

**METROPOLITAN UTILITIES DISTRICT**  
*Inter-Department Communication*

February 13, 2017

**Subject:** REPORT ON INCOME AND FINANCE FOR DECEMBER 2016

**To:** Committee on Accounts, Expenditures, Finance and Rates  
cc: Board Members, Keep, Bucher, Doyle, Reisner, Schneider and Vice Presidents

**From:** Joseph J. Schaffart, Vice President, Accounting

Statements: Board Schedules – Water, Gas and Consolidated, Infrastructure Replacement Program Status Report, A-12, W-1, W-2, G-1 and G-2 for the month of December 2016 are transmitted herewith.

**Water Department**

December water sales revenues of \$8.1 million were unfavorable to budget by \$1.6 million, or 16.2%, and favorable to prior year by \$0.8 million, or 10.7%. Water volumes were 14.7% unfavorable to budget and 8.8% unfavorable to prior year.

December's \$1.6 million unfavorable revenue variance to budget is primarily due to:

	<u>Millions</u>
Decreased "Metered Sales of Water" due to decreased volumes and revenue "mix"	(\$0.5)
Decreased Backflow Testing and Tapping	(\$0.6)
Decreased Miscellaneous Revenue (Primarily Meter Sales)	(\$0.5)

As noted above, December's revenues were \$0.8 million, or 10.7%, favorable to prior year due to:

	<u>Millions</u>
December year-end unbilled accrual related to Service Charge – net impact to 2015: \$0.2 million reduction; net impact to 2016: \$0.4 million increase	\$0.6
December year-end accrual related to Infrastructure revenue – net impact to 2015: \$0.1 million reduction; net impact to 2016: \$0.1 million increase	\$0.2
Increased Backflow Testing and Tapping	\$0.1
Decreased "Metered Sales of Water" due to decreased volumes, partially offset by 3.5% increase to Service and Commodity components of rates	(\$0.1)

December operating expenses of \$10.2 million were unfavorable to budget by \$2.5 million or 32.6%, due to:

	<u>Millions</u>
Increased Administrative and General Expense due primarily to: -Expense increase to offset net expenses under "cleared/applied" (various expenses – pension, OPEB, Health, Dental, etc.); accrued throughout the year based on estimates, with a "true-up" to actual occurring in December. Increased pension expense is the largest contributor to the variance due to the impact of new	(\$1.1)

accounting guidance, which served to increase pension expense by \$5.9 million vs. budget, \$2.3 million of which is reflected in Water Dept. Admin. & General expense. This was partially offset by employee health benefit costs that were favorable to budget by \$3.2 million, \$1.1 million of which is reflected here.

-Accrue vacation earned but not taken	(\$0.1)
-Increased "Salaries and Joint Administrative Expense" – primarily IT application consulting expense that had been inappropriately capitalized to projects (Mobility, Payment processing, etc.)	(\$0.2)
-All Other net	(\$0.3)
Increased Distribution Maintenance expense-primarily mains (96 water main breaks were repaired in December vs. 50 in 2015, 46 in 2014 and 53 in 2013; budget based on multi-year average)	(\$0.5)
Increased Purification operating expense (primarily the timing of Platte West consulting costs associated with wetland and pond monitoring; budgeted in prior months)	(\$0.2)
All other, net	(\$0.1)

December operating expenses of \$10.2 million were virtually the same as prior year, with the following variances serving to offset one another:

	<u>Millions</u>
Decreased Administrative and General Expense due primarily to:	
-Expense increase in 2016 to offset net expenses under "cleared" (i.e. Pension, Benefits, OPEB, etc.) \$1.1 million; expense increase in 2015 to offset net expenses under "cleared" \$1.9 million	\$0.8
-Increased "Salaries and Joint Administrative Expense" – primarily IT application consulting expense that had been inappropriately capitalized to projects (Mobility, Payment processing, etc.)	(\$0.2)
-All Other net	(\$0.1)
Increased Depreciation Expense	(\$0.5)
Increased Distribution Maintenance expense-primarily mains (there were 96 water main breaks repaired in December 2016 vs. 50 in December 2015)	(\$0.3)
Decreased Customer Accounting and Collecting due primarily to the timing of statement printing/postage invoices	\$0.2
All other, net	\$0.1

The activity discussed above, coupled with net interest and other expense of \$0.8 million (which is \$0.1 million unfavorable to budget and \$.8 million favorable to prior year due primarily to bond issuance costs in 2015), resulted in December net loss for the Water Department of \$2.9 million, which is \$4.2 million unfavorable to budget and \$1.5 million favorable to prior year.

The Water Department fund position at December 31<sup>st</sup> is \$64.7 million, which is \$9.3 million favorable to budget, due primarily to the following year-to-date variances:

	<u>Millions</u>
Decreased Revenues	(\$ 4.8)
Decreased Operating/Non-operating Expenses	5.2
Decreased Depreciation and Amortization Expense	( 2.2)
Net Add Back related to Pension	2.5
OPEB Add Back	( 0.3)
Increased Contributions in Aid of Construction	3.3
Reduced Capital Expenditures	5.9
Unbilled Revenue - decreased versus budget	0.5
All Other, net	<u>( 0.8)</u>
Total Fund Position - Variance to Budget	\$9.3

At December 31, 2016, there was an Interdepartmental Receivable of \$.3 million from the Gas Department related to the monthly settlement between the two departments.

The Water Department's December year-to-date capital expenditures were \$5.9 million less than budget (as noted above). Significant variances to budget through December 2016 include:

	<u>Millions Over (Under) Budget</u>
Florence - Filter Plant Improvements	(\$1.9)
Florence - Primary, C-Basin, Intake and Pre-sedimentation Project	( 0.9)
Florence - Minne Lusa High Service Pump Station Improvements	( 0.3)
Florence - All other, net	( 0.1)
Platte South - Replace Fluoride Station – Phase 2 (timing)	( 0.6)
Platte South - All other, net	( 0.3)
Platte West	( 0.1)
Pumping & Purification - Replace Roof at 36 <sup>th</sup> & Edna	( 0.3)
Pumping and Purification - 42nd & Capehart booster pump station	( 0.3)
Pumping & Purification - All other, net	( 0.2)
Mains - Infrastructure Related	0.5
Mains - All other	( 2.3)
Furniture, Equipment and Miscellaneous	( 0.2)
All other, net	<u>1.1</u>
	(\$5.9)

### Gas Department

December gas net revenues of \$11.6 million were \$.2 million, or 2.1% favorable to budget, while volumes were 2.4% favorable to budget. December net revenues were favorable to prior year by \$.8 million, or 7.7%, while volumes were favorable by 22.7%.

December's \$.2 million favorable revenue variance to budget is primarily due to:

	<u>Millions</u>
All other miscellaneous (non-volume related)	\$0.2

December's \$.8 million favorable revenue variance to prior year is primarily due to:

	<u>Millions</u>
Increased Firm/Interruptible Sales, net of gas cost (higher volumes and revenue mix)	\$0.6
December year-end accrual related to infrastructure revenue – net impact to 2015: \$0.1 million reduction; net impact to 2016: \$0.1 million increase	\$0.2

December operating expenses of \$8.6 million were unfavorable to budget by \$2.5 million, or 40.4%, due to:

	<u>Millions</u>
Increased Administrative and General Expense due primarily to:	
-Expense increase to offset net expenses under "cleared/applied" (various expenses pension, OPEB, Health, Dental, etc.); accrued throughout the year based on estimates, with a "true-up" to actual occurring in December. Increased pension expense is the largest contributor to the variance due to the impact of new accounting guidance, which served to increase pension expense by \$5.9 million vs. budget, \$2.6 million of which is reflected in Water Dept. Admin. & General expense. This was partially offset by employee health benefit costs that were favorable to budget by \$3.2 million, \$1.3 million of which is reflected here.	(\$1.0)
-Accrue vacation earned but not taken	(\$0.2)
-Increased "Salaries and Joint Administrative Expense" – primarily IT application consulting expense that had been inappropriately capitalized to projects (Mobility, Payment processing, etc.)	(\$0.3)
-All other net, Administrative and General	(\$0.2)
Increased Distribution Operating expense due primarily to Amortization of Work Manager and "Click" scheduling applications	(\$0.3)
Increased Distribution Maintenance expense-primarily Cross Bore inspection	(\$0.3)
All other, net	(\$0.2)

December expenses of \$8.6 million were unfavorable to prior year by \$0.4 million, or 4.5%, due to:

	<u>Millions</u>
Decreased Administrative and General Expense due primarily to:	
-Expense increase in 2016 to offset net expenses under "cleared" (i.e. Pension, Benefits, OPEB, etc) \$1.0 million; expense increase in 2015 to offset net expenses under "cleared" \$1.8 million	\$0.8
- Increased "Salaries and Joint Administrative Expense" – primarily IT application consulting expense that had been inappropriately capitalized to projects (Mobility, Payment processing, etc.)	(\$0.3)
-All other net, Administrative and General	(\$0.2)
Increased Depreciation Expense	(\$0.5)
Increased Distribution Maintenance expense-primarily Cross Bore inspection	(\$0.2)
Increased Distribution Operating expense due primarily to Amortization of Work Manager and "Click" scheduling applications	(\$0.2)

Decreased Customer Accounting and Collecting due primarily to the timing of statement printing/postage invoices	\$0.3
All other, net	(\$0.1)

The activity discussed above resulted in December net income of \$2.9 million, which is \$2.3 million unfavorable to budget and \$0.4 million favorable to prior year.

The Gas Department fund position at December 31, 2016 is \$54.1 million, which is \$7.8 million favorable to budget, due primarily to the following year-to-date variances:

	<u>Millions</u>
Decreased Net Revenues	(\$7.4)
Increased Operating Expenses	( 0.3)
Increased Depreciation and Amortization Expense	0.2
Net Add Back related to Pension	2.9
OPEB Add Back	1.7
Increased Contributions in Aid of Construction	0.6
Decreased Capital Expenditures	7.7
Natural Gas Inventory decrease more than budgeted	1.4
Change in Unbilled Revenue	3.4
Manufactured Gas Plant Clean-up	( 5.3)
All other	<u>2.9</u>
Total Fund Position - variance to budget	\$7.8

At December 31, 2016, there was an Interdepartmental Payable of \$.3 million to the Water Department related to the monthly settlement between the two departments.

The Gas Department's December year-to-date capital expenditures were \$7.7 million less than budget (as noted above). Significant variances to budget through December 2016 include:

	<u>Millions Over (Under) Budget</u>
Buildings, Land and Equipment - manufactured gas plant clean-up *	(\$3.8)
Buildings, Land and Equipment - downtown relocations, restroom improvements and front entrance remodel (will not occur in 2016)	( 1.5)
Buildings, Land and Equipment - remodel Field Service Training Area	( 0.4)
Buildings, Land and Equipment - CNG station backup generator	( 0.3)
Buildings, Land and Equipment - Spare LNG Pump	( 0.3)
Buildings, Land and Equipment - downtown garage structural repairs	( 0.3)
Buildings, Land and Equipment - all other	( 1.1)
Gas Infrastructure Replacement - Mains and Services	( 1.1)
Mains – All Other	0.5
Information Technology - Mobility System implementation	0.3
Information Technology - Customer Self-Service Phase II	0.3
Information Technology - Payment System upgrade	0.3
Information Technology - SAP multi-channel online capabilities	( 0.5)
Information Technology – SAP Hana	( 0.2)
Motor Vehicles	( 0.9)
All other, net	<u>1.3</u>
	(\$7.7)

\* (classification error in budget - \$5.3 million has been spent against amounts reserved; this is not a 2016 capital project)

**Statement A-12, Payroll, Employee Count and Overtime by Area Payroll and Employee Count**

The active payroll for December was \$5.5 million, compared with \$5.5 million in budget and \$5.3 million in prior year. At December 31st, there were 839 regular full-time employees, compared with 855 in budget and 852 at December 31, 2015. Part-time, summer and temporary employees numbered 13 at December 31<sup>st</sup> compared with 14 in budget and 16 at December 30, 2015.

**Overtime Hours**

Overtime hours for the month totaled 5,883.3 as compared with 5,004 in budget and 4,538 in prior year. Overtime hours were unfavorable to budget by 879.3 hours or 17.6%, as follows:

	<u>Favorable (Unfavorable) vs. Budget</u>
Construction (increased water main breaks)	(558.0)
Field Services/Field Services Administration *	(358.7)
Plant Engineering (utility locators)	(231.5)
Cashiers **	(172.5)
Gas Production **	136.0
Gas Distribution***	100.5
All other, net	<u>204.9</u>
	(879.3)

\*Coverage for vacations and Foremen responses to working fires – 16 fire calls in December

\*\*Time spent applying Energy Assistance funds to customer accounts

\*\*\*Mild winter and resulting short liquefaction “run”, freed-up labor hours to complete maintenance tasks, thereby avoiding budgeted overtime

\*\*\*\*DOT required tasks were completed earlier in the year

**Restricted and Unrestricted Funds**

On December 31, 2016, the Water Department cash and restricted funds totaled \$72.7 million. The cash on hand is primarily made up of:

	<u>Millions</u>
Cash Per Balance Sheet	\$72.4
Plus Additional Cash to be Received:	
Intercompany Receivable from Gas Department	<u>0.3</u>
Adjusted Cash Balance	72.7
Less Restricted Cash:	
2015 Bond Project Fund (proceeds remaining)	18.6
Bond Sinking Fund - Restricted (2012 and 2015 bonds)	1.5
Bond Reserve Fund - Restricted - Deposit in Lieu of Insurance (2012 bond issue)	3.0
Platte West Environmental Fund - Restricted	<u>0.2</u>
Unrestricted Cash	<u>\$49.4</u>
Components of Unrestricted Cash:	
Customer Deposits and Credit Balances	\$ 1.4
Sewer Fees Collected but not Remitted	\$12.1
WIR Funds Collected but not Expended	\$25.9
Cash Reserves	\$10.0

On December 31, 2016, the Gas Department cash and restricted funds totaled \$101.7 million. The cash on hand is primarily made up of:

	<u>Millions</u>
Cash per Balance Sheet	\$102.0
Less Cash to be Paid:	
Intercompany Payable to Water Department	<u>0.3</u>
Adjusted Cash Balance - Unrestricted	\$101.7
Components of Unrestricted Cash:	
Customer Deposits and Credit Balances	\$28.3
Cash Reserves	\$73.4*

\*Cash reserves were negatively impacted by \$1.7 million due to the fact that cumulative amounts spent on Gas Infrastructure projects exceed the cumulative revenue collected.

The funds are generating earnings credits, which serve to reduce our monthly bank charges. The earnings credits currently exceed the returns offered by short-term investment options.



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Vice President, Accounting  
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Approved:



Debra A. Schneider  
Senior Vice President, Chief Financial Officer

Enclosures

METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT

FINANCIAL VARIANCE REPORT

FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2016 AND 2015

	December 2016		Twelve Months 2016		December		Twelve Months		Over (Under) Prior Year		Over (Under) Prior Year
	Actual	Budget	Actual	Budget	2016 ACTUAL	2015 ACTUAL	2016 ACTUAL	2015 ACTUAL	Prior Year	Prior Year	
Revenues											
Water sales	\$ 6,590,247	\$ 7,139,193	\$ 96,989,172	\$ 101,842,157	\$ 6,590,247	\$ 6,077,971	\$ 96,989,172	\$ 85,844,760	8.43 %	8.43 %	12.98 %
Infrastructure Charge	1,272,812	1,107,950	14,470,872	14,308,792	1,272,812	1,074,872	14,470,872	14,098,446	18.42 %	18.42 %	2.64 %
Other	199,998	1,284,359	3,634,582	3,740,508	199,998	132,690	3,634,582	3,020,694	49.75 %	49.75 %	20.32 %
Total revenues	8,062,057	9,021,502	115,094,626	119,891,457	8,062,057	7,285,733	115,094,626	102,963,900	10.66 %	10.66 %	11.78 %
Revenue Deductions											
Operating & Maintenance	8,912,997	6,289,028	74,936,162	70,685,787	8,912,997	9,359,808	74,936,162	74,869,919	(4.77)%	(4.77)%	09 %
Other	1,329,846	1,438,748	14,913,829	17,087,075	1,329,846	871,082	14,913,829	14,007,206	52.87 %	52.87 %	6.47 %
Total operating expenses	10,242,843	7,725,775	89,849,791	87,772,862	10,242,843	10,230,890	89,849,791	88,877,125	12 %	12 %	1.09 %
Other income and deduction	(765,840)	(687,592)	(6,540,515)	(7,900,560)	(765,840)	(1,519,535)	(6,540,515)	(7,908,533)	753,695	753,695	1,368,018
Net Income (Loss)	\$ (2,946,026)	\$ 1,208,135	\$ 18,704,320	\$ 18,218,029	\$ (2,946,626)	\$ (4,464,692)	\$ 18,704,320	\$ 6,178,242	\$ 1,518,080	\$ 1,518,080	\$ 12,526,078
Thousands of gallons sold	1,697,330	1,989,262	28,723,062	31,327,050	1,697,330	1,860,808	28,723,062	25,134,223	(8.79)%	(8.79)%	14.28 %
Number of customers	211,623	211,462	211,623	208,256	211,623	208,256	-	-	1.82 %	1.82 %	-
Plant Additions & Replacements	\$ 4,492,149	\$ 1,971,568	\$ 38,374,929	\$ 44,294,823	\$ 4,492,149	\$ 4,400,802	\$ 38,374,929	\$ 37,548,194	\$ 91,347	\$ 91,347	\$ 625,735
Ending Funds Position	\$ 64,725,809	\$ 55,447,611	\$ 64,725,809	\$ 55,447,611	\$ 64,725,809	\$ 9,278,198	\$ 64,725,809	\$ 62,505,000	\$	\$	\$ 2,220,809



METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT

FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2016 AND 2015

	December 2016		Twelve Months 2016		December		Twelve Months		Over	
	Actual	Budget	Actual	Budget	2016 ACTUAL	2015 ACTUAL	2016 ACTUAL	2015 ACTUAL	(Under)	Prior Year
Revenues										
Gas sales	\$ 28,299,676	\$ 29,429,379	158,794,047	\$ 191,254,224	\$ 28,299,676	\$ 21,821,409	\$ 158,794,047	\$ 177,445,105	29.69 %	(10.51)%
(Over)/under gas recovery	(922,737)	-	973,254	12,883,040	(922,737)	(1,589,646)	973,254	1,472,498	-	2.53 %
Infrastructure Charge	1,147,799	1,078,020	12,959,695	4,855,188	1,147,799	962,919	12,959,695	12,640,132	19.20 %	(12.11)%
Other	311,863	109,500	3,886,602	4,855,188	311,863	308,350	3,886,602	4,422,105	1.14 %	(9.88)%
Total revenues, net	28,636,601	30,616,899	176,613,598	208,992,450	28,636,601	21,503,032	176,613,598	195,979,840	34.10 %	(13.67)%
Less: Natural gas purchased	17,666,423	19,681,167	17,666,423	116,074,178	17,666,423	11,158,993	91,056,019	105,477,002	58.32 %	(5.30)%
Gas purchase discount earned - CPEP	(402,312)	(402,312)	(2,512,500)	(2,512,500)	(402,312)	(402,500)	(2,512,500)	(2,500,000)	7.69 %	
Operating revenues, net of gas cost	11,572,490	11,338,044	88,070,079	95,430,772	11,572,490	10,746,539	88,070,079	93,002,836		
Revenue Deductions										
Operating & Maintenance	6,950,316	4,606,181	58,252,064	58,052,020	6,950,316	7,108,886	58,252,064	57,278,616	(2.23)%	1.70 %
Other	1,665,490	1,529,686	16,477,407	16,590,188	1,665,490	1,139,208	16,477,407	15,649,490	48.20 %	3.96 %
Total operating expenses	8,615,806	6,135,867	74,729,471	74,642,208	8,615,806	8,248,094	74,729,471	73,128,106	4.46 %	2.19 %
Other income and deductions	(43,735)	(6,253)	(253,567)	(77,188)	(43,735)	(597)	(253,567)	(1,331,136)	(43.138)	\$ 1,077,569
Net Income (Loss)	\$ 2,912,948	\$ 5,195,923	\$ 13,087,040	\$ 20,711,376	\$ 2,912,947	\$ 2,497,848	\$ 13,087,040	\$ 18,543,596	\$ 415,100	\$ (5,456,555)
Total Sales Adjusted for Unbilled Sales	5,304,029	5,177,927	28,336,088	31,823,213	5,304,029	4,321,401	28,336,088	29,785,213	22.74 %	(4.87)%
Heating degree days	1,173	1,144	5,032	5,972	1,173	941	5,032	5,555	24.65 %	(9.41)%
Number of customers	227,106	226,927	-	-	227,106	224,950	-	-	2.156	
Plant Additions & Replacements	2,630,737	\$ 2,864,845	\$ 41,107,268	\$ 48,831,596	\$ 2,630,737	\$ 6,028,440	\$ 41,107,268	\$ 34,690,607	\$ (3,397,702)	\$ 6,416,661
Ending Funds Position			\$ 54,060,382	\$ 46,231,089	\$ 7,829,293		\$ 54,060,382	\$ 57,191,232		\$ (3,130,850)

**2016 - GAS & WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY**

	Actual 2008 - 2015	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Projected YTD ACT/EST	Projected Through 2016
<b>GAS</b>															
Gas Infrastructure Revenue	\$90,967,263	1,101,178	\$1,059,196	\$1,051,358	\$1,085,889	\$1,133,001	\$1,047,025	\$1,059,938	\$1,072,954	\$1,052,869	\$1,018,606	\$1,129,882	\$1,147,799	\$12,959,695	\$111,926,958
GIR Bad Debt	(\$157,200)														(\$157,200)
<b>Expenditures</b>															
GCI Mains per G-21	\$45,963,520	65,346	\$378,846	\$363,190	\$773,383	\$487,876	\$405,545	\$1,410,616	\$587,024	\$1,079,808	\$1,135,600	\$1,105,402	\$691,425	\$8,487,061	\$54,450,581
Abandonments - approximate*	5,054,547	41,805	32,729	72,929	100,717	89,385	137,756	88,210	237,514	247,905	64,568	442,583	44,024	\$1,600,144	\$6,654,691
GIR services per G-21	\$36,818,219	534,431	\$396,733	\$507,635	\$608,291	\$515,237	\$646,612	\$1,033,123	\$675,514	\$934,301	\$785,354	\$751,170	\$464,375	\$7,852,775	\$44,670,994
GIR service reconstructions per G-2	\$4,547,303	69,151	\$107,065	\$168,581	\$220,957	\$206,118	\$229,442	\$337,230	\$273,132	\$220,375	\$309,336	\$184,733	\$121,019	\$2,463,140	\$7,016,443
Regulator Stations per G-21	\$630,082													\$0	\$630,082
<b>TOTAL EXPENDITURES</b>	\$92,013,671	730,733	915,373	1,112,335	1,703,347	1,300,616	1,419,355	2,872,179	1,773,185	2,482,389	2,234,878	2,483,888	1,320,843	\$20,409,120	\$113,422,791
<b>NET CURRENT YEAR</b>	\$796,384	370,445	141,022	(60,977)	(617,459)	(187,615)	(372,329)	(1,812,240)	(700,231)	(1,429,519)	(1,276,272)	(1,354,006)	(173,045)	(7,448,428)	(1,653,841)
<b>LIFE-TO-DATE ACTUAL/PROJECTED</b>		6,166,830	6,310,652	6,248,675	5,632,217	5,464,602	5,092,272	3,280,032	2,579,801	1,150,282	(125,990)	(1,479,897)	(1,653,041)		
<b>WATER</b>															
Water Infrastructure Revenue	\$92,552,549	1,166,291	1,191,671	1,196,782	1,205,806	1,202,514	1,228,448	1,198,353	1,203,374	1,185,541	1,159,122	1,260,158	1,272,812	\$14,470,872	\$107,023,420
WIR Bad Debt	(\$70,700)														(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$6,170,344	849,999	754,096	911,209	861,270	1,227,242	1,353,161	916,508	691,585	852,866	1,033,440	742,577	433,223	\$10,827,175	\$67,697,519
Abandonments - approximate*	\$2,276,447	17,515	726	57,718	58,327	43,303	37,305	57,618	10,587	67,946	37,358	48,179	13,383	\$457,963	\$2,734,410
Service Reconstructions W-2	\$9,488,882	32,392	27,595	61,115	168,774	114,271	160,114	551,994	178,778	69,074	311,789	156,645	295,086	\$2,127,628	\$10,616,510
<b>TOTAL EXPENDITURES</b>	\$18,935,673	899,906	782,418	1,030,042	1,088,371	1,384,816	1,550,580	1,526,120	1,089,950	989,886	1,382,586	947,401	741,692	\$13,412,766	\$81,048,439
<b>NET CURRENT YEAR</b>	\$21,846,175	266,385	409,253	166,741	117,435	(192,302)	(322,131)	(327,767)	114,424	195,656	(221,464)	312,757	531,120	1,058,106	25,904,281
<b>LIFE-TO-DATE ACTUAL/PROJECTED</b>		25,112,561	25,521,814	25,688,554	25,805,989	25,623,687	25,301,556	24,874,789	25,086,214	25,283,669	25,060,405	25,373,162	25,904,281		
<b>CONSOLIDATED</b>															
Revenue	\$191,291,904	2,267,469	2,258,866	2,248,141	2,291,695	2,335,515	2,275,474	2,758,291	2,276,327	2,238,411	2,177,728	2,390,040	2,420,610	\$27,430,566	\$218,722,470
Expenditures	\$160,649,344	1,630,639	1,697,791	2,142,377	2,791,716	2,695,432	2,969,934	4,398,298	3,472,274	3,472,274	3,677,464	3,431,290	2,062,535	\$33,821,887	\$194,471,230
<b>NET CURRENT YEAR</b>	\$30,642,560	636,831	553,075	105,764	(500,024)	(359,917)	(694,461)	(2,140,607)	(595,807)	(1,233,864)	(1,498,736)	(1,041,249)	358,075	(6,391,320)	24,251,240
<b>LIFE-TO-DATE ACTUAL/PROJECTED</b>		31,279,390	31,832,466	31,938,230	31,438,206	31,088,289	30,393,828	28,253,821	27,668,014	26,434,151	24,934,414	23,883,165	24,251,240		

\*Abandonment budget figures are included in the CI Main budget figures

METROPOLITAN UTILITIES DISTRICT  
PAYROLL BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2016 AND 2015

	Month of December			Twelve Months Ending December		
	2016		2015	2016		2015
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ 115,334	\$ 108,803	\$ 103,358	\$ 1,328,756	\$ 1,294,969	\$ 1,288,521
Top level reductions	0	(113,548)	0	0	(1,362,570)	0
	<u>115,334</u>	<u>(4,745)</u>	<u>103,358</u>	<u>1,328,756</u>	<u>(67,601)</u>	<u>1,288,521</u>
Human Resources - Tripp	74,295	76,488	62,839	863,649	917,834	833,586
Safety and Security - Davitt	48,321	52,101	45,915	568,412	618,571	542,872
Law - Bucher	54,233	57,519	52,928	654,366	641,009	626,005
Information Technology - Burton/Stanley	446,333	476,763	470,566	5,426,009	5,702,947	4,952,995
Marketing and Corporate Communications	87,095	106,788	99,123	1,217,128	1,270,518	1,087,231
Senior Vice President - Doyle	533,428	583,551	569,689	6,643,137	6,973,465	6,040,226
Rates, Regulatory Affairs & Revenues - DeBoer	41,676	29,615	37,280	408,404	352,626	442,186
Customer Service Administration	150,652	154,224	147,863	1,739,287	1,834,357	1,023,671
Meter Reading	173,168	185,836	193,539	2,124,501	2,190,318	2,630,653
Customer Service	206,903	242,364	209,912	2,449,224	2,817,374	2,524,112
Customer Accounting	133,163	159,685	150,542	1,679,584	1,924,848	1,716,218
Remittance	51,618	43,890	50,966	537,527	521,154	479,640
Credit Services	79,384	91,092	87,422	961,522	1,069,506	1,037,983
Vice President - Mueller	794,888	877,091	840,244	9,491,645	10,357,557	9,412,277
Accounting	101,197	100,222	99,959	1,212,439	1,185,093	1,034,741
Purchasing	34,193	34,021	33,710	415,429	404,585	387,057
Stores	75,572	74,556	77,135	911,387	884,994	726,818
Vice President - Schaffart	210,962	208,799	210,804	2,539,255	2,474,672	2,148,616
Field Services Administration	85,619	72,146	83,749	983,261	864,844	1,528,625
Field Services	598,185	570,004	563,894	6,889,354	6,823,849	6,606,809
Measurement	77,807	85,417	76,699	941,355	1,010,844	1,044,942
Vice President - Buglewicz	761,611	727,567	724,342	8,813,970	8,699,537	9,180,376
Senior Vice President - Schneider	1,809,137	1,843,072	1,812,670	21,253,274	21,894,392	21,183,455
Gas Operations	36,290	42,240	38,334	452,712	471,429	442,347
Gas Production	142,613	154,432	130,531	1,626,976	1,827,153	1,655,399
Gas Systems Control	36,508	41,531	41,079	501,561	491,498	511,742
Gas Distribution	78,566	86,176	86,974	1,016,312	1,024,578	1,004,590
Vice President - Knight	293,977	324,379	296,918	3,597,561	3,814,658	3,614,078
Water Operations	22,864	22,863	22,090	274,586	272,810	267,448
Water Pumping - Florence	211,225	219,976	226,969	2,561,498	2,607,148	2,516,477
Maintenance	246,455	258,849	255,453	2,938,463	3,087,132	2,858,262
Water Distribution	198,339	218,736	195,209	2,388,441	2,593,308	2,382,123
Platte South	73,523	83,730	87,903	947,760	1,005,497	906,816
Platte West	91,664	102,657	96,559	1,144,610	1,218,802	1,118,063
Water Quality	61,035	60,361	52,871	699,379	716,652	698,131
Vice President - Christensen	905,105	967,172	937,054	10,954,737	11,481,349	10,747,320
Engineering & Construction	57,508	53,061	51,054	653,327	629,399	613,991
Plant Engineering	229,506	242,523	222,102	3,069,833	3,092,427	2,961,418
Engineering Design	258,028	245,377	228,127	2,841,938	2,841,938	2,593,509
Construction	893,602	863,631	791,601	9,757,470	10,159,342	9,076,294
Transportation	130,037	123,630	121,540	1,510,414	1,448,401	1,385,004
Transportation Office	56,312	54,523	52,307	657,705	644,243	613,679
Vice President - O'Brien	1,624,993	1,582,745	1,466,731	18,490,687	18,891,776	17,243,895
Senior Vice President - Reisner	2,824,075	2,874,296	2,700,703	33,042,985	34,187,783	31,605,293
Total Payroll	\$ 5,458,823	\$ 5,482,283	\$ 5,348,102	\$ 64,354,579	\$ 65,155,453	\$ 62,119,958

METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2016 AND 2015

	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	8	-	-	8	-	-	8	-	-
Top level reductions	-	-	-	(22)	-	-	-	-	-
	8	-	-	(14)	-	-	8	-	-
Human Resources - Tripp	11	-	1	11	-	-	10	-	1
Safety and Security - Davitt	7	-	-	8	-	-	7	-	-
Law - Bucher	7	-	-	7	-	-	7	-	-
Information Technology - Burton/Stanley	54	-	1	58	-	-	57	-	2
Marketing and Corporate Communications	15	1	-	17	1	-	17	1	-
Senior Vice President - Doyle	69	1	1	75	1	-	74	1	2
Rates, Regulatory Affairs & Revenues - DeBc	3	-	-	3	-	-	4	-	-
Customer Service Administration	23	1	-	25	-	-	24	1	-
Meter Reading	33	1	3	37	1	-	37	1	3
Customer Service	47	-	-	52	2	-	46	-	-
Customer Accounting	27	1	-	30	3	-	28	1	-
Remittance	10	-	-	10	-	-	10	-	-
Credit Services	16	1	-	18	2	-	17	2	-
Vice President - Mueller	156	4	3	172	8	-	162	5	3
Accounting	15	-	-	15	-	-	15	-	-
Purchasing	5	-	-	5	-	-	5	-	-
Stores	13	-	-	13	-	-	13	-	-
Vice President - Schaffart	33	-	-	33	-	-	33	-	-
Field Services Administration	12	-	-	11	1	-	12	1	-
Field Services	87	-	-	86	-	-	89	-	-
Measurement	14	-	-	15	-	-	14	-	-
Vice President - Buglewicz	113	-	-	112	1	-	115	1	-
Senior Vice President - Schneider	305	4	3	320	9	-	314	6	3
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	19	-	-	20	-	-	20	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	13	-	-	13	-	-	13	-	-
Vice President - Knight	42	-	-	43	-	-	43	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	33	-	-	33	-	-	33	-	-
Maintenance	39	-	-	42	-	-	39	-	-
Water Distribution	32	-	-	36	-	1	35	-	-
Platte South	12	1	-	12	1	-	12	1	-
Platte West	14	1	-	15	1	-	15	1	-
Water Quality	9	-	1	9	-	1	9	-	1
Vice President - Christensen	141	2	1	149	2	2	145	2	1
Engineering & Construction	7	-	-	6	-	-	6	-	-
Plant Engineering	35	-	-	39	-	-	35	-	-
Engineering Design	38	-	-	41	-	-	39	-	-
Construction	138	-	-	139	-	-	134	-	-
Transportation	22	-	-	22	-	-	21	-	-
Transportation Office	9	-	-	9	-	-	9	-	-
Vice President - O'Brien	249	-	-	256	-	-	244	-	-
Senior Vice President - Reisner	432	2	1	448	2	2	432	2	1
Total Employees	839	7	6	855	17	?	857	9	7

	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	8	-	-	8	-	-	8	-	-
Top level reductions	-	-	-	(6)	-	-	-	-	-
Human Resources - Tripp	8	-	-	2	-	-	8	-	-
Safety and Security - Davitt	9	-	-	9	-	-	8	-	-
Law - Bucher	7	-	-	7	-	-	6	-	-
Information Technology - Burton/Stanley	5	-	-	5	-	-	5	-	-
Marketing and Corporate Communications	54	-	-	58	-	-	57	-	-
Senior Vice President - Doyle	8	-	-	10	-	-	10	-	-
	62	-	-	68	-	-	67	-	-
Rates,Regulatory Affairs & Revenues - DeBc	3	-	-	3	-	-	4	-	-
Customer Service Administration	8	-	-	9	-	-	7	-	-
Meter Reading	2	-	-	2	-	-	2	-	-
Customer Service	4	-	-	4	-	-	4	-	-
Customer Accounting	3	-	-	3	-	-	4	-	-
Remittance	1	-	-	1	-	-	1	-	-
Credit Services	1	-	-	1	-	-	1	-	-
Vice President - Mueller	19	-	-	20	-	-	18	-	-
Accounting	9	-	-	9	-	-	10	-	-
Purchasing	4	-	-	4	-	-	4	-	-
Stores	2	-	-	2	-	-	2	-	-
Vice President - Schaffart	15	-	-	15	-	-	16	-	-
Field Services Administration	6	-	-	6	-	-	7	-	-
Field Services	-	-	-	-	-	-	-	-	-
Measurement	1	-	-	1	-	-	1	-	-
Vice President - Buglewicz	7	-	-	7	-	-	8	-	-
Senior Vice President - Schneider	44	-	-	45	-	-	46	-	-
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	3	-	-	3	-	-	3	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	1	-	-	1	-	-	1	-	-
Vice President - Knight	14	-	-	14	-	-	14	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	9	-	-	9	-	-	9	-	-
Maintenance	5	-	-	5	-	-	5	-	-
Water Distribution	2	-	-	3	-	-	3	-	-
Platte South	2	-	-	2	-	-	2	-	-
Platte West	1	-	-	2	-	-	2	-	-
Water Quality	7	-	-	7	-	-	7	-	-
Vice President - Christensen	28	-	-	30	-	-	30	-	-
Engineering & Construction	5	-	-	4	-	-	4	-	-
Plant Engineering	22	-	-	25	-	-	22	-	-
Engineering Design	19	-	-	20	-	-	19	-	-
Construction	6	-	-	7	-	-	7	-	-
Transportation	-	-	-	-	-	-	-	-	-
Transportation Office	3	-	-	3	-	-	3	-	-
Vice President - O'Brien	55	-	-	59	-	-	55	-	-
Senior Vice President - Reisner	97	-	-	103	-	-	99	-	-
Total Employees	232	-	-	239	-	-	239	-	A-12h

METROPOLITAN UTILITIES DISTRICT  
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2016 AND 2015

	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	-	-	-	(16)	-	-	-	-	-
	-	-	-	(16)	-	-	-	-	-
Human Resources - Tripp	2	-	1	2	-	-	2	-	1
Safety and Security - Davitt	-	-	-	1	-	-	1	-	-
Law - Bucher	2	-	-	2	-	-	2	-	-
Information Technology - Burton/Stanley	-	-	1	-	-	-	-	-	2
Marketing and Corporate Communications	7	1	-	7	1	-	7	1	-
Senior Vice President - Doyle	7	1	1	7	1	-	7	1	2
Rates, Regulatory Affairs & Revenues - DeBc	-	-	-	-	-	-	-	-	-
Customer Service Administration	15	1	-	16	-	-	17	1	-
Meter Reading	31	1	3	35	1	-	35	1	3
Customer Service	43	-	-	48	2	-	42	-	-
Customer Accounting	24	1	-	27	3	-	25	1	-
Remittance	9	-	-	9	-	-	9	-	-
Credit Services	15	1	-	17	2	-	16	2	-
Vice President - Mueller	137	4	3	152	8	-	144	5	3
Accounting	6	-	-	6	-	-	5	-	-
Purchasing	1	-	-	1	-	-	1	-	-
Stores	11	-	-	11	-	-	11	-	-
Vice President - Schalfart	18	-	-	18	-	-	17	-	-
Field Services Administration	6	-	-	5	1	-	5	1	-
Field Services	87	-	-	86	-	-	89	-	-
Measurement	13	-	-	14	-	-	13	-	-
Vice President - Buglewicz	106	-	-	105	1	-	107	1	-
Senior Vice President - Schneider	261	4	3	275	9	-	268	6	3
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	16	-	-	17	-	-	17	-	-
Gas Systems Control	-	-	-	-	-	-	-	-	-
Gas Distribution	12	-	-	12	-	-	12	-	-
Vice President - Knight	28	-	-	29	-	-	29	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	24	-	-	24	-	-	24	-	-
Maintenance	34	-	-	37	-	-	34	-	-
Water Distribution	30	-	-	33	-	1	32	-	-
Platte South	10	1	-	10	1	-	10	1	-
Platte West	13	1	-	13	1	-	13	1	-
Water Quality	2	-	1	2	-	1	2	-	1
Vice President - Christensen	113	2	1	119	2	2	115	2	1
Engineering & Construction	2	-	-	2	-	-	2	-	-
Plant Engineering	13	-	-	14	-	-	13	-	-
Engineering Design	19	-	-	21	-	-	20	-	-
Construction	132	-	-	132	-	-	127	-	-
Transportation	22	-	-	22	-	-	21	-	-
Transportation Office	6	-	-	6	-	-	6	-	-
Vice President - O'Brien	194	-	-	197	-	-	189	-	-
Senior Vice President - Reischer	335	2	1	345	2	2	333	2	1
Total Employees	607	7	6	616	17	7	613	9	7

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2016 AND 2015**

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DECEMBER 2016

	Month of December			Twelve Months Ending December		
	2016	2016	2015	2016	2016	2015
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources - Tripp	1.5	30.0	16.0	21.5	360.0	134.0
Safety and Security - Davitt	3.0	9.0	0.0	39.5	108.0	54.5
Law - Bucher	26.0	12.0	10.5	151.0	144.0	97.0
Information Technology - Burton/Stanley	95.5	170.0	272.0	2,098.0	2,040.0	2,729.0
Marketing and Corporate Communications	1.5	20.0	3.5	25.0	240.0	169.5
Senior Vice President - Doyle	97.0	190.0	275.5	2,123.0	2,280.0	2,898.5
Rates,Regulatory Affairs & Revenues - DeBoer	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service Administration	133.5	78.6	157.0	1,612.5	902.9	426.5
Meter Reading	7.0	40.0	25.5	130.5	780.0	991.5
Customer Service	168.0	160.0	237.0	2,139.0	1,920.0	3,229.0
Customer Accounting	65.0	50.0	30.0	1,008.5	2,000.0	2,394.5
Remittance	182.5	10.0	244.0	516.0	240.0	910.0
Credit Services	46.5	72.0	116.0	694.0	864.0	2,166.0
Vice President - Mueller	602.5	410.6	809.5	6,700.5	6,706.9	10,117.5
Accounting	0.0	0.0	0.0	16.0	0.0	16.0
Purchasing	0.0	0.0	0.0	1.0	0.0	0.0
Stores	4.5	10.0	21.0	90.5	120.0	111.5
Vice President - Schaffart	4.5	10.0	21.0	107.5	120.0	127.5
Field Services Administration	193.5	21.3	72.0	1,634.5	297.1	1,573.0
Field Services	996.5	810.0	765.0	12,604.0	9,720.0	13,265.0
Measurement	3.5	30.0	0.5	27.0	440.0	286.5
Vice President - Buglewicz	1,193.5	861.3	837.5	14,265.5	10,457.1	15,124.5
Senior Vice President - Schneider	1,800.5	1,282.0	1,668.0	20,473.5	17,284.0	25,369.5
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	214.0	350.0	101.5	1,490.5	4,200.0	2,989.5
Gas Systems Control	21.0	12.0	0.0	113.5	141.0	107.5
Gas Distribution	14.5	115.0	51.0	963.5	1,380.0	1,420.5
Vice President - Knight	249.5	477.0	152.5	2,567.5	5,721.0	4,517.5
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	94.5	180.0	210.5	2,749.5	2,160.0	2,458.5
Maintenance	47.0	50.0	130.0	1,130.0	1,000.0	1,433.5
Water Distribution	346.0	350.0	196.5	3,490.0	3,725.0	3,111.0
Platte South	35.5	30.0	62.5	525.5	360.0	433.0
Platte West	39.8	60.0	61.0	659.8	720.0	516.3
Water Quality	0.0	12.0	8.0	82.5	144.0	76.5
Vice President - Christensen	562.8	682.0	668.5	8,637.3	8,109.0	8,028.8
Engineering & Construction	58.5	25.0	47.0	691.5	300.0	364.5
Plant Engineering	331.5	100.0	290.5	9,299.0	6,450.0	7,322.0
Engineering Design	93.5	90.0	65.0	784.0	1,060.0	1,037.5
Construction	2,568.0	2,000.0	1,266.0	18,253.0	24,800.0	16,648.0
Transportation	50.0	52.0	20.0	555.0	624.0	353.5
Transportation Office	51.5	55.0	58.5	636.0	660.0	607.0
Vice President - O'Brien	3,143.0	2,322.0	1,747.0	30,218.5	33,894.0	26,332.5
Senior Vice President - Reisner	3,955.3	3,481.0	2,568.0	41,423.3	47,724.0	38,878.8
Total Overtime Hours	5,863.3	5,004.0	4,538.0	64,231.8	67,900.0	67,432.3

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METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF DECEMBER 31, 2016 AND NOVEMBER 30, 2016

ASSETS	December 31	November 30	January 1	Increase (Decrease)	
	2016	2016	2016	One Month	Twelve Months
<b>UTILITY PLANT - At Cost</b>					
Plant in service	\$ 1,041,651,111	\$ 1,028,143,788	\$ 1,007,463,820	\$ 13,507,323	\$ 34,187,291
Less - Accumulated depreciation	252,958,352	252,154,203	235,815,569	804,149	17,142,783
Net utility plant in service	788,692,759	775,989,585	771,648,251	12,703,174	17,044,508
Construction in progress	44,662,916	54,700,499	43,285,792	(10,037,583)	1,377,124
Construction materials - at average cost	1,256,679	1,235,612	1,407,786	21,067	(151,107)
Net utility plant	834,612,354	831,925,696	816,341,829	2,686,658	18,270,525
<b>NONCURRENT ASSETS</b>					
2012 Bond Reserve Fund - Restricted	2,954,531	2,954,531	2,954,531	-	-
2015 Bond Project Fund	18,591,098	19,325,866	32,280,003	(734,768)	(13,688,905)
Construction/Environmental fund - Restricted	171,728	171,726	171,698	2	30
Other Non-current Assets	621,996	797,343	511,039	(175,347)	110,950
Total noncurrent assets	22,339,354	23,249,466	35,917,272	(910,112)	(13,577,918)
<b>CURRENT ASSETS</b>					
Cash in treasurer's accounts	49,223,712	47,359,516	29,000,145	1,864,196	20,223,567
Bond sinking fund - restricted	1,482,879	13,414,299	3,145,645	(11,931,420)	(1,662,766)
Working funds	8,650	8,650	8,650	-	-
U.S. Government securities	-	-	-	-	-
Bond 2012 Project Fund	-	-	-	-	-
Accounts receivable - other	1,854,343	1,283,275	1,532,763	571,068	321,580
Accounts receivable - utility service	22,504,477	23,819,299	24,033,068	(1,314,822)	(1,528,592)
Allowance for uncollectible accounts	(2,594,762)	(2,575,338)	(3,150,133)	(19,424)	555,371
Interdepartmental Receivable from Gas Department	273,681	4,132,862	1,439,963	(3,859,181)	(1,166,282)
Loan receivable from Gas Department	-	-	-	-	-
Interest receivable	3,176,463	2,892,705	3,038,559	283,758	137,904
Accrued unbilled revenues	-	-	-	-	-
Fire protection taxes	3,353,764	3,471,786	2,692,683	(118,022)	661,081
Materials and supplies - at average cost	124,669	152,112	135,687	(27,443)	(11,018)
Prepayments	-	-	-	-	-
Total current assets	79,407,876	93,959,166	61,877,030	(14,551,290)	17,530,845
<b>DEFERRED OUTFLOWS</b>					
Pension	6,792,115	9,056,154	9,056,154	(2,264,039)	(2,264,039)
Debt Refund	4,843,709	4,890,409	5,419,285	(46,700)	(575,576)
Total deferred outflows	11,635,824	13,946,563	14,475,439	(2,310,739)	(2,839,615)
<b>Total Assets</b>	<b>\$ 947,995,407</b>	<b>\$ 963,080,891</b>	<b>\$ 928,611,571</b>	<b>\$ (15,085,483)</b>	<b>\$ 19,383,837</b>



METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS

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AS OF DECEMBER 31, 2016 AND NOVEMBER 30, 2016

	December 31 2016	November 30 2016	January 1 2016	Increase (Decrease)	
				One Month	Twelve Months
<b>LIABILITIES AND NET WORTH</b>					
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	\$ 221,934,782	\$ 231,272,975	\$ 232,719,059	\$ (9,338,193)	\$ (10,784,277)
NDEQ Loan - Bennington	-	-	-	-	-
NDEQ Loan - Contact Basin	4,158,529	4,292,138	4,424,425	(133,609)	(265,896)
Loan from Gas	-	-	-	-	-
Total long term debt	<u>226,093,311</u>	<u>235,565,113</u>	<u>237,143,484</u>	<u>(9,471,802)</u>	<u>(11,050,173)</u>
Net pension liability	28,937,269	30,045,604	30,045,604	(1,108,335)	(1,108,335)
Other Post Employment Benefits	55,884,061	55,752,339	50,909,861	131,722	4,974,200
Total Long Term Liabilities	<u>310,914,641</u>	<u>321,363,056</u>	<u>318,098,949</u>	<u>(10,448,415)</u>	<u>(7,184,308)</u>
<b>CURRENT LIABILITIES</b>					
Current maturities of revenue bonds	9,210,000	8,915,000	8,915,000	295,000	295,000
Current maturities of NDEQ Loans	265,896	264,176	294,312	1,720	(28,416)
Current Maturities of Loan from Gas Department	-	-	-	-	-
Accounts payable	3,959,055	3,613,293	4,644,644	345,762	(685,589)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	914,872	838,974	928,850	75,898	(13,978)
Customer Credit Balances	535,642	449,018	365,108	86,624	170,534
Statutory payments to municipalities	495,923	391,412	482,927	104,511	12,996
Sewer fee collection due municipalities	20,669,171	21,594,964	19,679,127	(925,793)	990,044
Interest accrued on water revenue bonds	715,379	4,499,299	737,403	(3,783,920)	(22,025)
Accrued vacation payable	4,032,717	3,894,097	3,894,097	138,620	138,620
Total current liabilities	<u>40,798,655</u>	<u>44,460,233</u>	<u>39,941,468</u>	<u>(3,661,578)</u>	<u>857,186</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>					
	8,126,595	8,972,435	6,109,864	(845,840)	2,016,731
<b>SELF - INSURED RISKS</b>					
	<u>1,143,794</u>	<u>1,128,966</u>	<u>1,106,217</u>	<u>14,828</u>	<u>37,577</u>
<b>OTHER LIABILITIES</b>					
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions in Aid of Construction	291,866,441	290,364,865	288,214,682	1,501,577	3,651,759
Pension	1,300,571	-	-	1,300,571	1,300,571
Total deferred inflows	<u>293,167,012</u>	<u>290,364,865</u>	<u>288,214,682</u>	<u>2,802,148</u>	<u>4,952,330</u>
<b>NET POSITION - ACCUMULATED REINVESTED EARNINGS</b>					
	<u>293,844,710</u>	<u>296,791,336</u>	<u>275,140,390</u>	<u>(2,946,626)</u>	<u>18,704,320</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<u>\$ 947,995,407</u>	<u>\$ 963,080,891</u>	<u>\$ 928,611,571</u>	<u>\$ (15,085,483)</u>	<u>\$ 19,383,837</u>

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METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2016 AND 2015

	December 2016		December 2015		Twelve Months 2016		Twelve Months 2015	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>OPERATING REVENUES</b>								
Water sales revenue	6,590,247	7,130,193	6,077,971	6,989,172	101,842,157	85,844,760		
Infrastructure Charge	1,272,812	1,197,950	1,074,672	1,470,672	14,306,792	14,096,446		
Other operating revenues	219,345	1,323,000	146,924	3,954,889	4,222,000	3,492,982		
Total operating revenues	8,082,404	9,650,143	7,299,567	115,414,633	120,372,949	103,436,168		
Less: Bad debt expense	(20,347)	(39,641)	(14,034)	(320,307)	(481,492)	(472,268)		
Total operating revenues, net	8,062,057	9,610,502	7,285,533	115,094,326	119,891,457	102,963,900		
<b>REVENUE DEDUCTIONS</b>								
Operating expense	6,444,011	4,258,377	7,067,858	53,175,866	54,182,702	53,374,983		
Maintenance expense	2,468,966	2,090,651	2,291,950	21,760,296	22,894,596	20,894,596		
Depreciation	1,225,335	1,319,448	765,803	13,353,783	15,480,475	12,601,316		
Other Non-Operating Expense (Income)	2,702	117,300	18,725	153,875	1,606,500	1,008,877		
Sluiceway payments to municipalities	104,511	680,207	105,279	843,354	1,085,860	1,085,860		
Bond Cost	633,866	11,407	633,354	7,878,110	8,208,268	8,052,782		
Interest expense-revenue bonds	11,407	11,385	13,352	138,259	139,298	143,583		
Other interest expense-plant loan and other interest charged to construction (Dr.)	133,585	(4,000)	(147,654)	(1,480,286)	(447,000)	(1,370,984)		
Total revenue deductions	11,024,423	8,413,366	11,753,495	86,491,885	101,673,428	96,895,233		
Net revenues	(2,962,366)	1,200,136	(4,466,762)	18,602,741	18,218,029	6,068,667		
<b>OTHER INCOME - INTEREST</b>								
FUNDS PROVIDED	15,740	-	2,070	101,579	-	109,575		
Net income (loss)	(2,946,626)	1,200,135	(4,464,692)	18,704,320	18,218,029	6,176,242		
Depreciation and amortization charges	1,335,946	1,390,213	834,568	14,270,503	16,425,721	13,415,269		
Net pension liability	(1,108,335)	11,177,072	11,177,072	(1,108,335)	-	11,177,072		
Deferred inflows - pension	1,300,571	-	1,300,571	-	-	-		
OPEB	222,631	523,829	591,773	5,974,109	6,275,397	6,602,326		
Loan from NDEQ for Contact Basin	-	-	-	-	-	-		
Loan from gas	876,022	-	401,526	8,335,511	5,320,285	4,589,574		
Contribution in aid of construction	291,648	216,900	358,937	3,351,384	3,098,800	3,001,080		
Contribution in aid of construction - capital facilities	-	-	-	-	-	-		
Bond Series 2015 Project Fund	-	-	202,861,897	-	-	202,861,897		
Total funds provided	(28,143)	3,347,077	211,753,082	50,828,153	49,338,232	247,625,460		
<b>FUNDS EXPENDED</b>								
Plant additions and replacements	4,058,897	1,759,508	2,958,782	27,547,754	34,013,129	26,116,881		
Plant additions and replacements-Cost Iron	433,222	212,080	1,441,010	10,827,175	10,281,634	11,430,313		
OPEB - Begin Pre-Funding	90,900	90,910	959,989	959,989	1,000,000	-		
Deferred outflows - pension	(2,264,038)	-	9,056,154	(2,264,038)	-	9,056,154		
Other outflows - 2001A, 2006S	(146,700)	-	5,467,365	(157,576)	-	5,467,365		
NDEQ Loan-Contact Basin Principal payment	-	-	155,383,016	-	-	155,383,016		
NDEQ Loan-Bennington Principal payment	130,976	130,977	32,258	280,658	290,657	255,521		
Bond Retirement	913	-	32,258	33,655	64,040	64,040		
Bond Cost	8,915,000	8,540,000	4,915,000	8,915,000	8,540,000	7,590,000		
Bond Rostave Fund - 2015	-	-	-	(1,000)	-	(102,506)		
Bond Interest - 2000-Expense accrual (non cash)	-	-	-	-	-	(6,299,544)		
Bond Interest - 2000-Payment	-	-	3,466,731	-	-	6,986,963		
Bond Interest - 2012-Expense accrual (non cash)	(93,108)	(93,107)	(97,071)	(1,163,013)	(1,163,013)	(1,196,481)		
Bond Interest - 2012-Payment	648,422	648,422	664,322	1,296,844	1,328,644	1,328,644		
Bond Interest - 2015-Expense accrual (non cash)	(494,078)	(597,100)	(556,757)	(7,045,259)	(7,045,259)	(556,757)		
Bond Interest - 2015-Payment	3,850,878	4,340,428	7,351,995	6,512,065	6,512,065	6,512,065		
NDEQ Interest - Expense accrual (non cash)	(11,389)	(11,385)	(12,004)	(138,607)	(145,311)	(145,311)		
NDEQ Interest - Payment	60,331	68,331	72,202	138,607	139,298	146,311		
Gas loan retirement	-	-	-	-	-	-		
Total funds expended	15,286,284	15,099,001	182,906,384	47,339,925	53,739,786	215,511,609		
CHANGE IN UNBILLED REVENUE	(283,758)	243,697	664,275	(137,904)	(665,859)	2,276,099		
CHANGE IN ENVIRONMENTAL FUND	(2)	-	(3)	(30)	-	(31)		
OTHER CHANGES IN FUNDS - NET	(154,024)	-	230,127	(1,129,485)	-	611,644		
NET INCREASE (DECREASE) IN FUNDS	(115,754,191)	(11,500,287)	29,741,996	2,220,809	(7,057,389)	35,201,563		
<b>FUNDS POSITION - BEGINNING OF PERIOD</b>								
<b>FUNDS POSITION - END OF PERIOD</b>								
Cash and temp. Investments			\$ 49,232,362		\$ 62,505,000	\$ 29,008,795		
Bond Sinking Fund			4,437,410		6,100,176	6,100,176		
Bond Series 2012 Project Fund			18,591,098		32,280,000	32,280,000		
Bond Series 2015 Project Fund			19,909,715		20,882,935	20,882,935		
Accounts receivable			273,681		1,439,963	1,439,963		
Interdepartmental balances			(25,124,149)		(24,806,638)	(24,806,638)		
Accounts payable			(914,872)		(928,850)	(928,850)		
Pioneer Approach Main deposits			(535,642)		(365,108)	(365,108)		
Level Payment Plan Credit			(1,143,794)		(1,106,217)	(1,106,217)		
Self-insurance reserve			-		-	-		
Total			\$ 64,725,809		\$ 55,447,631	\$ 62,505,000		
<b>STATISTICAL DATA</b>								
Thousands of gallons sold	1,697,330	1,980,262	1,860,808	28,723,062	31,327,050	25,134,223		
Number of customers	211,623	211,462	208,256	64,354,679	65,155,453	62,119,958		
Total active payroll	5,450,823	5,482,283	5,348,102	868	868	868		
Number of employees	852	869	868	868	868	868		

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS**

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AS OF DECEMBER 31, 2016 AND NOVEMBER 30, 2016

	December 31 2016	November 30 2016	January 1 2016	Increase (Decrease)	
				One Month	Twelve Months
<b>ASSETS</b>					
UTILITY PLANT - At Cost					
Plant in service	\$ 568,791,785	\$ 556,758,199	\$ 534,712,204	\$ 12,033,586	\$ 34,079,581
Less - Accumulated depreciation	181,790,353	182,919,093	172,965,023	(1,128,740)	8,825,330
Net utility plant in service	387,001,432	373,839,106	361,747,181	13,162,326	25,254,251
Construction in progress	10,279,727	23,332,391	14,895,406	(13,052,664)	(4,615,679)
Construction materials - at average cost	3,137,816	2,399,067	2,136,557	738,749	1,001,259
Net utility plant	400,418,975	399,570,564	378,779,144	848,411	21,639,831
<b>NONCURRENT ASSETS</b>					
Cash-CPEP2 Settlement Fund-Restricted	-	-	7,112,114	-	(7,112,114)
Early Retiree Drug Subsidy - Restricted Fund	-	-	-	-	-
Other Non-Current Assets	1,085,204	222,624	1,264,638	862,580	(179,434)
Total noncurrent assets	1,085,204	222,624	8,376,752	862,580	(7,291,548)
<b>CURRENT ASSETS</b>					
Cash in treasurer's accounts	98,159,026	101,648,190	95,157,078	(3,489,164)	3,001,948
Working funds	3,831,869	1,097,515	1,546,641	2,734,354	2,285,228
Accounts receivable - utility service	16,974,818	12,518,465	15,981,657	4,456,353	993,161
Accounts receivable - other	612,250	694,235	249,382	(81,985)	362,868
Allowance for doubtful accounts	(5,318,391)	(5,248,710)	(4,805,485)	(69,681)	(512,906)
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Accrued unbilled revenues	12,333,772	6,169,104	13,247,863	6,164,668	(914,091)
Natural gas in storage	2,911,985	2,869,749	3,133,014	42,236	(221,029)
Natural gas in pipeline storage	5,889,766	7,954,321	7,070,668	(2,064,555)	(1,180,902)
Propane in storage	4,910,069	4,935,035	4,966,947	(24,966)	(56,878)
Materials and supplies - at average cost	3,116,913	3,016,425	3,233,383	100,488	(116,470)
Prepayments	712,154	293,209	255,902	418,945	456,252
Total current assets	144,134,231	135,947,538	140,037,050	8,186,693	4,097,181
Deferred Outflows - Pension	8,081,865	10,775,819	10,775,819	(2,693,954)	(2,693,954)
Total Assets	\$ 553,720,275	\$ 546,516,545	\$ 537,968,765	\$ 7,203,730	\$ 15,751,510

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METROPOLITAN UTILITIES DISTRICT OF OMAHA  
 GAS DEPARTMENT  
 BALANCE SHEETS

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AS OF DECEMBER 31, 2016 AND NOVEMBER 30, 2016

	December 31 2016	November 30 2016	January 1 2016	Increase (Decrease)	
				One Month	Twelve Months
<b>LIABILITIES AND NET WORTH</b>					
<b>NONCURRENT LIABILITIES</b>					
Long Term Remediation payable	\$ 718,822	\$ 738,062	\$ 946,790	\$ (19,240)	\$ (227,968)
Long-Term Debt - CNG Loan	4,325,000	4,727,500	6,825,000	(402,500)	(2,500,000)
Unearned Gas Purchase Discount	34,739,538	36,083,273	36,083,273	(1,343,735)	(1,343,735)
Net Pension liability	64,965,635	63,084,787	60,490,272	1,880,848	4,475,363
Other Post Employee Benefits	104,748,995	104,633,622	104,345,335	115,373	403,660
Total noncurrent liabilities					
<b>CURRENT LIABILITIES</b>					
Accounts payable	28,951,550	20,949,419	23,981,785	8,002,131	4,969,765
Remediation payable	52,929	(74)	3,447,554	53,003	(3,394,625)
Interdepartmental Payable to Water Dept	273,681	4,132,862	1,439,963	(3,859,181)	(1,166,282)
Loan Payable to Water Department	-	-	-	-	-
Current maturities of CNG loan	227,981	227,507	222,198	474	5,783
Unearned Gas Purchase Discount	2,500,000	2,499,812	2,512,500	188	(12,500)
Customer deposits	11,082,780	10,997,286	10,305,716	85,494	777,064
Customer credit balances	17,222,455	20,479,789	16,743,173	(3,257,334)	479,282
Statutory payments to municipalities	865,525	481,706	837,817	383,819	27,708
Accrued vacation payable	3,811,372	3,629,571	3,629,571	181,801	181,801
Total current liabilities	64,988,273	63,397,878	63,120,277	1,590,395	1,867,996
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>					
SELF - INSURED RISKS					
OTHER LIABILITIES	416,655	465,608	280,627	(48,953)	136,028
	1,138,020	1,057,824	1,044,765	80,196	93,255
	2,011,363	1,088,711	2,984,599	922,652	(973,236)
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	41,682,356	41,628,037	42,122,389	54,319	(440,033)
Deferred Inflows - Pension	1,576,800	-	-	1,576,800	1,576,800
Total Deferred Inflows	43,259,156	41,628,037	42,122,389	1,631,119	1,136,767
Accumulated reinvested earnings	337,157,813	334,244,865	324,070,773	2,912,948	13,087,040
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 553,720,275	\$ 546,516,545	\$ 537,968,765	\$ 7,203,730	\$ 15,751,510

METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2016 AND 2015

	December 2016		December 2015		Twelve Months 2016		Twelve Months 2015	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>OPERATING REVENUES</b>								
Gas sales revenue	\$ 28,289,676	\$ 29,429,379	\$ 21,821,409	\$ 21,821,409	\$ 158,794,047	\$ 191,254,224	\$ 177,445,105	\$ 177,445,105
(Over/under) gas recovery	(922,737)		(1,589,646)		973,254		1,472,498	
Infrastructure charge	1,147,799	1,078,020	962,919	1,078,020	12,959,695	12,883,040	12,640,132	12,640,132
Other operating revenues	379,831	232,459	4,376,036	4,376,036	5,694,573	5,694,573	5,319,888	5,319,888
Total operating revenues	28,904,569	30,739,858	21,628,395	21,628,395	177,103,032	209,831,777	196,877,623	196,877,623
Less: Bad debt expense	(67,968)	(122,959)	(125,363)	(125,363)	(489,434)	(839,327)	(897,783)	(897,783)
Total operating revenues, net	28,836,601	30,616,899	21,503,032	21,503,032	176,613,598	208,992,450	195,979,840	195,979,840
Less: Natural gas purchased for resale	17,666,423	19,681,167	11,158,993	11,158,993	91,056,019	116,074,178	105,477,002	105,477,002
Gas purchase discount earned - CPEP	(402,312)	(402,312)	(402,500)	(402,500)	(2,512,500)	(2,512,500)	(2,500,000)	(2,500,000)
Operating revenue, net of gas cost	11,572,490	11,338,044	10,746,539	10,746,539	88,070,079	95,430,772	93,002,838	93,002,838
<b>REVENUE DEDUCTIONS</b>								
Operations expense	5,336,930	3,363,194	5,698,125	3,363,194	42,210,842	41,167,205	42,067,419	42,067,419
Maintenance expense	1,611,386	1,242,987	1,410,761	1,410,761	16,041,222	16,884,815	15,211,197	15,211,197
Other Non-operating expense (income)	38,407		169,356		169,356		1,259,478	
Depreciation	1,270,263	1,143,636	795,820	1,143,636	13,611,649	13,278,758	12,545,372	12,545,372
Statutory payments & fuel taxes	395,227	386,050	343,388	386,050	2,865,758	3,311,430	3,304,118	3,304,118
Interest expense	5,328	6,253	5,348	6,253	77,815	77,188	82,874	82,874
Total revenue deductions	8,659,542	6,142,120	8,253,642	6,142,120	74,976,643	74,719,396	74,470,457	74,470,457
Net revenues	2,912,948	5,195,923	2,492,897	5,195,923	13,093,436	20,711,376	18,532,381	18,532,381
<b>OTHER INCOME - Interest / Extra-ordinary items</b>								
FUNDS PROVIDED								
Net income (loss)	2,912,948	5,195,923	2,492,897	5,195,923	13,087,040	20,711,376	18,543,596	18,543,596
Depreciation and amortization charges	2,066,257	1,669,331	1,275,745	1,669,331	19,837,996	19,588,464	18,491,871	18,491,871
Net Pension liability	(1,343,735)		13,299,396		(1,343,735)		13,299,396	
Deferred inflows - pension	1,576,800		466,405		1,576,800		6,988,679	
OPEB	2,244,484	567,477	101,359	567,477	8,475,359	6,798,347	407,153	6,798,347
Contribution in aid of construction - mains	82,260				608,502			
Contribution in aid of construction - grants								
Loan payback from water								
Total funds provided	7,539,014	7,432,731	17,640,752	7,432,731	42,241,962	47,098,207	57,730,695	47,098,207
<b>FUNDS EXPENDED</b>								
Plant additions and replacements	1,474,937	1,682,800	3,882,636	1,682,800	24,767,432	31,375,496	20,272,873	31,375,496
Plant additions and replacements - Cast Iron	1,155,800	1,182,045	2,145,804	1,182,045	16,339,836	17,456,100	14,417,734	17,456,100
OPEB - Begin Pro-funding	363,636	363,640	3,999,996	363,640	3,999,996	4,000,000		4,000,000
Deferred outflows - pension	(2,693,954)		10,775,819		(2,693,954)		10,775,819	
Natural gas inventory increase (decrease)	(2,047,285)	(1,526,000)	(610,303)	(1,526,000)	(1,458,809)	(37,000)	(2,790,779)	(37,000)
Loan Retirement long-term CNG	18,766	18,766	18,303	18,766	222,165	222,191	216,705	222,191
Loan to water								
Total funds expended	(1,728,100)	1,721,251	16,212,259	1,721,251	41,176,686	53,016,787	42,892,352	53,016,787
<b>CHANGE IN UNBILLED REVENUE</b>								
Accounts receivable	(6,164,668)	(7,488,150)	(1,940,737)	(7,488,150)	914,091	(2,529,062)	7,023,524	(2,529,062)
Interdepartmental balances	(958,712)	(402,312)	1,208,975	(402,312)	(5,110,217)	(2,512,500)	(4,048,657)	(4,048,657)
<b>NET INCREASE (DECREASE) IN FUNDS</b>	\$ 2,143,734	\$ (2,178,982)	\$ 696,731	\$ (2,178,982)	\$ 57,191,232	\$ 57,191,232	\$ 39,378,023	\$ 57,191,232
<b>FUNDS POSITION - BEGINNING OF PERIOD</b>								
<b>FUNDS POSITION - END OF PERIOD</b>								
Cash and temp. investments	\$ 101,980,895	\$ 101,980,895	\$ 101,980,895	\$ 101,980,895	\$ 101,980,895	\$ 101,980,895	\$ 103,815,833	\$ 103,815,833
Accounts receivable	11,176,172	11,176,172	11,176,172	11,176,172	11,176,172	11,176,172	11,176,172	11,176,172
Interdepartmental balances	(1,439,963)	(1,439,963)	(1,439,963)	(1,439,963)	(1,439,963)	(1,439,963)	(1,439,963)	(1,439,963)
Accounts payable	(28,267,156)	(28,267,156)	(28,267,156)	(28,267,156)	(28,267,156)	(28,267,156)	(28,267,156)	(28,267,156)
CPEP #2 Unearned Gas Purchase Discounts								
Customer deposits	(10,305,716)	(10,305,716)	(10,305,716)	(10,305,716)	(10,305,716)	(10,305,716)	(10,305,716)	(10,305,716)
Level Payment Plan Credit	(16,743,173)	(16,743,173)	(16,743,173)	(16,743,173)	(16,743,173)	(16,743,173)	(16,743,173)	(16,743,173)
Self-insurance reserve	(1,044,765)	(1,044,765)	(1,044,765)	(1,044,765)	(1,044,765)	(1,044,765)	(1,044,765)	(1,044,765)
Total	\$ 57,191,232	\$ 57,191,232	\$ 57,191,232	\$ 57,191,232	\$ 57,191,232	\$ 57,191,232	\$ 57,191,232	\$ 57,191,232
<b>STATISTICAL DATA</b>								
Gas Systems Sendout	5,304,029	5,177,927	4,321,401	5,177,927	28,336,088	31,823,213	29,785,213	31,823,213
Heating degree days	1,173	1,144	941	1,144	5,032	5,972	5,555	5,555
Number of customers	227,106	226,927	224,950	226,927	5,032	5,972	5,555	5,555
Total active payroll	\$ 5,458,823	\$ 5,482,283	\$ 5,348,102	\$ 5,482,283	\$ 64,354,579	\$ 65,155,453	\$ 62,119,958	\$ 65,155,453
Number of employees	852	869	868	869	868	869	868	869

( ) denotes red figure