

Balance Sheet
January 31, 2024

City of Grand Island Electric Department

	Balance Sheet January 31, 2024	Balance Sheet January 31, 2023
UTILITY PLANT		
10100 Plant In Service	392,554,474.45	388,546,967.31
10600 Unclassified Electric Plant	417,100.15	86,147.37
10810 Reserve For Depr - Steam Pl	(165,283,339.00)	(160,313,003.09)
10840 Reserve For Depr - Trans Pl	(20,737,101.07)	(19,836,732.92)
10850 Reserve For Depr - Distr Plant	(78,519,890.61)	(74,511,284.90)
10860 Reserve For Depr - General Pl	(17,358,516.63)	(16,579,649.00)
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	<u>111,072,727.29</u>	<u>117,392,444.77</u>
OTHER PROPERTY & INVESTMENTS		
12100 Non-Utility Property	0.00	0.00
TOTAL NON-UTILITY PROPERTY	<u>0.00</u>	<u>0.00</u>
WORKING INVESTMENT ACCOUNTS		
12440 Revenue Fund - Invested	0.00	0.00
TOTAL WORKING INVESTMENTS	<u>0.00</u>	<u>0.00</u>

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RESTRICTED CASH ACCOUNTS			
12590	Bond & Int Sink 2020 - Cash	1,915,000.00	2,059,681.48
12875	Reserve For Flyash Closure	2,546,716.00	2,519,884.00
TOTAL RESTRICTED CASH ACCOUNTS		<u>4,461,716.00</u>	<u>4,579,565.48</u>
WORKING CASH ACCOUNTS			
13100	Revenue Fund - Cash	39,163,137.82	53,297,660.39
13510	Petty Cash Fund	15,000.00	15,000.00
TOTAL WORKING CASH ACCOUNTS		<u>39,178,137.82</u>	<u>53,312,660.39</u>
TOTAL CASH ACCOUNTS		<u>43,639,853.82</u>	<u>57,892,225.87</u>
TOTAL RESTRICTED ASSETS		<u>4,461,716.00</u>	<u>4,579,565.48</u>
TOTAL UNRESTRICTED ASSETS		<u>39,178,137.82</u>	<u>53,312,660.39</u>

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ACCRUED ASSETS			
14200	Accounts Receivable - General	5,274,417.91	4,707,742.83
14202	Accounts Receivable - Misc	249,549.67	178,077.77
14204	Accts Rec - Bankruptcy Pending	0.00	0.00
14210	Accounts Receivable - Deposits	26,194.16	27,445.56
14220	Accts Rec - Market Settlements	1,356,726.51	577,713.80
14300	Accounts Receivable - Other	0.00	0.00
14400	Res For Uncollectable Accts	(527,438.67)	(645,916.67)
14600	Accts Receivable - Interdept	0.00	164,435.63
15100	Fuel Oil Invent - Generation	1,402,311.96	1,247,878.90
15110	Coal Inventory - Generation	2,781,612.48	1,703,479.70
15120	Environmental Prod Inv - Gen	110,756.92	123,464.14
15500	Material Inventory	11,696,701.06	9,882,036.97
16500	Prepaid Insurance	380,274.29	363,703.44
16590	Prepaid Data Processing	383,709.68	386,294.98
17100	Accrued Interest Receivable	0.00	0.00
17300	Accrued & Unbilled Revenue	3,734,740.71	2,697,712.69
	TOTAL ACCRUED ASSETS	<u>26,869,556.68</u>	<u>21,414,069.74</u>

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DEFERRED DEBITS		
10710 Work In Process - Work Orders	9,693,788.87	3,329,787.26
10711 Work In Process - Overhead	323,100.59	719,866.52
10870 Retire Work In Process - WO	(73,416.59)	(31,498.86)
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	462,697.60	933,758.80
18610 Deferred Debits - Interest	1,225,730.60	1,498,115.12
TOTAL DEFERRED DEBITS	11,631,901.07	6,450,028.84
TOTAL ASSETS	193,214,038.86	203,148,769.22

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EQUITY

21600	Earned Equity	169,316,667.86	175,585,784.34
	Current Earnings Year To Date	(1,759,816.90)	(2,508,385.94)
	TOTAL EARNED EQUITY	<u>167,556,850.96</u>	<u>173,077,398.40</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	2,558,108.41	2,344,956.69
23201	Active Card Integration	(120,315.99)	(2,993.17)
23210	Cash Refunds Payable	5,716.56	3,064.99
23220	Accts Pay - Market Settlements	0.00	0.00
23500	Customer Deposits	332,574.34	441,074.34
23600	In Lieu Of Taxes Payable	0.00	610,365.93
23610	Sales Tax Payable	270,595.92	251,429.94
23611	Nebraska State Use Tax	11,508.03	3,782.03
23612	Grand Island City Use Tax	4,184.72	1,375.29
23700	Accrued Interest Payable	0.00	0.00
23710	Accrued Deposit Int Payable	16,630.45	20,628.31
24200	Accrued Vacation	1,795,622.68	1,869,264.67
24210	Accrued FICA Taxes Payable	0.01	0.00
24220	Accrued Wages	0.00	0.00
24230	Accrued Emission Fees	45,760.00	46,410.00
	TOTAL CURRENT & ACCRUED LIAB	<u>4,920,385.13</u>	<u>5,589,359.02</u>
DEFERRED CREDITS			
25300	Deferred Credits	<u>1,106,802.77</u>	<u>1,047,011.80</u>
	TOTAL DEFERRED CREDITS	<u>1,106,802.77</u>	<u>1,047,011.80</u>
	TOTAL LIABILITIES & EQUITY	<u>193,214,038.86</u>	<u>203,148,769.22</u>