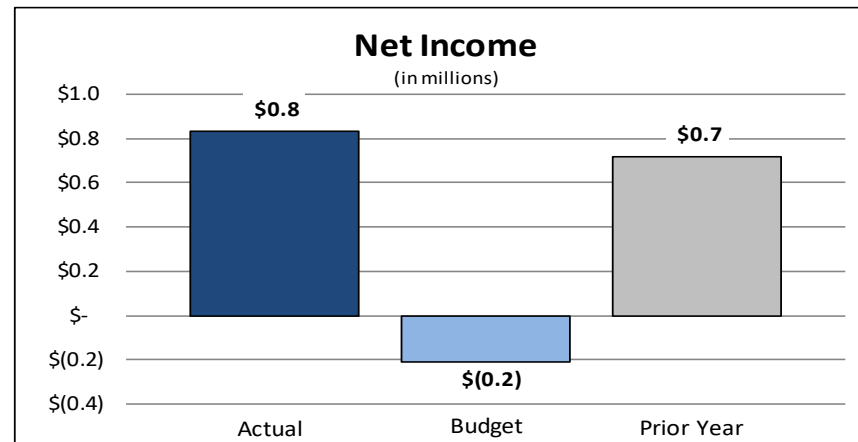
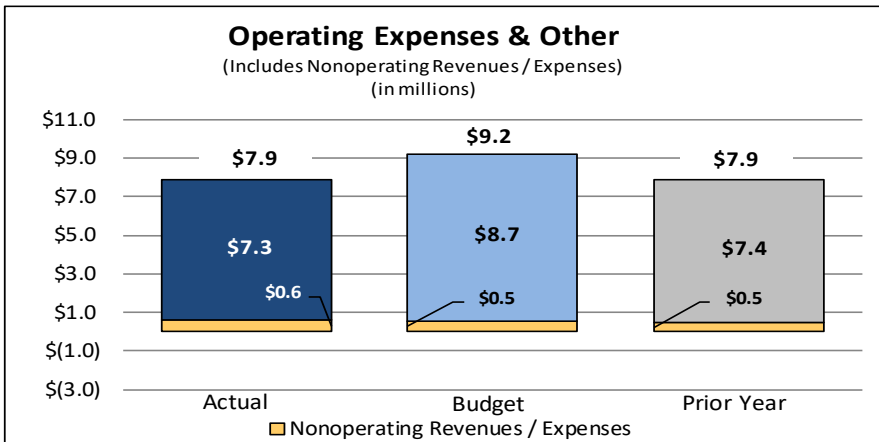
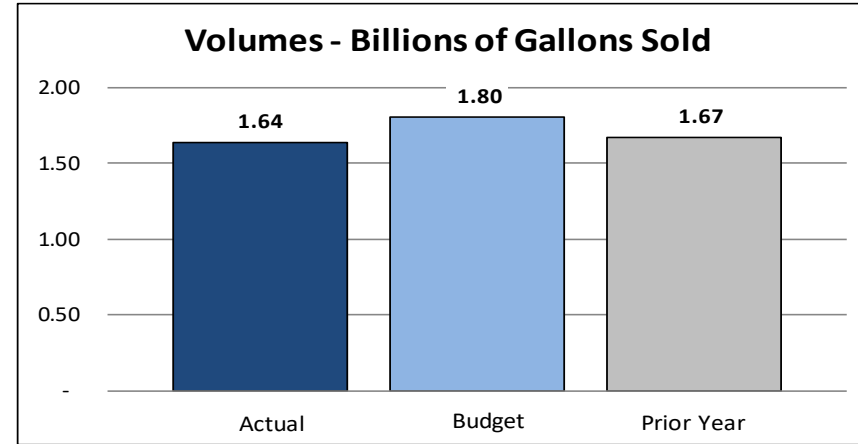
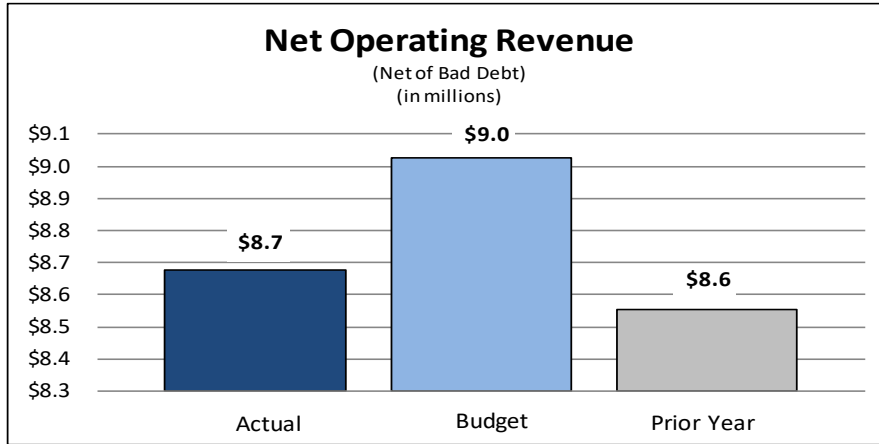


# REPORT ON INCOME & FINANCE

**JANUARY 2021**

# WATER OPERATIONS

## CURRENT MONTH – JANUARY 2021



# WATER OPERATIONS – EXECUTIVE SUMMARY

## JANUARY 2021

### Revenue:

	<u>Millions</u>
<ul style="list-style-type: none"> <li>January Water sales revenues of \$8.7 million were unfavorable to budget by \$0.3 million, or 3.8%, as follows:                             <ul style="list-style-type: none"> <li>Decreased metered sales of water due to volumes that were down 9.2% vs. budget</li> </ul> </li> </ul>	\$ (0.3)
<ul style="list-style-type: none"> <li>January Water sales revenues of \$8.7 million were favorable prior year by \$0.1M, or 1.5%, as follows:                             <ul style="list-style-type: none"> <li>Increased metered sales of water due to customer growth of 1.1% partially offset by volumes that were down 2.3% vs. prior year</li> <li>All other non-volume related</li> </ul> </li> </ul>	\$ 0.2
	\$ (0.1)

### Volumes:

- Water volumes were unfavorable to budget by 9.2% and unfavorable to prior year by 2.3%

### Operating Expenses & Other:

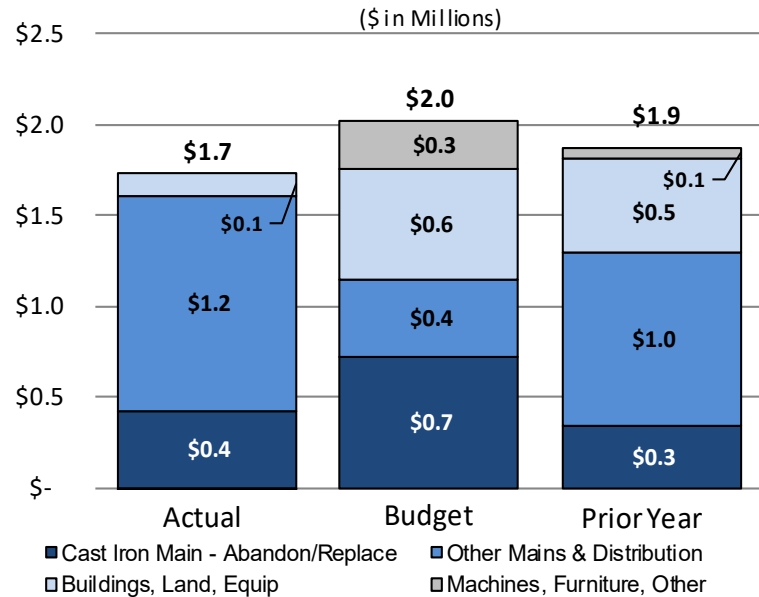
<ul style="list-style-type: none"> <li>January operating and other expenses of \$7.9 million were favorable to budget by \$1.3 million, or 15.0%, as follows:                             <ul style="list-style-type: none"> <li>Decreased Purification Operating expense primarily due to timing of consulting fees and chemical purchases</li> <li>Decreased Distribution Operating expense due to open positions in the Locating division and timing of expenses for outside services</li> <li>Decreased WIR Water service reconnects/service replacements due to timing of various water main projects</li> <li>Decreased depreciation expense (capital spending was \$0.3 million below budget in January)</li> <li>Decreased Customer Accounting and Collecting expense primarily due to staffing levels below budget in Customer Service and Customer Accounting</li> </ul> </li> </ul>	\$ 0.4
	\$ 0.3
	\$ 0.3
	\$ 0.2
	\$ 0.1
<ul style="list-style-type: none"> <li>January operating and other expenses of \$7.9 million were essentially flat to prior year</li> </ul>	

### Net Income:

- January's net income of \$0.8 million was favorable to budget by \$1.0 million and favorable to prior year by \$0.1 million

# WATER CAPITAL EXPENDITURES

## JANUARY 2021



- Year-to-date capital expenditures of \$1.7 million were \$0.3 million less than budget, as follows:

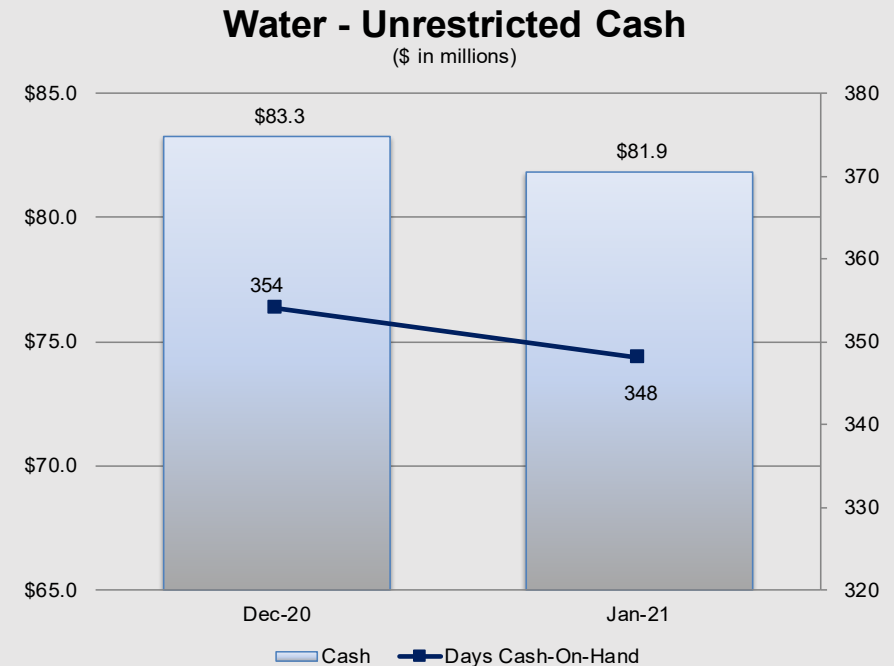
	Millions Over (Under) Budget
Florence - Low Service Pump House - (ASMEI improvements - timing)	\$ (0.4)
Buildings, Land & Equipment - Turner Pump Station Replace valves (timing)	\$ (0.1)
Mains - Cast Iron	\$ (0.3)
Other Mains & Distribution (construction contract mains \$0.5M)	\$ 0.8
Construction Machines (timing)	\$ (0.2)
All other, net	\$ (0.1)
	<b>\$ (0.3)</b>

# CASH POSITION – WATER DEPARTMENT

## JANUARY 31, 2021

- Cash and restricted funds totaled \$96.8 million; unrestricted cash totaled \$81.9 million, as depicted below:

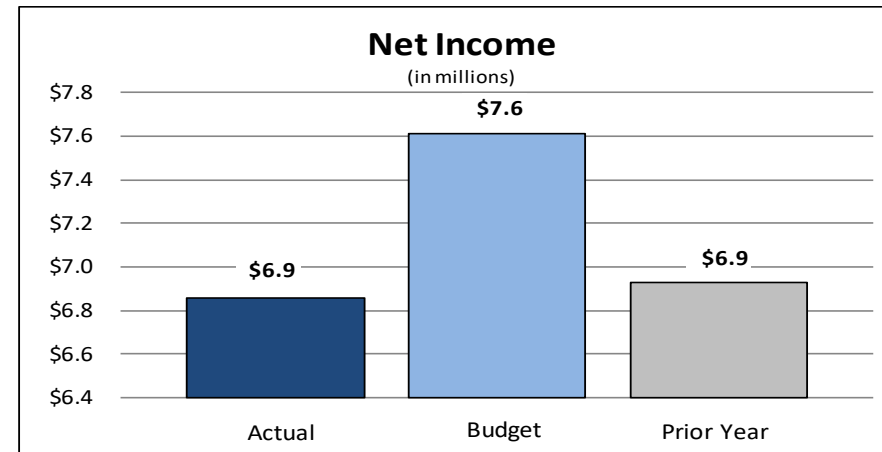
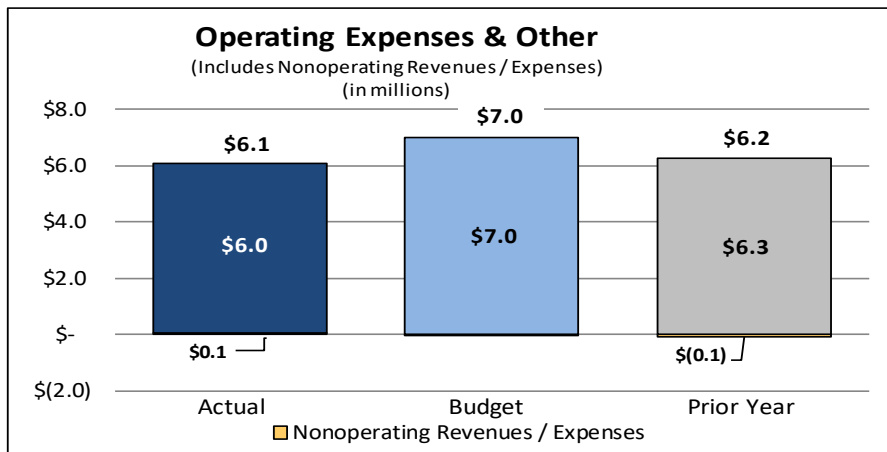
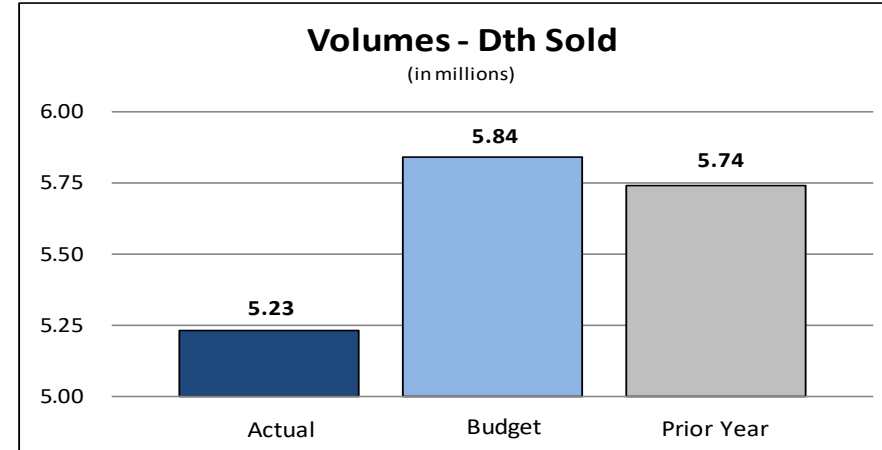
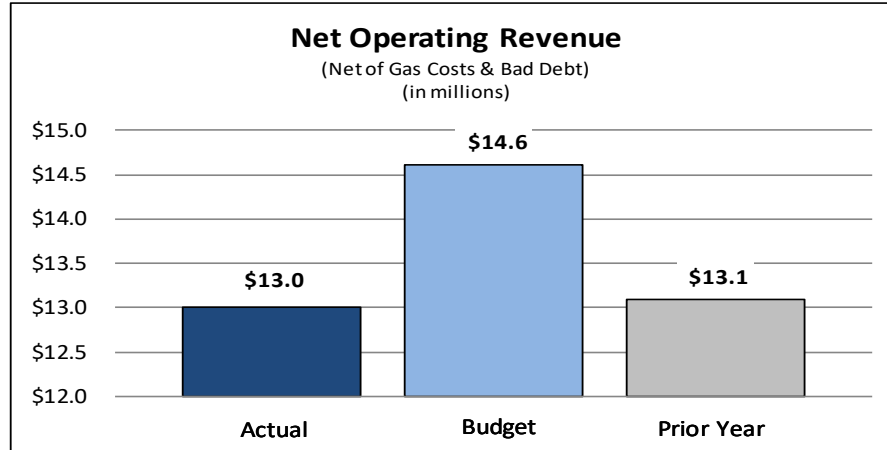
(\$ in millions)	12/31/2020	1/31/2021	Change
Cash Per Balance Sheet	\$ 97.3	\$ 96.8	\$ (0.5)
Less Restricted Cash:			
2018 Bond Project Fund (proceeds remaining)	\$ 8.9	\$ 8.1	\$ (0.8)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 1.9	\$ 3.6	\$ 1.7
Bond Reserve Fund - Deposit in Lieu of Insurance (2012 bonds)	\$ 3.0	\$ 3.0	\$ 0.0
Platte West Environmental Fund	\$ 0.2	\$ 0.2	\$ (0.0)
Subtotal Restricted Cash	\$ 14.0	\$ 14.9	\$ 0.9
<b>Unrestricted Cash</b>	<b>\$ 83.3</b>	<b>\$ 81.9</b>	<b>\$ (1.4)</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.8	\$ 7.9	\$ 0.1
Sewer Fees Collected but not Remitted	\$ 15.7	\$ 15.4	\$ (0.3)
Customer Advances for Construction*	\$ 29.0	\$ 29.1	\$ 0.1
WIR Funds Collected but not Expended	\$ 34.5	\$ 35.8	\$ 1.3
Cash Reserves	\$ (3.7)	\$ (6.3)	\$ (2.6)
Days Cash on Hand (Unrestricted Cash)	354	348	(6)
Cash Required to meet 180 Day Goal	\$ 42.4	\$ 42.3	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 40.9	\$ 39.6	



\* 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 January 31, 2021, \$11.8 million has been expended from Cash Reserves for work-in-progress.

# GAS OPERATIONS

## CURRENT MONTH – JANUARY 2021



# GAS OPERATIONS – EXECUTIVE SUMMARY

## JANUARY 2021

### Revenue:

- January Gas net revenues of \$13.0 million were unfavorable to budget by \$1.6 million, or 11.0%, as follows:

	Millions
Decreased net gas sales revenue due to volumes that were down 10.1% vs. budget	\$ (1.7)
All other non-volume related	\$ 0.1

- January Gas net revenues of \$13.0 million were unfavorable to prior year by \$0.1 million, or 0.7%, as follows:

Decreased net gas sales revenue due to volumes that were down 8.5% vs. prior year	\$ (0.2)
All other non-volume related	\$ 0.1

### Volumes:

- Gas volumes were unfavorable to budget by 10.1% and unfavorable to prior year by 8.5%

### Operating Expenses & Other:

- January operating and other expenses of \$6.1 million were \$0.9 million, or 13.3%, favorable to budget, as follows:

Decreased Distribution Operating expense due to open positions in the Locating division and timing of expenses for outside services	\$ 0.3
Decreased Customer Accounting and Collecting expense primarily due to staffing levels below budget in Customer Service and Customer Accounting	\$ 0.2
All other, net	\$ 0.4

- January operating and other expenses of \$6.1 million were \$0.1 million, or 1.5%, favorable to prior year, as follows:

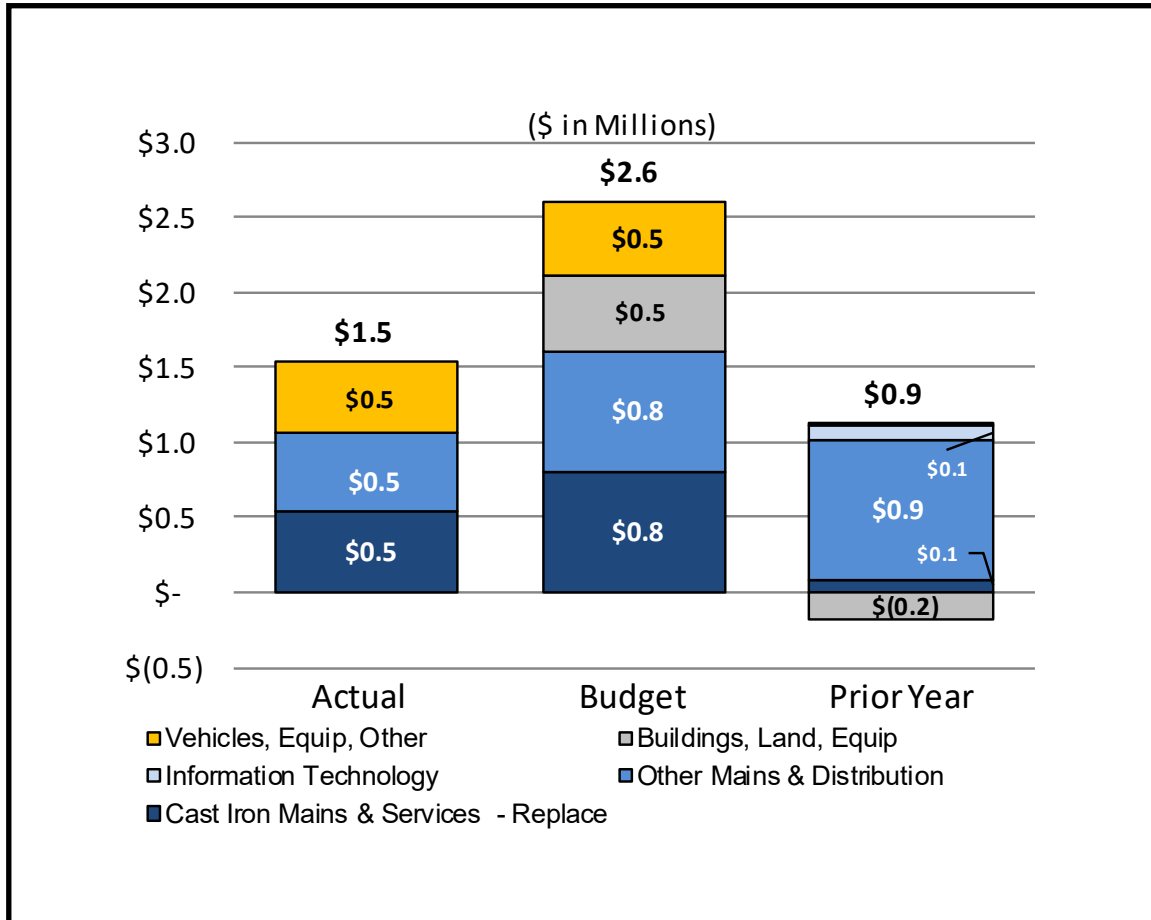
All other, net	\$ 0.1
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### Net Income:

- January's net income of \$6.9 million is \$0.7 million unfavorable to budget and essentially flat to prior year

# GAS CAPITAL EXPENDITURES

JANUARY 2021



- Year-to-date capital expenditures of \$1.5 million were \$1.1 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - Headquarters Project (timing)	\$ (0.3)
Buildings, Land and Equipment - New Construction Center - Design (timing)	\$ (0.2)
Cast Iron Mains and Services (timing)	\$ (0.3)
Other Mains & Distribution	\$ (0.3)
<b>Total</b>	<b>\$ (1.1)</b>



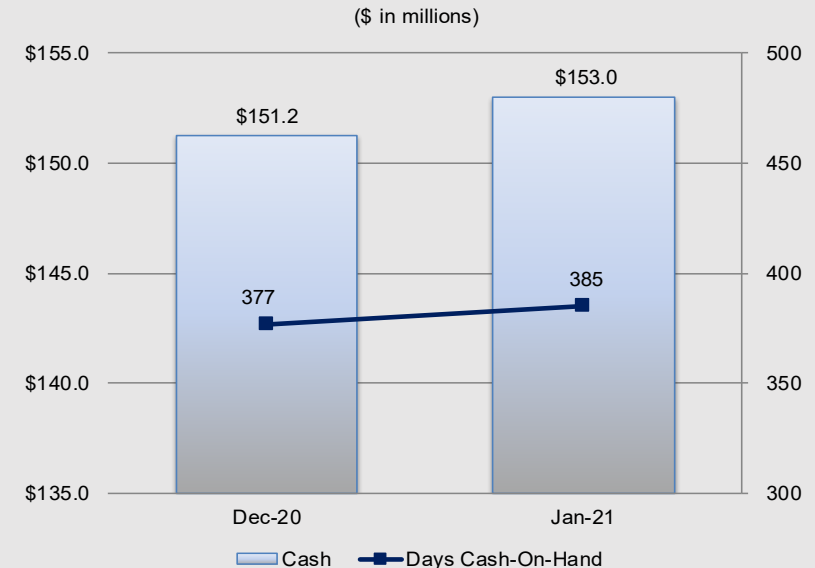
# CASH POSITION – GAS DEPARTMENT

## JANUARY 31, 2021

- Cash and restricted funds totaled \$153.4 million; unrestricted cash totaled \$153.0 million, as depicted below:

(\$ Millions)	12/31/2020	1/31/2021	Change
Cash per Balance Sheet	\$ 151.4	\$ 153.4	\$ 1.9
Less Restricted Cash:			
Bond Sinking Fund-2018 (To pay interest & principal payments)	\$ 0.2	\$ 0.4	\$ 0.2
Subtotal Restricted Cash	\$ 0.2	\$ 0.4	\$ 0.2
<b>Unrestricted Cash</b>	<b>\$ 151.2</b>	<b>\$ 153.0</b>	<b>\$ 1.8</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 25.5	\$ 21.8	\$ (3.7)
Customer Advances for Construction	\$ 1.2	\$ 1.3	\$ 0.1
Cash Reserves	\$ 124.5	\$ 129.9 *	\$ 5.4
Days Cash on Hand (Unrestricted Cash)	377	385	8
Cash Required to meet 180 Day Goal	\$ 72.2	\$ 71.6	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 79.0	\$ 81.4	

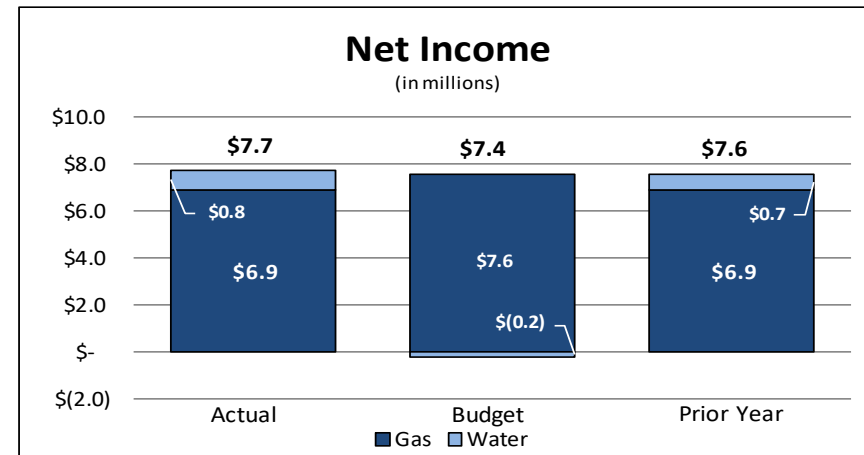
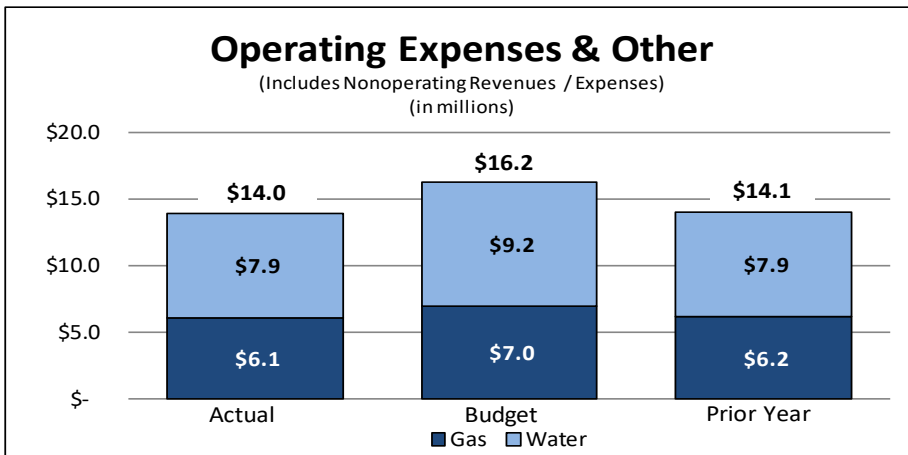
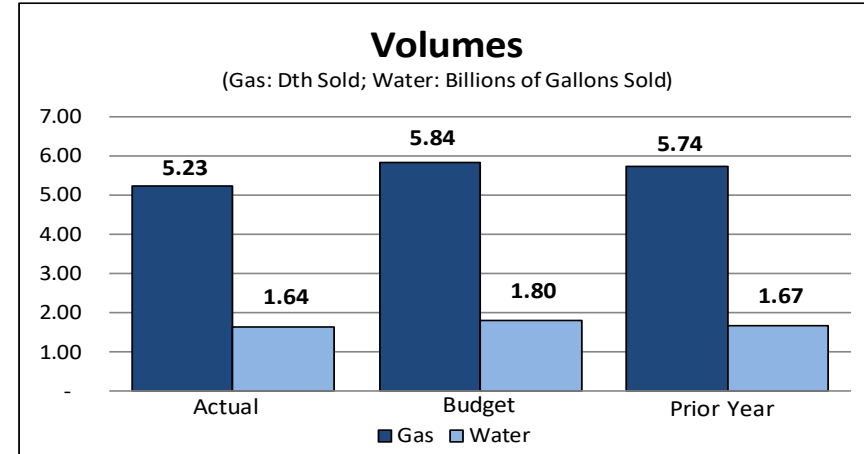
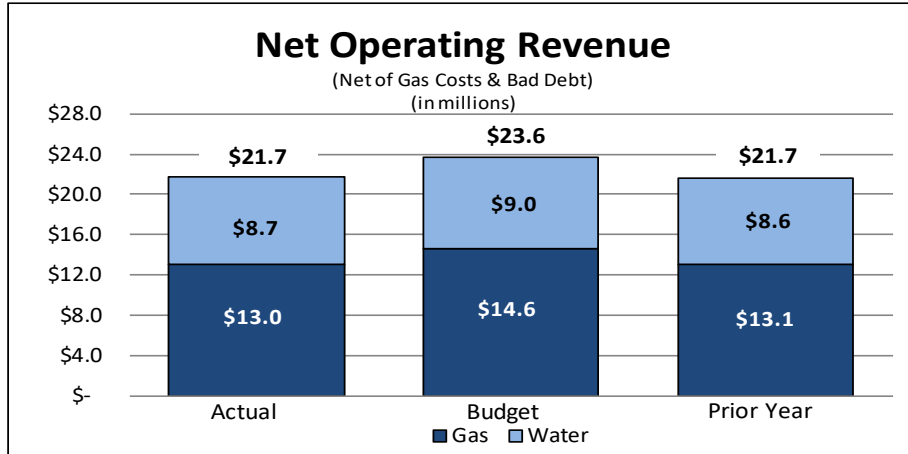
### Gas - Unrestricted Cash



\*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.

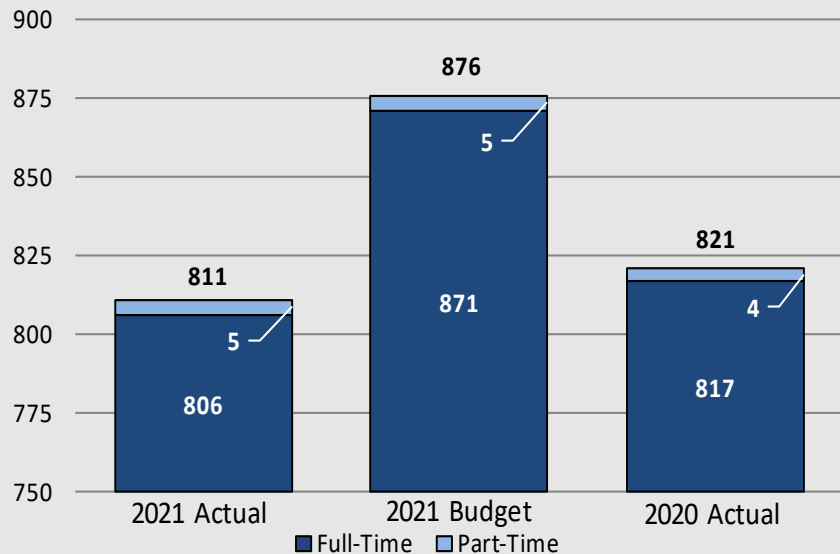
# GAS & WATER COMBINED

## CURRENT MONTH – JANUARY 2021



# PERSONNEL - AS OF JANUARY 31, 2021

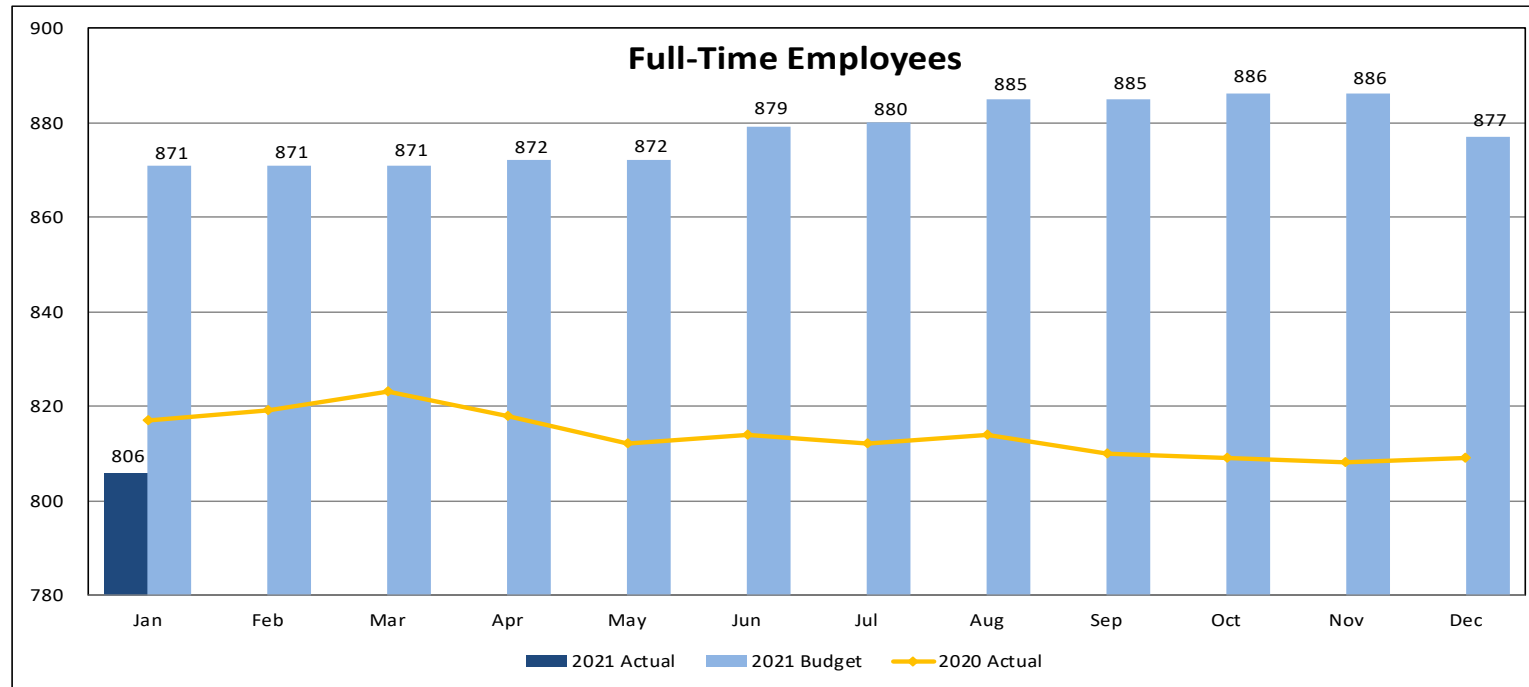
## (GAS & WATER COMBINED)



- The active payroll for January was \$5.7 million, compared with \$5.8 million in budget and \$5.8 million in prior year.
- At January 31<sup>st</sup>, there were 806 regular full-time employees, compared with 871 in budget and 817 at January 31, 2020
- At January 31<sup>st</sup>, there were 5 regular part-time employees, compared with 5 in budget and 4 at January 31, 2020
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense

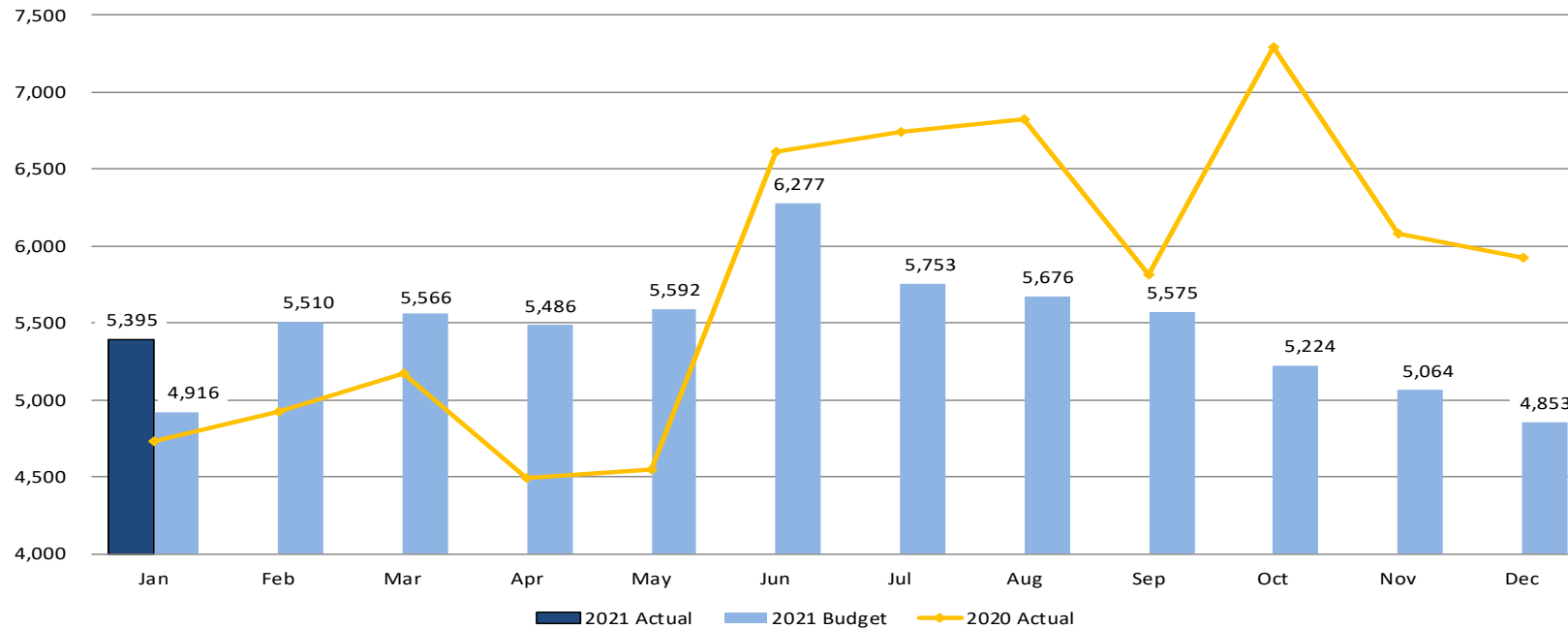
# PERSONNEL TREND - THROUGH JANUARY 2021

(GAS & WATER COMBINED)



# OVERTIME HOURS TREND - THROUGH JANUARY 2021

## (GAS & WATER COMBINED)



	Month of January				
	2021 Actual	2021 Budget	2020 Actual	Favorable/(Unfavorable)	
				vs. Budget	vs. 2020
Overtime Hours	5,395.0	4,915.5	4,733.5	(479.5)	(661.5)
Overtime Dollars	\$ 312,033	\$ 277,805	\$ 258,551	\$ (34,228)	\$ (53,482)

# OVERTIME HOURS TREND (continued)

## JANUARY 2021

### (GAS & WATER COMBINED)

Overtime hours for the month totaled 5,395.0 as compared with 4,915.5 in budget and 4,733.5 in prior year. Overtime hours were 479.5 higher than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Construction (1)	(652.0)
Florence (2)	102.0
All other, net	70.5
	<u>(479.5)</u>

(1) Increased overtime due to open positions in Construction (140 employees as of January 31 vs. 157 in budget)

(2) Decreased overtime due to fewer absences than anticipated for medical and sick leave (budget based on historical averages)

**METROPOLITAN**  

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**UTILITIES DISTRICT**

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

	<u>Current Month</u>		<u>Variance Vs. Budget</u>		<u>Variance Vs. Prior Year</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Prior Year</u>	<u>% Over (Under)</u>	<u>\$/# Over (Under)</u>	<u>% Over (Under)</u>	<u>\$/# Over (Under)</u>
Revenues							
Water sales	\$ 7,168,103	\$ 7,427,528	\$ 6,934,196	(3.49)%	\$ (259,425)	3.37 %	\$ 233,906
Infrastructure charge	1,254,758	1,242,244	1,191,298	1.01 %	12,514	5.33 %	63,460
Other	254,875	354,764	428,188	(28.16)%	(99,889)	(40.48)%	(173,313)
Total revenues	<u>8,677,735</u>	<u>9,024,536</u>	<u>8,553,681</u>	<u>(3.84)%</u>	<u>(346,801)</u>	<u>1.45 %</u>	<u>124,054</u>
Revenue Deductions							
Operating & Maintenance	5,874,661	7,141,592	5,991,553	(17.74)%	(1,266,931)	(1.95)%	(116,893)
Other	1,381,939	1,531,528	1,354,927	(9.77)%	(149,589)	1.99 %	27,012
Total expenses	<u>7,256,600</u>	<u>8,673,120</u>	<u>7,346,481</u>	<u>(16.33)%</u>	<u>(1,416,520)</u>	<u>(1.22)%</u>	<u>(89,881)</u>
Other Expense (Income)	<u>590,445</u>	<u>561,154</u>	<u>488,961</u>	<u>5.22 %</u>	<u>29,291</u>	<u>20.75 %</u>	<u>101,484</u>
Net Income (Loss)	<u>\$ 830,690</u>	<u>\$ (209,738)</u>	<u>\$ 718,239</u>	<u>(496.06)%</u>	<u>\$ 1,040,428</u>	<u>15.66 %</u>	<u>\$ 112,451</u>
Thousands of gallons sold	1,635,843	1,801,050	1,674,040	(9.17)%	(165,207)	(2.28)%	(38,197)
Number of customers	220,768	220,508	218,310	.12 %	260	1.13 %	2,458
Plant Additions & Replacements	\$ 1,708,777	\$ 1,996,161	\$ 1,851,821	(14.40)%	\$ (287,384)	(7.72)%	\$ (143,044)



**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

	<u>Current Month</u>			<u>Variance Vs. Budget</u>		<u>Variance Vs. Prior Year</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Prior Year</u>	<u>% Over (Under)</u>	<u>\$/# Over (Under)</u>	<u>% Over (Under)</u>	<u>\$/# Over (Under)</u>
Revenues							
Gas Sales	\$ 26,125,431	33,937,465	\$ 28,338,185	(23.02)%	\$ (7,812,034)	(7.81)%	\$ (2,212,755)
(Over)/under gas recovery	1,186,148	-	(4,340)		1,186,148	(27430.22)%	1,190,488
Infrastructure charge	1,110,957	1,097,006	1,055,966	1.27 %	13,951	5.21 %	54,991
Other	425,281	349,913	322,794	21.54 %	75,368	31.75 %	102,487
Total revenues, net	<u>28,847,817</u>	<u>35,384,384</u>	<u>29,712,606</u>	<u>(18.47)%</u>	<u>(6,536,567)</u>	<u>(2.91)%</u>	<u>(864,789)</u>
Less: Natural gas purchased for resale	15,839,303	21,123,438	16,616,914	(25.02)%	(5,284,134)	(4.68)%	(777,611)
Gas purchase discount earned	-	(350,000)	-		350,000	#DIV/0!	-
CPEP Rebates	-	-	-		-		-
Operating revenues, net of gas cost	<u>13,008,513</u>	<u>14,610,946</u>	<u>13,095,692</u>	<u>(10.97)%</u>	<u>(1,602,433)</u>	<u>(.67)%</u>	<u>(87,179)</u>
Revenue Deductions							
Operating & Maintenance	3,998,235	4,856,168	4,338,374	(17.67)%	(857,933)	(7.84)%	(340,139)
Other	1,989,004	2,166,296	1,909,151	(8.18)%	(177,292)	4.18 %	79,853
Total operating expenses	<u>5,987,239</u>	<u>7,022,464</u>	<u>6,247,525</u>	<u>(14.74)%</u>	<u>(1,035,225)</u>	<u>(4.17)%</u>	<u>(260,286)</u>
Other expense (income)	<u>84,996</u>	<u>(19,850)</u>	<u>(81,960)</u>	<u>528.19 %</u>	<u>104,846</u>	<u>203.70 %</u>	<u>166,956</u>
Net Income (Loss)	<u>\$ 6,936,278</u>	<u>\$ 7,608,332</u>	<u>\$ 6,930,127</u>	<u>(8.83)%</u>	<u>(672,054)</u>	<u>.09 %</u>	<u>6,151</u>
Total Sales Adjusted for Unbilled Sales	5,250,714	5,840,630	5,740,725	(10.10)%	(589,916)	(8.54)%	(490,011)
Heating degree days	1,114	1,238	1,189	(10.02)%	(124)	(6.31)%	(75)
Number of customers	235,667	233,838	233,048	0.78%	1,829	1.12 %	2,619
Plant Additions & Replacements	\$ 1,534,954	\$ 2,608,894	\$ 944,916	(41.16)%	\$ (1,073,940)	62.44 %	\$ 590,038

## 2021 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2020	Actual January	Budget February	Budget March	Budget April	Budget May	Budget June	Budget July	Budget August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2021
<b>GAS</b>															
Gas Infrastructure Revenue	\$164,254,612	\$1,110,957	\$1,097,432	\$1,097,855	\$1,098,281	\$1,098,707	\$1,099,130	\$1,099,556	\$1,099,982	\$1,100,405	\$1,100,831	\$1,101,257	\$1,101,680	\$13,206,073	\$177,460,685
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$157,208)
<b>Expenditures</b>															
GCI Mains per G-21	\$95,954,244	287,241	392,100	392,100	1,036,100	1,036,100	1,036,100	1,036,100	1,036,100	1,036,100	1,036,100	1,036,100	1,034,900	\$10,395,141	\$106,349,384
Abandonments - approximate*	\$10,943,995	250,143	141,667	141,667	141,667	141,667	141,667	141,667	141,667	141,667	141,667	141,667	141,667	\$1,808,480	\$12,752,475
GIR services per G-21	\$77,867,761	224,893	323,300	387,900	820,500	751,300	930,300	847,000	864,500	860,500	865,200	805,300	886,000	\$8,566,693	\$86,434,454
GIR service reconections per G-3	\$18,236,003	78,491	118,405	121,795	224,672	211,228	256,494	410,644	345,168	403,715	314,386	308,335	227,166	\$3,020,499	\$21,256,502
Regulator Stations per G-21	\$630,082	24,263	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	6,200	\$88,463	\$718,545
<b>TOTAL EXPENDITURES</b>	<b>\$203,632,084</b>	<b>865,031</b>	<b>981,272</b>	<b>1,049,262</b>	<b>2,228,739</b>	<b>2,146,095</b>	<b>2,370,361</b>	<b>2,441,211</b>	<b>2,393,235</b>	<b>2,447,782</b>	<b>2,363,153</b>	<b>2,297,202</b>	<b>2,295,933</b>	<b>\$23,879,276</b>	<b>\$227,511,360</b>
<b>NET CURRENT YEAR</b>	<b>(\$39,534,680)</b>	<b>\$245,926</b>	<b>\$116,160</b>	<b>\$48,593</b>	<b>(\$1,130,458)</b>	<b>(\$1,047,388)</b>	<b>(\$1,271,231)</b>	<b>(\$1,341,655)</b>	<b>(\$1,293,253)</b>	<b>(\$1,347,377)</b>	<b>(\$1,262,322)</b>	<b>(\$1,195,945)</b>	<b>(\$1,194,253)</b>	<b>(\$10,673,203)</b>	<b>(\$50,207,883)</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)</b>	<b>(39,534,680)</b>	<b>(39,288,754)</b>	<b>(39,172,594)</b>	<b>(39,124,001)</b>	<b>(40,254,459)</b>	<b>(41,301,847)</b>	<b>(42,573,078)</b>	<b>(43,914,733)</b>	<b>(45,207,986)</b>	<b>(46,555,363)</b>	<b>(47,817,685)</b>	<b>(49,013,630)</b>	<b>(50,207,883)</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>\$5,207,904</b>	<b>187,383</b>												<b>\$187,383</b>	<b>\$5,395,287</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)</b>	<b>(11,739,809)</b>	<b>(11,681,266)</b>	<b>(11,565,106)</b>	<b>(11,516,513)</b>	<b>(12,646,971)</b>	<b>(13,694,359)</b>	<b>(14,965,590)</b>	<b>(16,307,245)</b>	<b>(17,600,498)</b>	<b>(18,947,875)</b>	<b>(20,210,197)</b>	<b>(21,406,142)</b>	<b>(22,600,395)</b>		<b>(22,600,395)</b>
Cast Iron Mains Abandoned-Qtr (Miles)				0.00			0.00			0.00			0.00		
Cast Iron Mains Abandoned-YTD (Miles)	40.90			0.00			0.00			0.00			0.00		
Cast Iron Miles of Main Remaining	198.38			198.38			198.38			198.38			198.38		

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

## 2021 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2020	Actual January	Budget February	Budget March	Budget April	Budget May	Budget June	Budget July	Budget August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2021
<b>WATER</b>															
Water Infrastructure Revenue	\$165,926,467	1,254,758	1,243,030	1,244,546	1,248,262	1,251,450	1,253,978	1,255,736	1,256,724	1,257,580	1,255,774	1,255,578	1,256,218	\$15,033,634	\$180,960,101
Water Infrastructure Revenue - Commodity	\$14,090,837	555,647	562,148	558,794	565,896	652,752	1,264,064	1,596,714	1,818,220	1,599,207	1,225,136	646,598	585,851	\$11,631,027	\$25,721,864
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$118,678,851	425,151	706,200	1,529,275	2,185,710	2,245,708	2,007,108	1,726,384	1,667,383	1,657,383	1,689,784	1,419,783	1,429,782	\$18,689,651	\$137,368,502
Abandonments - approximate*	\$3,724,518	9,521	46,150	46,150	46,150	46,150	46,150	46,150	46,150	46,150	46,150	46,150	46,150	\$517,171	\$4,241,689
Service Reconnections W-2	\$22,625,322	66,330	464,600	626,358	770,376	879,157	979,363	979,453	904,157	820,376	726,358	564,450	396,571	\$8,177,549	\$30,802,871
Infrastructure Integrity	\$384,781	36,325	117,360	115,313	119,326	115,377	121,416	118,808	116,231	121,325	169,399	164,945	170,734	\$1,486,559	\$1,871,340
<b>TOTAL EXPENDITURES</b>	<b>\$145,413,473</b>	<b>537,327</b>	<b>1,334,310</b>	<b>2,317,096</b>	<b>3,121,562</b>	<b>3,286,392</b>	<b>3,154,037</b>	<b>2,870,795</b>	<b>2,733,921</b>	<b>2,645,234</b>	<b>2,631,691</b>	<b>2,195,328</b>	<b>2,043,237</b>	<b>28,870,930</b>	<b>174,284,403</b>
<b>NET CURRENT YEAR</b>	<b>\$34,533,131</b>	<b>\$1,273,078</b>	<b>\$470,868</b>	<b>(\$513,756)</b>	<b>(\$1,307,404)</b>	<b>(\$1,382,190)</b>	<b>(\$635,995)</b>	<b>(\$18,345)</b>	<b>\$341,023</b>	<b>\$211,553</b>	<b>(\$150,781)</b>	<b>(\$293,152)</b>	<b>(\$201,168)</b>	<b>(\$2,206,269)</b>	<b>\$32,326,862</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)</b>															
	34,533,131	35,806,209	36,277,077	35,763,321	34,455,917	33,073,727	32,437,732	32,419,387	32,760,410	32,971,963	32,821,182	32,528,030	32,326,862		
Cast Iron Mains Abandoned-Qtr (Miles)				0.00			0.00			0.00			0.00		
Cast Iron Mains Abandoned-YTD (Miles)	13.40			0.00			0.00			0.00			0.00		
Cast Iron Miles of Main Remaining	1,166.80			1,166.80			1,166.80			1,166.80			1,166.80		

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

**METROPOLITAN UTILITIES DISTRICT  
PAYROLL BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

**A-12a  
JANUARY 2021**

	Month of January		
	2021 Actual	2021 Budget	2020 Actual
President's Office	\$ 102,523	\$ 107,779	\$ 143,570
Top level reductions	-	(181,705)	0
	<u>102,523</u>	<u>(73,926)</u>	<u>143,570</u>
Law	73,816	74,451	71,330
Human Resources - Vice President - Savine	82,447	84,059	66,586
Senior Vice President - Mendenhall	156,263	158,510	137,916
Safety, Security, Locating & Dispatch	264,275	303,611	264,637
Facilities Management	39,479	65,690	65,659
Vice President - Hunter	303,754	369,301	330,296
Field Services Administration	98,397	94,443	90,984
Field Services	653,786	680,578	673,513
Transportation	110,998	113,555	155,572
Transportation Office	33,738	60,120	-
Vice President - Melville	896,919	948,696	920,069
Senior Vice President - Ausdemore	1,200,673	1,317,997	1,250,365
Information Technology	441,708	502,317	417,423
Customer Service Administration	27,624	27,016	26,332
Customer Service	218,167	234,729	238,150
Customer Accounting	144,995	151,176	171,430
Remittance	-	-	-
Branch Delivery	62,646	66,933	38,618
Vice President - Lobsiger	895,140	982,171	891,953
Purchasing	57,708	46,367	38,506
Meter Services	185,556	196,216	228,868
Rates, Regulatory Affairs & Revenues	19,730	19,296	18,861
Accounting	126,305	130,834	131,557
Stores	85,717	80,213	71,862
Senior Vice President - Schaffart	475,016	472,926	489,654
Gas Operations	35,508	34,177	34,176
Gas Production	143,369	138,754	136,026
Gas Systems Control	49,340	47,626	51,908
Gas Distribution	92,985	86,739	96,502
Vice President - Knight	321,202	307,296	318,612
Water Operations	22,738	12,714	23,726
Water Pumping - Florence	223,809	234,298	242,839
Maintenance	205,493	206,890	192,098
Water Distribution	218,051	222,683	216,816
Platte South	73,358	89,898	90,490
Platte West	121,775	119,152	117,835
Water Quality	71,846	69,665	64,143
Vice President - Niiya	937,070	955,300	947,947
Marketing & Governmental Affairs	73,113	76,018	78,163
Infrastructure Integrity	76,014	85,048	33,187
Corporate Communications	74,761	72,791	71,618
Engineering & Construction	36,252	57,232	55,808
Plant Engineering	222,812	217,933	194,460
Engineering Design	231,309	220,360	241,427
Construction	947,847	989,107	942,891
Vice President - O'Brien	1,438,220	1,484,632	1,434,586
Senior Vice President - O'Brien	2,920,380	2,981,085	2,884,113
Total Payroll	<u>\$ 5,749,995</u>	<u>\$ 5,838,763</u>	<u>\$ 5,797,571</u>

**A-12a**

**METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

A-12b  
JANUARY 2021

	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	-	-	7	-	-	5	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	<u>6</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>
Law	9	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	11	1	-	12	-	1	11	-	-
Senior Vice President - Mendenhall	20	1	-	21	-	1	20	-	-
Safety, Security, Locating & Dispatch	39	-	1	45	-	1	38	-	-
Facilities Management	7	-	-	10	-	-	10	-	-
Vice President - Hunter	46	-	1	55	-	1	48	-	-
Field Services Administration	12	-	-	13	-	-	12	-	-
Field Services	89	-	-	97	-	-	93	-	-
Transportation	18	-	-	19	-	-	24	-	-
Transportation Office	5	-	-	9	-	-	-	-	-
Vice President - Melville	124	-	-	138	-	-	129	-	-
Senior Vice President - Ausdemore	170	-	1	193	-	1	177	-	-
Information Technology	48	-	-	55	-	-	49	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	40	-	-	46	-	-	45	-	-
Customer Accounting	26	1	-	28	1	-	31	1	-
Remittance	-	-	-	-	-	-	-	-	-
Branch Delivery	12	-	-	12	-	-	8	-	-
Vice President - Lobsiger	129	1	-	144	1	-	136	1	-
Purchasing	6	-	-	6	-	-	5	-	-
Meter Services	34	-	-	36	-	-	41	-	1
Rates, Regulatory Affairs & Revenues	2	-	-	2	-	-	2	-	-
Accounting	16	-	-	17	-	-	17	-	-
Stores	13	-	-	13	-	-	13	-	-
Senior Vice President - Schaffart	71	-	-	74	-	-	78	-	1
Gas Operations	3	-	-	3	-	-	3	-	-
Gas Production	18	1	-	17	1	-	15	1	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	13	-	-	13	-	-	12	-	-
Vice President - Knight	40	1	-	39	1	-	36	1	-
Water Operations	2	-	-	1	-	-	2	-	-
Water Pumping - Florence	32	-	-	33	-	-	32	-	-
Maintenance	29	-	-	29	-	-	26	-	-
Water Distribution	32	-	-	33	-	-	32	-	-
Platte South	10	1	-	12	1	-	11	1	-
Platte West	16	1	-	16	1	-	14	1	-
Water Quality	10	-	-	10	-	-	9	-	-
Vice President - Niiya	131	2	-	134	2	-	126	2	-
Marketing & Governmental Affairs	12	-	-	12	-	-	12	-	-
Infrastructure Integrity	12	-	1	13	-	1	4	-	-
Corporate Communications	9	-	-	9	-	-	9	-	-
Engineering & Construction	3	-	-	5	-	-	5	-	-
Plant Engineering	30	-	-	30	-	-	28	-	-
Engineering Design	33	-	1	33	1	-	36	-	1
Construction	140	-	-	157	-	-	145	-	-
Vice President - O'Brien	206	-	1	225	1	-	214	-	1
Senior Vice President - O'Brien	410	3	2	432	4	1	401	3	1
Total Employees	<u>806</u>	<u>5</u>	<u>3</u>	<u>871</u>	<u>5</u>	<u>3</u>	<u>817</u>	<u>4</u>	<u>2</u>

A-12b

**METROPOLITAN UTILITIES DISTRICT  
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

A-12b  
JANUARY 2021

	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	-	-	7	-	-	5	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	<u>6</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>
Law	9	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	8	-	-	9	-	-	8	-	-
Senior Vice President - Mendenhall	17	-	-	18	-	-	17	-	-
Safety, Security, Locating & Dispatch	11	-	-	12	-	-	11	-	-
Facilities Management	3	-	-	4	-	-	4	-	-
Vice President - Hunter	14	-	-	16	-	-	15	-	-
Field Services Administration	7	-	-	7	-	-	7	-	-
Field Services	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	2	-	-
Transportation Office	1	-	-	3	-	-	-	-	-
Vice President - Melville	10	-	-	10	-	-	9	-	-
Senior Vice President - Ausdemore	24	-	-	26	-	-	24	-	-
Information Technology	48	-	-	55	-	-	49	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	5	-	-	6	-	-	5	-	-
Customer Accounting	2	-	-	3	-	-	2	-	-
Remittance	-	-	-	-	-	-	-	-	-
Branch Delivery	1	-	-	1	-	-	-	-	-
Vice President - Lobsiger	59	-	-	68	-	-	59	-	-
Purchasing	6	-	-	6	-	-	5	-	-
Meter Services	3	-	-	3	-	-	3	-	-
Rates, Regulatory Affairs & Revenues	2	-	-	2	-	-	2	-	-
Accounting	10	-	-	11	-	-	11	-	-
Stores	2	-	-	2	-	-	2	-	-
Senior Vice President - Schaffart	23	-	-	24	-	-	23	-	-
Gas Operations	3	-	-	3	-	-	3	-	-
Gas Production	3	-	-	3	-	-	2	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	1	-	-	1	-	-	1	-	-
Vice President - Knight	13	-	-	13	-	-	12	-	-
Water Operations	2	-	-	1	-	-	2	-	-
Water Pumping - Florence	8	-	-	9	-	-	9	-	-
Maintenance	3	-	-	3	-	-	2	-	-
Water Distribution	3	-	-	3	-	-	3	-	-
Platte South	2	-	-	2	-	-	2	-	-
Platte West	2	-	-	2	-	-	2	-	-
Water Quality	9	-	-	9	-	-	8	-	-
Vice President - Niiya	29	-	-	29	-	-	28	-	-
Marketing & Governmental Affairs	5	-	-	5	-	-	5	-	-
Infrastructure Integrity	3	-	-	4	-	-	4	-	-
Corporate Communications	9	-	-	9	-	-	9	-	-
Engineering & Construction	3	-	-	5	-	-	5	-	-
Plant Engineering	30	-	-	30	-	-	28	-	-
Engineering Design	19	-	-	19	-	-	16	-	-
Construction	8	-	-	8	-	-	7	-	-
Vice President - O'Brien	60	-	-	62	-	-	56	-	-
Senior Vice President - O'Brien	119	-	-	122	-	-	114	-	-
Total Employees	<u>248</u>	<u>-</u>	<u>-</u>	<u>265</u>	<u>-</u>	<u>-</u>	<u>242</u>	<u>-</u>	<u>-</u>

A-12b

**METROPOLITAN UTILITIES DISTRICT  
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

A-12b  
JANUARY 2021

	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	-	-	-	-	-
	-	-	-	0	-	-	-	-	-
Law	-	-	-	-	-	-	-	-	-
Human Resources - Vice President - Savine	3	1	-	3	-	1	3	-	-
Senior Vice President - Mendenhall	3	1	-	3	-	1	3	-	-
Safety, Security, Locating & Dispatch	28	-	1	33	-	1	27	-	-
Facilities Management	4	-	-	6	-	-	6	-	-
Vice President - Hunter	32	-	1	39	-	1	33	-	-
Field Services Administration	5	-	-	6	-	-	5	-	-
Field Services	89	-	-	97	-	-	93	-	-
Transportation	16	-	-	19	-	-	22	-	-
Transportation Office	4	-	-	6	-	-	-	-	-
Vice President - Melville	114	-	-	128	-	-	120	-	-
Senior Vice President - Ausdemore	146	-	1	167	-	1	153	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	35	-	-	40	-	-	40	-	-
Customer Accounting	24	1	-	25	1	-	29	1	-
Remittance	-	-	-	-	-	-	-	-	-
Branch Delivery	11	-	-	11	-	-	8	-	-
Vice President - Lobsiger	70	1	-	76	1	-	77	1	-
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	31	-	-	33	-	-	38	-	1
Rates, Regulatory Affairs & Revenues	-	-	-	-	-	-	-	-	-
Accounting	6	-	-	6	-	-	6	-	-
Stores	11	-	-	11	-	-	11	-	-
Senior Vice President - Schaffart	48	-	-	50	-	-	55	-	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	-	-	24	-	-
Water Distribution	29	-	-	30	-	-	29	-	-
Platte South	8	1	-	10	1	-	9	1	-
Platte West	14	1	-	14	1	-	12	1	-
Water Quality	1	-	-	1	-	-	1	-	-
Vice President - Niiya	102	2	-	105	2	-	98	2	-
Marketing & Governmental Affairs	7	-	-	7	-	-	7	-	-
Infrastructure Integrity	9	-	1	9	-	1	-	-	-
Corporate Communications	-	-	-	-	-	-	-	-	-
Engineering & Construction	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	-	-	-	-	-	-	-
Engineering Design	14	-	1	14	1	-	20	-	1
Construction	132	-	-	149	-	-	138	-	-
Vice President - O'Brien	146	-	1	163	1	-	158	-	1
Senior Vice President - O'Brien	291	3	2	310	4	1	287	3	1
Total Employees	558	5	3	606	5	3	575	4	2

A-12b

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

**A-12c  
JANUARY 2021**

	Month of January		
	2021 Actual	2021 Budget	2020 Actual
President's Office	0.0	0.0	0.0
Law	11.5	15.0	3.5
Human Resources - Vice President - Savine	29.5	5.0	4.0
Senior Vice President - Mendenhall	<u>41.0</u>	<u>20.0</u>	<u>7.5</u>
Safety, Security, Locating & Dispatch	244.5	240.0	178.5
Facilities Management	55.0	40.0	150.0
Vice President - Hunter	<u>299.5</u>	<u>280.0</u>	<u>328.5</u>
Field Services Administration	172.5	150.0	136.0
Field Services	1,251.5	1,200.0	1,015.5
Transportation	34.5	91.0	72.0
Transportation Office	26.5	83.0	0.0
Vice President - Melville	<u>1,485.0</u>	<u>1,524.0</u>	<u>1,223.5</u>
Senior Vice President - Ausdemore	<u>1,784.5</u>	<u>1,804.0</u>	<u>1,552.0</u>
Information Technology	20.0	25.0	6.5
Customer Service Administration	0.0	0.0	0.0
Customer Service	23.0	40.0	84.0
Customer Accounting	48.0	5.0	4.0
Remittance	0.0	0.0	0.0
Branch Delivery	0.0	20.0	22.0
Vice President - Lobsiger	<u>91.0</u>	<u>90.0</u>	<u>116.5</u>
Purchasing	0.0	0.0	0.0
Meter Services	1.0	5.0	4.5
Rates, Regulatory Affairs & Revenues	0.0	0.0	0.0
Accounting	1.0	0.0	0.0
Stores	19.5	12.0	25.0
Senior Vice President - Schaffart	<u>21.5</u>	<u>17.0</u>	<u>29.5</u>
Gas Operations	0.0	0.0	0.0
Gas Production	68.0	128.5	184.0
Gas Systems Control	0.0	2.0	4.0
Gas Distribution	20.0	53.0	15.0
Vice President - Knight	<u>88.0</u>	<u>183.5</u>	<u>203.0</u>
Water Operations	0.0	0.0	0.0
Water Pumping - Florence	108.0	210.0	209.0
Maintenance	109.0	130.0	78.0
Water Distribution	436.0	500.0	541.5
Platte South	18.0	30.0	9.5
Platte West	119.5	45.0	47.0
Water Quality	16.0	10.0	24.0
Vice President - Niiya	<u>806.5</u>	<u>925.0</u>	<u>909.0</u>
Marketing & Governmental Affairs	0.0	0.0	0.0
Infrastructure Integrity	31.0	0.0	0.0
Corporate Communications	0.0	0.0	0.0
Engineering & Construction	0.0	0.0	0.0
Plant Engineering	0.0	10.0	30.5
Engineering Design	107.5	94.0	113.5
Construction	<u>2,424.0</u>	<u>1,772.0</u>	<u>1,772.0</u>
Vice President - O'Brien	<u>2,531.5</u>	<u>1,876.0</u>	<u>1,916.0</u>
Senior Vice President - O'Brien	<u>3,457.0</u>	<u>2,984.5</u>	<u>3,028.0</u>
Total Overtime Hours	<u>5,395.0</u>	<u>4,915.5</u>	<u>4,733.5</u>

**A-12c**



**METROPOLITAN UTILITIES DISTRICT  
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

**A-12d  
JANUARY 2021**

	Month of January		
	2021 Actual	2021 Budget	2020 Actual
President's Office	\$ -	\$ -	\$ -
Law	640	825	181
Human Resources - Vice President - Savine	1,261	220	146
Senior Vice President - Mendenhall	<u>1,901</u>	<u>1,045</u>	<u>327</u>
Safety, Security, Locating & Dispatch	13,737	13,440	10,400
Facilities Management	2,517	2,480	7,784
Vice President - Hunter	<u>16,254</u>	<u>15,920</u>	<u>18,184</u>
Field Services Administration	12,034	9,600	9,221
Field Services	77,323	68,400	61,501
Transportation	2,187	5,278	4,488
Transportation Office	1,965	4,814	-
Vice President - Melville	<u>93,509</u>	<u>88,092</u>	<u>75,211</u>
Senior Vice President - Ausdemore	<u>109,763</u>	<u>104,012</u>	<u>93,395</u>
Information Technology	1,370	1,525	347
Customer Service Administration	-	-	-
Customer Service	972	1,720	3,567
Customer Accounting	2,123	225	177
Remittance	-	-	-
Branch Delivery	-	840	946
Vice President - Lobsiger	<u>4,465</u>	<u>4,310</u>	<u>5,037</u>
Purchasing	-	-	-
Meter Services	57	255	215
Rates, Regulatory Affairs & Revenues	-	-	-
Accounting	52	-	-
Stores	905	624	1,314
Senior Vice President - Schaffart	<u>1,014</u>	<u>879</u>	<u>1,530</u>
Gas Operations	-	-	-
Gas Production	4,440	8,738	12,248
Gas Systems Control	-	144	262
Gas Distribution	1,184	3,127	886
Vice President - Knight	<u>5,624</u>	<u>12,009</u>	<u>13,396</u>
Water Operations	-	-	-
Water Pumping - Florence	6,580	13,230	12,961
Maintenance	6,317	8,060	4,552
Water Distribution	23,481	26,000	27,337
Platte South	1,020	2,010	545
Platte West	7,614	2,880	2,953
Water Quality	797	600	1,204
Vice President - Niiya	<u>45,809</u>	<u>52,780</u>	<u>49,553</u>
Marketing & Governmental Affairs	-	-	-
Infrastructure Integrity	1,603	-	-
Corporate Communications	-	-	-
Engineering & Construction	-	-	-
Plant Engineering	-	610	1,808
Engineering Design	5,151	4,700	5,477
Construction	136,703	97,460	88,030
Vice President - O'Brien	<u>141,854</u>	<u>102,770</u>	<u>95,315</u>
Senior Vice President - O'Brien	<u>194,890</u>	<u>167,559</u>	<u>158,263</u>
Total Overtime Dollars	<u>312,033</u>	<u>277,805</u>	<u>258,551</u>

**A-12d**

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF JANUARY 31, 2021 AND JANUARY 1, 2021**

**W-1  
JANUARY 2021  
Page 1**

<b>ASSETS</b>	<b>January 31 2021</b>	<b>January 1 2021</b>	<b>Increase (Decrease) One Month</b>
UTILITY PLANT - At Cost			
Plant in service	\$ 1,202,681,339	\$ 1,202,896,349	\$ (215,010)
Less - Accumulated depreciation	<u>333,029,518</u>	<u>331,275,524</u>	<u>1,753,995</u>
Net utility plant in service	869,651,821	871,620,826	(1,969,005)
Construction in progress	87,796,411	86,044,271	1,752,139
Construction materials - at average cost	<u>1,278,674</u>	<u>1,343,500</u>	<u>(64,826)</u>
Net utility plant	<u>958,726,906</u>	<u>959,008,597</u>	<u>(281,691)</u>
NONCURRENT ASSETS			
2012 Bond Reserve Fund - Restricted	3,023,832	3,023,691	141
2018 Bond Project Fund	8,103,106	8,945,111	(842,005)
Construction/Environmental fund	172,680	172,656	23
Other non-current assets	<u>969,452</u>	<u>957,472</u>	<u>11,980</u>
Total noncurrent assets	<u>12,269,069</u>	<u>13,098,930</u>	<u>(829,861)</u>
CURRENT ASSETS			
Cash in treasurer's accounts	81,862,989	83,334,251	(1,471,262)
Bond sinking fund - restricted	3,593,512	1,891,034	1,702,478
Bond closing fund	-	-	-
U.S. Government securities	-	-	-
Accounts receivable	3,284,654	4,081,025	(796,371)
Accounts receivable - utility service	30,704,024	30,178,317	525,707
Allowance for uncollectible accounts	(1,904,229)	(1,880,409)	(23,820)
Interdepartmental Receivable from Gas Department	4,146,352	3,295,261	851,091
Interest receivable	-	-	-
Accrued unbilled revenues	3,721,733	3,730,023	(8,290)
Materials and supplies - at average cost	4,023,394	4,075,948	(52,554)
Prepayments	<u>140,400</u>	<u>178,859</u>	<u>(38,459)</u>
Total current assets	<u>129,572,829</u>	<u>128,884,310</u>	<u>688,519</u>
DEFERRED OUTFLOWS			
Pension	12,552,315	12,552,315	-
OPEB	537,147	537,147	-
Debt refund	<u>2,754,661</u>	<u>2,791,011</u>	<u>(36,349)</u>
Total deferred outflows	<u>15,844,123</u>	<u>15,880,473</u>	<u>(36,349)</u>
Total Assets	<u>\$ 1,116,412,927</u>	<u>\$ 1,116,872,309</u>	<u>\$ (459,382)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF JANUARY 31, 2021 AND JANUARY 1, 2021**

**W-1  
JANUARY 2021  
Page 2**

<b>LIABILITIES AND NET WORTH</b>	<b>January 31 2021</b>	<b>January 1 2021</b>	<b>Increase (Decrease) One Month</b>
<b>NONCURRENT LIABILITIES</b>			
Long Term Debt:			
Water Revenue Bonds Net of Discount/Premium	209,122,510	209,233,365	(110,855)
NDEQ Loan - Bennington	-	-	-
NDEQ Loan - Contact Basin	3,040,415	3,040,415	-
Total long term debt	<u>212,162,925</u>	<u>212,273,779</u>	<u>(110,855)</u>
Net pension liability	(2,588,529)	(2,588,529)	-
Other Post Employment Benefits	44,189,848	44,553,579	(363,731)
Total Long Term Liabilities	<u>253,764,243</u>	<u>254,238,829</u>	<u>(474,586)</u>
<b>CURRENT LIABILITIES</b>			
Current maturities of revenue bonds	12,480,000	12,480,000	-
Current maturities of NDEQ Loans	287,927	287,927	-
Accounts payable	7,146,725	8,819,681	(1,672,957)
Interdepartmental Payable to Gas Department	-	-	-
Water service deposits	-	-	-
Customer deposits-Pioneer Approach Mains	7,419,998	7,337,316	82,682
Customer Credit Balances	477,486	471,179	6,307
Statutory payments to municipalities	503,858	645,777	(141,920)
Sewer fee collection due municipalities	28,495,156	28,117,453	377,704
Interest accrued on water revenue bonds	1,324,761	662,380	662,381
Accrued vacation payable	4,785,819	4,785,819	-
Other current liabilities	-	-	-
Total current liabilities	<u>62,921,729</u>	<u>63,607,532</u>	<u>(685,803)</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	<u>29,051,068</u>	<u>29,025,868</u>	<u>25,200</u>
<b>SELF - INSURED RISKS</b>	<u>2,863,077</u>	<u>2,657,320</u>	<u>205,757</u>
<b>OTHER LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows - pension	34,576,637	34,576,637	-
Deferred inflows - OPEB	21,791,991	21,791,991	-
Contributions in aid of construction	329,520,654	329,881,295	(360,641)
	<u>385,889,282</u>	<u>386,249,923</u>	<u>(360,641)</u>
<b>NET POSITION – ACCUMULATED REINVESTED EARNINGS</b>	<u>381,923,528</u>	<u>381,092,838</u>	<u>830,690</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<u><u>1,116,412,927</u></u>	<u><u>1,116,872,309</u></u>	<u><u>(459,382)</u></u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

**W-2  
JANUARY 2021**

	January 2021		January 2020
	Actual	Budget	Actual
<b>OPERATING REVENUES</b>			
Metered sales of water	\$ 7,168,103	\$ 7,427,528	\$ 6,934,196
Infrastructure charge	1,254,758	1,242,244	1,191,298
Other operating revenues	277,333	388,000	456,304
Total operating revenues	8,700,193	9,057,772	8,581,798
Less: Bad debt expense	(22,458)	(33,236)	(28,116)
Total operating revenues, net	8,677,735	9,024,536	8,553,681
<b>OPERATING EXPENSES</b>			
Operating expense	3,999,888	4,919,785	4,317,551
Maintenance expense	1,874,773	2,221,807	1,674,002
Depreciation	1,261,903	1,412,688	1,240,360
Other Non-Operating Expense (Income)	-	-	-
Statutory payments & fuel taxes	120,036	118,840	114,567
Interest expense revenue bonds	587,875	587,876	629,349
Interest expense NDEQ Loan	8,321	8,321	9,026
Total revenue deductions	7,852,796	9,269,317	7,984,856
Net revenues	824,939	(244,781)	568,825
Interest income	5,751	35,043	149,414
<b>FUNDS PROVIDED</b>			
Net inome (loss)	830,690	(209,738)	718,239
Depreciation and amortization charges	1,384,458	1,655,163	1,375,853
Net pension obligation	-	-	-
Deferred inflows - pension	-	-	-
Deferred inflows - OPEB	-	-	-
OPEB	-	-	-
Contribution in aid of construction	8,800	25,204	(236,601)
Contribution in aid of construction - impact fees	236,569	244,900	351,534
Customer Advances for Construction	25,200	-	1,439,783
Bond Proceeds	-	-	-
Total funds provided	2,485,717	1,715,529	3,648,808
<b>FUNDS EXPENDED</b>			
Plant additions and replacements	1,283,626	1,324,961	1,515,125
Plant additions and replacements-Cast Iron	425,151	671,200	336,696
OPEB - Begin Pre-funding	363,731	-	329,667
Deferred outflows - pension	-	-	-
Deferred outflows - OPEB	-	-	-
NDEQ Loan-Contact Basin Principal Payment	-	-	-
Bond Retirement	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(69,525)	(69,525)	(75,725)
Bond Interest - 2012-Payment	-	-	-
Bond Interest - 2015-Expense accrual (non cash)	(420,923)	(420,923)	(453,176)
Bond Interest - 2015-Payment	-	-	-
Bond Interest - 2018-Expense accrual (non cash)	(97,428)	(97,428)	(100,448)
Bond Interest - 2018-Payment	-	-	-
Bond Interest - 2021-Expense accrual (non cash)	-	-	-
Bond Interest - 2021-Payment	-	-	-
NDEQ Interest - Expense accrual (non cash)	(8,321)	(8,321)	(9,026)
NDEQ Interest - Payment	-	-	-
Total funds expended	1,476,312	1,399,964	1,543,112
<b>SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED</b>	<b>1,009,406</b>	<b>315,565</b>	<b>2,105,696</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

**W-2  
JANUARY 2021**

<b>BOND ACTIVITIES</b>			
Interest on Bond Project Fund	(4,117)		(75,282)
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	845,981	478,000	1,282,725
Net Change in Bond Project Funds	<u>841,864</u>	<u>478,000</u>	<u>1,207,443</u>
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>			
<b>ASSET ACCOUNTS</b>			
Bond Sinking Fund	(1,702,478)		(1,705,012)
Bond Closing Fund	-		-
Accounts Receivable	796,371		302,876
Accounts Receivable - Utility Service	(525,707)		(1,010,236)
Construction/Environmental fund	(23)		(22)
Allowance for Uncollectible Accounts	23,820		58,609
I/Co Receivable from Gas Department	(851,091)		(3,001,363)
Accrued Unbilled Revenue	8,290		46,718
Materials and Supplies	52,554		51,889
Prepayments	38,459		24,509
Other Noncurrent Assets	(11,980)		(244,076)
<b>LIABILITY ACCOUNTS</b>			
Accounts Payable	(1,681,277)		(2,247,604)
I/Co Payable to Gas Department	-		(1,325,135)
Customer Deposits - Pioneer Mains	82,682		(82,456)
Customer Credit Balances	6,307		(26,328)
Self Insured Risk Liability	205,757		(123,400)
Statutory Payments to Municipalities	(141,920)		(86,238)
Sewer Fee Collection Due Municipalities	377,704		518,457
Accrued Vacation Payable	-		-
All other, net	-		-
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>	<u>(3,322,532)</u>	<u>-</u>	<u>(8,848,814)</u>
<b>Net Increase (Decrease) in Cash</b>	<u>(1,471,262)</u>	<u>793,565</u>	<u>(5,535,674)</u>
Cash - Beginning of Period	83,334,251		80,796,131
Cash - End of Period	<u>81,862,989</u>		<u>75,260,457</u>
Change In Cash - Increase (Decrease)	<u>(1,471,262)</u>		<u>(5,535,674)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF JANUARY 31, 2021 AND JANUARY 1, 2021**

G-1  
JANUARY 2021  
Page 1

<b>ASSETS</b>	<b>January 31 2021</b>	<b>January 1 2021</b>	<b>Increase (Decrease) One Month</b>
UTILITY PLANT - At Cost			
Plant in service	\$ 667,752,316	\$ 667,921,516	\$ (169,199)
Less - Accumulated depreciation	215,205,904	213,345,163	1,860,741
Net utility plant in service	<u>452,546,412</u>	<u>454,576,353</u>	<u>(2,029,940)</u>
Construction in progress	21,713,469	20,075,686	1,637,783
Construction materials - at average cost	3,542,930	3,650,436	(107,506)
Net utility plant	<u>477,802,811</u>	<u>478,302,475</u>	<u>(499,664)</u>
NONCURRENT ASSETS			
Cash-CPEP2 Settlement Fund-Restricted	-	-	-
Early Retiree Drug Subsidy - Restricted Fund	-	-	-
2018 Bond Project Fund	-	-	()
Other Non-Current Assets	3,947,280	1,870,412	2,076,867
Total noncurrent assets	<u>3,947,280</u>	<u>1,870,412</u>	<u>2,076,867</u>
CURRENT ASSETS			
Cash & Short Term Investments	152,996,836	151,236,837	1,759,999
U.S. Government securities and certificates of deposit	-	-	-
Bond Closing Fund - Restricted	-	-	-
Bond Sinking Fund - Restricted	388,322	200,939	187,383
Accounts receivable - utility service	19,129,137	16,587,971	2,541,166
Accounts receivable - other	1,334,410	4,424,161	(3,089,751)
Allowance for doubtful accounts	(3,620,309)	(3,561,890)	(58,419)
Interdepartmental Receivable from Water Dept	-	-	-
Accrued unbilled revenues	21,588,934	22,648,065	(1,059,131)
Natural gas in storage	2,396,614	2,476,227	(79,613)
Natural gas in pipeline storage	3,311,524	5,289,553	(1,978,028)
Propane in storage	3,563,138	3,563,138	-
Materials and supplies - at average cost	3,294,352	3,989,605	(695,253)
Prepayments	1,098,524	1,054,732	43,792
Total current assets	<u>205,481,482</u>	<u>207,909,338</u>	<u>(2,427,856)</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension	15,456,605	15,456,605	-
OPEB	664,523	664,523	-
Total Deferred Inflows	<u>16,121,128</u>	<u>16,121,128</u>	<u>-</u>
Total Assets	<u>\$ 703,352,701</u>	<u>\$ 704,203,353</u>	<u>\$ (850,652)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF JANUARY 31, 2021 AND JANUARY 1, 2021**

**G-1  
JANUARY 2021  
Page 2**

<b>LIABILITIES AND NET WORTH</b>	<b>January 31 2021</b>	<b>January 1 2021</b>	<b>Increase (Decrease) One Month</b>
<b>NONCURRENT LIABILITIES</b>			
Long Term Debt - Revenue Bonds Net of Disc/Premium	29,398,806	29,407,949	(9,143)
Long-Term Debt - CNG Loan	-	-	-
Unearned Gas Purchase Discount	-	-	-
Net pension liability	(2,961,072)	(2,961,072)	-
Net OPEB liability	50,302,391	49,846,993	455,398
Total noncurrent liabilities	<u>76,740,126</u>	<u>76,293,871</u>	<u>446,255</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable	24,547,459	29,119,518	(4,572,059)
Interdepartmental Payable to Water Dept	4,146,352	3,295,261	851,091
Current maturities of Revenue Bonds	1,150,000	1,150,000	-
Current maturities of CNG loan	-	()	-
Unearned Gas Purchase Discount	-	-	-
Customer deposits	12,459,993	12,442,488	17,505
Customer credit balances	9,377,749	13,083,710	(3,705,960)
Statutory payments to municipalities	1,200,860	1,003,654	197,206
Accrued Interest on Revenue Bonds	183,113	91,557	91,557
Accrued vacation payable	4,679,709	4,679,709	-
Total current liabilities	<u>57,745,236</u>	<u>64,865,896</u>	<u>(7,120,661)</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	<u>1,295,876</u>	<u>1,200,974</u>	<u>94,902</u>
<b>SELF - INSURED RISKS</b>	<u>2,473,000</u>	<u>2,421,341</u>	<u>51,658</u>
<b>OTHER LIABILITIES</b>	<u>4,031,776</u>	<u>5,217,923</u>	<u>(1,186,148)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Contributions In Aid of Construction	41,653,687	41,726,625	(72,937)
Pension	41,907,937	41,907,937	-
OPEB	26,844,787	26,844,787	-
Total Deferred Inflows	<u>110,406,411</u>	<u>110,479,349</u>	<u>(72,937)</u>
<b>NET POSITION - ACCUMULATED REINVESTED EARNINGS</b>	<u>450,660,277</u>	<u>443,723,999</u>	<u>6,936,278</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 703,352,701</u>	<u>\$ 704,203,353</u>	<u>\$ (850,652)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020**

**G-2  
JANUARY 2021**

	January 2021		January 2020
	Actual	Budget	Actual
<b>OPERATING REVENUES</b>			
Gas sales revenue	\$ 26,125,431	\$ 33,937,465	\$ 28,338,185
(Over)/under gas recovery	1,186,148	-	(4,340)
Infrastructure charge	1,110,957	1,097,006	1,055,966
Other operating revenues	483,690	480,014	438,630
Total operating revenues	28,906,225	35,514,485	29,828,442
Less: Bad debt expense	(58,409)	(130,101)	(115,836)
Total operating revenues, net	28,847,817	35,384,384	29,712,606
Less: Natural gas purchased for resale	15,839,303	21,123,438	16,616,914
Gas purchase discount earned - CPEP	-	(350,000)	-
CPEP Rebates	-	-	-
Operating revenue, net of gas cost	13,008,513	14,610,946	13,095,692
<b>REVENUE DEDUCTIONS</b>			
Operating expense	2,916,786	3,528,334	3,186,025
Maintenance expense	1,081,449	1,327,834	1,152,349
Other Non-operating expense (income)	-	-	-
Depreciation	1,499,012	1,503,177	1,428,782
Statutory payments & fuel taxes	489,992	663,119	480,369
Bond Issuance Costs - 2021 GIR Bond	-	-	-
Bond Issuance Costs - 2021 LNG Bond	-	-	-
Interest expense - 2018 GIR Bond	82,414	82,413	86,520
Interest expense - 2021 GIR Bond	-	-	-
Interest expense - 2021 LNG Bond	-	-	-
Interest expense	3,915	4,338	5,429
Total revenue deductions	6,073,568	7,109,215	6,339,474
Net revenues	6,934,946	7,501,731	6,756,218
<b>OTHER INCOME &amp; EXPENSE - Interest, Invest Earnings &amp; Exp</b>	1,333	106,601	173,909
<b>FUNDS PROVIDED</b>			
Net income (loss)	6,936,278	7,608,332	6,930,127
Depreciation and amortization charges	1,955,388	2,014,508	1,854,826
Net Pension Obligation	-	-	-
Deferred inflows - pension	-	-	-
Deferred inflows - OPEB	-	-	-
OPEB	-	-	-
Contribution in aid of construction - mains	6,293	-	23,603
Contribution in aid of construction - grants	-	-	-
Customer Advances for Construction	94,902	-	100,391
GIR bond proceeds - 2021	-	-	-
LNG bond proceeds - 2021	-	-	-
Total funds provided	8,992,861	9,622,840	8,908,947
<b>FUNDS EXPENDED</b>			
Plant additions and replacements	998,558	1,801,127	861,677
Plant additions and replacements - Cast Iron	536,396	807,767	83,239
OPEB - Begin Pre-funding	-	-	-
Deferred outflows - pension	-	-	-
Deferred outflows - OPEB	-	-	-
Natural gas inventory increase (decrease)	(2,057,641)	(1,888,158)	(1,607,489)
Loan Retirement long-term CNG	-	-	20,248
Bond retirement - GIR Bond 2018	-	-	-
Bond interest - 2018 Expense accrual (non cash)	(91,557)	(91,557)	(96,119)
Bond interest - 2018 Payment	-	-	-
Bond Retirement - GIR Bond 2021	-	-	-
Bond Interest Accrual - GIR Bond 2021	-	-	-
Bond Interest Payment - GIR Bond 2021	-	-	-
Bond Retirement - LNG Bond 2021	-	-	-
Bond Interest Accrual - LNG Bond 2021	-	-	-
Bond Interest Payment - LNG Bond 2021	-	-	-
Bond Premium Amortization	9,143	9,143	9,599
Transfer to/from 2018 Bond Sinking Fund	187,383	187,390	187,665
Total funds expended	(417,718)	825,712	(541,180)
Subtotal - Funds Provided less Funds Expended	9,410,579	8,797,128	9,450,127



METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH ENDING JANUARY 31, 2021 AND 2020

G-2  
JANUARY 2021

	January 2021		January 2020
	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>			
Remove Net Bond Proceeds			
Transfer from bond closing fund	-		
Bond Project Fund 2018 (Spending Funded by Bond Proceeds)	-	774,872	(1,114)
Net Change in Bond Project Fund	-	774,872	(1,114)
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>			
<b>ASSET ACCOUNTS</b>			
Bond Closing Fund	-		-
Bond Sinking Fund			-
Accounts Receivable - Utility Service	(2,541,166)		(3,720,952)
Accounts Receivable - Other	3,089,751		1,899,889
Allowance for Uncollectible Accounts	58,419		113,356
I/Co Receivable from Water Department	-		1,325,135
Accrued Unbilled Revenue	1,059,131		(1,323,641)
Materials and Supplies	695,253		(10,334)
Prepayments	(43,792)		(690,810)
Other Noncurrent Assets	(2,076,867)		853,867
<b>LIABILITY ACCOUNTS</b>			
Unearned Gas Purchase Discount-Current	-		-
Unearned Gas Purchase Discount-Noncurrent	-		-
Accounts Payable	(4,572,059)		(6,299,738)
I/Co Payable to Water Department	851,091		3,001,363
Customer Deposits	17,505		73,066
Customer Credit Balances	(3,705,960)		(1,297,092)
Self Insured Risk Liability	51,658		(110,685)
Statutory Payments to Municipalities	197,206		128,686
Accrued Vacation Payable	-		-
Other Liabilities	(1,186,148)		4,340
All other, net	455,398	-	809,527
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>			
ACCOUNTS - SOURCE (USE) OF CASH	(7,650,580)		(5,244,023)
Net Increase (Decrease) in Cash	1,759,999	9,572,000	4,204,990
Cash - Beginning of Period	151,236,837		140,401,286
Cash - End of Period	152,996,836		144,606,277
Change In Cash - Increase (Decrease)	1,759,999		4,204,990