

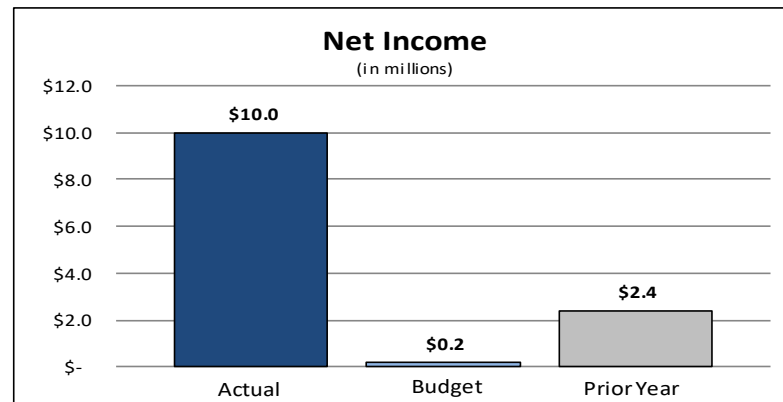
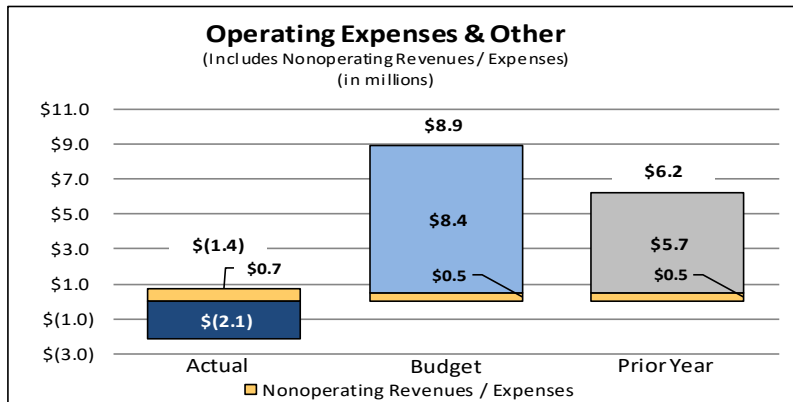
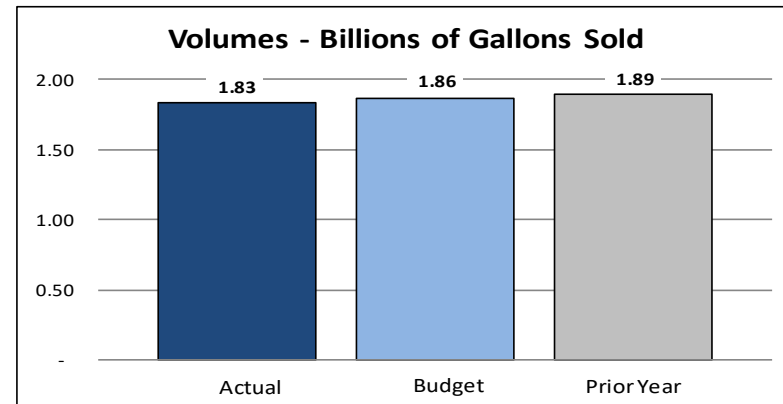
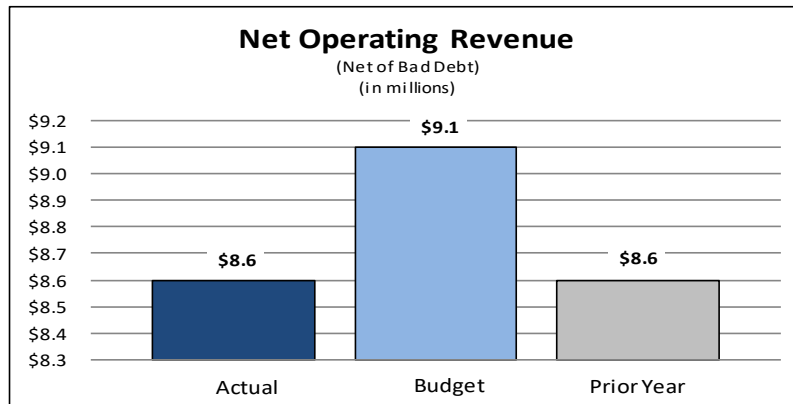
# Report on Income & Finance

December 2020



# Water Operations

## Current Month – December 2020



# Water Operations - Executive Summary

December 2020

## Revenue:

- December Water sales revenues of \$8.6 million were unfavorable to budget by \$0.5 million, or 5.5%, as follows:
  - Decreased metered sales of water due to volumes that were down 1.7% vs. budget
- December Water sales revenues of \$8.6 million were essentially flat to prior year, as follows:
  - Decreased metered sales of water due to volumes that were down 3.3% vs. prior year offset by the impact of the January 1, 2020 rate increase

Millions

\$ (0.5)

\$ -

## Volumes:

- Water volumes were unfavorable to budget by 1.7% and unfavorable to prior year by 3.3%

## Operating Expenses & Other:

- December operating and other expenses of (\$1.4) million were favorable to budget by \$10.3 million, or 115.8%, as follows:
  - Decreased Administrative & General expense due to the "true-up" associated with expenses over "cleared/applied" vs. budget; various expenses (i.e. pension, health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December; Significant contributors to the expense decrease include:
    - Decreased pension expense primarily due to positive performance of the pension trust investments \$ 6.9
    - Decreased OPEB expense primarily due to positive performance of the OPEB trust investments \$ 6.2
    - Increased Public Liability expense due primarily to water main breaks (538 main breaks in 2020) \$ (0.5)
    - All other, net \$ (0.4)
  - Insurance proceeds for reimbursement of repairs at Platte South related to the 2019 flood (serves to offset flood repair expenses incurred primarily in prior months) \$ 0.7
  - Increased Purification Maintenance expense primarily due to flood repair expense at Platte South and Florence (much of the flood repairs will ultimately be recovered via our third-party insurance coverage) \$ (0.3)
  - Increased WIR Water service reconnects/service replacements due to timing of various water main projects \$ (0.5)
  - Increased Distribution Maintenance expense driven by increased paving cuts (primarily timing) \$ (1.7)
  - All other, net \$ (0.1)

\$ 12.2

\$ 0.7

\$ (0.3)

\$ (0.5)

\$ (1.7)

\$ (0.1)



# Water Operations - Executive Summary

December 2020

## **Operating Expenses & Other (continued):**

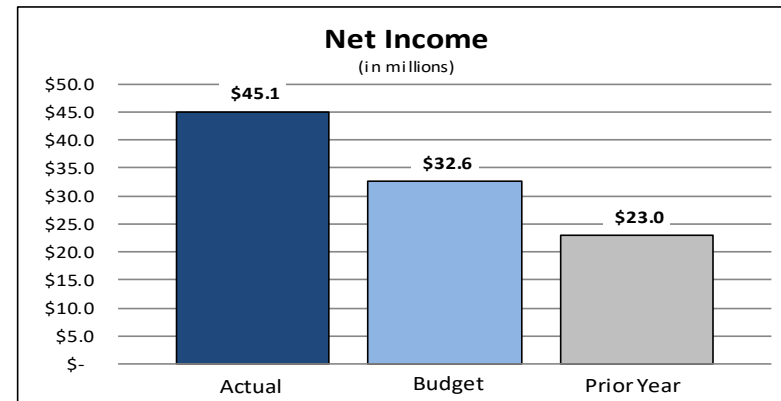
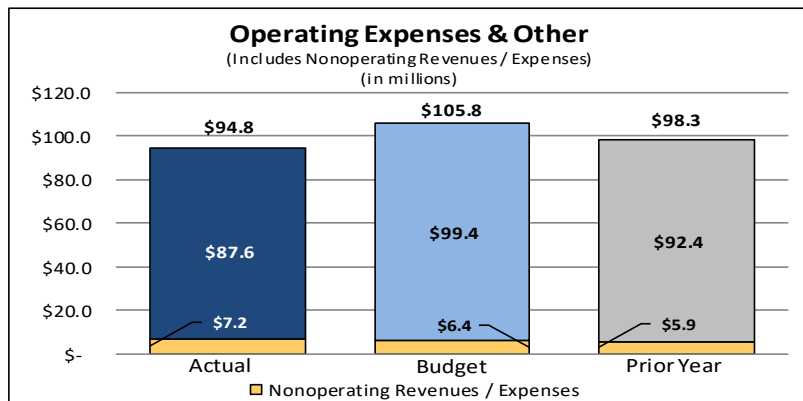
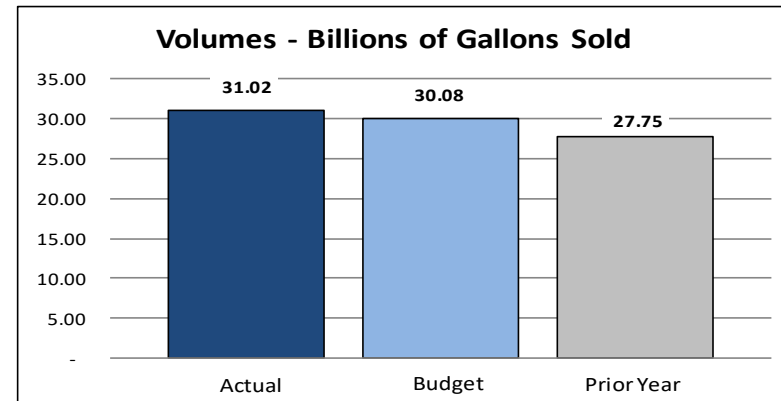
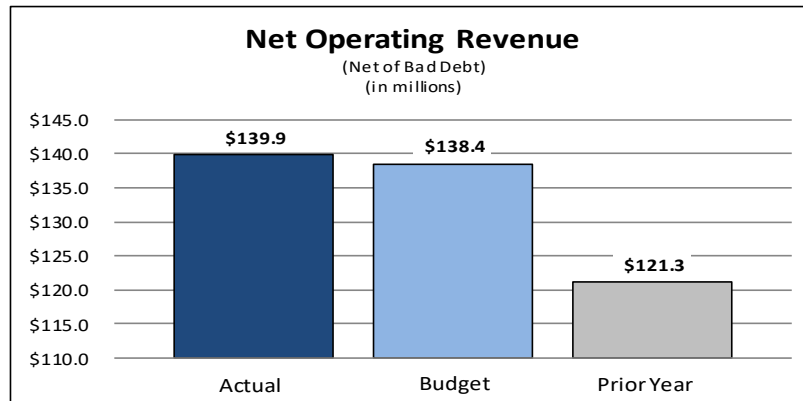
- December operating and other expenses of (\$1.4) million were favorable to prior year by \$7.6 million, or 122.6%, as follows:
  - Decreased Administrative & General expense due to the "true-up" in December 2020 associated with expenses over "cleared/applied" partially offset by the "true-up" in December 2019 associated with expenses over "cleared/applied"; various expenses (i.e. pension, health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December \$ 9.9
  - Increased Distribution Maintenance expense primarily due to an increase in paving cuts and a higher number of water main breaks (68 in December 2020 vs. 48 in December 2019) \$ (1.0)
  - Decreased insurance proceeds for reimbursement of repairs at the water treatment plants related to the 2019 flood (\$650k in December 2020 vs. \$891k in December 2019) \$ (0.2)
  - Decreased earnings on invested cash balances due primarily to lower investable cash balances and lower yields \$ (0.1)
  - Increased Purification Maintenance expense primarily due to flood repair expense at the water treatment plants (\$270k in December 2020 vs. \$130k in December 2019) \$ (0.1)
  - All other, net \$ (0.9)

## **Net Income:**

- December's net income of \$10.0 million was favorable to budget by \$9.8 million and favorable to prior year by \$7.6 million



# Water Operations Year-To-Date December 2020

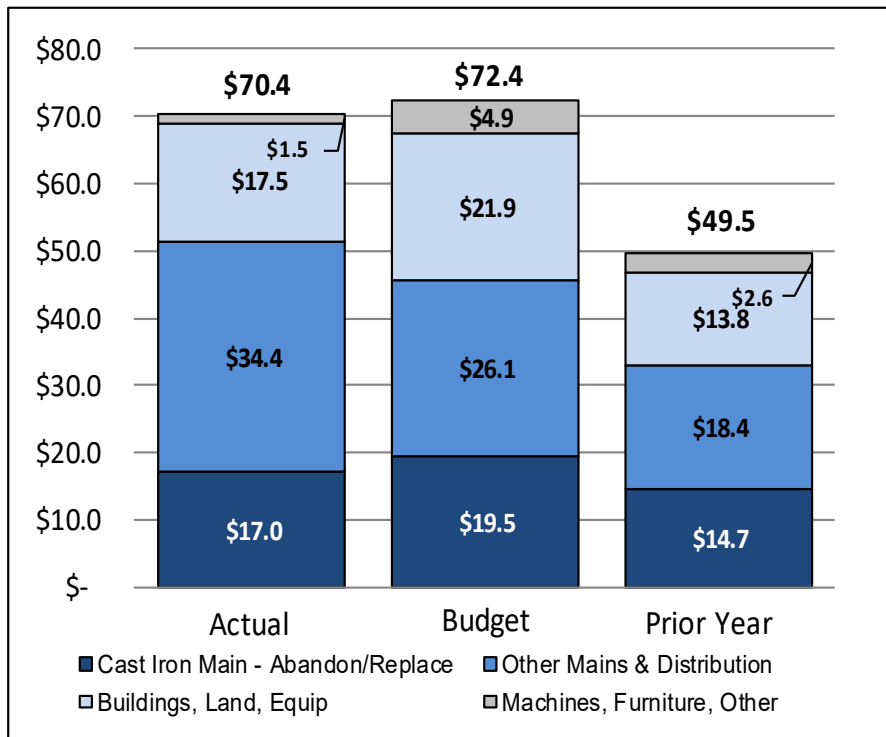


# Water Capital Expenditures

## Year-To-Date December 2020

(\$ in Millions)

The Water Department's December year-to-date capital expenditures of \$70.4 million were \$2.0 million less than budget, as follows:



	Millions Over (Under) Budget
Florence - Low Service Pump House - (ASMEI improvements - timing)	\$ 2.8
Florence - Site Piping - Design (timing)	\$ (2.0)
Florence - Chemical feed building (ASMEI improvements & feed system improvement - timing)	\$ (0.8)
Florence - Basins 1, 2 & 3 rehabilitation - Design & Construct (timing)	\$ (0.4)
Florence - CIP Review and Update	\$ (0.4)
Florence - Removal of a portion of Walnut Hill reservoir pump station (deferred due to COVID-19)	\$ (0.2)
Platte South - Replace Valves & Operators (deferred due to COVID-19)	\$ (0.8)
Platte South - Comprehensive Engineering Report (deferred-COVID)	\$ (0.6)
Platte South - Replace boiler (timing)	\$ (0.2)
Platte South - Install material storage area (deferred due to COVID-19)	\$ (0.2)
Platte South - Replace handrails around Upflow Basins (timing)	\$ (0.2)
Platte South - All other	\$ (0.4)
Platte West - Boiler burner improvements (deferred due to COVID-19)	\$ (0.3)
Platte West - Fencing improvements (deferred due to COVID-19)	\$ (0.2)
Buildings, Land & Equipment - West Dodge Pump Station Design and Construction (timing)	\$ (0.3)
Buildings, Land & Equipment - Various Pump Stations Design & Construct Variable Frequency Drives (timing)	\$ (0.3)
Buildings, Land & Equipment-All Other	\$ 0.1
Mains-Cast Iron (offset in operating expense-service reconnects)	\$ (2.5)
Mains - All other (pioneer mains \$6.9M; new subdivisions \$3.1M)	\$ 8.3
Construction Machines (timing)	\$ (1.4)
All other, net	\$ (2.0)
<b>Total</b>	<b>\$ (2.0)</b>

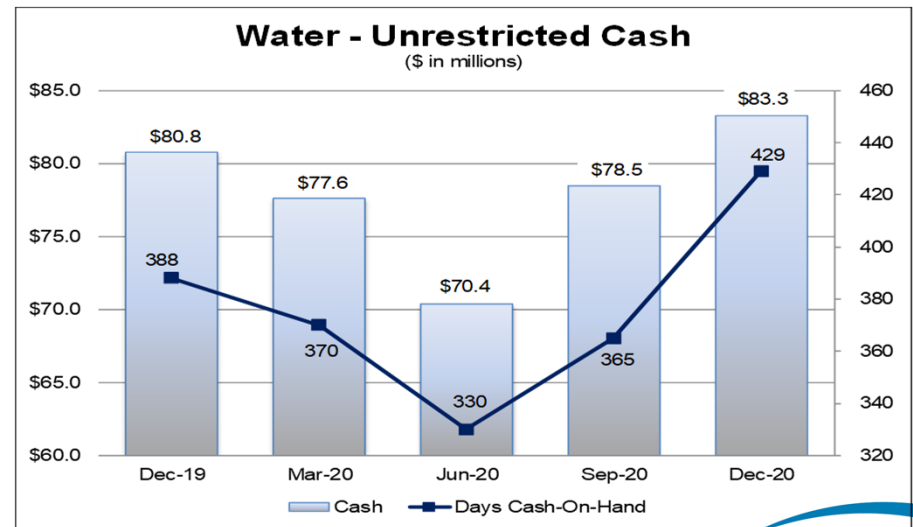
# Cash Position – Water Department

## December 31, 2020

- On December 31, 2020, the Water Department cash and restricted funds totaled \$97.3 million; unrestricted cash totaled \$83.3 million, as depicted below:

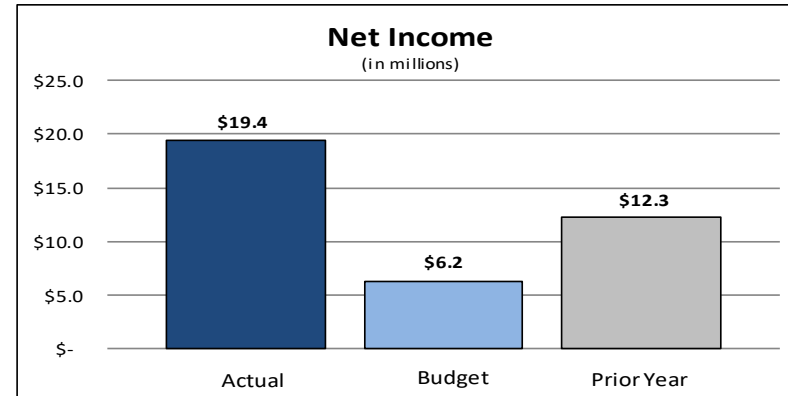
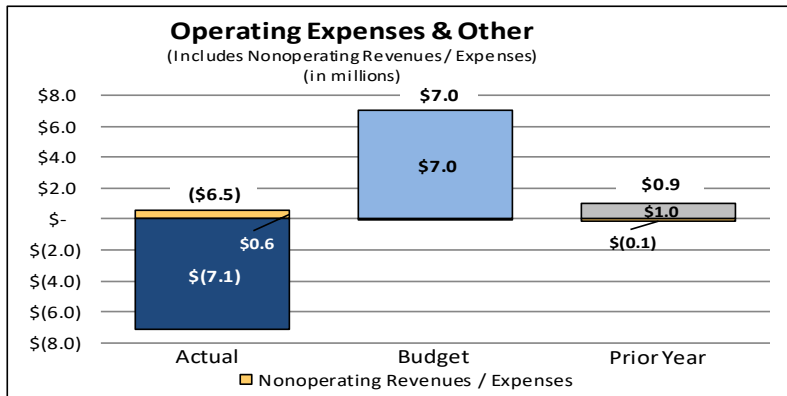
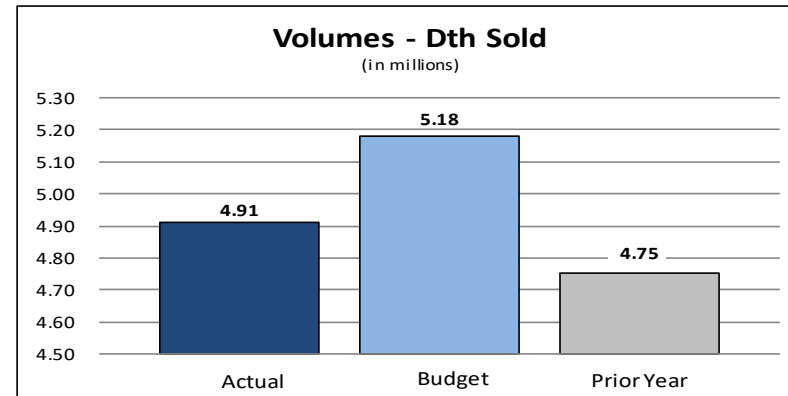
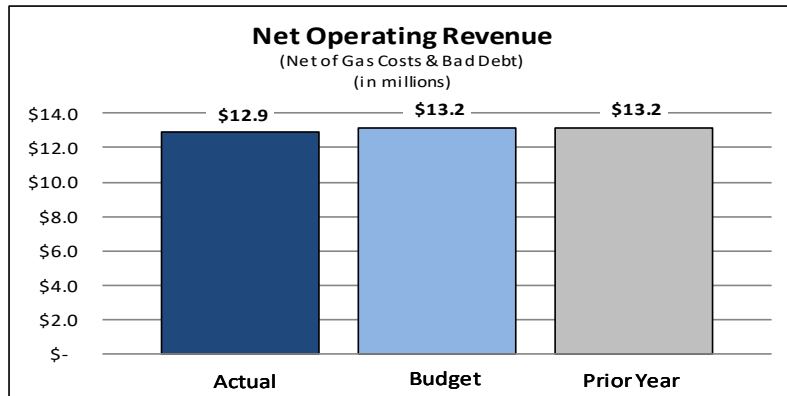
<b>Water Department - Total Cash</b> (\$ in millions)			
	12/31/2019	12/31/2020	Change
Cash Per Balance Sheet	\$ 107.5	\$ 97.3	\$ (10.2)
Less Restricted Cash:			
2018 Bond Project Fund (proceeds remaining)	\$ 21.7	\$ 8.9	\$ (12.8)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 1.8	\$ 1.9	\$ 0.1
Bond Reserve Fund - Deposit in Lieu of Insurance (2012 bonds)	\$ 3.0	\$ 3.0	\$ 0.0
Platte West Environmental Fund	\$ 0.2	\$ 0.2	\$ (0.0)
Subtotal Restricted Cash	\$ 26.7	\$ 14.0	\$ (12.7)
<b>Unrestricted Cash</b>	<b>\$ 80.8</b>	<b>\$ 83.3</b>	<b>\$ 2.5</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 3.2	\$ 7.8	\$ 4.6
Sewer Fees Collected but not Remitted	\$ 14.6	\$ 15.6	\$ 1.0
Customer Advances for Construction*	\$ 24.8	\$ 29.0	\$ 4.2
WIR Funds Collected but not Expended	\$ 31.2	\$ 34.5	\$ 3.3
Cash Reserves	\$ 7.0	\$ (3.7)	\$ (10.7)
Days Cash on Hand (Unrestricted Cash)	388	429	41
Cash Required to meet 180 Day Goal	\$ 37.5	\$ 35.0	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 43.3	\$ 48.3	

\* Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". At December 31, 2020, \$9.9 million has been expended from Cash Reserves for work-in-progress.



# Gas Operations

## Current Month – December 2020





# Gas Operations - Executive Summary

December 2020

## Revenue:

- December Gas net revenues of \$12.9 million were unfavorable to budget by \$0.3 million, or 2.4%, as follows:

Annual rebates from CPEP higher than budget (reducing the cost of gas)

\$ 1.3

Decreased net gas sales revenue due to volumes that were down 5.3% vs. budget

\$ (1.2)

All other non-volume related

\$ (0.4)

- December Gas net revenues of \$12.9 million were unfavorable to prior year by \$0.3 million, or 2.3%, as follows:

Annual rebates from CPEP in December 2020 lower than rebates recognized in December 2019

\$ (0.3)

Increased net gas sales revenue due to volumes that were up 3.3% vs. prior year

\$ 0.3

All other non-volume related

\$ (0.3)

## Volumes:

- Gas volumes were unfavorable to budget by 5.3% and favorable to prior year by 3.3%

## Operating Expenses & Other:

- December operating and other expenses of (\$6.5) million were \$13.5 million, or 193.8%, favorable to budget, as follows:

- Decreased Administrative & General expense due to the "true-up" associated with expenses over "cleared/applied" vs. budget; various expenses (i.e. pension, health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December; Significant contributors to the expense decrease include:

- Decreased pension expense primarily due to positive performance of the pension trust investments

\$ 8.1

- Decreased OPEB expense primarily due to positive performance of the OPEB trust investments

\$ 7.3

- Increased Public Liability expense

\$ (1.3)

- All other, net

\$ (0.1)

\$ 14.0

- Increased non-operating and other expenses due to the write-off of assets in December 2020 for assets taken out of service in 2020 that had a remaining "book value" (primarily furniture and equipment located in the Downtown building)

\$ (0.5)

Millions



# Gas Operations - Executive Summary

December 2020

## **Operating Expenses & Other (continued):**

- December operating and other expenses of (\$6.5) million were \$7.4 million, or 106.4%, favorable to prior year, as follows:
  - Decreased Administrative & General expense due to the "true-up" in December 2020 associated with expenses over "cleared/applied" partially offset by the "true-up" in December 2019 associated with expenses over "cleared/applied"; various expenses (i.e. pension, health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December \$ 8.6
  - Decreased earnings on invested cash balances due primarily to lower investable cash balances and lower yields \$ (0.2)
  - Increased non-operating and other expenses due to the write-off of assets in December 2020 for assets taken out of service in 2020 that had a remaining "book value" (primarily furniture and equipment located in the Downtown building) \$ (0.5)
  - All other, net \$ (0.5)

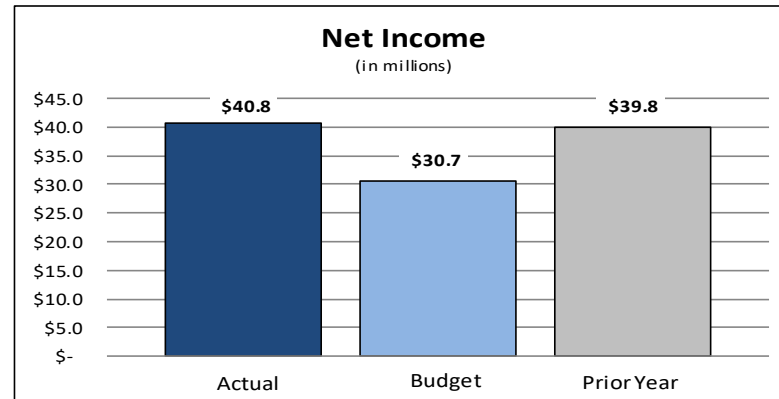
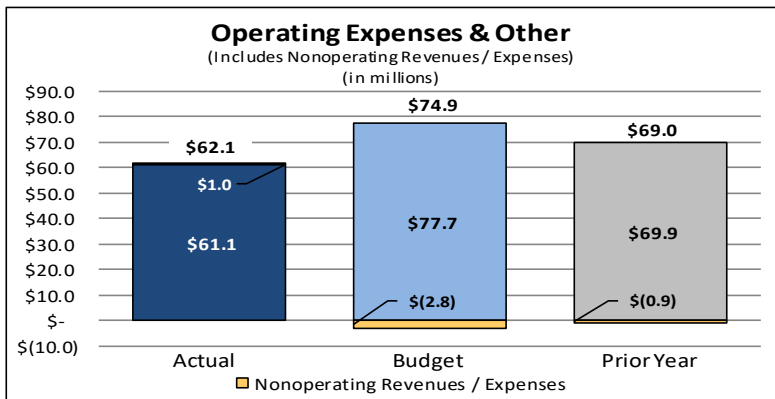
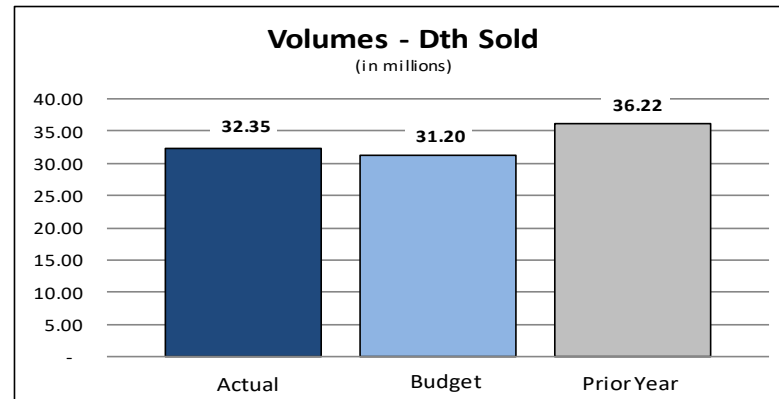
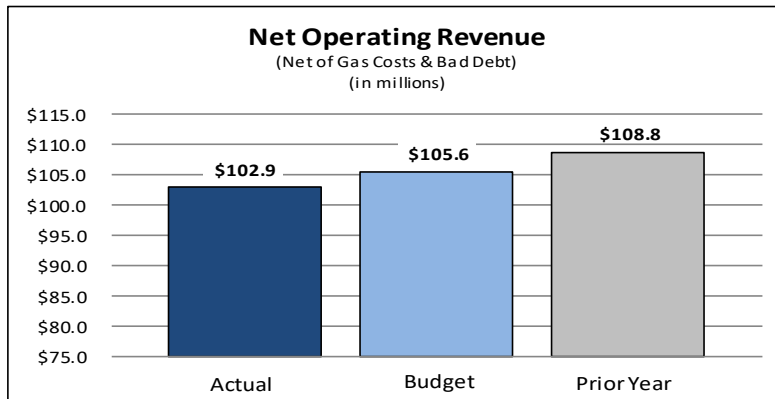
## **Net Income:**

- December's net income of \$19.4 million is \$13.2 million favorable to budget and \$7.1 million favorable to prior year



# Gas Operations

## Year-To-Date December 2020

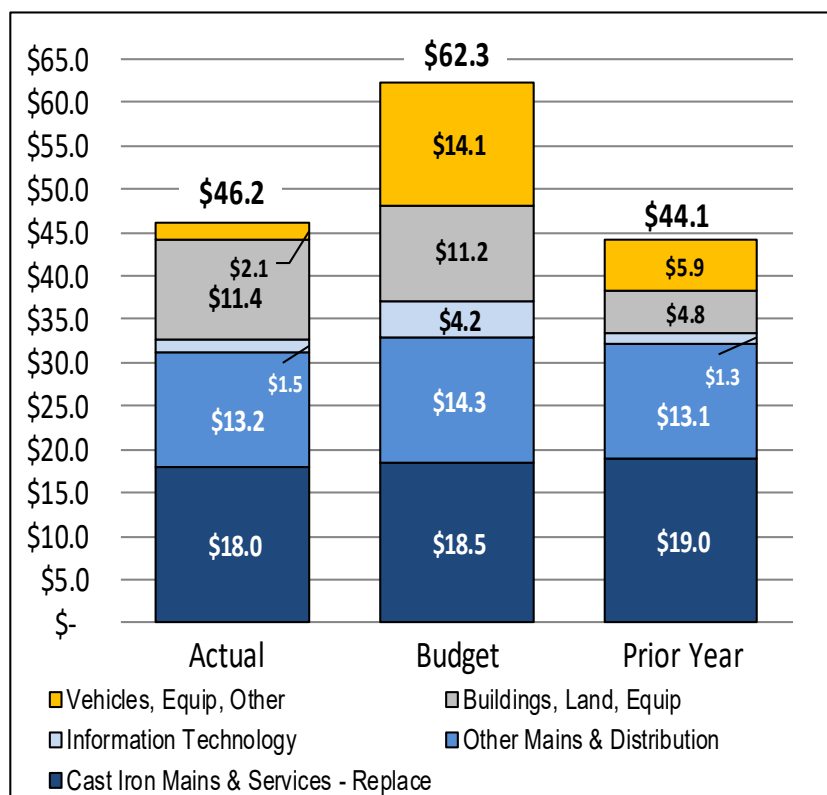


# Gas Capital Expenditures

## Year-To-Date December 2020

(\$ in Millions)

The Gas Department's December year-to-date capital expenditures of \$46.2 million were \$16.1 million less than budget, as follows:



	Millions Over (Under) Budget
Headquarters Project (primarily timing):	
Buildings, Land and Equipment	\$ 5.6
Information Technology - Hardware, Audio Visual, Network, & Server	\$ (1.7)
Furniture, Equipment & Other - New Headquarters Furniture	\$ (3.0)
Furniture, Equipment & Other - Security Equipment	\$ (1.5)
Furniture, Equipment & Other - Gas Backup Power	\$ (1.5)
Subtotal - Headquarters Project*	\$ (2.1)
Buildings, Land and Equipment - Roof Replacements (timing)	\$ (1.7)
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ (1.0)
Buildings, Land and Equipment - Perimeter fence replacement at Operating Center & LNG (timing)	\$ (0.7)
Buildings, Land and Equipment - LNG tank improvements (timing)	\$ (0.5)
Buildings, Land and Equipment - Propane cavern water pump replacement at 120th & Fort (timing)	\$ (0.5)
Buildings, Land and Equipment - All other	\$ (1.0)
Information Technology - SAP Information Lifecycle Mgmt (defer-COVID)	\$ (0.3)
Information Technology - SAP Invoice Redesign (defer due to COVID-19)	\$ (0.2)
Information Technology - All other	\$ (0.5)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (0.5)
Mains - Other Mains & Distribution	\$ (1.1)
Motor Vehicles (timing and deferrals due to COVID-19)	\$ (4.4)
Furniture, Equipment & Other - Emergency Communication System (timing)	\$ (0.4)
Furniture, Equipment & Other - Security Access Hardware (timing)	\$ (0.3)
All other, net	\$ (0.9)
<b>Total</b>	<b>\$ (16.1)</b>

\* Buildings, Land and Equipment for the Headquarters Project currently includes certain costs for Information Technology, Furniture and Security Equipment; Reclassifications will be made upon completion of the project

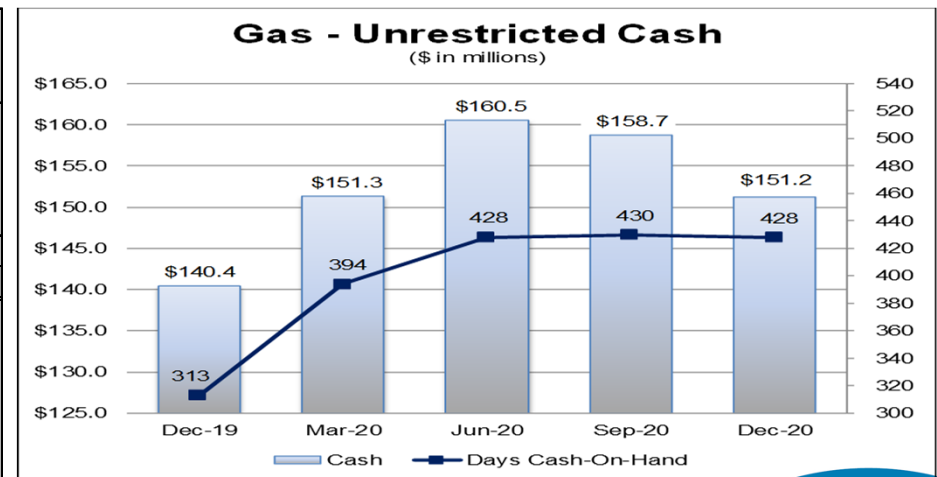
# Cash Position – Gas Department

## December 31, 2020

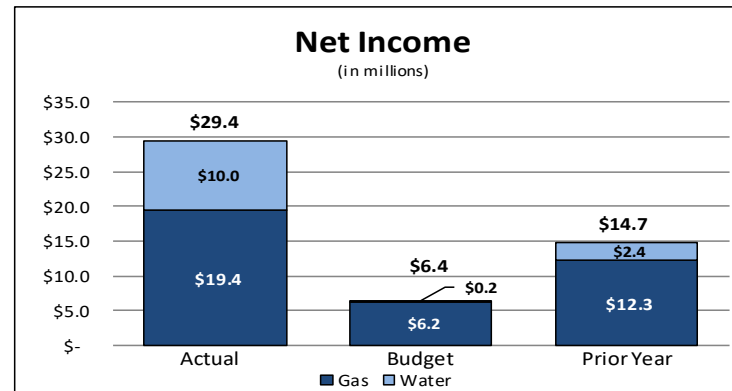
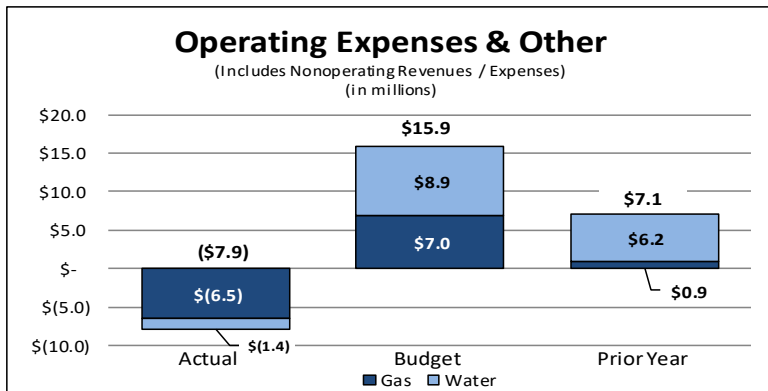
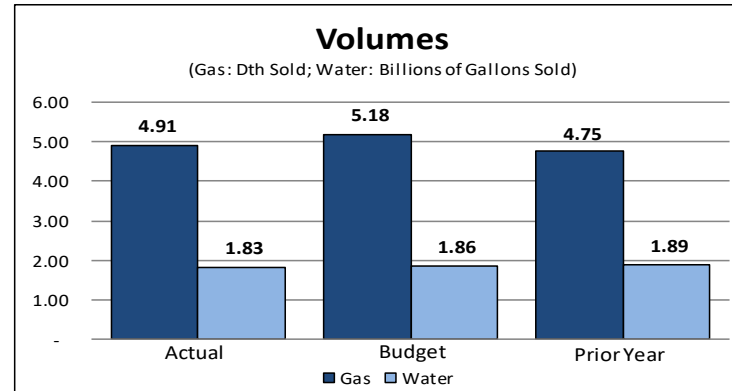
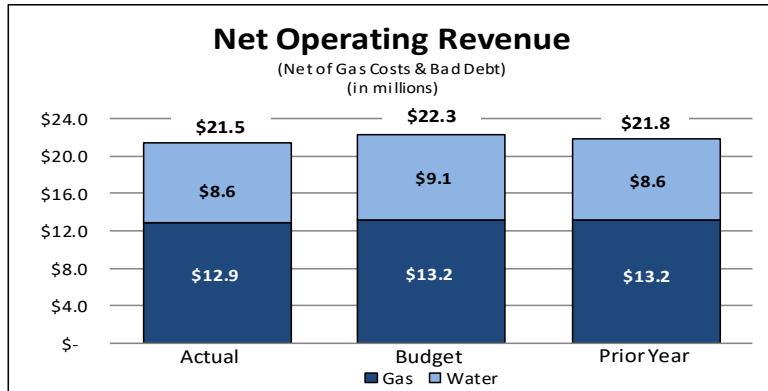
- On December 31, 2020, the Gas Department cash and restricted funds totaled \$151.4 million; unrestricted cash totaled \$151.2 million, as depicted below:

Gas Department - Total Cash (\$ Millions)			
	12/31/2019	12/31/2020	Change
Cash per Balance Sheet	\$ 140.6	\$ 151.4	\$ 10.8
Less Restricted Cash:			
Bond Sinking Fund-2018 (To pay interest & principal payments)	\$ 0.2	\$ 0.2	\$ 0.0
Subtotal Restricted Cash	\$ 0.2	\$ 0.2	\$ 0.0
<b>Unrestricted Cash</b>	<b>\$ 140.4</b>	<b>\$ 151.2</b>	<b>\$ 10.8</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 18.7	\$ 25.5	\$ 6.8
Customer Advances for Construction	\$ 0.8	\$ 1.2	\$ 0.4
GIR Funds Collected but not Expended	\$ 0.1	\$ -	\$ (0.1)
Cash Reserves	\$ 120.8	\$ 124.5 *	\$ 3.7
Days Cash on Hand (Unrestricted Cash)	313	428	115
Cash Required to meet 180 Day Goal	\$ 80.8	\$ 63.6	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 59.6	\$ 87.6	

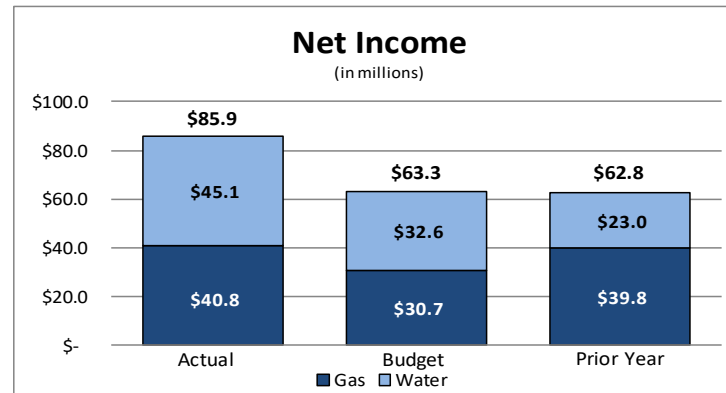
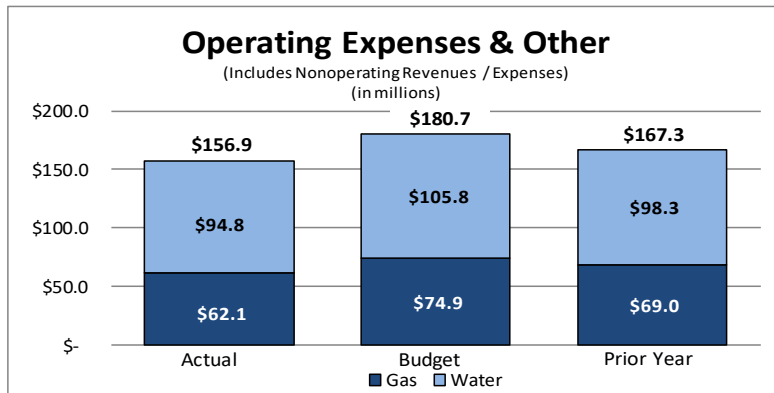
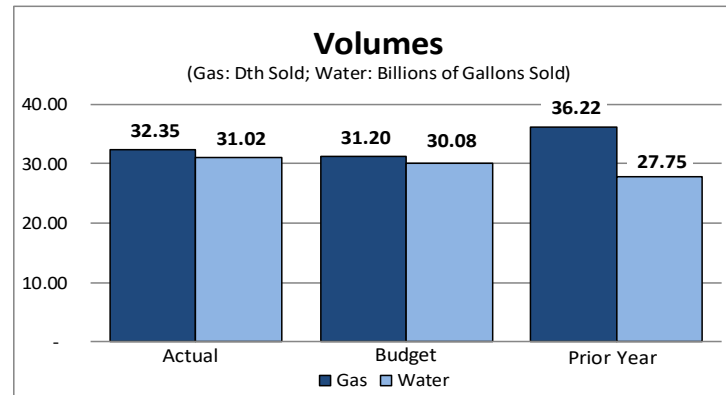
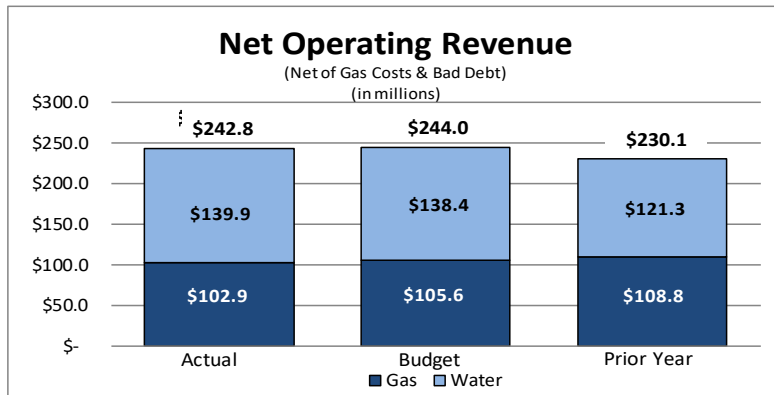
\*Note: Cash reserves were negatively impacted by \$11.7 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.



# Gas & Water Combined Current Month – December 2020

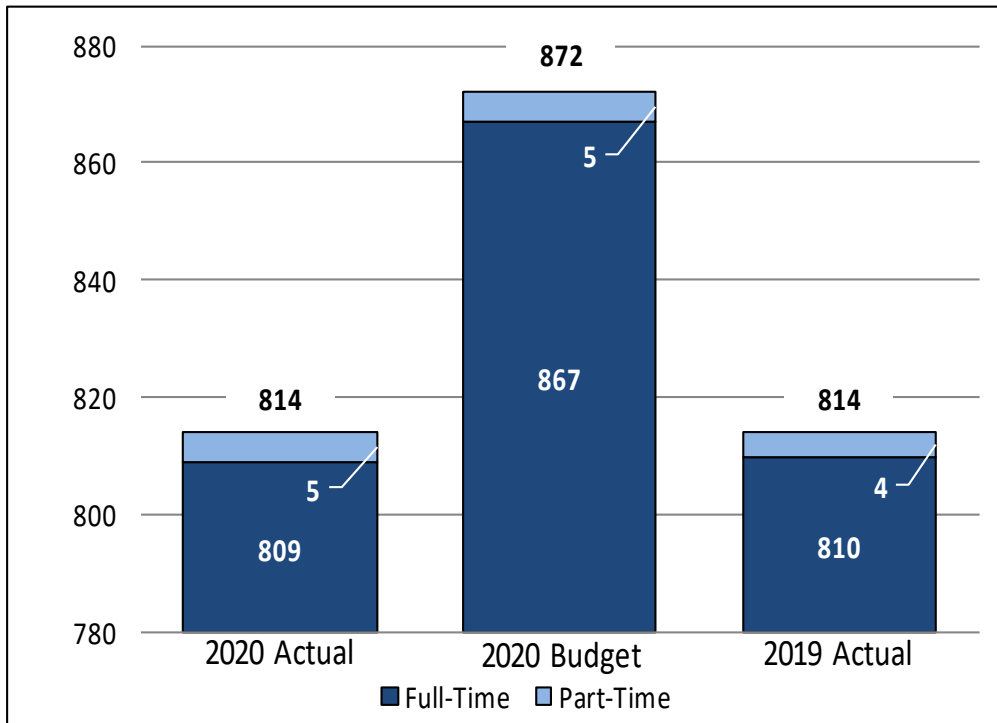


# Gas & Water Combined Year-To-Date December 2020



# Personnel

As of December 31, 2020  
(Gas & Water Combined)

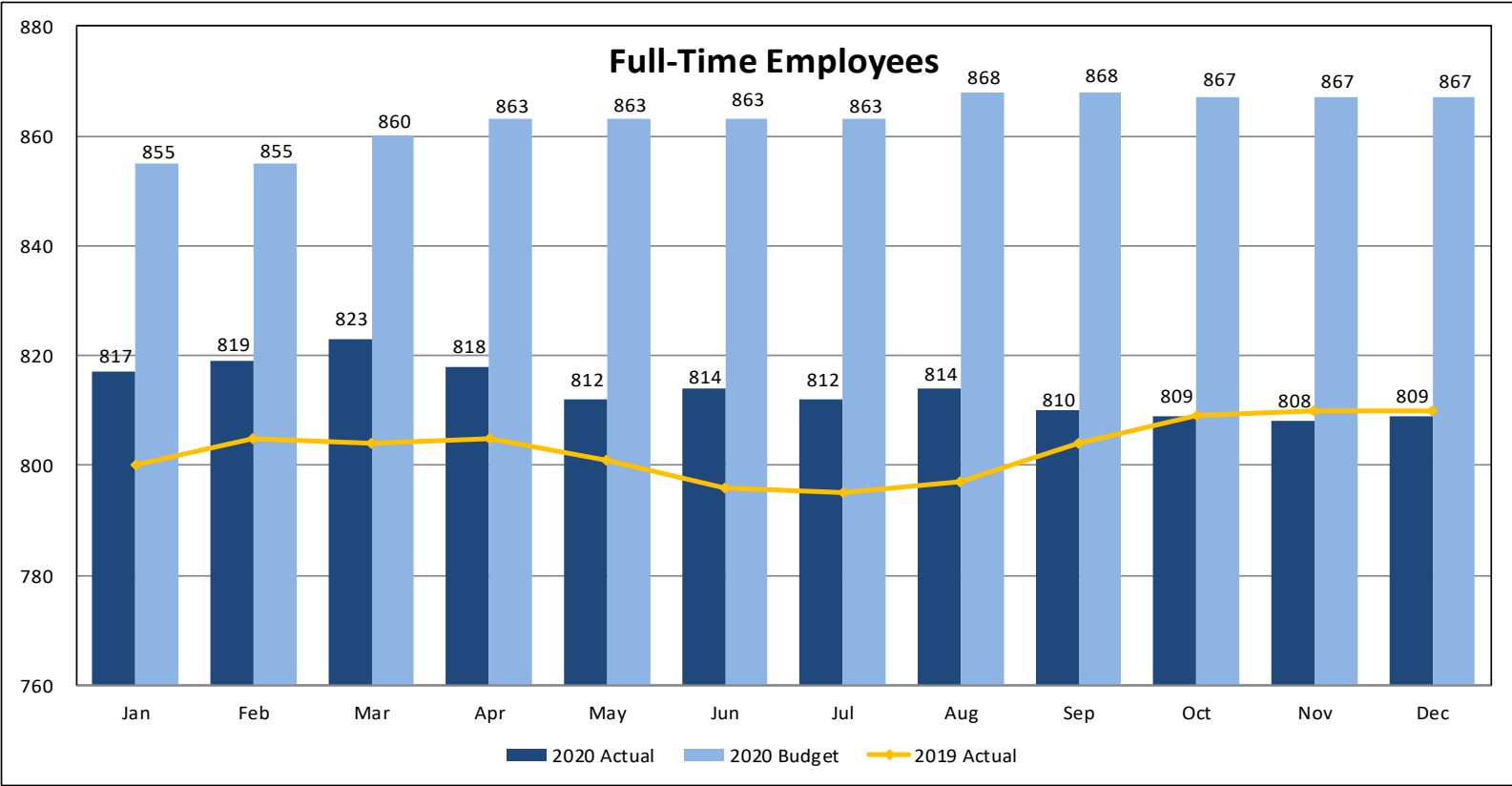


- The active payroll for December was \$6.0 million, compared with \$6.2 million in budget and \$5.6 million in prior year.
- At December 31st, there were 809 regular full-time employees, compared with 867 in budget and 810 at December 31, 2019.
- At December 31st, there were 5 regular part-time employees, compared with 5 in budget and 4 at December 31, 2019.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.



# Personnel Trend

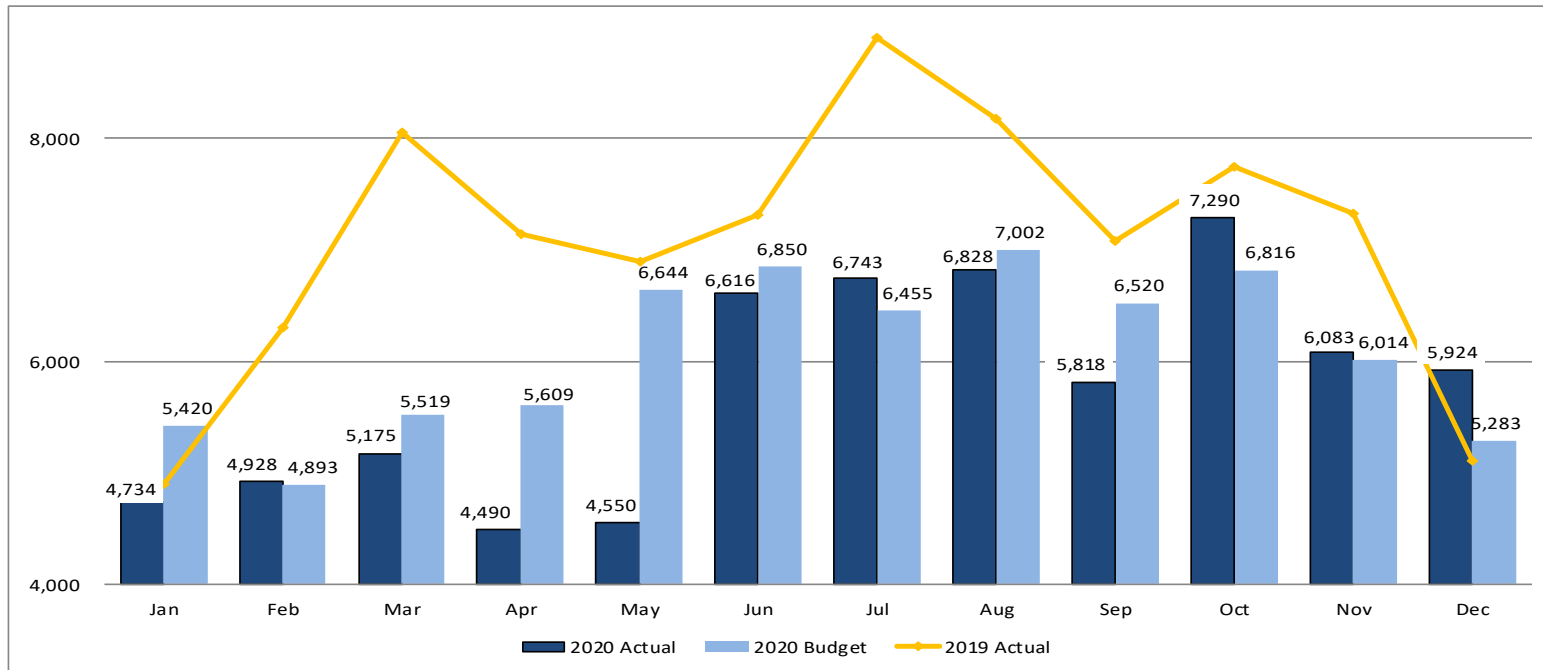
## Through December 2020 (Gas & Water Combined)



# Overtime Hours Trend

## Through December 2020

### (Gas & Water Combined)



	Month of December				Year-To-Date December				
	2020 Actual	2020 Budget	2019 Actual	Favorable/(Unfavorable) vs. Budget vs. 2019	2020 Actual	2020 Budget	2019 Actual	Favorable/(Unfavorable) vs. Budget vs. 2019	
Overtime Hours	5,923.5	5,283.0	5,103.0	(640.5) (820.5)	69,175.1	73,023.5	84,944.0	3,848.4 15,768.9	
Overtime Dollars \$	\$ 327,875	\$ 289,650	\$ 279,457	\$ (38,225) \$ (48,418)	\$ 3,887,363	\$ 4,012,542	\$ 4,603,885	\$ 125,179 \$ 716,522	

Note: Overtime hours and dollars exclude compensation for premium pay earned by employees on site at the water treatment plants during the quarantine period (Year-To-Date 2020: 12,470.5 hours and \$719,555).

# Overtime Hours Trend (continued)

## December 2020

### (Gas & Water Combined)

Overtime hours for the month totaled 5,923.5 as compared with 5,283.0 in budget and 5,103.0 in prior year. Overtime hours were 640.5 higher than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Field Services (1)	(351.0)
Water Distribution (2)	(192.5)
Safety, Security, Locating & Dispatch (3)	(152.0)
Gas Production (4)	110.0
Construction (5)	192.5
All other, net	(247.5)
	<u>(640.5)</u>

- (1) Increased overtime required to cover shifts due to reduced staffing as a result of vacation and COVID-19 pandemic leave
- (2) Increased overtime due to emergencies (main breaks), after hours shut-off's and maintenance
- (3) Increased overtime hours primarily in Locating due to a higher number of tickets and reduced staffing due to medical leaves and vacation
- (4) Decreased overtime primarily due to reduced hours required for vaporization, which did not occur due to favorable weather conditions
- (5) Decreased overtime primarily due to fewer hours required than anticipated (budget based on historical averages)



**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

	Current Month			Current Month				December Year to Date			December Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		December Year to Date			Variance Vs. Budget		Variance Vs. Prior Year	
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Water sales	\$ 7,164,764	\$ 7,620,654	\$ 7,150,126	(5.98)%	\$ (455,890)	.20 %	\$ 14,638	\$ 121,283,075	\$ 119,763,425	\$ 102,555,330	1.27 %	\$ 1,519,650	18.26 %	\$ 18,727,744
Infrastructure charge	1,155,749	1,238,156	1,212,367	(6.66)%	(82,407)	(4.67)%	(56,618)	14,847,245	14,848,804	14,798,599	(.01)%	(1,559)	.33 %	48,645
Other	302,682	265,693	276,591	13.92 %	36,989	9.43 %	26,092	3,819,213	3,824,337	3,907,032	(.13)%	(5,123)	(2.25)%	(87,819)
Total revenues	8,623,195	9,124,503	8,639,083	(5.49)%	(501,308)	(.18)%	(15,888)	139,949,533	138,436,566	121,260,962	1.09 %	1,512,967	15.41 %	18,688,571
Revenue Deductions														
Operating & Maintenance	(3,542,026)	6,857,355	4,365,648	(151.65)%	(10,399,381)	(181.13)%	(7,907,674)	70,698,570	80,484,712	75,833,635	(12.16)%	(9,786,142)	(6.77)%	(5,135,064)
Other	1,383,533	1,610,582	1,394,454	(14.10)%	(227,049)	(.78)%	(10,921)	16,964,840	18,922,092	16,516,859	(10.34)%	(1,957,252)	2.71 %	447,981
Total expenses	(2,158,493)	8,467,937	5,760,102	(125.49)%	(10,626,431)	(137.47)%	(7,918,595)	87,663,411	99,406,804	92,350,494	(11.81)%	(11,743,394)	(5.08)%	(4,687,083)
Other Expense (Income)	741,818	493,829	512,347	50.22 %	247,990	44.79 %	229,471	7,209,941	6,386,390	5,913,434	12.90 %	823,551	21.92 %	1,296,507
Net Income (Loss)	\$ 10,039,871	\$ 162,738	\$ 2,366,634	6069.36 %	\$ 9,877,133	324.23 %	\$ 7,673,237	\$ 45,076,181	\$ 32,643,371	\$ 22,997,034	38.09 %	\$ 12,432,810	96.01 %	\$ 22,079,147
Thousands of gallons sold	1,831,901	1,862,860	1,893,991	(1.66)%	(30,959)	(3.28)%	(62,090)	31,021,093	30,078,330	27,746,974	3.13 %	942,763	11.80 %	3,274,119
Number of customers	220,625	220,028	218,116	.27 %	597	1.15 %	2,509							
Plant Additions & Replacements	\$ 4,112,685	\$ 4,889,101	\$ 6,757,234	(15.88)%	\$ (776,416)	(39.14)%	\$ (2,644,549)	\$ 70,435,790	\$ 72,432,762	\$ 49,545,081	(2.76)%	\$ (1,996,972)	42.17 %	\$ 20,890,709

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

	Current Month			Current Month				December Year to Date			December 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														
Gas Sales	\$ 26,705,677	\$ 28,280,896	\$ 25,831,178	(5.57)%	\$ (1,575,220)	3.39 %	\$ 874,499	\$ 175,086,636	\$ 182,737,292	\$ 206,880,670	(4.19)%	\$ (7,650,656)	(15.37)%	\$ (31,794,035)
(Over)/under gas recovery	(824,735)	-	(575,553)		(824,735)	43.29 %	(249,182)	(1,688,156)	-	(1,100,522)		(1,688,156)	53.40 %	(587,633)
Infrastructure charge	1,025,073	1,101,994	1,080,268	(6.98)%	(76,921)	(5.11)%	(55,194)	13,152,817	13,174,251	13,112,638	(.16)%	(21,434)	.31 %	40,180
Other	119,013	418,075	324,408	(71.53)%	(299,062)	(63.31)%	(205,395)	3,398,503	4,682,368	4,373,506	(27.42)%	(1,283,865)	(22.29)%	(975,003)
Total revenues, net	27,025,028	29,800,965	26,660,301	(9.31)%	(2,775,937)	1.37 %	364,727	189,949,801	200,593,911	223,266,292	(5.31)%	(10,644,111)	(14.92)%	(33,316,491)
Less: Natural gas purchased for resale	15,777,240	16,970,129	13,472,192	(7.03)%	(1,192,889)	17.11 %	2,305,049	90,982,891	97,706,016	116,326,720	(6.88)%	(6,723,125)	(21.79)%	(25,343,829)
Gas purchase discount earned	-	-	-		-	#DIV/0!	-	-	-	(1,825,000)		-	(100.00)%	1,825,000
CPEP Rebates	(1,630,743)	(361,923)	-		(1,268,820)	#DIV/0!	(1,630,743)	(3,946,821)	(2,678,000)	-		(1,268,821)	#DIV/0!	(3,946,821)
Operating revenues, net of gas cost	12,878,532	13,192,759	13,188,109	(2.38)%	(314,227)	(2.35)%	(309,578)	102,913,731	105,565,895	108,764,572	(2.51)%	(2,652,165)	(5.38)%	(5,850,841)
Revenue Deductions														
Operating & Maintenance	(9,031,922)	4,967,750	(890,503)	(281.81)%	(13,999,672)	914.25 %	(8,141,419)	40,685,393	56,596,252	49,420,891	(28.11)%	(15,910,859)	(17.68)%	(8,735,498)
Other	1,901,719	2,055,013	1,875,982	(7.46)%	(153,294)	1.37 %	25,737	20,378,643	21,097,402	20,468,679	(3.41)%	(718,759)	(.44)%	(90,036)
Total operating expenses	(7,130,203)	7,022,763	985,479	(201.53)%	(14,152,966)	(823.53)%	(8,115,682)	61,064,036	77,693,654	69,889,570	(21.40)%	(16,629,618)	(12.63)%	(8,825,534)
Other expense (income)	608,042	(66,000)	(109,115)	1021.27 %	674,042	657.25 %	717,157	1,061,846	(2,797,262)	(958,281)	137.96 %	3,859,108	(210.81)%	2,020,127
Net Income (Loss)	\$ 19,400,693	\$ 6,235,997	\$ 12,311,746	211.11 %	13,164,696	57.58 %	7,088,947	\$ 40,787,849	\$ 30,669,503	\$ 39,833,283	32.99 %	10,118,345	2.40 %	954,566
Total Sales Adjusted for Unbilled Sales	4,910,134	5,182,340	4,754,069	(5.25)%	(272,206)	3.28 %	156,065	32,347,941	31,204,200	36,219,088	3.67 %	1,143,741	(10.69)%	(3,871,147)
Heating degree days	1,086	1,144	1,004	(5.07)%	(58)	8.17 %	82	5,648	5,972	6,206	(5.43)%	(324)	(8.99)%	(558)
Number of customers	235,485	235,125	232,769	0.15%	360	1.17 %	2,716							
Plant Additions & Replacements	\$ 1,695,860	\$ 4,885,668	\$ 7,156,401	(65.29)%	(3,189,808)	(76.30)%	(5,460,541)	\$ 46,219,694	\$ 62,272,149	\$ 44,073,867	(25.78)%	(16,052,455)	4.87 %	2,145,827

## 2020 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2018	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 LTD Through 2020
<b>GAS</b>															
Gas Infrastructure Revenue	\$151,101,795	\$1,055,966	\$1,151,756	\$1,096,923	\$1,112,968	\$1,100,111	\$1,112,410	\$1,095,973	\$1,083,790	\$1,056,600	\$1,117,275	\$1,143,970	\$1,025,073	\$13,152,817	\$164,254,612
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$157,208)
<b>Expenditures</b>															
GCI Mains per G-21	\$86,508,413	(994,663)	345,839	301,134	1,350,556	1,615,659	526,063	1,205,932	1,385,322	642,310	574,249	785,404	1,708,025	\$9,445,830	\$95,954,244
Abandonments - approximate*	\$9,140,085	4,110	11,201	37,157	23,428	1,577	0	1,470	35,574	6,153	2,529	7,193	1,673,517	\$1,803,910	\$10,943,995
GIR services per G-21	\$69,314,795	1,077,902	532,202	704,217	365,842	809,955	349,732	1,369,521	978,515	386,885	611,756	942,224	424,216	\$8,552,967	\$77,867,761
GIR service reconnections per G-3	\$15,480,194	119,984	136,645	214,323	182,826	90,023	372,474	346,969	297,442	275,941	304,501	250,244	164,437	\$2,755,809	\$18,236,003
Regulator Stations per G-21	\$630,082	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$630,082
<b>TOTAL EXPENDITURES</b>	<b>\$181,073,569</b>	<b>207,333</b>	<b>1,025,887</b>	<b>1,256,832</b>	<b>1,922,653</b>	<b>2,517,214</b>	<b>1,248,268</b>	<b>2,923,891</b>	<b>2,696,853</b>	<b>1,311,288</b>	<b>1,493,036</b>	<b>1,985,064</b>	<b>3,970,195</b>	<b>\$22,558,515</b>	<b>\$203,632,084</b>
<b>NET CURRENT YEAR</b>	<b>(\$30,128,982)</b>	<b>\$848,633</b>	<b>\$125,869</b>	<b>(\$159,909)</b>	<b>(\$809,684)</b>	<b>(\$1,417,103)</b>	<b>(\$135,859)</b>	<b>(\$1,827,918)</b>	<b>(\$1,613,063)</b>	<b>(\$254,688)</b>	<b>(\$375,761)</b>	<b>(\$841,094)</b>	<b>(\$2,945,122)</b>	<b>(\$9,405,698)</b>	<b>(\$39,534,680)</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)</b>	<b>(30,128,982)</b>	<b>(29,280,349)</b>	<b>(29,154,480)</b>	<b>(29,314,389)</b>	<b>(30,124,073)</b>	<b>(31,541,176)</b>	<b>(31,677,034)</b>	<b>(33,504,953)</b>	<b>(35,118,016)</b>	<b>(35,372,704)</b>	<b>(35,748,465)</b>	<b>(36,589,559)</b>	<b>(39,534,680)</b>		
<b>GIR Capital Expenditures Funded by Bond</b>															
GCI Mains per G-21	\$18,239,036													\$0	\$18,239,036
GIR Services per G-21	\$14,763,739													\$0	\$14,763,739
<b>Total Funded By Bond</b>	<b>\$33,002,775</b>													<b>\$0</b>	<b>\$33,002,775</b>
<b>Transfer to Sinking Fund for Bond Interest &amp; Principal Payments</b>	<b>\$2,957,425</b>	<b>187,665</b>	<b>187,776</b>	<b>187,793</b>	<b>187,371</b>	<b>187,415</b>	<b>187,409</b>	<b>187,427</b>	<b>187,445</b>	<b>187,452</b>	<b>187,467</b>	<b>187,889</b>	<b>187,370</b>	<b>\$2,250,479</b>	<b>\$5,207,904</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)</b>	<b>(83,632)</b>	<b>577,336</b>	<b>515,429</b>	<b>167,727</b>	<b>(829,328)</b>	<b>(2,433,846)</b>	<b>(2,757,113)</b>	<b>(4,772,458)</b>	<b>(6,572,966)</b>	<b>(7,015,106)</b>	<b>(7,578,334)</b>	<b>(8,607,317)</b>	<b>(11,739,809)</b>		<b>(11,739,809)</b>
Cast Iron Mains Abandoned-Qtr (Miles)				1.95			4.25			11.00			23.70		
Cast Iron Mains Abandoned-YTD (Miles)	40.60			1.95			6.20			17.20			40.90		
Cast Iron Miles of Main Remaining	239.28			237.33			233.08			222.08			198.38		

\*1 Note: There is a one-month lag in reimbursing "operating cash" from

**FOOTNOTE:**

Abandonments for Dec 2020 includes a YTD adjustment to account for ALL GAI jobs that were partially included in prior months

## 2020 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2018	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 LTD Through 2020
<b>WATER</b>															
Water Infrastructure Revenue	\$151,079,222	1,191,298	1,284,247	1,228,669	1,242,944	1,247,351	1,251,113	1,244,340	1,235,499	1,212,986	1,264,523	1,288,527	1,155,749	\$14,847,245	\$165,926,467
Water Infrastructure Revenue - Commodity	\$2,144,080	367,524	529,826	529,507	568,385	654,004	1,200,553	1,879,358	1,783,782	1,831,644	1,403,329	621,652	577,194	\$11,946,758	\$14,090,837
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$101,659,540	336,696	600,170	704,130	1,064,312	1,379,172	1,552,706	1,795,623	2,555,295	2,560,878	2,029,660	993,715	1,446,954	\$17,019,311	\$118,678,851
Abandonments - approximate*	\$3,038,904	41,418	12,737	15,421	57,842	23,252	57,792	42,167	21,017	12,537	559	6,338	394,533	\$685,614	\$3,724,518
Service Reconnections W-2	** \$17,238,683	111,844	166,556	179,506	406,751	324,553	347,638	516,027	376,351	836,189	722,512	783,935	614,778	\$5,386,639	\$22,625,322
Infrastructure Integrity	\$0	33,147	33,425	40,720	37,473	36,378	35,676	18,463	20,859	29,729	29,674	29,286	39,950	\$384,781	\$384,781
<b>TOTAL EXPENDITURES</b>	<b>\$121,937,128</b>	<b>523,106</b>	<b>812,888</b>	<b>939,777</b>	<b>1,566,378</b>	<b>1,763,354</b>	<b>1,993,812</b>	<b>2,372,280</b>	<b>2,973,523</b>	<b>3,439,333</b>	<b>2,782,406</b>	<b>1,813,274</b>	<b>2,496,215</b>	<b>23,476,345</b>	<b>145,413,473</b>
<b>NET CURRENT YEAR</b>	<b>\$31,215,474</b>	<b>\$1,035,716</b>	<b>\$1,001,185</b>	<b>\$818,399</b>	<b>\$244,951</b>	<b>\$138,001</b>	<b>\$457,853</b>	<b>\$751,418</b>	<b>\$45,758</b>	<b>(\$394,703)</b>	<b>(\$114,554)</b>	<b>\$96,905</b>	<b>(\$763,272)</b>	<b>\$3,317,657</b>	<b>\$34,533,131</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)</b>															
	31,215,474	32,251,190	33,252,374	34,070,774	34,315,725	34,453,725	34,911,579	35,662,997	35,708,755	35,314,052	35,199,498	35,296,403	34,533,131		
Cast Iron Mains Abandoned-Qtr (Miles)				0.21			5.19		3.60		4.40				
Cast Iron Mains Abandoned-YTD (Miles)	10.10			0.21			5.40		9.00		13.40				
Cast Iron Miles of Main Remaining	1,180.20			1,179.99			1,174.80		1,171.20		1,166.80				

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

**FOOTNOTE:**

Abandonments for Dec 2020 includes a YTD adjustment to account for ALL WAI jobs that were partially included in prior months

**METROPOLITAN UTILITIES DISTRICT  
PAYROLL BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

**A-12a  
DECEMBER 2020**

	Month of December			Twelve Months Ending December		
	2020 Actual	2020 Budget	2019 Actual	2020 Actual	2020 Budget	2019 Actual
President's Office	\$ 102,523	\$ 101,377	\$ 122,755	\$ 1,132,092	\$ 1,201,480	\$ 1,553,372
Top level reductions	0	(183,915)	0	0	(2,206,958)	0
	<u>102,523</u>	<u>(82,538)</u>	<u>122,755</u>	<u>1,132,092</u>	<u>(1,005,478)</u>	<u>1,553,372</u>
Law	78,206	74,407	59,926	905,249	885,887	719,195
Human Resources - Vice President - Savine	78,696	81,492	64,110	823,293	957,331	862,572
Senior Vice President - Mendenhall	156,902	155,899	124,036	1,728,542	1,843,218	1,581,767
Safety, Security, Locating & Dispatch	280,456	308,507	289,072	3,474,885	3,814,805	1,927,134
Facilities Management	44,429	72,613	-	535,769	848,156	-
Vice President - Hunter	324,885	381,120	289,072	4,010,654	4,662,961	1,927,134
Field Services Administration	101,849	95,199	87,191	1,152,779	1,087,388	1,749,145
Field Services	699,345	701,185	661,670	7,969,563	8,115,609	7,952,672
Transportation	113,050	176,037	151,282	1,845,949	1,984,365	1,986,970
Transportation Office	36,731	-	-	116,873	-	-
Vice President - Melville	950,975	972,421	900,143	11,085,164	11,187,362	11,688,787
Senior Vice President - Ausdemore	1,275,860	1,353,541	1,189,215	15,095,817	15,850,323	13,615,922
Information Technology	453,094	460,303	424,446	5,382,220	5,504,351	5,111,593
Customer Service Administration	27,624	27,159	95,621	329,301	323,872	1,073,928
Customer Service	218,280	262,184	207,775	2,598,923	2,840,209	2,276,941
Customer Accounting	154,786	171,203	161,517	2,024,627	2,108,527	1,824,540
Remittance	-	-	-	-	-	365,734
Branch Delivery	65,668	49,257	31,904	611,091	561,723	673,508
Senior Vice President - Lobsiger	919,452	970,106	921,263	10,946,162	11,338,682	11,326,243
Purchasing	43,894	37,192	36,215	490,027	444,094	434,658
Meter Services	203,701	256,950	230,502	2,544,800	2,916,095	2,773,024
Rates,Regulatory Affairs & Revenues	19,730	19,296	18,861	235,022	229,852	253,090
Accounting	127,270	133,729	120,160	1,558,499	1,574,435	1,342,028
Stores	79,645	85,590	70,265	893,044	995,328	884,718
Senior Vice President - Schaffart	474,240	532,757	476,003	5,721,392	6,159,804	5,687,518
Gas Operations	40,445	39,777	34,683	426,416	414,220	411,038
Gas Production	158,789	152,273	122,643	1,658,751	1,718,970	1,554,614
Gas Systems Control	47,371	46,519	45,709	642,709	552,878	539,010
Gas Distribution	99,967	91,341	88,672	1,149,695	1,106,459	1,090,448
Vice President - Knight	346,572	329,910	291,707	3,877,571	3,792,527	3,595,110
Water Operations	22,738	24,362	20,152	302,919	290,028	275,316
Water Pumping - Florence	242,157	246,733	226,183	2,971,684	2,869,466	2,656,405
Maintenance	220,162	215,287	230,053	2,529,927	2,467,721	2,922,731
Water Distribution	241,802	246,208	211,829	2,696,648	2,713,673	2,566,542
Platte South	83,656	95,933	93,224	1,213,169	1,101,942	1,022,237
Platte West	138,909	123,143	113,952	1,610,717	1,432,091	1,319,211
Water Quality	72,290	59,284	59,889	901,226	782,793	704,245
Vice President - Shields	1,021,714	1,010,950	955,282	12,226,290	11,657,714	11,466,687
Marketing & Governmental Affairs	76,164	79,501	94,717	918,152	922,672	1,051,673
Infrastructure Integrity	80,182	42,250	-	711,218	432,306	-
Corporate Communications	74,835	72,769	-	895,429	868,746	-
Engineering & Construction	36,252	57,423	57,371	638,594	686,336	650,285
Plant Engineering	222,978	227,436	193,822	2,575,793	2,704,912	3,024,665
Engineering Design	224,578	293,116	254,995	2,654,699	3,373,139	3,045,462
Construction	1,003,382	1,139,994	910,886	11,623,505	12,732,944	11,453,948
Vice President - O'Brien	1,487,190	1,717,969	1,417,074	17,492,591	19,497,331	18,174,359
Senior Vice President - DeBoer	3,086,657	3,253,349	2,758,780	36,121,251	37,171,296	34,287,828
Total Payroll	<u>\$ 6,015,634</u>	<u>\$ 6,183,114</u>	<u>\$ 5,592,052</u>	<u>\$ 70,745,256</u>	<u>\$ 71,357,845</u>	<u>\$ 68,052,651</u>



**METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

**A-12b  
DECEMBER 2020**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	6	-	-	6	-	-	9	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	<u>6</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>9</u>	<u>-</u>	<u>-</u>
Law	9	-	-	9	-	-	7	-	-
Human Resources - Vice President - Savine	11	1	-	11	-	1	11	-	-
Senior Vice President - Mendenhall	20	1	-	20	-	1	18	-	-
Safety, Security, Locating & Dispatch	39	-	-	43	-	-	38	-	-
Facilities Management	7	-	-	11	-	-	-	-	-
Vice President - Hunter	46	-	-	54	-	-	38	-	-
Field Services Administration	12	-	-	12	1	-	11	-	-
Field Services	89	-	-	92	-	-	94	-	-
Transportation	18	-	-	27	-	-	24	-	-
Transportation Office	5	-	-	-	-	-	-	-	-
Vice President - Melville	124	-	-	131	1	-	129	-	-
Senior Vice President - Ausdemore	170	-	-	185	1	-	167	-	-
Information Technology	48	-	-	51	-	2	49	-	-
Customer Service Administration	3	-	-	3	-	-	12	-	-
Customer Service	41	-	-	48	-	-	39	-	-
Customer Accounting	26	1	-	29	1	-	30	1	-
Remittance	-	-	-	-	-	-	-	-	-
Branch Delivery	12	-	-	9	-	-	8	-	-
Vice President - Lobsiger	130	1	-	140	1	2	138	1	-
Purchasing	5	-	-	5	-	-	5	-	-
Meter Services	34	-	-	42	-	1	42	-	1
Rates,Regulatory Affairs & Revenues	2	-	-	2	-	-	2	-	-
Accounting	16	-	-	17	-	-	16	-	-
Stores	13	-	-	13	-	-	13	-	-
Senior Vice President - Schaffart	70	-	-	79	-	1	78	-	1
Gas Operations	3	-	-	3	-	-	3	-	-
Gas Production	18	1	-	17	1	-	16	1	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	13	-	-	13	-	-	12	-	-
Vice President - Knight	40	1	-	39	1	-	37	1	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	32	-	-	33	-	-	31	-	-
Maintenance	29	-	-	29	-	-	35	-	-
Water Distribution	32	-	-	35	-	-	32	-	-
Platte South	10	1	-	12	1	-	12	1	-
Platte West	16	1	-	16	1	-	15	1	-
Water Quality	10	-	-	9	-	-	9	-	-
Vice President - Shields	131	2	-	136	2	-	136	2	-
Marketing & Governmental Affairs	12	-	-	12	-	-	14	-	-
Infrastructure Integrity	12	-	1	5	-	-	-	-	-
Corporate Communications	9	-	-	9	-	-	-	-	-
Engineering & Construction	3	-	-	5	-	-	5	-	-
Plant Engineering	30	-	-	31	-	-	26	-	-
Engineering Design	34	-	-	42	-	2	36	-	2
Construction	142	-	-	158	-	-	146	-	-
Vice President - O'Brien	209	-	-	236	-	2	213	-	2
Senior Vice President - DeBoer	413	3	1	437	3	2	400	3	2
Total Employees	<u>809</u>	<u>5</u>	<u>1</u>	<u>867</u>	<u>5</u>	<u>6</u>	<u>810</u>	<u>4</u>	<u>3</u>

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**METROPOLITAN UTILITIES DISTRICT  
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

**A-12b  
DECEMBER 2020**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	6	-	-	6	-	-	9	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	<u>6</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>9</u>	<u>-</u>	<u>-</u>
Law	9	-	-	9	-	-	7	-	-
Human Resources - Vice President - Savine	8	1	-	8	-	-	8	-	-
Senior Vice President - Mendenhall	17	1	-	17	-	-	15	-	-
Safety, Security, Locating & Dispatch	11	-	-	13	-	-	11	-	-
Facilities Management	3	-	-	4	-	-	-	-	-
Vice President - Hunter	14	-	-	17	-	-	11	-	-
Field Services Administration	7	-	-	7	-	-	6	-	-
Field Services	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	2	-	-	2	-	-
Transportation Office	1	-	-	-	-	-	-	-	-
Vice President - Melville	10	-	-	9	-	-	8	-	-
Senior Vice President - Ausdemore	24	-	-	26	-	-	19	-	-
Information Technology	48	-	-	51	-	-	49	-	-
Customer Service Administration	3	-	-	3	-	-	12	-	-
Customer Service	5	-	-	4	-	-	5	-	-
Customer Accounting	1	-	-	3	-	-	2	-	-
Remittance	-	-	-	-	-	-	-	-	-
Branch Delivery	1	-	-	1	-	-	-	-	-
Vice President - Lobsiger	58	-	-	62	-	-	68	-	-
Purchasing	5	-	-	5	-	-	4	-	-
Meter Services	3	-	-	3	-	-	4	-	-
Rates,Regulatory Affairs & Revenues	2	-	-	2	-	-	2	-	-
Accounting	10	-	-	11	-	-	10	-	-
Stores	2	-	-	2	-	-	2	-	-
Senior Vice President - Schaffart	22	-	-	23	-	-	22	-	-
Gas Operations	3	-	-	3	-	-	3	-	-
Gas Production	3	-	-	3	-	-	3	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	1	-	-	1	-	-	1	-	-
Vice President - Knight	13	-	-	13	-	-	13	-	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	8	-	-	9	-	-	8	-	-
Maintenance	3	-	-	3	-	-	5	-	-
Water Distribution	3	-	-	3	-	-	3	-	-
Platte South	2	-	-	2	-	-	2	-	-
Platte West	2	-	-	2	-	-	3	-	-
Water Quality	9	-	-	8	-	-	8	-	-
Vice President - Shields	29	-	-	29	-	-	31	-	-
Marketing & Governmental Affairs	5	-	-	5	-	-	7	-	-
Infrastructure Integrity	3	-	-	4	-	-	-	-	-
Corporate Communications	9	-	-	9	-	-	-	-	-
Engineering & Construction	3	-	-	5	-	-	5	-	-
Plant Engineering	30	-	-	31	-	-	26	-	-
Engineering Design	20	-	-	20	-	-	16	-	-
Construction	8	-	-	8	-	-	7	-	-
Vice President - O'Brien	61	-	-	64	-	-	54	-	-
Senior Vice President - DeBoer	120	-	-	124	-	-	105	-	-
Total Employees	247	1	-	258	-	-	238	-	-

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**METROPOLITAN UTILITIES DISTRICT  
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

**A-12b  
DECEMBER 2020**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	-	-	-	-	-	-	-	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
Law	-	-	-	-	-	-	-	-	-
Human Resources - Vice President - Savine	3	-	-	3	-	1	3	-	-
Senior Vice President - Mendenhall	3	-	-	3	-	1	3	-	-
Safety, Security, Locating & Dispatch	28	-	-	30	-	-	27	-	-
Facilities Management	4	-	-	7	-	-	-	-	-
Vice President - Hunter	32	-	-	37	-	-	27	-	-
Field Services Administration	5	-	-	5	1	-	5	-	-
Field Services	89	-	-	92	-	-	94	-	-
Transportation	16	-	-	25	-	-	22	-	-
Transportation Office	4	-	-	-	-	-	-	-	-
Vice President - Melville	114	-	-	122	1	-	121	-	-
Senior Vice President - Ausdemore	146	-	-	159	1	-	148	-	-
Information Technology	-	-	-	-	-	2	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	36	-	-	44	-	-	34	-	-
Customer Accounting	25	1	-	26	1	-	28	1	-
Remittance	-	-	-	-	-	-	-	-	-
Branch Delivery	11	-	-	8	-	-	8	-	-
Vice President - Lobsiger	72	1	-	78	1	2	70	1	-
Purchasing	-	-	-	-	-	-	1	-	-
Meter Services	31	-	-	39	-	1	38	-	1
Rates,Regulatory Affairs & Revenues	-	-	-	-	-	-	-	-	-
Accounting	6	-	-	6	-	-	6	-	-
Stores	11	-	-	11	-	-	11	-	-
Senior Vice President - Schaffart	48	-	-	56	-	1	56	-	1
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	15	1	-	14	1	-	13	1	-
Gas Systems Control	-	-	-	-	-	-	-	-	-
Gas Distribution	12	-	-	12	-	-	11	-	-
Vice President - Knight	27	1	-	26	1	-	24	1	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	24	-	-	24	-	-	23	-	-
Maintenance	26	-	-	26	-	-	30	-	-
Water Distribution	29	-	-	32	-	-	29	-	-
Platte South	8	1	-	10	1	-	10	1	-
Platte West	14	1	-	14	1	-	12	1	-
Water Quality	1	-	-	1	-	-	1	-	-
Vice President - Shields	102	2	-	107	2	-	105	2	-
Marketing & Governmental Affairs	7	-	-	7	-	-	7	-	-
Infrastructure Integrity	9	-	1	1	-	-	-	-	-
Corporate Communications	-	-	-	-	-	-	-	-	-
Engineering & Construction	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	-	-	-	-	-	-	-
Engineering Design	14	-	-	22	-	2	20	-	2
Construction	134	-	-	150	-	-	139	-	-
Vice President - O'Brien	148	-	-	172	-	2	159	-	2
Senior Vice President - DeBoer	293	3	1	313	3	2	295	3	2
Total Employees	562	4	1	609	5	6	572	4	3

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**METROPOLITAN UTILITIES DISTRICT  
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

**A-12c  
DECEMBER 2020**

	Month of December			Twelve Months Ending December		
	2020	2020	2019	2020	2020	2019
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	0.0	0.0	0.0	16.0	0.0	0.0
Top level reductions						
	0.0	0.0	0.0	16.0	0.0	0.0
Law	9.5	15.0	14.5	106.0	180.0	132.5
Human Resources - Vice President - Savine	29.5	5.0	13.5	111.0	60.0	209.0
Senior Vice President - Mendenhall	39.0	20.0	28.0	217.0	240.0	341.5
Safety, Security, Locating & Dispatch	455.0	303.0	331.5	8,175.6	8,536.0	4,590.5
Facilities Management	68.0	30.0	0.0	574.5	290.0	0.0
Vice President - Hunter	523.0	333.0	331.5	8,750.1	8,826.0	4,590.5
Field Services Administration	189.5	225.0	140.0	1,705.5	2,125.0	2,401.5
Field Services	1,351.0	1,000.0	1,241.0	14,297.5	15,200.0	17,576.0
Transportation	46.0	100.0	100.5	770.0	1,070.0	1,113.0
Transportation Office	41.5	0.0	0.0	77.5	0.0	0.0
Vice President - Melville	1,628.0	1,325.0	1,481.5	16,850.5	18,395.0	21,090.5
Senior Vice President - Ausdemore	2,151.0	1,658.0	1,813.0	25,600.6	27,221.0	25,681.0
Information Technology	17.0	10.0	14.5	168.5	210.0	209.5
Customer Service Administration	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service	57.5	15.0	103.0	381.5	575.0	689.0
Customer Accounting	51.5	20.0	53.5	549.5	940.0	931.5
Remittance	0.0	0.0	0.0	0.0	0.0	58.5
Branch Delivery	5.0	20.0	28.5	54.5	240.0	241.0
Vice President - Lobsiger	131.0	65.0	199.5	1,154.0	1,965.0	2,129.5
Purchasing	0.0	0.0	0.0	2.0	0.0	0.0
Meter Services	0.0	11.0	4.0	17.5	512.0	404.5
Rates,Regulatory Affairs & Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	0.0	0.0	0.0	0.0
Stores	7.0	5.0	45.0	292.5	130.0	300.0
Senior Vice President - Schaffart	7.0	16.0	49.0	312.0	642.0	704.5
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	90.0	200.0	152.0	1,240.0	2,045.5	2,237.0
Gas Systems Control	1.0	9.0	0.0	1,179.0	110.0	93.0
Gas Distribution	10.5	30.0	52.0	513.0	1,180.0	1,758.5
Vice President - Knight	101.5	239.0	204.0	2,932.0	3,335.5	4,088.5
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	170.0	155.0	176.5	5,037.0	2,500.0	3,444.5
Maintenance	94.5	40.0	131.0	2,421.5	1,050.0	1,728.5
Water Distribution	592.5	400.0	425.0	6,272.5	5,300.0	7,107.0
Platte South	30.5	30.0	34.0	2,958.5	360.0	466.0
Platte West	101.0	10.0	57.0	4,023.0	525.0	690.0
Water Quality	16.0	10.0	12.0	1,610.5	140.0	155.5
Vice President - Shields	1,004.5	645.0	835.5	22,323.0	9,875.0	13,591.5
Marketing & Governmental Affairs	2.5	0.0	0.0	5.5	0.0	4.0
Infrastructure Integrity	47.5	0.0	0.0	202.0	89.5	0.0
Corporate Communications	0.0	0.0	0.0	12.5	0.0	0.0
Engineering & Construction	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	6.5	60.0	86.5	261.0	1,165.0	5,067.0
Engineering Design	135.5	90.0	83.0	1,708.5	990.5	789.0
Construction	2,297.5	2,490.0	1,804.5	26,901.5	27,500.0	32,547.5
Vice President - O'Brien	2,439.5	2,640.0	1,974.0	28,871.0	29,655.5	38,403.5
Senior Vice President - DeBoer	3,595.5	3,524.0	3,013.5	54,346.0	42,955.5	56,087.5
Total Overtime Hours	5,923.5	5,283.0	5,103.0	81,645.6	73,023.5	84,944.0

**A-12c**

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

**A-12d  
DECEMBER 2020**

	Month of December			Twelve Months Ending December		
	2020	2020	2019	2020	2020	2019
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ -	\$ -	\$ -	\$ 890.24	\$ -	\$ -
Law	529	780	751	5,850	9,315	6,838
Human Resources - Vice President - Savine	1,296	190	516	4,893	2,265	8,051
Senior Vice President - Mendenhall	1,825	970	1,267	11,633	11,580	14,889
Safety, Security, Locating & Dispatch	25,409	17,271	18,003	458,694	485,908	244,971
Facilities Management	3,119	1,426	-	29,679	13,645	-
Vice President - Hunter	28,528	18,697	18,003	488,372	499,553	244,971
Field Services Administration	13,246	12,600	9,521	113,387	118,530	152,983
Field Services	79,105	58,000	72,814	831,917	885,914	1,029,619
Transportation	2,912	5,300	6,176	46,927	56,510	67,888
Transportation Office	3,033	-	-	5,634	-	-
Vice President - Melville	98,296	75,900	88,511	997,865	1,060,954	1,250,490
Senior Vice President - Ausdemore	126,824	94,597	106,514	1,486,237	1,560,507	1,495,461
Information Technology	1,076	650	909	10,138	13,575	11,904
Customer Service Administration	-	-	-	-	-	-
Customer Service	2,419	600	4,391	15,878	22,875	28,386
Customer Accounting	2,288	940	2,201	24,024	44,035	41,998
Remittance	-	-	-	-	-	2,343
Branch Delivery	224	900	1,186	2,337	10,740	10,377
Vice President - Lobsiger	6,007	3,090	8,687	52,378	91,225	95,008
Purchasing	-	-	-	95	-	-
Meter Services	-	504	201	881	23,025	18,256
Rates,Regulatory Affairs & Revenues	-	-	-	-	-	-
Accounting	-	-	-	-	-	-
Stores	362	260	2,246	15,426	6,710	15,452
Senior Vice President - Schaffart	362	764	2,448	16,403	29,735	33,708
Gas Operations	-	-	-	-	-	-
Gas Production	5,915	13,200	9,756	83,260	134,147	145,018
Gas Systems Control	66	594	-	82,829	7,248	6,074
Gas Distribution	618	1,830	3,057	31,017	71,750	100,790
Vice President - Knight	6,599	15,624	12,814	197,106	213,145	251,882
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	9,867	9,455	11,141	319,844	151,815	212,819
Maintenance	5,369	2,400	7,318	159,620	62,700	100,701
Water Distribution	31,885	20,000	21,262	330,442	263,800	354,805
Platte South	1,694	1,710	1,904	188,259	20,430	26,608
Platte West	6,003	550	3,656	262,145	28,745	39,122
Water Quality	738	510	566	87,146	7,110	7,586
Vice President - Shields	55,556	34,625	45,848	1,347,456	534,600	741,641
Marketing & Governmental Affairs	115	-	-	247	-	174
Infrastructure Integrity	2,503	-	-	11,531	4,564	-
Corporate Communications	-	-	-	652	-	-
Engineering & Construction	-	-	-	-	-	-
Plant Engineering	420	3,420	5,150	16,365	66,290	281,784
Engineering Design	6,795	4,590	3,984	82,779	50,246	38,364
Construction	120,869	131,970	92,745	1,384,131	1,450,650	1,650,975
Vice President - O'Brien	128,084	139,980	101,879	1,483,275	1,567,186	1,971,122
Senior Vice President - DeBoer	192,857	190,229	160,541	3,040,267	2,319,495	2,964,819
Total Overtime Dollars	<u>327,875</u>	<u>289,650</u>	<u>279,457</u>	<u>4,606,918</u>	<u>4,012,542</u>	<u>4,603,885</u>

**A-12d**

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF DECEMBER 31, 2020 AND NOVEMBER 30, 2020**

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DECEMBER 2020  
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ASSETS	December 31 2020	November 30 2020	January 1 2020	Increase (Decrease)	
				One Month	Twelve Months
UTILITY PLANT - At Cost					
Plant in service	\$ 1,202,896,349	\$ 1,191,168,402	\$ 1,159,933,051	\$ 11,727,947	\$ 42,963,298
Less - Accumulated depreciation	331,275,524	328,435,740	309,099,003	2,839,783	22,176,521
Net utility plant in service	871,620,826	862,732,662	850,834,049	8,888,164	20,786,777
Construction in progress	86,044,271	92,702,990	59,714,624	(6,658,718)	26,329,647
Construction materials - at average cost	1,343,500	1,459,405	1,660,307	(115,905)	(316,807)
Net utility plant	959,008,597	956,895,057	912,208,980	2,113,540	46,799,617
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,023,691	3,023,435	3,013,463	256	10,228
2018 Bond Project Fund	8,945,111	10,980,455	21,687,426	(2,035,345)	(12,742,315)
Construction/Environmental fund	172,656	172,633	172,388	23	268
Other non-current assets	957,472	860,907	672,641	96,565	284,831
Total noncurrent assets	13,098,930	15,037,430	25,545,917	(1,938,500)	(12,446,988)
CURRENT ASSETS					
Cash in treasurer's accounts	83,334,251	82,265,612	80,796,131	1,068,639	2,538,120
Bond sinking fund - restricted	1,891,034	2,569,398	1,864,143	(678,364)	26,892
Bond closing fund	-	-	-	-	-
U.S. Government securities	-	-	-	-	-
Accounts receivable	4,081,025	2,492,724	3,705,825	1,588,300	375,199
Accounts receivable - utility service	30,178,317	32,064,976	24,930,759	(1,886,659)	5,247,558
Allowance for uncollectible accounts	(1,880,409)	(2,246,034)	(1,814,575)	365,624	(65,834)
Interdepartmental Receivable from Gas Department	3,295,261	5,351,618	-	(2,056,356)	3,295,261
Interest receivable	-	-	-	-	-
Accrued unbilled revenues	3,730,023	4,097,802	3,542,418	(367,778)	187,605
Materials and supplies - at average cost	4,075,948	4,194,308	3,521,469	(118,360)	554,479
Prepayments	178,859	217,384	147,670	(38,525)	31,189
Total current assets	128,884,310	131,007,788	116,693,841	(2,123,478)	12,190,468
DEFERRED OUTFLOWS					
Pension	12,552,315	18,050,911	18,050,911	(5,498,596)	(5,498,596)
OPEB	537,147	805,720	805,720	(268,573)	(268,573)
Debt refund	2,791,011	2,827,360	3,257,838	(36,349)	(466,828)
Total deferred outflows	15,880,473	21,683,991	22,114,469	(5,803,518)	(6,233,997)
Total Assets	\$ 1,116,872,309	\$ 1,124,624,266	\$ 1,076,563,208	\$ (7,751,957)	\$ 40,309,101

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**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF DECEMBER 31, 2020 AND NOVEMBER 30, 2020**

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LIABILITIES AND NET WORTH	December 31 2020	November 30 2020	January 1 2020	Increase (Decrease)	
				One Month	Twelve Months
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	209,233,365	221,824,220	223,121,326	(12,590,855)	(13,887,961)
NDEQ Loan - Contact Basin	3,040,415	3,185,094	3,328,342	(144,680)	(287,927)
Total long term debt	212,273,779	225,009,314	226,449,668	(12,735,535)	(14,175,888)
Net pension liability	(2,588,529)	18,723,173	18,723,173	(21,311,703)	(21,311,703)
Net OPEB liability	44,553,579	43,720,787	48,454,520	832,792	(3,900,941)
Total Long Term Liabilities	254,238,829	287,453,275	293,627,361	(33,214,446)	(39,388,532)
<b>CURRENT LIABILITIES</b>					
Current maturities of revenue bonds	12,480,000	1,860,000	11,925,000	10,620,000	555,000
Current maturities of NDEQ Loans	287,927	285,076	282,254	2,851	5,673
Accounts payable	8,819,681	9,351,286	8,092,583	(531,605)	727,098
Interdepartmental Payable to Gas Department	-	-	1,325,135	-	(1,325,135)
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	7,337,316	4,498,481	2,506,977	2,838,835	4,830,338
Customer Credit Balances	471,179	427,556	679,611	43,623	(208,432)
Statutory payments to municipalities	645,777	524,196	532,901	121,581	112,876
Sewer fee collection due municipalities	28,117,453	28,634,758	24,726,862	(517,305)	3,390,590
Interest accrued on water revenue bonds	662,380	520,347	708,326	142,034	(45,946)
Accrued vacation payable	4,785,819	4,188,381	4,188,381	597,438	597,438
Other current liabilities	-	-	-	-	-
Total current liabilities	63,607,532	50,290,080	54,968,030	13,317,452	8,639,501
CUSTOMER ADVANCES FOR CONSTRUCTION	29,025,868	38,040,983	24,805,018	(9,015,115)	4,220,850
SELF - INSURED RISKS	2,657,320	3,156,626	2,837,126	(499,306)	(179,806)
OTHER DEFERRED LIABILITIES	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - pension	34,576,637	26,101,489	26,101,489	8,475,148	8,475,148
Deferred inflows - OPEB	21,791,991	25,744,244	25,744,244	(3,952,254)	(3,952,254)
Contributions in aid of construction	329,881,295	322,784,602	312,463,282	7,096,693	17,418,012
	386,249,923	374,630,335	364,309,016	11,619,587	21,940,907
NET POSITION – ACCUMULATED REINVESTED EARNINGS	381,092,838	371,052,967	336,016,656	10,039,871	45,076,181
Total Liabilities, Deferred Inflows of Resources, and Net Position	1,116,872,309	1,124,624,266	1,076,563,208	(7,751,957)	40,309,101

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

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DECEMBER 2020

	December 2020		December 2019	Twelve Months 2020		Twelve Months 2019
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Metered sales of water	\$ 7,164,764	\$ 7,620,654	\$ 7,150,126	\$ 121,283,075	\$ 119,763,425	\$ 102,555,330
Infrastructure charge	1,155,749	1,238,156	1,212,367	14,847,245	14,848,804	14,798,599
Other operating revenues	360,731	287,000	293,322	4,276,870	4,126,000	4,154,150
Total operating revenues	8,681,244	9,145,810	8,655,814	140,407,189	138,738,229	121,508,080
Less: Bad debt expense	(58,049)	(21,307)	(16,731)	(457,656)	(301,664)	(247,118)
Total operating revenues, net	8,623,195	9,124,503	8,639,083	139,949,533	138,436,566	121,260,962
<b>OPERATING EXPENSES</b>						
Operating expense	(7,542,480)	4,705,122	1,680,672	42,710,605	54,707,059	50,177,112
Maintenance expense	4,000,454	2,152,233	2,684,976	27,987,965	25,777,653	25,656,522
Depreciation	1,261,951	1,488,651	1,274,172	15,023,958	17,005,877	14,873,197
Other Non-Operating Expense (Income)	166,325	-	6,468	188,083	-	106,009
Statutory payments & fuel taxes	121,581	121,931	120,281	1,940,883	1,916,215	1,643,662
Interest expense revenue bonds	587,875	587,875	629,349	7,512,843	7,512,843	8,010,866
Interest expense NDEQ Loan	8,675	8,675	9,374	95,076	106,212	114,554
Total revenue deductions	(1,395,618)	9,064,488	6,405,293	95,459,413	107,025,859	100,581,922
Net revenues	10,018,813	60,016	2,233,790	44,490,120	31,410,706	20,679,039
Interest income	21,057	102,722	132,844	586,062	1,232,665	2,317,995
<b>FUNDS PROVIDED</b>						
Net income (loss)	10,039,871	162,738	2,366,634	45,076,181	32,643,371	22,997,034
Depreciation and amortization charges	1,393,135	1,670,421	1,432,791	16,682,944	19,082,364	16,265,551
Net pension liability	(21,311,703)	-	(19,873,838)	(21,311,703)	-	(19,873,838)
Deferred inflows - pension	8,475,148	-	15,499,222	8,475,148	-	15,499,222
Deferred inflows - OPEB	(3,952,254)	-	1,186,703	(3,952,254)	-	1,186,703
OPEB	(3,900,941)	-	(8,318,046)	(3,900,941)	-	(8,318,046)
Contribution in aid of construction	7,376,677	969,858	2,277,410	19,532,718	16,389,769	10,036,381
Contribution in aid of construction - impact fees	326,026	197,744	262,702	4,838,524	3,341,700	3,859,193
Customer Advances for Construction	(9,015,115)	-	(884,262)	4,220,850	-	5,575,593
Bond Proceeds	-	-	-	-	-	-
Total funds provided	(10,569,156)	3,000,761	(6,050,684)	69,661,467	71,457,204	47,227,793
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	2,665,732	3,751,501	5,582,745	53,416,479	52,932,762	34,890,402
Plant additions and replacements-Cast Iron	1,446,953	1,137,600	1,174,490	17,019,311	19,500,000	14,654,679
OPEB - Begin Pre-funding	(4,733,733)	-	-	-	-	-
Deferred outflows - pension	(5,498,596)	-	(4,403,118)	(5,498,596)	-	(4,403,118)
Deferred outflows - OPEB	(268,573)	-	(268,573)	(268,573)	-	(268,573)
NDEQ Loan-Contact Basin	141,829	141,829	139,035	282,254	282,254	276,692
Bond Retirement	1,860,000	11,925,000	11,375,000	11,925,000	11,925,000	11,375,000
Bond Interest - 2012-Expense accrual (non cash)	(69,525)	(69,525)	(75,725)	(904,626)	(904,626)	(977,181)
Bond Interest - 2012-Payment	520,347	520,347	556,347	1,040,694	1,040,694	1,112,694
Bond Interest - 2015-Expense accrual (non cash)	(420,923)	(420,923)	(453,176)	(5,405,858)	(5,405,863)	(5,775,474)
Bond Interest - 2015-Payment	-	-	3,281,503	6,147,005	6,147,005	6,563,005
Bond Interest - 2018-Expense accrual (non cash)	(97,428)	(97,428)	(100,448)	(1,202,354)	(1,202,354)	(1,258,211)
Bond Interest - 2018-Payment	-	656,109	687,484	1,312,219	1,312,219	1,374,969
NDEQ Interest - Expense accrual (non cash)	(8,675)	(8,675)	(9,374)	(95,076)	(106,212)	(114,554)
NDEQ Interest - Payment	52,053	52,053	56,244	106,212	106,212	114,554
Gas loan retirement	-	-	-	-	-	-
Total funds expended	(4,410,539)	17,587,888	17,542,433	77,874,090	85,627,090	57,564,884
<b>SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED</b>	<b>(6,158,617)</b>	<b>(14,587,127)</b>	<b>(23,593,117)</b>	<b>(8,212,623)</b>	<b>(14,169,886)</b>	<b>(10,337,092)</b>



**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

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DECEMBER 2020

	December 2020		December 2019	Twelve Months 2020		Twelve Months 2019
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Interest on Bond Project Fund	(4,460)		(46,090)	(609,597)		(1,125,202)
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	2,039,549	1,517,000	26,576	13,341,684	13,110,000	11,417,918
Net Change in Bond Project Funds	<u>2,035,088</u>	<u>1,517,000</u>	<u>(19,515)</u>	<u>12,732,087</u>	<u>13,110,000</u>	<u>10,292,716</u>
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Sinking Fund	678,364		14,194,149	(26,892)		(132,225)
Bond Closing Fund	-		-	-		6,004
Accounts Receivable	(1,588,300)		(2,124,567)	(375,199)		(2,130,076)
Accounts Receivable - Utility Service	1,886,659		(48,940)	(5,247,558)		(886,212)
Construction/Environmental fund	(23)		(22)	(268)		(297)
Allowance for Uncollectible Accounts	(365,624)		(471,794)	65,834		(641,296)
I/Co Receivable from Gas Department	2,056,356		4,148,965	(3,295,261)		-
Accrued Unbilled Revenue	367,778		279,800	(187,605)		(170,553)
Materials and Supplies	118,360		9,144	(554,479)		(787,174)
Prepayments	38,525		30,332	(31,189)		(40,476)
Other Noncurrent Assets	(96,565)		360,866	(284,831)		(210,755)
<b>LIABILITY ACCOUNTS</b>						
Accounts Payable	(488,227)		2,403,483	738,233		(345,114)
I/Co Payable to Gas Department	-		1,325,135	(1,325,135)		(1,904,394)
Customer Deposits - Pioneer Mains	2,838,835		63,000	4,830,338		(1,513,172)
Customer Credit Balances	43,623		3,059	(208,432)		(163,662)
Self Insured Risk Liability	(499,306)		2,339,821	(179,806)		1,193,728
Statutory Payments to Municipalities	121,581		120,281	112,876		17,901
Sewer Fee Collection Due Municipalities	(517,305)		268,293	3,390,590		1,679,348
Accrued Vacation Payable	597,438		146,312	597,438		146,312
All other, net	-		-	-		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE	<u>5,192,168</u>	<u>-</u>	<u>23,047,316</u>	<u>(1,981,345)</u>	<u>-</u>	<u>(5,882,112)</u>
Net Increase (Decrease) in Cash	<u>1,068,639</u>	<u>(13,070,127)</u>	<u>(565,315)</u>	<u>2,538,120</u>	<u>(1,059,886)</u>	<u>(5,926,488)</u>
Cash - Beginning of Period	82,265,612		81,361,447	80,796,131		86,722,620
Cash - End of Period	83,334,251		80,796,131	83,334,251		80,796,131
Change In Cash - Increase (Decrease)	<u>1,068,639</u>		<u>(565,315)</u>	<u>2,538,120</u>		<u>(5,926,488)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
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<b>ASSETS</b>	<b>December 31</b>	<b>November 30</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>One Month</b>	<b>Twelve Months</b>
<b>UTILITY PLANT - At Cost</b>					
Plant in service	\$ 667,921,516	\$ 652,499,805	\$ 631,065,357	\$ 15,421,711	\$ 36,856,159
Less - Accumulated depreciation	213,345,163	212,384,240	199,449,662	960,923	13,895,501
Net utility plant in service	<u>454,576,353</u>	<u>440,115,565</u>	<u>431,615,695</u>	14,460,788	22,960,658
Construction in progress	20,075,686	34,768,150	21,316,487	(14,692,464)	(1,240,801)
Construction materials - at average cost	3,650,436	3,793,465	3,196,978	(143,029)	453,457
Net utility plant	<u>478,302,475</u>	<u>478,677,180</u>	<u>456,129,160</u>	<u>(374,705)</u>	<u>22,173,315</u>
<b>NONCURRENT ASSETS</b>					
Cash-CPEP2 Settlement Fund-Restricted	-	-	-	-	-
Early Retiree Drug Subsidy - Restricted Fund	-	-	-	-	-
2018 Bond Project Fund	-	-	-	-	-
Other Non-Current Assets	1,870,412	(2,514,632)	1,204,765	4,385,044	665,648
Total noncurrent assets	<u>1,870,412</u>	<u>(2,514,632)</u>	<u>1,204,765</u>	<u>4,385,044</u>	<u>665,648</u>
<b>CURRENT ASSETS</b>					
Cash & Short Term Investments	151,236,837	159,842,965	140,401,286	(8,606,128)	10,835,551
Bond Closing Fund - Restricted	-	-	-	-	-
Bond Sinking Fund - Restricted	200,939	13,569	199,689	187,370	1,251
Accounts receivable - utility service	16,587,971	14,442,504	19,063,444	2,145,467	(2,475,473)
Accounts receivable - other	4,424,161	1,720,276	2,482,522	2,703,885	1,941,639
Allowance for doubtful accounts	(3,561,890)	(4,338,148)	(3,673,965)	776,257	112,074
Interdepartmental Receivable from Water Dept	-	-	1,325,135	-	(1,325,135)
Accrued unbilled revenues	22,648,065	18,620,240	16,866,883	4,027,826	5,781,183
Natural gas in storage	2,476,227	2,542,947	2,613,590	(66,720)	(137,364)
Natural gas in pipeline storage	5,289,553	6,031,881	5,546,476	(742,329)	(256,923)
Propane in storage	3,563,138	4,017,810	4,053,608	(454,673)	(490,470)
Materials and supplies - at average cost	3,989,605	3,893,974	3,704,538	95,631	285,068
Prepayments	1,054,732	891,307	1,051,542	163,425	3,190
Total current assets	<u>207,909,338</u>	<u>207,679,326</u>	<u>193,634,748</u>	<u>230,012</u>	<u>14,274,590</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension	15,456,605	22,236,287	22,236,287	(6,779,682)	(6,779,682)
OPEB	664,523	996,785	996,785	(332,262)	(332,262)
Total Deferred Inflows	<u>16,121,128</u>	<u>23,233,072</u>	<u>23,233,072</u>	<u>(7,111,944)</u>	<u>(7,111,944)</u>
<b>Total Assets</b>	<u>\$ 704,203,353</u>	<u>\$ 707,074,946</u>	<u>\$ 674,201,744</u>	<u>\$ (2,871,593)</u>	<u>\$ 30,001,609</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF DECEMBER 31, 2020 AND NOVEMBER 30, 2020**

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<b>LIABILITIES AND NET WORTH</b>	<b>December 31</b>	<b>November 30</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>One Month</b>	<b>Twelve Months</b>
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt - Revenue Bonds Net of Disc/Premium	29,407,949	30,567,092	30,672,678	(1,159,143)	(1,264,728)
Long-Term Debt - CNG Loan	-	-	()	-	-
Unearned Gas Purchase Discount	-	-	-	-	-
Net pension liability	(2,961,072)	22,669,301	22,669,301	(25,630,373)	(25,630,373)
Net OPEB liability	49,846,993	58,723,274	53,871,419	(8,876,281)	(4,024,426)
Total noncurrent liabilities	<u>76,293,871</u>	<u>111,959,667</u>	<u>107,213,397</u>	<u>(35,665,796)</u>	<u>(30,919,527)</u>
<b>CURRENT LIABILITIES</b>					
Accounts payable	29,119,518	21,691,147	28,389,492	7,428,371	730,025
Interdepartmental Payable to Water Dept	3,295,261	5,351,618	-	(2,056,356)	3,295,261
Current maturities of Revenue Bonds	1,150,000	-	1,095,000	1,150,000	55,000
Current maturities of CNG loan	()	20,037	245,235	(20,037)	(245,235)
Unearned Gas Purchase Discount	-	-	-	-	-
Customer deposits	12,442,488	12,432,714	12,506,765	9,774	(64,277)
Customer credit balances	13,083,710	15,212,793	6,205,759	(2,129,083)	6,877,950
Statutory payments to municipalities	1,003,654	611,690	1,128,353	391,964	(124,699)
Accrued Interest on Revenue Bonds	91,557	()	96,119	91,557	(4,563)
Accrued vacation payable	4,679,709	4,027,357	4,027,357	652,352	652,352
Total current liabilities	<u>64,865,896</u>	<u>59,347,355</u>	<u>53,694,080</u>	<u>5,518,541</u>	<u>11,171,816</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	<u>1,200,974</u>	<u>662,635</u>	<u>785,096</u>	<u>538,339</u>	<u>415,878</u>
<b>SELF - INSURED RISKS</b>	<u>2,421,341</u>	<u>1,267,595</u>	<u>1,331,955</u>	<u>1,153,746</u>	<u>1,089,387</u>
<b>OTHER LIABILITIES</b>	<u>5,217,923</u>	<u>4,393,189</u>	<u>3,529,768</u>	<u>824,735</u>	<u>1,688,156</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	41,726,625	41,511,584	41,101,682	215,041	624,942
Pension	41,907,937	31,841,758	31,841,758	10,066,179	10,066,179
OPEB	26,844,787	31,767,858	31,767,858	(4,923,070)	(4,923,070)
Total Deferred Inflows	<u>110,479,349</u>	<u>105,121,199</u>	<u>104,711,298</u>	<u>5,358,150</u>	<u>5,768,051</u>
<b>NET POSITION - ACCUMULATED REINVESTED EARNINGS</b>	<u>443,723,999</u>	<u>424,323,306</u>	<u>402,936,150</u>	<u>19,400,693</u>	<u>40,787,849</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 704,203,353</u>	<u>\$ 707,074,946</u>	<u>\$ 674,201,744</u>	<u>\$ (2,871,593)</u>	<u>\$ 30,001,609</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

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	December 2020		December 2019	Twelve Months 2020		Twelve Months 2019
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 26,705,677	\$ 28,280,896	\$ 25,831,178	\$ 175,086,636	\$ 182,737,292	\$ 206,880,670
(Over)/under gas recovery	(824,735)	-	(575,553)	(1,688,156)	-	(1,100,522)
Infrastructure charge	1,025,073	1,101,994	1,080,268	13,152,817	13,174,251	13,112,638
Other operating revenues	169,782	478,875	385,947	4,120,388	5,123,545	4,987,913
Total operating revenues	27,075,797	29,861,765	26,721,840	190,671,685	201,035,088	223,880,699
Less: Bad debt expense	(50,769)	(60,800)	(61,539)	(721,885)	(441,177)	(614,407)
Total operating revenues, net	27,025,028	29,800,965	26,660,301	189,949,801	200,593,911	223,266,292
Less: Natural gas purchased for resale	15,777,240	16,970,129	13,472,192	90,982,891	97,706,016	116,326,720
Gas purchase discount earned - CPEP	-	-	-	-	-	(1,825,000)
CPEP Rebates	(1,630,743)	(361,923)	-	(3,946,821)	(2,678,000)	-
Operating revenue, net of gas cost	12,878,532	13,192,759	13,188,109	102,913,731	105,565,895	108,764,572
<b>REVENUE DEDUCTIONS</b>						
Operating expense	(10,453,168)	3,587,769	(2,229,089)	24,399,191	39,842,570	33,881,898
Maintenance expense	1,421,247	1,379,981	1,338,586	16,286,201	16,753,682	15,538,993
Other Non-operating expense (income)	522,780	-	(18,173)	469,820	(2,000,000)	652,472
Depreciation	1,500,282	1,572,460	1,428,091	17,458,144	17,526,820	16,666,592
Statutory payments & fuel taxes	401,437	482,553	447,891	2,920,499	3,570,582	3,802,087
Bond issuance costs - 2018 GIR Bond	-	-	-	-	-	-
Interest expense - 2018 GIR Bond	82,414	82,414	86,520	1,034,138	1,034,134	1,081,152
Interest expense	4,842	4,361	5,487	60,072	54,381	67,199
Total revenue deductions	(6,520,168)	7,109,537	1,059,314	62,628,066	76,782,168	71,690,393
Net revenues	19,398,699	6,083,222	12,128,796	40,285,664	28,783,727	37,074,179
<b>OTHER INCOME &amp; EXPENSE - Interest, Invest Earnings &amp; Exp</b>	1,993	152,775	182,950	502,185	1,885,776	2,759,104
<b>FUNDS PROVIDED</b>						
Net income (loss)	19,400,693	6,235,997	12,311,746	40,787,849	30,669,503	39,833,283
Depreciation and amortization charges	1,992,618	2,315,248	1,888,055	23,128,796	25,806,029	22,441,322
Net Pension Obligation	(25,630,373)	-	(24,290,248)	(25,630,373)	-	(24,290,248)
Deferred inflows - pension	10,066,179	-	18,972,787	10,066,179	18,972,787	18,972,787
Deferred inflows - OPEB	(4,923,070)	-	1,386,827	(4,923,070)	-	1,386,827
OPEB	-	-	-	-	-	-
Contribution in aid of construction - mains	292,987	-	83,665	1,542,525	-	756,197
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	538,339	-	62,761	415,878	-	101,769
GIR bond proceeds - 2018	-	-	-	-	-	-
Total funds provided	1,737,373	8,551,245	10,415,593	45,387,783	56,475,532	59,201,938
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	(436,382)	3,339,868	4,632,566	28,220,897	43,660,149	25,066,181
Plant additions and replacements - Cast Iron	2,132,241	1,545,800	2,523,836	17,998,797	18,612,000	19,007,686
OPEB - Begin Pre-funding	-	-	-	-	-	-
Deferred outflows - pension	(6,779,682)	-	(5,367,560)	(6,779,682)	-	(5,367,560)
Deferred outflows - OPEB	(332,262)	-	(332,262)	(332,262)	-	(332,262)
Natural gas inventory increase (decrease)	(1,263,722)	(1,281,796)	(821,184)	(884,756)	374,000	(1,472,683)
Loan Retirement long-term CNG	20,037	19,990	20,224	245,235	245,200	239,802
Bond retirement - GIR Bond 2018	-	1,095,000	1,040,000	-	1,095,000	1,040,000
Bond interest - 2018 Expense accrual (non cash)	(91,557)	(91,557)	(1,738,833)	(1,148,866)	(1,148,866)	(2,843,810)
Bond interest - 2018 Payment	-	-	2,245,429	2,248,429	1,153,429	2,848,143
Bond Premium Amortization	9,143	9,143	9,599	114,728	114,728	119,944
Transfer to/from 2018 Bond Sinking Fund	187,370	(1,484,325)	(1,455,219)	1,251	576,734	12,396
Total funds expended	(6,554,814)	3,152,124	756,595	39,683,769	64,682,373	38,317,838
Subtotal - Funds Provided less Funds Expended	8,292,187	5,399,121	9,658,998	5,704,014	(8,206,841)	20,884,100

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2020 AND 2019**

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DECEMBER 2020  
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	December 2020		December 2019	Twelve Months 2020		Twelve Months 2019
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Remove Net Bond Proceeds						
Transfer from bond closing fund	-			-		12,932
Bond Project Fund 2018 (Spending Funded by Bond Proceeds)	-	-	2,011,358	( )		16,549,082
Net Change in Bond Project Fund	-	-	2,011,358	( )	-	16,562,014
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ASSET ACCOUNTS</b>						
Bond Closing Fund	-		-	-		-
Bond Sinking Fund	-		-	-		-
Accounts Receivable - Utility Service	(2,145,467)		(3,023,286)	2,475,473		5,560,800
Accounts Receivable - Other	(2,703,885)	1,518,077	(2,150,852)	(1,941,639)		(216,421)
Allowance for Uncollectible Accounts	(776,257)		(1,104,267)	(112,074)		(1,221,413)
I/Co Receivable from Water Department	-		(1,325,135)	1,325,135		1,904,394
Accrued Unbilled Revenue	(4,027,826)		(679,839)	(5,781,183)		3,104,968
Materials and Supplies	(95,631)		(6,322)	(285,068)		(543,397)
Prepayments	(163,425)		178,626	(3,190)		(13,061)
Other Noncurrent Assets	(4,385,044)		3,311,127	(665,648)		(556,615)
<b>LIABILITY ACCOUNTS</b>						
Unearned Gas Purchase Discount-Current	-		-	-		(1,825,000)
Unearned Gas Purchase Discount-Noncurrent	-		-	-		-
Accounts Payable	7,428,371		7,312,501	730,025		(6,516,484)
I/Co Payable to Water Department	(2,056,356)		(4,148,965)	3,295,261		-
Customer Deposits	9,774		50,347	(64,277)		303,671
Customer Credit Balances	(2,129,083)		(1,445,034)	6,877,950		1,303,388
Self Insured Risk Liability	1,153,746		18,049	1,089,387		374,659
Statutory Payments to Municipalities	391,964		438,478	(124,699)		(163,600)
Accrued Vacation Payable	652,352		137,946	652,352		137,946
Other Liabilities	824,735		573,226	1,688,156		1,101,899
All other, net	(8,876,281)	1	(13,346,589)	(4,024,426)	-	(8,596,799)
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH</b>	<b>(16,898,314)</b>	<b>1,518,078</b>	<b>(15,209,988)</b>	<b>5,131,537</b>		<b>(5,861,066)</b>
<b>Net Increase (Decrease) in Cash</b>	<b>(8,606,127)</b>	<b>6,917,198</b>	<b>(3,539,632)</b>	<b>10,835,551</b>	<b>(8,206,841)</b>	<b>31,585,048</b>
Cash - Beginning of Period	159,842,965		143,940,919	140,401,286		108,816,238
Cash - End of Period	151,236,837		140,401,286	151,236,837		140,401,286
Change In Cash - Increase (Decrease)	(8,606,128)		(3,539,632)	10,835,551		31,585,048