CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2024

WATER

ASSETS

604-10101	CLAIM ON CASH	1,151,647.37	
604-10125	MONEY MARKET-4M	400,901.15	
604-10406	F.I.S.T. INVESTMENTS	881,850.46	
604-10407	INVEST ALLOW-UNREALIZED LOS	(44,321.78)	
604-11500	ACCOUNTS RECEIVABLE	711.07	
604-11502	ACCOUNTS RECEIVABLE - NSF	660.06	
604-11525	ACCRUED REVENUE	88,871.79	
604-11600	ALLOWANCE DOUBTFUL ACC'T	(4,000.00)	
604-11710	CUSTOMER ACCOUNTS RECEIVABL	118,467.54	
604-12100	SPECIAL ASSESS. REC.-CURRENT	150.00	
604-12200	SPECIAL ASSESS. REC-DELINQUENT	183.96	
604-12300	SPECIAL ASSESS. REC.-DEFFERED	478,878.00	
604-14100	MATERIAL INVENTORY	50,621.15	
604-15696	DEFERRED OUTFLOW - OPEB	3,872.00	
604-15699	GERF DEFERRED OUTFLOWS	75,379.00	
604-16100	LAND	79,519.50	
604-16200	BUILDINGS	2,449,284.55	
604-16201	WELLS, PUMPS & PUMP HOUSE	2,197,186.11	
604-16202	WATER TREATMENT	53,116.88	
604-16203	WATER TREATMENT EQUIPMENT	1,253,269.45	
604-16211	ACCUM DEPR-PRODUCTION PLANT	(4,273,616.48)	
604-16301	ELEVATED TOWER	1,988,569.68	
604-16303	RESERVOIR	732,530.15	
604-16304	DISTRIBUTION TO SYSTEM	7,212,617.25	
604-16305	PRU VALVES	902.95	
604-16306	MAIN STREET TREATMENT UPGRADE	215,848.13	
604-16308	WATER METERS	1,123,147.08	
604-16311	ACCUM DEPR.-TRANS-DISTRIBUTI	(4,426,508.18)	
604-16312	ACCUM. DEPR-GENERAL PLANT	(278,858.09)	
604-16314	SCADA	218,511.67	
604-16401	BLDG IMPROVEMENT OFFICE	5,533.95	
604-16402	DEFERRED MAINTENANCE CHARGE	24,794.02	
604-16403	OFFICE FUNITURE & FIXTURES	29,980.37	
604-16404	TRANSPORTATION/EQUIPMENT	266,271.51	
604-16405	MISCELLANEOUS EQUIPMENT	39,308.45	
604-16406	SHOP EQUIPMENT	1,417.62	
604-16507	SCADA UPGRADE	133,434.07	
604-16508	10TH AVE WATER MAIN	81,459.69	
	TOTAL ASSETS		12,331,592.10

LIABILITIES AND EQUITY

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2024

WATER

	LIABILITIES			
604-20210	ACCOUNTS PAYABLE		11,486.10	
604-21503	ACCRUED INTEREST		45,129.04	
604-21650	ACCRUED WAGES-VAC & COMP		53,414.10	
604-21712	DUE WATER TESTING PROGRAM		.69	
604-21717	OPEB LIABILITY		19,420.00	
604-22000	DEPOSITS		34,116.37	
604-22296	OPEB DEFERRED INFLOW		7,329.00	
604-22299	DEFERRED (GERF) INFLOW		95,644.00	
604-22500	BOND PAYABLE - CUR PORT		34,999.97	
604-23400	BOND PREMIUM		353,397.35	
604-23511	2011 CIP		44,455.00	
604-23516	2013B-REFUNDING 2005-2007		80,000.00	
604-23517	CIP 2014		60,000.00	
604-23518	2020A - REFUNDING		319,923.58	
604-23519	CIP 2020-2021		1,360,000.00	
604-23520	2021 UTILITY BUILDING		415,000.00	
604-23521	CIP 2022		275,000.00	
604-23522	CIP 2023		460,000.00	
604-23523	CIP 2024		(150.00)	
604-23999	GERF PENSION LIABILITY		293,737.00	
	TOTAL LIABILITIES			3,962,902.20
	FUND EQUITY			
604-25999	PRIOR PERIOD ADJUSTMENT		(274,691.48)	
604-26730	RESERVED FOR INVESTMENT AL		(.40)	
604-27200	FUND BALANCE-UNDESIGNATED		7,413,634.52	
604-28000	INVESTED IN UTILITY PLANT		1,287,688.93	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(57,941.67)		
	BALANCE - CURRENT DATE		(57,941.67)	
	TOTAL FUND EQUITY			8,368,689.90
	TOTAL LIABILITIES AND EQUITY			12,331,592.10