

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

ASSETS

100-11000-000-000	GENERAL FUND CASH ALLOCATION	(94,352.71)	
100-11110-000-000	FSB GENERAL TAX CHECKING ACCT		2,516,629.43	
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		500.00	
100-11314-000-000	LGIP - GENERAL BALLOON		50.22	
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		680,095.92	
100-11375-000-000	INTRAFI NETWORK DEPOSITS-FSB		1,555,426.37	
100-12310-000-000	REAL ESTATE TAXES RECEIVABLE		6,807,862.22	
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	(270.04)	
100-13104-000-000	ACCOUNTS RECEIVABLE		23,651.16	
100-13105-000-000	AMBULANCE ACCOUNTS RECEIVABLE		341,111.23	
100-13106-000-000	FIRE ACCOUNTS RECEIVABLE		8,161.60	
100-13300-000-000	GARBAGE ACCOUNTS RECEIVABLE		22,582.53	
100-13800-000-000	OTHER ACCOUNTS RECEIVABLE		48,564.49	
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	
	TOTAL ASSETS			12,882,148.28

LIABILITIES AND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

LIABILITIES

100-21000-000-000	ACCOUNTS PAYABLE	102,963.58	
100-21104-000-000	WAGES PAYABLE	25,868.22	
100-21511-000-000	SOCIAL SECURITY TAXE PAYABLE	4,043.52	
100-21512-000-000	U.S. WITHHOLDING TAXE PAYABLE	3,738.86	
100-21513-000-000	STATE WITHHOLDING TAXE PAYABL	1,933.17	
100-21540-000-000	HEALTH INSURANCE PAYABLE	4,657.37	
100-21541-000-000	DENTAL INSURANCE PAYABLE	(59.01)	
100-21542-100-000	EMPLY CONTRIBUTION RETIREMENT	3,023.67	
100-21543-000-000	LIFE INSURANCE PAYABLE-POLICE	133.20	
100-21550-000-000	UNION DUES PAYABLE	222.00	
100-21552-000-000	LIFE INSURANCE (SECURIAN) PAY	(465.61)	
100-21570-000-000	AFLAC INSURANCE PAYABLE	343.60	
100-21575-000-000	ACCIDENT INSURANCE PAYABLE	30.47	
100-21580-000-000	GARNISHMENT DEDUCTIONS PAYABLE	(193.28)	
100-21590-000-000	OTHER DEDUCTIONS PAYABLE (SM C	(1,503.09)	
100-21595-000-000	DEFERRED COMPENSATION PAYABLE	884.80	
100-21597-000-000	FLEX PLAN REIMBURSE PAYABLE	574.16	
100-23160-000-000	CUSTOMER DEPOSITS/SEC. DEPOSIT	2,600.00	
100-24310-000-000	COUNTY AND STATE TAXES	2,831,752.32	
100-24600-000-000	TAXES DUE TO SCHOOL DISTRICTS	3,767,348.69	
100-24610-000-000	TAXES DUE TO TECH SCHOOL	475,541.73	
100-24700-000-000	ROOM TAX PAYABLE	11,691.24	
100-26100-000-000	DEFERRED TAX ROLL REVENUE	2,234,787.48	
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	
	TOTAL LIABILITIES		9,741,747.87

FUND EQUITY

100-33000-000-000	FUND BALANCE - GENERAL	3,187,564.00	
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	(153,372.68)	
	BALANCE - CURRENT DATE	(153,372.68)	
	TOTAL FUND EQUITY		3,140,400.41
	TOTAL LIABILITIES AND EQUITY		12,882,148.28

CITY OF DODGEVILLE
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DEBT SERVICE

ASSETS

140-11000-000-000	DEBT SERVICE CASH ALLOCATION	134,431.69	
140-12100-000-000	TAXE RECEIVABLE - DEBT	284,523.00	
	TOTAL ASSETS		<u>418,954.69</u>

LIABILITIES AND EQUITY

LIABILITIES

140-26100-000-000	DEFERRED REVENUE - DEBT	284,523.00	
	TOTAL LIABILITIES		284,523.00

FUND EQUITY

140-33000-000-000	FUND BALANCE	178,495.67	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(44,063.98)	
	BALANCE - CURRENT DATE	(44,063.98)	
	TOTAL FUND EQUITY		<u>134,431.69</u>
	TOTAL LIABILITIES AND EQUITY		<u>418,954.69</u>

CITY OF DODGEVILLE
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SPECIAL PURPOSE LIBRARY FUND

ASSETS

150-11000-000-000	LIBRARY FUND CASH ALLOCATION	62,354.94	
150-11300-000-000	LGIP - LIBRARY TECH-EQUIP FUND	2,478.60	
150-12100-000-000	TAXE RECEIVABLE - LIBRARY	421,039.00	
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	TOTAL ASSETS		485,872.54
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LIABILITIES AND EQUITY

LIABILITIES

150-21000-000-000	ACCOUNTS PAYABLE	2,884.61	
150-26100-000-000	DEFERRED REVENUE - LIBRARY	421,039.00	
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	TOTAL LIABILITIES		423,923.61

FUND EQUITY

150-33000-000-000	FUND BALANCE	48,033.37	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	13,915.56	
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	BALANCE - CURRENT DATE	13,915.56	
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	TOTAL FUND EQUITY		61,948.93
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	TOTAL LIABILITIES AND EQUITY		485,872.54
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CITY OF DODGEVILLE
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CAPITAL PROJECT FUND

ASSETS

160-11000-000-000	CAPITAL FUND CASH ALLOCATION	1,730,247.29	
160-11103-000-000	MOUND CITY BANK-CAPITAL PRJ'S	853,499.21	
160-12100-000-000	TAXE RECEIVABLE	591,972.00	
	TOTAL ASSETS		<u>3,175,718.50</u>

LIABILITIES AND EQUITY

LIABILITIES

160-21000-000-000	ACCOUNTS PAYABLE	21,843.53	
160-21100-000-000	VOUCHERS ACCOUNTS PAYABLE	9,716.50	
160-26100-000-000	DEFERRED REVENUE - TAXE	591,972.00	
	TOTAL LIABILITIES		623,532.03

FUND EQUITY

160-33000-000-000	FUND BALANCE	2,396,899.40	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>155,287.07</u>	
	BALANCE - CURRENT DATE	<u>155,287.07</u>	
	TOTAL FUND EQUITY		<u>2,552,186.47</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,175,718.50</u>

CITY OF DODGEVILLE
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AMERICAN RESCUE PLAN ACT

ASSETS

161-11000-000-000 ARPA FUND CASH ALLOCATION
161-11104-000-000 FARMER'S SAVINGS BANK - ARPA

1,474.50
215,637.55

TOTAL ASSETS

217,112.05

LIABILITIES AND EQUITY

LIABILITIES

161-21900-000-000 UNEARNED REVENUE

217,112.05

TOTAL LIABILITIES

217,112.05

TOTAL LIABILITIES AND EQUITY

217,112.05

CITY OF DODGEVILLE
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AFFORDABLE HOUSING FUND

ASSETS

170-11000-000-000	AFFORDABLE HOUSING FUND CASH	300,865.89	
	TOTAL ASSETS		<u>300,865.89</u>

LIABILITIES AND EQUITY

FUND EQUITY

170-33000-000-000	FUND BALANCE	320,865.89	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(20,000.00)	
	BALANCE - CURRENT DATE	(20,000.00)	
	TOTAL FUND EQUITY		<u>300,865.89</u>
	TOTAL LIABILITIES AND EQUITY		<u>300,865.89</u>

CITY OF DODGEVILLE
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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	(12,221.49)
200-11800-000-135	UTILITY CASH DRAWER	100.00
200-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE	110,112.37
200-13100-000-143	OTHER ACCOUNTS RECEIVABLE	1,163.20
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	36,083.25
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	1,234,242.38
200-18115-000-346	METERS	689,209.24
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 #6	298,820.93
200-18116-000-398	SCADA EQUIPMENT	19,212.57
200-18900-000-110	ACCUM. PROV. FOR DEPRECIATION	(4,426,162.13)

TOTAL ASSETS

10,545,622.05

LIABILITIES AND EQUITY

CITY OF DODGEVILLE
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WATER

<u>LIABILITIES</u>			
200-20000-000-031	DEFERRED INFLOWS-WRS -WATER	111,147.44	
200-21000-000-000	ACCOUNTS PAYABLE	19,025.53	
200-21100-000-000	ACCOUNTS PAYABLE (VOUCHERS)	7,385.69	
200-21500-000-236	TAXE ACCRUED	189,491.00	
200-21600-000-000	INTERET ACCRUED	13,801.00	
200-23000-000-221	BONDS PAYABLE	271,759.40	
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		1,139,609.30
<u>FUND EQUITY</u>			
200-32000-000-216	UNAPPROPRIATED EARNED SURPLUS	9,045,232.00	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	360,780.75	
	BALANCE - CURRENT DATE	360,780.75	
	TOTAL FUND EQUITY		9,406,012.75
	TOTAL LIABILITIES AND EQUITY		10,545,622.05

CITY OF DODGEVILLE
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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	1,094,530.35	
300-11103-100-000	DEBT SERVICE FUND RESERVE	17,054.72	
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)	
300-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE	108,801.29	
300-13100-000-143	OTHER ACCOUNTS RECEIVABLE	5,915.86	
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	6,720,562.21	
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	249,599.26	
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>15,607,178.49</u></u>

LIABILITIES AND EQUITY

LIABILITIES

300-20000-000-031	DEFERRED INFLOWS - WRS SEWER	88,312.23	
300-21000-000-000	ACCOUNTS PAYABLE	50,229.29	
300-21600-000-000	INTERET ACCRUED	15,450.00	
300-23000-000-221	BONDS	2,024.23	
300-23100-000-000	NOTE PAYABLE	313,251.00	
300-28000-000-000	COMPENSATED ABSENCE	9,809.62	
	TOTAL LIABILITIES		<u>479,076.37</u>

FUND EQUITY

CITY OF DODGEVILLE
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SEWER

300-32000-000-216	UNAPPROPRIATED EARNED SURPLUS		14,896,557.00
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>231,545.12</u>	
	BALANCE - CURRENT DATE		<u>231,545.12</u>
	TOTAL FUND EQUITY		<u>15,128,102.12</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>15,607,178.49</u></u>

CITY OF DODGEVILLE
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ASSETS

430-11000-000-000	TID 3 FUND CASH ALLOCATION	(254,144.94)	
430-11123-000-000	PERISHING INVEST (PHASE 2)	511,383.36	
430-12100-000-000	TAXE RECEIVABLE - TID 3	119,074.81	
430-15102-000-000	DUE FROM GENERAL CITY	(.01)	
	TOTAL ASSETS		376,313.22

LIABILITIES AND EQUITY

LIABILITIES

430-21000-000-000	ACCOUNTS PAYABLE	34,741.13	
430-26100-000-000	DEFERRED REVENUE - TID 3	119,074.81	
	TOTAL LIABILITIES		153,815.94

FUND EQUITY

430-33003-000-000	TID FUND BALANCE #3	(317,458.05)	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	539,955.33	
	BALANCE - CURRENT DATE	539,955.33	
	TOTAL FUND EQUITY		222,497.28
	TOTAL LIABILITIES AND EQUITY		376,313.22

CITY OF DODGEVILLE
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ASSETS

999-10001-000-000	GENERAL CHECKING	2,980,240.24	
999-11000-000-000	CASH ALLOCATED TO OTHER FUNDS	(2,980,240.24)	
	TOTAL ASSETS		<u>.00</u>