

Balance Sheet
December 31, 2018

City of Grand Island Electric Department

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UTILITY PLANT

10100	Plant In Service	367,665,108.84	384,474,248.35
10600	Unclassified Electric Plant	893,014.11	1,700,546.42
10810	Reserve For Depr - Steam Pl	(138,737,759.31)	(153,632,672.02)
10840	Reserve For Depr - Trans Pl	(16,239,726.75)	(15,392,710.41)
10850	Reserve For Depr - Distr Plant	(60,713,174.23)	(57,392,870.72)
10860	Reserve For Depr - General Pl	(12,489,729.20)	(11,552,803.65)
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>140,377,733.46</u>	<u>148,203,737.97</u>

OTHER PROPERTY & INVESTMENTS

12100	Non-Utility Property	0.00	254,223.42
TOTAL NON-UTILITY PROPERTY		<u>0.00</u>	<u>254,223.42</u>

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RESTRICTED INVESTMENT ACCTS			
12460	Res For Bonds 2012 - Invested	2,069,314.84	2,035,953.15
12466	Res For Bonds 2013 - Invested	3,143,132.96	3,097,258.90
12490	Bond & Int Sink Fd 2012 - Inv	815,868.11	887,747.53
12495	Bond & Int Sink Fd 2013 - Inv	1,191,880.07	1,119,710.99
TOTAL RESTRICTED INVESTMENTS		<u>7,220,195.98</u>	<u>7,140,670.57</u>
WORKING INVESTMENT ACCOUNTS			
12440	Revenue Fund - Invested	<u>11,068,043.39</u>	<u>19,477,081.98</u>
TOTAL WORKING INVESTMENTS		<u>11,068,043.39</u>	<u>19,477,081.98</u>

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RESTRICTED CASH ACCOUNTS			
12570	Bond & Int Sink 2012 - Cash	0.00	0.00
12580	Bond & Int Sink 2013 - Cash	0.00	0.00
12830	Res For Bond 2012 - Cash	0.00	0.00
12840	Res For Bond 2013 - Cash	0.00	0.00
12875	Reserve For Flyash Closure	1,750,761.00	1,733,117.00
TOTAL RESTRICTED CASH ACCOUNTS		<u>1,750,761.00</u>	<u>1,733,117.00</u>
WORKING CASH ACCOUNTS			
13100	Revenue Fund - Cash	31,746,373.70	19,422,172.45
13510	Petty Cash Fund	15,000.00	15,000.00
TOTAL WORKING CASH ACCOUNTS		<u>31,761,373.70</u>	<u>19,437,172.45</u>
TOTAL CASH ACCOUNTS		<u>33,512,134.70</u>	<u>21,170,289.45</u>
TOTAL RESTRICTED ASSETS		<u>8,970,956.98</u>	<u>8,873,787.57</u>
TOTAL UNRESTRICTED ASSETS		<u>42,829,417.09</u>	<u>38,914,254.43</u>

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ACCRUED ASSETS			
14200	Accounts Receivable - General	4,803,438.41	4,698,722.34
14202	Accounts Receivable - Misc	1,664,429.47	527,479.40
14204	Accts Rec - Bankruptcy Pending	19,631.25	9,017.72
14210	Accounts Receivable - Deposits	17,131.48	10,040.73
14300	Accounts Receivable - Other	0.00	0.00
14400	Res For Uncollectable Accts	(600,722.32)	(538,226.29)
14600	Accts Receivable - Interdept	29,561.42	135,216.55
15100	Fuel Oil Invent - Generation	699,124.69	729,293.06
15110	Coal Inventory - Generation	1,938,519.83	2,547,677.99
15120	Environmental Prod Inv - Gen	77,645.22	49,624.62
15500	Materials & Supplies Invent	7,170,991.47	6,746,566.58
15590	Materials & Supplies Freight	0.00	0.00
16500	Prepaid Insurance	228,234.59	118,275.13
16590	Prepaid Data Processing	328,800.01	222,702.68
17100	Accrued Interest Receivable	210,191.12	83,324.81
17300	Accrued & Unbilled Revenue	2,998,733.17	3,331,883.56
	TOTAL ACCRUED ASSETS	19,585,709.81	18,671,598.88

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DEFERRED DEBITS			
10710	Work In Process - Work Orders	4,032,423.03	3,720,241.94
10711	Work In Process - Overhead	121,962.30	(150,374.90)
10870	Retire Work In Process - WO	(36,564.09)	(51,087.78)
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	3,502,040.46	2,404,591.33
TOTAL DEFERRED DEBITS		<u>7,619,861.70</u>	<u>5,923,370.59</u>
TOTAL ASSETS		<u>219,383,679.04</u>	<u>220,840,972.86</u>

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EQUITY

21600	Earned Equity	173,679,326.69	171,881,946.64
	Current Earnings Year To Date	(1,164,358.08)	(1,303,497.81)
	TOTAL EARNED EQUITY	<u>172,514,968.61</u>	<u>170,578,448.83</u>

LONG TERM DEBT

22120	Long Term Debt - 2012	7,285,000.00	9,080,000.00
22130	Long Term Debt - 2013	30,485,000.00	31,725,000.00
22400	Other Long Term Debt	0.00	0.00
22500	Unamort Debt Premium - 2012	206,587.96	307,101.75
22510	Unamort Debt Premium - 2013	2,005,373.78	2,318,439.50
	TOTAL LONG TERM DEBT	<u>39,981,961.74</u>	<u>43,430,541.25</u>

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CURRENT & ACCRUED LIABILITIES			
23200	Accounts Payable	2,012,877.84	2,302,283.32
23201	Active Card Integration	0.00	0.00
23210	Cash Refunds Payable	8,100.47	18,681.93
23500	Customer Deposits	331,304.86	267,334.86
23600	In Lieu Of Taxes Payable	851,086.42	682,177.53
23610	Sales Tax Payable	210,256.69	219,983.48
23611	Nebraska State Use Tax	13,444.69	3,014.88
23612	Grand Island City Use Tax	3,666.73	825.46
23700	Accrued Interest Payable	705,604.15	736,062.50
23710	Accrued Deposit Int Payable	10,599.94	7,828.62
24200	Accrued Vacation	1,789,304.93	1,646,000.09
24210	Accrued FICA Taxes Payable	0.00	320.12
24220	Accrued Wages	0.00	0.00
24230	Accrued Emission Fees	60,240.00	66,180.00
TOTAL CURRENT & ACCRUED LIAB		<u>5,996,486.72</u>	<u>5,950,692.79</u>
 DEFERRED CREDITS			
25300	Deferred Credits	890,261.97	881,289.99
25305	Deferred Credits - Bonds	0.00	0.00
TOTAL DEFERRED CREDITS		<u>890,261.97</u>	<u>881,289.99</u>
 TOTAL LIABILITIES & EQUITY		<u>219,383,679.04</u>	<u>220,840,972.86</u>