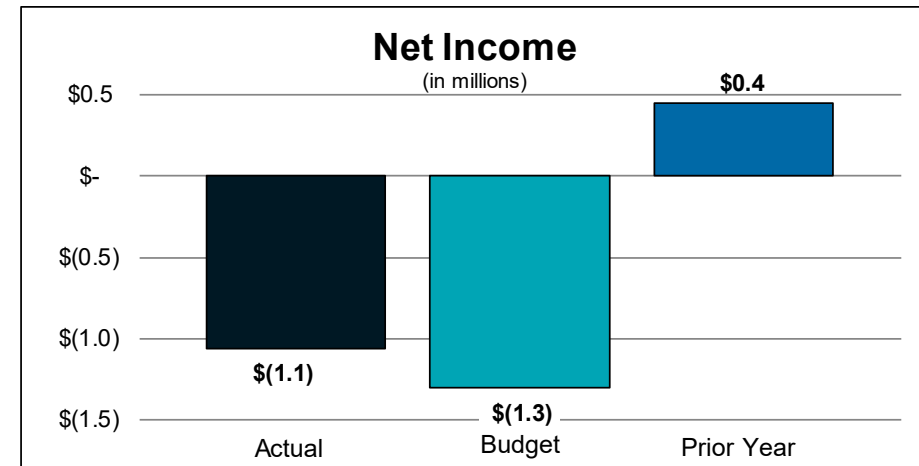
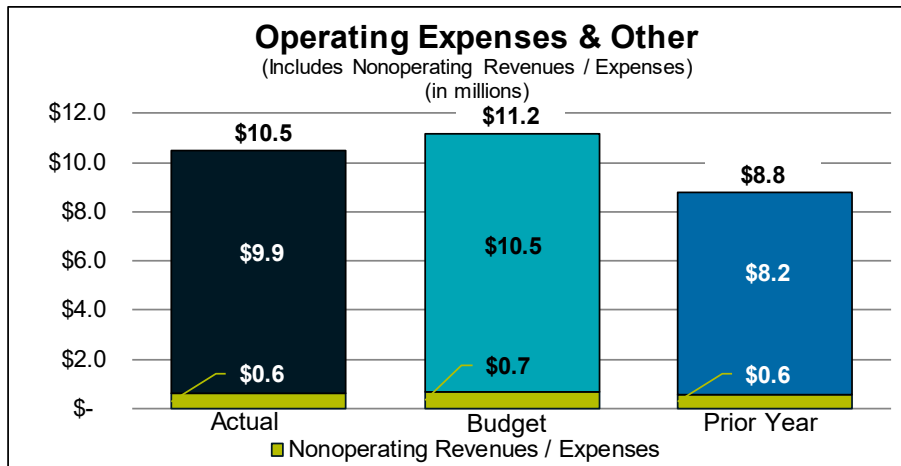
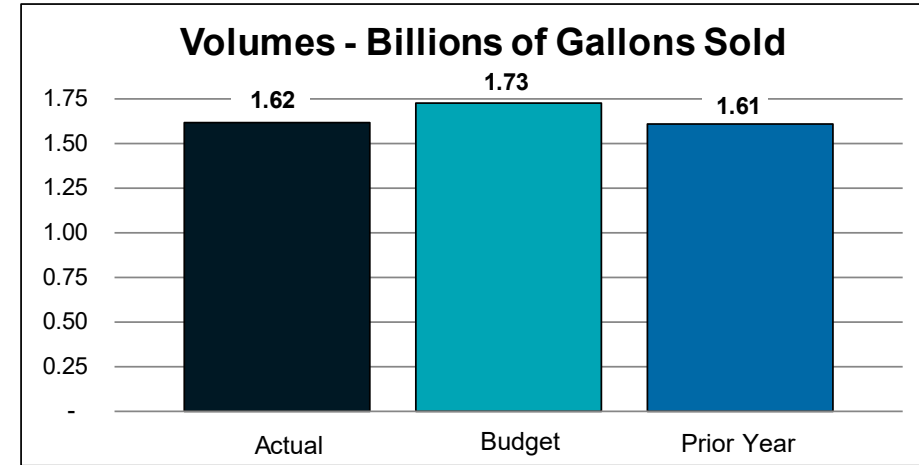
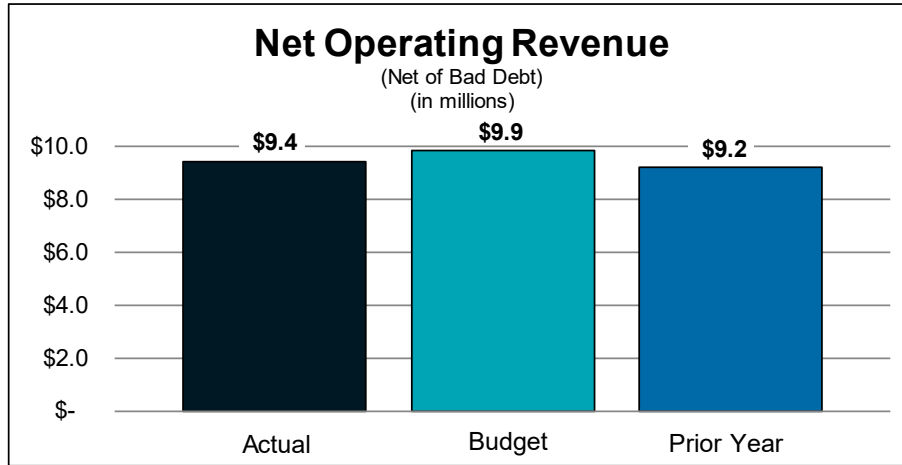


REPORT ON INCOME & FINANCE

FEBRUARY 2023

WATER OPERATIONS

CURRENT MONTH – FEBRUARY 2023



WATER OPERATIONS – EXECUTIVE SUMMARY

FEBRUARY 2023

Revenue:

	Millions
<ul style="list-style-type: none"> February Water sales revenues of \$9.4 million were unfavorable to budget by \$0.5 million, or 4.6%, as follows: <ul style="list-style-type: none"> Decreased metered sales of water due to volumes that were down 6.3% vs. budget All other non-volume related 	\$ (0.4) \$ (0.1)
<ul style="list-style-type: none"> February Water sales revenues of \$9.4 million were favorable to prior year by \$0.2 million, or 2.1%, as follows: <ul style="list-style-type: none"> The impact of the January 2, 2023 rate increase (7.1% increase to the Commodity component of rates for all customer classes except Wholesale, which increased 8.1%) and a slight increase in metered sales of water due to volumes that were up 0.5% vs. prior year Increased Water Infrastructure Replacement fee revenue primarily due to the rate increase effective January 2, 2023 (\$0.50 per month increase for Residential customers - from \$4.00 per month to \$4.50 per month, with a like percentage increase for all customer classes) 	\$ 0.1 \$ 0.1

Volumes:

- Water volumes were unfavorable to budget by 6.3% and favorable to prior year by 0.5%

Operating Expenses & Other:

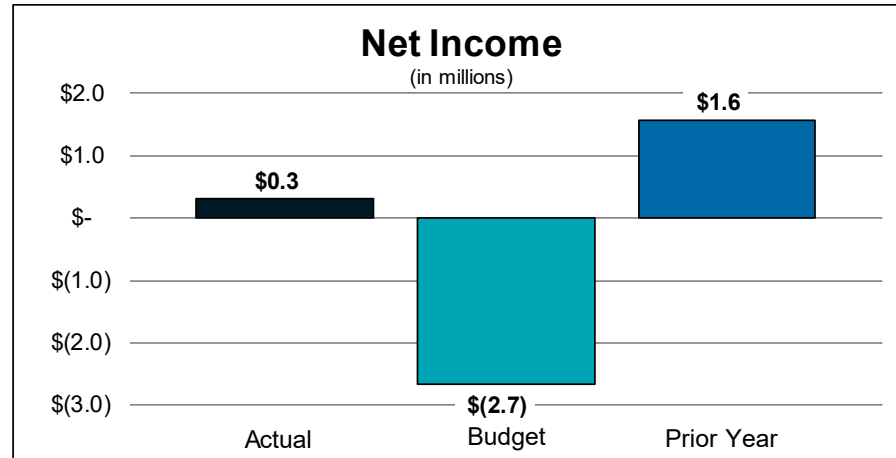
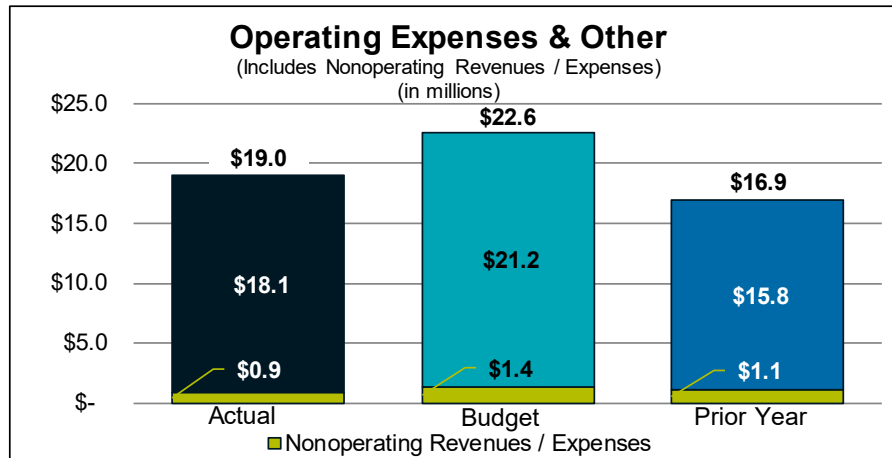
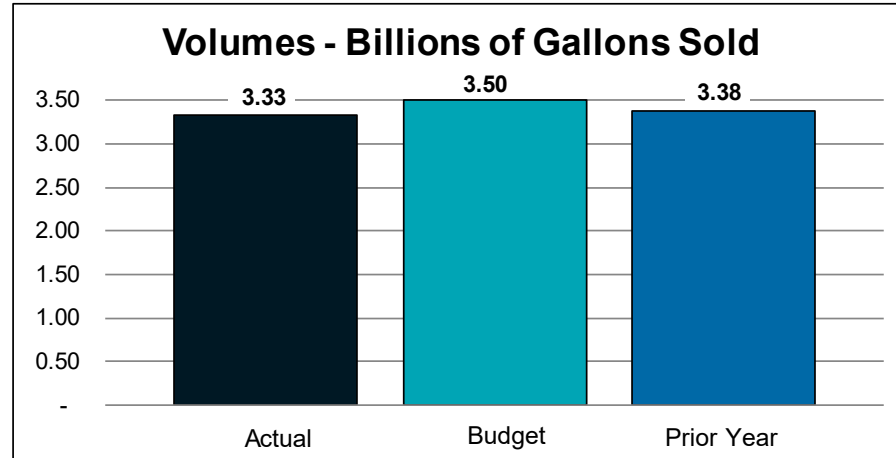
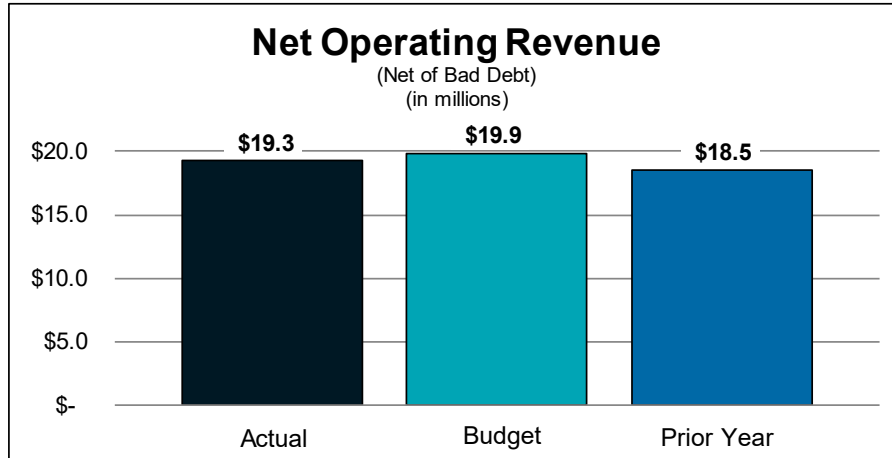
<ul style="list-style-type: none"> February operating and other expenses of \$10.5 million were favorable to budget by \$0.7 million, or 6.3%, as follows: <ul style="list-style-type: none"> Decreased Depreciation expense (capital spending is \$8.1 million below budget through February) Decreased Purification Operating expense primarily due to lower chemical expense driven by reduced volumes vs. budget Decreased Customer Accounting and Collecting expense primarily due to lower credit card fees, postage and forms Increased Administrative & General expense primarily driven by decreased amounts charged to capital projects Increased Distribution Maintenance expense primarily due to a higher number of water main breaks (61 in February vs. 10-year average of 52) and the timing of paving cuts All other, net 	\$ 0.7 \$ 0.5 \$ 0.2 \$ (0.6) \$ (0.3) \$ 0.2
<ul style="list-style-type: none"> February operating and other expenses of \$10.5 million were unfavorable to prior year by \$1.7 million, or 19.4%, as follows: <ul style="list-style-type: none"> Increased Distribution Maintenance expense primarily due to a higher number of water main breaks (61 in February 2023 vs. 55 in February 2022) and the timing of paving cuts Increased WIR Water service reconnects/service replacements due to timing of various water main projects Increased Administrative & General expense due to decreased amounts charged to projects Increased interest expense due to issuance of 2022 Water Revenue Bonds in October 2022 Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields All other, net 	\$ (0.5) \$ (0.4) \$ (0.3) \$ (0.2) \$ 0.1 \$ (0.4)

Net Income:

- February's net loss of \$1.1 million was favorable to budget by \$0.2 million and unfavorable to prior year by \$1.5 million.

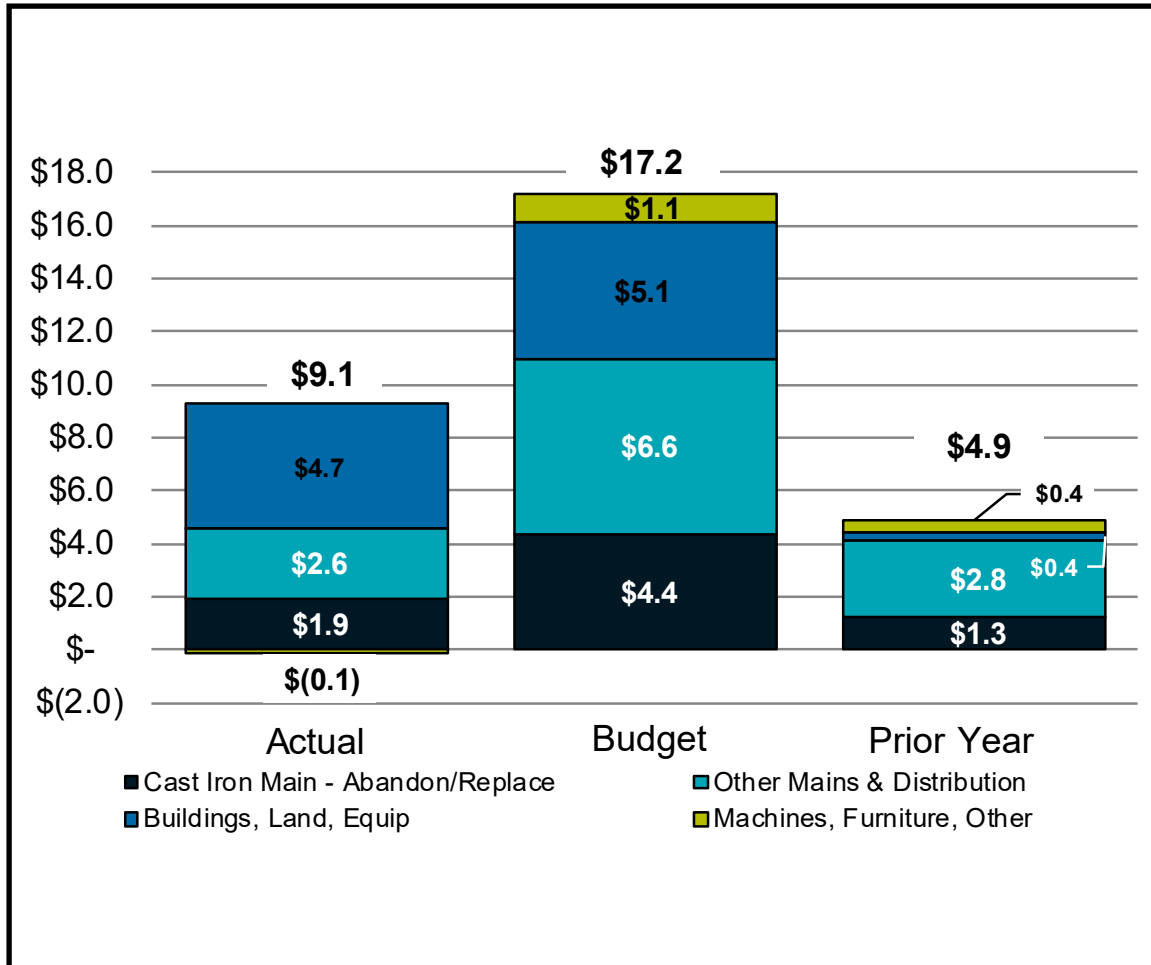
WATER OPERATIONS

YEAR-TO-DATE – FEBRUARY 2023



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE FEBRUARY 2023



- Year-to-date capital expenditures of \$9.1 million were \$8.1 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ 3.4
Land Acquisition - SW Reservoir (timing)	\$ (1.5)
Highway 370 Booster Pump - Land Purchase (timing)	\$ (0.5)
Platte West - Residuals Handling Study (timing)	\$ (0.5)
Platte South - New Vertical Wells Design (timing)	\$ (0.3)
Florence - Primary Basin - Cathodic Protection Replacement (timing)	\$ (0.2)
Platte South - Administration Building Design (timing)	\$ (0.2)
Walnut Hill Reservoir Roof Removal (timing)	\$ (0.2)
West Dodge Pump Station Design & Construction (timing)	\$ (0.1)
Buildings, Land & Equipment-All Other	\$ (0.3)
Mains-Cast Iron	\$ (2.5)
Mains - All other	\$ (4.0)
Construction Machines (timing)	\$ (0.9)
All other, net	\$ (0.3)
Total	\$ (8.1)

CASH POSITION – WATER DEPARTMENT

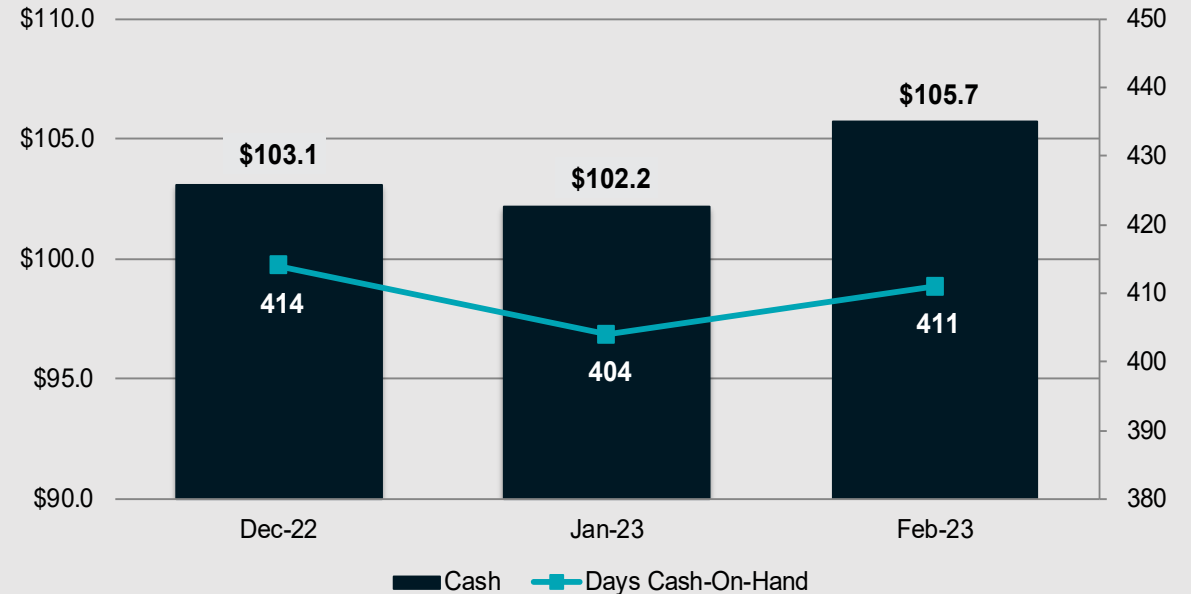
FEBRUARY 28, 2023

- Cash and restricted funds totaled \$168.5 million; unrestricted cash totaled \$105.7 million, as depicted below:

(\$ in millions)	12/31/2022	2/28/2023	Change
Cash Per Balance Sheet	\$ 167.4	\$ 168.5	\$ 1.1
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 58.4	\$ 52.7	\$ (5.7)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.7	\$ 6.9	\$ 4.2
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	\$ 64.3	\$ 62.8	\$ (1.5)
Unrestricted Cash	\$ 103.1	\$ 105.7	\$ 2.6
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.7	\$ 7.7	\$ (0.0)
Sewer Fees Collected but not Remitted	\$ 18.0	\$ 17.2	\$ (0.8)
Customer Advances for Construction*	\$ 29.6	\$ 35.6	\$ 6.0
WIR Funds Collected but not Expended	\$ 33.3	\$ 34.5	\$ 1.2
Cash Reserves	\$ 14.5	\$ 10.7	\$ (3.9)
Days Cash on Hand (Unrestricted Cash)	414	411	(3)
Cash Required to meet 180 Day Goal	\$ 44.8	\$ 46.3	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 58.3	\$ 59.4	

Water - Unrestricted Cash

(\$ in millions)



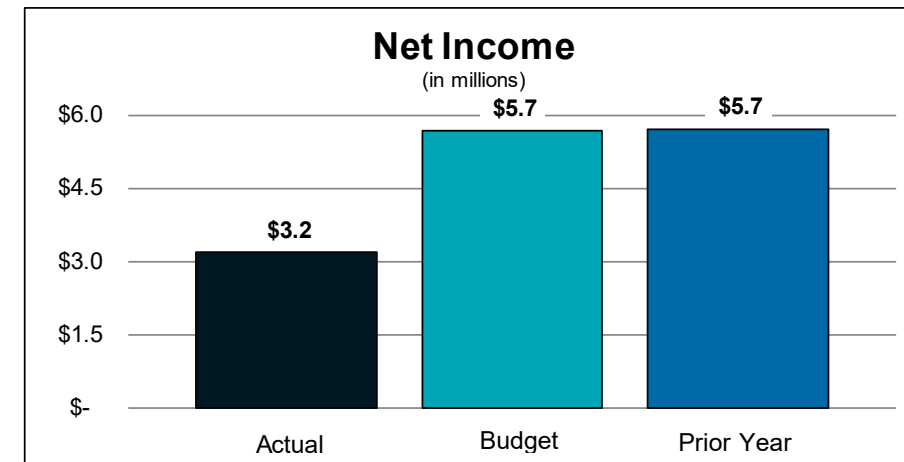
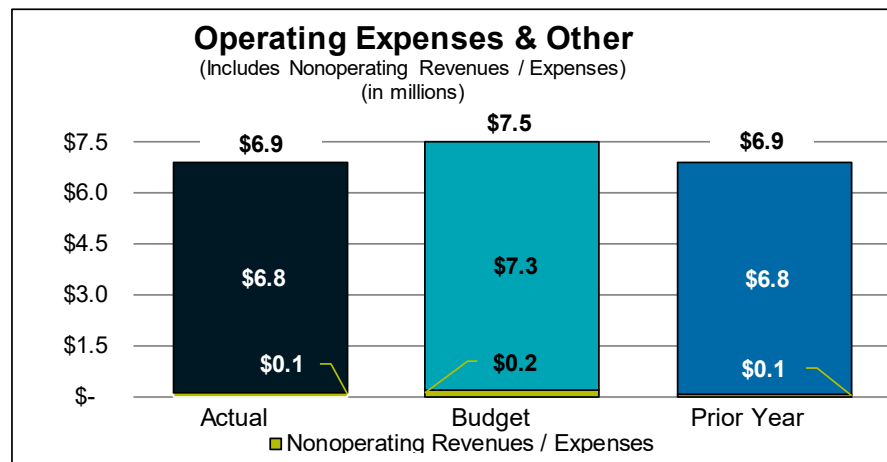
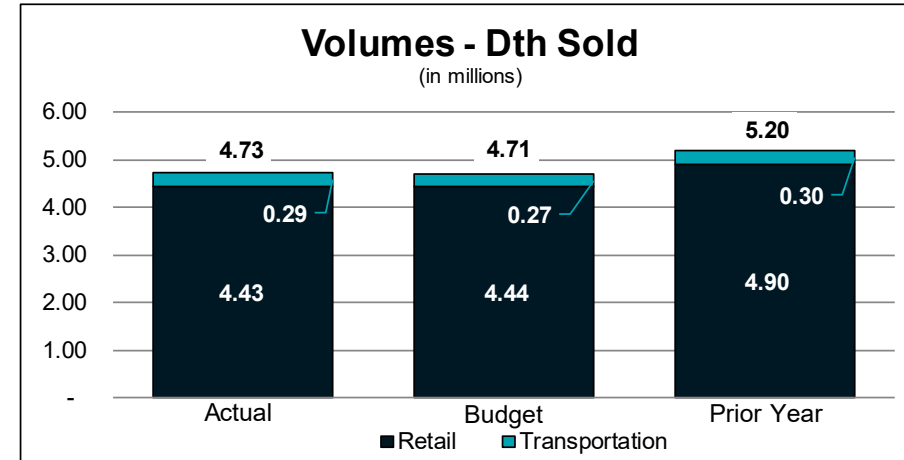
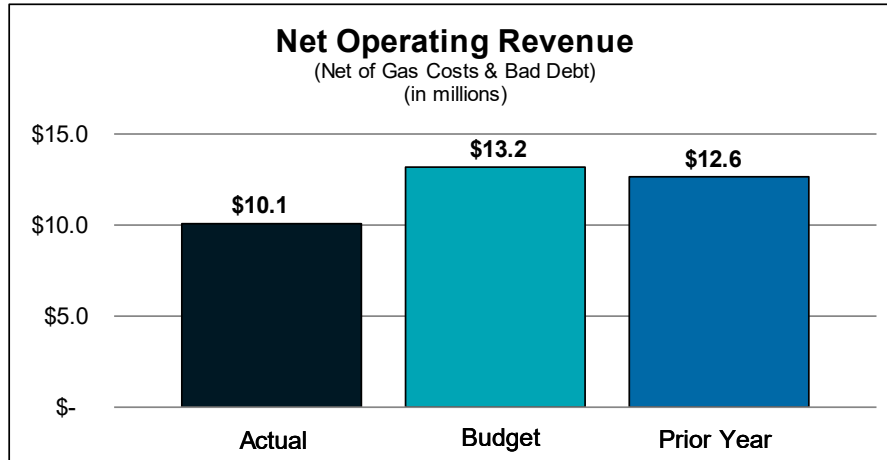
* Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On February 28, 2023, \$17.5 million has been expended from Cash Reserves for work-in-progress.

**Cash Reserves as of February 28, 2023 were negatively impacted by \$1.9 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in March 2023.

***Cash Reserves as of February 28, 2023 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 – FEBRUARY 2023



GAS OPERATIONS – EXECUTIVE SUMMARY

FEBRUARY 2023

Revenue:

Millions

<ul style="list-style-type: none"> February Gas net revenues of \$10.1 million were unfavorable to budget by \$3.1 million, or 23.4%, despite volumes that were flat to budget, as follows: <ul style="list-style-type: none"> Timing of unbilled revenue accruals and mix amongst various customer types All other non-volume related 	\$ (3.2) \$ 0.1
<ul style="list-style-type: none"> February Gas net revenues of \$10.1 million were unfavorable to prior year by \$2.5 million, or 20.1%, as follows: <ul style="list-style-type: none"> Decreased net sales revenue due to volumes that were down 8.6% vs. prior year and the timing of unbilled revenue accruals, partially offset by the impact of the January 2, 2023 rate increase (2.5% increase to the Margin component of rates) Timing of CPEP #4 rebate (received in February 2022; received in April 2023) Increased Gas Infrastructure Replacement fee revenue primarily due to the rate increase effective January 2, 2023 (\$0.50 per month increase for Residential customers - from \$3.00 per month to \$3.50 per month, with a like percentage increase for all customer classes) 	\$ (2.2) \$ (0.4) \$ 0.1

Volumes:

- Gas volumes were flat to budget and unfavorable to prior year by 8.6%

Operating Expenses & Other:

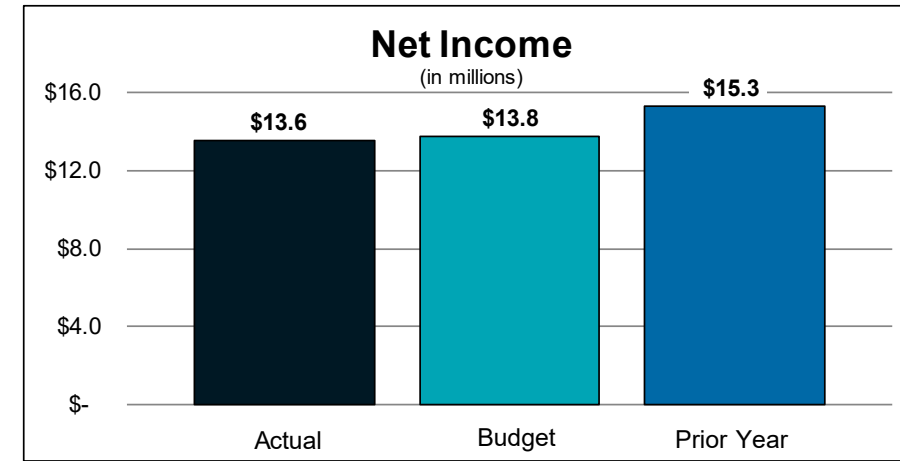
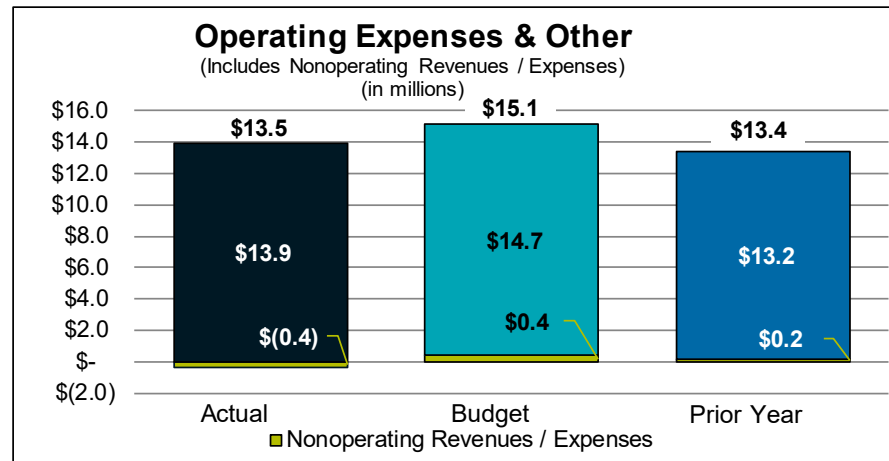
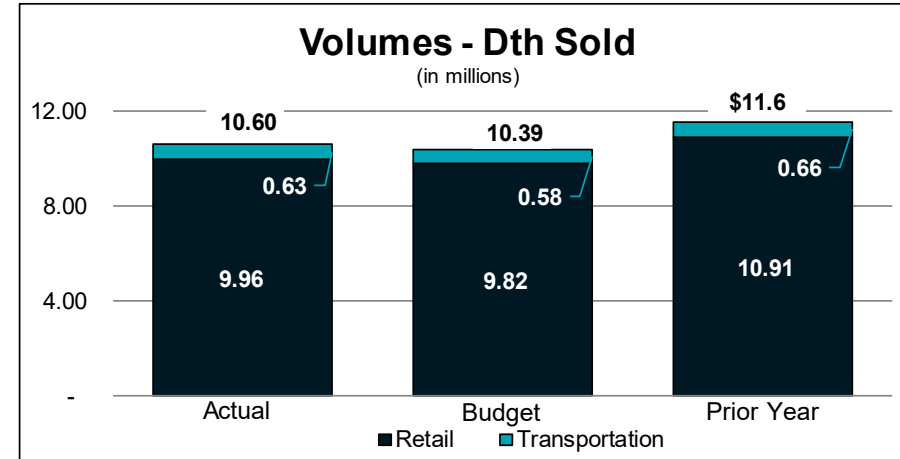
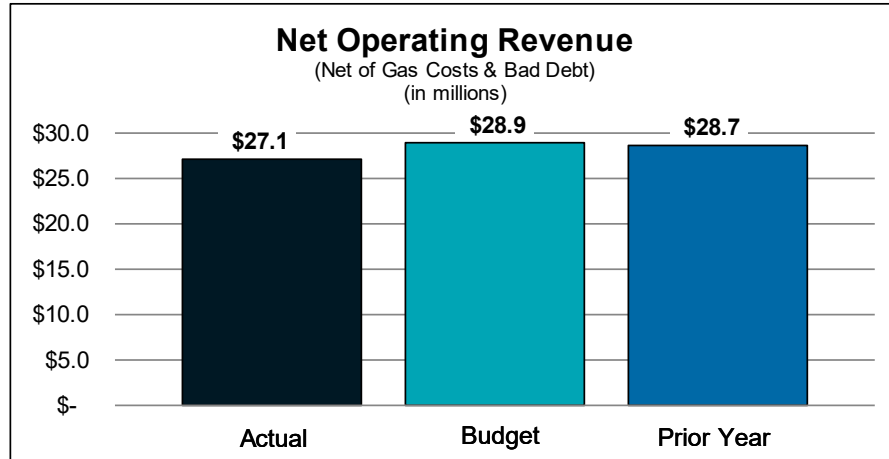
<ul style="list-style-type: none"> February operating and other expenses of \$6.9 million were favorable to budget by \$0.6 million, or 10.1%, as follows: <ul style="list-style-type: none"> Decreased Depreciation & Amortization expense (capital spending is \$3.3 million below budget through February) Decreased Customer Accounting and Collecting expense primarily due to lower Credit Card fees, postage and forms vs. budget Increased earnings on invested cash balances due to investment proceeds from the 2022 Gas Revenue Bonds and higher yields Increased Administrative & General expense primarily driven by decreased amounts charged to capital projects All other, net 	\$ 0.3 \$ 0.2 \$ 0.1 \$ (0.3) \$ 0.3
<ul style="list-style-type: none"> February operating and other expenses of \$6.9 million was flat to prior year, as follows: <ul style="list-style-type: none"> Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields Increased interest expense due to issuance of 2022 Gas Revenue Bonds in March 2022 All other, net 	\$ 0.2 \$ (0.3) \$ 0.1

Net Income:

- February's net income of \$3.2 million was \$2.5 million unfavorable to budget and \$2.5 million unfavorable to prior year

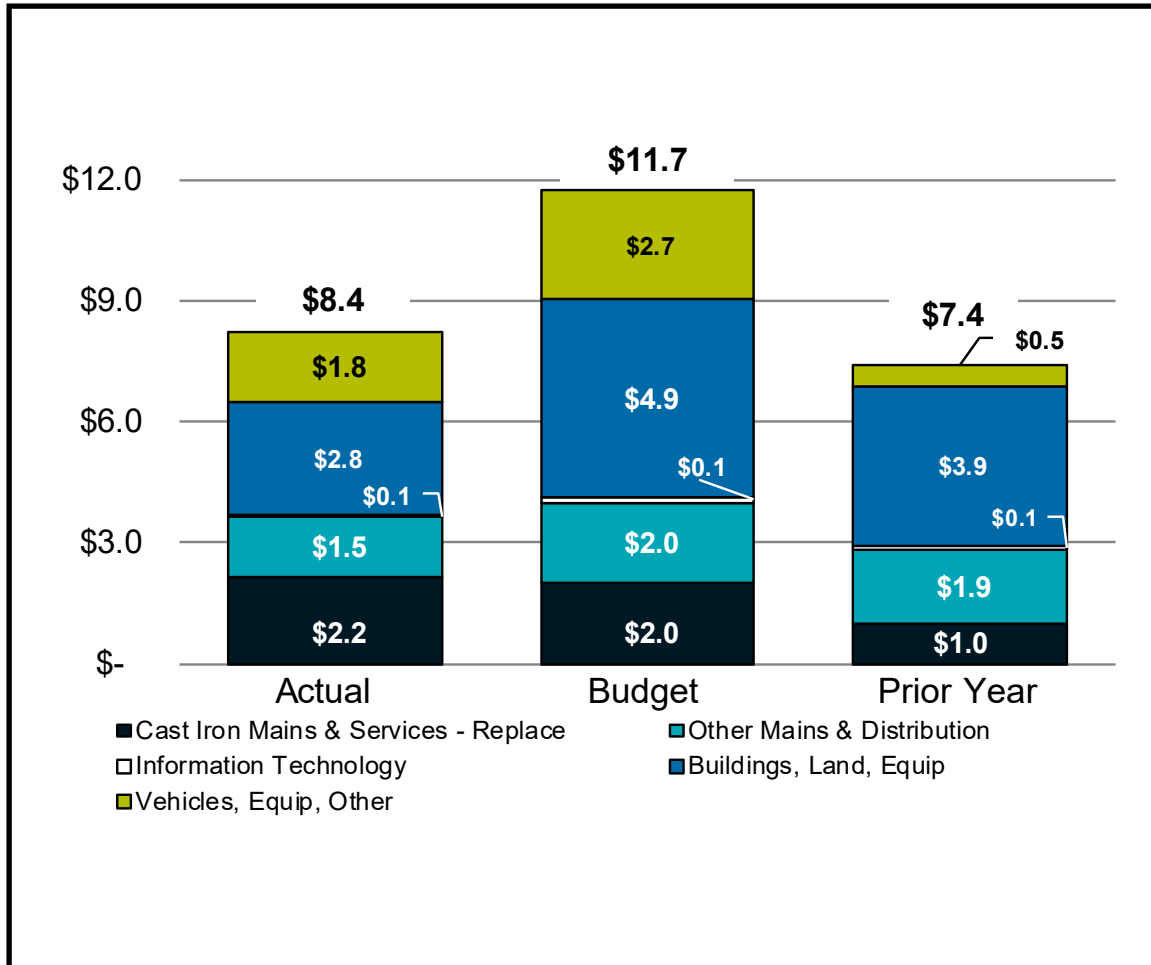
GAS OPERATIONS

YEAR-TO-DATE – FEBRUARY 2023



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE FEBRUARY 2023



- Year-to-date capital expenditures of \$8.4 million were \$3.3 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ (1.8)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (0.3)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (timing)	\$ (0.2)
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ 0.3
Buildings, Land and Equipment - All Other	\$ (0.1)
Information Technology - SAP Invoice Redesign (timing)	\$ (0.1)
Information Technology - All other	\$ 0.1
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ 0.2
Mains - Other Mains & Distribution	\$ (0.5)
Motor Vehicles (timing)	\$ (0.9)
Total	\$ (3.3)

CASH POSITION – GAS DEPARTMENT

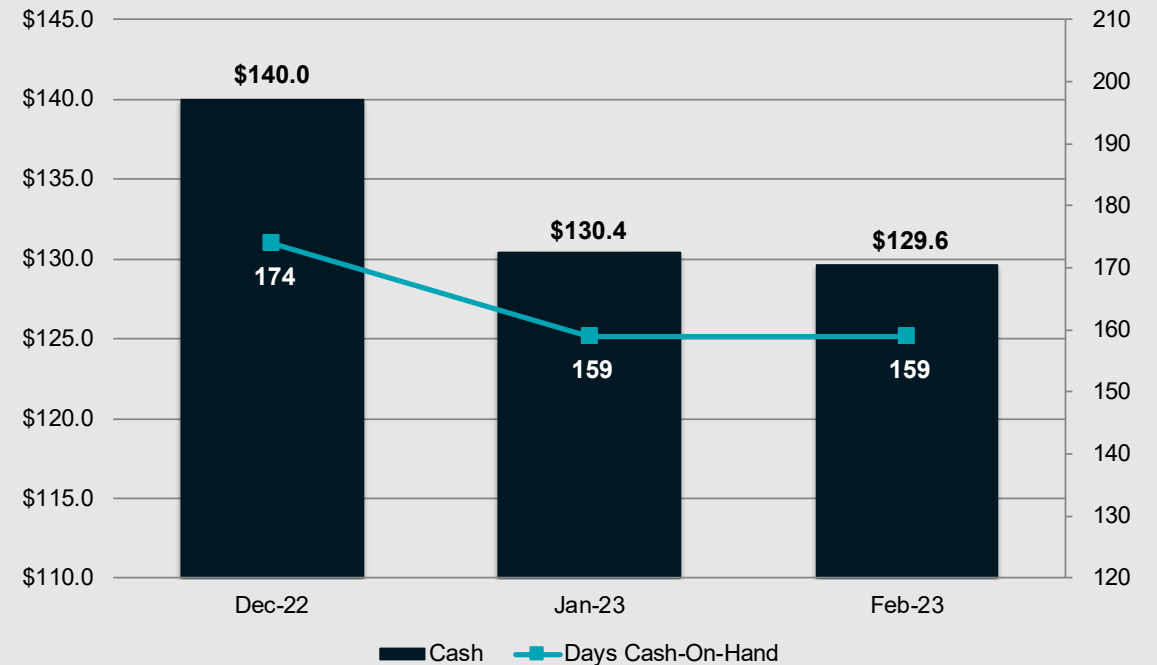
FEBRUARY 28, 2023

- Cash and restricted funds totaled \$198.9 million; unrestricted cash totaled \$129.6 million, as depicted below:

(\$ Millions)	12/31/2022	2/28/2023	Change
Cash per Balance Sheet	\$ 216.3	\$ 198.9	\$ (17.3)
Less Restricted Cash:			
2022 Bond Project Funds (Proceeds Remaining)	\$ 75.4	\$ 66.7	\$ (8.6)
Bond Sinking Fund-2018 bonds (To pay interest & princip	\$ 0.9	\$ 2.6	\$ 1.7
Subtotal Restricted Cash	\$ 76.2	\$ 69.3	\$ (6.9)
Unrestricted Cash	\$ 140.0	\$ 129.6	\$ (10.4)
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 21.5	\$ 19.3	\$ (2.2)
Customer Advances for Construction	\$ 0.2	\$ 0.2	\$ 0.0
Cash Reserves	\$ 118.3	\$ 110.1	\$ (8.2)
Days Cash on Hand (Unrestricted Cash)	174	159	(15)
Cash Required to meet 180 Day Goal	\$ 144.6	\$ 146.8	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ (4.6)	\$ (17.2)	

Gas - Unrestricted Cash

(\$ in millions)



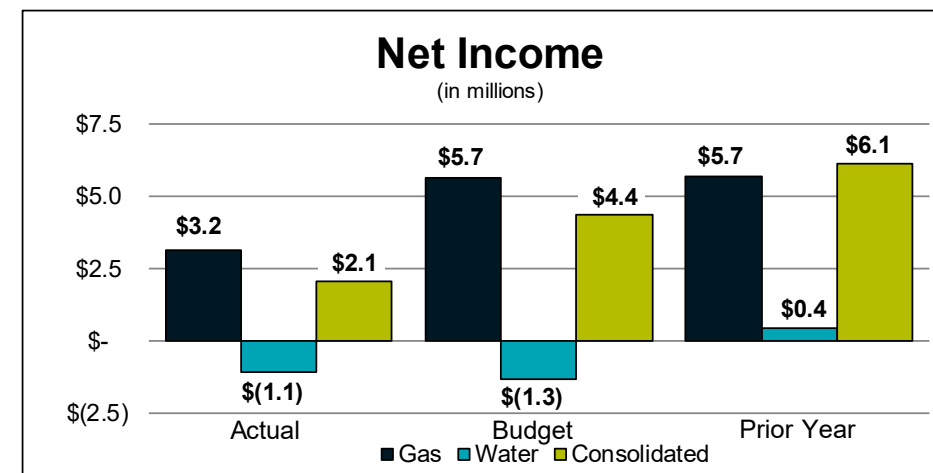
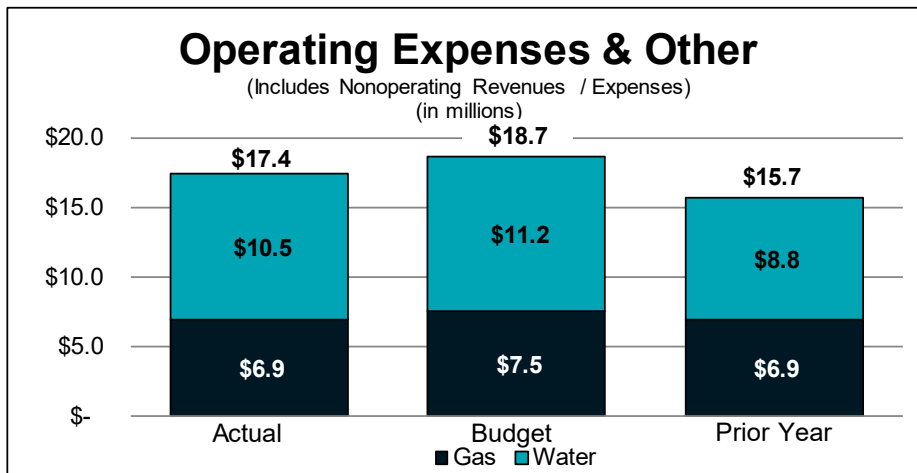
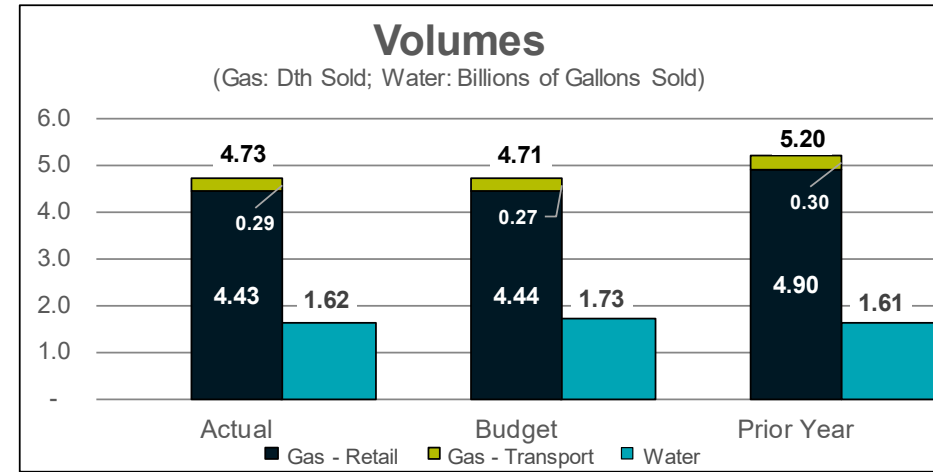
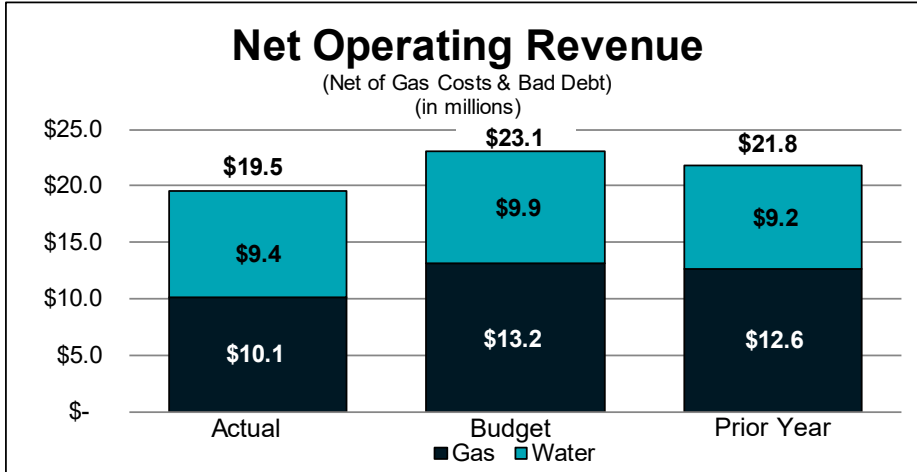
*Cash Reserves were negatively impacted by \$13.8 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

**Cash Reserves as of February 28, 2023 were negatively impacted by \$2.8 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in March 2023. (There is a one-month lag between incurring costs and reimbursement.)

***Cash Reserves as of February 28, 2023 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.

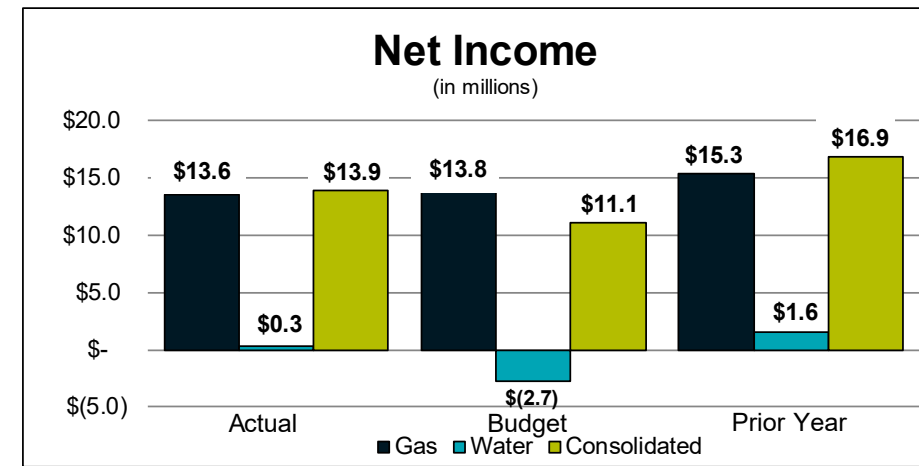
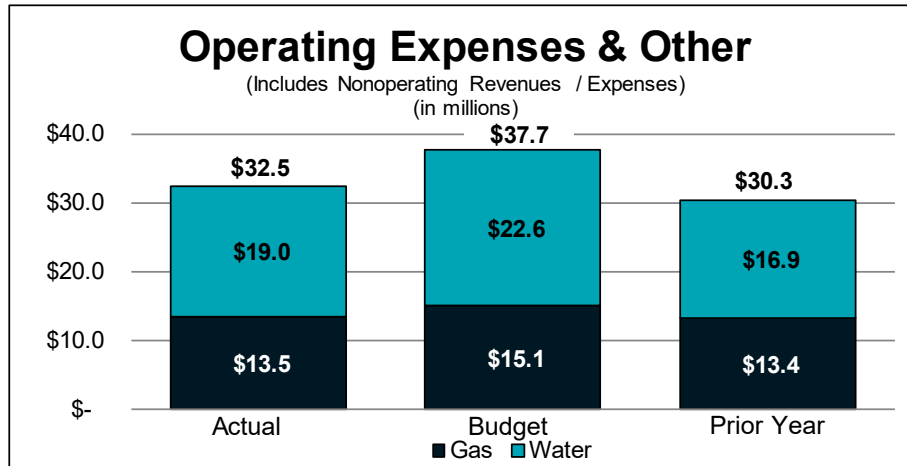
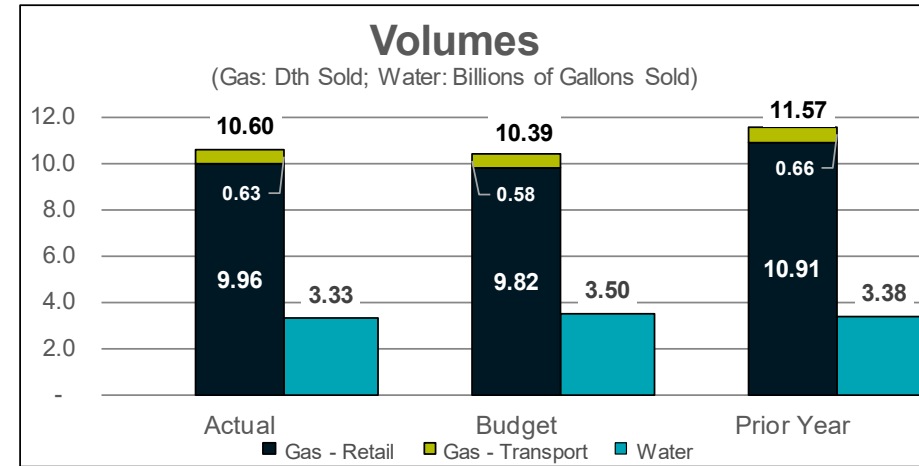
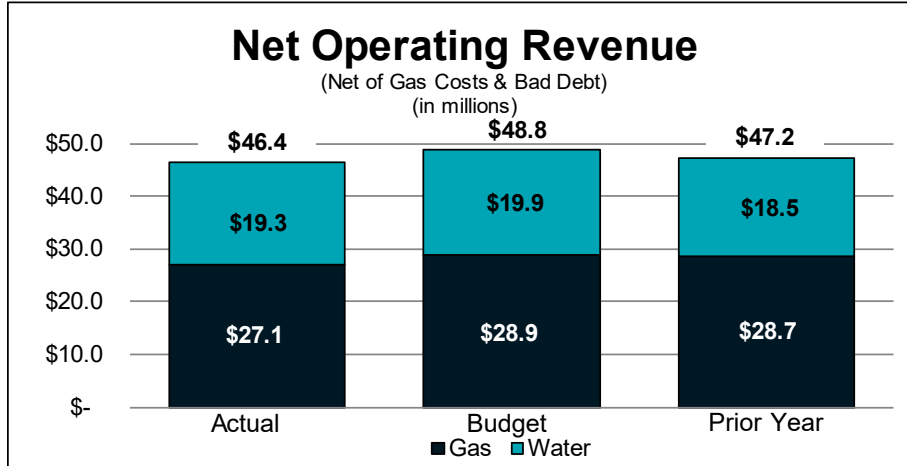
GAS & WATER COMBINED

CURRENT MONTH – FEBRUARY 2023



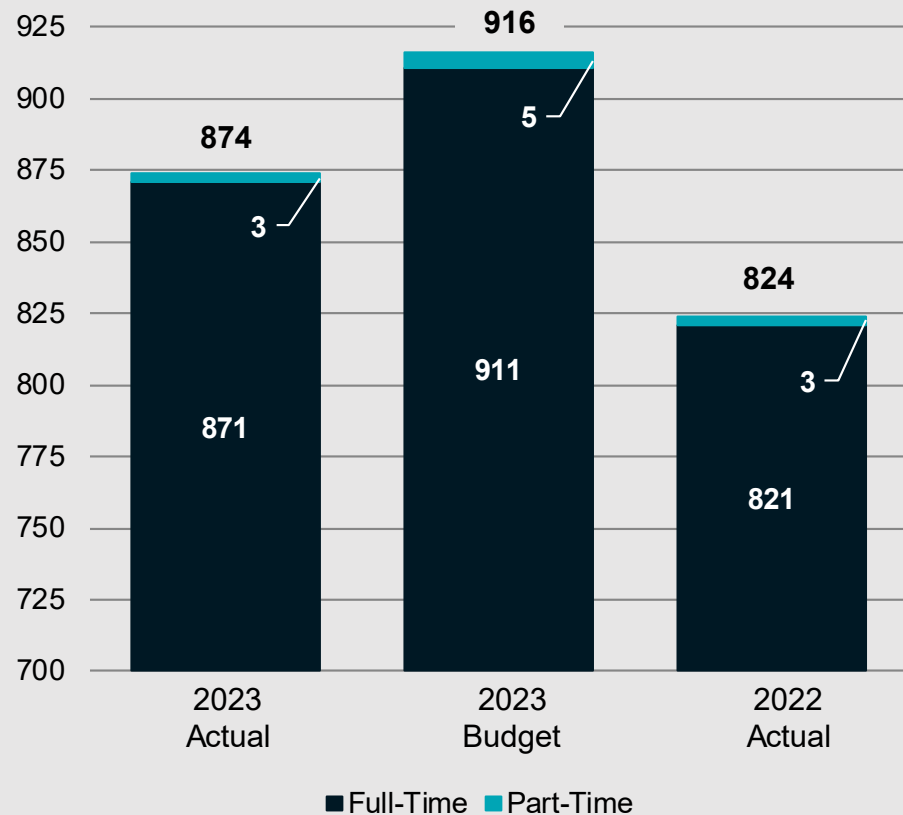
GAS & WATER COMBINED

YEAR-TO-DATE – FEBRUARY 2023



PERSONNEL

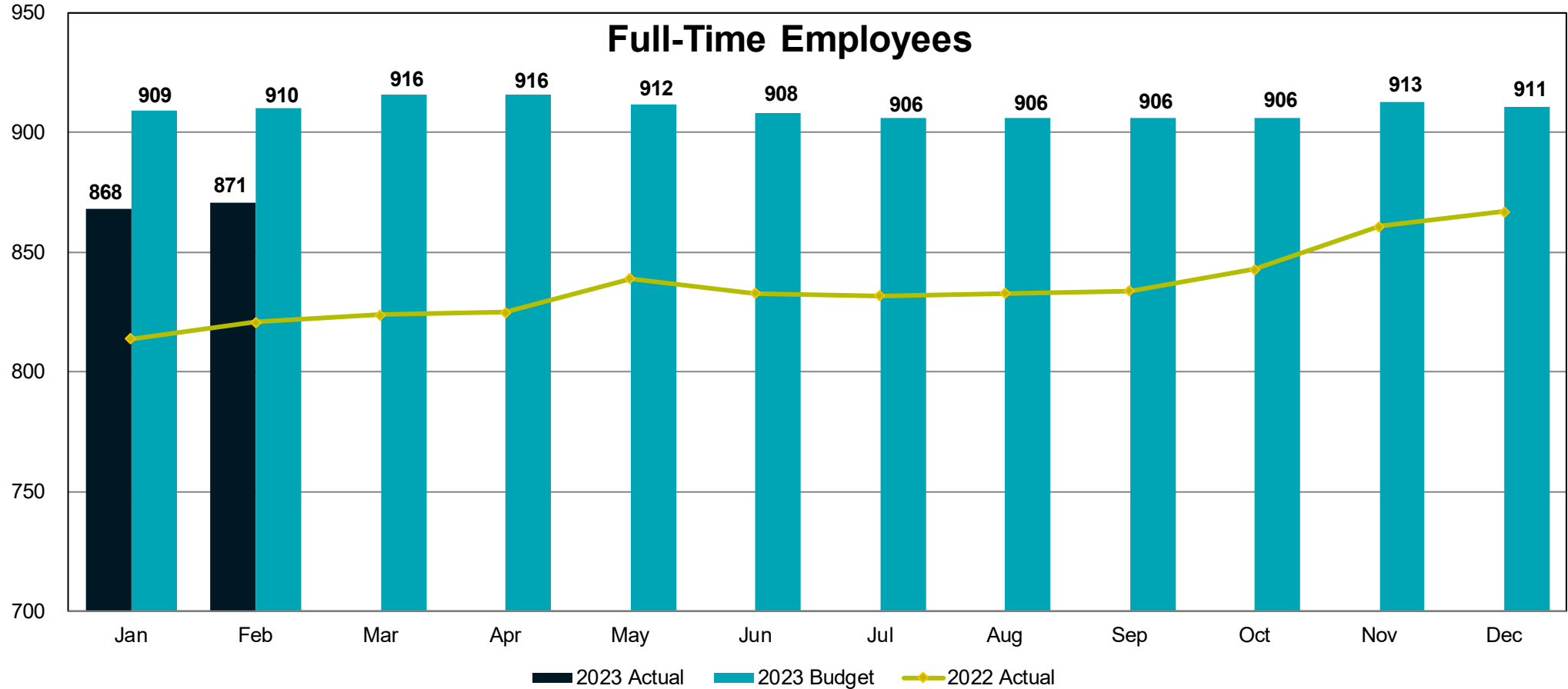
AS OF FEBRUARY 28, 2023 GAS & WATER COMBINED



- The active payroll for February was \$6.2 million, compared with \$6.3 million in budget and \$5.7 million in prior year.
- At February 28th, there were 871 regular full-time employees, compared with 911 in budget and 821 at February 28, 2022.
- At February 28th, there were 3 regular part-time employees, compared with 5 in budget and 3 at February 28, 2022.
- Payroll savings from lower staffing was partially offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

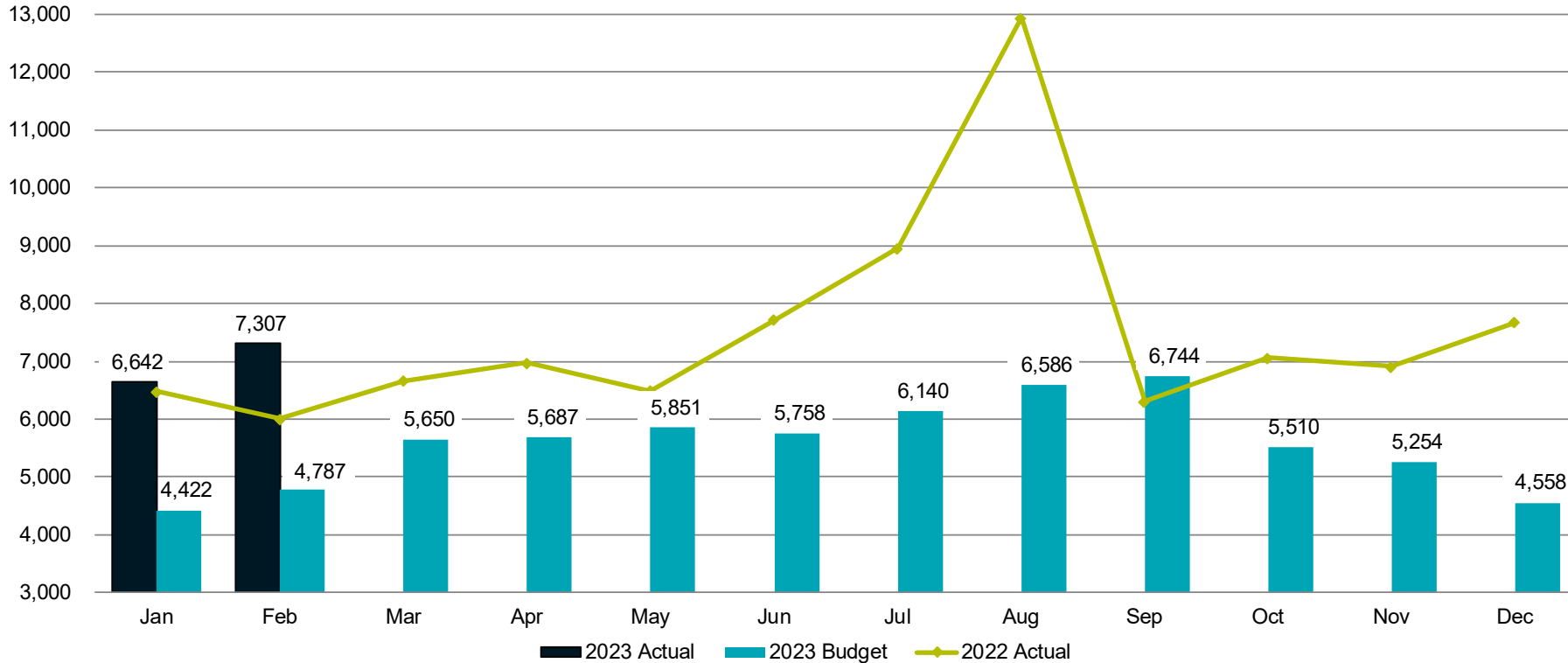
PERSONNEL TREND

THROUGH FEBRUARY 2023
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH FEBRUARY 2023 (GAS & WATER COMBINED)



	Month of February					Year-To-Date February				
	2023 Actual	2023 Budget	2022 Actual	vs. Budget	vs. 2022	2023 Actual	2023 Budget	2022 Actual	Favorable/(Unfavorable)	
									vs. Budget	vs. 2021
Overtime Hours	7,307.0	4,787.0	6,010.8	(2,520.0)	(1,296.2)	13,949.0	9,209.0	12,491.8	(4,740.0)	(1,457.2)
Overtime Dollars	\$ 413,587	\$ 284,091	\$ 338,281	\$ (129,496)	\$ (75,306)	\$ 799,040	\$ 548,612	\$ 703,340	\$ (250,428)	\$ (95,700)

OVERTIME HOURS TREND (continued)

FEBRUARY 2023

(GAS & WATER COMBINED)

	Favorable (Unfavorable) vs. Budget
Construction (1)	(1,549.5)
Water Distribution (2)	(395.0)
Safety, Security & Locating (2)	(343.0)
Customer Service (4)	(281.5)
Gas Production (5)	(103.0)
All other, net	152.0
	<u>(2,520.0)</u>

- (1) Increased overtime hours primarily due to an increase in the number of water main breaks (61 in February vs. 10-year average of 52)
- (2) Increased overtime due to open positions, emergencies (main breaks), and maintenance
- (3) Increased overtime hours in Locating primarily due to a higher number of tickets than anticipated
- (4) Increased overtime hours due to open positions while call volumes have remained consistent
- (5) Increased overtime hours primarily 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 TWO MONTHS ENDING FEBRUARY 28, 2023 AND 2022**

	Current Month							February Year to Date						
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		February 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	\$ 7,711,373	\$ 8,111,475	\$ 7,621,890	(4.93)%	\$ (400,102)	1.17 %	\$ 89,483	\$ 15,703,834	\$ 16,334,118	\$ 15,262,902	(3.86)%	\$ (630,284)	2.89 %	\$ 440,931
Infrastructure charge	1,388,176	1,428,352	1,288,815	(2.81)%	(40,175)	7.71 %	99,362	2,746,539	2,855,957	2,501,373	(3.83)%	(109,418)	9.80 %	245,166
Other	302,933	316,413	301,067	(4.26)%	(13,480)	.62 %	1,865	800,389	688,026	753,413	16.33 %	112,363	6.24 %	46,976
Total revenues	9,402,481	9,856,239	9,211,772	(4.60)%	(453,758)	2.07 %	190,710	19,250,761	19,878,101	18,517,688	(3.16)%	(627,339)	3.96 %	733,073
Revenue Deductions														
Operating & Maintenance	8,353,057	8,294,627	6,752,433	.70 %	58,431	23.70 %	1,600,625	15,055,004	16,811,725	12,931,519	(10.45)%	(1,756,721)	16.42 %	2,123,485
Other	1,484,061	2,165,975	1,455,194	(31.48)%	(681,915)	1.98 %	28,867	2,978,744	4,332,182	2,896,553	(31.24)%	(1,353,438)	2.84 %	82,190
Total expenses	9,837,118	10,460,602	8,207,627	(5.96)%	(623,484)	19.85 %	1,629,491	18,033,748	21,143,907	15,828,073	(14.71)%	(3,110,159)	13.94 %	2,205,675
Other Expense (Income)	622,114	699,435	554,343	(11.05)%	(77,320)	12.23 %	67,771	905,588	1,396,476	1,115,298	(35.15)%	(490,887)	(18.80)%	(209,709)
Net Income (Loss)	\$ (1,056,751)	\$ (1,303,797)	\$ 449,802	18.95 %	\$ 247,046	(334.94)%	\$ (1,506,553)	\$ 311,425	\$ (2,662,282)	\$ 1,574,318	(111.70)%	\$ 2,973,707	(80.22)%	\$ (1,262,893)
Thousands of gallons sold	1,618,541	1,727,890	1,609,948	(6.33)%	(109,349)	.53 %	8,593	3,327,533	3,504,860	3,382,417	(5.06)%	(177,327)	(1.62)%	(54,884)
Number of customers	225,315	224,982	222,962	.15 %	333	1.06 %	2,353							
Plant Additions & Replacements	\$ 3,969,489	\$ 9,106,541	\$ 2,966,164	(56.41)%	\$ (5,137,052)	33.83 %	\$ 1,003,325	\$ 9,103,467	\$ 17,221,417	\$ 4,941,486	(47.14)%	\$ (8,117,950)	84.23 %	\$ 4,161,981

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
FINANCIAL VARIANCE REPORT
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2023 AND 2022**

	Current Month							February Year to Date						
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		February 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	\$ 38,083,699	\$ 44,208,046	\$ 39,190,776	(13.85)%	\$ (6,124,347)	(2.82)%	\$ (1,107,077)	\$ 93,851,537	97,880,387	\$ 90,386,861	(4.12)%	\$ (4,028,850)	3.83 %	\$ 3,464,675
(Over)/under gas recovery	(849,224)	-	2,277,257		(849,224)	(137.29)%	(3,126,481)	891,190	-	2,279,853		891,190	(60.91)%	(1,388,663)
Infrastructure charge	1,287,178	1,316,476	1,142,896	(2.23)%	(29,298)	12.62 %	144,282	2,513,499	2,632,040	2,225,381	(4.50)%	(118,541)	12.95 %	288,118
Other	564,697	385,506	648,888	46.48 %	179,191	(12.97)%	(84,191)	1,234,406	816,193	1,284,966	51.24 %	418,213	(3.93)%	(50,560)
Total revenues, net	39,086,350	45,910,027	43,259,817	(14.86)%	(6,823,677)	(9.65)%	(4,173,467)	98,490,632	101,328,620	96,177,062	(2.80)%	(2,837,988)	2.41 %	2,313,570
Less: Natural gas purchased for resale	28,981,474	32,717,233	30,967,679	(11.42)%	(3,735,759)	(6.41)%	(1,986,205)	71,361,480	72,746,172	67,828,876	(1.90)%	(1,384,692)	5.21 %	3,532,605
CPEP Rebates	-	-	(355,267)		-	(100.00)%	(355,267)	-	(350,000)	(355,267)		350,000	(100.00)%	355,267
Operating revenues, net of gas cost	10,104,876	13,192,794	12,647,405	(23.41)%	(3,087,918)	(20.10)%	(2,542,529)	27,129,152	28,932,448	28,703,453	(6.23)%	(1,803,296)	(5.48)%	(1,574,301)
Revenue Deductions														
Operating & Maintenance	4,357,310	4,723,150	4,577,257	(7.75)%	(365,840)	(4.81)%	(219,948)	8,815,598	9,486,122	8,607,122	(7.07)%	(670,524)	2.42 %	208,476
Other	2,465,154	2,592,826	2,278,262	(4.92)%	(127,672)	8.20 %	186,891	5,145,961	5,268,077	4,608,688	(2.32)%	(122,116)	11.66 %	537,273
Total operating expenses	6,822,464	7,315,976	6,855,520	(6.75)%	(493,513)	(.48)%	(33,056)	13,961,559	14,754,199	13,215,810	(5.37)%	(792,641)	5.64 %	745,749
Other expense (income)	103,089	204,317	78,376	(49.54)%	(101,228)	31.53 %	24,714	(410,909)	381,263	159,420	(207.78)%	(792,171)	(357.75)%	(570,328)
Net Income (Loss)	\$ 3,179,323	\$ 5,672,501	\$ 5,713,510	(43.95)%	(2,493,178)	(44.35)%	(2,534,186)	\$ 13,578,502	\$ 13,796,986	\$ 15,328,223	(1.58)%	(218,484)	(11.42)%	(1,749,721)
Total Retail Sales Adjusted for Unbilled Sale:	4,433,573	4,436,089	4,869,885	(.06)%	(2,516)	(8.96)%	(436,312)	9,962,474	9,819,779	10,911,752	1.45 %	142,695	(8.70)%	(949,278)
Total Transportation Sales	292,428	272,975	300,993	.00 %	19,453	(2.85)%	(8,565)	634,408	575,197	648,691	.00 %	59,211	(2.20)%	(14,283)
Total Sales Adjusted for Unbilled Sales	4,726,001	4,709,064	5,170,878	.36 %	16,937	(8.60)%	(444,877)	10,596,882	10,394,976	11,560,443	1.94 %	201,906	(8.33)%	(963,561)
Heating degree days	964	1,000	1,023	(3.60)%	(36)	(5.77)%	(59)	2,139	2,238	2,311	(4.42)%	(99)	(7.44)%	(172)
Number of customers	239,761	240,415	238,219	-0.27%	(654)	.65 %	1,542							
Plant Additions & Replacements	\$ 4,867,663	\$ 7,055,693	\$ 5,617,618	(31.01)%	\$ (2,188,030)	(13.35)%	\$ (749,955)	\$ 8,445,538	\$ 11,746,584	\$ 7,412,764	(28.10)%	\$ (3,301,047)	13.93 %	\$ 1,032,773

2023 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2022	Actual January	Actual February	Budget March	Budget April	Budget May	Budget June	Budget July	Budget August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
GAS															
Gas Infrastructure Revenue	\$191,199,265	\$1,226,322	\$1,287,178	\$1,310,683	\$1,310,531	\$1,309,485	\$1,309,508	\$1,310,243	\$1,311,687	\$1,311,963	\$1,314,966	\$1,317,368	\$1,320,314	\$15,640,245	\$206,839,510
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$157,208)
Gas Dept Bond Offering-Project Fund	\$46,513,072	43,874,824	42,463,566	39,193,774	37,641,474	35,502,479	33,359,309								
Investment Earnings on Project Fund	(\$186,943)	232,336	(103,837.74)											\$ 128,498	(\$58,445)
Expenditures															
GCI Mains per G-21	\$115,087,054	381,768	1,018,184	1,023,632.00	1,023,632	1,023,631	1,023,632	1,023,632	1,023,631	1,023,632	1,023,631	1,023,631	1,023,853	\$11,636,489	\$126,723,543
Abandonments - approximate	\$15,762,976	45,799	21,383	210,291.67	210,292	210,292	210,292	210,292	210,292	210,292	210,292	210,292	210,292	\$2,170,098	\$17,933,075
GIR services per G-21	\$91,047,675	288,139	476,968	720,800.00	720,800	720,800	720,800	720,800	720,800	720,800	720,800	720,800	729,600	\$7,981,908	\$99,029,582
GIR service reconnections per G-3	\$22,953,270	39,849	35,765	184,271.09	188,447	198,222	179,064	236,943	203,675	204,712	229,517	231,373	261,016	\$2,192,854	\$25,146,124
Regulator Stations Infrastructure per G-21	\$691,231	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$691,231
TOTAL EXPENDITURES	\$245,542,206	755,554.95	1,552,299.93	2,138,994.76	2,143,170.67	2,152,944.76	2,133,788	2,191,667	2,158,397	2,159,436	2,184,239	2,186,096	2,224,761	\$23,981,349	\$269,523,555
NET CURRENT YEAR	(\$54,500,149)	\$470,767	(\$265,122)	(\$828,312)	(\$832,640)	(\$843,460)	(\$824,280)	(\$881,424)	(\$846,711)	(\$847,474)	(\$869,273)	(\$868,728)	(\$904,447)	(\$8,341,104)	(\$62,841,253)
LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)	(54,500,149)	(54,029,382)	(54,294,504)	(55,122,817)	(55,955,456)	(56,798,916)	(57,623,196)	(58,504,620)	(59,351,331)	(60,198,805)	(61,068,078)	(61,936,806)	(62,841,253)		
GIR Capital Expenditures Funded by Bond	49,312,893	1,643,594	3,165,954	1,552,300	2,138,995	2,143,171	2,152,945	2,133,788	2,191,667	2,158,397	2,159,436	2,184,239	2,186,096	25,810,582	
Total Funded By Bond (includes E through I above)	\$49,312,893	1,643,594	3,165,954	1,552,300	2,138,995	2,143,171	2,152,945	2,133,788	2,191,667	2,158,397	2,159,436	2,184,239	2,186,096	25,810,582	\$75,123,475
Transfer to 2018 Bond Sinking Fund for Bond Interest & Principal Payments	\$9,708,867	187,474	187,778	187,161	187,161	187,161	187,161	187,161	187,161	187,161	187,161	187,161	187,161	\$2,246,860	\$11,955,727
Transfer to 2022 Bond Sinking Fund for Bond Interest & Principal Payments	\$2,961,296	311,441	311,946	310,957	310,957	310,957	310,957	310,957	310,957	310,957	310,957	310,957	310,957	\$3,732,955	\$6,694,250
LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)	(17,857,419)	(16,241,973)	(13,840,865)	(13,614,995)	(12,806,757)	(12,005,164)	(11,174,617)	(10,420,371)	(9,573,532)	(8,760,726)	(7,968,681)	(7,151,286)	(6,367,755)		(6,367,755)
GIR Mains Installed-Qtr (Miles)*															
GIR Mains Installed-YTD (Miles)*	53.08			0.00			0.00			0.00			0.00		
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-Qtr (Miles)*															
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-YTD (Miles)*	63.12			0.00			0.00			0.00			0.00		
Cast Iron Miles of Main Remaining**	135.26			135.26			135.26			135.26			135.26		

*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

2023 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2022	Actual January	Actual February	Budget March	Budget April	Budget May	Budget June	Budget July	Budget August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
WATER															
Water Infrastructure Revenue	\$196,406,326	1,358,362	1,388,176	1,429,490	1,433,763	1,437,140	1,440,297	1,442,540	1,444,300	1,445,193	1,441,557	1,440,117	1,440,468	\$17,141,404	\$213,547,730
Water Infrastructure Revenue - Commodity	\$39,504,966	643,627	574,985	617,773	656,820	759,815	1,432,367	1,901,187	2,096,294	1,824,531	1,392,227	698,956	649,240	\$13,247,822	\$52,752,788
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
Expenditures															
WCI Mains per W-2	\$159,495,051	967,434	967,099	2,621,960	3,008,633	3,022,184	2,713,173	1,819,015	1,546,529	1,276,430	1,320,164	925,000	867,457	\$21,055,077	\$180,550,128
Abandonments - approximate	\$5,399,109	12,043	102,028	58,513	58,513	58,513	58,513	58,513	58,513	58,513	58,513	58,513	58,513	\$699,196	\$6,098,305
Service Reconnections W-3	\$34,714,698	39,691	592,350	645,267	639,610	638,686	639,983	677,819	677,865	655,356	650,573	651,495	656,297	\$7,164,991	\$41,879,689
Infrastructure Integrity	\$1,761,572	27,730	26,303	39,497	39,724	38,030	44,193	40,076	38,627	40,516	42,612	45,931	41,375	\$464,613	\$2,226,185
Water Main Condition Assessment	\$1,200,905	(174,766)	176,635	58	58	350,058	58	58	58	475,058	58	175,058	58	\$1,002,444	\$2,203,349
TOTAL EXPENDITURES	\$202,571,334	872,130	1,864,415	3,365,294	3,746,536	4,107,470	3,455,919	2,595,481	2,321,591	2,505,872	2,071,919	1,855,996	1,623,698	30,386,322	232,957,656
NET CURRENT YEAR	\$33,269,258	\$1,129,859	\$98,747	(\$1,318,031)	(\$1,655,953)	(\$1,910,515)	(\$583,255)	\$748,246	\$1,219,002	\$763,852	\$761,865	\$283,077	\$466,010	\$2,904	\$33,272,162
LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)	33,269,258	34,399,117	34,497,864	33,179,833	31,523,880	29,613,365	29,030,109	29,778,355	30,997,358	31,761,210	32,523,075	32,806,152	33,272,162		
WIR Mains Installed-Qtr (Miles)*															
WIR Mains Installed-YTD (Miles)*	31.66			0.00			0.00			0.00			0.00		
High Risk Mains Abandoned-Qtr (Miles)*															
High Risk Mains Abandoned-YTD (Miles)*	62.84			0.00			0.00			0.00			0.00		
Cast Iron Miles of Main Remaining**	1,135.55			1,135.55			1,135.55			1,135.55			1,135.55		

*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 TWO MONTHS ENDING FEBRUARY 28, 2023 AND FEBRUARY 28, 2022**

**A-12a
FEBRUARY 2023**

	Month of February			Two Months Ending February		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ 133,164	\$ 130,234	131,783	\$ 266,328	\$ 260,468	\$ 263,566
Top level reductions	-	(195,685)	-	-	(399,789)	-
	<u>133,164</u>	<u>(65,451)</u>	<u>131,783</u>	<u>266,328</u>	<u>(139,321)</u>	<u>263,566</u>
Law	83,061	85,207	79,736	166,887	170,774	159,622
Human Resources - Vice President - Savine	88,653	91,281	81,632	177,740	183,486	167,182
Senior Vice President - Mendenhall	<u>171,714</u>	<u>176,488</u>	<u>161,368</u>	<u>344,627</u>	<u>354,260</u>	<u>326,804</u>
Safety, Security & Locating	259,424	243,195	226,139	524,281	487,055	514,853
Vice President - Hunter	<u>259,424</u>	<u>243,195</u>	<u>226,139</u>	<u>524,281</u>	<u>487,055</u>	<u>514,853</u>
Purchasing	58,369	57,084	54,495	116,217	114,169	108,990
Meter Services	181,356	202,493	159,739	379,263	422,596	329,386
Stores	77,808	84,994	77,497	173,597	176,713	165,301
Facilities Management	78,109	73,728	62,271	157,695	147,586	132,140
Vice President - Zellars	<u>395,642</u>	<u>418,299</u>	<u>354,002</u>	<u>826,772</u>	<u>861,064</u>	<u>735,817</u>
Field Service Administration	170,236	177,865	156,844	349,361	362,381	251,253
Field Services	613,172	671,205	619,130	1,309,124	1,395,963	1,307,343
Transportation	89,858	108,986	87,790	181,484	226,027	179,843
Transportation Office	66,829	69,446	62,962	137,390	141,690	127,617
Vice President - Melville	<u>940,095</u>	<u>1,027,502</u>	<u>926,726</u>	<u>1,977,359</u>	<u>2,126,061</u>	<u>1,866,056</u>
Senior Vice President - Ausdemore	<u>1,595,161</u>	<u>1,688,996</u>	<u>1,506,867</u>	<u>3,328,412</u>	<u>3,474,181</u>	<u>3,116,726</u>
Information Technology - Vice President - Pappalil	448,109	525,886	406,133	900,924	1,046,124	788,042
Business Development	99,247	102,860	84,044	194,546	209,765	164,166
Corporate Communications	56,639	61,581	77,902	112,904	123,882	147,423
Customer Service Administration	29,855	29,198	28,710	59,710	58,396	57,420
Customer Service	211,209	246,308	206,571	451,261	511,065	423,365
Customer Accounting	152,269	156,883	124,326	316,724	328,707	270,473
Branch Delivery	58,233	71,452	48,954	141,694	148,923	105,622
Customer Service	<u>451,566</u>	<u>503,842</u>	<u>408,561</u>	<u>969,389</u>	<u>1,047,092</u>	<u>856,880</u>
Vice President - Mueller	<u>607,452</u>	<u>668,283</u>	<u>570,507</u>	<u>1,276,839</u>	<u>1,380,739</u>	<u>1,168,469</u>
Senior Vice President - Lobsiger	<u>1,055,561</u>	<u>1,194,169</u>	<u>976,640</u>	<u>2,177,763</u>	<u>2,426,863</u>	<u>1,956,511</u>
Rates	21,421	20,419	20,418	42,570	40,837	38,574
Accounting	140,059	140,385	128,207	285,359	284,261	257,071
Senior Vice President - Schaffart	<u>161,480</u>	<u>160,804</u>	<u>148,625</u>	<u>327,929</u>	<u>325,098</u>	<u>295,645</u>
Gas Operations	50,125	49,022	31,231	100,043	98,044	62,988
Gas Production	169,034	165,294	136,248	336,470	337,174	279,309
Gas Systems Control	50,308	48,335	49,461	101,588	98,145	101,070
Gas Distribution	103,296	110,472	90,150	224,252	229,191	182,019
Vice President - Knight	<u>372,763</u>	<u>373,123</u>	<u>307,090</u>	<u>762,353</u>	<u>762,554</u>	<u>625,386</u>
Water Operations	24,991	24,442	23,692	49,982	48,883	47,384
Water Pumping - Florence	202,146	209,246	199,122	429,022	436,112	423,147
Maintenance	202,831	207,500	182,466	418,649	432,051	385,433
Water Distribution	238,708	267,857	222,117	495,189	555,347	450,118
Platte South	105,401	99,173	82,011	215,199	208,112	157,725
Platte West	116,746	117,277	111,078	248,362	246,213	230,886
Water Quality	64,323	73,002	60,626	128,291	146,976	124,070
Vice President - Koenig	<u>955,146</u>	<u>998,497</u>	<u>881,112</u>	<u>1,984,694</u>	<u>2,073,694</u>	<u>1,818,763</u>
Infrastructure Integrity	75,641	97,930	86,735	168,480	202,418	166,759
Engineering	51,529	50,392	56,313	102,710	100,783	107,359
Plant Engineering	199,531	214,095	231,337	395,509	428,581	462,254
Engineering Design	225,065	244,298	224,788	457,429	495,077	446,882
Vice President - Niiya	<u>551,766</u>	<u>606,714</u>	<u>599,173</u>	<u>1,124,128</u>	<u>1,226,859</u>	<u>1,183,254</u>
Construction	1,170,733	1,193,800	955,532	2,447,747	2,422,311	2,006,494
Vice President - O'Brien	<u>1,170,733</u>	<u>1,193,800</u>	<u>955,532</u>	<u>2,447,747</u>	<u>2,422,311</u>	<u>2,006,494</u>
Senior Vice President - Langel	<u>3,050,408</u>	<u>3,172,135</u>	<u>2,742,907</u>	<u>6,318,922</u>	<u>6,485,419</u>	<u>5,633,897</u>
Total Payroll	<u>\$ 6,167,488</u>	<u>\$ 6,327,140</u>	<u>\$ 5,668,190</u>	<u>\$ 12,763,981</u>	<u>\$ 12,926,499</u>	<u>\$ 11,593,149</u>

**METROPOLITAN UTILITIES DISTRICT
EMPLOYEES BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2023 AND FEBRUARY 28, 2022**

A-12b
FEBRUARY 2023

	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	-	-	-	-	-	-	-	-	-
	6	-	-	6	-	-	6	-	-
Law	9	-	-	9	-	1	9	-	1
Human Resources - Vice President - Savine	12	-	-	12	-	1	12	-	-
Senior Vice President - Mendenhall	21	-	-	21	-	2	21	-	1
Safety, Security & Locating	35	-	1	33	-	1	30	-	1
Vice President - Hunter	35	-	1	33	-	1	30	-	1
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	34	-	-	36	-	-	31	-	-
Stores	13	-	-	14	-	-	13	-	-
Facilities Management	11	-	-	11	1	-	10	-	-
Vice President - Zellars	65	-	-	68	1	-	61	-	-
Field Service Administration	23	-	-	25	-	-	24	-	-
Field Services	93	-	-	91	-	-	89	-	-
Transportation	18	-	-	11	1	-	16	-	-
Transportation Office	9	-	-	19	-	-	9	-	-
Vice President - Melville	143	-	-	146	1	-	138	-	-
Senior Vice President - Ausdemore	243	-	1	247	2	1	229	-	1
Information Technology - Vice President - Pappas	48	-	1	55	-	4	43	-	1
Business Development	15	-	1	15	-	1	11	-	-
Corporate Communications	6	-	1	6	-	2	9	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	41	-	-	51	-	-	40	-	-
Customer Accounting	28	1	-	28	1	-	23	1	-
Branch Delivery	12	-	-	14	-	-	11	-	-
Customer Service	84	1	-	96	1	-	77	1	-
Vice President - Mueller	105	1	2	117	1	3	97	1	-
Senior Vice President - Lobsiger	153	1	3	172	1	7	140	1	1
Rates	2	-	-	2	-	-	2	-	-
Accounting	17	-	1	17	-	1	16	-	-
Senior Vice President - Schaffart	19	-	1	19	-	1	18	-	-
Gas Operations	4	-	-	4	-	-	3	-	-
Gas Production	20	-	-	20	-	-	18	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	1
Gas Distribution	15	-	-	15	-	-	14	-	-
Vice President - Knight	45	-	-	45	-	-	41	-	1
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	31	-	-	32	-	-	31	-	-
Maintenance	28	-	-	29	-	-	28	-	-
Water Distribution	34	-	-	40	-	-	32	-	-
Platte South	13	1	-	14	1	-	12	1	-
Platte West	16	1	-	17	1	-	17	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Koenig	133	2	-	143	2	1	131	2	-
Infrastructure Integrity	12	-	1	14	-	3	13	-	1
Engineering	4	-	-	4	-	-	5	-	-
Plant Engineering	26	-	-	28	-	1	31	-	-
Engineering Design	32	-	1	36	-	-	32	-	2
Vice President - Niiya	74	-	2	82	-	4	81	-	3
Construction	177	-	-	176	-	-	154	-	-
Vice President - O'Brien	177	-	-	176	-	-	154	-	-
Senior Vice President - Langel	429	2	2	446	2	5	407	2	4
Total Employees	871	3	7	911	5	16	821	3	7

METROPOLITAN UTILITIES DISTRICT
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2023 AND FEBRUARY 28, 2022

A-12b
FEBRUARY 2023

	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	-	-	-	-	-	-	-	-	-
	6	-	-	6	-	-	6	-	-
Law	9	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	10	-	-	10	-	-	9	-	-
Senior Vice President - Mendenhall	19	-	-	19	-	-	18	-	-
Safety, Security & Locating	12	-	-	12	-	-	10	-	-
Vice President - Hunter	12	-	-	12	-	-	10	-	-
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	2	-	-	3	-	-	3	-	-
Stores	2	-	-	2	-	-	2	-	-
Facilities Management	5	-	-	5	-	-	4	-	-
Vice President - Zellars	16	-	-	17	-	-	16	-	-
Field Service Administration	8	-	-	8	-	-	7	-	-
Field Services	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Transportation Office	3	-	-	4	-	-	3	-	-
Vice President - Melville	11	-	-	12	-	-	10	-	-
Senior Vice President - Ausdemore	39	-	-	41	-	-	36	-	-
Information Technology - Vice President - Pappas	48	-	-	55	-	-	43	-	-
Business Development	8	-	-	8	-	-	4	-	-
Corporate Communications	6	-	-	6	-	-	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	-	-	27	-	-	25	-	-
Senior Vice President - Lobsiger	74	-	-	82	-	-	68	-	-
Rates	2	-	-	2	-	-	2	-	-
Accounting	11	-	-	11	-	-	10	-	-
Senior Vice President - Schaffart	13	-	-	13	-	-	12	-	-
Gas Operations	4	-	-	4	-	-	3	-	-
Gas Production	3	-	-	3	-	-	3	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	2	-	-	2	-	-	2	-	-
Vice President - Knight	15	-	-	15	-	-	14	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	8	-	-	8	-	-	8	-	-
Maintenance	3	-	-	3	-	-	3	-	-
Water Distribution	4	-	-	4	-	-	3	-	-
Platte South	3	-	-	3	-	-	2	-	-
Platte West	2	-	-	2	-	-	2	-	-
Water Quality	8	-	-	8	-	-	8	-	-
Vice President - Koenig	30	-	-	30	-	-	28	-	-
Infrastructure Integrity	2	-	-	3	-	-	4	-	-
Engineering	4	-	-	4	-	-	5	-	-
Plant Engineering	26	-	-	28	-	-	31	-	-
Engineering Design	19	-	-	21	-	-	20	-	-
Vice President - Niiya	51	-	-	56	-	-	60	-	-
Construction	19	-	-	20	-	-	8	-	-
Vice President - O'Brien	19	-	-	20	-	-	8	-	-
Senior Vice President - Langel	115	-	-	121	-	-	110	-	-
Total Employees	266	-	-	282	-	-	250	-	-

METROPOLITAN UTILITIES DISTRICT
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2023 AND FEBRUARY 28, 2022

A-12b
FEBRUARY 2023

	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	-	-	-	-	-	-	-	-	-
Law	-	-	-	-	-	1	-	-	1
Human Resources - Vice President - Savine	2	-	-	2	-	1	3	-	-
Senior Vice President - Mendenhall	2	-	-	2	-	2	3	-	1
Safety, Security & Locating	23	-	1	21	-	1	20	-	1
Vice President - Hunter	23	-	1	21	-	1	20	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	32	-	-	33	-	-	28	-	-
Stores	11	-	-	12	-	-	11	-	-
Facilities Management	6	-	-	6	1	-	6	-	-
Vice President - Zellars	49	-	-	51	1	-	45	-	-
Field Service Administration	15	-	-	17	-	-	17	-	-
Field Services	93	-	-	91	-	-	89	-	-
Transportation	18	-	-	19	-	-	16	-	-
Transportation Office	6	-	-	6	-	-	6	-	-
Vice President - Melville	132	-	-	133	-	-	128	-	-
Senior Vice President - Ausdemore	204	-	1	205	1	1	193	-	1
Information Technology - Vice President - Pappas	-	-	1	-	-	4	-	-	1
Business Development	7	-	1	7	-	1	7	-	-
Corporate Communications	-	-	1	-	-	2	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	36	-	-	45	-	-	35	-	-
Customer Accounting	25	1	-	25	1	-	20	1	-
Branch Delivery	11	-	-	13	-	-	10	-	-
Customer Service	72	1	-	83	1	-	65	1	-
Vice President - Mueller	79	1	2	90	1	3	72	1	-
Senior Vice President - Lobsiger	79	1	3	90	1	7	72	1	1
Rates	-	-	-	-	-	-	-	-	-
Accounting	6	-	1	6	-	1	6	-	-
Senior Vice President - Schaffart	6	-	1	6	-	1	6	-	-
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	17	-	-	17	-	-	15	-	-
Gas Systems Control	-	-	-	-	-	-	-	-	1
Gas Distribution	13	-	-	13	-	-	12	-	-
Vice President - Knight	30	-	-	30	-	-	27	-	1
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	23	-	-	24	-	-	23	-	-
Maintenance	25	-	-	26	-	-	25	-	-
Water Distribution	30	-	-	36	-	-	29	-	-
Platte South	10	1	-	11	1	-	10	1	-
Platte West	14	1	-	15	1	-	15	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Koenig	103	2	-	113	2	1	103	2	-
Infrastructure Integrity	10	-	1	11	-	3	9	-	1
Engineering	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	-	-	-	1	-	-	-
Engineering Design	13	-	1	15	-	-	12	-	2
Vice President - Niiya	23	-	2	26	-	4	21	-	3
Construction	158	-	-	156	-	-	146	-	-
Vice President - O'Brien	158	-	-	156	-	-	146	-	-
Senior Vice President - Langel	314	2	2	325	2	5	297	2	4
Total Employees	605	3	7	628	4	16	571	3	7

METROPOLITAN UTILITIES DISTRICT
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2023 AND FEBRUARY 28, 2022

A-12c

FEBRUARY 2023

	Month of February			Two Months Ending February		
	2023	2023	2022	2023	2023	2022
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	-	-	-	-	-	-
Top level reductions	-	-	-	-	-	-
Law	4.5	10.0	11.5	31.5	19.0	29.0
Human Resources - Vice President - Savine	0.0	12.0	5.0	0.0	20.0	48.0
Senior Vice President - Mendenhall	4.5	22.0	16.5	31.5	39.0	77.0
Safety, Security & Locating	498.0	155.0	373.0	947.0	310.0	544.5
Vice President - Hunter	498.0	155.0	373.0	947.0	310.0	544.5
Purchasing	-	-	-	-	-	-
Meter Services	81.00	2.0	0.0	85.0	4.0	0.5
Stores	26.0	15.0	26.0	43.5	30.0	64.0
Facilities Management	114.0	40.0	9.0	173.0	80.0	84.5
Vice President - Zellars	221.0	57.0	35.0	301.5	114.0	149.0
Field Service Administration	177.5	225.0	228.0	387.0	460.0	413.5
Field Services	1,133.5	1,500.0	1,122.5	2,164.5	2,600.0	2,437.0
Transportation	50.5	40.0	25.5	70.5	80.0	40.0
Transportation Office	76.5	83.0	54.5	161.0	166.0	125.0
Vice President - Melville	1,438.0	1,848.0	1,430.5	2,783.0	3,306.0	3,015.5
Senior Vice President - Ausdemore	2,157.0	2,060.0	1,838.5	4,031.5	3,730.0	3,709.0
Information Technology - Vice President - Pappalil	23.0	5.0	10.5	40.5	10.0	30.5
Business Development	14.50	-	-	14.50	-	-
Corporate Communications	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	301.5	20.0	80.3	662.0	45.0	155.3
Customer Accounting	0.0	5.0	8.0	21.5	10.0	53.5
Branch Delivery	8.5	15.0	13.0	31.0	30.0	34.0
Customer Service	310.0	40.0	101.3	714.5	85.0	242.8
Vice President - Mueller	324.50	40.00	101.30	729.00	85.00	242.80
Senior Vice President - Lobsiger	347.5	45.0	111.8	769.5	95.0	273.3
Rates	-	-	-	-	-	-
Accounting	-	-	-	4.50	-	0.0
Senior Vice President - Schaffart	-	-	-	4.50	-	0.0
Gas Operations	-	-	-	-	-	-
Gas Production	253.0	150.0	105.5	306.0	300.0	295.0
Gas Systems Control	26.0	5.0	25.5	34.0	10.0	33.5
Gas Distribution	42.0	20.0	86.0	109.0	60.0	92.5
Vice President - Knight	321.0	175.0	217.0	449.0	370.0	421.0
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	174.0	200.0	66.0	275.0	400.0	311.0
Maintenance	136.5	100.0	104.0	217.0	200.0	210.0
Water Distribution	845.0	450.0	517.0	1,513.5	900.0	1,131.5
Platte South	10.5	25.0	83.5	14.5	50.0	90.5
Platte West	84.0	45.0	62.5	288.5	90.0	178.5
Water Quality	8.0	10.0	16.0	28.0	20.0	40.0
Vice President - Koenig	1,258.0	830.0	849.0	2,336.5	1,660.0	1,961.5
Infrastructure Integrity	14.0	25.0	8.5	27.5	50.0	9.5
Engineering	-	-	-	-	-	-
Plant Engineering	35.0	5.0	45.0	55.0	15.0	76.5
Engineering Design	120.5	125.0	249.5	280.5	250.0	339.0
Vice President - Niiya	169.5	155.0	303.0	363.0	315.0	425.0
Construction	3,049.5	1,500.0	2,675.0	5,963.5	3,000.0	5,625.0
Vice President - O'Brien	3,049.5	1,500.0	2,675.0	5,963.5	3,000.0	5,625.0
Senior Vice President - Langel	4,798.0	2,660.0	4,044.0	9,112.0	5,345.0	8,432.5
Total Overtime Hours	7,307.0	4,787.0	6,010.8	13,949.0	9,209.0	12,491.8

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**METROPOLITAN UTILITIES DISTRICT
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2023 AND FEBRUARY 28, 2022**

**A-12d
FEBRUARY 2023**

	Month of February			Two Months Ending February		
	2023	2023	2022	2023	2023	2022
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	289	657	687	1,942	1,313	1,732
Human Resources - Vice President - Savine	-	975	227	-	1,950	2,191
Senior Vice President - Mendenhall	289	1,632	914	1,942	3,264	3,923
Safety, Security & Locating	27,923	18,410	21,160	53,389	24,748	30,652
Vice President - Hunter	27,923	18,410	21,160	53,389	24,748	30,652
Purchasing	-	-	-	-	-	-
Meter Services	4,004	108	-	4,219	216	30
Stores	1,360	755	1,307	2,198	1,511	3,200
Facilities Management	6,005	1,880	485	9,129	3,759	3,854
Vice President - Zellars	11,369	2,743	1,792	15,546	5,486	7,084
Field Service Administration	11,756	13,552	14,292	26,606	25,010	26,969
Field Services	71,205	81,666	68,191	136,549	157,050	147,336
Transportation	2,881	2,461	1,611	3,965	4,922	2,458
Transportation Office	5,636	5,759	3,943	11,541	11,517	8,968
Vice President - Melville	91,478	103,437	88,036	178,661	198,498	185,730
Senior Vice President - Ausdemore	130,770	124,590	110,988	247,596	228,732	223,466
Information Technology - Vice President - Pappalil	1,370	668	602	2,457	1,671	1,796
Business Development	721	-	-	721	-	-
Corporate Communications	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	13,101	869	3,534	28,731	1,955	6,785
Customer Accounting	-	242	401	988	484	2,638
Branch Delivery	410	704	605	1,437	1,408	1,569
Customer Service	13,511	1,815	4,539	31,156	3,847	10,991
Vice President - Mueller	14,232	1,815	4,539	31,877	3,847	10,991
Senior Vice President - Lobsiger	15,602	2,483	5,141	34,334	5,518	12,787
Rates	-	-	-	-	-	-
Accounting	-	-	-	228	-	-
Senior Vice President - Schaffart	-	-	-	228	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	16,507	10,776	7,107	20,462	21,552	19,430
Gas Systems Control	1,813	385	1,736	2,719	769	2,622
Gas Distribution	2,901	2,024	5,230	7,235	4,047	5,652
Vice President - Knight	21,221	13,184	14,073	30,416	26,368	27,704
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	10,251	12,278	3,491	16,622	24,556	17,207
Maintenance	8,844	6,237	7,188	14,616	12,474	13,816
Water Distribution	45,567	25,227	28,233	81,147	50,454	61,456
Platte South	596	1,462	4,618	840	2,923	5,002
Platte West	5,583	2,758	3,818	17,670	5,515	10,967
Water Quality	462	519	821	1,540	1,037	2,048
Vice President - Koenig	71,303	48,480	48,170	132,435	96,960	110,497
Infrastructure Integrity	846	1,403	321	1,623	2,805	377
Engineering	-	-	-	-	-	-
Plant Engineering	2,261	326	2,851	3,564	978	4,861
Engineering Design	6,445	6,374	12,364	14,950	12,748	17,026
Vice President - Niiya	9,552	8,102	15,536	20,136	16,531	22,264
Construction	164,850	85,620	143,459	331,954	171,240	302,699
Vice President - O'Brien	164,850	85,620	143,459	331,954	171,240	302,699
Senior Vice President - Langel	266,926	155,386	221,238	514,940	311,099	463,164
Total Overtime Dollars	413,587	284,091	338,281	799,040	548,612	703,340

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
BALANCE SHEETS
AS OF FEBRUARY 28, 2023 AND JANUARY 31, 2023**

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FEBRUARY 2023
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ASSETS	February 28	January 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Two Months
UTILITY PLANT - At Cost					
Plant in service	\$ 1,337,496,603	\$ 1,336,944,006	\$ 1,336,765,056	\$ 552,597	\$ 731,547
Less - Accumulated depreciation	378,067,564	375,943,119	373,817,031	2,124,446	4,250,533
Net utility plant in service	959,429,039	961,000,887	962,948,025	(1,571,848)	(3,518,986)
Construction in progress	78,788,345	75,260,572	70,287,897	3,527,773	8,500,447
Construction materials - at average cost	3,795,627	3,956,812	4,033,090	(161,184)	(237,463)
Net utility plant	1,042,013,011	1,040,218,271	1,037,269,012	1,794,740	4,743,999
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,051,249	3,046,179	3,041,013	5,070	10,236
2018 Bond Project Fund	-	-	0	-	(0)
2022 Bond Project Fund	52,700,025	56,063,986	58,376,719	(3,363,961)	(5,676,694)
Construction/Environmental fund	173,719	173,612	173,509	106	209
Lease receivable	840,697	840,787	846,389	(91)	(5,693)
Other non-current assets	1,702,882	1,581,312	1,548,211	121,570	154,671
Total noncurrent assets	58,468,571	61,705,877	63,985,842	(3,237,306)	(5,517,271)
CURRENT ASSETS					
Cash in treasurer's accounts	105,698,322	102,175,694	103,136,850	3,522,628	2,561,472
Bond sinking fund - restricted	6,894,486	4,804,803	2,718,072	2,089,683	4,176,415
Bond closing fund	-	-	-	-	-
U.S. Government securities	-	-	-	-	-
Accounts receivable	3,055,689	2,892,774	3,516,025	162,914	(460,336)
Accounts receivable - utility service	23,379,443	25,354,174	22,652,529	(1,974,731)	726,914
Allowance for uncollectible accounts	(1,850,008)	(1,844,997)	(1,830,755)	(5,012)	(19,253)
Interdepartmental Receivable from Gas Department	185,649	3,640,914	4,170,965	(3,455,265)	(3,985,315)
Lease receivable	31,565	31,562	55,637	3	(24,073)
Interest receivable	1,304	-	12,410	1,304	(11,107)
Accrued unbilled revenues	4,929,169	4,204,018	4,120,770	725,151	808,399
Materials and supplies - at average cost	5,121,435	5,321,989	5,212,165	(200,555)	(90,731)
Prepayments	223,227	283,374	350,897	(60,147)	(127,670)
Total current assets	147,670,280	146,864,305	144,115,565	805,975	3,554,715
DEFERRED OUTFLOWS					
Pension	54,670,970	54,670,970	54,670,970	-	-
OPEB	9,192,576	9,192,576	9,192,576	-	-
Debt refund	1,899,083	1,929,427	1,959,771	(30,344)	(60,689)
Total deferred outflows	65,762,629	65,792,973	65,823,317	(30,344)	(60,689)
Total Assets	\$ 1,313,914,490	\$ 1,314,581,425	\$ 1,311,193,736	\$ (666,935)	\$ 2,720,754

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
BALANCE SHEETS
AS OF FEBRUARY 28, 2023 AND JANUARY 31, 2023**

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FEBRUARY 2023
Page 2**

	February 28 2023	January 31 2023	January 1 2023	Increase (Decrease)	
				One Month	Two Months
LIABILITIES AND NET WORTH					
NONCURRENT LIABILITIES					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	244,717,759	244,837,156	244,957,618	(119,397)	(239,859)
NDEQ Loan - Contact Basin	2,447,082	2,447,082	2,447,082	-	-
Total long term debt	247,164,841	247,284,238	247,404,700	(119,397)	(239,859)
Net pension liability	39,788,717	39,788,717	39,788,717	-	-
Other Post Employment Benefits	39,122,865	39,359,325	39,595,785	(236,460)	(472,920)
Total Long Term Liabilities	326,076,424	326,432,281	326,789,202	(355,857)	(712,779)
CURRENT LIABILITIES					
Current maturities of revenue bonds	15,220,000	15,220,000	15,220,000	-	-
Current maturities of NDEQ Loans	299,618	299,618	299,618	-	-
Accounts payable	7,891,878	9,292,376	10,592,592	(1,400,498)	(2,700,714)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	4,917,625	4,938,694	5,342,666	(21,068)	(425,041)
Customer Credit Balances	2,805,596	2,457,548	2,390,988	348,048	414,608
Statutory payments to municipalities	251,127	131,175	707,918	119,952	(456,791)
Sewer fee collection due municipalities	23,688,514	24,207,120	24,095,757	(518,606)	(407,243)
Interest accrued on water revenue bonds	2,734,251	1,910,074	1,085,897	824,177	1,648,353
Accrued vacation payable	4,999,234	4,999,234	4,999,234	-	-
Other current liabilities	88	88	88	0	0
Total current liabilities	62,807,931	63,455,926	64,734,758	(647,995)	(1,926,827)
CUSTOMER ADVANCES FOR CONSTRUCTION	35,615,286	34,531,688	29,567,178	1,083,598	6,048,108
SELF - INSURED RISKS	4,852,681	4,241,674	4,500,014	611,007	352,667
OTHER LIABILITIES	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - pension	25,486,436	25,486,436	25,486,436	-	-
Deferred inflows - OPEB	18,948,060	18,948,060	18,948,060	-	-
Deferred Inflows - lease	861,204	865,503	869,802	(4,299)	(8,597)
Contributions in aid of construction	368,890,309	369,186,948	370,233,553	(296,639)	(1,343,244)
	414,186,010	414,486,947	415,537,850	(300,938)	(1,351,841)
NET POSITION – ACCUMULATED REINVESTED EARNINGS	470,376,159	471,432,910	470,064,734	(1,056,751)	311,425
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>1,313,914,490</u>	<u>1,314,581,425</u>	<u>1,311,193,736</u>	<u>(666,935)</u>	<u>2,720,754</u>

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**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2023 AND 2022**

**W-2
FEBRUARY 2023**

	February 2023		February 2022	Two Months 2023		Two Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Metered sales of water	\$ 7,711,373	\$ 8,111,475	\$ 7,621,890	\$ 15,703,834	\$ 16,334,118	\$ 15,262,902
Infrastructure charge	1,388,176	1,428,352	1,288,815	2,746,539	2,855,957	2,501,373
Other operating revenues	318,808	351,326	351,603	840,444	758,941	817,028
Total operating revenues	9,418,357	9,891,152	9,262,307	19,290,816	19,949,016	18,581,303
Less: Bad debt expense	(15,875)	(34,913)	(50,536)	(40,054)	(70,915)	(63,615)
Total operating revenues, net	9,402,481	9,856,239	9,211,772	19,250,761	19,878,101	18,517,688
OPERATING EXPENSES						
Operating expense	5,147,502	5,350,350	4,542,257	9,602,325	10,719,953	8,776,211
Maintenance expense	3,205,556	2,944,276	2,210,176	5,452,679	6,091,772	4,155,308
Depreciation	1,364,060	2,036,191	1,336,600	2,727,617	4,070,836	2,656,808
Other Non-Operating Expense (Income)	-	-	-	-	-	-
Statutory payments & fuel taxes	120,001	129,784	118,594	251,127	261,346	239,745
Bond issuance costs						
Interest expense revenue bonds	735,124	735,124	545,029	1,469,183	1,469,183	1,088,993
Interest expense NDEQ Loan	6,867	6,867	7,601	13,734	13,734	15,202
Total revenue deductions	10,579,109	11,202,593	8,760,256	19,516,665	22,626,824	16,932,267
Net revenues	(1,176,627)	(1,346,353)	451,515	(265,903)	(2,748,723)	1,585,421
Other Income & Expense - Interest, Invest Earnings & Exp	119,876	42,556	(1,713)	577,328	86,441	(11,103)
FUNDS PROVIDED						
Net income (loss)	(1,056,751)	(1,303,797)	449,802	311,425	(2,662,282)	1,574,318
Depreciation and amortization charges	1,487,253	2,232,993	1,463,368	2,983,951	4,463,976	2,911,645
Net pension liability	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Lead Service Replacement Funding		100,000			200,000	
Deferred inflows - lease	(4,299)	-	-	(8,597)	-	-
Lease Interest income accrual (non cash)	-	-	-	-	-	-
Lease Interest receipt	(1,304)	-	-	-	-	-
Contribution in aid of construction	58,357	2,894,552	443,015	(436,704)	5,789,105	443,015
Contribution in aid of construction - impact fees	332,500	211,300	319,022	468,978	450,200	414,315
Customer Advances for Construction	1,083,598	-	(402,010)	6,048,108	-	410,994
Bond Proceeds	-	-	-	-	-	-
Total funds provided	1,899,356	4,135,048	2,273,198	9,367,161	8,240,999	5,754,287
FUNDS EXPENDED						
Plant additions and replacements	3,002,390	6,864,891	2,317,969	7,168,934	12,851,961	3,741,866
Plant additions and replacements-Cast Iron	967,100	2,241,651	648,195	1,934,533	4,369,456	1,199,620
OPEB - Begin Pre-funding	236,460	-	245,662	472,920	-	491,324
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
NDEQ Loan-Contact Basin	-	-	-	-	-	-
Bond Retirement	-	-	-	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(60,852)	(60,852)	(65,777)	(120,639)	(120,639)	(130,489)
Bond Interest - 2012-Payment	-	-	-	-	-	-
Bond Interest - 2015-Expense accrual (non cash)	(351,383)	(351,383)	(387,010)	(702,766)	(702,766)	(774,020)
Bond Interest - 2015-Payment	-	-	-	-	-	-
Bond Interest - 2018-Expense accrual (non cash)	(86,788)	(86,788)	(92,242)	(173,576)	(173,576)	(184,484)
Bond Interest - 2018-Payment	-	-	-	-	-	-
Bond Interest - 2022-Expense accrual (non cash)	(236,101)	(236,101)	-	(472,202)	(472,202)	-
Bond Interest - 2022-Payment	-	-	-	-	-	-
NDEQ Interest - Expense accrual (non cash)	(6,867)	(6,867)	(7,601)	(13,734)	(13,734)	(15,202)
NDEQ Interest - Payment	-	-	-	-	-	-
Total funds expended	3,463,959	8,364,551	2,659,197	8,093,470	15,738,500	4,328,615
SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED	(1,564,603)	(4,229,503)	(385,999)	1,273,690	(7,497,501)	1,425,671

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2023 AND 2022**

**W-2
FEBRUARY 2023**

	February 2023		February 2022	Two Months 2023		Two Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Interest on Bond Project Fund	(5,070)		(143,001)	(10,236)		(163,952)
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	3,442,167	289,155	-	5,432,334	1,154,853
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)						
Net Change in Bond Project Funds	<u>3,358,891</u>	<u>3,442,167</u>	<u>146,154</u>	<u>5,666,459</u>	<u>5,432,334</u>	<u>990,901</u>
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	(2,089,683)		(1,702,162)	(4,176,415)		(3,404,213)
Bond Closing Fund	-		-	-		-
Accounts Receivable	(162,914)		391,216	460,336		33,668
Accounts Receivable - Utility Service	1,974,731		1,548,831	(726,914)		1,924,574
Construction/Environmental fund	(106)		(21)	(209)		(45)
Allowance for Uncollectible Accounts	5,012		50,536	19,253		93,082
I/Co Receivable from Gas Department	3,455,265		2,061,381	3,985,315		260,745
Lease Receivable	(3)		-	24,073		-
Lease Receivable Noncurrent	91		-	5,693		-
Accrued Unbilled Revenue	(725,151)		(585,022)	(808,399)		(852,822)
Materials and Supplies	200,555		51,846	90,731		76,273
Prepayments	60,147		50,723	127,670		98,052
Other Noncurrent Assets	(121,570)		(203,276)	(154,671)		(159,897)
LIABILITY ACCOUNTS						
Accounts Payable	(1,407,365)		1,221,430	(2,714,448)		(1,008,685)
I/Co Payable to Gas Department	-		-	-		-
Customer Deposits - Pioneer Mains	(21,068)		-	(425,041)		(175,345)
Customer Credit Balances	348,048		455,275	414,608		462,713
Self Insured Risk Liability	611,007		56,809	352,667		282,449
Statutory Payments to Municipalities	119,952		118,594	(456,791)		(415,303)
Sewer Fee Collection Due Municipalities	(518,606)		(429,444)	(407,243)		(1,058,998)
Accrued Vacation Payable	-		-	-		-
All other, net						
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET	<u>1,728,340</u>	<u>-</u>	<u>3,086,716</u>	<u>(4,389,784)</u>	<u>-</u>	<u>(3,843,753)</u>
Net Increase (Decrease) in Cash	<u>3,522,628</u>	<u>(787,336)</u>	<u>2,846,871</u>	<u>2,550,365</u>	<u>(2,065,167)</u>	<u>(1,427,180)</u>
Cash - Beginning of Period	102,175,694		94,524,838	103,136,850		98,798,888
Cash - End of Period	<u>105,698,322</u>		<u>97,371,708</u>	<u>105,698,322</u>		<u>97,371,708</u>
Change In Cash - Increase (Decrease)	<u>3,522,628</u>		<u>2,846,871</u>	<u>2,561,472</u>		<u>(1,427,180)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
BALANCE SHEETS
AS OF FEBRUARY 28, 2023 AND JANUARY 31, 2023**

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FEBRUARY 2023
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ASSETS	February 28	January 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Two Months
UTILITY PLANT - At Cost					
Plant in service	\$ 725,838,898	\$ 723,794,914	\$ 721,035,585	\$ 2,043,984	\$ 4,803,312
Less - Accumulated depreciation	243,221,021	241,192,161	239,178,460	2,028,860	4,042,561
Right-Of-Use Asset -OPPD Downtown	1,347,719	1,347,737	1,347,737	(18)	(18)
Accumulated Amortization - ROU Asset - OPPD Downtown	596,984	570,771	544,551	26,214	52,433
Net utility plant in service	<u>483,368,612</u>	<u>483,379,719</u>	<u>482,660,311</u>	<u>(11,107)</u>	<u>708,300</u>
Construction in progress	71,470,263	69,205,443	68,480,230	2,264,821	2,990,033
Construction materials - at average cost	<u>6,051,030</u>	<u>5,610,784</u>	<u>5,635,584</u>	<u>440,246</u>	<u>415,446</u>
Net utility plant	<u>560,889,905</u>	<u>558,195,945</u>	<u>556,776,125</u>	<u>2,693,960</u>	<u>4,113,779</u>
NONCURRENT ASSETS					
Bond Project Fund	66,712,368	71,506,217	75,355,264	(4,793,849)	(8,642,896)
Lease receivable	2,673,904	2,673,904	2,673,904	-	-
Other Non-Current Assets	2,609,345	1,921,473	3,447,422	687,872	(838,077)
Total noncurrent assets	<u>71,995,617</u>	<u>76,101,595</u>	<u>81,476,590</u>	<u>(4,105,977)</u>	<u>(9,480,972)</u>
CURRENT ASSETS					
Cash & Short Term Investments	129,586,637	130,435,129	140,028,452	(848,492)	(10,441,814)
U.S. Government securities and certificates of deposit	-	-	-	-	-
Bond Closing Fund - Restricted	-	-	-	-	-
Bond Sinking Fund - Restricted	2,618,298	1,755,312	893,724	862,985	1,724,574
Accounts receivable - utility service	52,520,835	51,908,199	35,854,936	612,636	16,665,899
Accounts receivable - other	1,013,598	423,632	2,951,626	589,966	(1,938,028)
Allowance for doubtful accounts	(3,676,685)	(3,616,130)	(3,526,830)	(60,555)	(149,855)
Interdepartmental Receivable from Water Dept	201,192	-	-	201,192	201,192
Lease receivable	17,952	17,952	17,952	-	-
Interest receivable	27,349	20,512	13,675	6,837	13,675
Accrued unbilled revenues	45,018,986	53,317,062	58,026,345	(8,298,076)	(13,007,359)
Natural gas in storage	4,324,427	4,383,490	4,433,054	(59,063)	(108,627)
Natural gas in pipeline storage	5,463,203	10,102,052	15,425,713	(4,638,849)	(9,962,510)
Propane in storage	5,141,555	5,141,555	5,141,555	-	-
Materials and supplies - at average cost	5,225,766	4,821,454	4,795,720	404,312	430,046
Prepayments	3,182,408	3,366,646	3,561,535	(184,239)	(379,127)
Total current assets	<u>250,665,520</u>	<u>262,076,866</u>	<u>267,617,456</u>	<u>(11,411,346)</u>	<u>(16,951,936)</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	64,267,299	64,267,299	64,267,299	-	-
OPEB	10,809,737	10,809,737	10,809,737	-	-
Total Deferred Inflows	<u>75,077,036</u>	<u>75,077,036</u>	<u>75,077,036</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 958,628,078</u>	<u>\$ 971,451,441</u>	<u>\$ 980,947,207</u>	<u>\$ (12,823,363)</u>	<u>\$ (22,319,129)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
BALANCE SHEETS
AS OF FEBRUARY 28, 2023 AND JANUARY 31, 2023**

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LIABILITIES AND NET WORTH	February 28	January 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Two Months
NONCURRENT LIABILITIES					
Long Term Debt - Revenue Bonds Net of Disc/Premium	150,782,614	150,909,684	151,036,754	(127,070)	(254,140)
Lease liability	520,689	538,141	555,537	(17,452)	(34,848)
Net pension liability	46,608,564	46,608,564	46,608,564	-	-
Net OPEB liability	45,117,427	44,880,967	44,644,507	236,460	472,920
Total noncurrent liabilities	<u>243,029,294</u>	<u>242,937,356</u>	<u>242,845,362</u>	<u>91,938</u>	<u>183,932</u>
CURRENT LIABILITIES					
Accounts payable	37,200,963	51,178,449	67,224,379	(13,977,486)	(30,023,416)
Interdepartmental Payable to Water Dept	-	3,420,965	4,170,965	(3,420,965)	(4,170,965)
Current maturities of Revenue Bonds	4,780,000	4,780,000	4,780,000	-	-
Lease liability - current portion	286,632	285,749	284,865	883	1,768
Unearned Gas Purchase Discount	-	-	-	-	-
Customer deposits	13,644,552	13,537,663	13,353,566	106,889	290,986
Customer credit balances	5,609,208	6,917,990	8,121,170	(1,308,782)	(2,511,962)
Statutory payments to municipalities	1,896,688	1,063,728	2,009,691	832,960	(113,003)
Accrued interest on leases	830	553	277	277	553
Accrued Interest on Revenue Bonds	1,385,682	923,788	461,894	461,894	923,788
Accrued vacation payable	4,851,990	4,851,990	4,851,990	-	-
Total current liabilities	<u>69,656,546</u>	<u>86,960,877</u>	<u>105,258,796</u>	<u>(17,304,331)</u>	<u>(35,602,250)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>216,595</u>	<u>216,595</u>	<u>208,284</u>	<u>-</u>	<u>8,311</u>
SELF - INSURED RISKS	<u>4,501,573</u>	<u>4,185,120</u>	<u>4,248,222</u>	<u>316,453</u>	<u>253,351</u>
OTHER LIABILITIES	<u>77,491</u>	<u>(723,469)</u>	<u>999,936</u>	<u>800,960</u>	<u>(922,445)</u>
DEFERRED INFLOWS OF RESOURCES					
Contributions In Aid of Construction	41,830,295	41,900,212	41,960,602	(69,917)	(130,307)
Pension	30,525,098	30,525,098	30,525,098	-	-
OPEB	22,916,242	22,916,242	22,916,242	-	-
Deferred inflows - lease	2,734,364	2,739,046	2,743,728	(4,682)	(9,364)
Total Deferred Inflows	<u>98,005,999</u>	<u>98,080,598</u>	<u>98,145,670</u>	<u>(74,599)</u>	<u>(139,671)</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>543,140,580</u>	<u>539,794,364</u>	<u>529,240,936</u>	<u>3,346,215</u>	<u>13,899,643</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 958,628,078</u>	<u>\$ 971,451,441</u>	<u>\$ 980,947,207</u>	<u>\$ (12,823,363)</u>	<u>\$ (22,319,129)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2023 AND 2022**

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	February 2023		February 2022	Two Months 2023		Two Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Gas sales revenue	\$ 38,083,699	\$ 44,208,046	\$ 39,190,776	\$ 93,851,537	\$ 97,880,387	\$ 90,386,861
(Over)/under gas recovery	(849,224)	-	2,277,257	891,190	-	2,279,853
Infrastructure charge	1,287,178	1,316,476	1,142,896	2,513,499	2,632,040	2,225,381
Other operating revenues	635,605	554,308	678,008	1,399,844	1,188,758	1,366,663
Total operating revenues	39,157,259	46,078,829	43,288,937	98,656,069	101,701,185	96,258,759
Less: Bad debt expense	(70,909)	(168,802)	(29,120)	(165,437)	(372,565)	(81,697)
Total operating revenues, net	39,086,350	45,910,027	43,259,817	98,490,632	101,328,620	96,177,062
Less: Natural gas purchased for resale	28,981,474	32,717,233	30,967,679	71,361,480	72,746,172	67,828,876
CPEP Rebates	-	-	(355,267)	-	(350,000)	(355,267)
Operating revenue, net of gas cost	10,104,876	13,192,794	12,647,405	27,129,152	28,932,448	28,703,453
REVENUE DEDUCTIONS						
Operating expense	3,281,532	3,405,354	3,352,579	6,444,369	6,797,388	6,337,547
Maintenance expense	1,075,778	1,317,797	1,224,678	2,371,230	2,688,735	2,269,576
Other Non-operating expense (income)	-	-	-	(9,097)	-	-
Depreciation	1,624,237	1,729,026	1,548,575	3,234,292	3,355,550	3,100,752
Statutory payments & fuel taxes	840,917	863,800	729,687	1,911,668	1,912,527	1,507,936
Bond issuance costs - 2022 Gas Bond	-	-	-	-	-	-
Interest expense - 2018 GIR Bond	73,581	73,581	78,100	147,162	147,162	156,201
Interest expense - 2022 Gas Bond	261,243	261,243	-	522,486	522,486	-
Interest expense - lease	2,119	-	-	4,281	-	-
Interest expense	2,574	2,840	1,272	5,323	5,927	5,281
Total revenue deductions	7,161,980	7,653,640	6,934,892	14,631,713	15,429,774	13,377,292
Net revenues	2,942,896	5,539,154	5,712,513	12,497,439	13,502,674	15,326,161
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	236,428	133,347	996	1,081,063	294,312	2,062
FUNDS PROVIDED						
Net income (loss)	3,179,323	5,672,501	5,713,510	13,578,502	13,796,986	15,328,223
Depreciation and amortization charges	2,091,333	2,406,222	1,963,147	4,167,049	4,680,390	3,931,553
Net Pension Obligation	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
Deferred inflows - lease	(4,682)	-	-	(9,364)	-	-
OPEB	-	-	-	-	-	-
Lease Interest income accrual (non cash)	(6,837)	-	-	(13,675)	-	-
Lease Interest receipt	-	-	-	-	-	-
Contribution in aid of construction - mains	12,454	-	11,678	34,402	-	39,230
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	-	-	1,000,127	8,311	-	1,067,199
Gas Bond Proceeds 2022	-	-	-	-	-	-
Total funds provided	5,271,591	8,078,723	8,688,462	17,765,225	18,477,377	20,366,205
FUNDS EXPENDED						
Plant additions and replacements	4,137,619	6,042,362	5,179,862	7,045,586	9,732,921	6,438,613
Plant additions and replacements - Cast Iron	730,044	1,013,331	437,756	1,399,952	2,013,663	974,152
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
Natural gas inventory increase (decrease)	(4,697,912)	(5,707,321)	(2,023,515)	(10,071,137)	(12,885,123)	(4,808,176)
Bond retirement - GIR Bond 2018	-	-	-	-	-	-
Bond interest - 2018 Expense accrual (non cash)	(73,581)	(81,744)	(78,100)	(147,162)	(163,488)	(156,201)
Bond interest - 2018 Payment	-	8,163	-	-	16,326	-
Bond Retirement - Gas Bond 2022	-	(140,549)	-	-	(281,097)	-
Lease Interest Accrual	(277)	-	-	(553)	-	-
Lease Interest Payment	-	-	-	-	-	-
Bond Interest Accrual - Gas Bond 2022	(261,243)	(120,694)	-	(522,486)	(241,388)	-
Bond Interest Payment - Gas Bond 2022	-	-	-	-	-	-
Transfer to/from 2018 Bond Sinking Fund	-	-	-	-	-	-
Total funds expended	(165,349)	1,013,548	3,516,003	(2,295,801)	(1,808,187)	2,448,388
Subtotal - Funds Provided less Funds Expended	5,436,940	7,065,176	5,172,459	20,061,026	20,285,563	17,917,817

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2023 AND 2022**

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FEBRUARY 2023
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	February 2023		February 2022	Two Months 2023		Two Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Bond Project Fund 2022	4,793,850	3,169,687	-	8,642,896	6,273,301	-
Net Change in Bond Project Fund	4,793,850	3,169,687	-	8,642,896	6,273,301	-
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Closing Fund	-			-		
Bond Sinking Fund	(862,985)	(860,227)	(187,205)	(1,724,574)	(1,720,454)	(374,400)
Accounts Receivable - Utility Service	(612,636)		(355,980)	(16,665,899)		(15,287,133)
Accounts Receivable - Other	(589,966)		(113,098)	1,938,028		1,208,044
Allowance for Uncollectible Accounts	60,555		29,230	149,855		82,722
I/Co Receivable from Water Department	-		-	-		-
Accrued Unbilled Revenue	8,298,076		1,865,424	13,007,359		(5,100,761)
Materials and Supplies	(404,312)		(28,833)	(430,046)		(147,989)
Prepayments	184,239		(921,652)	379,127		(455,875)
Lease Receivable	-		-	-		-
Lease Receivable Noncurrent	-		-	-		-
Other Noncurrent Assets	(687,872)		(1,194,987)	872,258		47,186
LIABILITY ACCOUNTS						
Accounts Payable	(13,977,486)		(4,284,309)	(30,123,297)		(5,421,416)
I/Co Payable to Water Department	(3,455,265)		(2,061,381)	(3,985,315)		(260,745)
Customer Deposits	106,889		63,013	290,986		167,249
Customer Credit Balances	(1,308,782)		(3,709,461)	(2,511,962)		(3,688,154)
Self Insured Risk Liability	316,453		88,405	253,351		149,671
Statutory Payments to Municipalities	832,960		722,982	(113,003)		46,316
Lease Liability - current	(17,452)		-	(34,848)		-
Lease Liability - noncurrent	883		-	1,768		-
Accrued Vacation Payable	-		-	-		-
Other Liabilities	800,960		(2,278,036)	(922,445)		(2,314,167)
All other, net	236,460	-	245,662	472,920	-	491,324
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH	(11,079,281)	(860,227)	(12,120,225)	(39,145,736)	(1,720,454)	(30,858,127)
Net Increase (Decrease) in Cash	(848,492)	9,374,636	(6,947,766)	(10,441,814)	24,838,410	(12,940,311)
Cash - Beginning of Period	130,435,129		121,346,005	140,028,452		127,338,550
Cash - End of Period	129,586,637		114,398,239	129,586,637		114,398,239
Change In Cash - Increase (Decrease)	(848,492)		(6,947,766)	(10,441,814)		(12,940,311)