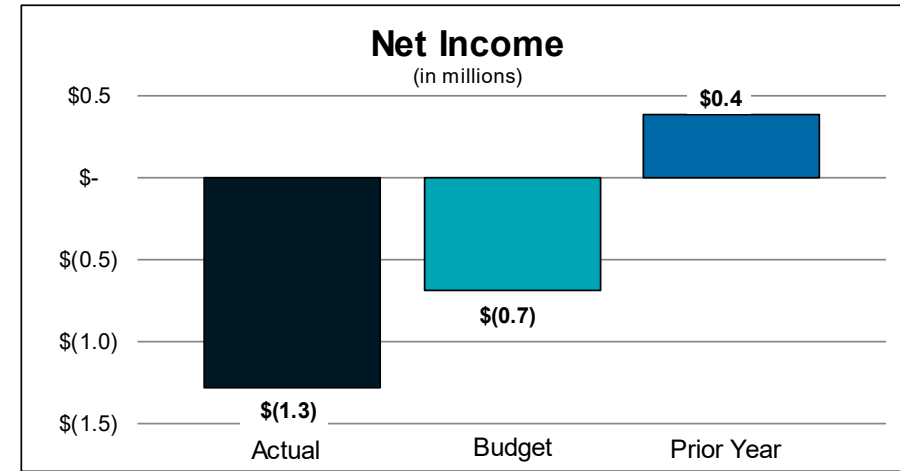
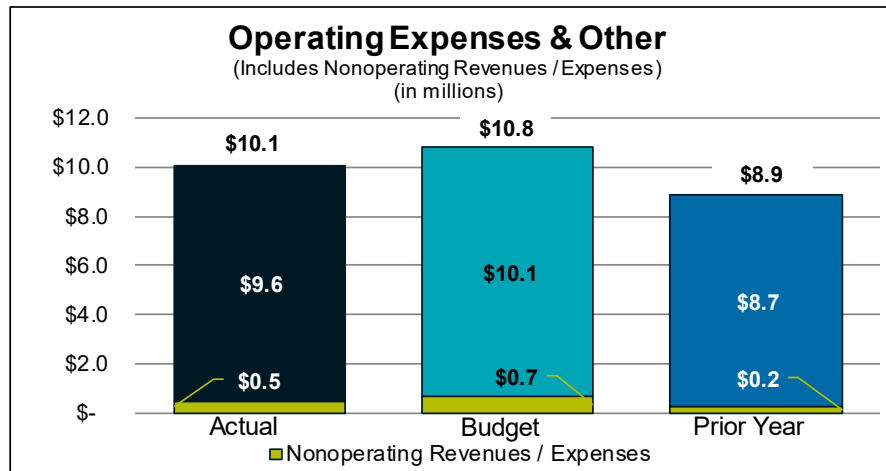
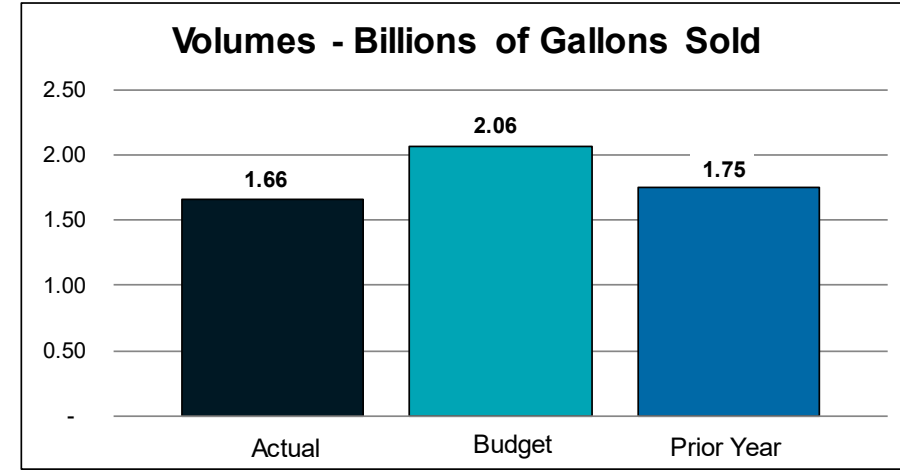
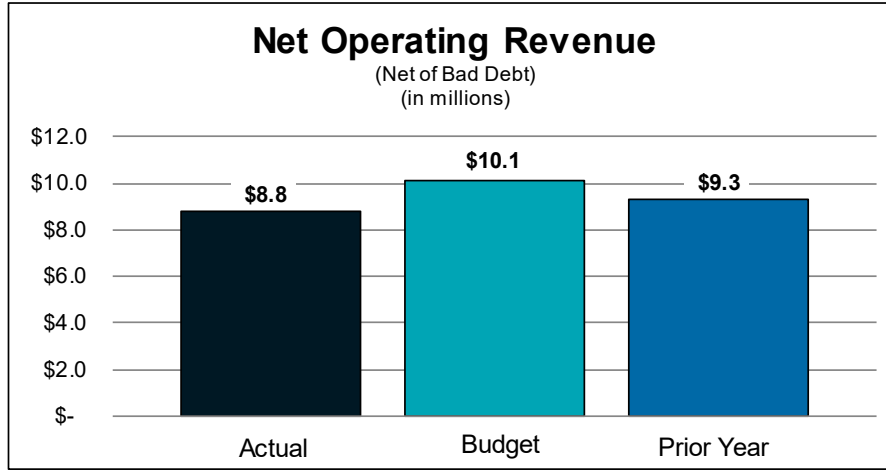


# REPORT ON INCOME & FINANCE

NOVEMBER 2022

# WATER OPERATIONS

## CURRENT MONTH – NOVEMBER 2022



# WATER OPERATIONS – EXECUTIVE SUMMARY

## NOVEMBER 2022

### Revenue:

- November Water sales revenues of \$8.8 million were unfavorable to budget by \$1.3 million, or 13.4%, as follows:

- Decrease metered sales of water due to volumes that were down 19.2% vs. budget

Millions  
\$ (1.3)

- November Water sales revenues of \$8.8 million were unfavorable to prior year by \$0.5 million, or 5.4%, as follows:

- Decreased metered sales of water due to volumes that were down 5.0% vs. prior year partially offset by the impact of the January 2, 2022 rate increase (7.8% increase to the Commodity component of rates for residential and small volume commercial customers and 5.6% increase to the Commodity component of rates for large commercial and industrial, commercial sprinkling and wholesale customers)

\$ (0.4)

- All other non-volume related

\$ (0.1)

### Volumes:

- Water volumes were unfavorable to budget by 19.2% and unfavorable to prior year by 5.0%

### Operating Expenses & Other:

- November operating and other expenses of \$10.1 million were favorable to budget by \$0.7 million, or 7.0%, as follows:

- Decreased Depreciation expense (capital spending is \$14.2 million below budget through November)
- Increased WIR Water service reconnects/service replacements due to timing of various water main projects
- All other, net

\$ 0.8

\$ (0.2)

\$ 0.1

- November operating and other expenses of \$10.1 million were unfavorable to prior year by \$1.2 million, or 12.9%, as follows:

- Increased WIR Water service reconnects/service replacements due to timing of various water main projects
- Increased interest expense due to issuance of the 2022 Water Revenue bonds in October 2022
- Increased Purification Maintenance expense primarily due to additional maintenance projects at Platte South and Platte West in the current year
- All other, net

\$ (0.5)

\$ (0.2)

\$ (0.1)

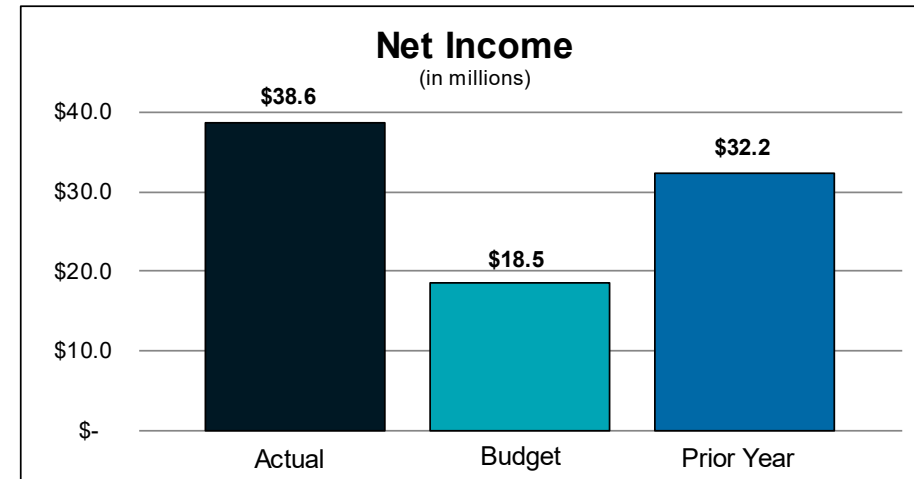
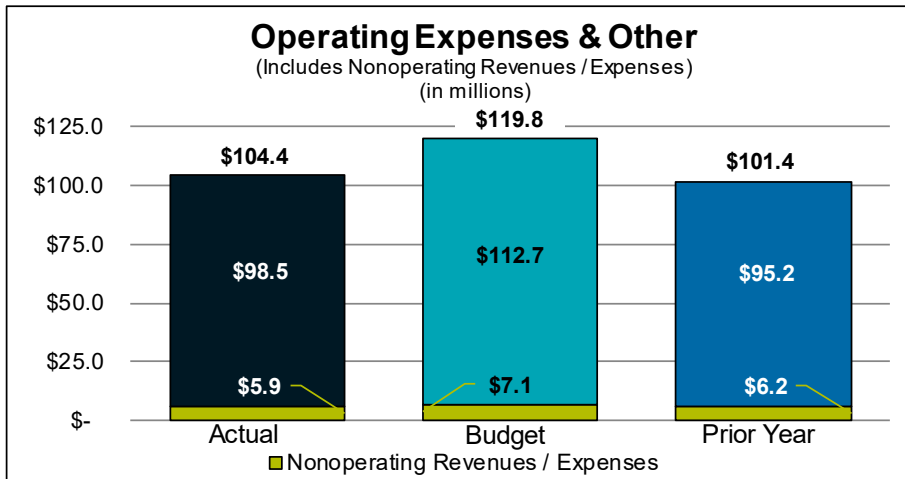
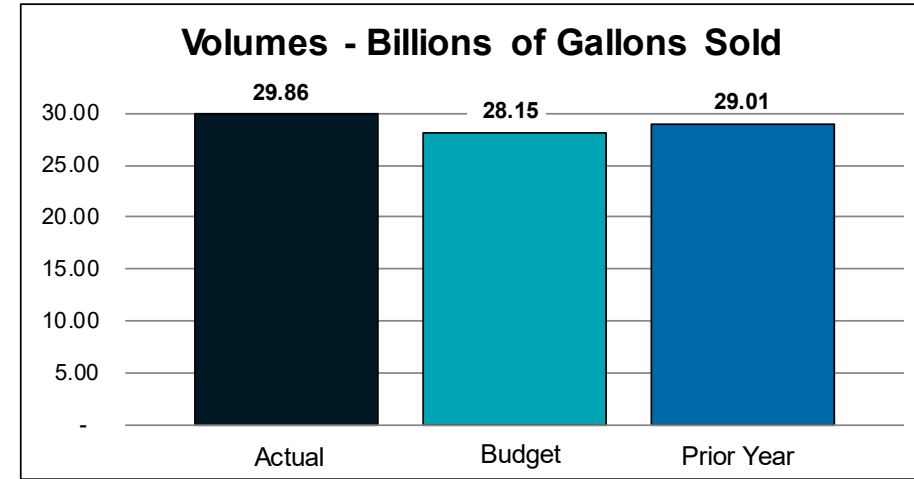
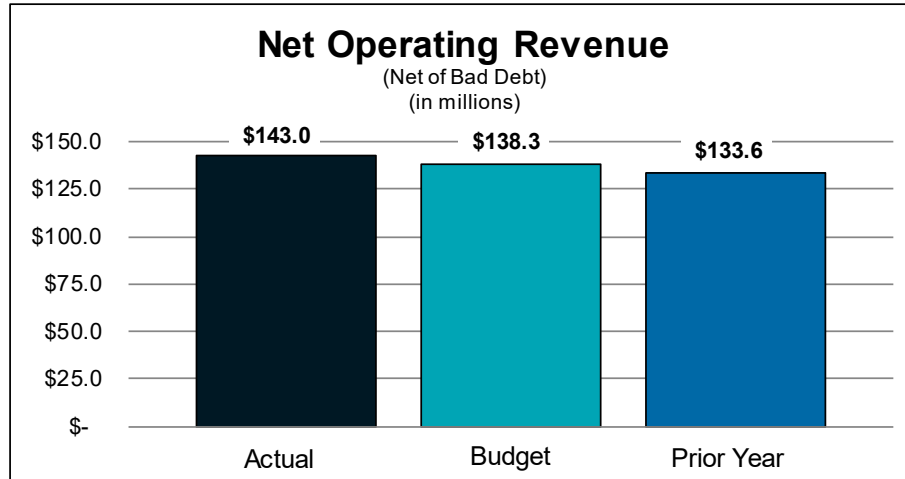
\$ (0.4)

### Net Income:

- November's net loss of \$1.3 million was unfavorable to budget by \$0.6 million and unfavorable to prior year by \$1.7 million.

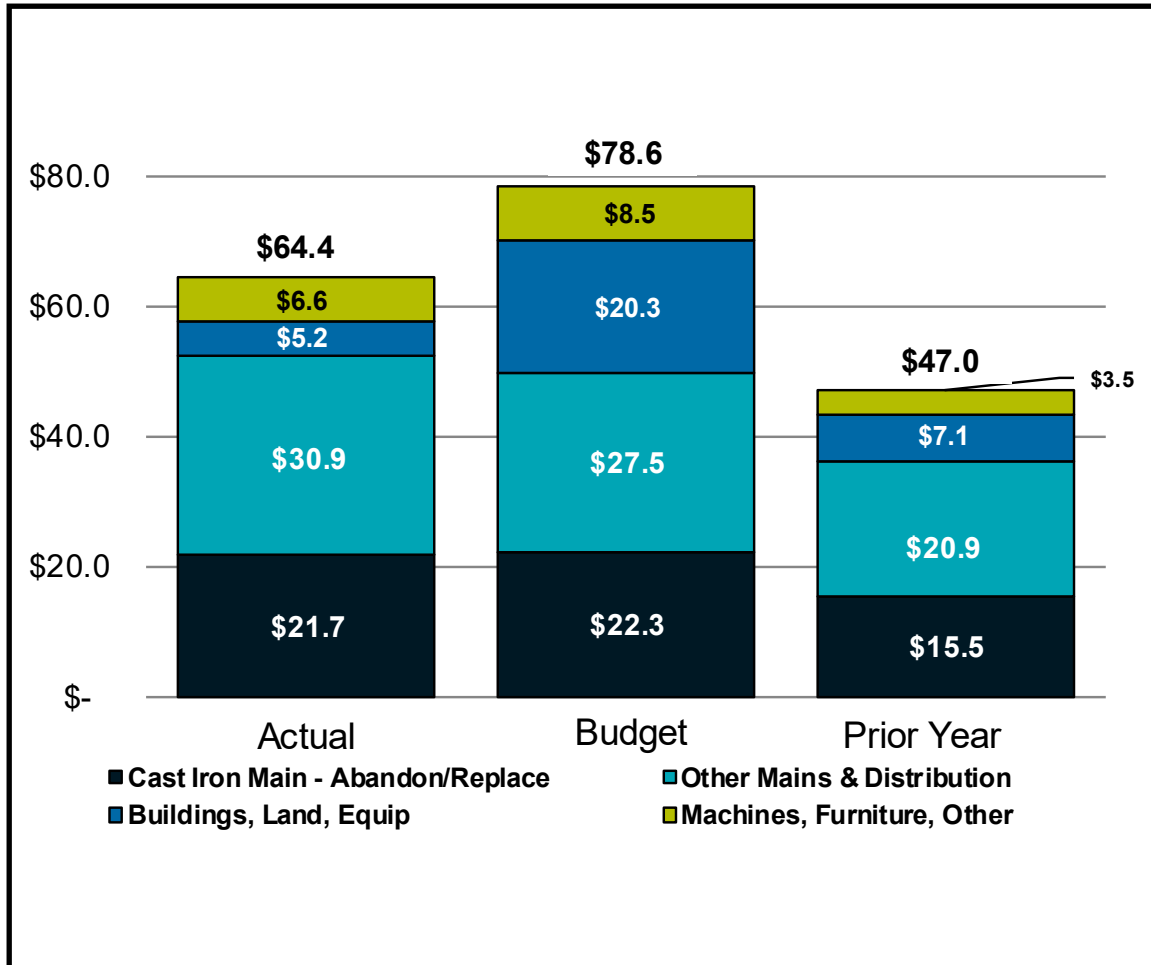
# WATER OPERATIONS

## YEAR-TO-DATE – NOVEMBER 2022



# WATER CAPITAL EXPENDITURES

## YEAR-TO-DATE NOVEMBER 2022



- Year-to-date capital expenditures of \$64.4 million were \$14.2 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Site Piping Design & Construction (timing)	\$ (5.1)
Florence - Basin 6 Rehabilitation (timing)	\$ (1.9)
Florence - Primary Basin - Insulation Replacement (timing)	\$ (0.4)
Florence - Roof Replacements (timing)	\$ (0.3)
Platte South - Land Purchase (w ill not purchase land)	\$ (1.5)
Platte South - CIP Phase 1 & 2 Design & Phase 1 Construction (timing)	\$ (0.9)
Platte South - Replace Valves and Operators (timing)	\$ (0.6)
Platte West - Burner & Boiler Mgmt Panel Upgrade (timing)	\$ (0.4)
Land Acquisition for future reservoir (timing delayed until 2023)	\$ (1.5)
West Dodge Pump Station Design & Construction (timing)	\$ (0.9)
Cornhusker Pump Station Replacement (timing)	\$ (0.5)
Buildings, Land & Equipment-All Other	\$ (1.1)
Mains - Cast Iron (timing)	\$ (0.6)
Mains - All other	\$ 3.4
Construction Machines (timing)	\$ (3.8)
All other, net	\$ 1.9
<b>Total</b>	<b>\$ (14.2)</b>

# CASH POSITION – WATER DEPARTMENT

## NOVEMBER 30, 2022

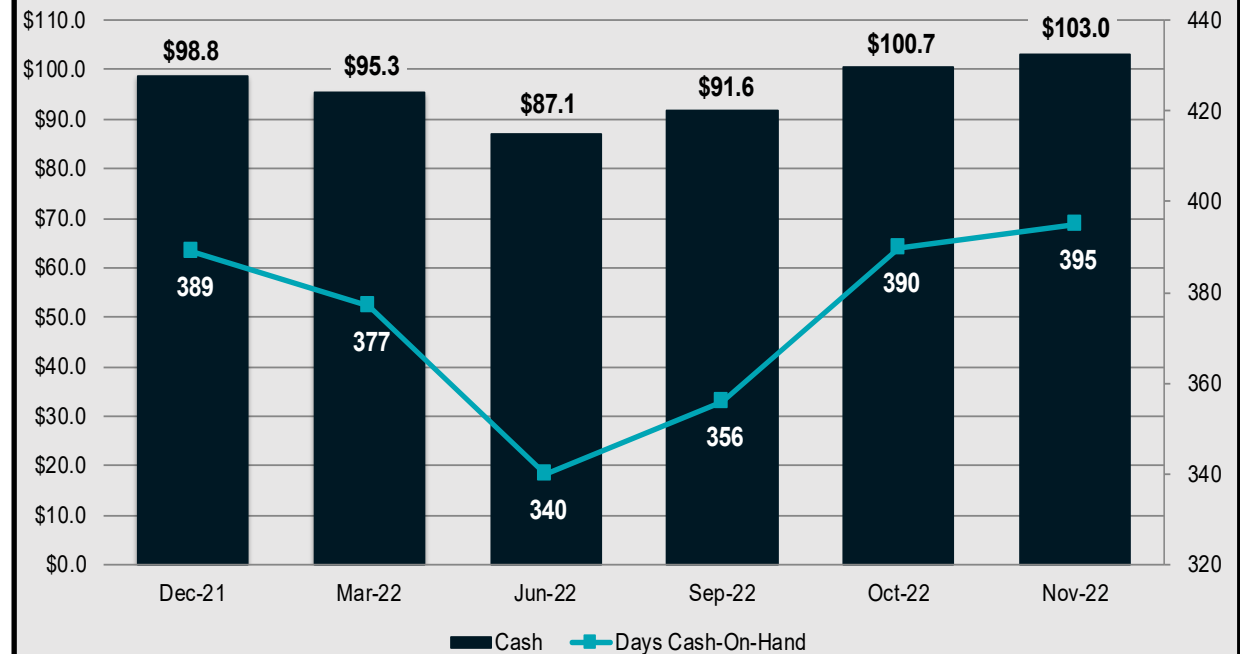
- Cash and restricted funds totaled \$169.0 million; unrestricted cash totaled \$103.0 million, as depicted below:

### Water Department - Total Cash

(\$ in millions)	12/31/2021	11/30/2022	Change
Cash Per Balance Sheet	\$ 106.5	\$ 169.0	\$ 62.5
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ -	\$ 59.7	\$ 59.7
2018 Bond Project Fund (proceeds remaining)	\$ 2.6	\$ -	\$ (2.6)
Bond Closing Fund	\$ -	\$ -	\$ -
Bond Sinking Fund - 2012, 2015, 2018 & 2022 bonds (To pay interest & principal payments)	\$ 1.9	\$ 3.1	\$ 1.2
Bond Reserve Fund - Deposit in Lieu of Insurance (2012 bonds)	\$ 3.0	\$ 3.0	\$ 0.0
Platte West Environmental Fund	\$ 0.2	\$ 0.2	\$ (0.0)
Subtotal Restricted Cash	\$ 7.7	\$ 66.0	\$ 58.3
<b>Unrestricted Cash</b>	<b>\$ 98.8</b>	<b>\$ 103.0</b>	<b>\$ 4.2</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 8.2	\$ 8.3	\$ 0.1
Sewer Fees Collected but not Remitted	\$ 16.6	\$ 17.4	\$ 0.8
Customer Advances for Construction*	\$ 27.0	\$ 28.9	\$ 1.9
WIR Funds Collected but not Expended	\$ 36.9	\$ 34.4	\$ (2.5)
Cash Reserves	\$ 10.1	\$ 14.0	\$ 3.9
Days Cash on Hand (Unrestricted Cash)	389	395	6
Cash Required to meet 180 Day Goal	\$ 45.7	\$ 46.9	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 53.1	\$ 56.1	

### Water - Unrestricted Cash

(\$ in millions)



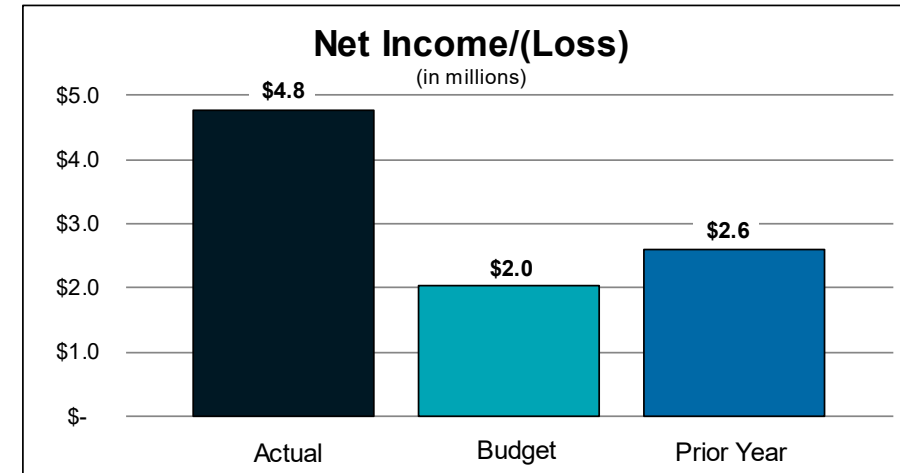
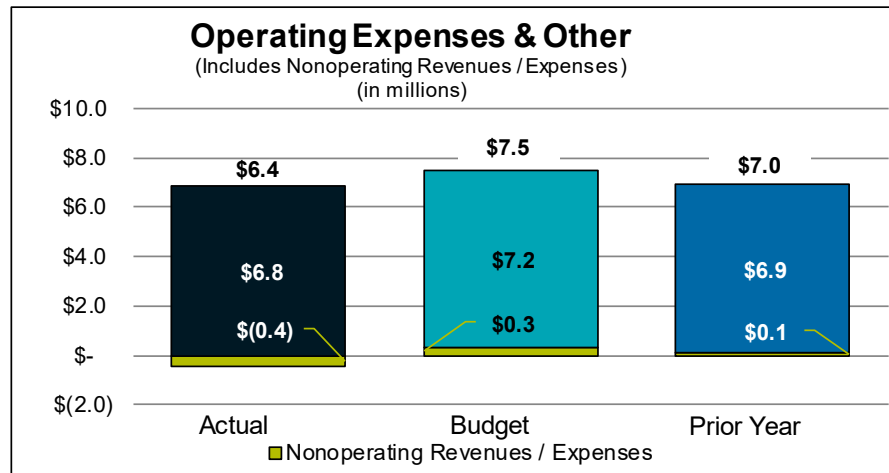
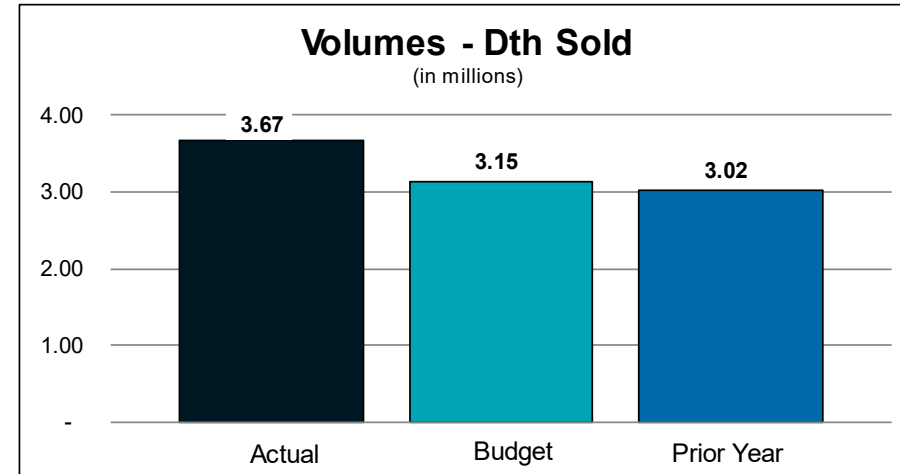
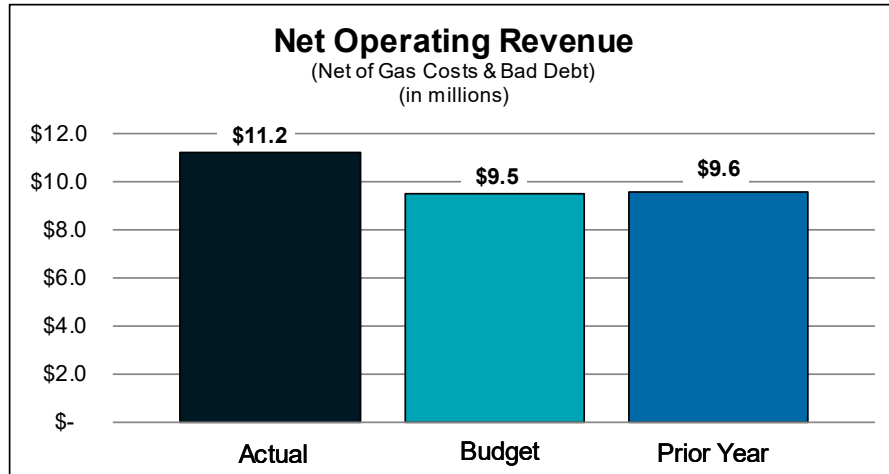
\* Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On November 30, 2022, \$14.5 million has been expended from Cash Reserves for work-in-progress.

\*\*Cash Reserves as of November 30, 2022 were negatively impacted by \$1.5 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in December.

\*\*\*Cash Reserves as of November 30, 2022 were negatively impacted by \$0.7 million due to costs associated with the Construction Center settling issue, much of which is expected to be reimbursed by the District's insurance carriers.

# GAS OPERATIONS

## CURRENT MONTH – NOVEMBER 2022



# GAS OPERATIONS – EXECUTIVE SUMMARY

## NOVEMBER 2022

### Revenue:

- November Gas net revenues of \$11.2 million were favorable to budget by \$1.7 million, or 18.0%, as follows:

- Increased net sales revenue due to volumes that were up 16.5% vs. budget
- All other non-volume related

	Millions
\$	1.8
\$	(0.1)

- November Gas net revenues of \$11.2 million were favorable to prior year by \$1.6 million, or 17.6%, as follows:

- Increased net sales revenue due to volumes that were up 21.2% vs. prior year
- All other non-volume related

\$	1.7
\$	(0.1)

### Volumes:

- Gas volumes were favorable to budget by 16.5% and favorable to prior year by 21.2%

### Operating Expenses & Other:

- November operating and other expenses of \$6.4 million were favorable to budget by \$1.1M, or 13.5%, as follows:

- Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Gas Revenue Bonds (not budgeted)
- Decreased Depreciation expense (Capital spending is \$21.0 million below budget through November)
- Decreased GIR Gas service reconnects due to a reduction in gas cast iron mains to be replaced due to supply chain constraints
- Increased Administrative and General expense primarily due to decreased amounts charged to capital projects

\$	0.7
\$	0.5
\$	0.2
\$	(0.3)

- November operating and other expenses of \$6.4 million were favorable to prior year by \$0.6M, or 7.1%, as follows:

- Increased earnings on invested cash balances due to investment of proceeds from the 2022 Gas Revenue Bonds
- Decreased Distribution Maintenance expense primarily due to costs associated with the response to a natural gas outage in November 2021 that occurred near 18th & Locust Street
- Increased bond interest expense due to issuance of the 2022 Gas Revenue Bonds in March 2022
- All other, net

\$	0.7
\$	0.3
\$	(0.3)
\$	(0.1)

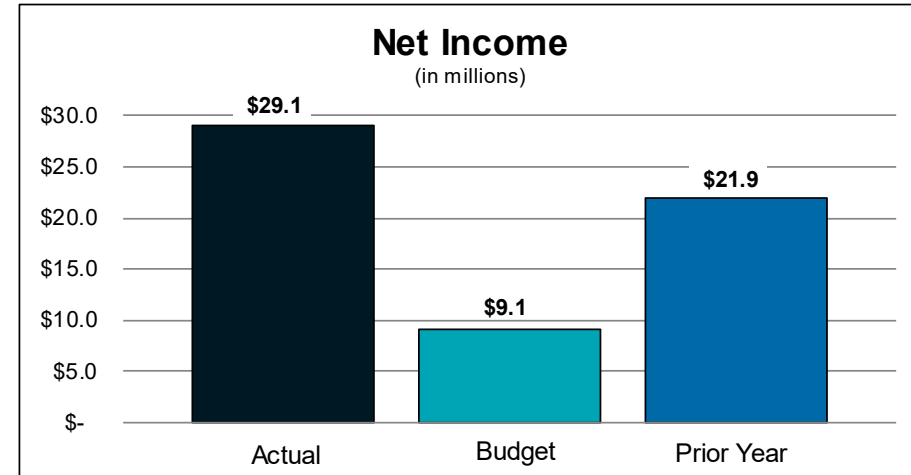
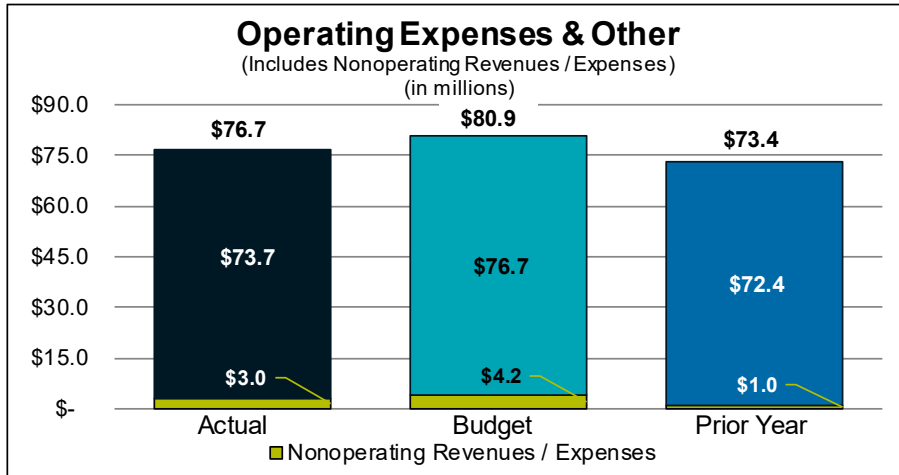
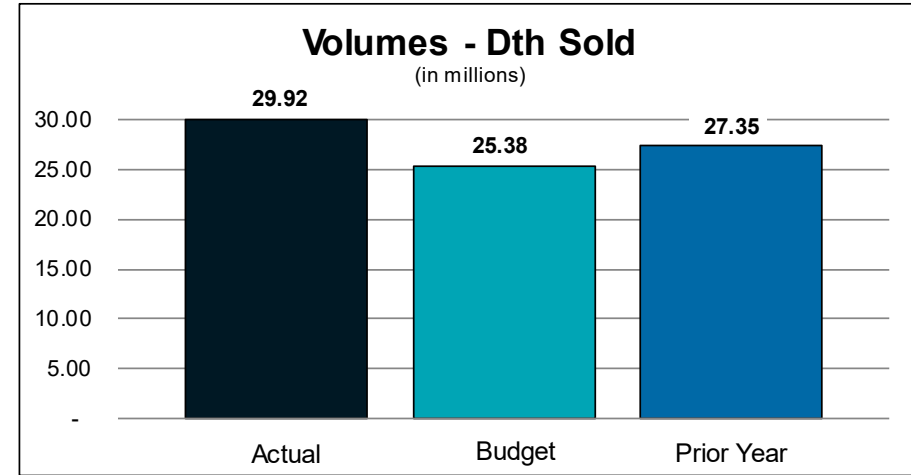
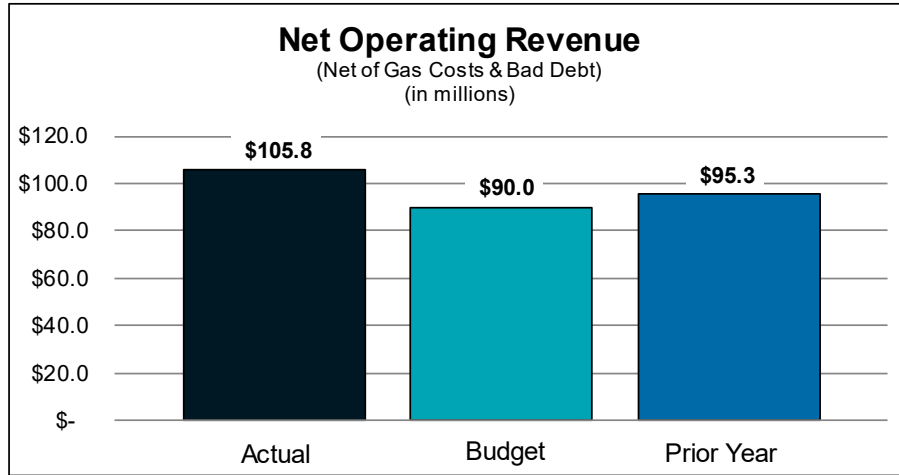
### Net Income:

- November's net income of \$4.8 million is \$2.8 million favorable to budget and \$2.2 million unfavorable to prior year



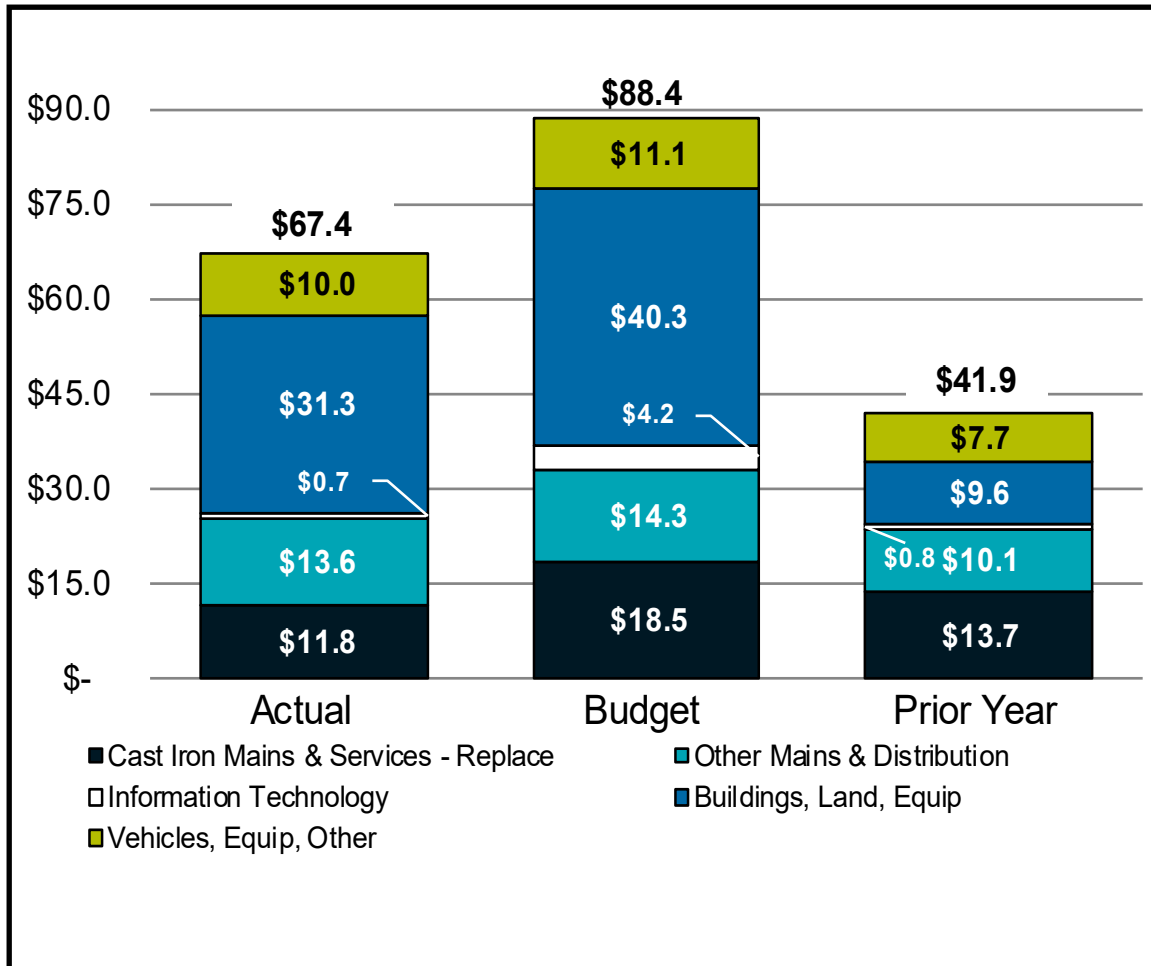
# GAS OPERATIONS

## YEAR-TO-DATE – NOVEMBER 2022



# GAS CAPITAL EXPENDITURES

## YEAR-TO-DATE NOVEMBER 2022



• Year-to-date capital expenditures of \$67.4 million were \$21.0 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ (14.7)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (2.0)
Buildings, Land and Equipment - District Roof Replacements (timing)	\$ (2.0)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (timing)	\$ (0.8)
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ 11.7
Buildings, Land and Equipment - All Other	\$ (1.2)
Information Technology- Time and Attendance Automation (timing)	\$ (0.7)
Information Technology - Lifecycle Refresh & Upgrades (timing)	\$ (0.5)
Information Technology - Customer Letters to Doc Presentment (timing)	\$ (0.4)
Information Technology- Customer Preferences (timing)	\$ (0.3)
Information Technology-Safety & Security Automation (timing)	\$ (0.3)
Information Technology - All other	\$ (1.3)
Main - Cast Iron Mains and Services (Abandon/Replace)	\$ (6.7)
Mains - Other Mains & Distribution	\$ (0.7)
Furniture, Equipment & All Other	\$ (1.1)
<b>Total</b>	<b>\$ (21.0)</b>

# CASH POSITION – GAS DEPARTMENT

## NOVEMBER 30, 2022

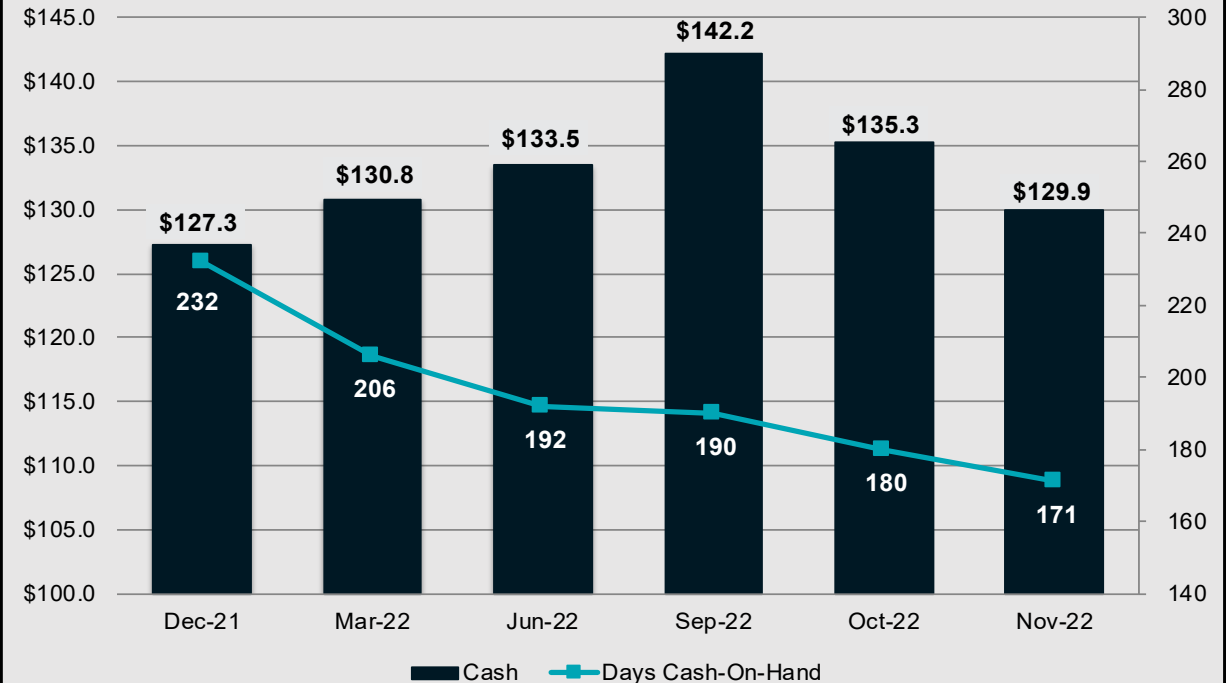
- Cash and restricted funds totaled \$214.1 million; unrestricted cash totaled \$129.9 million, as depicted below:

### Gas Department - Total Cash

(\$ Millions)	12/31/2021	11/30/2022	Change
Cash per Balance Sheet	\$ 127.5	\$ 214.1	\$ 86.6
Less Restricted Cash:			
2022 Bond Project Funds (proceeds remaining)	\$ -	\$ 84.1	\$ 84.1
Bond Sinking Fund-2018 (To pay interest & principal payments)	\$ 0.2	\$ 0.1	\$ (0.1)
Subtotal Restricted Cash	\$ 0.2	\$ 84.2	\$ 84.0
<b>Unrestricted Cash</b>	<b>\$ 127.3</b>	<b>\$ 129.9</b>	<b>\$ 2.6</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 19.0	\$ 20.1	\$ 1.1
Customer Advances for Construction	\$ 1.4	\$ 0.2	\$ (1.2)
Cash Reserves	\$ 106.9	\$ 109.6	\$ 2.7
Days Cash on Hand (Unrestricted Cash)	232	171	(61)
Cash Required to meet 180 Day Goal	\$ 98.9	\$ 136.4	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 28.4	\$ (6.5)	

### Gas - Unrestricted Cash

(\$ in millions)



\*Cash Reserves were negatively impacted by \$17.0 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

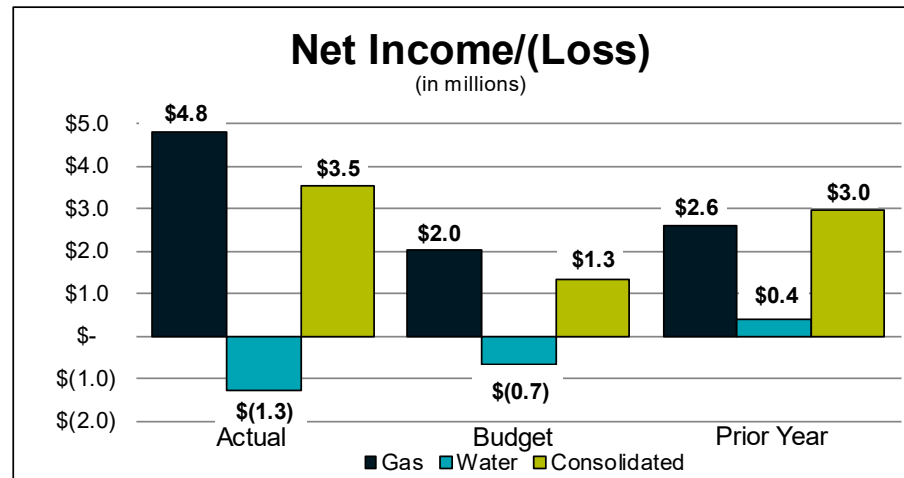
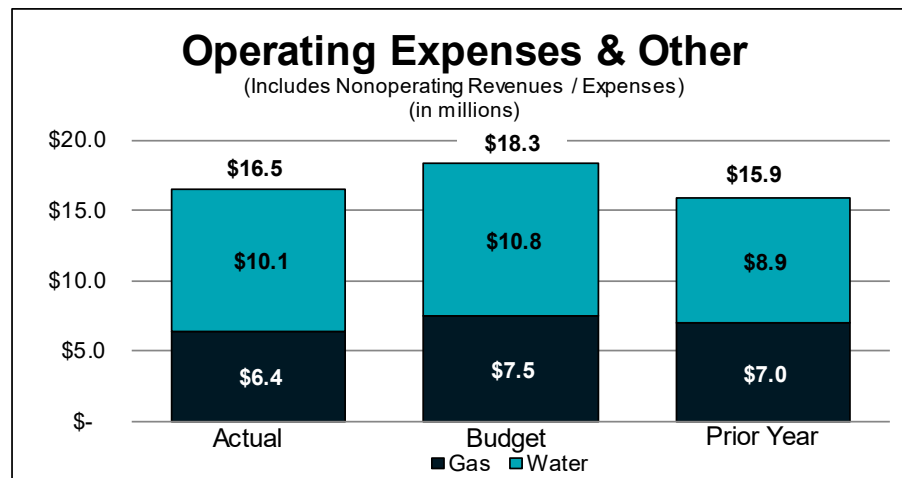
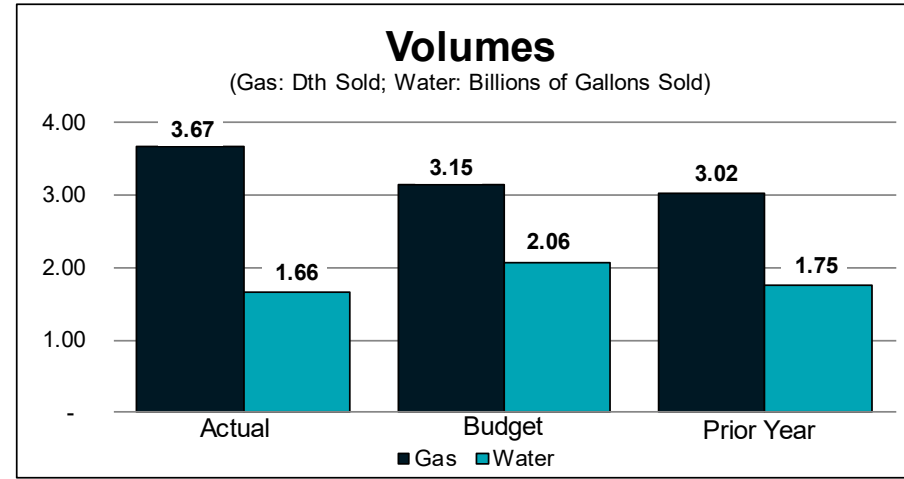
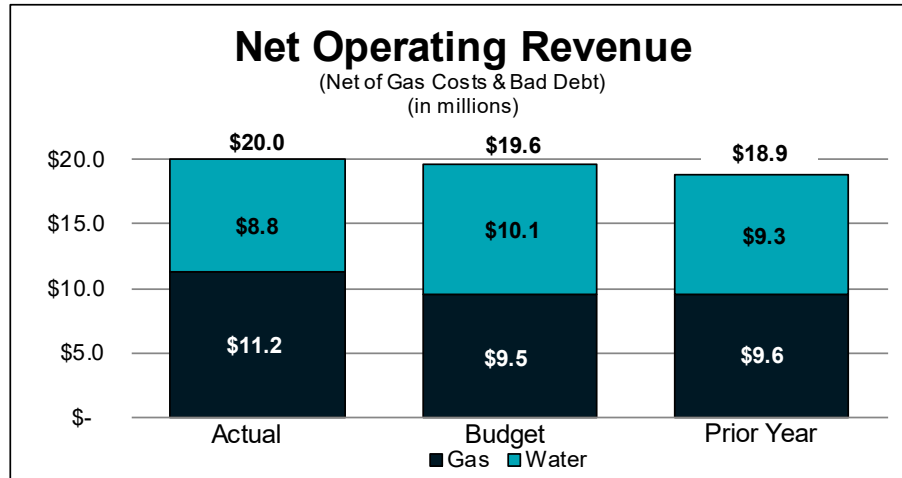
\*\*Cash Reserves as of November 30, 2022 were negatively impacted by \$9.0 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in December. (October spending of \$4.7 million reimbursed on 12/1; November spending of \$4.3 million reimbursed on 12/30)

\*\*\*Cash Reserves as of November 30, 2022 were negatively impacted by \$0.8 million due to costs associated with the Construction Center settling issue, much of which is expected to be reimbursed by the District's insurance carriers.

\*Note: Despite an increase in Unrestricted Cash between December 31, 2021 and November 30, 2022, days cash-on-hand decreases due to an increase in average daily expense caused by higher gas costs.

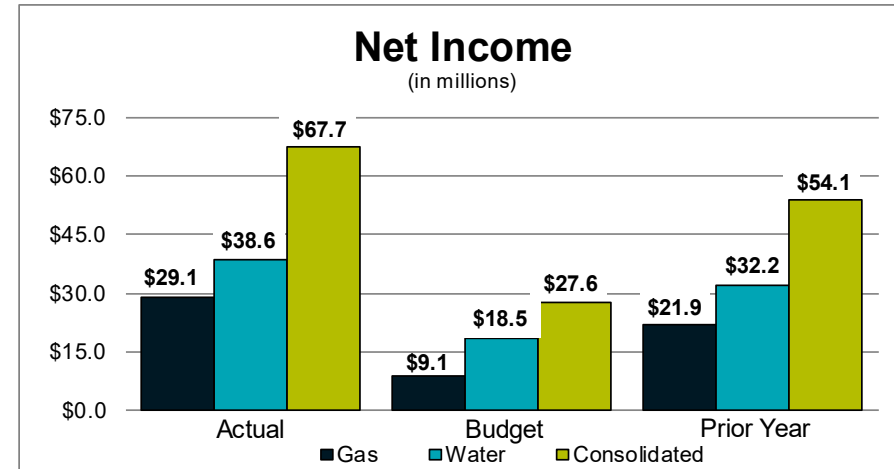
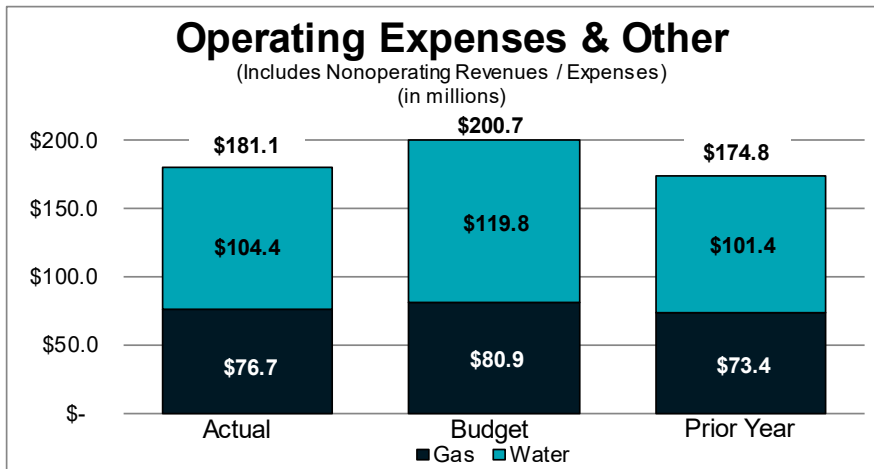
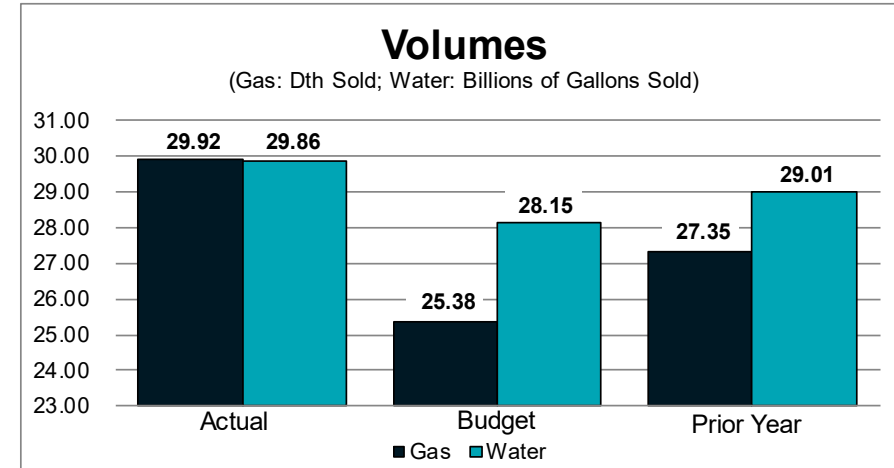
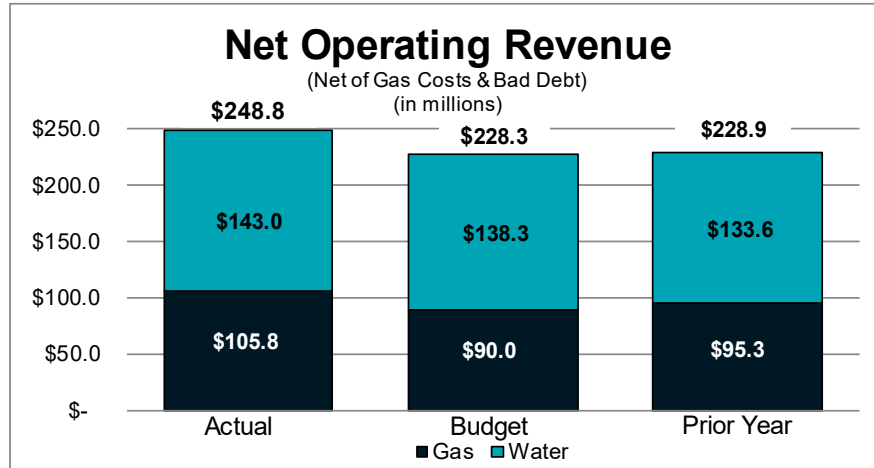
# GAS & WATER COMBINED

## CURRENT MONTH – NOVEMBER 2022



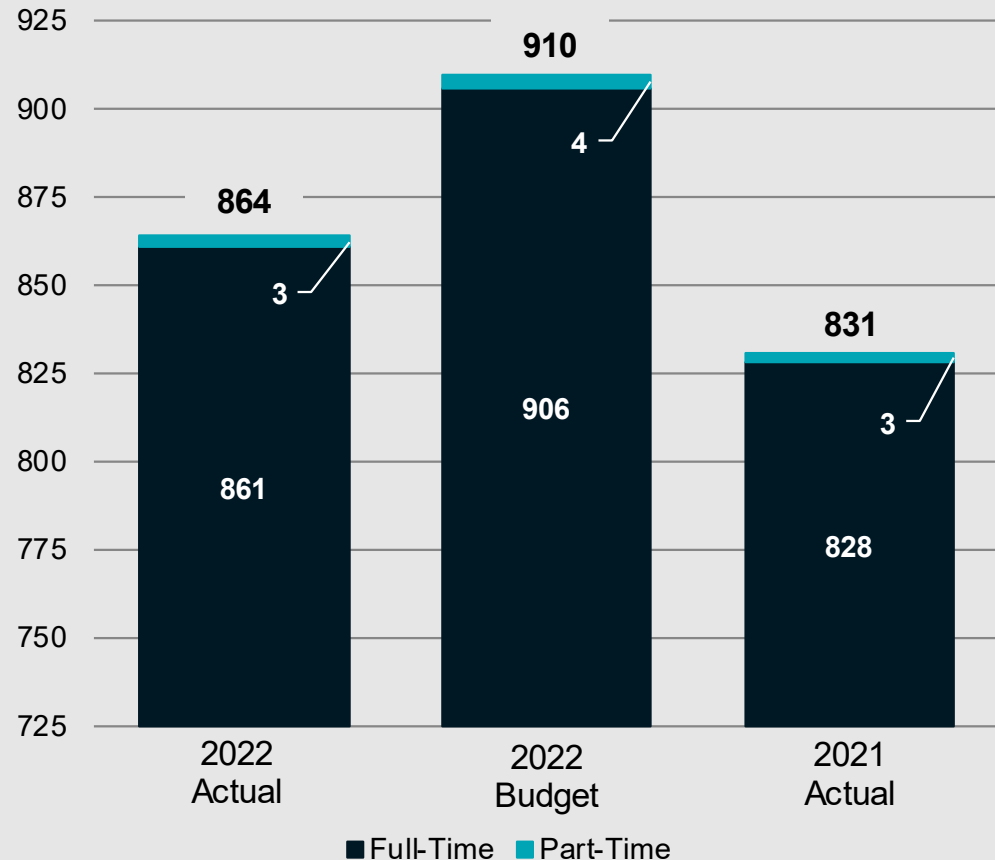
# GAS & WATER COMBINED

## YEAR-TO-DATE – OCTOBER 2022



# PERSONNEL

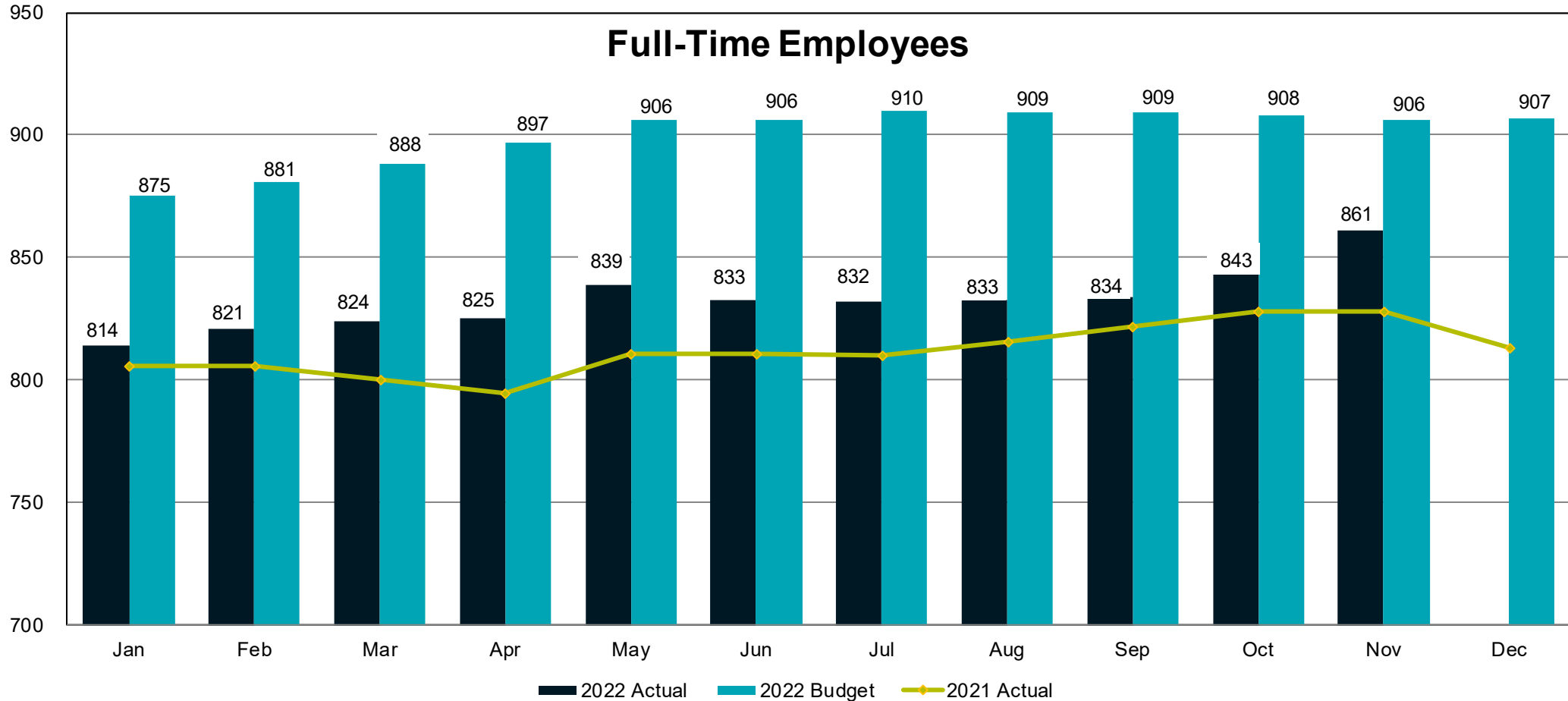
## AS OF NOVEMBER 30, 2022 GAS & WATER COMBINED



- The active payroll for November was \$6.6 million, compared with \$6.7 million in budget and \$6.3 million in prior year.
- At November 30<sup>th</sup>, there were 861 regular full-time employees, compared with 906 in budget and 828 at November 30, 2021.
- At November 30<sup>th</sup>, there were 3 regular part-time employees, compared with 4 in budget and 3 at November 30, 2021.
- Payroll savings from lower staffing was partially offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

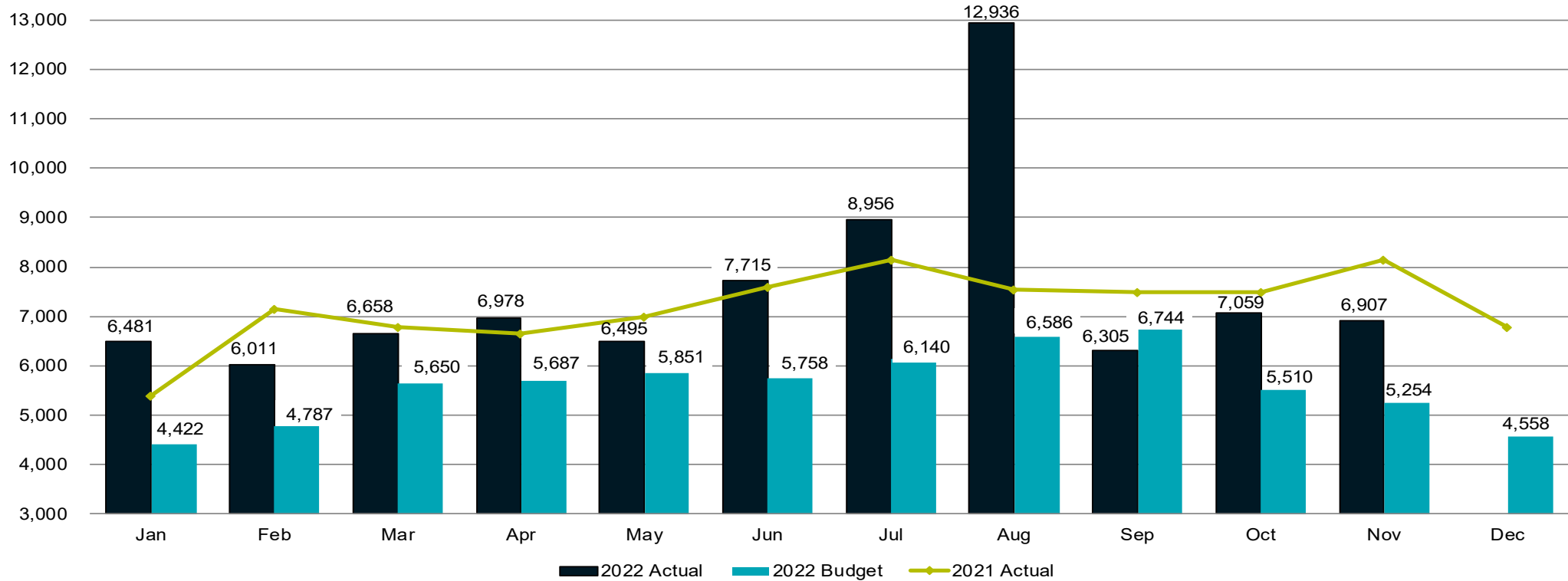
# PERSONNEL TREND

THROUGH NOVEMBER 2022  
(GAS & WATER COMBINED)



# OVERTIME HOURS TREND

## THROUGH NOVEMBER 2022 (GAS & WATER COMBINED)



	Month of November					Year-To-Date November				
	2022 Actual	2022 Budget	2021 Actual	Favorable/(Unfavorable) vs. Budget vs. 2021		2022 Actual	2022 Budget	2021 Actual	Favorable/(Unfavorable) vs. Budget vs. 2021	
Overtime Hours	6,907.0	5,254.0	8,151.8	(1,653.0)	1,244.8	82,499.0	62,389.0	79,390.3	(20,110.0)	(3,108.7)
Overtime Dollars \$	405,150	310,541	465,507	\$(94,609)	\$ 60,357	\$ 4,463,652	\$ 3,698,374	\$ 4,565,894	\$(765,278)	\$ 102,242



# OVERTIME HOURS TREND (continued)

NOVEMBER 2022

## (GAS & WATER COMBINED)

Overtime hours for the month totaled 6,907.0 as compared with 5,254.0 in budget and 8,151.8 in prior year. Overtime hours were 1,653.0 higher than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Safety, Security & Locating (1)	(621.0)
Construction (2)	(378.0)
Customer Services (3)	(297.5)
Water Distribution (4)	(195.5)
Field Services (5)	(126.5)
Gas Production (6)	(114.5)
All other, net	80.0
	<u>(1,653.0)</u>

- (1) Increased overtime hours in Locating primarily due to a higher number of tickets than anticipated and lower staffing due to employees on medical leave
- (2) Increased overtime hours primarily due to lower staffing as a result of open positions and an increase in the number of water main breaks (55 in November vs. 10-year average of 50)
- (3) Increased overtime hours due to open positions while call volumes have remained consistent
- (4) Increased overtime due to emergencies (main breaks), after hours shut-off's, and maintenance
- (5) Increased overtime due to increased emergency gas orders and increased water main breaks occurring during 2nd/3rd shifts and/or on weekends
- (6) Increased overtime hours due to rotating shifts for liquefaction and to provide escort for contractors working on Saturday

**METROPOLITAN**  

---

**UTILITIES DISTRICT**

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

	Current Month			Current Month				November Year to Date			November Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		November Year to Date			Variance Vs. Budget		Variance Vs. Prior Year	
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Water sales	\$ 7,148,204	\$ 8,518,866	\$ 7,572,542	(16.09)%	\$ (1,370,662)	(5.60)%	\$ (424,338)	\$ 125,102,791	\$ 120,496,101	\$ 115,751,929	3.82 %	\$ 4,606,690	8.08 %	\$ 9,350,862
Infrastructure charge	1,296,422	1,268,878	1,336,640	2.17 %	27,544	(3.01)%	(40,218)	13,974,933	13,894,734	13,933,063	.58 %	80,199	.30 %	41,869
Other	348,859	360,854	390,163	(3.32)%	(11,995)	(10.59)%	(41,304)	3,905,609	3,945,339	3,947,932	(1.01)%	(39,730)	(1.07)%	(42,323)
Total revenues	8,793,485	10,148,598	9,299,345	(13.35)%	(1,355,113)	(5.44)%	(505,859)	142,983,333	138,336,174	133,632,925	3.36 %	4,647,158	7.00 %	9,350,408
Revenue Deductions														
Operating & Maintenance	8,083,392	8,044,795	7,217,769	.48 %	38,597	11.99 %	865,623	81,617,310	89,157,646	79,220,410	(8.46)%	(7,540,336)	3.03 %	2,396,900
Other	1,488,218	2,104,725	1,451,115	(29.29)%	(616,507)	2.56 %	37,104	16,908,330	23,511,183	15,992,369	(28.08)%	(6,602,853)	5.73 %	915,962
Total expenses	9,571,611	10,149,520	8,668,883	(5.69)%	(577,910)	10.41 %	902,727	98,525,640	112,668,829	95,212,779	(12.55)%	(14,143,189)	3.48 %	3,312,861
Other Expense (Income)	499,614	679,728	250,020	(26.50)%	(180,113)	99.83 %	249,594	5,901,743	7,162,152	6,183,150	(17.60)%	(1,260,409)	(4.55)%	(281,407)
Net Income (Loss)	\$ (1,277,739)	\$ (680,650)	\$ 380,441	87.72 %	\$ (597,090)	(435.86)%	\$ (1,658,180)	\$ 38,555,949	\$ 18,505,193	\$ 32,236,995	108.35 %	\$ 20,050,756	19.60 %	\$ 6,318,953
Thousands of gallons sold	1,664,458	2,058,710	1,752,121	(19.15)%	(394,252)	(5.00)%	(87,663)	29,859,249	28,146,970	29,011,999	6.08 %	1,712,279	2.92 %	847,250
Number of customers	224,880	224,766	222,492	.05 %	114	1.07 %	2,388							
Plant Additions & Replacements	\$ 6,150,328	\$ 7,116,863	\$ 2,635,699	(13.58)%	\$ (966,535)	133.35 %	\$ 3,514,628	\$ 64,391,671	\$ 78,618,799	\$ 47,022,766	(18.10)%	\$ (14,227,128)	36.94 %	\$ 17,368,905

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

	Current Month							November Year to Date						
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		November Year to Date			Variance Vs. Budget		Variance Vs. Prior Year	
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Gas Sales	\$ 32,270,970	\$ 23,176,897	\$ 28,195,343	39.24 %	\$ 9,094,073	14.45 %	\$ 4,075,627	\$ 279,292,071	221,687,650	\$ 189,792,038	25.98 %	\$ 57,604,421	47.16 %	\$ 89,500,033
(Over)/under gas recovery	(1,048,691)	-	(845,554)		(1,048,691)	24.02 %	(203,137)	(1,712,514)	-	3,278,298		(1,712,514)	(152.24)%	(4,990,812)
Infrastructure charge	1,140,722	1,119,613	1,184,081	1.89 %	21,109	(3.66)%	(43,359)	12,348,942	12,254,456	12,324,490	.77 %	94,486	.20 %	24,452
Other	308,414	391,748	343,935	(21.27)%	(83,335)	(10.33)%	(35,522)	5,150,185	3,864,006	4,341,297	33.29 %	1,286,179	18.63 %	808,889
Total revenues, net	32,671,414	24,688,258	28,877,804	32.34 %	7,983,156	13.14 %	3,793,610	295,078,685	237,806,112	209,736,123	24.08 %	57,272,573	40.69 %	85,342,562
Less: Natural gas purchased for resale	21,435,539	15,165,351	19,322,399	41.35 %	6,270,188	10.94 %	2,113,141	190,388,634	148,874,691	115,493,904	27.89 %	41,513,943	64.85 %	74,894,729
CPEP Rebates	-	-	-		-		-	(1,076,945)	(1,048,120)	(1,032,022)		(28,825)		(44,922)
Operating revenues, net of gas cost	11,235,875	9,522,907	9,555,406	17.99 %	1,712,968	17.59 %	1,680,469	105,766,996	89,979,541	95,274,241	17.55 %	15,787,455	11.01 %	10,492,755
Revenue Deductions														
Operating & Maintenance	4,925,225	5,042,145	4,991,472	(2.32)%	(116,921)	(1.33)%	(66,248)	51,996,372	54,694,294	52,535,952	(4.93)%	(2,697,923)	(1.03)%	(539,580)
Other	1,960,740	2,123,821	1,900,016	(7.68)%	(163,081)	3.20 %	60,723	21,670,259	22,015,823	19,861,805	(1.57)%	(345,564)	9.11 %	1,808,453
Total operating expenses	6,885,964	7,165,966	6,891,489	(3.91)%	(280,002)	(.08)%	(5,524)	73,666,631	76,710,117	72,397,758	(3.97)%	(3,043,487)	1.75 %	1,268,873
Other expense (income)	(413,742)	319,657	76,850	(229.43)%	(733,399)	(638.38)%	(490,592)	2,953,680	4,181,477	940,748	(29.36)%	(1,227,796)	213.97 %	2,012,933
Net Income (Loss)	\$ 4,763,652	\$ 2,037,283	\$ 2,587,067	133.82 %	2,726,369	84.13 %	2,176,585	\$ 29,146,685	\$ 9,087,947	\$ 21,935,735	220.72 %	20,058,738	32.87 %	7,210,949
Total Sales Adjusted for Unbilled Sales	3,665,238	3,145,299	3,024,056	16.53 %	519,939	21.20 %	641,182	29,920,468	25,384,818	27,346,933	17.87 %	4,535,650	9.41 %	2,573,535
Heating degree days	816	771	609	5.84 %	45	33.99 %	207	4,884	4,828	4,449	1.16 %	56	9.78 %	435
Number of customers	239,156	239,623	237,410	-0.19%	(467)	.74 %	1,746							
Plant Additions & Replacements	\$ 5,452,688	\$ 5,113,642	\$ 3,011,776	6.63 %	339,046	81.05 %	\$ 2,440,913	\$ 67,449,519	\$ 88,399,827	\$ 41,901,190	(23.70)%	\$ (20,950,308)	60.97 %	\$ 25,548,329

## 2022 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2021	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
<b>GAS</b>															
Gas Infrastructure Revenue	\$177,656,279	\$1,082,485	\$1,142,896	\$1,136,704	\$1,102,370	\$1,107,562	\$1,136,428	\$1,126,843	\$1,156,113	\$1,094,734	\$1,122,084	\$1,140,722	\$1,120,963	\$13,469,905	\$191,126,184
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$157,208)
Gas Dept Bond Offering-Project Fund	\$0			60,371,885	59,019,713	58,946,582	59,153,772	56,485,906	51,998,440	49,882,125	47,021,067	46,293,786	46,513,072		
Investment Earnings on Project Fund				4,237.21	(73,130.77)	207,189.02	(241,447.90)	154,099.74	(233,945.60)	(353,818.48)	(14,806.40)	219,286.48		\$ (332,337)	(\$332,337)
<b>Expenditures</b>															
GCI Mains per G-21	\$105,164,886	132,202	268,173	692,586.50	955,132	493,438	1,001,080	1,045,115	877,707	353,871	1,243,495	283,546	875,000	\$8,221,345	\$113,386,231
Abandonments - approximate	\$12,788,433	2,067	10,132	576,606.26	207,134	11,520	98,082	96,612	959,247	34,125	269,054	236,866	140,000	\$2,641,446	\$15,429,879
GIR services per G-21	\$85,392,170	273,373	300,263	851,325.57	431,961	465,064	453,152	560,139	533,523	190,581	409,730	(41,505)	810,800	\$5,238,407	\$90,630,577
GIR service reconnections per G-3	\$20,853,377	142,661	102,055	431,241.52	166,247	184,538	174,217	180,503	136,763	133,898	245,683	136,772	237,515	\$2,272,094	\$23,125,471
Regulator Stations Infrastructure per G-21	\$691,090	141	-	0.00	-	-	-	-	-	-	-	-	-	\$141	\$691,231
<b>TOTAL EXPENDITURES</b>	<b>\$224,889,956</b>	<b>550,443.62</b>	<b>680,622.95</b>	<b>2,551,759.85</b>	<b>1,760,474.27</b>	<b>1,154,560.17</b>	<b>1,726,531</b>	<b>1,882,369</b>	<b>2,507,240</b>	<b>712,475</b>	<b>2,167,962</b>	<b>615,679</b>	<b>2,063,315</b>	<b>\$18,373,432</b>	<b>\$243,263,387</b>
<b>NET CURRENT YEAR</b>	<b>(\$47,390,884)</b>	<b>\$532,042</b>	<b>\$462,273</b>	<b>(\$1,415,055)</b>	<b>(\$658,104)</b>	<b>(\$46,998)</b>	<b>(\$590,103)</b>	<b>(\$755,527)</b>	<b>(\$1,351,127)</b>	<b>\$382,258</b>	<b>(\$1,045,878)</b>	<b>\$525,043</b>	<b>(\$942,352)</b>	<b>(\$4,903,527)</b>	<b>(\$52,294,411)</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)</b>	<b>(47,390,884)</b>	<b>(46,858,843)</b>	<b>(46,396,569)</b>	<b>(47,811,625)</b>	<b>(48,469,729)</b>	<b>(48,516,727)</b>	<b>(49,106,830)</b>	<b>(49,862,357)</b>	<b>(51,213,483)</b>	<b>(50,831,225)</b>	<b>(51,877,102)</b>	<b>(51,352,059)</b>	<b>(52,294,411)</b>		
GIR Capital Expenditures Funded by Bond	33,002,775			1,356,409	-	-	2,426,418	4,641,565	1,882,369	2,507,240	712,475	-	2,783,641	2,063,315	
Total Funded By Bond (includes E through I above)	\$33,002,775	-	-	1,356,409	-	-	\$2,426,418	\$4,641,565	\$1,882,369	\$2,507,240	\$712,475	-	\$2,783,641	16,310,117	\$49,312,892
Transfer to 2018 Bond Sinking Fund for Bond Interest & Principal Payments	\$7,456,953	187,195	187,205	187,265	187,410	187,709	187,606	187,761	187,690	187,813	188,290	188,783	187,161	\$2,251,889	\$9,708,842
Transfer to 2022 Bond Sinking Fund for Bond Interest & Principal Payments	\$0	-	-	-	330,453	330,648	330,872	331,136	331,094	331,302	332,025	332,799	310,957	\$2,961,286	\$2,961,286
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)</b>	<b>(21,845,062)</b>	<b>(21,500,215)</b>	<b>(21,225,147)</b>	<b>(21,471,059)</b>	<b>(22,647,027)</b>	<b>(23,212,382)</b>	<b>(21,894,546)</b>	<b>(18,527,404)</b>	<b>(18,514,945)</b>	<b>(16,144,562)</b>	<b>(16,998,279)</b>	<b>(16,994,819)</b>	<b>(15,651,647)</b>		<b>(15,651,647)</b>
GIR Mains Installed-Qtr (Miles)*				1.83			10.55			3.61					
GIR Mains Installed-YTD (Miles)*	32.41			1.83			12.38			15.99			15.99		
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-Qtr (Miles)*				0.89			1.57			5.72					
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-YTD (Miles)*	44.75			0.89			2.46			8.18			8.18		
Cast Iron Miles of Main Remaining**	153.63			152.74			151.17			145.45			145.45		

\*Abandonments will lag behind the installed gas main mileage as we wait for service reconnects to the new main to be completed prior to abandoning the cast iron mains  
 \*\*Explain difference between Cast Iron and High Pressure Mains

## 2022 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2021	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
<b>WATER</b>															
Water Infrastructure Revenue	\$181,081,894	1,212,558	1,288,815	1,268,383	1,253,844	1,246,671	1,291,549	1,279,249	1,310,470	1,247,175	1,279,796	1,296,422	1,269,456	\$15,244,389	\$196,326,283
Water Infrastructure Revenue - Commodity	\$25,980,115	555,999	549,267	655,069	579,480	777,120	1,287,117	1,912,769	2,419,187	1,882,100	1,611,154	665,510	655,494	\$13,550,267	\$39,530,382
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$135,711,681	551,425	648,195	1,570,783	2,642,299	2,165,188	1,683,829	3,475,764	3,062,901	2,703,247	1,594,206	1,642,398	867,487	\$22,607,721	\$158,319,403
Abandonments - approximate	\$4,519,130	19,362	79,679	95,028	57,155	28,900	63,130	108,199	86,354	129,919	75,676	84,056	26,025	\$853,484	\$5,372,613
Service Reconnections W-3	\$28,715,882	105,189	188,225	544,939	305,469	487,040	377,274	826,035	766,757	176,518	471,712	1,005,202	850,998	\$6,105,357	\$34,821,239
Infrastructure Integrity	\$1,091,982	44,966	64,867	65,665	65,338	65,467	65,571	55,227	49,131	45,676	49,512	44,761	71,283	\$687,464	\$1,779,446
Water Main Condition Assessment	\$0	64	70	4,060	86,834	7,560	26,819	581,754	142,294	8,876	116,762	81	0	\$975,175	\$975,175
<b>TOTAL EXPENDITURES</b>	<b>\$170,038,675</b>	<b>721,005</b>	<b>981,037</b>	<b>2,280,475</b>	<b>3,157,095</b>	<b>2,754,154</b>	<b>2,216,624</b>	<b>5,046,980</b>	<b>4,107,436</b>	<b>3,064,237</b>	<b>2,307,868</b>	<b>2,776,499</b>	<b>1,815,792</b>	<b>31,229,201</b>	<b>201,267,876</b>
<b>NET CURRENT YEAR</b>	<b>\$36,952,634</b>	<b>\$1,047,552</b>	<b>\$857,045</b>	<b>(\$357,023)</b>	<b>(\$1,323,771)</b>	<b>(\$730,362)</b>	<b>\$362,042</b>	<b>(\$1,854,962)</b>	<b>(\$377,779)</b>	<b>\$65,038</b>	<b>\$583,082</b>	<b>(\$814,566)</b>	<b>\$109,158</b>	<b>(\$2,434,546)</b>	<b>\$34,518,088</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)</b>	<b>36,952,634</b>	<b>38,000,186</b>	<b>38,857,232</b>	<b>38,500,209</b>	<b>37,176,438</b>	<b>36,446,075</b>	<b>36,808,117</b>	<b>34,953,156</b>	<b>34,575,377</b>	<b>34,640,414</b>	<b>35,223,497</b>	<b>34,408,931</b>	<b>34,518,088</b>		
WIR Mains Installed-Qtr (Miles)*				2.05			4.81			6.65					
WIR Mains Installed-YTD (Miles)*	14.25			2.05			6.86			13.51				13.51	
High Risk Mains Abandoned-Qtr (Miles)*				1.28			2.28			5.14					
High Risk Mains Abandoned-YTD (Miles)*	15.17			1.28			3.56			8.70				8.70	
Cast Iron Miles of Main Remaining**	1,151.63			1,150.35			1,148.07			1,142.93				1,142.93	

\*Abandonments will lag behind the installed water main mileage as we wait for service reconnects to the new main to be completed prior to abandoning the cast iron mains

\*\*Includes Cast Iron, Ductile, and other pipe cohorts

JOE,

Per his comments below, Mass has provided some suggested revisions to the GIRAWIP report. These suggestions are as follows:

**METROPOLITAN UTILITIES DISTRICT  
PAYROLL BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

**A-12a  
NOVEMBER 2022**

	Month of November			Eleven Months Ending November		
	2022 Actual	2022 Budget	2021 Actual	2022 Actual	2022 Budget	2021 Actual
President's Office	\$ 133,164	\$ 133,880	\$ 131,783	\$ 1,486,131	\$ 1,458,975	\$ 1,191,083
Top level reductions	0	(207,245)	0	0	(2,227,839)	0
	133,164	(73,365)	131,783	1,486,131	(768,864)	1,191,083
Law	89,575	80,824	75,570	920,268	880,841	859,230
Human Resources - Vice President - Savine	88,017	88,456	85,121	961,351	961,137	918,874
Senior Vice President - Mendenhall	177,592	169,280	160,691	1,881,619	1,841,978	1,778,104
Safety, Security & Locating	290,363	258,943	316,126	3,253,459	2,932,117	3,449,117
Vice President - Hunter	290,363	258,943	316,126	3,253,459	2,932,117	3,449,117
Purchasing	61,477	57,035	54,495	634,179	619,908	583,768
Meter Services	207,966	209,479	180,473	2,055,876	2,236,730	2,072,979
Stores	93,136	91,800	77,745	949,870	1,000,837	947,698
Facilities Management	74,720	67,799	64,291	771,212	758,200	641,771
Vice President - Zellars	437,299	426,114	377,004	4,411,137	4,615,674	4,246,216
Field Services Administration	193,685	201,090	112,651	1,959,162	2,172,896	1,159,246
Field Services	742,796	715,899	756,793	7,838,771	7,676,337	7,700,548
Transportation	97,184	136,703	107,688	1,085,418	1,451,382	1,208,482
Transportation Office	69,238	80,885	63,995	738,390	874,623	499,981
Vice President - Melville	1,102,903	1,134,576	1,041,127	11,621,741	12,175,238	10,568,257
Senior Vice President - Ausdemore	1,830,565	1,819,632	1,734,257	19,286,337	19,723,030	18,263,590
Information Technology - Vice President - Pappalil	448,072	552,537	439,380	4,592,567	5,985,024	4,928,822
Business Development	91,987	83,113	82,236	993,021	900,540	902,566
Corporate Communications	71,924	87,936	70,439	841,698	959,912	837,944
Customer Service Administration	32,273	29,199	28,710	330,500	318,947	318,011
Customer Service	235,972	251,734	232,047	2,403,772	2,693,409	2,473,483
Customer Accounting	172,227	171,558	152,884	1,812,452	1,812,408	1,669,285
Branch Delivery	71,809	77,642	61,441	737,135	819,933	699,808
Customer Service	512,281	530,133	475,082	5,283,859	5,644,697	5,160,587
Vice President - Mueller	676,192	701,183	627,757	7,118,578	7,505,149	6,901,097
Senior Vice President - Lobsiger	1,124,264	1,253,720	1,067,137	11,711,145	13,490,174	11,829,919
Rates	20,878	20,419	20,418	226,476	223,710	223,222
Accounting	136,776	140,203	140,349	1,504,334	1,523,291	1,462,668
Senior Vice President - Schaffart	157,654	160,623	160,767	1,730,810	1,747,002	1,685,890
Gas Operations	47,161	46,975	39,525	415,482	458,342	413,332
Gas Production	168,364	178,604	143,926	1,655,916	1,810,847	1,751,647
Gas Systems Control	53,474	46,510	68,076	550,422	519,821	556,166
Gas Distribution	111,319	120,171	104,733	1,237,751	1,314,392	1,070,394
Vice President - Knight	380,318	392,261	356,260	3,859,571	4,103,402	3,791,539
Water Operations	28,063	24,447	29,483	275,375	266,369	205,786
Water Pumping - Florence	213,385	254,595	235,704	2,465,422	2,781,359	2,376,691
Maintenance	217,736	228,803	185,308	2,264,446	2,448,593	2,252,294
Water Distribution	267,007	285,610	247,597	2,782,734	3,040,870	2,480,681
Platte South	98,233	103,055	81,292	970,645	1,091,909	938,563
Platte West	127,117	123,551	111,896	1,350,570	1,378,160	1,253,487
Water Quality	62,635	71,489	72,086	746,625	763,754	700,688
Vice President - Koenig	1,014,176	1,091,551	963,366	10,855,817	11,771,014	10,208,190
Infrastructure Integrity	91,157	110,709	84,807	1,034,667	1,210,646	921,949
Engineering	50,833	77,517	55,388	576,164	844,691	521,450
Plant Engineering	201,989	262,529	241,911	2,479,625	2,806,169	2,521,614
Engineering Design	238,043	248,491	230,139	2,615,600	2,712,180	2,535,070
Vice President - Niiya	582,022	699,247	612,245	6,706,056	7,573,686	6,500,083
Construction	1,163,134	1,183,434	1,090,109	11,816,744	12,503,582	11,189,193
Vice President - O'Brien	1,163,134	1,183,434	1,090,109	11,816,744	12,503,582	11,189,193
Senior Vice President - Langel	3,139,650	3,366,493	3,021,980	33,238,188	35,951,684	31,689,005
Total Payroll	<u>\$ 6,562,889</u>	<u>\$ 6,696,382</u>	<u>\$ 6,276,615</u>	<u>\$ 69,334,230</u>	<u>\$ 71,985,004</u>	<u>\$ 66,437,591</u>

**METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

**A-12b  
NOVEMBER 2022**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	6	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	6	-	-	6	-	-	6	-	-
Law	9	-	1	9	-	-	9	-	-
Human Resources - Vice President - Savine	12	-	-	12	-	-	12	-	-
Senior Vice President - Mendenhall	21	-	1	21	-	-	21	-	-
Safety, Security & Locating	35	-	1	33	-	1	42	-	1
Vice President - Hunter	35	-	1	33	-	1	42	-	1
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	34	-	-	34	-	-	31	-	-
Stores	15	-	-	14	-	-	14	-	-
Facilities Management	11	-	-	10	-	-	10	-	-
Vice President - Zellars	67	-	-	65	-	-	62	-	-
Field Services Administration	23	-	-	27	1	-	12	-	-
Field Services	92	-	-	92	-	-	86	-	-
Transportation	17	-	-	19	-	1	17	-	1
Transportation Office	9	-	-	10	-	1	9	-	-
Vice President - Melville	141	-	-	148	1	2	124	-	1
Senior Vice President - Ausdemore	243	-	1	246	1	3	228	-	2
Information Technology - Vice President - Pappali	47	-	2	57	-	3	44	-	1
Business Development	13	-	-	12	-	-	12	-	-
Corporate Communications	8	-	1	10	-	1	9	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	45	-	-	45	-	-	42	-	-
Customer Accounting	28	1	-	28	1	-	25	1	-
Branch Delivery	13	-	-	14	-	-	11	-	-
Customer Service	89	1	-	90	1	-	81	1	-
Vice President - Mueller	110	1	1	112	1	1	102	1	-
Senior Vice President - Lobsiger	157	1	3	169	1	4	146	1	1
Rates	2	-	-	2	-	-	2	-	-
Accounting	17	-	-	17	-	-	17	-	-
Senior Vice President - Schaffart	19	-	-	19	-	-	19	-	-
Gas Operations	4	-	-	4	-	-	3	-	-
Gas Production	19	-	-	21	-	-	18	-	-
Gas Systems Control	6	-	-	6	-	-	8	-	-
Gas Distribution	15	-	-	15	-	-	13	-	-
Vice President - Knight	44	-	-	46	-	-	42	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	29	-	-	34	-	-	33	-	-
Maintenance	28	-	-	29	-	-	28	-	-
Water Distribution	36	-	-	39	-	-	31	-	-
Platte South	13	1	-	13	1	-	11	1	-
Platte West	17	1	-	17	1	-	15	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Koenig	134	2	-	143	2	1	129	2	-
Infrastructure Integrity	13	-	-	15	-	2	12	-	2
Engineering	4	-	-	6	-	-	5	-	-
Plant Engineering	25	-	-	35	-	-	31	-	-
Engineering Design	31	-	1	36	-	-	32	-	1
Vice President - Niiya	73	-	1	92	-	2	80	-	3
Construction	164	-	-	164	-	-	157	-	-
Vice President - O'Brien	164	-	-	164	-	-	157	-	-
Senior Vice President - Langel	415	2	1	445	2	3	408	2	3
<b>Total Employees</b>	<b>861</b>	<b>3</b>	<b>6</b>	<b>906</b>	<b>4</b>	<b>10</b>	<b>828</b>	<b>3</b>	<b>6</b>



**METROPOLITAN UTILITIES DISTRICT  
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

**A-12b  
NOVEMBER 2022**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	6	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	6	-	-	6	-	-	6	-	-
Law	9	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	10	-	-	9	-	-	9	-	-
Senior Vice President - Mendenhall	19	-	-	18	-	-	18	-	-
Safety, Security & Locating	12	-	-	12	-	-	11	-	-
Vice President - Hunter	12	-	-	12	-	-	11	-	-
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	3	-	-	3	-	-	3	-	-
Stores	2	-	-	2	-	-	2	-	-
Facilities Management	5	-	-	4	-	-	4	-	-
Vice President - Zellars	17	-	-	16	-	-	16	-	-
Field Services Administration	8	-	-	8	-	-	7	-	-
Field Services	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Transportation Office	3	-	-	4	-	-	3	-	-
Vice President - Melville	11	-	-	12	-	-	10	-	-
Senior Vice President - Ausdemore	40	-	-	40	-	-	37	-	-
Information Technology - Vice President - Pappali	47	-	-	57	-	-	44	-	-
Business Development	6	-	-	5	-	-	5	-	-
Corporate Communications	8	-	-	10	-	-	9	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	5	-	-	6	-	-	5	-	-
Customer Accounting	3	-	-	3	-	-	3	-	-
Branch Delivery	1	-	-	1	-	-	1	-	-
Customer Service	12	-	-	13	-	-	12	-	-
Vice President - Mueller	26	-	-	28	-	-	26	-	-
Senior Vice President - Lobsiger	73	-	-	85	-	-	70	-	-
Rates	2	-	-	2	-	-	2	-	-
Accounting	11	-	-	11	-	-	11	-	-
Senior Vice President - Schaffart	13	-	-	13	-	-	13	-	-
Gas Operations	4	-	-	4	-	-	3	-	-
Gas Production	3	-	-	3	-	-	3	-	-
Gas Systems Control	6	-	-	6	-	-	8	-	-
Gas Distribution	2	-	-	2	-	-	1	-	-
Vice President - Knight	15	-	-	15	-	-	15	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	8	-	-	9	-	-	8	-	-
Maintenance	3	-	-	3	-	-	3	-	-
Water Distribution	3	-	-	3	-	-	3	-	-
Platte South	2	-	-	2	-	-	2	-	-
Platte West	2	-	-	3	-	-	2	-	-
Water Quality	8	-	-	8	-	-	8	-	-
Vice President - Koenig	28	-	-	30	-	-	28	-	-
Infrastructure Integrity	3	-	-	4	-	-	3	-	-
Engineering	4	-	-	6	-	-	5	-	-
Plant Engineering	25	-	-	35	-	-	31	-	-
Engineering Design	19	-	-	21	-	-	21	-	-
Vice President - Niiya	51	-	-	66	-	-	60	-	-
Construction	18	-	-	8	-	-	8	-	-
Vice President - O'Brien	18	-	-	8	-	-	8	-	-
Senior Vice President - Langel	112	-	-	119	-	-	111	-	-
Total Employees	263	-	-	281	-	-	255	-	-

**A-12b**

**METROPOLITAN UTILITIES DISTRICT  
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

**A-12b  
NOVEMBER 2022**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	-	-	-	-	-	-	-	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
Law	-	-	1	-	-	-	-	-	-
Human Resources - Vice President - Savine	2	-	-	3	-	-	3	-	-
Senior Vice President - Mendenhall	2	-	1	3	-	-	3	-	-
Safety, Security & Locating	23	-	1	21	-	1	31	-	1
Vice President - Hunter	23	-	1	21	-	1	31	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	31	-	-	31	-	-	28	-	-
Stores	13	-	-	12	-	-	12	-	-
Facilities Management	6	-	-	6	-	-	6	-	-
Vice President - Zellars	50	-	-	49	-	-	46	-	-
Field Services Administration	15	-	-	19	1	-	5	-	-
Field Services	92	-	-	92	-	-	86	-	-
Transportation	17	-	-	19	-	1	17	-	1
Transportation Office	6	-	-	6	-	1	6	-	-
Vice President - Melville	130	-	-	136	1	2	114	-	1
Senior Vice President - Ausdemore	203	-	1	206	1	3	191	-	2
Information Technology - Vice President - Pappali	-	-	2	-	-	3	-	-	1
Business Development	7	-	-	7	-	-	7	-	-
Corporate Communications	-	-	1	-	-	1	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	40	-	-	39	-	-	37	-	-
Customer Accounting	25	1	-	25	1	-	22	1	-
Branch Delivery	12	-	-	13	-	-	10	-	-
Customer Service	77	1	-	77	1	-	69	1	-
Vice President - Mueller	84	1	1	84	1	1	76	1	-
Senior Vice President - Lobsiger	84	1	3	84	1	4	76	1	1
Rates	-	-	-	-	-	-	-	-	-
Accounting	6	-	-	6	-	-	6	-	-
Senior Vice President - Schaffart	6	-	-	6	-	-	6	-	-
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	16	-	-	18	-	-	15	-	-
Gas Systems Control	-	-	-	-	-	-	-	-	-
Gas Distribution	13	-	-	13	-	-	12	-	-
Vice President - Knight	29	-	-	31	-	-	27	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	21	-	-	25	-	-	25	-	-
Maintenance	25	-	-	26	-	-	25	-	-
Water Distribution	33	-	-	36	-	-	28	-	-
Platte South	11	1	-	11	1	-	9	1	-
Platte West	15	1	-	14	1	-	13	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Koenig	106	2	-	113	2	1	101	2	-
Infrastructure Integrity	10	-	-	11	-	2	9	-	2
Engineering	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	-	-	-	-	-	-	-
Engineering Design	12	-	1	15	-	-	11	-	1
Vice President - Niiya	22	-	1	26	-	2	20	-	3
Construction	146	-	-	156	-	-	149	-	-
Vice President - O'Brien	146	-	-	156	-	-	149	-	-
Senior Vice President - Langel	303	2	1	326	2	3	297	2	3
Total Employees	598	3	6	625	4	10	573	3	6

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

**A-12c  
NOVEMBER 2022**

	Month of November			Eleven Months Ending November		
	2022 Actual	2022 Budget	2021 Actual	2022 Actual	2022 Budget	2021 Actual
President's Office	0.0	0.0	0.0	0.0	0.0	0.0
Top level reductions	0.0	0.0	0.0	0.0	0.0	0.0
Law	12.0	15.0	24.0	136.0	156.0	162.0
Human Resources - Vice President - Savine	7.0	4.0	16.0	119.5	99.0	190.5
Senior Vice President - Mendenhall	19.0	19.0	40.0	255.5	255.0	352.5
Safety, Security & Locating	776.0	155.0	705.8	11,298.0	5,405.0	9,399.3
Vice President - Hunter	776.0	155.0	705.8	11,298.0	5,405.0	9,399.3
Purchasing	0.0	0.0	0.0	5.5	0.0	0.0
Meter Services	1.5	2.0	1.5	3.5	22.0	20.0
Stores	34.0	15.0	11.0	473.5	165.0	247.5
Facilities Management	29.5	20.0	21.0	397.5	250.0	258.0
Vice President - Zellars	65.0	37.0	33.5	880.0	437.0	525.5
Field Services Administration	246.5	235.0	194.5	2,608.0	2,565.0	1,839.5
Field Services	1,326.5	1,200.0	2,308.5	13,843.0	14,300.0	16,703.5
Transportation	27.0	100.0	25.5	479.0	1,040.0	686.5
Transportation Office	62.0	83.0	37.0	755.5	916.0	486.0
Vice President - Melville	1,662.0	1,618.0	2,565.5	17,685.5	18,821.0	19,715.5
Senior Vice President - Ausdemore	2,503.0	1,810.0	3,304.8	29,863.5	24,663.0	29,640.3
Information Technology - Vice President - Pappal	23.5	10.0	10.0	245.5	96.0	172.0
Business Development	0.0	0.0	0.0	1.0	0.0	0.0
Corporate Communications	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service Administration	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service	357.5	60.0	68.5	1,934.0	340.0	367.5
Customer Accounting	10.5	85.0	49.0	1,214.0	195.0	707.0
Branch Delivery	11.5	15.0	0.0	194.0	165.0	127.5
Customer Service	379.5	160.0	117.5	3,342.0	700.0	1,202.0
Vice President - Mueller	379.5	160.0	117.5	3,343.0	700.0	1,202.0
Senior Vice President - Lobsiger	403.0	170.0	127.5	3,588.5	796.0	1,374.0
Rates	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	0.0	0.0	0.0	2.5
Senior Vice President - Schaffart	0.0	0.0	0.0	0.0	0.0	2.5
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	264.5	150.0	143.0	2,102.0	1,750.0	3,542.0
Gas Systems Control	15.5	10.0	10.0	192.5	95.0	123.0
Gas Distribution	13.0	60.0	192.0	762.5	1,040.0	1,054.0
Vice President - Knight	293.0	220.0	345.0	3,057.0	2,885.0	4,719.0
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	184.5	200.0	135.0	1,296.5	2,200.0	2,172.0
Maintenance	95.5	100.0	46.5	966.5	1,100.0	912.0
Water Distribution	645.5	450.0	744.0	8,960.5	4,950.0	6,064.0
Platte South	9.0	25.0	58.5	192.5	275.0	263.0
Platte West	102.5	45.0	88.0	982.5	495.0	884.0
Water Quality	8.0	25.0	32.0	194.0	140.0	222.0
Vice President - Koenig	1,045.0	845.0	1,104.0	12,592.5	9,160.0	10,517.0
Infrastructure Integrity	60.0	25.0	11.0	336.0	275.0	235.0
Engineering	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	65.0	40.0	197.0	1,026.5	680.0	1,227.5
Engineering Design	141.0	125.0	85.0	1,676.5	1,375.0	1,346.0
Vice President - Niiya	266.0	190.0	293.0	3,039.0	2,330.0	2,808.5
Construction	2,378.0	2,000.0	2,937.5	30,103.0	22,300.0	29,976.5
Vice President - O'Brien	2,378.0	2,000.0	2,937.5	30,103.0	22,300.0	29,976.5
Senior Vice President - Langel	3,982.0	3,255.0	4,679.5	48,791.5	36,675.0	48,021.0
Total Overtime Hours	6,907.0	5,254.0	8,151.8	82,499.0	62,389.0	79,390.3

A-12c

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

**A-12d  
NOVEMBER 2022**

	Month of November			Eleven Months Ending November		
	2022	2022	2021	2022	2022	2021
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	770	895	1,434	8,594	9,310	9,572
Human Resources - Vice President - Savine	344	181	741	5,694	4,486	8,522
Senior Vice President - Mendenhall	1,114	1,076	2,174	14,288	13,796	18,094
Safety, Security & Locating	44,084	8,880	40,174	623,829	309,652	533,284
Vice President - Hunter	44,084	8,880	40,174	623,829	309,652	533,284
Purchasing	-	-	-	301	-	-
Meter Services	69	108	76	185	1,188	1,027
Stores	1,833	755	522	24,199	8,308	12,303
Facilities Management	1,548	940	1,045	18,945	11,748	12,189
Vice President - Zellars	3,450	1,803	1,643	43,630	21,243	25,520
Field Services Administration	17,004	16,748	13,516	166,989	182,808	127,851
Field Services	83,434	72,996	138,346	798,663	869,869	999,146
Transportation	1,699	6,152	1,591	24,265	63,981	43,656
Transportation Office	4,562	5,759	2,677	53,651	63,552	35,721
Vice President - Melville	106,699	101,655	156,130	1,043,569	1,180,209	1,206,375
Senior Vice President - Ausdemore	154,233	112,338	197,948	1,711,027	1,511,105	1,765,179
Information Technology - Vice President - Pappalil	1,498	727	680	15,264	6,978	11,108
Business Development	-	-	-	58	-	-
Corporate Communications	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	15,481	2,606	2,963	86,437	14,770	15,865
Customer Accounting	486	4,115	2,218	48,419	9,440	32,843
Branch Delivery	525	704	-	8,728	7,745	5,869
Customer Service	16,492	7,425	5,181	143,584	31,955	54,576
Vice President - Mueller	16,492	7,425	5,181	143,642	31,955	54,576
Senior Vice President - Lobsiger	17,990	8,152	5,861	158,905	38,933	65,684
Rates	-	-	-	-	-	-
Accounting	-	-	-	-	-	114
Senior Vice President - Schaffart	-	-	-	-	-	114
Gas Operations	-	-	-	-	-	-
Gas Production	17,805	10,703	9,681	139,561	124,863	236,358
Gas Systems Control	1,076	689	666	13,635	6,545	8,312
Gas Distribution	883	3,780	11,782	42,379	65,520	65,881
Vice President - Knight	19,764	15,171	22,129	195,575	196,927	310,551
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	12,044	12,278	8,331	82,215	135,058	133,294
Maintenance	6,534	6,237	3,371	66,867	68,607	60,232
Water Distribution	34,736	25,227	40,106	453,364	277,497	331,969
Platte South	538	1,462	3,117	10,850	16,077	14,938
Platte West	6,004	2,758	5,634	60,276	30,334	55,276
Water Quality	462	1,297	1,657	10,584	7,262	11,389
Vice President - Koenig	60,318	49,258	62,215	684,156	534,834	607,099
Infrastructure Integrity	3,267	1,403	617	18,477	15,428	13,540
Engineering	-	-	-	-	-	-
Plant Engineering	4,266	2,609	12,722	68,006	44,356	78,658
Engineering Design	7,756	6,374	4,539	87,499	70,111	68,101
Vice President - Niiya	15,289	10,385	17,878	173,982	129,895	160,299
Construction	136,442	114,160	157,302	1,525,719	1,272,884	1,638,875
Vice President - O'Brien	136,442	114,160	157,302	1,525,719	1,272,884	1,638,875
Senior Vice President - Langel	231,813	188,975	259,524	2,579,432	2,134,540	2,716,824
<b>Total Overtime Dollars</b>	<b>405,150</b>	<b>310,541</b>	<b>465,507</b>	<b>4,463,652</b>	<b>3,698,374</b>	<b>4,565,894</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF NOVEMBER 30, 2022 AND OCTOBER 31, 2022**

W-1  
NOVEMBER 2022  
Page 1

ASSETS	November 30	October 31	January 1	Increase (Decrease)	
	2022	2022	2022	One Month	Eleven Months
UTILITY PLANT - At Cost					
Plant in service	\$ 1,328,607,571	\$ 1,323,487,469	\$ 1,285,258,123	\$ 5,120,102	\$ 43,349,448
Less - Accumulated depreciation	372,693,381	370,572,167	352,383,846	2,121,214	20,309,535
Net utility plant in service	955,914,190	952,915,302	932,874,277	2,998,888	23,039,913
Construction in progress	68,698,877	67,706,557	53,001,376	992,321	15,697,501
Construction materials - at average cost	3,983,412	3,981,230	1,883,386	2,182	2,100,026
Net utility plant	1,028,596,479	1,024,603,088	987,759,039	3,993,391	40,837,440
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,036,488	3,032,873	3,025,216	3,615	11,272
2018 Bond Project Fund	0	0	2,580,934	-	(2,580,934)
2022 Bond Project Fund	59,727,295	60,649,970	-	(922,674)	59,727,295
Construction/Environmental fund	173,413	173,328	172,933	85	480
Other non-current assets	1,443,667	1,310,599	1,595,327	133,068	(151,660)
Total noncurrent assets	64,380,863	65,166,770	7,374,409	(785,907)	57,006,454
CURRENT ASSETS					
Cash in treasurer's accounts	102,997,964	100,692,485	98,798,888	2,305,479	4,199,076
Bond sinking fund - restricted	3,058,476	15,278,613	1,900,295	(12,220,136)	1,158,181
Bond closing fund	-	240,042	-	(240,042)	-
U.S. Government securities	-	-	-	-	-
Accounts receivable	3,038,467	3,711,857	4,302,519	(673,390)	(1,264,052)
Accounts receivable - utility service	24,544,542	28,665,668	25,330,205	(4,121,126)	(785,664)
Allowance for uncollectible accounts	(2,147,033)	(2,123,356)	(1,798,680)	(23,677)	(348,352)
Interdepartmental Receivable from Gas Department	4,016,852	6,942,942	3,932,873	(2,926,090)	83,979
Interest receivable	-	-	-	-	-
Accrued unbilled revenues	3,846,803	4,793,699	3,539,297	(946,896)	307,506
Materials and supplies - at average cost	5,303,898	5,261,460	4,386,783	42,438	917,115
Prepayments	397,443	468,652	313,058	(71,210)	84,384
Total current assets	145,057,412	163,932,061	140,705,239	(18,874,650)	4,352,173
DEFERRED OUTFLOWS					
Pension	9,191,088	9,191,088	9,191,088	-	-
OPEB	2,692,600	2,692,600	2,692,600	-	-
Debt refund	1,990,116	2,023,536	2,357,745	(33,421)	(367,630)
Total deferred outflows	13,873,804	13,907,224	14,241,433	(33,421)	(367,630)
Total Assets	\$ 1,251,908,558	\$ 1,267,609,144	\$ 1,150,080,121	\$ (15,700,587)	\$ 101,828,437

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF NOVEMBER 30, 2022 AND OCTOBER 31, 2022**

**W-1  
NOVEMBER 2022  
Page 2**

	November 30 2022	October 31 2022	January 1 2022	Increase (Decrease)	
				One Month	Eleven Months
<b>LIABILITIES AND NET WORTH</b>					
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	248,648,080	260,426,390	194,853,400	(11,778,311)	53,794,679
NDEQ Loan - Contact Basin	2,597,636	2,597,636	2,746,700	-	(149,064)
Total long term debt	251,245,716	263,024,027	197,600,100	(11,778,311)	53,645,616
Net pension liability	(21,293,150)	(21,293,150)	(21,293,150)	-	-
Other Post Employment Benefits	29,729,413	29,975,075	32,431,695	(245,662)	(2,702,282)
Total Long Term Liabilities	259,681,978	271,705,951	208,738,645	(12,023,973)	50,943,334
<b>CURRENT LIABILITIES</b>					
Current maturities of revenue bonds	13,620,000	13,060,000	13,060,000	560,000	560,000
Current maturities of NDEQ Loans	296,652	296,652	293,715	-	2,937
Accounts payable	6,692,494	6,855,195	9,353,268	(162,701)	(2,660,774)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	6,066,042	6,754,527	7,124,238	(688,485)	(1,058,196)
Customer Credit Balances	2,270,031	1,892,691	1,088,043	377,340	1,181,988
Statutory payments to municipalities	576,295	444,418	655,048	131,877	(78,753)
Sewer fee collection due municipalities	24,305,082	25,491,181	25,796,003	(1,186,098)	(1,490,921)
Interest accrued on water revenue bonds	715,993	3,067,945	613,589	(2,351,952)	102,404
Accrued vacation payable	4,752,928	4,752,928	4,752,928	-	-
Other current liabilities	-	-	-	-	-
Total current liabilities	59,295,517	62,615,536	62,736,832	(3,320,019)	(3,441,315)
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	28,869,145	27,986,002	26,994,301	883,143	1,874,845
<b>SELF - INSURED RISKS</b>	5,321,253	5,147,778	3,534,767	173,475	1,786,486
<b>OTHER DEFERRED LIABILITIES</b>	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - pension	38,295,665	38,295,665	38,295,665	-	-
Deferred inflows - OPEB	27,034,582	27,034,582	27,034,582	-	-
Contributions in aid of construction	367,080,463	367,215,937	354,971,325	(135,474)	12,109,138
	432,410,710	432,546,184	420,301,573	(135,474)	12,109,138
<b>NET POSITION – ACCUMULATED REINVESTED EARNINGS</b>	466,329,953	467,607,692	427,774,004	(1,277,739)	38,555,949
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	1,251,908,558	1,267,609,144	1,150,080,121	(15,700,587)	101,828,437

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

**W-2  
NOVEMBER 2022**

	November 2022		November 2021	Eleven Months 2022		Eleven Months 2021
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Metered sales of water	\$ 7,148,204	\$ 8,518,866	\$ 7,572,542	\$ 125,102,791	\$ 120,496,101	\$ 115,751,929
Infrastructure charge	1,296,422	1,268,878	1,336,640	13,974,933	13,894,734	13,933,063
Other operating revenues	372,529	395,570	418,971	4,219,926	4,325,366	4,159,686
Total operating revenues	8,817,155	10,183,314	9,328,153	143,297,649	138,716,201	133,844,679
Less: Bad debt expense	(23,669)	(34,716)	(28,808)	(314,316)	(380,027)	(211,754)
Total operating revenues, net	8,793,485	10,148,598	9,299,345	142,983,333	138,336,174	133,632,925
<b>OPERATING EXPENSES</b>						
Operating expense	4,836,433	4,899,317	4,500,349	52,913,258	56,037,381	51,504,330
Maintenance expense	3,246,959	3,145,479	2,717,420	28,704,052	33,120,265	27,716,081
Depreciation	1,356,341	1,968,423	1,312,444	14,930,115	21,583,245	14,133,512
Other Non-Operating Expense (Income)	-	-	(87,092)	9,772	-	59,807
Statutory payments & fuel taxes	131,877	136,302	138,670	1,978,215	1,927,938	1,858,857
Bond issuance costs	-	-	-	-	670,071	-
Investment Expense	-	-	-	1,092	-	8,725
Interest expense revenue bonds	780,420	709,788	588,230	6,222,189	6,818,561	6,469,112
Interest expense NDEQ Loan	7,236	7,236	7,963	81,785	81,785	89,739
Bond expense	-	-	-	298,174	-	-
Total revenue deductions	10,359,266	10,866,544	9,177,985	105,138,652	120,239,247	101,840,162
Net revenues	(1,565,781)	(717,946)	121,360	37,844,680	18,096,928	31,792,763
Interest income	288,042	37,296	259,081	711,269	408,265	444,232
<b>FUNDS PROVIDED</b>						
Net inome (loss)	(1,277,739)	(680,650)	380,441	38,555,949	18,505,193	32,236,995
Depreciation and amortization charges	1,475,381	2,265,064	1,445,040	16,326,762	24,092,381	15,488,313
Net pension liability	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Contribution in aid of construction	5,064	1,682,278	730,023	14,560,649	18,505,053	26,493,957
Contribution in aid of construction - impact fees	541,018	287,700	262,680	4,775,957	3,157,700	4,312,565
Customer Advances for Construction	883,143	-	(277,326)	1,874,845	-	(6,365,923)
Bond Proceeds	-	-	-	66,601,320	67,007,083	-
Total funds provided	1,626,867	3,554,392	2,540,858	142,695,481	131,267,410	72,165,907
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	4,507,930	6,164,913	1,636,928	42,651,437	56,356,310	31,530,052
Plant additions and replacements-Cast Iron	1,642,398	951,950	998,771	21,740,234	22,262,488	15,492,714
OPEB - Begin Pre-funding	245,662	-	582,952	2,702,282	-	4,652,262
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
NDEQ Loan-Contact Basin	-	-	-	146,127	146,127	143,247
Bond Retirement	11,090,000	9,665,000	10,555,000	11,090,000	9,665,000	10,555,000
Bond Interest - 2012-Expense accrual (non cash)	(65,067)	(65,068)	(69,880)	(714,319)	(714,319)	(767,256)
Bond Interest - 2012-Payment	-	-	-	454,272	454,272	483,147
Bond Interest - 2015-Expense accrual (non cash)	(387,010)	(387,010)	(420,923)	(4,257,109)	(4,257,110)	(1,775,395)
Bond Interest - 2015-Payment	2,624,753	2,624,753	2,854,753	5,249,505	5,249,505	2,854,753
Bond Interest - 2018-Expense accrual (non cash)	(92,242)	(92,242)	175,572	(1,014,661)	(1,014,661)	(162,324)
Bond Interest - 2018-Payment	602,509	-	363,384	1,205,019	602,509	363,384
Bond Interest - 2022-Expense accrual (non cash)	(236,101)	(165,469)	-	(236,101)	(832,473)	-
Bond Interest - 2022-Payment	-	-	-	-	-	-
NDEQ Interest - Expense accrual (non cash)	(7,236)	(7,236)	(7,963)	(81,785)	(81,785)	(89,739)
NDEQ Interest - Payment	-	-	-	45,606	45,606	49,925
Total funds expended	19,925,596	18,689,590	16,668,595	78,980,507	87,881,470	63,329,770
<b>SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED</b>	<b>(18,298,729)</b>	<b>(15,135,198)</b>	<b>(14,127,737)</b>	<b>63,714,974</b>	<b>43,385,940</b>	<b>8,836,137</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

**W-2  
NOVEMBER 2022**

	<u>November 2022</u>		<u>November 2021</u>	<u>Eleven Months 2022</u>		<u>Eleven Months 2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>BOND ACTIVITIES</b>						
Interest on Bond Project Fund	(3,615)		(18,584)	(264,968)		(108,010)
Remove Net Bond Proceeds - Series 2021	922,674	-	-	(59,727,295)	(66,337,012)	-
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	3,223,833	3,451,436	2,834,629	25,026,589	6,350,594
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	-		-	-		-
<b>Net Change in Bond Project Funds</b>	<u>919,060</u>	<u>3,223,833</u>	<u>3,432,852</u>	<u>(57,157,634)</u>	<u>(41,310,423)</u>	<u>6,242,584</u>
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Sinking Fund	12,220,136		12,343,779	(1,158,181)		(715,819)
Bond Closing Fund	240,042		-	-		-
Accounts Receivable	673,390		1,406,834	1,264,052		2,760,297
Accounts Receivable - Utility Service	4,121,126		4,272,800	785,664		3,889,740
Construction/Environmental fund	(85)		(23)	(480)		(253)
Allowance for Uncollectible Accounts	23,677		28,889	348,352		206,330
I/Co Receivable from Gas Department	2,926,090		(2,355,230)	(83,979)		(2,986,720)
Accrued Unbilled Revenue	946,896		795,714	(307,506)		(98,572)
Materials and Supplies	(42,438)		85,346	(917,115)		(361,305)
Prepayments	71,210		48,662	(84,384)		(184,885)
Other Noncurrent Assets	(133,068)		118,462	151,660		(719,769)
<b>LIABILITY ACCOUNTS</b>						
Accounts Payable	(169,936)		(3,177,374)	(2,696,952)		(4,222,158)
I/Co Payable to Gas Department	-		-	-		-
Customer Deposits - Pioneer Mains	(688,485)		(514,204)	(1,058,196)		1,677,072
Customer Credit Balances	377,340		182,863	1,181,988		476,998
Self Insured Risk Liability	173,475		133,751	1,786,486		413,406
Statutory Payments to Municipalities	131,877		138,670	(78,753)		(115,030)
Sewer Fee Collection Due Municipalities	(1,186,098)		(685,306)	(1,490,921)		(962,946)
Accrued Vacation Payable	-		-	-		-
All other, net	-		-	-		-
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE</b>	<u>19,685,148</u>	<u>-</u>	<u>12,823,635</u>	<u>(2,358,265)</u>	<u>-</u>	<u>(943,613)</u>
<b>Net Increase (Decrease) in Cash</b>	<u>2,305,479</u>	<u>(11,911,365)</u>	<u>2,128,749</u>	<u>4,199,076</u>	<u>2,075,517</u>	<u>14,135,108</u>
Cash - Beginning of Period	100,692,485		95,340,610	98,798,888		83,334,251
Cash - End of Period	<u>102,997,964</u>		<u>97,469,359</u>	<u>102,997,964</u>		<u>97,469,359</u>
<b>Change In Cash - Increase (Decrease)</b>	<u>2,305,479</u>		<u>2,128,749</u>	<u>4,199,076</u>		<u>14,135,108</u>



**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF NOVEMBER 30, 2022 AND OCTOBER 31, 2022**

**G-1  
NOVEMBER 2022  
Page 1**

<b>ASSETS</b>	<b>November 30</b>	<b>October 31</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>One Month</b>	<b>Eleven Months</b>
UTILITY PLANT - At Cost					
Plant in service	\$ 714,730,986	\$ 714,014,676	\$ 694,206,264	\$ 716,310	\$ 20,524,721
Less - Accumulated depreciation	238,591,965	236,660,244	228,414,450	1,931,721	10,177,516
Net utility plant in service	<u>476,139,020</u>	<u>477,354,432</u>	<u>465,791,815</u>	(1,215,411)	10,347,206
Construction in progress	65,630,346	61,054,888	32,951,153	4,575,458	32,679,193
Construction materials - at average cost	5,624,777	5,629,076	3,916,834	(4,299)	1,707,943
Net utility plant	<u>547,394,144</u>	<u>544,038,397</u>	<u>502,659,802</u>	3,355,747	44,734,342
NONCURRENT ASSETS					
Bond Project Fund	84,117,505	83,720,932	-	396,573	84,117,505
Other Non-Current Assets	141,691	(82,459)	2,499,918	224,150	(2,358,226)
Total noncurrent assets	<u>84,259,196</u>	<u>83,638,473</u>	<u>2,499,918</u>	620,723	81,759,279
CURRENT ASSETS					
Cash & Short Term Investments	129,911,048	135,295,717	127,338,550	(5,384,669)	2,572,499
Bond Closing Fund - Restricted	-	-	-	-	-
Bond Sinking Fund - Restricted	33,450	6,571,763	200,509	(6,538,313)	(167,059)
Accounts receivable - utility service	24,273,685	19,772,346	21,788,683	4,501,339	2,485,002
Accounts receivable - other	1,433,385	1,533,874	2,759,554	(100,490)	(1,326,170)
Allowance for doubtful accounts	(3,961,696)	(3,821,211)	(3,455,730)	(140,484)	(505,966)
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Accrued unbilled revenues	46,183,576	34,916,758	34,490,634	11,266,818	11,692,942
Natural gas in storage	4,802,651	4,837,003	3,913,958	(34,352)	888,693
Natural gas in pipeline storage	17,971,131	18,198,980	8,987,217	(227,848)	8,983,914
Propane in storage	5,642,278	5,644,688	5,644,689	(2,410)	(2,411)
Materials and supplies - at average cost	4,797,463	4,812,902	4,070,635	(15,439)	726,828
Prepayments	1,473,588	1,839,215	2,323,745	(365,627)	(850,157)
Total current assets	<u>232,560,559</u>	<u>229,602,035</u>	<u>208,062,444</u>	2,958,524	24,498,115
DEFERRED OUTFLOWS OF RESOURCES					
Pension	11,206,300	11,206,300	11,206,300	-	-
OPEB	3,200,868	3,200,868	3,200,868	-	-
Total Deferred Inflows	<u>14,407,168</u>	<u>14,407,168</u>	<u>14,407,168</u>	-	-
Total Assets	<u>\$ 878,621,067</u>	<u>\$ 871,686,072</u>	<u>\$ 727,629,331</u>	<u>\$ 6,934,995</u>	<u>\$ 150,991,736</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF NOVEMBER 30, 2022 AND OCTOBER 31, 2022**

**G-1  
NOVEMBER 2022  
Page 2**

<b>LIABILITIES AND NET WORTH</b>	<b>November 30</b>	<b>October 31</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>One Month</b>	<b>Eleven Months</b>
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt - Revenue Bonds Net of Disc/Premium	155,943,824	156,082,158	28,093,712	(138,334)	127,850,113
Net pension liability	(25,096,236)	(25,096,236)	(25,096,236)	-	-
Net OPEB liability	38,669,737	38,424,075	35,967,455	245,662	2,702,282
Total noncurrent liabilities	<u>169,517,326</u>	<u>169,409,997</u>	<u>38,964,931</u>	<u>107,328</u>	<u>130,552,395</u>
<b>CURRENT LIABILITIES</b>					
Accounts payable	32,383,700	22,570,694	42,543,693	9,813,006	(10,159,992)
Interdepartmental Payable to Water Dept	4,016,852	6,942,942	3,932,873	(2,926,090)	83,979
Current maturities of Revenue Bonds	-	3,610,000	1,205,000	(3,610,000)	(1,205,000)
Unearned Gas Purchase Discount	-	-	-	-	-
Customer deposits	13,287,646	13,178,554	12,458,932	109,092	828,714
Customer credit balances	6,850,139	6,351,295	6,514,979	498,844	335,160
Statutory payments to municipalities	1,251,245	883,174	1,448,944	368,071	(197,698)
Accrued Interest on Revenue Bonds	-	3,335,720	86,765	(3,335,720)	(86,765)
Accrued vacation payable	4,519,381	4,519,381	4,519,381	-	-
Total current liabilities	<u>62,308,963</u>	<u>61,391,760</u>	<u>72,710,566</u>	<u>917,204</u>	<u>(10,401,603)</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	<u>199,172</u>	<u>492,590</u>	<u>1,429,798</u>	<u>(293,418)</u>	<u>(1,230,626)</u>
<b>SELF - INSURED RISKS</b>	<u>4,198,163</u>	<u>4,113,022</u>	<u>3,562,266</u>	<u>85,140</u>	<u>635,896</u>
<b>OTHER LIABILITIES</b>	<u>2,158,846</u>	<u>1,083,461</u>	<u>452,807</u>	<u>1,075,385</u>	<u>1,706,039</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	42,031,179	41,751,476	41,448,229	279,703	582,950
Pension	45,960,286	45,960,286	45,960,286	-	-
OPEB	32,767,392	32,767,392	32,767,392	-	-
Total Deferred Inflows	<u>120,758,857</u>	<u>120,479,154</u>	<u>120,175,907</u>	<u>279,703</u>	<u>582,950</u>
<b>NET POSITION - ACCUMULATED REINVESTED EARNINGS</b>	<u>519,479,741</u>	<u>514,716,088</u>	<u>490,333,056</u>	<u>4,763,652</u>	<u>29,146,685</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 878,621,067</u>	<u>\$ 871,686,072</u>	<u>\$ 727,629,331</u>	<u>\$ 6,934,995</u>	<u>\$ 150,991,736</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA**  
**GAS DEPARTMENT**  
**INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS**  
**FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

G-2  
**NOVEMBER 2022**  
 Page 1

	November 2022		November 2021	Eleven Months 2022		Eleven Months 2021
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 32,270,970	\$ 23,176,897	\$ 28,195,343	\$ 279,292,071	\$ 221,687,650	\$ 189,792,038
(Over)/under gas recovery	(1,048,691)	-	(845,554)	(1,712,514)	-	3,278,298
Infrastructure charge	1,140,722	1,119,613	1,184,081	12,348,942	12,254,456	12,324,490
Other operating revenues	448,881	482,522	423,543	5,655,502	4,738,369	4,653,304
Total operating revenues	32,811,882	24,779,032	28,957,412	295,584,001	238,680,475	210,048,130
Less: Bad debt expense	(140,468)	(90,774)	(79,608)	(505,316)	(874,363)	(312,008)
Total operating revenues, net	32,671,414	24,688,258	28,877,804	295,078,685	237,806,112	209,736,123
Less: Natural gas purchased for resale	21,435,539	15,165,351	19,322,399	190,388,634	148,874,691	115,493,904
CPEP Rebates	-	-	-	(1,076,945)	(1,048,120)	(1,032,022)
Operating revenue, net of gas cost	11,235,875	9,522,907	9,555,406	105,766,996	89,979,541	95,274,241
<b>REVENUE DEDUCTIONS</b>						
Operating expense	3,683,597	3,538,613	3,438,371	36,871,474	38,474,496	37,808,971
Maintenance expense	1,241,628	1,503,532	1,553,101	15,124,898	16,219,799	14,726,981
Other Non-operating expense (income)	-	-	(9,640)	(17,661)	-	10,191
Depreciation	1,586,664	1,670,958	1,535,594	17,225,774	17,684,173	16,685,593
Statutory payments & fuel taxes	374,076	452,863	364,423	4,444,484	4,331,650	3,176,212
Bond issuance costs - 2022 Gas Bond	740	-	-	712,700	1,231,261	-
Interest expense - 2018 GIR Bond	78,100	78,100	82,414	859,104	859,103	906,549
Interest expense - 2022 Gas Bond	284,887	300,248	-	2,279,100	2,736,387	-
Interest expense	3,860	2,984	5,331	32,043	33,151	37,576
Total revenue deductions	7,253,552	7,547,299	6,969,593	77,531,917	81,570,019	73,352,073
Net revenues	3,982,323	1,975,608	2,585,812	28,235,079	8,409,522	21,922,168
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	781,329	61,675	1,255	911,605	678,425	13,567
<b>FUNDS PROVIDED</b>						
Net income (loss)	4,763,652	2,037,283	2,587,067	29,146,685	9,087,947	21,935,735
Depreciation and amortization charges	2,015,148	2,470,056	1,972,772	21,834,276	24,802,999	21,694,902
Net Pension Obligation	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Contribution in aid of construction - mains	361,496	-	54,429	1,463,851	-	533,316
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	(293,418)	-	22,790	(1,230,626)	-	(425,747)
Gas Bond Proceeds 2022	-	-	-	131,387,775	123,126,112	-
Total funds provided	6,846,879	4,507,339	4,637,059	182,601,961	157,017,058	43,738,206
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	5,210,648	3,391,942	2,312,273	55,675,426	69,850,627	28,154,509
Plant additions and replacements - Cast Iron	242,040	1,721,700	699,503	11,774,093	18,549,200	13,746,681
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
Natural gas inventory increase (decrease)	(264,610)	(221,510)	514,521	9,870,195	3,215,784	8,042,623
Bond retirement - GIR Bond 2018	1,205,000	1,205,000	1,150,000	1,205,000	1,205,000	1,150,000
Bond interest - 2018 Expense accrual (non cash)	(78,100)	442,489	(82,413)	(859,103)	182,075	(906,548)
Bond interest - 2018 Payment	520,589	-	549,339	1,041,178	-	1,098,678
Bond Retirement - Gas Bond 2022	2,405,000	382,606	-	2,405,000	3,409,304	-
Bond Interest Accrual - Gas Bond 2022	(284,887)	(300,249)	-	(2,279,100)	(2,736,386)	-
Bond Interest Payment - Gas Bond 2022	3,316,452	-	-	3,316,452	-	-
Transfer to/from 2018 Bond Sinking Fund	-	-	-	-	-	-
Total funds expended	12,272,132	6,621,979	5,143,222	82,149,141	93,675,603	51,285,943
Subtotal - Funds Provided less Funds Expended	(5,425,253)	(2,114,639)	(506,163)	100,452,819	63,341,455	(7,547,737)

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND ELEVEN MONTHS ENDING NOVEMBER 30, 2022 AND 2021**

G-2  
NOVEMBER 2022  
Page 2

	November 2022		November 2021	Eleven Months 2022		Eleven Months 2021
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Remove Net Bond Proceeds		-				
Transfer to/from Bond Closing Fund	-					
Bond Project Fund 2022	(396,573)	773,986	-	(84,117,505)	(76,196,050)	-
Net Change in Bond Project Fund	(396,573)	773,986	-	(84,117,505)	(76,196,050)	-
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Closing Fund	-		-	-		-
Bond Sinking Fund	6,538,313	1,538,408	1,512,275	167,059	187,181	187,613
Accounts Receivable - Utility Service	(4,501,339)		(2,648,167)	(2,485,002)		1,533,940
Accounts Receivable - Other	100,490	-	(627,787)	1,326,170		3,400,298
Allowance for Uncollectible Accounts	140,484		80,018	505,966		312,864
I/Co Receivable from Water Department	-		-	-		-
Accrued Unbilled Revenue	(11,266,818)		(8,075,740)	(11,692,942)		(8,789,337)
Materials and Supplies	15,439		(2,568)	(726,828)		(28,314)
Prepayments	365,627		233,274	850,157		360,808
Other Noncurrent Assets	(224,150)		(737,015)	2,358,226		515,363
<b>LIABILITY ACCOUNTS</b>						
Unearned Gas Purchase Discount-Current	-		-	-		-
Unearned Gas Purchase Discount-Noncurrent	-		-	-		-
Accounts Payable	9,813,006		6,798,300	(10,159,992)		762,211
I/Co Payable to Water Department	(2,926,090)		2,355,230	83,979		2,986,720
Customer Deposits	109,092		22,616	828,714		(42,345)
Customer Credit Balances	498,844		(1,219,215)	335,160		(3,975,241)
Self Insured Risk Liability	85,140		28,265	635,896		351,641
Statutory Payments to Municipalities	368,071		356,910	(197,698)		(166,520)
Accrued Vacation Payable	-		-	-		-
Other Liabilities	1,075,385		821,565	1,706,039		(3,277,108)
All other, net	245,662	-	566,282	2,702,282		4,652,262
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH</b>	<b>437,157</b>	<b>1,538,408</b>	<b>(535,759)</b>	<b>(13,762,815)</b>	<b>187,181</b>	<b>(1,215,147)</b>
Net Increase (Decrease) in Cash	<u>(5,384,669)</u>	<u>197,754</u>	<u>(1,041,922)</u>	<u>2,572,499</u>	<u>(12,667,414)</u>	<u>(8,762,884)</u>
Cash - Beginning of Period	135,295,717		143,515,875	127,338,550		151,236,837
Cash - End of Period	<u>129,911,048</u>		<u>142,473,953</u>	<u>129,911,048</u>		<u>142,473,953</u>
Change In Cash - Increase (Decrease)	<u>(5,384,669)</u>		<u>(1,041,922)</u>	<u>2,572,499</u>		<u>(8,762,884)</u>