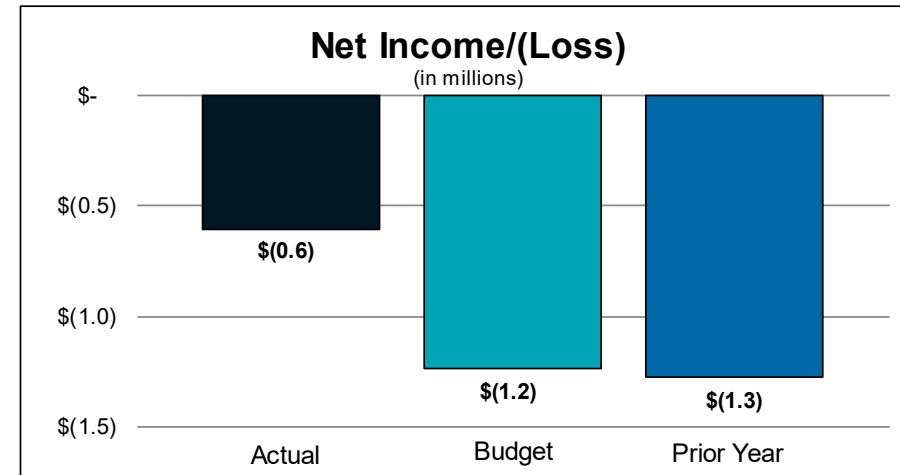
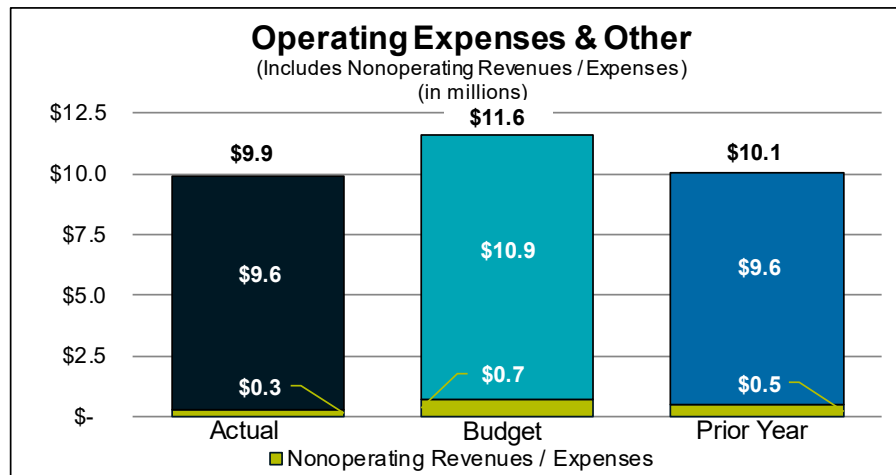
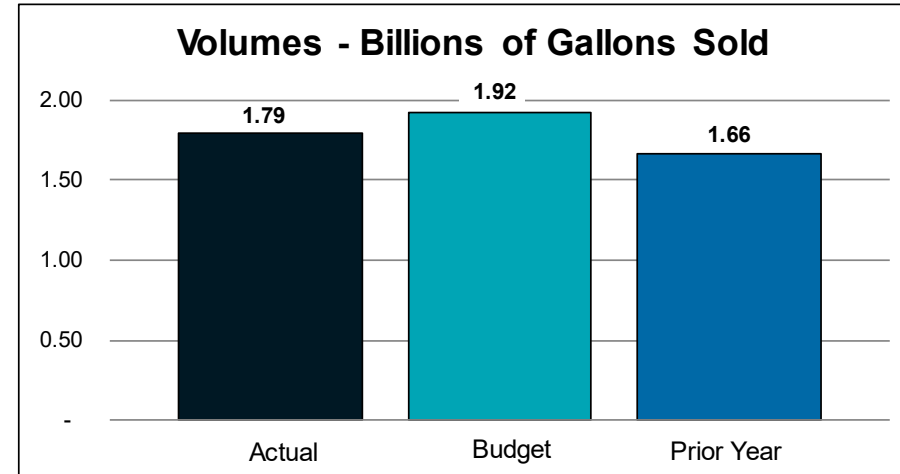
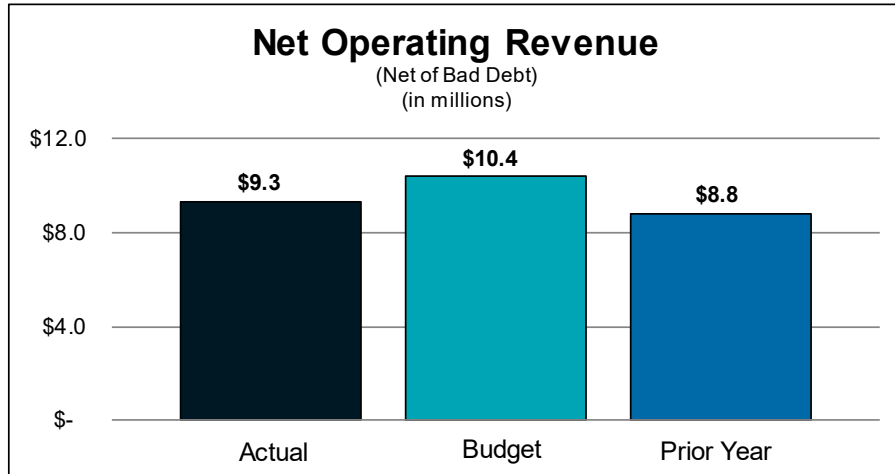


REPORT ON INCOME & FINANCE

NOVEMBER 2023

WATER OPERATIONS

CURRENT MONTH – NOVEMBER 2023



WATER OPERATIONS – EXECUTIVE SUMMARY

NOVEMBER 2023 vs. BUDGET

Revenue:

- November Water sales revenues of \$9.3 million were unfavorable to budget by \$1.1 million, or 10.8%, as follows:

- Decreased metered sales of water due to volumes that were down 6.4% vs. budget
- All other non-volume related

	Millions
\$	(1.0)
\$	(0.1)

Volumes:

- November Water volumes were unfavorable to budget by 6.4%, driven by lower than normal precipitation

Operating Expenses & Other:

- November operating and other expenses of \$9.9 million were favorable to budget by \$1.7 million, or 15.0%, as follows:

- Decreased Depreciation expense (capital spending is \$45.3 million below budget through November) \$ 0.7
- Decreased Purification Operating expense primarily driven by lower chemical expense at Florence and Platte South due to plant outages for planned maintenance \$ 0.7
- Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields \$ 0.5
- Decreased Distribution Maintenance expense primarily due to lower Water main maintenance (lower labor and paving cuts) \$ 0.4
- Increased Administrative & General expense primarily due to decreased amounts charged to capital projects (which serves to increase operating expenses) \$ (0.3)
- Decreased Primary Pumping Maintenance expense primarily due timing of well redevelopment at Platte West (budgeted in October) \$ (0.2)
- All other, net \$ (0.1)

Net Income:

- November's net loss of \$0.6 million was favorable to budget by \$0.6 million

WATER OPERATIONS – EXECUTIVE SUMMARY

NOVEMBER 2023 vs. PRIOR YEAR

Revenue:

• November Water sales revenues of \$9.3 million were favorable to prior year by \$0.5 million, or 5.9%, as follows:

- Increased metered sales of water due to volumes that were up 7.8% vs. prior year and 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%)
- Increased Water Infrastructure Replacement fee revenue primarily due to the rate increase effective January 2, 2023 (\$0.50 per month increase for Residential customers - from \$4.00 per month to \$4.50 per month, with a like percentage increase for all customer classes)

Millions

\$ 0.4

\$ 0.1

Volumes:

• November Water volumes were favorable to prior year by 7.8%

Operating Expenses & Other:

• November operating and other expenses of \$9.9 million were favorable to prior year by \$0.2 million, or 1.5%, as follows:

- Decreased WIR Water service reconnects/service replacements due to timing of various water main projects
- Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields
- Increased Primary Pumping Operating expense primarily driven by increase in Water volumes that were up 7.8% vs. prior year
- Increased Depreciation expense (capital spending is \$10.9 million above prior year through November)
- All other, net

\$ 0.4

\$ 0.2

\$ (0.2)

\$ (0.1)

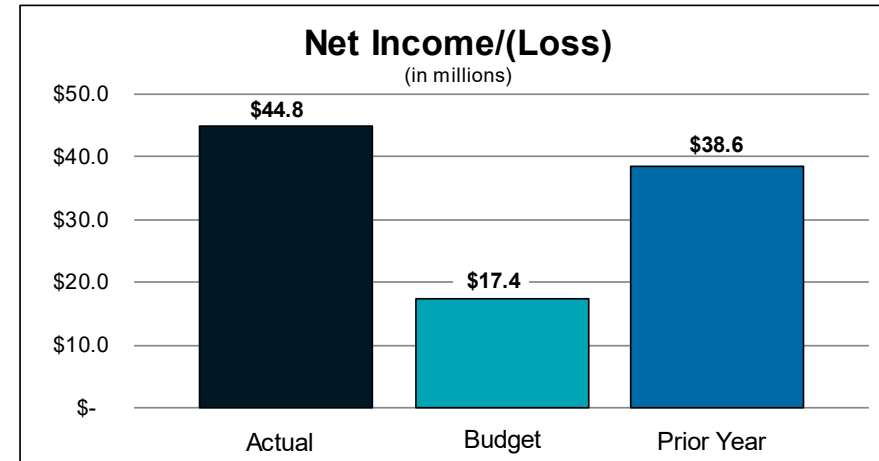
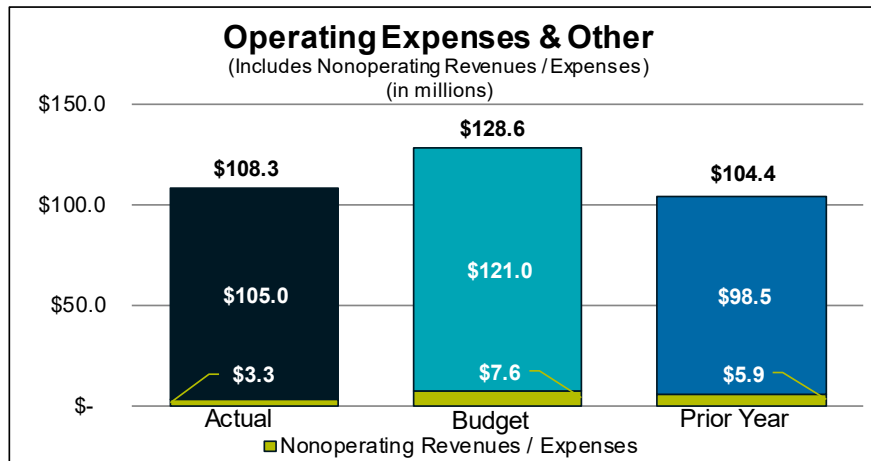
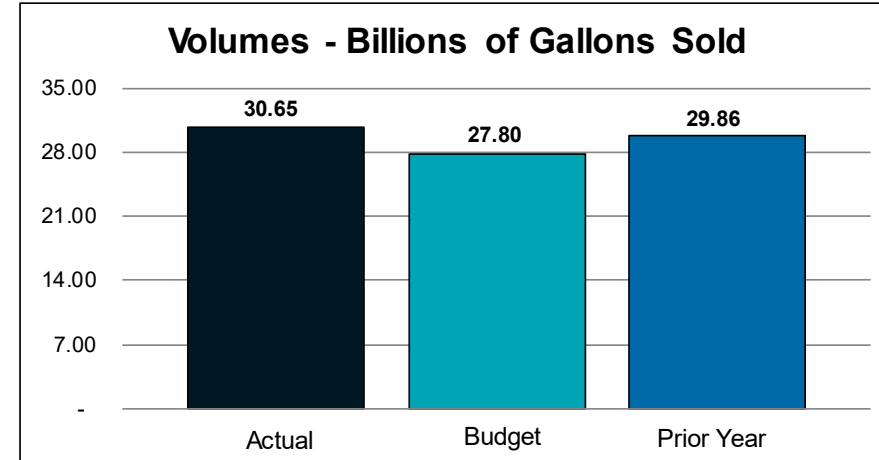
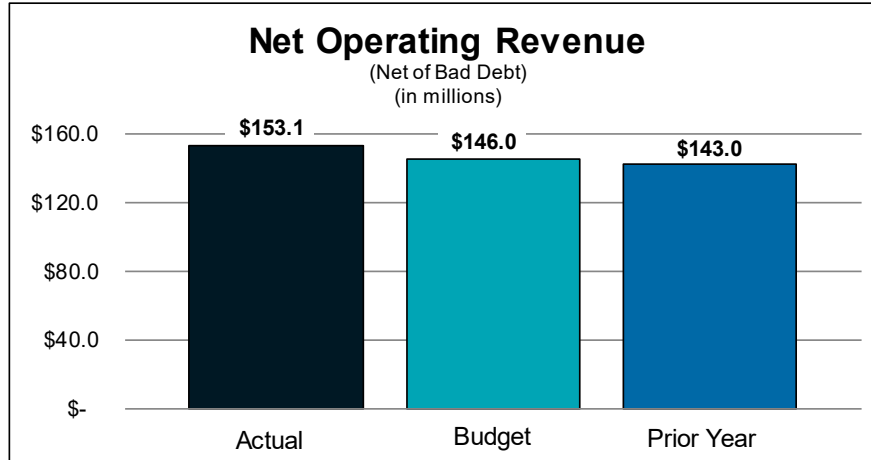
\$ (0.1)

Net Income:

• November's net loss of \$0.6 million was favorable to prior year by \$0.7 million.

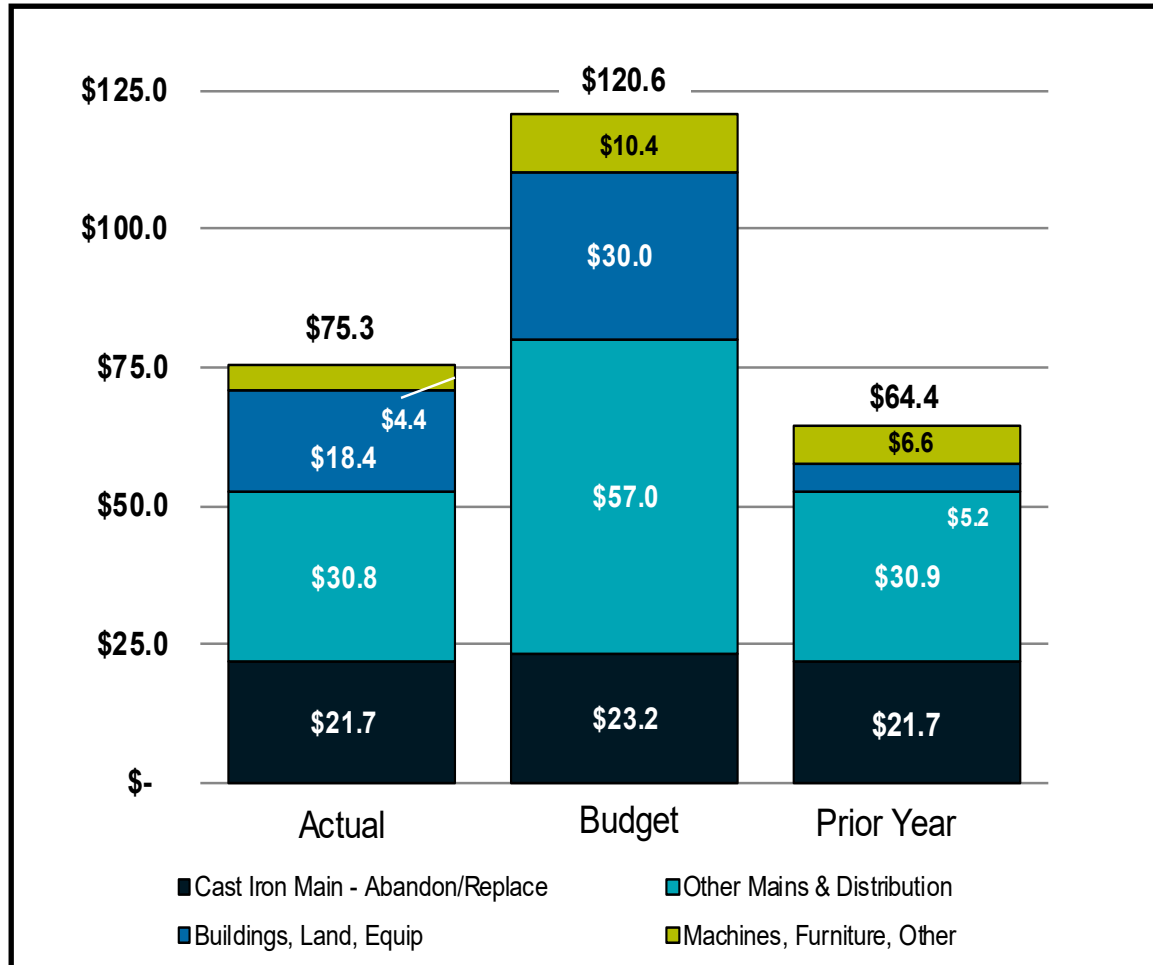
WATER OPERATIONS

YEAR-TO-DATE – NOVEMBER 2023



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE NOVEMBER 2023



- Year-to-date capital expenditures of \$75.3 million were \$45.3 million less than budget, as follows:

	Millions Over (Under) Budget
Platte South - Administration Building Design & Construction (delayed to 2024)	\$ (2.4)
Land acquisition for SW Reservoir (timing)	\$ (1.5)
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ (1.4)
Platte South - New Electrical Building Design (delayed to 2024)	\$ (1.3)
Platte South - New Vertical Wells Design & Construction (delayed to 2024)	\$ (1.3)
Platte West - Lime Grit Removal Installation (timing)	\$ (1.0)
Platte West - Boiler Upgrades (timing)	\$ (0.8)
Florence - Primary Basin Cathodic Protection (timing)	\$ (0.6)
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	\$ (1.1)
Mains-Cast Iron (timing)	\$ (1.5)
Mains - All other (timing of large development projects)	\$ (26.2)
Construction Machines (timing)	\$ (2.6)
All other, net	\$ (3.4)
Total	\$ (45.3)

CASH POSITION – WATER DEPARTMENT

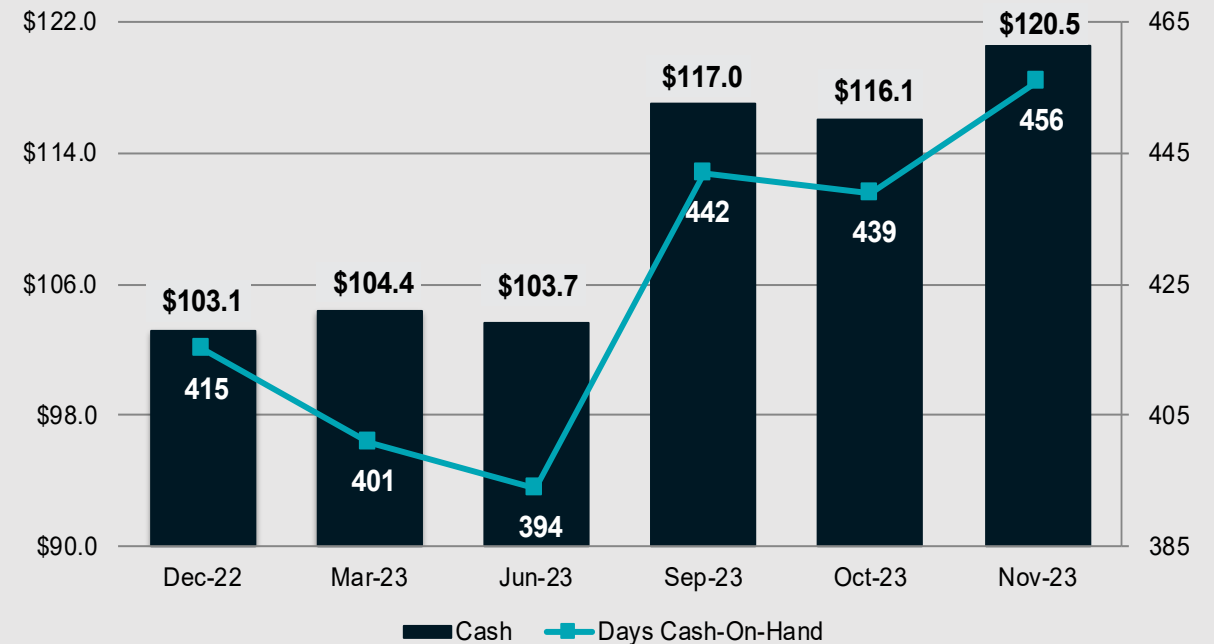
NOVEMBER 30, 2023

- Cash and restricted funds totaled \$168.9 million; unrestricted cash totaled \$120.5 million, as depicted below:

(\$ in millions)	12/31/2022	11/30/2023	Change
Cash Per Balance Sheet	\$ 167.4	\$ 168.9	\$ 1.5
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 58.4	\$ 42.2	\$ (16.2)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.7	\$ 2.9	\$ 0.2
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	\$ 48.4	\$ (15.9)
Unrestricted Cash	\$ 103.1	\$ 120.5	\$ 17.4
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.7	\$ 4.5	\$ (3.3)
Sewer Fees Collected but not Remitted	\$ 18.0	\$ 18.0	\$ -
Customer Advances for Construction*	\$ 29.6	\$ 46.1	\$ 16.5
WIR Funds Collected but not Expended	\$ 33.3	\$ 34.0	\$ 0.7
Cash Reserves	\$ 14.5	\$ 17.9	\$ 3.4
Days Cash on Hand (Unrestricted Cash)	415	456	41
Cash Required to meet 180 Day Goal	\$ 44.8	\$ 47.6	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 58.3	\$ 72.9	

Water - Unrestricted Cash

(\$ in millions)

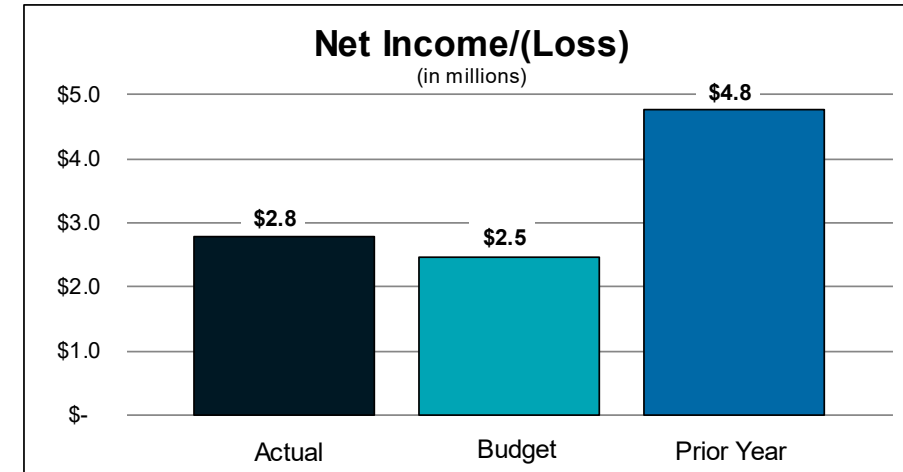
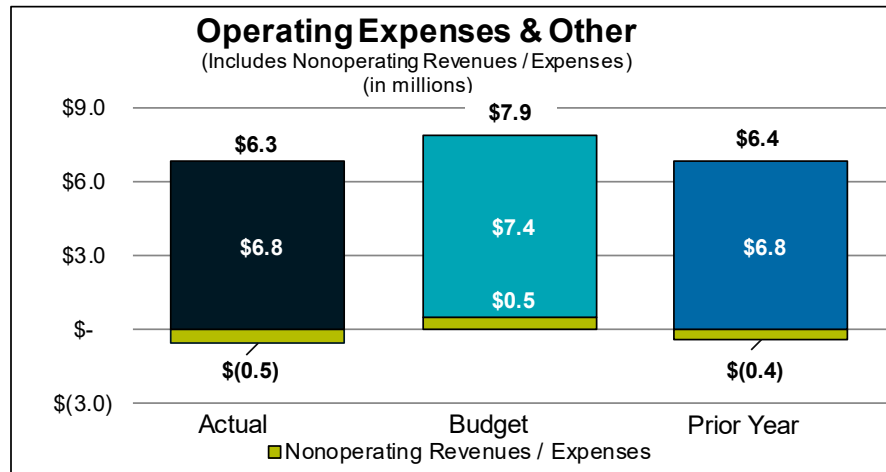
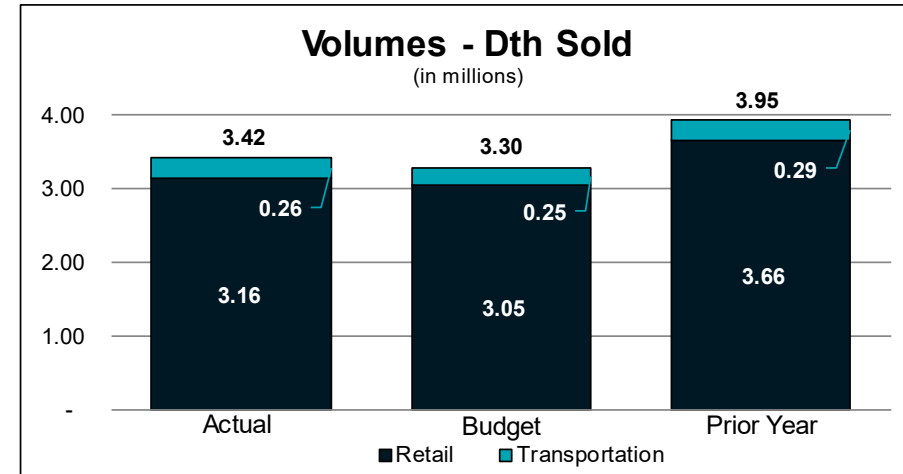
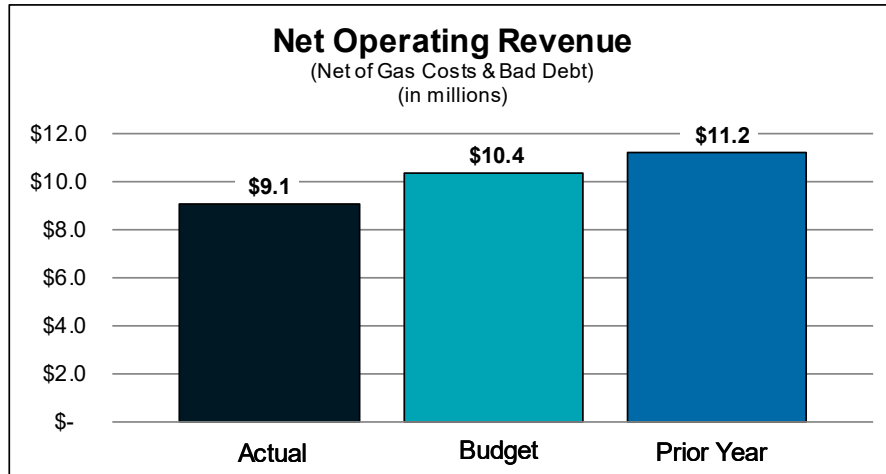


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On November 30, 2023, \$16.7 million has been expended from Cash Reserves for work-in-progress.

**Cash Reserves as of November 30, 2023 were negatively impacted by \$1.7 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in December 2023. (There is a one-month lag between incurring costs and reimbursement.)

GAS OPERATIONS

CURRENT MONTH – NOVEMBER 2023



GAS OPERATIONS – EXECUTIVE SUMMARY

NOVEMBER 2023 vs. BUDGET

Revenue:

- November Gas net revenues of \$9.1 million were unfavorable to budget by \$1.3 million, or 12.4%, as follows:

- Decreased net sales revenue, despite volumes that were up 3.7% vs. budget, due to timing of unbilled revenue accruals and mix amongst various customer types

Millions

\$ (1.0)

- All other non-volume related

\$ (0.3)

Volumes:

- November Gas volumes were favorable to budget by 3.7%, primarily due to higher volumes associated with electric generation

Operating Expenses & Other:

- November operating and other expenses of \$6.3 million were favorable to budget by \$1.6 million, or 20.4%, as follows:

- Increased earnings on invested cash balances due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields

\$ 1.2

- Decreased Depreciation & Amortization expense (capital spending is \$17.8 million below budget through November)

\$ 0.5

- Decreased bond interest expense due to timing of issuance of 2023 Gas Revenue Bonds (interest expense to begin in December, budgeted in November)

\$ 0.3

- Decreased Distribution Maintenance expense due to lower labor for gas service and main maintenance

\$ 0.3

- Increased bond issuance costs due to timing of issuance of 2023 Gas Revenue Bonds (budgeted in October, but issued in November)

\$ (0.4)

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

\$ (0.4)

- All other, net

\$ 0.1

Net Income:

- November's net income of \$2.8 million was \$0.3 million favorable to budget

GAS OPERATIONS – EXECUTIVE SUMMARY

NOVEMBER 2023 vs. PRIOR YEAR

Revenue:

	<u>Millions</u>
• November Gas net revenues of \$9.1 million were unfavorable to prior year by \$2.1 million, or 19.1%, as follows:	
• Decreased net gas sales revenue due to lower volumes of 13.4% vs. prior year partially offset with the impact of the January 2, 2023 rate increase (2.5% increase to the Margin component of rates)	\$ (2.2)
• Increased Gas Infrastructure Replacement fee revenue primarily due to the rate increase effective January 2, 2023 (\$0.50 per month increase for Residential customers - from \$3.00 per month to \$3.50 per month, with a like percentage increase for all customer classes)	\$ 0.2
• All other non-volume related	\$ (0.1)

Volumes:

- November Gas volumes were unfavorable to prior year by 13.4%

Operating Expenses & Other:

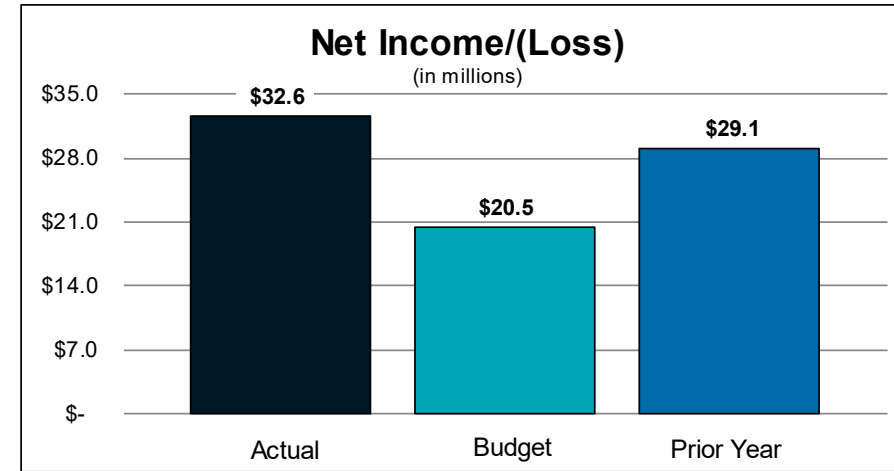
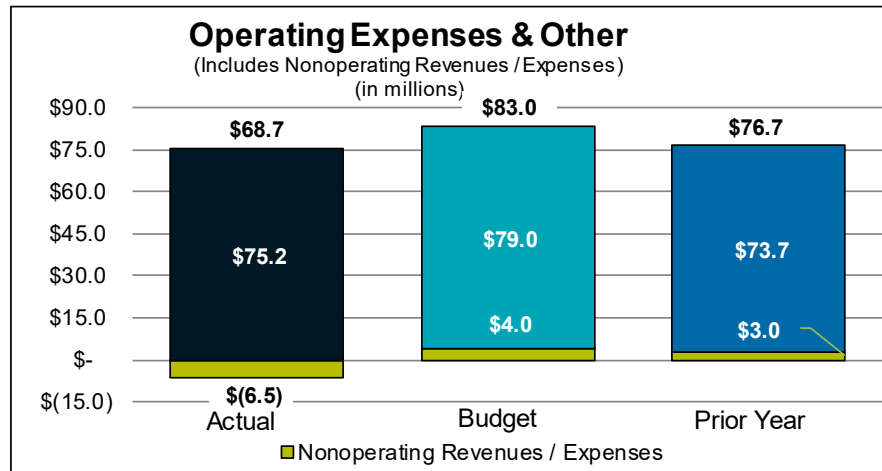
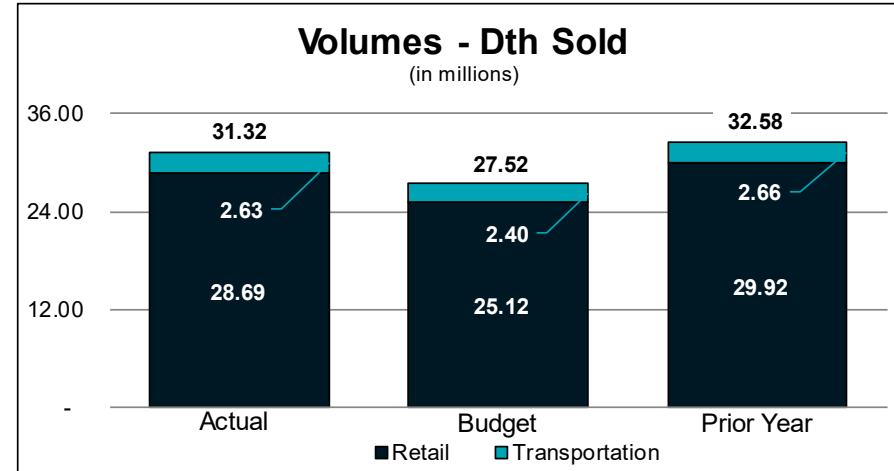
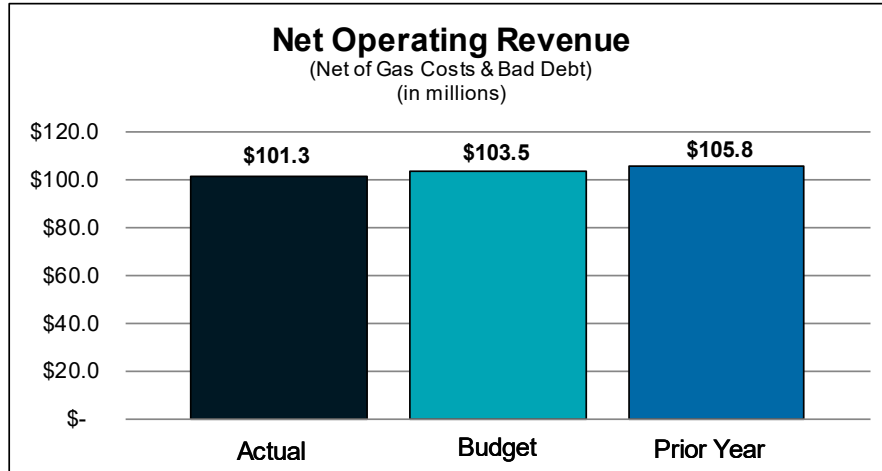
• November operating and other expenses of \$6.3 million was favorable to prior year by \$0.1 million, or 2.8%, as follows:	
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Gas Revenue Bonds and higher yields	\$ 0.5
• Increased bond issuance costs due to the issuance of 2023 Gas Revenue Bonds	\$ (0.4)

Net Income:

- November's net income of \$2.8 million was \$2.0 million unfavorable to prior year

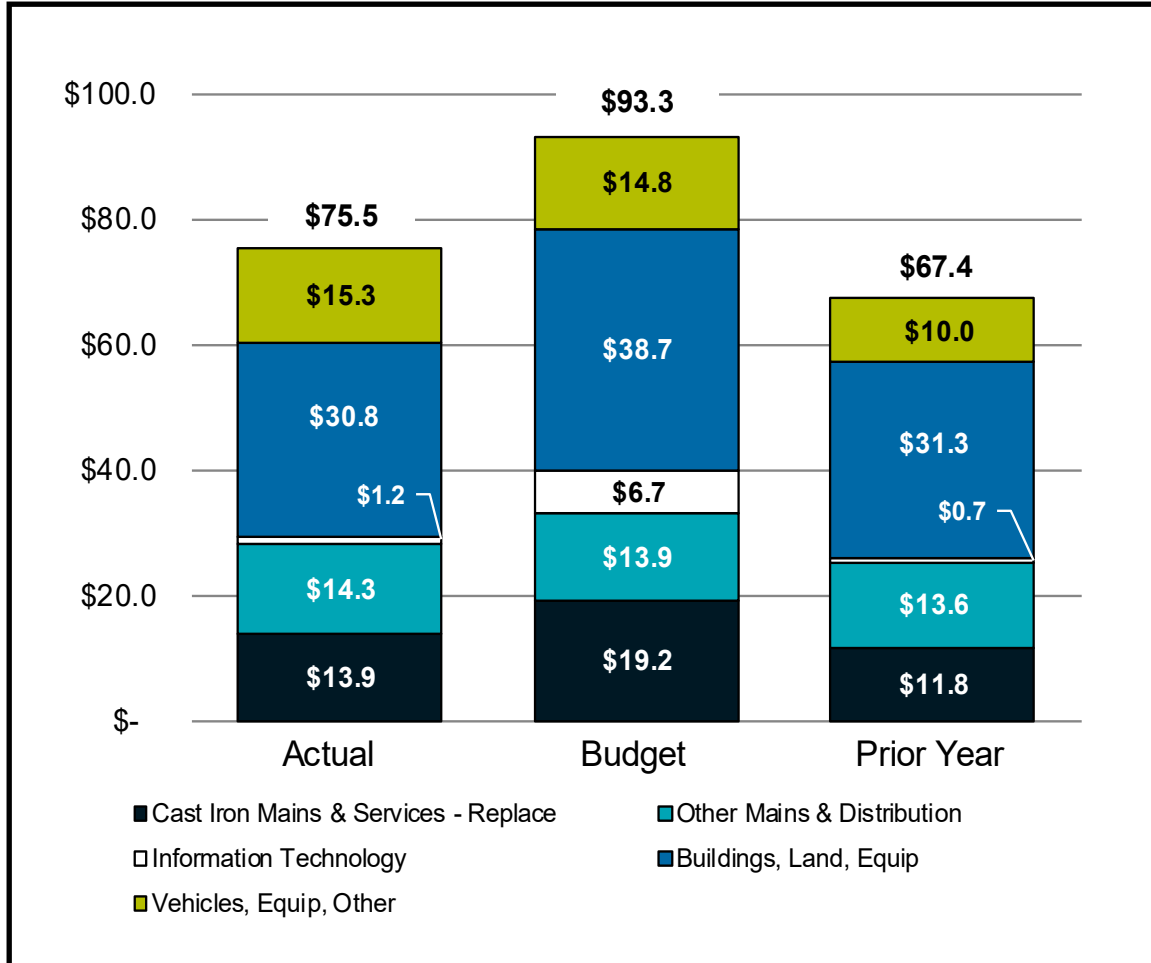
GAS OPERATIONS

YEAR-TO-DATE – NOVEMBER 2023



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE NOVEMBER 2023



• Year-to-date capital expenditures of \$75.5 million were \$17.8 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ (6.3)
Buildings, Land and Equipment - New Construction Center (delayed to 2024)	\$ (5.8)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (delayed to 2024)	\$ (2.8)
Buildings, Land and Equipment - LNG Vaporization Expansion	\$ 6.7
Buildings, Land and Equipment - District Roof Replacements (timing)	\$ 1.3
Buildings, Land and Equipment - All Other	\$ (1.0)
Information Technology - Digital Platform Modernization (delayed to 2024)	\$ (5.0)
Information Technology - Network Lifecycle Refresh (timing)	\$ (0.2)
Information Technology - SAP Invoice Redesign (timing)	\$ (0.2)
Information Technology - GEF Implementation	\$ 0.2
Information Technology - All other	\$ (0.3)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (5.3)
Mains - Other Mains & Distribution	\$ 0.4
Motor Vehicles (timing)	\$ (3.4)
All Other-Misc.	\$ 3.9
Total	\$ (17.8)

CASH POSITION – GAS DEPARTMENT

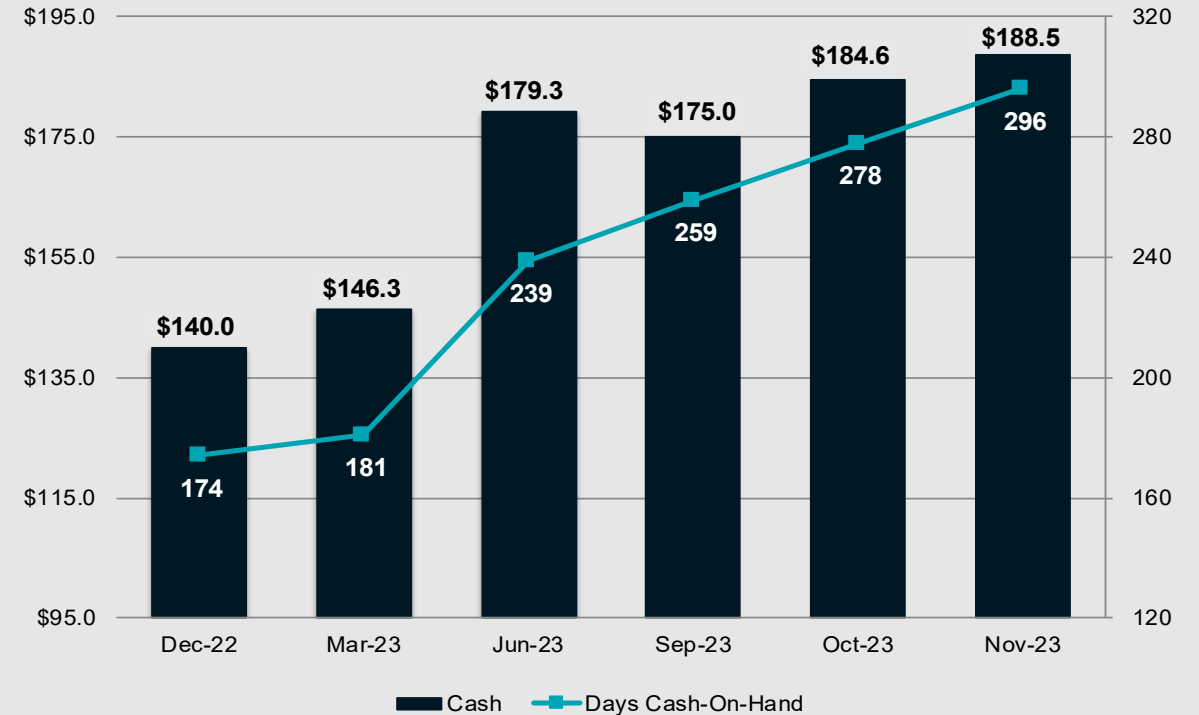
NOVEMBER 30, 2023

- Cash and restricted funds totaled \$308.5 million; unrestricted cash totaled \$188.5 million, as depicted below:

(\$ Millions)	12/31/2022	11/30/2023	Change
Cash per Balance Sheet	\$ 216.3	\$ 308.5	\$ 92.3
Less Restricted Cash:			
2023 Bond Project Funds (Proceeds Remaining)	\$ -	\$ 88.9	\$ 88.9
2022 Bond Project Funds (Proceeds Remaining)	\$ 75.4	\$ 30.6	\$ (44.8)
2023 Bond Closing Funds (Additional Issuance Cost)	\$ -	\$ 0.4	\$ 0.4
Bond Sinking Fund-2018 bonds (To pay interest & principal payments)	\$ 0.9	\$ 0.1	\$ (0.8)
Subtotal Restricted Cash	\$ 76.3	\$ 120.0	\$ 43.7
Unrestricted Cash	\$ 140.0	\$ 188.5	\$ 48.5
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 21.5	\$ 29.9	\$ 8.4
Customer Advances for Construction	\$ 0.2	\$ 0.3	\$ 0.1
Cash Reserves	\$ 118.3	\$ 158.3	\$ 40.0
Days Cash on Hand (Unrestricted Cash)	174	296	122
Cash Required to meet 180 Day Goal	\$ 144.6	\$ 114.8	

Gas - Unrestricted Cash

(\$ in millions)

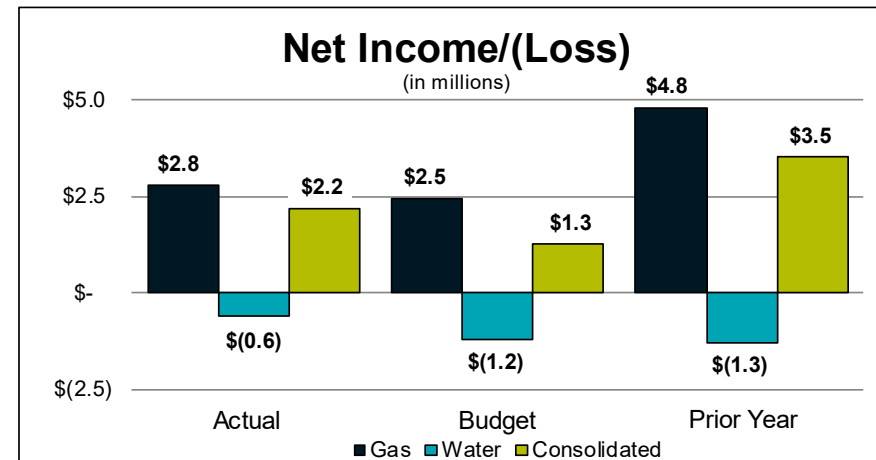
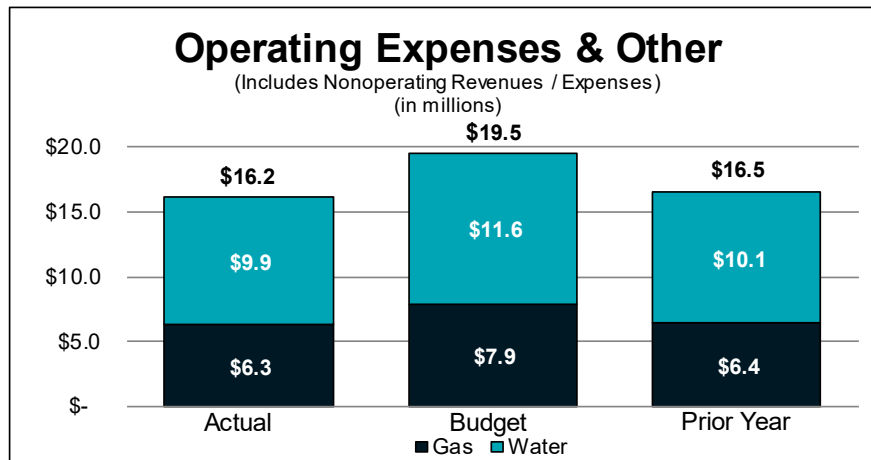
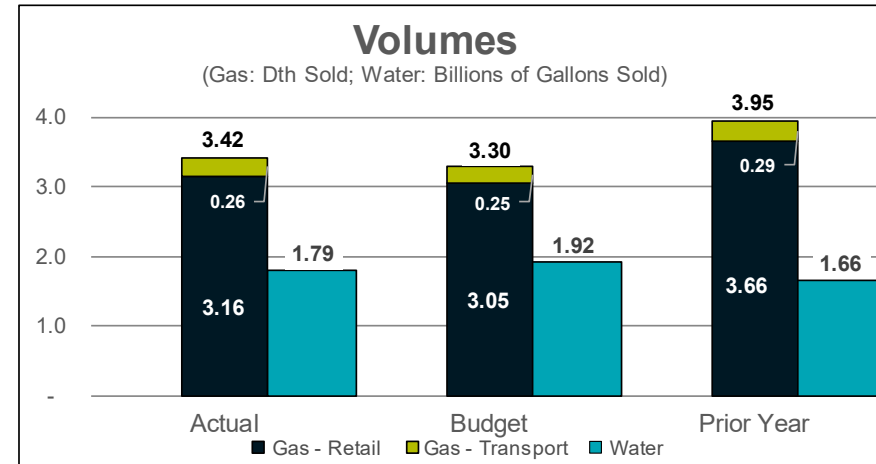
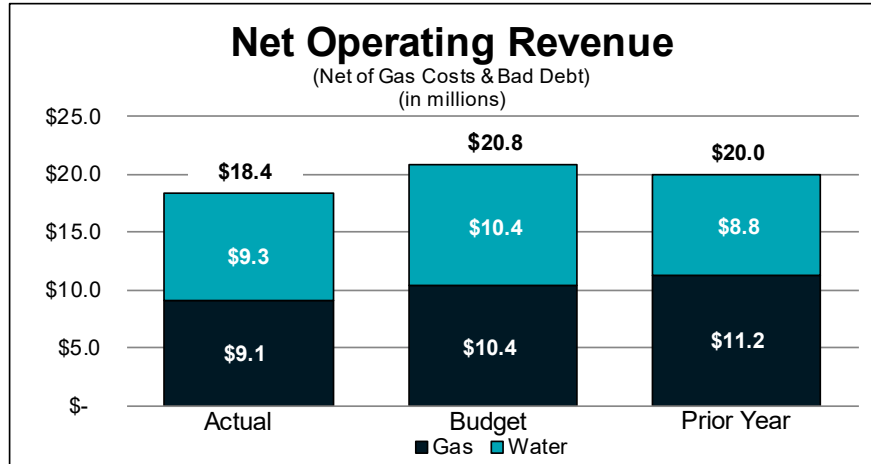


*Cash Reserves were negatively impacted by \$6.2 million due to the fact that the cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

**Cash Reserves as of November 30, 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 December 2023. (There is a one-month lag between incurring costs and reimbursement.)

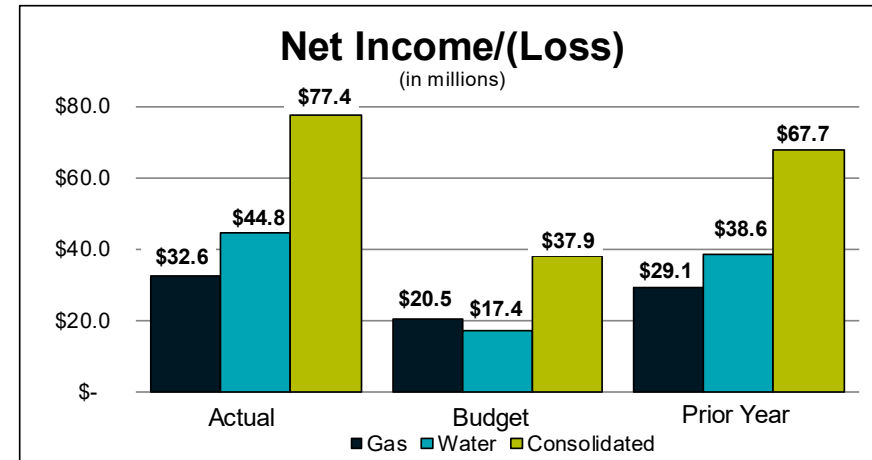
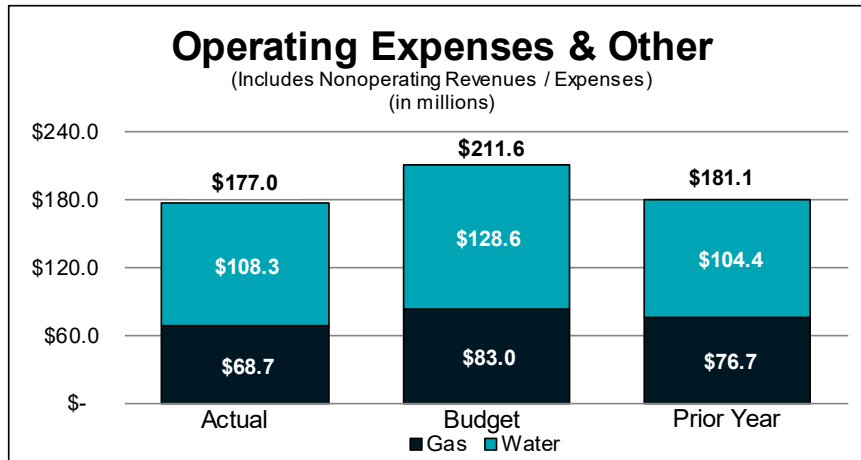
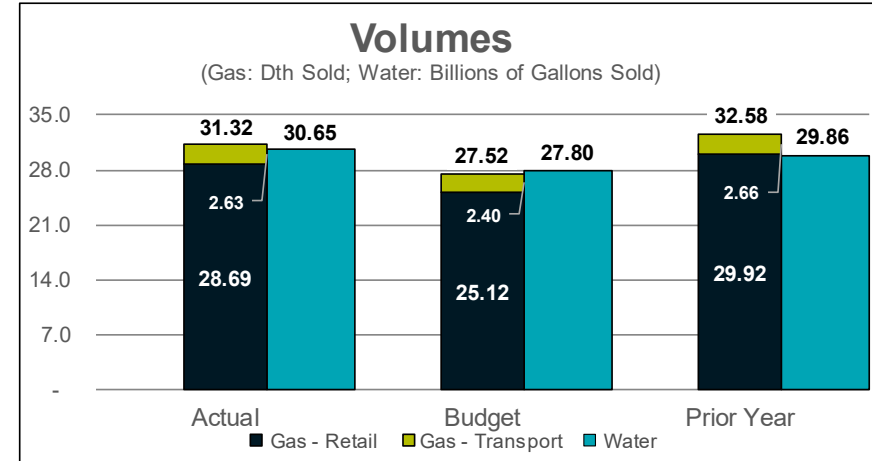
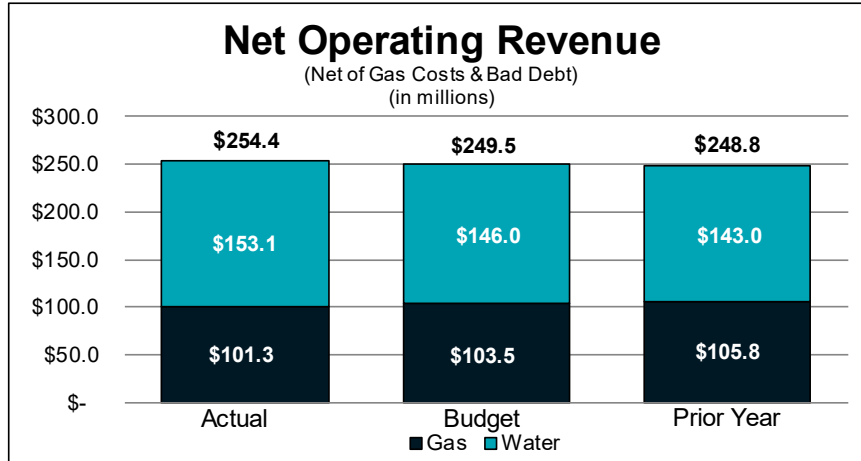
GAS & WATER COMBINED

CURRENT MONTH – NOVEMBER 2023



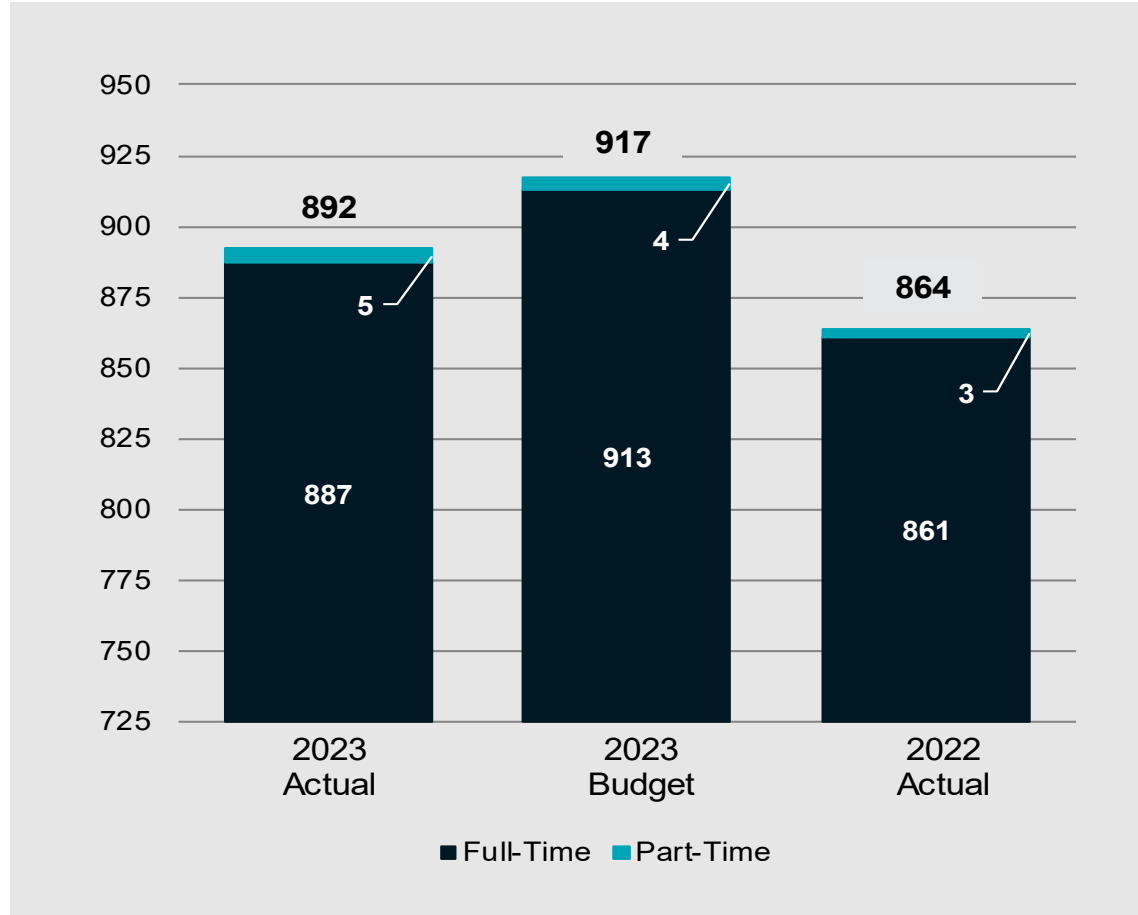
GAS & WATER COMBINED

YEAR-TO-DATE – NOVEMBER 2023



PERSONNEL

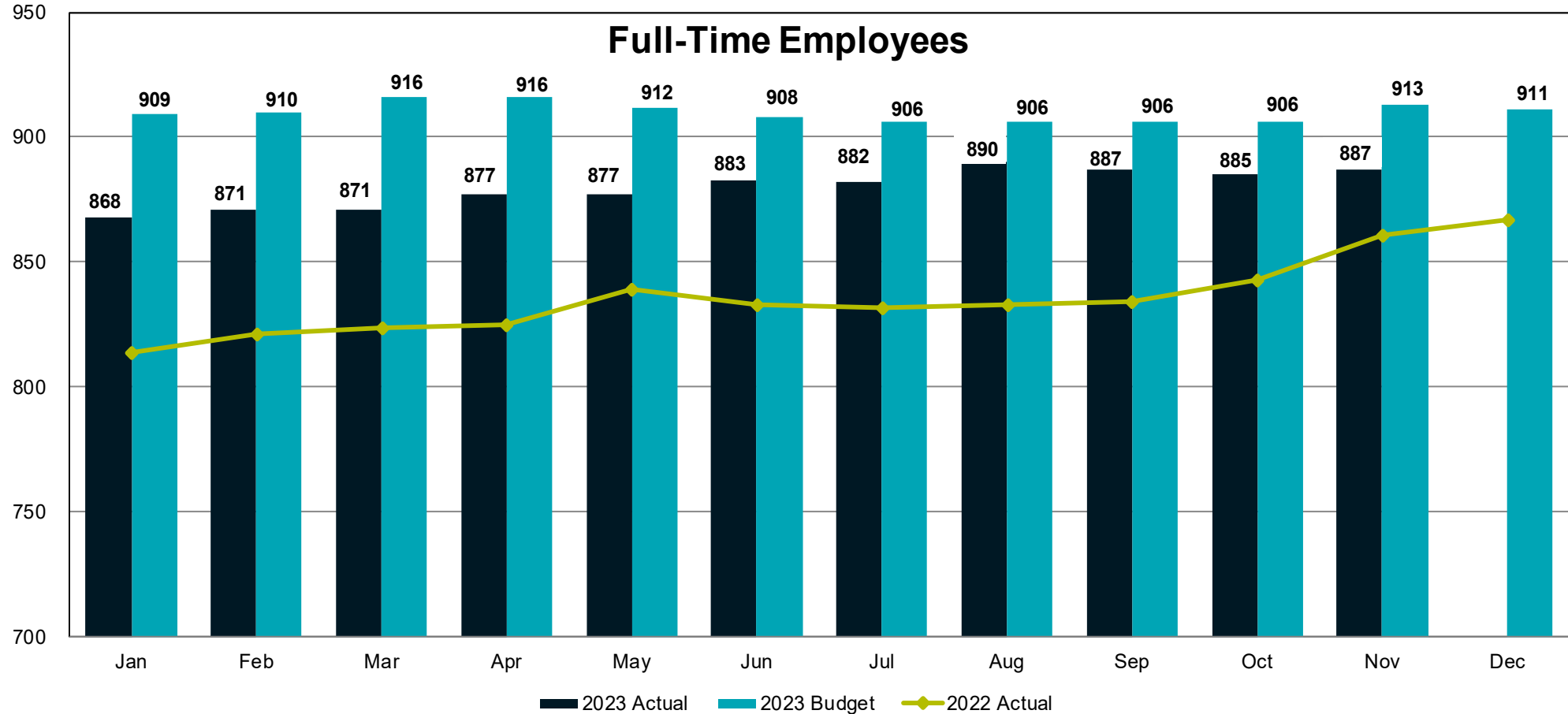
AS OF NOVEMBER 30, 2023 GAS & WATER COMBINED



- The active payroll for November was \$7.2 million, compared with \$7.2 million in budget and \$6.6 million in prior year.
- At November 30th, there were 887 regular full-time employees, compared with 913 in budget and 861 at November 30, 2022.
- At November 30th, there were 5 regular part-time employees, compared with 4 in budget and 3 at November 30, 2022.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

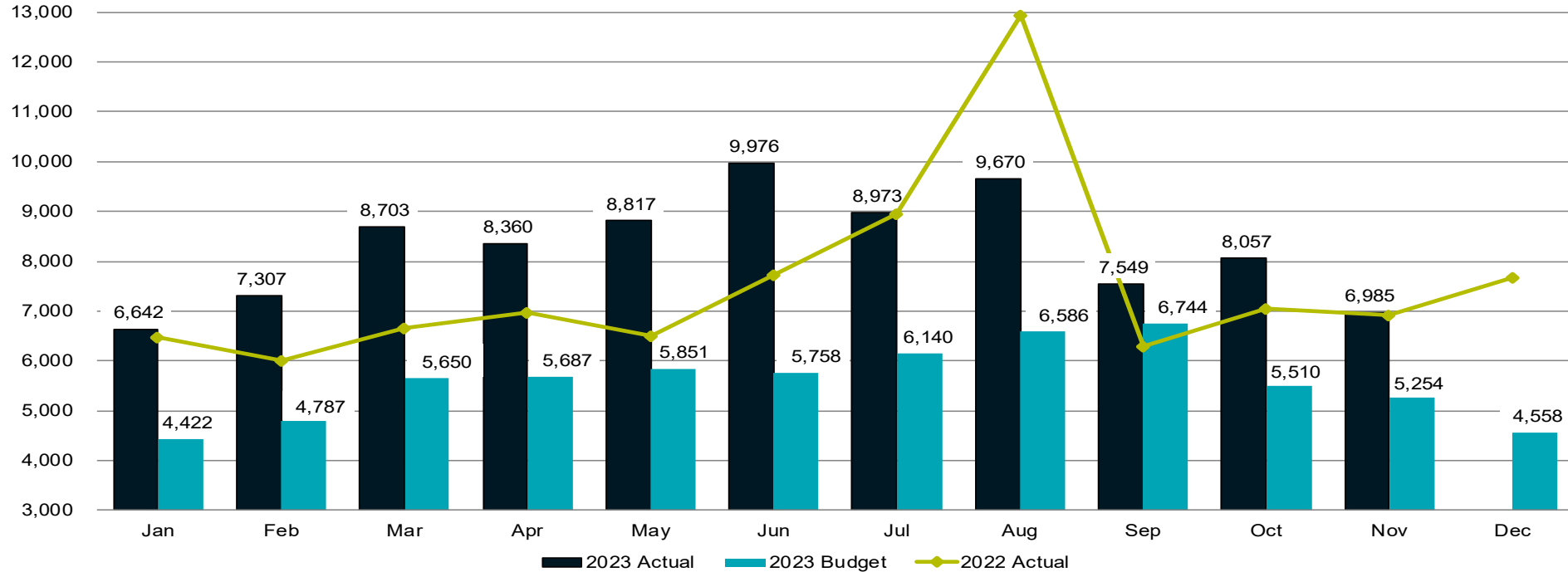
PERSONNEL TREND

THROUGH NOVEMBER 2023
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH NOVEMBER 2023 (GAS & WATER COMBINED)



Month of November

	2023 Actual	2023 Budget	2022 Actual	vs. Budget	vs. 2022
Overtime Hours	6,984.8	5,254.0	6,907.0	(1,730.8)	(77.8)
Overtime Dollars	\$ 423,479	\$ 390,793	\$ 405,150	\$ (32,686)	\$ (18,329)

Year-To-Date November

	2023 Actual	2023 Budget	2022 Actual	Favorable/(Unfavorable) vs. Budget	vs. 2022
Overtime Hours	91,037.5	62,389.0	82,499.0	(28,648.5)	(8,538.5)
Overtime Dollars	\$ 5,408,547	\$ 4,115,194	\$ 4,463,652	\$ (1,293,353)	\$ (944,895)

OVERTIME HOURS TREND (continued)

NOVEMBER 2023 (GAS & WATER COMBINED)

Overtime hours for the month totaled 6,984.8 as compared with 5,254.0 in budget and 6,907.0 in prior year. Overtime hours were 1,730.8 greater than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Safety, Security & Locating (1)	(900.5)
Construction (2)	(733.5)
Water Distribution (3)	(379.0)
Field Service (4)	159.0
Florence (5)	114.5
All other, net	8.7
	<u>(1,730.8)</u>

- (1) Increased overtime hours in Locating primarily due to a higher number of tickets than anticipated
- (2) Increased overtime due to favorable weather conditions driving increased subdivision development work requiring weekend hours for new gas mains and residential service installations and projects requiring night/weekend shutdown to avoid significant customer impacts
- (3) Increased overtime driven by favorable weather conditions allowing increase in water maintenance and relocation
- (4) Decreased overtime reductions in water taps, emergency locates, and gas fitting change-overs
- (5) Decreased overtime driven by plant outage at Florence for planned maintenance

METROPOLITAN

UTILITIES DISTRICT

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

	Current Month			Current Month				November Year to Date			November Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		November 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	\$ 7,571,891	\$ 8,585,341	\$ 7,148,204	(11.80)%	\$ (1,013,450)	5.93 %	\$ 423,687	\$ 133,634,718	\$ 125,936,985	\$ 125,102,791	6.11 %	\$ 7,697,733	6.82 %	\$ 8,531,928
Infrastructure charge	1,423,035	1,440,117	1,296,422	(1.19)%	(17,082)	9.77 %	126,613	15,772,011	15,810,354	13,974,933	(.24)%	(38,343)	12.86 %	1,797,079
Other	314,471	409,904	348,859	(23.28)%	(95,433)	(9.86)%	(34,388)	3,680,349	4,253,675	3,905,609	(13.48)%	(573,326)	(5.77)%	(225,260)
Total revenues	9,309,398	10,435,362	8,793,485	(10.79)%	(1,125,965)	5.87 %	515,912	153,087,079	146,001,014	142,983,333	4.85 %	7,086,065	7.07 %	10,103,746
Revenue Deductions														
Operating & Maintenance	8,128,442	8,777,222	8,083,392	(7.39)%	(648,780)	.56 %	45,050	87,615,616	96,415,624	81,617,310	(9.13)%	(8,800,008)	7.35 %	5,998,306
Other	1,522,778	2,199,333	1,488,218	(30.76)%	(676,555)	2.32 %	34,559	17,426,412	24,554,198	16,908,330	(29.03)%	(7,127,786)	3.06 %	518,082
Total expenses	9,651,220	10,976,555	9,571,611	(12.07)%	(1,325,335)	.83 %	79,610	105,042,029	120,969,822	98,525,640	(13.17)%	(15,927,793)	6.61 %	6,516,388
Other Expense (Income)	267,164	695,784	499,614	(61.60)%	(428,620)	(46.53)%	(232,450)	3,269,620	7,661,428	5,901,743	(57.32)%	(4,391,807)	(44.60)%	(2,632,123)
Net Income (Loss)	\$ (608,987)	\$ (1,236,977)	\$ (1,277,739)	(50.77)%	\$ 627,990	(52.34)%	\$ 668,753	\$ 44,775,430	\$ 17,369,764	\$ 38,555,949	157.78 %	\$ 27,405,665	16.13 %	\$ 6,219,481
Thousands of gallons sold	1,794,120	1,917,030	1,664,508	(6.41)%	(122,910)	7.79 %	129,612	30,652,195	27,795,710	29,859,299	10.28 %	2,856,485	2.66 %	792,896
Number of customers	227,241	226,629	224,880	.27 %	612	1.05 %	2,361							
Plant Additions & Replacements	\$ 7,334,340	\$ 10,471,500	\$ 6,150,328	(29.96)%	\$ (3,137,160)	19.25 %	\$ 1,184,012	\$ 75,329,320	\$ 120,627,337	\$ 64,391,671	(37.55)%	\$ (45,298,018)	16.99 %	\$ 10,937,649

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

	Current Month								November Year to Date					
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		November Year to Date			Variance Vs. Budget		Variance Vs. Prior Year	
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Gas Sales	\$ 20,310,621	\$ 25,646,734	\$ 32,270,970	(20.81)%	\$ (5,336,113)	(37.06)%	\$ (11,960,349)	\$ 213,121,510	232,891,596	\$ 279,292,071	(8.49)%	\$ (19,770,086)	(23.69)%	\$ (66,170,562)
(Over)/under gas recovery	(361,211)	-	(1,048,691)		(361,211)	(65.56)%	687,480	(2,156,926)	-	(1,712,514)		(2,156,926)	25.95 %	(444,412)
Infrastructure charge	1,300,409	1,321,568	1,140,722	(1.60)%	(21,159)	14.00 %	159,687	14,403,063	14,476,272	12,348,942	(.51)%	(73,209)	16.63 %	2,054,121
Other	182,660	403,533	308,414	(54.73)%	(220,873)	(40.77)%	(125,753)	4,426,477	4,271,546	5,150,185	3.63 %	154,930	(14.05)%	(723,709)
Total revenues, net	21,432,479	27,371,835	32,671,414	(21.70)%	(5,939,357)	(34.40)%	(11,238,936)	229,794,123	251,639,414	295,078,685	(8.68)%	(21,845,291)	(22.12)%	(65,284,562)
Less: Natural gas purchased for resale	12,347,208	17,004,473	21,435,539	(27.39)%	(4,657,264)	(42.40)%	(9,088,331)	133,526,419	155,403,950	190,388,634	(14.08)%	(21,877,531)	(29.87)%	(56,862,215)
CPEP Rebates	-	-	-		-		-	(5,015,253)	(7,271,598)	(1,076,945)	(31.03)%	2,256,345		(3,938,308)
Operating revenues, net of gas cost	9,085,270	10,367,363	11,235,875	(12.37)%	(1,282,092)	(19.14)%	(2,150,605)	101,282,957	103,507,062	105,766,996	(2.15)%	(2,224,105)	(4.24)%	(4,484,038)
Revenue Deductions														
Operating & Maintenance	4,911,066	5,104,487	4,925,225	(3.79)%	(193,421)	(.29)%	(14,158)	53,099,816	55,372,593	51,996,372	(4.10)%	(2,272,777)	2.12 %	1,103,444
Other	1,899,866	2,269,967	1,960,740	(16.30)%	(370,101)	(3.10)%	(60,874)	22,107,599	23,667,779	21,670,259	(6.59)%	(1,560,180)	2.02 %	437,340
Total operating expenses	6,810,932	7,374,454	6,885,964	(7.64)%	(563,522)	(1.09)%	(75,032)	75,207,415	79,040,372	73,666,631	(4.85)%	(3,832,957)	2.09 %	1,540,784
Other expense (income)	(522,747)	520,836	(413,742)	(200.37)%	(1,043,583)	(26.35)%	(109,005)	(6,539,414)	3,989,265	2,953,680	(263.93)%	(10,528,679)	(321.40)%	(9,493,094)
Net Income (Loss)	\$ 2,797,085	\$ 2,472,072	\$ 4,763,652	13.15 %	325,013	(41.28)%	(1,966,568)	\$ 32,614,957	\$ 20,477,425	\$ 29,146,685	59.27 %	12,137,531	11.90 %	3,468,272
Total Retail Sales Adjusted for Unbilled Sales	3,159,568	3,048,050	3,665,238	3.66 %	111,518	(13.80)%	(505,670)	28,687,804	25,118,480	29,920,469	14.21 %	3,569,324	(4.12)%	(1,232,665)
Total Transportation Sales	260,367	249,662	285,557	4.29 %	10,705	(8.82)%	(25,190)	2,632,453	2,399,413	2,656,229	9.71 %	233,040	(.90)%	(23,776)
Total Sales Adjusted for Unbilled Sales	3,419,935	3,297,712	3,950,795	3.71 %	122,223	(13.44)%	(530,860)	31,320,257	27,517,893	32,576,698	13.82 %	3,802,364	(3.86)%	(1,256,441)
Heating degree days	682	771	816	(11.54)%	(89)	(16.42)%	(134)	4,485	4,828	4,884	(7.10)%	(343)	(8.17)%	(399)
Number of customers	240,733	241,917	239,156	-0.49%	(1,184)	.66 %	1,577							
Plant Additions & Replacements	\$ 8,945,834	\$ 7,947,098	\$ 5,452,688	12.57 %	998,736	64.06 %	\$ 3,493,146	\$ 75,472,326	\$ 93,272,205	\$ 67,449,519	(19.08)%	\$ (17,799,879)	11.89 %	\$ 8,022,807

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	Actual 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	1,423,035	1,440,468	\$17,212,479	\$213,618,805
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	689,734	649,240	\$14,496,003	\$54,000,969
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	1,215,997	867,457	\$22,600,606	\$182,095,657
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	47,815	58,513	\$947,054	\$6,346,162
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	643,451	656,297	\$6,333,632	\$41,048,330
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	61,569	41,375	\$551,329	\$2,312,901
Water Main Condition Assessment***	\$1,200,905	(174,766)	176,635	0	(1,318)	0	0	0	(35,323)	6,362	3,578	91,095	58	\$66,319	\$1,267,224
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	2,059,927	1,623,698	30,498,940	233,070,274
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	\$52,842	\$466,010	\$1,209,543	\$34,478,801
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	34,012,791	34,478,801		
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	Budget YTD ACT/EST	Projected 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	\$1,300,409	\$1,320,314	\$15,723,376	\$206,922,641
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	29,121,514	27,227,378		
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	134,304.12	205,905.11	\$	1,399,907	\$1,212,964
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	362,982	1,023,853	\$7,826,042	\$122,913,096
Abandonments - approximate	\$15,762,976	45,799	21,383	4	(871,308)	8,860	(83,531)	14,002	120,946	70,214	223,961	211,300	500,000	\$261,629	\$16,024,606
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	834,471	729,600	\$7,832,503	\$98,880,178
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	187,529	261,016	\$1,895,798	\$24,849,068
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	1,596,282	2,514,469	\$17,815,972	\$263,358,178
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)	(\$295,873)	(\$1,194,156)	(\$2,092,596)	(\$56,592,744)
LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)	(54,500,149)	(54,029,382)	(54,294,504)	(53,134,756)	(52,905,163)	(52,694,019)	(53,497,252)	(53,024,097)	(54,049,709)	(54,333,840)	(55,102,716)	(55,398,589)	(56,592,744)		
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	1,596,282	19,643,635	
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	1,596,282	19,643,635	\$68,956,528
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	189,291	187,161	\$2,263,479	\$11,972,347
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	314,132	310,957	\$3,757,379	\$6,718,675
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)	(6,231,246)	(6,327,237)		(6,327,237)
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 ELEVEN MONTHS ENDING NOVEMBER 30, 2023 AND 2022**

**A-12a
NOVEMBER 2023**

	Month of November			Eleven Months Ending November		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ 139,156	\$ 137,847	\$ 133,164	\$ 1,709,139	\$ 1,508,698	\$ 1,486,131
Top level reductions	0	(223,130)	0	0	(2,380,518)	0
	<u>139,156</u>	<u>(85,283)</u>	<u>133,164</u>	<u>1,709,139</u>	<u>(871,820)</u>	<u>1,486,131</u>
Law	98,438	91,532	89,575	970,060	994,383	920,268
Human Resources - Vice President - Savine	106,373	100,359	88,017	1,089,901	1,079,335	961,351
Senior Vice President - Mendenhall	204,811	191,891	177,592	2,059,961	2,073,718	1,881,619
Safety, Security & Locating	341,509	304,097	290,363	3,863,278	3,417,519	3,253,459
Vice President - Hunter	341,509	304,097	290,363	3,863,278	3,417,519	3,253,459
Purchasing	57,936	62,854	61,477	683,930	679,856	634,179
Meter Services	216,893	235,467	207,966	2,316,087	2,509,282	2,055,876
Stores	101,033	97,966	93,136	1,065,663	1,079,020	949,870
Facilities Management	80,454	83,770	74,720	920,821	922,165	771,212
Vice President - Zellars	456,316	480,058	437,299	4,986,501	5,190,323	4,411,137
Field Services Administration	180,216	195,621	193,685	2,054,213	2,130,626	1,959,162
Field Services	817,530	827,064	742,796	8,312,988	8,247,210	7,838,771
Transportation	112,398	128,023	97,184	1,164,783	1,348,916	1,085,418
Transportation Office	69,882	76,933	69,238	784,890	851,579	738,390
Vice President - Melville	1,180,026	1,227,642	1,102,903	12,316,874	12,578,331	11,621,741
Senior Vice President - Ausdemore	1,977,851	2,011,796	1,830,565	21,166,653	21,186,173	19,286,337
Information Technology - Vice President - Pappalil	503,337	584,368	448,072	5,382,238	6,304,718	4,592,567
Business Development	111,516	114,055	91,987	1,214,686	1,241,299	993,021
Corporate Communications	64,505	67,313	71,924	694,213	728,997	841,698
Customer Service Administration	31,898	31,061	32,273	349,724	337,950	330,500
Customer Service	308,789	267,418	235,972	2,750,196	2,903,812	2,403,772
Customer Accounting	202,232	185,513	172,227	2,035,397	2,004,037	1,812,452
Branch Delivery	-	80,780	71,809	541,938	868,037	737,135
Customer Service	542,919	564,772	512,281	5,677,255	6,113,837	5,283,859
Vice President - Mueller	718,940	746,140	676,192	7,586,154	8,084,133	7,118,578
Senior Vice President - Lobsiger	1,222,277	1,330,508	1,124,264	12,968,392	14,388,851	11,711,145
Rates	22,542	21,439	20,878	245,234	233,792	226,476
Accounting	165,900	153,399	136,776	1,647,681	1,659,271	1,504,334
Senior Vice President - Myers	188,442	174,839	157,654	1,892,915	1,893,063	1,730,810
Gas Operations	60,363	53,518	47,161	607,774	579,708	415,482
Gas Production	167,404	167,281	168,364	1,917,896	1,851,466	1,655,916
Gas Systems Control	54,790	53,291	53,474	581,285	552,047	550,422
Gas Distribution	132,324	134,418	111,319	1,369,920	1,404,959	1,237,751
Vice President - Knight	414,881	408,507	380,318	4,476,875	4,388,180	3,859,571
Water Operations	41,000	26,868	28,063	353,940	290,137	275,375
Water Pumping - Florence	261,188	238,555	213,385	2,630,319	2,547,548	2,465,422
Maintenance	222,569	240,647	217,736	2,495,884	2,558,996	2,264,446
Water Distribution	328,236	306,362	267,007	3,195,996	3,258,318	2,782,734
Platte South	109,772	120,059	98,233	1,186,367	1,252,934	970,645
Platte West	124,925	138,009	127,117	1,372,164	1,471,795	1,350,570
Water Quality	74,656	82,388	62,635	806,801	873,276	746,625
Vice President - Hammond	1,162,346	1,152,889	1,014,176	12,041,471	12,253,005	10,855,817
Infrastructure Integrity	117,274	109,544	91,157	1,140,245	1,233,740	1,034,667
Engineering Administration	53,582	54,493	50,833	607,760	591,216	576,164
Plant Engineering	214,045	238,918	201,989	2,391,343	2,541,993	2,479,625
Engineering Design	245,422	276,902	238,043	2,589,459	2,980,036	2,615,600
Vice President - Niiya	630,323	679,855	582,022	6,728,807	7,346,985	6,706,056
Construction	1,305,666	1,350,034	1,163,134	14,139,077	14,316,397	11,816,744
Vice President - Schovanec	1,305,666	1,350,034	1,163,134	14,139,077	14,316,397	11,816,744
Senior Vice President - Melville	3,513,216	3,591,285	3,139,650	37,386,230	38,304,567	33,238,188
Total Payroll	<u>\$ 7,245,753</u>	<u>\$ 7,215,037</u>	<u>\$ 6,562,889</u>	<u>\$ 77,183,290</u>	<u>\$ 76,974,552</u>	<u>\$ 69,334,230</u>

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

**A-12b
NOVEMBER 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	-	-	-	-	-
	<u>6</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
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	-	-	34	-	-
Stores	14	-	-	14	-	-	15	-	-
Facilities Management	10	1	-	11	1	-	11	-	-
Vice President - Zellars	65	1	-	68	1	-	67	-	-
Field Services Administration	23	-	-	25	-	-	23	-	-
Field Services	99	-	-	98	-	-	92	-	-
Transportation	18	-	-	19	-	-	17	-	-
Transportation Office	8	-	-	10	-	-	9	-	-
Vice President - Melville	148	-	-	152	-	-	141	-	-
Senior Vice President - Ausdemore	251	1	-	254	1	-	243	-	1
Information Technology - Vice President - Pappali	47	-	2	57	-	4	47	-	2
Business Development	16	-	2	15	-	1	13	-	-
Corporate Communications	6	-	2	6	-	2	8	-	1
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	52	-	-	47	-	-	45	-	-
Customer Accounting	32	1	-	28	1	1	28	1	-
Branch Delivery	-	-	-	14	-	-	13	-	-
Customer Service	87	1	-	92	1	1	89	1	-
Vice President - Mueller	109	1	4	113	1	4	110	1	1
Senior Vice President - Lobsiger	156	1	6	170	1	8	157	1	3
Rates	2	-	-	2	-	-	2	-	-
Accounting	17	-	1	17	-	1	17	-	-
Senior Vice President - Myers	19	-	1	19	-	1	19	-	-
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	19	-	-	18	-	-	19	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	15	-	-	15	-	-	15	-	-
Vice President - Knight	44	-	-	43	-	-	44	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	33	-	-	32	-	-	29	-	-
Maintenance	29	-	-	29	-	-	28	-	-
Water Distribution	41	-	-	40	-	-	36	-	-
Platte South	13	1	-	14	1	-	13	1	-
Platte West	15	1	-	17	1	-	17	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Hammond	142	2	-	143	2	1	134	2	-
Infrastructure Integrity	14	-	3	14	-	3	13	-	-
Engineering Administration	4	-	-	4	-	-	4	-	-
Plant Engineering	27	-	1	28	-	1	25	-	-
Engineering Design	33	-	-	36	-	1	31	-	1
Vice President - Niiya	78	-	4	82	-	5	73	-	1
Construction	168	-	-	175	-	-	164	-	-
Vice President - Schovanec	168	-	-	175	-	-	164	-	-
Senior Vice President - Melville	432	2	4	443	2	6	415	2	1
Total Employees	887	5	12	913	4	17	861	3	6

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

**A-12b
NOVEMBER 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	-	-	-	-	-
	<u>6</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
Law	10	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	11	-	-	10	-	-	10	-	-
Senior Vice President - Mendenhall	<u>21</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>-</u>	<u>-</u>
Safety, Security & Locating	13	-	-	13	-	-	12	-	-
Vice President - Hunter	<u>13</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>-</u>	<u>-</u>
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	3	-	-	3	-	-	3	-	-
Stores	2	-	-	2	-	-	2	-	-
Facilities Management	4	-	-	5	-	-	5	-	-
Vice President - Zellars	<u>16</u>	<u>-</u>	<u>-</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>17</u>	<u>-</u>	<u>-</u>
Field Services Administration	7	-	-	8	-	-	8	-	-
Field Services	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Transportation Office	3	-	-	4	-	-	3	-	-
Vice President - Melville	<u>10</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>11</u>	<u>-</u>	<u>-</u>
Senior Vice President - Ausdemore	<u>39</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>40</u>	<u>-</u>	<u>-</u>
Information Technology - Vice President - Pappali	47	-	-	57	-	-	47	-	-
Business Development	8	-	-	8	-	-	6	-	-
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	<u>13</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>-</u>	<u>-</u>
Vice President - Mueller	<u>27</u>	<u>-</u>	<u>-</u>	<u>27</u>	<u>-</u>	<u>-</u>	<u>26</u>	<u>-</u>	<u>-</u>
Senior Vice President - Lobsiger	<u>74</u>	<u>-</u>	<u>-</u>	<u>84</u>	<u>-</u>	<u>-</u>	<u>73</u>	<u>-</u>	<u>-</u>
Rates	2	-	-	2	-	-	2	-	-
Accounting	11	-	-	11	-	-	11	-	-
Senior Vice President - Myers	<u>13</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>-</u>	<u>-</u>
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	3	-	-	3	-	-	3	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	2	-	-	2	-	-	2	-	-
Vice President - Knight	<u>15</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>-</u>
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	<u>31</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>28</u>	<u>-</u>	<u>-</u>
Infrastructure Integrity	4	-	-	3	-	-	3	-	-
Engineering Administration	4	-	-	4	-	-	4	-	-
Plant Engineering	27	-	-	28	-	-	25	-	-
Engineering Design	20	-	-	21	-	-	19	-	-
Vice President - Niiya	<u>55</u>	<u>-</u>	<u>-</u>	<u>56</u>	<u>-</u>	<u>-</u>	<u>51</u>	<u>-</u>	<u>-</u>
Construction	19	-	-	19	-	-	18	-	-
Vice President - Schovanec	<u>19</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>-</u>	<u>-</u>	<u>18</u>	<u>-</u>	<u>-</u>
Senior Vice President - Melville	<u>120</u>	<u>-</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>-</u>	<u>112</u>	<u>-</u>	<u>-</u>
Total Employees	<u>273</u>	<u>-</u>	<u>-</u>	<u>284</u>	<u>-</u>	<u>-</u>	<u>263</u>	<u>-</u>	<u>-</u>

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

**A-12b
NOVEMBER 2023**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	-	-	-	-	-	-	-	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	-	-	-	0	-	-	-	-	-
Law	-	-	1	-	-	1	-	-	1
Human Resources - Vice President - Savine	2	1	-	2	-	1	2	-	-
Senior Vice President - Mendenhall	2	1	1	2	-	2	2	-	1
Safety, Security & Locating	25	-	-	21	-	-	23	-	1
Vice President - Hunter	25	-	-	21	-	-	23	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	31	-	-	33	-	-	31	-	-
Stores	12	-	-	12	-	-	13	-	-
Facilities Management	6	1	-	6	1	-	6	-	-
Vice President - Zellars	49	1	-	51	1	-	50	-	-
Field Services Administration	16	-	-	17	-	-	15	-	-
Field Services	99	-	-	98	-	-	92	-	-
Transportation	18	-	-	19	-	-	17	-	-
Transportation Office	5	-	-	6	-	-	6	-	-
Vice President - Melville	138	-	-	140	-	-	130	-	-
Senior Vice President - Ausdemore	212	1	-	212	1	-	203	-	1
Information Technology - Vice President - Pappali	-	-	2	-	-	4	-	-	2
Business Development	8	-	2	7	-	1	7	-	-
Corporate Communications	-	-	2	-	-	2	-	-	1
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	45	-	-	41	-	-	40	-	-
Customer Accounting	29	1	-	25	1	1	25	1	-
Branch Delivery	-	-	-	13	-	-	12	-	-
Customer Service	74	1	-	79	1	1	77	1	-
Vice President - Mueller	82	1	4	86	1	4	84	1	1
Senior Vice President - Lobsiger	82	1	6	86	1	8	84	1	3
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	-	-	-	-	-	-	-	-	-
Gas Distribution	13	-	-	13	-	-	13	-	-
Vice President - Knight	29	-	-	28	-	-	29	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	24	-	-	24	-	-	21	-	-
Maintenance	26	-	-	26	-	-	25	-	-
Water Distribution	36	-	-	36	-	-	33	-	-
Platte South	11	1	-	11	1	-	11	1	-
Platte West	13	1	-	15	1	-	15	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Hammond	111	2	-	113	2	1	106	2	-
Infrastructure Integrity	10	-	3	11	-	3	10	-	-
Engineering Administration	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	1	-	-	1	-	-	-
Engineering Design	13	-	-	15	-	1	12	-	1
Vice President - Niiya	23	-	4	26	-	5	22	-	1
Construction	149	-	-	156	-	-	146	-	-
Vice President - Schovanec	149	-	-	156	-	-	146	-	-
Senior Vice President - Melville	312	2	4	323	2	6	303	2	1
Total Employees	614	5	12	629	4	17	598	3	6

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

**A-12c
NOVEMBER 2023**

	Month of November			Eleven Months Ending November		
	2023	2023	2022	2023	2023	2022
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	0.0	0.0	0.0	0.0	0.0	0.0
Top level reductions	0.0	0.0	0.0	0.0	0.0	0.0
Law	14.0	15.0	12.0	191.0	156.0	136.0
Human Resources - Vice President - Savine	4.0	4.0	7.0	11.5	99.0	119.5
Senior Vice President - Mendenhall	18.0	19.0	19.0	202.5	255.0	255.5
Safety, Security & Locating	1,055.5	155.0	776.0	16,284.5	5,405.0	11,298.0
Vice President - Hunter	1,055.5	155.0	776.0	16,284.5	5,405.0	11,298.0
Purchasing	0.0	0.0	0.0	0.0	0.0	5.5
Meter Services	10.0	2.0	1.5	211.5	22.0	3.5
Stores	41.5	15.0	34.0	298.5	165.0	473.5
Facilities Management	28.0	20.0	29.5	493.0	250.0	397.5
Vice President - Zellars	79.5	37.0	65.0	1,003.0	437.0	880.0
Field Services Administration	183.0	235.0	246.5	2,647.5	2,565.0	2,608.0
Field Services	1,093.0	1,200.0	1,326.5	13,807.0	14,300.0	13,843.0
Transportation	53.5	100.0	27.0	467.0	1,040.0	479.0
Transportation Office	62.0	83.0	62.0	771.0	916.0	755.5
Vice President - Melville	1,391.5	1,618.0	1,662.0	17,692.5	18,821.0	17,685.5
Senior Vice President - Ausdemore	2,526.5	1,810.0	2,503.0	34,980.0	24,663.0	29,863.5
Information Technology - Vice President - Pappal	50.5	10.0	23.5	339.0	96.0	245.5
Business Development	(1.0)	0.0	0.0	83.0	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	139.3	60.0	357.5	2,320.0	340.0	1,934.0
Customer Accounting	1.0	85.0	10.5	154.0	195.0	1,214.0
Branch Delivery	0.0	15.0	11.5	160.5	165.0	194.0
Customer Service	140.3	160.0	379.5	2,634.5	700.0	3,342.0
Vice President - Mueller	139.3	160.0	379.5	2,719.0	700.0	3,343.0
Senior Vice President - Lobsiger	189.8	170.0	403.0	3,058.0	796.0	3,588.5
Rates	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	0.0	15.0	0.0	0.0
Senior Vice President - Myers	0.0	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	137.5	150.0	264.5	2,637.0	1,750.0	2,102.0
Gas Systems Control	27.5	10.0	15.5	100.5	95.0	192.5
Gas Distribution	53.0	60.0	13.0	877.0	1,040.0	762.5
Vice President - Knight	218.0	220.0	293.0	3,614.5	2,885.0	3,057.0
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	85.5	200.0	184.5	1,528.0	2,200.0	1,296.5
Maintenance	116.0	100.0	95.5	1,149.0	1,100.0	966.5
Water Distribution	829.0	450.0	645.5	10,304.5	4,950.0	8,960.5
Platte South	4.0	25.0	9.0	143.0	275.0	192.5
Platte West	86.5	45.0	102.5	1,169.0	495.0	982.5
Water Quality	9.0	25.0	8.0	190.5	140.0	194.0
Vice President - Hammond	1,130.0	845.0	1,045.0	14,484.0	9,160.0	12,592.5
Infrastructure Integrity	54.5	25.0	60.0	546.0	275.0	336.0
Engineering Administration	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	32.5	40.0	65.0	1,608.0	680.0	1,026.5
Engineering Design	82.0	125.0	141.0	1,188.0	1,375.0	1,676.5
Vice President - Niiya	169.0	190.0	266.0	3,342.0	2,330.0	3,039.0
Construction	2,733.5	2,000.0	2,378.0	31,341.5	22,300.0	30,103.0
Vice President - Schovanec	2,733.5	2,000.0	2,378.0	31,341.5	22,300.0	30,103.0
Senior Vice President - Melville	4,250.5	3,255.0	3,982.0	52,782.0	36,675.0	48,791.5
Total Overtime Hours	6,984.8	5,254.0	6,907.0	91,037.5	62,389.0	82,499.0

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

**A-12d
NOVEMBER 2023**

	Month of November			Eleven Months Ending November		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	974	985	770	13,377	10,177	8,594
Human Resources - Vice President - Savine	206	975	344	604	6,826	5,694
Senior Vice President - Mendenhall	1,180	1,960	1,114	13,981	17,004	14,288
Safety, Security & Locating	63,852	42,554	44,084	965,731	631,064	623,829
Vice President - Hunter	63,852	42,554	44,084	965,731	631,064	623,829
Purchasing	-	-	-	-	-	301
Meter Services	547	108	69	10,954	1,188	185
Stores	2,319	755	1,833	16,256	8,308	24,199
Facilities Management	1,670	940	1,548	27,162	11,748	18,945
Vice President - Zellars	4,536	1,803	3,450	54,372	21,243	43,630
Field Services Administration	12,813	12,012	17,004	183,006	148,210	166,989
Field Services	72,313	119,358	83,434	895,012	995,697	798,663
Transportation	2,980	6,152	1,699	26,823	63,981	24,265
Transportation Office	4,901	5,759	4,562	58,074	63,552	53,651
Vice President - Melville	93,007	143,281	106,699	1,162,915	1,271,439	1,043,569
Senior Vice President - Ausdemore	161,395	187,637	154,233	2,183,017	1,923,747	1,711,027
Information Technology - Vice President - Pappalil	4,132	1,002	1,498	24,922	11,027	15,264
Business Development	- 57	-	-	4,290	-	58
Corporate Communications	-	-	-	48	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	6,214	2,606	15,481	102,311	14,770	86,437
Customer Accounting	53	4,115	486	7,830	9,440	48,419
Branch Delivery	-	704	525	7,674	7,745	8,728
Customer Service	6,267	7,425	16,492	117,815	31,955	143,584
Vice President - Mueller	6,210	7,425	16,492	122,153	31,955	143,642
Senior Vice President - Lobsiger	10,342	8,428	17,990	147,075	42,982	158,905
Rates	-	-	-	-	-	-
Accounting	-	-	-	824	-	-
Senior Vice President - Myers	-	-	-	824	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	9,883	10,776	17,805	181,775	122,128	139,561
Gas Systems Control	1,893	769	1,076	7,512	7,306	13,635
Gas Distribution	3,724	7,420	883	58,719	64,415	42,379
Vice President - Knight	15,500	18,965	19,764	248,006	193,849	195,575
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	5,458	12,278	12,044	102,853	135,058	82,215
Maintenance	8,203	6,237	6,534	83,213	68,607	66,867
Water Distribution	47,213	25,227	34,736	569,621	277,497	453,364
Platte South	257	1,462	538	8,599	16,077	10,850
Platte West	5,565	2,758	6,004	76,366	30,334	60,276
Water Quality	565	1,297	462	11,278	7,262	10,584
Vice President - Hammond	67,261	49,258	60,318	851,931	534,834	684,156
Infrastructure Integrity	3,383	1,403	3,267	32,900	15,428	18,477
Engineering Administration	-	-	-	-	-	-
Plant Engineering	2,253	2,609	4,266	112,108	44,356	68,006
Engineering Design	4,754	6,374	7,756	66,006	70,111	87,499
Vice President - Niiya	10,390	10,385	15,289	211,014	129,895	173,982
Construction	157,411	114,160	136,442	1,752,696	1,272,884	1,525,719
Vice President - Schovanec	157,411	114,160	136,442	1,752,696	1,272,884	1,525,719
Senior Vice President - Melville	250,562	192,768	231,813	3,063,648	2,131,462	2,579,432
Total Overtime Dollars	423,479	390,793	405,150	5,408,547	4,115,194	4,463,652

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

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NOVEMBER 2023
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ASSETS	November 30 2023	October 31 2023	January 1 2023	Increase (Decrease)	
				One Month	Eleven Months
UTILITY PLANT					
Plant in service - At cost	\$ 1,386,383,904	\$ 1,380,499,263	\$ 1,336,765,056	\$ 5,884,641	\$ 49,618,848
Less - Accumulated depreciation	(393,462,643)	(391,819,486)	(373,817,031)	(1,643,157)	(19,645,612)
Net utility plant in service	992,921,261	988,679,778	962,948,025	4,241,483	29,973,236
Construction in progress	91,551,959	90,544,188	70,287,897	1,007,770	21,264,061
Construction materials - at average cost	3,429,425	3,648,902	4,033,090	(219,477)	(603,665)
Net utility plant	1,087,902,644	1,082,872,868	1,037,269,012	5,029,776	50,633,632
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,108,223	3,101,722	3,041,013	6,501	67,209
2022 Bond Project Fund	42,225,861	43,755,920	58,376,719	(1,530,059)	(16,150,858)
Construction/Environmental fund	175,044	174,889	173,509	155	1,535
Lease receivable	839,870	839,963	846,389	(93)	(6,519)
Other non-current assets	692,346	1,018,408	1,548,211	(326,062)	(855,865)
Total noncurrent assets	47,041,343	48,890,900	63,985,842	(1,849,557)	(16,944,499)
CURRENT ASSETS					
Cash in treasurer's accounts	120,497,945	116,134,288	103,136,850	4,363,657	17,361,095
Bond sinking fund - restricted	2,896,595	18,441,317	2,718,072	(15,544,722)	178,523
Accounts receivable	2,268,743	2,578,447	3,516,025	(309,704)	(1,247,282)
Accounts receivable - utility service	28,292,778	32,653,598	22,652,529	(4,360,820)	5,640,249
Allowance for uncollectible accounts	(1,985,268)	(1,954,409)	(1,830,755)	(30,859)	(154,513)
Interdepartmental Receivable from Gas Department	5,620,716	9,077,938	4,170,965	(3,457,222)	1,449,751
Lease receivable	31,590	31,587	55,637	3	(24,048)
Interest receivable	13,038	11,734	12,410	1,304	627
Accrued unbilled revenues	4,265,460	4,977,448	4,120,770	(711,988)	144,690
Materials and supplies - at average cost	6,979,014	7,176,667	5,212,165	(197,654)	1,766,848
Prepayments	452,621	524,759	350,897	(72,139)	101,724
Total current assets	169,333,230	189,653,373	144,115,565	(20,320,143)	25,217,665
DEFERRED OUTFLOWS					
Pension	54,670,970	54,670,970	54,670,970	-	-
OPEB	9,192,576	9,192,576	9,192,576	-	-
Debt refund	1,625,984	1,656,328	1,959,771	(30,344)	(333,787)
Total deferred outflows	65,489,530	65,519,874	65,823,317	(30,344)	(333,787)
Total Assets	\$ 1,369,766,748	\$ 1,386,937,016	\$ 1,311,193,736	\$ (17,170,268)	\$ 58,573,011

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

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	<u>November 30</u> <u>2023</u>	<u>October 31</u> <u>2023</u>	<u>January 1</u> <u>2023</u>	<u>Increase (Decrease)</u>	
				<u>One Month</u>	<u>Eleven Months</u>
LIABILITIES AND NET WORTH					
NONCURRENT LIABILITIES					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	229,360,025	243,755,131	244,957,618	(14,395,107)	(15,597,593)
NDEQ Loan - Contact Basin	2,295,022	2,295,022	2,447,082	-	(152,060)
Total long term debt	<u>231,655,047</u>	<u>246,050,153</u>	<u>247,404,700</u>	<u>(14,395,107)</u>	<u>(15,749,653)</u>
Net pension liability	39,788,717	39,788,717	39,788,717	-	-
Other Post Employment Benefits	36,942,762	37,275,363	39,595,785	(332,601)	(2,653,023)
Total Long Term Liabilities	<u>308,386,526</u>	<u>323,114,234</u>	<u>326,789,202</u>	<u>(14,727,708)</u>	<u>(18,402,676)</u>
CURRENT LIABILITIES					
Current maturities of revenue bonds	16,295,000	15,220,000	15,220,000	1,075,000	1,075,000
Current maturities of NDEQ Loans	302,614	302,614	299,618	-	2,996
Accounts payable	7,031,861	9,989,092	10,592,592	(2,957,231)	(3,560,731)
Customer deposits-Pioneer Approach Mains	2,841,713	3,053,820	5,342,666	(212,106)	(2,500,952)
Customer Credit Balances	1,623,863	1,592,479	2,390,988	31,384	(767,125)
Statutory payments to municipalities	599,272	465,081	707,918	134,190	(108,647)
Sewer fee collection due municipalities	26,662,330	28,889,642	24,095,757	(2,227,312)	2,566,573
Interest accrued on water revenue bonds	424,722	4,051,604	1,085,897	(3,626,882)	(661,176)
Accrued vacation payable	4,999,234	4,999,234	4,999,234	-	-
Other current liabilities	90	90	88	0	2
Total current liabilities	<u>60,780,698</u>	<u>68,563,655</u>	<u>64,734,758</u>	<u>(7,782,957)</u>	<u>(3,954,060)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>46,084,096</u>	<u>41,969,495</u>	<u>29,567,178</u>	<u>4,114,602</u>	<u>16,516,918</u>
SELF - INSURED RISKS	<u>7,006,252</u>	<u>6,775,494</u>	<u>4,500,014</u>	<u>230,758</u>	<u>2,506,239</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - pension	25,486,436	25,486,436	25,486,436	-	-
Deferred inflows - OPEB	18,948,060	18,948,060	18,948,060	-	-
Deferred Inflows - lease	822,516	826,815	869,802	(4,299)	(47,285)
Contributions in aid of construction	387,411,999	385,803,677	370,233,553	1,608,322	17,178,446
	<u>432,669,012</u>	<u>431,064,988</u>	<u>415,537,850</u>	<u>1,604,024</u>	<u>17,131,161</u>
NET POSITION – ACCUMULATED REINVESTED EARNINGS	<u>514,840,164</u>	<u>515,449,150</u>	<u>470,064,734</u>	<u>(608,987)</u>	<u>44,775,430</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u><u>1,369,766,748</u></u>	<u><u>1,386,937,016</u></u>	<u><u>1,311,193,736</u></u>	<u><u>(17,170,268)</u></u>	<u><u>58,573,011</u></u>

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

**W-2
NOVEMBER 2023**

	November 2023		November 2022	Eleven Months 2023		Eleven Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Metered sales of water	\$ 7,571,891	\$ 8,585,341	\$ 7,148,204	\$ 133,634,718	\$ 125,936,985	\$ 125,102,791
Infrastructure charge	1,423,035	1,440,117	1,296,422	15,772,011	15,810,354	13,974,933
Other operating revenues	353,061	446,923	372,529	3,886,461	4,655,155	4,219,926
Total operating revenues	9,347,988	10,472,381	8,817,155	153,293,191	146,402,494	143,297,649
Less: Bad debt expense	(38,590)	(37,019)	(23,669)	(206,112)	(401,480)	(314,316)
Total operating revenues, net	9,309,398	10,435,362	8,793,485	153,087,079	146,001,014	142,983,333
OPERATING EXPENSES						
Operating expense	5,127,850	5,423,554	4,836,433	56,477,750	61,080,350	52,913,258
Maintenance expense	3,000,592	3,353,668	3,246,959	31,137,866	35,335,274	28,704,052
Depreciation	1,388,588	2,061,968	1,356,341	15,335,402	22,539,208	14,930,115
Other Non-Operating Expense (Income)	60,962	-	-	2,986	-	9,772
Statutory payments & fuel taxes	134,190	137,365	131,877	2,091,010	2,014,990	1,978,215
Bond issuance costs	-	-	-	-	-	-
Interest expense revenue bonds	734,414	734,414	780,420	8,077,137	8,077,137	6,222,189
Interest expense NDEQ Loan	6,494	6,494	7,236	73,671	73,671	81,785
Bond expense	-	-	-	-	-	298,174
Total revenue deductions	10,453,090	11,717,463	10,359,266	113,195,823	129,120,630	105,137,560
Net revenues	(1,143,693)	(1,282,101)	(1,565,781)	39,891,256	16,880,384	37,845,772
Other Income & Expense - Interest, Invest Earnings & Exp	534,706	45,124	288,042	4,884,174	489,380	710,176
FUNDS PROVIDED						
Net income (loss)	(608,987)	(1,236,977)	(1,277,739)	44,775,430	17,369,764	38,555,949
Depreciation and amortization charges	1,583,690	2,310,077	1,475,381	17,139,834	24,922,676	16,326,762
Lead Service Replacement Funding	-	100,000	-	-	1,100,000	-
Deferred inflows - lease	(4,299)	-	-	(47,285)	-	-
Lease Interest income accrual (non cash)	-	-	-	16,547	-	-
Lease Interest receivable	(1,304)	-	-	(17,174)	-	-
Contribution in aid of construction	1,894,326	2,894,552	5,064	20,499,662	31,840,077	14,560,649
Contribution in aid of construction - impact fees	434,870	334,200	541,018	4,234,638	2,813,800	4,775,957
Customer Advances for Construction	4,114,602	-	883,143	16,516,918	-	1,874,845
Bond Proceeds	-	-	-	-	-	66,601,320
Total funds provided	7,412,899	4,401,852	1,626,867	103,118,569	78,046,317	142,695,481
FUNDS EXPENDED						
Plant additions and replacements	6,118,343	9,516,500	4,507,930	53,596,170	97,454,794	42,651,437
Plant additions and replacements-Cast Iron	1,215,996	955,000	1,642,398	21,733,150	23,172,543	21,740,234
OPEB - Begin Pre-funding	332,601	-	245,662	2,653,023	-	2,702,282
NDEQ Loan-Contact Basin	-	-	-	149,064	149,064	146,127
Bond Retirement	13,200,000	11,705,000	11,090,000	13,200,000	11,705,000	11,090,000
Bond Interest - 2012-Expense accrual (non cash)	(60,142)	(60,142)	(65,067)	(660,144)	(235,422)	(743,194)
Bond Interest - 2012-Payment	-	-	-	424,722	424,722	483,147
Bond Interest - 2015-Expense accrual (non cash)	(351,383)	2,031,744	2,237,743	(3,865,215)	901,040	(1,632,356)
Bond Interest - 2015-Payment	2,383,128	2,383,128	-	4,766,255	4,766,255	2,624,753
Bond Interest - 2018-Expense accrual (non cash)	(86,788)	(86,788)	510,267	(954,666)	(387,782)	(412,151)
Bond Interest - 2018-Payment	566,884	-	-	1,133,769	566,884	602,509
Bond Interest - 2022-Expense accrual (non cash)	(236,101)	1,264,946	(236,101)	(695,786)	805,261	(236,101)
Bond Interest - 2022-Payment	1,501,047	1,501,047	-	1,501,047	3,402,373	-
NDEQ Interest - Expense accrual (non cash)	(6,494)	(6,494)	(7,236)	(73,671)	(73,671)	(81,785)
NDEQ Interest - Payment	-	-	-	41,201	41,201	45,606
Total funds expended	24,577,091	29,203,940	19,925,596	92,948,918	142,692,262	78,980,507
SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED	(17,164,193)	(24,802,088)	(18,298,729)	10,169,652	(64,645,945)	63,714,974

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

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NOVEMBER 2023**

	<u>November 2023</u>		<u>November 2022</u>	<u>Eleven Months 2023</u>		<u>Eleven 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	(239,821)	-	(3,615)	(2,780,600)	-	(264,968)
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	-	-	-	-	2,834,629
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	1,763,379	2,687,750	1,162,716	18,864,248	29,068,750	(59,727,295)
Net Change in Bond Project Funds	<u>1,523,558</u>	<u>2,687,750</u>	<u>1,159,102</u>	<u>16,083,648</u>	<u>29,068,750</u>	<u>(57,157,634)</u>
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	15,544,722		12,220,136	(178,523)		(1,158,181)
Accounts Receivable	309,704		673,390	1,247,282		1,264,052
Accounts Receivable - Utility Service	4,360,820		4,121,126	(5,640,249)		785,664
Construction/Environmental fund	(155)		(85)	(1,535)		(480)
Allowance for Uncollectible Accounts	30,859		23,677	154,513		348,352
I/Co Receivable from Gas Department	3,457,222		2,926,090	(1,449,751)		(83,979)
Lease Receivable	(3)		-	24,048		-
Lease Receivable Noncurrent	93		-	6,519		-
Accrued Unbilled Revenue	711,988		946,896	(144,690)		(307,506)
Materials and Supplies	197,654		(42,438)	(1,766,848)		(917,115)
Prepayments	72,139		71,210	(101,724)		(84,384)
Other Noncurrent Assets	326,062		(133,068)	855,865		151,660
LIABILITY ACCOUNTS						
Accounts Payable	(2,963,725)		(169,936)	(3,593,202)		(2,696,952)
Customer Deposits - Pioneer Mains	(212,106)		(688,485)	(2,500,952)		(1,058,196)
Customer Credit Balances	31,384		377,340	(767,125)		1,181,988
Self Insured Risk Liability	230,758		173,475	2,506,239		1,786,486
Statutory Payments to Municipalities	134,190		131,877	(108,647)		(78,753)
Sewer Fee Collection Due Municipalities	(2,227,312)		(1,186,098)	2,566,573		(1,490,921)
All other, net			-	2		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE	<u>20,004,292</u>	<u>-</u>	<u>19,445,106</u>	<u>(8,892,205)</u>	<u>-</u>	<u>(2,358,265)</u>
Net Increase (Decrease) in Cash	<u>4,363,657</u>	<u>(22,114,338)</u>	<u>2,305,479</u>	<u>17,361,095</u>	<u>(35,577,195)</u>	<u>4,199,076</u>
Cash - Beginning of Period	116,134,288		100,692,485	103,136,850		98,798,888
Cash - End of Period	<u>120,497,945</u>		<u>102,997,964</u>	<u>120,497,945</u>		<u>102,997,964</u>
Change In Cash - Increase (Decrease)	<u>4,363,657</u>		<u>2,305,479</u>	<u>17,361,095</u>		<u>4,199,076</u>

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

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ASSETS	November 30	October 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Eleven Months
UTILITY PLANT					
Plant in service - At Cost	\$ 745,764,045	\$ 743,576,787	\$ 721,035,585	\$ 2,187,258	\$ 24,728,460
Less - Accumulated depreciation	(253,040,998)	(251,864,591)	(239,178,460)	(1,176,407)	(13,862,538)
Right-Of-Use Asset -OPPD Downtown	1,047,211	1,047,211	1,347,737	-	(300,526)
Accumulated Amortization - ROU Asset	(506,152)	(488,698)	(544,551)	(17,454)	38,399
Net utility plant in service	<u>493,264,106</u>	<u>492,270,708</u>	<u>482,660,311</u>	<u>993,397</u>	<u>10,603,794</u>
Construction in progress	106,860,188	100,861,392	68,480,230	5,998,796	38,379,958
Construction materials - at average cost	<u>8,214,417</u>	<u>8,438,559</u>	<u>5,635,584</u>	<u>(224,143)</u>	<u>2,578,833</u>
Net utility plant	<u>608,338,710</u>	<u>601,570,659</u>	<u>556,776,125</u>	<u>6,768,051</u>	<u>51,562,585</u>
NONCURRENT ASSETS					
Bond Project Fund	119,506,911	37,467,544	75,355,264	82,039,367	44,151,648
Lease receivable	2,655,405	2,655,405	2,673,904	-	(18,499)
Other Non-Current Assets	<u>864,546</u>	<u>198,368</u>	<u>3,447,422</u>	<u>666,178</u>	<u>(2,582,876)</u>
Total noncurrent assets	<u>123,026,862</u>	<u>40,321,317</u>	<u>81,476,590</u>	<u>82,705,545</u>	<u>41,550,272</u>
CURRENT ASSETS					
Cash & Short Term Investments	188,525,526	184,590,419	140,028,452	3,935,107	48,497,074
Bond Closing Fund - Restricted	396,989	-	-	396,989	396,989
Bond Sinking Fund - Restricted	105,802	6,788,587	893,724	(6,682,785)	(787,921)
Accounts receivable - utility service	14,752,886	13,309,406	35,854,936	1,443,480	(21,102,050)
Accounts receivable - other	(694)	(35,431)	2,951,626	34,737	(2,952,320)
Allowance for doubtful accounts	(4,294,518)	(4,091,209)	(3,526,830)	(203,309)	(767,689)
Lease receivable	18,499	18,499	17,952	-	547
Interest receivable	6,792	-	13,675	6,792	(6,883)
Accrued unbilled revenues	33,574,399	28,425,542	58,026,345	5,148,857	(24,451,946)
Natural gas in storage	4,306,861	4,358,283	4,433,054	(51,421)	(126,192)
Natural gas in pipeline storage	5,233,936	5,418,834	15,425,713	(184,898)	(10,191,777)
Propane in storage	7,150,940	7,168,908	5,141,555	(17,968)	2,009,384
Materials and supplies - at average cost	5,375,963	5,341,267	4,795,720	34,696	580,243
Prepayments	<u>2,062,900</u>	<u>2,407,013</u>	<u>3,561,535</u>	<u>(344,113)</u>	<u>(1,498,635)</u>
Total current assets	<u>257,216,280</u>	<u>253,700,117</u>	<u>267,617,456</u>	<u>3,516,163</u>	<u>(10,401,176)</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	64,267,299	64,267,299	64,267,299	-	-
OPEB	<u>10,809,737</u>	<u>10,809,737</u>	<u>10,809,737</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows	<u>75,077,036</u>	<u>75,077,036</u>	<u>75,077,036</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 1,063,658,889</u>	<u>\$ 970,669,129</u>	<u>\$ 980,947,207</u>	<u>\$ 92,989,759</u>	<u>\$ 82,711,682</u>

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

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LIABILITIES AND NET WORTH	November 30	October 31	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Eleven Months
NONCURRENT LIABILITIES					
Long Term Debt - Revenue Bonds Net of Disc/Premium	238,822,044	150,621,052	151,036,754	88,200,992	87,785,290
Lease liability	359,832	378,054	555,537	(18,223)	(195,706)
Net pension liability	46,608,564	46,608,564	46,608,564	-	-
Net OPEB liability	47,297,530	46,964,929	44,644,507	332,601	2,653,023
Total noncurrent liabilities	333,087,969	244,572,599	242,845,362	88,515,370	90,242,607
CURRENT LIABILITIES					
Accounts payable	21,434,844	14,983,283	67,224,379	6,451,561	(45,789,535)
Interdepartmental Payable to Water Dept	5,620,716	9,077,938	4,170,965	(3,457,222)	1,449,751
Current maturities of Revenue Bonds	-	4,780,000	4,780,000	(4,780,000)	(4,780,000)
Lease liability - current portion	213,046	212,131	284,865	915	(71,819)
Customer deposits	14,096,253	14,001,755	13,353,566	94,498	742,687
Customer credit balances	15,836,778	10,852,665	8,121,170	4,984,114	7,715,609
Deferred revenue - Firm service agreement	2,191,907	2,191,907	-	-	2,191,907
Statutory payments to municipalities	850,646	611,583	2,009,691	239,063	(1,159,045)
Accrued interest on leases	-	-	277	-	(277)
Accrued Interest on Revenue Bonds	-	2,309,470	461,894	(2,309,470)	(461,894)
Accrued vacation payable	4,851,990	4,851,990	4,851,990	-	-
Total current liabilities	65,096,181	63,872,723	105,258,796	1,223,458	(40,162,615)
CUSTOMER ADVANCES FOR CONSTRUCTION	319,689	407,865	208,284	(88,176)	111,405
SELF - INSURED RISKS	2,402,170	2,244,678	4,248,222	157,492	(1,846,051)
OTHER LIABILITIES	3,140,470	2,779,884	999,936	360,587	2,140,534
DEFERRED INFLOWS OF RESOURCES					
Contributions In Aid of Construction	41,622,951	41,594,325	41,960,602	28,626	(337,651)
Pension	30,525,098	30,525,098	30,525,098	-	-
OPEB	22,916,242	22,916,242	22,916,242	-	-
Deferred inflows - lease	2,692,225	2,696,907	2,743,728	(4,682)	(51,503)
Total Deferred Inflows	97,756,516	97,732,572	98,145,670	23,943	(389,155)
NET POSITION - ACCUMULATED REINVESTED EARNINGS	561,855,893	559,058,808	529,240,936	2,797,085	32,614,957
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 1,063,658,889	\$ 970,669,129	\$ 980,947,207	\$ 92,989,759	\$ 82,711,682

METROPOLITAN UTILITIES DISTRICT OF OMAHA
GAS DEPARTMENT
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	November 2023		November	Eleven Months 2023		Eleven
	Actual	Budget	2022	Actual	Budget	Months 2022
			Actual	Actual		Actual
OPERATING REVENUES						
Gas sales revenue	\$ 20,310,621	\$ 25,646,734	\$ 32,270,970	\$ 213,121,510	\$ 232,891,596	\$ 279,292,071
(Over)/under gas recovery	(361,211)	-	(1,048,691)	(2,156,926)	-	(1,712,514)
Infrastructure charge	1,300,409	1,321,568	1,140,722	14,403,063	14,476,272	12,348,942
Other operating revenues	390,962	504,173	448,881	5,229,052	5,196,772	5,655,502
Total operating revenues	21,640,780	27,472,475	32,811,882	230,596,699	252,564,640	295,584,001
Less: Bad debt expense	(208,301)	(100,640)	(140,468)	(802,576)	(925,226)	(505,316)
Total operating revenues, net	21,432,479	27,371,835	32,671,414	229,794,123	251,639,414	295,078,685
Less: Natural gas purchased for resale	12,347,208	17,004,473	21,435,539	133,526,419	155,403,950	190,388,634
CPEP Rebates	-	-	-	(5,015,253)	(7,271,598)	(1,076,945)
Operating revenue, net of gas cost	9,085,270	10,367,363	11,235,875	101,282,957	103,507,062	105,766,996
REVENUE DEDUCTIONS						
Operating expense	3,567,298	3,479,659	3,683,597	38,135,537	39,254,265	36,871,474
Maintenance expense	1,343,769	1,624,828	1,241,628	14,964,279	16,118,328	15,124,898
Other Non-operating expense (income)	(10,691)	-	-	(1,290,581)	-	(17,661)
Depreciation	1,654,205	1,768,844	1,586,664	17,999,815	19,117,209	17,225,774
Statutory payments & fuel taxes	245,662	501,123	374,076	4,107,784	4,550,570	4,444,484
Bond issuance costs - 2022 Gas Bond	-	-	740	-	-	712,700
Bond issuance costs - 2023 Gas Bond	448,354	-	-	449,354	741,206	-
Interest expense - 2018 GIR Bond	73,581	73,581	78,100	809,390	809,390	859,104
Interest expense - 2022 Gas Bond	261,243	261,243	284,887	2,873,672	2,873,672	2,279,100
Interest expense - lease	1,455	-	-	18,114	-	-
Interest expense	2,761	265,515	3,860	27,645	295,892	32,043
Total revenue deductions	7,587,636	7,974,794	7,253,552	78,095,011	83,760,533	77,531,917
Net revenues	1,497,635	2,392,569	3,982,323	23,187,947	19,746,529	28,235,079
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	1,299,450	79,503	781,329	9,427,010	730,896	911,605
FUNDS PROVIDED						
Net income (loss)	2,797,085	2,472,072	4,763,652	32,614,957	20,477,425	29,146,685
Depreciation and amortization charges	2,094,775	2,592,403	2,015,148	23,001,170	27,176,206	21,834,276
Deferred revenue - Firm service agreement	-	-	-	2,191,907	-	-
Deferred inflows - lease	(4,682)	-	-	(51,503)	-	-
Lease Interest income accrual (non cash)	(6,792)	-	-	(75,165)	-	-
Lease Interest receipt	-	-	-	82,048	-	-
Contribution in aid of construction - mains	111,633	117,048	361,496	570,919	117,048	1,463,851
Customer Advances for Construction	(88,176)	(67,048)	(293,418)	111,405	-	(1,230,626)
Gas Bond Proceeds 2022	-	-	-	-	-	131,387,775
Gas Bond Proceeds 2023	83,130,000	-	-	83,985,000	74,120,564	-
Total funds provided	88,033,844	5,114,475	6,846,879	142,430,738	121,891,243	182,601,961
FUNDS EXPENDED						
Plant additions and replacements	7,748,381	6,117,667	5,210,648	61,567,234	74,023,658	55,675,426
Plant additions and replacements - Cast Iron	1,197,453	1,829,431	242,040	13,905,092	19,248,547	11,774,093
Natural gas inventory increase (decrease)	(254,287)	(244,732)	(264,610)	(8,308,585)	(4,249,446)	9,870,195
Bond retirement - GIR Bond 2018	1,265,000	1,265,000	1,205,000	1,265,000	1,265,000	1,205,000
Bond interest - 2018 Expense accrual (non cash)	(73,581)	416,883	(78,100)	(809,390)	171,538	(859,104)
Bond interest - 2018 Payment	490,464	-	520,589	980,929	-	1,041,179
Bond Retirement - Gas Bond 2022	3,515,000	-	2,405,000	3,515,000	-	2,405,000
Lease Interest Accrual	-	-	-	277	-	-
Bond Interest Accrual - Gas Bond 2022	(261,243)	3,643,587	(284,887)	(2,873,672)	3,312,058	(2,279,100)
Bond Interest Payment - Gas Bond 2022	2,280,900	1,891,070	3,316,452	4,561,800	1,891,070	3,316,452
Total funds expended	15,908,087	14,918,906	12,272,132	73,803,683	95,662,425	82,149,141
Subtotal - Funds Provided less Funds Expended	72,125,756	(9,804,431)	(5,425,253)	68,627,055	26,228,817	100,452,819

**METROPOLITAN UTILITIES DISTRICT OF OMAHA
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	November 2023		November 2022	Eleven Months 2023		Eleven Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Bond Project Fund 2022	5,992,772	(18,354,772)	(396,573)	44,735,773	26,481,891	(84,117,505)
Bond Project Fund 2023	(82,834,077)	-	-	(83,689,358)	(73,379,358)	-
Net Change in Bond Project Fund	(76,841,306)	(18,354,772)	(396,573)	(38,953,586)	(46,897,467)	(84,117,505)
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Closing Fund	(396,989)	-	-	(396,989)	-	-
Bond Sinking Fund	6,682,785	6,691,137	6,538,313	787,921	860,231	167,059
Accounts Receivable - Utility Service	(1,443,480)	-	(4,501,339)	21,102,050	-	(2,485,002)
Accounts Receivable - Other	(34,737)	-	100,490	2,952,320	-	1,326,170
Allowance for Uncollectible Accounts	203,309	-	140,484	767,689	-	505,966
Accrued Unbilled Revenue	(5,148,857)	-	(11,266,818)	24,451,946	-	(11,692,942)
Materials and Supplies	(34,696)	-	15,439	(580,243)	-	(726,828)
Prepayments	344,113	-	365,627	1,498,635	-	850,157
Lease Receivable	-	-	-	(547)	-	-
Lease Receivable Noncurrent	-	-	-	18,499	-	-
Other Noncurrent Assets	(666,178)	-	(224,150)	2,582,876	-	2,358,226
LIABILITY ACCOUNTS						
Accounts Payable	6,451,561	-	9,813,006	(45,789,535)	-	(10,159,992)
I/Co Payable to Water Department	(3,457,222)	-	(2,926,090)	1,449,751	-	83,979
Customer Deposits	94,498	-	109,092	742,687	-	828,714
Customer Credit Balances	4,984,114	-	498,844	7,715,609	-	335,160
Self Insured Risk Liability	157,492	-	85,140	(1,846,051)	-	635,896
Statutory Payments to Municipalities	239,063	-	368,071	(1,159,045)	-	(197,698)
Lease Liability - current	(18,223)	-	-	(195,706)	-	-
Lease Liability - noncurrent	915	-	-	(71,819)	-	-
Other Liabilities	360,587	-	1,075,385	2,140,534	-	1,706,039
All other, net	332,601	-	245,662	2,653,023	-	2,702,282
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH	8,650,656	6,691,137	437,157	18,823,605	860,231	(13,762,815)
Net Increase (Decrease) in Cash	3,935,107	(21,468,067)	(5,384,669)	48,497,074	(19,808,419)	2,572,499
Cash - Beginning of Period	184,590,419		135,295,717	140,028,452		127,338,550
Cash - End of Period	188,525,526		129,911,048	188,525,526		129,911,048
Change In Cash - Increase (Decrease)	3,935,107		(5,384,669)	48,497,074		2,572,499