

New Prague Utilities Commission
Water Balance Sheet
September 30, 2023

	Current Year	2022
ASSETS		
CURRENT ASSETS:		
Cash and Cash Equivalents	2,322,378.52	1,917,677.71
First Bank & Trust - Escrow	-	-
Customer Accounts Receivable	209,206.87	136,020.61
Due from Other Governments	-	-
Misc. Accounts Receivable	415,613.26	403,126.23
Accrued Revenue	121,336.02	119,530.92
Inventory	110,799.90	55,585.07
Prepaid Expenses	-	1,054.32
TOTAL CURRENT ASSETS	3,179,334.57	2,632,994.86
NONCURRENT ASSETS:		
CAPITAL ASSETS		
Property Plant & Equipment	14,089,332.69	13,983,949.35
Less Depreciation	(8,667,700.16)	(8,306,311.94)
PROPERTY PLANT & EQUIPMENT - NET	5,421,632.53	5,677,637.41
Construction Work in Progress	3,087,826.16	2,540,208.60
TOTAL ASSETS	8,509,458.69	8,217,846.01
Investments		
F.I.S.T.	797,618.53	866,554.75
TOTAL ASSETS	12,486,411.79	11,717,395.62
DEFERRED OUTFLOWS:		
GERF Deferred Outflows	149,909.00	183,884.00
OPEB Deferred Outflows	5,741.00	6,225.00
TOTAL ASSETS & DEFERRED OUTFLOWS	12,642,061.79	11,907,504.62
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Account Payable	83,872.38	102,359.34
Accrued Wages - Vac & Comp.	44,234.95	59,389.53
Deposits	31,876.34	31,663.00
Interest Payable	40,992.84	34,976.75
Bond/ Note Principal Payable	34,999.97	34,999.97
Bond Premium	384,438.53	354,021.61
TOTAL CURRENT LIABILITIES	620,415.01	617,410.20
LONG TERM LIABILITIES:		
Long-Term Debt	3,292,638.02	3,080,065.16
GERF Pension Liability	465,050.00	233,322.00
OPEB Liability	21,632.00	19,264.00
TOTAL LONG TERM LIABILITIES	3,779,320.02	3,332,651.16
DEFERRED INFLOWS:		
GERF Pension Inflow	12,030.00	222,716.00
Designated Reserves	8,230,296.76	7,734,727.26
TOTAL DEFERRED INFLOWS	8,242,326.76	7,957,443.26
TOTAL LIABILITIES AND DEFERRED INFLOWS	12,642,061.79	11,907,504.62