

CITY OF DODGEVILLE
BALANCE SHEET
MARCH 31, 2024

GENERAL FUND

ASSETS

100-11000-000-000	GENERAL FUND CASH ALLOCATION	2,661,462.57	
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	CASH HELD BY OTHER DEPTS.(PC)	500.00	
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	445,532.92	
100-11375-000-000	INTRAFI NETWORK DEPOSITS-FSB	1,555,981.47	
100-12310-000-000	REAL ETATE TAXES RECEIVABLE	1,764,488.50	
100-12320-000-000	DELINQUENT PP TAXES	(2,452.61)	
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	(2,171.66)	
100-13104-000-000	ACCOUNTS RECEIVABLE	61,588.01	
100-13105-000-000	AMBULANCE ACCOUNTS RECEIVABLE	367,779.63	
100-13106-000-000	FIRE ACCOUNTS RECEIVABLE	8,071.60	
100-13300-000-000	GARBAGE ACCOUNTS RECEIVABLE	22,187.37	
100-13800-000-000	OTHER ACCOUNTS RECEIVABLE	(1,049.06)	
100-13900-000-000	ET. UNCOLLECTIBLE AMBUL. REC.	(5,366.25)	
100-14800-000-000	LEASE RECEIVABLE - GENERAL	68,750.40	
100-18100-000-000	PREPAID EXPENSE	55,695.76	
		7,736,636.87	7,736,636.87
	TOTAL ASSETS		

LIABILITIES AND EQUITY

LIABILITIES

100-21000-000-000	ACCOUNTS PAYABLE	(494.17)	
100-21540-000-000	HEALTH INSURANCE PAYABLE	2,978.62	
100-21541-000-000	DENTAL INSURANCE PAYABLE	59.28	
100-21550-000-000	UNION DUES PAYABLE	(99.00)	
100-21552-000-000	LIFE INSURANCE (SECURIAN) PAY	(470.34)	
100-21570-000-000	AFLAC INSURANCE PAYABLE	22.64	
100-21575-000-000	ACCIDENT INSURANCE PAYABLE	6.16	
100-21580-000-000	GARNISHMENT DEDUCTIONS PAYABLE	(274.05)	
100-21590-000-000	OTHER DEDUCTIONS PAYABLE (SM C	28.91	
100-21595-000-000	DEFERRED COMPENSATION PAYABLE	46.03	
100-23160-000-000	CUSTOMER DEPOSITS/SEC. DEPOSIT	3,200.00	
100-24213-000-000	STATE SALES TAX DUE	143.26	
100-24214-000-000	COUNTY SALES TAX DUE	14.33	
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	1,658,892.82	
100-26414-000-000	STORM SEWER SPEC. ASSMTS. PP	21,566.10	
100-28000-000-000	DEFERRED INFLOW - LEASES	69,707.08	
		3,852,045.10	3,852,045.10
	TOTAL LIABILITIES		

FUND EQUITY

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GENERAL FUND

100-33000-000-000	FUND BALANCE - GENERAL		3,798,211.06
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	(19,828.38)	
	BALANCE - CURRENT DATE	(19,828.38)	
	TOTAL FUND EQUITY		<u>3,884,591.77</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>7,736,636.87</u></u>

CITY OF DODGEVILLE
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DEBT SERVICE

ASSETS

140-11000-000-000	DEBT SERVICE CASH ALLOCATION	(15,463.81)	
140-12100-000-000	TAXE RECEIVABLE - DEBT		284,523.00	
	TOTAL ASSETS			<u>269,059.19</u>

LIABILITIES AND EQUITY

FUND EQUITY

140-33000-000-000	FUND BALANCE		133,489.48	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD		<u>135,569.71</u>	
	BALANCE - CURRENT DATE		<u>135,569.71</u>	
	TOTAL FUND EQUITY			<u>269,059.19</u>
	TOTAL LIABILITIES AND EQUITY			<u>269,059.19</u>

CITY OF DODGEVILLE
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SPEC.PURP.LIB. FUND

ASSETS

150-11000-000-000	LIBRARY FUND CASH ALLOCATION	61,922.23	
150-11300-000-000	LGIP - LIBRARY TECH-EQUIP FUND	2,478.60	
150-12100-000-000	TAXE RECEIVABLE - LIBRARY	421,039.00	
	TOTAL ASSETS		<u>485,439.83</u>

LIABILITIES AND EQUITY

FUND EQUITY

150-33000-000-000	FUND BALANCE	58,723.62	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>426,716.21</u>	
	BALANCE - CURRENT DATE	<u>426,716.21</u>	
	TOTAL FUND EQUITY		<u>485,439.83</u>
	TOTAL LIABILITIES AND EQUITY		<u>485,439.83</u>

CITY OF DODGEVILLE
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CAPITAL PROJECT FUND

ASSETS

160-11000-000-000	CAPITAL FUND CASH ALLOCATION	1,091,258.26	
160-11103-000-000	MOUND CITY BANK-CAPITAL PRJ'S	580,126.78	
160-11310-000-000	LGIP - FIRE TRUCK REP FUND	150,050.22	
160-12100-000-000	TAXE RECEIVABLE	591,972.00	
	TOTAL ASSETS		<u>2,413,407.26</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	1,936,824.30	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>474,732.76</u>	
	BALANCE - CURRENT DATE	<u>474,732.76</u>	
	TOTAL FUND EQUITY		<u>2,411,557.06</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,413,407.26</u>

CITY OF DODGEVILLE
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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	210,171.06	
	TOTAL ASSETS		<u>211,645.56</u>

LIABILITIES AND EQUITY

LIABILITIES

161-21900-000-000	UNEARNED REVENUE	227,640.05	
	TOTAL LIABILITIES		227,640.05

FUND EQUITY

161-33000-000-000	FUND BALANCE - ARPA	(10,528.00)	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(5,466.49)	
	BALANCE - CURRENT DATE	(5,466.49)	
	TOTAL FUND EQUITY		<u>(15,994.49)</u>
	TOTAL LIABILITIES AND EQUITY		<u>211,645.56</u>

CITY OF DODGEVILLE
BALANCE SHEET
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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	(125,000.00)	
	BALANCE - CURRENT DATE	(125,000.00)	
	TOTAL FUND EQUITY		<u>175,865.89</u>
	TOTAL LIABILITIES AND EQUITY		<u>175,865.89</u>

CITY OF DODGEVILLE
BALANCE SHEET
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WATER

ASSETS

200-10000-000-031	DEFERRED OUTFLOWS - WRS WATER	160,112.71
200-10000-000-040	NET PENSION ASSET-WATER	81,142.36
200-11000-000-000	WATER FUND CASH ALLOCATION	151,873.12
200-11800-000-135	PETTY CASH	100.00
200-12400-000-000	SPECIAL ASSESMENTS RECEIVABLE	107,446.40
200-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE	109,904.93
200-13100-000-143	OTHER ACCOUNTS RECEIVABLE	5,296.06
200-13100-000-144	UNBILLED REVENUE	45,496.00
200-14800-000-000	LEASE RECEIVABLE - SEWER	2,137.59
200-16110-000-150	MATERIAL AND SUPPLIE	22,356.98
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	6,513,829.60
200-18115-000-345	SERVICE	1,209,125.91
200-18115-000-346	METERS	684,607.65
200-18115-000-348	HYDRANTS	686,473.32
200-18115-000-349	OTHER TRANSMISSION & DISTRIB.	7,374.83
200-18115-000-350	MAINS - CONTRIBUTED	2,438,062.22
200-18115-000-351	SERVICE - CONTRIBUTED	381,858.67
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	298,820.93
200-18116-000-398	SCADA EQUIPMENT	19,212.57
200-18900-000-110	ACCUM. PROV. FOR DEPRECIATION	(4,419,444.70)

TOTAL ASSETS

10,887,606.55

LIABILITIES AND EQUITY

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WATER

<u>LIABILITIES</u>			
200-20000-000-031	DEFERRED INFLOWS-WRS -WATER	191,031.44	
200-21500-000-236	TAXE ACCRUED	189,491.00	
200-21600-000-000	INTERET ACCRUED	263.00	
200-23000-000-221	BONDS	252,069.96	
200-23100-000-000	NOTE PAYABLE	509,103.00	
200-28000-000-000	COMPENSATED ABSENCE	13,741.21	
200-28800-000-000	DEFERRED INFLOW - LEASES (SWR)	2,170.23	
	TOTAL LIABILITIES		1,157,869.84
<u>FUND EQUITY</u>			
200-32000-000-216	UNAPPROPRIATED EARNED SURPLUS	9,519,707.70	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	210,029.01	
	BALANCE - CURRENT DATE	210,029.01	
	TOTAL FUND EQUITY		9,729,736.71
	TOTAL LIABILITIES AND EQUITY		10,887,606.55

CITY OF DODGEVILLE
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SEWER

ASSETS

300-10000-000-031	DEFERRED OUTFLOWS - WRS SEWER	146,788.00	
300-10000-000-040	NET PENSION ASSET-SEWER	74,390.76	
300-11000-000-000	SEWER FUND CASH ALLOCATION	1,277,005.50	
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	(2,328,655.82)	
300-12400-000-000	SPECIAL ASSESSMENTS RECEIVABLE	263,759.52	
300-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE	109,145.40	
300-13100-000-143	OTHER ACCOUNTS RECEIVABLE	3,864.26	
300-16110-000-150	MATERIALS & SUPPLIE	1,498.40	
300-17000-000-183	OTHER DEFERRED DEBITS	154.05	
300-18200-000-000	UNBILLED REVENUE	53,702.00	
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	6,456,936.10	
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	373,618.04	
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	252,204.39	
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		<u><u>16,145,060.49</u></u>

LIABILITIES AND EQUITY

LIABILITIES

300-20000-000-031	DEFERRED INFLOWS - WRS SEWER	175,133.23	
300-21600-000-000	INTERET ACCRUED	7,634.00	
300-23000-000-221	BONDS	.02	
300-23100-000-000	NOTE PAYABLE	313,251.00	
300-28000-000-000	COMPENSATED ABSENCE	17,913.73	
	TOTAL LIABILITIES		<u>513,931.98</u>

FUND EQUITY

300-32000-000-216	UNAPPROPRIATED EARNED SURPLUS	15,411,797.79	
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SEWER

UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>219,330.72</u>		
BALANCE - CURRENT DATE		<u>219,330.72</u>	
TOTAL FUND EQUITY			<u>15,631,128.51</u>
TOTAL LIABILITIES AND EQUITY			<u><u>16,145,060.49</u></u>

CITY OF DODGEVILLE
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TIF 3

ASSETS

430-11000-000-000	TID 3 FUND CASH ALLOCATION	(344,208.80)	
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>275,578.53</u>

LIABILITIES AND EQUITY

LIABILITIES

430-21000-000-000	ACCOUNTS PAYABLE		29,403.13	
430-26100-000-000	DEFERRED REVENUE - TID 3	(.19)	
	TOTAL LIABILITIES			29,402.94

FUND EQUITY

430-33003-000-000	TID FUND BALANCE #3		222,497.28	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD		<u>23,678.31</u>	
	BALANCE - CURRENT DATE		<u>23,678.31</u>	
	TOTAL FUND EQUITY			<u>246,175.59</u>
	TOTAL LIABILITIES AND EQUITY			<u>275,578.53</u>

CITY OF DODGEVILLE
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ASSETS

999-10001-000-000	GENERAL CHECKING	5,061,268.58	
999-10005-000-000	UTILITY CASH CLEARING	(79.12)	
999-11000-000-000	CASH ALLOCATED TO OTHER FUNDS	(5,061,189.46)	
	TOTAL ASSETS		<u>.00</u>