



August 26, 2026

The Honorable Chair and Members of the
Hawaii Public Utilities Commission
465 South King Street
Kekuanaoa Building, Room 103
Honolulu, HI 96813

Subject: Monthly Financial Report for July 2026, pursuant to General Order
No. 7, Rule 2.3(h)

Dear Commissioners and Commission Staff:

Enclosed, you will find KIUC's Monthly Financial Report for July 2026. If you have any questions, please call me at (808) 246-8274.

Very truly yours,

Erin Tsuda
Erin Tsuda (Aug 27, 2026 12:17:56 HST)

Erin Tsuda
CFO & Financial Vice President

Enclosures

cc: Division of Consumer Advocacy

KAUAI ISLAND UTILITY COOPERATIVE
MONTHLY P. U. C. REPORT
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<u>ACCT. NO.</u>	<u>ACCOUNT TITLE</u>	<u>ACCUMULATED TOTALS</u>			<u>INCREASE/ DECREASE ACCUMULATED TOTALS</u>
		<u>TOTAL FOR THIS MONTH</u>	<u>TO-DATE THIS YEAR</u>	<u>SAME PERIOD LAST YEAR</u>	
440-456	UTILITY OPERATING INCOME	\$ 16,798,917	\$ 112,847,591	\$ 101,654,381	\$ 11,193,210
500-935	OPERATION & MAINTENANCE EXPENSES	13,762,478	85,817,679	76,765,375	(9,052,304)
403	DEPRECIATION EXPENSES	1,141,877	7,958,927	7,483,003	(475,924)
404	AMORTIZATION OF UTILITY PLANT	182,849	1,279,940	1,279,940	-
408	TAXES OTHER THAN INCOME TAXES	1,415,410	9,633,065	9,308,813	(324,252)
409	INCOME TAXES	-	-	-	-
409	PROV. FOR DEFERRED INCOME TAXES	-	-	-	-
	TOTAL OPERATING EXPENSES	16,502,614	104,689,611	94,837,130	(9,852,481)
	TOTAL OPERATING INCOME	296,303	8,157,980	6,817,251	1,340,729
415-416	INCOME FROM MDSE, JOBBING (NET)	(4,096)	61,971	16,597	(45,375)
418	INCOME (LOSS) FROM KRS1 / KRS2H	(97,585)	(869,604)	(341,073)	528,532
418	MISC. NON-OPERATING INCOME	9,745	68,070	60,988	(7,082)
419	INTEREST & DIVIDEND INCOME	141,188	977,348	1,317,303	339,954
421	INCOME (LOSS) ON DISPOSITION OF PROPERTY	-	-	-	-
421	LIQUIDATED DAMAGES	-	-	-	-
424	CAPITAL CREDITS & PATRONAGE	-	-	4,122	4,122
	TOTAL OTHER INCOME	49,254	237,785	1,057,936	820,151
426	MISCELLANEOUS INCOME DEDUCTIONS	300	49,687	43,548	(6,140)
	TOTAL MISC. INCOME DEDUCTIONS	300	49,687	43,548	(6,140)
427	INTEREST ON LONG-TERM DEBT	546,954	3,697,000	3,589,787	(107,213)
428	AMORT. OF DEBT DISCOUNT & EXPENSE	-	-	-	-
431	OTHER INTEREST EXPENSE	-	-	-	-
	TOTAL INTEREST CHARGES	546,954	3,697,000	3,589,787	(107,213)
	NET INCOME	\$ (201,697)	\$ 4,649,077	\$ 4,241,852	\$ 407,225

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<u>ACCT. NO.</u>	<u>ACCOUNT TITLE</u>	<u>ACCUMULATED TOTALS</u>		<u>INCREASE/ DECREASE AMOUNT</u>	<u>PERCENT</u>
		<u>12 MONTHS TO DATE</u>	<u>SAME PERIOD LAST YEAR</u>		
440-456	UTILITY OPERATING INCOME	\$ 188,949,090	\$ 181,139,201	\$ 7,809,888	4.31%
401-402	OPERATION & MAINTENANCE EXPENSES	144,322,794	138,637,484	5,685,311	4.10%
403	DEPRECIATION EXPENSES	13,293,842	12,760,900	532,942	4.18%
404	AMORTIZATION OF UTILITY PLANT	2,194,182	2,194,182	-	0.00%
408	TAXES OTHER THAN INCOME TAXES	16,223,254	16,044,794	178,460	1.11%
409	INCOME TAXES	-	-	-	0.00%
409	PROV. FOR DEFERRED INCOME TAXES	-	-	-	0.00%
	TOTAL OPERATING EXPENSES	176,034,072	169,637,360	6,396,712	3.77%
	TOTAL OPERATING INCOME	12,915,017	11,501,841	1,413,176	12.29%
415-416	INCOME FROM MDSE, JOBBING (NET)	131,001	(5,568)	136,569	-2452.84%
418	INCOME (LOSS) FROM KRS1 / KRS2H	(1,328,727)	(632,323)	(696,403)	110.13%
418	MISC. NON-OPERATING INCOME	122,648	115,683	6,965	6.02%
419	INTEREST & DIVIDEND INCOME	1,755,058	2,360,196	(605,138)	-25.64%
421	INCOME (LOSS) ON DISPOSITION OF PROPERTY	-	5,000	(5,000)	-100.00%
421	LIQUIDATED DAMAGES	-	-	-	0.00%
424	CAPITAL CREDITS & PATRONAGE	84,571	98,629	(14,058)	-14.25%
	TOTAL OTHER INCOME	764,551	1,941,617	(1,177,065)	-60.62%
426	MISCELLANEOUS INCOME DEDUCTIONS	65,580	60,135	5,446	9.06%
	TOTAL MISC. INCOME DEDUCTIONS	65,580	60,135	5,446	9.06%
427	INTEREST ON LONG-TERM DEBT	6,223,216	6,227,819	(4,603)	-0.07%
428	AMORT. OF DEBT DISCOUNT & EXPENSE	-	-	-	0.00%
431	OTHER INTEREST EXPENSE	-	-	-	0.00%
	TOTAL INTEREST CHARGES	6,223,216	6,227,819	(4,603)	-0.07%
	NET INCOME	\$ 7,390,772	\$ 7,155,505	\$ 235,268	3.29%

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<u>ACCT. NO.</u>	<u>ACCOUNT TITLE</u>	<u>TOTAL FOR THIS MONTH</u>	<u>SAME MONTH LAST YEAR</u>	<u>ACCUMULATED TOTALS</u>		<u>INC/(DEC)</u>
				<u>FOR THIS YEAR</u>	<u>SAME PERIOD LAST YEAR</u>	<u>ACCUMULATED TOTALS</u>
<u>OPERATING REVENUES</u>						
441.00	IRRIGATION SALES	\$ 13,875	\$ 47,523	\$ 203,710	\$ 168,141	\$ 35,569
440.00	RESIDENTIAL SALES	6,891,346	6,917,948	48,665,713	43,393,267	5,272,446
442.02	GENERAL LIGHT & POWER G	2,574,556	2,440,481	16,863,256	15,545,211	1,318,045
442.03	GENERAL LIGHT & POWER J	1,771,137	1,664,266	11,680,225	10,706,098	974,126
444.00	PUBLIC ST. LIGHTING SALES	67,179	66,884	483,240	531,358	(48,117)
440.00	ELECTRIC SERVICE TO EMPLOYEES	-	-	-	-	-
443.01	LARGE POWER SALES P	-	-	-	-	-
443.02	LARGE POWER SALES L and P	5,517,271	4,937,601	35,206,245	31,544,973	3,661,272
TOTAL ELECTRIC SALES		16,835,364	16,074,702	113,102,389	101,889,048	11,213,341
OTHER OPERATING REVENUES:						
451.00	MISC. SERVICE REVENUES	25,177	26,312	184,391	188,595	(4,205)
454.00	RENT FROM PROPERTY	5,976	5,865	41,612	40,838	773
456.00	OTHER ELECTRIC REVENUES	(67,600)	(67,500)	(480,800)	(464,100)	(16,700)
TOTAL OTHER REVENUES		(36,446)	(35,323)	(254,798)	(234,666)	(20,131)
TOTAL OPERATING REVENUES		\$ 16,798,917	\$ 16,039,380	\$ 112,847,591	\$ 101,654,381	\$ 11,193,210

<u>ANALYSIS OF OPERATING EXPENSES</u>						
500	Operations - Supervsion & Engineering	\$ 67,662	\$ 65,533	\$ 437,642	\$ 425,347	\$ 12,295
502	Operations - Steam Expenses	65,411	44,926	394,174	363,424	30,750
506	Operations - Misc Steam Power Expenses	-	-	-	-	-
510	Maintenance Supervision & Engineering	-	-	-	-	-
511	Maintenance of Structures	-	-	-	-	-
512	Maintenance of Boiler Plant	-	-	-	-	-
513	Maintenance of Electric Plant	-	-	-	-	-
536	Water for Power	-	-	-	-	-
542	Maintenance of Structures-Water	-	-	-	-	-
543	Maint of Reservoirs, Dams, Waterways	22,934	18,500	212,108	136,795	75,313
544	Maintenance of Electric Plant - Hydropower	-	-	-	-	-
546	Operations - Supervsion & Engineering	72,763	66,178	481,746	459,980	21,766
547	Operations - Fuel	5,216,772	4,207,556	30,779,024	24,829,343	5,949,681
548	Operations - Generation Expenses	471,114	352,947	2,647,509	2,618,427	29,082
549	Operations - Misc. Other Power Generation	102,571	37,091	527,869	419,118	108,751
550	Operations - Rents	-	-	-	-	-
551	Maintenance Supervision & Engineering	62,781	55,180	380,484	386,441	(5,957)
552	Maintenance of Structures	30,562	8,259	158,089	52,365	105,724
553	Maint. Of Gen and Electrical Equipment	607,690	894,051	3,676,932	4,055,099	(378,167)
554	Maint of Misc Other Power Generation Plant	-	-	-	-	-
555	Operations - Purchased Power	3,397,414	2,918,615	23,719,862	21,491,507	2,228,355
556	Operations - System Control & Load Dispatching	-	7,705	15,410	52,921	(37,511)
557	Operations - Other Expenses	-	-	-	-	-
560	Operations Supervision & Engineering	-	-	-	-	-
562	Operations - Station Expenses	16,243	11,214	120,934	91,303	29,631
563	Operations - Overhead Line Expenses	239	-	838	650	188
566	Operations - Misc. Transmission Expenses	22,172	18,418	138,926	124,105	14,821
567	Operations - Rents	10,029	15,019	96,418	111,894	(15,476)
568	Maintenance Supervision & Engineering	-	-	-	-	-
570	Maintenance of Station Equipment	18,536	17,211	155,750	136,264	19,486
571	Maintenance of Overhead Lines	145,496	76,076	669,383	465,831	203,552
573	Maintenance of Misc. Transmission Plant	-	-	-	-	-

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<u>ACCT. NO.</u>	<u>ACCOUNT TITLE</u>	<u>TOTAL FOR THIS MONTH</u>	<u>SAME MONTH LAST YEAR</u>	<u>ACCUMULATED TOTALS</u>		<u>INC/(DEC) ACCUMULATED TOTALS</u>
				<u>FOR THIS YEAR</u>	<u>SAME PERIOD LAST YEAR</u>	
580	Operations - Supervsion & Engineering	11,276	4,367	71,634	29,092	42,541
582	Operations - Station Expenses	19,288	14,262	114,947	115,993	(1,046)
583	Operations - Overhead Line Expenses	-	-	-	817	(817)
584	Operations - Underground Line Expenses	923	4,622	7,993	(113,984)	121,977
586	Operations - Meter Expense	92,355	37,930	296,795	205,009	91,786
588	Operations - Misc. Distribution Expenses	68,744	44,124	339,328	483,945	(144,617)
589	Operations - Rents	-	-	18,062	17,307	756
590	Maintenance Supervision & Engineering	7,086	6,635	45,921	43,473	2,448
591	Maintenance of Structures	-	-	-	-	-
592	Maintenance of Station Equipment	76,969	59,377	404,107	510,119	(106,012)
593	Maintenance of Overhead Lines	505,730	384,415	2,882,441	2,429,895	452,546
594	Maintenance of Underground Lines	94,179	47,463	590,190	340,239	249,951
595	Maintenance of Line Transformers	-	-	-	-	-
596	Maint. of Street Lighting & Signal Systems	7,466	-	17,040	7,377	9,663
597	Maintenance of Meters	-	-	-	-	-
901	Operations - Member Service Supervision	18,646	17,599	108,976	111,760	(2,784)
902	Operations - Meter Reading Expenses	35,722	28,416	207,247	195,951	11,296
903	Operations - Member Records & Collection Exp.	169,703	152,575	1,074,194	1,026,156	48,038
904	Operations - Uncollectible Accounts	18,237	14,644	113,787	110,157	3,630
907	Operations - Member Services - Supervision	-	-	-	-	-
908	Operations - Member Services - Energy Services	8,329	17,244	121,656	138,595	(16,939)
909	Operations - Informational & Instructional Advert. Exp.	855	1,006	20,230	22,274	(2,044)
910	Operations - Misc. Member Svc & Infor. Exp.	-	-	-	-	-
911	Operations - Sales - Supervision	-	-	-	-	-
920	Operations - Admiinistrative & General Salaries	978,396	884,390	6,028,174	5,879,484	148,690
921	Operations - Office Supplies and Expense	125,838	70,003	1,100,736	513,291	587,444
923	Operations - Outside Service Employed	564,540	538,941	3,780,112	4,169,454	(389,342)
924	Operations - Property Insurance	84,963	99,079	691,208	673,158	18,050
928	Operations - Regulatory Commission Expense	232,617	232,705	1,506,827	1,431,296	75,531
930	Operations - General Advertising Expenses	149,935	109,280	660,741	619,237	41,504
931	Operations - Rents	126,467	126,467	885,269	916,468	(31,200)
935	Maintenance of General Plant	33,825	49,299	116,968	667,997	(551,029)
TOTAL OPERATING EXPENSES:		13,762,478	11,759,321	85,817,679	76,765,375	9,052,304
TOTAL OPERATION EXPENSES:		12,149,225	10,142,856	76,508,267	67,533,480	9,050,100
TOTAL MAINTENANCE EXPENSES:		1,613,253	1,616,465	9,309,412	9,231,895	2,204

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ACCOUNT TITLE	<u>TOTAL CONSUMERS</u>		<u>TOTAL METERS</u>		<u>TOTAL KWH SALES</u>	
	SAME MONTH		SAME MONTH		ACCUMULATED	
	<u>THIS MONTH</u>	<u>LAST YEAR</u>	<u>THIS MONTH</u>	<u>LAST YEAR</u>	<u>THIS MONTH</u>	<u>THIS YEAR</u>
RESIDENTIAL SALES "D"	30,533	30,374	30,533	30,374	17,318,140	114,867,768
GENERAL LIGHT & POWER "G"	4,904	4,871	4,904	4,871	6,226,483	38,590,881
GENERAL LIGHT & POWER "J"	305	294	305	294	4,615,463	28,587,486
LARGE POWER SALES "P"	0	0	0	0	0	0
LARGE POWER SALES "L and P"	113	112	113	112	15,292,007	91,806,681
IRRIGATION SALES	2	2	2	2	41,400	591,600
PUBLIC ST. LIGHTING SALES "SL"	3,872	3,849	3,872	3,849	58,797	411,173
ELECTRIC SERVICE TO EMPLOYEES	0	0	0	0	0	0
TOTALS	39,729	39,502	39,729	39,502	43,552,290	274,855,589

	<u>SYSTEM PEAK</u>			
	<u>THIS MONTH</u>	<u>LAST YEAR</u>		
KWH USED - NO CHARGE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	168,562 1,024,664
KWH LOST - UNACCOUNTED	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,302,543 12,570,541
KWH - NET TO SYSTEM	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	46,023,395 288,450,794
KWH - STATION USE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	625,799 3,749,169
KWH & KW GENERATED - STEAM	XXXXXXXXXX	XXXXXXXXXX	0 0	0 0
KWH & KW GENERATED - HYDRO	XXXXXXXXXX	XXXXXXXXXX	310 0	273,364 972,888
KWH & KW GENERATED - DIESEL	XXXXXXXXXX	XXXXXXXXXX	41,167 48,279	24,978,904 150,174,920
TOTAL KWH & KW GENERATED	XXXXXXXXXX	XXXXXXXXXX	41,477 48,279	25,252,268 151,147,808
TOTAL KWH & KW PURCHASED	XXXXXXXXXX	XXXXXXXXXX	43,419 34,846	21,396,927 141,052,156
PERCENTAGE OF KWH USED - N/C	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0.37% 0.36%
PERCENTAGE OF KWH LOST-UNACCOUNTED	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5.00% 4.40%
AVERAGE COST PER KWH SOLD	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXXXXX
AVERAGE NET INCOME/KWH SOLD	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXXXXX

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<u>ACCOUNT TITLE</u>	<u>NET REVENUES RECEIVED</u>		<u>AVERAGE KWH SOLD PER CUSTOMER</u>		<u>AVERAGE NET REVENUE PER KWH SOLD</u>	
	<u>SAME MONTH</u>		<u>SAME MONTH</u>		<u>SAME MONTH</u>	
	<u>THIS MONTH</u>	<u>LAST YEAR</u>	<u>THIS MONTH</u>	<u>LAST YEAR</u>	<u>THIS MONTH</u>	<u>LAST YEAR</u>
RESIDENTIAL SALES "D"	\$ 6,891,346	\$ 6,917,948	567	603	\$ 0.3979265	\$ 0.3779691
GENERAL LIGHT & POWER "G"	2,574,556	2,440,481	1,270	1,282	0.4134847	0.3907461
GENERAL LIGHT & POWER "J"	1,771,137	1,664,266	15,133	15,599	0.3837399	0.3628995
LARGE POWER SALES "P"	0	0	0	0	0.0000000	0.0000000
LARGE POWER SALES "L and P"	5,517,271	4,937,601	135,327	129,843	0.3607945	0.3395302
IRRIGATION SALES	13,875	47,523	20,700	104,400	0.3351401	0.2276000
PUBLIC ST. LIGHTING SALES "SL"	67,179	66,884	15	15	1.1425535	1.1454493
TOTALS	<u>\$ 16,835,364</u>	<u>\$ 16,074,702</u>	<u>1,096</u>	<u>1,112</u>	<u>\$ 0.3865552</u>	<u>\$ 0.3657972</u>

KWH USED - NO CHARGE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
KWH LOST - UNACCOUNTED	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
KWH - NET TO SYSTEM	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
KWH - STATION USE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
KWH & KW GENERATED - STEAM	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
KWH & KW GENERATED - DIESEL	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL KWH & KW GENERATED	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL KWH & KW PURCHASED	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PERCENTAGE OF KWH USED - N/C	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PERCENTAGE OF KWH LOST-UNACCOUNTED	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
AVERAGE COST PER KWH SOLD	\$ 16,502,614	\$ 14,369,874	XXXXXXXXXX	XXXXXXXXXX	\$ 0.378915	\$ 0.327002
AVERAGE NET INCOME/KWH SOLD	\$ 332,750	\$ 1,704,828	XXXXXXXXXX	XXXXXXXXXX	\$ 0.007640	\$ 0.038795
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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ACCOUNT TITLE	AVERAGE NET REVENUE PER CUSTOMER		PERCENT OF TOTAL REVENUE RECEIVED	
	SAME MONTH		SAME MONTH	
	THIS MONTH	LAST YEAR	THIS MONTH	LAST YEAR
RESIDENTIAL SALES "D"	\$ 226	\$ 228	40.93%	43.04%
GENERAL LIGHT & POWER "G"	525	501	15.29%	15.18%
GENERAL LIGHT & POWER "J"	5,807	5,661	10.52%	10.35%
LARGE POWER SALES "P"	0	0	0.00%	0.00%
LARGE POWER SALES "L and P"	48,825	44,086	32.77%	30.72%
IRRIGATION SALES	6,937	23,761	0.08%	0.30%
PUBLIC ST. LIGHTING SALES "SL"	17	17	0.40%	0.42%
ELECTRIC SERVICE TO EMPLOYEES	0	0	0.00%	0.00%
TOTALS	<u>\$ 424</u>	<u>\$ 407</u>	<u>100.00%</u>	<u>100.00%</u>

KWH USED - NO CHARGE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
KWH LOST - UNACCOUNTED	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
KWH - NET TO SYSTEM	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
KWH - STATION USE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
KWH & KW GENERATED - STEAM	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
KWH & KW GENERATED - DIESEL	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL KWH & KW GENERATED	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL KWH & KW PURCHASED	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
PERCENTAGE OF KWH USED - N/C	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
PERCENTAGE OF KWH LOST-UNACCOUNTED	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
AVERAGE COST PER KWH SOLD	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
AVERAGE NET INCOME/KWH SOLD	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

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<u>GENERATING STATION STATISTICS</u>	<u>TOTALS FOR THIS MONTH</u>		<u>ACCUMULATED TOTALS FOR THIS YEAR</u>	
	<u>FUEL OIL</u>	<u>DIESEL OIL</u>	<u>FUEL OIL</u>	<u>DIESEL OIL</u>
BARRELS OF OIL CONSUMED	None	43,263	None	262,238
AVE COST PER BBL OF OIL CONSUMED(\$)	N/A	\$ 120.58	N/A	\$ 117.37
TOTAL COST OF OIL CONSUMED(\$)	N/A	\$ 5,216,772	N/A	\$ 30,779,024
COST OF OIL PER KWH GENERATED(\$)	N/A	\$ 0.20885	N/A	\$ 0.20495
MONTH END PRICE PER BARREL(\$)	N/A	\$172.12		

<u>EMPLOYEES AND PAYROLL</u>	<u>NON- BARGAINING</u>	<u>BARGAINING</u>	<u>TOTAL</u>	<u>YEAR TO DATE</u>
TOTAL NUMBER OF EMPLOYEES	53	81	134	
TOTAL PAYROLL	n/a	n/a	3,004,241	19,499,309
AMOUNT CHARGED TO PLANT	n/a	n/a	417,140	3,022,246
AMOUNT CHARGED TO OTHER ACCTS	n/a	n/a	64,812	431,349
AMOUNT CHARGED TO OPERATING EXPENSE	n/a	n/a	2,522,290	16,045,714

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<u>DESCRIPTION:</u>	<u>FOR THIS MONTH</u>		<u>SAME PERIOD LAST YEAR</u>	
	<u>HIGHER THAN</u> <u>7.2 K.V.</u>	<u>7.2 K.V.</u> <u>AND LOWER</u>	<u>HIGHER THAN</u> <u>7.2 K.V.</u>	<u>7.2 K.V.</u> <u>AND LOWER</u>
<u>TRANSMISSION SYSTEM</u>				
LINE LENGTH-NUMBER OF MILES:				
33,000-69,000 VOLTS 3 PHASE PRIMARY		176.42		169.37
<u>DISTRIBUTION SYSTEM</u>				
LINE LENGTH-NUMBER OF MILES:				
12,000 VOLTS 3 PHASE PRIMARY		483.22		482.90
12,000 VOLTS 1 PHASE PRIMARY		31.69		31.69
7,200 VOLTS 3 PHASE PRIMARY				24.07
7,200 VOLTS 1 PHASE PRIMARY				302.34
4,160 VOLTS 3 PHASE PRIMARY 4 WIRE				0.46
4,160 VOLTS 1 PHASE PRIMARY 3 WIRE				0.00
2,300 VOLTS 3 PHASE PRIMARY				0.00
2,300 VOLTS 1 PHASE PRIMARY				2.70
120/240 VOLTS 4,3,&2 WIRE SECONDARY				536.13
ST. LIGHT SYSTEMS, MULTIPLE & SERIES				0.00

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ASSETS AND OTHER DEBITS
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		AUDITED Dec-25 BALANCE AT CLOSE OF LAST YEAR	Jul-26 AT CLOSE OF THIS MONTH		Jul-25 SAME PERIOD LAST YEAR		INCREASE/ DECREASE DURING YEAR
101	UTILITY PLANT IN SERVICE	539,969,043	544,271,784	\$	536,046,566	\$	4,302,741
108	ACCUM. PROV. FOR DEPRECIATION	335,176,671	340,007,282		335,252,405		4,830,611
	UTILITY PLANT LESS RESERVES	204,792,372	204,264,502		200,794,161		(527,870)
101	RIGHT OF USE ASSET	3,766,726	3,766,726		12,214,692		-
107	CONSTRUCTION WORK IN PROGRESS	19,692,198	21,592,836		14,329,837		1,900,638
109	OTHER UTILITY PLANT ADJUSTMENTS	54,852,453	54,852,453		54,852,453		-
	TOTAL UTILITY PLANT LESS RESERVES	\$ 283,103,749	284,476,518	\$	282,191,144	\$	1,372,769
121	NON-UTILITY PROPERTY	-	-		-		-
122	DEPRECIATION OF NON-UTILITY PLANT	-	-		-		-
123	INVESTMENT IN KRS1 / KRS2H	19,181,117	18,231,208		19,363,030		(949,909)
123	INVEST IN ASSOC ORG - PAT CAP	3,910,854	3,781,606		3,980,887		(129,248)
	TOTAL OTHER PROPERTY & INVESTMENTS	\$ 23,091,971	22,012,813	\$	23,343,917	\$	(1,079,158)
131	CASH	628,431	707,618		91,977		79,188
134	SPECIAL DEPOSITS	7,599	(1,337,689)		(24,598)		(1,345,288)
135	WORKING FUNDS	21,000	21,000		21,000		-
136	TEMPORARY INVESTMENTS	22,384,240	26,700,791		28,487,112		4,316,551
142	CUSTOMER ACCOUNTS RECEIVABLE	10,842,240	12,977,790		10,660,585		2,135,550
143	OTHER ACCOUNTS RECEIVABLE	1,065,720	947,270		714,628		(118,449)
144	ACCUM. PROV. FOR UNCOLLECTIBLES-CR.	(62,848)	(212,930)		(359,781)		(150,082)
151	FUEL STOCK	1,548,911	1,739,991		1,376,145		191,080
154	MATERIALS AND SUPPLIES-UTILITY	22,741,844	23,746,926		22,712,576		1,005,082
165	PREPAYMENTS	1,611,600	3,891,339		3,710,372		2,279,738
171	INTEREST AND DIVIDEND RECEIVABLE	60,774	58,720		83,219		(2,054)
173	ACCRUED UTILITY REVENUE	10,668,521	10,326,235		8,857,480		(342,287)
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 71,518,032	79,567,061	\$	76,330,716	\$	8,049,029
181	UNAMORTIZED DEBT DISCOUNT & EXP.	-	-		-		-
182	REGULATORY ASSETS	16,122,221	14,972,407		19,460,357		(1,149,813)
183	PRELIMINARY SURVEY & INVESTIGATION	12,265,597	12,815,862		11,860,848		550,265
184	CLEARING ACCOUNTS	-	-		-		-
186	OTHER DEFERRED DEBITS	210,176	127,852		57,469		(82,324)
	TOTAL DEFERRED DEBITS	\$ 28,597,994	27,916,122	\$	31,378,673	\$	(681,872)
	TOTAL ASSETS AND OTHER DEBITS	\$ 406,311,747	413,972,514	\$	413,244,450	\$	7,660,768

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		AUDITED			
		Dec-25	Jul-26	Jul-25	INCREASE/
		BALANCE AT	AT CLOSE	SAME	(DECREASE)
		CLOSE OF	OF THIS	PERIOD	DURING YEAR
		LAST YEAR	MONTH	LAST YEAR	
201	PATRONAGE CAPITAL	\$ 144,553,187	\$ 148,597,632	\$ 144,564,992	\$ 4,044,445
201	OPERATING MARGINS-CURRENT YEAR	7,146,603	4,648,277	4,241,852	(2,498,326)
215	OTHER MARGINS AND EQUITIES	58,406	58,406	(213,894)	-
217	RETIRED CAPITAL CREDITS	1,388,396	1,503,802	1,403,190	115,406
200	MEMBERSHIP FEES	638	645	632	7
	TOTAL MARGINS & EQUITIES	\$ 153,147,230	\$ 154,808,762	\$ 149,996,772	\$ 1,661,532
224	LONG TERM DEBT - RUS	125,472,354	142,713,192	132,268,793	17,240,837
224	LONG TERM DEBT - CFC	77,537,661	80,378,459	86,937,696	2,840,798
	TOTAL LONG TERM DEBT	\$ 203,010,015	\$ 223,091,650	\$ 219,206,489	\$ 20,081,635
227	LEASE LIABILITY- RIGHT OF USE	3,947,125	3,947,125	12,398,292	-
228	ACC. PROVISION FOR PENSION & BENEFITS	(1,085,418)	(993,508)	(696,826)	91,910
	TOTAL OTHER NONCURRENT LIABILITIES	\$ 2,861,707	\$ 2,953,617	\$ 11,701,467	\$ 91,910
223	CURRENT PORTION OF LONG TERM DEBT	11,232,334	-	-	(11,232,334)
231	NOTES PAYABLE	-	-	-	-
232	ACCOUNTS PAYABLE	8,156,941	7,497,600	6,199,710	(659,341)
235	CUSTOMER DEPOSITS	1,605,273	1,576,721	1,572,959	(28,552)
236	TAXES ACCRUED	9,216,663	8,151,049	7,485,190	(1,065,614)
237	INTEREST ACCRUED	53,383	362,262	374,623	308,879
238	PATRONAGE CAPITAL PAYABLE	834	691	2,792	(143)
241	TAX COLLECTIONS PAYABLE	(187,853)	40,106	-	227,959
242	MISC. CURRENT & ACCRUED LIABILITIES	3,486,610	2,457,045	4,430,625	(1,029,565)
	TOTAL CURRENT & ACCRUED LIABILITIES	\$ 33,564,186	\$ 20,085,474	\$ 20,065,898	\$ (13,478,712)
224.18	RUS REDLG GRANT	1,956,262	1,971,519	1,944,953	15,258
252	CUSTOMER ADVANCES FOR CONSTRUCTION	7,005,509	7,028,725	5,430,514	23,216
253	OTHER DEFERRED CREDITS	4,766,838	4,032,767	4,898,358	(734,071)
254	REGULATORY LIABILITY	-	-	-	-
	TOTAL DEFERRED CREDITS	\$ 13,728,608	\$ 13,033,011	\$ 12,273,825	\$ (695,597)
	TOTAL LIABILITIES AND OTHER CREDITS	\$ 406,311,747	\$ 413,972,514	\$ 413,244,450	\$ 7,660,768

KAUAI ISLAND UTILITY COOPERATIVE
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ANALYSIS OF UTILITY PLANT
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<u>ACCOUNT TITLE:</u>		<u>AUDITED</u> BALANCE AT CLOSE OF LAST YEAR	AT CLOSE OF THIS MONTH	SAME PERIOD LAST YEAR	INCREASE/ DECREASE DURING YEAR
<u>UTILITY PLANT IN SERVICE:</u>					
310-316	STEAM PRODUCTION	\$ 17,726,729	\$ 17,729,544	\$ 17,444,773	\$ 2,815
330-336	HYDRAULIC PRODUCTION	6,518,177	6,518,177	6,484,605	-
340-346	OTHER PRODUCTION	130,429,205	130,555,495	129,287,398	126,290
350-356	TRANSMISSION PLANT	101,955,594	104,271,680	100,833,084	2,316,086
360-373	DISTRIBUTION PLANT	238,800,112	240,953,316	236,436,053	2,153,203
389-398	GENERAL PLANT	44,539,226	44,243,572	45,560,654	(295,653)
	UTILITY PLANT IN SERVICE	\$ 539,969,043	\$ 544,271,784	\$ 536,046,566	\$ 4,302,741
101	RIGHT OF USE ASSET	3,766,726	3,766,726	12,214,692	-
114	UTILITY PLANT ACQ ADJUSTMENT	54,852,453	54,852,453	54,852,453	-
101	TOTAL UTILITY PLANT IN SERVICE	\$ 598,588,222	\$ 602,890,964	\$ 603,113,711	\$ 4,302,741
107	CONSTRUCTION WORK IN PROGRESS	\$ 19,692,198	\$ 21,592,836	\$ 14,329,837	\$ 1,900,638
	TOTAL UTILITY PLANT	\$ 618,280,420	\$ 624,483,800	\$ 617,443,548	\$ 6,203,380
<u>ACCOUNT TITLE:</u>		<u>BALANCE AT</u> CLOSE OF LAST YEAR	<u>AT CLOSE</u> OF THIS MONTH	<u>SAME</u> PERIOD LAST YEAR	<u>INCREASE/</u> <u>DECREASE</u> <u>DURING YEAR</u>
<u>RESERVES:</u>					
310-316	STEAM PRODUCTION	\$ 7,160,864	\$ 7,333,842	\$ 7,036,975	\$ 172,978
330-336	HYDRAULIC PRODUCTION	1,836,518	1,999,315	1,734,092	162,797
340-346	OTHER PRODUCTION	78,494,001	80,050,184	77,708,991	1,556,182
350-356	TRANSMISSION PLANT	54,870,094	54,958,800	54,912,024	88,706
360-373	DISTRIBUTION PLANT	111,444,005	111,882,216	111,596,713	438,211
389-398	GENERAL PLANT	24,580,342	25,855,541	25,992,247	1,275,199
	UNCLASSIFIED PLANT	6,941,112	6,941,112	6,941,112	-
115	UTILITY PLANT ACQ ADJUSTMENT	50,829,782	52,109,722	49,915,540	1,279,940
108	TOTAL RESERVE FOR DEPR. & AMORT	\$ 336,156,718	\$ 341,130,731	\$ 335,837,694	\$ 4,974,013
1088	RETIREMENT WORK IN PROGRESS	\$ 980,047	\$ 1,123,449	\$ 585,289	\$ 143,402
	TOTAL RESERVES	\$ 335,176,671	\$ 340,007,282	\$ 335,252,405	\$ 4,830,611
TOTAL UTILITY PLANT LESS RESERVES		\$ 283,103,749	\$ 284,476,518	\$ 282,191,144	\$ 1,372,769

KAUAI ISLAND UTILITY COOPERATIVE
SUMMARY OF ELECTRIC ENERGY SOLD
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<u>RATE SCHEDULE</u>	<u>SYMBOL</u>	<u>KWH SOLD</u>	<u>NUMBER OF CUSTOMERS</u>	<u>AVE. USE/ CUSTOMER</u>	<u>TOTAL REVENUES</u>	<u>ENERGY CLAUSE ADJUSTMENT</u>	<u>BASE REVENUES</u>	<u>AVERAGE EFFECTIVE RATE/KWH</u>	<u>AVERAGE BASE RATE/KWH</u>
RESIDENTIAL	D	17,318,140	30,533	567	\$ 6,891,346	\$ 40,124	\$ 6,851,222	0.397926	0.3956096
EMPLOYEES		-	-	-	-	-	-	-	-
TOTAL RESIDENTIAL		17,318,140	30,533	567	\$ 6,891,346	\$ 40,124	\$ 6,851,222	0.397926	0.3956096
GENERAL LIGHT AND POWER	G	6,226,483	4,904	1,270	\$ 2,574,556	\$ 25,614	\$ 2,548,942	0.413485	0.4093711
GENERAL LIGHT AND POWER	J	4,615,463	305	15,133	\$ 1,771,137	\$ 28,460	\$ 1,742,677	0.383740	0.3775736
LARGE POWER		-	-	-	\$ -	\$ -	\$ -	0.000000	0.000000
LARGE POWER	L and P	15,292,007	113	135,327	\$ 5,517,271	\$ 8,348	\$ 5,508,923	0.360794	0.3602485
IRRIGATION		41,400	2	20,700	\$ 13,875	\$ -	\$ 13,875	0.3351401	0.3351401
STREET LIGHTING	SL	58,797	3,872	15	\$ 67,179	\$ (116)	\$ 67,295	1.142554	1.1445256
GRAND TOTAL		43,552,290	39,729	1,096	\$ 16,835,364	\$ 102,431	\$ 16,732,933	0.386555	0.3842033
TOTAL LAST MONTH		43,039,487	39,691	1,084	18,504,597	1,171,485	17,333,111	0.429945	0.4027258
INCREASE - AMOUNT					\$ (1,669,233)	\$ (1,069,055)	\$ (600,178)		
INCREASE - PERCENT					-9.02%	-91.26%	-3.46%		
TOTAL SAME MONTH LAST YEAR		43,944,304	39,502	1,112	\$ 16,074,702	\$ (2,977,964)	\$ 19,052,666	0.365797	0.4335640
INCREASE - AMOUNT					\$ 760,662	\$ 3,080,395	\$ (2,319,733)		
INCREASE - PERCENT					4.73%	-103.44%	-12.18%		
N/C KWH TO COMPANY	168,562								

KAUAI ISLAND UTILITY COOPERATIVE
TIMES INTEREST EARNED RATIO (T.I.E.R.)
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FOR THE PERIOD ENDING
July 2026

	YTD Jul-2026	Source of Data	Last 12 Months ending July 2026	Source of Data
Net Margins	\$ 4,649,077	Page 1	\$ 7,390,772	Page 2
<u>Interest Expense on LTD</u>				
Add: Interest on Long-term Debt (RUS/CFC)	3,697,000		6,223,216	
Interest on Capital Lease	n/a		n/a	
Interest on Other financing	n/a		n/a	
Total long-term Debt Interest Expense	\$ 3,697,000	Page 1	\$ 6,223,216	Page 2
<u>Calculation of TIER Ratio (YTD)</u>				
Net Margins (+) LTD Interest Expense	\$ 8,346,078		\$ 13,613,988	
divided by LTD Interest Expense	3,697,000		6,223,216	
Times Interest Earned Ratio (TIER)	2.26		2.19	

As of
7/31/2026

Calculation of Equity Ratio:

Patronage Capital and Members' Equities	154,808,762	Page 8, Monthly PUC Report
Total Assets	413,972,514	Page 7, Monthly PUC Report

Equity to Assets Ratio (Percent) **37.40%**