

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

April 7, 2017

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

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

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

Statements: Board Schedules – Water, Gas and Consolidated, Infrastructure Replacement Program Status Report, A-12, W-1, W-2, G-1 and G-2 for the month of February 2017 are transmitted herewith.

**Water Department**

February water sales revenues of \$7.8 million were virtually the same as budget and favorable to prior year by \$.2 million, or 2.9%. Water volumes were 15.7% unfavorable to budget and 8.3% unfavorable to prior year.

Though February's revenue is virtually equal to budget, there were variances that served to offset each other, as follows:

	<u>Millions</u>
Decreased "Metered Sales of Water" due to decreased volumes and revenue "mix"	(\$0.2)
Increased Backflow testing and tapping	\$0.1
All other, net	\$0.1

As noted above, February's revenues were \$.2 million, or 2.9%, favorable to prior year due to:

	<u>Millions</u>
Increased Backflow Testing and Tapping	\$0.1
Decreased Bad Debt Expense	\$0.1
Increased Miscellaneous Revenue-primarily Meter sales	\$0.1
Decreased Metered sales of water due to volume reduction, partially offset by 2.5% rate increase	(\$0.1)

February operating expenses of \$7.1 million were favorable to budget by \$.2 million or 3.1%, due to:

	<u>Millions</u>
Decreased Primary Pumping Maintenance expense – primarily Florence and Platte South	\$0.2
Decreased Customer Accounting and Collecting – primarily postage and forms expenses	\$0.1
Increased Purification Maintenance expense-primarily Platte West basin repair work	(\$0.1)

February operating expenses of \$7.1 million were unfavorable to prior year by \$.5 million or 7.1%, due to:

	<u>Millions</u>
Increased Distribution Operating expense-primarily removing and resetting meters	(\$0.1)
Increased Purification Maintenance expense-primarily Platte West basin repair work	(\$0.1)
Increased Customer Accounting and Collecting-primarily Information Technology software maintenance fees (timing)	(\$0.1)
All other, net	(\$0.2)

The activity discussed above, coupled with net interest and other expense of \$0.5 million (which is equal to budget and \$.1 million favorable to prior year), resulted in February net income for the Water Department of \$.1 million, which is \$.3 million favorable to budget and \$.2 million unfavorable to prior year.

The Water Department fund position at February 28<sup>th</sup> is \$68.7 million, which is \$.9 million favorable to budget, due primarily to the following variances:

	<u>Millions</u>
Decreased Revenues	(\$ 0.2)
Decreased Operating/Non-operating Expenses	1.0
Reduced Capital Expenditures	1.2
Unbilled Revenue – increase in net balance vs. budget	( 0.8)
All Other, net	<u>( 0.3)</u>
Total Fund Position - Variance to Budget	\$ 0.9

At February 28, 2017, there was an Interdepartmental Receivable of \$2.9 million from the Gas Department related to the monthly settlement between the two departments.

The Water Department's February capital expenditures were \$1.2 million less than budget (as noted above). Significant variances to budget through February 2017 include:

	<u>Millions Over (Under) Budget</u>
Florence – Intake structure improvements (timing)	(\$ 0.2)
Florence – Motor rewind (timing)	( 0.2)
Florence – all other	( 0.1)
Platte South – Basin Valve & Piping project (timing)	( 0.2)
Mains - Infrastructure Related	( 0.2)
Mains - All other	0.4
Furniture, Equipment and Miscellaneous-Water Quality testing equipment (timing)	( 0.3)
Construction Equipment (timing)	( 0.3)
Pumping and Purification-underground booster pump station (timing)	( 0.2)
All other, net	<u>0.1</u>
	(\$1.2)

## Gas Department

February gas net revenues of \$9.5 million were \$2.0 million, or 17.3% unfavorable to budget, while volumes were 29.3% unfavorable to budget. February net revenues were unfavorable to prior year by \$.6 million, or 5.7%, while volumes were unfavorable by 16.7%.

February's \$2.0 million unfavorable revenue variance to budget is primarily due to:

	<u>Millions</u>
Decreased Firm/Interruptible Sales, net of gas cost (reduced volumes)	(\$1.6)
Gas Cost Adj. component of revenue – primarily due to reduced "firm" volumes coupled with "peaking" related capital expenditures less than budget	( 0.5)
Decreased Bad Debt expense	0.1

February's \$.6 million unfavorable revenue variance to prior year is primarily due to:

	<u>Millions</u>
Decreased Firm/Interruptible Sales, net of gas cost (lower volumes and revenue mix), partially offset by margin rate increase	(\$0.8)
Decreased Bad Debt expense	\$0.2

February operating expenses of \$6.3 million were favorable to budget by \$.1 million, or 1.8%, due to:

	<u>Millions</u>
Decreased Customer Accounting and Collecting – primarily Field Services turn-on and collection expense and Forms/Postage expense associated with billing (timing), partially offset by increased Information Technology expenses-license fees (timing)	\$0.2
Decreased Distribution Maintenance expense - fewer gas main breaks due to impact of Gas Infrastructure cast iron replacement program	\$0.1
Increased Distribution Operating expense – training new survey technicians and training on new equipment for methane detection	(\$0.1)
All other, net	(\$0.1)

February operating expenses of \$6.3 million were unfavorable to prior year by \$0.3 million, or 5.0%, due to:

	<u>Millions</u>
Increased Customer Accounting and Collecting – primarily Information Technology expenses-license fees (timing)	(\$0.1)
Increased Depreciation expense	(\$0.1)
All other, net	(\$0.1)

The activity discussed above resulted in February net income of \$3.2 million, which is \$1.9 million unfavorable to budget and \$.9 million unfavorable to prior year.

The Gas Department fund position at February 28, 2017 is \$71.4 million, which is \$6.4 million favorable to budget, due primarily to the following year-to-date variances:

	<u>Millions</u>
Decreased Net Revenues	(\$3.3)
Decreased Operating/Non-operating Expenses	1.0
Decreased Capital Expenditures	3.4
Natural Gas Inventory decrease less than budgeted	( 1.1)
Change in Unbilled Revenue	7.0
All other	<u>( 0.6)</u>
Total Fund Position - variance to budget	\$6.4

At February 28, 2017, there was an Interdepartmental Payable of \$2.9 million to the Water Department related to the monthly settlement between the two departments.

The Gas Department's February capital expenditures were \$3.4 million less than budget (as noted above). Significant variances to budget through February 2017 include:

	<u>Millions Over (Under) Budget</u>
Buildings, Land and Equipment – LNG Boil-off compressor (timing)	(\$1.7)
Buildings, Land and Equipment – All other	( 0.2)
Gas Infrastructure Replacement - Mains and Services	( 0.5)
Gas Services – All other	( 0.3)
Furniture, Equipment and Miscellaneous	( 0.2)
All other, net	<u>( 0.5)</u>
	(\$3.4)

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

The active payroll for February was \$5.0 million, compared with \$5.1 million in budget and \$5.0 million in prior year. At February 28th, there were 836 regular full-time employees, compared with 839 in budget and 852 at February 28, 2016. Part-time, summer and temporary employees numbered 12 at February 28<sup>th</sup> compared with 14 in budget and 13 at February 28, 2016.

**Overtime Hours**

Overtime hours for the month totaled 3,324.6 as compared with 5,399 in budget and 3,763 in prior year. Overtime hours were favorable to budget by 2,074.5 hours or 38.4%, as follows:

	<u>Favorable (Unfavorable) vs. Budget</u>
Construction (fewer water main breaks)	846.5
Gas Production (less peak shaving due to warm weather)	287.0
Water Distribution (fewer water main breaks)	205.5
Information Technology *	134.0
Field Services (fewer water main breaks and less Fire Call overtime)	125.5
Plant Engineering (primarily lower "Locating" volumes)	123.0
Maintenance (less snow removal)	110.0
All other, net	<u>243.0</u>
	2,074.5

\*Primarily scheduling changes to allow for weekend software maintenance on "straight time"

**Restricted and Unrestricted Funds**

On February 28, 2017, the Water Department cash and restricted funds totaled \$77.0 million. The cash on hand is primarily made up of:


	<u>Millions</u>
Cash Per Balance Sheet	\$74.1
Plus Additional Cash to be Received:	
Intercompany Receivable from Gas Department	<u>2.9</u>
Adjusted Cash Balance	77.0
Less Restricted Cash:	
2015 Bond Project Fund (proceeds remaining)	17.6
Bond Sinking Fund - Restricted (2012 and 2015 bonds)	4.4
Bond Reserve Fund - Restricted - Deposit in Lieu of Insurance (2012 bond issue)	3.0
Platte West Environmental Fund – Restricted	<u>0.2</u>
Unrestricted Cash	<u>\$51.8</u>
Components of Unrestricted Cash:	
Customer Deposits and Credit Balances	\$ 2.1
Sewer Fees Collected but not Remitted	\$12.1
WIR Funds Collected but not Expended	\$27.1
Cash Reserves	\$10.5

On February 28, 2017, the Gas Department cash and restricted funds totaled \$96.7 million. The cash on hand is primarily made up of:

	<u>Millions</u>
Cash per Balance Sheet	\$99.6
Less Cash to be Paid:	
Intercompany Payable to Water Department	<u>2.9</u>
Adjusted Cash Balance - Unrestricted	<u>\$96.7</u>
Components of Unrestricted Cash:	
Customer Deposits and Credit Balances	\$18.7
Cash Reserves	\$78.0*

\*Cash reserves were negatively impacted by \$1.3 million due to the fact that cumulative amounts spent on Gas Infrastructure projects exceed the cumulative revenue collected.

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

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

Approved:



Debra A. Schneider  
 Senior Vice President, Chief Financial Officer

Enclosures

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2017 AND 2016**

	Current Month			Current Month				February Year to Date			February Year to Date			
	Actual	Budget	Prior Year	Variance Vs. Budget		Variance Vs. Prior Year		Actual	Budget	Prior Year	Variance Vs. Budget		Variance Vs. Prior Year	
				% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)				% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Water sales	\$ 6,083,094	\$ 6,313,560	\$ 6,144,176	(3.65)%	\$ (230,466)	(.99)%	\$ (61,081)	\$ 12,804,333	\$ 13,595,323	\$ 12,160,824	(5.82)%	\$ (790,990)	5.29 %	\$ 643,509
Infrastructure charge	1,203,588	1,203,072	1,191,671	.04 %	516	1.00 %	11,918	2,439,625	2,405,404	2,357,962	1.42 %	34,221	3.46 %	81,664
Other	468,334	260,765	198,559	79.60 %	207,569	135.87 %	269,775	1,118,122	601,325	382,446	85.94 %	516,797	192.36 %	735,676
Total revenues	7,755,016	7,777,397	7,534,406	(.29)%	(22,381)	2.93 %	220,610	16,362,080	16,602,052	14,901,232	(1.45)%	(239,972)	9.80 %	1,460,848
Revenue Deductions														
Operating & Maintenance	5,881,742	6,049,826	5,457,966	(2.78)%	(168,084)	7.76 %	423,776	11,549,967	12,337,281	10,532,422	(6.38)%	(787,314)	9.66 %	1,017,546
Other	1,245,705	1,303,616	1,197,576	(4.44)%	(57,911)	4.02 %	48,129	2,544,376	2,643,393	2,402,002	(3.75)%	(99,017)	5.93 %	142,374
Total expenses	7,127,452	7,353,442	6,655,542	(3.07)%	(225,990)	7.09 %	471,910	14,094,343	14,980,674	12,934,424	(5.92)%	(886,331)	8.97 %	1,159,919
Other Expense (Income)	528,367	578,012	601,113	(8.59)%	(49,645)	(12.10)%	(72,747)	1,060,178	1,181,959	1,127,213	(10.30)%	(121,781)	(5.95)%	(67,035)
Net Income (Loss)	\$ 99,196	\$ (154,057)	\$ 277,750	164.39 %	253,253	(64.29)%	\$ (178,555)	\$ 1,207,559	\$ 439,419	\$ 839,595	174.81 %	768,140	43.83 %	\$ 367,964
Thousands of gallons sold	1,478,174	1,753,050	1,611,804	(15.68)%	(274,876)	(8.29)%	(133,630)	3,322,999	3,639,211	3,282,498	(8.69)%	(316,212)	1.23 %	40,501
Number of customers	211,913	211,776	209,481	.06 %	137	1.16 %	2,432							
Plant Additions & Replacements	\$ 1,791,382	\$ 2,377,957	\$ 1,249,335	(24.67)%	\$ (586,575)	43.39 %	\$ 542,047	\$ 2,494,256	\$ 3,735,404	\$ 3,364,868	(33.23)%	\$ (1,241,148)	(25.87)%	\$ (870,612)
Ending Funds Position								\$ 68,708,813	\$ 67,831,350	\$ 66,206,813	1.29 %	\$ 877,463	3.78 %	\$ 2,501,999

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2017 AND 2016**

	Current Month				February Year to Date				February Year to Date					
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		February 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)
<b>Revenues</b>														
Gas Sales	\$ 21,573,285	\$ 28,506,894	\$ 21,588,708	(24.32)%	\$ (6,933,609)	(.07)%	\$ (15,423)	\$ 54,027,602	\$ 61,400,047	\$ 50,254,734	(12.01)%	\$ (7,372,445)	7.51 %	\$ 3,772,868
(Over)/under gas recovery	668,945	-	395,443		668,945	69.16 %	273,502	76,382	-	48,959		76,382	56.01 %	27,423
Infrastructure charge	1,092,877	1,078,334	1,059,196	1.35 %	14,543	3.18 %	33,682	2,210,345	2,156,668	2,160,373	2.49 %	53,677	2.31 %	49,971
Other	373,313	239,223	162,352	56.05 %	134,090	129.94 %	210,961	751,304	483,809	473,777	55.29 %	267,495	58.58 %	277,527
<b>Total revenues, net</b>	<b>23,708,420</b>	<b>29,824,451</b>	<b>23,205,699</b>	<b>(20.51)%</b>	<b>(6,116,031)</b>	<b>2.17 %</b>	<b>502,722</b>	<b>57,065,632</b>	<b>64,040,524</b>	<b>52,937,843</b>	<b>(10.89)%</b>	<b>(6,974,892)</b>	<b>7.80 %</b>	<b>4,127,789</b>
Less: Natural gas purchased for resale	14,553,971	18,677,684	13,486,468	(22.08)%	(4,123,713)	7.92 %	1,067,503	36,999,259	40,639,381	30,903,249	(8.96)%	(3,640,122)	19.73 %	6,096,011
Gas purchase discount earned	(363,500)	(363,500)	(376,355)		-	(3.42)%	12,855	(766,000)	(766,000)	(778,667)		-	(1.63)%	12,667
Operating revenues, net of gas cost	9,517,950	11,510,267	10,095,586	(17.31)%	(1,992,317)	(5.72)%	(577,636)	20,832,373	24,167,143	22,813,261	(13.80)%	(3,334,770)	(8.68)%	(1,980,889)
<b>Revenue Deductions</b>														
Operating & Maintenance	4,657,694	4,636,803	4,472,667	.45 %	20,891	4.14 %	185,028	8,349,998	9,177,292	8,461,954	(9.01)%	(827,294)	(1.32)%	(111,956)
Other	1,665,562	1,801,003	1,548,236	(7.52)%	(135,441)	7.58 %	117,326	3,451,314	3,642,567	3,101,286	(5.25)%	(191,253)	11.29 %	350,028
<b>Total operating expenses</b>	<b>6,323,256</b>	<b>6,437,806</b>	<b>6,020,903</b>	<b>(1.78)%</b>	<b>(114,550)</b>	<b>5.02 %</b>	<b>302,354</b>	<b>11,801,312</b>	<b>12,819,859</b>	<b>11,563,240</b>	<b>(7.95)%</b>	<b>(1,018,547)</b>	<b>2.06 %</b>	<b>238,072</b>
Other expense (income)	5,892	5,871	7,760	.35 %	21	(24.08)%	(1,869)	79,489	12,152	15,820	554.13 %	67,337	402.47 %	63,670
<b>Net Income (Loss)</b>	<b>\$ 3,188,802</b>	<b>\$ 5,066,590</b>	<b>\$ 4,066,923</b>	<b>(37.06)%</b>	<b>(1,877,788)</b>	<b>(21.59)%</b>	<b>(878,121)</b>	<b>\$ 8,951,571</b>	<b>\$ 11,335,132</b>	<b>\$ 11,234,201</b>	<b>(21.03)%</b>	<b>(2,383,561)</b>	<b>(20.32)%</b>	<b>(2,282,630)</b>
<b>Total Sales Adjusted for Unbilled Sales</b>	<b>3,468,548</b>	<b>4,903,643</b>	<b>4,162,271</b>	<b>(29.27)%</b>	<b>(1,435,095)</b>	<b>(16.67)%</b>	<b>(693,723)</b>	<b>8,755,828</b>	<b>10,761,226</b>	<b>9,842,678</b>	<b>(18.64)%</b>	<b>(2,005,398)</b>	<b>(11.04)%</b>	<b>(1,086,850)</b>
Heating degree days	745	1,000	886	(25.50)%	(255)	(15.91)%	(141)	1,892	2,238	2,148	(15.46)%	(346)	(11.92)%	(256)
Number of customers	227,531	227,002	225,363	0.23%	529	.96 %	2,168							
<b>Plant Additions &amp; Replacements</b>	<b>\$ 1,754,503</b>	<b>\$ 2,675,036</b>	<b>\$ 2,614,297</b>	<b>(34.41)%</b>	<b>(920,533)</b>	<b>(32.89)%</b>	<b>(859,794)</b>	<b>\$ 3,488,600</b>	<b>\$ 6,869,268</b>	<b>\$ 4,499,745</b>	<b>(49.21)%</b>	<b>(3,380,668)</b>	<b>(22.47)%</b>	<b>(1,011,145)</b>
<b>Ending Funds Position</b>								<b>\$ 71,371,442</b>	<b>\$ 64,922,599</b>	<b>\$ 72,090,607</b>	<b>9.93 %</b>	<b>6,448,843</b>	<b>(1.00)%</b>	<b>(719,165)</b>

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

	February Year-to-Date			Variance - Favorable (Unfavorable) vs.		Variance - Favorable (Unfavorable) vs.	
	2017 YTD	2017 YTD	2016 YTD	Budget		Prior Year	
	Actual	Budget	Prior Year	\$	%	\$	%
<b>Revenue</b>							
Gas Department	\$ 57,065,632	\$ 64,040,524	\$ 52,937,843	\$ (6,974,892)	-10.89%	\$ 4,127,789	7.80%
Water Department	\$ 16,362,080	\$ 16,602,052	\$ 14,901,232	\$ (239,972)	-1.45%	\$ 1,460,848	9.80%
Total	\$ 73,427,712	\$ 80,642,576	\$ 67,839,075	\$ (7,214,864)	-8.95%	\$ 5,588,637	8.24%
<b>Cost of Gas</b>							
Gas Department	\$ 36,999,259	\$ 40,639,381	\$ 30,903,249	\$ 3,640,122	8.96%	\$ (6,096,010)	-19.73%
Gas Purchase Discounts Earned-CPEP#2	\$ (766,000)	\$ (766,000)	\$ (778,667)	\$ -	0.00%	\$ (12,667)	1.63%
<b>Gross Margin</b>							
Gas Department	\$ 20,832,373	\$ 24,167,143	\$ 22,813,261	\$ (3,334,770)	-13.80%	\$ (1,980,888)	-8.68%
<b>Operating Expenses</b>							
Gas Department	\$ 11,801,312	\$ 12,819,859	\$ 11,563,240	\$ 1,018,547	7.95%	\$ (238,072)	-2.06%
Water Department	\$ 14,094,343	\$ 14,980,674	\$ 12,934,424	\$ 886,331	5.92%	\$ (1,159,919)	-8.97%
Total	\$ 25,895,655	\$ 27,800,533	\$ 24,497,664	\$ 1,904,878	6.85%	\$ (1,397,991)	-5.71%
<b>Nonoperating revenues (expenses)</b>							
Gas Department	\$ (79,489)	\$ (12,152)	\$ (15,820)	\$ (67,337)	-554.12%	\$ (63,669)	-402.46%
Water Department	\$ (1,060,178)	\$ (1,181,959)	\$ (1,127,213)	\$ 121,781	10.30%	\$ 67,035	5.95%
Total	\$ (1,139,667)	\$ (1,194,111)	\$ (1,143,033)	\$ 54,444	4.56%	\$ 3,366	0.29%
<b>Income</b>							
Gas Department	\$ 8,951,572	\$ 11,335,132	\$ 11,234,201	\$ (2,383,560)	-21.03%	\$ (2,282,629)	-20.32%
Water Department	\$ 1,207,559	\$ 439,419	\$ 839,595	\$ 768,140	174.81%	\$ 367,964	43.83%
Total	\$ 10,159,131	\$ 11,774,551	\$ 12,073,796	\$ (1,615,420)	-13.72%	\$ (1,914,665)	-15.86%
<b>Metrics</b>							
Gas Department							
Heating Degree Days	1,892	2,238	2,148	(346)	-15.46%	(256)	-11.92%
Dth Sold	8,755,828	10,761,226	9,842,678	(2,005,398)	-18.64%	(1,086,850)	-11.04%
Cost of Gas (excluding discount)/Dth Sold	\$ 4.226	\$ 3.776	\$ 3.140	\$ (0.449)	-11.89%	\$ (1.086)	
Water Department							
Thousands of Gallons Sold	3,322,999	3,639,211	3,282,498	(316,212)	-8.69%	40,501	1.23%
Gas Margin per Dth	\$ 2.379	\$ 2.246	\$ 2.318	\$ 0.133	5.92%	\$ 0.061	2.63%



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

	<i>Actual</i> 2008 - 2016	<i>Actual</i> January	<i>Actual</i> February	<i>Budget</i> March	<i>Budget</i> April	<i>Budget</i> May	<i>Budget</i> June	<i>Budget</i> July	<i>Budget</i> August	<i>Budget</i> September	<i>Budget</i> October	<i>Budget</i> November	<i>Budget</i> December	<i>Projected</i> YTD ACT/EST	<i>Projected LTD</i> Through 2017
<b>GAS</b>															
Gas Infrastructure Revenue	\$111,926,958	1,117,467	\$1,092,877	\$1,162,447	\$1,026,757	\$1,131,531	\$1,132,191	\$1,028,497	\$1,185,876	\$1,030,093	\$1,083,141	\$979,286	\$1,032,334	\$13,022,498	\$124,949,455
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$157,208)
<b>Expenditures</b>															
GCI Mains per G-21	\$54,450,581	572,938	\$413,043	\$634,441	\$939,198	\$994,738	\$916,508	\$1,232,804	\$789,860	\$956,982	\$1,545,505	\$940,614	\$1,328,913	\$11,263,544	\$65,714,125
Abandonments - approximate*	6,854,691	72,148	37,284	-	-	-	-	-	-	-	-	-	-	\$109,433	\$6,764,124
GIR services per G-21	\$44,670,994	247,152	\$272,919	\$925,900	\$749,500	\$678,500	\$672,900	\$727,700	\$679,700	\$658,300	\$627,100	\$540,900	\$669,200	\$7,449,771	\$52,120,765
GIR service reconnections per G-2	\$7,016,443	104,475	\$101,556	\$125,369	\$152,756	\$166,167	\$170,297	\$165,998	\$173,414	\$167,468	\$140,750	\$67,120	\$66,616	\$1,602,187	\$8,618,630
Regulator Stations per G-21	\$630,082	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$630,082
<b>TOTAL EXPENDITURES</b>	<b>\$113,422,791</b>	<b>996,713</b>	<b>824,802</b>	<b>1,685,710</b>	<b>1,841,454</b>	<b>1,839,405</b>	<b>1,759,705</b>	<b>2,126,502</b>	<b>1,642,974</b>	<b>1,782,750</b>	<b>2,313,355</b>	<b>1,548,634</b>	<b>2,082,929</b>	<b>\$20,424,935</b>	<b>\$133,847,726</b>
<b>NET CURRENT YEAR</b>	<b>(\$1,653,041)</b>	<b>120,754</b>	<b>288,075</b>	<b>(\$53,263)</b>	<b>(\$814,697)</b>	<b>(\$707,874)</b>	<b>(\$627,514)</b>	<b>(\$1,098,005)</b>	<b>(\$457,098)</b>	<b>(\$752,657)</b>	<b>(\$1,230,214)</b>	<b>(\$569,348)</b>	<b>(\$1,030,595)</b>	<b>(\$7,402,437)</b>	<b>(\$9,055,478)</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED</b>	<b>(\$1,653,041)</b>	<b>(\$1,532,287)</b>	<b>(\$1,264,213)</b>	<b>(\$1,767,476)</b>	<b>(\$2,582,173)</b>	<b>(\$3,290,047)</b>	<b>(\$3,917,561)</b>	<b>(\$5,015,566)</b>	<b>(\$5,472,664)</b>	<b>(\$6,225,321)</b>	<b>(\$7,455,535)</b>	<b>(\$8,024,883)</b>	<b>(\$9,055,478)</b>		
<b>WATER</b>															
Water Infrastructure Revenue	\$107,023,420	1,236,037	1,203,588	1,324,002	1,144,244	1,265,382	1,266,168	1,146,306	1,328,040	1,147,742	1,208,764	1,088,582	1,149,582	\$14,508,457	\$121,531,878
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$67,697,519	261,590	992,719	805,434	1,936,843	1,052,094	975,629	611,607	913,585	941,435	1,492,571	878,409	904,753	\$11,766,669	\$79,464,188
Abandonments - approximate*	\$2,734,410	2,809	3,002	-	-	-	-	-	-	-	-	-	-	\$5,812	\$2,740,221
Service Reconnections W-2	\$10,616,510	(\$4,614)	11,654	145,866	145,866	145,866	145,866	145,866	145,866	145,866	145,866	145,866	145,866	\$1,435,702	\$12,052,212
<b>TOTAL EXPENDITURES</b>	<b>\$81,048,439</b>	<b>229,785</b>	<b>1,007,375</b>	<b>951,300</b>	<b>2,082,709</b>	<b>1,197,960</b>	<b>1,121,495</b>	<b>757,473</b>	<b>1,059,451</b>	<b>1,087,301</b>	<b>1,638,437</b>	<b>1,024,275</b>	<b>1,050,619</b>	<b>\$13,208,183</b>	<b>\$94,258,622</b>
<b>NET CURRENT YEAR</b>	<b>25,904,281</b>	<b>1,006,252</b>	<b>196,213</b>	<b>372,702</b>	<b>(\$938,465)</b>	<b>67,422</b>	<b>144,693</b>	<b>388,833</b>	<b>268,589</b>	<b>60,441</b>	<b>(\$429,673)</b>	<b>64,307</b>	<b>98,963</b>	<b>1,300,275</b>	<b>27,204,556</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED</b>	<b>25,904,281</b>	<b>26,910,533</b>	<b>27,106,746</b>	<b>27,479,447</b>	<b>26,540,982</b>	<b>26,608,404</b>	<b>26,753,097</b>	<b>27,141,930</b>	<b>27,410,518</b>	<b>27,470,959</b>	<b>27,041,286</b>	<b>27,105,593</b>	<b>27,204,556</b>		
<b>CONSOLIDATED</b>															
Revenue	\$218,722,470	2,353,504	2,296,466	2,506,449	2,171,001	2,396,913	2,398,379	2,174,803	2,513,916	2,177,835	2,291,905	2,067,868	2,161,916	\$27,530,955	\$246,253,425
Expenditures	\$194,471,230	1,226,499	1,832,178	2,637,010	3,924,164	3,037,365	2,681,200	2,883,975	2,702,425	2,870,051	3,951,792	2,572,909	3,113,549	\$33,633,117	\$228,104,348
<b>NET CURRENT YEAR</b>	<b>24,251,240</b>	<b>1,127,006</b>	<b>464,288</b>	<b>(\$130,561)</b>	<b>(\$1,753,163)</b>	<b>(\$640,452)</b>	<b>(\$482,821)</b>	<b>(\$709,172)</b>	<b>(\$188,509)</b>	<b>(\$692,216)</b>	<b>(\$1,659,887)</b>	<b>(\$505,041)</b>	<b>(\$931,633)</b>	<b>(\$6,102,163)</b>	<b>18,149,077</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED</b>	<b>24,251,240</b>	<b>25,378,245</b>	<b>25,842,533</b>	<b>25,711,972</b>	<b>23,958,809</b>	<b>23,310,357</b>	<b>22,835,536</b>	<b>22,126,364</b>	<b>21,937,855</b>	<b>21,245,638</b>	<b>19,585,751</b>	<b>19,080,710</b>	<b>18,149,077</b>		

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

**METROPOLITAN UTILITIES DISTRICT  
PAYROLL BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

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FEBRUARY 2017

	Month of February			Two Months Ending February		
	2017 Actual	2017 Budget	2016 Actual	2017 Actual	2017 Budget	2016 Actual
President's Office	\$ 111,644	\$ 108,574	103,273	\$ 223,288	\$ 217,148	\$ 210,703
Top level reductions	0	(153,431)	0	0	(306,863)	0
	<u>111,644</u>	<u>(44,857)</u>	<u>103,273</u>	<u>223,288</u>	<u>(89,715)</u>	<u>210,703</u>
Human Resources - Tripp	74,483	74,420	63,853	147,125	149,836	127,278
Safety and Security - Davitt/Ausdemore	48,701	58,044	46,100	92,256	116,088	91,539
Law - Bucher	60,830	61,221	50,988	119,183	123,331	104,231
Information Technology - Stanley	414,581	476,690	445,884	842,754	953,753	938,581
Marketing and Corporate Communications	96,158	102,185	100,762	190,942	207,719	200,377
Senior Vice President - Doyle	510,739	578,875	546,646	1,033,696	1,161,472	1,138,958
Rates,Regulatory Affairs & Revenues - DeBoer	18,685	24,331	28,620	36,598	48,662	59,744
Customer Service Administration	143,977	148,654	134,739	300,069	306,252	283,770
Meter Reading	163,312	162,517	170,691	336,469	339,926	344,721
Customer Service	187,840	198,924	186,658	388,264	414,613	371,013
Customer Accounting	120,911	136,324	134,408	256,994	284,289	265,179
Cashiers	41,770	40,416	42,069	86,421	84,303	83,889
Credit Services	72,059	78,517	75,055	149,660	163,985	151,062
Vice President - Mueller	729,869	765,352	743,620	1,517,877	1,593,368	1,499,634
Accounting	99,226	97,327	100,612	198,807	196,955	198,965
Purchasing	33,929	33,598	33,014	68,963	67,619	66,304
Stores	69,266	69,008	70,610	145,072	143,494	141,728
Vice President - Schaffart	202,421	199,933	204,236	412,842	408,068	406,997
Field Service Administration	79,108	74,768	81,668	160,911	151,784	166,460
Field Services	539,661	520,065	509,730	1,142,688	1,089,894	1,059,340
Measurement	74,898	73,503	75,293	151,824	153,516	147,649
Vice President - Buglewicz	693,667	668,336	666,691	1,455,423	1,395,194	1,373,449
Senior Vice President - Schneider	1,644,642	1,657,952	1,643,167	3,422,740	3,445,292	3,339,824
Gas Operations	41,920	39,403	38,334	82,436	78,806	75,763
Gas Production	128,680	139,473	125,301	266,286	288,325	258,833
Gas Systems Control	39,991	41,435	41,779	76,633	84,310	84,250
Gas Distribution	76,534	81,913	79,270	154,386	170,054	156,790
Vice President - Knight	287,125	302,224	284,684	579,741	621,495	575,636
Water Operations	28,186	22,235	22,090	51,050	44,470	44,180
Water Pumping - Florence	194,451	209,753	195,030	413,493	437,366	406,316
Maintenance	228,690	245,139	230,616	471,832	508,868	474,743
Water Distribution	166,966	195,140	186,551	359,738	405,545	364,646
Platte South	68,831	76,880	78,918	148,507	161,449	153,602
Platte West	86,108	95,931	90,804	179,000	201,290	169,611
Water Quality	59,946	60,394	53,287	122,802	122,106	106,930
Vice President - Shields	833,178	905,472	857,296	1,746,422	1,881,094	1,720,028
Engineering & Construction	61,191	50,011	47,348	124,700	100,022	90,414
Plant Engineering	211,737	227,508	218,133	426,204	458,984	429,499
Engineering Design	222,027	237,837	223,943	456,894	484,181	442,632
Construction	735,978	817,695	735,963	1,599,087	1,701,700	1,484,869
Transportation	117,934	113,962	115,003	246,598	238,743	226,919
Transportation Office	52,872	52,031	52,591	108,663	106,990	100,681
Vice President - O'Brien	1,401,739	1,499,044	1,392,981	2,962,146	3,090,620	2,775,014
Senior Vice President - Reisner	2,522,042	2,706,740	2,534,961	5,288,309	5,593,209	5,070,678
<b>Total Payroll</b>	<b>\$ 4,973,081</b>	<b>\$ 5,092,395</b>	<b>\$ 4,988,988</b>	<b>\$ 10,326,597</b>	<b>\$ 10,499,514</b>	<b>\$ 10,083,211</b>

**METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

A-12b  
FEBRUARY 2017

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	8	-	-	8	-	-	8	-	-
Top level reductions	-	-	-	(25)	0	0	-	-	-
	<u>8</u>	<u>-</u>	<u>-</u>	<u>(17)</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>
Human Resources - Tripp	11	-	1	12	-	-	10	-	1
Safety and Security - Davitt/Ausdemore	7	-	-	8	-	-	7	-	-
Law - Bucher	8	-	-	8	-	-	7	-	-
Information Technology - Stanley	52	-	1	58	-	2	56	-	1
Marketing & Governmental Affairs	16	1	-	17	1	-	17	1	-
Senior Vice President - Doyle	<u>68</u>	<u>1</u>	<u>1</u>	<u>75</u>	<u>1</u>	<u>2</u>	<u>73</u>	<u>1</u>	<u>1</u>
Rates, Regulatory Affairs & Revenues - DeBoer	2	-	-	3	-	-	3	-	-
Customer Service Administration	23	-	-	23	1	-	23	1	-
Meter Reading	33	1	3	33	1	3	37	1	3
Customer Service	45	-	-	48	-	-	46	-	-
Customer Accounting	27	1	-	29	1	-	28	1	-
Cashiers	10	-	-	10	-	-	10	-	-
Credit Services	16	1	-	17	2	-	17	1	-
Vice President - Mueller	<u>154</u>	<u>3</u>	<u>3</u>	<u>160</u>	<u>5</u>	<u>3</u>	<u>161</u>	<u>4</u>	<u>3</u>
Accounting	15	-	-	15	-	-	16	-	-
Purchasing/Stores	5	-	-	5	-	-	5	-	-
Stores	13	-	-	13	-	-	13	-	-
Vice President - Schaffart	<u>33</u>	<u>-</u>	<u>-</u>	<u>33</u>	<u>-</u>	<u>-</u>	<u>34</u>	<u>-</u>	<u>-</u>
Field Service Administration	12	-	-	12	-	-	13	-	-
Field Services	90	-	-	86	-	-	89	-	-
Measurement	14	-	-	14	-	-	14	-	-
Vice President - Buglewicz	<u>116</u>	<u>-</u>	<u>-</u>	<u>112</u>	<u>-</u>	<u>-</u>	<u>116</u>	<u>-</u>	<u>-</u>
Senior Vice President - Schneider	<u>305</u>	<u>3</u>	<u>3</u>	<u>308</u>	<u>5</u>	<u>3</u>	<u>314</u>	<u>4</u>	<u>3</u>
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	19	-	-	19	-	-	20	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	13	-	-	13	-	-	13	-	-
Vice President - Knight	<u>42</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>-</u>
Water Operations	3	-	-	2	-	-	2	-	-
Water Pumping - Florence	32	-	-	33	-	-	33	-	-
Maintenance	39	-	-	41	-	-	40	-	-
Water Distribution	31	-	-	35	-	-	35	-	-
Platte South	12	1	-	12	1	-	12	1	-
Platte West	14	1	-	15	1	-	15	1	-
Water Quality	9	-	1	9	-	1	9	-	1
Vice President - Shields	<u>140</u>	<u>2</u>	<u>1</u>	<u>147</u>	<u>2</u>	<u>1</u>	<u>146</u>	<u>2</u>	<u>1</u>
Engineering & Construction	7	-	-	5	-	-	6	-	-
Plant Engineering	35	-	-	38	-	-	35	-	-
Engineering Design	38	-	-	41	-	-	39	-	-
Construction	136	-	-	141	-	-	134	-	-
Transportation	22	-	-	22	-	-	21	-	-
Transportation Office	9	-	-	9	-	-	9	-	-
Vice President - O'Brien	<u>247</u>	<u>-</u>	<u>-</u>	<u>256</u>	<u>-</u>	<u>-</u>	<u>244</u>	<u>-</u>	<u>-</u>
Senior Vice President - Reisner	<u>429</u>	<u>2</u>	<u>1</u>	<u>445</u>	<u>2</u>	<u>1</u>	<u>433</u>	<u>2</u>	<u>1</u>
<b>Total Employees</b>	<u><b>836</b></u>	<u><b>6</b></u>	<u><b>6</b></u>	<u><b>839</b></u>	<u><b>8</b></u>	<u><b>6</b></u>	<u><b>852</b></u>	<u><b>7</b></u>	<u><b>6</b></u>

**METROPOLITAN UTILITIES DISTRICT  
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

A-12b  
FEBRUARY 2017

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	8	-	-	8	-	-	8	-	-
Top level reductions	-	-	-	(7)	-	-	-	-	-
	8	-	-	1	-	-	8	-	-
Human Resources - Tripp	9	-	-	10	-	-	8	-	-
Safety and Security - Davitt/Ausdemore	7	-	-	8	-	-	7	-	-
Law - Bucher	6	-	-	6	-	-	5	-	-
Information Technology - Stanley	52	-	-	58	-	-	56	-	-
Marketing & Governmental Affairs	9	-	-	10	-	-	10	-	-
Senior Vice President - Doyle	61	-	-	68	-	-	66	-	-
Rates,Regulatory Affairs & Revenues - DeBoer	2	-	-	3	-	-	3	-	-
Customer Service Administration	9	-	-	8	-	-	8	-	-
Meter Reading	2	-	-	2	-	-	2	-	-
Customer Service	4	-	-	4	-	-	4	-	-
Customer Accounting	3	-	-	3	-	-	3	-	-
Cashiers	1	-	-	1	-	-	1	-	-
Credit Services	1	-	-	1	-	-	1	-	-
Vice President - Mueller	20	-	-	19	-	-	19	-	-
Accounting	9	-	-	9	-	-	10	-	-
Purchasing/Stores	4	-	-	4	-	-	4	-	-
Stores	2	-	-	2	-	-	2	-	-
Vice President - Schaffart	15	-	-	15	-	-	16	-	-
Field Service Administration	6	-	-	6	-	-	7	-	-
Field Services	-	-	-	-	-	-	-	-	-
Measurement	1	-	-	1	-	-	1	-	-
Vice President - Buglewicz	7	-	-	7	-	-	8	-	-
Senior Vice President - Schneider	44	-	-	44	-	-	46	-	-
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	3	-	-	3	-	-	3	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	1	-	-	1	-	-	1	-	-
Vice President - Knight	14	-	-	14	-	-	14	-	-
Water Operations	3	-	-	2	-	-	2	-	-
Water Pumping - Florence	8	-	-	9	-	-	9	-	-
Maintenance	5	-	-	5	-	-	5	-	-
Water Distribution	3	-	-	3	-	-	3	-	-
Platte South	2	-	-	2	-	-	2	-	-
Platte West	1	-	-	2	-	-	2	-	-
Water Quality	7	-	-	7	-	-	7	-	-
Vice President - Shields	29	-	-	30	-	-	30	-	-
Engineering & Construction	5	-	-	5	-	-	4	-	-
Plant Engineering	22	-	-	25	-	-	22	-	-
Engineering Design	18	-	-	20	-	-	19	-	-
Construction	7	-	-	7	-	-	7	-	-
Transportation	-	-	-	-	-	-	-	-	-
Transportation Office	3	-	-	3	-	-	3	-	-
Vice President - O'Brien	55	-	-	60	-	-	55	-	-
Senior Vice President - Reisner	98	-	-	104	-	-	99	-	-
<b>Total Employees</b>	<b>233</b>	<b>-</b>	<b>-</b>	<b>241</b>	<b>-</b>	<b>-</b>	<b>239</b>	<b>-</b>	<b>-</b>

**METROPOLITAN UTILITIES DISTRICT**  
**OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS**  
**FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

A-12b  
**FEBRUARY 2017**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	-	-	-	-	-	-	-	-	-
Top level reductions	-	-	-	(18)	0	0	-	-	-
	-	-	-	(18)	-	-	-	-	-
Human Resources - Tripp	2	-	1	2	-	-	2	-	1
Safety and Security - Davitt/Ausdemore	-	-	-	-	-	-	-	-	-
Law - Bucher	2	-	-	2	-	-	2	-	-
Information Technology - Stanley	-	-	1	-	-	2	-	-	1
Marketing & Governmental Affairs	7	1	-	7	1	-	7	1	-
Senior Vice President - Doyle	7	1	1	7	1	2	7	1	1
Rates,Regulatory Affairs & Revenues - DeBoer	-	-	-	-	-	-	-	-	-
Customer Service Administration	14	-	-	15	1	-	15	1	-
Meter Reading	31	1	3	31	1	3	35	1	3
Customer Service	41	-	-	44	-	-	42	-	-
Customer Accounting	24	1	-	26	1	-	25	1	-
Cashiers	9	-	-	9	-	-	9	-	-
Credit Services	15	1	-	16	2	-	16	1	-
Vice President - Mueller	134	3	3	141	5	3	142	4	3
Accounting	6	-	-	6	-	-	6	-	-
Purchasing/Stores	1	-	-	1	-	-	1	-	-
Stores	11	-	-	11	-	-	11	-	-
Vice President - Schaffart	18	-	-	18	-	-	18	-	-
Field Service Administration	6	-	-	6	-	-	6	-	-
Field Services	90	-	-	86	-	-	89	-	-
Measurement	13	-	-	13	-	-	13	-	-
Vice President - Buglewicz	109	-	-	105	-	-	108	-	-
Senior Vice President - Schneider	261	3	3	264	5	3	268	4	3
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	16	-	-	16	-	-	17	-	-
Gas Systems Control	-	-	-	-	-	-	-	-	-
Gas Distribution	12	-	-	12	-	-	12	-	-
Vice President - Knight	28	-	-	28	-	-	29	-	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	24	-	-	24	-	-	24	-	-
Maintenance	34	-	-	36	-	-	35	-	-
Water Distribution	28	-	-	32	-	-	32	-	-
Platte South	10	1	-	10	1	-	10	1	-
Platte West	13	1	-	13	1	-	13	1	-
Water Quality	2	-	1	2	-	1	2	-	1
Vice President - Shields	111	2	1	117	2	1	116	2	1
Engineering & Construction	2	-	-	-	-	-	2	-	-
Plant Engineering	13	-	-	13	-	-	13	-	-
Engineering Design	20	-	-	21	-	-	20	-	-
Construction	129	-	-	134	-	-	127	-	-
Transportation	22	-	-	22	-	-	21	-	-
Transportation Office	6	-	-	6	-	-	6	-	-
Vice President - O'Brien	192	-	-	196	-	-	189	-	-
Senior Vice President - Reisner	331	2	1	341	2	1	334	2	1
<b>Total Employees</b>	<b>603</b>	<b>6</b>	<b>6</b>	<b>598</b>	<b>8</b>	<b>6</b>	<b>613</b>	<b>7</b>	<b>6</b>

**METROPOLITAN UTILITIES DISTRICT**  
**OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS**  
**FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

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FEBRUARY 2017

	Month of February			Two Months Ending February		
	2017 Actual	2017 Budget	2016 Actual	2017 Actual	2017 Budget	2016 Actual
President's Office	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources - Tripp	1.5	30.0	2.5	5.0	60.0	9.0
Safety and Security - Davitt/Ausdemore	10.5	5.0	7.0	16.5	10.0	18.5
Law - Bucher	7.0	12.0	2.0	10.5	24.0	27.0
Information Technology - Stanley	16.1	150.0	118.5	56.1	300.0	966.5
Marketing and Corporate Communications	1.5	10.0	3.0	2.0	20.0	4.0
Senior Vice President - Doyle	17.6	160.0	121.5	58.1	320.0	970.5
Rates,Regulatory Affairs & Revenues - DeBoer	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service Administration	118.0	200.0	133.5	305.5	400.0	285.5
Meter Reading	4.5	10.0	23.0	7.0	20.0	57.5
Customer Service	188.0	160.0	231.5	402.0	320.0	464.5
Customer Accounting	9.5	50.0	97.5	14.5	100.0	110.0
Cashiers	14.0	10.0	27.5	37.0	20.0	45.0
Credit Services	50.5	50.0	122.0	82.5	100.0	200.0
Vice President - Mueller	384.5	480.0	635.0	848.5	960.0	1,162.5
Accounting	0.0	0.0	0.0	0.5	0.0	15.5
Purchasing	0.0	0.0	0.0	1.3	0.0	0.0
Stores	2.0	10.0	12.5	10.5	20.0	17.5
Vice President - Schaffart	2.0	10.0	12.5	12.3	20.0	33.0
Field Service Administration	126.5	90.0	84.5	274.0	180.0	211.5
Field Services	684.5	810.0	597.0	1,703.5	1,620.0	1,562.0
Measurement	0.0	0.0	0.5	0.5	0.0	7.5
Vice President - Buglewicz	811.0	900.0	682.0	1,978.0	1,800.0	1,781.0
Senior Vice President - Schneider	1,197.5	1,390.0	1,329.5	2,838.8	2,780.0	2,976.5
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	88.0	375.0	88.5	240.5	750.0	248.5
Gas Systems Control	0.5	8.0	12.0	0.5	16.0	13.0
Gas Distribution	93.5	120.0	50.5	113.5	240.0	80.0
Vice President - Knight	182.0	503.0	151.0	354.5	1,006.0	341.5
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	186.0	190.0	212.5	261.5	380.0	467.5
Maintenance	190.0	300.0	128.5	263.5	600.0	463.0
Water Distribution	144.5	350.0	173.0	451.5	700.0	352.0
Platte South	5.0	30.0	27.0	48.0	60.0	65.0
Platte West	39.0	60.0	42.5	59.0	120.0	97.0
Water Quality	16.0	12.0	8.0	24.5	24.0	16.0
Vice President - Shields	580.5	942.0	591.5	1,108.0	1,884.0	1,460.5
Engineering & Construction	25.0	0.0	64.0	85.5	0.0	116.5
Plant Engineering	27.0	150.0	161.0	40.0	250.0	232.5
Engineering Design	65.5	100.0	95.0	179.5	200.0	171.0
Construction	1,153.5	2,000.0	1,176.0	3,138.5	4,000.0	2,532.5
Transportation	16.5	52.0	15.0	26.5	104.0	36.0
Transportation Office	40.5	55.0	47.0	85.0	110.0	85.5
Vice President - O'Brien	1,328.0	2,357.0	1,558.0	3,555.0	4,664.0	3,174.0
Senior Vice President - Reisner	2,090.5	3,802.0	2,300.5	5,017.5	7,554.0	4,976.0
<b>Total Overtime Hours</b>	<b>3,324.6</b>	<b>5,399.0</b>	<b>3,763.0</b>	<b>7,946.3</b>	<b>10,748.0</b>	<b>8,977.5</b>

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**METROPOLITAN UTILITIES DISTRICT OF OMAHA**  
**WATER DEPARTMENT**  
**BALANCE SHEETS**  
**AS OF FEBRUARY 28, 2017 AND JANUARY 31, 2017**

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**FEBRUARY 2017**  
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ASSETS	February 28	January 31	January 1	Increase (Decrease)	
	2017	2017	2017	One Month	Two Months
<b>UTILITY PLANT - At Cost</b>					
Plant in service	\$1,044,712,492	\$ 1,044,161,177	\$1,041,651,111	\$ 551,315	\$ 3,061,381
Less - Accumulated depreciation	255,927,354	254,658,275	252,958,352	1,269,079	2,969,002
<b>Net utility plant in service</b>	<b>788,785,138</b>	<b>789,502,902</b>	<b>788,692,759</b>	<b>(717,764)</b>	<b>92,379</b>
Construction in progress	43,570,756	42,732,903	44,662,916	837,853	(1,092,160)
Construction materials - at average cost	1,299,540	1,353,855	1,256,679	(54,315)	42,861
<b>Net utility plant</b>	<b>833,655,434</b>	<b>833,589,660</b>	<b>834,612,354</b>	<b>65,774</b>	<b>(956,920)</b>
<b>NONCURRENT ASSETS</b>					
2012 Bond Reserve Fund - Restricted	2,954,531	2,954,531	2,954,531	-	-
2015 Bond Project Fund	17,643,620	17,665,813	18,591,098	(22,193)	(947,478)
Construction/Environmental fund	171,733	171,731	171,728	2	5
Other Non-current Assets	445,287	589,168	621,996	(143,881)	(176,710)
<b>Total noncurrent assets</b>	<b>21,215,171</b>	<b>21,381,243</b>	<b>22,339,354</b>	<b>(166,072)</b>	<b>(1,124,183)</b>
<b>CURRENT ASSETS</b>					
Cash in treasurer's accounts	48,904,217	48,969,712	49,223,712	(65,495)	(319,495)
Bond sinking fund - restricted	4,448,637	2,965,758	1,482,879	1,482,879	2,965,758
Working funds	8,650	8,650	8,650	-	-
U.S. Government securities	-	-	-	-	-
Bond 2012 Project Fund	-	-	-	-	-
Accounts receivable	2,365,690	2,150,944	1,854,343	214,746	511,347
Accounts receivable - utility service	22,369,794	23,688,637	22,504,477	(1,318,843)	(134,683)
Allowance for uncollectible accounts	(2,616,804)	(2,617,575)	(2,594,762)	771	(22,042)
Interdepartmental Receivable from Gas Department	2,854,172	1,444,648	273,681	1,409,524	2,580,491
Loan receivable from Gas Department	-	-	-	-	-
Interest receivable	-	-	-	-	-
Accrued unbilled revenues	3,526,887	3,201,280	3,176,463	325,607	350,424
Fire protection taxes	-	-	-	-	-
Materials and supplies - at average cost	3,322,026	3,310,492	3,353,764	11,534	(31,738)
Prepayments	68,135	94,397	124,669	(26,262)	(56,534)
<b>Total current assets</b>	<b>85,251,404</b>	<b>83,216,943</b>	<b>79,407,876</b>	<b>2,034,461</b>	<b>5,843,528</b>
<b>DEFERRED OUTFLOWS</b>					
Pension	6,792,115	6,792,115	6,792,115	-	-
Debt Refund	4,750,309	4,797,009	4,843,709	(46,700)	(93,400)
<b>Total deferred outflows</b>	<b>11,542,424</b>	<b>11,589,124</b>	<b>11,635,824</b>	<b>(46,700)</b>	<b>(93,400)</b>
<b>Total Assets</b>	<b>\$ 951,664,433</b>	<b>\$ 949,776,970</b>	<b>\$ 947,995,407</b>	<b>\$ 1,887,463</b>	<b>\$ 3,669,026</b>

METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF FEBRUARY 28, 2017 AND JANUARY 31, 2017

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FEBRUARY 2017  
Page 2

	February 28 2017	January 31 2017	January 1 2017	Increase (Decrease)	
				One Month	Two Months
<b>LIABILITIES AND NET WORTH</b>					
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	\$ 221,679,461	\$ 221,806,589	\$ 221,934,782	\$ (127,128)	\$ (255,321)
NDEQ Loan - Bennington	-	-	-	-	-
NDEQ Loan - Contact Basin	4,158,529	4,158,529	4,158,529	-	-
Loan from Gas	-	-	-	-	-
Total long term debt	<u>225,837,990</u>	<u>225,965,118</u>	<u>226,093,311</u>	<u>(127,128)</u>	<u>(255,321)</u>
Net pension liability	28,937,269	28,937,269	28,937,269	-	-
Other Post Employment Benefits	56,534,251	56,250,478	55,884,061	283,773	650,190
Total Long Term Liabilities	<u>311,309,510</u>	<u>311,152,865</u>	<u>310,914,641</u>	<u>156,645</u>	<u>394,869</u>
<b>CURRENT LIABILITIES</b>					
Current maturities of revenue bonds	9,210,000	9,210,000	9,210,000	-	-
Current maturities of NDEQ Loans	265,896	265,896	265,896	-	-
Current Maturities of Loan from Gas Department	-	-	-	-	-
Accounts payable	3,506,263	3,006,729	3,959,055	499,534	(452,792)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	1,389,905	1,064,141	914,872	325,764	475,033
Customer Credit Balances	662,537	565,833	535,642	96,704	126,895
Statutory payments to municipalities	207,158	111,512	495,923	95,646	(288,765)
Sewer fee collection due municipalities	20,930,749	21,616,761	20,669,171	(686,012)	261,578
Interest accrued on water revenue bonds	2,146,137	1,430,758	715,379	715,379	1,430,758
Accrued vacation payable	4,032,717	4,032,717	4,032,717	-	-
Total current liabilities	<u>42,351,362</u>	<u>41,304,347</u>	<u>40,798,655</u>	<u>1,047,015</u>	<u>1,552,707</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>8,377,465</u>	<u>8,335,812</u>	<u>8,126,595</u>	<u>41,653</u>	<u>250,870</u>
SELF - INSURED RISKS	<u>1,183,514</u>	<u>1,118,949</u>	<u>1,143,794</u>	<u>64,565</u>	<u>39,720</u>
OTHER LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions in Aid of Construction	292,089,743	291,611,355	291,866,441	478,388	223,301
Deferred Inflows - Pension	1,300,571	1,300,571	1,300,571	-	-
Total deferred inflows	<u>293,390,314</u>	<u>292,911,926</u>	<u>293,167,012</u>	<u>478,388</u>	<u>223,301</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>295,052,269</u>	<u>294,953,072</u>	<u>293,844,710</u>	<u>99,197</u>	<u>1,207,559</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 951,664,433</u>	<u>\$ 949,776,970</u>	<u>\$ 947,995,407</u>	<u>\$ 1,887,463</u>	<u>\$ 3,669,026</u>



**METROPOLITAN UTILITIES DISTRICT OF OMAHA**  
**WATER DEPARTMENT**  
**INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS**  
**FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

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 FEBRUARY 2017

	February 2017		February 2016	Two Months 2017		Two Months 2016
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Water sales revenue	\$ 6,083,094	\$ 6,313,560	\$ 6,144,176	\$ 12,804,333	\$ 13,595,323	\$ 12,160,824
Infrastructure Charge	1,203,588	1,203,072	1,191,671	2,439,625	2,405,404	2,357,962
Other operating revenues	469,159	292,000	264,763	1,140,664	668,000	488,006
Total operating revenues	7,755,841	7,808,632	7,600,610	16,384,622	16,668,727	15,006,792
Less: Bad debt expense	(825)	(31,235)	(66,204)	(22,542)	(66,675)	(105,560)
Total operating revenues, net	7,755,016	7,777,397	7,534,406	16,362,080	16,602,052	14,901,232
<b>REVENUE DEDUCTIONS</b>						
Operating expense	4,374,337	4,219,912	3,956,433	8,274,477	8,621,639	7,753,202
Maintenance expense	1,507,410	1,829,914	1,501,533	3,275,490	3,715,642	2,779,220
Depreciation	1,150,059	1,213,116	1,097,352	2,337,218	2,422,393	2,205,430
Other Non-Operating Expense (Income)	-	-	73,018	-	-	73,018
Statutory payments to municipalities	95,646	90,500	100,224	207,158	221,000	196,572
Bond Cost	-	-	-	-	-	-
Interest expense-revenue bonds	634,950	634,951	654,537	1,268,836	1,268,837	1,308,365
Interest expense-NDEQ loans	11,061	11,061	11,712	22,122	22,122	23,425
Other interest expense-gas loan and other	-	-	-	-	-	-
Interest charged to construction (cr.)	(108,414)	(68,000)	(136,236)	(221,547)	(109,000)	(267,157)
Total revenue deductions	7,665,049	7,931,454	7,258,573	15,163,754	16,162,633	14,072,075
Net revenues	89,967	(154,057)	275,833	1,198,326	439,419	829,157
<b>OTHER INCOME - INTEREST</b>	9,230	-	1,918	9,233	-	10,438
<b>FUNDS PROVIDED</b>						
Net income (loss)	99,196	(154,057)	277,750	1,207,559	439,419	839,595
Depreciation and amortization charges	1,229,761	1,302,536	1,172,488	2,497,126	2,601,233	2,352,974
Net pension liability	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
OPEB	457,327	525,160	520,320	914,654	1,050,320	1,040,640
Contribution in aid of construction	689,194	50,000	116,592	898,411	848,015	972,882
Contribution in aid of construction - capital facilities	343,175	235,000	247,415	562,770	470,000	451,770
Bond Series 2015 Project Fund	-	-	-	-	-	-
Total funds provided	2,818,653	1,958,639	2,334,565	6,080,521	5,408,987	5,657,862
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	798,663	1,527,554	495,239	1,239,947	2,260,404	1,760,773
Plant additions and replacements-Cast Iron	992,719	850,403	754,096	1,254,309	1,475,000	1,604,095
OPEB - Begin Pre-Funding	173,554	166,667	-	264,464	333,334	-
Deferred outflows - pension	-	-	(377,340)	-	-	(377,340)
NDEQ Loan-Contact Basin Principal payment	-	-	-	-	-	-
NDEQ Loan-Bennington Principal payment	-	-	-	-	-	-
Bond Retirement	-	-	-	-	-	-
Bond Cost	-	-	-	-	-	-
Bond Reserve Fund - 2015	-	-	-	-	-	-
Bond Interest - 2012-Expense accrual (non cash)	(94,173)	(94,173)	(97,780)	(187,281)	(187,281)	(194,851)
Bond Interest - 2012-Payment	-	-	-	-	-	-
Bond Interest - 2015-Expense accrual (non cash)	(540,778)	(540,778)	(556,757)	(1,081,556)	(1,081,556)	(1,113,514)
Bond Interest - 2015-Payment	-	-	-	-	-	-
NDEQ Interest - Expense accrual (non cash)	(11,061)	(11,061)	(11,713)	(22,122)	(22,122)	(23,425)
NDEQ Interest - Payment	-	-	-	-	-	-
Total funds expended	1,318,924	1,898,612	205,746	1,467,761	2,777,779	1,655,739
<b>CHANGE IN UNBILLED REVENUE</b>	(325,607)	(449,822)	(91,769)	(350,424)	474,333	(319,036)
<b>CHANGE IN ENVIRONMENTAL FUND</b>	(2)	-	(3)	(5)	-	(5)
<b>OTHER CHANGES IN FUNDS - NET</b>	(72,619)	-	(75,006)	(279,327)	-	18,732
<b>NET INCREASE (DECREASE) IN FUNDS</b>	\$ 1,101,502	\$ (389,795)	\$ 1,962,041	3,983,004	3,105,541	3,701,813
<b>FUNDS POSITION - BEGINNING OF PERIOD</b>				\$ 64,725,809	\$ 64,725,809	\$ 62,505,000
<b>FUNDS POSITION - END OF PERIOD</b>						
Cash and temp. investments				\$ 48,912,867		\$ 31,420,324
Bond Sinking Fund				7,403,168		8,765,696
Bond Series 2006B Project Fund				-		-
Bond Series 2015 Project Fund				17,643,620		30,119,921
Accounts receivable				19,752,990		21,160,096
Interdepartmental balances				2,854,172		1,985,869
Interest receivable				-		-
Accounts payable				(24,622,048)		(24,783,377)
Pioneer Approach Main deposits				(1,389,905)		(899,346)
Level Payment Plan Credit				(662,537)		(372,024)
Self-insurance reserve				(1,183,514)		(1,190,347)
<b>Total</b>				\$ 68,708,813	\$ 67,831,350	\$ 66,206,813
<b>STATISTICAL DATA</b>						
Thousands of gallons sold	1,478,174	1,753,050	1,611,804	3,322,999	3,639,211	3,282,498
Number of customers	211,913	211,776	209,481	-	-	-
Total active payroll	\$ 4,973,081	\$ 5,092,396	\$ 4,988,988	\$ 10,326,597	\$ 10,499,514	\$ 10,083,211
Number of employees	848	853	865	-	-	-

( ) denotes red figure

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**METROPOLITAN UTILITIES DISTRICT OF OMAHA**  
**GAS DEPARTMENT**  
**BALANCE SHEETS**  
**AS OF FEBRUARY 28, 2017 AND JANUARY 31, 2017**

ASSETS	February 28	January 31	January 1	Increase (Decrease)	
	2017	2017	2017	One Month	Two Months
<b>UTILITY PLANT - At Cost</b>					
Plant in service	\$ 569,048,381	\$ 568,487,493	\$ 568,791,785	\$ 560,888	\$ 256,596
Less - Accumulated depreciation	184,801,663	183,232,849	181,790,353	1,568,814	3,011,310
Net utility plant in service	<u>384,246,718</u>	<u>385,254,644</u>	<u>387,001,432</u>	<u>(1,007,926)</u>	<u>(2,754,714)</u>
Construction in progress	13,289,681	12,074,577	10,279,727	1,215,104	3,009,953
Construction materials - at average cost	3,035,068	3,159,360	3,137,816	(124,292)	(102,748)
Net utility plant	<u>400,571,467</u>	<u>400,488,581</u>	<u>400,418,975</u>	<u>82,886</u>	<u>152,492</u>
<b>NONCURRENT ASSETS</b>					
Long term receivable - Water Dept. loan	-	-	-	-	-
Cash-CPEP2 Settlement Fund-Restricted	-	-	()	-	-
Early Retiree Drug Subsidy - Restricted Fund	-	-	-	-	-
Other Non-Current Assets	1,551,065	661,811	1,085,204	889,254	465,861
Total noncurrent assets	<u>1,551,065</u>	<u>661,811</u>	<u>1,085,204</u>	<u>889,254</u>	<u>465,861</u>
<b>CURRENT ASSETS</b>					
Cash in treasurer's accounts	97,445,171	97,625,971	98,159,026	(180,800)	(713,855)
Working funds	2,104,507	2,028,017	3,831,869	76,490	(1,727,362)
Accounts receivable - utility service	21,256,889	22,767,974	16,974,818	(1,511,085)	4,282,071
Accounts receivable - other	511,165	541,888	612,249	(30,723)	(101,084)
Allowance for doubtful accounts	(5,366,146)	(5,370,626)	(5,318,391)	4,481	(47,755)
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Accrued unbilled revenues	6,528,927	10,987,490	12,333,772	(4,458,563)	(5,804,845)
Natural gas in storage	2,745,866	2,784,611	2,911,985	(38,745)	(166,119)
Natural gas in pipeline storage	2,607,017	3,900,609	5,889,766	(1,293,591)	(3,282,748)
Propane in storage	4,892,734	4,910,069	4,910,069	(17,335)	(17,335)
Materials and supplies - at average cost	3,193,701	3,185,779	3,116,913	7,922	76,788
Prepayments	531,058	543,642	712,154	(12,584)	(181,096)
Total current assets	<u>136,450,890</u>	<u>143,905,424</u>	<u>144,134,231</u>	<u>(7,454,534)</u>	<u>(7,683,341)</u>
Deferred Outflows - Pension	8,081,865	8,081,865	8,081,865	-	-
<b>Total Assets</b>	<u><u>\$ 546,655,287</u></u>	<u><u>\$ 553,137,682</u></u>	<u><u>\$ 553,720,275</u></u>	<u><u>\$ (6,482,394)</u></u>	<u><u>\$ (7,064,988)</u></u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF FEBRUARY 28, 2017 AND JANUARY 31, 2017**

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FEBRUARY 2017  
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LIABILITIES AND NET WORTH	February 28	January 31	January 1	Increase (Decrease)	
	2017	2017	2017	One Month	Two Months
<b>NONCURRENT LIABILITIES</b>					
Long Term Remediation payable	\$ -	\$ -	\$ -	\$ -	\$ -
Long-Term Debt - CNG Loan	680,321	699,592	718,822	(19,271)	(38,501)
Unearned Gas Purchase Discount	3,559,000	3,922,500	4,325,000	(363,500)	(766,000)
Net pension liability	34,739,538	34,739,538	34,739,538	-	-
Other Post Employee Benefits	65,454,022	65,238,752	64,965,635	215,270	488,387
Total noncurrent liabilities	<u>104,432,881</u>	<u>104,600,382</u>	<u>104,748,995</u>	<u>(167,501)</u>	<u>(316,114)</u>
<b>CURRENT LIABILITIES</b>					
Accounts payable	20,232,695	27,551,564	28,951,550	(7,318,870)	(8,718,856)
Remediation payable	52,929	52,929	52,929	-	-
Interdepartmental Payable to Water Dept	2,854,172	1,444,648	273,681	1,409,524	2,580,491
Loan Payable to Water Department	-	-	-	-	-
Current maturities of CNG loan	228,966	228,472	227,981	494	985
Unearned Gas Purchase Discount	2,500,000	2,500,000	2,500,000	-	-
Customer deposits	11,177,687	11,195,040	11,082,780	(17,353)	94,907
Customer credit balances	7,499,726	10,857,803	17,222,455	(3,358,077)	(9,722,730)
Statutory payments to municipalities	1,035,709	584,440	865,525	451,269	170,184
Accrued vacation payable	3,811,372	3,811,372	3,811,372	-	-
Total current liabilities	<u>49,393,255</u>	<u>58,226,267</u>	<u>64,988,274</u>	<u>(8,833,013)</u>	<u>(15,595,019)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>435,286</u>	<u>416,655</u>	<u>416,655</u>	<u>18,631</u>	<u>18,631</u>
SELF - INSURED RISKS	<u>1,216,063</u>	<u>1,179,090</u>	<u>1,138,020</u>	<u>36,973</u>	<u>78,043</u>
OTHER LIABILITIES	<u>1,934,934</u>	<u>2,603,879</u>	<u>2,011,363</u>	<u>(668,945)</u>	<u>(76,429)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	41,556,686	41,614,026	41,682,357	(57,341)	(125,671)
Deferred Inflows - Pension	1,576,800	1,576,800	1,576,800	-	-
Total Deferred Inflows	<u>43,133,486</u>	<u>43,190,826</u>	<u>43,259,157</u>	<u>(57,341)</u>	<u>(125,671)</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>346,109,383</u>	<u>342,920,581</u>	<u>337,157,812</u>	<u>3,188,802</u>	<u>8,951,571</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 546,655,287</u>	<u>\$ 553,137,682</u>	<u>\$ 553,720,275</u>	<u>\$ (6,482,394)</u>	<u>\$ (7,064,988)</u>

METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND TWO MONTHS ENDING FEBRUARY 28, 2017 AND 2016

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FEBRUARY 2017

	February 2017		February	Two Months 2017		Two
	Actual	Budget	2016	Actual	Budget	Months 2016
			Actual			Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 21,573,285	\$ 28,506,894	\$ 21,588,708	\$ 54,027,602	\$ 61,400,047	\$ 50,254,734
(Over)/under gas recovery	668,945	-	395,443	76,382	-	48,959
Infrastructure charge	1,092,877	1,078,334	1,059,196	2,210,345	2,156,668	2,160,373
Other operating revenues	367,336	359,000	322,510	797,268	741,000	659,716
Total operating revenues	23,702,443	29,944,228	23,365,856	57,111,595	64,297,715	53,123,782
Less: Bad debt expense	5,977	(119,777)	(160,157)	(45,964)	(257,191)	(185,940)
Total operating revenues, net	23,708,420	29,824,451	23,205,699	57,065,632	64,040,524	52,937,843
Less: Natural gas purchased for resale	14,553,971	18,677,684	13,486,468	36,999,259	40,639,381	30,903,249
Gas purchase discount earned - CPEP	(363,500)	(363,500)	(376,355)	(766,000)	(766,000)	(778,667)
Operating revenue, net of gas cost	9,517,950	11,510,267	10,095,586	20,832,373	24,167,143	22,813,261
<b>REVENUE DEDUCTIONS</b>						
Operating expense	3,388,038	3,283,948	3,134,483	6,355,126	6,601,144	6,115,796
Maintenance expense	1,269,657	1,352,855	1,338,184	1,994,872	2,576,148	2,346,158
Other Non-operating expense (income)	207	-	1,491	66,430	-	1,491
Depreciation	1,205,124	1,245,603	1,101,029	2,395,289	2,484,777	2,206,440
Statutory payments & fuel taxes	460,438	555,400	447,206	1,056,026	1,157,790	894,846
Interest expense	5,687	5,871	6,291	13,067	12,152	14,358
Total revenue deductions	6,329,150	6,443,677	6,028,685	11,880,809	12,832,011	11,579,087
Net revenues	3,188,800	5,066,590	4,066,901	8,951,564	11,335,132	11,234,174
<b>OTHER INCOME - Interest</b>	2	-	22	7	-	27
<b>FUNDS PROVIDED</b>						
Net income (loss)	3,188,802	5,066,590	4,066,923	8,951,571	11,335,132	11,234,201
Depreciation and amortization charges	1,754,506	1,734,857	1,551,401	3,501,886	3,463,284	3,102,990
Net Pension Obligation	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
OPEB	636,757	568,924	563,681	1,273,514	1,137,848	1,127,362
Contribution in aid of construction - mains	39,239	-	11,193	48,858	-	29,419
Contribution in aid of construction - grants	-	-	-	-	-	-
Loan payback from water	-	-	-	-	-	-
Loan - long term CNG	-	-	-	-	-	-
Line of credit funds	-	-	-	-	-	-
Total funds provided	5,619,304	7,370,371	6,193,197	13,775,829	15,936,264	15,493,972
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	1,068,541	1,587,584	1,838,720	1,882,548	4,906,030	3,124,390
Plant additions and replacements - Cast Iron	685,962	1,087,452	775,579	1,506,052	1,963,238	1,375,356
OPEB - Begin Pre-funding	421,487	416,667	-	785,127	833,334	-
Deferred outflows - pension	-	-	(448,992)	-	-	(448,992)
Natural gas inventory increase (decrease)	(1,349,671)	(2,035,000)	(1,785,272)	(3,466,203)	(4,584,000)	(4,165,261)
Loan Retirement long-term CNG	18,777	18,779	18,300	37,516	37,518	36,561
Loan to water	-	-	-	-	-	-
Reductions in Line of credit funds	-	-	-	-	-	-
Total funds expended	845,096	1,075,482	398,334	845,040	3,156,120	(77,946)
<b>CHANGE IN UNBILLED REVENUE</b>	4,458,563	396,101	4,221,769	5,804,845	(1,151,918)	916,546
<b>OTHER CHANGES IN FUNDS - NET</b>	(2,047,152)	(363,500)	(2,143,147)	(1,424,574)	(766,000)	(1,589,090)
<b>NET INCREASE (DECREASE) IN FUNDS</b>	7,185,620	\$ 6,327,490	7,873,485	17,311,060	10,862,226	14,899,375
<b>FUNDS POSITION - BEGINNING OF PERIOD</b>				\$ 54,060,382	\$ 54,060,382	\$ 57,191,232
<b>FUNDS POSITION - END OF PERIOD</b>						
Cash and temp. investments				\$ 99,549,678		\$ 104,272,658
Accounts receivable				15,890,744		15,189,570
Interdepartmental balances				(2,854,172)		(1,985,869)
Loan Payable to Water Department				-		-
Accounts payable				(21,321,333)		(22,884,017)
CPEP #2 Settlement Fund						
Customer deposits				(11,177,687)		(10,509,514)
Level Payment Plan Credit				(7,499,726)		(10,904,530)
Self-insurance reserve				(1,216,063)		(1,087,691)
Total				\$ 71,371,442	\$ 64,922,608	\$ 72,090,607
<b>STATISTICAL DATA</b>						
Gas Systems Sendout	3,468,548	4,903,643	4,162,271	8,755,828	10,761,226	9,842,678
Heating degree days	745	1,000	886	1,892	2,238	2,148
Number of customers	227,531	227,002	225,363	-	-	-
Total active payroll	\$ 4,973,081	\$ 5,092,395	\$ 4,988,988	\$ 10,326,597	\$ 10,499,514	\$ 10,083,211
Number of employees	848	853	865	-	-	-

( ) denotes red figure

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