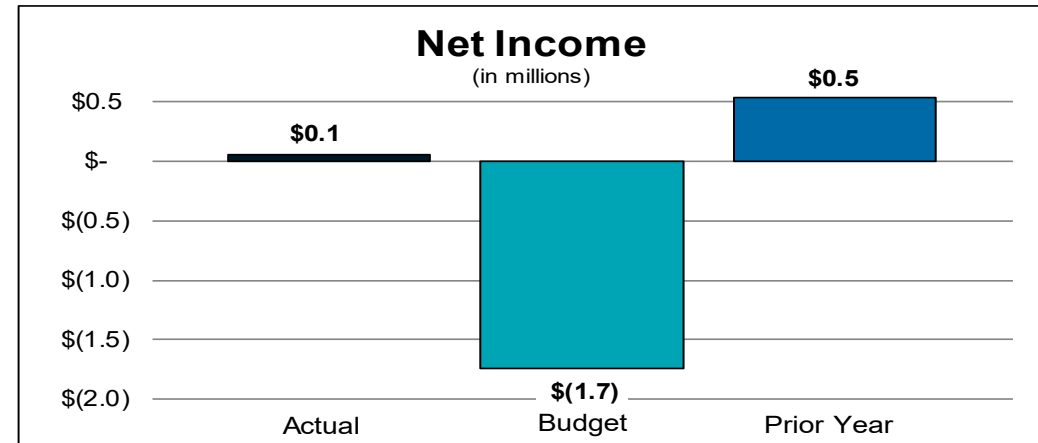
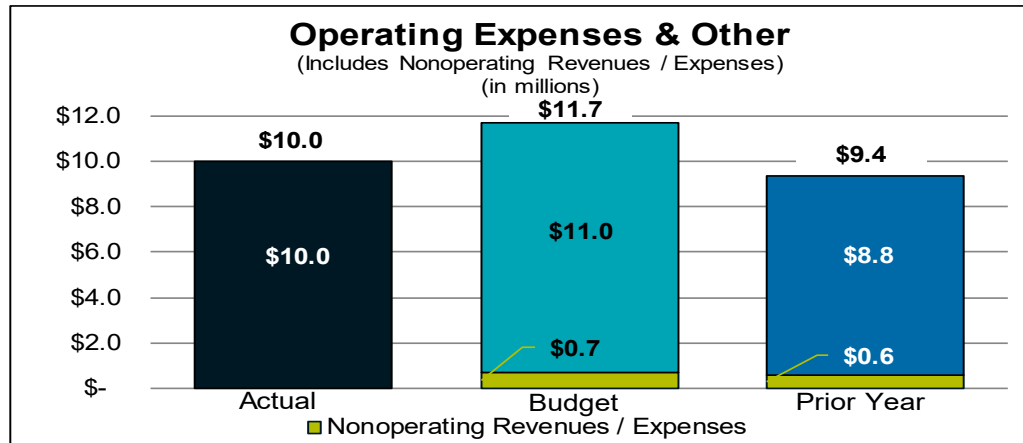
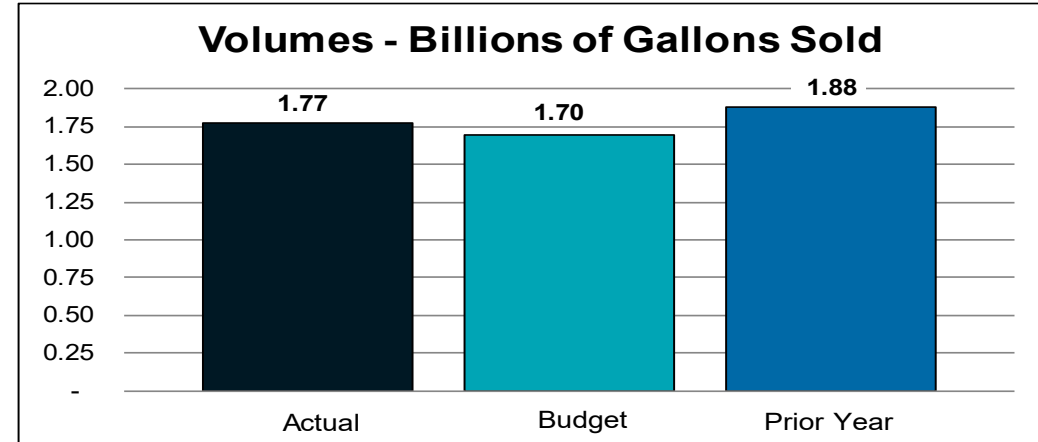
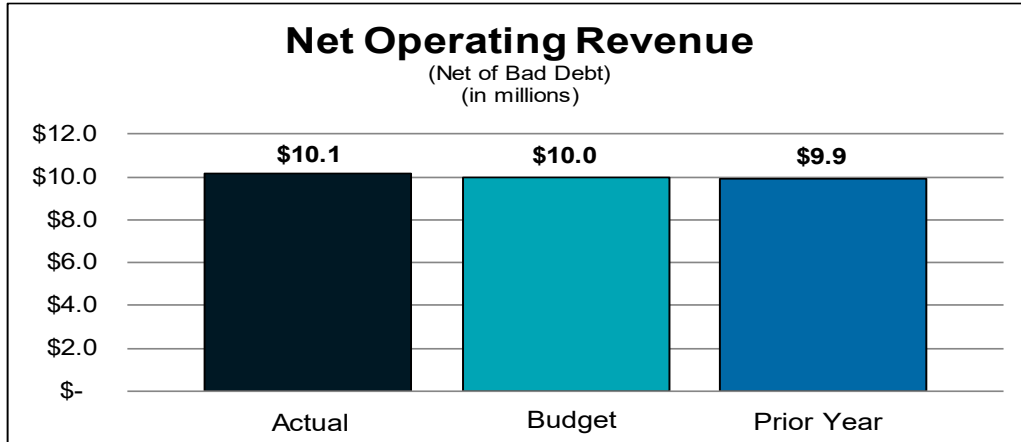


REPORT ON INCOME & FINANCE

MARCH 2023

WATER OPERATIONS

CURRENT MONTH – MARCH 2023



WATER OPERATIONS – EXECUTIVE SUMMARY

MARCH 2023

Revenue:

	Millions
• March Water sales revenues of \$10.1 million were favorable to budget by \$0.1 million, or 1.7%, as follows:	
• Increased metered sales of water due to volumes that were up 4.5% vs. budget	\$ 0.3
• All other non-volume related	\$ (0.2)
• March Water sales revenues of \$10.1 million were favorable to prior year by \$0.2 million, or 2.2%, as follows:	
• 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%), partially offset by decreased metered sales of water due to volumes that were down 5.5% vs. prior year	\$ 0.1
• 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)	\$ 0.2
• All other non-volume related	\$ (0.1)

Volumes:

- Water volumes were favorable to budget by 4.5% and unfavorable to prior year by 5.5%

Operating Expenses & Other:

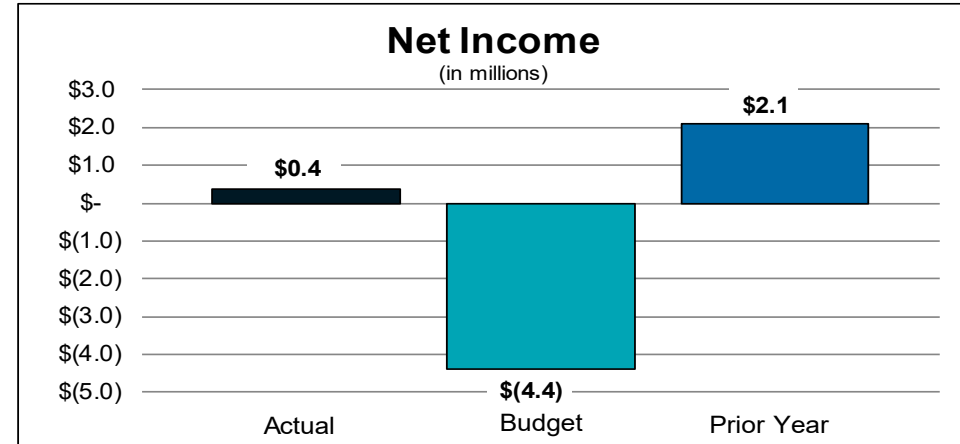
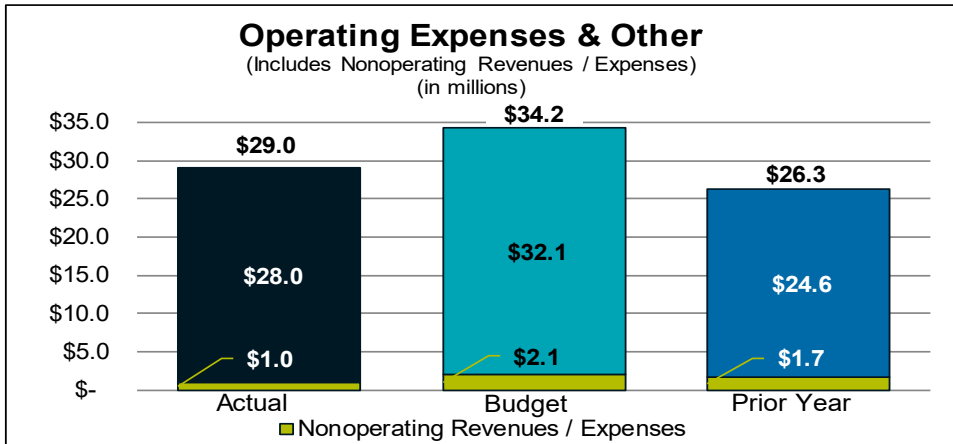
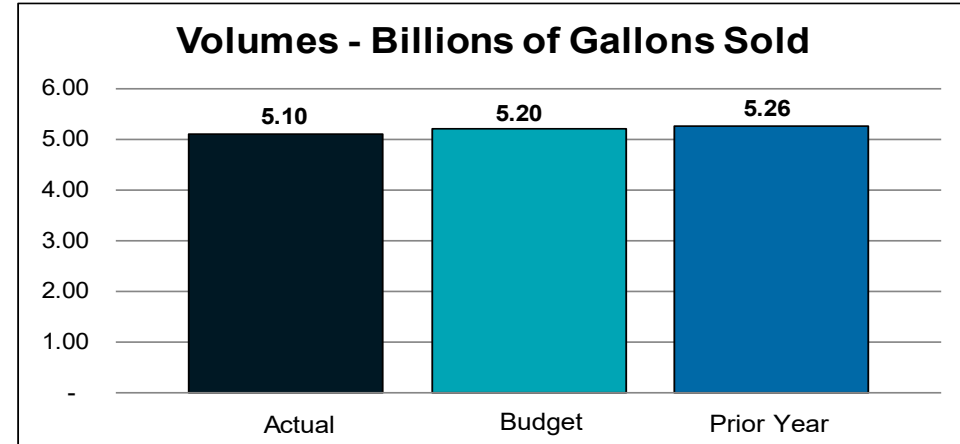
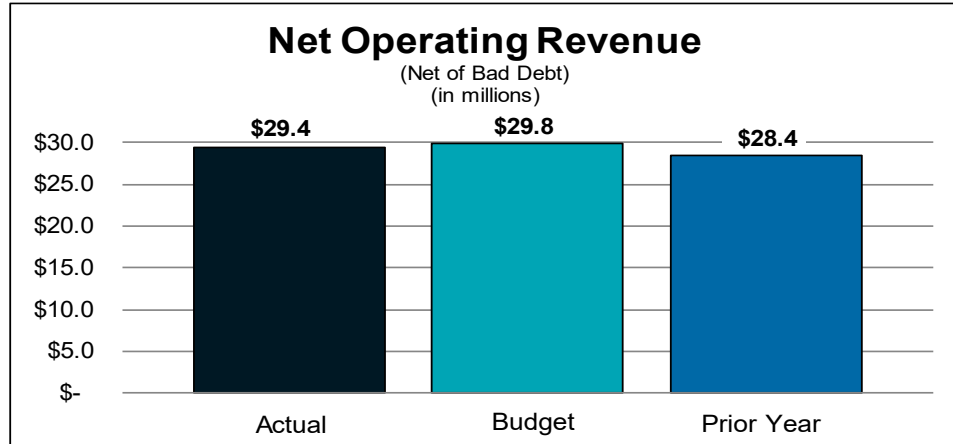
• March operating and other expenses of \$10.0 million were favorable to budget by \$1.7 million, or 13.9%, as follows:	
• Decreased Depreciation expense (capital spending is \$11.5 million below budget through March)	\$ 0.7
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields	\$ 0.6
• Decreased Purification Operating expense primarily due to lower chemical expense as a result of improved water quality on the Missouri river and planned outages for plant maintenance during the month of March at Florence and Platte West	\$ 0.5
• Increased Administrative & General expense primarily driven by decreased amounts charged to capital projects partially offset by reimbursement of costs associated with the City of Lincoln water study	\$ (0.2)
• Increased Distribution Maintenance expense primarily due to a higher number of water main breaks (48 in March vs. 10-year average of 38) and the timing of paving cuts	\$ (0.2)
• All other, net	\$ 0.3
• March operating and other expenses of \$10.0 million were unfavorable to prior year by \$0.6 million, or 7.4%, as follows:	
• Increased Distribution Maintenance expense primarily due to a higher number of water main breaks (48 in March 2023 vs. 41 in March 2022) and the timing of paving cuts	\$ (0.4)
• Increased Administrative & General expense primarily driven by decreased amounts charged to capital projects partially offset by reimbursement of costs associated with the City of Lincoln water study	\$ (0.3)
• Increased WIR Water service reconnects/service replacements due to timing of various water main projects	\$ (0.2)
• Increased interest expense due to issuance of 2022 Water Revenue Bonds in October 2022	\$ (0.2)
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields	\$ 0.7
• All other, net	\$ (0.2)

Net Income:

- March's net income of \$0.1 million was favorable to budget by \$1.8 million and unfavorable to prior year by \$0.4 million.

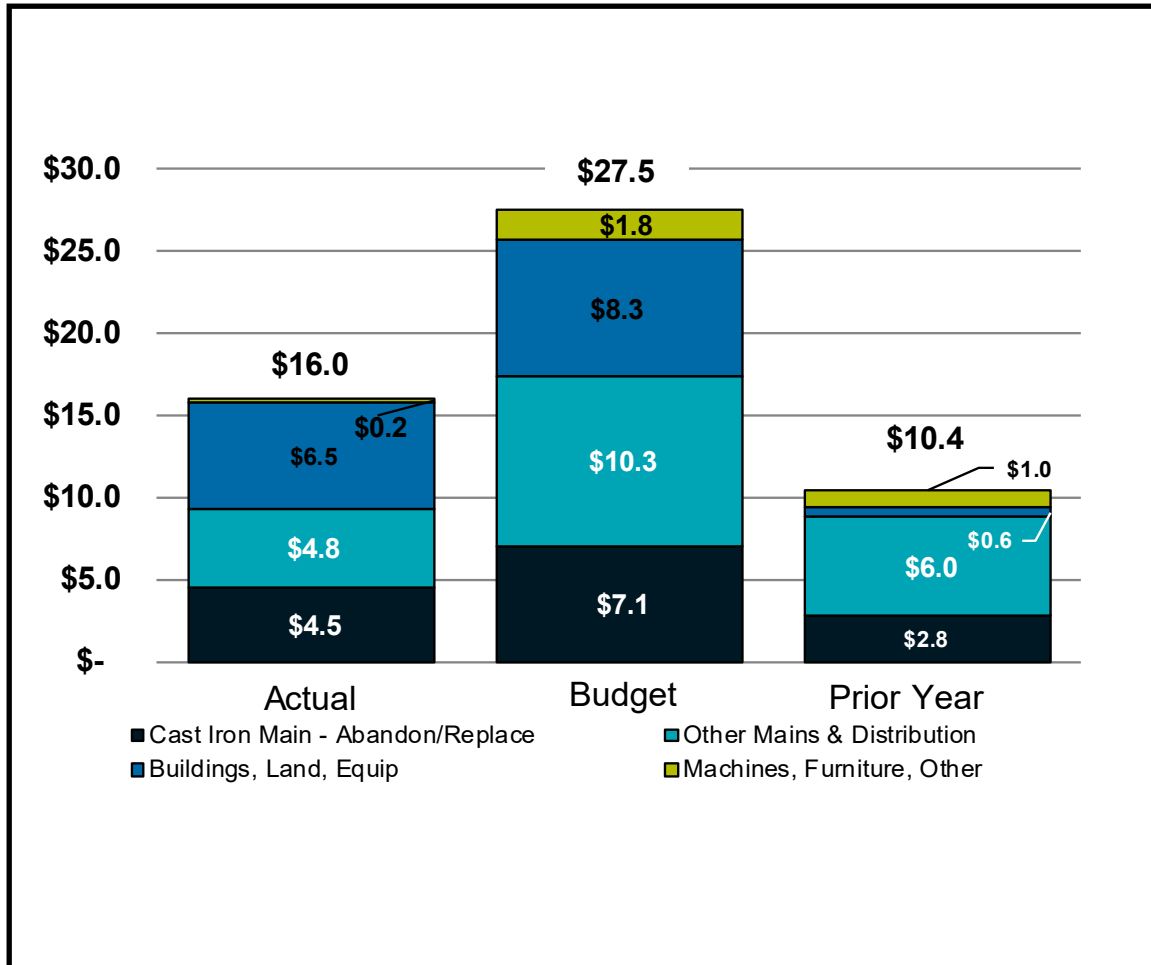
WATER OPERATIONS

YEAR-TO-DATE – MARCH 2023



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE MARCH 2023



- Year-to-date capital expenditures of \$16.0 million were \$11.5 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ 3.9
Land Acquisition - SW Reservoir (timing)	\$ (1.5)
Walnut Hill Reservoir Roof Removal (timing)	\$ (0.5)
Highway 370 Booster Pump - Land Purchase (timing)	\$ (0.5)
Platte South - Administration Building Design & Construction (timing)	\$ (0.9)
Platte South - New Vertical Wells Design (timing)	\$ (0.3)
Florence - Primary Basin - Cathodic Protection Replacement (timing)	\$ (0.3)
Platte South - New Electrical Building Design (timing)	\$ (0.2)
Platte South - Site Entrance & Fencing Design & Construction (timing)	\$ (0.2)
Platte West - Residuals Handling Study (timing)	\$ (0.5)
Buildings, Land & Equipment-All Other	\$ (0.8)
Mains-Cast Iron	\$ (2.6)
Mains - All other	\$ (5.5)
Construction Machines (timing)	\$ (1.4)
All other, net	\$ (0.2)
Total	\$ (11.5)

CASH POSITION – WATER DEPARTMENT

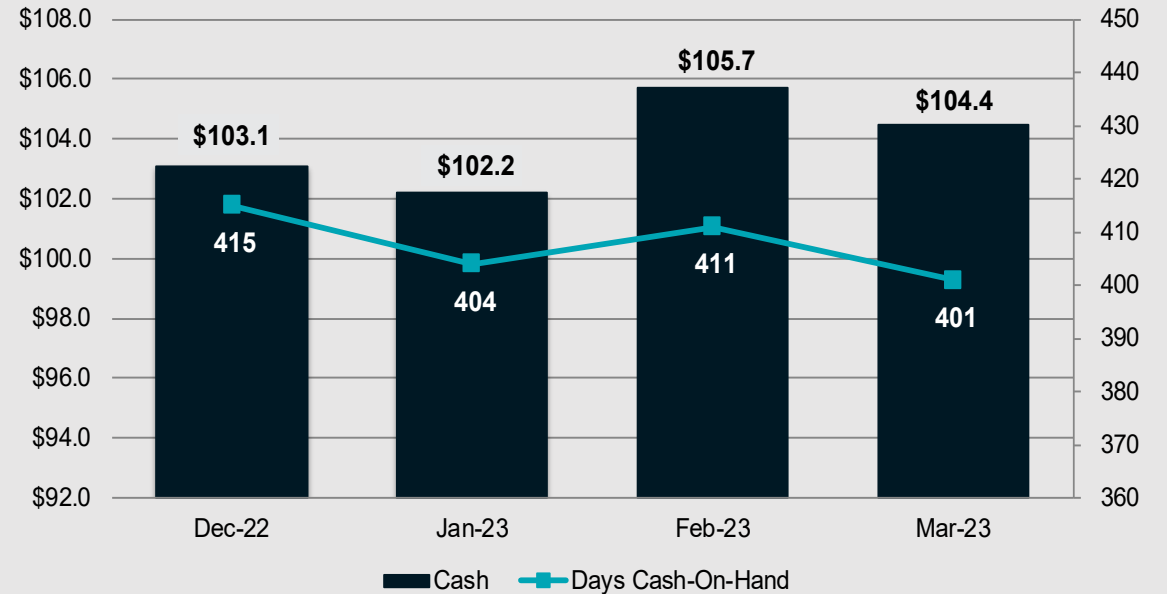
MARCH 31, 2023

- Cash and restricted funds totaled \$167.8 million; unrestricted cash totaled \$104.4 million, as depicted below:

(\$ in millions)	12/31/2022	3/31/2023	Change
Cash Per Balance Sheet	\$ 167.4	\$ 167.8	\$ 0.4
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 58.4	\$ 51.2	\$ (7.2)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.7	\$ 9.0	\$ 6.3
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	\$ 63.4	\$ (0.9)
Unrestricted Cash	\$ 103.1	\$ 104.4	\$ 1.3
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.7	\$ 7.8	\$ 0.1
Sewer Fees Collected but not Remitted	\$ 18.0	\$ 19.1	\$ 1.1
Customer Advances for Construction*	\$ 29.6	\$ 37.9	\$ 8.3
WIR Funds Collected but not Expended	\$ 33.3	\$ 33.1	\$ (0.2)
Cash Reserves	\$ 14.5	\$ 6.5	\$ (8.0)
Days Cash on Hand (Unrestricted Cash)	415	401	(14)
Cash Required to meet 180 Day Goal	\$ 44.8	\$ 46.8	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 58.3	\$ 57.6	

Water - Unrestricted Cash

(\$ in millions)



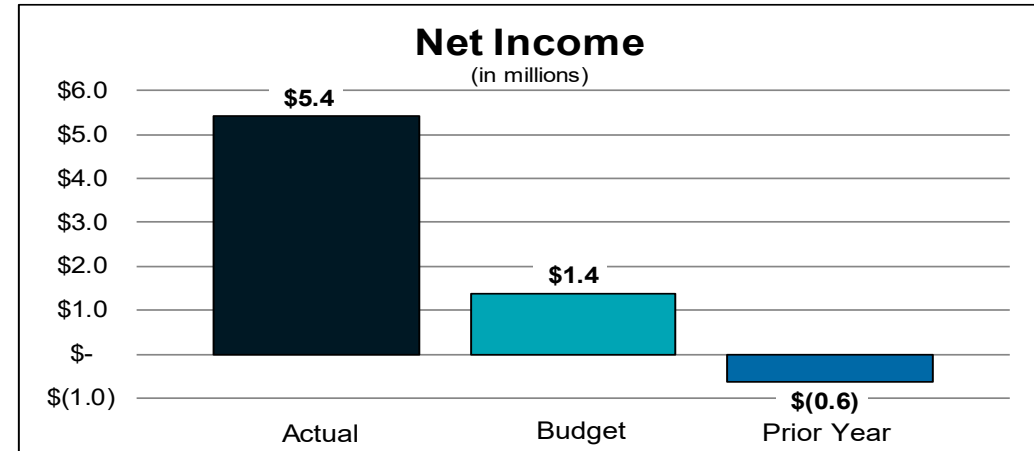
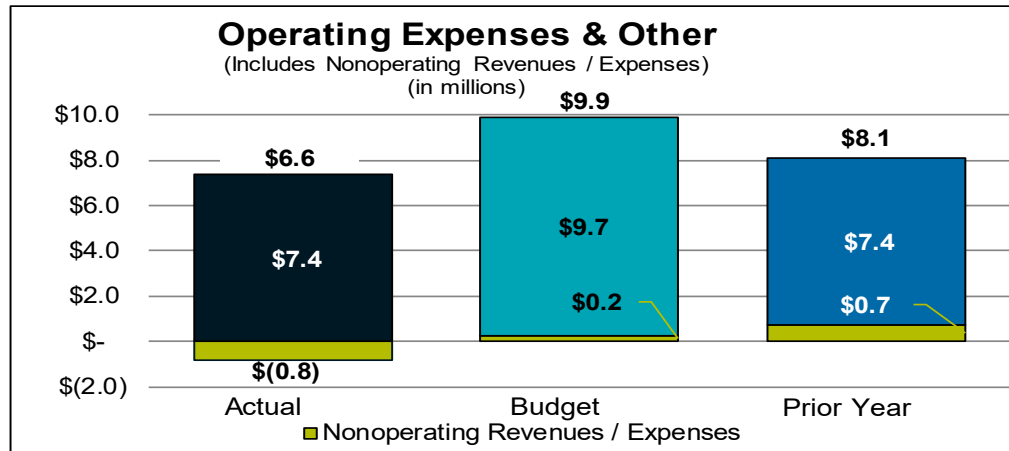
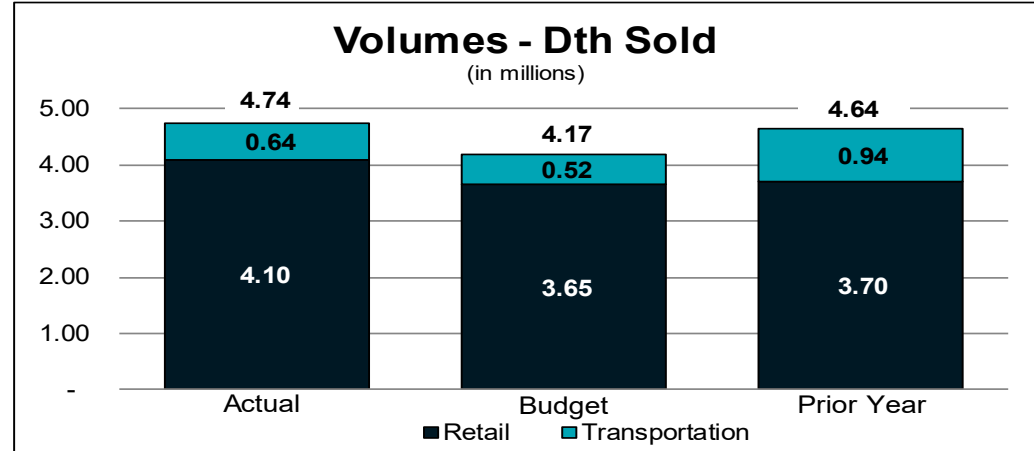
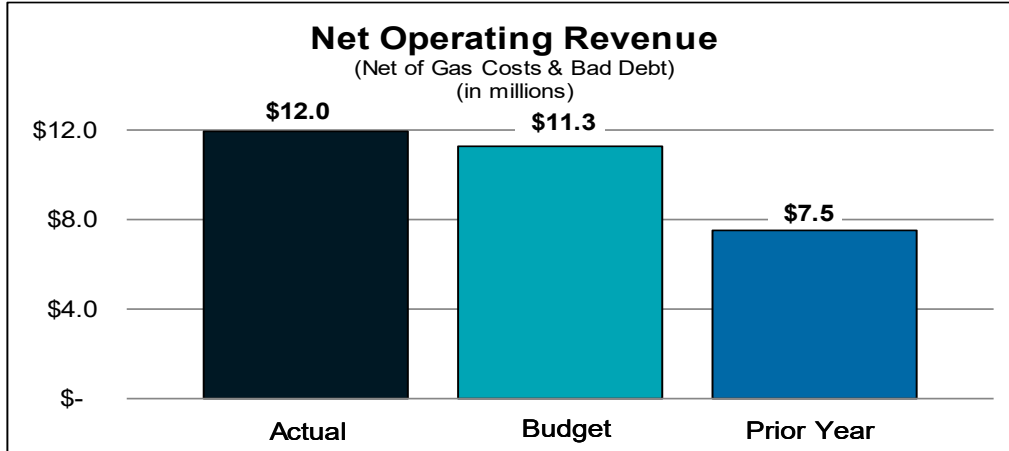
* Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On March 31, 2023, \$14.8 million has been expended from Cash Reserves for work-in-progress.

**Cash Reserves as of March 31, 2023 were negatively impacted by \$1.8 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in April 2023.

***Cash Reserves as of March 31, 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 OPERATIONS

CURRENT MONTH – MARCH 2023



GAS OPERATIONS – EXECUTIVE SUMMARY

MARCH 2023

Revenue:

	Millions
<ul style="list-style-type: none"> • March Gas net revenues of \$12.0 million were favorable to budget by \$0.7 million, or 6.2%, as follows: <ul style="list-style-type: none"> • Increased net sales revenue due to volumes that were up 13.6% vs. budget 	\$ 0.7
<ul style="list-style-type: none"> • March Gas net revenues of \$12.0 million were favorable to prior year by \$4.5 million, or 59.6%, as follows: <ul style="list-style-type: none"> • The impact of the January 2, 2023 rate increase (2.5% increase to the Margin component of rates) coupled with increased net sales revenue due to volumes that were up 2.3% vs. prior year • 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) • All other non-volume related 	\$ 4.4
	\$ 0.2
	\$ (0.1)

Volumes:

- Gas volumes were favorable to budget by 13.6% and favorable to prior year by 2.3%

Operating Expenses & Other:

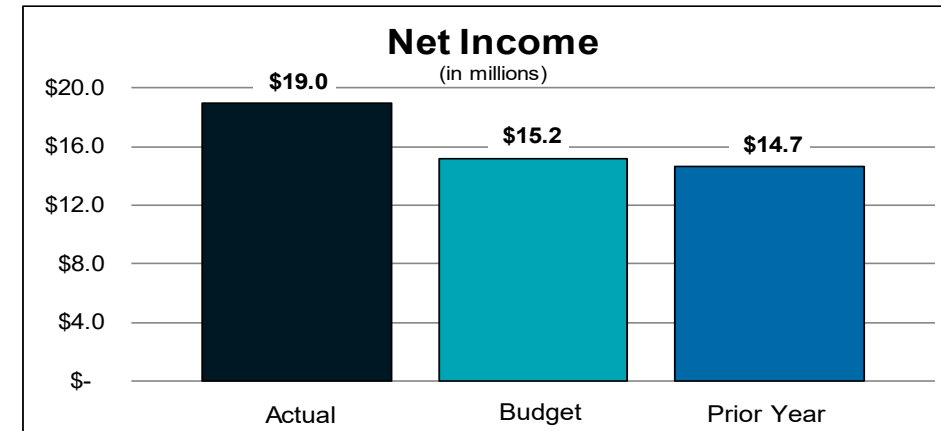
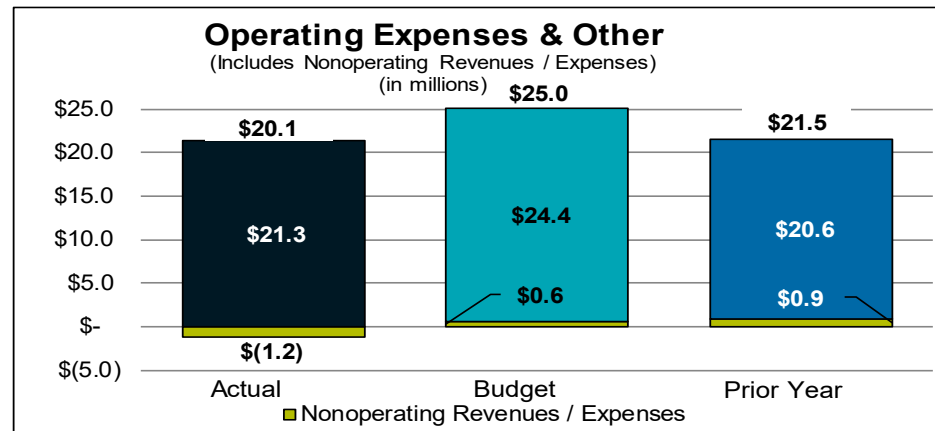
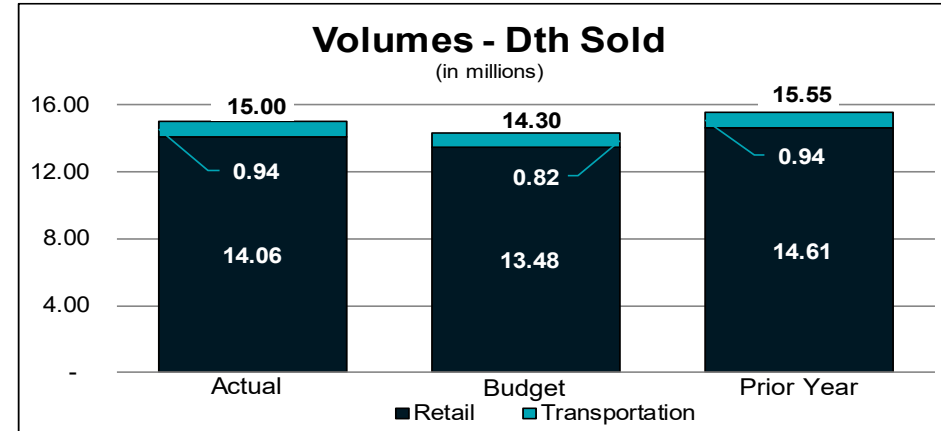
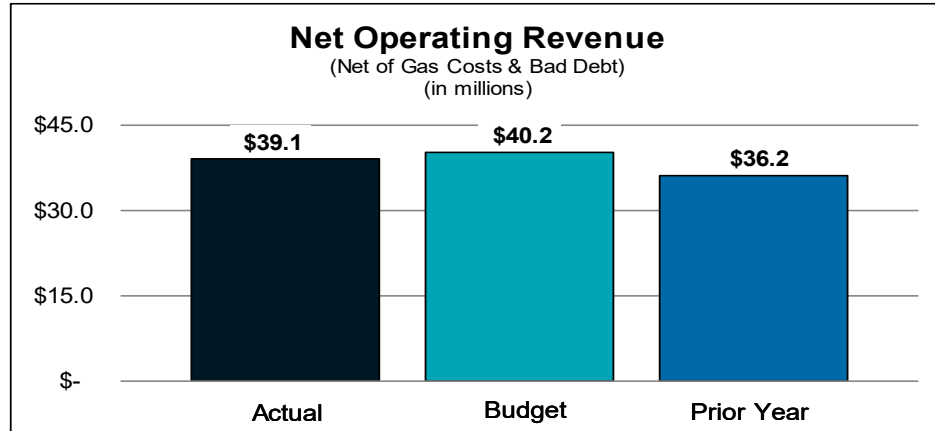
<ul style="list-style-type: none"> • March operating and other expenses of \$6.6 million were favorable to budget by \$3.3 million, or 33.9%, as follows: <ul style="list-style-type: none"> • Decreased Administrative & General expense primarily due to the timing of payments related to outstanding litigation, partially offset by decreased amounts charged to capital projects (which serves to increase operating expenses) • Increased earnings on invested cash balances due to investment proceeds from the 2022 Gas Revenue Bonds and higher yields • Decreased Depreciation & Amortization expense (capital spending is \$6.0 million below budget through March) 	\$ 1.9
	\$ 1.1
	\$ 0.3
<ul style="list-style-type: none"> • March operating and other expenses of \$6.6 million was favorable to prior year by \$1.5 million, or 19.6% , 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 • Decreased bond issuance costs due to issuance of the 2022 Gas Revenue Bonds in March 2022 • Decreased GIR Gas service reconnects/service replacements due to timing of various gas main projects • Increased interest expense due to issuance of 2022 Gas Revenue Bonds in March 2022 • All other, net 	\$ 1.2
	\$ 0.7
	\$ 0.3
	\$ (0.3)
	\$ (0.4)

Net Income:

- March's net income of \$5.4 million was \$4.0 million favorable to budget and \$6.0 million favorable to prior year

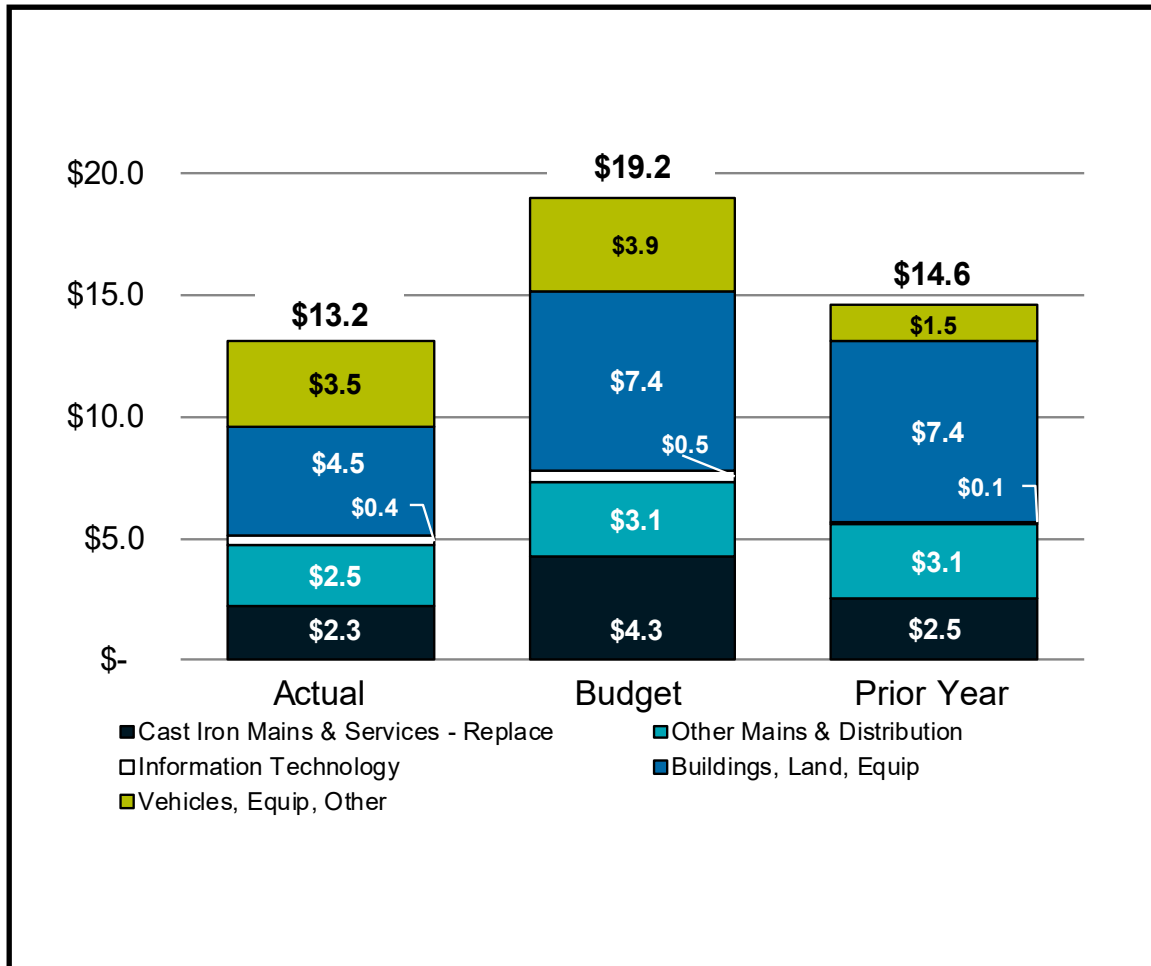
GAS OPERATIONS

YEAR-TO-DATE – MARCH 2023



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE MARCH 2023



- Year-to-date capital expenditures of \$13.2 million were \$6.0 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)	\$ (0.7)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (timing)	\$ (0.4)
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ 0.3
Buildings, Land and Equipment - All Other	\$ (0.3)
Information Technology - SAP Invoice Redesign (timing)	\$ (0.1)
Information Technology - SCADA Lifecycle Refresh (timing)	\$ (0.1)
Information Technology - Network Lifecycle Refresh (timing)	\$ (0.1)
Information Technology - GEF Implementation (timing)	\$ 0.2
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (2.0)
Mains - Other Mains & Distribution	\$ (0.6)
Motor Vehicles (timing)	\$ (0.8)
All Other-Misc.	\$ 0.4
Total	\$ (6.0)

CASH POSITION – GAS DEPARTMENT

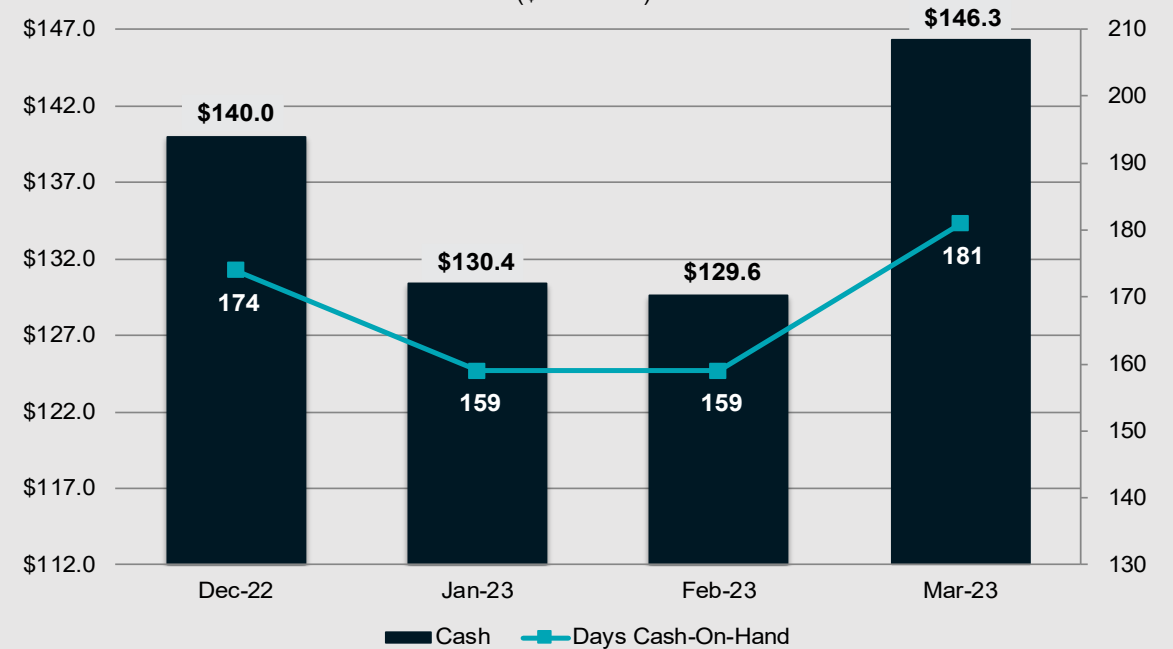
MARCH 31, 2023

- Cash and restricted funds totaled \$213.8 million; unrestricted cash totaled \$146.3 million, as depicted below:

(\$ Millions)	12/31/2022	3/31/2023	Change
Cash per Balance Sheet	\$ 216.3	\$ 213.8	\$ (2.4)
Less Restricted Cash:			
2022 Bond Project Funds (Proceeds Remaining)	\$ 75.4	\$ 64.0	\$ (11.3)
Bond Sinking Fund-2018 bonds (To pay interest & principal payments)	\$ 0.9	\$ 3.5	\$ 2.6
Subtotal Restricted Cash	\$ 76.3	\$ 67.5	\$ (8.8)
Unrestricted Cash	\$ 140.0	\$ 146.3	\$ 6.3
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 21.5	\$ 18.4	\$ (3.1)
Customer Advances for Construction	\$ 0.2	\$ 0.3	\$ 0.1
Cash Reserves	\$ 118.3	\$ 127.6	\$ 9.3
Days Cash on Hand (Unrestricted Cash)	174	181	7
Cash Required to meet 180 Day Goal	\$ 144.6	\$ 145.8	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ (4.6)	\$ 0.5	

Gas - Unrestricted Cash

(\$ in millions)



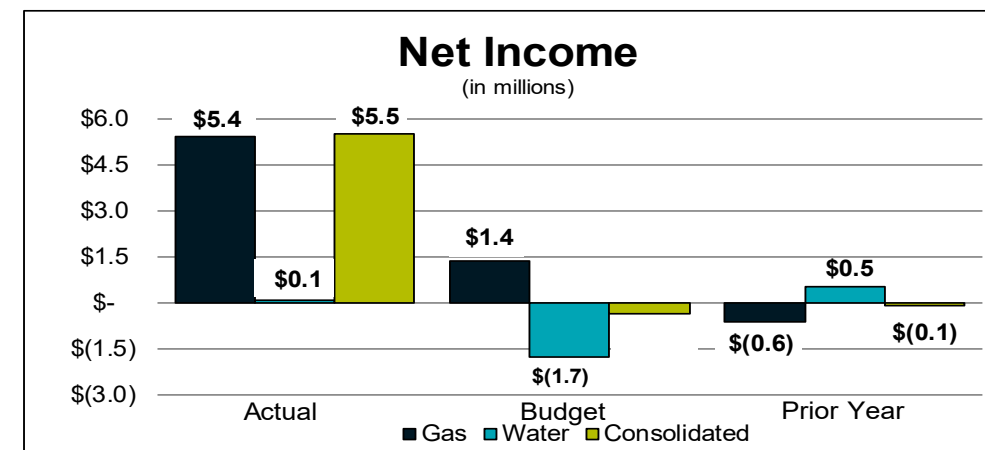
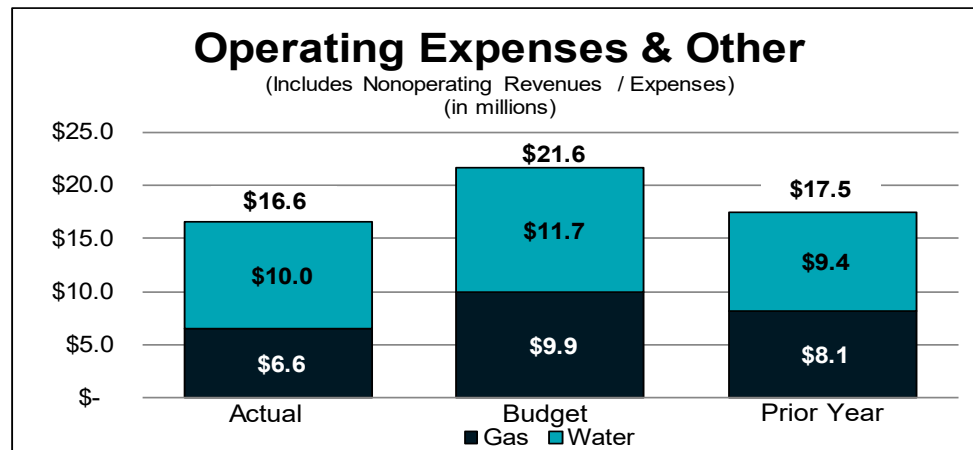
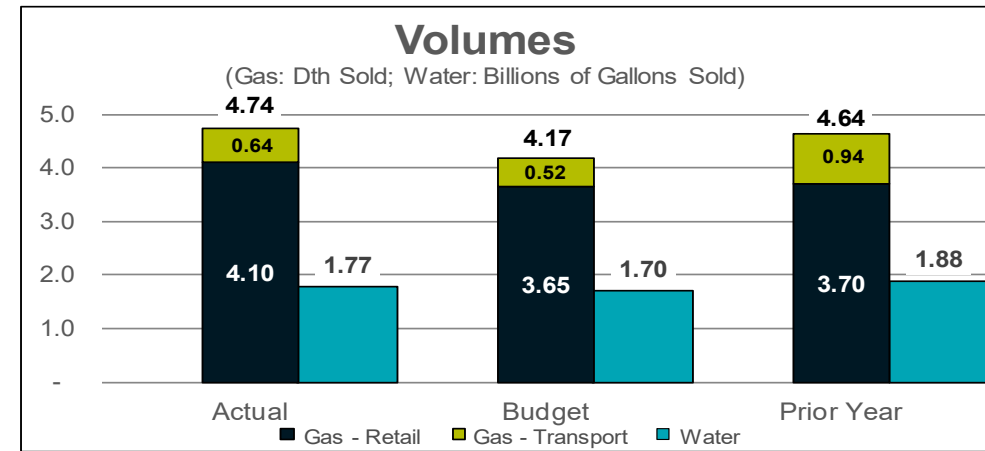
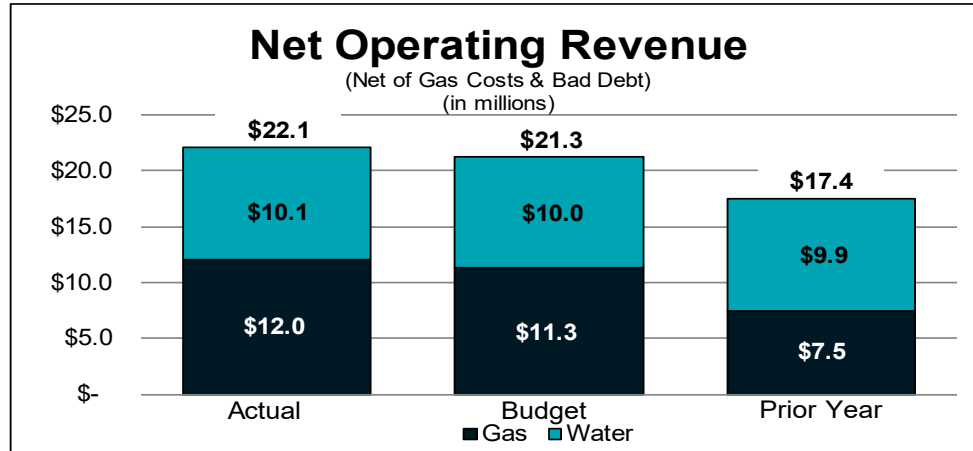
*Cash Reserves were negatively impacted by \$11.1 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

**Cash Reserves as of March 31, 2023 were negatively impacted by \$1.9 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in April 2023. (There is a one-month lag between incurring costs and reimbursement.)

***Cash Reserves as of March 31, 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.

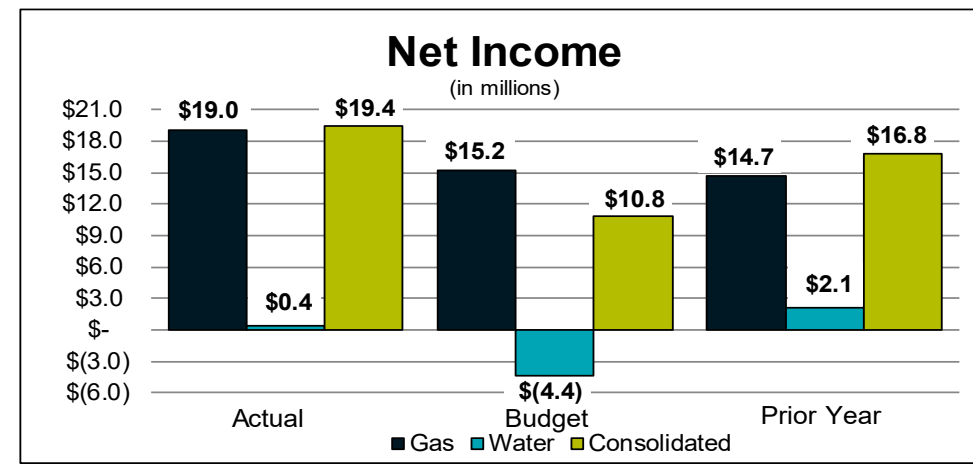
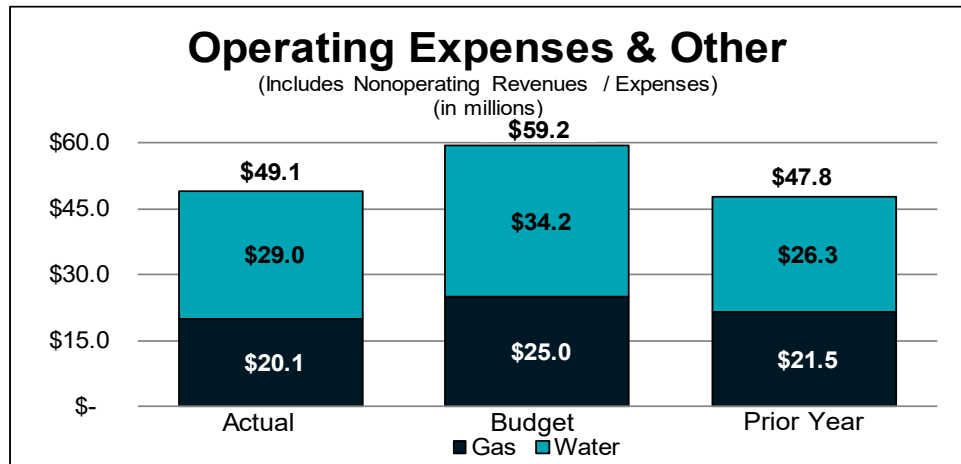
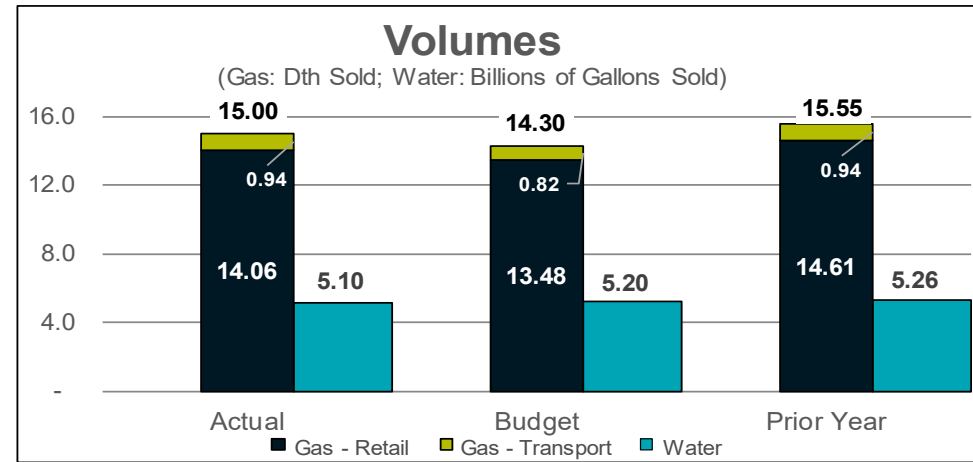
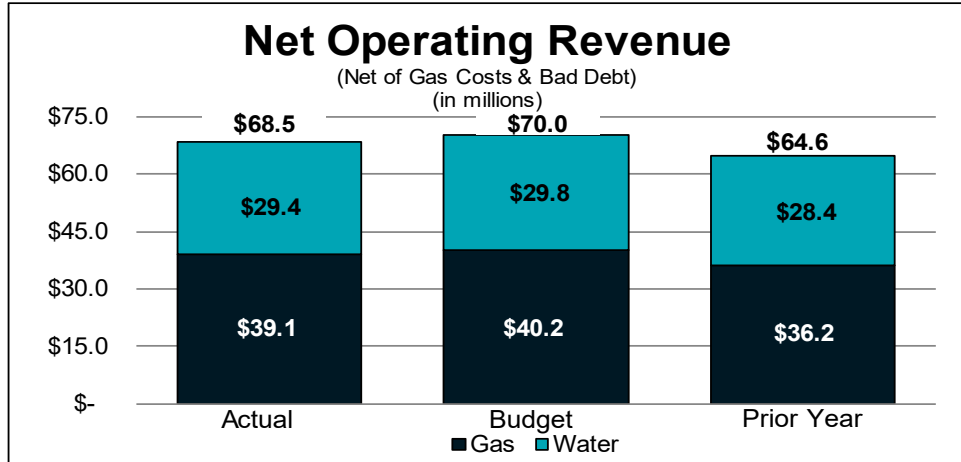
GAS & WATER COMBINED

CURRENT MONTH – MARCH 2023



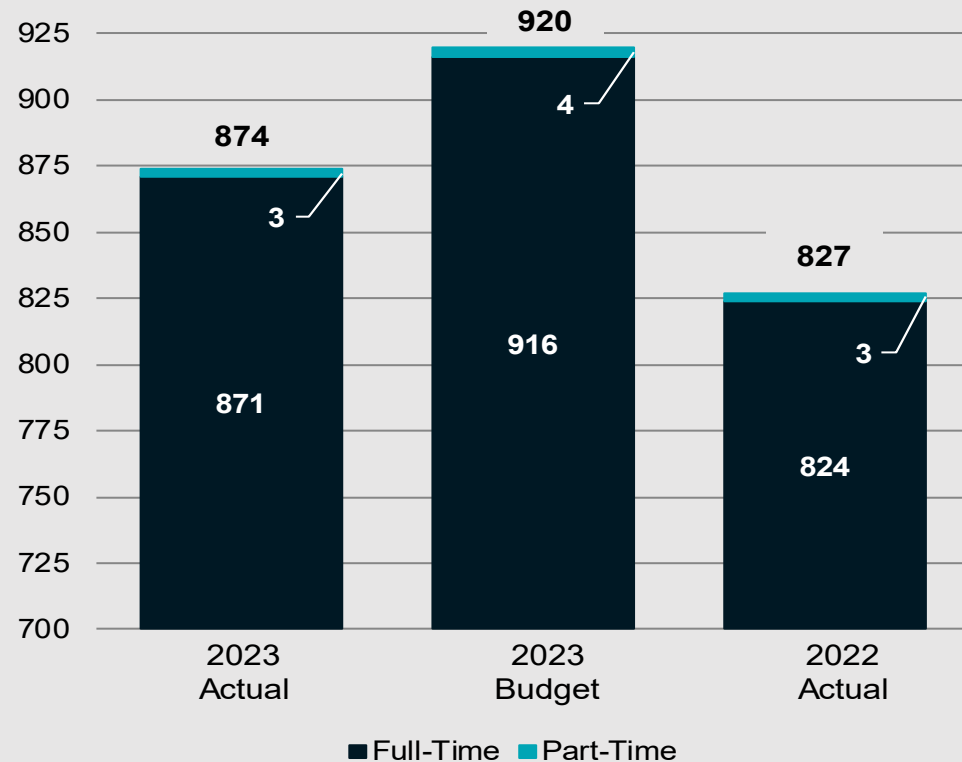
GAS & WATER COMBINED

YEAR-TO-DATE – MARCH 2023



PERSONNEL

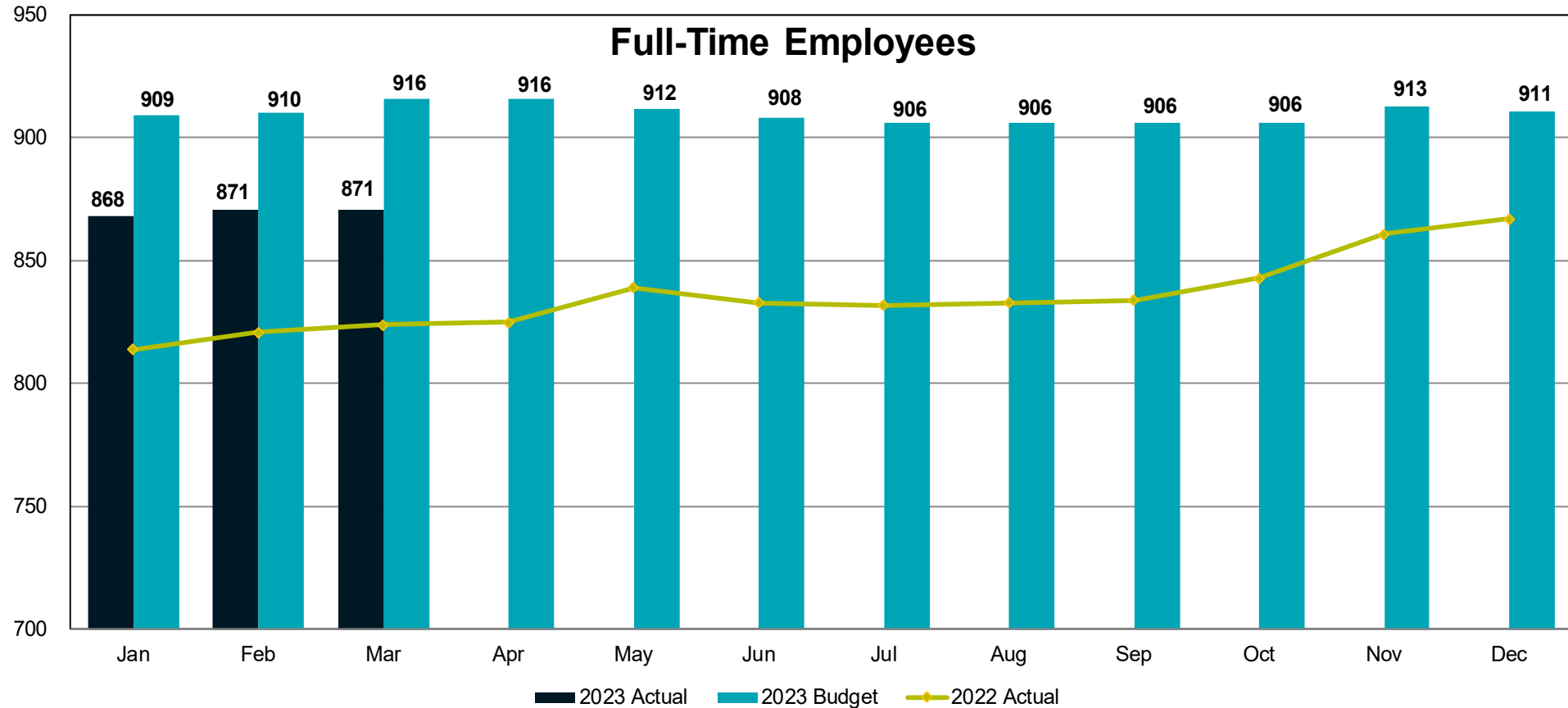
AS OF MARCH 31, 2023 GAS & WATER COMBINED



- The active payroll for March was \$7.0 million, compared with \$7.1 million in budget and \$6.4 million in prior year.
- At March 31st, there were 871 regular full-time employees, compared with 916 in budget and 824 at March 31, 2022.
- At March 31st, there were 3 regular part-time employees, compared with 4 in budget and 3 at March 31, 2022.
- Payroll savings from lower staffing was partially offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

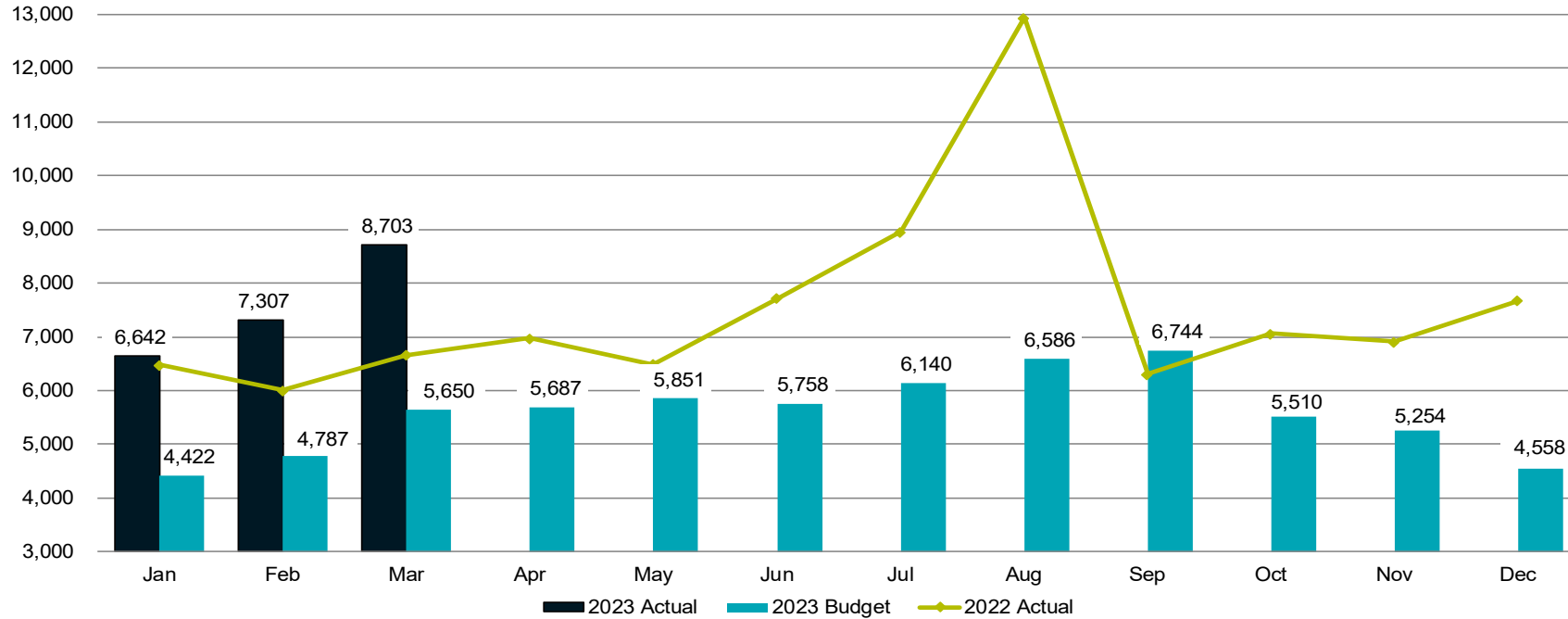
PERSONNEL TREND

THROUGH MARCH 2023
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH FEBRUARY 2023 (GAS & WATER COMBINED)



Month of March

	2023 Actual	2023 Budget	2022 Actual	vs. Budget	vs. 2022
Overtime Hours	8,703.0	5,650.0	6,657.7	(3,053.0)	(2,045.3)
Overtime Dollars	\$ 499,413	\$ 371,689	\$ 374,220	\$ (127,724)	\$ (125,193)

Year-To-Date March

	2023 Actual	2023 Budget	2022 Actual	Favorable/(Unfavorable)	
				vs. Budget	vs. 2021
Overtime Hours	22,652.0	14,859.0	19,149.5	(7,793.0)	(3,502.5)
Overtime Dollars	\$ 1,298,453	\$ 920,300	\$ 1,077,560	\$ (378,153)	\$ (220,893)

OVERTIME HOURS TREND (continued)

MARCH 2023

(GAS & WATER COMBINED)

Overtime hours for the month totaled 8,703.0 as compared with 5,650.0 in budget and 6,657.7 in prior year.

Overtime hours were 3,053.0 greater than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Safety, Security & Locating (1)	(1,385.5)
Construction (2)	(849.0)
Water Distribution (3)	(379.5)
Customer Service (4)	(293.0)
Field Services (5)	(112.0)
All other, net	(34.0)
	<u>(3,053.0)</u>

- (1) Increased overtime hours in Locating primarily due to a higher number of tickets than anticipated
- (2) Increased overtime hours primarily due to an increase in the number of water main breaks (48 in March vs. 10-year average of 38)
- (3) Increased overtime due to open positions, emergencies (main breaks), and maintenance
- (4) Increased overtime hours due to open positions while call volumes have remained consistent
- (5) Increased overtime due to increased emergency gas orders, increased water main breaks and water inspections

METROPOLITAN

UTILITIES DISTRICT

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
FINANCIAL VARIANCE REPORT
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

	Current Month			Current Month				March Year to Date			March Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		March 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	\$ 8,363,279	\$ 8,037,332	\$ 8,221,536	4.06 %	\$ 325,947	1.72 %	\$ 141,743	\$ 24,067,113	\$ 24,371,450	\$ 23,484,438	(1.25)%	\$ (304,337)	2.48 %	\$ 582,674
Infrastructure charge	1,445,845	1,429,490	1,268,383	1.14 %	16,355	13.99 %	177,462	4,192,384	4,285,447	3,769,756	(2.17)%	(93,063)	11.21 %	422,628
Other	325,025	497,552	431,239	(34.68)%	(172,527)	(24.63)%	(106,214)	1,125,415	1,185,578	1,184,653	(5.07)%	(60,163)	(5.00)%	(59,238)
Total revenues	10,134,150	9,964,374	9,921,159	1.70 %	169,776	2.15 %	212,991	29,384,912	29,842,475	28,438,847	(1.53)%	(457,563)	3.33 %	946,065
Revenue Deductions														
Operating & Maintenance	8,505,757	8,839,539	7,339,726	(3.78)%	(333,781)	15.89 %	1,166,032	23,560,762	25,651,264	20,271,245	(8.15)%	(2,090,503)	16.23 %	3,289,517
Other	1,523,053	2,167,653	1,482,055	(29.74)%	(644,600)	2.77 %	40,998	4,501,797	6,499,834	4,378,608	(30.74)%	(1,998,038)	2.81 %	123,189
Total expenses	10,028,810	11,007,192	8,821,780	(8.89)%	(978,381)	13.68 %	1,207,030	28,062,558	32,151,099	24,649,853	(12.72)%	(4,088,540)	13.84 %	3,412,706
Other Expense (Income)	51,689	693,924	564,860	(92.55)%	(642,235)	(90.85)%	(513,171)	957,278	2,090,400	1,680,158	(54.21)%	(1,133,122)	(43.02)%	(722,880)
Net Income (Loss)	\$ 53,650	\$ (1,736,742)	\$ 534,518	(103.09)%	\$ 1,790,392	(89.96)%	\$ (480,868)	\$ 365,075	\$ (4,399,023)	\$ 2,108,836	(108.30)%	\$ 4,764,099	(82.69)%	\$ (1,743,761)
Thousands of gallons sold	1,774,493	1,697,450	1,877,386	4.54 %	77,043	(5.48)%	(102,893)	5,102,026	5,202,310	5,259,803	(1.93)%	(100,284)	(3.00)%	(157,777)
Number of customers	225,460	225,100	223,113	.16 %	360	1.05 %	2,347							
Plant Additions & Replacements	\$ 6,913,492	\$ 10,312,003	\$ 5,431,536	(32.96)%	\$ (3,398,511)	27.28 %	\$ 1,481,956	\$ 16,016,959	\$ 27,533,419	\$ 10,373,022	(41.83)%	\$ (11,516,461)	54.41 %	\$ 5,643,937

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
FINANCIAL VARIANCE REPORT
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

	Current Month			Current Month				March Year to Date			March Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		March 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	\$ 27,359,239	\$ 30,104,008	\$ 26,208,161	(9.12)%	\$ (2,744,769)	4.39 %	\$ 1,151,078	\$ 121,210,776	127,984,395	\$ 116,595,023	(5.29)%	\$ (6,773,619)	3.96 %	\$ 4,615,754
(Over)/under gas recovery	(1,080,192)	-	(2,449,266)		(1,080,192)	(55.90)%	1,369,074	(189,003)	-	(169,413)		(189,003)	11.56 %	(19,590)
Infrastructure charge	1,333,779	1,314,883	1,136,704	1.44 %	18,896	17.34 %	197,074	3,847,278	3,946,923	3,362,086	(2.52)%	(99,645)	14.43 %	485,192
Other	462,994	455,089	575,009	1.74 %	7,906	(19.48)%	(112,014)	1,697,401	1,271,282	1,859,975	33.52 %	426,119	(8.74)%	(162,574)
Total revenues, net	28,075,820	31,873,979	25,470,608	(11.92)%	(3,798,159)	10.23 %	2,605,212	126,566,452	133,202,599	121,647,670	(4.98)%	(6,636,147)	4.04 %	4,918,782
Less: Natural gas purchased for resale	16,088,557	20,585,702	17,960,129	(21.85)%	(4,497,145)	(10.42)%	(1,871,572)	87,450,037	93,331,874	85,789,004	(6.30)%	(5,881,837)	1.94 %	1,661,033
CPEP Rebates	-	-	-	-	-	-	-	-	(350,000)	(355,267)		350,000	(100.00)%	355,267
Operating revenues, net of gas cost	11,987,263	11,288,277	7,510,480	6.19 %	698,986	59.61 %	4,476,783	39,116,415	40,220,725	36,213,933	(2.75)%	(1,104,310)	8.01 %	2,902,482
Revenue Deductions														
Operating & Maintenance	5,061,857	7,345,501	5,123,882	(31.09)%	(2,283,644)	(1.21)%	(62,026)	13,877,455	16,831,623	13,731,005	(17.55)%	(2,954,168)	1.07 %	146,450
Other	2,318,220	2,320,361	2,242,187	(.09)%	(2,141)	3.39 %	76,033	7,464,181	7,588,438	6,850,875	(1.64)%	(124,257)	8.95 %	613,306
Total operating expenses	7,380,077	9,665,862	7,366,070	(23.65)%	(2,285,785)	.19 %	14,007	21,341,636	24,420,061	20,581,880	(12.61)%	(3,078,425)	3.69 %	759,756
Other expense (income)	(828,370)	245,332	779,802	(437.65)%	(1,073,702)	(206.23)%	(1,608,173)	(1,239,279)	626,595	939,222	(297.78)%	(1,865,873)	(231.95)%	(2,178,501)
Net Income (Loss)	\$ 5,435,557	\$ 1,377,084	\$ (635,392)	294.71 %	4,058,473	955.47 %	6,070,949	\$ 19,014,058	\$ 15,174,070	\$ 14,692,831	25.31 %	3,839,988	29.41 %	4,321,228
Total Retail Sales Adjusted for Unbilled S	4,100,081	3,655,101	3,699,799	12.17%	444,980	10.82 %	400,282	14,062,555	13,474,880	14,611,551	4.36 %	587,675	(3.76)%	(548,996)
Total Transportation Sales	643,744	519,531	938,244	23.91%	124,213	(31.39)%	(294,500)	936,172	820,524	938,244	14.09 %	115,648	(.22)%	(2,072)
Total Sales Adjusted for Unbilled Sales	4,743,825	4,174,632	4,638,043	13.63%	569,193	2.28 %	105,782	14,998,727	14,295,404	15,549,795	4.92 %	703,323	(3.54)%	(551,068)
Heating degree days	870	787	736	10.55 %	83	18.21 %	134	3,009	3,025	3,047	(.53)%	(16)	(1.25)%	(38)
Number of customers	239,745	240,074	237,913	-0.14%	(329)	.77 %	1,832							
Plant Additions & Replacements	\$ 4,766,513	\$ 7,487,881	\$ 7,171,980	(36.34)%	(2,721,368)	(33.54)%	\$ (2,405,467)	\$ 13,212,050	\$ 19,234,465	\$ 14,584,744	(31.31)%	\$ (6,022,414)	(9.41)%	\$ (1,372,694)

2023 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2022	Actual January	Actual February	Actual 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	\$1,333,779	\$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	\$15,663,341	\$206,862,606
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	37,456,025	37,570,133	35,562,254								
Investment Earnings on Project Fund	(\$186,943)	232,336	(103,837.74)	390,829.00										\$ 519,327	\$332,384
Expenditures															
GCI Mains per G-21	\$115,087,054	381,768	1,018,184	(132,403.00)	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	\$10,480,454	\$125,567,508
Abandonments - approximate	\$15,762,976	45,798.55	21,383.23	4.15	75,000.00	75,000.00	75,000.00	75,000.00	500,000.00	75,000.00	75,000.00	85,000.00	500,000.00	\$1,602,186	\$17,365,162
GIR services per G-21	\$91,047,675	288,139	476,968	224,722	720,800	720,800	720,800	720,800	720,800	720,800	720,800	720,800	729,600	\$7,485,830	\$98,533,504
GIR service reconnections per G-3	\$22,953,270	39,849	35,765	81,707	188,447	198,222	179,064	236,943	203,675	204,712	229,517	231,373	261,016	\$2,090,290	\$25,043,560
Regulator Stations Infrastructure per G-21	\$691,231	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$691,231
TOTAL EXPENDITURES	\$245,542,206	755,554.95	1,552,299.93	174,030.15	2,007,879.00	2,017,653.09	1,998,496	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	2,514,469	\$21,658,759	\$267,200,965
NET CURRENT YEAR	(\$54,500,149)	\$470,767	(\$265,122)	\$1,159,748	(\$697,348)	(\$708,169)	(\$688,988)	(\$746,132)	(\$1,136,419)	(\$712,182)	(\$733,982)	(\$743,436)	(\$1,194,156)	(\$5,995,418)	(\$60,495,567)
LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)	(54,500,149)	(54,029,382)	(54,294,504)	(53,134,756)	(53,832,104)	(54,540,272)	(55,229,260)	(55,975,393)	(57,111,812)	(57,823,994)	(58,557,976)	(59,301,412)	(60,495,567)		
GIR Capital Expenditures Funded by Bond	49,312,893	1,643,594	3,165,954	2,128,578	(114,109)	2,007,879	2,017,653	1,998,496	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	23,486,423	
Total Funded By Bond (includes E through I above)	\$49,312,893	1,643,594	3,165,954	2,128,578	(114,109)	2,007,879	2,017,653	1,998,496	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	23,486,423	\$72,799,316
Transfer to 2018 Bond Sinking Fund for Bond Interest & Principal Payments	\$9,708,867	187,474	187,778	188,197	187,161	187,161	187,161	187,161	187,161	187,161	187,161	187,161	187,161	\$2,247,896	\$11,956,763
Transfer to 2022 Bond Sinking Fund for Bond Interest & Principal Payments	\$2,961,296	311,441	311,946	312,637	310,957	310,957	310,957	310,957	310,957	310,957	310,957	310,957	310,957	\$3,734,635	\$6,695,931
LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)	(17,857,419)	(16,241,973)	(13,840,865)	(11,053,372)	(12,362,947)	(11,561,354)	(10,730,806)	(9,976,560)	(9,554,721)	(8,316,915)	(7,524,870)	(6,717,476)	(6,348,945)		(6,348,945)
GIR Mains Installed-Qtr (Miles)*				5.40											
GIR Mains Installed-YTD (Miles)*	53.08			5.40		5.40			5.40				5.40		
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-Qtr (Miles)*				0.85											
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-YTD (Miles)*	63.12			0.85		0.85			0.85				0.85		
Cast Iron Miles of Main Remaining**	135.26			134.41		134.41			134.41				134.41		

*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	Actual 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	1,445,845	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	\$17,157,759	\$213,564,085
Water Infrastructure Revenue - Commodity	\$39,504,966	643,627	574,985	665,074	656,820	759,815	1,432,367	1,901,187	2,096,294	1,824,531	1,392,227	698,956	649,240	\$13,295,123	\$52,800,089
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
Expenditures															
WCI Mains per W-2	\$159,495,051	967,434	967,099	2,561,063	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	\$20,994,180	\$180,489,230
Abandonments - approximate	\$5,399,109	12,043	102,028	133,914	58,513	58,513	58,513	58,513	58,513	58,513	58,513	58,513	58,513	\$774,597	\$6,173,706
Service Reconnections W-3	\$34,714,698	39,691	592,350	739,317	639,610	638,686	639,983	677,819	677,865	655,356	650,573	651,495	656,297	\$7,259,042	\$41,973,739
Infrastructure Integrity	\$1,761,572	27,730	26,303	48,707	39,724	38,030	44,193	40,076	38,627	40,516	42,612	45,931	41,375	\$473,823	\$2,235,395
Water Main Condition Assessment	\$1,200,905	(174,766)	176,635	0	58	350,058	58	58	58	475,058	58	175,058	58	\$1,002,387	\$2,203,292
TOTAL EXPENDITURES	\$202,571,334	872,130	1,864,415	3,483,001	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	30,504,028	233,075,362
NET CURRENT YEAR	\$33,269,258	\$1,129,859	\$98,747	(\$1,372,081)	(\$1,655,953)	(\$1,910,515)	(\$583,255)	\$748,246	\$1,219,002	\$763,852	\$761,865	\$283,077	\$466,010	(\$51,146)	\$33,218,112
LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)	33,269,258	34,399,117	34,497,864	33,125,783	31,469,830	29,559,314	28,976,059	29,724,305	30,943,308	31,707,160	32,469,025	32,752,102	33,218,112		
WIR Mains Installed-Qtr (Miles)*				0.32											
WIR Mains Installed-YTD (Miles)*	31.66			0.32			0.32			0.32				0.32	
High Risk Mains Abandoned-Qtr (Miles)*				0.00											
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 GIR/WIR report. These suggestions are as follows:

**METROPOLITAN UTILITIES DISTRICT
PAYROLL BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

**A-12a
MARCH 2023**

	Month of March			Three Months Ending March		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ 153,711	\$ 141,649	\$ 131,783	\$ 420,039	\$ 402,117	\$ 395,349
Top level reductions	0	(219,392)	0	0	(619,181)	0
	153,711	(77,743)	131,783	420,039	(217,064)	395,349
Law	89,509	91,384	81,637	256,396	262,158	241,259
Human Resources - Vice President - Savine	96,543	99,716	86,697	274,283	283,202	253,879
Senior Vice President - Mendenhall	186,052	191,100	168,334	530,679	545,360	495,138
Safety, Security & Locating	355,535	319,754	283,801	879,816	806,809	798,654
Vice President - Hunter	355,535	319,754	283,801	879,816	806,809	798,654
Purchasing	63,877	62,854	57,747	180,094	177,023	166,737
Meter Services	205,260	231,647	184,757	584,523	654,243	514,143
Stores	91,078	96,367	83,564	264,675	273,080	248,865
Facilities Management	83,418	80,390	69,640	241,113	227,976	201,780
Vice President - Zellars	443,633	471,258	395,708	1,270,405	1,332,322	1,131,525
Field Service Administration	188,893	199,947	182,408	538,254	562,328	433,661
Field Services	716,882	758,123	810,946	2,026,006	2,154,086	2,118,289
Transportation	107,661	125,457	104,675	289,145	351,484	284,518
Transportation Office	73,326	77,156	70,204	210,716	218,846	197,821
Vice President - Melville	1,086,762	1,160,683	1,168,233	3,064,121	3,286,744	3,034,289
Senior Vice President - Ausdemore	1,885,930	1,951,694	1,847,742	5,214,342	5,425,875	4,964,468
Information Technology - Vice President - Pappalil	503,231	585,091	417,814	1,404,155	1,631,215	1,205,856
Business Development	107,861	113,062	80,327	302,407	322,826	244,493
Corporate Communications	61,635	67,588	78,792	174,539	191,470	226,215
Customer Service Administration	31,746	31,061	29,855	91,456	89,458	87,275
Customer Service	246,722	276,951	206,630	697,983	788,016	629,995
Customer Accounting	180,641	180,601	163,876	497,365	509,309	434,349
Branch Delivery	71,286	79,670	57,593	212,980	228,593	163,215
Customer Service	530,395	568,283	457,954	1,499,784	1,615,375	1,314,834
Vice President - Mueller	699,891	748,933	617,073	1,976,730	2,129,671	1,785,542
Senior Vice President - Lobsiger	1,203,122	1,334,023	1,034,887	3,380,885	3,760,886	2,991,398
Rates	22,435	21,439	20,878	65,005	62,277	59,452
Accounting	143,507	153,143	134,629	428,866	437,404	391,700
Senior Vice President - Myers	165,942	174,582	155,507	493,871	499,680	451,152
Gas Operations	54,965	53,518	37,782	155,008	151,562	100,770
Gas Production	188,621	175,321	156,703	525,091	512,495	436,012
Gas Systems Control	49,947	48,999	50,085	151,535	147,144	151,155
Gas Distribution	132,517	130,163	117,441	356,769	359,354	299,460
Vice President - Knight	426,050	408,001	362,011	1,188,403	1,170,555	987,397
Water Operations	20,746	26,309	24,991	70,728	75,192	72,375
Water Pumping - Florence	233,497	230,167	249,933	662,519	666,280	673,080
Maintenance	232,178	235,327	202,298	650,827	667,378	587,731
Water Distribution	264,364	299,769	263,878	759,553	855,116	713,996
Platte South	113,946	112,460	91,218	329,145	320,572	248,943
Platte West	134,381	132,135	138,157	382,743	378,348	369,043
Water Quality	74,727	79,260	66,093	203,018	226,236	190,163
Vice President - Koenig	1,073,839	1,115,428	1,036,568	3,058,533	3,189,122	2,855,331
Infrastructure Integrity	92,401	109,289	95,202	260,881	311,707	261,961
Engineering Administration	58,608	54,493	65,271	161,318	155,276	172,630
Plant Engineering	214,502	229,951	239,983	610,011	658,531	702,237
Engineering Design	237,845	268,343	247,056	695,274	763,420	693,938
Vice President - Niiya	603,356	662,074	647,512	1,727,484	1,888,934	1,830,766
Construction	1,304,818	1,335,001	1,050,582	3,752,565	3,757,312	3,057,076
Vice President - Schovanec	1,304,818	1,335,001	1,050,582	3,752,565	3,757,312	3,057,076
Senior Vice President - Langel	3,408,063	3,520,505	3,096,673	9,726,985	10,005,923	8,730,570
Total Payroll	\$ 7,002,820	\$ 7,094,162	\$ 6,434,926	\$ 19,766,801	\$ 20,020,660	\$ 18,028,075

**METROPOLITAN UTILITIES DISTRICT
EMPLOYEES BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

**A-12b
MARCH 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	7	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	7	-	-	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	32	-	1
Vice President - Hunter	35	-	1	33	-	1	32	-	1
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	36	-	-	36	-	-	31	-	-
Stores	13	-	-	14	-	-	13	-	-
Facilities Management	11	-	-	11	1	-	10	-	-
Vice President - Zellars	67	-	-	68	1	-	61	-	-
Field Service Administration	22	-	-	25	-	-	25	-	-
Field Services	93	-	-	96	-	-	91	-	-
Transportation	19	-	-	19	-	-	17	-	-
Transportation Office	9	-	-	10	-	-	9	-	-
Vice President - Melville	143	-	-	150	-	-	142	-	-
Senior Vice President - Ausdemore	245	-	1	251	1	1	235	-	1
Information Technology - Vice President - Pappal	47	-	1	57	-	4	42	-	1
Business Development	15	-	1	15	-	1	11	-	-
Corporate Communications	6	-	2	6	-	2	9	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	40	-	-	51	-	-	36	-	-
Customer Accounting	29	1	-	28	1	-	27	1	-
Branch Delivery	12	-	-	14	-	-	11	-	-
Customer Service	84	1	-	96	1	-	77	1	-
Vice President - Mueller	105	1	3	117	1	3	97	1	-
Senior Vice President - Lobsiger	152	1	4	174	1	7	139	1	1
Rates	2	-	-	2	-	-	2	-	-
Accounting	16	-	1	17	-	1	16	-	-
Senior Vice President - Myers	18	-	1	19	-	1	18	-	-
Gas Operations	4	-	-	4	-	-	3	-	-
Gas Production	20	-	-	19	-	-	18	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	1
Gas Distribution	15	-	-	15	-	-	15	-	-
Vice President - Knight	45	-	-	44	-	-	42	-	1
Water Operations	1	-	-	2	-	-	2	-	-
Water Pumping - Florence	32	-	-	32	-	-	31	-	-
Maintenance	29	-	-	29	-	-	29	-	-
Water Distribution	33	-	-	40	-	-	32	-	-
Platte South	13	1	-	14	1	-	11	1	-
Platte West	15	1	-	17	1	-	17	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Koenig	132	2	-	143	2	1	131	2	-
Infrastructure Integrity	13	-	3	14	-	3	13	-	1
Engineering Administration	5	-	-	4	-	-	5	-	-
Plant Engineering	26	-	-	28	-	1	32	-	-
Engineering Design	31	-	1	36	-	-	33	-	-
Vice President - Niiya	75	-	4	82	-	4	83	-	1
Construction	176	-	-	176	-	-	149	-	-
Vice President - Schovanec	176	-	-	176	-	-	149	-	-
Senior Vice President - Langel	428	2	4	445	2	5	405	2	2
Total Employees	871	3	10	916	4	16	824	3	5

**METROPOLITAN UTILITIES DISTRICT
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

**A-12b
MARCH 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	7	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	-	-	-	-	-	-
	7	-	-	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	-	-	11	-	-
Vice President - Hunter	12	-	-	12	-	-	11	-	-
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	3	-	-	3	-	-	3	-	-
Stores	2	-	-	2	-	-	2	-	-
Facilities Management	5	-	-	5	-	-	4	-	-
Vice President - Zellars	17	-	-	17	-	-	16	-	-
Field Service Administration	7	-	-	8	-	-	7	-	-
Field Services	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Transportation Office	3	-	-	4	-	-	3	-	-
Vice President - Melville	10	-	-	12	-	-	10	-	-
Senior Vice President - Ausdemore	39	-	-	41	-	-	37	-	-
Information Technology - Vice President - Pappal	47	-	-	57	-	-	42	-	-
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	73	-	-	84	-	-	67	-	-
Rates	2	-	-	2	-	-	2	-	-
Accounting	10	-	-	11	-	-	10	-	-
Senior Vice President - Myers	12	-	-	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	1	-	-	2	-	-	2	-	-
Water Pumping - Florence	8	-	-	8	-	-	8	-	-
Maintenance	3	-	-	3	-	-	3	-	-
Water Distribution	4	-	-	4	-	-	3	-	-
Platte South	3	-	-	3	-	-	1	-	-
Platte West	2	-	-	2	-	-	3	-	-
Water Quality	8	-	-	8	-	-	8	-	-
Vice President - Koenig	29	-	-	30	-	-	28	-	-
Infrastructure Integrity	3	-	-	3	-	-	4	-	-
Engineering Administration	5	-	-	4	-	-	5	-	-
Plant Engineering	26	-	-	28	-	-	32	-	-
Engineering Design	18	-	-	21	-	-	21	-	-
Vice President - Niiya	52	-	-	56	-	-	62	-	-
Construction	20	-	-	20	-	-	8	-	-
Vice President - Schovanec	20	-	-	20	-	-	8	-	-
Senior Vice President - Langel	116	-	-	121	-	-	112	-	-
Total Employees	266	-	-	284	-	-	252	-	-

**METROPOLITAN UTILITIES DISTRICT
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

**A-12b
MARCH 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	-	-	-	0	-	-	-	-	-
	-	-	-	0	-	-	-	-	-
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	21	-	1
Vice President - Hunter	23	-	1	21	-	1	21	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	33	-	-	33	-	-	28	-	-
Stores	11	-	-	12	-	-	11	-	-
Facilities Management	6	-	-	6	1	-	6	-	-
Vice President - Zellars	50	-	-	51	1	-	45	-	-
Field Service Administration	15	-	-	17	-	-	18	-	-
Field Services	93	-	-	96	-	-	91	-	-
Transportation	19	-	-	19	-	-	17	-	-
Transportation Office	6	-	-	6	-	-	6	-	-
Vice President - Melville	133	-	-	138	-	-	132	-	-
Senior Vice President - Ausdemore	206	-	1	210	1	1	198	-	1
Information Technology - Vice President - Pappal	-	-	1	-	-	4	-	-	1
Business Development	7	-	1	7	-	1	7	-	-
Corporate Communications	-	-	2	-	-	2	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	35	-	-	45	-	-	31	-	-
Customer Accounting	26	1	-	25	1	-	24	1	-
Branch Delivery	11	-	-	13	-	-	10	-	-
Customer Service	72	1	-	83	1	-	65	1	-
Vice President - Mueller	79	1	3	90	1	3	72	1	-
Senior Vice President - Lobsiger	79	1	4	90	1	7	72	1	1
Rates	-	-	-	-	-	-	-	-	-
Accounting	6	-	1	6	-	1	6	-	-
Senior Vice President - Myers	6	-	1	6	-	1	6	-	-
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	17	-	-	16	-	-	15	-	-
Gas Systems Control	-	-	-	-	-	-	-	-	1
Gas Distribution	13	-	-	13	-	-	13	-	-
Vice President - Knight	30	-	-	29	-	-	28	-	1
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	24	-	-	24	-	-	23	-	-
Maintenance	26	-	-	26	-	-	26	-	-
Water Distribution	29	-	-	36	-	-	29	-	-
Platte South	10	1	-	11	1	-	10	1	-
Platte West	13	1	-	15	1	-	14	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Koenig	103	2	-	113	2	1	103	2	-
Infrastructure Integrity	10	-	3	11	-	3	9	-	1
Engineering Administration	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	-	-	-	1	-	-	-
Engineering Design	13	-	1	15	-	-	12	-	-
Vice President - Niiya	23	-	4	26	-	4	21	-	1
Construction	156	-	-	156	-	-	141	-	-
Vice President - Schovanec	156	-	-	156	-	-	141	-	-
Senior Vice President - Langel	312	2	4	324	2	5	293	2	2
Total Employees	605	3	10	632	4	16	572	3	5

**METROPOLITAN UTILITIES DISTRICT
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

**A-12c
MARCH 2023**

	Month of March			Three Months Ending March		
	2023	2023	2022	2023	2023	2022
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	0.0	-	0.0	0.0	-	0.0
Top level reductions	0.0	-	0.0	0.0	-	0.0
Law	24.0	10.0	7.5	55.5	29.0	36.5
Human Resources - Vice President - Savine	0.5	4.0	0.0	0.5	24.0	48.0
Senior Vice President - Mendenhall	24.5	14.0	7.5	56.0	53.0	84.5
Safety, Security & Locating	1,740.5	355.0	1,018.0	2,687.5	665.0	1,562.5
Vice President - Hunter	1,740.5	355.0	1,018.0	2,687.5	665.0	1,562.5
Purchasing	0.0	-	0.0	0.0	-	0.0
Meter Services	14.5	2.0	0.0	99.5	6.0	0.5
Stores	27.0	15.0	21.5	70.5	45.0	85.5
Facilities Management	65.0	40.0	42.0	238.0	120.0	126.5
Vice President - Zellars	106.5	57.0	63.5	408.0	171.0	212.5
Field Service Administration	207.5	225.0	258.5	594.5	685.0	672.0
Field Services	1,412.0	1,300.0	1,089.5	3,576.5	3,900.0	3,526.5
Transportation	66.5	100.0	39.0	137.0	180.0	79.0
Transportation Office	72.5	84.0	70.5	233.5	250.0	195.5
Vice President - Melville	1,758.5	1,709.0	1,457.5	4,541.5	5,015.0	4,473.0
Senior Vice President - Ausdemore	3,605.5	2,121.0	2,539.0	7,637.0	5,851.0	6,248.0
Information Technology - Vice President - Pappalil	49.0	5.0	6.5	89.5	15.0	37.0
Business Development	8.5	-	0.0	23.0	-	0.0
Corporate Communications	0.0	-	0.0	0.0	-	0.0
Customer Service Administration	0.0	-	0.0	0.0	-	0.0
Customer Service	333.0	40.0	118.2	995.0	85.0	273.5
Customer Accounting	1.0	10.0	61.0	22.5	20.0	114.5
Branch Delivery	5.5	15.0	28.0	36.5	45.0	62.0
Customer Service	339.5	65.0	207.2	1,054.0	150.0	450.0
Vice President - Mueller	348.0	65.0	207.2	1,077.0	150.0	450.0
Senior Vice President - Lobsiger	397.0	70.0	213.7	1,166.5	165.0	487.0
Rates	0.0	-	0.0	0.0	-	0.0
Accounting	0.5	-	0.0	5.0	-	0.0
Senior Vice President - Myers	0.5	-	0.0	5.0	-	0.0
Gas Operations	0.0	-	0.0	0.0	-	0.0
Gas Production	257.0	300.0	145.5	563.0	600.0	440.5
Gas Systems Control	2.0	5.0	3.0	36.0	15.0	36.5
Gas Distribution	118.0	125.0	144.5	227.0	185.0	237.0
Vice President - Knight	377.0	430.0	293.0	826.0	800.0	714.0
Water Operations	0.0	-	0.0	0.0	-	0.0
Water Pumping - Florence	117.5	200.0	84.0	392.5	600.0	395.0
Maintenance	92.5	100.0	78.5	309.5	300.0	288.5
Water Distribution	829.5	450.0	786.5	2,343.0	1,350.0	1,918.0
Platte South	8.5	25.0	28.5	23.0	75.0	119.0
Platte West	84.0	45.0	48.5	372.5	135.0	227.0
Water Quality	16.0	15.0	16.0	44.0	35.0	56.0
Vice President - Koenig	1,148.0	835.0	1,042.0	3,484.5	2,495.0	3,003.5
Infrastructure Integrity	16.0	25.0	1.0	43.5	75.0	10.5
Engineering Administration	0.0	-	0.0	0.0	-	0.0
Plant Engineering	55.0	30.0	45.5	110.0	45.0	122.0
Engineering Design	230.5	125.0	178.0	511.0	375.0	517.0
Vice President - Niiya	301.5	180.0	224.5	664.5	495.0	649.5
Construction	2,849.0	2,000.0	2,338.0	8,812.5	5,000.0	7,963.0
Vice President - Schovanec	2,849.0	2,000.0	2,338.0	8,812.5	5,000.0	7,963.0
Senior Vice President - Langel	4,675.5	3,445.0	3,897.5	13,787.5	8,790.0	12,330.0
Total Overtime Hours	8,703.0	5,650.0	6,657.7	22,652.0	14,859.0	19,149.5

**METROPOLITAN UTILITIES DISTRICT
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

**A-12d
MARCH 2023**

	Month of March			Three Months Ending March		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	1,689	657	481	3,631	1,970	2,213
Human Resources - Vice President - Savine	20	488	-	20	2,438	2,191
Senior Vice President - Mendenhall	1,709	1,144	481	3,651	4,408	4,404
Safety, Security & Locating	98,232	66,698	58,484	151,621	91,445	89,136
Vice President - Hunter	98,232	66,698	58,484	151,621	91,445	89,136
Purchasing	-	-	-	-	-	-
Meter Services	766	108	-	4,985	324	30
Stores	1,436	755	938	3,634	2,266	4,138
Facilities Management	3,613	1,880	2,132	12,742	5,639	5,986
Vice President - Zellars	5,815	2,743	3,070	21,361	8,229	10,154
Field Service Administration	14,720	16,016	16,052	41,326	41,026	43,021
Field Services	87,910	75,384	64,380	224,459	232,434	211,716
Transportation	3,856	6,152	2,403	7,821	11,074	4,861
Transportation Office	5,579	5,828	5,124	17,120	17,345	14,092
Vice President - Melville	112,065	103,380	87,959	290,726	301,878	273,689
Senior Vice President - Ausdemore	216,112	172,821	149,513	463,708	401,552	372,979
Information Technology - Vice President - Pappalil	3,667	668	429	6,124	2,339	2,225
Business Development	431	-	-	1,152	-	-
Corporate Communications	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	14,251	1,738	5,109	42,982	3,692	11,894
Customer Accounting	53	484	2,738	1,041	968	5,376
Branch Delivery	219	704	1,301	1,656	2,112	2,870
Customer Service	14,523	2,926	9,148	45,679	6,773	20,139
Vice President - Mueller	14,954	2,926	9,148	46,831	6,773	20,139
Senior Vice President - Lobsiger	18,621	3,594	9,577	52,955	9,112	22,364
Rates	-	-	-	-	-	-
Accounting	25	-	-	253	-	-
Senior Vice President - Myers	25	-	-	253	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	17,496	14,368	9,416	37,958	35,920	28,846
Gas Systems Control	145	385	208	2,864	1,154	2,830
Gas Distribution	7,487	6,745	8,857	14,722	10,792	14,509
Vice President - Knight	25,128	21,498	18,481	55,544	47,866	46,185
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	7,780	12,278	5,238	24,402	36,834	22,445
Maintenance	6,392	6,237	5,811	21,008	18,711	19,627
Water Distribution	45,549	25,227	42,649	126,696	75,681	104,105
Platte South	485	1,462	1,749	1,325	4,385	6,751
Platte West	5,761	2,758	3,060	23,431	8,273	14,027
Water Quality	944	778	892	2,484	1,815	2,940
Vice President - Koenig	66,911	48,739	59,399	199,346	145,699	169,896
Infrastructure Integrity	972	1,403	40	2,595	4,208	417
Engineering Administration	-	-	-	-	-	-
Plant Engineering	3,872	1,957	2,950	7,436	2,935	7,811
Engineering Design	12,256	6,374	8,959	27,206	19,121	25,985
Vice President - Niiya	17,100	9,733	11,949	37,236	26,264	34,213
Construction	153,807	114,160	124,820	485,761	285,400	427,519
Vice President - Schovanec	153,807	114,160	124,820	485,761	285,400	427,519
Senior Vice President - Langel	262,946	194,130	214,649	777,886	505,229	677,813
Total Overtime Dollars	499,413	371,689	374,220	1,298,453	920,300	1,077,560

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

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MARCH 2023
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ASSETS	March 31 2023	February 28 2023	January 1 2023	Increase (Decrease)	
				One Month	Three Months
UTILITY PLANT - At Cost					
Plant in service	\$ 1,349,325,629	\$ 1,337,496,603	\$ 1,336,765,056	\$ 11,829,026	\$ 12,560,573
Less - Accumulated depreciation	379,808,733	378,067,564	373,817,031	1,741,169	5,991,702
Net utility plant in service	969,516,896	959,429,039	962,948,025	10,087,857	6,568,872
Construction in progress	73,231,833	78,788,345	70,287,897	(5,556,512)	2,943,935
Construction materials - at average cost	3,952,566	3,795,627	4,033,090	156,939	(80,525)
Net utility plant	1,046,701,295	1,042,013,011	1,037,269,012	4,688,284	9,432,282
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,057,080	3,051,249	3,041,013	5,831	16,066
2018 Bond Project Fund	-	-	0	-	(0)
2022 Bond Project Fund	51,245,656	52,700,025	58,376,719	(1,454,369)	(7,131,063)
Construction/Environmental fund	173,842	173,719	173,509	123	333
Lease receivable	840,606	840,697	846,389	(91)	(5,784)
Other non-current assets	1,707,089	1,702,882	1,548,211	4,207	158,878
Total noncurrent assets	57,024,272	58,468,571	63,985,842	(1,444,299)	(6,961,570)
CURRENT ASSETS					
Cash in treasurer's accounts	104,375,702	105,698,322	103,136,850	(1,322,620)	1,238,851
Bond sinking fund - restricted	8,988,764	6,894,486	2,718,072	2,094,277	6,270,692
Bond closing fund	-	-	-	-	-
U.S. Government securities	-	-	-	-	-
Accounts receivable	2,958,462	3,055,689	3,516,025	(97,227)	(557,563)
Accounts receivable - utility service	24,808,034	23,379,443	22,652,529	1,428,591	2,155,504
Allowance for uncollectible accounts	(1,879,039)	(1,850,008)	(1,830,755)	(29,031)	(48,284)
Interdepartmental Receivable from Gas Department	3,045,776	185,649	4,170,965	2,860,127	(1,125,189)
Lease receivable	31,567	31,565	55,637	3	(24,070)
Interest receivable	2,608	1,304	12,410	1,304	(9,803)
Accrued unbilled revenues	4,298,958	4,929,169	4,120,770	(630,211)	178,188
Materials and supplies - at average cost	5,748,878	5,121,435	5,212,165	627,443	536,712
Prepayments	167,213	223,227	350,897	(56,014)	(183,684)
Total current assets	152,546,921	147,670,280	144,115,565	4,876,641	8,431,356
DEFERRED OUTFLOWS					
Pension	54,670,970	54,670,970	54,670,970	-	-
OPEB	9,192,576	9,192,576	9,192,576	-	-
Debt refund	1,868,738	1,899,083	1,959,771	(30,344)	(91,033)
Total deferred outflows	65,732,284	65,762,629	65,823,317	(30,344)	(91,033)
Total Assets	\$ 1,322,004,772	\$ 1,313,914,490	\$ 1,311,193,736	\$ 8,090,282	\$ 10,811,036

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

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MARCH 2023
Page 2**

	March 31 2023	February 28 2023	January 1 2023	Increase (Decrease)	
				One Month	Three Months
LIABILITIES AND NET WORTH					
NONCURRENT LIABILITIES					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	244,597,298	244,717,759	244,957,618	(120,462)	(360,320)
NDEQ Loan - Contact Basin	2,447,082	2,447,082	2,447,082	-	-
Total long term debt	247,044,380	247,164,841	247,404,700	(120,462)	(360,320)
Net pension liability	39,788,717	39,788,717	39,788,717	-	-
Other Post Employment Benefits	38,886,405	39,122,865	39,595,785	(236,460)	(709,380)
Total Long Term Liabilities	325,719,502	326,076,424	326,789,202	(356,922)	(1,069,700)
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	10,023,715	7,891,878	10,592,592	2,131,837	(568,877)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	5,028,520	4,917,625	5,342,666	110,895	(314,146)
Customer Credit Balances	2,792,566	2,805,596	2,390,988	(13,030)	401,578
Statutory payments to municipalities	393,984	251,127	707,918	142,857	(313,935)
Sewer fee collection due municipalities	26,832,606	23,688,514	24,095,757	3,144,092	2,736,849
Interest accrued on water revenue bonds	3,558,427	2,734,251	1,085,897	824,177	2,472,530
Accrued vacation payable	4,999,234	4,999,234	4,999,234	-	-
Other current liabilities	88	88	88	0	1
Total current liabilities	69,148,758	62,807,931	64,734,758	6,340,827	4,414,000
CUSTOMER ADVANCES FOR CONSTRUCTION	37,868,845	35,615,286	29,567,178	2,253,559	8,301,667
SELF - INSURED RISKS	5,021,054	4,852,681	4,500,014	168,373	521,040
OTHER DEFERRED 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	856,906	861,204	869,802	(4,299)	(12,896)
Contributions in aid of construction	368,525,402	368,890,309	370,233,553	(364,907)	(1,708,151)
	413,816,803	414,186,010	415,537,850	(369,206)	(1,721,047)
NET POSITION – ACCUMULATED REINVESTED EARNINGS	470,429,809	470,376,159	470,064,734	53,650	365,075
Total Liabilities, Deferred Inflows of Resources, and Net Position	1,322,004,772	1,313,914,490	1,311,193,736	8,090,282	10,811,036

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

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MARCH 2023

	March 2023		March 2022	Three Months 2023		Three Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Metered sales of water	\$ 8,363,279	\$ 8,037,332	\$ 8,221,536	\$ 24,067,113	\$ 24,371,450	\$ 23,484,438
Infrastructure charge	1,445,845	1,429,490	1,268,383	4,192,384	4,285,447	3,769,756
Other operating revenues	354,495	536,112	451,732	1,194,939	1,295,053	1,268,760
Total operating revenues	10,163,620	10,002,934	9,941,651	29,454,436	29,951,950	28,522,954
Less: Bad debt expense	(29,470)	(38,560)	(20,493)	(69,524)	(109,475)	(84,107)
Total operating revenues, net	10,134,150	9,964,374	9,921,159	29,384,912	29,842,475	28,438,847
OPERATING EXPENSES						
Operating expense	5,169,135	5,643,278	4,688,833	14,771,461	16,363,231	13,465,045
Maintenance expense	3,336,622	3,196,261	2,650,892	8,789,301	9,288,033	6,806,200
Depreciation	1,380,196	2,039,056	1,341,387	4,107,813	6,109,891	3,998,195
Other Non-Operating Expense (Income)	-	-	-	-	-	-
Statutory payments & fuel taxes	142,857	128,597	140,668	393,984	389,943	380,413
Bond issuance costs						
Interest expense revenue bonds	734,059	734,059	543,964	2,203,243	2,203,243	1,632,957
Interest expense NDEQ Loan	6,867	6,867	7,601	20,600	20,600	22,803
Total revenue deductions	10,769,737	11,748,118	9,373,345	30,286,401	34,374,941	26,305,613
Net revenues	(635,587)	(1,783,744)	547,813	(901,490)	(4,532,466)	2,133,234
Other Income & Expense - Interest, Invest Earnings & Exp	689,237	47,002	(13,295)	1,266,565	133,443	(24,398)
FUNDS PROVIDED						
Net income (loss)	53,650	(1,736,742)	534,518	365,075	(4,399,023)	2,108,836
Depreciation and amortization charges	1,537,139	2,240,935	1,474,650	4,521,089	6,704,911	4,386,295
Net pension liability	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Lead Service Replacement Funding		100,000			300,000	
Deferred inflows - lease	(4,299)	-	-	(12,896)	-	-
Lease Interest income accrual (non cash)	-	-	-	16,547	-	-
Lease Interest receipt	(1,304)	-	-	(6,744)	-	-
Contribution in aid of construction	(15,261)	2,894,552	1,532,018	(451,965)	8,683,657	1,975,033
Contribution in aid of construction - impact fees	338,423	151,900	1,007,698	807,401	602,100	1,422,013
Customer Advances for Construction	2,253,559	-	95,073	8,301,667	-	506,066
Bond Proceeds	-	-	-	-	-	-
Total funds provided	4,161,907	3,650,646	4,643,956	13,540,175	11,891,645	10,398,243
FUNDS EXPENDED						
Plant additions and replacements	4,352,428	7,610,042	3,860,753	11,521,362	20,462,003	7,602,619
Plant additions and replacements-Cast Iron	2,561,063	2,701,960	1,570,783	4,495,596	7,071,416	2,770,402
OPEB - Begin Pre-funding	236,460	-	245,662	709,380	-	736,986
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
NDEQ Loan-Contact Basin	-	-	-	-	-	-
Bond Retirement	-	-	-	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(59,787)	(59,787)	(64,712)	(180,426)	(180,426)	(195,201)
Bond Interest - 2012-Payment	-	-	-	-	-	-
Bond Interest - 2015-Expense accrual (non cash)	(351,383)	(351,383)	(387,010)	(1,054,150)	(1,054,150)	(1,161,030)
Bond Interest - 2015-Payment	-	-	-	-	-	-
Bond Interest - 2018-Expense accrual (non cash)	(86,788)	(86,788)	(92,242)	(260,364)	(260,364)	(276,726)
Bond Interest - 2018-Payment	-	-	-	-	-	-
Bond Interest - 2022-Expense accrual (non cash)	(236,101)	(236,101)	-	(708,303)	(708,303)	-
Bond Interest - 2022-Payment	-	-	-	-	-	-
NDEQ Interest - Expense accrual (non cash)	(6,867)	(6,867)	(7,601)	(20,600)	(20,600)	(22,803)
NDEQ Interest - Payment	-	-	-	-	-	-
Total funds expended	6,409,025	9,571,076	5,125,633	14,502,496	25,309,577	9,454,248
SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED	(2,247,118)	(5,920,431)	(481,676)	(962,321)	(13,417,932)	943,995

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

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MARCH 2023

	March 2023		March 2022	Three Months 2023		Three Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Interest on Bond Project Fund	(5,831)		(2,904)	(16,066)		(166,856)
Remove Net Bond Proceeds	1,454,369		-	7,131,063		-
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	3,104,416	262,251	-	8,536,750	1,417,104
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	-		-	-		-
Net Change in Bond Project Funds	<u>1,448,538</u>	<u>3,104,416</u>	<u>259,347</u>	<u>7,114,997</u>	<u>8,536,750</u>	<u>1,250,248</u>
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	(2,094,277)		(1,702,713)	(6,270,692)		(5,106,926)
Bond Closing Fund	-		-	-		-
Accounts Receivable	97,227		(731,374)	557,563		(697,706)
Accounts Receivable - Utility Service	(1,428,591)		(1,029,810)	(2,155,504)		894,764
Construction/Environmental fund	(123)		(24)	(333)		(68)
Allowance for Uncollectible Accounts	29,031		20,724	48,284		113,807
I/Co Receivable from Gas Department	(2,860,127)		1,873,291	1,125,189		2,134,035
Lease Receivable	(3)		-	24,070		-
Lease Receivable Noncurrent	91		-	5,784		-
Accrued Unbilled Revenue	630,211		399,643	(178,188)		(453,179)
Materials and Supplies	(627,443)		(42,266)	(536,712)		34,007
Prepayments	56,014		50,483	183,684		148,535
Other Noncurrent Assets	(4,207)		32,276	(158,878)		(127,622)
LIABILITY ACCOUNTS						
Accounts Payable	2,124,970		(2,982,010)	(589,478)		(3,990,695)
I/Co Payable to Gas Department	-		-	-		-
Customer Deposits - Pioneer Mains	110,895		4,350	(314,146)		(170,995)
Customer Credit Balances	(13,030)		129,882	401,578		592,595
Self Insured Risk Liability	168,373		232,809	521,040		515,259
Statutory Payments to Municipalities	142,857		140,668	(313,935)		(274,635)
Sewer Fee Collection Due Municipalities	3,144,092		1,760,124	2,736,849		701,126
Accrued Vacation Payable	-		-	-		-
All other, net	-		-	1		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET	<u>(524,040)</u>	<u>-</u>	<u>(1,843,946)</u>	<u>(4,913,824)</u>	<u>-</u>	<u>(5,687,699)</u>
Net Increase (Decrease) in Cash	<u>(1,322,620)</u>	<u>(2,816,015)</u>	<u>(2,066,276)</u>	<u>1,238,851</u>	<u>(4,881,182)</u>	<u>(3,493,456)</u>
Cash - Beginning of Period	105,698,322		97,371,708	103,136,850		98,798,888
Cash - End of Period	<u>104,375,702</u>		<u>95,305,433</u>	<u>104,375,702</u>		<u>95,305,433</u>
Change In Cash - Increase (Decrease)	<u>(1,322,620)</u>		<u>(2,066,276)</u>	<u>1,238,851</u>		<u>(3,493,456)</u>

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

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ASSETS	March 31	February 28	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Three Months
UTILITY PLANT - At Cost					
Plant in service	\$ 727,439,099	\$ 725,838,898	\$ 721,035,585	\$ 1,600,201	\$ 6,403,513
Less - Accumulated depreciation	244,117,067	243,221,021	239,178,460	896,045	4,938,607
Right-Of-Use Asset -OPPD Downtown	1,347,719	1,347,719	1,347,737	-	(18)
Accumulated Amortization - ROU Asset - OPPD Downtown	623,203	596,984	544,551	26,219	78,652
Net utility plant in service	<u>484,046,548</u>	<u>483,368,612</u>	<u>482,660,311</u>	<u>677,936</u>	<u>1,386,237</u>
Construction in progress	72,662,558	71,470,263	68,480,230	1,192,294	4,182,327
Construction materials - at average cost	6,771,557	6,051,030	5,635,584	720,527	1,135,974
Net utility plant	<u>563,480,663</u>	<u>560,889,905</u>	<u>556,776,125</u>	<u>2,590,758</u>	<u>6,704,538</u>
NONCURRENT ASSETS					
Bond Project Fund	64,051,533	66,712,368	75,355,264	(2,660,835)	(11,303,731)
Lease receivable	2,673,904	2,673,904	2,673,904	-	-
Other Non-Current Assets	2,734,124	2,575,163	3,447,422	158,961	(713,297)
Total noncurrent assets	<u>69,459,562</u>	<u>71,961,436</u>	<u>81,476,590</u>	<u>(2,501,874)</u>	<u>(12,017,028)</u>
CURRENT ASSETS					
Cash & Short Term Investments	146,295,474	129,586,637	140,028,452	16,708,837	6,267,023
U.S. Government securities and certificates of deposit	-	-	-	-	-
Bond Closing Fund - Restricted	-	-	-	-	-
Bond Sinking Fund - Restricted	3,483,199	2,618,298	893,724	864,901	2,589,475
Accounts receivable - utility service	48,700,824	52,520,835	35,854,936	(3,820,010)	12,845,888
Accounts receivable - other	435,177	1,013,598	2,951,626	(578,421)	(2,516,449)
Allowance for doubtful accounts	(3,708,112)	(3,676,685)	(3,526,830)	(31,427)	(181,282)
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Lease receivable	17,952	17,952	17,952	-	-
Interest receivable	34,187	27,349	13,675	6,837	20,512
Accrued unbilled revenues	32,466,444	45,018,986	58,026,345	(12,552,542)	(25,559,901)
Natural gas in storage	4,348,390	4,324,427	4,433,054	23,964	(84,664)
Natural gas in pipeline storage	2,534,949	5,463,203	15,425,713	(2,928,254)	(12,890,764)
Propane in storage	5,141,555	5,141,555	5,141,555	-	-
Materials and supplies - at average cost	5,305,523	5,225,766	4,795,720	79,757	509,803
Prepayments	3,081,403	3,182,408	3,561,535	(101,004)	(480,132)
Total current assets	<u>248,136,966</u>	<u>250,464,328</u>	<u>267,617,456</u>	<u>(2,327,362)</u>	<u>(19,480,490)</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><u>\$ 956,154,227</u></u>	<u><u>\$ 958,392,705</u></u>	<u><u>\$ 980,947,207</u></u>	<u><u>\$ (2,238,478)</u></u>	<u><u>\$ (24,792,980)</u></u>

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

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LIABILITIES AND NET WORTH	March 31	February 28	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Three Months
NONCURRENT LIABILITIES					
Long Term Debt - Revenue Bonds Net of Disc/Premium	150,655,543	150,782,614	151,036,754	(127,070)	(381,211)
Lease liability	503,205	520,689	555,537	(17,484)	(52,332)
Net pension liability	46,608,564	46,608,564	46,608,564	-	-
Net OPEB liability	45,353,887	45,117,427	44,644,507	236,460	709,380
Total noncurrent liabilities	<u>243,121,199</u>	<u>243,029,294</u>	<u>242,845,362</u>	<u>91,905</u>	<u>275,837</u>
CURRENT LIABILITIES					
Accounts payable	24,952,686	37,101,082	67,224,379	(12,148,396)	(42,271,693)
Interdepartmental Payable to Water Dept	3,045,776	185,649	4,170,965	2,860,127	(1,125,189)
Current maturities of Revenue Bonds	4,780,000	4,780,000	4,780,000	-	-
Lease liability - current portion	287,521	286,632	284,865	889	2,657
Unearned Gas Purchase Discount	-	-	-	-	-
Customer deposits	13,686,772	13,644,552	13,353,566	42,220	333,206
Customer credit balances	4,750,552	5,609,208	8,121,170	(858,656)	(3,370,618)
Statutory payments to municipalities	2,581,788	1,896,688	2,009,691	685,100	572,097
Accrued interest on leases	1,107	830	277	277	830
Accrued Interest on Revenue Bonds	1,847,576	1,385,682	461,894	461,894	1,385,682
Accrued vacation payable	4,851,990	4,851,990	4,851,990	-	-
Total current liabilities	<u>60,785,769</u>	<u>69,742,314</u>	<u>105,258,796</u>	<u>(8,956,545)</u>	<u>(44,473,027)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>250,013</u>	<u>216,595</u>	<u>208,284</u>	<u>33,418</u>	<u>41,729</u>
SELF - INSURED RISKS	<u>4,641,924</u>	<u>4,501,573</u>	<u>4,248,222</u>	<u>140,351</u>	<u>393,703</u>
OTHER LIABILITIES	<u>1,156,468</u>	<u>77,491</u>	<u>999,936</u>	<u>1,078,977</u>	<u>156,531</u>
DEFERRED INFLOWS OF RESOURCES					
Contributions In Aid of Construction	41,772,837	41,830,295	41,960,602	(57,458)	(187,765)
Pension	30,525,098	30,525,098	30,525,098	-	-
OPEB	22,916,242	22,916,242	22,916,242	-	-
Deferred inflows - lease	2,729,682	2,734,364	2,743,728	(4,682)	(14,046)
Total Deferred Inflows	<u>97,943,859</u>	<u>98,005,999</u>	<u>98,145,670</u>	<u>(62,140)</u>	<u>(201,811)</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>548,254,995</u>	<u>542,819,438</u>	<u>529,240,936</u>	<u>5,435,557</u>	<u>19,014,058</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 956,154,227</u>	<u>\$ 958,392,705</u>	<u>\$ 980,947,207</u>	<u>\$ (2,238,478)</u>	<u>\$ (24,792,980)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

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MARCH 2023
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	March 2023		March 2022	Three Months 2023		Three Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Gas sales revenue	\$ 27,359,239	\$ 30,104,008	\$ 26,208,161	\$ 121,210,776	\$ 127,984,395	\$ 116,595,023
(Over)/under gas recovery	(1,080,192)	-	(2,449,266)	(189,003)	-	(169,413)
Infrastructure charge	1,333,779	1,314,883	1,136,704	3,847,278	3,946,923	3,362,086
Other operating revenues	494,866	572,283	593,041	1,894,709	1,761,041	1,959,704
Total operating revenues	28,107,691	31,991,173	25,488,641	126,763,761	133,692,358	121,747,400
Less: Bad debt expense	(31,871)	(117,194)	(18,032)	(197,309)	(489,759)	(99,729)
Total operating revenues, net	28,075,820	31,873,979	25,470,608	126,566,452	133,202,599	121,647,670
Less: Natural gas purchased for resale	16,088,557	20,585,702	17,960,129	87,450,037	93,331,874	85,789,004
CPEP Rebates	-	-	-	-	(350,000)	(355,267)
Operating revenue, net of gas cost	11,987,263	11,288,277	7,510,480	39,116,415	40,220,725	36,213,933
REVENUE DEDUCTIONS						
Operating expense	3,621,717	5,814,522	3,280,621	10,066,085	12,611,910	9,618,167
Maintenance expense	1,440,140	1,530,979	1,843,262	3,811,369	4,219,714	4,112,837
Other Non-operating expense (income)	9,097	-	1,419	-	-	1,419
Depreciation	1,626,769	1,732,146	1,545,958	4,861,061	5,087,696	4,646,710
Statutory payments & fuel taxes	691,451	588,215	696,229	2,603,119	2,500,742	2,204,165
Bond issuance costs - 2022 Gas Bond	-	-	712,700	-	-	712,700
Interest expense - 2018 GIR Bond	73,581	73,581	78,100	220,743	220,743	234,301
Interest expense - 2022 Gas Bond	261,243	261,243	-	783,729	783,729	-
Interest expense - lease	2,078	-	-	6,358	-	-
Interest expense	2,751	3,087	2,719	8,074	9,014	8,000
Total revenue deductions	7,728,826	10,003,772	8,161,007	22,360,539	25,433,546	21,538,299
Net revenues	4,258,437	1,284,505	(650,527)	16,755,876	14,787,179	14,675,634
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	1,177,120	92,579	15,135	2,258,183	386,891	17,197
FUNDS PROVIDED						
Net income (loss)	5,435,557	1,377,084	(635,392)	19,014,058	15,174,070	14,692,831
Depreciation and amortization charges	2,093,366	2,423,902	1,958,956	6,260,416	7,104,292	5,890,509
Net Pension Obligation	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
Deferred inflows - lease	(4,682)	-	-	(14,046)	-	-
OPEB	-	-	-	-	-	-
Lease Interest income accrual (non cash)	(6,837)	-	-	(20,512)	-	-
Lease Interest receipt	-	-	-	-	-	-
Contribution in aid of construction - mains	24,930	-	8,218	59,332	-	47,448
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	33,418	-	19,700	41,729	-	1,086,899
Gas Bond Proceeds 2022	-	-	131,387,775	-	-	131,387,775
Total funds provided	7,575,752	3,800,986	132,739,257	25,340,977	22,278,363	153,105,462
FUNDS EXPENDED						
Plant additions and replacements	3,909,086	5,243,449	5,628,068	10,954,671	14,976,370	12,066,681
Plant additions and replacements - Cast Iron	857,427	2,244,432	1,543,912	2,257,379	4,258,095	2,518,064
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
Natural gas inventory increase (decrease)	(2,904,290)	(869,041)	(2,779,547)	(12,975,427)	(13,754,164)	(7,587,723)
Bond retirement - GIR Bond 2018	-	-	-	-	-	-
Bond interest - 2018 Expense accrual (non cash)	(73,581)	(73,581)	(78,100)	(220,743)	(220,743)	(234,301)
Bond interest - 2018 Payment	-	-	-	-	-	-
Bond Retirement - Gas Bond 2022	-	-	-	-	-	-
Lease Interest Accrual	(277)	-	-	(830)	-	-
Lease Interest Payment	-	-	-	-	-	-
Bond Interest Accrual - Gas Bond 2022	(261,243)	(261,243)	-	(783,729)	(783,729)	-
Bond Interest Payment - Gas Bond 2022	-	-	-	-	-	-
Transfer to/from 2018 Bond Sinking Fund	-	-	-	-	-	-
Total funds expended	1,527,122	6,284,016	4,314,332	(768,679)	4,475,829	6,762,720
Subtotal - Funds Provided less Funds Expended	6,048,630	(2,483,030)	128,424,925	26,109,656	17,802,533	146,342,741

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND THREE MONTHS ENDING MARCH 31, 2023 AND 2022**

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MARCH 2023
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	March 2023		March 2022	Three Months 2023		Three Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Remove Net Bond Proceeds		-				-
Transfer to/from Bond Closing Fund						-
Bond Project Fund 2022	2,660,835	4,224,709	(116,473,009)	11,303,731	10,498,010	(116,473,009)
Net Change in Bond Project Fund	2,660,835	4,224,709	(116,473,009)	11,303,731	10,498,010	(116,473,009)
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Closing Fund	-		(476,913)	-		(476,913)
Bond Sinking Fund	(864,901)	(860,227)	(187,265)	(2,589,475)	(2,580,681)	(561,665)
Accounts Receivable - Utility Service	3,820,010		(3,009,901)	(12,845,888)		(18,297,034)
Accounts Receivable - Other	578,421		147,018	2,516,449		1,355,061
Allowance for Uncollectible Accounts	31,427		18,086	181,282		100,808
I/Co Receivable from Water Department	-		-	-		-
Accrued Unbilled Revenue	12,552,542		13,130,611	25,559,901		8,029,850
Materials and Supplies	(79,757)		92,005	(509,803)		(55,983)
Prepayments	101,004		(7,403)	480,132		(463,279)
Lease Receivable	-		-	-		-
Lease Receivable Noncurrent	-		-	-		-
Other Noncurrent Assets	(158,961)		415,747	713,297		462,933
LIABILITY ACCOUNTS						
Accounts Payable	(12,148,396)		(9,224,848)	(42,271,693)		(14,646,265)
I/Co Payable to Water Department	2,860,127		(1,873,291)	(1,125,189)		(2,134,035)
Customer Deposits	42,220		50,380	333,206		217,629
Customer Credit Balances	(858,656)		1,938,912	(3,370,618)		(1,749,242)
Self Insured Risk Liability	140,351		61,242	393,703		210,913
Statutory Payments to Municipalities	685,100		689,228	572,097		735,544
Lease Liability - current	(17,484)		-	(52,332)		-
Lease Liability - noncurrent	889		-	2,657		-
Accrued Vacation Payable	-		-	-		-
Other Liabilities	1,078,977		2,448,954	156,531		134,788
All other, net	236,460	-	245,662	709,380	-	736,986
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH	7,999,372	(860,227)	4,458,223	(31,146,364)	(2,580,681)	(26,399,905)
Net Increase (Decrease) in Cash	<u>16,708,837</u>	<u>881,452</u>	<u>16,410,139</u>	<u>6,267,023</u>	<u>25,719,862</u>	<u>3,469,828</u>
Cash - Beginning of Period	129,586,637		114,398,239	140,028,452		127,338,550
Cash - End of Period	<u>146,295,474</u>		<u>130,808,378</u>	<u>146,295,474</u>		<u>130,808,378</u>
Change In Cash - Increase (Decrease)	<u>16,708,837</u>		<u>16,410,139</u>	<u>6,267,023</u>		<u>3,469,828</u>