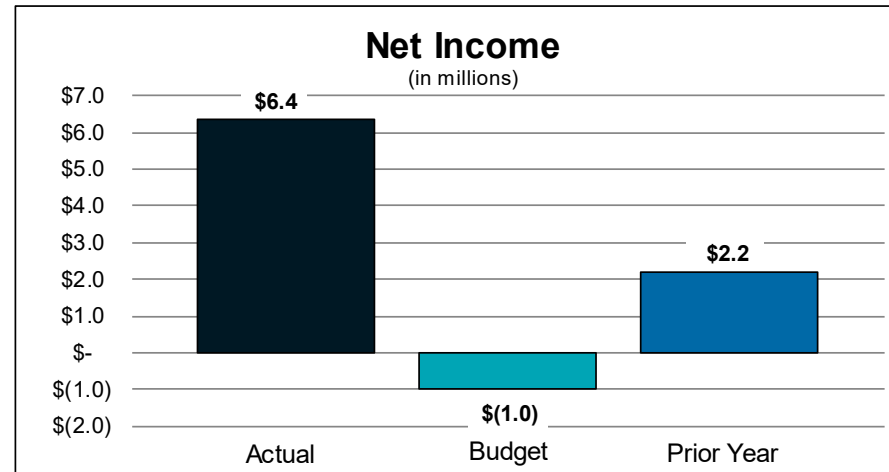
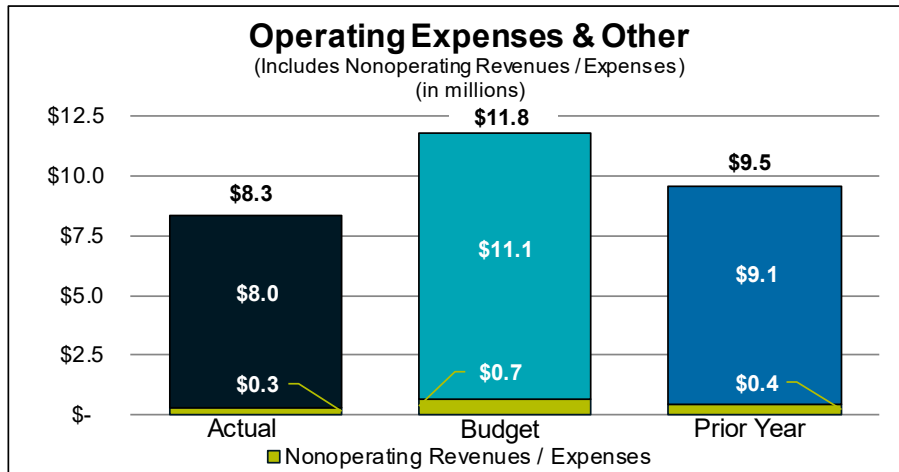
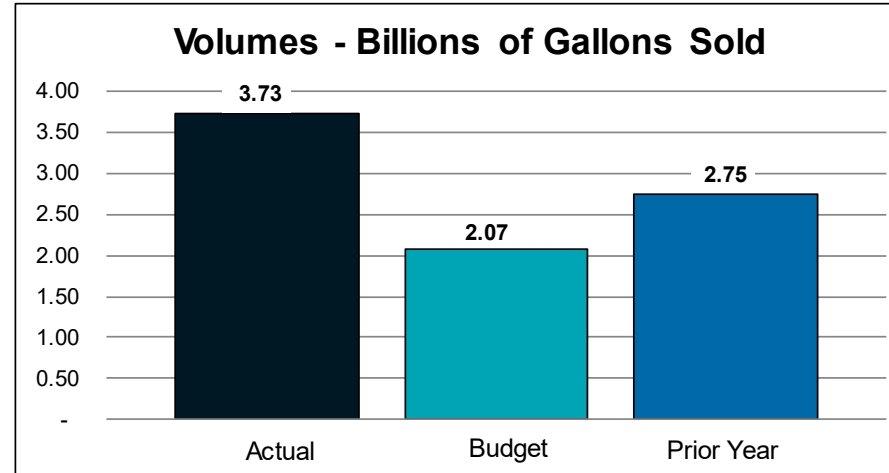
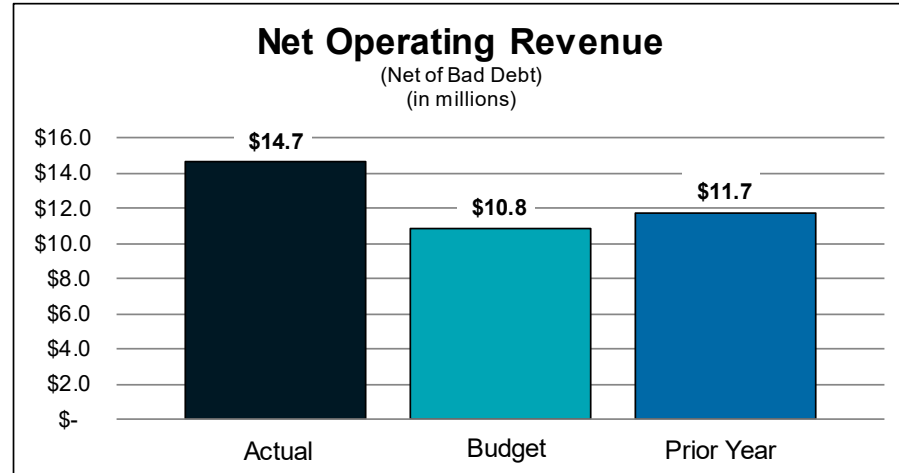


REPORT ON INCOME & FINANCE

MAY 2023

WATER OPERATIONS

CURRENT MONTH – MAY 2023



WATER OPERATIONS – EXECUTIVE SUMMARY

MAY 2023 vs. BUDGET

Revenue:

- May Water sales revenues of \$14.7 million were favorable to budget by \$3.9 million, or 36.0%, as follows:
 - Increased metered sales of water due to volumes that were up 80.2% vs. budget due primarily to exceptionally dry weather during the month

	Millions
\$	3.9

Volumes:

- Water volumes were favorable to budget by 80.2%

Operating Expenses & Other:

- May operating and other expenses of \$8.3 million were favorable to budget by \$3.5 million, or 29.3%, as follows:
 - Decreased Purification Maintenance expense due to receipt of insurance proceeds for the 2019 Flood settlement claim
 - Decreased Depreciation expense (capital spending is \$20.8 million below budget through May)
 - Decreased Purification Operating expense primarily due to lower chemical and filter plant operating expense as a result of a planned outage for plant maintenance during the month of May at Florence
 - Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields
 - Decreased Distribution Maintenance expense primarily due to the timing of transmission/distribution inspections associated with the condition assessment program
 - All other, net

\$	1.1
\$	0.7
\$	0.6
\$	0.4
\$	0.4
\$	0.3

Net Income:

- May's net income of \$6.4 million was favorable to budget by \$7.4 million

WATER OPERATIONS – EXECUTIVE SUMMARY

MAY 2023 vs. PRIOR YEAR

Revenue:

	<u>Millions</u>
• May Water sales revenues of \$14.7 million were favorable to prior year by \$3.0 million, or 25.4%, 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 35.7% vs. prior year	\$ 2.9
• 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 prior year by 35.7%

Operating Expenses & Other:

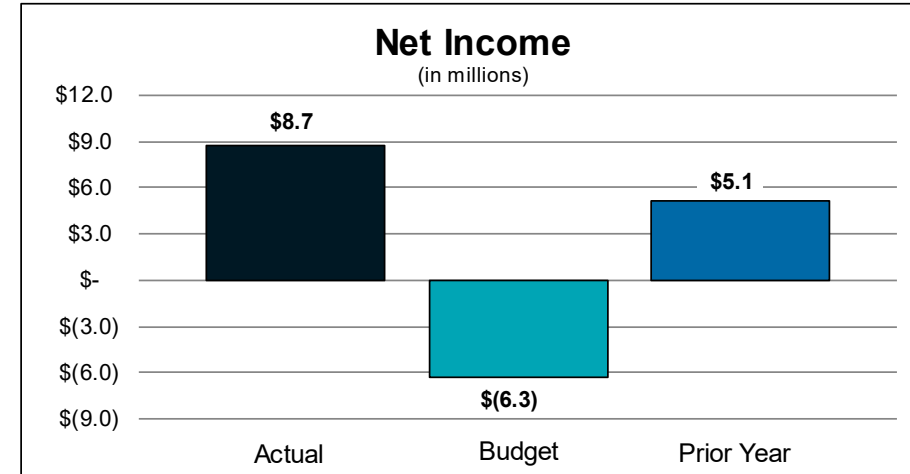
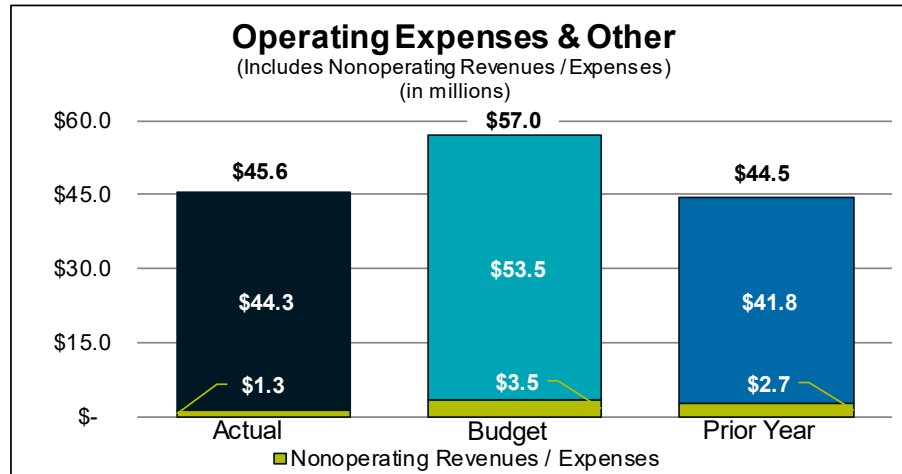
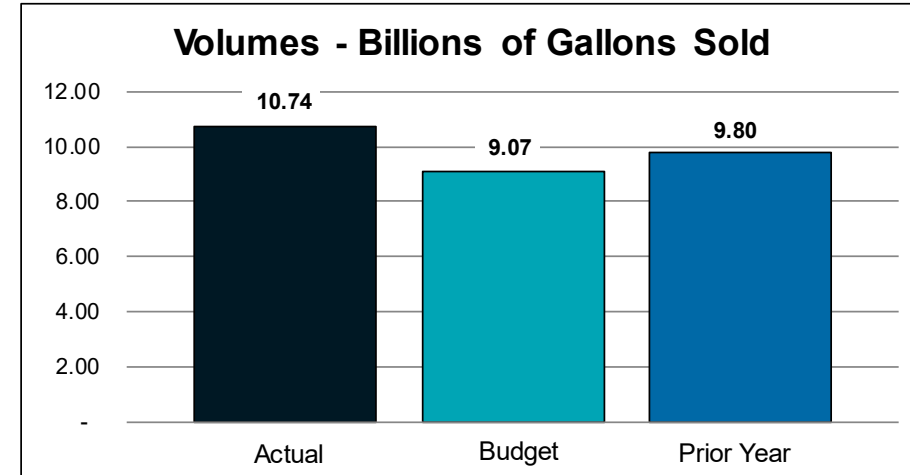
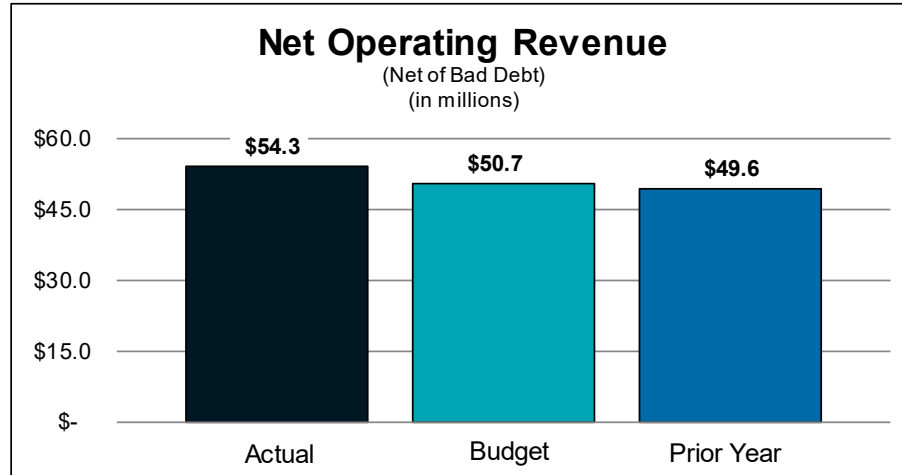
• May operating and other expenses of \$8.3 million were favorable to prior year by \$1.2 million, or 12.8%, as follows:	
• Decreased Purification maintenance expense due to receipt of insurance proceeds for the 2019 Flood settlement claim	\$ 1.1
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields	\$ 0.4
• Increased interest expense due to issuance of 2022 Water Revenue Bonds in October 2022	\$ (0.2)
• All other, net	\$ (0.1)

Net Income:

- May's net income of \$6.4 million was favorable to prior year by \$4.2 million.

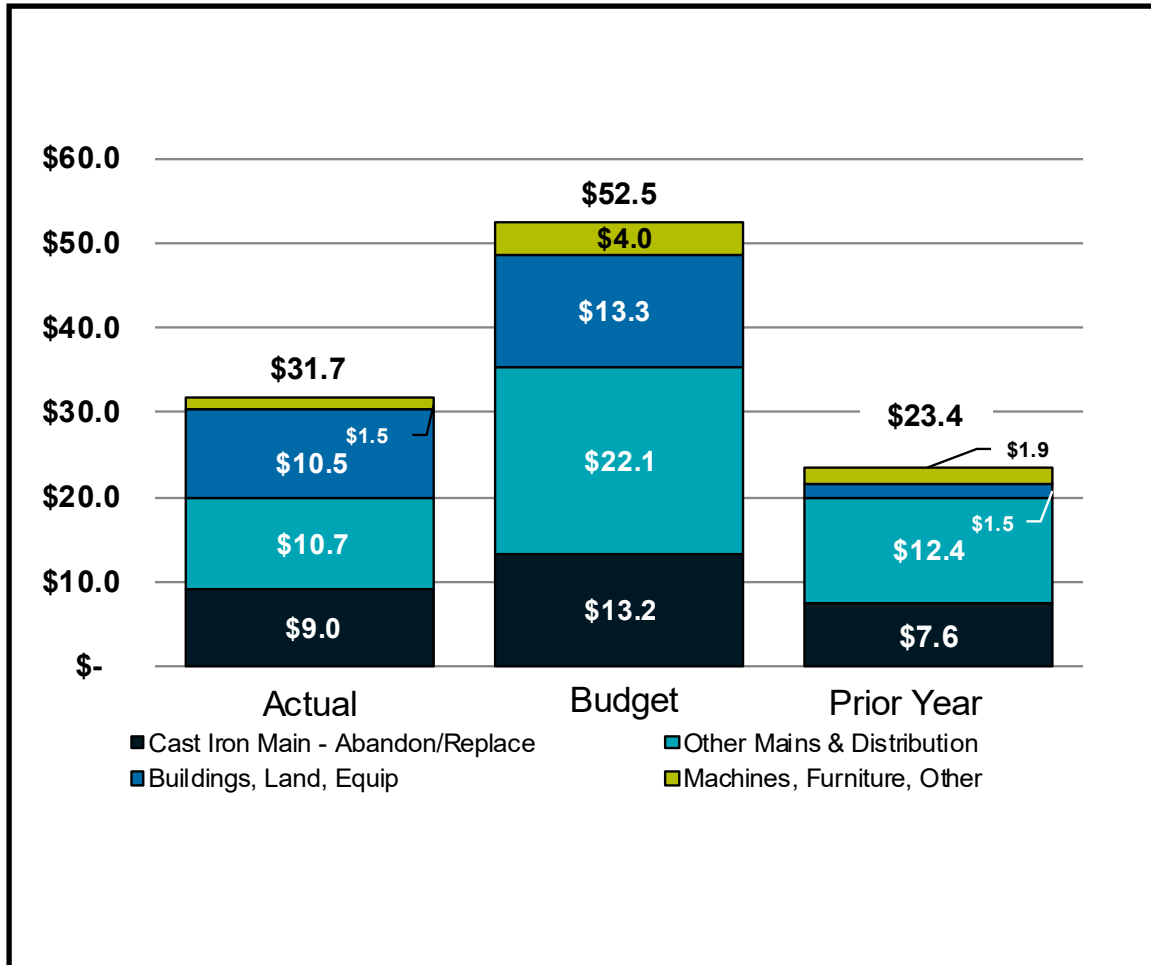
WATER OPERATIONS

YEAR-TO-DATE – MAY 2023



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE MAY 2023



- Year-to-date capital expenditures of \$31.7 million were \$20.8 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ 2.9
West Dodge Pump Station Design & Construction (timing)	\$ 0.4
Land acquisition for SW Reservoir (timing)	\$ (1.5)
Platte South - Administration Building Design & Construction (timing)	\$ (1.5)
Walnut Hill Reservoir Roof Removal (timing)	\$ (0.5)
Platte West - Residuals Handling Study (timing)	\$ (0.5)
Platte South - New Electrical Building Design (timing)	\$ (0.5)
Highway 370 Booster Pump - Land Purchase (timing)	\$ (0.5)
Florence - Primary Basin - Cathodic Protection Replacement (timing)	\$ (0.3)
Platte South - New Vertical Wells Design (timing)	\$ (0.3)
Platte South - Site Entrance & Fencing Improvements Design & Construction (timing)	\$ (0.3)
Field Club Solar Bee (timing)	\$ (0.2)
Mains-Cast Iron (timing)	\$ (4.2)
Mains - All other (timing of large development projects)	\$ (11.4)
Construction Machines (timing)	\$ (0.8)
All other, net	\$ (1.6)
Total	\$ (20.8)

CASH POSITION – WATER DEPARTMENT

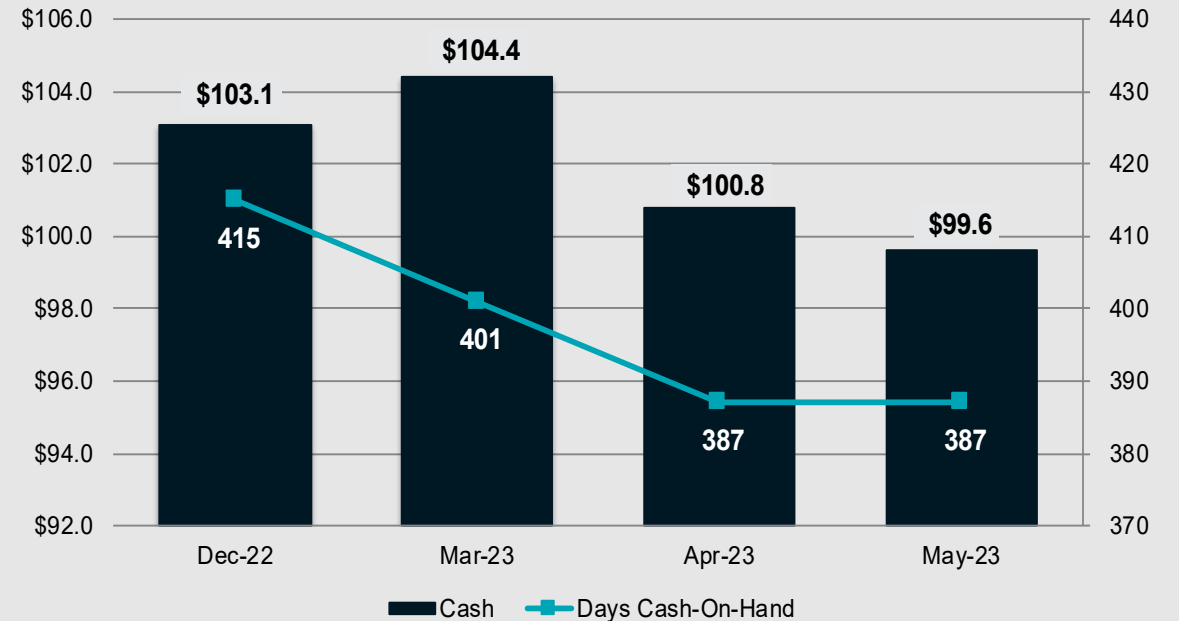
MAY 31, 2023

- Cash and restricted funds totaled \$160.7 million; unrestricted cash totaled \$99.6 million, as depicted below:

(\$ in millions)	12/31/2022	5/31/2023	Change
Cash Per Balance Sheet	\$ 167.4	\$ 160.7	\$ (6.7)
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 58.4	\$ 49.5	\$ (8.9)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.7	\$ 8.3	\$ 5.6
Bond Reserve Fund - Deposit in Lieu of Insurance (2012 bonds)	\$ 3.0	\$ 3.1	\$ 0.1
Platte West Environmental Fund	\$ 0.2	\$ 0.2	\$ 0.0
Subtotal Restricted Cash	\$ 64.3	\$ 61.1	\$ (3.2)
Unrestricted Cash	\$ 103.1	\$ 99.6	\$ (3.5)
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.7	\$ 7.2	\$ (0.5)
Sewer Fees Collected but not Remitted	\$ 18.0	\$ 18.6	\$ 0.6
Customer Advances for Construction*	\$ 29.6	\$ 38.7	\$ 9.2
WIR Funds Collected but not Expended	\$ 33.3	\$ 32.2	\$ (1.1)
Cash Reserves	\$ 14.5	\$ 2.8	\$ (11.7)
Days Cash on Hand (Unrestricted Cash)	415	387	(28)
Cash Required to meet 180 Day Goal	\$ 44.8	\$ 46.3	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 58.3	\$ 53.3	

Water - Unrestricted Cash

(\$ in millions)

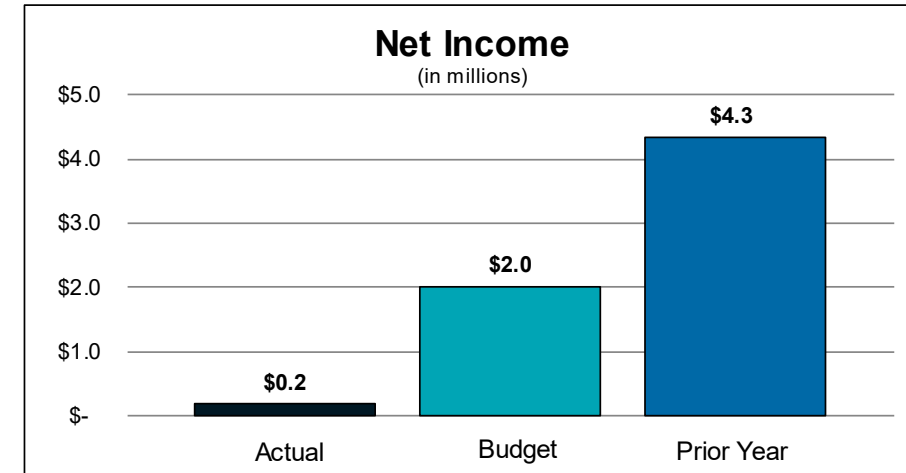
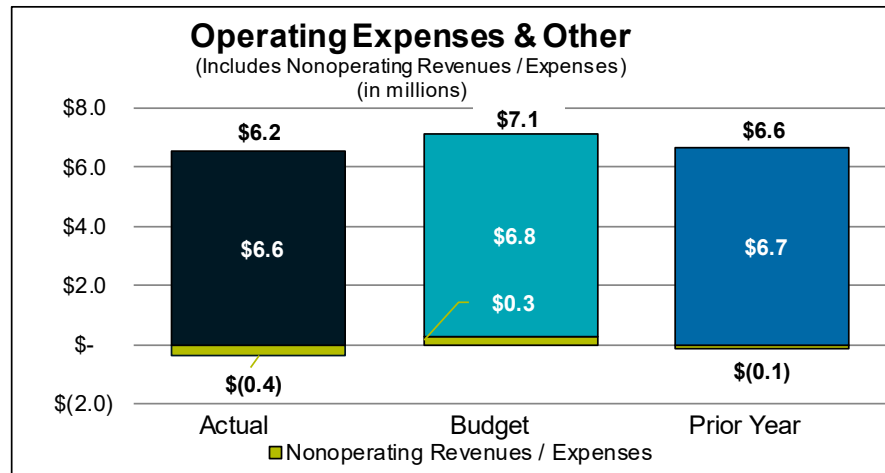
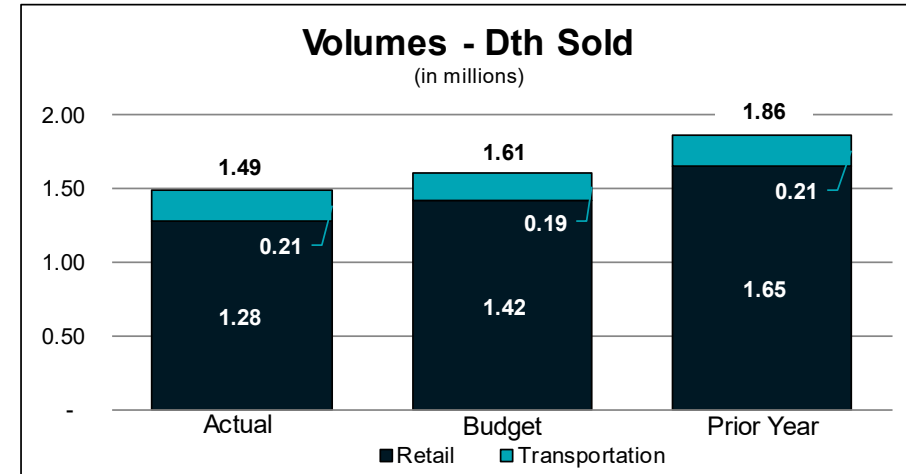
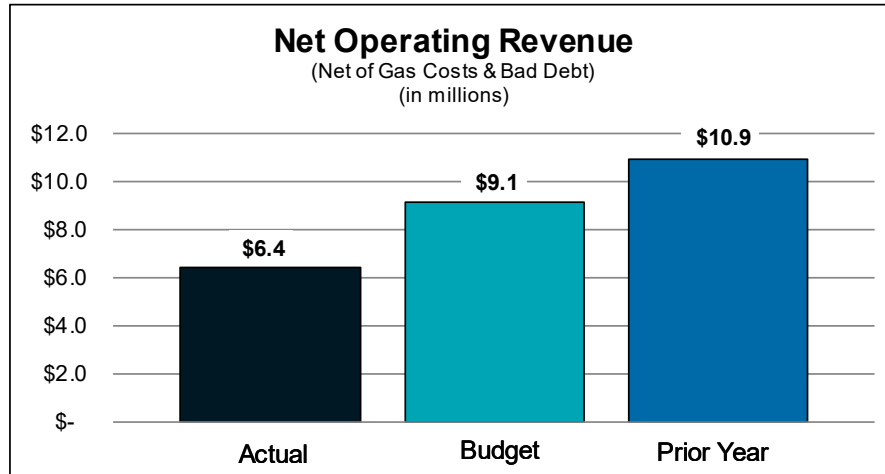


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On May 31, 2023, \$15.9 million has been expended from Cash Reserves for work-in-progress.

**Cash Reserves as of May 31, 2023 were negatively impacted by \$3.7 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in June 2023.

GAS OPERATIONS

CURRENT MONTH – MAY 2023



GAS OPERATIONS – EXECUTIVE SUMMARY

MAY 2023 vs. BUDGET

Revenue:

- May Gas net revenues of \$6.4 million were unfavorable to budget by \$2.7 million, or 29.9%, as follows:
 - CPEP #1 rebate; amount and timing currently under review
 - Timing of unbilled revenue accruals and mix amongst various customer types
 - All other non-volume related

	Millions
\$	(1.9)
\$	(0.9)
\$	0.1

Volumes:

- Gas volumes were unfavorable to budget by 7.2%

Operating Expenses & Other:

- May operating and other expenses of \$6.2 million were favorable to budget by \$0.9 million, or 12.6%, as follows:
 - Increased earnings on invested cash balances due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields
 - Decreased Depreciation & Amortization expense (capital spending is \$8.3 million below budget through May)

\$	0.6
\$	0.3

Net Income:

- May's net income of \$0.2 million was \$1.8 million unfavorable to budget

GAS OPERATIONS – EXECUTIVE SUMMARY

MAY 2023 vs. PRIOR YEAR

Revenue:

- May Gas net revenues of \$6.4 million were unfavorable to prior year by \$4.5 million, or 41.4%, as follows:
 - Decreased net sales revenue due to volumes that were down 19.9% vs. prior year partially offset with the impact of the January 2, 2023 rate increase (2.5% increase to the Margin component of rates)
 - 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)

	Millions
\$	(4.7)
\$	0.2

Volumes:

- Gas volumes were unfavorable to prior year by 19.9% driven by a reduction in energy demand (heating degree days) vs. prior year

Operating Expenses & Other:

- May operating and other expenses of \$6.2 million was favorable to prior year by \$0.4 million, or 5.4% , as follows:
 - Decreased Administrative & General expense due to increased amounts charged to capital projects (which serves to decrease operating expenses) and lower payroll costs due to open positions
 - Decreased Production Operating expense primarily due to costs associated with the LNG liquefaction process (2023 liquefaction completed in April and 2022 liquefaction completed in May)
 - Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields
 - Increased Distribution Maintenance expense primarily due to increase in gas service maintenance
 - Increased Depreciation & Amortization expense (increase related to amortization of completed software projects)
 - All other, net

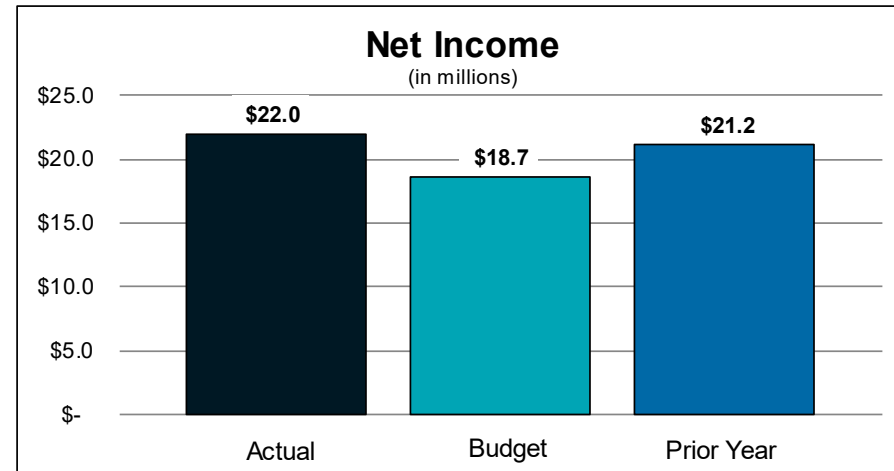
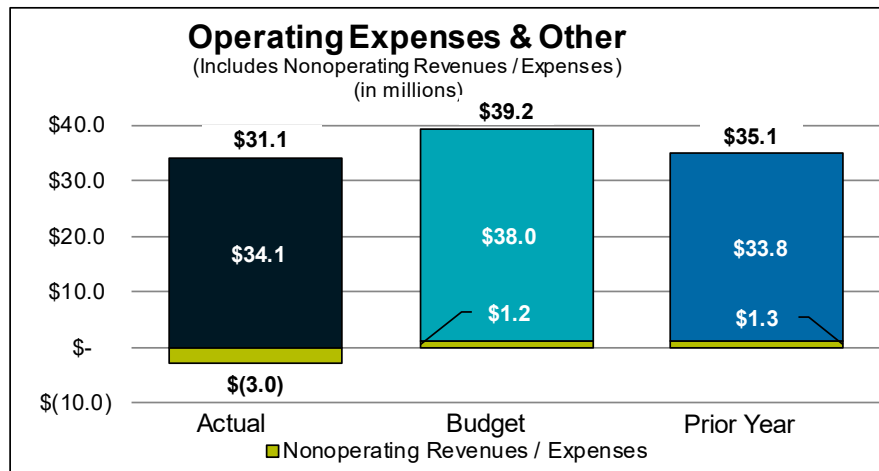
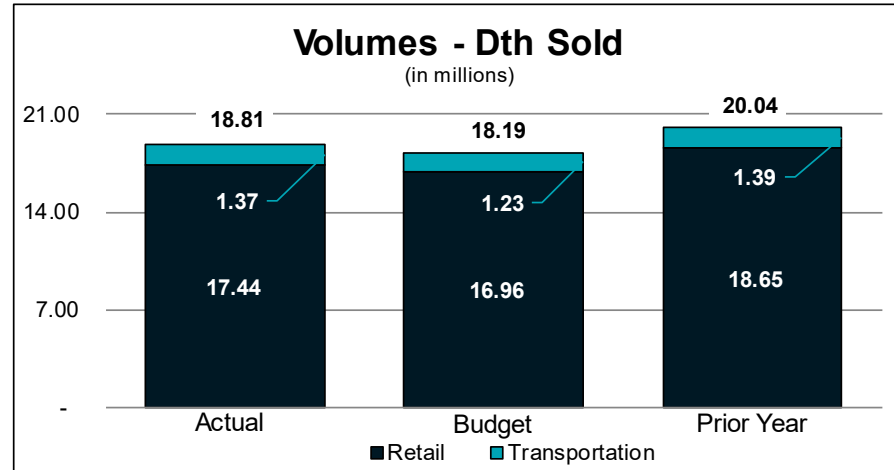
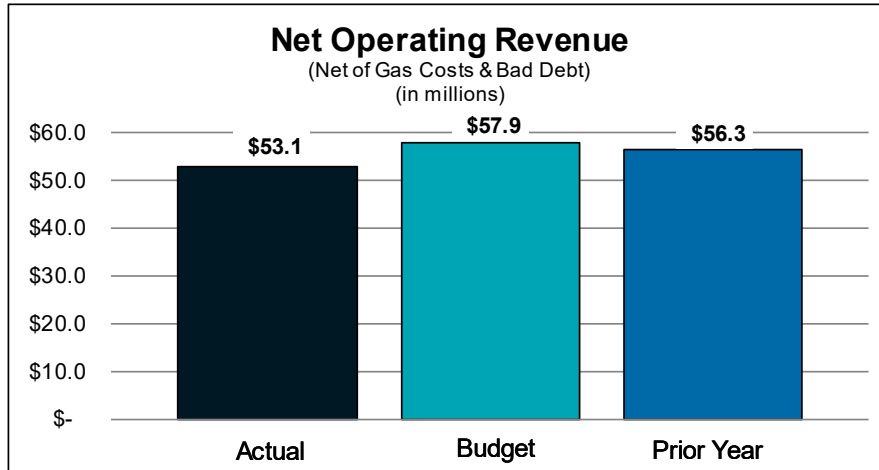
\$	0.4
\$	0.3
\$	0.1
\$	(0.2)
\$	(0.1)
\$	(0.1)

Net Income:

- May's net income of \$0.2 million was \$4.1 million unfavorable to prior year

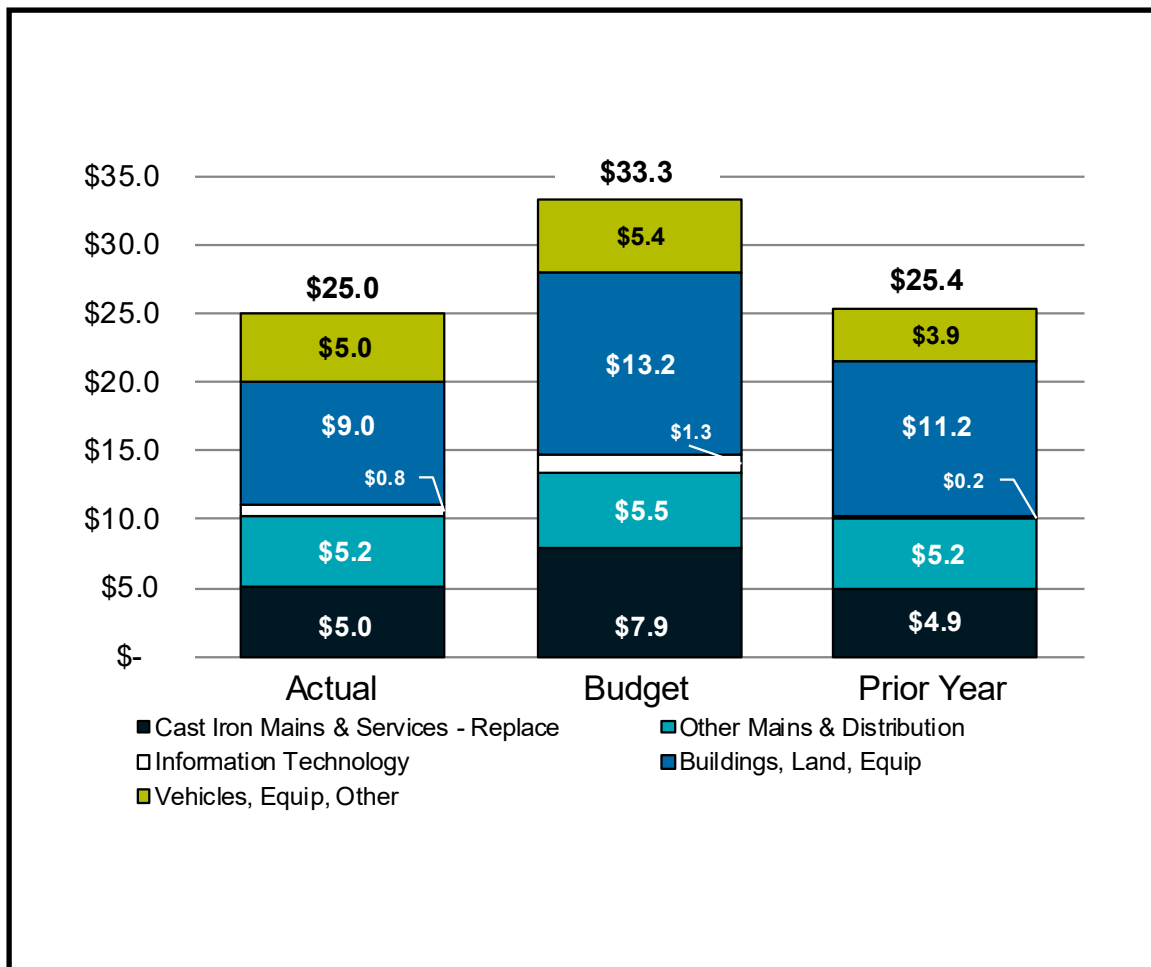
GAS OPERATIONS

YEAR-TO-DATE – MAY 2023



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE MAY 2023



• Year-to-date capital expenditures of \$25.0 million were \$8.3 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ (3.3)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (1.2)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (timing)	\$ (0.7)
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ 1.7
Buildings, Land and Equipment - All Other	\$ (0.7)
Information Technology - Time & Attendance Automation (timing)	\$ (0.3)
Information Technology - SAP Invoice Redesign (timing)	\$ (0.2)
Information Technology - GEF Implementation (timing)	\$ 0.2
Information Technology - All other	\$ (0.2)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (2.9)
Mains - Other Mains & Distribution	\$ (0.3)
Motor Vehicles (timing)	\$ (0.5)
All Other-Misc.	\$ 0.1
Total	\$ (8.3)

CASH POSITION – GAS DEPARTMENT

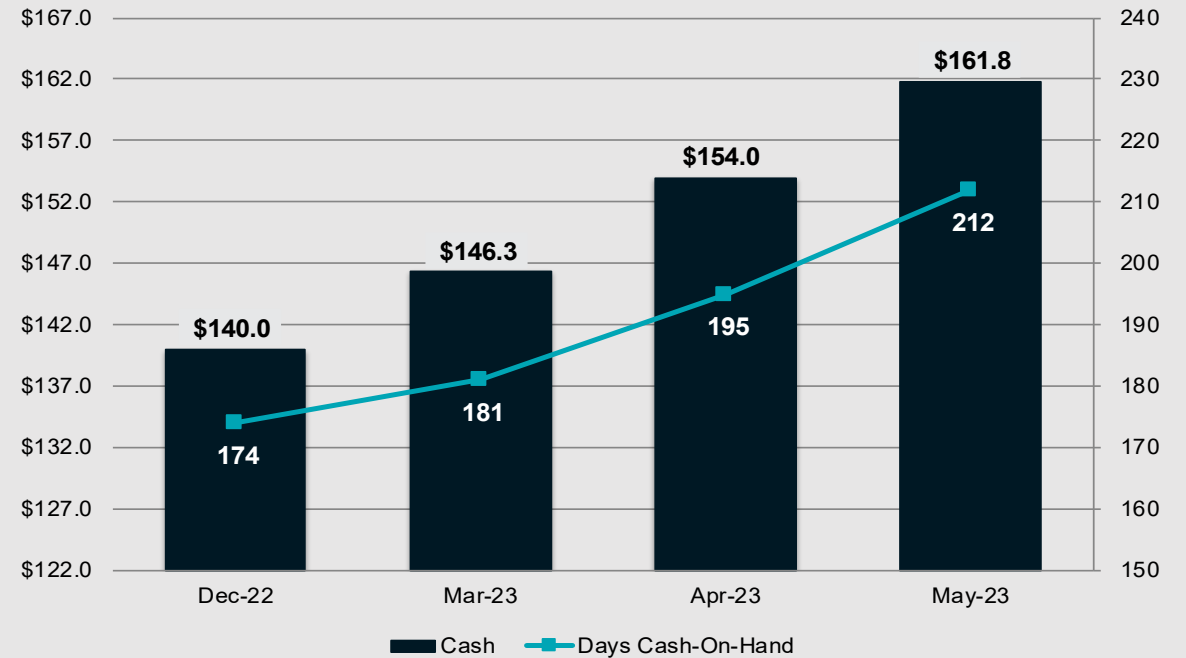
MAY 31, 2023

- Cash and restricted funds totaled \$224.1 million; unrestricted cash totaled \$161.8 million, as depicted below:

(\$ Millions)	12/31/2022	5/31/2023	Change
Cash per Balance Sheet	\$ 216.3	\$ 224.1	\$ 7.8
Less Restricted Cash:			
2022 Bond Project Funds (Proceeds Remaining)	\$ 75.4	\$ 59.9	\$ (15.5)
Bond Sinking Fund-2018 bonds (To pay interest & principal payments)	\$ 0.9	\$ 2.4	\$ 1.5
Subtotal Restricted Cash	\$ 76.3	\$ 62.3	\$ (14.0)
Unrestricted Cash	\$ 140.0	\$ 161.8	\$ 21.8
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 21.5	\$ 18.3	\$ (3.2)
Customer Advances for Construction	\$ 0.2	\$ 0.2	\$ 0.0
Cash Reserves	\$ 118.3	\$ 143.3	\$ 25.0
Days Cash on Hand (Unrestricted Cash)	174	212	38
Cash Required to meet 180 Day Goal	\$ 144.6	\$ 137.5	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ (4.6)	\$ 24.3	

Gas - Unrestricted Cash

(\$ in millions)

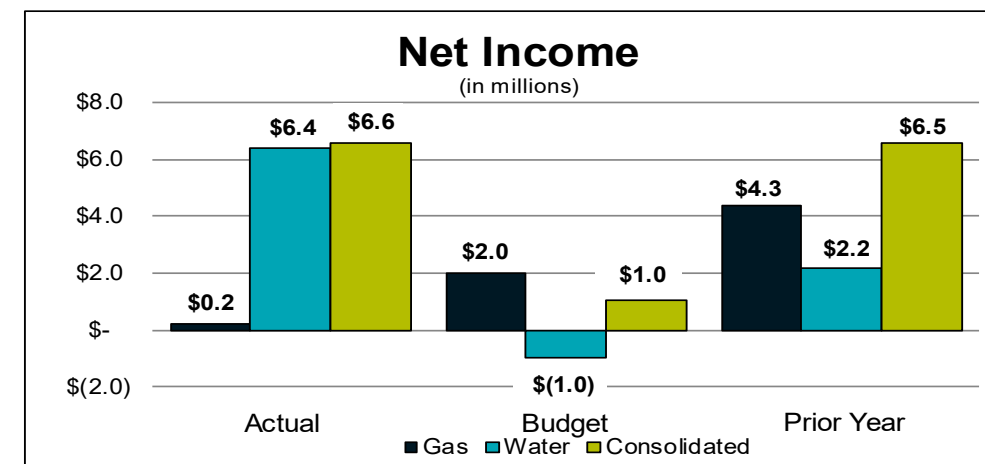
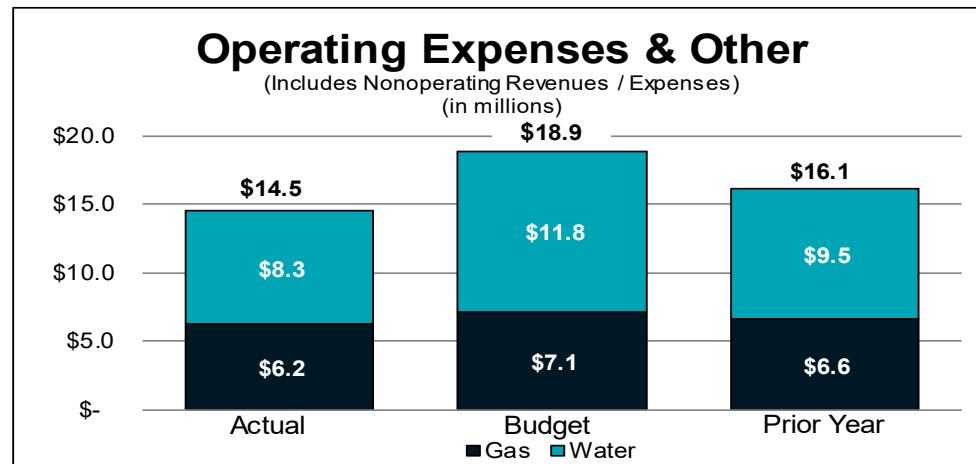
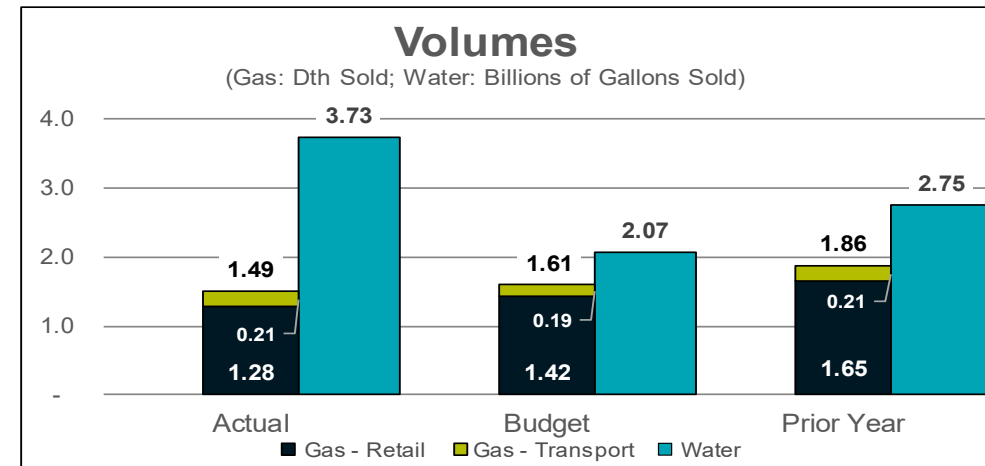
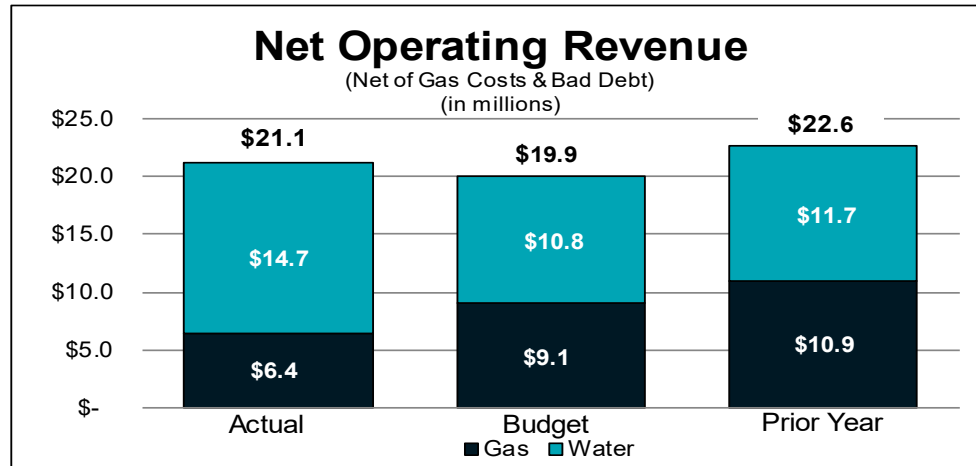


*Cash Reserves were negatively impacted by \$10.7 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

**Cash Reserves as of May 31, 2023 were negatively impacted by \$3.8 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in June 2023. (There is a one-month lag between incurring costs and reimbursement.)

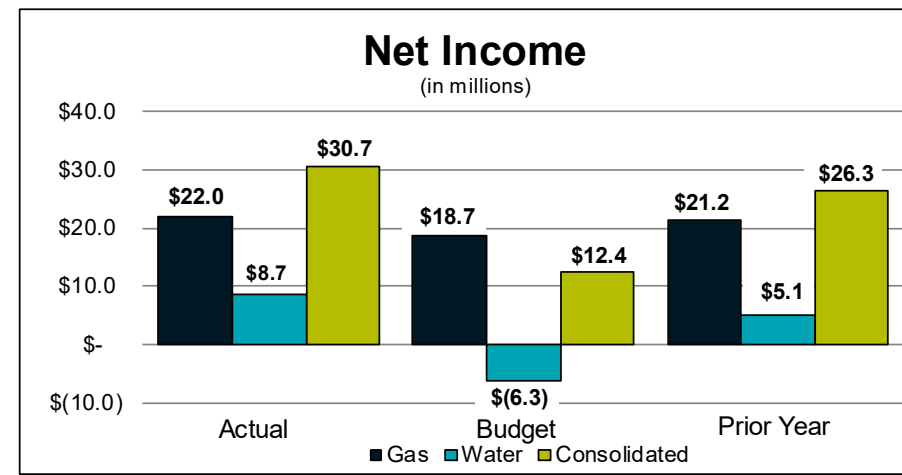
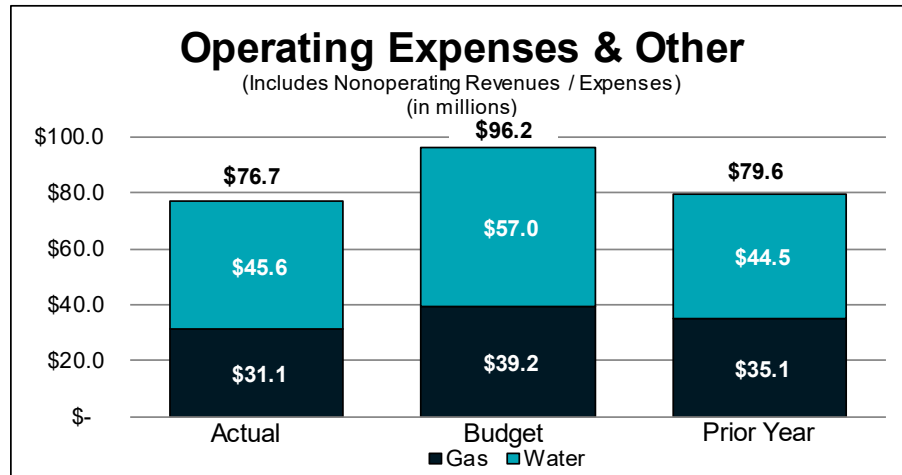
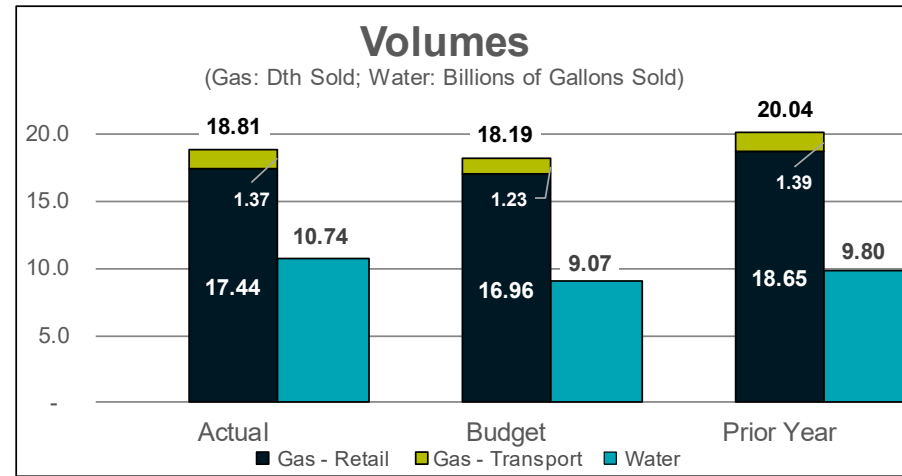
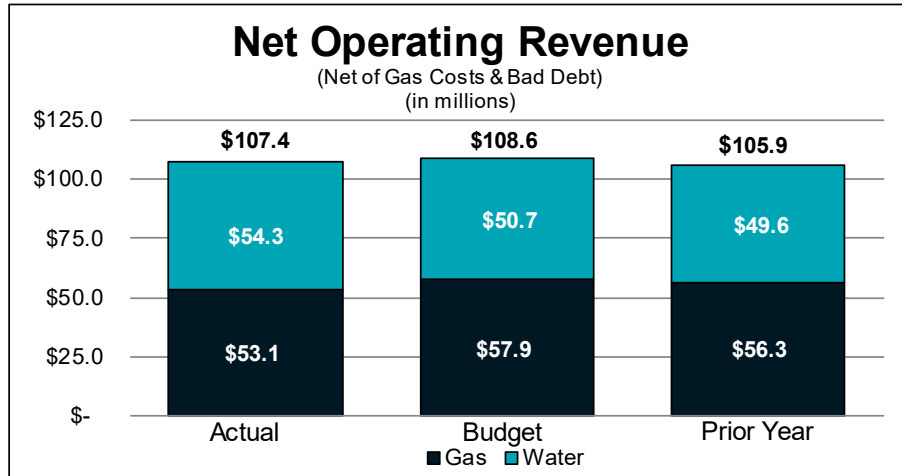
GAS & WATER COMBINED

CURRENT MONTH – MAY 2023



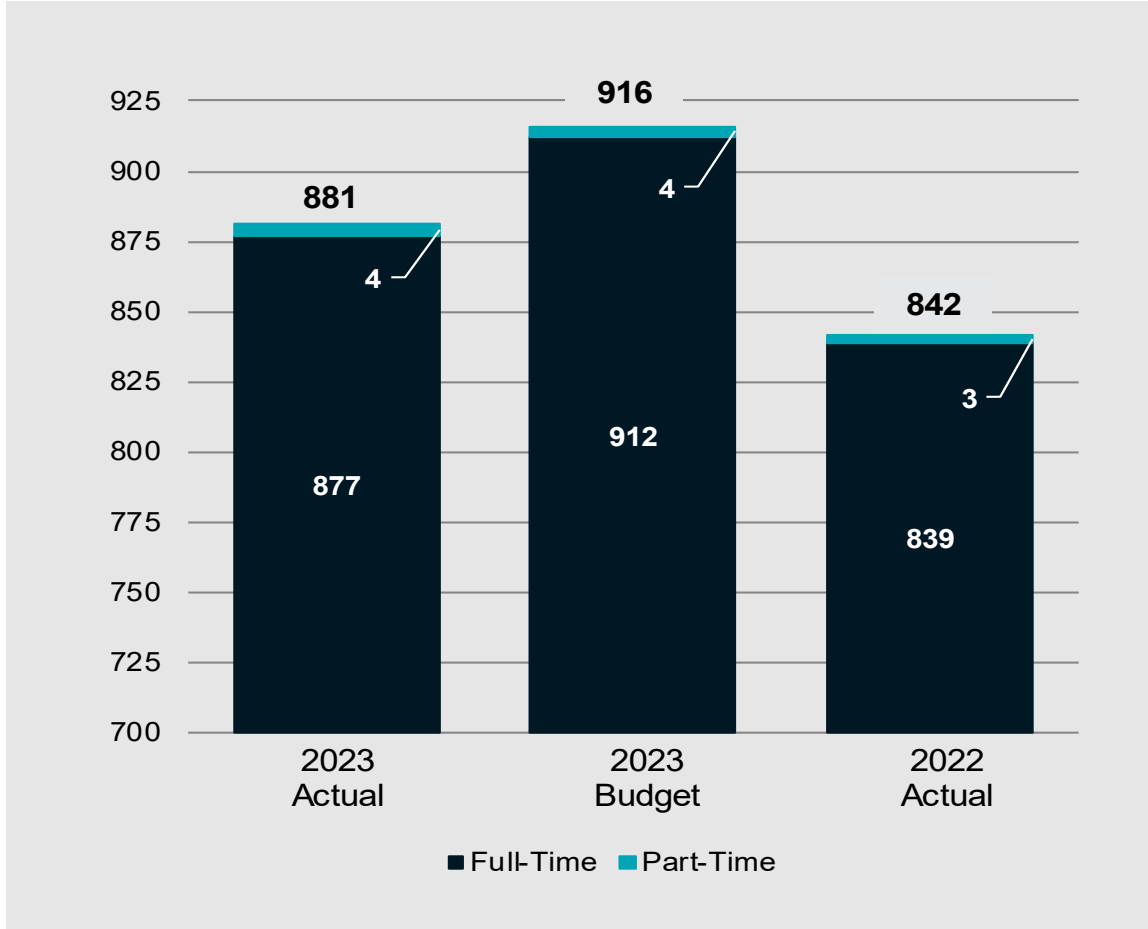
GAS & WATER COMBINED

YEAR-TO-DATE – MAY 2023



PERSONNEL

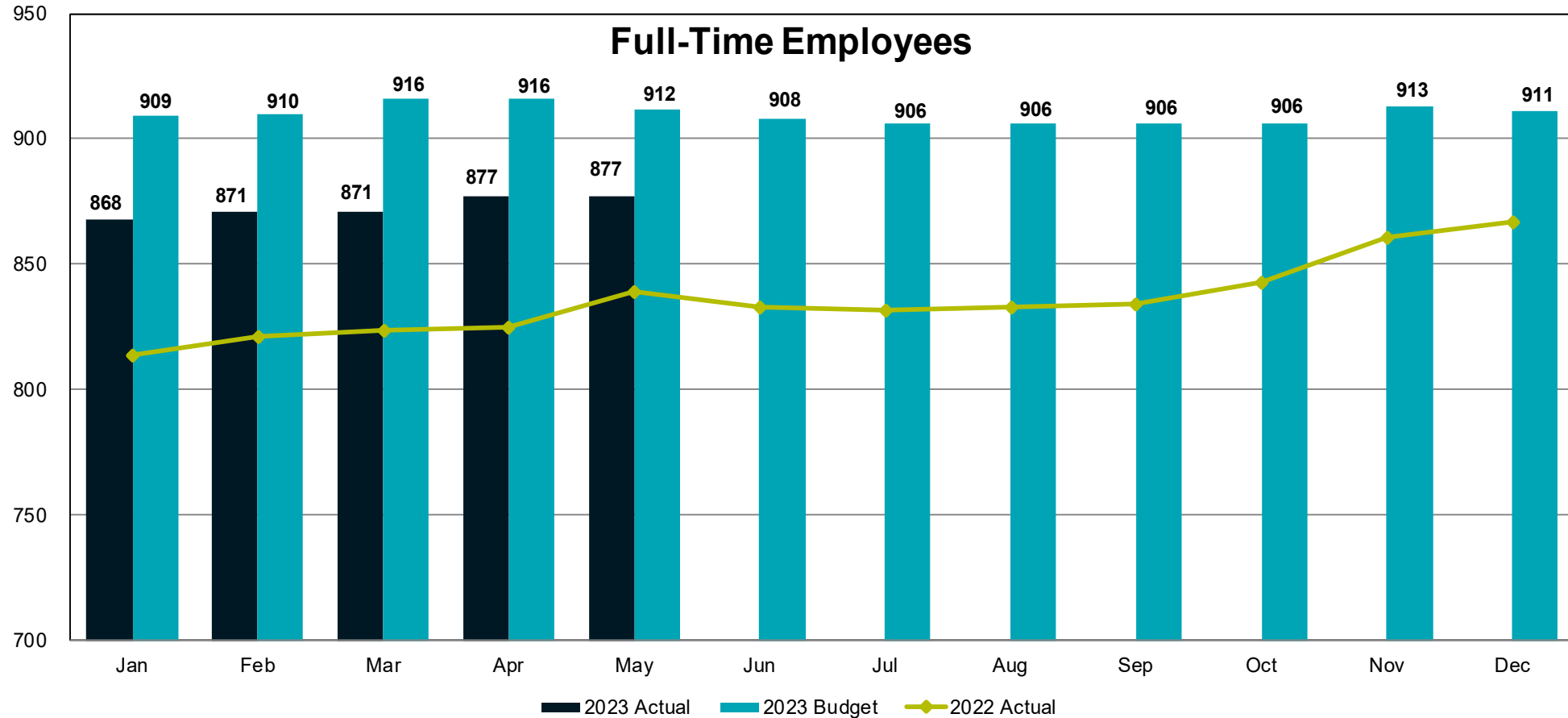
AS OF MAY 31, 2023 GAS & WATER COMBINED



- The active payroll for May was \$7.4 million, compared with \$7.3 million in budget and \$6.4 million in prior year.
- At May 31st, there were 877 regular full-time employees, compared with 912 in budget and 839 at May 31, 2022.
- At May 31st, there were 4 regular part-time employees, compared with 4 in budget and 3 at May 31, 2022.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

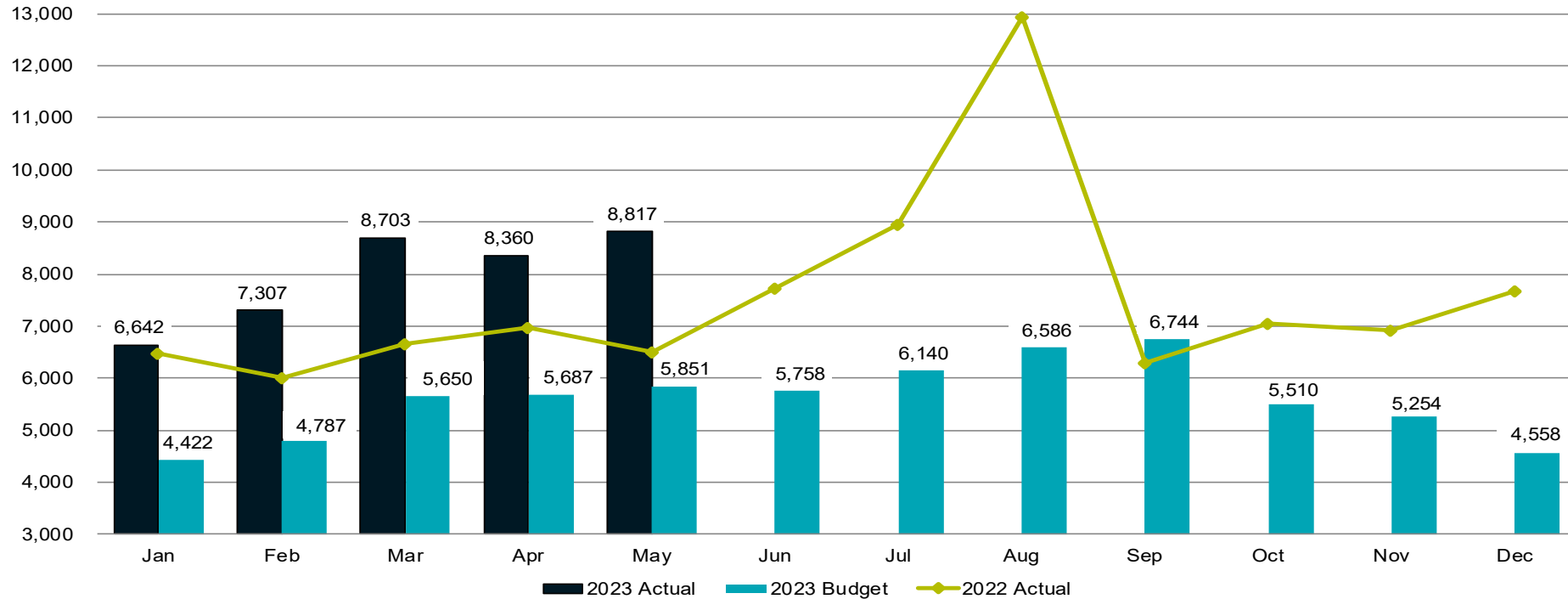
PERSONNEL TREND

THROUGH MAY 2023
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH MAY 2023 (GAS & WATER COMBINED)



Month of May

	2023 Actual	2023 Budget	2022 Actual	vs. Budget	vs. 2022
Overtime Hours	8,817.0	5,851.0	6,494.5	(2,966.0)	(2,322.5)
Overtime Dollars	\$ 526,037	\$ 372,436	\$ 372,156	\$ (153,601)	\$ (153,881)

Year-To-Date May

	2023 Actual	2023 Budget	2022 Actual	Favorable/(Unfavorable)	
				vs. Budget	vs. 2021
Overtime Hours	39,829.0	26,397.0	32,622.0	(13,432.0)	(7,207.0)
Overtime Dollars	\$ 2,324,741	\$ 1,664,503	\$ 1,849,814	\$ (660,238)	\$ (474,927)

OVERTIME HOURS TREND (continued)

MAY 2023

(GAS & WATER COMBINED)

Overtime hours for the month totaled 8,817.0 as compared with 5,851.0 in budget and 6,494.5 in prior year. Overtime hours were 2,966.0 greater than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Safety, Security & Locating (1)	(1,139.5)
Water Distribution (2)	(694.5)
Construction (3)	(607.0)
Customer Service (4)	(226.0)
Field Services (5)	(153.0)
Plant Engineering (6)	(100.0)
All other, net	(46.0)
	<u>(2,966.0)</u>

- (1) Increased overtime hours in Locating primarily due to a higher number of tickets than anticipated
- (2) Increased overtime due to emergencies (main breaks) and maintenance
- (3) Increased overtime hours primarily due to an increase in the number of water main breaks (Record May high of 31 breaks vs. 10-year average of 25)
- (4) Increased overtime hours due to open positions while call volumes have remained consistent
- (5) Increased overtime due to increased emergency locates, driving gas leak surveys, residential gas fitting change-overs, and water taps
- (6) Increased overtime primarily due to MUD's supervision of a contract pipe bursting project

METROPOLITAN

UTILITIES DISTRICT

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

	Current Month			Current Month				May Year to Date			May Year to Date			
				Variance Vs. Budget		Variance Vs. Prior Year					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	\$ 12,918,177	\$ 8,947,879	\$ 10,007,039	44.37 %	\$ 3,970,298	29.09 %	\$ 2,911,137	\$ 45,501,945	\$ 41,601,844	\$ 41,377,177	9.37 %	\$ 3,900,101	9.97 %	\$ 4,124,768
Infrastructure charge	1,434,685	1,437,140	1,246,671	(.17)%	(2,456)	15.08 %	188,013	7,050,599	7,156,350	6,270,271	(1.48)%	(105,751)	12.44 %	780,328
Other	357,157	429,219	474,118	(16.79)%	(72,062)	(24.67)%	(116,961)	1,774,149	1,944,432	1,916,049	(8.76)%	(170,282)	(7.41)%	(141,900)
Total revenues	14,710,018	10,814,238	11,727,829	36.02 %	3,895,780	25.43 %	2,982,190	54,326,693	50,702,626	49,563,497	7.15 %	3,624,068	9.61 %	4,763,196
Revenue Deductions														
Operating & Maintenance	6,499,354	8,892,567	7,599,314	(26.91)%	(2,393,214)	(14.47)%	(1,099,960)	36,572,686	42,667,522	34,278,825	(14.28)%	(6,094,837)	6.69 %	2,293,861
Other	1,545,876	2,188,180	1,491,575	(29.35)%	(642,304)	3.64 %	54,301	7,695,243	10,861,800	7,434,661	(29.15)%	(3,166,557)	3.50 %	260,582
Total expenses	8,045,230	11,080,747	9,090,889	(27.39)%	(3,035,518)	(11.50)%	(1,045,659)	44,267,929	53,529,323	41,713,486	(17.30)%	(9,261,394)	6.12 %	2,554,443
Other Expense (Income)	285,967	695,404	460,771	(58.88)%	(409,438)	(37.94)%	(174,804)	1,353,079	3,484,074	2,700,899	(61.16)%	(2,130,995)	(49.90)%	(1,347,819)
Net Income (Loss)	\$ 6,378,822	\$ (961,914)	\$ 2,176,169	(763.14)%	\$ 7,340,736	193.12 %	\$ 4,202,653	\$ 8,705,685	\$ (6,310,771)	\$ 5,149,112	(237.95)%	\$ 15,016,456	69.07 %	\$ 3,556,573
Thousands of gallons sold	3,734,977	2,073,150	2,753,357	80.16 %	1,661,827	35.65 %	981,620	10,739,528	9,070,810	9,801,532	18.40 %	1,668,718	9.57 %	937,996
Number of customers	225,990	225,495	223,293	.22 %	495	1.21 %	2,697							
Plant Additions & Replacements	\$ 10,573,950	\$ 13,026,008	\$ 6,329,874	(18.82)%	\$ (2,452,057)	67.05 %	\$ 4,244,077	\$ 31,661,685	\$ 52,526,716	\$ 23,421,971	(39.72)%	\$ (20,865,032)	35.18 %	\$ 8,239,714

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

	Current Month																					
	Current Month			Variance Vs. Budget				Variance Vs. Prior Year				May 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)	% Over (Under)	\$# Over (Under)	% Over (Under)	\$# Over (Under)				
Revenues																						
Gas Sales	\$ 8,727,770	\$ 11,570,988	\$ 21,489,452	(24.57)%	\$ (2,843,218)	(59.39)%	\$ (12,761,682)	\$ 142,039,541	156,364,703	\$ 158,472,447	(9.16)%	\$ (14,325,162)	(10.37)%	\$ (16,432,906)								
(Over)/under gas recovery	(503,368)	-	(141,866)		(503,368)	254.82 %	(361,503)	(1,508,039)	-	(53,499)		(1,508,039)	2718.84 %	(1,454,541)								
Infrastructure charge	1,316,912	1,313,685	1,107,562	.25 %	3,227	18.90 %	209,350	6,472,731	6,575,338	5,572,018	(1.56)%	(102,607)	16.16 %	900,714								
Other	405,443	366,613	412,053	10.59 %	38,831	(1.60)%	(6,610)	2,577,172	2,040,889	2,754,175	26.28 %	536,283	(6.43)%	(177,003)								
Total revenues, net	9,946,757	13,251,285	22,867,202	(24.94)%	(3,304,528)	(56.50)%	(12,920,444)	149,581,405	164,980,930	166,745,141	(9.33)%	(15,399,525)	(10.29)%	(17,163,736)								
Less: Natural gas purchased for resale	3,539,277	6,023,194	11,933,409	(41.24)%	(2,483,916)	(70.34)%	(8,394,132)	96,864,348	109,387,661	110,774,029	(11.45)%	(12,523,313)	(12.56)%	(13,909,681)								
CPEP Rebates	-	(1,909,915)	-		1,909,915	#DIV/0!	-	(348,670)	(2,259,915)	(355,267)		1,911,245	(1.86)%	6,597								
Operating revenues, net of gas cost	6,407,480	9,138,007	10,933,792	(29.88)%	(2,730,527)	(41.40)%	(4,526,313)	53,065,727	57,853,185	56,326,379	(8.28)%	(4,787,457)	(5.79)%	(3,260,652)								
Revenue Deductions																						
Operating & Maintenance	4,728,491	4,861,845	4,821,148	(2.74)%	(133,354)	(1.92)%	(92,657)	22,961,028	26,366,954	23,361,711	(12.92)%	(3,405,927)	(1.72)%	(400,683)								
Other	1,839,233	1,966,383	1,870,740	(6.47)%	(127,150)	(1.68)%	(31,507)	11,118,518	11,619,321	10,499,923	(4.31)%	(500,803)	5.89 %	618,595								
Total operating expenses	6,567,724	6,828,228	6,691,888	(3.82)%	(260,504)	(1.86)%	(124,164)	34,079,545	37,986,275	33,861,634	(10.28)%	(3,906,730)	.64 %	217,912								
Other expense (income)	(338,337)	299,422	(105,199)	(213.00)%	(637,759)	(221.62)%	(233,138)	(2,982,447)	1,210,032	1,312,390	(346.48)%	(4,192,480)	(327.25)%	(4,294,838)								
Net Income (Loss)	\$ 178,093	\$ 2,010,357	\$ 4,347,104	(91.14)%	(1,832,264)	(95.90)%	(4,169,011)	\$ 21,968,629	\$ 18,656,877	\$ 21,152,355	17.75 %	3,311,752	3.86 %	816,274								
Total Retail Sales Adjusted for Unbilled Sales	1,282,246	1,418,851	1,654,650	(9.63)%	(136,605)	(22.51)%	(372,404)	17,438,473	16,961,581	18,648,247	2.81 %	476,892	(6.49)%	(1,209,774)								
Total Transportation Sales	210,147	189,686	207,608	10.79 %	20,461	1.22 %	2,539	1,370,805	1,225,385	1,389,954	11.87 %	145,420	(1.38)%	(19,149)								
Total Sales Adjusted for Unbilled Sales	1,492,393	1,608,537	1,862,258	(7.22)%	(116,144)	(19.86)%	(369,865)	18,809,278	18,186,966	20,038,201	3.42 %	622,312	(6.13)%	(1,228,923)								
Heating degree days	69	143	158	(51.75)%	(74)	(56.33)%	(89)	3,452	3,568	3,661	(3.25)%	(116)	(5.71)%	(209)								
Number of customers	239,542	240,101	237,829	-0.23%	(559)	.72 %	1,713															
Plant Additions & Replacements	\$ 5,884,413	\$ 6,953,466	\$ 6,014,069	(15.37)%	(1,069,053)	(2.16)%	\$ (129,656)	\$ 25,011,899	\$ 33,312,136	\$ 25,406,363	(24.92)%	\$ (8,300,236)	(1.55)%	\$ (394,464)								

2023 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2022	Actual January	Actual February	Actual March	Actual April	Actual 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	1,434,685	1,440,297	1,442,540	1,444,300	1,445,193	1,441,557	1,440,117	1,440,468	\$17,145,071	\$213,551,397
Water Infrastructure Revenue - Commodity	\$39,504,966	643,627	574,985	665,074	604,118	981,700	1,432,367	1,901,187	2,096,294	1,824,531	1,392,227	698,956	649,240	\$13,464,306	\$52,969,272
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	2,954,217	2,713,173	1,819,015	1,546,529	1,276,430	1,320,164	925,000	867,457	\$19,488,680	\$178,983,730
Abandonments - approximate	\$5,399,109	12,043	102,028	133,914	5,819	6,598	58,513	58,513	58,513	58,513	58,513	58,513	58,513	\$669,989	\$6,069,098
Service Reconnections W-3	\$34,714,698	39,691	592,350	739,317	338,863	515,474	639,983	677,819	677,865	655,356	650,573	651,495	656,297	\$6,835,082	\$41,549,780
Infrastructure Integrity	\$1,761,572	27,730	26,303	48,707	43,950	44,160	44,193	40,076	38,627	40,516	42,612	45,931	41,375	\$484,180	\$2,245,752
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	3,870,507	3,455,919	2,595,481	2,321,591	2,505,872	2,071,919	1,855,996	1,623,698	28,478,941	231,050,275
NET CURRENT YEAR	\$33,269,258	\$1,129,859	\$98,747	(\$1,372,081)	\$69,236	(\$1,454,122)	(\$583,255)	\$748,246	\$1,219,002	\$763,852	\$761,865	\$283,077	\$466,010	\$2,130,436	\$35,399,694

LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)	33,269,258	34,399,117	34,497,864	33,125,783	33,195,019	31,740,896	31,157,641	31,905,887	33,124,890	33,888,742	34,650,607	34,933,684	35,399,694		
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, Maes has provided some suggested revisions to the GIR/MIR report. These suggestions are as follows:

2023 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2022	Actual January	Actual February	Actual March	Actual April	Actual 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	\$1,316,912	\$1,309,508	\$1,310,243	\$1,311,687	\$1,311,963	\$1,314,966	\$1,317,368	\$1,320,314	\$15,668,779	\$206,868,044
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	36,564,104								
Investment Earnings on Project Fund	(\$186,943)	232,336	(103,837.74)	390,829.00	91,332.83	(18,413.49)								\$ 592,246	\$405,303
Expenditures															
GCI Mains per G-21	\$115,087,054	381,768	1,018,184	(132,403.00)	560,000	552,280	1,023,632	1,023,632	1,023,631	1,023,632	1,023,631	1,023,631	1,023,853	\$9,545,471	\$124,632,525
Abandonments - approximate	\$15,762,976	45,798.55	21,383.23	4.15	(871,308.04)	8,860.27	75,000.00	75,000.00	500,000.00	75,000.00	75,000.00	85,000.00	500,000.00	\$589,738	\$16,352,715
GIR services per G-21	\$91,047,675	288,139	476,968	224,722	1,282,807	368,566	720,800	720,800	720,800	720,800	720,800	720,800	729,600	\$7,695,603	\$98,743,277
GIR service reconnections per G-3	\$22,953,270	39,849	35,765	81,707	107,450	176,062	179,064	236,943	203,675	204,712	229,517	231,373	261,016	\$1,987,133	\$24,940,403
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	1,105,767.83	1,998,496	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	2,514,469	\$19,817,944	\$265,360,150
NET CURRENT YEAR	(\$54,500,149)	\$470,767	(\$265,122)	\$1,169,748	\$229,593	\$211,144	(\$688,988)	(\$746,132)	(\$1,136,419)	(\$712,182)	(\$733,982)	(\$743,436)	(\$1,194,156)	(\$4,149,165)	(\$58,649,314)
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)	(52,694,019)	(53,383,007)	(54,129,140)	(55,265,559)	(55,977,741)	(56,711,723)	(57,455,159)	(58,649,314)		
GIR Capital Expenditures Funded by Bond	49,312,893	1,643,594	3,165,954	2,128,578	(114,109)	1,078,949	1,105,768	1,998,496	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	21,645,608	
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	1,105,768	1,998,496	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	21,645,608	\$70,958,501
Transfer to 2018 Bond Sinking Fund for Bond Interest & Principal Payments	\$9,708,867	187,474	187,778	188,197	188,526	188,899	187,161	187,161	187,161	187,161	187,161	187,161	187,161	\$2,251,001	\$11,959,868
Transfer to 2022 Bond Sinking Fund for Bond Interest & Principal Payments	\$2,961,296	311,441	311,946	312,637	313,184	313,710	310,957	310,957	310,957	310,957	310,957	310,957	310,957	\$3,739,615	\$6,700,910
LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)	(17,857,419)	(16,241,973)	(13,840,865)	(11,053,372)	(11,439,598)	(10,652,115)	(10,733,453)	(9,979,207)	(9,557,368)	(8,319,562)	(7,527,517)	(6,720,123)	(6,351,592)		(6,351,592)
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

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

**A-12a
MAY 2023**

	Month of May			Five Months Ending May		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ 167,646	\$ 137,847	\$ 131,783	\$ 759,087	\$ 681,614	\$ 663,723
Top level reductions	0	(227,119)	0	0	(1,054,122)	0
	<u>167,646</u>	<u>(89,272)</u>	<u>131,783</u>	<u>759,087</u>	<u>(372,508)</u>	<u>663,723</u>
Law	92,015	91,712	83,195	442,538	445,042	405,807
Human Resources - Vice President - Savine	90,327	100,229	88,071	456,713	481,715	429,038
Senior Vice President - Mendenhall	<u>182,342</u>	<u>191,941</u>	<u>171,266</u>	<u>899,251</u>	<u>926,757</u>	<u>834,845</u>
Safety, Security & Locating	379,876	340,996	276,437	1,612,517	1,460,827	1,358,660
Vice President - Hunter	<u>379,876</u>	<u>340,996</u>	<u>276,437</u>	<u>1,612,517</u>	<u>1,460,827</u>	<u>1,358,660</u>
Purchasing	64,015	62,854	58,068	308,154	302,731	282,031
Meter Services	230,218	242,904	187,377	1,010,859	1,111,617	884,062
Stores	104,885	108,188	74,105	456,909	470,605	392,650
Facilities Management	85,509	93,627	70,501	403,450	398,697	338,571
Vice President - Zellars	<u>484,627</u>	<u>507,573</u>	<u>390,051</u>	<u>2,179,372</u>	<u>2,283,650</u>	<u>1,897,314</u>
Field Service Administration	206,087	198,400	192,169	928,190	950,965	799,881
Field Services	781,182	803,789	705,679	3,499,360	3,651,711	3,487,205
Transportation	116,511	130,120	102,408	507,527	597,672	486,962
Transportation Office	75,848	82,032	65,347	356,262	374,517	330,223
Vice President - Melville	<u>1,179,628</u>	<u>1,214,341</u>	<u>1,065,603</u>	<u>5,291,339</u>	<u>5,574,866</u>	<u>5,104,271</u>
Senior Vice President - Ausdemore	<u>2,044,131</u>	<u>2,062,910</u>	<u>1,732,091</u>	<u>9,083,228</u>	<u>9,319,343</u>	<u>8,360,245</u>
Information Technology - Vice President - Pappalil	494,086	585,759	388,178	2,381,838	2,799,229	2,099,419
Business Development	111,319	118,599	77,024	516,305	550,263	396,124
Corporate Communications	63,322	67,588	89,192	299,435	325,566	397,273
Customer Service Administration	31,898	31,061	29,855	155,100	151,581	146,985
Customer Service	227,337	274,855	229,459	1,130,578	1,321,812	1,052,616
Customer Accounting	189,922	187,337	164,212	862,726	871,468	770,440
Branch Delivery	76,191	83,682	80,003	353,618	386,405	306,883
Customer Service	<u>525,348</u>	<u>576,935</u>	<u>503,529</u>	<u>2,502,022</u>	<u>2,731,266</u>	<u>2,276,924</u>
Vice President - Mueller	<u>699,989</u>	<u>763,122</u>	<u>669,745</u>	<u>3,317,762</u>	<u>3,607,095</u>	<u>3,070,321</u>
Senior Vice President - Lobsiger	<u>1,194,075</u>	<u>1,348,880</u>	<u>1,057,923</u>	<u>5,699,600</u>	<u>6,406,325</u>	<u>5,169,740</u>
Rates	22,542	21,439	20,878	109,982	105,155	101,208
Accounting	145,405	154,943	135,547	710,255	741,819	655,217
Senior Vice President - Myers	<u>167,947</u>	<u>176,383</u>	<u>156,425</u>	<u>820,237</u>	<u>846,974</u>	<u>756,425</u>
Gas Operations	58,403	53,518	40,859	268,411	258,599	179,411
Gas Production	180,915	183,482	158,174	876,483	856,419	750,418
Gas Systems Control	56,582	51,151	47,628	258,431	248,083	243,272
Gas Distribution	132,755	135,251	123,648	610,789	620,056	535,087
Vice President - Knight	<u>428,655</u>	<u>423,401</u>	<u>370,309</u>	<u>2,014,114</u>	<u>1,983,157</u>	<u>1,708,188</u>
Water Operations	78,197	26,868	24,991	169,484	128,928	122,357
Water Pumping - Florence	248,466	253,220	234,176	1,131,755	1,133,915	1,120,746
Maintenance	242,431	247,401	209,218	1,106,693	1,134,061	1,000,515
Water Distribution	328,912	311,660	252,114	1,373,116	1,447,289	1,221,689
Platte South	106,506	124,087	88,083	534,139	548,610	415,484
Platte West	116,499	146,827	165,897	607,318	650,580	664,777
Water Quality	75,495	79,859	68,746	352,665	384,203	326,001
Vice President - Henn	<u>1,196,506</u>	<u>1,189,922</u>	<u>1,043,225</u>	<u>5,275,170</u>	<u>5,427,587</u>	<u>4,871,569</u>
Infrastructure Integrity	100,762	126,168	105,475	459,014	540,214	459,218
Engineering Administration	58,585	54,493	62,453	283,041	264,261	297,536
Plant Engineering	225,079	234,362	257,245	1,054,208	1,123,954	1,211,277
Engineering Design	233,231	275,829	251,338	1,152,510	1,298,481	1,186,728
Vice President - Niiya	<u>617,657</u>	<u>690,851</u>	<u>676,511</u>	<u>2,948,773</u>	<u>3,226,910</u>	<u>3,154,759</u>
Construction	1,359,981	1,348,999	1,031,908	6,336,261	6,320,216	5,086,869
Vice President - Schovanec	<u>1,359,981</u>	<u>1,348,999</u>	<u>1,031,908</u>	<u>6,336,261</u>	<u>6,320,216</u>	<u>5,086,869</u>
Senior Vice President - Langel	<u>3,602,799</u>	<u>3,653,174</u>	<u>3,121,953</u>	<u>16,574,318</u>	<u>16,957,870</u>	<u>14,821,385</u>
Total Payroll	<u>\$ 7,358,940</u>	<u>\$ 7,344,016</u>	<u>\$ 6,371,441</u>	<u>\$ 33,835,721</u>	<u>\$ 34,084,760</u>	<u>\$ 30,606,363</u>

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

**A-12b
MAY 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	10	-	1	9	-	1	9	-	1
Human Resources - Vice President - Savine	12	1	-	12	-	1	12	-	-
Senior Vice President - Mendenhall	22	1	1	21	-	2	21	-	1
Safety, Security & Locating	35	-	-	34	-	-	32	-	1
Vice President - Hunter	35	-	-	34	-	-	32	-	1
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	36	-	-	36	-	-	32	-	-
Stores	14	-	2	14	-	2	12	-	-
Facilities Management	11	-	2	11	1	3	10	-	1
Vice President - Zellars	68	-	4	68	1	5	61	-	1
Field Service Administration	25	-	-	25	-	-	26	-	1
Field Services	92	-	4	95	-	4	90	-	1
Transportation	19	-	-	19	-	-	17	-	-
Transportation Office	9	-	-	10	-	1	8	-	-
Vice President - Melville	145	-	4	149	-	5	141	-	2
Senior Vice President - Ausdemore	248	-	8	251	1	10	234	-	4
Information Technology - Vice President - Pappail	48	-	1	57	-	4	40	-	1
Business Development	15	-	1	15	-	2	11	-	-
Corporate Communications	6	-	1	6	-	2	11	-	1
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	39	-	-	47	-	-	42	-	-
Customer Accounting	29	1	-	28	1	-	28	1	-
Branch Delivery	13	-	-	14	-	-	13	-	-
Customer Service	84	1	-	92	1	-	86	1	-
Vice President - Mueller	105	1	2	113	1	4	108	1	1
Senior Vice President - Lobsiger	153	1	3	170	1	8	148	1	2
Rates	2	-	-	2	-	-	2	-	-
Accounting	17	-	1	17	-	1	17	-	-
Senior Vice President - Myers	19	-	1	19	-	1	19	-	-
Gas Operations	4	-	-	4	-	-	3	-	-
Gas Production	19	-	-	19	-	-	18	-	-
Gas Systems Control	7	-	-	6	-	-	5	-	1
Gas Distribution	15	-	-	15	-	-	15	-	-
Vice President - Knight	45	-	-	44	-	-	41	-	1
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	31	-	2	32	-	2	31	-	2
Maintenance	29	-	-	29	-	-	29	-	-
Water Distribution	39	-	-	40	-	-	33	-	3
Platte South	13	1	-	14	1	2	12	1	-
Platte West	13	1	-	17	1	2	16	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Henn	136	2	2	143	2	7	132	2	5
Infrastructure Integrity	12	-	4	14	-	7	12	-	4
Engineering Administration	4	-	-	4	-	-	5	-	-
Plant Engineering	26	-	1	28	-	1	34	-	-
Engineering Design	31	-	1	36	-	1	33	-	2
Vice President - Niiya	73	-	6	82	-	9	84	-	6
Construction	174	-	-	176	-	-	154	-	-
Vice President - Schovanec	174	-	-	176	-	-	154	-	-
Senior Vice President - Langel	428	2	8	445	2	16	411	2	12
Total Employees	877	4	21	912	4	37	839	3	19

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

A-12b
MAY 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	10	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	11	-	-	10	-	-	9	-	-
Senior Vice President - Mendenhall	21	-	-	19	-	-	18	-	-
Safety, Security & Locating	13	-	-	13	-	-	12	-	-
Vice President - Hunter	13	-	-	13	-	-	12	-	-
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	-	-	42	-	-	39	-	-
Information Technology - Vice President - Pappail	48	-	-	57	-	-	40	-	-
Business Development	8	-	-	8	-	-	4	-	-
Corporate Communications	6	-	-	6	-	-	11	-	-
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	-	-	27	-	-
Senior Vice President - Lobsiger	74	-	-	84	-	-	67	-	-
Rates	2	-	-	2	-	-	2	-	-
Accounting	11	-	-	11	-	-	11	-	-
Senior Vice President - Myers	13	-	-	13	-	-	13	-	-
Gas Operations	4	-	-	4	-	-	3	-	-
Gas Production	3	-	-	3	-	-	3	-	-
Gas Systems Control	7	-	-	6	-	-	5	-	-
Gas Distribution	2	-	-	2	-	-	2	-	-
Vice President - Knight	16	-	-	15	-	-	13	-	-
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 - Henn	29	-	-	30	-	-	29	-	-
Infrastructure Integrity	3	-	-	3	-	-	4	-	-
Engineering Administration	4	-	-	4	-	-	5	-	-
Plant Engineering	26	-	-	28	-	-	34	-	-
Engineering Design	18	-	-	21	-	-	21	-	-
Vice President - Niiya	51	-	-	56	-	-	64	-	-
Construction	19	-	-	20	-	-	8	-	-
Vice President - Schovanec	19	-	-	20	-	-	8	-	-
Senior Vice President - Langel	115	-	-	121	-	-	114	-	-
Total Employees	271	-	-	285	-	-	257	-	-

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

**A-12b
MAY 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	-	-	-	-	-
Law	-	-	1	-	-	1	-	-	1
Human Resources - Vice President - Savine	1	1	-	2	-	1	3	-	-
Senior Vice President - Mendenhall	1	1	1	2	-	2	3	-	1
Safety, Security & Locating	22	-	-	21	-	-	20	-	1
Vice President - Hunter	22	-	-	21	-	-	20	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	33	-	-	33	-	-	29	-	-
Stores	12	-	2	12	-	2	10	-	-
Facilities Management	6	-	2	6	1	3	6	-	1
Vice President - Zellars	51	-	4	51	1	5	45	-	1
Field Service Administration	17	-	-	17	-	-	18	-	1
Field Services	92	-	4	95	-	4	90	-	1
Transportation	19	-	-	19	-	-	17	-	-
Transportation Office	6	-	-	6	-	1	5	-	-
Vice President - Melville	134	-	4	137	-	5	130	-	2
Senior Vice President - Ausdemore	207	-	8	209	1	10	195	-	4
Information Technology - Vice President - Pappalil	-	-	1	-	-	4	-	-	1
Business Development	7	-	1	7	-	2	7	-	-
Corporate Communications	-	-	1	-	-	2	-	-	1
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	34	-	-	41	-	-	37	-	-
Customer Accounting	26	1	-	25	1	-	25	1	-
Branch Delivery	12	-	-	13	-	-	12	-	-
Customer Service	72	1	-	79	1	-	74	1	-
Vice President - Mueller	79	1	2	86	1	4	81	1	1
Senior Vice President - Lobsiger	79	1	3	86	1	8	81	1	2
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	-	2	24	-	2	23	-	2
Maintenance	26	-	-	26	-	-	26	-	-
Water Distribution	35	-	-	36	-	-	30	-	3
Platte South	10	1	-	11	1	2	10	1	-
Platte West	11	1	-	15	1	2	13	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Henn	107	2	2	113	2	7	103	2	5
Infrastructure Integrity	9	-	4	11	-	7	8	-	4
Engineering Administration	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	1	-	-	1	-	-	-
Engineering Design	13	-	1	15	-	1	12	-	2
Vice President - Niiya	22	-	6	26	-	9	20	-	6
Construction	155	-	-	156	-	-	146	-	-
Vice President - Schovanec	155	-	-	156	-	-	146	-	-
Senior Vice President - Langel	313	2	8	324	2	16	297	2	12
Total Employees	606	4	21	627	4	37	582	3	19

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

**A-12c
MAY 2023**

	Month of May			Five Months Ending May		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	0.0	0.0	0.0	0.0	0.0	0.0
Top level reductions	0.0	0.0	0.0	0.0	0.0	0.0
Law	16.0	18.0	9.5	90.0	59.0	54.0
Human Resources - Vice President - Savine	0.5	13.0	9.5	1.5	42.0	61.5
Senior Vice President - Mendenhall	16.5	31.0	19.0	91.5	101.0	115.5
Safety, Security & Locating	1,844.5	705.0	1,014.0	6,200.0	2,075.0	3,694.0
Vice President - Hunter	1,844.5	705.0	1,014.0	6,200.0	2,075.0	3,694.0
Purchasing	0.0	0.0	0.0	0.0	0.0	0.0
Meter Services	14.0	2.0	1.0	131.5	10.0	1.5
Stores	42.0	15.0	49.0	138.0	75.0	161.5
Facilities Management	22.5	15.0	64.5	275.5	150.0	213.0
Vice President - Zellars	78.5	32.0	114.5	545.0	235.0	376.0
Field Service Administration	239.0	235.0	149.5	1,033.0	1,155.0	1,056.0
Field Services	1,349.0	1,200.0	1,074.0	6,279.0	6,200.0	5,718.0
Transportation	48.0	100.0	33.0	213.0	380.0	153.0
Transportation Office	67.0	83.0	57.5	355.0	416.0	314.5
Vice President - Melville	1,703.0	1,618.0	1,314.0	7,880.0	8,151.0	7,241.5
Senior Vice President - Ausdemore	3,626.0	2,355.0	2,442.5	14,625.0	10,461.0	11,311.5
Information Technology - Vice President - Pappalil	18.5	10.0	38.0	124.0	30.0	88.0
Business Development	7.5	0.0	0.0	32.5	0.0	0.0
Corporate Communications	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service Administration	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service	251.0	25.0	363.5	1,520.0	150.0	777.0
Customer Accounting	6.0	15.0	25.0	107.0	50.0	489.0
Branch Delivery	33.5	15.0	22.0	73.0	75.0	121.5
Customer Service	290.5	55.0	410.5	1,700.0	275.0	1,387.5
Vice President - Mueller	298.0	55.0	410.5	1,732.5	275.0	1,387.5
Senior Vice President - Lobsiger	316.5	65.0	448.5	1,856.5	305.0	1,475.5
Rates	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	0.0	5.0	0.0	0.0
Senior Vice President - Myers	0.0	0.0	0.0	5.0	0.0	0.0
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	203.0	200.0	171.5	1,035.5	950.0	848.5
Gas Systems Control	6.0	5.0	21.0	42.0	35.0	57.5
Gas Distribution	65.5	100.0	100.5	364.5	410.0	398.0
Vice President - Knight	274.5	305.0	293.0	1,442.0	1,395.0	1,304.0
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	266.0	200.0	70.0	718.5	1,000.0	549.0
Maintenance	84.0	100.0	56.0	448.0	500.0	434.0
Water Distribution	1,144.5	450.0	680.0	4,726.5	2,250.0	3,413.0
Platte South	12.5	25.0	4.0	78.0	125.0	141.5
Platte West	85.5	45.0	37.5	500.0	225.0	295.0
Water Quality	20.0	10.0	20.0	80.0	50.0	98.0
Vice President - Henn	1,612.5	830.0	867.5	6,551.0	4,150.0	4,930.5
Infrastructure Integrity	45.5	25.0	10.0	107.0	125.0	20.5
Engineering Administration	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	215.0	115.0	81.5	451.0	235.0	332.5
Engineering Design	103.5	125.0	220.0	698.0	625.0	899.5
Vice President - Niiya	364.0	265.0	311.5	1,256.0	985.0	1,252.5
Construction	2,607.0	2,000.0	2,112.5	14,002.0	9,000.0	12,232.5
Vice President - Schovanec	2,607.0	2,000.0	2,112.5	14,002.0	9,000.0	12,232.5
Senior Vice President - Langel	4,858.0	3,400.0	3,584.5	23,251.0	15,530.0	19,719.5
Total Overtime Hours	<u>8,817.0</u>	<u>5,851.0</u>	<u>6,494.5</u>	<u>39,829.0</u>	<u>26,397.0</u>	<u>32,622.0</u>

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

**A-12d
MAY 2023**

	Month of May			Five Months Ending May		
	2023	2023	2022	2023	2023	2022
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	1,188	985	609	6,138	3,940	3,335
Human Resources - Vice President - Savine	27	488	460	74	3,413	2,847
Senior Vice President - Mendenhall	1,215	1,473	1,069	6,212	7,353	6,182
Safety, Security & Locating	109,363	72,734	59,093	360,588	236,913	213,616
Vice President - Hunter	109,363	72,734	59,093	360,588	236,913	213,616
Purchasing	-	-	-	-	-	-
Meter Services	776	108	61	6,685	540	91
Stores	2,231	755	2,661	7,284	3,776	8,263
Facilities Management	1,173	705	3,128	14,780	7,049	10,274
Vice President - Zellars	4,180	1,568	5,850	28,749	11,365	18,627
Field Service Administration	17,277	9,240	9,759	73,031	65,666	67,267
Field Services	89,443	72,243	66,090	401,014	373,779	346,650
Transportation	2,652	6,152	2,039	12,205	23,378	9,523
Transportation Office	5,203	5,759	4,373	26,454	28,862	23,033
Vice President - Melville	114,575	93,394	82,261	512,704	491,684	446,473
Senior Vice President - Ausdemore	228,118	167,695	147,203	902,041	739,962	678,716
Information Technology - Vice President - Pappalil	1,267	1,337	2,279	8,640	4,678	5,311
Business Development	393	-	-	1,652	-	-
Corporate Communications	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	11,017	1,086	16,486	66,233	6,516	34,754
Customer Accounting	315	726	1,173	5,520	2,421	23,167
Branch Delivery	1,635	704	1,053	3,408	3,521	5,698
Customer Service	12,967	2,516	18,712	75,161	12,457	63,619
Vice President - Mueller	13,360	2,516	18,712	76,813	12,457	63,619
Senior Vice President - Lobsiger	14,627	3,853	20,991	85,453	17,135	68,930
Rates	-	-	-	-	-	-
Accounting	-	-	-	253	-	-
Senior Vice President - Myers	-	-	-	253	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	14,420	14,368	11,390	71,182	61,064	56,184
Gas Systems Control	438	385	1,462	3,302	2,692	4,292
Gas Distribution	4,628	6,745	6,690	24,220	25,968	25,157
Vice President - Knight	19,486	21,498	19,542	98,704	89,724	85,633
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	18,368	12,278	4,703	47,226	61,390	32,292
Maintenance	6,508	6,237	4,091	31,920	31,185	30,110
Water Distribution	63,338	25,227	37,596	261,122	126,135	186,656
Platte South	798	1,462	228	4,549	7,308	7,988
Platte West	6,013	2,758	2,601	32,556	13,788	18,586
Water Quality	1,233	519	1,123	4,711	2,594	5,304
Vice President - Henn	96,258	48,480	50,343	382,084	242,399	280,935
Infrastructure Integrity	2,932	1,403	603	6,671	7,013	1,020
Engineering Administration	-	-	-	-	-	-
Plant Engineering	15,103	7,501	5,298	31,345	15,329	21,608
Engineering Design	5,703	6,374	11,197	37,794	31,869	45,811
Vice President - Niya	23,738	15,278	17,097	75,809	54,210	68,439
Construction	142,595	114,160	115,910	774,186	513,720	660,978
Vice President - Schovanec	142,595	114,160	115,910	774,186	513,720	660,978
Senior Vice President - Langel	282,077	199,415	202,893	1,330,782	900,053	1,095,986
Total Overtime Dollars	526,037	372,436	372,156	2,324,741	1,664,503	1,849,814

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

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MAY 2023
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ASSETS	May 31 2023	April 30 2023	January 1 2023	Increase (Decrease)	
				One Month	Five Months
UTILITY PLANT					
Plant in service - At cost	\$ 1,357,413,101	\$ 1,354,667,872	\$ 1,336,765,056	\$ 2,745,229	\$ 20,648,045
Less - Accumulated depreciation	(383,328,502)	(381,531,540)	(373,817,031)	(1,796,962)	(9,511,471)
Net utility plant in service	974,084,599	973,136,332	962,948,025	4,542,191	30,159,516
Construction in progress	80,070,565	72,474,842	70,287,897	7,595,723	9,782,667
Construction materials - at average cost	3,708,505	3,925,527	4,033,090	(217,022)	(324,585)
Net utility plant	1,057,863,668	1,049,536,701	1,037,269,012	11,920,892	39,617,597
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,069,291	3,062,984	3,041,013	6,306	28,278
2022 Bond Project Fund	49,499,126	49,571,714	58,376,719	(72,588)	(8,877,593)
Construction/Environmental fund	174,120	173,973	173,509	147	611
Lease receivable	840,423	840,515	846,389	(91)	(5,966)
Other non-current assets	1,342,703	1,517,791	1,548,211	(175,088)	(205,508)
Total noncurrent assets	54,925,664	55,166,978	63,985,842	(241,314)	(9,060,179)
CURRENT ASSETS					
Cash in treasurer's accounts	99,639,286	100,768,640	103,136,850	(1,129,353)	(3,497,564)
Bond sinking fund - restricted	8,336,507	11,086,872	2,718,072	(2,750,365)	5,618,435
Bond closing fund	-	-	-	-	-
Accounts receivable	3,762,636	2,515,098	3,516,025	1,247,538	246,612
Accounts receivable - utility service	25,145,123	24,259,862	22,652,529	885,261	2,492,594
Allowance for uncollectible accounts	(1,857,829)	(1,861,225)	(1,830,755)	3,397	(27,073)
Interdepartmental Receivable from Gas Department	5,450,962	4,179,879	4,170,965	1,271,083	1,279,997
Lease receivable	31,573	31,570	55,637	3	(24,064)
Interest receivable	5,215	3,911	12,410	1,304	(7,195)
Accrued unbilled revenues	7,463,952	5,131,619	4,120,770	2,332,333	3,343,182
Materials and supplies - at average cost	5,790,128	5,954,599	5,212,165	(164,471)	577,962
Prepayments	42,802	107,409	350,897	(64,607)	(308,095)
Total current assets	153,810,356	152,178,234	144,115,565	1,632,122	9,694,791
DEFERRED OUTFLOWS					
Pension	54,670,970	54,670,970	54,670,970	-	-
OPEB	9,192,576	9,192,576	9,192,576	-	-
Debt refund	1,808,050	1,838,394	1,959,771	(30,344)	(151,722)
Total deferred outflows	65,671,596	65,701,940	65,823,317	(30,344)	(151,722)
Total Assets	\$ 1,332,271,283	\$ 1,322,583,853	\$ 1,311,193,736	\$ 13,281,355	\$ 40,100,488

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

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	May 31 2023	April 30 2023	January 1 2023	Increase (Decrease)	
				One Month	Five Months
LIABILITIES AND NET WORTH					
NONCURRENT LIABILITIES					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	244,356,730	244,477,191	244,957,618	(120,462)	(600,888)
NDEQ Loan - Contact Basin	2,447,082	2,447,082	2,447,082	-	-
Total long term debt	246,803,811	246,924,273	247,404,700	(120,462)	(600,888)
Net pension liability	39,788,717	39,788,717	39,788,717	-	-
Other Post Employment Benefits	38,413,485	38,649,945	39,595,785	(236,460)	(1,182,300)
Total Long Term Liabilities	325,006,014	325,362,935	326,789,202	(356,922)	(1,783,188)
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	10,258,366	5,936,411	10,592,592	4,321,954	(334,226)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	4,045,937	4,958,896	5,342,666	(912,959)	(1,296,729)
Customer Credit Balances	3,184,481	3,061,201	2,390,988	123,280	793,492
Statutory payments to municipalities	346,677	182,420	707,918	164,257	(361,242)
Sewer fee collection due municipalities	25,103,056	23,950,094	24,095,757	1,152,961	1,007,299
Interest accrued on water revenue bonds	355,443	4,382,604	1,085,897	(4,027,161)	(730,455)
Accrued vacation payable	4,999,234	4,999,234	4,999,234	-	-
Other current liabilities	89	89	88	0	1
Total current liabilities	63,812,899	62,990,567	64,734,758	822,332	(921,859)
CUSTOMER ADVANCES FOR CONSTRUCTION	38,736,127	39,023,277	29,567,178	(287,150)	9,168,949
SELF - INSURED RISKS	5,521,818	5,223,252	4,500,014	298,566	1,021,804
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	848,308	852,607	869,802	(4,299)	(21,493)
Contributions in aid of construction	375,141,203	372,305,122	370,233,553	2,836,081	4,907,650
	420,424,007	417,592,225	415,537,850	2,831,782	4,886,156
NET POSITION – ACCUMULATED REINVESTED EARNINGS	478,770,419	472,391,597	470,064,734	6,378,822	8,705,685
Total Liabilities, Deferred Inflows of Resources, and Net Position	1,332,271,283	1,322,583,853	1,311,193,736	9,687,430	21,077,547

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

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MAY 2023

	May 2023		May 2022	Five Months 2023		Five Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Metered sales of water	\$ 12,918,177	\$ 8,947,879	\$ 10,007,039	\$ 45,501,945	\$ 41,601,844	\$ 41,377,177
Infrastructure charge	1,434,685	1,437,140	1,246,671	7,050,599	7,156,350	6,270,271
Other operating revenues	362,008	466,565	502,945	1,842,868	2,126,539	2,059,412
Total operating revenues	14,714,869	10,851,584	11,756,656	54,395,413	50,884,733	49,706,860
Less: Bad debt expense	(4,851)	(37,346)	(28,827)	(68,719)	(182,107)	(143,363)
Total operating revenues, net	14,710,018	10,814,238	11,727,829	54,326,693	50,702,626	49,563,497
OPERATING EXPENSES						
Operating expense	4,940,893	5,572,598	4,667,222	23,956,412	27,097,554	22,532,128
Maintenance expense	1,558,461	3,319,969	2,932,091	12,616,274	15,569,969	11,746,697
Depreciation	1,381,619	2,045,014	1,350,317	7,011,575	10,196,171	6,787,475
Other Non-Operating Expense (Income)	(174)	-	-	(282,657)	-	7,881
Statutory payments & fuel taxes	164,257	143,166	141,259	683,669	665,629	647,186
Bond issuance costs	-	-	-	-	-	-
Interest expense revenue bonds	734,059	734,059	543,964	3,671,716	3,671,716	2,721,240
Interest expense NDEQ Loan	6,867	6,867	7,601	34,334	34,334	38,005
Total revenue deductions	8,785,982	11,821,674	9,642,454	47,691,321	57,235,373	44,480,612
Net revenues	5,924,036	(1,007,436)	2,085,375	6,635,372	(6,532,747)	5,082,885
Other Income & Expense - Interest, Invest Earnings & Exp	454,786	45,522	90,794	2,070,313	221,976	66,227
FUNDS PROVIDED						
Net income (loss)	6,378,822	(961,914)	2,176,169	8,705,685	(6,310,771)	5,149,112
Depreciation and amortization charges	1,552,092	2,252,928	1,471,490	7,758,566	11,204,303	7,431,413
Net pension liability	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Lead Service Replacement Funding	-	100,000	-	-	500,000	-
Deferred inflows - lease	(4,299)	-	-	(21,493)	-	-
Lease Interest income accrual (non cash)	-	-	-	16,547.08	-	-
Lease Interest receipt	(1,304)	-	-	(9,351.85)	-	-
Contribution in aid of construction	2,813,894	2,894,552	1,057,847	6,376,973	14,472,762	4,343,943
Contribution in aid of construction - impact fees	717,079	184,100	494,413	1,839,139	936,700	2,470,225
Customer Advances for Construction	(287,150)	-	(1,510,701)	9,168,949	-	(1,697,243)
Bond Proceeds	-	-	-	-	-	-
Total funds provided	11,169,134	4,469,667	3,689,219	33,835,014	20,802,994	17,697,451
FUNDS EXPENDED						
Plant additions and replacements	7,619,734	9,973,824	4,164,687	22,640,772	39,334,483	15,844,082
Plant additions and replacements-Cast Iron	2,954,217	3,052,184	2,165,187	9,020,913	13,192,233	7,577,889
OPEB - Begin Pre-funding	236,460	-	245,662	1,182,300	-	1,228,310
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)	(300,356)	(300,356)	(324,981)
Bond Interest - 2012-Payment	-	-	-	-	-	-
Bond Interest - 2015-Expense accrual (non cash)	(351,383)	2,031,744	(387,010)	(1,756,916)	626,211	(1,935,050)
Bond Interest - 2015-Payment	2,383,128	2,383,128	2,624,753	2,383,128	2,383,128	2,624,753
Bond Interest - 2018-Expense accrual (non cash)	(86,788)	(86,788)	(92,242)	(433,939)	(433,939)	(461,209)
Bond Interest - 2018-Payment	566,884	-	602,509	566,884	-	602,509
Bond Interest - 2022-Expense accrual (non cash)	1,665,225	1,665,225	-	720,821	720,821	-
Bond Interest - 2022-Payment	-	1,901,326	-	-	1,901,326	-
NDEQ Interest - Expense accrual (non cash)	(6,867)	(6,867)	(7,601)	(34,334)	(34,334)	(38,005)
NDEQ Interest - Payment	-	-	-	-	-	-
Total funds expended	14,920,822	20,853,989	9,251,233	33,989,273	57,389,574	25,118,298
SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED	(3,751,689)	(16,384,322)	(5,562,014)	(154,259)	(36,586,580)	(7,420,847)

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

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MAY 2023

	May 2023		May 2022	Five Months 2023		Five Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Interest on Bond Project Fund	(6,306)		(6,278)	(28,278)		(177,787)
Remove Net Bond Proceeds	72,588		-	8,877,593		-
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	3,149,500	-	-	13,131,250	1,588,002
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	-		-	-		-
Net Change in Bond Project Funds	<u>66,282</u>	<u>3,149,500</u>	<u>(6,278)</u>	<u>8,849,315</u>	<u>13,131,250</u>	<u>1,410,215</u>
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	2,750,365		1,521,049	(5,618,435)		(5,289,746)
Bond Closing Fund	-		-	-		-
Accounts Receivable	(1,247,538)		1,875,843	(246,612)		1,562,732
Accounts Receivable - Utility Service	(885,261)		(147,411)	(2,492,594)		2,472,123
Construction/Environmental fund	(147)		(24)	(611)		(115)
Allowance for Uncollectible Accounts	(3,397)		30,102	27,073		174,327
I/Co Receivable from Gas Department	(1,271,083)		535,564	(1,279,997)		2,470,814
Lease Receivable	(3)		-	24,064		-
Lease Receivable Noncurrent	91		-	5,966		-
Accrued Unbilled Revenue	(2,332,333)		(1,204,978)	(3,343,182)		(1,945,794)
Materials and Supplies	164,471		(332)	(577,962)		139,301
Prepayments	64,607		48,787	308,095		245,881
Other Noncurrent Assets	175,088		(27,213)	205,508		146,160
LIABILITY ACCOUNTS						
Accounts Payable	4,315,087		(806,586)	(368,560)		(3,552,039)
I/Co Payable to Gas Department	-		-	-		-
Customer Deposits - Pioneer Mains	(912,959)		(618,012)	(1,296,729)		(641,247)
Customer Credit Balances	123,280		366,957	793,492		1,434,578
Self Insured Risk Liability	298,566		212,406	1,021,804		888,476
Statutory Payments to Municipalities	164,257		(185,271)	(361,242)		(334,391)
Sewer Fee Collection Due Municipalities	1,152,961		(1,006,654)	1,007,299		(2,011,392)
Accrued Vacation Payable	-		-	-		-
All other, net	-		-	1		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET	<u>2,556,054</u>	<u>-</u>	<u>594,228</u>	<u>(12,192,621)</u>	<u>-</u>	<u>(4,240,332)</u>
Net Increase (Decrease) in Cash	<u>(1,129,353)</u>	<u>(13,234,822)</u>	<u>(4,974,064)</u>	<u>(3,497,564)</u>	<u>(23,455,330)</u>	<u>(10,250,964)</u>
Cash - Beginning of Period	100,768,640		93,521,988	103,136,850		98,798,888
Cash - End of Period	<u>99,639,286</u>		<u>88,547,924</u>	<u>99,639,286</u>		<u>88,547,924</u>
Change In Cash - Increase (Decrease)	<u>(1,129,353)</u>		<u>(4,974,064)</u>	<u>(3,497,564)</u>		<u>(10,250,964)</u>

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

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ASSETS	May 31	April 30	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Five Months
UTILITY PLANT					
Plant in service - At Cost	\$ 730,448,601	\$ 727,892,578	\$ 721,035,585	\$ 2,556,023	\$ 9,413,016
Less - Accumulated depreciation	(246,252,755)	(244,268,261)	(239,178,460)	(1,984,494)	(7,074,295)
Right-Of-Use Asset -OPPD Downtown	1,347,719	1,347,719	1,347,737	-	(18)
Accumulated Amortization - ROU Asset	(675,642)	(649,423)	(544,551)	(26,219)	(131,091)
Net utility plant in service	<u>484,867,923</u>	<u>484,322,613</u>	<u>482,660,311</u>	<u>545,310</u>	<u>2,207,612</u>
Construction in progress	78,976,699	75,737,044	68,480,230	3,239,655	10,496,469
Construction materials - at average cost	7,056,300	7,158,520	5,635,584	(102,219)	1,420,717
Net utility plant	<u>570,900,923</u>	<u>567,218,176</u>	<u>556,776,125</u>	<u>3,682,746</u>	<u>14,124,797</u>
NONCURRENT ASSETS					
Bond Project Fund	59,903,894	62,565,528	75,355,264	(2,661,634)	(15,451,370)
Lease receivable	2,673,904	2,673,904	2,673,904	-	-
Other Non-Current Assets	618,352	1,327,176	3,447,422	(708,824)	(2,829,070)
Total noncurrent assets	<u>63,196,151</u>	<u>66,566,608</u>	<u>81,476,590</u>	<u>(3,370,457)</u>	<u>(18,280,439)</u>
CURRENT ASSETS					
Cash & Short Term Investments	161,765,732	153,960,780	140,028,452	7,804,952	21,737,280
Bond Closing Fund - Restricted	-	-	-	-	-
Bond Sinking Fund - Restricted	2,445,523	4,349,612	893,724	(1,904,089)	1,551,799
Accounts receivable - utility service	32,162,883	39,885,570	35,854,936	(7,722,687)	(3,692,053)
Accounts receivable - other	777,506	507,973	2,951,626	269,533	(2,174,121)
Allowance for doubtful accounts	(3,796,446)	(3,749,358)	(3,526,830)	(47,088)	(269,616)
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Lease receivable	17,952	17,952	17,952	-	-
Interest receivable	47,861	41,024	13,675	6,837	34,187
Accrued unbilled revenues	23,524,238	26,321,200	58,026,345	(2,796,962)	(34,502,107)
Natural gas in storage	4,630,612	4,683,331	4,433,054	(52,720)	197,558
Natural gas in pipeline storage	737,675	1,384,521	15,425,713	(646,846)	(14,688,038)
Propane in storage	5,141,386	5,141,555	5,141,555	(169)	(169)
Materials and supplies - at average cost	5,185,701	5,250,334	4,795,720	(64,633)	389,981
Prepayments	2,898,987	3,078,164	3,561,535	(179,177)	(662,548)
Total current assets	<u>235,539,609</u>	<u>240,872,658</u>	<u>267,617,456</u>	<u>(5,333,050)</u>	<u>(32,077,847)</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>\$ 944,713,718</u></u>	<u><u>\$ 949,734,479</u></u>	<u><u>\$ 980,947,207</u></u>	<u><u>\$ (5,020,761)</u></u>	<u><u>\$ (36,233,489)</u></u>

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

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LIABILITIES AND NET WORTH	May 31	April 30	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Five Months
NONCURRENT LIABILITIES					
Long Term Debt - Revenue Bonds Net of Disc/Premium	150,401,403	150,528,473	151,036,754	(127,070)	(635,351)
Lease liability	468,103	485,676	555,537	(17,573)	(87,434)
Net pension liability	46,608,564	46,608,564	46,608,564	-	-
Net OPEB liability	45,826,807	45,590,347	44,644,507	236,460	1,182,300
Total noncurrent liabilities	<u>243,304,877</u>	<u>243,213,060</u>	<u>242,845,362</u>	91,817	<u>459,515</u>
CURRENT LIABILITIES					
Accounts payable	10,801,828	15,360,146	67,224,379	(4,558,318)	(56,422,551)
Interdepartmental Payable to Water Dept	5,450,962	4,179,879	4,170,965	1,271,083	1,279,997
Current maturities of Revenue Bonds	4,780,000	4,780,000	4,780,000	-	-
Lease liability - current portion	289,307	288,413	284,865	894	4,442
Customer deposits	13,739,814	13,719,119	13,353,566	20,695	386,248
Customer credit balances	4,531,373	4,503,989	8,121,170	27,383	(3,589,797)
Statutory payments to municipalities	797,831	595,771	2,009,691	202,060	(1,211,860)
Accrued interest on leases	1,660	1,384	277	277	1,384
Accrued Interest on Revenue Bonds		2,309,470	461,894	(2,309,470)	(461,894)
Accrued vacation payable	4,851,990	4,851,990	4,851,990	-	-
Total current liabilities	<u>45,244,765</u>	<u>50,590,161</u>	<u>105,258,796</u>	<u>(5,345,396)</u>	<u>(60,014,031)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>249,595</u>	<u>261,884</u>	<u>208,284</u>	<u>(12,289)</u>	<u>41,311</u>
SELF - INSURED RISKS	<u>4,371,889</u>	<u>4,758,634</u>	<u>4,248,222</u>	<u>(386,745)</u>	<u>123,668</u>
OTHER LIABILITIES	<u>2,491,584</u>	<u>1,988,408</u>	<u>999,936</u>	<u>503,176</u>	<u>1,491,648</u>
DEFERRED INFLOWS OF RESOURCES					
Contributions In Aid of Construction	41,679,785	41,724,518	41,960,602	(44,733)	(280,818)
Pension	30,525,098	30,525,098	30,525,098	-	-
OPEB	22,916,242	22,916,242	22,916,242	-	-
Deferred inflows - lease	2,720,317	2,724,999	2,743,728	(4,682)	(23,411)
Total Deferred Inflows	<u>97,841,442</u>	<u>97,890,858</u>	<u>98,145,670</u>	<u>(49,416)</u>	<u>(304,228)</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>551,209,566</u>	<u>551,031,473</u>	<u>529,240,936</u>	<u>178,093</u>	<u>21,968,629</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 944,713,718</u>	<u>\$ 949,734,479</u>	<u>\$ 980,947,207</u>	<u>\$ (5,020,761)</u>	<u>\$ (36,233,489)</u>

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

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	May 2023		May 2022	Five Months 2023		Five Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Gas sales revenue	\$ 8,727,770	\$ 11,570,988	\$ 21,489,452	\$ 142,039,541	\$ 156,364,703	\$ 158,472,447
(Over)/under gas recovery	(503,368)	-	(141,866)	(1,508,039)	-	(53,499)
Infrastructure charge	1,316,912	1,313,685	1,107,562	6,472,731	6,575,338	5,572,018
Other operating revenues	453,271	415,335	437,672	2,865,427	2,647,490	2,918,883
Total operating revenues	9,994,585	13,300,007	22,892,821	149,869,660	165,587,531	166,909,848
Less: Bad debt expense	(47,827)	(48,722)	(25,619)	(288,254)	(606,601)	(164,707)
Total operating revenues, net	9,946,757	13,251,285	22,867,202	149,581,405	164,980,930	166,745,141
Less: Natural gas purchased for resale	3,539,277	6,023,194	11,933,409	96,864,348	109,387,661	110,774,029
CPEP Rebates	-	(1,909,915)	-	(348,670)	(2,259,915)	(355,267)
Operating revenue, net of gas cost	6,407,480	9,138,007	10,933,792	53,065,727	57,853,185	56,326,379
REVENUE DEDUCTIONS						
Operating expense	3,140,276	3,355,884	3,497,635	16,225,389	19,183,135	16,509,404
Maintenance expense	1,588,215	1,505,961	1,323,512	6,735,639	7,183,819	6,852,306
Other Non-operating expense (income)	(62,463)	-	-	(1,144,374)	-	1,419
Depreciation	1,630,686	1,740,292	1,558,232	8,120,740	8,564,043	7,770,542
Statutory payments & fuel taxes	208,547	226,091	312,507	2,997,778	3,055,278	2,729,381
Bond issuance costs - 2022 Gas Bond	-	-	-	-	-	712,700
Interest expense - 2018 GIR Bond	73,581	73,581	78,100	367,905	367,905	390,502
Interest expense - 2022 Gas Bond	261,243	261,243	284,887	1,306,215	1,306,215	569,775
Interest expense - lease	1,993	-	-	10,387	-	-
Interest expense	2,819	3,087	2,830	13,699	15,106	13,642
Total revenue deductions	6,844,896	7,166,139	7,057,705	34,633,377	39,675,501	35,549,671
Net revenues	(437,416)	1,971,868	3,876,087	18,432,351	18,177,684	20,776,708
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	615,509	38,489	471,017	3,536,279	479,193	375,647
FUNDS PROVIDED						
Net income (loss)	178,093	2,010,357	4,347,104	21,968,629	18,656,877	21,152,355
Depreciation and amortization charges	2,119,193	2,456,291	1,974,429	10,475,106	12,006,796	9,843,005
Net Pension Obligation	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
Deferred inflows - lease	(4,682)	-	-	(23,411)	-	-
OPEB	-	-	-	-	-	-
Lease Interest income accrual (non cash)	(6,837)	-	-	(34,187)	-	-
Lease Interest receipt	-	-	-	-	-	-
Contribution in aid of construction - mains	37,741	-	843,895	131,178	-	1,049,448
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	(12,289)	-	(1,570,006)	41,311	-	(1,538,152)
Gas Bond Proceeds 2022	-	-	-	-	-	131,387,775
Total funds provided	2,311,218	4,466,647	5,595,422	32,558,627	30,663,673	161,894,431
FUNDS EXPENDED						
Plant additions and replacements	4,963,568	5,134,035	5,055,567	19,990,868	25,415,178	20,542,703
Plant additions and replacements - Cast Iron	920,845	1,819,431	958,503	5,021,031	7,896,958	4,863,659
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
Natural gas inventory increase (decrease)	(699,735)	528,922	1,146,023	(14,490,649)	(14,371,448)	(7,585,411)
Loan Retirement long-term CNG	-	-	-	-	-	-
Bond retirement - GIR Bond 2018	-	-	-	-	-	-
Bond interest - 2018 Expense accrual (non cash)	416,883	416,883	442,489	122,560	122,560	130,087
Lease Interest Accrual	(277)	-	-	(1,384)	-	-
Lease Interest Payment	-	-	-	-	-	-
Bond Interest Accrual - Gas Bond 2022	2,019,657	2,019,657	(284,887)	974,685	974,685	(569,775)
Transfer to/from 2018 Bond Sinking Fund	-	-	-	-	-	-
Total funds expended	7,620,942	9,918,929	7,317,694	11,617,112	20,037,933	17,381,264
Subtotal - Funds Provided less Funds Expended	(5,309,724)	(5,452,281)	(1,722,272)	20,941,516	10,625,740	144,513,166

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

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MAY 2023
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	May 2023		May 2022	Five Months 2023		Five Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Remove Net Bond Proceeds						
Transfer to/from Bond Closing Fund	-					
Bond Project Fund 2022	2,661,634	4,199,708	300,087	15,451,370	18,791,839	(117,842,417)
Net Change in Bond Project Fund	2,661,634	4,199,708	300,087	15,451,370	18,791,839	(117,842,417)
ACCOUNTS - SOURCE (USE) OF CASH						
ASSET ACCOUNTS						
Bond Closing Fund	-		2,346	-		-
Bond Sinking Fund	1,904,089	1,911,137	(1,097,674)	(1,551,799)	(1,529,771)	(1,846,750)
Accounts Receivable - Utility Service	7,722,687		4,015,210	3,692,053		(10,261,273)
Accounts Receivable - Other	(269,533)	-	946,766	2,174,121		2,419,020
Allowance for Uncollectible Accounts	47,088		25,629	269,616		165,662
I/Co Receivable from Water Department	-		-	-		-
Accrued Unbilled Revenue	2,796,962		(4,000,843)	34,502,107		6,265,758
Materials and Supplies	64,633		(48,489)	(389,981)		(254,648)
Prepayments	179,177		313,338	662,548		164,895
Lease Receivable	-		-	-		-
Lease Receivable Noncurrent	-		-	-		-
Other Noncurrent Assets	708,824		1,323,350	2,829,070		2,036,487
LIABILITY ACCOUNTS						
Accounts Payable	(4,558,318)		1,352,837	(56,422,551)		(19,488,695)
I/Co Payable to Water Department	1,271,083		(535,564)	1,279,997		(2,470,814)
Customer Deposits	20,695		38,295	386,248		299,185
Customer Credit Balances	27,383		(570,938)	(3,589,797)		(3,056,230)
Self Insured Risk Liability	(386,745)		62,178	123,668		352,259
Statutory Payments to Municipalities	202,060		(1,662,961)	(1,211,860)		(530,406)
Lease Liability - current	(17,573)		-	(87,434)		-
Lease Liability - noncurrent	894		-	4,442		-
Accrued Vacation Payable	-		-	-		-
Other Liabilities	503,176		141,057	1,491,648		19,717
All other, net	236,460	-	245,662	1,182,300	-	1,228,310
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH	10,453,042	1,911,137	550,197	(14,655,605)	(1,529,771)	(24,957,523)
Net Increase (Decrease) in Cash	<u>7,804,952</u>	<u>658,564</u>	<u>(871,988)</u>	<u>21,737,280</u>	<u>27,887,808</u>	<u>1,713,227</u>
Cash - Beginning of Period	153,960,780		129,923,765	140,028,452	10,803,284	127,338,550
Cash - End of Period	<u>161,765,732</u>		<u>129,051,777</u>	<u>161,765,732</u>		<u>129,051,777</u>
Change In Cash - Increase (Decrease)	<u>7,804,952</u>		<u>(871,988)</u>	<u>21,737,280</u>		<u>1,713,227</u>