

CITY OF NEW PRAGUE  
BALANCE SHEET  
SEPTEMBER 30, 2024

ELECTRIC

ASSETS

|           |                                |                 |
|-----------|--------------------------------|-----------------|
| 605-10101 | CLAIM ON CASH                  | 2,859,903.56    |
| 605-10125 | MONEY MARKET-4M                | 1,509,033.26    |
| 605-10200 | PETTY CASH                     | 300.00          |
| 605-10405 | MONEY MARKET-FIRST BK & TRUST  | 151,546.93      |
| 605-10406 | F.I.S.T. INVESTMENT            | 2,509,882.07    |
| 605-10407 | INVEST ALLOW-UNREALIZED LOS    | ( 126,146.61)   |
| 605-11500 | ACCOUNTS RECEIVABLE            | 34,745.00       |
| 605-11502 | ACCOUNTS RECEIVABLE - NSF      | 5,478.06        |
| 605-11510 | ACOUNTS RECEIVABLE - SMMPA     | 236,162.74      |
| 605-11525 | ACCRUED REVENUE                | 597,617.09      |
| 605-11530 | CLEARING ACCOUNT               | 487.21          |
| 605-11600 | ALLOWANCE DOUBTFUL ACC'T       | ( 10,000.05)    |
| 605-11710 | CUSTOMER ACCOUNTS RECEIVABL    | 945,094.61      |
| 605-11720 | BUDGET A/R                     | 223.58          |
| 605-12100 | SPECIAL ASSESS. REC.-CURRENT   | 454.89          |
| 605-14100 | MATERIAL INVENTORY             | 1,291,986.25    |
| 605-15501 | PREPAID OTHER                  | 647.44          |
| 605-15696 | DEFERRED OUTFLOW - OPEB        | 5,538.00        |
| 605-15699 | GERF DEFERRED OUTFLOWS         | 185,794.00      |
| 605-16100 | LAND                           | 41,647.88       |
| 605-16205 | STRUCTURE & IMPROV. BLDGS      | 3,792,791.38    |
| 605-16206 | GENERATORS                     | 5,527,533.57    |
| 605-16211 | ACCUM DEPR-PRODUCTION PLANT    | ( 6,791,492.27) |
| 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    | 678,998.06      |
| 605-16306 | UNDERGROUND CONDUCTORS-DEVICE  | 6,038,780.12    |
| 605-16307 | LINE TRANSFORMERS              | 2,057,276.01    |
| 605-16308 | SERVICES                       | 379,201.70      |
| 605-16309 | ELECTRIC METERS                | 1,073,652.50    |
| 605-16310 | FIBER OPTIC                    | 89,759.87       |
| 605-16311 | ACCUM DEPR.-TRANS-DISTRIBUTI   | ( 7,973,914.59) |
| 605-16312 | ACCUM DEPR - GEN PLANT         | ( 1,637,028.71) |
| 605-16313 | LOAD MANAGEMENT                | 97,714.51       |
| 605-16314 | SCADA                          | 123,864.82      |
| 605-16315 | STREET LIGHTS                  | 1,717,237.14    |
| 605-16316 | STRUCTURE & IMPROVEMENTS E     | 224,058.67      |
| 605-16403 | TOOLS & WORK EQUIPMENT         | 237,583.03      |
| 605-16404 | TRANSPORTATION/EQUIPMENT       | 1,865,610.77    |
| 605-16405 | MISCELLANEOUS EQUIPMENT        | 97,109.01       |
| 605-16406 | SHOP EQUIPMENT                 | 56,994.23       |
| 605-16420 | OFFICE EQUIPMENT               | 89,730.18       |
| 605-16510 | JOB #2 (URD) GIS MAPPING       | 15,837.34       |
| 605-16511 | JOB #2 (TRAN) GIS MAPPING      | 106.23          |
| 605-16512 | JOB #2 (SERV) GIS MAPPING      | 2,755.16        |
| 605-16517 | JOB #3 (OH) NE STREET RECONS   | 99.92           |
| 605-16518 | JOB #3 (URD) NE STREET RECONS  | 760.97          |
| 605-16519 | JOB #3 (TRANS) NE STREET RECON | 268.32          |
| 605-16522 | JOB #3 (S.L.) NE STREET RECONS | 2,169.84        |
| 605-16525 | JOB #4 (OH) FEEDER #1          | 11,221.35       |
| 605-16526 | JOB #4 (URD) FEEDER #1         | 215,030.22      |
| 605-16527 | JOB #4 (TRANS) FEEDER #1       | 11,342.12       |
| 605-16528 | JOB #4 (SERV) FEEDER #1        | 78,477.42       |
| 605-16529 | JOB #4 (METER) FEEDER #1       | 230.33          |
| 605-16530 | JOB #4 (S.L.) FEEDER #1        | 10,219.54       |
| 605-16531 | JOB #4 (FIBER) FEEDER #1       | 571.96          |

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| 605-16542 | JOB #6 (URD) FEEDER #4 & #6                                     | 370.64        |               |
| 605-16550 | JOB #7 (URD) FEEDER #8  | 3,731.75      |               |
| 605-16568 | JOB #9 (SERV) FUTURE GENERATIO                                  | 11,183.00     |               |
| 605-16578 | JOB #10 (S.L.) CHART  | 173.12        |               |
| 605-16582 | JOB #11 (URD) SCOTT EQUIP                                       | 3,150.42      |               |
| 605-16583 | JOB #11 (TRANS) SCOTT EQUIP                                     | 635.64        |               |
| 605-16590 | JOB #12 (URD) DOG PARK  | 8,608.79      |               |
| 605-16592 | JOB #12 (SERV) DOG PARK   | 5.40          |               |
| 605-16595 | JOB #12 (FIBER) DOG PARK  | 352.68        |               |
| 605-16598 | JOB #13 (URD) PARKS BUILDING                                    | 367.87        |               |
| 605-16600 | JOB #13 (SERV) PARKS BUILDING                                   | 96.40         |               |
| 605-16603 | JOB #13 (FIBER) PARKS BUILDING                                  | 2,831.28      |               |
| 605-16606 | JOB #14 (URD) SCOOTERS COFFEE                                   | 4,799.09      |               |
| 605-16607 | JOB #14 (TRANS) SCOOTERS COFFE                                  | 1,350.82      |               |
| 605-16608 | JOB #14 (SERV) SCOOTERS COFFEE                                  | 384.03        |               |
| 605-16616 | JOB #15 (SERV)  | 1,509.00      |               |
| 605-16638 | JOB #18 (URD) BELZER EV CHARGE                                  | 29,520.46     |               |
| 605-16646 | JOB #19 (URD) WEST SUB PLC                                      | 10,139.21     |               |
| 605-16648 | JOB #19 (SERV) WEST SUB PLC                                     | 48,960.80     |               |
|           |   |               |               |
|           | TOTAL ASSETS  |               | 20,189,058.29 |
|           | <br><u>LIABILITIES AND EQUITY</u>                               |               |               |
|           | <br><u>LIABILITIES</u>  |               |               |
| 605-20200 | ACCOUNTS PAYABLE-SMMPA  | 546,056.39    |               |
| 605-20204 | AP OTHER  | 276,745.29    |               |
| 605-20210 | ACCOUNTS PAYABLE  | 245,890.83    |               |
| 605-20801 | STATE SALES TAX   | 229.04        |               |
| 605-20802 | SC TRANSIT TAX  | 10.98         |               |
| 605-20803 | LS TRANSIT TAX  | 12.99         |               |
| 605-21650 | ACCRUED WAGES-VAC & COMP  | 122,384.98    |               |
| 605-21717 | OPEB LIABILITY  | 27,780.00     |               |
| 605-22000 | DEPOSITS  | 139,485.90    |               |
| 605-22001 | ENERGY ASSISTANCE CONTRACTS                                     | 24.69         |               |
| 605-22022 | HOLDING FUNDS-DEPOSITS  | 950.00        |               |
| 605-22296 | OPEB DEFERRED INFLOW  | 10,484.00     |               |
| 605-22299 | DEFERRED (GERF) INFLOW  | 235,737.00    |               |
| 605-23999 | GERF PENSION LIABILITY  | 723,987.00    |               |
|           |   |               |               |
|           | TOTAL LIABILITIES   |               | 2,329,779.09  |
|           | <br><u>FUND EQUITY</u>  |               |               |
| 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                                       | 12,995,882.31 |               |
| 605-28000 | INVESTED IN UTILITY PLANT                                       | 4,423,834.26  |               |
|           |   |               |               |
|           | UNAPPROPRIATED FUND BALANCE:<br>REVENUE OVER EXPENDITURES - YTD | 1,008,626.17  |               |
|           | BALANCE - CURRENT DATE  |               | 1,008,626.17  |
|           | TOTAL FUND EQUITY   |               | 17,859,279.20 |

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TOTAL LIABILITIES AND EQUITY

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20,189,058.29

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