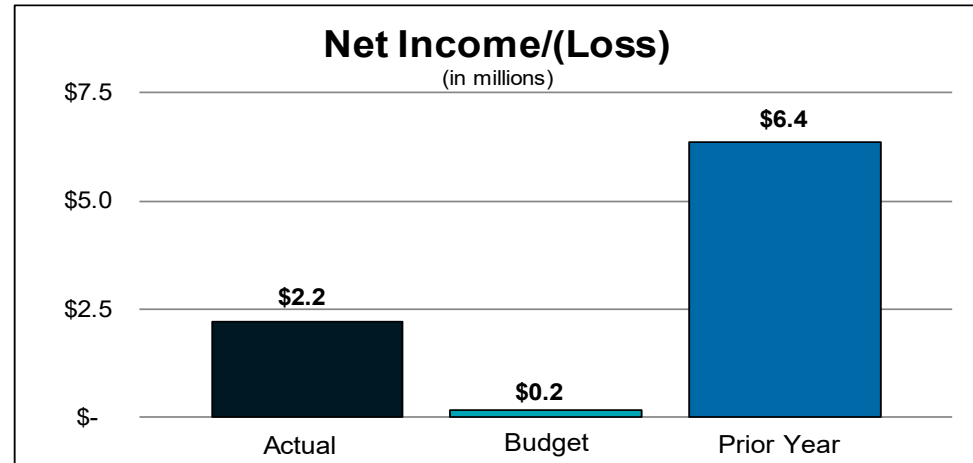
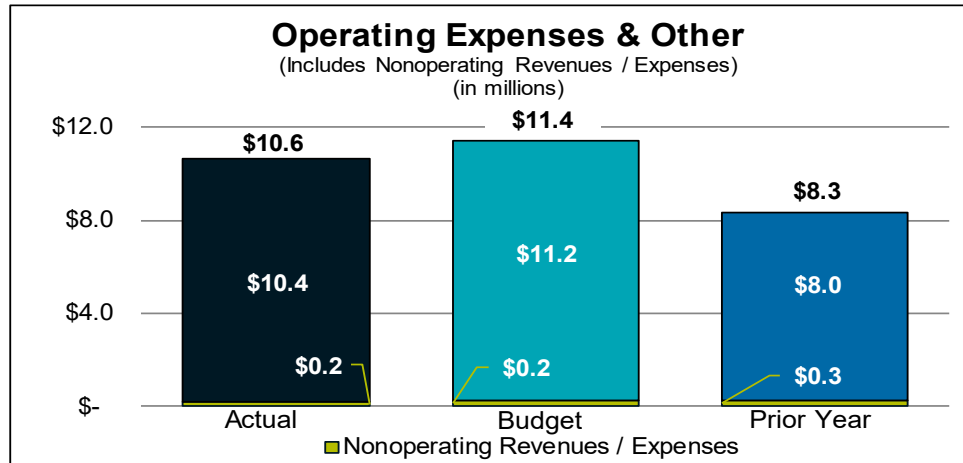
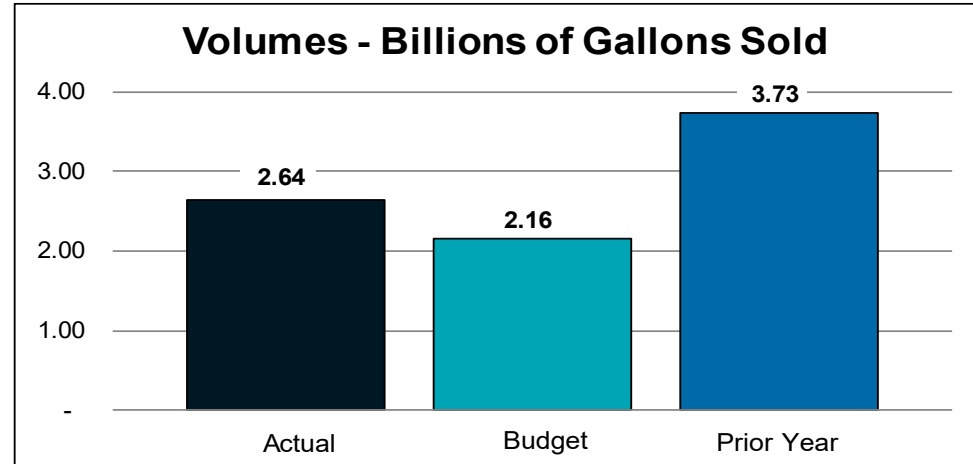
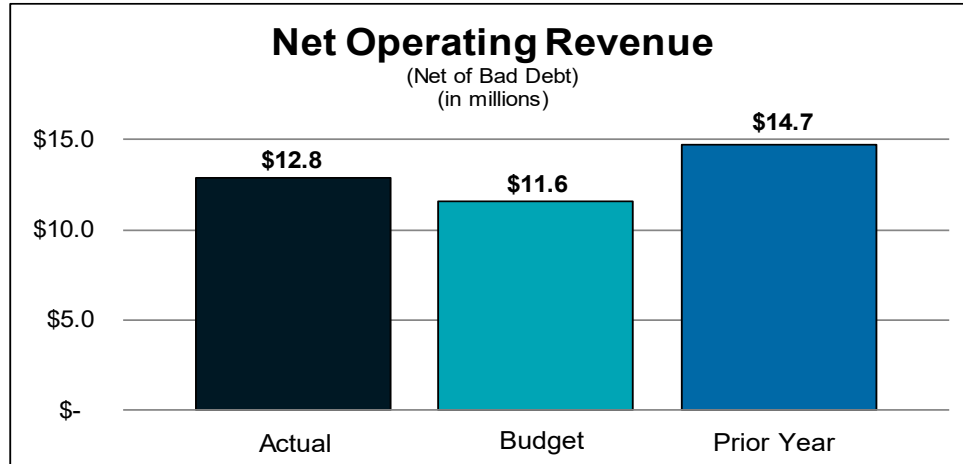


# REPORT ON INCOME & FINANCE

MAY 2024

# WATER OPERATIONS

## CURRENT MONTH – MAY 2024



# WATER OPERATIONS – EXECUTIVE SUMMARY

## MAY 2024 vs. BUDGET

### Revenue:

• May Water sales revenues of \$12.8 million were favorable to budget by \$1.2 million, or 10.6%, as follows:

- Increased metered sales of water due to volumes that were up 22.3% vs. budget
- All other non-volume related

Millions	
\$	1.4
\$	(0.2)

### Volumes:

• May Water volumes were favorable to budget by 22.3% despite experiencing the second wettest May on record

### Operating Expenses & Other:

• May operating and other expenses of \$10.6 million were favorable to budget by \$0.8 million, or 7.1%, as follows:

- Decreased Lead Service line replacements due to timing
- Decreased Distribution Maintenance expense primarily due to timing of paving cuts
- Decreased WIR Water service reconnects/service replacements due to timing of various water main projects
- Increased Administrative & General expense primarily due to lower amounts charged to capital projects (which serves to increase operating expenses)
- All other, net

\$	0.5
\$	0.3
\$	0.2
\$	(0.3)
\$	0.1

### Net Income:

• May's net income of \$2.2 million was favorable to budget by \$2.0 million

# WATER OPERATIONS – EXECUTIVE SUMMARY

## MAY 2024 vs. PRIOR YEAR

### Revenue:

Millions

• May Water sales revenues of \$12.8 million were unfavorable to prior year by \$1.9 million, or 12.7%, as follows:	
• Decreased metered sales of water due to volumes that were down 29.2% vs. prior year, partially offset with 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%)	\$ (1.9)
• 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)	\$ 0.1
• All other non-volume related	\$ (0.1)

### Volumes:

- May Water volumes were unfavorable to prior year by 29.2% driven primarily by higher precipitation in May vs. prior year. May 2024 was second wettest May on record vs. May 2023 as the driest May on record.

### Operating Expenses & Other:

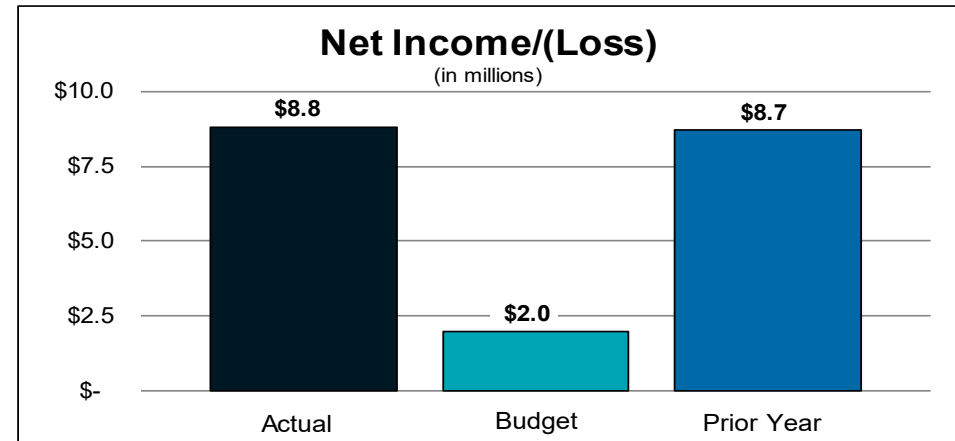
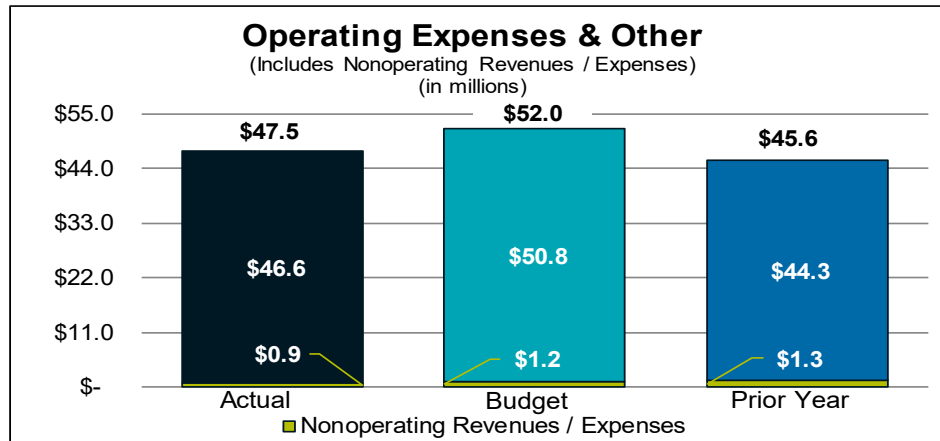
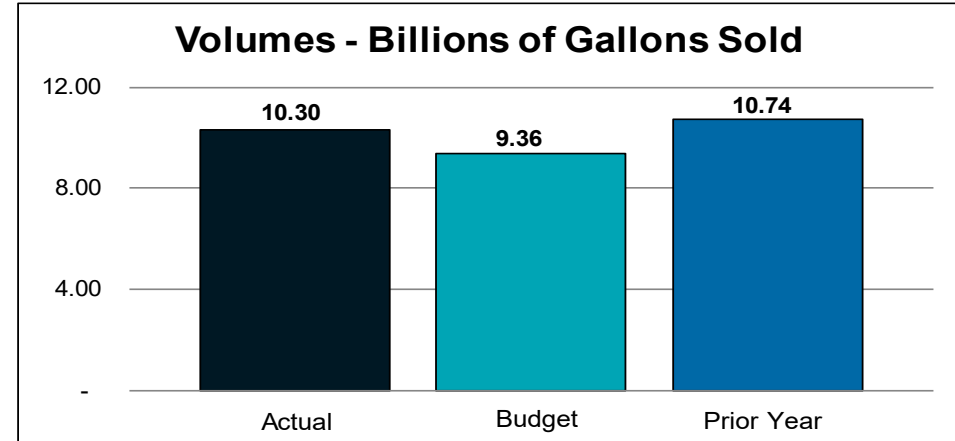
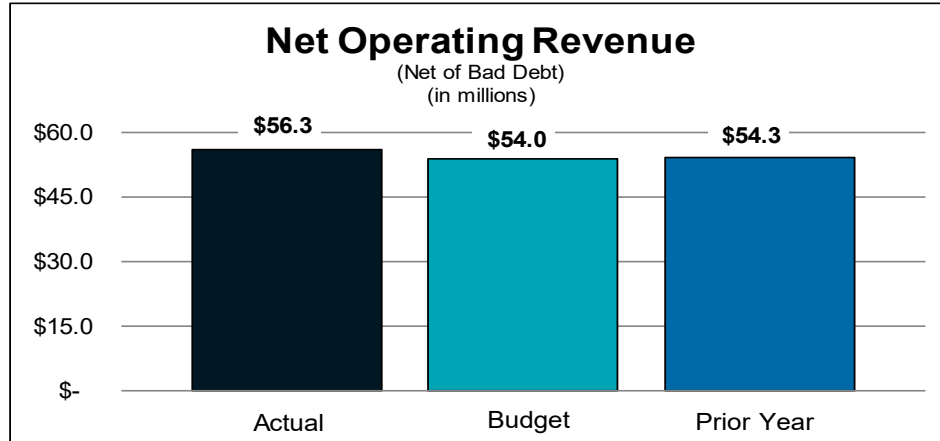
• May operating and other expenses of \$10.6 million were unfavorable to prior year by \$2.3 million, or 27.5%, as follows:	
• Increased Purification Maintenance expense due to receipt of insurance proceeds for the 2019 Flood settlement in prior year	\$ (1.1)
• Increased Depreciation expense for annual contributions in aid of construction abandonment adjustment	\$ (0.4)
• Increased Distribution Operating expense primarily due to increase in utility locating staff driven by increased ticket counts	\$ (0.2)
• All other, net	\$ (0.6)

### Net Income:

- May's net income of \$2.2 million was unfavorable to prior year by \$4.2 million.

# WATER OPERATIONS

## YEAR-TO-DATE – MAY 2024



# WATER CAPITAL EXPENDITURES

## YEAR-TO-DATE MAY 2024



- Year-to-date capital expenditures of \$35.4 million were \$20.4 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Header Incident Design & Construction (timing)	\$ (4.4)
Platte South - New Electrical Building Design (timing)	\$ (2.1)
Florence - Site Header & Basin 6 Rehabilitation (timing)	\$ (1.8)
Platte West - Lime Grit Removal Installation (timing)	\$ (0.8)
Highway 370 Booster Pump Design & Construction (timing)	\$ (0.5)
Platte South - Wellfield Resiliency	\$ (0.5)
Florence - Pre-Sed Basin Rehab-Design (timing)	\$ (0.3)
Florence - Minne Lusa Repairs (timing)	\$ 1.0
Platte South - Administration Building Design & Construction	\$ 0.9
Buildings, Land & Equipment-All Other	\$ (1.9)
Mains-Cast Iron (timing)	\$ (2.4)
Mains - All other (timing of large development projects)	\$ (4.6)
Construction Machines (timing)	\$ (0.8)
All other, net	\$ (2.2)
<b>Total</b>	<b>\$ (20.4)</b>

# CASH POSITION – WATER DEPARTMENT

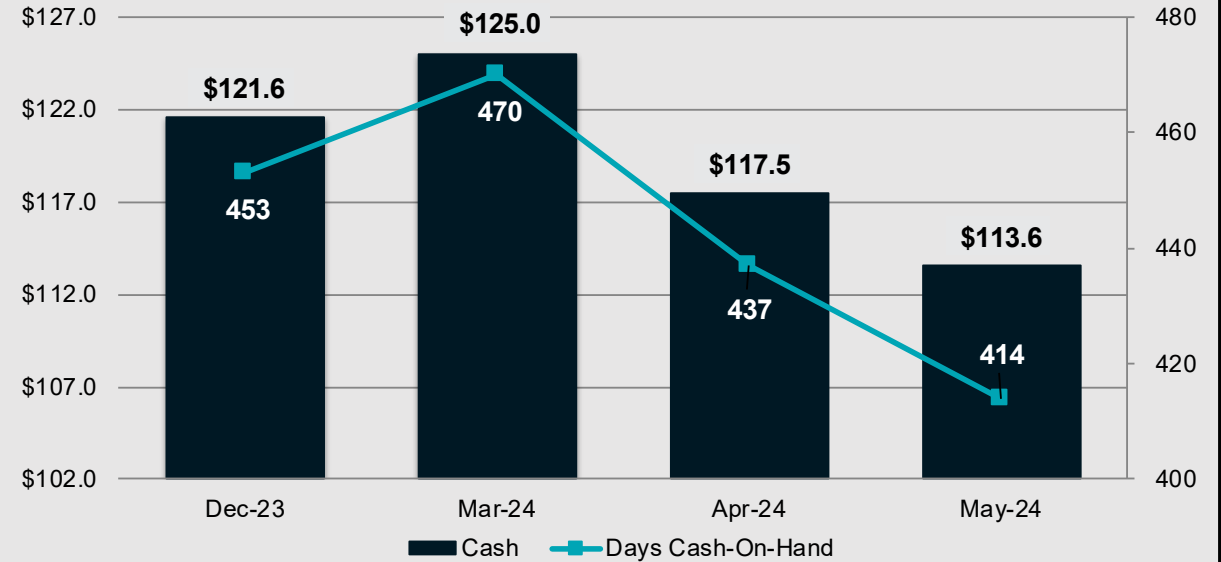
MAY 31, 2024

- Cash and restricted funds totaled \$163.3 million; unrestricted cash totaled \$113.6 million, as depicted below:

(\$ in millions)	12/31/2023	5/31/2024	Change
Cash Per Balance Sheet	\$ 168.1	\$ 163.3	\$ (4.8)
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 40.7	\$ 37.4	\$ (3.3)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 2.5	\$ 9.0	\$ 6.5
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	\$ 49.7	\$ 3.2
<b>Unrestricted Cash</b>	<b>\$ 121.6</b>	<b>\$ 113.6</b>	<b>\$ (8.0)</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 8.6	\$ 8.0	\$ (0.6)
Sewer Fees Collected but not Remitted	\$ 17.7	\$ 20.1	\$ 2.4
Customer Advances for Construction*	\$ 41.9	\$ 58.6	\$ 16.7
WIR Funds Collected but not Expended	\$ 32.3	\$ 31.3	\$ (1.0)
Cash Reserves	\$ 21.1	\$ (4.4)	\$ (25.5)
Days Cash on Hand (Unrestricted Cash)	453	414	(39)
Cash Required to meet 180 Day Goal	\$ 48.3	\$ 49.3	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 73.3	\$ 64.3	

## Water - Unrestricted Cash

(\$ in millions)

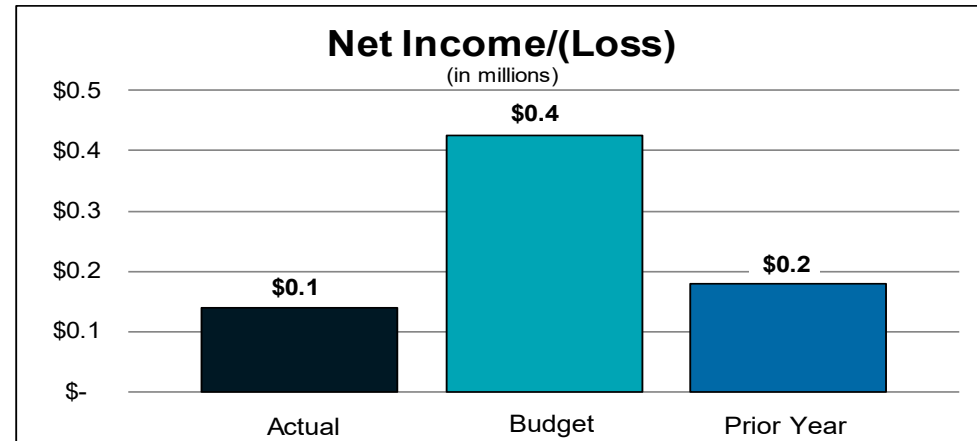
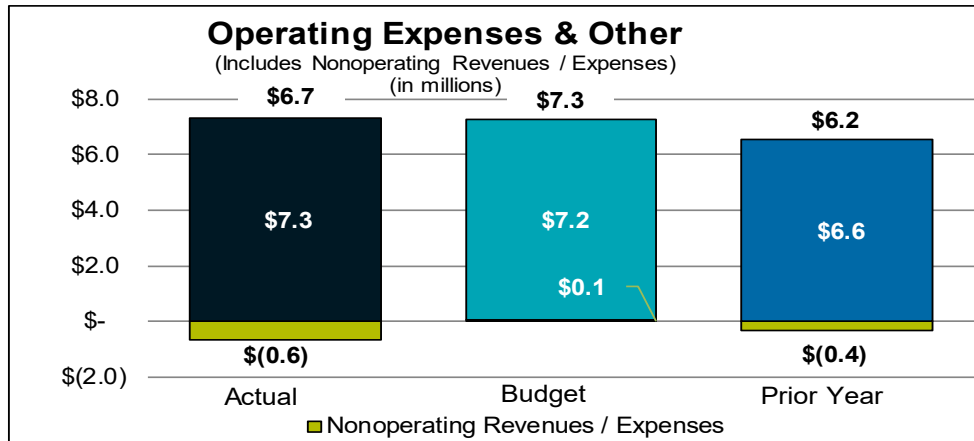
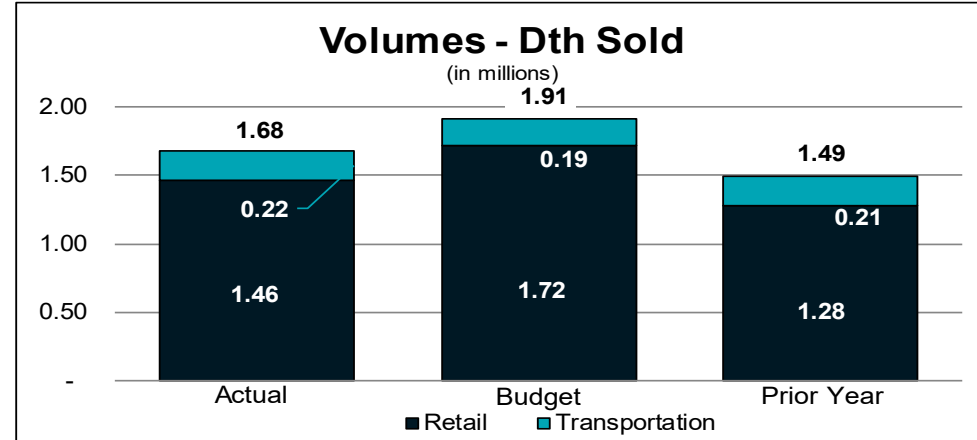
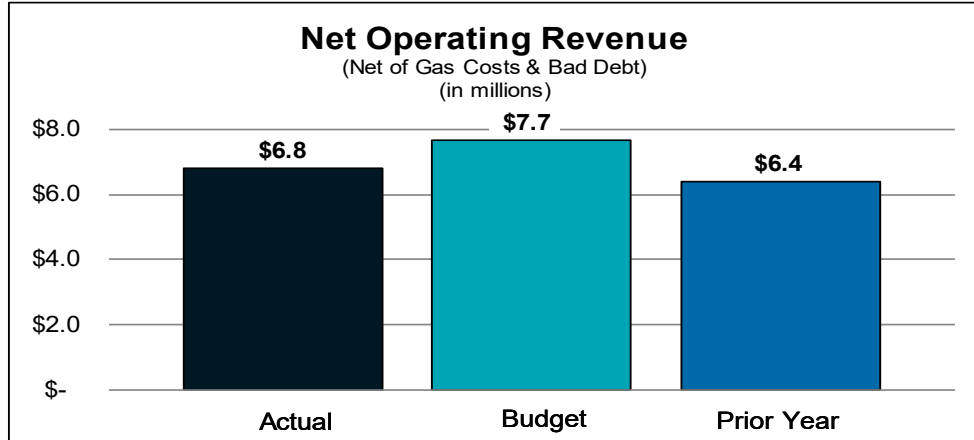


- Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On May 31, 2024, \$18.2 million has been expended from Cash Reserves for work-in-progress.

\*\*Cash Reserves as of May 31, 2024 were negatively impacted by \$1.9 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" in June 2024. (There is a one-month lag between incurring costs and reimbursement.)

# GAS OPERATIONS

## CURRENT MONTH – MAY 2024





# GAS OPERATIONS – EXECUTIVE SUMMARY

## MAY 2024 vs. BUDGET

### Revenue:

Millions

• May Gas net revenues of \$6.8 million were unfavorable to budget by \$0.9 million, or 11.2%, as follows:

- Decreased net sales revenue primarily due to lower volumes that were down 12.3% vs. budget
- All other non-volume related

\$ (0.7)  
\$ (0.2)

### Volumes:

• May Gas volumes were unfavorable to budget by 12.3% primarily driven by a reduction in energy demand

### Operating Expenses & Other:

• May operating and other expenses of \$6.7 million were favorable to budget by \$0.6 million, or 7.9%, as follows:

- Increased investment and interest income primarily due to higher investable cash balances and higher yields
- Decreased Statutory payments & fuel taxes due to lower gross sales of gas vs. budget
- Increased Depreciation & Amortization expense primarily driven by the adoption of GASB 96 - Subscription-based Information Technology Arrangements (SBITA)
- All other, net

\$ 0.8  
\$ 0.2  
\$ (0.3)  
\$ (0.1)

### Net Income:

• May's net income of \$0.1 million was \$0.3 million unfavorable to budget

# GAS OPERATIONS – EXECUTIVE SUMMARY

## MAY 2024 vs. PRIOR YEAR

### Revenue:

Millions

- May Gas net revenues of \$6.8 million were favorable to prior year by \$0.4 million, or 6.3%, as follows:
  - Increased net sales revenue primarily due to the increase in volumes of 12.4% vs. prior year and the impact of the January 2, 2024 rate increase (2.5% increase to the Margin component of rates for all customer classes) \$ 0.4
  - 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
  - All other non-volume related \$ (0.1)

### Volumes:

- May Gas volumes were favorable to prior year by 12.4% partially driven by an increase in customer accounts and slight decrease in low temperatures in May vs. prior year

### Operating Expenses & Other:

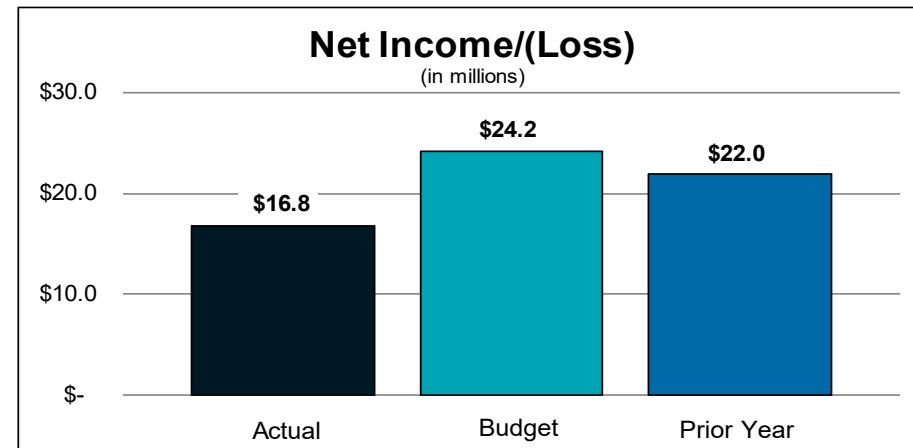
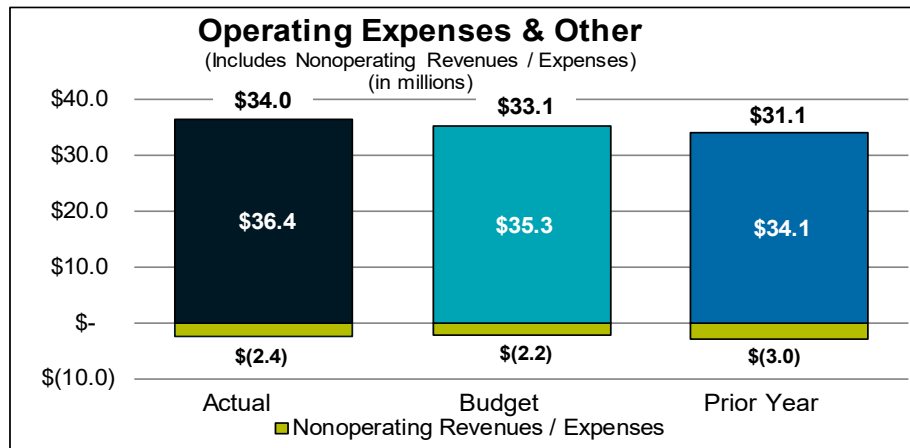
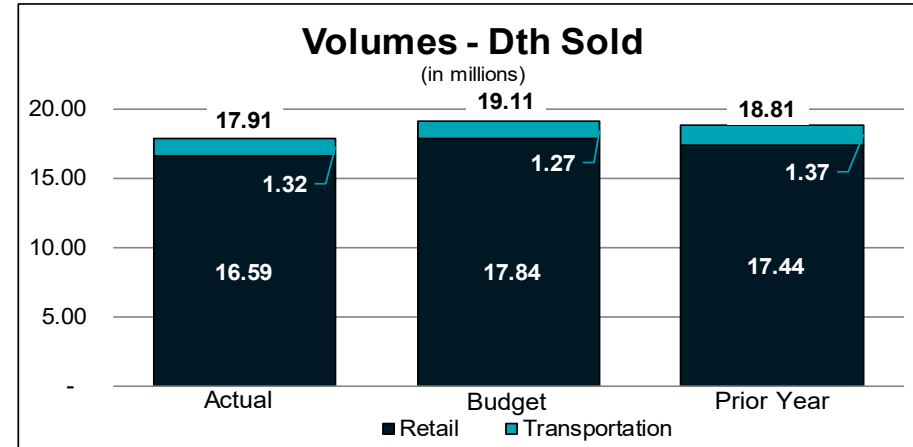
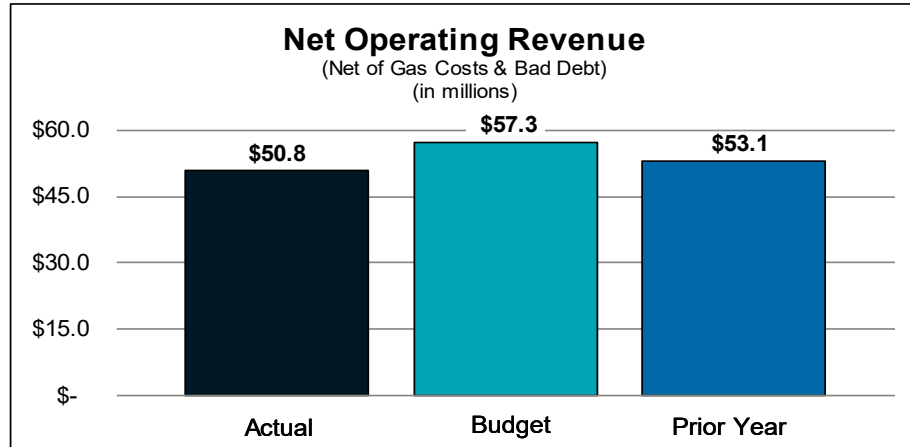
- May operating and other expenses of \$6.7 million was unfavorable to prior year by \$0.5 million, or 7.1%, as follows:
  - Increased Depreciation & Amortization expense primarily driven by the adoption of GASB 96 - Subscription-based Information Technology Arrangements (SBITA) \$ (0.4)
  - Increased interest expense due to the issuance of 2023 Gas Revenue Bonds \$ (0.3)
  - Increased investment and interest income primarily due to higher investable cash balances and higher yields \$ 0.8
  - All other, net \$ (0.6)

### Net Income:

- May's net income of \$0.1 million was \$0.1 million unfavorable to prior year

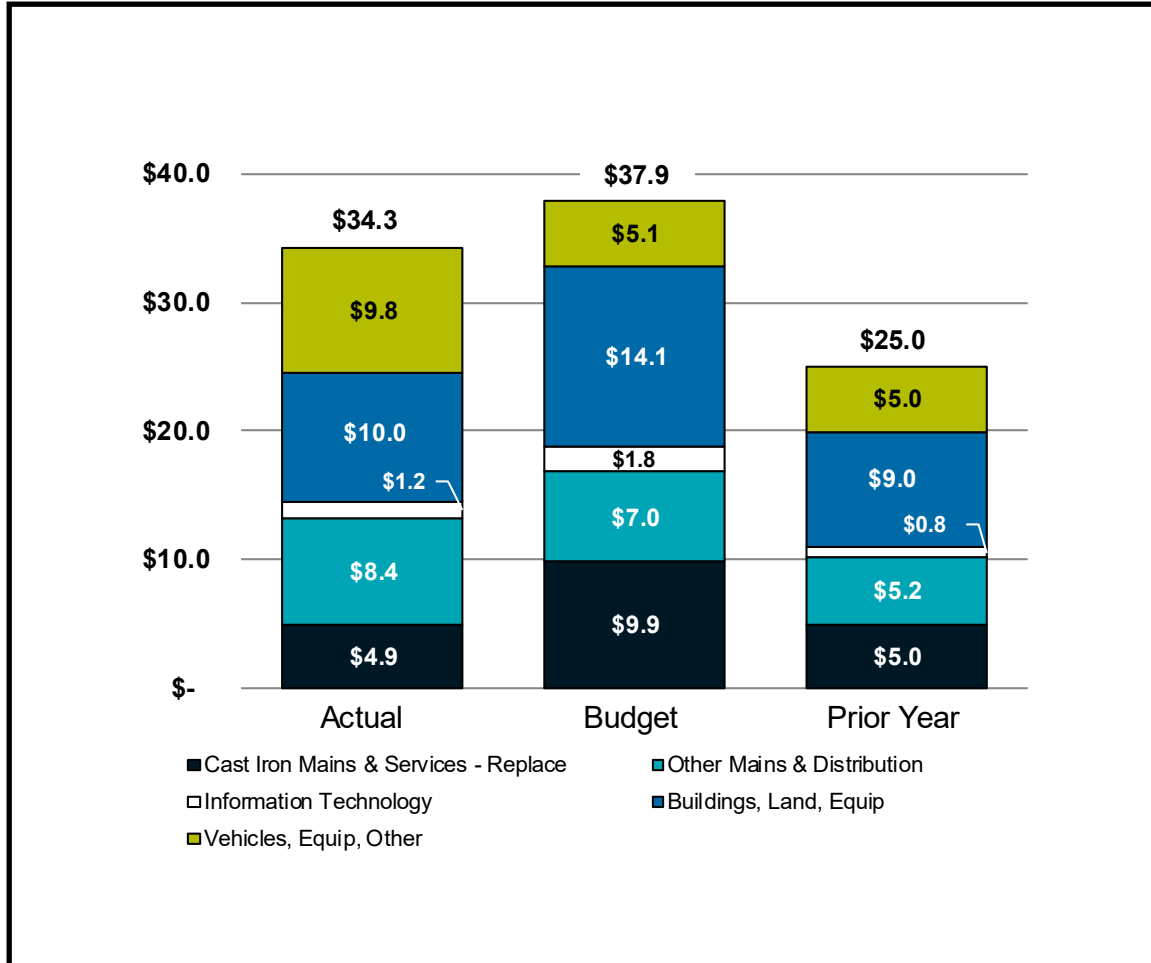
# GAS OPERATIONS

## YEAR-TO-DATE – MAY 2024



# GAS CAPITAL EXPENDITURES

YEAR-TO-DATE MAY 2024



- Year-to-date capital expenditures of \$34.3 million were \$3.6 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (timing)	\$ (3.3)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (1.2)
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ (1.0)
Buildings, Land and Equipment - LNG Vaporization Expansion	\$ 2.0
Buildings, Land and Equipment - All Other	\$ (0.6)
Information Technology - Digital Platform Modernization (timing)	\$ (0.8)
Information Technology - Network Lifecycle Refresh & Upgrades (timing)	\$ (0.3)
Information Technology - Camera Life Cycle Upgrade Project (timing)	\$ 0.5
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (5.0)
Mains - Other Mains & Distribution	\$ 1.4
All Other-Misc.	\$ 4.7
<b>Total</b>	<b>\$ (3.6)</b>

# CASH POSITION – GAS DEPARTMENT

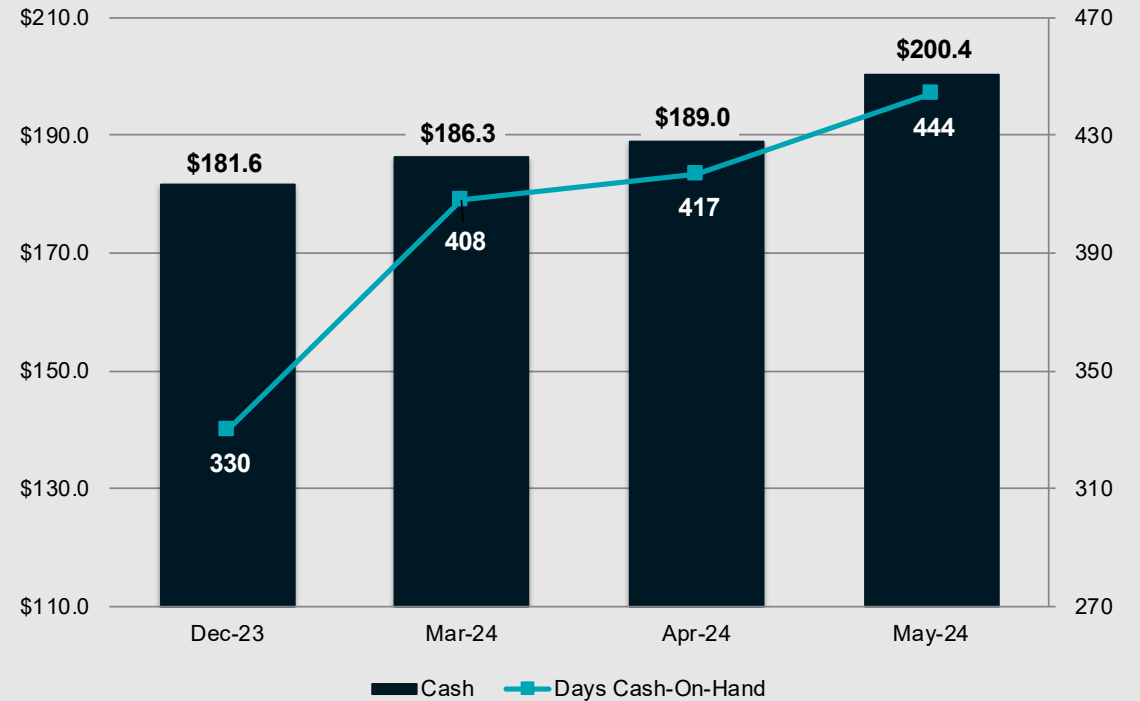
MAY 31, 2024

- Cash and restricted funds totaled \$301.7 million; unrestricted cash totaled \$200.4 million, as depicted below:

(\$ Millions)	12/31/2023	5/31/2024	Change
Cash per Balance Sheet	\$ 299.2	\$ 301.7	\$ 2.5
Less Restricted Cash:			
2023 Bond Project Funds (Proceeds Remaining)	\$ 89.3	\$ 80.3	\$ (9.0)
2022 Bond Project Funds (Proceeds Remaining)	\$ 26.3	\$ 17.3	\$ (9.0)
2023 Bond Closing Funds (Additional Issuance Cost)	\$ 0.4	\$ -	\$ (0.4)
Bond Sinking Fund-2018 bonds (To pay interest & principal payments)	\$ 1.6	\$ 3.7	\$ 2.1
Subtotal Restricted Cash	\$ 117.6	\$ 101.3	\$ (16.3)
<b>Unrestricted Cash</b>	<b>\$ 181.6</b>	<b>\$ 200.4</b>	<b>\$ 18.8</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 29.8	\$ 24.6	\$ (5.2)
Customer Advances for Construction	\$ 0.2	\$ 0.2	\$ (0.0)
Cash Reserves	\$ 151.6	\$ 175.6	\$ 24.0
Days Cash on Hand (Unrestricted Cash)	330	444	114
Cash Required to meet 180 Day Goal	\$ 99.1	\$ 81.3	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 82.5	\$ 119.1	

## Gas - Unrestricted Cash

(\$ in millions)

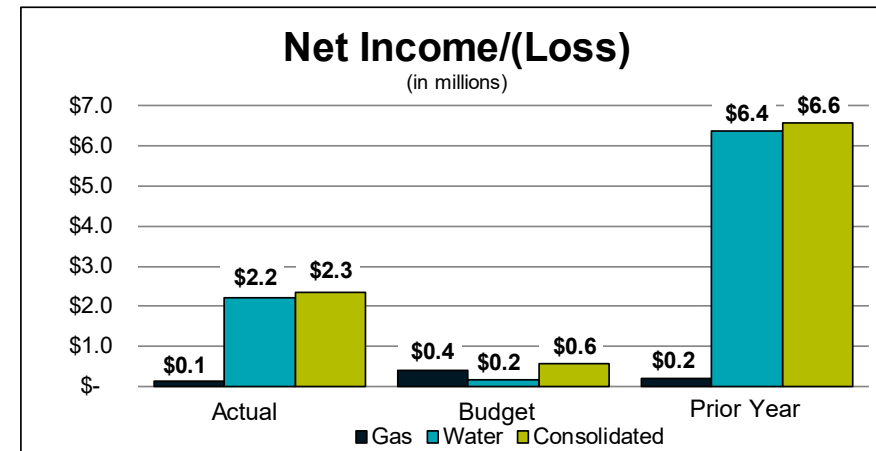
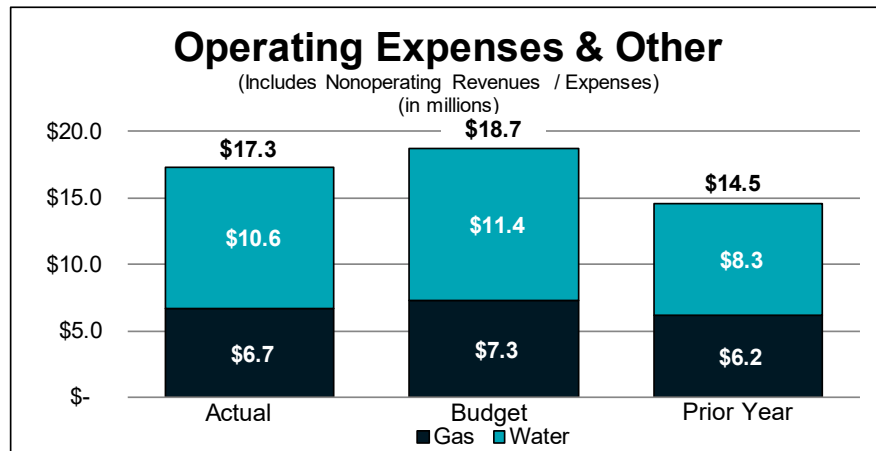
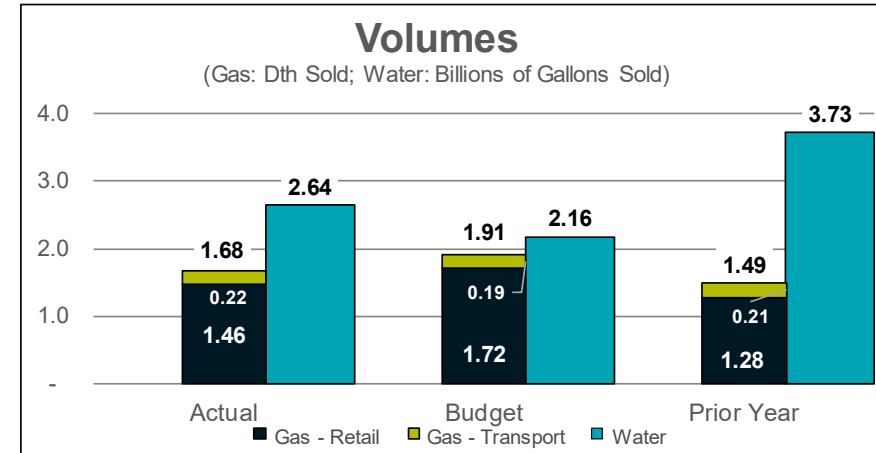
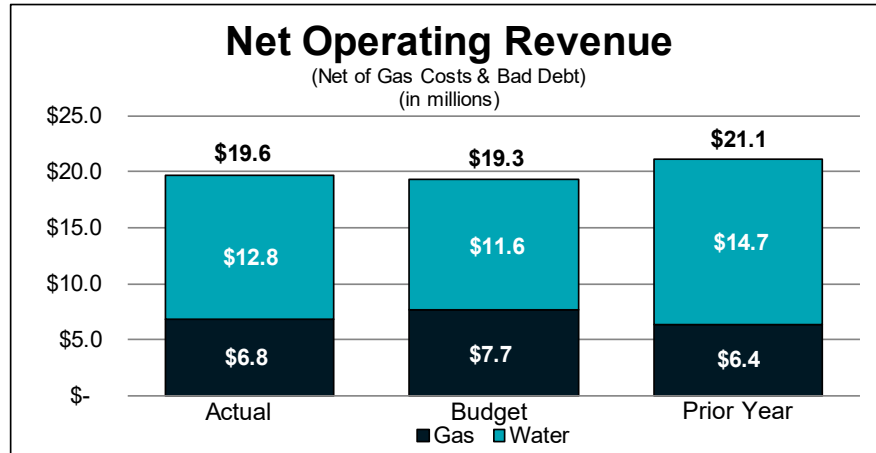


\*Cash Reserves were negatively impacted by \$1.3 million due to the fact that the cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

\*\*Cash Reserves as of May 31, 2024 were negatively impacted by \$3.6 million due to spending on projects to be funded by the 2022 and 2023 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in June 2024. (There is a one-month lag between incurring costs and reimbursement.)

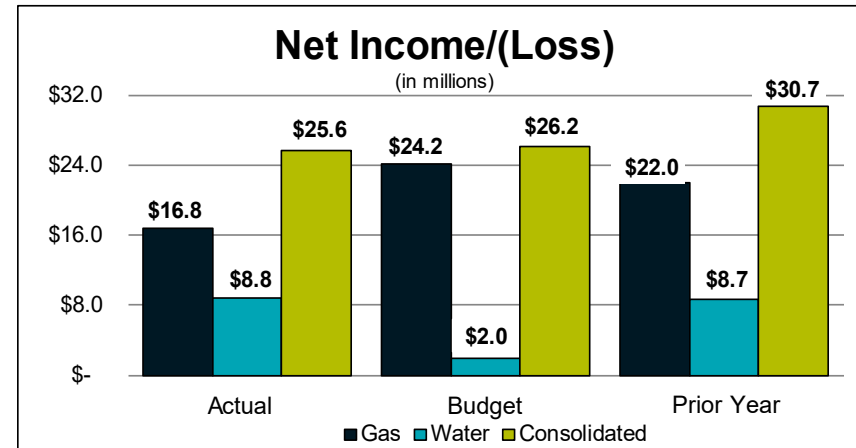
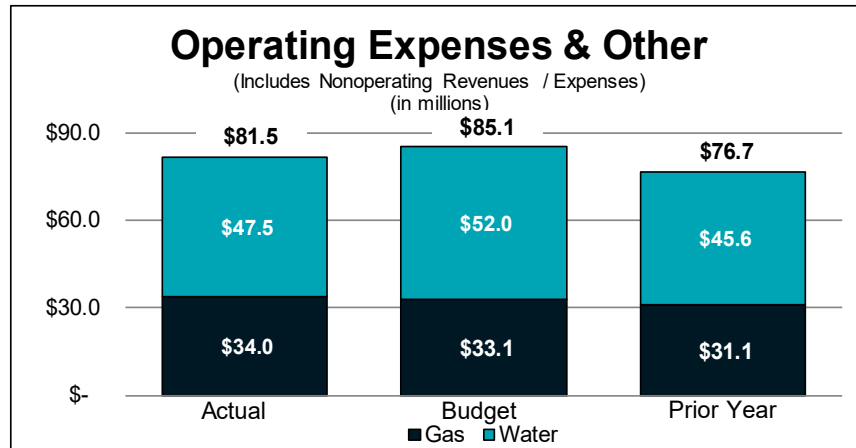
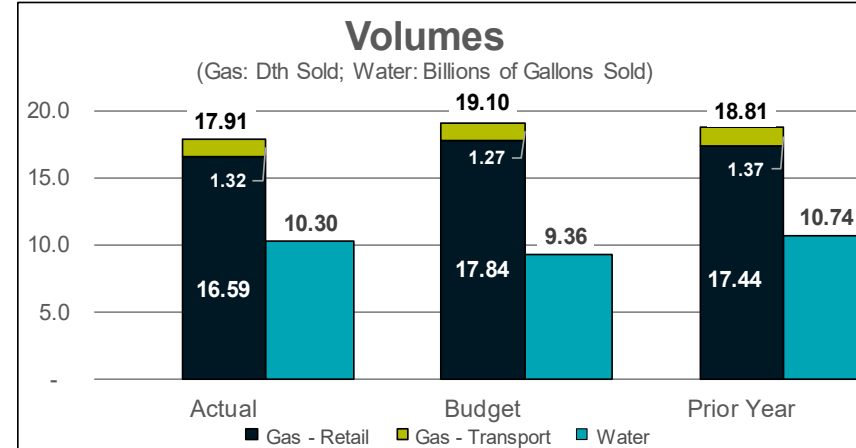
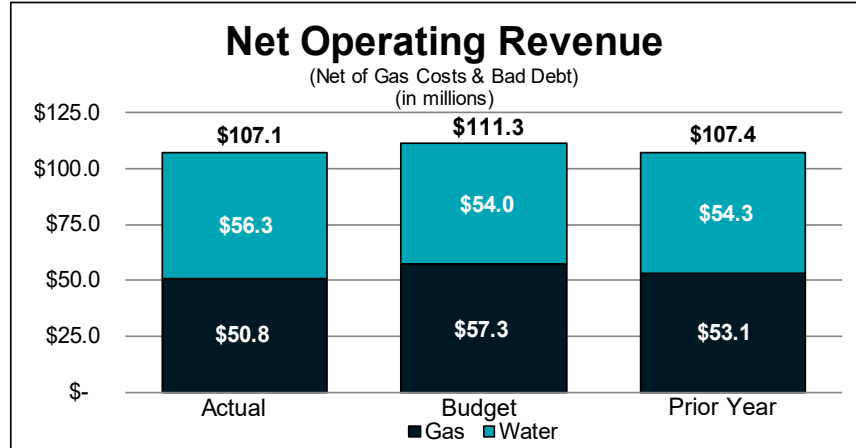
# GAS & WATER COMBINED

## CURRENT MONTH – MAY 2024



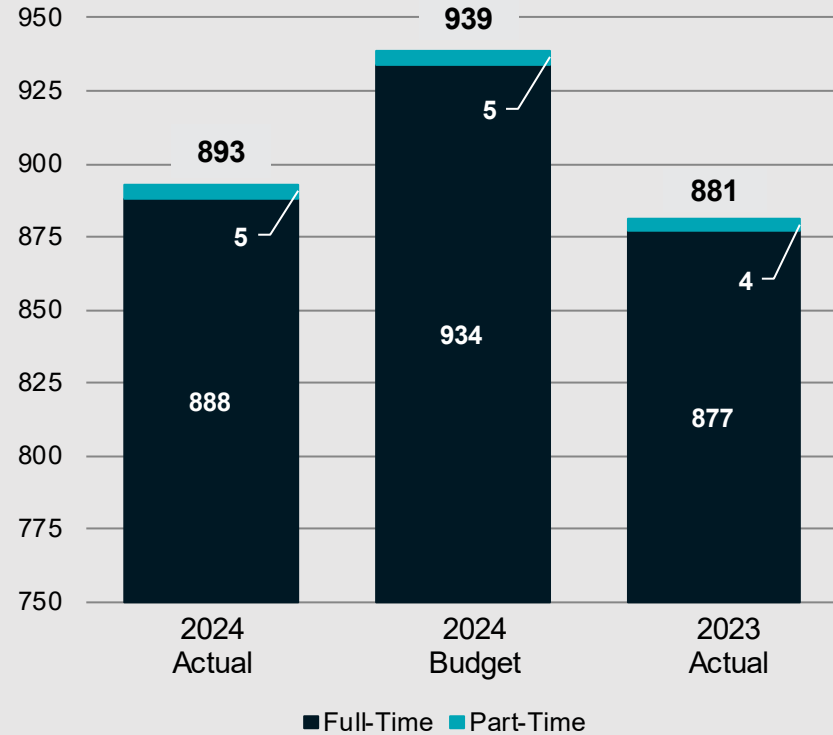
# GAS & WATER COMBINED

## YEAR-TO-DATE – MAY 2024



# PERSONNEL

## AS OF MAY 31, 2024 GAS & WATER COMBINED

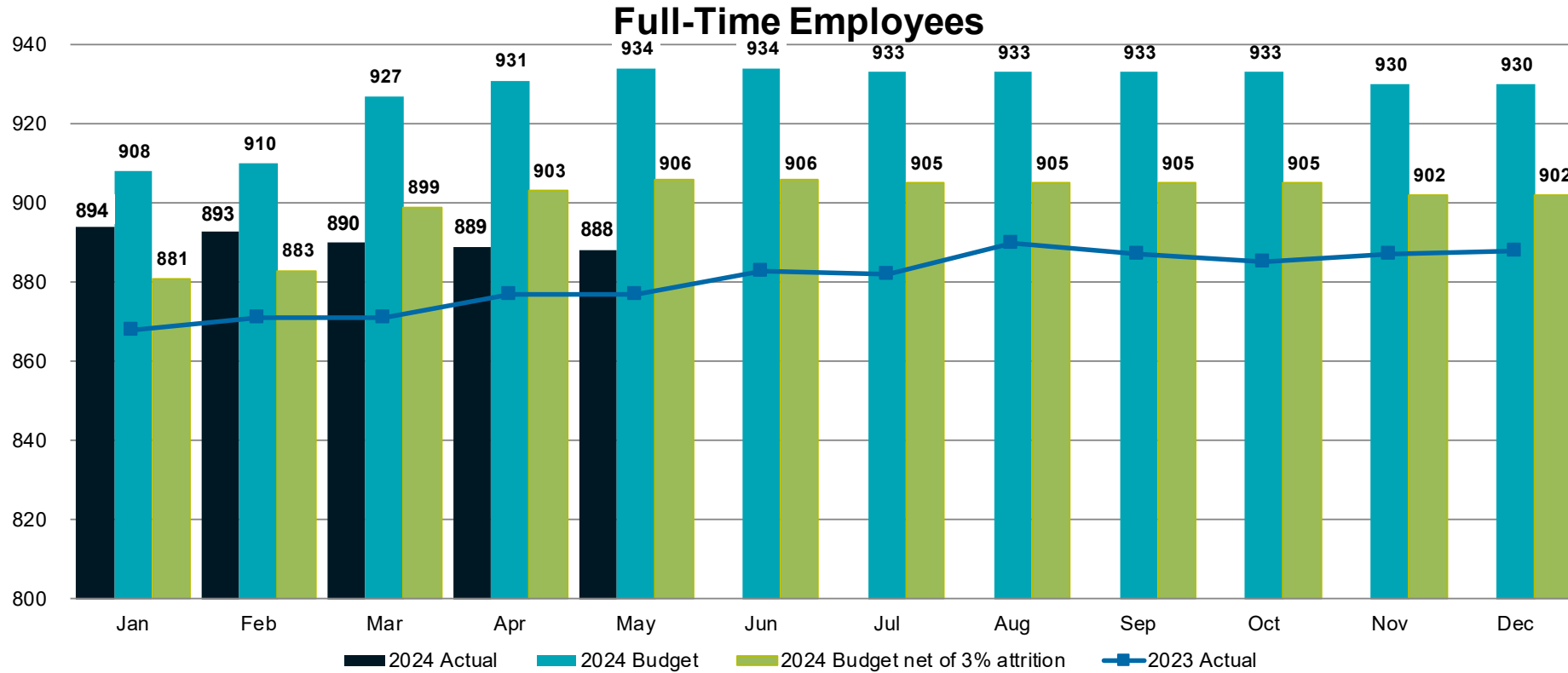


- The active payroll for May was \$7.8 million, compared with \$8.0 million in budget and \$7.4 million in prior year.
- At May 31<sup>st</sup>, there were 888 regular full-time employees, compared with 934 in budget and 877 at May 31, 2023.
- At May 31<sup>st</sup>, there were 5 regular part-time employees, compared with 5 in budget and 4 at May 31, 2023.
- Decrease in payroll driven by lower staffing and decrease in overtime expense partially offset by a 3% attrition factor assumed in budget



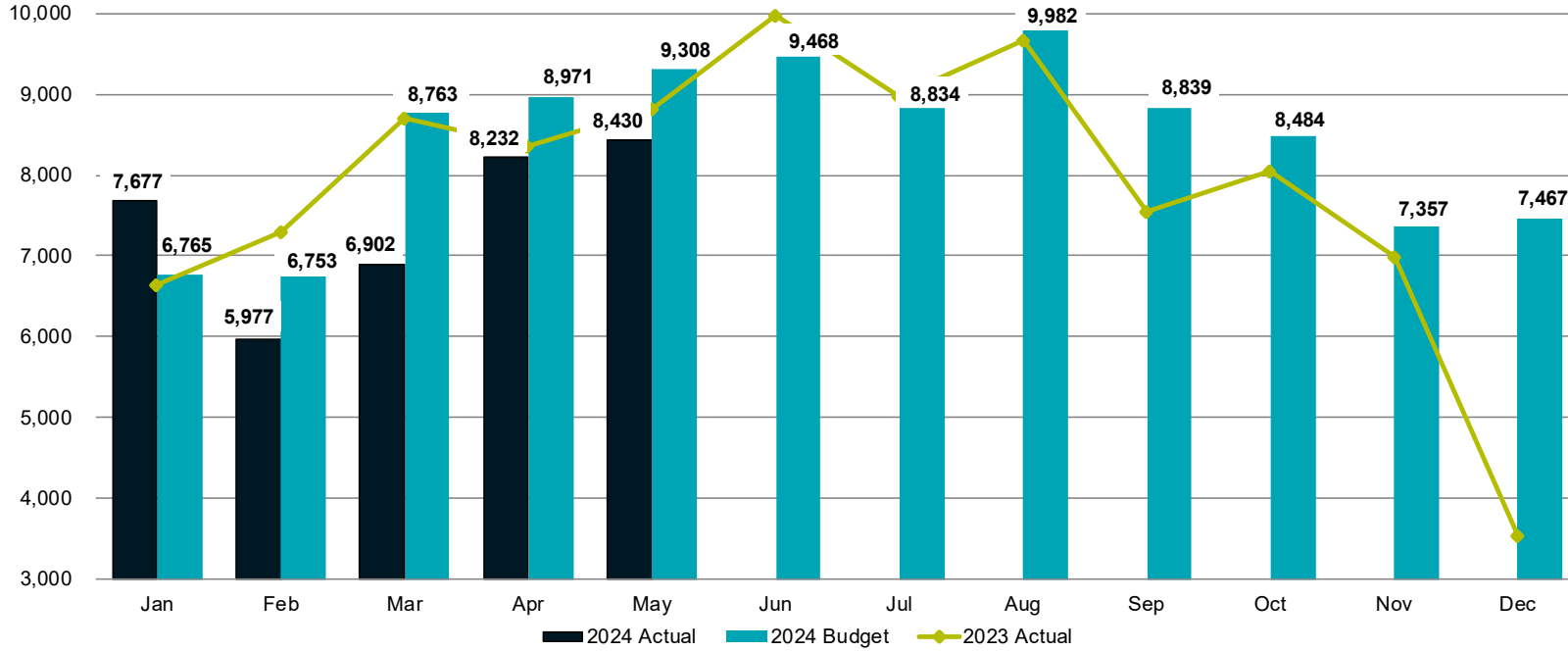
# PERSONNEL TREND

THROUGH MAY 2024  
(GAS & WATER COMBINED)



# OVERTIME HOURS TREND

THROUGH MAY 2024  
(GAS & WATER COMBINED)



	Month of May				
	2024	2024	2023	Favorable/(Unfavorable)	
	Actual	Budget	Actual	vs. Budget	vs. 2023
Overtime Hours	8,430.0	9,308.0	8,817.0	878.0	387.0
Overtime Dollars \$	\$ 529,379	\$ 566,761	\$ 526,037	\$ 37,382	\$ (3,342)

	Year-To-Date May				
	2024	2024	2023	Favorable/(Unfavorable)	
	Actual	Budget	Actual	vs. Budget	vs. 2023
Overtime Hours	37,217.0	40,560.0	39,829.0	3,343.0	2,612.0
Overtime Dollars \$	\$ 2,327,662	\$ 2,470,265	\$ 2,324,741	\$ 142,603	\$ (2,921)

# OVERTIME HOURS TREND (continued)

**MAY 2024**

**(GAS & WATER COMBINED)**

Overtime hours for the month totaled 8,430.0 as compared with 9,308.0 in budget and 8,817.0 in prior year. Overtime hours were 878.0 less than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Safety, Security & Locating (1)	891.5
Water Distribution (2)	432.0
Gas Production (3)	110.0
Construction (4)	(589.5)
All other, net	34.0
	<u>878.0</u>

- (1) Decreased overtime primarily driven by increase in staff to assist in managing increase in ticket volume
- (2) Decreased overtime primarily driven by managing preventative maintenance in an effort to reduce overtime
- (3) Decreased overtime primarily driven by the liquefaction expansion project and reduction in propane unloading limitation driven by high price on propane
- (4) Increased overtime hours primarily due to an increase in the number of water main breaks  
(Record May high of 41 breaks vs. 5-year average of 27 breaks)

**METROPOLITAN**  

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**UTILITIES DISTRICT**

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

	Current Month			Current Month				May Year to Date			May Year to Date			
				Variance Vs. Budget		Variance Vs. Prior Year					Variance Vs. Budget		Variance Vs. Prior Year	
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Water sales	\$ 11,001,235	\$ 9,644,724	\$ 12,918,177	14.06 %	\$ 1,356,511	(14.84)%	\$ (1,916,941)	\$ 46,964,068	\$ 44,441,296	\$ 45,501,945	5.68 %	\$ 2,522,772	3.21 %	\$ 1,462,123
Infrastructure charge	1,571,986	1,537,407	1,434,685	2.25 %	34,578	9.57 %	137,301	7,666,696	7,656,843	7,050,599	.13 %	9,853	8.74 %	616,096
Other	268,160	424,903	357,157	(36.89)%	(156,743)	(24.92)%	(88,998)	1,639,657	1,922,805	1,774,149	(14.73)%	(283,147)	(7.58)%	(134,492)
Total revenues	12,841,381	11,607,034	14,710,018	10.63 %	1,234,347	(12.70)%	(1,868,638)	56,270,421	54,020,943	54,326,693	4.16 %	2,249,478	3.58 %	1,943,728
Revenue Deductions														
Operating & Maintenance	8,473,136	9,636,324	6,499,354	(12.07)%	(1,163,187)	30.37 %	1,973,783	38,655,729	45,900,031	36,572,686	(15.78)%	(7,244,301)	5.70 %	2,083,044
Other	1,943,498	1,566,213	1,545,876	24.09 %	377,285	25.72 %	397,622	7,976,444	4,955,857	7,695,243	60.95 %	3,020,587	3.65 %	281,200
Total expenses	10,416,635	11,202,537	8,045,230	(7.02)%	(785,903)	29.48 %	2,371,405	46,632,173	50,855,888	44,267,929	(8.31)%	(4,223,714)	5.34 %	2,364,244
Other Expense (Income)	205,960	233,751	285,967	(11.89)%	(27,791)	(27.98)%	(80,007)	853,726	1,198,104	1,353,079	(28.74)%	(344,378)	(36.90)%	(499,353)
Net Income (Loss)	\$ 2,218,786	\$ 170,746	\$ 6,378,822	1199.46 %	\$ 2,048,040	(65.22)%	\$ (4,160,036)	\$ 8,784,522	\$ 1,966,952	\$ 8,705,685	346.61 %	\$ 6,817,570	.91 %	\$ 78,837
Thousands of gallons sold	2,644,167	2,162,090	3,734,977	22.30 %	482,077	(29.21)%	(1,090,810)	10,298,238	9,356,340	10,739,528	10.07 %	941,898	(4.11)%	(441,290)
Number of customers	228,115	228,255	225,990	(.06)%	(140)	.94 %	2,125							
Plant Additions & Replacements	\$ 8,050,786	\$ 10,769,681	\$ 10,573,950	(25.25)%	\$ (2,718,895)	(23.86)%	\$ (2,523,164)	\$ 35,358,771	\$ 55,830,614	\$ 31,661,685	(36.67)%	\$ (20,471,842)	11.68 %	\$ 3,697,087

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

	Current Month												May Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year			May Year to Date			Variance Vs. Budget		Variance Vs. Prior Year		
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)		
Revenues																
Gas Sales	\$ 7,417,125	\$ 11,008,885	\$ 8,727,770	(32.63)%	\$ (3,591,760)	(15.02)%	\$ (1,310,645)	\$ 101,438,766	134,268,412	\$ 142,039,541	(24.45)%	\$ (32,829,646)	(28.58)%	\$ (40,600,775)		
(Over)/under gas recovery	(6,816)	-	(503,368)		(6,816)	(98.65)%	496,552	(255,884)	-	(1,508,039)		(255,884)	(83.03)%	1,252,156		
Infrastructure charge	1,447,968	1,494,528	1,316,912	(3.12)%	(46,560)	9.95 %	131,056	7,101,871	7,177,112	6,472,731	(1.05)%	(75,241)	9.72 %	629,140		
Other	323,514	414,310	405,443	(21.91)%	(90,795)	(20.21)%	(81,929)	2,234,677	2,535,314	2,577,172	(11.86)%	(300,637)	(13.29)%	(342,495)		
Total revenues, net	9,181,791	12,917,722	9,946,757	(28.92)%	(3,735,931)	(7.69)%	(764,966)	110,519,430	143,980,838	149,581,405	(23.24)%	(33,461,408)	(26.11)%	(39,061,975)		
Less: Natural gas purchased for resale	2,368,618	5,249,057	3,539,277	(54.88)%	(2,880,439)	(33.08)%	(1,170,659)	59,908,893	86,920,550	96,864,348	(31.08)%	(27,011,657)	(38.15)%	(36,955,455)		
CPEP Rebates	-	-	-		-		-	(231,584)	(223,669)	(348,670)	3.54 %	(7,915)	(33.58)%	117,086		
Operating revenues, net of gas cost	6,813,173	7,668,666	6,407,480	(11.16)%	(855,492)	6.33 %	405,693	50,842,122	57,283,958	53,065,727	(11.25)%	(6,441,836)	(4.19)%	(2,223,606)		
Revenue Deductions																
Operating & Maintenance	5,597,437	5,307,285	4,728,491	5.47 %	290,152	18.38 %	868,946	26,074,794	24,750,288	22,961,028	5.35 %	1,324,507	13.56 %	3,113,767		
Other	1,744,162	1,916,256	1,839,233	(8.98)%	(172,094)	(5.17)%	(95,070)	10,367,354	10,544,498	11,118,518	(1.68)%	(177,144)	(6.76)%	(751,164)		
Total operating expenses	7,341,599	7,223,541	6,567,724	1.63 %	118,058	11.78 %	773,875	36,442,148	35,294,785	34,079,545	3.25 %	1,147,363	6.93 %	2,362,603		
Other expense (income)	(668,662)	20,307	(338,337)	(3392.84)%	(688,968)	(97.63)%	(330,325)	(2,414,339)	(2,187,895)	(2,982,447)	(10.35)%	(226,444)	(19.05)%	568,109		
Net Income (Loss)	\$ 140,236	\$ 424,818	\$ 178,093	(66.99)%	(284,582)	(21.26)%	(37,857)	\$ 16,814,312	\$ 24,177,067	\$ 21,968,629	(30.45)%	(7,362,755)	(23.46)%	(5,154,317)		
Total Retail Sales Adjusted for Unbilled Sales	1,463,602	1,717,383	1,282,246	(14.78)%	(253,781)	14.14 %	181,356	16,593,588	17,841,038	17,438,473	(6.99)%	(1,247,450)	(4.84)%	(844,885)		
Total Transportation Sales	213,039	194,202	210,147	9.70 %	18,837	1.38 %	2,892	1,317,039	1,266,104	1,370,805	4.02 %	50,935	(3.92)%	(53,766)		
Total Sales Adjusted for Unbilled Sales	1,676,641	1,911,585	1,492,393	(12.29)%	(234,944)	12.35 %	184,248	17,910,627	19,107,142	18,809,278	(6.26)%	(1,196,515)	(4.78)%	(898,651)		
Heating degree days	56	143	69	(60.84)%	(87)	(18.84)%	(13)	3,031	3,568	3,452	(15.05)%	(537)	(12.20)%	(421)		
Number of customers	241,075	255,265	239,542	-5.56%	(14,190)	.64 %	1,533									
Plant Additions & Replacements	\$ 6,497,544	\$ 8,187,195	\$ 5,884,413	(20.64)%	(1,689,651)	10.42 %	\$ 613,131	\$ 34,275,589	\$ 37,921,472	\$ 25,011,899	(9.61)%	\$ (3,645,883)	37.04 %	\$ 9,263,689		

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

	Actual 2008 - 2023	Actual January	Actual February	Actual March	Actual April	Actual May	Budget June	Budget July	Budget August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
<b>WATER</b>															
Water Infrastructure Revenue	\$213,621,442	1,468,563	1,542,086	1,522,986	1,561,075	1,571,986	1,541,246	1,543,321	1,545,128	1,546,390	1,543,888	1,542,103	1,542,261	\$18,471,032	\$232,092,473
Water Infrastructure Revenue - Commodity	\$53,994,600	675,895	613,946	645,527	732,542	895,344	1,473,875	1,957,563	2,131,776	1,854,001	1,436,280	711,952	671,439	\$13,800,140	\$67,794,740
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	2,023,909	2,565,557	2,030,947	1,792,985	1,627,301	1,258,101	1,358,101	1,350,941	\$22,338,173	\$205,561,385
Abandonments - approximate	\$6,530,327	0	29,731	36,539	185,870	51,671	84,876	54,968	52,449	47,238	40,491	24,282	24,018	\$632,133	\$7,162,460
Service Reconnections W-3	\$41,335,326	110,879	70,407	330,504	350,369	333,871	501,196	498,869	502,957	498,364	501,634	501,267	502,701	\$4,703,016	\$46,038,342
Infrastructure Integrity	\$2,329,872	54,360	55,874	57,598	55,168	60,736	102,825	103,739	102,410	80,939	82,291	79,058	85,104	\$920,102	\$3,249,974
Water Main Condition Assessment***	\$1,839,794	12,447	8,289	10,362	(82,653)	125,945	89,167	89,167	89,167	89,167	89,167	89,167	89,167	\$698,558	\$2,538,352
<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>2,596,132</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>29,291,982</b>	<b>264,550,513</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>(\$128,803)</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>\$2,979,190</b>	<b>\$35,266,000</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>31,304,554</b>	<b>30,976,054</b>	<b>31,699,249</b>	<b>32,836,185</b>	<b>33,893,567</b>	<b>34,902,051</b>	<b>35,104,232</b>	<b>35,266,000</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 2008 - 2023	Actual January	Actual February	Actual March	Actual April	Actual May	Budget June	Budget July	Budget August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
<b>Gas Infrastructure Revenue</b>	\$206,937,209	\$1,356,521	\$1,431,177	\$1,416,226	\$1,449,979	\$1,447,968	\$1,413,478	\$1,414,027	\$1,414,958	\$1,415,854	\$1,419,593	\$1,422,852	\$1,424,718	\$17,027,349	\$223,964,559
<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	17,345,649	15,233,221	12,803,913	10,336,794	7,935,770	5,543,537	3,044,051	639,022	
<b>Investment Earnings on Project Fund</b>	\$1,408,158	104,534	32,252	76,897	64,629	81,242								\$ 359,554	\$1,767,712
<b>Expenditures</b>															
GCI Mains per G-21	\$124,843,304	268,232	174,914	299,445	613,262	1,394,349	1,260,200	1,260,200	1,260,200	1,260,200	1,260,200	1,260,200	1,259,800	\$11,571,201	\$136,414,505
Abandonments - approximate	\$16,009,782	122	34,060	9,228	22,351	144,016	304,208	304,208	304,208	304,208	304,208	304,208	304,208	\$2,339,235	\$18,349,017
GIR services per G-21	\$99,426,300	260,615	654,389	551,197	328,506	362,764	684,740	684,740	684,740	684,740	684,740	684,740	687,860	\$6,953,771	\$106,380,071
GIR service reconnections per G-3	\$24,804,119	69,707	118,946	133,172	371,021	211,299	180,160	217,970	151,876	143,084	250,337	155,881	117,803	\$2,121,258	\$26,925,378
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>2,112,428</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>\$22,985,466</b>	<b>\$288,760,202</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>(\$664,460)</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>(\$5,958,117)</b>	<b>(\$64,952,851)</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>(57,914,458)</b>	<b>(58,930,289)</b>	<b>(59,983,380)</b>	<b>(60,969,447)</b>	<b>(61,945,826)</b>	<b>(63,025,719)</b>	<b>(64,007,897)</b>	<b>(64,952,851)</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>2,112,428</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>25,546,822</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>2,112,428</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>25,546,822</b>	<b>\$94,503,350</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>189,076</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>\$2,253,482</b>	<b>\$14,225,937</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>313,825</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>\$3,742,648</b>	<b>\$10,461,451</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>(1,316,134)</b>	<b>(717,965)</b>	<b>159,826</b>	<b>1,142,450</b>	<b>2,068,669</b>	<b>2,882,582</b>	<b>3,901,463</b>	<b>4,863,112</b>		<b>4,863,112</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 FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

**A-12a  
MAY 2024**

	Month of May			Five Months Ending May		
	2024 Actual	2024 Budget	2023 Actual	2024 Actual	2024 Budget	2023 Actual
President's Office	\$ 180,885	\$ 184,072	\$ 167,646	\$ 832,310	\$ 1,021,256	\$ 759,087
Top level reductions	0	(250,022)	0	0	(1,160,490)	0
	180,885	(65,950)	167,646	832,310	(139,234)	759,087
Law	94,241	97,493	92,015	462,846	463,939	442,538
Human Resources - Vice President - Savine	124,249	118,900	90,327	583,106	560,138	456,713
Senior Vice President - Mendenhall	218,490	216,393	182,342	1,045,952	1,024,077	899,251
Safety, Security & Locating	428,575	499,400	379,876	1,769,396	2,088,590	1,612,517
Vice President - Hunter	428,575	499,400	379,876	1,769,396	2,088,590	1,612,517
Purchasing	69,272	72,328	64,015	314,877	338,537	308,154
Meter Services	228,276	258,028	230,218	1,113,344	1,207,140	1,010,859
Stores	113,563	113,624	104,885	530,294	506,348	456,909
Facilities Management	102,766	108,255	85,509	464,314	464,374	403,450
Vice President - Zellars	513,877	552,235	484,627	2,422,829	2,516,399	2,179,372
Field Service Administration	191,486	217,529	206,087	911,725	1,056,835	928,190
Field Services	825,224	882,387	781,182	3,947,923	4,081,053	3,499,360
Transportation	118,025	133,233	116,511	559,363	611,901	507,527
Transportation Office	79,219	86,441	75,848	373,737	414,968	356,262
Vice President - Hall	1,213,954	1,319,589	1,179,628	5,792,748	6,164,758	5,291,339
Senior Vice President - Ausdemore	2,156,406	2,371,225	2,044,131	9,984,973	10,769,746	9,083,228
Information Technology - Vice President - Pappalil	549,008	613,348	494,086	2,608,946	2,735,032	2,381,838
Business Development	115,199	131,605	111,319	561,247	621,123	516,305
Corporate Communications	70,006	76,799	63,322	346,730	372,419	299,435
Customer Service Administration	33,693	32,805	31,898	164,875	160,808	155,100
Customer Service	337,926	335,378	227,337	1,577,494	1,581,854	1,130,578
Customer Accounting	207,557	223,503	189,922	997,448	1,038,569	862,726
Branch Delivery	-	-	76,191	-	-	353,618
Customer Service	579,176	591,687	525,348	2,739,817	2,781,231	2,502,022
Vice President - Mueller	764,381	800,091	699,989	3,647,794	3,774,772	3,317,762
Senior Vice President - Lobsiger	1,313,389	1,413,439	1,194,075	6,256,740	6,509,804	5,699,600
Rates	24,011	23,431	22,542	119,890	114,385	109,982
Accounting	155,839	172,940	145,405	756,526	803,666	710,255
Senior Vice President - Myers	179,850	196,371	167,947	876,416	918,051	820,237
Gas Operations	63,898	58,877	58,403	298,988	284,725	268,411
Gas Production	154,203	185,217	180,915	893,620	896,173	876,483
Gas Systems Control	55,518	61,309	56,582	241,722	281,196	258,431
Gas Distribution	133,463	140,929	132,755	636,079	662,737	610,789
Vice President - Knight	407,082	446,332	428,655	2,070,409	2,124,831	2,014,114
Water Operations	28,691	42,896	78,197	203,923	210,243	169,484
Water Pumping - Florence	271,286	290,778	248,466	1,352,348	1,317,654	1,131,755
Maintenance	238,816	256,805	242,431	1,156,291	1,201,178	1,106,693
Water Distribution	323,400	357,971	328,912	1,471,214	1,624,095	1,373,116
Platte South	114,742	121,719	106,506	540,240	543,964	534,139
Platte West	135,247	151,785	116,499	592,782	693,001	607,318
Water Quality	80,762	84,896	75,495	390,564	411,131	352,665
Vice President - Melville	1,192,944	1,306,850	1,196,506	5,707,362	6,001,265	5,275,170
Infrastructure Integrity	129,876	149,526	100,762	565,051	654,026	459,014
Engineering Administration	57,520	77,204	58,585	269,602	376,533	283,041
Plant Engineering	243,992	257,151	225,079	1,145,046	1,183,136	1,054,208
Engineering Design	281,901	278,022	233,231	1,290,373	1,341,347	1,152,510
Vice President - Niiya	713,289	761,903	617,657	3,270,072	3,555,043	2,948,773
Construction	1,422,974	1,437,896	1,359,981	6,833,000	6,760,996	6,336,261
Vice President - Schovanec	1,422,974	1,437,896	1,359,981	6,833,000	6,760,996	6,336,261
Senior Vice President - Minor	3,736,289	3,952,982	3,602,799	17,880,843	18,442,135	16,574,318
Total Payroll	\$ 7,785,309	\$ 8,084,459	\$ 7,358,940	\$ 36,877,234	\$ 37,524,579	\$ 33,835,721

**METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

**A-12b  
MAY 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	-	-	7	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	6	-	-	6	-	-	7	-	-
Law	9	-	2	9	-	2	10	-	1
Human Resources - Vice President - Savine	13	1	1	13	1	1	12	1	-
Senior Vice President - Mendenhall	22	1	3	22	1	3	22	1	1
Safety, Security & Locating	42	-	-	42	-	1	35	-	-
Vice President - Hunter	42	-	-	42	-	1	35	-	-
Purchasing	7	-	-	7	-	1	7	-	-
Meter Services	35	-	-	37	-	-	36	-	-
Stores	14	-	1	14	-	2	14	-	2
Facilities Management	11	1	3	11	1	4	11	-	2
Vice President - Zellars	67	1	4	69	1	7	68	-	4
Field Service Administration	24	-	-	26	-	-	25	-	-
Field Services	92	-	2	101	-	4	92	-	4
Transportation	17	-	-	19	-	1	19	-	-
Transportation Office	9	-	-	10	-	-	9	-	-
Vice President - Hall	142	-	2	156	-	5	145	-	4
Senior Vice President - Ausdemore	251	1	6	267	1	13	248	-	8
Information Technology - Vice President - Pappail	51	-	3	58	-	3	48	-	1
Business Development	15	-	2	16	-	2	15	-	1
Corporate Communications	5	-	2	6	-	3	6	-	1
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	73	1	-	55	-	-	39	-	-
Customer Accounting	10	-	-	32	1	1	29	1	-
Branch Delivery	-	-	-	-	-	-	13	-	-
Customer Service	86	1	-	90	1	1	84	1	-
Vice President - Mueller	106	1	4	112	1	6	105	1	2
Senior Vice President - Lobsiger	157	1	7	170	1	9	153	1	3
Rates	2	-	-	2	-	-	2	-	-
Accounting	17	-	1	18	-	1	17	-	1
Senior Vice President - Myers	19	-	1	20	-	1	19	-	1
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	18	-	-	18	-	-	19	-	-
Gas Systems Control	7	-	-	7	-	-	7	-	-
Gas Distribution	15	-	-	15	-	-	15	-	-
Vice President - Knight	44	-	-	44	-	-	45	-	-
Water Operations	2	-	-	3	-	-	2	-	-
Water Pumping - Florence	33	-	-	33	-	3	31	-	2
Maintenance	28	-	-	29	-	-	29	-	-
Water Distribution	38	-	1	40	-	1	39	-	-
Platte South	13	1	-	13	1	2	13	1	-
Platte West	16	1	1	17	1	2	13	1	-
Water Quality	9	-	-	9	-	1	9	-	-
Vice President - Melville	139	2	2	144	2	9	136	2	2
Infrastructure Integrity	15	-	8	16	-	7	12	-	4
Engineering Administration	5	-	-	6	-	-	4	-	-
Plant Engineering	28	-	1	29	-	1	26	-	1
Engineering Design	32	-	-	35	-	1	31	-	1
Vice President - Niiya	80	-	9	86	-	9	73	-	6
Construction	170	-	-	175	-	-	174	-	-
Vice President - Schovanec	170	-	-	175	-	-	174	-	-
Senior Vice President - Minor	433	2	11	449	2	18	428	2	8
Total Employees	888	5	28	934	5	44	877	4	21

**METROPOLITAN UTILITIES DISTRICT  
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

A-12b  
MAY 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	-	-	7	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	6	-	-	6	-	-	7	-	-
Law	9	-	-	9	-	-	10	-	-
Human Resources - Vice President - Savine	11	-	-	11	-	-	11	-	-
Senior Vice President - Mendenhall	20	-	-	20	-	-	21	-	-
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 - Pappalil	51	-	-	58	-	-	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	-	-	86	-	-	74	-	-
Rates	2	-	-	2	-	-	2	-	-
Accounting	11	-	-	12	-	-	11	-	-
Senior Vice President - Myers	13	-	-	14	-	-	13	-	-
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	3	-	-	3	-	-	3	-	-
Gas Systems Control	7	-	-	7	-	-	7	-	-
Gas Distribution	2	-	-	2	-	-	2	-	-
Vice President - Knight	16	-	-	16	-	-	16	-	-
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	5	-	-	6	-	-	3	-	-
Engineering Administration	5	-	-	6	-	-	4	-	-
Plant Engineering	28	-	-	29	-	-	26	-	-
Engineering Design	17	-	-	20	-	-	18	-	-
Vice President - Niiya	55	-	-	61	-	-	51	-	-
Construction	19	-	-	20	-	-	19	-	-
Vice President - Schovanec	19	-	-	20	-	-	19	-	-
Senior Vice President - Minor	121	-	-	128	-	-	115	-	-
Total Employees	278	-	-	296	-	-	271	-	-

**METROPOLITAN UTILITIES DISTRICT  
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

**A-12b  
MAY 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	-	-	2	-	-	2	-	-	1
Human Resources - Vice President - Savine	2	1	1	2	1	1	1	1	-
Senior Vice President - Mendenhall	2	1	3	2	1	3	1	1	1
Safety, Security & Locating	29	-	-	29	-	1	22	-	-
Vice President - Hunter	29	-	-	29	-	1	22	-	-
Purchasing	-	-	-	-	-	1	-	-	-
Meter Services	32	-	-	34	-	-	33	-	-
Stores	12	-	1	12	-	2	12	-	2
Facilities Management	6	1	3	6	1	4	6	-	2
Vice President - Zellars	50	1	4	52	1	7	51	-	4
Field Service Administration	17	-	-	18	-	-	17	-	-
Field Services	92	-	2	101	-	4	92	-	4
Transportation	17	-	-	19	-	1	19	-	-
Transportation Office	6	-	-	6	-	-	6	-	-
Vice President - Hall	132	-	2	144	-	5	134	-	4
Senior Vice President - Ausdemore	211	1	6	225	1	13	207	-	8
Information Technology - Vice President - Pappalil	-	-	3	-	-	3	-	-	1
Business Development	7	-	2	7	-	2	7	-	1
Corporate Communications	-	-	2	-	-	3	-	-	1
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	63	1	-	48	-	-	34	-	-
Customer Accounting	9	-	-	29	1	1	26	1	-
Branch Delivery	-	-	-	-	-	-	12	-	-
Customer Service	72	1	-	77	1	1	72	1	-
Vice President - Mueller	79	1	4	84	1	6	79	1	2
Senior Vice President - Lobsiger	79	1	7	84	1	9	79	1	3
Rates	-	-	-	-	-	-	-	-	-
Accounting	6	-	1	6	-	1	6	-	1
Senior Vice President - Myers	6	-	1	6	-	1	6	-	1
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	15	-	-	15	-	-	16	-	-
Gas Systems Control	-	-	-	-	-	-	-	-	-
Gas Distribution	13	-	-	13	-	-	13	-	-
Vice President - Knight	28	-	-	28	-	-	29	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	24	-	-	24	-	3	24	-	2
Maintenance	25	-	-	26	-	-	26	-	-
Water Distribution	33	-	1	36	-	1	35	-	-
Platte South	11	1	-	11	1	2	10	1	-
Platte West	14	1	1	15	1	2	11	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Melville	108	2	2	113	2	9	107	2	2
Infrastructure Integrity	10	-	8	10	-	7	9	-	4
Engineering Administration	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	1	-	-	1	-	-	1
Engineering Design	15	-	-	15	-	1	13	-	1
Vice President - Niiya	25	-	9	25	-	9	22	-	6
Construction	151	-	-	155	-	-	155	-	-
Vice President - Schovanec	151	-	-	155	-	-	155	-	-
Senior Vice President - Minor	312	2	11	321	2	18	313	2	8
Total Employees	610	5	28	638	5	44	606	4	21

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

**A-12c  
MAY 2024**

	Month of May			Five Months Ending May		
	2024 Actual	2024 Budget	2023 Actual	2024 Actual	2024 Budget	2023 Actual
President's Office	0.0	0.0	0.0	0.0	0.0	0.0
Top level reductions	0.0	0.0	0.0	0.0	0.0	0.0
Law	13.0	15.0	16.0	68.0	75.0	90.0
Human Resources - Vice President - Savine	3.0	10.0	0.5	5.5	55.0	1.5
Senior Vice President - Mendenhall	16.0	25.0	16.5	73.5	130.0	91.5
Safety, Security & Locating	1,875.5	2,767.0	1,844.5	5,243.0	9,301.0	6,200.0
Vice President - Hunter	1,875.5	2,767.0	1,844.5	5,243.0	9,301.0	6,200.0
Purchasing	0.0	0.0	0.0	0.0	0.0	0.0
Meter Services	24.0	2.0	14.0	52.5	11.0	131.5
Stores	26.5	30.0	42.0	255.5	110.0	138.0
Facilities Management	48.5	50.0	22.5	343.5	250.0	275.5
Vice President - Zellars	99.0	82.0	78.5	651.5	371.0	545.0
Field Service Administration	135.0	150.0	239.0	972.0	1,125.0	1,033.0
Field Services	1,179.0	1,100.0	1,349.0	5,989.5	5,775.0	6,279.0
Transportation	103.0	50.0	48.0	424.0	225.0	213.0
Transportation Office	82.5	70.0	67.0	346.0	350.0	355.0
Vice President - Hall	1,499.5	1,370.0	1,703.0	7,731.5	7,475.0	7,880.0
Senior Vice President - Ausdemore	3,474.0	4,219.0	3,626.0	13,626.0	17,147.0	14,625.0
Information Technology - Vice President - Pappalil	26.5	20.0	18.5	130.0	67.0	124.0
Business Development	0.5	8.0	7.5	(2.0)	36.0	32.5
Corporate Communications	0.0	0.0	0.0	2.5	0.0	0.0
Customer Service Administration	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service	95.0	30.0	251.0	526.5	245.0	1,520.0
Customer Accounting	3.5	80.0	6.0	76.5	140.0	107.0
Branch Delivery	0.0	0.0	33.5	0.0	0.0	73.0
Customer Service	98.5	110.0	290.5	603.0	385.0	1,700.0
Vice President - Mueller	99.0	118.0	298.0	603.5	421.0	1,732.5
Senior Vice President - Lobsiger	125.5	138.0	316.5	733.5	488.0	1,856.5
Rates	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	0.0	39.0	0.0	5.0
Senior Vice President - Myers	0.0	0.0	0.0	39.0	0.0	5.0
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	140.0	250.0	203.0	1,648.0	1,185.0	1,035.5
Gas Systems Control	12.0	9.0	6.0	84.5	41.0	42.0
Gas Distribution	76.5	80.0	65.5	504.5	405.0	364.5
Vice President - Knight	228.5	339.0	274.5	2,237.0	1,631.0	1,442.0
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	125.5	200.0	266.0	593.0	600.0	718.5
Maintenance	136.0	110.0	84.0	749.5	550.0	448.0
Water Distribution	668.0	1,100.0	1,144.5	2,602.0	4,600.0	4,726.5
Platte South	19.0	25.0	12.5	146.0	120.0	78.0
Platte West	95.5	85.0	85.5	415.0	465.0	500.0
Water Quality	16.5	20.0	20.0	82.0	84.0	80.0
Vice President - Melville	1,060.5	1,540.0	1,612.5	4,587.5	6,419.0	6,551.0
Infrastructure Integrity	51.0	50.0	45.5	190.0	110.0	107.0
Engineering Administration	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	190.0	225.0	215.0	279.5	600.0	451.0
Engineering Design	28.0	105.0	103.5	249.5	700.0	698.0
Vice President - Niiya	269.0	380.0	364.0	719.0	1,410.0	1,256.0
Construction	3,256.5	2,667.0	2,607.0	15,201.5	13,335.0	14,002.0
Vice President - Schovanec	3,256.5	2,667.0	2,607.0	15,201.5	13,335.0	14,002.0
Senior Vice President - Minor	4,814.5	4,926.0	4,858.0	22,745.0	22,795.0	23,251.0
Total Overtime Hours	8,430.0	9,308.0	8,817.0	37,217.0	40,560.0	39,829.0

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

**A-12d  
MAY 2024**

	Month of May			Five Months Ending May		
	2024	2024	2023	2024	2024	2023
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	858	1,080	1,188	4,755	5,398	6,138
Human Resources - Vice President - Savine	169	525	27	304	2,889	74
Senior Vice President - Mendenhall	1,027	1,605	1,215	5,059	8,286	6,212
Safety, Security & Locating	117,994	166,186	109,363	327,045	558,618	360,588
Vice President - Hunter	117,994	166,186	109,363	327,045	558,618	360,588
Purchasing	-	-	-	-	-	-
Meter Services	1,564	106	776	3,169	583	6,685
Stores	1,431	1,633	2,231	14,740	5,987	7,284
Facilities Management	3,003	2,765	1,173	20,297	13,825	14,780
Vice President - Zellars	5,998	4,504	4,180	38,205	20,395	28,749
Field Service Administration	11,087	9,806	17,277	72,087	73,541	73,031
Field Services	81,940	72,237	89,443	411,028	379,244	401,014
Transportation	5,729	2,790	2,652	24,264	12,555	12,205
Transportation Office	6,169	4,964	5,203	26,761	24,819	26,454
Vice President - Hall	104,925	89,796	114,575	534,140	490,159	512,704
Senior Vice President - Ausdemore	228,917	260,486	228,118	899,390	1,069,172	902,041
Information Technology - Vice President - Pappalil	1,979	1,455	1,267	9,801	4,874	8,640
Business Development	16	426	393	99	1,919	1,652
Corporate Communications	-	-	-	81	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	4,444	1,378	11,017	23,887	11,250	66,233
Customer Accounting	206	4,349	315	4,171	7,610	5,520
Branch Delivery	-	-	1,635	-	-	3,408
Customer Service	4,650	5,726	12,967	28,058	18,861	75,161
Vice President - Mueller	4,666	6,153	13,360	28,039	20,780	76,813
Senior Vice President - Lobsiger	6,645	7,608	14,627	37,840	25,654	85,453
Rates	-	-	-	-	-	-
Accounting	-	-	-	1,933	-	253
Senior Vice President - Myers	-	-	-	1,933	-	253
Gas Operations	-	-	-	-	-	-
Gas Production	9,781	17,880	14,420	118,797	84,751	71,182
Gas Systems Control	888	727	438	6,015	3,312	3,302
Gas Distribution	5,358	5,624	4,628	35,299	28,472	24,220
Vice President - Knight	16,027	24,231	19,486	160,111	116,534	98,704
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	8,595	13,002	18,368	41,415	39,006	47,226
Maintenance	9,659	7,741	6,508	52,059	38,704	31,920
Water Distribution	39,454	63,382	63,338	151,624	265,052	261,122
Platte South	1,222	1,556	798	10,092	7,470	4,549
Platte West	7,134	5,347	6,013	29,415	29,253	32,556
Water Quality	1,014	1,234	1,233	5,057	5,182	4,711
Vice President - Melville	67,078	92,262	96,258	289,663	384,667	382,084
Infrastructure Integrity	3,364	3,158	2,932	11,750	6,947	6,671
Engineering Administration	-	-	-	-	-	-
Plant Engineering	13,977	16,094	15,103	20,417	42,918	31,345
Engineering Design	1,570	5,698	5,703	14,163	37,989	37,794
Vice President - Niya	18,911	24,950	23,738	46,331	87,854	75,809
Construction	190,774	155,619	142,595	887,334	778,097	774,186
Vice President - Schovanec	190,774	155,619	142,595	887,334	778,097	774,186
Senior Vice President - Minor	292,790	297,063	282,077	1,383,439	1,367,152	1,330,782
Total Overtime Dollars	529,379	566,761	526,037	2,327,662	2,470,265	2,324,741

**A-12d**

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

**W-1  
MAY 2024  
Page 1**

<b>ASSETS</b>	<b>May 31</b>	<b>April 30</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>One Month</b>	<b>Five Months</b>
<b>UTILITY PLANT</b>					
Plant in service - At cost	\$ 1,420,694,895	\$ 1,420,321,462	\$ 1,404,660,992	\$ 373,433	\$ 16,033,903
Less - Accumulated depreciation	(406,721,048)	(404,454,391)	(395,684,111)	(2,266,658)	(11,036,937)
Net utility plant in service	1,013,973,847	1,015,867,072	1,008,976,881	(1,893,225)	4,996,966
Construction in progress	103,363,893	95,808,192	84,234,712	7,555,701	19,129,181
Construction materials - at average cost	2,818,496	2,765,063	3,218,930	53,433	(400,434)
Net utility plant	1,120,156,236	1,114,440,327	1,096,430,523	5,715,909	23,725,713
<b>NONCURRENT ASSETS</b>					
2012 Bond Reserve Fund - Restricted	3,148,082	3,141,298	3,114,954	6,785	33,128
2022 Bond Project Fund	37,438,299	37,793,300	40,727,888	(355,001)	(3,289,589)
Construction/Environmental fund	175,992	175,831	175,204	161	788
Lease receivable	800,967	801,061	839,777	(94)	(38,810)
Other non-current assets	1,393,928	1,396,776	1,620,745	(2,848)	(226,818)
Total noncurrent assets	42,957,267	43,308,266	46,478,569	(350,998)	(3,521,301)
<b>CURRENT ASSETS</b>					
Cash in treasurer's accounts	113,546,509	117,500,569	121,568,713	(3,954,059)	(8,022,203)
Bond sinking fund - restricted	9,020,850	11,008,271	2,537,246	(1,987,421)	6,483,604
Accounts receivable	1,707,245	2,068,651	2,753,364	(361,406)	(1,046,119)
Accounts receivable - utility service	27,359,458	27,508,987	26,730,349	(149,530)	629,108
Allowance for uncollectible accounts	(1,964,974)	(1,922,562)	(1,716,623)	(42,412)	(248,351)
Interdepartmental Receivable from Gas Department	9,193,181	2,642,469	592,365	6,550,712	8,600,816
Lease receivable	39,456	39,453	31,592	3	7,864
Interest receivable	4,905	3,679	14,341	1,226	(9,436)
Accrued unbilled revenues	5,789,084	5,371,918	4,146,326	417,166	1,642,758
Materials and supplies - at average cost	7,432,481	7,244,250	6,942,862	188,231	489,619
Prepayments	58,081	124,701	388,366	(66,620)	(330,286)
Total current assets	172,186,277	171,590,386	163,988,903	595,890	8,197,373
<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	1,463,314	1,490,425	1,598,872	(27,112)	(135,559)
Total deferred outflows	30,429,264	30,456,375	30,564,822	(27,112)	(135,559)
<b>Total Assets</b>	<b>\$ 1,365,729,043</b>	<b>\$ 1,359,795,354</b>	<b>\$ 1,337,462,817</b>	<b>\$ 5,933,689</b>	<b>\$ 28,266,226</b>

**W-1**

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

**W-1  
MAY 2024  
Page 2**

	May 31 2024	April 30 2024	January 1 2024	Increase (Decrease)	
				One Month	Five Months
<b>LIABILITIES AND NET WORTH</b>					
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	226,605,966	226,716,046	227,154,945	(110,080)	(548,979)
NDEQ Loan - Contact Basin	2,141,441	2,141,441	2,141,441	-	-
Total long term debt	228,747,407	228,857,487	229,296,386	(110,080)	(548,979)
Net pension liability	21,557,618	21,557,618	21,557,618	-	-
Other Post Employment Benefits	32,827,813	33,072,489	34,051,193	(244,676)	(1,223,380)
Total Long Term Liabilities	283,132,838	283,487,594	284,905,198	(354,756)	(1,772,359)
<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	7,837,542	5,775,121	10,634,248	2,062,421	(2,796,705)
Customer deposits-Pioneer Approach Mains	6,053,503	6,541,379	7,014,887	(487,876)	(961,384)
Customer Credit Balances	1,945,165	1,740,241	1,609,299	204,924	335,867
Statutory payments to municipalities	376,968	208,539	728,194	168,429	(351,226)
Sewer fee collection due municipalities	28,063,090	27,553,082	25,900,478	510,007	2,162,611
Interest accrued on water revenue bonds	384,322	3,754,484	750,897	(3,370,162)	(366,575)
Accrued vacation payable	5,607,807	5,607,807	5,607,807	-	-
Other current liabilities	92	91	91	0	1
Total current liabilities	66,944,128	67,856,385	68,921,540	(912,256)	(1,977,411)
CUSTOMER ADVANCES FOR CONSTRUCTION	58,581,092	55,092,509	41,896,621	3,488,582	16,684,471
SELF - INSURED RISKS	3,844,759	4,252,825	3,404,257	(408,066)	440,502
<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	796,724	801,023	818,218	(4,299)	(21,493)
Contributions in aid of construction	397,828,119	395,922,421	391,700,124	1,905,698	6,127,995
	421,876,290	419,974,891	415,769,788	1,901,399	6,106,502
NET POSITION – ACCUMULATED REINVESTED EARNINGS	531,349,936	529,131,150	522,565,414	2,218,786	8,784,522
Total Liabilities, Deferred Inflows of Resources, and Net Position	1,365,729,043	1,359,795,354	1,337,462,817	5,933,689	28,266,226

**W-1**



**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

W-2  
MAY 2024

	May 2024		May 2023	Five Months 2024		Five Months 2023
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Metered sales of water	\$ 11,001,235	\$ 9,644,724	\$ 12,918,177	\$ 46,964,068	\$ 44,441,296	\$ 45,501,945
Infrastructure charge	1,571,986	1,537,407	1,434,685	7,666,696	7,656,843	7,050,599
Other operating revenues	310,538	466,045	362,008	1,863,421	2,123,654	1,842,868
Total operating revenues	12,883,759	11,648,176	14,714,869	56,494,184	54,221,792	54,395,413
Less: Bad debt expense	(42,379)	(41,142)	(4,851)	(223,763)	(200,849)	(68,719)
Total operating revenues, net	12,841,381	11,607,034	14,710,018	56,270,421	54,020,943	54,326,693
<b>OPERATING EXPENSES</b>						
Operating expense	5,889,384	5,857,465	4,940,893	26,338,477	26,725,790	23,956,412
Maintenance expense	2,583,752	3,778,859	1,558,461	12,317,253	19,174,240	12,616,274
Depreciation	1,775,069	1,411,897	1,381,619	7,246,768	7,044,795	7,011,575
Other Non-Operating Expense (Income)	-	-	(174)	(5,494)	(2,800,000)	(282,657)
Statutory payments & fuel taxes	168,429	154,316	164,257	729,676	711,062	683,669
Interest expense revenue bonds	667,929	667,929	734,059	3,341,063	3,341,063	3,671,716
Interest expense NDEQ Loan	6,118	6,118	6,867	30,589	30,589	34,334
Total revenue deductions	11,090,681	11,876,584	8,785,982	49,998,331	54,227,539	47,691,321
Net revenues	1,750,700	(269,550)	5,924,036	6,272,090	(206,596)	6,635,372
Other Income & Expense - Interest, Invest Earnings & Exp	468,087	440,296	454,786	2,512,432	2,173,548	2,070,313
<b>FUNDS PROVIDED</b>						
Net income (loss)	2,218,786	170,746	6,378,822	8,784,522	1,966,952	8,705,685
Depreciation and amortization charges	1,952,196	1,579,067	1,552,092	8,133,397	7,847,182	7,758,566
Deferred inflows - lease	(4,299)	(4,299)	(4,299)	(21,493)	(21,493)	(21,493)
Lease Interest income accrual (non cash)	-	(1,226)	-	15,645	9,436	16,547
Lease Interest receivable	(1,226)	-	(1,304)	(6,209)	-	(9,352)
Contribution in aid of construction	1,997,063	3,623,999	2,813,894	7,811,505	18,119,994	6,376,973
Contribution in aid of construction - impact fees	291,316	168,100	717,079	1,816,152	1,112,000	1,839,139
Customer Advances for Construction	3,488,582	-	(287,150)	16,684,471	-	9,168,949
Total funds provided	9,942,418	5,536,387	11,169,134	43,217,989	29,034,071	33,835,014
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	6,026,877	8,047,762	7,619,734	25,004,531	43,010,869	22,640,772
Plant additions and replacements-Cast Iron	2,023,909	2,721,919	2,954,217	10,354,240	12,819,744	9,020,913
OPEB - Begin Pre-funding	244,676	-	236,460	1,223,380	-	1,182,300
Bond Interest - 2012-Expense accrual (non cash)	(53,054)	(53,054)	(59,787)	(266,689)	(266,689)	(300,356)
Bond Interest - 2015-Expense accrual (non cash)	(313,950)	1,815,302	(351,383)	(1,569,751)	559,501	(1,756,916)
Bond Interest - 2015-Payment	2,129,253	-	2,383,128	2,129,253	-	2,383,128
Bond Interest - 2018-Expense accrual (non cash)	(81,066)	(81,066)	(86,788)	(405,329)	(405,329)	(433,939)
Bond Interest - 2018-Payment	529,509	-	566,884	529,509	-	566,884
Bond Interest - 2022-Expense accrual (non cash)	(219,859)	1,242,438	1,665,225	(1,099,294)	363,003	720,821
Bond Interest - 2022-Payment	1,462,297	-	-	1,462,297	-	-
NDEQ Interest - Expense accrual (non cash)	(6,118)	(6,118)	(6,867)	(30,589)	(30,589)	(34,334)
Total funds expended	11,742,474	13,687,184	14,920,822	37,331,558	56,050,511	33,989,273
<b>SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED</b>	<b>(1,800,056)</b>	<b>(8,150,797)</b>	<b>(3,751,689)</b>	<b>5,886,431</b>	<b>(27,016,441)</b>	<b>(154,259)</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

W-2  
MAY 2024

	May 2024		May 2023	Five Months 2024		Five Months 2023
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Interest on Bond Project Fund	(190,974)	-	(241,744)	(1,246,819)	-	(1,369,668)
Bond Project Fund - 2022 (Spending Funded by Bond Proceeds)	539,191	2,106,265	308,026	4,503,280	11,029,427	10,218,983
Net Change in Bond Project Funds	<u>348,217</u>	<u>2,106,265</u>	<u>66,282</u>	<u>3,256,461</u>	<u>11,029,427</u>	<u>8,849,315</u>
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Sinking Fund	1,987,421		2,750,365	(6,483,604)		(5,618,435)
Accounts Receivable	361,406		(1,247,538)	1,046,119		(246,612)
Accounts Receivable - Utility Service	149,530		(885,261)	(629,108)		(2,492,594)
Construction/Environmental fund	(161)		(147)	(788)		(611)
Allowance for Uncollectible Accounts	42,412		(3,397)	248,351		27,073
I/Co Receivable from Gas Department	(6,550,712)		(1,271,083)	(8,600,816)		(1,279,997)
Lease Receivable	(3)		(3)	(7,864)		24,064
Lease Receivable Noncurrent	94		91	38,810		5,966
Accrued Unbilled Revenue	(417,166)		(2,332,333)	(1,642,758)		(3,343,182)
Materials and Supplies	(188,231)		164,471	(489,619)		(577,962)
Prepayments	66,620		64,607	330,286		308,095
Other Noncurrent Assets	2,848		175,088	226,818		205,508
<b>LIABILITY ACCOUNTS</b>						
Accounts Payable	2,056,303		4,315,087	(2,827,294)		(368,560)
Customer Deposits - Pioneer Mains	(487,876)		(912,959)	(961,384)		(1,296,729)
Customer Credit Balances	204,924		123,280	335,867		793,492
Self Insured Risk Liability	(408,066)		298,566	440,502		1,021,804
Statutory Payments to Municipalities	168,429		164,257	(351,226)		(361,242)
Sewer Fee Collection Due Municipalities	510,007		1,152,961	2,162,611		1,007,299
All other, net				1		1
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET	<u>(2,502,220)</u>	<u>-</u>	<u>2,556,054</u>	<u>(17,165,096)</u>	<u>-</u>	<u>(12,192,621)</u>
Net Increase (Decrease) in Cash	<u>(3,954,059)</u>	<u>(6,044,532)</u>	<u>(1,129,353)</u>	<u>(8,022,203)</u>	<u>(15,987,014)</u>	<u>(3,497,564)</u>
Cash - Beginning of Period	117,500,569		100,768,640	121,568,713		103,136,850
Cash - End of Period	113,546,509		99,639,286	113,546,509		99,639,286
Change In Cash - Increase (Decrease)	<u>(3,954,059)</u>		<u>(1,129,353)</u>	<u>(8,022,203)</u>		<u>(3,497,564)</u>

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

**G-1  
MAY 2024  
Page 1**

<b>ASSETS</b>	<b>May 31</b>	<b>April 30</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>One Month</b>	<b>Five Months</b>
<b>UTILITY PLANT</b>					
Plant in service - At Cost	\$ 767,292,510	\$ 763,760,848	\$ 755,488,019	\$ 3,531,662	\$ 11,804,491
Less - Accumulated depreciation	(260,202,839)	(258,024,779)	(252,872,621)	(2,178,060)	(7,330,218)
Right-Of-Use Asset -Leases	1,047,211	1,047,211	1,047,211	-	-
Accumulated Amortization - ROU Asset	(610,873)	(593,420)	(523,606)	(17,454)	(87,268)
Right-Of-Use Asset -SBITA	15,980,653	15,980,653	8,365,575	-	7,615,078
Accumulated Amortization - ROU Asset - SBITA	(5,515,888)	(5,179,697)	(4,058,230)	(336,191)	(1,457,658)
Net utility plant in service	<u>517,990,774</u>	<u>516,990,816</u>	<u>507,446,348</u>	<u>999,958</u>	<u>10,544,426</u>
Construction in progress	121,260,224	118,211,076	108,974,371	3,049,148	12,285,853
Construction materials - at average cost	7,280,925	7,440,021	8,385,769	(159,095)	(1,104,844)
Net utility plant	<u>646,531,923</u>	<u>642,641,913</u>	<u>624,806,487</u>	<u>3,890,010</u>	<u>21,725,436</u>
<b>NONCURRENT ASSETS</b>					
Bond Project Fund	97,667,629	103,310,719	115,622,940	(5,643,091)	(17,955,311)
Lease receivable	2,655,405	2,655,405	2,655,405	-	-
Other Non-Current Assets	(1,597,988)	(880,937)	2,629,768	(717,051)	(4,227,755)
Total noncurrent assets	<u>98,725,046</u>	<u>105,085,188</u>	<u>120,908,112</u>	<u>(6,360,142)</u>	<u>(22,183,067)</u>
<b>CURRENT ASSETS</b>					
Cash & Short Term Investments	200,380,947	189,001,388	181,611,958	11,379,559	18,768,989
Bond Closing Fund - Restricted	-	-	396,989	-	(396,989)
Bond Sinking Fund - Restricted	3,667,246	7,252,650	1,529,636	(3,585,405)	2,137,610
Accounts receivable - utility service	10,731,666	16,881,093	19,313,800	(6,149,427)	(8,582,134)
Accounts receivable - other	735,922	591,564	1,132,854	144,358	(396,932)
Allowance for doubtful accounts	(4,087,927)	(4,043,873)	(3,804,876)	(44,054)	(283,050)
Lease receivable	18,499	18,499	18,499	-	-
Interest receivable	47,542	40,750	13,583	6,792	33,959
Accrued unbilled revenues	27,581,877	28,811,303	35,197,063	(1,229,426)	(7,615,186)
Natural gas in storage	2,690,602	2,737,293	4,202,551	(46,691)	(1,511,948)
Natural gas in pipeline storage	130,964	502,091	4,605,929	(371,127)	(4,474,965)
Propane in storage	6,427,517	5,978,689	7,150,940	448,828	(723,422)
Materials and supplies - at average cost	5,483,213	5,467,536	5,540,133	15,677	(56,920)
Prepayments	1,694,561	1,765,369	1,424,836	(70,808)	269,725
Total current assets	<u>255,502,631</u>	<u>255,004,355</u>	<u>258,333,896</u>	<u>498,276</u>	<u>(2,831,265)</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><u>\$ 1,034,869,893</u></u>	<u><u>\$ 1,036,841,748</u></u>	<u><u>\$ 1,038,158,789</u></u>	<u><u>\$ (1,971,855)</u></u>	<u><u>\$ (3,288,896)</u></u>

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

**G-1  
MAY 2024  
Page 2**

<b>LIABILITIES AND NET WORTH</b>	<b>May 31</b>	<b>April 30</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>One Month</b>	<b>Five Months</b>
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt - Revenue Bonds Net of Disc/Premium	230,548,529	230,708,282	231,347,291	(159,752)	(798,762)
Lease liability	249,519	268,021	341,563	(18,502)	(92,044)
SBITA liability	5,760,358	5,793,319	1,675,559	(32,961)	4,084,799
Net pension liability	25,206,838	25,206,838	25,206,838	-	-
Net OPEB liability	39,686,416	39,441,740	38,463,036	244,676	1,223,380
Total noncurrent liabilities	<u>301,451,660</u>	<u>301,418,199</u>	<u>297,034,287</u>	<u>33,460</u>	<u>4,417,373</u>
<b>CURRENT LIABILITIES</b>					
Accounts payable	9,617,578	12,618,919	37,382,504	(3,001,341)	(27,764,926)
Interdepartmental Payable to Water Dept	9,193,181	2,642,469	592,365	6,550,712	8,600,816
Current maturities of Revenue Bonds	7,315,000	7,315,000	7,315,000	-	-
Lease liability - current portion	218,584	217,655	213,963	929	4,621
SBITA liability - current portion	3,135,931	3,134,943	1,739,644	988	1,396,287
Unearned revenue - Firm service agreement	2,157,828	2,157,828	2,191,907	-	(34,079)
Customer deposits	14,393,618	14,409,302	14,225,528	(15,684)	168,090
Customer credit balances	10,239,605	11,728,059	15,589,162	(1,488,454)	(5,349,557)
Statutory payments to municipalities	640,610	590,282	1,268,933	50,328	(628,323)
Accrued interest on SBITA's	78,448	57,756	28,284	20,691	50,164
Accrued Interest on Revenue Bonds	(134,143)	4,071,360	814,272	(4,205,503)	(948,415)
Accrued vacation payable	5,378,645	5,378,645	5,378,645	-	-
Total current liabilities	<u>62,234,887</u>	<u>64,322,220</u>	<u>86,740,208</u>	<u>(2,087,333)</u>	<u>(24,505,321)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>165,830</u>	<u>121,939</u>	<u>152,912</u>	<u>43,891</u>	<u>12,919</u>
SELF - INSURED RISKS	<u>2,029,591</u>	<u>2,061,624</u>	<u>2,038,028</u>	<u>(32,033)</u>	<u>(8,437)</u>
OTHER LIABILITIES	<u>4,081,100</u>	<u>4,073,461</u>	<u>3,825,241</u>	<u>7,639</u>	<u>255,859</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	41,577,838	41,650,872	41,830,029	(73,034)	(252,191)
Pension	10,834,119	10,834,119	10,834,119	-	-
OPEB	17,740,171	17,740,171	17,740,171	-	-
Deferred inflows - lease	2,664,132	2,668,814	2,687,542	(4,682)	(23,411)
Total Deferred Inflows	<u>72,816,260</u>	<u>72,893,976</u>	<u>73,091,862</u>	<u>(77,716)</u>	<u>(275,602)</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>592,090,564</u>	<u>591,950,328</u>	<u>575,276,252</u>	<u>140,236</u>	<u>16,814,312</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 1,034,869,893</u>	<u>\$ 1,036,841,748</u>	<u>\$ 1,038,158,789</u>	<u>\$ (1,971,855)</u>	<u>\$ (3,288,896)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

**G-2  
MAY 2024  
Page 1**

	May 2024		May 2023	Five Months 2024		Five Months 2023
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 7,417,125	\$ 11,008,885	\$ 8,727,770	\$ 101,438,766	\$ 134,268,412	\$ 142,039,541
(Over)/under gas recovery	(6,816)	-	(503,368)	(255,884)	-	(1,508,039)
Infrastructure charge	1,447,968	1,494,528	1,316,912	7,101,871	7,177,112	6,472,731
Other operating revenues	367,410	462,720	453,271	2,517,651	3,074,888	2,865,427
<b>Total operating revenues</b>	<b>9,225,687</b>	<b>12,966,132</b>	<b>9,994,585</b>	<b>110,802,404</b>	<b>144,520,412</b>	<b>149,869,660</b>
Less: Bad debt expense	(43,895)	(48,410)	(47,827)	(282,973)	(539,574)	(288,254)
<b>Total operating revenues, net</b>	<b>9,181,791</b>	<b>12,917,722</b>	<b>9,946,757</b>	<b>110,519,430</b>	<b>143,980,838</b>	<b>149,581,405</b>
Less: Natural gas purchased for resale	2,368,618	5,249,057	3,539,277	59,908,893	86,920,550	96,864,348
CPEP Rebates	-	-	-	(231,584)	(223,669)	(348,670)
<b>Operating revenue, net of gas cost</b>	<b>6,813,173</b>	<b>7,668,666</b>	<b>6,407,480</b>	<b>50,842,122</b>	<b>57,283,958</b>	<b>53,065,727</b>
<b>REVENUE DEDUCTIONS</b>						
Operating expense	4,042,423	3,652,894	3,140,276	18,949,235	17,307,001	16,225,389
Maintenance expense	1,555,014	1,654,391	1,588,215	7,125,559	7,443,286	6,735,639
Other Non-operating expense (income)	(551)	-	(62,463)	(50,062)	-	(1,144,374)
Depreciation	1,693,709	1,701,149	1,630,686	8,425,099	7,920,970	8,120,740
Statutory payments & fuel taxes	50,454	215,107	208,547	1,942,255	2,623,528	2,997,778
Bond issuance costs - 2023 Gas Bond	-	-	-	75,000	-	-
Interest expense - 2018 GIR Bond	68,836	68,836	73,581	344,182	344,182	367,905
Interest expense - 2022 Gas Bond	251,178	251,178	261,243	1,255,891	1,255,891	1,306,215
Interest expense - 2023 Gas Bond	334,505	334,505	-	1,672,525	1,672,525	-
Interest expense - lease	1,189	1,189	1,993	6,390	6,390	10,387
Interest expense - SBITA	23,219	-	-	90,739	-	-
Interest expense	2,846	3,087	2,819	13,859	15,106	13,699
<b>Total revenue deductions</b>	<b>8,022,822</b>	<b>7,882,336</b>	<b>6,844,896</b>	<b>39,850,673</b>	<b>38,588,879</b>	<b>34,633,377</b>
<b>Net revenues</b>	<b>(1,209,649)</b>	<b>(213,671)</b>	<b>(437,416)</b>	<b>10,991,449</b>	<b>18,695,078</b>	<b>18,432,351</b>
<b>OTHER INCOME &amp; EXPENSE - Interest, Invest Earnings &amp; Exp</b>	<b>1,349,885</b>	<b>638,489</b>	<b>615,509</b>	<b>5,822,863</b>	<b>5,481,989</b>	<b>3,536,279</b>
<b>FUNDS PROVIDED</b>						
Net income (loss)	140,236	424,818	178,093	16,814,312	24,177,067	21,968,629
Depreciation and amortization charges	2,523,712	2,176,851	2,119,193	12,131,628	10,167,181	10,475,106
Unearned revenue - Firm service agreement	-	-	-	(34,079)	-	-
Deferred inflows - lease	(4,682)	-	(4,682)	(23,411)	-	(23,411)
Lease Interest income accrual (non cash)	(6,792)	(4,682)	(6,837)	(33,959)	(23,411)	(34,187)
Contribution in aid of construction - mains	10,788	(6,792)	37,741	166,334	(33,959)	131,178
Customer Advances for Construction	43,891	-	(12,289)	12,919	-	41,311
<b>Total funds provided</b>	<b>2,707,153</b>	<b>2,590,196</b>	<b>2,311,218</b>	<b>29,033,745</b>	<b>34,286,880</b>	<b>32,558,627</b>
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	4,740,431	5,973,922	4,963,568	29,367,916	27,977,106	19,990,868
Plant additions and replacements - Cast Iron	1,757,113	2,213,273	920,845	4,907,673	9,944,366	5,021,031
Natural gas inventory increase (decrease)	31,010	(48,650)	(699,735)	(6,710,336)	(5,743,277)	(14,490,649)
Bond interest - 2018 Expense accrual (non cash)	(68,836)	390,003	416,883.45	(344,182)	114,657	122,560
Bond interest - 2018 Payment	458,839	-	-	458,839	-	-
Bond Retirement - Gas Bond 2022	2,193,025	-	-	2,193,025	-	-
Lease Interest Payment	-	-	(277)	-	-	(1,384)
SBITA interest accrual	(59,402)	-	-	(129,147)	-	-
SBITA interest payment	38,710	-	-	78,983	-	-
Bond Interest Accrual - Gas Bond 2022	(251,178)	1,941,847	2,019,657	(1,255,891)	937,134	974,685
Bond Interest Payment - Gas Bond 2022	-	-	-	-	-	-
Bond Interest Accrual - Gas Bond 2023	(334,505)	-	-	(1,672,525)	695,386	-
Bond Interest Payment - Gas Bond 2023	2,367,910	-	-	2,367,910	-	-
<b>Total funds expended</b>	<b>10,873,118</b>	<b>10,470,395</b>	<b>7,620,942</b>	<b>29,262,265</b>	<b>31,583,706</b>	<b>11,617,111</b>
<b>Subtotal - Funds Provided less Funds Expended</b>	<b>(8,165,965)</b>	<b>(7,880,200)</b>	<b>(5,309,724)</b>	<b>(228,521)</b>	<b>2,703,174</b>	<b>20,941,516</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

**G-2  
MAY 2024  
Page 1**

	May 2024		May 2023	Five Months 2024		Five Months 2023
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 7,417,125	\$ 11,008,885	\$ 8,727,770	\$ 101,438,766	\$ 134,268,412	\$ 142,039,541
(Over)/under gas recovery	(6,816)	-	(503,368)	(255,884)	-	(1,508,039)
Infrastructure charge	1,447,968	1,494,528	1,316,912	7,101,871	7,177,112	6,472,731
Other operating revenues	367,410	462,720	453,271	2,517,651	3,074,888	2,865,427
<b>Total operating revenues</b>	<b>9,225,687</b>	<b>12,966,132</b>	<b>9,994,585</b>	<b>110,802,404</b>	<b>144,520,412</b>	<b>149,869,660</b>
Less: Bad debt expense	(43,895)	(48,410)	(47,827)	(282,973)	(539,574)	(288,254)
<b>Total operating revenues, net</b>	<b>9,181,791</b>	<b>12,917,722</b>	<b>9,946,757</b>	<b>110,519,430</b>	<b>143,980,838</b>	<b>149,581,405</b>
Less: Natural gas purchased for resale	2,368,618	5,249,057	3,539,277	59,908,893	86,920,550	96,864,348
CPEP Rebates	-	-	-	(231,584)	(223,669)	(348,670)
<b>Operating revenue, net of gas cost</b>	<b>6,813,173</b>	<b>7,668,666</b>	<b>6,407,480</b>	<b>50,842,122</b>	<b>57,283,958</b>	<b>53,065,727</b>
<b>REVENUE DEDUCTIONS</b>						
Operating expense	4,042,423	3,652,894	3,140,276	18,949,235	17,307,001	16,225,389
Maintenance expense	1,555,014	1,654,391	1,588,215	7,125,559	7,443,286	6,735,639
Other Non-operating expense (income)	(551)	-	(62,463)	(50,062)	-	(1,144,374)
Depreciation	1,693,709	1,701,149	1,630,686	8,425,099	7,920,970	8,120,740
Statutory payments & fuel taxes	50,454	215,107	208,547	1,942,255	2,623,528	2,997,778
Bond issuance costs - 2023 Gas Bond	-	-	-	75,000	-	-
Interest expense - 2018 GIR Bond	68,836	68,836	73,581	344,182	344,182	367,905
Interest expense - 2022 Gas Bond	251,178	251,178	261,243	1,255,891	1,255,891	1,306,215
Interest expense - 2023 Gas Bond	334,505	334,505	-	1,672,525	1,672,525	-
Interest expense - lease	1,189	1,189	1,993	6,390	6,390	10,387
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Interest expense	2,846	3,087	2,819	13,859	15,106	13,699
<b>Total revenue deductions</b>	<b>8,022,822</b>	<b>7,882,336</b>	<b>6,844,896</b>	<b>39,850,673</b>	<b>38,588,879</b>	<b>34,633,377</b>
<b>Net revenues</b>	<b>(1,209,649)</b>	<b>(213,671)</b>	<b>(437,416)</b>	<b>10,991,449</b>	<b>18,695,078</b>	<b>18,432,351</b>
<b>OTHER INCOME &amp; EXPENSE - Interest, Invest Earnings &amp; Exp</b>	<b>1,349,885</b>	<b>638,489</b>	<b>615,509</b>	<b>5,822,863</b>	<b>5,481,989</b>	<b>3,536,279</b>
<b>FUNDS PROVIDED</b>						
Net income (loss)	140,236	424,818	178,093	16,814,312	24,177,067	21,968,629
Depreciation and amortization charges	2,523,712	2,176,851	2,119,193	12,131,628	10,167,181	10,475,106
Unearned revenue - Firm service agreement	-	-	-	(34,079)	-	-
Deferred inflows - lease	(4,682)	-	(4,682)	(23,411)	-	(23,411)
Lease Interest income accrual (non cash)	(6,792)	(4,682)	(6,837)	(33,959)	(23,411)	(34,187)
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Bond interest - 2018 Expense accrual (non cash)	(68,836)	390,003	416,883.45	(344,182)	114,657	122,560
Bond interest - 2018 Payment	458,839	-	-	458,839	-	-
Bond Retirement - Gas Bond 2022	2,193,025	-	-	2,193,025	-	-
Lease Interest Payment	-	-	(277)	-	-	(1,384)
SBITA interest accrual	(59,402)	-	-	(129,147)	-	-
SBITA interest payment	38,710	-	-	78,983	-	-
Bond Interest Accrual - Gas Bond 2022	(251,178)	1,941,847	2,019,657	(1,255,891)	937,134	974,685
Bond Interest Payment - Gas Bond 2022	-	-	-	-	-	-
Bond Interest Accrual - Gas Bond 2023	(334,505)	-	-	(1,672,525)	695,386	-
Bond Interest Payment - Gas Bond 2023	2,367,910	-	-	2,367,910	-	-
<b>Total funds expended</b>	<b>10,873,118</b>	<b>10,470,395</b>	<b>7,620,942</b>	<b>29,262,265</b>	<b>31,583,706</b>	<b>11,617,111</b>
<b>Subtotal - Funds Provided less Funds Expended</b>	<b>(8,165,965)</b>	<b>(7,880,200)</b>	<b>(5,309,724)</b>	<b>(228,521)</b>	<b>2,703,174</b>	<b>20,941,516</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2024 AND 2023**

**G-2  
MAY 2024  
Page 2**

	May 2024		May 2023	Five Months 2024		Five Months 2023
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Bond Project Fund 2022	1,253,848	-	2,661,634	8,993,895	-	15,451,370
Bond Project Fund 2023	4,389,243	-	-	8,961,416	-	-
Net Change in Bond Project Fund	5,643,091	-	2,661,634	17,955,311	-	15,451,370
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Closing Fund	-	-	-	396,989	-	-
Bond Sinking Fund	3,585,405	3,595,919	1,904,089	(2,137,610)	(2,099,501)	(1,551,799)
Accounts Receivable - Utility Service	6,149,427	-	7,722,687	8,582,134	-	3,692,053
Accounts Receivable - Other	(144,358)	-	(269,533)	396,932	-	2,174,121
Allowance for Uncollectible Accounts	44,054	-	47,088	283,050	-	269,616
Accrued Unbilled Revenue	1,229,426	-	2,796,962	7,615,186	-	34,502,107
Materials and Supplies	(15,677)	-	64,633	56,920	-	(389,981)
Prepayments	70,808	-	179,177	(269,725)	-	662,548
Other Noncurrent Assets	717,051	-	708,824	4,227,755	-	2,829,070
<b>LIABILITY ACCOUNTS</b>						
Accounts Payable	(3,001,341)	-	(4,558,318)	(27,764,926)	-	(56,422,551)
I/Co Payable to Water Department	6,550,712	-	1,271,083	8,600,816	-	1,279,997
Customer Deposits	(15,684)	-	20,695	168,090	-	386,248
Customer Credit Balances	(1,488,454)	-	27,383	(5,349,557)	-	(3,589,797)
Self Insured Risk Liability	(32,033)	-	(386,745)	(8,437)	-	123,668
Statutory Payments to Municipalities	50,328	-	202,060	(628,323)	-	(1,211,860)
SBITA Liability	(31,973)	-	-	5,481,086	-	-
Lease Liability - current	929	-	894	4,621	-	4,442
Lease Liability - noncurrent	(18,502)	-	(17,573)	(92,044)	-	(87,434)
Other Liabilities	7,639	-	503,176	255,859	-	1,491,648
All other, net	244,676	-	236,460	1,223,380	-	1,182,300
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH</b>						
	13,902,433	3,595,919	10,453,042	1,042,199	(2,099,501)	(14,655,605)
Net Increase (Decrease) in Cash	<u>11,379,559</u>	<u>(4,284,281)</u>	<u>7,804,952</u>	<u>18,768,989</u>	<u>603,673</u>	<u>21,737,280</u>
Cash - Beginning of Period	189,001,388		153,960,780	181,611,958	(16,480,851)	140,028,452
Cash - End of Period	<u>200,380,947</u>		<u>161,765,732</u>	<u>200,380,947</u>		<u>161,765,732</u>
Change In Cash - Increase (Decrease)	<u>11,379,559</u>		<u>7,804,952</u>	<u>18,768,989</u>		<u>21,737,280</u>