

CITY OF NEW PRAGUE
BALANCE SHEET
JUNE 30, 2024

WATER

ASSETS

604-10101	CLAIM ON CASH	1,260,142.50	
604-10125	MONEY MARKET-4M	404,936.81	
604-10126	MONEY MARKET-4M 2024 BOND	885,362.59	
604-10406	F.I.S.T. INVESTMENTS	881,850.46	
604-10407	INVEST ALLOW-UNREALIZED LOS	(44,321.78)	
604-11500	ACCOUNTS RECEIVABLE	884.47	
604-11502	ACCOUNTS RECEIVABLE - NSF	660.06	
604-11525	ACCRUED REVENUE	111,811.93	
604-11600	ALLOWANCE DOUBTFUL ACC'T	(4,000.00)	
604-11710	CUSTOMER ACCOUNTS RECEIVABL	129,374.43	
604-12100	SPECIAL ASSESS. REC.-CURRENT	183.38	
604-12300	SPECIAL ASSESS. REC.-DEFFERED	478,878.00	
604-14100	MATERIAL INVENTORY	61,505.76	
604-15696	DEFERRED OUTFLOW - OPEB	3,872.00	
604-15699	GERF DEFERRED OUTFLOWS	75,379.00	
604-16100	LAND	79,519.50	
604-16200	BUILDINGS	2,449,284.55	
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	(4,315,666.13)	
604-16301	ELEVATED TOWER	1,988,569.68	
604-16303	RESERVOIR	732,530.15	
604-16304	DISTRIBUTION TO SYSTEM	7,212,617.25	
604-16305	PRU VALVES	902.95	
604-16306	MAIN STREET TREATMENT UPGRADE	215,848.13	
604-16308	WATER METERS	1,125,547.08	
604-16311	ACCUM DEPR.-TRANS-DISTRIBUTI	(4,507,661.48)	
604-16312	ACCUM. DEPR-GENERAL PLANT	(284,656.07)	
604-16314	SCADA	218,511.67	
604-16401	BLDG IMPROVEMENT OFFICE	5,533.95	
604-16402	DEFERRED MAINTENANCE CHARGE	24,794.02	
604-16403	OFFICE FUNITURE & FIXTURES	29,980.37	
604-16404	TRANSPORTATION/EQUIPMENT	317,010.20	
604-16405	MISCELLANEOUS EQUIPMENT	39,308.45	
604-16406	SHOP EQUIPMENT	1,417.62	
604-16507	SCADA UPGRADE	133,434.07	
604-16508	10TH AVE WATER MAIN	81,459.69	

TOTAL ASSETS

13,313,377.70

LIABILITIES AND EQUITY

CITY OF NEW PRAGUE
BALANCE SHEET
JUNE 30, 2024

WATER

LIABILITIES

604-20210	ACCOUNTS PAYABLE	64,732.31	
604-21503	ACCRUED INTEREST	45,129.04	
604-21650	ACCRUED WAGES-VAC & COMP	53,414.10	
604-21712	DUE WATER TESTING PROGRAM	(.89)	
604-21717	OPEB LIABILITY	19,420.00	
604-22000	DEPOSITS	34,716.37	
604-22296	OPEB DEFERRED INFLOW	7,329.00	
604-22299	DEFERRED (GERF) INFLOW	95,644.00	
604-22500	BOND PAYABLE - CUR PORT	34,999.97	
604-23400	BOND PREMIUM	421,725.55	
604-23511	2011 CIP	44,455.00	
604-23516	2013B-REFUNDING 2005-2007	80,000.00	
604-23517	CIP 2014	60,000.00	
604-23518	2020A - REFUNDING	319,923.58	
604-23519	CIP 2020-2021	2,180,000.00	
604-23520	2021 UTILITY BUILDING	415,000.00	
604-23521	CIP 2022	275,000.00	
604-23522	CIP 2023	460,000.00	
604-23523	CIP 2024	(150.00)	
604-23999	GERF PENSION LIABILITY	293,737.00	
TOTAL LIABILITIES			4,905,075.03

FUND EQUITY

604-25999	PRIOR PERIOD ADJUSTMENT	(274,691.48)	
604-26730	RESERVED FOR INVESTMENT AL	(.40)	
604-27200	FUND BALANCE-UNDESIGNATED	7,413,719.83	
604-28000	INVESTED IN UTILITY PLANT	1,287,688.93	
UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD		(26,336.41)	
BALANCE - CURRENT DATE		(26,336.41)	
TOTAL FUND EQUITY			8,400,380.47
TOTAL LIABILITIES AND EQUITY			13,305,455.50