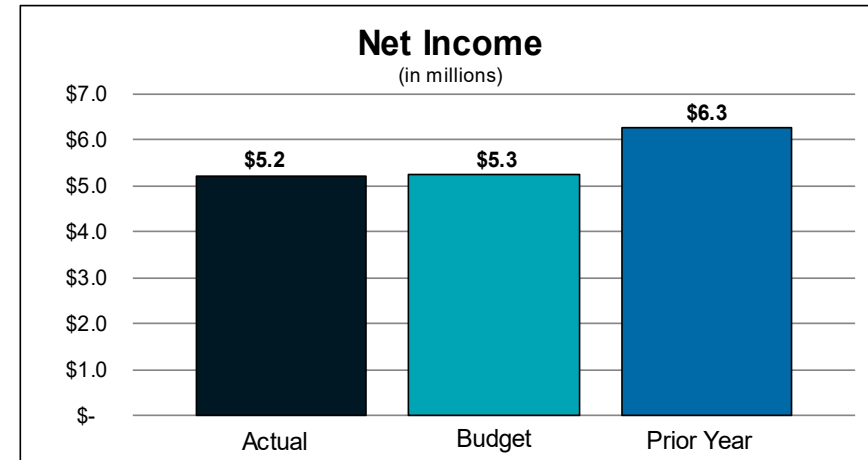
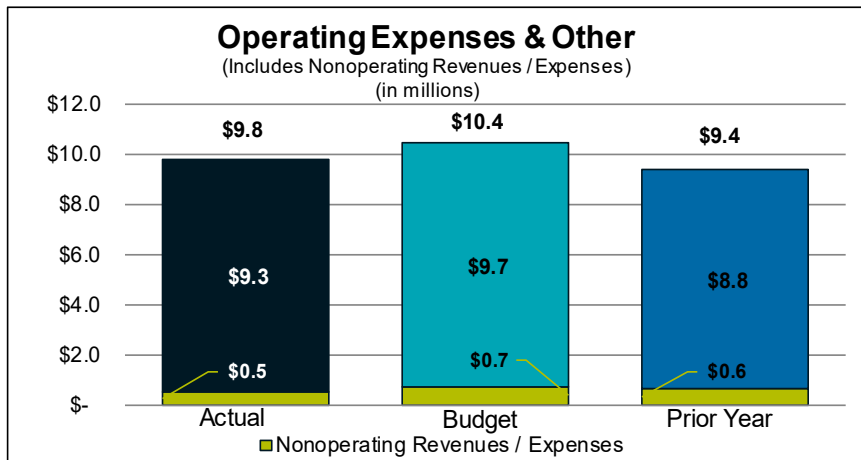
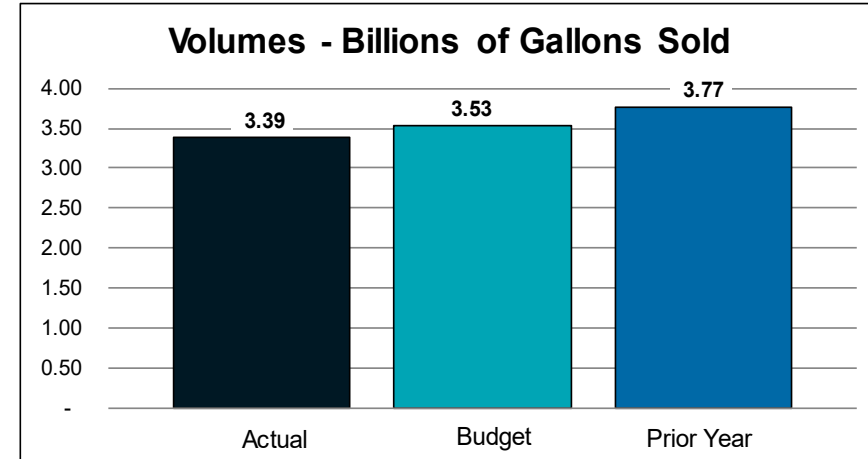
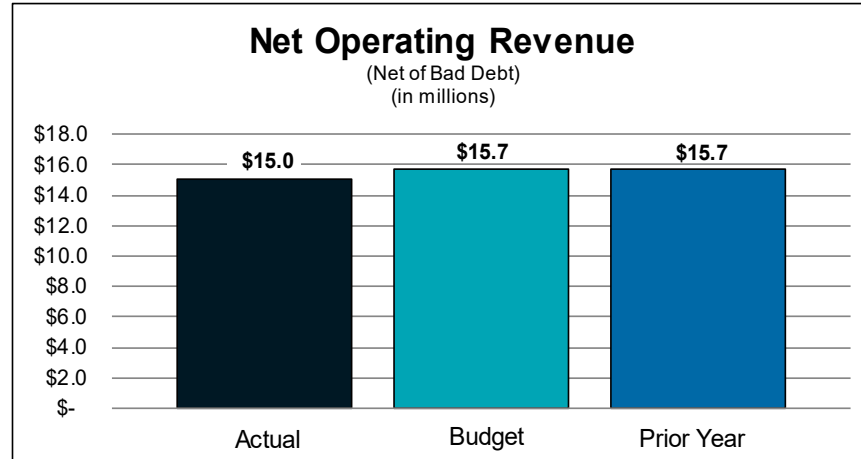


# REPORT ON INCOME & FINANCE

September 2021

# WATER OPERATIONS

## CURRENT MONTH – SEPTEMBER 2021



# WATER OPERATIONS – EXECUTIVE SUMMARY

## SEPTEMBER 2021

### Revenue:

	Millions
• September Water sales revenues of \$15.0 million were unfavorable to budget by \$0.7 million, or 4.4%, as follows:	
• Decreased metered sales of water due to volumes that were down 4.1% vs. budget	\$ (0.8)
• All other non-volume related	\$ 0.1
• September Water sales revenues of \$15.0 million were unfavorable to prior year by \$0.7 million, or 4.1%, as follows:	
• Decreased metered sales of water due to volumes that were down 10.2% vs. prior year partially offset by the impact of the May 2, 2021 rate increase (4.35% increase to the Commodity "operating" component of rates)	\$ (0.8)
• All other non-volume related	\$ 0.1

### Volumes:

- Water volumes were unfavorable to budget by 4.1% and unfavorable to prior year by 10.2%

### Operating Expenses & Other:

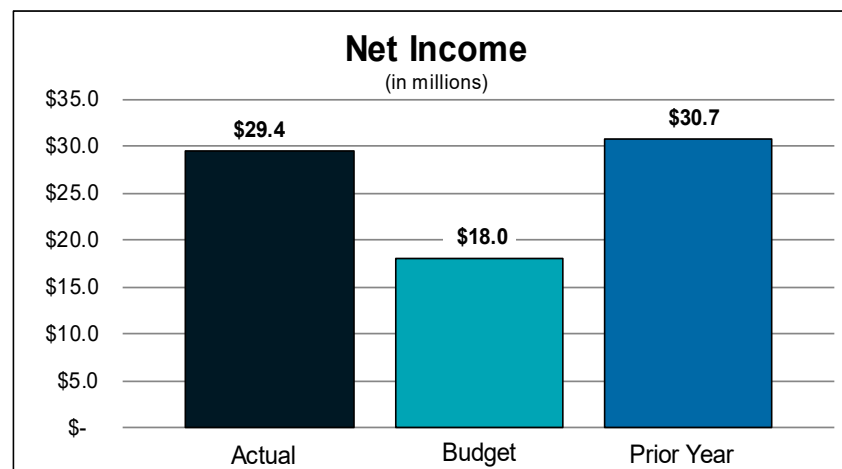
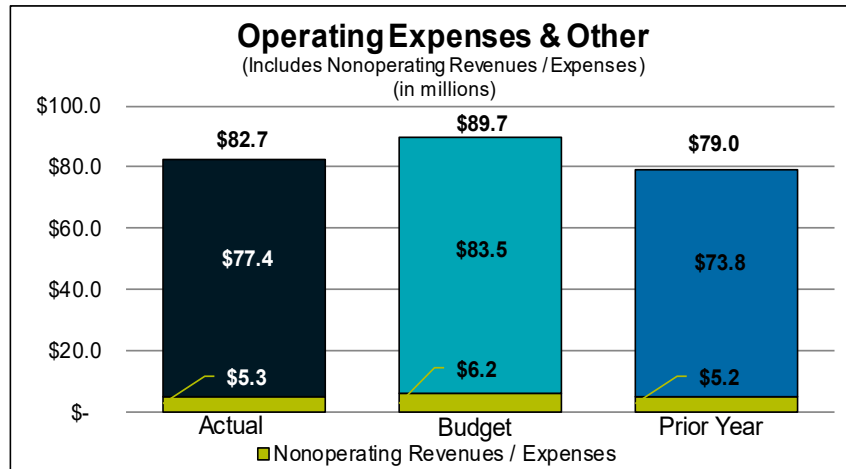
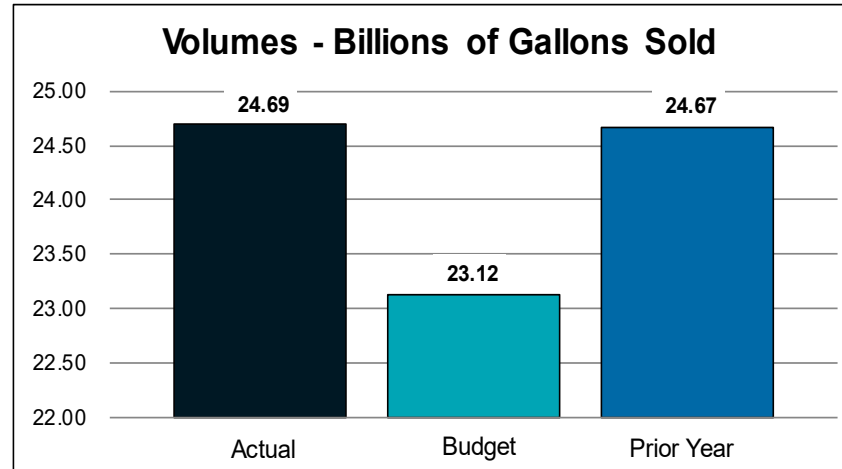
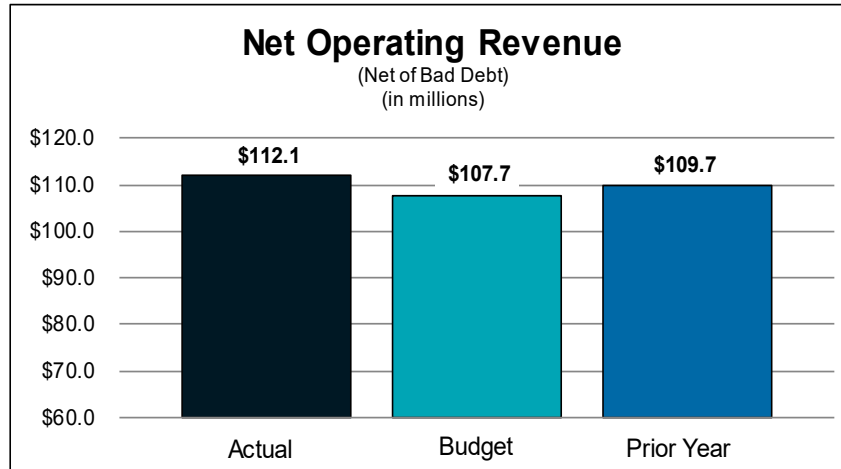
• September operating and other expenses of \$9.8 million were favorable to budget by \$0.6 million, or 6.1%, as follows:	
• Decreased Purification Operating expense primarily due to decreased chemical expense at Florence (improved water quality on the Missouri river) and reduced volumes vs. budget	\$ 0.3
• Decreased Distribution Maintenance expense primarily due to the timing of paving cuts	\$ 0.2
• Decreased Interest expense due to a delay in the issuance of water revenue bonds to align with the timing of projects	\$ 0.2
• Decreased Depreciation expense (Capital spending is \$20.8 million below budget through September)	\$ 0.2
• Decreased WIR Water service reconnects/service replacements due to timing of various water main projects	\$ 0.1
• Increased Administrative and General expense primarily due to reduced amounts charged to capital projects	\$ (0.2)
• Increased Primary Pumping maintenance expense due to well rehabilitation costs at Platte West	\$ (0.2)
• September operating and other expenses of \$9.8 million were unfavorable to prior year by \$0.4 million, or 4.7%, as follows:	
• Increased Administrative and General expense primarily due to higher labor costs vs. prior year as a result of filling positions that were open in the prior year as well as an increase in group insurance costs (group insurance component of fringe rate reduced in prior year due to fewer medical claims during the COVID-19 pandemic)	\$ (0.3)
• Increased Primary Pumping maintenance expense due to well rehabilitation costs at Platte West	\$ (0.1)
• Decreased WIR water service reconnects due to timing of various water main projects	\$ 0.2
• All other, net	\$ (0.2)

### Net Income:

- September's net income of \$5.2 million was unfavorable to budget by \$0.1 million and unfavorable to prior year by \$1.1 million.

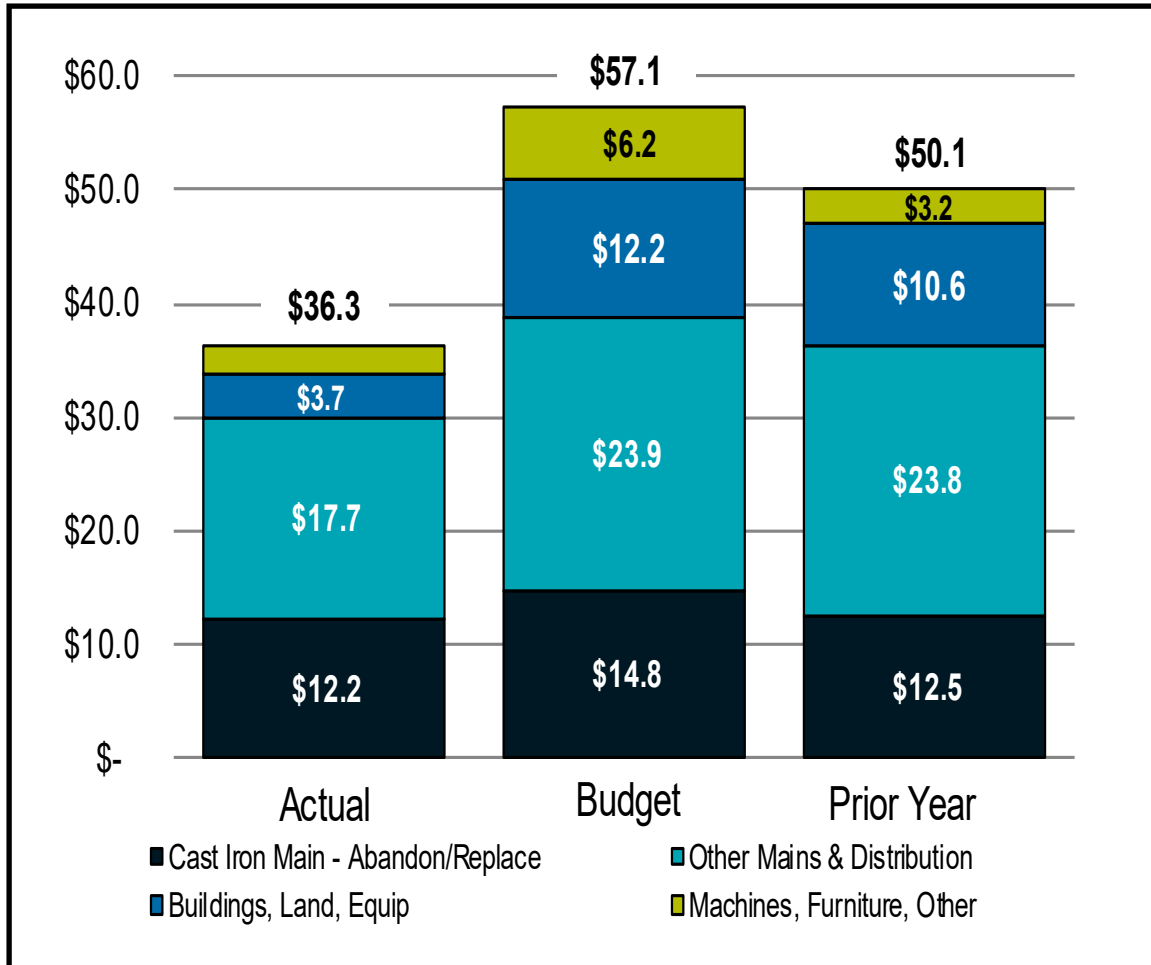
# WATER OPERATIONS

## YEAR-TO-DATE – SEPTEMBER 2021



# WATER CAPITAL EXPENDITURES

## YEAR-TO-DATE SEPTEMBER 2021



- Year-to-date capital expenditures of \$36.3 million were \$20.8 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Site piping design (timing)	\$ (1.5)
Florence - Engine Building Roof Replacement	\$ (0.3)
Florence - Low Service Pump House - (ASMEI improvements - timing)	\$ (0.2)
Florence - Primary Basin - Cathodic Protection Replacement	\$ (0.2)
Florence - Basin-1, 2, & 3 - Rehabilitation (timing)	\$ 1.0
Platte South - Capital Improvement Plan Phase 1 Design (timing)	\$ (0.5)
Platte South - Boiler replacement (timing)	\$ (0.2)
Platte South - All other	\$ (0.6)
Buildings, Land & Equipment - West Dodge Pump Station design and construction (timing)	\$ (5.4)
Buildings, Land & Equipment - Turner Pump Station replace valves	\$ (0.4)
Buildings, Land & Equipment-All Other	\$ (0.2)
Mains-Cast Iron	\$ (2.6)
Mains - All other	\$ (6.2)
Construction Machines (timing)	\$ (2.4)
Equipment - Emergency Communication System	\$ (0.4)
Equipment - Pressure Transient Loggers (timing)	\$ (0.2)
Equipment - Mobile Surveillance Trailers (timing)	\$ (0.1)
All other, net	\$ (0.4)
<b>Total</b>	<b>\$ (20.8)</b>

# CASH POSITION – WATER DEPARTMENT

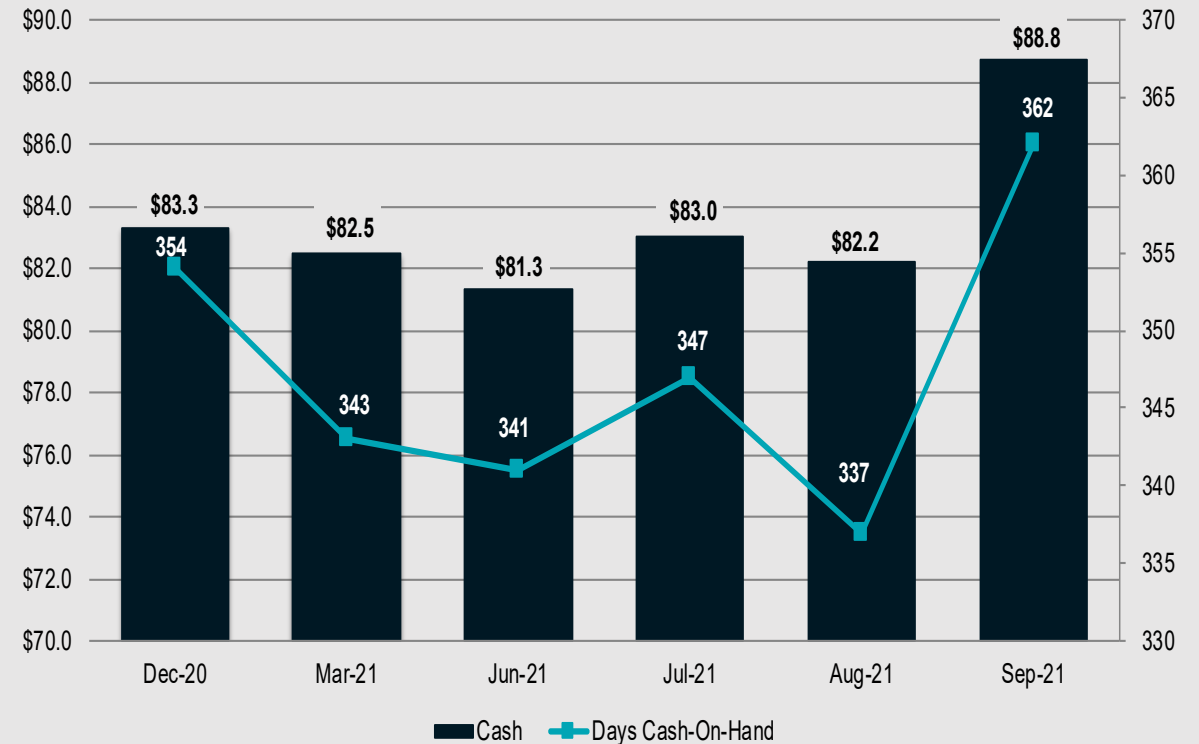
SEPTEMBER 30, 2021

- Cash and restricted funds totaled \$111.3 million; unrestricted cash totaled \$88.8 million, as depicted below:

(\$ in millions)	12/31/2020	9/30/2021	Change
Cash Per Balance Sheet	\$ 97.3	\$ 111.3	\$ 14.0
Less Restricted Cash:			
2018 Bond Project Fund (proceeds remaining)	\$ 8.9	\$ 6.1	\$ (2.8)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 1.9	\$ 13.2	\$ 11.3
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	\$ 22.5	\$ 8.5
<b>Unrestricted Cash</b>	<b>\$ 83.3</b>	<b>\$ 88.8</b>	<b>\$ 5.5</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.8	\$ 9.0	\$ 1.2
Sewer Fees Collected but not Remitted	\$ 15.7	\$ 16.6	\$ 0.9
Customer Advances for Construction*	\$ 29.0	\$ 25.2	\$ (3.8)
WIR Funds Collected but not Expended	\$ 34.5	\$ 37.9	\$ 3.4
Cash Reserves	\$ (3.7)	\$ 0.1	\$ 3.8
Days Cash on Hand (Unrestricted Cash)	354	362	8
Cash Required to meet 180 Day Goal	\$ 42.4	\$ 44.1	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 40.9	\$ 44.7	

## Water - Unrestricted Cash

(\$ in millions)

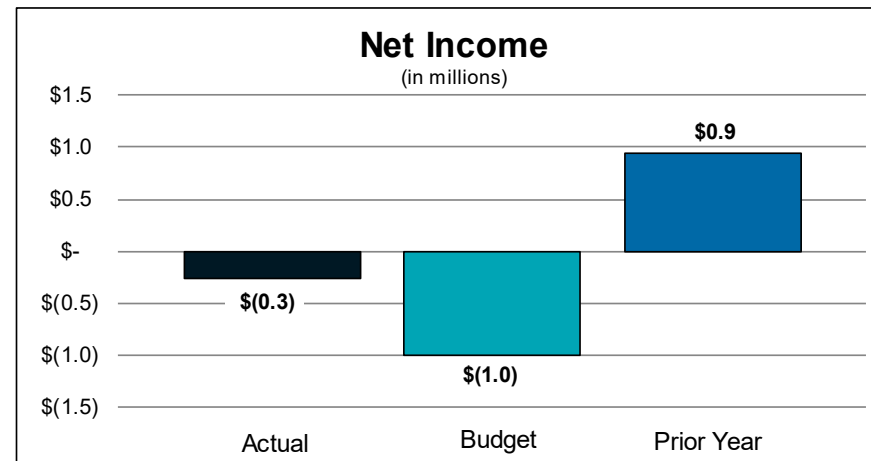
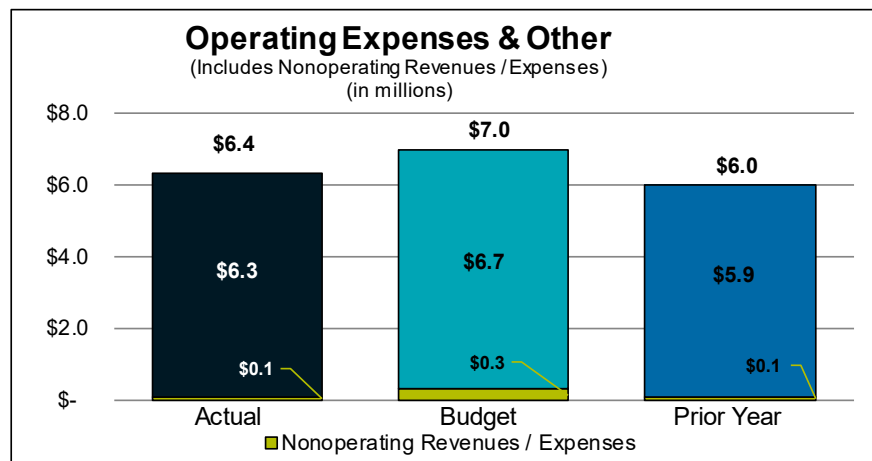
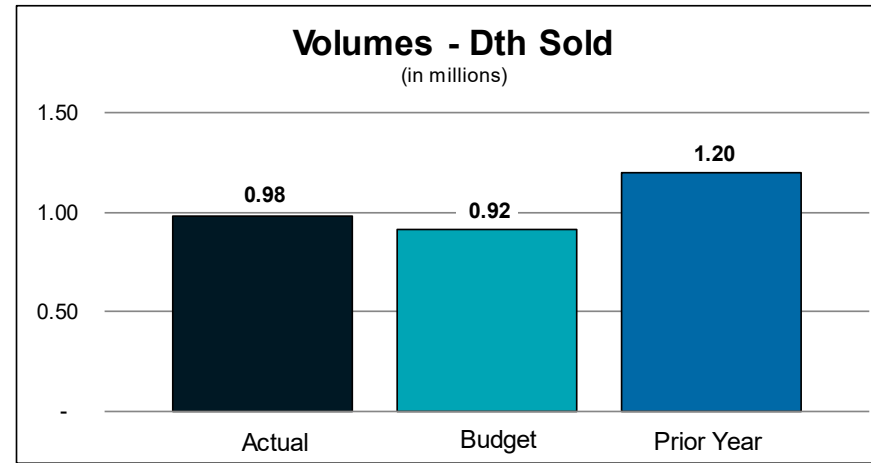
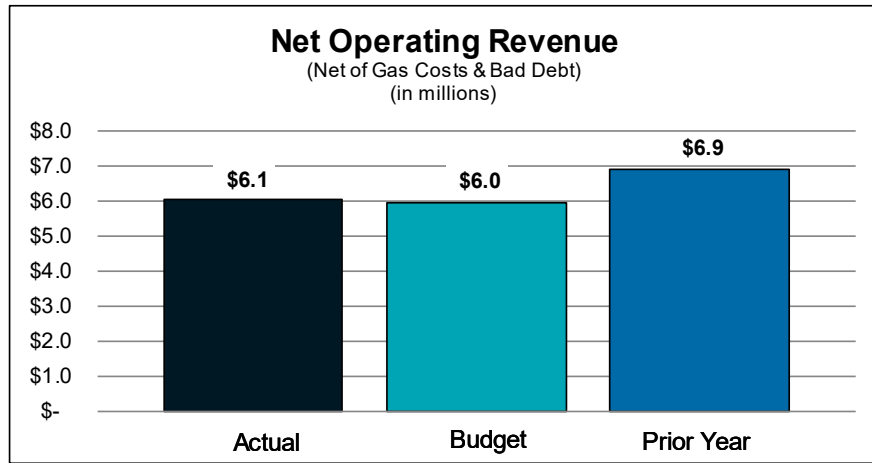


\* Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On September 30, 2021, \$4.9 million has been expended from Cash Reserves for work-in-progress.

\*\*\* "Cash Reserves" as of September 30, 2021 were negatively impacted by \$0.5 million due to cumulative spending on repairs related to the 2019 flood in excess of insurance reimbursements; "Cash Reserves" will increase upon future recovery of eligible costs from the insurance carriers

# GAS OPERATIONS

## CURRENT MONTH – SEPTEMBER 2021



# GAS OPERATIONS – EXECUTIVE SUMMARY

## SEPTEMBER 2021

### Revenue:

- September Gas net revenues of \$6.1 million were favorable to budget by \$0.1 million, or 1.7%, as follows:
  - Increased net gas sales revenue due to volumes that were up 7.3% vs. budget
- September Gas net revenues of \$6.1 million were unfavorable to prior year by \$0.8 million, or 12.3%, as follows:
  - Decreased net gas sales revenue due to volumes that were down 18.1% vs. prior year
  - All other non-volume related

Millions

\$	0.1
\$	(0.9)
\$	0.1

### Volumes:

- Gas volumes were favorable to budget by 7.3% and unfavorable to prior year by 18.1%

### Operating Expenses & Other:

- September operating and other expenses of \$6.4 million were favorable to budget by \$0.6 million, or 9.0%, as follows:
  - Decreased Depreciation expense (Capital spending is \$32.2 million below budget through September)
  - Decreased Interest expense due to delay in issuance of gas revenue bonds to align with timing of projects
  - Decreased GIR Gas service reconnects due to timing of various gas main projects
  - Increased Administrative and General expense primarily due to reduced amounts charged to capital projects
- September operating and other expenses of \$6.4 million were unfavorable to prior year by \$0.4 million, or 6.1% as follows:
  - Increased Administrative and General expense primarily due to higher labor costs vs. prior year as a result of filling positions that were open in the prior year as well as an increase in group insurance costs (group insurance component of fringe rate reduced in prior year due to fewer medical claims during the COVID-19 pandemic)
  - All other, net

\$	0.4
\$	0.2
\$	0.1
\$	(0.1)
\$	(0.2)
\$	(0.2)

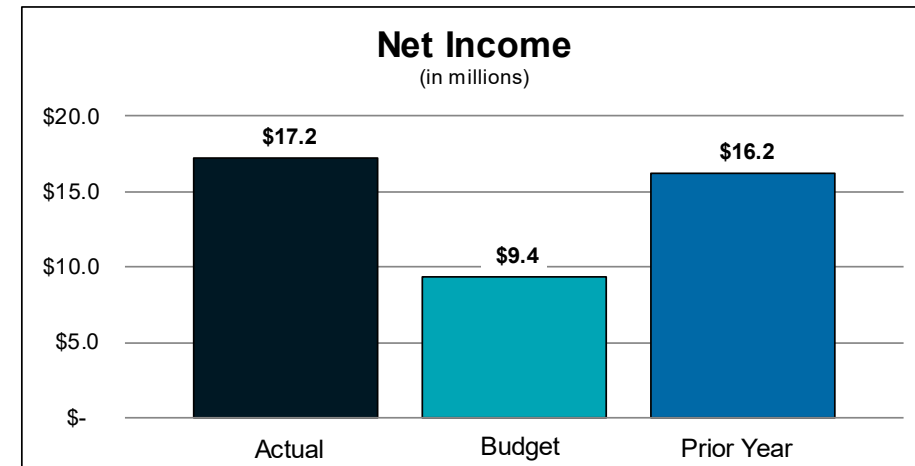
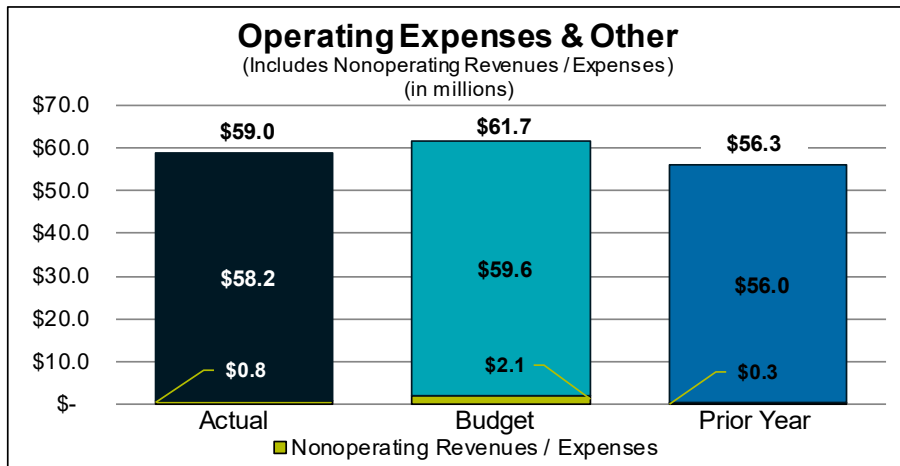
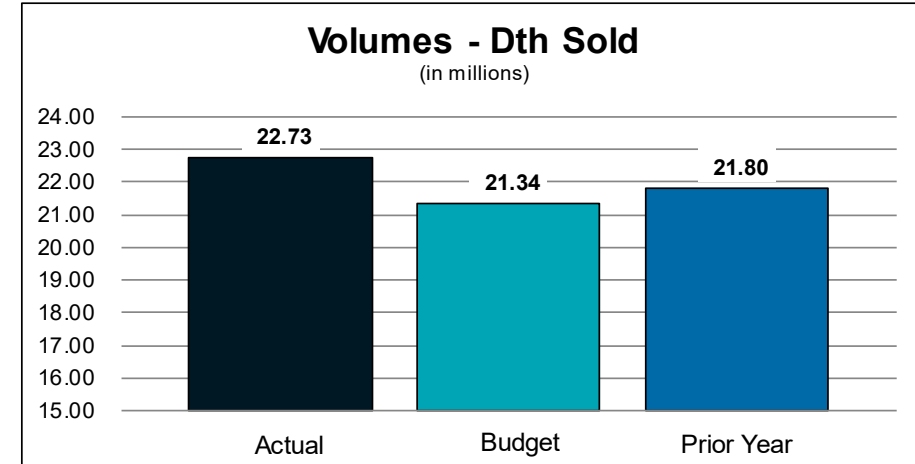
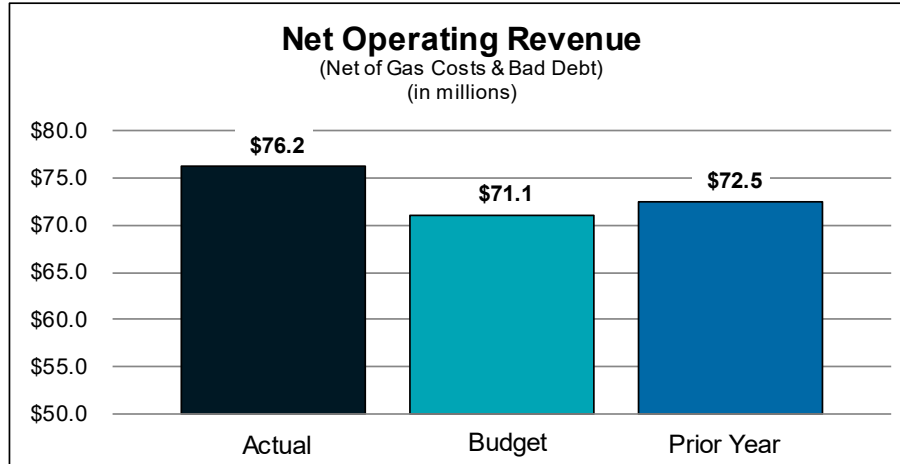
### Net Income:

- September's net loss of (\$0.3) million is \$0.7 million favorable to budget and \$1.2 million unfavorable to prior year



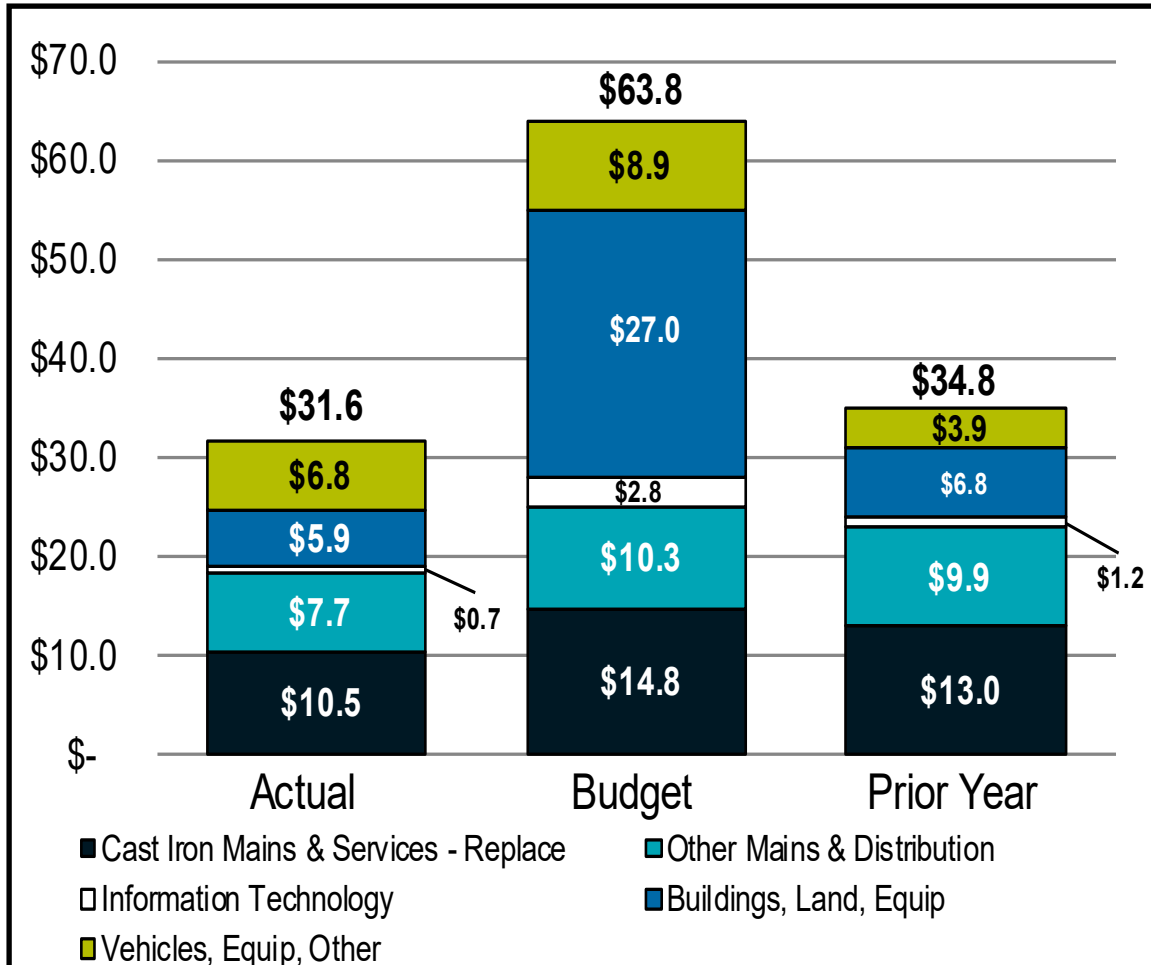
# GAS OPERATIONS

## YEAR-TO-DATE – SEPTEMBER 2021



# GAS CAPITAL EXPENDITURES

## YEAR-TO-DATE SEPTEMBER 2021



• Year-to-date capital expenditures of \$31.6 million were \$32.2 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ (14.3)
Buildings, Land and Equipment - District Roof Replacements (timing)	\$ (1.6)
Buildings, Land and Equipment - Headquarters Project	\$ (1.2)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (1.1)
Buildings, Land and Equipment - Emergency Operations, Dispatch and Security Center (timing)	\$ (0.8)
Buildings, Land and Equipment - Operations Construction Evaluation and Renovations	\$ (0.6)
Buildings, Land and Equipment - Paving at Construction Center	\$ (0.4)
Buildings, Land and Equipment - Replace deep well pumps at 117th Propane Air plant (timing)	\$ (0.3)
Buildings, Land and Equipment - All other	\$ (0.8)
Information Technology - SAP Licenses (timing)	\$ (0.4)
Information Technology- Customer Communication Content Mgmt (timing)	\$ (0.4)
Information Technology - Central Historian (timing)	\$ (0.2)
Information Technology - Network Lifecycle Refresh & Upgrades (timing)	\$ (0.2)
Information Technology - All other	\$ (0.9)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (4.3)
Mains - Other Mains & Distribution	\$ (2.6)
Motor Vehicles (timing)	\$ (4.5)
All Other-Misc.	\$ 2.4
<b>Total</b>	<b>\$ (32.2)</b>

# CASH POSITION – GAS DEPARTMENT

SEPTEMBER 30, 2021

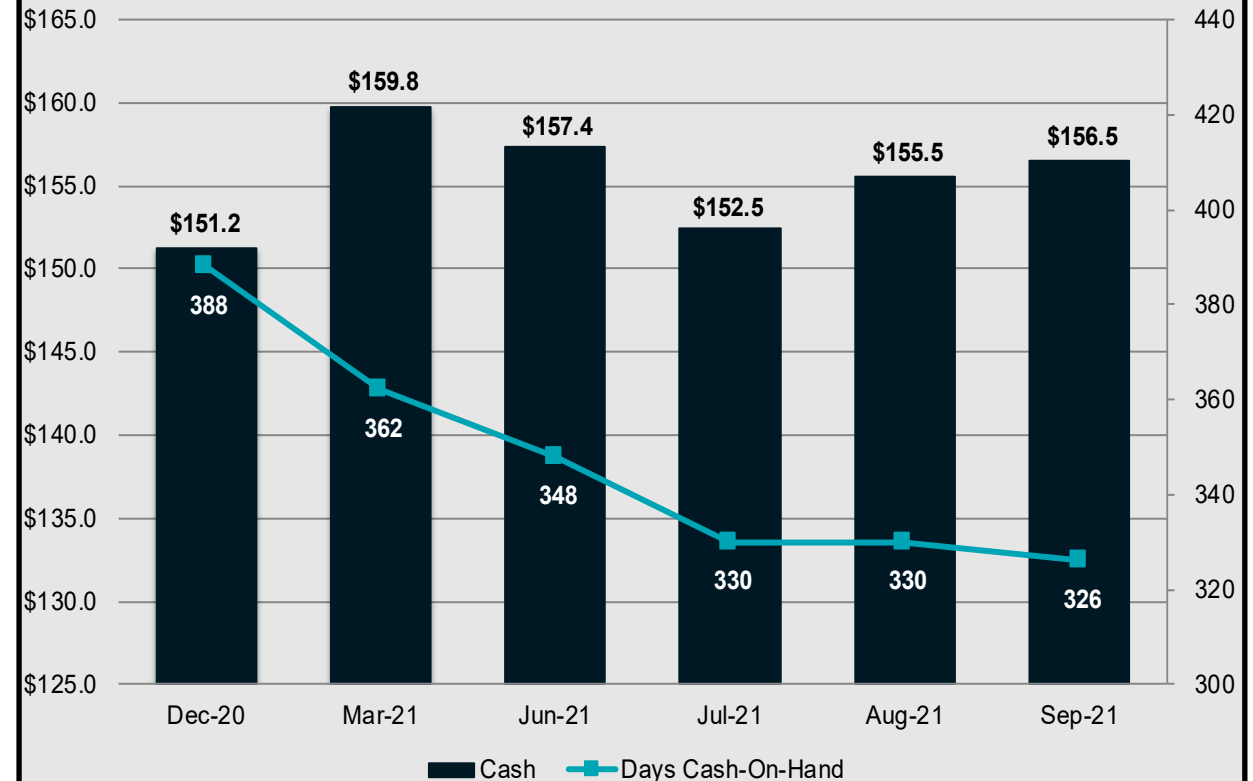
- Cash and restricted funds totaled \$157.8 million; unrestricted cash totaled \$156.5 million, as depicted below:

## Gas Department - Total Cash

(\$ Millions)	12/31/2020	9/30/2021	Change
Cash per Balance Sheet	\$ 151.4	\$ 157.8	\$ 6.4
Less Restricted Cash:			
Bond Sinking Fund-2018 (To pay interest & principal payments)	\$ 0.2	\$ 1.3	\$ 1.1
Subtotal Restricted Cash	\$ 0.2	\$ 1.3	\$ 1.1
<b>Unrestricted Cash</b>	<b>\$ 151.2</b>	<b>\$ 156.5</b>	<b>\$ 5.3</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 25.5	\$ 18.6	\$ (6.9)
Customer Advances for Construction	\$ 1.2	\$ 0.7	\$ (0.5)
Cash Reserves	\$ 124.5	\$ 137.2	\$ 12.7
Days Cash on Hand (Unrestricted Cash)	377	326	(51)
Cash Required to meet 180 Day Goal	\$ 72.2	\$ 86.4	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 79.0	\$ 70.1	

## Gas - Unrestricted Cash

(\$ in millions)



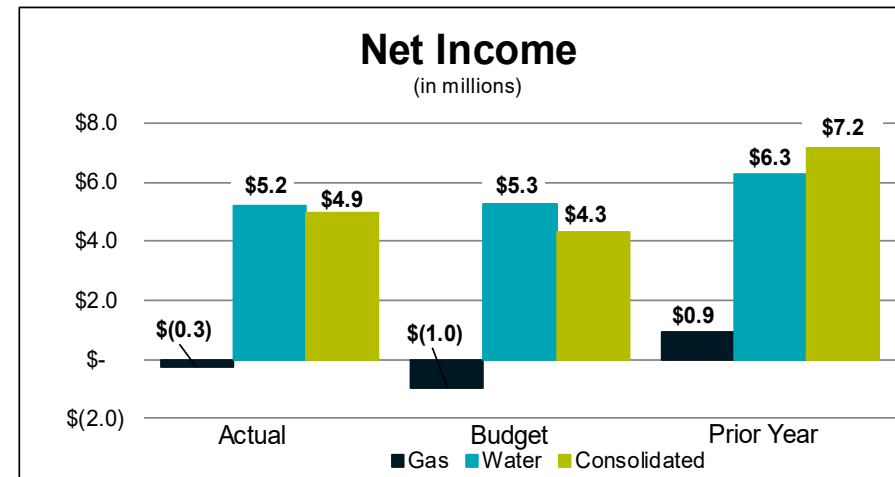
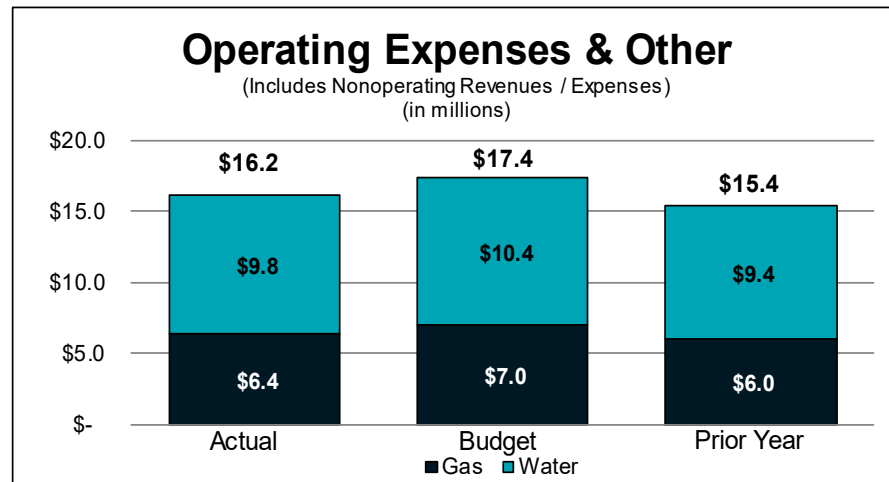
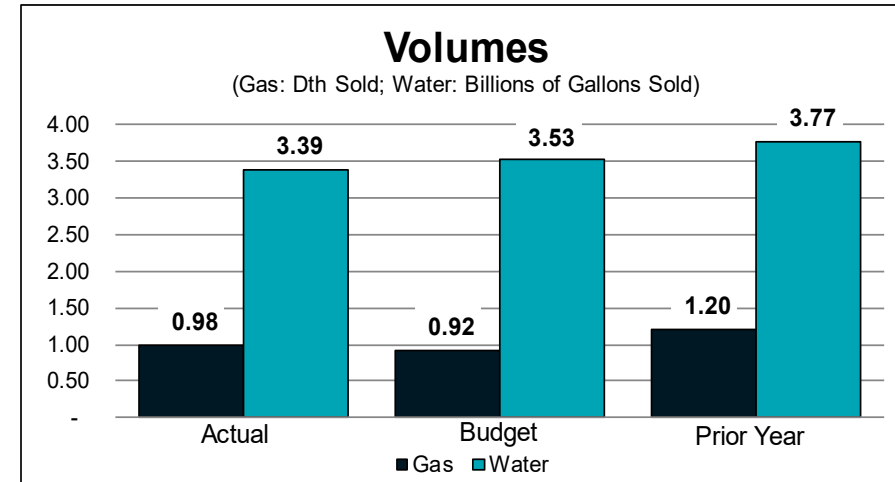
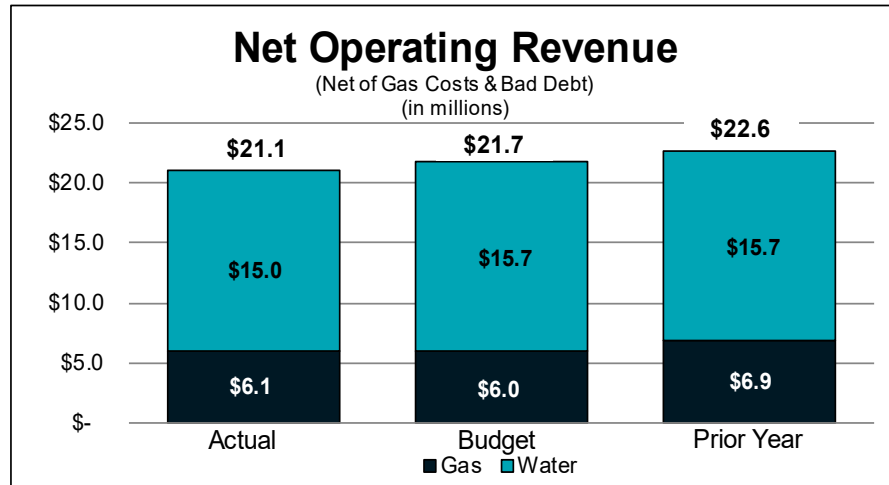
\*Note: Cash Reserves were negatively impacted by \$16.6 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

\*Note: Despite an increase in Unrestricted Cash between December 31, 2020 and September 30, 2021, days cash-on-hand decreases due to an increase in average daily expense caused by higher gas costs.

\*\* Cash Reserves as of September 30, 2021 were negatively impacted by \$1.7 million due to spending on projects to be funded by a future bond issuance; Cash Reserves will be "reimbursed" upon issuance of the bonds.

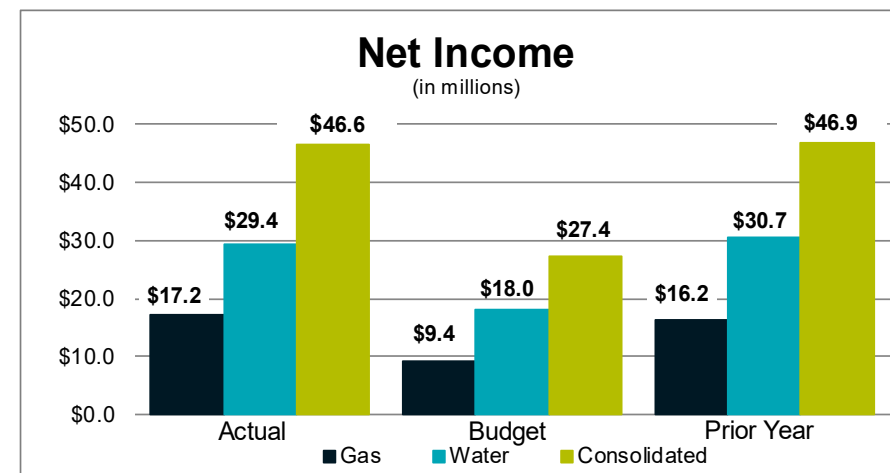
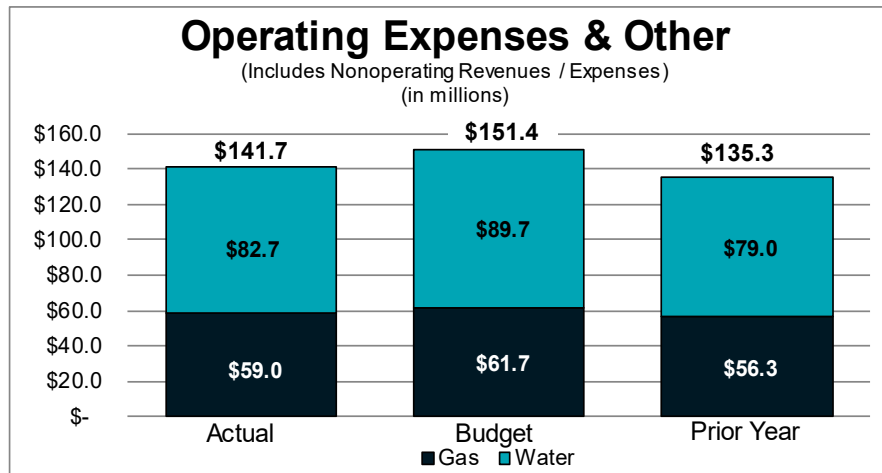
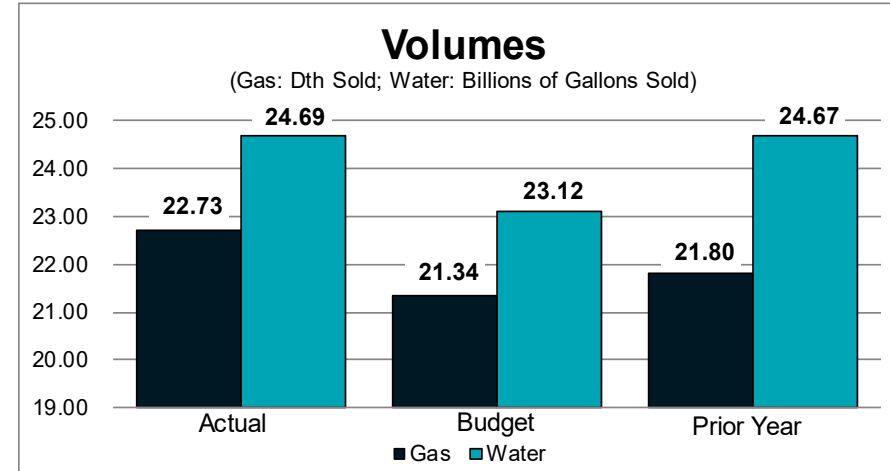
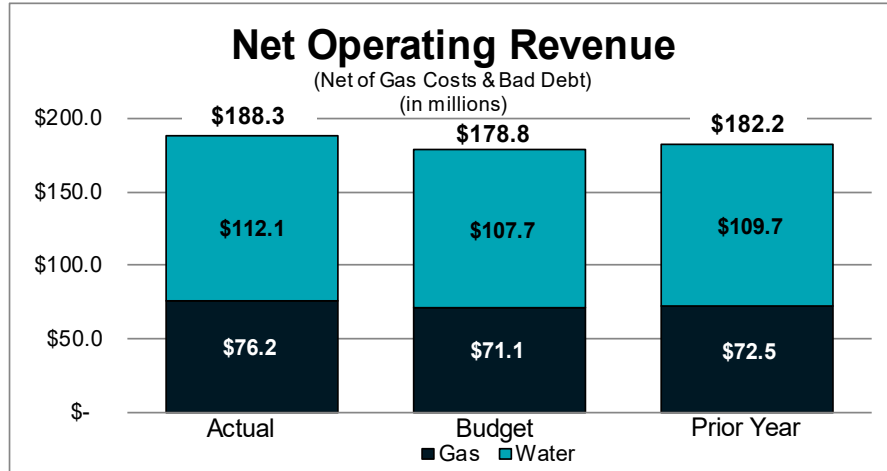
# GAS & WATER COMBINED

## CURRENT MONTH – SEPTEMBER 2021



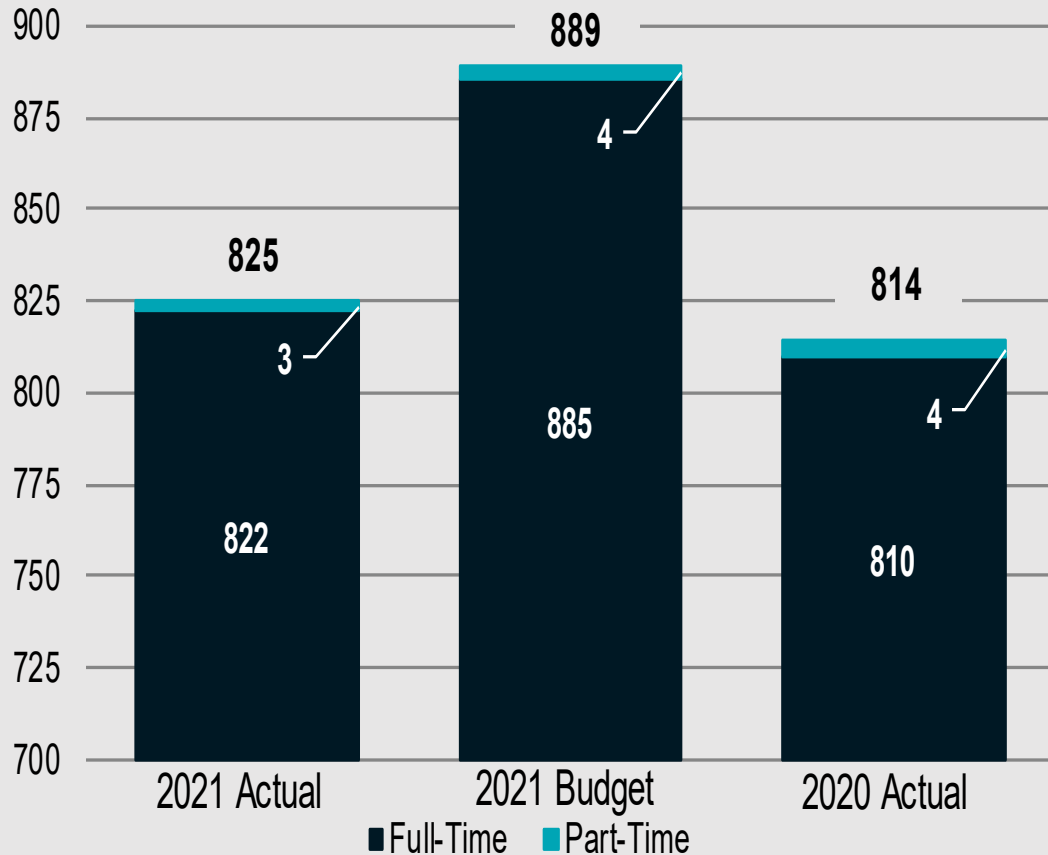
# GAS & WATER COMBINED

## YEAR-TO-DATE – SEPTEMBER 2021



# PERSONNEL

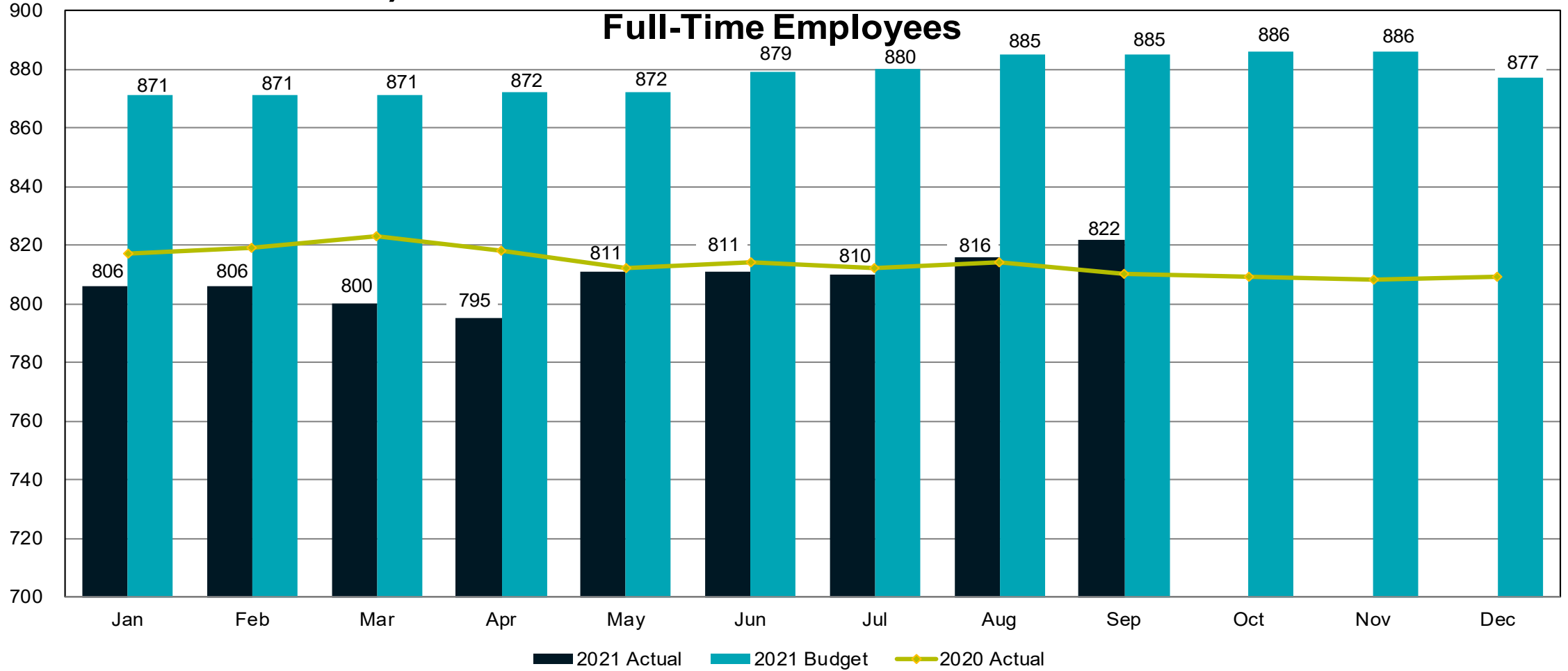
## AS OF SEPTEMBER 30, 2021 GAS & WATER COMBINED



- The active payroll for September was \$6.2 million, compared with \$6.3 million in budget and \$5.9 million in prior year.
- At September 30<sup>th</sup>, there were 822 regular full-time employees, compared with 885 in budget and 810 at September 30, 2020.
- At September 30<sup>th</sup>, there were 3 regular part-time employees, compared with 4 in budget and 4 at September 30, 2020.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.

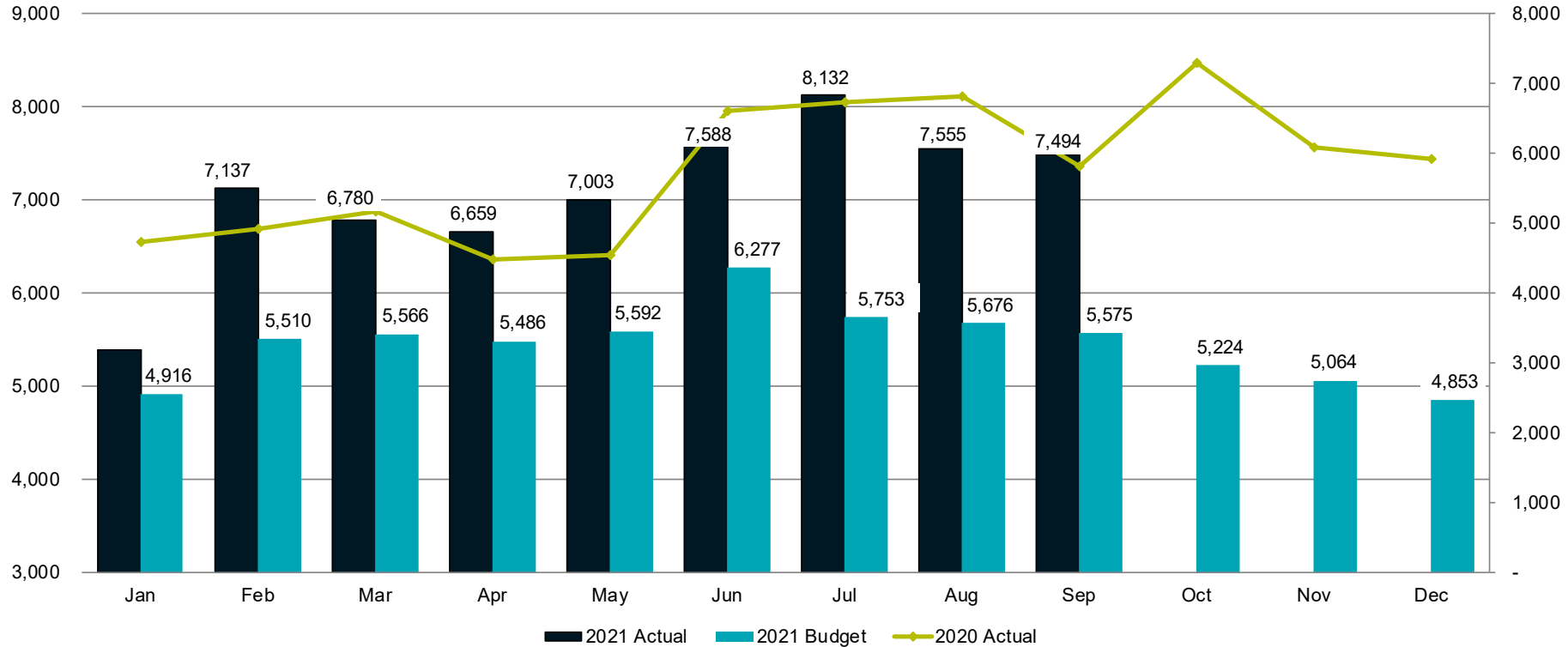
# PERSONNEL TREND

## THROUGH SEPTEMBER 2021 (GAS & WATER COMBINED)



# OVERTIME HOURS TREND

## THROUGH SEPTEMBER 2021 (GAS & WATER COMBINED)



	Month of September				
	2021	2021	2020	Favorable/(Unfavorable)	
	Actual	Budget	Actual	vs. Budget	vs. 2020
Overtime Hours	7,493.8	5,575.0	5,817.5	(1,918.8)	(1,676.3)
Overtime Dollars \$	431,270	320,802	323,231	(110,468)	(108,039)

	Year-To-Date September				
	2021	2021	2020	Favorable/(Unfavorable)	
	Actual	Budget	Actual	vs. Budget	vs. 2020
Overtime Hours	63,742.3	50,349.0	49,879.1	(13,393.3)	(13,863.2)
Overtime Dollars \$	3,676,674	2,882,877	2,827,894	(793,797)	(848,780)

Note: Overtime hours and dollars in 2020 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)

## SEPTEMBER 2021 (GAS & WATER COMBINED)

Overtime hours for the month totaled 7,493.8 as compared with 5,575.0 in budget and 5,817.5 in prior year. Overtime hours were 1,918.8 greater than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Construction (1)	(777.0)
Safety, Security, Locating & Dispatch (2)	(253.8)
Field Service (3)	(221.0)
Gas Production (4)	(207.5)
Water Distribution (5)	(159.0)
All other, net	(300.5)
	<u>(1,918.8)</u>

- (1) Increased overtime due to open positions and emergency response due to main breaks (38 breaks in September vs. 5-year average of 36)
- (2) Increased overtime hours in Locating primarily due to a higher number of tickets than anticipated and lower staffing due to open positions and medical leave
- (3) Increased overtime primarily due to open positions and utilization of 6 Customer Service Technician Trainees not yet qualified to perform work alone in the field
- (4) Increased overtime primarily due to work required to fill the propane caverns (filling during the day and running vapor compressors overnight)
- (5) Increased overtime due to emergencies (main breaks), after hours shut-off's and maintenance

**METROPOLITAN**  

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**UTILITIES DISTRICT**

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

	Current Month			Current Month				September Year to Date			September Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		September Year to Date			Variance Vs. Budget		Variance Vs. Prior Year	
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Water sales	\$ 13,399,769	\$ 14,155,709	\$ 14,180,197	(5.34)%	\$ (755,940)	(5.50)%	\$ (780,428)	\$ 97,527,566	\$ 93,579,325	\$ 95,877,313	4.22 %	\$ 3,948,241	1.72 %	\$ 1,650,253
Infrastructure charge	1,295,449	1,257,580	1,212,986	3.01 %	37,869	6.80 %	82,464	11,343,665	11,253,550	11,138,445	.80 %	90,115	1.84 %	205,220
Other	341,189	319,185	277,172	6.89 %	22,004	23.10 %	64,018	3,274,631	2,896,513	2,707,782	13.05 %	378,118	20.93 %	566,848
Total revenues	15,036,407	15,732,474	15,670,354	(4.42)%	(696,067)	(4.05)%	(633,947)	112,145,862	107,729,388	109,723,540	4.10 %	4,416,474	2.21 %	2,422,321
Revenue Deductions														
Operating & Maintenance	7,761,556	8,017,442	7,273,576	(3.19)%	(255,886)	6.71 %	487,979	64,340,926	68,926,753	61,040,140	(6.65)%	(4,585,827)	5.41 %	3,300,786
Other	1,504,253	1,726,560	1,489,636	(12.88)%	(222,307)	.98 %	14,617	13,046,334	14,581,711	12,744,520	(10.53)%	(1,535,377)	2.37 %	301,814
Total expenses	9,265,809	9,744,002	8,763,213	(4.91)%	(478,193)	5.74 %	502,596	77,387,260	83,508,464	73,784,660	(7.33)%	(6,121,204)	4.88 %	3,602,600
Other Expense (Income)	563,245	723,397	621,702	(22.14)%	(160,151)	(9.40)%	(58,457)	5,325,217	6,194,410	5,253,936	(14.03)%	(869,194)	1.36 %	71,281
Net Income (Loss)	\$ 5,207,353	\$ 5,265,075	\$ 6,285,440	(1.10)%	\$ (57,722)	(17.15)%	\$ (1,078,086)	\$ 29,433,385	\$ 18,026,514	\$ 30,684,945	63.28 %	\$ 11,406,872	(4.08)%	\$ (1,251,559)
Thousands of gallons sold	3,386,775	3,530,630	3,772,574	(4.07)%	(143,855)	(10.23)%	(385,799)	24,694,049	23,124,680	24,672,716	6.79 %	1,569,369	.09 %	21,333
Number of customers	222,284	222,245	220,346	.02 %	39	.88 %	1,938							
Plant Additions & Replacements	\$ 6,066,883	\$ 6,258,702	\$ 6,004,468	(3.06)%	\$ (191,819)	1.04 %	\$ 62,415	\$ 36,261,110	\$ 57,128,194	\$ 50,101,331	(36.53)%	\$ (20,867,084)	(27.62)%	\$ (13,840,221)

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

	Current Month			Current Month				September Year to Date			September Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		September Year to Date			Variance Vs. Budget		Variance Vs. Prior Year	
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Gas Sales	\$ 9,869,481	\$ 7,081,365	\$ 8,720,900	39.37 %	\$ 2,788,116	13.17 %	\$ 1,148,581	\$ 144,067,306	130,805,267	\$ 115,791,361	10.14 %	\$ 13,262,039	24.42 %	\$ 28,275,945
(Over)/under gas recovery	273,526	-	(247,897)		273,526	(210.34)%	521,424	4,511,089	-	(913,554)		4,511,089	(593.80)%	5,424,643
Infrastructure charge	1,144,438	1,100,405	1,056,600	4.00 %	44,033	8.31 %	87,838	10,047,853	9,888,354	9,866,498	1.61 %	159,499	1.84 %	181,354
Other	282,910	328,949	246,567	(14.00)%	(46,039)	14.74 %	36,343	3,635,762	3,128,181	2,569,576	16.23 %	507,581	41.49 %	1,066,186
Total revenues, net	11,570,356	8,510,719	9,776,171	35.95 %	3,059,637	18.35 %	1,794,185	162,262,009	143,821,802	127,313,880	12.82 %	18,440,207	27.45 %	34,948,129
Less: Natural gas purchased for resale	5,501,913	3,239,137	2,960,683	69.86 %	2,262,777	85.83 %	2,541,230	86,416,921	73,766,664	56,823,218	17.15 %	12,650,257	52.08 %	29,593,703
CPEP Rebates	-	(698,120)	(104,145)		698,120	(100.00)%	(104,145)	(358,175)	(1,048,120)	(1,973,738)		689,945	(81.85)%	1,615,563
Operating revenues, net of gas cost	6,068,443	5,969,702	6,919,632	1.65 %	98,740	(12.30)%	(851,190)	76,203,263	71,103,258	72,464,401	7.17 %	5,100,005	5.16 %	3,738,862
Revenue Deductions														
Operating & Maintenance	4,536,148	4,889,632	4,282,509	(7.23)%	(353,484)	5.92 %	253,639	41,910,256	43,015,190	40,723,552	(2.57)%	(1,104,934)	2.91 %	1,186,704
Other	1,718,410	1,763,067	1,595,252	(2.53)%	(44,657)	7.72 %	123,158	16,280,156	16,621,769	15,238,139	(2.06)%	(341,613)	6.84 %	1,042,017
Total operating expenses	6,254,558	6,652,699	5,877,761	(5.98)%	(398,141)	6.41 %	376,797	58,190,412	59,636,959	55,961,691	(2.43)%	(1,446,547)	3.98 %	2,228,721
Other expense (income)	81,065	311,829	92,554	(74.00)%	(230,764)	(12.41)%	(11,489)	780,862	2,109,619	269,102	(62.99)%	(1,328,757)	190.17 %	511,760
Net Income (Loss)	\$ (267,180)	\$ (994,826)	\$ 949,317	73.14 %	727,646	(128.14)%	(1,216,497)	\$ 17,231,989	\$ 9,356,680	\$ 16,233,608	84.17 %	7,875,309	6.15 %	998,382
Total Sales Adjusted for Unbilled Sales	983,947	917,180	1,201,814	7.28 %	66,767	(18.13)%	(217,867)	22,728,178	21,343,300	21,802,396	6.49 %	1,384,878	4.25 %	925,782
Heating degree days	17	88	33	(80.68)%	(71)	(48.48)%	(16)	3,601	3,680	3,432	(2.15)%	(79)	4.92 %	169
Number of customers	236,501	234,971	234,115	0.65%	1,530	1.02 %	2,386							
Plant Additions & Replacements	\$ 2,725,704	\$ 7,222,231	\$ 4,127,366	(62.26)%	(4,496,527)	(33.96)%	(1,401,662)	\$ 31,597,392	\$ 63,794,049	\$ 34,823,553	(50.47)%	(32,196,657)	(9.26)%	(3,226,161)

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

	Actual 2008 - 2020	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2021
<b>GAS</b>															
Gas Infrastructure Revenue	\$164,254,612	\$1,110,957	\$1,112,747	\$1,152,999	\$1,090,205	\$1,101,977	\$1,102,407	\$1,107,048	\$1,125,075	\$1,144,438	\$1,100,831	\$1,101,257	\$1,101,680	\$13,351,621	\$177,606,233
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$157,208)
<b>Expenditures</b>															
GCI Mains per G-21	\$95,954,244	287,241	1,329,678	531,331	489,291	277,343	1,284,742	805,375	549,060	425,953	1,036,100	1,036,100	1,034,900	\$9,087,113	\$105,041,356
Abandonments - approximate*	\$10,943,995	250,143	284,134	69,292	15,248	74,838	22,596	31,002	80,427	66,585	141,667	141,667	141,667	\$1,319,266	\$12,263,261
GIR services per G-21	\$77,867,761	224,893	449,585	257,427	299,529	314,171	1,203,008	325,008	1,005,008	427,866	865,200	805,300	886,000	\$7,062,995	\$84,930,756
GIR service reconnections per G-3	\$18,236,003	78,491	125,311	157,258	151,111	207,037	239,346	295,883	265,657	271,326	314,386	308,335	227,166	\$2,641,308	\$20,877,311
Regulator Stations Infrastructure per G-21	\$630,082	24,263	-	33,438	3,307	-	-	-	-	-	5,800	5,800	6,200	\$78,808	\$708,890
<b>TOTAL EXPENDITURES</b>	<b>\$203,632,084</b>	<b>865,030</b>	<b>2,188,708</b>	<b>1,048,746</b>	<b>958,486</b>	<b>873,389</b>	<b>2,749,692</b>	<b>1,457,268</b>	<b>1,900,153</b>	<b>1,191,730</b>	<b>2,363,153</b>	<b>2,297,202</b>	<b>2,295,933</b>	<b>\$20,189,490</b>	<b>\$223,821,574</b>
<b>NET CURRENT YEAR</b>	<b>(\$39,534,680)</b>	<b>\$245,927</b>	<b>(\$1,075,961)</b>	<b>\$104,253</b>	<b>\$131,719</b>	<b>\$228,588</b>	<b>(\$1,647,285)</b>	<b>(\$350,220)</b>	<b>(\$775,078)</b>	<b>(\$47,292)</b>	<b>(\$1,262,322)</b>	<b>(\$1,195,945)</b>	<b>(\$1,194,253)</b>	<b>(\$6,837,869)</b>	<b>(\$46,372,549)</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)</b>															
	(39,534,680)	(39,288,754)	(40,364,714)	(40,260,462)	(40,128,742)	(39,900,154)	(41,547,439)	(41,897,659)	(42,672,737)	(42,720,029)	(43,982,351)	(45,178,296)	(46,372,549)		
<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
Total Funded By Bond	\$33,002,775													\$0	\$33,002,775
<b>Transfer to Sinking Fund for Bond Interest &amp; Principal Payments</b>															
	\$5,207,904	187,383	187,391	187,470	187,433	187,434	187,425	187,452	187,465	187,468				\$1,686,921	\$6,894,825
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)</b>															
	(11,739,809)	(11,681,265)	(12,944,617)	(13,027,834)	(13,083,548)	(13,042,394)	(14,877,104)	(15,414,776)	(16,377,319)	(16,612,079)	(17,874,401)	(19,070,346)	(20,264,599)		(20,264,599)
<b>Cast Iron Mains Abandoned-Qtr (Miles)</b>															
				0.00			0.00			0.00			0.00		
<b>Cast Iron Mains Abandoned-YTD (Miles)</b>															
	40.90			0.00			0.00			0.00			0.00		
<b>Cast Iron Miles of Main Remaining</b>															
	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	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2021
<b>WATER</b>															
Water Infrastructure Revenue	\$165,926,467	1,254,758	1,243,787	1,289,586	1,229,332	1,238,851	1,254,231	1,260,060	1,277,611	1,295,449	1,255,774	1,255,578	1,256,218	\$15,111,235	\$181,037,702
Water Infrastructure Revenue - Commodity	\$14,090,837	555,647	499,948	567,571	608,265	677,190	1,353,806	1,733,985	1,800,909	1,601,539	1,225,136	646,598	585,851	\$11,856,446	\$25,947,284
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$118,678,851	425,151	477,928	843,744	1,051,161	2,286,454	1,867,154	1,776,942	1,903,133	1,618,313	1,735,934	1,465,933	1,475,932	\$16,927,779	\$135,606,630
Abandonments - approximate*	\$3,724,518	9,521	23,956	51,069	54,225	337,994	18,223	77,392	41,222	41,652	46,150	46,150	46,150	\$793,703	\$4,518,221
Service Reconnections W-2	** \$22,625,322	66,330	159,694	261,612	378,371	263,829	310,208	552,344	970,100	685,634	728,358	564,450	396,571	\$5,335,501	\$27,960,823
Infrastructure Integrity	\$384,781	36,325	101,642	103,475	66,082	90,561	106,452	108,709	112,694	111,156	169,399	164,945	170,734	\$1,342,174	\$1,726,955
<b>TOTAL EXPENDITURES</b>	<b>\$145,413,473</b>	<b>537,326</b>	<b>763,221</b>	<b>1,259,900</b>	<b>1,549,838</b>	<b>2,978,838</b>	<b>2,302,037</b>	<b>2,515,388</b>	<b>3,027,149</b>	<b>2,456,755</b>	<b>2,677,841</b>	<b>2,241,478</b>	<b>2,089,387</b>	<b>24,399,157</b>	<b>169,812,631</b>
<b>NET CURRENT YEAR</b>	<b>\$34,533,131</b>	<b>\$1,273,078</b>	<b>\$980,514</b>	<b>\$597,258</b>	<b>\$287,759</b>	<b>(\$1,062,798)</b>	<b>\$306,000</b>	<b>\$478,658</b>	<b>\$51,371</b>	<b>\$440,234</b>	<b>(\$196,931)</b>	<b>(\$339,302)</b>	<b>(\$247,318)</b>	<b>\$2,568,524</b>	<b>\$37,101,655</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)</b>															
	34,533,131	35,806,209	36,786,724	37,383,982	37,671,741	36,608,943	36,914,943	37,393,601	37,444,972	37,885,206	37,688,275	37,348,973	37,101,655		
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 AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

**A-12a  
SEPTEMBER 2021**

	Month of September			Nine Months Ending September		
	2021 Actual	2021 Budget	2020 Actual	2021 Actual	2021 Budget	2020 Actual
	President's Office	\$ 140,598	\$ 113,678	\$ 87,702	\$ 926,026	\$ 1,011,304
Top level reductions	0	(196,471)	0	0	(1,723,861)	0
	<u>140,598</u>	<u>(82,793)</u>	<u>87,702</u>	<u>926,026</u>	<u>(712,557)</u>	<u>839,344</u>
Law	84,730	77,730	76,033	709,660	700,118	673,496
Human Resources - Vice President - Savine	85,483	79,832	62,020	745,172	759,426	598,811
Senior Vice President - Mendenhall	170,213	157,562	138,053	1,454,832	1,459,544	1,272,307
Safety, Security, Locating & Dispatch	334,582	354,892	296,599	2,820,615	3,046,030	2,623,469
Vice President - Hunter	334,582	354,892	296,599	2,820,615	3,046,030	2,623,469
Purchasing	54,495	55,966	43,648	468,988	484,496	352,432
Meter Services	193,477	194,185	203,303	1,721,756	1,733,491	1,948,342
Stores	74,311	90,378	64,873	789,173	801,999	688,883
Facilities Management	62,247	67,999	39,068	515,911	616,750	409,883
Vice President - Zellars	384,530	408,528	350,892	3,495,828	3,636,736	3,399,540
Field Services Administration	103,494	98,461	97,037	945,679	877,490	852,838
Field Services	691,403	740,791	670,578	6,252,610	6,424,473	5,898,160
Transportation	104,574	122,334	178,896	998,273	1,070,199	1,509,712
Transportation Office	58,650	73,209	129	378,297	590,107	13,079
Vice President - Melville	958,121	1,034,795	946,640	8,574,859	8,962,269	8,273,789
Senior Vice President - Ausdemore	1,677,233	1,798,215	1,594,131	14,891,302	15,645,035	14,296,798
Information Technology	422,932	517,056	451,485	4,042,878	4,624,011	4,002,583
Customer Service Administration	28,710	28,078	27,624	260,591	250,578	246,429
Customer Service	233,638	249,600	213,702	2,018,491	2,204,383	1,961,431
Customer Accounting	151,847	161,511	178,006	1,365,114	1,426,202	1,585,088
Branch Delivery	68,622	65,939	49,495	580,382	596,882	418,740
Senior Vice President - Lobsiger	905,749	1,022,184	920,312	8,267,456	9,102,056	8,214,271
Rates,Regulatory Affairs & Revenues	20,418	19,969	19,730	182,386	178,375	175,832
Accounting	136,616	136,029	126,012	1,180,354	1,211,598	1,181,605
Senior Vice President - Schaffart	157,034	155,998	145,742	1,362,740	1,389,973	1,357,437
Gas Operations	36,658	34,946	34,946	333,819	312,976	312,541
Gas Production	158,462	146,123	154,728	1,468,427	1,305,340	1,195,984
Gas Systems Control	47,084	47,424	44,724	433,939	421,470	496,432
Gas Distribution	103,961	98,449	95,659	869,881	851,309	857,008
Vice President - Knight	346,165	326,942	330,057	3,106,066	2,891,095	2,861,965
Water Operations	23,692	13,650	22,739	152,611	120,978	234,705
Water Pumping - Florence	225,672	247,118	241,760	1,930,895	2,174,598	2,301,148
Maintenance	201,208	214,089	210,198	1,878,102	1,919,377	1,894,063
Water Distribution	224,226	260,460	227,554	2,011,679	2,202,871	2,001,691
Platte South	86,707	93,232	88,604	778,447	841,436	964,200
Platte West	108,748	125,003	113,781	1,038,322	1,102,573	1,233,570
Water Quality	49,234	67,556	71,732	571,493	612,441	685,607
Vice President - Koenig	919,487	1,021,108	976,368	8,361,549	8,974,274	9,314,984
Marketing & Governmental Affairs	82,232	79,561	71,391	739,933	706,391	689,527
Infrastructure Integrity	94,276	91,046	75,130	745,465	837,987	479,550
Corporate Communications	76,592	75,330	74,428	690,760	672,892	670,033
Engineering & Construction	51,700	68,215	50,367	414,362	544,464	515,723
Plant Engineering	235,012	236,007	226,139	2,040,726	2,080,953	1,908,956
Engineering Design	221,825	250,128	215,682	2,079,977	2,186,996	1,985,495
Construction	1,079,812	1,098,609	992,007	9,078,094	9,578,657	8,668,825
Vice President - O'Brien	1,588,349	1,652,959	1,484,195	13,613,159	14,391,070	13,078,999
Senior Vice President - Langel	3,107,101	3,246,946	3,011,569	27,256,932	28,473,709	27,095,058
Total Payroll	<u>\$ 6,157,928</u>	<u>\$ 6,298,112</u>	<u>\$ 5,897,509</u>	<u>\$ 54,159,288</u>	<u>\$ 55,357,760</u>	<u>\$ 53,075,215</u>

**METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

**A-12b  
SEPTEMBER 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	11	-	1	10	-	-
Senior Vice President - Mendenhall	20	-	1	20	-	1	19	-	-
Safety, Security, Locating & Dispatch	42	-	1	45	-	1	38	-	1
Vice President - Hunter	42	-	1	45	-	1	38	-	1
Purchasing	7	-	-	7	-	-	6	-	-
Meter Services	31	-	-	33	-	-	36	-	-
Stores	14	-	-	14	-	-	11	-	-
Facilities Management	10	-	-	10	-	-	7	-	-
Vice President - Zellars	62	-	-	64	-	-	60	-	-
Field Services Administration	12	-	-	13	-	-	12	-	-
Field Services	87	-	-	102	-	-	90	-	-
Transportation	17	-	1	19	-	-	21	-	-
Transportation Office	8	-	-	10	-	-	4	-	-
Vice President - Melville	124	-	1	144	-	-	127	-	-
Senior Vice President - Ausdemore	228	-	2	253	-	1	225	-	1
Information Technology	45	-	-	55	-	-	49	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	43	-	-	46	-	-	40	-	-
Customer Accounting	25	1	-	28	1	-	30	1	-
Branch Delivery	11	-	-	12	-	-	9	-	-
Vice President - Lobsiger	127	1	-	144	1	-	131	1	-
Rates,Regulatory Affairs & Revenues	2	-	-	2	-	-	2	-	-
Accounting	17	-	-	17	-	-	16	-	-
Senior Vice President - Schaffart	19	-	-	19	-	-	18	-	-
Gas Operations	3	-	-	3	-	-	3	-	-
Gas Production	18	-	-	18	-	-	18	1	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	13	-	-	13	-	-	13	-	-
Vice President - Knight	40	-	-	40	-	-	40	1	-
Water Operations	2	-	-	1	-	-	2	-	-
Water Pumping - Florence	33	-	-	33	-	-	31	-	-
Maintenance	28	-	-	29	-	-	28	-	-
Water Distribution	33	-	-	38	-	-	32	-	-
Platte South	11	1	-	12	1	-	11	1	-
Platte West	16	1	-	16	1	-	15	1	-
Water Quality	8	-	-	9	-	1	10	-	-
Vice President - Koenig	131	2	-	138	2	1	129	2	-
Marketing & Governmental Affairs	12	-	-	12	-	-	12	-	-
Infrastructure Integrity	13	-	2	13	-	1	11	-	1
Corporate Communications	9	-	-	9	-	-	9	-	-
Engineering & Construction	4	-	-	6	-	-	4	-	-
Plant Engineering	31	-	-	31	-	-	30	-	-
Engineering Design	31	-	1	35	1	1	31	-	-
Construction	151	-	-	158	-	-	146	-	-
Vice President - O'Brien	217	-	1	230	1	1	211	-	-
Senior Vice President - Langel	422	2	3	442	3	3	412	3	1
Total Employees	<u>822</u>	<u>3</u>	<u>6</u>	<u>885</u>	<u>4</u>	<u>5</u>	<u>810</u>	<u>4</u>	<u>2</u>



**METROPOLITAN UTILITIES DISTRICT  
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

A-12b  
SEPTEMBER 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	9	-	-	8	-	-	7	-	-
Senior Vice President - Mendenhall	18	-	-	17	-	-	16	-	-
Safety, Security, Locating & Dispatch	11	-	-	12	-	-	11	-	-
Vice President - Hunter	11	-	-	12	-	-	11	-	-
Purchasing	7	-	-	7	-	-	6	-	-
Meter Services	3	-	-	3	-	-	3	-	-
Stores	2	-	-	2	-	-	1	-	-
Facilities Management	4	-	-	4	-	-	3	-	-
Vice President - Zellars	16	-	-	16	-	-	13	-	-
Field Services Administration	7	-	-	7	-	-	7	-	-
Field Services	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	3	-	-
Transportation Office	3	-	-	4	-	-	-	-	-
Vice President - Melville	10	-	-	11	-	-	10	-	-
Senior Vice President - Ausdemore	37	-	-	39	-	-	34	-	-
Information Technology	45	-	-	55	-	-	49	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	5	-	-	6	-	-	4	-	-
Customer Accounting	2	-	-	3	-	-	2	-	-
Branch Delivery	1	-	-	1	-	-	1	-	-
Vice President - Lobsiger	56	-	-	68	-	-	59	-	-
Rates,Regulatory Affairs & Revenues	2	-	-	2	-	-	2	-	-
Accounting	11	-	-	11	-	-	10	-	-
Senior Vice President - Schaffart	13	-	-	13	-	-	12	-	-
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	-	-	1	-	-	2	-	-
Water Pumping - Florence	8	-	-	9	-	-	8	-	-
Maintenance	3	-	-	3	-	-	3	-	-
Water Distribution	3	-	-	3	-	-	3	-	-
Platte South	2	-	-	2	-	-	2	-	-
Platte West	2	-	-	2	-	-	2	-	-
Water Quality	8	-	-	8	-	-	9	-	-
Vice President - Koenig	28	-	-	28	-	-	29	-	-
Marketing & Governmental Affairs	5	-	-	5	-	-	5	-	-
Infrastructure Integrity	4	-	-	4	-	-	2	-	-
Corporate Communications	9	-	-	9	-	-	9	-	-
Engineering & Construction	4	-	-	6	-	-	4	-	-
Plant Engineering	31	-	-	31	-	-	30	-	-
Engineering Design	21	-	-	21	-	-	20	-	-
Construction	8	-	-	8	-	-	8	-	-
Vice President - O'Brien	64	-	-	66	-	-	62	-	-
Senior Vice President - Langel	123	-	-	125	-	-	120	-	-
Total Employees	<u>253</u>	<u>-</u>	<u>-</u>	<u>269</u>	<u>-</u>	<u>-</u>	<u>246</u>	<u>-</u>	<u>-</u>

**METROPOLITAN UTILITIES DISTRICT  
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

A-12b  
SEPTEMBER 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	-	-	-	-	-	-	-	-	-
Law	-	-	-	-	-	-	-	-	-
Human Resources - Vice President - Savine	2	-	1	3	-	1	3	-	-
Senior Vice President - Mendenhall	2	-	1	3	-	1	3	-	-
Safety, Security, Locating & Dispatch	31	-	1	33	-	1	27	-	1
Vice President - Hunter	31	-	1	33	-	1	27	-	1
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	28	-	-	30	-	-	33	-	-
Stores	12	-	-	12	-	-	10	-	-
Facilities Management	6	-	-	6	-	-	4	-	-
Vice President - Zellars	46	-	-	48	-	-	47	-	-
Field Services Administration	5	-	-	6	-	-	5	-	-
Field Services	87	-	-	102	-	-	90	-	-
Transportation	17	-	1	19	-	-	18	-	-
Transportation Office	5	-	-	6	-	-	4	-	-
Vice President - Melville	114	-	1	133	-	-	117	-	-
Senior Vice President - Ausdemore	191	-	2	214	-	1	191	-	1
Information Technology	-	-	-	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	38	-	-	40	-	-	36	-	-
Customer Accounting	23	1	-	25	1	-	28	1	-
Branch Delivery	10	-	-	11	-	-	8	-	-
Vice President - Lobsiger	71	1	-	76	1	-	72	1	-
Rates,Regulatory Affairs & Revenues	-	-	-	-	-	-	-	-	-
Accounting	6	-	-	6	-	-	6	-	-
Senior Vice President - Schaffart	6	-	-	6	-	-	6	-	-
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	15	-	-	15	-	-	15	1	-
Gas Systems Control	-	-	-	-	-	-	-	-	-
Gas Distribution	12	-	-	12	-	-	12	-	-
Vice President - Knight	27	-	-	27	-	-	27	1	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	25	-	-	24	-	-	23	-	-
Maintenance	25	-	-	26	-	-	25	-	-
Water Distribution	30	-	-	35	-	-	29	-	-
Platte South	9	1	-	10	1	-	9	1	-
Platte West	14	1	-	14	1	-	13	1	-
Water Quality	-	-	-	1	-	1	1	-	-
Vice President - Koenig	103	2	-	110	2	1	100	2	-
Marketing & Governmental Affairs	7	-	-	7	-	-	7	-	-
Infrastructure Integrity	9	-	2	9	-	1	9	-	1
Corporate Communications	-	-	-	-	-	-	-	-	-
Engineering & Construction	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	-	-	-	-	-	-	-
Engineering Design	10	-	1	14	1	1	11	-	-
Construction	143	-	-	150	-	-	138	-	-
Vice President - O'Brien	153	-	1	164	1	1	149	-	-
Senior Vice President - Langel	299	2	3	317	3	3	292	3	1
Total Employees	569	3	6	616	4	5	564	4	2

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

**A-12c  
SEPTEMBER 2021**

	Month of September			Nine Months Ending September		
	2021	2021	2020	2021	2021	2020
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	0.0	0.0	0.0	0.0	0.0	0.0
Top level reductions	0.0	0.0	0.0	0.0	0.0	0.0
Law	10.0	15.0	13.5	115.5	135.0	85.5
Human Resources - Vice President - Savine	9.0	5.0	1.5	163.0	45.0	7.0
Senior Vice President - Mendenhall	19.0	20.0	15.0	278.5	180.0	92.5
Safety, Security, Locating & Dispatch	1,043.8	790.0	798.0	7,711.8	5,640.0	6,103.6
Vice President - Hunter	1,043.8	790.0	798.0	7,711.8	5,640.0	6,103.6
Purchasing	0.0	0.0	0.0	0.0	0.0	0.0
Meter Services	2.0	5.0	4.0	16.0	45.0	15.0
Stores	24.0	22.0	13.5	183.0	178.0	188.0
Facilities Management	21.5	20.0	8.5	233.0	210.0	469.0
Vice President - Zellars	47.5	47.0	26.0	432.0	433.0	672.0
Field Services Administration	188.0	150.0	136.0	1,478.0	1,350.0	1,152.0
Field Services	1,421.0	1,200.0	1,192.0	12,464.0	10,800.0	9,716.5
Transportation	32.5	92.0	49.0	615.0	825.0	609.0
Transportation Office	57.0	84.0	(6.0)	397.5	750.0	0.0
Vice President - Melville	1,698.5	1,526.0	1,371.0	14,954.5	13,725.0	11,477.5
Senior Vice President - Ausdemore	2,789.8	2,363.0	2,195.0	23,098.3	19,798.0	18,253.1
Information Technology	18.0	15.0	6.0	148.0	155.0	129.5
Customer Service Administration	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service	70.5	15.0	7.5	264.0	245.0	186.5
Customer Accounting	87.0	5.0	50.5	460.0	105.0	282.5
Branch Delivery	6.0	20.0	0.0	125.5	180.0	42.0
Vice President - Lobsiger	181.5	55.0	64.0	997.5	685.0	640.5
Rates,Regulatory Affairs & Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	1.5	0.0	0.0	2.5	0.0	0.0
Senior Vice President - Schaffart	1.5	0.0	0.0	2.5	0.0	0.0
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	332.5	125.0	142.0	3,203.5	1,545.5	871.0
Gas Systems Control	2.5	6.0	59.5	97.0	74.0	1,139.5
Gas Distribution	122.5	123.0	18.0	716.0	912.0	474.0
Vice President - Knight	457.5	254.0	219.5	4,016.5	2,531.5	2,484.5
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	228.5	210.0	269.0	1,977.5	1,950.0	4,723.5
Maintenance	78.5	25.0	71.5	820.0	825.0	2,163.5
Water Distribution	559.0	400.0	516.5	4,807.5	4,400.0	4,726.0
Platte South	1.0	30.0	3.0	165.0	270.0	2,839.5
Platte West	52.5	55.0	50.5	749.5	415.0	3,827.0
Water Quality	16.0	10.0	16.0	178.0	100.0	1,562.5
Vice President - Koenig	935.5	730.0	926.5	8,697.5	7,960.0	19,842.0
Marketing & Governmental Affairs	0.0	0.0	0.0	0.0	0.0	3.0
Infrastructure Integrity	16.0	9.0	22.0	198.5	67.0	104.5
Corporate Communications	0.0	0.0	0.0	0.0	0.0	12.5
Engineering & Construction	0.0	0.0	0.0	0.0	0.0	0.0
Plant Engineering	143.0	70.0	34.0	866.0	444.0	206.0
Engineering Design	193.0	94.0	83.5	1,154.0	846.0	1,219.0
Construction	2,757.0	1,980.0	2,258.0	24,433.0	17,837.5	19,492.0
Vice President - O'Brien	3,093.0	2,144.0	2,375.5	26,453.0	19,127.5	20,917.0
Senior Vice President - Langel	4,502.0	3,137.0	3,543.5	39,365.5	29,686.0	43,363.5
Total Overtime Hours	7,493.8	5,575.0	5,817.5	63,742.3	50,349.0	62,349.6

**A-12c**

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

**A-12d  
SEPTEMBER 2021**

	Month of September			Nine Months Ending September		
	2021 Actual	2021 Budget	2020 Actual	2021 Actual	2021 Budget	2020 Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	597	840	751	6,794	7,515	4,709
Human Resources - Vice President - Savine	410	225	58	7,220	2,010	277
Senior Vice President - Mendenhall	1,007	1,065	809	14,014	9,525	4,986
Safety, Security, Locating & Dispatch	59,361	45,030	44,785	437,177	320,580	342,419
Vice President - Hunter	59,361	45,030	44,785	437,177	320,580	342,419
Purchasing	-	-	-	-	-	-
Meter Services	110	260	207	822	2,325	753
Stores	1,238	1,166	724	9,059	9,388	9,862
Facilities Management	1,087	1,260	453	10,946	13,120	24,772
Vice President - Zellars	2,435	2,686	1,384	20,827	24,833	35,387
Field Services Administration	12,644	9,750	8,905	103,043	87,300	76,720
Field Services	85,622	69,600	70,062	746,802	622,800	563,810
Transportation	2,060	5,428	3,112	39,226	48,400	36,756
Transportation Office	4,058	4,956	(324.0)	29,238	44,000	-
Vice President - Melville	104,384	89,734	81,755	918,309	802,500	677,286
Senior Vice President - Ausdemore	166,180	137,450	127,924	1,376,313	1,147,913	1,055,092
Information Technology	1,004	930	390	9,619	9,545	7,710
Customer Service Administration	-	-	-	-	-	-
Customer Service	3,040	660	306	11,393	10,695	7,815
Customer Accounting	4,068	230	2,224	21,590	4,810	12,388
Branch Delivery	276	860	-	5,777	7,680	1,778
Vice President - Lobsiger	8,388	2,680	2,920	48,379	32,730	29,692
Rates,Regulatory Affairs & Revenues	-	-	-	-	-	-
Accounting	62	-	-	114	-	-
Senior Vice President - Schaffart	62	-	-	114	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	22,790	8,750	9,604	213,371	106,471	58,619
Gas Systems Control	170	444	3,978	6,578	5,452	80,188
Gas Distribution	7,696	7,380	1,176	44,636	54,496	28,578
Vice President - Knight	30,656	16,574	14,758	264,585	166,419	167,386
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	14,364	13,440	16,810	120,819	124,115	301,259
Maintenance	5,546	1,575	4,103	53,547	51,675	144,659
Water Distribution	30,046	21,200	27,034	264,613	231,700	248,327
Platte South	54	2,070	159	9,578	18,450	181,730
Platte West	3,326	3,575	3,149	46,710	26,845	250,245
Water Quality	831	610	797	9,103	6,070	84,829
Vice President - Koenig	54,167	42,470	52,052	504,370	458,855	1,211,050
Marketing & Governmental Affairs	-	-	-	-	-	132
Infrastructure Integrity	969	549	1,272	11,371	4,087	6,145
Corporate Communications	-	-	-	-	-	652
Engineering & Construction	-	-	-	-	-	-
Plant Engineering	9,115	4,340	2,194	55,362	27,471	12,870
Engineering Design	9,595	4,794	4,284	57,966	42,864	59,038
Construction	151,131	110,880	117,018	1,344,200	993,013	1,000,406
Vice President - O'Brien	169,841	120,014	123,496	1,457,528	1,063,348	1,072,314
Senior Vice President - Langel	255,633	179,607	191,578	2,237,854	1,692,709	2,457,678
Total Overtime Dollars	431,270	320,802	323,231	3,676,674	2,882,877	3,547,449

**A-12d**

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF SEPTEMBER 30, 2021 AND AUGUST 31, 2021**

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SEPTEMBER 2021  
Page 1**

ASSETS	September 30 2021	August 31 2021	January 1 2021	Increase (Decrease)	
				One Month	Nine Months
UTILITY PLANT - At Cost					
Plant in service	\$ 1,245,198,553	\$ 1,237,095,205	\$ 1,202,896,349	\$ 8,103,347	\$ 42,302,203
Less - Accumulated depreciation	347,340,171	345,590,567	331,275,524	1,749,604	16,064,647
Net utility plant in service	897,858,382	891,504,639	871,620,826	6,353,743	26,237,556
Construction in progress	77,567,725	79,853,682	86,044,271	(2,285,958)	(8,476,547)
Construction materials - at average cost	1,706,523	1,733,298	1,343,500	(26,775)	363,023
Net utility plant	977,132,629	973,091,618	959,008,597	4,041,011	18,124,032
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,024,834	3,024,710	3,023,691	124	1,143
2018 Bond Project Fund	6,148,618	7,112,787	8,945,111	(964,169)	(2,796,493)
Construction/Environmental fund	172,863	172,840	172,656	23	207
Other non-current assets	1,743,674	1,681,661	957,472	62,012	786,202
Total noncurrent assets	11,089,989	11,991,998	13,098,930	(902,010)	(2,008,941)
CURRENT ASSETS					
Cash in treasurer's accounts	88,702,337	82,192,435	83,334,251	6,509,903	5,368,086
Bond sinking fund - restricted	13,247,360	11,544,190	1,891,034	1,703,170	11,356,326
Bond closing fund	-	-	-	-	-
U.S. Government securities	-	-	-	-	-
Accounts receivable	2,824,889	3,314,752	4,081,025	(489,863)	(1,256,136)
Accounts receivable - utility service	33,416,145	32,551,342	30,178,317	864,803	3,237,827
Allowance for uncollectible accounts	(2,053,864)	(2,013,804)	(1,880,409)	(40,060)	(173,455)
Interdepartmental Receivable from Gas Department	12,430,964	10,333,697	3,295,261	2,097,267	9,135,703
Interest receivable	-	-	-	-	-
Accrued unbilled revenues	5,672,007	6,592,335	3,730,023	(920,329)	1,941,983
Materials and supplies - at average cost	4,466,787	4,450,810	4,075,948	15,977	390,839
Prepayments	462,338	515,441	178,859	(53,102)	283,479
Total current assets	159,168,963	149,481,198	128,884,310	9,687,765	30,284,653
DEFERRED OUTFLOWS					
Pension	12,552,315	12,552,315	12,552,315	-	-
OPEB	537,147	537,147	537,147	-	-
Debt refund	2,463,865	2,500,215	2,791,011	(36,349)	(327,145)
Total deferred outflows	15,553,327	15,589,677	15,880,473	(36,349)	(327,145)
Total Assets	\$ 1,162,944,908	\$ 1,150,154,491	\$ 1,116,872,309	\$ 12,790,417	\$ 46,072,599

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF SEPTEMBER 30, 2021 AND AUGUST 31, 2021**

W-1  
SEPTEMBER 2021  
Page 2

	September 30 2021	August 31 2021	January 1 2021	Increase (Decrease)	
				One Month	Nine Months
<b>LIABILITIES AND NET WORTH</b>					
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	208,237,801	208,348,301	209,233,365	(110,500)	(995,564)
NDEQ Loan - Contact Basin	2,894,288	2,894,288	3,040,415	-	(146,127)
Total long term debt	211,132,089	211,242,589	212,273,779	(110,500)	(1,141,691)
Net pension liability	(2,588,529)	(2,588,529)	(2,588,529)	-	-
Other Post Employment Benefits	40,896,000	41,307,731	44,553,579	(411,731)	(3,657,579)
Total Long Term Liabilities	249,439,559	249,961,790	254,238,829	(522,231)	(4,799,270)
<b>CURRENT LIABILITIES</b>					
Current maturities of revenue bonds	12,480,000	12,480,000	12,480,000	-	-
Current maturities of NDEQ Loans	290,806	290,806	287,927	-	2,879
Accounts payable	7,888,610	6,708,103	8,819,681	1,180,508	(931,071)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	8,368,454	8,166,398	7,337,316	202,056	1,031,138
Customer Credit Balances	656,843	644,677	471,179	12,166	185,664
Statutory payments to municipalities	815,839	587,781	645,777	228,058	170,062
Sewer fee collection due municipalities	28,701,268	28,921,355	28,117,453	(220,087)	583,815
Interest accrued on water revenue bonds	2,649,522	1,987,142	662,380	662,381	1,987,142
Accrued vacation payable	4,785,819	4,785,819	4,785,819	-	-
Other current liabilities	-	-	-	-	-
Total current liabilities	66,637,161	64,572,080	63,607,532	2,065,081	3,029,630
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	25,229,164	25,502,138	29,025,868	(272,975)	(3,796,704)
<b>SELF - INSURED RISKS</b>	2,967,967	2,811,674	2,657,320	156,293	310,647
<b>OTHER DEFERRED LIABILITIES</b>	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - pension	34,576,637	34,576,637	34,576,637	-	-
Deferred inflows - OPEB	21,791,991	21,791,991	21,791,991	-	-
Contributions in aid of construction	351,776,205	345,619,311	329,881,295	6,156,895	21,894,911
	408,144,833	401,987,938	386,249,923	6,156,895	21,894,911
<b>NET POSITION – ACCUMULATED REINVESTED EARNINGS</b>	410,526,223	405,318,870	381,092,838	5,207,353	29,433,385
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<u>1,162,944,908</u>	<u>1,150,154,491</u>	<u>1,116,872,309</u>	<u>12,790,417</u>	<u>46,072,599</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

**W-2  
SEPTEMBER 2021**

	September 2021		September 2020	Nine Months 2021		Nine Months 2020
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Metered sales of water	\$ 13,399,769	\$ 14,155,709	\$ 14,180,197	\$ 97,527,566	\$ 93,579,325	\$ 95,877,313
Infrastructure charge	1,295,449	1,257,580	1,212,986	11,343,665	11,253,550	11,138,445
Other operating revenues	379,975	352,000	309,607	3,453,780	3,191,000	3,014,268
Total operating revenues	15,075,193	15,765,289	15,702,789	112,325,011	108,023,875	110,030,026
Less: Bad debt expense	(38,785)	(32,815)	(32,435)	(179,149)	(294,487)	(306,485)
Total operating revenues, net	15,036,407	15,732,474	15,670,354	112,145,862	107,729,388	109,723,540
<b>OPERATING EXPENSES</b>						
Operating expense	4,959,004	5,012,989	4,603,453	42,429,302	43,904,353	41,285,694
Maintenance expense	2,802,551	3,004,453	2,670,124	21,911,624	25,022,400	19,754,446
Depreciation	1,276,195	1,500,069	1,255,455	11,512,246	13,084,443	11,250,734
Other Non-Operating Expense (Income)	-	-	-	146,899	-	-
Statutory payments & fuel taxes	228,058	226,491	234,181	1,534,088	1,497,268	1,493,785
Bond issuance costs	-	-	-	-	651,181	-
Investment Expense	-	-	-	5,970	-	14,975
Interest expense revenue bonds	588,230	750,033	629,704	5,293,007	5,779,909	5,665,915
Interest expense NDEQ Loan	7,963	7,963	8,675	73,813	73,813	69,050
Total revenue deductions	9,862,002	10,501,998	9,401,592	82,906,949	90,013,367	79,534,600
Net revenues	5,174,406	5,230,476	6,268,762	29,238,913	17,716,021	30,188,940
Interest income	32,948	34,599	16,677	194,473	310,493	496,005
<b>FUNDS PROVIDED</b>						
Net income (loss)	5,207,353	5,265,075	6,285,440	29,433,385	18,026,514	30,684,945
Depreciation and amortization charges	1,389,650	1,748,715	1,384,420	12,624,282	15,306,679	12,522,906
Net pension liability	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Contribution in aid of construction	6,509,080	1,919,360	901,234	23,673,796	10,944,235	8,480,876
Contribution in aid of construction - impact fees	284,037	246,300	416,218	3,733,912	2,213,900	3,814,030
Customer Advances for Construction	(272,975)	-	876,540	(3,796,704)	-	15,131,128
Bond Proceeds	-	-	-	-	65,118,089	-
Total funds provided	13,117,146	9,179,450	9,863,851	65,668,670	111,609,417	70,633,884
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	4,448,570	4,555,169	3,443,589	24,011,130	42,316,493	37,552,349
Plant additions and replacements-Cast Iron	1,618,313	1,703,533	2,560,878	12,249,980	14,811,701	12,548,982
OPEB - Begin Pre-funding	411,731	-	989,318	3,657,579	-	3,473,153
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
NDEQ Loan-Contact Basin	-	-	-	143,247	143,247	140,425
Bond Retirement	-	-	-	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(69,880)	(69,880)	(76,080)	(627,852)	(627,854)	(683,297)
Bond Interest - 2012-Payment	-	-	-	483,147	483,147	520,347
Bond Interest - 2015-Expense accrual (non cash)	(420,923)	(420,923)	(453,176)	(933,550)	(3,788,307)	(4,078,582)
Bond Interest - 2015-Payment	-	-	-	-	2,854,753	3,073,502
Bond Interest - 2018-Expense accrual (non cash)	(97,428)	(97,428)	(100,448)	(240,468)	(876,852)	(904,031)
Bond Interest - 2018-Payment	-	-	-	-	636,384	656,109
Bond Interest - 2021-Expense accrual (non cash)	-	(161,802)	-	-	(486,896)	-
Bond Interest - 2021-Payment	-	-	-	-	-	-
NDEQ Interest - Expense accrual (non cash)	(7,963)	(7,963)	(8,675)	(73,813)	(73,813)	(69,050)
NDEQ Interest - Payment	-	-	-	49,925	49,925	54,159
Total funds expended	5,882,421	5,500,706	6,355,407	38,719,326	55,441,928	52,284,067
<b>SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED</b>	<b>7,234,725</b>	<b>3,678,744</b>	<b>3,508,445</b>	<b>26,949,344</b>	<b>56,167,489</b>	<b>18,349,817</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

**W-2  
SEPTEMBER 2021**

	September 2021		September 2020	Nine Months 2021		Nine Months 2020
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Interest on Bond Project Fund	(8,886)		(118,860)	(82,515)		(594,655)
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	972,931	2,367,712	1,286,697	2,877,864	12,372,058	7,432,501
Net Change in Bond Project Funds	<u>964,045</u>	<u>2,367,712</u>	<u>1,167,837</u>	<u>2,795,350</u>	<u>12,372,058</u>	<u>6,837,847</u>
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Sinking Fund	(1,703,170)		(1,704,388)	(11,356,326)		(11,090,617)
Bond Closing Fund	-		-	-		-
Accounts Receivable	489,863		33,554	1,256,136		1,373,716
Accounts Receivable - Utility Service	(864,803)		(1,779,939)	(3,237,827)		(12,304,260)
Construction/Environmental fund	(23)		(23)	(207)		(199)
Allowance for Uncollectible Accounts	40,060		33,680	173,455		338,122
I/Co Receivable from Gas Department	(2,097,267)		3,837,152	(9,135,703)		(4,176,786)
Accrued Unbilled Revenue	920,329		819,400	(1,941,983)		(2,272,530)
Materials and Supplies	(15,977)		(19,005)	(390,839)		(717,962)
Prepayments	53,102		37,123	(283,479)		(146,413)
Other Noncurrent Assets	(62,012)		181,212	(786,202)		(475,819)
<b>LIABILITY ACCOUNTS</b>						
Accounts Payable	1,172,545		(3,346,508)	(954,959)		(2,215,132)
I/Co Payable to Gas Department	-		-	-		(1,325,135)
Customer Deposits - Pioneer Mains	202,056		194,813	1,031,138		769,451
Customer Credit Balances	12,166		(15,481)	185,664		(312,348)
Self Insured Risk Liability	156,293		9,679	310,647		149,251
Statutory Payments to Municipalities	228,058		234,181	170,062		280,427
Sewer Fee Collection Due Municipalities	(220,087)		74,060	583,815		4,650,389
Accrued Vacation Payable	-		-	-		-
All other, net	-		-	-		-
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE</b>	<u>(1,688,867)</u>	<u>-</u>	<u>(1,410,487)</u>	<u>(24,376,608)</u>	<u>-</u>	<u>(27,475,846)</u>
<b>Net Increase (Decrease) in Cash</b>	<u>6,509,903</u>	<u>6,046,456</u>	<u>3,265,795</u>	<u>5,368,086</u>	<u>68,539,547</u>	<u>(2,288,183)</u>
Cash - Beginning of Period	82,192,435		75,242,154	83,334,251		80,796,131
Cash - End of Period	<u>88,702,337</u>		<u>78,507,949</u>	<u>88,702,337</u>		<u>78,507,949</u>
Change In Cash - Increase (Decrease)	<u>6,509,903</u>		<u>3,265,795</u>	<u>5,368,086</u>		<u>(2,288,183)</u>



**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF SEPTEMBER 30, 2021 AND AUGUST 31, 2021**

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<b>ASSETS</b>	<b>September 30</b>	<b>August 31</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>One Month</b>	<b>Nine Months</b>
UTILITY PLANT - At Cost					
Plant in service	\$ 682,060,131	\$ 680,268,374	\$ 667,921,516	\$ 1,791,757	\$ 14,138,615
Less - Accumulated depreciation	223,630,269	222,206,628	213,345,163	1,423,641	10,285,106
Net utility plant in service	<u>458,429,862</u>	<u>458,061,746</u>	<u>454,576,353</u>	<u>368,116</u>	<u>3,853,509</u>
Construction in progress	28,993,288	28,795,898	20,075,686	197,389	8,917,602
Construction materials - at average cost	<u>4,033,474</u>	<u>3,918,586</u>	<u>3,650,436</u>	<u>114,888</u>	<u>383,038</u>
Net utility plant	<u>491,456,624</u>	<u>490,776,230</u>	<u>478,302,475</u>	<u>680,394</u>	<u>13,154,149</u>
NONCURRENT ASSETS					
Cash-CPEP2 Settlement Fund-Restricted	-	-	-	-	-
Early Retiree Drug Subsidy - Restricted Fund	-	-	-	-	-
2018 Bond Project Fund	-	-	-	-	()
Other Non-Current Assets	<u>(24,742)</u>	<u>455,298</u>	<u>1,870,412</u>	<u>(480,040)</u>	<u>(1,895,154)</u>
Total noncurrent assets	<u>(24,742)</u>	<u>455,298</u>	<u>1,870,412</u>	<u>(480,040)</u>	<u>(1,895,154)</u>
CURRENT ASSETS					
Cash & Short Term Investments	156,459,400	155,512,407	151,236,837	946,993	5,222,563
Bond Closing Fund - Restricted	-	-	-	-	-
Bond Sinking Fund - Restricted	1,338,121	1,150,653	200,939	187,468	1,137,182
Accounts receivable - utility service	10,930,974	10,912,871	16,587,971	18,103	(5,656,997)
Accounts receivable - other	346,133	(67,304)	4,424,161	413,437	(4,078,027)
Allowance for doubtful accounts	<u>(3,725,037)</u>	<u>(3,670,765)</u>	<u>(3,561,890)</u>	<u>(54,271)</u>	<u>(163,146)</u>
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Accrued unbilled revenues	15,677,293	16,220,209	22,648,065	(542,916)	(6,970,773)
Natural gas in storage	2,084,017	1,719,837	2,476,227	364,180	(392,210)
Natural gas in pipeline storage	7,309,789	5,261,953	5,289,553	2,047,836	2,020,236
Propane in storage	5,055,313	4,762,111	3,563,138	293,202	1,492,175
Materials and supplies - at average cost	4,025,509	4,061,305	3,989,605	(35,796)	35,904
Prepayments	<u>1,168,418</u>	<u>1,392,689</u>	<u>1,054,732</u>	<u>(224,271)</u>	<u>113,686</u>
Total current assets	<u>200,669,929</u>	<u>197,255,965</u>	<u>207,909,338</u>	<u>3,413,964</u>	<u>(7,239,409)</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	15,456,605	15,456,605	15,456,605	-	-
OPEB	<u>664,523</u>	<u>664,523</u>	<u>664,523</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows	<u>16,121,128</u>	<u>16,121,128</u>	<u>16,121,128</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 708,222,939</u>	<u>\$ 704,608,621</u>	<u>\$ 704,203,353</u>	<u>\$ 3,614,318</u>	<u>\$ 4,019,586</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF SEPTEMBER 30, 2021 AND AUGUST 31, 2021**

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<b>LIABILITIES AND NET WORTH</b>	<b>September 30</b>	<b>August 31</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>One Month</b>	<b>Nine Months</b>
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt - Revenue Bonds Net of Disc/Premium	29,325,662	29,334,805	29,407,949	(9,143)	(82,287)
Long-Term Debt - CNG Loan	-	-	-	-	-
Unearned Gas Purchase Discount	-	-	-	-	-
Net pension liability	(2,961,072)	(2,961,072)	(2,961,072)	-	-
Net OPEB liability	53,529,575	53,126,177	49,846,993	403,398	3,682,582
Total noncurrent liabilities	<u>79,894,165</u>	<u>79,499,910</u>	<u>76,293,871</u>	<u>394,255</u>	<u>3,600,295</u>
<b>CURRENT LIABILITIES</b>					
Accounts payable	15,142,516	14,738,609	29,119,518	403,907	(13,977,002)
Interdepartmental Payable to Water Dept	12,430,964	10,333,697	3,295,261	2,097,267	9,135,703
Current maturities of Revenue Bonds	1,150,000	1,150,000	1,150,000	-	-
Current maturities of CNG loan	-	-	()	-	-
Unearned Gas Purchase Discount	-	-	-	-	-
Customer deposits	12,339,358	12,362,186	12,442,488	(22,828)	(103,130)
Customer credit balances	6,236,977	5,318,432	13,083,710	918,545	(6,846,733)
Statutory payments to municipalities	731,676	541,823	1,003,654	189,853	(271,978)
Accrued Interest on Revenue Bonds	366,226	274,670	91,557	91,557	274,670
Accrued vacation payable	4,679,709	4,679,709	4,679,709	-	-
Total current liabilities	<u>53,077,426</u>	<u>49,399,126</u>	<u>64,865,896</u>	<u>3,678,300</u>	<u>(11,788,470)</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	<u>659,243</u>	<u>545,269</u>	<u>1,200,974</u>	<u>113,974</u>	<u>(541,730)</u>
<b>SELF - INSURED RISKS</b>	<u>2,710,913</u>	<u>2,696,307</u>	<u>2,421,341</u>	<u>14,606</u>	<u>289,572</u>
<b>OTHER LIABILITIES</b>	<u>706,746</u>	<u>980,061</u>	<u>5,217,923</u>	<u>(273,315)</u>	<u>(4,511,178)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	41,465,733	41,512,055	41,726,625	(46,322)	(260,891)
Pension	41,907,937	41,907,937	41,907,937	-	-
OPEB	26,844,787	26,844,787	26,844,787	-	-
Total Deferred Inflows	<u>110,218,457</u>	<u>110,264,779</u>	<u>110,479,349</u>	<u>(46,322)</u>	<u>(260,891)</u>
<b>NET POSITION - ACCUMULATED REINVESTED EARNINGS</b>	<u>460,955,988</u>	<u>461,223,168</u>	<u>443,723,999</u>	<u>(267,180)</u>	<u>17,231,989</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 708,222,939</u>	<u>\$ 704,608,621</u>	<u>\$ 704,203,353</u>	<u>\$ 3,614,318</u>	<u>\$ 4,019,586</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

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SEPTEMBER 2021  
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	September 2021		September 2020	Nine Months 2021		Nine Months 2020
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 9,869,481	\$ 7,081,365	\$ 8,720,900	\$ 144,067,306	\$ 130,805,267	\$ 115,791,361
(Over)/under gas recovery	273,526	-	(247,897)	4,511,089	-	(913,554)
Infrastructure charge	1,144,438	1,100,405	1,056,600	10,047,853	9,888,354	9,866,498
Other operating revenues	337,172	360,241	330,566	3,799,299	3,656,982	3,037,681
Total operating revenues	11,624,617	8,542,011	9,860,169	162,425,546	144,350,603	127,781,986
Less: Bad debt expense	(54,261)	(31,292)	(83,998)	(163,537)	(528,801)	(468,105)
Total operating revenues, net	11,570,356	8,510,719	9,776,171	162,262,009	143,821,802	127,313,880
Less: Natural gas purchased for resale	5,501,913	3,239,137	2,960,683	86,416,921	73,766,664	56,823,218
CPEP Rebates	-	(698,120)	(104,145)	(358,175)	(1,048,120)	(1,973,738)
Operating revenue, net of gas cost	6,068,443	5,969,702	6,919,632	76,203,263	71,103,258	72,464,401
<b>REVENUE DEDUCTIONS</b>						
Operating expense	3,245,081	3,300,080	2,908,637	30,071,818	29,312,862	28,368,102
Maintenance expense	1,291,067	1,589,552	1,373,873	11,838,438	13,702,328	12,355,450
Other Non-operating expense (income)	-	-	-	18,096	-	(60,630)
Depreciation	1,520,680	1,624,701	1,461,103	13,617,931	14,065,908	13,004,304
Statutory payments & fuel taxes	197,730	138,366	134,150	2,662,225	2,555,861	2,233,835
Bond issuance costs - 2021 GIR Bond	-	-	-	-	288,782	-
Bond issuance costs - 2021 LNG Bond	-	-	-	-	707,071	-
Interest expense - 2018 GIR Bond	82,414	82,413	86,520	741,722	741,722	778,684
Interest expense - 2021 GIR Bond	-	71,755	-	-	215,927	-
Interest expense - 2021 LNG Bond	-	175,689	-	-	528,686	-
Interest expense	34	4,215	4,881	31,931	38,303	45,633
Total revenue deductions	6,337,005	6,986,771	5,969,163	58,982,160	62,157,450	56,725,377
Net revenues	(268,563)	(1,017,069)	950,470	17,221,103	8,945,808	15,739,023
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	1,383	22,243	(1,152)	10,886	410,872	494,584
<b>FUNDS PROVIDED</b>						
Net income (loss)	(267,180)	(994,826)	949,317	17,231,989	9,356,680	16,233,608
Depreciation and amortization charges	1,965,497	2,361,188	1,919,078	17,749,775	19,768,859	17,131,542
Net Pension Obligation	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Contribution in aid of construction - mains	33,490	-	41,059	432,576	-	422,161
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	113,974	-	(10,306)	(541,730)	-	617,345
GIR bond proceeds - 2021	-	-	-	-	28,878,240	-
LNG bond proceeds - 2021	-	-	-	-	70,707,071	-
Total funds provided	1,845,782	1,366,362	2,899,148	34,872,610	128,710,850	34,404,655
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	1,871,884	5,178,164	3,098,173	21,049,876	49,020,446	21,870,631
Plant additions and replacements - Cast Iron	853,819	2,044,067	1,029,195	10,547,516	14,773,603	12,952,922
OPEB - Begin Pre-funding	-	-	-	-	-	-
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
Natural gas inventory increase (decrease)	2,705,218	1,195,770	1,680,599	3,120,201	1,313,644	(476,774)
Loan Retirement long-term CNG	-	-	20,598	-	-	183,860
Bond retirement - GIR Bond 2018	-	-	-	-	-	-
Bond interest - 2018 Expense accrual (non cash)	(82,414)	(82,414)	(86,520)	(741,721)	(741,726)	(778,684)
Bond interest - 2018 Payment	-	-	-	549,339	549,339	576,714
Bond Retirement - GIR Bond 2021	-	88,403	-	-	264,548	-
Bond Interest Accrual - GIR Bond 2021	-	(71,755)	-	-	(215,927)	-
Bond Interest Payment - GIR Bond 2021	-	71,755	-	-	215,927	-
Bond Retirement - LNG Bond 2021	-	216,450	-	-	647,733	-
Bond Interest Accrual - LNG Bond 2021	-	(175,689)	-	-	(528,686)	-
Bond Interest Payment - LNG Bond 2021	-	175,689	-	-	528,686	-
Transfer to/from 2018 Bond Sinking Fund	-	-	-	-	-	-
Total funds expended	5,348,508	8,640,440	5,742,044	34,525,211	65,827,587	34,328,670
Subtotal - Funds Provided less Funds Expended	(3,502,726)	(7,274,078)	(2,842,896)	347,400	62,883,263	75,986

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2021 AND 2020**

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SEPTEMBER 2021  
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	September 2021		September 2020	Nine Months 2021		Nine Months 2020
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Remove Net Bond Proceeds		-			(98,589,458)	
Transfer from bond closing fund	-			-		-
Bond Project Fund 2018 (Spending Funded by Bond Proceeds)	-	4,300,315	-	-	31,653,093	()
Net Change in Bond Project Fund	-	4,300,315	-	-	(66,936,365)	()
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Closing Fund						
Bond Sinking Fund	(187,468)		(187,452)	(1,137,182)		(1,111,039)
Accounts Receivable - Utility Service	(18,103)		(92,560)	5,656,997		7,988,448
Accounts Receivable - Other	(413,437)	-	(140,351)	4,078,027		282,276
Allowance for Uncollectible Accounts	54,271		83,900	163,146		461,054
I/Co Receivable from Water Department	-		-	-		1,325,135
Accrued Unbilled Revenue	542,916		(1,205,803)	6,970,773		7,672,695
Materials and Supplies	35,796		(33,765)	(35,904)		(268,745)
Prepayments	224,271		75,990	(113,686)		(290,042)
Other Noncurrent Assets	480,040		(707,484)	1,895,154		5,328,050
<b>LIABILITY ACCOUNTS</b>						
Unearned Gas Purchase Discount-Current	-		-	-		-
Unearned Gas Purchase Discount-Noncurrent	-		-	-		-
Accounts Payable	403,907		684,913	(13,977,002)		(15,838,759)
I/Co Payable to Water Department	2,097,267		(3,837,152)	9,135,703		4,176,756
Customer Deposits	(22,828)		(27,923)	(103,130)		(131,063)
Customer Credit Balances	918,545		1,585,572	(6,846,733)		4,509,917
Self Insured Risk Liability	14,606		(81,608)	289,572		(12,118)
Statutory Payments to Municipalities	189,853		118,125	(271,978)		(608,145)
Accrued Vacation Payable	-		-	-		-
Other Liabilities	(273,315)		247,041	(4,511,178)		913,554
All other, net	403,398		871,194	3,682,582		3,827,523
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH</b>						
	4,449,719	-	(2,647,365)	4,875,163	-	18,225,498
Net Increase (Decrease) in Cash	946,993	(2,973,763)	(5,490,261)	5,222,563	(4,053,102)	18,301,484
Cash - Beginning of Period	155,512,407		164,193,031	151,236,837		140,401,286
Cash - End of Period	156,459,400		158,702,770	156,459,400		158,702,770
Change In Cash - Increase (Decrease)	946,993		(5,490,261)	5,222,563		18,301,484