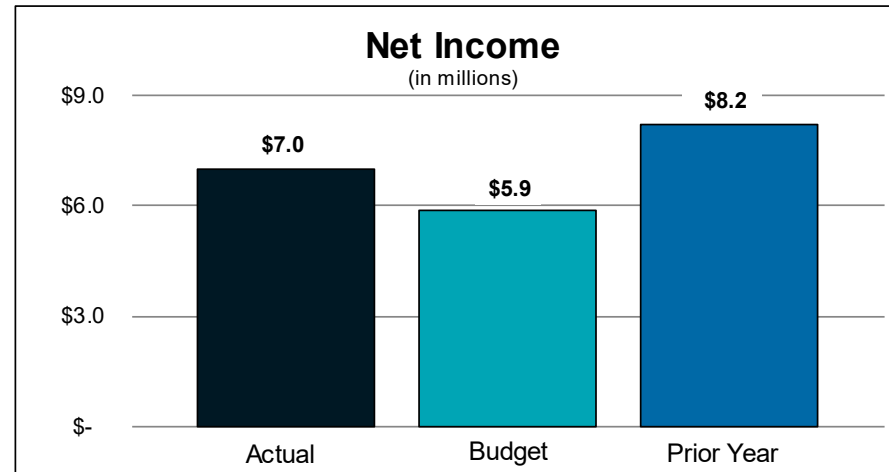
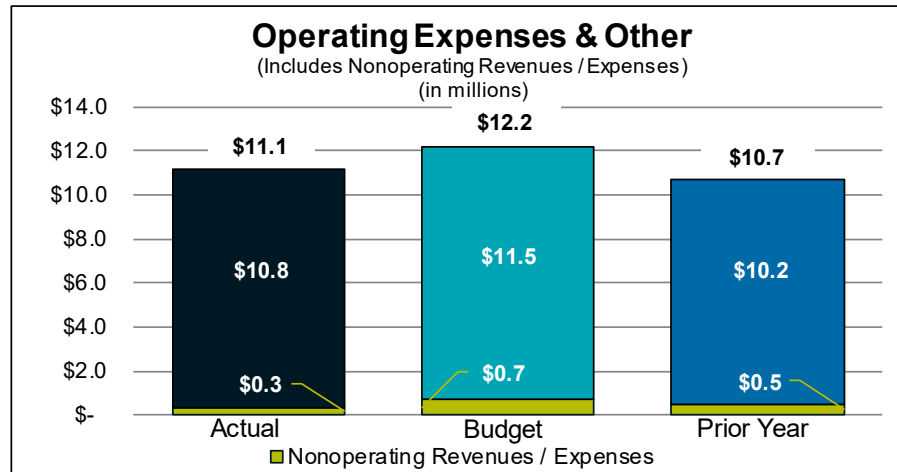
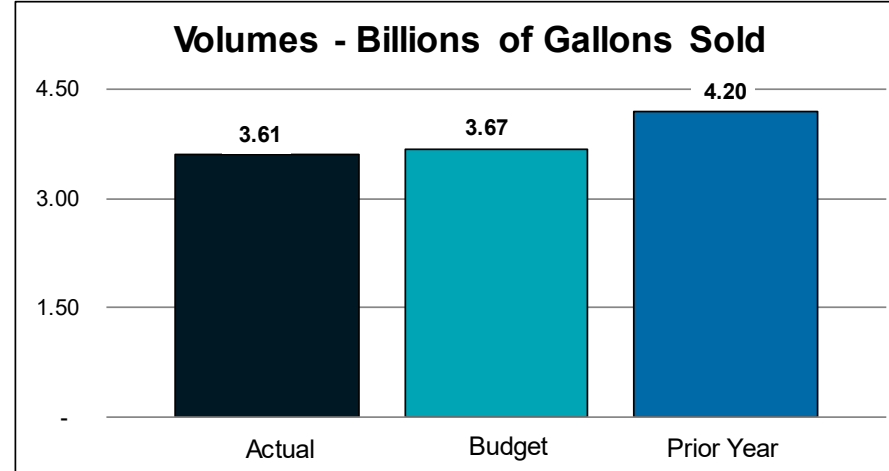
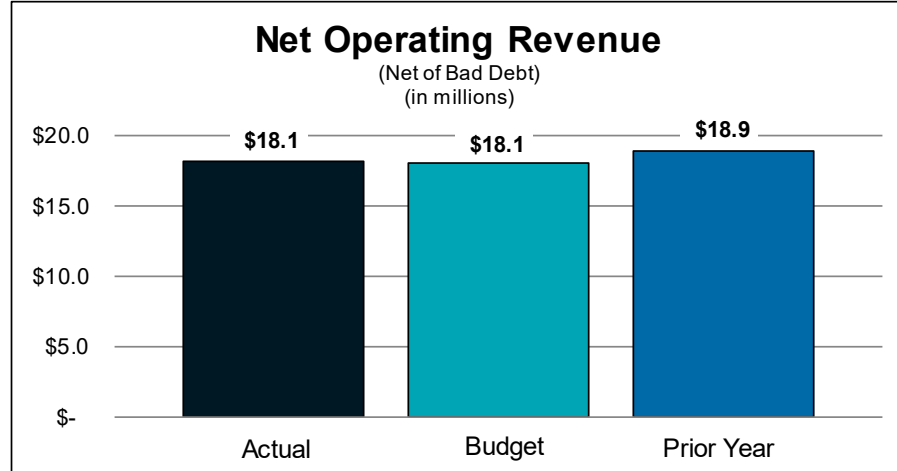


REPORT ON INCOME & FINANCE

JULY 2023

WATER OPERATIONS

CURRENT MONTH – JULY 2023



WATER OPERATIONS – EXECUTIVE SUMMARY

JULY 2023 vs. BUDGET

Revenue:

- July Water sales revenues of \$18.1 million were flat to budget despite volumes that were 1.9% unfavorable to budget

Millions

Volumes:

- Water volumes were unfavorable to budget by 1.9%, primarily due to higher than average July precipitation and voluntary water restrictions resulting from the equipment failure occurring at the Florence water treatment plant on July 25, 2023

Operating Expenses & Other:

- July operating and other expenses of \$11.1 million were favorable to budget by \$1.1 million, or 8.6%, as follows:

• Decreased Depreciation expense (capital spending is \$31.8 million below budget through July)	\$	0.7
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields	\$	0.4
• Decreased Purification Operating expense due to lower chemical expense driven by lower volumes, water quality, and lower than budgeted chemical costs	\$	0.4
• Decreased WIR Water service reconnects/service replacements due to timing of various water main projects	\$	0.3
• Decreased Customer Accounting and Collecting expense primarily due to lower Credit Card fees, postage and forms and labor due to open positions vs. budget	\$	0.2
• Increased Distribution Maintenance expense primarily due to the timing of paving cuts	\$	(0.7)
• Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses)	\$	(0.4)
• All other, net	\$	0.2

Net Income:

- July's net income of \$7.0 million was favorable to budget by \$1.1 million

WATER OPERATIONS – EXECUTIVE SUMMARY

JULY 2023 vs. PRIOR YEAR

Revenue:

Millions

- July Water sales revenues of \$18.1 million were unfavorable to prior year by \$0.8 million, or 4.1%, as follows:
 - Decreased metered sales of water due to volumes that were down 14.1% 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%) \$ (1.0)
 - 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 \$ 0.1

Volumes:

- Water volumes were unfavorable to prior year by 14.1%, primarily due to higher than average July precipitation and voluntary water restrictions resulting from the equipment failure occurring at the Florence water treatment plant on July 25, 2023

Operating Expenses & Other:

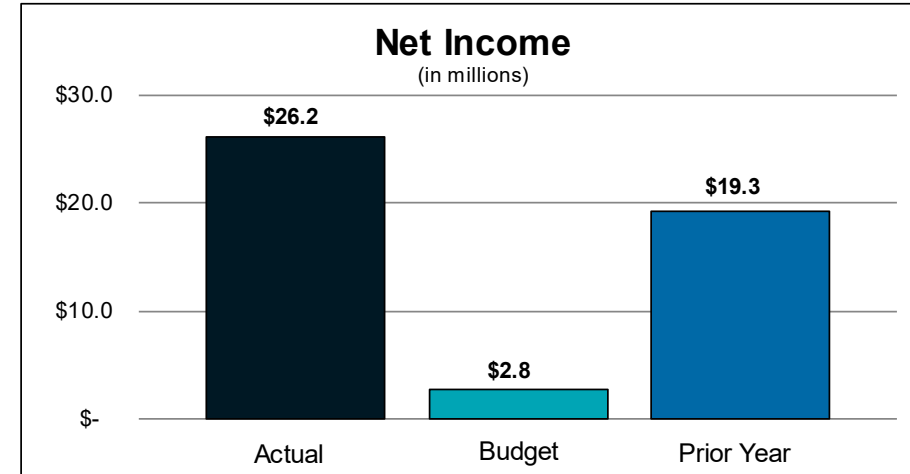
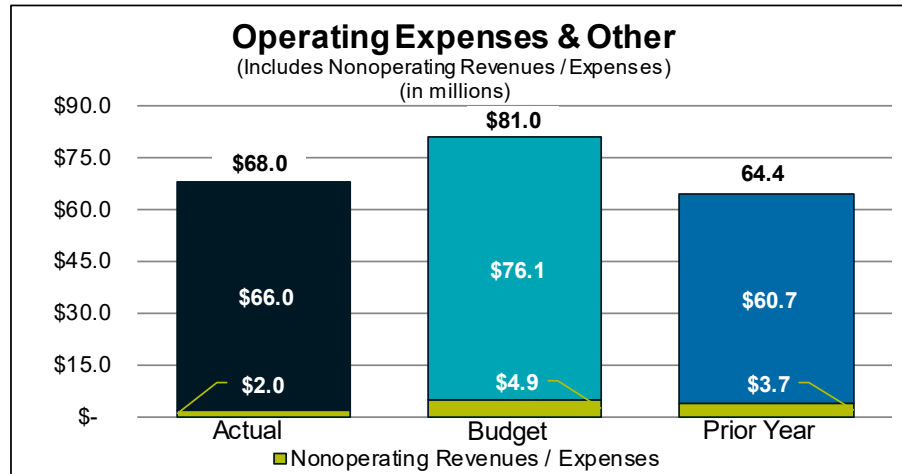
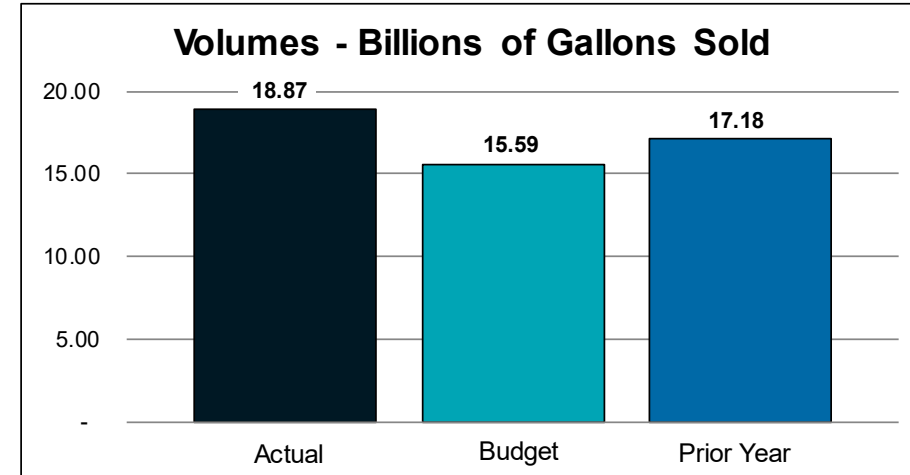
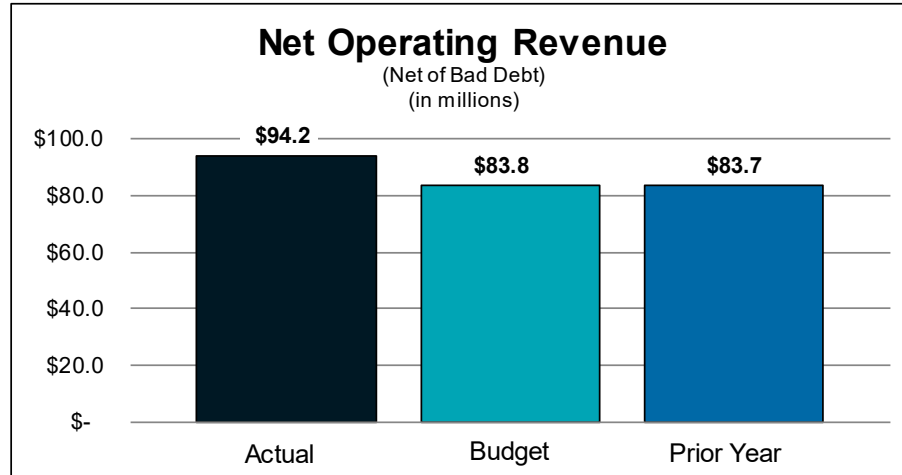
- July operating and other expenses of \$11.1 million were unfavorable to prior year by \$0.4 million, or 4.0%, as follows:
 - Increased Distribution Maintenance expense primarily driven by the timing of paving cuts partially offset with a reduction in the number of water main breaks vs prior year \$ (0.6)
 - Increased Primary Pumping Operating expense primarily due to increased utility costs \$ (0.2)
 - Increased interest expense due to issuance of 2022 Water Revenue Bonds in October 2022 \$ (0.2)
 - Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses) \$ (0.1)
 - Decreased WIR Water service reconnects/service replacements due to timing of various water main projects \$ 0.5
 - 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:

- July's net income of \$7.0 million was unfavorable to prior year by \$1.2 million.

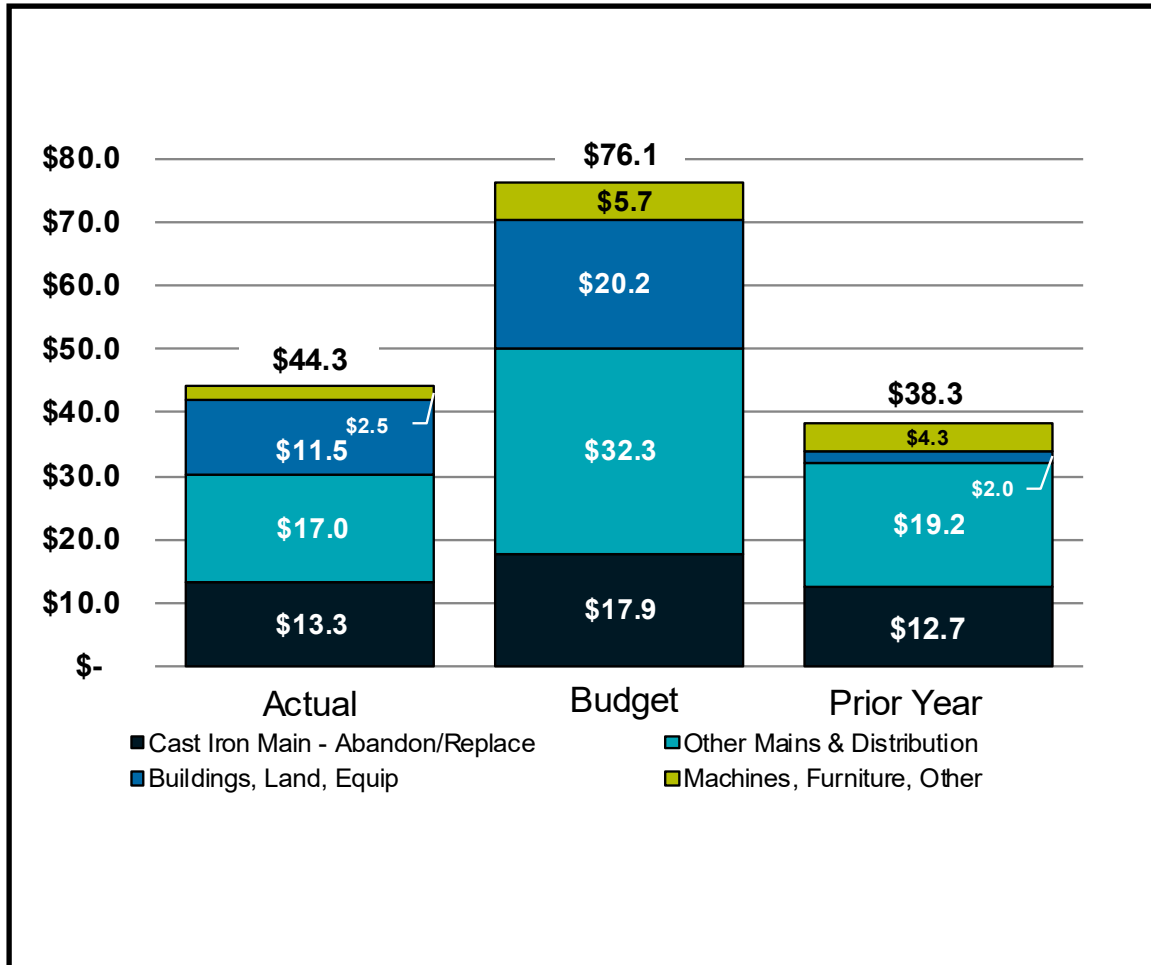
WATER OPERATIONS

YEAR-TO-DATE – JULY 2023



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE JULY 2023



- Year-to-date capital expenditures of \$44.3 million were \$31.8 million less than budget, as follows:

	Millions Over (Under) Budget
Platte South - Administration Building Design & Construction (delayed to 2024)	\$ (2.1)
Land acquisition for SW Reservoir (delayed to 2024)	\$ (1.5)
Platte South - New Electrical Building Design (delayed to 2024)	\$ (0.8)
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ (0.5)
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)	\$ (0.4)
Platte West - Boiler Upgrades (timing)	\$ (0.4)
Platte South - New Vertical Wells Design (delayed to 2024)	\$ (0.3)
West Dodge Pump Station Design & Construction	\$ 0.4
Buildings, Land & Equipment-All Other	\$ (1.6)
Mains-Cast Iron (timing)	\$ (4.6)
Mains - All other (timing of large development projects)	\$ (15.3)
Construction Machines (timing)	\$ (1.2)
All other, net	\$ (2.0)
Total	\$ (31.8)

CASH POSITION – WATER DEPARTMENT

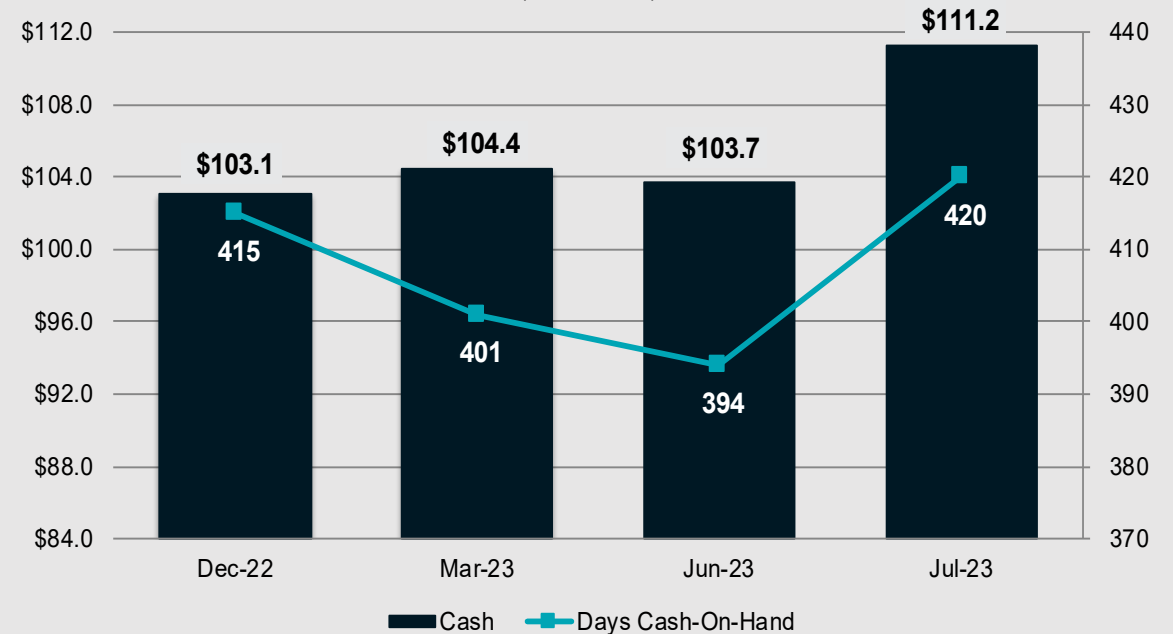
JULY 31, 2023

- Cash and restricted funds totaled **\$171.8** million; unrestricted cash totaled **\$111.2** million, as depicted below:

(\$ in millions)	12/31/2022	7/31/2023	Change
Cash Per Balance Sheet	\$ 167.4	\$ 171.8	\$ 4.4
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 58.4	\$ 45.2	\$ (13.2)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.7	\$ 12.1	\$ 9.4
Bond Reserve Fund - Deposit in Lieu of Insurance (2012 bonds)	\$ 3.0	\$ 3.1	\$ 0.0
Platte West Environmental Fund	\$ 0.2	\$ 0.2	\$ 0.0
Subtotal Restricted Cash	\$ 64.3	\$ 60.6	\$ (3.7)
Unrestricted Cash	\$ 103.1	\$ 111.2	\$ 8.1
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.7	\$ 5.6	\$ (2.1)
Sewer Fees Collected but not Remitted	\$ 18.0	\$ 17.7	\$ (0.3)
Customer Advances for Construction*	\$ 29.6	\$ 46.6	\$ 17.0
WIR Funds Collected but not Expended	\$ 33.3	\$ 33.3	\$ -
Cash Reserves	\$ 14.5	\$ 8.0	\$ (6.5)
Days Cash on Hand (Unrestricted Cash)	415	420	5
Cash Required to meet 180 Day Goal	\$ 44.8	\$ 47.6	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 58.3	\$ 63.6	

Water - Unrestricted Cash

(\$ in millions)

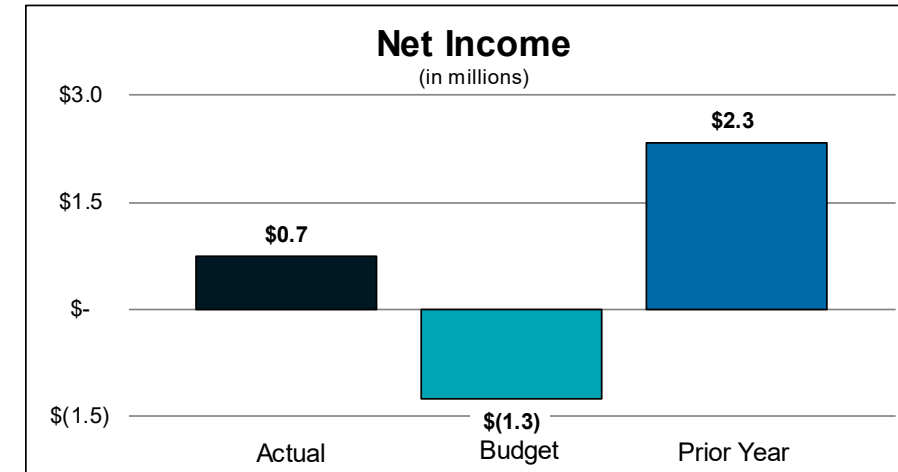
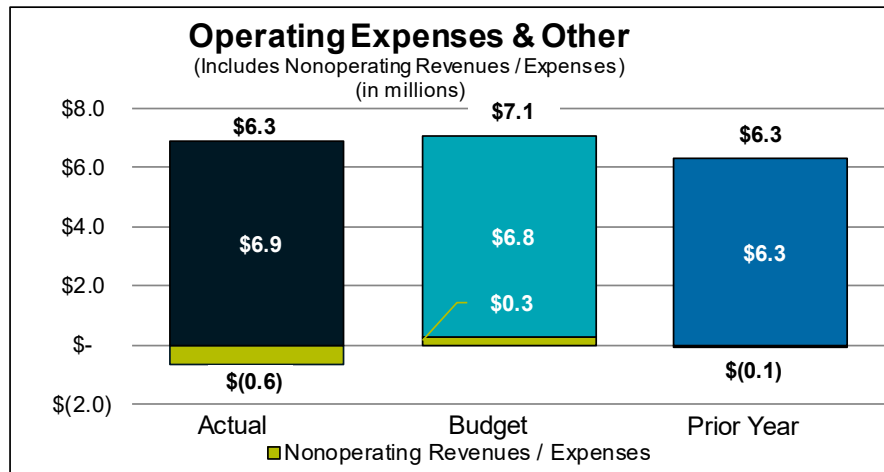
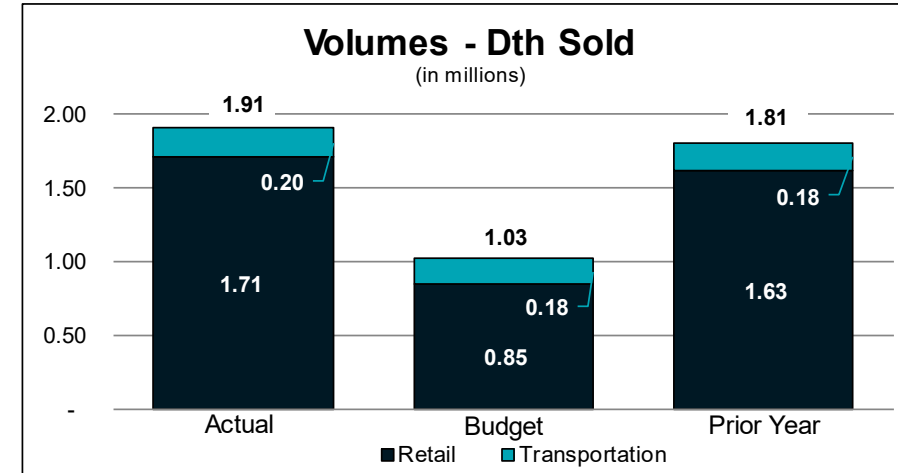
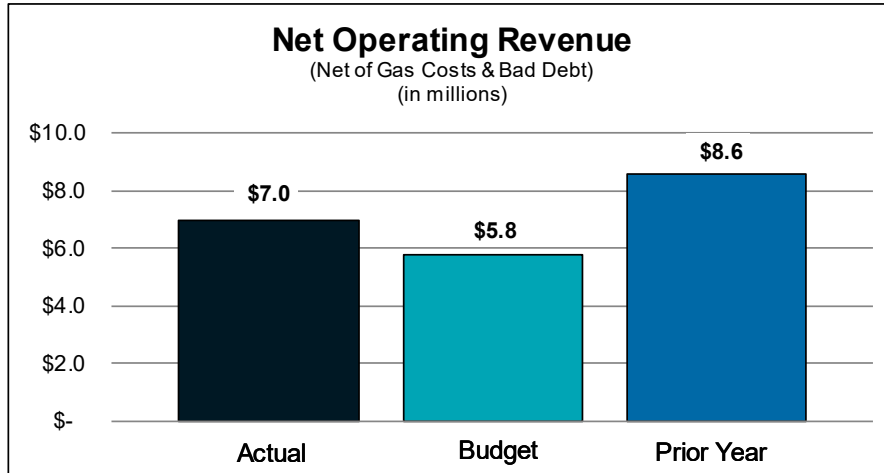


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On July 31, 2023, \$15.2 million has been expended from Cash Reserves for work-in-progress.

**Cash Reserves as of July 31, 2023 were negatively impacted by \$0.1 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in August 2023. (There is a one-month lag between incurring costs and reimbursement.)

GAS OPERATIONS

CURRENT MONTH – JULY 2023



GAS OPERATIONS – EXECUTIVE SUMMARY

JULY 2023 vs. BUDGET

Revenue:

- July Gas net revenues of \$7.0 million were favorable to budget by \$1.2 million, or 21.0%, as follows:
 - Increased net sales revenue due to volumes that were up 86.1% vs. budget

	<u>Millions</u>
	\$ 1.2

Volumes:

- Gas volumes were favorable to budget by 86.1%, primarily due to higher volumes associated with electric generation

Operating Expenses & Other:

- July operating and other expenses of \$6.3 million were favorable to budget by \$0.8 million, or 11.2%, 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 \$13.2 million below budget through July)
 - 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)

	\$ 1.0
	\$ 0.4
	\$ 0.3
	\$ (0.9)

Net Income:

- July's net income of \$0.7 million was \$2.0 million favorable to budget

GAS OPERATIONS – EXECUTIVE SUMMARY

JULY 2023 vs. PRIOR YEAR

Revenue:

	Millions
• July Gas net revenues of \$7.0 million were unfavorable to prior year by \$1.6 million, or 19.0%, 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)	\$ (1.7)
• 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
• All other non-volume related	\$ (0.1)

Volumes:

- Gas volumes were favorable to prior year by 5.7%

Operating Expenses & Other:

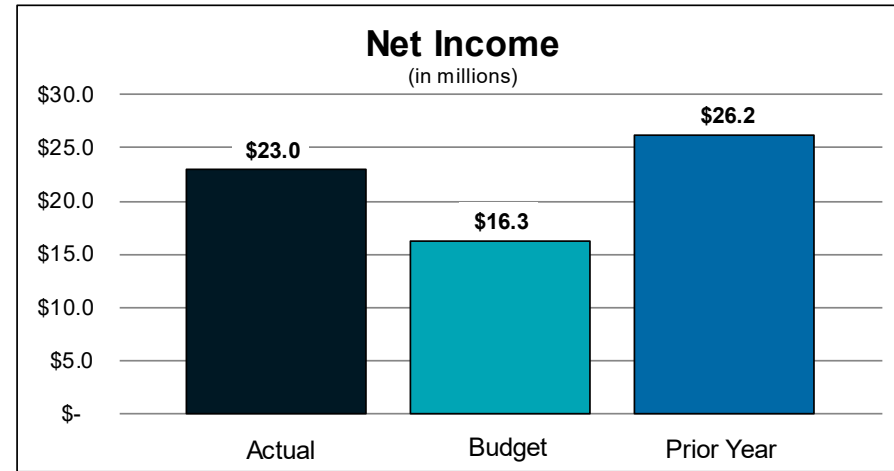
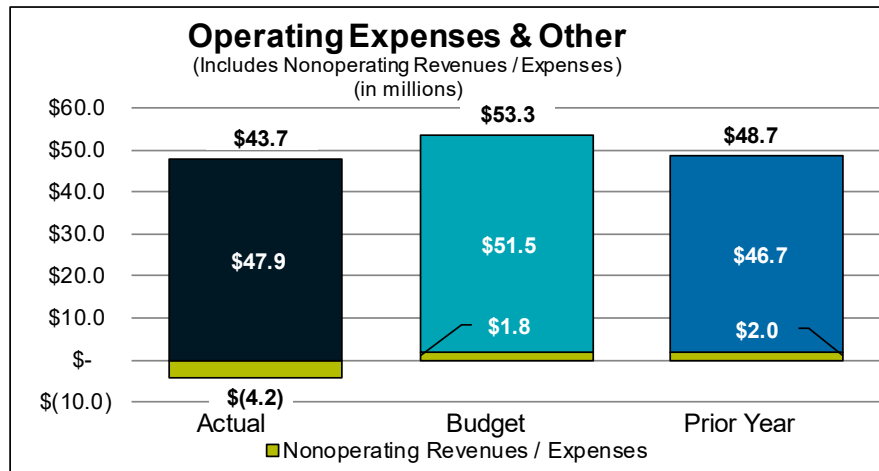
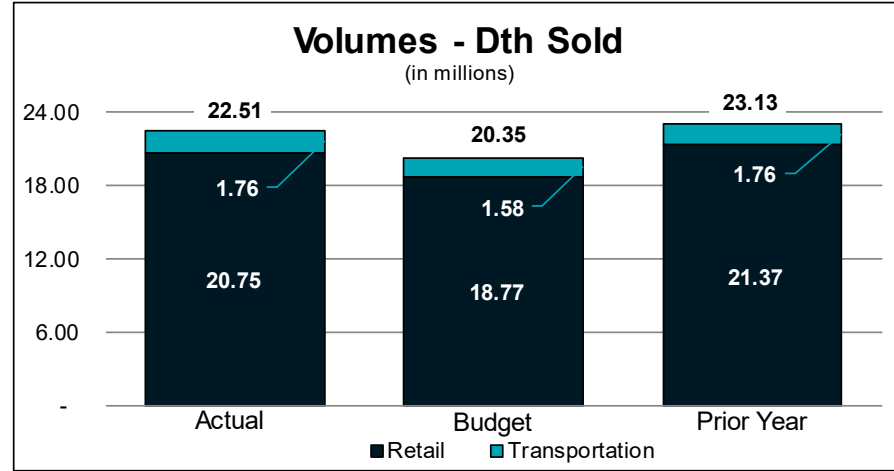
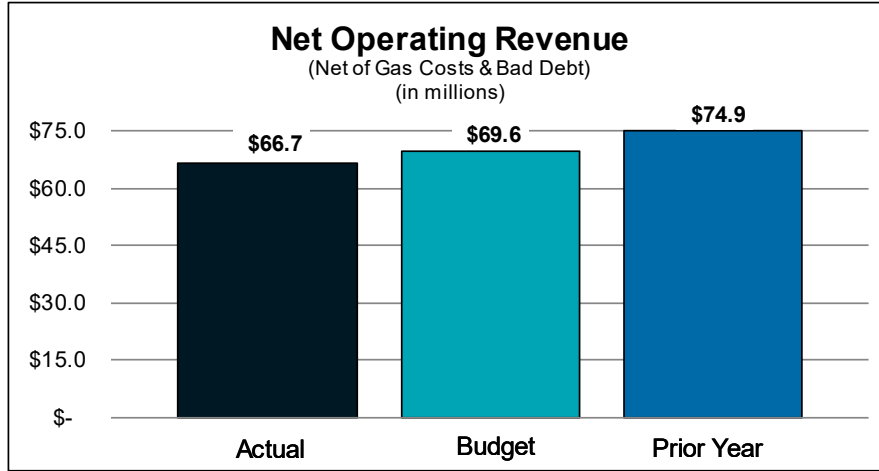
• July operating and other expenses of \$6.3 million was flat to prior year	
• Increased Administrative & General expense due to decreased amounts charged to capital projects (which serves to decrease operating expenses)	\$ (0.5)
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields	\$ 0.6
• All other, net	\$ (0.1)

Net Income:

- July's net income of \$0.7 million was \$1.6 million unfavorable to prior year

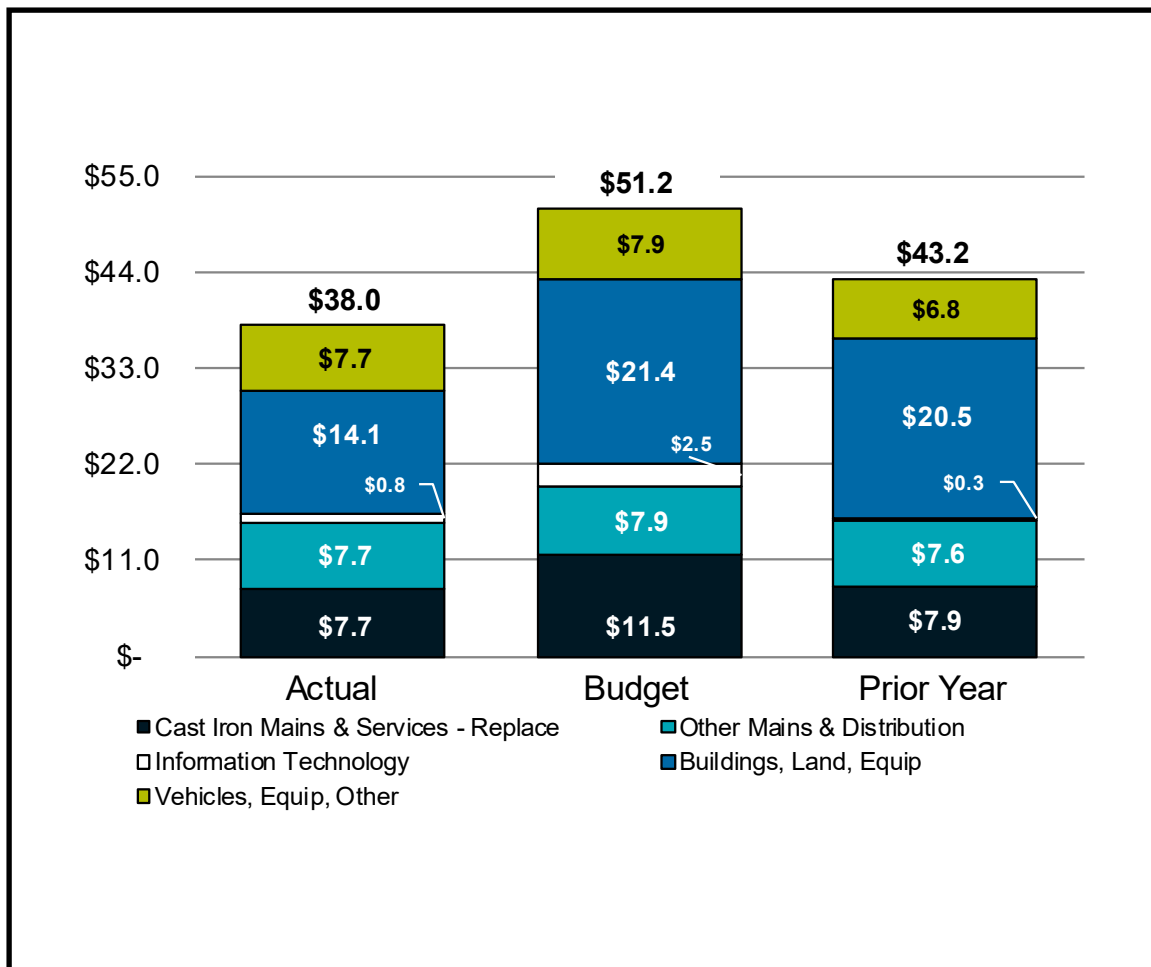
GAS OPERATIONS

YEAR-TO-DATE – JULY 2023



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE JULY 2023



• Year-to-date capital expenditures of \$38.0 million were \$13.2 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ (5.4)
Buildings, Land and Equipment - New Construction Center (delayed to 2024)	\$ (2.4)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (delayed to 2024)	\$ (1.3)
Buildings, Land and Equipment - LNG Vaporization Expansion	\$ 3.0
Buildings, Land and Equipment - All Other	\$ (1.2)
Information Technology - Digital Platform Modernization (timing)	\$ (1.0)
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	\$ (0.2)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (3.8)
Mains - Other Mains & Distribution	\$ (0.2)
Motor Vehicles (timing)	\$ (1.6)
All Other-Misc.	\$ 1.4
Total	\$ (13.2)

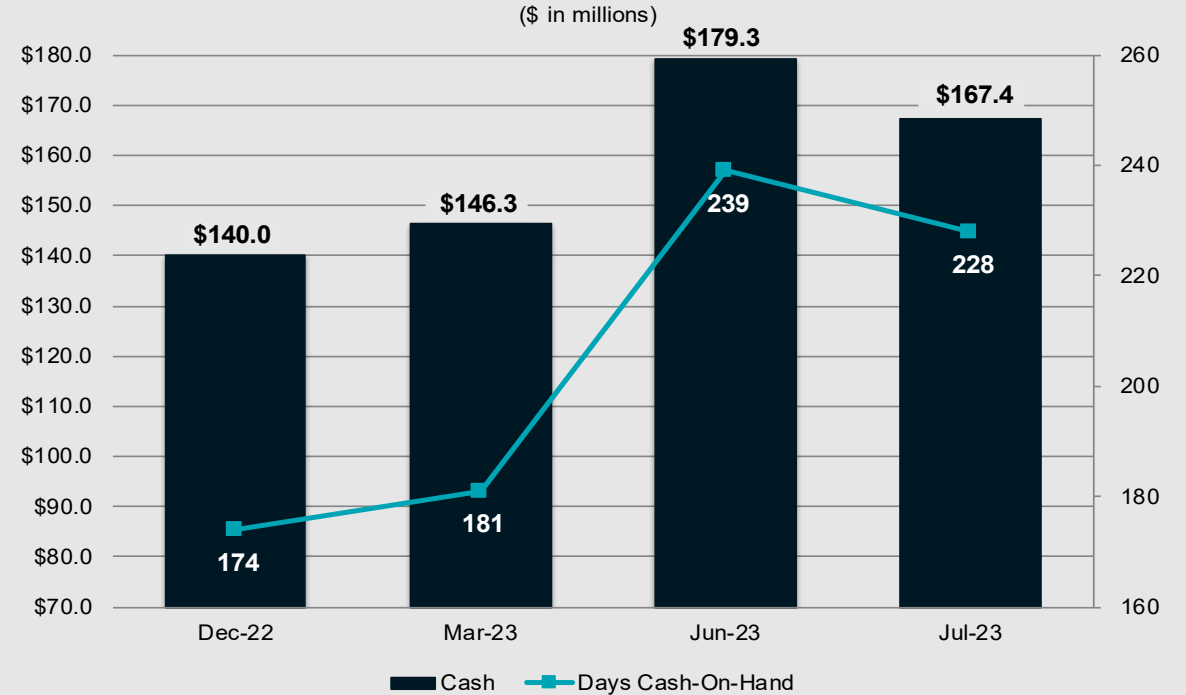
CASH POSITION – GAS DEPARTMENT

JULY 31, 2023

- Cash and restricted funds totaled **\$225.4** million; unrestricted cash totaled **\$167.4** million, as depicted below:

(\$ Millions)	12/31/2022	7/31/2023	Change
Cash per Balance Sheet	\$ 216.3	\$ 225.4	\$ 9.1
Less Restricted Cash:			
2022 Bond Project Funds (Proceeds Remaining)	\$ 75.4	\$ 53.8	\$ (21.6)
Bond Sinking Fund-2018 bonds (To pay interest & principal payments)	\$ 0.9	\$ 4.2	\$ 3.3
Subtotal Restricted Cash	\$ 76.3	\$ 57.9	\$ (18.4)
Unrestricted Cash	\$ 140.0	\$ 167.4	\$ 27.4
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 21.5	\$ 18.3	\$ (3.2)
Customer Advances for Construction	\$ 0.2	\$ 0.2	\$ (0.0)
Cash Reserves	\$ 118.3	\$ 148.9	\$ 30.6
Days Cash on Hand (Unrestricted Cash)	174	228	54
Cash Required to meet 180 Day Goal	\$ 144.6	\$ 132.0	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ (4.6)	\$ 35.4	

Gas - Unrestricted Cash

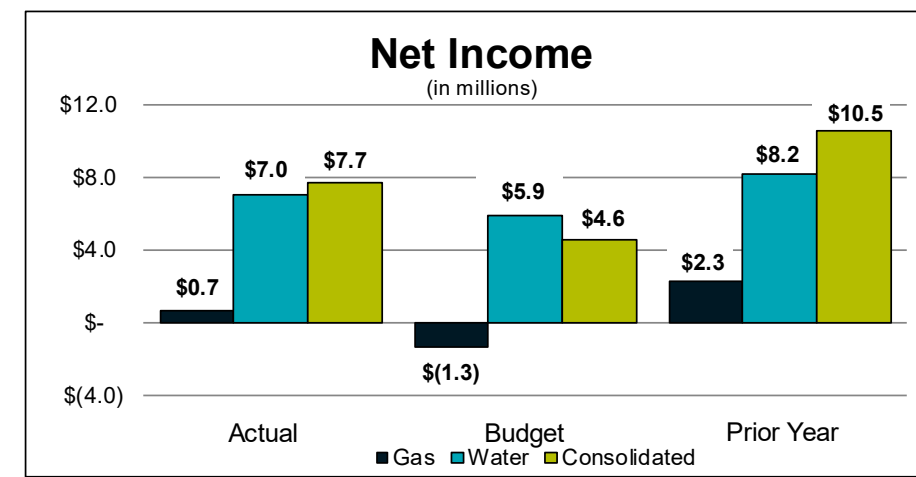
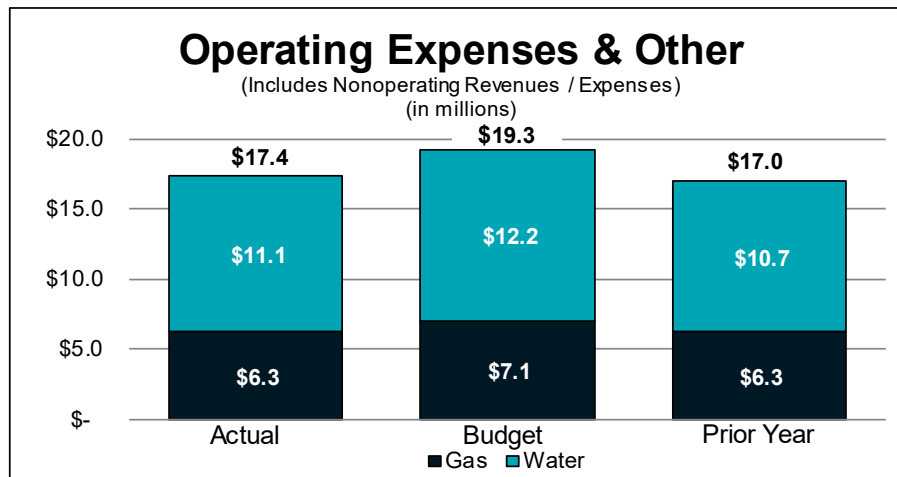
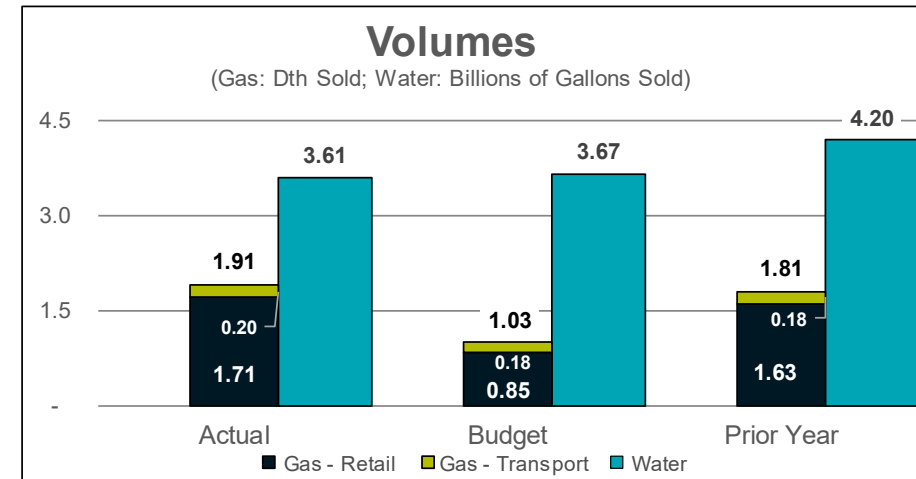
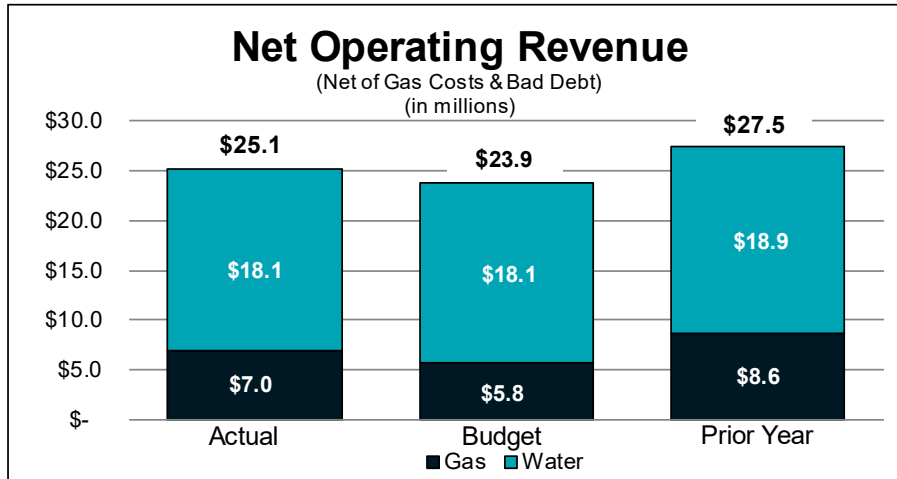


*Cash Reserves were negatively impacted by \$8.8 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

**Cash Reserves as of July 31, 2023 were negatively impacted by \$5.8 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in August 2023. (There is a one-month lag between incurring costs and reimbursement.)

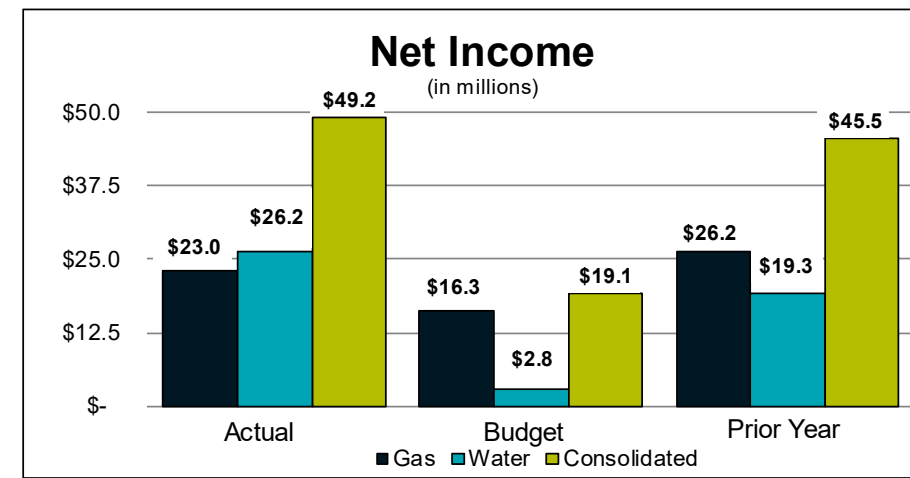
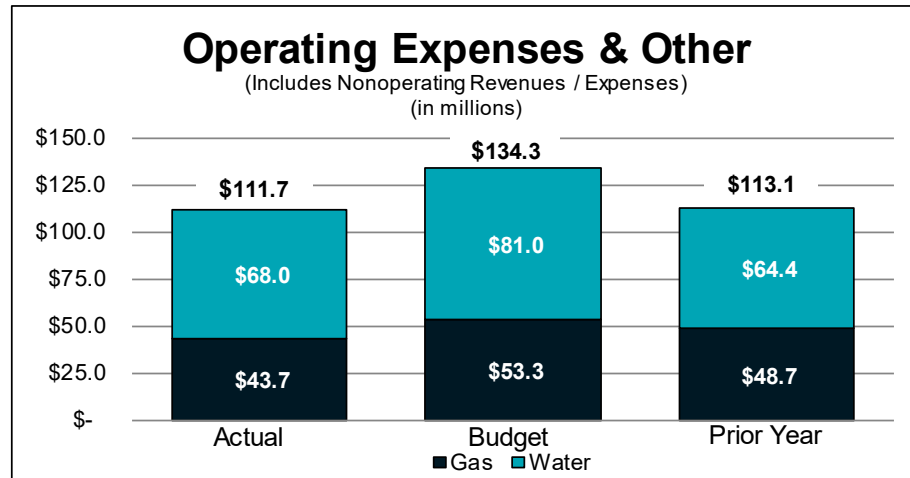
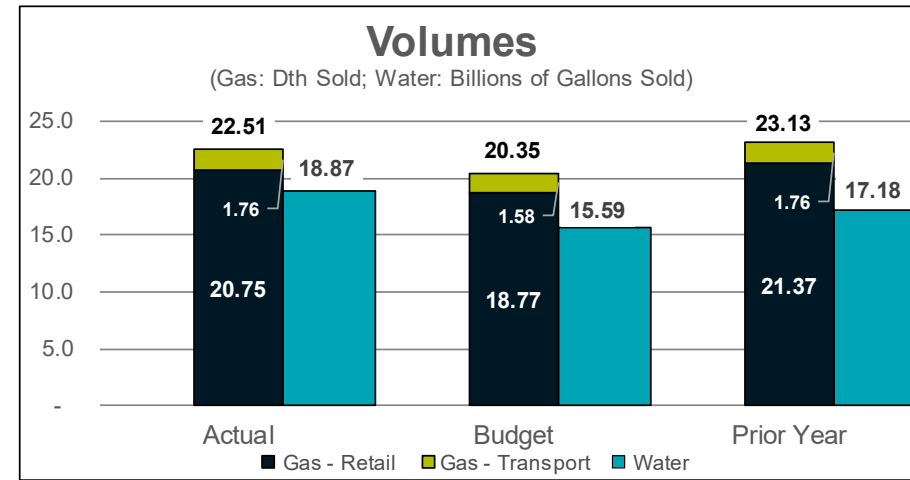
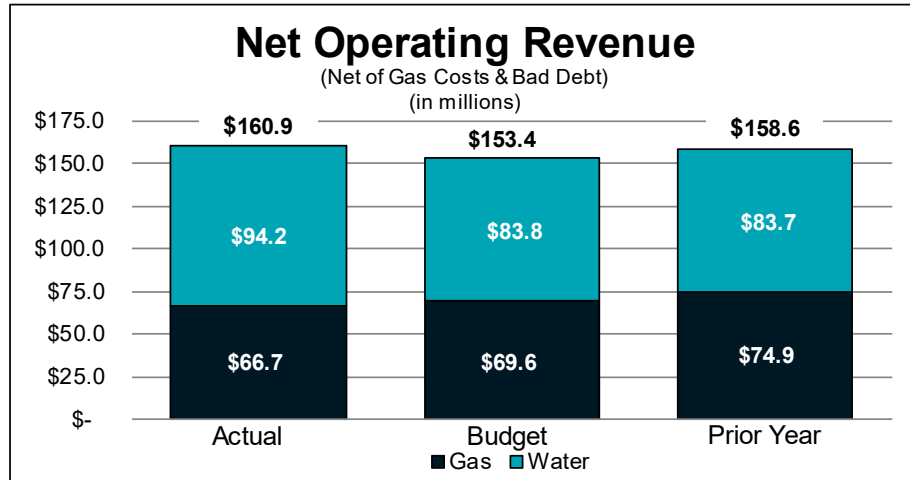
GAS & WATER COMBINED

CURRENT MONTH – JULY 2023



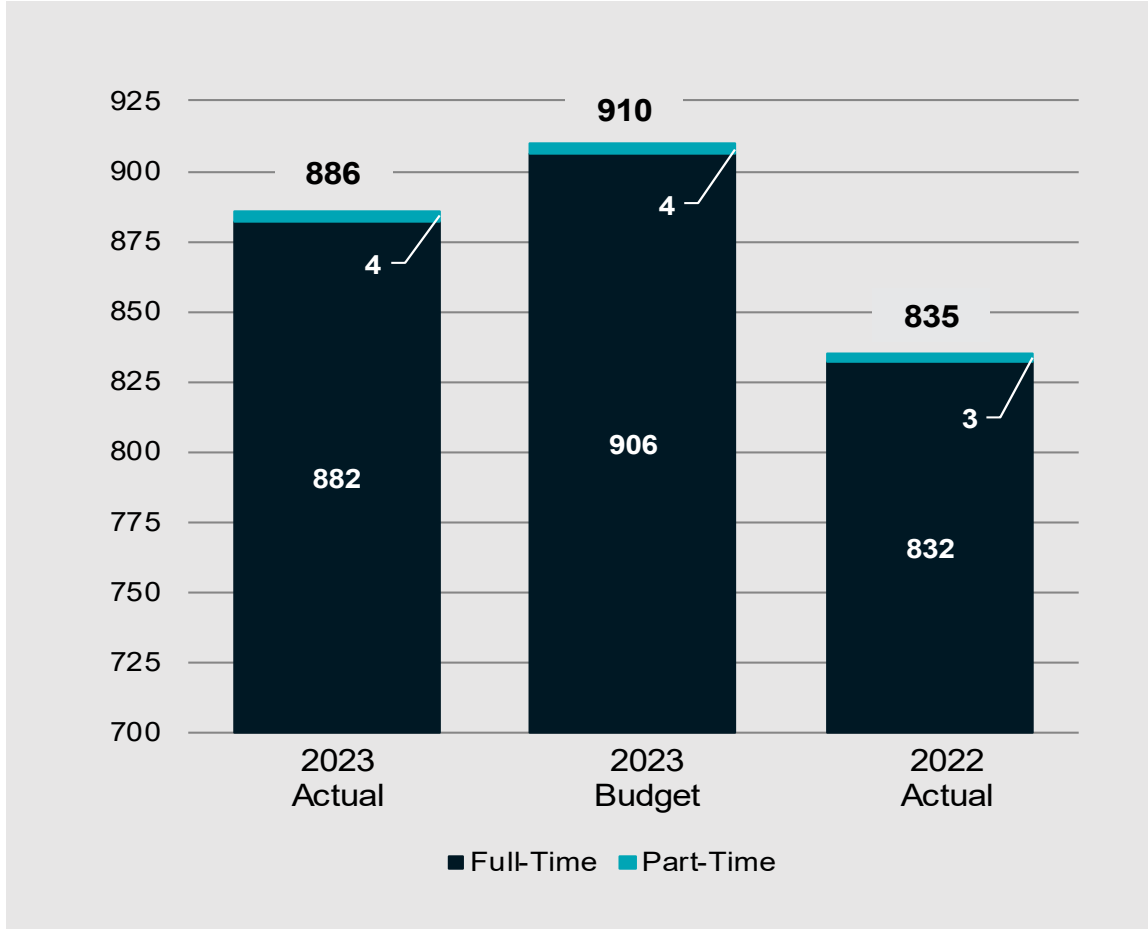
GAS & WATER COMBINED

YEAR-TO-DATE – JULY 2023



PERSONNEL

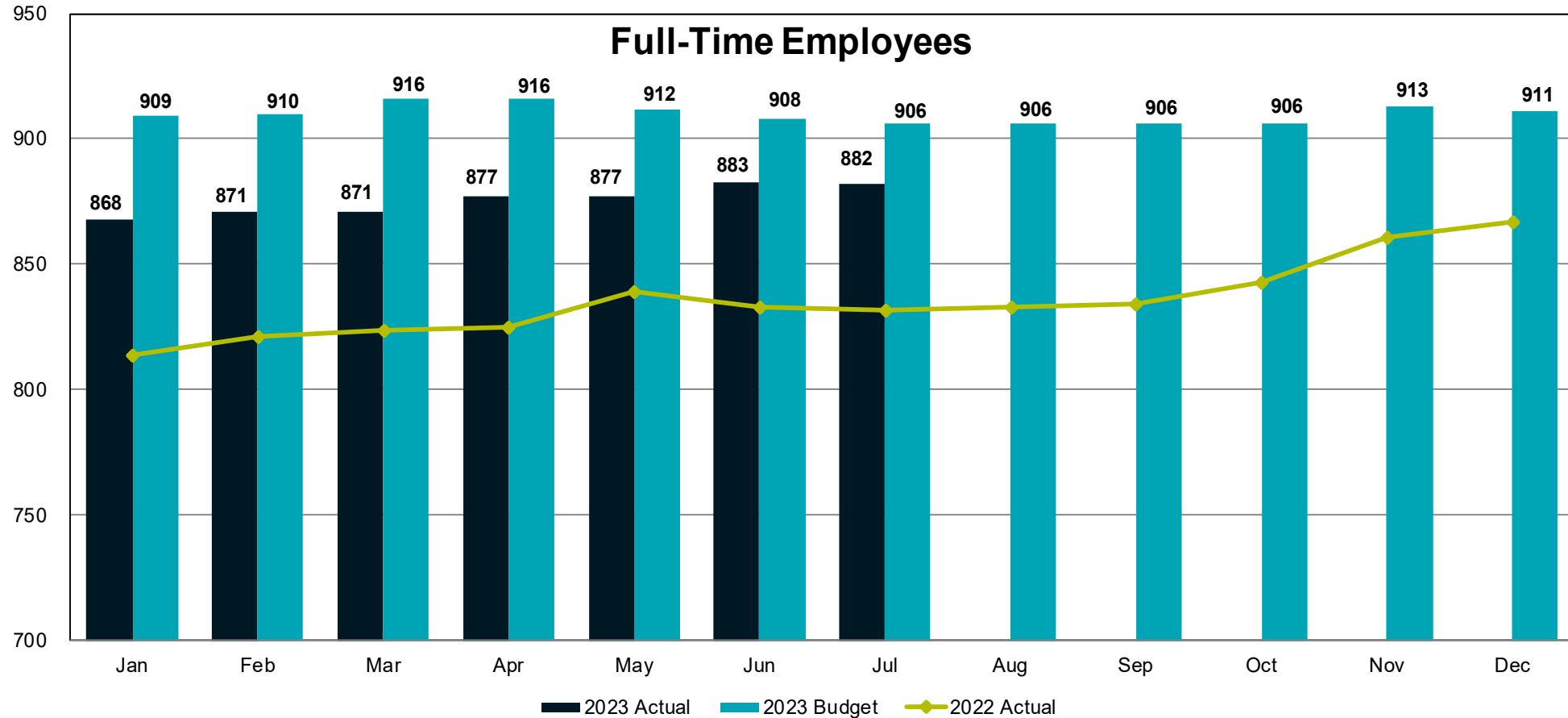
AS OF JULY 31, 2023 GAS & WATER COMBINED



- The active payroll for July was \$7.1 million, compared with \$7.1 million in budget and \$6.4 million in prior year.
- At July 31st, there were 882 regular full-time employees, compared with 906 in budget and 832 at July 31, 2022.
- At July 31st, there were 4 regular part-time employees, compared with 4 in budget and 3 at July 31, 2022.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

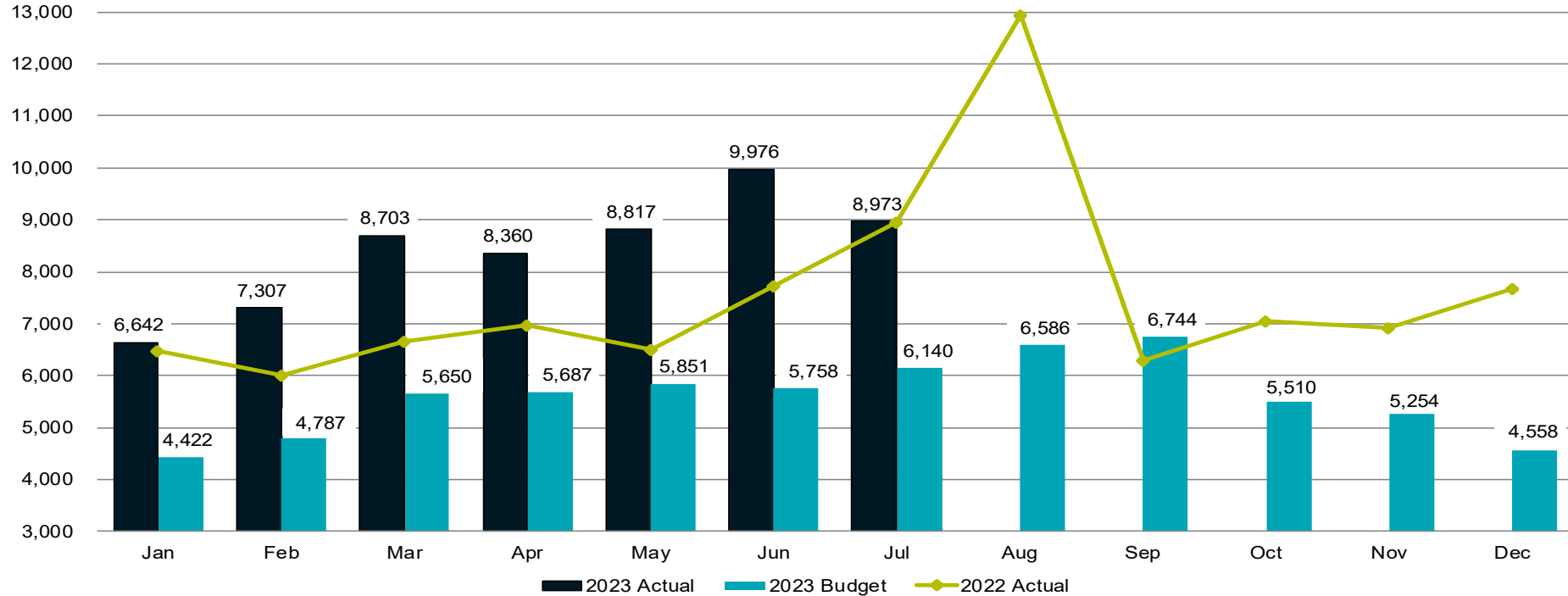
PERSONNEL TREND

THROUGH JULY 2023
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH JULY 2023 (GAS & WATER COMBINED)



	Month of July					Year-To-Date July				
	2023 Actual	2023 Budget	2022 Actual	vs. Budget	vs. 2022	2023 Actual	2023 Budget	2022 Actual	vs. Budget	vs. 2022
Overtime Hours	8,973.0	6,140.0	8,956.0	(2,833.0)	(17.0)	58,777.5	32,155.0	40,337.0	(26,622.5)	(18,440.5)
Overtime Dollars	\$ 538,602	\$ 406,843	\$ 520,209	\$ (131,759)	\$ (18,393)	\$ 3,462,435	\$ 2,466,503	\$ 2,812,436	\$ (995,932)	\$ (649,999)

OVERTIME HOURS TREND (continued)

JULY 2023

(GAS & WATER COMBINED)

Overtime hours for the month totaled 8,973.0 as compared with 6,140.0 in budget and 8,956.0 in prior year. Overtime hours were 2,833.0 greater than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Construction (1)	(995.5)
Safety, Security & Locating (2)	(848.5)
Water Distribution (3)	(552.0)
Gas Production (4)	(337.0)
Plant Engineering (5)	(163.5)
All other, net	63.5
	<u>(2,833.0)</u>

- (1) Increased overtime hours due to water main breaks and additional time training new employees
- (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 being injected into both caverns
- (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)

METROPOLITAN

UTILITIES DISTRICT

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

	Current Month			Current Month				July Year to Date			July Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		July 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	\$ 16,403,773	\$ 16,244,886	\$ 17,383,676	.98 %	\$ 158,887	(5.64)%	\$ (979,903)	\$ 81,875,852	\$ 71,088,977	\$ 72,358,885	15.17 %	\$ 10,786,875	13.15 %	\$ 9,516,967
Infrastructure charge	1,401,644	1,442,540	1,279,249	(2.84)%	(40,897)	9.57 %	122,395	9,940,800	10,039,187	8,841,069	(.98)%	(98,387)	12.44 %	1,099,731
Other	344,290	364,906	260,364	(5.65)%	(20,615)	32.23 %	83,927	2,393,574	2,691,807	2,476,518	(11.08)%	(298,233)	(3.35)%	(82,944)
Total revenues	18,149,707	18,052,332	18,923,288	.54 %	97,375	(4.09)%	(773,581)	94,210,225	83,819,971	83,676,472	12.40 %	10,390,254	12.59 %	10,533,753
Revenue Deductions														
Operating & Maintenance	9,182,562	9,172,122	8,593,649	.11 %	10,440	6.85 %	588,914	54,983,881	60,699,033	50,063,826	(9.42)%	(5,715,152)	9.83 %	4,920,054
Other	1,641,530	2,313,571	1,602,626	(29.05)%	(672,040)	2.43 %	38,905	10,989,425	15,437,190	10,587,689	(28.81)%	(4,447,765)	3.79 %	401,735
Total expenses	10,824,093	11,485,693	10,196,275	(5.76)%	(661,600)	6.16 %	627,818	65,973,305	76,136,223	60,651,516	(13.35)%	(10,162,917)	8.77 %	5,321,790
Other Expense (Income)	312,718	696,468	510,312	(55.10)%	(383,750)	(38.72)%	(197,594)	2,024,662	4,877,364	3,742,086	(58.49)%	(2,852,702)	(45.89)%	(1,717,424)
Net Income (Loss)	\$ 7,012,896	\$ 5,870,170	\$ 8,216,702	19.47 %	\$ 1,142,725	(14.65)%	\$ (1,203,806)	\$ 26,212,258	\$ 2,806,384	\$ 19,282,871	834.02 %	\$ 23,405,874	35.94 %	\$ 6,929,387
Thousands of gallons sold	3,605,221	3,674,410	4,197,664	(1.88)%	(69,189)	(14.11)%	(592,443)	18,873,005	15,588,660	17,178,988	21.07 %	3,284,345	9.86 %	1,694,017
Number of customers	226,418	226,065	223,956	.16 %	353	1.10 %	2,462							
Plant Additions & Replacements	\$ 5,139,866	\$ 11,522,460	\$ 9,303,440	(55.39)%	\$ (6,382,594)	(44.75)%	\$ (4,163,574)	\$ 44,252,166	\$ 76,130,639	\$ 38,344,615	(41.87)%	\$ (31,878,473)	15.41 %	\$ 5,907,551

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

	Current Month			Current Month				July Year to Date			July Year to Date			
	Actual	Budget	Prior Year	Variance Vs. Budget		Variance Vs. Prior Year		Actual	Budget	Prior Year	Variance Vs. Budget		Variance Vs. Prior Year	
				% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)				% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Gas Sales	\$ 10,591,630	\$ 9,185,184	\$ 19,117,650	15.31 %	\$ 1,406,446	(44.60)%	\$ (8,526,019)	\$ 162,512,641	175,295,840	\$ 196,168,160	(7.29)%	\$(12,783,199)	(17.16)%	\$(33,655,519)
(Over)/under gas recovery	23,339	-	(189,911)		23,339	(112.29)%	213,250	(1,802,745)	-	(444,043)		(1,802,745)	305.98 %	(1,358,701)
Infrastructure charge	1,302,991	1,314,443	1,126,843	(.87)%	(11,452)	15.63 %	176,148	9,101,156	9,203,489	7,835,289	(1.11)%	(102,333)	16.16 %	1,265,867
Other	329,881	332,008	441,214	(.64)%	(2,127)	(25.23)%	(111,333)	3,296,839	2,758,499	3,633,629	19.52 %	538,340	(9.27)%	(336,789)
Total revenues, net	12,247,841	10,831,635	20,495,795	13.07 %	1,416,206	(40.24)%	(8,247,954)	173,107,891	187,257,828	207,193,034	(7.56)%	(14,149,936)	(16.45)%	(34,085,143)
Less: Natural gas purchased for resale	5,274,205	5,069,748	11,889,362	4.03 %	204,456	(55.64)%	(6,615,157)	106,742,164	119,921,497	132,598,650	(10.99)%	(13,179,333)	(19.50)%	(25,856,486)
CPEP Rebates	-	-	-		-	-	-	(348,670)	(2,259,915)	(355,267)		1,911,245	(1.86)%	6,597
Operating revenues, net of gas cost	6,973,636	5,761,887	8,606,433	21.03 %	1,211,749	(18.97)%	(1,632,797)	66,714,397	69,596,246	74,949,651	(4.14)%	(2,881,849)	(10.99)%	(8,235,254)
Revenue Deductions														
Operating & Maintenance	5,077,894	4,777,267	4,528,334	6.29 %	300,628	12.14 %	549,561	33,212,293	36,009,403	32,599,582	(7.77)%	(2,797,110)	1.88 %	612,711
Other	1,820,592	1,930,242	1,807,006	(5.68)%	(109,650)	.75 %	13,586	14,712,983	15,484,996	14,165,961	(4.99)%	(772,013)	3.86 %	547,022
Total operating expenses	6,898,486	6,707,509	6,335,339	2.85 %	190,977	8.89 %	563,147	47,925,276	51,494,399	46,765,543	(6.93)%	(3,569,123)	2.48 %	1,159,733
Other expense (income)	(668,741)	306,450	(65,298)	(318.22)%	(975,191)	(924.14)%	(603,443)	(4,175,594)	1,821,068	1,994,296	(329.29)%	(5,996,662)	(309.38)%	(6,169,890)
Net Income (Loss)	\$ 743,892	\$ (1,252,072)	\$ 2,336,392	159.41 %	1,995,963	(68.16)%	(1,592,500)	\$ 22,964,715	\$ 16,280,779	\$ 26,189,812	41.05 %	6,683,936	(12.31)%	(3,225,097)
Total Retail Sales Adjusted for Unbilled Sales	1,714,569	851,620	1,625,175	101.33 %	862,949	5.50 %	89,394	20,743,355	18,776,751	21,364,631	10.47 %	1,966,604	(2.91)%	(621,276)
Total Transportation Sales	196,442	175,259	182,960	12.09 %	21,183	7.37 %	13,482	1,762,935	1,577,950	1,763,867	11.72 %	184,985	(.05)%	(932)
Total Sales Adjusted for Unbilled Sales	1,911,011	1,026,879	1,808,135	86.10 %	884,132	5.69 %	102,876	22,506,290	20,354,701	23,128,498	10.57 %	2,151,589	(2.69)%	(622,208)
Heating degree days	1	1	-	.00 %	-	100.00 %	1	3,453	3,586	3,666	(3.71)%	(133)	(5.81)%	(213)
Number of customers	239,503	240,828	237,872	-0.55%	(1,325)	.69 %	1,631							
Plant Additions & Replacements	\$ 8,527,880	\$ 9,945,514	\$ 6,979,439	(14.25)%	(1,417,634)	22.19 %	\$ 1,548,441	\$ 37,952,168	\$ 51,219,851	\$ 43,213,073	(25.90)%	\$(13,267,683)	(12.17)%	\$ (5,260,905)

2023 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2022	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual 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	1,401,644	1,444,300	1,445,193	1,441,557	1,440,117	1,440,468	\$17,152,435	\$213,558,761
Water Infrastructure Revenue - Commodity	\$39,504,966	643,627	574,985	665,074	604,118	981,700	2,134,678	2,140,000	2,096,294	1,824,531	1,392,227	698,956	649,240	\$14,405,429	\$53,910,395
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	1,494,974	1,546,529	1,276,430	1,320,164	925,000	867,457	\$19,194,426	\$178,689,476
Abandonments - approximate	\$5,399,109	12,043	102,028	133,914	5,819	6,598	103,415	37,273	58,513	58,513	58,513	58,513	58,513	\$693,652	\$6,092,761
Service Reconnections W-3	\$34,714,698	39,691	592,350	739,317	338,863	515,474	837,498	328,420	677,865	655,356	650,573	651,495	656,297	\$6,683,198	\$41,397,895
Infrastructure Integrity	\$1,761,572	27,730	26,303	48,707	43,950	44,160	47,486	44,673	38,627	40,516	42,612	45,931	41,375	\$492,069	\$2,253,641
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	1,905,398	2,321,591	2,505,872	2,071,919	1,855,996	1,623,698	28,064,356	230,635,690
NET CURRENT YEAR	\$33,269,258	\$1,129,859	\$98,747	(\$1,372,081)	\$69,236	(\$1,454,122)	(\$108,182)	\$1,636,245	\$1,219,002	\$763,852	\$761,865	\$283,077	\$466,010	\$3,493,508	\$36,762,766
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	33,268,959	34,487,961	35,251,813	36,013,679	36,296,756	36,762,766		
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, Mesa has provided some suggested revisions to the GIRAWR report. These suggestions are as follows:

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	Budget August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
Gas Infrastructure Revenue	\$191,199,265	\$1,226,322	\$1,287,178	\$1,333,779	\$1,308,542	\$1,316,912	\$1,325,433	\$1,302,991	\$1,311,687	\$1,311,963	\$1,314,966	\$1,317,368	\$1,320,314	\$15,677,452	\$206,876,717
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	33,521,520						
Investment Earnings on Project Fund	(\$186,943)	232,336	(103,837.74)	390,829.00	91,332.83	(18,413.49)	37,119.30	154,730.27						\$ 784,096	\$597,153
Expenditures															
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	1,023,631	1,023,632	1,023,631	1,023,631	1,023,853	\$8,902,347	\$123,989,401
Abandonments - approximate	\$15,762,976	45,798.55	21,383.23	4.15	(871,308.04)	8,860.27	(83,531.28)	14,002.35	500,000.00	75,000.00	75,000.00	85,000.00	500,000.00	\$370,209	\$16,133,186
GIR services per G-21	\$91,047,675	288,139	476,968	224,722	1,282,807	368,566	993,981	258,266	720,800	720,800	720,800	720,800	729,600	\$7,506,249	\$98,553,924
GIR service reconnections per G-3	\$22,953,270	39,849	35,765	81,707	107,450	176,062	185,299	186,345	203,675	204,712	229,517	231,373	261,016	\$1,942,769	\$24,896,039
Regulator Stations Infrastructure per G-21	\$691,231	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$691,231
TOTAL EXPENDITURES	\$245,542,206	755,555	1,552,300	174,030	1,078,949	1,105,768	2,128,666	829,836	2,448,106	2,024,144	2,048,948	2,060,804	2,514,469	\$18,721,574	\$264,263,780
NET CURRENT YEAR	(\$54,500,149)	\$470,767	(\$265,122)	\$1,159,748	\$229,593	\$211,144	(\$803,232)	\$473,155	(\$1,136,419)	(\$712,182)	(\$733,982)	(\$743,436)	(\$1,194,156)	(\$3,044,122)	(\$57,544,271)
LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)	(\$4,500,149)	(\$4,029,382)	(\$4,294,504)	(\$5,134,756)	(\$2,905,163)	(\$2,694,019)	(\$3,497,252)	(\$3,024,097)	(\$4,160,516)	(\$4,872,698)	(\$5,606,679)	(\$6,350,116)	(\$7,544,271)		
GIR Capital Expenditures Funded by Bond	49,312,893	1,643,594	3,165,954	2,128,578	(114,109)	1,078,949	0	3,234,434	829,836	2,448,106	2,024,144	2,048,948	2,060,804	20,549,238	
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	-	3,234,434	829,836	2,448,106	2,024,144	2,048,948	2,060,804	20,549,238	\$69,862,131
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	188,811	187,161	187,161	187,161	187,161	187,161	\$2,253,891	\$11,962,758
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	313,185	310,957	310,957	310,957	310,957	310,957	\$3,743,408	\$6,704,703
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)	(11,956,270)	(8,750,677)	(9,555,378)	(8,317,571)	(7,525,526)	(6,718,132)	(6,349,601)		(6,349,601)
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-'	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 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 SEVEN MONTHS ENDING JULY 31, 2023 AND 2022**

**A-12a
JULY 2023**

	Month of July			Seven Months Ending July		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ 171,659	\$ 137,847	\$ 146,159	\$ 1,103,693	\$ 957,309	\$ 941,665
Top level reductions	0	(218,505)	0	0	(1,494,148)	0
	<u>171,659</u>	<u>(80,658)</u>	<u>146,159</u>	<u>1,103,693</u>	<u>(536,839)</u>	<u>941,665</u>
Law	84,161	91,352	84,696	610,368	628,255	576,225
Human Resources - Vice President - Savine	100,491	98,933	89,666	656,067	680,229	606,707
Senior Vice President - Mendenhall	<u>184,652</u>	<u>190,285</u>	<u>174,362</u>	<u>1,266,435</u>	<u>1,308,483</u>	<u>1,182,932</u>
Safety, Security & Locating	353,000	327,558	294,659	2,336,633	2,122,663	1,960,777
Vice President - Hunter	<u>353,000</u>	<u>327,558</u>	<u>294,659</u>	<u>2,336,633</u>	<u>2,122,663</u>	<u>1,960,777</u>
Purchasing	64,351	62,854	58,451	436,856	428,440	398,307
Meter Services	218,347	224,753	179,617	1,444,872	1,569,793	1,243,805
Stores	103,514	101,704	95,000	663,605	676,473	574,450
Facilities Management	89,037	89,951	72,766	585,284	579,583	481,549
Vice President - Zellars	<u>475,249</u>	<u>479,262</u>	<u>405,834</u>	<u>3,130,617</u>	<u>3,254,288</u>	<u>2,698,111</u>
Field Service Administration	198,749	198,284	203,262	1,326,209	1,351,499	1,201,521
Field Services	799,012	740,912	707,975	5,084,154	5,151,132	4,889,060
Transportation	101,296	121,014	98,437	709,766	843,078	684,841
Transportation Office	65,565	80,175	66,388	509,894	536,352	460,948
Vice President - Melville	<u>1,164,622</u>	<u>1,140,385</u>	<u>1,076,062</u>	<u>7,630,023</u>	<u>7,882,061</u>	<u>7,236,370</u>
Senior Vice President - Ausdemore	<u>1,992,871</u>	<u>1,947,205</u>	<u>1,776,555</u>	<u>13,097,273</u>	<u>13,259,011</u>	<u>11,895,258</u>
Information Technology - Vice President - Pappalil	495,629	583,980	393,748	3,373,088	3,967,912	2,879,127
Business Development	110,523	115,062	99,349	740,906	781,661	594,411
Corporate Communications	65,485	66,953	78,342	432,196	459,747	553,364
Customer Service Administration	31,898	31,061	29,855	222,132	213,704	206,695
Customer Service	222,242	255,434	219,979	1,567,096	1,840,985	1,515,800
Customer Accounting	186,543	191,005	181,214	1,236,016	1,255,622	1,127,617
Branch Delivery	56,437	78,577	69,458	486,343	545,480	449,212
Customer Service	<u>497,120</u>	<u>556,077</u>	<u>500,506</u>	<u>3,511,587</u>	<u>3,855,791</u>	<u>3,299,324</u>
Vice President - Mueller	<u>673,128</u>	<u>738,092</u>	<u>678,197</u>	<u>4,684,689</u>	<u>5,097,199</u>	<u>4,447,099</u>
Senior Vice President - Lobsiger	<u>1,168,757</u>	<u>1,322,072</u>	<u>1,071,945</u>	<u>8,057,777</u>	<u>9,065,112</u>	<u>7,326,226</u>
Rates	22,542	21,439	20,878	155,066	148,034	142,964
Accounting	161,199	151,296	140,620	1,026,439	1,046,234	937,207
Senior Vice President - Myers	<u>183,741</u>	<u>172,735</u>	<u>161,498</u>	<u>1,181,505</u>	<u>1,194,268</u>	<u>1,080,171</u>
Gas Operations	59,205	53,518	37,782	382,879	365,635	254,975
Gas Production	183,044	156,143	132,411	1,246,815	1,179,959	1,032,817
Gas Systems Control	51,297	51,209	55,895	372,137	348,695	344,909
Gas Distribution	115,641	126,079	119,586	852,994	875,200	776,695
Vice President - Knight	<u>409,187</u>	<u>386,949</u>	<u>345,674</u>	<u>2,854,825</u>	<u>2,769,489</u>	<u>2,409,396</u>
Water Operations	27,406	26,868	24,991	224,296	182,665	172,339
Water Pumping - Florence	258,425	237,749	222,609	1,625,728	1,608,159	1,604,767
Maintenance	219,887	229,299	196,211	1,560,795	1,601,710	1,411,925
Water Distribution	288,161	292,121	267,677	1,983,412	2,040,820	1,748,828
Platte South	109,595	117,672	92,786	762,813	786,490	602,150
Platte West	119,742	137,667	101,041	850,457	926,530	878,167
Water Quality	77,566	81,641	71,039	505,311	544,955	468,532
Vice President - Henn	<u>1,100,782</u>	<u>1,123,016</u>	<u>976,354</u>	<u>7,512,812</u>	<u>7,691,328</u>	<u>6,886,708</u>
Infrastructure Integrity	114,658	118,465	100,127	681,706	781,324	661,461
Engineering Administration	60,003	54,493	31,752	392,075	373,246	379,834
Plant Engineering	218,921	233,632	227,795	1,511,277	1,591,752	1,694,815
Engineering Design	232,671	277,662	230,965	1,622,806	1,852,172	1,663,313
Vice President - Niiya	<u>626,253</u>	<u>684,250</u>	<u>590,639</u>	<u>4,207,864</u>	<u>4,598,494</u>	<u>4,399,423</u>
Construction	1,285,277	1,319,643	1,113,736	8,978,467	8,963,917	7,286,882
Vice President - Schovanec	<u>1,285,277</u>	<u>1,319,643</u>	<u>1,113,736</u>	<u>8,978,467</u>	<u>8,963,917</u>	<u>7,286,882</u>
Senior Vice President - Langel	<u>3,421,499</u>	<u>3,513,858</u>	<u>3,026,403</u>	<u>23,553,968</u>	<u>24,023,228</u>	<u>20,982,409</u>
Total Payroll	<u>\$ 7,123,179</u>	<u>\$ 7,065,498</u>	<u>\$ 6,356,922</u>	<u>\$ 48,260,651</u>	<u>\$ 48,313,263</u>	<u>\$ 43,408,661</u>

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

**A-12b
JULY 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	-	-	7	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	6	-	-	6	-	-	7	-	-
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	-	-	32	-	1
Vice President - Hunter	35	-	-	34	-	-	32	-	1
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	34	-	-	36	-	-	35	-	-
Stores	14	-	2	14	-	2	15	-	1
Facilities Management	11	-	3	11	1	3	10	-	1
Vice President - Zellars	66	-	5	68	1	5	67	-	2
Field Service Administration	25	-	-	25	-	-	26	-	-
Field Services	99	-	4	90	-	4	93	-	2
Transportation	18	-	-	19	-	-	16	-	-
Transportation Office	8	-	-	10	-	1	9	-	-
Vice President - Melville	150	-	4	144	-	5	144	-	2
Senior Vice President - Ausdemore	251	-	9	246	1	10	243	-	5
Information Technology - Vice President - Pappal	48	-	4	57	-	4	42	-	1
Business Development	15	-	3	15	-	2	14	-	-
Corporate Communications	6	-	2	6	-	2	8	-	2
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	40	-	-	47	-	-	39	-	-
Customer Accounting	30	1	1	28	1	1	28	1	-
Branch Delivery	10	-	-	14	-	-	13	-	-
Customer Service	83	1	1	92	1	1	83	1	-
Vice President - Mueller	104	1	6	113	1	5	105	1	2
Senior Vice President - Lobsiger	152	1	10	170	1	9	147	1	3
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	-	2	32	-	2	30	-	2
Maintenance	29	-	-	29	-	-	27	-	-
Water Distribution	37	-	-	40	-	-	30	-	2
Platte South	13	1	1	14	1	2	13	1	-
Platte West	16	1	-	17	1	2	14	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Henn	138	2	3	143	2	7	125	2	4
Infrastructure Integrity	14	-	7	14	-	7	12	-	5
Engineering Administration	5	-	-	4	-	-	3	-	-
Plant Engineering	24	-	1	28	-	1	31	-	-
Engineering Design	32	-	1	36	-	2	31	-	2
Vice President - Niiya	75	-	9	82	-	10	77	-	7
Construction	175	-	-	176	-	-	151	-	-
Vice President - Schovanec	175	-	-	176	-	-	151	-	-
Senior Vice President - Langel	432	2	12	444	2	17	395	2	12
Total Employees	882	4	33	906	4	39	832	3	21

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

**A-12b
JULY 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	-	-	7	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	6	-	-	6	-	-	7	-	-
Law	9	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	11	-	-	10	-	-	10	-	-
Senior Vice President - Mendenhall	20	-	-	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 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 - 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	3	-	-	3	-	-	3	-	-
Engineering Administration	5	-	-	4	-	-	3	-	-
Plant Engineering	24	-	-	28	-	-	31	-	-
Engineering Design	19	-	-	21	-	-	20	-	-
Vice President - Niiya	51	-	-	56	-	-	57	-	-
Construction	20	-	-	20	-	-	12	-	-
Vice President - Schovanec	20	-	-	20	-	-	12	-	-
Senior Vice President - Langel	116	-	-	121	-	-	111	-	-
Total Employees	271	-	-	285	-	-	259	-	-

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

**A-12b
JULY 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	-	-	1
Human Resources - Vice President - Savine	2	1	-	2	-	1	2	-	-
Senior Vice President - Mendenhall	2	1	1	2	-	2	2	-	1
Safety, Security & Locating	22	-	-	21	-	-	20	-	1
Vice President - Hunter	22	-	-	21	-	-	20	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	31	-	-	33	-	-	32	-	-
Stores	12	-	2	12	-	2	13	-	1
Facilities Management	6	-	3	6	1	3	5	-	1
Vice President - Zellars	49	-	5	51	1	5	50	-	2
Field Service Administration	17	-	-	17	-	-	18	-	-
Field Services	99	-	4	90	-	4	93	-	2
Transportation	18	-	-	19	-	-	16	-	-
Transportation Office	5	-	-	6	-	1	6	-	-
Vice President - Melville	139	-	4	132	-	5	133	-	2
Senior Vice President - Ausdemore	210	-	9	204	1	10	203	-	5
Information Technology - Vice President - Pappal	-	-	4	-	-	4	-	-	1
Business Development	7	-	3	7	-	2	7	-	-
Corporate Communications	-	-	2	-	-	2	-	-	2
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	33	-	-	41	-	-	34	-	-
Customer Accounting	27	1	1	25	1	1	25	1	-
Branch Delivery	10	-	-	13	-	-	12	-	-
Customer Service	70	1	1	79	1	1	71	1	-
Vice President - Mueller	77	1	6	86	1	5	78	1	2
Senior Vice President - Lobsiger	77	1	10	86	1	9	78	1	3
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	-	2	24	-	2	22	-	2
Maintenance	26	-	-	26	-	-	24	-	-
Water Distribution	33	-	-	36	-	-	27	-	2
Platte South	11	1	1	11	1	2	11	1	-
Platte West	14	1	-	15	1	2	12	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Henn	108	2	3	113	2	7	97	2	4
Infrastructure Integrity	11	-	7	11	-	7	9	-	5
Engineering Administration	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	1	-	-	1	-	-	-
Engineering Design	13	-	1	15	-	2	11	-	2
Vice President - Niiya	24	-	9	26	-	10	20	-	7
Construction	155	-	-	156	-	-	139	-	-
Vice President - Schovanec	155	-	-	156	-	-	139	-	-
Senior Vice President - Langel	316	2	12	323	2	17	284	2	12
Total Employees	611	4	33	621	4	39	573	3	21

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

**A-12c
JULY 2023**

	Month of July			Seven Months Ending July		
	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	13.5	15.0	11.0	122.0	94.0	81.0
Human Resources - Vice President - Savine	0.0	20.0	24.5	2.5	69.0	95.0
Senior Vice President - Mendenhall	13.5	35.0	35.5	124.5	163.0	176.0
Safety, Security & Locating	1,553.5	705.0	1,131.5	9,546.5	3,485.0	6,033.5
Vice President - Hunter	1,553.5	705.0	1,131.5	9,546.5	3,485.0	6,033.5
Purchasing	0.0	0.0	1.5	0.0	0.0	5.5
Meter Services	48.0	2.0	0.0	181.5	14.0	1.5
Stores	23.0	15.0	61.0	164.0	105.0	289.0
Facilities Management	21.5	15.0	18.5	361.5	180.0	246.0
Vice President - Zellars	92.5	32.0	81.0	707.0	299.0	542.0
Field Service Administration	341.5	235.0	344.0	1,682.5	1,625.0	1,686.0
Field Services	1,462.0	1,600.0	1,297.0	9,053.0	9,000.0	8,094.0
Transportation	43.0	120.0	83.5	284.0	620.0	269.5
Transportation Office	58.5	83.0	72.5	487.5	583.0	462.0
Vice President - Melville	1,905.0	2,038.0	1,797.0	11,507.0	11,828.0	10,511.5
Senior Vice President - Ausdemore	3,551.0	2,775.0	3,009.5	21,760.5	15,612.0	17,087.0
Information Technology - Vice President - Pappal	28.0	15.0	34.0	178.0	65.0	145.5
Business Development	0.5	0.0	1.0	37.0	0.0	1.0
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	141.0	60.0	54.5	1,745.5	240.0	1,179.5
Customer Accounting	1.5	5.0	312.0	119.0	95.0	1,015.5
Branch Delivery	19.0	15.0	14.0	148.5	105.0	147.5
Customer Service	161.5	80.0	380.5	2,013.0	440.0	2,342.5
Vice President - Mueller	162.0	80.0	381.5	2,050.0	440.0	2,343.5
Senior Vice President - Lobsiger	190.0	95.0	415.5	2,228.0	505.0	2,489.0
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	387.0	50.0	113.5	1,947.0	1,075.0	1,128.5
Gas Systems Control	0.5	10.0	80.0	49.0	60.0	155.0
Gas Distribution	87.5	125.0	81.0	619.0	605.0	537.5
Vice President - Knight	475.0	185.0	274.5	2,615.0	1,740.0	1,821.0
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	182.0	200.0	166.5	1,051.0	1,400.0	793.5
Maintenance	105.0	100.0	71.5	668.0	700.0	583.5
Water Distribution	1,002.0	450.0	1,159.0	6,905.0	3,150.0	5,351.5
Platte South	4.5	25.0	0.0	107.5	175.0	147.5
Platte West	58.0	45.0	91.5	709.5	315.0	502.5
Water Quality	24.0	10.0	16.0	120.0	70.0	138.0
Vice President - Henn	1,375.5	830.0	1,504.5	9,561.0	5,810.0	7,516.5
Infrastructure Integrity	61.5	25.0	63.5	224.5	175.0	117.0
Engineering Administration	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	233.5	70.0	203.0	970.0	415.0	718.5
Engineering Design	77.5	125.0	66.0	852.5	875.0	1,112.5
Vice President - Niiya	372.5	220.0	332.5	2,047.0	1,465.0	1,948.0
Construction	2,995.5	2,000.0	3,384.0	20,436.5	13,000.0	18,255.5
Vice President - Schovanec	2,995.5	2,000.0	3,384.0	20,436.5	13,000.0	18,255.5
Senior Vice President - Langel	5,218.5	3,235.0	5,495.5	34,659.5	22,015.0	29,541.0
Total Overtime Hours	8,973.0	6,140.0	8,956.0	58,777.5	38,295.0	49,293.0

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

**A-12d
JULY 2023**

	Month of July			Seven Months Ending July		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	1,002	985	705	8,513	6,238	5,067
Human Resources - Vice President - Savine	-	488	1,202	128	4,388	4,491
Senior Vice President - Mendenhall	1,002	1,473	1,908	8,641	10,626	9,558
Safety, Security & Locating	91,629	72,734	65,792	558,852	382,381	349,543
Vice President - Hunter	91,629	72,734	65,792	558,852	382,381	349,543
Purchasing	-	-	82	-	-	301
Meter Services	2,499	108	-	9,291	756	91
Stores	1,329	755	3,053	8,753	5,287	14,726
Facilities Management	1,359	705	960	19,597	8,458	11,968
Vice President - Zellars	5,187	1,568	4,095	37,641	14,501	27,086
Field Service Administration	23,058	19,712	23,087	117,228	103,242	107,833
Field Services	96,282	106,794	78,879	582,547	574,803	492,599
Transportation	2,569	7,382	4,263	16,403	38,142	15,812
Transportation Office	4,493	5,759	5,124	36,659	40,449	33,908
Vice President - Melville	126,402	139,647	111,353	752,837	756,636	650,152
Senior Vice President - Ausdemore	223,218	213,949	181,241	1,349,330	1,153,517	1,026,781
Information Technology - Vice President - Pappali	1,954	1,671	2,124	12,429	7,685	8,901
Business Development	26	-	58	1,887	-	58
Corporate Communications	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	6,322	2,606	2,413	76,302	10,426	53,057
Customer Accounting	84	242	14,526	6,182	4,599	47,839
Branch Delivery	944	704	658	7,083	4,929	6,920
Customer Service	7,350	3,553	17,597	89,567	19,953	107,816
Vice President - Mueller	7,376	3,553	17,655	91,454	19,953	107,874
Senior Vice President - Lobsiger	9,330	5,223	19,779	103,883	27,639	116,775
Rates	-	-	-	-	-	-
Accounting	-	-	-	253	-	-
Senior Vice President - Myers	-	-	-	253	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	26,650	5,388	7,668	133,223	71,840	75,416
Gas Systems Control	59	769	5,525	3,844	4,230	11,038
Gas Distribution	6,162	5,059	5,029	41,226	35,749	34,061
Vice President - Knight	32,871	11,216	18,222	178,293	111,819	120,515
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	12,068	12,278	11,616	70,144	85,946	49,567
Maintenance	7,978	6,237	5,302	48,414	43,659	40,661
Water Distribution	55,040	25,227	64,797	380,243	176,589	294,048
Platte South	278	1,462	-	6,376	10,231	8,341
Platte West	4,211	2,758	5,682	46,616	19,303	31,550
Water Quality	1,428	519	887	7,128	3,631	7,514
Vice President - Henn	81,003	48,480	88,285	558,921	339,359	431,681
Infrastructure Integrity	3,900	1,403	3,411	14,176	9,818	6,389
Engineering Administration	-	-	-	-	-	-
Plant Engineering	16,304	4,566	13,679	67,624	27,070	47,552
Engineering Design	4,412	6,374	3,570	46,651	44,616	57,031
Vice President - Niiya	24,616	12,342	20,660	128,450	81,504	110,972
Construction	166,562	114,160	190,114	1,134,665	742,040	996,155
Vice President - Schovanec	166,562	114,160	190,114	1,134,665	742,040	996,155
Senior Vice President - Langel	305,052	186,198	317,281	2,000,328	1,274,721	1,659,322
Total Overtime Dollars	538,602	406,843	520,209	3,462,435	2,466,503	2,812,436

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

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JULY 2023
Page 1

ASSETS	July 31 2023	June 30 2023	January 1 2023	Increase (Decrease)	
				One Month	Seven Months
UTILITY PLANT					
Plant in service - At cost	\$ 1,359,824,173	\$ 1,359,952,002	\$ 1,336,765,056	\$ (127,829)	\$ 23,059,117
Less - Accumulated depreciation	(386,615,359)	(385,532,365)	(373,817,031)	(1,082,994)	(12,798,328)
Net utility plant in service	973,208,814	974,419,638	962,948,025	(1,210,824)	10,260,789
Construction in progress	89,329,990	85,183,350	70,287,897	4,146,640	19,042,092
Construction materials - at average cost	3,427,493	3,463,840	4,033,090	(36,347)	(605,597)
Net utility plant	1,065,966,296	1,063,066,827	1,037,269,012	2,899,469	28,697,284
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,081,871	3,075,471	3,041,013	6,400	40,858
2022 Bond Project Fund	45,213,496	45,934,541	58,376,719	(721,045)	(13,163,223)
Construction/Environmental fund	174,413	174,263	173,509	150	904
Lease receivable	840,240	840,332	846,389	(92)	(6,150)
Other non-current assets	1,021,059	1,400,355	1,548,211	(379,296)	(527,153)
Total noncurrent assets	50,331,078	51,424,962	63,985,842	(1,093,884)	(13,654,764)
CURRENT ASSETS					
Cash in treasurer's accounts	111,215,976	103,712,906	103,136,850	7,503,070	8,079,126
Bond sinking fund - restricted	12,111,051	10,008,995	2,718,072	2,102,056	9,392,979
Accounts receivable	2,567,797	2,697,976	3,516,025	(130,179)	(948,227)
Accounts receivable - utility service	32,805,738	31,355,250	22,652,529	1,450,488	10,153,209
Allowance for uncollectible accounts	(1,893,731)	(1,875,265)	(1,830,755)	(18,466)	(62,976)
Interdepartmental Receivable from Gas Department	4,400,120	13,608,208	4,170,965	(9,208,088)	229,156
Lease receivable	31,578	31,576	55,637	3	(24,059)
Interest receivable	7,823	6,519	12,410	1,304	(4,588)
Accrued unbilled revenues	8,405,360	9,500,295	4,120,770	(1,094,935)	4,284,590
Materials and supplies - at average cost	6,522,368	6,033,835	5,212,165	488,533	1,310,202
Prepayments	727,023	(10,195)	350,897	737,218	376,126
Total current assets	176,901,103	175,070,099	144,115,565	1,831,004	32,785,539
DEFERRED OUTFLOWS					
Pension	54,670,970	54,670,970	54,670,970	-	-
OPEB	9,192,576	9,192,576	9,192,576	-	-
Debt refund	1,747,361	1,777,705	1,959,771	(30,344)	(212,410)
Total deferred outflows	65,610,907	65,641,251	65,823,317	(30,344)	(212,410)
Total Assets	\$ 1,358,809,385	\$ 1,355,203,140	\$ 1,311,193,736	\$ 3,606,245	\$ 47,615,649

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

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JULY 2023
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LIABILITIES AND NET WORTH	July 31	June 30	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Seven Months
NONCURRENT LIABILITIES					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	244,116,161	244,236,623	244,957,618	(120,462)	(841,457)
NDEQ Loan - Contact Basin	2,295,022	2,295,022	2,447,082	-	(152,060)
Total long term debt	<u>246,411,183</u>	<u>246,531,645</u>	<u>247,404,700</u>	<u>(120,462)</u>	<u>(993,517)</u>
Net pension liability	39,788,717	39,788,717	39,788,717	-	-
Other Post Employment Benefits	37,940,565	38,177,025	39,595,785	(236,460)	(1,655,220)
Total Long Term Liabilities	<u>324,140,465</u>	<u>324,497,387</u>	<u>326,789,202</u>	<u>(356,922)</u>	<u>(2,648,737)</u>
CURRENT LIABILITIES					
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	7,605,363	11,318,941	10,592,592	(3,713,578)	(2,987,229)
Customer deposits-Pioneer Approach Mains	3,603,929	3,801,422	5,342,666	(197,494)	(1,738,737)
Customer Credit Balances	2,039,817	2,492,496	2,390,988	(452,679)	(351,171)
Statutory payments to municipalities	882,277	618,796	707,918	263,481	174,359
Sewer fee collection due municipalities	26,647,285	26,310,214	24,095,757	337,071	2,551,528
Interest accrued on water revenue bonds	1,579,074	754,897	1,085,897	824,177	493,177
Accrued vacation payable	4,999,234	4,999,234	4,999,234	-	-
Other current liabilities	89	89	88	0	2
Total current liabilities	<u>62,879,682</u>	<u>65,818,703</u>	<u>64,734,758</u>	<u>(2,939,022)</u>	<u>(1,855,077)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>46,590,987</u>	<u>48,742,112</u>	<u>29,567,178</u>	<u>(2,151,125)</u>	<u>17,023,809</u>
SELF - INSURED RISKS	<u>6,076,382</u>	<u>5,797,450</u>	<u>4,500,014</u>	<u>278,932</u>	<u>1,576,369</u>
OTHER DEFERRED LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	839,711	844,010	869,802	(4,299)	(30,091)
Contributions in aid of construction	377,570,670	375,804,887	370,233,553	1,765,783	7,337,117
	<u>422,844,877</u>	<u>421,083,392</u>	<u>415,537,850</u>	<u>1,761,485</u>	<u>7,307,026</u>
NET POSITION – ACCUMULATED REINVESTED EARNINGS	<u>496,276,992</u>	<u>489,264,096</u>	<u>470,064,734</u>	<u>7,012,896</u>	<u>26,212,258</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>1,358,809,385</u>	<u>1,355,203,140</u>	<u>1,311,193,736</u>	<u>3,606,245</u>	<u>47,615,649</u>

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

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JULY 2023

	July 2023		July 2022	Seven Months 2023		Seven Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Metered sales of water	\$ 16,403,773	\$ 16,244,886	\$ 17,383,676	\$ 81,875,852	\$ 71,088,977	\$ 72,358,885
Infrastructure charge	1,401,644	1,442,540	1,279,249	9,940,800	10,039,187	8,841,069
Other operating revenues	362,756	401,073	295,959	2,498,214	2,946,554	2,657,910
Total operating revenues	18,168,173	18,088,499	18,958,884	94,314,865	84,074,718	83,857,864
Less: Bad debt expense	(18,466)	(36,167)	(35,595)	(104,640)	(254,747)	(181,392)
Total operating revenues, net	18,149,707	18,052,332	18,923,288	94,210,225	83,819,971	83,676,472
OPERATING EXPENSES						
Operating expense	5,494,993	5,874,151	5,132,985	35,218,611	38,729,868	32,345,130
Maintenance expense	3,687,569	3,297,971	3,460,664	19,765,270	21,969,165	17,718,696
Depreciation	1,378,050	2,053,653	1,361,281	9,770,156	14,299,767	9,506,310
Other Non-Operating Expense (Income)	10,364	-	290	(272,293)	-	17,087
Statutory payments & fuel taxes	263,481	259,918	241,345	1,219,269	1,137,423	1,081,380
Interest expense revenue bonds	734,059	734,059	543,964	5,140,190	5,140,190	3,809,522
Interest expense NDEQ Loan	6,494	6,494	7,236	47,695	47,695	52,842
Total revenue deductions	11,575,011	12,226,247	10,747,765	70,888,896	81,324,107	64,530,967
Net revenues	6,574,696	5,826,085	8,175,524	23,321,329	2,495,864	19,145,506
Other Income & Expense - Interest, Invest Earnings & Exp	438,199	44,085	41,178	2,890,929	310,520	137,365
FUNDS PROVIDED						
Net income (loss)	7,012,896	5,870,170	8,216,702	26,212,258	2,806,384	19,282,871
Depreciation and amortization charges	1,538,329	2,270,210	1,490,914	10,844,282	15,736,493	10,407,167
Lead Service Replacement Funding	-	100,000	-	-	700,000	-
Deferred inflows - lease	(4,299)	-	-	(30,091)	-	-
Lease Interest income accrual (non cash)	-	-	-	16,547	-	-
Lease Interest receipt	(1,304)	-	-	(11,959)	-	-
Contribution in aid of construction	2,145,355	2,894,552	3,770,646	9,453,611	20,261,867	8,956,047
Contribution in aid of construction - impact fees	322,497	395,000	301,612	2,594,106	1,595,900	3,088,837
Customer Advances for Construction	(2,151,125)	-	(2,837,304)	17,023,809	-	(4,663,251)
Bond Proceeds	-	-	-	-	-	-
Total funds provided	8,862,349	11,529,933	10,942,569	66,102,563	41,100,644	37,071,671
FUNDS EXPENDED						
Plant additions and replacements	3,644,892	9,623,445	5,827,676	30,993,319	58,246,218	25,607,132
Plant additions and replacements-Cast Iron	1,494,974	1,899,015	3,475,764	13,258,847	17,884,421	12,737,482
OPEB - Begin Pre-funding	236,460	-	245,662	1,655,220	-	1,719,634
NDEQ Loan-Contact Basin	-	-	-	149,064	149,064	146,127
Bond Interest - 2012-Expense accrual (non cash)	(59,787)	(59,787)	(64,712)	(420,285)	4,437	(483,635)
Bond Interest - 2012-Payment	-	-	-	424,722	424,722	483,147
Bond Interest - 2015-Expense accrual (non cash)	(351,383)	(351,383)	2,237,743	(2,459,682)	(76,555)	(84,317)
Bond Interest - 2015-Payment	-	-	(2,624,753)	2,383,128	2,383,128	-
Bond Interest - 2018-Expense accrual (non cash)	(86,788)	(86,788)	510,267	(607,515)	(40,630)	(43,184)
Bond Interest - 2018-Payment	-	-	(602,509)	566,884	566,884	-
Bond Interest - 2022-Expense accrual (non cash)	(236,101)	(236,101)	-	248,619	248,619	-
Bond Interest - 2022-Payment	-	-	-	-	1,901,326	-
NDEQ Interest - Expense accrual (non cash)	(6,494)	(6,494)	(7,236)	(47,695)	(47,695)	(52,842)
NDEQ Interest - Payment	-	-	-	41,201	41,201	45,606
Total funds expended	4,635,773	10,781,906	8,997,902	46,185,826	81,685,138	40,075,151
SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED	4,226,577	748,026	1,944,667	19,916,737	(40,584,494)	(3,003,480)

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

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JULY 2023

	July 2023		July 2022	Seven Months 2023		Seven Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Interest on Bond Project Fund	(6,400)		(771)	(40,858)		(255,536)
Remove Net Bond Proceeds - Series 2021	721,045	-	-	13,163,223	-	-
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	3,307,000	-	-	19,477,500	2,834,629
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	-		-	-		-
Net Change in Bond Project Funds	<u>714,646</u>	<u>3,307,000</u>	<u>(771)</u>	<u>13,122,366</u>	<u>19,477,500</u>	<u>2,579,094</u>
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	(2,102,056)		(1,708,030)	(9,392,979)		(8,249,792)
Bond Closing Fund	-		-	-		-
Accounts Receivable	130,179		275,058	948,227		2,340,657
Accounts Receivable - Utility Service	(1,450,488)		(2,929,387)	(10,153,209)		(2,531,162)
Construction/Environmental fund	(150)		(59)	(904)		(206)
Allowance for Uncollectible Accounts	18,466		35,692	62,976		212,766
I/Co Receivable from Gas Department	9,208,088		390,273	(229,156)		440,854
Lease Receivable	(3)		-	24,059		-
Lease Receivable Noncurrent	92		-	6,150		-
Accrued Unbilled Revenue	1,094,935		(1,654,829)	(4,284,590)		(4,900,525)
Materials and Supplies	(488,533)		(423,457)	(1,310,202)		(325,553)
Prepayments	(737,218)		56,357	(376,126)		359,235
Other Noncurrent Assets	379,296		221,106	527,153		294,418
LIABILITY ACCOUNTS						
Accounts Payable	(3,720,072)		2,694,366	(2,993,723)		(569,065)
Customer Deposits - Pioneer Mains	(197,494)		495,473	(1,738,737)		(399,126)
Customer Credit Balances	(452,679)		(341,148)	(351,171)		1,222,700
Self Insured Risk Liability	278,932		209,014	1,576,369		1,313,532
Statutory Payments to Municipalities	263,481		(156,016)	174,359		(297,559)
Sewer Fee Collection Due Municipalities	337,071		(506,635)	2,551,528		(1,633,908)
All other, net			-	2		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE	<u>2,561,848</u>	<u>-</u>	<u>(3,342,222)</u>	<u>(24,959,977)</u>	<u>-</u>	<u>(12,722,734)</u>
Net Increase (Decrease) in Cash	<u>7,503,070</u>	<u>4,055,026</u>	<u>(1,398,326)</u>	<u>8,079,126</u>	<u>(21,106,994)</u>	<u>(13,147,120)</u>
Cash - Beginning of Period	103,712,906		87,050,094	103,136,850		98,798,888
Cash - End of Period	<u>111,215,976</u>		<u>85,651,768</u>	<u>111,215,976</u>		<u>85,651,768</u>
Change In Cash - Increase (Decrease)	<u>7,503,070</u>		<u>(1,398,326)</u>	<u>8,079,126</u>		<u>(13,147,120)</u>

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

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JULY 2023
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ASSETS	July 31	June 30	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Seven Months
UTILITY PLANT					
Plant in service - At Cost	\$ 736,581,597	\$ 731,641,373	\$ 721,035,585	\$ 4,940,224	\$ 15,546,011
Less - Accumulated depreciation	(247,658,205)	(247,639,109)	(239,178,460)	(19,097)	(8,479,745)
Right-Of-Use Asset -OPPD Downtown	1,047,211	1,047,211	1,347,737	-	(300,526)
Accumulated Amortization - ROU Asset	(436,338)	(418,884)	(544,551)	(17,454)	108,213
Net utility plant in service	<u>489,534,264</u>	<u>484,630,591</u>	<u>482,660,311</u>	<u>4,903,673</u>	<u>6,873,953</u>
Construction in progress	82,514,066	81,628,683	68,480,230	885,383	14,033,835
Construction materials - at average cost	<u>7,453,447</u>	<u>6,891,003</u>	<u>5,635,584</u>	<u>562,443</u>	<u>1,817,863</u>
Net utility plant	<u>579,501,777</u>	<u>573,150,277</u>	<u>556,776,125</u>	<u>6,351,500</u>	<u>22,725,651</u>
NONCURRENT ASSETS					
Bond Project Fund	53,750,637	56,180,403	75,355,264	(2,429,765)	(21,604,627)
Lease receivable	2,673,904	2,673,904	2,673,904	-	-
Other Non-Current Assets	515,137	1,103,370	3,447,422	(588,233)	(2,932,285)
Total noncurrent assets	<u>56,939,678</u>	<u>59,957,677</u>	<u>81,476,590</u>	<u>(3,017,998)</u>	<u>(24,536,911)</u>
CURRENT ASSETS					
Cash & Short Term Investments	167,429,229	179,315,551	140,028,452	(11,886,322)	27,400,778
Bond Sinking Fund - Restricted	4,177,077	3,310,377	893,724	866,700	3,283,353
Accounts receivable - utility service	21,635,923	26,080,793	35,854,936	(4,444,871)	(14,219,013)
Accounts receivable - other	(54,680)	595,870	2,951,626	(650,550)	(3,006,306)
Allowance for doubtful accounts	(3,853,568)	(3,824,405)	(3,526,830)	(29,162)	(326,738)
Lease receivable	17,952	17,952	17,952	-	-
Interest receivable	61,536	54,699	13,675	6,837	47,861
Accrued unbilled revenues	26,824,914	25,059,420	58,026,345	1,765,493	(31,201,431)
Natural gas in storage	4,524,072	4,577,054	4,433,054	(52,982)	91,018
Natural gas in pipeline storage	2,291,653	1,322,034	15,425,713	969,619	(13,134,059)
Propane in storage	6,822,294	6,026,311	5,141,555	795,983	1,680,738
Materials and supplies - at average cost	5,377,829	5,410,341	4,795,720	(32,512)	582,109
Prepayments	2,866,425	2,681,054	3,561,535	185,371	(695,109)
Total current assets	<u>238,120,656</u>	<u>250,627,051</u>	<u>267,617,456</u>	<u>(12,506,395)</u>	<u>(29,496,800)</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	64,267,299	64,267,299	64,267,299	-	-
OPEB	10,809,737	10,809,737	10,809,737	-	-
Total Deferred Inflows	<u>75,077,036</u>	<u>75,077,036</u>	<u>75,077,036</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 949,639,147</u>	<u>\$ 958,812,040</u>	<u>\$ 980,947,207</u>	<u>\$ (9,172,894)</u>	<u>\$ (31,308,060)</u>

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

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JULY 2023
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LIABILITIES AND NET WORTH	July 31	June 30	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Seven Months
NONCURRENT LIABILITIES					
Long Term Debt - Revenue Bonds Net of Disc/Premium	150,147,263	150,274,333	151,036,754	(127,070)	(889,491)
Lease liability	432,446	450,485	555,537	(18,039)	(123,091)
Net pension liability	46,608,564	46,608,564	46,608,564	-	-
Net OPEB liability	46,299,727	46,063,267	44,644,507	236,460	1,655,220
Total noncurrent liabilities	<u>243,488,000</u>	<u>243,396,649</u>	<u>242,845,362</u>	<u>91,351</u>	<u>642,637</u>
CURRENT LIABILITIES					
Accounts payable	12,873,653	13,625,650	67,224,379	(751,997)	(54,350,726)
Interdepartmental Payable to Water Dept	4,400,120	13,608,208	4,170,965	(9,208,088)	229,156
Current maturities of Revenue Bonds	4,780,000	4,780,000	4,780,000	-	-
Lease liability - current portion	209,400	208,494	284,865	906	(75,465)
Customer deposits	13,815,897	13,749,864	13,353,566	66,032	462,330
Customer credit balances	4,522,403	4,069,743	8,121,170	452,660	(3,598,766)
Deferred revenue - Firm service agreement	2,297,534	2,389,127	-	(91,593)	2,297,534
Statutory payments to municipalities	1,094,800	929,492	2,009,691	165,308	(914,891)
Accrued interest on leases	0	0	277	-	(277)
Accrued Interest on Revenue Bonds	923,788	461,894	461,894	461,894	461,894
Accrued vacation payable	4,851,990	4,851,990	4,851,990	-	-
Total current liabilities	<u>49,769,586</u>	<u>58,674,463</u>	<u>105,258,796</u>	<u>(8,904,877)</u>	<u>(55,489,210)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>190,540</u>	<u>270,861</u>	<u>208,284</u>	<u>(80,321)</u>	<u>(17,744)</u>
SELF - INSURED RISKS	<u>3,373,614</u>	<u>4,408,067</u>	<u>4,248,222</u>	<u>(1,034,454)</u>	<u>(874,608)</u>
OTHER LIABILITIES	<u>2,786,802</u>	<u>2,808,109</u>	<u>999,936</u>	<u>(21,307)</u>	<u>1,786,866</u>
DEFERRED INFLOWS OF RESOURCES					
Contributions In Aid of Construction	41,672,661	41,635,156	41,960,602	37,505	(287,942)
Pension	30,525,098	30,525,098	30,525,098	-	-
OPEB	22,916,242	22,916,242	22,916,242	-	-
Deferred inflows - lease	2,710,953	2,715,635	2,743,728	(4,682)	(32,775)
Total Deferred Inflows	<u>97,824,954</u>	<u>97,792,131</u>	<u>98,145,670</u>	<u>32,822</u>	<u>(320,716)</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>552,205,651</u>	<u>551,461,760</u>	<u>529,240,936</u>	<u>743,892</u>	<u>22,964,715</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 949,639,147</u>	<u>\$ 958,812,040</u>	<u>\$ 980,947,207</u>	<u>\$ (9,172,894)</u>	<u>\$ (31,308,060)</u>

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

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JULY 2023
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	July 2023		July 2022	Seven Months 2023		Seven Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Gas sales revenue	\$ 10,591,630	\$ 9,185,184	\$ 19,117,650	\$ 162,512,641	\$ 175,295,840	\$ 196,168,160
(Over)/under gas recovery	23,339	-	(189,911)	(1,802,745)	-	(444,043)
Infrastructure charge	1,302,991	1,314,443	1,126,843	9,101,156	9,203,489	7,835,289
Other operating revenues	369,778	371,834	466,784	3,655,755	3,447,008	3,836,528
Total operating revenues	12,287,738	10,871,461	20,521,364	173,466,807	187,946,337	207,395,933
Less: Bad debt expense	(39,897)	(39,826)	(25,570)	(358,916)	(688,509)	(202,899)
Total operating revenues, net	12,247,841	10,831,635	20,495,795	173,107,891	187,257,828	207,193,034
Less: Natural gas purchased for resale	5,274,205	5,069,748	11,889,362	106,742,164	119,921,497	132,598,650
CPEP Rebates	-	-	-	(348,670)	(2,259,915)	(355,267)
Operating revenue, net of gas cost	6,973,636	5,761,887	8,606,433	66,714,397	69,596,246	74,949,651
REVENUE DEDUCTIONS						
Operating expense	3,785,819	3,321,428	3,128,246	23,725,636	25,924,723	23,040,458
Maintenance expense	1,292,075	1,455,839	1,400,088	9,486,656	10,084,680	9,559,124
Other Non-operating expense (income)	(5,265)	-	8,610	(1,277,060)	-	10,029
Depreciation	1,648,775	1,750,769	1,571,029	11,405,049	12,059,815	10,900,257
Statutory payments & fuel taxes	171,817	179,473	235,977	3,307,934	3,425,181	3,265,703
Bond issuance costs - 2022 Gas Bond	-	-	-	-	-	712,700
Interest expense - 2018 GIR Bond	73,581	73,581	78,100	515,067	515,067	546,703
Interest expense - 2022 Gas Bond	261,243	261,243	284,887	1,828,701	1,828,701	1,139,550
Interest expense - lease	1,630	-	-	12,031	-	-
Interest expense	7,257	3,087	2,763	25,893	21,198	19,045
Total revenue deductions	7,236,932	7,045,419	6,709,700	49,029,907	53,859,364	49,193,569
Net revenues	(263,296)	(1,283,533)	1,896,733	17,684,490	15,736,882	25,756,082
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	1,007,187	31,461	439,659	5,280,225	543,897	433,730
FUNDS PROVIDED						
Net income (loss)	743,892	(1,252,072)	2,336,392	22,964,715	16,280,779	26,189,812
Depreciation and amortization charges	2,093,796	2,463,577	1,990,062	14,649,407	16,910,529	13,812,096
Deferred revenue - Firm service agreement	(91,593)	-	-	2,297,534	-	-
Deferred inflows - lease	(4,682)	-	-	(32,775)	-	-
Lease Interest income accrual (non cash)	(6,837)	-	-	(47,861)	-	-
Contribution in aid of construction - mains	120,089	-	6,666	289,168	-	1,071,962
Customer Advances for Construction	(80,321)	-	(90,006)	(17,744)	-	(1,601,842)
Total funds provided	2,774,343	1,211,506	4,243,113	40,102,444	33,191,308	170,859,804
FUNDS EXPENDED						
Plant additions and replacements	7,898,393	8,126,082	5,374,185	30,274,750	39,684,029	35,289,928
Plant additions and replacements - Cast Iron	629,487	1,819,432	1,605,254	7,677,418	11,535,822	7,923,145
Natural gas inventory increase (decrease)	1,712,620	2,086,454	2,750,601	(11,362,303)	(10,246,623)	(181,302)
Bond interest - 2018 Expense accrual (non cash)	(73,581)	(73,581)	(78,100)	(24,602)	(24,602)	(26,113)
Lease Interest Accrual	-	-	-	277	-	-
Bond Interest Accrual - Gas Bond 2022	(261,243)	(261,243)	(284,887)	452,199	452,199	(1,139,550)
Total funds expended	9,905,676	11,697,145	9,367,052	27,017,739	41,400,825	41,866,100
Subtotal - Funds Provided less Funds Expended	(7,131,334)	(10,485,639)	(5,123,939)	13,084,705	(8,209,517)	128,993,695

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

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	July 2023		July 2022	Seven Months 2023		Seven Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Bond Project Fund 2022	2,429,765	5,159,086	15,013,631	21,604,627	28,661,933	(96,468,802)
Net Change in Bond Project Fund	2,429,765	5,159,086	15,013,631	21,604,627	28,661,933	(96,468,802)
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	(866,700)	(860,227)	(904,505)	(3,283,353)	(3,250,225)	(3,655,036)
Accounts Receivable - Utility Service	4,444,871	-	4,684,336	14,219,013	-	(3,601,313)
Accounts Receivable - Other	650,550	-	(67,914)	3,006,306	-	2,319,243
Allowance for Uncollectible Accounts	29,162	-	25,708	326,738	-	204,002
Accrued Unbilled Revenue	(1,765,493)	-	(6,243,053)	31,201,431	-	(2,077,254)
Materials and Supplies	32,512	-	(40,998)	(582,109)	-	(271,643)
Prepayments	(185,371)	-	(995,156)	695,109	-	(631,190)
Other Noncurrent Assets	588,233	-	350,416	2,932,285	-	2,479,804
LIABILITY ACCOUNTS						
Accounts Payable	(751,997)	-	(1,414,587)	(54,350,726)	-	(19,983,661)
I/Co Payable to Water Department	(9,208,088)	-	(390,273)	229,156	-	(440,854)
Customer Deposits	66,032	-	72,270	462,330	-	369,308
Customer Credit Balances	452,660	-	(948,828)	(3,598,766)	-	1,118,277
Self Insured Risk Liability	(1,034,454)	-	63,633	(874,608)	-	515,143
Statutory Payments to Municipalities	165,308	-	(631,803)	(914,891)	-	(867,727)
Lease Liability - current	(18,039)	-	-	(123,091)	-	-
Lease Liability - noncurrent	906	-	-	(75,465)	-	-
Other Liabilities	(21,307)	-	189,906	1,786,866	-	410,418
All other, net	236,460	-	245,662	1,655,220	-	1,719,634
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH						
	(7,184,753)	(860,227)	(6,005,186)	(7,288,554)	(3,250,225)	(22,392,848)
Net Increase (Decrease) in Cash	<u>(11,886,322)</u>	<u>(6,186,780)</u>	<u>3,884,506</u>	<u>27,400,778</u>	<u>17,202,191</u>	<u>10,132,046</u>
Cash - Beginning of Period	179,315,551		133,586,090	140,028,452		127,338,550
Cash - End of Period	167,429,229		137,470,596	167,429,229		137,470,596
Change In Cash - Increase (Decrease)	<u>(11,886,322)</u>		<u>3,884,506</u>	<u>27,400,778</u>		<u>10,132,046</u>