CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

GENERAL FUND

## ASSETS

| | | | |
|---|---|---|---|
| 101-10101 | CLAIM ON CASH | 95,086.95 | |
| 101-10120 | MONEY MARKET-FIRST BK & TRUST | 13,005.00 | |
| 101-10125 | 4M | 5,955,311.14 | |
| 101-10129 | MONEY MARKET.STATE BANK - FUTU | 5,653.00 | |
| 101-10201 | PETTY CASH POLICE DEPT | 100.00 | |
| 101-10450 | INT. RECEIVABLE - INVESTMENTS | 156,215.28 | |
| 101-10700 | TAXES RECEIVABLE-DELINQUENT | 39,924.51 | |
| 101-11500 | ACCOUNTS RECEIVABLE | 224,783.62 | |
| 101-11501 | ACCOUNTS RECEIVABLE - FLEX | ( 3,968.18) | |
| 101-11521 | BUSINESS LICENSE AR | ( 50.00) | |
| 101-11531 | BANK CLEARING ACCT | ( 64,018.55) | |
| 101-11535 | CLEARING ACCOUNT - RURAL FIRE | 15,097.66 | |
| 101-11536 | CLEARING ACCOUNT-GENERAL | 17.97 | |
| 101-11537 | MISC PROPERTY MAINT | 4,000.00 | |
| 101-12100 | SPECIAL ASSESS. REC.-CURRENT | 449.69 | |
| 101-12200 | SPECIAL ASSESS. REC.-DELINQUEN | 3,728.34 | |
| 101-13109 | DUE FROM RETIREE/COBRA | 41.40 | |
| 101-15501 | PREPAID OTHER | 1,456.30 | |
| | TOTAL ASSETS | | 6,446,834.13 |

## LIABILITIES AND EQUITY

### LIABILITIES

| | | | |
|---|---|---|---|
| 101-20210 | ACCOUNTS PAYABLE | 594,964.36 | |
| 101-20800 | DUE TO OTHER GOVERNMENTS | 518.00 | |
| 101-21600 | ACCRUED WAGES | 146,162.77 | |
| 101-21701 | ACCRUED FED-FICA/MED TAX | ( 18.75) | |
| 101-21703 | ACCRUED PFMLA | 1,943.75 | |
| 101-21706 | INSURANCE PAYABLE | 11,175.35 | |
| 101-21711 | ACCRUED PAYROLL INS DEDUCT | ( .98) | |
| 101-21714 | ACCRUED POLICE DUES | 1,120.00 | |
| 101-21716 | HSA EMPLOYEE AMOUNTS | 11,517.92 | |
| 101-21800 | ESCROW - BLDG PERMITS | 63,468.00 | |
| 101-22200 | DEFERRED REVENUE | 1,280.00 | |
| 101-22202 | DEFERRED REVENUE - ASSMNTS | 4,178.11 | |
| 101-22206 | DEFERRED REVENUE - AR | .21 | |
| 101-22207 | DEFERRED REVENUE - BP | 29,233.15 | |
| 101-22210 | DEFERRED REVENUE - TAXES | 39,924.51 | |
| | TOTAL LIABILITIES | | 905,466.40 |

### FUND EQUITY

| | | | |
|---|---|---|---|
| 101-25311 | COMMITTED: ATHLETIC FIELD | 143,987.00 | |
| 101-25312 | ASSIGNED: RENOV/REPL PUB FAC | 1,153,279.00 | |
| 101-25313 | ASSIGNED: ACQ OF EQUIP & VEHIC | 413,120.00 | |
| 101-25314 | COMMITTED: PUB FAC INFRAS | 500,000.00 | |
| 101-25315 | DESIGNATED WORKING CAPITA | 100,000.00 | |
| 101-25999 | COMMITTED: EMERG/DIASTER | 100,000.00 | |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

GENERAL FUND

| | | | | | |
|---|---|---|---|---|---|
| | UNAPPROPRIATED FUND BALANCE: | | | | |
| 101-25300 | UNDESIGNATED: FUND BALANCE | 4,602,334.27 | | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 1,471,352.54) | | | |
| | BALANCE - CURRENT DATE | | 3,130,981.73 | | |
| | TOTAL FUND EQUITY | | | 5,541,367.73 | |
| | TOTAL LIABILITIES AND EQUITY | | | 6,446,834.13 | |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

WWTP

ASSETS

| | | | | |
|---|---|---|---|---|
| 602-10101 | CLAIM ON CASH | | ( 1,043,859.07) | |
| 602-10106 | DESIGNATED FOR MEMB REPLACEMEN | | 1,020,000.00 | |
| 602-10125 | MONEY MARKET-4M | | 7,889,363.61 | |
| 602-10126 | MONEY MARKET-4M 2024 BOND | | 99,009.09 | |
| 602-11710 | CUSTOMER ACCOUNTS RECEIVABLE | | 307,528.67 | |
| 602-12300 | SPECIAL ASSESS. REC.-DEFFERED | | 586,913.59 | |
| 602-15696 | DEFERRED OUTFLOW - OPEB | | 1,271.00 | |
| 602-15699 | GERF DEFERRED OUTFLOWS | | 51,482.00 | |
| 602-16100 | LAND | | 56,980.00 | |
| 602-16200 | BUILDINGS | | 27,964,821.61 | |
| 602-16210 | ACCUM. DEPRECIATION-BUILDINGS | | ( 13,221,575.76) | |
| 602-16300 | INFRASTRUCTURE | | 8,585,631.38 | |
| 602-16310 | ACCUMULATED DEPRECIATION - INF | | ( 3,324,826.23) | |
| 602-16400 | EQUIPMENT | | 14,226,496.70 | |
| 602-16410 | ACCUMULATED DEPRECIATION - EQU | | ( 9,705,547.13) | |
| 602-16420 | OFFICE EQUIPMENT | | 44,423.70 | |
| 602-16500 | CONSTRUCTION-IN-PROGRESS | | ( 3,980.18) | |
| 602-16504 | SCADA UPGRADE | | 167,587.83 | |
| 602-16505 | LIFT STATION REHAB/PUMP REPLAC | | 64,595.00 | |
| 602-16507 | CIP 2025 | | 627,556.26 | |
| | TOTAL ASSETS | | | 34,393,872.07 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|---|---|---|---|---|
| 602-20210 | ACCOUNTS PAYABLE | | 131,398.57 | |
| 602-20610 | CP RETAINAGE PERCENTAGE | | 437.91 | |
| 602-21500 | ACCRUED INTEREST | | 314,033.06 | |
| 602-21650 | ACCRUED WAGES-VAC & COMP | | 62,757.40 | |
| 602-21717 | OPEB LIABILITY | | 20,070.00 | |
| 602-22000 | DEPOSITS | | 52,044.05 | |
| 602-22296 | OPEB DEFERRED INFLOW | | 9,094.00 | |
| 602-22299 | GERF DEFERRED INFLOWS | | 133,710.00 | |
| 602-22500 | BOND PAYABLE - CUR PORT | | 1,295,999.45 | |
| 602-23100 | BONDS PAYABLE | | 2,643,254.26 | |
| 602-23101 | PFA BOND PAYABLE | | 19,654,000.00 | |
| 602-23400 | BOND PREMIUM | | 261,480.07 | |
| 602-23999 | GERF PENSION LIABILITY | | 182,866.00 | |
| | TOTAL LIABILITIES | | | 24,761,144.77 |

FUND EQUITY

| | | | | |
|---|---|---|---|---|
| 602-25999 | PRIOR PERIOD ADJUSTMENT | | ( 651,969.00) | |
| 602-27200 | FUND BALANCE-UNDESIGNATED | | 5,565,947.85 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 602-25300 | FUND BALANCE-UNDESIGNATED | 5,061,829.70 | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 343,081.25) | | |
| | BALANCE - CURRENT DATE | | 4,718,748.45 | |
| | TOTAL FUND EQUITY | | | 9,632,727.30 |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

WWTP

| | |
|---|---|
| TOTAL LIABILITIES AND EQUITY | 34,393,872.07 |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

GOLF COURSE

| | | | | |
|---|---|---|---|---|
| | **ASSETS** | | | |
| 603-10101 | CLAIM ON CASH | | ( 620,021.07) | |
| 603-10125 | MONEY MARKET-4M | | 383,037.04 | |
| 603-10126 | MONEY MARKET-4M 2024 BOND | | 23,047.73 | |
| 603-10200 | PETTY CASH | | 2,000.00 | |
| 603-11500 | ACCOUNTS RECEIVABLE - GOLF A/R | | 4,975.75 | |
| 603-11530 | CLEARING ACCOUNT | | 1,552.52 | |
| 603-14100 | MATERIAL INVENTORY | | 146,703.44 | |
| 603-15696 | DEFERRED OUTFLOW - OPEB | | 409.00 | |
| 603-15699 | GERF DEFERRED OUTFLOWS | | 32,270.00 | |
| 603-16150 | OTHER IMPROVEMENTS (LAND) | | 910,289.85 | |
| 603-16160 | ACCUMULATED DEPR - OTHER IMPRO | | ( 906,987.34) | |
| 603-16200 | BUILDINGS | | 1,106,686.15 | |
| 603-16210 | ACCUM. DEPRECIATION-BUILDINGS | | ( 708,869.87) | |
| 603-16400 | EQUIPMENT | | 2,065,399.37 | |
| 603-16410 | ACCUMULATED DEPRECIATION - EQU | | ( 1,226,165.97) | |
| | TOTAL ASSETS | | | 1,214,326.60 |
| | **LIABILITIES AND EQUITY** | | | |
| | **LIABILITIES** | | | |
| 603-20200 | ACCOUNTS PAYABLE | | ( 4,323.26) | |
| 603-20210 | ACCOUNTS PAYABLE | | 79,782.97 | |
| 603-21500 | ACCRUED INTEREST | | 8,847.45 | |
| 603-21650 | ACCRUED WAGES-VAC & COMP | | 18,812.10 | |
| 603-21717 | OPEB LIABILITY | | 6,461.00 | |
| 603-22000 | DEPOSITS | | 58,083.99 | |
| 603-22001 | DESIGNATED - JR GOLF FUND | | 22,472.57 | |
| 603-22004 | DESIGNATED- GOLF MAINT. FUND | | 648.12 | |
| 603-22202 | DEFERRED REVENUE LEAGUE | | 1,070.00 | |
| 603-22211 | DEFERRED REVENUE-GIFT CERTIFIC | | 23,969.19 | |
| 603-22213 | DEFERRED REVENUE-MEMBER CREDIT | | 21,543.33 | |
| 603-22296 | OPEB DEFERRED INFLOW | | 2,928.00 | |
| 603-22299 | DEFERRED (GERF) INFLOW | | 92,731.00 | |
| 603-22500 | BOND PAYABLE - CUR PORT | | ( 125,000.00) | |
| 603-23110 | BOND PAYABLE-2022 EQUIPMENT | | 90,000.00 | |
| 603-23111 | BOND PAYABLE-2024 EQUIPMENT | | 145,000.00 | |
| 603-23112 | BOND PAYABLE-2025 EQUIPMENT | | 100,000.00 | |
| 603-23400 | BOND PREMIUM | | 28,243.62 | |
| 603-23999 | GERF PENSION LIABILITY | | 99,987.00 | |
| | TOTAL LIABILITIES | | | 671,257.08 |
| | **FUND EQUITY** | | | |
| 603-25999 | PRIOR PERIOD ADJUSTMENT | | ( 117,578.00) | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 603-25300 | FUND BALANCE-UNDESIGNATED | 704,851.33 | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 44,203.81) | | |
| | BALANCE - CURRENT DATE | | 660,647.52 | |
| | TOTAL FUND EQUITY | | | 543,069.52 |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

GOLF COURSE

| | |
|---|---|
| TOTAL LIABILITIES AND EQUITY | 1,214,326.60 |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

WATER

ASSETS

| | | | |
|---|---|---|---|
| 604-10101 | CLAIM ON CASH | 792,714.48 | |
| 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 | 108,202.99 | |
| 604-11710 | CUSTOMER ACCOUNTS RECEIVABL | 155,208.42 | |
| 604-12100 | SPECIAL ASSESS. REC.-CURRENT | .05 | |
| 604-12300 | SPECIAL ASSESS. REC.-DEFFERED | 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 | ( 4,580,245.55) | |
| 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 | ( 5,095,640.64) | |
| 604-16312 | ACCUM. DEPR-GENERAL PLANT | ( 306,626.34) | |
| 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 | | 14,816,580.61 |

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 | | ( 4,103.71) | |
| 604-21717 | OPEB LIABILITY | | 18,086.00 | |
| 604-22000 | DEPOSITS | | 27,035.20 | |
| 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 | | | 4,650,689.48 |
| | 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 | 15,255.11 | | |
| | BALANCE - CURRENT DATE | | 15,255.11 | |
| | TOTAL FUND EQUITY | | | 10,165,891.13 |
| | TOTAL LIABILITIES AND EQUITY | | | 14,816,580.61 |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

ELECTRIC

ASSETS

| | | | |
|---|---|---|---|
| 605-10101 | CLAIM ON CASH | | 3,561,083.45 |
| 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 | | 34,586.12 |
| 605-11525 | ACCRUED REVENUE | | 626,880.86 |
| 605-11530 | CLEARING ACCOUNT | | 792.43 |
| 605-11600 | ALLOWANCE DOUBTFUL ACC'T | ( | .05) |
| 605-11710 | CUSTOMER ACCOUNTS RECEIVABL | | 984,037.16 |
| 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 | ( | 6,926,707.74) |
| 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 | ( | 8,676,380.10) |
| 605-16312 | ACCUM DEPR - GEN PLANT | ( | 1,835,484.65) |
| 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 |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

ELECTRIC

| | | | | |
|---|---|---|---|---|
| 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 | | | 22,254,898.09 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 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 | |
| 605-21650 | ACCRUED WAGES-VAC & COMP | | 235,655.13 | |
| 605-21717 | OPEB LIABILITY | | 34,955.00 | |
| 605-22000 | DEPOSITS | | 105,607.40 | |
| 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 | | | 1,802,740.04 |
| | FUND EQUITY | | | |
| 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: | | | |
| | REVENUE OVER EXPENDITURES - YTD | 430,946.98 | | |
| | BALANCE - CURRENT DATE | | 430,946.98 | |
| | TOTAL FUND EQUITY | | | 20,452,158.05 |
| | TOTAL LIABILITIES AND EQUITY | | | 22,254,898.09 |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

STORM WATER UTILITY

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 606-10101 | CLAIM ON CASH | | 125,669.40 | |
| 606-10125 | MONEY MARKET-4M | | 1,239,840.68 | |
| 606-10126 | MONEY MARKET-4M 2024 BOND | | 58,634.22 | |
| 606-11710 | CUSTOMER ACCOUNTS RECEIVABLE | | 40,247.49 | |
| 606-15696 | DEFERRED OUTFLOW - OPEB | | 158.00 | |
| 606-15699 | GERF DEFERRED OUTFLOWS | | 7,149.00 | |
| 606-16300 | INFRASTRUCTURE | | 8,777,601.02 | |
| 606-16310 | ACCUMULATED DEPRECIATION - INF | | ( 4,630,026.33) | |
| 606-16400 | EQUIPMENT | | 29,295.57 | |
| 606-16410 | ACC. DEP. - EQUIPMENT | | ( 26,352.34) | |
| 606-16423 | CIP 2025 | | 527,690.07 | |
| | TOTAL ASSETS | | | 6,149,906.78 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 606-20210 | ACCOUNTS PAYABLE | | 3,898.47 | |
| 606-20610 | CP RETAINAGE PERCENTAGE | | 244.79 | |
| 606-21500 | ACCRUED INTEREST | | 37,426.92 | |
| 606-21717 | OPEB LIABILITY | | 2,474.00 | |
| 606-22296 | OPEB DEFERRED INFLOW | | 1,120.00 | |
| 606-22299 | GERF DEFERRED INFLOWS | | 18,567.00 | |
| 606-22500 | BOND PAYABLE - CUR PORT | | 10,000.00 | |
| 606-23100 | BONDS PAYABLE | | 1,842,595.34 | |
| 606-23400 | BOND PREMIUM | | 180,104.04 | |
| 606-23999 | GERF PENSION LIABILITY | | 25,394.00 | |
| | TOTAL LIABILITIES | | | 2,121,824.56 |
| | FUND EQUITY | | | |
| 606-25999 | PRIOR PERIOD ADJUSTMENT | | ( 36,253.00) | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 606-25300 | FUND BALANCE-UNDESIGNATED | 4,100,837.65 | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 36,502.43) | | |
| | BALANCE - CURRENT DATE | | 4,064,335.22 | |
| | TOTAL FUND EQUITY | | | 4,028,082.22 |
| | TOTAL LIABILITIES AND EQUITY | | | 6,149,906.78 |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

EDA

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 680-10101 | CLAIM ON CASH | | 187,301.96 | |
| 680-10125 | MONEY MARKET-4M | | 294,790.50 | |
| | TOTAL ASSETS | | | 482,092.46 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 680-20210 | ACCOUNTS PAYABLE | | 379.00 | |
| | TOTAL LIABILITIES | | | 379.00 |
| | FUND EQUITY | | | |
| 680-27200 | FUND BALANCE-UNDESIGNATED | | 602,744.97 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 680-25300 | FUND BALANCE-UNDESIGNATED | ( 105,317.42) | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 15,714.09) | | |
| | BALANCE - CURRENT DATE | | ( 121,031.51) | |
| | TOTAL FUND EQUITY | | | 481,713.46 |
| | TOTAL LIABILITIES AND EQUITY | | | 482,092.46 |

CITY OF NEW PRAGUE
BALANCE SHEET
MARCH 31, 2026

EDA-INDUSTRIAL PARK

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 681-10101 | CLAIM ON CASH | | 284,735.84 | |
| 681-10125 | MONEY MARKET-4M | | 130,328.12 | |
| 681-16100 | LAND | | 302,881.86 | |
| | TOTAL ASSETS | | | 717,945.82 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 681-20210 | ACCOUNTS PAYABLE | | 310.50 | |
| | TOTAL LIABILITIES | | | 310.50 |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 681-25300 | FUND BALANCE | 718,228.85 | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 593.53) | | |
| | BALANCE - CURRENT DATE | | 717,635.32 | |
| | TOTAL FUND EQUITY | | | 717,635.32 |
| | TOTAL LIABILITIES AND EQUITY | | | 717,945.82 |