

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

GENERAL FUND

ASSETS

100-11000-000-000	GENERAL FUND CASH ALLOCATION	2,329,873.48	
100-11115-000-000	MOUND CITY-SMITH CEMETERY CD	3,209.09	
100-11121-000-000	MOUND CITY-CAMPBELL CMTRY CD	3,000.00	
100-11123-000-000	EHLER'S INVESTMENTS-PERISHING	301,150.61	
100-11126-000-000	MOUND CITY-CAMPBELL PK/PL CD	100,000.00	
100-11200-000-000	NON-UTILITY PMT CASH DRAWER	300.00	
100-11200-100-000	CITY HALL PETTY CASH	200.00	
100-11200-200-000	POLICE DEPT PETTY CASH	200.00	
100-11318-000-000	LGIP - HARRIS PARK TRUST	32,809.43	
100-11322-000-000	LGIP - H & I HARRIS FUND	238,417.02	
100-11350-000-000	FARMERS SAVINGS-AMBULANCE ACCT	563,796.71	
100-11375-000-000	INTRAFFI NETWORK DEPOSITS-FSB	1,568,121.04	
100-12310-000-000	REAL ETATE TAXES RECEIVABLE	1,659,169.85	
100-12320-000-000	DELINQUENT PP TAXES	(2,575.84)	
100-12321-000-000	DELINQUENT SPECIALS - IOWA CTY	35,485.97	
100-12622-000-000	STORM SEWER SPECIAL ASSESMENT	21,566.10	
100-13100-000-000	UNAPPLIED ACCOUNTS RECEIVABLE	166.48	
100-13104-000-000	ACCOUNTS RECEIVABLE	8,836.57	
100-13105-000-000	AMBULANCE ACCOUNTS RECEIVABLE	218,024.83	
100-13106-000-000	FIRE ACCOUNTS RECEIVABLE	29,088.12	
100-13300-000-000	GARBAGE ACCOUNTS RECEIVABLE	22,308.86	
100-13800-000-000	OTHER ACCOUNTS RECEIVABLE	(4,197.96)	
100-13900-000-000	ET. UNCOLLECTIBLE AMBUL. REC.	(62,033.00)	
100-14800-000-000	LEASE RECEIVABLE - GENERAL	60,653.58	
100-15110-000-000	RECEIVABLE FROM WATER	189,491.00	
100-18100-000-000	PREPAID EXPENSE	48,386.06	
		7,365,448.00	
	TOTAL ASSETS		7,365,448.00

LIABILITIES AND EQUITY

LIABILITIES

100-21000-000-000	ACCOUNTS PAYABLE	(592.78)	
100-21540-000-000	HEALTH INSURANCE PAYABLE	780.30	
100-21541-000-000	DENTAL INSURANCE PAYABLE	59.28	
100-21542-000-000	RETIREMENT PAYABLE	(.01)	
100-21550-000-000	UNION DUES PAYABLE	621.00	
100-21552-000-000	LIFE INSURANCE (SECURIAN) PAY	(401.86)	
100-21570-000-000	AFLAC INSURANCE PAYABLE	20.26	
100-21595-000-000	DEFERRED COMPENSATION PAYABLE	46.03	
100-23160-000-000	CUSTOMER DEPOSITS/SEC. DEPOSIT	2,950.00	
100-24213-000-000	STATE SALES TAX DUE	714.45	
100-24214-000-000	COUNTY SALES TAX DUE	71.48	
100-24310-000-000	COUNTY AND STATE TAXES	839,248.66	
100-24600-000-000	TAXES DUE TO SCHOOL DISTRICTS	1,116,532.09	
100-24610-000-000	TAXES DUE TO TECH SCHOOL	140,936.68	
100-26100-000-000	DEFERRED TAX ROLL REVENUE	1,550,153.73	
100-26414-000-000	STORM SEWER SPEC. ASSMTS. PP	21,566.10	
100-28000-000-000	DEFERRED INFLOW - LEASES	60,773.68	
100-29999-000-000	DEFERRED REVENUE	189,491.00	
		3,922,970.09	
	TOTAL LIABILITIES		3,922,970.09

FUND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

GENERAL FUND

100-33000-000-000	FUND BALANCE - GENERAL		3,531,431.49
100-33030-000-000	SMITH TRUST FUND		3,209.09
100-33050-000-000	CAMPBELL TRUST FUND PARK & REC		100,000.00
100-33100-000-000	CAMPBELL TRUST FUND - CEMETERY		3,000.00
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(195,162.67)	
	BALANCE - CURRENT DATE	(195,162.67)	
	TOTAL FUND EQUITY		<u>3,442,477.91</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>7,365,448.00</u></u>

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

DEBT SERVICE

ASSETS

140-11000-000-000	DEBT SERVICE CASH ALLOCATION	(55,798.72)	
140-12100-000-000	TAXE RECEIVABLE - DEBT		284,523.00	
	TOTAL ASSETS			<u>228,724.28</u>

LIABILITIES AND EQUITY

FUND EQUITY

140-33000-000-000	FUND BALANCE		134,431.69	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD		<u>94,292.59</u>	
	BALANCE - CURRENT DATE		<u>94,292.59</u>	
	TOTAL FUND EQUITY			<u>228,724.28</u>
	TOTAL LIABILITIES AND EQUITY			<u>228,724.28</u>

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

SPEC.PURP.LIB. FUND

ASSETS

150-11000-000-000	LIBRARY FUND CASH ALLOCATION	(11,987.02)	
150-11300-000-000	LGIP - LIBRARY TECH-EQUIP FUND	2,478.60	
150-12100-000-000	TAXE RECEIVABLE - LIBRARY	421,039.00	
150-18000-100-000	LIBRARY LEASE ASSET	9,536.03	
150-18010-100-000	LIBRARY ACCUM LEASE AMORT	(1,907.16)	
	TOTAL ASSETS		419,159.45

LIABILITIES AND EQUITY

LIABILITIES

150-28000-100-000	LEASE LIABILITY	7,741.36	
	TOTAL LIABILITIES		7,741.36

FUND EQUITY

150-33000-000-000	FUND BALANCE	61,836.44	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	349,581.65	
	BALANCE - CURRENT DATE	349,581.65	
	TOTAL FUND EQUITY		411,418.09
	TOTAL LIABILITIES AND EQUITY		419,159.45

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

CAPITAL PROJECT FUND

ASSETS

160-11000-000-000	CAPITAL FUND CASH ALLOCATION	1,127,066.69	
160-11103-000-000	MOUND CITY BANK-CAPITAL PRJ'S	457,940.32	
160-11310-000-000	LGIP - FIRE TRUCK REP FUND	150,050.22	
160-12100-000-000	TAXE RECEIVABLE	591,972.00	
	TOTAL ASSETS		<u>2,327,029.23</u>

LIABILITIES AND EQUITY

LIABILITIES

160-21000-000-000	ACCOUNTS PAYABLE	1,850.20	
	TOTAL LIABILITIES		1,850.20

FUND EQUITY

160-33000-000-000	FUND BALANCE	2,054,946.30	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>270,232.73</u>	
	BALANCE - CURRENT DATE	<u>270,232.73</u>	
	TOTAL FUND EQUITY		<u>2,325,179.03</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,327,029.23</u>

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

AMERICAN RESCUE PLAN ACT

ASSETS

161-11000-000-000	ARPA FUND CASH ALLOCATION	1,474.50	
161-11104-000-000	FARMER'S SAVINGS BANK - ARPA	146,448.06	
	TOTAL ASSETS		147,922.56

LIABILITIES AND EQUITY

LIABILITIES

161-21900-000-000	UNEARNED REVENUE	217,112.05	
	TOTAL LIABILITIES		217,112.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	(69,189.49)	
BALANCE - CURRENT DATE	(69,189.49)	
TOTAL FUND EQUITY			(69,189.49)
TOTAL LIABILITIES AND EQUITY			147,922.56

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

ASSETS

170-11000-000-000	AFFORDABLE HOUSING FUND CASH	175,865.89	
	TOTAL ASSETS		<u>175,865.89</u>

LIABILITIES AND EQUITY

FUND EQUITY

170-33000-000-000	FUND BALANCE	300,865.89	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>(125,000.00)</u>	
	BALANCE - CURRENT DATE	<u>(125,000.00)</u>	
	TOTAL FUND EQUITY		<u>175,865.89</u>
	TOTAL LIABILITIES AND EQUITY		<u>175,865.89</u>

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

WATER

ASSETS

200-10000-000-031	DEFERRED OUTFLOWS - WRS WATER		197,694.71
200-10000-000-040	NET PENSION ASSET-WATER	(52,480.64)
200-11000-000-000	WATER FUND CASH ALLOCATION		217,703.05
200-11800-000-135	UTILITY CASH DRAWER		400.00
200-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE		115,201.79
200-13100-000-143	OTHER ACCOUNTS RECEIVABLE		865.36
200-13100-000-144	UNBILLED REVENUE		58,028.00
200-14800-000-000	LEASE RECEIVABLE		1,084.80
200-16110-000-150	MATERIAL AND SUPPLIE		35,596.25
200-17000-000-181	UNAMORTIZED DEBT DISCOUNT/EXP.		214.65
200-17000-000-183	OTHER DEFERRED DEBITS		336.99
200-18112-000-310	SOURCE OF SUPPLY/LAND		2,621.66
200-18112-000-314	SOURCE OF SUP./WELLS & SPRINGS		415,683.49
200-18112-000-316	SOURCE OF SUP./SUPPLY MAINS		3,591.46
200-18113-000-321	STRUCTURE AND IMPROVEMENTS		966,179.41
200-18113-000-325	ELECTRIC PUMPING EQUIPMENT		276,640.51
200-18113-000-328	OTHER PUMPING EQUIPMENT		2,136.13
200-18114-000-332	WATER TREATMENT EQUIPMENT		27,105.22
200-18115-000-340	LAND AND LAND RIGHTS		12,700.18
200-18115-000-342	DISTRIB. REERVOIRS-STANDPIPE		141,910.84
200-18115-000-343	TRANS. & DISTRIBUTION MAINS		6,600,806.85
200-18115-000-345	SERVICE		1,234,269.09
200-18115-000-346	METERS		689,541.86
200-18115-000-348	HYDRANTS		686,473.32
200-18115-000-349	OTHER TRANSMISSION & DISTRIB.		7,374.83
200-18115-000-350	MAINS - CONTRIBUTED		2,330,615.46
200-18115-000-351	SERVICE - CONTRIBUTED		383,645.00
200-18115-000-352	HYDRANTS - CONTRIBUTED		180,308.94
200-18115-000-353	METERS - CONTRIBUTED		7,073.00
200-18116-000-370	LAND AND LAND RIGHTS		2,476.90
200-18116-000-371	STRUCTURE AND IMPROVEMENTS		7,981.33
200-18116-000-372	OFFICE FURNITURE & EQUIPMENT		444.43
200-18116-000-373	TRANSPORTATION EQUIPMENT		63,311.30
200-18116-000-374	TOOLS/SHOP & GARAGE		457.00
200-18116-000-375	COMPUTERS		29,075.62
200-18116-000-379	OTHER GENERAL EQUIPMENT		40,034.71
200-18116-000-396	CONSTRUCTION WIP HWY 23		201,535.63
200-18116-000-397	CONSTRUCTION WIP WELL #9		527,329.23
200-18116-000-398	SCADA EQUIPMENT		19,212.57
200-18900-000-110	ACCUM. PROV. FOR DEPRECIATION	(4,426,162.13)
	TOTAL ASSETS		11,009,018.80

LIABILITIES AND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

WATER

LIABILITIES

200-20000-000-031	DEFERRED INFLOWS-WRS -WATER	111,147.44	
200-21500-000-236	TAXE ACCRUED	189,491.00	
200-21600-000-000	INTERET ACCRUED	13,801.00	
200-23000-000-221	BONDS PAYABLE	457,800.95	
200-23100-000-000	NOTE PAYABLE	509,103.00	
200-28000-000-000	COMPENSATED ABSENCE	16,811.17	
200-28800-000-000	DEFERRED INFLOW - LEASES	1,085.07	
	TOTAL LIABILITIES		1,299,239.63

FUND EQUITY

200-32000-000-216	UNAPPROPRIATED EARNED SURPLUS	9,406,012.75	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	303,766.42	
	BALANCE - CURRENT DATE	303,766.42	
	TOTAL FUND EQUITY		9,709,779.17
	TOTAL LIABILITIES AND EQUITY		11,009,018.80

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

SEWER

ASSETS

300-10000-000-031	DEFERRED OUTFLOWS - WRS SEWER	157,080.00	
300-10000-000-040	NET PENSION ASSET-SEWER	(41,698.24)	
300-11000-000-000	SEWER FUND CASH ALLOCATION	1,099,559.33	
300-11123-000-000	PERISHING - WWTP REPL FUND	77,931.36	
300-11500-000-100	LGIP - WWT REPLACEMENT	1,175,396.37	
300-11500-000-125	STATE CLEAN WATER FUND	(2,169,640.78)	
300-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE	113,584.74	
300-13100-000-143	OTHER ACCOUNTS RECEIVABLE	2,225.39	
300-16110-000-150	MATERIALS & SUPPLIE	1,498.40	
300-17000-000-183	OTHER DEFERRED DEBITS	154.05	
300-18200-000-000	UNBILLED REVENUE	51,828.00	
300-18212-000-310	LAND & LAND RIGHTS	35,254.54	
300-18212-000-311	STRUCTURE & IMPROVEMENTS	239,356.37	
300-18212-000-312	SERVICE CONNECTIONS	1,071,375.85	
300-18212-000-313	COLLECTING MAINS & ACCESORIE	6,721,455.71	
300-18212-000-315	FORCE MAINS	850,402.10	
300-18212-000-340	SERVICE CONNECTIONS CONTRIBUTE	55,911.88	
300-18212-000-341	COLLECT. MAINS CONTRIBUTED	109,858.52	
300-18213-000-321	STRUCTURE & IMPROVEMENTS	402,413.48	
300-18213-000-322	RECEIVING WELLS	35,001.94	
300-18213-000-323	ELECTRIC PUMPING EQUIPMENT	125,881.59	
300-18214-000-331	TREATMENT PLANT STRUCTURE	5,450,242.87	
300-18214-000-332	PRELIMINARY TREATMENT EQUIP.	84,400.00	
300-18214-000-333	PRIMARY TREATMENT EQUIPMENT	154,005.00	
300-18214-000-334	SECONDARY TREATMENT EQUIPMENT	1,252,426.99	
300-18214-000-337	SLUDGE TREATMENT & DISP. EQUIP	1,717,384.64	
300-18214-000-338	PLANT SITE PIPING	146,225.50	
300-18214-000-339	FLOW METER & MONITORING EQUIP.	19,111.39	
300-18215-000-372	OFFICE FURNITURE & EQUIPMENT	1,547.00	
300-18215-000-373	TRANSPORTATION EQUIPMENT	252,240.37	
300-18215-000-375	COMPUTERS	25,273.18	
300-18215-000-379	OTHER GENERAL EQUIPMENT	55,247.47	
300-18215-000-380	LABORATORY EQUIPMENT	38,725.36	
300-18215-000-395	CONSTRUCTION WORK IN PROGRES	89,703.50	
300-18215-000-398	SCADA EQUIPMENT	701,708.65	
300-18900-000-110	REERVE FOR DEPRECIATION	(4,344,277.14)	
	TOTAL ASSETS		15,758,795.38

LIABILITIES AND EQUITY

LIABILITIES

300-20000-000-031	DEFERRED INFLOWS - WRS SEWER	88,312.23	
300-21600-000-000	INTERET ACCRUED	15,450.00	
300-23000-000-221	BONDS	(34,626.73)	
300-23100-000-000	NOTE PAYABLE	313,251.00	
300-28000-000-000	COMPENSATED ABSENCE	9,809.62	
	TOTAL LIABILITIES		392,196.12

FUND EQUITY

300-32000-000-216	UNAPPROPRIATED EARNED SURPLUS	15,128,102.12	
-------------------	-------------------------------	---------------	--

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

SEWER

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	<u>238,497.14</u>		
BALANCE - CURRENT DATE		<u>238,497.14</u>	
TOTAL FUND EQUITY			<u>15,366,599.26</u>
TOTAL LIABILITIES AND EQUITY			<u><u>15,758,795.38</u></u>

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

TIF 3

ASSETS

430-11000-000-000	TID 3 FUND CASH ALLOCATION	(422,961.60)	
430-11123-000-000	PERISHING INVEST (PHASE 2)		500,712.53	
430-12100-000-000	TAXE RECEIVABLE - TID 3		119,074.81	
430-15102-000-000	DUE FROM GENERAL CITY	(.01)	
	TOTAL ASSETS			<u>196,825.73</u>

LIABILITIES AND EQUITY

LIABILITIES

430-21000-000-000	ACCOUNTS PAYABLE		29,403.13	
	TOTAL LIABILITIES			29,403.13

FUND EQUITY

430-33003-000-000	TID FUND BALANCE #3		222,497.28	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(55,074.68)	
	BALANCE - CURRENT DATE	(55,074.68)	
	TOTAL FUND EQUITY			<u>167,422.60</u>
	TOTAL LIABILITIES AND EQUITY			<u>196,825.73</u>

CITY OF DODGEVILLE
BALANCE SHEET
MAY 31, 2024

ASSETS

999-10001-000-000	GENERAL CHECKING	4,460,731.08	
999-10005-000-000	UTILITY CASH CLEARING	64.52	
999-11000-000-000	CASH ALLOCATED TO OTHER FUNDS	(4,460,795.60)	
	TOTAL ASSETS		<u>.00</u>