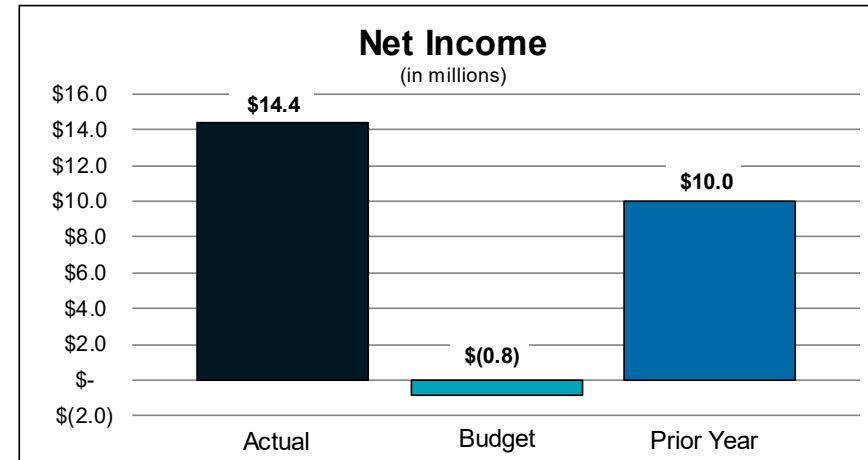
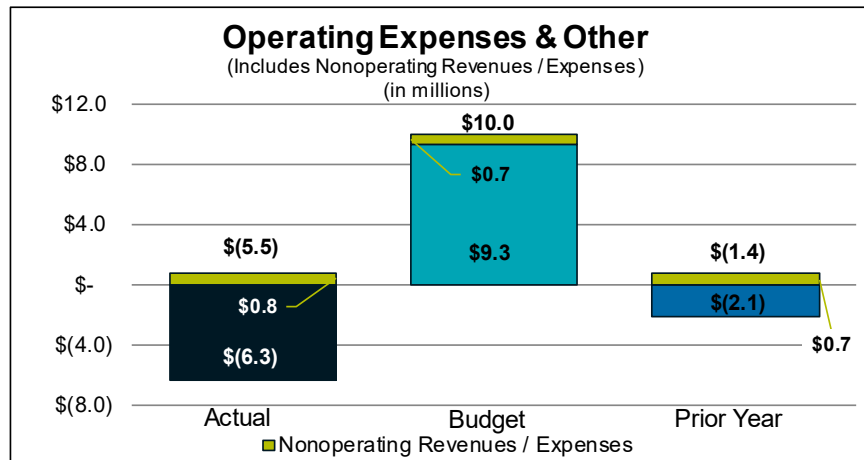
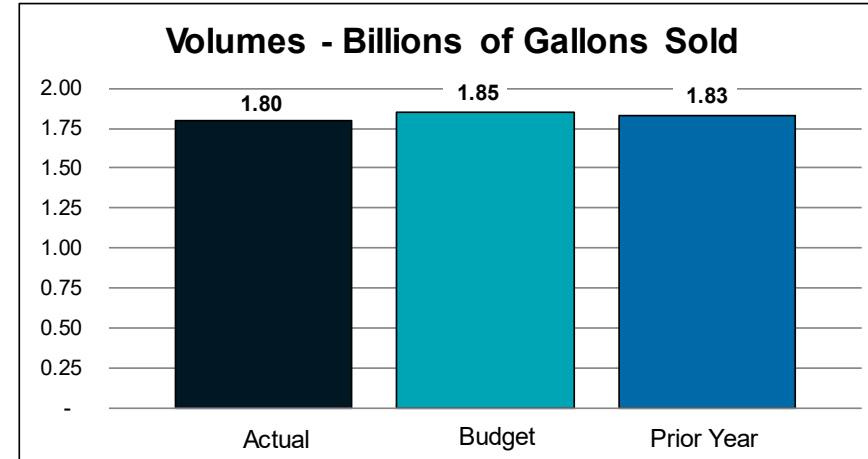
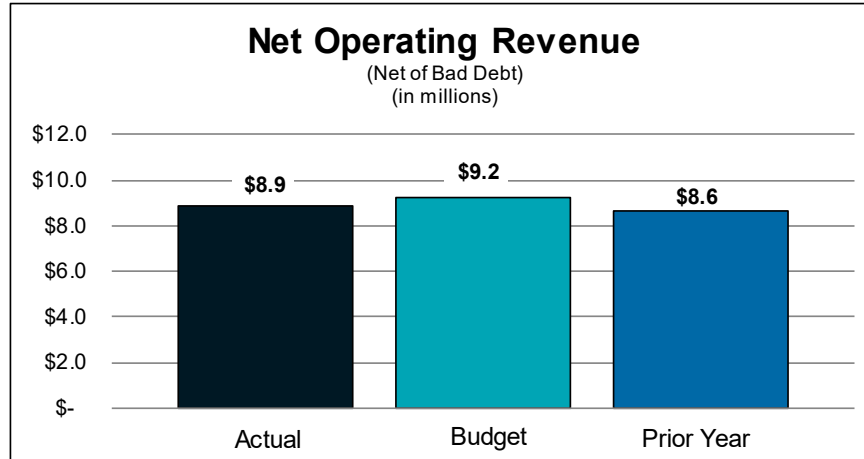


# REPORT ON INCOME & FINANCE

DECEMBER 2021

# WATER OPERATIONS

## CURRENT MONTH – DECEMBER 2021



# WATER OPERATIONS – EXECUTIVE SUMMARY

## DECEMBER 2021

### Revenue:

	Millions
• December Water sales revenues of \$8.9 million were unfavorable to budget by \$0.3 million, or 4.0%, as follows:	
• Decreased metered sales of water due to volumes that were down 2.9% vs. budget	\$ (0.3)
• December Water sales revenues of \$8.9 million were favorable to prior year by \$0.3 million, or 2.7%, as follows:	
• The impact of the May 2, 2021 rate increase (4.35% increase to the Commodity "operating" component of rates) partially offset by decreased metered sales of water due to volumes that were down 1.8% vs. prior year	\$ 0.3

### Volumes:

- Water volumes were unfavorable to budget by 2.9% and unfavorable to prior year by 1.8%

### Operating Expenses & Other:

• December operating and other expenses of (\$5.5) million were favorable to budget by \$15.5 million, or 155.8%, as follows:		
• Decreased Administrative & General expense primarily due to the "true-up" associated with expenses over "cleared/applied" vs. budget; various expenses (i.e. pension, health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December; Significant contributors to the expense decrease include:		
- Decreased pension expense primarily due to positive performance of the pension trust investments	\$ 10.8	
- Decreased OPEB expense primarily due to positive performance of the OPEB trust investments	\$ 8.8	
- Decreased Administrative & General expense charged to capital projects	\$ (0.2)	
- Increased Sale/Use Tax expense due to the accrual of a reserve related to the audit in progress at year-end	\$ (0.3)	
- Increased Public Liability expense due primarily to water main breaks (566 main breaks in 2021)	\$ (0.4)	
- Increased Workers' Compensation expense due higher reserve for outstanding claims	\$ (0.4)	
- All other, net	\$ (1.2)	\$ 17.1
• Decreased Depreciation expense (Capital spending was \$27.0 million below budget in 2021)		\$ 0.3
• Decreased Interest expense due to a delay in the issuance of water revenue bonds to align with the timing of projects		\$ 0.2
• Increased Purification Maintenance expense primarily due to road repairs at Platte South associated with flood damage in 2019 (much of this will ultimately be recovered via our third-party insurance coverage)		\$ (0.6)
• Increased Distribution Maintenance expense primarily due to the timing of paving cuts		\$ (0.6)
• Increased WIR Water service reconnects/service replacements due to timing of various water main projects		\$ (0.8)
• All other, net		\$ (0.1)

# WATER OPERATIONS – EXECUTIVE SUMMARY

DECEMBER 2021

## Operating Expenses & Other (continued):

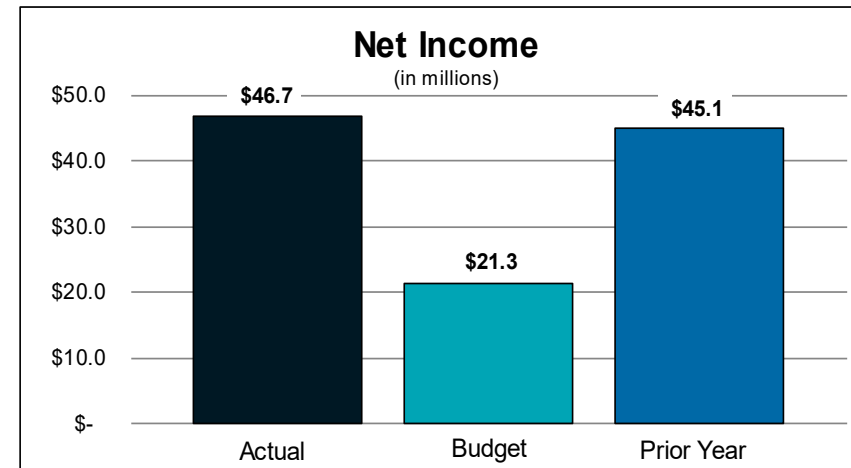
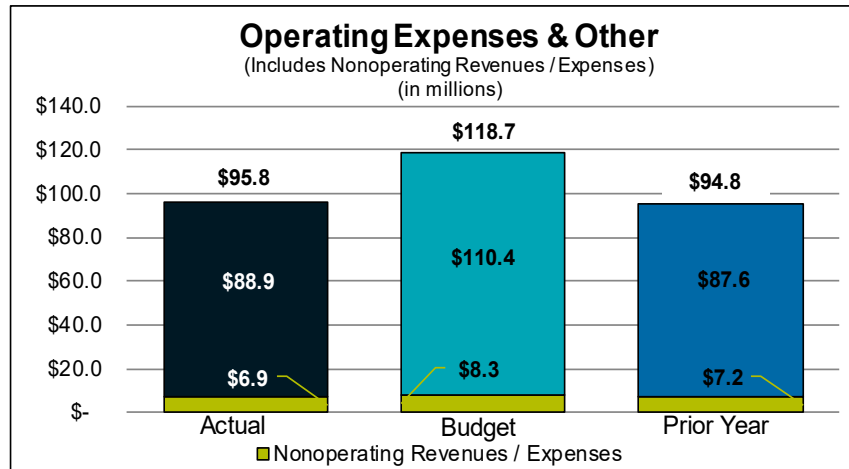
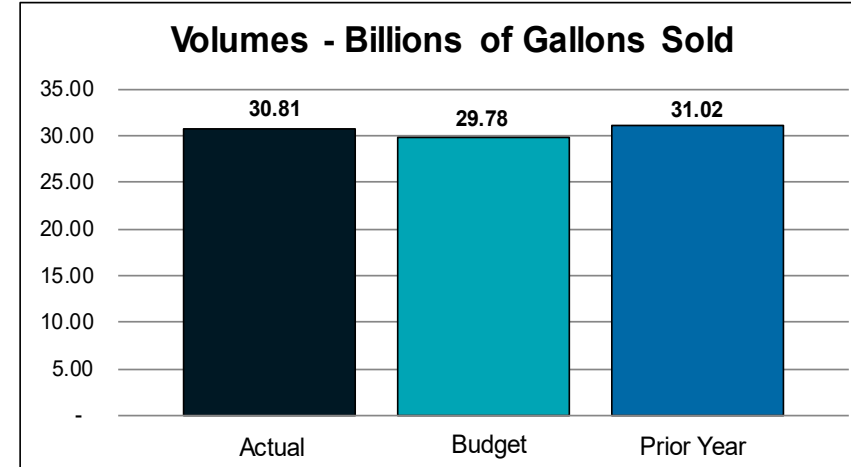
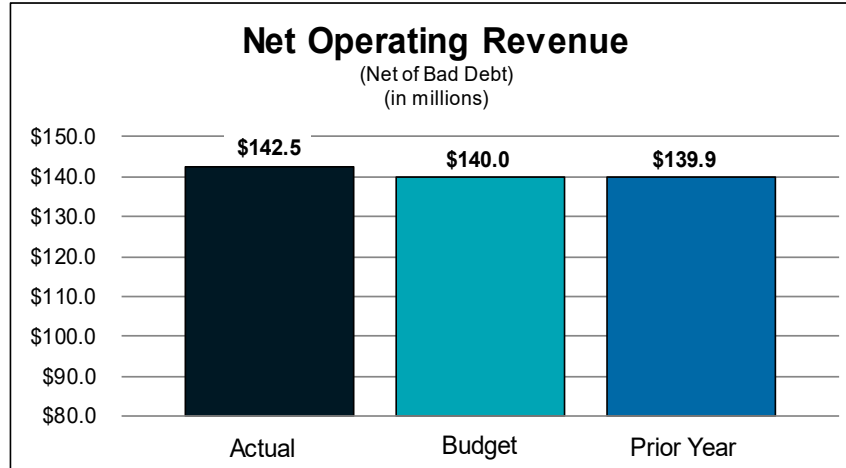
- December operating and other expenses of (\$5.5) million were favorable to prior year by \$4.1 million, or 294.6%, as follows:
  - Decreased Administrative & General expense primarily due to the "true-up" in December 2021 associated with expenses over "cleared/applied" partially offset by the "true-up" in December 2020 associated with expenses over "cleared/applied"; various expenses (i.e. pension, health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December \$ 5.1
  - Decreased Distribution Maintenance expense primarily due to a lower number of water main breaks (51 in December 2021 vs. 68 in December 2020) \$ 0.6
  - Increased Purification Maintenance expense primarily due to flood repairs at Platte South recognized in December 2021 partially offset by flood repairs at Platte South and Florence recognized in December 2020 \$ (0.3)
  - Increased WIR Water service reconnects/service replacements due to timing of various water main projects \$ (0.6)
  - Insurance proceeds recognized in December 2020 for reimbursement of repairs at Platte South related to the 2019 flood (reduced operating expenses in prior year) \$ (0.7)

## Net Income:

- December's net income of \$14.4 million was favorable to budget by \$15.2 million and favorable to prior year by \$4.4 million.

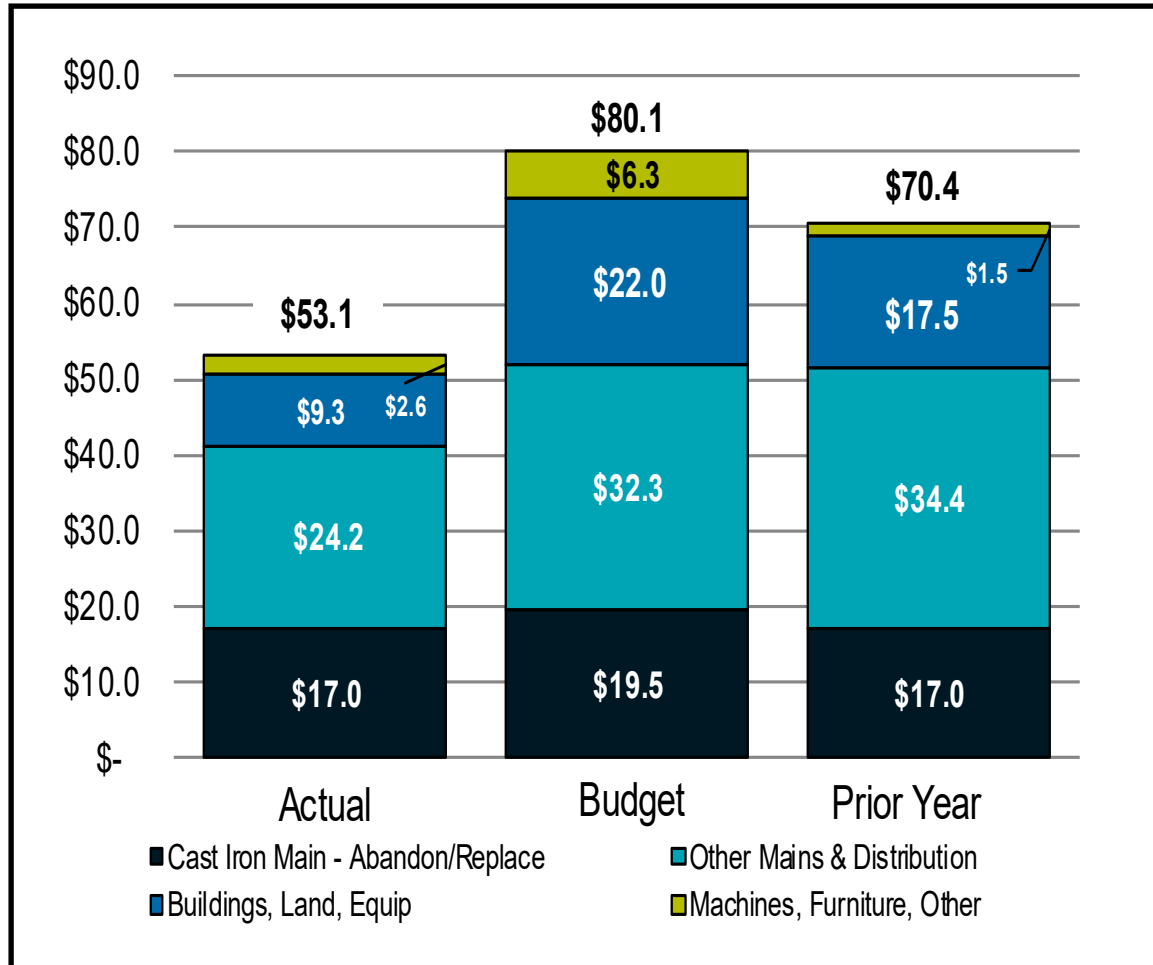
# WATER OPERATIONS

## YEAR-TO-DATE – DECEMBER 2021



# WATER CAPITAL EXPENDITURES

## YEAR-TO-DATE DECEMBER 2021



- Year-to-date capital expenditures of \$53.1 million were \$27.0 million less than budget, as follows:

	Millions Over (Under) Budget
Florence - Site piping design & construction (timing)	\$ (5.5)
Florence - Primary Basin - Cathodic Protection Replacement (timing)	\$ (0.2)
Florence - Low Service Pump House - (ASMEI improvements - timing)	\$ (0.2)
Florence - Basin-1, 2, & 3 - Rehabilitation (timing)	\$ 0.6
Florence - Primary Basin - Insulation Replacement (timing)	\$ 0.4
Platte South - Land Purchase adjacent to plant (not budgeted)	\$ 1.6
Platte South - Capital Improvement Plan Phase 1 (timing)	\$ (1.0)
Platte South - All other	\$ (0.6)
Buildings, Land & Equipment - West Dodge Pump Station design and construction (timing)	\$ (6.1)
Buildings, Land & Equipment - Land Acquisition for future Northwest Reservoir (deferred to 2022)	\$ (1.4)
Buildings, Land & Equipment-All Other	\$ (0.3)
Mains-Cast Iron (14.2 miles replaced vs. 16 miles budgeted)	\$ (2.5)
Mains - All other	\$ (8.1)
Construction Machines (timing)	\$ (1.5)
Equipment - Emergency Communication System	\$ (0.4)
Equipment - Pressure Transient Loggers (timing)	\$ (0.2)
Equipment - Cameras at Platte South and Platte West	\$ (0.1)
All other, net	\$ (1.5)
<b>Total</b>	<b>\$ (27.0)</b>

# CASH POSITION – WATER DEPARTMENT

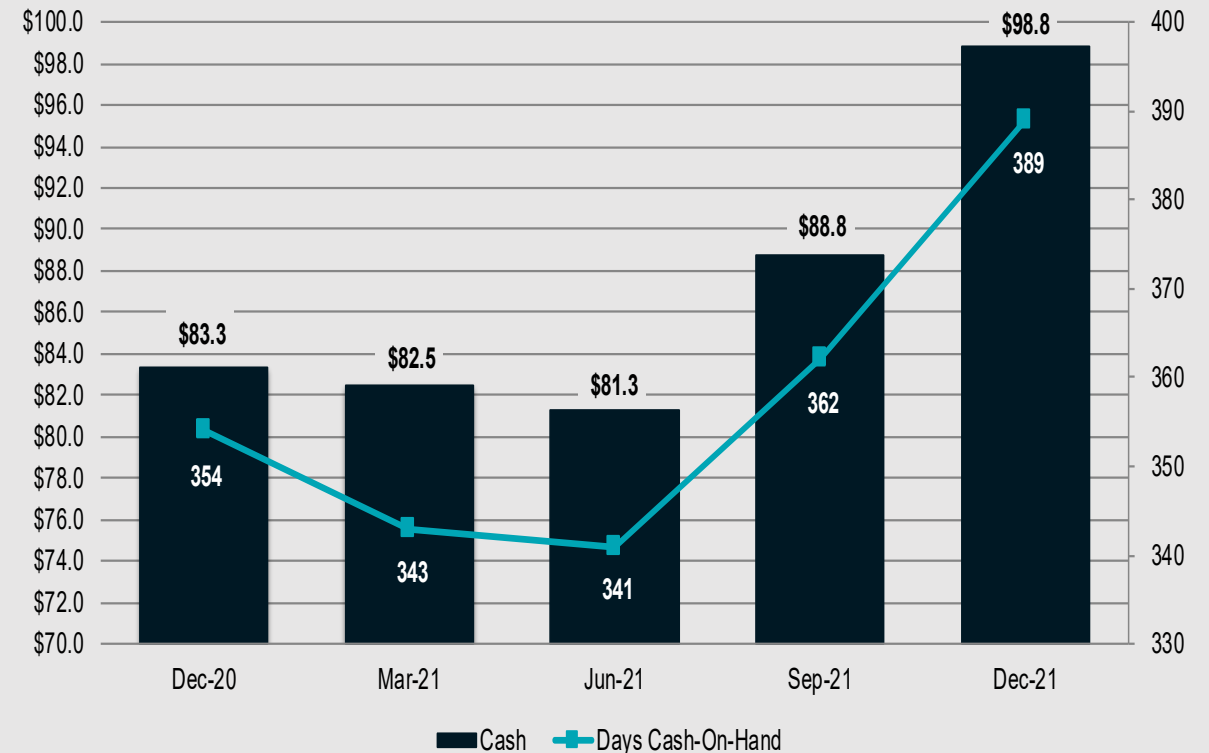
DECEMBER 31, 2021

- Cash and restricted funds totaled \$106.5 million; unrestricted cash totaled \$98.8 million, as depicted below:

(\$ in millions)	12/31/2020	12/31/2021	Change
Cash Per Balance Sheet	\$ 97.3	\$ 106.5	\$ 9.2
Less Restricted Cash:			
2018 Bond Project Fund (proceeds remaining)	\$ 8.9	\$ 2.6	\$ (6.3)
Bond Sinking Fund - 2012, 2015 & 2018 bonds (To pay interest & principal payments)	\$ 1.9	\$ 1.9	\$ 0.0
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	\$ 7.7	\$ (6.3)
<b>Unrestricted Cash</b>	<b>\$ 83.3</b>	<b>\$ 98.8</b>	<b>\$ 15.5</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 7.8	\$ 8.2	\$ 0.4
Sewer Fees Collected but not Remitted	\$ 15.7	\$ 16.6	\$ 0.9
Customer Advances for Construction*	\$ 29.0	\$ 27.0	\$ (2.0)
WIR Funds Collected but not Expended	\$ 34.5	\$ 36.9	\$ 2.4
Cash Reserves	\$ (3.7)	\$ 10.1	\$ 13.8
Days Cash on Hand (Unrestricted Cash)	354	389	35
Cash Required to meet 180 Day Goal	\$ 42.4	\$ 45.7	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 40.9	\$ 53.1	

## Water - Unrestricted Cash

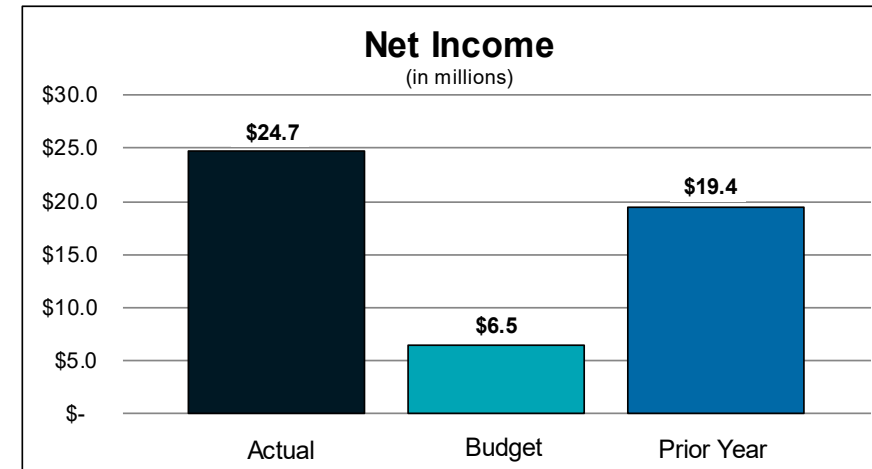
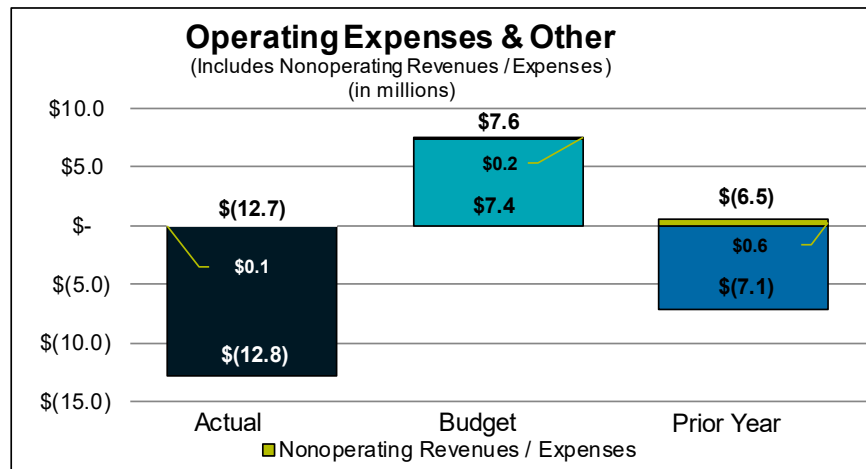
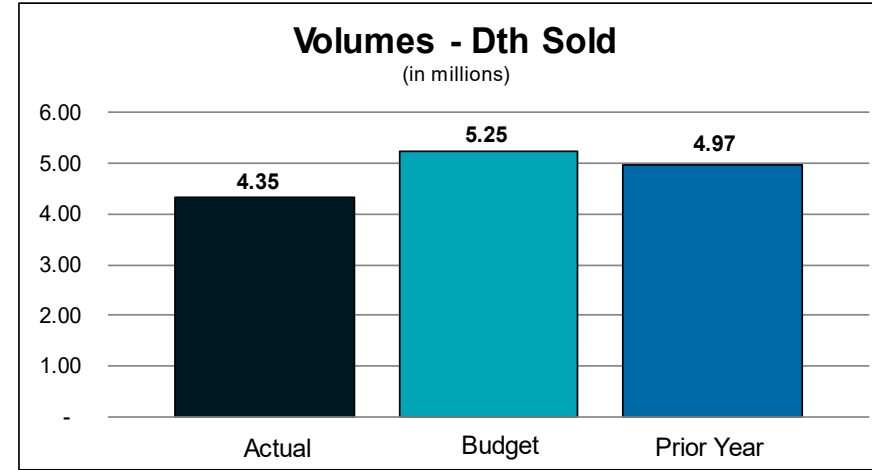
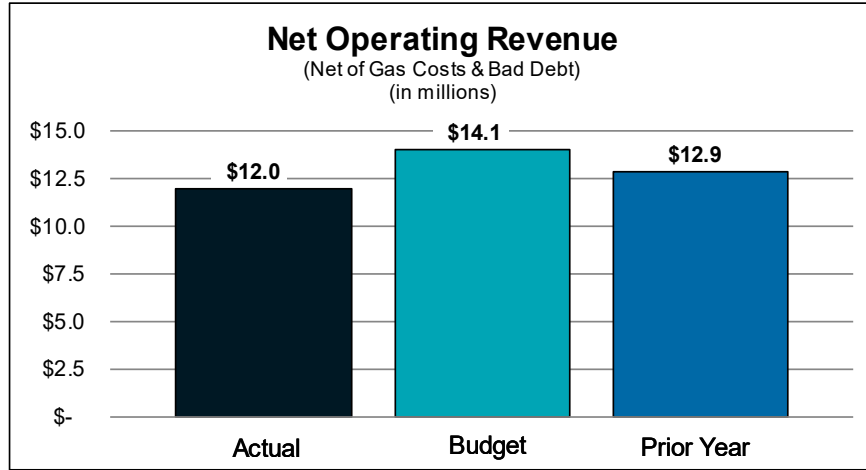
(\$ in millions)



\* Developers/customers advance funds based on the estimated cost to install the mains. MUD expends "Cash Reserves" to construct the projects; at project completion, MUD "reimburses itself" by transferring funds from "Customer Advances for Construction" to "Cash Reserves". On December 31, 2021, \$8.0 million has been expended from Cash Reserves for work-in-progress.

# GAS OPERATIONS

## CURRENT MONTH – DECEMBER 2021





# GAS OPERATIONS – EXECUTIVE SUMMARY

## DECEMBER 2021

### Revenue:

	<u>Millions</u>
• December Gas net revenues of \$12.0 million were unfavorable to budget by \$2.1 million, or 14.9%, as follows:	
• Decreased net gas sales revenue due to volumes that were down 17.1% vs. budget driven by a lower number of heating degree days (down 23.6% vs. budget)	\$ (2.0)
• All other non-volume related	\$ (0.1)
• December Gas net revenues of \$12.0 million were unfavorable to prior year by \$0.9 million, or 7.1%, as follows:	
• Decreased net gas sales revenue due to volumes that were down 12.5% vs. prior year driven by a lower number of heating degree days (down 19.5% vs. prior year)	\$ (1.1)
• All other non-volume related	\$ 0.2

### Volumes:

- Gas volumes were unfavorable to budget by 17.1% and unfavorable to prior year by 12.5%

### Operating Expenses & Other:

• December operating and other expenses of (\$12.7) million were favorable to budget by \$20.3 million, or 267.7%, as follows:		
• Decreased Administrative & General expense primarily due to the "true-up associated with expenses over "cleared/applied" vs. budget; various expenses (i.e. pension, health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December; Significant contributors to the expense decrease include:		
- Decreased pension expense primarily due to positive performance of the pension trust investments	\$ 12.3	
- Decreased OPEB expense primarily due to positive performance of the OPEB trust investments	\$ 10.0	
- Decreased Administrative & General expense charged to capital projects	\$ 0.4	
- Increased Sale/Use Tax expense due to the accrual of a reserve related to the audit in progress at year-end	\$ (0.3)	
- Increased Public Liability expense due primarily to reserve for outstanding claims	\$ (0.4)	
- Increased Workers' Compensation expense due higher reserve for outstanding claims	\$ (0.5)	
- All other, net	<u>\$ (1.2)</u>	\$ 20.3
• Decreased Depreciation expense (Capital spending is \$30.7 million below budget in 2021)		\$ 0.4
• Decreased Interest expense due to delay in issuance of gas revenue bonds to align with timing of projects		\$ 0.2
• Increased Distribution Maintenance expense primarily due to the timing of paving cuts		\$ (0.2)
• All other, net		\$ (0.4)

# GAS OPERATIONS – EXECUTIVE SUMMARY

DECEMBER 2021

## Operating Expenses & Other (continued):

- December operating and other expenses of (\$12.7) million were favorable to prior year by \$6.2 million, or 94.9% as follows:
  - Decreased Administrative & General expense primarily due to the "true-up in December 2021 associated with expenses over "cleared/applied" partially offset by the "true-up" in December 2020 associated with expenses over "cleared/applied"; various expenses (i.e. pension, health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December
  - All other, net

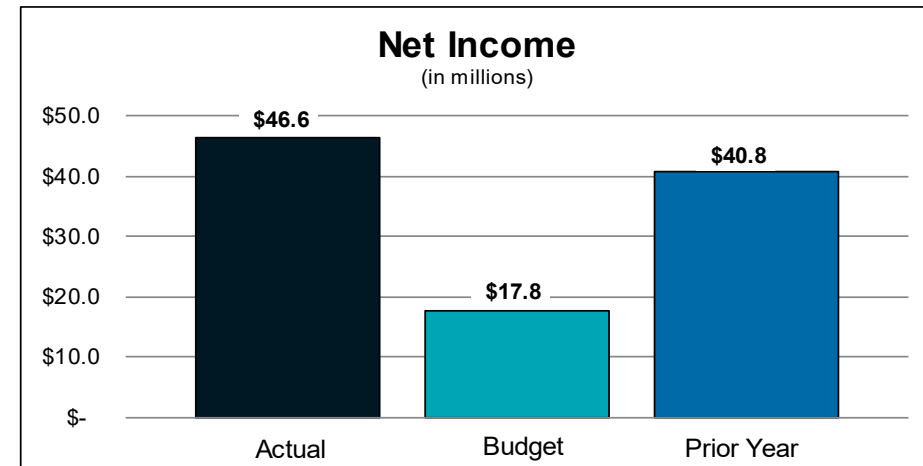
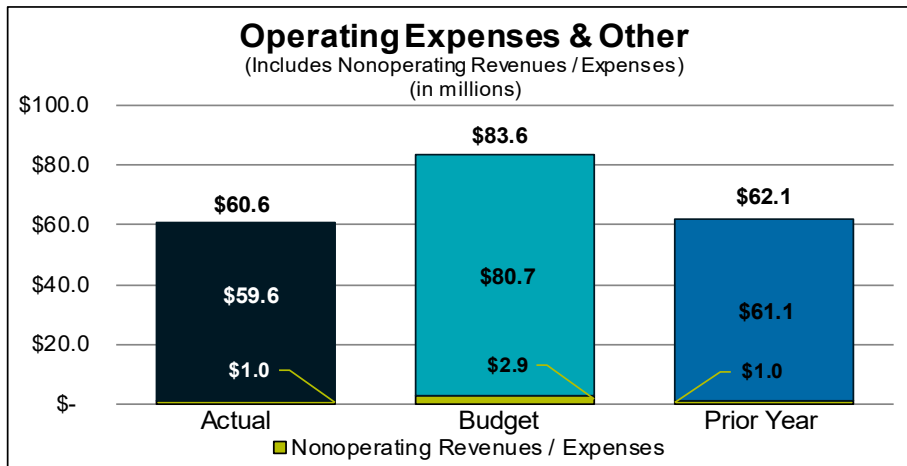
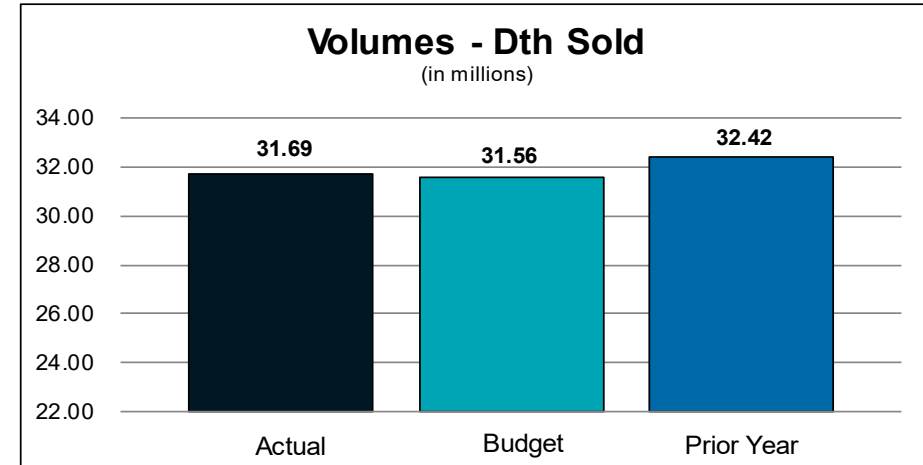
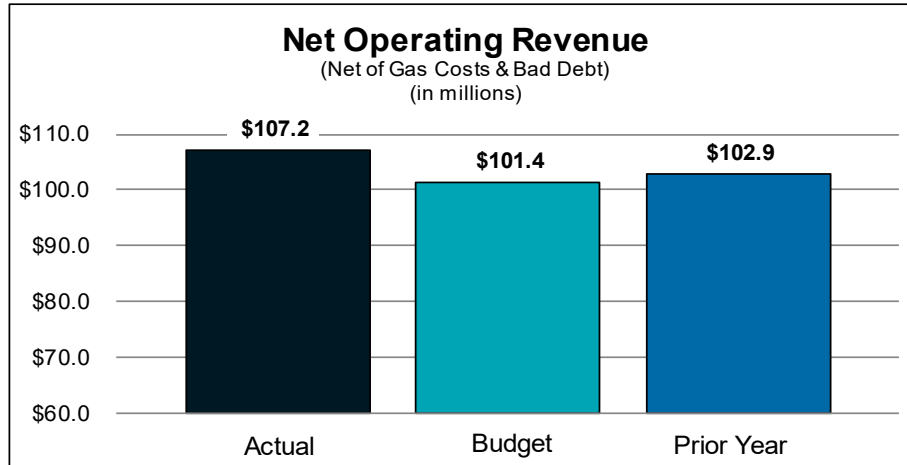
\$	6.4
\$	(0.2)

## Net Income:

- December's net income of \$24.7 million is \$18.2 million favorable to budget and \$5.3 million favorable to prior year

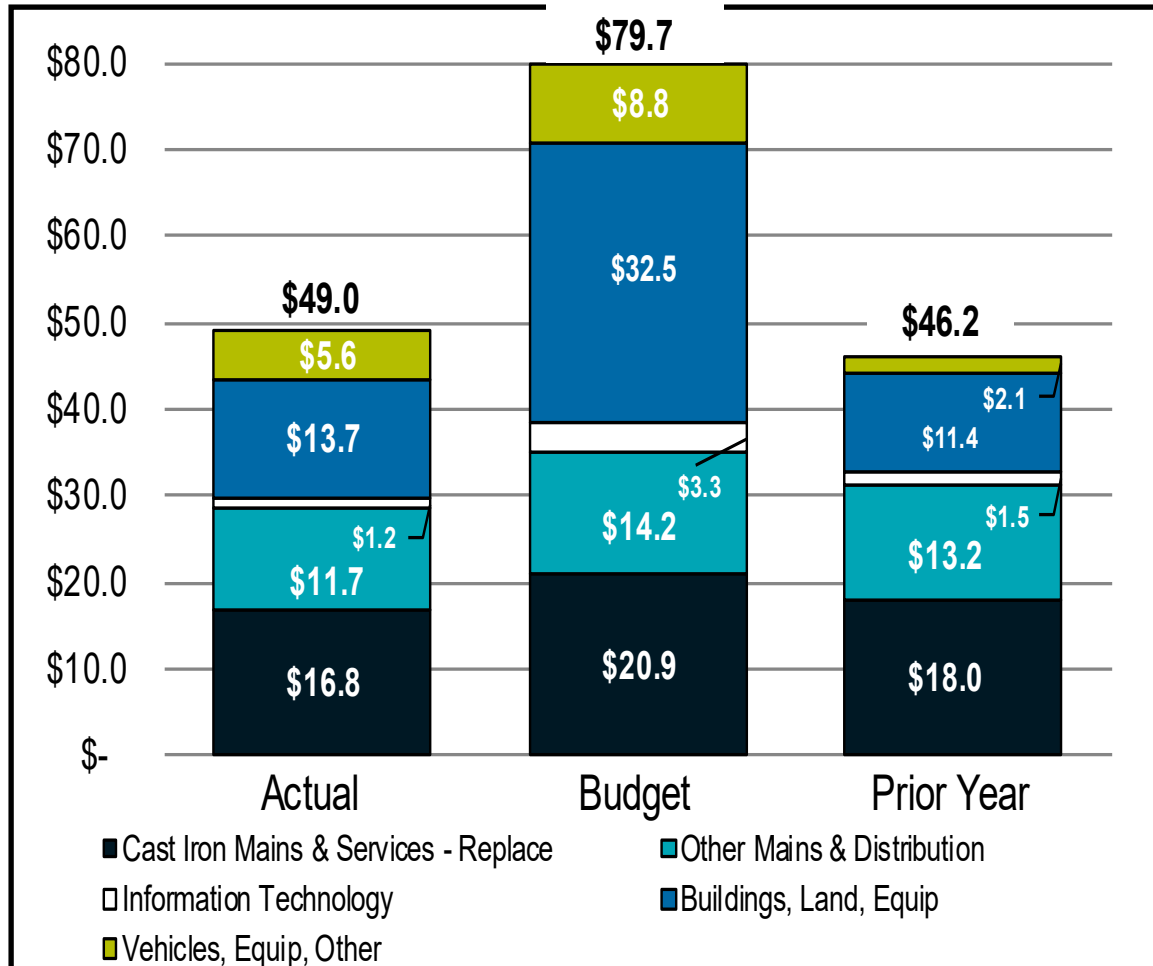
# GAS OPERATIONS

## YEAR-TO-DATE – DECEMBER 2021



# GAS CAPITAL EXPENDITURES

## YEAR-TO-DATE DECEMBER 2021



• Year-to-date capital expenditures of \$49.0 million were \$30.7 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - LNG Vaporization Expansion (timing)	\$ (13.4)
Buildings, Land and Equipment - District Roof Replacements (timing)	\$ (2.1)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (1.7)
Buildings, Land and Equipment - Operations & Construction Center Evaluation and Renovations (timing)	\$ (1.0)
Buildings, Land and Equipment - Headquarters Project	\$ (0.9)
Buildings, Land and Equipment - Emergency Operations, Dispatch and Security Center (timing)	\$ (0.8)
Buildings, Land and Equipment - 120 and Fort - LNG Liquefaction Replacements	\$ 1.1
Buildings, Land and Equipment - Building Lease at 14242 "C" Circle	\$ 0.4
Buildings, Land and Equipment - All Other	\$ (0.4)
Information Technology - SAP Licenses (timing)	\$ (0.4)
Information Technology- Customer Communication Content Mgmt (timing)	\$ (0.4)
Information Technology - Employee Time Accounting (timing)	\$ (0.4)
Information Technology - SAP Invoice Redesign (timing)	\$ (0.2)
Information Technology - All other	\$ (0.7)
Main - Cast Iron Mains and Services (Abandon/Replace)	\$ (4.1)
Mains - Other Mains & Distribution	\$ (2.5)
Motor Vehicles (timing)	\$ (3.7)
All Other-Misc.	\$ 0.5
<b>Total</b>	<b>\$ (30.7)</b>

# CASH POSITION – GAS DEPARTMENT

## DECEMBER 31, 2021

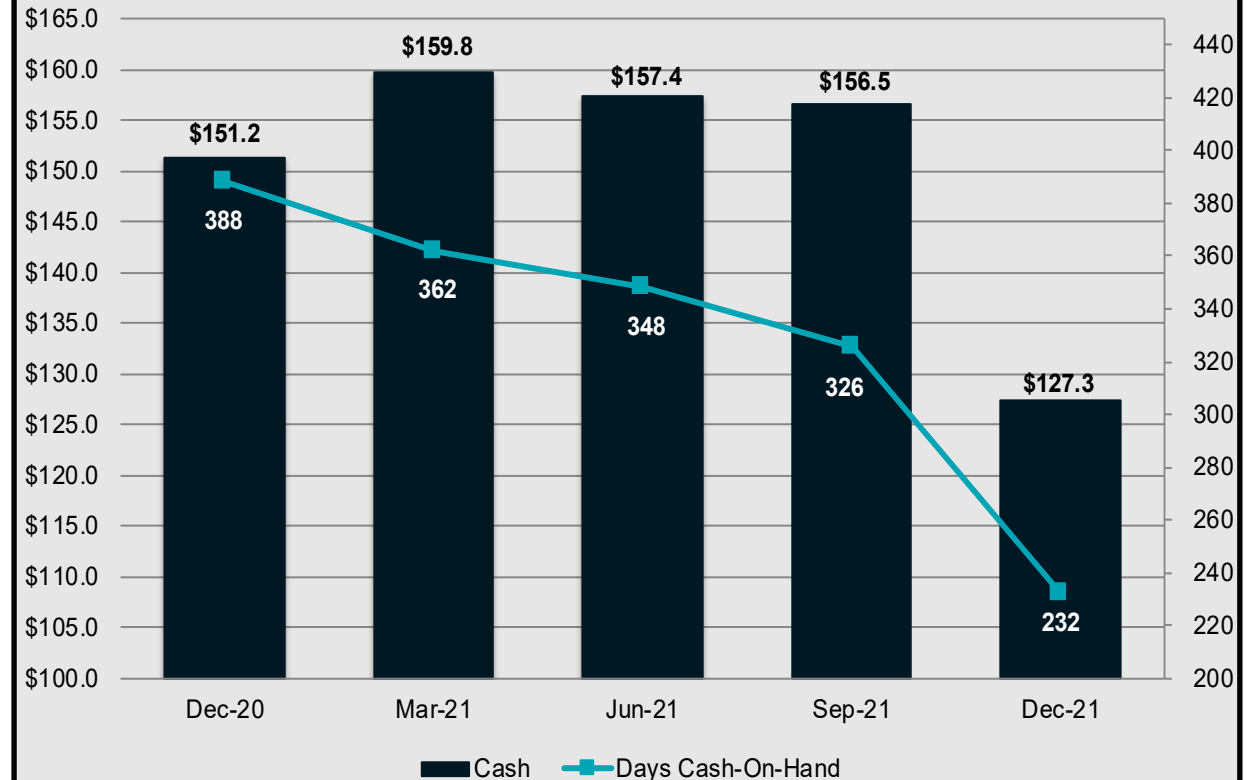
- Cash and restricted funds totaled \$127.5 million; unrestricted cash totaled \$127.3 million, as depicted below:

### Gas Department - Total Cash

(\$ Millions)	12/31/2020	12/31/2021	Change
Cash per Balance Sheet	\$ 151.4	\$ 127.5	\$ (23.9)
Less Restricted Cash:			
Bond Sinking Fund-2018 (To pay interest & principal payments)	\$ 0.2	\$ 0.2	\$ 0.0
Subtotal Restricted Cash	\$ 0.2	\$ 0.2	\$ 0.0
<b>Unrestricted Cash</b>	<b>\$ 151.2</b>	<b>\$ 127.3</b>	<b>\$ (23.9)</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 25.5	\$ 19.0	\$ (6.5)
Customer Advances for Construction	\$ 1.2	\$ 1.4	\$ 0.2
Cash Reserves	\$ 124.5	\$ 106.9	\$ (17.6)
Days Cash on Hand (Unrestricted Cash)	377	232	(145)
Cash Required to meet 180 Day Goal	\$ 72.2	\$ 98.9	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 79.0	\$ 28.4	

### Gas - Unrestricted Cash

(\$ in millions)

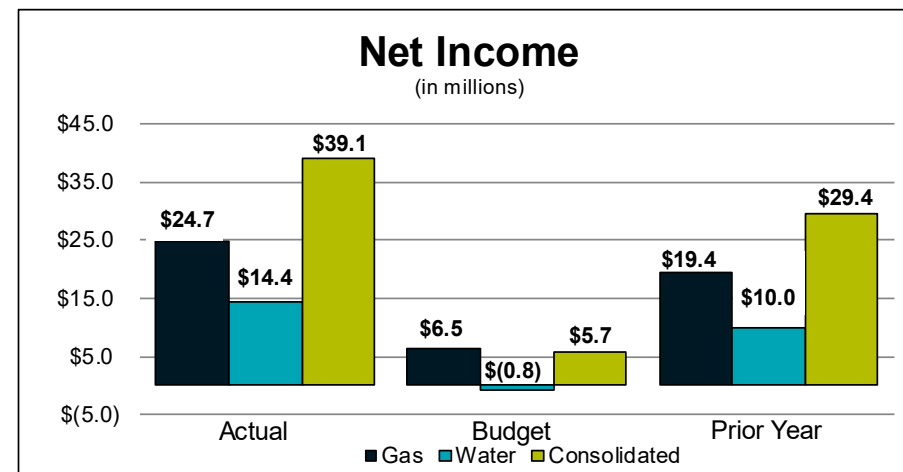
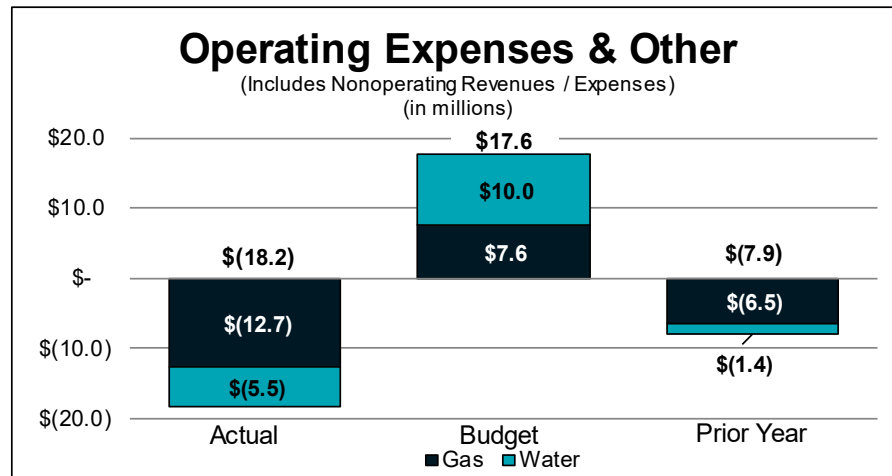
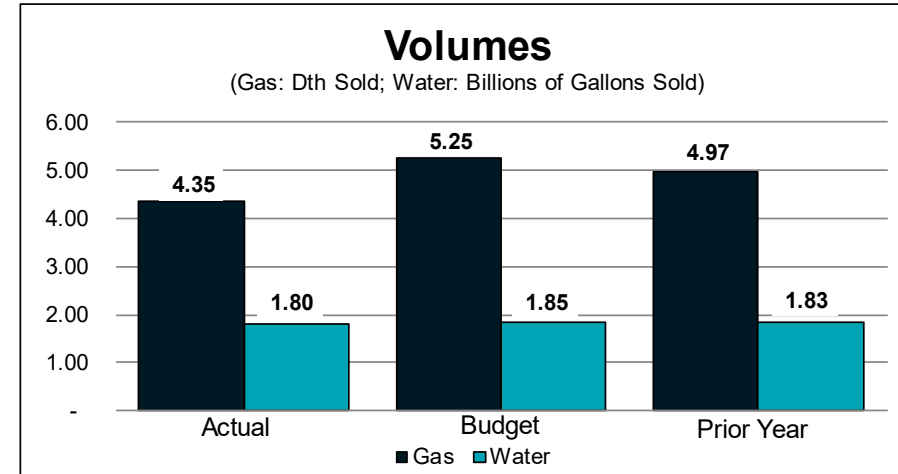
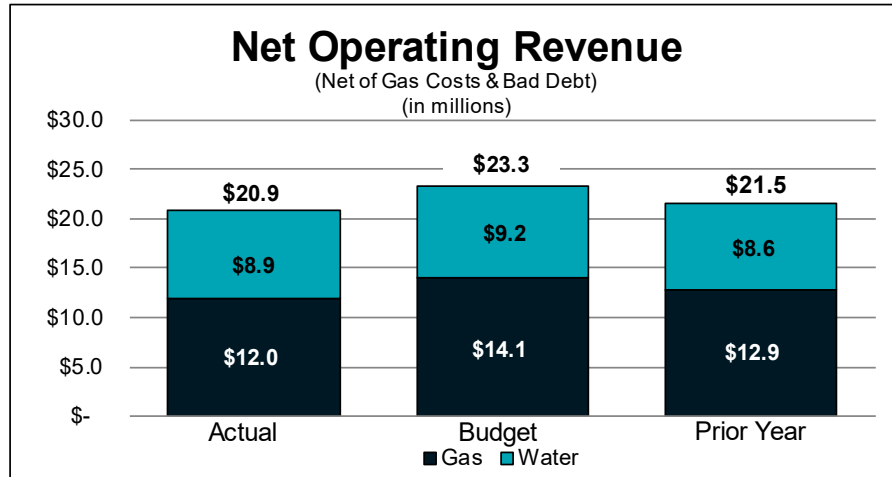


\*Note: Cash Reserves were negatively impacted by \$21.8 million due to the fact that cumulative amounts spent on gas infrastructure projects exceed the cumulative revenue collected.

\*Note: In addition to the decrease in Unrestricted Cash between December 31, 2020 and December 31, 2021, days cash-on-hand is negatively impacted by an increase in average daily expense caused by higher gas costs.

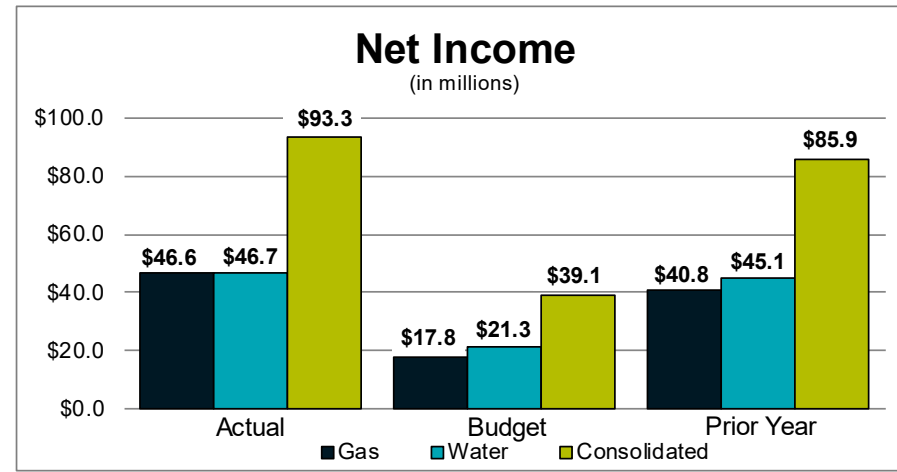
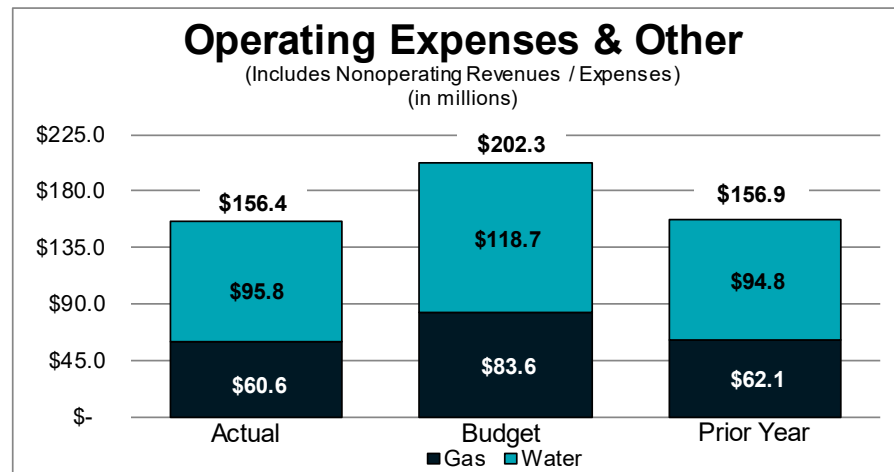
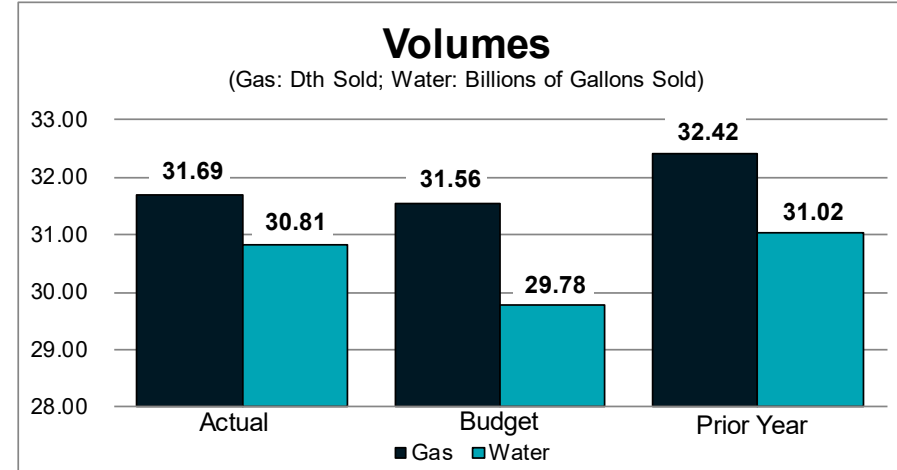
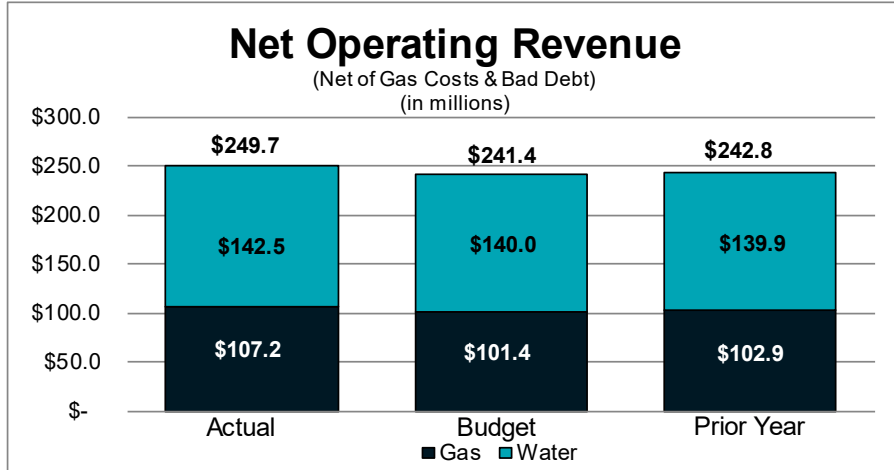
# GAS & WATER COMBINED

## CURRENT MONTH – DECEMBER 2021



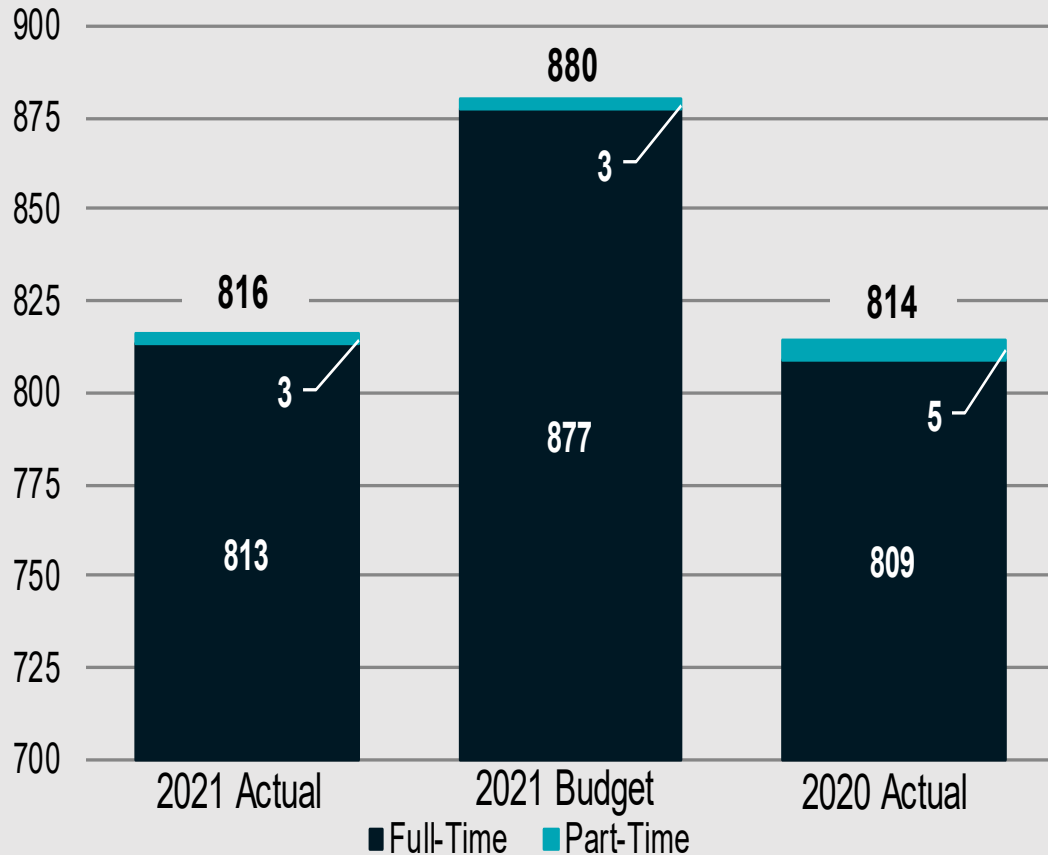
# GAS & WATER COMBINED

## YEAR-TO-DATE – DECEMBER 2021



# PERSONNEL

## AS OF DECEMBER 31, 2021 GAS & WATER COMBINED

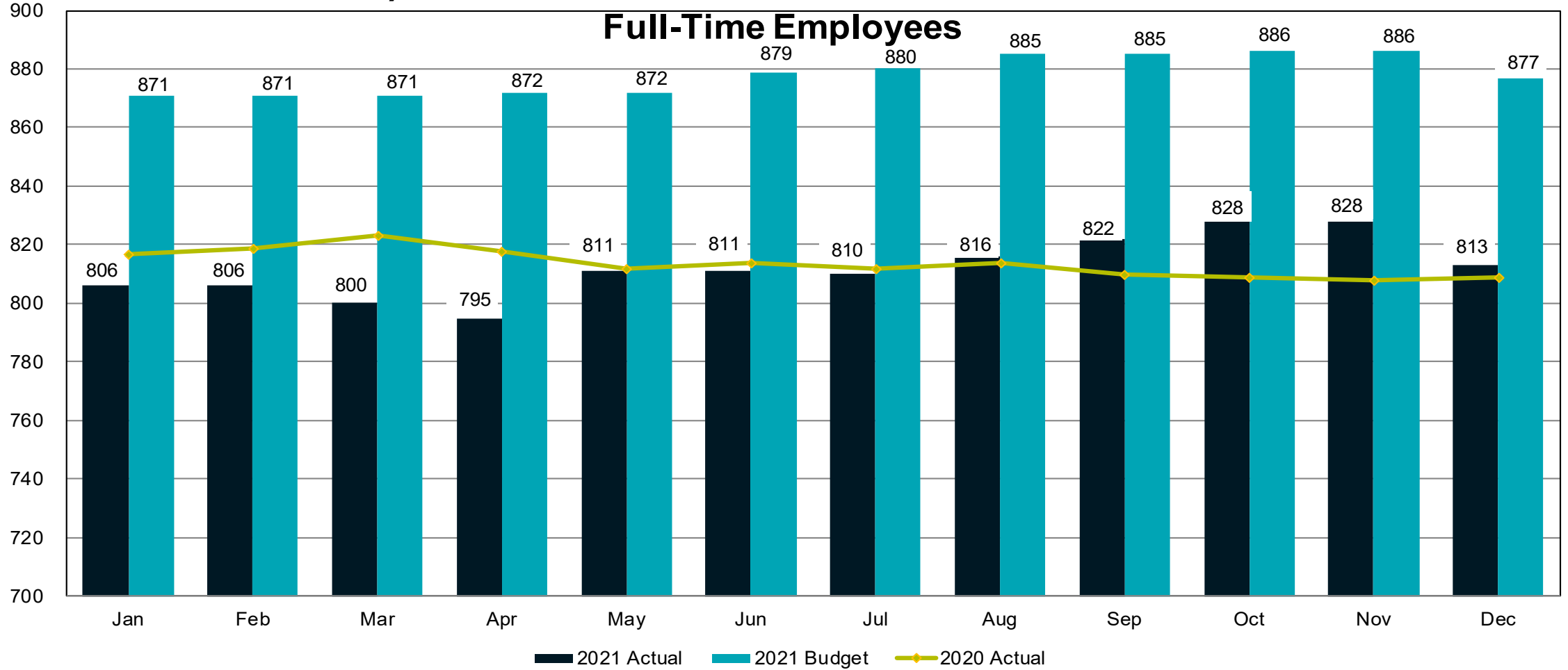


- The active payroll for December was \$6.4 million, compared with \$6.4 million in budget and \$6.0 million in prior year.
- At December 31<sup>st</sup>, there were 813 regular full-time employees, compared with 877 in budget and 809 at December 31, 2020.
- At December 31<sup>st</sup>, there were 3 regular part-time employees, compared with 3 in budget and 5 at December 31, 2020.
- Payroll savings from lower staffing was offset by a 3% attrition factor assumed in budget and an increase in overtime expense.



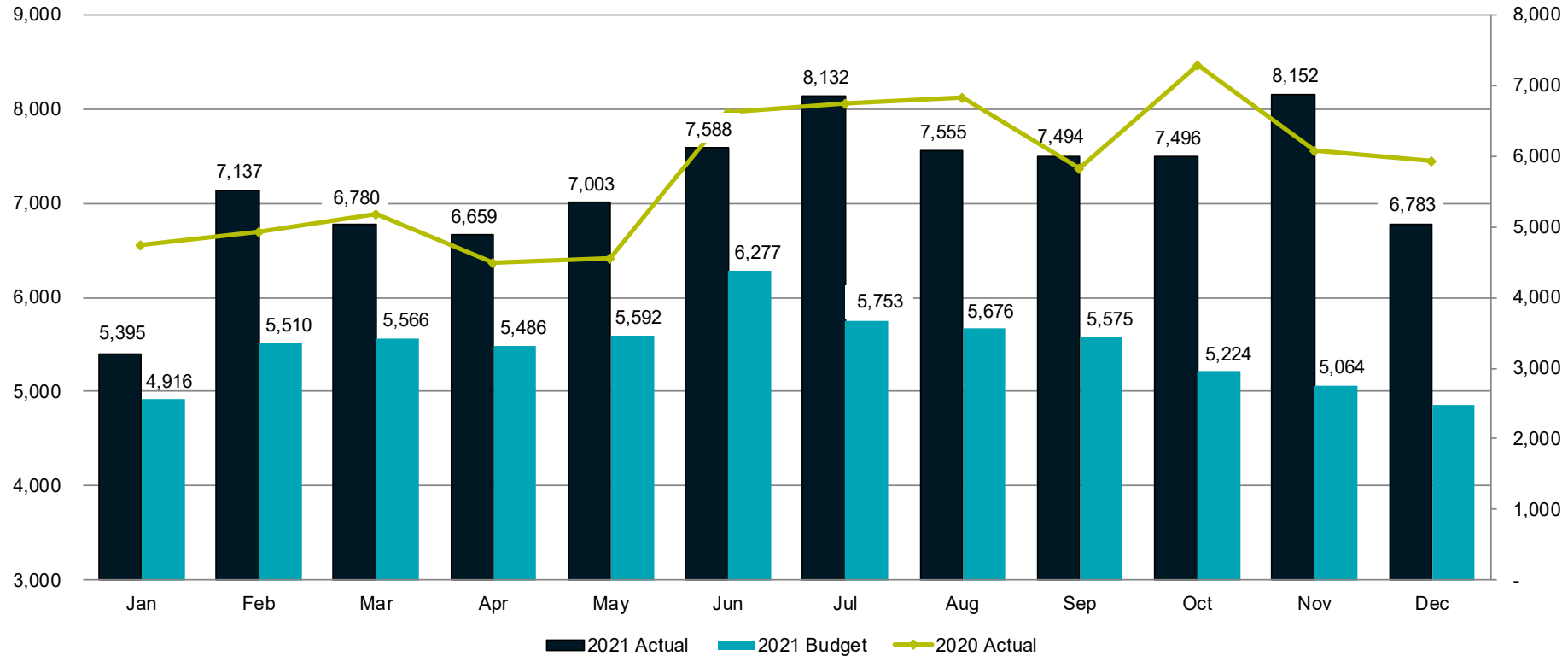
# PERSONNEL TREND

## THROUGH DECEMBER 2021 (GAS & WATER COMBINED)



# OVERTIME HOURS TREND

## THROUGH DECEMBER 2021 (GAS & WATER COMBINED)



	Month of December					Year-To-Date December				
	2021 Actual	2021 Budget	2020 Actual	Favorable/(Unfavorable) vs. Budget vs. 2020		2021 Actual	2021 Budget	2020 Actual	Favorable/(Unfavorable) vs. Budget vs. 2020	
Overtime Hours	6,783.0	4,853.0	5,923.5	(1,930.0)	(859.5)	86,173.3	65,490.0	69,175.1	(20,683.3)	(16,998.2)
Overtime Dollars \$	384,989	279,285	327,875	(105,704)	(57,114)	\$ 4,950,883	\$ 3,755,335	\$ 3,887,363	\$ (1,195,548)	\$ (1,063,520)

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)

## DECEMBER 2021 (GAS & WATER COMBINED)

Overtime hours for the month totaled 6,783.0 as compared with 4,853.0 in budget and 5,923.5 in prior year.

Overtime hours were 1,930.0 greater than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Construction (1)	(877.0)
Water Distribution (2)	(405.5)
Safety, Security, Locating & Dispatch (3)	(379.5)
Field Services (4)	(189.0)
All other, net	(79.0)
	<u>(1,930.0)</u>

- (1) Increased overtime primarily due to lower staffing as a result of open positions and employees on medical leave, and the addition of new, inexperienced employees requiring additional training and reducing the speed of work completion
- (2) Increased overtime due to emergencies (main breaks), after hours shut-off's and maintenance
- (3) 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
- (4) Increased overtime primarily due to open positions, utilization of 6 Customer Service Technician Trainees not yet qualified to perform work alone in the field

**METROPOLITAN**  

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**UTILITIES DISTRICT**

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

	Current Month			Current Month				December Year to Date			December 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	\$ 7,441,897	\$ 7,729,172	\$ 7,164,764	(3.72)%	\$ (287,275)	3.87 %	\$ 277,133	\$ 123,193,826	\$ 121,189,495	\$ 121,283,075	1.65 %	\$ 2,004,331	1.58 %	\$ 1,910,751
Infrastructure charge	1,222,365	1,256,218	1,155,749	(2.69)%	(33,854)	5.76 %	66,615	15,155,428	15,021,120	14,847,245	.89 %	134,308	2.08 %	308,183
Other	190,011	239,865	302,682	(20.78)%	(49,854)	(37.22)%	(112,671)	4,137,944	3,766,009	3,819,213	9.88 %	371,935	8.35 %	318,730
Total revenues	8,854,272	9,225,255	8,623,195	(4.02)%	(370,983)	2.68 %	231,077	142,487,197	139,976,624	139,949,533	1.79 %	2,510,573	1.81 %	2,537,664
Revenue Deductions														
Operating & Maintenance	(7,790,763)	7,664,807	(3,542,026)	(201.64)%	(15,455,570)	119.95 %	(4,248,737)	71,429,647	90,705,473	70,698,570	(21.25)%	(19,275,826)	1.03 %	731,077
Other	1,446,909	1,670,267	1,383,533	(13.37)%	(223,358)	4.58 %	63,376	17,439,278	19,620,635	16,964,840	(11.12)%	(2,181,357)	2.80 %	474,437
Total expenses	(6,343,854)	9,335,074	(2,158,493)	(167.96)%	(15,678,928)	193.90 %	(4,185,361)	88,868,925	110,326,108	87,663,411	(19.45)%	(21,457,183)	1.38 %	1,205,514
Other Expense (Income)	753,956	679,394	741,818	10.97 %	74,562	1.64 %	12,137	6,937,106	8,319,022	7,209,941	(16.61)%	(1,381,916)	(3.78)%	(272,835)
Net Income (Loss)	\$ 14,444,171	\$ (789,213)	\$ 10,039,871	(1930.20)%	\$ 15,233,383	43.87 %	\$ 4,404,300	\$ 46,681,166	\$ 21,331,494	\$ 45,076,181	118.84 %	\$ 25,349,673	3.56 %	\$ 1,604,985
Thousands of gallons sold	1,799,556	1,852,680	1,831,901	(2.87)%	(53,124)	(1.77)%	(32,345)	30,811,555	29,779,730	31,021,093	3.46 %	1,031,825	(.68)%	(209,538)
Number of customers	222,715	222,575	220,625	.06 %	140	.95 %	2,090							
Plant Additions & Replacements	\$ 6,133,645	\$ 6,909,566	\$ 4,112,685	(11.23)%	\$ (775,921)	49.14 %	\$ 2,020,960	\$ 53,156,412	\$ 80,094,380	\$ 70,435,790	(33.63)%	\$ (26,937,968)	(24.53)%	\$ (17,279,379)

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

	Current Month			Current Month				December Year to Date			December Year to Date			
	Current Month			Variance Vs. Budget		Variance Vs. Prior Year		December Year to Date			Variance Vs. Budget		Variance Vs. Prior Year	
	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)	Actual	Budget	Prior Year	% Over (Under)	\$/# Over (Under)	% Over (Under)	\$/# Over (Under)
Revenues														
Gas Sales	\$ 34,986,834	\$ 30,630,112	\$ 26,705,677	14.22 %	\$ 4,356,722	31.01 %	\$ 8,281,157	\$ 224,778,872	191,137,520	\$ 175,086,636	17.60 %	\$ 33,641,352	28.38 %	\$ 49,692,236
(Over)/under gas recovery	1,520,557	-	(824,735)		1,520,557	(284.37)%	2,345,292	4,798,855	-	(1,688,156)		4,798,855	(384.27)%	6,487,011
Infrastructure charge	1,077,177	1,101,680	1,025,073	(2.22)%	(24,503)	5.08 %	52,104	13,401,667	13,192,122	13,152,817	1.59 %	209,545	1.89 %	248,850
Other	260,101	350,454	119,013	(25.78)%	(90,353)	118.55 %	141,088	4,601,398	4,236,060	3,398,503	8.62 %	365,338	35.39 %	1,202,895
Total revenues, net	37,844,670	32,082,246	27,025,028	17.96 %	5,762,424	40.04 %	10,819,642	247,580,793	208,565,702	189,949,801	18.71 %	39,015,091	30.34 %	57,630,992
Less: Natural gas purchased for resale	25,959,468	18,022,434	15,777,240	44.04 %	7,937,034	64.54 %	10,182,228	141,453,373	108,225,499	90,982,891	30.70 %	33,227,874	55.47 %	50,470,481
CPEP Rebates	(79,074)	-	(1,630,743)		(79,074)	(95.15)%	(1,551,669)	(1,111,097)	(1,048,120)	(3,946,821)		(62,977)	(71.85)%	2,835,725
Operating revenues, net of gas cost	11,964,276	14,059,812	12,878,532	(14.90)%	(2,095,536)	(7.10)%	(914,256)	107,238,517	101,388,323	102,913,731	5.77 %	5,850,194	4.20 %	4,324,786
Revenue Deductions														
Operating & Maintenance	(14,970,195)	5,086,863	(9,031,922)	(394.29)%	(20,057,058)	65.75 %	(5,938,273)	37,565,758	57,905,892	40,685,393	(35.13)%	(20,340,134)	(7.67)%	(3,119,635)
Other	2,173,572	2,260,388	1,901,719	(3.84)%	(86,816)	14.30 %	271,853	22,035,377	22,758,685	20,378,643	(3.18)%	(723,308)	8.13 %	1,656,734
Total operating expenses	(12,796,623)	7,347,251	(7,130,203)	(274.17)%	(20,143,874)	79.47 %	(5,666,420)	59,601,135	80,664,577	61,064,036	(26.11)%	(21,063,442)	(2.40)%	(1,462,901)
Other expense (income)	87,577	231,375	608,042	(62.15)%	(143,798)	(85.60)%	(520,465)	1,028,325	2,913,678	1,061,846	(64.71)%	(1,885,353)	(3.16)%	(33,521)
Net Income (Loss)	\$ 24,673,322	\$ 6,481,186	\$ 19,400,693	280.69 %	18,192,136	27.18 %	5,272,629	\$ 46,609,057	\$ 17,810,068	\$ 40,787,849	161.70 %	28,798,989	14.27 %	5,821,208
Total Sales Adjusted for Unbilled Sales	4,346,199	5,245,759	4,968,421	(17.15)%	(899,560)	(12.52)%	(622,222)	31,693,132	31,555,910	32,417,922	.43 %	137,222	(2.24)%	(724,790)
Heating degree days	874	1,144	1,086	(23.60)%	(270)	(19.52)%	(212)	5,323	5,972	5,648	(10.87)%	(649)	(5.75)%	(325)
Number of customers	237,834	235,396	235,485	1.04%	2,438	1.00 %	2,349							
Plant Additions & Replacements	\$ 7,094,901	\$ 3,504,425	\$ 1,695,860	102.46 %	3,590,476	318.37 %	5,399,041	\$ 48,996,091	\$ 79,735,319	\$ 46,219,694	(38.55)%	(30,739,228)	6.01 %	2,776,397

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

	Actual 2008 - 2020	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Projected YTD ACT/EST	Projected LTD Through 2021
<b>GAS</b>															
Gas Infrastructure Revenue	\$164,254,612	\$1,110,957	\$1,112,747	\$1,152,999	\$1,090,205	\$1,101,977	\$1,102,407	\$1,107,048	\$1,125,075	\$1,144,438	\$1,092,557	\$1,184,081	\$1,077,177	\$13,401,667	\$177,656,279
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$157,208)
<b>Expenditures</b>															
GCI Mains per G-21	\$95,954,244	287,241	1,329,678	531,331	489,291	277,343	1,284,742	805,375	549,060	425,953	1,541,342	315,218	1,374,070	\$9,210,643	\$105,164,886
Abandonments - approximate	\$10,943,995	250,143	284,134	69,292	15,248	74,838	22,596	31,002	80,427	66,585	318,074	58,278	573,821	\$1,844,438	\$12,788,433
GIR services per G-21	\$77,867,761	224,893	449,585	257,427	299,529	314,171	1,203,008	325,008	1,005,008	427,866	958,321	384,284	1,675,308	\$7,524,408	\$85,392,170
GIR service reconnections per G-3	\$18,236,003	78,491	125,311	157,258	151,111	207,037	239,346	295,883	265,657	271,326	305,803	255,684	264,466	\$2,617,374	\$20,853,377
Regulator Stations Infrastructure per G-21	\$630,082	24,263	-	33,438	3,307	-	-	-	-	-	-	-	-	\$61,008	\$691,090
<b>TOTAL EXPENDITURES</b>	<b>\$203,632,084</b>	<b>865,030</b>	<b>2,188,708</b>	<b>1,048,746</b>	<b>958,486</b>	<b>873,389</b>	<b>2,749,692</b>	<b>1,457,268</b>	<b>1,900,153</b>	<b>1,191,730</b>	<b>3,123,540</b>	<b>1,013,465</b>	<b>3,887,665</b>	<b>\$21,257,871</b>	<b>\$224,889,956</b>
<b>NET CURRENT YEAR</b>	<b>(\$39,534,680)</b>	<b>\$245,927</b>	<b>(\$1,075,961)</b>	<b>\$104,253</b>	<b>\$131,719</b>	<b>\$228,588</b>	<b>(\$1,647,285)</b>	<b>(\$350,220)</b>	<b>(\$775,078)</b>	<b>(\$47,292)</b>	<b>(\$2,030,984)</b>	<b>\$170,616</b>	<b>(\$2,810,487)</b>	<b>(\$7,856,204)</b>	<b>(\$47,390,884)</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)</b>	<b>(39,534,680)</b>	<b>(39,288,754)</b>	<b>(40,364,714)</b>	<b>(40,260,462)</b>	<b>(40,128,742)</b>	<b>(39,900,154)</b>	<b>(41,547,439)</b>	<b>(41,897,659)</b>	<b>(42,672,737)</b>	<b>(42,720,029)</b>	<b>(44,751,013)</b>	<b>(44,580,397)</b>	<b>(47,390,884)</b>		
<b>GIR Capital Expenditures Funded by Bond</b>															
GCI Mains per G-21	\$18,239,036													\$0	\$18,239,036
GIR Services per G-21	\$14,763,739													\$0	\$14,763,739
<b>Total Funded By Bond</b>	<b>\$33,002,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$33,002,775</b>
<b>Transfer to Sinking Fund for Bond Interest &amp; Principal Payments</b>	<b>\$5,207,904</b>	<b>187,383</b>	<b>187,391</b>	<b>187,470</b>	<b>187,433</b>	<b>187,434</b>	<b>187,425</b>	<b>187,452</b>	<b>187,465</b>	<b>187,468</b>	<b>187,480</b>	<b>187,465</b>	<b>187,183</b>	<b>\$2,249,049</b>	<b>\$7,456,953</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)</b>	<b>(11,739,809)</b>	<b>(11,681,265)</b>	<b>(12,944,617)</b>	<b>(13,027,834)</b>	<b>(13,083,548)</b>	<b>(13,042,394)</b>	<b>(14,877,104)</b>	<b>(15,414,776)</b>	<b>(16,377,319)</b>	<b>(16,612,079)</b>	<b>(18,830,543)</b>	<b>(18,847,392)</b>	<b>(21,845,062)</b>		<b>(21,845,062)</b>
GIR Mains Installed-Qtr (Miles)*				4.95			13.36			9.63			4.47		
GIR Mains Installed-YTD (Miles)*				4.95			18.31			27.94			32.41		
Cast Iron Mains Abandoned-Qtr (Miles)*				0.52			2.89			4.28			37.06		
Cast Iron Mains Abandoned-YTD (Miles)*	40.90			0.52			3.41			7.69			44.75		
Cast Iron Miles of Main Remaining	198.38			197.86			194.97			190.69			153.63		

\*Abandonments will lag behind the installed gas main mileage as we wait for service reconnects to the new main to be completed prior to abandoning the cast iron mains

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

	Actual 2008 - 2020	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Projected YTD ACT/EST	Projected LTD Through 2021
<b>WATER</b>															
Water Infrastructure Revenue	\$165,926,467	1,254,758	1,243,787	1,289,586	1,229,332	1,238,851	1,254,231	1,260,060	1,277,611	1,295,449	1,252,758	1,336,640	1,222,365	\$15,155,428	\$181,081,894
Water Infrastructure Revenue - Commodity	\$14,090,837	555,647	499,948	567,571	608,265	677,190	1,353,806	1,733,985	1,800,909	1,601,539	1,251,276	676,413	562,727	\$11,889,277	\$25,980,115
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$118,678,851	425,151	477,928	843,744	1,051,161	2,286,454	1,867,154	1,776,942	1,903,133	1,618,313	2,243,963	998,771	1,540,116	\$17,032,830	\$135,711,681
Abandonments - approximate	\$3,724,518	9,521	23,956	51,069	54,225	337,994	18,223	77,392	41,222	41,652	64,565	34,944	55,995	\$810,757	\$4,535,275
Service Reconnections W-2	\$22,625,322	66,330	159,694	261,612	378,371	263,829	310,208	552,344	970,100	685,634	787,343	455,682	1,199,412	\$6,090,560	\$28,715,882
Infrastructure Integrity	\$384,781	36,325	64,665	56,584	29,820	48,465	59,108	72,506	73,172	81,287	73,861	55,094	56,314	\$707,201	\$1,091,982
<b>TOTAL EXPENDITURES</b>	<b>\$145,413,473</b>	<b>537,326</b>	<b>726,244</b>	<b>1,213,009</b>	<b>1,513,576</b>	<b>2,936,742</b>	<b>2,254,693</b>	<b>2,479,184</b>	<b>2,987,627</b>	<b>2,426,886</b>	<b>3,169,732</b>	<b>1,544,492</b>	<b>2,851,836</b>	<b>24,641,347</b>	<b>170,054,821</b>
<b>NET CURRENT YEAR</b>	<b>\$34,533,131</b>	<b>\$1,273,078</b>	<b>\$1,017,491</b>	<b>\$644,148</b>	<b>\$324,021</b>	<b>(\$1,020,702)</b>	<b>\$353,345</b>	<b>\$514,862</b>	<b>\$90,893</b>	<b>\$470,103</b>	<b>(\$665,697)</b>	<b>\$468,561</b>	<b>(\$1,066,745)</b>	<b>\$2,403,357</b>	<b>\$36,936,488</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)</b>															
	34,533,131	35,806,209	36,823,701	37,467,849	37,791,870	36,771,168	37,124,513	37,639,375	37,730,267	38,200,370	37,534,673	38,003,234	36,936,488		
WIR Mains Installed-Qtr (Miles)*				1.03			3.88			6.04			3.30		
WIR Mains Installed-YTD (Miles)*				1.03			4.91			10.95			14.25		
Cast Iron Mains Abandoned-Qtr (Miles)*				0.73			0.06			6.27			8.11		
Cast Iron Mains Abandoned-YTD (Miles)*	13.40			0.73			0.79			7.06			15.17		
Cast Iron Miles of Main Remaining	1,166.80			1,166.07			1,166.01			1,159.74			1,151.63		

\*Abandonments will lag behind the installed water main mileage as we wait for service reconnects to the new main to be completed prior to abandoning the cast iron mains



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

**A-12a  
DECEMBER 2021**

	Month of December			Twelve Months Ending December		
	2021 Actual	2021 Budget	2020 Actual	2021 Actual	2021 Budget	2020 Actual
President's Office	\$ 138,156	\$ 113,678	\$ 102,523	\$ 1,329,239	\$ 1,352,338	\$ 1,132,092
Top level reductions	-	(198,887)	0	0	(2,309,503)	0
	<u>138,156</u>	<u>(85,209)</u>	<u>102,523</u>	<u>1,329,239</u>	<u>(957,165)</u>	<u>1,132,092</u>
Law	81,982	77,730	78,206	941,212	933,308	905,249
Human Resources - Vice President - Savine	87,327	80,818	78,696	1,006,201	999,569	823,293
Senior Vice President - Mendenhall	169,309	158,548	156,902	1,947,413	1,932,877	1,728,542
Safety, Security, Locating & Dispatch	316,021	338,868	280,456	3,765,138	4,044,542	3,474,885
Vice President - Hunter	316,021	338,868	280,456	3,765,138	4,044,542	3,474,885
Purchasing	54,495	55,966	43,894	638,263	652,394	490,027
Meter Services	180,202	202,218	203,701	2,253,181	2,316,900	2,544,800
Stores	82,100	94,311	79,645	1,029,798	1,073,354	893,044
Facilities Management	62,146	71,374	44,429	703,917	824,179	535,769
Vice President - Zellars	378,943	423,869	371,669	4,625,159	4,866,827	4,463,640
Field Services Administration	104,644	99,671	101,849	1,263,890	1,172,951	1,152,779
Field Services	729,804	709,402	699,345	8,430,352	8,587,788	7,969,563
Transportation	107,877	128,358	113,050	1,316,359	1,436,676	1,845,949
Transportation Office	64,791	74,931	36,731	564,772	809,667	116,873
Vice President - Melville	1,007,116	1,012,362	950,975	11,575,373	12,007,082	11,085,164
Senior Vice President - Ausdemore	1,702,080	1,775,099	1,603,100	19,965,670	20,918,451	19,023,689
Information Technology	518,423	517,056	453,094	5,447,245	6,175,179	5,382,220
Customer Service Administration	28,260	28,078	27,624	346,271	334,812	329,301
Customer Service	232,756	261,130	218,280	2,706,239	2,957,596	2,598,923
Customer Accounting	155,340	170,509	154,786	1,824,625	1,917,613	2,024,627
Branch Delivery	62,570	68,496	65,668	762,378	794,700	611,091
Senior Vice President - Lobsiger	997,349	1,045,269	919,452	11,086,758	12,179,900	10,946,162
Rates,Regulatory Affairs & Revenues	25,318	19,969	19,730	248,540	238,282	235,022
Accounting	151,590	137,559	127,270	1,614,258	1,619,683	1,558,499
Senior Vice President - Schaffart	176,908	157,528	147,000	1,862,798	1,857,965	1,793,521
Gas Operations	41,182	34,946	40,445	454,514	417,814	426,416
Gas Production	154,486	156,303	158,789	1,906,133	1,752,461	1,658,751
Gas Systems Control	85,854	47,629	47,371	642,020	566,050	642,709
Gas Distribution	104,876	97,858	99,967	1,175,270	1,140,598	1,149,695
Vice President - Knight	386,398	336,736	346,572	4,177,937	3,876,923	3,877,571
Water Operations	28,837	24,894	22,738	234,623	173,172	302,919
Water Pumping - Florence	234,973	250,367	242,157	2,611,664	2,909,954	2,971,684
Maintenance	189,169	224,257	220,162	2,441,463	2,572,999	2,529,927
Water Distribution	248,929	263,065	241,802	2,729,610	2,971,295	2,696,648
Platte South	84,326	97,411	83,656	1,022,889	1,123,401	1,213,169
Platte West	119,817	126,477	138,909	1,373,304	1,473,605	1,610,717
Water Quality	63,293	67,921	72,290	763,981	815,720	901,226
Vice President - Koenig	969,344	1,054,392	1,021,714	11,177,534	12,040,146	12,226,290
Marketing & Governmental Affairs	86,242	81,295	76,164	988,808	945,075	918,152
Infrastructure Integrity	87,142	90,465	80,182	1,009,091	1,107,554	711,218
Corporate Communications	72,008	75,330	74,835	909,952	898,882	895,429
Engineering & Construction	50,509	68,215	36,252	571,959	749,109	638,594
Plant Engineering	232,110	233,527	222,978	2,753,724	2,784,014	2,575,793
Engineering Design	241,056	249,478	224,578	2,776,126	2,924,774	2,654,699
Construction	1,116,509	1,145,131	1,003,382	12,305,702	12,882,880	11,623,505
Vice President - O'Brien	1,640,184	1,696,351	1,487,190	18,407,511	19,340,777	17,492,591
Senior Vice President - Langel	3,241,318	3,334,569	3,086,657	36,670,833	38,209,357	36,121,251
<b>Total Payroll</b>	<b>\$ 6,425,120</b>	<b>\$ 6,385,804</b>	<b>\$ 6,015,634</b>	<b>\$ 72,862,711</b>	<b>\$ 74,141,385</b>	<b>\$ 70,745,256</b>

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

**A-12b  
DECEMBER 2021**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	6	-	-	7	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	<u>6</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
Law	9	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	12	-	-	11	-	1	11	1	-
Senior Vice President - Mendenhall	21	-	-	20	-	1	20	1	-
Safety, Security, Locating & Dispatch	42	-	1	46	-	1	39	-	-
Vice President - Hunter	42	-	1	46	-	1	39	-	-
Purchasing	7	-	-	7	-	-	5	-	-
Meter Services	30	-	-	33	-	-	34	-	-
Stores	13	-	-	14	-	-	13	-	-
Facilities Management	10	-	-	10	-	-	7	-	-
Vice President - Zellars	60	-	-	64	-	-	59	-	-
Field Services Administration	12	-	-	13	-	-	12	-	-
Field Services	89	-	-	92	-	-	89	-	-
Transportation	17	-	-	19	-	-	18	-	-
Transportation Office	9	-	-	10	-	-	5	-	-
Vice President - Melville	127	-	-	134	-	-	124	-	-
Senior Vice President - Ausdemore	229	-	1	244	-	1	222	-	-
Information Technology	41	-	1	55	-	-	48	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	41	-	-	46	-	-	41	-	-
Customer Accounting	23	1	-	28	1	-	26	1	-
Branch Delivery	11	-	-	12	-	-	12	-	-
Vice President - Lobsiger	119	1	1	144	1	-	130	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	-	-	18	1	-
Gas Systems Control	6	-	1	6	-	-	6	-	-
Gas Distribution	13	-	-	13	-	-	13	-	-
Vice President - Knight	40	-	1	40	-	-	40	1	-
Water Operations	2	-	-	2	-	-	2	-	-
Water Pumping - Florence	31	-	-	33	-	-	32	-	-
Maintenance	27	-	-	29	-	-	29	-	-
Water Distribution	32	-	-	38	-	-	32	-	-
Platte South	11	1	-	12	1	-	10	1	-
Platte West	16	1	-	16	1	-	16	1	-
Water Quality	9	-	-	9	-	1	10	-	-
Vice President - Koenig	128	2	-	139	2	1	131	2	-
Marketing & Governmental Affairs	12	-	-	12	-	-	12	-	-
Infrastructure Integrity	12	-	2	13	-	1	12	-	1
Corporate Communications	9	-	-	9	-	-	9	-	-
Engineering & Construction	5	-	-	6	-	-	3	-	-
Plant Engineering	31	-	-	31	-	-	30	-	-
Engineering Design	31	-	2	35	-	1	34	-	-
Construction	152	-	-	158	-	-	142	-	-
Vice President - O'Brien	219	-	2	230	-	1	209	-	-
Senior Vice President - Langel	420	2	5	443	2	3	413	3	1
<b>Total Employees</b>	<b>813</b>	<b>3</b>	<b>7</b>	<b>877</b>	<b>3</b>	<b>5</b>	<b>809</b>	<b>5</b>	<b>1</b>

**A-12b**

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

**A-12b  
DECEMBER 2021**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	6	-	-	7	-	-	6	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	<u>6</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>
Law	9	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	9	-	-	8	-	-	8	1	-
Senior Vice President - Mendenhall	18	-	-	17	-	-	17	1	-
Safety, Security, Locating & Dispatch	11	-	-	13	-	-	11	-	-
Vice President - Hunter	11	-	-	13	-	-	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	-	-	-	-	-	-	2	-	-
Transportation Office	3	-	-	4	-	-	1	-	-
Vice President - Melville	10	-	-	11	-	-	10	-	-
Senior Vice President - Ausdemore	37	-	-	40	-	-	34	-	-
Information Technology	41	-	-	55	-	-	48	-	-
Customer Service Administration	3	-	-	3	-	-	3	-	-
Customer Service	5	-	-	6	-	-	5	-	-
Customer Accounting	3	-	-	3	-	-	1	-	-
Branch Delivery	1	-	-	1	-	-	1	-	-
Vice President - Lobsiger	53	-	-	68	-	-	58	-	-
Rates,Regulatory Affairs & Revenues	2	-	-	2	-	-	2	-	-
Accounting	10	-	-	11	-	-	10	-	-
Senior Vice President - Schaffart	12	-	-	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	-	-	2	-	-	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	-	-	29	-	-	29	-	-
Marketing & Governmental Affairs	5	-	-	5	-	-	5	-	-
Infrastructure Integrity	3	-	-	4	-	-	3	-	-
Corporate Communications	9	-	-	9	-	-	9	-	-
Engineering & Construction	5	-	-	6	-	-	3	-	-
Plant Engineering	31	-	-	31	-	-	30	-	-
Engineering Design	20	-	-	21	-	-	20	-	-
Construction	8	-	-	8	-	-	8	-	-
Vice President - O'Brien	64	-	-	66	-	-	61	-	-
Senior Vice President - Langel	122	-	-	126	-	-	120	-	-
Total Employees	<u>248</u>	<u>-</u>	<u>-</u>	<u>271</u>	<u>-</u>	<u>-</u>	<u>247</u>	<u>1</u>	<u>-</u>

**A-12b**

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

**A-12b  
DECEMBER 2021**

	Current Year Actual			Current Year Budget			Prior Year Actual		
	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.	Full Time	Part Time	Summer/Temp.
President's Office	-	-	-	-	-	-	-	-	-
Top level reductions	-	-	-	0	-	-	-	-	-
	-	-	-	0	-	-	-	-	-
Law	-	-	-	-	-	-	-	-	-
Human Resources - Vice President - Savine	3	-	-	3	-	1	3	-	-
Senior Vice President - Mendenhall	3	-	-	3	-	1	3	-	-
Safety, Security, Locating & Dispatch	31	-	1	33	-	1	28	-	-
Vice President - Hunter	31	-	1	33	-	1	28	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Meter Services	27	-	-	30	-	-	31	-	-
Stores	11	-	-	12	-	-	11	-	-
Facilities Management	6	-	-	6	-	-	4	-	-
Vice President - Zellars	44	-	-	48	-	-	46	-	-
Field Services Administration	5	-	-	6	-	-	5	-	-
Field Services	89	-	-	92	-	-	89	-	-
Transportation	17	-	-	19	-	-	16	-	-
Transportation Office	6	-	-	6	-	-	4	-	-
Vice President - Melville	117	-	-	123	-	-	114	-	-
Senior Vice President - Ausdemore	192	-	1	204	-	1	188	-	-
Information Technology	-	-	1	-	-	-	-	-	-
Customer Service Administration	-	-	-	-	-	-	-	-	-
Customer Service	36	-	-	40	-	-	36	-	-
Customer Accounting	20	1	-	25	1	-	25	1	-
Branch Delivery	10	-	-	11	-	-	11	-	-
Vice President - Lobsiger	66	1	1	76	1	-	72	1	-
Rates,Regulatory Affairs & Revenues	-	-	-	-	-	-	-	-	-
Accounting	6	-	-	6	-	-	6	-	-
Senior Vice President - Schaffart	6	-	-	6	-	-	6	-	-
Gas Operations	-	-	-	-	-	-	-	-	-
Gas Production	15	-	-	15	-	-	15	1	-
Gas Systems Control	-	-	1	-	-	-	-	-	-
Gas Distribution	12	-	-	12	-	-	12	-	-
Vice President - Knight	27	-	1	27	-	-	27	1	-
Water Operations	-	-	-	-	-	-	-	-	-
Water Pumping - Florence	23	-	-	24	-	-	24	-	-
Maintenance	24	-	-	26	-	-	26	-	-
Water Distribution	29	-	-	35	-	-	29	-	-
Platte South	9	1	-	10	1	-	8	1	-
Platte West	14	1	-	14	1	-	14	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Koenig	100	2	-	110	2	1	102	2	-
Marketing & Governmental Affairs	7	-	-	7	-	-	7	-	-
Infrastructure Integrity	9	-	2	9	-	1	9	-	1
Corporate Communications	-	-	-	-	-	-	-	-	-
Engineering & Construction	-	-	-	-	-	-	-	-	-
Plant Engineering	-	-	-	-	-	-	-	-	-
Engineering Design	11	-	2	14	-	1	14	-	-
Construction	144	-	-	150	-	-	134	-	-
Vice President - O'Brien	155	-	2	164	-	1	148	-	-
Senior Vice President - Langel	298	2	5	317	2	3	293	3	1
<b>Total Employees</b>	<b>565</b>	<b>3</b>	<b>7</b>	<b>606</b>	<b>3</b>	<b>5</b>	<b>562</b>	<b>4</b>	<b>1</b>

**A-12b**

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

**A-12c  
DECEMBER 2021**

	Month of December			Twelve Months Ending December		
	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	16.0
Top level reductions	0.0	0.0	0.0	0.0	0.0	16.0
Law	5.0	15.0	9.5	167.0	180.0	106.0
Human Resources - Vice President - Savine	8.5	5.0	29.5	199.0	60.0	111.0
Senior Vice President - Mendenhall	13.5	20.0	39.0	366.0	240.0	217.0
Safety, Security, Locating & Dispatch	619.5	240.0	455.0	10,018.8	6,560.0	8,175.6
Vice President - Hunter	619.5	240.0	455.0	10,018.8	6,560.0	8,175.6
Purchasing	0.0	0.0	0.0	0.0	0.0	2.0
Meter Services	0.0	5.0	0.0	20.0	60.0	17.5
Stores	12.0	22.0	7.0	259.5	224.0	292.5
Facilities Management	13.0	40.0	68.0	271.0	300.0	574.5
Vice President - Zellars	25.0	67.0	75.0	550.5	584.0	886.5
Field Services Administration	160.0	150.0	189.5	1,999.5	1,800.0	1,705.5
Field Services	1,389.0	1,200.0	1,351.0	18,092.5	14,400.0	14,297.5
Transportation	31.0	92.0	46.0	717.5	1,100.0	770.0
Transportation Office	42.5	84.0	41.5	528.5	1,000.0	77.5
Vice President - Melville	1,622.5	1,526.0	1,628.0	21,338.0	18,300.0	16,850.5
Senior Vice President - Ausdemore	2,267.0	1,833.0	2,158.0	31,907.3	25,444.0	25,912.6
Information Technology	5.0	15.0	17.0	177.0	200.0	168.5
Customer Service Administration	0.0	0.0	0.0	0.0	0.0	0.0
Customer Service	5.5	50.0	57.5	373.0	350.0	381.5
Customer Accounting	20.5	55.0	51.5	727.5	250.0	549.5
Branch Delivery	0.5	20.0	5.0	128.0	240.0	54.5
Vice President - Lobsiger	31.5	140.0	131.0	1,405.5	1,040.0	1,154.0
Rates,Regulatory Affairs & Revenues	0.0	0.0	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	0.0	2.5	0.0	0.0
Senior Vice President - Schaffart	0.0	0.0	0.0	2.5	0.0	0.0
Gas Operations	0.0	0.0	0.0	0.0	0.0	0.0
Gas Production	279.0	200.0	90.0	3,821.0	2,045.5	1,240.0
Gas Systems Control	40.0	9.0	1.0	163.0	110.0	1,179.0
Gas Distribution	140.0	52.0	10.5	1,194.0	1,180.0	513.0
Vice President - Knight	459.0	261.0	101.5	5,178.0	3,335.5	2,932.0
Water Operations	0.0	0.0	0.0	0.0	0.0	0.0
Water Pumping - Florence	160.0	155.0	170.0	2,332.0	2,500.0	5,037.0
Maintenance	50.5	40.0	94.5	962.5	1,050.0	2,421.5
Water Distribution	655.5	250.0	592.5	6,719.5	5,300.0	6,272.5
Platte South	0.0	30.0	30.5	263.0	360.0	2,958.5
Platte West	75.0	10.0	101.0	959.0	525.0	4,023.0
Water Quality	16.0	10.0	16.0	238.0	140.0	1,610.5
Vice President - Koenig	957.0	495.0	1,004.5	11,474.0	9,875.0	22,323.0
Marketing & Governmental Affairs	0.0	0.0	2.5	0.0	0.0	5.5
Infrastructure Integrity	8.0	0.0	47.5	243.0	76.0	202.0
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	75.5	30.0	6.5	1,303.0	574.0	261.0
Engineering Design	114.5	94.0	135.5	1,460.5	1,128.0	1,708.5
Construction	2,857.0	1,980.0	2,297.5	32,833.5	23,777.5	26,901.5
Vice President - O'Brien	3,047.0	2,104.0	2,439.5	35,597.0	25,479.5	28,871.0
Senior Vice President - Langel	4,471.0	2,860.0	3,595.5	52,492.0	38,766.0	54,346.0
Total Overtime Hours	6,783.0	4,853.0	5,923.5	86,173.3	65,490.0	81,645.6

**A-12c**

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

**A-12d  
DECEMBER 2021**

	Month of December			Twelve Months Ending December		
	2021 Actual	2021 Budget	2020 Actual	2021 Actual	2021 Budget	2020 Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 890
Law	399	840	529	9,970	10,035	5,850
Human Resources - Vice President - Savine	385	225	1,296	8,907	2,685	4,893
Senior Vice President - Mendenhall	783	1,065	1,825	18,877	12,720	11,633
Safety, Security, Locating & Dispatch	35,300	13,680	25,409	568,584	373,020	458,694
Vice President - Hunter	35,300	13,680	25,409	568,584	373,020	458,694
Purchasing	-	-	-	-	-	95
Meter Services	-	260	-	1,027	3,105	881
Stores	557	1,166	362	12,860	11,826	15,426
Facilities Management	699	2,520	3,119	12,888	18,790	29,679
Vice President - Zellars	1,256	3,946	3,481	26,775	33,721	46,081
Field Services Administration	10,729	9,750	13,246	138,581	116,550	113,387
Field Services	81,179	69,600	79,105	1,080,325	831,600	831,917
Transportation	1,850	5,428	2,912	45,506	64,625	46,927
Transportation Office	3,081	4,956	3,033	38,802	58,750	5,634
Vice President - Melville	96,839	89,734	98,296	1,303,214	1,071,525	997,865
Senior Vice President - Ausdemore	133,395	107,360	127,186	1,898,574	1,478,266	1,502,640
Information Technology	360	930	1,076	11,468	12,335	10,138
Customer Service Administration	-	-	-	-	-	-
Customer Service	261	2,200	2,419	16,126	15,315	15,878
Customer Accounting	941	2,530	2,288	33,783	11,480	24,024
Branch Delivery	23	860	224	5,892	10,260	2,337
Vice President - Lobsiger	1,585	6,520	6,007	67,268	49,390	52,378
Rates,Regulatory Affairs & Revenues	-	-	-	-	-	-
Accounting	-	-	-	114	-	-
Senior Vice President - Schaffart	-	-	-	114	-	-
Gas Operations	-	-	-	-	-	-
Gas Production	19,096	14,000	5,915	255,454	141,471	83,260
Gas Systems Control	2,947	666	66	11,259	8,116	82,829
Gas Distribution	8,493	3,120	618	74,375	70,576	31,017
Vice President - Knight	30,536	17,786	6,599	341,087	220,163	197,106
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	8,812	9,920	9,867	142,107	159,315	319,844
Maintenance	3,644	2,520	5,369	63,876	65,850	159,620
Water Distribution	35,211	13,250	31,885	367,180	279,400	330,442
Platte South	-	2,070	1,694	14,938	24,660	188,259
Platte West	4,507	650	6,003	59,784	33,995	262,145
Water Quality	827	610	738	12,216	8,510	87,146
Vice President - Koenig	53,001	29,020	55,556	660,100	571,730	1,347,456
Marketing & Governmental Affairs	-	-	115	-	-	247
Infrastructure Integrity	451	-	2,503	13,991	4,636	11,531
Corporate Communications	-	-	-	-	-	652
Engineering & Construction	-	-	-	-	-	-
Plant Engineering	4,773	1,860	420	83,431	35,531	16,365
Engineering Design	5,993	4,794	6,795	74,095	57,246	82,779
Construction	154,471	110,880	120,869	1,793,346	1,325,653	1,384,131
Vice President - O'Brien	165,237	117,534	128,084	1,950,872	1,418,430	1,483,275
Senior Vice President - Langel	249,226	164,340	192,857	2,966,050	2,214,959	3,040,267
Total Overtime Dollars	384,989	279,285	327,875	4,950,883	3,755,335	4,606,918

**A-12d**

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

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DECEMBER 2021  
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ASSETS	December 31 2021	November 30 2021	January 1 2021	Increase (Decrease)	
				One Month	Twelve Months
UTILITY PLANT - At Cost					
Plant in service	\$ 1,285,258,123	\$ 1,273,807,870	\$ 1,202,896,349	\$ 11,450,253	\$ 82,361,774
Less - Accumulated depreciation	352,383,846	350,532,012	331,275,524	1,851,834	21,108,323
Net utility plant in service	932,874,277	923,275,858	871,620,826	9,598,419	61,253,451
Construction in progress	53,001,376	58,595,286	86,044,271	(5,593,910)	(33,042,896)
Construction materials - at average cost	1,883,386	1,863,228	1,343,500	20,159	539,886
Net utility plant	987,759,039	983,734,372	959,008,597	4,024,667	28,750,442
NONCURRENT ASSETS					
2012 Bond Reserve Fund - Restricted	3,025,216	3,025,087	3,023,691	128	1,525
2018 Bond Project Fund	2,580,934	2,701,131	8,945,111	(120,197)	(6,364,177)
Construction/Environmental fund	172,933	172,909	172,656	24	276
Other non-current assets	1,595,327	1,677,240	957,472	(81,913)	637,856
Total noncurrent assets	7,374,409	7,576,368	13,098,930	(201,958)	(5,724,520)
CURRENT ASSETS					
Cash in treasurer's accounts	98,798,888	97,469,359	83,334,251	1,329,529	15,464,637
Bond sinking fund - restricted	1,900,295	2,606,854	1,891,034	(706,559)	9,261
Bond closing fund	-	-	-	-	-
U.S. Government securities	-	-	-	-	-
Accounts receivable	4,302,519	1,320,728	4,081,025	2,981,791	221,494
Accounts receivable - utility service	25,330,205	26,288,577	30,178,317	(958,372)	(4,848,112)
Allowance for uncollectible accounts	(1,798,680)	(2,086,740)	(1,880,409)	288,059	81,729
Interdepartmental Receivable from Gas Department	3,932,873	6,281,981	3,295,261	(2,349,108)	637,612
Interest receivable	-	-	-	-	-
Accrued unbilled revenues	3,539,297	3,828,596	3,730,023	(289,298)	(190,726)
Materials and supplies - at average cost	4,386,783	4,437,252	4,075,948	(50,469)	310,835
Prepayments	313,058	363,745	178,859	(50,687)	134,199
Total current assets	140,705,239	140,510,352	128,884,310	194,887	11,820,929
DEFERRED OUTFLOWS					
Pension	9,191,088	12,552,315	12,552,315	(3,361,227)	(3,361,227)
OPEB	2,692,600	537,147	537,147	2,155,453	2,155,453
Debt refund	2,357,745	2,391,166	2,791,011	(33,421)	(433,265)
Total deferred outflows	14,241,433	15,480,628	15,880,473	(1,239,195)	(1,639,039)
Total Assets	\$ 1,150,080,121	\$ 1,147,301,721	\$ 1,116,872,309	\$ 2,778,400	\$ 33,207,812

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

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DECEMBER 2021  
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	December 31 2021	November 30 2021	January 1 2021	Increase (Decrease)	
				One Month	Twelve Months
<b>LIABILITIES AND NET WORTH</b>					
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt:					
Water Revenue Bonds Net of Discount/Premium	194,853,400	208,016,446	209,233,365	(13,163,046)	(14,379,965)
NDEQ Loan - Contact Basin	2,746,700	2,894,288	3,040,415	(147,588)	(293,715)
Total long term debt	197,600,100	210,910,734	212,273,779	(13,310,634)	(14,673,679)
Net pension liability	(21,293,150)	(2,588,529)	(2,588,529)	(18,704,621)	(18,704,621)
Net OPEB liability	32,431,695	39,901,317	44,553,579	(7,469,622)	(12,121,884)
Total Long Term Liabilities	208,738,645	248,223,521	254,238,829	(39,484,877)	(45,500,184)
<b>CURRENT LIABILITIES</b>					
Current maturities of revenue bonds	13,060,000	1,925,000	12,480,000	11,135,000	580,000
Current maturities of NDEQ Loans	293,715	290,806	287,927	2,908	5,787
Accounts payable	9,353,268	4,637,337	8,819,681	4,715,931	533,586
Interdepartmental Payable to Gas Department	-	-	-	-	-
Water service deposits	-	-	-	-	-
Customer deposits-Pioneer Approach Mains	7,124,238	9,014,388	7,337,316	(1,890,150)	(213,077)
Customer Credit Balances	1,088,043	948,177	471,179	139,866	616,864
Statutory payments to municipalities	655,048	530,748	645,777	124,300	9,271
Sewer fee collection due municipalities	25,796,003	27,154,507	28,117,453	(1,358,504)	(2,321,450)
Interest accrued on water revenue bonds	613,589	483,147	662,380	130,442	(48,792)
Accrued vacation payable	4,752,928	4,785,819	4,785,819	(32,890)	(32,890)
Other current liabilities	-	-	-	-	-
Total current liabilities	62,736,832	49,769,929	63,607,532	12,966,903	(870,700)
CUSTOMER ADVANCES FOR CONSTRUCTION	26,994,301	22,659,945	29,025,868	4,334,356	(2,031,567)
SELF - INSURED RISKS	3,534,767	3,070,726	2,657,320	464,041	877,447
OTHER DEFERRED LIABILITIES	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows - pension	38,295,665	34,576,637	34,576,637	3,719,028	3,719,028
Deferred inflows - OPEB	27,034,582	21,791,991	21,791,991	5,242,591	5,242,591
Contributions in aid of construction	354,971,325	353,879,138	329,881,295	1,092,187	25,090,031
	420,301,573	410,247,766	386,249,923	10,053,807	34,051,650
NET POSITION – ACCUMULATED REINVESTED EARNINGS	427,774,004	413,329,833	381,092,838	14,444,171	46,681,166
Total Liabilities, Deferred Inflows of Resources, and Net Position	1,150,080,121	1,147,301,721	1,116,872,309	2,778,400	33,207,812

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

**W-2  
DECEMBER 2021**

	December 2021		December 2020	Twelve Months 2021		Twelve Months 2020
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Metered sales of water	\$ 7,441,897	\$ 7,729,172	\$ 7,164,764	\$ 123,193,826	\$ 121,189,495	\$ 121,283,075
Infrastructure charge	1,222,365	1,256,218	1,155,749	15,155,428	15,021,120	14,847,245
Other operating revenues	229,279	271,000	360,731	4,388,966	4,157,000	4,276,870
Total operating revenues	8,893,540	9,256,390	8,681,244	142,738,219	140,367,615	140,407,189
Less: Bad debt expense	(39,268)	(31,135)	(58,049)	(251,022)	(390,991)	(457,656)
Total operating revenues, net	8,854,272	9,225,255	8,623,195	142,487,197	139,976,624	139,949,533
<b>OPERATING EXPENSES</b>						
Operating expense	(12,648,556)	4,657,021	(7,542,480)	38,855,774	57,211,011	42,710,605
Maintenance expense	4,857,793	3,007,786	4,000,454	32,573,874	33,494,462	27,987,965
Depreciation	1,322,609	1,546,599	1,261,951	15,456,120	17,681,603	15,023,958
Other Non-Operating Expense (Income)	291,482	-	161,479	351,289	-	161,823
Statutory payments & fuel taxes	124,300	123,668	121,581	1,983,157	1,939,032	1,940,883
Bond issuance costs	-	-	-	-	651,181	-
Investment Expense	1,702	-	4,846	10,427	-	26,260
Interest expense revenue bonds	543,964	704,260	587,875	7,013,076	7,982,384	7,512,843
Interest expense NDEQ Loan	7,963	7,963	8,675	97,702	97,702	95,076
Total revenue deductions	(5,498,743)	10,047,297	(1,395,618)	96,341,418	119,057,374	95,459,413
Net revenues	14,353,016	(822,042)	10,018,813	46,145,779	20,919,250	44,490,120
Interest income	91,155	32,829	21,057	535,387	412,244	586,062
<b>FUNDS PROVIDED</b>						
Net income (loss)	14,444,171	(789,213)	10,039,871	46,681,166	21,331,494	45,076,181
Depreciation and amortization charges	1,455,261	1,796,442	1,393,135	16,943,574	20,653,370	16,682,944
Net pension liability	(18,704,621)	-	(21,311,703)	(18,704,621)	-	(21,311,703)
Deferred inflows - pension	3,719,028	-	8,475,148	3,719,028	-	8,475,148
Deferred inflows - OPEB	5,242,591	-	(3,952,254)	5,242,591	-	(3,952,254)
OPEB	(12,121,884)	-	(3,900,941)	(12,121,884)	-	(3,900,941)
Contribution in aid of construction	1,493,632	2,326,730	7,376,677	27,987,589	17,692,532	19,532,718
Contribution in aid of construction - impact fees	252,273	247,700	326,026	4,564,838	2,955,600	4,838,524
Customer Advances for Construction	4,334,356	-	(9,015,115)	(2,031,567)	-	4,220,850
Bond Proceeds	-	-	-	-	65,118,089	-
Total funds provided	114,806	3,581,659	(10,569,156)	72,280,714	127,751,085	69,661,467
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	4,593,529	5,433,634	2,665,732	36,123,581	60,604,880	53,416,479
Plant additions and replacements-Cast Iron	1,540,116	1,475,932	1,446,953	17,032,830	19,489,500	17,019,311
OPEB - Begin Pre-funding	(4,652,262)	-	(4,733,733)	-	-	-
Deferred outflows - pension	(3,361,227)	-	(5,498,596)	(3,361,227)	-	(5,498,596)
Deferred outflows - OPEB	2,155,453	-	(268,573)	2,155,453	-	(268,573)
NDEQ Loan-Contact Basin	144,680	144,680	141,829	287,927	287,927	282,254
Bond Retirement	1,925,000	4,477,552	1,860,000	12,480,000	13,677,552	11,925,000
Bond Interest - 2012-Expense accrual (non cash)	(64,712)	(64,709)	(69,525)	(831,968)	(831,968)	(904,626)
Bond Interest - 2012-Payment	483,147	483,147	520,347	966,294	966,294	1,040,694
Bond Interest - 2015-Expense accrual (non cash)	(387,010)	(387,005)	(420,923)	(5,017,158)	(5,017,158)	(5,405,858)
Bond Interest - 2015-Payment	-	2,854,752	-	5,709,505	5,709,505	6,147,005
Bond Interest - 2018-Expense accrual (non cash)	(92,242)	(92,242)	(97,428)	(1,163,950)	(1,163,950)	(1,202,354)
Bond Interest - 2018-Payment	-	636,385	-	1,272,769	1,272,769	1,312,219
Bond Interest - 2021-Expense accrual (non cash)	-	(160,304)	-	-	(969,308)	-
Bond Interest - 2021-Payment	-	969,308	-	-	969,308	-
NDEQ Interest - Expense accrual (non cash)	(7,963)	(7,963)	(8,675)	(97,702)	(97,702)	(95,076)
NDEQ Interest - Payment	47,776	47,777	52,053	97,702	97,702	106,212
Total funds expended	2,324,286	15,810,944	(4,410,539)	65,654,056	94,995,352	77,874,090
<b>SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED</b>	<b>(2,209,479)</b>	<b>(12,229,285)</b>	<b>(6,158,617)</b>	<b>6,626,658</b>	<b>32,755,733</b>	<b>(8,212,623)</b>

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

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DECEMBER 2021**

	December 2021		December 2020	Twelve Months 2021		Twelve Months 2020
	Actual	Budget	Actual	Actual	Budget	Actual
<b>BOND ACTIVITIES</b>						
Interest on Bond Project Fund	(3,675)		(4,460)	(111,686)		(609,597)
Remove Net Bond Proceeds - Series 2021	-	-	-	-	(64,466,908)	-
Bond Project Fund - 2015 (Spending Funded by Bond Proceeds)	-		-	-		-
Bond Project Fund - 2018 (Spending Funded by Bond Proceeds)	123,744	2,860,000	2,039,549	6,474,338	22,592,058	13,341,684
Net Change in Bond Project Funds	<u>120,069</u>	<u>2,860,000</u>	<u>2,035,088</u>	<u>6,362,652</u>	<u>(41,874,850)</u>	<u>12,732,087</u>
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Sinking Fund	706,559		678,364	(9,261)		(26,892)
Bond Closing Fund	-		-	-		-
Accounts Receivable	(2,981,791)		(1,588,300)	(221,494)		(375,199)
Accounts Receivable - Utility Service	958,372		1,886,659	4,848,112		(5,247,558)
Construction/Environmental fund	(24)		(23)	(276)		(268)
Allowance for Uncollectible Accounts	(288,059)		(365,624)	(81,729)		65,834
I/Co Receivable from Gas Department	2,349,108		2,056,356	(637,612)		(3,295,261)
Accrued Unbilled Revenue	289,298		367,778	190,726		(187,605)
Materials and Supplies	50,469		118,360	(310,835)		(554,479)
Prepayments	50,687		38,525	(134,199)		(31,189)
Other Noncurrent Assets	81,913		(96,565)	(637,856)		(284,831)
<b>LIABILITY ACCOUNTS</b>						
Accounts Payable	4,755,744		(488,227)	533,586		738,233
I/Co Payable to Gas Department	-		-	-		(1,325,135)
Customer Deposits - Pioneer Mains	(1,890,150)		2,838,835	(213,077)		4,830,338
Customer Credit Balances	139,866		43,623	616,864		(208,432)
Self Insured Risk Liability	464,041		(499,306)	877,447		(179,806)
Statutory Payments to Municipalities	124,300		121,581	9,271		112,876
Sewer Fee Collection Due Municipalities	(1,358,504)		(517,305)	(2,321,450)		3,390,590
Accrued Vacation Payable	(32,890)		597,438	(32,890)		597,438
All other, net	-		-	-		-
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE	<u>3,418,940</u>	<u>-</u>	<u>5,192,168</u>	<u>2,475,328</u>	<u>-</u>	<u>(1,981,345)</u>
Net Increase (Decrease) in Cash	<u>1,329,529</u>	<u>(9,369,285)</u>	<u>1,068,639</u>	<u>15,464,637</u>	<u>(9,119,117)</u>	<u>2,538,120</u>
Cash - Beginning of Period	97,469,359		82,265,612	83,334,251		80,796,131
Cash - End of Period	<u>98,798,888</u>		<u>83,334,251</u>	<u>98,798,888</u>		<u>83,334,251</u>
Change In Cash - Increase (Decrease)	<u>1,329,529</u>		<u>1,068,639</u>	<u>15,464,637</u>		<u>2,538,120</u>

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

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<b>ASSETS</b>	<b>December 31</b>	<b>November 30</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>One Month</b>	<b>Twelve Months</b>
<b>UTILITY PLANT - At Cost</b>					
Plant in service	\$ 694,206,264	\$ 686,472,256	\$ 667,921,516	\$ 7,734,009	\$ 26,284,749
Less - Accumulated depreciation	228,414,450	225,898,323	213,345,163	2,516,127	15,069,287
Net utility plant in service	<u>465,791,815</u>	<u>460,573,933</u>	<u>454,576,353</u>	<u>5,217,882</u>	<u>11,215,462</u>
Construction in progress	32,951,153	33,141,633	20,075,686	(190,480)	12,875,467
Construction materials - at average cost	3,916,834	3,939,942	3,650,436	(23,108)	266,398
Net utility plant	<u>502,659,802</u>	<u>497,655,507</u>	<u>478,302,475</u>	<u>5,004,295</u>	<u>24,357,327</u>
<b>NONCURRENT ASSETS</b>					
Cash-CPEP2 Settlement Fund-Restricted	-	-	-	-	-
Early Retiree Drug Subsidy - Restricted Fund	-	-	-	-	-
2018 Bond Project Fund	-	-	-	-	( )
Other Non-Current Assets	2,499,918	1,355,049	1,870,412	1,144,868	629,505
Total noncurrent assets	<u>2,499,918</u>	<u>1,355,049</u>	<u>1,870,412</u>	<u>1,144,868</u>	<u>629,505</u>
<b>CURRENT ASSETS</b>					
Cash & Short Term Investments	127,338,550	142,473,953	151,236,837	(15,135,404)	(23,898,288)
Bond Closing Fund - Restricted	-	-	-	-	-
Bond Sinking Fund - Restricted	200,509	13,326	200,939	187,183	(430)
Accounts receivable - utility service	21,788,683	15,054,031	16,587,971	6,734,652	5,200,711
Accounts receivable - other	2,759,554	1,023,863	4,424,161	1,735,692	(1,664,606)
Allowance for doubtful accounts	(3,455,730)	(3,874,754)	(3,561,890)	419,024	106,160
Interdepartmental Receivable from Water Dept	-	-	-	-	-
Accrued unbilled revenues	34,490,634	31,437,402	22,648,065	3,053,232	11,842,569
Natural gas in storage	3,913,958	4,018,400	2,476,227	(104,442)	1,437,732
Natural gas in pipeline storage	8,987,217	9,708,451	5,289,553	(721,234)	3,697,665
Propane in storage	5,644,689	5,644,689	3,563,138	-	2,081,551
Materials and supplies - at average cost	4,070,635	4,017,920	3,989,605	52,715	81,030
Prepayments	2,323,745	693,925	1,054,732	1,629,820	1,269,013
Total current assets	<u>208,062,444</u>	<u>210,211,206</u>	<u>207,909,338</u>	<u>(2,148,762)</u>	<u>153,106</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension	11,206,300	15,456,605	15,456,605	(4,250,305)	(4,250,305)
OPEB	3,200,868	664,523	664,523	2,536,345	2,536,345
Total Deferred Inflows	<u>14,407,168</u>	<u>16,121,128</u>	<u>16,121,128</u>	<u>(1,713,960)</u>	<u>(1,713,960)</u>
<b>Total Assets</b>	<u>\$ 727,629,331</u>	<u>\$ 725,342,890</u>	<u>\$ 704,203,353</u>	<u>\$ 2,286,441</u>	<u>\$ 23,425,978</u>

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

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DECEMBER 2021  
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<b>LIABILITIES AND NET WORTH</b>	<b>December 31</b>	<b>November 30</b>	<b>January 1</b>	<b>Increase (Decrease)</b>	
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>One Month</b>	<b>Twelve Months</b>
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt - Revenue Bonds Net of Disc/Premium	28,093,712	29,307,376	29,407,949	(1,213,665)	(1,314,238)
Long-Term Debt - CNG Loan	-	-	-	-	-
Unearned Gas Purchase Discount	-	-	-	-	-
Net pension liability	(25,096,236)	(2,961,072)	(2,961,072)	(22,135,164)	(22,135,164)
Net OPEB liability	35,967,455	54,499,255	49,846,993	(18,531,800)	(13,879,538)
Total noncurrent liabilities	<u>38,964,931</u>	<u>80,845,559</u>	<u>76,293,871</u>	<u>(41,880,628)</u>	<u>(37,328,939)</u>
<b>CURRENT LIABILITIES</b>					
Accounts payable	42,543,693	29,881,728	29,119,518	12,661,964	13,424,175
Interdepartmental Payable to Water Dept	3,932,873	6,281,981	3,295,261	(2,349,108)	637,612
Current maturities of Revenue Bonds	1,205,000	-	1,150,000	1,205,000	55,000
Current maturities of CNG loan	-	-	()	-	-
Unearned Gas Purchase Discount	-	-	-	-	-
Customer deposits	12,458,932	12,400,143	12,442,488	58,789	16,444
Customer credit balances	6,514,979	9,108,469	13,083,710	(2,593,490)	(6,568,731)
Statutory payments to municipalities	1,448,944	837,134	1,003,654	611,809	445,290
Accrued Interest on Revenue Bonds	86,765	()	91,557	86,765	(4,792)
Accrued vacation payable	4,519,381	4,679,709	4,679,709	(160,329)	(160,329)
Total current liabilities	<u>72,710,566</u>	<u>63,189,165</u>	<u>64,865,896</u>	<u>9,521,401</u>	<u>7,844,669</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	<u>1,429,798</u>	<u>775,227</u>	<u>1,200,974</u>	<u>654,571</u>	<u>228,824</u>
<b>SELF - INSURED RISKS</b>	<u>3,562,266</u>	<u>2,772,982</u>	<u>2,421,341</u>	<u>789,284</u>	<u>1,140,925</u>
<b>OTHER LIABILITIES</b>	<u>452,807</u>	<u>1,940,815</u>	<u>5,217,923</u>	<u>(1,488,008)</u>	<u>(4,765,117)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	41,448,229	41,406,684	41,726,625	41,545	(278,395)
Pension	45,960,286	41,907,937	41,907,937	4,052,349	4,052,349
OPEB	32,767,392	26,844,787	26,844,787	5,922,605	5,922,605
Total Deferred Inflows	<u>120,175,907</u>	<u>110,159,408</u>	<u>110,479,349</u>	<u>10,016,499</u>	<u>9,696,558</u>
<b>NET POSITION - ACCUMULATED REINVESTED EARNINGS</b>	<u>490,333,056</u>	<u>465,659,734</u>	<u>443,723,999</u>	<u>24,673,322</u>	<u>46,609,057</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 727,629,331</u>	<u>\$ 725,342,890</u>	<u>\$ 704,203,353</u>	<u>\$ 2,286,441</u>	<u>\$ 23,425,978</u>

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

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	December 2021		December 2020	Twelve Months 2021		Twelve Months 2020
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 34,986,834	\$ 30,630,112	\$ 26,705,677	\$ 224,778,872	\$ 191,137,520	\$ 175,086,636
(Over)/under gas recovery	1,520,557	-	(824,735)	4,798,855	-	(1,688,156)
Infrastructure charge	1,077,177	1,101,680	1,025,073	13,401,667	13,192,122	13,152,817
Other operating revenues	325,951	468,415	169,782	4,979,255	5,002,912	4,120,388
Total operating revenues	37,910,520	32,200,207	27,075,797	247,958,650	209,332,554	190,671,685
Less: Bad debt expense	(65,850)	(117,961)	(50,769)	(377,858)	(766,852)	(721,885)
Total operating revenues, net	37,844,670	32,082,246	27,025,028	247,580,793	208,565,702	189,949,801
Less: Natural gas purchased for resale	25,959,468	18,022,434	15,777,240	141,453,373	108,225,499	90,982,891
CPEP Rebates	(79,074)	-	(1,630,743)	(1,111,097)	(1,048,120)	(3,946,821)
Operating revenue, net of gas cost	11,964,276	14,059,812	12,878,532	107,238,517	101,388,323	102,913,731
<b>REVENUE DEDUCTIONS</b>						
Operating expense	(16,472,864)	3,727,420	(10,453,168)	21,336,108	39,897,962	24,399,191
Maintenance expense	1,502,669	1,359,443	1,421,247	16,229,650	18,007,930	16,286,201
Other Non-operating expense (income)	8,570	-	522,780	18,761	-	469,820
Depreciation	1,554,655	1,661,893	1,500,282	18,240,248	19,023,967	17,458,144
Statutory payments & fuel taxes	618,917	598,495	401,437	3,795,129	3,734,718	2,920,499
Bond issuance costs - 2021 GIR Bond	-	-	-	-	288,782	-
Bond issuance costs - 2021 LNG Bond	-	-	-	-	707,071	-
Interest expense - 2018 GIR Bond	78,100	78,100	82,414	984,649	984,649	1,034,138
Interest expense - 2021 GIR Bond	-	71,090	-	-	429,864	-
Interest expense - 2021 LNG Bond	-	174,063	-	-	1,052,503	-
Interest expense	2,729	4,336	4,842	40,305	51,192	60,072
Total revenue deductions	(12,707,223)	7,674,840	(6,520,168)	60,644,850	84,178,638	62,628,066
Net revenues	24,671,499	6,384,972	19,398,699	46,593,667	17,209,685	40,285,664
<b>OTHER INCOME &amp; EXPENSE - Interest, Invest Earnings &amp; Exp</b>	1,823	96,214	1,993	15,390	600,383	502,185
<b>FUNDS PROVIDED</b>						
Net income (loss)	24,673,322	6,481,186	19,400,693	46,609,057	17,810,068	40,787,849
Depreciation and amortization charges	2,010,342	2,416,187	1,992,618	23,705,243	26,978,596	23,128,796
Net Pension Obligation	(22,135,164)	-	(25,630,373)	(22,135,164)	-	(25,630,373)
Deferred inflows - pension	4,052,349	-	10,066,179	4,052,349	-	10,066,179
Deferred inflows - OPEB	5,922,605	-	(4,923,070)	5,922,605	-	(4,923,070)
OPEB	-	-	-	-	-	-
Contribution in aid of construction - mains	121,810	-	292,987	655,126	-	1,542,525
Contribution in aid of construction - grants	-	-	-	-	-	-
Customer Advances for Construction	654,571	-	538,339	228,824	-	415,878
GIR bond proceeds - 2021	-	-	-	-	28,878,240	-
LNG bond proceeds - 2021	-	-	-	-	70,707,071	-
Total funds provided	15,299,835	8,897,373	1,737,373	59,038,040	144,373,975	45,387,783
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	4,045,523	1,435,662	(436,382)	32,200,033	58,855,319	28,220,897
Plant additions and replacements - Cast Iron	3,049,378	2,068,763	2,132,241	16,796,059	20,880,000	17,998,797
OPEB - Begin Pre-funding	-	-	-	-	-	-
Deferred outflows - pension	(4,250,305)	-	(6,779,682)	(4,250,305)	-	(6,779,682)
Deferred outflows - OPEB	2,536,345	-	(332,262)	2,536,345	-	(332,262)
Natural gas inventory increase (decrease)	(825,675)	(1,448,028)	(1,263,722)	7,216,947	944,643	(884,756)
Loan Retirement long-term CNG	-	-	20,037	-	-	245,235
Bond retirement - GIR Bond 2018	-	-	-	1,150,000	1,150,000	1,095,000
Bond interest - 2018 Expense accrual (non cash)	(78,100)	(78,095)	(82,414)	(984,648)	(984,649)	(1,034,138)
Bond interest - 2018 Payment	-	-	-	1,098,678	1,098,679	1,153,429
Bond Retirement - GIR Bond 2021	-	89,067	-	-	531,084	-
Bond Interest Accrual - GIR Bond 2021	-	(71,091)	-	-	(429,864)	-
Bond Interest Payment - GIR Bond 2021	-	71,091	-	-	429,864	-
Bond Retirement - LNG Bond 2021	-	218,078	-	-	1,300,336	-
Bond Interest Accrual - LNG Bond 2021	-	(174,062)	-	-	(1,052,503)	-
Bond Interest Payment - LNG Bond 2021	-	174,062	-	-	1,052,503	-
Transfer to/from 2018 Bond Sinking Fund	-	-	-	-	-	-
Total funds expended	4,477,165	2,285,447	(6,742,184)	55,763,108	83,775,412	39,682,519
Subtotal - Funds Provided less Funds Expended	10,822,669	6,611,927	8,479,557	3,274,932	60,598,563	5,705,264

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	December 2021		December	Twelve Months 2021		Twelve
	Actual	Budget	2020 Actual	Actual	Budget	Months 2020 Actual
<b>BOND ACTIVITIES</b>						
Remove Net Bond Proceeds		-			(98,589,458)	
Transfer from bond closing fund	-			-		-
Bond Project Fund 2021 (Spending Funded by Bond Proceeds)	-	2,148,066	-	-	42,166,580	()
Net Change in Bond Project Fund	-	2,148,066	-	-	(56,422,878)	()
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond Closing Fund						
Bond Sinking Fund	(187,183)	(187,180)	(187,370)	430	208	(1,251)
Accounts Receivable - Utility Service	(6,734,652)		(2,145,467)	(5,200,711)		2,475,473
Accounts Receivable - Other	(1,735,692)	-	(2,703,885)	1,664,606		(1,941,639)
Allowance for Uncollectible Accounts	(419,024)		(776,257)	(106,160)		(112,074)
I/Co Receivable from Water Department	-		-	-		1,325,135
Accrued Unbilled Revenue	(3,053,232)		(4,027,826)	(11,842,569)		(5,781,183)
Materials and Supplies	(52,715)		(95,631)	(81,030)		(285,068)
Prepayments	(1,629,820)		(163,425)	(1,269,013)		(3,190)
Other Noncurrent Assets	(1,144,868)		(4,385,044)	(629,505)		(665,648)
<b>LIABILITY ACCOUNTS</b>						
Unearned Gas Purchase Discount-Current	-		-	-		-
Unearned Gas Purchase Discount-Noncurrent	-		-	-		-
Accounts Payable	12,661,964		7,428,371	13,424,175		730,025
I/Co Payable to Water Department	(2,349,108)		(2,056,356)	637,612		3,295,261
Customer Deposits	58,789		9,774	16,444		(64,277)
Customer Credit Balances	(2,593,490)		(2,129,083)	(6,568,731)		6,877,950
Self Insured Risk Liability	789,284		1,153,746	1,140,925		1,089,387
Statutory Payments to Municipalities	611,809		391,964	445,290		(124,699)
Accrued Vacation Payable	(160,329)		652,352	(160,329)		652,352
Other Liabilities	(1,488,008)		824,735	(4,765,117)		1,688,156
All other, net	(18,531,800)	-	(8,876,281)	(13,879,538)		(4,024,426)
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET ACCOUNTS - SOURCE (USE) OF CASH</b>	(25,958,073)	(187,180)	(17,085,684)	(27,173,220)	208	5,130,287
Net Increase (Decrease) in Cash	<u>(15,135,404)</u>	<u>8,572,813</u>	<u>(8,606,127)</u>	<u>(23,898,288)</u>	<u>4,175,893</u>	<u>10,835,551</u>
Cash - Beginning of Period	142,473,953		159,842,965	151,236,837		140,401,286
Cash - End of Period	<u>127,338,550</u>		<u>151,236,837</u>	<u>127,338,550</u>		<u>151,236,837</u>
Change In Cash - Increase (Decrease)	<u>(15,135,404)</u>		<u>(8,606,128)</u>	<u>(23,898,288)</u>		<u>10,835,551</u>