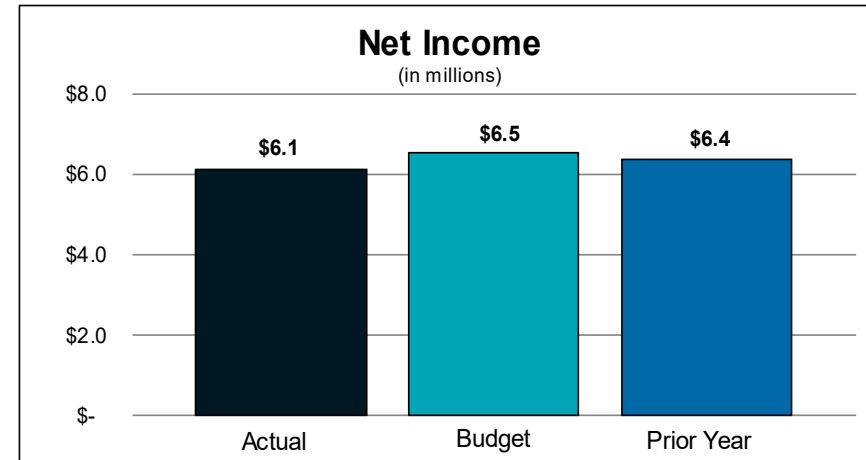
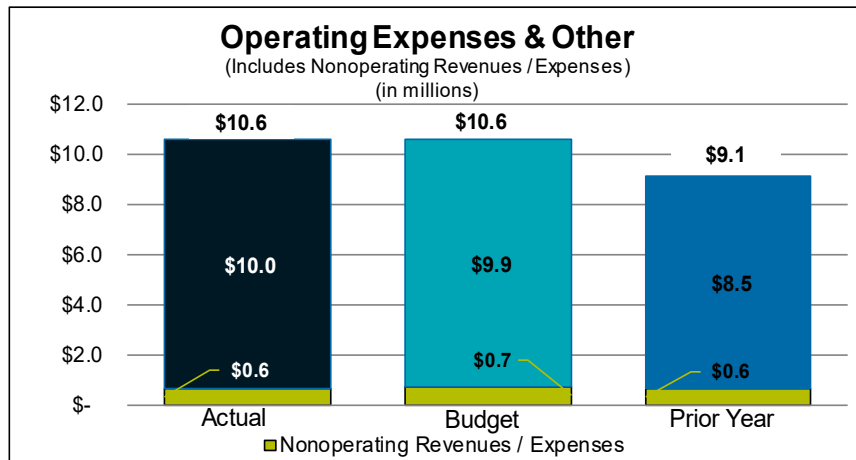
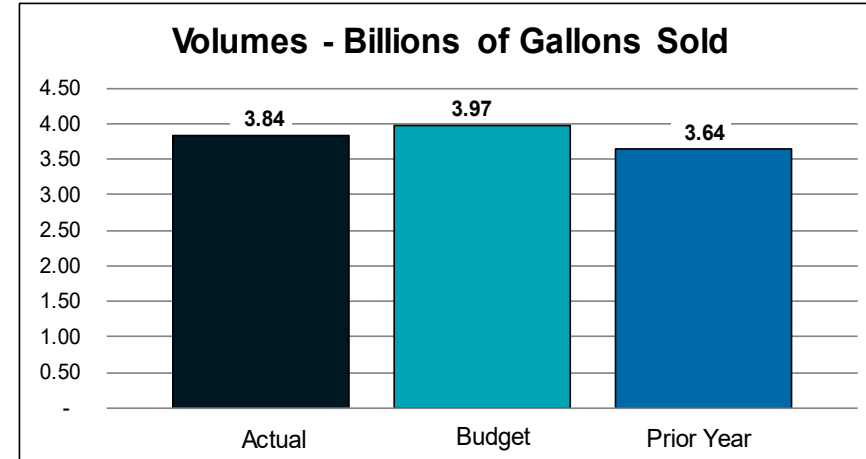
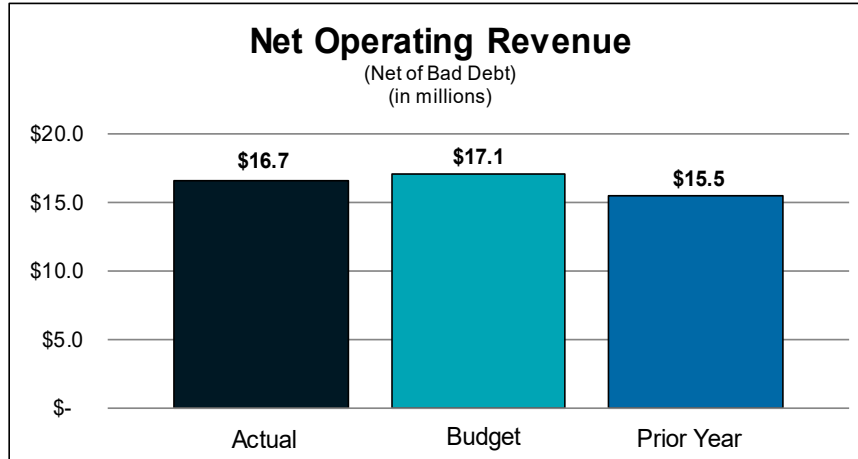


REPORT ON INCOME & FINANCE

August 2021

WATER OPERATIONS

CURRENT MONTH – AUGUST 2021



WATER OPERATIONS – EXECUTIVE SUMMARY

AUGUST 2021

Revenue:

	Millions
• August Water sales revenues of \$16.7 million were unfavorable to budget by \$0.4M, or 2.8%, as follows:	
• Decreased metered sales of water due to volumes that were down 3.3% vs. budget (August precipitation of 5.31 inches was 15% above normal levels)	\$ (0.5)
• All other non-volume related	\$ 0.1
• August Water sales revenues of \$16.7 million were favorable to prior year by \$1.2 million, or 7.4%, as follows:	
• The impact of the May 2, 2021 rate increase (4.35% increase to the Commodity "operating" component of rates) coupled with increased metered sales of water due to volumes that were up 5.5% vs. prior year	\$ 1.1
• All other non-volume related	\$ 0.1

Volumes:

- Water volumes were unfavorable to budget by 3.3% and favorable to prior year by 5.5%

Operating Expenses & Other:

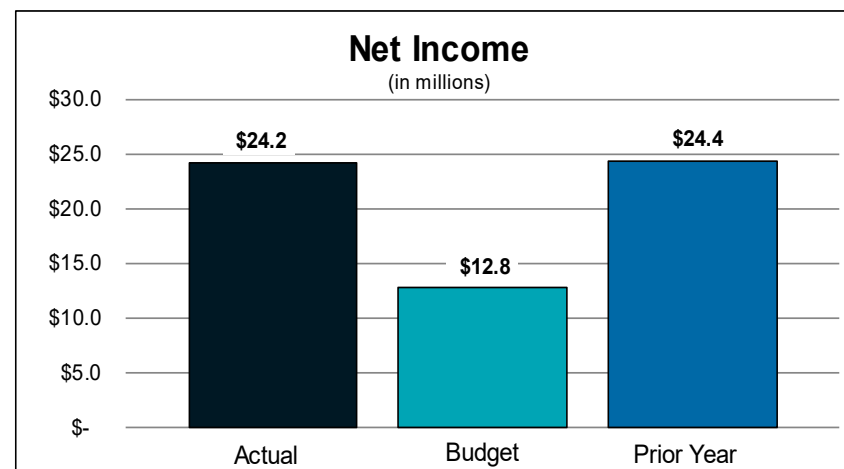
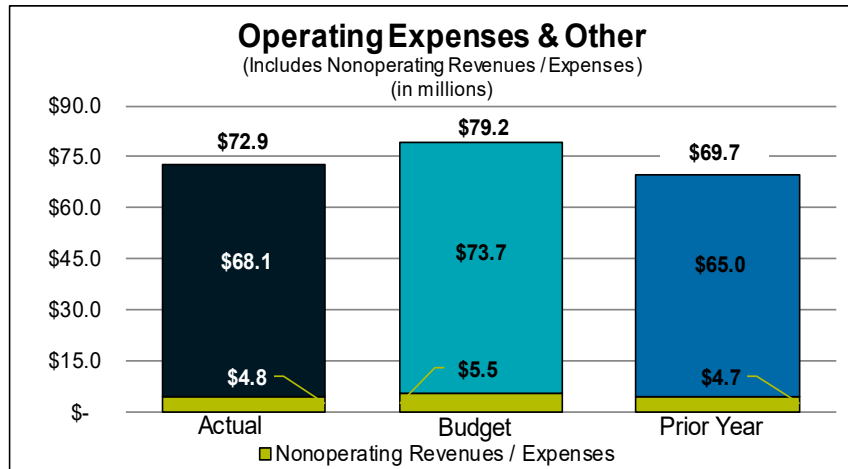
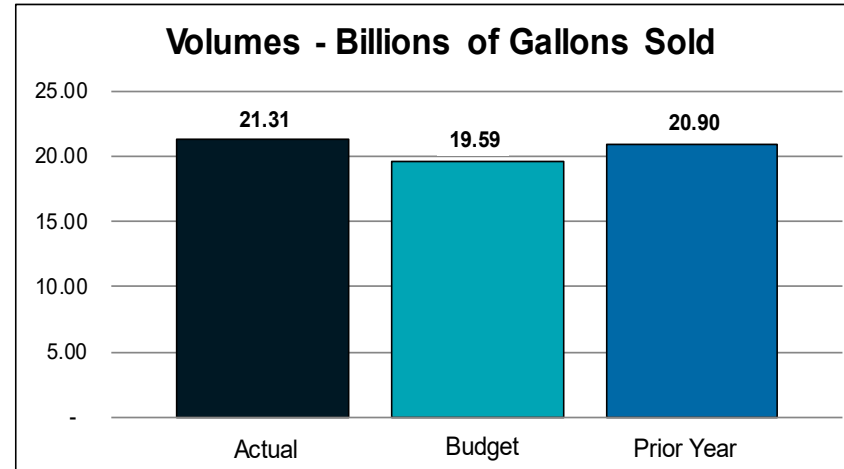
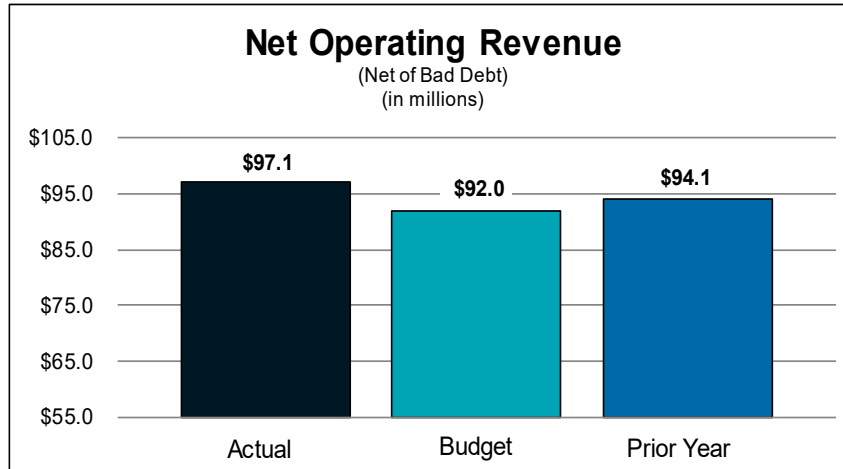
• August operating and other expenses of \$10.6 million were flat to budget, as follows:	
• Decreased Purification Operating expense primarily due to decreased chemical expense at Florence (improved water quality on the Missouri river), timing of consulting fees for development of the Platte South capital improvement plan and reduced volumes vs. budget	\$ 0.4
• 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 \$20.7 million below budget through August)	\$ 0.2
• Increased Administrative and General expense primarily due to reduced amounts charged to capital projects	\$ (0.1)
• Costs associated with relocation of staff from the Construction Center to 14242 "C" Circle (much of this is expected to be recovered via third-parties or insurance coverage)	\$ (0.2)
• Increased Distribution Maintenance expense primarily due to a higher number of main breaks (55 vs. 5-year average of 47)	\$ (0.5)
• August operating and other expenses of \$10.6 million were unfavorable to prior year by \$1.5 million, or 14.9%, as follows:	
• Increased WIR water service reconnects due to timing of various water main projects	\$ (0.6)
• Increased Distribution Maintenance expense primarily due to timing of paving cuts	\$ (0.5)
• Increased Administrative and General expense primarily due to reduced amounts charged to capital projects	\$ (0.2)
• Costs associated with relocation of staff from the Construction Center to 14242 "C" Circle (much of this is expected to be recovered via third-parties or insurance coverage)	\$ (0.2)

Net Income:

- August's net income of \$6.1 million was unfavorable to budget by \$0.4 million and unfavorable to prior year by \$0.3 million.

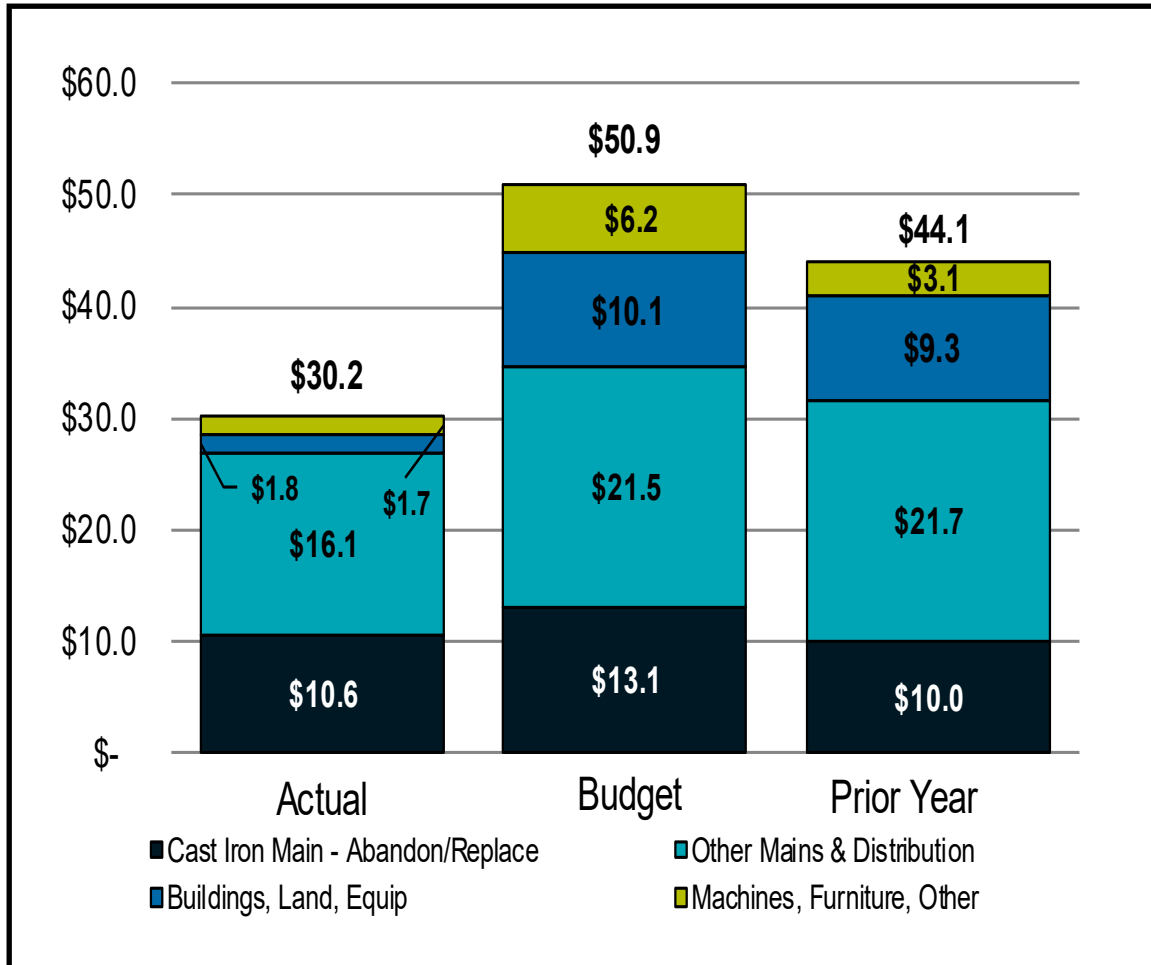
WATER OPERATIONS

YEAR-TO-DATE – AUGUST 2021



WATER CAPITAL EXPENDITURES

YEAR-TO-DATE AUGUST 2021



• Year-to-date capital expenditures of \$30.2 million were \$20.7 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Site piping design (timing)	\$ (1.0)
Florence - Low Service Pump House - (ASMEI improvements - timing)	\$ (0.2)
Florence - Primary Basin-Cathodic Protection Replacement (timing)	\$ (0.2)
Florence - Engine Building Roof Replacement	\$ (0.2)
Florence - Low Service Pump #5 motor rebuild (timing)	\$ (0.2)
Platte South - Capital Improvement Plan Phase 1 Design (timing)	\$ (0.3)
Platte South - Boiler replacement (timing)	\$ (0.2)
Platte South - All other	\$ (0.8)
Buildings, Land & Equipment - West Dodge Pump Station design and construction (timing)	\$ (4.9)
Buildings, Land & Equipment - Turner Pump Station replace valves	\$ (0.4)
Buildings, Land & Equipment-All Other	\$ 0.1
Mains-Cast Iron	\$ (2.5)
Mains - All other	\$ (5.4)
Construction Machines (timing)	\$ (3.1)
Equipment - Emergency Communication System	\$ (0.4)
Equipment - Pressure Transient Loggers (timing)	\$ (0.2)
Equipment - Mobile Surveillance Trailers (timing)	\$ (0.1)
All other, net	\$ (0.7)
Total	\$ (20.7)

CASH POSITION – WATER DEPARTMENT

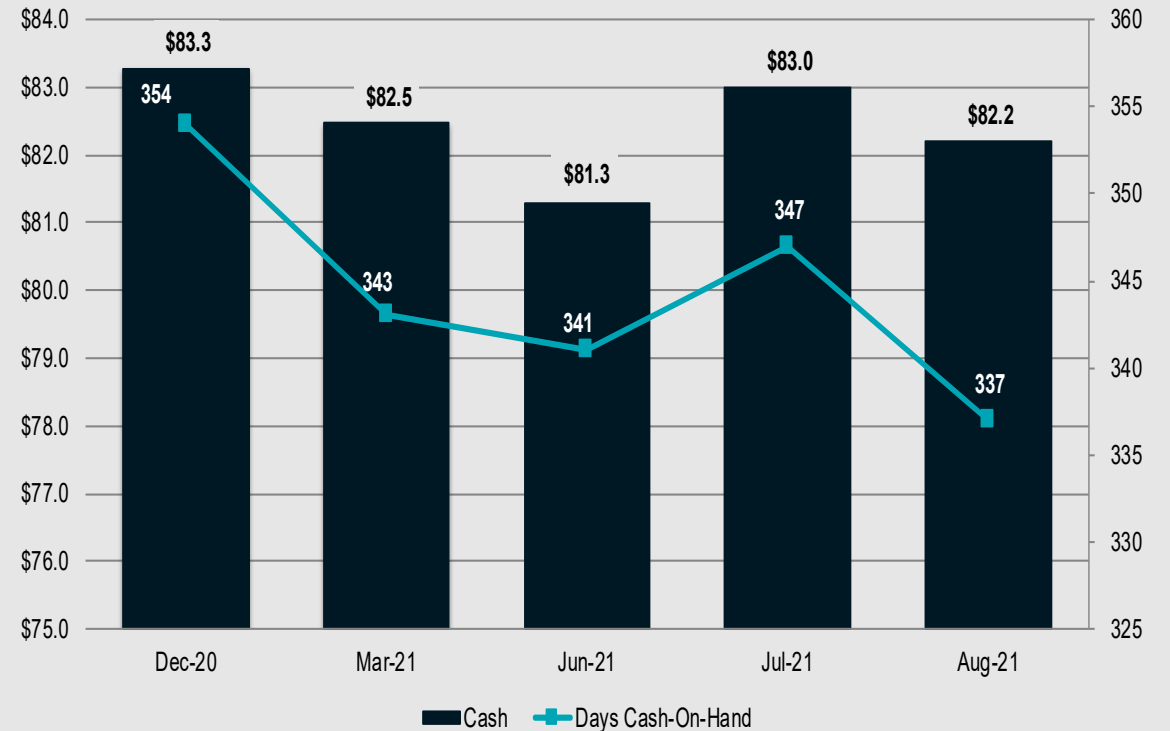
AUGUST 31, 2021

- Cash and restricted funds totaled **\$104.0** million; unrestricted cash totaled **\$82.2** million, as depicted below:

(\$ in millions)	12/31/2020	8/31/2021	Change
Cash Per Balance Sheet	\$ 97.3	\$ 104.0	\$ 6.7
Less Restricted Cash:			
2018 Bond Project Fund (proceeds remaining)	\$ 8.9	\$ 7.1	\$ (1.8)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 1.9	\$ 11.5	\$ 9.6
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	\$ 21.8	\$ 7.8
Unrestricted Cash	\$ 83.3	\$ 82.2	\$ (1.1)
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.8	\$ 8.8	\$ 1.0
Sewer Fees Collected but not Remitted	\$ 15.7	\$ 17.6	\$ 1.9
Customer Advances for Construction*	\$ 29.0	\$ 25.5	\$ (3.5)
WIR Funds Collected but not Expended	\$ 34.5	\$ 37.5	\$ 3.0
Cash Reserves	\$ (3.7)	\$ (7.2)	\$ (3.5)
Days Cash on Hand (Unrestricted Cash)	354	337	(17)
Cash Required to meet 180 Day Goal	\$ 42.4	\$ 43.8	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 40.9	\$ 38.4	

Water - Unrestricted Cash

(\$ in millions)



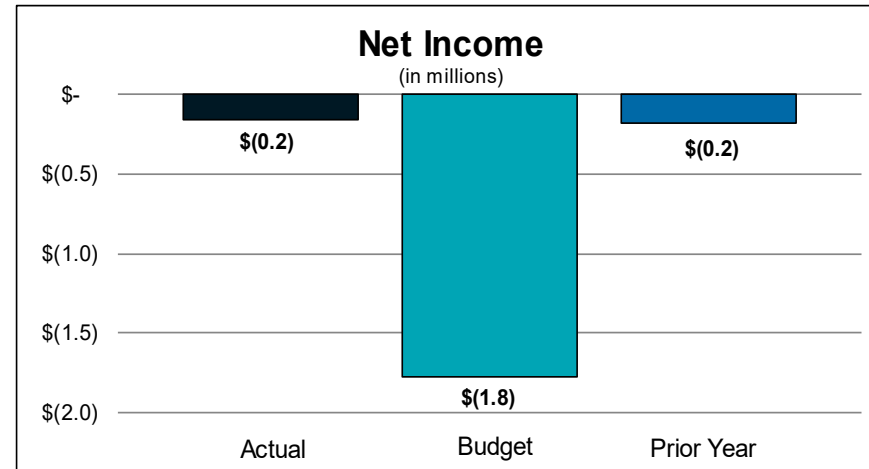
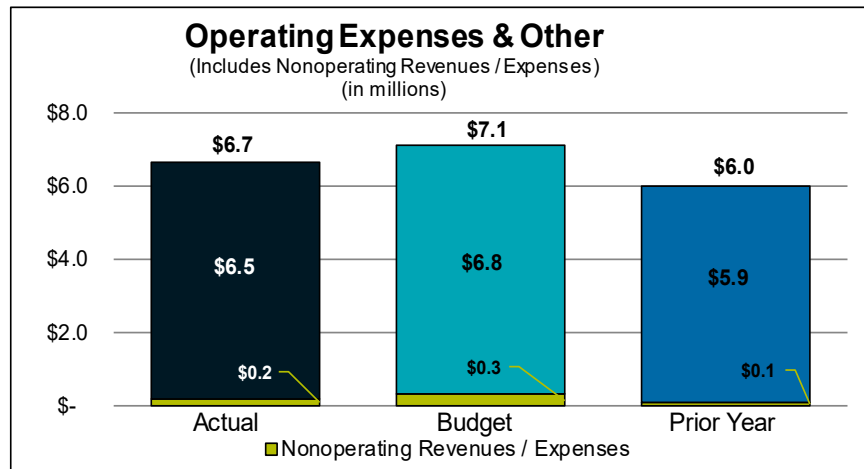
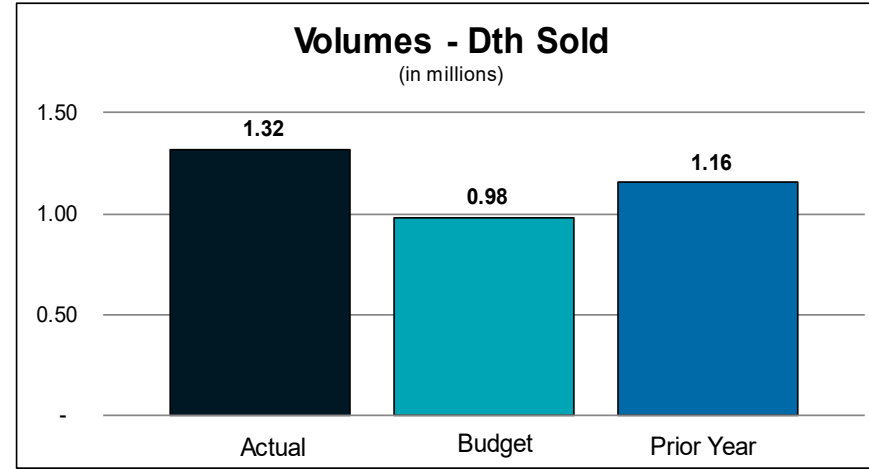
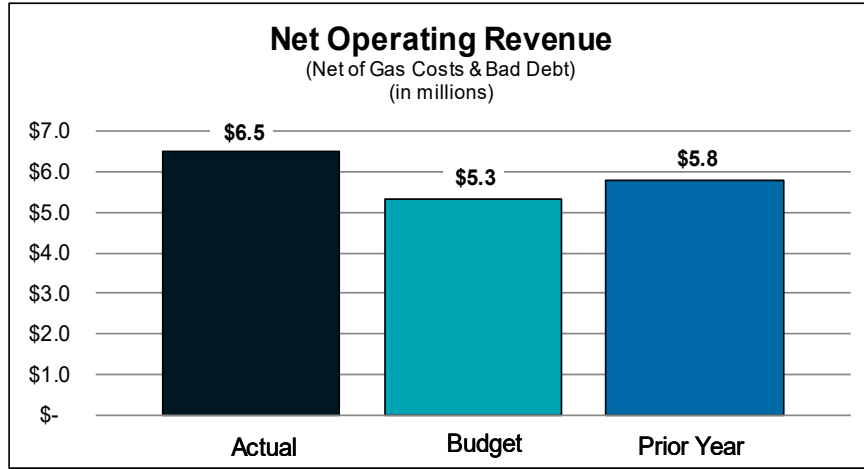
* Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". At August 31, 2021, \$5.0 million has been expended from Cash Reserves for work-in-progress.

** "Cash Reserves" as of August 31, 2021 were negatively impacted by \$0.8 million due to spending on projects to be funded by the 2018 Bond Project Fund; "Cash Reserves" will be "reimbursed" in September 2021.

*** "Cash Reserves" as of August 31, 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 – AUGUST 2021



GAS OPERATIONS – EXECUTIVE SUMMARY

AUGUST 2021

Revenue:

- August Gas net revenues of \$6.5 million were favorable to budget by \$1.2 million, or 21.9%, as follows:
 - Increased net gas sales revenue due to volumes that were up 34.2% vs. budget (primarily due to increased volumes associated with electric generation)
- August Gas net revenues of \$6.5 million were favorable to prior year by \$0.7 million, or 12.1%, as follows:
 - Increased net gas sales revenue due to volumes that were up 13.4% vs. prior year (primarily due to increased volumes associated with electric generation)
 - All other non-volume related

	Millions
\$	1.2
\$	0.6
\$	0.1

Volumes:

- Gas volumes were favorable to budget by 34.2% and favorable to prior year by 13.4%

Operating Expenses & Other:

- August operating and other expenses of \$6.7 million were favorable to budget by \$0.4 million, or 6.4%, as follows:
 - Decreased Depreciation expense (Capital spending is \$27.7 million below budget through August)
 - 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
 - Costs associated with relocation of staff from the Construction Center to 14242 "C" Circle (much of this is expected to be recovered via third-parties or insurance coverage)
- August operating and other expenses of \$6.7 million were unfavorable to prior year by \$0.7 million, or 11.2% as follows:
 - Increased Administrative and General expense primarily due to reduced amounts charged to capital projects
 - Costs associated with relocation of staff from the Construction Center to 14242 "C" Circle (much of this is expected to be recovered via third-parties or insurance coverage)
 - All other, net

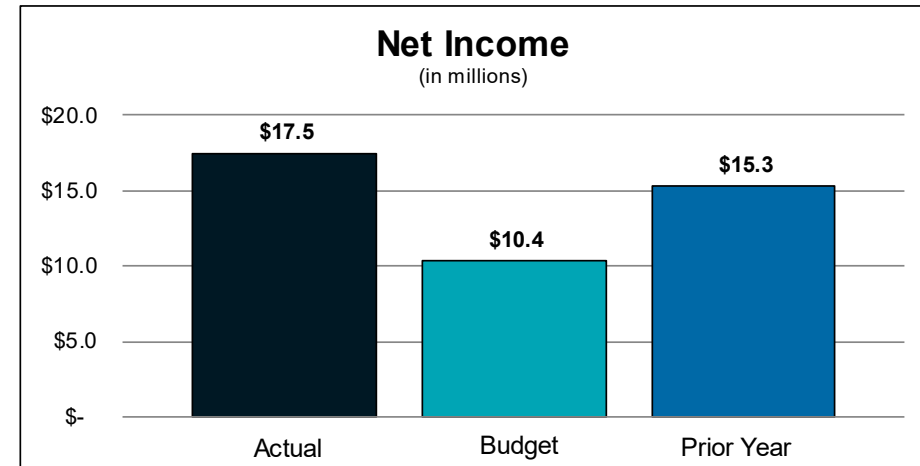
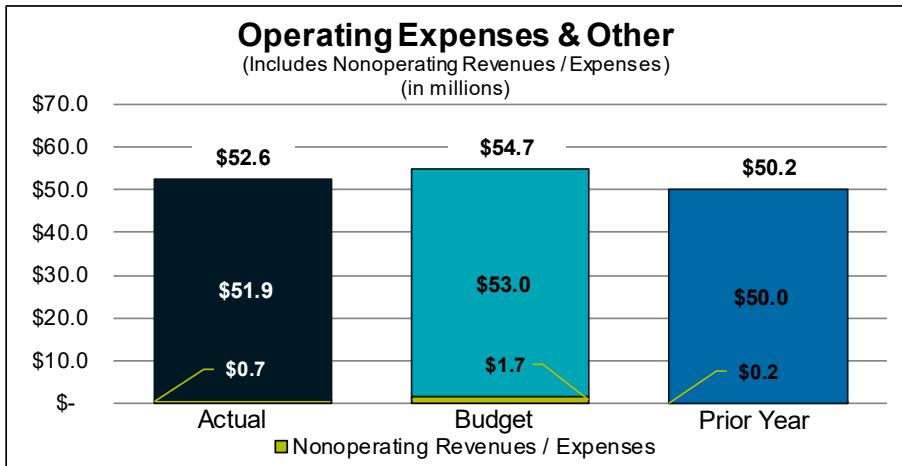
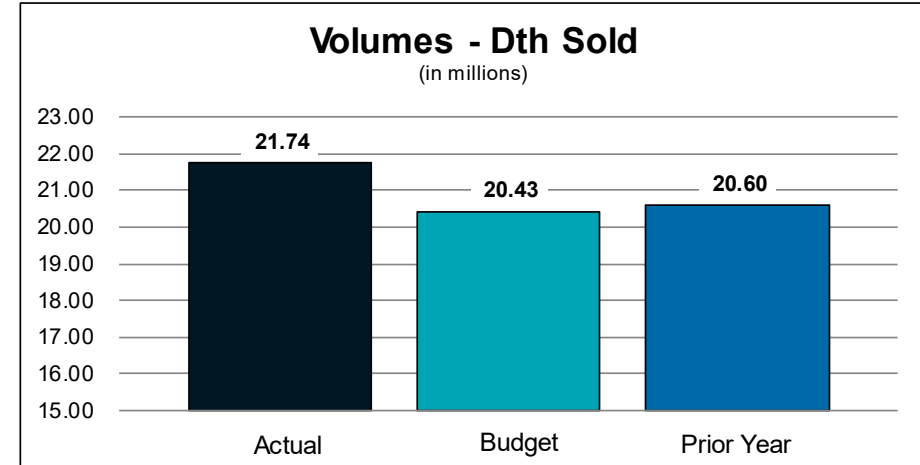
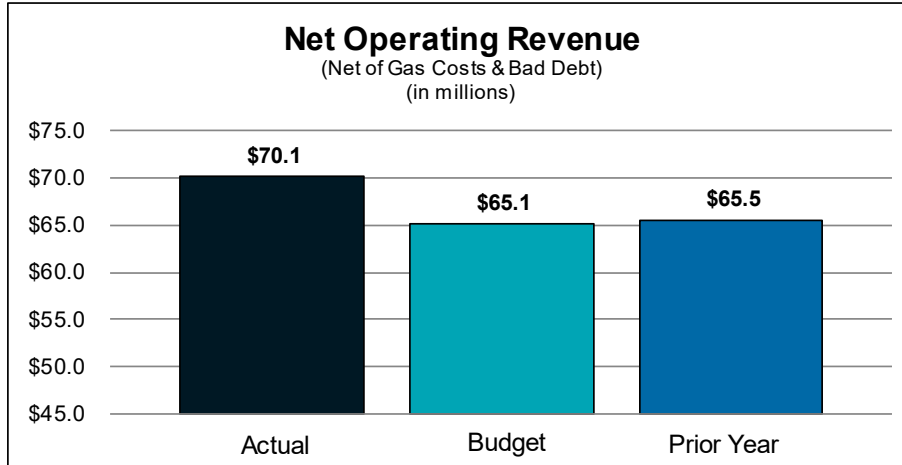
\$	0.4
\$	0.2
\$	0.1
\$	(0.1)
\$	(0.2)
\$	(0.2)
\$	(0.2)
\$	(0.3)

Net Income:

- August's net loss of (\$0.2) million is \$1.6 million favorable to budget and flat to prior year

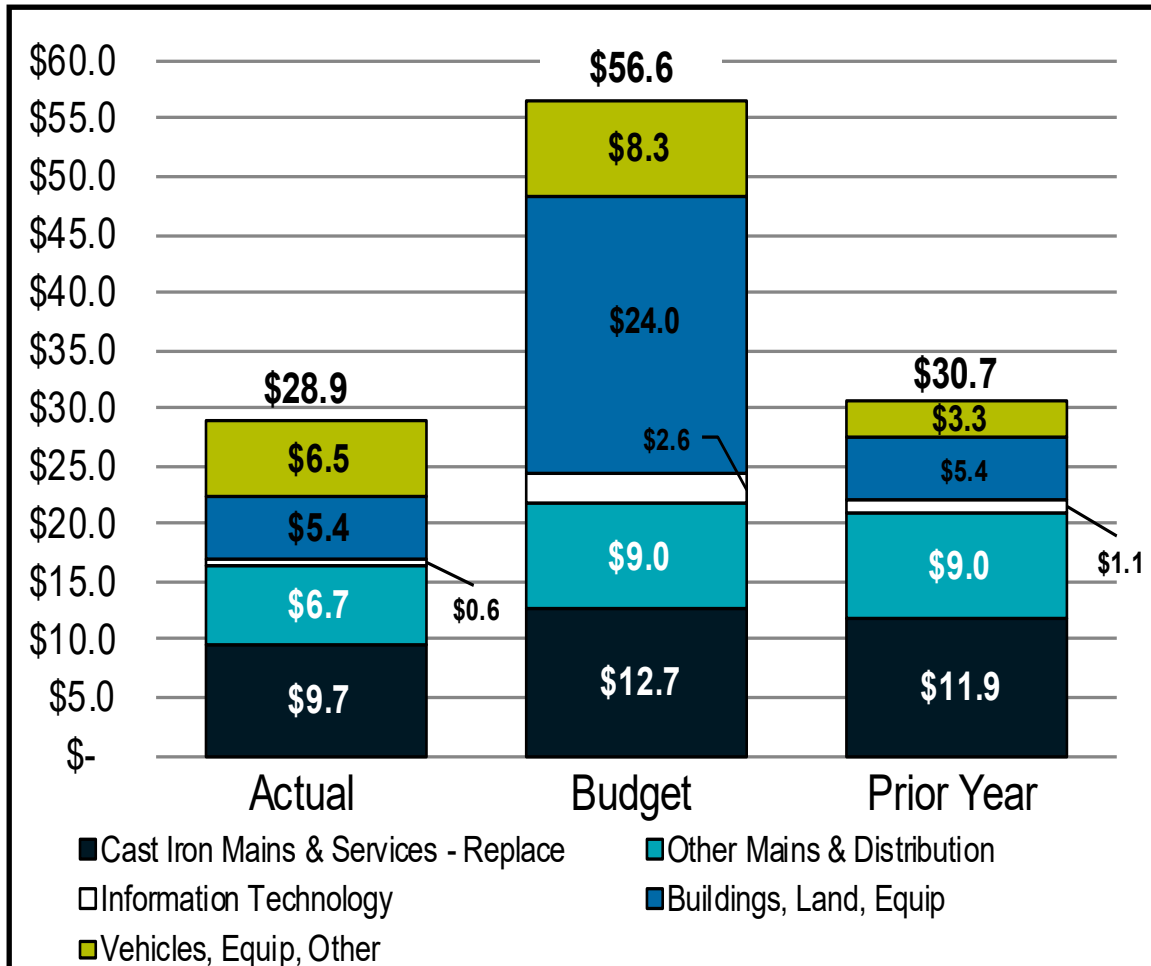
GAS OPERATIONS

YEAR-TO-DATE – AUGUST 2021



GAS CAPITAL EXPENDITURES

YEAR-TO-DATE AUGUST 2021



• Year-to-date capital expenditures of \$28.9 million were \$27.7 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ (12.4)
Buildings, Land and Equipment - Headquarters Project	\$ (1.2)
Buildings, Land and Equipment - District Roof Replacements (timing)	\$ (0.9)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (0.8)
Buildings, Land and Equipment - Emergency Operations, Dispatch and Security Center (timing)	\$ (0.8)
Buildings, Land and Equipment - Operations Construction Evaluation and Renovations	\$ (0.5)
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	\$ (1.3)
Information Technology - SAP Licenses (timing)	\$ (0.4)
Information Technology - Central Historian (timing)	\$ (0.3)
Information Technology - Network Lifecycle Refresh & Upgrades (timing)	\$ (0.3)
Information Technology- Customer Communication Content Mgmt (timing)	\$ (0.3)
Information Technology - All other	\$ (0.7)
Main - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (3.0)
Mains - Other Mains & Distribution	\$ (2.3)
Motor Vehicles (timing)	\$ (3.9)
All Other-Misc.	\$ 2.1
Total	\$ (27.7)

CASH POSITION – GAS DEPARTMENT

AUGUST 31, 2021

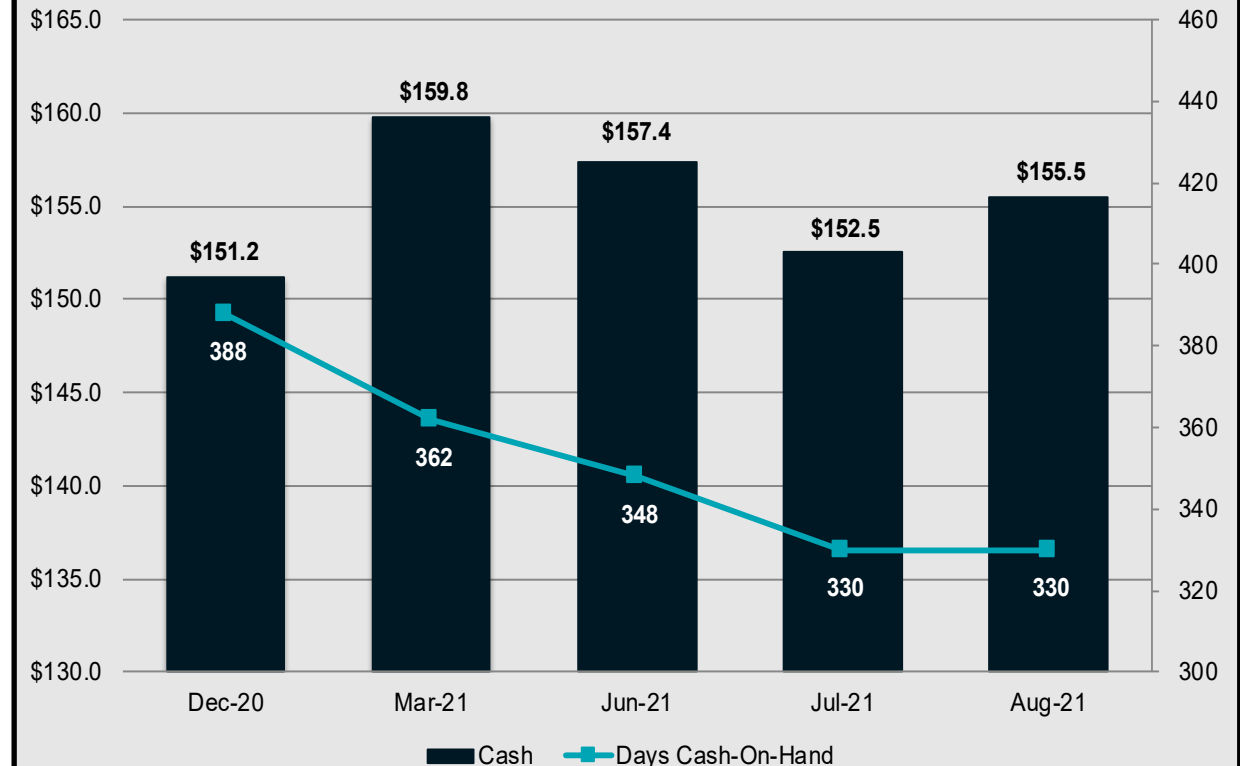
- Cash and restricted funds totaled **\$156.7** million; unrestricted cash totaled **\$155.5** million, as depicted below:

Gas Department - Total Cash

(\$ Millions)	12/31/2020	8/31/2021	Change
Cash per Balance Sheet	\$ 151.4	\$ 156.7	\$ 5.3
Less Restricted Cash:			
Bond Sinking Fund-2018 (To pay interest & principal payments)	\$ 0.2	\$ 1.2	\$ 1.0
Subtotal Restricted Cash	\$ 0.2	\$ 1.2	\$ 1.0
Unrestricted Cash	\$ 151.2	\$ 155.5	\$ 4.3
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 25.5	\$ 17.7	\$ (7.8)
Customer Advances for Construction	\$ 1.2	\$ 0.5	\$ (0.7)
Cash Reserves	\$ 124.5	\$ 137.3	\$ 12.8
Days Cash on Hand (Unrestricted Cash)	377	330	(47)
Cash Required to meet 180 Day Goal	\$ 72.2	\$ 84.9	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 79.0	\$ 70.6	

Gas - Unrestricted Cash

(\$ in millions)

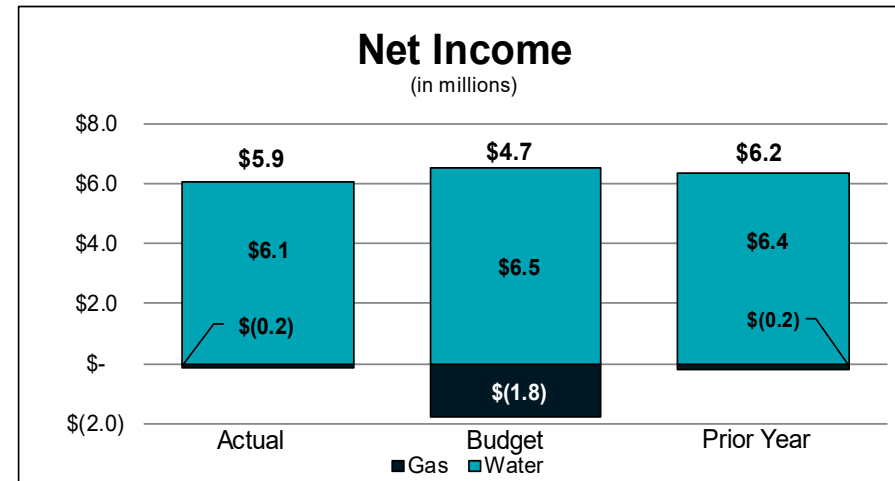
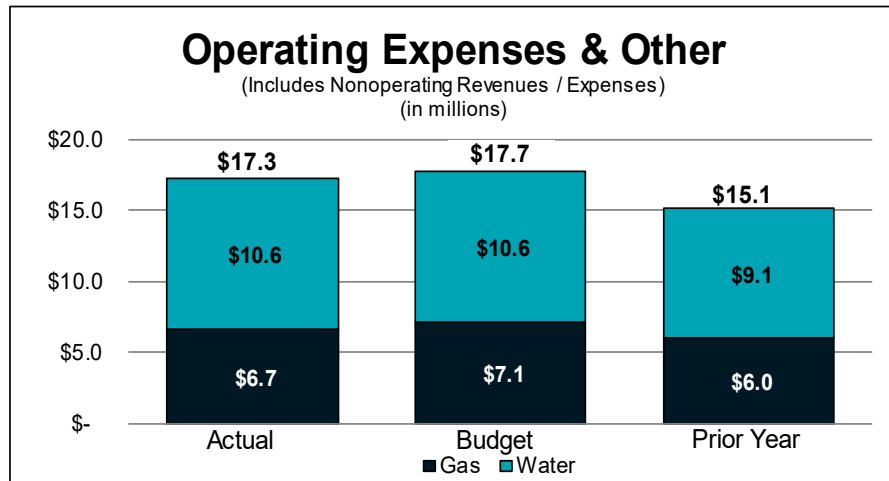
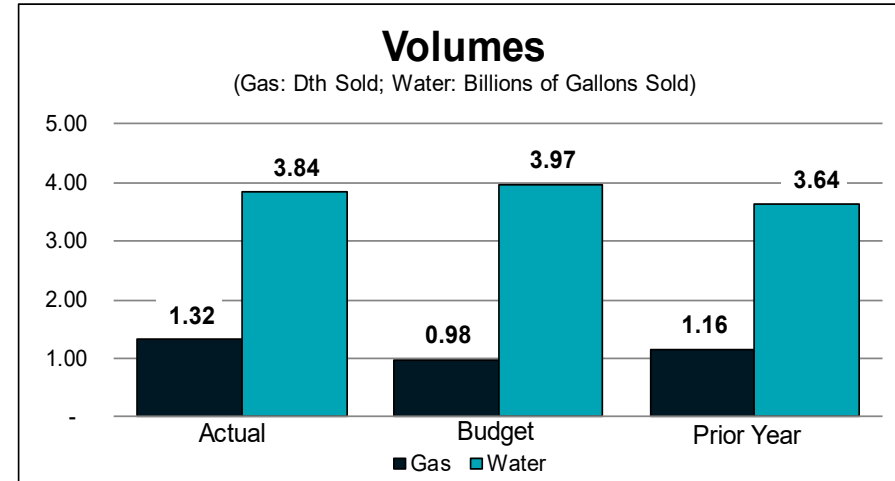
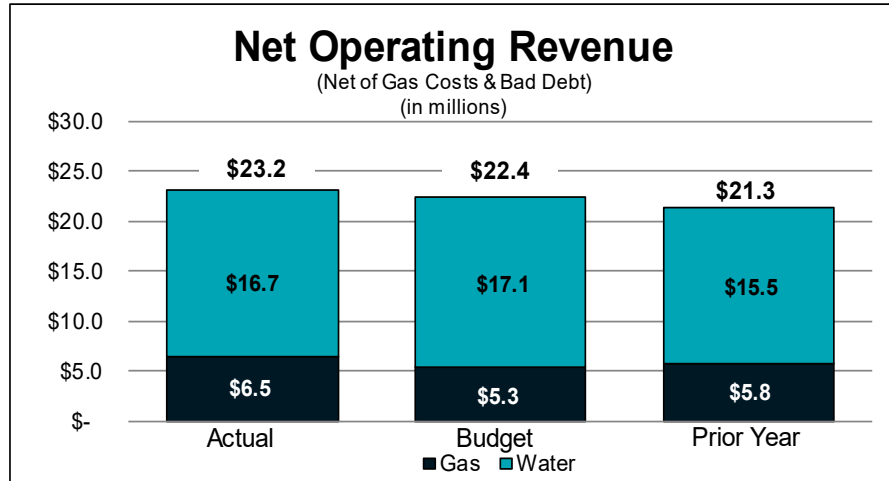


*Note: Cash Reserves were negatively impacted by \$16.3 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

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

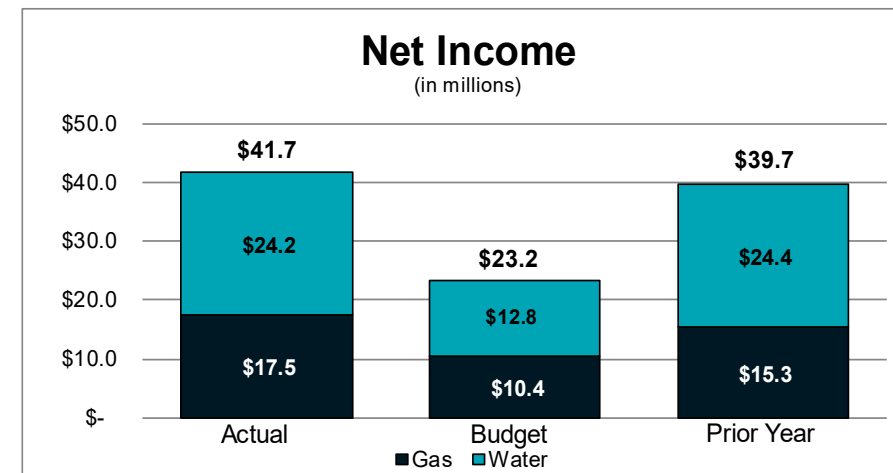
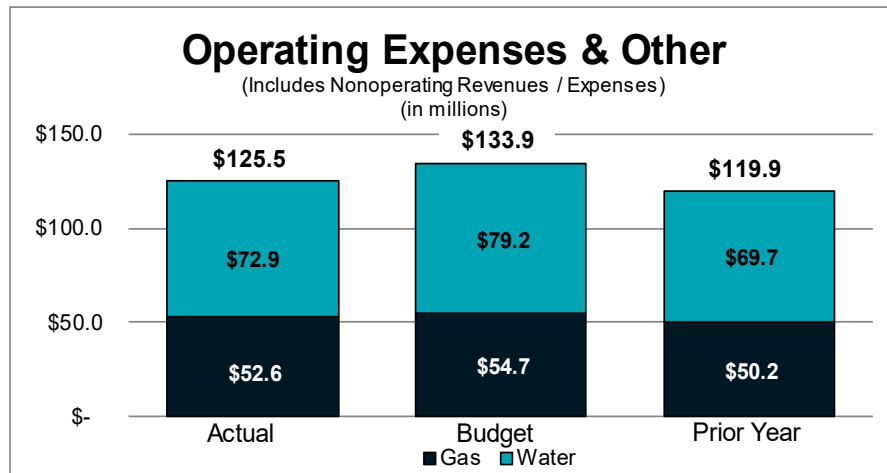
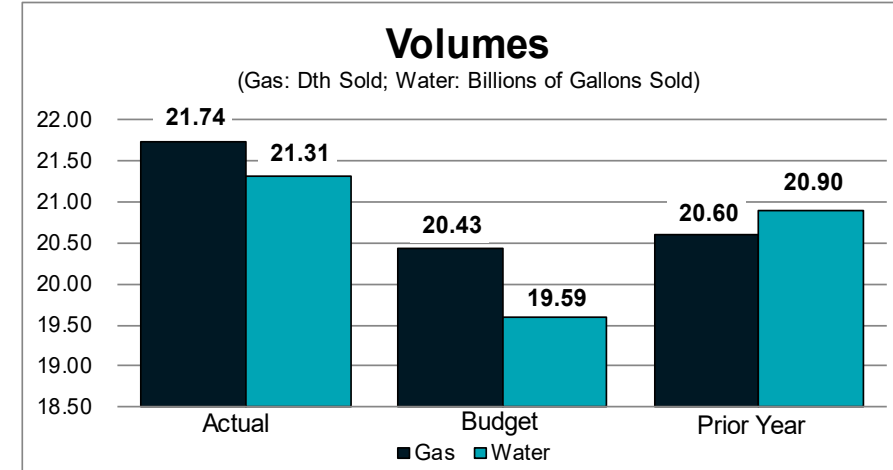
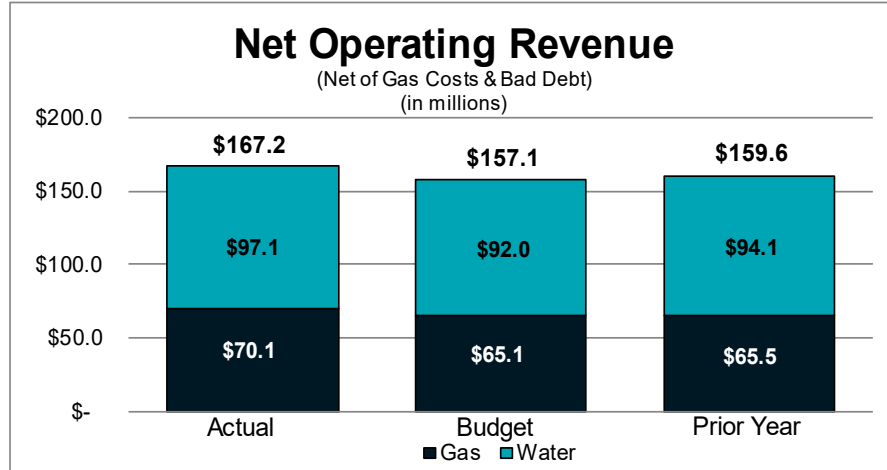
GAS & WATER COMBINED

CURRENT MONTH – AUGUST 2021



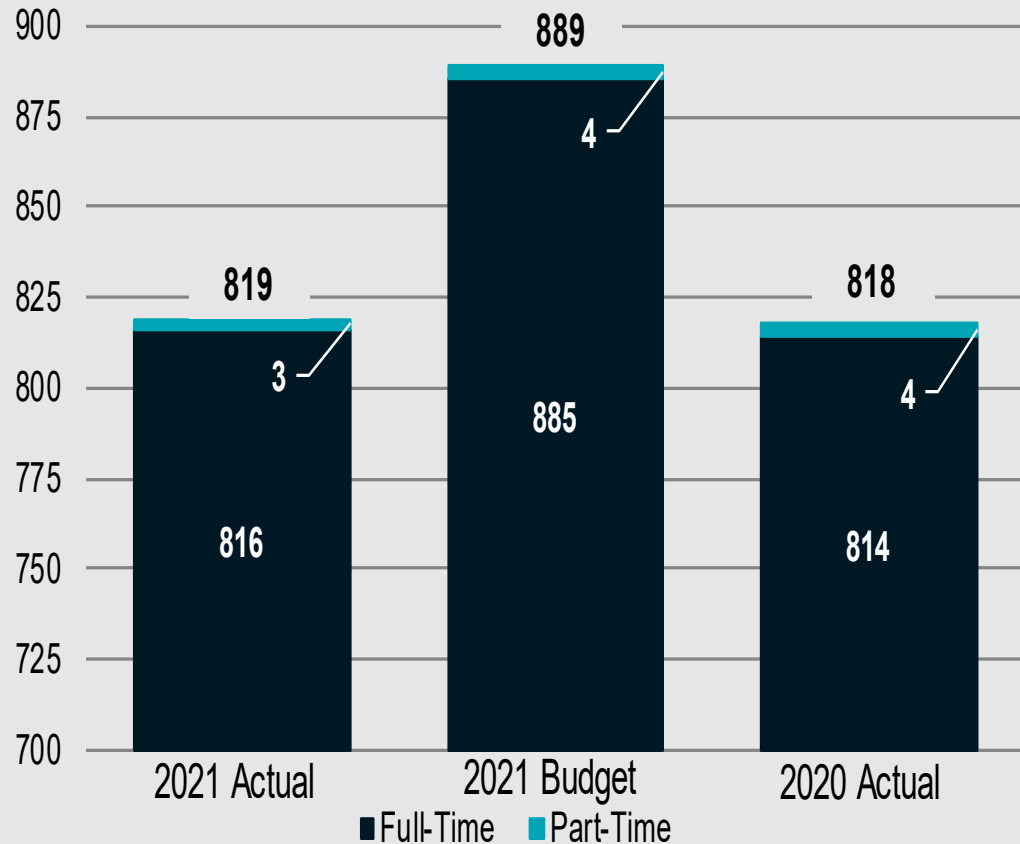
GAS & WATER COMBINED

YEAR-TO-DATE – AUGUST 2021



PERSONNEL

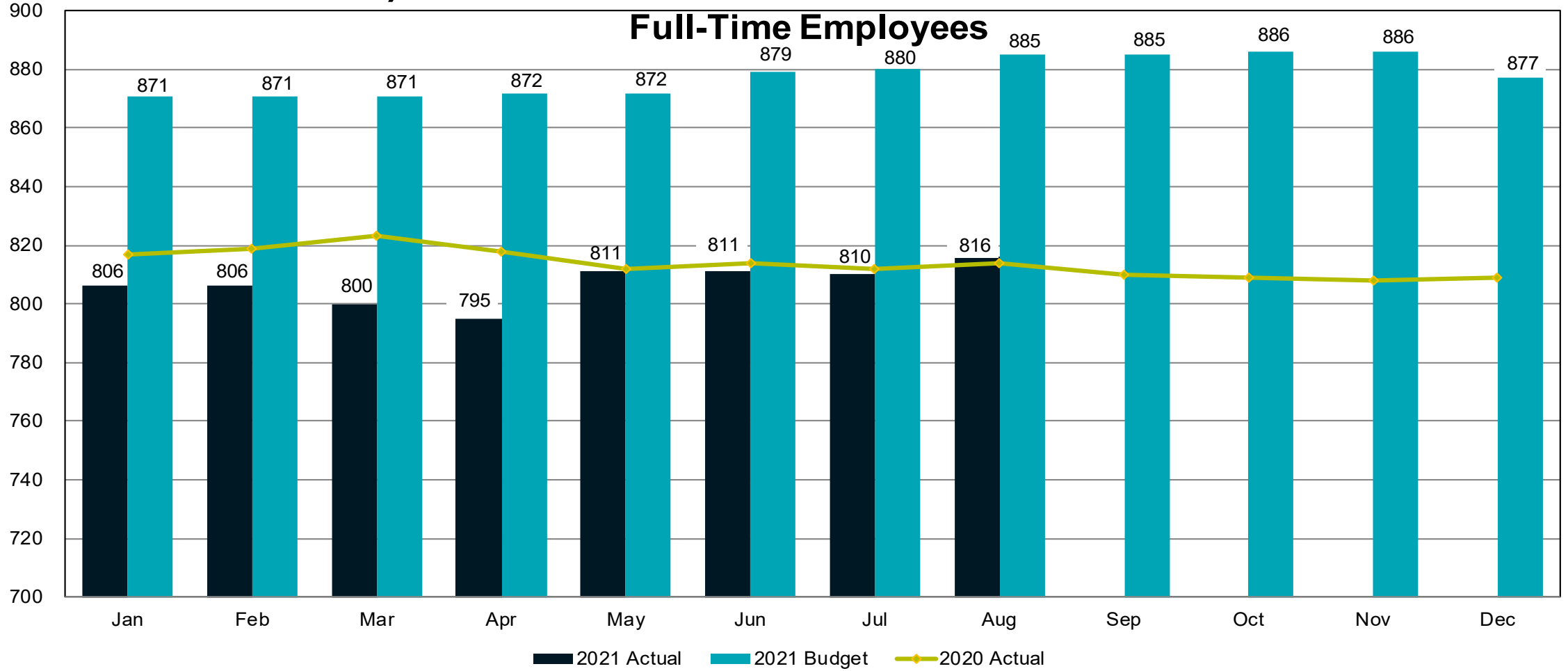
AS OF AUGUST 31, 2021 GAS & WATER COMBINED



- The active payroll for August was \$6.2 million, compared with \$6.3 million in budget and \$5.8 million in prior year.
- At August 31st, there were 816 regular full-time employees, compared with 885 in budget and 814 at August 31, 2020
- At August 31st, there were 3 regular part-time employees, compared with 4 in budget and 4 at August 31, 2020
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense

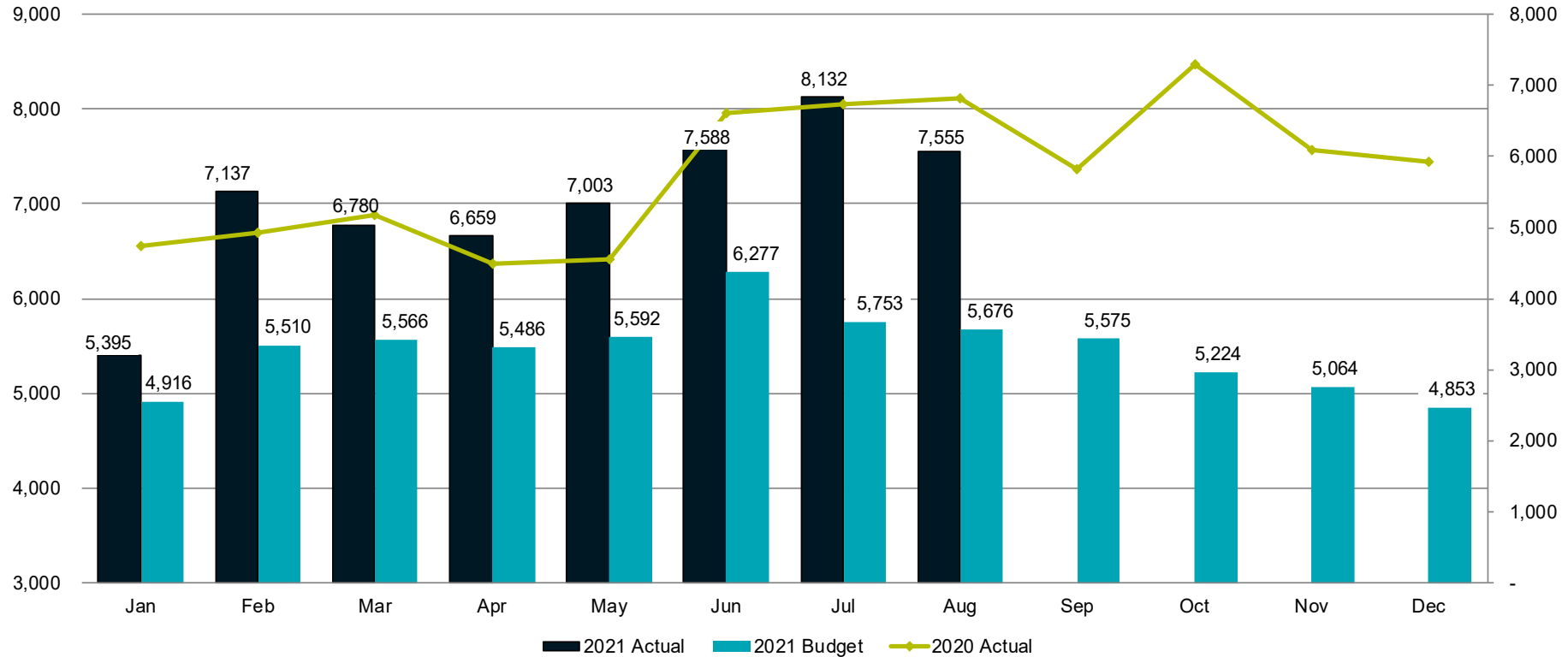
PERSONNEL TREND

THROUGH AUGUST 2021
(GAS & WATER COMBINED)



OVERTIME HOURS TREND

THROUGH AUGUST 2021 (GAS & WATER COMBINED)



	Month of August					Year-To-Date August				
	2021 Actual	2021 Budget	2020 Actual	Favorable/(Unfavorable)		2021 Actual	2021 Budget	2020 Actual	Favorable/(Unfavorable)	
				vs. Budget	vs. 2020				vs. Budget	vs. 2020
Overtime Hours	7,555.0	5,676.0	6,827.5	(1,879.0)	(727.5)	56,248.5	44,774.0	44,061.6	(11,474.5)	(12,186.9)
Overtime Dollars	\$ 430,649	\$ 325,806	\$ 376,008	\$ (104,843)	\$ (54,641)	\$ 3,245,404	\$ 2,562,075	\$ 2,504,663	\$ (683,329)	\$ (740,741)

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)

AUGUST 2021

(GAS & WATER COMBINED)

Overtime hours for the month totaled 7,555.0 as compared with 5,676.0 in budget and 6,827.5 in prior year. Overtime hours were 1,879.0 greater than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Construction (1)	(779.5)
Field Service (2)	(324.0)
Gas Production (3)	(217.0)
Engineering Design (4)	(199.5)
Plant Engineering (5)	(119.0)
Safety, Security, Locating & Dispatch (6)	(111.5)
All other, net	(128.5)
	<u>(1,879.0)</u>

- (1) Increased overtime due to open positions and emergency response due to main breaks (55 breaks in August vs. 5-year average of 47)
- (2) 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
- (3) Increased overtime primarily due to work required to fill the propane caverns (filling during the day and running vapor compressors overnight)
- (4) Increased overtime primarily due to 3 open CAD Technician positions and expanding workload related to the design of new gas and water developments, relocations and infrastructure replacement projects
- (5) Increased overtime primarily due to Senior Engineering Technicians working weekends to oversee gas infrastructure replacement projects constructed by the District's third-party contractor
- (6) 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

METROPOLITAN

UTILITIES DISTRICT

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

	Current Month			Current Month				August Year to Date			August Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		August 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	\$ 15,002,208	\$ 15,532,625	\$ 13,922,336	(3.41)%	\$ (530,417)	7.76 %	\$ 1,079,872	\$ 84,127,797	\$ 79,423,616	\$ 81,697,116	5.92 %	\$ 4,704,181	2.98 %	\$ 2,430,681
Infrastructure charge	1,277,611	1,256,724	1,235,499	1.66 %	20,887	3.41 %	42,112	10,048,216	9,995,970	9,925,459	.52 %	52,246	1.24 %	122,756
Other	385,143	349,570	355,794	10.18 %	35,573	8.25 %	29,349	2,933,441	2,577,328	2,430,611	13.82 %	356,113	20.69 %	502,831
Total revenues	16,664,962	17,138,919	15,513,628	(2.77)%	(473,957)	7.42 %	1,151,334	97,109,454	91,996,914	94,053,186	5.56 %	5,112,540	3.25 %	3,056,268
Revenue Deductions														
Operating & Maintenance	8,482,635	8,147,143	7,057,401	4.12 %	335,492	20.19 %	1,425,234	56,579,370	60,909,311	53,766,564	(7.11)%	(4,329,941)	5.23 %	2,812,807
Other	1,511,488	1,736,045	1,476,899	(12.93)%	(224,557)	2.34 %	34,588	11,542,081	12,855,151	11,254,884	(10.21)%	(1,313,070)	2.55 %	287,197
Total expenses	9,994,122	9,883,188	8,534,300	1.12 %	110,934	17.11 %	1,459,822	68,121,451	73,764,462	65,021,447	(7.65)%	(5,643,011)	4.77 %	3,100,004
Other Expense (Income)	528,218	722,891	621,517	(26.93)%	(194,672)	(15.01)%	(93,298)	4,761,971	5,471,014	4,632,234	(12.96)%	(709,042)	2.80 %	129,737
Net Income (Loss)	\$ 6,142,621	\$ 6,532,840	\$ 6,357,812	(5.97)%	\$ (390,219)	(3.38)%	\$ (215,190)	\$ 24,226,032	\$ 12,761,438	\$ 24,399,505	89.84 %	\$ 11,464,594	(.71)%	\$ (173,473)
Thousands of gallons sold	3,838,323	3,968,200	3,639,201	(3.27)%	(129,877)	5.47 %	199,122	21,307,274	19,594,050	20,900,142	8.74 %	1,713,224	1.95 %	407,132
Number of customers	222,105	222,076	220,195	.01 %	29	.87 %	1,910							
Plant Additions & Replacements	\$ 4,463,399	\$ 5,896,037	\$ 9,359,087	(24.30)%	\$ (1,432,638)	(52.31)%	\$ (4,895,688)	\$ 30,194,227	\$ 50,869,492	\$ 44,096,864	(40.64)%	\$ (20,675,265)	(31.53)%	\$ (13,902,636)

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

	Current Month							August Year to Date						
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		August 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	\$ 11,324,133	\$ 7,288,097	\$ 7,616,692	55.38 %	\$ 4,036,036	48.68 %	\$ 3,707,441	\$ 134,197,825	123,723,902	\$ 107,070,460	8.47 %	\$ 10,473,923	25.34 %	\$ 27,127,364
(Over)/under gas recovery	(331,613)	-	(272,711)		(331,613)	21.60 %	(58,902)	4,237,562	-	(665,657)		4,237,562	(736.60)%	4,903,220
Infrastructure charge	1,125,075	1,099,982	1,083,790	2.28 %	25,093	3.81 %	41,285	8,903,415	8,787,949	8,809,898	1.31 %	115,466	1.06 %	93,516
Other	342,752	355,179	266,671	(3.50)%	(12,427)	28.53 %	76,081	3,352,852	2,799,232	2,323,009	19.78 %	553,620	44.33 %	1,029,843
Total revenues, net	12,460,347	8,743,258	8,694,442	42.51 %	3,717,089	43.31 %	3,765,904	150,691,653	135,311,083	117,537,710	11.37 %	15,380,570	28.21 %	33,153,944
Less: Natural gas purchased for resale	5,958,355	3,407,743	3,000,999	74.85 %	2,550,612	98.55 %	2,957,356	80,915,008	70,527,527	53,862,535	14.73 %	10,387,481	50.23 %	27,052,473
CPEP Rebates	-	-	(109,202)		-	(100.00)%	(109,202)	(358,175)	(350,000)	(1,869,593)		(8,175)	(80.84)%	1,511,418
Operating revenues, net of gas cost	6,501,992	5,335,515	5,802,646	21.86 %	1,166,476	12.05 %	699,346	70,134,821	65,133,556	65,544,768	7.68 %	5,001,265	7.00 %	4,590,052
Revenue Deductions														
Operating & Maintenance	4,785,225	5,045,568	4,319,419	(5.16)%	(260,343)	10.78 %	465,806	37,374,108	38,125,558	36,441,042	(1.97)%	(751,450)	2.56 %	933,065
Other	1,702,910	1,751,616	1,574,854	(2.78)%	(48,706)	8.13 %	128,056	14,561,746	14,858,702	13,642,887	(2.00)%	(296,956)	6.74 %	918,859
Total operating expenses	6,488,135	6,797,184	5,894,273	(4.55)%	(309,049)	10.08 %	593,862	51,935,854	52,984,260	50,083,930	(1.98)%	(1,048,406)	3.70 %	1,851,924
Other expense (income)	167,401	312,064	88,926	(46.36)%	(144,663)	88.25 %	78,474	699,797	1,797,790	176,548	(61.07)%	(1,097,993)	296.38 %	523,249
Net Income (Loss)	\$ (153,544)	\$ (1,773,733)	\$ (180,554)	91.34 %	1,620,189	14.96 %	27,010	\$ 17,499,170	\$ 10,351,506	\$ 15,284,290	69.05 %	7,147,664	14.49 %	2,214,879
Total Sales Adjusted for Unbilled Sales	1,315,578	980,430	1,160,020	34.18 %	335,148	13.41 %	155,558	21,744,231	20,426,120	20,600,582	6.45 %	1,318,111	5.55 %	1,143,649
Heating degree days	-	6	-	(100.00)%	(6)	.00 %	-	3,584	3,592	3,399	(.22)%	(8)	5.44 %	185
Number of customers	236,375	234,830	233,958	0.66%	1,545	1.03 %	2,417							
Plant Additions & Replacements	\$ 4,207,113	\$ 7,969,603	\$ 5,948,927	(47.21)%	(3,762,490)	(29.28)%	(1,741,814)	\$ 28,871,688	\$ 56,571,818	\$ 30,696,187	(48.96)%	(27,700,130)	(5.94)%	(1,824,499)

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	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2021
GAS															
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	\$1,100,405	\$1,100,831	\$1,101,257	\$1,101,680	\$13,307,588	\$177,562,200
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$157,208)
Expenditures															
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	1,036,100	1,036,100	1,036,100	1,034,900	\$9,697,260	\$105,651,503
Abandonments - approximate*	\$10,943,995	250,143	284,134	69,292	15,248	74,838	22,596	31,002	21,433	141,667	141,667	141,667	141,667	\$1,335,354	\$12,279,348
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	860,500	865,200	805,300	886,000	\$7,495,629	\$85,363,390
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	403,715	314,386	308,335	227,166	\$2,773,697	\$21,009,700
Regulator Stations Infrastructure per G-21	\$630,082	24,263	-	33,438	3,307	-	-	-	-	5,800	5,800	5,800	6,200	\$84,608	\$714,690
TOTAL EXPENDITURES	\$203,632,084	865,030	2,188,708	1,048,746	958,486	873,389	2,749,692	1,457,268	1,841,158	2,447,782	2,363,153	2,297,202	2,295,933	\$21,386,547	\$225,018,632
NET CURRENT YEAR	(\$39,534,680)	\$245,927	(\$1,075,961)	\$104,253	\$131,719	\$228,588	(\$1,647,285)	(\$350,220)	(\$716,084)	(\$1,347,377)	(\$1,262,322)	(\$1,195,945)	(\$1,194,253)	(\$8,078,960)	(\$47,613,640)
LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)															
	(39,534,680)	(39,288,754)	(40,364,714)	(40,260,462)	(40,128,742)	(39,900,154)	(41,547,439)	(41,897,659)	(42,613,743)	(43,961,120)	(45,223,442)	(46,419,387)	(47,613,640)		
GIR Capital Expenditures Funded by Bond															
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
Transfer to Sinking Fund for Bond Interest & Principal Payments															
	\$5,207,904	187,383	187,391	187,470	187,433	187,434	187,425	187,452	187,465					\$1,499,453	\$6,707,357
LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)															
	(11,739,809)	(11,681,265)	(12,944,617)	(13,027,834)	(13,083,548)	(13,042,394)	(14,877,104)	(15,414,776)	(16,318,325)	(17,665,702)	(18,928,024)	(20,123,969)	(21,318,222)		(21,318,222)
Cast Iron Mains Abandoned-Qtr (Miles)															
				0.00			0.00			0.00			0.00		
Cast Iron Mains Abandoned-YTD (Miles)															
	40.90			0.00			0.00			0.00			0.00		
Cast Iron Miles of Main Remaining															
	198.38			198.38			198.38			198.38			198.38		

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

2021 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2020	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Budget September	Budget October	Budget November	Budget December	Projected YTD ACT/EST	Projected LTD Through 2021
WATER															
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	1,257,580	1,255,774	1,255,578	1,256,218	\$15,073,366	\$180,999,833
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	1,599,207	1,225,136	646,598	585,851	\$11,854,114	\$25,944,951
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
Expenditures															
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	1,703,533	1,735,934	1,465,933	1,475,932	\$17,012,999	\$135,691,851
Abandonments - approximate*	\$3,724,518	9,521	23,956	51,069	54,225	337,994	18,223	77,392	4,103	46,150	46,150	46,150	46,150	\$761,083	\$4,485,601
Service Reconnections W-2	\$22,625,322	66,330	159,694	261,612	378,371	263,829	310,208	552,344	970,100	820,376	728,358	564,450	396,571	\$5,470,243	\$28,095,565
Infrastructure Integrity	\$384,781	36,325	101,642	103,475	66,082	90,561	106,452	108,709	112,694	121,325	169,399	164,945	170,734	\$1,352,343	\$1,737,124
TOTAL EXPENDITURES	\$145,413,473	537,326	763,221	1,259,900	1,549,838	2,978,838	2,302,037	2,515,388	2,990,031	2,691,384	2,677,841	2,241,478	2,089,387	24,596,668	170,010,141
NET CURRENT YEAR	\$34,533,131	\$1,273,078	\$980,514	\$597,258	\$287,759	(\$1,062,798)	\$306,000	\$478,658	\$88,489	\$165,403	(\$196,931)	(\$339,302)	(\$247,318)	\$2,330,812	\$36,863,943
LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)	34,533,131	35,806,209	36,786,724	37,383,982	37,671,741	36,608,943	36,914,943	37,393,601	37,482,091	37,647,494	37,450,563	37,111,261	36,863,943		
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 EIGHT MONTHS ENDING AUGUST 31, 2021 AND 2020**

**A-12a
AUGUST 2021**

	Month of August			Eight Months Ending August		
	2021 Actual	2021 Budget	2020 Actual	2021 Actual	2021 Budget	2020 Actual
President's Office	\$ 114,662	\$ 113,678	\$ 86,993	\$ 785,428	\$ 897,626	\$ 751,642
Top level reductions	0	(196,475)	0	0	(1,527,390)	0
	<u>114,662</u>	<u>(82,797)</u>	<u>86,993</u>	<u>785,428</u>	<u>(629,764)</u>	<u>751,642</u>
Law	79,985	77,730	75,949	624,930	622,388	597,463
Human Resources - Vice President - Savine	82,644	79,832	67,002	659,689	679,594	536,791
Senior Vice President - Mendenhall	162,629	157,562	142,951	1,284,619	1,301,982	1,134,254
Safety, Security, Locating & Dispatch	317,655	352,767	289,597	2,486,033	2,691,138	2,326,870
Vice President - Hunter	317,655	352,767	289,597	2,486,033	2,691,138	2,326,870
Purchasing	54,495	55,966	38,614	414,493	428,530	308,784
Meter Services	196,426	194,185	191,477	1,528,279	1,539,306	1,745,039
Stores	91,764	89,848	75,591	714,862	711,621	624,010
Facilities Management	69,274	67,139	40,213	453,664	548,751	370,815
Vice President - Zellars	411,959	407,138	345,895	3,111,298	3,228,208	3,048,648
Field Services Administration	102,792	98,636	100,112	842,185	779,029	755,801
Field Services	707,983	735,791	662,923	5,561,207	5,683,682	5,227,582
Transportation	98,821	122,134	159,459	893,699	947,865	1,330,816
Transportation Office	64,858	72,854	12,950	319,647	516,898	12,950
Vice President - Melville	974,454	1,029,415	935,444	7,616,738	7,927,474	7,327,149
Senior Vice President - Ausdemore	1,704,068	1,789,320	1,570,936	13,214,069	13,846,820	12,702,667
Information Technology	439,233	517,056	449,362	3,619,946	4,106,955	3,551,098
Customer Service Administration	28,710	28,078	27,624	231,881	222,500	218,805
Customer Service	233,786	249,999	207,300	1,784,853	1,954,783	1,747,729
Customer Accounting	157,589	161,511	169,922	1,213,267	1,264,691	1,407,082
Remittance	-	-	-	-	-	-
Branch Delivery	64,040	65,939	47,631	511,760	530,943	369,245
Senior Vice President - Lobsiger	923,358	1,022,583	901,839	7,361,707	8,079,872	7,293,959
Rates,Regulatory Affairs & Revenues	20,418	19,969	19,730	161,968	158,406	156,102
Accounting	133,190	136,029	124,866	1,043,738	1,075,569	1,055,593
Senior Vice President - Schaffart	153,608	155,998	144,596	1,205,706	1,233,975	1,211,695
Gas Operations	36,658	34,946	34,946	297,161	278,030	277,595
Gas Production	145,583	144,124	131,207	1,309,965	1,159,217	1,041,256
Gas Systems Control	45,655	46,057	39,772	386,855	374,046	451,708
Gas Distribution	96,425	98,449	87,511	765,920	752,860	761,349
Vice President - Knight	324,321	323,576	293,436	2,759,901	2,564,153	2,531,908
Water Operations	18,119	13,650	22,738	128,919	107,328	211,966
Water Pumping - Florence	225,255	244,350	221,917	1,705,223	1,927,480	2,059,388
Maintenance	204,222	216,399	194,186	1,676,894	1,705,288	1,683,865
Water Distribution	222,831	273,577	215,183	1,787,453	1,942,411	1,774,137
Platte South	79,621	97,359	79,872	691,740	748,204	875,596
Platte West	117,134	127,141	113,578	929,574	977,570	1,119,789
Water Quality	53,832	67,861	73,332	522,259	544,885	613,875
Vice President - Koenig	921,014	1,040,337	920,806	7,442,062	7,953,166	8,338,616
Marketing & Governmental Affairs	87,262	79,561	74,984	657,701	626,830	618,136
Infrastructure Integrity	94,621	99,777	69,232	651,189	746,941	404,420
Corporate Communications	74,407	75,330	74,428	614,168	597,562	595,605
Engineering & Construction	61,228	68,215	57,343	362,662	476,249	465,356
Plant Engineering	238,087	236,627	227,111	1,805,714	1,844,946	1,682,817
Engineering Design	235,965	249,887	209,845	1,858,152	1,936,868	1,769,813
Construction	1,057,526	1,094,184	982,829	7,998,282	8,480,048	7,676,818
Vice President - O'Brien	1,592,806	1,648,913	1,477,128	12,024,810	12,738,111	11,594,804
Senior Vice President - Langel	3,094,431	3,267,494	2,910,014	24,149,831	25,226,763	24,083,489
Total Payroll	<u>\$ 6,152,756</u>	<u>\$ 6,310,160</u>	<u>\$ 5,757,329</u>	<u>\$ 48,001,360</u>	<u>\$ 49,059,648</u>	<u>\$ 47,177,706</u>

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

**A-12b
AUGUST 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	5	-	-	7	-	-	5	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	5	-	-	7	-	-	5	-	-
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	-	-	5	-	-
Meter Services	32	-	-	33	-	-	37	-	-
Stores	14	-	-	14	-	-	12	-	-
Facilities Management	10	-	-	10	-	-	7	-	1
Vice President - Zellars	63	-	-	64	-	-	61	-	1
Field Services Administration	12	-	-	13	-	-	12	-	1
Field Services	89	-	-	102	-	-	90	-	-
Transportation	16	-	1	19	-	-	22	-	-
Transportation Office	8	-	-	10	-	-	6	-	-
Vice President - Melville	125	-	1	144	-	-	130	-	1
Senior Vice President - Ausdemore	230	-	2	253	-	1	229	-	3
Information Technology	46	-	-	55	-	-	49	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	44	-	-	46	-	-	41	-	-
Customer Accounting	25	1	-	28	1	-	31	1	-
Remittance	-	-	-	-	-	-	-	-	-
Branch Delivery	12	-	-	12	-	-	9	-	-
Vice President - Lobsiger	130	1	-	144	1	-	133	1	-
Rates, Regulatory Affairs & Revenues	2	-	-	2	-	-	2	-	-
Accounting	16	-	-	17	-	-	16	-	-
Senior Vice President - Schaffart	18	-	-	19	-	-	18	-	-
Gas Operations	3	-	-	3	-	-	3	-	-
Gas Production	18	-	-	18	-	-	16	1	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	13	-	-	13	-	-	13	-	-
Vice President - Knight	40	-	-	40	-	-	38	1	-
Water Operations	2	-	-	1	-	-	2	-	-
Water Pumping - Florence	32	-	-	33	-	2	31	-	-
Maintenance	28	-	-	29	-	-	28	-	-
Water Distribution	32	-	2	38	-	4	31	-	-
Platte South	11	1	-	12	1	3	12	1	-
Platte West	16	1	-	16	1	-	15	1	-
Water Quality	8	-	-	9	-	1	10	-	-
Vice President - Koenig	129	2	2	138	2	10	129	2	-
Marketing & Governmental Affairs	12	-	-	12	-	-	12	-	-
Infrastructure Integrity	12	-	2	13	-	5	9	-	1
Corporate Communications	9	-	-	9	-	-	9	-	-
Engineering & Construction	4	-	-	6	-	-	5	-	-
Plant Engineering	30	-	-	31	-	-	30	-	-
Engineering Design	31	-	1	35	1	1	30	-	-
Construction	146	-	-	158	-	-	148	-	-
Vice President - O'Brien	211	-	1	230	1	1	213	-	-
Senior Vice President - Langel	413	2	5	442	3	16	410	3	1
Total Employees	816	3	8	885	4	18	814	4	4

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

**A-12b
AUGUST 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	5	-	-	7	-	-	5	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	5	-	-	7	-	-	5	-	-
Law	9	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	8	-	-	8	-	-	7	-	-
Senior Vice President - Mendenhall	17	-	-	17	-	-	16	-	-
Safety, Security, Locating & Dispatch	11	-	-	12	-	-	11	-	-
Vice President - Hunter	11	-	-	12	-	-	11	-	-
Purchasing	7	-	-	7	-	-	5	-	-
Meter Services	3	-	-	3	-	-	3	-	-
Stores	2	-	-	2	-	-	2	-	-
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	-	-	1	-	-
Vice President - Melville	10	-	-	11	-	-	11	-	-
Senior Vice President - Ausdemore	37	-	-	39	-	-	35	-	-
Information Technology	46	-	-	55	-	-	49	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	5	-	-	6	-	-	4	-	-
Customer Accounting	2	-	-	3	-	-	2	-	-
Remittance	-	-	-	-	-	-	-	-	-
Branch Delivery	1	-	-	1	-	-	1	-	-
Vice President - Lobsiger	57	-	-	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	-	-	5	-	-
Plant Engineering	30	-	-	31	-	-	30	-	-
Engineering Design	21	-	-	21	-	-	19	-	-
Construction	8	-	-	8	-	-	8	-	-
Vice President - O'Brien	63	-	-	66	-	-	62	-	-
Senior Vice President - Langel	122	-	-	125	-	-	120	-	-
Total Employees	251	-	-	269	-	-	247	-	-

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

**A-12b
AUGUST 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	3	-	1	3	-	1	3	-	-
Senior Vice President - Mendenhall	3	-	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	29	-	-	30	-	-	34	-	-
Stores	12	-	-	12	-	-	10	-	-
Facilities Management	6	-	-	6	-	-	4	-	1
Vice President - Zellars	47	-	-	48	-	-	48	-	1
Field Services Administration	5	-	-	6	-	-	5	-	1
Field Services	89	-	-	102	-	-	90	-	-
Transportation	16	-	1	19	-	-	19	-	-
Transportation Office	5	-	-	6	-	-	5	-	-
Vice President - Melville	115	-	1	133	-	-	119	-	1
Senior Vice President - Ausdemore	193	-	2	214	-	1	194	-	3
Information Technology	-	-	-	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	39	-	-	40	-	-	37	-	-
Customer Accounting	23	1	-	25	1	-	29	1	-
Remittance	-	-	-	-	-	-	-	-	-
Branch Delivery	11	-	-	11	-	-	8	-	-
Vice President - Lobsiger	73	1	-	76	1	-	74	1	-
Rates, Regulatory Affairs & Revenues	-	-	-	-	-	-	-	-	-
Accounting	5	-	-	6	-	-	6	-	-
Senior Vice President - Schaffart	5	-	-	6	-	-	6	-	-
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	15	-	-	15	-	-	13	1	-
Gas Systems Control	-	-	-	-	-	-	-	-	-
Gas Distribution	12	-	-	12	-	-	12	-	-
Vice President - Knight	27	-	-	27	-	-	25	1	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	24	-	-	24	-	2	23	-	-
Maintenance	25	-	-	26	-	-	25	-	-
Water Distribution	29	-	2	35	-	4	28	-	-
Platte South	9	1	-	10	1	3	10	1	-
Platte West	14	1	-	14	1	-	13	1	-
Water Quality	-	-	-	1	-	1	1	-	-
Vice President - Koenig	101	2	2	110	2	10	100	2	-
Marketing & Governmental Affairs	7	-	-	7	-	-	7	-	-
Infrastructure Integrity	8	-	2	9	-	5	7	-	1
Corporate Communications	-	-	-	-	-	-	-	-	-
Engineering & Construction	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	-	-	-	-	-	-	-
Engineering Design	10	-	1	14	1	1	11	-	-
Construction	138	-	-	150	-	-	140	-	-
Vice President - O'Brien	148	-	1	164	1	1	151	-	-
Senior Vice President - Langel	291	2	5	317	3	16	290	3	1
Total Employees	565	3	8	616	4	18	567	4	4

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

**A-12c
AUGUST 2021**

	Month of August			Eight Months Ending August		
	2021 Actual	2021 Budget	2020 Actual	2021 Actual	2021 Budget	2020 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	11.0	15.0	12.0	105.5	120.0	72.0
Human Resources - Vice President - Savine	23.5	5.0	0.0	154.0	40.0	5.5
Senior Vice President - Mendenhall	34.5	20.0	12.0	259.5	160.0	77.5
Safety, Security, Locating & Dispatch	901.5	790.0	757.5	6,668.0	4,850.0	5,305.6
Vice President - Hunter	901.5	790.0	757.5	6,668.0	4,850.0	5,305.6
Purchasing	0.0	0.0	0.0	0.0	0.0	0.0
Meter Services	0.0	5.0	0.5	14.0	40.0	11.0
Stores	37.0	12.0	32.0	159.0	156.0	174.5
Facilities Management	15.0	10.0	8.5	211.5	190.0	460.5
Vice President - Zellars	52.0	27.0	41.0	384.5	386.0	646.0
Field Services Administration	178.0	150.0	150.5	1,290.0	1,200.0	1,016.0
Field Services	1,524.0	1,200.0	1,631.5	11,043.0	9,600.0	8,524.5
Transportation	39.0	92.0	33.5	582.5	733.0	560.0
Transportation Office	78.5	83.0	6.0	340.5	666.0	6.0
Vice President - Melville	1,819.5	1,525.0	1,821.5	13,256.0	12,199.0	10,106.5
Senior Vice President - Ausdemore	2,773.0	2,342.0	2,620.0	20,308.5	17,435.0	16,058.1
Information Technology	23.5	15.0	6.0	130.0	140.0	123.5
Customer Service Administration	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service	54.0	30.0	1.5	193.5	230.0	179.0
Customer Accounting	80.5	5.0	72.5	373.0	100.0	232.0
Remittance	0.0	0.0	0.0	0.0	0.0	0.0
Branch Delivery	27.5	20.0	0.0	119.5	160.0	42.0
Vice President - Lobsiger	185.5	70.0	80.0	816.0	630.0	576.5
Rates,Regulatory Affairs & Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	0.0	1.0	0.0	0.0
Senior Vice President - Schaffart	0.0	0.0	0.0	1.0	0.0	0.0
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	317.0	100.0	102.0	2,871.0	1,420.5	729.0
Gas Systems Control	4.0	8.0	37.5	94.5	68.0	1,080.0
Gas Distribution	88.0	123.0	54.0	593.5	789.0	456.0
Vice President - Knight	409.0	231.0	193.5	3,559.0	2,277.5	2,265.0
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	223.5	195.0	234.0	1,749.0	1,740.0	4,454.5
Maintenance	67.0	50.0	83.5	741.5	800.0	2,092.0
Water Distribution	495.5	500.0	436.0	4,248.5	4,000.0	4,209.5
Platte South	1.0	30.0	1.5	164.0	240.0	2,836.5
Platte West	53.5	60.0	43.5	697.0	360.0	3,776.5
Water Quality	40.0	15.0	16.0	162.0	90.0	1,546.5
Vice President - Koenig	880.5	850.0	814.5	7,762.0	7,230.0	18,915.5
Marketing & Governmental Affairs	0.0	0.0	0.0	0.0	0.0	3.0
Infrastructure Integrity	20.5	9.0	21.0	182.5	58.0	82.5
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	199.0	80.0	56.5	723.0	374.0	172.0
Engineering Design	293.5	94.0	240.0	961.0	752.0	1,135.5
Construction	2,759.5	1,980.0	2,790.0	21,676.0	15,857.5	17,234.0
Vice President - O'Brien	3,252.0	2,154.0	3,086.5	23,360.0	16,983.5	18,541.5
Senior Vice President - Langel	4,562.0	3,244.0	4,115.5	34,863.5	26,549.0	39,820.0
Total Overtime Hours	7,555.0	5,676.0	6,827.5	56,248.5	44,774.0	56,532.1

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

**A-12d
AUGUST 2021**

	Month of August			Eight Months Ending August		
	2021 Actual	2021 Budget	2020 Actual	2021 Actual	2021 Budget	2020 Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	657	840	668	6,197	6,675	3,958
Human Resources - Vice President - Savine	1,063	225	-	6,810	1,785	219
Senior Vice President - Mendenhall	1,720	1,065	668	13,007	8,460	4,177
Safety, Security, Locating & Dispatch	51,035	45,030	42,515	377,816	275,550	297,634
Vice President - Hunter	51,035	45,030	42,515	377,816	275,550	297,634
Purchasing	-	-	-	-	-	-
Meter Services	-	260	24	712	2,065	546
Stores	1,874	636	1,780	7,821	8,222	9,138
Facilities Management	680	630	523	9,859	11,860	24,319
Vice President - Zellars	2,554	1,526	2,327	18,392	22,147	34,003
Field Services Administration	11,974	9,750	9,655	90,399	77,550	67,815
Field Services	90,354	69,600	94,486	661,180	553,200	493,748
Transportation	2,485	5,428	1,888	37,166	42,972	33,644
Transportation Office	5,692	4,897	324	25,180	39,044	324
Vice President - Melville	110,505	89,675	106,353	813,925	712,766	595,531
Senior Vice President - Ausdemore	164,094	136,231	151,195	1,210,133	1,010,463	927,168
Information Technology	1,328	930	390	8,615	8,615	7,320
Customer Service Administration	-	-	-	-	-	-
Customer Service	2,405	1,320	58	8,353	10,035	7,509
Customer Accounting	3,838	230	3,136	17,522	4,580	10,164
Remittance	-	-	-	-	-	-
Branch Delivery	1,262	860	-	5,501	6,820	1,778
Vice President - Lobsiger	8,833	3,340	3,584	39,991	30,050	26,772
Rates,Regulatory Affairs & Revenues	-	-	-	-	-	-
Accounting	-	-	-	52	-	-
Senior Vice President - Schaffart	-	-	-	52	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	20,664	7,000	6,773	190,581	97,721	49,015
Gas Systems Control	273	592	2,504	6,408	5,008	76,210
Gas Distribution	5,275	7,380	3,411	36,940	47,116	27,402
Vice President - Knight	26,212	14,972	12,688	233,929	149,845	152,628
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	13,452	12,480	15,252	106,455	110,675	284,449
Maintenance	4,804	3,150	5,398	48,001	50,100	140,556
Water Distribution	27,528	26,500	23,343	234,567	210,500	221,293
Platte South	53	2,070	86	9,524	16,380	181,571
Platte West	3,232	3,900	2,825	43,384	23,270	247,096
Water Quality	2,088	915	770	8,272	5,460	84,032
Vice President - Koenig	51,157	49,015	47,674	450,203	416,385	1,158,998
Marketing & Governmental Affairs	-	-	-	-	-	132
Infrastructure Integrity	1,241	549	1,213	10,402	3,538	4,873
Corporate Communications	-	-	-	-	-	652
Engineering & Construction	-	-	-	-	-	-
Plant Engineering	12,803	4,960	3,649	46,247	23,131	10,676
Engineering Design	14,380	4,794	11,911	48,371	38,070	54,754
Construction	150,209	110,880	143,426	1,193,069	882,133	883,388
Vice President - O'Brien	177,392	120,634	158,986	1,287,687	943,334	948,818
Senior Vice President - Langel	256,002	185,170	220,561	1,982,221	1,513,102	2,266,100
Total Overtime Dollars	430,649	325,806	376,008	3,245,404	2,562,075	3,224,218

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

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AUGUST 2021
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ASSETS	August 31 2021	July 31 2021	January 1 2021	Increase (Decrease)	
				One Month	Eight Months
UTILITY PLANT - At Cost					
Plant in service	\$ 1,237,095,205	\$ 1,228,390,802	\$ 1,202,896,349	\$ 8,704,403	\$ 34,198,856
Less - Accumulated depreciation	345,590,567	343,877,462	331,275,524	1,713,105	14,315,043
Net utility plant in service	891,504,639	884,513,340	871,620,826	6,991,299	19,883,813
Construction in progress	79,853,682	84,401,597	86,044,271	(4,547,915)	(6,190,589)
Construction materials - at average cost	1,733,298	1,742,612	1,343,500	(9,314)	389,798
Net utility plant	973,091,618	970,657,549	959,008,597	2,434,070	14,083,021
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,024,710	3,024,582	3,023,691	128	1,019
2018 Bond Project Fund	7,112,787	7,309,422	8,945,111	(196,635)	(1,832,324)
Construction/Environmental fund	172,840	172,817	172,656	23	184
Other non-current assets	1,681,661	1,540,886	957,472	140,775	724,190
Total noncurrent assets	11,991,998	12,047,707	13,098,930	(55,708)	(1,106,931)
CURRENT ASSETS					
Cash in treasurer's accounts	82,192,435	83,034,503	83,334,251	(842,068)	(1,141,816)
Bond sinking fund - restricted	11,544,190	9,840,897	1,891,034	1,703,293	9,653,156
Bond closing fund	-	-	-	-	-
U.S. Government securities	-	-	-	-	-
Accounts receivable	3,314,752	3,581,256	4,081,025	(266,504)	(766,273)
Accounts receivable - utility service	32,551,342	32,443,213	30,178,317	108,129	2,373,024
Allowance for uncollectible accounts	(2,013,804)	(1,980,835)	(1,880,409)	(32,969)	(133,394)
Interdepartmental Receivable from Gas Department	10,333,697	4,440,933	3,295,261	5,892,764	7,038,436
Interest receivable	-	-	-	-	-
Accrued unbilled revenues	6,592,335	7,120,214	3,730,023	(527,878)	2,862,312
Materials and supplies - at average cost	4,450,810	4,295,179	4,075,948	155,631	374,862
Prepayments	515,441	562,440	178,859	(46,999)	336,581
Total current assets	149,481,198	143,337,800	128,884,310	6,143,397	20,596,888
DEFERRED OUTFLOWS					
Pension	12,552,315	12,552,315	12,552,315	-	-
OPEB	537,147	537,147	537,147	-	-
Debt refund	2,500,215	2,536,564	2,791,011	(36,349)	(290,796)
Total deferred outflows	15,589,677	15,626,026	15,880,473	(36,349)	(290,796)
Total Assets	\$ 1,150,154,491	\$ 1,141,669,082	\$ 1,116,872,309	\$ 8,485,409	\$ 33,282,182

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

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AUGUST 2021
Page 2

	August 31 2021	July 31 2021	January 1 2021	Increase (Decrease)	
				One Month	Eight Months
LIABILITIES AND NET WORTH					
NONCURRENT LIABILITIES					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	208,348,301	208,459,155	209,233,365	(110,855)	(885,064)
NDEQ Loan - Contact Basin	2,894,288	2,894,288	3,040,415	-	(146,127)
Total long term debt	211,242,589	211,353,443	212,273,779	(110,855)	(1,031,191)
Net pension liability	(2,588,529)	(2,588,529)	(2,588,529)	-	-
Other Post Employment Benefits	41,307,731	41,719,462	44,553,579	(411,731)	(3,245,848)
Total Long Term Liabilities	249,961,790	250,484,376	254,238,829	(522,586)	(4,277,039)
CURRENT LIABILITIES					
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	6,708,103	7,034,238	8,819,681	(326,135)	(2,111,579)
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	8,166,398	8,800,578	7,337,316	(634,181)	829,082
Customer Credit Balances	644,677	672,890	471,179	(28,213)	173,499
Statutory payments to municipalities	587,781	344,601	645,777	243,180	(57,997)
Sewer fee collection due municipalities	28,921,355	28,223,367	28,117,453	697,989	803,903
Interest accrued on water revenue bonds	1,987,142	1,324,761	662,380	662,381	1,324,761
Accrued vacation payable	4,785,819	4,785,819	4,785,819	-	-
Other current liabilities	-	-	-	-	-
Total current liabilities	64,572,080	63,957,059	63,607,532	615,021	964,549
CUSTOMER ADVANCES FOR CONSTRUCTION	25,502,138	25,681,709	29,025,868	(179,571)	(3,523,730)
SELF - INSURED RISKS	2,811,674	2,826,195	2,657,320	(14,521)	154,354
OTHER DEFERRED LIABILITIES	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
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	345,619,311	343,174,867	329,881,295	2,444,444	15,738,016
	401,987,938	399,543,494	386,249,923	2,444,444	15,738,016
NET POSITION – ACCUMULATED REINVESTED EARNINGS	405,318,870	399,176,248	381,092,838	6,142,621	24,226,032
Total Liabilities, Deferred Inflows of Resources, and Net Position	1,150,154,491	1,141,669,082	1,116,872,309	8,485,409	33,282,182

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

**W-2
AUGUST 2021**

	August 2021		August 2020	Eight Months 2021		Eight Months 2020
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Metered sales of water	\$ 15,002,208	\$ 15,532,625	\$ 13,922,336	\$ 84,127,797	\$ 79,423,616	\$ 81,697,116
Infrastructure charge	1,277,611	1,256,724	1,235,499	10,048,216	9,995,970	9,925,459
Other operating revenues	418,032	383,000	384,436	3,073,805	2,839,000	2,704,661
Total operating revenues	16,697,850	17,172,349	15,542,270	97,249,818	92,258,586	94,327,236
Less: Bad debt expense	(32,888)	(33,430)	(28,642)	(140,363)	(261,672)	(274,050)
Total operating revenues, net	16,664,962	17,138,919	15,513,628	97,109,454	91,996,914	94,053,186
OPERATING EXPENSES						
Operating expense	5,208,743	5,237,566	4,712,054	37,470,297	38,891,364	36,682,242
Maintenance expense	3,273,892	2,909,577	2,345,346	19,109,073	22,017,947	17,084,322
Depreciation	1,268,308	1,487,523	1,247,055	10,236,051	11,584,374	9,995,279
Other Non-Operating Expense (Income)	43,475	-	-	146,899	-	-
Statutory payments & fuel taxes	243,180	248,522	229,844	1,306,030	1,270,777	1,259,605
Bond issuance costs	-	-	-	-	651,181	-
Investment Expense	2,890	-	-	5,970	-	14,975
Interest expense revenue bonds	587,875	750,175	629,349	4,704,777	5,029,876	5,036,211
Interest expense NDEQ Loan	7,963	7,963	8,675	65,851	65,851	60,374
Total revenue deductions	10,636,325	10,641,326	9,172,324	73,044,947	79,511,370	70,133,008
Net revenues	6,028,637	6,497,593	6,341,304	24,064,507	12,485,544	23,920,178
Interest income	113,985	35,247	16,508	161,525	275,894	479,327
FUNDS PROVIDED						
Net inome (loss)	6,142,621	6,532,840	6,357,812	24,226,032	12,761,438	24,399,505
Depreciation and amortization charges	1,397,616	1,736,169	1,388,181	11,234,632	13,557,964	11,138,486
Net pension liability	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Contribution in aid of construction	2,636,525	1,262,005	1,252,688	17,164,716	9,024,875	7,579,642
Contribution in aid of construction - impact fees	439,633	246,300	458,855	3,449,875	1,967,600	3,397,812
Customer Advances for Construction	(179,571)	-	(244,905)	(3,523,730)	-	14,254,588
Bond Proceeds	-	-	-	-	65,118,089	-
Total funds provided	10,436,824	9,777,314	9,212,631	52,551,524	102,429,966	60,770,032
FUNDS EXPENDED						
Plant additions and replacements	2,560,266	4,182,504	6,803,792	19,562,560	37,761,324	34,108,760
Plant additions and replacements-Cast Iron	1,903,133	1,713,533	2,555,295	10,631,667	13,108,168	9,988,104
OPEB - Begin Pre-funding	411,731	-	359,028	3,245,848	-	2,483,835
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)	(69,525)	(69,525)	(75,725)	(557,972)	(557,974)	(607,217)
Bond Interest - 2012-Payment	-	-	-	483,147	483,147	520,347
Bond Interest - 2015-Expense accrual (non cash)	(420,923)	(420,923)	(453,176)	(512,628)	(3,367,384)	(3,625,406)
Bond Interest - 2015-Payment	-	-	-	-	2,854,753	3,073,502
Bond Interest - 2018-Expense accrual (non cash)	(97,428)	(97,428)	(100,448)	(143,040)	(779,424)	(803,583)
Bond Interest - 2018-Payment	-	-	-	-	636,384	656,109
Bond Interest - 2021-Expense accrual (non cash)	-	(162,299)	-	-	(325,094)	-
Bond Interest - 2021-Payment	-	-	-	-	-	-
NDEQ Interest - Expense accrual (non cash)	(7,963)	(7,963)	(8,675)	(65,851)	(65,851)	(60,374)
NDEQ Interest - Payment	-	-	-	49,925	49,925	54,159
Total funds expended	4,279,292	5,137,899	9,080,091	32,836,904	49,941,221	45,928,660
SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED	6,157,532	4,639,415	132,540	19,714,620	52,488,745	14,841,372

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

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AUGUST 2021**

	<u>August 2021</u>		<u>August 2020</u>	<u>Eight Months 2021</u>		<u>Eight Months 2020</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
BOND ACTIVITIES						
Interest on Bond Project Fund	(21,199)		(36,326)	(73,629)		(475,795)
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	217,705	1,747,712	1,533,026	1,904,933	10,004,346	6,145,805
Net Change in Bond Project Funds	<u>196,507</u>	<u>1,747,712</u>	<u>1,496,699</u>	<u>1,831,305</u>	<u>10,004,346</u>	<u>5,670,010</u>
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Sinking Fund	(1,703,293)		(1,704,161)	(9,653,156)		(9,386,229)
Bond Closing Fund	-		-	-		-
Accounts Receivable	266,504		393,977	766,273		1,340,161
Accounts Receivable - Utility Service	(108,129)		(633,519)	(2,373,024)		(10,524,322)
Construction/Environmental fund	(23)		(23)	(184)		(176)
Allowance for Uncollectible Accounts	32,969		28,486	133,394		304,442
I/Co Receivable from Gas Department	(5,892,764)		2,394,040	(7,038,436)		(8,013,938)
Accrued Unbilled Revenue	527,878		857,813	(2,862,312)		(3,091,931)
Materials and Supplies	(155,631)		(532,184)	(374,862)		(698,957)
Prepayments	46,999		41,363	(336,581)		(183,536)
Other Noncurrent Assets	(140,775)		(225,180)	(724,190)		(657,031)
LIABILITY ACCOUNTS						
Accounts Payable	(334,098)		3,615,008	(2,127,504)		1,131,375
I/Co Payable to Gas Department	-		-	-		(1,325,135)
Customer Deposits - Pioneer Mains	(634,181)		4,920	829,082		574,638
Customer Credit Balances	(28,213)		(60,805)	173,499		(296,867)
Self Insured Risk Liability	(14,521)		(9,658)	154,354		139,571
Statutory Payments to Municipalities	243,180		229,844	(57,997)		46,246
Sewer Fee Collection Due Municipalities	697,989		143,149	803,903		4,576,328
Accrued Vacation Payable	-		-	-		-
All other, net	-		-	-		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE	<u>(7,196,107)</u>	<u>-</u>	<u>4,543,067</u>	<u>(22,687,741)</u>	<u>-</u>	<u>(26,065,359)</u>
Net Increase (Decrease) in Cash	<u>(842,068)</u>	<u>6,387,127</u>	<u>6,172,306</u>	<u>(1,141,816)</u>	<u>62,493,091</u>	<u>(5,553,978)</u>
Cash - Beginning of Period	83,034,503		69,069,847	83,334,251		80,796,131
Cash - End of Period	<u>82,192,435</u>		<u>75,242,154</u>	<u>82,192,435</u>		<u>75,242,154</u>
Change In Cash - Increase (Decrease)	<u>(842,068)</u>		<u>6,172,306</u>	<u>(1,141,816)</u>		<u>(5,553,978)</u>

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

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AUGUST 2021
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ASSETS	August 31	July 31	January 1	Increase (Decrease)	
	2021	2021	2021	One Month	Eight Months
UTILITY PLANT - At Cost					
Plant in service	\$ 680,268,374	\$ 678,393,958	\$ 667,921,516	\$ 1,874,416	\$ 12,346,858
Less - Accumulated depreciation	222,206,628	220,295,662	213,345,163	1,910,966	8,861,465
Net utility plant in service	<u>458,061,746</u>	<u>458,098,296</u>	<u>454,576,353</u>	(36,551)	3,485,393
Construction in progress	28,795,898	26,699,469	20,075,686	2,096,429	8,720,212
Construction materials - at average cost	<u>3,918,586</u>	<u>3,796,892</u>	<u>3,650,436</u>	121,694	268,150
Net utility plant	<u>490,776,230</u>	<u>488,594,657</u>	<u>478,302,475</u>	2,181,573	12,473,755
NONCURRENT ASSETS					
Cash-CPEP2 Settlement Fund-Restricted	-	-	-	-	-
Early Retiree Drug Subsidy - Restricted Fund	-	-	-	-	-
2018 Bond Project Fund	-	-	-	-	()
Other Non-Current Assets	455,298	736,621	1,870,412	(281,323)	(1,415,114)
Total noncurrent assets	<u>455,298</u>	<u>736,621</u>	<u>1,870,412</u>	(281,323)	(1,415,114)
CURRENT ASSETS					
Cash & Short Term Investments	155,512,407	152,512,993	151,236,837	2,999,414	4,275,570
Bond Closing Fund - Restricted	-	-	-	-	-
Bond Sinking Fund - Restricted	1,150,653	963,188	200,939	187,465	949,714
Accounts receivable - utility service	10,912,871	11,617,210	16,587,971	(704,339)	(5,675,100)
Accounts receivable - other	(67,304)	408,001	4,424,161	(475,306)	(4,491,465)
Allowance for doubtful accounts	(3,670,765)	(3,653,818)	(3,561,890)	(16,947)	(108,875)
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Accrued unbilled revenues	16,220,209	14,763,567	22,648,065	1,456,642	(6,427,857)
Natural gas in storage	1,719,837	1,752,683	2,476,227	(32,847)	(756,390)
Natural gas in pipeline storage	5,261,953	3,197,345	5,289,553	2,064,608	(27,599)
Propane in storage	4,762,111	4,028,818	3,563,138	733,293	1,198,973
Materials and supplies - at average cost	4,061,305	4,296,048	3,989,605	(234,743)	71,700
Prepayments	1,392,689	1,643,528	1,054,732	(250,839)	337,957
Total current assets	<u>197,255,965</u>	<u>191,529,564</u>	<u>207,909,338</u>	5,726,401	(10,653,373)
DEFERRED OUTFLOWS OF RESOURCES					
Pension	15,456,605	15,456,605	15,456,605	-	-
OPEB	664,523	664,523	664,523	-	-
Total Deferred Inflows	<u>16,121,128</u>	<u>16,121,128</u>	<u>16,121,128</u>	-	-
Total Assets	<u>\$ 704,608,621</u>	<u>\$ 696,981,970</u>	<u>\$ 704,203,353</u>	<u>\$ 7,626,652</u>	<u>\$ 405,268</u>

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

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	August 31 2021	July 31 2021	January 1 2021	Increase (Decrease)	
				One Month	Eight Months
LIABILITIES AND NET WORTH					
NONCURRENT LIABILITIES					
Long Term Debt - Revenue Bonds Net of Disc/Premium	29,334,805	29,343,948	29,407,949	(9,143)	(73,144)
Long-Term Debt - CNG Loan	-	-	-	-	-
Unearned Gas Purchase Discount	-	-	-	-	-
Net pension liability	(2,961,072)	(2,961,072)	(2,961,072)	-	-
Net OPEB liability	53,126,177	52,722,779	49,846,993	403,398	3,279,184
Total noncurrent liabilities	<u>79,499,910</u>	<u>79,105,655</u>	<u>76,293,871</u>	<u>394,255</u>	<u>3,206,040</u>
CURRENT LIABILITIES					
Accounts payable	14,738,609	14,548,510	29,119,518	190,099	(14,380,909)
Interdepartmental Payable to Water Dept	10,333,697	4,440,933	3,295,261	5,892,764	7,038,436
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	12,362,186	12,359,810	12,442,488	2,376	(80,302)
Customer credit balances	5,318,432	4,609,439	13,083,710	708,993	(7,765,278)
Statutory payments to municipalities	541,823	362,416	1,003,654	179,407	(461,831)
Accrued Interest on Revenue Bonds	274,670	183,113	91,557	91,557	183,113
Accrued vacation payable	4,679,709	4,679,709	4,679,709	-	-
Total current liabilities	<u>49,399,126</u>	<u>42,333,931</u>	<u>64,865,896</u>	<u>7,065,196</u>	<u>(15,466,770)</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>545,269</u>	<u>584,323</u>	<u>1,200,974</u>	<u>(39,053)</u>	<u>(655,704)</u>
SELF - INSURED RISKS	<u>2,696,307</u>	<u>2,675,925</u>	<u>2,421,341</u>	<u>20,382</u>	<u>274,965</u>
OTHER LIABILITIES	<u>980,061</u>	<u>649,991</u>	<u>5,217,923</u>	<u>330,070</u>	<u>(4,237,862)</u>
DEFERRED INFLOWS OF RESOURCES					
Contributions In Aid of Construction	41,512,055	41,502,709	41,726,625	9,347	(214,569)
Pension	41,907,937	41,907,937	41,907,937	-	-
OPEB	26,844,787	26,844,787	26,844,787	-	-
Total Deferred Inflows	<u>110,264,779</u>	<u>110,255,433</u>	<u>110,479,349</u>	<u>9,347</u>	<u>(214,569)</u>
NET POSITION - ACCUMULATED REINVESTED EARNINGS	<u>461,223,168</u>	<u>461,376,713</u>	<u>443,723,999</u>	<u>(153,544)</u>	<u>17,499,170</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 704,608,621</u>	<u>\$ 696,981,970</u>	<u>\$ 704,203,353</u>	<u>\$ 7,626,652</u>	<u>\$ 405,268</u>

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

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AUGUST 2021
Page 1**

	August 2021		August 2020	Eight Months 2021		Eight Months 2020
	Actual	Budget	Actual	Actual	Budget	Actual
OPERATING REVENUES						
Gas sales revenue	\$ 11,324,133	\$ 7,288,097	\$ 7,616,692	\$ 134,197,825	\$ 123,723,902	\$ 107,070,460
(Over)/under gas recovery	(331,613)	-	(272,711)	4,237,562	-	(665,657)
Infrastructure charge	1,125,075	1,099,982	1,083,790	8,903,415	8,787,949	8,809,898
Other operating revenues	359,781	387,326	304,593	3,462,127	3,296,741	2,707,116
Total operating revenues	12,477,375	8,775,405	8,732,364	150,800,929	135,808,592	117,921,817
Less: Bad debt expense	(17,028)	(32,147)	(37,922)	(109,275)	(497,509)	(384,107)
Total operating revenues, net	12,460,347	8,743,258	8,694,442	150,691,653	135,311,083	117,537,710
Less: Natural gas purchased for resale	5,958,355	3,407,743	3,000,999	80,915,008	70,527,527	53,862,535
CPEP Rebates	-	-	(109,202)	(358,175)	(350,000)	(1,869,593)
Operating revenue, net of gas cost	6,501,992	5,335,515	5,802,646	70,134,821	65,133,556	65,544,768
REVENUE DEDUCTIONS						
Operating expense	3,399,623	3,221,463	2,922,590	26,826,737	26,012,782	25,459,465
Maintenance expense	1,385,602	1,824,105	1,396,828	10,547,371	12,112,776	10,981,577
Other Non-operating expense (income)	82,260	-	-	18,096	-	(60,630)
Depreciation	1,519,447	1,609,211	1,456,381	12,097,251	12,441,207	11,543,202
Statutory payments & fuel taxes	183,463	142,405	118,473	2,464,495	2,417,495	2,099,685
Bond issuance costs - 2021 GIR Bond	-	-	-	-	288,782	-
Bond issuance costs - 2021 LNG Bond	-	-	-	-	707,071	-
Interest expense - 2018 GIR Bond	82,414	82,414	86,520	659,308	659,309	692,163
Interest expense - 2021 GIR Bond	-	71,976	-	-	144,172	-
Interest expense - 2021 LNG Bond	-	176,229	-	-	352,997	-
Interest expense	4,127	4,338	5,034	31,897	34,088	40,752
Total revenue deductions	6,656,936	7,132,141	5,985,827	52,645,155	55,170,679	50,756,215
Net revenues	(154,944)	(1,796,626)	(183,182)	17,489,666	9,962,877	14,788,554
OTHER INCOME & EXPENSE - Interest, Invest Earnings & Exp	1,400	22,893	2,628	9,504	388,629	495,737
FUNDS PROVIDED						
Net income (loss)	(153,544)	(1,773,733)	(180,554)	17,499,170	10,351,506	15,284,290
Depreciation and amortization charges	1,945,858	2,328,393	1,915,957	15,784,278	17,407,671	15,212,464
Net Pension Obligation	-	-	-	-	-	-
Deferred inflows - pension	-	-	-	-	-	-
Deferred inflows - OPEB	-	-	-	-	-	-
OPEB	-	-	-	-	-	-
Contribution in aid of construction - mains	89,029	-	400	399,086	-	381,102
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	(39,053)	-	56,539	(655,704)	-	627,651
GIR bond proceeds - 2021	-	-	-	-	28,878,240	-
LNG bond proceeds - 2021	-	-	-	-	70,707,071	-
Total funds provided	1,842,289	554,660	1,792,342	33,026,829	127,344,488	31,505,508
FUNDS EXPENDED						
Plant additions and replacements	2,653,044	5,921,536	3,585,089	19,177,992	43,842,282	18,772,459
Plant additions and replacements - Cast Iron	1,554,069	2,048,067	2,363,838	9,693,696	12,729,536	11,923,728
OPEB - Begin Pre-funding	-	-	-	-	-	-
Deferred outflows - pension	-	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-	-
Natural gas inventory increase (decrease)	2,765,054	1,218,453	1,197,011	414,984	117,874	(2,157,373)
Loan Retirement long-term CNG	-	-	20,557	-	-	163,262
Bond retirement - GIR Bond 2018	-	-	-	-	-	-
Bond interest - 2018 Expense accrual (non cash)	(82,414)	(82,414)	(86,520)	(659,308)	(659,312)	(692,163)
Bond interest - 2018 Payment	-	-	-	549,339	549,339	576,714
Bond Retirement - GIR Bond 2021	-	88,182	-	-	176,145	-
Bond Interest Accrual - GIR Bond 2021	-	(71,976)	-	-	(144,171)	-
Bond Interest Payment - GIR Bond 2021	-	71,976	-	-	144,171	-
Bond Retirement - LNG Bond 2021	-	215,910	-	-	431,283	-
Bond Interest Accrual - LNG Bond 2021	-	(176,229)	-	-	(352,997)	-
Bond Interest Payment - LNG Bond 2021	-	176,229	-	-	352,997	-
Transfer to/from 2018 Bond Sinking Fund	-	-	-	-	-	-
Total funds expended	6,889,754	9,409,735	7,079,973	29,176,703	57,187,147	28,586,626
Subtotal - Funds Provided less Funds Expended	(5,047,464)	(8,855,074)	(5,287,631)	3,850,126	70,157,341	2,918,882

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

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AUGUST 2021
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	August 2021		August 2020	Eight Months 2021		Eight Months 2020
	Actual	Budget	Actual	Actual	Budget	Actual
BOND ACTIVITIES						
Remove Net Bond Proceeds		-			(98,589,458)	
Transfer from bond closing fund	-		-	-		-
Bond Project Fund 2018 (Spending Funded by Bond Proceeds)	-	4,245,768	-	-	27,352,778	()
Net Change in Bond Project Fund	-	4,245,768	-	-	(71,236,680)	()
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond Closing Fund						
Bond Sinking Fund	(187,465)		(187,445)	(949,714)		(923,586)
Accounts Receivable - Utility Service	704,339		1,405,324	5,675,100		8,081,008
Accounts Receivable - Other	475,306	-	(334,970)	4,491,465		422,628
Allowance for Uncollectible Accounts	16,947		37,933	108,875		377,154
I/Co Receivable from Water Department	-		-	-		1,325,135
Accrued Unbilled Revenue	(1,456,642)		(1,172,779)	6,427,857		8,878,498
Materials and Supplies	234,743		(204,136)	(71,700)		(234,980)
Prepayments	250,839		175,033	(337,957)		(366,032)
Other Noncurrent Assets	281,323		(654,462)	1,415,114		6,035,534
LIABILITY ACCOUNTS						
Unearned Gas Purchase Discount-Current	-		-	-		-
Unearned Gas Purchase Discount-Noncurrent	-		-	-		-
Accounts Payable	190,099		2,115,210	(14,380,909)		(16,523,672)
I/Co Payable to Water Department	5,892,764		(2,394,070)	7,038,436		8,013,908
Customer Deposits	2,376		(70,722)	(80,302)		(103,140)
Customer Credit Balances	708,993		1,432,010	(7,765,278)		2,924,346
Self Insured Risk Liability	20,382		61,095	274,965		69,490
Statutory Payments to Municipalities	179,407		115,270	(461,831)		(726,270)
Accrued Vacation Payable	-		-	-		-
Other Liabilities	330,070		273,567	(4,237,862)		666,513
All other, net	403,398	-	806,033	3,279,184		2,956,329
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH	8,046,879	-	1,402,892	425,444	-	20,872,863
Net Increase (Decrease) in Cash	<u>2,999,414</u>	<u>(4,609,306)</u>	<u>(3,884,739)</u>	<u>4,275,570</u>	<u>(1,079,339)</u>	<u>23,791,745</u>
Cash - Beginning of Period	152,512,993		168,077,770	151,236,837		140,401,286
Cash - End of Period	<u>155,512,407</u>		<u>164,193,031</u>	<u>155,512,407</u>		<u>164,193,031</u>
Change In Cash - Increase (Decrease)	<u>2,999,414</u>		<u>(3,884,739)</u>	<u>4,275,570</u>		<u>23,791,745</u>