

# METROPOLITAN UTILITIES DISTRICT

*Inter-Department Communication*

July 24, 2017

**Subject:** REPORT ON INCOME AND FINANCE FOR MAY 2017

**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 May 2017 are transmitted herewith.

## Water Department

May water sales revenues of \$9.0 million were virtually the same as budget and favorable to prior year by \$.6 million, or 7.6%. Water volumes were 11.0% unfavorable to budget and 5.9% favorable to prior year.

As noted above, May's revenues were virtually the same as budget, though there were variances that served to offset one another, as follows:

	<u>Millions</u>
Decreased Metered sales of water due to volume decrease	(\$0.3)
Increased Other operating revenues due primarily to Meter Sales and other miscellaneous	\$0.2
All other, net	\$0.1

As noted above, May's revenues were \$.6 million, or 7.6%, favorable to prior year due to:

	<u>Millions</u>
Increased Metered sales of water due to volume increase, coupled with the impact of a 2.5% rate increase	\$0.4
Increased Other operating revenues due primarily to Meter Sales and other miscellaneous	\$0.2

May operating expenses of \$7.4 million were \$.4 million, or 4.9%, favorable to budget, as follows:

	<u>Millions</u>
Decreased Primary Pumping operating expense due primarily to lower volumes	\$0.1
Decreased Purification operating expense due to lower volumes	\$0.1
Decreased Customer Accounting & Collecting	\$0.1
Decreased WIR water service reconnects	\$0.1

May operating expenses of \$7.4 million were \$0.7 million, or 11.2% unfavorable to prior year, as follows:

	<u>Millions</u>
Increased Administrative & General expense	(\$0.1)
Increased Customer Accounting and Collecting	(\$0.1)
Increased Distribution maintenance expense – primarily mains (net of reduced WIR water service reconnects)	(\$0.1)
Increased Purification operating expenses due to increased volumes	(\$0.1)
Increased Depreciation expense	(\$0.1)
All other, net	(\$0.2)

The activity discussed above, coupled with net interest and other expense of \$0.6 million (which is virtually the same as budget and prior year), resulted in May net income for the Water Department of \$1.0 million, which is \$0.3 million favorable to budget and \$0.2 million unfavorable to prior year.

The Water Department fund position at May 31st is \$67.7 million, which is \$2.9 million favorable to budget, due primarily to the following variances:

	<u>Millions</u>
Decreased Revenues	(\$ 0.4)
Decreased Operating/Non-operating Expenses	1.8
Decreased Depreciation and Amortization Expense	( 0.2)
Increased Contributions in Aid of Construction	0.1
Reduced Capital Expenditures	2.9
Unbilled Revenue – increase in net balance vs. budget	( 1.0)
All Other, net	<u>( 0.3)</u>
Total Fund Position - Variance to Budget	\$ 2.9

At May 31, 2017, there was an Interdepartmental Receivable of \$3.5 million from the Gas Department related to the monthly settlement between the two departments.

The Water Department's May capital expenditures were \$2.9 million less than budget (as noted above). Significant variances to budget through May 2017 include:

	<u>Millions Over (Under) Budget</u>
Florence – Minne Lusa High Service Pump Station Improvements	( \$0.7)
Florence – Motor rewind #4 (timing)	( 0.5)
Florence – Intake structure improvements	( 0.3)
Platte South – Fluoride Fill Station (timing)	( 0.2)
Platte South – Basin Valve & Piping project (timing)	( 0.2)
Platte South – All other	( 0.2)
Mains - Infrastructure Related	( 0.1)
Mains - All other	1.1
Furniture, Equipment and Miscellaneous- primarily Water Quality testing equipment (timing)	( 0.3)
Construction Equipment (primarily timing)	( 1.3)
Pumping and Purification-primarily underground booster pump station (timing)	( 0.6)
All other, net	<u>0.4</u>
	(\$2.9)

## Gas Department

May gas net revenues of \$10.6 million were favorably impacted by a \$4.3 million adjusting entry to correct the unbilled revenue accrual. On a monthly basis, it is necessary to record a revenue accrual related to volumes that are consumed in a month, but not yet billed due to timing issues (e.g. billing cut-off constraints, and billing that generally doesn't coincide with calendar month in terms of the timing of gas usage). There was an error in reported volumes for three "interruptible" customers that, while small on a monthly basis, accumulated to a significant understatement in the unbilled accrual for the period of time impacted. Though the majority of the correcting entry relates to prior periods, consultation with our external auditors confirmed management's assessment that this adjustment is deemed to be "immaterial"; consequently, the correcting entry is recorded in the month of May rather than as a restatement of financial results for prior periods. It should be noted that the adjusting entry to unbilled revenue has no impact on cash flow, nor were any customers billed incorrectly due to the volume reporting error. The reporting error occurred in an internal report that is used as the basis for accruing unbilled revenue. Excluding the impact of the aforementioned correcting entry, May's revenue was \$.1 million favorable to budget, which correlates to the 6.7% favorable volume variance.

May's \$4.4 million favorable net revenue variance to budget is primarily due to:

	<u>Millions</u>
Unbilled revenue adjustment/correction	\$4.3
Increased Firm/Interruptible Sales, net of gas cost, associated with volume increase	\$0.1

May's \$4.5 million favorable revenue variance to prior year is primarily due to:

	<u>Millions</u>
Unbilled revenue adjustment/correction	\$4.3
Increased Firm/Interruptible Sales, net of gas cost, due to revenue mix, higher volumes (10.2% favorable) and an increase to the margin component of rates	\$0.2

May operating expenses of \$6.4 million were favorable to budget by \$.2 million, or 3.1%, due to:

	<u>Millions</u>
Decreased Production operating expense – primarily LNG	\$0.2
Decreased Customer Accounting & Collecting	\$0.2
Increased GIR service reconnect expense associated with accelerated pace of cast iron gas main replacements	(\$0.2)

May operating expenses of \$6.4 million were unfavorable to prior year by \$.7 million, or 13.2% due to:

	<u>Millions</u>
Increased Distribution Maintenance expense due to mains and services (accelerated pace of cast iron gas main replacements)	(\$0.3)
Increased Administrative & General expense due primarily to increased usage of application development consultants in Information Technology	(\$0.2)
Increased Depreciation expense	(\$0.2)

The activity discussed above resulted in May net income of \$4.2 million, which is \$4.6 million favorable to budget and \$3.7 million favorable to prior year.

The Gas Department fund position at May 31, 2017 is \$79.2 million, which is \$2.4 million favorable to budget, due primarily to the following year-to-date variances:

	<u>Millions</u>
Increased Net Revenues	\$0.8
Decreased Operating/Non-operating Expenses	2.2
Decreased Capital Expenditures	3.3
Natural Gas Inventory decrease more than budgeted	1.3
Unbilled Revenue increase due in large measure to adjustment related to prior periods	(5.0)
All other	<u>(0.2)</u>
Total Fund Position - variance to budget	\$2.4

At May 31, 2017, there was an Interdepartmental Payable of \$3.5 million to the Water Department related to the monthly settlement between the two departments.

The Gas Department's May capital expenditures were \$3.3 million less than budget (as noted above). Significant variances to budget through May 2017 include:

	<u>Millions Over (Under) Budget</u>
Buildings, Land and Equipment – LNG Boil-off compressor (timing)	(\$ 0.8)
Buildings, Land and Equipment – LNG Simulator	( 0.3)
Buildings, Land and Equipment – Downtown Building Front Entrance	( 0.1)
Buildings, Land and Equipment – All other	( 0.3)
Information Technology – HANA – timing; moved to 2018	( 0.2)
Information Technology – All other	( 0.1)
Furniture, Equipment and Miscellaneous	( 0.3)
All other, net	<u>( 1.2)</u>
	(\$3.3)

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

The active payroll for May was \$5.7 million, compared with \$5.9 million in budget and \$5.4 million in prior year. At May 31st, there were 824 regular full-time employees, compared with 840 in budget and 844 at May 31, 2016. Part-time, summer and temporary employees numbered 39 at May 31st compared with 49 in budget and 39 at May 31, 2016.

**Overtime Hours**

Overtime hours for the month totaled 5,687 as compared with 5,569 in budget and 4,877.5 in prior year. Overtime hours were 118.0 hours greater than budget, as follows:

	<u>Favorable (Unfavorable) vs. Budget</u>
Customer Accounting (1)	248.0
Plant Engineering (2)	219.5
Customer Service Admin (3)	124.0
Information Technology (4)	119.5
Field Services (5)	(488.0)
Construction (6)	(115.0)
All other, net	<u>(226.0)</u>
	(118.0)

- (1) Associated with annual “sewer base” calculation; timing, as overtime for this activity was budgeted in May, but incurred in April (using fewer hours than budgeted)
- (2) Primarily due to lower “Locating” volumes (fewer cable projects), full staffing levels and efforts to reduce overtime
- (3) Reduced overtime in Dispatch due to full staffing levels coupled with shift changes to create efficiencies
- (4) Primarily scheduling changes to allow for weekend software maintenance on “straight time”
- (5) Primarily Fitters working overtime to keep up with accelerated gas cast iron main replacement work
- (6) Due to 14 vacant positions coupled with increased water main breaks

### Restricted and Unrestricted Funds

On May 31, 2017, the Water Department cash and restricted funds totaled \$76.2 million. The cash on hand is primarily made up of:

	<u>Millions</u>
Cash Per Balance Sheet	\$72.7
Plus Additional Cash to be Received:	
Intercompany Receivable from Gas Department	<u>3.5</u>
Adjusted Cash Balance	\$76.2
Less Restricted Cash:	
2015 Bond Project Fund (proceeds remaining)	16.4
Bond Sinking Fund - Restricted (2012 and 2015 bonds)	8.9
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>\$47.7</u>
Components of Unrestricted Cash:	
Customer Deposits and Credit Balances	\$ 2.4
Sewer Fees Collected but not Remitted	\$12.7
WIR Funds Collected but not Expended	\$26.9
Cash Reserves	\$ 5.7

On May 31, 2017, the Gas Department cash and restricted funds totaled \$98.9 million. The cash on hand is primarily made up of:

	<u>Millions</u>
Cash per Balance Sheet	\$102.4
Less Cash to be Paid:	
Intercompany Payable to Water Department	<u>( 3.5)</u>
Adjusted Cash Balance - Unrestricted	<u>\$98.9</u>
Components of Unrestricted Cash:	
Customer Deposits and Credit Balances	\$15.8
Cash Reserves	\$83.1*

\*Cash reserves were negatively impacted by \$4.4 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.

A handwritten signature in blue ink, appearing to read "Joseph J. Schaffart".

Joseph J. Schaffart  
Vice President, Accounting  
(402) 504-7111

Approved:

A handwritten signature in blue ink, appearing to read "Debra A. Schneider".

Debra A. Schneider  
Senior Vice President, Chief Financial Officer

Enclosures

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2017 AND 2016**

	Current Month			Current Month				May Year to Date			May Year to Date			
				Variance Vs. Budget		Variance Vs. Prior Year					Variance Vs. Budget		Variance Vs. Prior Year	
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Water sales	\$ 7,359,672	\$ 7,635,111	\$ 6,920,585	(3.61)%	\$ (275,439)	6.34 %	\$ 439,088	\$ 33,358,740	\$ 34,913,840	\$ 32,226,705	(4.45)%	\$ (1,555,100)	3.51 %	\$ 1,132,035
Infrastructure charge	1,219,019	1,205,282	1,202,514	1.14 %	13,737	1.37 %	16,505	6,060,087	6,019,032	5,963,064	.68 %	41,055	1.63 %	97,023
Other	465,087	226,586	284,383	105.26 %	238,501	63.54 %	180,703	2,336,320	1,238,636	1,327,582	88.62 %	1,097,684	75.98 %	1,008,738
Total revenues	9,043,778	9,066,979	8,407,482	(.26)%	(23,201)	7.57 %	636,296	41,755,148	42,171,508	39,517,351	(.99)%	(416,360)	5.66 %	2,237,797
Revenue Deductions														
Operating & Maintenance	6,137,540	6,486,911	5,491,454	(5.39)%	(349,371)	11.77 %	646,085	30,201,878	31,886,411	27,918,394	(5.28)%	(1,684,533)	8.18 %	2,283,484
Other	1,312,764	1,348,318	1,210,423	(2.64)%	(35,554)	8.45 %	102,340	6,455,886	6,648,616	6,021,421	(2.90)%	(192,730)	7.22 %	434,465
Total expenses	7,450,303	7,835,229	6,701,877	(4.91)%	(384,926)	11.17 %	748,426	36,657,764	38,535,027	33,939,815	(4.87)%	(1,877,263)	8.01 %	2,717,949
Other Expense (Income)	569,302	537,947	526,102	5.83 %	31,355	8.21 %	43,200	2,805,205	2,768,155	2,742,884	1.34 %	37,050	2.27 %	62,320
Net Income (Loss)	\$ 1,024,173	\$ 693,803	\$ 1,179,503	47.62 %	330,370	(13.17)%	\$ (155,330)	\$ 2,292,179	\$ 868,326	\$ 2,834,651	163.98 %	1,423,853	(19.14)%	\$ (542,473)
Thousands of gallons sold	2,260,367	2,541,271	2,134,828	(11.05)%	(280,904)	5.88 %	125,539	9,158,063	10,083,304	9,193,479	(9.18)%	(925,241)	(.39)%	(35,416)
Number of customers	212,586	212,261	210,046	.15 %	325	1.21 %	2,540							
Plant Additions & Replacements	\$ 2,890,504	\$ 4,310,100	\$ 4,045,325	(32.94)%	\$ (1,419,596)	(28.55)%	\$ (1,154,821)	\$ 13,106,556	\$ 16,018,215	\$ 14,558,079	(18.18)%	\$ (2,911,659)	(9.97)%	\$ (1,451,523)
Ending Funds Position								\$ 67,688,471	\$ 64,777,510	\$ 66,710,081	4.49 %	\$ 2,910,961	1.47 %	\$ 978,390

METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2017 AND 2016

	Current Month			Current Month				May Year to Date			May Year to Date			
	Actual	Budget	Prior Year	Variance Vs. Budget		Variance Vs. Prior Year		Actual	Budget	Prior Year	Variance Vs. Budget		Variance Vs. Prior Year	
				% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)				% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
<b>Revenues</b>														
Gas Sales	\$ 12,997,608	\$ 9,030,609	\$ 7,165,593	43.93 %	\$ 3,966,999	81.39 %	\$ 5,832,015	\$ 99,242,866	\$ 105,547,744	\$ 81,004,336	(5.97)%	\$ (6,304,878)	22.52 %	\$ 18,238,530
(Over)/under gas recovery	(10,707)	-	266,604		(10,707)	(104.02)%	(277,312)	(462,259)	-	1,189,615		(462,259)	(138.86)%	(1,651,874)
Infrastructure charge	1,084,880	1,079,534	1,133,001	.50 %	5,346	(4.25)%	(48,121)	5,441,249	5,393,470	5,430,621	.89 %	47,779	.20 %	10,628
Other	492,126	320,111	332,127	53.74 %	172,015	48.17 %	159,999	1,984,048	1,431,703	1,680,360	38.58 %	552,345	18.07 %	303,688
<b>Total revenues, net</b>	<b>14,563,907</b>	<b>10,430,254</b>	<b>8,897,325</b>	<b>39.63 %</b>	<b>4,133,653</b>	<b>63.69 %</b>	<b>5,666,581</b>	<b>106,205,905</b>	<b>112,372,917</b>	<b>89,304,933</b>	<b>(5.49)%</b>	<b>(6,167,012)</b>	<b>18.93 %</b>	<b>16,900,972</b>
Less: Natural gas purchased for resale	4,054,478	4,314,746	2,866,958	(6.03)%	(260,268)	41.42 %	1,187,520	58,904,772	65,848,640	47,462,874	(10.55)%	(6,943,868)	24.11 %	11,441,898
Gas purchase discount earned	(96,500)	(96,500)	(96,555)		-	(.06)%	55	(1,291,750)	(1,291,750)	(1,304,525)		-	(.98)%	12,775
<b>Operating revenues, net of gas cost</b>	<b>10,605,928</b>	<b>6,212,008</b>	<b>6,126,923</b>	<b>70.73 %</b>	<b>4,393,920</b>	<b>73.10 %</b>	<b>4,479,006</b>	<b>48,592,883</b>	<b>47,816,027</b>	<b>43,146,584</b>	<b>1.62 %</b>	<b>776,856</b>	<b>12.62 %</b>	<b>5,446,299</b>
<b>Revenue Deductions</b>														
Operating & Maintenance	4,866,576	5,114,797	4,395,584	(4.85)%	(248,221)	10.72 %	470,992	22,706,853	24,583,693	22,493,247	(7.63)%	(1,876,840)	.95 %	213,607
Other	1,541,335	1,500,170	1,262,522	2.74 %	41,165	22.08 %	278,813	8,118,465	8,549,787	7,120,076	(5.04)%	(431,322)	14.02 %	998,389
<b>Total operating expenses</b>	<b>6,407,911</b>	<b>6,614,967</b>	<b>5,658,107</b>	<b>(3.13)%</b>	<b>(207,056)</b>	<b>13.25 %</b>	<b>749,805</b>	<b>30,825,319</b>	<b>33,133,480</b>	<b>29,613,323</b>	<b>(6.97)%</b>	<b>(2,308,161)</b>	<b>4.09 %</b>	<b>1,211,996</b>
Other expense (income)	5,624	6,058	6,567	(7.16)%	(434)	(14.36)%	(943)	111,987	30,258	71,474	270.11 %	81,729	56.68 %	40,514
<b>Net Income (Loss)</b>	<b>\$ 4,192,393</b>	<b>\$ (409,017)</b>	<b>\$ 462,249</b>	<b>1124.99 %</b>	<b>4,601,410</b>	<b>806.96 %</b>	<b>3,730,144</b>	<b>\$ 17,655,577</b>	<b>\$ 14,652,289</b>	<b>\$ 13,461,787</b>	<b>20.50 %</b>	<b>3,003,288</b>	<b>31.15 %</b>	<b>4,193,789</b>
<b>Total Sales Adjusted for Unbilled Sales</b>	<b>1,296,438</b>	<b>1,215,190</b>	<b>1,176,464</b>	<b>6.69 %</b>	<b>81,248</b>	<b>10.20 %</b>	<b>119,974</b>	<b>15,301,198</b>	<b>17,523,471</b>	<b>15,536,012</b>	<b>(12.68)%</b>	<b>(2,222,273)</b>	<b>(1.51)%</b>	<b>(234,814)</b>
Heating degree days	130	143	136	(9.09)%	(13)	(4.41)%	(6)	2,988	3,568	3,100	(16.26)%	(580)	(3.61)%	(112)
Number of customers	227,210	227,402	224,826	-0.08%	(192)	1.06 %	2,384							
<b>Plant Additions &amp; Replacements</b>	<b>\$ 3,868,659</b>	<b>\$ 3,799,946</b>	<b>\$ 3,427,351</b>	<b>1.81 %</b>	<b>68,713</b>	<b>12.88 %</b>	<b>441,308</b>	<b>\$ 14,197,709</b>	<b>\$ 17,464,322</b>	<b>\$ 14,344,207</b>	<b>(18.70)%</b>	<b>(3,266,613)</b>	<b>(1.02)%</b>	<b>(146,498)</b>
<b>Ending Funds Position</b>								<b>\$ 79,187,185</b>	<b>\$ 76,794,969</b>	<b>\$ 76,569,063</b>	<b>3.12 %</b>	<b>2,392,216</b>	<b>3.42 %</b>	<b>2,618,122</b>

**Metropolitan Utilities District  
Consolidated Gas & Water Department Income Statement  
May Year-to-Date 2017 Results**

	May Year-to-Date			Variance - Favorable (Unfavorable) vs.			
	2017 YTD	2017 YTD	2016 YTD	Budget		Prior Year	
	Actual	Budget	Prior Year	\$	%	\$	%
<b>Revenue</b>							
Gas Department	\$ 106,205,905	\$ 112,372,917	\$ 89,304,933	\$ (6,167,012)	-5.49%	\$ 16,900,972	18.93%
Water Department	\$ 41,755,148	\$ 42,171,508	\$ 39,517,351	\$ (416,360)	-0.99%	\$ 2,237,797	5.66%
<b>Total</b>	<b>\$ 147,961,053</b>	<b>\$ 154,544,425</b>	<b>\$ 128,822,284</b>	<b>\$ (6,583,372)</b>	<b>-4.26%</b>	<b>\$ 19,138,769</b>	<b>14.86%</b>
<b>Cost of Gas</b>							
Gas Department	\$ 58,904,772	\$ 65,848,640	\$ 47,462,874	\$ 6,943,868 *1	10.55%	\$ (11,441,898) *2	-24.11%
Gas Purchase Discounts Earned-CPEP#2	\$ (1,291,750)	\$ (1,291,750)	\$ (1,304,525)	\$ -	0.00%	\$ (12,775)	0.98%
<b>Gross Margin</b>							
Gas Department	\$ 48,592,883	\$ 47,816,027	\$ 43,146,584	\$ 776,856	1.62%	\$ 5,446,299	12.62%
<b>Operating Expenses</b>							
Gas Department	\$ 30,825,319	\$ 33,133,480	\$ 29,613,323	\$ 2,308,161	6.97%	\$ (1,211,996)	-4.09%
Water Department	\$ 36,657,764	\$ 38,535,027	\$ 33,939,815	\$ 1,877,263	4.87%	\$ (2,717,949)	-8.01%
<b>Total</b>	<b>\$ 67,483,083</b>	<b>\$ 71,668,507</b>	<b>\$ 63,553,138</b>	<b>\$ 4,185,424</b>	<b>5.84%</b>	<b>\$ (3,929,945)</b>	<b>-6.18%</b>
<b>Nonoperating revenues (expenses)</b>							
Gas Department	\$ (111,987)	\$ (30,258)	\$ (71,474)	\$ (81,729)	-270.11%	\$ (40,513)	-56.68%
Water Department	\$ (2,805,205)	\$ (2,768,155)	\$ (2,742,884)	\$ (37,050)	-1.34%	\$ (62,321)	-2.27%
<b>Total</b>	<b>\$ (2,917,192)</b>	<b>\$ (2,798,413)</b>	<b>\$ (2,814,358)</b>	<b>\$ (118,779)</b>	<b>-4.24%</b>	<b>\$ (102,834)</b>	<b>-3.65%</b>
<b>Income</b>							
Gas Department	\$ 17,655,577	\$ 14,652,289	\$ 13,461,787	\$ 3,003,288	20.50%	\$ 4,193,790	31.15%
Water Department	\$ 2,292,179	\$ 868,326	\$ 2,834,652	\$ 1,423,853	163.98%	\$ (542,473)	-19.14%
<b>Total</b>	<b>\$ 19,947,756</b>	<b>\$ 15,520,615</b>	<b>\$ 16,296,439</b>	<b>\$ 4,427,141</b>	<b>28.52%</b>	<b>\$ 3,651,317</b>	<b>22.41%</b>
<b>Metrics</b>							
Gas Department							
Heating Degree Days	2,988	3,568	3,100	(580)	-16.26%	(112)	-3.61%
Dth Sold	15,301,198	17,523,471	15,536,012	(2,222,273)	-12.68%	(234,814)	-1.51%
Cost of Gas (excluding discount)/Dth Sold	\$ 3.850	\$ 3.758	\$ 3.055	\$ (0.092)	-2.45%	\$ (0.795)	
Water Department							
Thousands of Gallons Sold	9,158,063	10,083,304	9,193,479	(925,241)	-9.18%	(35,416)	-0.39%
Gas Margin per Dth	\$ 3.176	\$ 2.729	\$ 2.777	\$ 0.447	16.38%	\$ 0.399	14.37%
<b>*1 Gas Purchase Expense Variance vs. Budget</b>							
Purchased Gas Price Variance				\$ (1,406,855)			
Purchased Gas Volume Variance				\$ 8,350,723			
<b>Total Variance</b>				<b>\$ 6,943,868</b>			
<b>*2 Gas Purchase Expense Variance vs. Prior Year</b>							
Purchased Gas Price Variance						\$ (12,159,260)	
Purchased Gas Volume Variance						\$ 717,362	
<b>Total Variance</b>						<b>\$ (11,441,898)</b>	

**2017 - GAS & WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY**

	Actual 2008 - 2016	Actual January	Actual February	Actual March	Actual April	Actual May	Budget June	Budget July	Budget August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2017
<b>GAS</b>															
Gas Infrastructure Revenue	\$111,926,958	1,117,467	\$1,092,877	\$1,067,716	\$1,078,309	\$1,084,880	\$1,132,191	\$1,028,497	\$1,185,876	\$1,030,093	\$1,083,141	\$979,286	\$1,032,334	\$12,912,667	\$124,839,625
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$157,208)
<b>Expenditures</b>															
GCI Mains per G-21	\$54,450,581	572,938	\$413,043	\$908,407	\$1,080,957	\$1,260,664	\$916,508	\$1,232,804	\$789,860	\$956,982	\$1,545,505	\$940,614	\$1,326,913	\$11,945,195	\$66,395,776
Abandonments - approximate*	6,654,691	72,148	37,284	135,865	13,229	136,605	-	-	-	-	-	-	-	\$395,132	\$7,049,823
GIR services per G-21	\$44,670,994	247,152	\$272,919	\$434,472	\$1,010,163	\$647,742	\$672,900	\$727,700	\$679,700	\$658,300	\$627,100	\$540,900	\$689,200	\$7,188,248	\$51,859,242
GIR service reconnections per G-2	\$7,016,443	104,475	\$101,556	\$185,055	\$270,056	\$318,968	\$170,297	\$185,998	\$173,414	\$187,468	\$140,750	\$67,120	\$66,616	\$1,931,974	\$8,948,417
Regulator Stations per G-21	\$630,082	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$630,082
<b>TOTAL EXPENDITURES</b>	<b>\$113,422,791</b>	<b>996,714</b>	<b>824,802</b>	<b>1,663,800</b>	<b>2,374,405</b>	<b>2,363,979</b>	<b>1,759,705</b>	<b>2,126,502</b>	<b>1,642,974</b>	<b>1,782,750</b>	<b>2,313,355</b>	<b>1,548,634</b>	<b>2,082,929</b>	<b>\$21,480,549</b>	<b>\$134,883,341</b>
<b>NET CURRENT YEAR</b>	<b>(1,653,041)</b>	<b>120,753</b>	<b>268,075</b>	<b>(596,084)</b>	<b>(1,296,096)</b>	<b>(1,279,099)</b>	<b>(627,514)</b>	<b>(1,098,005)</b>	<b>(457,098)</b>	<b>(752,657)</b>	<b>(1,230,214)</b>	<b>(569,348)</b>	<b>(1,030,595)</b>	<b>(8,547,882)</b>	<b>(10,200,923)</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED</b>	<b>(1,653,041)</b>	<b>(1,532,288)</b>	<b>(1,264,213)</b>	<b>(1,860,297)</b>	<b>(3,156,393)</b>	<b>(4,435,492)</b>	<b>(5,063,006)</b>	<b>(6,161,011)</b>	<b>(6,618,109)</b>	<b>(7,370,766)</b>	<b>(8,600,980)</b>	<b>(9,170,328)</b>	<b>(10,200,923)</b>		
<b>WATER</b>															
Water Infrastructure Revenue	\$107,023,420	1,236,037	1,203,588	1,198,983	1,202,460	1,219,019	1,266,188	1,146,306	1,328,040	1,147,742	1,208,764	1,088,582	1,149,582	\$14,395,291	\$121,418,712
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$67,897,519	261,590	992,719	1,082,774	1,795,924	1,010,221	975,629	611,607	913,585	941,435	1,492,571	678,409	904,753	\$11,871,217	\$79,568,736
Abandonments - approximate*	\$2,734,410	2,809	3,002	26,464	16,912	10,454	-	-	-	-	-	-	-	\$59,842	\$2,794,052
Service Reconnections W-2	\$10,134,966	34,614	11,654	256,713	94,807	26,854	145,866	145,866	145,866	145,866	145,866	145,866	145,866	\$1,376,478	\$11,511,444
<b>TOTAL EXPENDITURES</b>	<b>\$80,566,895</b>	<b>229,766</b>	<b>1,007,375</b>	<b>1,375,951</b>	<b>1,907,643</b>	<b>1,047,529</b>	<b>1,121,495</b>	<b>757,473</b>	<b>1,059,451</b>	<b>1,087,301</b>	<b>1,638,437</b>	<b>1,024,275</b>	<b>1,050,619</b>	<b>\$13,307,337</b>	<b>\$93,874,232</b>
<b>NET CURRENT YEAR</b>	<b>26,385,825</b>	<b>1,006,251</b>	<b>196,213</b>	<b>(176,969)</b>	<b>(705,183)</b>	<b>171,490</b>	<b>144,693</b>	<b>388,833</b>	<b>268,589</b>	<b>60,441</b>	<b>(429,673)</b>	<b>64,307</b>	<b>98,963</b>	<b>1,087,954</b>	<b>27,473,780</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED</b>	<b>26,385,825</b>	<b>27,392,077</b>	<b>27,588,290</b>	<b>27,411,321</b>	<b>26,706,138</b>	<b>26,877,628</b>	<b>27,022,321</b>	<b>27,411,154</b>	<b>27,679,742</b>	<b>27,740,183</b>	<b>27,310,510</b>	<b>27,374,817</b>	<b>27,473,780</b>		
<b>CONSOLIDATED</b>															
Revenue	\$218,722,470	2,353,504	2,296,466	2,266,698	2,280,769	2,303,900	2,398,379	2,174,803	2,513,916	2,177,835	2,291,905	2,067,868	2,181,916	\$27,307,959	\$246,030,429
Expenditures	\$193,989,686	1,226,500	1,832,177	3,039,751	4,262,048	3,411,509	2,881,200	2,883,975	2,702,425	2,870,051	3,951,792	2,572,908	3,113,549	\$34,787,887	\$228,757,573
<b>NET CURRENT YEAR</b>	<b>24,732,784</b>	<b>1,127,005</b>	<b>464,288</b>	<b>(773,053)</b>	<b>(2,981,279)</b>	<b>(1,107,609)</b>	<b>(482,821)</b>	<b>(709,172)</b>	<b>(188,509)</b>	<b>(692,216)</b>	<b>(1,659,887)</b>	<b>(505,041)</b>	<b>(931,633)</b>	<b>(7,459,928)</b>	<b>17,272,856</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED</b>	<b>24,732,784</b>	<b>25,859,789</b>	<b>26,324,077</b>	<b>25,551,024</b>	<b>23,549,745</b>	<b>22,442,136</b>	<b>21,959,315</b>	<b>21,250,143</b>	<b>21,061,633</b>	<b>20,369,417</b>	<b>18,709,530</b>	<b>18,204,489</b>	<b>17,272,856</b>		

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

\*\*2008-2016 Service Reconnections expenditures reduced by \$481,544 due to the discovery of misclassification of selected jobs (the jobs were not WIR-related)

**METROPOLITAN UTILITIES DISTRICT  
PAYROLL BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2017 AND 2016**

A-12a  
MAY 2017

	Month of May			Five Months Ending May		
	2017 Actual	2017 Budget	2016 Actual	2017 Actual	2017 Budget	2016 Actual
President's Office	\$ 102,671	\$ 113,415	\$ 111,377	\$ 556,691	\$ 557,393	\$ 545,368
Top level reductions	0	(153,431)	0	0	(767,156)	0
	<u>102,671</u>	<u>(40,016)</u>	<u>111,377</u>	<u>556,691</u>	<u>(209,763)</u>	<u>545,368</u>
Human Resources - Tripp	82,058	81,605	70,000	388,209	392,781	335,815
Safety and Security - Davitt/Ausdemore	64,862	63,290	49,349	266,294	302,378	236,757
Law - Bucher	66,374	64,744	54,793	313,770	315,825	267,893
Information Technology - Stanley	446,928	500,569	447,691	2,156,017	2,454,900	2,306,372
Marketing and Corporate Communications	83,695	112,806	107,911	482,288	529,591	521,719
Senior Vice President - Doyle	530,623	613,375	555,602	2,638,305	2,994,491	2,828,091
Rates,Regulatory Affairs & Revenues - DeBoer	27,863	25,767	30,373	115,901	125,963	152,749
Customer Service Administration	159,842	168,952	150,614	770,590	794,017	737,736
Meter Reading	174,599	192,191	178,477	857,666	886,536	879,291
Customer Service	204,346	236,216	209,022	977,954	1,086,563	991,270
Customer Accounting	148,977	168,446	147,214	693,589	749,669	686,986
Cashiers	52,850	47,493	44,929	231,052	219,997	217,575
Credit Services	84,022	95,714	81,461	388,244	431,824	387,421
Vice President - Mueller	824,636	909,012	811,717	3,919,095	4,168,606	3,900,279
Accounting	103,224	106,149	101,591	501,528	510,414	508,911
Purchasing	36,405	35,693	34,982	167,590	173,870	172,674
Stores	83,408	84,316	81,988	382,013	377,930	378,065
Vice President - Schaffart	223,037	226,158	218,561	1,051,131	1,062,214	1,059,650
Field Service Administration	83,027	81,793	76,598	416,368	392,726	401,282
Field Services	664,344	630,397	557,888	3,020,374	2,849,828	2,701,301
Measurement	81,708	86,182	81,003	393,144	399,336	388,959
Vice President - Buglewicz	829,079	798,372	715,489	3,829,886	3,641,890	3,491,542
Senior Vice President - Schneider	1,904,615	1,959,309	1,776,140	8,916,013	8,998,673	8,604,220
Gas Operations	32,054	41,342	37,754	198,540	202,832	194,089
Gas Production	150,310	146,862	133,653	695,303	710,574	676,388
Gas Systems Control	44,757	42,834	43,186	208,627	210,428	210,477
Gas Distribution	86,160	95,012	82,405	402,304	442,456	418,759
Vice President - Knight	313,281	326,050	296,998	1,504,774	1,566,290	1,499,713
Water Operations	21,025	23,013	22,864	143,919	113,509	112,772
Water Pumping - Florence	220,218	240,266	211,925	1,042,794	1,115,135	1,021,623
Maintenance	247,678	271,972	243,879	1,179,513	1,288,506	1,211,071
Water Distribution	219,172	243,107	203,758	970,132	1,075,888	956,405
Platte South	83,524	94,037	85,521	372,789	416,950	403,013
Platte West	106,593	116,470	97,931	466,907	520,363	461,602
Water Quality	67,434	65,363	63,196	322,099	314,482	291,220
Vice President - Shields	965,644	1,054,228	929,074	4,498,153	4,844,833	4,457,706
Engineering & Construction	54,211	53,231	55,167	293,893	259,715	253,724
Plant Engineering	267,162	286,027	262,514	1,179,029	1,291,464	1,224,369
Engineering Design	257,086	272,487	239,671	1,181,067	1,264,608	1,150,129
Construction	885,377	941,764	808,232	4,161,871	4,405,669	3,848,009
Transportation	129,977	135,494	127,555	642,191	623,174	602,508
Transportation Office	60,981	58,693	51,438	277,999	277,346	260,903
Vice President - O'Brien	1,654,794	1,747,696	1,544,577	7,740,050	8,121,976	7,339,642
Senior Vice President - Reisner	2,933,719	3,127,974	2,770,649	13,742,977	14,533,099	13,297,061
Total Payroll	\$ 5,684,922	\$ 5,870,281	\$ 5,387,910	\$ 26,822,259	\$ 27,327,484	\$ 26,115,205

**METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2017 AND 2016**

A-12b  
MAY 2017

	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	-	-	-	(25)	-	-	-	-	-
	<u>8</u>	<u>-</u>	<u>-</u>	<u>(17)</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>
Human Resources - Tripp	11	-	1	12	-	-	11	-	2
Safety and Security - Davitt/Ausdemore	8	-	-	8	-	1	7	-	1
Law - Bucher	8	-	-	8	-	-	7	-	-
Information Technology - Stanley	53	-	2	58	-	2	55	-	-
Marketing and Corporate Communications	13	1	-	17	1	-	17	1	-
Senior Vice President - Doyle	<u>66</u>	<u>1</u>	<u>2</u>	<u>75</u>	<u>1</u>	<u>2</u>	<u>72</u>	<u>1</u>	<u>-</u>
Rates,Regulatory Affairs & Revenues - DeBoer	3	-	-	3	-	-	3	-	-
Customer Service Administration	22	1	2	23	1	1	22	1	1
Meter Reading	32	1	-	33	1	3	34	1	3
Customer Service	45	-	-	48	-	-	48	-	-
Customer Accounting	27	1	-	29	1	-	27	1	-
Cashiers	9	-	-	10	-	-	10	-	-
Credit Services	16	-	1	17	2	1	17	1	1
Vice President - Mueller	<u>151</u>	<u>3</u>	<u>3</u>	<u>160</u>	<u>5</u>	<u>5</u>	<u>158</u>	<u>4</u>	<u>5</u>
Accounting	15	-	-	15	-	-	15	-	-
Purchasing	5	-	-	5	-	-	5	-	-
Stores	13	-	2	13	-	2	13	-	1
Vice President - Schaffart	<u>33</u>	<u>-</u>	<u>2</u>	<u>33</u>	<u>-</u>	<u>2</u>	<u>33</u>	<u>-</u>	<u>1</u>
Field Service Administration	12	-	-	12	-	-	11	-	-
Field Services	93	-	4	86	-	6	87	-	6
Measurement	14	-	-	14	-	-	14	-	-
Vice President - Buglewicz	<u>119</u>	<u>-</u>	<u>4</u>	<u>112</u>	<u>-</u>	<u>6</u>	<u>112</u>	<u>-</u>	<u>6</u>
Senior Vice President - Schneider	<u>306</u>	<u>3</u>	<u>9</u>	<u>308</u>	<u>5</u>	<u>13</u>	<u>306</u>	<u>4</u>	<u>12</u>
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	19	-	-	19	-	-	20	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	12	-	2	13	-	-	13	-	-
Vice President - Knight	<u>41</u>	<u>-</u>	<u>2</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>-</u>
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	31	-	1	33	-	2	32	-	2
Maintenance	37	-	-	41	-	-	40	-	-
Water Distribution	32	-	4	36	-	8	34	-	5
Platte South	12	1	3	12	1	3	12	1	2
Platte West	14	1	2	15	1	3	15	1	-
Water Quality	9	-	1	9	-	1	9	-	1
Vice President - Shields	<u>137</u>	<u>2</u>	<u>11</u>	<u>148</u>	<u>2</u>	<u>17</u>	<u>144</u>	<u>2</u>	<u>10</u>
Engineering & Construction	5	-	-	5	-	-	6	-	-
Plant Engineering	35	-	2	38	-	2	35	-	2
Engineering Design	37	-	6	41	-	6	39	-	5
Construction	134	-	-	141	-	-	136	-	-
Transportation	19	-	-	22	-	-	21	-	-
Transportation Office	9	-	-	9	-	-	9	-	-
Vice President - O'Brien	<u>239</u>	<u>-</u>	<u>8</u>	<u>256</u>	<u>-</u>	<u>8</u>	<u>246</u>	<u>-</u>	<u>7</u>
Senior Vice President - Reisner	<u>417</u>	<u>2</u>	<u>21</u>	<u>446</u>	<u>2</u>	<u>25</u>	<u>433</u>	<u>2</u>	<u>17</u>
Total Employees	<u>824</u>	<u>6</u>	<u>33</u>	<u>840</u>	<u>8</u>	<u>41</u>	<u>844</u>	<u>7</u>	<u>32</u>

**METROPOLITAN UTILITIES DISTRICT  
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2017 AND 2016**

A-12b  
MAY 2017

	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	-	-	-	(7)	-	-	-	-	-
	<u>8</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>
Human Resources - Tripp	9	-	-	10	-	-	9	-	-
Safety and Security - Davitt/Ausdemore	8	-	-	8	-	-	7	-	-
Law - Bucher	6	-	-	6	-	-	5	-	-
Information Technology - Stanley	53	-	-	58	-	-	55	-	-
Marketing and Corporate Communications	6	-	-	10	-	-	10	-	-
Senior Vice President - Doyle	<u>59</u>	<u>-</u>	<u>-</u>	<u>68</u>	<u>-</u>	<u>-</u>	<u>65</u>	<u>-</u>	<u>-</u>
Rates,Regulatory Affairs & Revenues - DeBoer	3	-	-	3	-	-	3	-	-
Customer Service Administration	8	-	-	8	-	-	8	-	-
Meter Reading	2	-	-	2	-	-	2	-	-
Customer Service	4	-	-	4	-	-	4	-	-
Customer Accounting	3	-	-	3	-	-	3	-	-
Cashiers	-	-	-	1	-	-	1	-	-
Credit Services	1	-	-	1	-	-	1	-	-
Vice President - Mueller	<u>18</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>-</u>	<u>-</u>
Accounting	9	-	-	9	-	-	9	-	-
Purchasing	4	-	-	4	-	-	4	-	-
Stores	2	-	-	2	-	-	2	-	-
Vice President - Schaffart	<u>15</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>-</u>
Field Service Administration	6	-	-	6	-	-	6	-	-
Field Services	-	-	-	-	-	-	-	-	-
Measurement	1	-	-	1	-	-	1	-	-
Vice President - Buglewicz	<u>7</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>
Senior Vice President - Schneider	<u>43</u>	<u>-</u>	<u>-</u>	<u>44</u>	<u>-</u>	<u>-</u>	<u>44</u>	<u>-</u>	<u>-</u>
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	3	-	-	3	-	-	3	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	1	-	-	1	-	-	1	-	-
Vice President - Knight	<u>14</u>	<u>-</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>-</u>
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	8	-	-	9	-	-	9	-	-
Maintenance	5	-	-	5	-	-	5	-	-
Water Distribution	3	-	-	3	-	-	3	-	-
Platte South	2	-	-	2	-	-	2	-	-
Platte West	1	-	-	2	-	-	2	-	-
Water Quality	7	-	-	7	-	-	7	-	-
Vice President - Shields	<u>28</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>-</u>
Engineering & Construction	5	-	-	5	-	-	4	-	-
Plant Engineering	22	-	-	25	-	-	22	-	-
Engineering Design	19	-	-	21	-	-	19	-	-
Construction	6	-	-	7	-	-	7	-	-
Transportation	-	-	-	-	-	-	-	-	-
Transportation Office	3	-	-	3	-	-	3	-	-
Vice President - O'Brien	<u>55</u>	<u>-</u>	<u>-</u>	<u>61</u>	<u>-</u>	<u>-</u>	<u>55</u>	<u>-</u>	<u>-</u>
Senior Vice President - Reisner	<u>97</u>	<u>-</u>	<u>-</u>	<u>105</u>	<u>-</u>	<u>-</u>	<u>99</u>	<u>-</u>	<u>-</u>
Total Employees	<u>230</u>	<u>-</u>	<u>-</u>	<u>242</u>	<u>-</u>	<u>-</u>	<u>237</u>	<u>-</u>	<u>-</u>

**METROPOLITAN UTILITIES DISTRICT  
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2017 AND 2016**

A-12b  
MAY 2017

	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	-	-	-	(18)	-	-	-	-	-
	-	-	-	(18)	-	-	-	-	-
Human Resources - Tripp	2	-	1	2	-	-	2	-	2
Safety and Security - Davitt/Ausdemore	-	-	-	-	-	1	-	-	1
Law - Bucher	2	-	-	2	-	-	2	-	-
Information Technology - Stanley	-	-	2	-	-	2	-	-	-
Marketing and Corporate Communications	7	1	-	7	1	-	7	1	-
Senior Vice President - Doyle	7	1	2	7	1	2	7	1	-
Rates,Regulatory Affairs & Revenues - DeBoer	-	-	-	-	-	-	-	-	-
Customer Service Administration	14	1	2	15	1	1	14	1	1
Meter Reading	30	1	-	31	1	3	32	1	3
Customer Service	41	-	-	44	-	-	44	-	-
Customer Accounting	24	1	-	26	1	-	24	1	-
Cashiers	9	-	-	9	-	-	9	-	-
Credit Services	15	-	1	16	2	1	16	1	1
Vice President - Mueller	133	3	3	141	5	5	139	4	5
Accounting	6	-	-	6	-	-	6	-	-
Purchasing	1	-	-	1	-	-	1	-	-
Stores	11	-	2	11	-	2	11	-	1
Vice President - Schaffart	18	-	2	18	-	2	18	-	1
Field Service Administration	6	-	-	6	-	-	5	-	-
Field Services	93	-	4	86	-	6	87	-	6
Measurement	13	-	-	13	-	-	13	-	-
Vice President - Buglewicz	112	-	4	105	-	6	105	-	6
Senior Vice President - Schneider	263	3	9	264	5	13	262	4	12
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	16	-	-	16	-	-	17	-	-
Gas Systems Control	-	-	-	-	-	-	-	-	-
Gas Distribution	11	-	2	12	-	-	12	-	-
Vice President - Knight	27	-	2	28	-	-	29	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	23	-	1	24	-	2	23	-	2
Maintenance	32	-	-	36	-	-	35	-	-
Water Distribution	29	-	4	33	-	8	31	-	5
Platte South	10	1	3	10	1	3	10	1	2
Platte West	13	1	2	13	1	3	13	1	-
Water Quality	2	-	1	2	-	1	2	-	1
Vice President - Shields	109	2	11	118	2	17	114	2	10
Engineering & Construction	-	-	-	-	-	-	2	-	-
Plant Engineering	13	-	2	13	-	2	13	-	2
Engineering Design	18	-	6	20	-	6	20	-	5
Construction	128	-	-	134	-	-	129	-	-
Transportation	19	-	-	22	-	-	21	-	-
Transportation Office	6	-	-	6	-	-	6	-	-
Vice President - O'Brien	184	-	8	195	-	8	191	-	7
Senior Vice President - Reisner	320	2	21	341	2	25	334	2	17
Total Employees	594	6	33	598	8	41	607	7	32

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2017 AND 2016**

A-12c  
MAY 2017

	Month of May			Five Months Ending May		
	2017 Actual	2017 Budget	2016 Actual	2017 Actual	2017 Budget	2016 Actual
President's Office	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources - Tripp	1.5	30.0	1.5	12.5	150.0	14.0
Safety and Security - Davit/Ausdemore	5.5	5.0	5.0	37.5	25.0	23.5
Law - Bucher	22.5	12.0	6.5	50.5	60.0	46.5
Information Technology - Stanley	30.5	150.0	93.5	113.1	750.0	1,335.5
Marketing and Corporate Communications	0.5	10.0	0.0	4.0	50.0	6.0
Senior Vice President - Doyle	31.0	160.0	93.5	117.1	800.0	1,341.5
Rates,Regulatory Affairs & Revenues - DeBoer	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service Administration	76.0	200.0	256.0	603.5	1,000.0	819.5
Meter Reading	6.5	10.0	12.0	34.0	50.0	84.0
Customer Service	148.5	160.0	174.5	936.0	800.0	970.0
Customer Accounting	2.0	250.0	182.5	257.5	450.0	295.5
Cashiers	24.5	10.0	15.0	115.0	50.0	89.0
Credit Services	59.5	75.0	38.5	223.5	300.0	337.0
Vice President - Mueller	317.0	705.0	678.5	2,169.5	2,650.0	2,595.0
Accounting	0.0	0.0	0.0	0.5	0.0	16.0
Purchasing	0.0	0.0	0.0	1.3	0.0	0.0
Stores	8.0	10.0	3.0	25.5	50.0	54.5
Vice President - Schaffart	8.0	10.0	3.0	27.3	50.0	70.5
Field Service Administration	146.0	90.0	127.0	733.0	450.0	567.5
Field Services	1,298.0	810.0	769.5	4,628.5	4,050.0	3,546.0
Measurement	1.0	0.0	0.5	1.5	0.0	8.5
Vice President - Buglewicz	1,445.0	900.0	897.0	5,363.0	4,500.0	4,122.0
Senior Vice President - Schneider	1,770.0	1,615.0	1,578.5	7,559.8	7,200.0	6,787.5
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	259.0	175.0	125.5	777.5	1,275.0	787.5
Gas Systems Control	12.5	8.0	16.0	54.0	48.0	43.5
Gas Distribution	87.5	120.0	54.0	520.5	600.0	457.5
Vice President - Knight	359.0	303.0	195.5	1,352.0	1,923.0	1,288.5
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	204.0	190.0	309.0	716.5	950.0	1,212.0
Maintenance	39.0	75.0	73.5	511.5	850.0	626.0
Water Distribution	395.5	300.0	293.0	1,681.5	1,650.0	1,056.0
Platte South	1.0	30.0	0.5	56.5	150.0	76.0
Platte West	51.0	60.0	48.0	134.5	300.0	192.5
Water Quality	8.0	12.0	8.0	50.0	60.0	32.5
Vice President - Shields	698.5	667.0	732.0	3,150.5	3,960.0	3,195.0
Engineering & Construction	0.0	0.0	60.0	96.5	0.0	317.0
Plant Engineering	580.5	800.0	752.5	1,301.0	2,550.0	2,820.0
Engineering Design	139.5	70.0	24.0	421.5	450.0	308.0
Construction	1,915.0	1,800.0	1,341.5	9,177.5	9,600.0	6,281.5
Transportation	116.0	52.0	49.5	392.5	260.0	162.0
Transportation Office	48.0	55.0	37.5	230.5	275.0	208.5
Vice President - O'Brien	2,799.0	2,777.0	2,265.0	11,619.5	13,135.0	10,097.0
Senior Vice President - Reisner	3,856.5	3,747.0	3,192.5	16,122.0	19,018.0	14,580.5
Total Overtime Hours	5,687.0	5,569.0	4,877.5	23,899.3	27,253.0	22,793.5

A-12c

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF MAY 31, 2017 AND APRIL 30, 2017**

W-1  
MAY 2017  
Page 1

ASSETS	May 31	April 30	January 1	Increase (Decrease)	
	2017	2017	2017	One Month	Five Months
<b>UTILITY PLANT - At Cost</b>					
Plant in service	\$ 1,065,854,582	\$ 1,062,591,954	\$ 1,041,651,111	\$ 3,262,628	\$ 24,203,471
Less - Accumulated depreciation	260,484,079	259,035,777	252,958,352	1,448,302	7,525,727
Net utility plant in service	805,370,503	803,556,177	788,692,759	1,814,326	16,677,744
Construction in progress	32,094,813	32,959,571	44,662,916	(864,757)	(12,568,102)
Construction materials - at average cost	1,489,882	1,334,110	1,256,679	155,773	233,204
Net utility plant	838,955,199	837,849,857	834,612,353	1,105,341	4,342,845
<b>NONCURRENT ASSETS</b>					
2012 Bond Reserve Fund - Restricted	2,954,531	2,954,531	2,954,531	-	-
2015 Bond Project Fund	16,371,852	16,907,606	18,591,098	(535,754)	(2,219,246)
Construction/Environmental fund	171,763	171,750	171,728	13	34
Other non-current assets	592,373	527,209	621,996	65,164	(29,623)
Total noncurrent assets	20,090,519	20,561,096	22,339,354	(470,577)	(2,248,835)
<b>CURRENT ASSETS</b>					
Cash In treasurer's accounts	44,364,668	46,946,833	49,223,712	(2,582,164)	(4,859,044)
Bond sinking fund - restricted	8,897,274	7,414,395	1,482,879	1,482,879	7,414,395
Working funds	8,650	8,650	8,650	-	-
U.S. Government securities	-	-	-	-	-
Bond 2012 Project Fund	-	-	-	-	-
Accounts receivable	2,439,379	2,241,711	1,854,343	197,668	585,036
Accounts receivable - utility service	21,645,696	21,802,964	22,504,477	(157,268)	(858,780)
Allowance for uncollectible accounts	(2,672,490)	(2,646,864)	(2,594,762)	(25,626)	(77,728)
Interdepartmental Receivable from Gas Department	3,468,948	63,659	273,681	3,405,289	3,195,267
Loan receivable from Gas Department	-	-	-	-	-
Interest receivable	-	-	-	-	-
Accrued unbilled revenues	3,950,495	3,681,691	3,176,463	268,804	774,031
Fire protection taxes	-	-	-	-	-
Materials and supplies - at average cost	3,273,833	3,484,352	3,353,764	(210,520)	(79,931)
Prepayments	(10,826)	11,584	124,669	(22,410)	(135,496)
Total current assets	85,365,627	83,008,975	79,407,876	2,356,652	5,957,751
<b>DEFERRED OUTFLOWS</b>					
Pension	6,792,115	6,792,115	6,792,115	-	-
Debt refund	4,610,210	4,656,910	4,843,709	(46,700)	(233,499)
Total deferred outflows	11,402,325	11,449,025	11,635,824	(46,700)	(233,499)
<b>Total Assets</b>	<b>\$ 955,813,670</b>	<b>\$ 952,868,954</b>	<b>\$ 947,995,407</b>	<b>\$ 2,944,717</b>	<b>\$ 7,818,263</b>

W-1

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF MAY 31, 2017 AND APRIL 30, 2017**

W-1  
MAY 2017  
Page 2

	May 31	April 30	January 1	Increase (Decrease)	
	2017	2017	2017	One Month	Five Months
<b>LIABILITIES AND NET WORTH</b>					
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	221,295,237	221,423,430	221,934,782	(128,193)	(639,545)
NDEQ Loan - Bennington	-	-	-	-	-
NDEQ Loan - Contact Basin	4,158,529	4,158,529	4,158,529	-	-
Loan from Gas	-	-	-	-	-
Total long term debt	<u>225,453,765</u>	<u>225,581,958</u>	<u>226,093,310</u>	<u>(128,193)</u>	<u>(639,545)</u>
Net pension liability	28,937,269	28,937,269	28,937,269	-	-
Other Post Employment Benefits	57,724,736	57,373,130	55,884,061	351,606	1,840,675
Total Long Term Liabilities	<u>312,115,771</u>	<u>311,892,357</u>	<u>310,914,640</u>	<u>223,413</u>	<u>1,201,130</u>
<b>CURRENT LIABILITIES</b>					
Current maturities of revenue bonds	9,210,000	9,210,000	9,210,000	-	-
Current maturities of NDEQ Loans	265,896	265,896	265,896	-	-
Current Maturities of Loan from Gas Department	-	-	-	-	-
Accounts payable	3,127,983	3,011,293	3,959,055	116,691	(831,072)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	1,449,091	1,343,746	914,872	105,345	534,219
Customer Credit Balances	997,419	852,490	535,642	144,929	461,777
Statutory payments to municipalities	245,763	143,459	495,923	102,304	(250,160)
Sewer fee collection due municipalities	20,735,875	20,487,894	20,669,171	247,981	66,704
Interest accrued on water revenue bonds	4,292,274	3,576,895	715,379	715,379	3,576,895
Accrued vacation payable	4,032,717	4,032,717	4,032,717	-	-
Total current liabilities	<u>44,357,018</u>	<u>42,924,390</u>	<u>40,798,654</u>	<u>1,432,628</u>	<u>3,558,364</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	<u>9,191,475</u>	<u>8,760,565</u>	<u>8,126,595</u>	<u>430,910</u>	<u>1,064,880</u>
<b>SELF - INSURED RISKS</b>	<u>849,833</u>	<u>1,043,691</u>	<u>1,143,794</u>	<u>(193,858)</u>	<u>(293,961)</u>
<b>OTHER DEFERRED LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - pension	1,300,571	1,300,571	1,300,571	-	-
Contributions in aid of construction	291,862,112	291,834,662	291,866,442	27,450	(4,330)
	<u>293,162,683</u>	<u>293,135,233</u>	<u>293,167,013</u>	<u>27,450</u>	<u>(4,330)</u>
<b>NET POSITION – ACCUMULATED REINVESTED EARNINGS</b>	<u>296,136,890</u>	<u>295,112,717</u>	<u>293,844,711</u>	<u>1,024,173</u>	<u>2,292,179</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<u><u>955,813,670</u></u>	<u><u>952,868,954</u></u>	<u><u>947,995,407</u></u>	<u><u>2,944,717</u></u>	<u><u>7,818,263</u></u>

W-1

METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2017 AND 2016

W-2  
MAY 2017

	MAY 2017		May	Five Months 2017		Five Months
	Actual	Budget	2016 Actual	Actual	Budget	2016 Actual
<b>OPERATING REVENUES</b>						
Metered sales of water	\$ 7,350,072	\$ 7,835,114	\$ 6,920,585	\$ 33,358,740	\$ 34,913,840	\$ 32,226,705
Infrastructure charge	1,210,019	1,205,282	1,202,514	6,000,087	6,010,032	5,963,064
Other operating revenues	400,788	283,000	303,888	2,414,486	1,408,000	1,469,220
Total operating revenues	9,060,479	9,103,393	8,426,987	41,833,314	42,340,872	39,658,989
Less: Bad debt expense	(25,701)	(36,414)	(19,504)	(78,169)	(169,384)	(141,839)
Total operating revenues, net	9,034,778	9,066,979	8,407,482	41,755,145	42,171,508	39,517,351
<b>OPERATING EXPENSES</b>						
Operating expense	4,521,404	4,877,038	4,055,725	21,304,525	22,602,400	20,416,517
Maintenance expense	1,018,045	1,809,873	1,435,720	8,897,353	9,284,011	7,501,877
Depreciation	1,210,450	1,233,918	1,109,550	5,932,539	6,102,010	5,503,433
Other Non-Operating Expense (Income)	-	-	-	78,438	-	80,806
Statutory payments & fuel taxes	102,304	114,400	100,873	523,347	548,600	517,889
Interest expense revenue bonds	633,888	633,889	653,826	3,170,849	3,170,850	3,270,202
Interest expense NDEQ Loan	11,061	11,061	11,713	55,305	55,305	58,504
Interest expense gas loans & other	-	-	-	-	-	-
Bond expense	-	-	1,000	-	-	1,000
Interest charged to construction (cr.)	(74,014)	(107,000)	(133,870)	(474,615)	(458,000)	(644,250)
Total revenue deductions	8,021,236	8,373,178	7,234,748	39,487,742	41,303,182	39,705,920
Net revenues	1,022,542	693,803	1,172,734	2,287,406	888,326	2,811,423
Interest income	1,831	-	8,768	24,773	-	23,220
<b>FUNDS PROVIDED</b>						
Net income (loss)	1,024,173	693,803	1,170,503	2,292,179	868,328	2,834,651
Depreciation and amortization charges	1,286,730	1,323,338	1,178,009	6,331,984	6,549,116	5,905,031
Net pension liability	-	-	-	-	-	-
OPEB	525,160	525,160	523,826	2,825,800	2,825,801	2,800,412
CIR Retro Pay - Accrued	-	-	-	-	-	-
Loan from NDEQ for Contact Basin	-	-	-	-	-	-
Loan from gas	-	-	-	-	-	-
Long term loan - 25 yr	-	-	-	-	-	-
Contribution in aid of construction - grant	-	-	-	-	-	-
Contribution in aid of construction - capital facilities	554,183	180,289	1,074,404	1,891,555	2,067,068	3,565,903
Bond Series 2015 Project Fund	410,000	302,200	343,202	1,898,958	1,376,600	1,376,577
Total funds provided	3,809,336	3,024,700	5,099,033	14,840,475	13,468,911	16,202,864
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	1,880,283	3,256,006	2,818,061	7,963,329	10,748,844	9,954,201
Plant additions and replacements-Cast Iron	1,010,221	1,052,094	1,227,242	5,153,228	5,260,371	4,603,816
CIR Retro Pay - Payment	-	-	-	-	-	-
OPEB - Begin Pre-funding	173,554	160,697	90,909	785,125	633,334	363,836
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - debt refund	-	-	-	-	-	-
NDEQ Loan-Contact Basin	-	-	-	-	-	-
NDEQ Loan-Bennington	-	-	-	-	-	-
Bond Retirement	-	-	-	-	-	-
Bond Cost - 2015	-	-	-	-	-	-
Bond Reserve Fund - 2015	-	-	-	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(63,108)	(63,108)	(67,071)	(486,960)	(486,960)	(480,417)
Bond Interest - 2012-Payment	-	-	-	-	-	-
Bond Interest - 2015-Expense accrual (non cash)	(540,778)	(540,778)	(558,757)	(2,703,890)	(2,703,890)	(2,783,785)
Bond Interest - 2015-Payment	-	-	-	-	-	-
NDEQ Interest - Expense accrual (non cash)	(11,061)	(11,061)	(11,713)	(55,305)	(55,305)	(58,504)
NDEQ Interest - Payment	-	-	-	-	-	-
Gas loan retirement	-	-	-	-	-	-
Total funds expended	2,419,110	3,831,820	3,470,691	10,665,526	13,625,394	11,592,947
CHANGE IN UNBILLED REVENUE	(288,804)	(252,373)	(130,039)	(774,031)	190,221	(709,078)
CHANGE IN CONSTRUCTION FUND	(13)	-	(3)	(34)	-	(13)
OTHER CHANGES IN FUNDS NET	(48,382)	-	(45,392)	(438,222)	-	213,252
NET INCREASE (DECREASE IN FUNDS)	1,075,026	(1,059,403)	1,452,909	2,982,061	51,738	4,204,078
FUNDS POSITION - BEGINNING OF PERIOD				\$ 64,725,809	\$ 64,725,800	\$ 62,505,900
<b>FUNDS POSITION - END OF PERIOD</b>						
Cash and temp. investments				44,373,318		28,818,317
Bond Sinking Fund				11,851,808		12,762,976
Bond Series 2012 Project Fund				-		-
Bond Series 2015 Project Fund				18,371,852		27,091,183
Accounts receivable				18,973,206		21,864,689
Interdepartmental balances				3,468,848		4,835,102
Interest receivable				-		-
Accounts payable				(24,054,316)		(25,625,180)
Pioneer Approach Main deposits				(1,440,001)		(1,164,378)
Level Payment Plan Credit				(997,419)		(399,485)
Self-insurance reserve				(849,833)		(1,273,163)
<b>Total</b>				<b>\$ 87,888,471</b>	<b>\$ 64,777,547</b>	<b>\$ 66,710,081</b>
<b>STATISTICAL DATA</b>						
Thousands of gallons sold	2,260,367	2,541,271	2,134,828	6,158,063	10,083,304	9,193,479
Number of customers	212,586	212,261	210,048			
Total active payroll	\$ 5,664,922	\$ 5,870,281	\$ 5,387,910	\$ 28,822,250	\$ 27,327,484	\$ 26,115,205
Number of employees	803	889	883			

METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF MAY 31, 2017 AND APRIL 30, 2017

G-1  
MAY 2017  
Page 1

ASSETS	May 31	April 30	January 1	Increase (Decrease)	
	2017	2017	2017	One Month	Five Months
<b>UTILITY PLANT - At Cost</b>					
Plant in service	\$ 573,646,029	\$ 570,440,287	\$ 568,791,785	\$ 3,205,742	\$ 4,854,244
Less - Accumulated depreciation	186,691,035	185,285,464	181,790,353	1,405,571	4,900,682
Net utility plant in service	<u>386,954,994</u>	<u>385,154,822</u>	<u>387,001,432</u>	<u>1,800,171</u>	<u>(46,438)</u>
Construction in progress	16,354,870	15,970,850	10,279,727	384,020	6,075,143
Construction materials - at average cost	2,813,252	2,874,487	3,137,816	(61,235)	(324,564)
Net utility plant	<u>406,123,116</u>	<u>404,000,160</u>	<u>400,418,975</u>	<u>2,122,956</u>	<u>5,704,141</u>
<b>NONCURRENT ASSETS</b>					
Long term receivable - Water Dept. loan	-	-	-	-	-
Cash-CPEP2 Settlement Fund-Restricted	-	-	( )	-	-
Early Retiree Drug Subsidy - Restricted Fund	-	-	-	-	-
Other Non-Current Assets	1,878,782	1,204,258	1,085,204	674,524	793,578
Total noncurrent assets	<u>1,878,782</u>	<u>1,204,258</u>	<u>1,085,204</u>	<u>674,524</u>	<u>793,578</u>
<b>CURRENT ASSETS</b>					
Cash in treasurer's accounts	100,618,795	95,933,996	98,159,026	4,684,798	2,459,769
Working funds	1,714,839	1,452,975	3,831,869	261,863	(2,117,031)
Accounts receivable - utility service	15,487,940	17,257,658	16,974,818	(1,769,718)	(1,486,878)
Accounts receivable - other	243,656	350,197	612,249	(106,541)	(368,594)
Allowance for doubtful accounts	(5,427,737)	(5,407,879)	(5,318,391)	(19,858)	(109,346)
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Accrued unbilled revenues	4,457,732	2,397,474	12,333,772	2,060,258	(7,876,040)
Natural gas in storage	2,659,173	2,676,121	2,911,985	(16,948)	(252,812)
Natural gas in pipeline storage	267,733	316,856	5,889,766	(49,122)	(5,622,032)
Propane in storage	4,892,734	4,892,734	4,910,069	-	(17,335)
Materials and supplies - at average cost	3,210,753	3,267,301	3,116,913	(56,548)	93,840
Prepayments	379,196	480,667	712,154	(101,470)	(332,958)
Total current assets	<u>128,504,814</u>	<u>123,618,099</u>	<u>144,134,231</u>	<u>4,886,715</u>	<u>(15,629,417)</u>
Deferred Outflows - Pension	8,081,865	8,081,865	8,081,865	-	-
<b>Total Assets</b>	<u>\$ 544,588,577</u>	<u>\$ 536,904,382</u>	<u>\$ 553,720,275</u>	<u>\$ 7,684,195</u>	<u>\$ (9,131,698)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF MAY 31, 2017 AND APRIL 30, 2017**

G-1  
MAY 2017  
Page 2

LIABILITIES AND NET WORTH	May 31	April 30	January 1	Increase (Decrease)	
	2017	2017	2017	One Month	Five Months
<b>NONCURRENT LIABILITIES</b>					
Long Term Remediation payable	\$ -	\$ -	\$ -	\$ -	\$ -
Long-Term Debt - CNG Loan	622,072	641,512	718,822	(19,441)	(96,750)
Unearned Gas Purchase Discount	3,033,250	3,129,750	4,325,000	(96,500)	(1,291,750)
Net pension liability	34,739,538	34,739,538	34,739,538	-	-
Other Post Employee Benefits	65,760,666	65,613,229	64,965,635	147,437	795,031
Total noncurrent liabilities	<u>104,155,525</u>	<u>104,124,029</u>	<u>104,748,995</u>	<u>31,496</u>	<u>(593,469)</u>
<b>CURRENT LIABILITIES</b>					
Accounts payable	12,149,198	12,307,295	28,951,550	(158,098)	(16,802,353)
Remediation payable	-	52,929	52,929	(52,929)	(52,929)
Interdepartmental Payable to Water Dept	3,468,948	63,659	273,681	3,405,289	3,195,267
Loan Payable to Water Department	-	-	-	-	-
Current maturities of CNG loan	230,387	229,905	227,981	482	2,406
Unearned Gas Purchase Discount	2,500,000	2,500,000	2,500,000	-	-
Customer deposits	11,218,176	11,167,526	11,082,780	50,650	135,395
Customer credit balances	4,603,299	4,667,561	17,222,455	(64,262)	(12,619,156)
Statutory payments to municipalities	611,075	359,525	865,525	251,550	(254,450)
Accrued vacation payable	3,811,372	3,811,372	3,811,372	-	-
Total current liabilities	<u>38,592,455</u>	<u>35,159,772</u>	<u>64,988,274</u>	<u>3,432,683</u>	<u>(26,395,819)</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	<u>428,861</u>	<u>399,996</u>	<u>416,655</u>	<u>28,865</u>	<u>12,206</u>
<b>SELF - INSURED RISKS</b>	<u>1,155,955</u>	<u>1,130,137</u>	<u>1,138,020</u>	<u>25,818</u>	<u>17,935</u>
<b>OTHER LIABILITIES</b>	<u>2,473,564</u>	<u>2,464,651</u>	<u>2,011,363</u>	<u>8,913</u>	<u>462,201</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	41,392,029	41,428,001	41,682,357	(35,973)	(290,328)
Deferred Inflows - Pension	1,576,800	1,576,800	1,576,800	-	-
Total Deferred Inflows	<u>42,968,829</u>	<u>43,004,801</u>	<u>43,259,157</u>	<u>(35,973)</u>	<u>(290,328)</u>
<b>NET POSITION - ACCUMULATED REINVESTED EARNINGS</b>	<u>354,813,389</u>	<u>350,620,996</u>	<u>337,157,812</u>	<u>4,192,393</u>	<u>17,655,577</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 544,588,577</u>	<u>\$ 536,904,382</u>	<u>\$ 553,720,275</u>	<u>\$ 7,684,195</u>	<u>\$ (9,131,698)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND FIVE MONTHS ENDING MAY 31, 2017 AND 2016**

G-2  
MAY 2017

	May 2017		May 2016	Five Months 2017		Five Months 2016
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 12,997,608	\$ 9,030,609	\$ 7,165,593	\$ 99,242,866	\$ 105,547,744	\$ 81,004,336
(Over)/under gas recovery	(10,707)	-	266,604	(462,259)	-	1,189,615
Infrastructure charge	1,084,880	1,079,534	1,133,001	5,441,249	5,393,470	5,430,621
Other operating revenues	510,574	362,000	364,260	2,086,944	1,883,000	1,872,253
Total operating revenues	14,582,355	10,472,143	8,929,459	106,308,801	112,824,214	89,496,826
Less: Bad debt expense	(18,448)	(41,889)	(32,133)	(102,896)	(451,297)	(191,893)
Total operating revenues, net	14,563,907	10,430,254	8,897,325	106,205,905	112,372,917	89,304,933
Less: Natural gas purchased for resale	4,054,478	4,314,746	2,866,958	58,904,772	65,848,640	47,462,874
Gas purchase discount earned - CPEP	(96,500)	(96,500)	(96,555)	(1,291,750)	(1,291,750)	(1,304,525)
Operating revenue, net of gas cost	10,605,928	6,212,008	6,126,923	48,592,883	47,816,027	43,146,584
<b>REVENUE DEDUCTIONS</b>						
Operating expense	3,366,587	3,649,914	3,205,405	16,381,312	17,751,959	16,056,753
Maintenance expense	1,499,990	1,464,883	1,190,179	6,325,542	6,831,734	6,436,493
Other Non-operating expense (income)	-	-	(100)	81,050	-	30,680
Depreciation	1,278,434	1,272,718	1,108,734	6,146,158	6,274,418	5,528,129
Statutory payments & fuel taxes	262,901	227,452	153,788	1,972,308	2,275,369	1,591,947
Interest expense	5,713	6,058	6,674	31,060	30,258	34,280
Total revenue deductions	6,413,624	6,621,025	5,664,681	30,937,429	33,163,738	29,678,282
Net revenues	4,192,304	(409,017)	462,242	17,655,454	14,652,289	13,468,301
<b>OTHER INCOME - Interest</b>	89	-	7	123	-	(6,514)
<b>FUNDS PROVIDED</b>						
Net income (loss)	4,192,393	(409,017)	462,249	17,655,577	14,652,289	13,461,787
Depreciation and amortization charges	1,823,584	1,761,971	1,565,934	8,893,575	8,720,686	7,780,799
Net Pension Obligation	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
OPEB	568,924	568,924	567,479	2,844,620	2,844,619	2,826,001
Contribution in aid of construction - mains	70,910	-	27,046	101,366	-	212,737
Contribution in aid of construction - grants	-	-	-	-	-	-
Loan payback from water	-	-	-	-	-	-
Loan - long term CNG	-	-	-	-	-	-
Line of credit funds	-	-	-	-	-	-
Total funds provided	6,655,811	1,921,878	2,622,708	29,495,138	26,217,594	24,281,324
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	1,960,252	2,126,708	2,424,239	7,349,251	10,578,807	9,713,240
Plant additions and replacements - Cast Iron	1,908,407	1,673,238	1,003,113	6,848,458	6,885,515	4,630,967
OPEB - Begin Pre-funding	421,487	416,667	363,636	2,049,589	2,083,334	1,454,544
Deferred outflows - pension	-	-	-	-	-	( )
Natural gas inventory increase (decrease)	(66,070)	425,000	336,842	(5,892,179)	(4,578,000)	(6,823,870)
Loan Retirement long-term CNG	18,959	18,962	18,495	94,345	94,350	91,930
Loan to water	-	-	-	-	-	-
Reductions in Line of credit funds	-	-	-	-	-	-
Total funds expended	4,243,035	4,660,575	4,146,324	10,449,463	15,064,006	9,066,811
<b>CHANGE IN UNBILLED REVENUE</b>	(2,060,258)	2,813,406	1,098,812	7,876,040	12,872,748	8,606,700
<b>OTHER CHANGES IN FUNDS - NET</b>	(653,451)	(96,500)	(2,742,246)	(1,794,912)	(1,291,750)	(4,443,382)
<b>NET INCREASE (DECREASE) IN FUNDS</b>	(300,934)	\$ (21,791)	(3,167,051)	25,126,803	22,734,586	19,377,831
<b>FUNDS POSITION - BEGINNING OF PERIOD</b>				\$ 54,060,382	\$ 54,060,382	\$ 57,191,232
<b>FUNDS POSITION - END OF PERIOD</b>						
Cash and temp. Investments				\$ 102,333,633		\$ 112,257,424
Accounts receivable				10,060,203		7,301,657
Interdepartmental balances				(3,468,948)		(4,635,102)
Loan Payable to Water Department				-		-
Accounts payable				(12,760,273)		(15,843,176)
CPEP #2 Settlement Fund				-		-
Customer deposits				(11,218,176)		(10,656,160)
Level Payment Plan Credit				(4,603,299)		(10,749,575)
Self-insurance reserve				(1,155,955)		(1,106,005)
Total				\$ 79,187,185	\$ 76,794,968	\$ 76,569,063
<b>STATISTICAL DATA</b>						
Gas Systems Sendout	1,296,438	1,215,190	1,176,464	15,301,198	17,523,471	15,536,012
Heating degree days	130	143	136	2,988	3,568	3,100
Number of customers	227,210	227,402	224,826	-	-	-
Total active payroll	\$ 5,684,922	\$ 5,870,281	\$ 5,387,910	\$ 26,822,259	\$ 27,327,484	\$ 26,115,205
Number of employees	863	889	883	-	-	-

( ) denotes red figure

G-2