

Balance Sheet
 October 31, 2023

City of Grand Island Electric Department

| | Balance Sheet October 31, 2023 | Balance Sheet October 31, 2022 |
|---|-----------------------------------|-----------------------------------|
| UTILITY PLANT | | |
| 10100 Plant In Service | 391,881,645.85 | 388,239,122.91 |
| 10600 Unclassified Electric Plant | 344,213.61 | 22,332.40 |
| 10810 Reserve For Depr - Steam Pl | (164,966,941.69) | (158,650,671.34) |
| 10840 Reserve For Depr - Trans Pl | (20,511,726.97) | (19,612,013.27) |
| 10850 Reserve For Depr - Distr Plant | (77,510,315.51) | (73,533,676.57) |
| 10860 Reserve For Depr - General Pl | (17,226,011.68) | (16,339,805.54) |
| 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) |
| TOTAL NET PLANT IN SERVICE | 112,010,863.61 | 120,125,288.59 |
| OTHER PROPERTY & INVESTMENTS | | |
| 12100 Non-Utility Property | 0.00 | 0.00 |
| TOTAL NON-UTILITY PROPERTY | 0.00 | 0.00 |
| WORKING INVESTMENT ACCOUNTS | | |
| 12440 Revenue Fund - Invested | 0.00 | 0.00 |
| TOTAL WORKING INVESTMENTS | 0.00 | 0.00 |

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| RESTRICTED CASH ACCOUNTS | | |
| 12590 Bond & Int Sink 2020 - Cash | 1,028,908.77 | 1,029,840.72 |
| 12875 Reserve For Flyash Closure | 2,520,592.00 | 2,493,912.00 |
| TOTAL RESTRICTED CASH ACCOUNTS | <u>3,549,500.77</u> | <u>3,523,752.72</u> |
| WORKING CASH ACCOUNTS | | |
| 13100 Revenue Fund - Cash | 43,937,757.73 | 56,950,466.16 |
| 13510 Petty Cash Fund | 15,000.00 | 15,000.00 |
| TOTAL WORKING CASH ACCOUNTS | <u>43,952,757.73</u> | <u>56,965,466.16</u> |
| TOTAL CASH ACCOUNTS | <u>47,502,258.50</u> | <u>60,489,218.88</u> |
| TOTAL RESTRICTED ASSETS | <u>3,549,500.77</u> | <u>3,523,752.72</u> |
| TOTAL UNRESTRICTED ASSETS | <u>43,952,757.73</u> | <u>56,965,466.16</u> |

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| ACCRUED ASSETS | | | |
| 14200 | Accounts Receivable - General | 4,702,992.26 | 4,264,992.26 |
| 14202 | Accounts Receivable - Misc | 197,279.23 | 209,969.30 |
| 14204 | Accts Rec - Bankruptcy Pending | 0.00 | 0.00 |
| 14210 | Accounts Receivable - Deposits | 26,194.16 | 13,415.00 |
| 14300 | Accounts Receivable - Other | 0.00 | 0.00 |
| 14400 | Res For Uncollectable Accts | (436,212.06) | (611,129.81) |
| 14600 | Accts Receivable - Interdept | 171,700.58 | 170,034.46 |
| 15100 | Fuel Oil Invent - Generation | 1,134,054.41 | 1,277,088.96 |
| 15110 | Coal Inventory - Generation | 3,306,672.08 | 1,563,064.50 |
| 15120 | Environmental Prod Inv - Gen | 146,149.27 | 173,642.56 |
| 15500 | Material Inventory | 11,150,231.59 | 9,694,957.45 |
| 16500 | Prepaid Insurance | 448,810.03 | 500,092.23 |
| 16590 | Prepaid Data Processing | 527,600.81 | (46,347.90) |
| 17100 | Accrued Interest Receivable | 0.00 | 0.00 |
| 17300 | Accrued & Unbilled Revenue | 3,758,694.26 | 3,307,819.68 |
| | TOTAL ACCRUED ASSETS | <u>25,134,166.62</u> | <u>20,517,598.69</u> |

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| DEFERRED DEBITS | | |
| 10710 Work In Process - Work Orders | 9,431,319.20 | 2,603,657.41 |
| 10711 Work In Process - Overhead | 9,385.93 | 12,934.55 |
| 10870 Retire Work In Process - WO | (89,081.86) | (24,885.81) |
| 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 | 537,097.22 | 1,185,237.54 |
| 18610 Deferred Debits - Interest | 1,293,826.73 | 1,566,211.25 |
| TOTAL DEFERRED DEBITS | <u>11,182,547.22</u> | <u>5,343,154.94</u> |
| | | |
| TOTAL ASSETS | <u>195,829,835.95</u> | <u>206,475,261.10</u> |

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EQUITY

| | | | |
|-------|-------------------------------|-----------------------|-----------------------|
| 21600 | Earned Equity | 169,173,568.86 | 175,585,784.34 |
| | Current Earnings Year To Date | 589,586.21 | (2,787.25) |
| | TOTAL EARNED EQUITY | <u>169,763,155.07</u> | <u>175,582,997.09</u> |

LONG TERM DEBT

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

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| CURRENT & ACCRUED LIABILITIES | | | |
| 23200 | Accounts Payable | 2,605,501.13 | 3,166,608.15 |
| 23201 | Active Card Integration | (25,658.80) | (11,528.56) |
| 23210 | Cash Refunds Payable | 7,503.00 | 16,368.41 |
| 23220 | Accts Pay - Market Settlements | 218,954.53 | 0.00 |
| 23500 | Customer Deposits | 325,536.34 | 419,575.34 |
| 23600 | In Lieu Of Taxes Payable | 0.00 | 610,365.93 |
| 23610 | Sales Tax Payable | 243,297.87 | 240,556.36 |
| 23611 | Nebraska State Use Tax | 4,781.86 | 4,419.24 |
| 23612 | Grand Island City Use Tax | 1,738.89 | 1,606.97 |
| 23700 | Accrued Interest Payable | 71,408.79 | 78,590.73 |
| 23710 | Accrued Deposit Int Payable | 16,806.64 | 17,560.77 |
| 24200 | Accrued Vacation | 1,836,161.35 | 1,841,220.24 |
| 24210 | Accrued FICA Taxes Payable | 0.00 | 0.00 |
| 24220 | Accrued Wages | 0.00 | 0.00 |
| 24230 | Accrued Emission Fees | 35,200.00 | 35,700.00 |
| | TOTAL CURRENT & ACCRUED LIAB | <u>5,341,231.60</u> | <u>6,421,043.58</u> |
| DEFERRED CREDITS | | | |
| 25300 | Deferred Credits | <u>1,095,449.28</u> | <u>1,036,220.43</u> |
| | TOTAL DEFERRED CREDITS | <u>1,095,449.28</u> | <u>1,036,220.43</u> |
| | TOTAL LIABILITIES & EQUITY | <u>195,829,835.95</u> | <u>206,475,261.10</u> |