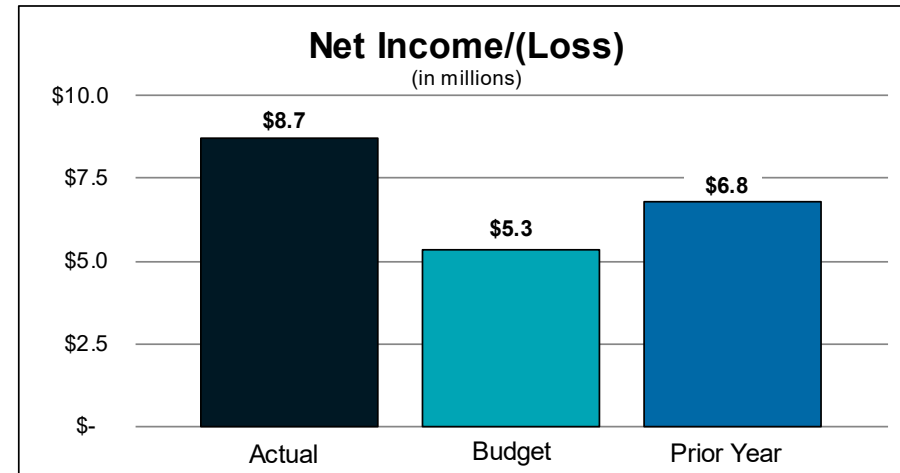
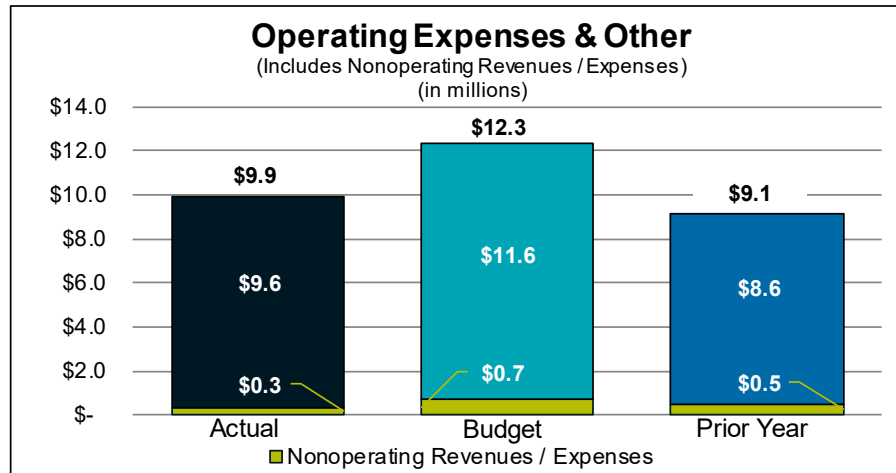
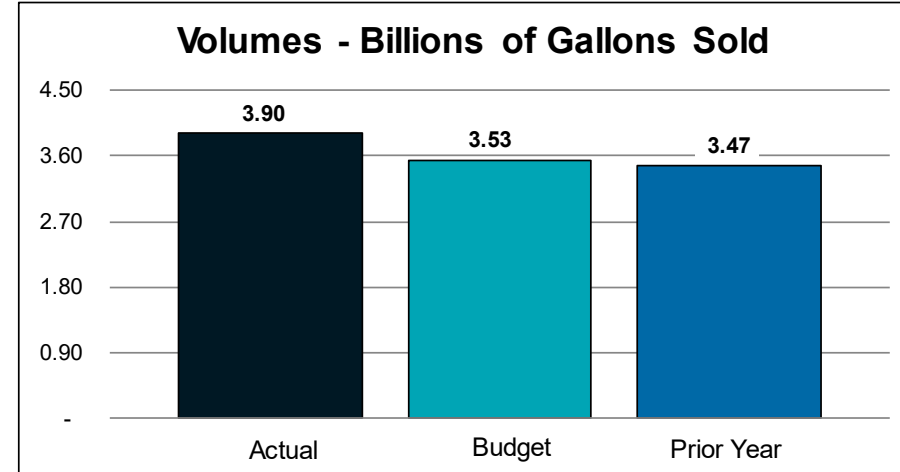
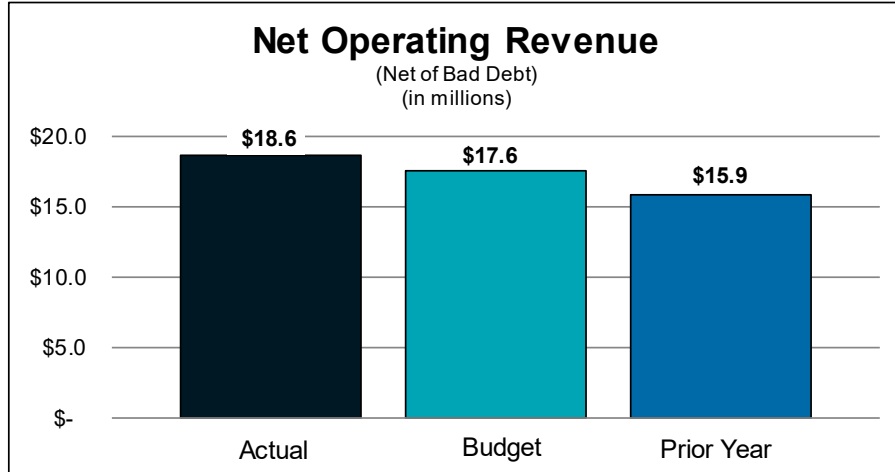


REPORT ON INCOME & FINANCE

SEPTEMBER 2023

WATER OPERATIONS

CURRENT MONTH – SEPTEMBER 2023



WATER OPERATIONS – EXECUTIVE SUMMARY

SEPTEMBER 2023 vs. BUDGET

Revenue:

- September Water sales revenues of \$18.6 million were favorable to budget by \$1.0 million, or 5.7%, as follows:
 - Increased metered sales of water due to volumes that were up 10.8% vs. budget
 - All other non-volume related

	Millions
\$	1.1
\$	(0.1)

Volumes:

- September Water volumes were favorable to budget by 10.8%, driven by lower than normal precipitation and partially offset with the voluntary restrictions from the equipment failure occurring at the Florence water treatment plant on July 25, 2023

Operating Expenses & Other:

- September operating and other expenses of \$9.9 million were favorable to budget by \$2.4 million, or 19.4%, as follows:
 - Decreased Distribution Maintenance expense primarily due to the timing of condition assessment projects, which will be completed later this year, and the timing of paving cuts
 - Decreased Depreciation expense (capital spending is \$39.8 million below budget through September)
 - Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields
 - Decreased Distribution Operating expense primarily due to a delay in painting the Millard water tower (to be completed in 2024)
 - Decreased WIR Water service reconnects/service replacements due to timing of various water main projects
 - Decreased Purification Operating expense primarily driven by lower chemical expense at Florence due to plant outage
 - Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses)
 - All other, net

\$	0.8
\$	0.7
\$	0.4
\$	0.3
\$	0.2
\$	0.2
\$	(0.4)
\$	0.2

Net Income:

- September's net income of \$8.7 million was favorable to budget by \$3.4 million

WATER OPERATIONS – EXECUTIVE SUMMARY

SEPTEMBER 2023 vs. PRIOR YEAR

Revenue:

- September Water sales revenues of \$18.6 million were favorable to prior year by \$2.7 million, or 17.5%, as follows:

- Increased metered sales of water due to volumes that were up 12.5% vs. prior year plus 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%)
- 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)

	Millions
\$	2.5
\$	0.2

Volumes:

- September Water volumes were favorable to prior year by 12.5%, primarily due to slightly drier weather conditions (1.35 inches of precipitation in September 2023 vs. 1.55 inches in September 2022), partially offset with the voluntary water restrictions resulting from the equipment failure occurring at the Florence water treatment plant on July 25, 2023.

Operating Expenses & Other:

- September operating and other expenses of \$9.9 million were unfavorable to prior year by \$0.8 million, or 9.1%, as follows:

- Increased Administrative & General expense primarily due to receipt of insurance proceeds associated with the Construction Center settling claim received in prior year
- Increased WIR Water service reconnects/service replacements due to timing of various water main projects
- Increased Purification Operating expense primarily driven by the increase in chemicals due to increased costs and higher water volumes
- Increased Primary Pumping Maintenance expense primarily due overhaul of Florence low service pump #6
- Increased interest expense due to issuance of 2022 Water Revenue Bonds in October 2022
- Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields

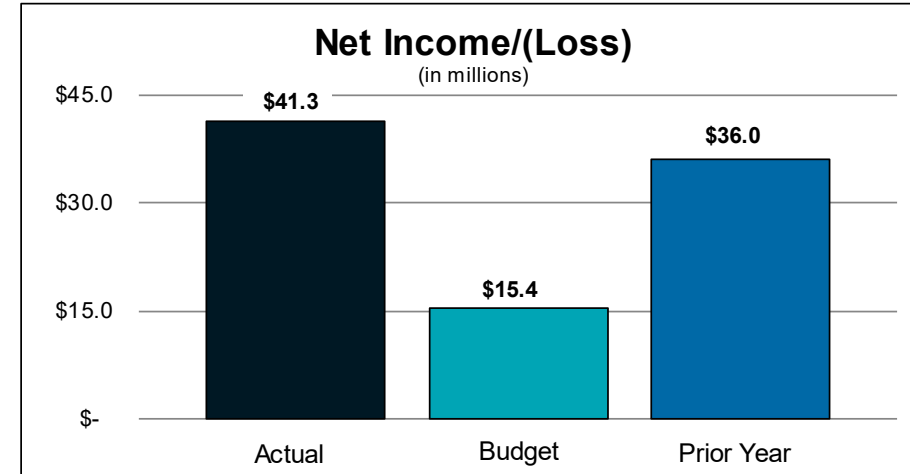
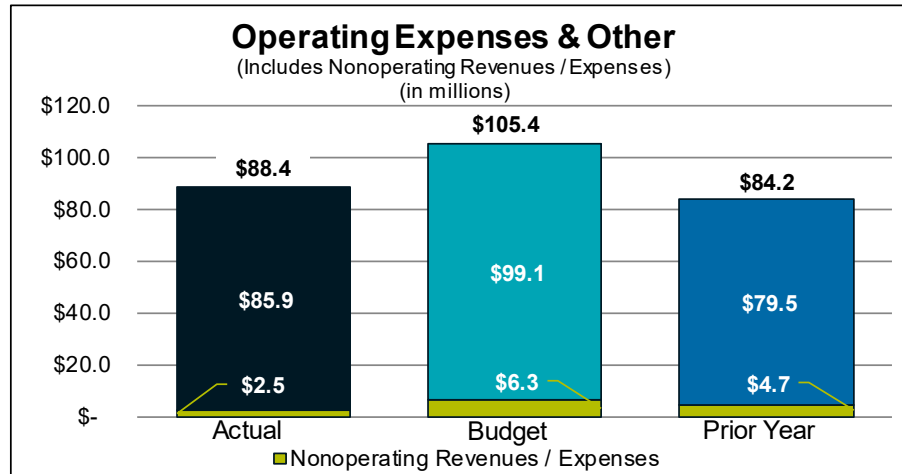
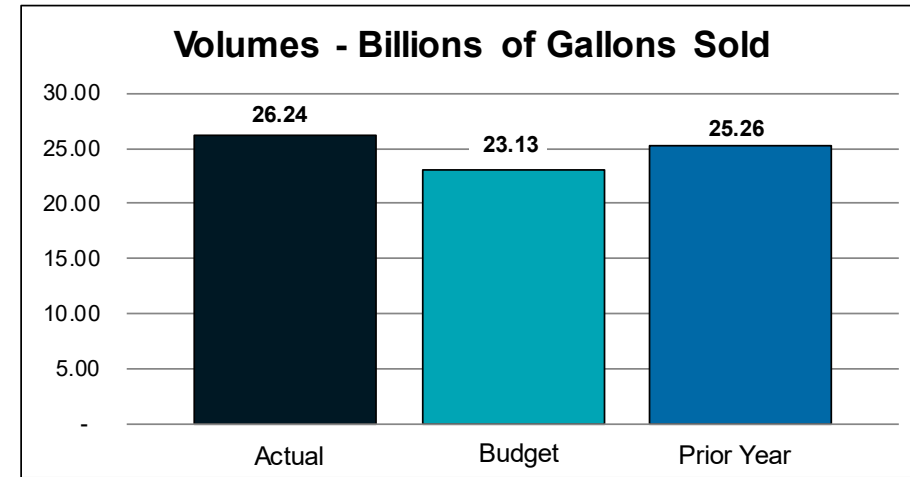
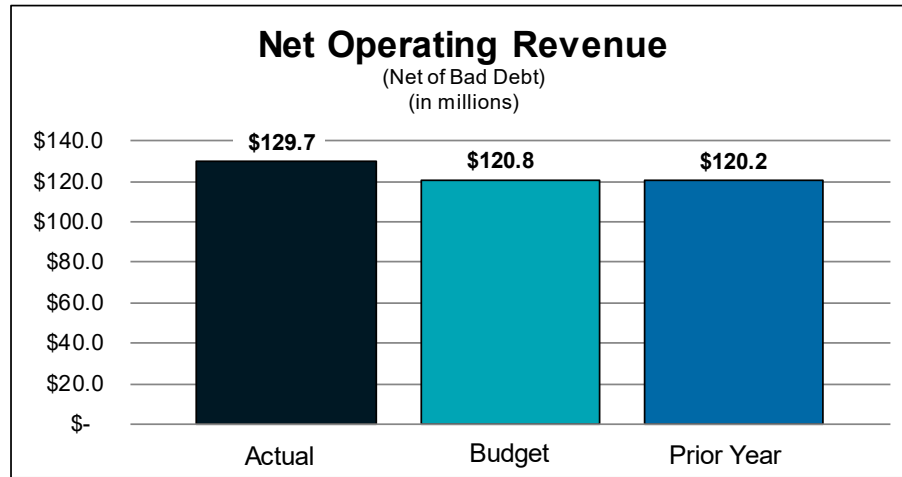
\$	(0.3)
\$	(0.3)
\$	(0.2)
\$	(0.2)
\$	(0.2)
\$	0.4

Net Income:

- September's net income of \$8.7 million was favorable to prior year by \$1.9 million.

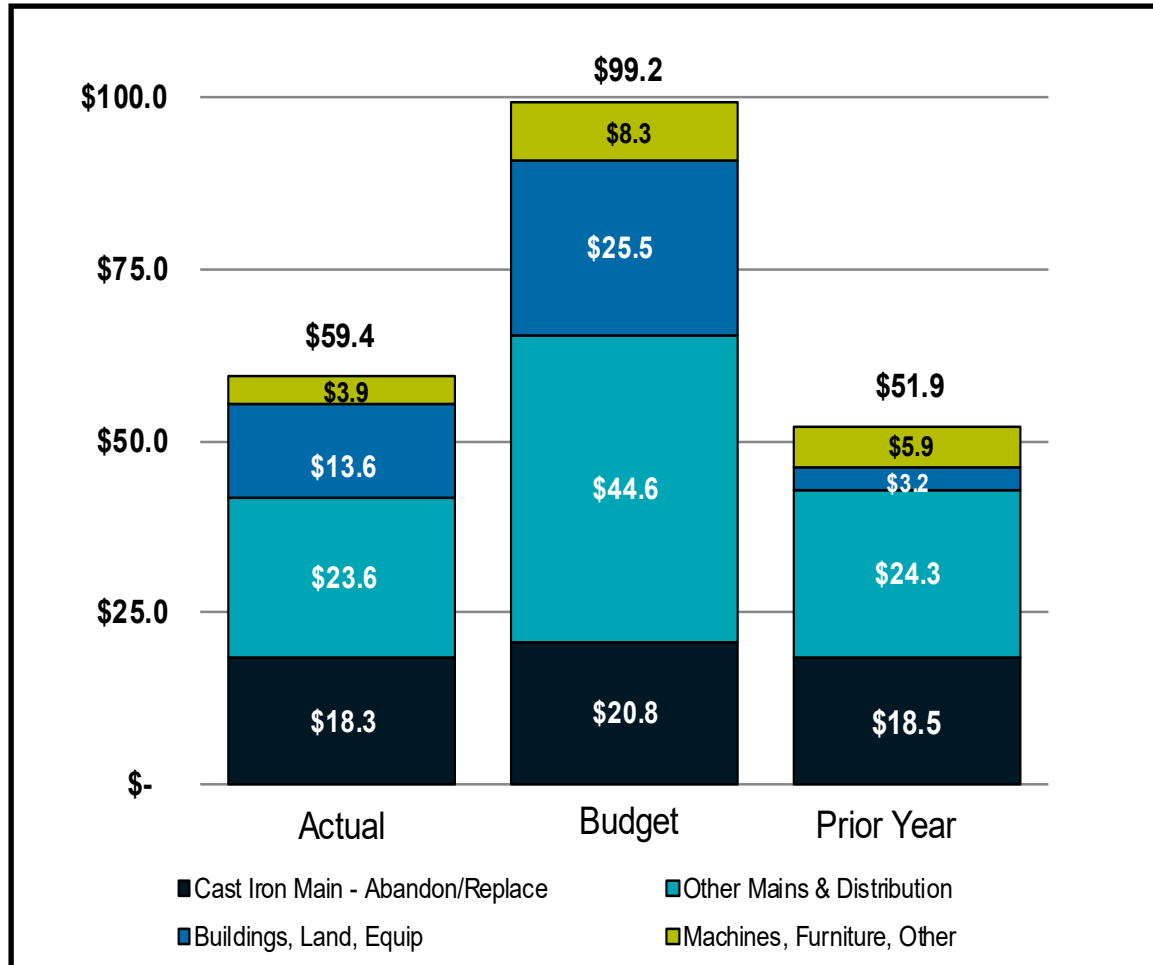
WATER OPERATIONS

YEAR-TO-DATE – SEPTEMBER 2023



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE SEPTEMBER 2023



- Year-to-date capital expenditures of \$59.4 million were \$39.8 million less than budget, as follows:

	Millions Over (Under) Budget
Platte South - Administration Building Design & Construction (delayed to 2024)	\$ (2.5)
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ (2.4)
Land acquisition for SW Reservoir (timing)	\$ (1.5)
Platte South - New Electrical Building Design (delayed to 2024)	\$ (1.0)
Platte West - Boiler Upgrades (timing)	\$ (0.8)
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)	\$ (0.5)
Florence - Primary Basin Cathodic Protection (timing)	\$ (0.4)
West Dodge Pump Station Design & Construction	\$ 0.5
Buildings, Land & Equipment-All Other	\$ (1.8)
Mains-Cast Iron (timing)	\$ (2.5)
Mains - All other (timing of large development projects)	\$ (21.0)
Construction Machines (timing)	\$ (1.9)
All other, net	\$ (2.5)
Total	\$ (39.8)

CASH POSITION – WATER DEPARTMENT

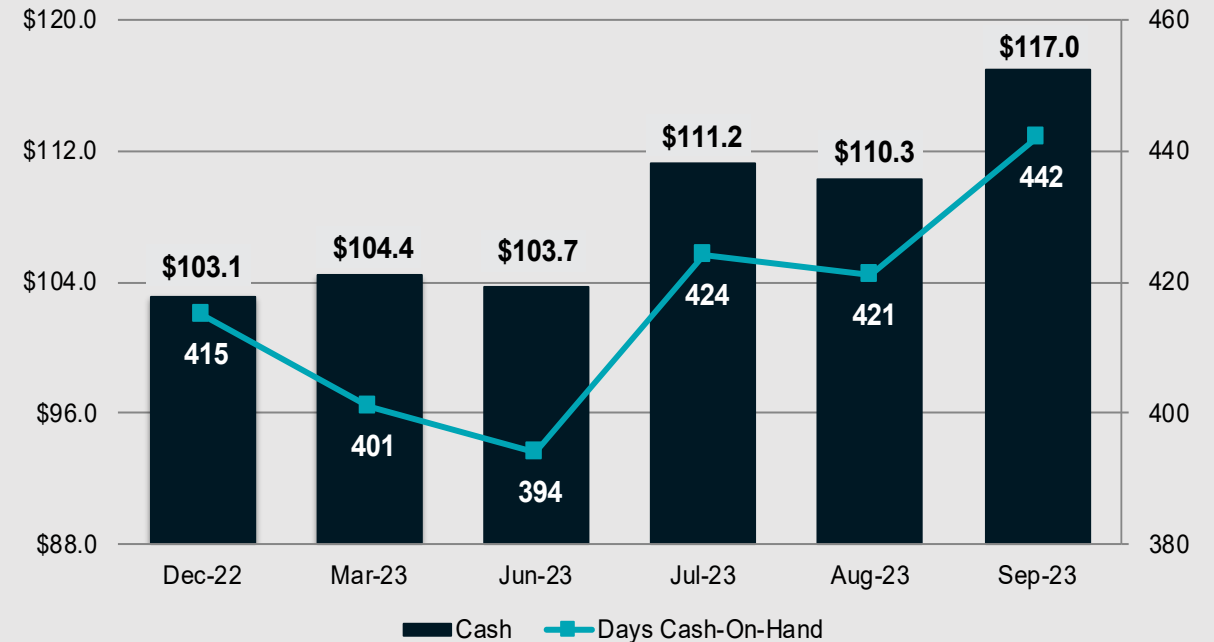
SEPTEMBER 30, 2023

- Cash and restricted funds totaled \$180.6 million; unrestricted cash totaled \$117.0 million, as depicted below:

(\$ in millions)	12/31/2022	9/30/2023	Change
Cash Per Balance Sheet	\$ 167.4	\$ 180.6	\$ 13.2
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 58.4	\$ 44.0	\$ (14.4)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.7	\$ 16.3	\$ 13.6
Bond Reserve Fund - Deposit in Lieu of Insurance (2012 bonds)	\$ 3.0	\$ 3.1	\$ 0.1
Platte West Environmental Fund	\$ 0.2	\$ 0.2	\$ 0.0
Subtotal Restricted Cash	\$ 64.3	\$ 63.6	\$ (0.7)
Unrestricted Cash	\$ 103.1	\$ 117.0	\$ 13.9
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.7	\$ 4.7	\$ (3.0)
Sewer Fees Collected but not Remitted	\$ 18.0	\$ 17.9	\$ (0.1)
Customer Advances for Construction*	\$ 29.6	\$ 44.6	\$ 15.0
WIR Funds Collected but not Expended	\$ 33.3	\$ 33.8	\$ 0.5
Cash Reserves	\$ 14.5	\$ 16.0	\$ 1.5
Days Cash on Hand (Unrestricted Cash)	415	442	27
Cash Required to meet 180 Day Goal	\$ 44.8	\$ 47.6	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 58.3	\$ 69.4	

Water - Unrestricted Cash

(\$ in millions)

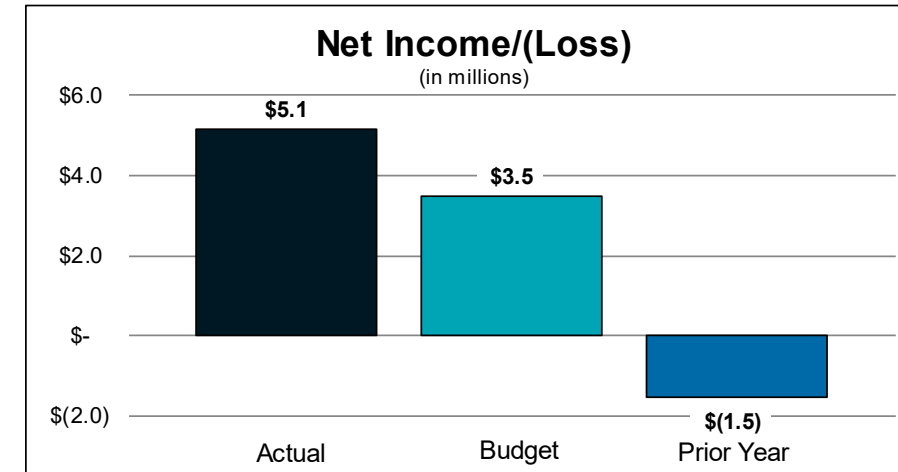
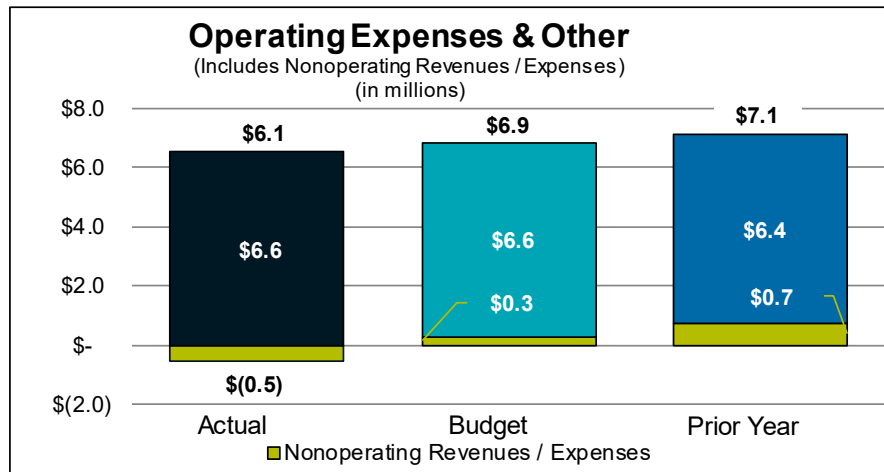
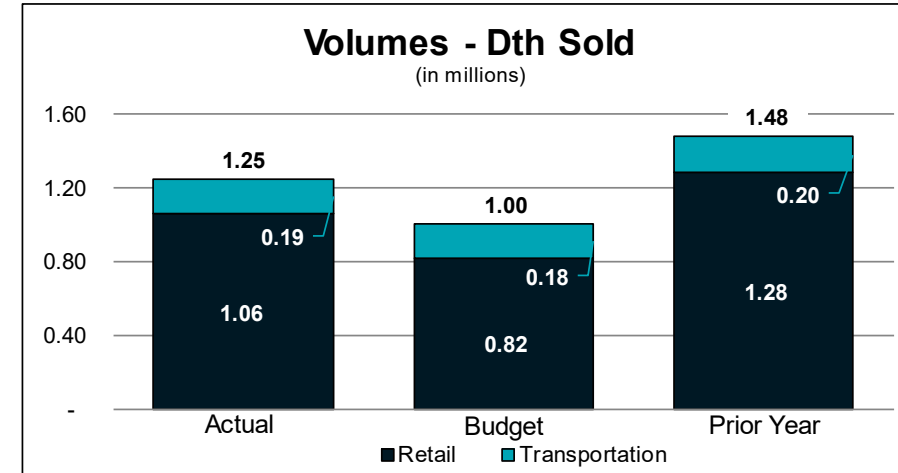
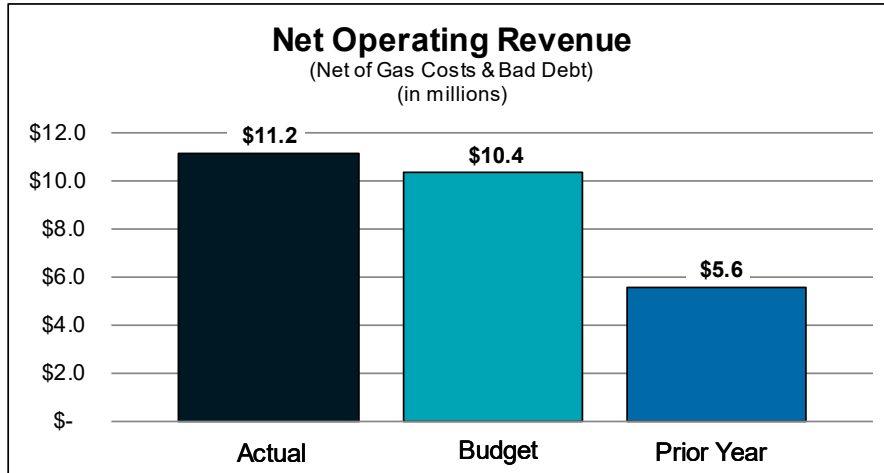


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On September 30, 2023, \$11.3 million has been expended from Cash Reserves for work-in-progress.

**Cash Reserves as of September 30, 2023 were negatively impacted by \$0.5 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in October 2023. (There is a one-month lag between incurring costs and reimbursement.)

GAS OPERATIONS

CURRENT MONTH – SEPTEMBER 2023



GAS OPERATIONS – EXECUTIVE SUMMARY

SEPTEMBER 2023 vs. BUDGET

Revenue:

- September Gas net revenues of \$11.2 million were favorable to budget by \$0.8 million, or 7.8%, as follows:
 - Increased net sales revenue due to volumes that were up 25.6% vs. budget
 - CPEP #3 rebate lower than budget
 - All other non-volume related

<u>Millions</u>	
\$	1.0
\$	(0.1)
\$	(0.1)

Volumes:

- September Gas volumes were favorable to budget by 25.6%, primarily due to higher volumes associated with electric generation

Operating Expenses & Other:

- September operating and other expenses of \$6.1 million were favorable to budget by \$0.8 million, or 12.4%, 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 \$21.5 million below budget through September)
 - Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses)

\$	0.9
\$	0.5
\$	(0.6)

Net Income:

- September's net income of \$5.1 million was \$1.6 million favorable to budget

GAS OPERATIONS – EXECUTIVE SUMMARY

SEPTEMBER 2023 vs. PRIOR YEAR

Revenue:

Millions

- | | |
|---|--------|
| • September Gas net revenues of \$11.2 million were favorable to prior year by \$5.6 million, or 99.3%, despite volumes that were 15.2% unfavorable to prior year, as follows: | |
| • Timing of CPEP #3 rebate (received in September 2023 vs. October in prior year) | \$ 4.7 |
| • Increased net gas sales revenue due to the impact of the January 2, 2023 rate increase (2.5% increase to the Margin component of rates) partially offset with lower volumes of 15.2% | \$ 0.7 |
| • 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 |

Volumes:

- September Gas volumes were unfavorable to prior year by 15.2%

Operating Expenses & Other:

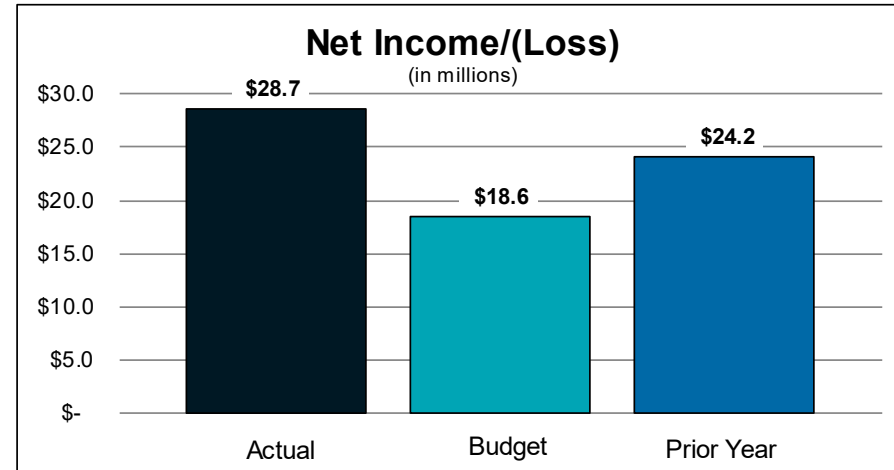
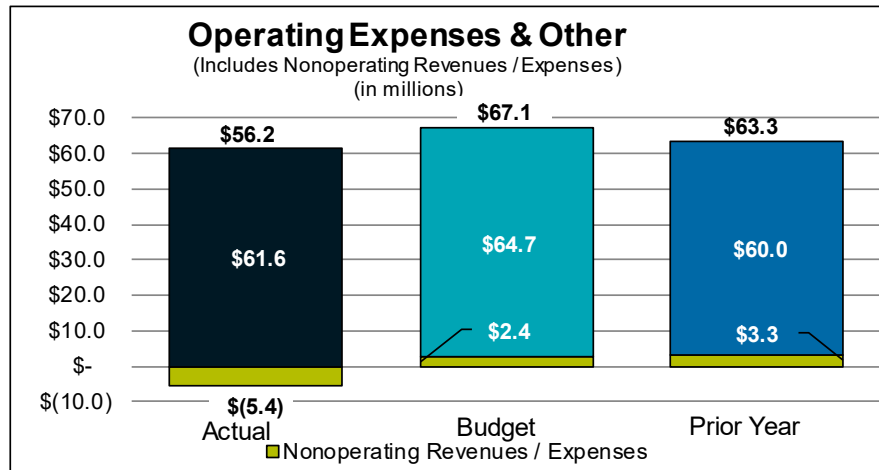
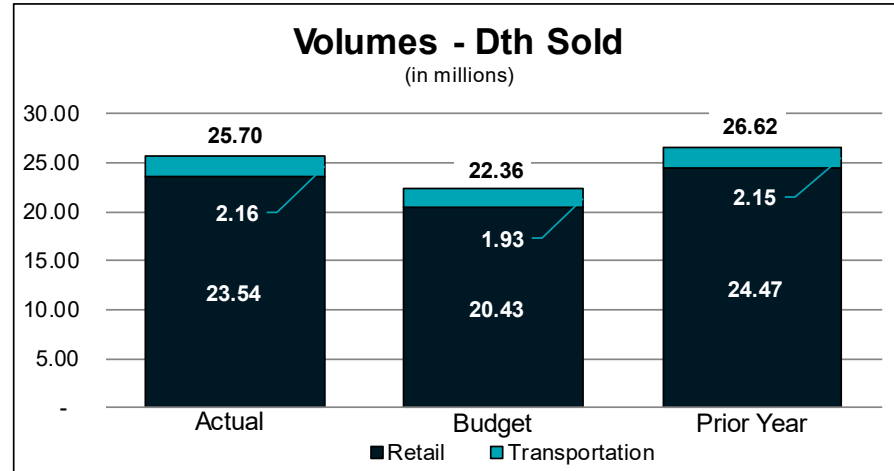
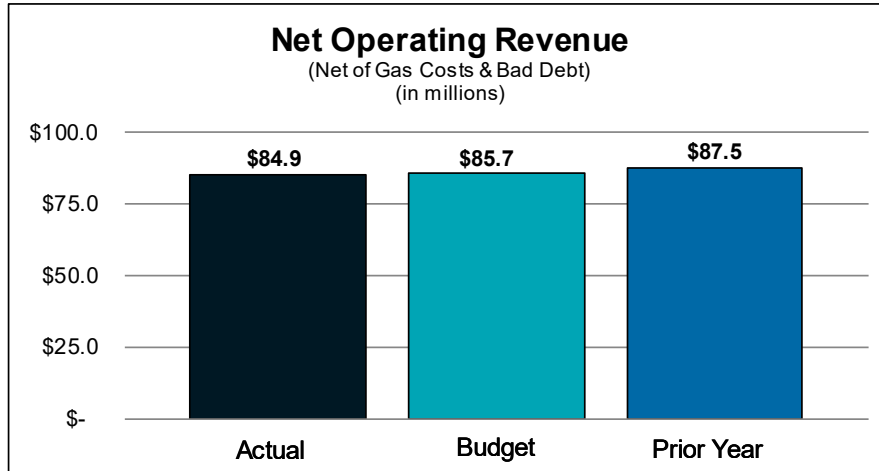
- | | |
|---|----------|
| • September operating and other expenses of \$6.1 million was favorable to prior year by \$1.0 million, or 15.3%, as follows: | |
| • Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields | \$ 1.3 |
| • Increased Administrative & General expense primarily due to receipt of insurance proceeds associated with the Construction Center settling claim received in prior year | \$ (0.3) |

Net Income:

- September's net income of \$5.1 million was \$6.6 million favorable to prior year

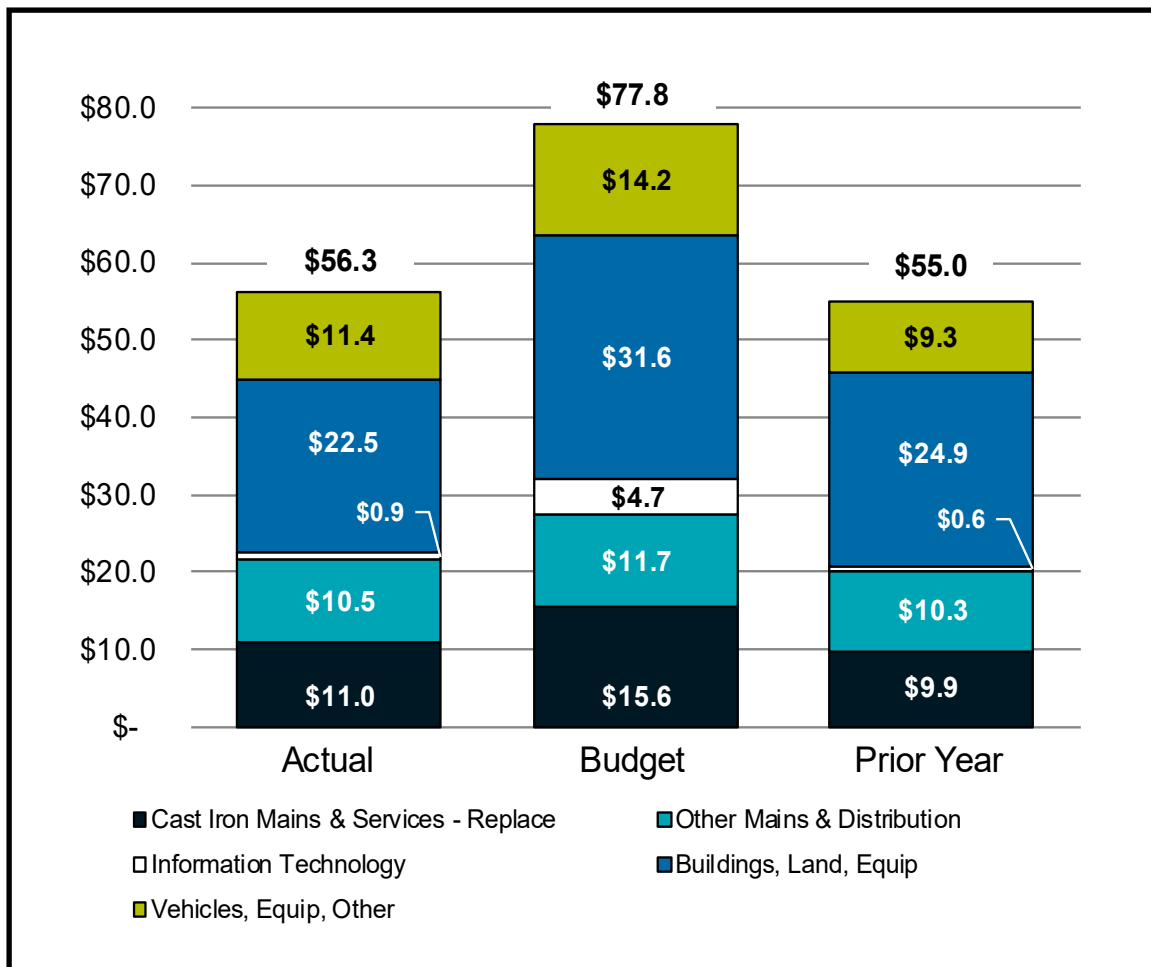
GAS OPERATIONS

YEAR-TO-DATE – SEPTEMBER 2023



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE SEPTEMBER 2023



• Year-to-date capital expenditures of \$56.3 million were \$21.5 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ (7.1)
Buildings, Land and Equipment - New Construction Center (delayed to 2024)	\$ (4.3)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (delayed to 2024)	\$ (2.0)
Buildings, Land and Equipment - LNG Vaporization Expansion	\$ 5.0
Buildings, Land and Equipment - All Other	\$ (0.7)
Information Technology - Digital Platform Modernization (delayed to 2024)	\$ (3.0)
Information Technology - Time & Attendance Automation (timing)	\$ (0.3)
Information Technology - Network Lifecycle Refresh (timing)	\$ (0.3)
Information Technology - SAP Invoice Redesign (timing)	\$ (0.2)
Information Technology - GEF Implementation	\$ 0.2
Information Technology - All other	\$ (0.2)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (4.6)
Mains - Other Mains & Distribution	\$ (1.2)
Motor Vehicles (timing)	\$ (4.8)
All Other-Misc.	\$ 2.0
Total	\$ (21.5)

CASH POSITION – GAS DEPARTMENT

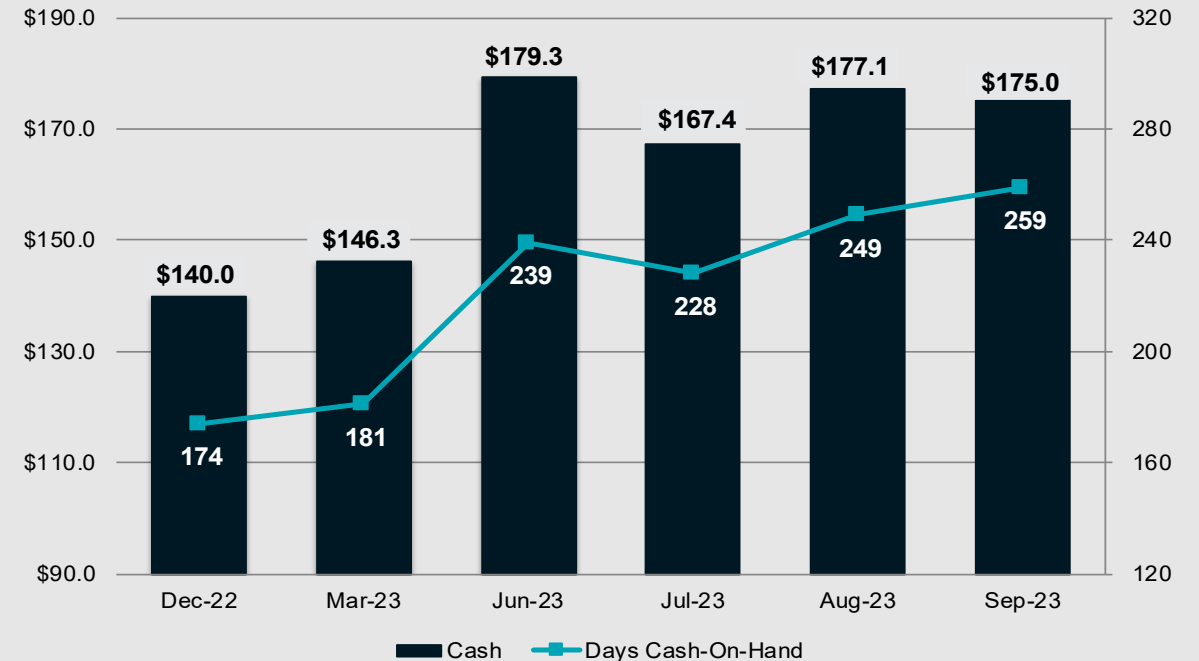
SEPTEMBER 30, 2023

- Cash and restricted funds totaled \$222.1 million; unrestricted cash totaled \$175.0 million, as depicted below:

(\$ Millions)	12/31/2022	9/30/2023	Change
Cash per Balance Sheet	\$ 216.3	\$ 222.1	\$ 5.8
Less Restricted Cash:			
2022 Bond Project Funds (Proceeds Remaining)	\$ 75.4	\$ 41.2	\$ (34.2)
Bond Sinking Fund-2018 bonds (To pay interest & principal payments)	\$ 0.9	\$ 5.9	\$ 5.0
Subtotal Restricted Cash	\$ 76.3	\$ 47.1	\$ (29.2)
Unrestricted Cash	\$ 140.0	\$ 175.0	\$ 35.0
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 21.5	\$ 22.8	\$ 1.3
Customer Advances for Construction	\$ 0.2	\$ 0.5	\$ 0.3
Cash Reserves	\$ 118.3	\$ 151.7	\$ 33.4
Days Cash on Hand (Unrestricted Cash)	174	259	85
Cash Required to meet 180 Day Goal	\$ 144.6	\$ 121.6	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ (4.6)	\$ 53.4	

Gas - Unrestricted Cash

(\$ in millions)

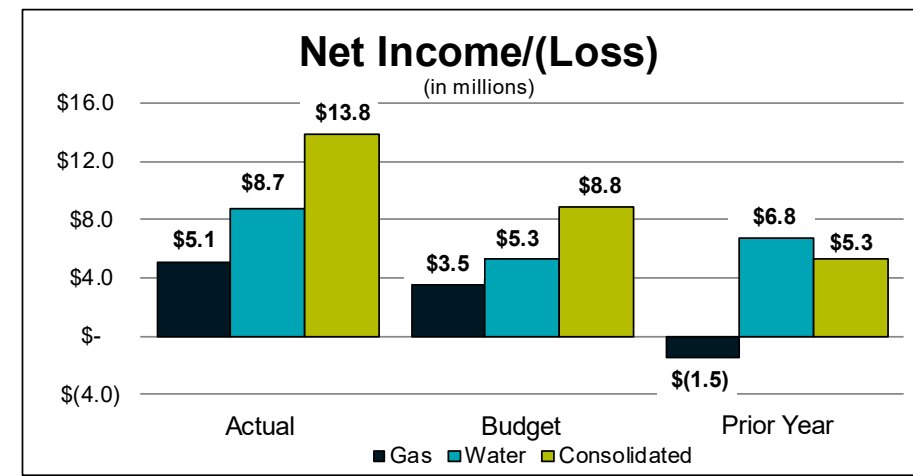
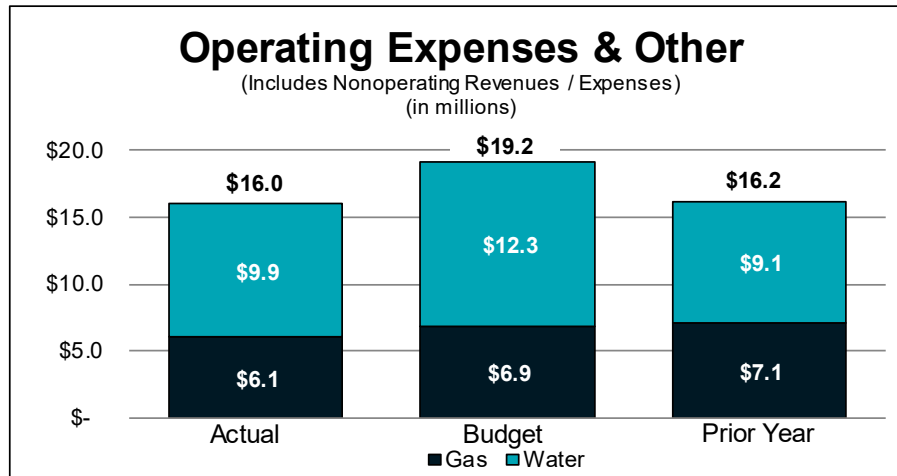
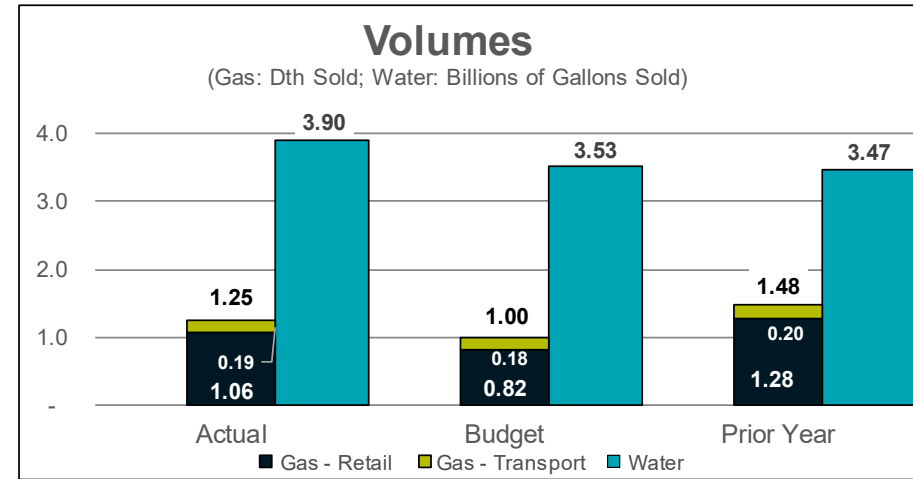
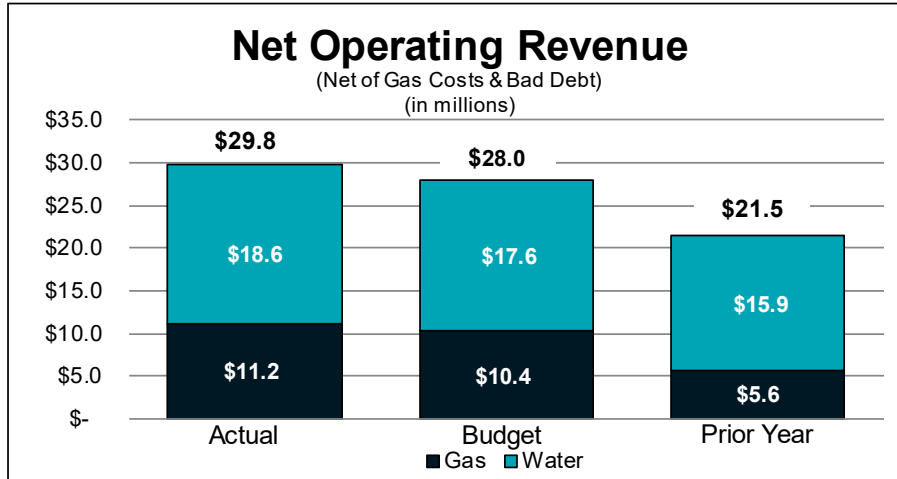


*Cash Reserves were negatively impacted by \$7.9 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

**Cash Reserves as of September 30, 2023 were negatively impacted by \$4.8 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in October 2023. (There is a one-month lag between incurring costs and reimbursement.)

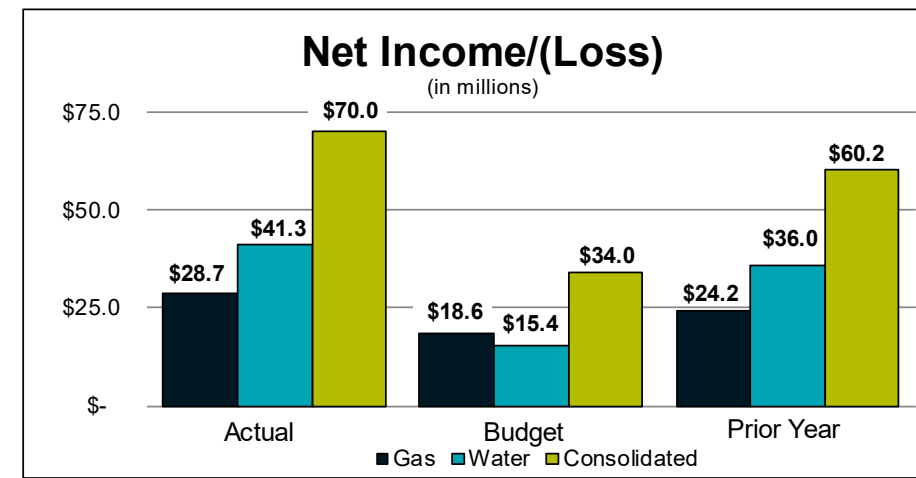
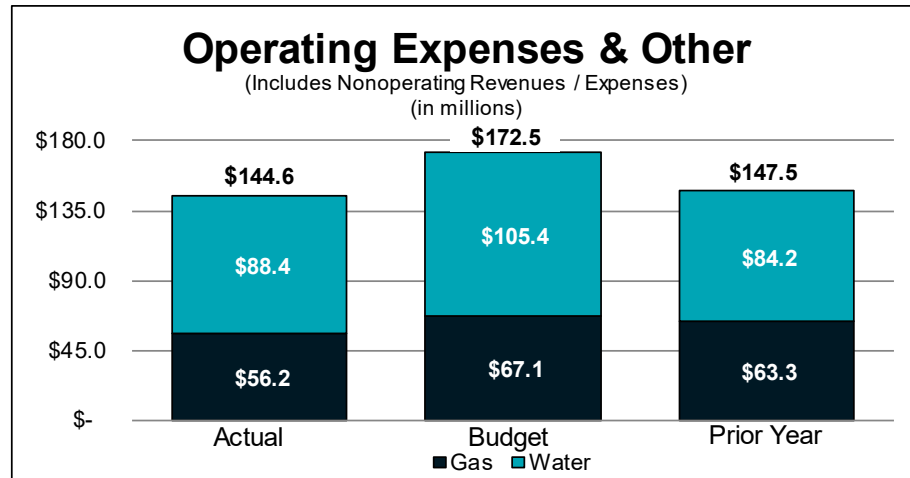
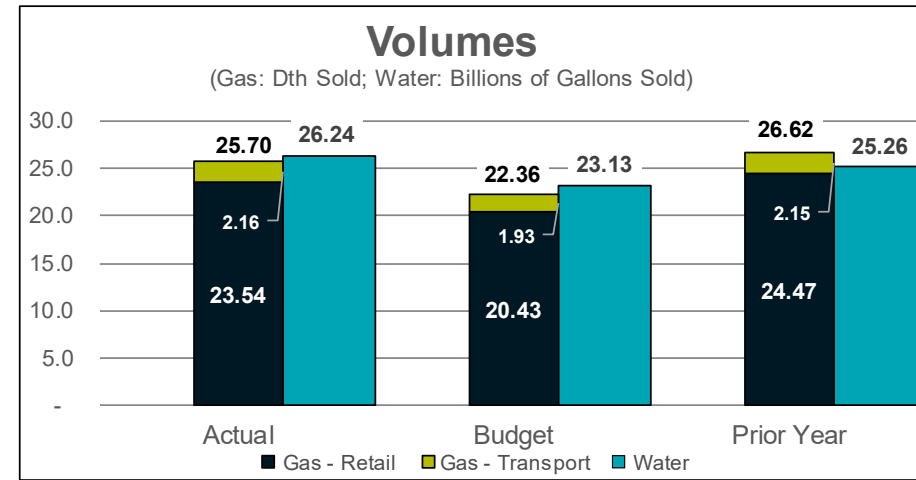
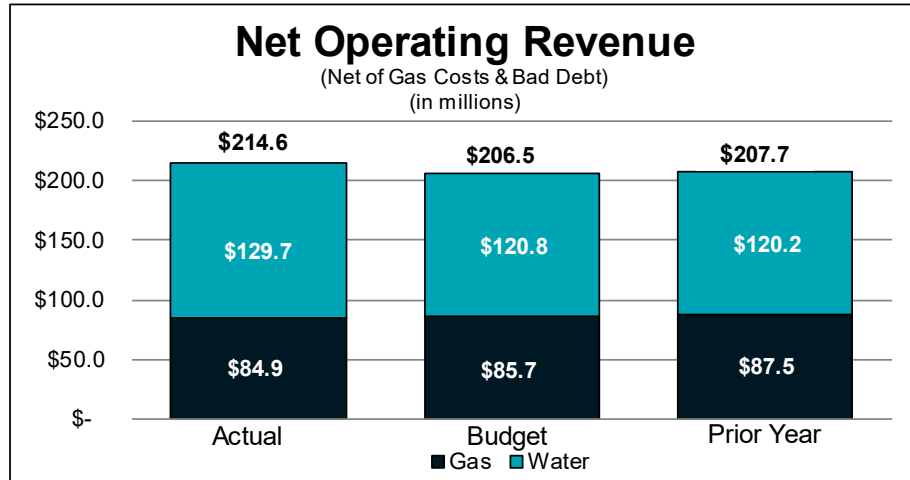
GAS & WATER COMBINED

CURRENT MONTH – SEPTEMBER 2023



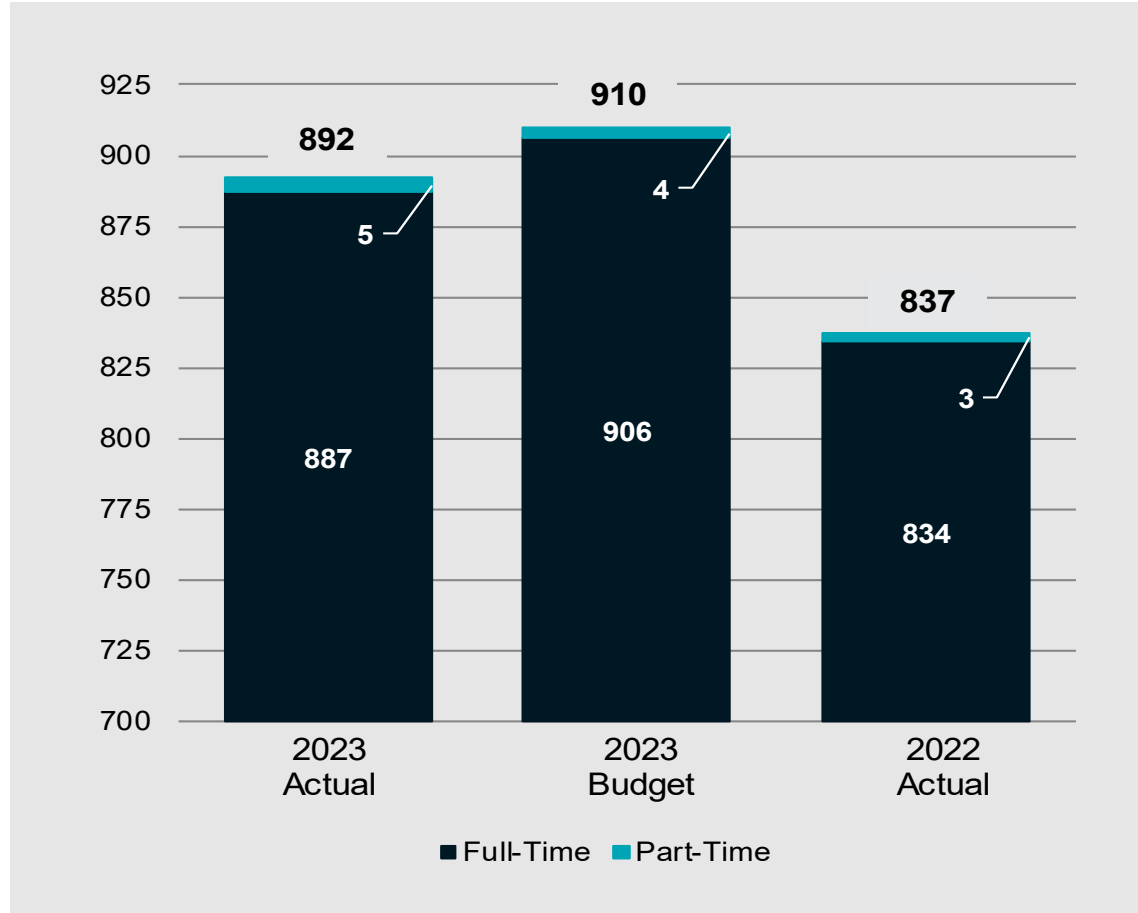
GAS & WATER COMBINED

YEAR-TO-DATE – SEPTEMBER 2023



PERSONNEL

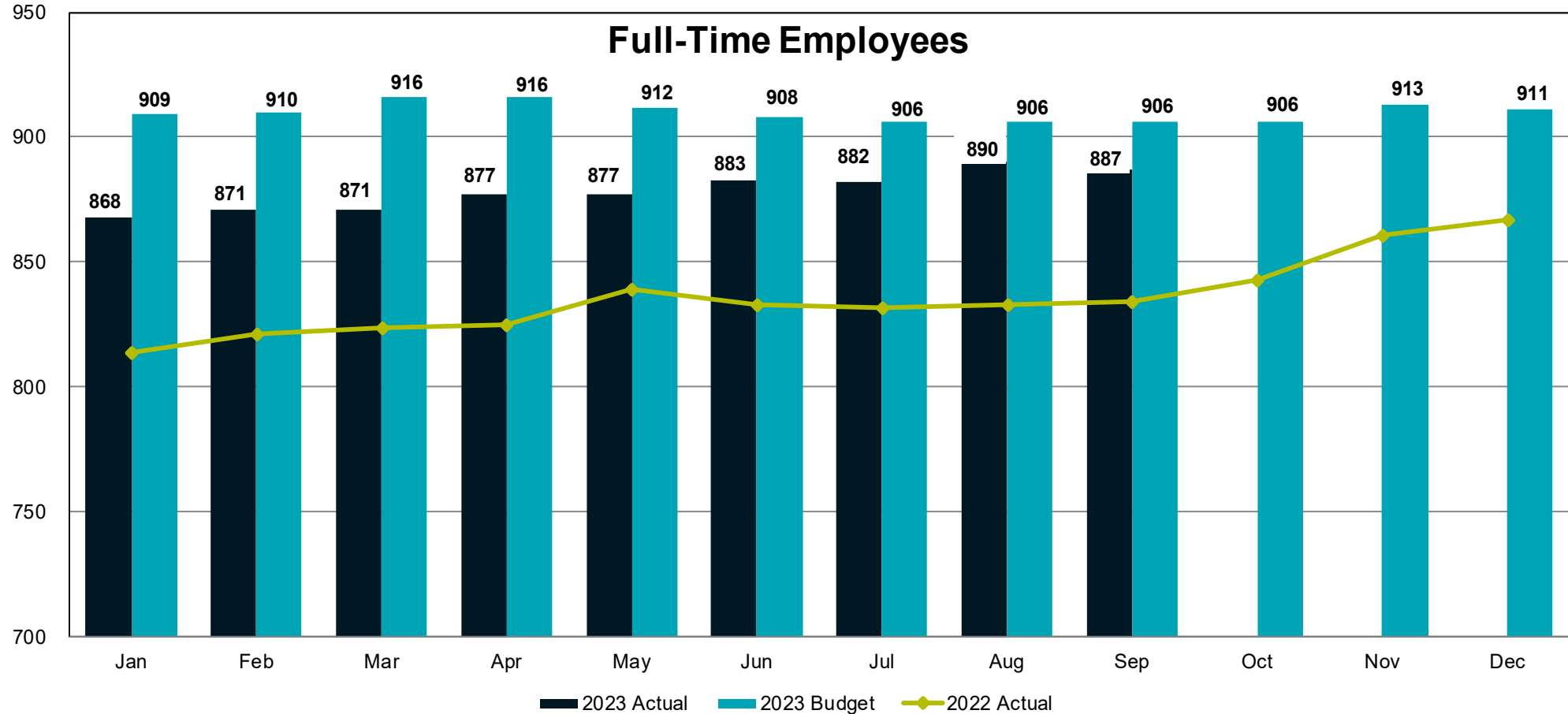
AS OF SEPTEMBER 30, 2023 GAS & WATER COMBINED



- The active payroll for September was \$7.0 million, compared with \$6.9 million in budget and \$6.4 million in prior year.
- At September 30th, there were 887 regular full-time employees, compared with 906 in budget and 834 at September 30, 2022.
- At September 30th, there were 5 regular part-time employees, compared with 4 in budget and 3 at September 30, 2022.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

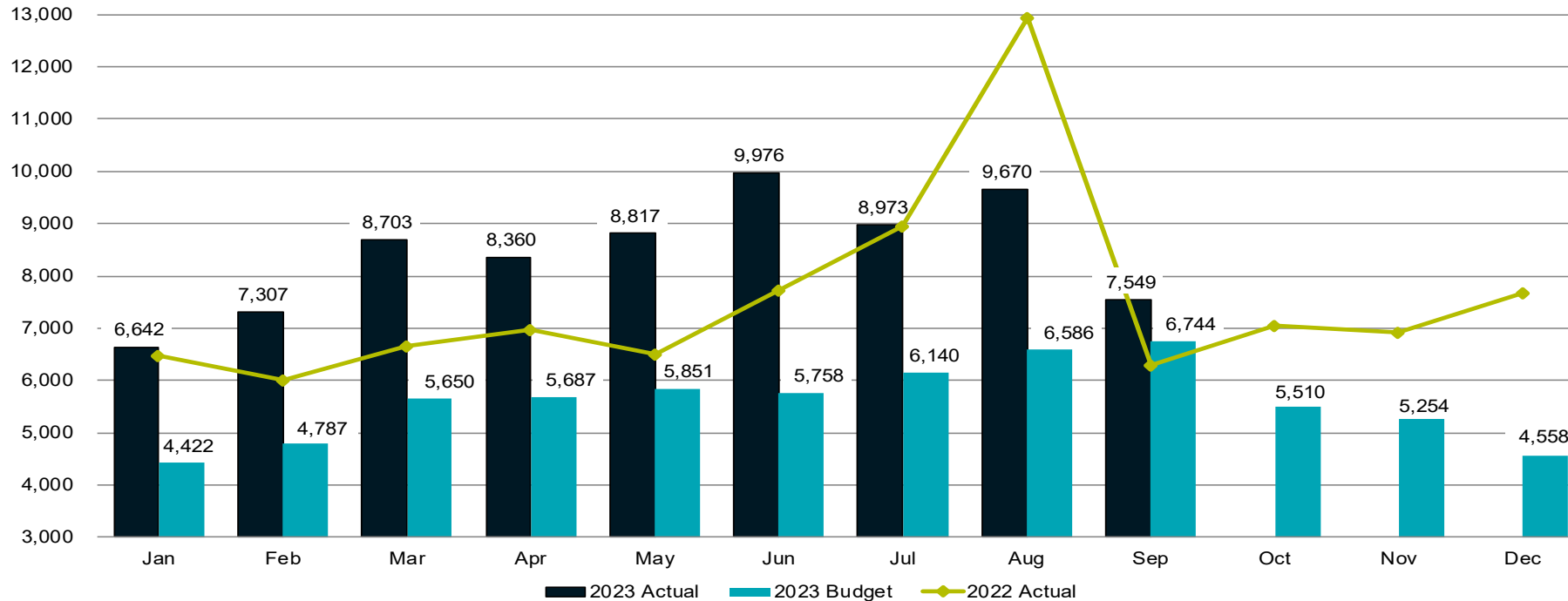
PERSONNEL TREND

THROUGH SEPTEMBER 2023
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH SEPTEMBER 2023 (GAS & WATER COMBINED)



Month of September

	2023 Actual	2023 Budget	2022 Actual	vs. Budget	vs. 2022
Overtime Hours	7,548.5	6,744.0	6,305.0	(804.5)	(1,243.5)
Overtime Dollars	\$ 457,726	\$ 431,800	\$ 368,980	\$ (25,926)	\$ (88,746)

Year-To-Date September

	2023 Actual	2023 Budget	2022 Actual	Favorable/(Unfavorable) vs. Budget	vs. 2022
Overtime Hours	75,995.5	51,625.0	68,533.5	(24,370.5)	(7,462.0)
Overtime Dollars	\$ 4,498,592	\$ 3,316,935	\$ 3,653,319	\$ (1,181,657)	\$ (845,273)

OVERTIME HOURS TREND (continued)

SEPTEMBER 2023 (GAS & WATER COMBINED)

Overtime hours for the month totaled 7,548.5 as compared with 6,744.0 in budget and 6,305.0 in prior year. Overtime hours were 804.5 greater than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Safety, Security & Locating (1)	(1,012.0)
Water Distribution (2)	(302.5)
Plant Engineering (3)	(183.5)
Construction (4)	406.0
Field Service (5)	268.5
All other, net	19.0
	<u>(804.5)</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 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)
- (4) Reduction in overtime due to a conservative budget, partially offset with an increase due to water main breaks (46 in September vs. 5-year average of 37)
- (5) Decreased overtime primarily due to reductions in driving gas leak survey, meter changes, heating inspections and backflow testing partially offset with increases for 2nd/3rd shift water main breaks

METROPOLITAN

UTILITIES DISTRICT

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

	Current Month			Current Month				September Year to Date			September Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		September 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	\$ 16,891,023	\$ 15,778,463	\$ 14,359,547	7.05 %	\$ 1,112,560	17.63 %	\$ 2,531,476	\$ 113,883,196	\$ 104,358,090	\$ 105,467,457	9.13 %	\$ 9,525,106	7.98 %	\$ 8,415,739
Infrastructure charge	1,478,713	1,445,193	1,247,175	2.32 %	33,520	18.57 %	231,538	12,880,967	12,928,680	11,398,714	(.37)%	(47,713)	13.00 %	1,482,253
Other	266,424	400,497	257,532	(33.48)%	(134,072)	3.45 %	8,892	2,919,884	3,510,687	3,303,568	(16.83)%	(590,803)	(11.61)%	(383,684)
Total revenues	18,636,160	17,624,153	15,864,254	5.74 %	1,012,007	17.47 %	2,771,906	129,684,048	120,797,457	120,169,740	7.36 %	8,886,590	7.92 %	9,514,308
Revenue Deductions														
Operating & Maintenance	7,964,356	9,298,550	7,040,948	(14.35)%	(1,334,194)	13.11 %	923,408	71,538,942	79,024,234	65,620,514	(9.47)%	(7,485,293)	9.02 %	5,918,428
Other	1,655,123	2,311,826	1,598,965	(28.41)%	(656,703)	3.51 %	56,158	14,286,312	20,085,975	13,844,445	(28.87)%	(5,799,663)	3.19 %	441,868
Total expenses	9,619,479	11,610,376	8,639,913	(17.15)%	(1,990,897)	11.34 %	979,566	85,825,254	99,110,210	79,464,958	(13.40)%	(13,284,956)	8.00 %	6,360,296
Other Expense (Income)	297,464	695,890	446,994	(57.25)%	(398,426)	(33.45)%	(149,530)	2,511,803	6,268,375	4,667,426	(59.93)%	(3,756,572)	(46.18)%	(2,155,623)
Net Income (Loss)	\$ 8,719,217	\$ 5,317,887	\$ 6,777,348	63.96 %	\$ 3,401,330	28.65 %	\$ 1,941,869	\$ 41,346,991	\$ 15,418,872	\$ 36,037,355	168.16 %	\$ 25,928,119	14.73 %	\$ 5,309,636
Thousands of gallons sold	3,904,214	3,525,270	3,470,997	10.75 %	378,944	12.48 %	433,217	26,243,858	23,126,660	25,264,661	13.48 %	3,117,198	3.88 %	979,197
Number of customers	226,880	226,434	224,575	.20 %	446	1.03 %	2,305							
Plant Additions & Replacements	\$ 7,497,208	\$ 11,704,886	\$ 6,819,502	(35.95)%	\$ (4,207,678)	9.94 %	\$ 677,706	\$ 59,417,342	\$ 99,159,825	\$ 51,911,189	(40.08)%	\$ (39,742,483)	14.46 %	\$ 7,506,154

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

	Current Month							September Year to Date						
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		September 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	\$ 8,084,014	\$ 8,826,045	\$ 16,239,071	(8.41)%	\$ (742,031)	(50.22)%	\$ (8,155,057)	\$ 180,947,101	193,088,435	\$ 231,140,118	(6.29)%	\$ (12,141,334)	(21.72)%	\$ (50,193,016)
(Over)/under gas recovery	67,043	-	(525,205)		67,043	(112.77)%	592,247	(1,710,323)	-	(791,606)		(1,710,323)	116.06 %	(918,717)
Infrastructure charge	1,340,223	1,316,163	1,094,734	1.83 %	24,060	22.42 %	245,489	11,771,488	11,835,538	10,086,135	(.54)%	(64,050)	16.71 %	1,685,353
Other	308,595	340,828	377,087	(9.46)%	(32,233)	(18.16)%	(68,493)	3,984,223	3,475,307	4,409,511	14.64 %	508,916	(9.64)%	(425,288)
Total revenues, net	9,799,874	10,483,035	17,185,687	(6.52)%	(683,161)	(42.98)%	(7,385,813)	194,992,489	208,399,280	244,844,158	(6.43)%	(13,406,791)	(20.36)%	(49,851,668)
Less: Natural gas purchased for resale	3,284,661	4,909,749	11,582,314	(33.10)%	(1,625,088)	(71.64)%	(8,297,653)	115,074,769	129,790,652	157,684,988	(11.34)%	(14,715,883)	(27.02)%	(42,610,219)
CPEP Rebates	(4,651,100)	(4,788,859)	-		137,759		4,651,100	(5,015,253)	(7,048,774)	(355,267)	(28.85)%	2,033,521	1311.69 %	(4,659,986)
Operating revenues, net of gas cost	11,166,313	10,362,145	5,603,374	7.76 %	804,168	99.28 %	5,562,939	84,932,973	85,657,403	87,514,436	(.85)%	(724,429)	(2.95)%	(2,581,463)
Revenue Deductions														
Operating & Maintenance	4,733,330	4,623,047	4,600,899	2.39 %	110,283	2.88 %	132,432	43,238,410	45,315,567	42,179,657	(4.58)%	(2,077,157)	2.51 %	1,058,753
Other	1,825,607	1,935,492	1,755,104	(5.68)%	(109,884)	4.02 %	70,503	18,383,714	19,355,078	17,824,691	(5.02)%	(971,364)	3.14 %	559,023
Total operating expenses	6,558,938	6,558,539	6,356,003	.01 %	399	3.19 %	202,935	61,622,124	64,670,646	60,004,348	(4.71)%	(3,048,521)	2.70 %	1,617,777
Other expense (income)	(541,663)	307,381	750,522	(276.22)%	(849,044)	(172.17)%	(1,292,185)	(5,340,130)	2,435,402	3,342,580	(319.27)%	(7,775,532)	(259.76)%	(8,682,710)
Net Income (Loss)	\$ 5,149,039	\$ 3,496,225	\$ (1,503,151)	47.27 %	1,652,813	442.55 %	6,652,190	\$ 28,650,979	\$ 18,551,355	\$ 24,167,509	54.44 %	10,099,624	18.55 %	4,483,470
Total Retail Sales Adjusted for Unbilled Sales	1,062,894	821,520	1,284,279	29.38 %	241,374	(17.24)%	(221,385)	23,538,181	20,430,341	24,470,106	15.21 %	3,107,840	(3.81)%	(931,925)
Total Transportation Sales	188,366	174,449	190,836	7.98 %	13,917	(1.29)%	(2,470)	2,156,229	1,930,547	2,152,191	11.69 %	225,682	.19 %	4,038
Total Sales Adjusted for Unbilled Sales	1,251,260	995,969	1,475,115	25.63 %	255,291	(15.18)%	(223,855)	25,694,410	22,360,888	26,622,297	14.91 %	3,333,522	(3.49)%	(927,887)
Heating degree days	4	88	51	(95.45)%	(84)	(92.16)%	(47)	3,457	3,680	3,717	(6.06)%	(223)	(6.99)%	(260)
Number of customers	239,760	241,091	238,247	-0.55%	(1,331)	.64 %	1,513							
Plant Additions & Replacements	\$ 8,036,796	\$ 11,682,400	\$ 4,602,327	(31.21)%	(3,645,604)	74.62 %	\$ 3,434,469	\$ 56,291,980	\$ 77,766,736	\$ 54,978,469	(27.61)%	\$ (21,474,756)	2.39 %	\$ 1,313,512

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	Actual 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	1,461,454	1,478,713	1,441,557	1,440,117	1,440,468	\$17,203,109	\$213,609,435
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	1,979,002	1,392,227	698,956	649,240	\$14,306,886	\$53,811,852
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	2,416,705	2,650,372	1,320,164	925,000	867,457	\$21,438,544	\$180,933,595
Abandonments - approximate	\$5,399,109	12,043	102,028	133,914	5,819	6,598	103,415	37,273	127,647	214,529	58,513	58,513	58,513	\$918,804	\$6,317,913
Service Reconnections W-3	\$34,714,698	39,691	592,350	739,317	338,863	515,474	837,498	328,420	642,317	464,276	650,573	651,495	656,297	\$6,456,570	\$41,171,268
Infrastructure Integrity	\$1,761,572	27,730	26,303	48,707	43,950	44,160	47,486	44,673	53,577	53,727	42,612	45,931	41,375	\$520,230	\$2,281,802
Water Main Condition Assessment***	\$1,200,905	(174,766)	176,635	0	(1,318)	0	0	0	(35,323)	6,362	58	175,058	58	\$146,761	\$1,347,666
TOTAL EXPENDITURES	\$202,571,334	872,130	1,864,415	3,483,000	1,958,413	3,520,449	3,731,359	1,905,341	3,204,923	3,389,266	2,071,919	1,855,996	1,623,698	29,480,909	232,052,243
NET CURRENT YEAR	\$33,269,258	\$1,129,859	\$98,747	(\$1,372,081)	\$69,236	(\$1,104,065)	(\$108,125)	\$1,624,695	\$111,418	\$68,449	\$761,865	\$283,077	\$466,010	\$2,029,086	\$35,298,344
LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)	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	33,787,392	34,549,257	34,832,334	35,298,344		
WIR Mains Installed-Qtr (Miles)*				3.60			5.20		5.80						
WIR Mains Installed-YTD (Miles)*	31.66			3.60			8.80		14.60				14.60		
High Risk Mains Abandoned-Qtr (Miles)*				2.90			3.30		6.00						
High Risk Mains Abandoned-YTD (Miles)*	62.84			2.90			6.20		12.20				12.20		
Cast Iron Miles of Main Remaining**	1,135.55			1,132.65			1,129.35		1,123.35				1,123.35		

*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	Actual September	Actual October	Actual November	Actual 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	\$1,330,110	\$1,340,223	\$1,314,966	\$1,317,368	\$1,320,314	\$15,724,136	\$206,923,401
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	32,849,645	30,611,511				
Investment Earnings on Project Fund	(\$186,943)	232,336	-103,838	390,829	91,333	-18,413	37,119	154,730	157,961	117,588				\$ 1,059,644	\$872,702
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	1,323,223	636,444	1,023,631	1,023,631	1,023,853	\$8,814,751	\$123,901,805
Abandonments - approximate	\$15,762,976	45,799	21,383	4	(871,308)	8,860	(83,531)	14,002	120,946	70,214	75,000	85,000	500,000	(\$13,631)	\$15,749,346
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	710,500	720,800	720,800	729,600	\$7,476,802	\$98,524,477
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	207,196	229,517	231,373	261,016	\$1,951,478	\$24,904,748
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	2,355,721	1,624,355	2,048,948	2,060,804	2,514,469	\$18,229,400	\$263,771,606
NET CURRENT YEAR	(\$54,500,149)	\$470,767	(\$265,122)	\$1,159,748	\$229,593	\$211,144	(\$803,232)	\$473,155	(\$1,025,612)	(\$284,132)	(\$733,982)	(\$743,436)	(\$1,194,156)	(\$2,505,265)	(\$57,005,413)
LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)	(\$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)	(\$4,333,840)	(\$5,067,822)	(\$5,811,258)	(\$7,005,413)		
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	2,355,721	1,624,355	2,048,948	2,060,804	20,057,064	
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	2,355,721	1,624,355	2,048,948	2,060,804	20,057,064	\$69,369,957
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	189,265	189,635	187,161	187,161	187,161	\$2,258,469	\$11,967,336
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	313,917	314,547	310,957	310,957	310,957	\$3,749,958	\$6,711,254
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)	(9,449,634)	(7,882,227)	(7,489,971)	(6,682,577)	(6,314,046)		(6,314,046)
GIR Mains Installed-Qtr (Miles)*				3.60			10.20			5.90					
GIR Mains Installed-YTD (Miles)*	53.08			3.60			13.80			19.70					19.70
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-Qtr (Miles)*				1.30			5.60			5.60					
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-'	63.12			1.30			6.90			12.50					12.50
Cast Iron Miles of Main Remaining**	135.26			133.96			128.36			122.76					122.76

*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 NINE MONTHS ENDING SEPTEMBER 30, 2023 AND 2022**

**A-12a
SEPTEMBER 2023**

	Month of September			Nine Months Ending September		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ 139,156	\$ 137,847	\$ 133,164	\$ 1,431,788	\$ 1,233,003	\$ 1,214,995
Top level reductions	0	(214,420)	0	0	(1,936,853)	0
	<u>139,156</u>	<u>(76,573)</u>	<u>133,164</u>	<u>1,431,788</u>	<u>(703,850)</u>	<u>1,214,995</u>
Law	84,477	91,352	82,837	781,607	811,319	744,562
Human Resources - Vice President - Savine	106,186	98,938	89,039	876,094	879,395	785,020
Senior Vice President - Mendenhall	<u>190,663</u>	<u>190,290</u>	<u>171,876</u>	<u>1,657,701</u>	<u>1,690,714</u>	<u>1,529,582</u>
Safety, Security & Locating	377,452	321,522	328,707	3,142,420	2,785,181	2,654,616
Vice President - Hunter	<u>377,452</u>	<u>321,522</u>	<u>328,707</u>	<u>3,142,420</u>	<u>2,785,181</u>	<u>2,654,616</u>
Purchasing	61,951	62,854	58,043	562,827	554,148	514,719
Meter Services	215,953	225,374	209,592	1,882,514	2,038,964	1,654,468
Stores	94,554	95,186	88,756	865,035	881,165	770,182
Facilities Management	82,518	81,152	68,665	761,679	755,140	625,212
Vice President - Zellars	<u>454,976</u>	<u>464,566</u>	<u>425,056</u>	<u>4,072,055</u>	<u>4,229,418</u>	<u>3,564,581</u>
Field Services Administration	178,986	189,298	182,944	1,693,491	1,739,692	1,584,341
Field Services	775,060	720,778	727,041	6,688,699	6,655,275	6,374,324
Transportation	109,931	120,074	101,640	936,133	1,093,557	893,827
Transportation Office	66,635	76,442	69,456	646,758	697,311	601,554
Vice President - Melville	<u>1,130,612</u>	<u>1,106,592</u>	<u>1,081,081</u>	<u>9,965,081</u>	<u>10,185,834</u>	<u>9,454,046</u>
Senior Vice President - Ausdemore	<u>1,963,040</u>	<u>1,892,680</u>	<u>1,834,844</u>	<u>17,179,556</u>	<u>17,200,433</u>	<u>15,673,243</u>
Information Technology - Vice President - Pappalil	496,977	582,978	419,034	4,374,666	5,135,981	3,700,287
Business Development	124,031	111,940	102,052	986,744	1,013,190	802,237
Corporate Communications	63,924	66,953	70,595	562,346	594,372	696,217
Customer Service Administration	31,898	31,061	31,822	285,928	275,827	268,372
Customer Service	294,783	255,948	212,539	2,134,780	2,370,382	1,948,060
Customer Accounting	185,166	178,277	171,186	1,634,784	1,627,921	1,476,393
Branch Delivery	19,631	77,315	71,514	541,938	706,477	596,238
Customer Service	<u>531,478</u>	<u>542,601</u>	<u>487,061</u>	<u>4,597,430</u>	<u>4,980,606</u>	<u>4,289,063</u>
Vice President - Mueller	<u>719,433</u>	<u>721,494</u>	<u>659,708</u>	<u>6,146,520</u>	<u>6,588,168</u>	<u>5,787,517</u>
Senior Vice President - Lobsiger	<u>1,216,410</u>	<u>1,304,472</u>	<u>1,078,742</u>	<u>10,521,186</u>	<u>11,724,149</u>	<u>9,487,804</u>
Rates	22,542	21,439	20,878	200,150	190,913	184,720
Accounting	148,176	151,296	145,219	1,330,100	1,352,472	1,225,403
Senior Vice President - Myers	<u>170,718</u>	<u>172,735</u>	<u>166,097</u>	<u>1,530,250</u>	<u>1,543,386</u>	<u>1,410,123</u>
Gas Operations	55,263	53,518	37,782	492,148	472,671	330,539
Gas Production	156,158	164,323	152,876	1,587,436	1,514,312	1,337,199
Gas Systems Control	53,302	51,229	50,304	476,767	449,428	444,842
Gas Distribution	125,533	126,765	115,906	1,106,581	1,138,186	1,015,956
Vice President - Knight	<u>390,256</u>	<u>395,835</u>	<u>356,868</u>	<u>3,662,932</u>	<u>3,574,598</u>	<u>3,128,536</u>
Water Operations	34,664	26,868	24,991	286,366	236,401	222,321
Water Pumping - Florence	236,452	231,062	211,316	2,127,627	2,084,436	2,037,670
Maintenance	220,860	229,299	217,301	2,021,202	2,078,410	1,837,275
Water Distribution	277,136	292,567	239,141	2,575,836	2,647,693	2,252,209
Platte South	97,145	109,970	86,673	973,516	1,018,459	786,435
Platte West	138,056	129,336	112,455	1,123,931	1,201,322	1,111,327
Water Quality	75,370	81,641	71,363	656,079	708,992	612,652
Vice President - Henn	<u>1,079,683</u>	<u>1,100,744</u>	<u>963,240</u>	<u>9,764,557</u>	<u>9,975,714</u>	<u>8,859,889</u>
Infrastructure Integrity	105,481	105,946	89,101	910,313	1,014,096	853,676
Engineering Administration	51,050	54,493	50,833	503,128	482,231	474,498
Plant Engineering	225,459	235,668	193,458	1,962,513	2,066,533	2,077,869
Engineering Design	241,249	278,651	238,541	2,100,957	2,425,443	2,143,154
Vice President - Niiya	<u>623,239</u>	<u>674,757</u>	<u>571,933</u>	<u>5,476,911</u>	<u>5,988,303</u>	<u>5,549,197</u>
Construction	1,224,298	1,278,488	1,108,845	11,554,783	11,634,944	9,564,712
Vice President - Schovanec	<u>1,224,298</u>	<u>1,278,488</u>	<u>1,108,845</u>	<u>11,554,783</u>	<u>11,634,944</u>	<u>9,564,712</u>
Senior Vice President - Langel	<u>3,317,476</u>	<u>3,449,824</u>	<u>3,000,886</u>	<u>30,459,183</u>	<u>31,173,559</u>	<u>27,102,334</u>
Total Payroll	<u>\$ 6,997,463</u>	<u>\$ 6,933,429</u>	<u>\$ 6,385,609</u>	<u>\$ 62,779,664</u>	<u>\$ 62,628,392</u>	<u>\$ 56,418,081</u>

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

**A-12b
SEPTEMBER 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	-	-	35	-	1
Vice President - Hunter	38	-	-	34	-	-	35	-	1
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	34	-	-	36	-	-	33	-	-
Stores	14	-	-	14	-	-	15	-	-
Facilities Management	10	1	-	11	1	-	10	-	-
Vice President - Zellars	65	1	-	68	1	-	65	-	-
Field Services Administration	23	-	-	25	-	-	24	-	-
Field Services	99	-	-	90	-	-	93	-	-
Transportation	18	-	-	19	-	-	16	-	-
Transportation Office	8	-	-	10	-	-	9	-	-
Vice President - Melville	148	-	-	144	-	-	142	-	-
Senior Vice President - Ausdemore	251	1	-	246	1	-	242	-	1
Information Technology - Vice President - Pappali	48	-	2	57	-	4	45	-	2
Business Development	15	-	2	15	-	1	14	-	-
Corporate Communications	6	-	2	6	-	2	8	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	55	-	-	47	-	-	40	-	-
Customer Accounting	31	1	1	28	1	1	28	1	-
Branch Delivery	-	-	-	14	-	-	13	-	-
Customer Service	89	1	1	92	1	1	84	1	-
Vice President - Mueller	110	1	5	113	1	4	106	1	-
Senior Vice President - Lobsiger	158	1	7	170	1	8	151	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	3	-	-	2	-	-	2	-	-
Water Pumping - Florence	32	-	-	32	-	-	30	-	-
Maintenance	29	-	-	29	-	-	26	-	-
Water Distribution	37	-	-	40	-	-	30	-	-
Platte South	13	1	-	14	1	-	12	1	-
Platte West	15	1	-	17	1	-	16	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Henn	138	2	-	143	2	1	125	2	-
Infrastructure Integrity	15	-	2	14	-	3	13	-	2
Engineering Administration	4	-	-	4	-	-	4	-	-
Plant Engineering	27	-	1	28	-	1	25	-	-
Engineering Design	32	-	-	36	-	1	32	-	2
Vice President - Niiya	78	-	3	82	-	5	74	-	4
Construction	170	-	-	176	-	-	154	-	-
Vice President - Schovanec	170	-	-	176	-	-	154	-	-
Senior Vice President - Langel	430	2	3	444	2	6	395	2	5
Total Employees	887	5	11	906	4	17	834	3	9

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

A-12b
SEPTEMBER 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	4	-	-	5	-	-	5	-	-
Vice President - Zellars	16	-	-	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	39	-	-	42	-	-	40	-	-
Information Technology - Vice President - Pappalil	48	-	-	57	-	-	45	-	-
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	-	-	72	-	-
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	3	-	-	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	31	-	-	30	-	-	28	-	-
Infrastructure Integrity	4	-	-	3	-	-	3	-	-
Engineering Administration	4	-	-	4	-	-	4	-	-
Plant Engineering	27	-	-	28	-	-	25	-	-
Engineering Design	19	-	-	21	-	-	20	-	-
Vice President - Niiya	54	-	-	56	-	-	52	-	-
Construction	20	-	-	20	-	-	18	-	-
Vice President - Schovanec	20	-	-	20	-	-	18	-	-
Senior Vice President - Langel	120	-	-	121	-	-	112	-	-
Total Employees	274	-	-	285	-	-	262	-	-

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

A-12b
SEPTEMBER 2023

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	-	-	-	-	-	-	-	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
Law	-	-	-	-	-	1	-	-	1
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	-	-	23	-	1
Vice President - Hunter	25	-	-	21	-	-	23	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	31	-	-	33	-	-	30	-	-
Stores	12	-	-	12	-	-	13	-	-
Facilities Management	6	1	-	6	1	-	5	-	-
Vice President - Zellars	49	1	-	51	1	-	48	-	-
Field Services Administration	16	-	-	17	-	-	16	-	-
Field Services	99	-	-	90	-	-	93	-	-
Transportation	18	-	-	19	-	-	16	-	-
Transportation Office	5	-	-	6	-	-	6	-	-
Vice President - Melville	138	-	-	132	-	-	131	-	-
Senior Vice President - Ausdemore	212	1	-	204	1	-	202	-	1
Information Technology - Vice President - Pappalil	-	-	2	-	-	4	-	-	2
Business Development	7	-	2	7	-	1	7	-	-
Corporate Communications	-	-	2	-	-	2	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	48	-	-	41	-	-	35	-	-
Customer Accounting	28	1	1	25	1	1	25	1	-
Branch Delivery	-	-	-	13	-	-	12	-	-
Customer Service	76	1	1	79	1	1	72	1	-
Vice President - Mueller	83	1	5	86	1	4	79	1	-
Senior Vice President - Lobsiger	83	1	7	86	1	8	79	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	-	-	24	-	-	22	-	-
Maintenance	26	-	-	26	-	-	23	-	-
Water Distribution	33	-	-	36	-	-	27	-	-
Platte South	11	1	-	11	1	-	10	1	-
Platte West	13	1	-	15	1	-	14	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Henn	107	2	-	113	2	1	97	2	-
Infrastructure Integrity	11	-	2	11	-	3	10	-	2
Engineering Administration	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	1	-	-	1	-	-	-
Engineering Design	13	-	-	15	-	1	12	-	2
Vice President - Niiya	24	-	3	26	-	5	22	-	4
Construction	150	-	-	156	-	-	136	-	-
Vice President - Schovanec	150	-	-	156	-	-	136	-	-
Senior Vice President - Langel	310	2	3	323	2	6	283	2	5
Total Employees	613	5	11	621	4	17	572	3	9

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

**A-12c
SEPTEMBER 2023**

	Month of September			Nine Months Ending September		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	0.0	0.0	0.0	0.0	0.0	0.0
Top level reductions	0.0	0.0	0.0	0.0	0.0	0.0
Law	6.0	22.0	13.0	147.5	131.0	112.5
Human Resources - Vice President - Savine	2.0	6.0	5.5	5.0	88.0	111.0
Senior Vice President - Mendenhall	8.0	28.0	18.5	152.5	219.0	223.5
Safety, Security & Locating	1,717.0	705.0	1,384.0	13,516.0	4,895.0	9,415.5
Vice President - Hunter	1,717.0	705.0	1,384.0	13,516.0	4,895.0	9,415.5
Purchasing	0.0	0.0	0.0	0.0	0.0	5.5
Meter Services	1.5	2.0	0.5	195.5	18.0	2.0
Stores	36.5	15.0	64.0	234.5	135.0	395.0
Facilities Management	34.5	15.0	19.5	430.0	210.0	337.5
Vice President - Zellars	72.5	32.0	84.0	860.0	363.0	740.0
Field Services Administration	226.0	235.0	213.0	2,239.0	2,095.0	2,150.0
Field Services	1,131.5	1,400.0	1,098.5	11,420.5	11,900.0	11,300.0
Transportation	33.5	100.0	43.0	351.0	840.0	404.0
Transportation Office	67.5	84.0	77.0	639.0	750.0	623.5
Vice President - Melville	1,458.5	1,819.0	1,431.5	14,649.5	15,585.0	14,477.5
Senior Vice President - Ausdemore	3,248.0	2,556.0	2,899.5	29,025.5	20,843.0	24,633.0
Information Technology - Vice President - Pappal	41.5	5.0	23.0	233.0	78.0	193.5
Business Development	13.0	0.0	0.0	76.5	0.0	1.0
Corporate Communications	0.0	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	122.0	15.0	135.0	2,033.0	265.0	1,315.0
Customer Accounting	1.0	5.0	1.0	152.0	105.0	1,203.5
Branch Delivery	3.5	15.0	8.5	160.5	135.0	169.5
Customer Service	126.5	35.0	144.5	2,345.5	505.0	2,688.0
Vice President - Mueller	139.5	35.0	144.5	2,423.5	505.0	2,689.0
Senior Vice President - Lobsiger	181.0	40.0	167.5	2,656.5	583.0	2,882.5
Rates	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	0.0	5.5	0.0	0.0
Senior Vice President - Myers	0.0	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	118.5	150.0	250.5	2,293.5	1,375.0	1,647.5
Gas Systems Control	1.0	10.0	3.5	72.5	75.0	170.5
Gas Distribution	54.5	100.0	14.5	729.0	830.0	715.0
Vice President - Knight	174.0	260.0	268.5	3,095.0	2,280.0	2,533.0
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	121.5	200.0	113.5	1,329.5	1,800.0	1,022.5
Maintenance	79.5	100.0	59.5	895.0	900.0	728.5
Water Distribution	752.5	450.0	583.5	8,787.0	4,050.0	7,461.0
Platte South	12.0	25.0	4.5	135.5	225.0	165.5
Platte West	136.5	45.0	86.0	926.5	405.0	764.0
Water Quality	12.0	15.0	24.0	148.0	105.0	162.0
Vice President - Henn	1,114.0	835.0	871.0	12,221.5	7,485.0	10,303.5
Infrastructure Integrity	84.0	25.0	34.0	406.0	225.0	228.5
Engineering Administration	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	258.5	75.0	85.5	1,458.0	565.0	882.5
Engineering Design	87.0	125.0	117.5	1,048.0	1,125.0	1,392.0
Vice President - Niiya	429.5	225.0	237.0	2,912.0	1,915.0	2,503.0
Construction	2,394.0	2,800.0	1,843.0	25,927.0	18,300.0	25,455.0
Vice President - Schovanec	2,394.0	2,800.0	1,843.0	25,927.0	18,300.0	25,455.0
Senior Vice President - Langel	4,111.5	4,120.0	3,219.5	44,155.5	29,980.0	40,794.5
Total Overtime Hours	7,548.5	6,744.0	6,305.0	75,995.5	51,625.0	68,533.5

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

**A-12d
SEPTEMBER 2023**

	Month of September			Nine Months Ending September		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	426	985	834	10,386	8,208	7,087
Human Resources - Vice President - Savine	108	488	270	263	5,364	5,276
Senior Vice President - Mendenhall	534	1,473	1,104	10,649	13,571	12,363
Safety, Security & Locating	104,013	66,698	78,302	798,364	521,812	517,075
Vice President - Hunter	104,013	66,698	78,302	798,364	521,812	517,075
Purchasing	-	-	-	-	-	301
Meter Services	80	108	25	10,046	972	116
Stores	1,991	755	3,538	12,678	6,797	19,942
Facilities Management	2,068	705	1,037	23,614	9,868	15,783
Vice President - Zellars	4,139	1,568	4,600	46,338	17,637	36,142
Field Services Administration	15,308	10,472	13,982	154,367	124,494	135,267
Field Services	76,078	94,230	69,663	739,868	763,263	641,177
Transportation	1,900	6,152	2,667	20,272	51,677	19,492
Transportation Office	5,175	5,828	5,205	47,824	52,035	44,219
Vice President - Melville	98,461	116,682	91,517	962,331	991,468	840,155
Senior Vice President - Ausdemore	206,613	184,948	174,419	1,807,032	1,530,918	1,393,372
Information Technology - Vice President - Pappalil	3,114	668	1,383	16,477	9,022	11,855
Business Development	700	-	-	3,963	-	58
Corporate Communications	-	-	-	48	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	5,564	652	5,987	89,340	11,512	59,066
Customer Accounting	60	242	47	7,718	5,083	47,933
Branch Delivery	173	704	409	7,674	6,337	7,589
Customer Service	5,797	1,598	6,443	104,732	22,932	114,588
Vice President - Mueller	6,497	1,598	6,443	108,743	22,932	114,646
Senior Vice President - Lobsiger	9,611	2,266	7,826	125,220	31,954	126,501
Rates	-	-	-	-	-	-
Accounting	-	-	-	277	-	-
Senior Vice President - Myers	-	-	-	277	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	8,333	14,368	17,473	157,381	96,984	108,582
Gas Systems Control	71	769	244	5,583	5,768	12,118
Gas Distribution	3,622	6,745	1,072	48,507	49,239	39,154
Vice President - Knight	12,026	21,882	18,789	211,471	151,991	159,854
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	8,642	12,278	7,123	90,035	110,502	64,422
Maintenance	6,105	6,237	4,305	65,298	56,133	50,050
Water Distribution	41,572	25,227	32,143	483,096	227,043	373,409
Platte South	738	1,462	267	8,121	13,154	9,355
Platte West	8,753	2,758	5,318	60,957	24,818	47,428
Water Quality	632	778	1,286	8,738	5,446	8,800
Vice President - Henn	66,442	48,739	50,442	716,246	437,096	553,464
Infrastructure Integrity	5,027	1,403	2,126	24,499	12,623	12,290
Engineering Administration	-	-	-	-	-	-
Plant Engineering	18,023	4,892	5,699	101,697	36,855	58,463
Engineering Design	4,927	6,374	6,354	57,713	57,364	72,059
Vice President - Niiya	27,977	12,669	14,179	183,909	106,841	142,812
Construction	134,523	159,824	102,221	1,443,785	1,044,564	1,264,954
Vice President - Schovanec	134,523	159,824	102,221	1,443,785	1,044,564	1,264,954
Senior Vice President - Langel	240,968	243,114	185,631	2,555,412	1,740,492	2,121,083
Total Overtime Dollars	457,726	431,800	368,980	4,498,592	3,316,935	3,653,319

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

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SEPTEMBER 2023
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ASSETS	September 30	August 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Nine Months
UTILITY PLANT					
Plant in service - At cost	\$ 1,378,939,461	\$ 1,367,678,131	\$ 1,336,765,056	\$ 11,261,330	\$ 42,174,405
Less - Accumulated depreciation	(390,613,348)	(388,453,794)	(373,817,031)	(2,159,554)	(16,796,316)
Net utility plant in service	988,326,113	979,224,337	962,948,025	9,101,776	25,378,089
Construction in progress	84,727,722	88,410,884	70,287,897	(3,683,162)	14,439,825
Construction materials - at average cost	3,522,466	3,733,793	4,033,090	(211,326)	(510,624)
Net utility plant	1,076,576,302	1,071,369,014	1,037,269,012	5,207,288	39,307,289
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,095,019	3,088,546	3,041,013	6,473	54,006
2022 Bond Project Fund	44,036,397	45,305,709	58,376,719	(1,269,312)	(14,340,323)
Construction/Environmental fund	174,728	174,573	173,509	155	1,219
Lease receivable	840,055	840,148	846,389	(92)	(6,334)
Other non-current assets	1,151,719	1,160,409	1,548,211	(8,690)	(396,493)
Total noncurrent assets	49,297,918	50,569,384	63,985,842	(1,271,466)	(14,687,925)
CURRENT ASSETS					
Cash in treasurer's accounts	116,983,411	110,254,763	103,136,850	6,728,647	13,846,561
Bond sinking fund - restricted	16,327,152	14,217,204	2,718,072	2,109,949	13,609,081
Accounts receivable	1,907,279	2,185,517	3,516,025	(278,238)	(1,608,746)
Accounts receivable - utility service	34,012,718	31,842,739	22,652,529	2,169,979	11,360,189
Allowance for uncollectible accounts	(1,954,519)	(1,957,398)	(1,830,755)	2,879	(123,763)
Interdepartmental Receivable from Gas Department	3,597,702	9,948,571	4,170,965	(6,350,870)	(573,263)
Lease receivable	31,584	31,581	55,637	3	(24,053)
Interest receivable	10,430	9,126	12,410	1,304	(1,980)
Accrued unbilled revenues	7,329,044	7,003,368	4,120,770	325,676	3,208,274
Materials and supplies - at average cost	7,271,698	7,343,308	5,212,165	(71,610)	2,059,533
Prepayments	591,379	657,999	350,897	(66,620)	240,483
Total current assets	186,107,879	181,536,780	144,115,565	4,571,099	41,992,314
DEFERRED OUTFLOWS					
Pension	54,670,970	54,670,970	54,670,970	-	-
OPEB	9,192,576	9,192,576	9,192,576	-	-
Debt refund	1,686,673	1,717,017	1,959,771	(30,344)	(273,099)
Total deferred outflows	65,550,219	65,580,563	65,823,317	(30,344)	(273,099)
Total Assets	\$ 1,377,532,316	\$ 1,369,055,740	\$ 1,311,193,736	\$ 8,476,576	\$ 66,338,580

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

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SEPTEMBER 2023
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	September 30 2023	August 31 2023	January 1 2023	Increase (Decrease)	
				One Month	Nine Months
LIABILITIES AND NET WORTH					
NONCURRENT LIABILITIES					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	243,875,593	243,995,700	244,957,618	(120,107)	(1,082,025)
NDEQ Loan - Contact Basin	2,295,022	2,295,022	2,447,082	-	(152,060)
Total long term debt	246,170,615	246,290,722	247,404,700	(120,107)	(1,234,085)
Net pension liability	39,788,717	39,788,717	39,788,717	-	-
Other Post Employment Benefits	37,607,964	37,607,964	39,595,785	-	(1,987,821)
Total Long Term Liabilities	323,567,296	323,687,403	326,789,202	(120,107)	(3,221,906)
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	8,608,003	8,027,613	10,592,592	580,390	(1,984,589)
Customer deposits-Pioneer Approach Mains	3,017,460	3,486,644	5,342,666	(469,183)	(2,325,206)
Customer Credit Balances	1,677,229	1,885,851	2,390,988	(208,622)	(713,759)
Statutory payments to municipalities	905,400	651,609	707,918	253,790	197,481
Sewer fee collection due municipalities	27,566,265	29,343,501	24,095,757	(1,777,236)	3,470,508
Interest accrued on water revenue bonds	3,227,427	2,403,251	1,085,897	824,177	2,141,530
Accrued vacation payable	4,999,234	4,999,234	4,999,234	-	-
Other current liabilities	90	90	88	0	2
Total current liabilities	65,523,722	66,320,407	64,734,758	(796,684)	788,964
CUSTOMER ADVANCES FOR CONSTRUCTION	44,585,792	47,357,010	29,567,178	(2,771,218)	15,018,614
SELF - INSURED RISKS	6,479,137	6,412,593	4,500,014	66,543	1,979,123
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	831,114	835,412	869,802	(4,299)	(38,688)
Contributions in aid of construction	380,699,035	377,315,912	370,233,553	3,383,123	10,465,482
	425,964,644	422,585,820	415,537,850	3,378,824	10,426,794
NET POSITION – ACCUMULATED REINVESTED EARNINGS	511,411,725	502,692,508	470,064,734	8,719,217	41,346,991
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>1,377,532,316</u>	<u>1,369,055,740</u>	<u>1,311,193,736</u>	<u>8,476,576</u>	<u>66,338,580</u>

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

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SEPTEMBER 2023**

	September 2023		September 2022	Nine Months 2023		Nine Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Metered sales of water	\$ 16,891,023	\$ 15,778,463	\$ 14,359,547	\$ 113,883,196	\$ 104,358,090	\$ 105,467,457
Infrastructure charge	1,478,713	1,445,193	1,247,175	12,880,967	12,928,680	11,398,714
Other operating revenues	267,027	437,429	288,977	3,087,516	3,839,638	3,478,913
Total operating revenues	18,636,763	17,661,085	15,895,699	129,851,679	121,126,408	120,345,085
Less: Bad debt expense	(602)	(36,932)	(31,445)	(167,632)	(328,951)	(175,345)
Total operating revenues, net	18,636,160	17,624,153	15,864,254	129,684,048	120,797,457	120,169,740
OPERATING EXPENSES						
Operating expense	5,482,122	5,708,715	5,020,366	46,202,940	50,123,732	42,940,241
Maintenance expense	2,482,234	3,589,835	2,020,582	25,336,001	28,900,503	22,680,272
Depreciation	1,401,333	2,059,371	1,357,122	12,556,915	18,416,247	12,220,909
Other Non-Operating Expense (Income)	-	-	(37,223)	(272,293)	-	(20,137)
Statutory payments & fuel taxes	253,790	252,455	241,843	1,729,398	1,669,728	1,623,536
Bond issuance costs	-	-	-	-	-	-
Interest expense revenue bonds	734,414	734,414	544,319	6,608,663	6,608,663	4,897,805
Interest expense NDEQ Loan	6,494	6,494	7,236	60,683	60,683	67,313
Total revenue deductions	10,360,387	12,351,284	9,154,244	92,222,307	105,779,556	84,409,940
Net revenues	8,275,773	5,272,869	6,710,010	37,461,741	15,017,901	35,759,799
Other Income & Expense - Interest, Invest Earnings & Exp	443,444	45,018	67,338	3,885,250	400,971	277,556
FUNDS PROVIDED						
Net income (loss)	8,719,217	5,317,887	6,777,348	41,346,991	15,418,872	36,037,355
Depreciation and amortization charges	1,583,541	2,292,289	1,479,492	13,987,387	20,310,364	13,371,972
Lead Service Replacement Funding	-	100,000	-	-	900,000	-
Deferred inflows - lease	(4,299)	-	-	(38,688)	-	-
Lease Interest income accrual (non cash)	-	-	-	16,547	-	-
Lease Interest receivable	(1,304)	-	-	(14,567)	-	-
Contribution in aid of construction	3,680,437	2,894,552	2,701,206	13,134,490	26,050,972	13,775,250
Contribution in aid of construction - impact fees	409,034	213,600	417,463	3,453,627	2,160,600	3,798,866
Customer Advances for Construction	(2,771,218)	-	1,242,875	15,018,614	-	(1,727,906)
Bond Proceeds	-	-	816,600	-	-	816,600
Total funds provided	11,615,409	10,818,328	13,434,984	86,904,401	64,840,808	66,072,137
FUNDS EXPENDED						
Plant additions and replacements	4,846,805	10,348,457	4,116,255	41,091,388	78,342,446	33,407,558
Plant additions and replacements-Cast Iron	2,650,372	1,356,430	2,703,247	18,325,924	20,817,380	18,503,630
OPEB - Begin Pre-funding	-	-	245,662	1,987,821	-	2,210,958
NDEQ Loan-Contact Basin	-	-	-	149,064	149,064	146,127
Bond Retirement	-	-	-	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(60,142)	(60,142)	(65,067)	(540,214)	(115,492)	(613,414)
Bond Interest - 2012-Payment	-	-	-	424,722	424,722	483,147
Bond Interest - 2015-Expense accrual (non cash)	(351,383)	(351,383)	(387,010)	(3,162,449)	(779,321)	(858,337)
Bond Interest - 2015-Payment	-	-	-	2,383,128	2,383,128	-
Bond Interest - 2018-Expense accrual (non cash)	(86,788)	(86,788)	(92,242)	(781,091)	(214,206)	(227,668)
Bond Interest - 2018-Payment	-	-	-	566,884	566,884	-
Bond Interest - 2022-Expense accrual (non cash)	(236,101)	(236,101)	-	(223,584)	(223,584)	-
Bond Interest - 2022-Payment	-	-	-	-	1,901,326	-
NDEQ Interest - Expense accrual (non cash)	(6,494)	(6,494)	(7,236)	(60,683)	(60,683)	(67,313)
NDEQ Interest - Payment	-	-	-	41,201	41,201	45,606
Total funds expended	6,756,269	10,963,978	6,513,609	60,202,110	103,232,863	53,030,294
SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED	4,859,140	(145,650)	6,921,375	26,702,290	(38,392,055)	13,041,843

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

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SEPTEMBER 2023**

	September 2023		September 2022	Nine Months 2023		Nine Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Interest on Bond Project Fund	(221,760)	-	(1,494)	(2,211,073)	-	(258,522)
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	-	-	-	-	2,834,629
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	1,484,598	2,634,500	-	16,497,390	24,515,750	-
Net Change in Bond Project Funds	<u>1,262,839</u>	<u>2,634,500</u>	<u>(1,494)</u>	<u>14,286,317</u>	<u>24,515,750</u>	<u>2,576,107</u>
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	(2,109,949)		(1,708,113)	(13,609,081)		(11,665,225)
Accounts Receivable	278,238		(144,764)	1,608,746		2,083,273
Accounts Receivable - Utility Service	(2,169,979)		1,519,745	(11,360,189)		(3,198,695)
Construction/Environmental fund	(155)		(57)	(1,219)		(322)
Allowance for Uncollectible Accounts	(2,879)		32,822	123,763		209,373
I/Co Receivable from Gas Department	6,350,870		4,086,067	573,263		(6,462,886)
Lease Receivable	(3)		-	24,053		-
Lease Receivable Noncurrent	92		-	6,334		-
Accrued Unbilled Revenue	(325,676)		1,298,588	(3,208,274)		(2,823,188)
Materials and Supplies	71,610		(559,179)	(2,059,533)		(888,622)
Prepayments	66,620		60,653	(240,483)		(215,709)
Other Noncurrent Assets	8,690		(93,814)	396,493		194,908
LIABILITY ACCOUNTS						
Accounts Payable	573,896		(2,302,781)	(2,004,071)		(2,208,882)
Customer Deposits - Pioneer Mains	(469,183)		112,741	(2,325,206)		(534,283)
Customer Credit Balances	(208,622)		(16,529)	(713,759)		797,910
Self Insured Risk Liability	66,543		158,200	1,979,123		1,643,336
Statutory Payments to Municipalities	253,790		241,843	197,481		244,597
Sewer Fee Collection Due Municipalities	(1,777,236)		(1,259,270)	3,470,508		(6,145)
All other, net			-	2		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE	<u>606,669</u>	<u>-</u>	<u>1,426,150</u>	<u>(27,142,047)</u>	<u>-</u>	<u>(22,830,559)</u>
Net Increase (Decrease) in Cash	<u>6,728,647</u>	<u>2,488,850</u>	<u>8,346,032</u>	<u>13,846,561</u>	<u>(13,876,305)</u>	<u>(7,212,609)</u>
Cash - Beginning of Period	110,254,763		83,240,248	103,136,850		98,798,888
Cash - End of Period	<u>116,983,411</u>		<u>91,586,280</u>	<u>116,983,411</u>		<u>91,586,280</u>
Change In Cash - Increase (Decrease)	<u>6,728,647</u>		<u>8,346,032</u>	<u>13,846,561</u>		<u>(7,212,609)</u>

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

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ASSETS	September 30	August 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Nine Months
UTILITY PLANT					
Plant in service - At Cost	\$ 740,050,232	\$ 738,263,340	\$ 721,035,585	\$ 1,786,892	\$ 19,014,646
Less - Accumulated depreciation	(251,457,465)	(249,422,707)	(239,178,460)	(2,034,759)	(12,279,005)
Right-Of-Use Asset -OPPD Downtown	1,047,211	1,047,211	1,347,737	-	(300,526)
Accumulated Amortization - ROU Asset	(471,245)	(453,791)	(544,551)	(17,454)	73,306
Net utility plant in service	<u>489,168,733</u>	<u>489,434,053</u>	<u>482,660,311</u>	<u>(265,320)</u>	<u>6,508,421</u>
Construction in progress	95,686,456	89,712,184	68,480,230	5,974,272	27,206,226
Construction materials - at average cost	8,655,932	8,489,636	5,635,584	166,296	3,020,348
Net utility plant	<u>593,511,121</u>	<u>587,635,873</u>	<u>556,776,125</u>	<u>5,875,248</u>	<u>36,734,996</u>
NONCURRENT ASSETS					
Bond Project Fund	41,234,009	48,171,473	75,355,264	(6,937,464)	(34,121,254)
Lease receivable	2,673,904	2,673,904	2,673,904	-	-
Other Non-Current Assets	751,944	86,632	3,447,422	665,312	(2,695,478)
Total noncurrent assets	<u>44,659,857</u>	<u>50,932,009</u>	<u>81,476,590</u>	<u>(6,272,152)</u>	<u>(36,816,733)</u>
CURRENT ASSETS					
Cash & Short Term Investments	174,976,197	177,115,440	140,028,452	(2,139,243)	34,947,746
Bond Sinking Fund - Restricted	5,916,288	5,045,815	893,724	870,473	5,022,565
Accounts receivable - utility service	14,742,364	17,756,907	35,854,936	(3,014,543)	(21,112,572)
Accounts receivable - other	5,085,744	74,449	2,951,626	5,011,295	2,134,118
Allowance for doubtful accounts	(3,957,440)	(3,885,623)	(3,526,830)	(71,817)	(430,610)
Lease receivable	17,952	17,952	17,952	-	-
Interest receivable	75,211	68,373	13,675	6,837	61,536
Accrued unbilled revenues	25,460,459	26,850,881	58,026,345	(1,390,423)	(32,565,886)
Natural gas in storage	4,427,786	4,537,149	4,433,054	(109,363)	(5,268)
Natural gas in pipeline storage	4,385,447	3,218,909	15,425,713	1,166,538	(11,040,266)
Propane in storage	7,168,908	7,188,270	5,141,555	(19,362)	2,027,352
Materials and supplies - at average cost	5,276,650	5,531,368	4,795,720	(254,718)	480,930
Prepayments	2,629,101	2,518,985	3,561,535	110,116	(932,433)
Total current assets	<u>246,204,668</u>	<u>246,038,876</u>	<u>267,617,456</u>	<u>165,791</u>	<u>(21,412,788)</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>\$ 959,452,682</u>	<u>\$ 959,683,794</u>	<u>\$ 980,947,207</u>	<u>\$ (231,113)</u>	<u>\$ (21,494,525)</u>

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

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SEPTEMBER 2023
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LIABILITIES AND NET WORTH	September 30	August 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Nine Months
NONCURRENT LIABILITIES					
Long Term Debt - Revenue Bonds Net of Disc/Premium	149,893,122	150,020,192	151,036,754	(127,070)	(1,143,632)
Lease liability	396,231	414,362	555,537	(18,131)	(159,306)
Net pension liability	46,608,564	46,608,564	46,608,564	-	-
Net OPEB liability	46,632,328	46,632,328	44,644,507	-	1,987,821
Total noncurrent liabilities	<u>243,530,245</u>	<u>243,675,446</u>	<u>242,845,362</u>	<u>(145,201)</u>	<u>684,883</u>
CURRENT LIABILITIES					
Accounts payable	13,766,182	14,040,435	67,224,379	(274,252)	(53,458,196)
Interdepartmental Payable to Water Dept	3,597,702	9,948,571	4,170,965	(6,350,870)	(573,263)
Current maturities of Revenue Bonds	4,780,000	4,780,000	4,780,000	-	-
Lease liability - current portion	211,218	210,308	284,865	910	(73,646)
Customer deposits	14,003,088	13,895,617	13,353,566	107,471	649,522
Customer credit balances	8,806,128	7,975,322	8,121,170	830,806	684,958
Deferred revenue - Firm service agreement	2,191,907	2,216,427	-	(24,520)	2,191,907
Statutory payments to municipalities	891,570	706,662	2,009,691	184,908	(1,118,120)
Accrued interest on leases	0	0	277	-	(277)
Accrued Interest on Revenue Bonds	1,847,576	1,385,682	461,894	461,894	1,385,682
Accrued vacation payable	4,851,990	4,851,990	4,851,990	-	-
Total current liabilities	<u>54,947,362</u>	<u>60,011,015</u>	<u>105,258,796</u>	<u>(5,063,653)</u>	<u>(50,311,434)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>473,420</u>	<u>367,444</u>	<u>208,284</u>	<u>105,976</u>	<u>265,136</u>
SELF - INSURED RISKS	<u>2,191,340</u>	<u>2,343,790</u>	<u>4,248,222</u>	<u>(152,450)</u>	<u>(2,056,882)</u>
OTHER LIABILITIES	<u>2,694,170</u>	<u>2,760,911</u>	<u>999,936</u>	<u>(66,740)</u>	<u>1,694,234</u>
DEFERRED INFLOWS OF RESOURCES					
Contributions In Aid of Construction	41,581,300	41,634,702	41,960,602	(53,402)	(379,302)
Pension	30,525,098	30,525,098	30,525,098	-	-
OPEB	22,916,242	22,916,242	22,916,242	-	-
Deferred inflows - lease	2,701,589	2,706,271	2,743,728	(4,682)	(42,139)
Total Deferred Inflows	<u>97,724,229</u>	<u>97,782,313</u>	<u>98,145,670</u>	<u>(58,084)</u>	<u>(421,442)</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>557,891,915</u>	<u>552,742,876</u>	<u>529,240,936</u>	<u>5,149,039</u>	<u>28,650,979</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 959,452,682</u>	<u>\$ 959,683,794</u>	<u>\$ 980,947,207</u>	<u>\$ (231,113)</u>	<u>\$ (21,494,525)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT**

**G-2
SEPTEMBER 2023**

**INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2023 AND 2022**

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	September 2023		September	Nine Months 2023		Nine
			2022			Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Gas sales revenue	\$ 8,084,014	\$ 8,826,045	\$ 16,239,071	\$ 180,947,101	\$ 193,088,435	\$ 231,140,118
(Over)/under gas recovery	67,043	-	(525,205)	(1,710,323)	-	(791,606)
Infrastructure charge	1,340,223	1,316,163	1,094,734	11,771,488	11,835,538	10,086,135
Other operating revenues	380,692	379,372	436,520	4,444,738	4,241,549	4,690,699
Total operating revenues	9,871,972	10,521,579	17,245,120	195,453,004	209,165,522	245,125,346
Less: Bad debt expense	(72,098)	(38,544)	(59,432)	(460,515)	(766,242)	(281,188)
Total operating revenues, net	9,799,874	10,483,035	17,185,687	194,992,489	208,399,280	244,844,158
Less: Natural gas purchased for resale	3,284,661	4,909,749	11,582,314	115,074,769	129,790,652	157,684,988
CPEP Rebates	(4,651,100)	(4,788,859)	-	(5,015,253)	(7,048,774)	(355,267)
Operating revenue, net of gas cost	11,166,313	10,362,145	5,603,374	84,932,973	85,657,403	87,514,436
REVENUE DEDUCTIONS						
Operating expense	3,484,727	3,182,078	3,214,489	30,878,677	32,292,791	29,672,163
Maintenance expense	1,248,603	1,440,969	1,386,410	12,359,733	13,022,776	12,507,494
Other Non-operating expense (income)	-	-	-	(1,270,400)	-	13,650
Depreciation	1,640,547	1,763,036	1,577,036	14,693,544	15,582,240	14,052,472
Statutory payments & fuel taxes	185,060	172,456	178,068	3,690,170	3,772,838	3,772,219
Bond issuance costs - 2022 Gas Bond	-	-	-	3,000	-	712,700
Interest expense - 2018 GIR Bond	73,581	73,581	78,100	662,228	662,228	702,903
Interest expense - 2022 Gas Bond	261,243	261,243	284,887	2,351,186	2,351,186	1,709,325
Interest expense - lease	1,543	-	-	15,160	-	-
Interest expense	20,504	3,005	2,647	58,067	27,290	24,522
Total revenue deductions	6,915,808	6,896,367	6,721,638	63,441,366	67,711,350	63,167,448
Net revenues	4,250,504	3,465,777	(1,118,265)	21,491,607	17,946,052	24,346,988
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	898,534	30,448	(384,887)	7,159,372	605,303	(179,479)
FUNDS PROVIDED						
Net income (loss)	5,149,039	3,496,225	(1,503,151)	28,650,979	18,551,355	24,167,509
Depreciation and amortization charges	2,078,722	2,571,960	2,002,548	18,814,289	22,007,344	17,808,591
Deferred revenue - Firm service agreement	(24,520)	-	-	2,191,907	-	-
Deferred inflows - lease	(4,682)	-	-	(42,139)	-	-
Lease Interest income accrual (non cash)	(6,837)	-	-	(61,536)	-	-
Contribution in aid of construction - mains	29,423	17,048	(29,400)	363,392	17,048	1,073,873
Customer Advances for Construction	105,976	-	83,613	265,136	-	(1,524,878)
Gas Bond Proceeds 2022	-	-	-	-	-	131,387,775
Total funds provided	7,327,121	6,085,234	553,609	50,182,029	40,575,748	172,912,870
FUNDS EXPENDED						
Plant additions and replacements	6,689,852	9,862,968	4,057,875	45,242,743	62,167,051	45,099,642
Plant additions and replacements - Cast Iron	1,346,944	1,819,432	544,451	11,049,238	15,599,685	9,878,827
Natural gas inventory increase (decrease)	1,037,813	2,053,051	4,104,704	(9,018,182)	(6,096,110)	7,809,390
Bond interest - 2018 Expense accrual (non cash)	(73,581)	(73,581)	(78,100)	(171,764)	(171,764)	(182,314)
Lease Interest Accrual	-	-	-	277	-	-
Bond Interest Accrual - Gas Bond 2022	(261,243)	(261,243)	(284,887)	(70,286)	(70,286)	(1,709,325)
Total funds expended	8,739,785	13,400,627	8,344,042	47,032,025	71,428,576	60,896,220
Subtotal - Funds Provided less Funds Expended	(1,412,664)	(7,315,393)	(7,790,433)	3,150,005	(30,852,828)	112,016,649

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

**G-2
SEPTEMBER 2023
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	September 2023		September 2022	Nine Months 2023		Nine Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Bond Project Fund 2022	6,937,464	5,393,872	5,307,124	34,121,254	41,536,473	(86,825,793)
Net Change in Bond Project Fund	6,937,464	5,393,872	5,307,124	34,121,254	41,536,473	(86,825,793)
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	(870,473)	(860,227)	(904,917)	(5,022,565)	(4,970,679)	(5,464,295)
Accounts Receivable - Utility Service	3,014,543	-	2,588,411	21,112,572	-	1,888,059
Accounts Receivable - Other	(5,011,295)	-	(70,338)	(2,134,118)	-	2,290,266
Allowance for Uncollectible Accounts	71,817	-	59,495	430,610	-	281,810
Accrued Unbilled Revenue	1,390,423	-	1,586,439	32,565,886	-	(1,557,609)
Materials and Supplies	254,718	-	(55,784)	(480,930)	-	(522,296)
Prepayments	(110,116)	-	326,679	932,433	-	671,149
Other Noncurrent Assets	(665,312)	-	(486,922)	2,695,478	-	1,974,079
LIABILITY ACCOUNTS						
Accounts Payable	(274,252)	-	(1,591,022)	(53,458,196)	-	(19,611,704)
I/Co Payable to Water Department	(6,350,870)	-	(4,086,067)	(573,263)	-	6,462,886
Customer Deposits	107,471	-	101,638	649,522	-	589,153
Customer Credit Balances	830,806	-	(657,355)	684,958	-	(706,937)
Self Insured Risk Liability	(152,450)	-	49,557	(2,056,882)	-	595,021
Statutory Payments to Municipalities	184,908	-	339,040	(1,118,120)	-	(205,651)
Lease Liability - current	(18,131)	-	-	(159,306)	-	-
Lease Liability - noncurrent	910	-	-	(73,646)	-	-
Other Liabilities	(66,740)	-	534,302	1,694,234	-	766,965
All other, net	-	-	245,662	1,987,821	-	2,210,958
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH						
	(7,664,043)	(860,227)	(2,021,183)	(2,323,513)	(4,970,679)	(10,338,146)
Net Increase (Decrease) in Cash	(2,139,243)	(2,781,749)	(4,504,492)	34,947,746	5,712,966	14,852,710
Cash - Beginning of Period	177,115,440		146,695,752	140,028,452		127,338,550
Cash - End of Period	174,976,197		142,191,260	174,976,197		142,191,260
Change In Cash - Increase (Decrease)	(2,139,243)		(4,504,492)	34,947,746		14,852,710