

CITY OF NEW PRAGUE

BALANCE SHEET

MARCH 31, 2026

WATER

ASSETS

604-10101	CLAIM ON CASH	792,703.73
604-10125	MONEY MARKET-4M	1,403,185.59
604-10126	MONEY MARKET-4M 2024 BOND	109,598.38
604-10406	F.I.S.T. INVESTMENTS	926,224.40
604-10407	INVEST ALLOW-UNREALIZED LOS	(11,283.04)
604-11500	ACCOUNTS RECEIVABLE	1,162.80
604-11502	ACCOUNTS RECEIVABLE - NSF	660.06
604-11525	ACCRUED REVENUE	113,119.46
604-11710	CUSTOMER ACCOUNTS RECEIVABL	155,270.67
604-12100	SPECIAL ASSESS. REC.-CURRENT	.05
604-12300	SPECIAL ASSESS. REC.-DEFERRED	910,835.40
604-14100	MATERIAL INVENTORY	119,098.32
604-15696	DEFERRED OUTFLOW - OPEB	1,145.00
604-15699	GERF DEFERRED OUTFLOWS	37,254.00
604-16100	LAND	79,519.50
604-16200	BUILDINGS	2,454,932.92
604-16201	WELLS, PUMPS & PUMP HOUSE	2,286,390.96
604-16202	WATER TREATMENT	68,116.88
604-16203	WATER TREATMENT EQUIPMENT	1,259,836.19
604-16211	ACCUM DEPR-PRODUCTION PLANT	(4,591,223.13)
604-16301	ELEVATED TOWER	1,988,569.68
604-16303	RESERVOIR	732,530.15
604-16304	DISTRIBUTION TO SYSTEM	8,099,391.30
604-16305	PRU VALVES	902.95
604-16306	MAIN STREET TREATMENT UPGRADE	215,848.13
604-16308	WATER METERS	1,134,853.29
604-16311	ACCUM DEPR.-TRANS-DISTRIBUTI	(5,126,196.32)
604-16312	ACCUM. DEPR-GENERAL PLANT	(307,461.40)
604-16314	SCADA	351,945.74
604-16401	BLDG IMPROVEMENT OFFICE	5,533.95
604-16402	DEFERRED MAINTENANCE CHARGE	24,794.02
604-16403	OFFICE FUNITURE & FIXTURES	35,536.41
604-16404	TRANSPORTATION/EQUIPMENT	264,699.45
604-16405	MISCELLANEOUS EQUIPMENT	39,308.45
604-16406	SHOP EQUIPMENT	1,417.62
604-16511	CIP 2024	(.28)
604-16512	CIP 2025	830,243.65
604-16705	LEAD SERVICE LINE REPLACEMENT	42,213.66
604-16706	FILTER PLANT #3 REHAB	328,501.67
	TOTAL ASSETS	<u>14,779,180.26</u>

LIABILITIES AND EQUITY

CITY OF NEW PRAGUE

BALANCE SHEET

MARCH 31, 2026

WATER

LIABILITIES

604-20210	ACCOUNTS PAYABLE		163,416.38
604-20610	CIP RETAINAGE		316.67
604-21503	ACCRUED INTEREST		60,254.59
604-21650	ACCRUED WAGES-VAC & COMP		63,491.10
604-21712	DUE WATER TESTING PROGRAM	(4,099.51)
604-21717	OPEB LIABILITY		18,086.00
604-22000	DEPOSITS		26,985.20
604-22296	OPEB DEFERRED INFLOW		8,196.00
604-22299	DEFERRED (GERF) INFLOW		99,508.00
604-22500	BOND PAYABLE - CUR PORT		39,999.97
604-23400	BOND PREMIUM		391,293.84
604-23511	2011 CIP		15,321.00
604-23517	CIP 2014		40,000.00
604-23518	2020A - REFUNDING		116,569.44
604-23519	CIP 2020-2021		1,190,000.00
604-23520	2021 UTILITY BUILDING		365,000.00
604-23521	CIP 2022		225,000.00
604-23522	CIP 2023		415,000.00
604-23523	CIP 2024		780,000.00
604-23524	CIP 2025		485,000.00
604-23999	GERF PENSION LIABILITY		151,305.00

TOTAL LIABILITIES

4,650,643.68

FUND EQUITY

604-25999	PRIOR PERIOD ADJUSTMENT	(274,691.48)
604-26730	RESERVED FOR INVESTMENT AL	(.40)
604-27200	FUND BALANCE-UNDESIGNATED		9,137,638.97
604-28000	INVESTED IN UTILITY PLANT		1,287,688.93

UNAPPROPRIATED FUND BALANCE:
REVENUE OVER EXPENDITURES - YTD

(22,099.44)

BALANCE - CURRENT DATE

(22,099.44)

TOTAL FUND EQUITY

10,128,536.58

TOTAL LIABILITIES AND EQUITY

14,779,180.26