439,843	14,103,903	15,207,437	17,711,611	17,036,093	16,064,566	17,001,973	17,140,200	188,133,745
2023	16,975,379	15,906,348	15,494,588	15,747,382	16,268,368	18,203,465	18,756,882	19,442,877	18,539,325	18,985,989	18,141,531	18,501,938	210,964,072
Large General Service													
2019	18,581,986	17,721,024	17,041,004	17,834,713	17,972,240	19,710,360	20,089,880	22,490,040	21,740,520	20,373,620	19,184,900	18,707,340	231,447,627
2020	19,088,440	19,196,040	17,613,400	17,127,860	15,836,480	16,705,280	17,399,280	20,403,280	20,221,640	20,110,540	17,873,400	17,737,760	219,313,400
2021	18,349,620	17,205,580	17,486,680	18,397,120	18,552,360	19,717,740	21,637,600	23,854,800	22,774,940	22,520,280	21,228,960	20,255,100	241,980,780
2022	20,396,880	19,384,840	18,251,920	19,457,540	18,131,960	20,138,900	24,321,720	24,165,560	25,180,140	24,294,580	20,367,200	20,367,200	253,063,760
2023	21,335,340	21,020,320	18,157,040	16,097,700	16,545,440	17,516,400	18,479,120	19,562,860	18,752,140	19,611,900	17,896,220	17,725,720	222,700,200
Large Industrial													
2019	5,349,440	5,300,040	5,994,520	5,381,800	5,244,640	5,136,200	3,461,920	5,909,720	5,492,600	5,818,520	5,555,880	5,672,800	64,318,080
2020	5,851,280	5,189,240	5,408,680	5,109,720	5,197,080	5,092,840	5,809,480	5,820,680	4,082,880	4,735,640	5,555,760	5,772,000	63,625,280
2021	5,847,600	5,077,960	5,585,080	5,429,320	5,669,040	5,578,680	5,773,120	4,649,960	4,382,520	5,807,360	5,650,160	5,633,000	65,083,800
2022	5,532,240	5,068,560	5,216,720	5,242,840	5,388,920	5,058,960	5,790,440	5,764,360	5,532,360	5,843,560	5,795,280	4,600,920	64,835,160
2023	5,800,800	4,374,840	5,567,200	5,611,240	5,742,760	5,438,760	5,669,040	5,544,240	4,026,080	3,573,320	5,821,280	6,082,640	63,252,200
Small Irrigation													
2019	64,108	48,733	62,383	501,057	1,949,657	2,495,059	2,651,102	2,629,921	1,791,518	852,470	99,643	46,345	13,191,996
2020	60,118	63,966	377,142	1,530,700	1,963,526	2,497,637	3,196,238	3,178,318	2,137,220	1,092,510	157,409	53,694	16,308,478
2021	68,260	64,675	213,370	1,388,556	2,436,258	2,988,326	3,479,006	2,991,620	1,862,438	1,023,232	183,260	68,848	16,767,849
2022	85,255	63,785	204,236	712,576	1,311,807	2,142,610	3,141,604	3,175,836	2,389,224	1,304,089	260,982	110,159	14,902,163
2023	89,673	64,956	103,156	710,943	2,134,030	2,904,303	3,258,184	2,927,209	2,042,683	998,175	160,541	78,630	15,472,483
Large Irrigation													
2019	292,485	218,680	1,056,282	19,869,269	55,855,505	94,826,910	90,606,935	71,725,112	30,406,137	18,346,036	2,489,215	286,210	385,978,776
2020	272,045	768,662	15,567,631	40,514,804	56,465,954	83,576,924	100,993,458	84,398,542	37,440,661	22,350,252	2,354,547	254,642	444,958,122
2021	212,977	414,168	13,044,728	42,889,378	77,782,587	101,601,693	105,036,116	65,857,503	34,640,764	20,802,828	3,289,975	400,850	465,973,567
2022	192,344	214,770	9,582,488	19,468,671	31,758,609	57,388,818	96,363,638	88,556,369	47,384,824	21,603,676	3,991,849	385,802	376,891,858
2023	243,151	243,870	8,003,758	18,987,757	66,995,256	99,063,729	109,885,471	69,931,215	29,713,212	16,286,468	1,755,778	217,035	421,326,700

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
Street Lights													
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	211,867	211,867	211,867	2,393,042
2022	211,859	211,849	211,005	211,005	211,030	210,995	210,995	210,980	210,892	210,720	210,550	210,550	2,532,430
2023	210,535	210,503	210,503	210,382	210,382	210,382	210,403	210,403	200,508	220,142	210,329	210,297	2,524,769
Security Lights													
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	68,907	68,462	67,569	846,683
2022	66,970	66,256	65,719	65,003	64,800	64,544	64,226	63,954	63,508	63,142	62,539	61,904	772,565
2023	61,367	60,691	60,654	60,096	59,942	59,472	59,320	58,974	58,186	58,378	57,439	56,793	711,312
Unmetered													
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	248,973	248,973	248,973	3,003,245
2022	248,973	248,973	248,973	248,973	248,973	249,058	249,155	250,488	251,070	253,170	253,038	253,038	3,003,882
2023	253,038	254,020	254,292	254,325	254,798	257,489	258,689	258,689	259,756	261,663	261,436	261,436	3,089,631
Total													
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	114,270,760	105,010,059	114,507,670	1,807,315,060
2022	159,582,458	136,113,769	121,872,390	118,662,078	123,469,567	148,720,040	205,047,748	221,833,077	166,725,752	119,903,603	128,908,545	155,544,533	1,806,383,560
2023	158,642,768	138,549,376	128,262,455	123,694,830	162,793,284	206,878,267	230,539,518	194,409,138	137,792,879	110,001,145	113,881,278	132,995,848	1,838,440,786

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

	BALANCE 11/30/2023	ADDITIONS	RETIREMENTS	BALANCE 12/31/2023
INTANGIBLE PLANT:				
Organizations	\$28,379	-	-	\$28,379
Franchises & Consents	10,022	-	-	10,022
Miscellaneous & Intangible Plant	29,078	-	-	29,078
TOTAL	\$67,479	-	-	67,479
GENERATION PLANT:				
Land & Land Rights	-	-	-	-
Structures & Improvements	1,141,911	-	-	1,141,911
Fuel Holders & Accessories	-	-	-	-
Other Electric Generation	623,519	-	-	623,519
Accessory Electric Equipment	-	-	-	-
Miscellaneous Power Plant Equipment	-	-	-	-
TOTAL	1,765,430	-	-	1,765,430
TRANSMISSION PLANT:				
Land & Land Rights	156,400	-	-	156,400
Clearing Land & Right Of Ways	25,544	-	-	25,544
Transmission Station Equipment	947,331	-	-	947,331
Towers & Fixtures	256,175	-	-	256,175
Poles & Fixtures	5,765,797	184,898	(7,468)	5,943,227
Overhead Conductor & Devices	4,328,395	187,702	(21,239)	4,494,858
TOTAL	11,479,642	372,600	(28,707)	11,823,535
DISTRIBUTION PLANT:				
Land & Land Rights	2,676,187	1,478	-	2,677,665
Structures & Improvements	295,502	-	-	295,502
Station Equipment	55,312,155	1,399,671	-	56,711,826
Poles, Towers & Fixtures	26,726,851	379,703	(112,502)	26,994,052
Overhead Conductor & Devices	18,126,976	145,303	(61,846)	18,210,433
Underground Conduit	49,792,775	325,305	(3,711)	50,114,369
Underground Conductor & Devices	63,432,115	484,198	(36,200)	63,880,113
Line Transformers	38,365,374	188,705	(13,964)	38,540,115
Services-Overhead	3,427,803	5,384	-	3,433,187
Services-Underground	23,808,930	89,111	-	23,898,041
Meters	12,305,686	43,120	-	12,348,806
Security Lighting	907,900	994	(2,071)	906,823
Street Lighting	795,184	3,863	(289)	798,758
SCADA System	3,763,613	-	-	3,763,613
TOTAL	299,737,051	3,066,835	(230,583)	302,573,303
GENERAL PLANT:				
Land & Land Rights	1,130,759	-	-	1,130,759
Structures & Improvements	20,077,595	48,205	(36,153)	20,089,647
Information Systems & Technology	10,859,987	125,614	-	10,985,601
Transportation Equipment	10,845,872	187,494	-	11,033,366
Stores Equipment	54,108	-	-	54,108
Tools, Shop & Garage Equipment	563,473	-	-	563,473
Laboratory Equipment	832,254	-	-	832,254
Communication Equipment	2,305,412	-	-	2,305,412
Broadband Equipment	29,046,076	373,321	(1,702,826)	27,716,571
Miscellaneous Equipment	1,141,835	-	-	1,141,835
Other Capitalized Costs	9,787,889	(495,880)	-	9,292,009
TOTAL	86,645,260	238,754	(1,738,979)	85,145,035
TOTAL ELECTRIC PLANT ACCOUNTS	399,694,862	3,678,189	(1,998,269)	401,374,782
PLANT HELD FOR FUTURE USE	360,438	-	-	360,438
CONSTRUCTION WORK IN PROGRESS	12,593,840	(1,493,528)	-	11,100,312
TOTAL CAPITAL	412,649,140	2,184,661	(1,998,269)	\$412,835,532

\$2,222,896 Budget

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

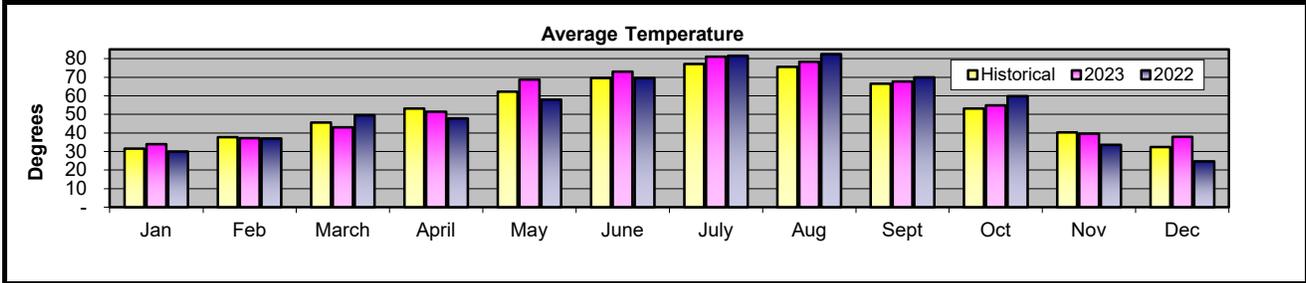
	BALANCE 12/31/2022	ADDITIONS	RETIREMENTS	BALANCE 12/31/2023
INTANGIBLE PLANT:				
Organizations	\$28,379	-	-	\$28,379
Franchises & Consents	10,022	-	-	10,022
Miscellaneous & Intangible Plant	29,078	-	-	29,078
TOTAL	\$67,479	-	-	67,479
GENERATION PLANT:				
Land & Land Rights	-	-	-	-
Structures & Improvements	1,141,911	-	-	1,141,911
Fuel Holders & Accessories	-	-	-	-
Other Electric Generation	623,519	-	-	623,519
Accessory Electric Equipment	-	-	-	-
Miscellaneous Power Plant Equipment	-	-	-	-
TOTAL	1,765,430	-	-	1,765,430
TRANSMISSION PLANT:				
Land & Land Rights	156,400	-	-	156,400
Clearing Land & Right Of Ways	25,544	-	-	25,544
Transmission Station Equipment	853,765	99,971	(6,405)	947,331
Towers & Fixtures	256,175	-	-	256,175
Poles & Fixtures	5,210,645	806,344	(73,762)	5,943,227
Overhead Conductor & Devices	4,183,721	350,878	(39,741)	4,494,858
TOTAL	10,686,250	1,257,193	(119,908)	11,823,535
DISTRIBUTION PLANT:				
Land & Land Rights	2,571,938	105,727	-	2,677,665
Structures & Improvements	295,502	-	-	295,502
Station Equipment	54,825,097	2,070,880	(184,151)	56,711,826
Poles, Towers & Fixtures	25,311,563	2,033,175	(350,686)	26,994,052
Overhead Conductor & Devices	17,655,755	730,769	(176,091)	18,210,433
Underground Conduit	47,679,880	2,477,801	(43,312)	50,114,369
Underground Conductor & Devices	60,380,283	4,100,420	(600,590)	63,880,113
Line Transformers	37,327,827	1,354,319	(142,031)	38,540,115
Services-Overhead	3,329,881	103,306	-	3,433,187
Services-Underground	22,979,666	919,328	(953)	23,898,041
Meters	11,615,670	733,136	-	12,348,806
Security Lighting	902,051	14,045	(9,273)	906,823
Street Lighting	795,184	3,863	(289)	798,758
SCADA System	3,620,792	148,840	(6,019)	3,763,613
TOTAL	289,291,089	14,795,609	(1,513,395)	302,573,303
GENERAL PLANT:				
Land & Land Rights	1,130,759	-	-	1,130,759
Structures & Improvements	20,051,390	74,410	(36,153)	20,089,647
Information Systems & Technology	10,446,208	1,061,030	(521,637)	10,985,601
Transportation Equipment	10,890,261	318,713	(175,608)	11,033,366
Stores Equipment	54,108	-	-	54,108
Tools, Shop & Garage Equipment	552,696	10,777	-	563,473
Laboratory Equipment	764,732	67,522	-	832,254
Communication Equipment	2,281,397	24,015	-	2,305,412
Broadband Equipment	27,663,835	1,889,599	(1,836,863)	27,716,571
Miscellaneous Equipment	1,141,835	-	-	1,141,835
Other Capitalized Costs	9,787,889	(495,880)	-	9,292,009
TOTAL	84,765,110	2,950,186	(2,570,261)	85,145,035
TOTAL ELECTRIC PLANT ACCOUNTS	386,575,358	19,002,988	(4,203,564)	401,374,782
PLANT HELD FOR FUTURE USE	360,438	-	-	360,438
CONSTRUCTION WORK IN PROGRESS	7,532,242	3,568,070	-	11,100,312
TOTAL CAPITAL	394,468,038	22,571,058	(\$4,203,564)	\$412,835,532

\$28,469,233 Budget

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

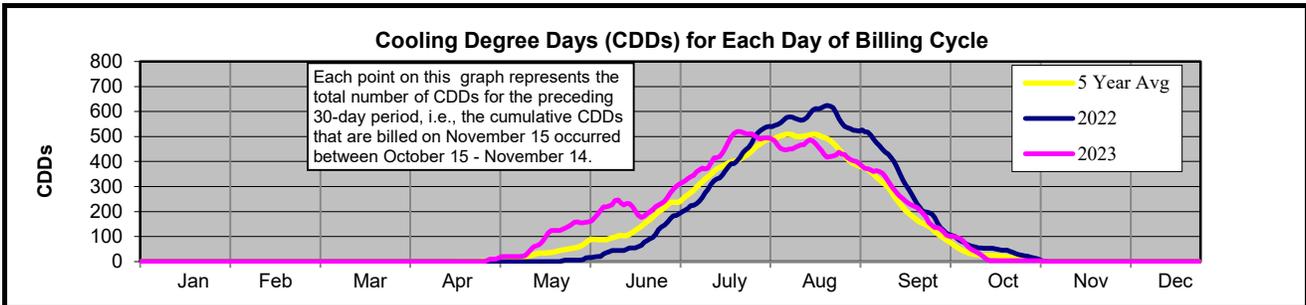
	YTD 12/31/2023	Monthly 12/31/2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers and Counterparties	\$157,713,691	\$8,952,629
Cash Paid to Suppliers and Counterparties	(114,861,093)	5,127,911
Cash Paid to Employees	(17,252,999)	(1,382,243)
Taxes Paid	(14,995,461)	(830,167)
Net Cash Provided by Operating Activities	10,604,138	11,868,130
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Other Interest Expense	(40,444)	(10,222)
Net Cash Used by Noncapital Financing Activities	(40,444)	(10,222)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of Capital Assets	(22,954,202)	(12,233,324)
Proceeds from Sale of Revenue Bonds	25,004,346	25,004,346
Surety Policy	-	-
Cash Defeasance	-	-
Bond Principal Paid	(3,130,000)	-
Bond Interest Paid	(2,538,287)	-
Contributions in Aid of Construction	3,177,535	1,006,361
Sale of Assets	63,562	2,011
Net Cash Used by Capital and Related Financing Activities	(377,046)	13,779,394
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	1,603,343	165,168
Proceeds from Sale of Investments	11,383,670	2,500,000
Purchase of Investments	-	-
Joint Venture Net Revenue (Expense)	-	-
Net Cash Provided by Investing Activities	12,987,013	2,665,168
NET INCREASE (DECREASE) IN CASH	23,173,661	28,302,470
CASH BALANCE, BEGINNING	\$20,112,566	\$14,983,757
CASH BALANCE, ENDING	\$43,286,227	\$43,286,227
RECONCILIATION OF NET OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Net Operating Revenues	\$6,201,781	\$4,172,532
Adjustments to reconcile net operating income to net cash provided by operating activities:		
Depreciation & Amortization	11,560,127	10,500,862
Unbilled Revenues	1,172,000	(236,000)
Misellaneous Other Revenue & Receipts	15,640	22,389
GASB 68 Pension Expense	(1,883,098)	(1,883,098)
Decrease (Increase) in Accounts Receivable	842,561	(2,412,400)
Decrease (Increase) in BPA Prepay Receivable	82,413	53,796
Decrease (Increase) in Inventories	1,041,213	(256,542)
Decrease (Increase) in Prepaid Expenses	(104,003)	55,301
Decrease (Increase) in Wholesale Power Receivable	92,730	(145,911)
Decrease (Increase) in Miscellaneous Assets	(973,265)	67,620
Decrease (Increase) in Prepaid Expenses and Other Charges	7,294,020	48,200
Decrease (Increase) in Deferred Derivative Outflows	2,044,187	-
Increase (Decrease) in Deferred Derivative Inflows	(6,715,620)	-
Increase (Decrease) in Accounts Payable	(7,778,193)	1,237,805
Increase (Decrease) in Accrued Taxes Payable	(166,017)	409,124
Increase (Decrease) in Customer Deposits	(129,229)	(7,851)
Increase (Decrease) in BPA Prepay Incentive Credit	(161,256)	(13,438)
Increase (Decrease) in Other Current Liabilities	(119,180)	(26,270)
Increase (Decrease) in Other Credits	(1,712,673)	282,011
Net Cash Provided by Operating Activities	\$10,604,138	\$11,868,130

PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY
WEATHER STATISTICS
 December 31, 2023



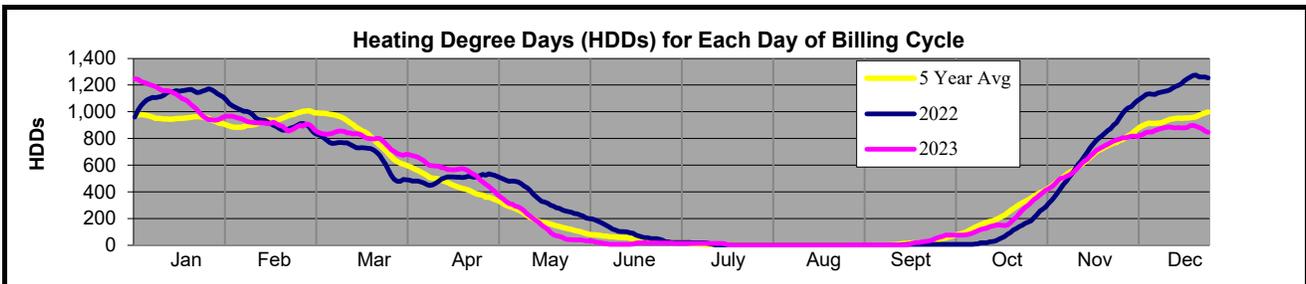
Average Temperature													
Year	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Annual
Historical Avg	31.5	37.6	45.5	53.1	62.1	69.6	77.1	75.5	66.4	53.1	40.2	32.3	53.7
2023	33.8	37.1	43.0	51.4	68.6	73.0	81.0	78.3	67.6	54.8	39.5	37.9	55.5
2022	30.0	36.9	49.5	47.8	57.9	69.6	81.6	82.4	69.8	59.8	33.5	24.7	53.6
5-yr Avg	35.9	35.4	45.2	53.7	64.0	71.8	79.9	78.3	67.3	53.9	39.4	32.6	54.8

Precipitation													
Year	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Annual
Historical Avg	0.94	0.64	0.51	0.47	0.55	0.53	0.18	0.25	0.30	0.57	0.85	0.99	6.78
2023	0.57	0.39	0.50	0.80	0.28	0.06	0.13	0.08	0.22	0.33	0.83	1.83	6.02
2022	0.50	0.20	0.15	1.54	0.96	0.97	0.33	Trace	0.17	0.28	0.75	1.48	7.33
5-yr Avg	0.89	0.60	0.30	0.71	0.64	0.45	0.14	0.60	0.25	0.54	0.79	0.71	6.62



Cooling Degree Days by Month													
Year	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
2023	-	-	-	10	155	256	496	416	136	4	-	-	1,473
2022	-	-	-	-	6	157	513	536	152	23	-	-	1,387
5-yr Avg	-	-	-	4	72	223	463	411	111	10	-	-	1,295

Cumulative CDDs in Billing Cycle													
2023	-	-	-	5	2,165	6,147	12,540	14,236	9,004	1,541	25	-	45,663
2022	-	-	-	-	33	1,650	9,537	17,759	11,674	2,241	103	-	42,997
5-yr Avg	-	-	-	13	933	3,902	10,500	15,163	8,270	1,327	50	-	40,157



Heating Degree Days by Month													
Year	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
2023	966	779	680	417	40	16	-	1	61	321	767	840	4,888
2022	1,087	792	479	520	226	22	-	-	7	184	946	1,246	5,509
5-yr Avg	901	835	613	346	101	20	-	0	44	355	767	1,004	4,986

Cumulative HDDs in Billing Cycle													
2023	33,879	25,631	25,284	17,694	6,413	525	269	-	312	4,182	16,979	26,528	157,696
2022	34,858	26,482	22,449	14,837	11,962	3,454	319	-	82	1,464	16,722	35,748	168,377
5-yr Avg	29,509	25,130	25,264	14,515	6,750	1,672	235	2	303	5,270	17,032	28,422	154,104

**PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY
BROADBAND SUMMARY**

December Highlights

In December: A new wireless site was turned up in the Meadow Springs area on a 3Gig Layer2 Transport circuit. There is a new 1Gig Layer2 Transport connection off 1st Ave and a new 100Mbps Layer2 Transport connection on Goethals. Another wireless site was upgraded to 10G on new 7 year term. There is a new Access Internet connection. A customer switched from Layer2 Transport to Access Internet on a new 2 year term. We had three disconnects, two customers were moved off their Layer2 service from Noel/Wholesail to Ziply fiber and the third customer's Access Internet was disconnected as they moved out of their Tucannon Ave location.

	A C T U A L S															Budget Remaining	Inception to Date	
	2023 Original Budget	2023 Original Budget	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	YTD			
OPERATING REVENUES																		
Ethernet	1,657,008	1,657,008	\$132,622	\$125,523	\$124,443	\$126,058	\$128,221	\$127,715	\$127,813	\$127,537	\$130,995	\$130,469	\$124,907	\$125,503	\$1,531,806	125,202		
Non-Recurring Charges - Ethernet	-	-	1,265	-	-	3,000	2,450	650	800	300	1,150	650	1,000	1,650	12,915	(12,915)		
TDM	36,000	36,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	-		
Wireless	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internet Transport Service	89,760	89,760	7,479	7,261	7,627	7,542	7,658	7,720	8,060	8,284	7,804	8,108	8,819	8,223	94,583	(4,823)		
Fixed Wireless	5,000	5,000	1,528	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,506	1,507	1,507	1,507	18,230	(13,230)		
Access Internet	524,000	524,000	45,607	45,929	46,288	46,193	46,167	46,422	46,764	46,578	47,301	47,492	47,379	47,345	559,466	(35,466)		
Non-Recurring Charges - AI	-	-	950	500	2,584	550	400	1,150	750	250	650	500	3,932	250	12,466	(12,466)		
Broadband Revenue - Other	598,540	598,540	38,695	38,695	38,695	38,695	38,695	39,806	56,589	44,493	44,379	44,006	87,246	44,006	554,002	44,538		
Subtotal	2,910,308	2,910,308	231,145	222,433	224,163	226,563	228,116	227,987	245,302	231,967	236,785	235,731	277,791	231,484	2,819,468			
NoaNet Maintenance Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Operating Revenues	2,910,308	2,910,308	231,145	222,433	224,163	226,563	228,116	227,987	245,302	231,967	236,785	235,731	277,791	231,484	\$2,819,468	90,840	34,584,735	
OPERATING EXPENSES																		
General Expenses ⁽¹⁾	1,095,667	1,095,667	91,040	77,372	78,366	75,617	79,359	91,441	89,295	106,083	86,461	79,758	89,300	109,273	\$1,053,367			
Other Maintenance	70,400	70,400	768	5,774	1,633	8,573	6,999	8,695	2,418	8,125	48,625	2,668	4,272	58,244	\$156,795			
NOC Maintenance	-	-	-	-	-	-	-	-	-	7,881	787	-	-	-	8,668			
Wireless Maintenance	26,499	26,499	-	-	-	-	-	-	-	-	-	-	-	-	-			
Subtotal	1,192,566	1,192,566	91,808	83,146	79,999	84,190	86,359	100,137	91,713	122,089	135,873	82,426	93,572	167,516	\$1,218,829	(26,263)	17,425,071	
NoaNet Maintenance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	-		
Depreciation	952,900	952,900	88,445	88,526	88,466	93,879	93,825	93,439	93,367	92,164	92,455	92,334	92,501	92,501	\$1,101,903	(149,003)	16,365,536	
Total Operating Expenses	2,145,466	2,145,466	180,254	171,672	168,466	178,069	180,183	193,576	185,080	214,253	228,329	174,760	186,074	260,018	\$2,320,732	(175,266)	33,790,607	
OPERATING INCOME (LOSS)	764,842	764,842	50,891	50,762	55,697	48,494	47,932	34,412	60,222	17,715	8,456	60,971	91,717	(28,533)	\$498,736	266,106	794,128	
NONOPERATING REVENUES & EXPENSES																		
Internal Interest due to Power Business Unit ⁽¹⁾	(332,532)	(332,532)	(17,716)	(18,036)	(18,227)	(17,997)	(17,823)	(17,780)	(17,437)	(17,355)	(17,183)	(16,908)	(16,988)	(17,066)	(\$210,516)	122,016	(7,901,345)	
CAPITAL CONTRIBUTIONS																		
Contributions in Aid of Broadband	58,000	58,800	6,319	1,507	519	22,978	1,519	14,921	8,744	228,059	519	519	26,930	12,520	\$325,053	267,053	5,847,768	
BTOP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,282,671	
INTERNAL NET INCOME (LOSS)	\$490,310	\$491,110	\$39,494	34,233	37,989	53,475	31,628	31,553	51,529	228,419	(8,208)	44,582	101,658	(33,080)	\$613,273	\$655,176	1,023,221	
NOANET COSTS																		
Member Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$3,159,092	
Membership Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	-	144,583	
Total NoaNet Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$0	\$3,303,675	
CAPITAL EXPENDITURES	\$1,671,697	\$1,775,213	\$12,603	\$236,990	\$213,409	\$82,292	\$80,642	\$126,930	\$38,334	\$308,456	\$39,146	\$54,648	\$239,970	\$104,606	\$1,538,025	\$133,672	\$28,731,045	
NET CASH (TO)/FROM BROADBAND⁽²⁾	\$104,045	\$1,329	\$133,053	(96,196)	(68,726)	83,059	62,634	15,842	123,999	29,482	62,285	99,177	(28,823)	(28,118)	\$387,667	283,622	(\$6,744,617)	
NET CASH (TO)/FROM BROADBAND (Excluding NoaNet Costs)	\$104,045	\$1,329	133,053	(96,196)	(68,726)	83,059	62,634	15,842	123,999	29,482	62,285	99,177	(28,823)	(28,118)	\$387,667	283,622	(\$3,440,942)	

Notes Receivable	Beginning Balance	Beginning Balance													Ending Balance			
Notes Receivable	-	-	-	-	-	1,000,000.00	-	-	-	-	-	-	-	-	-	-	1,000,000	#

(1) Internal interest budget is estimated based on cash flow projections (an interest rate of 3.33% is being used).
(2) Includes excess of revenues over operating costs, capital expenditures and NoaNet assessments; excludes depreciation and internal interest to Electric System



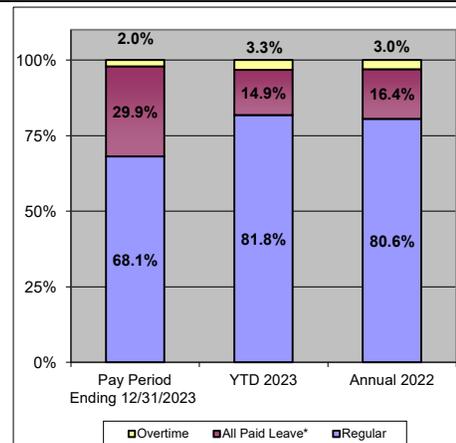
Payroll Report

Pay Period Ending December 31, 2023

Headcount			
Directorate / Department	2023 Budget	2023 Actual	Over (Under) Actual to Budget
Executive Administration			
General Manager	6.00	5.00	(1.00)
Human Resources	3.00	3.00	-
Communications & Governmental Affairs	2.00	2.00	-
Marketing & Key Accounts	3.00	3.00	-
Finance & Customer Services			
Customer Service	16.00	14.00	(2.00)
Director of Finance	1.00	1.00	-
Treasury & Risk Management	3.00	3.00	-
Accounting	6.00	6.00	-
Procurement	3.00	3.00	-
Power Management			
Power Management	4.00	3.00	(1.00)
Energy Programs	5.00	5.00	-
Engineering			
Engineering	7.00	6.00	(1.00)
Customer Engineering	10.00	12.00	2.00
Operations			
Operations	8.00	8.00	-
Supt. Of Transmission & Distribution	35.00	34.00	(1.00)
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	-
Information Technology			
IT Infrastructure	7.00	7.00	-
IT Applications	10.50	10.00	(0.50)
Total Positions	153.50	149.00	(4.50)

Contingent Positions					
		Hours			
Position	Department	2023 Budget	December	2023 Actual YTD	% YTD to Budget
		NECA Lineman/Meterman	Operations	1,040	1
Summer Intern	Engineering	520	-	430	83%
Student Worker	Customer Engineering	-	-	463	0%
Student Worker	Warehouse/Transformer Shop	-	-	463	0%
IT Intern	IT	520	-	-	-
Communications Intern	Executive Administration	-	-	515	-
HR Intern	Executive Administration	520	-	-	-
CSR On-Call	Customer Service	2,080	200	1,126	54%
Total All Contingent Positions		4,680	201	3,303	71%
Contingent YTD Full Time Equivalents (FTE)		2.25		1.59	

2023 Labor Budget				
As of 12/31/2023				100% through the year
Labor Type	2023 Amended Budget	2023 Original Budget	YTD Actual	% Spent
Regular	\$15,976,346	\$16,226,341	\$15,886,266	99.4%
Overtime	938,501	926,678	1,083,077	115.4%
Subtotal	16,914,847	17,153,019	16,969,343	100.3%
Less: Mutual Aid			-	
Total	\$16,914,847	\$17,153,019	\$16,969,343	100.3%



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