

**BEFORE FISCAL YEAR END ADJUSTMENTS**

Balance Sheet  
September 30, 2023

City of Grand Island Electric Department

Balance Sheet                      Balance Sheet  
September 30, 2023              September 30, 2022

<b>UTILITY PLANT</b>			
10100	Plant In Service	391,641,537.93	386,835,206.31
10600	Unclassified Electric Plant	0.00	0.00
10810	Reserve For Depr - Steam Pl	(164,409,522.88)	(158,096,570.43)
10840	Reserve For Depr - Trans Pl	(20,436,602.27)	(19,536,470.27)
10850	Reserve For Depr - Distr Plant	(76,792,548.96)	(72,990,112.96)
10860	Reserve For Depr - General Pl	(17,151,174.23)	(16,258,807.18)
11410	Plant Acquisition Adj - NWGI	2,166,507.60	2,166,507.60
11510	Amort of Plant Acq - NWGI	(2,166,507.60)	(2,166,507.60)
	<b>TOTAL NET PLANT IN SERVICE</b>	<u>112,851,689.59</u>	<u>119,953,245.47</u>
<b>OTHER PROPERTY &amp; INVESTMENTS</b>			
12100	Non-Utility Property	0.00	0.00
	<b>TOTAL NON-UTILITY PROPERTY</b>	<u>0.00</u>	<u>0.00</u>
<b>WORKING INVESTMENT ACCOUNTS</b>			
12440	Revenue Fund - Invested	0.00	0.00
	<b>TOTAL WORKING INVESTMENTS</b>	<u>0.00</u>	<u>0.00</u>

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<b>RESTRICTED CASH ACCOUNTS</b>			
12590	Bond & Int Sink 2020 - Cash	685,939.18	686,560.48
12875	Reserve For Flyash Closure	2,520,592.00	2,493,912.00
<b>TOTAL RESTRICTED CASH ACCOUNTS</b>		<u>3,206,531.18</u>	<u>3,180,472.48</u>
<b>WORKING CASH ACCOUNTS</b>			
13100	Revenue Fund - Cash	45,028,880.31	56,939,022.83
13510	Petty Cash Fund	15,000.00	15,000.00
<b>TOTAL WORKING CASH ACCOUNTS</b>		<u>45,043,880.31</u>	<u>56,954,022.83</u>
<b>TOTAL CASH ACCOUNTS</b>		<u>48,250,411.49</u>	<u>60,134,495.31</u>
<b>TOTAL RESTRICTED ASSETS</b>		<u>3,206,531.18</u>	<u>3,180,472.48</u>
<b>TOTAL UNRESTRICTED ASSETS</b>		<u>45,043,880.31</u>	<u>56,954,022.83</u>

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<b>ACCRUED ASSETS</b>			
14200	Accounts Receivable - General	6,162,966.03	5,112,403.17
14202	Accounts Receivable - Misc	240,483.03	175,973.21
14204	Accts Rec - Bankruptcy Pending	0.00	0.00
14210	Accounts Receivable - Deposits	14,111.56	14,030.00
14220	Accts Rec - Market Settlements	0.00	0.00
14300	Accounts Receivable - Other	0.00	0.00
14400	Res For Uncollectable Accts	(500,599.75)	(621,884.18)
14600	Accts Receivable - Interdept	195,059.31	200,443.21
15100	Fuel Oil Invent - Generation	1,064,795.12	1,316,099.01
15110	Coal Inventory - Generation	2,755,873.31	849,490.96
15120	Environmental Prod Inv - Gen	146,149.27	133,753.59
15500	Material Inventory	11,196,129.69	9,646,457.65
16500	Prepaid Insurance	0.00	545,555.16
16590	Prepaid Data Processing	0.00	0.00
17100	Accrued Interest Receivable	0.00	0.00
17300	Accrued & Unbilled Revenue	3,814,868.82	3,709,368.61
	<b>TOTAL ACCRUED ASSETS</b>	<u>25,089,836.39</u>	<u>21,081,690.39</u>

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<b>DEFERRED DEBITS</b>			
10710	Work In Process - Work Orders	8,377,222.90	1,665,993.61
10711	Work In Process - Overhead	0.00	0.00
10870	Retire Work In Process - WO	(47,242.71)	(11,488.67)
18400	Stores Clearing	0.00	0.00
18410	Transportation Clearing	0.00	0.00
18430	Tools & Equipment Clearing	0.00	0.00
18600	Deferred Debits	576,201.43	1,269,063.69
18610	Deferred Debits - Interest	1,316,525.44	1,588,909.96
	<b>TOTAL DEFERRED DEBITS</b>	<u>10,222,707.06</u>	<u>4,512,478.59</u>
	 <b>TOTAL ASSETS</b>	 <u>196,414,644.53</u>	 <u>205,681,909.76</u>

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**EQUITY**

21600	Earned Equity	175,585,784.34	176,059,789.41
	Current Earnings Year To Date	(5,185,186.15)	(410,802.38)
	<b>TOTAL EARNED EQUITY</b>	<u>170,400,598.19</u>	<u>175,648,987.03</u>

**LONG TERM DEBT**

22140	Long Term Debt - 2020	<u>19,630,000.00</u>	<u>23,435,000.00</u>
	<b>TOTAL LONG TERM DEBT</b>	<u>19,630,000.00</u>	<u>23,435,000.00</u>

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<b>CURRENT &amp; ACCRUED LIABILITIES</b>			
23200	Accounts Payable	2,766,463.12	2,441,544.58
23201	Active Card Integration	(56,237.78)	3,074.36
23210	Cash Refunds Payable	5,547.27	5,811.73
23220	Accts Pay - Market Settlements	146,157.73	0.00
23500	Customer Deposits	317,646.34	426,995.34
23600	In Lieu Of Taxes Payable	0.00	613,699.06
23610	Sales Tax Payable	345,936.36	323,965.16
23611	Nebraska State Use Tax	2,831.31	4,450.46
23612	Grand Island City Use Tax	1,015.21	1,593.57
23700	Accrued Interest Payable	47,605.86	52,393.82
23710	Accrued Deposit Int Payable	17,114.88	16,646.57
24200	Accrued Vacation	1,662,836.76	1,639,397.65
24210	Accrued FICA Taxes Payable	0.00	0.00
24220	Accrued Wages	0.00	0.00
24230	Accrued Emission Fees	31,680.00	32,130.00
<b>TOTAL CURRENT &amp; ACCRUED LIAB</b>		<u>5,288,597.06</u>	<u>5,561,702.30</u>
 <b>DEFERRED CREDITS</b>			
25300	Deferred Credits	<u>1,095,449.28</u>	<u>1,036,220.43</u>
<b>TOTAL DEFERRED CREDITS</b>		<u>1,095,449.28</u>	<u>1,036,220.43</u>
 <b>TOTAL LIABILITIES &amp; EQUITY</b>		<u>196,414,644.53</u>	<u>205,681,909.76</u>