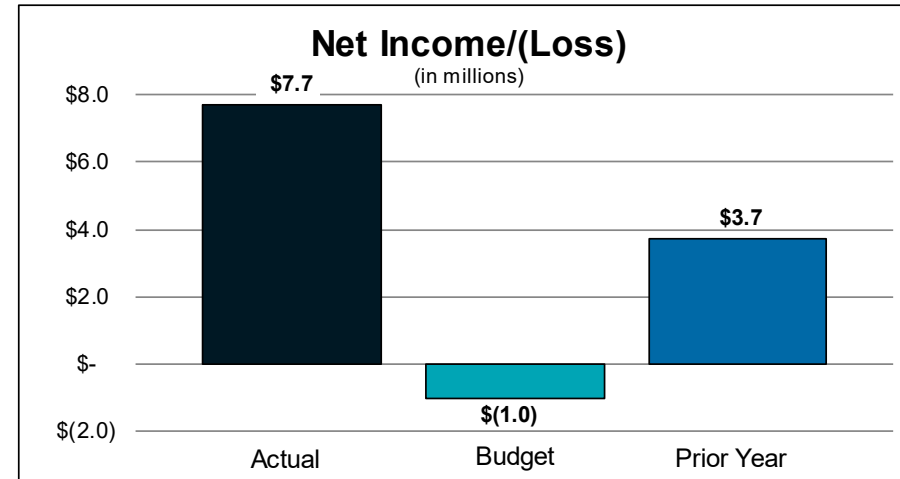
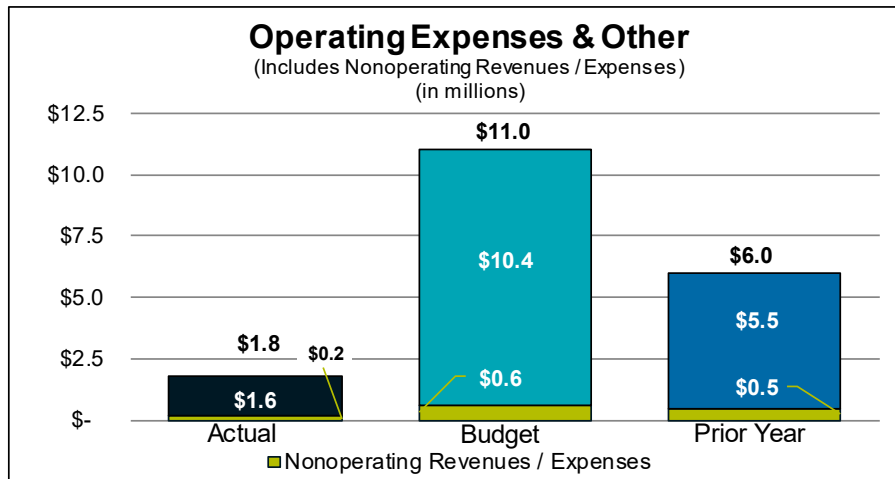
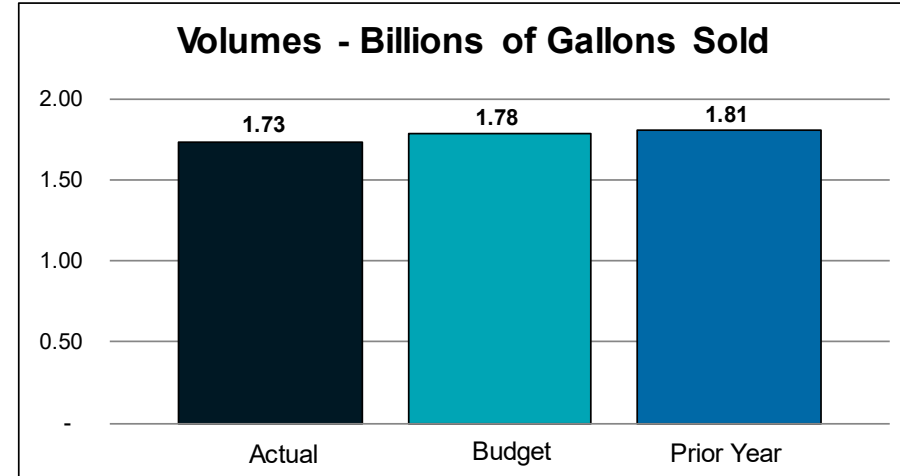
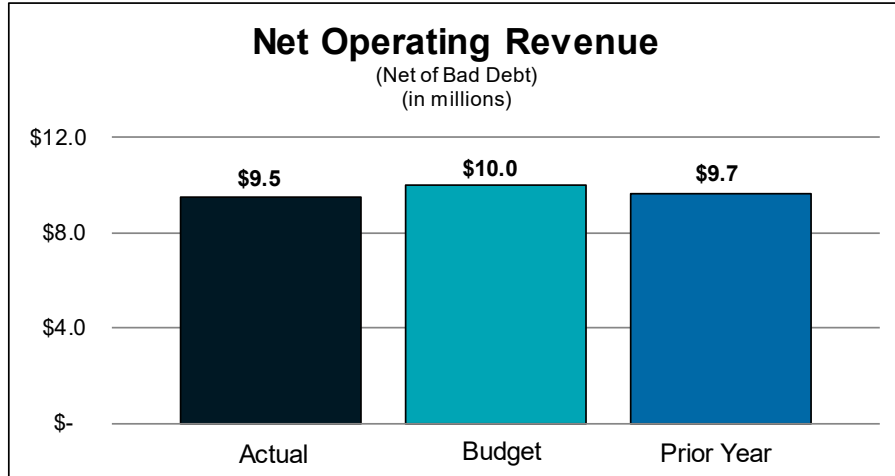


REPORT ON INCOME & FINANCE

DECEMBER 2023

WATER OPERATIONS

CURRENT MONTH – DECEMBER 2023



WATER OPERATIONS – EXECUTIVE SUMMARY

DECEMBER 2023 vs. BUDGET

Revenue:

- December Water sales revenues of \$9.5 million were unfavorable to budget by \$0.5 million, or 5.0%, as follows:
 - Decreased metered sales of water due to volumes that were down 2.8% vs. budget
 - All other non-volume related

Millions

\$	(0.4)
\$	(0.1)

Volumes:

- December Water volumes were unfavorable to budget by 2.8%

Operating Expenses & Other:

- December operating and other expenses of \$1.8 million were favorable to budget by \$9.2 million, or 83.9%, as follows:
 - Decreased Administrative & General expense primarily due to the "true-up" associated with expenses over "cleared/applied" vs. budget; various expenses (i.e. pension, health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December; significant contributors to the expense decrease include:
 - Decrease in OPEB expense primarily due to amortization of actuarial adjustments from previous years and higher than expected earnings on investments in the OPEB trust \$ 7.5
 - Decrease in Pension expense primarily due to returns that were above expectations on pension trust investments \$ 1.4
 - Decrease in Public Liability expense due to lower cost of claims \$ 1.4
 - Increased Administrative & General expense charged to capital projects (which serves to decrease operating expenses) \$ 0.3
 - All other, net \$ 0.2
 - Decreased Depreciation expense (capital spending is \$45.3 million below budget through December) \$ 0.8
 - Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields \$ 0.5
 - Increased Distribution Maintenance expense primarily due to higher Water main maintenance (timing of paving cuts) \$ (2.9)

Net Income:

- December's net income of \$7.7 million was favorable to budget by \$8.7 million

WATER OPERATIONS – EXECUTIVE SUMMARY

DECEMBER 2023 vs. PRIOR YEAR

Revenue:

• December Water sales revenues of \$9.5 million were unfavorable to prior year by \$0.2 million, or 2.0%, as follows:

	Millions
• Decreased metered sales of water due to volumes that were down 4.3% vs. prior year partially offset with 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%)	\$ (0.3)
• Increased Water Infrastructure Replacement fee revenue primarily due to the rate increase effective January 2, 2023 (\$0.50 per month increase for Residential customers - from \$4.00 per month to \$4.50 per month, with a like percentage increase for all customer classes)	\$ 0.1

Volumes:

• December Water volumes were unfavorable to prior year by 4.3%

Operating Expenses & Other:

• December operating and other expenses of \$1.8 million were favorable to prior year by \$4.2 million, or 70.1%, as follows:

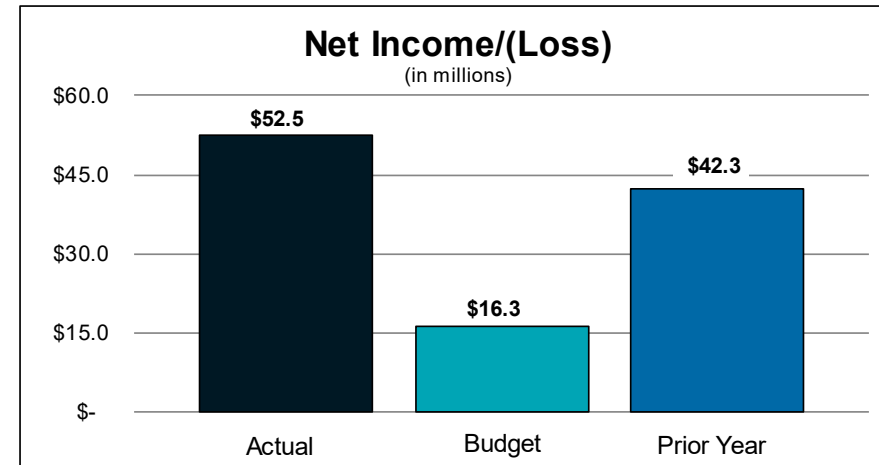
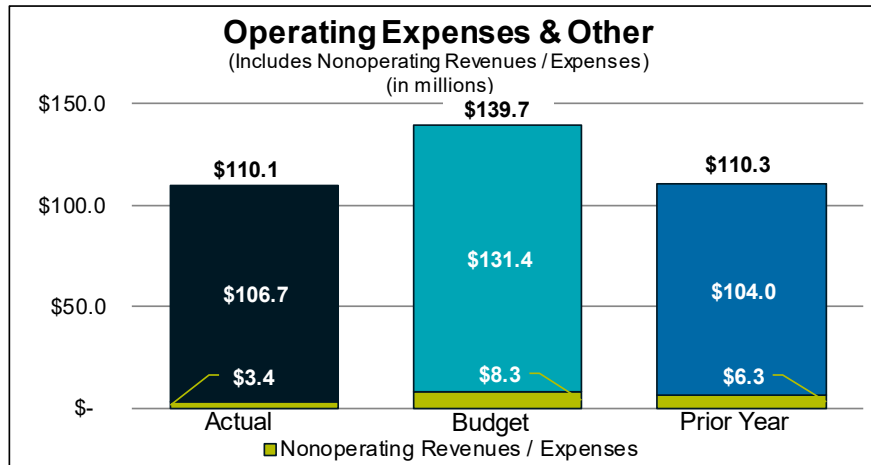
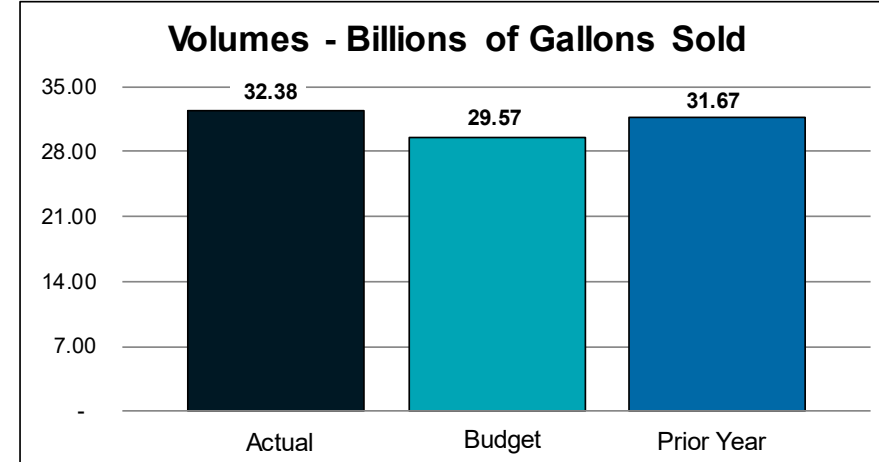
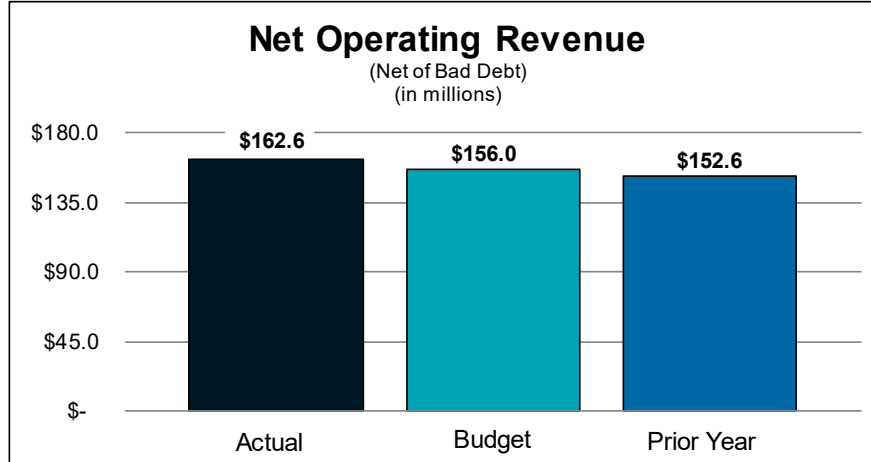
• Decreased Administrative & General expense primarily due to the "true-up" entries in December 2022 and 2023 associated with expenses over "cleared/applied"; various expenses (i.e. pension health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December; significant contributors to the expense decrease include:		
- Decrease in Pension expense due primarily to returns that were above prior year on pension trust investments	\$	4.1
- Decrease in Workers' Compensation due to lower claims	\$	1.6
- Decrease in OPEB expense due primarily to returns that were above prior year on OPEB trust investments	\$	0.9
- Increased Administrative & General expense charged to capital projects (which serves to decrease operating expenses)	\$	0.3
- All other, net	\$	(1.5)
• Increased earnings on invested cash balances primarily due to investment of proceeds from the 2022 Water Revenue Bonds and higher yields	\$	5.4
• Increased Distribution Maintenance expense primarily due to higher Water main maintenance (increase in paving cuts)	\$	0.2
• Increased WIR Water service reconnects/service replacements due to timing of various water main projects	\$	(1.3)
• All other, net	\$	(0.2)
	\$	0.1

Net Income:

• December's net income of \$7.7 million was favorable to prior year by \$4.0 million.

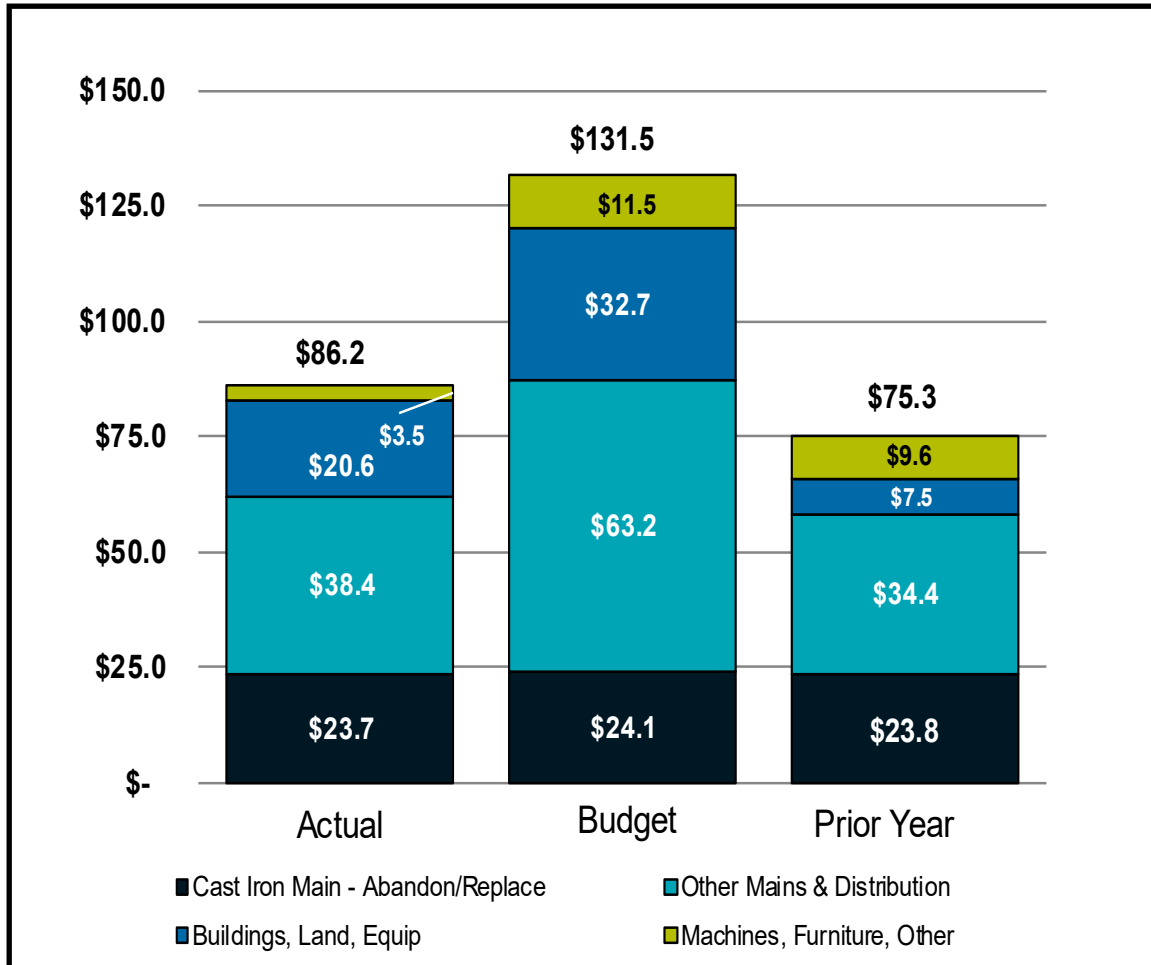
WATER OPERATIONS

YEAR-TO-DATE – DECEMBER 2023



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE DECEMBER 2023



- Year-to-date capital expenditures of \$86.2 million were \$45.3 million less than budget, as follows:

	Millions Over (Under) Budget
Platte South - New Vertical Wells Design & Construction (delayed to 2024)	\$ (2.4)
Platte South - Administration Building Design & Construction (delayed to 2024)	\$ (2.3)
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ (2.0)
Land acquisition for SW Reservoir (timing)	\$ (1.5)
Platte South - New Electrical Building Design (delayed to 2024)	\$ (1.4)
Platte West - Lime Grit Removal Installation (timing)	\$ (1.2)
Platte West - Boiler Upgrades (timing)	\$ (0.9)
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	\$ 0.4
Mains-Cast Iron (timing)	\$ (0.4)
Mains - All other (timing of large development projects)	\$ (24.8)
Construction Machines (timing)	\$ (3.4)
All other, net	\$ (4.6)
Total	\$ (45.3)

CASH POSITION – WATER DEPARTMENT

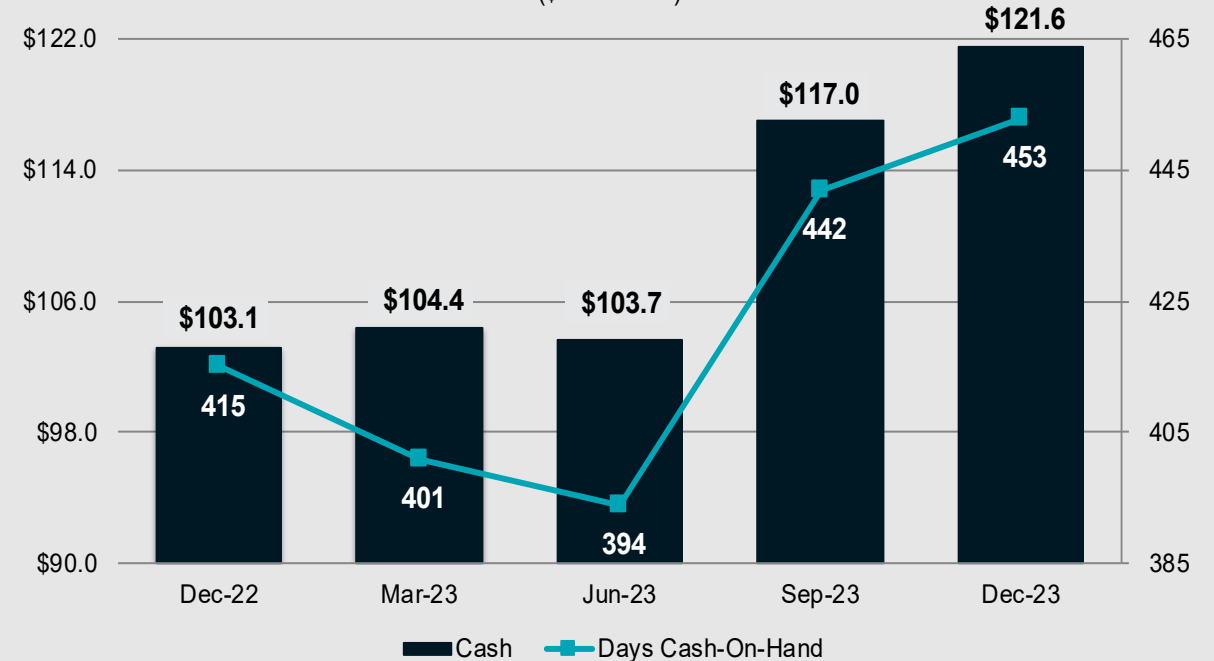
DECEMBER 31, 2023

- Cash and restricted funds totaled \$168.1 million; unrestricted cash totaled \$121.6 million, as depicted below:

(\$ in millions)	12/31/2022	12/31/2023	Change
Cash Per Balance Sheet	\$ 167.4	\$ 168.1	\$ 0.7
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 58.4	\$ 40.7	\$ (17.7)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.7	\$ 2.5	\$ (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	\$ 46.5	\$ (17.8)
Unrestricted Cash	\$ 103.1	\$ 121.6	\$ 18.5
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.7	\$ 8.6	\$ 0.9
Sewer Fees Collected but not Remitted	\$ 18.0	\$ 17.7	\$ (0.3)
Customer Advances for Construction*	\$ 29.6	\$ 41.9	\$ 12.3
WIR Funds Collected but not Expended	\$ 33.3	\$ 32.3	\$ (1.0)
Cash Reserves	\$ 14.5	\$ 21.1	\$ 6.6
Days Cash on Hand (Unrestricted Cash)	415	453	38
Cash Required to meet 180 Day Goal	\$ 44.8	\$ 48.3	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 58.3	\$ 73.3	

Water - Unrestricted Cash

(\$ in millions)

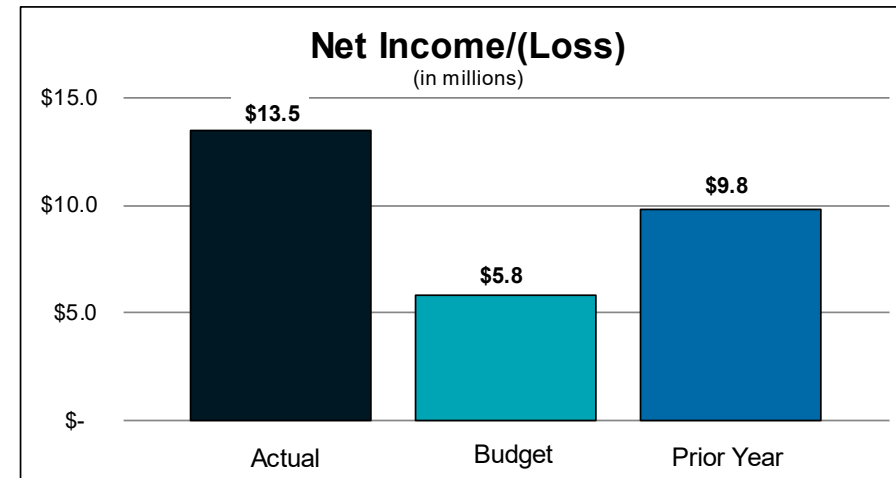
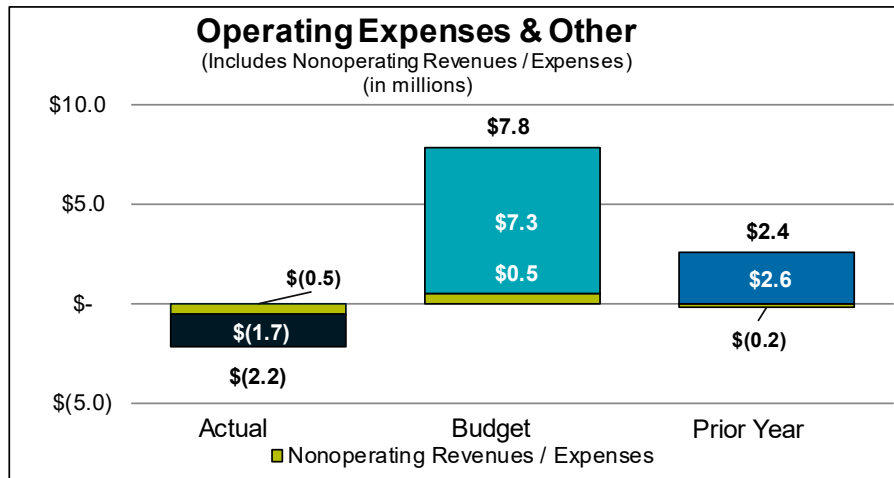
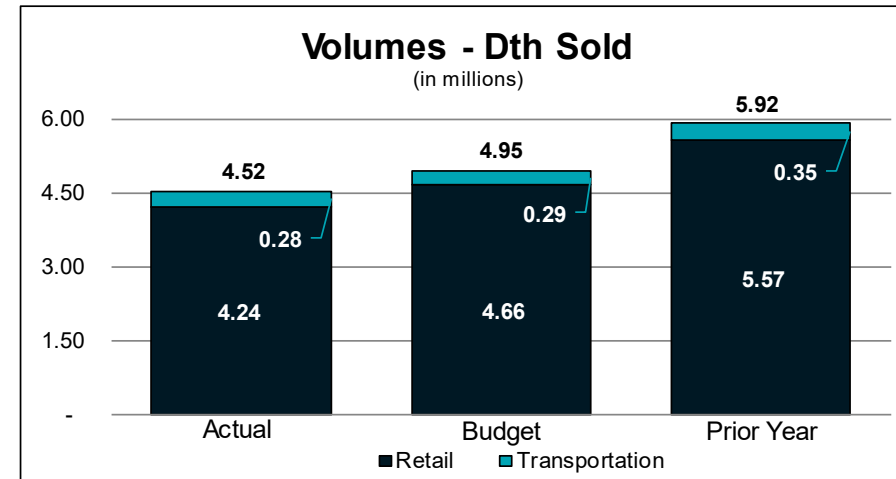
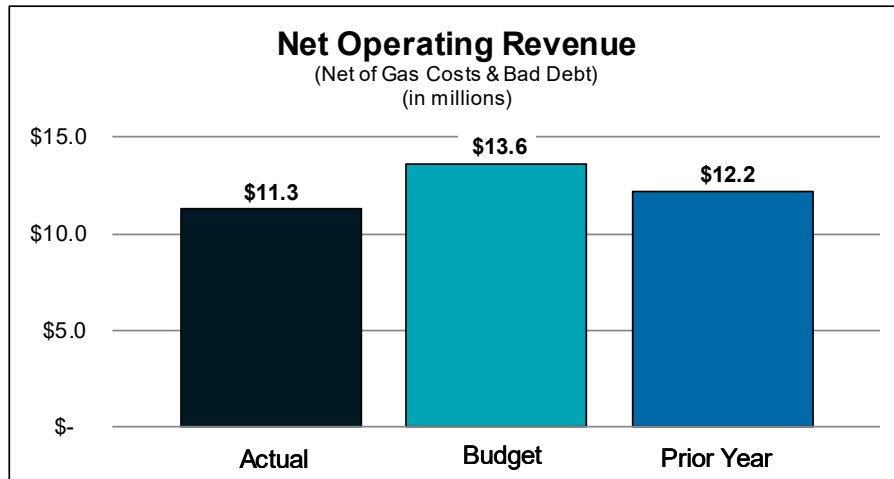


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On December 31, 2023, \$12.9 million has been expended from Cash Reserves for work-in-progress.

**Cash Reserves as of December 31, 2023 were negatively impacted by \$0.5 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in January 2024. (There is a one-month lag between incurring costs and reimbursement.)

GAS OPERATIONS

CURRENT MONTH – DECEMBER 2023



GAS OPERATIONS – EXECUTIVE SUMMARY

DECEMBER 2023 vs. BUDGET

Revenue:

Millions

- December Gas net revenues of \$11.3 million were unfavorable to budget by \$2.3 million, or 17.3%, as follows:

- Timing of annual rebates recorded from CPEP #2 and #5, which serves to increase margin (budgeted to be received in October)

\$ 0.6

- Decreased net sales revenue primarily due to volumes that were down 8.6% vs. budget

\$ (2.9)

Volumes:

- December Gas volumes were unfavorable to budget by 8.6%, primarily due to lower than budgeted heating degree days

Operating Expenses & Other:

- December operating and other expenses of (\$2.2) million were favorable to budget by \$10.0 million, or 128.3%, as follows:

- Decreased Administrative & General expense primarily due to the "true-up" entries associated with expenses over "cleared/applied"; various expenses (i.e. pension health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December; significant contributors to the expense decrease include:

- Decrease in OPEB expense primarily due to amortization of actuarial adjustments from previous years and higher than expected earnings on investments in the OPEB trust	\$ 8.5	
- Decrease in Pension expense primarily due to returns that were above expectations on pension trust investments	\$ 1.6	
- Increase in Public Liability expense due to higher cost of claims	\$ (2.0)	
- Decreased Administrative & General expense charged to capital projects (which serves to increase operating expenses)	\$ (0.4)	
- All other, net	\$ 0.8	

- Increased earnings on invested cash balances due to investment of proceeds from the 2022 & 2023 Gas Revenue Bonds and higher yields

\$ 8.5

- All other, net

\$ 1.3

\$ 0.2

Net Income:

- December's net income of \$13.5 million was \$7.7 million favorable to budget

GAS OPERATIONS – EXECUTIVE SUMMARY

DECEMBER 2023 vs. PRIOR YEAR

Revenue:

• December Gas net revenues of \$11.3 million were unfavorable to prior year by \$0.9 million, or 7.5%, as follows:

	Millions
• CPEP #1 rebate recorded in December 2022 (\$2.5 million) partially offset by CPEP #2 and #5 rebates recorded in December 2023 (\$0.6 million)	\$ (1.9)
• Increased net gas sales revenue due to the impact of the January 2, 2023 rate increase (2.5% increase to the Margin component of rates) partially offset with lower volumes of 23.7% vs. prior year	\$ 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)	\$ 0.1

Volumes:

• December Gas volumes were unfavorable to prior year by 23.7%

Operating Expenses & Other:

• December operating and other expenses of (\$2.2) million was favorable to prior year by \$4.6 million, or 193.2%, as follows:

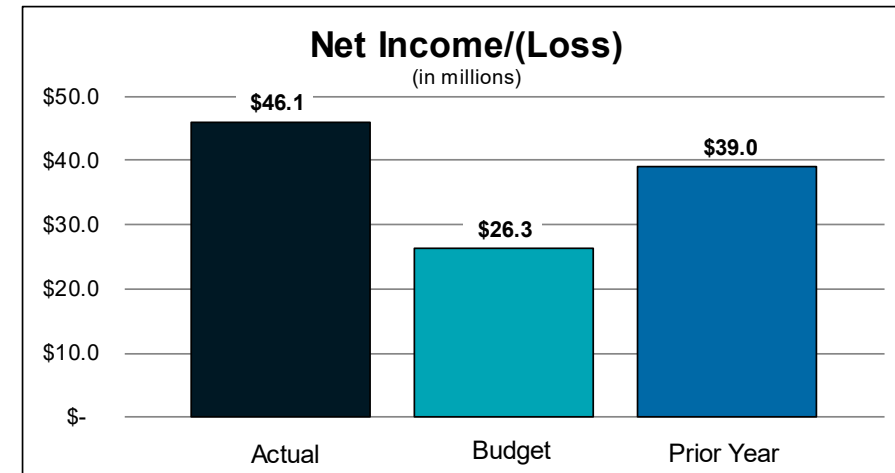
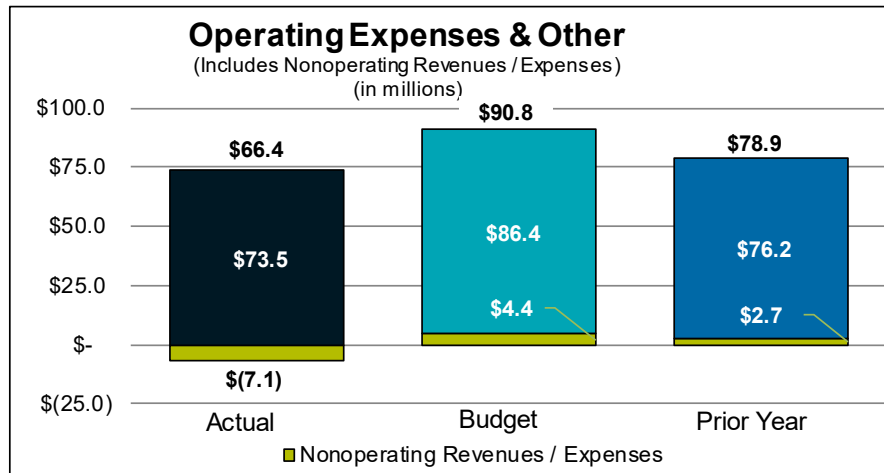
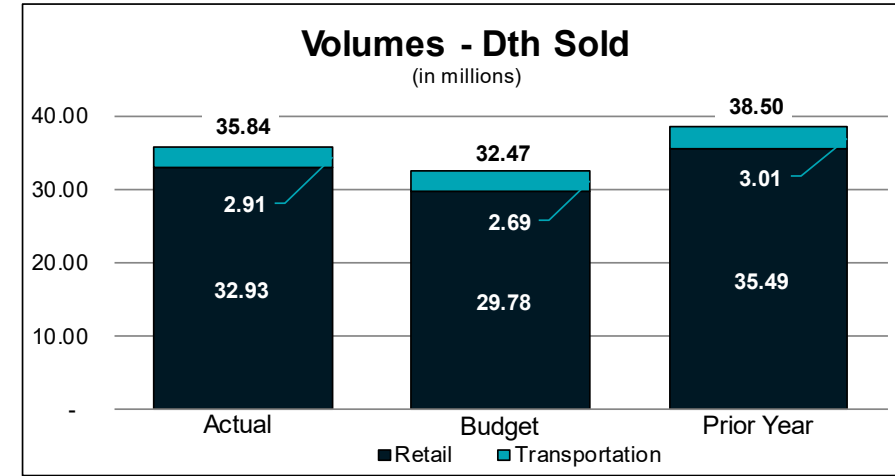
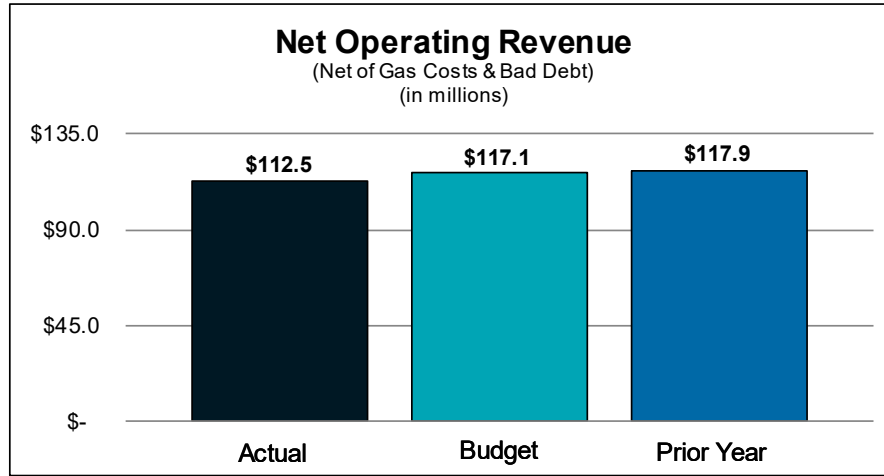
• Decreased Administrative & General expense primarily due to the "true-up" entries in December 2022 and 2023 associated with expenses over "cleared/applied"; various expenses (i.e. pension health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December; significant contributors to the expense decrease include:		
- Decrease in Pension expense due primarily to returns that were above prior year on pension trust investments	\$	4.6
- Decrease in Workers' Compensation due to lower claims	\$	1.8
- Decrease in OPEB expense due primarily to returns that were above prior year on OPEB trust investments	\$	1.1
- Increase in Public Liability expense due to higher cost of claims	\$	(2.4)
- Decreased Administrative & General expense charged to capital projects (which serves to increase operating expenses)	\$	(0.4)
- All other, net	\$	(0.3)
• Increased earnings on invested cash balances due to investment of proceeds from the 2022 & 2023 Gas Revenue Bonds and higher yields	\$	4.4
• Increased interest expense due to the issuance of 2023 Gas Revenue Bonds	\$	0.7
• All other, net	\$	(0.3)
	\$	(0.2)

Net Income:

• December's net income of \$13.5 million was \$3.7 million favorable to prior year

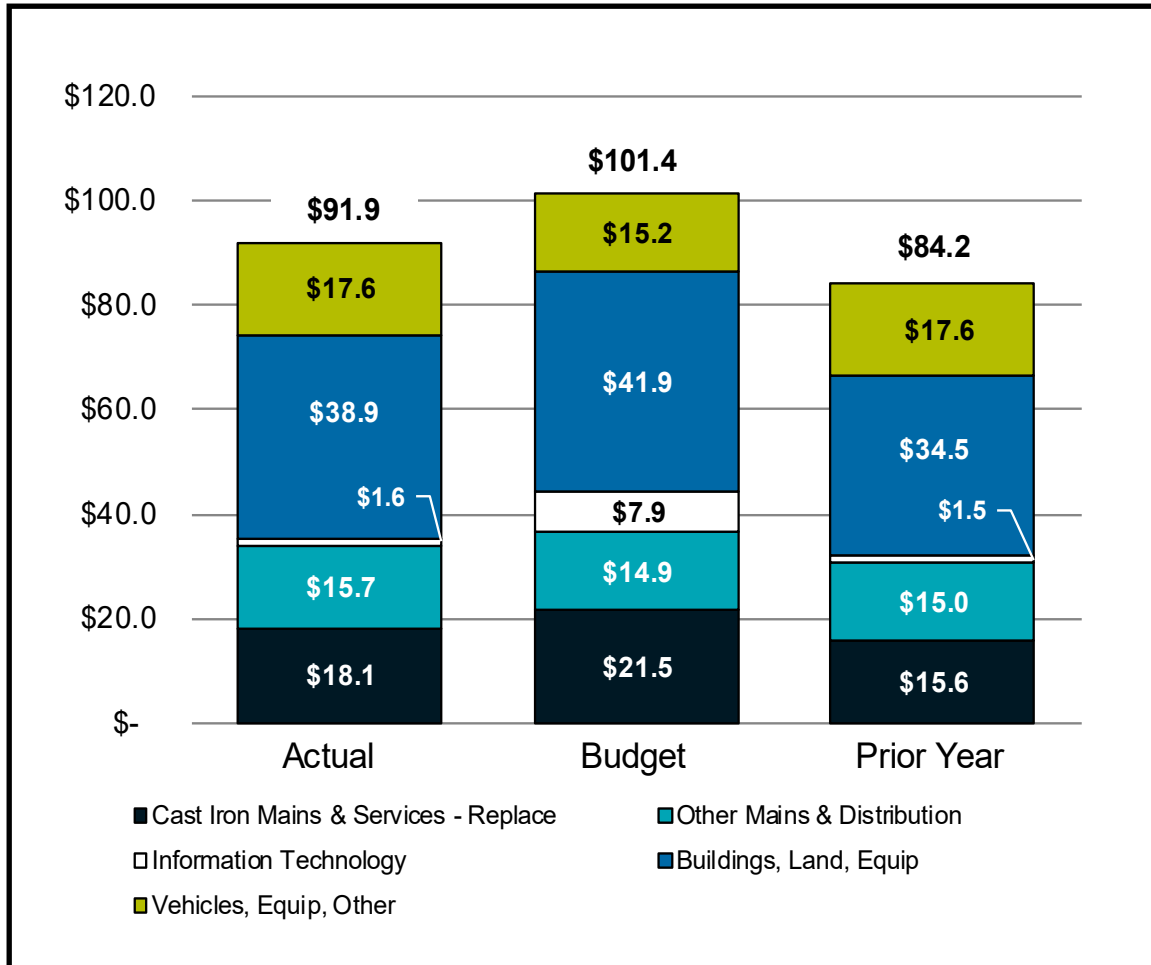
GAS OPERATIONS

YEAR-TO-DATE – DECEMBER 2023



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE DECEMBER 2023



• Year-to-date capital expenditures of \$91.9 million were \$9.5 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - New Construction Center (delayed to 2024)	\$ (5.2)
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ (5.0)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (delayed to 2024)	\$ (2.7)
Buildings, Land and Equipment - LNG Vaporization Expansion	\$ 9.5
Buildings, Land and Equipment - District Roof Replacements (timing)	\$ 1.4
Buildings, Land and Equipment - All Other	\$ (1.0)
Information Technology - Digital Platform Modernization (delayed to 2024)	\$ (6.0)
Information Technology - SAP Invoice Redesign (timing)	\$ (0.2)
Information Technology - SCADA Lifecycle Refresh (timing)	\$ (0.2)
Information Technology - GEF Implementation	\$ 0.2
Information Technology - All other	\$ (0.1)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (3.4)
Mains - Other Mains & Distribution	\$ 0.8
Motor Vehicles (timing)	\$ (2.8)
All Other-Misc.	\$ 5.2
Total	\$ (9.5)

CASH POSITION – GAS DEPARTMENT

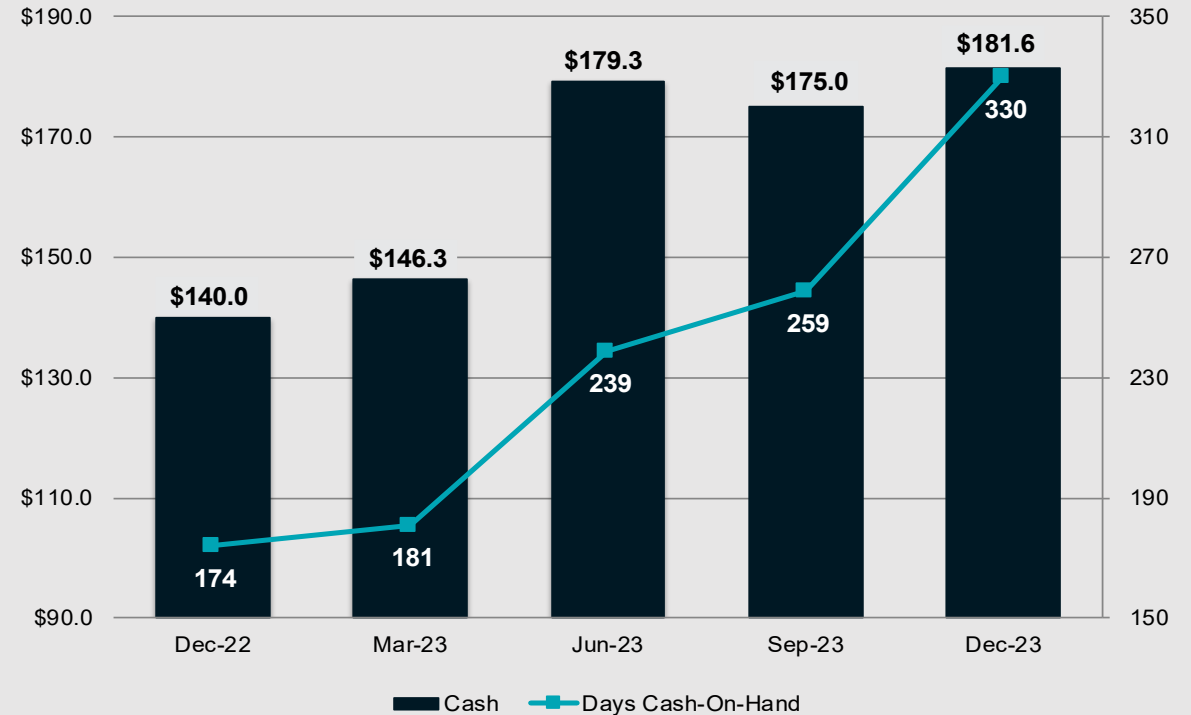
DECEMBER 31, 2023

- Cash and restricted funds totaled \$299.2 million; unrestricted cash totaled \$181.6 million, as depicted below:

(\$ Millions)	12/31/2022	12/31/2023	Change
Cash per Balance Sheet	\$ 216.3	\$ 299.2	\$ 82.9
Less Restricted Cash:			
2023 Bond Project Funds (Proceeds Remaining)	\$ -	\$ 89.3	\$ 89.3
2022 Bond Project Funds (Proceeds Remaining)	\$ 75.4	\$ 26.3	\$ (49.1)
2023 Bond Closing Funds (Additional Issuance Cost)	\$ -	\$ 0.4	\$ 0.4
Bond Sinking Fund-2018 bonds (To pay interest & principal payments)	\$ 0.9	\$ 1.6	\$ 0.7
Subtotal Restricted Cash	\$ 76.3	\$ 117.6	\$ 41.3
Unrestricted Cash	\$ 140.0	\$ 181.6	\$ 41.6
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 21.5	\$ 29.8	\$ 8.3
Customer Advances for Construction	\$ 0.2	\$ 0.2	\$ (0.0)
Cash Reserves	\$ 118.3	\$ 151.6	\$ 33.3
Days Cash on Hand (Unrestricted Cash)	174	330	156
Cash Required to meet 180 Day Goal	\$ 144.6	\$ 99.1	

Gas - Unrestricted Cash

(\$ in millions)

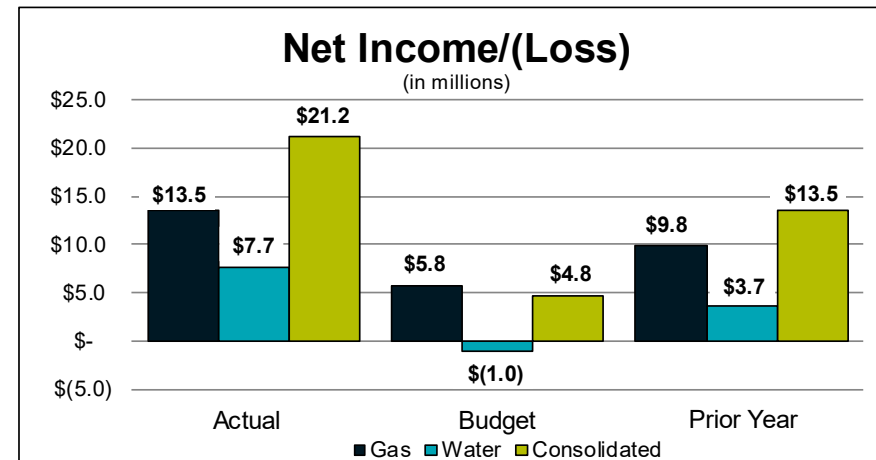
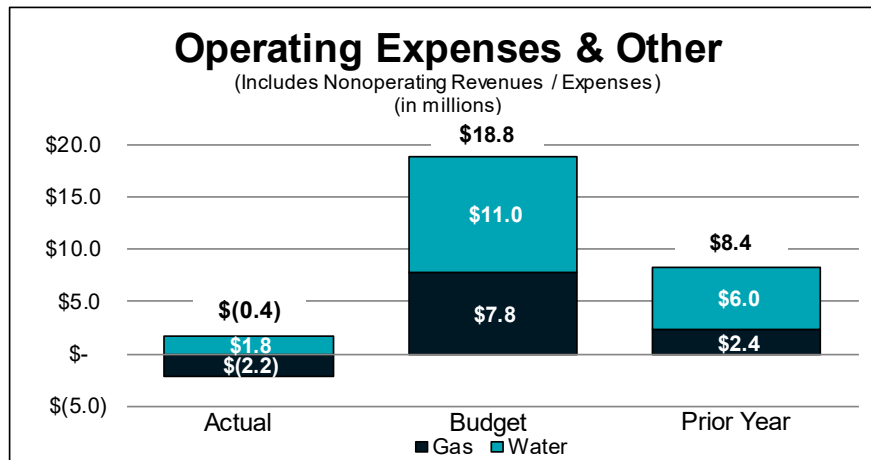
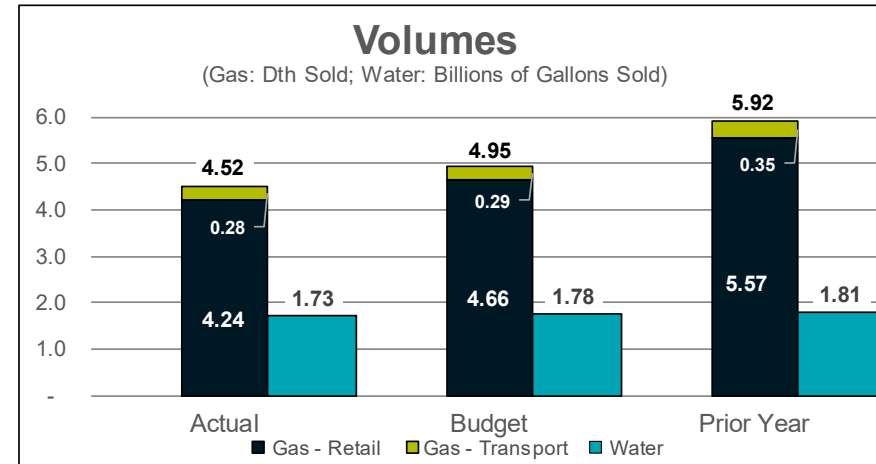
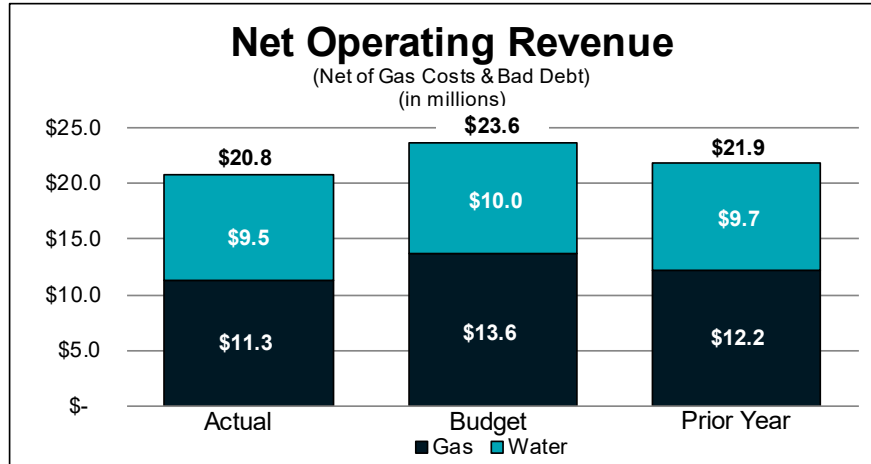


*Cash Reserves were negatively impacted by \$8.7 million due to the fact that the cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

**Cash Reserves as of December 31, 2023 were negatively impacted by \$3.4 million due to spending on projects to be funded by the 2022 and 2023 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in January 2024. (There is a one-month lag between incurring costs and reimbursement.)

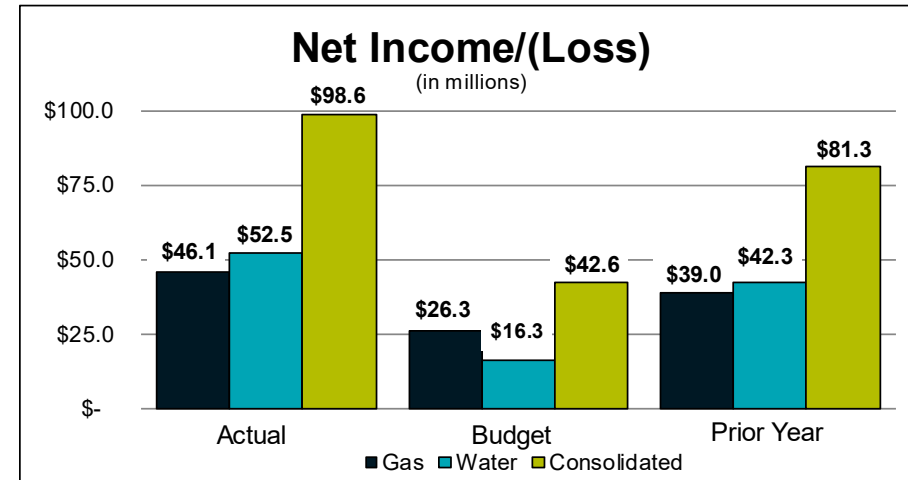
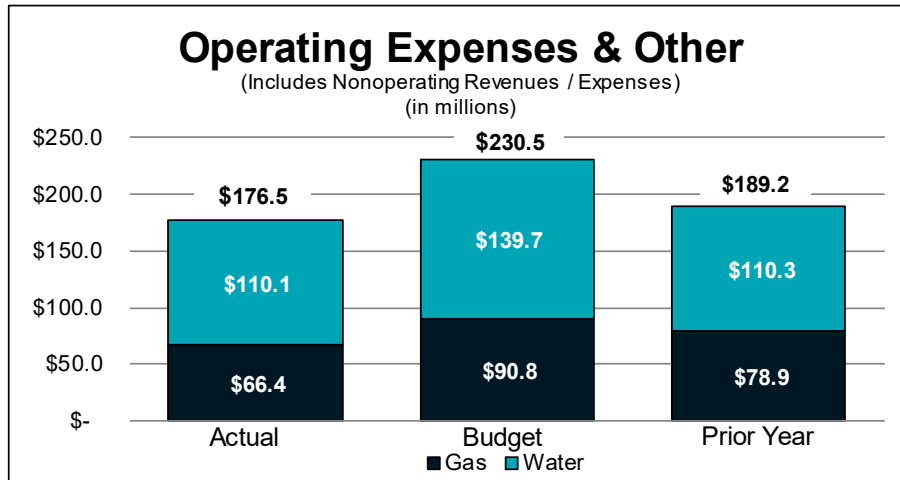
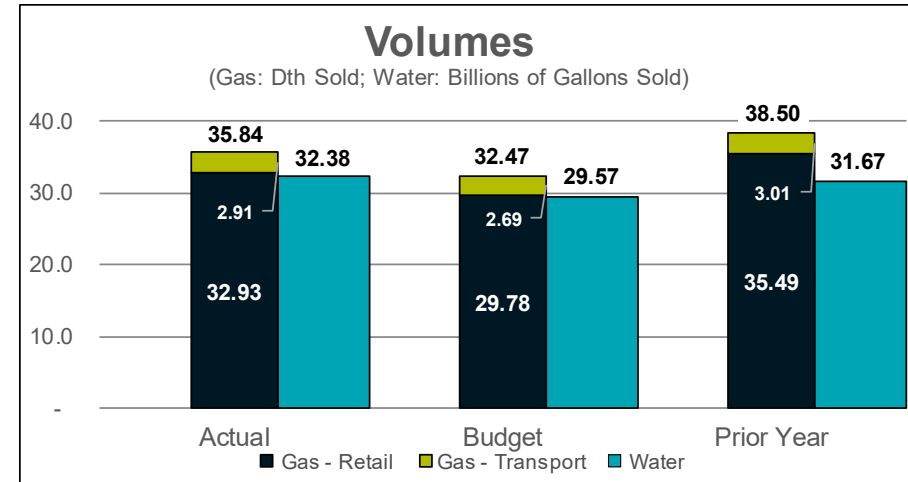
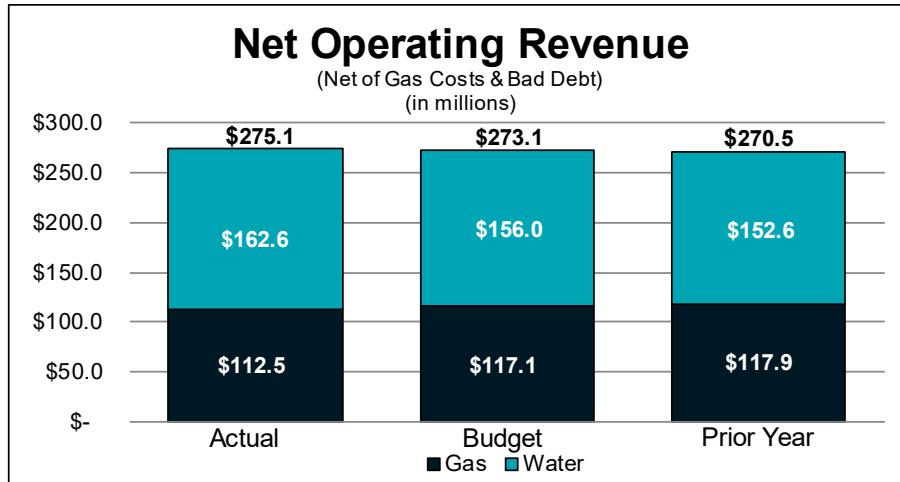
GAS & WATER COMBINED

CURRENT MONTH – DECEMBER 2023



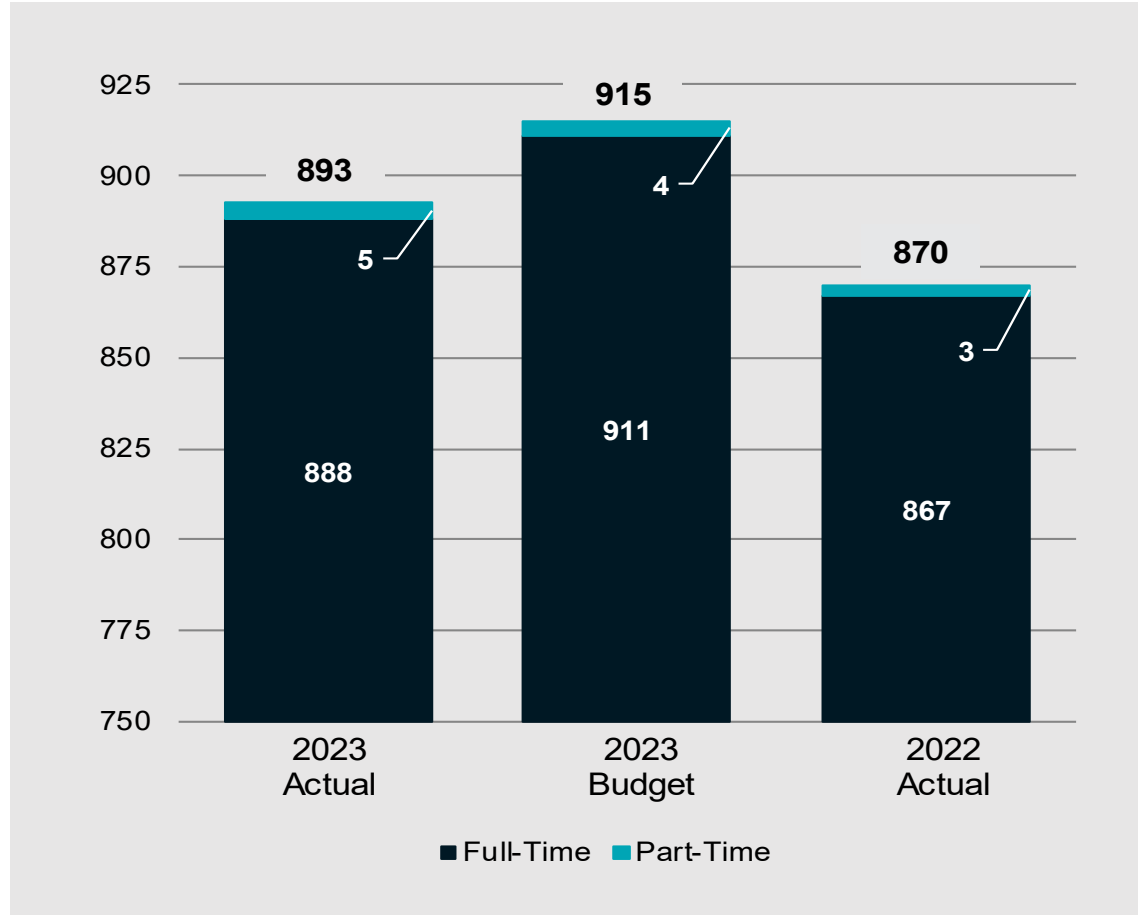
GAS & WATER COMBINED

YEAR-TO-DATE – DECEMBER 2023



PERSONNEL

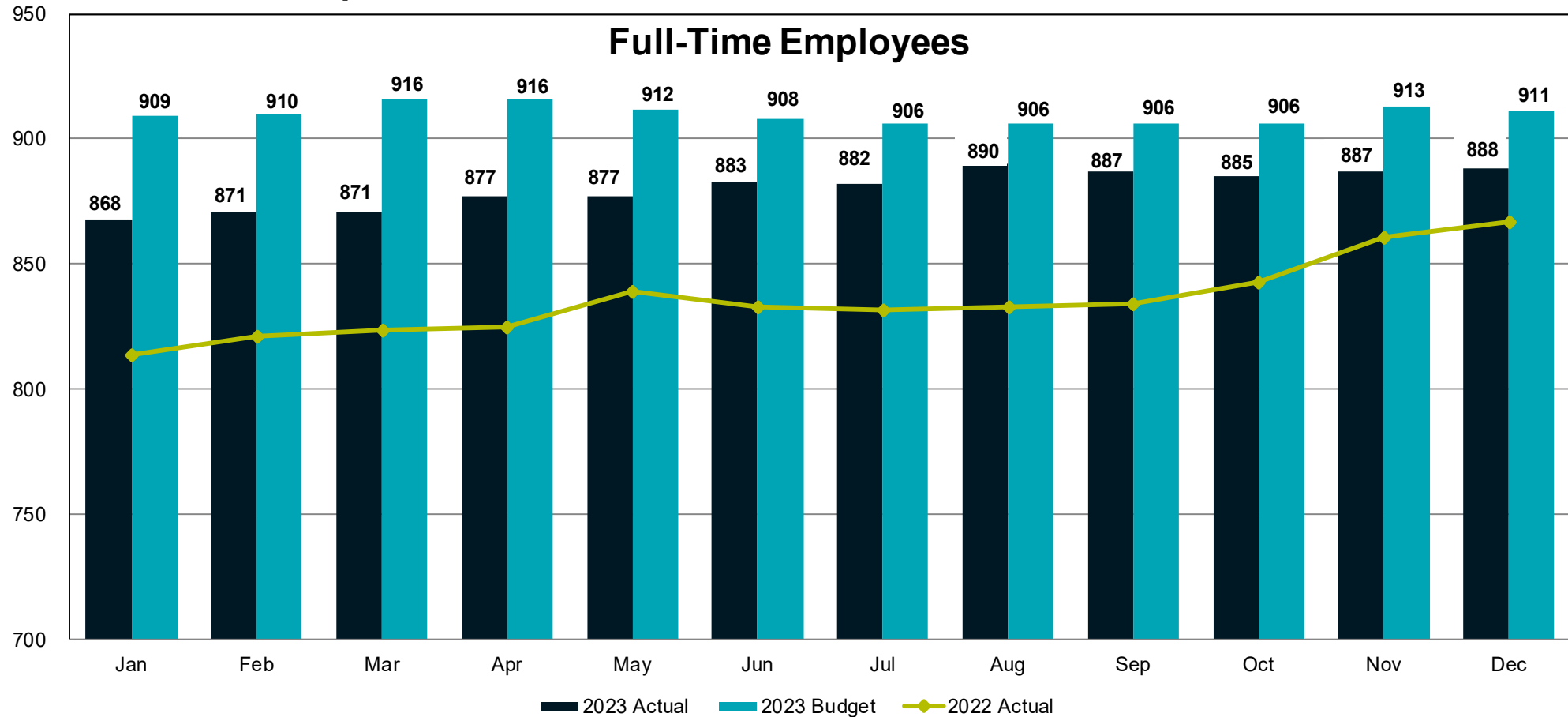
AS OF DECEMBER 30, 2023 GAS & WATER COMBINED



- The active payroll for December was \$7.2 million, compared with \$6.9 million in budget and \$6.6 million in prior year.
- At December 31st, there were 888 regular full-time employees, compared with 911 in budget and 867 at December 31, 2022.
- At December 31st, there were 5 regular part-time employees, compared with 4 in budget and 3 at December 31, 2022.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget.

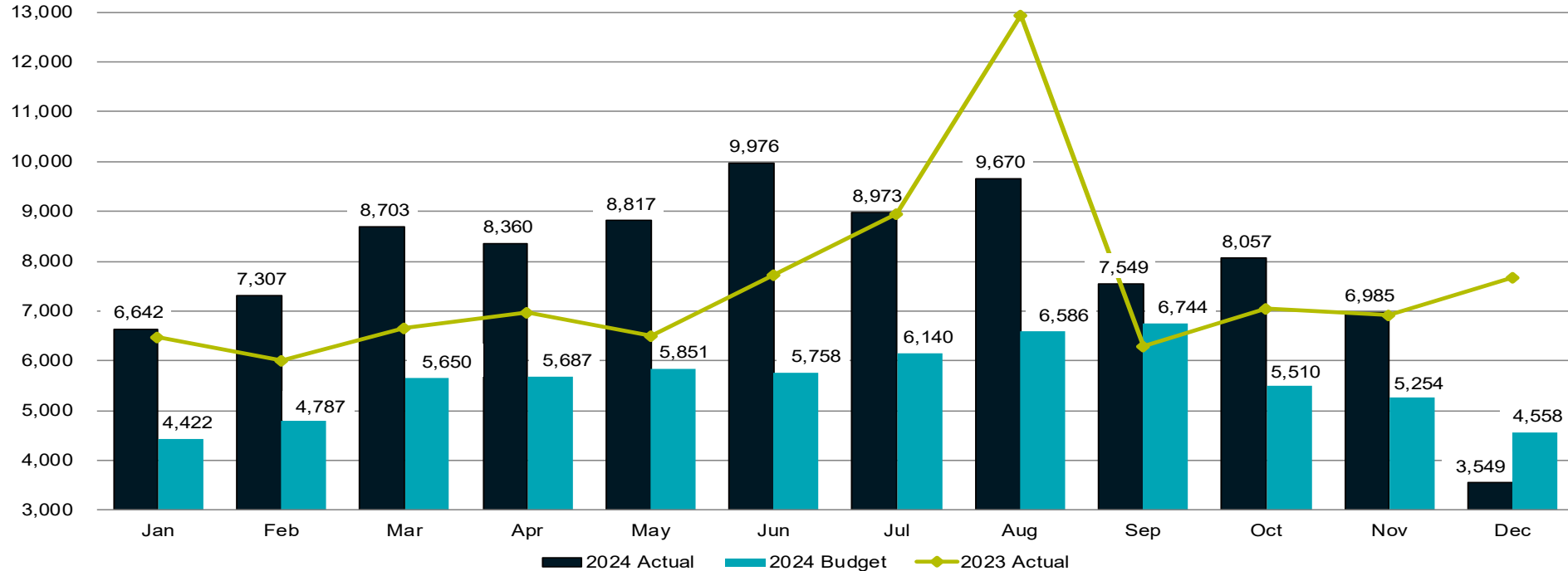
PERSONNEL TREND

THROUGH DECEMBER 2023
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH DECEMBER 2023 (GAS & WATER COMBINED)



	Month of December					Year-To-Date December				
	2024	2024	2023	Favorable/(Unfavorable)		2024	2024	2023	Favorable/(Unfavorable)	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>vs. Budget</u>	<u>vs. 2022</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>vs. Budget</u>	<u>vs. 2022</u>
Overtime Hours	3,549.0	4,558.0	7,676.0	1,009.0	4,127.0	94,586.6	66,947.0	90,175.0	(27,639.6)	(4,411.6)
Overtime Dollars \$	231,130	\$ 314,913	\$ 441,221	\$ 83,783	\$ 210,091	\$ 5,639,677	\$ 4,430,107	\$ 4,904,873	\$ (1,209,570)	\$ (734,804)

OVERTIME HOURS TREND (continued)

DECEMBER 2023 (GAS & WATER COMBINED)

de 19

Overtime hours for the month totaled 3,549.0 as compared with 4,558.0 in budget and 7,676.0 in prior year. Overtime hours were 1,009.0 less than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Field Service (1)	348.5
Water Distribution (2)	328.5
Customer Service/Customer Accounting (3)	100.0
Safety, Security & Locating (4)	97.0
Engineering Design (5)	96.0
Construction (6)	(75.0)
Information Technology (7)	(63.0)
All other, net	177.0
	<u>1,009.0</u>

- (1) Decreased overtime driven by reductions in emergency gas and water orders and lower 2nd/3rd shift and weekend responses
- (2) Decreased overtime primarily due to reduction in the number of water main breaks (52 in December vs. 5-year average of 59)
- (3) Decreased overtime due to decrease in call volumes during moratorium, training for new employees completed in November providing additional staff for phone coverage, and lower than predicted hours to process large energy check that was received
- (4) Decreased overtime hours in Locating primarily due to favorable weather conditions and slight decline in monthly ticket volume
- (5) Decreased overtime primarily due to reduction in project designs anticipated

METROPOLITAN

UTILITIES DISTRICT

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

	Current Month								December Year to Date						
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year			December 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	\$ 7,874,954	\$ 8,265,559	\$ 8,173,660	(4.73)%	\$ (390,605)	(3.65)%	\$ (298,707)	\$ 141,509,672	\$ 134,202,544	\$ 133,276,451	5.44 %	\$ 7,307,128	6.18 %	\$ 8,233,221	
Infrastructure charge	1,443,105	1,440,468	1,349,499	.18 %	2,637	6.94 %	93,606	17,215,116	17,250,822	15,324,431	(.21)%	(35,706)	12.34 %	1,890,685	
Other	154,356	268,702	141,318	(42.56)%	(114,347)	9.23 %	13,038	3,834,705	4,522,377	4,046,927	(15.21)%	(687,673)	(5.24)%	(212,223)	
Total revenues	9,472,414	9,974,729	9,664,477	(5.04)%	(502,316)	(1.99)%	(192,063)	162,559,492	155,975,743	152,647,809	4.22 %	6,583,749	6.49 %	9,911,683	
Revenue Deductions															
Operating & Maintenance	87,491	8,194,517	4,013,664	(98.93)%	(8,107,026)	(97.82)%	(3,926,173)	87,703,107	104,610,141	85,630,974	(16.16)%	(16,907,034)	2.42 %	2,072,134	
Other	1,534,057	2,196,107	1,494,863	(30.15)%	(662,049)	2.62 %	39,194	18,960,470	26,750,305	18,403,193	(29.12)%	(7,789,835)	3.03 %	557,277	
Total expenses	1,621,548	10,390,624	5,508,527	(84.39)%	(8,769,075)	(70.56)%	(3,886,978)	106,663,577	131,360,446	104,034,167	(18.80)%	(24,696,869)	2.53 %	2,629,410	
Other Expense (Income)	157,155	632,735	445,485	(75.16)%	(475,580)	(64.72)%	(288,330)	3,426,776	8,294,163	6,347,228	(58.68)%	(4,867,387)	(46.01)%	(2,920,453)	
Net Income (Loss)	\$ 7,693,710	\$ (1,048,629)	\$ 3,710,465	(833.69)%	\$ 8,742,339	107.35 %	\$ 3,983,245	\$ 52,469,140	\$ 16,321,135	\$ 42,266,414	221.48 %	\$ 36,148,005	24.14 %	\$ 10,202,725	
Thousands of gallons sold	1,729,564	1,778,950	1,807,693	(2.78)%	(49,386)	(4.32)%	(78,129)	32,381,759	29,574,660	31,666,992	9.49 %	2,807,099	2.26 %	714,767	
Number of customers	227,433	226,815	225,028	.27 %	618	1.07 %	2,405								
Plant Additions & Replacements	\$ 10,829,424	\$ 10,823,474	\$ 10,943,062	.05 %	\$ 5,950	(1.04)%	\$ (113,638)	\$ 86,158,744	\$ 131,450,812	\$ 75,334,732	(34.46)%	\$ (45,292,068)	14.37 %	\$ 10,824,011	

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

	Current Month			Current Month				December Year to Date			December 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	\$ 25,255,235	\$ 38,793,462	\$ 55,538,250	(34.90)%	\$ (13,538,227)	(54.53)%	\$ (30,283,015)	\$ 238,376,745	271,685,058	\$ 334,830,321	(12.26)%	\$ (33,308,313)	(28.81)%	\$ (96,453,576)
(Over)/under gas recovery	(684,080)	-	1,148,037		(684,080)	(159.59)%	(1,832,117)	(2,841,006)	-	(564,477)		(2,841,006)	403.30 %	(2,276,529)
Infrastructure charge	1,334,882	1,324,514	1,194,044	.78 %	10,368	11.80 %	140,838	15,737,944	15,800,786	13,542,986	(.40)%	(62,841)	16.21 %	2,194,959
Other	233,014	317,512	300,251	(26.61)%	(84,497)	(22.39)%	(67,237)	4,659,491	4,589,058	5,450,436	1.53 %	70,433	(14.51)%	(790,946)
Total revenues, net	26,139,051	40,435,487	58,180,582	(35.36)%	(14,296,436)	(55.07)%	(32,041,531)	255,933,175	292,074,901	353,259,267	(12.37)%	(36,141,727)	(27.55)%	(97,326,092)
Less: Natural gas purchased for resale	15,457,326	26,813,817	48,502,938	(42.35)%	(11,356,491)	(68.13)%	(33,045,611)	148,983,745	182,217,767	238,891,571	(18.24)%	(33,234,022)	(37.64)%	(89,907,826)
CPEP Rebates	(583,966)	-	(2,502,258)		(583,966)	(76.66)%	(1,918,292)	(5,599,219)	(7,271,598)	(3,579,203)	(23.00)%	1,672,379	56.44 %	(2,020,016)
Operating revenues, net of gas cost	11,265,691	13,621,670	12,179,902	(17.30)%	(2,355,979)	(7.51)%	(914,211)	112,548,648	117,128,732	117,946,898	(3.91)%	(4,580,084)	(4.58)%	(5,398,250)
Revenue Deductions														
Operating & Maintenance	(3,766,628)	4,805,721	223,912	(178.38)%	(8,572,348)	(1782.19)%	(3,990,540)	49,333,188	60,178,314	52,220,284	(18.02)%	(10,845,125)	(5.53)%	(2,887,096)
Other	2,103,054	2,530,538	2,373,833	(16.89)%	(427,483)	(11.41)%	(270,779)	24,210,653	26,198,317	24,044,092	(7.59)%	(1,987,663)	.69 %	166,562
Total operating expenses	(1,663,573)	7,336,258	2,597,745	(122.68)%	(8,999,832)	(164.04)%	(4,261,318)	73,543,842	86,376,630	76,264,376	(14.86)%	(12,832,789)	(3.57)%	(2,720,534)
Other expense (income)	(544,851)	467,467	(229,292)	(216.55)%	(1,012,318)	(137.62)%	(315,560)	(7,084,265)	4,456,732	2,724,389	(258.96)%	(11,540,997)	(360.03)%	(9,808,654)
Net Income (Loss)	\$ 13,474,115	\$ 5,817,945	\$ 9,811,449	131.60 %	7,656,171	37.33 %	3,662,667	\$ 46,089,072	\$ 26,295,370	\$ 38,958,134	75.27 %	19,793,702	18.30 %	7,130,938
Total Retail Sales Adjusted for Unbilled Sales	4,238,368	4,658,670	5,571,603	(9.02)%	(420,302)	(23.93)%	(1,333,235)	32,926,172	29,777,150	35,492,072	10.58 %	3,149,022	(7.23)%	(2,565,900)
Total Transportation Sales	283,366	288,752	350,580	(1.87)%	(5,386)	(19.17)%	(67,214)	2,915,819	2,688,165	3,006,809	8.47 %	227,654	(3.03)%	(90,990)
Total Sales Adjusted for Unbilled Sales	4,521,734	4,947,422	5,922,183	(8.60)%	(425,688)	(23.65)%	(1,400,449)	35,841,991	32,465,315	38,498,881	10.40 %	3,376,676	(6.90)%	(2,656,890)
Heating degree days	918	1,144	1,246	(19.76)%	(226)	(26.32)%	(328)	5,403	5,972	6,130	(9.53)%	(569)	(11.86)%	(727)
Number of customers	241,080	242,302	239,487	-0.50%	(1,222)	.67 %	1,593							
Plant Additions & Replacements	\$ 16,433,159	\$ 8,078,538	\$ 16,790,036	103.42 %	8,354,622	(2.13)%	\$ (356,877)	\$ 91,905,485	\$ 101,350,743	\$ 84,239,555	(9.32)%	\$ (9,445,258)	9.10 %	\$ 7,665,930

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	Actual December	Projected YTD ACT/EST	Projected LTD Through 2023
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	1,443,105	\$17,215,116	\$213,621,442
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	642,871	\$14,489,634	\$53,994,600
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$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	1,995,012	\$23,728,161	\$183,223,212
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	242,677	\$1,131,218	\$6,530,327
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	943,293	\$6,620,629	\$41,335,326
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	58,346	\$568,300	\$2,329,872
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	572,628	\$638,889	\$1,839,794
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	3,811,956	\$32,687,198	\$235,258,532
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	(\$1,725,981)	(\$982,448)	\$32,286,810
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	32,286,810		
WIR Mains Installed-Qtr (Miles)*				3.60			5.20			5.80			3.10		
WIR Mains Installed-YTD (Miles)*	31.66			3.60			8.80			14.60			17.70		
High Risk Mains Abandoned-Qtr (Miles)*				2.90			3.30			6.00			6.40		
High Risk Mains Abandoned-YTD (Miles)*	62.84			2.90			6.20			12.20			18.60		
Cast Iron Miles of Main Remaining**	1,150.72			1,147.82			1,144.52			1,138.52			1,132.12		

*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

	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 2023
GAS															
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	\$1,334,882	\$15,737,944	\$206,937,209
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	25,826,290	25,826,290
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	205,905	195,193	1,595,100	\$1,408,158
Expenditures															
GCI Mains per G-21	\$115,087,054	381,768	1,018,184	(132,403)	560,000	552,280	1,032,917	371,223	1,323,223	636,444	695,571	362,982	2,954,061	9,756,249	\$124,843,304
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	485,176	246,806	\$16,009,782
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	1,275,722	8,378,625	\$99,426,300
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	216,068	1,850,849	\$24,804,119
Regulator Stations Infrastructure per G-21	\$691,231	-	-	-	-	-	-	-	-	-	-	-	-	-	\$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	4,931,027	\$20,232,530	\$265,774,735
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)	(\$3,596,145)	(\$4,494,585)	(\$58,994,734)
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)	(58,994,734)		
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	\$68,956,528
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	187,269	\$2,263,588	\$11,972,455
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	311,085	\$3,757,507	\$6,718,803
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)	(8,729,463)		(8,729,463)
GIR Mains Installed-Qtr (Miles)*															
				3.60			10.20			5.90			5.10		
GIR Mains Installed-YTD (Miles)*															
	53.08			3.60			13.80			19.70			24.80		
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-Qtr (Miles)*															
				1.30			5.60			5.60			12.20		
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-YTD															
	63.12			1.30			6.90			12.50			24.70		
Cast Iron Miles of Main Remaining**															
	135.26			133.96			128.36			122.76			110.56		

*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 TWELVE MONTHS ENDING DECEMBER 31, 2023 AND 2022

A-12a
DECEMBER 2023

	Month of December			Twelve Months Ending December		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ 145,473	\$ 137,847	\$ 133,164	\$ 1,854,612	\$ 1,646,546	\$ 1,619,295
Top level reductions	0	(213,320)	0	0	(2,593,838)	0
	<u>145,473</u>	<u>(75,473)</u>	<u>133,164</u>	<u>1,854,612</u>	<u>(947,292)</u>	<u>1,619,295</u>
Law	99,934	91,352	85,969	1,069,994	1,085,735	1,006,237
Human Resources - Vice President - Savine	104,708	99,483	89,395	1,194,609	1,178,818	1,050,746
Senior Vice President - Mendenhall	<u>204,642</u>	<u>190,835</u>	<u>175,364</u>	<u>2,264,603</u>	<u>2,264,553</u>	<u>2,056,983</u>
Safety, Security & Locating	296,786	291,342	265,037	4,160,064	3,708,861	3,518,496
Vice President - Hunter	<u>296,786</u>	<u>291,342</u>	<u>265,037</u>	<u>4,160,064</u>	<u>3,708,861</u>	<u>3,518,496</u>
Purchasing	58,905	62,854	57,848	742,835	742,711	692,027
Meter Services	216,281	225,896	214,047	2,532,368	2,735,178	2,269,923
Stores	99,436	94,637	98,745	1,165,099	1,173,657	1,048,615
Facilities Management	78,158	81,739	78,930	998,979	1,003,904	850,142
Vice President - Zellars	<u>452,780</u>	<u>465,127</u>	<u>449,570</u>	<u>5,439,281</u>	<u>5,655,449</u>	<u>4,860,707</u>
Field Services Administration	176,394	188,682	182,298	2,230,607	2,319,308	2,141,460
Field Services	852,691	733,456	723,811	9,165,679	8,980,666	8,562,582
Transportation	111,775	121,224	88,526	1,276,558	1,470,140	1,173,944
Transportation Office	68,969	75,309	70,369	853,859	926,888	808,759
Vice President - Melville	<u>1,209,829</u>	<u>1,118,672</u>	<u>1,065,004</u>	<u>13,526,703</u>	<u>13,697,003</u>	<u>12,686,745</u>
Senior Vice President - Ausdemore	<u>1,959,395</u>	<u>1,875,141</u>	<u>1,779,611</u>	<u>23,126,048</u>	<u>23,061,313</u>	<u>21,065,948</u>
Information Technology - Vice President - Pappali	494,031	582,978	455,814	5,876,269	6,887,696	5,048,381
Business Development	109,302	111,940	92,675	1,323,988	1,353,240	1,085,696
Corporate Communications	62,969	66,953	72,080	757,182	795,950	913,778
Customer Service Administration	31,898	31,061	29,855	381,622	369,011	360,355
Customer Service	303,554	257,604	244,016	3,053,750	3,161,416	2,647,788
Customer Accounting	199,124	177,768	168,961	2,234,521	2,181,806	1,981,413
Branch Delivery	411	77,584	77,519	542,349	945,621	814,654
Customer Service	<u>534,987</u>	<u>544,017</u>	<u>520,351</u>	<u>6,212,242</u>	<u>6,657,854</u>	<u>5,804,210</u>
Vice President - Mueller	<u>707,258</u>	<u>722,911</u>	<u>685,106</u>	<u>8,293,412</u>	<u>8,807,044</u>	<u>7,803,684</u>
Senior Vice President - Lobsiger	<u>1,201,289</u>	<u>1,305,889</u>	<u>1,140,920</u>	<u>14,169,681</u>	<u>15,694,740</u>	<u>12,852,065</u>
Rates	22,542	21,439	20,878	267,776	255,232	247,354
Accounting	150,542	151,563	156,753	1,798,223	1,810,834	1,661,087
Senior Vice President - Myers	<u>173,084</u>	<u>173,002</u>	<u>177,631</u>	<u>2,065,999</u>	<u>2,066,066</u>	<u>1,908,441</u>
Gas Operations	55,263	53,518	44,674	663,037	633,226	460,156
Gas Production	180,686	162,923	201,876	2,098,582	2,014,388	1,857,792
Gas Systems Control	53,812	51,427	49,977	635,097	603,474	600,399
Gas Distribution	122,954	128,714	111,085	1,492,874	1,533,673	1,348,836
Vice President - Knight	<u>412,715</u>	<u>396,582</u>	<u>407,612</u>	<u>4,889,590</u>	<u>4,784,761</u>	<u>4,267,183</u>
Water Operations	43,949	26,868	27,687	397,889	317,006	303,062
Water Pumping - Florence	280,121	225,451	220,977	2,910,440	2,772,999	2,686,399
Maintenance	236,283	231,492	215,558	2,732,167	2,790,488	2,480,004
Water Distribution	297,127	293,567	261,732	3,493,123	3,551,885	3,044,466
Platte South	106,012	111,647	101,028	1,292,379	1,364,580	1,071,673
Platte West	115,849	131,337	122,392	1,488,013	1,603,132	1,472,962
Water Quality	75,801	81,641	65,569	882,602	954,917	812,194
Vice President - Hammond	<u>1,155,142</u>	<u>1,102,002</u>	<u>1,014,943</u>	<u>13,196,613</u>	<u>13,355,007</u>	<u>11,870,760</u>
Infrastructure Integrity	106,503	105,946	94,561	1,246,748	1,339,685	1,129,228
Engineering Administration	54,041	54,493	50,833	661,801	645,709	626,997
Plant Engineering	210,707	230,238	190,263	2,602,050	2,772,231	2,669,888
Engineering Design	241,901	274,440	227,825	2,831,360	3,254,476	2,843,425
Vice President - Niiya	<u>613,152</u>	<u>665,116</u>	<u>563,482</u>	<u>7,341,959</u>	<u>8,012,101</u>	<u>7,269,538</u>
Construction	1,326,264	1,264,748	1,212,648	15,465,341	15,581,145	13,029,392
Vice President - Schovanec	<u>1,326,264</u>	<u>1,264,748</u>	<u>1,212,648</u>	<u>15,465,341</u>	<u>15,581,145</u>	<u>13,029,392</u>
Senior Vice President - Melville	<u>3,507,273</u>	<u>3,428,448</u>	<u>3,198,685</u>	<u>40,893,503</u>	<u>41,733,014</u>	<u>36,436,873</u>
Total Payroll	\$ 7,191,156	\$ 6,897,842	\$ 6,605,375	\$ 84,374,446	\$ 83,872,394	\$ 75,939,605

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

**A-12b
DECEMBER 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	12	1	-	12	-	1	12	-	-
Senior Vice President - Mendenhall	22	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	35	-	-	36	-	-	33	-	-
Stores	14	-	-	14	-	-	14	-	-
Facilities Management	10	1	-	11	1	-	11	-	-
Vice President - Zellars	66	1	-	68	1	-	65	-	-
Field Services Administration	23	-	-	25	-	-	23	-	-
Field Services	96	-	-	96	-	-	93	-	-
Transportation	18	-	-	19	-	-	15	-	-
Transportation Office	8	-	-	10	-	-	9	-	-
Vice President - Melville	145	-	-	150	-	-	140	-	-
Senior Vice President - Ausdemore	249	1	-	252	1	-	240	-	1
Information Technology - Vice President - Pappal	47	-	2	57	-	4	48	-	1
Business Development	16	-	2	15	-	1	11	-	1
Corporate Communications	6	-	2	6	-	2	8	-	1
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	52	-	-	47	-	-	44	-	-
Customer Accounting	32	1	-	28	1	1	28	1	-
Branch Delivery	-	-	-	14	-	-	13	-	-
Customer Service	87	1	-	92	1	1	88	1	-
Vice President - Mueller	109	1	4	113	1	4	107	1	2
Senior Vice President - Lobsiger	156	1	6	170	1	8	155	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	-	-	20	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	15	-	-	15	-	-	14	-	-
Vice President - Knight	44	-	-	43	-	-	44	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	34	-	-	32	-	-	31	-	-
Maintenance	29	-	-	29	-	-	28	-	-
Water Distribution	40	-	-	40	-	-	35	-	-
Platte South	13	1	-	14	1	-	14	1	-
Platte West	15	1	-	17	1	-	17	1	-
Water Quality	9	-	-	9	-	1	8	-	-
Vice President - Hammond	142	2	-	143	2	1	135	2	-
Infrastructure Integrity	14	-	3	14	-	3	14	-	-
Engineering Administration	4	-	-	4	-	-	4	-	-
Plant Engineering	27	-	1	28	-	1	25	-	-
Engineering Design	34	-	-	36	-	1	32	-	1
Vice President - Niiya	79	-	4	82	-	5	75	-	1
Construction	171	-	-	175	-	-	172	-	-
Vice President - Schovanec	171	-	-	175	-	-	172	-	-
Senior Vice President - Melville	436	2	4	443	2	6	426	2	1
Total Employees	888	5	12	911	4	17	867	3	6

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

**A-12b
DECEMBER 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	10	-	-	10	-	-	10	-	-
Senior Vice President - Mendenhall	20	-	-	19	-	-	19	-	-
Safety, Security & Locating	13	-	-	13	-	-	12	-	-
Vice President - Hunter	13	-	-	13	-	-	12	-	-
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	3	-	-	3	-	-	2	-	-
Stores	2	-	-	2	-	-	2	-	-
Facilities Management	4	-	-	5	-	-	5	-	-
Vice President - Zellars	16	-	-	17	-	-	16	-	-
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	-	-	39	-	-
Information Technology - Vice President - Pappal	47	-	-	57	-	-	48	-	-
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	13	-	-	13	-	-	12	-	-
Vice President - Mueller	27	-	-	27	-	-	26	-	-
Senior Vice President - Lobsiger	74	-	-	84	-	-	74	-	-
Rates	2	-	-	2	-	-	2	-	-
Accounting	11	-	-	11	-	-	11	-	-
Senior Vice President - Myers	13	-	-	13	-	-	13	-	-
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	4	-	-	3	-	-	3	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	2	-	-	2	-	-	2	-	-
Vice President - Knight	16	-	-	15	-	-	15	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	9	-	-	8	-	-	8	-	-
Maintenance	3	-	-	3	-	-	3	-	-
Water Distribution	5	-	-	4	-	-	4	-	-
Platte South	2	-	-	3	-	-	3	-	-
Platte West	2	-	-	2	-	-	2	-	-
Water Quality	8	-	-	8	-	-	7	-	-
Vice President - Hammond	31	-	-	30	-	-	29	-	-
Infrastructure Integrity	4	-	-	3	-	-	3	-	-
Engineering Administration	4	-	-	4	-	-	4	-	-
Plant Engineering	27	-	-	28	-	-	25	-	-
Engineering Design	20	-	-	21	-	-	19	-	-
Vice President - Niiya	55	-	-	56	-	-	51	-	-
Construction	19	-	-	19	-	-	19	-	-
Vice President - Schovanec	19	-	-	19	-	-	19	-	-
Senior Vice President - Melville	121	-	-	120	-	-	114	-	-
Total Employees	273	-	-	284	-	-	265	-	-

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

**A-12b
DECEMBER 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	32	-	-	33	-	-	31	-	-
Stores	12	-	-	12	-	-	12	-	-
Facilities Management	6	1	-	6	1	-	6	-	-
Vice President - Zellars	50	1	-	51	1	-	49	-	-
Field Services Administration	16	-	-	17	-	-	15	-	-
Field Services	96	-	-	96	-	-	93	-	-
Transportation	18	-	-	19	-	-	15	-	-
Transportation Office	5	-	-	6	-	-	6	-	-
Vice President - Melville	135	-	-	138	-	-	129	-	-
Senior Vice President - Ausdemore	210	1	-	210	1	-	201	-	1
Information Technology - Vice President - Pappal	-	-	2	-	-	4	-	-	1
Business Development	8	-	2	7	-	1	5	-	1
Corporate Communications	-	-	2	-	-	2	-	-	1
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	45	-	-	41	-	-	39	-	-
Customer Accounting	29	1	-	25	1	1	25	1	-
Branch Delivery	-	-	-	13	-	-	12	-	-
Customer Service	74	1	-	79	1	1	76	1	-
Vice President - Mueller	82	1	4	86	1	4	81	1	2
Senior Vice President - Lobsiger	82	1	6	86	1	8	81	1	3
Rates	-	-	-	-	-	-	-	-	-
Accounting	6	-	1	6	-	1	6	-	-
Senior Vice President - Myers	6	-	1	6	-	1	6	-	-
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	15	-	-	15	-	-	17	-	-
Gas Systems Control	-	-	-	-	-	-	-	-	-
Gas Distribution	13	-	-	13	-	-	12	-	-
Vice President - Knight	28	-	-	28	-	-	29	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	25	-	-	24	-	-	23	-	-
Maintenance	26	-	-	26	-	-	25	-	-
Water Distribution	35	-	-	36	-	-	31	-	-
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	11	-	-
Engineering Administration	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	1	-	-	1	-	-	-
Engineering Design	14	-	-	15	-	1	13	-	1
Vice President - Niiya	24	-	4	26	-	5	24	-	1
Construction	152	-	-	156	-	-	153	-	-
Vice President - Schovanec	152	-	-	156	-	-	153	-	-
Senior Vice President - Melville	315	2	4	323	2	6	312	2	1
Total Employees	615	5	12	627	4	17	602	3	6

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

**A-12c
DECEMBER 2023**

	Month of December			Twelve Months Ending December		
	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	19.0	21.0	9.0	210.0	177.0	145.0
Human Resources - Vice President - Savine	1.5	6.0	2.0	13.0	105.0	121.5
Senior Vice President - Mendenhall	20.5	27.0	11.0	223.0	282.0	266.5
Safety, Security & Locating	58.0	155.0	507.0	16,342.5	5,560.0	11,805.0
Vice President - Hunter	58.0	155.0	507.0	16,342.5	5,560.0	11,805.0
Purchasing	0.0	0.0	0.0	0.0	0.0	5.5
Meter Services	4.5	2.0	7.0	216.0	24.0	10.5
Stores	(4.0)	15.0	22.0	294.5	180.0	495.5
Facilities Management	8.5	50.0	62.0	501.5	300.0	459.5
Vice President - Zellars	9.0	67.0	91.0	1,012.0	504.0	971.0
Field Services Administration	205.5	235.0	283.5	2,853.0	2,800.0	2,891.5
Field Services	781.0	1,100.0	1,655.0	14,588.0	15,400.0	15,498.0
Transportation	13.5	60.0	35.0	480.5	1,100.0	514.0
Transportation Office	59.0	84.0	48.0	830.0	1,000.0	803.5
Vice President - Melville	1,059.0	1,479.0	2,021.5	18,751.5	20,300.0	19,707.0
Senior Vice President - Ausdemore	1,126.0	1,701.0	2,619.5	36,106.0	26,364.0	32,483.0
Information Technology - Vice President - Pappal	68.0	5.0	18.5	407.0	101.0	264.0
Business Development	3.5	0.0	0.0	86.5	0.0	1.0
Corporate Communications	1.0	0.0	0.0	2.5	0.0	0.0
Customer Service Administration	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service	23.5	60.0	372.5	2,343.5	400.0	2,306.5
Customer Accounting	6.5	55.0	2.0	160.5	250.0	1,216.0
Branch Delivery	0.0	15.0	17.0	160.5	180.0	211.0
Customer Service	30.0	130.0	391.5	2,664.5	830.0	3,733.5
Vice President - Mueller	34.5	130.0	391.5	2,753.5	830.0	3,734.5
Senior Vice President - Lobsiger	102.5	135.0	410.0	3,160.5	931.0	3,998.5
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	157.0	150.0	503.0	2,794.0	1,900.0	2,605.0
Gas Systems Control	0.5	5.0	12.0	101.0	100.0	204.5
Gas Distribution	45.5	40.0	43.0	922.5	1,080.0	805.5
Vice President - Knight	203.0	195.0	558.0	3,817.5	3,080.0	3,615.0
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	166.0	200.0	112.5	1,694.0	2,400.0	1,409.0
Maintenance	102.0	100.0	75.5	1,251.0	1,200.0	1,042.0
Water Distribution	121.5	450.0	662.5	10,426.0	5,400.0	9,623.0
Platte South	7.0	25.0	10.0	150.0	300.0	202.5
Platte West	41.0	45.0	108.0	1,210.0	540.0	1,090.5
Water Quality	25.5	10.0	20.0	216.0	150.0	214.0
Vice President - Hammond	463.0	830.0	988.5	14,947.0	9,990.0	13,581.0
Infrastructure Integrity	20.5	25.0	39.5	566.5	300.0	375.5
Engineering Administration	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	9.5	20.0	26.0	1,617.5	700.0	1,052.5
Engineering Design	29.0	125.0	109.5	1,217.0	1,500.0	1,786.0
Vice President - Niiya	59.0	170.0	175.0	3,401.0	2,500.0	3,214.0
Construction	1,575.0	1,500.0	2,914.0	32,916.5	23,800.0	33,017.0
Vice President - Schovanec	1,575.0	1,500.0	2,914.0	32,916.5	23,800.0	33,017.0
Senior Vice President - Melville	2,300.0	2,695.0	4,635.5	55,082.0	39,370.0	53,427.0
Total Overtime Hours	3,549.0	4,558.0	7,676.0	94,586.5	66,947.0	90,175.0

A-12c

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

**A-12d
DECEMBER 2023**

	Month of December			Twelve Months Ending December		
	2023 Actual	2023 Budget	2022 Actual	2023 Actual	2023 Budget	2022 Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	1,278	985	577	14,655	11,162	9,171
Human Resources - Vice President - Savine	75	488	98	679	7,314	5,792
Senior Vice President - Mendenhall	<u>1,353</u>	<u>1,473</u>	<u>675</u>	<u>15,334</u>	<u>18,476</u>	<u>14,963</u>
Safety, Security & Locating	3,854	36,518	28,603	969,585	667,582	652,432
Vice President - Hunter	<u>3,854</u>	<u>36,518</u>	<u>28,603</u>	<u>969,585</u>	<u>667,582</u>	<u>652,432</u>
Purchasing	-	-	-	-	-	301
Meter Services	241	108	397	11,195	1,296	582
Stores	-	224	755	16,032	9,063	25,315
Facilities Management	577	2,350	3,372	27,739	14,097	22,317
Vice President - Zellars	<u>594</u>	<u>3,213</u>	<u>4,885</u>	<u>54,966</u>	<u>24,456</u>	<u>48,515</u>
Field Services Administration	14,400	9,856	19,721	197,406	158,066	186,710
Field Services	53,448	81,666	104,445	948,460	1,077,363	903,108
Transportation	750	3,691	1,953	27,573	67,672	26,218
Transportation Office	4,592	5,828	3,499	62,666	69,380	57,150
Vice President - Melville	<u>73,190</u>	<u>101,041</u>	<u>129,618</u>	<u>1,236,105</u>	<u>1,372,481</u>	<u>1,173,187</u>
Senior Vice President - Ausdemore	<u>77,638</u>	<u>140,772</u>	<u>163,106</u>	<u>2,260,655</u>	<u>2,064,518</u>	<u>1,874,133</u>
Information Technology - Vice President - Pappalil	4,887	668	1,233	29,809	11,695	16,497
Business Development	155	-	-	4,445	-	58
Corporate Communications	32	-	-	80	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	1,101	2,606	15,788	103,412	17,376	102,225
Customer Accounting	338	2,663	93	8,168	12,103	48,512
Branch Delivery	-	704	734	7,674	8,449	9,462
Customer Service	<u>1,439</u>	<u>5,973</u>	<u>16,615</u>	<u>119,254</u>	<u>37,928</u>	<u>160,199</u>
Vice President - Mueller	<u>1,626</u>	<u>5,973</u>	<u>16,615</u>	<u>123,779</u>	<u>37,928</u>	<u>160,257</u>
Senior Vice President - Lobsiger	<u>6,513</u>	<u>6,641</u>	<u>17,848</u>	<u>153,588</u>	<u>49,623</u>	<u>176,753</u>
Rates	-	-	-	-	-	-
Accounting	-	-	-	824	-	-
Senior Vice President - Myers	<u>-</u>	<u>-</u>	<u>-</u>	<u>824</u>	<u>-</u>	<u>-</u>
Gas Operations	-	-	-	-	-	-
Gas Production	11,592	14,368	33,400	193,367	136,496	172,961
Gas Systems Control	32	385	1,185	7,544	7,691	14,820
Gas Distribution	3,198	8,094	2,947	61,917	72,509	45,326
Vice President - Knight	<u>14,822</u>	<u>22,847</u>	<u>37,532</u>	<u>262,828</u>	<u>216,696</u>	<u>233,107</u>
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	11,329	12,278	6,894	114,182	147,336	89,109
Maintenance	7,391	6,237	5,450	90,604	74,844	72,317
Water Distribution	8,563	25,227	35,163	578,184	302,724	488,527
Platte South	676	1,462	537	9,275	17,538	11,387
Platte West	3,157	2,758	6,636	79,523	33,091	66,912
Water Quality	1,546	519	1,115	12,824	7,781	11,699
Vice President - Hammond	<u>32,662</u>	<u>48,480</u>	<u>55,795</u>	<u>884,593</u>	<u>583,314</u>	<u>739,951</u>
Infrastructure Integrity	1,079	1,403	2,142	33,979	16,830	20,619
Engineering Administration	-	-	-	-	-	-
Plant Engineering	599	1,305	1,725	112,707	45,661	69,731
Engineering Design	1,617	6,374	6,113	67,623	76,485	93,612
Vice President - Niiya	<u>3,295</u>	<u>9,081</u>	<u>9,980</u>	<u>214,309</u>	<u>138,976</u>	<u>183,962</u>
Construction	94,847	85,620	156,285	1,847,543	1,358,504	1,682,004
Vice President - Schovanec	<u>94,847</u>	<u>85,620</u>	<u>156,285</u>	<u>1,847,543</u>	<u>1,358,504</u>	<u>1,682,004</u>
Senior Vice President - Melville	<u>145,626</u>	<u>166,027</u>	<u>259,592</u>	<u>3,209,274</u>	<u>2,297,489</u>	<u>2,839,024</u>
Total Overtime Dollars	<u>231,130</u>	<u>314,913</u>	<u>441,221</u>	<u>5,639,677</u>	<u>4,430,107</u>	<u>4,904,873</u>

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

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DECEMBER 2023
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ASSETS	December 31 2023	November 30 2023	January 1 2023	Increase (Decrease)	
				One Month	Twelve Months
UTILITY PLANT					
Plant in service - At cost	\$ 1,404,660,992	\$ 1,386,383,904	\$ 1,336,765,056	\$ 18,277,088	\$ 67,895,936
Less - Accumulated depreciation	(395,684,111)	(393,470,525)	(373,824,913)	(2,213,586)	(21,859,198)
Net utility plant in service	1,008,976,881	992,913,379	962,940,143	16,063,502	46,036,738
Construction in progress	84,234,712	91,551,959	70,287,897	(7,317,247)	13,946,815
Construction materials - at average cost	3,218,930	3,429,425	4,033,090	(210,495)	(814,160)
Net utility plant	1,096,430,523	1,087,894,763	1,037,261,131	8,535,760	59,169,392
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,114,954	3,108,223	3,041,013	6,732	73,941
2022 Bond Project Fund	40,727,888	42,225,861	58,376,719	(1,497,973)	(17,648,831)
Construction/Environmental fund	175,204	175,044	173,509	161	1,695
Lease receivable	839,777	839,870	846,389	(93)	(6,613)
Other non-current assets	1,620,745	692,346	1,548,211	928,400	72,534
Total noncurrent assets	46,478,569	47,041,343	63,985,842	(562,775)	(17,507,273)
CURRENT ASSETS					
Cash in treasurer's accounts	121,568,713	120,497,945	103,136,850	1,070,768	18,431,863
Bond sinking fund - restricted	2,537,246	2,896,595	2,718,072	(359,349)	(180,826)
Accounts receivable	2,753,364	2,268,743	3,516,025	484,621	(762,660)
Accounts receivable - utility service	26,730,349	28,292,778	22,652,529	(1,562,428)	4,077,820
Allowance for uncollectible accounts	(1,716,623)	(1,985,268)	(1,830,755)	268,645	114,132
Interdepartmental Receivable from Gas Department	592,365	5,660,138	4,210,387	(5,067,773)	(3,618,022)
Lease receivable	31,592	31,590	55,637	3	(24,045)
Interest receivable	14,341	13,038	12,410	1,304	1,931
Accrued unbilled revenues	4,146,326	4,265,460	4,120,770	(119,134)	25,556
Materials and supplies - at average cost	6,942,862	6,979,014	5,212,165	(36,151)	1,730,697
Prepayments	388,366	452,621	350,897	(64,254)	37,470
Total current assets	163,988,903	169,372,652	144,154,987	(5,383,749)	19,833,917
DEFERRED OUTFLOWS					
Pension	21,343,307	54,670,970	54,670,970	(33,327,663)	(33,327,663)
OPEB	7,622,643	9,192,576	9,192,576	(1,569,933)	(1,569,933)
Debt refund	1,598,872	1,625,984	1,959,771	(27,112)	(360,899)
Total deferred outflows	30,564,822	65,489,530	65,823,317	(34,924,708)	(35,258,495)
Total Assets	\$ 1,337,462,817	\$ 1,369,798,288	\$ 1,311,225,277	\$ (32,335,471)	\$ 26,237,540

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

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DECEMBER 2023
Page 2**

LIABILITIES AND NET WORTH	December 31	November 30	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Twelve Months
NONCURRENT LIABILITIES					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	227,154,945	229,360,025	244,957,618	(2,205,080)	(17,802,673)
NDEQ Loan - Contact Basin	2,141,441	2,295,022	2,447,082	(153,581)	(305,641)
Total long term debt	<u>229,296,386</u>	<u>231,655,047</u>	<u>247,404,700</u>	<u>(2,358,660)</u>	<u>(18,108,313)</u>
Net pension liability	21,557,618	39,788,717	39,788,717	(18,231,099)	(18,231,099)
Net OPEB liability	34,051,193	36,942,762	39,595,785	(2,891,569)	(5,544,592)
Total Long Term Liabilities	<u>284,905,198</u>	<u>308,386,526</u>	<u>326,789,202</u>	<u>(23,481,328)</u>	<u>(41,884,005)</u>
CURRENT LIABILITIES					
Current maturities of revenue bonds	16,370,000	16,295,000	15,220,000	75,000	1,150,000
Current maturities of NDEQ Loans	305,640	302,614	299,618	3,026	6,022
Accounts payable	10,634,248	7,031,861	10,592,592	3,602,387	41,656
Customer deposits-Pioneer Approach Mains	7,014,887	2,841,713	5,342,666	4,173,173	1,672,221
Customer Credit Balances	1,609,299	1,623,863	2,390,988	(14,564)	(781,690)
Statutory payments to municipalities	728,194	599,272	707,918	128,922	20,275
Sewer fee collection due municipalities	25,900,478	26,662,330	24,095,757	(761,851)	1,804,721
Interest accrued on water revenue bonds	750,897	424,722	1,085,897	326,175	(335,001)
Accrued vacation payable	5,607,807	4,999,234	4,999,234	608,573	608,573
Other current liabilities	91	90	88	0	3
Total current liabilities	<u>68,921,540</u>	<u>60,780,698</u>	<u>64,734,758</u>	<u>8,140,841</u>	<u>4,186,781</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>41,896,621</u>	<u>46,084,096</u>	<u>29,567,178</u>	<u>(4,187,475)</u>	<u>12,329,443</u>
SELF - INSURED RISKS	<u>3,404,257</u>	<u>7,006,252</u>	<u>4,500,014</u>	<u>(3,601,995)</u>	<u>(1,095,757)</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - pension	8,712,636	25,486,436	25,486,436	(16,773,800)	(16,773,800)
Deferred inflows - OPEB	14,538,811	18,948,060	18,948,060	(4,409,249)	(4,409,249)
Deferred Inflows - lease	818,218	822,516	869,802	(4,299)	(51,584)
Contributions in aid of construction	391,700,124	387,411,999	370,233,553	4,288,124	21,466,571
	<u>415,769,788</u>	<u>432,669,012</u>	<u>415,537,850</u>	<u>(16,899,223)</u>	<u>231,938</u>
NET POSITION – ACCUMULATED REINVESTED EARNINGS	<u>522,565,414</u>	<u>514,871,704</u>	<u>470,096,275</u>	<u>7,693,710</u>	<u>52,469,139</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u><u>1,337,462,817</u></u>	<u><u>1,369,798,288</u></u>	<u><u>1,311,225,277</u></u>	<u><u>(32,335,471)</u></u>	<u><u>26,237,540</u></u>

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

**W-2
DECEMBER 2023**

	December 2023		December 2,022	Twelve Months 2023		Twelve Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Metered sales of water	\$ 7,874,954	\$ 8,265,559	8,173,660	\$ 141,509,672	\$ 134,202,544	\$ 133,276,451
Infrastructure charge	1,443,105	1,440,468	1,349,499	17,215,116	17,250,822	15,324,431
Other operating revenues	195,001	302,903	118,356	4,081,463	4,958,058	4,338,282
Total operating revenues	9,513,059	10,008,930	9,641,516	162,806,250	156,411,424	152,939,164
Less: Bad debt expense	(40,646)	(34,201)	22,961	(246,758)	(435,681)	(291,355)
Total operating revenues, net	9,472,414	9,974,729	9,664,477	162,559,492	155,975,743	152,647,809
OPERATING EXPENSES						
Operating expense	(6,233,365)	5,376,976	(911,105)	50,244,385	66,457,327	52,002,152
Maintenance expense	6,320,856	2,817,541	4,924,769	37,458,722	38,152,814	33,628,821
Depreciation	1,405,135	2,063,856	1,363,288	16,740,538	24,603,064	16,293,403
Other Non-Operating Expense (Income)	8,200	-	68,804	11,186	-	78,575
Statutory payments & fuel taxes	128,922	132,251	131,575	2,219,932	2,147,241	2,109,790
Bond issuance costs	-	-	-	-	-	-
Interest expense revenue bonds	667,929	667,929	734,059	8,745,066	8,745,066	6,956,249
Interest expense NDEQ Loan	6,494	6,494	7,236	80,165	80,165	89,021
Bond expense	-	-	-	-	-	298,174
Total revenue deductions	2,304,171	11,065,047	6,318,625	115,499,994	140,185,676	111,456,185
Net revenues	7,168,243	(1,090,317)	3,345,852	47,059,499	15,790,067	41,191,624
Other Income & Expense - Interest, Invest Earnings & Exp	525,467	41,688	364,614	5,409,641	531,068	1,074,790
FUNDS PROVIDED						
Net inome (loss)	7,693,710	(1,048,629)	3,710,465	52,469,140	16,321,135	42,266,414
Depreciation and amortization charges	1,562,014	2,322,494	1,590,422	18,701,848	27,245,170	17,917,185
Net pension liability	(18,231,099)	-	61,081,868	(18,231,099)	-	61,081,868
Deferred inflows - pension	(16,773,800)	-	(12,809,229)	(16,773,800)	-	(12,809,229)
Deferred inflows - OPEB	(4,409,249)	-	(8,086,523)	(4,409,249)	-	(8,086,523)
OPEB	(5,544,592)	-	7,164,090	(5,544,592)	-	7,164,090
Lead Service Replacement Funding	-	100,000	-	-	1,200,000	-
Deferred inflows - lease	(4,299)	-	275,795	(51,584)	-	275,795
Lease Interest income accrual (non cash)	-	-	(13,673)	16,547	-	(13,673)
Lease Interest receivable	(1,304)	-	15,157	(18,478)	-	15,157
Contribution in aid of construction	4,757,724	2,894,552	3,681,872	25,257,386	34,734,629	18,242,521
Contribution in aid of construction - impact fees	262,050	322,200	159,206	4,496,688	3,136,000	4,935,163
Customer Advances for Construction	(4,187,475)	-	698,033	12,329,443	-	2,572,877
Bond Proceeds	-	-	-	-	-	66,601,320
Total funds provided	(34,876,320)	4,590,617	57,467,483	68,242,249	82,636,934	200,162,964
FUNDS EXPENDED						
Plant additions and replacements	8,834,412	9,888,868	8,899,927	62,430,582	107,343,661	51,551,363
Plant additions and replacements-Cast Iron	1,995,012	934,607	2,043,135	23,728,161	24,107,150	23,783,369
OPEB - Begin Pre-funding	(2,653,023)	-	(2,702,282)	-	-	-
Deferred outflows - pension	(33,327,663)	-	45,479,882	(33,327,663)	-	45,479,882
Deferred outflows - OPEB	(1,569,933)	-	6,499,976	(1,569,933)	-	6,499,976
NDEQ Loan-Contact Basin	150,554	150,554	147,588	299,618	299,618	293,715
Bond Retirement	2,020,000	3,515,000	1,970,000	15,220,000	15,220,000	13,060,000
Bond Interest - 2012-Expense accrual (non cash)	(53,054)	371,668	(59,787)	(713,197)	136,246	(802,981)
Bond Interest - 2012-Payment	424,722	424,722	454,272	849,444	849,444	937,419
Bond Interest - 2015-Expense accrual (non cash)	(313,950)	(313,950)	(351,383)	(4,179,166)	587,089	(1,983,740)
Bond Interest - 2015-Payment	-	-	-	4,766,255	4,766,255	2,624,753
Bond Interest - 2018-Expense accrual (non cash)	(81,066)	485,819	(86,788)	(1,035,732)	98,037	(498,939)
Bond Interest - 2018-Payment	-	566,884	-	1,133,769	1,133,769	602,509
Bond Interest - 2022-Expense accrual (non cash)	(219,859)	(219,859)	(236,101)	(915,645)	585,402	(472,202)
Bond Interest - 2022-Payment	-	-	-	1,501,047	3,402,373	-
NDEQ Interest - Expense accrual (non cash)	(6,494)	(6,494)	(7,236)	(80,165)	(80,165)	(89,021)
NDEQ Interest - Payment	38,965	38,965	43,414	80,165	80,165	89,021
Total funds expended	(24,761,377)	15,836,783	62,094,617	68,187,541	158,529,045	141,075,124
SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED	(10,114,943)	(11,246,166)	(4,627,134)	54,709	(75,892,111)	59,087,840

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

**W-2
DECEMBER 2023**

	December 2023		December 2,022	Twelve Months 2023		Twelve Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Interest on Bond Project Fund	(295,240)	-	(4,526)	(3,075,840)	-	(269,493)
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	-	-	-	-	2,834,629
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	1,786,481	2,717,750	1,350,576	20,650,730	31,786,500	(58,376,719)
Net Change in Bond Project Funds	1,491,242	2,717,750	1,346,051	17,574,890	31,786,500	(55,811,583)
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	359,349		340,405	180,826		(817,777)
Bond Closing Fund	-		-	-		-
Accounts Receivable	(484,621)		(477,557)	762,660		786,494
Accounts Receivable - Utility Service	1,562,428		1,892,013	(4,077,820)		2,677,676
Construction/Environmental fund	(161)		(96)	(1,695)		(576)
Allowance for Uncollectible Accounts	(268,645)		(316,277)	(114,132)		32,075
I/Co Receivable from Gas Department	5,067,773		(166,142)	3,618,022		(250,121)
Lease Receivable	(3)		(21,951)	24,045		(21,951)
Lease Receivable Noncurrent	93		(270,783)	6,613		(270,783)
Accrued Unbilled Revenue	119,134		(273,967)	(25,566)		(581,473)
Materials and Supplies	36,151		91,732	(1,730,697)		(825,383)
Prepayments	64,254		46,546	(37,470)		(37,838)
Other Noncurrent Assets	(928,400)		(104,544)	(72,534)		47,116
LIABILITY ACCOUNTS						
Accounts Payable	3,634,858		3,936,276	41,656		1,239,324
I/Co Payable to Gas Department	-		-	-		-
Customer Deposits - Pioneer Mains	4,173,173		(723,376)	1,672,221		(1,781,572)
Customer Credit Balances	(14,564)		120,957	(781,690)		1,302,945
Self Insured Risk Liability	(3,601,995)		(821,240)	(1,095,757)		965,247
Statutory Payments to Municipalities	128,922		131,623	20,275		52,870
Sewer Fee Collection Due Municipalities	(761,851)		(209,325)	1,804,721		(1,700,246)
Accrued Vacation Payable	608,573		246,305	608,573		246,305
All other, net			(628)	3		(628)
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE	9,694,469	-	3,419,969	802,264	-	1,061,704
Net Increase (Decrease) in Cash	1,070,768	(8,528,416)	138,886	18,431,863	(44,105,611)	4,337,962
Cash - Beginning of Period	120,497,945		102,997,964	103,136,850		98,798,888
Cash - End of Period	121,568,713		103,136,850	121,568,713		103,136,850
Change In Cash - Increase (Decrease)	1,070,768		138,886	18,431,863		4,337,962

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

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ASSETS	December 31	November 30	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Twelve Months
UTILITY PLANT					
Plant in service - At Cost	\$ 755,488,019	\$ 745,764,045	\$ 721,035,585	\$ 9,723,974	\$ 34,452,433
Less - Accumulated depreciation	(252,872,621)	(253,057,976)	(239,195,437)	185,354	(13,677,184)
Right-Of-Use Asset - Leases	1,047,211	1,047,211	1,347,737	-	(300,526)
Accumulated Amortization - ROU Asset - Leases	(523,606)	(506,152)	(544,551)	(17,454)	20,946
Right-Of-Use Asset -SBITA	8,365,575	6,364,024	6,364,024	2,001,551	2,001,551
Accumulated Amortization - ROU Asset - SBITA	(4,058,230)	(1,756,534)	(1,756,534)	(2,301,696)	(2,301,696)
Net utility plant in service	<u>507,446,348</u>	<u>497,854,619</u>	<u>487,250,824</u>	<u>9,591,729</u>	<u>20,195,524</u>
Construction in progress	108,974,371	106,860,188	68,480,230	2,114,183	40,494,140
Construction materials - at average cost	8,385,769	8,214,417	5,635,584	171,352	2,750,185
Net utility plant	<u>624,806,487</u>	<u>612,929,223</u>	<u>561,366,638</u>	<u>11,877,264</u>	<u>63,439,849</u>
NONCURRENT ASSETS					
Bond Project Fund	115,622,940	119,506,911	75,355,264	(3,883,971)	40,267,676
Lease receivable	2,655,405	2,655,405	2,673,904	-	(18,499)
Other Non-Current Assets	2,629,768	864,546	3,447,422	1,765,222	(817,654)
Total noncurrent assets	<u>120,908,112</u>	<u>123,026,862</u>	<u>81,476,590</u>	<u>(2,118,750)</u>	<u>39,431,523</u>
CURRENT ASSETS					
Cash & Short Term Investments	181,611,958	188,525,526	140,028,452	(6,913,568)	41,583,507
Bond Closing Fund - Restricted	396,989	396,989	-	-	396,989
Bond Sinking Fund - Restricted	1,529,636	105,802	893,724	1,423,833	635,912
Accounts receivable - utility service	19,313,800	14,752,886	35,854,936	4,560,915	(16,541,136)
Accounts receivable - other	1,132,854	(694)	2,951,626	1,133,548	(1,818,772)
Allowance for doubtful accounts	(3,804,876)	(4,294,518)	(3,526,830)	489,642	(278,047)
Lease receivable	18,499	18,499	17,952	-	547
Interest receivable	13,583	6,792	13,675	6,792	(91)
Accrued unbilled revenues	35,197,063	33,574,399	58,026,345	1,622,664	(22,829,282)
Natural gas in storage	4,202,551	4,306,861	4,433,054	(104,310)	(230,503)
Natural gas in pipeline storage	4,605,929	5,233,936	15,425,713	(628,006)	(10,819,784)
Propane in storage	7,150,940	7,150,940	5,141,555	-	2,009,384
Materials and supplies - at average cost	5,540,133	5,375,963	4,795,720	164,170	744,413
Prepayments	1,424,836	1,053,300	2,551,934	371,536	(1,127,099)
Total current assets	<u>258,333,896</u>	<u>256,206,680</u>	<u>266,607,856</u>	<u>2,127,216</u>	<u>(8,273,960)</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	25,143,521	64,267,299	64,267,299	(39,123,778)	(39,123,778)
OPEB	8,966,772	10,809,737	10,809,737	(1,842,965)	(1,842,965)
Total Deferred Inflows	<u>34,110,293</u>	<u>75,077,036</u>	<u>75,077,036</u>	<u>(40,966,743)</u>	<u>(40,966,743)</u>
Total Assets	<u>\$ 1,038,158,789</u>	<u>\$ 1,067,239,801</u>	<u>\$ 984,528,119</u>	<u>\$ (29,081,012)</u>	<u>\$ 53,630,669</u>

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

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LIABILITIES AND NET WORTH	December 31	November 30	January 1	Increase (Decrease)	
	2023	2023	2023	One Month	Twelve Months
NONCURRENT LIABILITIES					
Long Term Debt - Revenue Bonds Net of Disc/Premium	231,347,291	238,822,044	151,036,754	(7,474,752)	80,310,537
Lease liability	341,563	359,832	555,537	(18,269)	(213,975)
SBITA liability	1,675,559	2,070,841	2,070,841	(395,281)	(395,281)
Net pension liability	25,206,838	46,608,564	46,608,564	(21,401,726)	(21,401,726)
Net OPEB liability	38,463,036	47,297,530	44,644,507	(8,834,494)	(6,181,471)
Total noncurrent liabilities	<u>297,034,287</u>	<u>335,158,810</u>	<u>244,916,203</u>	<u>(38,124,523)</u>	<u>52,118,084</u>
CURRENT LIABILITIES					
Accounts payable	37,382,504	21,047,323	66,836,858	16,335,181	(29,454,354)
Interdepartmental Payable to Water Dept	592,365	5,660,138	4,210,387	(5,067,773)	(3,618,022)
Current maturities of Revenue Bonds	7,315,000	-	4,780,000	7,315,000	2,535,000
Lease liability - current portion	213,963	213,046	284,865	917	(70,902)
SBITA liability - current portion	1,739,644	1,888,809	1,888,809	(149,164)	(149,164)
Deferred revenue - Firm service agreement	2,191,907	2,191,907	-	-	2,191,907
Customer deposits	14,225,528	14,096,253	13,353,566	129,275	871,961
Customer credit balances	15,589,162	15,836,778	8,121,170	(247,616)	7,467,993
Statutory payments to municipalities	1,268,933	850,646	2,009,691	418,287	(740,758)
Accrued interest on leases	-	-	277	-	(277)
Accrued interest on SBITA's	28,284	23,118	23,118	5,166	5,166
Accrued Interest on Revenue Bonds	814,272	-	461,894	814,272	352,378
Accrued vacation payable	5,378,645	4,851,990	4,851,990	526,655	526,655
Total current liabilities	<u>86,740,208</u>	<u>66,660,009</u>	<u>106,822,624</u>	<u>20,080,199</u>	<u>(20,082,416)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>152,912</u>	<u>319,689</u>	<u>208,284</u>	<u>(166,778)</u>	<u>(55,372)</u>
SELF - INSURED RISKS	<u>2,038,028</u>	<u>2,402,170</u>	<u>4,248,222</u>	<u>(364,142)</u>	<u>(2,210,193)</u>
OTHER LIABILITIES	<u>3,825,241</u>	<u>3,140,470</u>	<u>999,936</u>	<u>684,771</u>	<u>2,825,305</u>
DEFERRED INFLOWS OF RESOURCES					
Contributions In Aid of Construction	41,830,029	41,622,951	41,960,602	207,078	(130,573)
Pension	10,834,119	30,525,098	30,525,098	(19,690,979)	(19,690,979)
OPEB	17,740,171	22,916,242	22,916,242	(5,176,071)	(5,176,071)
Deferred inflows - lease	2,687,542	2,692,225	2,743,728	(4,682)	(56,186)
Total Deferred Inflows	<u>73,091,862</u>	<u>97,756,516</u>	<u>98,145,670</u>	<u>(24,664,654)</u>	<u>(25,053,809)</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>575,276,252</u>	<u>561,802,136</u>	<u>529,187,180</u>	<u>13,474,115</u>	<u>46,089,072</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 1,038,158,789</u>	<u>\$ 1,067,239,801</u>	<u>\$ 984,528,119</u>	<u>\$ (29,081,012)</u>	<u>\$ 53,630,669</u>

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

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	December 2023		December 2022	Twelve Months 2023		Twelve Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Gas sales revenue	\$ 25,255,235	\$ 38,793,462	\$ 55,538,250	\$ 238,376,745	\$ 271,685,058	\$ 334,830,321
(Over)/under gas recovery	(684,080)	-	1,148,037	(2,841,006)	-	(564,477)
Infrastructure charge	1,334,882	1,324,514	1,194,044	15,737,944	15,800,786	13,542,986
Other operating revenues	375,333	466,184	395,990	5,604,385	5,662,956	6,051,492
Total operating revenues	26,281,370	40,584,159	58,276,321	256,878,069	293,148,799	353,860,323
Less: Bad debt expense	(142,319)	(148,672)	(95,739)	(944,894)	(1,073,898)	(601,056)
Total operating revenues, net	26,139,051	40,435,487	58,180,582	255,933,175	292,074,901	353,259,267
Less: Natural gas purchased for resale	15,457,326	26,813,817	48,502,938	148,983,745	182,217,767	238,891,571
CPEP Rebates	(583,966)	-	(2,502,258)	(5,599,219)	(7,271,598)	(3,579,203)
Operating revenue, net of gas cost	11,265,691	13,621,670	12,179,902	112,548,648	117,128,732	117,946,898
REVENUE DEDUCTIONS						
Operating expense	(5,344,643)	3,381,090	(1,079,297)	32,790,893	42,635,355	35,792,177
Maintenance expense	1,578,016	1,424,630	1,303,209	16,542,295	17,542,958	16,428,107
Other Non-operating expense (income)	10,449	-	4,126	(1,280,132)	-	(13,534)
Depreciation	1,677,884	1,772,536	1,609,316	19,677,699	20,889,745	18,835,090
Statutory payments & fuel taxes	425,171	758,002	764,517	4,532,955	5,308,572	5,209,002
Bond issuance costs - 2022 Gas Bond	-	-	-	-	-	712,700
Bond issuance costs - 2023 Gas Bond	63,000	-	-	512,354	741,206	-
Interest expense - 2018 GIR Bond	68,836	68,836	73,581	878,227	878,227	932,685
Interest expense - 2022 Gas Bond	251,178	251,178	261,243	3,124,851	3,124,851	2,540,342
Interest expense - 2023 Gas Bond	334,505	261,814	-	334,505	524,325	-
Interest expense - lease	1,411	-	31,603	19,525	-	31,603
Interest expense - SBITA	116,546	-	158,492	116,546	-	158,492
Interest expense	2,782	3,085	1,644	30,428	36,467	33,687
Total revenue deductions	(814,866)	7,921,172	3,128,434	77,280,145	91,681,705	80,660,350
Net revenues	12,080,557	5,700,498	9,051,468	35,268,503	25,447,027	37,286,548
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	1,393,559	117,447	759,981	10,820,568	848,343	1,671,586
FUNDS PROVIDED						
Net income (loss)	13,474,115	5,817,945	9,811,449	46,089,072	26,295,370	38,958,134
Depreciation and amortization charges	4,472,137	2,611,419	3,943,016	27,473,307	29,787,625	25,777,292
Net Pension Obligation	(21,401,726)	-	71,704,800	(21,401,726)	-	71,704,800
Deferred inflows - pension	(19,690,979)	-	(15,435,188)	(19,690,979)	-	(15,435,188)
Deferred inflows - OPEB	(5,176,071)	-	(9,851,149)	(5,176,071)	-	(9,851,149)
Deferred revenue - Firm service agreement	-	-	-	2,191,907	-	-
Deferred inflows - lease	(4,682)	-	(56,186)	(56,186)	-	(56,186)
Lease Interest income accrual (non cash)	(6,792)	-	(82,490)	(81,956)	-	(82,490)
Lease Interest receipt	-	-	82,579	82,048	-	82,579
Contribution in aid of construction - mains	290,836	-	12,288	861,755	-	1,476,139
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	(166,778)	50,000	9,112	(55,372)	167,048	(1,221,514)
Gas Bond Proceeds 2022	-	-	-	-	-	131,387,775
Gas Bond Proceeds 2023	(37,790)	-	-	89,183,062	74,120,564	-
Total funds provided	(28,247,729)	8,479,364	60,138,231	119,418,861	130,370,607	242,740,191
FUNDS EXPENDED						
Plant additions and replacements	12,203,377	5,825,085	12,986,456	73,770,611	79,848,743	68,661,882
Plant additions and replacements - Cast Iron	4,229,783	2,253,453	3,803,580	18,134,874	21,502,000	15,577,673
Deferred outflows - pension	(39,123,778)	-	53,060,999	(39,123,778)	-	53,060,999
Deferred outflows - OPEB	(1,842,965)	-	7,608,869	(1,842,965)	-	7,608,869
Natural gas inventory increase (decrease)	(732,317)	(2,472,506)	(3,415,738)	(9,040,902)	(6,721,952)	6,454,458
Bond retirement - GIR Bond 2018	-	-	-	1,265,000	1,265,000	1,205,000
Bond interest - 2018 Expense accrual (non cash)	(68,836)	(68,836)	(73,581)	102,702	206,175	108,494
Lease Interest Accrual	-	-	(7,559)	277	-	(7,559)
Lease Interest Payment	-	-	10,021	-	-	10,021
SBITA interest accrual	(116,546)	-	(158,492)	(116,546)	-	(158,492)
SBITA interest payment	111,380	-	135,374	111,380	-	135,374
Bond Interest Accrual - Gas Bond 2022	(251,178)	102,473	(261,243)	390,149	3,414,530	(135,342)
Bond Interest Payment - Gas Bond 2022	-	39,984	-	4,561,800	1,931,054	3,316,452
Bond Interest Accrual - Gas Bond 2023	(334,505)	-	-	(334,505)	-	-
Total funds expended	(25,925,586)	5,679,653	73,688,686	47,878,097	101,445,551	155,837,828
Subtotal - Funds Provided less Funds Expended	(2,322,143)	2,799,711	(13,550,456)	71,540,764	28,925,056	86,902,363

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

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	December 2023		December 2022	Twelve Months 2023		Twelve Months 2022
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Bond Project Fund 2022 (Spending Funded by Bond Proceeds)	4,279,947	2,514,469	8,762,242	49,015,720	49,411,936	(75,355,264)
Bond Project Fund 2023	<u>(358,186)</u>	-	-	<u>(89,283,396)</u>	<u>(73,379,358)</u>	-
Net Change in Bond Project Fund	3,921,761	2,514,469	8,762,242	(40,267,676)	(23,967,422)	(75,355,264)
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Closing Fund	-	-	-	(396,989)	-	-
Bond Sinking Fund	(1,423,833)	860,731	(860,273)	(635,912)	500	(693,214)
Accounts Receivable - Utility Service	(4,560,915)	-	(11,581,251)	16,541,136	-	(14,066,253)
Accounts Receivable - Other	(1,133,548)	-	(1,518,242)	1,818,772	-	(192,072)
Allowance for Uncollectible Accounts	(489,642)	-	(434,866)	278,047	-	71,100
Accrued Unbilled Revenue	(1,622,664)	-	(11,842,769)	22,829,282	-	(23,535,711)
Materials and Supplies	(164,170)	-	1,743	(744,413)	-	(725,085)
Prepayments	(371,536)	-	(1,062,686)	1,127,099	-	(212,530)
Lease Receivable	-	-	(531)	(547)	-	(531)
Lease Receivable Noncurrent	-	-	17,952	18,499	-	17,952
Other Noncurrent Assets	(1,765,222)	-	(3,305,731)	817,654	-	(947,504)
LIABILITY ACCOUNTS						
Accounts Payable	16,335,181	-	34,453,158	(29,454,354)	-	24,293,165
I/Co Payable to Water Department	(5,067,773)	-	166,142	(3,618,022)	-	250,121
Customer Deposits	129,275	-	65,920	871,961	-	894,634
Customer Credit Balances	(247,616)	-	1,271,031	7,467,993	-	1,606,191
Self Insured Risk Liability	(364,142)	-	50,059	(2,210,193)	-	685,956
Statutory Payments to Municipalities	418,287	-	758,446	(740,758)	-	560,747
SBITA Liability	(544,446)	-	3,959,650	(544,446)	-	3,959,650
Lease Liability - current	(18,269)	-	(440,023)	(213,975)	-	(440,023)
Lease Liability - noncurrent	917	-	59,419	(70,902)	-	59,419
Accrued Vacation Payable	526,655	-	332,610	526,655	-	332,610
Other Liabilities	684,771	-	(1,158,909)	2,825,305	-	547,130
All other, net	(8,834,494)	-	5,974,770	(6,181,471)	-	8,677,052
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH	(8,513,186)	860,731	14,905,618	10,310,419	500	1,142,803
Net Increase (Decrease) in Cash	<u>(6,913,568)</u>	<u>6,174,911</u>	<u>10,117,404</u>	<u>41,583,506</u>	<u>4,958,134</u>	<u>12,689,902</u>
Cash - Beginning of Period	188,525,526		129,911,048	140,028,452		127,338,550
Cash - End of Period	<u>181,611,958</u>		<u>140,028,452</u>	<u>181,611,958</u>		<u>140,028,452</u>
Change In Cash - Increase (Decrease)	<u>(6,913,568)</u>		<u>10,117,403</u>	<u>41,583,507</u>		<u>12,689,902</u>