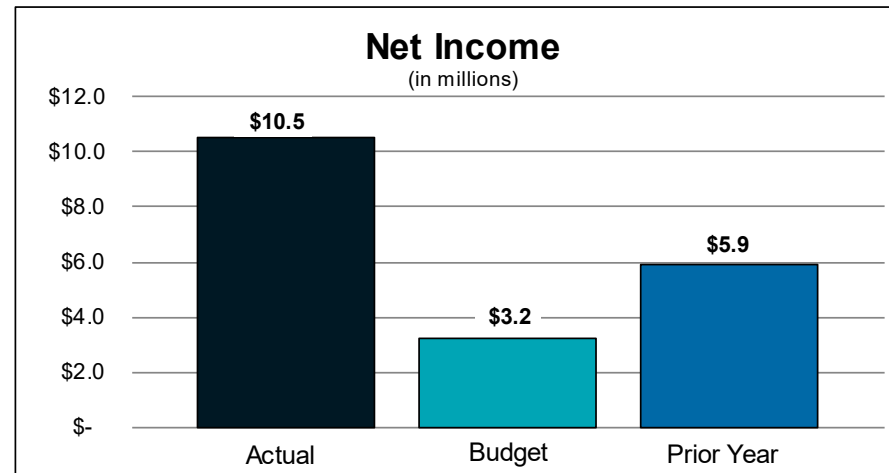
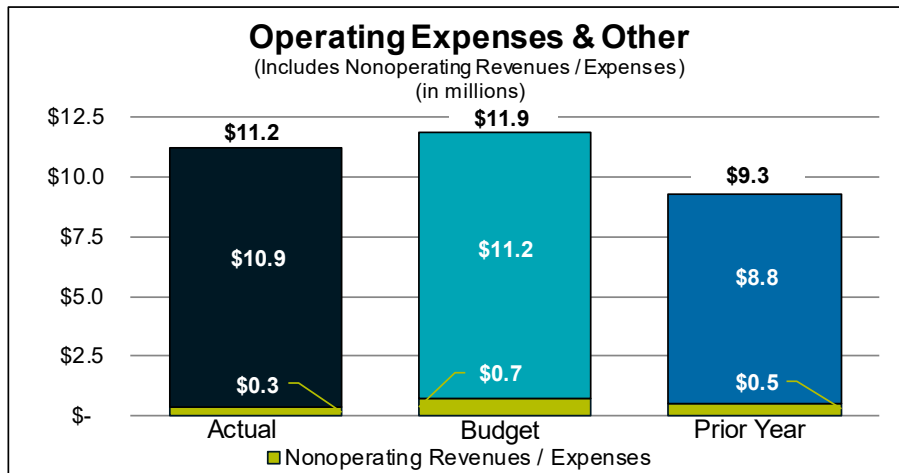
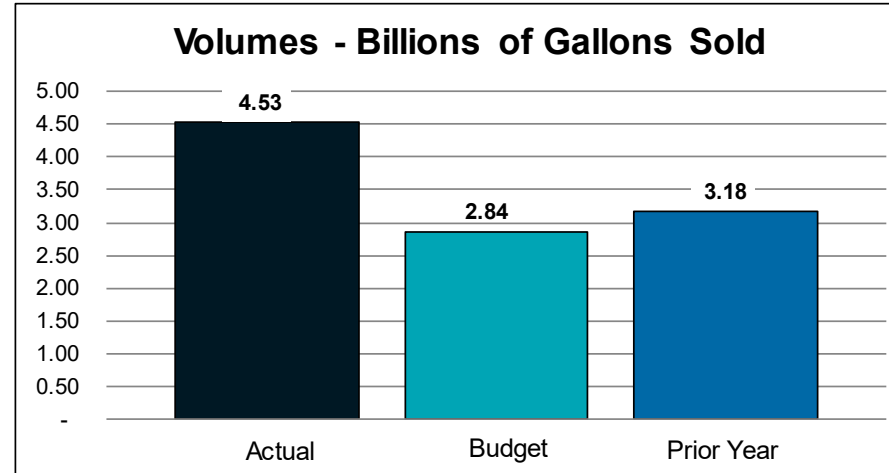
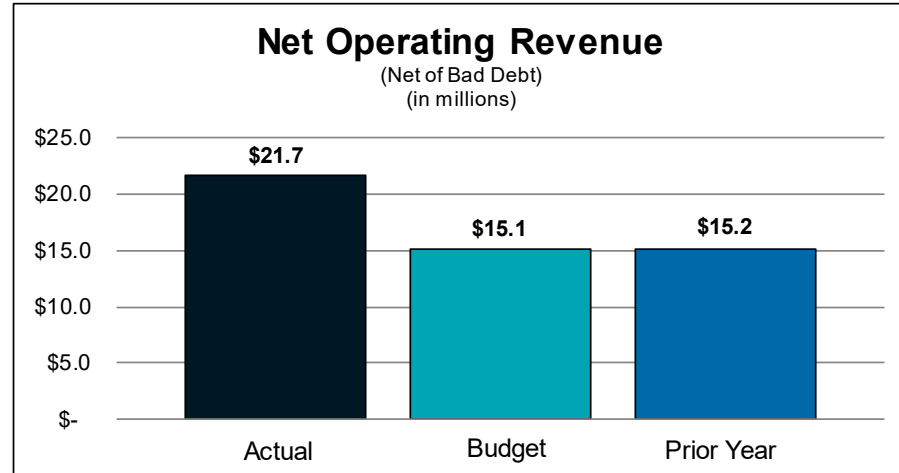


REPORT ON INCOME & FINANCE

JUNE 2023

WATER OPERATIONS

CURRENT MONTH – JUNE 2023



WATER OPERATIONS – EXECUTIVE SUMMARY

JUNE 2023 vs. BUDGET

Revenue:

- June Water sales revenues of \$21.7 million were favorable to budget by \$6.6 million, or 44.3%, as follows:

- Increased metered sales of water due to volumes that were up 59.3% vs. budget due primarily to dry weather during the month
- All other non-volume related

Millions

\$ 6.7
\$ (0.1)

Volumes:

- Water volumes were favorable to budget by 59.3%

Operating Expenses & Other:

- June operating and other expenses of \$11.2 million were favorable to budget by \$0.7 million, or 4.9%, as follows:

- Decreased Depreciation expense (capital spending is \$25.5 million below budget through June) \$ 0.7
- Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields \$ 0.3
- Decreased Distribution Operating expense due to replacement of temporary meters that were installed last year (replaced meters are credited back to expense and placed back in inventory) and lower labor and overhead expense \$ 0.3
- Increased WIR Water service reconnects/service replacements due to timing of various water main projects \$ (0.2)
- Increased Distribution Maintenance expense primarily due to the record high main breaks during the month of June \$ (0.2)
- Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses) \$ (0.6)
- All other, net \$ 0.4

Net Income:

- June's net income of \$10.5 million was favorable to budget by \$7.3 million

WATER OPERATIONS – EXECUTIVE SUMMARY

JUNE 2023 vs. PRIOR YEAR

Revenue:

	<u>Millions</u>
• June Water sales revenues of \$21.7 million were favorable to prior year by \$6.5 million, or 43.1%, 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 42.4% vs. prior year	\$ 6.4
• 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 42.4%

Operating Expenses & Other:

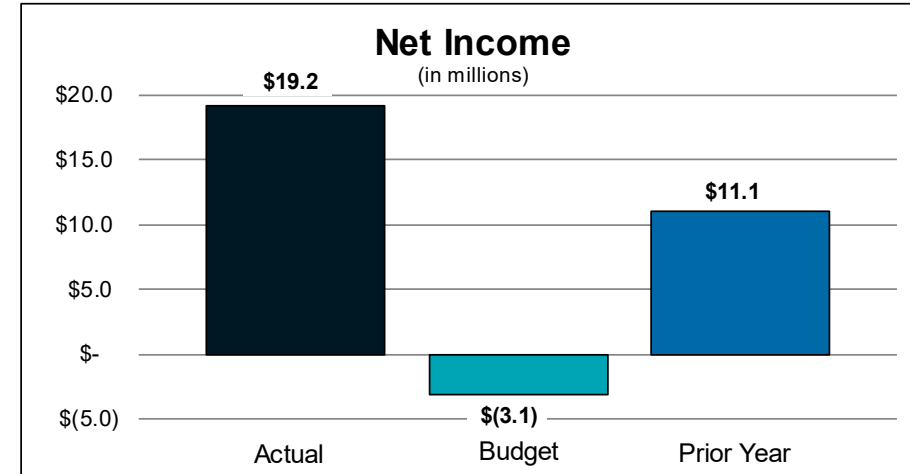
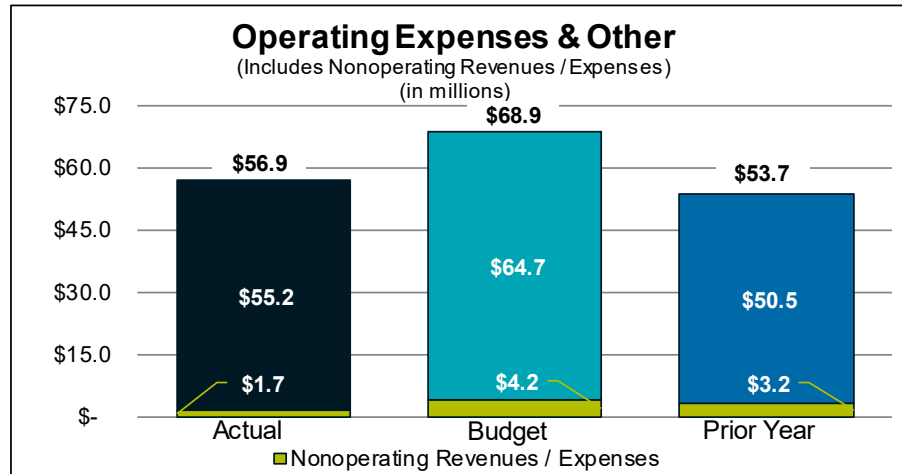
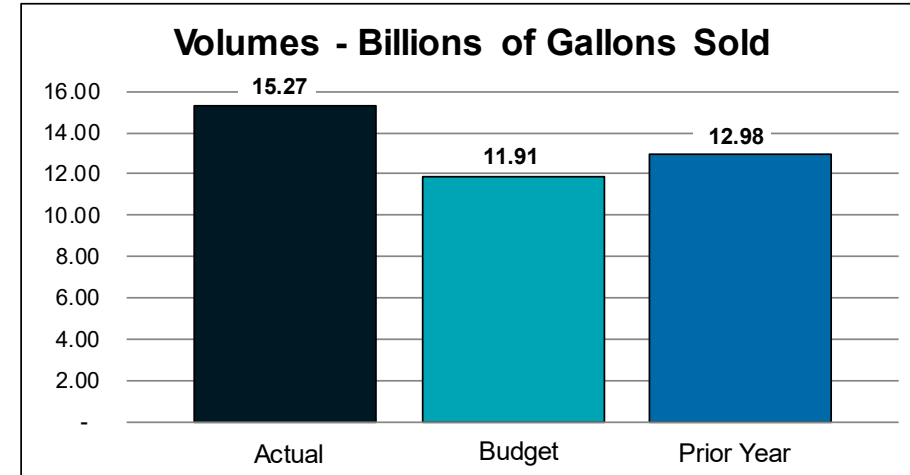
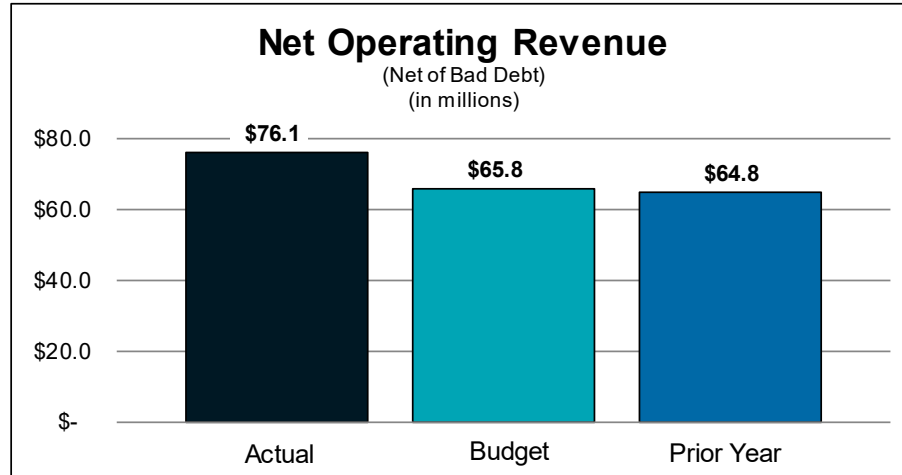
• June operating and other expenses of \$11.2 million were unfavorable to prior year by \$1.9 million, or 21.2%, as follows:	
• Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses)	\$ (0.6)
• Increased Distribution Maintenance expense primarily driven by higher number of water main breaks and the timing of paving cuts	\$ (0.5)
• Increased WIR Water service reconnects/service replacements due to timing of various water main projects	\$ (0.5)
• Increased Purification Operating expense primarily due to increased chemical expense primarily due to higher volumes and increased cost	\$ (0.3)
• Increased interest expense due to issuance of 2022 Water Revenue Bonds in October 2022	\$ (0.2)
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields	\$ 0.4
• All other, net	\$ (0.2)

Net Income:

- June's net income of \$10.5 million was favorable to prior year by \$4.6 million.

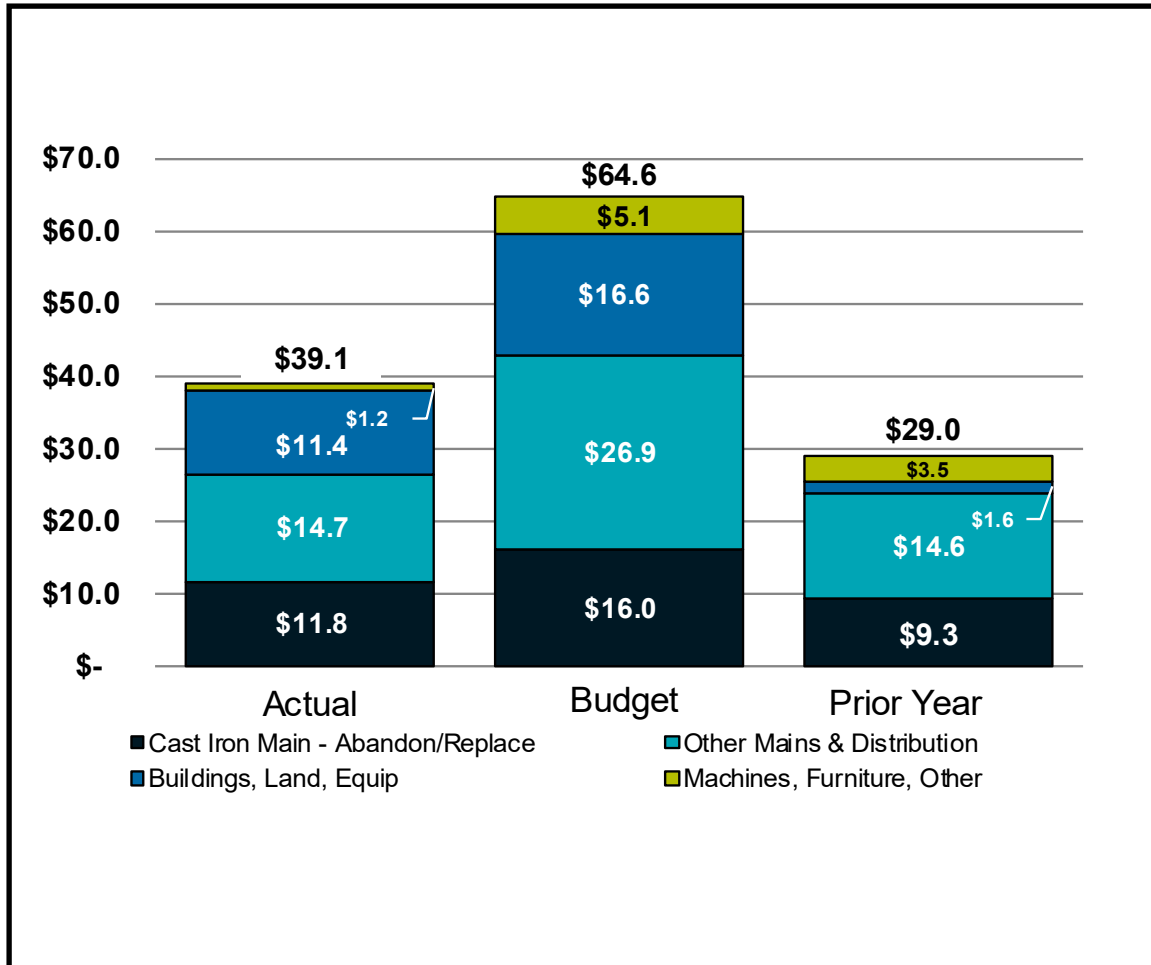
WATER OPERATIONS

YEAR-TO-DATE – JUNE 2023



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE JUNE 2023



- Year-to-date capital expenditures of \$39.1 million were \$25.5 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ 1.5
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)
Platte South - New Electrical Building Design (timing)	\$ (0.7)
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)
Platte South - New Vertical Wells Design (timing)	\$ (0.3)
Platte South - Site Entrance & Fencing Improvements Design & Construction (timing)	\$ (0.3)
Florence - Primary Basin - Cathodic Protection Replacement (timing)	\$ (0.2)
Field Club Solar Bee (timing)	\$ (0.2)
Buildings, Land & Equipment-All Other	\$ (0.9)
Mains-Cast Iron (timing)	\$ (4.2)
Mains - All other (timing of large development projects)	\$ (12.2)
Construction Machines (timing)	\$ (1.2)
All other, net	\$ (2.7)
Total	\$ (25.5)

CASH POSITION – WATER DEPARTMENT

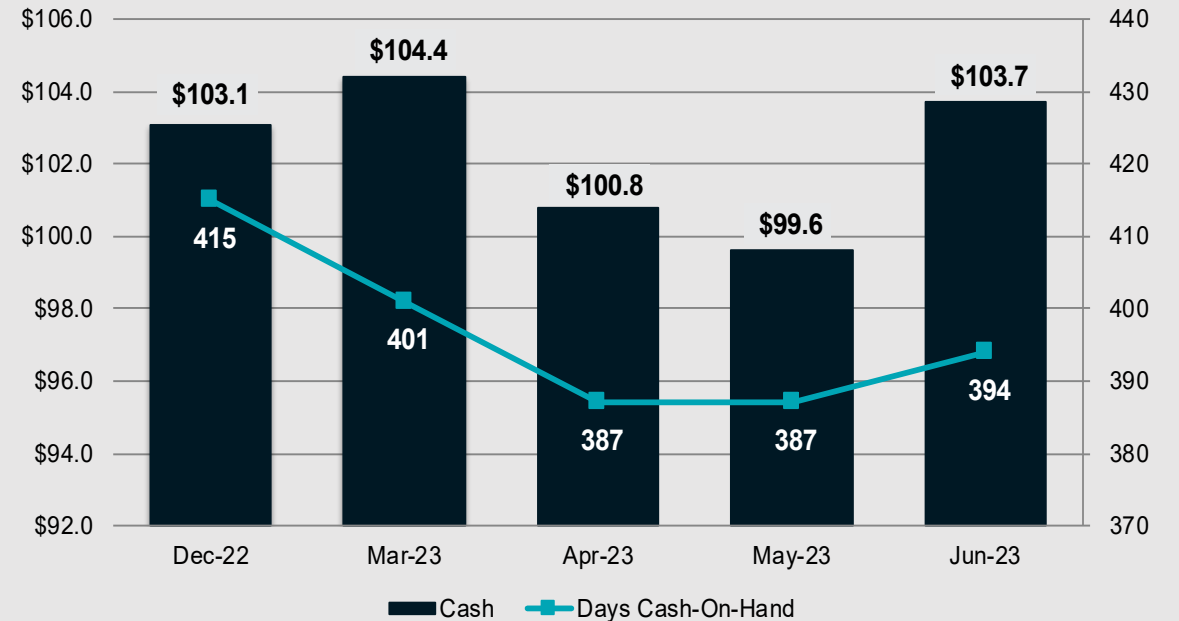
JUNE 30, 2023

- Cash and restricted funds totaled \$162.9 million; unrestricted cash totaled \$103.7 million, as depicted below:

(\$ in millions)	12/31/2022	6/30/2023	Change
Cash Per Balance Sheet	\$ 167.4	\$ 162.9	\$ (4.5)
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 58.4	\$ 45.9	\$ (12.5)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.7	\$ 10.0	\$ 7.3
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	\$ 59.2	\$ (5.1)
Unrestricted Cash	\$ 103.1	\$ 103.7	\$ 0.6
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.7	\$ 6.3	\$ (1.4)
Sewer Fees Collected but not Remitted	\$ 18.0	\$ 18.1	\$ 0.1
Customer Advances for Construction*	\$ 29.6	\$ 48.7	\$ 19.1
WIR Funds Collected but not Expended	\$ 33.3	\$ 31.6	\$ (1.7)
Cash Reserves	\$ 14.5	\$ (1.0)	\$ (15.5)
Days Cash on Hand (Unrestricted Cash)	415	394	(21)
Cash Required to meet 180 Day Goal	\$ 44.8	\$ 47.3	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 58.3	\$ 56.4	

Water - Unrestricted Cash

(\$ in millions)

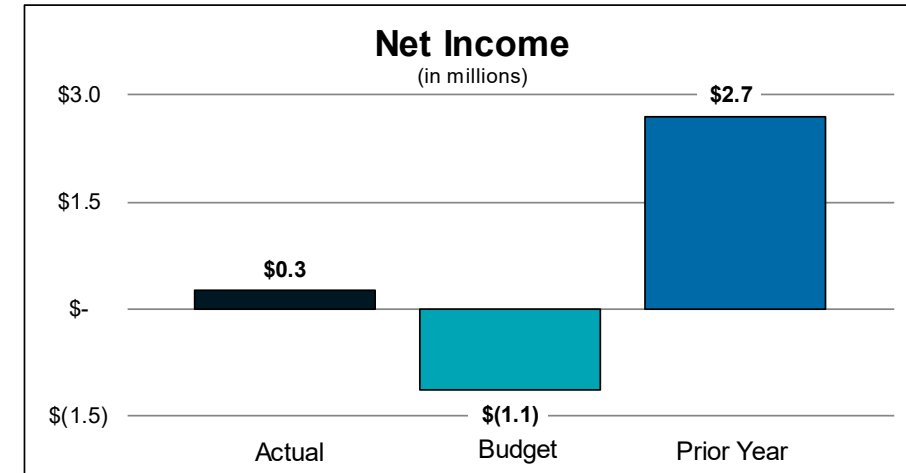
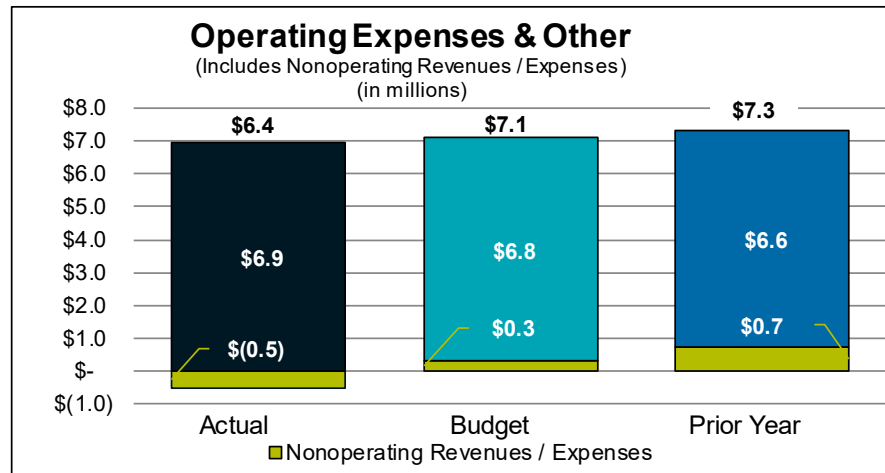
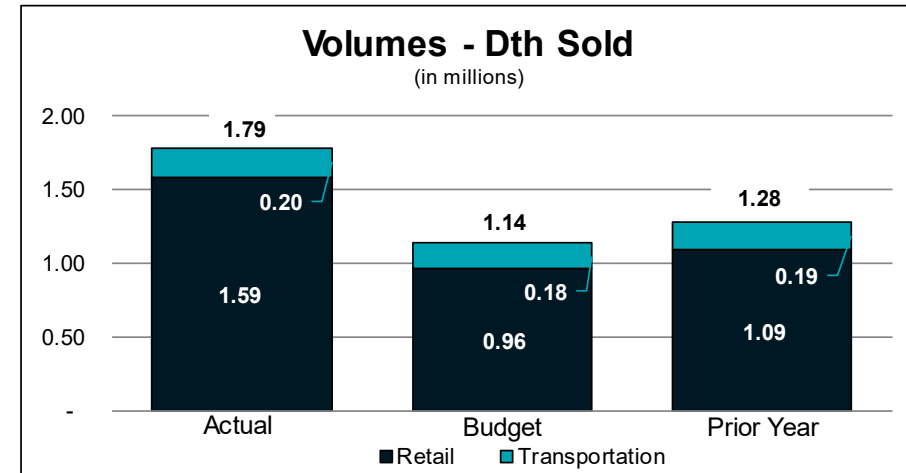
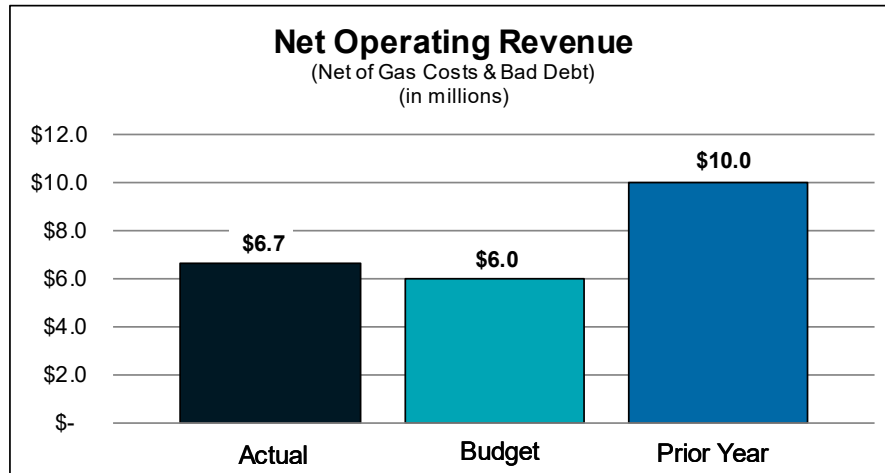


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On June 30, 2023, \$15.4 million has been expended from Cash Reserves for work-in-progress.

**Cash Reserves as of June 30, 2023 were negatively impacted by \$0.9 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in July 2023. (There is a one-month lag between incurring costs and reimbursement.)

GAS OPERATIONS

CURRENT MONTH – JUNE 2023



GAS OPERATIONS – EXECUTIVE SUMMARY

JUNE 2023 vs. BUDGET

Revenue:

- June Gas net revenues of \$6.7 million were favorable to budget by \$0.7 million, or 11.6%, as follows:

- Increased net sales revenue due to volumes that were up 56.6% vs. budget

Millions

\$ 0.7

Volumes:

- Gas volumes were favorable to budget by 56.6%

Operating Expenses & Other:

- June operating and other expenses of \$6.4 million were favorable to budget by \$0.7 million, or 9.6%, 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 \$11.9 million below budget through June)
- Decreased Customer Accounting and Collecting expense primarily due to lower Credit Card fees, postage and forms vs. budget
- Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses)

\$ 0.7

\$ 0.4

\$ 0.2

\$ (0.6)

Net Income:

- June's net income of \$0.3 million was \$1.4 million favorable to budget

GAS OPERATIONS – EXECUTIVE SUMMARY

JUNE 2023 vs. PRIOR YEAR

• June Gas net revenues of \$6.7 million were unfavorable to prior year by \$3.3 million, or 33.4%, as follows:	
• Timing of unbilled revenue accruals and mix amongst various customer types partially offset with the impact of the January 2, 2023 rate increase (2.5% increase to the Margin component of rates)	\$ (3.5)
• 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 favorable to prior year by 39.3%

Operating Expenses & Other:

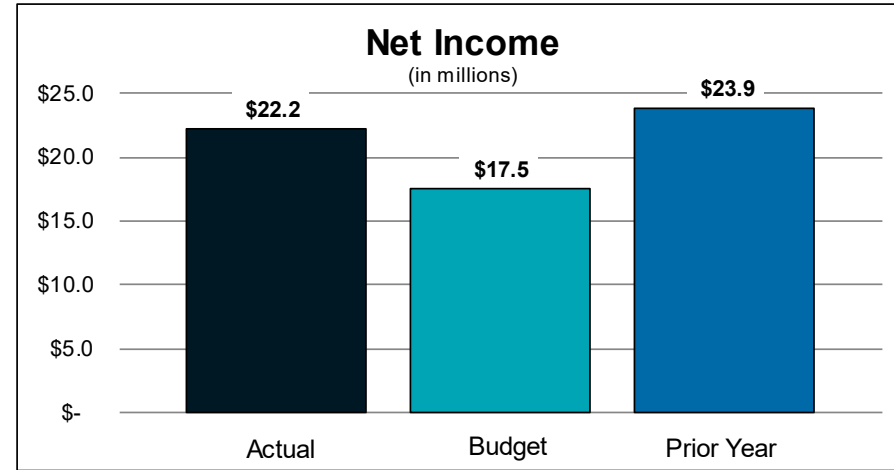
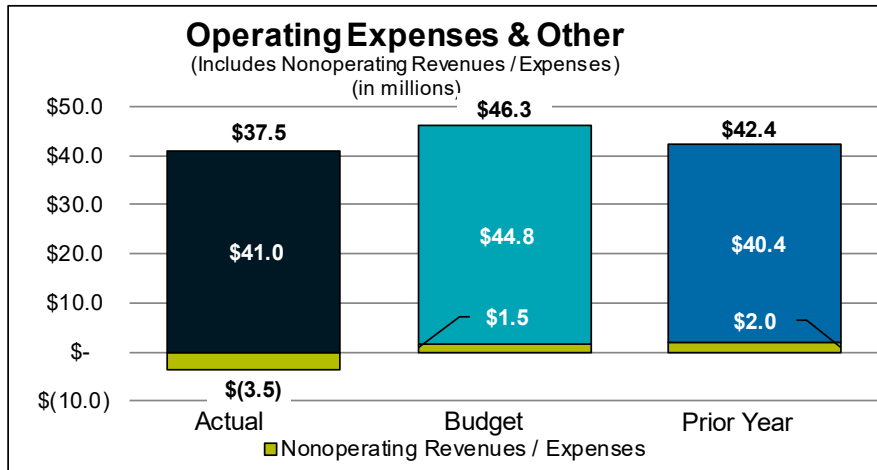
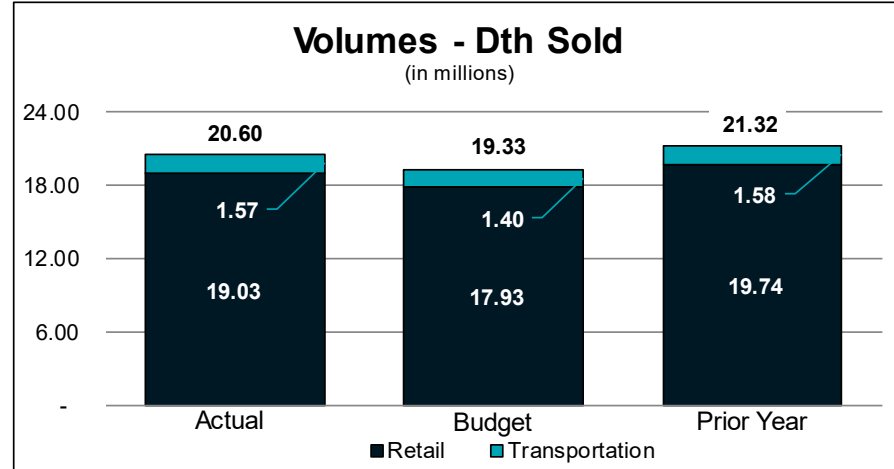
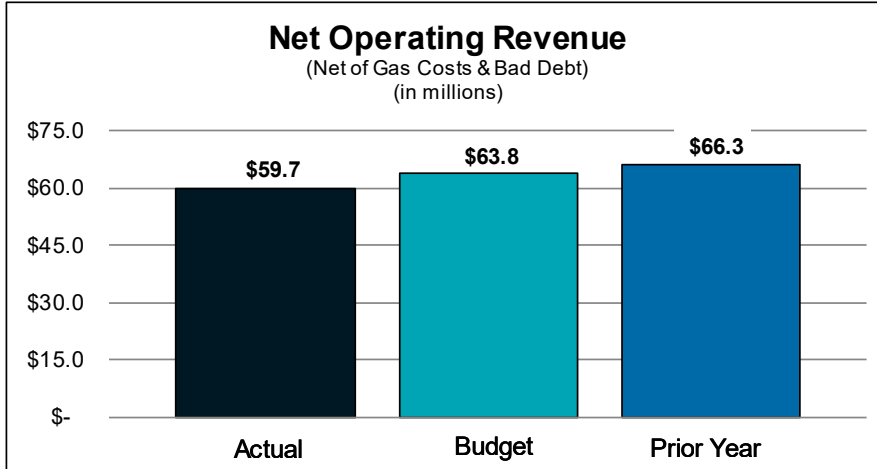
• June operating and other expenses of \$6.4 million was favorable to prior year by \$0.9 million, or 12.2% , as follows:	
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields; prior year included a market adjustment due to declines in market value	\$ 1.1
• Increased Depreciation & Amortization expense (increase related to amortization of completed software projects)	\$ (0.1)
• All other, net	\$ (0.1)

Net Income:

- June's net income of \$0.3 million was \$2.4 million unfavorable to prior year

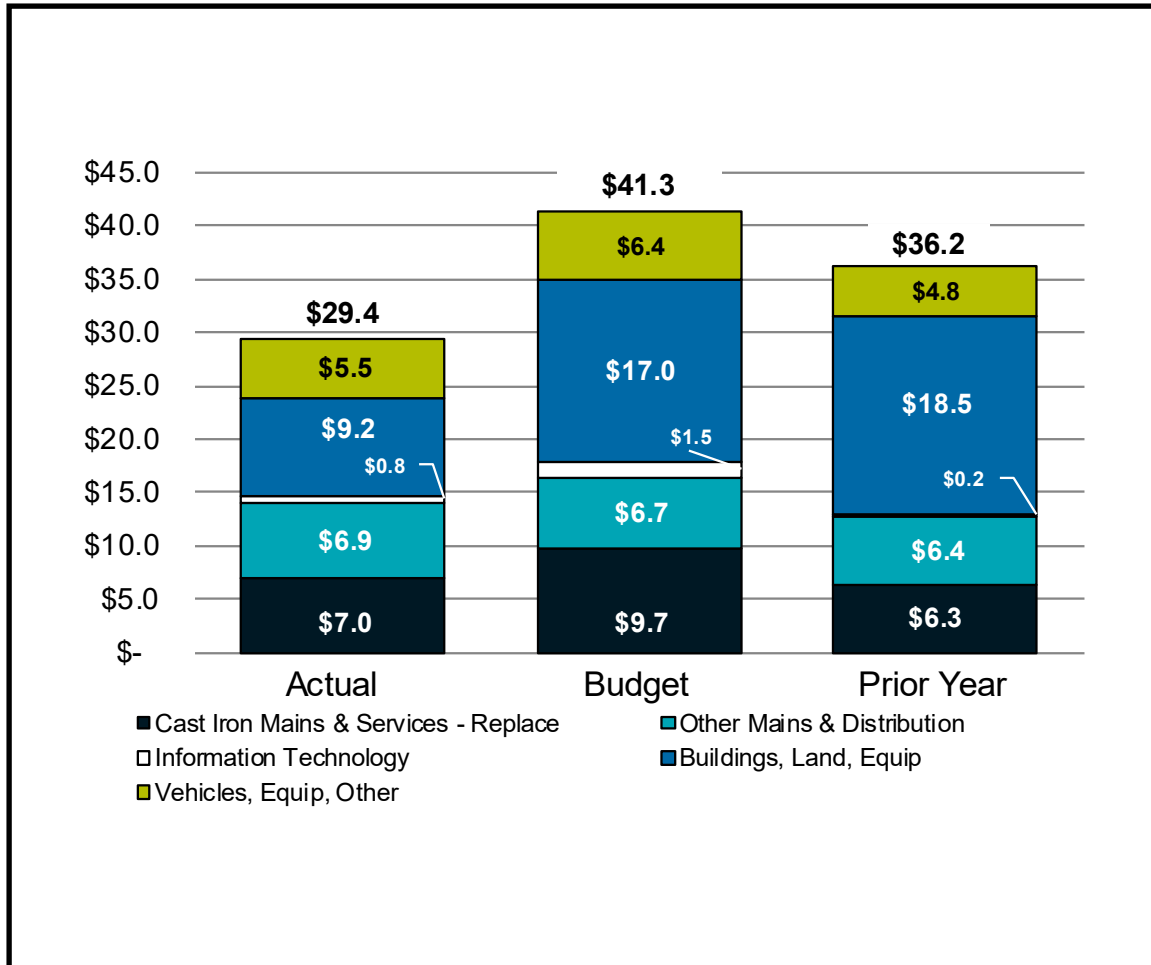
GAS OPERATIONS

YEAR-TO-DATE – JUNE 2023



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE JUNE 2023



- Year-to-date capital expenditures of \$29.4 million were \$11.9 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ (5.0)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (1.6)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (timing)	\$ (0.9)
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ 0.8
Buildings, Land and Equipment - All Other	\$ (1.1)
Information Technology - Time & Attendance Automation (timing)	\$ (0.3)
Information Technology - SAP Invoice Redesign (timing)	\$ (0.2)
Information Technology - Network Lifecycle Refresh (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)	\$ (2.7)
Mains - Other Mains & Distribution	\$ 0.2
Motor Vehicles (timing)	\$ (0.8)
All Other-Misc.	\$ (0.1)
Total	\$ (11.9)

CASH POSITION – GAS DEPARTMENT

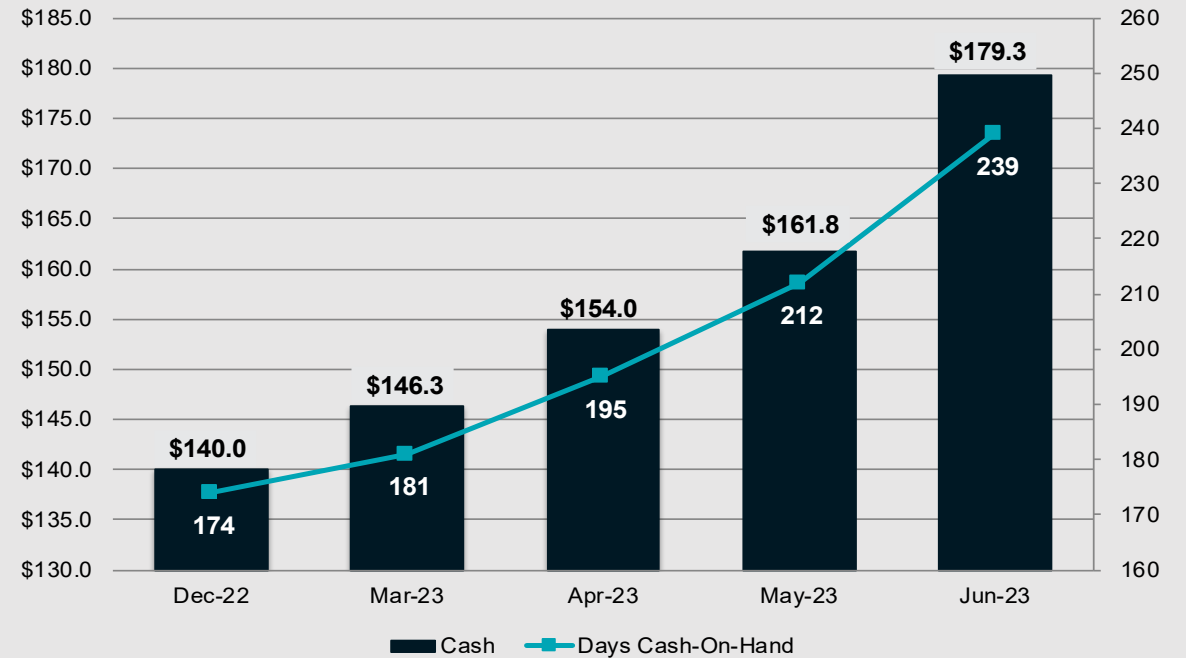
JUNE 30, 2023

- Cash and restricted funds totaled \$238.8 million; unrestricted cash totaled \$179.3 million, as depicted below:

(\$ Millions)	12/31/2022	6/30/2023	Change
Cash per Balance Sheet	\$ 216.3	\$ 238.8	\$ 22.5
Less Restricted Cash:			
2022 Bond Project Funds (Proceeds Remaining)	\$ 75.4	\$ 56.2	\$ (19.2)
Bond Sinking Fund-2018 bonds (To pay interest & principal payments)	\$ 0.9	\$ 3.3	\$ 2.4
Subtotal Restricted Cash	\$ 76.3	\$ 59.5	\$ (16.8)
Unrestricted Cash	\$ 140.0	\$ 179.3	\$ 39.3
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 21.5	\$ 17.8	\$ (3.7)
Customer Advances for Construction	\$ 0.2	\$ 0.3	\$ 0.1
Cash Reserves	\$ 118.3	\$ 161.2	\$ 42.9
Days Cash on Hand (Unrestricted Cash)	174	239	65
Cash Required to meet 180 Day Goal	\$ 144.6	\$ 135.1	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ (4.6)	\$ 44.2	

Gas - Unrestricted Cash

(\$ in millions)

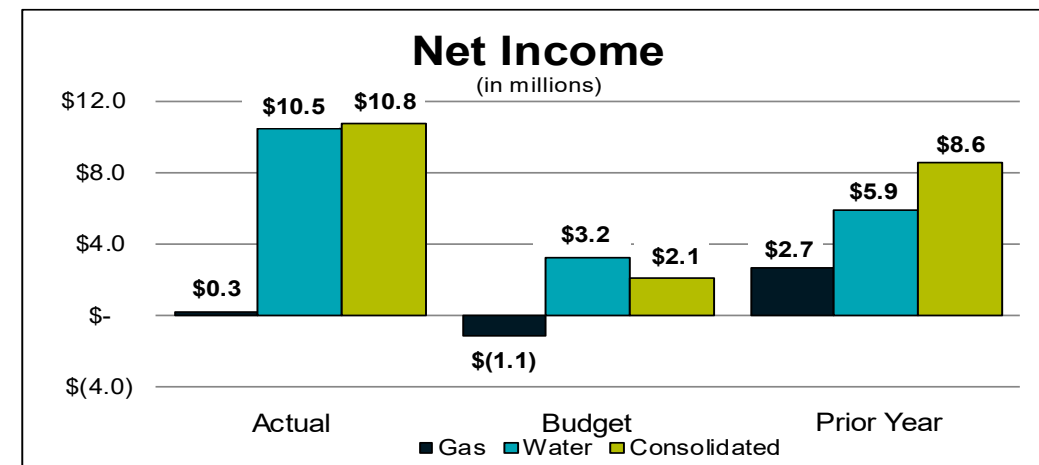
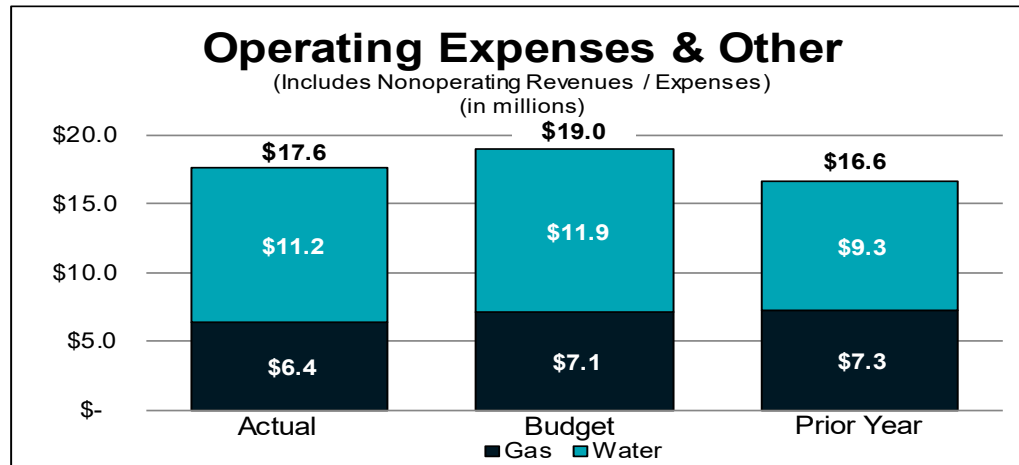
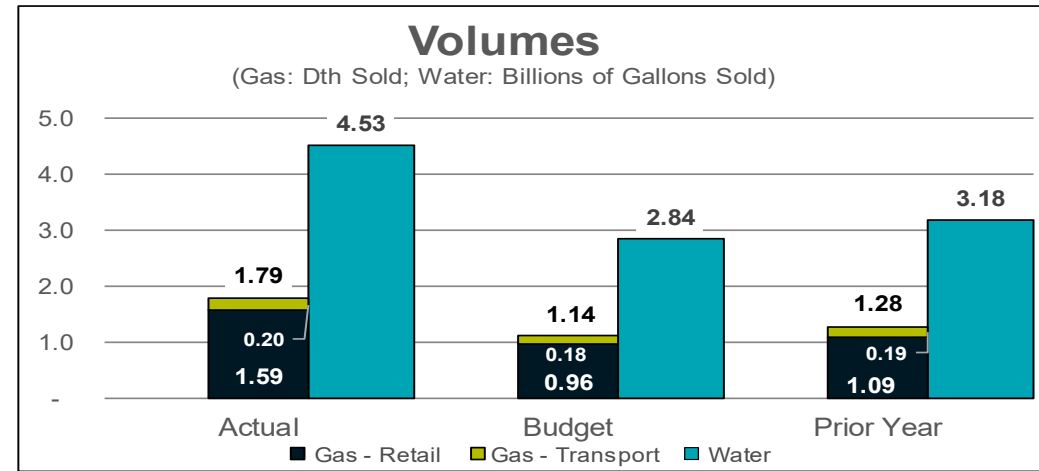
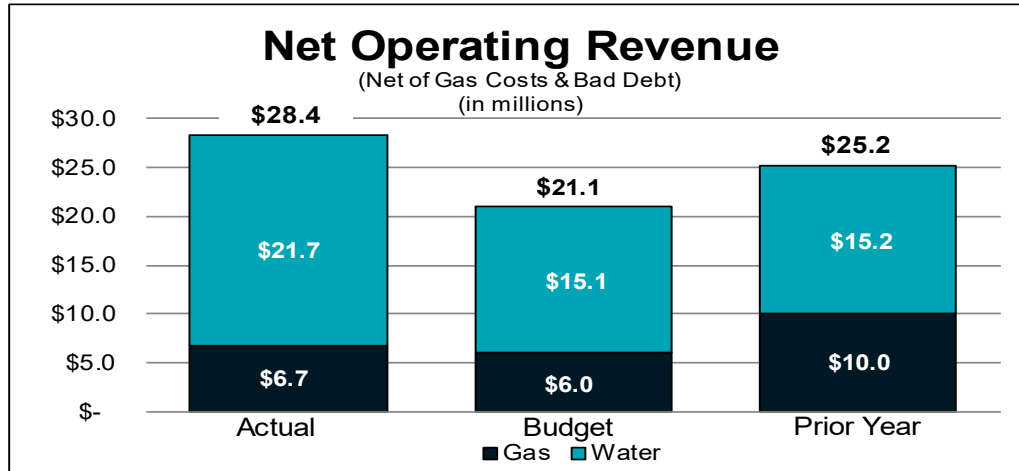


*Cash Reserves were negatively impacted by \$10.9 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

**Cash Reserves as of June 30, 2023 were negatively impacted by \$2.7 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in July 2023. (There is a one-month lag between incurring costs and reimbursement.)

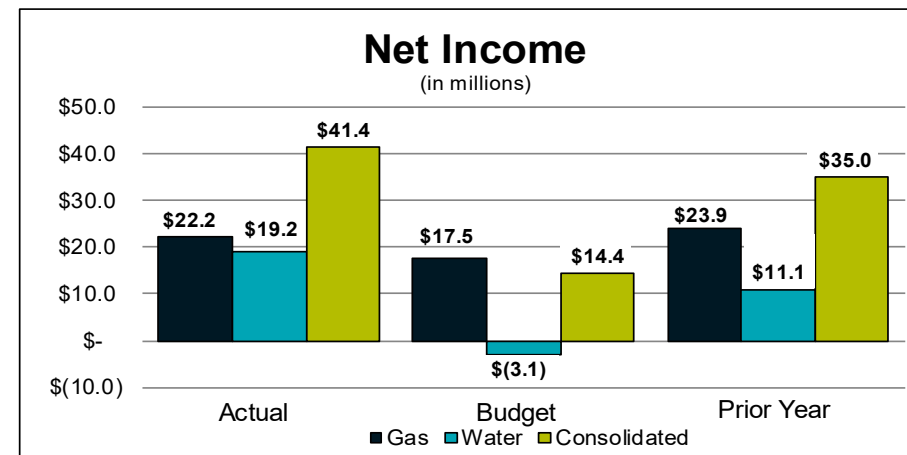
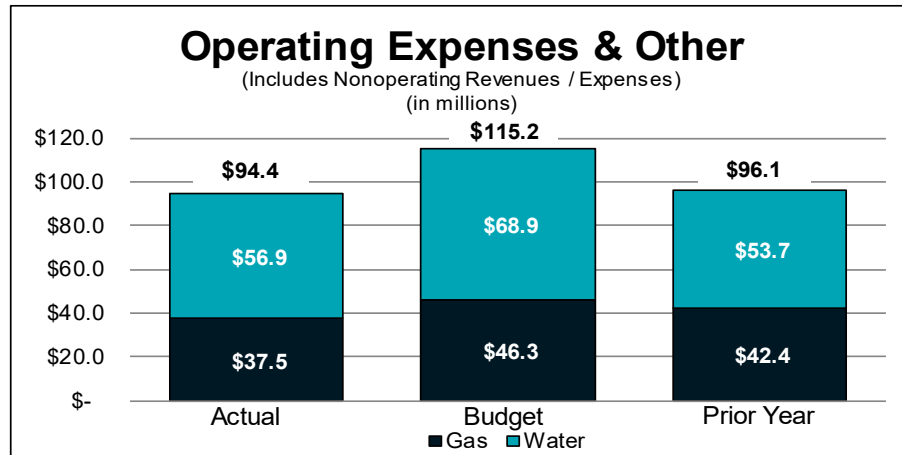
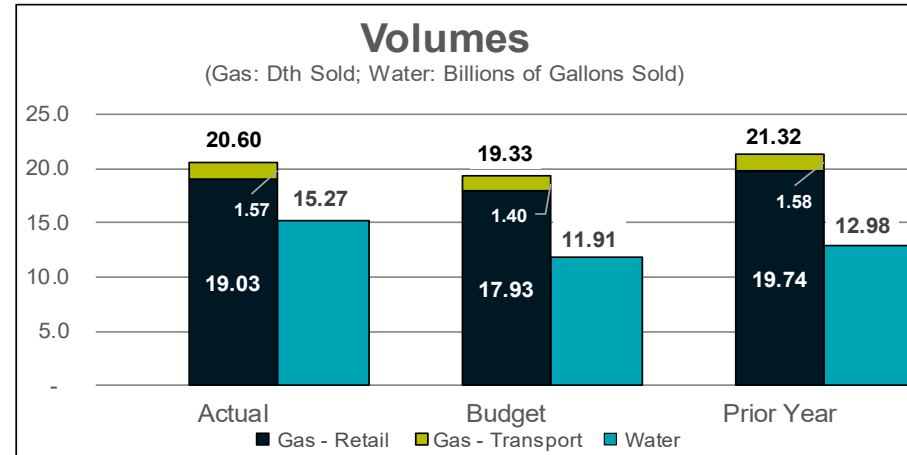
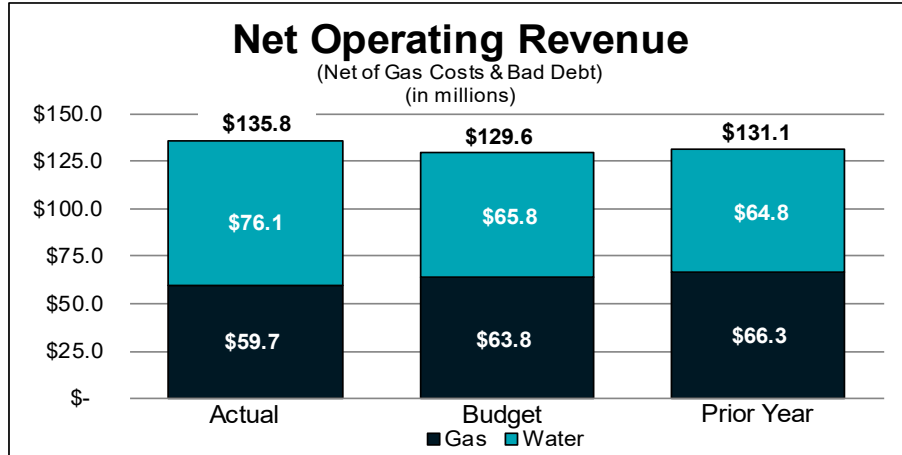
GAS & WATER COMBINED

CURRENT MONTH – JUNE 2023



GAS & WATER COMBINED

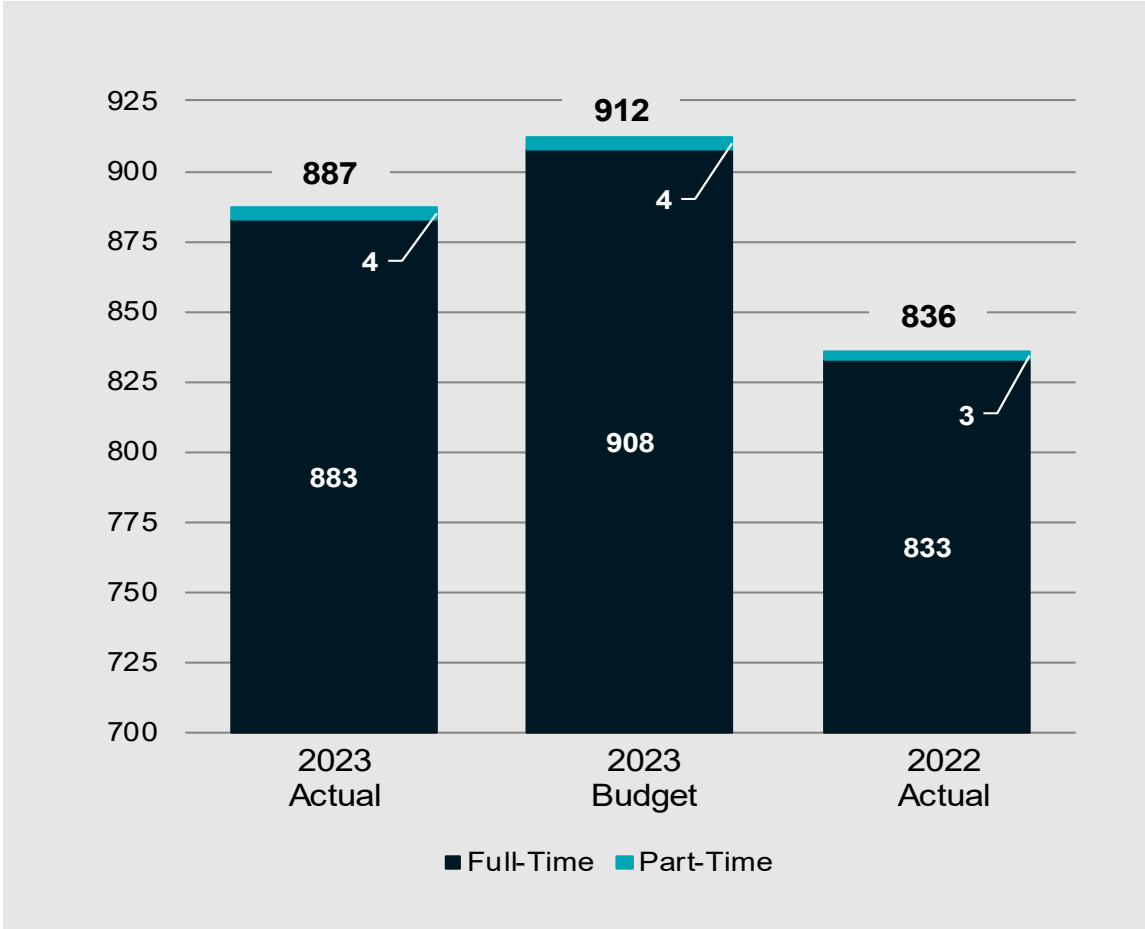
YEAR-TO-DATE – JUNE 2023



Actual Budget Prior Year

PERSONNEL

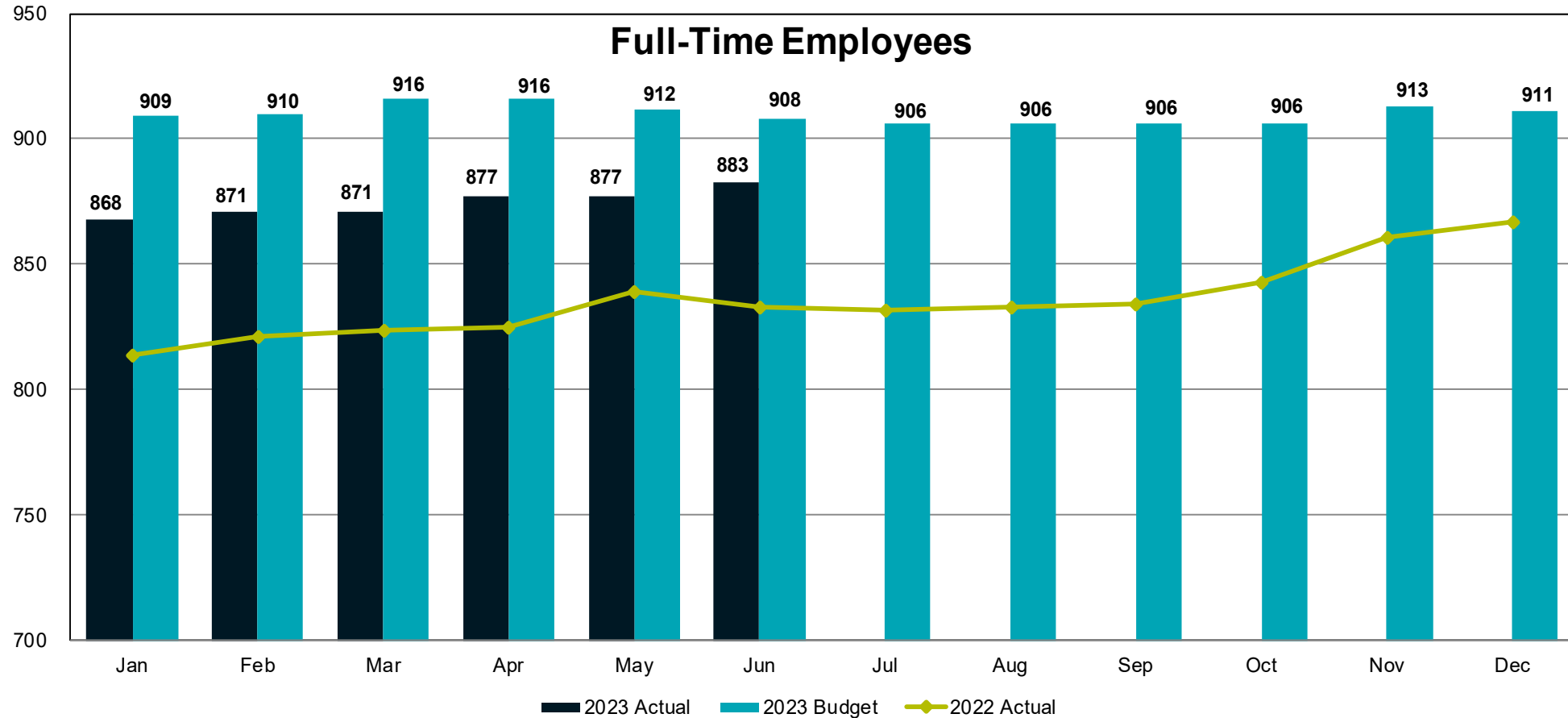
AS OF JUNE 30, 2023 GAS & WATER COMBINED



- The active payroll for June was \$7.3 million, compared with \$7.2 million in budget and \$6.4 million in prior year.
- At June 30th, there were 883 regular full-time employees, compared with 908 in budget and 833 at June 30, 2022.
- At June 30th, there were 4 regular part-time employees, compared with 4 in budget and 3 at June 30, 2022.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

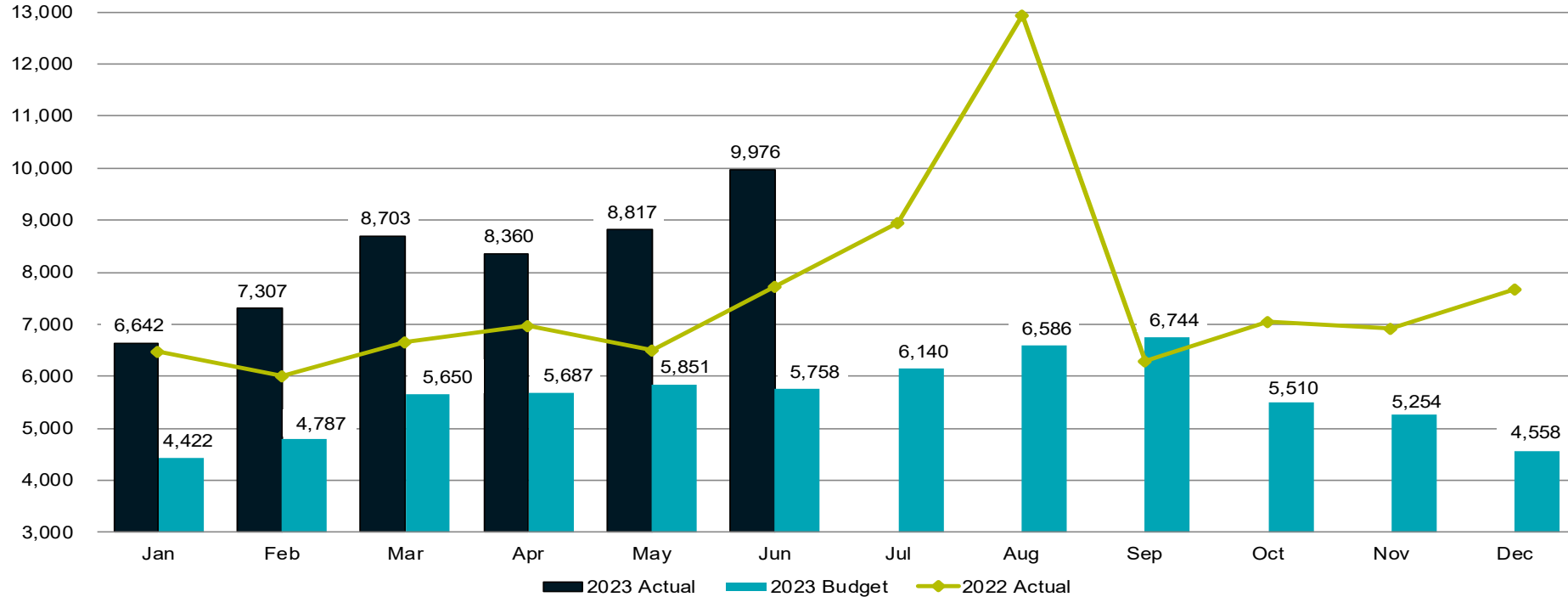
PERSONNEL TREND

THROUGH JUNE 2023
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH JUNE 2023 (GAS & WATER COMBINED)



	Month of Jun					Year-To-Date June				
	2023 Actual	2023 Budget	2022 Actual	vs. Budget	vs. 2022	2023 Actual	2023 Budget	2022 Actual	Favorable/(Unfavorable) vs. Budget	vs. 2022
Overtime Hours	9,975.5	5,758.0	7,715.0	(4,217.5)	(2,260.5)	49,804.5	32,155.0	40,337.0	(17,649.5)	(9,467.5)
Overtime Dollars \$	\$ 599,092	\$ 395,157	\$ 442,413	\$ (203,935)	\$ (156,679)	\$ 2,923,833	\$ 2,059,661	\$ 2,292,228	\$ (864,172)	\$ (631,605)

OVERTIME HOURS TREND (continued)

JUNE 2023

(GAS & WATER COMBINED)

	Favorable (Unfavorable) vs. Budget
	<u> </u>
Construction (1)	(1,439.0)
Safety, Security & Locating (2)	(1,088.0)
Water Distribution (3)	(726.5)
Gas Production (4)	(449.5)
Field Services (5)	(185.0)
Plant Engineering (6)	(175.5)
All other, net	<u>(154.0)</u>
	<u><u>(4,217.5)</u></u>

- (1) Increased overtime hours primarily due to an increase in the number of water main breaks (Record June high of 59 breaks vs. 10-year average of 42)
- (2) Increased overtime hours in Locating primarily due to a higher number of tickets than anticipated
- (3) Increased overtime due to emergencies (main breaks) and maintenance
- (4) Increased overtime due to running vapor compressor as propane is unloaded from both caverns
- (5) Increased overtime due to increased emergency locates, main breaks, and driving gas leak surveys
- (6) Increased overtime primarily due to MUD's supervision of both the contracted pipe bursting project and contracted gas service crews (focused on reaching Gas infrastructure replacement goals)

METROPOLITAN

UTILITIES DISTRICT

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

	Current Month			Current Month				June Year to Date			June Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		June 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	\$ 19,970,134	\$ 13,242,247	\$ 13,598,032	50.81 %	\$ 6,727,887	46.86 %	\$ 6,372,102	\$ 65,472,079	\$ 54,844,091	\$ 54,975,209	19.38 %	\$ 10,627,988	19.09 %	\$ 10,496,870
Infrastructure charge	1,488,557	1,440,297	1,291,549	3.35 %	48,260	15.25 %	197,008	8,539,156	8,596,647	7,561,821	(.67)%	(57,491)	12.92 %	977,336
Other	275,134	382,470	300,106	(28.06)%	(107,335)	(8.32)%	(24,972)	2,049,283	2,326,901	2,216,155	(11.93)%	(277,618)	(7.53)%	(166,871)
Total revenues	21,733,825	15,065,014	15,189,687	44.27 %	6,668,812	43.08 %	6,544,138	76,060,518	65,767,639	64,753,184	15.65 %	10,292,879	17.46 %	11,307,334
Revenue Deductions														
Operating & Maintenance	9,228,633	8,859,388	7,191,353	4.17 %	369,244	28.33 %	2,037,280	45,801,318	51,526,910	41,470,178	(11.11)%	(5,725,592)	10.44 %	4,331,141
Other	1,652,651	2,261,819	1,550,403	(26.93)%	(609,168)	6.59 %	102,248	9,347,894	13,123,619	8,985,064	(28.77)%	(3,775,725)	4.04 %	362,830
Total expenses	10,881,284	11,121,207	8,741,755	(2.16)%	(239,923)	24.47 %	2,139,528	55,149,212	64,650,529	50,455,241	(14.70)%	(9,501,317)	9.30 %	4,693,971
Other Expense (Income)	358,864	696,822	530,875	(48.50)%	(337,958)	(32.40)%	(172,010)	1,711,944	4,180,896	3,231,773	(59.05)%	(2,468,952)	(47.03)%	(1,519,830)
Net Income (Loss)	\$ 10,493,677	\$ 3,246,985	\$ 5,917,057	223.18 %	\$ 7,246,692	77.35 %	\$ 4,576,620	\$ 19,199,362	\$ (3,063,786)	\$ 11,066,169	(726.65)%	\$ 22,263,149	73.50 %	\$ 8,133,193
Thousands of gallons sold	4,528,256	2,843,440	3,179,792	59.25 %	1,684,816	42.41 %	1,348,464	15,267,784	11,914,250	12,981,324	28.15 %	3,353,534	17.61 %	2,286,460
Number of customers	226,323	225,760	223,744	.25 %	563	1.15 %	2,579							
Plant Additions & Replacements	\$ 7,450,615	\$ 12,081,462	\$ 5,619,204	(38.33)%	\$ (4,630,847)	32.59 %	\$ 1,831,411	\$ 39,112,299	\$ 64,608,179	\$ 29,041,175	(39.46)%	\$ (25,495,879)	34.68 %	\$ 10,071,125

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

	Current Month			Current Month				June Year to Date			June Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		June 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	\$ 9,881,470	\$ 9,745,953	\$ 18,578,064	1.39 %	\$ 135,517	(46.81)%	\$ (8,696,594)	\$ 151,921,011	166,110,656	\$ 177,050,511	(8.54)%	\$ (14,189,645)	(14.19)%	\$ (25,129,500)
(Over)/under gas recovery	(318,044)	-	(200,634)		(318,044)	58.52 %	(117,411)	(1,826,084)	-	(254,132)		(1,826,084)	618.56 %	(1,571,951)
Infrastructure charge	1,325,433	1,313,708	1,136,428	.89 %	11,725	16.63 %	189,005	7,798,165	7,889,046	6,708,446	(1.15)%	(90,881)	16.24 %	1,089,719
Other	389,786	385,602	438,240	1.09 %	4,185	(11.06)%	(48,453)	2,966,959	2,426,491	3,192,415	22.27 %	540,468	(7.06)%	(225,456)
Total revenues, net	11,278,646	11,445,263	19,952,099	(1.46)%	(166,617)	(43.47)%	(8,673,453)	160,860,051	176,426,193	186,697,239	(8.82)%	(15,566,142)	(13.84)%	(25,837,189)
Less: Natural gas purchased for resale	4,603,612	5,464,088	9,935,260	(15.75)%	(860,476)	(53.66)%	(5,331,648)	101,467,960	114,851,749	120,709,289	(11.65)%	(13,383,789)	(15.94)%	(19,241,329)
CPEP Rebates	-	-	-		-	#DIV/0!	-	(348,670)	(2,259,915)	(355,267)		1,911,245	(1.86)%	(6,597)
Operating revenues, net of gas cost	6,675,033	5,981,175	10,016,838	11.60 %	693,859	(33.36)%	(3,341,805)	59,740,761	63,834,359	66,343,218	(6.41)%	(4,093,598)	(9.95)%	(6,602,457)
Revenue Deductions														
Operating & Maintenance	5,173,371	4,865,182	4,709,538	6.33 %	308,189	9.85 %	463,834	28,134,399	31,232,136	28,071,248	(9.92)%	(3,097,738)	.22 %	63,150
Other	1,773,874	1,935,433	1,859,032	(8.35)%	(161,559)	(4.58)%	(85,159)	12,892,391	13,554,754	12,358,955	(4.89)%	(662,362)	4.32 %	533,436
Total operating expenses	6,947,245	6,800,615	6,568,570	2.16 %	146,630	5.76 %	378,675	41,026,790	44,786,890	40,430,203	(8.40)%	(3,760,100)	1.48 %	596,587
Other expense (income)	(524,405)	304,586	747,204	(272.17)%	(828,991)	(170.18)%	(1,271,609)	(3,506,853)	1,514,618	2,059,594	(331.53)%	(5,021,471)	(270.27)%	(5,566,447)
Net Income (Loss)	\$ 252,194	\$ (1,124,026)	\$ 2,701,065	122.44 %	1,376,220	(90.66)%	(2,448,871)	\$ 22,220,823	\$ 17,532,851	\$ 23,853,420	26.74 %	4,687,973	(6.84)%	(1,632,596)
Total Retail Sales Adjusted for Unbilled Sales	1,590,313	963,550	1,091,209	65.05 %	626,763	45.74 %	499,104	19,028,786	17,925,131	19,739,456	6.16 %	1,103,655	(3.60)%	(710,670)
Total Transportation Sales	195,688	177,306	190,953	10.37 %	18,382	2.48 %	4,735	1,566,493	1,402,690	1,580,907	11.68 %	163,803	(.91)%	(14,414)
Total Sales Adjusted for Unbilled Sales	1,786,001	1,140,856	1,282,162	56.55 %	645,145	39.30 %	503,839	20,595,279	19,327,821	21,320,363	6.56 %	1,267,458	(3.40)%	(725,084)
Heating degree days	-	17	5	(100.00)%	(17)	(100.00)%	(5)	3,452	3,585	3,666	(3.71)%	(133)	(5.84)%	(214)
Number of customers	239,658	240,618	237,832	-0.40%	(960)	.77 %	1,826							
Plant Additions & Replacements	\$ 4,412,388	\$ 7,962,201	\$ 10,827,271	(44.58)%	(3,549,813)	(59.25)%	\$ (6,414,883)	\$ 29,424,288	\$ 41,274,337	\$ 36,233,634	(28.71)%	\$ (11,850,049)	(18.79)%	\$ (6,809,346)

2023 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2022	Actual January	Actual February	Actual March	Actual April	Actual May	Actual 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	1,488,557	1,442,540	1,444,300	1,445,193	1,441,557	1,440,117	1,440,468	\$17,193,331	\$213,599,657
Water Infrastructure Revenue - Commodity	\$39,504,966	643,627	574,985	665,074	604,118	981,700	2,134,678	1,901,187	2,096,294	1,824,531	1,392,227	698,956	649,240	\$14,166,617	\$53,671,583
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	2,742,960	1,819,015	1,546,529	1,276,430	1,320,164	925,000	867,457	\$19,518,467	\$179,013,517
Abandonments - approximate	\$5,399,109	12,043	102,028	133,914	5,819	6,598	103,415	58,513	58,513	58,513	58,513	58,513	58,513	\$714,892	\$6,114,000
Service Reconnections W-3	\$34,714,698	39,691	592,350	739,317	338,863	515,474	837,498	677,819	677,865	655,356	650,573	651,495	656,297	\$7,032,597	\$41,747,295
Infrastructure Integrity	\$1,761,572	27,730	26,303	48,707	43,950	44,160	47,486	40,076	38,627	40,516	42,612	45,931	41,375	\$487,472	\$2,249,044
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	3,731,417	2,595,481	2,321,591	2,505,872	2,071,919	1,855,996	1,623,698	28,754,439	231,325,773
NET CURRENT YEAR	\$33,269,258	\$1,129,859	\$98,747	(\$1,372,081)	\$69,236	(\$1,454,122)	(\$108,182)	\$748,246	\$1,219,002	\$763,852	\$761,865	\$283,077	\$466,010	\$2,605,509	\$35,874,767

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	31,632,714	32,380,960	33,599,963	34,363,815	35,125,680	35,408,757	35,874,767		
WIR Mains Installed-Qtr (Miles)*				3.30			4.90								
WIR Mains Installed-YTD (Miles)*	31.66			3.30			8.20			8.20			8.20		
High Risk Mains Abandoned-Qtr (Miles)*				2.80			3.40								
High Risk Mains Abandoned-YTD (Miles)*	62.84			2.80			6.20			6.20			6.20		
Cast Iron Miles of Main Remaining**	1,135.55			1,132.75			1,129.35			1,129.35			1,129.35		

*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	Actual 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	\$1,325,433	\$1,310,243	\$1,311,687	\$1,311,963	\$1,314,966	\$1,317,368	\$1,320,314	\$15,684,704	\$206,883,969
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	36,601,223							
Investment Earnings on Project Fund	(\$186,943)	232,336	(103,837.74)	390,829.00	91,332.83	(18,413.49)	37,119.30							\$ 629,365	\$442,423
Expenditures															
GCI Mains per G-21	\$115,087,054	381,768	1,018,184	(132,403.00)	560,000	552,280	1,032,917	1,023,632	1,023,631	1,023,632	1,023,631	1,023,631	1,023,853	\$9,554,756	\$124,641,810
Abandonments - approximate	\$15,762,976	45,798.55	21,383.23	4.15	(871,308.04)	8,860.27	(83,531.28)	75,000.00	500,000.00	75,000.00	75,000.00	85,000.00	500,000.00	\$431,207	\$16,194,183
GIR services per G-21	\$91,047,675	288,139	476,968	224,722	1,282,807	368,566	993,981	720,800	720,800	720,800	720,800	720,800	729,600	\$7,968,784	\$99,016,458
GIR service reconnections per G-3	\$22,953,270	39,849	35,765	81,707	107,450	176,062	185,299	236,943	203,675	204,712	229,517	231,373	261,016	\$1,993,368	\$24,946,638
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	2,128,666	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	2,514,469	\$19,948,114	\$265,490,320
NET CURRENT YEAR	(\$54,500,149)	\$470,767	(\$265,122)	\$1,169,748	\$229,593	\$211,144	(\$803,232)	(\$746,132)	(\$1,136,419)	(\$712,182)	(\$733,982)	(\$743,436)	(\$1,194,156)	(\$4,263,410)	(\$58,763,559)
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)	(53,497,252)	(54,243,384)	(55,379,803)	(56,091,985)	(56,825,967)	(57,569,403)	(58,763,559)		
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	2,128,666	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	21,775,778	
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	2,128,666	2,056,375	2,448,106	2,024,144	2,048,948	2,060,804	21,775,778	\$71,088,671
Transfer to 2018 Bond Sinking Fund for Bond Interest & Principal Payments	\$9,708,867	187,474	187,778	188,197	188,526	188,899	188,401	187,161	187,161	187,161	187,161	187,161	187,161	\$2,252,241	\$11,961,108
Transfer to 2022 Bond Sinking Fund for Bond Interest & Principal Payments	\$2,961,296	311,441	311,946	312,637	313,184	313,710	312,522	310,957	310,957	310,957	310,957	310,957	310,957	\$3,741,180	\$6,702,475
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)	(10,850,502)	(9,966,087)	(9,544,248)	(8,306,442)	(7,514,397)	(6,707,002)	(6,338,471)		(6,338,471)
GIR Mains Installed-Qtr (Miles)*				3.50			11.10								
GIR Mains Installed-YTD (Miles)*	53.08			3.50			14.60			14.60			14.60		
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-Qtr (Miles)*				1.30			6.70								
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-YTD (Miles)*	63.12			1.30			8.00			8.00			8.00		
Cast Iron Miles of Main Remaining**	135.26			133.96			127.26			127.26			127.26		

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

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

**A-12a
JUNE 2023**

	Month of June			Six Months Ending June		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ 172,947	\$ 137,847	\$ 131,783	\$ 932,034	\$ 819,461	\$ 795,506
Top level reductions	0	(221,521)	0	0	(1,275,643)	0
	<u>172,947</u>	<u>(83,674)</u>	<u>131,783</u>	<u>932,034</u>	<u>(456,182)</u>	<u>795,506</u>
Law	83,669	91,860	85,722	526,207	536,902	491,529
Human Resources - Vice President - Savine	98,863	99,581	88,003	555,576	581,296	517,041
Senior Vice President - Mendenhall	<u>182,532</u>	<u>191,441</u>	<u>173,725</u>	<u>1,081,783</u>	<u>1,118,199</u>	<u>1,008,570</u>
Safety, Security & Locating	371,116	334,277	307,458	1,983,633	1,795,104	1,666,118
Vice President - Hunter	<u>371,116</u>	<u>334,277</u>	<u>307,458</u>	<u>1,983,633</u>	<u>1,795,104</u>	<u>1,666,118</u>
Purchasing	64,351	62,854	57,825	372,505	365,585	339,856
Meter Services	215,666	233,423	180,126	1,226,525	1,345,040	1,064,188
Stores	103,182	104,164	86,800	560,091	574,769	479,450
Facilities Management	92,797	90,935	70,212	496,247	489,632	408,783
Vice President - Zellars	<u>475,996</u>	<u>491,376</u>	<u>394,963</u>	<u>2,655,368</u>	<u>2,775,026</u>	<u>2,292,277</u>
Field Service Administration	199,270	202,250	198,378	1,127,460	1,153,215	998,259
Field Services	785,782	758,509	693,880	4,285,142	4,410,220	4,181,085
Transportation	100,943	124,391	99,442	608,470	722,064	586,404
Transportation Office	88,067	81,660	64,337	444,329	456,177	394,560
Vice President - Melville	<u>1,174,062</u>	<u>1,166,810</u>	<u>1,056,037</u>	<u>6,465,401</u>	<u>6,741,676</u>	<u>6,160,308</u>
Senior Vice President - Ausdemore	<u>2,021,174</u>	<u>1,992,463</u>	<u>1,758,458</u>	<u>11,104,402</u>	<u>11,311,806</u>	<u>10,118,703</u>
Information Technology - Vice President - Pappalil	495,621	584,703	385,960	2,877,459	3,383,932	2,485,379
Business Development	114,078	116,336	98,938	630,383	666,599	495,062
Corporate Communications	67,276	67,228	77,749	366,711	392,794	475,022
Customer Service Administration	35,134	31,061	29,855	190,234	182,642	176,840
Customer Service	214,276	263,739	243,205	1,344,854	1,585,551	1,295,821
Customer Accounting	186,747	193,149	175,963	1,049,473	1,064,618	946,403
Branch Delivery	76,288	80,498	72,871	429,906	466,904	379,754
Customer Service	<u>512,445</u>	<u>568,448</u>	<u>521,894</u>	<u>3,014,467</u>	<u>3,299,714</u>	<u>2,798,818</u>
Vice President - Mueller	<u>693,799</u>	<u>752,012</u>	<u>698,581</u>	<u>4,011,561</u>	<u>4,359,108</u>	<u>3,768,902</u>
Senior Vice President - Lobsiger	<u>1,189,420</u>	<u>1,336,715</u>	<u>1,084,541</u>	<u>6,889,020</u>	<u>7,743,040</u>	<u>6,254,281</u>
Rates	22,542	21,439	20,878	132,524	126,595	122,086
Accounting	154,985	153,119	141,370	865,240	894,938	796,587
Senior Vice President - Myers	<u>177,527</u>	<u>174,559</u>	<u>162,248</u>	<u>997,764</u>	<u>1,021,533</u>	<u>918,673</u>
Gas Operations	55,263	53,518	37,782	323,674	312,117	217,193
Gas Production	187,288	167,397	149,988	1,063,771	1,023,816	900,406
Gas Systems Control	62,409	49,404	45,742	320,840	297,486	289,014
Gas Distribution	126,564	129,065	122,022	737,353	749,121	657,109
Vice President - Knight	<u>431,524</u>	<u>399,384</u>	<u>355,534</u>	<u>2,445,638</u>	<u>2,382,541</u>	<u>2,063,722</u>
Water Operations	27,406	26,868	24,991	196,890	155,797	147,348
Water Pumping - Florence	235,548	236,494	261,412	1,367,303	1,370,410	1,382,158
Maintenance	234,215	238,350	215,199	1,340,908	1,372,411	1,215,714
Water Distribution	322,135	301,410	259,462	1,695,251	1,748,699	1,481,151
Platte South	119,079	120,208	93,880	653,218	668,818	509,364
Platte West	123,397	138,283	112,349	730,715	788,863	777,126
Water Quality	75,080	79,111	71,492	427,745	463,314	397,493
Vice President - Henn	<u>1,136,860</u>	<u>1,140,724</u>	<u>1,038,785</u>	<u>6,412,030</u>	<u>6,568,311</u>	<u>5,910,354</u>
Infrastructure Integrity	108,034	122,645	102,116	567,048	662,859	561,334
Engineering Administration	49,031	54,493	50,546	332,072	318,754	348,082
Plant Engineering	238,148	234,167	255,743	1,292,356	1,358,121	1,467,020
Engineering Design	237,625	276,030	245,620	1,390,135	1,574,510	1,432,348
Vice President - Niiya	<u>632,838</u>	<u>687,334</u>	<u>654,025</u>	<u>3,581,611</u>	<u>3,914,244</u>	<u>3,808,784</u>
Construction	1,356,929	1,324,058	1,086,277	7,693,190	7,644,274	6,173,146
Vice President - Schovanec	<u>1,356,929</u>	<u>1,324,058</u>	<u>1,086,277</u>	<u>7,693,190</u>	<u>7,644,274</u>	<u>6,173,146</u>
Senior Vice President - Langel	<u>3,558,151</u>	<u>3,551,500</u>	<u>3,134,621</u>	<u>20,132,469</u>	<u>20,509,370</u>	<u>17,956,006</u>
Total Payroll	<u>\$ 7,301,751</u>	<u>\$ 7,163,005</u>	<u>\$ 6,445,376</u>	<u>\$ 41,137,472</u>	<u>\$ 41,247,765</u>	<u>\$ 37,051,739</u>

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

**A-12b
JUNE 2023**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	7	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	7	-	-	6	-	-	6	-	-
Law	9	-	1	9	-	1	9	-	1
Human Resources - Vice President - Savine	13	1	-	12	-	1	12	-	-
Senior Vice President - Mendenhall	22	1	1	21	-	2	21	-	1
Safety, Security & Locating	35	-	-	34	-	-	33	-	1
Vice President - Hunter	35	-	-	34	-	-	33	-	1
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	34	-	-	36	-	-	32	-	-
Stores	14	-	2	14	-	2	14	-	1
Facilities Management	11	-	3	11	1	3	11	-	1
Vice President - Zellars	66	-	5	68	1	5	64	-	2
Field Service Administration	25	-	-	25	-	-	26	-	-
Field Services	99	-	4	91	-	4	90	-	2
Transportation	18	-	-	19	-	-	16	-	-
Transportation Office	8	-	-	10	-	1	8	-	-
Vice President - Melville	150	-	4	145	-	5	140	-	2
Senior Vice President - Ausdemore	251	-	9	247	1	10	237	-	5
Information Technology - Vice President - Pappail	47	-	3	57	-	4	40	-	1
Business Development	15	-	3	15	-	2	14	-	-
Corporate Communications	6	-	2	6	-	2	8	-	2
Customer Service Administration	4	-	-	3	-	-	3	-	-
Customer Service	38	-	-	47	-	-	41	-	-
Customer Accounting	30	1	-	28	1	1	28	1	-
Branch Delivery	13	-	-	14	-	-	13	-	-
Customer Service	85	1	-	92	1	1	85	1	-
Vice President - Mueller	106	1	5	113	1	5	107	1	2
Senior Vice President - Lobsiger	153	1	8	170	1	9	147	1	3
Rates	2	-	-	2	-	-	2	-	-
Accounting	18	-	1	17	-	1	17	-	-
Senior Vice President - Myers	20	-	1	19	-	1	19	-	-
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	-	2	32	-	2	29	-	2
Maintenance	29	-	-	29	-	-	29	-	-
Water Distribution	37	-	-	40	-	-	32	-	2
Platte South	14	1	1	14	1	2	13	1	-
Platte West	15	1	-	17	1	2	14	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Henn	137	2	3	143	2	7	128	2	4
Infrastructure Integrity	13	-	5	14	-	7	12	-	5
Engineering Administration	4	-	-	4	-	-	2	-	-
Plant Engineering	26	-	1	28	-	1	33	-	-
Engineering Design	32	-	1	36	-	2	32	-	2
Vice President - Niiya	75	-	7	82	-	10	79	-	7
Construction	174	-	-	176	-	-	154	-	-
Vice President - Schovanec	174	-	-	176	-	-	154	-	-
Senior Vice President - Langel	430	2	10	445	2	17	403	2	12
Total Employees	883	4	29	908	4	39	833	3	21

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

**A-12b
JUNE 2023**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	7	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	7	-	-	6	-	-	6	-	-
Law	9	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	11	-	-	10	-	-	9	-	-
Senior Vice President - Mendenhall	20	-	-	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	-	-	5	-	-
Vice President - Zellars	17	-	-	17	-	-	17	-	-
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	-	-	40	-	-
Information Technology - Vice President - Pappail	47	-	-	57	-	-	40	-	-
Business Development	8	-	-	8	-	-	7	-	-
Corporate Communications	6	-	-	6	-	-	8	-	-
Customer Service Administration	4	-	-	3	-	-	3	-	-
Customer Service	5	-	-	6	-	-	5	-	-
Customer Accounting	3	-	-	3	-	-	3	-	-
Branch Delivery	1	-	-	1	-	-	1	-	-
Customer Service	13	-	-	13	-	-	12	-	-
Vice President - Mueller	27	-	-	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	6	-	-	6	-	-	6	-	-
Gas Distribution	2	-	-	2	-	-	2	-	-
Vice President - Knight	15	-	-	15	-	-	14	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	7	-	-	8	-	-	6	-	-
Maintenance	3	-	-	3	-	-	3	-	-
Water Distribution	4	-	-	4	-	-	3	-	-
Platte South	3	-	-	3	-	-	2	-	-
Platte West	2	-	-	2	-	-	2	-	-
Water Quality	8	-	-	8	-	-	8	-	-
Vice President - Henn	29	-	-	30	-	-	26	-	-
Infrastructure Integrity	3	-	-	3	-	-	4	-	-
Engineering Administration	4	-	-	4	-	-	2	-	-
Plant Engineering	26	-	-	28	-	-	33	-	-
Engineering Design	18	-	-	21	-	-	21	-	-
Vice President - Niiya	51	-	-	56	-	-	60	-	-
Construction	20	-	-	20	-	-	10	-	-
Vice President - Schovanec	20	-	-	20	-	-	10	-	-
Senior Vice President - Langel	115	-	-	121	-	-	110	-	-
Total Employees	270	-	-	285	-	-	254	-	-

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

**A-12b
JUNE 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	2	1	-	2	-	1	3	-	-
Senior Vice President - Mendenhall	2	1	1	2	-	2	3	-	1
Safety, Security & Locating	22	-	-	21	-	-	21	-	1
Vice President - Hunter	22	-	-	21	-	-	21	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	31	-	-	33	-	-	29	-	-
Stores	12	-	2	12	-	2	12	-	1
Facilities Management	6	-	3	6	1	3	6	-	1
Vice President - Zellars	49	-	5	51	1	5	47	-	2
Field Service Administration	17	-	-	17	-	-	18	-	-
Field Services	99	-	4	91	-	4	90	-	2
Transportation	18	-	-	19	-	-	16	-	-
Transportation Office	5	-	-	6	-	1	5	-	-
Vice President - Melville	139	-	4	133	-	5	129	-	2
Senior Vice President - Ausdemore	210	-	9	205	1	10	197	-	5
Information Technology - Vice President - Pappail	-	-	3	-	-	4	-	-	1
Business Development	7	-	3	7	-	2	7	-	-
Corporate Communications	-	-	2	-	-	2	-	-	2
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	33	-	-	41	-	-	36	-	-
Customer Accounting	27	1	-	25	1	1	25	1	-
Branch Delivery	12	-	-	13	-	-	12	-	-
Customer Service	72	1	-	79	1	1	73	1	-
Vice President - Mueller	79	1	5	86	1	5	80	1	2
Senior Vice President - Lobsiger	79	1	8	86	1	9	80	1	3
Rates	-	-	-	-	-	-	-	-	-
Accounting	7	-	1	6	-	1	6	-	-
Senior Vice President - Myers	7	-	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	33	-	-	36	-	-	29	-	2
Platte South	11	1	1	11	1	2	11	1	-
Platte West	13	1	-	15	1	2	12	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Henn	108	2	3	113	2	7	102	2	4
Infrastructure Integrity	10	-	5	11	-	7	8	-	5
Engineering Administration	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	1	-	-	1	-	-	-
Engineering Design	14	-	1	15	-	2	11	-	2
Vice President - Niiya	24	-	7	26	-	10	19	-	7
Construction	154	-	-	156	-	-	144	-	-
Vice President - Schovanec	154	-	-	156	-	-	144	-	-
Senior Vice President - Langel	315	2	10	324	2	17	293	2	12
Total Employees	613	4	29	623	4	39	579	3	21

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

**A-12c
JUNE 2023**

	Month of June			Six Months Ending June		
	2023	2023	2022	2023	2023	2022
	Actual	Budget	Actual	Actual	Budget	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	18.5	20.0	16.0	108.5	79.0	70.0
Human Resources - Vice President - Savine	1.0	7.0	9.0	2.5	49.0	70.5
Senior Vice President - Mendenhall	19.5	27.0	25.0	111.0	128.0	140.5
Safety, Security & Locating	1,793.0	705.0	1,208.0	7,993.0	2,780.0	4,902.0
Vice President - Hunter	1,793.0	705.0	1,208.0	7,993.0	2,780.0	4,902.0
Purchasing	0.0	0.0	4.0	0.0	0.0	4.0
Meter Services	2.0	2.0	0.0	133.5	12.0	1.5
Stores	3.0	15.0	66.5	141.0	90.0	228.0
Facilities Management	64.5	15.0	14.5	340.0	165.0	227.5
Vice President - Zellars	69.5	32.0	85.0	614.5	267.0	461.0
Field Service Administration	308.0	235.0	286.0	1,341.0	1,390.0	1,342.0
Field Services	1,312.0	1,200.0	1,079.0	7,591.0	7,400.0	6,797.0
Transportation	28.0	120.0	33.0	241.0	500.0	186.0
Transportation Office	74.0	84.0	75.0	429.0	500.0	389.5
Vice President - Melville	1,722.0	1,639.0	1,473.0	9,602.0	9,790.0	8,714.5
Senior Vice President - Ausdemore	3,584.5	2,376.0	2,766.0	18,209.5	12,837.0	14,077.5
Information Technology - Vice President - Pappalil	26.0	20.0	23.5	150.0	50.0	111.5
Business Development	4.0	0.0	0.0	36.5	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	84.5	30.0	348.0	1,604.5	180.0	1,125.0
Customer Accounting	10.5	40.0	214.5	117.5	90.0	703.5
Branch Delivery	56.5	15.0	12.0	129.5	90.0	133.5
Customer Service	151.5	85.0	574.5	1,851.5	360.0	1,962.0
Vice President - Mueller	155.5	85.0	574.5	1,888.0	360.0	1,962.0
Senior Vice President - Lobsiger	181.5	105.0	598.0	2,038.0	410.0	2,073.5
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	524.5	75.0	166.5	1,560.0	1,025.0	1,015.0
Gas Systems Control	6.5	15.0	17.5	48.5	50.0	75.0
Gas Distribution	167.0	70.0	58.5	531.5	480.0	456.5
Vice President - Knight	698.0	160.0	242.5	2,140.0	1,555.0	1,546.5
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	150.5	200.0	78.0	869.0	1,200.0	627.0
Maintenance	115.0	100.0	78.0	563.0	600.0	512.0
Water Distribution	1,176.5	450.0	779.5	5,903.0	2,700.0	4,192.5
Platte South	25.0	25.0	6.0	103.0	150.0	147.5
Platte West	151.5	45.0	116.0	651.5	270.0	411.0
Water Quality	16.0	10.0	24.0	96.0	60.0	122.0
Vice President - Henn	1,634.5	830.0	1,081.5	8,185.5	4,980.0	6,012.0
Infrastructure Integrity	56.0	25.0	33.0	163.0	150.0	53.5
Engineering Administration	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	285.5	110.0	183.0	736.5	345.0	515.5
Engineering Design	77.0	125.0	147.0	775.0	750.0	1,046.5
Vice President - Niiya	418.5	260.0	363.0	1,674.5	1,245.0	1,615.5
Construction	3,439.0	2,000.0	2,639.0	17,441.0	11,000.0	14,871.5
Vice President - Schovanec	3,439.0	2,000.0	2,639.0	17,441.0	11,000.0	14,871.5
Senior Vice President - Langel	6,190.0	3,250.0	4,326.0	29,441.0	18,780.0	24,045.5
Total Overtime Hours	9,975.5	5,758.0	7,715.0	49,804.5	32,155.0	40,337.0

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

**A-12d
JUNE 2023**

	Month of June			Six Months Ending June		
	2023	2023	2022	2023	2023	2022
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	1,373	1,313	1,026	7,511	5,253	4,361
Human Resources - Vice President - Savine	54	488	442	128	3,901	3,289
Senior Vice President - Mendenhall	1,427	1,801	1,468	7,639	9,154	7,650
Safety, Security & Locating	106,635	72,734	70,135	467,223	309,647	283,751
Vice President - Hunter	106,635	72,734	70,135	467,223	309,647	283,751
Purchasing	-	-	219	-	-	219
Meter Services	107	108	-	6,792	648	91
Stores	140	755	3,411	7,424	4,532	11,674
Facilities Management	3,458	705	734	18,238	7,753	11,007
Vice President - Zellars	3,705	1,568	4,363	32,454	12,933	22,991
Field Service Administration	21,139	17,864	17,478	94,170	83,530	84,746
Field Services	85,251	94,230	67,070	486,265	468,009	413,720
Transportation	1,629	7,382	2,027	13,834	30,760	11,549
Transportation Office	5,712	5,828	5,751	32,166	34,690	28,784
Vice President - Melville	113,731	125,304	92,326	626,435	616,989	538,799
Senior Vice President - Ausdemore	224,071	199,606	166,824	1,126,112	939,568	845,541
Information Technology - Vice President - Pappalil	1,835	1,337	1,466	10,475	6,015	6,777
Business Development	209	-	-	1,861	-	-
Corporate Communications	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	3,747	1,303	15,891	69,980	7,819	50,645
Customer Accounting	578	1,936	10,146	6,098	4,357	33,313
Branch Delivery	2,731	704	564	6,139	4,225	6,262
Customer Service	7,056	3,944	26,601	82,217	16,401	90,219
Vice President - Mueller	7,265	3,944	26,601	84,078	16,401	90,219
Senior Vice President - Lobsiger	9,100	5,280	28,066	94,553	22,415	96,996
Rates	-	-	-	-	-	-
Accounting	-	-	-	253	-	-
Senior Vice President - Myers	-	-	-	253	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	35,391	5,388	11,564	106,573	66,452	67,747
Gas Systems Control	483	769	1,221	3,785	3,461	5,514
Gas Distribution	10,844	4,722	3,874	35,064	30,690	29,032
Vice President - Knight	46,718	10,879	16,659	145,422	100,603	102,293
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	10,850	12,278	5,659	58,076	73,668	37,951
Maintenance	8,516	6,237	5,250	40,436	37,422	35,360
Water Distribution	64,081	25,227	42,595	325,203	151,362	229,250
Platte South	1,549	1,462	353	6,098	8,769	8,341
Platte West	9,849	2,758	7,282	42,405	16,546	25,868
Water Quality	989	519	1,323	5,700	3,112	6,626
Vice President - Henn	95,834	48,480	62,461	477,918	290,879	343,396
Infrastructure Integrity	3,605	1,403	1,958	10,276	8,415	2,978
Engineering Administration	-	-	-	-	-	-
Plant Engineering	19,975	7,175	12,265	51,320	22,504	33,873
Engineering Design	4,445	6,374	7,650	42,239	38,243	53,461
Vice President - Niya	28,025	14,952	21,872	103,834	69,162	90,311
Construction	193,917	114,160	145,062	968,103	627,880	806,041
Vice President - Schovanec	193,917	114,160	145,062	968,103	627,880	806,041
Senior Vice President - Langel	364,494	188,470	246,055	1,695,276	1,088,523	1,342,041
Total Overtime Dollars	599,092	395,157	442,413	2,923,833	2,059,661	2,292,228

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

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JUNE 2023
Page 1

ASSETS	June 30	May 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Six Months
UTILITY PLANT					
Plant in service - At cost	\$ 1,359,952,002	\$ 1,357,413,101	\$ 1,336,765,056	\$ 2,538,901	\$ 23,186,946
Less - Accumulated depreciation	(385,532,365)	(383,328,502)	(373,817,031)	(2,203,863)	(11,715,333)
Net utility plant in service	974,419,638	974,084,599	962,948,025	4,742,764	34,902,280
Construction in progress	85,183,350	80,070,565	70,287,897	5,112,785	14,895,452
Construction materials - at average cost	3,463,840	3,708,505	4,033,090	(244,665)	(569,250)
Net utility plant	1,063,066,827	1,057,863,668	1,037,269,012	9,610,885	49,228,482
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,075,471	3,069,291	3,041,013	6,181	34,458
2022 Bond Project Fund	45,934,541	49,499,126	58,376,719	(3,564,585)	(12,442,178)
Construction/Environmental fund	174,263	174,120	173,509	143	754
Lease receivable	840,332	840,423	846,389	(92)	(6,058)
Other non-current assets	1,400,355	1,342,703	1,548,211	57,651	(147,857)
Total noncurrent assets	51,424,962	54,925,664	63,985,842	(3,500,702)	(12,560,880)
CURRENT ASSETS					
Cash in treasurer's accounts	103,712,906	99,639,286	103,136,850	4,073,620	576,056
Bond sinking fund - restricted	10,008,995	8,336,507	2,718,072	1,672,487	7,290,923
Accounts receivable	2,697,976	3,762,636	3,516,025	(1,064,660)	(818,048)
Accounts receivable - utility service	31,355,250	25,145,123	22,652,529	6,210,127	8,702,721
Allowance for uncollectible accounts	(1,875,265)	(1,857,829)	(1,830,755)	(17,437)	(44,510)
Interdepartmental Receivable from Gas Department	13,608,208	5,450,962	4,170,965	8,157,246	9,437,244
Lease receivable	31,576	31,573	55,637	3	(24,062)
Interest receivable	6,519	5,215	12,410	1,304	(5,891)
Accrued unbilled revenues	9,500,295	7,463,952	4,120,770	2,036,343	5,379,525
Materials and supplies - at average cost	6,033,835	5,790,128	5,212,165	243,707	821,669
Prepayments	(10,195)	42,802	350,897	(52,997)	(361,092)
Total current assets	175,070,099	153,810,356	144,115,565	21,259,744	30,954,535
DEFERRED OUTFLOWS					
Pension	54,670,970	54,670,970	54,670,970	-	-
OPEB	9,192,576	9,192,576	9,192,576	-	-
Debt refund	1,777,705	1,808,050	1,959,771	(30,344)	(182,066)
Total deferred outflows	65,641,251	65,671,596	65,823,317	(30,344)	(182,066)
Total Assets	\$ 1,355,203,140	\$ 1,332,271,283	\$ 1,311,193,736	\$ 27,339,582	\$ 67,440,071

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

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JUNE 2023
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	June 30 2023	May 31 2023	January 1 2023	Increase (Decrease)	
				One Month	Six Months
LIABILITIES AND NET WORTH					
NONCURRENT LIABILITIES					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	244,236,623	244,356,730	244,957,618	(120,107)	(720,995)
NDEQ Loan - Contact Basin	2,295,022	2,447,082	2,447,082	(152,060)	(152,060)
Total long term debt	246,531,645	246,803,811	247,404,700	(272,167)	(873,055)
Net pension liability	39,788,717	39,788,717	39,788,717	-	-
Other Post Employment Benefits	38,177,025	38,413,485	39,595,785	(236,460)	(1,418,760)
Total Long Term Liabilities	324,497,387	325,006,014	326,789,202	(508,627)	(2,291,815)
CURRENT LIABILITIES					
Current maturities of revenue bonds	15,220,000	15,220,000	15,220,000	-	-
Current maturities of NDEQ Loans	302,614	299,618	299,618	2,996	2,996
Accounts payable	11,318,941	10,258,366	10,592,592	1,060,575	726,349
Interdepartmental Payable to Gas Department	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	3,801,422	4,045,937	5,342,666	(244,515)	(1,541,244)
Customer Credit Balances	2,492,496	3,184,481	2,390,988	(691,985)	101,508
Statutory payments to municipalities	618,796	346,677	707,918	272,120	(89,122)
Sewer fee collection due municipalities	26,310,214	25,103,056	24,095,757	1,207,158	2,214,457
Interest accrued on water revenue bonds	754,897	355,443	1,085,897	399,455	(331,000)
Accrued vacation payable	4,999,234	4,999,234	4,999,234	-	-
Other current liabilities	89	89	88	0	1
Total current liabilities	65,818,703	63,812,899	64,734,758	2,005,804	1,083,945
CUSTOMER ADVANCES FOR CONSTRUCTION	48,742,112	38,736,127	29,567,178	10,005,985	19,174,934
SELF - INSURED RISKS	5,797,450	5,521,818	4,500,014	275,632	1,297,436
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	844,010	848,308	869,802	(4,299)	(25,792)
Contributions in aid of construction	375,804,887	375,141,203	370,233,553	663,684	5,571,334
	421,083,392	420,424,007	415,537,850	659,385	5,545,542
NET POSITION – ACCUMULATED REINVESTED EARNINGS	489,264,096	478,770,419	470,064,734	10,493,677	19,199,362
Total Liabilities, Deferred Inflows of Resources, and Net Position	1,355,203,140	1,332,271,283	1,311,193,736	22,931,857	44,009,404

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

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JUNE 2023**

	June 2023		June 2022	Six Months 2023		Six Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Metered sales of water	\$ 19,970,134	\$ 13,242,247	\$ 13,598,032	\$ 65,472,079	\$ 54,844,091	\$ 54,975,209
Infrastructure charge	1,488,557	1,440,297	1,291,549	8,539,156	8,596,647	7,561,821
Other operating revenues	292,589	418,943	302,539	2,135,457	2,545,481	2,361,951
Total operating revenues	21,751,280	15,101,487	15,192,121	76,146,692	65,986,219	64,898,980
Less: Bad debt expense	(17,455)	(36,473)	(2,434)	(86,174)	(218,580)	(145,796)
Total operating revenues, net	21,733,825	15,065,014	15,189,687	76,060,518	65,767,639	64,753,184
OPERATING EXPENSES						
Operating expense	5,767,205	5,758,163	4,680,017	29,723,617	32,855,716	27,212,145
Maintenance expense	3,461,427	3,101,225	2,511,336	16,077,701	18,671,194	14,258,032
Depreciation	1,380,531	2,049,943	1,357,554	8,392,106	12,246,114	8,145,029
Other Non-Operating Expense (Income)	-	-	8,915	(282,657)	-	16,796
Statutory payments & fuel taxes	272,120	211,876	192,849	955,788	877,505	840,035
Bond issuance costs	-	-	-	-	-	-
Interest expense revenue bonds	734,414	734,414	544,319	4,406,130	4,406,130	3,265,558
Interest expense NDEQ Loan	6,867	6,867	7,601	41,201	41,201	45,606
Total revenue deductions	11,622,564	11,862,488	9,302,590	59,313,886	69,097,860	53,783,202
Net revenues	10,111,261	3,202,526	5,887,097	16,746,633	(3,330,221)	10,969,982
Other Income & Expense - Interest, Invest Earnings & Exp	382,417	44,459	29,960	2,452,730	266,435	96,187
FUNDS PROVIDED						
Net income (loss)	10,493,677	3,246,985	5,917,057	19,199,362	(3,063,786)	11,066,169
Depreciation and amortization charges	1,547,387	2,261,980	1,484,840	9,305,953	13,466,283	8,916,253
Net pension liability	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Lead Service Replacement Funding	-	100,000	-	-	600,000	-
Deferred inflows - lease	(4,299)	-	-	(25,792)	-	-
Lease Interest income accrual (non cash)	-	-	-	16,547	-	-
Lease Interest receipt	(1,304)	-	-	(10,656)	-	-
Contribution in aid of construction	931,283	2,894,552	841,458	7,308,256	17,367,315	5,185,402
Contribution in aid of construction - impact fees	432,470	264,200	317,000	2,271,609	1,200,900	2,787,225
Customer Advances for Construction	10,005,985	-	(128,704)	19,174,934	-	(1,825,947)
Bond Proceeds	-	-	-	-	-	-
Total funds provided	23,405,200	8,767,717	8,431,651	57,240,214	29,570,711	26,129,102
FUNDS EXPENDED						
Plant additions and replacements	4,707,655	9,288,290	3,935,375	27,348,427	48,622,773	19,779,457
Plant additions and replacements-Cast Iron	2,742,960	2,793,173	1,683,829	11,763,873	15,985,406	9,261,718
OPEB - Begin Pre-funding	236,460	-	245,662	1,418,760	-	1,473,972
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
NDEQ Loan-Contact Basin	149,064	149,064	146,127	149,064	149,064	146,127
Bond Retirement	-	-	-	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(60,142)	364,580	(93,942)	(360,498)	64,224	(418,923)
Bond Interest - 2012-Payment	424,722	424,722	483,147	424,722	424,722	483,147
Bond Interest - 2015-Expense accrual (non cash)	(351,383)	(351,383)	(387,010)	(2,108,299)	274,828	(2,322,059)
Bond Interest - 2015-Payment	-	-	-	2,383,128	2,383,128	2,624,753
Bond Interest - 2018-Expense accrual (non cash)	(86,788)	480,097	(92,242)	(520,727)	46,157	(553,451)
Bond Interest - 2018-Payment	-	566,884	-	566,884	566,884	602,509
Bond Interest - 2022-Expense accrual (non cash)	(236,101)	(236,101)	-	484,720	484,720	-
Bond Interest - 2022-Payment	-	-	-	-	1,901,326	-
NDEQ Interest - Expense accrual (non cash)	(6,867)	(6,867)	(7,601)	(41,201)	(41,201)	(45,606)
NDEQ Interest - Payment	41,201	41,201	45,606	41,201	41,201	45,606
Total funds expended	7,560,780	13,513,658	5,958,951	41,550,053	70,903,232	31,077,249
SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED	15,844,419	(4,745,941)	2,472,701	15,690,161	(41,332,520)	(4,948,147)

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

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JUNE 2023

	June 2023		June 2022	Six Months 2023		Six Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Interest on Bond Project Fund	(6,181)		(76,978)	(34,458)		(254,765)
Remove Net Bond Proceeds - Series 2021	3,564,585	-	-	12,442,178	-	-
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	3,039,250	1,246,628	-	16,170,500	2,834,629
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	-		-	-		-
Net Change in Bond Project Funds	<u>3,558,405</u>	<u>3,039,250</u>	<u>1,169,650</u>	<u>12,407,720</u>	<u>16,170,500</u>	<u>2,579,865</u>
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	(1,672,487)		(1,252,017)	(7,290,923)		(6,541,763)
Bond Closing Fund	-		-	-		-
Accounts Receivable	1,064,660		502,866	818,048		2,065,599
Accounts Receivable - Utility Service	(6,210,127)		(2,073,898)	(8,702,721)		398,225
Construction/Environmental fund	(143)		(33)	(754)		(147)
Allowance for Uncollectible Accounts	17,437		2,747	44,510		177,074
I/Co Receivable from Gas Department	(8,157,246)		(2,420,233)	(9,437,244)		50,581
Lease Receivable	(3)		-	24,062		-
Lease Receivable Noncurrent	92		-	6,058		-
Accrued Unbilled Revenue	(2,036,343)		(1,299,901)	(5,379,525)		(3,245,696)
Materials and Supplies	(243,707)		(41,397)	(821,669)		97,904
Prepayments	52,997		56,997	361,092		302,878
Other Noncurrent Assets	(57,651)		(72,847)	147,857		73,312
LIABILITY ACCOUNTS						
Accounts Payable	1,094,909		288,608	726,349		(3,263,431)
I/Co Payable to Gas Department	-		-	-		-
Customer Deposits - Pioneer Mains	(244,515)		(253,352)	(1,541,244)		(894,599)
Customer Credit Balances	(691,985)		129,270	101,508		1,563,848
Self Insured Risk Liability	275,632		216,041	1,297,436		1,104,518
Statutory Payments to Municipalities	272,120		192,849	(89,122)		(141,543)
Sewer Fee Collection Due Municipalities	1,207,158		884,119	2,214,457		(1,127,272)
Accrued Vacation Payable	-		-	-		-
All other, net	-		-	1		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET	<u>(15,329,204)</u>	<u>-</u>	<u>(5,140,180)</u>	<u>(27,521,825)</u>	<u>-</u>	<u>(9,380,512)</u>
Net Increase (Decrease) in Cash	<u>4,073,620</u>	<u>(1,706,691)</u>	<u>(1,497,830)</u>	<u>576,056</u>	<u>(25,162,020)</u>	<u>(11,748,794)</u>
Cash - Beginning of Period	99,639,286		88,547,924	103,136,850		98,798,888
Cash - End of Period	<u>103,712,906</u>		<u>87,050,094</u>	<u>103,712,906</u>		<u>87,050,094</u>
Change In Cash - Increase (Decrease)	<u>4,073,620</u>		<u>(1,497,830)</u>	<u>576,056</u>		<u>(11,748,794)</u>

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

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ASSETS	June 30	May 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Six Months
UTILITY PLANT					
Plant in service - At Cost	\$ 731,641,373	\$ 730,448,601	\$ 721,035,585	\$ 1,192,772	\$ 10,605,788
Less - Accumulated depreciation	(247,639,109)	(246,252,755)	(239,178,460)	(1,386,354)	(8,460,649)
Right-Of-Use Asset -OPPD Downtown	1,047,211	1,347,719	1,347,737	(300,508)	(300,526)
Accumulated Amortization - ROU Asset	(418,884)	(675,642)	(544,551)	256,758	125,667
Net utility plant in service	<u>484,630,591</u>	<u>484,867,923</u>	<u>482,660,311</u>	<u>(237,332)</u>	<u>1,970,279</u>
Construction in progress	81,628,683	78,976,699	68,480,230	2,651,984	13,148,452
Construction materials - at average cost	6,891,003	7,056,300	5,635,584	(165,297)	1,255,420
Net utility plant	<u>573,150,277</u>	<u>570,900,923</u>	<u>556,776,125</u>	<u>2,249,354</u>	<u>16,374,151</u>
NONCURRENT ASSETS					
Bond Project Fund	56,180,403	59,903,894	75,355,264	(3,723,491)	(19,174,861)
Lease receivable	2,673,904	2,673,904	2,673,904	-	-
Other Non-Current Assets	1,103,370	618,352	3,447,422	485,017	(2,344,052)
Total noncurrent assets	<u>59,957,677</u>	<u>63,196,151</u>	<u>81,476,590</u>	<u>(3,238,474)</u>	<u>(21,518,913)</u>
CURRENT ASSETS					
Cash & Short Term Investments	179,315,551	161,765,732	140,028,452	17,549,819	39,287,099
Bond Sinking Fund - Restricted	3,310,377	2,445,523	893,724	864,855	2,416,654
Accounts receivable - utility service	26,080,793	32,162,883	35,854,936	(6,082,089)	(9,774,142)
Accounts receivable - other	595,870	777,506	2,951,626	(181,636)	(2,355,756)
Allowance for doubtful accounts	(3,824,405)	(3,796,446)	(3,526,830)	(27,959)	(297,575)
Lease receivable	17,952	17,952	17,952	-	-
Interest receivable	54,699	47,861	13,675	6,837	41,024
Accrued unbilled revenues	25,059,420	23,524,238	58,026,345	1,535,182	(32,966,925)
Natural gas in storage	4,577,054	4,630,612	4,433,054	(53,557)	144,000
Natural gas in pipeline storage	1,322,034	737,675	15,425,713	584,359	(14,103,679)
Propane in storage	6,026,311	5,141,386	5,141,555	884,924	884,755
Materials and supplies - at average cost	5,410,341	5,185,701	4,795,720	224,640	614,621
Prepayments	2,681,054	2,898,987	3,561,535	(217,933)	(880,481)
Total current assets	<u>250,627,051</u>	<u>235,539,609</u>	<u>267,617,456</u>	<u>15,087,442</u>	<u>(16,990,405)</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>\$ 958,812,040</u></u>	<u><u>\$ 944,713,718</u></u>	<u><u>\$ 980,947,207</u></u>	<u><u>\$ 14,098,323</u></u>	<u><u>\$ (22,135,167)</u></u>

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

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LIABILITIES AND NET WORTH	June 30	May 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Six Months
NONCURRENT LIABILITIES					
Long Term Debt - Revenue Bonds Net of Disc/Premium	150,274,333	150,401,403	151,036,754	(127,070)	(762,421)
Lease liability	450,485	468,103	555,537	(17,618)	(105,052)
Net pension liability	46,608,564	46,608,564	46,608,564	-	-
Net OPEB liability	46,063,267	45,826,807	44,644,507	236,460	1,418,760
Total noncurrent liabilities	243,396,649	243,304,877	242,845,362	91,772	551,286
CURRENT LIABILITIES					
Accounts payable	13,625,650	10,801,828	67,224,379	2,823,821	(53,598,729)
Interdepartmental Payable to Water Dept	13,608,208	5,450,962	4,170,965	8,157,246	9,437,244
Current maturities of Revenue Bonds	4,780,000	4,780,000	4,780,000	-	-
Lease liability - current portion	208,494	289,307	284,865	(80,813)	(76,370)
Customer deposits	13,749,864	13,739,814	13,353,566	10,050	396,298
Customer credit balances	4,069,743	4,531,373	8,121,170	(461,629)	(4,051,426)
Deferred revenue - Firm service agreement	2,389,127	-	-	2,389,127	2,389,127
Statutory payments to municipalities	929,492	797,831	2,009,691	131,661	(1,080,199)
Accrued interest on leases	0	1,660	277	(1,660)	(277)
Accrued Interest on Revenue Bonds	461,894	0	461,894	461,894	()
Accrued vacation payable	4,851,990	4,851,990	4,851,990	-	-
Total current liabilities	58,674,463	45,244,765	105,258,796	13,429,698	(46,584,333)
CUSTOMER ADVANCES FOR CONSTRUCTION	270,861	249,595	208,284	21,266	62,577
SELF - INSURED RISKS	4,408,067	4,371,889	4,248,222	36,178	159,846
OTHER LIABILITIES	2,808,109	2,491,584	999,936	316,525	1,808,173
DEFERRED INFLOWS OF RESOURCES					
Contributions In Aid of Construction	41,635,156	41,679,785	41,960,602	(44,629)	(325,446)
Pension	30,525,098	30,525,098	30,525,098	-	-
OPEB	22,916,242	22,916,242	22,916,242	-	-
Deferred inflows - lease	2,715,635	2,720,317	2,743,728	(4,682)	(28,093)
Total Deferred Inflows	97,792,131	97,841,442	98,145,670	(49,311)	(353,539)
NET POSITION - ACCUMULATED REINVESTED EARNINGS	551,461,760	551,209,566	529,240,936	252,194	22,220,823
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 958,812,040	\$ 944,713,718	\$ 980,947,207	\$ 14,098,323	\$ (22,135,167)

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

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JUNE 2023
Page 1**

	June 2023		June 2022	Six Months 2023		Six Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Gas sales revenue	\$ 9,881,470	\$ 9,745,953	\$ 18,578,064	\$ 151,921,011	\$ 166,110,656	\$ 177,050,511
(Over)/under gas recovery	(318,044)	-	(200,634)	(1,826,084)	-	(254,132)
Infrastructure charge	1,325,433	1,313,708	1,136,428	7,798,165	7,889,046	6,708,446
Other operating revenues	420,551	427,684	450,861	3,285,977	3,075,174	3,369,744
Total operating revenues	11,309,410	11,487,345	19,964,720	161,179,070	177,074,876	186,874,569
Less: Bad debt expense	(30,764)	(42,082)	(12,622)	(319,019)	(648,683)	(177,329)
Total operating revenues, net	11,278,646	11,445,263	19,952,099	160,860,051	176,426,193	186,697,239
Less: Natural gas purchased for resale	4,603,612	5,464,088	9,935,260	101,467,960	114,851,749	120,709,289
CPEP Rebates	-	-	-	(348,670)	(2,259,915)	(355,267)
Operating revenue, net of gas cost	6,675,033	5,981,175	10,016,838	59,740,761	63,834,359	66,343,218
REVENUE DEDUCTIONS						
Operating expense	3,714,428	3,420,160	3,402,809	19,939,817	22,603,295	19,912,213
Maintenance expense	1,458,943	1,445,022	1,306,729	8,194,581	8,628,841	8,159,035
Other Non-operating expense (income)	(127,421)	-	-	(1,271,795)	-	1,419
Depreciation	1,635,535	1,745,003	1,558,687	9,756,274	10,309,046	9,329,229
Statutory payments & fuel taxes	138,339	190,430	300,345	3,136,117	3,245,708	3,029,726
Bond issuance costs - 2022 Gas Bond	-	-	-	-	-	712,700
Interest expense - 2018 GIR Bond	73,581	73,581	78,100	441,486	441,486	468,602
Interest expense - 2022 Gas Bond	261,243	261,243	284,887	1,567,458	1,567,458	854,662
Interest expense - lease	13	-	-	10,400	-	-
Interest expense	4,937	3,005	2,640	18,636	18,111	16,282
Total revenue deductions	7,159,598	7,138,444	6,934,198	41,792,975	46,813,944	42,483,869
Net revenues	(484,565)	(1,157,269)	3,082,641	17,947,786	17,020,415	23,859,349
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	736,759	33,243	(381,576)	4,273,037	512,436	(5,929)
FUNDS PROVIDED						
Net income (loss)	252,194	(1,124,026)	2,701,065	22,220,823	17,532,851	23,853,420
Depreciation and amortization charges	2,080,505	2,440,155	1,979,030	12,555,611	14,446,951	11,822,035
Deferred revenue - Firm service agreement	2,389,127	-	-	2,389,127	-	-
Deferred inflows - lease	(4,682)	-	-	(28,093)	-	-
Lease Interest income accrual (non cash)	(6,837)	-	-	(41,024)	-	-
Contribution in aid of construction - mains	37,901	-	15,848	169,079	-	1,065,297
Customer Advances for Construction	21,266	-	26,317	62,577	-	(1,511,835)
Gas Bond Proceeds 2022	-	-	-	-	-	131,387,775
Total funds provided	4,769,474	1,316,129	4,722,260	37,328,101	31,979,802	166,616,691
FUNDS EXPENDED						
Plant additions and replacements	2,385,489	6,142,769	9,373,039	22,376,357	31,557,947	29,915,742
Plant additions and replacements - Cast Iron	2,026,899	1,819,432	1,454,232	7,047,930	9,716,390	6,317,891
Natural gas inventory increase (decrease)	1,415,726	2,038,370	4,653,509	(13,074,923)	(12,333,078)	(2,931,903)
Bond interest - 2018 Expense accrual (non cash)	(73,581)	(73,581)	(78,100)	48,979	48,979	51,987
Lease Interest Accrual	1,660	-	-	277	-	-
Bond Interest Accrual - Gas Bond 2022	(261,243)	(261,243)	(284,887)	713,442	713,442	(854,662)
Total funds expended	5,494,951	9,665,747	15,117,792	17,112,062	29,703,680	32,499,056
Subtotal - Funds Provided less Funds Expended	(725,477)	(8,349,618)	(10,395,532)	20,216,039	2,276,122	134,117,635

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

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JUNE 2023
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	June 2023		June 2022	Six Months 2023		Six Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Bond Project Fund 2022	3,723,491	4,711,008	6,359,985	19,174,861	23,502,846	(111,482,432)
Net Change in Bond Project Fund	3,723,491	4,711,008	6,359,985	19,174,861	23,502,846	(111,482,432)
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	(864,855)	(860,227)	(903,781)	(2,416,654)	(2,389,998)	(2,750,530)
Accounts Receivable - Utility Service	6,082,089	-	1,975,624	9,774,142	-	(8,285,649)
Accounts Receivable - Other	181,636	-	(31,863)	2,355,756	-	2,387,157
Allowance for Uncollectible Accounts	27,959	-	12,632	297,575	-	178,294
Accrued Unbilled Revenue	(1,535,182)	-	(2,099,959)	32,966,925	-	4,165,799
Materials and Supplies	(224,640)	-	24,003	(614,621)	-	(230,645)
Prepayments	217,933	-	199,071	880,481	-	363,966
Other Noncurrent Assets	(485,017)	-	92,901	2,344,052	-	2,129,388
LIABILITY ACCOUNTS						
Accounts Payable	2,823,821	-	919,620	(53,598,729)	-	(18,569,074)
I/Co Payable to Water Department	8,157,246	-	2,420,233	9,437,244	-	(50,581)
Customer Deposits	10,050	-	(2,147)	396,298	-	297,039
Customer Credit Balances	(461,629)	-	5,123,335	(4,051,426)	-	2,067,105
Self Insured Risk Liability	36,178	-	99,250	159,846	-	451,510
Statutory Payments to Municipalities	131,661	-	294,482	(1,080,199)	-	(235,924)
Lease Liability - current	(17,618)	-	-	(105,052)	-	-
Lease Liability - noncurrent	(80,813)	-	-	(76,370)	-	-
Other Liabilities	316,525	-	200,796	1,808,173	-	220,513
All other, net	236,460	-	245,662	1,418,760	-	1,473,972
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH	14,551,804	(860,227)	8,569,861	(103,801)	(2,389,998)	(16,387,662)
Net Increase (Decrease) in Cash	<u>17,549,819</u>	<u>(4,498,837)</u>	<u>4,534,314</u>	<u>39,287,099</u>	<u>23,388,971</u>	<u>6,247,541</u>
Cash - Beginning of Period	161,765,732		129,051,777	140,028,452		127,338,550
Cash - End of Period	<u>179,315,551</u>		<u>133,586,090</u>	<u>179,315,551</u>		<u>133,586,090</u>
Change In Cash - Increase (Decrease)	<u>17,549,819</u>		<u>4,534,314</u>	<u>39,287,099</u>		<u>6,247,541</u>