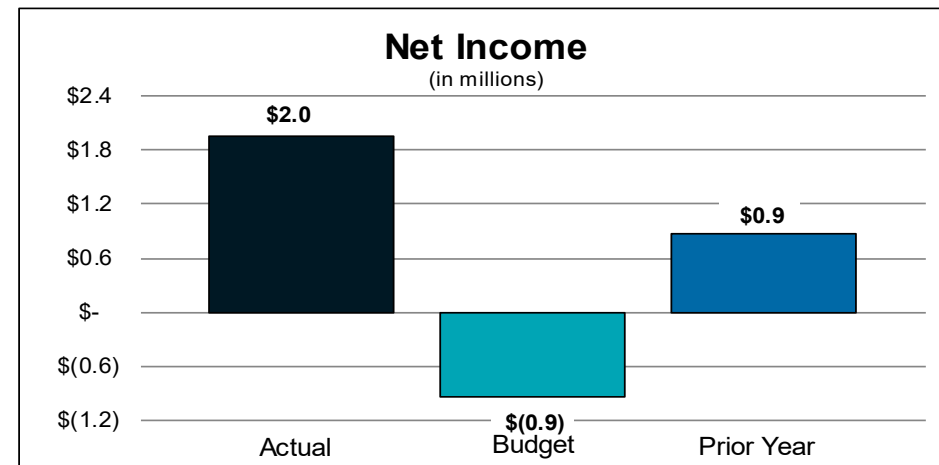
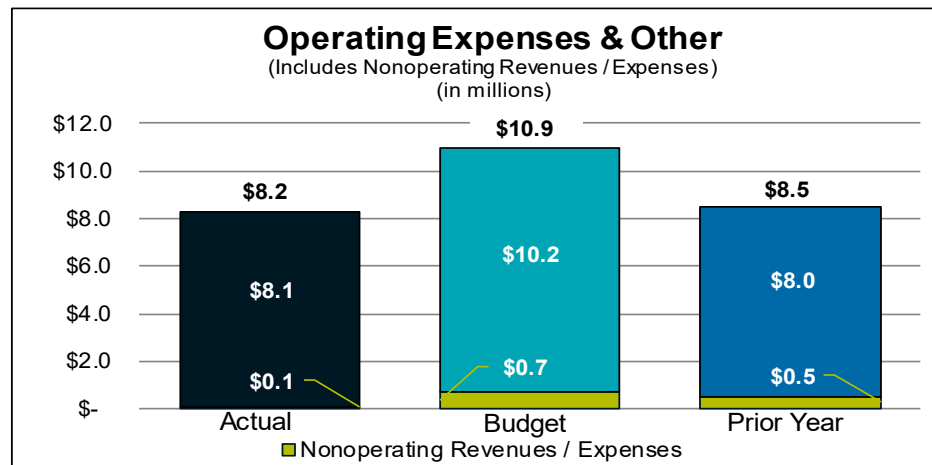
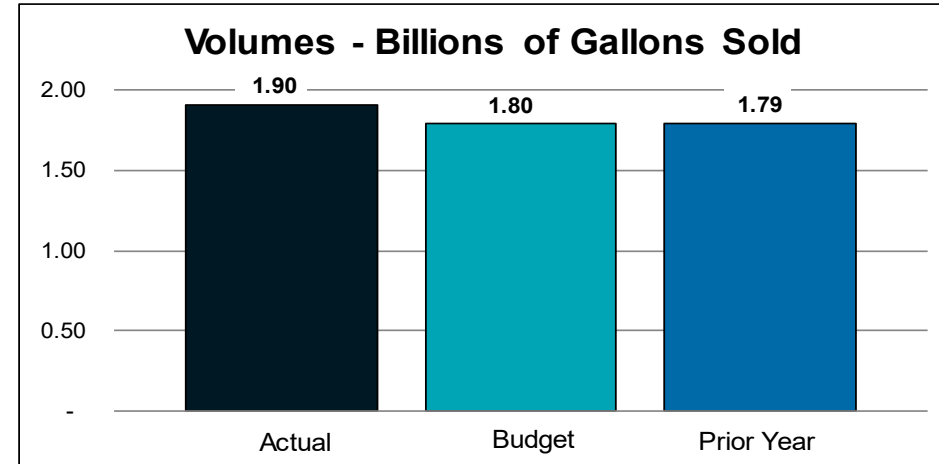
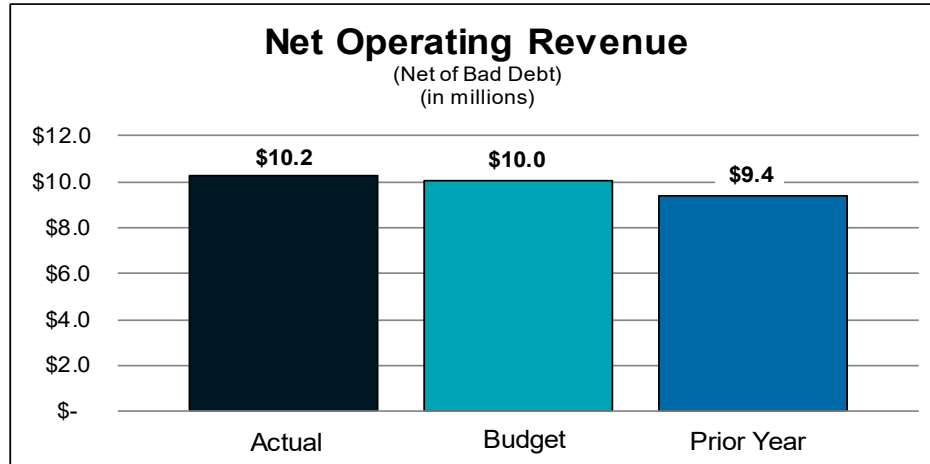


REPORT ON INCOME & FINANCE

APRIL 2023

WATER OPERATIONS

CURRENT MONTH – APRIL 2023



WATER OPERATIONS – EXECUTIVE SUMMARY

APRIL 2023 vs. BUDGET

Revenue:

- April Water sales revenues of \$10.2 million were favorable to budget by \$0.2 million, or 1.9%, as follows:
 - Increased metered sales of water due to volumes that were up 6.0% vs. budget

Millions

\$ 0.2

Volumes:

- Water volumes were favorable to budget by 6.0%

Operating Expenses & Other:

- April operating and other expenses of \$8.2 million were favorable to budget by \$2.7 million, or 24.8%, as follows:
 - Decreased expense due to receipt of insurance proceeds for the Construction Center settlement claim \$ 1.0
 - Decreased Depreciation expense (capital spending is \$18.4 million below budget through April) \$ 0.5
 - Decreased Purification Operating expense primarily due to lower chemical expense as a result of a planned outage for plant maintenance during the month of April at Florence \$ 0.5
 - Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields \$ 0.3
 - Decrease WIR Water service reconnects/service replacements due to timing of various water main projects \$ 0.3
 - Decreased Purification Maintenance expense primarily due to the timing of various maintenance projects at Platte West \$ 0.2
 - Increased Administrative & General expense due to decreased amounts charged to capital projects (which serves to increase operating expenses) \$ (0.4)
 - All other, net \$ 0.3

Net Income:

- April's net income of \$2.0 million was favorable to budget by \$2.9 million

WATER OPERATIONS – EXECUTIVE SUMMARY

APRIL 2023 vs. PRIOR YEAR

Revenue:

Millions

- April Water sales revenues of \$10.2 million were favorable to prior year by \$0.8 million, or 8.9%, 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%) and increased metered sales of water due to volumes that were up 6.4% vs. prior year \$ 0.6
 - 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

Volumes:

- Water volumes were unfavorable to prior year by 6.4%

Operating Expenses & Other:

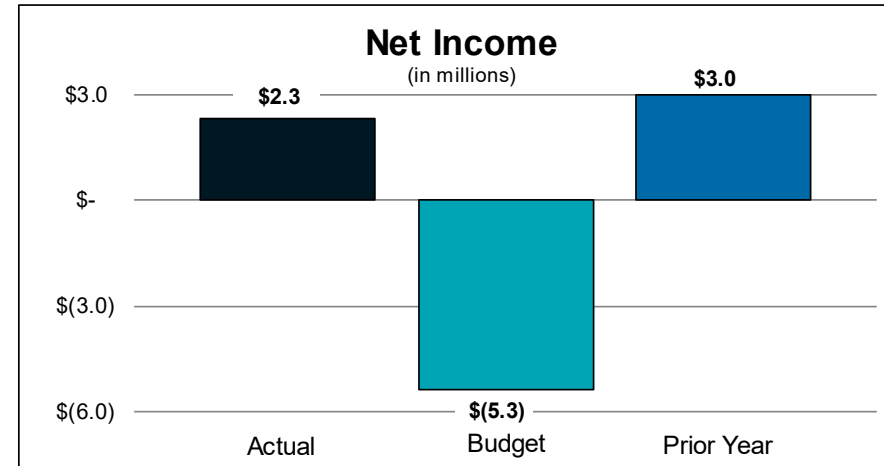
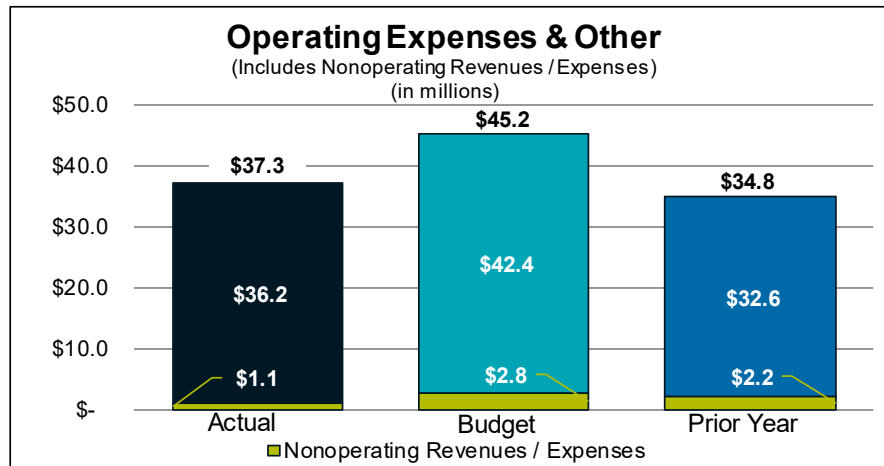
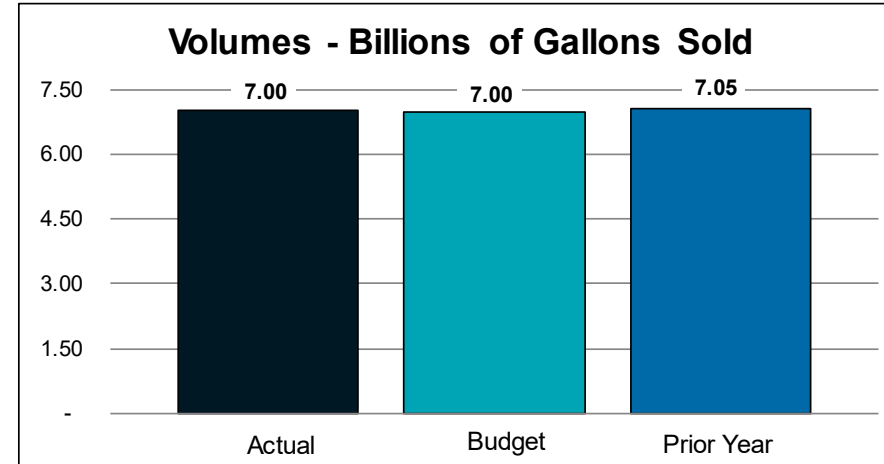
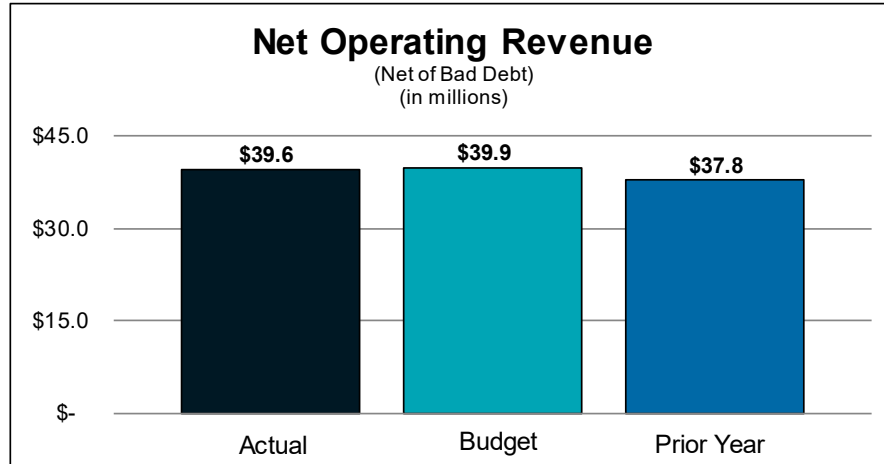
- April operating and other expenses of \$8.2 million were favorable to prior year by \$0.3 million, or 3.1%, as follows:
 - Decreased expense due to receipt of insurance proceeds for the Construction Center settlement claim \$ 1.0
 - Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields \$ 0.4
 - Increased Distribution Maintenance expense primarily driven by higher labor and increase in paving cuts \$ (0.2)
 - Increased interest expense due to issuance of 2022 Water Revenue Bonds in October 2022 \$ (0.2)
 - Increased Customer Accounting and Collecting expense primarily due to higher credit card fees and postage \$ (0.2)
 - Increased Purification Operating expense primarily due to maintenance at Platte West and increased chemical expense \$ (0.1)
 - Increased Depreciation expense (capital spending is up \$4.0 million to prior year) \$ (0.1)
 - All other, net \$ (0.3)

Net Income:

- April's net income of \$2.0 million was favorable to prior year by \$1.1 million.

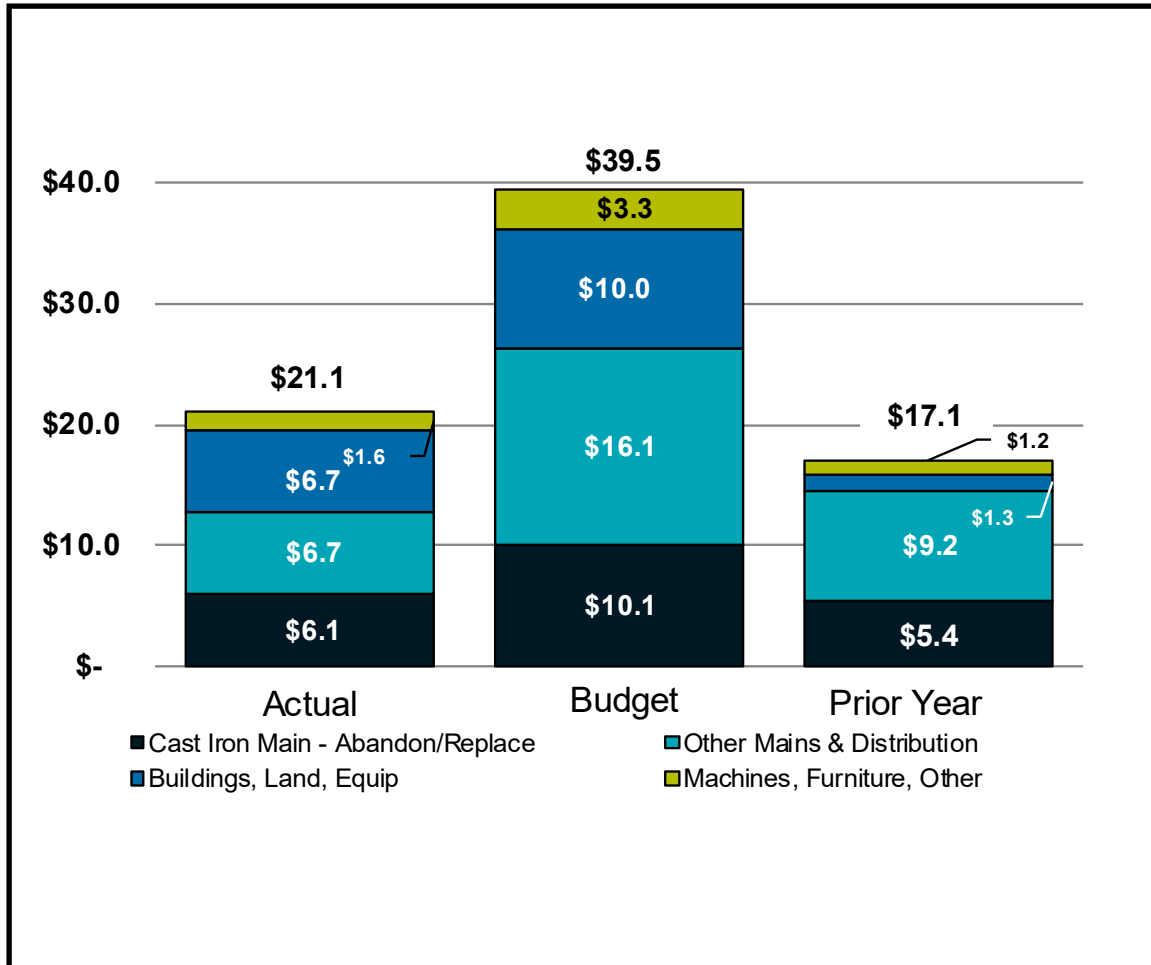
WATER OPERATIONS

YEAR-TO-DATE – APRIL 2023



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE APRIL 2023



- Year-to-date capital expenditures of \$21.1 million were \$18.4 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ 2.9
Land acquisition for SW Reservoir (timing)	\$ (1.5)
Platte South - Administration Building Design & Construction (timing)	\$ (0.9)
Walnut Hill Reservoir Roof Removal (timing)	\$ (0.5)
Platte West - Residuals Handling Study (timing)	\$ (0.5)
Highway 370 Booster Pump - Land Purchase (timing)	\$ (0.5)
Florence - Primary Basin - Cathodic Protection Replacement (timing)	\$ (0.4)
Platte South - New Vertical Wells Design (timing)	\$ (0.3)
Platte South - New Electrical Building Design (timing)	\$ (0.3)
West Dodge Pump Station Design & Construction (timing)	\$ (0.2)
Platte South - CT Basin Roof Coating (timing)	\$ (0.2)
Field Club Solar Bee (timing)	\$ (0.2)
Buildings, Land & Equipment-All Other	\$ (0.7)
Mains-Cast Iron (timing)	\$ (4.0)
Mains - All other (timing of large development projects)	\$ (9.4)
Construction Machines (timing)	\$ (0.7)
All other, net	\$ (1.0)
Total	\$ (18.4)

CASH POSITION – WATER DEPARTMENT

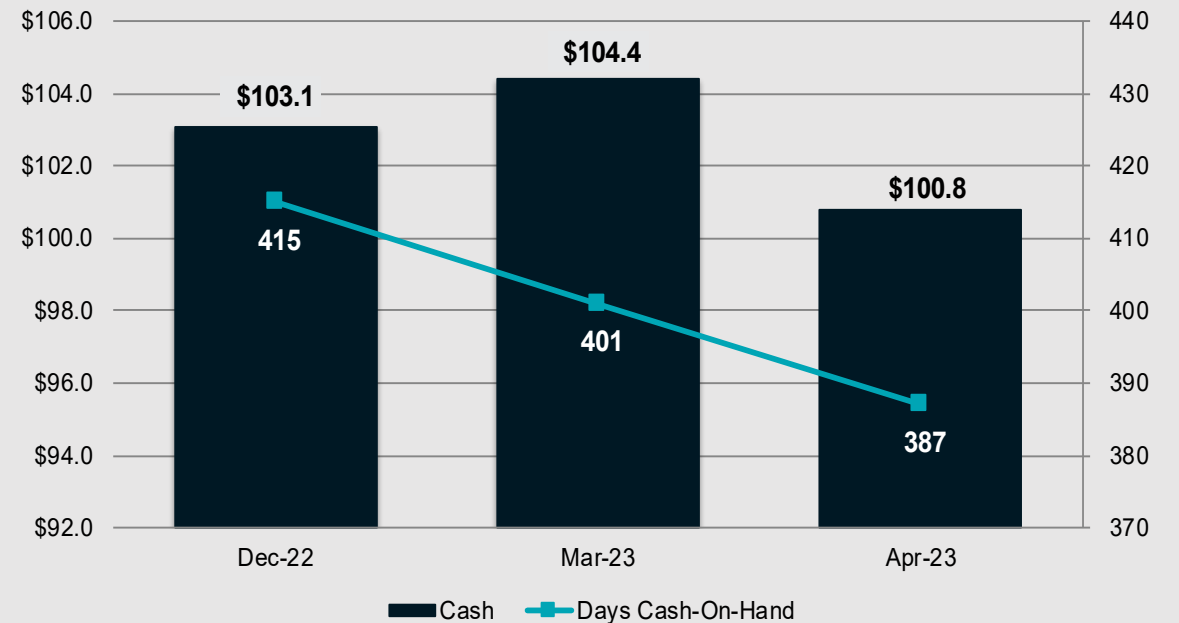
APRIL 30, 2023

- Cash and restricted funds totaled \$164.7 million; unrestricted cash totaled \$100.8 million, as depicted below:

(\$ in millions)	12/31/2022	4/30/2023	Change
Cash Per Balance Sheet	\$ 167.4	\$ 164.7	\$ (2.7)
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 58.4	\$ 49.6	\$ (8.8)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.7	\$ 11.1	\$ 8.4
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	\$ 63.9	\$ (0.4)
Unrestricted Cash	\$ 103.1	\$ 100.8	\$ (2.3)
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.7	\$ 8.0	\$ 0.3
Sewer Fees Collected but not Remitted	\$ 18.0	\$ 17.2	\$ (0.8)
Customer Advances for Construction*	\$ 29.6	\$ 39.0	\$ 9.4
WIR Funds Collected but not Expended	\$ 33.3	\$ 33.2	\$ (0.1)
Cash Reserves	\$ 14.5	\$ 3.4	\$ (11.1)
Days Cash on Hand (Unrestricted Cash)	415	387	(28)
Cash Required to meet 180 Day Goal	\$ 44.8	\$ 46.9	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 58.3	\$ 53.9	

Water - Unrestricted Cash

(\$ in millions)

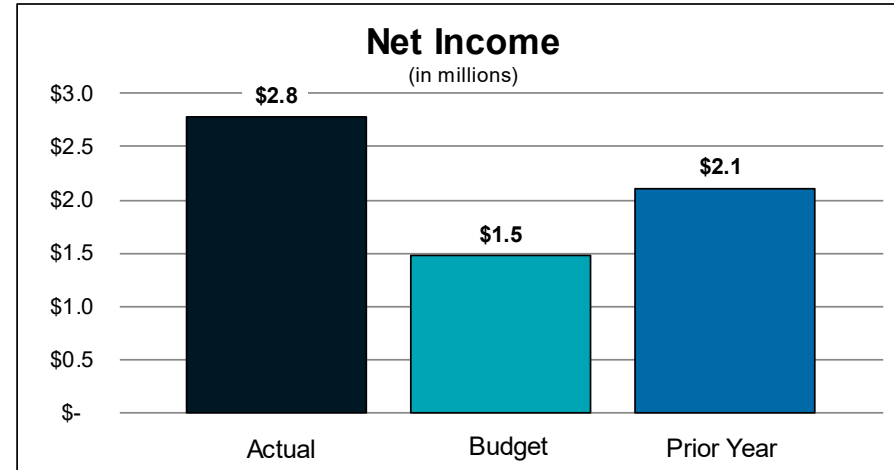
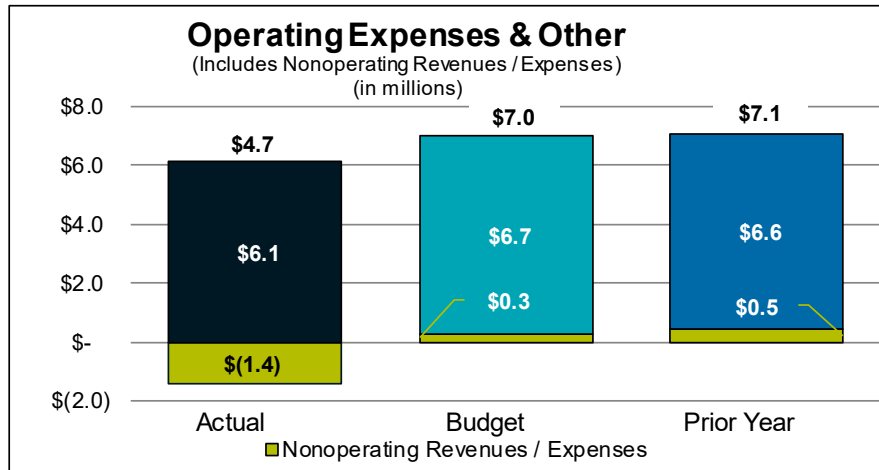
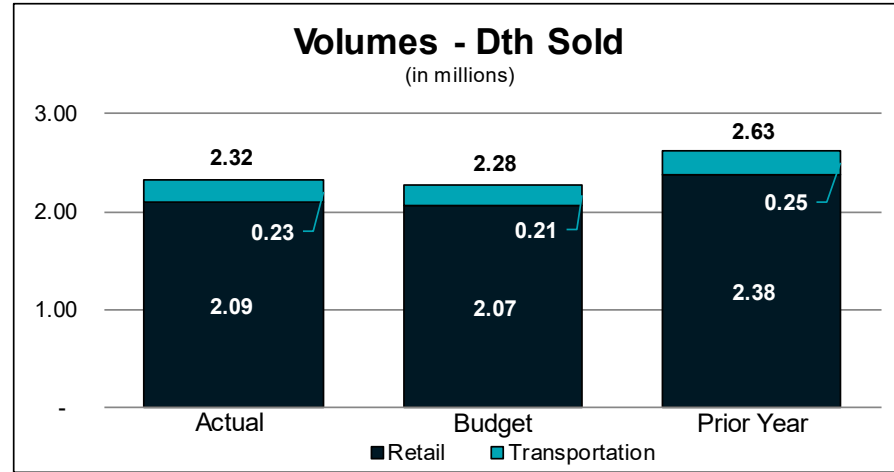
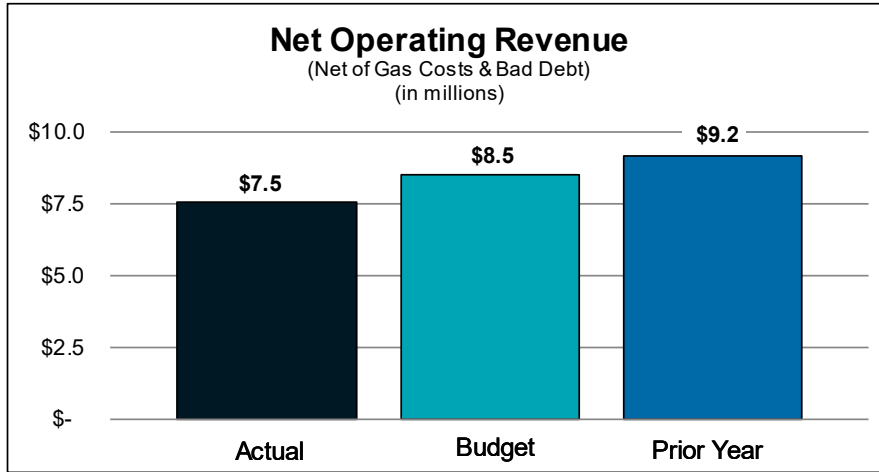


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On April 30, 2023, \$14.1 million has been expended from Cash Reserves for work-in-progress.

**Cash Reserves as of April 30, 2023 were negatively impacted by \$0.1 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in May 2023.

GAS OPERATIONS

CURRENT MONTH – APRIL 2023



GAS OPERATIONS – EXECUTIVE SUMMARY

APRIL 2023 vs. BUDGET

Revenue:

- April Gas net revenues of \$7.5 million were unfavorable to budget by \$1.0 million, or 11.2%, as follows:
 - Timing of unbilled revenue accruals and mix amongst various customer types
 - Timing of CPEP #4 rebate (budgeted in January; received in April)
 - All other non-volume related

Millions

\$	(1.4)
\$	0.3
\$	0.1

Volumes:

- Gas volumes were favorable to budget by 1.5%

Operating Expenses & Other:

- April operating and other expenses of \$4.7 million were favorable to budget by \$2.3 million, or 32.1%, as follows:
 - Decreased expense due to receipt of insurance proceeds for the Construction Center settlement claim
 - 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 \$7.3 million below budget through April)
 - Increased non-operating expense due to retirement of assets removed from the CNG station at 54th & L Street (station closed in 2021; assets retained for future use will require refurbishment before installation)
 - Increased Administrative & General expense due to decreased amounts charged to capital projects (which serves to increase operating expenses)
 - Increased Production Operating expense primarily due to costs associated with the LNG liquefaction process (timing)

\$	2.7
\$	0.7
\$	0.4
\$	(0.9)
\$	(0.5)
\$	(0.1)

Net Income:

- April's net income of \$2.8 million was \$1.3 million favorable to budget

GAS OPERATIONS – EXECUTIVE SUMMARY

APRIL 2023 vs. PRIOR YEAR

Revenue:

Millions

• April Gas net revenues of \$7.5 million were unfavorable to prior year by \$1.7 million, or 17.8%, as follows:	
• Decreased net sales revenue due to volumes that were down 11.7% vs. prior year partially offset with the impact of the January 2, 2023 rate increase (2.5% increase to the Margin component of rates)	\$ (2.2)
• Timing of CPEP #4 rebate (received in February 2022; received in April 2023)	\$ 0.3
• 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)	\$ 0.2

Volumes:

- Gas volumes were unfavorable to prior year by 11.7%

Operating Expenses & Other:

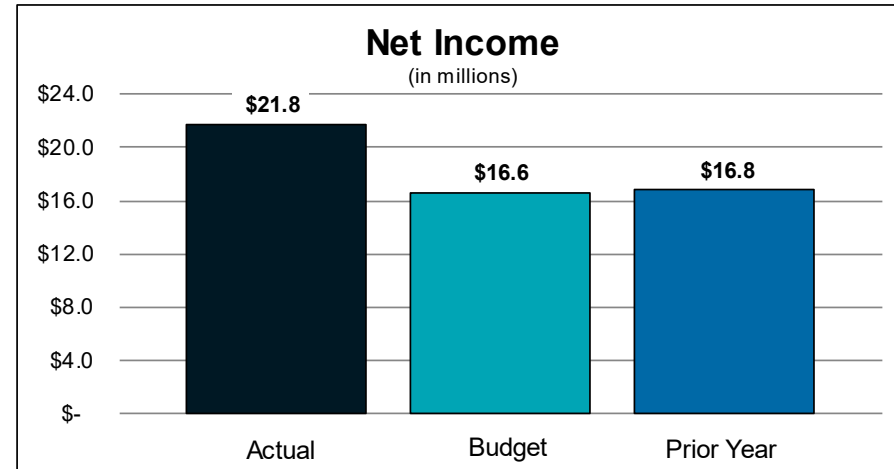
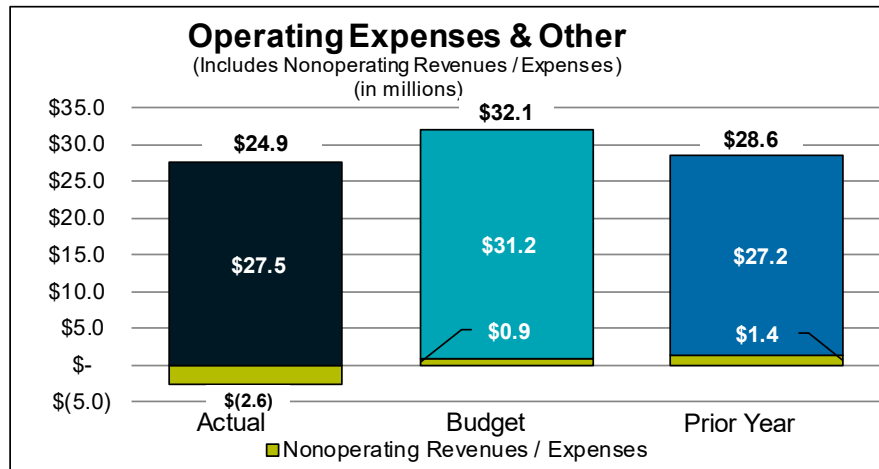
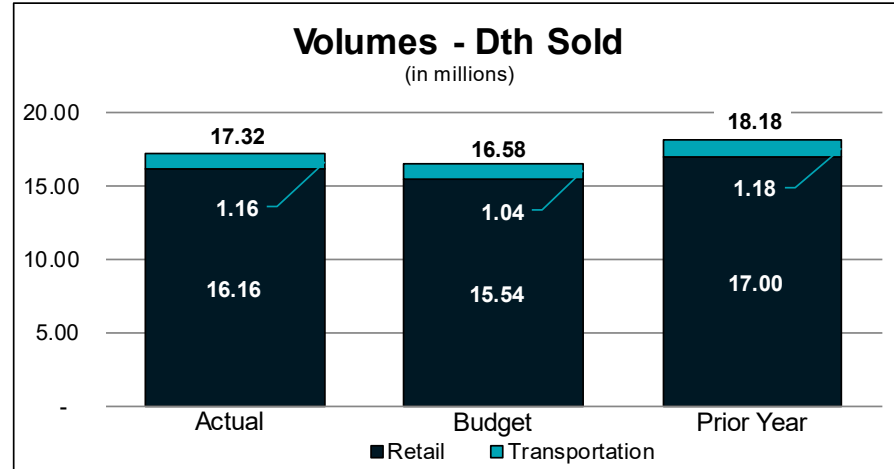
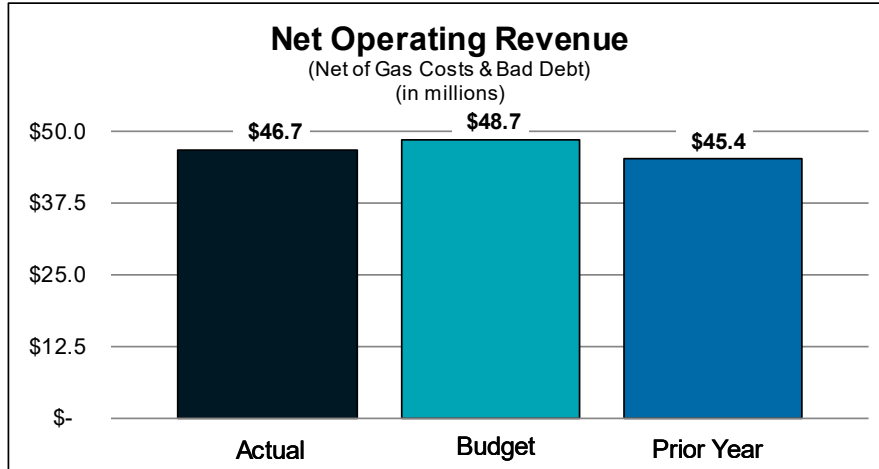
• April operating and other expenses of \$4.7 million was favorable to prior year by \$2.4 million, or 32.6% , as follows:	
• Decreased expense due to receipt of insurance proceeds for the Construction Center settlement claim	\$ 2.7
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields	\$ 0.8
• Increased non-operating expense due to retirement of assets removed from the CNG station at 54th & L Street (station closed in 2021; assets retained for future use will require rerubishment before installation)	\$ (0.9)
• Increased Production Operating expense primarily due to costs associated with the LNG liquefaction process (2023 liquefaction completed in April and 2022 liquefaction completed in May)	\$ (0.2)

Net Income:

- April's net income of \$2.8 million was \$0.7 million favorable to prior year

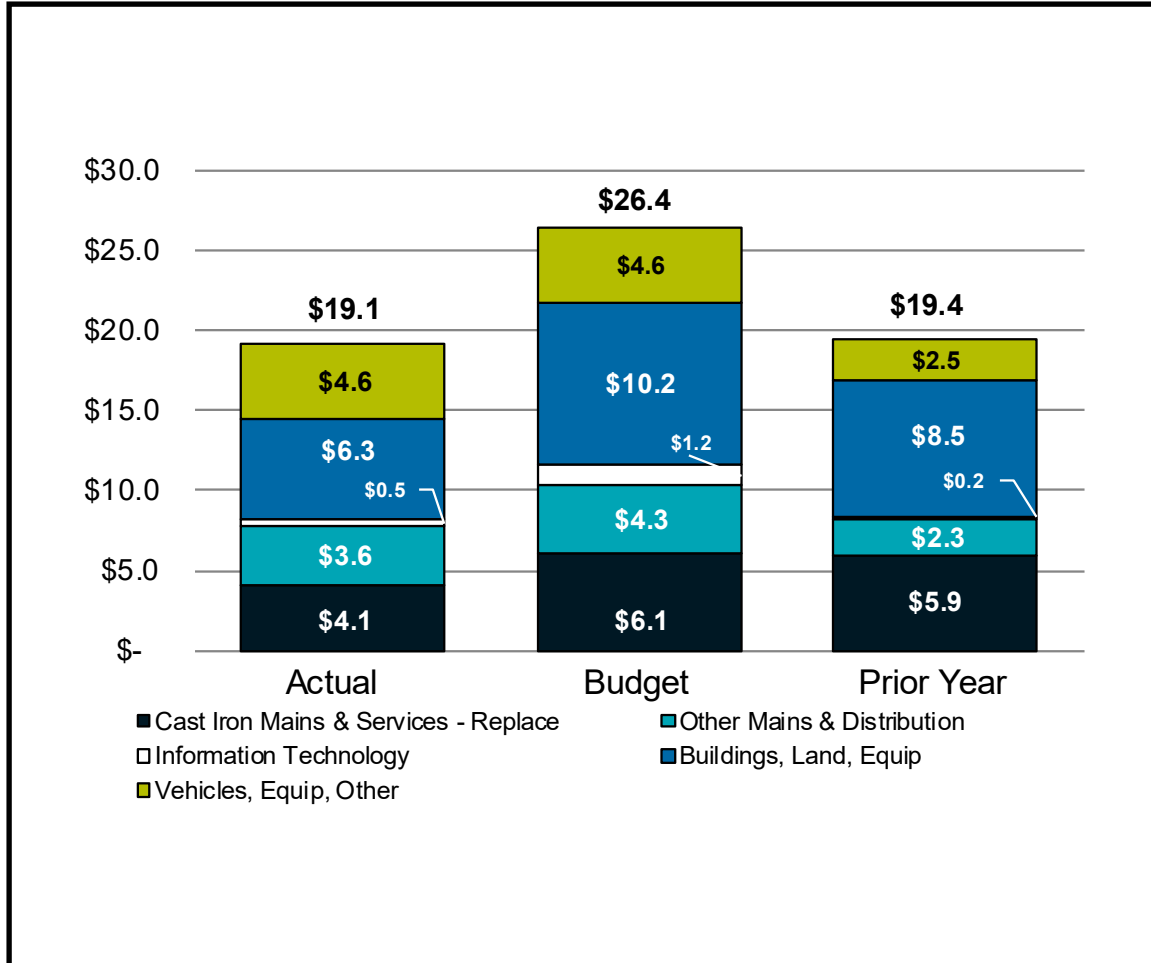
GAS OPERATIONS

YEAR-TO-DATE – APRIL 2023



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE APRIL 2023



• Year-to-date capital expenditures of \$19.1 million were \$7.3 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ (2.9)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (0.8)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (timing)	\$ (0.5)
Buildings, Land and Equipment - Headquarters Walking Path	\$ (0.1)
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ 0.9
Buildings, Land and Equipment - All Other	\$ (0.5)
Information Technology - Time & Attendance Automation (timing)	\$ (0.4)
Information Technology - SAP Invoice Redesign (timing)	\$ (0.2)
Information Technology - GEF Implementation (timing)	\$ 0.2
Information Technology - All other	\$ (0.3)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (2.0)
Mains - Other Mains & Distribution	\$ (0.7)
Motor Vehicles (timing)	\$ (0.3)
All Other-Misc.	\$ 0.3
Total	\$ (7.3)

CASH POSITION – GAS DEPARTMENT

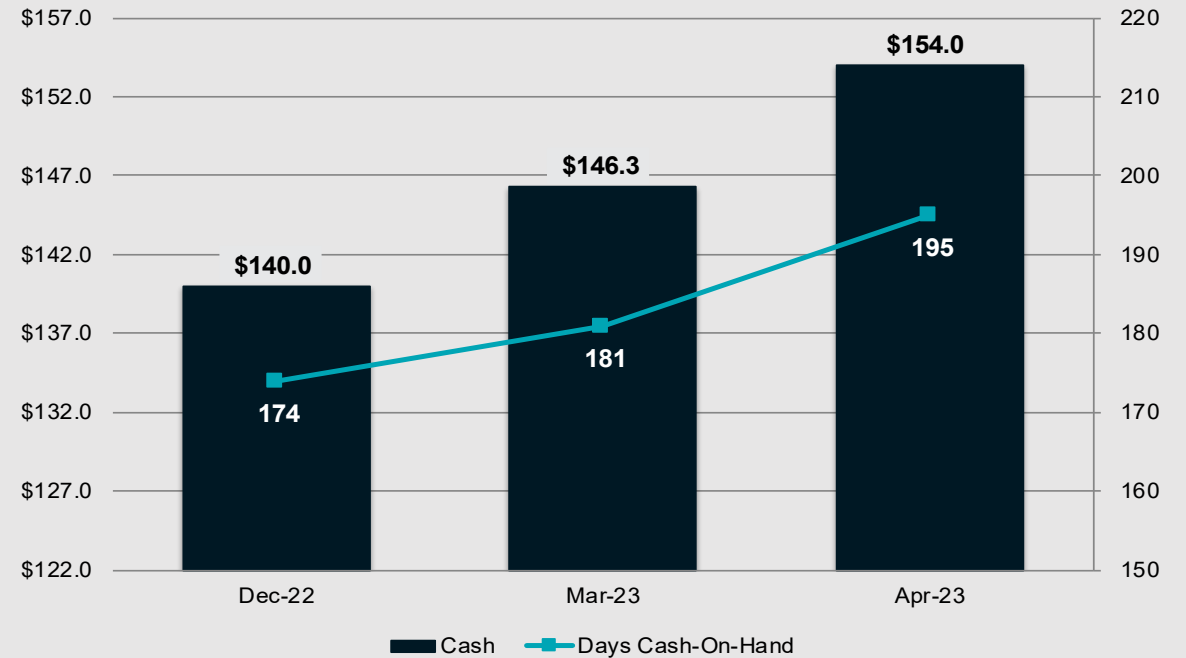
APRIL 30, 2023

- Cash and restricted funds totaled \$220.9 million; unrestricted cash totaled \$154.0 million, as depicted below:

(\$ Millions)	12/31/2022	4/30/2023	Change
Cash per Balance Sheet	\$ 216.3	\$ 220.9	\$ 4.6
Less Restricted Cash:			
2022 Bond Project Funds (Proceeds Remaining)	\$ 75.4	\$ 62.6	\$ (12.8)
Bond Sinking Fund-2018 bonds (To pay interest & principal payments)	\$ 0.9	\$ 4.3	\$ 3.4
Subtotal Restricted Cash	\$ 76.3	\$ 66.9	\$ (9.4)
Unrestricted Cash	\$ 140.0	\$ 154.0	\$ 14.0
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 21.5	\$ 18.2	\$ (3.3)
Customer Advances for Construction	\$ 0.2	\$ 0.3	\$ 0.1
Cash Reserves	\$ 118.3	\$ 135.5	\$ 17.2
Days Cash on Hand (Unrestricted Cash)	174	195	21
Cash Required to meet 180 Day Goal	\$ 144.6	\$ 141.8	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ (4.6)	\$ 12.2	

Gas - Unrestricted Cash

(\$ in millions)

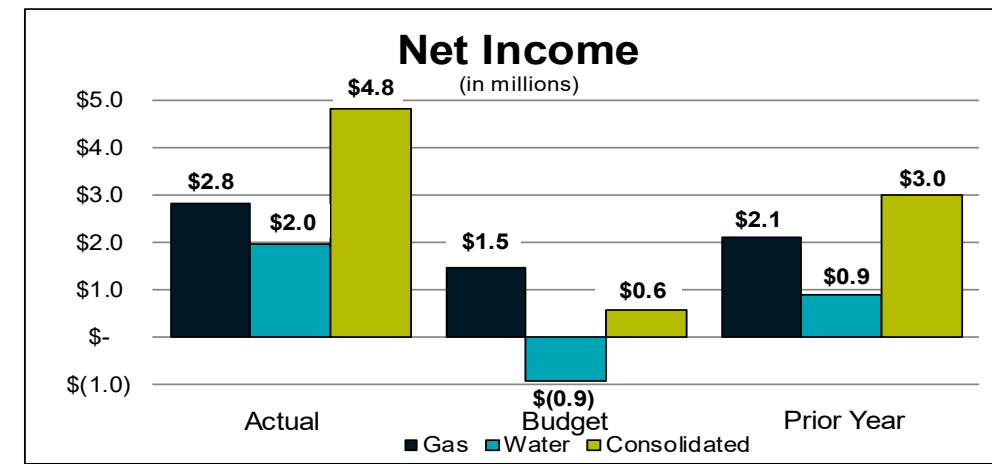
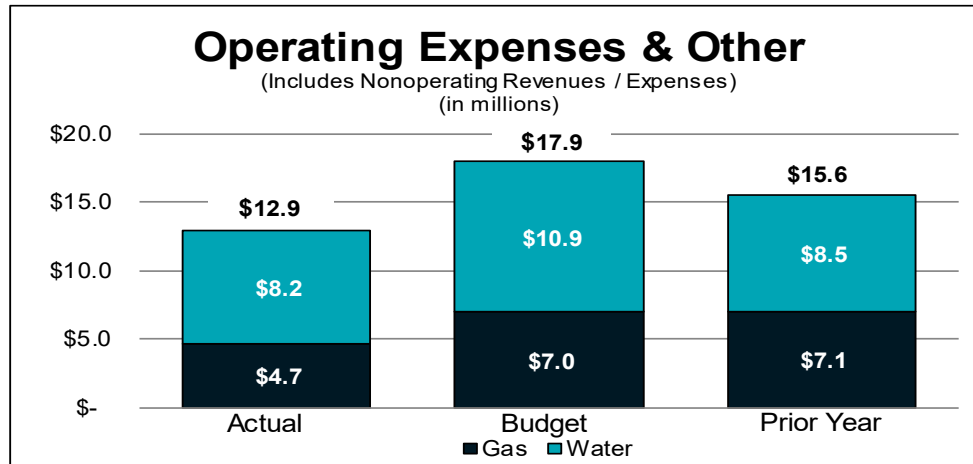
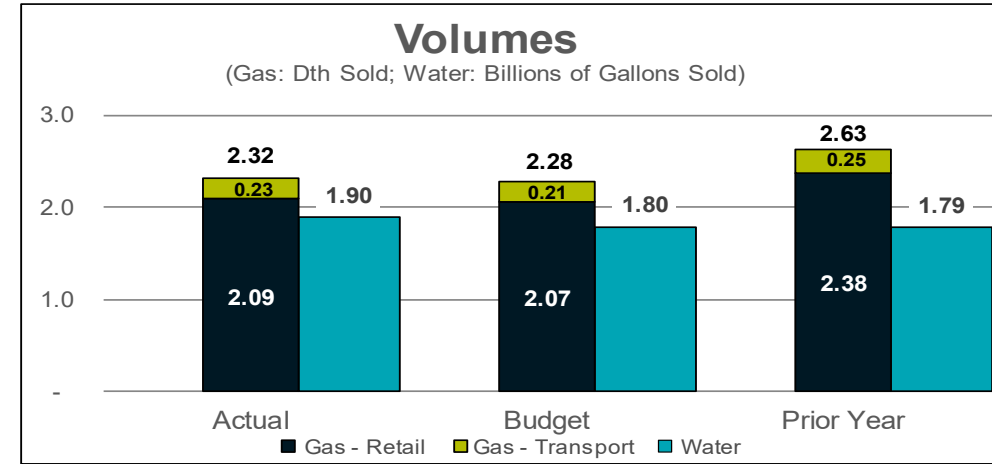
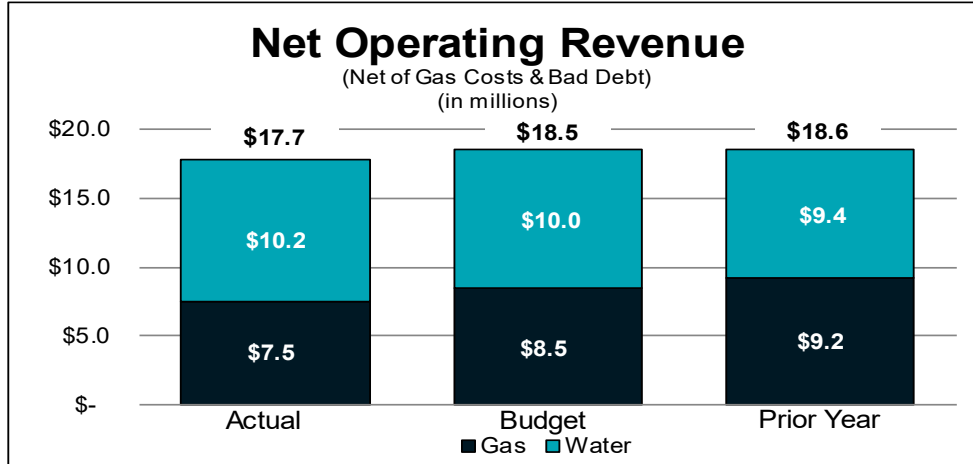


*Cash Reserves were negatively impacted by \$11.4 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

**Cash Reserves as of April 30, 2023 were negatively impacted by \$2.6 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in May 2023. (There is a one-month lag between incurring costs and reimbursement.)

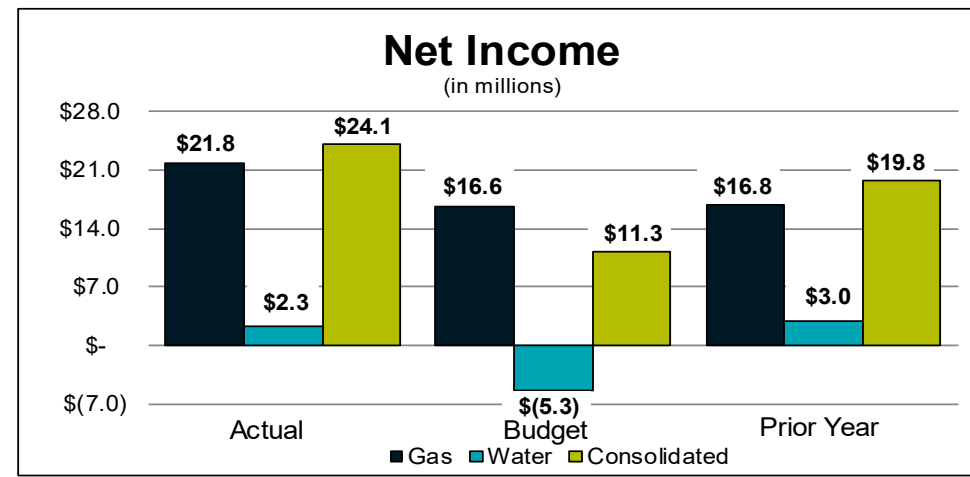
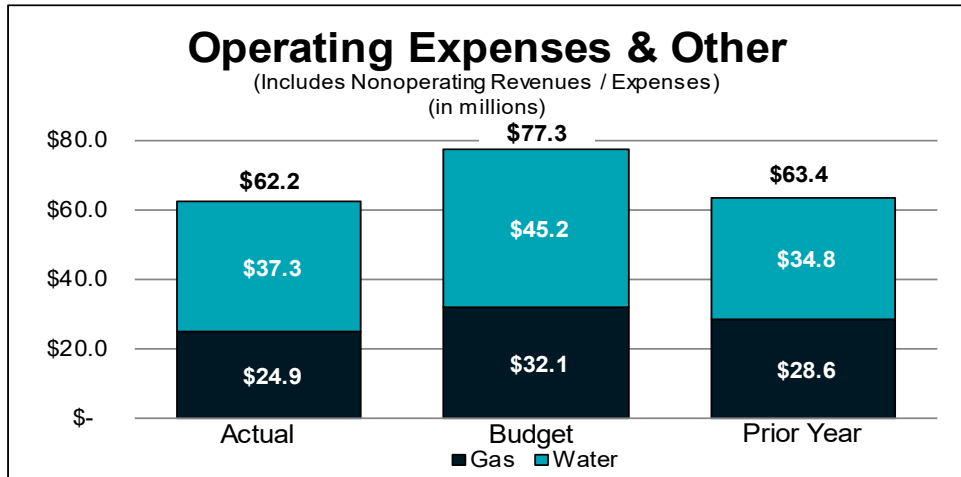
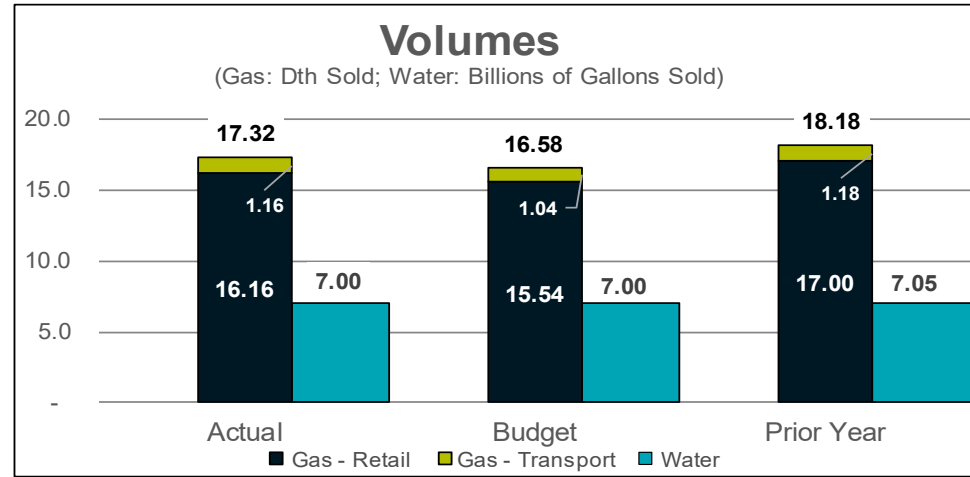
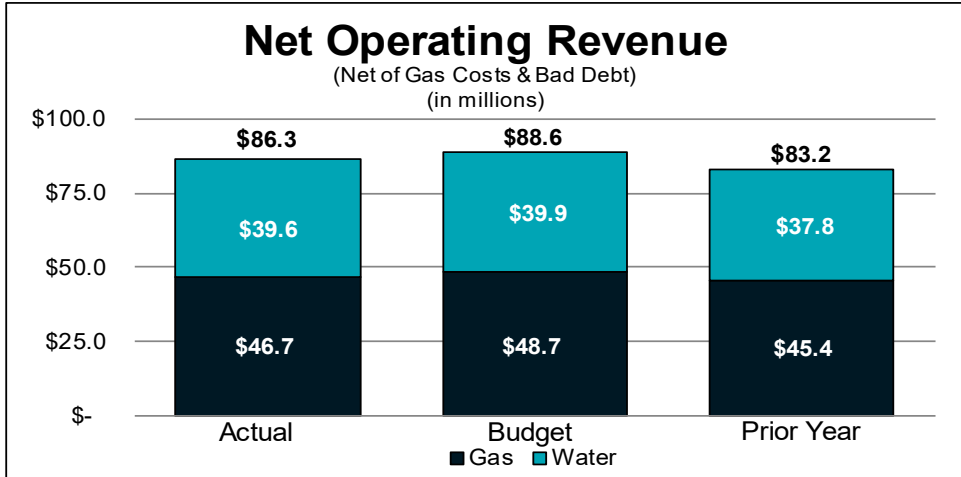
GAS & WATER COMBINED

CURRENT MONTH – APRIL 2023



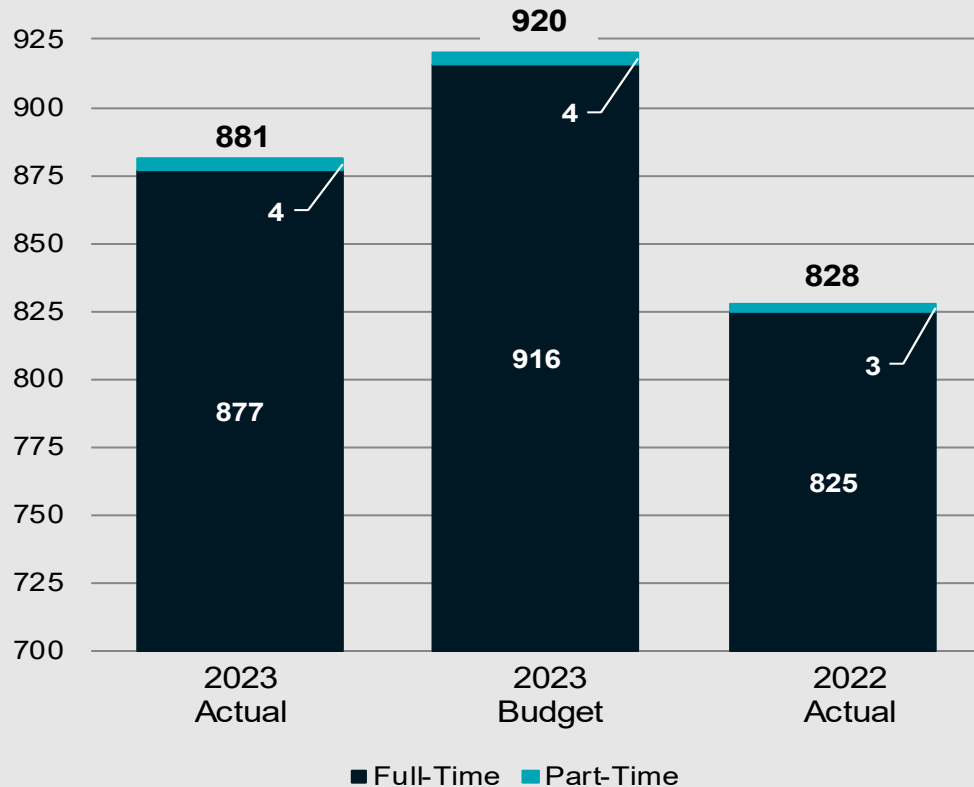
GAS & WATER COMBINED

YEAR-TO-DATE – APRIL 2023



PERSONNEL

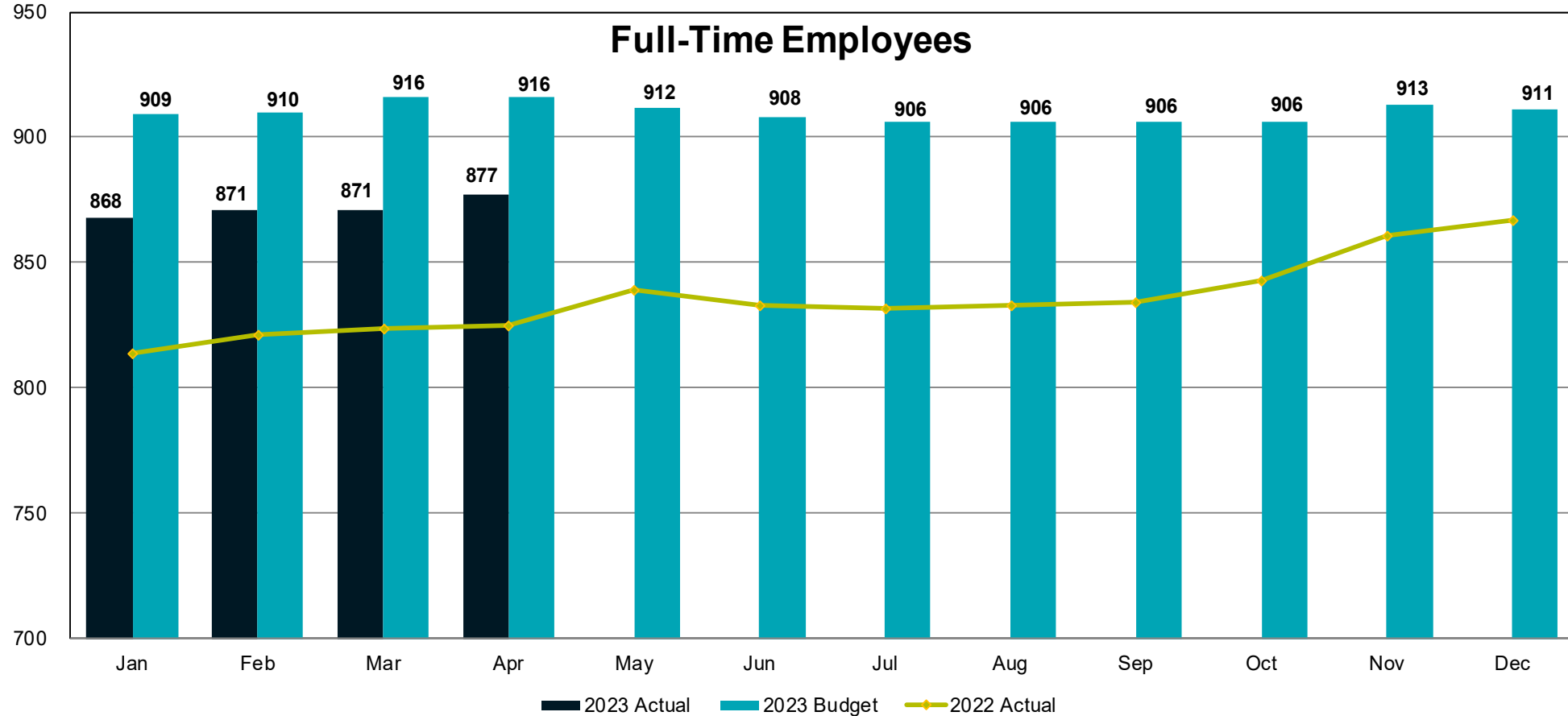
AS OF APRIL 30, 2023 GAS & WATER COMBINED



- The active payroll for April was \$6.7 million, compared with \$6.7 million in budget and \$6.2 million in prior year.
- At April 30th, there were 877 regular full-time employees, compared with 916 in budget and 825 at April 30, 2022.
- At April 30th, there were 4 regular part-time employees, compared with 4 in budget and 3 at April 30, 2022.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

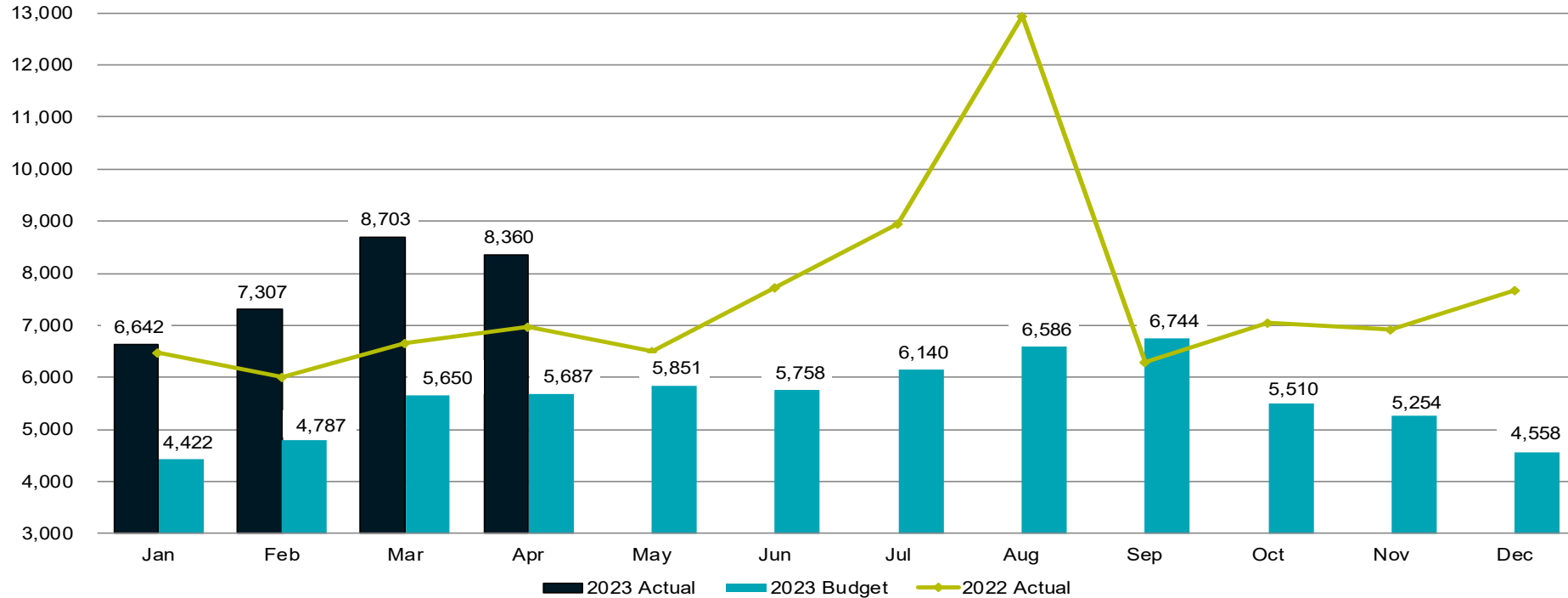
PERSONNEL TREND

THROUGH APRIL 2023
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH APRIL 2023 (GAS & WATER COMBINED)



	Month of April					Year-To-Date April				
	2023 Actual	2023 Budget	2022 Actual	vs. Budget	vs. 2022	2023 Actual	2023 Budget	2022 Actual	Favorable/(Unfavorable) vs. Budget	vs. 2021
Overtime Hours	8,360.0	5,687.0	6,978.0	(2,673.0)	(1,382.0)	31,012.0	20,546.0	26,127.5	(10,466.0)	(4,884.5)
Overtime Dollars	\$ 500,251	\$ 371,767	\$ 400,098	\$ (128,484)	\$ (100,153)	\$ 1,798,704	\$ 1,292,068	\$ 1,477,658	\$ (506,636)	\$ (321,046)

OVERTIME HOURS TREND (continued)

APRIL 2023

(GAS & WATER COMBINED)

Overtime hours for the month totaled 8,360.0 as compared with 5,687.0 in budget and 6,978.0 in prior year. Overtime hours were 2,673.0 greater than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Safety, Security & Locating (1)	(963.0)
Water Distribution (2)	(789.0)
Construction (3)	(582.5)
Customer Service (4)	(234.0)
Field Services (5)	(218.0)
Gas Production (6)	(119.5)
Florence (7)	140.0
All other, net	93.0
	<u>(2,673.0)</u>

- (1) Increased overtime hours in Locating primarily due to a higher number of tickets than anticipated
- (2) Increased overtime due to open positions, emergencies (main breaks), and maintenance
- (3) Increased overtime hours primarily due to the addition of many new, inexperienced employees requiring additional training and gaining it through exposure to emergency repairs on overtime; nighttime shutdowns for connections, etc. (to accomodate customer requests) have also increased overtime
- (4) Increased overtime hours due to open positions while call volumes have remained consistent
- (5) Increased overtime due to increased emergency locates, residential gas fittings, and driving gas leak surveys
- (6) Increased overtime due to liquefaction at the LNG plant
- (7) Decreased overtime due to planned outage at Florence plant

METROPOLITAN

UTILITIES DISTRICT

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
FINANCIAL VARIANCE REPORT
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

	Current Month			Current Month				April Year to Date			April Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		April 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	\$ 8,516,655	\$ 8,282,515	\$ 7,885,699	2.83 %	\$ 234,140	8.00 %	\$ 630,956	\$ 32,583,768	\$ 32,653,965	\$ 31,370,138	(.21)%	\$ (70,197)	3.87 %	\$ 1,213,631
Infrastructure charge	1,423,531	1,433,763	1,253,844	(.71)%	(10,232)	13.53 %	169,687	5,615,915	5,719,210	5,023,600	(1.81)%	(103,295)	11.79 %	592,315
Other	291,577	329,634	257,278	(11.55)%	(38,057)	13.33 %	34,299	1,416,992	1,515,213	1,441,931	(6.48)%	(98,221)	(1.73)%	(24,939)
Total revenues	10,231,763	10,045,912	9,396,821	1.85 %	185,851	8.89 %	834,942	39,616,675	39,888,388	37,835,668	(.68)%	(271,713)	4.71 %	1,781,007
Revenue Deductions														
Operating & Maintenance	6,512,570	8,123,691	6,408,266	(19.83)%	(1,611,120)	1.63 %	104,304	30,073,332	33,774,955	26,679,511	(10.96)%	(3,701,623)	12.72 %	3,393,821
Other	1,647,570	2,173,786	1,564,478	(24.21)%	(526,216)	5.31 %	83,092	6,149,367	8,673,620	5,943,086	(29.10)%	(2,524,253)	3.47 %	206,281
Total expenses	8,160,141	10,297,477	7,972,744	(20.76)%	(2,137,336)	2.35 %	187,397	36,222,699	42,448,575	32,622,597	(14.67)%	(6,225,876)	11.04 %	3,600,102
Other Expense (Income)	109,835	698,270	559,970	(84.27)%	(588,435)	(80.39)%	(450,135)	1,067,113	2,788,670	2,240,128	(61.73)%	(1,721,557)	(52.36)%	(1,173,015)
Net Income (Loss)	\$ 1,961,788	\$ (949,834)	\$ 864,107	(306.54)%	\$ 2,911,622	127.03 %	\$ 1,097,680	\$ 2,326,863	\$ (5,348,857)	\$ 2,972,943	(143.50)%	\$ 7,675,721	(21.73)%	\$ (646,080)
Thousands of gallons sold	1,902,525	1,795,350	1,788,372	5.97 %	107,175	6.38 %	114,153	7,004,551	6,997,660	7,048,175	.10 %	6,891	(.62)%	(43,624)
Number of customers	225,768	225,307	223,251	.20 %	461	1.13 %	2,517							
Plant Additions & Replacements	\$ 5,070,776	\$ 11,967,289	\$ 6,719,075	(57.63)%	\$ (6,896,514)	(24.53)%	\$ (1,648,300)	\$ 21,087,734	\$ 39,500,708	\$ 17,092,097	(46.61)%	\$ (18,412,974)	23.38 %	\$ 3,995,637

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
FINANCIAL VARIANCE REPORT
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

	Current Month			Current Month				April Year to Date			April Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		April 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	\$ 12,100,994	\$ 16,809,321	\$ 20,387,972	(28.01)%	\$ (4,708,327)	(40.65)%	\$ (8,286,977)	\$ 133,311,771	144,793,715	\$ 136,982,994	(7.93)%	\$ (11,481,944)	(2.68)%	\$ (3,671,224)
(Over)/under gas recovery	(815,669)	-	257,780		(815,669)	(416.42)%	(1,073,449)	(1,004,671)	-	88,367		(1,004,671)	(1236.93)%	(1,093,038)
Infrastructure charge	1,308,542	1,314,731	1,102,370	(.47)%	(6,189)	18.70 %	206,172	5,155,820	5,261,654	4,464,456	(2.01)%	(105,834)	15.49 %	691,364
Other	474,328	402,995	482,147	17.70 %	71,333	(1.62)%	(7,819)	2,171,729	1,674,277	2,342,122	29.71 %	497,452	(7.28)%	(170,393)
Total revenues, net	13,068,196	18,527,047	22,230,269	(29.46)%	(5,458,851)	(41.21)%	(9,162,073)	139,634,648	151,729,645	143,877,939	(7.97)%	(12,094,997)	(2.95)%	(4,243,291)
Less: Natural gas purchased for resale	5,875,033	10,032,593	13,051,615	(41.44)%	(4,157,560)	(54.99)%	(7,176,582)	93,325,070	103,364,467	98,840,619	(9.71)%	(10,039,397)	(5.58)%	(5,515,549)
CPEP Rebates	(348,670)	-	-		(348,670)	-	348,670	(348,670)	(350,000)	(355,267)		1,330	(1.86)%	6,597
Operating revenues, net of gas cost	7,541,832	8,494,452	9,178,654	(11.21)%	(952,620)	(17.83)%	(1,636,822)	46,658,248	48,715,178	45,392,587	(4.22)%	(2,056,930)	2.79 %	1,265,661
Revenue Deductions														
Operating & Maintenance	4,355,081	4,673,483	4,809,558	(6.81)%	(318,402)	(9.45)%	(454,477)	18,232,536	21,505,109	18,540,563	(15.22)%	(3,272,573)	(1.66)%	(308,027)
Other	1,815,104	2,064,500	1,778,308	(12.08)%	(249,396)	2.07 %	36,796	9,279,285	9,652,938	8,629,183	(3.87)%	(373,653)	7.53 %	650,102
Total operating expenses	6,170,186	6,737,983	6,587,866	(8.43)%	(567,798)	(6.34)%	(417,681)	27,511,821	31,158,047	27,169,746	(11.70)%	(3,646,226)	1.26 %	342,075
Other expense (income)	(1,404,831)	284,016	478,367	(594.63)%	(1,688,847)	(393.67)%	(1,883,199)	(2,644,110)	910,610	1,417,589	(390.37)%	(3,554,721)	(286.52)%	(4,061,700)
Net Income (Loss)	\$ 2,776,478	\$ 1,472,453	\$ 2,112,420	88.56 %	1,304,025	31.44 %	664,058	\$ 21,790,537	\$ 16,646,520	\$ 16,805,251	30.90 %	5,144,016	29.67 %	4,985,285
Total Retail Sales Adjusted for Unbilled S	2,093,672	2,067,850	2,382,046	1.25 %	25,822	(12.11)%	(288,374)	16,156,227	15,542,730	16,993,597	3.95 %	613,497	(4.93)%	(837,370)
Total Transportation Sales	224,486	215,175	244,102	4.33 %	9,311	(8.04)%	(19,616)	1,160,658	1,035,699	1,182,346	12.07 %	124,959	(1.83)%	(21,688)
Total Sales Adjusted for Unbilled Sales	2,318,158	2,283,025	2,626,148	1.54 %	35,133	(11.73)%	(307,990)	17,316,885	16,578,429	18,175,943	4.45 %	738,456	(4.73)%	(859,058)
Heating degree days	374	400	456	(6.50)%	(26)	(17.98)%	(82)	3,383	3,425	3,503	(1.23)%	(42)	(3.43)%	(120)
Number of customers	239,751	240,071	237,867	-0.13%	(320)	.79 %	1,884							
Plant Additions & Replacements	\$ 5,915,436	\$ 7,124,205	\$ 4,807,549	(16.97)%	(1,208,769)	23.04 %	\$ 1,107,887	\$ 19,127,486	\$ 26,358,669	\$ 19,392,294	(27.43)%	\$ (7,231,183)	(1.37)%	\$ (264,807)

2023 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2022	Actual January	Actual February	Actual March	Actual 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	1,423,531	1,437,140	1,440,297	1,442,540	1,444,300	1,445,193	1,441,557	1,440,117	1,440,468	\$17,147,527	\$213,553,853
Water Infrastructure Revenue - Commodity	\$39,504,966	643,627	574,985	665,074	604,118	759,815	1,432,367	1,901,187	2,096,294	1,824,531	1,392,227	698,956	649,240	\$13,242,422	\$52,747,387
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
Expenditures															
WCI Mains per W-2	\$159,495,051	967,434	967,099	2,561,063	1,571,100	3,022,184	2,713,173	1,819,015	1,546,529	1,276,430	1,320,164	925,000	867,457	\$19,556,647	\$179,051,697
Abandonments - approximate	\$5,399,109	12,043	102,028	133,914	5,819	58,513	58,513	58,513	58,513	58,513	58,513	58,513	58,513	\$721,904	\$6,121,012
Service Reconnections W-3	\$34,714,698	39,691	592,350	739,317	338,863	638,686	639,983	677,819	677,865	655,356	650,573	651,495	656,297	\$6,958,295	\$41,672,992
Infrastructure Integrity	\$1,761,572	27,730	26,303	48,707	43,950	38,030	44,193	40,076	38,627	40,516	42,612	45,931	41,375	\$478,049	\$2,239,621
Water Main Condition Assessment	\$1,200,905	(174,766)	176,635	0	(1,318)	350,058	58	58	58	475,058	58	175,058	58	\$1,001,011	\$2,201,916
TOTAL EXPENDITURES	\$202,571,334	872,130	1,864,415	3,483,001	1,958,413	4,107,470	3,455,919	2,595,481	2,321,591	2,505,872	2,071,919	1,855,996	1,623,698	28,715,905	231,287,239
NET CURRENT YEAR	\$33,269,258	\$1,129,859	\$98,747	(\$1,372,081)	\$69,236	(\$1,910,515)	(\$583,255)	\$748,246	\$1,219,002	\$763,852	\$761,865	\$283,077	\$466,010	\$1,674,043	\$34,943,301

LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash) 33,269,258 34,399,117 34,497,864 33,125,783 33,195,019 31,284,504 30,701,248 31,449,494 32,668,497 33,432,349 34,194,214 34,477,291 34,943,301

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 reconnections to the new main to be completed prior to abandoning the cast iron mains

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

For his comments below, Maesa has provided some suggested revisions to the GIRAMIR report. These suggestions are as follows:

2023 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2022	Actual January	Actual February	Actual March	Actual 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	\$1,308,542	\$1,309,485	\$1,309,508	\$1,310,243	\$1,311,687	\$1,311,963	\$1,314,966	\$1,317,368	\$1,320,314	\$15,661,352	\$206,860,617
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	37,661,466	36,582,517								
Investment Earnings on Project Fund	(\$186,943)	232,336	(103,837.74)	390,829.00	91,332.83									\$ 610,660	\$423,717
Expenditures															
GCI Mains per G-21	\$115,087,054	381,768	1,018,184	(132,403.00)	560,000	1,023,631	1,023,632	1,023,632	1,023,631	1,023,632	1,023,631	1,023,631	1,023,631	\$10,016,822	\$125,103,876
Abandonments - approximate	\$15,762,976	45,798.55	21,383.23	4.15	(871,308.04)	75,000.00	75,000.00	75,000.00	500,000.00	75,000.00	75,000.00	85,000.00	500,000.00	\$655,878	\$16,418,854
GIR services per G-21	\$91,047,675	288,139	476,968	224,722	1,282,807	720,800	720,800	720,800	720,800	720,800	720,800	720,800	729,600	\$8,047,837	\$99,095,511
GIR service reconnections per G-3	\$22,953,270	39,849	35,765	81,707	107,450	198,222	179,064	236,943	203,675	204,712	229,517	231,373	261,016	\$2,009,293	\$24,962,563
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	1,078,948.96	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	\$20,729,829	\$266,272,035
NET CURRENT YEAR	(\$54,500,149)	\$470,767	(\$265,122)	\$1,159,748	\$229,593	(\$708,169)	(\$688,986)	(\$746,132)	(\$1,136,419)	(\$712,182)	(\$733,982)	(\$743,436)	(\$1,194,156)	(\$5,068,478)	(\$59,568,627)
LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)	(54,500,149)	(54,029,382)	(54,294,504)	(53,134,756)	(52,905,163)	(53,613,332)	(54,302,320)	(55,048,452)	(56,184,871)	(56,897,053)	(57,631,035)	(58,374,471)	(59,568,627)		
GIR Capital Expenditures Funded by Bond	49,312,893	1,643,594	3,165,954	2,128,578	(114,109)	1,078,949	2,017,653	1,998,496	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	22,557,493	
Total Funded By Bond (includes E through I above)	\$49,312,893	1,643,594	3,165,954	2,128,578	(114,109)	1,078,949	2,017,653	1,998,496	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	22,557,493	\$71,870,386
Transfer to 2018 Bond Sinking Fund for Bond Interest & Principal Payments	\$9,708,867	187,474	187,778	188,197	188,526	187,161	187,161	187,161	187,161	187,161	187,161	187,161	187,161	\$2,249,262	\$11,958,129
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)	(11,437,372)	(11,564,709)	(10,734,161)	(9,979,915)	(9,558,076)	(8,320,270)	(7,528,225)	(6,720,831)	(6,352,300)		(6,352,300)
GIR Mains Installed-Qtr (Miles)*				5.40											
GIR Mains Installed-YTD (Miles)*	53.08			5.40		5.40		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		0.85		0.85	
Cast Iron Miles of Main Remaining**	135.26			134.41		134.41		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

**METROPOLITAN UTILITIES DISTRICT
PAYROLL BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

**A-12a
APRIL 2023**

	Month of April			Four Months Ending April		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ 171,402	\$ 141,649	\$ 136,591	\$ 591,441	\$ 543,766	\$ 531,940
Top level reductions	0	(207,822)	0	0	(827,003)	0
	<u>171,402</u>	<u>(66,173)</u>	<u>136,591</u>	<u>591,441</u>	<u>(283,237)</u>	<u>531,940</u>
Law	94,127	91,172	81,353	350,523	353,330	322,612
Human Resources - Vice President - Savine	92,103	98,284	87,088	366,386	381,486	340,967
Senior Vice President - Mendenhall	<u>186,230</u>	<u>189,456</u>	<u>168,441</u>	<u>716,909</u>	<u>734,816</u>	<u>663,579</u>
Safety, Security & Locating	352,825	313,022	283,569	1,232,641	1,119,831	1,082,223
Vice President - Hunter	<u>352,825</u>	<u>313,022</u>	<u>283,569</u>	<u>1,232,641</u>	<u>1,119,831</u>	<u>1,082,223</u>
Purchasing	64,045	62,854	57,226	244,139	239,877	223,963
Meter Services	196,118	214,470	182,542	780,641	868,713	696,685
Stores	87,349	89,337	69,680	352,024	362,417	318,545
Facilities Management	76,828	77,094	66,290	317,941	305,070	268,070
Vice President - Zellars	<u>424,340</u>	<u>443,755</u>	<u>375,738</u>	<u>1,694,745</u>	<u>1,776,077</u>	<u>1,507,263</u>
Field Service Administration	183,849	190,237	174,051	722,103	752,565	607,712
Field Services	692,172	693,836	663,237	2,718,178	2,847,922	2,781,526
Transportation	101,871	116,068	100,036	391,016	467,552	384,554
Transportation Office	69,698	73,639	67,055	280,414	292,485	264,876
Vice President - Melville	<u>1,047,590</u>	<u>1,073,781</u>	<u>1,004,379</u>	<u>4,111,711</u>	<u>4,360,525</u>	<u>4,038,668</u>
Senior Vice President - Ausdemore	<u>1,824,755</u>	<u>1,830,558</u>	<u>1,663,686</u>	<u>7,039,097</u>	<u>7,256,433</u>	<u>6,628,154</u>
Information Technology - Vice President - Pappalil	483,597	582,256	505,385	1,887,752	2,213,471	1,711,241
Business Development	102,579	108,837	74,607	404,986	431,664	319,100
Corporate Communications	61,574	66,508	81,866	236,113	257,978	308,081
Customer Service Administration	31,746	31,061	29,855	123,202	120,519	117,130
Customer Service	205,258	258,941	193,162	903,241	1,046,957	823,157
Customer Accounting	175,439	174,823	171,879	672,804	684,132	606,228
Branch Delivery	64,447	74,131	63,665	277,427	302,724	226,880
Customer Service	<u>476,890</u>	<u>538,957</u>	<u>458,561</u>	<u>1,976,674</u>	<u>2,154,332</u>	<u>1,773,395</u>
Vice President - Mueller	<u>641,043</u>	<u>714,302</u>	<u>615,034</u>	<u>2,617,773</u>	<u>2,843,974</u>	<u>2,400,576</u>
Senior Vice President - Lobsiger	<u>1,124,640</u>	<u>1,296,558</u>	<u>1,120,419</u>	<u>4,505,525</u>	<u>5,057,444</u>	<u>4,111,817</u>
Rates	22,435	21,439	20,878	87,440	83,716	80,330
Accounting	135,984	149,472	127,970	564,850	586,876	519,670
Senior Vice President - Myers	<u>158,419</u>	<u>170,911</u>	<u>148,848</u>	<u>652,290</u>	<u>670,592</u>	<u>600,000</u>
Gas Operations	55,000	53,518	37,782	210,008	205,080	138,552
Gas Production	170,477	160,443	156,232	695,568	672,938	592,244
Gas Systems Control	50,314	49,788	44,489	201,849	196,932	195,644
Gas Distribution	121,265	125,451	111,979	478,034	484,805	411,439
Vice President - Knight	<u>397,056</u>	<u>389,200</u>	<u>350,482</u>	<u>1,585,459</u>	<u>1,559,755</u>	<u>1,337,879</u>
Water Operations	20,559	26,868	24,991	91,287	102,060	97,366
Water Pumping - Florence	220,770	214,415	213,490	883,289	880,695	886,570
Maintenance	213,435	219,282	203,566	864,262	886,660	791,297
Water Distribution	284,651	280,513	255,579	1,044,204	1,135,629	969,575
Platte South	98,488	103,951	78,458	427,633	424,523	327,401
Platte West	108,076	125,406	129,837	490,819	503,753	498,880
Water Quality	74,152	78,108	67,092	277,170	304,345	257,255
Vice President - Koenig	<u>1,020,131</u>	<u>1,048,544</u>	<u>973,013</u>	<u>4,078,664</u>	<u>4,237,666</u>	<u>3,828,344</u>
Infrastructure Integrity	97,371	102,340	91,782	358,252	414,047	353,743
Engineering Administration	63,138	54,493	62,453	224,456	209,768	235,083
Plant Engineering	219,118	231,061	251,795	829,129	889,592	954,032
Engineering Design	224,005	259,232	241,452	919,279	1,022,652	935,390
Vice President - Niiya	<u>603,632</u>	<u>647,125</u>	<u>647,482</u>	<u>2,331,116</u>	<u>2,536,058</u>	<u>2,478,248</u>
Construction	1,223,715	1,213,905	997,885	4,976,280	4,971,217	4,054,961
Vice President - Schovanec	<u>1,223,715</u>	<u>1,213,905</u>	<u>997,885</u>	<u>4,976,280</u>	<u>4,971,217</u>	<u>4,054,961</u>
Senior Vice President - Langel	<u>3,244,534</u>	<u>3,298,773</u>	<u>2,968,862</u>	<u>12,971,519</u>	<u>13,304,696</u>	<u>11,699,432</u>
Total Payroll	<u>\$ 6,709,980</u>	<u>\$ 6,720,084</u>	<u>\$ 6,206,847</u>	<u>\$ 26,476,781</u>	<u>\$ 26,740,744</u>	<u>\$ 24,234,922</u>

**METROPOLITAN UTILITIES DISTRICT
EMPLOYEES BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

**A-12b
APRIL 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	8	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	8	-	-	6	-	-	6	-	-
Law	10	-	-	9	-	1	9	-	1
Human Resources - Vice President - Savine	11	1	-	12	-	1	12	-	-
Senior Vice President - Mendenhall	21	1	-	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	36	-	-	36	-	-	32	-	-
Stores	14	-	-	14	-	-	12	-	-
Facilities Management	11	-	-	11	1	-	10	-	-
Vice President - Zellars	68	-	-	68	1	-	61	-	-
Field Service Administration	24	-	-	25	-	-	26	-	-
Field Services	92	-	-	96	-	-	90	-	-
Transportation	19	-	-	19	-	-	17	-	-
Transportation Office	9	-	-	10	-	-	9	-	-
Vice President - Melville	144	-	-	150	-	-	142	-	-
Senior Vice President - Ausdemore	247	-	1	251	1	1	233	-	1
Information Technology - Vice President - Pappal	48	-	1	57	-	4	41	-	1
Business Development	15	-	1	15	-	1	11	-	-
Corporate Communications	6	-	1	6	-	2	9	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	40	-	-	51	-	-	34	-	-
Customer Accounting	29	1	-	28	1	-	27	1	-
Branch Delivery	12	-	-	14	-	-	14	-	-
Customer Service	84	1	-	96	1	-	78	1	-
Vice President - Mueller	105	1	2	117	1	3	98	1	-
Senior Vice President - Lobsiger	153	1	3	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	19	-	-	19	-	-	18	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	1
Gas Distribution	15	-	-	15	-	-	15	-	-
Vice President - Knight	44	-	-	44	-	-	42	-	1
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	31	-	-	32	-	-	32	-	-
Maintenance	29	-	-	29	-	-	29	-	-
Water Distribution	39	-	-	40	-	-	33	-	-
Platte South	13	1	-	14	1	-	12	1	-
Platte West	14	1	-	17	1	-	17	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Koenig	137	2	-	143	2	1	134	2	-
Infrastructure Integrity	12	-	2	14	-	3	13	-	1
Engineering Administration	5	-	-	4	-	-	5	-	-
Plant Engineering	26	-	-	28	-	1	34	-	-
Engineering Design	30	-	1	36	-	-	33	-	2
Vice President - Niiya	73	-	3	82	-	4	85	-	3
Construction	176	-	-	176	-	-	147	-	-
Vice President - Schovanec	176	-	-	176	-	-	147	-	-
Senior Vice President - Langel	430	2	3	445	2	5	408	2	4
Total Employees	877	4	8	916	4	16	825	3	7

A-12b

**METROPOLITAN UTILITIES DISTRICT
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

**A-12b
APRIL 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	8	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	-	-	-	-	-	-
	8	-	-	6	-	-	6	-	-
Law	10	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	10	-	-	10	-	-	9	-	-
Senior Vice President - Mendenhall	20	-	-	19	-	-	18	-	-
Safety, Security & Locating	13	-	-	12	-	-	10	-	-
Vice President - Hunter	13	-	-	12	-	-	10	-	-
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	8	-	-	8	-	-	8	-	-
Field Services	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Transportation Office	3	-	-	4	-	-	3	-	-
Vice President - Melville	11	-	-	12	-	-	11	-	-
Senior Vice President - Ausdemore	41	-	-	41	-	-	37	-	-
Information Technology - Vice President - Pappal	48	-	-	57	-	-	41	-	-
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	-	-	84	-	-	66	-	-
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	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	7	-	-	8	-	-	8	-	-
Maintenance	3	-	-	3	-	-	3	-	-
Water Distribution	4	-	-	4	-	-	3	-	-
Platte South	3	-	-	3	-	-	2	-	-
Platte West	2	-	-	2	-	-	3	-	-
Water Quality	8	-	-	8	-	-	8	-	-
Vice President - Koenig	29	-	-	30	-	-	29	-	-
Infrastructure Integrity	3	-	-	3	-	-	4	-	-
Engineering Administration	5	-	-	4	-	-	5	-	-
Plant Engineering	26	-	-	28	-	-	34	-	-
Engineering Design	17	-	-	21	-	-	21	-	-
Vice President - Niiya	51	-	-	56	-	-	64	-	-
Construction	20	-	-	20	-	-	8	-	-
Vice President - Schovanec	20	-	-	20	-	-	8	-	-
Senior Vice President - Langel	115	-	-	121	-	-	115	-	-
Total Employees	270	-	-	284	-	-	254	-	-

**METROPOLITAN UTILITIES DISTRICT
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

**A-12b
APRIL 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	1	1	-	2	-	1	3	-	-
Senior Vice President - Mendenhall	1	1	-	2	-	2	3	-	1
Safety, Security & Locating	22	-	1	21	-	1	20	-	1
Vice President - Hunter	22	-	1	21	-	1	20	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	33	-	-	33	-	-	29	-	-
Stores	12	-	-	12	-	-	10	-	-
Facilities Management	6	-	-	6	1	-	6	-	-
Vice President - Zellars	51	-	-	51	1	-	45	-	-
Field Service Administration	16	-	-	17	-	-	18	-	-
Field Services	92	-	-	96	-	-	90	-	-
Transportation	19	-	-	19	-	-	17	-	-
Transportation Office	6	-	-	6	-	-	6	-	-
Vice President - Melville	133	-	-	138	-	-	131	-	-
Senior Vice President - Ausdemore	206	-	1	210	1	1	196	-	1
Information Technology - Vice President - Pappal	-	-	1	-	-	4	-	-	1
Business Development	7	-	1	7	-	1	7	-	-
Corporate Communications	-	-	1	-	-	2	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	35	-	-	45	-	-	29	-	-
Customer Accounting	26	1	-	25	1	-	24	1	-
Branch Delivery	11	-	-	13	-	-	13	-	-
Customer Service	72	1	-	83	1	-	66	1	-
Vice President - Mueller	79	1	2	90	1	3	73	1	-
Senior Vice President - Lobsiger	79	1	3	90	1	7	73	1	1
Rates	-	-	-	-	-	-	-	-	-
Accounting	6	-	1	6	-	1	6	-	-
Senior Vice President - Myers	6	-	1	6	-	1	6	-	-
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	16	-	-	16	-	-	15	-	-
Gas Systems Control	-	-	-	-	-	-	-	-	1
Gas Distribution	13	-	-	13	-	-	13	-	-
Vice President - Knight	29	-	-	29	-	-	28	-	1
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	24	-	-	24	-	-	24	-	-
Maintenance	26	-	-	26	-	-	26	-	-
Water Distribution	35	-	-	36	-	-	30	-	-
Platte South	10	1	-	11	1	-	10	1	-
Platte West	12	1	-	15	1	-	14	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Koenig	108	2	-	113	2	1	105	2	-
Infrastructure Integrity	9	-	2	11	-	3	9	-	1
Engineering Administration	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	-	-	-	1	-	-	-
Engineering Design	13	-	1	15	-	-	12	-	2
Vice President - Niiya	22	-	3	26	-	4	21	-	3
Construction	156	-	-	156	-	-	139	-	-
Vice President - Schovanec	156	-	-	156	-	-	139	-	-
Senior Vice President - Langel	315	2	3	324	2	5	293	2	4
Total Employees	607	4	8	632	4	16	571	3	7

A-12b

**METROPOLITAN UTILITIES DISTRICT
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

**A-12c
APRIL 2023**

	Month of April			Four Months Ending April		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	0.0	-	0.0	0.0	-	0.0
Top level reductions	0.0	-	0.0	0.0	-	0.0
Law	18.5	12.0	8.0	74.0	41.0	44.5
Human Resources - Vice President - Savine	0.5	5.0	4.0	1.0	29.0	52.0
Senior Vice President - Mendenhall	19.0	17.0	12.0	75.0	70.0	96.5
Safety, Security & Locating	1,668.0	705.0	1,117.5	4,355.5	1,370.0	2,680.0
Vice President - Hunter	1,668.0	705.0	1,117.5	4,355.5	1,370.0	2,680.0
Purchasing	0.0	-	0.0	0.0	-	0.0
Meter Services	18.0	2.0	0.0	117.5	8.0	0.5
Stores	25.5	15.0	27.0	96.0	60.0	112.5
Facilities Management	15.0	15.0	22.0	253.0	135.0	148.5
Vice President - Zellars	58.5	32.0	49.0	466.5	203.0	261.5
Field Service Administration	199.5	235.0	234.5	794.0	920.0	906.5
Field Services	1,353.5	1,100.0	1,117.5	4,930.0	5,000.0	4,644.0
Transportation	28.0	100.0	41.0	165.0	280.0	120.0
Transportation Office	54.5	83.0	61.5	288.0	333.0	257.0
Vice President - Melville	1,635.5	1,518.0	1,454.5	6,177.0	6,533.0	5,927.5
Senior Vice President - Ausdemore	3,362.0	2,255.0	2,621.0	10,999.0	8,106.0	8,869.0
Information Technology - Vice President - Pappalil	16.0	5.0	13.0	105.5	20.0	50.0
Business Development	2.0	-	0.0	25.0	-	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	274.0	40.0	140.0	1,269.0	125.0	413.5
Customer Accounting	78.5	15.0	349.5	101.0	35.0	464.0
Branch Delivery	3.0	15.0	37.5	39.5	60.0	99.5
Customer Service	355.5	70.0	527.0	1,409.5	220.0	977.0
Vice President - Mueller	357.5	70.0	527.0	1,434.5	220.0	977.0
Senior Vice President - Lobsiger	373.5	75.0	540.0	1,540.0	240.0	1,027.0
Rates	0.0	-	0.0	0.0	-	0.0
Accounting	0.0	-	0.0	5.0	-	0.0
Senior Vice President - Myers	0.0	-	0.0	5.0	-	0.0
Gas Operations	0.0	-	0.0	0.0	-	0.0
Gas Production	269.5	150.0	236.5	832.5	750.0	677.0
Gas Systems Control	0.0	15.0	0.0	36.0	30.0	36.5
Gas Distribution	72.0	125.0	60.5	299.0	310.0	297.5
Vice President - Knight	341.5	290.0	297.0	1,167.5	1,090.0	1,011.0
Water Operations	0.0	-	0.0	0.0	-	0.0
Water Pumping - Florence	60.0	200.0	84.0	452.5	800.0	479.0
Maintenance	54.5	100.0	89.5	364.0	400.0	378.0
Water Distribution	1,239.0	450.0	815.0	3,582.0	1,800.0	2,733.0
Platte South	42.5	25.0	18.5	65.5	100.0	137.5
Platte West	42.0	45.0	30.5	414.5	180.0	257.5
Water Quality	16.0	5.0	22.0	60.0	40.0	78.0
Vice President - Koenig	1,454.0	825.0	1,059.5	4,938.5	3,320.0	4,063.0
Infrastructure Integrity	18.0	25.0	0.0	61.5	100.0	10.5
Engineering Administration	0.0	-	0.0	0.0	-	0.0
Plant Engineering	126.0	75.0	129.0	236.0	120.0	251.0
Engineering Design	83.5	125.0	162.5	594.5	500.0	679.5
Vice President - Niiya	227.5	225.0	291.5	892.0	720.0	941.0
Construction	2,582.5	2,000.0	2,157.0	11,395.0	7,000.0	10,120.0
Vice President - Schovanec	2,582.5	2,000.0	2,157.0	11,395.0	7,000.0	10,120.0
Senior Vice President - Langel	4,605.5	3,340.0	3,805.0	18,393.0	12,130.0	16,135.0
Total Overtime Hours	8,360.0	5,687.0	6,978.0	31,012.0	20,546.0	26,127.5

**METROPOLITAN UTILITIES DISTRICT
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

**A-12d
APRIL 2023**

	Month of April			Four Months Ending April		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	1,319	985	513	4,950	2,955	2,726
Human Resources - Vice President - Savine	27	488	196	47	2,926	2,387
Senior Vice President - Mendenhall	1,346	1,473	709	4,997	5,880	5,113
Safety, Security & Locating	99,604	72,734	65,388	251,225	164,179	154,524
Vice President - Hunter	99,604	72,734	65,388	251,225	164,179	154,524
Purchasing	-	-	-	-	-	-
Meter Services	924	108	-	5,909	432	30
Stores	1,419	755	1,465	5,053	3,021	5,602
Facilities Management	865	705	1,159	13,607	6,344	7,146
Vice President - Zellars	3,208	1,568	2,624	24,569	9,797	12,778
Field Service Administration	14,428	15,400	14,488	55,754	56,426	57,508
Field Services	87,112	69,102	68,844	311,571	301,536	280,560
Transportation	1,732	6,152	2,622	9,553	17,226	7,483
Transportation Office	4,131	5,759	4,569	21,251	23,104	18,661
Vice President - Melville	107,403	96,413	90,523	398,129	398,291	364,212
Senior Vice President - Ausdemore	210,215	170,714	158,534	673,923	572,267	531,513
Information Technology - Vice President - Pappalil	1,249	1,002	807	7,373	3,342	3,032
Business Development	107	-	-	1,259	-	-
Corporate Communications	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	12,234	1,738	6,374	55,216	5,430	18,268
Customer Accounting	4,164	726	16,618	5,205	1,694	21,993
Branch Delivery	117	704	1,776	1,773	2,816	4,646
Customer Service	16,515	3,168	24,768	62,194	9,941	44,907
Vice President - Mueller	16,622	3,168	24,768	63,453	9,941	44,907
Senior Vice President - Lobsiger	17,871	4,170	25,574	70,826	13,282	47,939
Rates	-	-	-	-	-	-
Accounting	-	-	-	253	-	-
Senior Vice President - Myers	-	-	-	253	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	18,804	10,776	15,947	56,762	46,696	44,793
Gas Systems Control	-	1,154	-	2,864	2,307	2,830
Gas Distribution	4,870	8,431	3,958	19,592	19,223	18,468
Vice President - Knight	23,674	20,361	19,905	79,218	68,227	66,091
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	4,456	12,278	5,144	28,858	49,112	27,589
Maintenance	4,404	6,237	6,391	25,412	24,948	26,018
Water Distribution	71,088	25,227	44,954	197,784	100,908	149,059
Platte South	2,426	1,462	1,009	3,751	5,846	7,760
Platte West	3,112	2,758	1,958	26,543	11,030	15,984
Water Quality	994	259	1,240	3,478	2,075	4,181
Vice President - Koenig	86,480	48,220	60,696	285,826	193,919	230,592
Infrastructure Integrity	1,144	1,403	-	3,739	5,610	417
Engineering Administration	-	-	-	-	-	-
Plant Engineering	8,806	4,892	8,500	16,242	7,828	16,311
Engineering Design	4,885	6,374	8,629	32,091	25,495	34,614
Vice President - Niiya	14,835	12,669	17,129	52,071	38,933	51,342
Construction	145,830	114,160	117,550	631,591	399,560	545,069
Vice President - Schovanec	145,830	114,160	117,550	631,591	399,560	545,069
Senior Vice President - Langel	270,819	195,410	215,280	1,048,705	700,638	893,093
Total Overtime Dollars	500,251	371,767	400,098	1,798,704	1,292,068	1,477,658

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
BALANCE SHEETS
AS OF APRIL 30, 2023 AND MARCH 31, 2023**

**W-1
APRIL 2023**

ASSETS	April 30 2023	March 31 2023	January 1 2023	Increase (Decrease)	
				One Month	Four Months
UTILITY PLANT - At Cost					
Plant in service	\$ 1,354,667,872	\$ 1,349,325,629	\$ 1,336,765,056	\$ 5,342,242	\$ 17,902,816
Less - Accumulated depreciation	381,531,540	379,808,733	373,817,031	1,722,807	7,714,508
Net utility plant in service	973,136,332	969,516,896	962,948,025	3,619,436	10,188,308
Construction in progress	72,474,842	73,231,833	70,287,897	(756,991)	2,186,944
Construction materials - at average cost	3,925,527	3,952,566	4,033,090	(27,038)	(107,563)
Net utility plant	1,049,536,701	1,046,701,295	1,037,269,012	2,835,407	12,267,689
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,062,984	3,057,080	3,041,013	5,905	21,971
2018 Bond Project Fund	-	-	0	-	(0)
2022 Bond Project Fund	49,571,714	51,245,656	58,376,719	(1,673,942)	(8,805,005)
Construction/Environmental fund	173,973	173,842	173,509	132	464
Lease receivable	840,515	840,606	846,389	(91)	(5,875)
Other non-current assets	1,517,791	1,707,089	1,548,211	(189,297)	(30,420)
Total noncurrent assets	55,166,978	57,024,272	63,985,842	(1,857,294)	(8,818,864)
CURRENT ASSETS					
Cash in treasurer's accounts	100,768,640	104,375,702	103,136,850	(3,607,062)	(2,368,211)
Bond sinking fund - restricted	11,086,872	8,988,764	2,718,072	2,098,109	8,368,801
Bond closing fund	-	-	-	-	-
U.S. Government securities	-	-	-	-	-
Accounts receivable	2,515,098	2,958,462	3,516,025	(443,364)	(1,000,927)
Accounts receivable - utility service	24,259,862	24,808,034	22,652,529	(548,172)	1,607,333
Allowance for uncollectible accounts	(1,861,225)	(1,879,039)	(1,830,755)	17,814	(30,470)
Interdepartmental Receivable from Gas Department	4,179,879	3,045,776	4,170,965	1,134,103	8,914
Lease receivable	31,570	31,567	55,637	3	(24,067)
Interest receivable	3,911	2,608	12,410	1,304	(8,499)
Accrued unbilled revenues	5,131,619	4,298,958	4,120,770	832,661	1,010,849
Materials and supplies - at average cost	5,954,599	5,748,878	5,212,165	205,721	742,434
Prepayments	107,409	167,213	350,897	(59,803)	(243,487)
Total current assets	152,178,234	152,546,921	144,115,565	(368,687)	8,062,669
DEFERRED OUTFLOWS					
Pension	54,670,970	54,670,970	54,670,970	-	-
OPEB	9,192,576	9,192,576	9,192,576	-	-
Debt refund	1,838,394	1,868,738	1,959,771	(30,344)	(121,377)
Total deferred outflows	65,701,940	65,732,284	65,823,317	(30,344)	(121,377)
Total Assets	\$ 1,322,583,853	\$ 1,322,004,772	\$ 1,311,193,736	\$ 579,081	\$ 11,390,117

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**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
BALANCE SHEETS
AS OF APRIL 30, 2023 AND MARCH 31, 2023**

**W-1
APRIL 2023**

	April 30 2023	March 31 2023	January 1 2023	Increase (Decrease)	
				One Month	Four Months
LIABILITIES AND NET WORTH					
NONCURRENT LIABILITIES					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	244,477,191	244,597,298	244,957,618	(120,107)	(480,427)
NDEQ Loan - Contact Basin	2,447,082	2,447,082	2,447,082	-	-
Total long term debt	246,924,273	247,044,380	247,404,700	(120,107)	(480,427)
Net pension liability	39,788,717	39,788,717	39,788,717	-	-
Other Post Employment Benefits	38,649,945	38,886,405	39,595,785	(236,460)	(945,840)
Total Long Term Liabilities	325,362,935	325,719,502	326,789,202	(356,567)	(1,426,267)
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	5,936,411	10,023,715	10,592,592	(4,087,303)	(4,656,181)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	4,958,896	5,028,520	5,342,666	(69,624)	(383,770)
Customer Credit Balances	3,061,201	2,792,566	2,390,988	268,635	670,212
Statutory payments to municipalities	182,420	393,984	707,918	(211,564)	(525,499)
Sewer fee collection due municipalities	23,950,094	26,832,606	24,095,757	(2,882,512)	(145,663)
Interest accrued on water revenue bonds	4,382,604	3,558,427	1,085,897	824,177	3,296,706
Accrued vacation payable	4,999,234	4,999,234	4,999,234	-	-
Other current liabilities	89	88	88	0	1
Total current liabilities	62,990,567	69,148,758	64,734,758	(6,158,191)	(1,744,191)
CUSTOMER ADVANCES FOR CONSTRUCTION	39,023,277	37,868,845	29,567,178	1,154,432	9,456,099
SELF - INSURED RISKS	5,223,252	5,021,054	4,500,014	202,198	723,239
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	852,607	856,906	869,802	(4,299)	(17,195)
Contributions in aid of construction	372,305,122	368,525,402	370,233,553	3,779,720	2,071,569
	417,592,225	413,816,803	415,537,850	3,775,421	2,054,374
NET POSITION – ACCUMULATED REINVESTED EARNINGS	472,391,597	470,429,809	470,064,734	1,961,788	2,326,863
Total Liabilities, Deferred Inflows of Resources, and Net Position	1,322,583,853	1,322,004,772	1,311,193,736	579,081	11,390,117

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

**W-2
APRIL 2023**

	April 2023		April 2022	Four Months 2023		Four Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Metered sales of water	\$ 8,516,655	\$ 8,282,515	\$ 7,885,699	\$ 32,583,768	\$ 32,653,965	\$ 31,370,138
Infrastructure charge	1,423,531	1,433,763	1,253,844	5,615,915	5,719,210	5,023,600
Other operating revenues	285,922	364,920	287,706	1,480,861	1,659,974	1,556,466
Total operating revenues	10,226,108	10,081,198	9,427,250	39,680,544	40,033,149	37,950,204
Less: Bad debt expense	5,655	(35,286)	(30,428)	(63,869)	(144,761)	(114,536)
Total operating revenues, net	10,231,763	10,045,912	9,396,821	39,616,675	39,888,388	37,835,668
OPERATING EXPENSES						
Operating expense	4,244,058	5,161,724	4,399,861	19,015,519	21,524,955	17,864,906
Maintenance expense	2,268,512	2,961,966	2,008,405	11,057,813	12,250,000	8,814,605
Depreciation	1,522,142	2,041,266	1,438,963	5,629,955	8,151,157	5,437,158
Other Non-Operating Expense (Income)	(282,483)	-	7,881	(282,483)	-	7,881
Statutory payments & fuel taxes	125,428	132,520	125,515	519,412	522,463	505,928
Bond issuance costs						
Interest expense revenue bonds	734,414	734,414	544,319	2,937,657	2,937,657	2,177,275
Interest expense NDEQ Loan	6,867	6,867	7,601	27,467	27,467	30,404
Total revenue deductions	8,618,938	11,038,758	8,532,545	38,905,339	45,413,699	34,838,158
Net revenues	1,612,825	(992,845)	864,276	711,336	(5,525,311)	2,997,510
Other Income & Expense - Interest, Invest Earnings & Exp	348,963	43,011	(169)	1,615,528	176,454	(24,572)
FUNDS PROVIDED						
Net income (loss)	1,961,788	(949,834)	864,107	2,326,863	(5,348,857)	2,972,943
Depreciation and amortization charges	1,685,385	2,246,464	1,573,628	6,206,474	8,951,375	5,959,923
Net pension liability	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Lead Service Replacement Funding		100,000			400,000	
Deferred inflows - lease	(4,299)	-	-	(17,195)	-	-
Lease Interest income accrual (non cash)	-	-	-	16,547	-	-
Lease Interest receipt	(1,304)	-	-	(8,048.08)	-	-
Contribution in aid of construction	4,015,044	2,894,552	1,311,063	3,563,079	11,578,210	3,286,096
Contribution in aid of construction - impact fees	314,659	150,500	553,799	1,122,060	752,600	1,975,812
Customer Advances for Construction	1,154,432	-	(692,609)	9,456,099	-	(186,543)
Bond Proceeds	-	-	-	-	-	-
Total funds provided	9,125,706	4,441,682	3,609,989	22,665,881	16,333,327	14,008,232
FUNDS EXPENDED						
Plant additions and replacements	3,499,676	8,898,656	4,076,776	15,021,038	29,360,660	11,679,396
Plant additions and replacements-Cast Iron	1,571,100	3,068,633	2,642,299	6,066,696	10,140,049	5,412,701
OPEB - Begin Pre-funding	236,460	-	245,662	945,840	-	982,648
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
NDEQ Loan-Contact Basin	-	-	-	-	-	-
Bond Retirement	-	-	-	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(60,142)	(60,142)	(65,067)	(240,568)	(240,568)	(260,268)
Bond Interest - 2012-Payment	-	-	-	-	-	-
Bond Interest - 2015-Expense accrual (non cash)	(351,383)	(351,383)	(387,010)	(1,405,533)	(1,405,533)	(1,548,040)
Bond Interest - 2015-Payment	-	-	-	-	-	-
Bond Interest - 2018-Expense accrual (non cash)	(86,788)	(86,788)	(92,242)	(347,151)	(347,151)	(368,968)
Bond Interest - 2018-Payment	-	-	-	-	-	-
Bond Interest - 2022-Expense accrual (non cash)	(236,101)	(236,101)	-	(944,404)	(944,404)	-
Bond Interest - 2022-Payment	-	-	-	-	-	-
NDEQ Interest - Expense accrual (non cash)	(6,867)	(6,867)	(7,601)	(27,467)	(27,467)	(30,404)
NDEQ Interest - Payment	-	-	-	-	-	-
Total funds expended	4,565,955	11,226,008	6,412,817	19,068,450	36,535,585	15,867,066
SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED	4,559,751	(6,784,326)	(2,802,828)	3,597,430	(20,202,257)	(1,858,833)

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
WATER DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

**W-2
APRIL 2023**

	April 2023		April 2022	Four Months 2023		Four Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Interest on Bond Project Fund	(5,905)		(4,652)	(21,971)		(171,509)
Remove Net Bond Proceeds	1,673,942		-	8,805,005		-
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	1,445,000	170,897	-	9,981,750	1,588,002
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	-		-	-		-
Net Change in Bond Project Funds	<u>1,668,037</u>	<u>1,445,000</u>	<u>166,245</u>	<u>8,783,034</u>	<u>9,981,750</u>	<u>1,416,493</u>
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	(2,098,109)		(1,703,869)	(8,368,801)		(6,810,794)
Bond Closing Fund	-		-	-		-
Accounts Receivable	443,364		384,596	1,000,927		(313,110)
Accounts Receivable - Utility Service	548,172		1,724,770	(1,607,333)		2,619,534
Construction/Environmental fund	(132)		(23)	(464)		(91)
Allowance for Uncollectible Accounts	(17,814)		30,418	30,470		144,225
I/Co Receivable from Gas Department	(1,134,103)		(198,786)	(8,914)		1,935,250
Lease Receivable	(3)		-	24,067		-
Lease Receivable Noncurrent	91		-	5,875		-
Accrued Unbilled Revenue	(832,661)		(287,637)	(1,010,849)		(740,816)
Materials and Supplies	(205,721)		105,626	(742,434)		139,632
Prepayments	59,803		48,559	243,487		197,094
Other Noncurrent Assets	189,297		300,994	30,420		173,373
LIABILITY ACCOUNTS						
Accounts Payable	(4,094,170)		1,245,242	(4,683,648)		(2,745,454)
I/Co Payable to Gas Department	-		-	-		-
Customer Deposits - Pioneer Mains	(69,624)		147,760	(383,770)		(23,235)
Customer Credit Balances	268,635		475,026	670,212		1,067,621
Self Insured Risk Liability	202,198		160,812	723,239		676,071
Statutory Payments to Municipalities	(211,564)		125,515	(525,499)		(149,121)
Sewer Fee Collection Due Municipalities	(2,882,512)		(1,705,863)	(145,663)		(1,004,737)
Accrued Vacation Payable	-		-	-		-
All other, net	-		-	1		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET	<u>(9,834,850)</u>	<u>-</u>	<u>853,140</u>	<u>(14,748,675)</u>	<u>-</u>	<u>(4,834,560)</u>
Net Increase (Decrease) in Cash	<u>(3,607,062)</u>	<u>(5,339,326)</u>	<u>(1,783,444)</u>	<u>(2,368,211)</u>	<u>(10,220,507)</u>	<u>(5,276,900)</u>
Cash - Beginning of Period	104,375,702		95,305,433	103,136,850		98,798,888
Cash - End of Period	100,768,640		93,521,988	100,768,640		93,521,988
Change In Cash - Increase (Decrease)	<u>(3,607,062)</u>		<u>(1,783,444)</u>	<u>(2,368,211)</u>		<u>(5,276,900)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
BALANCE SHEETS
AS OF APRIL 30, 2023 AND MARCH 31, 2023**

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APRIL 2023
Page 1**

ASSETS	April 30	March 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Four Months
UTILITY PLANT - At Cost					
Plant in service	\$ 727,892,578	\$ 727,439,099	\$ 721,035,585	\$ 453,479	\$ 6,856,992
Less - Accumulated depreciation	244,268,261	244,117,067	239,178,460	151,195	5,089,801
Right-Of-Use Asset -OPPD Downtown	1,347,719	1,347,719	1,347,737	-	(18)
Accumulated Amortization - ROU Asset - OPPD Downtown	649,423	623,203	544,551	26,219	104,872
Net utility plant in service	<u>484,322,613</u>	<u>484,046,548</u>	<u>482,660,311</u>	<u>276,065</u>	<u>1,662,302</u>
Construction in progress	75,737,044	72,662,558	68,480,230	3,074,486	7,256,813
Construction materials - at average cost	7,158,520	6,771,557	5,635,584	386,963	1,522,936
Net utility plant	<u>567,218,176</u>	<u>563,480,663</u>	<u>556,776,125</u>	<u>3,737,514</u>	<u>10,442,051</u>
NONCURRENT ASSETS					
Bond Project Fund	62,565,528	64,051,533	75,355,264	(1,486,005)	(12,789,736)
Lease receivable	2,673,904	2,673,904	2,673,904	-	-
Other Non-Current Assets	1,327,176	2,734,124	3,447,422	(1,406,949)	(2,120,246)
Total noncurrent assets	<u>66,566,608</u>	<u>69,459,562</u>	<u>81,476,590</u>	<u>(2,892,954)</u>	<u>(14,909,982)</u>
CURRENT ASSETS					
Cash & Short Term Investments	153,960,780	146,295,474	140,028,452	7,665,306	13,932,328
Bond Closing Fund - Restricted	-	-	-	-	-
Bond Sinking Fund - Restricted	4,349,612	3,483,199	893,724	866,413	3,455,888
Accounts receivable - utility service	39,885,570	48,700,824	35,854,936	(8,815,254)	4,030,634
Accounts receivable - other	507,973	435,177	2,951,626	72,796	(2,443,653)
Allowance for doubtful accounts	(3,749,358)	(3,708,112)	(3,526,830)	(41,246)	(222,528)
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Lease receivable	17,952	17,952	17,952	-	-
Interest receivable	41,024	34,187	13,675	6,837	27,349
Accrued unbilled revenues	26,321,200	32,466,444	58,026,345	(6,145,244)	(31,705,145)
Natural gas in storage	4,683,331	4,348,390	4,433,054	334,941	250,278
Natural gas in pipeline storage	1,384,521	2,534,949	15,425,713	(1,150,428)	(14,041,192)
Propane in storage	5,141,555	5,141,555	5,141,555	-	-
Materials and supplies - at average cost	5,250,334	5,305,523	4,795,720	(55,189)	454,614
Prepayments	3,078,164	3,081,403	3,561,535	(3,240)	(483,371)
Total current assets	<u>240,872,658</u>	<u>248,136,966</u>	<u>267,617,456</u>	<u>(7,264,308)</u>	<u>(26,744,798)</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>\$ 949,734,479</u>	<u>\$ 956,154,227</u>	<u>\$ 980,947,207</u>	<u>\$ (6,419,748)</u>	<u>\$ (31,212,728)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
BALANCE SHEETS
AS OF APRIL 30, 2023 AND MARCH 31, 2023**

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APRIL 2023
Page 2**

LIABILITIES AND NET WORTH	April 30	March 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Four Months
NONCURRENT LIABILITIES					
Long Term Debt - Revenue Bonds Net of Disc/Premium	150,528,473	150,655,543	151,036,754	(127,070)	(508,281)
Lease liability	485,676	503,205	555,537	(17,529)	(69,861)
Net pension liability	46,608,564	46,608,564	46,608,564	-	-
Net OPEB liability	45,590,347	45,353,887	44,644,507	236,460	945,840
Total noncurrent liabilities	243,213,060	243,121,199	242,845,362	91,861	367,698
CURRENT LIABILITIES					
Accounts payable	15,360,146	24,952,686	67,224,379	(9,592,540)	(51,864,232)
Interdepartmental Payable to Water Dept	4,179,879	3,045,776	4,170,965	1,134,103	8,914
Current maturities of Revenue Bonds	4,780,000	4,780,000	4,780,000	-	-
Lease liability - current portion	288,413	287,521	284,865	892	3,548
Unearned Gas Purchase Discount	-	-	-	-	-
Customer deposits	13,719,119	13,686,772	13,353,566	32,347	365,553
Customer credit balances	4,503,989	4,750,552	8,121,170	(246,563)	(3,617,181)
Statutory payments to municipalities	595,771	2,581,788	2,009,691	(1,986,017)	(1,413,920)
Accrued interest on leases	1,384	1,107	277	277	1,107
Accrued Interest on Revenue Bonds	2,309,470	1,847,576	461,894	461,894	1,847,576
Accrued vacation payable	4,851,990	4,851,990	4,851,990	-	-
Total current liabilities	50,590,161	60,785,769	105,258,796	(10,195,607)	(54,668,634)
CUSTOMER ADVANCES FOR CONSTRUCTION	261,884	250,013	208,284	11,871	53,600
SELF - INSURED RISKS	4,758,634	4,641,924	4,248,222	116,710	510,412
OTHER LIABILITIES	1,988,408	1,156,468	999,936	831,941	988,472
DEFERRED INFLOWS OF RESOURCES					
Contributions In Aid of Construction	41,724,518	41,772,837	41,960,602	(48,319)	(236,084)
Pension	30,525,098	30,525,098	30,525,098	-	-
OPEB	22,916,242	22,916,242	22,916,242	-	-
Deferred inflows - lease	2,724,999	2,729,682	2,743,728	(4,682)	(18,729)
Total Deferred Inflows	97,890,858	97,943,859	98,145,670	(53,001)	(254,813)
NET POSITION - ACCUMULATED REINVESTED EARNINGS	551,031,473	548,254,995	529,240,936	2,776,478	21,790,537
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 949,734,479	\$ 956,154,227	\$ 980,947,207	\$ (6,419,748)	\$ (31,212,728)

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

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APRIL 2023
Page 1

	April 2023		April 2022	Four Months 2023		Four Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Gas sales revenue	\$ 12,100,994	16,809,320	\$ 20,387,972	\$ 133,311,771	\$ 144,793,715	\$ 136,982,994
(Over)/under gas recovery	(815,669)	-	257,780	(1,004,671)	-	88,367
Infrastructure charge	1,308,542	1,314,731	1,102,370	5,155,820	5,261,654	4,464,456
Other operating revenues	517,447	471,115	521,506	2,412,156	2,232,156	2,481,211
Total operating revenues	13,111,314	18,595,166	22,269,628	139,875,075	152,287,524	144,017,028
Less: Bad debt expense	(43,118)	(68,120)	(39,359)	(240,427)	(557,879)	(139,089)
Total operating revenues, net	13,068,196	18,527,046	22,230,269	139,634,648	151,729,645	143,877,939
Less: Natural gas purchased for resale	5,875,033	10,032,593	13,051,615	93,325,070	103,364,467	98,840,619
CPEP Rebates	(348,670)	-	-	(348,670)	(350,000)	(355,267)
Operating revenue, net of gas cost	7,541,832	8,494,452	9,178,654	46,658,248	48,715,178	45,392,587
REVENUE DEDUCTIONS						
Operating expense	3,019,027	3,215,341	3,393,601	13,085,113	15,827,251	13,011,769
Maintenance expense	1,336,054	1,458,145	1,415,957	5,147,423	5,677,858	5,528,794
Other Non-operating expense (income)	(1,081,910)	-	-	(1,081,910)	-	1,419
Depreciation	1,628,993	1,736,055	1,565,599	6,490,054	6,823,751	6,212,309
Statutory payments & fuel taxes	186,112	328,445	212,709	2,789,231	2,829,187	2,416,874
Bond issuance costs - 2022 Gas Bond	-	-	-	-	-	712,700
Interest expense - 2018 GIR Bond	73,581	73,581	78,100	294,324	294,324	312,402
Interest expense - 2022 Gas Bond	261,243	261,243	284,887	1,044,972	1,044,972	284,887
Interest expense - lease	2,035	-	-	8,394	-	-
Interest expense	2,807	3,005	2,813	10,880	12,019	10,812
Total revenue deductions	5,427,941	7,075,815	6,953,667	27,788,481	32,509,362	28,491,966
Net revenues	2,113,891	1,418,637	2,224,987	18,869,767	16,205,816	16,900,621
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	662,587	53,813	(112,567)	2,920,770	440,704	(95,370)
FUNDS PROVIDED						
Net income (loss)	2,776,478	1,472,450	2,112,420	21,790,537	16,646,520	16,805,251
Depreciation and amortization charges	2,095,498	2,446,213	1,978,066	8,355,913	9,550,506	7,868,575
Net Pension Obligation	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
Deferred inflows - lease	(4,682)	-	-	(18,729)	-	-
OPEB	-	-	-	-	-	-
Lease Interest income accrual (non cash)	(6,837)	-	-	(27,349)	-	-
Lease Interest receipt	-	-	-	-	-	-
Contribution in aid of construction - mains	34,105	-	158,105	93,437	-	205,553
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	11,871	-	(1,055,046)	53,600	-	31,853
Gas Bond Proceeds 2022	-	-	-	-	-	131,387,775
Total funds provided	4,906,433	3,918,664	3,193,547	30,247,410	26,197,026	156,299,008
FUNDS EXPENDED						
Plant additions and replacements	4,072,629	5,304,773	3,420,456	15,027,300	20,281,142	15,487,137
Plant additions and replacements - Cast Iron	1,842,807	1,819,432	1,387,093	4,100,186	6,077,527	3,905,157
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
Natural gas inventory increase (decrease)	(815,487)	(1,146,206)	(1,143,711)	(13,790,914)	(14,900,370)	(8,731,434)
Bond retirement - GIR Bond 2018	-	-	-	-	-	-
Bond interest - 2018 Expense accrual (non cash)	(73,581)	(73,581)	(78,100)	(294,324)	(294,324)	(312,402)
Lease Interest Accrual	(277)	-	-	(1,107)	-	-
Lease Interest Payment	-	-	-	-	-	-
Bond Interest Accrual - Gas Bond 2022	(261,243)	(261,243)	(284,887)	(1,044,972)	(1,044,972)	(284,887)
Bond Interest Payment - Gas Bond 2022	-	-	-	-	-	-
Transfer to/from 2018 Bond Sinking Fund	-	-	-	-	-	-
Total funds expended	4,764,849	5,643,175	3,300,850	3,996,170	10,119,004	10,063,570
Subtotal - Funds Provided less Funds Expended	141,584	(1,724,511)	(107,303)	26,251,240	16,078,022	146,235,438

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2023 AND 2022**

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APRIL 2023
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	April 2023		April 2022	Four Months 2023		Four Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Bond Project Fund 2022	1,486,005	4,094,120	(1,669,495)	12,789,736	14,592,130	(118,142,504)
Net Change in Bond Project Fund	1,486,005	4,094,120	(1,669,495)	12,789,736	14,592,130	(118,142,504)
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Closing Fund	-		474,567	-		(2,346)
Bond Sinking Fund	(866,413)	(860,227)	(187,410)	(3,455,888)	(3,440,908)	(749,076)
Accounts Receivable - Utility Service	8,815,254		4,020,552	(4,030,634)		(14,276,483)
Accounts Receivable - Other	(72,796)	-	117,193	2,443,653	-	1,472,254
Allowance for Uncollectible Accounts	41,246		39,225	222,528		140,033
I/Co Receivable from Water Department	-		-	-		-
Accrued Unbilled Revenue	6,145,244		2,236,751	31,705,145		10,266,601
Materials and Supplies	55,189		(150,175)	(454,614)		(206,158)
Prepayments	3,240		314,835	483,371		(148,444)
Lease Receivable	-		-	-		-
Lease Receivable Noncurrent	-		-	-		-
Other Noncurrent Assets	1,406,949		250,205	2,120,246		713,137
LIABILITY ACCOUNTS						
Accounts Payable	(9,592,540)		(6,195,267)	(51,864,232)		(20,841,532)
I/Co Payable to Water Department	1,134,103		198,786	8,914		(1,935,250)
Customer Deposits	32,347		43,261	365,553		260,890
Customer Credit Balances	(246,563)		(736,050)	(3,617,181)		(2,485,292)
Self Insured Risk Liability	116,710		79,169	510,412		290,082
Statutory Payments to Municipalities	(1,986,017)		397,011	(1,413,920)		1,132,555
Lease Liability - current	(17,529)		-	(69,861)		-
Lease Liability - noncurrent	892		-	3,548		-
Accrued Vacation Payable	-		-	-		-
Other Liabilities	831,941		(256,128)	988,472		(121,340)
All other, net	236,460	-	245,662	945,840	-	982,648
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH						
	6,037,716	(860,227)	892,185	(25,108,648)	(3,440,908)	(25,507,719)
Net Increase (Decrease) in Cash	<u>7,665,306</u>	<u>1,509,382</u>	<u>(884,613)</u>	<u>13,932,328</u>	<u>27,229,244</u>	<u>2,585,215</u>
Cash - Beginning of Period	146,295,474		130,808,378	140,028,452		127,338,550
Cash - End of Period	<u>153,960,780</u>		<u>129,923,765</u>	<u>153,960,780</u>		<u>129,923,765</u>
Change In Cash - Increase (Decrease)	<u>7,665,306</u>		<u>(884,613)</u>	<u>13,932,328</u>		<u>2,585,215</u>