

CITY OF NEW PRAGUE
BALANCE SHEET
SEPTEMBER 30, 2025

WATER

ASSETS

604-10101	CLAIM ON CASH	1,201,943.41	
604-10125	MONEY MARKET-4M	1,255,719.32	
604-10126	MONEY MARKET-4M 2024 BOND	107,552.38	
604-10406	F.I.S.T. INVESTMENTS	902,829.11	
604-10407	INVEST ALLOW-UNREALIZED LOS	(41,666.69)	
604-11500	ACCOUNTS RECEIVABLE	1,806.19	
604-11502	ACCOUNTS RECEIVABLE - NSF	660.06	
604-11525	ACCRUED REVENUE	157,366.64	
604-11600	ALLOWANCE DOUBTFUL ACC'T	(4,000.00)	
604-11710	CUSTOMER ACCOUNTS RECEIVABL	197,838.02	
604-12100	SPECIAL ASSESS. REC.-CURRENT	111.05	
604-12300	SPECIAL ASSESS. REC.-DEFFERED	673,456.40	
604-14100	MATERIAL INVENTORY	112,678.87	
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	(4,522,676.73)	
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	1,128,449.91	
604-16311	ACCUM DEPR.-TRANS-DISTRIBUTI	(4,942,862.24)	
604-16312	ACCUM. DEPR-GENERAL PLANT	(298,816.34)	
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	
604-16512	CIP 2025	201,792.15	
604-16705	LEAD SERVICE LINE REPLACEMENT	15,381.55	
604-16706	FILTER PALNT #3 REHAB	1,160.00	
TOTAL ASSETS			13,997,663.77

LIABILITIES AND EQUITY

CITY OF NEW PRAGUE
BALANCE SHEET
SEPTEMBER 30, 2025

WATER

LIABILITIES

604-20210	ACCOUNTS PAYABLE	24,956.75	
604-20610	CIP RETAINAGE	7,500.51	
604-21503	ACCRUED INTEREST	56,455.63	
604-21650	ACCRUED WAGES-VAC & COMP	71,103.53	
604-21717	OPEB LIABILITY	18,078.00	
604-22000	DEPOSITS	25,578.96	
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			4,428,336.77

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		368,709.02	
BALANCE - CURRENT DATE		368,709.02	
TOTAL FUND EQUITY			9,569,327.00
TOTAL LIABILITIES AND EQUITY			13,997,663.77