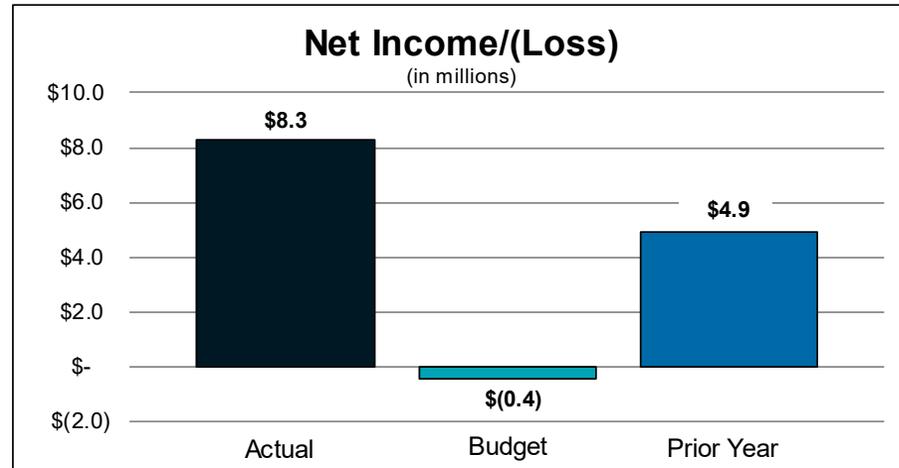
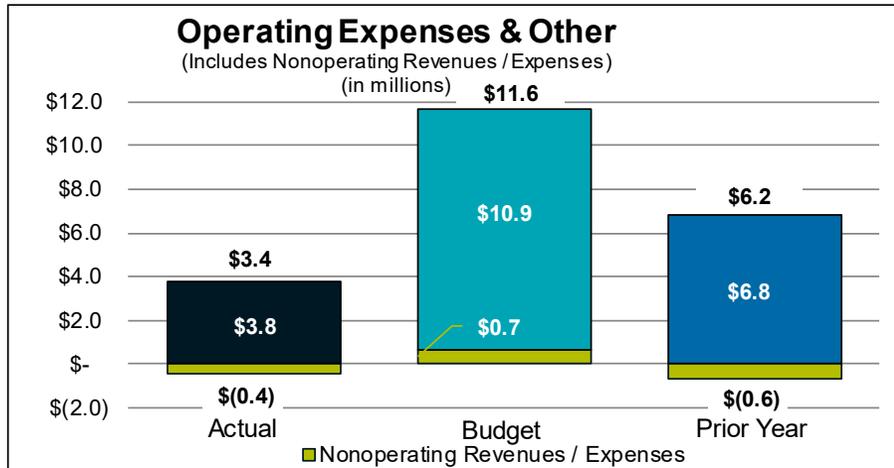
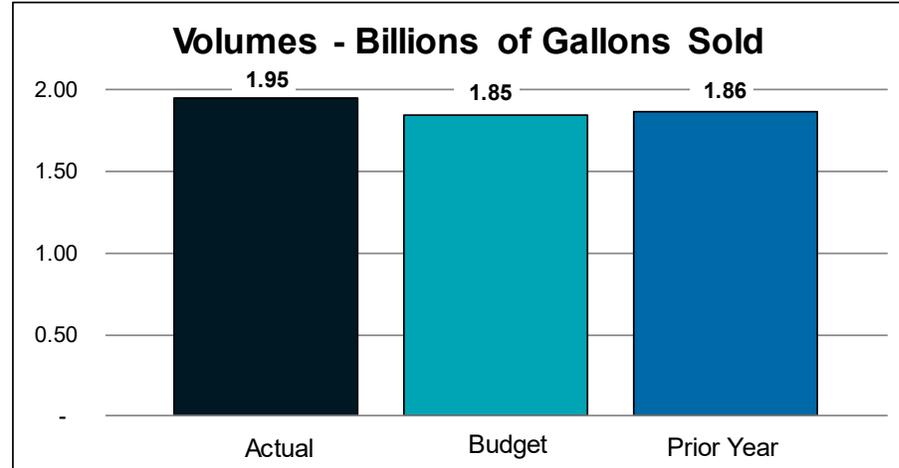
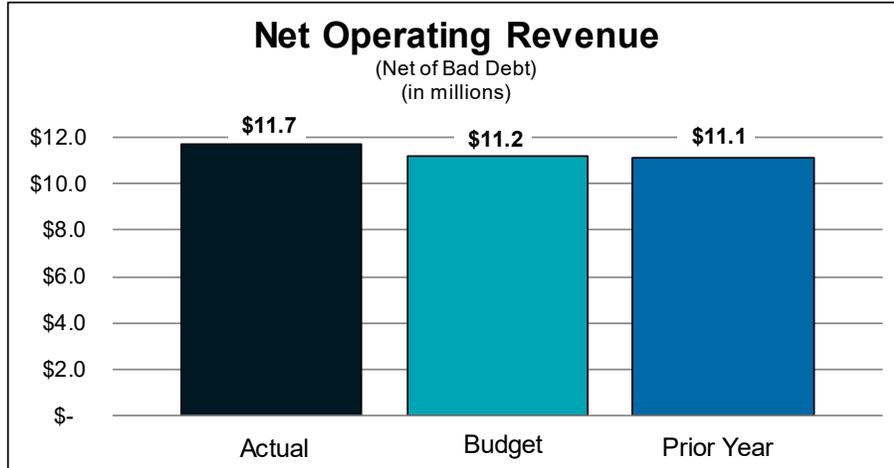


# REPORT ON INCOME & FINANCE

DECEMBER 2025

# WATER OPERATIONS

## CURRENT MONTH – DECEMBER 2025



# WATER OPERATIONS SUMMARY

## DECEMBER 2025 vs. BUDGET

### Revenue:

- December Water sales revenues of \$11.7 million were favorable to budget by \$0.5 million, or 4.6%, as follows:
  - Increased metered sales of water due to volumes that were up 5.2% vs. budget
  - All other non-volume related

Millions

\$	0.3
\$	0.2

### Volumes:

- December Water volumes were favorable to budget by 5.2%

### Operating Expenses & Other:

- December operating expenses and other of \$3.4 million were favorable to budget by \$8.2 million, or 70.8%, 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:
    - Decrease in OPEB expense primarily due to amortization of actuarial adjustments from previous years and higher than expected earnings on investments in the OPEB trust \$ 6.7
    - Decrease in Pension expense primarily due to investment returns that were above expectations on pension trust investments \$ 3.3
    - Decrease in group health insurance expense due to lower claim costs \$ 2.0
    - Decreased Administrative & General expense charged to capital projects \$ (0.4)
    - All other, net \$ (0.7)
  - Decreased interest expense on revenue bonds due to timing of issuance of Water Bonds \$ 0.5
  - Increased WIR Water service reconnects/service replacements due to timing of various water main projects \$ (1.2)
  - Increased Distribution Maintenance expense primarily due to timing of paving cuts for water main maintenance \$ (1.2)
  - Loss on the sale of various old special machines that had reached the end of their useful life \$ (0.3)
  - Increased Primary Pumping Maintenance expense primarily due to the timing of well maintenance at Platte South and Platte West \$ (0.3)
  - Increased lead service line replacements; net of grant revenue \$ (0.1)
  - All other, net \$ (0.1)

### Net Income:

- December's net income of \$8.3 million was favorable to budget by \$8.7 million

# WATER OPERATIONS SUMMARY

## DECEMBER 2025 vs. PRIOR YEAR

### Revenue:

- December Water sales revenues of \$11.7 million were favorable to prior year by \$0.6 million, or 5.0%, as follows:

- Increased metered sales of water due to volumes that were up 4.6% vs. prior year and the impact of the January 2, 2025 rate increase (7.55% increase to the Commodity component of rates for all customer classes, except Wholesale for which an updated rate schedule was implemented on July 2, 2025) \$ 0.5
- All other non-volume related \$ 0.1

Millions

### Volumes:

- December Water volumes were favorable to prior year by 4.6%

### Operating Expenses & Other:

- December operating expenses and other of \$3.4 million were favorable to prior year by \$2.8 million, or 45.1%, as follows:

- Decreased Administrative & General expense primarily due to the "true-up" entries in December 2024 and December 2025 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; significant contributors to the expense decrease include:

- Decrease in Pension expense primarily due to investment returns that were above expectations on pension trust investments	\$ 3.0	
- Decrease in group health insurance expense due to lower claim costs	\$ 0.7	
- Decreased Administrative & General expense charged to capital projects	\$ (0.9)	
- All other, net	\$ 1.4	\$ 4.2

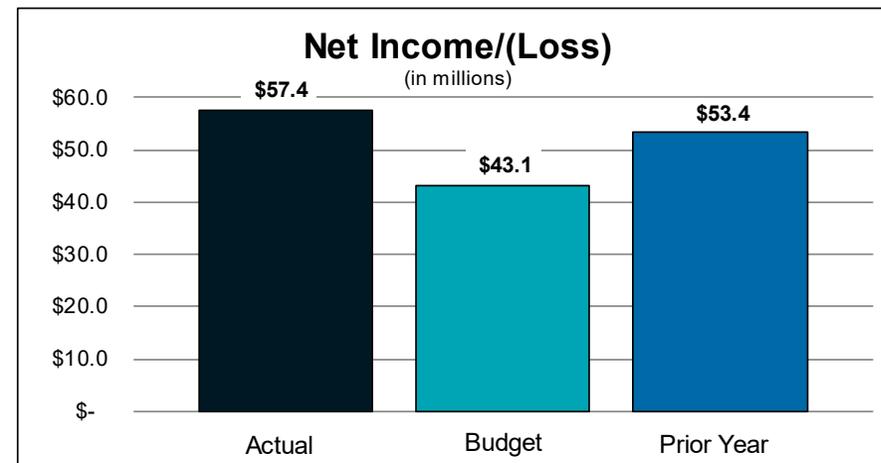
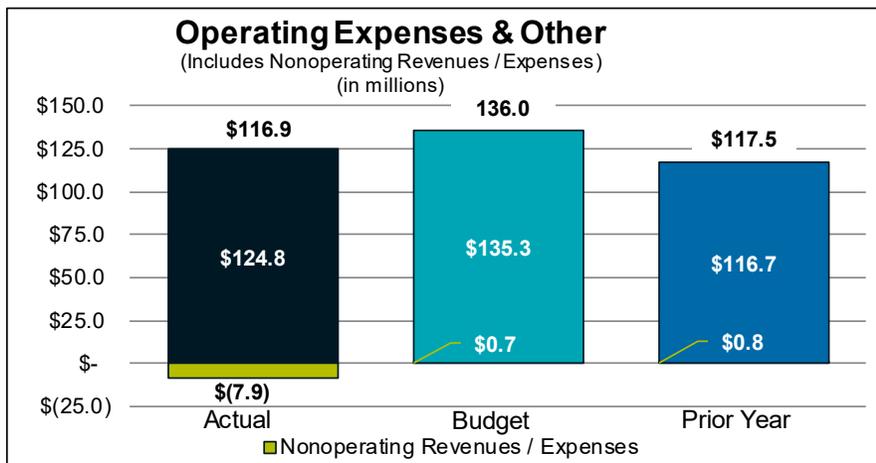
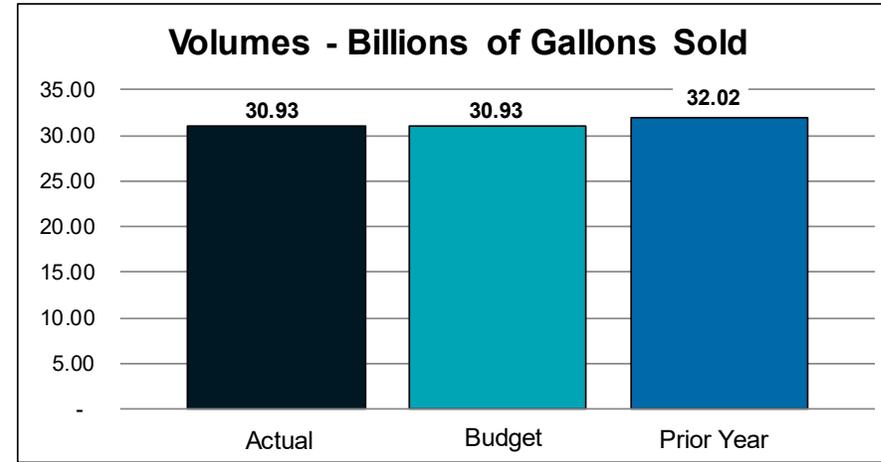
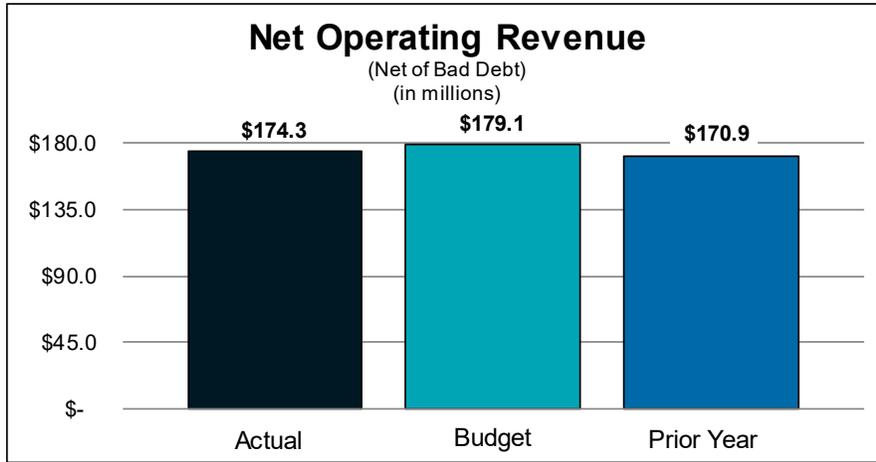
- Decreased Distribution Maintenance expense due to timing of paving cuts and reduction in water main maintenance \$ 0.9
- Increased WIR Water service reconnects/service replacements due to timing of various water main projects \$ (1.0)
- Loss on sale of various old special machines that had reached the end of their useful life in current year; combined with proceeds from sale of various old special machines in prior year \$ (0.8)
- Increased lead service line replacements; net of Grant revenue \$ (0.2)
- Increased Primary Pumping Maintenance expense primarily due to well maintenance at Platte South and Platte West \$ (0.3)

### Net Income:

- December's net income of \$8.3 million was favorable to prior year by \$3.4 million.

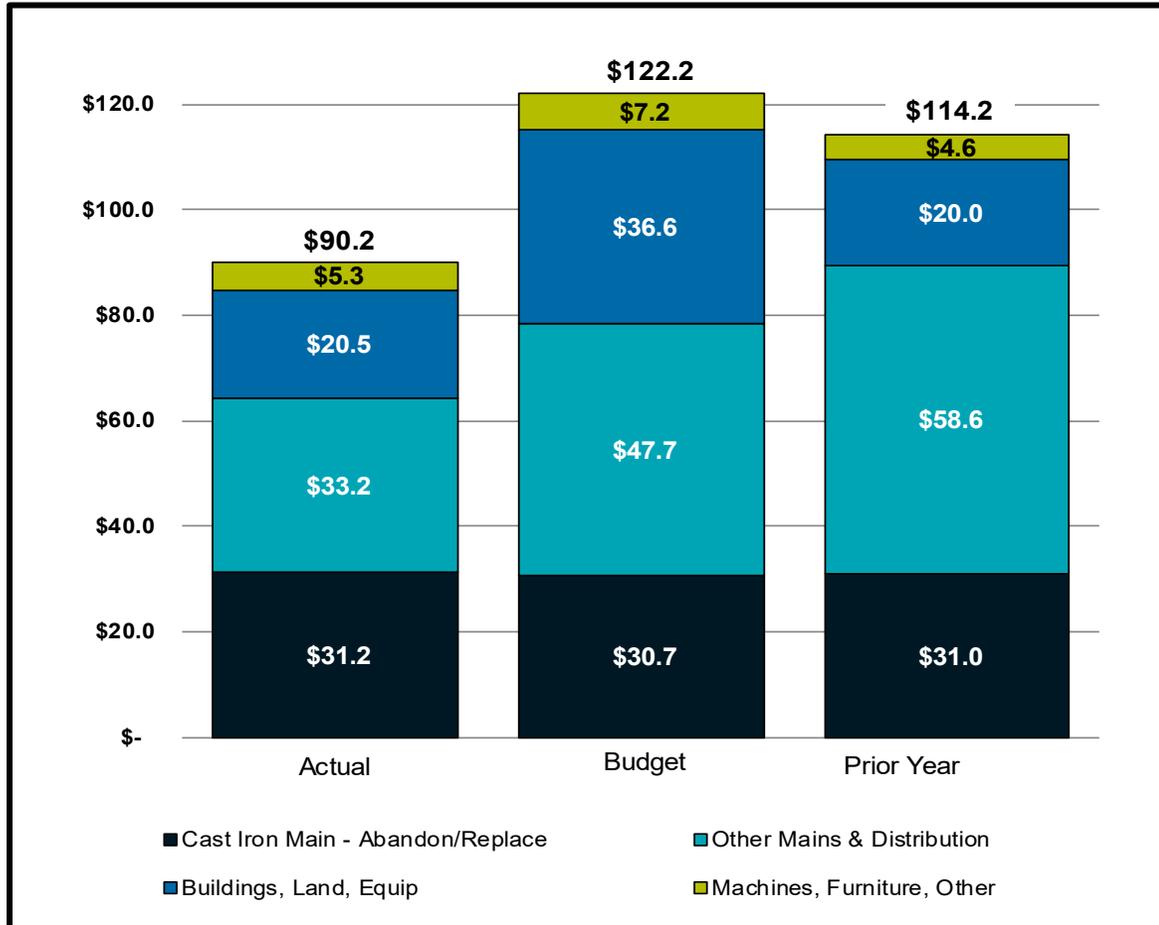
# WATER OPERATIONS

## YEAR-TO-DATE – DECEMBER 2025



# WATER CAPITAL EXPENDITURES

## YEAR-TO-DATE - DECEMBER 2025



- Year-to-date capital expenditures of \$90.2 million were \$32.0 million less than budget, as follows:

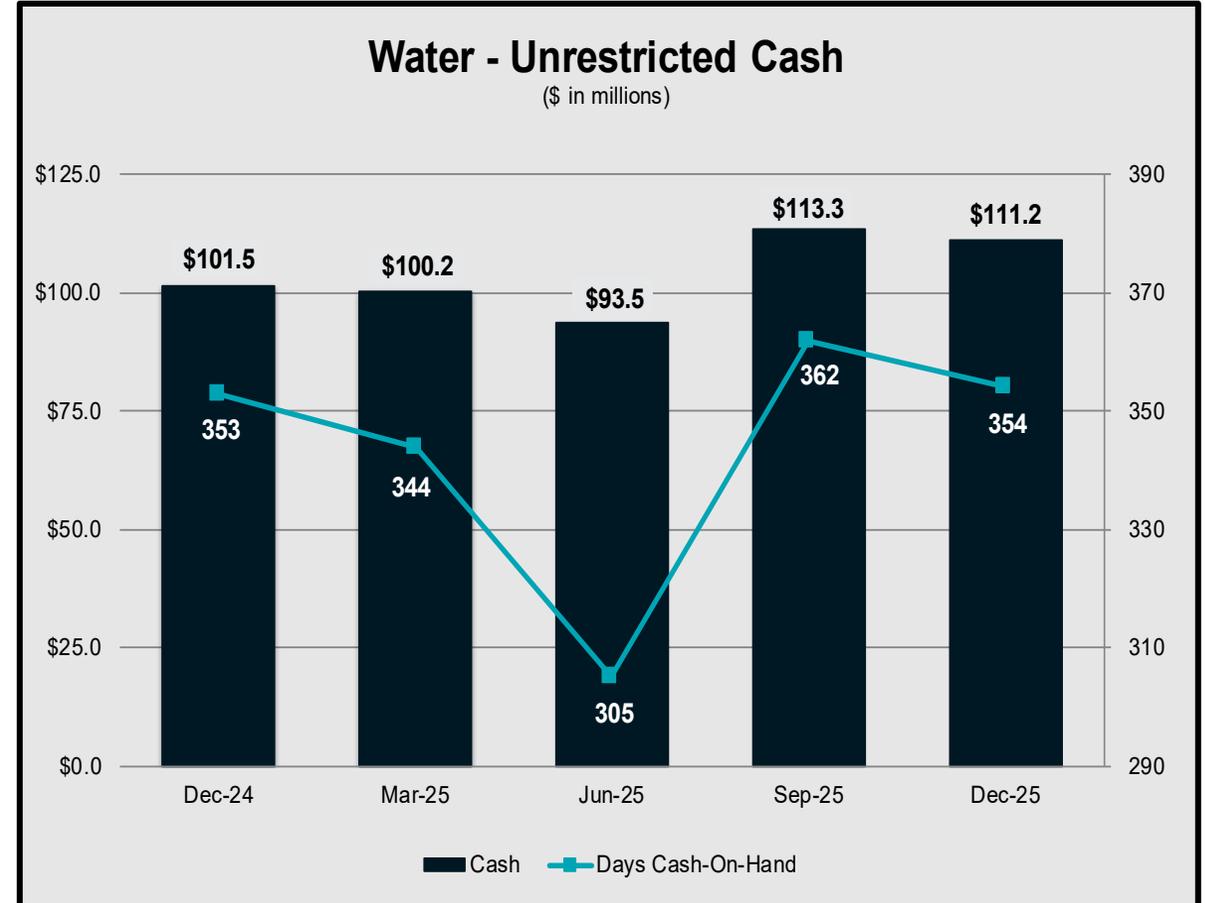
	Millions Over (Under) Budget
Pump Station - Highway 370 (timing)	\$ (2.4)
Northwest Reservoir - Land (timing)	\$ (2.3)
Platte South - Electrical Building Design & Construct (timing)	\$ (1.6)
Platte South - Admin Building Design & Construct (timing)	\$ (1.6)
SW Reservoir Pump Station - Design (timing)	\$ (1.0)
Florence - Electrical Gear Improvement (timing)	\$ (0.9)
Pump Station - 78th & Harrison pump engine replacement (timing)	\$ (0.7)
Platte South - Transformer Procurement (timing)	\$ (0.7)
Florence - Pre-Sed Basin Rehab-Design (timing)	\$ (0.5)
Platte West - Sed Basin Pump Station Upgrades (timing)	\$ (0.5)
Platte South - Dehumidifier Replacement (timing)	\$ 1.2
Buildings, Land & Equipment-All Other	\$ (5.1)
Mains - Cast Iron mains (timing)	\$ 0.5
Mains - All other mains (timing of large development projects)	\$ (14.5)
Construction Machines (timing)	\$ (0.3)
All other, net	\$ (1.6)
<b>Total</b>	<b>\$ (32.0)</b>

# CASH POSITION – WATER DEPARTMENT

## DECEMBER 31, 2025

- Cash and restricted funds totaled **\$118.3** million; unrestricted cash totaled **\$111.2** million, as depicted below:

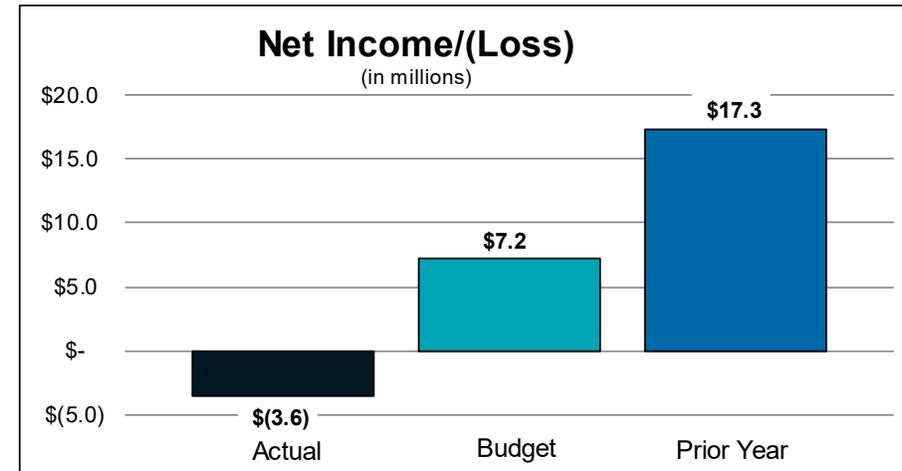
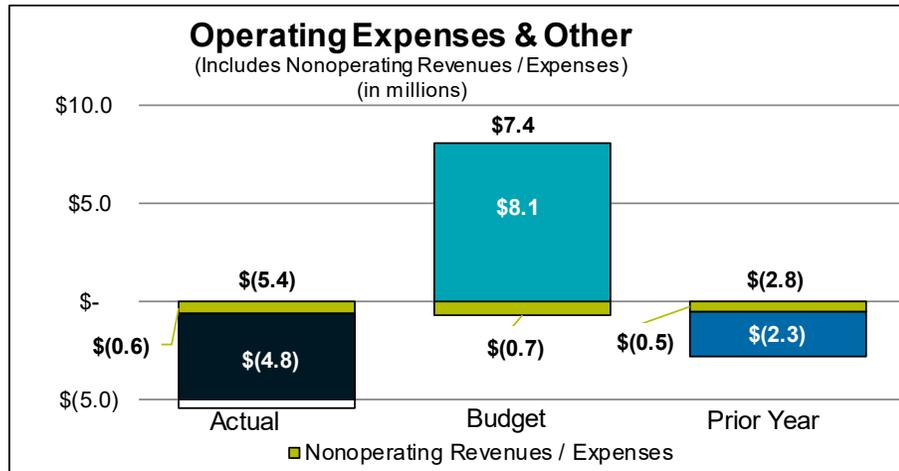
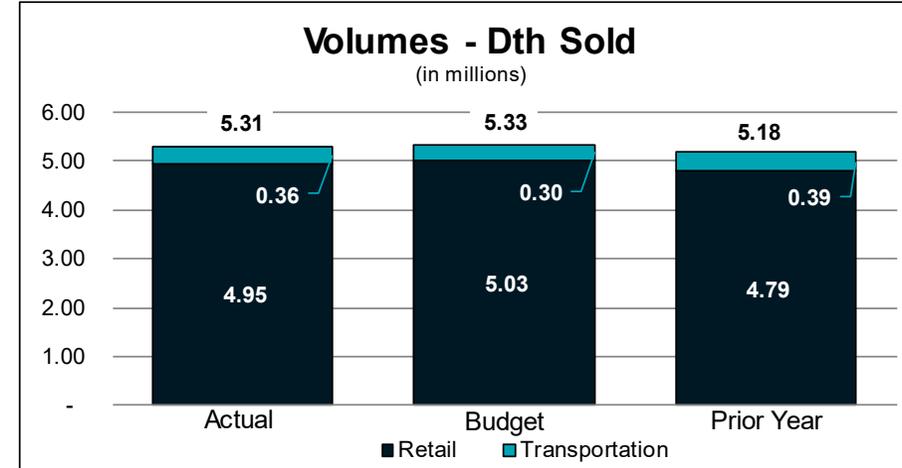
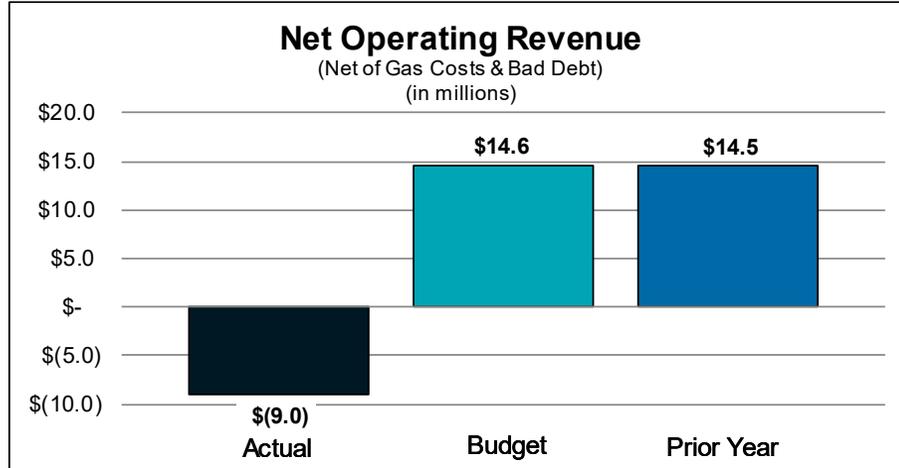
(\$ in millions)	12/31/2024	12/31/2025	Change
Cash Per Balance Sheet	\$ 134.9	\$ <b>118.3</b>	\$ (16.6)
Less Restricted Cash:			
2022 Bond Project Fund (proceeds remaining)	\$ 27.2	\$ 0.7	\$ (26.5)
Bond Sinking Funds (To pay interest & principal payments)	\$ 2.8	\$ 2.9	\$ 0.1
Bond Reserve Fund - Deposit in Lieu of Insurance (2012 bonds)	\$ 3.2	\$ 3.3	\$ 0.1
Platte West Environmental Fund	\$ 0.2	\$ 0.2	\$ (0.0)
Subtotal Restricted Cash	\$ 33.4	\$ 7.1	\$ (26.3)
<b>Unrestricted Cash</b>	<b>\$ 101.5</b>	<b>\$ <b>111.2</b></b>	<b>\$ 9.7</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 5.3	\$ 7.3	\$ 2.0
Sewer Fees Collected but not Remitted	\$ 19.4	\$ 20.3	\$ 0.9
Customer Advances for Construction*	\$ 49.1	\$ 34.2	\$ (14.9)
WIR Funds Collected but not Expended	\$ 26.2	\$ 18.8	\$ (7.4)
Cash Reserves	\$ 1.5	\$ 30.6	\$ 29.1
Days Cash on Hand (Unrestricted Cash)	353	354	1
Cash Required to meet 180 Day Goal	\$ 51.8	\$ 56.5	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 49.7	\$ 54.7	



\*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, 2025, \$25.8 million has been expended from Cash Reserves for work-in-progress.

# GAS OPERATIONS

## CURRENT MONTH – DECEMBER 2025



# GAS OPERATIONS SUMMARY

## DECEMBER 2025 vs. BUDGET

### Revenue:

Millions

• December Gas net revenues of (\$9.0) million were unfavorable to budget by \$23.6 million, or 162.0%, as follows:

- |   |    |        |  |
|---|----|--------|--|
| • Adjustment related to change in estimate methodology for unbilled revenue accruals                      | \$ | (18.4) |  |
| • Decreased billed revenue primarily due to an decrease in billed volumes that were down 13.8% vs. budget | \$ | (5.4)  |  |
| • All other non-volume related  | \$ | 0.2    |  |

### Volumes:

• December Gas volumes were unfavorable to budget by 0.4%

### Operating Expenses & Other:

• December operating expenses and other of (\$5.4) million were favorable to budget by \$12.8 million, or 174.3%, 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: |    |     |          |
| - Decrease in OPEB expense primarily due to amortization of actuarial adjustments from previous years and higher than expected earnings on investments in the OPEB trust  | \$ | 7.5 |          |
| - Decrease in Pension expense primarily due to investment returns that were above expectations on pension trust investments   | \$ | 3.7 |          |
| - Decrease in group health insurance expense due to lower claim costs   | \$ | 2.3 |          |
| - All other, net  | \$ | 0.2 | \$ 13.7  |
| • Increased Distribution Maintenance expense due to timing of paving cuts for gas main maintenance  |    |     | \$ (0.3) |
| • Increased Customer accounting and collecting expense due to increase in credit card fees  |    |     | \$ (0.2) |
| • All other, net  |    |     | \$ (0.4) |

### Net Income:

• December's net loss of \$3.6 million was unfavorable to budget by \$10.8 million

# GAS OPERATIONS SUMMARY

## DECEMBER 2025 vs. PRIOR YEAR

### Revenue:

• December Gas net revenues of (\$9.0) million were unfavorable to prior year by \$23.5 million, or 162.3%, as follows:

	Millions
• Adjustment related to change in methodology for unbilled revenue accruals	\$ (24.7)
• Timing of annual rebate for CPEP #4 & #5 (recognized in November in current year and December in prior year)	\$ (1.2)
• Increased billed revenue driven by billed volumes that were up 6.8% vs. prior year and the impact of the January 2, 2025 rate increase (2.5% increase to the Margin component of rates for all customer classes)	\$ 2.3
• All other non-volume related	\$ 0.1

### Volumes:

• December Gas volumes were favorable to prior year by 2.6%

### Operating Expenses & Other:

• December operating expenses and other of (\$5.4) million were favorable to prior year by \$2.6 million, or 97.6%, as follows:

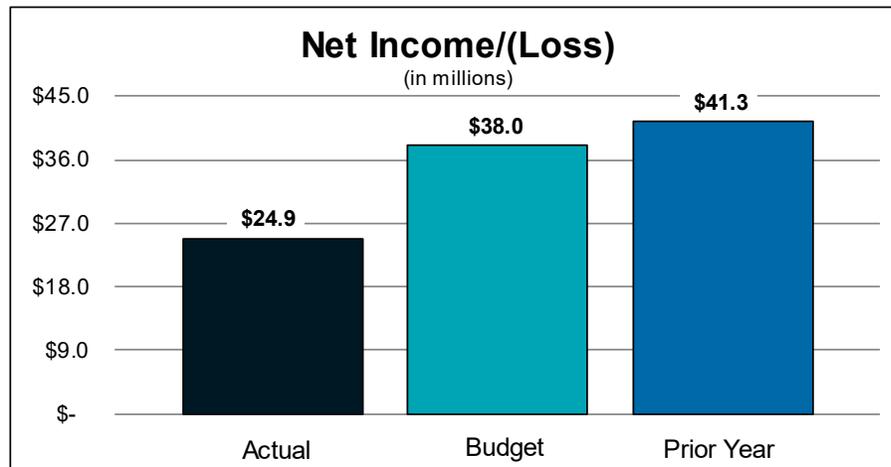
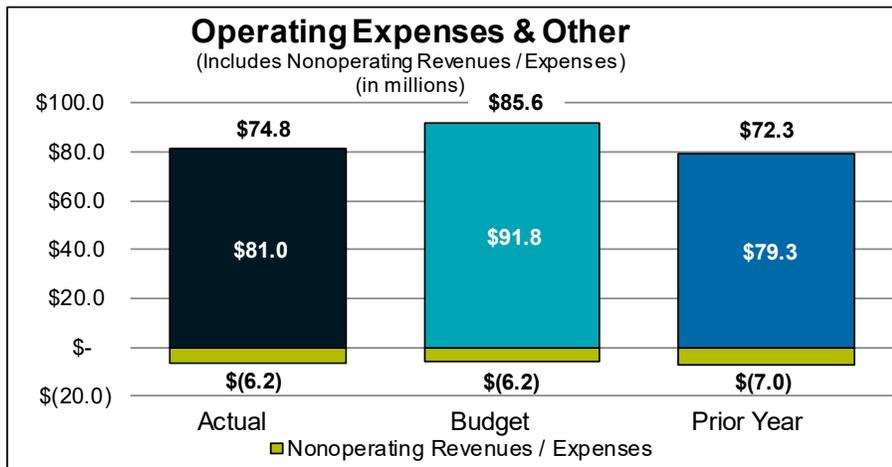
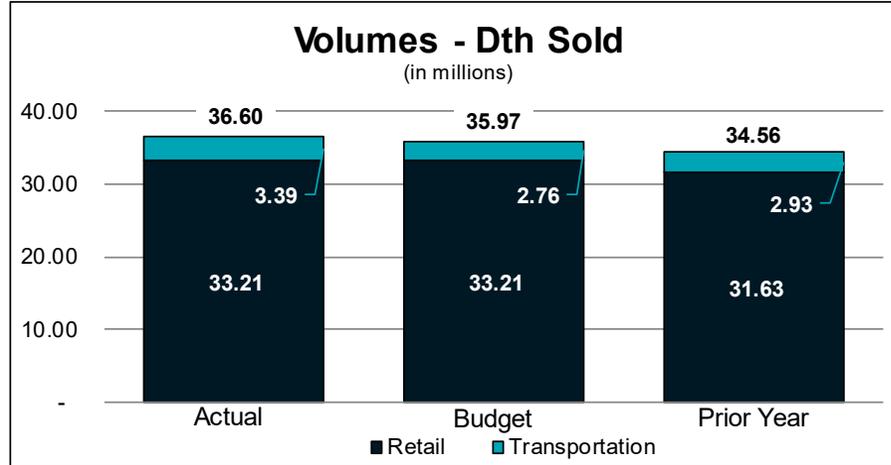
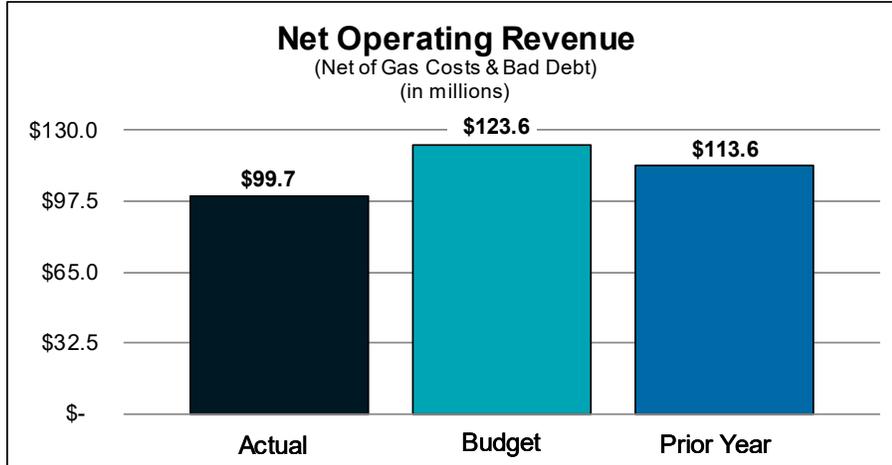
• Decreased Administrative & General expense primarily due to the "true-up" entries in December 2024 and December 2025 associated with expenses over "cleared/applied"; various expenses (i.e. pension, health benefits, OPEB/Retiree medical) accrued throughout the year based on estimates with a "true-up" to actual occurring in December; significant contributors to the expense decrease include:		
- Decrease in Pension expense primarily due to investment returns that were above expectations on pension trust investments	\$ 3.3	
- All other, net	<u>\$ 0.3</u>	\$ 3.6
• Increased PHMSA grant revenue earned in 2025		\$ 0.6
• Increased Depreciation & Amortization expense primarily driven by the amortization of the Digital Platform Migration project		\$ (0.6)
• Decreased investment and interest income primarily due to lower investable cash balances and lower yields		\$ (0.4)
• Increased Distribution Maintenance expense due to timing of paving cuts for gas main maintenance		\$ (0.3)
• Increased GIR Gas service reconnects due to timing of various gas main projects		\$ (0.2)
• All other, net		\$ (0.1)

### Net Income:

• December's net loss of \$3.6 million was unfavorable to prior year by \$20.9 million

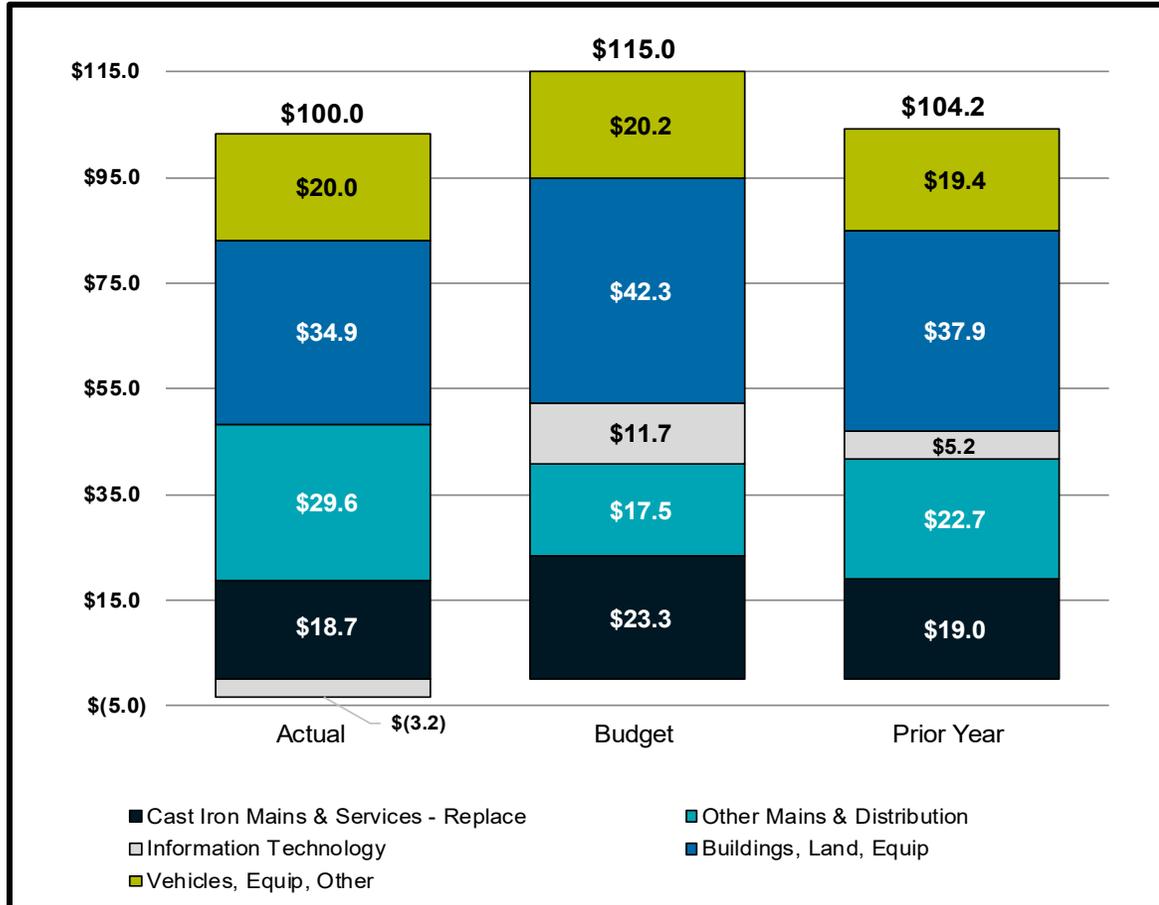
# GAS OPERATIONS

## YEAR-TO-DATE – DECEMBER 2025



# GAS CAPITAL EXPENDITURES

## YEAR-TO-DATE - DECEMBER 2025



- Year-to-date capital expenditures of \$100.0 million were \$15.0 million less than budget, as follows:

	Millions Over (Under) Budget
Buildings, Land and Equipment - Construction Center Evaluation and Renovations (timing)	\$ (4.4)
Buildings, Land and Equipment - New Construction Center (timing)	\$ (3.2)
Buildings, Land and Equipment - LNG & PA IT Fiberoptic Upgrade (timing)	\$ (0.6)
Buildings, Land and Equipment - LNG Dike Upgrades (timing)	\$ (0.4)
Buildings, Land and Equipment - LNG Liquefaction Replacement	\$ 2.0
Buildings, Land and Equipment - All Other	\$ (0.8)
Information Technology - Digital Platform Modernization*	\$ (14.5)
Information Technology - All other	\$ (0.4)
Mains - Cast Iron Mains and Services (Abandon/Replace) (timing)	\$ (4.6)
Mains - Other Mains & Distribution	\$ 12.1
Motor Vehicles (timing)	\$ (5.0)
All Other-Misc.	\$ 4.8
<b>Total</b>	<b>\$ (15.0)</b>

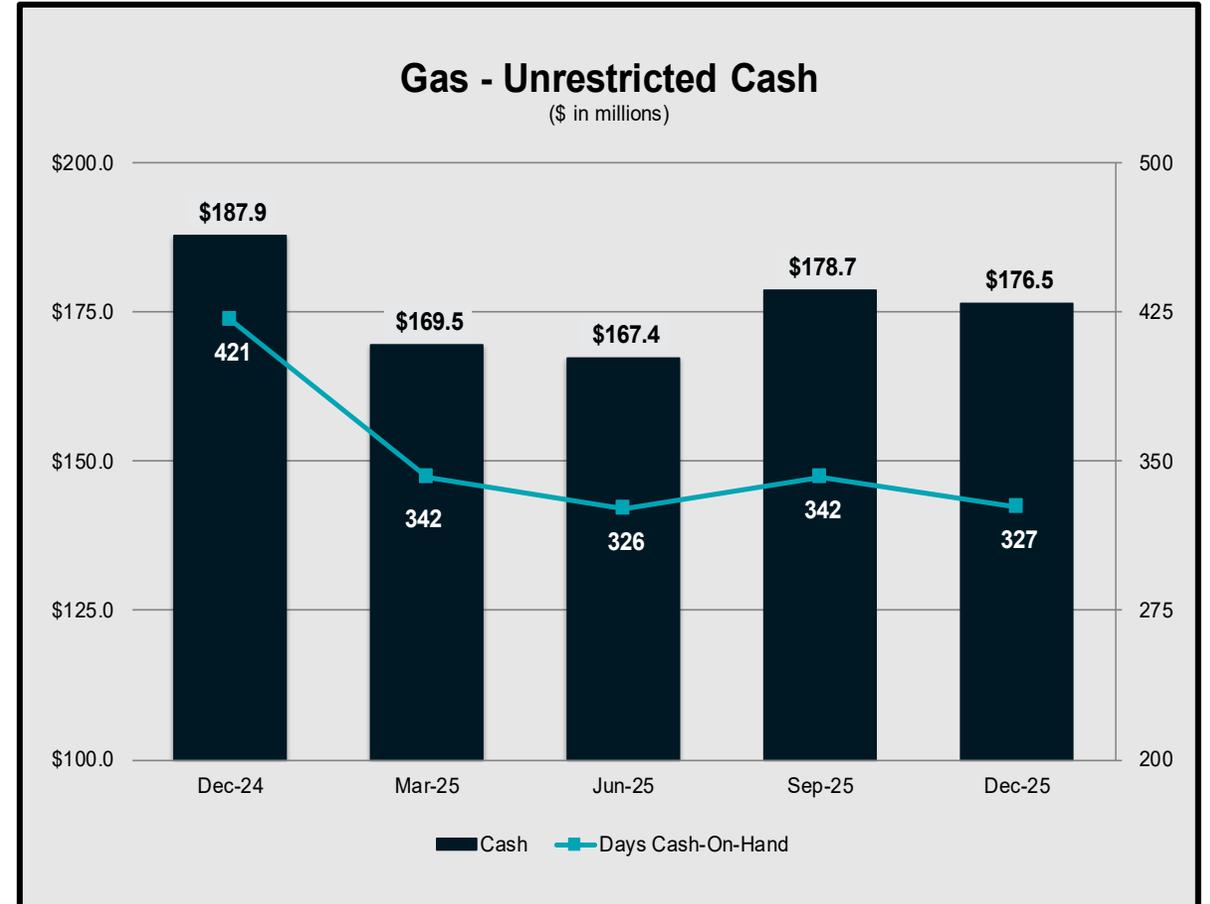
\*Information Technology – Digital Platform Modernization includes adjustment to reclassify expenditures as SBITA (Subscription-Based Information Technology Arrangement) per GASB Statement 96.

# CASH POSITION – GAS DEPARTMENT

## DECEMBER 31, 2025

- Cash and restricted funds totaled \$209.7 million; unrestricted cash totaled \$176.5 million, as depicted below:

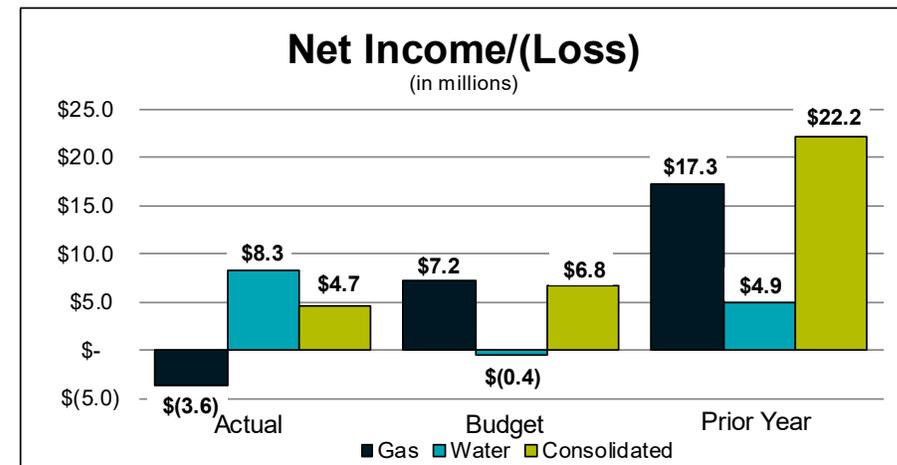
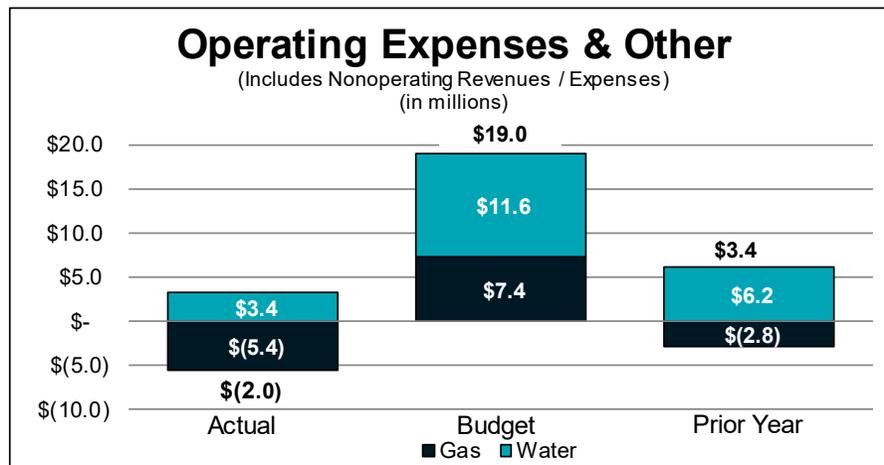
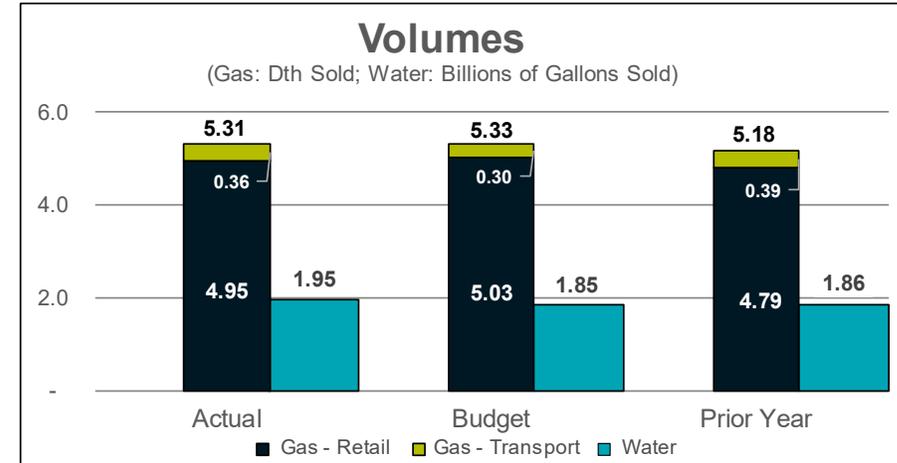
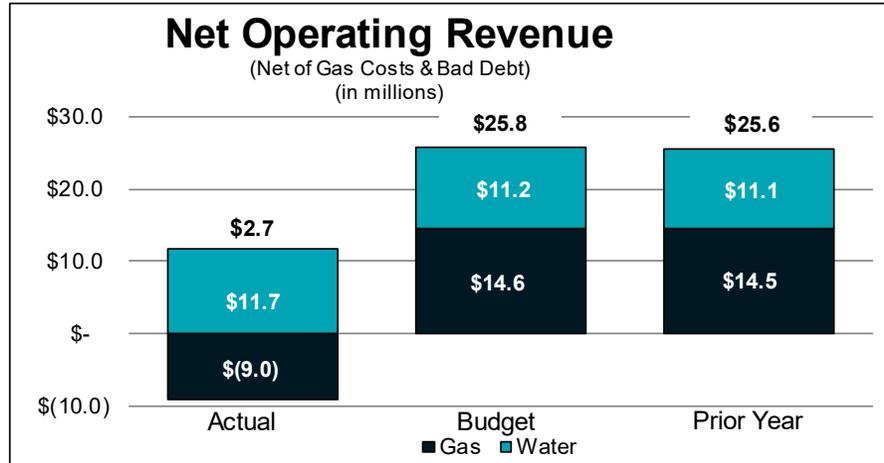
(\$ Millions)	12/31/2024	12/31/2025	Change
Cash per Balance Sheet	\$ 268.7	\$ 209.7	\$ (59.0)
Less Restricted Cash:			
2023 Bond Project Funds (Proceeds Remaining)	\$ 75.2	\$ 31.4	\$ (43.8)
2022 Bond Project Funds (Proceeds Remaining)	\$ 4.0	\$ 0.1	\$ (3.9)
Bond Sinking Funds (To pay interest & principal payments)	\$ 1.6	\$ 1.7	\$ 0.1
Subtotal Restricted Cash	\$ 80.8	\$ 33.2	\$ (47.6)
<b>Unrestricted Cash</b>	<b>\$ 187.9</b>	<b>\$ 176.5</b>	<b>\$ (11.4)</b>
Components of Unrestricted Cash			
Customer Deposits and Credit Balances	\$ 36.2	\$ 22.5	\$ (13.7)
Customer Advances for Construction	\$ 0.4	\$ 1.0	\$ 0.6
Cash Reserves**	\$ 151.3	\$ 153.0	\$ 1.7
Days Cash on Hand (Unrestricted Cash)	421	327	(94)
Cash Required to meet 180 Day Goal	\$ 80.3	\$ 97.1	
Unrestricted Cash Balance Over (Short) of 180 Day Goal	\$ 107.6	\$ 79.4	



\*\*Cash Reserves as of December 31, 2025 were negatively impacted by \$6.6 million due to spending on projects to be funded by the 2022 and 2023 Gas Revenue Bonds; Cash Reserves will be “reimbursed” in January 2026. (There is a one-month lag between incurring costs and reimbursement.)

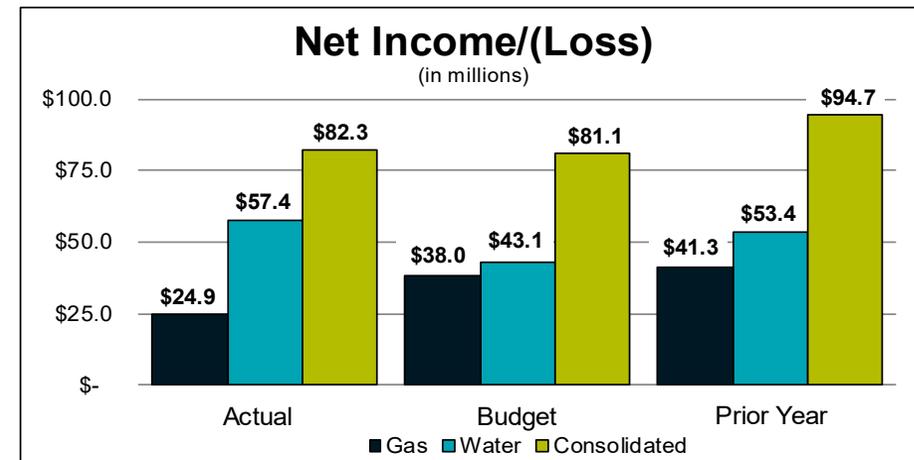
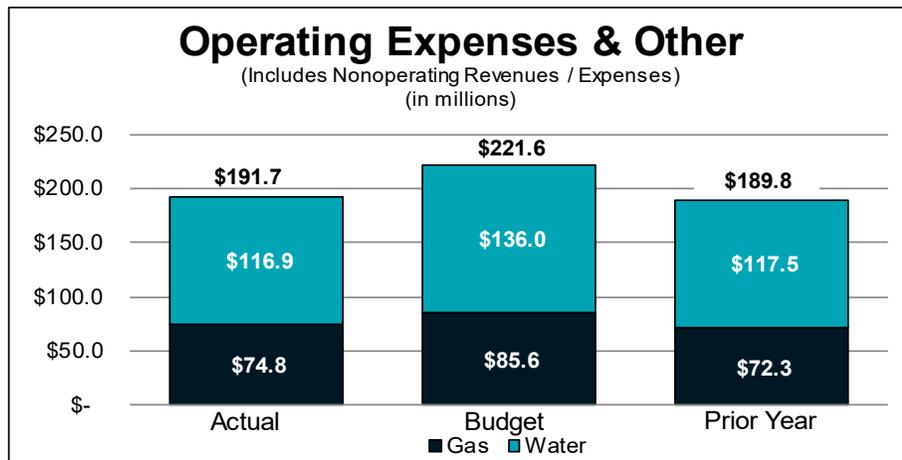
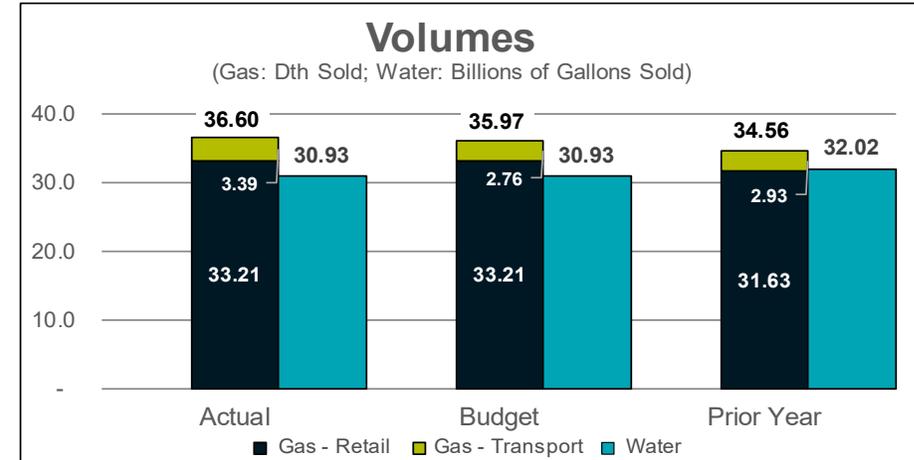
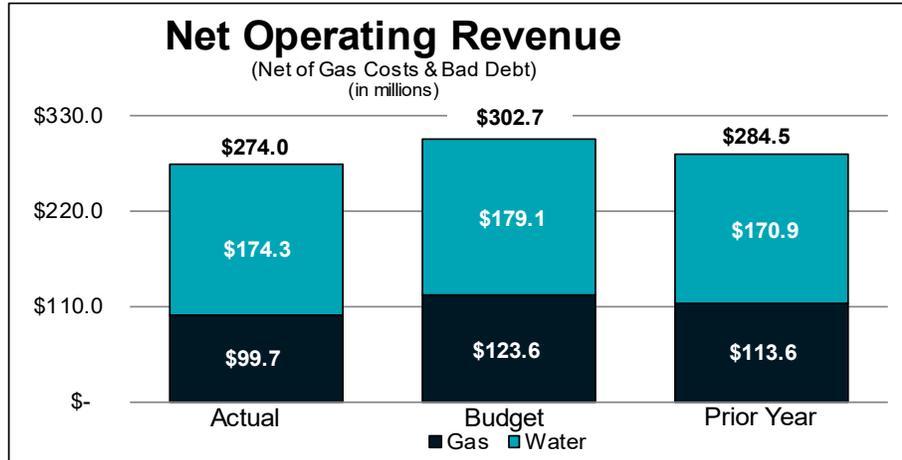
# WATER & GAS OPERATIONS

## CURRENT MONTH – DECEMBER 2025



# WATER & GAS OPERATIONS

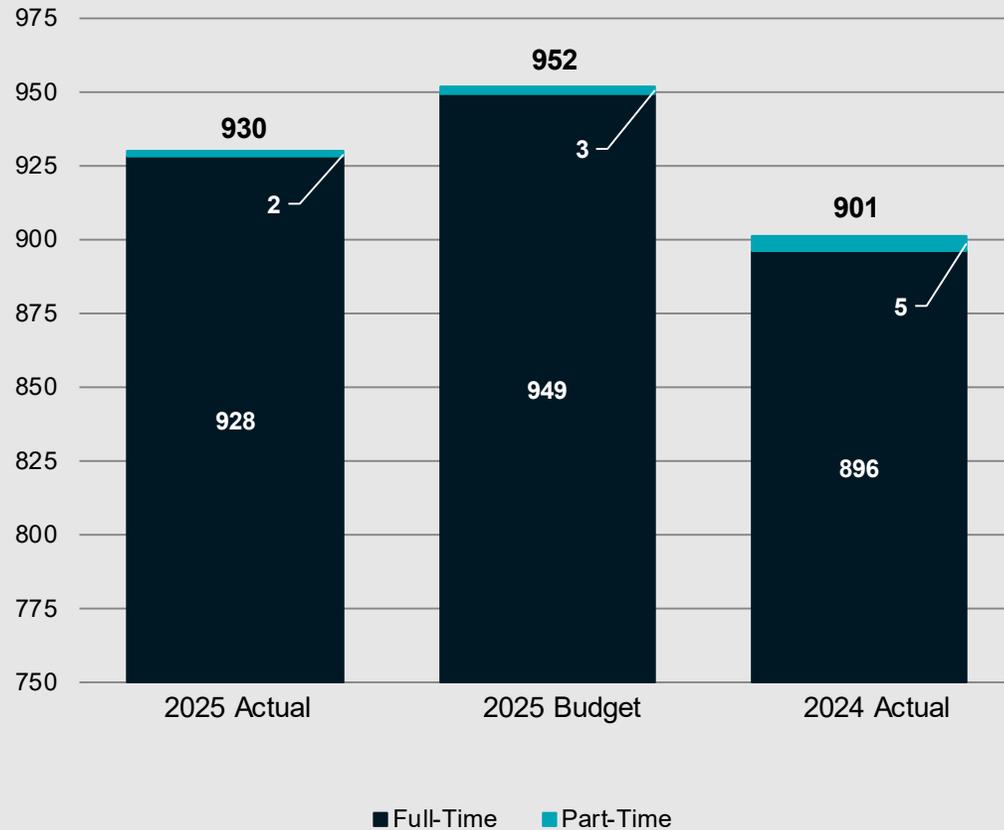
## YEAR-TO-DATE – DECEMBER 2025



# PERSONNEL

## AS OF DECEMBER 31, 2025

### WATER & GAS COMBINED



- The active payroll for December was \$8.4 million, compared with \$8.4 million in budget and \$7.7 million in prior year.
- At December 31<sup>st</sup>, there were 928 regular full-time employees\*, compared with 949 in budget and 896 at December 31, 2024.
- At December 31<sup>st</sup>, there were 2 regular part-time employees, compared with 3 in budget and 5 at December 31, 2024.
- Decrease in active payroll driven by lower staffing offset by a 3% attrition factor assumed in budget.

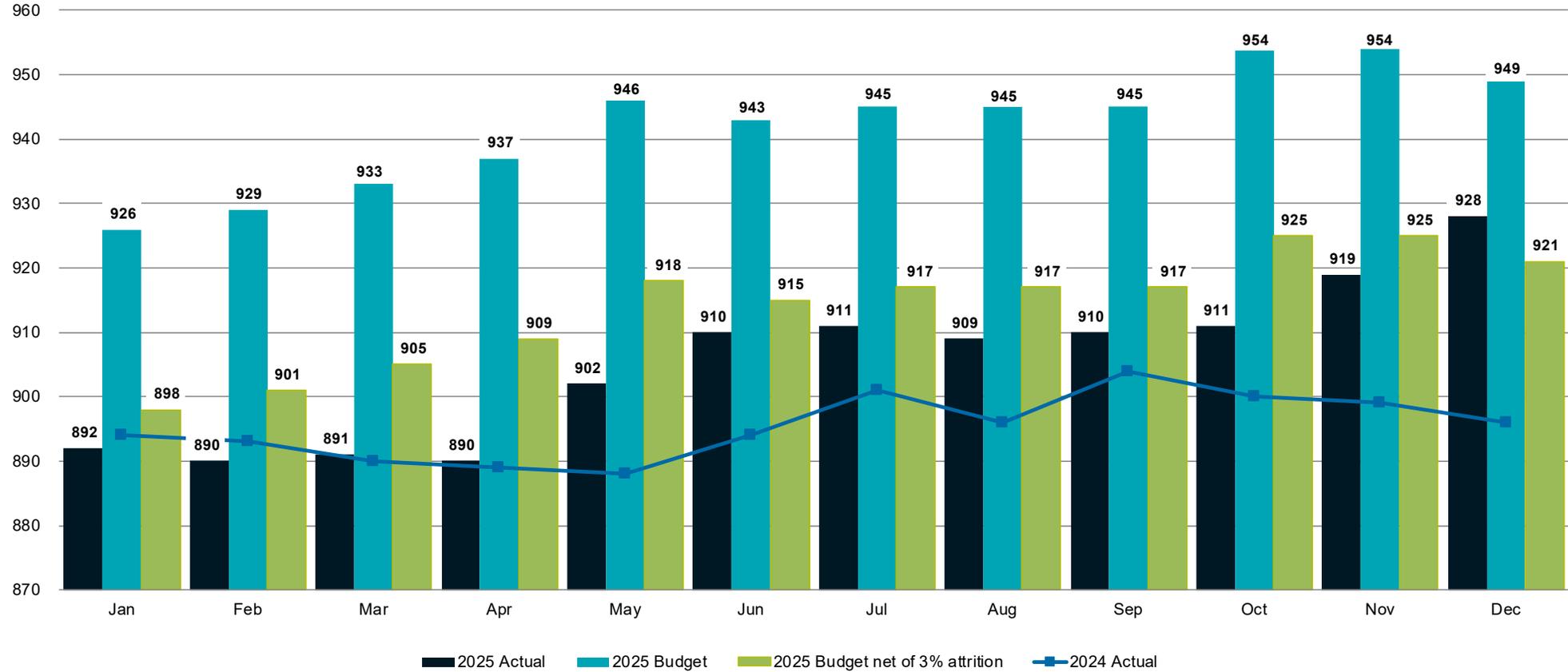
\* As reported

# PERSONNEL TREND

## THROUGH DECEMBER 2025

### WATER & GAS COMBINED

Full-Time Employees\*

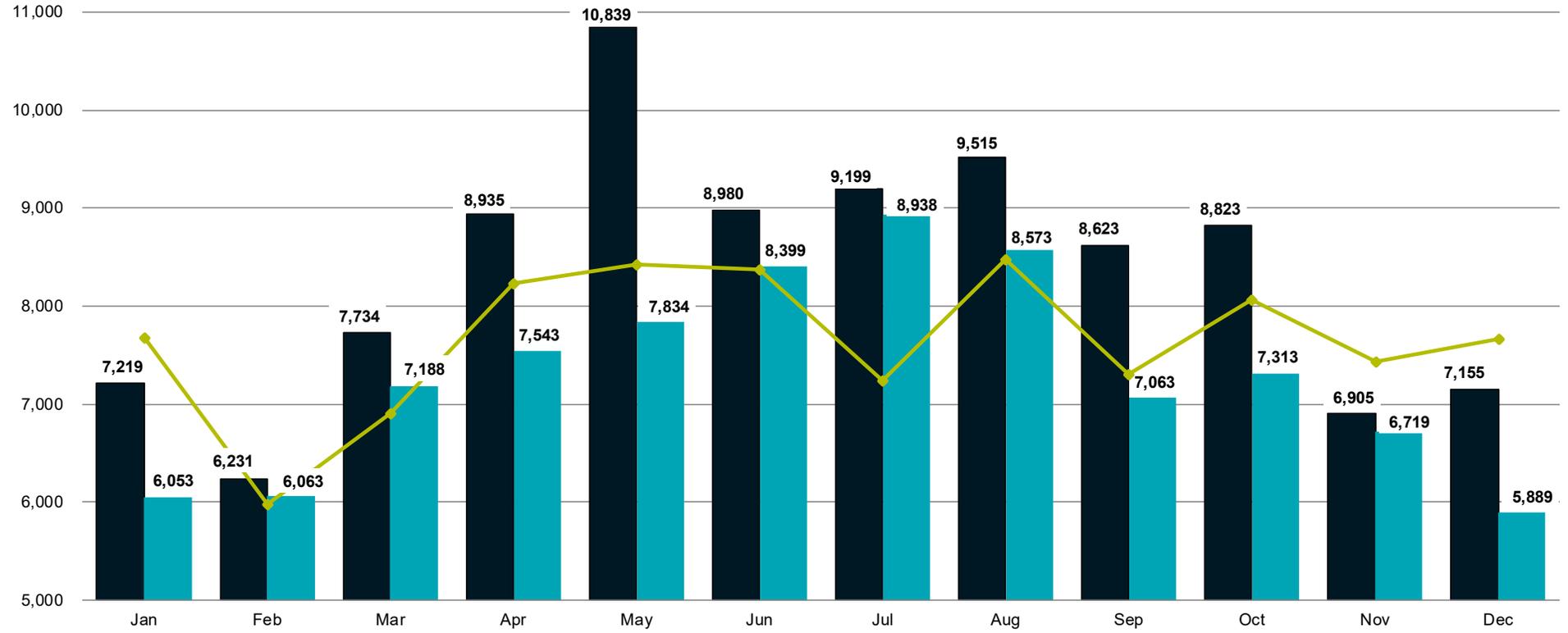


\* As reported

# OVERTIME HOURS TREND

## THROUGH DECEMBER 2025

### WATER & GAS COMBINED



	Month of December					Year-To-Date December				
	2025 Actual	2025 Budget	2024 Actual	Favorable/(Unfavorable) vs. Budget vs. 2024		2025 Actual	2025 Budget	2024 Actual	Favorable/(Unfavorable) vs. Budget vs. 2024	
Overtime Hours	7,155.0	5,889.0	7,658.5	(1,266.0)	503.5	100,154.0	87,575.0	91,766.0	(12,579.0)	(8,388.0)
Overtime Dollars	\$ 463,636	\$ 372,335	\$ 478,145	\$ (91,301)	\$ 14,509	\$ 6,493,365	\$ 5,556,803	\$ 5,789,901	\$ (936,562)	\$ (703,464)

# OVERTIME HOURS TREND (continued)

## DECEMBER 2025

### WATER & GAS COMBINED

Overtime hours for the month totaled 7,155.0 as compared with 5,889.0 in budget and 7,658.5 in prior year. Overtime hours were 1,266 higher than budget, as follows:

	Favorable (Unfavorable) vs. Budget
Construction (1)	(1,247.5)
Maintenance (2)	(160.0)
Plant Engineering (3)	(109.0)
Water Distribution (4)	153.0
Gas Production (5)	105.0
Field Service (6)	84.5
All other, net	(92.0)
	<u>(1,266.0)</u>

- (1) & (2) Increased overtime driven by the lack of snowfall during the month of December allowing progress on a number of projects
- (3) Increased overtime hours primarily due to timing of various projects
- (4) Decreased overtime primarily driven by staffing level near budgeted headcount for December
- (5) Decreased overtime primarily driven by mild December resulting in fewer heating degree days (December 2025 heating degree days of 1,035 vs. Budget heating degree days of 1,144)
- (6) Decreased overtime hours primarily due to a reduction in meter changes, emergency locates, and driving gas leak survey

# 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, 2025 AND 2024**

	Current Month			Current Month				December Year to Date			December Year to Date			
				Variance Vs. Budget		Variance Vs. Prior Year					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	\$ 9,644,635	\$ 9,346,277	\$ 9,114,147	3.19 %	\$ 298,358	5.82 %	\$ 530,489	\$ 150,349,960	\$ 155,111,472	\$ 148,060,282	(3.07)%	\$ (4,761,512)	1.55 %	\$ 2,289,677
Infrastructure charge	1,646,554	1,639,238	1,670,590	.45 %	7,316	(1.44)%	(24,036)	19,559,918	19,614,855	18,577,324	(.28)%	(54,937)	5.29 %	982,594
Other	393,464	183,509	340,045	114.41 %	209,955	15.71 %	53,420	4,396,061	4,391,988	4,270,927	.09 %	4,073	2.93 %	125,134
Total revenues	11,684,654	11,169,024	11,124,781	4.62 %	515,630	5.03 %	559,872	174,305,939	179,118,315	170,908,533	(2.69)%	(4,812,376)	1.99 %	3,397,406
Revenue deductions														
Operating & maintenance	2,149,414	9,381,081	5,225,940	(77.09)%	(7,231,667)	(58.87)%	(3,076,527)	104,450,687	115,868,719	97,025,005	(9.85)%	(11,418,031)	7.65 %	7,425,682
Other	1,695,515	1,568,409	1,598,376	8.10 %	127,106	6.08 %	97,139	20,340,185	19,401,159	19,656,887	4.84 %	939,026	3.48 %	683,298
Total expenses	3,844,929	10,949,490	6,824,316	(64.88)%	(7,104,561)	(43.66)%	(2,979,387)	124,790,872	135,269,878	116,681,892	(7.75)%	(10,479,006)	6.95 %	8,108,980
Other expense (income)	568,655	807,726	(122,115)	(29.60)%	(239,071)	565.67 %	690,770	4,407,915	5,531,635	2,877,104	(20.31)%	(1,123,720)	53.21 %	1,530,811
Income before grant and settlement revenue	7,271,070	(588,192)	4,422,581	99.10 %	7,859,262	(516.98)%	2,848,489	45,107,152	38,316,802	51,349,537	25.37 %	6,790,349	(58.17)%	(6,242,385)
Grant revenue	1,018,158	140,450	514,365	624.93 %	877,708	1	503,793	6,312,817	4,767,943	2,076,446	32.40 %	1,544,874	204.02 %	4,236,372
Settlement revenue	-	-	-	-	-	-	-	6,019,360	-	-	-	6,019,360	-	6,019,360
Grant and settlement revenue	1,018,158	140,450	514,365	624.93 %	877,708	97.94 %	503,793	12,332,178	4,767,943	2,076,446	32.40 %	7,564,235	204.02 %	10,255,732
Net income (loss)	8,289,228	(447,742)	4,936,946	1951.34 %	8,736,971	67.90 %	3,352,282	57,439,330	43,084,745	53,425,983	33.32 %	14,354,584	7.51 %	4,013,347
Thousands of gallons sold	1,948,588	1,851,930	1,863,555	5.22 %	96,658	4.56 %	85,033	30,933,029	30,930,760	32,015,811	.01 %	2,269	(3.38)%	(1,082,782)
Number of customers	231,150	231,890	229,270	(.32)%	(740)	.82 %	1,880							
Plant additions & Replacements	\$ 13,559,056	\$ 9,770,851	\$ 10,737,154	38.77 %	\$ (13,559,056)	26.28 %	\$ 2,821,902	\$ 90,211,183	\$ 122,220,013	\$ 114,188,117	(26.19)%	\$ (32,008,829)	(21.00)%	\$ (23,976,933)

## 2025 - WATER INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2024	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 2025
<b>WATER</b>															
Water Infrastructure Revenue	\$232,198,766	1,657,404	1,573,723	1,505,675	1,650,723	1,640,465	1,648,012	1,648,985	1,633,675	1,645,292	1,801,201	1,508,210	1,646,554	\$19,559,918	\$251,758,684
Water Infrastructure Revenue - Commodity	\$68,226,147	733,420	687,966	735,827	799,434	1,112,681	1,768,722	2,111,568	1,805,940	1,922,090	1,713,040	757,552	805,390	\$14,953,630	\$83,179,776
Water Sustainability Fund Grant	\$250,000	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$250,000
WIR Bad Debt	(\$70,700)	-	-	-	-	-	-	-	-	-	-	-	-	\$0	(\$70,700)
<b>Expenditures</b>															
WCI Mains per W-2	\$214,195,610	1,116,948	951,714	1,660,689	2,137,205	1,658,454	3,542,759	3,438,839	4,537,092	3,820,394	3,547,115	2,402,042	2,352,472	\$31,165,723	\$245,361,333
WCR Streetcar Infrastructure	\$907,649	27,167	72,133	157,781	66,396	64,109	106,548	117,269	208,876	142,509	191,576	204,595	306,793	\$1,665,753	\$2,573,402
Abandonments - approximate	\$7,179,557	33,503	32,025	54,328	126,035	41,179	105,604	92,973	207,652	(18,717)	76,150	19,778	36,773	\$807,284	\$7,986,841
Service Reconnections W-3	\$44,975,390	116,524	116,137	144,778	168,404	535,213	324,284	693,880	331,878	738,497	1,203,260	570,262	1,717,271	\$6,660,389	\$51,635,779
Infrastructure Integrity	\$3,013,501	60,208	73,880	71,374	63,820	66,902	76,558	69,833	63,509	69,508	69,088	82,034	82,724	\$849,440	\$3,862,941
Water Main Condition Assessment***	\$2,399,137	0	0	0	4,679	4,783	0	62	0	134	243	6,017	148,030	\$163,949	\$2,563,086
Leak Loggers	\$1,775,003	-	-	-	-	-	548,684	-	-	-	-	-	-	\$548,684	\$2,323,686
<b>TOTAL EXPENDITURES</b>	<b>\$274,445,847</b>	<b>1,354,350</b>	<b>1,245,889</b>	<b>2,088,950</b>	<b>2,566,539</b>	<b>2,370,642</b>	<b>4,704,437</b>	<b>4,412,857</b>	<b>5,349,007</b>	<b>4,752,325</b>	<b>5,087,432</b>	<b>3,284,728</b>	<b>4,644,063</b>	<b>41,861,220</b>	<b>316,307,068</b>
<b>NET CURRENT YEAR</b>	<b>\$26,158,365</b>	<b>\$1,036,473</b>	<b>\$1,015,800</b>	<b>\$152,552</b>	<b>(\$116,382)</b>	<b>\$382,504</b>	<b>(\$1,287,703)</b>	<b>(\$652,305)</b>	<b>(\$1,909,392)</b>	<b>(\$1,184,943)</b>	<b>(\$1,573,191)</b>	<b>(\$1,018,965)</b>	<b>(\$2,192,119)</b>	<b>(\$7,347,673)</b>	<b>\$18,810,693</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED (Impact on Operating Cash)</b>	<b>26,158,365</b>	<b>27,194,839</b>	<b>28,210,638</b>	<b>28,363,190</b>	<b>28,246,808</b>	<b>28,629,312</b>	<b>27,341,609</b>	<b>26,689,304</b>	<b>24,779,912</b>	<b>23,594,969</b>	<b>22,021,777</b>	<b>21,002,812</b>	<b>18,810,693</b>		
WIR Mains Installed-Qtr (Miles)*				1.10			4.20		6.80			5.00			
WIR Mains Installed-YTD (Miles)*				1.10			5.30		12.10			17.10			
High Risk Mains Abandoned-Qtr (Miles)*				1.30			1.50		6.00			6.70			
High Risk Mains Abandoned-YTD (Miles)*				1.30			2.80		8.80			15.50			
Cast Iron Miles of Main Remaining	1,121.20														

\*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; includes Cast Iron, Ductile and other pipe cohorts

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
FINANCIAL VARIANCE REPORT  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2025 AND 2024**

	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	\$ 14,327,525	\$ 35,928,867	\$ 32,751,102	(60.12)%	\$ (21,601,342)	(56.25)%	\$ (18,423,577)	\$ 213,922,363	\$ 225,074,347	\$ 195,790,646	(4.95)%	\$ (11,151,984)	9.26 %	\$ 18,131,717
(Over)/under gas recovery	(319,429)	-	(27,482)	-	(319,429)	1062.32 %	(291,947)	(1,585,968)	-	(67,602)	(1,585,968)	2246.03 %	(1,518,366)	
Infrastructure charge	1,511,868	1,534,668	1,508,671	(1.49)%	(22,800)	.21 %	3,197	18,225,492	18,321,754	17,092,484	(.53)%	(96,262)	6.63 %	1,133,008
Other	446,235	263,501	364,297	69.35 %	182,734	22.49 %	81,939	5,443,720	4,930,650	4,840,451	10.41 %	513,070	12.46 %	603,269
Total revenues, net	15,966,199	37,727,036	34,596,588	(57.68)%	(21,760,837)	(53.85)%	(18,630,388)	236,005,608	248,326,751	217,655,978	(4.96)%	(12,321,143)	8.43 %	18,349,630
Less: natural gas purchased for resale	25,008,040	23,134,127	21,335,804	8.10 %	1,873,913	17.21 %	3,672,235	142,430,837	130,690,292	110,548,520	8.98 %	11,740,545	28.84 %	31,882,316
CPEP rebates	-	-	(1,244,275)	-	-	(100.00)%	1,244,275	(6,158,605)	(5,996,903)	(6,525,922)	2.70 %	(161,702)	(5.63)%	367,317
Operating revenues, net of gas cost	(9,041,841)	14,592,909	14,505,058	(161.96)%	(23,634,750)	(162.34)%	(23,546,899)	99,733,377	123,633,362	113,633,381	(19.33)%	(23,899,985)	(12.23)%	(13,900,004)
Revenue deductions														
Operating & maintenance	(7,503,823)	5,482,087	(4,346,459)	(236.88)%	(12,985,910)	72.64 %	(3,157,364)	55,702,043	64,728,066	55,760,800	(13.94)%	(9,026,023)	(.11)%	(58,757)
Other	2,620,205	2,599,424	2,086,789	.80 %	20,782	25.56 %	533,417	25,352,888	27,069,240	23,537,916	(6.34)%	(1,716,352)	7.71 %	1,814,972
Total operating expense	(4,883,617)	8,081,511	(2,259,670)	(160.43)%	(12,965,128)	116.12 %	(2,623,948)	81,054,931	91,797,306	79,298,716	(11.70)%	(10,742,374)	2.21 %	1,756,215
Other expense (income)	65,426	63,057	(425,859)	3.76 %	2,369	115.36 %	491,285	(1,502,719)	220,117	(6,527,490)	(782.69)%	(1,722,836)	(76.98)%	5,024,772
Income before grant revenue	(4,223,649)	6,448,341	17,190,586	(165.50)%	(10,671,991)	(124.57)%	(21,414,236)	20,181,164	31,615,939	40,862,155	(36.17)%	(11,434,775)	(50.61)%	(20,680,990)
Grant revenue	656,665	776,900	85,458	(15.48)%	(120,235)	668.41 %	571,208	4,694,980	6,392,000	466,357	(26.55)%	(1,697,020)	906.74 %	4,228,623
Net income (loss)	\$ (3,566,984)	\$ 7,225,241	\$ 17,276,044	(149.37)%	\$ (10,792,225)	(120.65)%	\$ (20,843,028)	\$ 24,876,144	\$ 38,007,939	\$ 41,328,511	(34.55)%	\$ (13,131,795)	(39.81)%	\$ (16,452,367)
Total retail sales adjusted for unbilled sales	4,946,638	5,033,450	4,792,950	(1.72)%	(86,812)	3.21 %	153,688	33,211,390	33,203,770	31,630,205	.02 %	7,620	5.00 %	1,581,185
Total transportation sales	364,112	296,495	384,822	.00 %	67,617	(5.38)%	(20,710)	3,387,004	2,763,091	2,926,947	.00 %	623,913	15.72 %	460,057
Total sales adjusted for unbilled sales	5,310,750	5,329,945	5,177,772	(.36)%	(19,195)	2.57 %	132,978	36,598,394	35,966,861	34,557,152	1.76 %	631,533	5.91 %	2,041,242
Heating degree days	1,035	1,144	998	(9.53)%	(109)	3.71 %	37	5,413	5,972	4,884	(9.36)%	(559)	10.83 %	529
Number of customers	244,399	242,243	242,687	.89 %	2,156	.71 %	1,712							
Plant additions & replacements	\$ 21,188,438	\$ 11,101,826	\$ 26,034,769	90.86 %	\$ 10,086,613	(18.61)%	\$ (4,846,331)	\$ 100,008,461	\$ 115,000,068	\$ 104,181,289	(13.04)%	\$ (14,991,606)	(4.01)%	\$ (4,172,828)

## 2025 - GAS INFRASTRUCTURE REPLACEMENT - REVENUE & EXPENSE SUMMARY

	Actual 2008 - 2024	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 2025
<b>GAS</b>															
Gas Infrastructure Revenue	\$224,029,693	\$1,548,109	\$1,474,236	\$1,412,848	\$1,546,442	\$1,503,101	\$1,568,456	\$1,540,308	\$1,518,084	\$1,528,136	\$1,581,697	\$1,492,208	\$1,511,868	\$18,225,492	\$242,255,185
PHMSA Grant Revenue	\$466,357	268,409	213,946	332,396	349,096	340,760	377,917	556,946	305,058	494,957	466,076	332,753	656,665	\$4,694,979	\$5,161,336
Streetcar Reimbursement	\$0					\$1,222,814								\$1,222,814	\$1,222,814
GIR Bad Debt	(\$157,208)	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$157,208)
Gas Dept Bond Offering-Project Fund		7,970,372	7,980,831	7,984,992	7,988,922	7,989,314	7,990,588	7,991,816	7,992,993	7,993,708	7,994,252	7,994,527	7,994,582	8,277,705	
Investment Earnings on Project Fund		10,459	4,162	3,930	392	1,274	1,228	1,177	714	544	275	55	54		\$0
<b>Expenditures</b>															
GCI Mains per G-21	\$136,250,087	623,635	199,261	504,026	280,112	502,967	2,856,260	481,098	801,959	444,129	1,140,337	562,812	1,905,724	\$10,302,321	\$146,552,408
GCR Streetcar Infrastructure	\$2,676,965	333,877	166,554	508,425	407,646	220,532	158,634	258,639	305,439	347,829	241,260	158,406	233,857	\$3,341,099	\$6,018,064
Abandonments - approximate	\$17,907,134	29,857	27,937	27,965	14,278	117,462	12,455	7,216	60,263	2,511	36,456	-	1,218,679	\$1,555,079	\$19,462,213
GIR services per G-21	\$107,029,725	206,476	89,135	836,557	107,729	178,590	1,030,132	164,423	2,013,850	159,195	1,833,325	77,126	1,735,867	\$8,432,406	\$115,462,131
GIR service reconnections per G-3	\$27,434,933	114,277	94,220	115,342	293,828	151,124	242,101	286,994	316,074	317,187	287,066	134,161	305,437	\$2,657,811	\$30,092,744
Regulator Stations Infrastructure per G-21	\$691,231	-	-	-	-	-	-	-	-	-	-	-	-	\$0	\$691,231
<b>TOTAL EXPENDITURES</b>	<b>\$291,990,075</b>	<b>1,308,122</b>	<b>577,109</b>	<b>1,992,316</b>	<b>1,103,592</b>	<b>1,170,676</b>	<b>4,299,582</b>	<b>1,198,371</b>	<b>3,497,585</b>	<b>1,270,852</b>	<b>3,538,444</b>	<b>932,505</b>	<b>5,399,564</b>	<b>\$26,288,716</b>	<b>\$318,278,791</b>
<b>NET CURRENT YEAR</b>	<b>(\$67,651,232)</b>	<b>\$508,397</b>	<b>\$1,111,074</b>	<b>(\$247,072)</b>	<b>\$791,946</b>	<b>\$1,895,999</b>	<b>(\$2,353,209)</b>	<b>\$898,883</b>	<b>(\$1,674,443)</b>	<b>\$752,241</b>	<b>(\$1,490,671)</b>	<b>\$892,455</b>	<b>(\$3,231,031)</b>	<b>(\$2,145,431)</b>	<b>(\$69,796,663)</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Pre Bond (Impact on Operating Cash)</b>	<b>(67,651,232)</b>	<b>(67,142,835)</b>	<b>(66,031,761)</b>	<b>(66,278,833)</b>	<b>(65,486,887)</b>	<b>(63,590,888)</b>	<b>(65,944,097)</b>	<b>(65,045,214)</b>	<b>(66,719,657)</b>	<b>(65,967,416)</b>	<b>(67,458,087)</b>	<b>(66,565,632)</b>	<b>(69,796,663)</b>		
<b>GIR Capital Expenditures Funded by Bond</b>	<b>87,451,764</b>	-	-	-	-	-	-	-	-	-	-	-	(283,068)	(283,068)	
<b>Total Funded By Bond</b>	<b>\$87,451,764</b>	-	-	-	-	-	-	-	-	-	-	-	(283,068)	(283,068)	\$87,168,696
<b>Transfer to 2018 Bond Sinking Fund for Bond Interest &amp; Principal Payments</b>	<b>\$14,238,955</b>	<b>187,509</b>	<b>187,754</b>	<b>188,142</b>	<b>188,390</b>	<b>188,652</b>	<b>188,299</b>	<b>188,652</b>	<b>188,913</b>	<b>189,176</b>	<b>189,299</b>	<b>188,890</b>	<b>187,401</b>	<b>\$2,261,077</b>	<b>\$16,500,032</b>
<b>Transfer to 2022 Bond Sinking Fund for Bond Interest &amp; Principal Payments</b>	<b>\$10,479,876</b>	<b>311,545</b>	<b>311,850</b>	<b>312,490</b>	<b>312,903</b>	<b>313,286</b>	<b>312,363</b>	<b>312,934</b>	<b>313,367</b>	<b>313,827</b>	<b>314,044</b>	<b>313,477</b>	<b>311,087</b>	<b>\$3,753,172</b>	<b>\$14,233,049</b>
<b>LIFE-TO-DATE ACTUAL/PROJECTED - Post Bond (Impact on Operating Cash)</b>	<b>(4,918,299)</b>	<b>(4,908,957)</b>	<b>(4,297,487)</b>	<b>(5,045,190)</b>	<b>(4,754,537)</b>	<b>(4,583,289)</b>	<b>(7,437,160)</b>	<b>(7,039,863)</b>	<b>(9,216,586)</b>	<b>(8,967,348)</b>	<b>(10,961,362)</b>	<b>(10,571,274)</b>	<b>(14,583,861)</b>		<b>(13,361,048)</b>
GIR Mains Installed-Qtr (Miles)*				2.40			1.10			2.50			3.20		
GIR Mains Installed-YTD (Miles)*				2.40			3.50			6.00			9.20		
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-Qtr (Miles)*				1.30			0.70			0.00			0.10		
Low Pressure Mains and High Pressure-Cast Iron Mains Abandoned-YTD (Miles)*				1.30			2.00			2.00			2.10		
Gas IR Miles of Main Remaining	75.70			74.40			73.70			73.70			73.60		

\*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

**METROPOLITAN UTILITIES DISTRICT  
PAYROLL BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2025 AND 2024**

**A-12a  
DECEMBER 2025**

	Month of December			Twelve Months Ending December		
	2025	2025	2024	2025	2025	2024
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ 143,232	\$ 192,235	\$ 156,662	\$ 2,069,497	\$ 2,220,821	\$ 1,938,729
Top level reductions	-	(20,926)	-	-	(251,079)	-
	143,232	171,309	156,662	2,069,497	1,969,742	1,938,729
Law	93,728	93,113	85,637	1,083,368	1,120,916	1,094,081
Human Resources - Vice President - Savine	129,738	123,633	118,282	1,468,797	1,452,718	1,400,807
Senior Vice President - Mendenhall	223,466	216,746	203,919	2,552,165	2,573,634	2,494,888
Safety, Security & Locating	376,342	375,900	326,514	5,023,606	4,955,793	4,562,178
Vice President - Hunter	376,342	375,900	326,514	5,023,606	4,955,793	4,562,178
Purchasing	88,335	76,426	78,075	940,166	919,053	814,985
Meter Services	268,964	264,290	251,834	2,796,590	2,972,094	2,765,644
Stores	135,741	132,938	95,407	1,402,514	1,362,956	1,255,482
Facilities Management	103,865	103,591	93,255	1,245,118	1,213,666	1,105,275
Vice President - Zellars	596,905	577,244	518,571	6,384,388	6,467,769	5,941,386
Field Services Administration	256,302	230,391	180,167	2,713,483	2,657,981	2,391,807
Field Services	879,294	862,167	901,087	10,106,851	9,873,719	9,725,119
Transportation	142,734	186,404	117,147	1,578,820	1,940,970	1,347,537
Transportation Office	90,857	87,833	75,996	928,929	1,024,676	899,881
Vice President - Melville	1,369,187	1,366,795	1,274,397	15,328,083	15,497,346	14,364,344
Senior Vice President - Ausdemore	2,342,434	2,319,939	2,119,482	26,736,077	26,920,908	24,867,908
Information Technology - Vice President - Pappalil	606,902	619,153	569,448	7,185,513	7,194,097	6,605,319
Business Development	138,886	134,964	126,280	1,649,214	1,584,855	1,432,439
Corporate Communications	65,216	79,655	64,606	848,457	941,305	815,492
Customer Service Administration	26,462	24,872	24,408	337,732	295,989	354,096
Customer Service	463,150	515,762	433,075	5,426,871	5,829,367	4,712,355
Customer Accounting	67,880	65,828	63,049	721,485	745,136	1,432,349
Customer Service	557,492	606,462	520,532	6,486,088	6,870,492	6,498,800
Vice President - Mueller	761,594	821,081	711,418	8,983,759	9,396,652	8,746,731
	1,368,496	1,440,234	1,280,866	16,169,272	16,590,748	15,352,050
Rates	28,742	24,602	23,465	305,322	292,520	287,421
Accounting - Vice President Kreiser	175,031	175,072	155,773	1,958,090	2,041,782	1,937,549
Senior Vice President - Dickas	203,773	199,674	179,238	2,263,412	2,334,302	2,224,970
Gas Operations	64,114	61,836	55,878	761,687	734,939	724,068
Gas Production	184,466	193,366	185,895	2,184,732	2,116,282	2,094,962
Gas Systems Control	53,994	52,053	55,787	668,795	641,830	642,221
Gas Distribution	116,262	141,081	146,030	1,505,159	1,627,065	1,590,230
Vice President - Knight	418,836	448,336	443,590	5,120,373	5,120,116	5,051,481
Water Operations	41,912	53,409	42,983	570,633	616,479	496,414
Water Pumping - Florence	254,570	288,144	252,179	3,138,760	3,251,846	3,187,913
Maintenance	291,199	258,504	254,455	3,108,738	2,914,321	2,856,164
Water Distribution	299,962	334,597	266,637	3,484,228	3,698,576	3,403,617
Platte South	127,365	115,805	107,463	1,389,946	1,314,449	1,247,092
Platte West	146,542	146,592	142,956	1,690,059	1,641,046	1,550,090
Water Quality	91,331	89,251	77,808	1,011,289	1,050,232	920,879
Vice President - Whitfield	1,252,881	1,286,301	1,144,481	14,393,653	14,486,948	13,662,169
Infrastructure Integrity	149,480	145,924	127,037	1,705,601	1,731,165	1,438,815
Engineering Administration	151,053	74,590	79,874	1,099,819	886,701	800,384
Plant Engineering	226,665	271,943	264,565	3,398,015	3,325,449	2,900,681
Engineering Design	278,703	289,272	247,819	3,220,857	3,377,561	3,007,749
Vice President - Niiya	805,901	781,729	719,295	9,424,292	9,320,876	8,147,629
Construction	1,602,529	1,493,171	1,408,074	16,929,291	16,898,000	16,575,126
Vice President - Bewley	1,602,529	1,493,171	1,408,074	16,929,291	16,898,000	16,575,126
Senior Vice President - Minor	4,080,147	4,009,537	3,715,440	45,867,609	45,825,939	43,436,405
Total Payroll	<u>\$ 8,361,548</u>	<u>\$ 8,357,440</u>	<u>\$ 7,655,607</u>	<u>\$ 95,658,032</u>	<u>\$ 96,215,274</u>	<u>\$ 90,314,950</u>

**METROPOLITAN UTILITIES DISTRICT  
EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2025 AND 2024**

**A-12b  
DECEMBER 2025**

	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	-	-	6	-	-	6	-	-
Top level reductions	-	-	-	-	-	-	-	-	-
	5	-	-	6	-	-	6	-	-
Law	8	-	-	9	-	1	9	-	-
Human Resources - Vice President - Savine	13	1	1	13	1	1	13	1	1
Senior Vice President - Mendenhall	21	1	1	22	1	2	22	1	1
Safety, Security & Locating	41	-	1	42	-	1	41	-	1
Vice President - Hunter	41	-	1	42	-	1	41	-	1
Purchasing	6	-	-	7	-	1	8	-	1
Meter Services	37	-	-	37	-	-	37	-	-
Stores	17	-	-	18	-	-	13	-	-
Facilities Management	12	-	-	12	-	1	11	1	-
Vice President - Zellars	72	-	-	74	-	2	69	1	1
Field Services Administration	27	-	-	26	-	-	25	-	-
Field Services	98	-	-	98	-	-	100	-	-
Transportation	19	-	-	25	-	1	16	-	-
Transportation Office	9	-	-	10	-	-	9	-	-
Vice President - Melville	153	-	-	159	-	1	150	-	-
Senior Vice President - Ausdemore	266	-	1	275	-	4	260	1	2
Information Technology - Vice President - Pappail	54	-	1	58	-	3	53	-	1
Business Development	17	-	1	17	-	1	16	-	-
Corporate Communications	6	-	2	6	-	3	6	-	3
Customer Service Administration	2	-	-	2	-	-	2	-	-
Customer Service	71	-	-	78	-	-	72	1	-
Customer Accounting	10	-	-	10	-	-	10	-	-
Customer Service	83	-	-	90	-	-	84	1	-
Vice President - Mueller	106	-	3	113	-	4	106	1	3
	160	-	4	171	-	7	159	1	4
Rates	2	-	-	2	-	-	2	-	-
Accounting - Vice President Kreiser	18	-	1	18	-	1	16	-	1
Senior Vice President - Dickas	20	-	1	20	-	1	18	-	1
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	18	-	-	18	-	-	18	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	14	-	-	15	-	-	14	-	-
Vice President - Knight	42	-	-	43	-	-	42	-	-
Water Operations	3	-	-	4	-	-	3	-	-
Water Pumping - Florence	30	-	-	34	-	1	32	-	1
Maintenance	30	-	-	29	-	-	29	-	-
Water Distribution	39	-	-	40	-	-	35	-	-
Platte South	14	1	1	13	1	-	12	1	-
Platte West	17	-	-	17	1	-	17	1	-
Water Quality	10	-	-	10	-	1	10	-	-
Vice President - Whitfield	143	1	1	147	2	2	138	2	1
Infrastructure Integrity	18	-	3	17	-	4	16	-	3
Engineering Administration	6	-	-	5	-	-	5	-	-
Plant Engineering	32	-	-	31	-	1	31	-	-
Engineering Design	34	-	1	35	-	2	33	-	-
Vice President - Niiya	90	-	4	88	-	7	85	-	3
Construction	181	-	-	177	-	-	166	-	-
Vice President - Bewley	181	-	-	177	-	-	166	-	-
Senior Vice President - Minor	456	1	5	455	2	9	431	2	4
Total Employees	928	2	12	949	3	23	896	5	12

A-12b

**METROPOLITAN UTILITIES DISTRICT  
SPA EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2025 AND 2024**

A-12b  
DECEMBER 2025

	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	-	-	6	-	-	6	-	-
	5	-	-	6	-	-	6	-	-
Law	8	-	-	9	-	-	9	-	-
Human Resources - Vice President - Savine	11	-	-	11	-	-	11	-	-
Senior Vice President - Mendenhall	19	-	-	20	-	-	20	-	-
Safety, Security & Locating	13	-	-	13	-	-	13	-	-
Vice President - Hunter	13	-	-	13	-	-	13	-	-
Purchasing	6	-	-	7	-	-	8	-	-
Meter Services	3	-	-	3	-	-	3	-	-
Stores	3	-	-	3	-	-	2	-	-
Facilities Management	5	-	-	5	-	-	5	-	-
Vice President - Zellars	17	-	-	18	-	-	18	-	-
Field Services Administration	9	-	-	9	-	-	8	-	-
Transportation Office	4	-	-	4	-	-	3	-	-
Vice President - Melville	13	-	-	13	-	-	11	-	-
Senior Vice President - Ausdemore	43	-	-	44	-	-	42	-	-
Information Technology - Vice President - Pappalil	54	-	-	58	-	-	53	-	-
Business Development	10	-	-	10	-	-	9	-	-
Corporate Communications	6	-	-	6	-	-	6	-	-
Customer Service Administration	2	-	-	2	-	-	2	-	-
Customer Service	10	-	-	10	-	-	9	-	-
Customer Accounting	1	-	-	1	-	-	1	-	-
Customer Service	13	-	-	13	-	-	12	-	-
Vice President - Mueller	29	-	-	29	-	-	27	-	-
	83	-	-	87	-	-	80	-	-
Rates	2	-	-	2	-	-	2	-	-
Accounting - Vice President Kreiser	12	-	-	12	-	-	11	-	-
Senior Vice President - Dickas	14	-	-	14	-	-	13	-	-
Gas Operations	4	-	-	4	-	-	4	-	-
Gas Production	3	-	-	3	-	-	4	-	-
Gas Systems Control	6	-	-	6	-	-	6	-	-
Gas Distribution	2	-	-	2	-	-	2	-	-
Vice President - Knight	15	-	-	15	-	-	16	-	-
Water Operations	3	-	-	4	-	-	3	-	-
Water Pumping - Florence	7	-	-	10	-	-	8	-	-
Maintenance	3	-	-	3	-	-	3	-	-
Water Distribution	4	-	-	4	-	-	4	-	-
Platte South	3	-	-	2	-	-	2	-	-
Platte West	2	-	-	2	-	-	2	-	-
Water Quality	9	-	-	9	-	-	9	-	-
Vice President - Whitfield	31	-	-	34	-	-	31	-	-
Infrastructure Integrity	6	-	-	7	-	-	5	-	-
Engineering Administration	6	-	-	5	-	-	5	-	-
Plant Engineering	32	-	-	31	-	-	31	-	-
Engineering Design	19	-	-	20	-	-	19	-	-
Vice President - Niiya	63	-	-	63	-	-	60	-	-
Construction	19	-	-	21	-	-	19	-	-
Vice President - Bewley	19	-	-	21	-	-	19	-	-
Senior Vice President - Minor	128	-	-	133	-	-	126	-	-
Total Employees	292	-	-	304	-	-	287	-	-

**METROPOLITAN UTILITIES DISTRICT  
OAC EMPLOYEES BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2025 AND 2024**

**A-12b  
DECEMBER 2025**

	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	-	-	-	-	-	-	-	-	-
Law	-	-	-	-	-	1	-	-	-
Human Resources - Vice President - Savine	2	1	1	2	1	1	2	1	1
Senior Vice President - Mendenhall	2	1	1	2	1	2	2	1	1
Safety, Security & Locating	28	-	1	29	-	1	28	-	1
Vice President - Hunter	28	-	1	29	-	1	28	-	1
Purchasing	-	-	-	-	-	1	-	-	1
Meter Services	34	-	-	34	-	-	34	-	-
Stores	14	-	-	15	-	-	11	-	-
Facilities Management	7	-	-	7	-	1	6	1	-
Vice President - Zellars	55	-	-	56	-	2	51	1	1
Field Services Administration	18	-	-	17	-	-	17	-	-
Field Services	98	-	-	98	-	-	100	-	-
Transportation	19	-	-	25	-	1	16	-	-
Transportation Office	5	-	-	6	-	-	6	-	-
Vice President - Melville	140	-	-	146	-	1	139	-	-
Senior Vice President - Ausdemore	223	-	1	231	-	4	218	1	2
Information Technology - Vice President - Pappalil	-	-	1	-	-	3	-	-	1
Business Development	7	-	1	7	-	1	7	-	-
Corporate Communications	-	-	2	-	-	3	-	-	3
Customer Service	61	-	-	68	-	-	63	1	-
Customer Accounting	9	-	-	9	-	-	9	-	-
Customer Service	70	-	-	77	-	-	72	1	-
Vice President - Mueller	77	-	3	84	-	4	79	1	3
	77	-	4	84	-	7	79	1	4
Accounting - Vice President Kreiser	6	-	1	6	-	1	5	-	1
Senior Vice President - Dickas	6	-	1	6	-	1	5	-	1
Gas Production	15	-	-	15	-	-	14	-	-
Gas Distribution	12	-	-	13	-	-	12	-	-
Vice President - Knight	27	-	-	28	-	-	26	-	-
Water Pumping - Florence	23	-	-	24	-	1	24	-	1
Maintenance	27	-	-	26	-	-	26	-	-
Water Distribution	35	-	-	36	-	-	31	-	-
Platte South	11	1	1	11	1	-	10	1	-
Platte West	15	-	-	15	1	-	15	1	-
Water Quality	1	-	-	1	-	1	1	-	-
Vice President - Whitfield	112	1	1	113	2	2	107	2	1
Infrastructure Integrity	12	-	3	10	-	4	11	-	3
Plant Engineering	-	-	-	-	-	1	-	-	-
Engineering Design	15	-	1	15	-	2	14	-	-
Vice President - Niiya	27	-	4	25	-	7	25	-	3
Construction	162	-	-	156	-	-	147	-	-
Vice President - Bewley	162	-	-	156	-	-	147	-	-
Senior Vice President - Minor	328	1	5	322	2	9	305	2	4
Total Employees	636	2	12	645	3	23	609	5	12

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME HOURS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2025 AND 2024**

**A-12c  
DECEMBER 2025**

	Month of December			Twelve Months Ending December		
	2025 Actual	2025 Budget	2024 Actual	2025 Actual	2025 Budget	2024 Actual
President's Office	-	-	-	-	-	-
Top level reductions	-	-	-	-	-	-
Law	22.5	15.0	24.0	246.5	180.0	208.0
Human Resources - Vice President - Savine	1.0	10.0	0.0	12.5	120.0	18.5
Senior Vice President - Mendenhall	23.5	25.0	24.0	259.0	300.0	226.5
Safety, Security & Locating	322.5	400.0	288.5	16,048.0	15,000.0	13,827.0
Vice President - Hunter	322.5	400.0	288.5	16,048.0	15,000.0	13,827.0
Purchasing	1.0	-	0.5	44.0	-	1.5
Meter Services	4.0	10.0	19.5	65.5	100.0	103.5
Stores	29.5	15.0	68.5	833.5	325.0	704.0
Facilities Management	90.0	50.0	44.0	847.5	575.0	709.0
Vice President - Zellars	124.5	75.0	132.5	1,790.5	1,000.0	1,518.0
Field Services Administration	383.5	225.0	192.5	3,223.0	2,950.0	2,301.5
Field Services	857.0	1,100.0	1,116.5	13,176.0	14,825.0	15,007.1
Transportation	67.0	20.0	75.0	788.0	500.0	885.0
Transportation Office	130.0	60.0	59.0	1,112.0	850.0	821.5
Vice President - Melville	1,437.5	1,405.0	1,443.0	18,299.0	19,125.0	19,015.1
Senior Vice President - Ausdemore	1,884.5	1,880.0	1,864.0	36,137.5	35,125.0	34,360.1
Information Technology - Vice President - Pappalil	32.5	25.0	63.5	464.0	300.0	556.0
Business Development	1.5	5.0	7.5	71.0	100.0	16.5
Corporate Communications	0.5	-	-	0.5	-	3.0
Customer Service	63.0	100.0	79.5	1,658.5	1,000.0	1,152.5
Customer Accounting	0.5	5.0	0.0	50.5	60.0	111.0
Customer Service	63.5	105.0	79.5	1,709.0	1,060.0	1,263.5
Vice President - Mueller	65.5	110.0	87.0	1,780.5	1,160.0	1,283.0
Vice President - Mueller	98.0	135.0	150.5	2,244.5	1,460.0	1,839.0
Accounting - Vice President Kreiser	-	-	14.0	40.5	-	53.0
Senior Vice President - Dickas	-	-	14.0	40.5	-	53.0
Gas Production	195.0	300.0	294.0	3,129.5	3,000.0	3,165.0
Gas Systems Control	-	9.0	39.0	136.5	100.0	144.5
Gas Distribution	10.5	75.0	99.5	1,365.0	990.0	1,444.5
Vice President - Knight	205.5	384.0	432.5	4,631.0	4,090.0	4,754.0
Water Pumping - Florence	241.5	150.0	123.5	1,805.5	1,530.0	1,716.5
Maintenance	260.0	100.0	212.5	3,017.0	1,300.0	2,043.5
Water Distribution	497.0	650.0	679.0	6,785.0	6,425.0	6,487.0
Platte South	31.0	10.0	32.5	201.5	250.0	240.5
Platte West	106.0	50.0	50.0	1,716.0	950.0	906.5
Water Quality	16.0	20.0	29.5	293.5	200.0	293.0
Vice President - Whitfield	1,151.5	980.0	1,127.0	13,818.5	10,655.0	11,687.0
Infrastructure Integrity	1.0	20.0	22.5	848.0	500.0	537.5
Plant Engineering	119.0	10.0	23.5	1,944.5	1,445.0	941.0
Engineering Design	24.5	55.0	33.0	273.0	1,000.0	506.0
Vice President - Niiya	144.5	85.0	79.0	3,065.5	2,945.0	1,984.5
Construction	3,647.5	2,400.0	3,967.5	39,957.5	33,000.0	36,862.0
Vice President - Bewley	3,647.5	2,400.0	3,967.5	39,957.5	33,000.0	36,862.0
Senior Vice President - Minor	5,149.0	3,849.0	5,606.0	61,472.5	50,690.0	55,287.5
Total Overtime Hours	7,155.0	5,889.0	7,658.5	100,154.0	87,575.0	91,766.1

**A-12c**

**METROPOLITAN UTILITIES DISTRICT  
OVERTIME DOLLARS BY DEPARTMENTS AND DIVISIONS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2025 AND 2024**

**A-12d  
DECEMBER 2025**

	Month of December			Twelve Months Ending December		
	2025	2025	2024	2025	2025	2024
	Actual	Budget	Actual	Actual	Budget	Actual
President's Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	1,720	941	1,777	18,674	11,297	15,151
Human Resources - Vice President - Savine	64	560	-	734	6,721	1,051
Senior Vice President - Mendenhall	1,784	1,502	1,777	19,407	18,018	16,202
Safety, Security & Locating	21,587	25,760	18,394	1,056,987	966,000	871,100
Vice President - Hunter	21,587	25,760	18,394	1,056,987	966,000	871,100
Purchasing	56	-	32	3,249	-	95
Meter Services	234	594	1,051	3,957	5,944	6,142
Stores	1,845	899	4,234	51,233	19,487	41,583
Facilities Management	5,838	3,034	2,832	56,541	34,885	43,484
Vice President - Zellars	7,973	4,527	8,149	114,980	60,316	91,305
Field Services Administration	27,514	15,494	15,111	238,491	203,137	175,865
Field Services	61,306	73,249	75,229	911,578	987,197	1,024,645
Transportation	4,357	1,178	4,580	49,813	29,455	52,124
Transportation Office	9,428	4,325	4,663	82,220	61,277	64,292
Vice President - Melville	102,605	94,246	99,583	1,282,102	1,281,065	1,316,926
Senior Vice President - Ausdemore	132,165	124,533	126,126	2,454,068	2,307,382	2,279,330
Information Technology - Vice President - Pappalil	2,730	1,909	5,399	38,642	22,908	45,367
Business Development	103	207	452	4,644	4,149	996
Corporate Communications	35	-	-	35	-	115
Customer Service	3,166	5,625	3,801	83,301	56,250	54,744
Customer Accounting	33	281	-	2,940	3,375	6,077
Customer Service	3,198	5,906	3,801	86,241	59,625	60,821
Vice President - Mueller	3,336	6,114	4,253	90,920	63,774	61,931
	6,066	8,023	9,652	129,561	86,682	107,298
Accounting - Vice President Kreiser	-	-	715	2,053	-	2,648
Senior Vice President - Dickas	-	-	715	2,053	-	2,648
Gas Production	14,449	22,248	20,138	225,579	222,480	224,341
Gas Systems Control	-	671	2,838	9,888	7,454	10,367
Gas Distribution	731	5,533	6,999	95,241	73,032	102,331
Vice President - Knight	15,180	28,452	29,975	330,708	302,966	337,039
Water Operations	-	-	-	-	-	-
Water Pumping - Florence	19,508	10,158	8,091	134,395	103,612	116,359
Maintenance	18,759	6,904	13,952	211,142	89,752	138,431
Water Distribution	30,709	37,746	40,192	409,354	373,100	380,159
Platte South	2,308	680	2,298	13,960	17,003	16,599
Platte West	7,934	3,155	3,614	121,867	59,945	64,774
Water Quality	1,129	1,289	1,898	19,555	12,886	18,895
Vice President - Whitfield	80,347	59,931	70,045	910,273	656,297	735,217
Infrastructure Integrity	58	1,146	936	46,203	28,655	31,325
Plant Engineering	8,747	745	1,614	144,466	107,624	68,902
Engineering Design	1,589	3,188	2,058	17,564	57,960	30,095
Vice President - Niiya	10,394	5,079	4,608	208,233	194,239	130,322
Construction	217,699	144,816	235,247	2,439,061	1,991,220	2,181,843
Vice President - Bewley	217,699	144,816	235,247	2,439,061	1,991,220	2,181,843
Senior Vice President - Minor	323,621	238,278	339,875	3,888,275	3,144,722	3,384,422
Total Overtime Dollars	463,636	372,335	478,145	6,493,365	5,556,803	5,789,901

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF DECEMBER 31, 2025 AND NOVEMBER 30, 2025**

W-1  
DECEMBER 2025  
Page 1

	December 31	November 30	January 1	Increase (Decrease)	
	2025	2025	2025	One Month	Twelve Months
<b>ASSETS</b>					
Capital assets					
Plant in service - at cost	\$ 1,573,186,805	\$ 1,556,587,065	\$ 1,473,574,728	\$ 16,599,740	\$ 99,612,077
Less: accumulated depreciation	(446,923,644)	(444,773,255)	(421,085,918)	(2,150,389)	(25,837,727)
Net utility plant in service	1,126,263,161	1,111,813,810	1,052,488,811	14,449,351	73,774,350
Construction in progress	112,530,593	116,360,413	127,175,270	(3,829,820)	(14,644,676)
Construction materials - at average cost	3,960,342	3,612,571	2,728,267	347,771	1,232,075
Net utility plant	1,242,754,097	1,231,786,794	1,182,392,347	10,967,303	60,361,749
<b>NONCURRENT ASSETS</b>					
2012 bond reserve fund - restricted	3,253,083	3,248,650	3,192,264	4,432	60,819
2022 bond project fund	666,804	663,978	27,202,522	2,826	(26,535,717)
Construction/Environmental fund	178,099	178,027	176,974	73	1,126
Lease receivable	1,080,063	1,080,214	1,154,663	(151)	(74,600)
Other non-current assets	2,301,563	1,853,974	1,688,959	447,588	612,604
Total noncurrent assets	7,479,612	7,024,843	33,415,381	454,769	(25,935,769)
<b>CURRENT ASSETS</b>					
Cash in treasurer's accounts	111,181,484	118,644,834	101,494,139	(7,463,350)	9,687,345
Bond sinking fund - restricted	2,948,754	3,345,337	2,779,600	(396,583)	169,153
Accounts receivable-other	9,688,659	7,377,033	4,208,454	2,311,626	5,480,205
Accounts receivable - utility service	27,039,421	27,800,048	28,572,757	(760,627)	(1,533,337)
Allowance for doubtful accounts	(1,802,306)	(2,040,209)	(1,623,932)	237,904	(178,374)
Interdepartmental receivable from gas dept	3,783,360	1,744,635	2,341,114	2,038,725	1,442,246
Lease receivable	74,600	74,595	71,919	5	2,681
Interest receivable	15,342	13,238	13,490	2,103	1,852
Accrued unbilled revenues	4,918,792	4,997,446	4,846,814	(78,654)	71,978
Materials and supplies - at average cost	10,319,717	10,111,382	8,391,042	208,335	1,928,675
Prepayments	668,143	671,414	431,545	(3,270)	236,598
Total current assets	168,835,965	172,739,752	151,526,942	(3,903,788)	17,309,022
<b>DEFERRED OUTFLOWS</b>					
Pension	(40,625,114)	(281,710)	(281,710)	(40,343,404)	(40,343,404)
Other Post Employment Benefits (OPEB)	3,829,091	5,342,871	5,342,871	(1,513,780)	(1,513,780)
Debt refund	995,959	1,016,099	1,276,931	(20,140)	(280,973)
Total deferred outflows	(35,800,064)	6,077,260	6,338,092	(41,877,324)	(42,138,156)
<b>Total Assets</b>	<b>\$ 1,383,269,609</b>	<b>\$ 1,417,628,650</b>	<b>\$ 1,373,672,763</b>	<b>\$ (34,359,041)</b>	<b>\$ 9,596,847</b>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
BALANCE SHEETS  
AS OF DECEMBER 31, 2025 AND NOVEMBER 30, 2025**

W-1  
DECEMBER 2025  
Page 2

	December 31	November 30	January 1	Increase (Decrease)	
	2025	2025	2025	One Month	Twelve Months
<b>LIABILITIES AND NET WORTH</b>					
NONCURRENT LIABILITIES					
LONG TERM DEBT:					
Water revenue bonds net of discount/premium	189,536,326	191,871,407	208,686,363	(2,335,081)	(19,150,037)
NDEQ loan - contact basin	1,511,607	1,671,423	1,829,657	(159,817)	(318,051)
DWSRF Loan - lead service	1,693,317	1,082,147	-	611,171	1,693,317
Total long term debt	<u>192,741,250</u>	<u>194,624,976</u>	<u>210,516,020</u>	<u>(1,883,727)</u>	<u>(17,774,770)</u>
Net pension liability	(17,688,333)	13,206,800	13,206,800	(30,895,133)	(30,895,133)
Net OPEB liability	4,022,180	27,607,511	29,948,300	(23,585,331)	(25,926,120)
Total noncurrent liabilities	<u>179,075,097</u>	<u>235,439,288</u>	<u>253,671,120</u>	<u>(56,364,191)</u>	<u>(74,596,023)</u>
CURRENT LIABILITIES					
Current maturities of revenue bonds	17,960,000	17,885,000	17,160,000	75,000	800,000
Current maturities of NDEQ loans	318,051	314,902	311,784	3,149	6,267
Accounts payable	14,108,664	7,977,683	10,493,366	6,130,981	3,615,298
Customer deposits-pioneer approach mains	4,454,871	4,638,242	3,819,445	(183,371)	635,426
Customer credit balances	2,849,163	2,528,140	1,443,230	321,023	1,405,933
Statutory payments to municipalities	814,349	657,995	830,562	156,354	(16,213)
Sewer fee collection due municipalities	26,442,106	24,606,671	27,680,726	1,835,435	(1,238,620)
Accrued interest on water revenue bonds	618,169	342,422	684,434	275,748	(66,265)
Accrued vacation payable	6,246,586	5,852,328	5,852,328	394,258	394,258
Other current liabilities	525,414	450,414	93	75,000	525,321
Total current liabilities	<u>74,337,374</u>	<u>65,253,797</u>	<u>68,275,969</u>	<u>9,083,577</u>	<u>6,061,405</u>
CUSTOMER ADVANCES FOR CONSTRUCTION	<u>34,168,639</u>	<u>40,507,391</u>	<u>49,138,706</u>	<u>(6,338,752)</u>	<u>(14,970,067)</u>
SELF - INSURED RISKS	<u>4,178,140</u>	<u>7,013,921</u>	<u>4,736,811</u>	<u>(2,835,781)</u>	<u>(558,671)</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	(17,866,400)	(4,833,635)	(4,833,635)	(13,032,765)	(13,032,765)
OPEB	26,795,141	8,940,344	8,940,344	17,854,797	17,854,797
Lease	1,063,494	1,070,989	1,153,438	(7,495)	(89,945)
Contributions in aid of construction	448,087,398	439,095,056	416,598,612	8,992,342	31,488,786
	<u>458,079,632</u>	<u>444,272,754</u>	<u>421,858,759</u>	<u>13,806,878</u>	<u>36,220,873</u>
NET POSITION – ACCUMULATED REINVESTED EARNING	<u>633,430,727</u>	<u>625,141,499</u>	<u>575,991,397</u>	<u>8,289,229</u>	<u>57,439,330</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u><u>1,383,269,609</u></u>	<u><u>1,417,628,650</u></u>	<u><u>1,373,672,763</u></u>	<u><u>(34,359,041)</u></u>	<u><u>9,596,847</u></u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2025 AND 2024**

W-2  
December 2025

	December 2025		December 2024	Twelve Months 2025		Twelve Months 2024
	Actual	Budget	Actual	Actual	Budget	Actual
<b>OPERATING REVENUES</b>						
Metered sales of water	\$ 9,644,635	\$ 9,346,277	\$ 9,114,147	\$ 150,349,960	\$ 155,111,472	\$ 148,060,282
Infrastructure charge	1,646,554	1,639,238	1,670,590	19,559,918	19,614,855	18,577,324
Other operating revenues	428,239	222,211	378,435	4,819,685	4,901,706	4,459,141
Total operating revenues	11,719,428	11,207,726	11,163,172	174,729,563	179,628,033	171,096,747
Less: Bad debt expense	(34,774)	(38,702)	(38,390)	(423,624)	(509,718)	(188,214)
Total operating revenues, net	11,684,654	11,169,024	11,124,781	174,305,939	179,118,315	170,908,533
<b>OPERATING EXPENSES</b>						
Operating expense	(5,039,920)	5,854,462	(951,121)	58,588,553	70,451,750	60,608,039
Maintenance expense	7,189,334	3,526,619	6,177,061	45,862,135	45,416,969	36,416,966
Depreciation	1,539,161	1,419,272	1,453,701	17,992,336	16,926,080	17,350,402
Other non-operating expense (income)	400,457	-	(441,113)	1,059,808	-	219,038
Statutory payments & fuel taxes	156,354	149,137	144,675	2,347,848	2,475,079	2,306,485
Bond issuance costs revenue bonds	-	-	-	-	1,487,186	-
Interest expense revenue bonds	548,229	1,072,144	607,957	7,237,882	8,813,823	7,957,657
Interest expense NDEQ loan	4,966	4,966	5,738	68,090	61,920	71,132
Total revenue deductions	4,798,581	12,026,600	6,996,897	133,156,652	145,632,807	124,929,718
Net revenues	6,886,073	(857,576)	4,127,884	41,149,287	33,485,508	45,978,815
Other income & expense - interest, invest earnings & exp	384,997	269,384	294,696	3,957,865	4,831,294	5,370,722
Income before grant and settlement revenue	7,271,070	(588,192)	4,422,581	45,107,152	38,316,802	51,349,537
Grant revenue	1,018,158	140,450	514,365	6,312,817	4,767,943	2,076,446
Settlement revenue	-	-	-	6,019,360	-	-
Grant and settlement revenue	1,018,158	140,450	514,365	12,332,178	4,767,943	2,076,446
<b>FUNDS PROVIDED</b>						
Net income (loss)	8,289,228	(447,742)	4,936,946	57,439,330	43,084,745	53,425,983
Depreciation and amortization charges	1,750,271	1,660,575	1,617,111	20,407,650	19,608,445	19,429,000
Net pension liability	(30,895,133)	-	(8,350,818)	(30,895,133)	-	(8,350,818)
Deferred inflows - pension	(13,032,765)	-	(13,546,271)	(13,032,765)	-	(13,546,271)
Deferred inflows - OPEB	17,854,797	-	(5,598,467)	17,854,797	-	(5,598,467)
OPEB	(25,926,120)	-	(4,102,893)	(25,926,120)	-	(4,102,893)
DWSRF lead service replacement funding	611,171	113,182	-	1,693,317	1,571,280	-
Deferred inflows - lease	(7,495)	(4,299)	382,506	(89,945)	(51,584)	335,221
Lease Interest income accrual (non cash)	-	(1,129)	-	27,473	1,071	15,645
Lease Interest receivable	(2,103)	-	(1,226)	(29,325)	-	(14,793)
Contribution in aid of construction	9,481,496	2,906,860	7,735,037	35,545,744	33,836,641	29,275,933
Contribution in aid of construction - impact fees	352,328	437,300	261,358	5,384,826	4,503,200	4,419,847
Customer advances for construction	(6,338,752)	-	(3,021,404)	(14,970,067)	-	7,242,085
Bond proceeds revenue bonds	-	-	-	-	148,718,580	-
Letter of credit proceeds	-	-	-	2,281,640	-	-
Total funds provided	(37,863,078)	4,664,747	(19,688,121)	55,691,422	251,272,379	82,530,472
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	11,206,584	7,313,328	7,572,058	59,045,460	91,500,469	83,215,718
Plant additions and replacements-cast iron	2,352,471	2,457,522	3,165,096	31,165,723	30,719,544	30,972,398
OPEB - begin pre-funding	(2,340,789)	-	(2,691,436)	-	-	-
Deferred outflows - pension	(40,343,404)	-	(21,625,017)	(40,343,404)	-	(21,625,017)
Deferred outflows - OPEB	(1,513,780)	-	(2,279,772)	(1,513,780)	-	(2,279,772)
NDEQ loan-contact basin	156,668	156,668	-	311,784	311,784	305,641
Bond retirement	2,170,000	5,001,809	2,095,000	17,160,000	18,346,809	16,370,000
Bond Interest - 2012	303,585	303,585	338,251	137,101	137,101	136,496
Bond Interest - 2015	(233,223)	(233,223)	(274,582)	470,878	470,878	530,470
Bond Interest - 2018	(71,909)	418,351	(75,057)	82,985	82,985	92,237
Bond Interest - 2022	(204,260)	(204,260)	(212,247)	284,365	284,365	293,901
NDEQ Interest	24,829	24,829	(5,738)	-	-	-
Letter of credit proceeds	-	-	-	2,281,640	-	-
Total funds expended	(28,493,228)	15,238,608	(13,993,444)	69,082,753	141,853,934	108,012,072
<b>SUBTOTAL - FUNDS PROVIDED LESS FUNDS EXPENDED</b>	<b>(9,369,851)</b>	<b>(10,573,861)</b>	<b>(5,694,677)</b>	<b>(13,391,331)</b>	<b>109,418,445</b>	<b>(25,481,600)</b>
<b>BOND ACTIVITIES</b>						
Interest on bond project fund	(29,498)	-	(114,191)	(900,060)	-	(2,162,778)
Interest on bond reserve fund	(4,432)	-	(5,564)	(60,819)	-	(77,309)
Remove net bond proceeds revenue bonds	-	-	-	-	(147,231,394)	-
Bond project fund - 2022 (spending funded by bond proceeds)	26,671	750,310	1,747,208	27,435,777	30,308,700	15,688,144
Net change in bond project funds	(7,259)	750,310	1,627,453	26,474,898	(116,922,694)	13,448,057

METROPOLITAN UTILITIES DISTRICT OF OMAHA  
WATER DEPARTMENT  
INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
FOR THE MONTH AND TWELVE MONTHS ENDING DECEMBER 31, 2025 AND 2024

W-2  
December 2025

	December 2025		December 2024	Twelve Months 2025		Twelve Months 2024
	Actual	Budget	Actual	Actual	Budget	Actual
IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET						
ASSET ACCOUNTS						
Bond sinking fund	396,583	-	361,481	(169,153)	-	(242,354)
Accounts receivable - other	(2,311,626)	-	(1,191,227)	(5,480,205)	-	(1,455,089)
Accounts receivable - utility service	760,627	-	1,232,739	1,533,337	-	(1,842,408)
Construction/environmental fund	(73)	-	(111)	(1,126)	-	(1,769)
Allowance for doubtful accounts	(237,904)	-	(258,128)	178,374	-	(92,691)
I/Co receivable from gas department	(2,038,725)	-	261,503	(1,442,246)	-	(1,748,749)
Lease receivable	(5)	-	(32,295)	(2,681)	-	(40,326)
Lease receivable noncurrent	151	-	(354,417)	74,600	-	(314,886)
Accrued unbilled revenue	78,654	-	(295,380)	(71,978)	-	(700,488)
Materials and supplies	(208,335)	-	26,516	(1,928,675)	-	(1,448,179)
Prepayments	3,270	-	44,358	(236,598)	-	(43,179)
Other noncurrent assets	(447,588)	-	(1,436,724)	(612,604)	-	(68,213)
LIABILITY ACCOUNTS						
Accounts payable	6,155,810	-	2,001,124	3,615,298	-	(140,882)
Customer deposits - pioneer mains	(183,371)	-	(279,823)	635,426	-	(3,195,442)
Customer credit balances	321,023	-	185,588	1,405,933	-	(166,068)
Self insured risk liability	(2,835,781)	-	(287,639)	(558,671)	-	1,332,554
Statutory payments to municipalities	156,354	-	144,675	(16,213)	-	102,369
Sewer fee collection due municipalities	1,835,435	-	429,984	(1,238,620)	-	1,780,248
Accrued vacation payable	394,258	-	244,521	394,258	-	244,521
All other, net	75,000	-	-	525,321	-	3
NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET	1,913,759	-	796,746	(3,396,223)	-	(8,041,031)
Net Increase (Decrease) in Cash	(7,463,350)	(9,823,551)	(3,270,478)	9,687,345	(7,504,249)	(20,074,574)
Cash - beginning of period	118,644,834	-	104,764,617	101,494,139	-	121,568,713
Cash - end of period	111,181,484	-	101,494,139	111,181,484	-	101,494,139
Change in cash - increase (decrease)	(7,463,350)	-	(3,270,478)	9,687,345	-	(20,074,574)

**METROPOLITAN UTILITIES DISTRICT OF OMAHA**  
**GAS DEPARTMENT**  
**BALANCE SHEETS**  
**AS OF DECEMBER 31, 2025 AND NOVEMBER 30, 2025**

**G-1**  
**DECEMBER 2025**  
**Page 1**

ASSETS	December 31	November 30	January 1	Increase (Decrease)	
	2025	2025	2025	One Month	Twelve Months
<b>UTILITY PLANT</b>					
Plant in service - At cost	\$ 942,731,181	\$ 831,524,667	\$ 798,515,026	\$ 111,206,513	\$ 144,216,155
Less: Accumulated Depreciation	(284,511,120)	(281,037,248)	(266,153,262)	(3,473,872)	(18,357,858)
Right-Of-Use Asset -Leases	1,047,211	1,047,211	1,047,211	-	-
Accumulated Amortization - ROU Asset	(942,490)	(925,036)	(733,048)	(17,454)	(209,442)
Right-Of-Use Asset -SBITA	27,870,083	19,502,872	18,461,708	8,367,211	9,408,375
Accumulated Amortization - ROU Asset - SBITA	(11,694,118)	(11,395,076)	(8,072,337)	(299,042)	(3,621,781)
Net utility plant in service	<u>674,500,747</u>	<u>558,717,390</u>	<u>543,065,299</u>	<u>115,783,357</u>	<u>131,435,448</u>
Construction in progress	81,644,886	179,360,995	146,480,514	(97,716,109)	(64,835,628)
Construction materials - at average cost	<u>8,582,749</u>	<u>8,691,095</u>	<u>8,389,924</u>	<u>(108,346)</u>	<u>192,825</u>
Net utility plant	764,728,382	746,769,480	697,935,737	17,958,902	66,792,645
<b>NONCURRENT ASSETS</b>					
Bond Project Fund	31,456,105	32,167,829	79,181,512	(711,724)	(47,725,407)
Lease receivable	2,614,697	2,614,697	2,636,342	-	(21,644)
Other non-current assets	<u>3,929,505</u>	<u>(2,128,074)</u>	<u>2,860,957</u>	<u>6,057,579</u>	<u>1,068,547</u>
Total noncurrent assets	38,000,307	32,654,453	84,678,811	5,345,855	(46,678,504)
<b>CURRENT ASSETS</b>					
Cash & Short Term Investments	176,484,520	174,958,022	187,877,604	1,526,498	(11,393,084)
Bond Sinking fund - Restricted	1,734,364	310,105	1,642,710	1,424,259	91,654
Accounts receivable - utility service	26,734,395	16,031,435	19,399,835	10,702,960	7,334,560
Accounts receivable - other	3,789,390	2,091,026	2,946,694	1,698,364	842,696
Allowance for uncollectible accounts	(3,821,757)	(4,161,268)	(3,667,298)	339,511	(154,459)
Lease Receivable	21,644	21,644	19,063	-	2,581
Interest receivable	13,393	6,696	13,489	6,696	(97)
Accrued unbilled revenues	24,263,529	42,407,243	44,179,961	(18,143,713)	(19,916,431)
Natural gas in storage	3,712,233	3,749,742	2,685,190	(37,508)	1,027,043
Natural gas in pipeline storage	4,765,929	5,824,906	3,210,435	(1,058,977)	1,555,494
Propane in storage	7,123,247	7,167,229	7,511,683	(43,982)	(388,436)
Materials and supplies - at average cost	5,910,914	5,915,065	5,550,378	(4,151)	360,536
Prepayments	1,420,902	1,665,687	1,856,562	(244,785)	(435,660)
Total current assets	<u>252,152,704</u>	<u>255,987,532</u>	<u>273,226,307</u>	<u>(3,834,828)</u>	<u>(21,073,603)</u>
<b>DEFERRED OUTFLOWS</b>					
Pension	(47,296,319)	(316,338)	(316,338)	(46,979,981)	(46,979,981)
OPEB	<u>4,527,720</u>	<u>6,290,520</u>	<u>6,290,520</u>	<u>(1,762,800)</u>	<u>(1,762,800)</u>
Total Deferred Inflows	(42,768,599)	5,974,182	5,974,182	(48,742,781)	(48,742,781)
<b>Total Assets</b>	<u>\$ 1,012,112,794</u>	<u>\$ 1,041,385,646</u>	<u>\$ 1,061,815,037</u>	<u>\$ (29,272,852)</u>	<u>\$ (49,702,242)</u>

**METROPOLITAN UTILITIES DISTRICT OF OMAHA  
GAS DEPARTMENT  
BALANCE SHEETS  
AS OF DECEMBER 31, 2025 AND NOVEMBER 30, 2025**

**G-1  
DECEMBER 2025  
Page 2**

LIABILITIES AND NET WORTH	December 31	November 30	January 1	Increase (Decrease)	
	2025	2025	2025	One Month	Twelve Months
<b>NONCURRENT LIABILITIES</b>					
Long Term Debt - Revenue Bonds Net of Disc/	211,371,624	219,831,269	221,493,869	(8,459,645)	(10,122,245)
Lease liability	-	-	116,364	-	(116,364)
SBITA liability	2,830,862	3,286,144	6,522,495	(455,282)	(3,691,633)
Net pension liability	(20,653,022)	15,324,426	15,324,426	(35,977,448)	(35,977,448)
Net OPEB liability	3,996,329	36,320,876	33,980,087	(32,324,547)	(29,983,758)
Total noncurrent liabilities	<u>197,545,793</u>	<u>274,762,715</u>	<u>277,437,241</u>	<u>(77,216,922)</u>	<u>(79,891,448)</u>
<b>CURRENT LIABILITIES</b>					
Accounts payable	47,241,107	23,284,608	50,906,727	23,956,499	(3,665,619)
Interdepartmental Payable to Water Dept	3,783,360	1,744,635	2,341,114	2,038,725	1,442,246
Current maturities of revenue bonds	8,315,000	-	7,945,000	8,315,000	370,000
Lease liability - current portion	116,364	135,586	225,199	(19,222)	(108,835)
SBITA liability - current portion	4,230,976	4,460,527	3,285,775	(229,551)	945,201
Unearned revenue - Firm service agreement	2,198,019	2,198,019	2,198,019	-	-
Customer deposits	15,314,974	15,251,166	14,788,048	63,808	526,926
Customer credit balances	7,162,673	6,998,000	21,421,653	164,673	(14,258,979)
Statutory payments to municipalities	1,347,957	799,861	1,117,979	548,096	229,978
Accrued interest on SBITA's	161,461	155,974	102,652	5,486	58,809
Accrued Interest on Revenue Bonds	730,947	-	761,436	730,947	(30,489)
Accrued vacation payable	5,820,320	5,617,897	5,617,897	202,423	202,423
Total current liabilities	<u>96,423,158</u>	<u>60,646,274</u>	<u>110,711,498</u>	<u>35,776,884</u>	<u>(14,288,341)</u>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION</b>	<u>986,464</u>	<u>782,737</u>	<u>355,953</u>	<u>203,727</u>	<u>630,511</u>
<b>SELF - INSURED RISKS</b>	<u>2,792,250</u>	<u>3,085,766</u>	<u>2,252,085</u>	<u>(293,516)</u>	<u>540,165</u>
<b>OTHER LIABILITIES</b>	<u>5,480,719</u>	<u>5,163,577</u>	<u>3,892,412</u>	<u>317,142</u>	<u>1,588,307</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Contributions In Aid of Construction	53,914,386	44,018,154	42,631,048	9,896,232	11,283,338
Pension	(20,562,853)	(5,386,170)	(5,386,170)	(15,176,683)	(15,176,683)
OPEB	31,476,799	10,684,849	10,684,849	20,791,950	20,791,950
Deferred Inflows - Lease	2,575,171	2,579,853	2,631,357	(4,682)	(56,186)
Total Deferred Inflows	<u>67,403,504</u>	<u>51,896,687</u>	<u>50,561,084</u>	<u>15,506,817</u>	<u>16,842,419</u>
<b>NET POSITION – ACCUMULATED REINVESTED EARNING</b>	<u>641,480,907</u>	<u>645,047,891</u>	<u>616,604,763</u>	<u>(3,566,984)</u>	<u>24,876,144</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<u><u>1,012,112,794</u></u>	<u><u>1,041,385,646</u></u>	<u><u>1,061,815,037</u></u>	<u><u>(29,272,852)</u></u>	<u><u>(49,702,242)</u></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, 2025 AND 2024**

G-2  
December 2025

	December 2025		December	Twelve Months 2025		Twelve Months
	Actual	Budget	2024 Actual	Actual	Budget	2024 Actual
<b>OPERATING REVENUES</b>						
Gas sales revenue	\$ 14,327,525	\$ 35,928,867	\$ 32,751,102	\$ 213,922,363	\$ 225,074,347	\$ 195,790,646
(Over)/under gas recovery	(319,429)	-	(27,482)	(1,585,968)	-	(67,602)
Infrastructure charge	1,511,868	1,534,668	1,508,671	18,225,492	18,321,754	17,092,484
Other operating revenues	544,815	405,786	396,640	6,067,943	5,867,198	5,370,532
Total operating revenues	16,064,779	37,869,321	34,628,931	236,629,830	249,263,299	218,186,060
Less: bad debt expense	(98,580)	(142,285)	(32,344)	(624,222)	(936,548)	(530,081)
Total operating revenues, net	15,966,199	37,727,036	34,596,588	236,005,608	248,326,751	217,655,978
Less: natural gas purchased for resale	25,008,040	23,134,127	21,335,804	142,430,837	130,690,292	110,548,520
CPEP rebates	-	-	(1,244,275)	(6,158,605)	(5,996,903)	(6,525,922)
Operating revenue, net of gas cost	(9,041,841)	14,592,909	14,505,058	99,733,377	123,633,362	113,633,381
<b>REVENUE DEDUCTIONS</b>						
Operating expense	(9,529,905)	3,825,621	(5,882,449)	35,121,406	45,847,547	37,298,553
Maintenance expense	2,026,083	1,656,466	1,535,991	20,580,638	18,880,519	18,462,247
Other Non-operating expense (income)	(10,503)	-	82,676	(59,589)	-	(188,539)
Depreciation	2,066,127	1,897,394	1,631,952	21,257,721	22,671,415	20,279,378
Statutory payments & fuel taxes	554,078	702,030	454,837	4,095,167	4,397,825	3,258,538
Bond issuance costs - 2022 gas bond	-	-	-	-	-	3,000
Bond issuance costs - 2023 gas bond	-	-	-	-	-	75,000
Interest expense - 2018 GIR bond	60,971	60,971	63,848	763,301	763,299	821,049
Interest expense - 2022 gas bond	229,502	229,502	240,598	2,876,080	2,876,080	3,003,558
Interest expense - 2023 gas bond	295,830	295,830	305,844	3,660,114	3,660,114	3,985,398
Interest expense - lease	296	296	868	6,728	6,728	13,433
Interest expense - SBITA	75,460	14,087	(58,693)	415,585	193,148	170,816
Interest expense	23,148	1,514	(4,889)	41,090	17,903	25,661
Total revenue deductions	(4,208,914)	8,683,711	(1,629,417)	88,758,240	99,314,578	87,208,094
Net revenues	(4,832,927)	5,909,198	16,134,475	10,975,137	24,318,784	26,425,287
<b>OTHER INCOME &amp; EXPENSE - interest, invest earnings &amp; exp</b>	609,278	539,143	1,056,111	9,206,027	7,297,155	14,436,868
Income before grant revenue	(4,223,649)	6,448,341	17,190,586	20,181,164	31,615,939	40,862,155
Grant revenue	656,665	776,900	85,458	4,694,980	6,392,000	466,357
<b>FUNDS PROVIDED</b>						
Net income (loss)	(3,566,984)	7,225,241	17,276,044	24,876,144	38,007,939	41,328,511
Depreciation and amortization charges	3,035,106	3,074,624	2,456,834	32,057,618	35,534,610	29,955,222
Net Pension Obligation	(35,977,448)	-	(9,882,412)	(35,977,448)	-	(9,882,412)
Deferred inflows - pension	(15,176,683)	-	(16,220,289)	(15,176,683)	-	(16,220,289)
Deferred inflows - OPEB	20,791,950	-	(7,055,322)	20,791,950	-	(7,055,322)
Unearned revenue - firm service agreement	-	-	-	-	-	6,112
Deferred inflows - lease	(4,682)	(4,682)	(4,682)	(56,186)	(56,186)	(56,186)
Lease Interest income accrual (non cash)	(6,696)	(6,696)	(6,745)	96	97	(81,407)
Lease Interest receipt	-	-	-	-	-	81,501
Contribution in aid of construction - mains	10,090,662	-	867,059	12,441,535	-	1,897,836
Contribution in aid of construction - grants	-	-	-	-	2,236,100	-
Customer advances for construction	203,727	-	711,118	630,511	-	203,041
Total funds provided	(20,611,048)	10,288,487	(11,858,395)	39,587,538	75,722,560	40,176,609
<b>FUNDS EXPENDED</b>						
Plant additions and replacements	17,546,847	8,382,226	23,703,003	81,273,735	91,685,068	85,171,080
Plant additions and replacements - cast iron	3,641,591	2,719,600	2,331,766	18,734,727	23,315,000	19,010,209
Deferred outflows - pension	(46,979,981)	-	(25,459,859)	(46,979,981)	-	(25,459,859)
Deferred outflows - OPEB	(1,762,800)	-	(2,676,252)	(1,762,800)	-	(2,676,252)
Natural gas inventory increase (decrease)	(1,140,467)	(1,569,914)	(260,574)	2,194,101	1,093,657	(2,552,112)
Bond interest - 2018 expense accrual (non cash)	(60,971)	(60,971)	(63,848)	1,482,877	1,482,878	1,426,630
SBITA interest accrual	(5,486)	(13,137)	65,351	(58,809)	35,220	(74,369)
Bond Interest Accrual - gas bond 2022	(229,502)	(229,502)	(240,598)	5,200,220	5,200,220	5,077,492
Bond Interest Accrual - gas bond 2023	(295,830)	(295,830)	(305,844)	3,099,636	3,099,636	2,772,137
Total funds expended	(29,286,599)	8,932,473	(2,906,855)	63,183,705	125,911,678	82,694,957
Subtotal - funds provided less funds expended	8,675,550	1,356,014	(8,951,540)	(23,596,167)	(50,189,118)	(42,518,348)

METROPOLITAN UTILITIES DISTRICT OF OMAHA  
 GAS DEPARTMENT  
 INCOME AND SOURCE AND DISPOSITION OF FUNDS STATEMENTS  
 FOR THE MONTH AND NINE MONTHS ENDING SEPTEMBER 30, 2025 AND 2024

G-2  
 December 2025  
 Page 2

	December 2025		December	Twelve Months 2025		Twelve Months
	Actual	Budget	2024 Actual	Actual	Budget	2024 Actual
<b>BOND ACTIVITIES</b>						
Bond project fund 2022 (spending funded by bond proceeds)	9,430	-	687,887	3,942,979	-	22,340,611
Bond project fund 2023	702,294	-	777,208	43,782,428	-	14,100,817
Net change in bond project fund	711,724	-	1,465,094	47,725,407	-	36,441,428
<b>IMPACT ON CASH OF CHANGES IN OTHER BALANCE SHEET</b>						
<b>ASSET ACCOUNTS</b>						
Bond closing fund	-	-	-	-	-	396,989
Bond sinking fund	(1,424,259)	(1,423,864)	(1,424,148)	(91,654)	(345)	(113,075)
Accounts Receivable - Utility Service	(10,702,960)	-	(6,875,996)	(7,334,560)	-	(86,034)
Accounts Receivable - Other	(1,698,364)	-	(1,324,888)	(842,696)	-	(1,813,840)
Lease Receivable	-	-	-	19,063	-	18,499
Allowance for doubtful accounts	(339,511)	-	(628,088)	154,459	-	(137,578)
Accrued unbilled revenue	18,143,713	-	(6,559,728)	19,916,431	-	(8,982,898)
Materials and supplies	4,151	-	(216,974)	(360,536)	-	(10,245)
Prepayments	244,785	-	48,564	435,660	-	(431,726)
Other noncurrent assets	(6,057,579)	-	(9,542,753)	(1,068,547)	-	(231,190)
<b>LIABILITY ACCOUNTS</b>						
Accounts payable	23,956,499	-	28,819,070	(3,665,619)	-	13,524,223
I/Co payable to water department	2,038,725	-	(261,503)	1,442,246	-	1,748,749
Customer deposits	63,808	-	47,299	526,926	-	562,521
Customer credit balances	164,673	-	(4,641,413)	(14,258,979)	-	5,832,490
Self insured risk liability	(293,516)	-	1,102,032	540,165	-	214,057
Statutory payments to municipalities	548,096	-	448,465	229,978	-	(150,954)
SBITA liability	(684,834)	-	1,771,593	(2,746,432)	-	6,393,067
Lease liability - current	(19,222)	-	953	(108,835)	-	11,236
Lease liability - noncurrent	-	-	(19,222)	(116,364)	-	(225,199)
Other liabilities	317,142	-	20,967	1,588,307	-	67,171
Accrued vacation payable	202,423	-	239,251	202,423	-	239,251
All other, net	(32,324,547)	-	(7,174,385)	(29,983,758)	-	(4,482,949)
<b>NET IMPACT ON CASH OF CHANGES IN OTHER BALANCE</b>	<b>(7,860,776)</b>	<b>(1,423,864)</b>	<b>(6,170,906)</b>	<b>(35,522,324)</b>	<b>(345)</b>	<b>12,342,566</b>
Net increase (decrease) in cash	1,526,498	(67,849)	(13,657,352)	(11,393,084)	(50,189,463)	6,265,645
Cash - beginning of period	174,958,022	-	201,534,955	187,877,604	-	181,611,958
Cash - end of period	176,484,520	-	187,877,604	176,484,520	-	187,877,604
Change in cash - increase (decrease)	1,526,498	-	(13,657,352)	(11,393,084)	-	6,265,645