CITY OF NEW PRAGUE
BALANCE SHEET
JUNE 30, 2025

WATER

ASSETS

604-10101	CLAIM ON CASH	963,333.68	
604-10125	MONEY MARKET-4M	1,241,674.94	
604-10126	MONEY MARKET-4M 2024 BOND	106,457.97	
604-10406	F.I.S.T. INVESTMENTS	902,829.11	
604-10407	INVEST ALLOW-UNREALIZED LOS	(41,666.69)	
604-11500	ACCOUNTS RECEIVABLE	1,258.24	
604-11502	ACCOUNTS RECEIVABLE - NSF	660.06	
604-11525	ACCRUED REVENUE	136,674.86	
604-11600	ALLOWANCE DOUBTFUL ACC'T	(4,000.00)	
604-11710	CUSTOMER ACCOUNTS RECEIVABL	183,315.53	
604-12100	SPECIAL ASSESS. REC.-CURRENT	111.05	
604-12300	SPECIAL ASSESS. REC.-DEFFERED	673,456.40	
604-14100	MATERIAL INVENTORY	96,703.03	
604-15696	DEFERRED OUTFLOW - OPEB	2,308.00	
604-15699	GERF DEFERRED OUTFLOWS	33,130.00	
604-16100	LAND	79,519.50	
604-16200	BUILDINGS	2,454,932.92	
604-16201	WELLS, PUMPS & PUMP HOUSE	2,197,186.11	
604-16202	WATER TREATMENT	68,116.88	
604-16203	WATER TREATMENT EQUIPMENT	1,253,269.45	
604-16211	ACCUM DEPR-PRODUCTION PLANT	(4,481,700.63)	
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	1,130,737.09	
604-16311	ACCUM DEPR.-TRANS-DISTRIBUTI	(4,851,195.20)	
604-16312	ACCUM. DEPR-GENERAL PLANT	(294,241.46)	
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	
604-16512	CIP 2025	51,782.00	
	TOTAL ASSETS		13,665,130.69

LIABILITIES AND EQUITY

CITY OF NEW PRAGUE
BALANCE SHEET
JUNE 30, 2025

WATER

	LIABILITIES			
604-20210	ACCOUNTS PAYABLE		(119,809.78)	
604-21503	ACCRUED INTEREST		56,455.63	
604-21650	ACCRUED WAGES-VAC & COMP		71,103.53	
604-21712	DUE WATER TESTING PROGRAM		7,260.89	
604-21717	OPEB LIABILITY		18,078.00	
604-22000	DEPOSITS		24,978.96	
604-22296	OPEB DEFERRED INFLOW		4,913.00	
604-22299	DEFERRED (GERF) INFLOW		112,639.00	
604-22500	BOND PAYABLE - CUR PORT		39,999.97	
604-23400	BOND PREMIUM		387,300.91	
604-23511	2011 CIP		30,080.00	
604-23516	2013B-REFUNDING 2005-2007		40,000.00	
604-23517	CIP 2014		50,000.00	
604-23518	2020A - REFUNDING		215,746.51	
604-23519	CIP 2020-2021		1,275,000.00	
604-23520	2021 UTILITY BUILDING		390,000.00	
604-23521	CIP 2022		250,000.00	
604-23522	CIP 2023		440,000.00	
604-23523	CIP 2024		820,000.00	
604-23999	GERF PENSION LIABILITY		168,984.00	
	TOTAL LIABILITIES			4,282,730.62
	FUND EQUITY			
604-25999	PRIOR PERIOD ADJUSTMENT		(274,691.48)	
604-26730	RESERVED FOR INVESTMENT AL		(.40)	
604-27200	FUND BALANCE-UNDESIGNATED		8,187,620.93	
604-28000	INVESTED IN UTILITY PLANT		1,287,688.93	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	181,782.09		
	BALANCE - CURRENT DATE		181,782.09	
	TOTAL FUND EQUITY			9,382,400.07
	TOTAL LIABILITIES AND EQUITY			13,665,130.69