LEESPORT BOROUGH AUTHORITY
STATEMENT OF NET POSITION
December 31, 2025

ASSETS			
CURRENT ASSETS			
Cash and investments	$ 853,856		
Accounts receivable	208,823		
Prepaid expenses	38,685		
TOTAL CURRENT ASSETS		$ 1,101,364	
Property, plant, and equipment, net		4,631,967	
TOTAL ASSETS			$ 5,733,331
DEFERRED OUTFLOWS OF RESOURCES			85,198
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			$ 5,818,529
LIABILITIES AND NET POSITION			
TOTAL CURRENT LIABILITIES		$ 260,521	
LONG-TERM DEBT - less current portion		1,050,000	
TOTAL LIABILITIES			$ 1,310,521
NET POSITION			
Net investment in capital assets		3,431,327	
Unrestricted		1,076,681	
TOTAL NET POSITION			4,508,008
TOTAL LIABILITIES AND NET POSITION			$ 5,818,529

LEESPORT BOROUGH AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
December 31, 2025

OPERATING REVENUES	$ 891,548	
OPERATING EXPENSES	(582,869)	
OPERATING INCOME BEFORE DEPRECIATION AND AMORTIZATION		$ 308,679
DEPRECIATION AND AMORTIZATION	(316,997)	
OPERATING INCOME		(8,318)
NONOPERATING REVENUES AND EXPENSES, NET	(50,056)	
CHANGE IN NET POSITION		(58,374)
NET POSITION AT DECEMBER 31, 2024		4,566,382
NET POSITION AT DECEMBER 31, 2025		$ 4,508,008