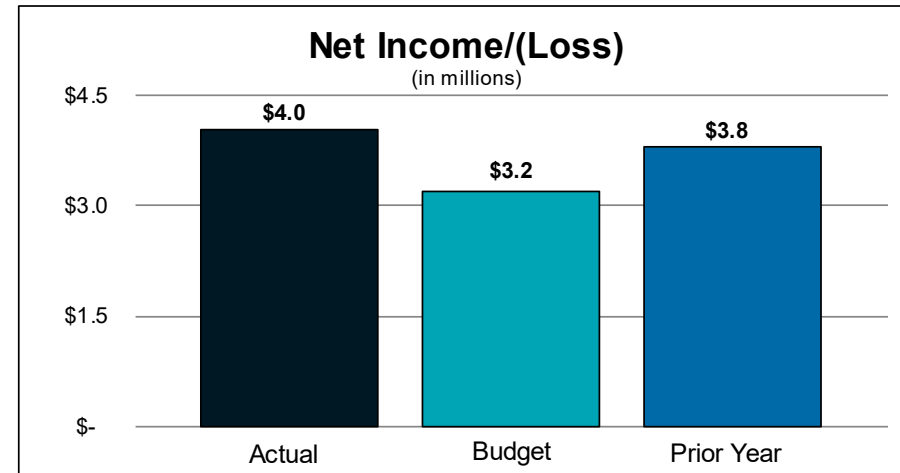
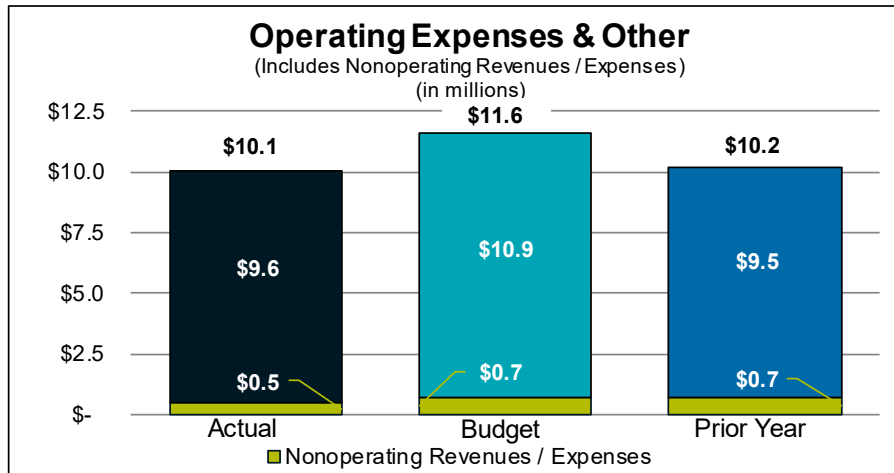
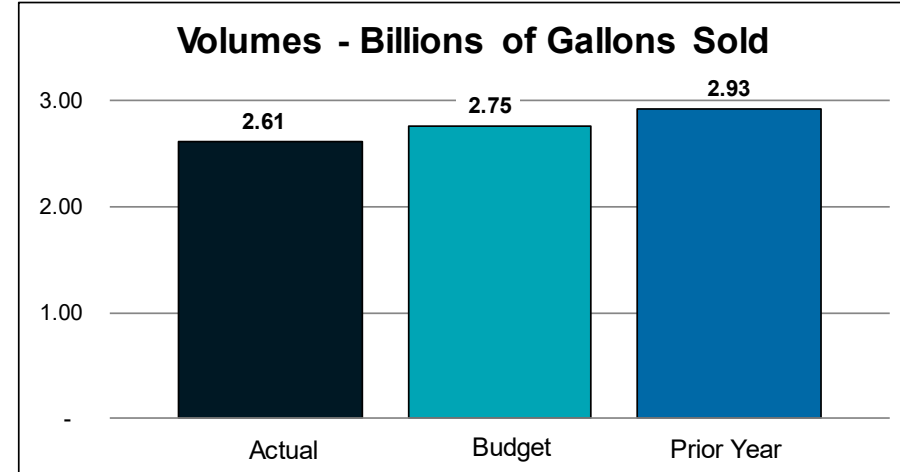
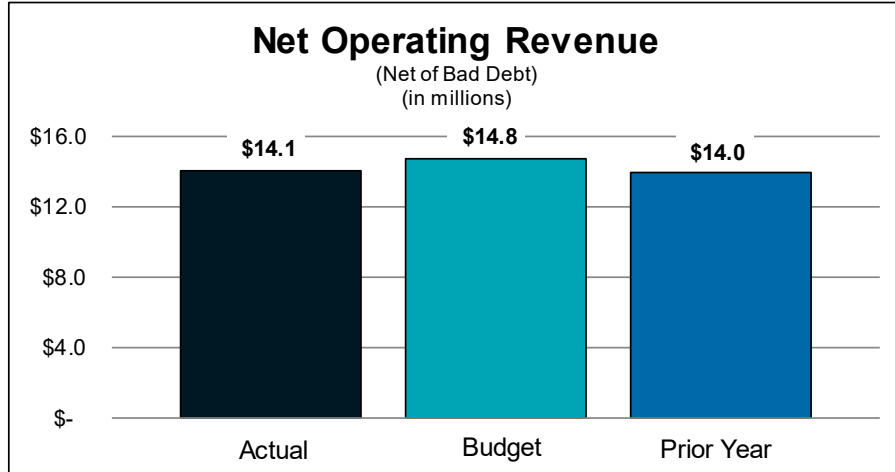


REPORT ON INCOME & FINANCE

OCTOBER 2023

WATER OPERATIONS

CURRENT MONTH – OCTOBER 2023



WATER OPERATIONS – EXECUTIVE SUMMARY

OCTOBER 2023 vs. BUDGET

Revenue:

- October Water sales revenues of \$14.1 million were unfavorable to budget by \$0.7 million, or 4.6%, as follows:
 - Decreased metered sales of water due to volumes that were down 5.0% vs. budget
 - All other non-volume related

| | Millions |
|----|----------|
| \$ | (0.8) |
| \$ | 0.1 |

Volumes:

- October Water volumes were unfavorable to budget by 5.0%, driven by lower than normal precipitation

Operating Expenses & Other:

- October operating and other expenses of \$10.1 million were favorable to budget by \$1.5 million, or 13.2%, as follows:
 - Decreased Depreciation expense (capital spending is \$42.2 million below budget through October) \$ 0.7
 - Decreased Purification Operating expense primarily driven by lower chemical expense at Florence and Platte South due to plant outages for planned maintenance \$ 0.6
 - Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields \$ 0.4
 - Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses) \$ (0.2)
 - Decreased Customer Accounting and Collecting expense primarily due to lower Credit Card fees, postage and forms vs. budget \$ 0.2
 - Loss on retirement of various large machines (\$397k loss net of \$182k in proceeds) \$ (0.2)

Net Income:

- October's net income of \$4.0 million was favorable to budget by \$0.8 million

WATER OPERATIONS – EXECUTIVE SUMMARY

OCTOBER 2023 vs. PRIOR YEAR

Revenue:

| | <u>Millions</u> |
|---|-----------------|
| • October Water sales revenues of \$14.1 million were favorable to prior year by \$0.1 million, or 0.5%, as follows: | |
| • Increased Water Infrastructure Replacement fee revenue primarily due to the rate increase effective January 2, 2023 (\$0.50 per month increase for Residential customers - from \$4.00 per month to \$4.50 per month, with a like percentage increase for all customer classes) | \$ 0.2 |
| • Decreased metered sales of water due to volumes that were down 10.8% vs. prior year, net of the 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%) | \$ (0.2) |
| • All other non-volume related | \$ 0.1 |

Volumes:

- October Water volumes were unfavorable to prior year by 10.8%

Operating Expenses & Other:

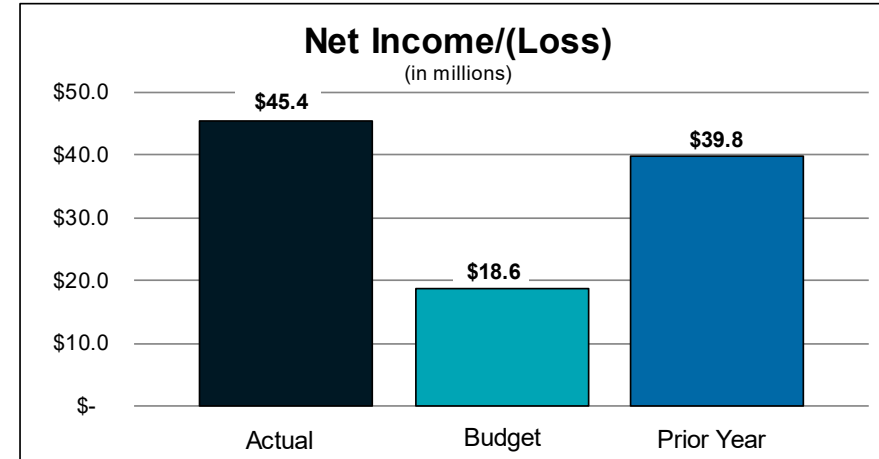
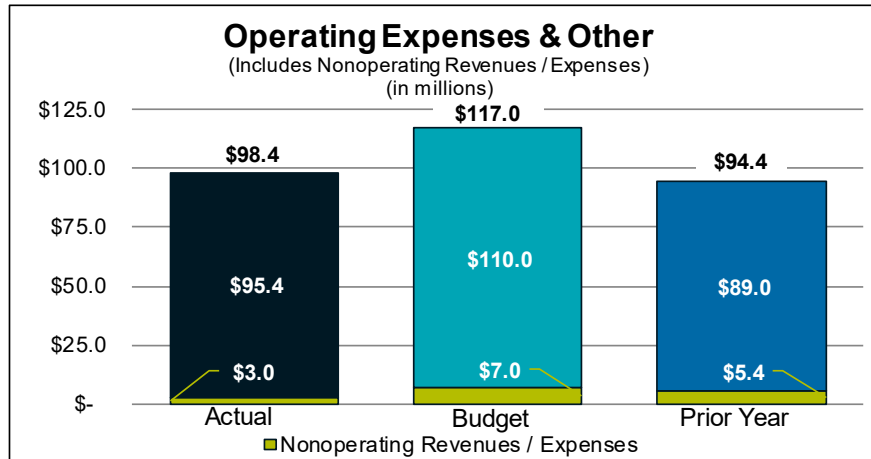
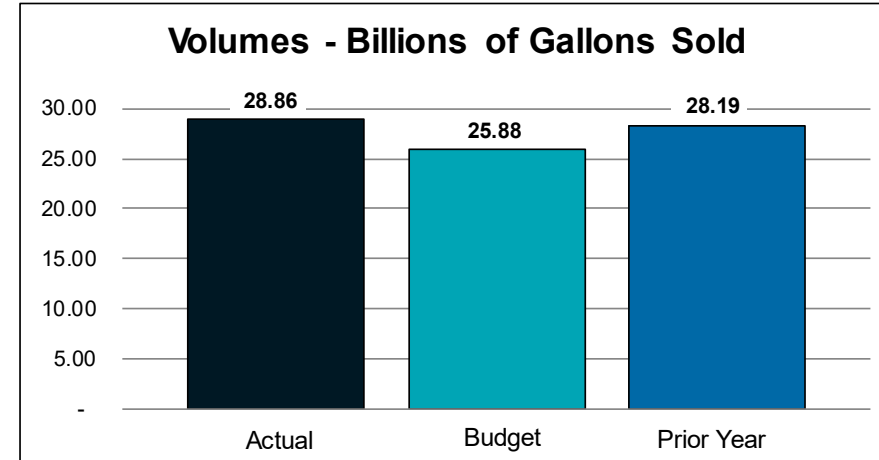
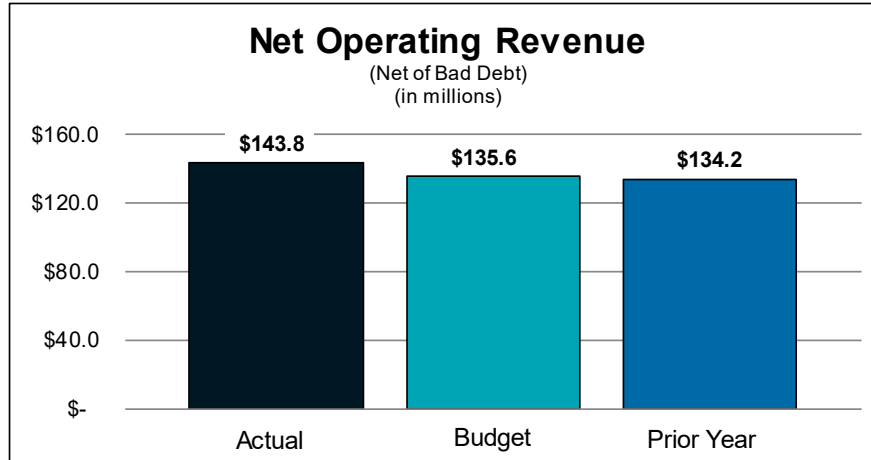
| | |
|--|----------|
| • October operating and other expenses of \$10.1 million were favorable to prior year by \$0.1 million, or 1.6%, as follows: | |
| • Decreased bond issuance costs due to issuance of 2022 Water Revenue Bonds in October 2022 | \$ 0.3 |
| • Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields | \$ 0.3 |
| • Loss on retirement of various large machines (\$397k loss net of \$182k in proceeds) | \$ (0.2) |
| • Increased interest expense due to issuance of 2022 Water Revenue Bonds in October 2022 | \$ (0.2) |
| • All other, net | \$ (0.1) |

Net Income:

- October's net income of \$4.0 million was favorable to prior year by \$0.2 million.

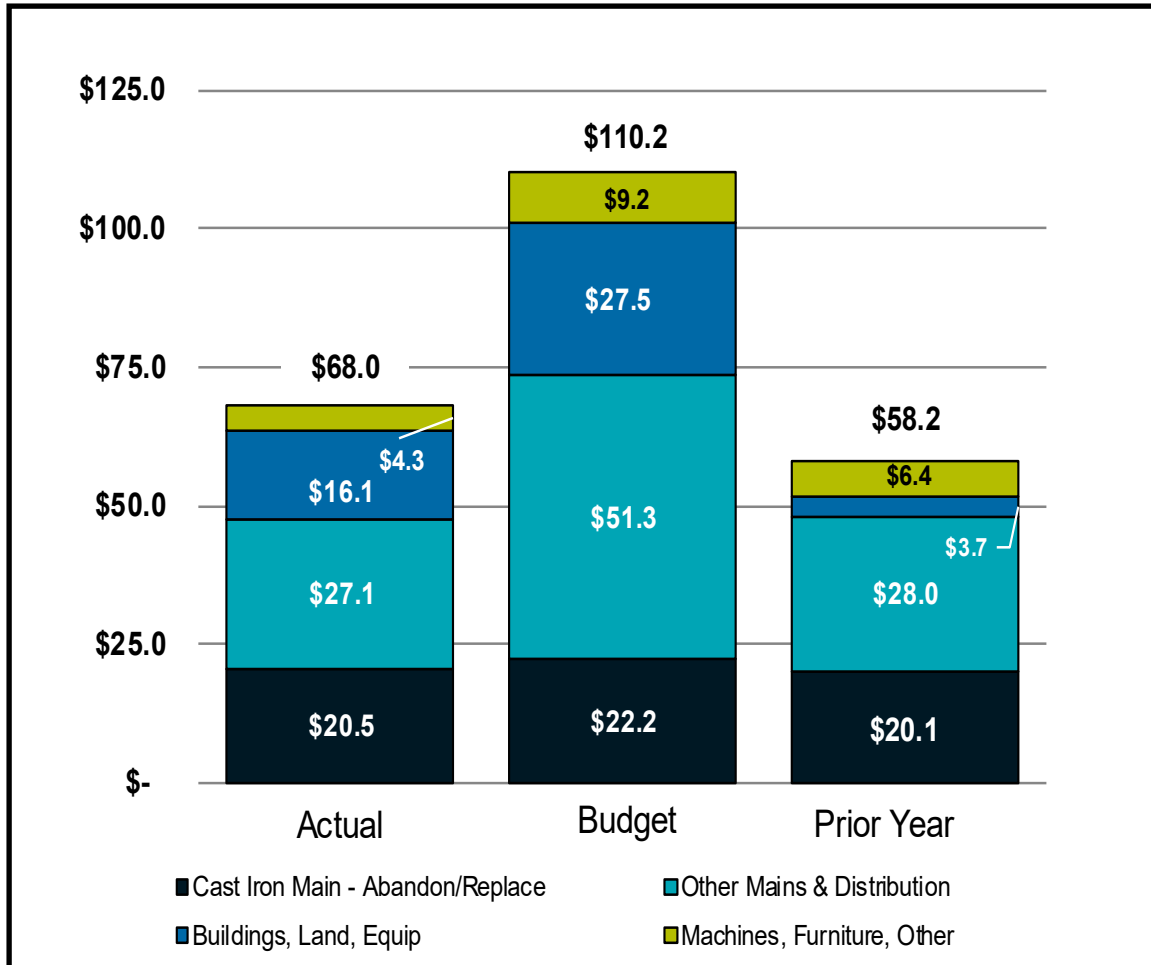
WATER OPERATIONS

YEAR-TO-DATE – OCTOBER 2023



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE OCTOBER 2023



- Year-to-date capital expenditures of \$68.0 million were \$42.2 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) | \$ (1.9) |
| Land acquisition for SW Reservoir (timing) | \$ (1.5) |
| Platte South - New Electrical Building Design (delayed to 2024) | \$ (1.2) |
| Platte West - Boiler Upgrades (timing) | \$ (0.8) |
| Platte West - Lime Grit Removal Installation (timing) | \$ (0.7) |
| Florence - Primary Basin Cathodic Protection (timing) | \$ (0.6) |
| Walnut Hill Reservoir Roof Removal (timing) | \$ (0.5) |
| Platte West - Residuals Handling Study (delayed to 2024) | \$ (0.5) |
| Highway 370 Booster Pump - Land Purchase (timing) | \$ (0.5) |
| Platte South - Site Entrance & Fencing Improvements Design & Construction (delayed to 2024) | \$ (0.5) |
| West Dodge Pump Station Design & Construction | \$ 0.7 |
| Skyline Pump Station Roof Replacement (timing) | \$ 0.6 |
| Buildings, Land & Equipment-All Other | \$ (1.5) |
| Mains-Cast Iron (timing) | \$ (1.7) |
| Mains - All other (timing of large development projects) | \$ (24.2) |
| Construction Machines (timing) | \$ (1.9) |
| All other, net | \$ (3.0) |
| Total | \$ (42.2) |

CASH POSITION – WATER DEPARTMENT

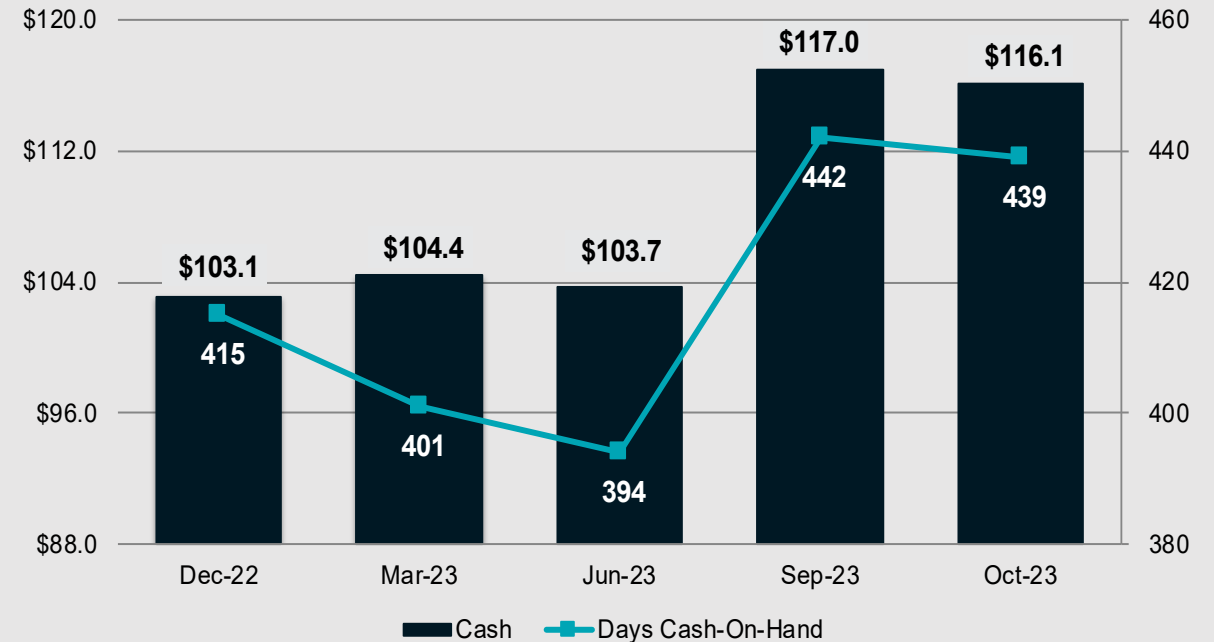
OCTOBER 31, 2023

- Cash and restricted funds totaled \$181.6 million; unrestricted cash totaled \$116.1 million, as depicted below:

| (\$ in millions) | 12/31/2022 | 10/31/2023 | Change |
|--|-----------------|-----------------|----------------|
| Cash Per Balance Sheet | \$ 167.4 | \$ 181.6 | \$ 14.2 |
| Less Restricted Cash: | | | |
| 2022 Bond Project Fund (proceeds remaining) | \$ 58.4 | \$ 43.8 | \$ (14.6) |
| Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments) | \$ 2.7 | \$ 18.4 | \$ 15.7 |
| 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 | \$ 65.5 | \$ 1.2 |
| Unrestricted Cash | \$ 103.1 | \$ 116.1 | \$ 13.0 |
| Components of Unrestricted Cash | | | |
| Customer Deposits and Credit Balances | \$ 7.7 | \$ 4.6 | \$ (3.1) |
| Sewer Fees Collected but not Remitted | \$ 18.0 | \$ 19.0 | \$ 1.0 |
| Customer Advances for Construction* | \$ 29.6 | \$ 42.0 | \$ 12.4 |
| WIR Funds Collected but not Expended | \$ 33.3 | \$ 34.7 | \$ 1.4 |
| Cash Reserves | \$ 14.5 | \$ 15.8 | \$ 1.3 |
| Days Cash on Hand (Unrestricted Cash) | 415 | 439 | 24 |
| Cash Required to meet 180 Day Goal | \$ 44.8 | \$ 47.6 | |
| Unrestricted Cash Balance Over (Short) of 180 Day Goal | \$ 58.3 | \$ 68.5 | |

Water - Unrestricted Cash

(\$ in millions)

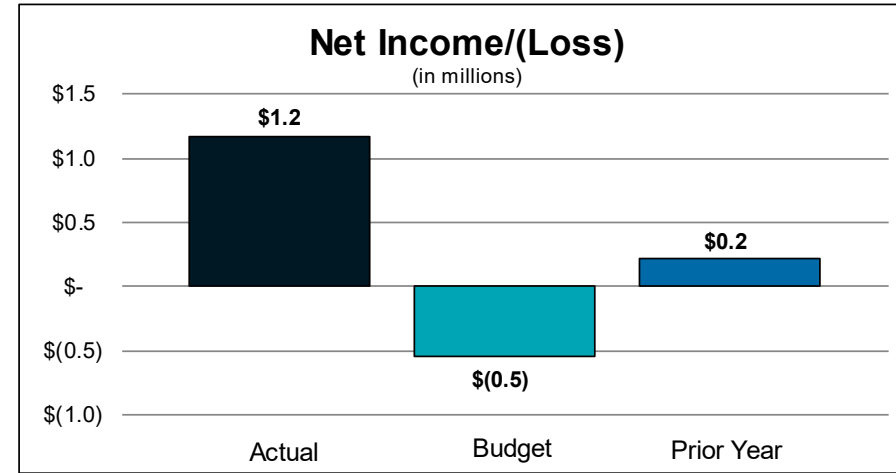
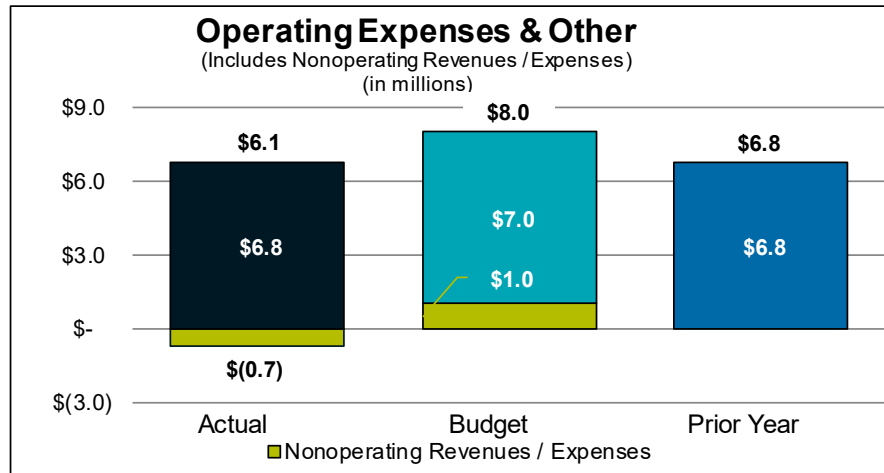
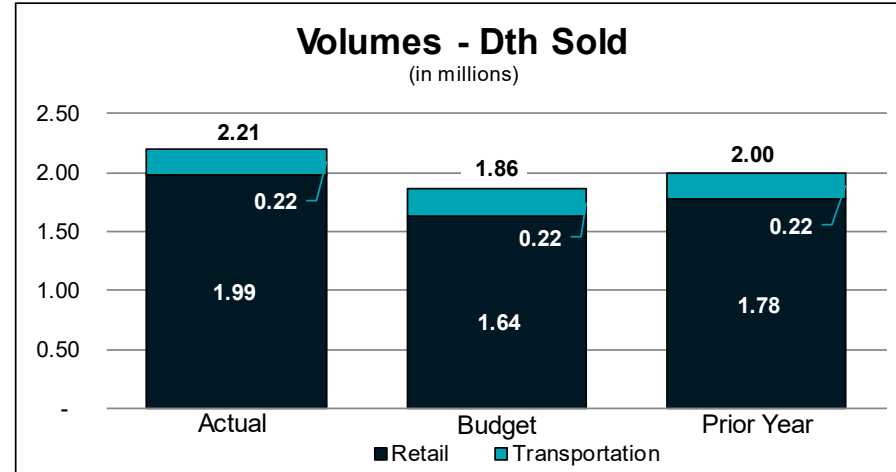
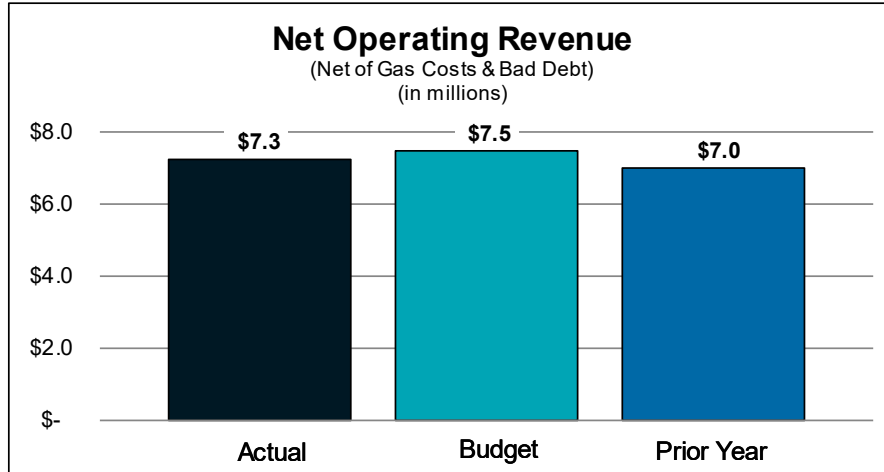


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On October 31, 2023, \$11.6 million has been expended from Cash Reserves for work-in-progress.

**Cash Reserves as of October 31, 2023 were negatively impacted by \$1.8 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in November 2023. (There is a one-month lag between incurring costs and reimbursement.)

GAS OPERATIONS

CURRENT MONTH – OCTOBER 2023



GAS OPERATIONS – EXECUTIVE SUMMARY

OCTOBER 2023 vs. BUDGET

Revenue:

| | <u>Millions</u> |
|---|-----------------|
| • October Gas net revenues of \$7.3 million were unfavorable to budget by \$0.2 million, or 2.9%, as follows: | |
| • Timing of annual rebate received from CPEP #5, which serves to increase margin (budgeted to be received in October) | \$ (0.2) |
| • Decreased net sales revenue, despite volumes that were up 18.6% vs. budget, due to timing of unbilled revenue accruals and mix amongst various customer types | \$ 0.1 |
| • All other non-volume related | \$ (0.1) |

Volumes:

- October Gas volumes were favorable to budget by 18.6%, primarily due to higher volumes associated with electric generation

Operating Expenses & Other:

| | |
|---|----------|
| • October operating and other expenses of \$6.1 million were favorable to budget by \$1.9 million, or 24.1%, as follows: | |
| • Increased earnings on invested cash balances due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields | \$ 0.9 |
| • Decreased bond issuance costs due to timing of issuance of 2023 Gas Revenue Bonds (budgeted in October, but issued in November) | \$ 0.7 |
| • Decreased Depreciation & Amortization expense (capital spending is \$18.8 million below budget through October) | \$ 0.5 |
| • 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:

- October's net income of \$1.2 million was \$1.7 million favorable to budget

GAS OPERATIONS – EXECUTIVE SUMMARY

OCTOBER 2023 vs. PRIOR YEAR

Revenue:

Millions

| | |
|---|----------|
| • October Gas net revenues of \$7.3 million were favorable to prior year by \$0.3 million, or 3.5%, as follows: | |
| • Increased net gas sales revenue due to higher volumes of 10.1% vs. prior year and the impact of the January 2, 2023 rate increase (2.5% increase to the Margin component of rates) | \$ 0.9 |
| • Increased Gas Infrastructure Replacement fee revenue primarily due to the rate increase effective January 2, 2023 (\$0.50 per month increase for Residential customers - from \$3.00 per month to \$3.50 per month, with a like percentage increase for all customer classes) | \$ 0.2 |
| • Timing of CPEP #3 rebate (received in September 2023 vs. October 2022 in prior year) | \$ (0.7) |
| • All other non-volume related | \$ (0.1) |

Volumes:

- October Gas volumes were favorable to prior year by 10.1%

Operating Expenses & Other:

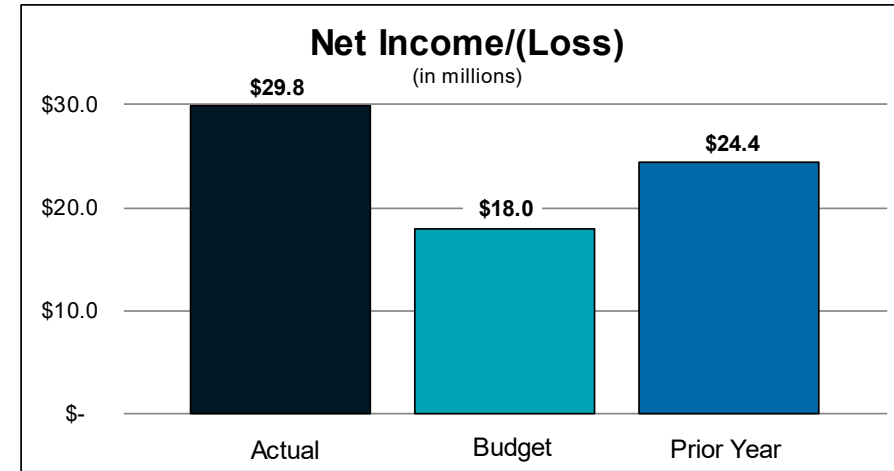
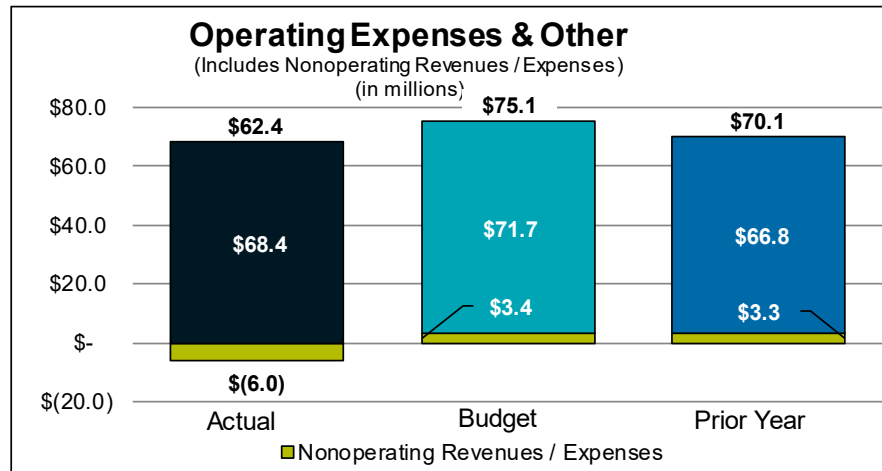
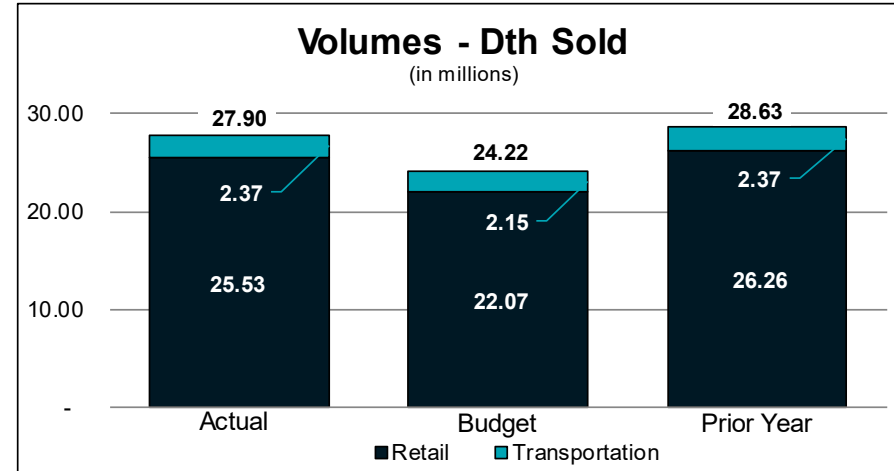
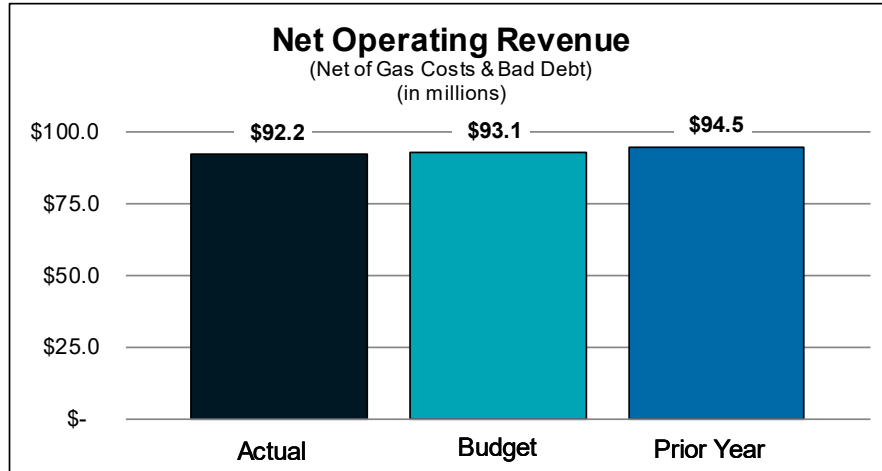
- October operating and other expenses of \$6.1 million was favorable to prior year by \$0.7 million, or 10.3%, as follows:
 - Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields \$ 0.7

Net Income:

- October's net income of \$1.2 million was \$1.0 million favorable to prior year

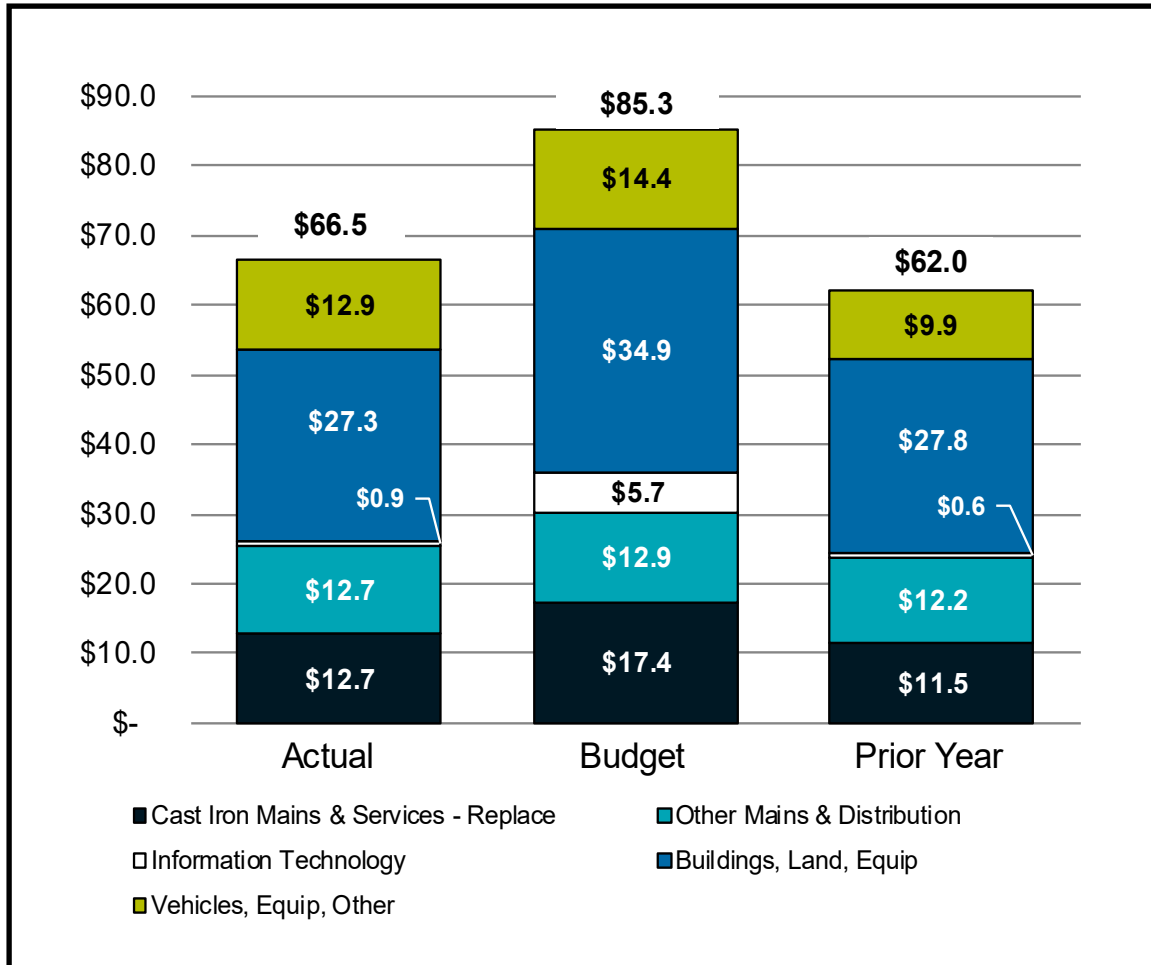
GAS OPERATIONS

YEAR-TO-DATE – OCTOBER 2023



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE OCTOBER 2023



• Year-to-date capital expenditures of \$66.5 million were \$18.8 million less than budget, as follows:

| | Millions Over (Under) Budget |
|---|---------------------------------|
| Buildings, Land and Equipment - LNG Liquefaction Replacement (timing) | \$ (5.8) |
| Buildings, Land and Equipment - New Construction Center (delayed to 2024) | \$ (5.3) |
| Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (delayed to 2024) | \$ (2.5) |
| Buildings, Land and Equipment - LNG Vaporization Expansion | \$ 5.9 |
| Buildings, Land and Equipment - District Roof Replacements (timing) | \$ 1.1 |
| Buildings, Land and Equipment - All Other | \$ (1.0) |
| Information Technology - Digital Platform Modernization (delayed to 2024) | \$ (4.0) |
| 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) | \$ (4.7) |
| Mains - Other Mains & Distribution | \$ (0.2) |
| Motor Vehicles (timing) | \$ (3.7) |
| All Other-Misc. | \$ 2.2 |
| Total | \$ (18.8) |

CASH POSITION – GAS DEPARTMENT

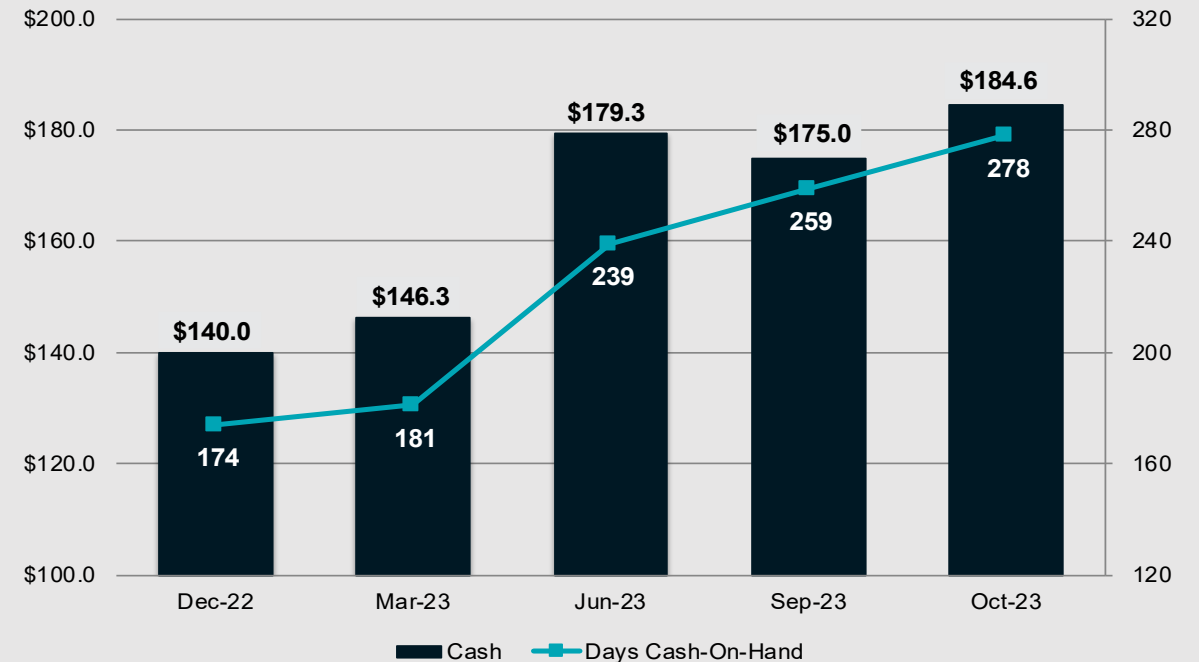
OCTOBER 31, 2023

- Cash and restricted funds totaled \$228.8 million; unrestricted cash totaled \$184.6 million, as depicted below:

| (\$ Millions) | 12/31/2022 | 10/31/2023 | Change |
|---|-----------------|-----------------|----------------|
| Cash per Balance Sheet | \$ 216.3 | \$ 228.8 | \$ 12.6 |
| Less Restricted Cash: | | | |
| 2022 Bond Project Funds (Proceeds Remaining) | \$ 75.4 | \$ 37.4 | \$ (38.0) |
| Bond Sinking Fund-2018 bonds (To pay interest & principal payments) | \$ 0.9 | \$ 6.8 | \$ 5.9 |
| Subtotal Restricted Cash | \$ 76.3 | \$ 44.2 | \$ (32.1) |
| Unrestricted Cash | \$ 140.0 | \$ 184.6 | \$ 44.6 |
| Components of Unrestricted Cash | | | |
| Customer Deposits and Credit Balances | \$ 21.5 | \$ 24.9 | \$ 3.4 |
| Customer Advances for Construction | \$ 0.2 | \$ 0.4 | \$ 0.2 |
| Cash Reserves | \$ 118.3 | \$ 159.3 | \$ 41.0 |
| Days Cash on Hand (Unrestricted Cash) | 174 | 278 | 104 |
| Cash Required to meet 180 Day Goal | \$ 144.6 | \$ 119.4 | |
| Unrestricted Cash Balance Over (Short) of 180 Day Goal | \$ (4.6) | \$ 65.2 | |

Gas - Unrestricted Cash

(\$ in millions)

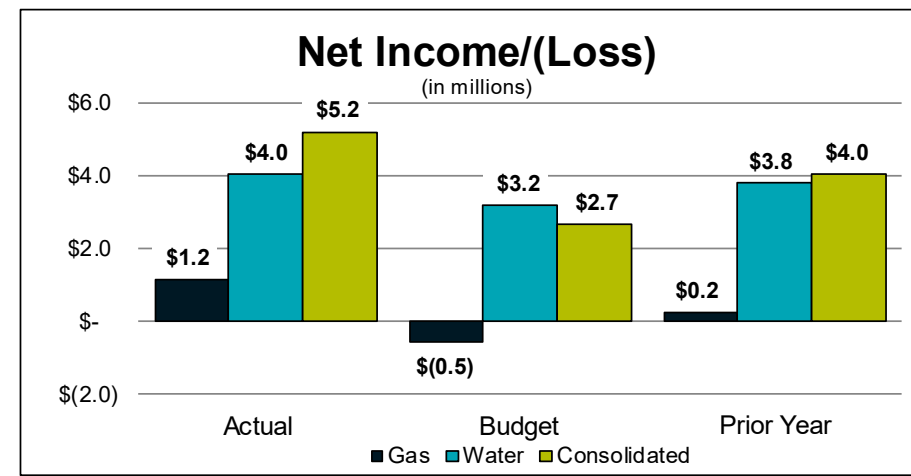
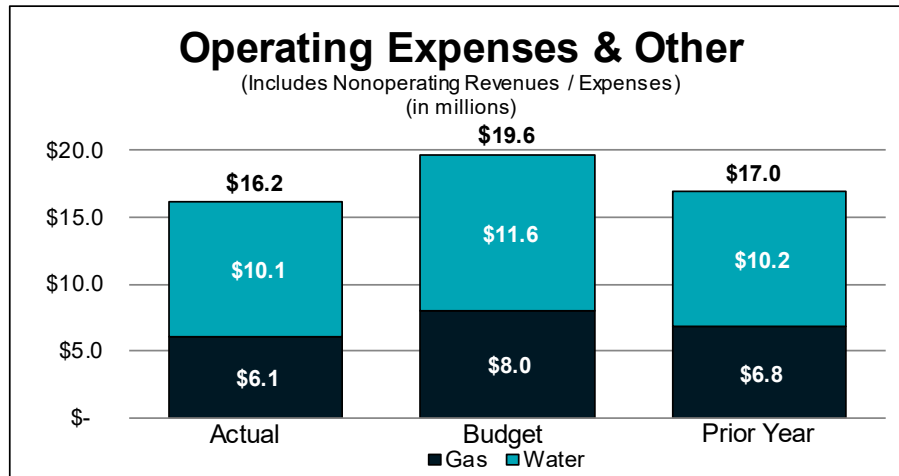
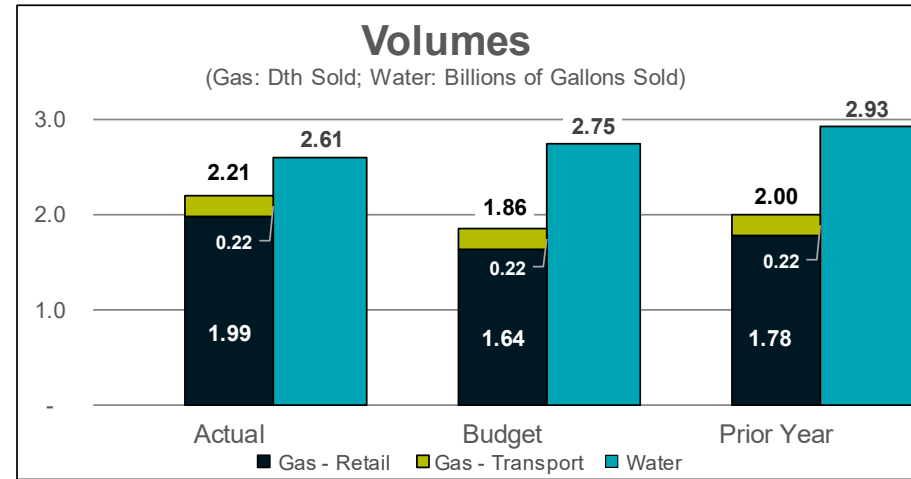
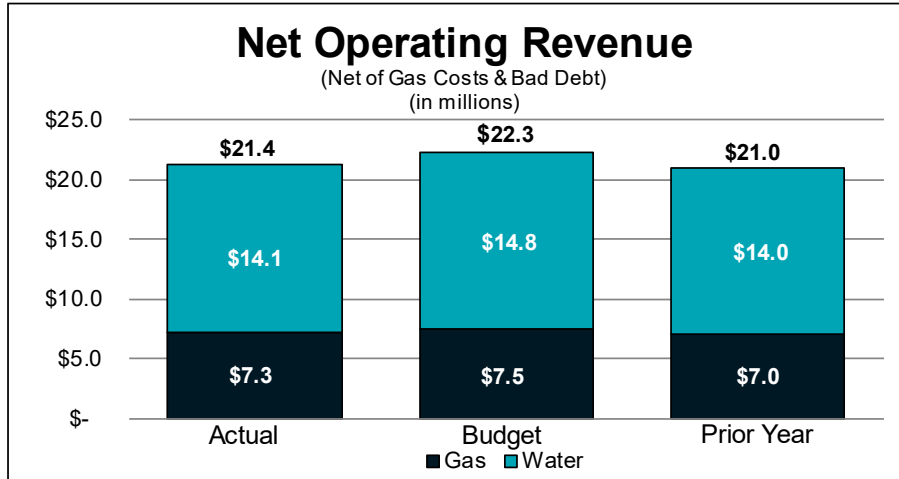


*Cash Reserves were negatively impacted by \$7.5 million due to the fact that the cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

**Cash Reserves as of October 31, 2023 were negatively impacted by \$6.2 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in November 2023. (There is a one-month lag between incurring costs and reimbursement.)

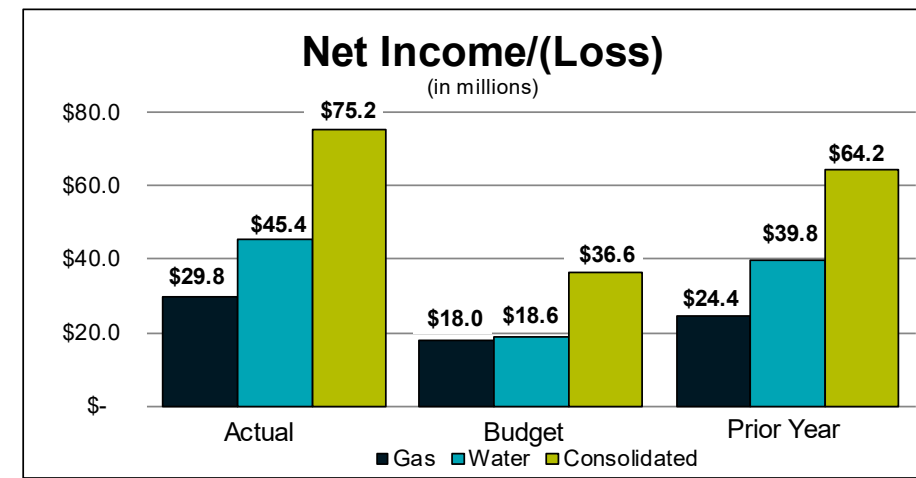
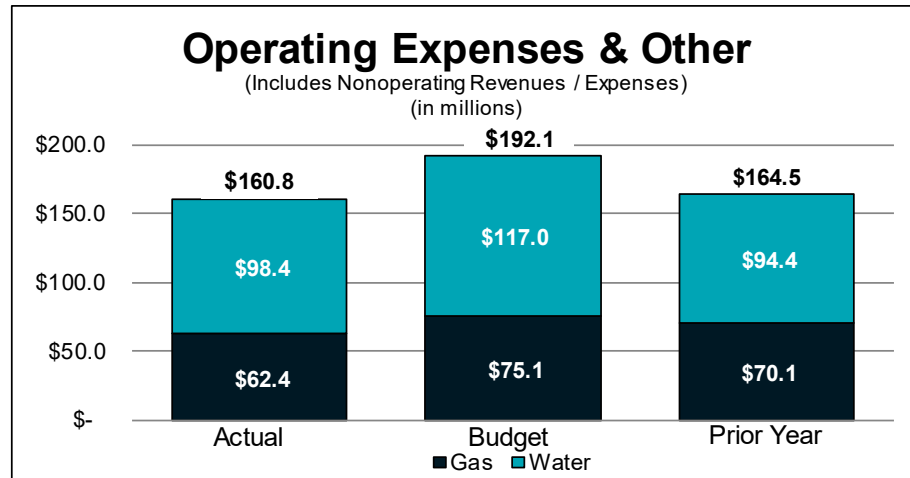
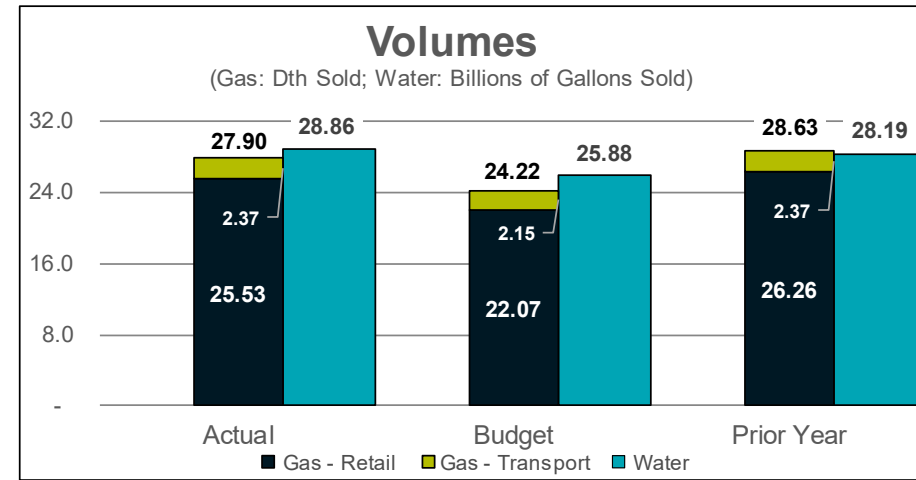
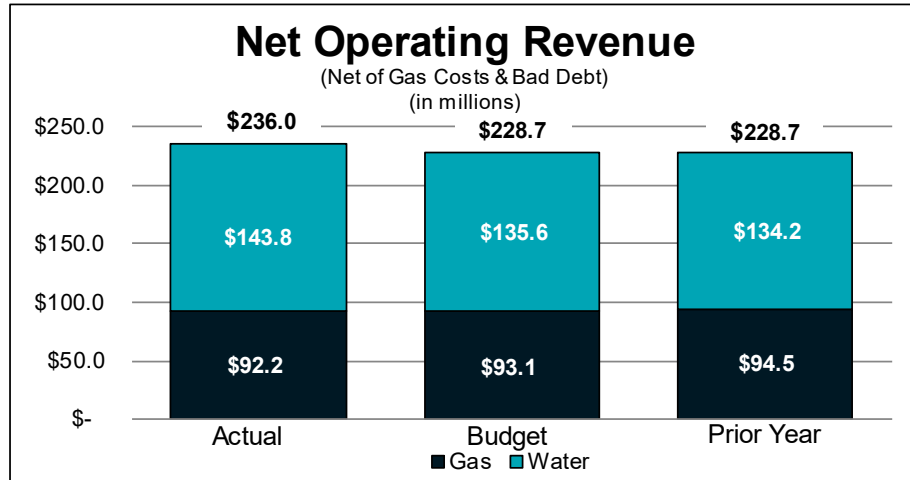
GAS & WATER COMBINED

CURRENT MONTH – OCTOBER 2023



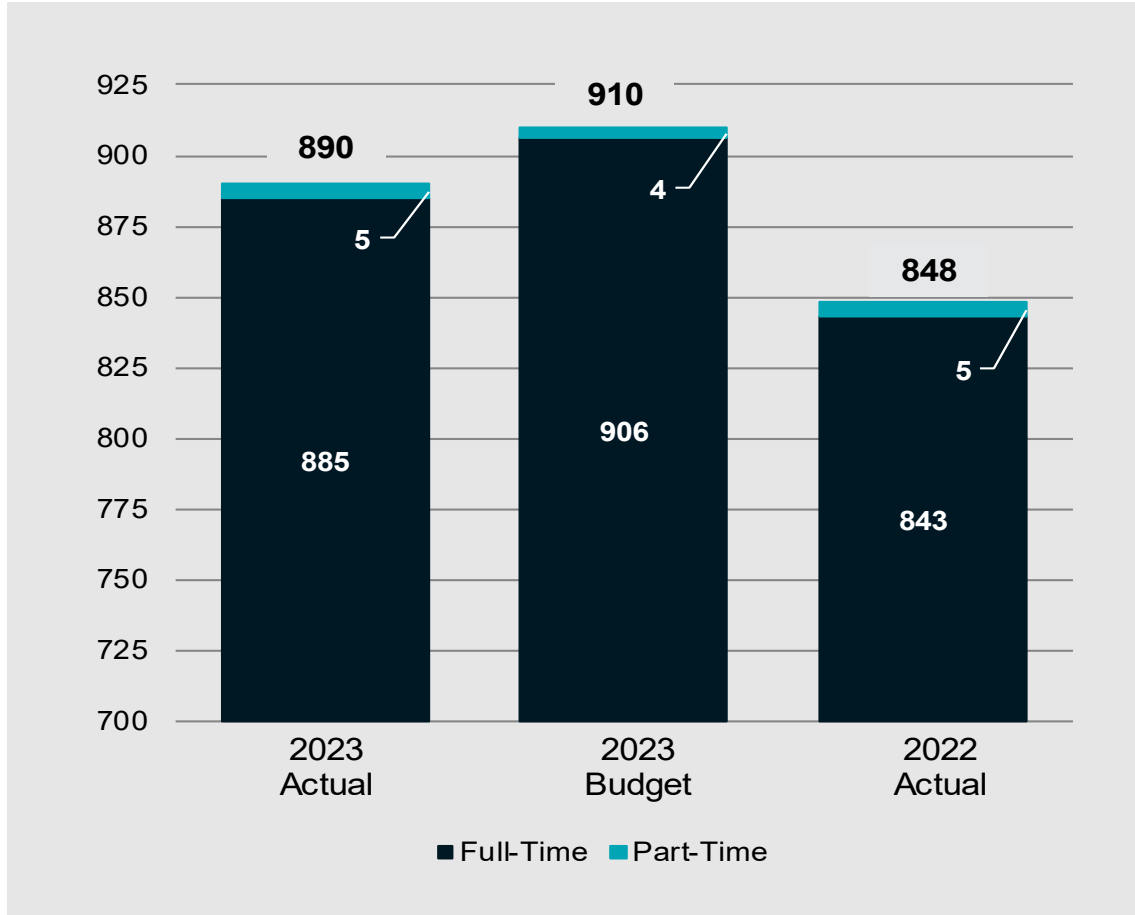
GAS & WATER COMBINED

YEAR-TO-DATE – OCTOBER 2023



PERSONNEL

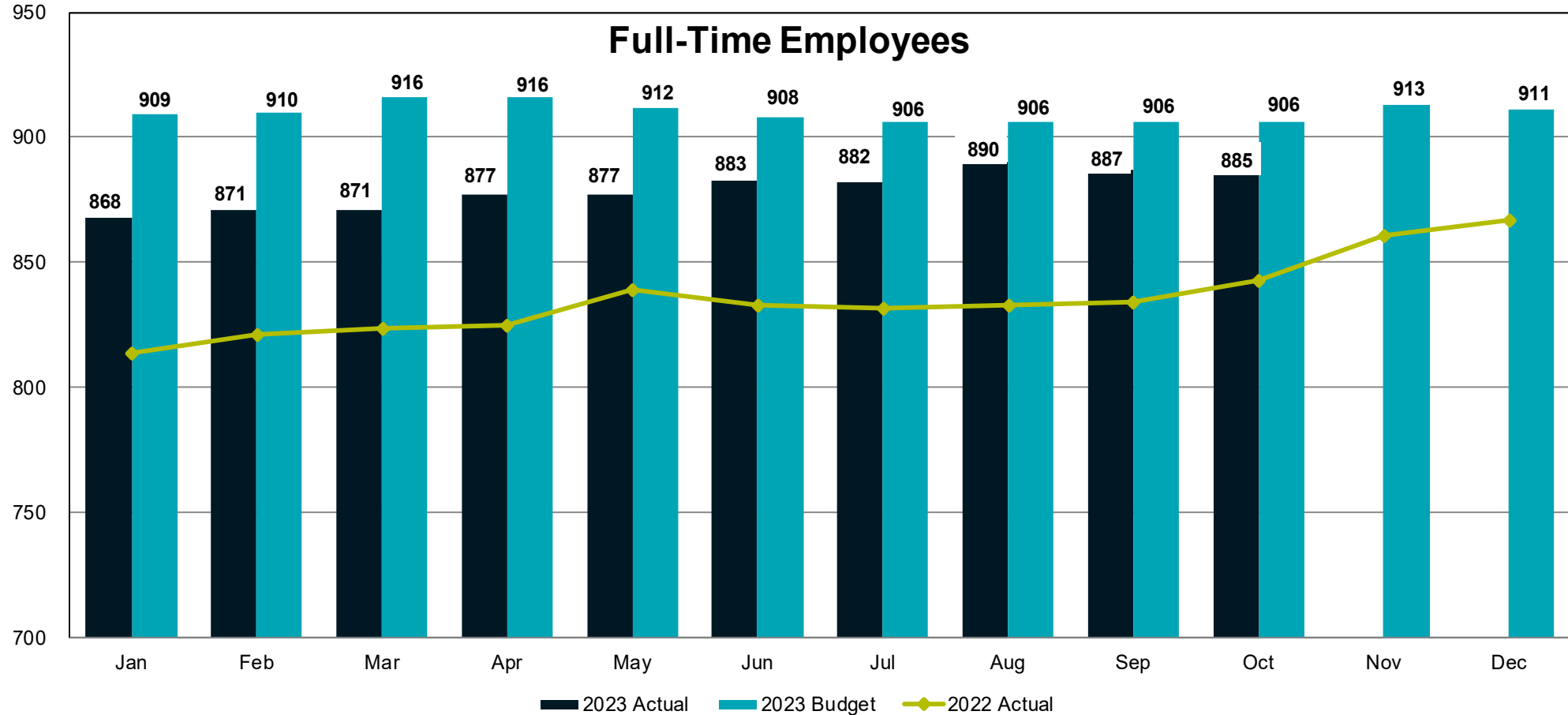
AS OF OCTOBER 31, 2023 GAS & WATER COMBINED



- The active payroll for October was \$7.2 million, compared with \$7.1 million in budget and \$6.4 million in prior year.
- At October 31st, there were 885 regular full-time employees, compared with 906 in budget and 843 at October 31, 2022.
- At October 31st, there were 5 regular part-time employees, compared with 4 in budget and 5 at October 31, 2022.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

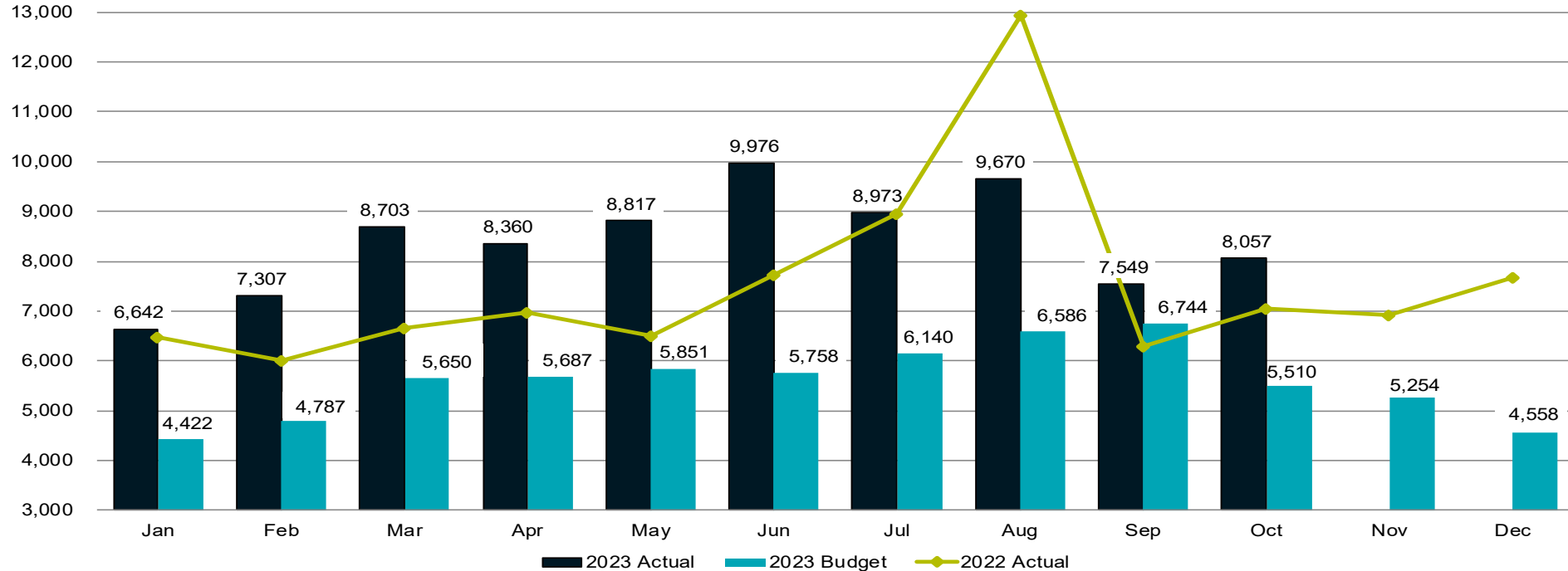
PERSONNEL TREND

THROUGH OCTOBER 2023
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH OCTOBER 2023 (GAS & WATER COMBINED)



| | Month of October | | | | | Year-To-Date October | | | | |
|------------------|------------------|-------------|-------------|-------------|-------------|----------------------|--------------|--------------|------------------------------------|--------------|
| | 2023 Actual | 2023 Budget | 2022 Actual | vs. Budget | vs. 2022 | 2023 Actual | 2023 Budget | 2022 Actual | Favorable/(Unfavorable) vs. Budget | vs. 2022 |
| Overtime Hours | 8,057.3 | 5,510.0 | 7,058.5 | (2,547.3) | (998.8) | 84,052.8 | 57,135.0 | 75,592.0 | (26,917.8) | (8,460.8) |
| Overtime Dollars | \$ 486,476 | \$ 407,466 | \$ 405,182 | \$ (79,010) | \$ (81,294) | \$ 4,985,068 | \$ 3,724,401 | \$ 4,058,502 | \$ (1,260,667) | \$ (926,566) |

OVERTIME HOURS TREND (continued)

OCTOBER 2023

(GAS & WATER COMBINED)

Overtime hours for the month totaled 8,057.3 as compared with 5,510.0 in budget and 7,058.5 in prior year. Overtime hours were 2,547.3 greater than budget, as follows:

| | Favorable (Unfavorable) vs. Budget |
|---------------------------------|--|
| Safety, Security & Locating (1) | (1,358.0) |
| Construction (2) | (681.0) |
| Water Distribution (3) | (238.5) |
| Customer Service (4) | (132.8) |
| Platte West (5) | (111.0) |
| All other, net | (26.0) |
| | <u>(2,547.3)</u> |

- (1) Increased overtime hours in Locating primarily due to a higher number of tickets than anticipated
- (2) Increased overtime due to water main breaks (70 in October vs. 5-year average of 37)
- (3) Increased overtime due to emergencies (main breaks) and maintenance
- (4) Increased overtime due to staff training of new hires which reduced the number of agents on the phones
- (5) Increased overtime driven by lower staffing due to open positions and coverage for rotating shifts due to illness, vacations, training, etc.

METROPOLITAN

UTILITIES DISTRICT

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

| | Current Month | | | | | | | | October Year to Date | | | | | |
|--------------------------------|---------------|---------------|---------------|---------------------|----------------------|-------------------------|----------------------|----------------------|----------------------|----------------|---------------------|----------------------|-------------------------|----------------------|
| | Current Month | | | Variance Vs. Budget | | Variance Vs. Prior Year | | October 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 | \$ 12,179,631 | \$ 12,993,554 | \$ 12,487,130 | (6.26)% | \$ (813,923) | (2.46)% | \$ (307,499) | \$ 126,062,827 | \$ 117,351,644 | \$ 117,954,587 | 7.42 % | \$ 8,711,183 | 6.87 % | \$ 8,108,240 |
| Infrastructure charge | 1,468,009 | 1,441,557 | 1,279,796 | 1.83 % | 26,452 | 14.71 % | 188,213 | 14,348,976 | 14,370,237 | 12,678,510 | (.15)% | (21,261) | 13.18 % | 1,670,466 |
| Other | 445,993 | 333,083 | 253,182 | 33.90 % | 112,910 | 76.16 % | 192,812 | 3,365,878 | 3,843,771 | 3,556,750 | (12.43)% | (477,893) | (5.37)% | (190,872) |
| Total revenues | 14,093,633 | 14,768,194 | 14,020,107 | (4.57)% | (674,561) | .52 % | 73,526 | 143,777,681 | 135,565,652 | 134,189,847 | 6.06 % | 8,212,029 | 7.14 % | 9,587,834 |
| Revenue Deductions | | | | | | | | | | | | | | |
| Operating & Maintenance | 7,948,232 | 8,614,168 | 7,913,404 | (7.73)% | (665,935) | .44 % | 34,828 | 79,487,174 | 87,638,402 | 73,533,918 | (9.30)% | (8,151,228) | 8.10 % | 5,953,256 |
| Other | 1,617,322 | 2,268,890 | 1,575,667 | (28.72)% | (651,568) | 2.64 % | 41,655 | 15,903,635 | 22,354,865 | 15,420,112 | (28.86)% | (6,451,230) | 3.14 % | 483,523 |
| Total expenses | 9,565,555 | 10,883,057 | 9,489,072 | (12.11)% | (1,317,503) | .81 % | 76,483 | 95,390,809 | 109,993,267 | 88,954,030 | (13.28)% | (14,602,458) | 7.24 % | 6,436,779 |
| Other Expense (Income) | 490,653 | 697,268 | 734,703 | (29.63)% | (206,615) | (33.22)% | (244,050) | 3,002,456 | 6,965,644 | 5,402,129 | (56.90)% | (3,963,187) | (44.42)% | (2,399,673) |
| Net Income (Loss) | \$ 4,037,425 | \$ 3,187,869 | \$ 3,796,333 | 26.65 % | \$ 849,557 | 6.35 % | \$ 241,093 | \$ 45,384,416 | \$ 18,606,741 | \$ 39,833,688 | 143.91 % | \$ 26,777,675 | 13.93 % | \$ 5,550,728 |
| Thousands of gallons sold | 2,614,217 | 2,752,020 | 2,930,130 | (5.01)% | (137,803) | (10.78)% | (315,913) | 28,858,075 | 25,878,680 | 28,194,791 | 11.51 % | 2,979,395 | 2.35 % | 663,284 |
| Number of customers | 227,044 | 226,499 | 224,726 | .24 % | 545 | 1.03 % | 2,318 | | | | | | | |
| Plant Additions & Replacements | \$ 8,577,669 | \$ 10,996,012 | \$ 6,330,155 | (21.99)% | \$ (2,418,344) | 35.50 % | \$ 2,247,514 | \$ 67,994,980 | \$ 110,155,838 | \$ 58,241,343 | (38.27)% | \$ (42,160,858) | 16.75 % | \$ 9,753,637 |

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

| | Current Month | | | Current Month | | | | October Year to Date | | | October Year to Date | | | |
|--|---------------|---------------|---------------|---------------------|----------------------|-------------------------|----------------------|----------------------|---------------|----------------|----------------------|----------------------|-------------------------|----------------------|
| | | | | Variance Vs. Budget | | Variance Vs. Prior Year | | | | | Variance Vs. Budget | | Variance Vs. Prior Year | |
| | Actual | Budget | Prior Year | % Over (Under) | \$/# Over (Under) | % Over (Under) | \$/# Over (Under) | Actual | Budget | Prior Year | % Over (Under) | \$/# Over (Under) | % Over (Under) | \$/# Over (Under) |
| Revenues | | | | | | | | | | | | | | |
| Gas Sales | \$ 11,863,788 | \$ 14,156,427 | \$ 15,880,984 | (16.20)% | \$ (2,292,639) | (25.30)% | \$ (4,017,196) | \$ 192,810,889 | 207,244,862 | \$ 247,021,102 | (6.96)% | \$ (14,433,973) | (21.95)% | \$ (54,210,213) |
| (Over)/under gas recovery | (85,391) | - | 127,784 | | (85,391) | (166.82)% | (213,175) | (1,795,715) | - | (663,823) | | (1,795,715) | 170.51 % | (1,131,892) |
| Infrastructure charge | 1,331,165 | 1,319,166 | 1,122,084 | .91 % | 11,999 | 18.63 % | 209,081 | 13,102,654 | 13,154,704 | 11,208,220 | (.40)% | (52,051) | 16.90 % | 1,894,434 |
| Other | 259,593 | 392,706 | 432,261 | (33.90)% | (133,113) | (39.95)% | (172,668) | 4,243,816 | 3,868,013 | 4,841,772 | 9.72 % | 375,803 | (12.35)% | (597,955) |
| Total revenues, net | 13,369,155 | 15,868,299 | 17,563,113 | (15.75)% | (2,499,144) | (23.88)% | (4,193,958) | 208,361,644 | 224,267,579 | 262,407,270 | (7.09)% | (15,905,935) | (20.60)% | (54,045,626) |
| Less: Natural gas purchased for resale | 6,104,442 | 8,608,826 | 11,268,106 | (29.09)% | (2,504,384) | (45.83)% | (5,163,665) | 121,179,211 | 138,399,477 | 168,953,095 | (12.44)% | (17,220,267) | (28.28)% | (47,773,884) |
| CPEP Rebates | - | (222,823) | (721,678) | | 222,823 | (100.00)% | (721,678) | (5,015,253) | (7,271,598) | (1,076,945) | (31.03)% | 2,256,345 | 365.69 % | (3,938,308) |
| Operating revenues, net of gas cost | 7,264,713 | 7,482,297 | 7,016,685 | (2.91)% | (217,583) | 3.53 % | 248,029 | 92,197,687 | 93,139,699 | 94,531,121 | (1.01)% | (942,012) | (2.47)% | (2,333,434) |
| Revenue Deductions | | | | | | | | | | | | | | |
| Operating & Maintenance | 4,950,339 | 4,952,538 | 4,891,490 | (.04)% | (2,199) | 1.20 % | 58,849 | 48,188,750 | 50,268,106 | 47,071,147 | (4.14)% | (2,079,356) | 2.37 % | 1,117,602 |
| Other | 1,824,019 | 2,042,734 | 1,884,828 | (10.71)% | (218,715) | (3.23)% | (60,809) | 20,207,733 | 21,397,812 | 19,709,519 | (5.56)% | (1,190,079) | 2.53 % | 498,214 |
| Total operating expenses | 6,774,358 | 6,995,272 | 6,776,318 | (3.16)% | (220,914) | (.03)% | (1,960) | 68,396,482 | 71,665,918 | 66,780,666 | (4.56)% | (3,269,435) | 2.42 % | 1,615,816 |
| Other expense (income) | (677,537) | 1,033,027 | 24,843 | (165.59)% | (1,710,564) | (2827.33)% | (702,380) | (6,017,667) | 3,468,429 | 3,367,422 | (273.50)% | (9,486,096) | (278.70)% | (9,385,090) |
| Net Income (Loss) | \$ 1,167,893 | \$ (546,002) | \$ 215,524 | 313.90 % | 1,713,895 | 441.89 % | 952,369 | \$ 29,818,872 | \$ 18,005,353 | \$ 24,383,032 | 65.61 % | 11,813,519 | 22.29 % | 5,435,839 |
| Total Retail Sales Adjusted for Unbilled Sales | 1,990,054 | 1,640,089 | 1,785,125 | 21.34 % | 349,965 | 11.48 % | 204,929 | 25,528,236 | 22,070,430 | 26,255,231 | 15.67 % | 3,457,806 | (2.77)% | (726,995) |
| Total Transportation Sales | 215,857 | 219,204 | 218,481 | (1.53)% | (3,347) | (1.20)% | (2,624) | 2,372,086 | 2,149,751 | 2,370,672 | 10.34 % | 222,335 | .06 % | 1,414 |
| Total Sales Adjusted for Unbilled Sales | 2,205,911 | 1,859,293 | 2,003,606 | 18.64 % | 346,618 | 10.10 % | 202,305 | 27,900,322 | 24,220,181 | 28,625,903 | 15.19 % | 3,680,141 | (2.53)% | (725,581) |
| Heating degree days | 346 | 377 | 351 | (8.22)% | (31) | (1.42)% | (5) | 3,803 | 4,057 | 4,068 | (6.26)% | (254) | (6.51)% | (265) |
| Number of customers | 240,216 | 241,600 | 238,693 | -0.57% | (1,384) | .64 % | 1,523 | | | | | | | |
| Plant Additions & Replacements | \$ 10,234,511 | \$ 7,558,371 | \$ 7,018,362 | 35.41 % | 2,676,141 | 45.82 % | \$ 3,216,150 | \$ 66,526,492 | \$ 85,325,107 | \$ 61,996,830 | (22.03)% | \$ (18,798,615) | 7.31 % | \$ 4,529,661 |

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 | Actual 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 | 1,468,009 | 1,440,117 | 1,440,468 | \$17,229,561 | \$213,635,887 |
| 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 | 1,590,566 | 698,956 | 649,240 | \$14,505,225 | \$54,010,191 |
| 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 | 2,191,229 | 925,000 | 867,457 | \$22,309,609 | \$181,804,660 |
| Abandonments - approximate | \$5,399,109 | 12,043 | 102,028 | 133,914 | 5,819 | 6,598 | 103,415 | 37,273 | 127,647 | 214,529 | 97,460 | 58,513 | 58,513 | \$957,751 | \$6,356,860 |
| 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 | 535,679 | 651,495 | 656,297 | \$6,341,676 | \$41,056,374 |
| Infrastructure Integrity | \$1,761,572 | 27,730 | 26,303 | 48,707 | 43,950 | 44,160 | 47,486 | 44,673 | 53,577 | 53,727 | 58,072 | 45,931 | 41,375 | \$535,690 | \$2,297,262 |
| Water Main Condition Assessment*** | \$1,200,905 | (174,766) | 176,635 | 0 | (1,318) | 0 | 0 | 0 | (35,323) | 6,362 | 3,578 | 175,058 | 58 | \$150,282 | \$1,351,187 |
| 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 | 2,886,018 | 1,855,996 | 1,623,698 | 30,295,008 | 232,866,342 |
| 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 | \$172,557 | \$283,077 | \$466,010 | \$1,439,778 | \$34,709,036 |
| 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 | 33,959,949 | 34,243,026 | 34,709,036 | | |
| 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 | \$1,331,165 | \$1,317,368 | \$1,320,314 | \$15,740,335 | \$206,939,600 |
| 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 | 32,849,644 | 30,611,564 | 29,121,912 | | | |
| Investment Earnings on Project Fund | (\$186,943) | 232,336 | -103,838 | 390,829 | 91,333 | -18,413 | 37,119 | 154,730 | 157,961 | 117,641 | 134,702.12 | | | \$ 1,194,400 | \$1,007,457 |
| 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 | 695,571 | 1,023,631 | 1,023,853 | \$8,486,691 | \$123,573,745 |
| Abandonments - approximate | \$15,762,976 | 45,799 | 21,383 | 4 | (871,308) | 8,860 | (83,531) | 14,002 | 120,946 | 70,214 | 223,961 | 85,000 | 500,000 | \$135,330 | \$15,898,306 |
| 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 | 962,829 | 720,800 | 729,600 | \$7,718,831 | \$98,766,506 |
| 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 | 217,680 | 231,373 | 261,016 | \$1,939,642 | \$24,892,912 |
| 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 | 2,100,041 | 2,060,804 | 2,514,469 | \$18,280,494 | \$263,822,700 |
| 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) | (\$768,876) | (\$743,436) | (\$1,194,156) | (\$2,540,159) | (\$57,040,308) |
| 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) | (\$4,049,709) | (\$4,333,840) | (\$5,102,716) | (\$5,846,152) | (\$7,040,308) | | |
| 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 | 2,100,041 | 2,060,804 | 20,108,158 | |
| 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 | 2,100,041 | 2,060,804 | 20,108,158 | \$69,421,051 |
| 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 | 190,041 | 187,161 | 187,161 | \$2,261,349 | \$11,970,216 |
| 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 | 315,203 | 310,957 | 310,957 | \$3,754,204 | \$6,715,500 |
| 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) | (7,531,992) | (6,673,504) | (6,304,973) | | (6,304,973) |
| GIR Mains Installed-Qtr (Miles)* | | | | 3.60 | | | 10.20 | | | 5.90 | | | | | |
| GIR Mains Installed-YTD (Miles)* | 53.08 | | | 3.60 | | | 13.80 | | | 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 TEN MONTHS ENDING OCTOBER 31, 2023 AND 2022**

**A-12a
OCTOBER 2023**

| | Month of October | | | Ten Months Ending October | | |
|---|---------------------|---------------------|---------------------|---------------------------|----------------------|----------------------|
| | 2023 Actual | 2023 Budget | 2022 Actual | 2023 Actual | 2023 Budget | 2022 Actual |
| President's Office | \$ 138,195 | \$ 137,847 | \$ 137,972 | \$ 1,569,983 | \$ 1,370,851 | \$ 1,352,967 |
| Top level reductions | 0 | (220,535) | 0 | 0 | (2,157,388) | 0 |
| | <u>138,195</u> | <u>(82,688)</u> | <u>137,972</u> | <u>1,569,983</u> | <u>(786,537)</u> | <u>1,352,967</u> |
| Law | 90,015 | 91,532 | 86,131 | 871,622 | 902,851 | 830,693 |
| Human Resources - Vice President - Savine | 107,434 | 99,581 | 88,314 | 983,528 | 978,976 | 873,334 |
| Senior Vice President - Mendenhall | 197,449 | 191,113 | 174,445 | 1,855,150 | 1,881,827 | 1,704,027 |
| Safety, Security & Locating | 379,349 | 328,241 | 308,480 | 3,521,769 | 3,113,422 | 2,963,096 |
| Vice President - Hunter | 379,349 | 328,241 | 308,480 | 3,521,769 | 3,113,422 | 2,963,096 |
| Purchasing | 63,167 | 62,854 | 57,983 | 625,994 | 617,002 | 572,702 |
| Meter Services | 216,680 | 234,850 | 193,442 | 2,099,194 | 2,273,815 | 1,847,910 |
| Stores | 99,595 | 99,888 | 86,552 | 964,630 | 981,054 | 856,734 |
| Facilities Management | 78,688 | 83,254 | 71,280 | 840,367 | 838,394 | 696,492 |
| Vice President - Zellars | 458,130 | 480,847 | 409,257 | 4,530,185 | 4,710,265 | 3,973,838 |
| Field Services Administration | 180,506 | 195,313 | 181,136 | 1,873,997 | 1,935,005 | 1,765,477 |
| Field Services | 806,759 | 764,871 | 721,651 | 7,495,458 | 7,420,146 | 7,095,975 |
| Transportation | 116,252 | 127,336 | 94,407 | 1,052,385 | 1,220,893 | 988,234 |
| Transportation Office | 68,250 | 77,335 | 67,598 | 715,008 | 774,645 | 669,152 |
| Vice President - Melville | 1,171,767 | 1,164,855 | 1,064,792 | 11,136,848 | 11,350,689 | 10,518,838 |
| Senior Vice President - Ausdemore | 2,009,246 | 1,973,943 | 1,782,529 | 19,188,802 | 19,174,376 | 17,455,772 |
| Information Technology - Vice President - Pappali | 504,235 | 584,368 | 444,208 | 4,878,901 | 5,720,349 | 4,144,495 |
| Business Development | 116,426 | 114,055 | 98,797 | 1,103,170 | 1,127,244 | 901,034 |
| Corporate Communications | 67,362 | 67,313 | 73,557 | 629,708 | 661,685 | 769,774 |
| Customer Service Administration | 31,898 | 31,061 | 29,855 | 317,826 | 306,888 | 298,227 |
| Customer Service | 306,627 | 266,013 | 219,740 | 2,441,407 | 2,636,395 | 2,167,800 |
| Customer Accounting | 198,381 | 190,604 | 163,832 | 1,833,165 | 1,818,525 | 1,640,225 |
| Branch Delivery | - | 80,780 | 69,088 | 541,938 | 787,257 | 665,326 |
| Customer Service | 536,906 | 568,458 | 482,515 | 5,134,336 | 5,549,064 | 4,771,578 |
| Vice President - Mueller | 720,694 | 749,825 | 654,869 | 6,867,214 | 7,337,993 | 6,442,386 |
| Senior Vice President - Lobsiger | 1,224,929 | 1,334,194 | 1,099,077 | 11,746,115 | 13,058,343 | 10,588,881 |
| Rates | 22,542 | 21,439 | 20,878 | 222,692 | 212,353 | 205,598 |
| Accounting | 151,681 | 153,399 | 142,155 | 1,481,781 | 1,505,872 | 1,367,558 |
| Senior Vice President - Myers | 174,223 | 174,839 | 163,033 | 1,704,473 | 1,718,224 | 1,573,156 |
| Gas Operations | 55,263 | 53,518 | 37,782 | 547,411 | 526,190 | 368,321 |
| Gas Production | 163,056 | 169,873 | 150,353 | 1,750,492 | 1,684,185 | 1,487,552 |
| Gas Systems Control | 49,728 | 49,329 | 52,106 | 526,495 | 498,757 | 496,948 |
| Gas Distribution | 131,015 | 132,355 | 110,476 | 1,237,596 | 1,270,541 | 1,126,432 |
| Vice President - Knight | 399,062 | 405,074 | 350,717 | 4,061,994 | 3,979,673 | 3,479,253 |
| Water Operations | 26,574 | 26,868 | 24,991 | 312,940 | 263,269 | 247,312 |
| Water Pumping - Florence | 241,504 | 224,558 | 214,367 | 2,369,131 | 2,308,994 | 2,252,037 |
| Maintenance | 252,113 | 239,939 | 209,435 | 2,273,315 | 2,318,349 | 2,046,710 |
| Water Distribution | 291,924 | 304,263 | 263,518 | 2,867,760 | 2,951,956 | 2,515,727 |
| Platte South | 103,079 | 114,415 | 85,977 | 1,076,595 | 1,132,874 | 872,412 |
| Platte West | 123,308 | 132,464 | 112,126 | 1,247,239 | 1,333,786 | 1,223,453 |
| Water Quality | 76,066 | 81,895 | 71,338 | 732,145 | 790,888 | 683,990 |
| Vice President - Hammond | 1,114,568 | 1,124,402 | 981,752 | 10,879,125 | 11,100,116 | 9,841,641 |
| Infrastructure Integrity | 112,658 | 110,100 | 89,834 | 1,022,971 | 1,124,196 | 943,510 |
| Engineering Administration | 51,050 | 54,493 | 50,833 | 554,178 | 536,724 | 525,331 |
| Plant Engineering | 214,785 | 236,542 | 199,767 | 2,177,298 | 2,303,075 | 2,277,636 |
| Engineering Design | 243,080 | 277,691 | 234,403 | 2,344,037 | 2,703,134 | 2,377,557 |
| Vice President - Niiya | 621,573 | 678,826 | 574,837 | 6,098,484 | 6,667,129 | 6,124,034 |
| Construction | 1,278,628 | 1,331,420 | 1,088,898 | 12,833,411 | 12,966,364 | 10,653,610 |
| Vice President - Schovanec | 1,278,628 | 1,331,420 | 1,088,898 | 12,833,411 | 12,966,364 | 10,653,610 |
| Senior Vice President - Melville | 3,413,831 | 3,539,722 | 2,996,204 | 33,873,014 | 34,713,282 | 30,098,538 |
| Total Payroll | <u>\$ 7,157,873</u> | <u>\$ 7,131,124</u> | <u>\$ 6,353,260</u> | <u>\$ 69,937,537</u> | <u>\$ 69,759,515</u> | <u>\$ 62,771,341</u> |

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

**A-12b
OCTOBER 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 - Pappal | 47 | - | - | 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 | 74 | - | - | 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 | 2 | - | - | 2 | - | - | 2 | - | - |
| Water Pumping - Florence | 9 | - | - | 8 | - | - | 8 | - | - |
| Maintenance | 3 | - | - | 3 | - | - | 3 | - | - |
| Water Distribution | 5 | - | - | 4 | - | - | 3 | - | - |
| Platte South | 2 | - | - | 3 | - | - | 2 | - | - |
| Platte West | 2 | - | - | 2 | - | - | 2 | - | - |
| Water Quality | 8 | - | - | 8 | - | - | 8 | - | - |
| Vice President - Hammond | 31 | - | - | 30 | - | - | 28 | - | - |
| Infrastructure Integrity | 4 | - | - | 3 | - | - | 3 | - | - |
| Engineering Administration | 4 | - | - | 4 | - | - | 4 | - | - |
| Plant Engineering | 27 | - | - | 28 | - | - | 25 | - | - |
| Engineering Design | 20 | - | - | 21 | - | - | 20 | - | - |
| Vice President - Niiya | 55 | - | - | 56 | - | - | 52 | - | - |
| Construction | 19 | - | - | 20 | - | - | 18 | - | - |
| Vice President - Schovanec | 19 | - | - | 20 | - | - | 18 | - | - |
| Senior Vice President - Melville | 120 | - | - | 121 | - | - | 112 | - | - |
| Total Employees | 273 | - | - | 285 | - | - | 262 | - | - |

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

**A-12b
OCTOBER 2023**

| | Current Year Actual | | | Current Year Budget | | | Prior Year Actual | | |
|--|---------------------|-----------|--------------|---------------------|-----------|--------------|-------------------|-----------|--------------|
| | Full Time | Part Time | Summer/Temp. | Full Time | Part Time | Summer/Temp. | Full Time | Part Time | Summer/Temp. |
| President's Office | - | - | - | - | - | - | - | - | - |
| Top level reductions | - | - | - | 0 | - | - | - | - | - |
| Law | - | - | 1 | - | - | 1 | - | - | 1 |
| Human Resources - Vice President - Savine | 2 | 1 | - | 2 | - | 1 | 2 | - | - |
| Senior Vice President - Mendenhall | 2 | 1 | 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 | - | 6 | - | - |
| Vice President - Zellars | 49 | 1 | - | 51 | 1 | - | 49 | - | - |
| Field Services Administration | 16 | - | - | 17 | - | - | 15 | - | - |
| Field Services | 99 | - | - | 90 | - | - | 92 | - | - |
| Transportation | 18 | - | - | 19 | - | - | 16 | - | - |
| Transportation Office | 5 | - | - | 6 | - | - | 6 | - | - |
| Vice President - Melville | 138 | - | - | 132 | - | - | 129 | - | - |
| Senior Vice President - Ausdemore | 212 | 1 | - | 204 | 1 | - | 201 | - | 1 |
| Information Technology - Vice President - Pappalil | - | - | 3 | - | - | 4 | - | - | 2 |
| Business Development | 8 | - | 2 | 7 | - | 1 | 7 | - | - |
| Corporate Communications | - | - | 2 | - | - | 2 | - | 1 | - |
| Customer Service Administration | - | - | - | - | - | - | - | - | - |
| Customer Service | 46 | - | - | 41 | - | - | 35 | - | - |
| Customer Accounting | 28 | 1 | - | 25 | 1 | 1 | 25 | 1 | - |
| Branch Delivery | - | - | - | 13 | - | - | 12 | - | - |
| Customer Service | 74 | 1 | - | 79 | 1 | 1 | 72 | 1 | - |
| Vice President - Mueller | 82 | 1 | 4 | 86 | 1 | 4 | 79 | 2 | - |
| Senior Vice President - Lobsiger | 82 | 1 | 7 | 86 | 1 | 8 | 79 | 2 | 2 |
| Rates | - | - | - | - | - | - | - | - | - |
| Accounting | 6 | - | 1 | 6 | - | 1 | 6 | - | - |
| Senior Vice President - Myers | 6 | - | 1 | 6 | - | 1 | 6 | - | - |
| Gas Operations | - | - | - | - | - | - | - | - | - |
| Gas Production | 16 | - | - | 15 | - | - | 16 | - | - |
| Gas Systems Control | - | - | - | - | - | - | - | - | 1 |
| Gas Distribution | 13 | - | - | 13 | - | - | 13 | - | - |
| Vice President - Knight | 29 | - | - | 28 | - | - | 29 | - | 1 |
| Water Operations | - | - | - | - | - | - | - | - | - |
| Water Pumping - Florence | 23 | - | - | 24 | - | - | 22 | - | - |
| Maintenance | 26 | - | - | 26 | - | - | 25 | - | - |
| Water Distribution | 33 | - | - | 36 | - | - | 33 | - | - |
| Platte South | 11 | 1 | - | 11 | 1 | - | 10 | 1 | - |
| Platte West | 13 | 1 | - | 15 | 1 | - | 14 | 1 | - |
| Water Quality | 1 | - | - | 1 | - | 1 | 1 | - | - |
| Vice President - Hammond | 107 | 2 | - | 113 | 2 | 1 | 105 | 2 | - |
| Infrastructure Integrity | 11 | - | 2 | 11 | - | 3 | 10 | 1 | - |
| Engineering Administration | - | - | - | - | - | - | - | - | - |
| Plant Engineering | - | - | 1 | - | - | 1 | - | - | - |
| Engineering Design | 13 | - | - | 15 | - | 1 | 12 | - | 2 |
| Vice President - Niiya | 24 | - | 3 | 26 | - | 5 | 22 | 1 | 2 |
| Construction | 150 | - | - | 156 | - | - | 137 | - | - |
| Vice President - Schovanec | 150 | - | - | 156 | - | - | 137 | - | - |
| Senior Vice President - Melville | 310 | 2 | 3 | 323 | 2 | 6 | 293 | 3 | 3 |
| Total Employees | 612 | 5 | 12 | 621 | 4 | 17 | 581 | 5 | 7 |

A-12b

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

**A-12b
OCTOBER 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 | - | 1 | 9 | - | 1 | 9 | - | 1 |
| Human Resources - Vice President - Savine | 13 | 1 | - | 12 | - | 1 | 12 | - | - |
| Senior Vice President - Mendenhall | 23 | 1 | 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 | - | 11 | - | - |
| Vice President - Zellars | 65 | 1 | - | 68 | 1 | - | 66 | - | - |
| Field Services Administration | 23 | - | - | 25 | - | - | 23 | - | - |
| Field Services | 99 | - | - | 90 | - | - | 92 | - | - |
| Transportation | 18 | - | - | 19 | - | - | 16 | - | - |
| Transportation Office | 8 | - | - | 10 | - | - | 9 | - | - |
| Vice President - Melville | 148 | - | - | 144 | - | - | 140 | - | - |
| Senior Vice President - Ausdemore | 251 | 1 | - | 246 | 1 | - | 241 | - | 1 |
| Information Technology - Vice President - Pappal | 47 | - | 3 | 57 | - | 4 | 45 | - | 2 |
| Business Development | 16 | - | 2 | 15 | - | 1 | 14 | - | - |
| Corporate Communications | 6 | - | 2 | 6 | - | 2 | 8 | 1 | - |
| Customer Service Administration | 3 | - | - | 3 | - | - | 3 | - | - |
| Customer Service | 53 | - | - | 47 | - | - | 40 | - | - |
| Customer Accounting | 31 | 1 | - | 28 | 1 | 1 | 28 | 1 | - |
| Branch Delivery | - | - | - | 14 | - | - | 13 | - | - |
| Customer Service | 87 | 1 | - | 92 | 1 | 1 | 84 | 1 | - |
| Vice President - Mueller | 109 | 1 | 4 | 113 | 1 | 4 | 106 | 2 | - |
| Senior Vice President - Lobsiger | 156 | 1 | 7 | 170 | 1 | 8 | 151 | 2 | 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 | - | - | 19 | - | - |
| Gas Systems Control | 6 | - | - | 6 | - | - | 6 | - | 1 |
| Gas Distribution | 15 | - | - | 15 | - | - | 15 | - | - |
| Vice President - Knight | 44 | - | - | 43 | - | - | 43 | - | 1 |
| Water Operations | 2 | - | - | 2 | - | - | 2 | - | - |
| Water Pumping - Florence | 32 | - | - | 32 | - | - | 30 | - | - |
| Maintenance | 29 | - | - | 29 | - | - | 28 | - | - |
| Water Distribution | 38 | - | - | 40 | - | - | 36 | - | - |
| Platte South | 13 | 1 | - | 14 | 1 | - | 12 | 1 | - |
| Platte West | 15 | 1 | - | 17 | 1 | - | 16 | 1 | - |
| Water Quality | 9 | - | - | 9 | - | 1 | 9 | - | - |
| Vice President - Hammond | 138 | 2 | - | 143 | 2 | 1 | 133 | 2 | - |
| Infrastructure Integrity | 15 | - | 2 | 14 | - | 3 | 13 | 1 | - |
| Engineering Administration | 4 | - | - | 4 | - | - | 4 | - | - |
| Plant Engineering | 27 | - | 1 | 28 | - | 1 | 25 | - | - |
| Engineering Design | 33 | - | - | 36 | - | 1 | 32 | - | 2 |
| Vice President - Niiya | 79 | - | 3 | 82 | - | 5 | 74 | 1 | 2 |
| Construction | 169 | - | - | 176 | - | - | 155 | - | - |
| Vice President - Schovanec | 169 | - | - | 176 | - | - | 155 | - | - |
| Senior Vice President - Melville | 430 | 2 | 3 | 444 | 2 | 6 | 405 | 3 | 3 |
| Total Employees | 885 | 5 | 12 | 906 | 4 | 17 | 843 | 5 | 7 |

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

**A-12c
OCTOBER 2023**

| | Month of October | | | Ten Months Ending October | | |
|---|------------------|----------------|----------------|---------------------------|----------------|----------------|
| | 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 | 29.5 | 10.0 | 11.5 | 177.0 | 141.0 | 124.0 |
| Human Resources - Vice President - Savine | 2.5 | 7.0 | 1.5 | 7.5 | 95.0 | 112.5 |
| Senior Vice President - Mendenhall | 32.0 | 17.0 | 13.0 | 184.5 | 236.0 | 236.5 |
| Safety, Security & Locating | 1,713.0 | 355.0 | 1,106.5 | 15,229.0 | 5,250.0 | 10,522.0 |
| Vice President - Hunter | 1,713.0 | 355.0 | 1,106.5 | 15,229.0 | 5,250.0 | 10,522.0 |
| Purchasing | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 5.5 |
| Meter Services | 6.0 | 2.0 | 0.0 | 201.5 | 20.0 | 2.0 |
| Stores | 22.5 | 15.0 | 44.5 | 257.0 | 150.0 | 439.5 |
| Facilities Management | 35.0 | 20.0 | 30.5 | 465.0 | 230.0 | 368.0 |
| Vice President - Zellars | 63.5 | 37.0 | 75.0 | 923.5 | 400.0 | 815.0 |
| Field Services Administration | 225.5 | 235.0 | 211.5 | 2,464.5 | 2,330.0 | 2,361.5 |
| Field Services | 1,293.5 | 1,200.0 | 1,216.5 | 12,714.0 | 13,100.0 | 12,516.5 |
| Transportation | 62.5 | 100.0 | 48.0 | 413.5 | 940.0 | 452.0 |
| Transportation Office | 70.0 | 83.0 | 70.0 | 709.0 | 833.0 | 693.5 |
| Vice President - Melville | 1,651.5 | 1,618.0 | 1,546.0 | 16,301.0 | 17,203.0 | 16,023.5 |
| Senior Vice President - Ausdemore | 3,428.0 | 2,010.0 | 2,727.5 | 32,453.5 | 22,853.0 | 27,360.5 |
| Information Technology - Vice President - Pappali | 55.5 | 8.0 | 28.5 | 288.5 | 86.0 | 222.0 |
| Business Development | 7.5 | 0.0 | 0.0 | 84.0 | 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 | 147.8 | 15.0 | 261.5 | 2,180.8 | 280.0 | 1,576.5 |
| Customer Accounting | 1.0 | 5.0 | 0.0 | 153.0 | 110.0 | 1,203.5 |
| Branch Delivery | 0.0 | 15.0 | 13.0 | 160.5 | 150.0 | 182.5 |
| Customer Service | 148.8 | 35.0 | 274.5 | 2,494.3 | 540.0 | 2,962.5 |
| Vice President - Mueller | 156.3 | 35.0 | 274.5 | 2,579.8 | 540.0 | 2,963.5 |
| Senior Vice President - Lobsiger | 211.8 | 43.0 | 303.0 | 2,868.3 | 626.0 | 3,185.5 |
| Rates | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Accounting | 9.5 | 0.0 | 0.0 | 15.0 | 0.0 | 0.0 |
| Senior Vice President - Myers | 9.5 | 0.0 | 0.0 | 15.0 | 0.0 | 0.0 |
| Gas Operations | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Gas Production | 206.0 | 225.0 | 190.0 | 2,499.5 | 1,600.0 | 1,837.5 |
| Gas Systems Control | 0.5 | 10.0 | 6.5 | 73.0 | 85.0 | 177.0 |
| Gas Distribution | 95.0 | 150.0 | 34.5 | 824.0 | 980.0 | 749.5 |
| Vice President - Knight | 301.5 | 385.0 | 231.0 | 3,396.5 | 2,665.0 | 2,764.0 |
| Water Operations | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Water Pumping - Florence | 113.0 | 200.0 | 89.5 | 1,442.5 | 2,000.0 | 1,112.0 |
| Maintenance | 138.0 | 100.0 | 142.5 | 1,033.0 | 1,000.0 | 871.0 |
| Water Distribution | 688.5 | 450.0 | 854.0 | 9,475.5 | 4,500.0 | 8,315.0 |
| Platte South | 3.5 | 25.0 | 18.0 | 139.0 | 250.0 | 183.5 |
| Platte West | 156.0 | 45.0 | 116.0 | 1,082.5 | 450.0 | 880.0 |
| Water Quality | 33.5 | 10.0 | 24.0 | 181.5 | 115.0 | 186.0 |
| Vice President - Hammond | 1,132.5 | 830.0 | 1,244.0 | 13,354.0 | 8,315.0 | 11,547.5 |
| Infrastructure Integrity | 85.5 | 25.0 | 47.5 | 491.5 | 250.0 | 276.0 |
| Engineering Administration | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Plant Engineering | 117.5 | 75.0 | 79.0 | 1,575.5 | 640.0 | 961.5 |
| Engineering Design | 58.0 | 125.0 | 143.5 | 1,106.0 | 1,250.0 | 1,535.5 |
| Vice President - Niiya | 261.0 | 225.0 | 270.0 | 3,173.0 | 2,140.0 | 2,773.0 |
| Construction | 2,681.0 | 2,000.0 | 2,270.0 | 28,608.0 | 20,300.0 | 27,725.0 |
| Vice President - Schovanec | 2,681.0 | 2,000.0 | 2,270.0 | 28,608.0 | 20,300.0 | 27,725.0 |
| Senior Vice President - Melville | 4,376.0 | 3,440.0 | 4,015.0 | 48,531.5 | 33,420.0 | 44,809.5 |
| Total Overtime Hours | 8,057.3 | 5,510.0 | 7,058.5 | 84,052.8 | 57,135.0 | 75,592.0 |

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

**A-12d
OCTOBER 2023**

| | Month of October | | | Ten Months Ending October | | |
|--|------------------|----------------|----------------|---------------------------|------------------|------------------|
| | 2023 | 2023 | 2022 | 2023 | 2023 | 2022 |
| | Actual | Budget | Actual | Actual | Budget | Actual |
| President's Office | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Law | 2,017 | 985 | 738 | 12,403 | 9,192 | 7,824 |
| Human Resources - Vice President - Savine | 135 | 488 | 74 | 398 | 5,851 | 5,350 |
| Senior Vice President - Mendenhall | 2,152 | 1,473 | 811 | 12,801 | 15,044 | 13,174 |
| Safety, Security & Locating | 103,515 | 66,698 | 62,669 | 901,879 | 588,510 | 579,745 |
| Vice President - Hunter | 103,515 | 66,698 | 62,669 | 901,879 | 588,510 | 579,745 |
| Purchasing | - | - | - | - | - | 301 |
| Meter Services | 361 | 108 | - | 10,407 | 1,080 | 116 |
| Stores | 1,259 | 755 | 2,424 | 13,937 | 7,553 | 22,366 |
| Facilities Management | 1,878 | 940 | 1,614 | 25,492 | 10,808 | 17,397 |
| Vice President - Zellars | 3,498 | 1,803 | 4,038 | 49,836 | 19,440 | 40,180 |
| Field Services Administration | 15,826 | 11,704 | 14,718 | 170,193 | 136,198 | 149,985 |
| Field Services | 82,831 | 113,076 | 74,052 | 822,699 | 876,339 | 715,229 |
| Transportation | 3,571 | 6,152 | 3,074 | 23,843 | 57,829 | 22,566 |
| Transportation Office | 5,349 | 5,759 | 4,870 | 53,173 | 57,794 | 49,089 |
| Vice President - Melville | 107,577 | 136,691 | 96,714 | 1,069,908 | 1,128,159 | 936,870 |
| Senior Vice President - Ausdemore | 214,590 | 205,191 | 163,421 | 2,021,622 | 1,736,109 | 1,556,794 |
| Information Technology - Vice President - Pappal | 4,313 | 1,002 | 1,910 | 20,790 | 10,025 | 13,766 |
| Business Development | 384 | - | - | 4,347 | - | 58 |
| Corporate Communications | - | - | - | 48 | - | - |
| Customer Service Administration | - | - | - | - | - | - |
| Customer Service | 6,757 | 652 | 11,890 | 96,097 | 12,163 | 70,956 |
| Customer Accounting | 59 | 242 | - | 7,777 | 5,325 | 47,933 |
| Branch Delivery | - | 704 | 614 | 7,674 | 7,041 | 8,203 |
| Customer Service | 6,816 | 1,598 | 12,503 | 111,548 | 24,529 | 127,092 |
| Vice President - Mueller | 7,200 | 1,598 | 12,503 | 115,943 | 24,529 | 127,150 |
| Senior Vice President - Lobsiger | 11,513 | 2,600 | 14,414 | 136,733 | 34,554 | 140,915 |
| Rates | - | - | - | - | - | - |
| Accounting | 547 | - | - | 824 | - | - |
| Senior Vice President - Myers | 547 | - | - | 824 | - | - |
| Gas Operations | - | - | - | - | - | - |
| Gas Production | 14,511 | 14,368 | 13,174 | 171,892 | 111,352 | 121,756 |
| Gas Systems Control | 36 | 769 | 440 | 5,619 | 6,537 | 12,559 |
| Gas Distribution | 6,488 | 7,757 | 2,343 | 54,995 | 56,995 | 41,496 |
| Vice President - Knight | 21,035 | 22,894 | 15,958 | 232,506 | 174,885 | 175,811 |
| Water Operations | - | - | - | - | - | - |
| Water Pumping - Florence | 7,360 | 12,278 | 5,749 | 97,395 | 122,780 | 70,171 |
| Maintenance | 9,712 | 6,237 | 10,282 | 75,010 | 62,370 | 60,333 |
| Water Distribution | 39,312 | 25,227 | 45,219 | 522,408 | 252,270 | 418,628 |
| Platte South | 221 | 1,462 | 957 | 8,342 | 14,615 | 10,312 |
| Platte West | 9,844 | 2,758 | 6,844 | 70,801 | 27,576 | 54,272 |
| Water Quality | 1,975 | 519 | 1,323 | 10,713 | 5,965 | 10,122 |
| Vice President - Hammond | 68,424 | 48,480 | 70,374 | 784,670 | 485,576 | 623,838 |
| Infrastructure Integrity | 5,018 | 1,403 | 2,920 | 29,517 | 14,025 | 15,210 |
| Engineering Administration | - | - | - | - | - | - |
| Plant Engineering | 8,158 | 4,892 | 5,277 | 109,855 | 41,747 | 63,740 |
| Engineering Design | 3,539 | 6,374 | 7,684 | 61,252 | 63,738 | 79,743 |
| Vice President - Niiya | 16,715 | 12,669 | 15,881 | 200,624 | 119,510 | 158,693 |
| Construction | 151,500 | 114,160 | 124,323 | 1,595,285 | 1,158,724 | 1,389,277 |
| Vice President - Schovanec | 151,500 | 114,160 | 124,323 | 1,595,285 | 1,158,724 | 1,389,277 |
| Senior Vice President - Melville | 257,674 | 198,202 | 226,536 | 2,813,086 | 1,938,694 | 2,347,619 |
| Total Overtime Dollars | 486,476 | 407,466 | 405,182 | 4,985,068 | 3,724,401 | 4,058,502 |

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

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OCTOBER 2023
Page 1

| ASSETS | October 31 | September 30 | January 1 | Increase (Decrease) | |
|--|------------------|------------------|------------------|---------------------|---------------|
| | 2023 | 2023 | 2023 | One Month | Ten Months |
| UTILITY PLANT | | | | | |
| Plant in service - At cost | \$ 1,380,499,263 | \$ 1,378,939,461 | \$ 1,336,765,056 | \$ 1,559,802 | \$ 43,734,207 |
| Less - Accumulated depreciation | (391,819,486) | (390,613,348) | (373,817,031) | (1,206,138) | (18,002,454) |
| Net utility plant in service | 988,679,778 | 988,326,113 | 962,948,025 | 353,664 | 25,731,753 |
| Construction in progress | 90,544,188 | 84,727,722 | 70,287,897 | 5,816,466 | 20,256,291 |
| Construction materials - at average cost | 3,648,902 | 3,522,466 | 4,033,090 | 126,436 | (384,188) |
| Net utility plant | 1,082,872,868 | 1,076,576,302 | 1,037,269,012 | 6,296,567 | 45,603,856 |
| NONCURRENT ASSETS | | | | | |
| 2012 Bond Reserve Fund - Restricted | 3,101,722 | 3,095,019 | 3,041,013 | 6,703 | 60,709 |
| 2022 Bond Project Fund | 43,755,920 | 44,036,397 | 58,376,719 | (280,477) | (14,620,799) |
| Construction/Environmental fund | 174,889 | 174,728 | 173,509 | 160 | 1,379 |
| Lease receivable | 839,963 | 840,055 | 846,389 | (93) | (6,427) |
| Other non-current assets | 1,018,408 | 1,151,719 | 1,548,211 | (133,311) | (529,804) |
| Total noncurrent assets | 48,890,900 | 49,297,918 | 63,985,842 | (407,017) | (15,094,942) |
| CURRENT ASSETS | | | | | |
| Cash in treasurer's accounts | 116,134,288 | 116,983,411 | 103,136,850 | (849,122) | 12,997,438 |
| Bond sinking fund - restricted | 18,441,317 | 16,327,152 | 2,718,072 | 2,114,164 | 15,723,245 |
| Accounts receivable | 2,578,447 | 1,907,279 | 3,516,025 | 671,168 | (937,578) |
| Accounts receivable - utility service | 32,653,598 | 34,012,718 | 22,652,529 | (1,359,120) | 10,001,068 |
| Allowance for uncollectible accounts | (1,954,409) | (1,954,519) | (1,830,755) | 109 | (123,654) |
| Interdepartmental Receivable from Gas Department | 9,077,938 | 3,597,702 | 4,170,965 | 5,480,236 | 4,906,973 |
| Lease receivable | 31,587 | 31,584 | 55,637 | 3 | (24,051) |
| Interest receivable | 11,734 | 10,430 | 12,410 | 1,304 | (676) |
| Accrued unbilled revenues | 4,977,448 | 7,329,044 | 4,120,770 | (2,351,596) | 856,678 |
| Materials and supplies - at average cost | 7,176,667 | 7,271,698 | 5,212,165 | (95,031) | 1,964,502 |
| Prepayments | 524,759 | 591,379 | 350,897 | (66,620) | 173,863 |
| Total current assets | 189,653,373 | 186,107,879 | 144,115,565 | 3,545,494 | 45,537,808 |
| DEFERRED OUTFLOWS | | | | | |
| Pension | 54,670,970 | 54,670,970 | 54,670,970 | - | - |
| OPEB | 9,192,576 | 9,192,576 | 9,192,576 | - | - |
| Debt refund | 1,656,328 | 1,686,673 | 1,959,771 | (30,344) | (303,443) |
| Total deferred outflows | 65,519,874 | 65,550,219 | 65,823,317 | (30,344) | (303,443) |
| Total Assets | \$ 1,386,937,016 | \$ 1,377,532,316 | \$ 1,311,193,736 | \$ 9,404,700 | \$ 75,743,279 |

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

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OCTOBER 2023
Page 2

| | October 31 2023 | September 30 2023 | January 1 2023 | Increase (Decrease) | |
|---|----------------------|----------------------|----------------------|---------------------|-------------------|
| | | | | One Month | Ten Months |
| LIABILITIES AND NET WORTH | | | | | |
| NONCURRENT LIABILITIES | | | | | |
| Long Term Debt: | | | | | |
| Water Revenue Bonds Net of Discount/Premium | 243,755,131 | 243,875,593 | 244,957,618 | (120,462) | (1,202,487) |
| NDEQ Loan - Contact Basin | 2,295,022 | 2,295,022 | 2,447,082 | - | (152,060) |
| Total long term debt | 246,050,153 | 246,170,615 | 247,404,700 | (120,462) | (1,354,546) |
| Net pension liability | 39,788,717 | 39,788,717 | 39,788,717 | - | - |
| Other Post Employment Benefits | 37,275,363 | 37,607,964 | 39,595,785 | (332,601) | (2,320,422) |
| Total Long Term Liabilities | 323,114,234 | 323,567,296 | 326,789,202 | (453,063) | (3,674,968) |
| 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 | 9,989,092 | 8,608,003 | 10,592,592 | 1,381,088 | (603,500) |
| Customer deposits-Pioneer Approach Mains | 3,053,820 | 3,017,460 | 5,342,666 | 36,359 | (2,288,846) |
| Customer Credit Balances | 1,592,479 | 1,677,229 | 2,390,988 | (84,750) | (798,509) |
| Statutory payments to municipalities | 465,081 | 905,400 | 707,918 | (440,318) | (242,837) |
| Sewer fee collection due municipalities | 28,889,642 | 27,566,265 | 24,095,757 | 1,323,377 | 4,793,885 |
| Interest accrued on water revenue bonds | 4,051,604 | 3,227,427 | 1,085,897 | 824,177 | 2,965,706 |
| Accrued vacation payable | 4,999,234 | 4,999,234 | 4,999,234 | - | - |
| Other current liabilities | 90 | 90 | 88 | 0 | 2 |
| Total current liabilities | 68,563,655 | 65,523,722 | 64,734,758 | 3,039,933 | 3,828,897 |
| CUSTOMER ADVANCES FOR CONSTRUCTION | 41,969,495 | 44,585,792 | 29,567,178 | (2,616,297) | 12,402,317 |
| SELF - INSURED RISKS | 6,775,494 | 6,479,137 | 4,500,014 | 296,357 | 2,275,481 |
| 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 | 826,815 | 831,114 | 869,802 | (4,299) | (42,987) |
| Contributions in aid of construction | 385,803,677 | 380,699,035 | 370,233,553 | 5,104,642 | 15,570,124 |
| | 431,064,988 | 425,964,644 | 415,537,850 | 5,100,344 | 15,527,138 |
| NET POSITION – ACCUMULATED REINVESTED EARNINGS | 515,449,150 | 511,411,725 | 470,064,734 | 4,037,425 | 45,384,416 |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | <u>1,386,937,016</u> | <u>1,377,532,316</u> | <u>1,311,193,736</u> | <u>9,404,700</u> | <u>75,743,279</u> |

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

**W-2
OCTOBER 2023**

| | October 2023 | | October 2022 | Ten Months 2023 | | Ten Months 2022 |
|--|----------------|--------------------|-------------------|-------------------|---------------------|-------------------|
| | Actual | Budget | Actual | Actual | Budget | Actual |
| | | | | | | |
| OPERATING REVENUES | | | | | | |
| Metered sales of water | \$ 12,179,631 | \$ 12,993,554 | \$ 12,487,130 | \$ 126,062,827 | \$ 117,351,644 | \$ 117,954,587 |
| Infrastructure charge | 1,468,009 | 1,441,557 | 1,279,796 | 14,348,976 | 14,370,237 | 12,678,510 |
| Other operating revenues | 445,884 | 368,593 | 368,484 | 3,533,400 | 4,208,232 | 3,847,397 |
| Total operating revenues | 14,093,524 | 14,803,704 | 14,135,410 | 143,945,204 | 135,930,113 | 134,480,494 |
| Less: Bad debt expense | 109 | (35,510) | (115,302) | (167,522) | (364,461) | (290,647) |
| Total operating revenues, net | 14,093,633 | 14,768,194 | 14,020,107 | 143,777,681 | 135,565,652 | 134,189,847 |
| OPERATING EXPENSES | | | | | | |
| Operating expense | 5,146,960 | 5,533,065 | 5,136,583 | 51,349,900 | 55,656,796 | 48,076,825 |
| Maintenance expense | 2,801,273 | 3,081,103 | 2,776,821 | 28,137,274 | 31,981,606 | 25,457,093 |
| Depreciation | 1,389,900 | 2,060,993 | 1,352,865 | 13,946,815 | 20,477,240 | 13,573,774 |
| Other Non-Operating Expense (Income) | 214,317 | - | 29,908 | (57,976) | - | 9,772 |
| Statutory payments & fuel taxes | 227,422 | 207,897 | 222,803 | 1,956,820 | 1,877,625 | 1,846,338 |
| Bond issuance costs | - | - | - | - | - | - |
| Interest expense revenue bonds | 734,059 | 734,059 | 543,964 | 7,342,723 | 7,342,723 | 5,441,769 |
| Interest expense NDEQ Loan | 6,494 | 6,494 | 7,236 | 67,177 | 67,177 | 74,549 |
| Bond expense | - | - | 298,174 | - | - | 298,174 |
| Total revenue deductions | 10,520,425 | 11,623,611 | 10,368,354 | 102,742,732 | 117,403,167 | 94,778,294 |
| Net revenues | 3,573,208 | 3,144,584 | 3,651,754 | 41,034,949 | 18,162,485 | 39,411,553 |
| Other Income & Expense - Interest, Invest Earnings & Exp | 464,217 | 43,285 | 144,579 | 4,349,467 | 444,256 | 422,135 |
| FUNDS PROVIDED | | | | | | |
| Net income (loss) | 4,037,425 | 3,187,869 | 3,796,333 | 45,384,416 | 18,606,741 | 39,833,688 |
| Depreciation and amortization charges | 1,568,757 | 2,302,235 | 1,479,410 | 15,556,144 | 22,612,599 | 14,851,382 |
| Lead Service Replacement Funding | - | 100,000 | - | - | 1,000,000 | - |
| Deferred inflows - lease | (4,299) | - | - | (42,987) | - | - |
| Lease Interest income accrual (non cash) | - | - | - | 16,547 | - | - |
| Lease Interest receivable | (1,304) | - | - | (15,871) | - | - |
| Contribution in aid of construction | 5,470,846 | 2,894,552 | 780,335 | 18,605,336 | 28,945,524 | 14,555,585 |
| Contribution in aid of construction - impact fees | 346,141 | 319,000 | 436,073 | 3,799,768 | 2,479,600 | 4,234,939 |
| Customer Advances for Construction | (2,616,297) | - | 2,719,607 | 12,402,317 | - | 991,701 |
| Bond Proceeds | - | - | 65,784,720 | - | - | 66,601,320 |
| Total funds provided | 8,801,270 | 8,803,656 | 74,996,477 | 95,705,671 | 73,644,464 | 141,068,615 |
| FUNDS EXPENDED | | | | | | |
| Plant additions and replacements | 6,386,439 | 9,595,849 | 4,735,948 | 47,477,827 | 87,938,294 | 38,143,507 |
| Plant additions and replacements-Cast Iron | 2,191,229 | 1,400,164 | 1,594,206 | 20,517,153 | 22,217,543 | 20,097,836 |
| OPEB - Begin Pre-funding | 332,601 | - | 245,662 | 2,320,422 | - | 2,456,620 |
| NDEQ Loan-Contact Basin | - | - | - | 149,064 | 149,064 | 146,127 |
| Bond Retirement | - | - | - | - | - | - |
| Bond Interest - 2012-Expense accrual (non cash) | (59,787) | (59,787) | (64,712) | (600,001) | (175,280) | (678,126) |
| Bond Interest - 2012-Payment | - | - | - | 424,722 | 483,147 | 483,147 |
| Bond Interest - 2015-Expense accrual (non cash) | (351,383) | (351,383) | (3,011,762) | (3,513,832) | (1,130,705) | (3,870,099) |
| Bond Interest - 2015-Payment | - | - | 2,624,753 | 2,383,128 | 2,383,128 | 2,624,753 |
| Bond Interest - 2018-Expense accrual (non cash) | (86,788) | (86,788) | (694,751) | (867,878) | (300,994) | (922,419) |
| Bond Interest - 2018-Payment | - | - | 602,509 | 566,884 | 566,884 | 602,509 |
| Bond Interest - 2022-Expense accrual (non cash) | (236,101) | (236,101) | - | (459,685) | (459,685) | - |
| Bond Interest - 2022-Payment | - | - | - | - | 1,901,326 | - |
| NDEQ Interest - Expense accrual (non cash) | (6,494) | (6,494) | (7,236) | (67,177) | (67,177) | (74,549) |
| NDEQ Interest - Payment | - | - | - | 41,201 | 41,201 | 45,606 |
| Total funds expended | 8,169,716 | 10,255,459 | 6,024,617 | 68,371,827 | 113,488,322 | 59,054,911 |
| SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED | 631,554 | (1,451,803) | 68,971,860 | 27,333,844 | (39,843,858) | 82,013,703 |

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

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OCTOBER 2023

| | <u>October 2023</u> | | <u>October 2022</u> | <u>Ten Months 2023</u> | | <u>Ten Months 2022</u> |
|---|---------------------|------------------|-------------------------|------------------------|---------------------|----------------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> |
| BOND ACTIVITIES | | | | | | |
| Interest on Bond Project Fund | (329,706) | - | (2,831) | (2,540,779) | - | (261,353) |
| Bond Project Fund - 2018 (Spending Funded by Bond Proceeds) | - | - | - | - | - | 2,834,629 |
| Bond Project Fund - 2022 (Spending Funded by Bond Proceeds) | 603,480 | 1,865,250 | (60,890,012) | 17,100,870 | 26,381,000 | (60,890,012) |
| Net Change in Bond Project Funds | <u>273,774</u> | <u>1,865,250</u> | <u>(60,892,843)</u> | <u>14,560,091</u> | <u>26,381,000</u> | <u>(58,316,735)</u> |
| IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET | | | | | | |
| ASSET ACCOUNTS | | | | | | |
| Bond Sinking Fund | (2,114,164) | | (1,713,093) | (15,723,245) | | (13,378,318) |
| Bond Closing Fund | - | | - | - | | - |
| Accounts Receivable | (671,168) | | (1,492,611) | 937,578 | | 590,661 |
| Accounts Receivable - Utility Service | 1,359,120 | | (136,767) | (10,001,068) | | (3,335,462) |
| Construction/Environmental fund | (160) | | (74) | (1,379) | | (395) |
| Allowance for Uncollectible Accounts | (109) | | 115,302 | 123,654 | | 324,675 |
| I/Co Receivable from Gas Department | (5,480,236) | | 3,452,817 | (4,906,973) | | (3,010,068) |
| Lease Receivable | (3) | | - | 24,051 | | - |
| Lease Receivable Noncurrent | 93 | | - | 6,427 | | - |
| Accrued Unbilled Revenue | 2,351,596 | | 1,568,786 | (856,678) | | (1,254,402) |
| Materials and Supplies | 95,031 | | 13,945 | (1,964,502) | | (874,677) |
| Prepayments | 66,620 | | 60,115 | (173,863) | | (155,594) |
| Other Noncurrent Assets | 133,311 | | 89,820 | 529,804 | | 284,728 |
| LIABILITY ACCOUNTS | | | | | | |
| Accounts Payable | 1,374,594 | | (318,134) | (629,477) | | (2,527,016) |
| Customer Deposits - Pioneer Mains | 36,359 | | 164,572 | (2,288,846) | | (369,711) |
| Customer Credit Balances | (84,750) | | 6,738 | (798,509) | | 804,648 |
| Self Insured Risk Liability | 296,357 | | (30,324) | 2,275,481 | | 1,613,011 |
| Statutory Payments to Municipalities | (440,318) | | (455,228) | (242,837) | | (210,630) |
| Sewer Fee Collection Due Municipalities | 1,323,377 | | (298,677) | 4,793,885 | | (304,822) |
| All other, net | | | - | 2 | | - |
| NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE | <u>(1,754,450)</u> | <u>-</u> | <u>1,027,187</u> | <u>(28,896,497)</u> | <u>-</u> | <u>(21,803,371)</u> |
| Net Increase (Decrease) in Cash | <u>(849,122)</u> | <u>413,447</u> | <u>9,106,205</u> | <u>12,997,438</u> | <u>(13,462,858)</u> | <u>1,893,597</u> |
| Cash - Beginning of Period | 116,983,411 | | 91,586,280 | 103,136,850 | | 98,798,888 |
| Cash - End of Period | <u>116,134,288</u> | | <u>100,692,485</u> | <u>116,134,288</u> | | <u>100,692,485</u> |
| Change In Cash - Increase (Decrease) | <u>(849,122)</u> | | <u>9,106,205</u> | <u>12,997,438</u> | | <u>1,893,597</u> |

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

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Page 1**

| ASSETS | October 31 | September 30 | January 1 | Increase (Decrease) | |
|--|------------------------------|------------------------------|------------------------------|-----------------------------|-------------------------------|
| | 2023 | 2023 | 2023 | One Month | Ten Months |
| UTILITY PLANT | | | | | |
| Plant in service - At Cost | \$ 743,576,787 | \$ 740,050,232 | \$ 721,035,585 | \$ 3,526,556 | \$ 22,541,202 |
| Less - Accumulated depreciation | (251,864,591) | (251,457,465) | (239,178,460) | (407,126) | (12,686,131) |
| Right-Of-Use Asset -OPPD Downtown | 1,047,211 | 1,047,211 | 1,347,737 | - | (300,526) |
| Accumulated Amortization - ROU Asset | (488,698) | (471,245) | (544,551) | (17,454) | 55,853 |
| Net utility plant in service | <u>492,270,708</u> | <u>489,168,733</u> | <u>482,660,311</u> | <u>3,101,976</u> | <u>9,610,397</u> |
| Construction in progress | 100,861,392 | 95,686,456 | 68,480,230 | 5,174,935 | 32,381,161 |
| Construction materials - at average cost | <u>8,438,559</u> | <u>8,655,932</u> | <u>5,635,584</u> | <u>(217,373)</u> | <u>2,802,975</u> |
| Net utility plant | <u>601,570,659</u> | <u>593,511,121</u> | <u>556,776,125</u> | <u>8,059,538</u> | <u>44,794,534</u> |
| NONCURRENT ASSETS | | | | | |
| Bond Project Fund | 37,467,544 | 41,234,009 | 75,355,264 | (3,766,465) | (37,887,720) |
| Lease receivable | 2,655,405 | 2,673,904 | 2,673,904 | (18,499) | (18,499) |
| Other Non-Current Assets | 198,368 | 751,944 | 3,447,422 | (553,576) | (3,249,054) |
| Total noncurrent assets | <u>40,321,317</u> | <u>44,659,857</u> | <u>81,476,590</u> | <u>(4,338,540)</u> | <u>(41,155,273)</u> |
| CURRENT ASSETS | | | | | |
| Cash & Short Term Investments | 184,590,419 | 174,976,197 | 140,028,452 | 9,614,222 | 44,561,967 |
| Bond Sinking Fund - Restricted | 6,788,587 | 5,916,288 | 893,724 | 872,299 | 5,894,863 |
| Accounts receivable - utility service | 13,309,406 | 14,742,364 | 35,854,936 | (1,432,958) | (22,545,530) |
| Accounts receivable - other | (35,431) | 5,085,744 | 2,951,626 | (5,121,175) | (2,987,057) |
| Allowance for doubtful accounts | (4,091,209) | (3,957,440) | (3,526,830) | (133,769) | (564,380) |
| Lease receivable | 18,499 | 17,952 | 17,952 | 547 | 547 |
| Interest receivable | | 75,211 | 13,675 | (75,211) | (13,675) |
| Accrued unbilled revenues | 28,425,542 | 25,460,459 | 58,026,345 | 2,965,083 | (29,600,803) |
| Natural gas in storage | 4,358,283 | 4,427,786 | 4,433,054 | (69,503) | (74,771) |
| Natural gas in pipeline storage | 5,418,834 | 4,385,447 | 15,425,713 | 1,033,387 | (10,006,879) |
| Propane in storage | 7,168,908 | 7,168,908 | 5,141,555 | - | 2,027,352 |
| Materials and supplies - at average cost | 5,341,267 | 5,276,650 | 4,795,720 | 64,617 | 545,548 |
| Prepayments | 2,407,013 | 2,629,101 | 3,561,535 | (222,089) | (1,154,522) |
| Total current assets | <u>253,700,117</u> | <u>246,204,668</u> | <u>267,617,456</u> | <u>7,495,450</u> | <u>(13,917,339)</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Pension | 64,267,299 | 64,267,299 | 64,267,299 | - | - |
| OPEB | 10,809,737 | 10,809,737 | 10,809,737 | - | - |
| Total Deferred Inflows | <u>75,077,036</u> | <u>75,077,036</u> | <u>75,077,036</u> | <u>-</u> | <u>-</u> |
| Total Assets | <u><u>\$ 970,669,129</u></u> | <u><u>\$ 959,452,682</u></u> | <u><u>\$ 980,947,207</u></u> | <u><u>\$ 11,216,447</u></u> | <u><u>\$ (10,278,078)</u></u> |

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

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| LIABILITIES AND NET WORTH | October 31 | September 30 | January 1 | Increase (Decrease) | |
|---|-----------------------|-----------------------|-----------------------|----------------------------|------------------------|
| | 2023 | 2023 | 2023 | One Month | Ten Months |
| NONCURRENT LIABILITIES | | | | | |
| Long Term Debt - Revenue Bonds Net of Disc/Premium | 150,621,052 | 149,893,122 | 151,036,754 | 727,930 | (415,702) |
| Lease liability | 378,054 | 396,231 | 555,537 | (18,177) | (177,483) |
| Net pension liability | 46,608,564 | 46,608,564 | 46,608,564 | - | - |
| Net OPEB liability | 46,964,929 | 46,632,328 | 44,644,507 | 332,601 | 2,320,422 |
| Total noncurrent liabilities | <u>244,572,599</u> | <u>243,530,245</u> | <u>242,845,362</u> | <u>1,042,354</u> | <u>1,727,237</u> |
| CURRENT LIABILITIES | | | | | |
| Accounts payable | 14,983,283 | 13,766,182 | 67,224,379 | 1,217,101 | (52,241,095) |
| Interdepartmental Payable to Water Dept | 9,077,938 | 3,597,702 | 4,170,965 | 5,480,236 | 4,906,973 |
| Current maturities of Revenue Bonds | 4,780,000 | 4,780,000 | 4,780,000 | - | - |
| Lease liability - current portion | 212,131 | 211,218 | 284,865 | 913 | (72,734) |
| Customer deposits | 14,001,755 | 14,003,088 | 13,353,566 | (1,333) | 648,189 |
| Customer credit balances | 10,852,665 | 8,806,128 | 8,121,170 | 2,046,537 | 2,731,495 |
| Deferred revenue - Firm service agreement | 2,191,907 | 2,191,907 | - | - | 2,191,907 |
| Statutory payments to municipalities | 611,583 | 891,570 | 2,009,691 | (279,987) | (1,398,108) |
| Accrued interest on leases | - | - | 277 | - | (277) |
| Accrued Interest on Revenue Bonds | 2,309,470 | 1,847,576 | 461,894 | 461,894 | 1,847,576 |
| Accrued vacation payable | 4,851,990 | 4,851,990 | 4,851,990 | - | - |
| Total current liabilities | <u>63,872,723</u> | <u>54,947,362</u> | <u>105,258,796</u> | <u>8,925,361</u> | <u>(41,386,073)</u> |
| CUSTOMER ADVANCES FOR CONSTRUCTION | <u>407,865</u> | <u>473,420</u> | <u>208,284</u> | <u>(65,555)</u> | <u>199,581</u> |
| SELF - INSURED RISKS | <u>2,244,678</u> | <u>2,191,340</u> | <u>4,248,222</u> | <u>53,338</u> | <u>(2,003,544)</u> |
| OTHER LIABILITIES | <u>2,779,884</u> | <u>2,694,170</u> | <u>999,936</u> | <u>85,713</u> | <u>1,779,947</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Contributions In Aid of Construction | 41,594,325 | 41,581,300 | 41,960,602 | 13,025 | (366,277) |
| Pension | 30,525,098 | 30,525,098 | 30,525,098 | - | - |
| OPEB | 22,916,242 | 22,916,242 | 22,916,242 | - | - |
| Deferred inflows - lease | 2,696,907 | 2,701,589 | 2,743,728 | (4,682) | (46,821) |
| Total Deferred Inflows | <u>97,732,572</u> | <u>97,724,229</u> | <u>98,145,670</u> | <u>8,343</u> | <u>(413,098)</u> |
| NET POSITION - ACCUMULATED REINVESTED EARNINGS | <u>559,058,808</u> | <u>557,891,915</u> | <u>529,240,936</u> | <u>1,166,893</u> | <u>29,817,872</u> |
| Total Liabilities, Deferred Inflows of Resources and Net Position | <u>\$ 970,669,129</u> | <u>\$ 959,452,682</u> | <u>\$ 980,947,207</u> | <u>\$ 11,216,447</u> | <u>\$ (10,278,078)</u> |

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

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| | October 2023 | | October | Ten Months 2023 | | Ten |
|---|---------------|---------------|---------------|-----------------|----------------|----------------|
| | Actual | Budget | 2022 | Actual | Budget | Months 2022 |
| | | | Actual | | | Actual |
| OPERATING REVENUES | | | | | | |
| Gas sales revenue | \$ 11,863,788 | \$ 14,156,427 | \$ 15,880,984 | \$ 192,810,889 | \$ 207,244,862 | \$ 247,021,102 |
| (Over)/under gas recovery | (85,391) | - | 127,784 | (1,795,715) | - | (663,823) |
| Infrastructure charge | 1,331,165 | 1,319,166 | 1,122,084 | 13,102,654 | 13,154,704 | 11,208,220 |
| Other operating revenues | 393,352 | 451,050 | 515,921 | 4,838,091 | 4,692,599 | 5,206,620 |
| Total operating revenues | 13,502,914 | 15,926,643 | 17,646,773 | 208,955,919 | 225,092,165 | 262,772,119 |
| Less: Bad debt expense | (133,759) | (58,344) | (83,661) | (594,274) | (824,586) | (364,849) |
| Total operating revenues, net | 13,369,155 | 15,868,299 | 17,563,113 | 208,361,644 | 224,267,579 | 262,407,270 |
| Less: Natural gas purchased for resale | 6,104,442 | 8,608,826 | 11,268,106 | 121,179,211 | 138,399,477 | 168,953,095 |
| CPEP Rebates | - | (222,823) | (721,678) | (5,015,253) | (7,271,598) | (1,076,945) |
| Operating revenue, net of gas cost | 7,264,713 | 7,482,297 | 7,016,685 | 92,197,687 | 93,139,699 | 94,531,121 |
| REVENUE DEDUCTIONS | | | | | | |
| Operating expense | 3,689,562 | 3,481,815 | 3,515,714 | 34,568,239 | 35,774,606 | 33,187,877 |
| Maintenance expense | 1,260,778 | 1,470,724 | 1,375,776 | 13,620,511 | 14,493,500 | 13,883,270 |
| Other Non-operating expense (income) | (9,490) | - | (31,311) | (1,279,890) | - | (17,661) |
| Depreciation | 1,652,066 | 1,766,125 | 1,586,638 | 16,345,610 | 17,348,365 | 15,639,111 |
| Statutory payments & fuel taxes | 171,953 | 276,609 | 298,190 | 3,862,123 | 4,049,447 | 4,070,408 |
| Bond issuance costs - 2022 Gas Bond | (3,000) | - | (740) | - | - | 711,960 |
| Bond issuance costs - 2023 Gas Bond | 1,000 | 741,206 | - | 1,000 | 741,206 | - |
| Interest expense - 2018 GIR Bond | 73,581 | 73,581 | 78,100 | 735,809 | 735,809 | 781,004 |
| Interest expense - 2022 Gas Bond | 261,243 | 261,243 | 284,887 | 2,612,429 | 2,612,429 | 1,994,212 |
| Interest expense - lease | 1,499 | - | - | 16,659 | - | - |
| Interest expense | (33,182) | 3,087 | 3,661 | 24,884 | 30,377 | 28,183 |
| Total revenue deductions | 7,066,009 | 8,074,389 | 7,110,916 | 70,507,375 | 75,785,739 | 70,278,364 |
| Net revenues | 198,705 | (592,092) | (94,231) | 21,690,312 | 17,353,960 | 24,252,756 |
| OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp | 968,188 | 46,090 | 309,755 | 8,127,560 | 651,393 | 130,276 |
| FUNDS PROVIDED | | | | | | |
| Net income (loss) | 1,166,893 | (546,002) | 215,524 | 29,817,872 | 18,005,353 | 24,383,032 |
| Depreciation and amortization charges | 2,092,106 | 2,576,459 | 2,010,536 | 20,906,395 | 24,583,803 | 19,819,127 |
| Deferred revenue - Firm service agreement | - | - | - | 2,191,907 | - | - |
| Deferred inflows - lease | (4,682) | - | - | (46,821) | - | - |
| Lease Interest income accrual (non cash) | (6,837) | - | - | (68,373) | - | - |
| Lease Interest receipt | 82,048 | - | - | 82,048 | - | - |
| Contribution in aid of construction - mains | 95,894 | - | 28,482 | 459,286 | - | 1,102,355 |
| Contribution in aid of construction - grants | - | - | - | - | - | - |
| Customer Advances for Construction | (65,555) | 50,000 | 587,671 | 199,581 | 67,048 | (937,208) |
| Gas Bond Proceeds 2022 | - | - | - | - | - | 131,387,775 |
| Gas Bond Proceeds 2023 | 855,000 | 74,120,564 | - | 855,000 | 74,120,564 | - |
| Total funds provided | 4,214,865 | 76,201,020 | 2,842,212 | 54,396,894 | 116,776,768 | 175,755,082 |
| FUNDS EXPENDED | | | | | | |
| Plant additions and replacements | 8,576,111 | 5,738,940 | 5,365,136 | 53,818,853 | 67,905,991 | 50,464,778 |
| Plant additions and replacements - Cast Iron | 1,658,401 | 1,819,431 | 1,653,226 | 12,707,638 | 17,419,116 | 11,532,053 |
| Natural gas inventory increase (decrease) | 963,884 | 2,091,397 | 2,325,415 | (8,054,298) | (4,004,713) | 10,134,805 |
| Bond interest - 2018 Expense accrual (non cash) | (73,581) | (73,581) | (78,100) | (245,345) | (245,345) | (260,414) |
| Lease Interest Accrual | - | - | - | 277 | - | - |
| Bond Interest Accrual - Gas Bond 2022 | (261,243) | (261,243) | (284,887) | (331,529) | (331,529) | (1,994,212) |
| Bond Interest Payment - Gas Bond 2022 | - | - | - | - | - | - |
| Total funds expended | 10,863,572 | 9,314,943 | 8,980,789 | 57,895,596 | 80,743,519 | 69,877,009 |
| Subtotal - Funds Provided less Funds Expended | (6,648,707) | 66,886,077 | (6,138,577) | (3,498,702) | 36,033,249 | 105,878,072 |

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

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| | October 2023 | | October | Ten Months 2023 | | Ten |
|---|--------------|--------------|-------------|-----------------|--------------|--------------|
| | Actual | Budget | 2022 | Actual | Budget | Months 2022 |
| | | | Actual | | | Actual |
| BOND ACTIVITIES | | | | | | |
| Bond Project Fund 2022 | 4,621,746 | 3,300,190 | 3,104,861 | 38,743,001 | 44,836,663 | (83,720,932) |
| Bond Project Fund 2023 | (855,281) | (73,379,358) | - | (855,281) | (73,379,358) | - |
| Net Change in Bond Project Fund | 3,766,465 | (70,079,168) | 3,104,861 | 37,887,720 | (28,542,695) | (83,720,932) |
| IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET | | | | | | |
| ASSET ACCOUNTS | | | | | | |
| Bond Sinking Fund | (872,299) | (860,227) | (906,959) | (5,894,863) | (5,830,906) | (6,371,254) |
| Accounts Receivable - Utility Service | 1,432,958 | - | 128,277 | 22,545,530 | - | 2,016,337 |
| Accounts Receivable - Other | 5,121,175 | - | (1,064,586) | 2,987,057 | - | 1,225,680 |
| Allowance for Uncollectible Accounts | 133,769 | - | 83,671 | 564,380 | - | 365,481 |
| Accrued Unbilled Revenue | (2,965,083) | - | 1,131,486 | 29,600,803 | - | (426,124) |
| Materials and Supplies | (64,617) | - | (219,971) | (545,548) | - | (742,267) |
| Prepayments | 222,089 | - | (186,619) | 1,154,522 | - | 484,530 |
| Lease Receivable | (547) | - | - | (547) | - | - |
| Lease Receivable Noncurrent | 18,499 | - | - | 18,499 | - | - |
| Other Noncurrent Assets | 553,576 | - | 608,297 | 3,249,054 | - | 2,582,377 |
| LIABILITY ACCOUNTS | | | | | | |
| Accounts Payable | 1,217,101 | - | (361,295) | (52,241,095) | - | (19,972,999) |
| I/Co Payable to Water Department | 5,480,236 | - | (3,452,817) | 4,906,973 | - | 3,010,068 |
| Customer Deposits | (1,333) | - | 130,470 | 648,189 | - | 719,622 |
| Customer Credit Balances | 2,046,537 | - | 543,253 | 2,731,495 | - | (163,684) |
| Self Insured Risk Liability | 53,338 | - | (44,265) | (2,003,544) | - | 550,756 |
| Statutory Payments to Municipalities | (279,987) | - | (360,118) | (1,398,108) | - | (565,769) |
| Lease Liability - current | (18,177) | - | - | (177,483) | - | - |
| Lease Liability - noncurrent | 913 | - | - | (72,734) | - | - |
| Other Liabilities | 85,713 | - | (136,311) | 1,779,947 | - | 630,654 |
| All other, net | 332,601 | - | 245,662 | 2,320,422 | - | 2,456,620 |
| NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH | | | | | | |
| | 12,496,463 | (860,227) | (3,861,826) | 10,172,950 | (5,830,906) | (14,199,972) |
| Net Increase (Decrease) in Cash | 9,614,222 | (4,053,318) | (6,895,543) | 44,561,967 | 1,659,648 | 7,957,168 |
| Cash - Beginning of Period | 174,976,197 | | 142,191,260 | 140,028,452 | | 127,338,550 |
| Cash - End of Period | 184,590,419 | | 135,295,717 | 184,590,419 | | 135,295,717 |
| Change In Cash - Increase (Decrease) | 9,614,222 | | (6,895,543) | 44,561,967 | | 7,957,168 |