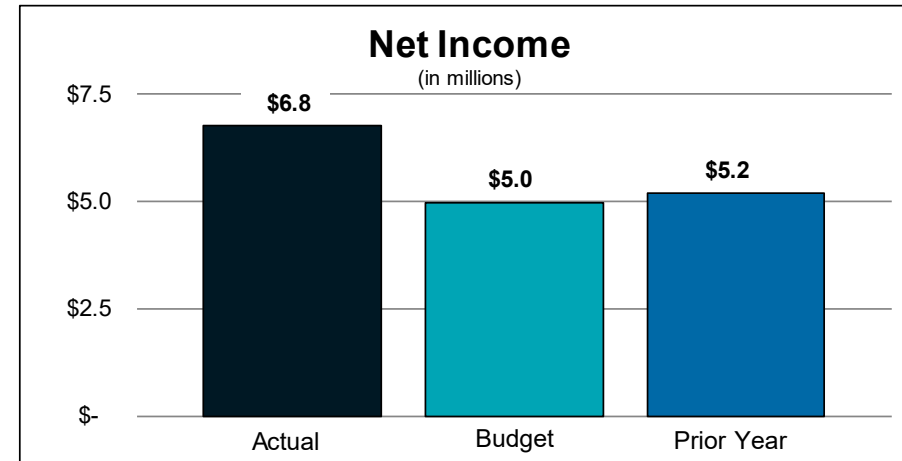
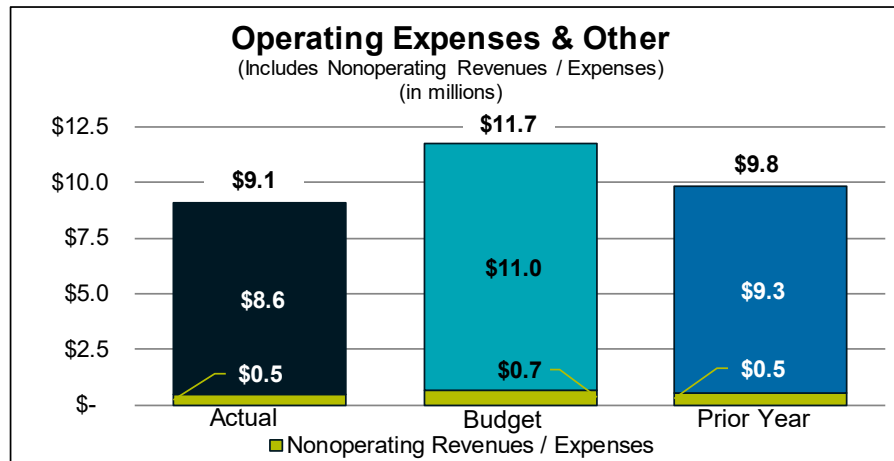
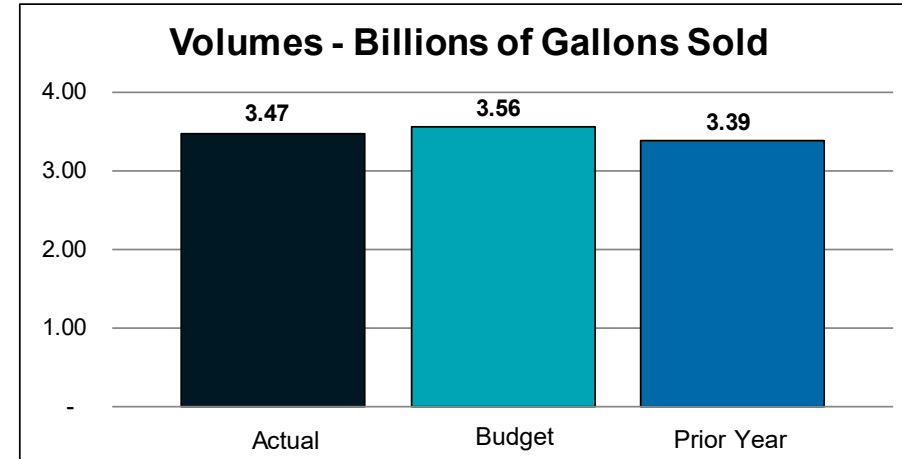
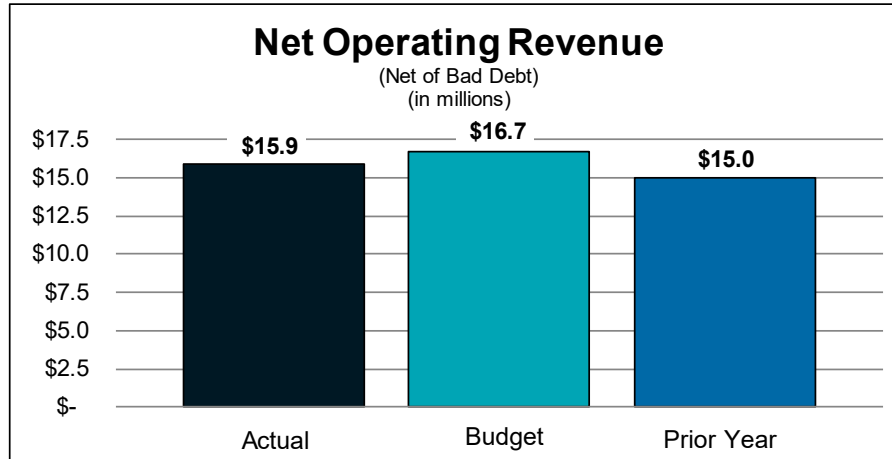


# REPORT ON INCOME & FINANCE

SEPTEMBER 2022

# WATER OPERATIONS

## CURRENT MONTH – SEPTEMBER 2022



# WATER OPERATIONS – EXECUTIVE SUMMARY

## SEPTEMBER 2022

### Revenue:

- September Water sales revenues of \$15.9 million were unfavorable to budget by \$0.8 million, or 5.0%, as follows:

- Decreased metered sales of water due to volumes that were down 2.5% vs. budget
- All other non-volume related

Millions	
\$	(0.7)
\$	(0.1)

- September Water sales revenues of \$15.9 million were favorable to prior year by \$0.9 million, or 5.5%, as follows:

- Increased metered sales of water due to volumes that were up 2.5% vs. prior year coupled with the impact of the January 2, 2022 rate increase (7.8% increase to the Commodity component of rates for residential and small volume commercial customers and 5.6% increase to the Commodity component of rates for large commercial and industrial, commercial sprinkling and wholesale customers)
- All other non-volume related

\$	1.0
\$	(0.1)

### Volumes:

- Water volumes were unfavorable to budget by 2.5% and favorable to prior year by 2.5%

### Operating Expenses & Other:

- September operating and other expenses of \$9.1 million were favorable to budget by \$2.6 million, or 22.5%, as follows:

- Decreased WIR Water service reconnects/service replacements due to timing of various water main projects
- Decreased Depreciation expense (capital spending is \$11.8 million below budget through September)
- Decreased Primary Pumping Maintenance expense primarily due to timing of well rehabilitation projects at Platte South and Platte West
- Decreased interest expense (delayed issuance of water revenue bonds to align with timing of projects)
- Decreased Administrative & General expense primarily due to receipt of insurance proceeds associated with the Construction Center settling claim
- Decreased Distribution Maintenance expense primarily due to the timing of paving cuts partially offset by hydrant painting expense planned to occur earlier in 2022
- All other, net

\$	0.9
\$	0.8
\$	0.3
\$	0.2
\$	0.2
\$	0.1
\$	0.1

- September operating and other expenses of \$9.1 million were favorable to prior year by \$0.7 million, or 7.6%, as follows:

- Decreased WIR Water service reconnects/service replacements due to timing of various water main projects
- Decreased Administrative & General expense primarily due to receipt of insurance proceeds associated with the Construction Center settling claim
- Decreased Primary Pumping Maintenance expense due to well rehabilitation expense in prior year
- Increased Purification Operating expense primarily due to higher chemicals expense driven by increased water sales in 2022 vs. 2021 coupled with rising prices for chemical purchases
- Increased Distribution Maintenance expense primarily due to timing of hydrant painting vs prior year
- All other, net

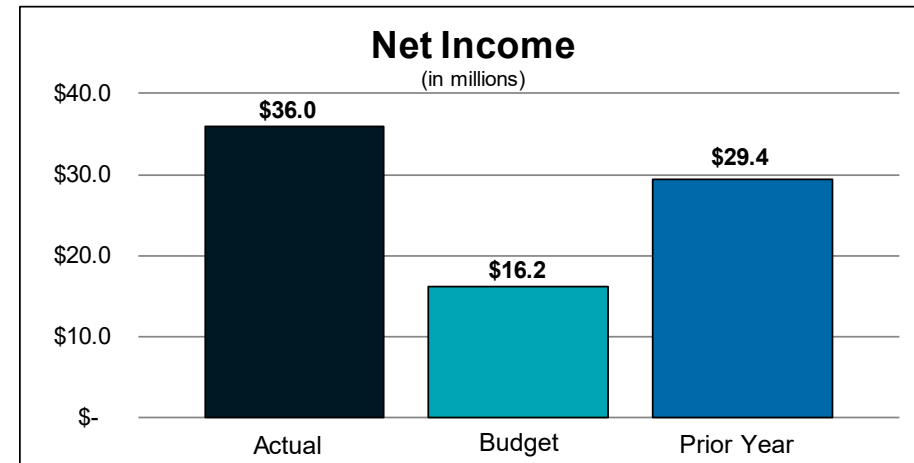
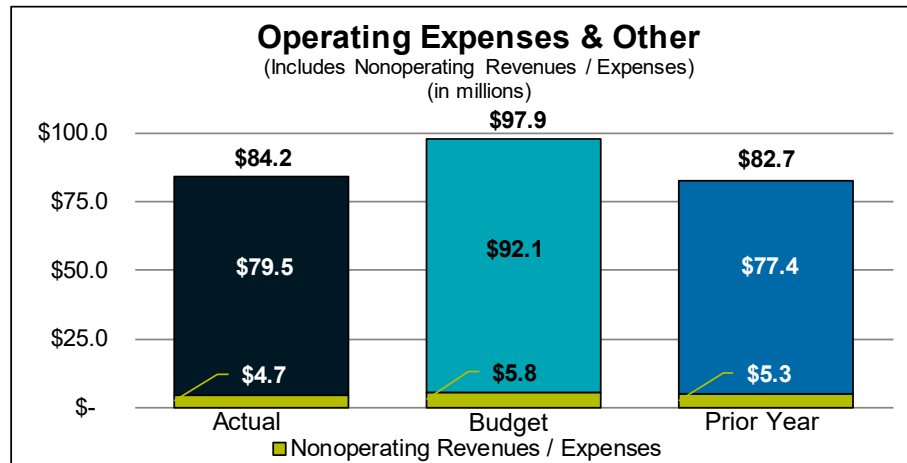
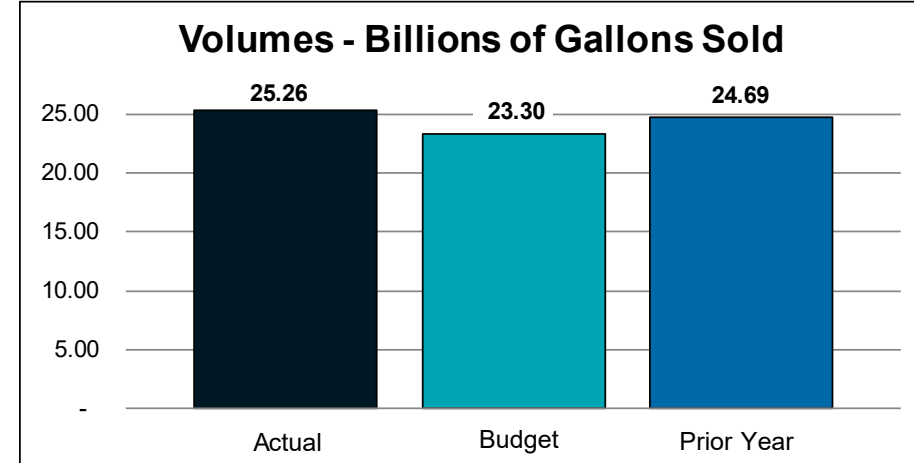
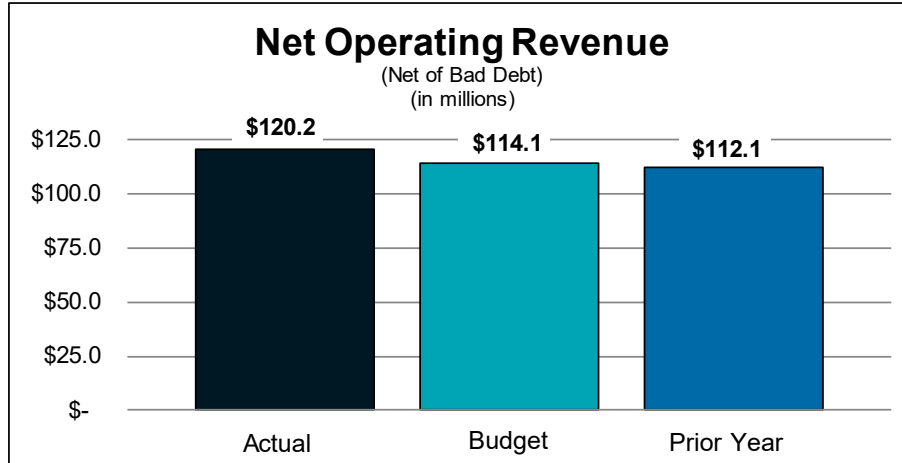
\$	0.5
\$	0.3
\$	0.3
\$	(0.2)
\$	(0.1)
\$	(0.1)

### Net Income:

- September's net income of \$6.8 million was favorable to budget by \$1.8 million and favorable to prior year by \$1.6 million.

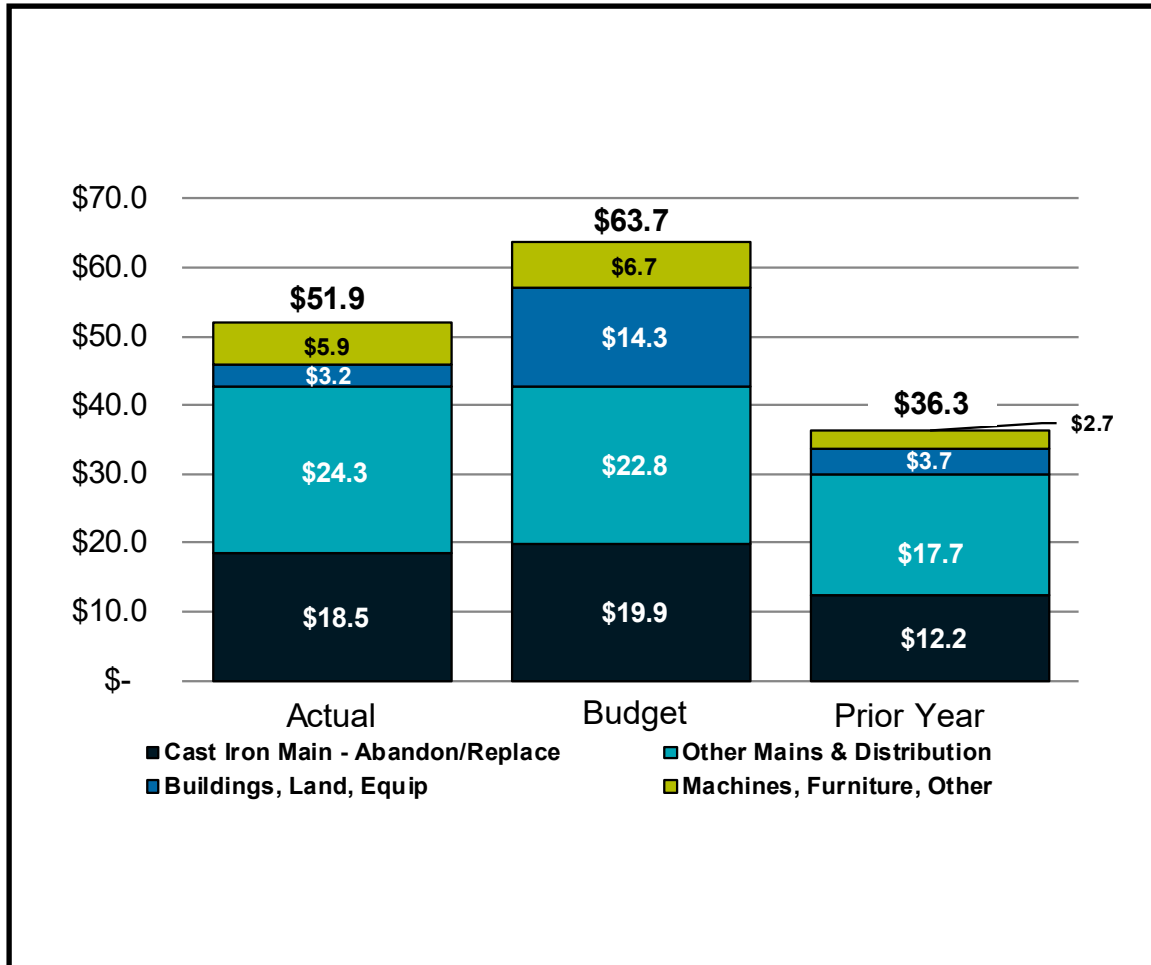
# WATER OPERATIONS

## YEAR-TO-DATE – SEPTEMBER 2022



# WATER CAPITAL EXPENDITURES

## YEAR-TO-DATE SEPTEMBER 2022



- Year-to-date capital expenditures of \$51.9 million were \$11.8 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Site Piping Design & Construction (timing)	\$ (3.1)
Florence - Basin 6 Rehab (timing)	\$ (0.8)
Florence - Primary Basin - Insulation Replacement (timing)	\$ (0.4)
Florence - Roof Replacements (timing)	\$ (0.3)
Platte South - Land Purchase (will not purchase land)	\$ (1.5)
Platte South - Replace Valves and Operators (timing)	\$ (0.6)
Platte South - CIP Phase 1 & 2 Design (timing)	\$ (0.5)
Platte West - Burner & Boiler Mgmt Panel Upgrade (timing)	\$ (0.4)
Land Acquisition for future reservoir (timing)	\$ (1.5)
West Dodge Pump Station Design & Construction (timing)	\$ (0.9)
Buildings, Land & Equipment-All Other	\$ (1.1)
Mains - Cast Iron (timing)	\$ (1.4)
Mains - All other	\$ 1.5
Construction Machines (timing)	\$ (2.1)
Equipment - Emergency Communication System	\$ (0.4)
All other, net	\$ 1.7
<b>Total</b>	<b>\$ (11.8)</b>

# CASH POSITION – WATER DEPARTMENT

## SEPTEMBER 30, 2022

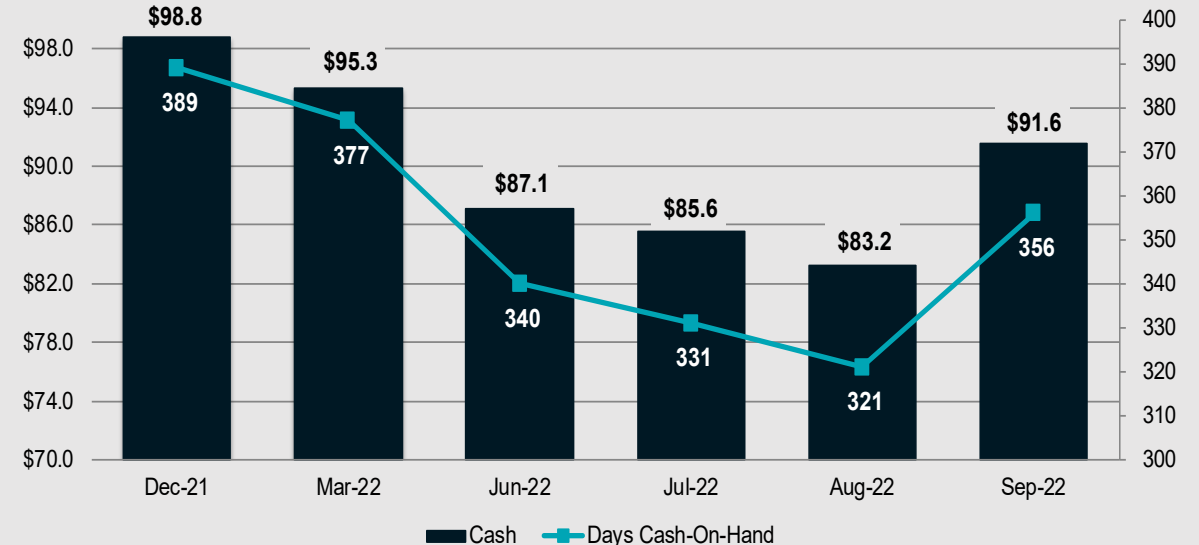
- Cash and restricted funds totaled **\$108.4** million; unrestricted cash totaled **\$91.6** million, as depicted below:

### Water Department - Total Cash

(\$ in millions)	12/31/2021	9/30/2022	Change
Cash Per Balance Sheet	\$ 106.5	\$ <b>108.4</b>	\$ 1.9
Less Restricted Cash:			
2018 Bond Project Fund (proceeds remaining)	\$ 2.6	\$ -	\$ (2.6)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 1.9	\$ 13.6	\$ 11.7
Bond Reserve Fund - Deposit in Lieu of Insurance (2012 bonds)	\$ 3.0	\$ 3.0	\$ 0.0
Platte West Environmental Fund	\$ 0.2	\$ 0.2	\$ (0.0)
Subtotal Restricted Cash	\$ 7.7	\$ 16.8	\$ 9.1
<b>Unrestricted Cash</b>	<b>\$ 98.8</b>	<b>\$ <b>91.6</b></b>	<b>\$ (7.2)</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 8.2	\$ 8.5	\$ 0.3
Sewer Fees Collected but not Remitted	\$ 16.6	\$ 18.1	\$ 1.5
Customer Advances for Construction*	\$ 27.0	\$ 25.3	\$ (1.7)
WIR Funds Collected but not Expended	\$ 36.9	\$ 34.6	\$ (2.3)
Cash Reserves	\$ 10.1	\$ 5.1	\$ (5.0)
Days Cash on Hand (Unrestricted Cash)	389	356	(33)
Cash Required to meet 180 Day Goal	\$ 45.7	\$ 46.3	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 53.1	\$ 45.3	

### Water - Unrestricted Cash

(\$ in millions)



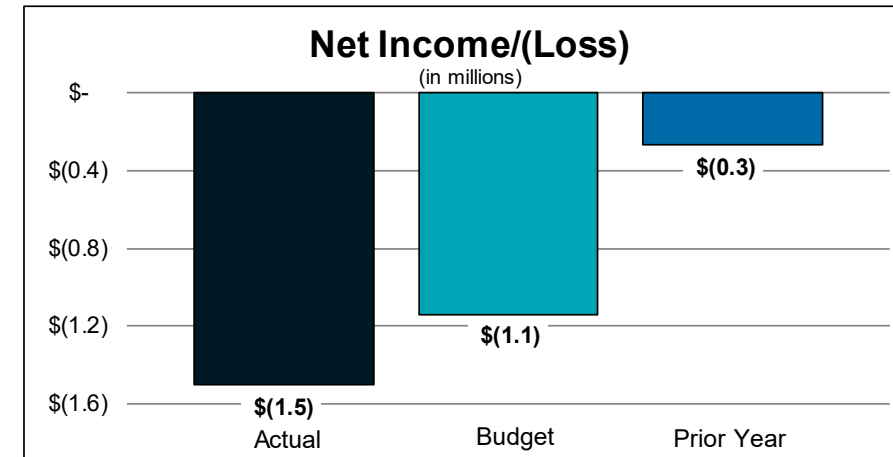
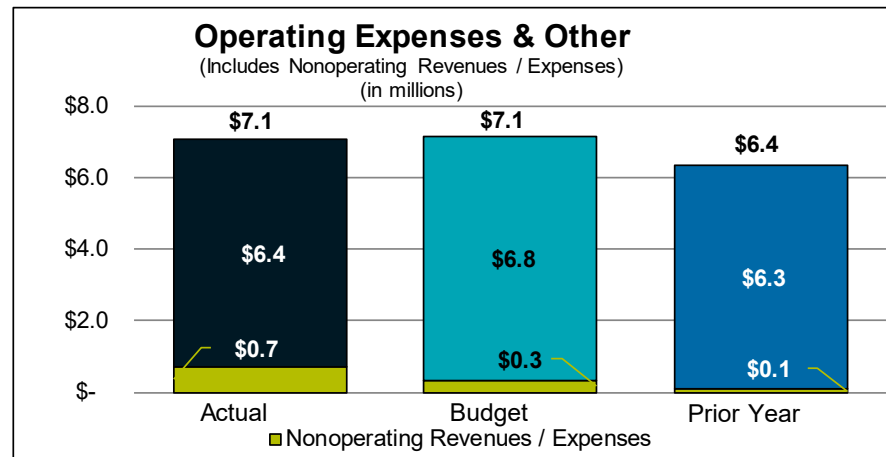
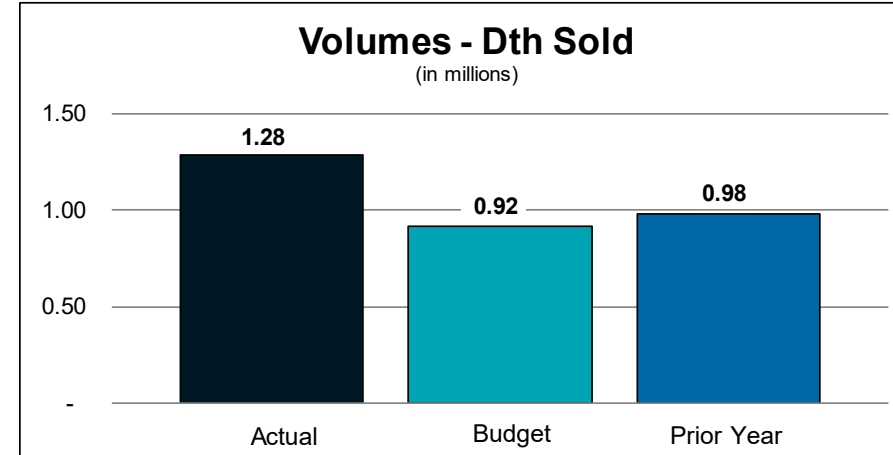
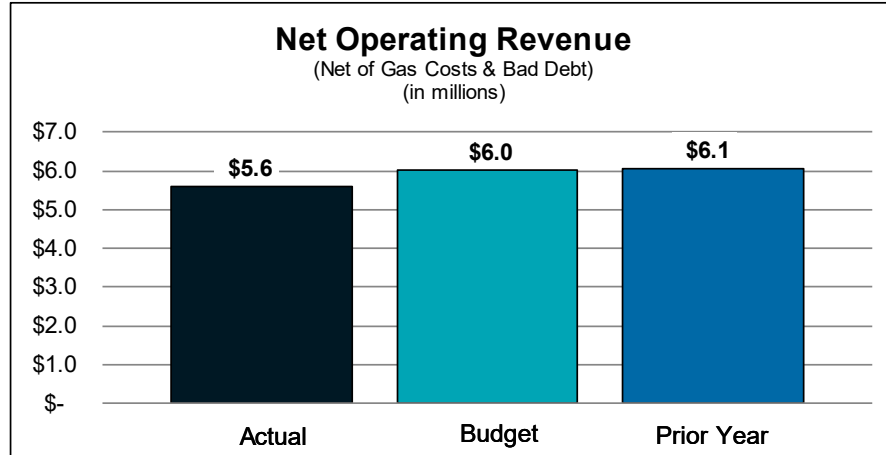
\* Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On September 30, 2022, \$11.4 million has been expended from Cash Reserves for work-in-progress.

\*\*Cash Reserves as of September 30, 2022 were negatively impacted by \$5.9 million due to spending on projects to be funded by the 2022 Water Revenue Bonds; Cash Reserves will be "reimbursed" when the bonds are issued.

\*\*\*Cash Reserves as of September 30, 2022 were negatively impacted by \$0.6 million due to costs associated with the Construction Center settling issue, much of which is expected to be reimbursed by the District's insurance carriers.

# GAS OPERATIONS

## CURRENT MONTH – SEPTEMBER 2022



# GAS OPERATIONS – EXECUTIVE SUMMARY

## SEPTEMBER 2022

### Revenue:

	Millions
<ul style="list-style-type: none"> <li>• September Gas net revenues of \$5.6 million were unfavorable to budget by \$0.4 million, or 7.0%, as follows:                             <ul style="list-style-type: none"> <li>• Timing of CPEP rebate (budgeted in September; received in October) <span style="float: right;">\$ (0.7)</span></li> <li>• Increased net gas sales revenue due to volumes that were up 40.2% vs. budget (primarily due to increased volumes associated with electric generation) <span style="float: right;">\$ 0.3</span></li> </ul> </li> <li>• September Gas net revenues of \$5.6 million were unfavorable to prior year by \$0.5 million, or 7.7%, despite volumes that were 30.5% favorable to prior year, as follows:                             <ul style="list-style-type: none"> <li>• Timing of unbilled revenue accruals and mix amongst various customer types <span style="float: right;">\$ (0.5)</span></li> </ul> </li> </ul>	

### Volumes:

- Gas volumes were favorable to budget by 40.2% and favorable to prior year by 30.5%

### Operating Expenses & Other:

<ul style="list-style-type: none"> <li>• September operating and other expenses of \$7.1 million were flat to budget, as follows:                             <ul style="list-style-type: none"> <li>• Decreased investment earnings related to cash on hand and invested proceeds from the 2022 Gas Revenue Bonds (bond proceeds invested in U.S. Treasury Notes and other state and municipal bonds) <span style="float: right;">\$ (0.4)</span></li> <li>• Decreased Depreciation expense (Capital spending is \$23.4 million below budget through September) <span style="float: right;">\$ 0.4</span></li> <li>• Decreased Administrative and General expense primarily due to receipt of insurance proceeds associated with the Construction Center settling claim partially offset with decreased amounts charged to capital projects <span style="float: right;">\$ 0.1</span></li> <li>• All other, net <span style="float: right;">\$ (0.1)</span></li> </ul> </li> <li>• September operating and other expenses of \$7.1 million were unfavorable to prior year by \$0.7M, or 12.2%, as follows:                             <ul style="list-style-type: none"> <li>• Decreased investment earnings related to cash on hand and invested proceeds from the 2022 Gas Revenue Bonds <span style="float: right;">\$ (0.4)</span></li> <li>• Increased bond interest expense due to issuance of the 2022 Gas Revenue Bonds in March 2022 <span style="float: right;">\$ (0.3)</span></li> <li>• Decreased Administrative and General expense primarily due to receipt of insurance proceeds associated with the Construction Center settling claim <span style="float: right;">\$ 0.1</span></li> <li>• Decreased GIR Gas service reconnects due to timing of various gas main projects <span style="float: right;">\$ 0.1</span></li> <li>• All other, net <span style="float: right;">\$ (0.2)</span></li> </ul> </li> </ul>	
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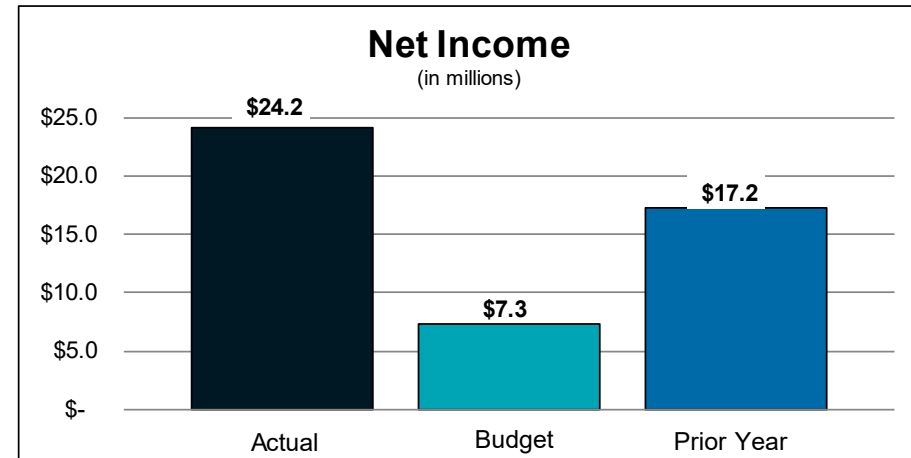
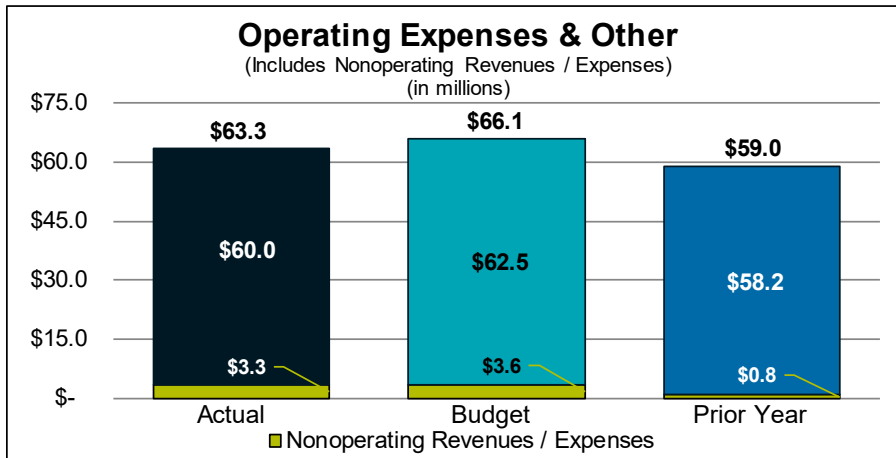
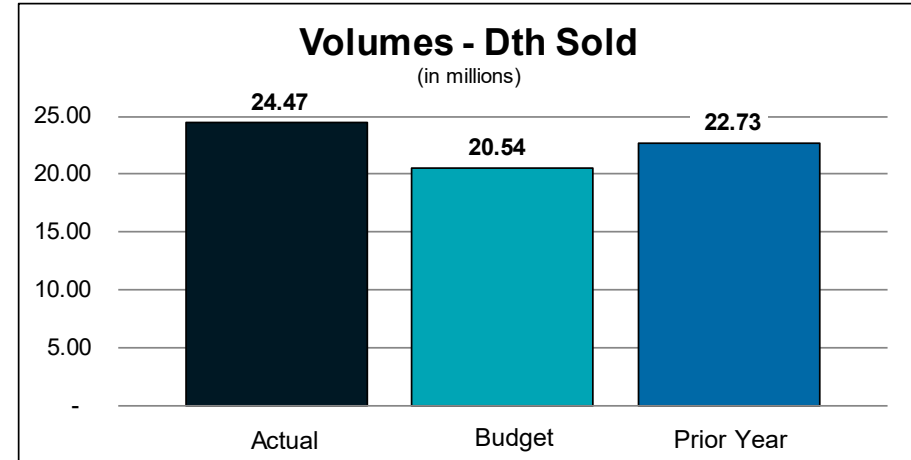
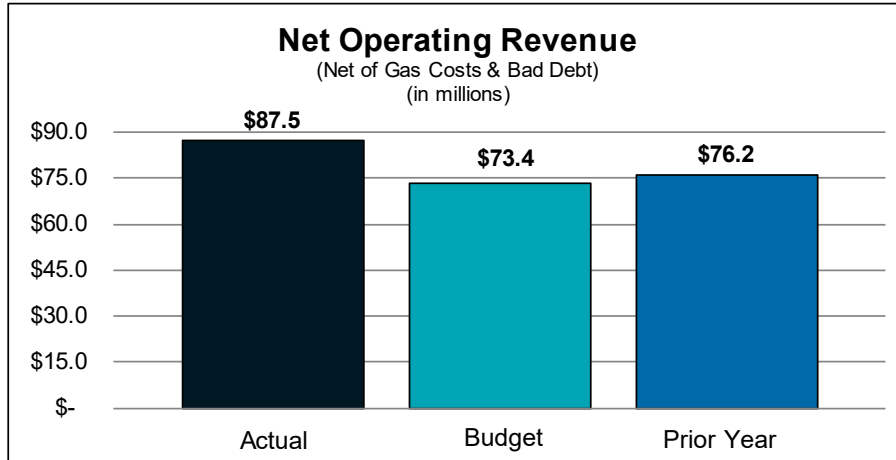
### Net Income:

- September's net loss of \$1.5 million is \$0.4 million unfavorable to budget and \$1.2 million unfavorable to prior year



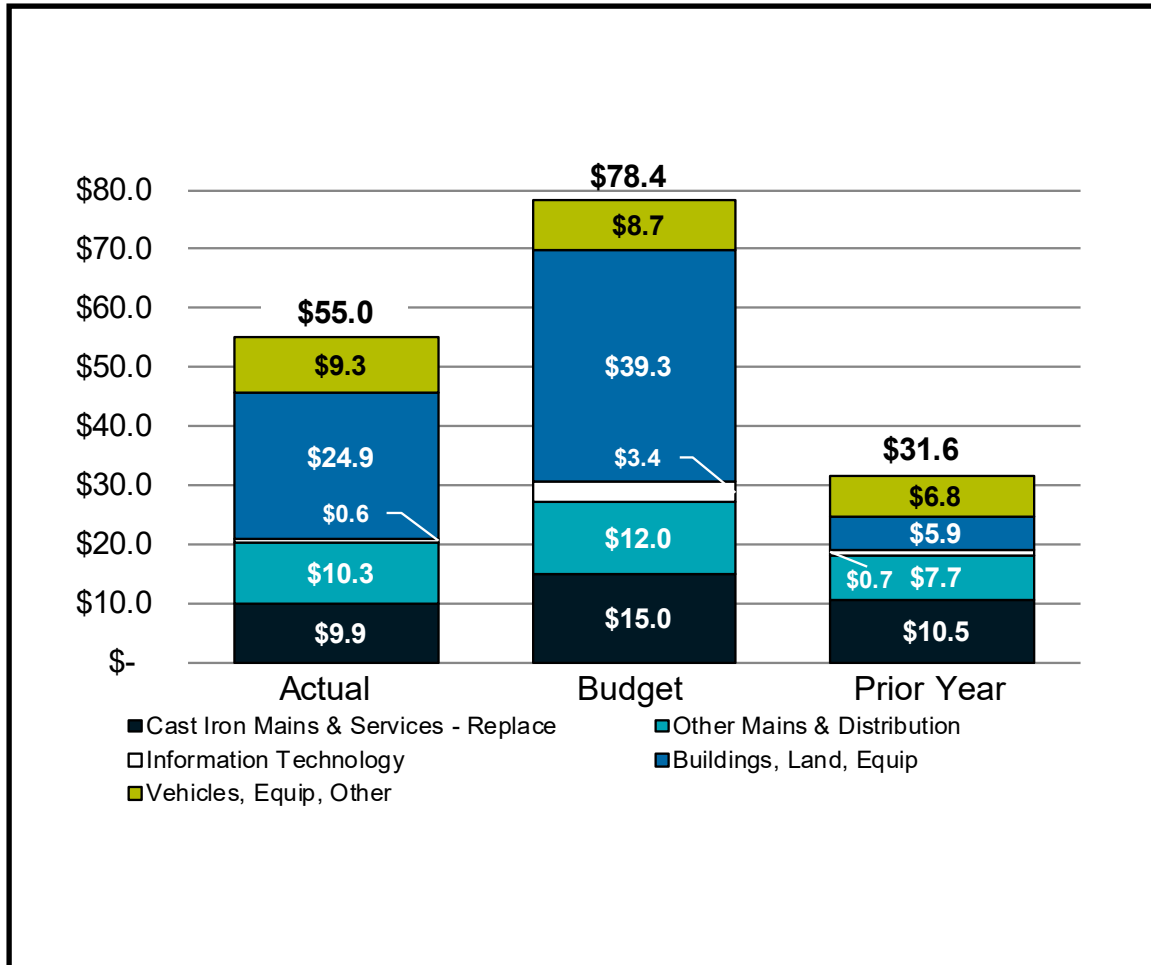
# GAS OPERATIONS

## YEAR-TO-DATE – SEPTEMBER 2022



# GAS CAPITAL EXPENDITURES

YEAR-TO-DATE SEPTEMBER 2022



• Year-to-date capital expenditures of \$55.0 million were \$23.4 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ (17.6)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (1.6)
Buildings, Land and Equipment - District Roof Replacements (timing)	\$ (1.5)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (timing)	\$ (0.6)
Buildings, Land and Equipment - LNG Liquefaction Replacement (timing)	\$ 8.3
Buildings, Land and Equipment - All Other	\$ (1.4)
Information Technology- Time and Attendance Automation (timing)	\$ (0.5)
Information Technology - Customer Letters to Doc Presentment (timing)	\$ (0.4)
Information Technology - Lifecycle Refresh & Upgrades (timing)	\$ (0.3)
Information Technology- Customer Preferences (timing)	\$ (0.3)
Information Technology-Safety & Security Automation (timing)	\$ (0.2)
Information Technology - All other	\$ (1.1)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (5.1)
Mains - Other Mains & Distribution	\$ (1.7)
Furniture, Equipment & All Other	\$ 0.6
<b>Total</b>	<b>\$ (23.4)</b>

# CASH POSITION – GAS DEPARTMENT

## SEPTEMBER 30, 2022

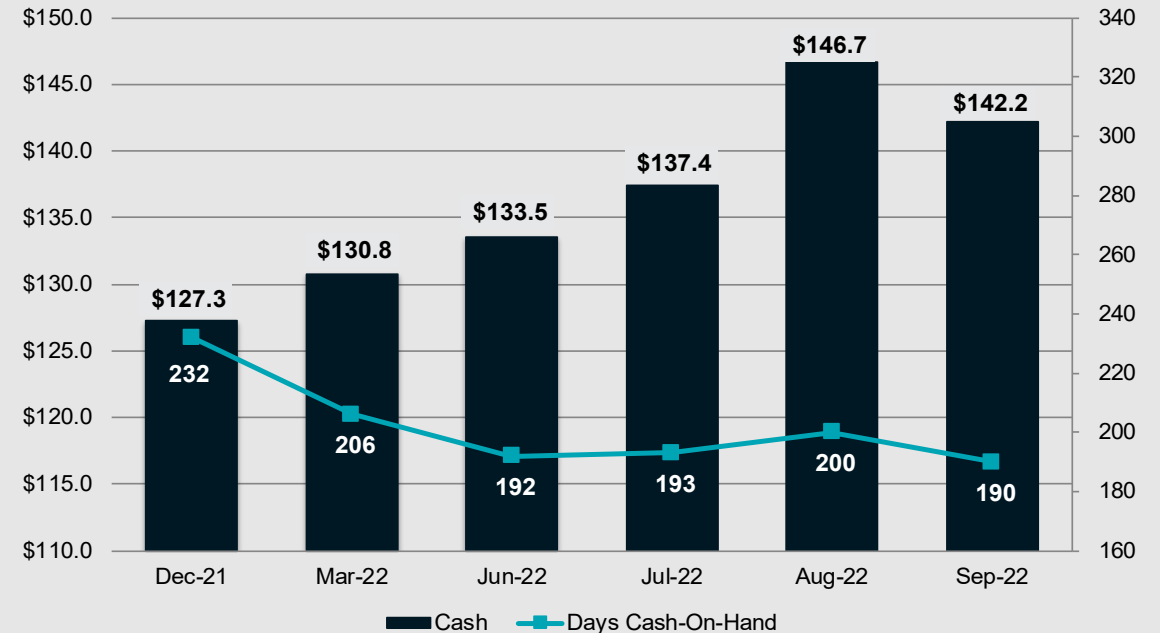
- Cash and restricted funds totaled \$234.7 million; unrestricted cash totaled \$142.2 million, as depicted below:

### Gas Department - Total Cash

(\$ Millions)	12/31/2021	9/30/2022	Change
Cash per Balance Sheet	\$ 127.5	\$ 234.7	\$ 107.2
Less Restricted Cash:			
2022 Bond Project Funds (proceeds remaining)	\$ -	\$ 86.8	\$ 86.8
Bond Sinking Fund-2018 (To pay interest & principal payments)	\$ 0.2	\$ 5.7	\$ 5.5
Subtotal Restricted Cash	\$ 0.2	\$ 92.5	\$ 92.3
<b>Unrestricted Cash</b>	<b>\$ 127.3</b>	<b>\$ 142.2</b>	<b>\$ 14.9</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 19.0	\$ 18.9	\$ (0.1)
Customer Advances for Construction	\$ 1.4	\$ (0.1)	\$ (1.5)
Cash Reserves	\$ 106.9	\$ 123.4	\$ 16.5
Days Cash on Hand (Unrestricted Cash)	232	190	(42)
Cash Required to meet 180 Day Goal	\$ 98.9	\$ 134.9	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 28.4	\$ 7.3	

### Gas - Unrestricted Cash

(\$ in millions)



\*Note: Customer Advances for Construction are negative \$(0.1) due to costs incurred for a project to be reimbursed to the District upon completion of the work rather than paid in advance.

\*Cash Reserves were negatively impacted by \$16.1 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

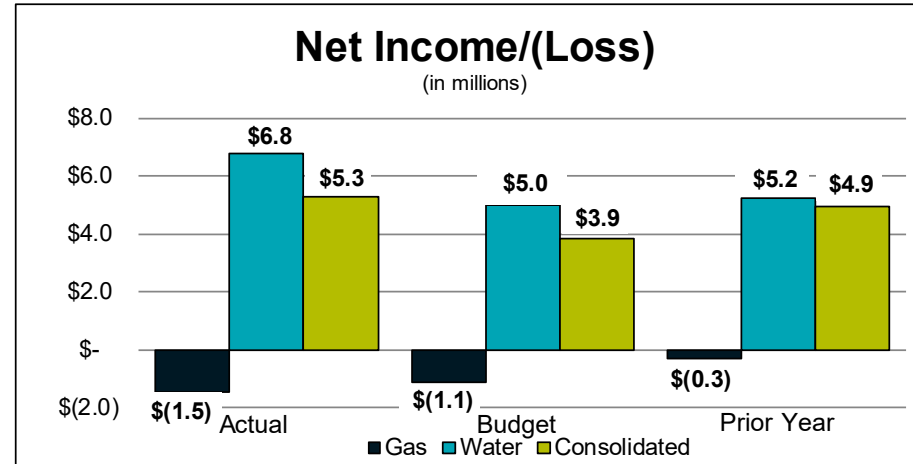
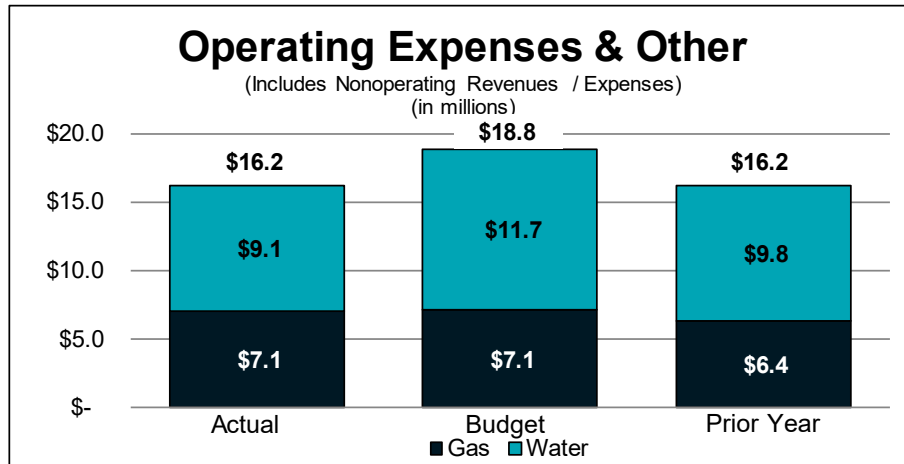
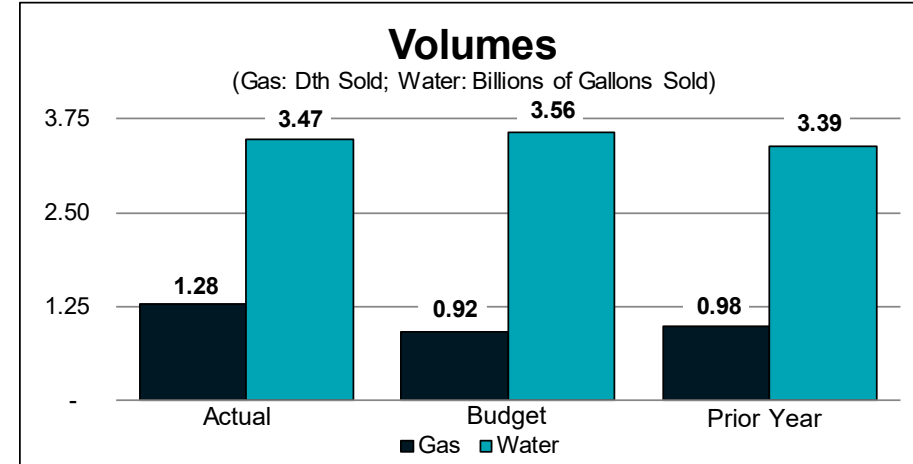
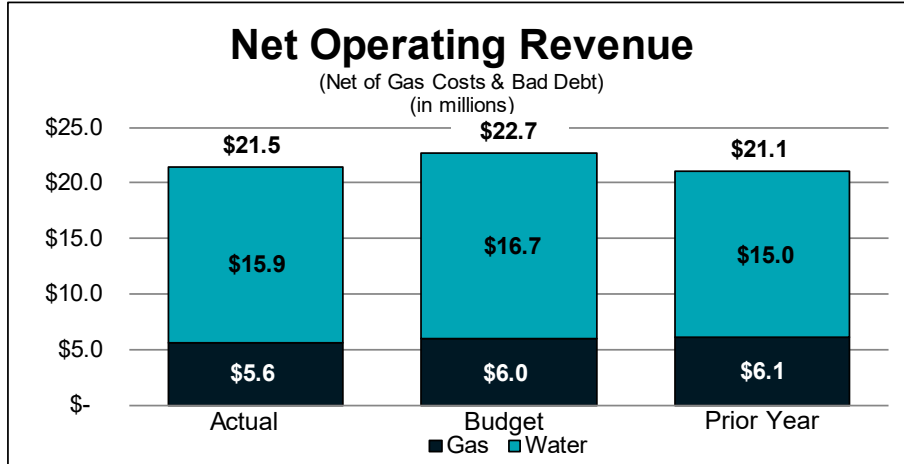
\*\*Cash Reserves as of September 30, 2022 were negatively impacted by \$3.1 million due to spending on projects to be funded by the 2022 Gas Revenue Bonds; Cash Reserves will be "reimbursed" in October. (There is a one-month lag between incurring costs and reimbursement.)

\*\*\*Cash Reserves as of September 30, 2022 were negatively impacted by \$0.7 million due to costs associated with the Construction Center settling issue, much of which is expected to be reimbursed by the District's insurance carriers.

\*Note: Despite an increase in Unrestricted Cash between December 31, 2021 and September 30, 2022, days cash-on-hand decreases due to an increase in average daily expense caused by higher gas costs.

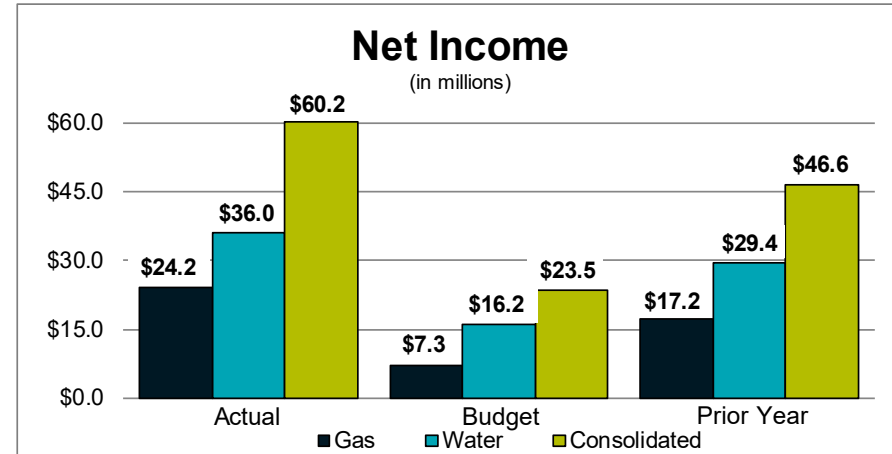
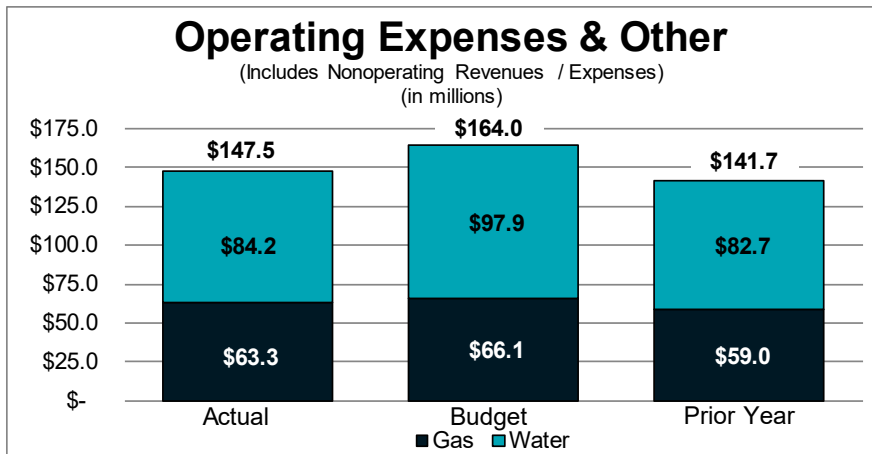
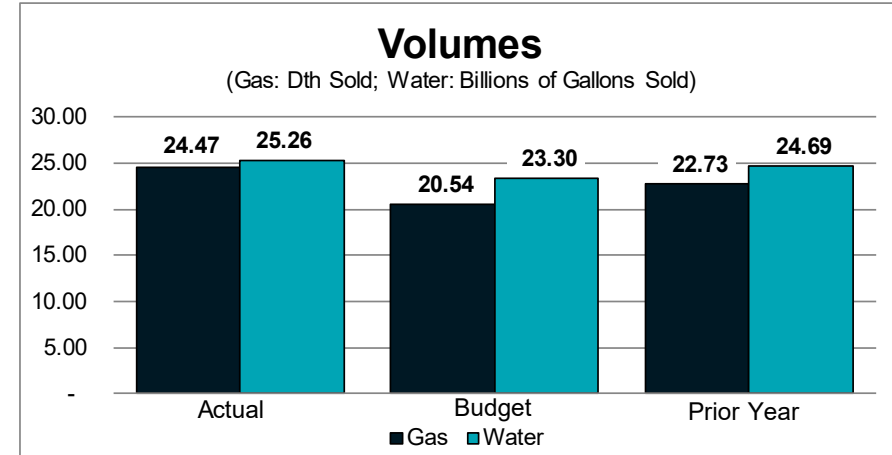
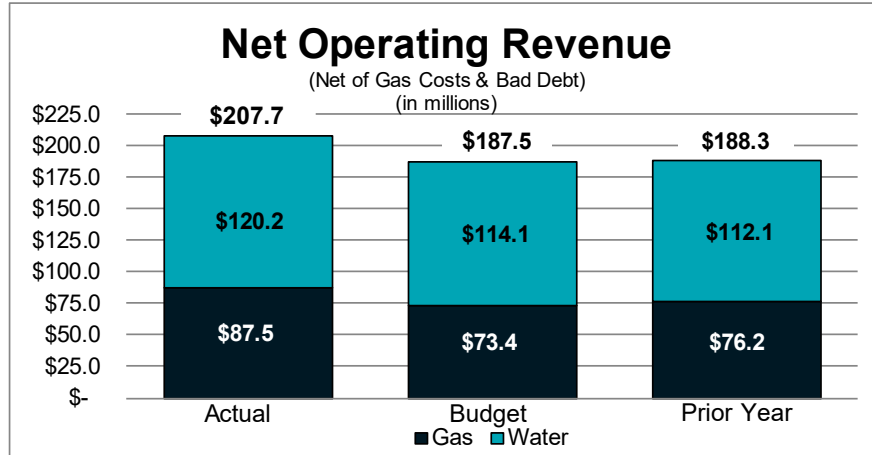
# GAS & WATER COMBINED

## CURRENT MONTH – SEPTEMBER 2022



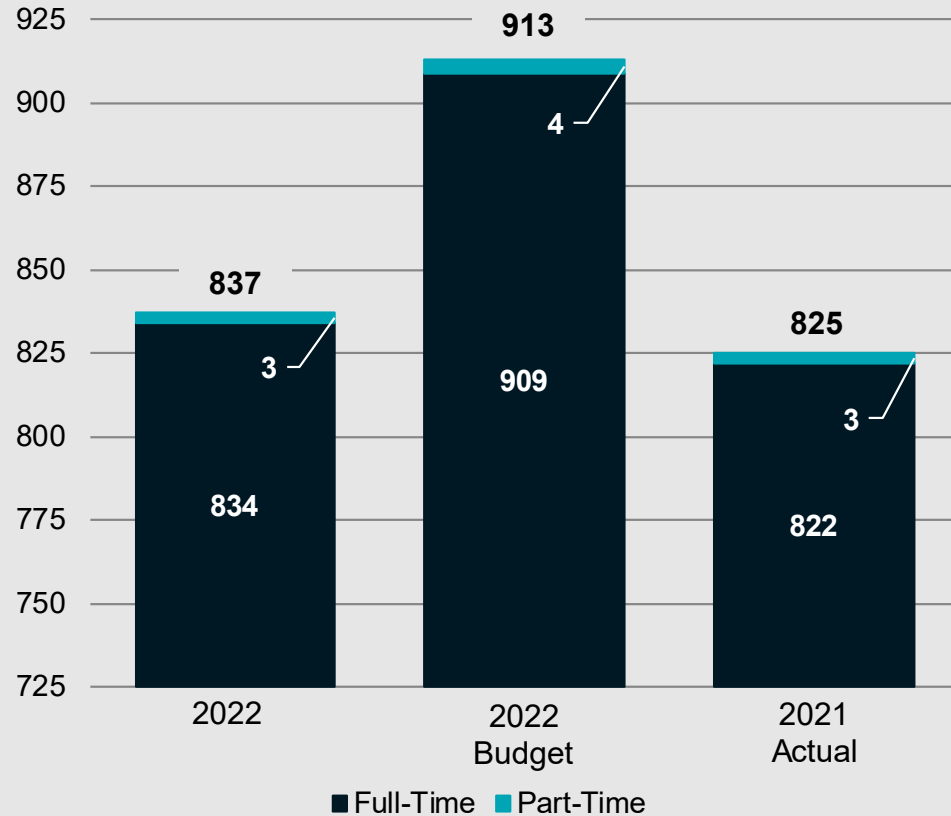
# GAS & WATER COMBINED

## YEAR-TO-DATE – SEPTEMBER 2022



# PERSONNEL

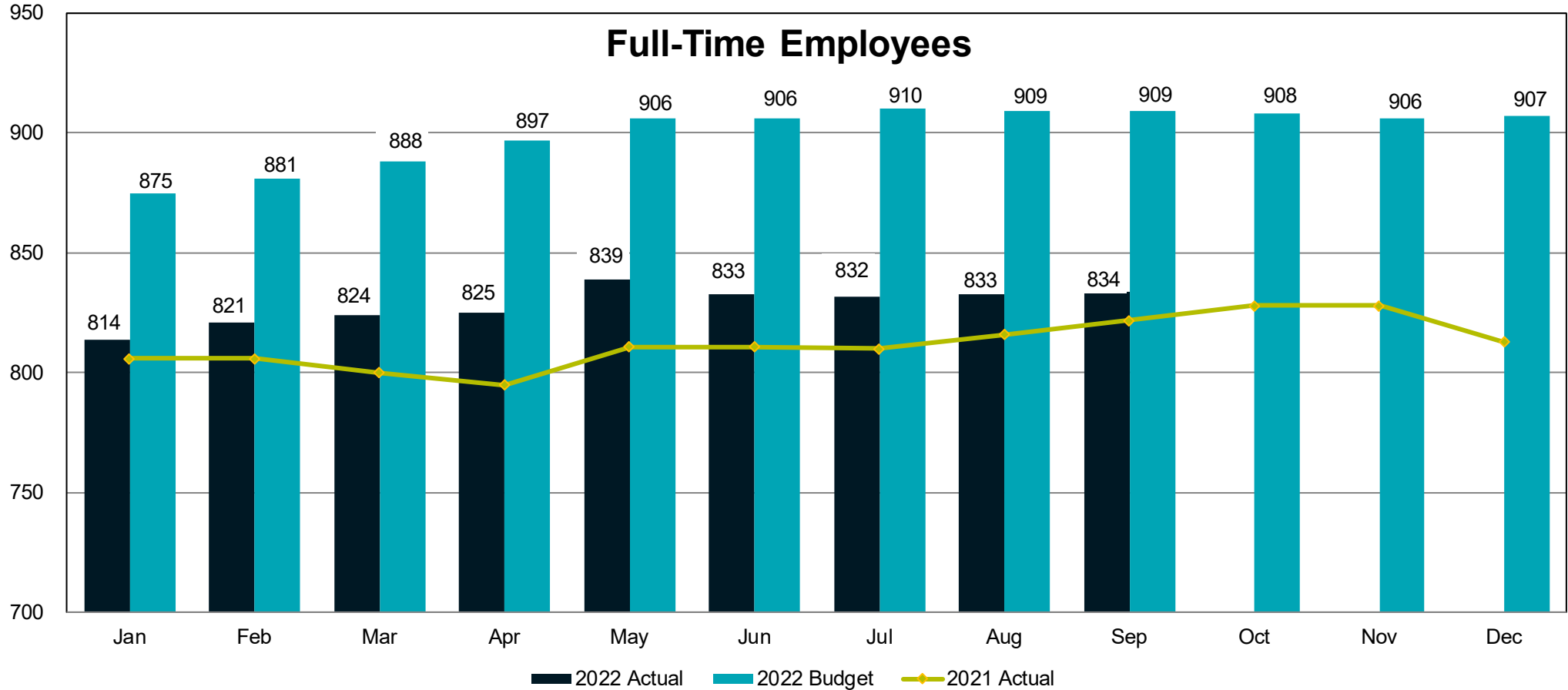
## AS OF SEPTEMBER 30, 2022 GAS & WATER COMBINED



- The active payroll for September was \$6.4 million, compared with \$7.0 million in budget and \$6.2 million in prior year.
- At September 30<sup>th</sup>, there were 834 regular full-time employees, compared with 909 in budget and 822 at September 30, 2021.
- At September 30<sup>th</sup>, there were 3 regular part-time employees, compared with 4 in budget and 3 at September 30, 2021.
- Payroll savings from lower staffing was partially offset by a 3% attrition factor assumed in budget.

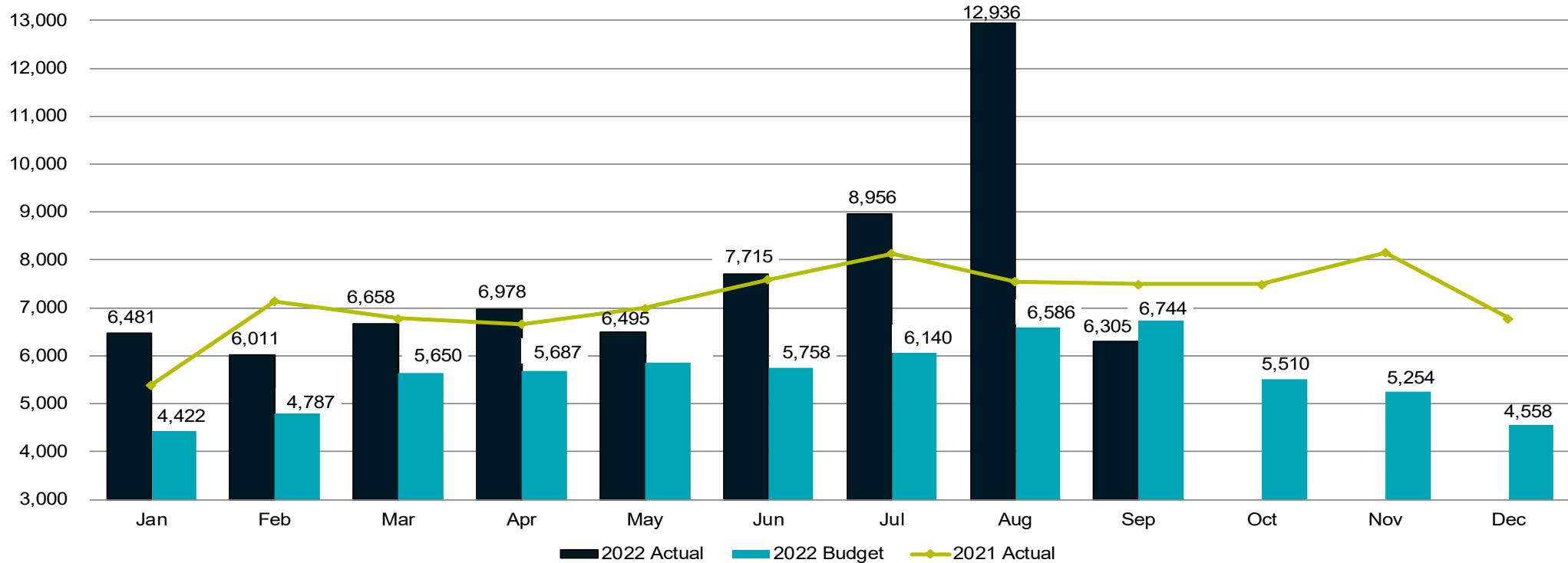
# PERSONNEL TREND

THROUGH SEPTEMBER 2022  
(GAS & WATER COMBINED)



# OVERTIME HOURS TREND

## THROUGH SEPTEMBER 2022 (GAS & WATER COMBINED)



	Month of September					Year-To-Date September				
	2022 Actual	2022 Budget	2021 Actual	Favorable/(Unfavorable)		2022 Actual	2022 Budget	2021 Actual	Favorable/(Unfavorable)	
				vs. Budget	vs. 2021				vs. Budget	vs. 2021
Overtime Hours	6,305.0	6,744.0	7,493.8	439.0	1,188.8	68,533.5	51,625.0	63,742.3	(16,908.5)	(4,791.2)
Overtime Dollars	\$ 368,980	\$ 398,317	\$ 431,269	\$ 29,337	\$ 62,289	\$ 3,653,319	\$ 3,059,443	\$ 3,676,673	\$ (593,876)	\$ 23,354



# OVERTIME HOURS TREND (continued)

## SEPTEMBER 2022 (GAS & WATER COMBINED)

Overtime hours for the month totaled 6,305.0 as compared with 6,744.0 in budget and 7,493.8 in prior year. Overtime hours were 439.0 lower than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Construction (1)	957.0
Field Service (2)	301.5
Safety, Security & Locating (3)	(679.0)
Water Distribution (4)	(133.5)
Customer Services (5)	(120.0)
Gas Production (6)	(100.5)
All other, net	213.5
	<u>439.0</u>

- (1) Decreased overtime hours primarily due to timing of water main breaks with more occurring during daytime hours and fewer projects requiring after hours work in coordination with other contractors
- (2) Decreased overtime hours due to reduced gas infrastructure replacement work as a result of contractor's delay in acquiring materials
- (3) Increased overtime hours in Locating primarily due to a higher number of tickets than anticipated and lower staffing due to employees on medical leave
- (4) Increased overtime due to after hours shut-off's and maintenance
- (5) Increased overtime hours due to open positions while call volumes have remained consistent
- (6) Increase overtime hours due to rotating shifts for liquefaction and to provide escort for contractors working on Saturday

**METROPOLITAN**  

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**UTILITIES DISTRICT**

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2022 AND 2021**

	Current Month			Current Month				September Year to Date			September Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		September Year to Date			Variance Vs. Budget		Variance Vs. Prior Year	
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Water sales	\$ 14,359,547	\$ 15,049,457	\$ 13,399,769	(4.58)%	\$ (689,910)	7.16 %	\$ 959,778	\$ 105,467,457	\$ 99,485,600	\$ 97,527,566	6.01 %	\$ 5,981,857	8.14 %	\$ 7,939,891
Infrastructure charge	1,247,175	1,269,768	1,295,449	(1.78)%	(22,593)	(3.73)%	(48,274)	11,398,714	11,356,632	11,343,665	.37 %	42,082	.49 %	55,049
Other	257,532	382,255	341,189	(32.63)%	(124,722)	(24.52)%	(83,657)	3,303,568	3,223,624	3,274,631	2.48 %	79,944	.88 %	28,938
Total revenues	15,864,254	16,701,480	15,036,407	(5.01)%	(837,226)	5.51 %	827,847	120,169,740	114,065,856	112,145,862	5.35 %	6,103,883	7.15 %	8,023,878
Revenue Deductions														
Operating & Maintenance	7,040,948	8,836,051	7,761,556	(20.32)%	(1,795,104)	(9.28)%	(720,608)	65,620,514	72,801,881	64,340,926	(9.86)%	(7,181,367)	1.99 %	1,279,588
Other	1,598,965	2,208,796	1,504,253	(27.61)%	(609,831)	6.30 %	94,711	13,844,445	19,237,376	13,046,334	(28.03)%	(5,392,932)	6.12 %	798,110
Total expenses	8,639,913	11,044,847	9,265,809	(21.77)%	(2,404,934)	(6.75)%	(625,896)	79,464,958	92,039,257	77,387,260	(13.66)%	(12,574,299)	2.68 %	2,077,698
Other Expense (Income)	446,994	680,245	563,245	(34.29)%	(233,251)	(20.64)%	(116,251)	4,667,426	5,802,546	5,325,217	(19.56)%	(1,135,120)	(12.35)%	(657,790)
Net Income (Loss)	\$ 6,777,348	\$ 4,976,388	\$ 5,207,353	36.19 %	\$ 1,800,959	30.15 %	\$ 1,569,994	\$ 36,037,355	\$ 16,224,053	\$ 29,433,385	122.12 %	\$ 19,813,302	22.44 %	\$ 6,603,970
Thousands of gallons sold	3,470,997	3,561,290	3,386,775	(2.54)%	(90,293)	2.49 %	84,222	25,264,661	23,299,650	24,694,049	8.43 %	1,965,011	2.31 %	570,612
Number of customers	224,575	224,525	222,284	.02 %	50	1.03 %	2,291							
Plant Additions & Replacements	\$ 6,819,502	\$ 7,776,936	\$ 6,066,883	(12.31)%	\$ (957,434)	12.41 %	\$ 752,618	\$ 51,911,189	\$ 63,656,075	\$ 36,261,110	(18.45)%	\$ (11,744,887)	43.16 %	\$ 15,650,078

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2022 AND 2021**

	Current Month			Current Month				September Year to Date			September Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		September 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	\$ 16,239,071	\$ 8,434,037	\$ 9,869,481	92.54 %	\$ 7,805,034	64.54 %	\$ 6,369,590	\$ 231,140,118	185,153,936	\$ 144,067,306	24.84 %	\$ 45,986,182	60.44 %	\$ 87,072,812
(Over)/under gas recovery	(525,205)	-	273,526		(525,205)	(292.01)%	(798,731)	(791,606)	-	4,511,089		(791,606)	(117.55)%	(5,302,695)
Infrastructure charge	1,094,734	1,114,008	1,144,438	(1.73)%	(19,274)	(4.34)%	(49,704)	10,086,135	10,016,152	10,047,853	.70 %	69,983	.38 %	38,283
Other	377,087	319,277	282,910	18.11 %	57,811	33.29 %	94,177	4,409,511	3,052,237	3,635,762	44.47 %	1,357,274	21.28 %	773,749
Total revenues, net	17,185,687	9,867,322	11,570,356	74.17 %	7,318,366	48.53 %	5,615,332	244,844,158	198,222,325	162,262,009	23.52 %	46,621,833	50.89 %	82,582,148
Less: Natural gas purchased for resale	11,582,314	4,540,993	5,501,913	155.06 %	7,041,321	110.51 %	6,080,401	157,684,988	125,904,861	86,416,921	25.24 %	31,780,127	82.47 %	71,268,067
CPEP Rebates	-	(698,120)	-		698,120	#DIV/0!	-	(355,267)	(1,048,120)	(358,175)		692,853	(.81)%	2,908
Operating revenues, net of gas cost	5,603,374	6,024,449	6,068,443	(6.99)%	(421,075)	(7.66)%	(465,069)	87,514,436	73,365,584	76,203,263	19.29 %	14,148,852	14.84 %	11,311,173
Revenue Deductions														
Operating & Maintenance	4,600,899	5,044,783	4,536,148	(8.80)%	(443,885)	1.43 %	64,750	42,179,657	44,556,027	41,910,256	(5.33)%	(2,376,370)	.64 %	269,401
Other	1,755,104	1,801,375	1,718,410	(2.57)%	(46,271)	2.14 %	36,694	17,824,691	17,976,922	16,280,156	(.85)%	(152,231)	9.49 %	1,544,535
Total operating expenses	6,356,003	6,846,158	6,254,558	(7.16)%	(490,156)	1.62 %	101,445	60,004,348	62,532,949	58,190,412	(4.04)%	(2,528,601)	3.12 %	1,813,936
Other expense (income)	750,522	321,564	81,065	133.40 %	428,957	825.83 %	669,457	3,342,580	3,541,126	780,862	(5.61)%	(198,546)	328.06 %	2,561,718
Net Income (Loss)	\$ (1,503,151)	\$ (1,143,274)	\$ (267,180)	(31.48)%	(359,877)	(462.60)%	(1,235,971)	\$ 24,167,509	\$ 7,291,509	\$ 17,231,989	231.45 %	16,875,999	40.25 %	6,935,519
Total Sales Adjusted for Unbilled Sales	1,284,279	915,910	983,947	40.22 %	368,369	30.52 %	300,332	24,470,106	20,538,469	22,728,178	19.14 %	3,931,637	7.66 %	1,741,928
Heating degree days	51	88	17	(42.05)%	(37)	200.00 %	34	3,717	3,680	3,601	1.01 %	37	3.22 %	116
Number of customers	238,247	238,688	236,501	-0.18%	(441)	.74 %	1,746							
Plant Additions & Replacements	\$ 4,602,327	\$ 6,158,440	\$ 2,725,704	(25.27)%	(1,556,113)	68.85 %	\$ 1,876,623	\$ 54,978,469	\$ 78,383,232	\$ 31,597,392	(29.86)%	\$ (23,404,763)	74.00 %	\$ 23,381,077

**2022 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY**

	Actual 2008 - 2021	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
<b>GAS</b>															
Gas Infrastructure Revenue	\$177,656,279	\$1,082,485	\$1,142,896	\$1,136,704	\$1,102,370	\$1,107,562	\$1,136,428	\$1,126,843	\$1,156,113	\$1,094,734	\$1,118,691	\$1,119,613	\$1,120,963	\$13,445,402	\$191,101,682
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$157,208)
Gas Dept Bond Offering-Project Fund	\$0			60,371,885	59,019,713	58,946,582	59,153,772	56,485,906	51,998,440	49,882,125	47,021,067	46,308,592	44,276,722		
Investment Earnings on Project Fund				4,237.21	(73,130.77)	207,189.02	(241,447.90)	154,099.74	(233,945.60)	(353,818.48)				\$ (536,817)	(\$536,817)
<b>Expenditures</b>															
GCI Mains per G-21	\$105,164,886	132,202	268,173	692,586.50	955,132	493,438	1,001,080	1,045,115	877,707	353,871	875,000	875,000	875,000	\$8,444,304	\$113,609,190
Abandonments - approximate	\$12,788,433	2,067	10,132	576,606.26	207,134	11,520	98,082	96,612	959,247	34,125	140,000	140,000	140,000	\$2,415,526	\$15,203,959
GIR services per G-21	\$85,392,170	273,373	300,263	851,325.57	431,961	465,064	453,152	560,139	533,523	190,581	767,600	706,700	810,800	\$6,344,482	\$91,736,652
GIR service reconnections per G-3	\$20,853,377	142,661	102,055	431,241.52	166,247	184,538	174,217	180,503	136,763	133,898	249,270	300,055	237,515	\$2,438,963	\$23,292,341
Regulator Stations Infrastructure per G-21	\$691,090	141	-	0.00	-	-	-	-	-	-	-	-	-	\$141	\$691,231
<b>TOTAL EXPENDITURES</b>	<b>\$224,889,956</b>	<b>550,443.62</b>	<b>680,622.95</b>	<b>2,551,759.85</b>	<b>1,760,474.27</b>	<b>1,154,560.17</b>	<b>1,726,531</b>	<b>1,882,369</b>	<b>2,507,240</b>	<b>712,475</b>	<b>2,031,870</b>	<b>2,021,755</b>	<b>2,063,315</b>	<b>\$19,643,416</b>	<b>\$244,533,372</b>
<b>NET CURRENT YEAR</b>	<b>(\$47,390,884)</b>	<b>\$532,042</b>	<b>\$462,273</b>	<b>(\$1,415,055)</b>	<b>(\$658,104)</b>	<b>(\$46,998)</b>	<b>(\$590,103)</b>	<b>(\$755,527)</b>	<b>(\$1,351,127)</b>	<b>\$382,258</b>	<b>(\$913,179)</b>	<b>(\$902,142)</b>	<b>(\$942,352)</b>	<b>(\$6,198,014)</b>	<b>(\$53,588,898)</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)</b>	<b>(47,390,884)</b>	<b>(46,858,843)</b>	<b>(46,396,569)</b>	<b>(47,811,625)</b>	<b>(48,469,729)</b>	<b>(48,516,727)</b>	<b>(49,106,830)</b>	<b>(49,862,357)</b>	<b>(51,213,483)</b>	<b>(50,831,225)</b>	<b>(51,744,404)</b>	<b>(52,646,546)</b>	<b>(53,588,898)</b>		
GIR Capital Expenditures Funded by Bond	\$33,002,775			1,356,409	-	-	2,426,418	4,641,565	1,882,369	2,507,240	712,475	2,031,870	2,021,755		
Total Funded By Bond (includes E through I above)	\$33,002,775	-	-	1,356,409	-	-	\$2,426,418	\$4,641,565	\$1,882,369	\$2,507,240	\$712,475	\$2,031,870	\$2,021,755	17,580,101	\$50,582,876
Transfer to 2018 Bond Sinking Fund for Bond Interest & Principal Payments	\$7,456,953	187,195	187,205	187,265	187,410	187,709	187,606	187,761	187,690	187,813	187,182	187,181	187,161	\$2,249,180	\$9,706,132
Transfer to 2022 Bond Sinking Fund for Bond Interest & Principal Payments	\$0	-	-	-	330,453	330,648	330,872	331,136	331,094	331,302	330,414	330,414	310,957	\$2,957,289	\$2,957,289
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)</b>	<b>(21,845,062)</b>	<b>(21,500,215)</b>	<b>(21,225,147)</b>	<b>(21,471,059)</b>	<b>(22,647,027)</b>	<b>(23,212,382)</b>	<b>(21,894,546)</b>	<b>(18,527,404)</b>	<b>(18,514,945)</b>	<b>(16,144,562)</b>	<b>(16,862,861)</b>	<b>(16,250,729)</b>	<b>(15,669,443)</b>		<b>(15,669,443)</b>
GIR Mains Installed-Qtr (Miles)*				1.83			10.55			3.61					
GIR Mains Installed-YTD (Miles)*	32.41			1.83			12.38			15.99			15.99		
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-Qtr (Miles)*				0.89			1.57			5.72					
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-YTD (Miles)*	44.75			0.89			2.46			8.18			8.18		
Cast Iron Miles of Main Remaining**	153.63			152.74			151.17			145.45			145.45		

\*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

**2022 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY**

	Actual 2008 - 2021	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2022
<b>WATER</b>															
Water Infrastructure Revenue	\$181,081,894	1,212,558	1,288,815	1,268,383	1,253,844	1,246,671	1,291,549	1,279,249	1,310,470	1,247,175	1,269,224	1,268,878	1,269,456	\$15,206,272	\$196,288,167
Water Infrastructure Revenue - Commodity	\$25,980,115	555,999	549,267	655,069	579,480	777,120	1,287,117	1,912,769	2,419,187	1,882,100	1,367,432	723,099	655,494	\$13,364,134	\$39,344,248
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$135,711,681	551,425	648,195	1,570,783	2,642,299	2,165,188	1,683,829	3,475,764	3,062,901	2,703,247	1,347,894	920,000	867,487	\$21,639,011	\$157,350,692
Abandonments - approximate	\$4,519,130	19,362	79,679	95,028	57,155	28,900	63,130	108,199	86,354	129,919	46,357	31,950	26,025	\$772,058	\$5,291,187
Service Reconnections W-3	\$28,715,882	105,189	188,225	544,939	305,469	487,040	377,274	826,035	766,757	176,518	1,092,879	841,704	850,998	\$6,563,026	\$35,278,908
Infrastructure Integrity	\$1,091,982	44,966	64,867	65,665	65,338	65,467	65,571	55,227	49,131	45,676	71,117	68,641	71,283	\$732,949	\$1,824,931
Water Main Condition Assessment	\$0	64	70	4,060	86,834	7,560	26,819	581,754	142,294	8,876	100,000	100,000	0	\$1,058,332	\$1,058,332
<b>TOTAL EXPENDITURES</b>	<b>\$170,038,675</b>	<b>721,005</b>	<b>981,037</b>	<b>2,280,475</b>	<b>3,157,095</b>	<b>2,754,154</b>	<b>2,216,624</b>	<b>5,046,980</b>	<b>4,107,436</b>	<b>3,064,237</b>	<b>2,658,246</b>	<b>1,962,295</b>	<b>1,815,792</b>	<b>30,765,376</b>	<b>200,804,051</b>
<b>NET CURRENT YEAR</b>	<b>\$36,952,634</b>	<b>\$1,047,552</b>	<b>\$857,045</b>	<b>(\$357,023)</b>	<b>(\$1,323,771)</b>	<b>(\$730,362)</b>	<b>\$362,042</b>	<b>(\$1,854,962)</b>	<b>(\$377,779)</b>	<b>\$65,038</b>	<b>(\$21,590)</b>	<b>\$29,682</b>	<b>\$109,158</b>	<b>(\$2,194,970)</b>	<b>\$34,757,664</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)</b>	<b>36,952,634</b>	<b>38,000,186</b>	<b>38,857,232</b>	<b>38,500,209</b>	<b>37,176,438</b>	<b>36,446,075</b>	<b>36,808,117</b>	<b>34,953,156</b>	<b>34,575,377</b>	<b>34,640,414</b>	<b>34,618,824</b>	<b>34,648,506</b>	<b>34,757,664</b>		
WIR Mains Installed-Qtr (Miles)*				2.05			4.81			6.65					
WIR Mains Installed-YTD (Miles)*	14.25			2.05			6.86			13.51				13.51	
High Risk Mains Abandoned-Qtr (Miles)*				1.28			2.28			5.14					
High Risk Mains Abandoned-YTD (Miles)*	15.17			1.28			3.56			8.70				8.70	
Cast Iron Miles of Main Remaining**	1,151.63			1,150.35			1,148.07			1,142.93				1,142.93	

\*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

JOE,

Per his comments below, Mass has provided some suggested revisions to the GIRAWIP report. These suggestions are as follows:

**METROPOLITAN UTILITIES DISTRICT  
PAYROLL BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2022 AND 2021**

**A-12a  
SEPTEMBER 2022**

	Month of September			Nine Months Ending September		
	2022 Actual	2022 Budget	2021 Actual	2022 Actual	2022 Budget	2021 Actual
President's Office	\$ 133,164	\$ 133,880	\$ 140,598	\$ 1,214,995	\$ 1,191,216	\$ 926,026
Top level reductions	0	(215,436)	0	0	(1,819,557)	0
	<u>133,164</u>	<u>(81,556)</u>	<u>140,598</u>	<u>1,214,995</u>	<u>(628,341)</u>	<u>926,026</u>
Law	82,837	80,824	84,730	744,562	719,492	709,660
Human Resources - Vice President - Savine	89,039	89,570	85,483	785,020	784,794	745,172
Senior Vice President - Mendenhall	<u>171,876</u>	<u>170,394</u>	<u>170,213</u>	<u>1,529,582</u>	<u>1,504,287</u>	<u>1,454,832</u>
Safety, Security & Locating	328,707	289,971	334,582	2,654,616	2,415,413	2,820,615
Vice President - Hunter	<u>328,707</u>	<u>289,971</u>	<u>334,582</u>	<u>2,654,616</u>	<u>2,415,413</u>	<u>2,820,615</u>
Purchasing	58,043	57,035	54,495	514,719	505,838	468,988
Meter Services	209,592	217,158	193,478	1,654,468	1,826,469	1,721,757
Stores	88,756	99,658	74,311	770,182	820,618	789,173
Facilities Management	68,665	76,316	62,248	625,212	624,138	515,912
Vice President - Zellars	<u>425,056</u>	<u>450,167</u>	<u>384,532</u>	<u>3,564,581</u>	<u>3,777,063</u>	<u>3,495,830</u>
Field Services Administration	182,944	206,120	103,494	1,584,341	1,775,747	945,679
Field Services	727,041	771,350	691,403	6,374,324	6,279,233	6,252,610
Transportation	101,640	142,624	104,574	893,827	1,183,663	998,273
Transportation Office	69,456	82,360	58,650	601,554	714,764	378,297
Vice President - Melville	<u>1,081,081</u>	<u>1,202,454</u>	<u>958,121</u>	<u>9,454,046</u>	<u>9,953,406</u>	<u>8,574,859</u>
Senior Vice President - Ausdemore	<u>1,834,844</u>	<u>1,942,592</u>	<u>1,677,235</u>	<u>15,673,243</u>	<u>16,145,883</u>	<u>14,891,304</u>
Information Technology - Vice President - Pappalil	419,034	552,756	422,932	3,700,287	4,880,459	4,042,878
Business Development	102,052	84,956	82,232	802,237	736,156	739,933
Corporate Communications	70,595	90,573	76,592	696,217	784,157	690,760
Customer Service Administration	31,822	29,199	28,710	268,372	260,549	260,591
Customer Service	212,539	258,222	233,638	1,948,060	2,201,576	2,018,491
Customer Accounting	171,186	174,314	151,847	1,476,393	1,479,794	1,365,114
Branch Delivery	71,514	80,436	68,622	596,238	667,735	580,382
Customer Service	<u>487,061</u>	<u>542,171</u>	<u>482,817</u>	<u>4,289,063</u>	<u>4,609,654</u>	<u>4,224,578</u>
Vice President - Mueller	<u>659,708</u>	<u>717,700</u>	<u>641,641</u>	<u>5,787,517</u>	<u>6,129,968</u>	<u>5,655,271</u>
Senior Vice President - Lobsiger	<u>1,078,742</u>	<u>1,270,456</u>	<u>1,064,573</u>	<u>9,487,804</u>	<u>11,010,427</u>	<u>9,698,149</u>
Rates	20,878	20,419	20,418	184,720	182,872	182,386
Accounting	145,219	141,492	136,616	1,225,403	1,244,438	1,180,354
Senior Vice President - Schaffart	<u>166,097</u>	<u>161,911</u>	<u>157,034</u>	<u>1,410,123</u>	<u>1,427,310</u>	<u>1,362,740</u>
Gas Operations	37,782	46,975	36,658	330,539	364,391	333,819
Gas Production	152,876	181,345	158,462	1,337,199	1,457,045	1,468,427
Gas Systems Control	50,304	46,166	47,084	444,842	426,800	433,939
Gas Distribution	115,906	128,035	103,961	1,015,956	1,072,504	869,881
Vice President - Knight	<u>356,868</u>	<u>402,522</u>	<u>346,165</u>	<u>3,128,536</u>	<u>3,320,740</u>	<u>3,106,066</u>
Water Operations	24,991	24,447	23,692	222,321	217,474	152,611
Water Pumping - Florence	211,316	260,410	225,672	2,037,670	2,285,359	1,930,895
Maintenance	217,301	236,698	201,208	1,837,275	1,999,672	1,878,102
Water Distribution	239,141	303,354	224,226	2,252,209	2,481,076	2,011,679
Platte South	86,673	106,783	86,707	786,435	893,767	778,447
Platte West	112,455	128,075	108,748	1,111,327	1,140,373	1,038,322
Water Quality	71,363	71,256	49,234	612,652	621,931	571,493
Vice President - Koenig	<u>963,240</u>	<u>1,131,023</u>	<u>919,487</u>	<u>8,859,889</u>	<u>9,639,653</u>	<u>8,361,549</u>
Infrastructure Integrity	89,101	123,135	94,276	853,676	992,695	745,465
Engineering	50,833	77,517	51,700	474,498	689,656	414,362
Plant Engineering	193,458	264,812	235,012	2,077,869	2,278,827	2,040,726
Engineering Design	238,541	255,021	221,825	2,143,154	2,219,701	2,079,977
Vice President - Niiya	<u>571,933</u>	<u>720,486</u>	<u>602,813</u>	<u>5,549,197</u>	<u>6,180,879</u>	<u>5,280,530</u>
Construction	1,108,845	1,243,351	1,079,812	9,564,712	10,192,087	9,078,094
Vice President - O'Brien	<u>1,108,845</u>	<u>1,243,351</u>	<u>1,079,812</u>	<u>9,564,712</u>	<u>10,192,087</u>	<u>9,078,094</u>
Senior Vice President - Langel	<u>3,000,886</u>	<u>3,497,381</u>	<u>2,948,277</u>	<u>27,102,334</u>	<u>29,333,358</u>	<u>25,826,239</u>
Total Payroll	<u>\$ 6,385,609</u>	<u>\$ 6,961,177</u>	<u>\$ 6,157,930</u>	<u>\$ 56,418,081</u>	<u>\$ 58,792,924</u>	<u>\$ 54,159,290</u>

**METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2022 AND 2021**

**A-12b  
SEPTEMBER 2022**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	6	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	6	-	-	6	-	-	6	-	-
Law	9	-	1	9	-	-	9	-	-
Human Resources - Vice President - Savine	12	-	-	12	-	-	11	-	1
Senior Vice President - Mendenhall	21	-	1	21	-	-	20	-	1
Safety, Security & Locating	35	-	1	33	-	1	42	-	1
Vice President - Hunter	35	-	1	33	-	1	42	-	1
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	33	-	-	34	-	-	31	-	-
Stores	15	-	-	14	-	-	14	-	-
Facilities Management	10	-	-	10	-	-	10	-	-
Vice President - Zellars	65	-	-	65	-	-	62	-	-
Field Services Administration	24	-	-	27	1	-	12	-	-
Field Services	93	-	-	95	-	-	87	-	-
Transportation	16	-	-	19	-	1	17	-	1
Transportation Office	9	-	-	10	-	1	8	-	-
Vice President - Melville	142	-	-	151	1	2	124	-	1
Senior Vice President - Ausdemore	242	-	1	249	1	3	228	-	2
Information Technology - Vice President - Pappali	45	-	2	57	-	3	45	-	-
Business Development	14	-	-	12	-	-	12	-	-
Corporate Communications	8	-	-	10	-	1	9	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	40	-	-	45	-	-	43	-	-
Customer Accounting	28	1	-	28	1	-	25	1	-
Branch Delivery	13	-	-	14	-	-	11	-	-
Customer Service	84	1	-	90	1	-	82	1	-
Vice President - Mueller	106	1	-	112	1	1	103	1	-
Senior Vice President - Lobsiger	151	1	2	169	1	4	148	1	-
Rates	2	-	-	2	-	-	2	-	-
Accounting	17	-	-	17	-	-	17	-	-
Senior Vice President - Schaffart	19	-	-	19	-	-	19	-	-
Gas Operations	3	-	-	4	-	-	3	-	-
Gas Production	18	-	-	21	-	-	18	-	-
Gas Systems Control	6	-	1	6	-	-	6	-	-
Gas Distribution	15	-	-	15	-	-	13	-	-
Vice President - Knight	42	-	1	46	-	-	40	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	30	-	-	34	-	-	33	-	-
Maintenance	26	-	-	29	-	-	28	-	-
Water Distribution	30	-	-	39	-	-	33	-	-
Platte South	12	1	-	13	1	-	11	1	-
Platte West	16	1	-	17	1	-	16	1	-
Water Quality	9	-	-	9	-	1	8	-	-
Vice President - Koenig	125	2	-	143	2	1	131	2	-
Infrastructure Integrity	13	-	2	15	-	6	13	-	2
Engineering	4	-	-	6	-	-	4	-	-
Plant Engineering	25	-	-	35	-	-	31	-	-
Engineering Design	32	-	2	36	-	1	31	-	1
Vice President - Niiya	74	-	4	92	-	7	79	-	3
Construction	154	-	-	164	-	-	151	-	-
Vice President - O'Brien	154	-	-	164	-	-	151	-	-
Senior Vice President - Langel	395	2	5	445	2	8	401	2	3
Total Employees	834	3	9	909	4	15	822	3	6



**METROPOLITAN UTILITIES DISTRICT  
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2022 AND 2021**

A-12b  
SEPTEMBER 2022

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	6	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	<u>6</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
Law	9	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	10	-	-	9	-	-	9	-	-
Senior Vice President - Mendenhall	19	-	-	18	-	-	18	-	-
Safety, Security & Locating	12	-	-	12	-	-	11	-	-
Vice President - Hunter	12	-	-	12	-	-	11	-	-
Purchasing	7	-	-	7	-	-	7	-	-
Meter Services	3	-	-	3	-	-	3	-	-
Stores	2	-	-	2	-	-	2	-	-
Facilities Management	5	-	-	4	-	-	4	-	-
Vice President - Zellars	17	-	-	16	-	-	16	-	-
Field Services Administration	8	-	-	8	-	-	7	-	-
Field Services	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Transportation Office	3	-	-	4	-	-	3	-	-
Vice President - Melville	11	-	-	12	-	-	10	-	-
Senior Vice President - Ausdemore	40	-	-	40	-	-	37	-	-
Information Technology - Vice President - Pappalil	45	-	-	57	-	-	45	-	-
Business Development	7	-	-	5	-	-	5	-	-
Corporate Communications	8	-	-	10	-	-	9	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	5	-	-	6	-	-	5	-	-
Customer Accounting	3	-	-	3	-	-	2	-	-
Branch Delivery	1	-	-	1	-	-	1	-	-
Customer Service	12	-	-	13	-	-	11	-	-
Vice President - Mueller	27	-	-	28	-	-	25	-	-
Senior Vice President - Lobsiger	72	-	-	85	-	-	70	-	-
Rates	2	-	-	2	-	-	2	-	-
Accounting	11	-	-	11	-	-	11	-	-
Senior Vice President - Schaffart	13	-	-	13	-	-	13	-	-
Gas Operations	3	-	-	4	-	-	3	-	-
Gas Production	3	-	-	3	-	-	3	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	2	-	-	2	-	-	1	-	-
Vice President - Knight	14	-	-	15	-	-	13	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	8	-	-	9	-	-	8	-	-
Maintenance	3	-	-	3	-	-	3	-	-
Water Distribution	3	-	-	3	-	-	3	-	-
Platte South	2	-	-	2	-	-	2	-	-
Platte West	2	-	-	3	-	-	2	-	-
Water Quality	8	-	-	8	-	-	8	-	-
Vice President - Koenig	28	-	-	30	-	-	28	-	-
Infrastructure Integrity	3	-	-	4	-	-	4	-	-
Engineering	4	-	-	6	-	-	4	-	-
Plant Engineering	25	-	-	35	-	-	31	-	-
Engineering Design	20	-	-	21	-	-	21	-	-
Vice President - Niiya	52	-	-	66	-	-	60	-	-
Construction	18	-	-	8	-	-	8	-	-
Vice President - O'Brien	18	-	-	8	-	-	8	-	-
Senior Vice President - Langel	112	-	-	119	-	-	109	-	-
Total Employees	<u>262</u>	<u>-</u>	<u>-</u>	<u>281</u>	<u>-</u>	<u>-</u>	<u>253</u>	<u>-</u>	<u>-</u>

**METROPOLITAN UTILITIES DISTRICT  
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2022 AND 2021**

A-12b  
SEPTEMBER 2022

	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	-	-	-	-	-	-
Human Resources - Vice President - Savine	2	-	-	3	-	-	2	-	1
Senior Vice President - Mendenhall	2	-	1	3	-	-	2	-	1
Safety, Security & Locating	23	-	1	21	-	1	31	-	1
Vice President - Hunter	23	-	1	21	-	1	31	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	30	-	-	31	-	-	28	-	-
Stores	13	-	-	12	-	-	12	-	-
Facilities Management	5	-	-	6	-	-	6	-	-
Vice President - Zellars	48	-	-	49	-	-	46	-	-
Field Services Administration	16	-	-	19	1	-	5	-	-
Field Services	93	-	-	95	-	-	87	-	-
Transportation	16	-	-	19	-	1	17	-	1
Transportation Office	6	-	-	6	-	1	5	-	-
Vice President - Melville	131	-	-	139	1	2	114	-	1
Senior Vice President - Ausdemore	202	-	1	209	1	3	191	-	2
Information Technology - Vice President - Pappalil	-	-	2	-	-	3	-	-	-
Business Development	7	-	-	7	-	-	7	-	-
Corporate Communications	-	-	-	-	-	1	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	35	-	-	39	-	-	38	-	-
Customer Accounting	25	1	-	25	1	-	23	1	-
Branch Delivery	12	-	-	13	-	-	10	-	-
Customer Service	72	1	-	77	1	-	71	1	-
Vice President - Mueller	79	1	-	84	1	1	78	1	-
Senior Vice President - Lobsiger	79	1	2	84	1	4	78	1	-
Rates	-	-	-	-	-	-	-	-	-
Accounting	6	-	-	6	-	-	6	-	-
Senior Vice President - Schaffart	6	-	-	6	-	-	6	-	-
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	15	-	-	18	-	-	15	-	-
Gas Systems Control	-	-	1	-	-	-	-	-	-
Gas Distribution	13	-	-	13	-	-	12	-	-
Vice President - Knight	28	-	1	31	-	-	27	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	22	-	-	25	-	-	25	-	-
Maintenance	23	-	-	26	-	-	25	-	-
Water Distribution	27	-	-	36	-	-	30	-	-
Platte South	10	1	-	11	1	-	9	1	-
Platte West	14	1	-	14	1	-	14	1	-
Water Quality	1	-	-	1	-	1	-	-	-
Vice President - Koenig	97	2	-	113	2	1	103	2	-
Infrastructure Integrity	10	-	2	11	-	6	9	-	2
Engineering	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	-	-	-	-	-	-	-
Engineering Design	12	-	2	15	-	1	10	-	1
Vice President - Niiya	22	-	4	26	-	7	19	-	3
Construction	136	-	-	156	-	-	143	-	-
Vice President - O'Brien	136	-	-	156	-	-	143	-	-
Senior Vice President - Langel	283	2	5	326	2	8	292	2	3
Total Employees	572	3	9	628	4	15	569	3	6

**METROPOLITAN UTILITIES DISTRICT**  
**OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS**  
**FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2022 AND 2021**

A-12c  
 SEPTEMBER 2022

	Month of September			Nine Months Ending September		
	2022 Actual	2022 Budget	2021 Actual	2022 Actual	2022 Budget	2021 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	22.0	10.0	112.5	131.0	115.5
Human Resources - Vice President - Savine	5.5	6.0	9.0	111.0	88.0	163.0
Senior Vice President - Mendenhall	18.5	28.0	19.0	223.5	219.0	278.5
Safety, Security & Locating	1,384.0	705.0	1,043.8	9,415.5	4,895.0	7,711.8
Vice President - Hunter	1,384.0	705.0	1,043.8	9,415.5	4,895.0	7,711.8
Purchasing	0.0	0.0	0.0	5.5	0.0	0.0
Meter Services	0.5	2.0	2.0	2.0	18.0	16.0
Stores	64.0	15.0	24.0	395.0	135.0	183.0
Facilities Management	19.5	15.0	21.5	337.5	210.0	233.0
Vice President - Zellars	84.0	32.0	47.5	740.0	363.0	432.0
Field Services Administration	213.0	235.0	188.0	2,150.0	2,095.0	1,478.0
Field Services	1,098.5	1,400.0	1,421.0	11,300.0	11,900.0	12,464.0
Transportation	43.0	100.0	32.5	404.0	840.0	615.0
Transportation Office	77.0	84.0	57.0	623.5	750.0	397.5
Vice President - Melville	1,431.5	1,819.0	1,698.5	14,477.5	15,585.0	14,954.5
Senior Vice President - Ausdemore	2,899.5	2,556.0	2,789.8	24,633.0	20,843.0	23,098.3
Information Technology - Vice President - Pappal	23.0	5.0	18.0	193.5	78.0	148.0
Business Development	0.0	0.0	0.0	1.0	0.0	0.0
Corporate Communications	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service Administration	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service	135.0	15.0	70.5	1,315.0	265.0	264.0
Customer Accounting	1.0	5.0	87.0	1,203.5	105.0	460.0
Branch Delivery	8.5	15.0	6.0	169.5	135.0	125.5
Customer Service	144.5	35.0	163.5	2,688.0	505.0	849.5
Vice President - Mueller	144.5	35.0	163.5	2,689.0	505.0	849.5
Senior Vice President - Lobsiger	167.5	40.0	181.5	2,882.5	583.0	997.5
Rates	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	1.5	0.0	0.0	2.5
Senior Vice President - Schaffart	0.0	0.0	1.5	0.0	0.0	2.5
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	250.5	150.0	332.5	1,647.5	1,375.0	3,203.5
Gas Systems Control	3.5	10.0	2.5	170.5	75.0	97.0
Gas Distribution	14.5	100.0	122.5	715.0	830.0	716.0
Vice President - Knight	268.5	260.0	457.5	2,533.0	2,280.0	4,016.5
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	113.5	200.0	228.5	1,022.5	1,800.0	1,977.5
Maintenance	59.5	100.0	78.5	728.5	900.0	820.0
Water Distribution	583.5	450.0	559.0	7,461.0	4,050.0	4,807.5
Platte South	4.5	25.0	1.0	165.5	225.0	165.0
Platte West	86.0	45.0	52.5	764.0	405.0	749.5
Water Quality	24.0	15.0	16.0	162.0	105.0	178.0
Vice President - Koenig	871.0	835.0	935.5	10,303.5	7,485.0	8,697.5
Infrastructure Integrity	34.0	25.0	16.0	228.5	225.0	198.5
Engineering	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	85.5	75.0	143.0	882.5	565.0	866.0
Engineering Design	117.5	125.0	193.0	1,392.0	1,125.0	1,154.0
Vice President - Niiya	237.0	225.0	352.0	2,503.0	1,915.0	2,218.5
Construction	1,843.0	2,800.0	2,757.0	25,455.0	18,300.0	24,433.0
Vice President - O'Brien	1,843.0	2,800.0	2,757.0	25,455.0	18,300.0	24,433.0
Senior Vice President - Langel	3,219.5	4,120.0	4,502.0	40,794.5	29,980.0	39,365.5
Total Overtime Hours	6,305.0	6,744.0	7,493.8	68,533.5	51,625.0	63,742.3

A-12c

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2022 AND 2021**

**A-12d  
SEPTEMBER 2022**

	Month of September			Nine Months Ending September		
	2022	2022	2021	2022	2022	2021
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	834	1,313	597	7,087	7,818	6,794
Human Resources - Vice President - Savine	270	272	410	5,276	3,987	7,220
Senior Vice President - Mendenhall	1,104	1,585	1,007	12,363	11,805	14,014
Safety, Security & Locating	78,302	40,389	59,361	517,075	280,435	437,177
Vice President - Hunter	78,302	40,389	59,361	517,075	280,435	437,177
Purchasing	-	-	-	301	-	-
Meter Services	25	108	110	116	972	822
Stores	3,538	755	1,238	19,942	6,797	9,059
Facilities Management	1,037	705	1,087	15,783	9,868	10,946
Vice President - Zellars	4,600	1,568	2,436	36,142	17,637	20,828
Field Services Administration	13,982	16,748	12,644	135,267	149,311	103,043
Field Services	69,663	85,162	85,622	641,177	723,877	746,802
Transportation	2,667	6,152	2,060	19,492	51,677	39,226
Transportation Office	5,205	5,828	4,058	44,219	52,035	29,238
Vice President - Melville	91,517	113,890	104,384	840,155	976,899	918,309
Senior Vice President - Ausdemore	174,419	155,848	166,180	1,393,372	1,274,971	1,376,313
Information Technology - Vice President - Pappali	1,383	363	1,004	11,855	5,670	9,619
Business Development	-	-	-	58	-	-
Corporate Communications	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-
Customer Service	5,987	652	3,040	59,066	11,512	11,393
Customer Accounting	47	242	4,068	47,933	5,083	21,590
Branch Delivery	409	704	276	7,589	6,337	5,777
Customer Service	6,443	1,598	7,384	114,588	22,932	38,760
Vice President - Mueller	6,443	1,598	7,384	114,646	22,932	38,760
Senior Vice President - Lobsiger	7,826	1,961	8,388	126,501	28,601	48,379
Rates	-	-	-	-	-	-
Accounting	-	-	62	-	-	114
Senior Vice President - Schaffart	-	-	62	-	-	114
Gas Operations	-	-	-	-	-	-
Gas Production	17,473	10,703	22,790	108,582	98,106	213,371
Gas Systems Control	244	689	170	12,118	5,167	6,578
Gas Distribution	1,072	6,300	7,696	39,154	52,290	44,636
Vice President - Knight	18,789	17,691	30,656	159,854	155,563	264,585
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	7,123	12,278	14,364	64,422	110,502	120,819
Maintenance	4,305	6,237	5,546	50,050	56,133	53,547
Water Distribution	32,143	25,227	30,046	373,409	227,043	264,613
Platte South	267	1,462	54	9,355	13,154	9,578
Platte West	5,318	2,758	3,326	47,428	24,818	46,710
Water Quality	1,286	778	831	8,800	5,446	9,103
Vice President - Koenig	50,442	48,739	54,167	553,464	437,096	504,370
Infrastructure Integrity	2,126	1,403	969	12,290	12,623	11,371
Engineering	-	-	-	-	-	-
Plant Engineering	5,699	4,892	9,115	58,463	36,855	55,362
Engineering Design	6,354	6,374	9,595	72,059	57,364	57,966
Vice President - Niya	14,179	12,669	19,679	142,812	106,841	124,699
Construction	102,221	159,824	151,131	1,264,954	1,044,564	1,344,200
Vice President - O'Brien	102,221	159,824	151,131	1,264,954	1,044,564	1,344,200
Senior Vice President - Langel	185,631	238,923	255,633	2,121,083	1,744,064	2,237,854
<b>Total Overtime Dollars</b>	<b>368,980</b>	<b>398,317</b>	<b>431,269</b>	<b>3,653,319</b>	<b>3,059,443</b>	<b>3,676,673</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF SEPTEMBER 30, 2022 AND AUGUST 31, 2022**

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ASSETS	September 30	August 31	January 1	Increase (Decrease)	
	2022	2022	2022	One Month	Nine Months
UTILITY PLANT - At Cost					
Plant in service	\$ 1,323,336,172	\$ 1,321,310,447	\$ 1,285,258,123	\$ 2,025,725	\$ 38,078,049
Less - Accumulated depreciation	368,982,308	367,032,775	352,383,846	1,949,533	16,598,461
Net utility plant in service	954,353,864	954,277,672	932,874,277	76,192	21,479,587
Construction in progress	62,057,478	57,626,189	53,001,376	4,431,289	9,056,102
Construction materials - at average cost	4,020,773	3,863,444	1,883,386	157,329	2,137,387
Net utility plant	1,020,432,115	1,015,767,305	987,759,039	4,664,810	32,673,076
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,030,042	3,028,549	3,025,216	1,494	4,827
2018 Bond Project Fund	0	0	2,580,934	-	(2,580,934)
Construction/Environmental fund	173,255	173,198	172,933	57	322
Other non-current assets	1,400,419	1,306,605	1,595,327	93,814	(194,908)
Total noncurrent assets	4,603,716	4,508,352	7,374,409	95,364	(2,770,693)
CURRENT ASSETS					
Cash in treasurer's accounts	91,586,280	83,240,248	98,798,888	8,346,032	(7,212,609)
Bond sinking fund - restricted	13,565,520	11,857,407	1,900,295	1,708,113	11,665,225
Bond closing fund	-	-	-	-	-
U.S. Government securities	-	-	-	-	-
Accounts receivable	2,219,246	2,074,482	4,302,519	144,764	(2,083,273)
Accounts receivable - utility service	28,528,900	30,048,645	25,330,205	(1,519,745)	3,198,695
Allowance for uncollectible accounts	(2,008,054)	(1,975,232)	(1,798,680)	(32,822)	(209,373)
Interdepartmental Receivable from Gas Department	10,395,759	14,481,826	3,932,873	(4,086,067)	6,462,886
Interest receivable	-	-	-	-	-
Accrued unbilled revenues	6,362,485	7,661,073	3,539,297	(1,298,588)	2,823,188
Materials and supplies - at average cost	5,275,405	4,716,225	4,386,783	559,179	888,622
Prepayments	528,767	589,420	313,058	(60,653)	215,709
Total current assets	156,454,308	152,694,093	140,705,239	3,760,215	15,749,069
DEFERRED OUTFLOWS					
Pension	9,191,088	9,191,088	9,191,088	-	-
OPEB	2,692,600	2,692,600	2,692,600	-	-
Debt refund	2,056,957	2,090,378	2,357,745	(33,421)	(300,788)
Total deferred outflows	13,940,645	13,974,066	14,241,433	(33,421)	(300,788)
Total Assets	\$ 1,195,430,785	\$ 1,186,943,817	\$ 1,150,080,121	\$ 8,486,968	\$ 45,350,664

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF SEPTEMBER 30, 2022 AND AUGUST 31, 2022**

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	September 30 2022	August 31 2022	January 1 2022	Increase (Decrease)	
				One Month	Nine Months
<b>LIABILITIES AND NET WORTH</b>					
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	194,744,717	194,030,808	194,853,400	713,909	(108,683)
NDEQ Loan - Contact Basin	2,597,636	2,597,636	2,746,700	-	(149,064)
Total long term debt	197,342,353	196,628,444	197,600,100	713,909	(257,747)
Net pension liability	(21,293,150)	(21,293,150)	(21,293,150)	-	-
Other Post Employment Benefits	30,220,737	30,466,399	32,431,695	(245,662)	(2,210,958)
Total Long Term Liabilities	206,269,940	205,801,693	208,738,645	468,247	(2,468,705)
<b>CURRENT LIABILITIES</b>					
Current maturities of revenue bonds	13,060,000	13,060,000	13,060,000	-	-
Current maturities of NDEQ Loans	296,652	296,652	293,715	-	2,937
Accounts payable	7,166,093	9,461,638	9,353,268	(2,295,545)	(2,187,175)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	6,589,955	6,477,214	7,124,238	112,741	(534,283)
Customer Credit Balances	1,885,953	1,902,482	1,088,043	(16,529)	797,910
Statutory payments to municipalities	899,646	657,803	655,048	241,843	244,597
Sewer fee collection due municipalities	25,789,858	27,049,128	25,796,003	(1,259,270)	(6,145)
Interest accrued on water revenue bonds	2,454,356	1,840,767	613,589	613,589	1,840,767
Accrued vacation payable	4,752,928	4,752,928	4,752,928	-	-
Other current liabilities	-	-	-	-	-
Total current liabilities	62,895,440	65,498,612	62,736,832	(2,603,171)	158,609
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	25,266,395	24,023,520	26,994,301	1,242,875	(1,727,906)
<b>SELF - INSURED RISKS</b>	5,178,103	5,019,902	3,534,767	158,200	1,643,336
<b>OTHER DEFERRED LIABILITIES</b>	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - pension	38,295,665	38,295,665	38,295,665	-	-
Deferred inflows - OPEB	27,034,582	27,034,582	27,034,582	-	-
Contributions in aid of construction	366,679,301	364,235,831	354,971,325	2,443,470	11,707,976
	432,009,549	429,566,079	420,301,573	2,443,470	11,707,976
<b>NET POSITION – ACCUMULATED REINVESTED EARNINGS</b>	463,811,359	457,034,011	427,774,004	6,777,348	36,037,355
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<u>1,195,430,785</u>	<u>1,186,943,817</u>	<u>1,150,080,121</u>	<u>8,486,968</u>	<u>45,350,664</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2022 AND 2021**

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SEPTEMBER 2022**

	September 2022		September 2021	Nine Months 2022		Nine Months 2021
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Metered sales of water	\$ 14,359,547	\$ 15,049,457	\$ 13,399,769	\$ 105,467,457	\$ 99,485,600	\$ 97,527,566
Infrastructure charge	1,247,175	1,269,768	1,295,449	11,398,714	11,356,632	11,343,665
Other operating revenues	288,977	417,446	379,975	3,478,913	3,534,211	3,453,780
Total operating revenues	15,895,699	16,736,671	15,075,193	120,345,085	114,376,443	112,325,011
Less: Bad debt expense	(31,445)	(35,191)	(38,785)	(175,345)	(310,587)	(179,149)
Total operating revenues, net	15,864,254	16,701,480	15,036,407	120,169,740	114,065,856	112,145,862
<b>OPERATING EXPENSES</b>						
Operating expense	5,020,366	5,480,315	4,959,004	42,940,241	46,177,632	42,429,302
Maintenance expense	2,020,582	3,355,736	2,802,551	22,680,272	26,624,249	21,911,624
Depreciation	1,357,122	1,968,005	1,276,195	12,220,909	17,645,606	11,512,246
Other Non-Operating Expense (Income)	(37,223)	-	-	(20,137)	-	146,899
Statutory payments & fuel taxes	241,843	240,791	228,058	1,623,536	1,591,770	1,534,088
Bond issuance costs	-	-	-	-	670,071	-
Investment Expense	-	-	-	1,092	-	5,970
Interest expense revenue bonds	544,319	710,815	588,230	4,897,805	5,398,826	5,293,007
Interest expense NDEQ Loan	7,236	7,236	7,963	67,313	67,313	73,813
Total revenue deductions	9,154,244	11,762,897	9,862,002	84,411,033	98,175,468	82,906,949
Net revenues	6,710,010	4,938,582	5,174,406	35,758,707	15,890,388	29,238,913
Interest income	67,338	37,806	32,948	278,648	333,665	194,473
<b>FUNDS PROVIDED</b>						
Net income (loss)	6,777,348	4,976,388	5,207,353	36,037,355	16,224,053	29,433,385
Depreciation and amortization charges	1,479,492	2,235,111	1,389,650	13,371,972	19,569,653	12,624,282
Net pension liability	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Contribution in aid of construction	2,701,206	1,682,278	6,509,080	13,775,250	15,140,498	23,673,796
Contribution in aid of construction - impact fees	417,463	287,700	284,037	3,798,866	2,582,300	3,733,912
Customer Advances for Construction	1,242,875	-	(272,975)	(1,727,906)	-	(3,796,704)
Bond Proceeds	816,600	-	-	816,600	67,007,083	-
Total funds provided	13,434,984	9,181,477	13,117,146	66,072,137	120,523,587	65,668,670
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	4,116,255	5,743,759	4,448,570	33,407,558	43,739,787	24,011,130
Plant additions and replacements-Cast Iron	2,703,247	2,033,177	1,618,313	18,503,630	19,916,288	12,249,980
OPEB - Begin Pre-funding	245,662	-	411,731	2,210,958	-	3,657,579
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
NDEQ Loan-Contact Basin	-	-	-	146,127	146,127	143,247
Bond Retirement	-	-	-	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(65,067)	(65,067)	(69,880)	(584,539)	(584,539)	(627,852)
Bond Interest - 2012-Payment	-	-	-	454,272	454,272	483,147
Bond Interest - 2015-Expense accrual (non cash)	(387,010)	(387,010)	(420,923)	(3,483,089)	(3,483,090)	(933,550)
Bond Interest - 2015-Payment	-	-	-	2,624,753	2,624,753	-
Bond Interest - 2018-Expense accrual (non cash)	(92,242)	(92,242)	(97,428)	(830,177)	(830,177)	(240,468)
Bond Interest - 2018-Payment	-	-	-	602,509	602,509	-
Bond Interest - 2021-Expense accrual (non cash)	-	(166,496)	-	-	(501,021)	-
Bond Interest - 2021-Payment	-	-	-	-	-	-
NDEQ Interest - Expense accrual (non cash)	(7,236)	(7,236)	(7,963)	(67,313)	(67,313)	(73,813)
NDEQ Interest - Payment	-	-	-	45,606	45,606	49,925
Total funds expended	6,513,609	7,058,885	5,882,421	53,030,294	62,063,201	38,719,326
<b>SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED</b>	<b>6,921,375</b>	<b>2,122,592</b>	<b>7,234,725</b>	<b>13,041,843</b>	<b>58,460,386</b>	<b>26,949,344</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2022 AND 2021**

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SEPTEMBER 2022**

	<u>September 2022</u>		<u>September 2021</u>	<u>September 2021</u>		<u>September 2021</u>
				<u>Nine Months 2022</u>		<u>Nine Months 2021</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>BOND ACTIVITIES</b>						
Interest on Bond Project Fund	(1,494)		(8,886)	(258,522)		(82,515)
Remove Net Bond Proceeds - Series 2021	-	-	-	-	(66,337,012)	-
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	-	2,955,833	972,931	2,834,629	18,696,923	2,877,864
Net Change in Bond Project Funds	<u>(1,494)</u>	<u>2,955,833</u>	<u>964,045</u>	<u>2,576,107</u>	<u>(47,640,089)</u>	<u>2,795,350</u>
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Sinking Fund	(1,708,113)		(1,703,170)	(11,665,225)		(11,356,326)
Bond Closing Fund	-		-	-		-
Accounts Receivable	(144,764)		489,863	2,083,273		1,256,136
Accounts Receivable - Utility Service	1,519,745		(864,803)	(3,198,695)		(3,237,827)
Construction/Environmental fund	(57)		(23)	(322)		(207)
Allowance for Uncollectible Accounts	32,822		40,060	209,373		173,455
I/Co Receivable from Gas Department	4,086,067		(2,097,267)	(6,462,886)		(9,135,703)
Accrued Unbilled Revenue	1,298,588		920,329	(2,823,188)		(1,941,983)
Materials and Supplies	(559,179)		(15,977)	(888,622)		(390,839)
Prepayments	60,653		53,102	(215,709)		(283,479)
Other Noncurrent Assets	(93,814)		(62,012)	194,908		(786,202)
<b>LIABILITY ACCOUNTS</b>						
Accounts Payable	(2,302,781)		1,172,545	(2,208,882)		(954,959)
I/Co Payable to Gas Department	-		-	-		-
Customer Deposits - Pioneer Mains	112,741		202,056	(534,283)		1,031,138
Customer Credit Balances	(16,529)		12,166	797,910		185,664
Self Insured Risk Liability	158,200		156,293	1,643,336		310,647
Statutory Payments to Municipalities	241,843		228,058	244,597		170,062
Sewer Fee Collection Due Municipalities	(1,259,270)		(220,087)	(6,145)		583,815
Accrued Vacation Payable	-		-	-		-
All other, net	-		-	-		-
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE</b>	<u>1,426,150</u>	<u>-</u>	<u>(1,688,867)</u>	<u>(22,830,559)</u>	<u>-</u>	<u>(24,376,608)</u>
<b>Net Increase (Decrease) in Cash</b>	<u>8,346,032</u>	<u>5,078,425</u>	<u>6,509,903</u>	<u>(7,212,609)</u>	<u>10,820,297</u>	<u>5,368,086</u>
Cash - Beginning of Period	83,240,248		82,192,435	98,798,888		83,334,251
Cash - End of Period	91,586,280		88,702,337	91,586,280		88,702,337
Change In Cash - Increase (Decrease)	<u>8,346,032</u>		<u>6,509,903</u>	<u>(7,212,609)</u>		<u>5,368,086</u>



**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF SEPTEMBER 30, 2022 AND AUGUST 31, 2022**

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<b>ASSETS</b>	<b>September 30</b>	<b>August 31</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>One Month</b>	<b>Nine Months</b>
UTILITY PLANT - At Cost					
Plant in service	\$ 711,742,280	\$ 710,541,919	\$ 694,206,264	\$ 1,200,361	\$ 17,536,016
Less - Accumulated depreciation	236,277,704	234,418,186	228,414,450	1,859,519	7,863,255
Net utility plant in service	<u>475,464,576</u>	<u>476,123,733</u>	<u>465,791,815</u>	(659,157)	<u>9,672,761</u>
Construction in progress	57,920,125	54,568,833	32,951,153	3,351,292	24,968,972
Construction materials - at average cost	5,727,621	5,901,772	3,916,834	(174,151)	<u>1,810,787</u>
Net utility plant	<u>539,112,322</u>	<u>536,594,338</u>	<u>502,659,802</u>	<u>2,517,984</u>	<u>36,452,521</u>
NONCURRENT ASSETS					
Bond Project Fund	86,825,793	92,132,917	-	(5,307,124)	86,825,793
Other Non-Current Assets	525,838	38,916	2,499,918	486,922	(1,974,079)
Total noncurrent assets	<u>87,351,631</u>	<u>92,171,833</u>	<u>2,499,918</u>	<u>(4,820,202)</u>	<u>84,851,714</u>
CURRENT ASSETS					
Cash & Short Term Investments	142,191,260	146,695,752	127,338,550	(4,504,492)	14,852,710
Bond Closing Fund - Restricted	-	-	-	-	-
Bond Sinking Fund - Restricted	5,664,805	4,759,888	200,509	904,917	5,464,295
Accounts receivable - utility service	19,900,623	22,489,034	21,788,683	(2,588,411)	(1,888,059)
Accounts receivable - other	469,288	398,950	2,759,554	70,338	(2,290,266)
Allowance for doubtful accounts	(3,737,541)	(3,678,046)	(3,455,730)	(59,495)	(281,810)
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Accrued unbilled revenues	36,048,243	37,634,682	34,490,634	(1,586,439)	1,557,609
Natural gas in storage	4,855,813	4,352,423	3,913,958	503,390	941,854
Natural gas in pipeline storage	15,854,754	12,253,440	8,987,217	3,601,314	6,867,537
Propane in storage	5,644,688	5,644,688	5,644,689	-	(1)
Materials and supplies - at average cost	4,592,931	4,537,146	4,070,635	55,784	522,296
Prepayments	1,652,596	1,979,274	2,323,745	(326,679)	(671,149)
Total current assets	<u>233,137,460</u>	<u>237,067,232</u>	<u>208,062,444</u>	<u>(3,929,772)</u>	<u>25,075,016</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	11,206,300	11,206,300	11,206,300	-	-
OPEB	3,200,868	3,200,868	3,200,868	-	-
Total Deferred Inflows	<u>14,407,168</u>	<u>14,407,168</u>	<u>14,407,168</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 874,008,581</u>	<u>\$ 880,240,571</u>	<u>\$ 727,629,331</u>	<u>\$ (6,231,990)</u>	<u>\$ 146,379,250</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF SEPTEMBER 30, 2022 AND AUGUST 31, 2022**

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<b>LIABILITIES AND NET WORTH</b>	<b>September 30</b>	<b>August 31</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>One Month</b>	<b>Nine Months</b>
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt - Revenue Bonds Net of Disc/Premium	156,220,491	156,358,825	28,093,712	(138,334)	128,126,780
Net pension liability	(25,096,236)	(25,096,236)	(25,096,236)	-	-
Net OPEB liability	38,178,413	37,932,751	35,967,455	245,662	2,210,958
Total noncurrent liabilities	<u>169,302,669</u>	<u>169,195,340</u>	<u>38,964,931</u>	<u>107,328</u>	<u>130,337,738</u>
<b>CURRENT LIABILITIES</b>					
Accounts payable	22,931,989	24,523,010	42,543,693	(1,591,022)	(19,611,704)
Interdepartmental Payable to Water Dept	10,395,759	14,481,826	3,932,873	(4,086,067)	6,462,886
Current maturities of Revenue Bonds	3,610,000	3,610,000	1,205,000	-	2,405,000
Unearned Gas Purchase Discount	-	-	-	-	-
Customer deposits	13,048,085	12,946,447	12,458,932	101,638	589,153
Customer credit balances	5,808,042	6,465,397	6,514,979	(657,355)	(706,937)
Statutory payments to municipalities	1,243,292	904,252	1,448,944	339,040	(205,651)
Accrued Interest on Revenue Bonds	2,834,399	2,333,077	86,765	501,321	2,747,634
Accrued vacation payable	4,519,381	4,519,381	4,519,381	-	-
Total current liabilities	<u>64,390,946</u>	<u>69,783,390</u>	<u>72,710,566</u>	<u>(5,392,445)</u>	<u>(8,319,620)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>(95,080)</u>	<u>(178,693)</u>	<u>1,429,798</u>	<u>83,613</u>	<u>(1,524,878)</u>
SELF - INSURED RISKS	<u>4,157,287</u>	<u>4,107,730</u>	<u>3,562,266</u>	<u>49,557</u>	<u>595,021</u>
OTHER LIABILITIES	<u>1,219,771</u>	<u>685,470</u>	<u>452,807</u>	<u>534,302</u>	<u>766,965</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	41,804,746	41,915,941	41,448,229	(111,195)	356,516
Pension	45,960,286	45,960,286	45,960,286	-	-
OPEB	32,767,392	32,767,392	32,767,392	-	-
Total Deferred Inflows	<u>120,532,423</u>	<u>120,643,618</u>	<u>120,175,907</u>	<u>(111,195)</u>	<u>356,516</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>514,500,565</u>	<u>516,003,716</u>	<u>490,333,056</u>	<u>(1,503,151)</u>	<u>24,167,509</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 874,008,581</u>	<u>\$ 880,240,571</u>	<u>\$ 727,629,331</u>	<u>\$ (6,231,990)</u>	<u>\$ 146,379,250</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
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	September 2022		September 2021	Nine Months 2022		Nine Months 2021
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 16,239,071	\$ 8,434,037	\$ 9,869,481	\$ 231,140,118	\$ 185,153,936	\$ 144,067,306
(Over)/under gas recovery	(525,205)	-	273,526	(791,606)	-	4,511,089
Infrastructure charge	1,094,734	1,114,008	1,144,438	10,086,135	10,016,152	10,047,853
Other operating revenues	436,520	355,557	337,172	4,690,699	3,781,058	3,799,299
Total operating revenues	17,245,120	9,903,602	11,624,617	245,125,346	198,951,146	162,425,546
Less: Bad debt expense	(59,432)	(36,280)	(54,261)	(281,188)	(728,821)	(163,537)
Total operating revenues, net	17,185,687	9,867,322	11,570,356	244,844,158	198,222,325	162,262,009
Less: Natural gas purchased for resale	11,582,314	4,540,993	5,501,913	157,684,988	125,904,861	86,416,921
CPEP Rebates	-	(698,120)	-	(355,267)	(1,048,120)	(358,175)
Operating revenue, net of gas cost	5,603,374	6,024,449	6,068,443	87,514,436	73,365,584	76,203,263
<b>REVENUE DEDUCTIONS</b>						
Operating expense	3,214,489	3,548,144	3,245,081	29,672,163	31,235,847	30,071,818
Maintenance expense	1,386,410	1,496,640	1,291,067	12,507,494	13,320,179	11,838,438
Other Non-operating expense (income)	-	-	-	13,650	-	18,096
Depreciation	1,577,036	1,636,579	1,520,680	14,052,472	14,359,120	13,617,931
Statutory payments & fuel taxes	178,068	164,796	197,730	3,772,219	3,617,802	2,662,225
Bond issuance costs - 2022 Gas Bond	-	-	-	712,700	1,231,261	-
Interest expense - 2018 GIR Bond	78,100	78,101	82,414	702,903	702,903	741,722
Interest expense - 2022 Gas Bond	284,887	302,154	-	1,709,325	2,134,936	-
Interest expense	2,647	2,984	34	24,522	27,101	31,931
Total revenue deductions	6,721,638	7,229,398	6,337,005	63,167,448	66,629,150	58,982,160
Net revenues	(1,118,265)	(1,204,949)	(268,563)	24,346,988	6,736,434	17,221,103
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	(384,887)	61,675	1,383	(179,479)	555,075	10,886
<b>FUNDS PROVIDED</b>						
Net income (loss)	(1,503,151)	(1,143,274)	(267,180)	24,167,509	7,291,509	17,231,989
Depreciation and amortization charges	2,002,548	2,353,877	1,965,497	17,808,591	19,919,264	17,749,775
Net Pension Obligation	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Contribution in aid of construction - mains	(29,400)	-	33,490	1,073,873	-	432,576
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	83,613	-	113,974	(1,524,878)	-	(541,730)
Gas Bond Proceeds 2022	-	-	-	131,387,775	123,126,112	-
Total funds provided	553,609	1,210,602	1,845,782	172,912,870	150,336,885	34,872,610
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	4,057,875	4,299,340	1,871,884	45,099,642	63,338,332	21,049,876
Plant additions and replacements - Cast Iron	544,451	1,859,100	853,819	9,878,827	15,044,900	10,547,516
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
Natural gas inventory increase (decrease)	4,104,704	1,957,478	2,705,218	7,809,390	1,499,307	3,120,201
Bond retirement - GIR Bond 2018	-	-	-	-	-	-
Bond interest - 2018 Expense accrual (non cash)	(78,100)	(78,101)	(82,414)	(702,903)	(182,315)	(741,721)
Bond interest - 2018 Payment	-	-	-	520,589	-	549,339
Bond Retirement - Gas Bond 2022	-	380,700	-	-	2,645,046	-
Bond Interest Accrual - Gas Bond 2022	(284,887)	(302,154)	-	(1,709,325)	(2,134,935)	-
Bond Interest Payment - Gas Bond 2022	-	-	-	-	-	-
Transfer to/from 2018 Bond Sinking Fund	-	-	-	-	-	-
Total funds expended	8,344,042	8,116,362	5,348,508	60,896,220	80,210,336	34,525,211
Subtotal - Funds Provided less Funds Expended	(7,790,433)	(6,905,760)	(3,502,726)	112,016,649	70,126,549	347,400

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
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	September 2022		September 2021	Nine Months 2022		Nine Months 2021
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Bond Project Fund 2022	5,307,124	1,617,797	-	(86,825,793)	(77,755,059)	-
Net Change in Bond Project Fund	5,307,124	1,617,797	-	(86,825,793)	(77,755,059)	-
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Closing Fund	-	-	-	-	-	-
Bond Sinking Fund	(904,917)	(187,181)	(187,468)	(5,464,295)	(1,164,045)	(1,137,182)
Accounts Receivable - Utility Service	2,588,411	-	(18,103)	1,888,059	-	5,656,997
Accounts Receivable - Other	(70,338)	-	(413,437)	2,290,266	-	4,078,027
Allowance for Uncollectible Accounts	59,495	-	54,271	281,810	-	163,146
I/Co Receivable from Water Department	-	-	-	-	-	-
Accrued Unbilled Revenue	1,586,439	-	542,916	(1,557,609)	-	6,970,773
Materials and Supplies	(55,784)	-	35,796	(522,296)	-	(35,904)
Prepayments	326,679	-	224,271	671,149	-	(113,686)
Other Noncurrent Assets	(486,922)	-	480,040	1,974,079	-	1,895,154
<b>LIABILITY ACCOUNTS</b>						
Unearned Gas Purchase Discount-Current	-	-	-	-	-	-
Unearned Gas Purchase Discount-Noncurrent	-	-	-	-	-	-
Accounts Payable	(1,591,022)	-	403,907	(19,611,704)	-	(13,977,002)
I/Co Payable to Water Department	(4,086,067)	-	2,097,267	6,462,886	-	9,135,703
Customer Deposits	101,638	-	(22,828)	589,153	-	(103,130)
Customer Credit Balances	(657,355)	-	918,545	(706,937)	-	(6,846,733)
Self Insured Risk Liability	49,557	-	14,606	595,021	-	289,572
Statutory Payments to Municipalities	339,040	-	189,853	(205,651)	-	(271,978)
Accrued Vacation Payable	-	-	-	-	-	-
Other Liabilities	534,302	-	(273,315)	766,965	-	(4,511,178)
All other, net	245,662	-	403,398	2,210,958	-	3,682,582
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH</b>						
	(2,021,183)	(187,181)	4,449,719	(10,338,146)	(1,164,045)	4,875,163
Net Increase (Decrease) in Cash	(4,504,492)	(5,475,144)	946,993	14,852,710	(8,792,554)	5,222,563
Cash - Beginning of Period	146,695,752	-	155,512,407	127,338,550	-	151,236,837
Cash - End of Period	142,191,260	-	156,459,400	142,191,260	-	156,459,400
Change In Cash - Increase (Decrease)	(4,504,492)	-	946,993	14,852,710	-	5,222,563