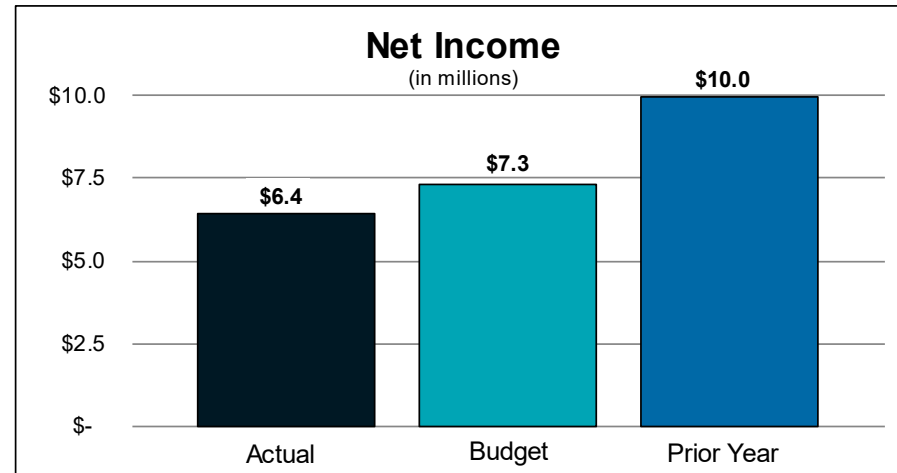
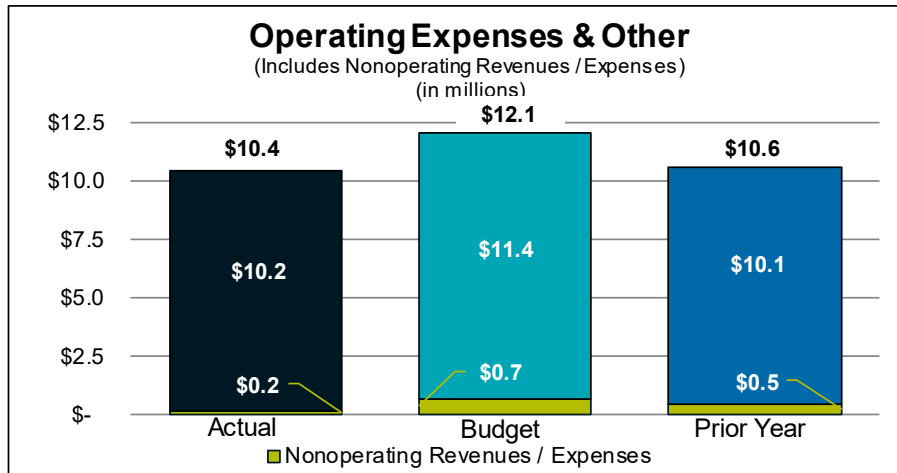
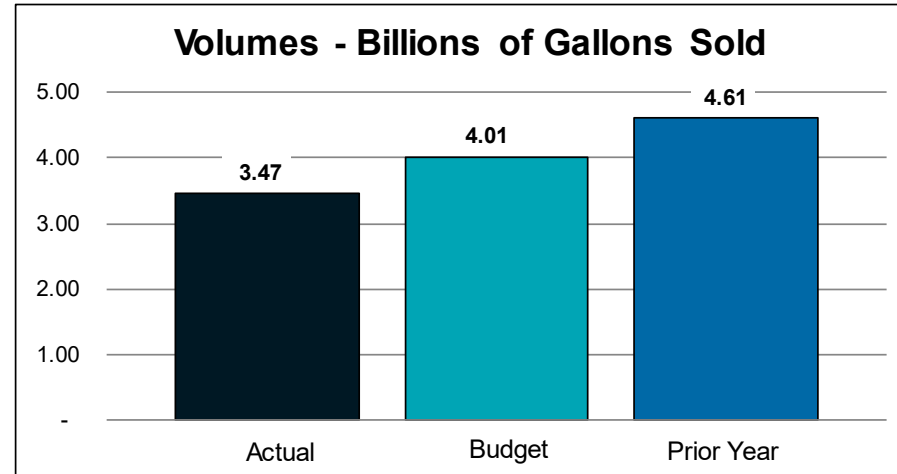
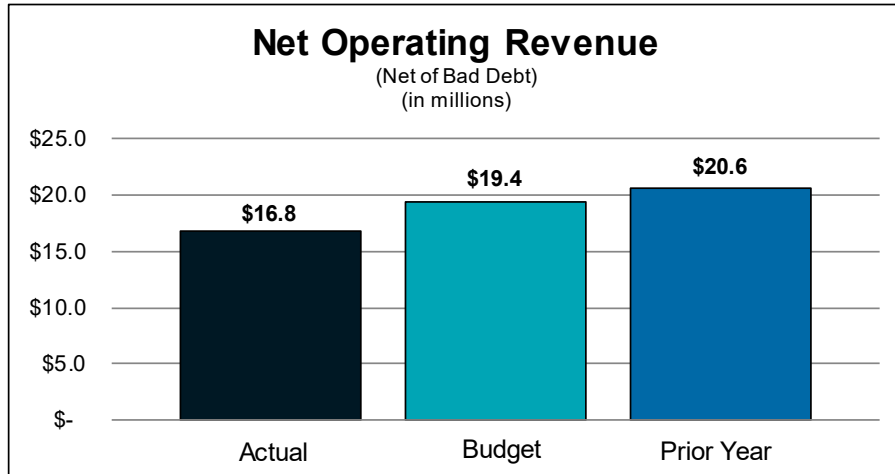


# REPORT ON INCOME & FINANCE

AUGUST 2023

# WATER OPERATIONS

## CURRENT MONTH – AUGUST 2023



# WATER OPERATIONS – EXECUTIVE SUMMARY

## AUGUST 2023 vs. BUDGET

### Revenue:

• August Water sales revenues of \$16.8 million were unfavorable to budget by \$2.6 million, or 13.0%, as follows:

• Decreased metered sales of water due to volumes that were down 13.6% vs. budget due primarily to voluntary water restrictions resulting from the equipment failure occurring at the Florence water treatment plant on July 25, 2023

Millions

\$ (2.4)

• All other non-volume related

\$ (0.2)

### Volumes:

• Water volumes were unfavorable to budget by 13.6%, primarily due to the voluntary water restrictions resulting from the equipment failure occurring at the Florence water treatment plant on July 25, 2023

### Operating Expenses & Other:

• August operating and other expenses of \$10.4 million were favorable to budget by \$1.7 million, or 13.6%, as follows:

• Decreased Depreciation expense (capital spending is \$35.6 million below budget through August)

\$ 0.7

• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields

\$ 0.5

• Decreased Purification Operating expense primarily due to lower chemical expense driven by lower volumes, water quality, and lower than budgeted chemical costs

\$ 0.4

• Decreased Customer Accounting and Collecting expense primarily due to lower Credit Card fees, postage and forms and labor due to open positions vs. budget

\$ 0.1

• Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses)

\$ (0.4)

• All other, net

\$ 0.4

### Net Income:

• August's net income of \$6.4 million was unfavorable to budget by \$0.9 million

# WATER OPERATIONS – EXECUTIVE SUMMARY

## AUGUST 2023 vs. PRIOR YEAR

### Revenue:

	<u>Millions</u>
• August Water sales revenues of \$16.8 million were unfavorable to prior year by \$3.8 million, or 18.4%, as follows:	
• Decreased metered sales of water due to volumes that were down 24.9% vs. prior year partially offset with 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%)	\$ (3.6)
• Increased Water Infrastructure Replacement fee revenue primarily due to the rate increase effective January 2, 2023 (\$0.50 per month increase for Residential customers - from \$4.00 per month to \$4.50 per month, with a like percentage increase for all customer classes)	\$ 0.1
• All other non-volume related	\$ (0.3)

### Volumes:

- Water volumes were unfavorable to prior year by 24.9%, primarily due to the voluntary water restrictions resulting from the equipment failure occurring at the Florence water treatment plant on July 25, 2023 and drier weather conditions in the prior year (3.55 inches of precipitation in August 2023 vs. 2.67 inches in August 2022).

### Operating Expenses & Other:

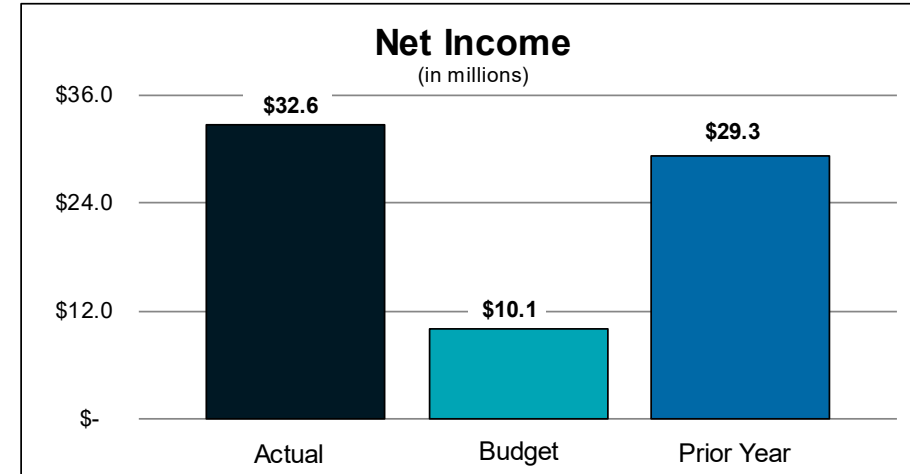
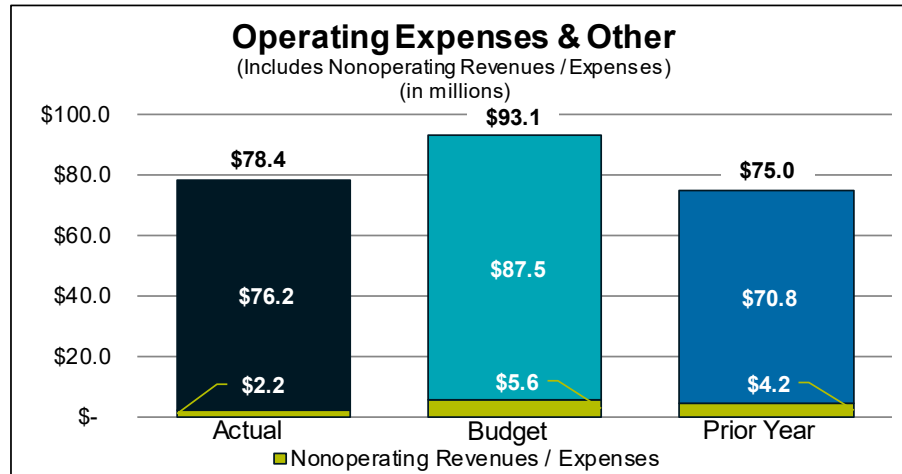
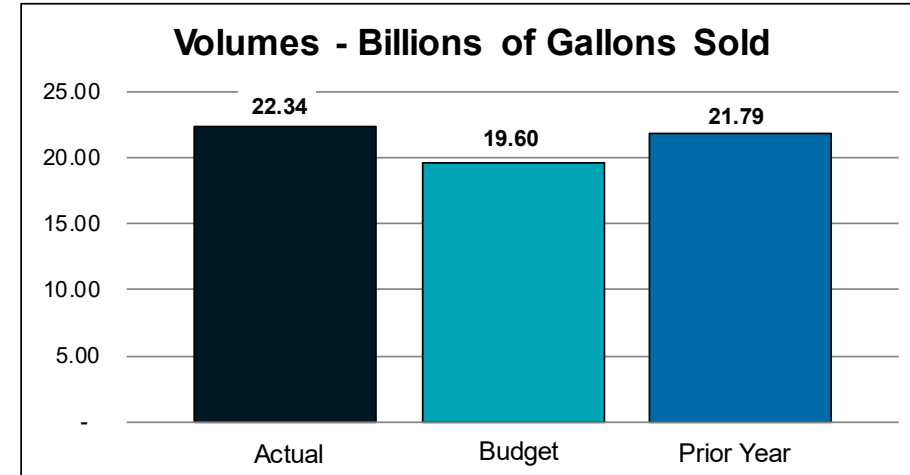
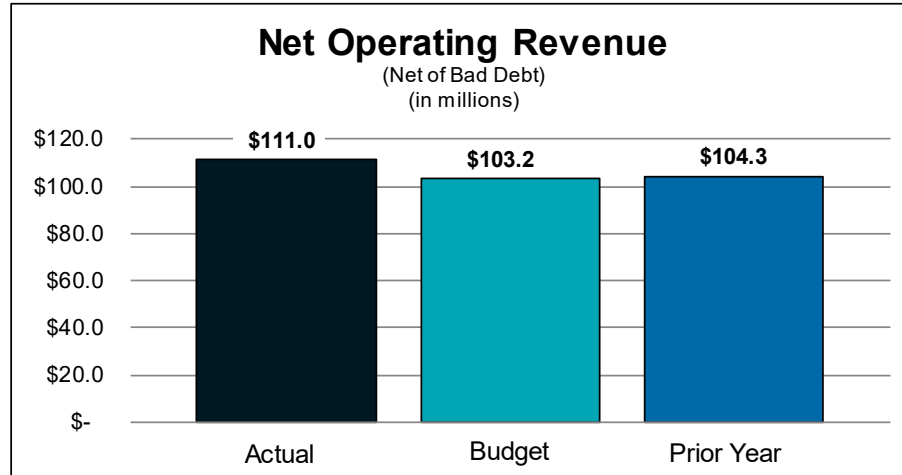
• August operating and other expenses of \$10.4 million were favorable to prior year by \$0.2 million, or 2.2%, as follows:	
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields	\$ 0.5
• Increased Distribution Maintenance expense primarily driven by the timing of hydrant painting	\$ (0.2)
• Increased interest expense due to issuance of 2022 Water Revenue Bonds in October 2022	\$ (0.2)
• All other, net	\$ 0.1

### Net Income:

- August's net income of \$6.4 million was unfavorable to prior year by \$3.6 million.

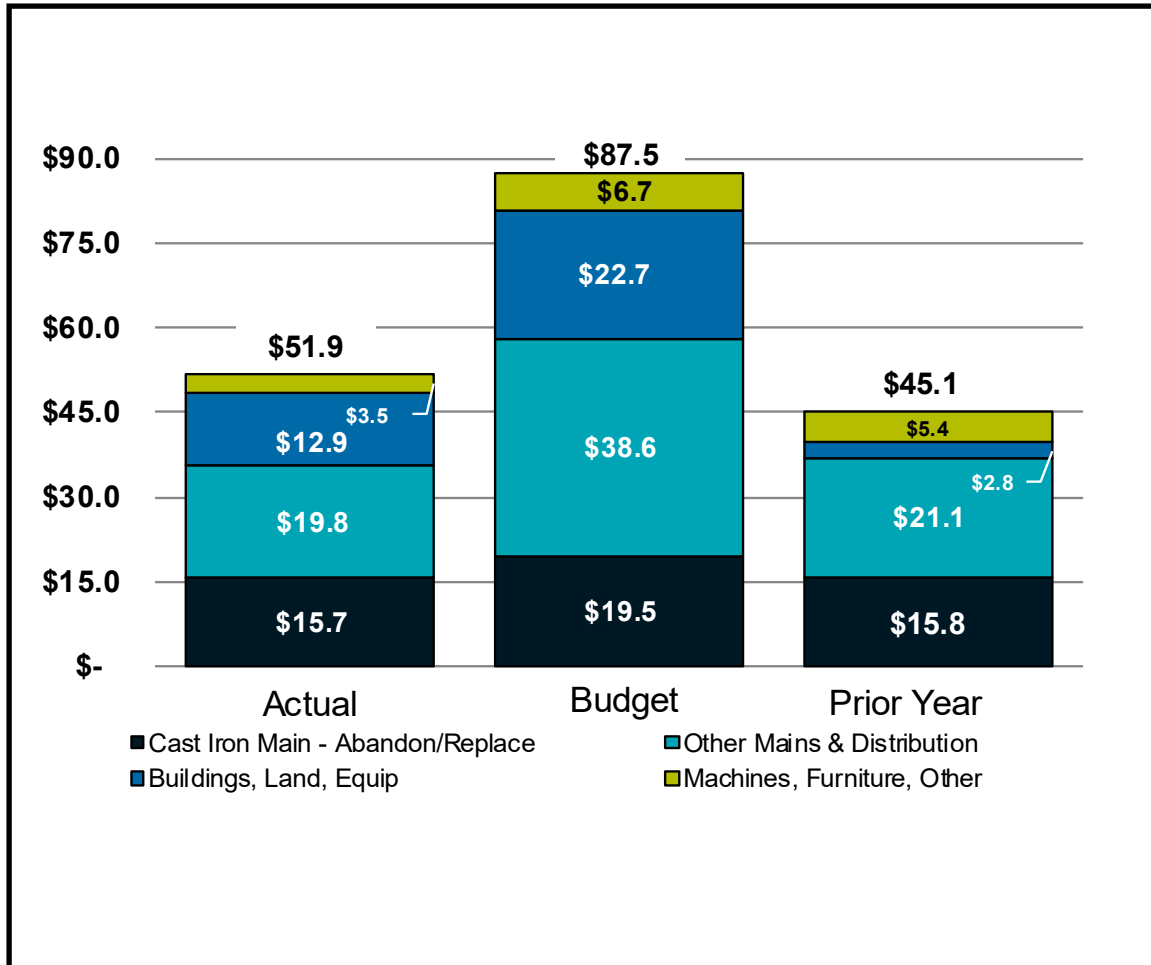
# WATER OPERATIONS

## YEAR-TO-DATE – AUGUST 2023



# WATER CAPITAL EXPENDITURES

## YEAR-TO-DATE AUGUST 2023



- Year-to-date capital expenditures of \$51.9 million were \$35.6 million less than budget, as follows:

	Millions Over (Under) Budget
Platte South - Administration Building Design & Construction (delayed to 2024)	\$ (2.1)
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ (1.6)
Land acquisition for SW Reservoir (timing)	\$ (1.5)
Platte South - New Electrical Building Design (delayed to 2024)	\$ (1.0)
Platte West - Boiler Upgrades (timing)	\$ (0.6)
Walnut Hill Reservoir Roof Removal (timing)	\$ (0.5)
Platte West - Residuals Handling Study (delayed to 2024)	\$ (0.5)
Highway 370 Booster Pump - Land Purchase (timing)	\$ (0.5)
Platte South - Site Entrance & Fencing Improvements Design & Construction (delayed to 2024)	\$ (0.3)
Platte South - New Vertical Wells Design (delayed to 2024)	\$ (0.3)
West Dodge Pump Station Design & Construction	\$ 0.4
Buildings, Land & Equipment-All Other	\$ (1.3)
Mains-Cast Iron (timing)	\$ (3.8)
Mains - All other (timing of large development projects)	\$ (18.8)
Construction Machines (timing)	\$ (1.5)
All other, net	\$ (1.7)
<b>Total</b>	<b>\$ (35.6)</b>

# CASH POSITION – WATER DEPARTMENT

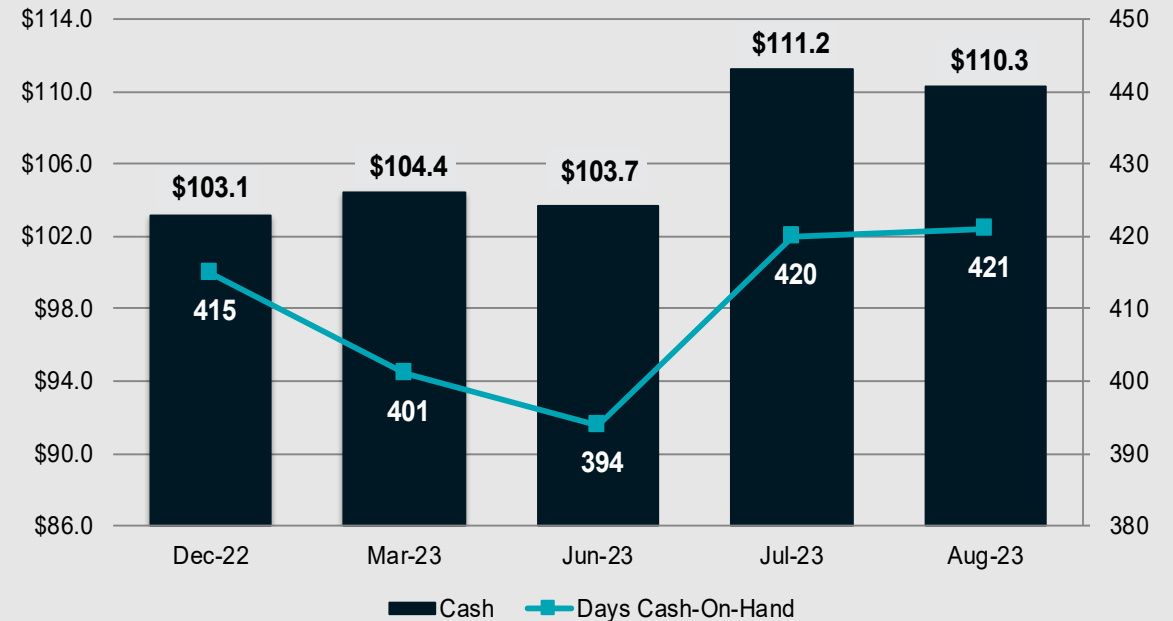
**AUGUST 31, 2023**

- Cash and restricted funds totaled **\$173.0** million; unrestricted cash totaled **\$110.3** million, as depicted below:

(\$ in millions)	12/31/2022	8/31/2023	Change
Cash Per Balance Sheet	\$ 167.4	\$ <b>173.0</b>	\$ 5.6
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 58.4	\$ 45.3	\$ (13.1)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.7	\$ 14.2	\$ 11.5
Bond Reserve Fund - Deposit in Lieu of Insurance (2012 bonds)	\$ 3.0	\$ 3.0	\$ 0.0
Platte West Environmental Fund	\$ 0.2	\$ 0.2	\$ 0.0
Subtotal Restricted Cash	\$ 64.3	\$ 62.7	\$ (1.6)
<b>Unrestricted Cash</b>	<b>\$ 103.1</b>	<b>\$ <b>110.3</b></b>	<b>\$ 7.2</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.7	\$ 5.3	\$ (2.4)
Sewer Fees Collected but not Remitted	\$ 18.0	\$ 20.4	\$ 2.4
Customer Advances for Construction*	\$ 29.6	\$ 47.4	\$ 17.8
WIR Funds Collected but not Expended	\$ 33.3	\$ 33.7	\$ 0.4
Cash Reserves	\$ 14.5	\$ 3.5	\$ (11.0)
Days Cash on Hand (Unrestricted Cash)	415	421	6
Cash Required to meet 180 Day Goal	\$ 44.8	\$ 47.2	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 58.3	\$ 63.1	

## Water - Unrestricted Cash

(\$ in millions)

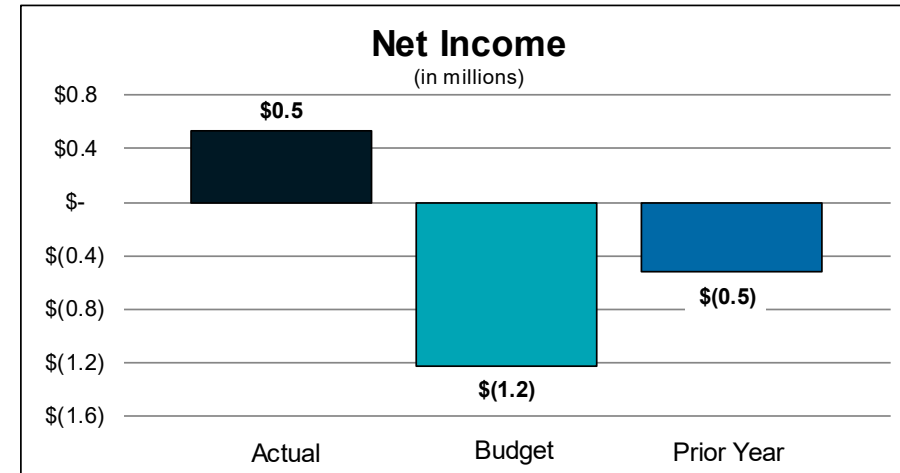
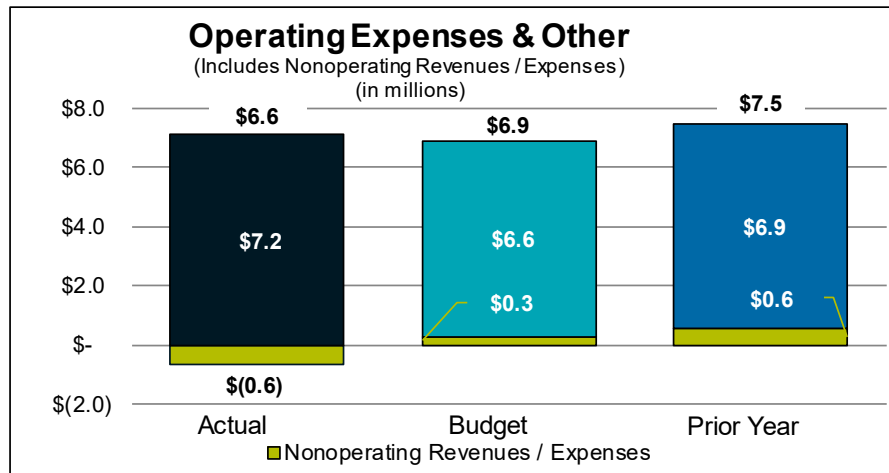
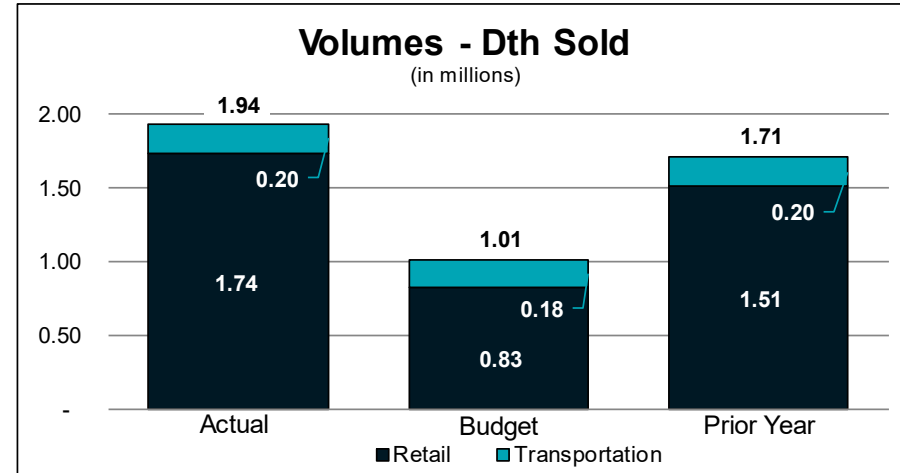
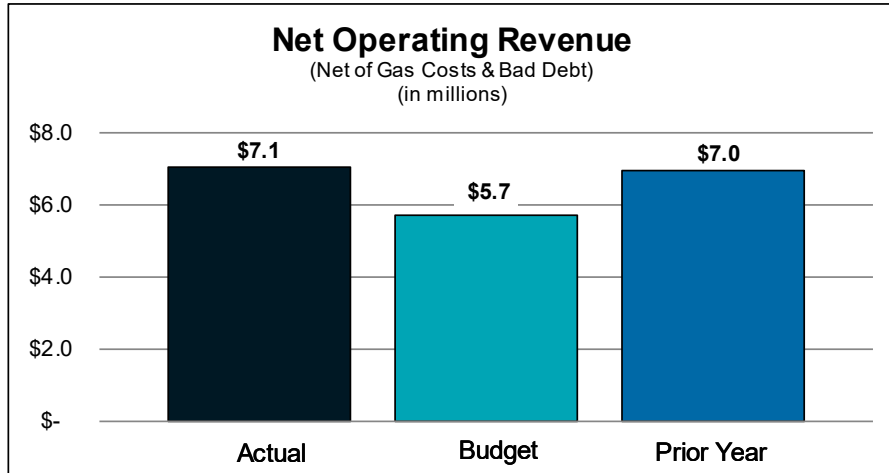


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On August 31, 2023, \$14.2 million has been expended from Cash Reserves for work-in-progress.

\*\*Cash Reserves as of August 31, 2023 were negatively impacted by \$1.5 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in September 2023. (There is a one-month lag between incurring costs and reimbursement.)

# GAS OPERATIONS

## CURRENT MONTH – AUGUST 2023





# GAS OPERATIONS – EXECUTIVE SUMMARY

## AUGUST 2023 vs. BUDGET

### Revenue:

Millions

- August Gas net revenues of \$7.1 million were favorable to budget by \$1.4 million, or 23.8%, as follows:

- Increased net sales revenue due to volumes that were up 91.7% vs. budget
- All other non-volume related

\$	1.3
\$	0.1

### Volumes:

- Gas volumes were favorable to budget by 91.7%, primarily due to higher volumes associated with electric generation

### Operating Expenses & Other:

- August operating and other expenses of \$6.6 million were favorable to budget by \$0.3 million, or 5.9%, 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 \$17.8 million below budget through August)
- Decreased Customer Accounting and Collecting expense primarily due to lower Credit Card fees, postage and forms and labor due to open positions vs. budget
- Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses)
- Increased Production Maintenance expense primarily due to costs associated with the timing of LNG equipment maintenance
- Increased Distribution Maintenance expense primarily due to regulator maintenance and timing of material purchases
- All other, net

\$	0.9
\$	0.4
\$	0.2
\$	(0.7)
\$	(0.1)
\$	(0.1)
\$	(0.3)

### Net Income:

- August's net income of \$0.5 million was \$1.7 million favorable to budget

# GAS OPERATIONS – EXECUTIVE SUMMARY

## AUGUST 2023 vs. PRIOR YEAR

### Revenue:

	<u>Millions</u>
• August Gas net revenues of \$7.1 million were favorable to prior year by \$0.1 million, or 1.3%, as follows:	
• 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
• 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) and increased volumes of 13.3%	\$ (0.1)

### Volumes:

- Gas volumes were favorable to prior year by 13.3%

### Operating Expenses & Other:

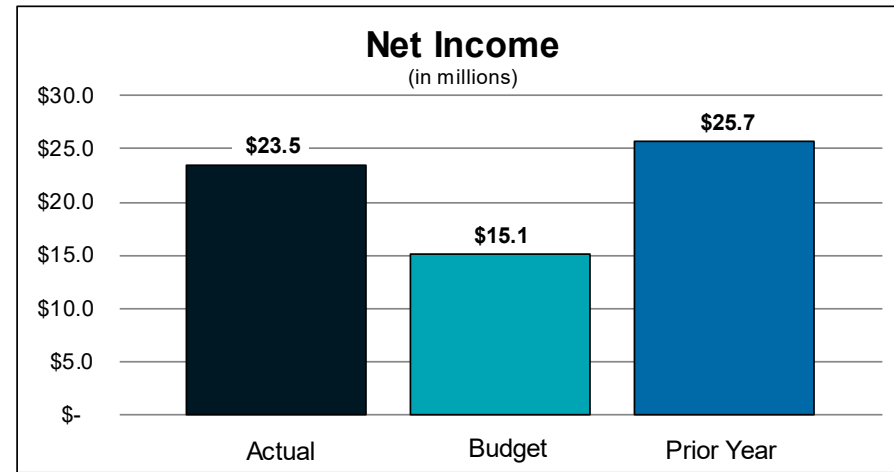
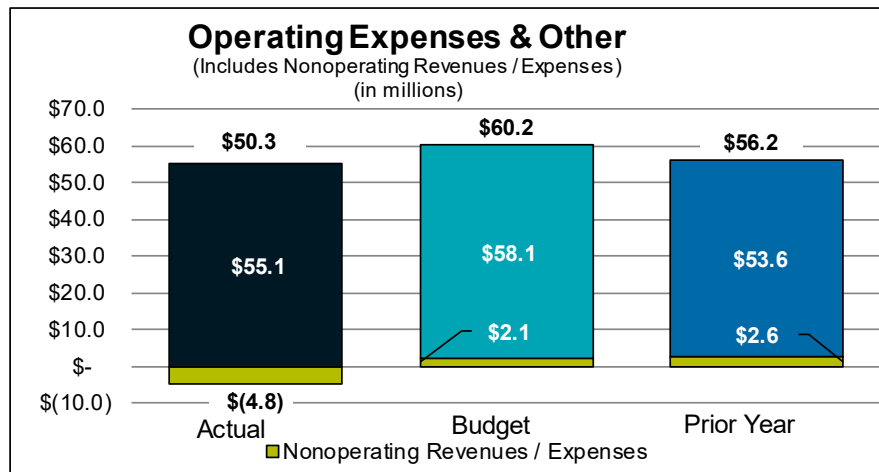
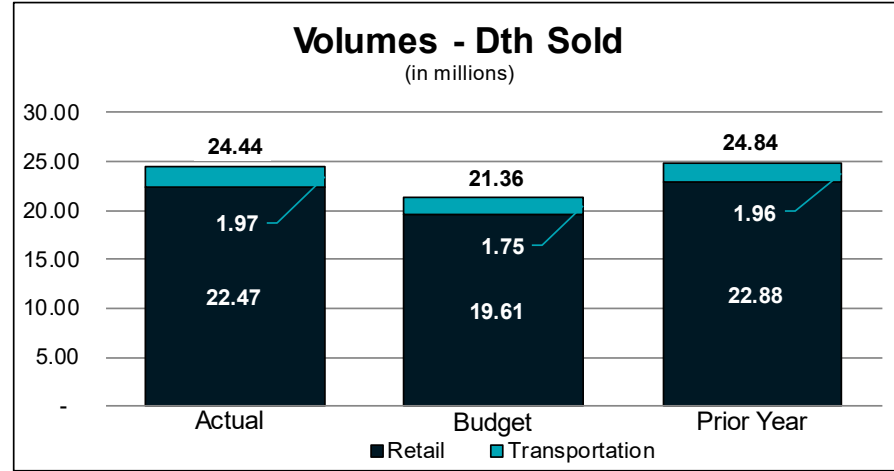
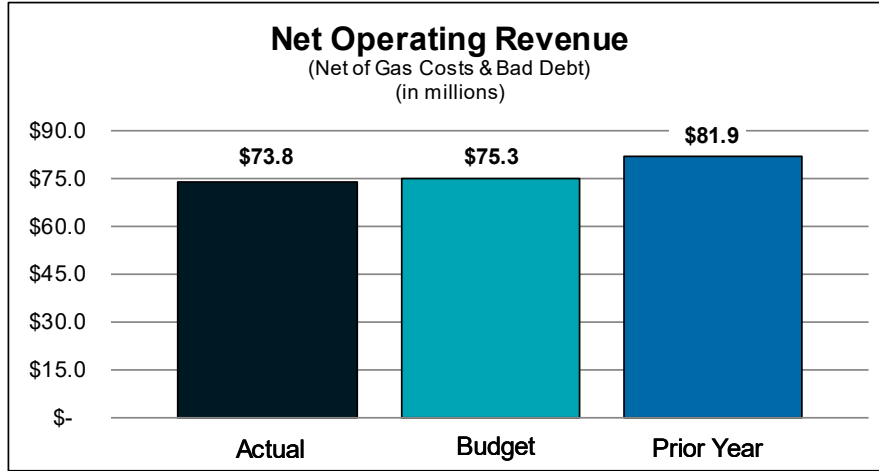
• August operating and other expenses of \$6.6 million was favorable to prior year by \$0.9 million, or 12.9%, as follows:	
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields	\$ 1.2
• All other, net	\$ (0.3)

### Net Income:

- August's net income of \$0.5 million was \$1.0 million favorable to prior year

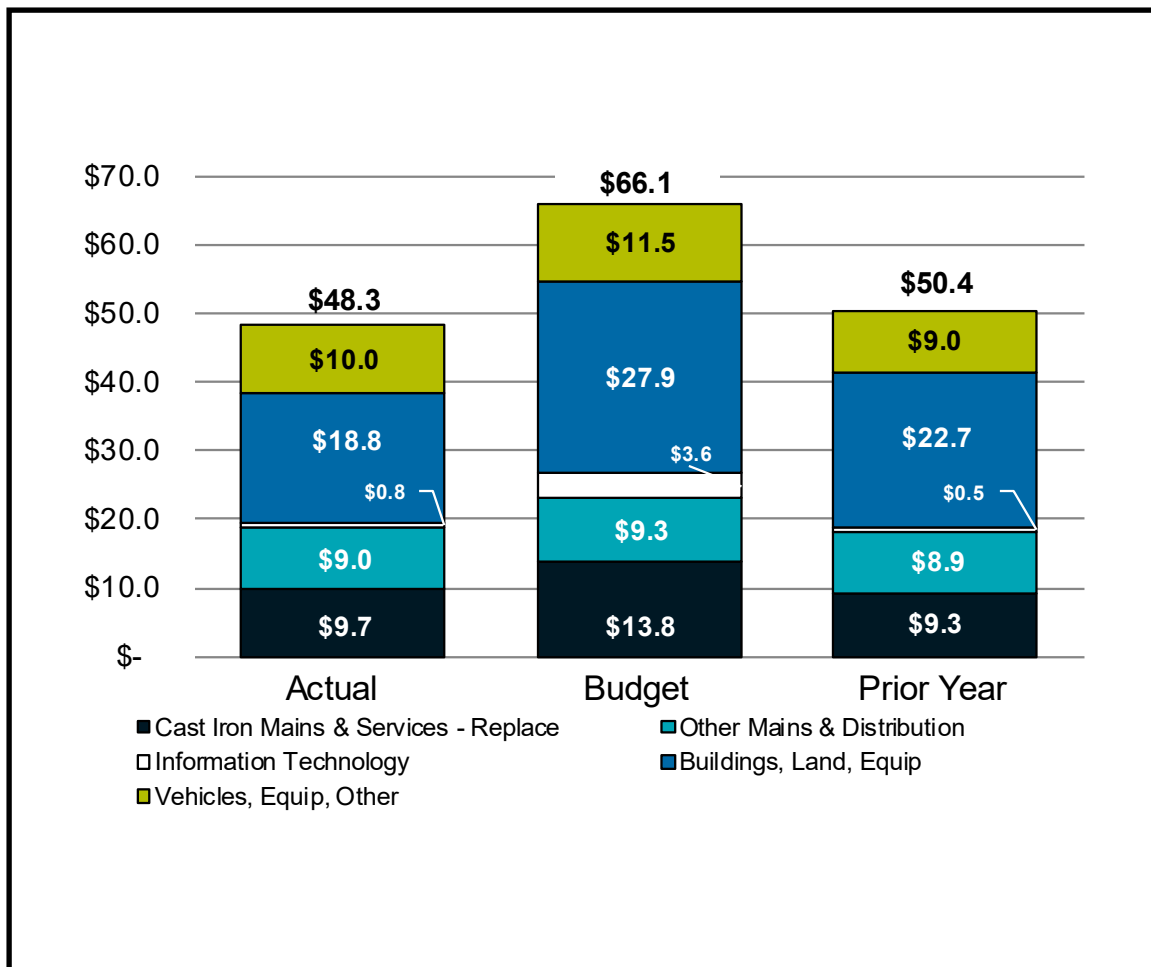
# GAS OPERATIONS

## YEAR-TO-DATE – AUGUST 2023



# GAS CAPITAL EXPENDITURES

## YEAR-TO-DATE AUGUST 2023



• Year-to-date capital expenditures of \$48.3 million were \$17.8 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ (7.2)
Buildings, Land and Equipment - New Construction Center (delayed to 2024)	\$ (3.3)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (delayed to 2024)	\$ (1.6)
Buildings, Land and Equipment - LNG Vaporization Expansion	\$ 4.2
Buildings, Land and Equipment - All Other	\$ (1.2)
Information Technology - Digital Platform Modernization (timing)	\$ (2.0)
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	\$ 0.2
Information Technology - All other	\$ (0.3)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (4.1)
Mains - Other Mains & Distribution	\$ (0.3)
Motor Vehicles (timing)	\$ (3.4)
All Other-Misc.	\$ 1.9
<b>Total</b>	<b>\$ (17.8)</b>

# CASH POSITION – GAS DEPARTMENT

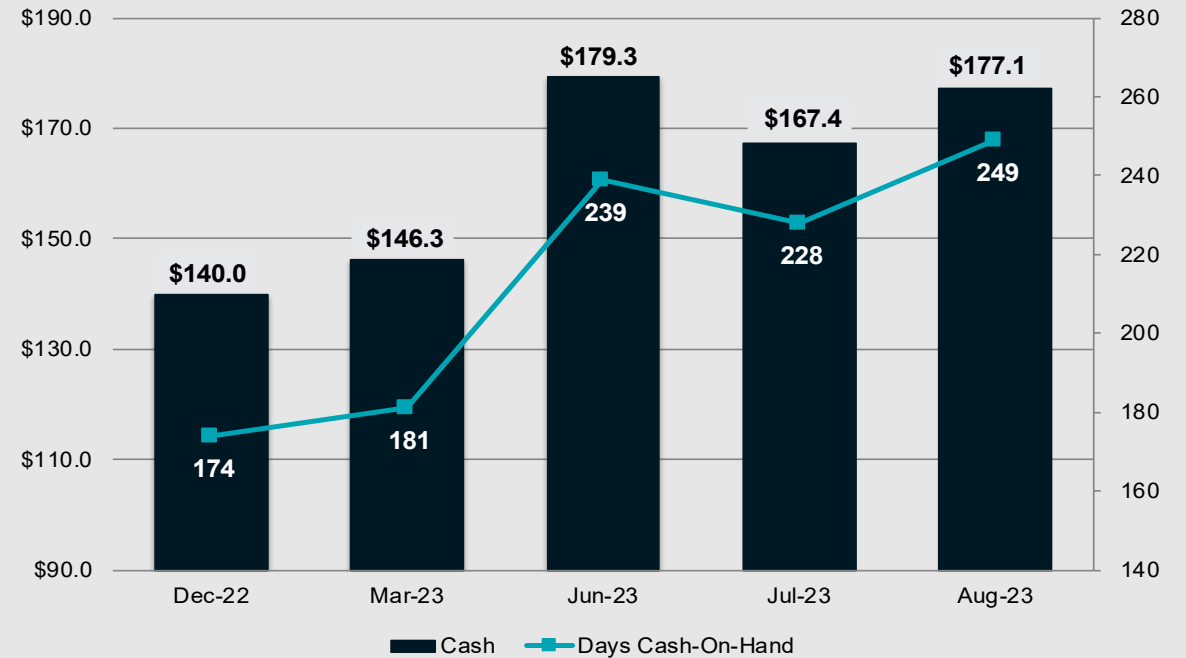
**AUGUST 31, 2023**

- Cash and restricted funds totaled \$230.3 million; unrestricted cash totaled \$177.1 million, as depicted below:

(\$ Millions)	12/31/2022	8/31/2023	Change
Cash per Balance Sheet	\$ 216.3	\$ 230.3	\$ 14.1
Less Restricted Cash:			
2022 Bond Project Funds (Proceeds Remaining)	\$ 75.4	\$ 48.2	\$ (27.2)
Bond Sinking Fund-2018 bonds (To pay interest & principal payments)	\$ 0.9	\$ 5.0	\$ 4.1
Subtotal Restricted Cash	\$ 76.3	\$ 53.2	\$ (23.1)
<b>Unrestricted Cash</b>	<b>\$ 140.0</b>	<b>\$ 177.1</b>	<b>\$ 37.1</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 21.5	\$ 21.9	\$ 0.4
Customer Advances for Construction	\$ 0.2	\$ 0.4	\$ 0.2
Cash Reserves	\$ 118.3	\$ 154.8	\$ 36.5
Days Cash on Hand (Unrestricted Cash)	174	249	75
Cash Required to meet 180 Day Goal	\$ 144.6	\$ 127.9	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ (4.6)	\$ 49.2	

## Gas - Unrestricted Cash

(\$ in millions)

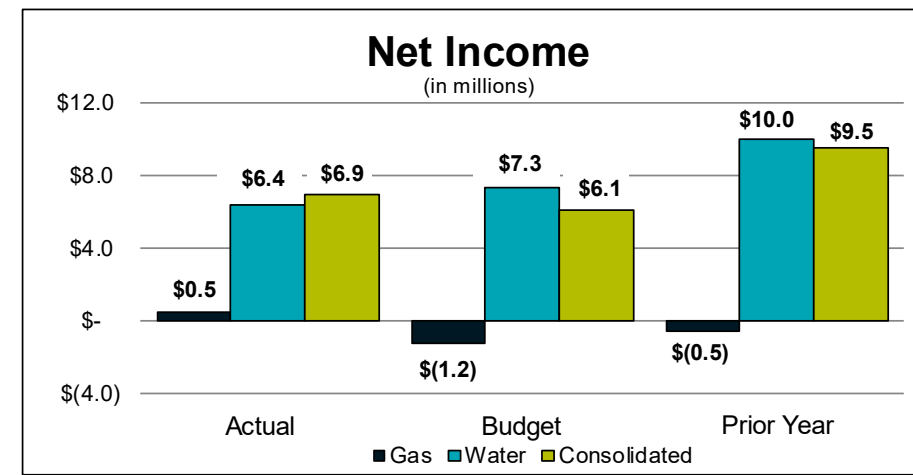
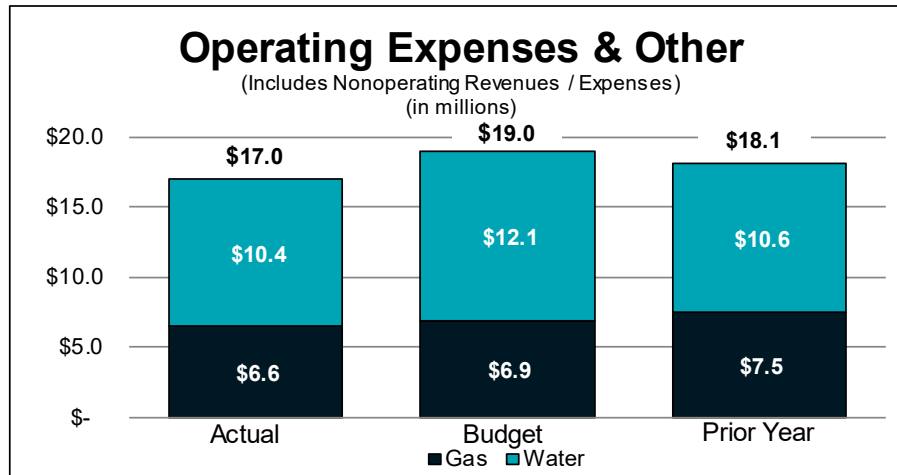
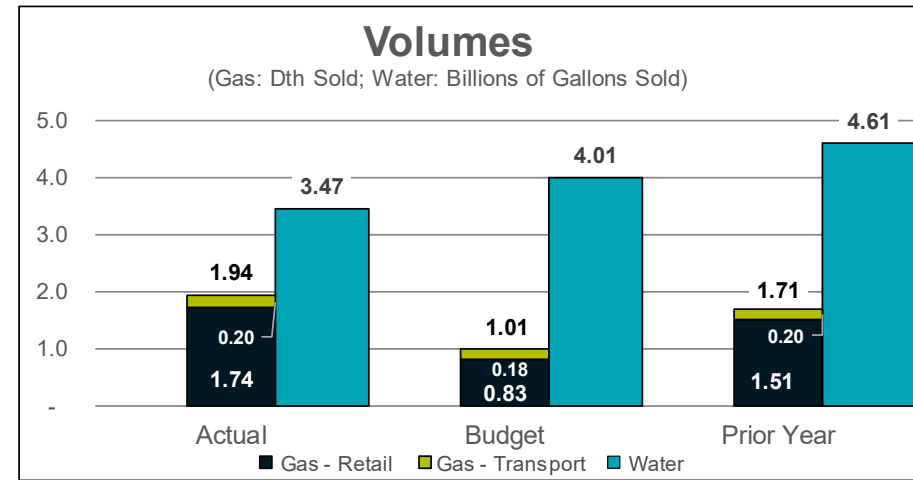
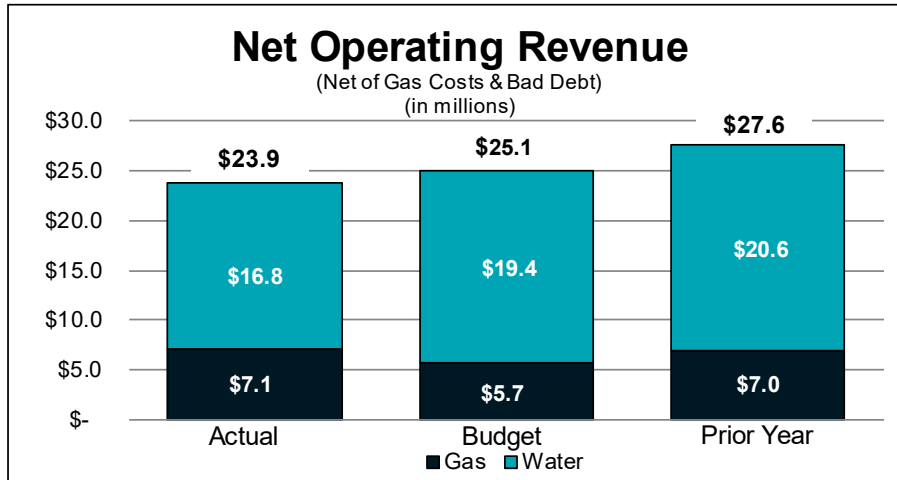


\*Cash Reserves were negatively impacted by \$9.4 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

\*\*Cash Reserves as of August 31, 2023 were negatively impacted by \$7.1 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in September 2023. (There is a one-month lag between incurring costs and reimbursement.)

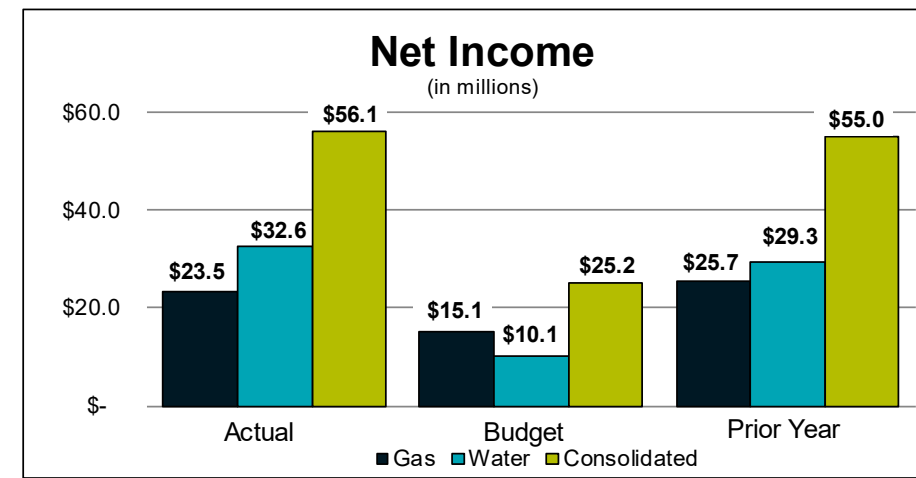
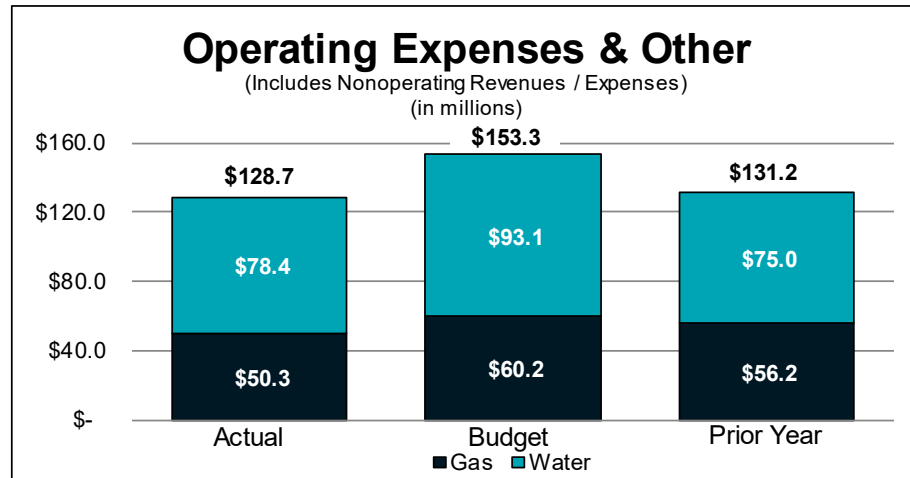
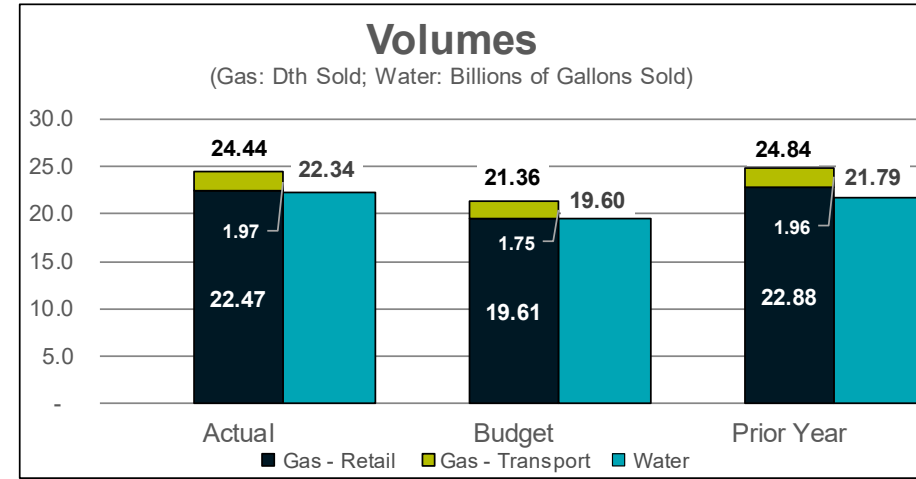
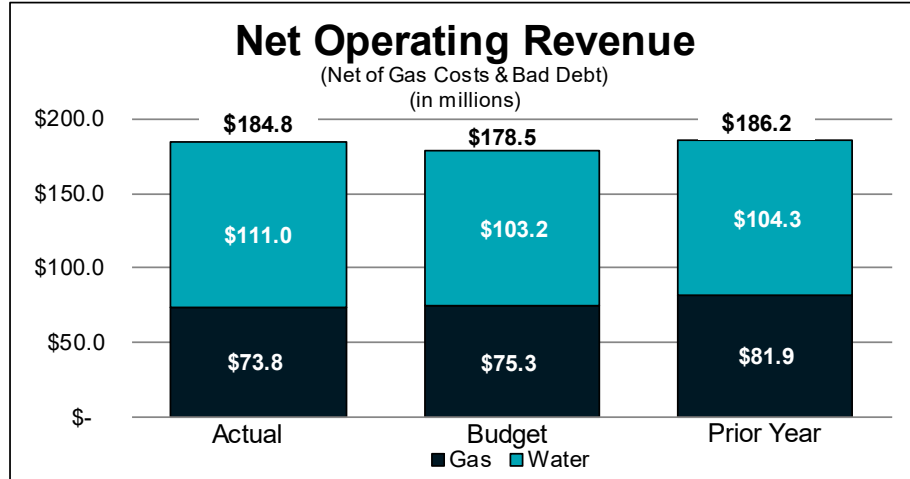
# GAS & WATER COMBINED

## CURRENT MONTH – AUGUST 2023



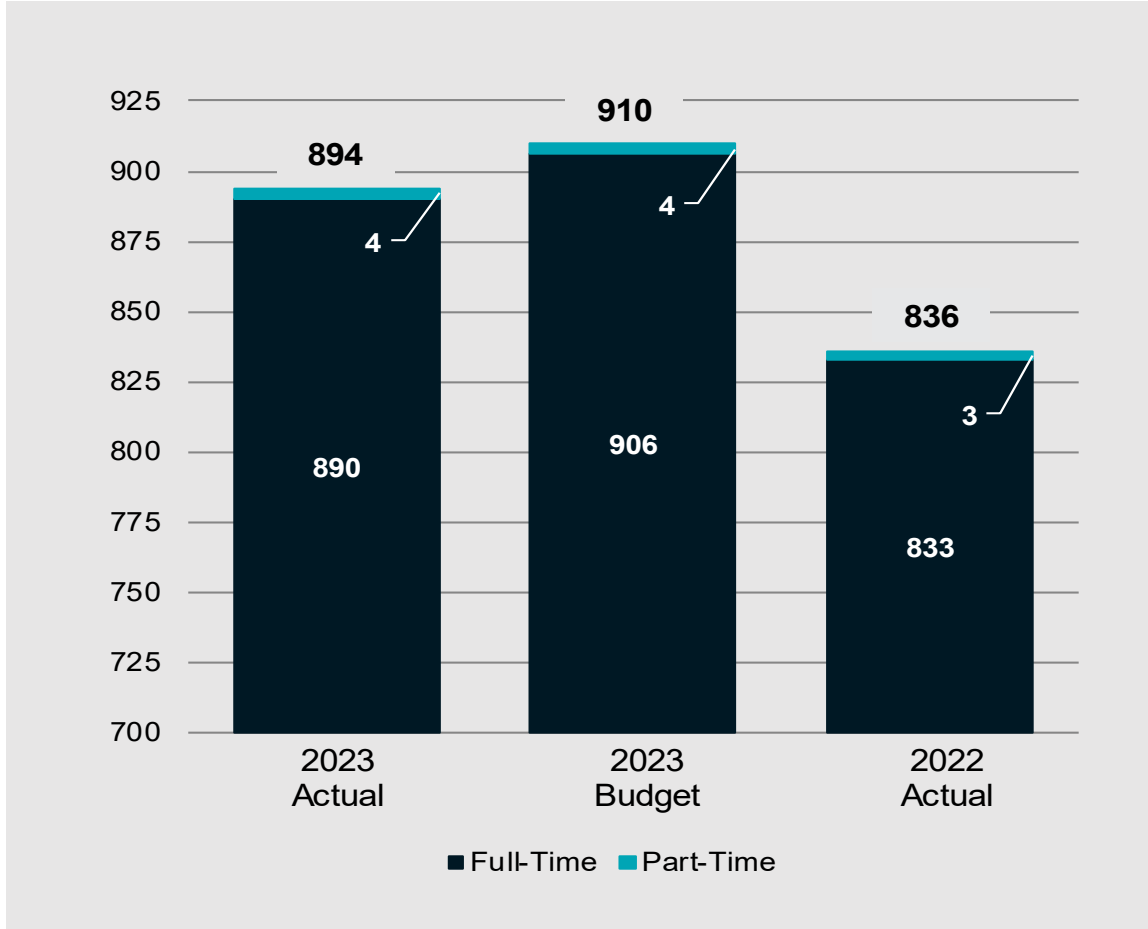
# GAS & WATER COMBINED

## YEAR-TO-DATE – AUGUST 2023



# PERSONNEL

## AS OF AUGUST 31, 2023 GAS & WATER COMBINED

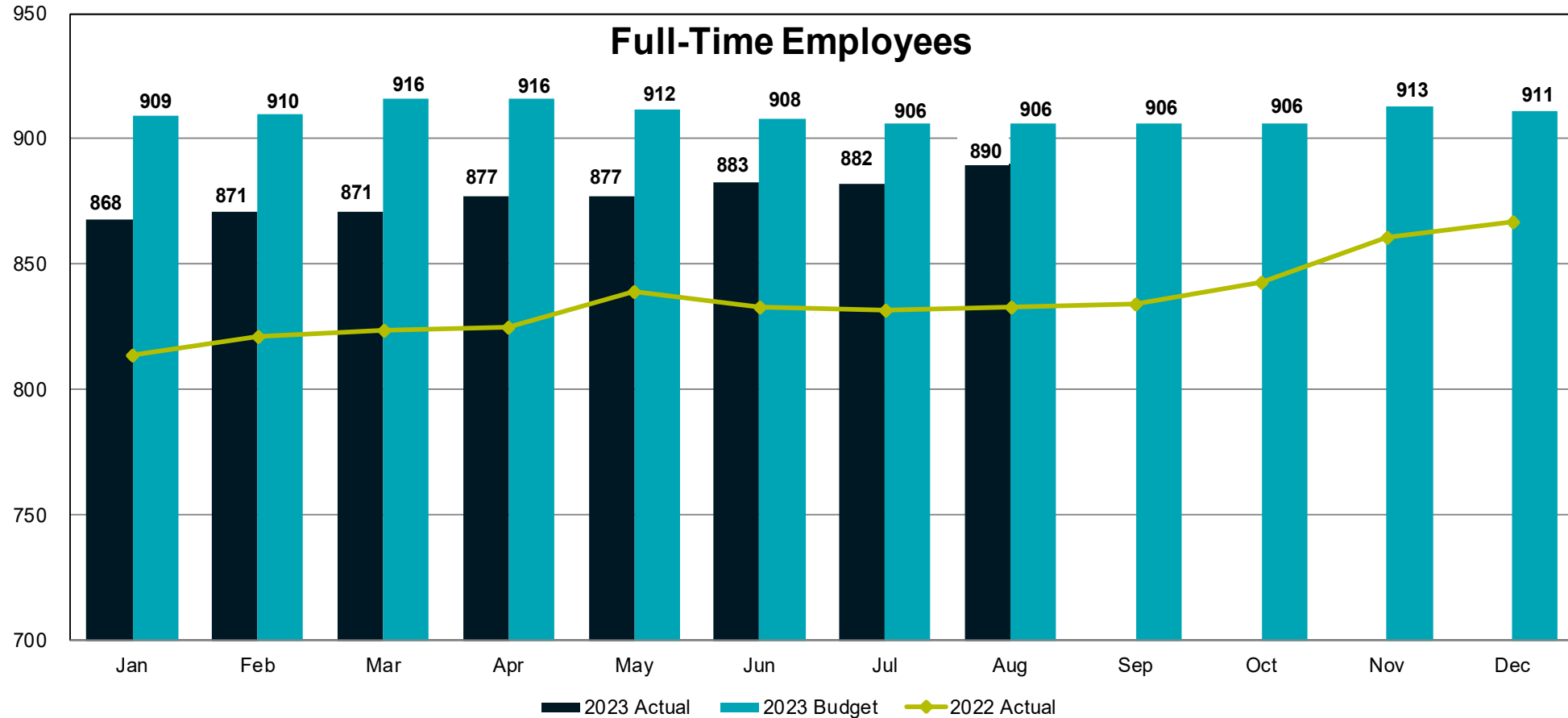


- The active payroll for August was \$7.5 million, compared with \$7.4 million in budget and \$6.6 million in prior year.
- At August 31<sup>st</sup>, there were 890 regular full-time employees, compared with 906 in budget and 833 at August 31, 2022.
- At August 31<sup>st</sup>, there were 4 regular part-time employees, compared with 4 in budget and 3 at August 31, 2022.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.



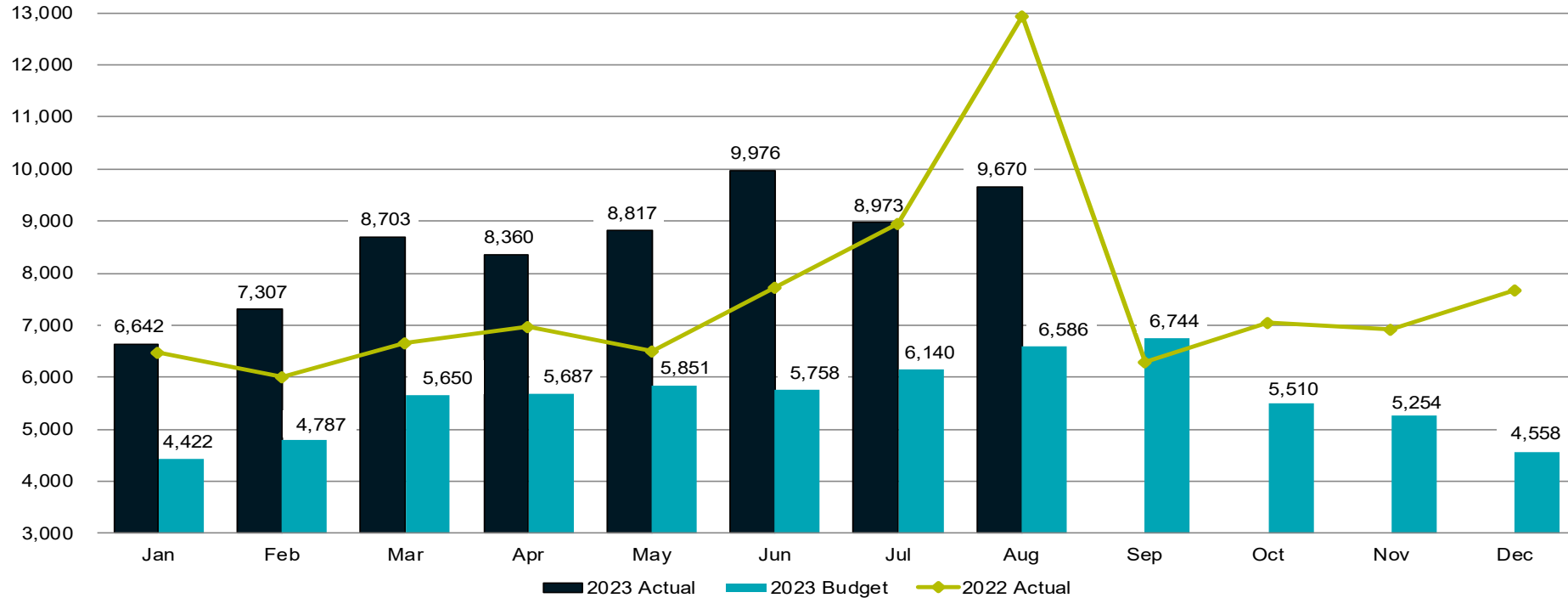
# PERSONNEL TREND

THROUGH AUGUST 2023  
(GAS & WATER COMBINED)



# OVERTIME HOURS TREND

## THROUGH AUGUST 2023 (GAS & WATER COMBINED)



### Month of August

	2023 <u>Actual</u>	2023 <u>Budget</u>	2022 <u>Actual</u>	<u>vs. Budget</u>	<u>vs. 2022</u>
Overtime Hours	9,669.5	6,586.0	12,935.5	(3,083.5)	3,266.0
Overtime Dollars \$	578,430	418,631	471,903	\$(159,799)	\$(106,527)

### Year-To-Date August

	2023 <u>Actual</u>	2023 <u>Budget</u>	2022 <u>Actual</u>	<u>Favorable/(Unfavorable)</u>	
				<u>vs. Budget</u>	<u>vs. 2022</u>
Overtime Hours	68,447.0	44,881.0	62,228.5	(23,566.0)	(6,218.5)
Overtime Dollars \$	4,040,866	2,885,135	3,284,339	\$(1,155,731)	\$(756,527)

# OVERTIME HOURS TREND (continued)

**AUGUST 2023**

**(GAS & WATER COMBINED)**

Overtime hours for the month totaled 9,669.5 as compared with 6,586.0 in budget and 12,935.5 in prior year. Overtime hours were 3,083.5 greater than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Safety, Security & Locating (1)	(1,547.5)
Water Distribution (2)	(679.5)
Construction (3)	(596.5)
Customer Service (4)	(155.5)
Plant Engineering (5)	(154.5)
Field Service (6)	168.5
All other, net	(118.5)
	<u>(3,083.5)</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 due to water main breaks and additional time training new employees
- (4) Increased overtime hours due to open positions while call volumes have remained consistent
- (5) 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)
- (6) Decreased overtime primarily due to reductions in emergency locates for 2nd/3rd shifts and weekend shifts

**METROPOLITAN**  

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**UTILITIES DISTRICT**

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

	Current Month			Current Month				August Year to Date			August 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	\$ 15,116,322	\$ 17,490,650	\$ 18,749,025	(13.57)%	\$ (2,374,328)	(19.38)%	\$ (3,632,703)	\$ 96,992,174	\$ 88,579,627	\$ 91,107,910	9.50 %	\$ 8,412,547	6.46 %	\$ 5,884,264
Infrastructure charge	1,461,454	1,444,300	1,310,470	1.19 %	17,154	11.52 %	150,984	11,402,254	11,483,487	10,151,539	(.71)%	(81,233)	12.32 %	1,250,715
Other	259,886	418,384	569,518	(37.88)%	(158,498)	(54.37)%	(309,632)	2,653,460	3,110,191	3,046,036	(14.68)%	(456,731)	(12.89)%	(392,576)
Total revenues	16,837,662	19,353,333	20,629,013	(13.00)%	(2,515,671)	(18.38)%	(3,791,351)	111,047,887	103,173,305	104,305,485	7.63 %	7,874,583	6.46 %	6,742,402
Revenue Deductions														
Operating & Maintenance	8,590,705	9,026,652	8,515,740	(4.83)%	(435,947)	.88 %	74,965	63,574,586	69,725,684	58,579,566	(8.82)%	(6,151,099)	8.53 %	4,995,020
Other	1,641,765	2,336,960	1,657,790	(29.75)%	(695,195)	(.97)%	(16,026)	12,631,189	17,774,150	12,245,480	(28.94)%	(5,142,960)	3.15 %	385,710
Total expenses	10,232,470	11,363,611	10,173,530	(9.95)%	(1,131,142)	.58 %	58,940	76,205,775	87,499,834	70,825,046	(12.91)%	(11,294,059)	7.60 %	5,380,729
Other Expense (Income)	189,676	695,120	478,346	(72.71)%	(505,444)	(60.35)%	(288,670)	2,214,339	5,572,485	4,220,432	(60.26)%	(3,358,146)	(47.53)%	(2,006,094)
Net Income (Loss)	\$ 6,415,516	\$ 7,294,602	\$ 9,977,137	(12.05)%	\$ (879,086)	(35.70)%	\$ (3,561,621)	\$ 32,627,774	\$ 10,100,986	\$ 29,260,007	223.02 %	\$ 22,526,788	11.51 %	\$ 3,367,766
Thousands of gallons sold	3,466,639	4,012,730	4,614,676	(13.61)%	(546,091)	(24.88)%	(1,148,037)	22,339,644	19,601,390	21,793,664	13.97 %	2,738,254	2.51 %	545,980
Number of customers	226,723	226,294	224,231	.19 %	429	1.11 %	2,492							
Plant Additions & Replacements	\$ 7,667,969	\$ 11,324,300	\$ 6,747,072	(32.29)%	\$ (3,656,332)	13.65 %	\$ 920,896	\$ 51,920,134	\$ 87,454,939	\$ 45,091,687	(40.63)%	\$ (35,534,805)	15.14 %	\$ 6,828,448

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

	Current Month			Current Month				August Year to Date			August Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		August 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	\$ 10,350,446	\$ 8,966,550	\$ 18,732,886	15.43 %	\$ 1,383,896	(44.75)%	\$ (8,382,440)	\$ 172,863,087	184,262,390	\$ 214,901,047	(6.19)%	\$(11,399,303)	(19.56)%	\$(42,037,959)
(Over)/under gas recovery	25,378	-	177,642		25,378	(85.71)%	(152,263)	(1,777,366)	-	(266,402)		(1,777,366)	567.17 %	(1,510,964)
Infrastructure charge	1,330,110	1,315,887	1,156,113	1.08 %	14,223	15.05 %	173,997	10,431,265	10,519,376	8,991,402	(.84)%	(88,110)	16.01 %	1,439,863
Other	378,789	375,981	398,795	.75 %	2,809	(5.02)%	(20,006)	3,675,629	3,134,479	4,032,424	17.26 %	541,149	(8.85)%	(356,795)
Total revenues, net	12,084,724	10,658,417	20,465,436	13.38 %	1,426,307	(40.95)%	(8,380,712)	185,192,615	197,916,245	227,658,470	(6.43)%	(12,723,630)	(18.65)%	(42,465,855)
Less: Natural gas purchased for resale	5,047,944	4,959,405	13,504,024	1.79 %	88,539	(62.62)%	(8,456,081)	111,790,108	124,880,902	146,102,675	(10.48)%	(13,090,794)	(23.49)%	(34,312,566)
CPEP Rebates	(15,483)	-	-		(15,483)	#DIV/0!	15,483	(364,153)	(2,259,915)	(355,267)		1,895,762	2.50 %	(8,887)
Operating revenues, net of gas cost	7,052,264	5,699,012	6,961,412	23.75 %	1,353,252	1.31 %	90,852	73,766,661	75,295,258	81,911,063	(2.03)%	(1,528,597)	(9.94)%	(8,144,402)
Revenue Deductions														
Operating & Maintenance	5,292,787	4,683,117	4,979,176	13.02 %	609,670	6.30 %	313,611	38,505,080	40,692,520	37,578,758	(5.38)%	(2,187,440)	2.47 %	926,322
Other	1,845,124	1,934,591	1,903,626	(4.62)%	(89,467)	(3.07)%	(58,502)	16,558,107	17,419,587	16,069,587	(4.95)%	(861,480)	3.04 %	488,520
Total operating expenses	7,137,911	6,617,708	6,882,802	7.86 %	520,203	3.71 %	255,109	55,063,187	58,112,107	53,648,345	(5.25)%	(3,048,920)	2.64 %	1,414,842
Other expense (income)	(622,873)	306,953	597,761	(302.92)%	(929,826)	(204.20)%	(1,220,634)	(4,798,467)	2,128,021	2,592,058	(325.49)%	(6,926,488)	(285.12)%	(7,390,524)
Net Income (Loss)	\$ 537,225	\$ (1,225,649)	\$ (519,152)	143.83 %	1,762,875	203.48 %	1,056,377	\$ 23,501,940	\$ 15,055,130	\$ 25,670,660	56.11 %	8,446,810	(8.45)%	(2,168,720)
Total Retail Sales Adjusted for Unbilled Sales	1,731,932	832,070	1,511,747	108.15 %	899,862	14.56 %	220,185	22,475,287	19,608,821	22,876,378	14.62 %	2,866,466	(1.75)%	(401,091)
Total Transportation Sales	204,928	178,148	197,488	15.03 %	26,780	3.77 %	7,440	1,967,863	1,756,098	1,961,355	12.06 %	211,765	.33 %	6,508
Total Sales Adjusted for Unbilled Sales	1,936,860	1,010,218	1,709,235	91.73 %	926,642	13.32 %	227,625	24,443,150	21,364,919	24,837,733	14.41 %	3,078,231	(1.59)%	(394,583)
Heating degree days	-	6	-	(100.00)%	(6)	.00 %	-	3,453	3,592	3,666	(3.87)%	(139)	(5.81)%	(213)
Number of customers	239,655	240,992	238,078	-0.55%	(1,337)	.66 %	1,577							
Plant Additions & Replacements	\$ 10,303,016	\$ 14,864,486	\$ 7,163,069	(30.69)%	(4,561,469)	43.84 %	\$ 3,139,947	\$ 48,255,184	\$ 66,084,337	\$ 50,376,142	(26.98)%	\$(17,829,152)	(4.21)%	\$ (2,120,958)

## 2023 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2022	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
<b>WATER</b>															
Water Infrastructure Revenue	\$196,406,326	1,358,362	1,388,176	1,445,845	1,423,531	1,434,685	1,488,557	1,401,644	1,461,454	1,445,193	1,441,557	1,440,117	1,440,468	\$17,169,589	\$213,575,915
Water Infrastructure Revenue - Commodity	\$39,504,966	643,627	574,985	665,074	604,118	981,700	2,134,678	2,128,393	1,854,887	1,824,531	1,392,227	698,956	649,240	\$14,152,416	\$53,657,382
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$159,495,051	967,434	967,099	2,561,063	1,571,100	2,954,217	2,742,960	1,494,974	2,416,705	1,276,430	1,320,164	925,000	867,457	\$20,064,602	\$179,559,653
Abandonments - approximate	\$5,399,109	12,043	102,028	133,914	5,819	6,598	103,415	37,273	127,647	58,513	58,513	58,513	58,513	\$762,787	\$6,161,896
Service Reconnections W-3	\$34,714,698	39,691	592,350	739,317	338,863	515,474	837,498	328,420	642,317	655,356	650,573	651,495	656,297	\$6,647,650	\$41,362,348
Infrastructure Integrity	\$1,761,572	27,730	26,303	48,707	43,950	44,160	47,486	44,673	53,577	40,516	42,612	45,931	41,375	\$507,019	\$2,268,591
Water Main Condition Assessment***	\$1,200,905	(174,766)	176,635	0	(1,318)	0	0	0	(35,323)	475,058	58	175,058	58	\$615,457	\$1,816,362
<b>TOTAL EXPENDITURES</b>	<b>\$202,571,334</b>	<b>872,130</b>	<b>1,864,415</b>	<b>3,483,000</b>	<b>1,958,413</b>	<b>3,520,449</b>	<b>3,731,359</b>	<b>1,905,341</b>	<b>3,204,923</b>	<b>2,505,872</b>	<b>2,071,919</b>	<b>1,855,996</b>	<b>1,623,698</b>	<b>28,597,515</b>	<b>231,168,849</b>
<b>NET CURRENT YEAR</b>	<b>\$33,269,258</b>	<b>\$1,129,859</b>	<b>\$98,747</b>	<b>(\$1,372,081)</b>	<b>\$69,236</b>	<b>(\$1,104,065)</b>	<b>(\$108,125)</b>	<b>\$1,624,695</b>	<b>\$111,418</b>	<b>\$763,852</b>	<b>\$761,865</b>	<b>\$283,077</b>	<b>\$466,010</b>	<b>\$2,724,489</b>	<b>\$35,993,747</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)</b>															
	33,269,258	34,399,117	34,497,864	33,125,783	33,195,019	32,090,954	31,982,829	33,607,525	33,718,943	34,482,795	35,244,660	35,527,737	35,993,747		
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

\*\*\* Water Main Condition Assessment revised from previous months' reports

## 2023 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

GAS	Actual 2008 - 2022	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
<b>Gas Infrastructure Revenue</b>	\$191,199,265	\$1,226,322	\$1,287,178	\$1,333,779	\$1,308,542	\$1,316,912	\$1,325,433	\$1,302,991	\$1,330,110	\$1,311,963	\$1,314,966	\$1,317,368	\$1,320,314	\$15,695,875	\$206,895,140
<b>GIR Bad Debt</b>	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$157,208)
<b>Gas Dept Bond Offering-Project Fund</b>	\$46,513,072	43,874,824	42,463,566	39,193,774	37,456,025	37,661,466	36,564,104	36,601,223	33,521,520	32,849,645					
<b>Investment Earnings on Project Fund</b>	(\$186,943)	232,336	-103,838	390,829	91,333	-18,413	37,119	154,730	157,961					\$ 942,056	\$755,114
<b>Expenditures</b>															
GCI Mains per G-21	\$115,087,054	381,768	1,018,184	(132,403.00)	560,000	552,280	1,032,917	371,223	1,323,223	1,023,632	1,023,631	1,023,631	1,023,853	\$9,201,939	\$124,288,993
Abandonments - approximate	\$15,762,976	45,799	21,383	4	(871,308)	8,860	(83,531)	14,002	120,946	75,000	75,000	85,000	500,000	(\$8,845)	\$15,754,131
GIR services per G-21	\$91,047,675	288,139	476,968	224,722	1,282,807	368,566	993,981	258,266	701,653	720,800	720,800	720,800	729,600	\$7,487,102	\$98,534,777
GIR service reconnections per G-3	\$22,953,270	39,849	35,765	81,707	107,450	176,062	185,299	186,345	209,900	204,712	229,517	231,373	261,016	\$1,948,995	\$24,902,265
Regulator Stations Infrastructure per G-21	\$691,231	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$691,231
<b>TOTAL EXPENDITURES</b>	\$245,542,206	755,555	1,552,300	174,030	1,078,949	1,105,768	2,128,666	829,836	2,355,721	2,024,144	2,048,948	2,060,804	2,514,469	\$18,629,190	\$264,171,396
<b>NET CURRENT YEAR</b>	(\$54,500,149)	\$470,767	(\$265,122)	\$1,159,748	\$229,593	\$211,144	(\$803,232)	\$473,155	(\$1,025,612)	(\$712,182)	(\$733,982)	(\$743,436)	(\$1,194,156)	(\$2,933,315)	(\$57,433,464)
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)</b>	(\$4,500,149)	(\$4,029,382)	(\$4,294,504)	(\$3,134,756)	(\$2,905,163)	(\$2,694,019)	(\$3,497,252)	(\$3,024,097)	(\$4,049,708)	(\$4,761,890)	(\$5,495,872)	(\$6,239,308)	(\$7,433,464)		
<b>GIR Capital Expenditures Funded by Bond</b>	49,312,893	1,643,594	3,165,954	2,128,578	(114,109)	1,078,949	0	3,234,434	829,836	2,355,721	2,024,144	2,048,948	2,060,804	20,456,854	
<b>Total Funded By Bond (includes E through I above)</b>	\$49,312,893	1,643,594	3,165,954	2,128,578	(114,109)	1,078,949	-	3,234,434	829,836	2,355,721	2,024,144	2,048,948	2,060,804	20,456,854	\$69,769,747
<b>Transfer to 2018 Bond Sinking Fund for Bond Interest &amp; Principal Payments</b>	\$9,708,867	187,474	187,778	188,197	188,526	188,899	188,401	188,811	189,265	187,161	187,161	187,161	187,161	\$2,255,995	\$11,964,862
<b>Transfer to 2022 Bond Sinking Fund for Bond Interest &amp; Principal Payments</b>	\$2,961,296	311,441	311,946	312,637	313,184	313,710	312,522	313,185	313,917	310,957	310,957	310,957	310,957	\$3,746,368	\$6,707,663
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)</b>	(17,857,419)	(16,241,973)	(13,840,865)	(11,053,372)	(11,439,598)	(10,652,115)	(11,956,270)	(8,750,677)	(9,449,634)	(8,304,212)	(7,512,167)	(6,704,773)	(6,336,242)		(6,336,242)
<b>GIR Mains Installed-Qtr (Miles)*</b>				3.50			11.10								
<b>GIR Mains Installed-YTD (Miles)*</b>	53.08			3.50			14.60			14.60			14.60		
<b>Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-Qtr (Miles)*</b>				1.30			6.70								
<b>Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-'</b>	63.12			1.30			8.00			8.00			8.00		
<b>Cast Iron Miles of Main Remaining**</b>	135.26			133.96			127.26			127.26			127.26		

\*Abandonments will lag behind the installed gas main mileage as we wait for service reconnections 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 EIGHT MONTHS ENDING AUGUST 31, 2023 AND 2022**

**A-12a  
AUGUST 2023**

	Month of August			Eight Months Ending August		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ 188,939	\$ 137,847	\$ 140,166	\$ 1,292,632	\$ 1,095,156	\$ 1,081,831
Top level reductions	0	(228,285)	0	0	(1,722,433)	0
	188,939	(90,438)	140,166	1,292,632	(627,277)	1,081,831
Law	86,762	91,712	85,500	697,130	719,967	661,725
Human Resources - Vice President - Savine	113,841	100,229	89,274	769,908	780,458	695,981
Senior Vice President - Mendenhall	200,603	191,941	174,774	1,467,038	1,500,424	1,357,706
Safety, Security & Locating	428,335	340,996	365,132	2,764,968	2,463,659	2,325,909
Vice President - Hunter	428,335	340,996	365,132	2,764,968	2,463,659	2,325,909
Purchasing	64,020	62,854	58,369	500,876	491,294	456,676
Meter Services	221,689	243,798	201,071	1,666,561	1,813,591	1,444,876
Stores	106,876	109,507	106,976	770,481	785,979	681,426
Facilities Management	93,877	94,406	74,998	679,161	673,989	556,547
Vice President - Zellars	486,462	510,565	441,414	3,617,079	3,764,853	3,139,525
Field Services Administration	188,296	198,895	199,876	1,514,505	1,550,394	1,401,397
Field Services	829,485	783,365	758,223	5,913,639	5,934,496	5,647,283
Transportation	116,436	130,405	107,346	826,202	973,483	792,187
Transportation Office	70,229	84,516	71,150	580,123	620,868	532,098
Vice President - Melville	1,204,446	1,197,181	1,136,595	8,834,469	9,079,242	8,372,965
Senior Vice President - Ausdemore	2,119,243	2,048,742	1,943,141	15,216,516	15,307,753	13,838,399
Information Technology - Vice President - Pappali	504,601	585,091	402,126	3,877,689	4,553,003	3,281,253
Business Development	121,807	119,588	105,774	862,713	901,249	700,185
Corporate Communications	66,226	67,673	72,258	498,422	527,419	625,622
Customer Service Administration	31,898	31,061	29,855	254,030	244,765	236,550
Customer Service	272,901	273,450	219,721	1,839,997	2,114,434	1,735,521
Customer Accounting	213,602	194,021	177,590	1,449,618	1,449,643	1,305,207
Branch Delivery	35,964	83,682	75,512	522,307	629,162	524,724
Customer Service	554,365	582,214	502,678	4,065,952	4,438,005	3,802,002
Vice President - Mueller	742,398	769,474	680,710	5,427,087	5,866,674	5,127,809
Senior Vice President - Lobsiger	1,246,999	1,354,565	1,082,836	9,304,776	10,419,677	8,409,062
Rates	22,542	21,439	20,878	177,608	169,474	163,842
Accounting	155,485	154,943	142,977	1,181,924	1,201,177	1,080,184
Senior Vice President - Myers	178,027	176,383	163,855	1,359,532	1,370,650	1,244,026
Gas Operations	54,006	53,518	37,782	436,885	419,153	292,757
Gas Production	184,463	170,031	151,506	1,431,278	1,349,989	1,184,323
Gas Systems Control	51,328	49,504	49,629	423,465	398,199	394,538
Gas Distribution	128,054	136,221	123,355	981,048	1,011,421	900,050
Vice President - Knight	417,851	409,274	362,272	3,272,676	3,178,763	2,771,668
Water Operations	27,406	26,868	24,991	251,702	209,533	197,330
Water Pumping - Florence	265,447	245,216	221,587	1,891,175	1,853,374	1,826,354
Maintenance	239,547	247,401	208,049	1,800,342	1,849,111	1,619,974
Water Distribution	315,288	314,306	264,240	2,298,700	2,355,126	2,013,068
Platte South	113,558	121,999	97,612	876,371	908,489	699,762
Platte West	135,418	145,456	120,705	985,875	1,071,986	998,872
Water Quality	75,398	82,397	72,757	580,709	627,352	541,289
Vice President - Henn	1,172,062	1,183,643	1,009,941	8,684,874	8,874,970	7,896,649
Infrastructure Integrity	123,126	126,826	103,114	804,832	908,150	764,575
Engineering Administration	60,003	54,493	43,831	452,078	427,739	423,665
Plant Engineering	225,777	239,113	189,596	1,737,054	1,830,865	1,884,411
Engineering Design	236,902	294,620	241,300	1,859,708	2,146,792	1,904,613
Vice President - Niiya	645,808	715,052	577,841	4,853,672	5,313,546	4,977,264
Construction	1,352,018	1,392,539	1,168,985	10,330,485	10,356,456	8,455,867
Vice President - Schovanec	1,352,018	1,392,539	1,168,985	10,330,485	10,356,456	8,455,867
Senior Vice President - Langel	3,587,739	3,700,507	3,119,039	27,141,707	27,723,735	24,101,448
Total Payroll	<u>\$ 7,521,550</u>	<u>\$ 7,381,700</u>	<u>\$ 6,623,811</u>	<u>\$ 55,782,201</u>	<u>\$ 55,694,963</u>	<u>\$ 50,032,472</u>

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

**A-12b  
AUGUST 2023**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	6	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	6	-	-	6	-	-	6	-	-
Law	10	-	-	9	-	1	9	-	1
Human Resources - Vice President - Savine	13	1	-	12	-	1	12	-	-
Senior Vice President - Mendenhall	23	1	-	21	-	2	21	-	1
Safety, Security & Locating	38	-	-	34	-	-	34	-	1
Vice President - Hunter	38	-	-	34	-	-	34	-	1
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	34	-	-	36	-	-	34	-	-
Stores	14	-	-	14	-	2	14	-	-
Facilities Management	11	-	-	11	1	3	10	-	-
Vice President - Zellars	66	-	-	68	1	5	65	-	-
Field Services Administration	23	-	-	25	-	-	26	-	-
Field Services	99	-	1	90	-	4	93	-	-
Transportation	19	-	-	19	-	-	17	-	-
Transportation Office	8	-	-	10	-	1	9	-	-
Vice President - Melville	149	-	1	144	-	5	145	-	-
Senior Vice President - Ausdemore	253	-	1	246	1	10	244	-	1
Information Technology - Vice President - Pappal	48	-	4	57	-	4	42	-	2
Business Development	15	-	2	15	-	2	14	-	-
Corporate Communications	6	-	2	6	-	2	8	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	49	-	-	47	-	-	38	-	-
Customer Accounting	31	1	1	28	1	1	28	1	-
Branch Delivery	6	-	-	14	-	-	13	-	-
Customer Service	89	1	1	92	1	1	82	1	-
Vice President - Mueller	110	1	5	113	1	5	104	1	-
Senior Vice President - Lobsiger	158	1	9	170	1	9	146	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	-	-	18	-	-	18	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	1
Gas Distribution	15	-	-	15	-	-	15	-	-
Vice President - Knight	44	-	-	43	-	-	42	-	1
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	32	-	1	32	-	2	29	-	-
Maintenance	29	-	-	29	-	-	27	-	-
Water Distribution	37	-	-	40	-	-	30	-	1
Platte South	13	1	-	14	1	2	12	1	-
Platte West	15	1	-	17	1	2	16	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Henn	137	2	1	143	2	7	125	2	1
Infrastructure Integrity	15	-	2	14	-	7	12	-	2
Engineering Administration	5	-	-	4	-	-	4	-	-
Plant Engineering	27	-	1	28	-	1	25	-	-
Engineering Design	32	-	1	36	-	2	32	-	2
Vice President - Niiya	79	-	4	82	-	10	73	-	4
Construction	171	-	-	176	-	-	157	-	-
Vice President - Schovanec	171	-	-	176	-	-	157	-	-
Senior Vice President - Langel	431	2	5	444	2	17	397	2	6
<b>Total Employees</b>	<b>890</b>	<b>4</b>	<b>16</b>	<b>906</b>	<b>4</b>	<b>39</b>	<b>833</b>	<b>3</b>	<b>10</b>

A-12b

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

**A-12b  
AUGUST 2023**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	6	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	6	-	-	6	-	-	6	-	-
Law	10	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	11	-	-	10	-	-	10	-	-
Senior Vice President - Mendenhall	21	-	-	19	-	-	19	-	-
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 Services Administration	7	-	-	8	-	-	8	-	-
Field Services	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Transportation Office	3	-	-	4	-	-	3	-	-
Vice President - Melville	10	-	-	12	-	-	11	-	-
Senior Vice President - Ausdemore	40	-	-	42	-	-	40	-	-
Information Technology - Vice President - Pappal	48	-	-	57	-	-	42	-	-
Business Development	8	-	-	8	-	-	7	-	-
Corporate Communications	6	-	-	6	-	-	8	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	7	-	-	6	-	-	5	-	-
Customer Accounting	3	-	-	3	-	-	3	-	-
Branch Delivery	-	-	-	1	-	-	1	-	-
Customer Service	13	-	-	13	-	-	12	-	-
Vice President - Mueller	27	-	-	27	-	-	27	-	-
Senior Vice President - Lobsiger	75	-	-	84	-	-	69	-	-
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	9	-	-	8	-	-	8	-	-
Maintenance	3	-	-	3	-	-	3	-	-
Water Distribution	4	-	-	4	-	-	3	-	-
Platte South	2	-	-	3	-	-	2	-	-
Platte West	2	-	-	2	-	-	2	-	-
Water Quality	8	-	-	8	-	-	8	-	-
Vice President - Henn	30	-	-	30	-	-	28	-	-
Infrastructure Integrity	4	-	-	3	-	-	3	-	-
Engineering Administration	5	-	-	4	-	-	4	-	-
Plant Engineering	27	-	-	28	-	-	25	-	-
Engineering Design	19	-	-	21	-	-	20	-	-
Vice President - Niiya	55	-	-	56	-	-	52	-	-
Construction	20	-	-	20	-	-	18	-	-
Vice President - Schovanec	20	-	-	20	-	-	18	-	-
Senior Vice President - Langel	120	-	-	121	-	-	112	-	-
Total Employees	275	-	-	285	-	-	259	-	-

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

**A-12b  
AUGUST 2023**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	-	-	-	-	-	-	-	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	-	-	-	0	-	-	-	-	-
Law	-	-	-	-	-	1	-	-	1
Human Resources - Vice President - Savine	2	1	-	2	-	1	2	-	-
Senior Vice President - Mendenhall	2	1	-	2	-	2	2	-	1
Safety, Security & Locating	25	-	-	21	-	-	22	-	1
Vice President - Hunter	25	-	-	21	-	-	22	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	31	-	-	33	-	-	31	-	-
Stores	12	-	-	12	-	2	12	-	-
Facilities Management	6	-	-	6	1	3	5	-	-
Vice President - Zellars	49	-	-	51	1	5	48	-	-
Field Services Administration	16	-	-	17	-	-	18	-	-
Field Services	99	-	1	90	-	4	93	-	-
Transportation	19	-	-	19	-	-	17	-	-
Transportation Office	5	-	-	6	-	1	6	-	-
Vice President - Melville	139	-	1	132	-	5	134	-	-
Senior Vice President - Ausdemore	213	-	1	204	1	10	204	-	1
Information Technology - Vice President - Pappal	-	-	4	-	-	4	-	-	2
Business Development	7	-	2	7	-	2	7	-	-
Corporate Communications	-	-	2	-	-	2	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	42	-	-	41	-	-	33	-	-
Customer Accounting	28	1	1	25	1	1	25	1	-
Branch Delivery	6	-	-	13	-	-	12	-	-
Customer Service	76	1	1	79	1	1	70	1	-
Vice President - Mueller	83	1	5	86	1	5	77	1	-
Senior Vice President - Lobsiger	83	1	9	86	1	9	77	1	2
Rates	-	-	-	-	-	-	-	-	-
Accounting	6	-	1	6	-	1	6	-	-
Senior Vice President - Myers	6	-	1	6	-	1	6	-	-
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	16	-	-	15	-	-	15	-	-
Gas Systems Control	-	-	-	-	-	-	-	-	1
Gas Distribution	13	-	-	13	-	-	13	-	-
Vice President - Knight	29	-	-	28	-	-	28	-	1
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	23	-	1	24	-	2	21	-	-
Maintenance	26	-	-	26	-	-	24	-	-
Water Distribution	33	-	-	36	-	-	27	-	1
Platte South	11	1	-	11	1	2	10	1	-
Platte West	13	1	-	15	1	2	14	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Henn	107	2	1	113	2	7	97	2	1
Infrastructure Integrity	11	-	2	11	-	7	9	-	2
Engineering Administration	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	1	-	-	1	-	-	-
Engineering Design	13	-	1	15	-	2	12	-	2
Vice President - Niiya	24	-	4	26	-	10	21	-	4
Construction	151	-	-	156	-	-	139	-	-
Vice President - Schovanec	151	-	-	156	-	-	139	-	-
Senior Vice President - Langel	311	2	5	323	2	17	285	2	6
<b>Total Employees</b>	<b>615</b>	<b>4</b>	<b>16</b>	<b>621</b>	<b>4</b>	<b>39</b>	<b>574</b>	<b>3</b>	<b>10</b>

**A-12b**

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

**A-12c  
AUGUST 2023**

	Month of August			Eight Months Ending August		
	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	19.5	15.0	18.5	141.5	109.0	99.5
Human Resources - Vice President - Savine	0.5	13.0	10.5	3.0	82.0	105.5
Senior Vice President - Mendenhall	20.0	28.0	29.0	144.5	191.0	205.0
Safety, Security & Locating	2,252.5	705.0	1,998.0	11,799.0	4,190.0	8,031.5
Vice President - Hunter	2,252.5	705.0	1,998.0	11,799.0	4,190.0	8,031.5
Purchasing	0.0	0.0	0.0	0.0	0.0	5.5
Meter Services	12.5	2.0	0.0	194.0	16.0	1.5
Stores	34.0	15.0	42.0	198.0	120.0	331.0
Facilities Management	34.0	15.0	72.0	395.5	195.0	318.0
Vice President - Zellars	80.5	32.0	114.0	787.5	331.0	656.0
Field Services Administration	330.5	235.0	251.0	2,013.0	1,860.0	1,937.0
Field Services	1,236.0	1,500.0	2,107.5	10,289.0	10,500.0	10,201.5
Transportation	33.5	120.0	91.5	317.5	740.0	361.0
Transportation Office	84.0	83.0	84.5	571.5	666.0	546.5
Vice President - Melville	1,684.0	1,938.0	2,534.5	13,191.0	13,766.0	13,046.0
Senior Vice President - Ausdemore	4,017.0	2,675.0	4,646.5	25,777.5	18,287.0	21,733.5
Information Technology - Vice President - Pappal	13.5	8.0	25.0	191.5	73.0	170.5
Business Development	26.5	0.0	0.0	63.5	0.0	1.0
Corporate Communications	1.5	0.0	0.0	1.5	0.0	0.0
Customer Service Administration	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service	165.5	10.0	0.5	1,911.0	250.0	1,180.0
Customer Accounting	32.0	5.0	187.0	151.0	100.0	1,202.5
Branch Delivery	8.5	15.0	13.5	157.0	120.0	161.0
Customer Service	206.0	30.0	201.0	2,219.0	470.0	2,543.5
Vice President - Mueller	234.0	30.0	201.0	2,284.0	470.0	2,544.5
Senior Vice President - Lobsiger	247.5	38.0	226.0	2,475.5	543.0	2,715.0
Rates	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	0.5	0.0	0.0	5.5	0.0	0.0
Senior Vice President - Myers	0.5	0.0	0.0	5.5	0.0	0.0
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	228.0	150.0	268.5	2,175.0	1,225.0	1,397.0
Gas Systems Control	22.5	5.0	12.0	71.5	65.0	167.0
Gas Distribution	55.5	125.0	163.0	674.5	730.0	700.5
Vice President - Knight	306.0	280.0	443.5	2,921.0	2,020.0	2,264.5
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	157.0	200.0	115.5	1,208.0	1,600.0	909.0
Maintenance	147.5	100.0	85.5	815.5	800.0	669.0
Water Distribution	1,129.5	450.0	1,526.0	8,034.5	3,600.0	6,877.5
Platte South	16.0	25.0	13.5	123.5	200.0	161.0
Platte West	80.5	45.0	175.5	790.0	360.0	678.0
Water Quality	16.0	20.0	0.0	136.0	90.0	138.0
Vice President - Henn	1,546.5	840.0	1,916.0	11,107.5	6,650.0	9,432.5
Infrastructure Integrity	97.5	25.0	77.5	322.0	200.0	194.5
Engineering Administration	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	229.5	75.0	78.5	1,199.5	490.0	797.0
Engineering Design	108.5	125.0	162.0	961.0	1,000.0	1,274.5
Vice President - Niiya	435.5	225.0	318.0	2,482.5	1,690.0	2,266.0
Construction	3,096.5	2,500.0	5,356.5	23,533.0	15,500.0	23,612.0
Vice President - Schovanec	3,096.5	2,500.0	5,356.5	23,533.0	15,500.0	23,612.0
Senior Vice President - Langel	5,384.5	3,845.0	8,034.0	40,044.0	25,860.0	37,575.0
Total Overtime Hours	9,669.5	6,586.0	12,935.5	68,447.0	44,881.0	62,228.5

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

**A-12d  
AUGUST 2023**

	Month of August			Eight Months Ending August		
	2023	2023	2022	2023	2023	2022
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	1,448	985	1,186	9,960	7,223	6,253
Human Resources - Vice President - Savine	27	488	515	155	4,876	5,006
Senior Vice President - Mendenhall	1,475	1,473	1,701	10,115	12,099	11,259
Safety, Security & Locating	135,499	72,734	89,230	694,351	455,114	438,773
Vice President - Hunter	135,499	72,734	89,230	694,351	455,114	438,773
Purchasing	-	-	-	-	-	301
Meter Services	675	108	-	9,966	864	91
Stores	1,934	755	1,678	10,687	6,042	16,404
Facilities Management	1,949	705	2,778	21,546	9,163	14,746
Vice President - Zellars	4,558	1,568	4,456	42,199	16,069	31,542
Field Services Administration	21,831	10,780	13,452	139,059	114,022	121,285
Field Services	81,243	94,230	78,915	663,790	669,033	571,514
Transportation	1,970	7,382	1,013	18,372	45,525	16,825
Transportation Office	5,990	5,759	5,106	42,649	46,207	39,014
Vice President - Melville	111,033	118,151	98,486	863,870	874,786	748,638
Senior Vice President - Ausdemore	251,089	192,453	192,172	1,600,419	1,345,970	1,218,953
Information Technology - Vice President - Pappali	934	668	1,571	13,363	8,354	10,472
Business Development	1,376	-	-	3,263	-	58
Corporate Communications	48	-	-	48	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	7,475	434	22	83,776	10,860	53,079
Customer Accounting	1,476	242	47	7,658	4,841	47,886
Branch Delivery	418	704	260	7,501	5,633	7,180
Customer Service	9,368	1,381	329	98,935	21,334	108,145
Vice President - Mueller	10,793	1,381	329	102,246	21,334	108,203
Senior Vice President - Lobsiger	11,726	2,049	1,900	115,609	29,688	118,675
Rates	-	-	-	-	-	-
Accounting	24	-	-	277	-	-
Senior Vice President - Myers	24	-	-	277	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	15,826	10,776	15,693	149,048	82,616	91,109
Gas Systems Control	1,668	769	836	5,512	4,999	11,874
Gas Distribution	3,659	6,745	4,021	44,885	42,494	38,082
Vice President - Knight	21,153	18,290	20,550	199,445	130,109	141,065
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	11,249	12,278	7,732	81,393	98,224	57,299
Maintenance	10,779	6,237	5,084	59,193	49,896	45,745
Water Distribution	61,281	25,227	47,218	441,524	201,816	341,266
Platte South	1,008	1,462	747	7,383	11,692	9,088
Platte West	5,588	2,758	10,560	52,204	22,061	42,110
Water Quality	978	1,037	-	8,106	4,668	7,514
Vice President - Henn	90,883	48,999	71,341	649,804	388,357	503,022
Infrastructure Integrity	5,296	1,403	3,775	19,472	11,220	10,164
Engineering Administration	-	-	-	-	-	-
Plant Engineering	16,050	4,892	5,212	83,674	31,963	52,764
Engineering Design	6,136	6,374	8,674	52,786	50,990	65,705
Vice President - Niiya	27,482	12,669	17,661	155,932	94,173	128,633
Construction	174,598	142,700	166,578	1,309,262	884,740	1,162,733
Vice President - Schovanec	174,598	142,700	166,578	1,309,262	884,740	1,162,733
Senior Vice President - Langel	314,116	222,657	276,130	2,314,444	1,497,378	1,935,452
Total Overtime Dollars	578,430	418,631	471,903	4,040,866	2,885,135	3,284,339

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF AUGUST 31, 2023 AND JULY 31, 2023**

**W-1  
AUGUST 2023  
Page 1**

ASSETS	August 31 2023	July 31 2023	January 1 2023	Increase (Decrease)	
				One Month	Eight Months
<b>UTILITY PLANT</b>					
Plant in service - At cost	\$ 1,367,678,131	\$ 1,359,824,173	\$ 1,336,765,056	\$ 7,853,958	\$ 30,913,075
Less - Accumulated depreciation	(388,453,794)	(386,615,359)	(373,817,031)	(1,838,435)	(14,636,763)
Net utility plant in service	979,224,337	973,208,814	962,948,025	6,015,523	16,276,312
Construction in progress	88,410,884	89,329,990	70,287,897	(919,105)	18,122,987
Construction materials - at average cost	3,733,793	3,427,493	4,033,090	306,300	(299,297)
Net utility plant	1,071,369,014	1,065,966,296	1,037,269,012	5,402,717	34,100,002
<b>NONCURRENT ASSETS</b>					
2012 Bond Reserve Fund - Restricted	3,088,546	3,081,871	3,041,013	6,675	47,532
2022 Bond Project Fund	45,305,709	45,213,496	58,376,719	92,213	(13,071,011)
Construction/Environmental fund	174,573	174,413	173,509	160	1,064
Lease receivable	840,148	840,240	846,389	(92)	(6,242)
Other non-current assets	1,160,409	1,021,059	1,548,211	139,350	(387,802)
Total noncurrent assets	50,569,384	50,331,078	63,985,842	238,305	(13,416,459)
<b>CURRENT ASSETS</b>					
Cash in treasurer's accounts	110,254,763	111,215,976	103,136,850	(961,213)	7,117,913
Bond sinking fund - restricted	14,217,204	12,111,051	2,718,072	2,106,153	11,499,132
Accounts receivable	2,185,517	2,567,797	3,516,025	(382,280)	(1,330,508)
Accounts receivable - utility service	31,842,739	32,805,738	22,652,529	(962,999)	9,190,210
Allowance for uncollectible accounts	(1,957,398)	(1,893,731)	(1,830,755)	(63,667)	(126,642)
Interdepartmental Receivable from Gas Department	9,948,571	4,400,120	4,170,965	5,548,451	5,777,607
Lease receivable	31,581	31,578	55,637	3	(24,056)
Interest receivable	9,126	7,823	12,410	1,304	(3,284)
Accrued unbilled revenues	7,003,368	8,405,360	4,120,770	(1,401,992)	2,882,598
Materials and supplies - at average cost	7,343,308	6,522,368	5,212,165	820,941	2,131,143
Prepayments	657,999	727,023	350,897	(69,024)	307,103
Total current assets	181,536,780	176,901,103	144,115,565	4,635,677	37,421,215
<b>DEFERRED OUTFLOWS</b>					
Pension	54,670,970	54,670,970	54,670,970	-	-
OPEB	9,192,576	9,192,576	9,192,576	-	-
Debt refund	1,717,017	1,747,361	1,959,771	(30,344)	(242,754)
Total deferred outflows	65,580,563	65,610,907	65,823,317	(30,344)	(242,754)
<b>Total Assets</b>	<b>\$ 1,369,055,740</b>	<b>\$ 1,358,809,385</b>	<b>\$ 1,311,193,736</b>	<b>\$ 10,246,355</b>	<b>\$ 57,862,004</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF AUGUST 31, 2023 AND JULY 31, 2023**

**W-1  
AUGUST 2023  
Page 2**

<b>LIABILITIES AND NET WORTH</b>	<b>August 31</b>	<b>July 31</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>One Month</b>	<b>Eight Months</b>
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	243,995,700	244,116,161	244,957,618	(120,462)	(961,918)
NDEQ Loan - Contact Basin	2,295,022	2,295,022	2,447,082	-	(152,060)
Total long term debt	<u>246,290,722</u>	<u>246,411,183</u>	<u>247,404,700</u>	<u>(120,462)</u>	<u>(1,113,978)</u>
Net pension liability	39,788,717	39,788,717	39,788,717	-	-
Other Post Employment Benefits	37,607,964	37,940,565	39,595,785	(332,601)	(1,987,821)
Total Long Term Liabilities	<u>323,687,403</u>	<u>324,140,465</u>	<u>326,789,202</u>	<u>(453,063)</u>	<u>(3,101,799)</u>
<b>CURRENT LIABILITIES</b>					
Current maturities of revenue bonds	15,220,000	15,220,000	15,220,000	-	-
Current maturities of NDEQ Loans	302,614	302,614	299,618	-	2,996
Accounts payable	8,027,613	7,605,363	10,592,592	422,250	(2,564,979)
Customer deposits-Pioneer Approach Mains	3,486,644	3,603,929	5,342,666	(117,285)	(1,856,022)
Customer Credit Balances	1,885,851	2,039,817	2,390,988	(153,966)	(505,137)
Statutory payments to municipalities	651,609	882,277	707,918	(230,668)	(56,309)
Sewer fee collection due municipalities	29,343,501	26,647,285	24,095,757	2,696,216	5,247,744
Interest accrued on water revenue bonds	2,403,251	1,579,074	1,085,897	824,177	1,317,353
Accrued vacation payable	4,999,234	4,999,234	4,999,234	-	-
Other current liabilities	90	89	88	0	2
Total current liabilities	<u>66,320,407</u>	<u>62,879,682</u>	<u>64,734,758</u>	<u>3,440,725</u>	<u>1,585,648</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	<u>47,357,010</u>	<u>46,590,987</u>	<u>29,567,178</u>	<u>766,023</u>	<u>17,789,832</u>
<b>SELF - INSURED RISKS</b>	<u>6,412,593</u>	<u>6,076,382</u>	<u>4,500,014</u>	<u>336,211</u>	<u>1,912,580</u>
<b>OTHER DEFERRED LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
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	835,412	839,711	869,802	(4,299)	(34,389)
Contributions in aid of construction	377,315,912	377,570,670	370,233,553	(254,758)	7,082,359
	<u>422,585,820</u>	<u>422,844,877</u>	<u>415,537,850</u>	<u>(259,057)</u>	<u>7,047,970</u>
<b>NET POSITION – ACCUMULATED REINVESTED EARNINGS</b>	<u>502,692,508</u>	<u>496,276,992</u>	<u>470,064,734</u>	<u>6,415,516</u>	<u>32,627,774</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<u>1,369,055,740</u>	<u>1,358,809,385</u>	<u>1,311,193,736</u>	<u>10,246,355</u>	<u>57,862,004</u>

**W-1**



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

**W-2  
AUGUST 2023**

	August 2023		August 2022	Eight Months 2023		Eight Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Metered sales of water	\$ 15,116,322	\$ 17,490,650	\$ 18,749,025	\$ 96,992,174	\$ 88,579,627	\$ 91,107,910
Infrastructure charge	1,461,454	1,444,300	1,310,470	11,402,254	11,483,487	10,151,539
Other operating revenues	322,276	455,656	532,026	2,820,489	3,402,210	3,189,936
Total operating revenues	16,900,052	19,390,605	20,591,521	111,214,917	103,465,324	104,449,385
Less: Bad debt expense	(62,390)	(37,272)	37,492	(167,029)	(292,019)	(143,900)
Total operating revenues, net	16,837,662	19,353,333	20,629,013	111,047,887	103,173,305	104,305,485
<b>OPERATING EXPENSES</b>						
Operating expense	5,502,207	5,685,149	5,574,746	40,720,818	44,415,017	37,919,876
Maintenance expense	3,088,498	3,341,502	2,940,994	22,853,768	25,310,668	20,659,690
Depreciation	1,385,426	2,057,110	1,357,477	11,155,582	16,356,877	10,863,787
Other Non-Operating Expense (Income)	-	-	-	(272,293)	-	17,087
Statutory payments & fuel taxes	256,338	279,850	300,313	1,475,607	1,417,273	1,381,693
Interest expense revenue bonds	734,059	734,059	543,964	5,874,249	5,874,249	4,353,486
Interest expense NDEQ Loan	6,494	6,494	7,236	54,189	54,189	60,078
Total revenue deductions	10,973,023	12,104,165	10,724,730	81,861,920	93,428,272	75,255,696
Net revenues	5,864,639	7,249,169	9,904,283	29,185,968	9,745,033	29,049,789
Other Income & Expense - Interest, Invest Earnings & Exp	550,877	45,433	72,853	3,441,806	355,953	210,218
<b>FUNDS PROVIDED</b>						
Net income (loss)	6,415,516	7,294,602	9,977,137	32,627,774	10,100,986	29,260,007
Depreciation and amortization charges	1,559,564	2,281,582	1,485,312	12,403,846	18,018,075	11,892,479
Lead Service Replacement Funding	-	100,000	-	-	800,000	-
Deferred inflows - lease	(4,299)	-	-	(34,389)	-	-
Lease Interest income accrual (non cash)	-	-	-	16,547	-	-
Lease Interest receipt	(1,304)	-	-	(13,263)	-	-
Contribution in aid of construction	442	2,894,552	2,117,997	9,454,053	23,156,419	11,074,044
Contribution in aid of construction - impact fees	450,487	351,100	292,566	3,044,593	1,947,000	3,381,403
Customer Advances for Construction	766,023	-	1,692,470	17,789,832	-	(2,970,781)
Total funds provided	9,186,429	12,921,836	15,565,482	75,288,992	54,022,480	52,637,153
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	5,251,264	9,747,771	3,684,171	36,244,583	67,993,989	29,291,304
Plant additions and replacements-Cast Iron	2,416,705	1,576,529	3,062,901	15,675,552	19,460,950	15,800,383
OPEB - Begin Pre-funding	332,601	-	245,662	1,987,821	-	1,965,296
NDEQ Loan-Contact Basin	-	-	-	149,064	149,064	146,127
Bond Retirement	-	-	-	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(59,787)	(59,787)	(64,712)	(480,072)	(55,350)	(548,347)
Bond Interest - 2012-Payment	-	-	-	424,722	424,722	483,147
Bond Interest - 2015-Expense accrual (non cash)	(351,383)	(351,383)	(387,010)	(2,811,066)	(427,938)	(471,327)
Bond Interest - 2015-Payment	-	-	-	2,383,128	2,383,128	-
Bond Interest - 2018-Expense accrual (non cash)	(86,788)	(86,788)	(92,242)	(694,303)	(127,418)	(135,426)
Bond Interest - 2018-Payment	-	-	-	566,884	566,884	-
Bond Interest - 2022-Expense accrual (non cash)	(236,101)	(236,101)	-	12,517	12,517	-
Bond Interest - 2022-Payment	-	-	-	-	1,901,326	-
NDEQ Interest - Expense accrual (non cash)	(6,494)	(6,494)	(7,236)	(54,189)	(54,189)	(60,078)
NDEQ Interest - Payment	-	-	-	41,201	41,201	45,606
Total funds expended	7,260,016	10,583,747	6,441,534	53,445,842	92,268,885	46,516,685
<b>SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED</b>	<b>1,926,413</b>	<b>2,338,089</b>	<b>9,123,947</b>	<b>21,843,150</b>	<b>(38,246,405)</b>	<b>6,120,468</b>

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

**W-2  
AUGUST 2023**

	August 2023		August 2022	Eight Months 2023		Eight Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Interest on Bond Project Fund	(246,208)	-	(1,493)	(1,989,313)	-	(257,029)
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	-	-	-	-	2,834,629
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	147,321	2,403,750	-	15,012,791	21,881,250	-
Net Change in Bond Project Funds	<u>(98,887)</u>	<u>2,403,750</u>	<u>(1,493)</u>	<u>13,023,478</u>	<u>21,881,250</u>	<u>2,577,601</u>
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Sinking Fund	(2,106,153)		(1,707,319)	(11,499,132)		(9,957,112)
Accounts Receivable	382,280		(112,620)	1,330,508		2,228,037
Accounts Receivable - Utility Service	962,999		(2,187,277)	(9,190,210)		(4,718,439)
Construction/Environmental fund	(160)		(59)	(1,064)		(265)
Allowance for Uncollectible Accounts	63,667		(36,214)	126,642		176,552
I/Co Receivable from Gas Department	(5,548,451)		(10,989,806)	(5,777,607)		(10,548,952)
Lease Receivable	(3)		-	24,056		-
Lease Receivable Noncurrent	92		-	6,242		-
Accrued Unbilled Revenue	1,401,992		778,749	(2,882,598)		(4,121,775)
Materials and Supplies	(820,941)		(3,889)	(2,131,143)		(329,443)
Prepayments	69,024		(635,596)	(307,103)		(276,362)
Other Noncurrent Assets	(139,350)		(5,697)	387,802		288,722
<b>LIABILITY ACCOUNTS</b>						
Accounts Payable	415,756		662,964	(2,577,967)		93,899
Customer Deposits - Pioneer Mains	(117,285)		(247,898)	(1,856,022)		(647,024)
Customer Credit Balances	(153,966)		(408,262)	(505,137)		814,439
Self Insured Risk Liability	336,211		171,604	1,912,580		1,485,135
Statutory Payments to Municipalities	(230,668)		300,313	(56,309)		2,754
Sewer Fee Collection Due Municipalities	2,696,216		2,887,033	5,247,744		1,253,125
All other, net			-	2		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE	<u>(2,788,739)</u>	<u>-</u>	<u>(11,533,975)</u>	<u>(27,748,716)</u>	<u>-</u>	<u>(24,256,709)</u>
Net Increase (Decrease) in Cash	<u>(961,213)</u>	<u>4,741,839</u>	<u>(2,411,520)</u>	<u>7,117,913</u>	<u>(16,365,155)</u>	<u>(15,558,640)</u>
Cash - Beginning of Period	111,215,976		85,651,768	103,136,850		98,798,888
Cash - End of Period	110,254,763		83,240,248	110,254,763		83,240,248
Change In Cash - Increase (Decrease)	<u>(961,213)</u>		<u>(2,411,520)</u>	<u>7,117,913</u>		<u>(15,558,640)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF AUGUST 31, 2023 AND JULY 31, 2023**

**G-1  
AUGUST 2023  
Page 1**

<b>ASSETS</b>	<b>August 31</b>	<b>July 31</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>One Month</b>	<b>Eight Months</b>
<b>UTILITY PLANT</b>					
Plant in service - At Cost	\$ 738,263,340	\$ 736,581,597	\$ 721,035,585	\$ 1,681,743	\$ 17,227,754
Less - Accumulated depreciation	(249,422,707)	(247,658,205)	(239,178,460)	(1,764,501)	(10,244,247)
Right-Of-Use Asset -OPPD Downtown	1,047,211	1,047,211	1,347,737	-	(300,526)
Accumulated Amortization - ROU Asset	(453,791)	(436,338)	(544,551)	(17,454)	90,760
Net utility plant in service	<u>489,434,053</u>	<u>489,534,264</u>	<u>482,660,311</u>	<u>(100,212)</u>	<u>6,773,741</u>
Construction in progress	89,712,184	82,514,066	68,480,230	7,198,118	21,231,954
Construction materials - at average cost	<u>8,489,636</u>	<u>7,453,447</u>	<u>5,635,584</u>	<u>1,036,189</u>	<u>2,854,052</u>
Net utility plant	<u>587,635,873</u>	<u>579,501,777</u>	<u>556,776,125</u>	<u>8,134,096</u>	<u>30,859,747</u>
<b>NONCURRENT ASSETS</b>					
Bond Project Fund	48,171,473	53,750,637	75,355,264	(5,579,164)	(27,183,790)
Lease receivable	2,673,904	2,673,904	2,673,904	-	-
Other Non-Current Assets	<u>86,632</u>	<u>515,137</u>	<u>3,447,422</u>	<u>(428,505)</u>	<u>(3,360,790)</u>
Total noncurrent assets	<u>50,932,009</u>	<u>56,939,678</u>	<u>81,476,590</u>	<u>(6,007,669)</u>	<u>(30,544,580)</u>
<b>CURRENT ASSETS</b>					
Cash & Short Term Investments	177,115,440	167,429,229	140,028,452	9,686,211	37,086,989
Bond Sinking Fund - Restricted	5,045,815	4,177,077	893,724	868,739	4,152,092
Accounts receivable - utility service	17,756,907	21,635,923	35,854,936	(3,879,016)	(18,098,029)
Accounts receivable - other	74,449	(54,680)	2,951,626	129,129	(2,877,177)
Allowance for doubtful accounts	(3,885,623)	(3,853,568)	(3,526,830)	(32,055)	(358,793)
Lease receivable	17,952	17,952	17,952	-	-
Interest receivable	68,373	61,536	13,675	6,837	54,699
Accrued unbilled revenues	26,850,881	26,824,914	58,026,345	25,968	(31,175,463)
Natural gas in storage	4,537,149	4,524,072	4,433,054	13,077	104,095
Natural gas in pipeline storage	3,218,909	2,291,653	15,425,713	927,255	(12,206,804)
Propane in storage	7,188,270	6,822,294	5,141,555	365,976	2,046,714
Materials and supplies - at average cost	5,531,368	5,377,829	4,795,720	153,539	735,648
Prepayments	2,518,985	2,866,425	3,561,535	(347,440)	(1,042,550)
Total current assets	<u>246,038,876</u>	<u>238,120,656</u>	<u>267,617,456</u>	<u>7,918,221</u>	<u>(21,578,580)</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension	64,267,299	64,267,299	64,267,299	-	-
OPEB	<u>10,809,737</u>	<u>10,809,737</u>	<u>10,809,737</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows	<u>75,077,036</u>	<u>75,077,036</u>	<u>75,077,036</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u><b>\$ 959,683,794</b></u>	<u><b>\$ 949,639,147</b></u>	<u><b>\$ 980,947,207</b></u>	<u><b>\$ 10,044,648</b></u>	<u><b>\$ (21,263,412)</b></u>

**G-1**

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF AUGUST 31, 2023 AND JULY 31, 2023**

**G-1  
AUGUST 2023  
Page 2**

<b>LIABILITIES AND NET WORTH</b>	<b>August 31</b>	<b>July 31</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>One Month</b>	<b>Eight Months</b>
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt - Revenue Bonds Net of Disc/Premium	150,020,192	150,147,263	151,036,754	(127,070)	(1,016,562)
Lease liability	414,362	432,446	555,537	(18,085)	(141,176)
Net pension liability	46,608,564	46,608,564	46,608,564	-	-
Net OPEB liability	46,632,328	46,299,727	44,644,507	332,601	1,987,821
Total noncurrent liabilities	<u>243,675,446</u>	<u>243,488,000</u>	<u>242,845,362</u>	<u>187,446</u>	<u>830,084</u>
<b>CURRENT LIABILITIES</b>					
Accounts payable	14,040,435	12,873,653	67,224,379	1,166,782	(53,183,944)
Interdepartmental Payable to Water Dept	9,948,571	4,400,120	4,170,965	5,548,451	5,777,607
Current maturities of Revenue Bonds	4,780,000	4,780,000	4,780,000	-	-
Lease liability - current portion	210,308	209,400	284,865	908	(74,557)
Customer deposits	13,895,617	13,815,897	13,353,566	79,720	542,051
Customer credit balances	7,975,322	4,522,403	8,121,170	3,452,919	(145,847)
Deferred revenue - Firm service agreement	2,216,427	2,297,534	-	(81,107)	2,216,427
Statutory payments to municipalities	706,662	1,094,800	2,009,691	(388,138)	(1,303,029)
Accrued interest on leases	-	-	277	-	(277)
Accrued Interest on Revenue Bonds	1,385,682	923,788	461,894	461,894	923,788
Accrued vacation payable	4,851,990	4,851,990	4,851,990	-	-
Total current liabilities	<u>60,011,015</u>	<u>49,769,586</u>	<u>105,258,796</u>	<u>10,241,429</u>	<u>(45,247,781)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>367,444</u>	<u>190,540</u>	<u>208,284</u>	<u>176,904</u>	<u>159,160</u>
SELF - INSURED RISKS	<u>2,343,790</u>	<u>3,373,614</u>	<u>4,248,222</u>	<u>(1,029,824)</u>	<u>(1,904,432)</u>
OTHER LIABILITIES	<u>2,760,911</u>	<u>2,786,802</u>	<u>999,936</u>	<u>(25,892)</u>	<u>1,760,974</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	41,634,702	41,672,661	41,960,602	(37,959)	(325,900)
Pension	30,525,098	30,525,098	30,525,098	-	-
OPEB	22,916,242	22,916,242	22,916,242	-	-
Deferred inflows - lease	2,706,271	2,710,953	2,743,728	(4,682)	(37,457)
Total Deferred Inflows	<u>97,782,313</u>	<u>97,824,954</u>	<u>98,145,670</u>	<u>(42,641)</u>	<u>(363,357)</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>552,742,876</u>	<u>552,205,651</u>	<u>529,240,936</u>	<u>537,225</u>	<u>23,501,940</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 959,683,794</u>	<u>\$ 949,639,147</u>	<u>\$ 980,947,207</u>	<u>\$ 10,044,648</u>	<u>\$ (21,263,412)</u>

**G-1**

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

**G-2  
AUGUST 2023  
Page 1**

	August 2023		August 2022	Eight Months 2023		Eight Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 10,350,446	\$ 8,966,550	\$ 18,732,886	\$ 172,863,087	\$ 184,262,390	\$ 214,901,047
(Over)/under gas recovery	25,378	-	177,642	(1,777,366)	-	(266,402)
Infrastructure charge	1,330,110	1,315,887	1,156,113	10,431,265	10,519,376	8,991,402
Other operating revenues	408,291	415,170	417,652	4,064,046	3,862,177	4,254,180
Total operating revenues	12,114,226	10,697,606	20,484,293	185,581,033	198,643,943	227,880,226
Less: Bad debt expense	(29,502)	(39,189)	(18,857)	(388,417)	(727,698)	(221,756)
Total operating revenues, net	12,084,724	10,658,417	20,465,436	185,192,615	197,916,245	227,658,470
Less: Natural gas purchased for resale	5,047,944	4,959,405	13,504,024	111,790,108	124,880,902	146,102,675
CPEP Rebates	(15,483)	-	-	(364,153)	(2,259,915)	(355,267)
Operating revenue, net of gas cost	7,052,264	5,699,012	6,961,412	73,766,661	75,295,258	81,911,063
<b>REVENUE DEDUCTIONS</b>						
Operating expense	3,668,314	3,185,990	3,417,216	27,393,950	29,110,713	26,457,674
Maintenance expense	1,624,474	1,497,128	1,561,961	11,111,130	11,581,807	11,121,084
Other Non-operating expense (income)	6,660	-	3,622	(1,270,400)	-	13,650
Depreciation	1,647,949	1,759,390	1,575,179	13,052,997	13,819,205	12,475,436
Statutory payments & fuel taxes	197,175	175,201	328,447	3,505,109	3,600,382	3,594,151
Bond issuance costs - 2022 Gas Bond	3,000	-	-	3,000	-	712,700
Interest expense - 2018 GIR Bond	73,581	73,581	78,100	588,647	588,647	624,803
Interest expense - 2022 Gas Bond	261,243	261,243	284,887	2,089,944	2,089,944	1,424,437
Interest expense - lease	1,587	-	-	13,617	-	-
Interest expense	11,669	3,087	2,830	37,562	24,285	21,875
Total revenue deductions	7,495,651	6,955,619	7,252,242	56,525,558	60,814,983	56,445,810
Net revenues	(443,387)	(1,256,607)	(290,830)	17,241,103	14,480,275	25,465,252
<b>OTHER INCOME &amp; EXPENSE - Interest, Invest Earnings &amp; Exp</b>	980,612	30,958	(228,322)	6,260,837	574,855	205,408
<b>FUNDS PROVIDED</b>						
Net income (loss)	537,225	(1,225,649)	(519,152)	23,501,940	15,055,130	25,670,660
Depreciation and amortization charges	2,086,161	2,524,855	1,993,947	16,735,567	19,435,384	15,806,043
Deferred revenue - Firm service agreement	(81,107)	-	-	2,216,427	-	-
Deferred inflows - lease	(4,682)	-	-	(37,457)	-	-
Lease Interest income accrual (non cash)	(6,837)	-	-	(54,699)	-	-
Contribution in aid of construction - mains	44,801	-	31,311	333,969	-	1,103,274
Customer Advances for Construction	176,904	-	(6,650)	159,160	-	(1,608,491)
Total funds provided	2,752,465	1,299,206	1,499,457	42,854,908	34,490,514	172,359,260
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	8,278,141	12,620,055	5,751,839	38,552,891	52,304,084	41,041,767
Plant additions and replacements - Cast Iron	2,024,876	2,244,431	1,411,230	9,702,294	13,780,253	9,334,375
Natural gas inventory increase (decrease)	1,306,309	2,097,462	3,885,988	(10,055,994)	(8,149,161)	3,704,687
Bond interest - 2018 Expense accrual (non cash)	(73,581)	(73,581)	(78,100)	(98,183)	(98,183)	(104,214)
Lease Interest Accrual	-	-	-	277	-	-
Bond Interest Accrual - Gas Bond 2022	(261,243)	(261,243)	(284,887)	190,956	190,956	(1,424,437)
Total funds expended	11,274,501	16,627,124	10,686,070	38,292,240	58,027,949	52,552,178
Subtotal - Funds Provided less Funds Expended	(8,522,037)	(15,327,918)	(9,186,613)	4,562,668	(23,537,435)	119,807,083

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
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FOR THE MONTH AND EIGHT MONTHS ENDING AUGUST 31, 2023 AND 2022**

**G-2  
AUGUST 2023  
Page 2**

	August 2023		August 2022	Eight Months 2023		Eight Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Bond Project Fund 2022	5,579,164	7,480,668	4,335,885	27,183,790	36,142,601	(92,132,917)
Net Change in Bond Project Fund	5,579,164	7,480,668	4,335,885	27,183,790	36,142,601	(92,132,917)
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Sinking Fund	(868,739)	(860,227)	(904,343)	(4,152,092)	(4,110,452)	(4,559,379)
Accounts Receivable - Utility Service	3,879,016	-	2,900,961	18,098,029	-	(700,352)
Accounts Receivable - Other	(129,129)	-	41,361	2,877,177	-	2,360,604
Allowance for Uncollectible Accounts	32,055	-	18,313	358,793	-	222,315
Accrued Unbilled Revenue	(25,968)	-	(1,066,794)	31,175,463	-	(3,144,048)
Materials and Supplies	(153,539)	-	(194,869)	(735,648)	-	(466,512)
Prepayments	347,440	-	975,661	1,042,550	-	344,471
Other Noncurrent Assets	428,505	-	(18,803)	3,360,790	-	2,461,001
<b>LIABILITY ACCOUNTS</b>						
Accounts Payable	1,166,782	-	1,962,979	(53,183,944)	-	(18,020,682)
I/Co Payable to Water Department	5,548,451	-	10,989,806	5,777,607	-	10,548,952
Customer Deposits	79,720	-	118,206	542,051	-	487,515
Customer Credit Balances	3,452,919	-	(1,167,858)	(145,847)	-	(49,581)
Self Insured Risk Liability	(1,029,824)	-	30,321	(1,904,432)	-	545,464
Statutory Payments to Municipalities	(388,138)	-	323,036	(1,303,029)	-	(544,691)
Lease Liability - current	(18,085)	-	-	(141,176)	-	-
Lease Liability - noncurrent	908	-	-	(74,557)	-	-
Other Liabilities	(25,892)	-	(177,755)	1,760,974	-	232,663
All other, net	332,601	-	245,662	1,987,821	-	1,965,296
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH</b>	12,629,084	(860,227)	14,075,884	5,340,530	(4,110,452)	(8,316,964)
Net Increase (Decrease) in Cash	9,686,211	(8,707,476)	9,225,156	37,086,989	8,494,714	19,357,202
Cash - Beginning of Period	167,429,229		137,470,596	140,028,452		127,338,550
Cash - End of Period	177,115,440		146,695,752	177,115,440		146,695,752
Change In Cash - Increase (Decrease)	9,686,211		9,225,156	37,086,989		19,357,202