

## CITY OF NEW PRAGUE

## BALANCE SHEET

MARCH 31, 2026

## ELECTRIC

ASSETS

|           |                                |                 |
|-----------|--------------------------------|-----------------|
| 605-10101 | CLAIM ON CASH                  | 3,561,129.09    |
| 605-10125 | MONEY MARKET-4M                | 1,759,820.23    |
| 605-10200 | PETTY CASH                     | 300.00          |
| 605-10406 | F.I.S.T. INVESTMENT            | 2,636,177.12    |
| 605-10407 | INVEST ALLOW-UNREALIZED LOS    | ( 32,113.28)    |
| 605-11500 | ACCOUNTS RECEIVABLE            | 45,496.55       |
| 605-11502 | ACCOUNTS RECEIVABLE - NSF      | 5,478.06        |
| 605-11510 | ACOUNTS RECEIVABLE - SMMPA     | 165,543.65      |
| 605-11525 | ACCRUED REVENUE                | 569,824.16      |
| 605-11530 | CLEARING ACCOUNT               | 792.43          |
| 605-11600 | ALLOWANCE DOUBTFUL ACC'T       | ( .05)          |
| 605-11710 | CUSTOMER ACCOUNTS RECEIVABL    | 984,187.75      |
| 605-12100 | SPECIAL ASSESS. REC.-CURRENT   | .28             |
| 605-14100 | MATERIAL INVENTORY             | 983,328.46      |
| 605-15501 | PREPAID OTHER                  | 1,661.26        |
| 605-15696 | DEFERRED OUTFLOW - OPEB        | 2,213.00        |
| 605-15699 | GERF DEFERRED OUTFLOWS         | 111,483.00      |
| 605-16100 | LAND                           | 41,647.88       |
| 605-16205 | STRUCTURE & IMPROV. BLDGS      | 3,825,409.38    |
| 605-16206 | GENERATORS                     | 5,527,533.57    |
| 605-16211 | ACCUM DEPR-PRODUCTION PLANT    | ( 6,934,743.36) |
| 605-16301 | TRANSMISSION STATION EQUIPMENT | 601,832.72      |
| 605-16302 | TRANSMISSION POLES & CONDUCTOR | 87,734.24       |
| 605-16303 | DISTRIBUTION STATION EQUIPMENT | 832,233.96      |
| 605-16304 | POLES-TOWERS-FIXTURES          | 204,140.34      |
| 605-16305 | OVERHEAD CONDUCTORS-DEVICES    | 679,804.58      |
| 605-16306 | UNDERGROUND CONDUCTORS-DEVICE  | 6,480,524.46    |
| 605-16307 | LINE TRANSFORMERS              | 2,259,047.77    |
| 605-16308 | SERVICES                       | 548,524.77      |
| 605-16309 | ELECTRIC METERS                | 1,105,339.74    |
| 605-16310 | FIBER OPTIC                    | 99,427.98       |
| 605-16311 | ACCUM DEPR.-TRANS-DISTRIBUTI   | ( 8,717,926.88) |
| 605-16312 | ACCUM DEPR - GEN PLANT         | ( 1,847,547.39) |
| 605-16313 | LOAD MANAGEMENT                | 104,472.67      |
| 605-16314 | SCADA                          | 123,864.82      |
| 605-16315 | STREET LIGHTS                  | 1,805,577.11    |
| 605-16316 | STRUCTURE & IMPROVEMENTS E     | 224,058.67      |
| 605-16403 | TOOLS & WORK EQUIPMENT         | 237,583.03      |
| 605-16404 | TRANSPORTATION/EQUIPMENT       | 2,074,659.98    |
| 605-16405 | MISCELLANEOUS EQUIPMENT        | 97,109.01       |
| 605-16406 | SHOP EQUIPMENT                 | 56,994.23       |
| 605-16420 | OFFICE EQUIPMENT               | 101,635.82      |
| 605-16505 | JOB #1 (METER) LOAD CONTROL    | ( 9,041.53)     |
| 605-16510 | JOB #2 (URD) GIS MAPPING       | 47,275.69       |
| 605-16512 | JOB #2 (SERV) GIS MAPPING      | 3,029.13        |
| 605-16514 | JOB #2 (S.L.) GIS MAPPING      | 586.08          |
| 605-16516 | JOB #3 (POLE) 10TH AVE SE      | 759.92          |
| 605-16517 | JOB #3 (OH) 10TH AVE SE        | 8,669.68        |
| 605-16518 | JOB #3 (URD) 10TH AVE SE       | 13,463.58       |
| 605-16519 | JOB #3 (TRANS) 10TH AVE SE     | 866.56          |
| 605-16520 | JOB #3 (SERV) 10TH AVE SE      | 539.41          |
| 605-16522 | JOB #3 (S.L.) 10TH AVE SE      | 28,348.33       |
| 605-16542 | JOB #6 (URD) FEEDER #4 & #6    | 4,117.56        |
| 605-16543 | JOB #6 (TRANS) FEEDER #4 & #6  | 359.80          |
| 605-16549 | JOB #7 (OH) FEEDER #8          | 386.54          |
| 605-16550 | JOB #7 (URD) FEEDER #8         | 176,814.94      |
| 605-16551 | JOB #7 (TRAN) FEEDER #8        | 20,231.10       |
| 605-16552 | JOB #7 (SERV) FEEDER #8        | 721.33          |

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| 605-16555 | JOB #7 (FBR) FEEDER #8  | 3,045.57      |               |
| 605-16558 | JOB #8 (URD) INDUSTRIAL PARK                                    | 436.90        |               |
| 605-16566 | JOB #9 (URD) FUTURE GENERATION                                  | 240,755.46    |               |
| 605-16567 | JOB #9 (TRANS) FUTURE GENERATI                                  | 470.05        |               |
| 605-16568 | JOB #9 (SERV) FUTURE GENERATIO                                  | 1,272,475.41  |               |
| 605-16570 | JOB #9 (S.L.) FUTURE GENERATIO                                  | 191.36        |               |
| 605-16605 | JOB #14 (OH) POLICE STATION                                     | 171.08        |               |
| 605-16606 | JOB #14 (URD) POLICE STATION                                    | 8,585.95      |               |
| 605-16607 | JOB #14 (TRANS) POLICE STATION                                  | 28,905.36     |               |
| 605-16614 | JOB #15 (URD) POLICE STATION                                    | 177.25        |               |
| 605-16615 | JOB #15 (TRANS) POLICE STATION                                  | 114.48        |               |
| 605-16616 | JOB #15 (SERV) POLICE STATION                                   | 214.50        |               |
| 605-16622 | JOB #16 (URD) GREAT RIVER ENER                                  | 228.52        |               |
| 605-16623 | JOB #16 (TRANS) GREAT RIVER EN                                  | 189.19        |               |
|           | TOTAL ASSETS  |               | 22,267,350.01 |
|           | <u>LIABILITIES AND EQUITY</u>                                   |               |               |
|           | <u>LIABILITIES</u>  |               |               |
| 605-20200 | ACCOUNTS PAYABLE-SMMPA  | 426,839.63    |               |
| 605-20202 | AP REFUSE   | ( .04)        |               |
| 605-20204 | AP OTHER  | 69,172.22     |               |
| 605-20210 | ACCOUNTS PAYABLE  | 160,781.62    |               |
| 605-20801 | STATE SALES TAX   | 22.47         |               |
| 605-20802 | SC TRANSIT TAX  | 1.57          |               |
| 605-20803 | LS TRANSIT TAX  | 1.11          |               |
| 605-21650 | ACCRUED WAGES-VAC & COMP  | 235,655.13    |               |
| 605-21717 | OPEB LIABILITY  | 34,955.00     |               |
| 605-22000 | DEPOSITS  | 105,457.40    |               |
| 605-22001 | ENERGY ASSISTANCE CONTRACTS                                     | 2,392.08      |               |
| 605-22022 | HOLDING FUNDS-DEPOSITS  | 950.00        |               |
| 605-22296 | OPEB DEFERRED INFLOW  | 15,839.00     |               |
| 605-22299 | DEFERRED (GERF) INFLOW  | 297,774.00    |               |
| 605-23999 | GERF PENSION LIABILITY  | 452,774.00    |               |
|           | TOTAL LIABILITIES   |               | 1,802,615.19  |
|           | <u>FUND EQUITY</u>  |               |               |
| 605-25999 | PRIOR PERIOD ADJUSTMENT   | ( 890,763.35) |               |
| 605-26300 | CONTRIBUTED CAPITAL   | ( .19)        |               |
| 605-26720 | RESERVED FOR BONDS  | 321,700.00    |               |
| 605-27200 | FUND BALANCE-UNDESIGNATED                                       | 16,166,440.35 |               |
| 605-28000 | INVESTED IN UTILITY PLANT                                       | 4,423,834.26  |               |
|           | UNAPPROPRIATED FUND BALANCE:<br>REVENUE OVER EXPENDITURES - YTD | 443,523.75    |               |
|           | BALANCE - CURRENT DATE  | 443,523.75    |               |
|           | TOTAL FUND EQUITY   |               | 20,464,734.82 |
|           | TOTAL LIABILITIES AND EQUITY                                    |               | 22,267,350.01 |