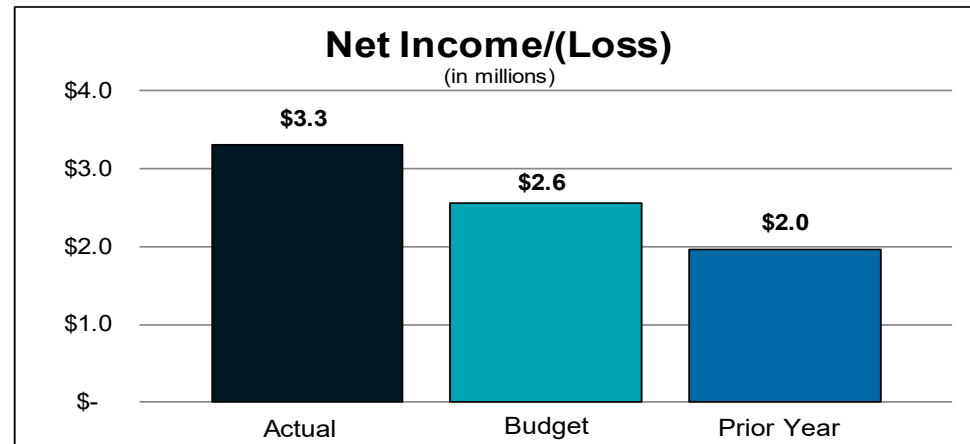
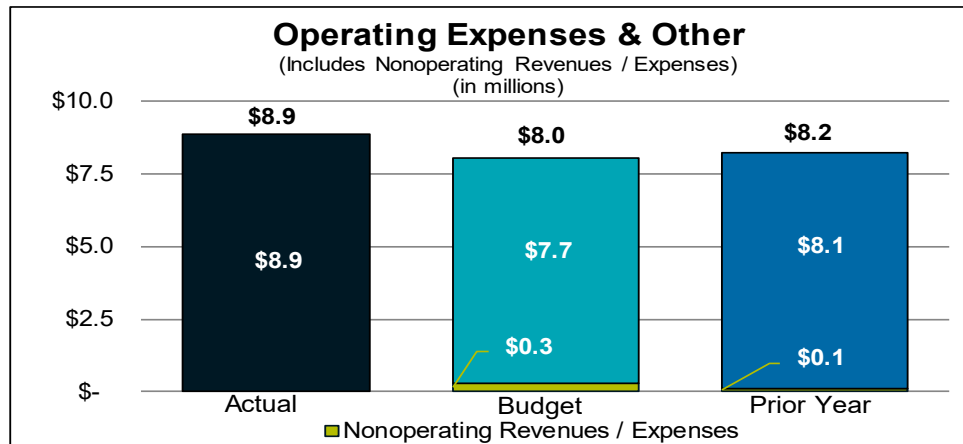
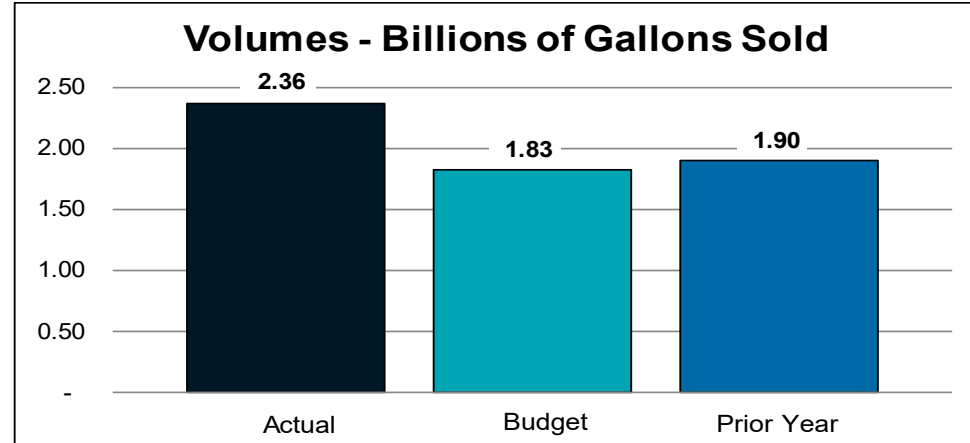
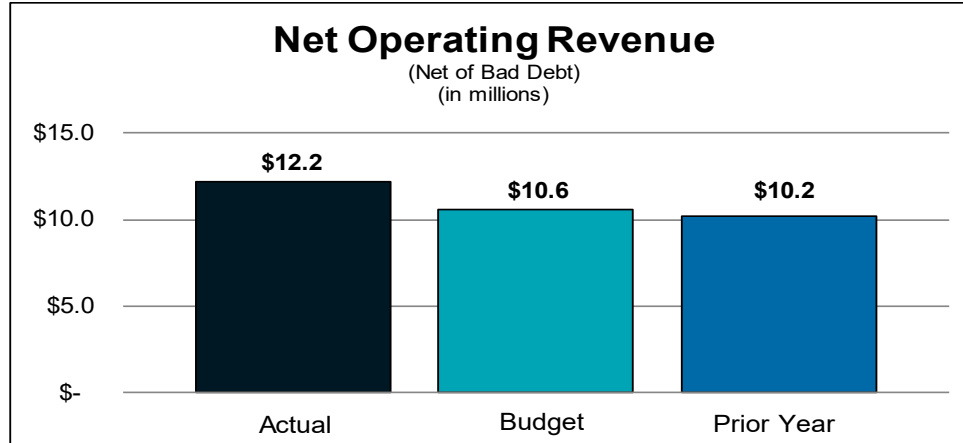


# REPORT ON INCOME & FINANCE

APRIL 2024

# WATER OPERATIONS

## CURRENT MONTH – APRIL 2024



# WATER OPERATIONS – EXECUTIVE SUMMARY

## APRIL 2024 vs. BUDGET

### Revenue:

• April Water sales revenues of \$12.2 million were favorable to budget by \$1.6 million, or 14.9%, as follows:

- Increased metered sales of water due to volumes that were up 29.3% vs. budget
- All other non-volume related

| Millions |     |
|----------|-----|
| \$       | 1.4 |
| \$       | 0.2 |

### Volumes:

• April Water volumes were favorable to budget by 29.3% driven primarily by lower precipitation in April vs. historical average

### Operating Expenses & Other:

• April operating and other expenses of \$8.9 million were unfavorable to budget by \$0.9 million, or 10.3%, as follows:

- Increased expense due to timing of Florence insurance proceeds; anticipate initial proceeds of \$1.5M in the near future
- Increased Purification Operating expense primarily due to increase in water volumes
- Decreased Distribution Maintenance expense primarily due to timing of water main maintenance and paving cuts
- Decreased Lead Service line replacements due to timing
- Increased interest income and investment earnings primarily due to higher investable cash balances and higher yields
- Decreased WIR Water service reconnects/service replacements due to timing of various water main projects

|    |       |
|----|-------|
| \$ | (2.8) |
| \$ | (0.2) |
| \$ | 0.9   |
| \$ | 0.7   |
| \$ | 0.3   |
| \$ | 0.2   |

### Net Income:

• April's net income of \$3.3 million was favorable to budget by \$0.7 million

# WATER OPERATIONS – EXECUTIVE SUMMARY

## APRIL 2024 vs. PRIOR YEAR

### Revenue:

• April Water sales revenues of \$12.2 million were favorable to prior year by \$2.0 million, or 18.8%, as follows:

- Increased metered sales of water due to the impact of the January 2, 2024 rate increase (8.5% increase to the Commodity component of rates for all customer classes, except Wholesale, which increased 9.5%) and volumes that were up 24.2% vs. prior year
- Increased Water Infrastructure Replacement fee revenue primarily due to the rate increase effective January 2, 2024 (\$0.25 per month increase for Residential customers - from \$4.50 per month to \$4.75 per month, with a like percentage increase for all customer classes)
- All other non-volume related

|    | Millions |
|----|----------|
| \$ | 1.7      |
| \$ | 0.1      |
| \$ | 0.2      |

### Volumes:

• April Water volumes were favorable to prior year by 24.2% driven primarily by lower precipitation in April vs. prior year

### Operating Expenses & Other:

• April operating and other expenses of \$8.9 million were unfavorable to prior year by \$0.7 million, or 7.0%, as follows:

- Increased expense due to receipt of insurance proceeds for the Construction Center settlement claim in prior year
- Increased Primary Pumping Maintenance expense primarily due to well rehabilitation projects completed at Platte South
- Increased interest income and investment earnings primarily due to higher investable cash balances and higher yields
- Decreased Distribution Maintenance expense primarily due to timing of water main maintenance and paving cuts
- Decreased Depreciation expense (capital spending is \$17.8 million below budget through April)
- All other, net

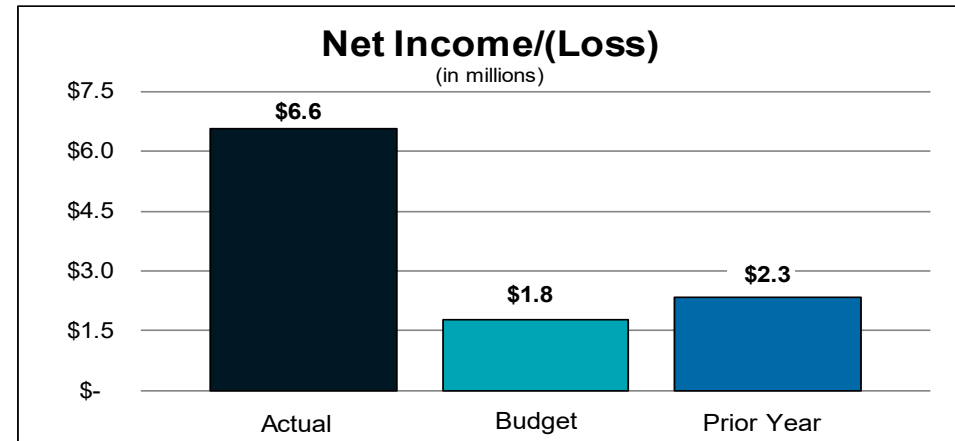
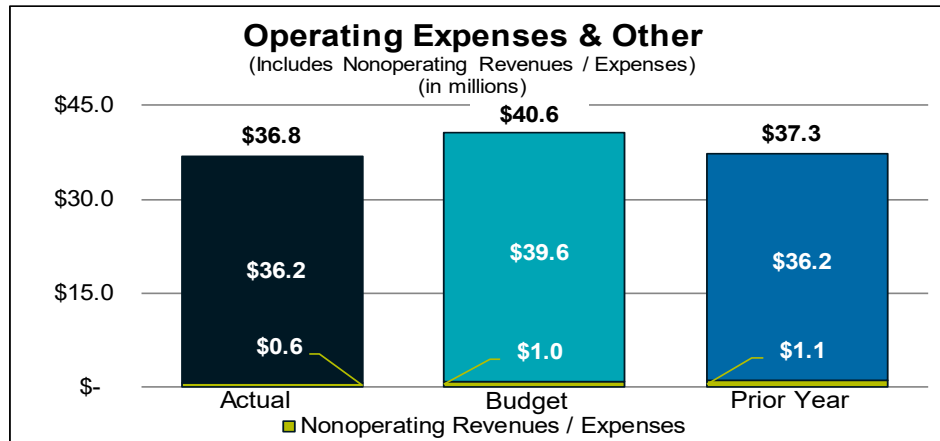
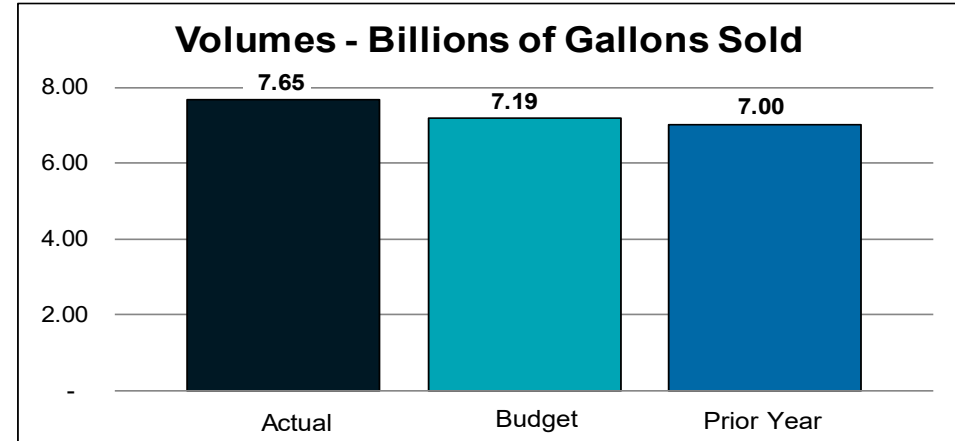
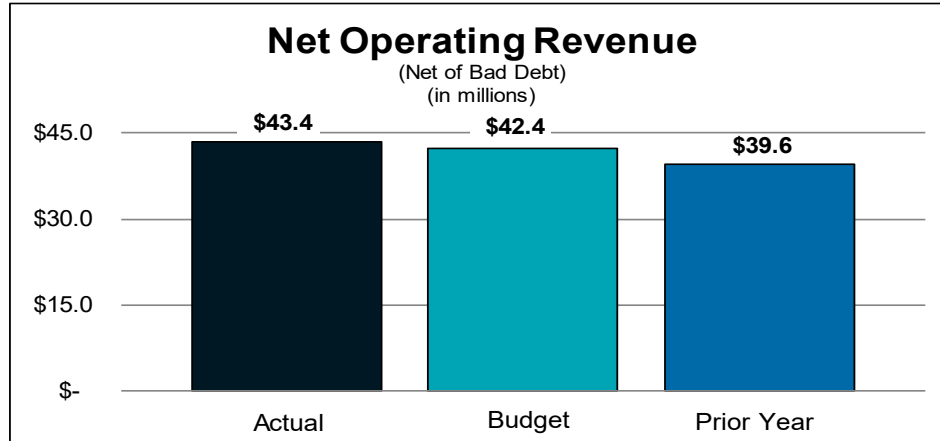
|    |       |
|----|-------|
| \$ | (1.0) |
| \$ | (0.2) |
| \$ | 0.3   |
| \$ | 0.3   |
| \$ | 0.3   |
| \$ | (0.4) |

### Net Income:

• April's net income of \$3.3 million was favorable to prior year by \$1.3 million.

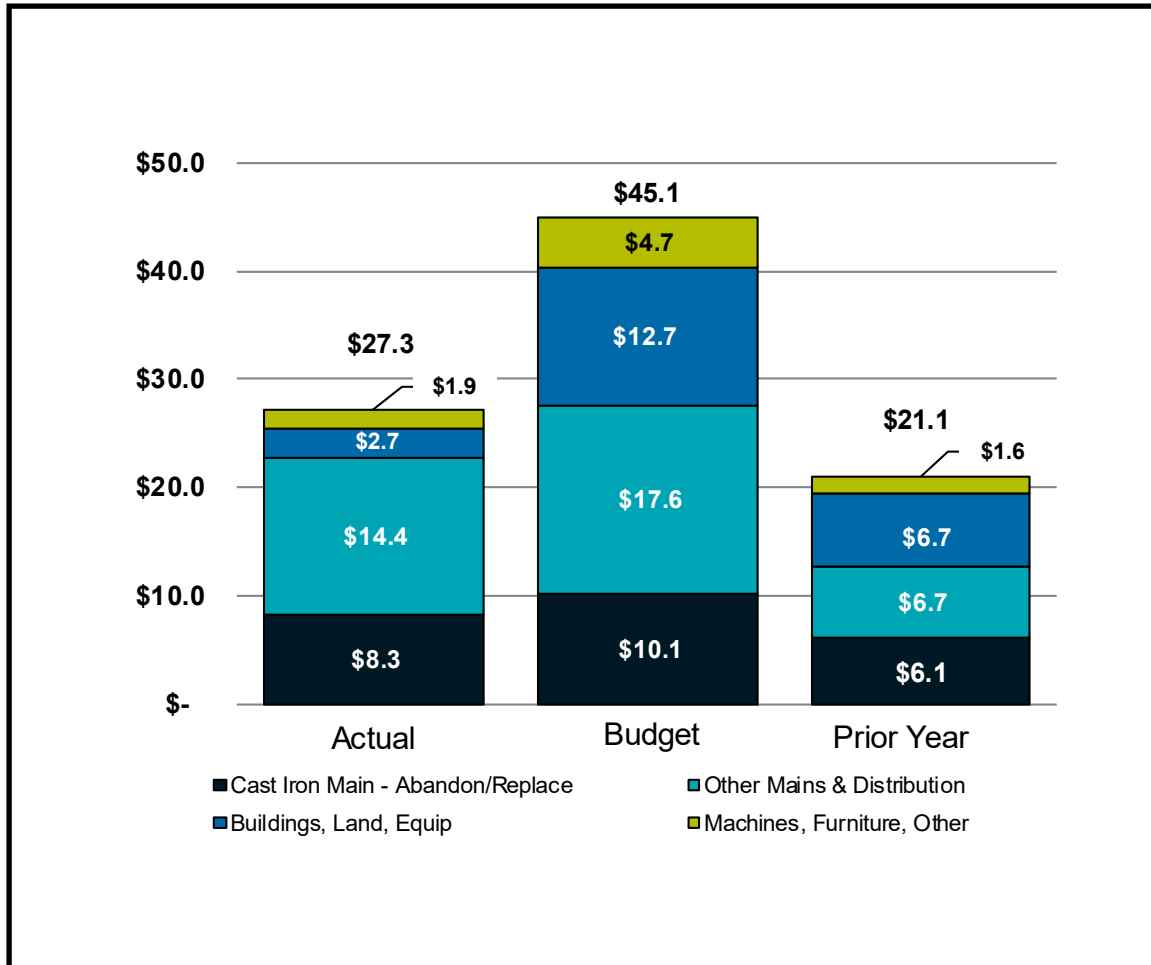
# WATER OPERATIONS

YEAR-TO-DATE – APRIL 2024



# WATER CAPITAL EXPENDITURES

## YEAR-TO-DATE APRIL 2024



- Year-to-date capital expenditures of \$27.3 million were \$17.8 million less than budget, as follows:

|   | Millions Over<br>(Under) Budget |
|---|---------------------------------|
| Florence - Header Incident Design & Construction (timing) | \$ (4.0)                        |
| Florence - Site Header & Basin 6 Rehabilitation (timing)  | \$ (1.7)                        |
| Platte South - New Electrical Building Design (timing)    | \$ (1.6)                        |
| Platte West - Lime Grit Removal Installation (timing)     | \$ (0.8)                        |
| Platte South - Wellfield Resiliency                       | \$ (0.5)                        |
| Florence - Pre-Sed Basin Rehab-Design (timing)            | \$ (0.3)                        |
| Buildings, Land & Equipment-All Other                     | \$ (1.1)                        |
| Mains-Cast Iron (timing)                                  | \$ (1.8)                        |
| Mains - All other (timing of large development projects)  | \$ (3.2)                        |
| Construction Machines (timing)                            | \$ (0.7)                        |
| All other, net  | \$ (2.1)                        |
| <b>Total</b>  | <b>\$ (17.8)</b>                |

# CASH POSITION – WATER DEPARTMENT

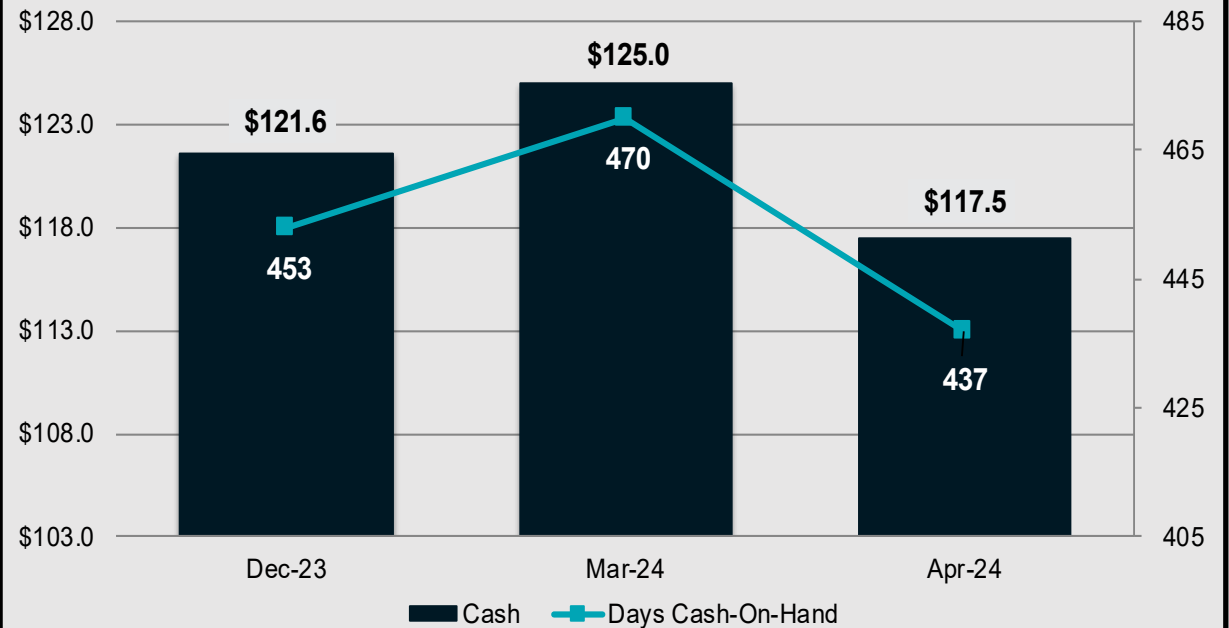
APRIL 30, 2024

- Cash and restricted funds totaled \$169.6 million; unrestricted cash totaled \$117.5 million, as depicted below:

| (\$ in millions)   | 12/31/2023      | 4/30/2024       | Change          |
|--|-----------------|-----------------|-----------------|
| Cash Per Balance Sheet   | \$ 168.1        | \$ 169.6        | \$ 1.5          |
| Less Restricted Cash:  |                 |                 |                 |
| 2022 Bond Project Fund (proceeds remaining)  | \$ 40.7         | \$ 37.8         | \$ (2.9)        |
| Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments) | \$ 2.5          | \$ 11.0         | \$ 8.5          |
| Bond Reserve Fund - Deposit in Lieu of Insurance (2012 bonds)                      | \$ 3.1          | \$ 3.1          | \$ 0.0          |
| Platte West Environmental Fund   | \$ 0.2          | \$ 0.2          | \$ 0.0          |
| Subtotal Restricted Cash   | \$ 46.5         | \$ 52.1         | \$ 5.6          |
| <b>Unrestricted Cash</b>   | <b>\$ 121.6</b> | <b>\$ 117.5</b> | <b>\$ (4.1)</b> |
| Components of Unrestricted Cash  |                 |                 |                 |
| Customer Deposits and Credit Balances  | \$ 8.6          | \$ 8.3          | \$ (0.3)        |
| Sewer Fees Collected but not Remitted  | \$ 17.7         | \$ 19.2         | \$ 1.5          |
| Customer Advances for Construction*  | \$ 41.9         | \$ 55.1         | \$ 13.2         |
| WIR Funds Collected but not Expended   | \$ 32.3         | \$ 31.4         | \$ (0.9)        |
| Cash Reserves  | \$ 21.1         | \$ 3.5          | \$ (17.6)       |
| Days Cash on Hand (Unrestricted Cash)  | 453             | 437             | (16)            |
| Cash Required to meet 180 Day Goal   | \$ 48.3         | \$ 48.3         |                 |
| Unrestricted Cash Balance Over (Short) of 180 Day Goal                             | \$ 73.3         | \$ 69.2         |                 |

## Water - Unrestricted Cash

(\$ in millions)

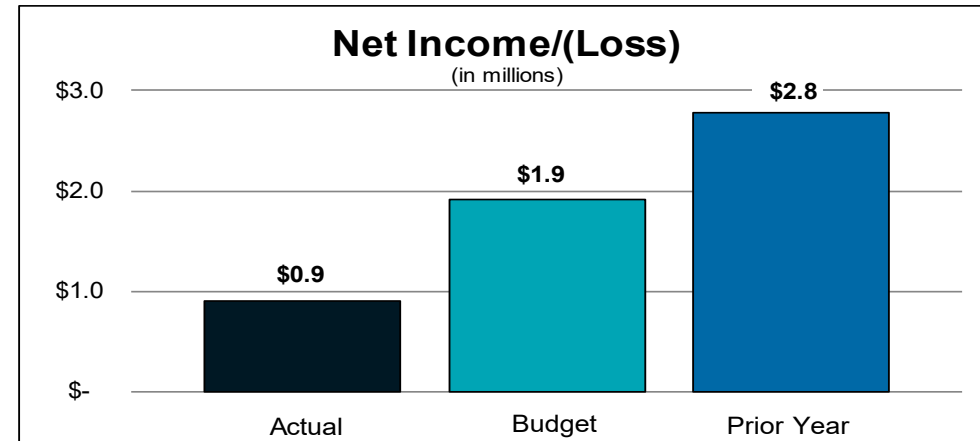
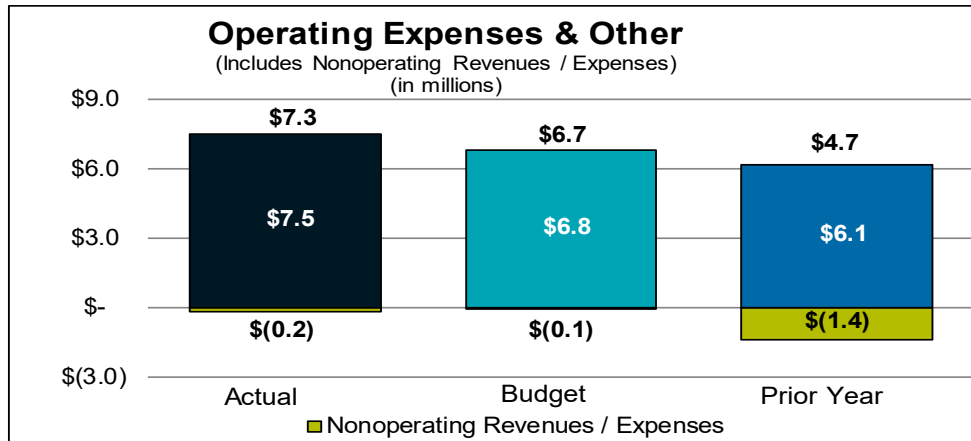
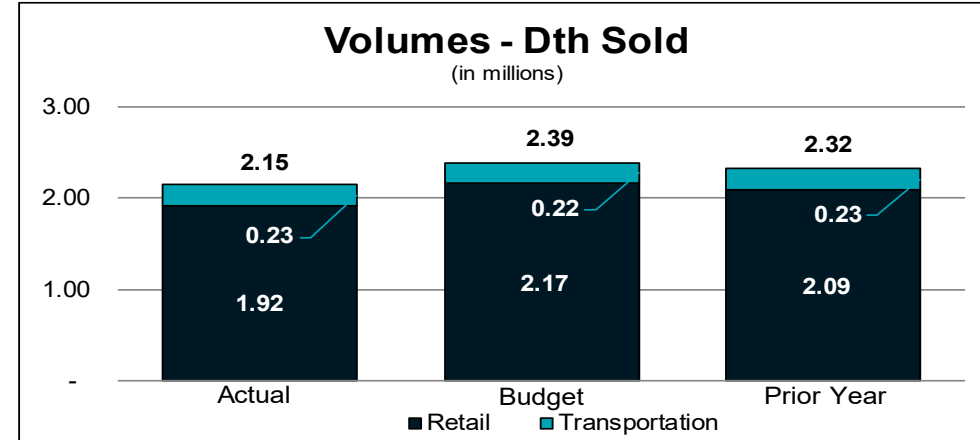
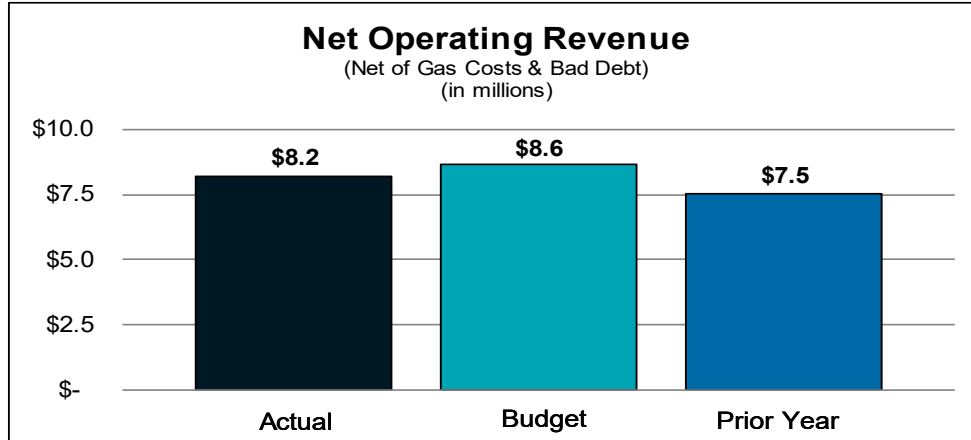


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On April 30, 2024, \$16.3 million has been expended from Cash Reserves for work-in-progress.

\*\*Cash Reserves as of April 30, 2024 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 May 2024. (There is a one-month lag between incurring costs and reimbursement.)

# GAS OPERATIONS

## CURRENT MONTH – APRIL 2024





# GAS OPERATIONS – EXECUTIVE SUMMARY

## APRIL 2024 vs. BUDGET

### Revenue:

- April Gas net revenues of \$8.2 million were unfavorable to budget by \$0.4 million, or 4.9%, as follows:
  - Decreased net sales revenue primarily due to lower volumes that were down 9.8% vs. budget
  - Timing of annual rebates recorded from CPEP #4 (received in March)
  - All other non-volume related

|  | Millions |
|--|----------|
|  | \$ (0.3) |
|  | \$ (0.2) |
|  | \$ 0.1   |

### Volumes:

- April Gas volumes were unfavorable to budget by 9.8% primarily driven by a reduction in heating degree days due to slightly warmer weather than average

### Operating Expenses & Other:

- April operating and other expenses of \$7.3 million were unfavorable to budget by \$0.6 million, or 8.7%, as follows:
  - Increased Depreciation & Amortization expense primarily driven by the adoption of GASB 96 - Subscription-based Information Technology Arrangements (SBITA)
  - Increased GIR Gas service reconnects/service replacements due to timing of various gas main projects
  - Increased interest income primarily due to higher investable cash balances and higher yields

|  |          |
|--|----------|
|  | \$ (0.6) |
|  | \$ (0.2) |
|  | \$ 0.2   |

### Net Income:

- April's net income of \$0.9 million was \$1.0 million unfavorable to budget

# GAS OPERATIONS – EXECUTIVE SUMMARY

## APRIL 2024 vs. PRIOR YEAR

### Revenue:

Millions

- April Gas net revenues of \$8.2 million were favorable to prior year by \$0.7 million, or 8.9%, as follows:
  - Increased net sales revenue primarily due to the impact of the January 2, 2024 rate increase (2.5% increase to the Commodity component of rates for all customer classes) partially offset with lower volumes that were down 7.1% vs. prior year \$ 0.9
  - Increased Gas Infrastructure Replacement fee revenue primarily due to the rate increase effective January 2, 2024 (\$0.25 per month increase for Residential customers - from \$3.50 per month to \$3.75 per month, with a like percentage increase for all customer classes) \$ 0.1
  - Timing of annual rebates recorded from CPEP #4 (received in March in current year) \$ (0.3)

### Volumes:

- April Gas volumes were unfavorable to prior year by 7.1% primarily driven by a reduction in heating degree days due to slightly warmer weather vs. prior year

### Operating Expenses & Other:

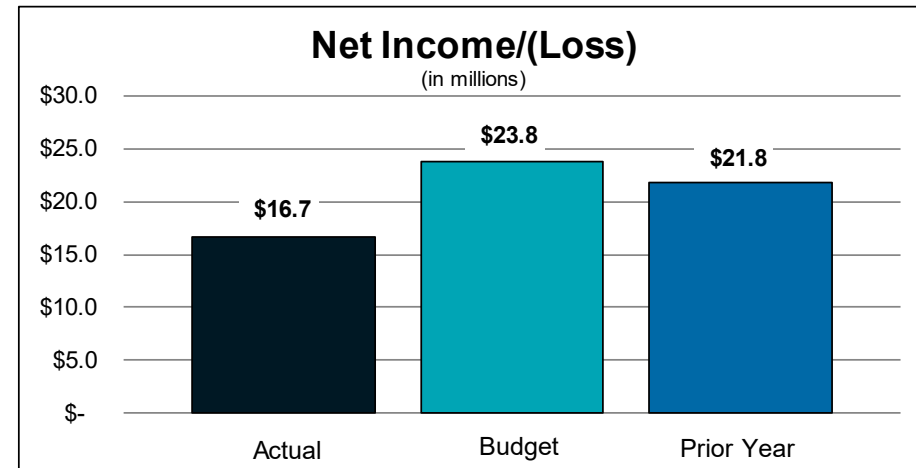
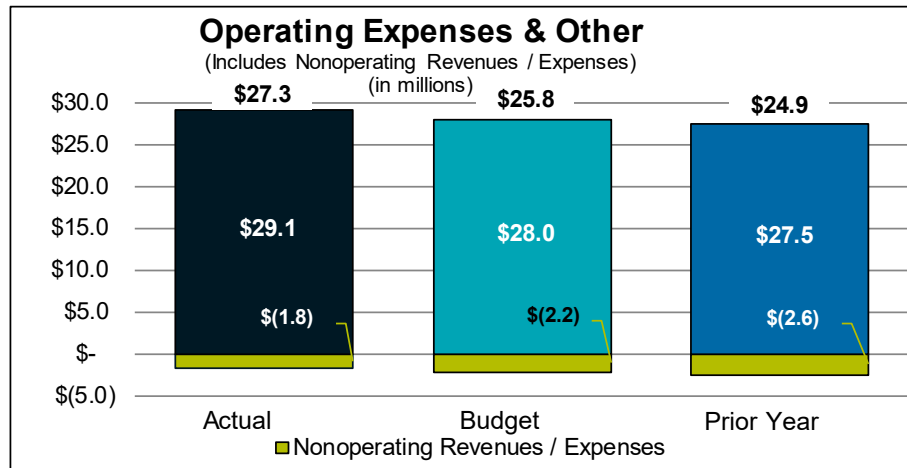
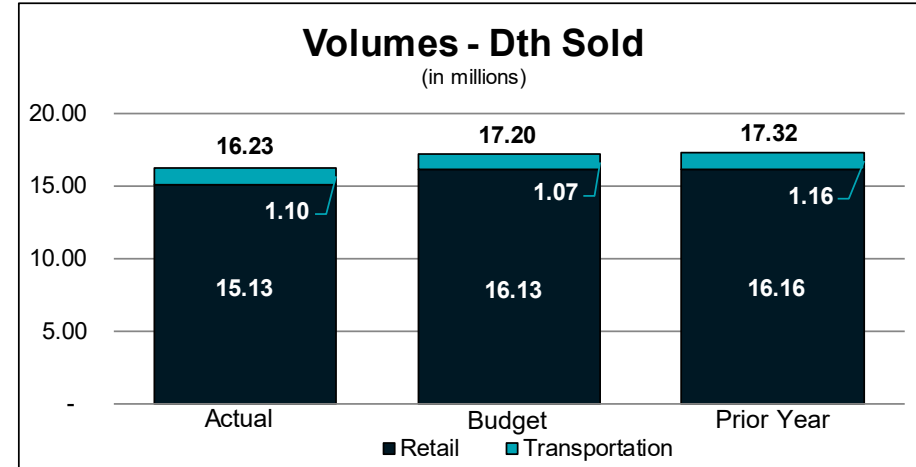
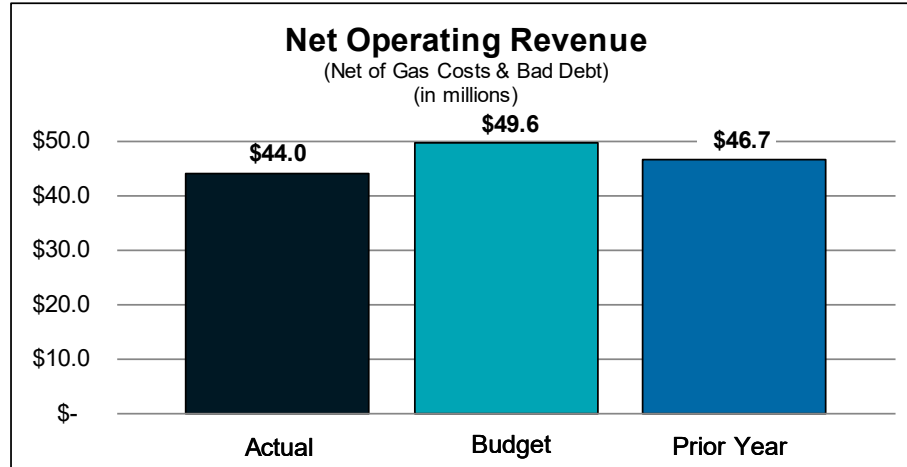
- April operating and other expenses of \$7.3 million was unfavorable to prior year by \$2.6 million, or 53.4%, as follows:
  - Increased expense due to receipt of insurance proceeds for the Construction Center settlement claim in prior year \$ (2.7)
  - Increased Depreciation & Amortization expense primarily driven by the adoption of GASB 96 - Subscription-based Information Technology Arrangements (SBITA) \$ (0.5)
  - Increased interest expense due to the issuance of 2023 Gas Revenue Bonds \$ (0.3)
  - Increased GIR Gas service reconnects/service replacements due to timing of various gas main projects \$ (0.3)
  - Increased interest income primarily due to higher investable cash balances and higher yields \$ 0.2
  - Decreased other operating expense related to prior year retirement of assets removed from the CNG station at 54th & L Street \$ 0.9
  - All other, net \$ 0.1

### Net Income:

- April's net income of \$0.9 million was \$1.9 million unfavorable to prior year

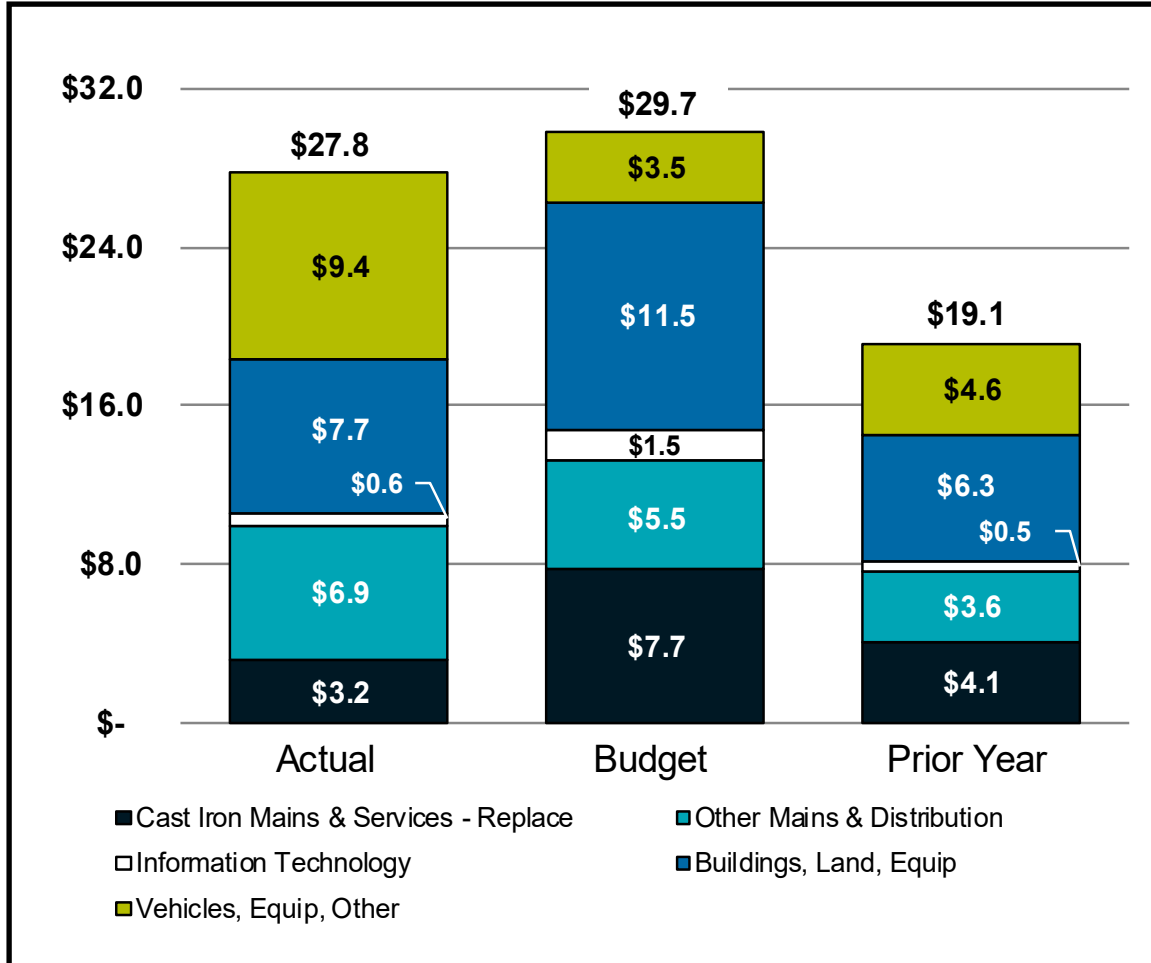
# GAS OPERATIONS

## YEAR-TO-DATE – APRIL 2024



# GAS CAPITAL EXPENDITURES

YEAR-TO-DATE APRIL 2024



• Year-to-date capital expenditures of \$27.8 million were \$1.9 million less than budget, as follows:

|  | Millions Over (Under) Budget |
|--|------------------------------|
| Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (timing) | \$ (2.4)                     |
| Buildings, Land and Equipment - New Construction Center (timing)                                     | \$ (1.4)                     |
| Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)                                | \$ (1.4)                     |
| Buildings, Land and Equipment - LNG Liquefaction Expansion   | \$ 1.8                       |
| Buildings, Land and Equipment - All Other  | \$ (0.4)                     |
| Information Technology - Digital Platform Modernization (timing)                                     | \$ (0.8)                     |
| Information Technology - All other   | \$ (0.1)                     |
| Main - Cast Iron Mains and Services (Abandon/Replace) (timing)                                       | \$ (4.5)                     |
| Mains - Other Mains & Distribution   | \$ 1.4                       |
| Motor Vehicles (timing)  | \$ 1.0                       |
| All Other-Misc.  | \$ 4.9                       |
| <b>Total</b>   | <b>\$ (1.9)</b>              |

# CASH POSITION – GAS DEPARTMENT

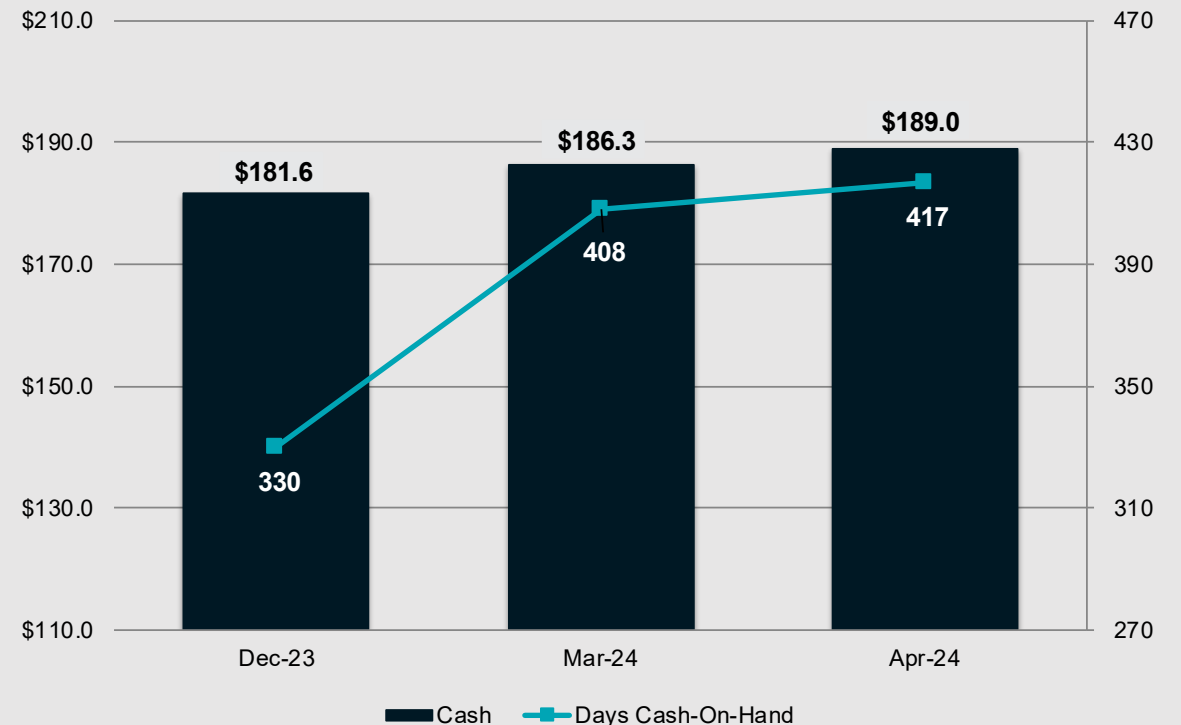
APRIL 30, 2024

- Cash and restricted funds totaled \$299.6 million; unrestricted cash totaled \$189.0 million, as depicted below:

| (\$ Millions)   | 12/31/2023      | 4/30/2024       | Change        |
|---|-----------------|-----------------|---------------|
| Cash per Balance Sheet  | \$ 299.2        | \$ 299.6        | \$ 0.4        |
| Less Restricted Cash:   |                 |                 |               |
| 2023 Bond Project Funds (Proceeds Remaining)                        | \$ 89.3         | \$ 84.7         | \$ (4.6)      |
| 2022 Bond Project Funds (Proceeds Remaining)                        | \$ 26.3         | \$ 18.6         | \$ (7.7)      |
| 2023 Bond Closing Funds (Additional Issuance Cost)                  | \$ 0.4          | \$ -            | \$ (0.4)      |
| Bond Sinking Fund-2018 bonds (To pay interest & principal payments) | \$ 1.6          | \$ 7.3          | \$ 5.7        |
| Subtotal Restricted Cash  | \$ 117.6        | \$ 110.6        | \$ (7.0)      |
| <b>Unrestricted Cash</b>  | <b>\$ 181.6</b> | <b>\$ 189.0</b> | <b>\$ 7.4</b> |
| Components of Unrestricted Cash                                     |                 |                 |               |
| Customer Deposits and Credit Balances                               | \$ 29.8         | \$ 26.2         | \$ (3.6)      |
| Customer Advances for Construction                                  | \$ 0.2          | \$ 0.1          | \$ (0.1)      |
| Cash Reserves   | \$ 151.6        | \$ 162.7        | \$ 11.1       |
| Days Cash on Hand (Unrestricted Cash)                               | 330             | 417             | 87            |
| Cash Required to meet 180 Day Goal                                  | \$ 99.1         | \$ 81.7         |               |
| Unrestricted Cash Balance Over (Short) of 180 Day Goal              | \$ 82.5         | \$ 107.3        |               |

## Gas - Unrestricted Cash

(\$ in millions)

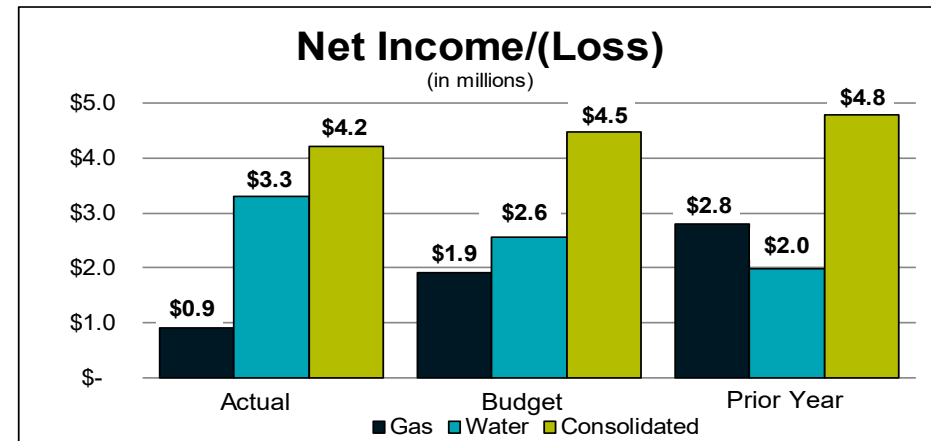
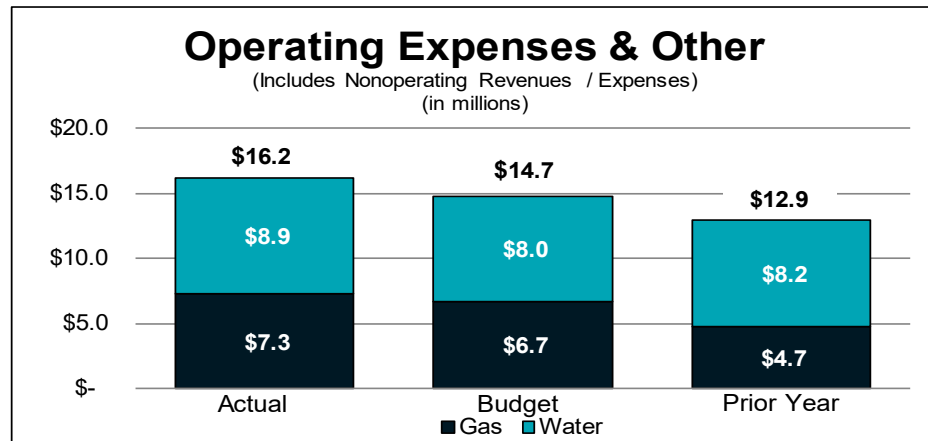
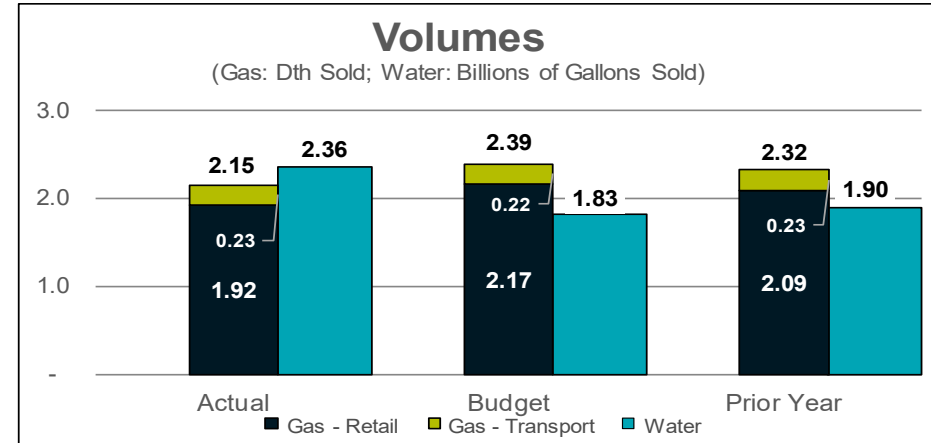
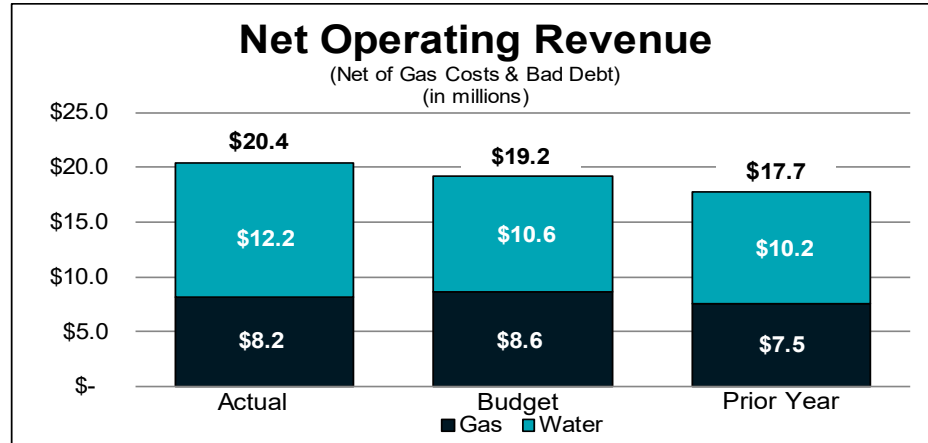


\*Cash Reserves were negatively impacted by \$1.5 million due to the fact that the cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

\*\*Cash Reserves as of April 30, 2024 were negatively impacted by \$3.5 million due to spending on projects to be funded by the 2022 and 2023 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in May 2024. (There is a one-month lag between incurring costs and reimbursement.)

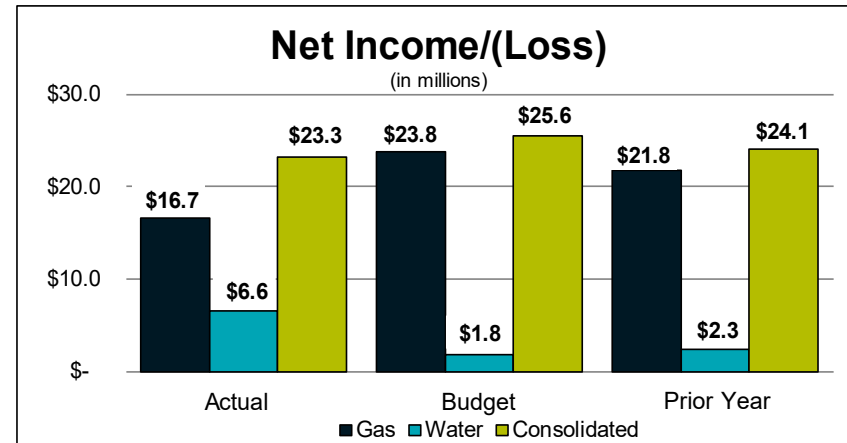
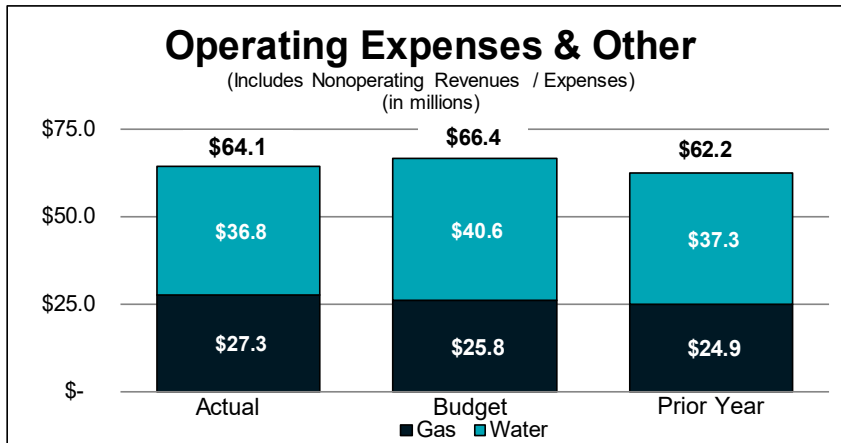
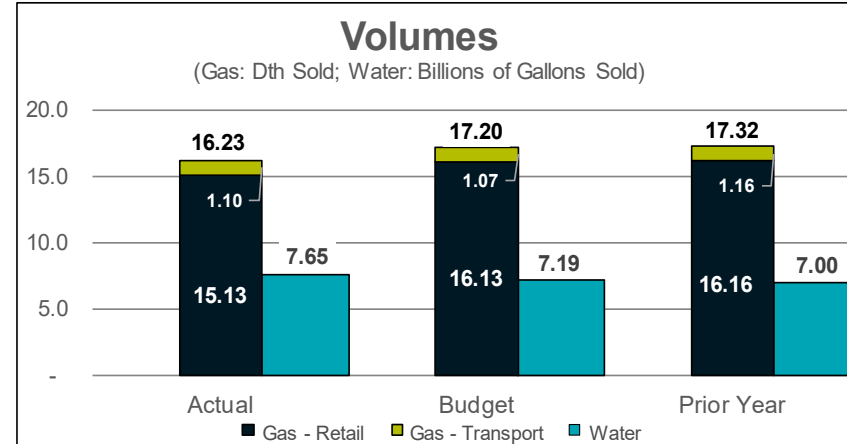
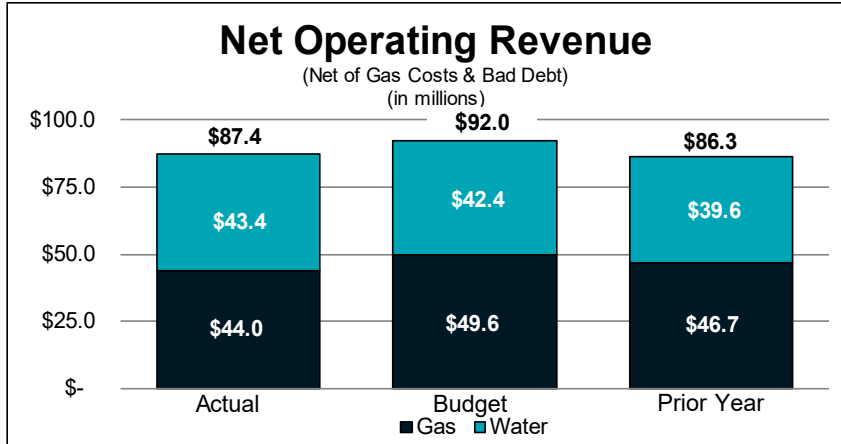
# GAS & WATER COMBINED

## CURRENT MONTH – APRIL 2024



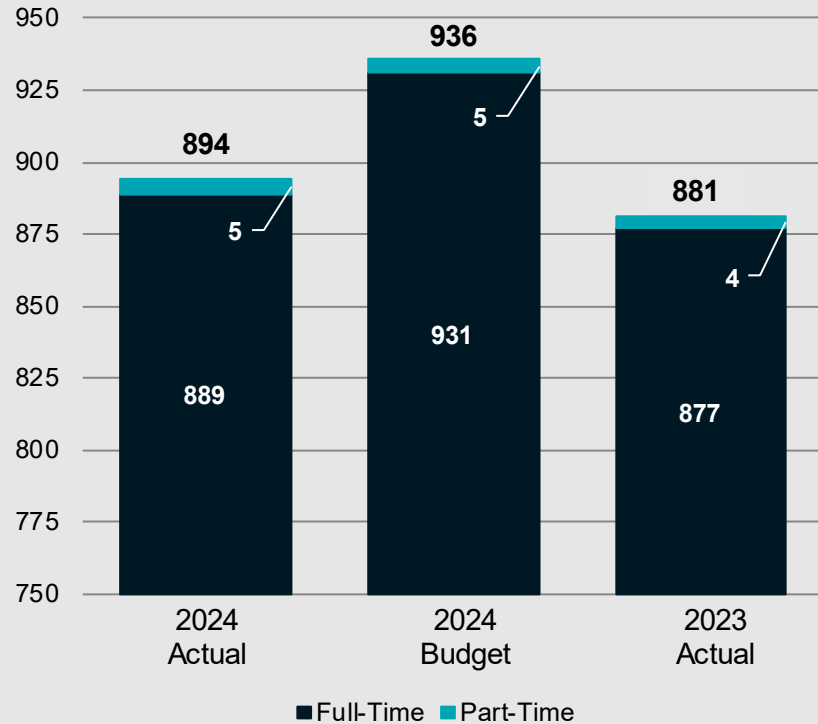
# GAS & WATER COMBINED

## YEAR-TO-DATE – APRIL 2024



# PERSONNEL

## AS OF APRIL 30, 2024 GAS & WATER COMBINED

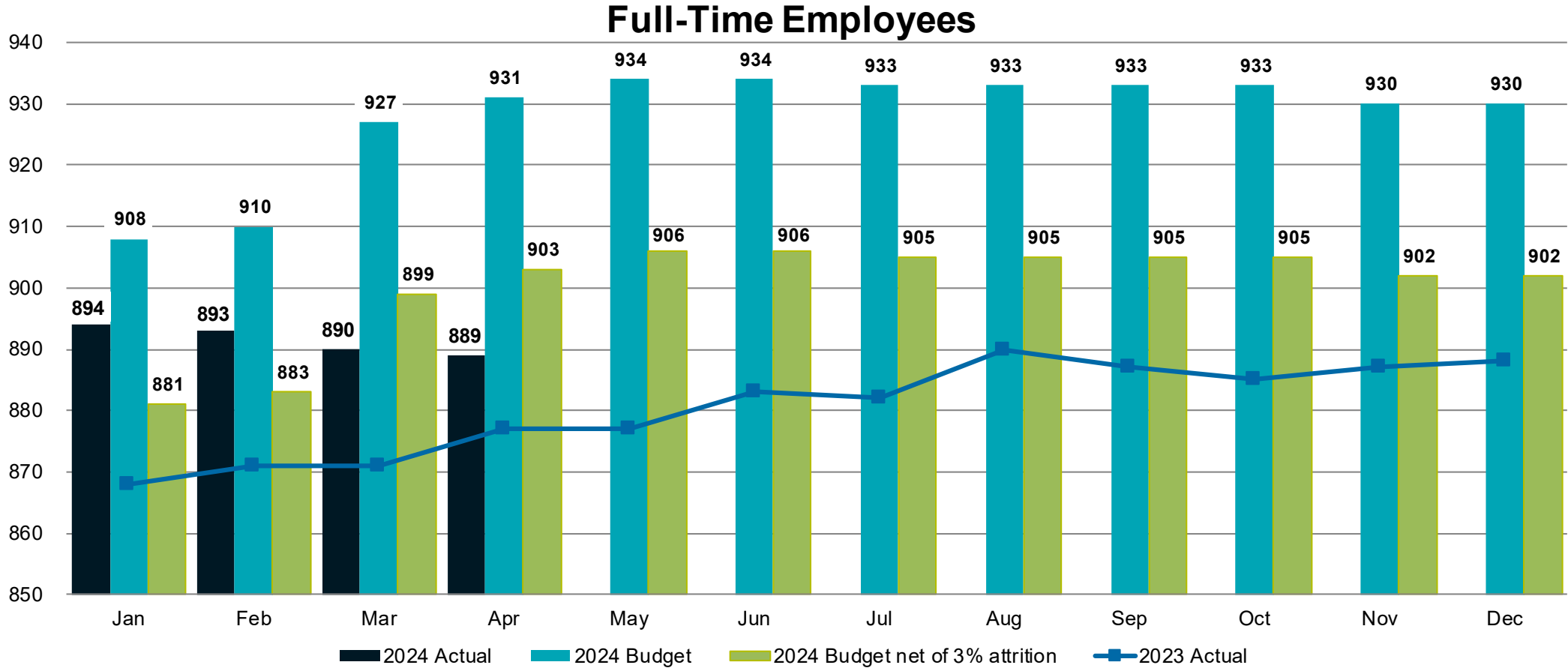


- The active payroll for April was \$7.5 million, compared with \$7.7 million in budget and \$6.7 million in prior year.
- At April 30<sup>th</sup>, there were 889 regular full-time employees, compared with 931 in budget and 877 at April 30, 2023.
- At April 30<sup>th</sup>, there were 5 regular part-time employees, compared with 5 in budget and 4 at April 30, 2023.
- Decrease in payroll driven by lower staffing and decrease in overtime expense partially offset by a 3% attrition factor assumed in budget



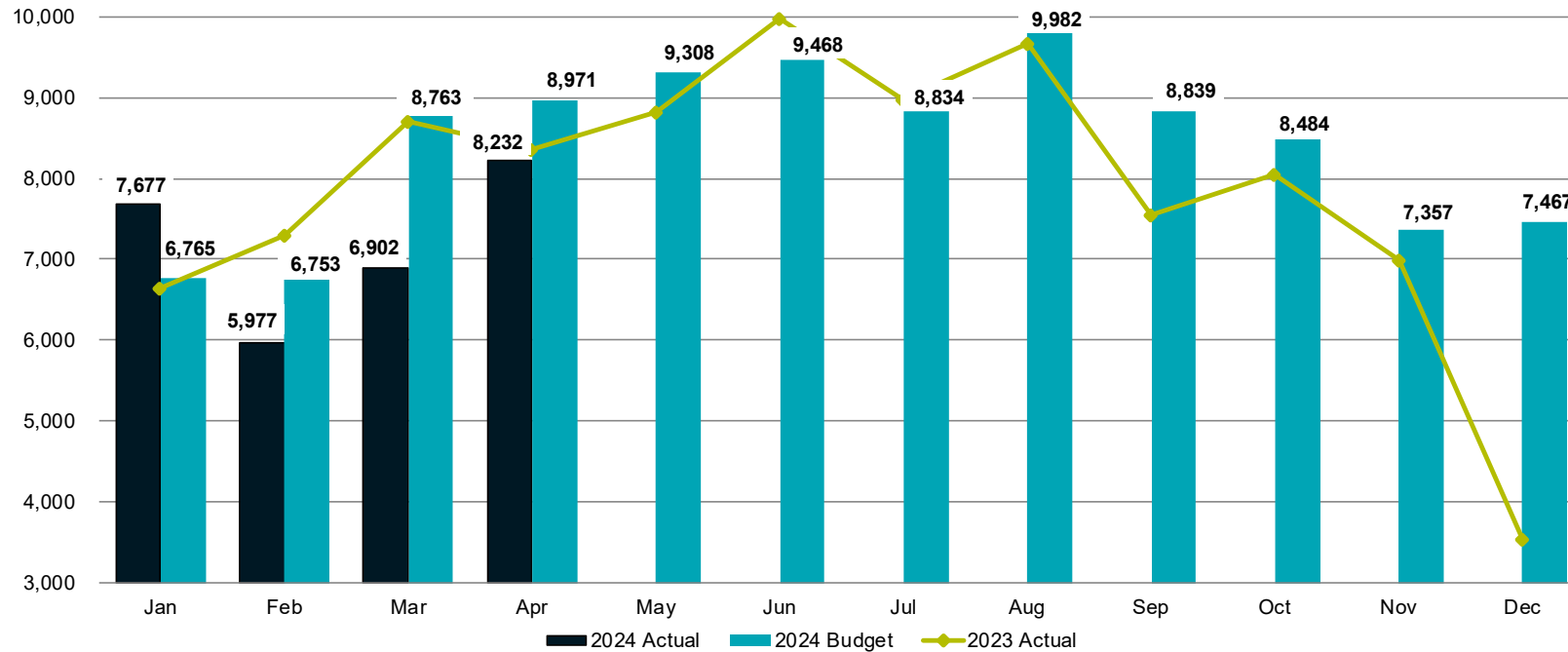
# PERSONNEL TREND

THROUGH APRIL 2024  
(GAS & WATER COMBINED)



# OVERTIME HOURS TREND

## THROUGH APRIL 2024 (GAS & WATER COMBINED)



|                     | Month of April |               |               |                         |                 |
|---------------------|----------------|---------------|---------------|-------------------------|-----------------|
|                     | 2024           | 2024          | 2023          | Favorable/(Unfavorable) |                 |
|                     | <u>Actual</u>  | <u>Budget</u> | <u>Actual</u> | <u>vs. Budget</u>       | <u>vs. 2023</u> |
| Overtime Hours      | 8,232.0        | 8,971.0       | 8,360.0       | 739.0                   | 128.0           |
| Overtime Dollars \$ | \$ 517,768     | \$ 546,306    | \$ 500,251    | \$ 28,538               | \$ (17,517)     |

|                     | Year-To-Date April |               |               |                         |                 |
|---------------------|--------------------|---------------|---------------|-------------------------|-----------------|
|                     | 2024               | 2024          | 2023          | Favorable/(Unfavorable) |                 |
|                     | <u>Actual</u>      | <u>Budget</u> | <u>Actual</u> | <u>vs. Budget</u>       | <u>vs. 2023</u> |
| Overtime Hours      | 28,787.0           | 31,252.0      | 31,012.0      | 2,465.0                 | 2,225.0         |
| Overtime Dollars \$ | \$ 1,798,283       | \$ 1,903,503  | \$ 1,798,704  | \$ 105,220              | \$ 421          |

# OVERTIME HOURS TREND (continued)

APRIL 2024

## (GAS & WATER COMBINED)

Overtime hours for the month totaled 8,232.0 as compared with 8,971.0 in budget and 8,360.0 in prior year. Overtime hours were 739.0 less than budget, as follows:

|                                 | Favorable<br>(Unfavorable)<br>vs. Budget |
|---------------------------------|--|
| Safety, Security & Locating (1) | 644.0                                    |
| Water Distribution (2)          | 521.5                                    |
| Plant Engineering (3)           | 115.0                                    |
| Construction (4)                | (129.0)                                  |
| Customer Services (5)           | (114.5)                                  |
| All other, net                  | (298.0)                                  |
|                                 | <u>739.0</u>                             |

- (1) Decreased overtime primarily driven by increase in staff to assist in managing increase in ticket volume
- (2) Decreased overtime primarily driven by increase in staff experience
- (3) Decrease overtime primarily driven by timing of plant design projects
- (4) Increased overtime due to large infrastructure and relocation projects and emergency response following Elkhorn tornado despite reduction in number of breaks during April
- (5) Increased overtime due to lower staffing as a result of open positions and coverage for staff out of the office combined with an increase in call volumes

**METROPOLITAN**  

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**UTILITIES DISTRICT**

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

|                                | Current Month |               |              |                     |                      |                         |                      |               | April Year to Date |               |                   |                      |                   |                         |  |
|--------------------------------|---------------|---------------|--------------|---------------------|----------------------|-------------------------|----------------------|---------------|--------------------|---------------|-------------------|----------------------|-------------------|-------------------------|--|
|                                | Current Month |               |              | Variance Vs. Budget |                      | Variance Vs. Prior Year |                      |               | April Year to Date |               |                   | Variance Vs. Budget  |                   | Variance Vs. Prior Year |  |
|                                | Actual        | Budget        | Prior Year   | % Over<br>(Under)   | \$/# Over<br>(Under) | % Over<br>(Under)       | \$/# Over<br>(Under) | Actual        | Budget             | Prior Year    | % Over<br>(Under) | \$/# Over<br>(Under) | % Over<br>(Under) | \$/# Over<br>(Under)    |  |
| Revenues                       |               |               |              |                     |                      |                         |                      |               |                    |               |                   |                      |                   |                         |  |
| Water sales                    | \$ 10,210,580 | \$ 8,779,920  | \$ 8,516,655 | 16.29 %             | \$ 1,430,660         | 19.89 %                 | \$ 1,693,925         | \$ 35,962,832 | \$ 34,796,572      | \$ 32,583,768 | 3.35 %            | \$ 1,166,260         | 10.37 %           | \$ 3,379,064            |  |
| Infrastructure charge          | 1,561,075     | 1,533,908     | 1,423,531    | 1.77 %              | 27,168               | 9.66 %                  | 137,544              | 6,094,710     | 6,119,435          | 5,615,915     | (.40)%            | (24,725)             | 8.53 %            | 478,795                 |  |
| Other                          | 385,663       | 269,643       | 291,577      | 43.03 %             | 116,020              | 32.27 %                 | 94,085               | 1,371,498     | 1,497,902          | 1,416,992     | (8.44)%           | (126,404)            | (3.21)%           | (45,494)                |  |
| Total revenues                 | 12,157,318    | 10,583,470    | 10,231,763   | 14.87 %             | 1,573,848            | 18.82 %                 | 1,925,554            | 43,429,040    | 42,413,909         | 39,616,675    | 2.39 %            | 1,015,131            | 9.62 %            | 3,812,365               |  |
| Revenue Deductions             |               |               |              |                     |                      |                         |                      |               |                    |               |                   |                      |                   |                         |  |
| Operating & Maintenance        | 7,458,448     | 8,996,043     | 6,512,570    | (17.09)%            | (1,537,594)          | 14.52 %                 | 945,878              | 30,182,593    | 36,263,707         | 30,073,332    | (16.77)%          | (6,081,114)          | .36 %             | 109,261                 |  |
| Other                          | 1,387,295     | (1,249,543)   | 1,647,570    | (211.02)%           | 2,636,838            | (15.80)%                | (260,276)            | 6,032,946     | 3,389,644          | 6,149,367     | 77.98 %           | 2,643,302            | (1.89)%           | (116,422)               |  |
| Total expenses                 | 8,845,743     | 7,746,499     | 8,160,141    | 14.19 %             | 1,099,244            | 8.40 %                  | 685,602              | 36,215,538    | 39,653,350         | 36,222,699    | (8.67)%           | (3,437,812)          | (.02)%            | (7,161)                 |  |
| Other Expense (Income)         | 5,827         | 281,554       | 109,835      | (97.93)%            | (275,727)            | (94.69)%                | (104,008)            | 647,766       | 964,353            | 1,067,113     | (32.83)%          | (316,587)            | (39.30)%          | (419,347)               |  |
| Net Income (Loss)              | \$ 3,305,748  | \$ 2,555,417  | \$ 1,961,788 | 29.36 %             | \$ 750,331           | 68.51 %                 | \$ 1,343,960         | \$ 6,565,736  | \$ 1,796,206       | \$ 2,326,863  | 265.53 %          | \$ 4,769,530         | 182.17 %          | \$ 4,238,872            |  |
| Thousands of gallons sold      | 2,362,295     | 1,826,520     | 1,902,525    | 29.33 %             | 535,775              | 24.17 %                 | 459,770              | 7,654,071     | 7,194,250          | 7,004,551     | 6.39 %            | 459,821              | 9.27 %            | 649,520                 |  |
| Number of customers            | 227,990       | 228,084       | 225,768      | (.04)%              | (94)                 | .98 %                   | 2,222                |               |                    |               |                   |                      |                   |                         |  |
| Plant Additions & Replacements | \$ 7,937,681  | \$ 12,991,492 | \$ 5,070,776 | (38.90)%            | \$ (5,053,811)       | 56.54 %                 | \$ 2,866,905         | \$ 27,307,985 | \$ 45,060,932      | \$ 21,087,734 | (39.40)%          | \$ (17,752,947)      | 29.50 %           | \$ 6,220,251            |  |

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

|  | Current Month |               |               |                     |                      |                         |                      | April Year to Date |               |                |                     |                      |                         |                      |
|--|---------------|---------------|---------------|---------------------|----------------------|-------------------------|----------------------|--------------------|---------------|----------------|---------------------|----------------------|-------------------------|----------------------|
|  | Current Month |               |               | Variance Vs. Budget |                      | Variance Vs. Prior Year |                      | April Year to Date |               |                | Variance Vs. Budget |                      | Variance Vs. Prior Year |                      |
|  | Actual        | Budget        | Prior Year    | % Over<br>(Under)   | \$/# Over<br>(Under) | % Over<br>(Under)       | \$/# Over<br>(Under) | Actual             | Budget        | Prior Year     | % Over<br>(Under)   | \$/# Over<br>(Under) | % Over<br>(Under)       | \$/# Over<br>(Under) |
| Revenues                                   |               |               |               |                     |                      |                         |                      |                    |               |                |                     |                      |                         |                      |
| Gas Sales                                  | \$ 9,738,772  | \$ 13,529,358 | \$ 12,100,994 | (28.02)%            | \$ (3,790,586)       | (19.52)%                | \$ (2,362,222)       | \$ 94,021,641      | 123,259,527   | \$ 133,311,771 | (23.72)%            | \$ (29,237,886)      | (29.47)%                | \$ (39,290,130)      |
| (Over)/under gas recovery                  | (1,920)       | -             | (815,669)     |                     | (1,920)              | (99.76)%                | 813,748              | (249,068)          | -             | (1,004,671)    |                     | (249,068)            | (75.21)%                | 755,603              |
| Infrastructure charge                      | 1,449,979     | 1,420,511     | 1,308,542     | 2.07 %              | 29,468               | 10.81 %                 | 141,437              | 5,653,903          | 5,682,584     | 5,155,820      | (.50)%              | (28,681)             | 9.66 %                  | 498,083              |
| Other                                      | 494,966       | 469,634       | 474,328       | 5.39 %              | 25,332               | 4.35 %                  | 20,638               | 1,911,163          | 2,121,005     | 2,171,729      | (9.89)%             | (209,842)            | (12.00)%                | (260,566)            |
| Total revenues, net                        | 11,681,797    | 15,419,503    | 13,068,196    | (24.24)%            | (3,737,706)          | (10.61)%                | (1,386,399)          | 101,337,639        | 131,063,116   | 139,634,648    | (22.68)%            | (29,725,477)         | (27.43)%                | (38,297,009)         |
| Less: Natural gas purchased for resale     | 3,465,516     | 7,002,289     | 5,875,033     | (50.51)%            | (3,536,773)          | (41.01)%                | (2,409,517)          | 57,540,275         | 81,671,493    | 93,325,070     | (29.55)%            | (24,131,218)         | (38.34)%                | (35,784,795)         |
| CPEP Rebates                               | -             | (223,669)     | (348,670)     |                     | 223,669              | -                       | (348,670)            | (231,584)          | (223,669)     | (348,670)      | 3.54 %              | (7,915)              | (33.58)%                | 117,086              |
| Operating revenues, net of gas cost        | 8,216,280     | 8,640,882     | 7,541,832     | (4.91)%             | (424,601)            | 8.94 %                  | 674,448              | 44,028,949         | 49,615,292    | 46,658,248     | (11.26)%            | (5,586,344)          | (5.64)%                 | (2,629,299)          |
| Revenue Deductions                         |               |               |               |                     |                      |                         |                      |                    |               |                |                     |                      |                         |                      |
| Operating & Maintenance                    | 5,448,430     | 4,968,407     | 4,355,081     | 9.66 %              | 480,023              | 25.11 %                 | 1,093,349            | 20,477,357         | 19,443,003    | 18,232,536     | 5.32 %              | 1,034,354            | 12.31 %                 | 2,244,821            |
| Other                                      | 2,065,640     | 1,820,584     | 1,815,104     | 13.46 %             | 245,056              | 13.80 %                 | 250,536              | 8,623,192          | 8,628,242     | 9,279,285      | (.06)%              | (5,050)              | (7.07)%                 | (656,094)            |
| Total operating expenses                   | 7,514,070     | 6,788,991     | 6,170,186     | 10.68 %             | 725,079              | 21.78 %                 | 1,343,884            | 29,100,549         | 28,071,245    | 27,511,821     | 3.67 %              | 1,029,304            | 5.77 %                  | 1,588,728            |
| Other expense (income)                     | (206,094)     | (65,411)      | (1,404,831)   | (215.08)%           | (140,683)            | 85.33 %                 | 1,198,738            | (1,745,677)        | (2,208,202)   | (2,644,110)    | 20.95 %             | 462,525              | (33.98)%                | 898,433              |
| Net Income (Loss)                          | \$ 908,304    | \$ 1,917,302  | \$ 2,776,478  | (52.63)%            | (1,008,998)          | (67.29)%                | (1,868,174)          | \$ 16,674,077      | \$ 23,752,249 | \$ 21,790,537  | (29.80)%            | (7,078,172)          | (23.48)%                | (5,116,460)          |
| Total Retail Sales Adjusted for Unbilled S | 1,924,495     | 2,168,978     | 2,093,672     | (11.27)%            | (244,483)            | (8.08)%                 | (169,177)            | 15,129,986         | 16,123,655    | 16,156,227     | (6.16)%             | (993,669)            | (6.35)%                 | (1,026,241)          |
| Total Transportation Sales                 | 230,095       | 219,596       | 224,486       | 4.78 %              | 10,499               | 2.50 %                  | 5,609                | 1,104,000          | 1,071,902     | 1,160,658      | 2.99 %              | 32,098               | (4.88)%                 | (56,658)             |
| Total Sales Adjusted for Unbilled Sales    | 2,154,590     | 2,388,574     | 2,318,158     | (9.80)%             | (233,984)            | (7.06)%                 | (163,568)            | 16,233,986         | 17,195,557    | 17,316,885     | (5.59)%             | (961,571)            | (6.25)%                 | (1,082,899)          |
| Heating degree days                        | 354           | 400           | 374           | (11.50)%            | (46)                 | (5.35)%                 | (20)                 | 2,975              | 3,425         | 3,383          | (13.14)%            | (450)                | (12.06)%                | (408)                |
| Number of customers                        | 241,185       | 241,971       | 239,751       | -0.32%              | (786)                | .60 %                   | 1,434                |                    |               |                |                     |                      |                         |                      |
| Plant Additions & Replacements             | \$ 12,007,260 | \$ 8,992,925  | \$ 5,915,436  | 33.52 %             | 3,014,335            | 102.98 %                | \$ 6,091,824         | \$ 27,778,044      | \$ 29,734,277 | \$ 19,127,486  | (6.58)%             | \$ (1,956,233)       | 45.23 %                 | \$ 8,650,558         |

## 2024 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

|   | Actual<br>2008 - 2023 | Actual<br>January  | Actual<br>February | Actual<br>March      | Actual<br>April    | Budget<br>May        | Budget<br>June     | Budget<br>July    | Budget<br>August   | Budget<br>September | Budget<br>October  | Budget<br>November | Budget<br>December | Projected<br>YTD ACT/EST | Projected LTD<br>Through 2022 |
|---|-----------------------|--------------------|--------------------|----------------------|--------------------|----------------------|--------------------|-------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------------|-------------------------------|
| <b>WATER</b>  |                       |                    |                    |                      |                    |                      |                    |                   |                    |                     |                    |                    |                    |                          |                               |
| Water Infrastructure Revenue                                    | \$213,621,442         | 1,468,563          | 1,542,086          | 1,522,986            | 1,561,075          | 1,537,407            | 1,541,246          | 1,543,321         | 1,545,128          | 1,546,390           | 1,543,888          | 1,542,103          | 1,542,261          | \$18,436,453             | \$232,057,895                 |
| Water Infrastructure Revenue - Commodity                        | \$53,994,600          | 675,895            | 613,946            | 645,527              | 732,542            | 799,979              | 1,473,875          | 1,957,563         | 2,131,776          | 1,854,001           | 1,436,280          | 711,952            | 671,439            | \$13,704,775             | \$67,699,375                  |
| WIR Bad Debt  | (\$70,700)            | -                  | -                  | -                    | -                  | -                    | -                  | -                 | -                  | -                   | -                  | -                  | -                  | \$0                      | (\$70,700)                    |
| <b>Expenditures</b>   |                       |                    |                    |                      |                    |                      |                    |                   |                    |                     |                    |                    |                    |                          |                               |
| WCI Mains per W-2   | \$183,223,212         | 661,391            | 1,376,995          | 3,966,433            | 2,325,511          | 2,624,323            | 2,565,557          | 2,030,947         | 1,792,985          | 1,627,301           | 1,258,101          | 1,358,101          | 1,350,941          | \$22,938,587             | \$206,161,799                 |
| Abandonments - approximate                                      | \$6,530,327           | 0                  | 29,731             | 36,539               | 185,870            | 97,596               | 84,876             | 54,968            | 52,449             | 47,238              | 40,491             | 24,282             | 24,018             | \$678,058                | \$7,208,385                   |
| Service Reconnections W-3                                       | \$41,335,326          | 110,879            | 70,407             | 330,504              | 350,369            | 510,253              | 501,196            | 498,869           | 502,957            | 498,364             | 501,634            | 501,267            | 502,701            | \$4,879,398              | \$46,214,725                  |
| Infrastructure Integrity  | \$2,329,872           | 54,360             | 55,874             | 57,598               | 55,168             | 104,249              | 102,825            | 103,739           | 102,410            | 80,939              | 82,291             | 79,058             | 85,104             | \$963,615                | \$3,293,487                   |
| Water Main Condition Assessment**                               | \$1,839,794           | 12,447             | 8,289              | 10,362               | (82,653)           | 89,167               | 89,167             | 89,167            | 89,167             | 89,167              | 89,167             | 89,167             | 89,167             | \$661,780                | \$2,501,575                   |
| <b>TOTAL EXPENDITURES</b>                                       | <b>\$235,258,532</b>  | <b>839,078</b>     | <b>1,541,295</b>   | <b>4,401,436</b>     | <b>2,834,264</b>   | <b>3,425,589</b>     | <b>3,343,621</b>   | <b>2,777,689</b>  | <b>2,539,968</b>   | <b>2,343,009</b>    | <b>1,971,684</b>   | <b>2,051,875</b>   | <b>2,051,931</b>   | <b>30,121,438</b>        | <b>265,379,970</b>            |
| <b>NET CURRENT YEAR</b>   | <b>\$32,286,810</b>   | <b>\$1,305,380</b> | <b>\$614,737</b>   | <b>(\$2,232,923)</b> | <b>(\$540,647)</b> | <b>(\$1,088,203)</b> | <b>(\$328,500)</b> | <b>\$723,195</b>  | <b>\$1,136,936</b> | <b>\$1,057,382</b>  | <b>\$1,008,484</b> | <b>\$202,180</b>   | <b>\$161,768</b>   | <b>\$2,019,790</b>       | <b>\$34,306,600</b>           |
| <b>LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)</b> | <b>32,286,810</b>     | <b>33,592,190</b>  | <b>34,206,927</b>  | <b>31,974,004</b>    | <b>31,433,357</b>  | <b>30,345,154</b>    | <b>30,016,654</b>  | <b>30,739,849</b> | <b>31,876,785</b>  | <b>32,934,167</b>   | <b>33,942,652</b>  | <b>34,144,832</b>  | <b>34,306,600</b>  |                          |                               |
| WIR Mains Installed-Qtr (Miles)*                                |                       |                    |                    | 1.60                 |                    |                      |                    |                   |                    |                     |                    |                    |                    |                          |                               |
| WIR Mains Installed-YTD (Miles)*                                | 49.36                 |                    |                    | 1.60                 |                    |                      | 1.60               |                   |                    | 1.60                |                    |                    |                    | 1.60                     |                               |
| High Risk Mains Abandoned-Qtr (Miles)*                          |                       |                    |                    | 0.20                 |                    |                      |                    |                   |                    |                     |                    |                    |                    |                          |                               |
| High Risk Mains Abandoned-YTD (Miles)*                          | 81.44                 |                    |                    | 0.20                 |                    |                      | 0.20               |                   |                    | 0.20                |                    |                    |                    | 0.20                     |                               |
| Cast Iron Miles of Main Remaining**                             | 1,116.95              |                    |                    | 1,116.75             |                    |                      | 1,116.75           |                   |                    | 1,116.75            |                    |                    |                    | 1,116.75                 |                               |

\*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

## 2024 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

| GAS  | Actual<br>2008 - 2023 | Actual<br>January   | Actual<br>February  | Actual<br>March     | Actual<br>April     | Budget<br>May       | Budget<br>June       | Budget<br>July       | Budget<br>August    | Budget<br>September | Budget<br>October    | Budget<br>November  | Budget<br>December  | Projected<br>YTD ACT/EST | Projected LTD<br>Through 2022 |
|--|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------------|-------------------------------|
| <b>Gas Infrastructure Revenue</b>  | \$206,937,209         | \$1,356,521         | \$1,431,177         | \$1,416,226         | \$1,449,979         | \$1,489,353         | \$1,413,478          | \$1,414,027          | \$1,414,958         | \$1,415,854         | \$1,419,593          | \$1,422,852         | \$1,424,718         | \$17,068,734             | \$224,005,944                 |
| <b>GIR Bad Debt</b>  | (\$157,208)           | -                   | -                   | -                   | -                   | -                   | -                    | -                    | -                   | -                   | -                    | -                   | -                   | -                        | (\$157,208)                   |
| <b>Gas Dept Bond Offering-Project Fund</b>   | \$27,227,378          | 25,826,290          | 20,999,796          | 20,433,372          | 19,527,961          | 18,599,547          | 17,264,407           | 14,813,575           | 12,384,267          | 9,917,148           | 7,516,124            | 5,123,891           | 2,624,405           | 219,376                  |                               |
| <b>Investment Earnings on Project Fund</b>   | \$1,408,158           | 104,534             | 32,252              | 76,897              | 64,629              |                     |                      |                      |                     |                     |                      |                     |                     | \$ 278,312               | \$1,686,470                   |
| <b>Expenditures</b>  |                       |                     |                     |                     |                     |                     |                      |                      |                     |                     |                      |                     |                     |                          |                               |
| GCI Mains per G-21   | \$124,843,304         | 268,232             | 174,914             | 299,445             | 613,262             | 1,260,200           | 1,260,200            | 1,260,200            | 1,260,200           | 1,260,200           | 1,260,200            | 1,260,200           | 1,259,800           | \$11,437,053             | \$136,280,356                 |
| Abandonments - approximate   | \$16,009,782          | 122                 | 34,060              | 9,228               | 22,351              | 304,208             | 304,208              | 304,208              | 304,208             | 304,208             | 304,208              | 304,208             | 304,208             | \$2,499,428              | \$18,509,210                  |
| GIR services per G-21  | \$99,426,300          | 260,615             | 654,389             | 551,197             | 328,506             | 684,740             | 684,740              | 684,740              | 684,740             | 684,740             | 684,740              | 684,740             | 687,860             | \$7,275,747              | \$106,702,047                 |
| GIR service reconnections per G-3  | \$24,804,119          | 69,707              | 118,946             | 133,172             | 371,021             | 201,684             | 180,160              | 217,970              | 151,876             | 143,084             | 250,337              | 155,881             | 117,803             | \$2,111,643              | \$26,915,763                  |
| Regulator Stations Infrastructure per G-21   | \$691,231             | -                   | -                   | -                   | -                   | -                   | -                    | -                    | -                   | -                   | -                    | -                   | -                   | \$0                      | \$691,231                     |
| <b>TOTAL EXPENDITURES</b>  | <b>\$265,774,735</b>  | <b>598,676</b>      | <b>982,309</b>      | <b>993,043</b>      | <b>1,335,140</b>    | <b>2,450,832</b>    | <b>2,429,309</b>     | <b>2,467,118</b>     | <b>2,401,025</b>    | <b>2,392,233</b>    | <b>2,499,486</b>     | <b>2,405,029</b>    | <b>2,369,671</b>    | <b>\$23,323,870</b>      | <b>\$289,098,606</b>          |
| <b>NET CURRENT YEAR</b>  | <b>(\$58,994,734)</b> | <b>\$757,845</b>    | <b>\$448,868</b>    | <b>\$423,184</b>    | <b>\$114,839</b>    | <b>(\$961,479)</b>  | <b>(\$1,015,831)</b> | <b>(\$1,053,091)</b> | <b>(\$986,067)</b>  | <b>(\$976,379)</b>  | <b>(\$1,079,893)</b> | <b>(\$982,178)</b>  | <b>(\$944,954)</b>  | <b>(\$6,255,136)</b>     | <b>(\$65,249,870)</b>         |
| <b>LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)</b>           | <b>(58,994,734)</b>   | <b>(58,236,889)</b> | <b>(57,788,021)</b> | <b>(57,364,838)</b> | <b>(57,249,998)</b> | <b>(58,211,478)</b> | <b>(59,227,309)</b>  | <b>(60,280,400)</b>  | <b>(61,266,467)</b> | <b>(62,242,845)</b> | <b>(63,322,738)</b>  | <b>(64,304,916)</b> | <b>(65,249,870)</b> |                          |                               |
| <b>GIR Capital Expenditures Funded by Bond</b>                                       | <b>68,956,528</b>     | <b>4,931,027</b>    | <b>598,676</b>      | <b>982,309</b>      | <b>993,043</b>      | <b>1,335,140</b>    | <b>2,450,832</b>     | <b>2,429,309</b>     | <b>2,467,118</b>    | <b>2,401,025</b>    | <b>2,392,233</b>     | <b>2,499,486</b>    | <b>2,405,029</b>    | <b>25,885,226</b>        |                               |
| <b>Total Funded By Bond (includes E through I above)</b>                             | <b>\$68,956,528</b>   | <b>4,931,027</b>    | <b>598,676</b>      | <b>982,309</b>      | <b>993,043</b>      | <b>1,335,140</b>    | <b>2,450,832</b>     | <b>2,429,309</b>     | <b>2,467,118</b>    | <b>2,401,025</b>    | <b>2,392,233</b>     | <b>2,499,486</b>    | <b>2,405,029</b>    | <b>25,885,226</b>        | <b>\$94,841,754</b>           |
| <b>Transfer to 2018 Bond Sinking Fund for Bond Interest &amp; Principal Payments</b> | <b>\$11,972,455</b>   | <b>187,760</b>      | <b>188,077</b>      | <b>188,564</b>      | <b>188,860</b>      | <b>187,307</b>      | <b>187,307</b>       | <b>187,307</b>       | <b>187,307</b>      | <b>187,307</b>      | <b>187,307</b>       | <b>187,307</b>      | <b>187,307</b>      | <b>\$2,251,713</b>       | <b>\$14,224,168</b>           |
| <b>Transfer to 2022 Bond Sinking Fund for Bond Interest &amp; Principal Payments</b> | <b>\$6,718,803</b>    | <b>311,822</b>      | <b>312,351</b>      | <b>313,157</b>      | <b>313,650</b>      | <b>311,120</b>      | <b>311,120</b>       | <b>311,120</b>       | <b>311,120</b>      | <b>311,120</b>      | <b>311,120</b>       | <b>311,120</b>      | <b>311,120</b>      | <b>\$3,739,943</b>       | <b>\$10,458,746</b>           |
| <b>LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)</b>          | <b>(8,729,463)</b>    | <b>(3,540,174)</b>  | <b>(2,993,058)</b>  | <b>(2,089,286)</b>  | <b>(1,483,914)</b>  | <b>(1,608,680)</b>  | <b>(672,106)</b>     | <b>205,684</b>       | <b>1,188,309</b>    | <b>2,114,528</b>    | <b>2,928,440</b>     | <b>3,947,321</b>    | <b>4,908,970</b>    |                          | <b>4,908,970</b>              |
| <b>GIR Mains Installed-Qtr (Miles)*</b>  |                       |                     |                     | 1.50                |                     |                     |                      |                      |                     |                     |                      |                     |                     |                          |                               |
| <b>GIR Mains Installed-YTD (Miles)*</b>  | 77.88                 |                     |                     | 1.50                |                     |                     | 1.50                 |                      |                     | 1.50                |                      |                     |                     | 1.50                     |                               |
| <b>Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-Qtr (Miles)*</b>   |                       |                     |                     | 3.40                |                     |                     |                      |                      |                     |                     |                      |                     |                     |                          |                               |
| <b>Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-YTD</b>            | 108.52                |                     |                     | 3.40                |                     |                     | 3.40                 |                      |                     | 3.40                |                      |                     |                     | 3.40                     |                               |
| <b>Cast Iron Miles of Main Remaining**</b>   | 135.26                |                     |                     | 131.86              |                     |                     | 131.86               |                      |                     | 131.86              |                      |                     |                     | 131.86                   |                               |

\*Abandonments will lag behind the installed gas main mileage as we wait for service reconnects 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 FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

**A-12a  
APRIL 2024**

|  | Month of April      |                     |                     | Four Months Ending April |                      |                      |
|--|---------------------|---------------------|---------------------|--------------------------|----------------------|----------------------|
|  | 2024<br>Actual      | 2024<br>Budget      | 2023<br>Actual      | 2024<br>Actual           | 2024<br>Budget       | 2023<br>Actual       |
| President's Office                                 | \$ 181,443          | \$ 184,072          | \$ 171,402          | \$ 651,425               | \$ 837,184           | \$ 591,441           |
| Top level reductions                               | 0                   | (238,731)           | 0                   | 0                        | (910,468)            | 0                    |
|  | <u>181,443</u>      | <u>(54,659)</u>     | <u>171,402</u>      | <u>651,425</u>           | <u>(73,284)</u>      | <u>591,441</u>       |
| Law  | 92,230              | 93,894              | 94,127              | 368,605                  | 366,446              | 350,523              |
| Human Resources - Vice President - Savine          | 122,526             | 114,508             | 92,103              | 458,857                  | 441,238              | 366,386              |
| Senior Vice President - Mendenhall                 | 214,756             | 208,402             | 186,230             | 827,462                  | 807,683              | 716,909              |
| Safety, Security & Locating                        | 417,472             | 473,929             | 352,825             | 1,340,821                | 1,589,189            | 1,232,641            |
| Vice President - Hunter                            | 417,472             | 473,929             | 352,825             | 1,340,821                | 1,589,189            | 1,232,641            |
| Purchasing   | 66,444              | 72,148              | 64,045              | 245,605                  | 266,209              | 244,139              |
| Meter Services                                     | 238,045             | 248,059             | 196,118             | 885,068                  | 949,112              | 780,641              |
| Stores   | 109,724             | 102,014             | 87,349              | 416,731                  | 392,724              | 352,024              |
| Facilities Management                              | 95,361              | 91,520              | 76,828              | 361,548                  | 356,118              | 317,941              |
| Vice President - Zellars                           | 509,574             | 513,741             | 424,340             | 1,908,952                | 1,964,163            | 1,694,745            |
| Field Service Administration                       | 188,797             | 216,984             | 183,849             | 720,239                  | 839,306              | 722,103              |
| Field Services                                     | 783,270             | 835,167             | 692,172             | 3,122,699                | 3,198,666            | 2,718,178            |
| Transportation                                     | 106,406             | 126,313             | 101,871             | 441,338                  | 478,668              | 391,016              |
| Transportation Office                              | 76,110              | 84,770              | 69,698              | 294,518                  | 328,527              | 280,414              |
| Vice President - Hall                              | 1,154,583           | 1,263,234           | 1,047,590           | 4,578,794                | 4,845,168            | 4,111,711            |
| Senior Vice President - Ausdemore                  | 2,081,629           | 2,250,904           | 1,824,755           | 7,828,567                | 8,398,521            | 7,039,097            |
| Information Technology - Vice President - Pappalil | 547,268             | 575,600             | 483,597             | 2,059,938                | 2,121,684            | 1,887,752            |
| Business Development                               | 111,376             | 125,688             | 102,579             | 446,048                  | 489,518              | 404,986              |
| Corporate Communications                           | 69,706              | 76,259              | 61,574              | 276,724                  | 295,620              | 236,113              |
| Customer Service Administration                    | 33,693              | 32,805              | 31,746              | 131,182                  | 128,003              | 123,202              |
| Customer Service                                   | 325,538             | 322,404             | 205,258             | 1,239,568                | 1,246,476            | 903,241              |
| Customer Accounting                                | 197,560             | 212,092             | 175,439             | 789,891                  | 815,065              | 672,804              |
| Branch Delivery                                    | -                   | -                   | 64,447              | -                        | -                    | 277,427              |
| Customer Service                                   | 556,791             | 567,301             | 476,890             | 2,160,641                | 2,189,544            | 1,976,674            |
| Vice President - Mueller                           | 737,873             | 769,248             | 641,043             | 2,883,413                | 2,974,682            | 2,617,773            |
| Senior Vice President - Lobsiger                   | 1,285,141           | 1,344,848           | 1,124,640           | 4,943,351                | 5,096,366            | 4,505,525            |
| Rates  | 24,011              | 23,431              | 22,435              | 95,879                   | 90,954               | 87,440               |
| Accounting   | 152,854             | 171,068             | 135,984             | 600,687                  | 630,726              | 564,850              |
| Senior Vice President - Myers                      | 176,865             | 194,499             | 158,419             | 696,566                  | 721,680              | 652,290              |
| Gas Operations                                     | 60,202              | 58,877              | 55,000              | 235,090                  | 225,848              | 210,008              |
| Gas Production                                     | 173,015             | 178,851             | 170,477             | 739,417                  | 710,955              | 695,568              |
| Gas Systems Control                                | 44,883              | 58,917              | 50,314              | 186,204                  | 219,887              | 201,849              |
| Gas Distribution                                   | 136,619             | 136,551             | 121,265             | 502,616                  | 521,809              | 478,034              |
| Vice President - Knight                            | 414,719             | 433,196             | 397,056             | 1,663,327                | 1,678,499            | 1,585,459            |
| Water Operations                                   | 29,111              | 42,896              | 20,559              | 175,232                  | 167,347              | 91,287               |
| Water Pumping - Florence                           | 265,643             | 262,464             | 220,770             | 1,081,062                | 1,026,876            | 883,289              |
| Maintenance  | 235,637             | 245,620             | 213,435             | 917,475                  | 944,373              | 864,262              |
| Water Distribution                                 | 316,445             | 347,605             | 284,651             | 1,147,814                | 1,266,124            | 1,044,204            |
| Platte South                                       | 109,009             | 109,272             | 98,488              | 425,498                  | 422,245              | 427,633              |
| Platte West  | 119,330             | 135,209             | 108,076             | 457,535                  | 541,216              | 490,819              |
| Water Quality                                      | 78,286              | 84,110              | 74,152              | 309,802                  | 326,235              | 277,170              |
| Vice President - Melville                          | 1,153,461           | 1,227,176           | 1,020,131           | 4,514,418                | 4,694,415            | 4,078,664            |
| Infrastructure Integrity                           | 113,478             | 130,281             | 97,371              | 435,175                  | 504,501              | 358,252              |
| Engineering Administration                         | 50,443              | 77,204              | 63,138              | 212,082                  | 299,329              | 224,456              |
| Plant Engineering                                  | 233,893             | 253,574             | 219,118             | 901,054                  | 925,985              | 829,129              |
| Engineering Design                                 | 259,222             | 272,320             | 224,005             | 1,008,472                | 1,063,325            | 919,279              |
| Vice President - Niiya                             | 657,036             | 733,379             | 603,632             | 2,556,783                | 2,793,140            | 2,331,116            |
| Construction                                       | 1,376,831           | 1,381,636           | 1,223,715           | 5,410,026                | 5,323,100            | 4,976,280            |
| Vice President - Schovanec                         | 1,376,831           | 1,381,636           | 1,223,715           | 5,410,026                | 5,323,100            | 4,976,280            |
| Senior Vice President - Minor                      | 3,602,047           | 3,775,387           | 3,244,534           | 14,144,554               | 14,489,154           | 12,971,519           |
| Total Payroll                                      | <u>\$ 7,541,881</u> | <u>\$ 7,719,381</u> | <u>\$ 6,709,980</u> | <u>\$ 29,091,925</u>     | <u>\$ 29,440,120</u> | <u>\$ 26,476,781</u> |

**METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

**A-12b  
APRIL 2024**

|  | 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                   | -         | -            | 8                 | -         | -            |
| Top level reductions                               | -                   | -         | -            | 0                   | -         | -            | -                 | -         | -            |
|  | 6                   | -         | -            | 6                   | -         | -            | 8                 | -         | -            |
| Law  | 9                   | -         | 1            | 9                   | -         | 1            | 10                | -         | -            |
| Human Resources - Vice President - Savine          | 13                  | 1         | -            | 13                  | 1         | -            | 11                | 1         | -            |
| Senior Vice President - Mendenhall                 | 22                  | 1         | 1            | 22                  | 1         | 1            | 21                | 1         | -            |
| Safety, Security & Locating                        | 42                  | -         | -            | 42                  | -         | 1            | 35                | -         | 1            |
| Vice President - Hunter                            | 42                  | -         | -            | 42                  | -         | 1            | 35                | -         | 1            |
| Purchasing   | 7                   | -         | -            | 7                   | -         | 1            | 7                 | -         | -            |
| Meter Services                                     | 35                  | -         | -            | 37                  | -         | -            | 36                | -         | -            |
| Stores   | 14                  | -         | -            | 14                  | -         | -            | 14                | -         | -            |
| Facilities Management                              | 11                  | 1         | -            | 11                  | 1         | -            | 11                | -         | -            |
| Vice President - Zellars                           | 67                  | 1         | -            | 69                  | 1         | 1            | 68                | -         | -            |
| Field Service Administration                       | 24                  | -         | -            | 26                  | -         | -            | 24                | -         | -            |
| Field Services                                     | 93                  | -         | -            | 102                 | -         | -            | 92                | -         | -            |
| Transportation                                     | 17                  | -         | -            | 19                  | -         | 1            | 19                | -         | -            |
| Transportation Office                              | 9                   | -         | -            | 10                  | -         | -            | 9                 | -         | -            |
| Vice President - Hall                              | 143                 | -         | -            | 157                 | -         | 1            | 144               | -         | -            |
| Senior Vice President - Ausdemore                  | 252                 | 1         | -            | 268                 | 1         | 3            | 247               | -         | 1            |
| Information Technology - Vice President - Pappalil | 51                  | -         | 3            | 54                  | -         | 3            | 48                | -         | 1            |
| Business Development                               | 15                  | -         | 1            | 16                  | -         | 1            | 15                | -         | 1            |
| Corporate Communications                           | 5                   | -         | 2            | 6                   | -         | 3            | 6                 | -         | 1            |
| Customer Service Administration                    | 3                   | -         | -            | 3                   | -         | -            | 3                 | -         | -            |
| Customer Service                                   | 74                  | 1         | -            | 55                  | -         | -            | 40                | -         | -            |
| Customer Accounting                                | 10                  | -         | -            | 32                  | 1         | 1            | 29                | 1         | -            |
| Branch Delivery                                    | -                   | -         | -            | -                   | -         | -            | 12                | -         | -            |
| Customer Service                                   | 87                  | 1         | -            | 90                  | 1         | 1            | 84                | 1         | -            |
| Vice President - Mueller                           | 107                 | 1         | 3            | 112                 | 1         | 5            | 105               | 1         | 2            |
| Senior Vice President - Lobsiger                   | 158                 | 1         | 6            | 166                 | 1         | 8            | 153               | 1         | 3            |
| Rates  | 2                   | -         | -            | 2                   | -         | -            | 2                 | -         | -            |
| Accounting   | 17                  | -         | -            | 18                  | -         | 1            | 16                | -         | 1            |
| Senior Vice President - Myers                      | 19                  | -         | -            | 20                  | -         | 1            | 18                | -         | 1            |
| Gas Operations                                     | 4                   | -         | -            | 4                   | -         | -            | 4                 | -         | -            |
| Gas Production                                     | 16                  | -         | -            | 18                  | -         | -            | 19                | -         | -            |
| Gas Systems Control                                | 6                   | -         | -            | 7                   | -         | -            | 6                 | -         | -            |
| Gas Distribution                                   | 15                  | -         | -            | 15                  | -         | -            | 15                | -         | -            |
| Vice President - Knight                            | 41                  | -         | -            | 44                  | -         | -            | 44                | -         | -            |
| Water Operations                                   | 2                   | -         | -            | 3                   | -         | -            | 2                 | -         | -            |
| Water Pumping - Florence                           | 33                  | -         | -            | 33                  | -         | -            | 31                | -         | -            |
| Maintenance  | 28                  | -         | -            | 29                  | -         | -            | 29                | -         | -            |
| Water Distribution                                 | 39                  | -         | -            | 40                  | -         | -            | 39                | -         | -            |
| Platte South                                       | 13                  | 1         | -            | 13                  | 1         | -            | 13                | 1         | -            |
| Platte West  | 16                  | 1         | -            | 17                  | 1         | -            | 14                | 1         | -            |
| Water Quality                                      | 9                   | -         | -            | 9                   | -         | 1            | 9                 | -         | -            |
| Vice President - Melville                          | 140                 | 2         | -            | 144                 | 2         | 1            | 137               | 2         | -            |
| Infrastructure Integrity                           | 14                  | -         | 3            | 16                  | -         | 3            | 12                | -         | 2            |
| Engineering Administration                         | 5                   | -         | -            | 6                   | -         | -            | 5                 | -         | -            |
| Plant Engineering                                  | 27                  | -         | 1            | 29                  | -         | 1            | 26                | -         | -            |
| Engineering Design                                 | 34                  | -         | -            | 35                  | -         | 1            | 30                | -         | 1            |
| Vice President - Niiya                             | 80                  | -         | 4            | 86                  | -         | 5            | 73                | -         | 3            |
| Construction                                       | 171                 | -         | -            | 175                 | -         | -            | 176               | -         | -            |
| Vice President - Schovanec                         | 171                 | -         | -            | 175                 | -         | -            | 176               | -         | -            |
| Senior Vice President - Minor                      | 432                 | 2         | 4            | 449                 | 2         | 6            | 430               | 2         | 3            |
| Total Employees                                    | 889                 | 5         | 11           | 931                 | 5         | 19           | 877               | 4         | 8            |

**METROPOLITAN UTILITIES DISTRICT  
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

**A-12b  
APRIL 2024**

|   | 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                   | -         | -            | 8                 | -         | -            |
| Top level reductions                              | -                   | -         | -            | -                   | -         | -            | -                 | -         | -            |
|   | 6                   | -         | -            | 6                   | -         | -            | 8                 | -         | -            |
| Law   | 9                   | -         | -            | 9                   | -         | -            | 10                | -         | -            |
| Human Resources - Vice President - Savine         | 11                  | -         | -            | 11                  | -         | -            | 10                | -         | -            |
| Senior Vice President - Mendenhall                | 20                  | -         | -            | 20                  | -         | -            | 20                | -         | -            |
| Safety, Security & Locating                       | 13                  | -         | -            | 13                  | -         | -            | 13                | -         | -            |
| Vice President - Hunter                           | 13                  | -         | -            | 13                  | -         | -            | 13                | -         | -            |
| Purchasing  | 7                   | -         | -            | 7                   | -         | -            | 7                 | -         | -            |
| Meter Services                                    | 3                   | -         | -            | 3                   | -         | -            | 3                 | -         | -            |
| Stores  | 2                   | -         | -            | 2                   | -         | -            | 2                 | -         | -            |
| Facilities Management                             | 5                   | -         | -            | 5                   | -         | -            | 5                 | -         | -            |
| Vice President - Zellars                          | 17                  | -         | -            | 17                  | -         | -            | 17                | -         | -            |
| Field Service Administration                      | 7                   | -         | -            | 8                   | -         | -            | 8                 | -         | -            |
| Field Services                                    | -                   | -         | -            | -                   | -         | -            | -                 | -         | -            |
| Transportation                                    | -                   | -         | -            | -                   | -         | -            | -                 | -         | -            |
| Transportation Office                             | 3                   | -         | -            | 4                   | -         | -            | 3                 | -         | -            |
| Vice President - Hall                             | 10                  | -         | -            | 12                  | -         | -            | 11                | -         | -            |
| Senior Vice President - Ausdemore                 | 40                  | -         | -            | 42                  | -         | -            | 41                | -         | -            |
| Information Technology - Vice President - Pappail | 51                  | -         | -            | 54                  | -         | -            | 48                | -         | -            |
| Business Development                              | 8                   | -         | -            | 9                   | -         | -            | 8                 | -         | -            |
| Corporate Communications                          | 5                   | -         | -            | 6                   | -         | -            | 6                 | -         | -            |
| Customer Service Administration                   | 3                   | -         | -            | 3                   | -         | -            | 3                 | -         | -            |
| Customer Service                                  | 10                  | -         | -            | 7                   | -         | -            | 5                 | -         | -            |
| Customer Accounting                               | 1                   | -         | -            | 3                   | -         | -            | 3                 | -         | -            |
| Branch Delivery                                   | -                   | -         | -            | -                   | -         | -            | 1                 | -         | -            |
| Customer Service                                  | 14                  | -         | -            | 13                  | -         | -            | 12                | -         | -            |
| Vice President - Mueller                          | 27                  | -         | -            | 28                  | -         | -            | 26                | -         | -            |
| Senior Vice President - Lobsiger                  | 78                  | -         | -            | 82                  | -         | -            | 74                | -         | -            |
| Rates   | 2                   | -         | -            | 2                   | -         | -            | 2                 | -         | -            |
| Accounting  | 11                  | -         | -            | 12                  | -         | -            | 10                | -         | -            |
| Senior Vice President - Myers                     | 13                  | -         | -            | 14                  | -         | -            | 12                | -         | -            |
| Gas Operations                                    | 4                   | -         | -            | 4                   | -         | -            | 4                 | -         | -            |
| Gas Production                                    | 3                   | -         | -            | 3                   | -         | -            | 3                 | -         | -            |
| Gas Systems Control                               | 6                   | -         | -            | 7                   | -         | -            | 6                 | -         | -            |
| Gas Distribution                                  | 2                   | -         | -            | 2                   | -         | -            | 2                 | -         | -            |
| Vice President - Knight                           | 15                  | -         | -            | 16                  | -         | -            | 15                | -         | -            |
| Water Operations                                  | 2                   | -         | -            | 3                   | -         | -            | 2                 | -         | -            |
| Water Pumping - Florence                          | 9                   | -         | -            | 9                   | -         | -            | 7                 | -         | -            |
| Maintenance                                       | 3                   | -         | -            | 3                   | -         | -            | 3                 | -         | -            |
| Water Distribution                                | 5                   | -         | -            | 4                   | -         | -            | 4                 | -         | -            |
| Platte South                                      | 2                   | -         | -            | 2                   | -         | -            | 3                 | -         | -            |
| Platte West                                       | 2                   | -         | -            | 2                   | -         | -            | 2                 | -         | -            |
| Water Quality                                     | 8                   | -         | -            | 8                   | -         | -            | 8                 | -         | -            |
| Vice President - Melville                         | 31                  | -         | -            | 31                  | -         | -            | 29                | -         | -            |
| Infrastructure Integrity                          | 4                   | -         | -            | 6                   | -         | -            | 3                 | -         | -            |
| Engineering Administration                        | 5                   | -         | -            | 6                   | -         | -            | 5                 | -         | -            |
| Plant Engineering                                 | 27                  | -         | -            | 29                  | -         | -            | 26                | -         | -            |
| Engineering Design                                | 19                  | -         | -            | 20                  | -         | -            | 17                | -         | -            |
| Vice President - Niiya                            | 55                  | -         | -            | 61                  | -         | -            | 51                | -         | -            |
| Construction                                      | 19                  | -         | -            | 20                  | -         | -            | 20                | -         | -            |
| Vice President - Schovanec                        | 19                  | -         | -            | 20                  | -         | -            | 20                | -         | -            |
| Senior Vice President - Minor                     | 120                 | -         | -            | 128                 | -         | -            | 115               | -         | -            |
| Total Employees                                   | 277                 | -         | -            | 292                 | -         | -            | 270               | -         | -            |

**METROPOLITAN UTILITIES DISTRICT  
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

**A-12b  
APRIL 2024**

|  | Current Year Actual |           |              | Current Year Budget |           |              | Prior Year Actual |           |              |
|--|---------------------|-----------|--------------|---------------------|-----------|--------------|-------------------|-----------|--------------|
|  | Full Time           | Part Time | Summer/Temp. | Full Time           | Part Time | Summer/Temp. | Full Time         | Part Time | Summer/Temp. |
| President's Office                                 | -                   | -         | -            | -                   | -         | -            | -                 | -         | -            |
| Top level reductions                               | -                   | -         | -            | 0                   | -         | -            | -                 | -         | -            |
| Law  | -                   | -         | 1            | -                   | -         | 1            | -                 | -         | -            |
| Human Resources - Vice President - Savine          | 2                   | 1         | -            | 2                   | 1         | -            | 1                 | 1         | -            |
| Senior Vice President - Mendenhall                 | 2                   | 1         | 1            | 2                   | 1         | 1            | 1                 | 1         | -            |
| Safety, Security & Locating                        | 29                  | -         | -            | 29                  | -         | 1            | 22                | -         | 1            |
| Vice President - Hunter                            | 29                  | -         | -            | 29                  | -         | 1            | 22                | -         | 1            |
| Purchasing   | -                   | -         | -            | -                   | -         | 1            | -                 | -         | -            |
| Meter Services                                     | 32                  | -         | -            | 34                  | -         | -            | 33                | -         | -            |
| Stores   | 12                  | -         | -            | 12                  | -         | -            | 12                | -         | -            |
| Facilities Management                              | 6                   | 1         | -            | 6                   | 1         | -            | 6                 | -         | -            |
| Vice President - Zellars                           | 50                  | 1         | -            | 52                  | 1         | 1            | 51                | -         | -            |
| Field Service Administration                       | 17                  | -         | -            | 18                  | -         | -            | 16                | -         | -            |
| Field Services                                     | 93                  | -         | -            | 102                 | -         | -            | 92                | -         | -            |
| Transportation                                     | 17                  | -         | -            | 19                  | -         | 1            | 19                | -         | -            |
| Transportation Office                              | 6                   | -         | -            | 6                   | -         | -            | 6                 | -         | -            |
| Vice President - Hall                              | 133                 | -         | -            | 145                 | -         | 1            | 133               | -         | -            |
| Senior Vice President - Ausdemore                  | 212                 | 1         | -            | 226                 | 1         | 3            | 206               | -         | 1            |
| Information Technology - Vice President - Pappalil | -                   | -         | 3            | -                   | -         | 3            | -                 | -         | 1            |
| Business Development                               | 7                   | -         | 1            | 7                   | -         | 1            | 7                 | -         | 1            |
| Corporate Communications                           | -                   | -         | 2            | -                   | -         | 3            | -                 | -         | 1            |
| Customer Service Administration                    | -                   | -         | -            | -                   | -         | -            | -                 | -         | -            |
| Customer Service                                   | 64                  | 1         | -            | 48                  | -         | -            | 35                | -         | -            |
| Customer Accounting                                | 9                   | -         | -            | 29                  | 1         | 1            | 26                | 1         | -            |
| Branch Delivery                                    | -                   | -         | -            | -                   | -         | -            | 11                | -         | -            |
| Customer Service                                   | 73                  | 1         | -            | 77                  | 1         | 1            | 72                | 1         | -            |
| Vice President - Mueller                           | 80                  | 1         | 3            | 84                  | 1         | 5            | 79                | 1         | 2            |
| Senior Vice President - Lobsiger                   | 80                  | 1         | 6            | 84                  | 1         | 8            | 79                | 1         | 3            |
| Rates  | -                   | -         | -            | -                   | -         | -            | -                 | -         | -            |
| Accounting   | 6                   | -         | -            | 6                   | -         | 1            | 6                 | -         | 1            |
| Senior Vice President - Myers                      | 6                   | -         | -            | 6                   | -         | 1            | 6                 | -         | 1            |
| Gas Operations                                     | -                   | -         | -            | -                   | -         | -            | -                 | -         | -            |
| Gas Production                                     | 13                  | -         | -            | 15                  | -         | -            | 16                | -         | -            |
| Gas Systems Control                                | -                   | -         | -            | -                   | -         | -            | -                 | -         | -            |
| Gas Distribution                                   | 13                  | -         | -            | 13                  | -         | -            | 13                | -         | -            |
| Vice President - Knight                            | 26                  | -         | -            | 28                  | -         | -            | 29                | -         | -            |
| Water Operations                                   | -                   | -         | -            | -                   | -         | -            | -                 | -         | -            |
| Water Pumping - Florence                           | 24                  | -         | -            | 24                  | -         | -            | 24                | -         | -            |
| Maintenance  | 25                  | -         | -            | 26                  | -         | -            | 26                | -         | -            |
| Water Distribution                                 | 34                  | -         | -            | 36                  | -         | -            | 35                | -         | -            |
| Platte South                                       | 11                  | 1         | -            | 11                  | 1         | -            | 10                | 1         | -            |
| Platte West  | 14                  | 1         | -            | 15                  | 1         | -            | 12                | 1         | -            |
| Water Quality                                      | 1                   | -         | -            | 1                   | -         | 1            | 1                 | -         | -            |
| Vice President - Melville                          | 109                 | 2         | -            | 113                 | 2         | 1            | 108               | 2         | -            |
| Infrastructure Integrity                           | 10                  | -         | 3            | 10                  | -         | 3            | 9                 | -         | 2            |
| Engineering Administration                         | -                   | -         | -            | -                   | -         | -            | -                 | -         | -            |
| Plant Engineering                                  | -                   | -         | 1            | -                   | -         | 1            | -                 | -         | -            |
| Engineering Design                                 | 15                  | -         | -            | 15                  | -         | 1            | 13                | -         | 1            |
| Vice President - Niiya                             | 25                  | -         | 4            | 25                  | -         | 5            | 22                | -         | 3            |
| Construction                                       | 152                 | -         | -            | 155                 | -         | -            | 156               | -         | -            |
| Vice President - Schovanec                         | 152                 | -         | -            | 155                 | -         | -            | 156               | -         | -            |
| Senior Vice President - Minor                      | 312                 | 2         | 4            | 321                 | 2         | 6            | 315               | 2         | 3            |
| <b>Total Employees</b>                             | <b>612</b>          | <b>5</b>  | <b>11</b>    | <b>639</b>          | <b>5</b>  | <b>19</b>    | <b>607</b>        | <b>4</b>  | <b>8</b>     |

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

**A-12c  
APRIL 2024**

|  | Month of April |                |                | Four Months Ending April |                 |                 |
|--|----------------|----------------|----------------|--------------------------|-----------------|-----------------|
|  | 2024           | 2024           | 2023           | 2024                     | 2024            | 2023            |
|  | Actual         | Budget         | Actual         | Actual                   | Budget          | Actual          |
| President's Office                                 | 0.0            | -              | 0.0            | 0.0                      | -               | 0.0             |
| Top level reductions                               | 0.0            | -              | 0.0            | 0.0                      | -               | 0.0             |
| Law  | 10.5           | 15.0           | 18.5           | 55.0                     | 60.0            | 74.0            |
| Human Resources - Vice President - Savine          | 1.0            | 10.0           | 0.5            | 2.5                      | 45.0            | 1.0             |
| Senior Vice President - Mendenhall                 | 11.5           | 25.0           | 19.0           | 57.5                     | 105.0           | 75.0            |
| Safety, Security & Locating                        | 1,858.0        | 2,502.0        | 1,668.0        | 3,367.5                  | 6,534.0         | 4,355.5         |
| Vice President - Hunter                            | 1,858.0        | 2,502.0        | 1,668.0        | 3,367.5                  | 6,534.0         | 4,355.5         |
| Purchasing   | 0.0            | -              | 0.0            | 0.0                      | -               | 0.0             |
| Meter Services                                     | 4.0            | 2.0            | 18.0           | 28.5                     | 9.0             | 117.5           |
| Stores   | 90.0           | 20.0           | 25.5           | 229.0                    | 80.0            | 96.0            |
| Facilities Management                              | 57.0           | 45.0           | 15.0           | 295.0                    | 200.0           | 253.0           |
| Vice President - Zellars                           | 151.0          | 67.0           | 58.5           | 552.5                    | 289.0           | 466.5           |
| Field Service Administration                       | 154.5          | 250.0          | 199.5          | 837.0                    | 975.0           | 794.0           |
| Field Services                                     | 1,235.0        | 1,125.0        | 1,353.5        | 4,810.5                  | 4,675.0         | 4,930.0         |
| Transportation                                     | 68.0           | 40.0           | 28.0           | 321.0                    | 175.0           | 165.0           |
| Transportation Office                              | 71.5           | 70.0           | 54.5           | 263.5                    | 280.0           | 288.0           |
| Vice President - Hall                              | 1,529.0        | 1,485.0        | 1,635.5        | 6,232.0                  | 6,105.0         | 6,177.0         |
| Senior Vice President - Ausdemore                  | 3,538.0        | 4,054.0        | 3,362.0        | 10,152.0                 | 12,928.0        | 10,999.0        |
| Information Technology - Vice President - Pappalil | 28.0           | 15.0           | 16.0           | 103.5                    | 47.0            | 105.5           |
| Business Development                               | 0.5            | 2.00           | 2.0            | (2.5)                    | 28.00           | 25.0            |
| Corporate Communications                           | 0.0            | -              | 0.0            | 2.5                      | -               | 0.0             |
| Customer Service Administration                    | 0.0            | -              | 0.0            | 0.0                      | -               | 0.0             |
| Customer Service                                   | 98.5           | 30.0           | 274.0          | 431.5                    | 215.0           | 1,269.0         |
| Customer Accounting                                | 71.0           | 25.0           | 78.5           | 73.0                     | 60.0            | 101.0           |
| Branch Delivery                                    | 0.0            | 0.0            | 3.0            | 0.0                      | 0.0             | 39.5            |
| Customer Service                                   | 169.5          | 55.0           | 355.5          | 504.5                    | 275.0           | 1,409.5         |
| Vice President - Mueller                           | 170.0          | 57.0           | 357.5          | 504.5                    | 303.0           | 1,434.5         |
| Senior Vice President - Lobsiger                   | 198.0          | 72.0           | 373.5          | 608.0                    | 350.0           | 1,540.0         |
| Rates  | 0.0            | -              | 0.0            | 0.0                      | -               | 0.0             |
| Accounting   | 13.5           | -              | 0.0            | 39.0                     | -               | 5.0             |
| Senior Vice President - Myers                      | 13.5           | -              | 0.0            | 39.0                     | -               | 5.0             |
| Gas Operations                                     | 0.0            | -              | 0.0            | 0.0                      | -               | 0.0             |
| Gas Production                                     | 222.0          | 250.0          | 269.5          | 1,508.0                  | 935.0           | 832.5           |
| Gas Systems Control                                | 25.5           | 8.0            | 0.0            | 72.5                     | 32.0            | 36.0            |
| Gas Distribution                                   | 177.5          | 80.0           | 72.0           | 428.0                    | 325.0           | 299.0           |
| Vice President - Knight                            | 425.0          | 338.0          | 341.5          | 2,008.5                  | 1,292.0         | 1,167.5         |
| Water Operations                                   | 0.0            | -              | 0.0            | 0.0                      | -               | 0.0             |
| Water Pumping - Florence                           | 169.5          | 120.0          | 60.0           | 467.5                    | 400.0           | 452.5           |
| Maintenance  | 142.5          | 110.0          | 54.5           | 613.5                    | 440.0           | 364.0           |
| Water Distribution                                 | 678.5          | 1,200.0        | 1,239.0        | 1,934.0                  | 3,500.0         | 3,582.0         |
| Platte South                                       | 13.0           | 50.0           | 42.5           | 127.0                    | 95.0            | 65.5            |
| Platte West  | 63.5           | 40.0           | 42.0           | 319.5                    | 380.0           | 414.5           |
| Water Quality                                      | 26.0           | 20.0           | 16.0           | 65.5                     | 64.0            | 60.0            |
| Vice President - Melville                          | 1,093.0        | 1,540.0        | 1,454.0        | 3,527.0                  | 4,879.0         | 4,938.5         |
| Infrastructure Integrity                           | 59.5           | 15.0           | 18.0           | 139.0                    | 60.0            | 61.5            |
| Engineering Administration                         | 0.0            | -              | 0.0            | 0.0                      | -               | 0.0             |
| Plant Engineering                                  | 60.0           | 175.0          | 126.0          | 89.5                     | 375.0           | 236.0           |
| Engineering Design                                 | 37.5           | 85.0           | 83.5           | 221.5                    | 595.0           | 594.5           |
| Vice President - Niiya                             | 157.0          | 275.0          | 227.5          | 450.0                    | 1,030.0         | 892.0           |
| Construction                                       | 2,796.0        | 2,667.0        | 2,582.5        | 11,945.0                 | 10,668.0        | 11,395.0        |
| Vice President - Schovanec                         | 2,796.0        | 2,667.0        | 2,582.5        | 11,945.0                 | 10,668.0        | 11,395.0        |
| Senior Vice President - Minor                      | 4,471.0        | 4,820.0        | 4,605.5        | 17,930.5                 | 17,869.0        | 18,393.0        |
| Total Overtime Hours                               | <u>8,232.0</u> | <u>8,971.0</u> | <u>8,360.0</u> | <u>28,787.0</u>          | <u>31,252.0</u> | <u>31,012.0</u> |

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

**A-12d  
APRIL 2024**

|  | Month of April |         |         | Four Months Ending April |           |           |
|--|----------------|---------|---------|--------------------------|-----------|-----------|
|  | 2024           | 2024    | 2023    | 2024                     | 2024      | 2023      |
|  | Actual         | Budget  | Actual  | Actual                   | Budget    | Actual    |
| President's Office                                 | \$ -           | \$ -    | \$ -    | \$ -                     | \$ -      | \$ -      |
| Law  | 777            | 1,080   | 1,319   | 3,897                    | 4,318     | 4,950     |
| Human Resources - Vice President - Savine          | 51             | 525     | 27      | 135                      | 2,363     | 47        |
| Senior Vice President - Mendenhall                 | 828            | 1,605   | 1,346   | 4,032                    | 6,682     | 4,997     |
| Safety, Security & Locating                        | 117,183        | 150,270 | 99,604  | 209,051                  | 392,432   | 251,225   |
| Vice President - Hunter                            | 117,183        | 150,270 | 99,604  | 209,051                  | 392,432   | 251,225   |
| Purchasing   | -              | -       | -       | -                        | -         | -         |
| Meter Services                                     | 251            | 106     | 924     | 1,605                    | 477       | 5,909     |
| Stores   | 5,168          | 1,089   | 1,419   | 13,309                   | 4,354     | 5,053     |
| Facilities Management                              | 3,563          | 2,489   | 865     | 17,294                   | 11,060    | 13,607    |
| Vice President - Zellars                           | 8,982          | 3,683   | 3,208   | 32,207                   | 15,891    | 24,569    |
| Field Service Administration                       | 12,234         | 16,343  | 14,428  | 61,000                   | 63,736    | 55,754    |
| Field Services                                     | 83,807         | 73,879  | 87,112  | 329,088                  | 307,007   | 311,571   |
| Transportation                                     | 3,975          | 2,232   | 1,732   | 18,535                   | 9,765     | 9,553     |
| Transportation Office                              | 5,507          | 4,964   | 4,131   | 20,592                   | 19,855    | 21,251    |
| Vice President - Hall                              | 105,523        | 97,417  | 107,403 | 429,215                  | 400,363   | 398,129   |
| Senior Vice President - Ausdemore                  | 231,688        | 251,370 | 210,215 | 670,473                  | 808,686   | 673,923   |
| Information Technology - Vice President - Pappalil | 2,253          | 1,091   | 1,249   | 7,822                    | 3,419     | 7,373     |
| Business Development                               | 24             | 107     | 107     | -                        | 1,493     | 1,259     |
| Corporate Communications                           | -              | -       | -       | 81                       | -         | -         |
| Customer Service Administration                    | -              | -       | -       | -                        | -         | -         |
| Customer Service                                   | 4,691          | 1,378   | 12,234  | 19,443                   | 9,873     | 55,216    |
| Customer Accounting                                | 3,855          | 1,359   | 4,164   | 3,965                    | 3,262     | 5,205     |
| Branch Delivery                                    | -              | -       | 117     | -                        | -         | 1,773     |
| Customer Service                                   | 8,546          | 2,737   | 16,515  | 23,408                   | 13,134    | 62,194    |
| Vice President - Mueller                           | 8,570          | 2,843   | 16,622  | 23,373                   | 14,627    | 63,453    |
| Senior Vice President - Lobsiger                   | 10,823         | 3,934   | 17,871  | 31,195                   | 18,046    | 70,826    |
| Rates  | -              | -       | -       | -                        | -         | -         |
| Accounting   | 686            | -       | -       | 1,933                    | -         | 253       |
| Senior Vice President - Myers                      | 686            | -       | -       | 1,933                    | -         | 253       |
| Gas Operations                                     | -              | -       | -       | -                        | -         | -         |
| Gas Production                                     | 15,964         | 17,880  | 18,804  | 109,016                  | 66,871    | 56,762    |
| Gas Systems Control                                | 1,827          | 646     | -       | 5,127                    | 2,585     | 2,864     |
| Gas Distribution                                   | 12,604         | 5,624   | 4,870   | 29,941                   | 22,848    | 19,592    |
| Vice President - Knight                            | 30,395         | 24,150  | 23,674  | 144,084                  | 92,303    | 79,218    |
| Water Operations                                   | -              | -       | -       | -                        | -         | -         |
| Water Pumping - Florence                           | 11,425         | 7,801   | 4,456   | 32,820                   | 26,004    | 28,858    |
| Maintenance  | 10,288         | 7,741   | 4,404   | 42,400                   | 30,963    | 25,412    |
| Water Distribution                                 | 40,813         | 69,144  | 71,088  | 112,170                  | 201,670   | 197,784   |
| Platte South                                       | 944            | 3,113   | 2,426   | 8,870                    | 5,914     | 3,751     |
| Platte West  | 4,346          | 2,516   | 3,112   | 22,281                   | 23,906    | 26,543    |
| Water Quality                                      | 1,744          | 1,234   | 994     | 4,043                    | 3,948     | 3,478     |
| Vice President - Melville                          | 69,560         | 91,549  | 86,480  | 222,585                  | 292,405   | 285,826   |
| Infrastructure Integrity                           | 3,946          | 947     | 1,144   | 8,386                    | 3,789     | 3,739     |
| Engineering Administration                         | -              | -       | -       | -                        | -         | -         |
| Plant Engineering                                  | 4,359          | 12,518  | 8,806   | 6,440                    | 26,824    | 16,242    |
| Engineering Design                                 | 2,238          | 4,613   | 4,885   | 12,593                   | 32,291    | 32,091    |
| Vice President - Niya                              | 10,543         | 18,078  | 14,835  | 27,420                   | 62,903    | 52,071    |
| Construction                                       | 163,245        | 155,619 | 145,830 | 696,560                  | 622,478   | 631,591   |
| Vice President - Schovanec                         | 163,245        | 155,619 | 145,830 | 696,560                  | 622,478   | 631,591   |
| Senior Vice President - Minor                      | 273,743        | 289,396 | 270,819 | 1,090,649                | 1,070,089 | 1,048,705 |
| Total Overtime Dollars                             | 517,768        | 546,306 | 500,251 | 1,798,283                | 1,903,503 | 1,798,704 |

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF APRIL 30, 2024 AND MARCH 31, 2024**

**W-1  
APRIL 2024**

|  | April 30<br>2024        | March 31<br>2024        | January 1<br>2024       | Increase (Decrease) |                      |
|--|-------------------------|-------------------------|-------------------------|---------------------|----------------------|
|  |                         |                         |                         | One Month           | Four Months          |
| <b>ASSETS</b>                                    |                         |                         |                         |                     |                      |
| <b>UTILITY PLANT</b>                             |                         |                         |                         |                     |                      |
| Plant in service - At cost                       | \$ 1,420,321,462        | \$ 1,414,640,607        | \$ 1,404,660,992        | \$ 5,680,855        | \$ 15,660,470        |
| Less - Accumulated depreciation                  | (404,454,391)           | (402,305,942)           | (395,684,111)           | (2,148,449)         | (8,770,279)          |
| Net utility plant in service                     | 1,015,867,072           | 1,012,334,665           | 1,008,976,881           | 3,532,406           | 6,890,191            |
| Construction in progress                         | 95,808,192              | 93,491,644              | 84,234,712              | 2,316,548           | 11,573,480           |
| Construction materials - at average cost         | 2,765,063               | 3,028,106               | 3,218,930               | (263,043)           | (453,867)            |
| Net utility plant                                | 1,114,440,327           | 1,108,854,415           | 1,096,430,523           | 5,585,912           | 18,009,804           |
| <b>NONCURRENT ASSETS</b>                         |                         |                         |                         |                     |                      |
| 2012 Bond Reserve Fund - Restricted              | 3,141,298               | 3,134,745               | 3,114,954               | 6,552               | 26,343               |
| 2022 Bond Project Fund                           | 37,793,300              | 38,035,394              | 40,727,888              | (242,094)           | (2,934,588)          |
| Construction/Environmental fund                  | 175,831                 | 175,676                 | 175,204                 | 156                 | 627                  |
| Lease receivable                                 | 801,061                 | 801,155                 | 839,777                 | (94)                | (38,716)             |
| Other non-current assets                         | 1,396,776               | 1,506,637               | 1,620,745               | (109,861)           | (223,969)            |
| Total noncurrent assets                          | 43,308,266              | 43,653,607              | 46,478,569              | (345,341)           | (3,170,303)          |
| <b>CURRENT ASSETS</b>                            |                         |                         |                         |                     |                      |
| Cash in treasurer's accounts                     | 117,500,569             | 125,019,907             | 121,568,713             | (7,519,338)         | (4,068,144)          |
| Bond sinking fund - restricted                   | 11,008,271              | 8,876,642               | 2,537,246               | 2,131,630           | 8,471,025            |
| Accounts receivable                              | 2,068,651               | 2,923,980               | 2,753,364               | (855,329)           | (684,713)            |
| Accounts receivable - utility service            | 27,508,987              | 26,842,639              | 26,730,349              | 666,348             | 778,638              |
| Allowance for uncollectible accounts             | (1,922,562)             | (1,820,745)             | (1,716,623)             | (101,817)           | (205,939)            |
| Interdepartmental Receivable from Gas Department | 2,642,469               | 0                       | 592,365                 | 2,642,469           | 2,050,104            |
| Lease receivable                                 | 39,453                  | 39,451                  | 31,592                  | 3                   | 7,861                |
| Interest receivable                              | 3,679                   | 2,453                   | 14,341                  | 1,226               | (10,663)             |
| Accrued unbilled revenues                        | 5,371,918               | 4,565,087               | 4,146,326               | 806,831             | 1,225,591            |
| Materials and supplies - at average cost         | 7,244,250               | 6,876,676               | 6,942,862               | 367,574             | 301,388              |
| Prepayments                                      | 124,701                 | 191,321                 | 388,366                 | (66,620)            | (263,666)            |
| Total current assets                             | 171,590,386             | 173,517,409             | 163,988,903             | (1,927,023)         | 7,601,483            |
| <b>DEFERRED OUTFLOWS</b>                         |                         |                         |                         |                     |                      |
| Pension  | 21,343,307              | 21,343,307              | 21,343,307              | -                   | -                    |
| OPEB   | 7,622,643               | 7,622,643               | 7,622,643               | -                   | -                    |
| Debt refund                                      | 1,490,425               | 1,517,537               | 1,598,872               | (27,112)            | (108,447)            |
| Total deferred outflows                          | 30,456,375              | 30,483,487              | 30,564,822              | (27,112)            | (108,447)            |
| <b>Total Assets</b>                              | <b>\$ 1,359,795,354</b> | <b>\$ 1,356,508,918</b> | <b>\$ 1,337,462,817</b> | <b>\$ 3,286,436</b> | <b>\$ 22,332,537</b> |

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**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF APRIL 30, 2024 AND MARCH 31, 2024**

**W-1  
APRIL 2024**

|   | April 30<br>2024     | March 31<br>2024     | January 1<br>2024    | Increase (Decrease) |                   |
|---|----------------------|----------------------|----------------------|---------------------|-------------------|
|   |                      |                      |                      | One Month           | Four Months       |
| <b>LIABILITIES AND NET WORTH</b>  |                      |                      |                      |                     |                   |
| <b>NONCURRENT LIABILITIES</b>   |                      |                      |                      |                     |                   |
| Long Term Debt:   |                      |                      |                      |                     |                   |
| Water Revenue Bonds Net of Discount/Premium                               | 226,716,046          | 226,825,770          | 227,154,945          | (109,725)           | (438,899)         |
| NDEQ Loan - Contact Basin   | 2,141,441            | 2,141,441            | 2,141,441            | -                   | -                 |
| Total long term debt  | 228,857,487          | 228,967,212          | 229,296,386          | (109,725)           | (438,899)         |
| Net pension liability   | 21,557,618           | 21,557,618           | 21,557,618           | -                   | -                 |
| Other Post Employment Benefits  | 33,072,489           | 33,317,165           | 34,051,193           | (244,676)           | (978,704)         |
| Total Long Term Liabilities   | 283,487,594          | 283,841,995          | 284,905,198          | (354,401)           | (1,417,603)       |
| <b>CURRENT LIABILITIES</b>  |                      |                      |                      |                     |                   |
| Current maturities of revenue bonds                                       | 16,370,000           | 16,370,000           | 16,370,000           | -                   | -                 |
| Current maturities of NDEQ Loans  | 305,640              | 305,640              | 305,640              | -                   | -                 |
| Accounts payable  | 5,775,121            | 8,870,297            | 10,634,248           | (3,095,175)         | (4,859,126)       |
| Interdepartmental Payable to Gas Department                               | -                    | 1,402,112            | -                    | (1,402,112)         | -                 |
| Customer deposits-Pioneer Approach Mains                                  | 6,541,379            | 6,893,431            | 7,014,887            | (352,052)           | (473,508)         |
| Customer Credit Balances  | 1,740,241            | 1,605,442            | 1,609,299            | 134,800             | 130,943           |
| Statutory payments to municipalities                                      | 208,539              | 411,683              | 728,194              | (203,144)           | (519,655)         |
| Sewer fee collection due municipalities                                   | 27,553,082           | 26,949,385           | 25,900,478           | 603,697             | 1,652,604         |
| Interest accrued on water revenue bonds                                   | 3,754,484            | 3,003,587            | 750,897              | 750,897             | 3,003,587         |
| Accrued vacation payable  | 5,607,807            | 5,607,807            | 5,607,807            | -                   | -                 |
| Other current liabilities   | 91                   | 91                   | 91                   | 0                   | 1                 |
| Total current liabilities   | 67,856,385           | 71,419,474           | 68,921,540           | (3,563,089)         | (1,065,155)       |
| <b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>                                 | <b>55,092,509</b>    | <b>52,795,523</b>    | <b>41,896,621</b>    | <b>2,296,986</b>    | <b>13,195,889</b> |
| <b>SELF - INSURED RISKS</b>   | <b>4,252,825</b>     | <b>4,043,532</b>     | <b>3,404,257</b>     | <b>209,294</b>      | <b>848,568</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                      |                      |                      |                     |                   |
| Deferred inflows - pension  | 8,712,636            | 8,712,636            | 8,712,636            | -                   | -                 |
| Deferred inflows - OPEB   | 14,538,811           | 14,538,811           | 14,538,811           | -                   | -                 |
| Deferred Inflows - lease  | 801,023              | 805,322              | 818,218              | (4,299)             | (17,195)          |
| Contributions in aid of construction                                      | 395,922,421          | 394,526,223          | 391,700,124          | 1,396,198           | 4,222,298         |
|   | 419,974,891          | 418,582,992          | 415,769,788          | 1,391,899           | 4,205,103         |
| <b>NET POSITION – ACCUMULATED REINVESTED EARNINGS</b>                     | <b>529,131,150</b>   | <b>525,825,402</b>   | <b>522,565,414</b>   | <b>3,305,748</b>    | <b>6,565,736</b>  |
| <b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b> | <b>1,359,795,354</b> | <b>1,356,508,918</b> | <b>1,337,462,817</b> | <b>3,286,436</b>    | <b>22,332,537</b> |



**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

W-2  
APRIL 2024

|  | April 2024       |                    | April 2023       | Four Months 2024 |                     | Four Months 2023 |
|--|------------------|--------------------|------------------|------------------|---------------------|------------------|
|  | Actual           | Budget             | Actual           | Actual           | Budget              | Actual           |
| <b>OPERATING REVENUES</b>                                |                  |                    |                  |                  |                     |                  |
| Metered sales of water                                   | \$ 10,210,580    | \$ 8,779,920       | \$ 8,516,655     | \$ 35,962,832    | \$ 34,796,572       | \$ 32,583,768    |
| Infrastructure charge                                    | 1,561,075        | 1,533,908          | 1,423,531        | 6,094,710        | 6,119,435           | 5,615,915        |
| Other operating revenues                                 | 488,988          | 307,457            | 285,922          | 1,552,883        | 1,657,609           | 1,480,861        |
| Total operating revenues                                 | 12,260,644       | 10,621,284         | 10,226,108       | 43,610,425       | 42,573,616          | 39,680,544       |
| Less: Bad debt expense                                   | (103,326)        | (37,814)           | 5,655            | (181,385)        | (159,707)           | (63,869)         |
| Total operating revenues, net                            | 12,157,318       | 10,583,470         | 10,231,763       | 43,429,040       | 42,413,909          | 39,616,675       |
| <b>OPERATING EXPENSES</b>                                |                  |                    |                  |                  |                     |                  |
| Operating expense  | 5,135,719        | 5,069,005          | 4,244,058        | 20,449,092       | 20,868,325          | 19,015,519       |
| Maintenance expense                                      | 2,322,729        | 3,927,037          | 2,268,512        | 9,733,501        | 15,395,381          | 11,057,813       |
| Depreciation   | 1,237,731        | 1,409,978          | 1,522,142        | 5,471,699        | 5,632,898           | 5,629,955        |
| Other Non-Operating Expense (Income)                     | 778              | (2,800,000)        | (282,483)        | (5,494)          | (2,800,000)         | (282,483)        |
| Statutory payments & fuel taxes                          | 149,564          | 140,479            | 125,428          | 561,246          | 556,746             | 519,412          |
| Interest expense revenue bonds                           | 668,284          | 668,284            | 734,414          | 2,673,135        | 2,673,135           | 2,937,657        |
| Interest expense NDEQ Loan                               | 6,118            | 6,118              | 6,867            | 24,471           | 24,471              | 27,467           |
| Total revenue deductions                                 | 9,520,923        | 8,420,901          | 8,618,938        | 38,907,650       | 42,350,956          | 38,905,339       |
| Net revenues   | 2,636,395        | 2,162,570          | 1,612,825        | 4,521,391        | 62,954              | 711,336          |
| Other Income & Expense - Interest, Invest Earnings & Exp | 669,353          | 392,847            | 348,963          | 2,044,345        | 1,733,252           | 1,615,528        |
| <b>FUNDS PROVIDED</b>                                    |                  |                    |                  |                  |                     |                  |
| Net income (loss)  | 3,305,748        | 2,555,417          | 1,961,788        | 6,565,736        | 1,796,206           | 2,326,863        |
| Depreciation and amortization charges                    | 1,432,381        | 1,570,917          | 1,685,385        | 6,181,201        | 6,268,115           | 6,206,474        |
| Deferred inflows - lease                                 | (4,299)          | (4,299)            | (4,299)          | (17,195)         | (17,195)            | (17,195)         |
| Lease Interest income accrual (non cash)                 | -                | (1,226)            | -                | 15,645           | 10,662              | 16,547           |
| Lease Interest receivable                                | (1,226)          | -                  | (1,304)          | (4,983)          | -                   | (8,048)          |
| Contribution in aid of construction                      | 1,871,963        | 3,623,999          | 4,015,044        | 5,814,442        | 14,495,995          | 3,563,079        |
| Contribution in aid of construction - impact fees        | 443,623          | 206,900            | 314,659          | 1,524,836        | 943,900             | 1,122,060        |
| Customer Advances for Construction                       | 2,296,986        | -                  | 1,154,432        | 13,195,889       | -                   | 9,456,099        |
| Total funds provided                                     | 9,345,176        | 7,951,707          | 9,125,706        | 33,275,571       | 23,497,683          | 22,665,881       |
| <b>FUNDS EXPENDED</b>                                    |                  |                    |                  |                  |                     |                  |
| Plant additions and replacements                         | 5,612,170        | 10,137,755         | 3,499,676        | 18,977,655       | 34,963,107          | 15,021,038       |
| Plant additions and replacements-Cast Iron               | 2,325,511        | 2,853,737          | 1,571,100        | 8,330,331        | 10,097,825          | 6,066,696        |
| OPEB - Begin Pre-funding                                 | 244,676          | -                  | 236,460          | 978,704          | -                   | 945,840          |
| Bond Interest - 2012-Expense accrual (non cash)          | (53,409)         | (53,409)           | (60,142)         | (213,635)        | (213,635)           | (240,568)        |
| Bond Interest - 2015-Expense accrual (non cash)          | (313,950)        | (313,950)          | (351,383)        | (1,255,801)      | (1,255,801)         | (1,405,533)      |
| Bond Interest - 2018-Expense accrual (non cash)          | (81,066)         | (81,066)           | (86,788)         | (324,263)        | (324,263)           | (347,151)        |
| Bond Interest - 2022-Expense accrual (non cash)          | (219,859)        | (219,859)          | (236,101)        | (879,435)        | (879,435)           | (944,404)        |
| NDEQ Interest - Expense accrual (non cash)               | (6,118)          | (6,118)            | (6,867)          | (24,471)         | (24,471)            | (27,467)         |
| Total funds expended                                     | 7,507,956        | 12,317,091         | 4,565,955        | 25,589,084       | 42,363,327          | 19,068,450       |
| <b>SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED</b>     | <b>1,837,221</b> | <b>(4,365,384)</b> | <b>4,559,751</b> | <b>7,686,487</b> | <b>(18,865,644)</b> | <b>3,597,430</b> |

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

W-2  
APRIL 2024

|   | April 2024         |                    | April 2023         | Four Months 2024    |                    | Four Months 2023    |
|---|--------------------|--------------------|--------------------|---------------------|--------------------|---------------------|
|   | Actual             | Budget             | Actual             | Actual              | Budget             | Actual              |
| <b>BOND ACTIVITIES</b>                                      |                    |                    |                    |                     |                    |                     |
| Interest on Bond Project Fund                               | (322,835)          | -                  | (7,209)            | (1,055,844)         | -                  | (30,019)            |
| Bond Project Fund - 2018 (Spending Funded by Bond Proceeds) | -                  | -                  | 1,304              | -                   | -                  | 8,048               |
| Bond Project Fund - 2022 (Spending Funded by Bond Proceeds) | 558,377            | 1,569,263          | 1,673,942          | 3,964,089           | 8,923,162          | 8,805,005           |
| Net Change in Bond Project Funds                            | <u>235,541</u>     | <u>1,569,263</u>   | <u>1,668,037</u>   | <u>2,908,245</u>    | <u>8,923,162</u>   | <u>8,783,034</u>    |
| <b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>     |                    |                    |                    |                     |                    |                     |
| <b>ASSET ACCOUNTS</b>                                       |                    |                    |                    |                     |                    |                     |
| Bond Sinking Fund   | (2,131,630)        |                    | (2,098,109)        | (8,471,025)         |                    | (8,368,801)         |
| Accounts Receivable   | 855,329            |                    | 443,364            | 684,713             |                    | 1,000,927           |
| Accounts Receivable - Utility Service                       | (666,348)          |                    | 548,172            | (778,638)           |                    | (1,607,333)         |
| Construction/Environmental fund                             | (156)              |                    | (132)              | (627)               |                    | (464)               |
| Allowance for Uncollectible Accounts                        | 101,817            |                    | (17,814)           | 205,939             |                    | 30,470              |
| I/Co Receivable from Gas Department                         | (2,642,469)        |                    | (1,134,103)        | (2,050,104)         |                    | (8,914)             |
| Lease Receivable  | (3)                |                    | (3)                | (7,861)             |                    | 24,067              |
| Lease Receivable Noncurrent                                 | 94                 |                    | 91                 | 38,716              |                    | 5,875               |
| Accrued Unbilled Revenue                                    | (806,831)          |                    | (832,661)          | (1,225,591)         |                    | (1,010,849)         |
| Materials and Supplies                                      | (367,574)          |                    | (205,721)          | (301,388)           |                    | (742,434)           |
| Prepayments   | 66,620             |                    | 59,803             | 263,666             |                    | 243,487             |
| Other Noncurrent Assets                                     | 109,861            |                    | 189,297            | 223,969             |                    | 30,420              |
| <b>LIABILITY ACCOUNTS</b>                                   |                    |                    |                    |                     |                    |                     |
| Accounts Payable  | (3,101,293)        |                    | (4,094,170)        | (4,883,597)         |                    | (4,683,648)         |
| Customer Deposits - Pioneer Mains                           | (352,052)          |                    | (69,624)           | (473,508)           |                    | (383,770)           |
| Customer Credit Balances                                    | 134,800            |                    | 268,635            | 130,943             |                    | 670,212             |
| Self Insured Risk Liability                                 | 209,294            |                    | 202,198            | 848,568             |                    | 723,239             |
| Statutory Payments to Municipalities                        | (203,144)          |                    | (211,564)          | (519,655)           |                    | (525,499)           |
| Sewer Fee Collection Due Municipalities                     | 603,697            |                    | (2,882,512)        | 1,652,604           |                    | (145,663)           |
| All other, net  |                    |                    |                    | 1                   |                    | 1                   |
| NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET        | <u>(9,592,100)</u> | <u>-</u>           | <u>(9,834,850)</u> | <u>(14,662,876)</u> | <u>-</u>           | <u>(14,748,675)</u> |
| Net Increase (Decrease) in Cash                             | <u>(7,519,338)</u> | <u>(2,796,121)</u> | <u>(3,607,062)</u> | <u>(4,068,144)</u>  | <u>(9,942,482)</u> | <u>(2,368,211)</u>  |
| Cash - Beginning of Period                                  | 125,019,907        |                    | 104,375,702        | 121,568,713         |                    | 103,136,850         |
| Cash - End of Period  | <u>117,500,569</u> |                    | <u>100,768,640</u> | <u>117,500,569</u>  |                    | <u>100,768,640</u>  |
| Change In Cash - Increase (Decrease)                        | <u>(7,519,338)</u> |                    | <u>(3,607,062)</u> | <u>(4,068,144)</u>  |                    | <u>(2,368,211)</u>  |

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF APRIL 30, 2024 AND MARCH 31, 2024**

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APRIL 2024  
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| <b>ASSETS</b>                                | <b>April 30</b>         | <b>March 31</b>         | <b>January 1</b>        | <b>Increase (Decrease)</b> |                       |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-----------------------|
|  | <b>2024</b>             | <b>2024</b>             | <b>2024</b>             | <b>One Month</b>           | <b>Four Months</b>    |
| <b>UTILITY PLANT</b>                         |                         |                         |                         |                            |                       |
| Plant in service - At Cost                   | \$ 763,760,848          | \$ 757,689,222          | \$ 755,488,019          | \$ 6,071,627               | \$ 8,272,829          |
| Less - Accumulated depreciation              | (258,024,779)           | (257,444,360)           | (252,872,621)           | (580,419)                  | (5,152,158)           |
| Right-Of-Use Asset -Leases                   | 1,047,211               | 1,047,211               | 1,047,211               | -                          | -                     |
| Accumulated Amortization - ROU Asset         | (593,420)               | (575,966)               | (523,606)               | (17,453)                   | (69,814)              |
| Right-Of-Use Asset -SBITA                    | 15,980,653              | 9,634,465               | 8,365,575               | 6,346,188                  | 7,615,078             |
| Accumulated Amortization - ROU Asset - SBITA | (5,179,697)             | (4,737,071)             | (4,058,230)             | (442,625)                  | (1,121,467)           |
| Net utility plant in service                 | <u>516,990,816</u>      | <u>505,613,500</u>      | <u>507,446,348</u>      | <u>11,377,317</u>          | <u>9,544,469</u>      |
| Construction in progress                     | 118,211,076             | 119,847,419             | 108,974,371             | (1,636,343)                | 9,236,705             |
| Construction materials - at average cost     | 7,440,021               | 7,848,846               | 8,385,769               | (408,825)                  | (945,748)             |
| Net utility plant                            | <u>642,641,913</u>      | <u>633,309,765</u>      | <u>624,806,487</u>      | <u>9,332,148</u>           | <u>17,835,425</u>     |
| <b>NONCURRENT ASSETS</b>                     |                         |                         |                         |                            |                       |
| Bond Project Fund                            | 103,310,719             | 104,195,083             | 115,622,940             | (884,364)                  | (12,312,221)          |
| Lease receivable                             | 2,655,405               | 2,655,405               | 2,655,405               | -                          | -                     |
| Other Non-Current Assets                     | (880,937)               | 687,375                 | 2,629,768               | (1,568,312)                | (3,510,704)           |
| Total noncurrent assets                      | <u>105,085,188</u>      | <u>107,537,864</u>      | <u>120,908,112</u>      | <u>(2,452,676)</u>         | <u>(15,822,925)</u>   |
| <b>CURRENT ASSETS</b>                        |                         |                         |                         |                            |                       |
| Cash & Short Term Investments                | 189,001,388             | 186,282,767             | 181,611,958             | 2,718,621                  | 7,389,430             |
| Bond Closing Fund - Restricted               | -                       | -                       | 396,989                 | -                          | (396,989)             |
| Bond Sinking Fund - Restricted               | 7,252,650               | 5,818,034               | 1,529,636               | 1,434,617                  | 5,723,015             |
| Accounts receivable - utility service        | 16,881,093              | 19,575,908              | 19,313,800              | (2,694,815)                | (2,432,707)           |
| Accounts receivable - other                  | 591,564                 | 1,048,283               | 1,132,854               | (456,719)                  | (541,290)             |
| Allowance for doubtful accounts              | (4,043,873)             | (4,038,730)             | (3,804,876)             | (5,143)                    | (238,996)             |
| Interdepartmental Receivable from Water Dept | -                       | 1,402,112               | -                       | (1,402,112)                | -                     |
| Lease receivable                             | 18,499                  | 18,499                  | 18,499                  | -                          | -                     |
| Interest receivable                          | 40,750                  | 33,959                  | 13,583                  | 6,792                      | 27,167                |
| Accrued unbilled revenues                    | 28,811,303              | 34,128,914              | 35,197,063              | (5,317,611)                | (6,385,760)           |
| Natural gas in storage                       | 2,737,293               | 2,783,883               | 4,202,551               | (46,589)                   | (1,465,257)           |
| Natural gas in pipeline storage              | 502,091                 | 960,067                 | 4,605,929               | (457,976)                  | (4,103,838)           |
| Propane in storage                           | 5,978,689               | 5,251,752               | 7,150,940               | 726,936                    | (1,172,251)           |
| Materials and supplies - at average cost     | 5,467,536               | 5,383,031               | 5,540,133               | 84,505                     | (72,597)              |
| Prepayments                                  | 1,765,369               | 1,870,540               | 1,424,836               | (105,172)                  | 340,533               |
| Total current assets                         | <u>255,004,355</u>      | <u>260,519,019</u>      | <u>258,333,896</u>      | <u>(5,514,664)</u>         | <u>(3,329,541)</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>        |                         |                         |                         |                            |                       |
| Pension                                      | 25,143,521              | 25,143,521              | 25,143,521              | -                          | -                     |
| OPEB   | 8,966,772               | 8,966,772               | 8,966,772               | -                          | -                     |
| Total Deferred Inflows                       | <u>34,110,293</u>       | <u>34,110,293</u>       | <u>34,110,293</u>       | <u>-</u>                   | <u>-</u>              |
| <b>Total Assets</b>                          | <u>\$ 1,036,841,748</u> | <u>\$ 1,035,476,940</u> | <u>\$ 1,038,158,789</u> | <u>\$ 1,364,808</u>        | <u>\$ (1,317,041)</u> |

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF APRIL 30, 2024 AND MARCH 31, 2024**

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| <b>LIABILITIES AND NET WORTH</b>   | <b>April 30</b>         | <b>March 31</b>         | <b>January 1</b>        | <b>Increase (Decrease)</b> |                       |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-----------------------|
|  | <b>2024</b>             | <b>2024</b>             | <b>2024</b>             | <b>One Month</b>           | <b>Four Months</b>    |
| <b>NONCURRENT LIABILITIES</b>  |                         |                         |                         |                            |                       |
| Long Term Debt - Revenue Bonds Net of Disc/Premium                       | 230,708,282             | 230,868,034             | 231,347,291             | (159,752)                  | (639,010)             |
| Lease liability  | 268,021                 | 286,476                 | 341,563                 | (18,455)                   | (73,542)              |
| SBITA liability  | 5,793,319               | 2,006,002               | 1,675,559               | 3,787,317                  | 4,117,760             |
| Net pension liability  | 25,206,838              | 25,206,838              | 25,206,838              | -                          | -                     |
| Net OPEB liability   | 39,441,740              | 39,197,064              | 38,463,036              | 244,676                    | 978,704               |
| Total noncurrent liabilities   | <u>301,418,199</u>      | <u>297,564,414</u>      | <u>297,034,287</u>      | <u>3,853,786</u>           | <u>4,383,913</u>      |
| <b>CURRENT LIABILITIES</b>   |                         |                         |                         |                            |                       |
| Accounts payable   | 12,618,919              | 20,030,093              | 37,382,504              | (7,411,173)                | (24,763,585)          |
| Interdepartmental Payable to Water Dept                                  | 2,642,469               |                         | 592,365                 | 2,642,469                  | 2,050,104             |
| Current maturities of Revenue Bonds                                      | 7,315,000               | 7,315,000               | 7,315,000               | -                          | -                     |
| Lease liability - current portion  | 217,655                 | 216,729                 | 213,963                 | 927                        | 3,692                 |
| SBITA liability - current portion  | 3,134,943               | 2,054,943               | 1,739,644               | 1,080,000                  | 1,395,299             |
| Unearned revenue - Firm service agreement                                | 2,157,828               | 2,157,828               | 2,191,907               | -                          | (34,079)              |
| Customer deposits  | 14,409,302              | 14,358,240              | 14,225,528              | 51,062                     | 183,774               |
| Customer credit balances   | 11,728,059              | 11,343,340              | 15,589,162              | 384,720                    | (3,861,103)           |
| Statutory payments to municipalities                                     | 590,282                 | 1,501,108               | 1,268,933               | (910,826)                  | (678,651)             |
| Accrued interest on SBITA's  | 57,756                  | 46,365                  | 28,284                  | 11,392                     | 29,473                |
| Accrued Interest on Revenue Bonds  | 4,071,360               | 3,257,088               | 814,272                 | 814,272                    | 3,257,088             |
| Accrued vacation payable   | 5,378,645               | 5,378,645               | 5,378,645               | -                          | -                     |
| Total current liabilities  | <u>64,322,220</u>       | <u>67,659,378</u>       | <u>86,740,208</u>       | <u>(3,337,158)</u>         | <u>(22,417,987)</u>   |
| <b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>                                | <u>121,939</u>          | <u>130,052</u>          | <u>152,912</u>          | <u>(8,113)</u>             | <u>(30,972)</u>       |
| <b>SELF - INSURED RISKS</b>  | <u>2,061,624</u>        | <u>2,070,384</u>        | <u>2,038,028</u>        | <u>(8,760)</u>             | <u>23,596</u>         |
| <b>OTHER LIABILITIES</b>   | <u>4,073,461</u>        | <u>4,075,615</u>        | <u>3,825,241</u>        | <u>(2,154)</u>             | <u>248,220</u>        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                     |                         |                         |                         |                            |                       |
| Contributions In Aid of Construction                                     | 41,650,872              | 41,687,286              | 41,830,029              | (36,414)                   | (179,158)             |
| Pension  | 10,834,119              | 10,834,119              | 10,834,119              | -                          | -                     |
| OPEB   | 17,740,171              | 17,740,171              | 17,740,171              | -                          | -                     |
| Deferred inflows - lease   | 2,668,814               | 2,673,496               | 2,687,542               | (4,682)                    | (18,729)              |
| Total Deferred Inflows   | <u>72,893,976</u>       | <u>72,935,072</u>       | <u>73,091,862</u>       | <u>(41,097)</u>            | <u>(197,886)</u>      |
| <b>NET POSITION - ACCUMULATED REINVESTED EARNINGS</b>                    | <u>591,950,328</u>      | <u>591,042,024</u>      | <u>575,276,252</u>      | <u>908,304</u>             | <u>16,674,077</u>     |
| <b>Total Liabilities, Deferred Inflows of Resources and Net Position</b> | <u>\$ 1,036,841,748</u> | <u>\$ 1,035,476,940</u> | <u>\$ 1,038,158,789</u> | <u>\$ 1,364,808</u>        | <u>\$ (1,317,041)</u> |

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

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|   | April 2024   |             | April 2023    | Four Months 2024 |                | Four Months 2023 |
|---|--------------|-------------|---------------|------------------|----------------|------------------|
|   | Actual       | Budget      | Actual        | Actual           | Budget         | Actual           |
| <b>OPERATING REVENUES</b>   |              |             |               |                  |                |                  |
| Gas sales revenue   | \$ 9,738,772 | 13,529,357  | \$ 12,100,994 | \$ 94,021,641    | \$ 123,259,527 | \$ 133,311,771   |
| (Over)/under gas recovery   | (1,920)      | -           | (815,669)     | (249,068)        | -              | (1,004,671)      |
| Infrastructure charge   | 1,449,979    | 1,420,511   | 1,308,542     | 5,653,903        | 5,682,584      | 5,155,820        |
| Other operating revenues  | 500,055      | 527,419     | 517,447       | 2,150,241        | 2,612,169      | 2,412,156        |
| Total operating revenues  | 11,686,886   | 15,477,287  | 13,111,314    | 101,576,717      | 131,554,280    | 139,875,075      |
| Less: Bad debt expense  | (5,089)      | (57,785)    | (43,118)      | (239,078)        | (491,164)      | (240,427)        |
| Total operating revenues, net   | 11,681,797   | 15,419,502  | 13,068,196    | 101,337,639      | 131,063,116    | 139,634,648      |
| Less: Natural gas purchased for resale                                  | 3,465,516    | 7,002,289   | 5,875,033     | 57,540,275       | 81,671,493     | 93,325,070       |
| CPEP Rebates  | -            | (223,669)   | (348,670)     | (231,584)        | (223,669)      | (348,670)        |
| Operating revenue, net of gas cost                                      | 8,216,280    | 8,640,882   | 7,541,832     | 44,028,949       | 49,615,292     | 46,658,248       |
| <b>REVENUE DEDUCTIONS</b>   |              |             |               |                  |                |                  |
| Operating expense   | 3,817,967    | 3,458,667   | 3,019,027     | 14,906,812       | 13,654,108     | 13,085,113       |
| Maintenance expense   | 1,630,463    | 1,509,743   | 1,336,054     | 5,570,545        | 5,788,895      | 5,147,423        |
| Other Non-operating expense (income)                                    | 7,332        | -           | (1,081,910)   | (49,510)         | -              | (1,081,910)      |
| Depreciation  | 1,692,916    | 1,556,228   | 1,628,993     | 6,731,390        | 6,219,821      | 6,490,054        |
| Statutory payments & fuel taxes   | 372,724      | 264,356     | 186,112       | 1,891,802        | 2,408,421      | 2,789,231        |
| Bond issuance costs - 2023 Gas Bond                                     | -            | -           | -             | 75,000           | -              | -                |
| Interest expense - 2018 GIR Bond  | 68,836       | 68,836      | 73,581        | 275,346          | 275,346        | 294,324          |
| Interest expense - 2022 Gas Bond  | 251,178      | 251,178     | 261,243       | 1,004,713        | 1,004,713      | 1,044,972        |
| Interest expense - 2023 Gas Bond  | 334,505      | 334,505     | -             | 1,338,020        | 1,338,020      | -                |
| Interest expense - lease  | 1,234        | 1,234       | 2,035         | 5,201            | 5,201          | 8,394            |
| Interest expense - SBITA  | 37,998       | -           | -             | 67,520           | -              | -                |
| Interest expense  | 2,807        | 3,005       | 2,807         | 11,013           | 12,019         | 10,880           |
| Total revenue deductions  | 8,217,960    | 7,447,752   | 5,427,941     | 31,827,851       | 30,706,543     | 27,788,481       |
| Net revenues  | (1,679)      | 1,193,130   | 2,113,891     | 12,201,098       | 18,908,749     | 18,869,767       |
| <b>OTHER INCOME &amp; EXPENSE - Interest, Invest Earnings &amp; Exp</b> | 909,983      | 724,169     | 662,587       | 4,472,979        | 4,843,500      | 2,920,770        |
| <b>FUNDS PROVIDED</b>   |              |             |               |                  |                |                  |
| Net income (loss)   | 908,304      | 1,917,299   | 2,776,478     | 16,674,077       | 23,752,249     | 21,790,537       |
| Depreciation and amortization charges                                   | 2,591,359    | 2,024,506   | 2,095,498     | 9,607,915        | 7,990,330      | 8,355,913        |
| Unearned revenue - Firm service agreement                               | -            | -           | -             | (34,079)         | -              | -                |
| Deferred inflows - lease  | (4,682)      | -           | (4,682)       | (18,729)         | -              | (18,729)         |
| Lease Interest income accrual (non cash)                                | (6,792)      | (6,974)     | (6,837)       | (27,167)         | (18,729)       | (27,349)         |
| Contribution in aid of construction - mains                             | 47,338       | (27,167)    | 34,105        | 155,546          | (27,167)       | 93,437           |
| Customer Advances for Construction                                      | (8,113)      | -           | 11,871        | (30,972)         | -              | 53,600           |
| Total funds provided  | 3,527,414    | 3,907,663   | 4,906,433     | 26,326,591       | 31,696,684     | 30,247,410       |
| <b>FUNDS EXPENDED</b>   |              |             |               |                  |                |                  |
| Plant additions and replacements  | 11,065,492   | 6,779,652   | 4,072,629     | 24,627,485       | 22,003,184     | 15,027,300       |
| Plant additions and replacements - Cast Iron                            | 941,768      | 2,213,273   | 1,842,807     | 3,150,560        | 7,731,093      | 4,100,186        |
| Natural gas inventory increase (decrease)                               | 222,372      | (629,080)   | (815,487)     | (6,741,346)      | (5,694,627)    | (13,790,914)     |
| Bond interest - 2018 Expense accrual (non cash)                         | (68,836)     | (68,836)    | (73,581)      | (275,346)        | (275,346)      | (294,324)        |
| Lease Interest Payment  | -            | -           | (277)         | -                | -              | (1,107)          |
| SBITA interest accrual  | (37,998)     | -           | -             | (69,746)         | -              | -                |
| SBITA interest payment  | 26,606       | -           | -             | 40,273           | -              | -                |
| Bond Interest Accrual - Gas Bond 2022                                   | (251,178)    | (251,178)   | (261,243)     | (1,004,713)      | (1,004,713)    | (1,044,972)      |
| Bond Interest Accrual - Gas Bond 2023                                   | (334,505)    | (334,505)   | -             | (1,338,020)      | (1,338,020)    | -                |
| Total funds expended  | 11,563,720   | 7,709,325   | 4,764,849     | 18,389,147       | 21,421,571     | 3,996,170        |
| Subtotal - Funds Provided less Funds Expended                           | (8,036,306)  | (3,801,662) | 141,584       | 7,937,444        | 10,275,113     | 26,251,240       |

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FOUR MONTHS ENDING APRIL 30, 2024 AND 2023**

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|   | April 2024  |             | April<br>2023 | Four Months 2024 |             | Four<br>Months 2023 |
|---|-------------|-------------|---------------|------------------|-------------|---------------------|
|   | Actual      | Budget      | Actual        | Actual           | Budget      | Actual              |
| <b>BOND ACTIVITIES</b>  |             |             |               |                  |             |                     |
| Bond Project Fund 2022  | 928,464     | -           | 1,486,005     | 7,740,047        | -           | 12,789,736          |
| Bond Project Fund 2023  | (44,100)    | -           | -             | 4,572,174        | -           | -                   |
| Net Change in Bond Project Fund   | 884,364     | -           | 1,486,005     | 12,312,221       | -           | 12,789,736          |
| <b>ACCOUNTS - SOURCE (USE) OF CASH</b>  |             |             |               |                  |             |                     |
| <b>ASSET ACCOUNTS</b>   |             |             |               |                  |             |                     |
| Bond Closing Fund   | -           | -           | -             | 396,989          | -           | -                   |
| Bond Sinking Fund   | (1,434,617) | (1,423,855) | (866,413)     | (5,723,015)      | (5,695,420) | (3,455,888)         |
| Accounts Receivable - Utility Service   | 2,694,815   | -           | 8,815,254     | 2,432,707        | -           | (4,030,634)         |
| Accounts Receivable - Other   | 456,719     | -           | (72,796)      | 541,290          | -           | 2,443,653           |
| Allowance for Uncollectible Accounts  | 5,143       | -           | 41,246        | 238,996          | -           | 222,528             |
| I/Co Receivable from Water Department   | 1,402,112   | -           | -             | -                | -           | -                   |
| Accrued Unbilled Revenue  | 5,317,611   | -           | 6,145,244     | 6,385,760        | -           | 31,705,145          |
| Materials and Supplies  | (84,505)    | -           | 55,189        | 72,597           | -           | (454,614)           |
| Prepayments   | 105,172     | -           | 3,240         | (340,533)        | -           | 483,371             |
| Other Noncurrent Assets   | 1,568,312   | -           | 1,406,949     | 3,510,704        | -           | 2,120,246           |
| <b>LIABILITY ACCOUNTS</b>   |             |             |               |                  |             |                     |
| Accounts Payable  | (7,411,173) | -           | (9,592,540)   | (24,763,585)     | -           | (51,864,232)        |
| I/Co Payable to Water Department  | 2,642,469   | -           | 1,134,103     | 2,050,104        | -           | 8,914               |
| Customer Deposits   | 51,062      | -           | 32,347        | 183,774          | -           | 365,553             |
| Customer Credit Balances  | 384,720     | -           | (246,563)     | (3,861,103)      | -           | (3,617,181)         |
| Self Insured Risk Liability   | (8,760)     | -           | 116,710       | 23,596           | -           | 510,412             |
| Statutory Payments to Municipalities  | (910,826)   | -           | (1,986,017)   | (678,651)        | -           | (1,413,920)         |
| SBITA Liability   | 4,867,318   | -           | -             | 5,513,059        | -           | -                   |
| Lease Liability - current   | 927         | -           | 892           | 3,692            | -           | 3,548               |
| Lease Liability - noncurrent  | (18,455)    | -           | (17,529)      | (73,542)         | -           | (69,861)            |
| Other Liabilities   | (2,154)     | -           | 831,941       | 248,220          | -           | 988,472             |
| All other, net  | 244,676     | -           | 236,460       | 978,704          | -           | 945,840             |
| <b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH</b> | 9,870,563   | (1,423,855) | 6,037,716     | (12,860,235)     | (5,695,420) | (25,108,648)        |
| Net Increase (Decrease) in Cash   | 2,718,621   | (5,225,517) | 7,665,306     | 7,389,430        | 4,579,693   | 13,932,328          |
| Cash - Beginning of Period  | 186,282,767 |             | 146,295,474   | 181,611,958      |             | 140,028,452         |
| Cash - End of Period  | 189,001,388 |             | 153,960,780   | 189,001,388      |             | 153,960,780         |
| Change In Cash - Increase (Decrease)  | 2,718,621   |             | 7,665,306     | 7,389,430        |             | 13,932,328          |