

**CITY OF DODGEVILLE, WISCONSIN**

**REQUIRED AUDIT COMMUNICATIONS  
TO THE MAYOR AND MEMBERS  
OF THE CITY COUNCIL**

**Year Ended December 31, 2024**

**DRAFT**

**Johnson Block & Company, Inc.  
Certified Public Accountants  
2500 Business Park Road  
Mineral Point, Wisconsin 53565  
(608) 987-2206**

**CITY OF DODGEVILLE, WISCONSIN**

**Year Ended December 31, 2024**

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## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the City Council  
City of Dodgeville  
Dodgeville, Wisconsin

We have audited the financial statements of the City of Dodgeville ("City") as of and for the year ended December 31, 2024, and have issued our report thereon dated July 23, 2025. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated October 29, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding material weaknesses over financial reporting and other matters noted during our audit in a separate letter to you dated July 23, 2025.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

## **Significant Risks Identified**

We have previously communicated significant risks to you. No new significant risks have been identified.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 100, Accounting Changes and Error Corrections, and GASB Statement No. 101, Compensated Absences during the year ended December 31, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

We have previously communicated significant estimates to you. No new significant estimates have been identified.

We evaluated the factors and assumptions used to develop these amounts and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to:

- Capital assets
- Long-term obligations
- Restricted cash
- Governmental fund balances
- Tax incremental financing district



## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit.

The attached Appendix 2 summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. See Appendix 1 for the misstatements that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached management representation letter dated July 23, 2025.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.



This information is intended solely for the use of the City Council and management of the City of Dodgeville and is not intended to be and should not be used by anyone other than these specific parties.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
July 23, 2025

DRAFT



### COMMUNICATION OF MATERIAL WEAKNESSES

To the City Council  
City of Dodgeville  
Dodgeville, Wisconsin

In planning and performing our audit of the basic financial statements of the City of Dodgeville ("City") as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiencies in internal control to be material weaknesses:

#### Segregation of Duties

The size of the office staff precludes a proper segregation of functions to assure adequate internal control. This is not unusual in organizations of your size, but management should be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in management's knowledge and monitoring of matters relating to the City's operations.

Material Adjustments

Adjusting journal entries not prepared by the City before the audit are considered an internal control weakness. We prepared numerous adjusting journal entries to record and allocate grant proceeds, loan draws, project costs and work orders and to adjust other activity. We deem these entries to be material in relation to the financial statements. Since the City did not make these adjustments in its accounting system prior to the audit, a material weakness exists in the City's internal controls.

The purpose of this communication, which is an integral part of our audit, is to describe for management and the City Council, and others within the administration the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
July 23, 2025



MANAGEMENT LETTER

To the City Council  
City of Dodgeville  
Dodgeville, Wisconsin

In planning and performing our audit of the financial statements of the City of Dodgeville, Wisconsin for the year ended December 31, 2024, we considered the City's internal control in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated July 23, 2025, on the financial statements of the City.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the City's personnel during the course of our work.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
July 23, 2025

## CITY OF DODGEVILLE, WISCONSIN

**Year Ended December 31, 2024**

### **ADJUSTING JOURNAL ENTRIES**

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The City of Dodgeville processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. Customer billing and accounts receivable are processed through a billing system. Utility materials and labor are charged to projects through a work order system. These systems are responsible for recording and summarizing the vast majority of your financial statements.

Beyond the systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the 2024 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries was considered to be material to the financial statements of the City of Dodgeville, Wisconsin. The proposed entries were accepted by the City of Dodgeville's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make yearend adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year-end financial statements and note disclosures. We have provided these services to the City of Dodgeville.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

#### **PASSED JOURNAL ENTRIES**

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. See Appendix 2 for passed journal entries.

## OTHER COMMENTS ON OPERATIONS AND INTERNAL CONTROL

### Cybersecurity Improvements

The City does not have established security practices and policies regarding cybersecurity. There is also no formal process to ensure appropriate access rights are given upon hiring or removed upon termination. There is no review process of the access rights granted to employees. We recommend the City implement security practices and policies to help employees protect sensitive information. We also recommend implementing a formal process for giving employees appropriate access rights to be consistent with job functions. This process should include removing access for employees who are terminated or change job roles. Access rights should be reviewed annually.

Employees are not currently required to use strong passwords consistently across programs. We recommend strong passwords be used across all programs. The following should occur for all passwords; length of 6 characters or more, changed every 90-days or less, include complex items (numbers, characters, capital and lowercase letters), cannot reuse last 3-6 passwords, and accounts lock after so many failed login attempts.

We also recommend cyber insurance be reviewed annually to determine if it would adequately protect you if a cyber-attack were to occur.

### Safe Drinking Water Loan Debt Service Fund

The 2023 Safe Drinking Water Loan revenue bond resolution requires monthly transfers to a fund used to pay principal and interest on the loan. The water utility should make monthly transfers of one-sixth (1/6) of the next interest coming due on the bonds and one-twelfth (1/12) of the next principal of the bonds. As of December 31<sup>st</sup> of each year, the water utility should have two-months of transfers in the Debt Service fund.

### Capitalization Policy

City policy capitalizes capital asset purchases for all items with a value of \$5,000 or greater with an estimated useful life of more than one year. Federal Uniform Grant Guidance sets a threshold of \$10,000. We recommend the City increases its capital asset capitalization policy to the threshold of \$10,000 to be consistent with federal guidelines. When the threshold is set lower than federal guidelines, the City subjects itself to additional compliance requirements involving asset inventory that otherwise would not apply.

### Construction Contract Overpayment

When summarizing project costs, we determined a contractor overbilled the City by \$65,963. The error occurred when a previous payment was not properly applied to the contract, resulting in the same work being rebilled in a subsequent pay application. The full amount was refunded to the City after audit procedures. A similar overbilling occurred in 2013 and was detected during our audit.

The City should track project costs more closely and compare previous payments on pay applications against internal records of payments made.

## CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the City of Dodgeville and our comments are intended to draw to your attention issues which need to be addressed by the City to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the City of Dodgeville. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The City of Dodgeville's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

## **Appendix 1 – Adjusting Journal Entries**

**City of Dodgeville**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1001</b>			
Reflect transfers.			
100-56800-000-000	CAMPBELL TRUST-CEMETRY EXPENSE	1,997.05	
100-59000-000-000	TRANSFER TO GENERAL - T & A	14.46	
100-48100-000-000	INTEREST TEMPORARY INVESTMENT		1,997.05
100-49000-000-000	TRANSFER FROM T & A GENERAL		14.46
<b>Total</b>		<b><u>2,011.51</u></b>	<b><u>2,011.51</u></b>
<b>Adjusting Journal Entries JE # 1002</b>			
Record 2024 statement of taxes.			
100-12101-000-000	TAXES RECEIVABLE-GENERAL	2,692,298.00	
100-12310-000-000	REAL ESTATE TAXES RECEIVABLE	6,565,977.10	
140-12100-000-000	TAXE RECEIVABLE - DEBT	309,905.00	
150-12100-000-000	TAXE RECEIVABLE - LIBRARY	443,916.00	
160-12100-000-000	TAXE RECEIVABLE	70,401.00	
430-12100-000-000	TAXE RECEIVABLE - TID 3	117,534.71	
100-24310-000-000	COUNTY AND STATE TAXES		2,749,068.41
100-24600-000-000	TAXES DUE TO SCHOOL DISTRICTS		3,330,183.34
100-24610-000-000	TAXES DUE TO TECH SCHOOL		486,725.35
100-26100-000-000	DEFERRED TAX ROLL REVENUE		2,692,298.00
140-26100-000-000	DEFERRED REVENUE - DEBT		309,905.00
150-26100-000-000	DEFERRED REVENUE - LIBRARY		443,916.00
160-26100-000-000	DEFERRED REVENUE - TAXE		70,401.00
430-26100-000-000	DEFERRED REVENUE - TID 3		117,534.71
<b>Total</b>		<b><u>10,200,031.81</u></b>	<b><u>10,200,031.81</u></b>
<b>Adjusting Journal Entries JE # 1003</b>			
Record 4th quater room tax receivable and payable as of 12/31/2024. Reverse 1/1/2025.			
100-13800-000-000	OTHER ACCOUNTS RECEIVABLE	12,894.52	
100-56700-000-000	ECONOMIC DEVELOPMENT	8,783.73	
100-24700-000-000	ROOM TAX PAYABLE		8,783.73
100-41210-000-000	ROOM TAX		12,894.52
<b>Total</b>		<b><u>21,678.25</u></b>	<b><u>21,678.25</u></b>
<b>Adjusting Journal Entries JE # 1004</b>			
To reclassify revenue and expense to a cash transfer.			
100-48000-000-000	MISCELLANEOUS REVENUE	100,000.00	
100-51912-390-000	MISCELLANEOUS EXPENSE		100,000.00
<b>Total</b>		<b><u>100,000.00</u></b>	<b><u>100,000.00</u></b>

**City of Dodgeville**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 1005</b>			
To book back account payable that relates to 2024.			
100-52300-410-000	AMBULANCE - VEHICLE FUEL	1,060.71	
100-53240-390-000	MACHINERY & EQUIP - MISC EXP	1,545.57	
100-55200-410-000	PARKS - FUEL	65.71	
100-56600-210-000	URBAN DEV - OUTSIDE SERVICES	5,250.00	
160-57140-000-000	BUILDING FUND OUTLAY	7,525.06	
160-57330-000-000	STREET CONSTRUCTION OUTLAY	11,845.00	
200-53700-660-000	TRANSPORTATION EXPENSE	227.45	
300-53600-000-828	TRANSPORTATION EXPENSE	193.86	
300-53600-000-852	OUTSIDE SERVICE EMPLOYED	875.00	
100-21000-000-000	ACCOUNTS PAYABLE		2,671.99
100-21000-000-000	ACCOUNTS PAYABLE		5,250.00
160-21000-000-000	ACCOUNTS PAYABLE		19,370.06
200-21000-000-000	ACCOUNTS PAYABLE		227.45
300-21000-000-000	ACCOUNTS PAYABLE		1,068.86
<b>Total</b>		<b>28,588.36</b>	<b>28,588.36</b>
<b>Adjusting Journal Entries JE # 1006</b>			
Adjust principal and interest to correct accounts for debt payments.			
140-58100-000-000	PRINCIPAL	467.21	
200-23100-000-000	NOTE PAYABLE	209.07	
300-23100-000-000	NOTE PAYABLE	128.13	
140-58200-000-000	INTEREST ON LONG TERM NOTE		467.21
200-53700-000-427	INTEREST ON LONG TERM DEBT		209.07
300-53600-000-427	INTEREST ON LONG TERM DEBT		128.13
<b>Total</b>		<b>804.41</b>	<b>804.41</b>
<b>Adjusting Journal Entries JE # 1007</b>			
Reclass grant disbursement on SDWL in 2024 to a revenue account.			
200-23000-000-221	BONDS PAYABLE	138,123.30	
200-47400-000-000	RECEIPT OF CONTRIBUTED CAPITAL		138,123.30
<b>Total</b>		<b>138,123.30</b>	<b>138,123.30</b>
<b>Adjusting Journal Entries JE # 1009</b>			
Clear out other accounts receivable account.			
100-13800-000-000	OTHER ACCOUNTS RECEIVABLE	4,197.96	
100-44130-000-000	CABLE FRANCHISE FEES		4,197.96
<b>Total</b>		<b>4,197.96</b>	<b>4,197.96</b>
<b>Adjusting Journal Entries JE # 1010</b>			
Record 4th quarter franchise fees for 2024.			
100-13800-000-000	OTHER ACCOUNTS RECEIVABLE	10,526.30	
100-44130-000-000	CABLE FRANCHISE FEES		10,526.30
<b>Total</b>		<b>10,526.30</b>	<b>10,526.30</b>

**City of Dodgeville**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 1011</b>			
To record additional utility fixed asset additions.			
200-18113-000-321	STRUCTURE AND IMPROVEMENTS	18,625.00	
200-18115-000-343	TRANS. & DISTRIBUTION MAINS	119,089.32	
200-18115-000-345	SERVICE	74,983.50	
200-18115-000-348	HYDRANTS	7,927.67	
200-18116-000-396	CONSTRUCTION WIP TID 3 PHASE 2	464.86	
200-18116-000-397	CONSTRUCTION WIP WELL #6	67,306.54	
300-18212-000-312	SERVICE CONNECTIONS	31,531.29	
300-18212-000-313	COLLECTING MAINS & ACCESORIE	61,163.28	
300-18213-000-321	STRUCTURE & IMPROVEMENTS	41,000.00	
300-18215-000-395	CONSTRUCTION WORK IN PROGRES	2,991.07	
200-18116-000-396	CONSTRUCTION WIP TID 3 PHASE 2	202,000.49	
200-48100-000-421	MISC. NONOPERATING INCOME	464.86	
200-53700-650-000	REPAIRS OF WATER PLANT	18,625.00	
200-53700-682-000	OUTSIDE SERVICE EMPLOYED	67,306.54	
300-18215-000-395	CONSTRUCTION WORK IN PROGRES	92,694.57	
300-48100-000-421	MISC NONOPERATING INCOME	2,991.07	
300-53600-000-832	PUMPING EQUIPMENT	41,000.00	
<b>Total</b>		<b>425,082.53</b>	<b>425,082.53</b>
<b>Adjusting Journal Entries JE # 1012</b>			
To record payable for retainage on Rule Construction Linn and Polk street			
160-57330-000-000	STREET CONSTRUCTION OUTLAY	5,000.00	
160-21100-000-000	VOUCHERS ACCOUNTS PAYABLE	5,000.00	
<b>Total</b>		<b>5,000.00</b>	<b>5,000.00</b>
<b>Adjusting Journal Entries JE # 1013</b>			
To reclass Linn and Polk street construction projects to water and sewer.			
160-11000-000-000	CAPITAL FUND CASH ALLOCATION	369,805.15	
200-18115-000-343	TRANS. & DISTRIBUTION MAINS	139,389.26	
200-18115-000-345	SERVICE	80,501.30	
200-18115-000-348	HYDRANTS	24,090.23	
300-18212-000-312	SERVICE CONNECTIONS	18,949.52	
300-18212-000-313	COLLECTING MAINS & ACCESORIE	106,874.84	
160-57330-000-000	STREET CONSTRUCTION OUTLAY	125,824.36	
160-57330-000-000	STREET CONSTRUCTION OUTLAY	243,980.79	
200-11103-000-000	WATER POOLED CASH	243,980.79	
300-11103-000-000	SEWER POOLED CASH	125,824.36	
<b>Total</b>		<b>739,610.30</b>	<b>739,610.30</b>
<b>Adjusting Journal Entries JE # 1014</b>			
To record accounts payable for well project pay application and retainage. Reverse 1/1/2025.			
200-18116-000-397	CONSTRUCTION WIP WELL #6	87,947.50	
200-18116-000-397	CONSTRUCTION WIP WELL #6	210,325.58	
200-21000-000-000	ACCOUNTS PAYABLE	87,947.50	
200-21100-000-000	ACCOUNTS PAYABLE (VOUCHERS)	210,325.58	
<b>Total</b>		<b>298,273.08</b>	<b>298,273.08</b>

**City of Dodgeville**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 1015</b>			
To closeout well project and leave SCADA in CWIP.			
200-18113-000-321	STRUCTURE AND IMPROVEMENTS	1,259,359.59	
200-18113-000-323	OTHER POWER PRODUCTION	88,191.32	
200-18113-000-325	ELECTRIC PUMPING EQUIPMENT	117,147.98	
200-18113-000-334	OTHER TREATMENT EQUIPMENT	42,290.69	
200-18113-000-354	STRUCTURES & IMPROVEMENTS -	116,291.76	
200-18113-000-355	OTHER POWER PRODUCTION - CONTRIBUTED	8,306.55	
200-18113-000-356	ELECTRIC PUMPING EQUIPMENT -	9,967.86	
200-18113-000-357	OTHER TREATMENT EQUIPMENT -	3,322.62	
200-18116-000-397	CONSTRUCTION WIP WELL #6		
<b>Total</b>		<b><u>1,644,878.37</u></b>	<b><u>1,644,878.37</u></b>
<b>Adjusting Journal Entries JE # 1016</b>			
To reclass Portzen pay application reversal.			
200-53700-682-000	OUTSIDE SERVICE EMPLOYED	7,385.69	
200-18116-000-397	CONSTRUCTION WIP WELL #6		
<b>Total</b>		<b><u>7,385.69</u></b>	<b><u>7,385.69</u></b>
<b>Adjusting Journal Entries JE # 1017</b>			
Adjust unbilled revenue between years.			
200-46452-000-100	RESIDENTIAL	3,462.00	
300-46411-000-100	RESIDENTIAL REVENUE	2,385.00	
200-13100-000-144	UNBILLED REVENUE		
300-18200-000-000	UNBILLED REVENUE		
<b>Total</b>		<b><u>5,847.00</u></b>	<b><u>5,847.00</u></b>
<b>Adjusting Journal Entries JE # 1018</b>			
Record LGIP December 2024 interest per Lauree.			
100-11318-000-000	LGIP - HARRIS PARK TRUST	267.04	
100-11322-000-000	LGIP - H & I HARRIS FUND	976.00	
150-11300-000-000	LGIP - LIBRARY TECH-EQUIP FUND	10.15	
160-11310-000-000	LGIP - FIRE TRUCK REP FUND	608.24	
160-11314-000-000	LGIP - AMBULANCE REP FUND	798.30	
300-11500-000-100	LGIP - WWT REPLACEMENT	5,127.46	
100-48100-000-000	INTEREST TEMPORARY INVESTMENT		
100-48113-000-000	INTEREST - H & I HARRIS FUND		
150-48100-000-000	TEMPORARY INVESTMENTS INTEREST		
160-48100-000-000	TEMPORARY INVESTMENTS INTEREST		
160-48100-000-000	TEMPORARY INVESTMENTS INTEREST		
300-48100-000-419	INTEREST & DIVIDEND INCOME		
<b>Total</b>		<b><u>7,787.19</u></b>	<b><u>7,787.19</u></b>
<b>Adjusting Journal Entries JE # 1019</b>			
To reflect billing adjustment in current year. REVERSE			
200-46452-000-400	PUBLIC AUTHORITY	45,553.31	
300-46411-000-400	PUBLIC AUTHORITY REVENUE	67,403.00	
200-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE		
300-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE		
<b>Total</b>		<b><u>112,956.31</u></b>	<b><u>112,956.31</u></b>

**City of Dodgeville**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 1020</b>			
Record investment activity for 2024.			
100-11123-000-000	EHLER'S INVESTMENTS-PERISHING	8,422.99	
300-11123-000-000	PERISHING - WWTP REPL FUND	2,611.75	
100-48110-100-000	INVESTMENTS (GAIN/LOSS)		8,422.99
300-48110-100-419	(GAIN)/LOSS ON INVESTMENTS		2,611.75
<b>Total</b>		<b>11,034.74</b>	<b>11,034.74</b>
<b>Adjusting Journal Entries JE # 1021</b>			
To reclassify lease payments received for farm land leases.			
100-48210-000-000	LAND RENT	848.72	
100-48210-000-000	LAND RENT	5,025.00	
200-46910-000-474	OTHER WATER REVENUE	1,117.80	
100-14800-000-000	LEASE RECEIVABLE - GENERAL		845.54
100-14800-000-000	LEASE RECEIVABLE - GENERAL		3,205.88
100-48100-000-000	INTEREST TEMPORARY INVESTMENT		3.18
100-48100-000-000	INTEREST TEMPORARY INVESTMENT		1,819.12
200-14800-000-000	LEASE RECEIVABLE		1,084.80
200-48100-000-419	INTEREST & DIVIDEND INCOME		33.00
<b>Total</b>		<b>6,991.52</b>	<b>6,991.52</b>
<b>Adjusting Journal Entries JE # 1022</b>			
To record reduction in deferred inflow of resources.			
100-28000-000-000	DEFERRED INFLOW - LEASES	822.83	
100-28000-000-000	DEFERRED INFLOW - LEASES	3,996.72	
200-28800-000-000	DEFERRED INFLOW - LEASES	1,085.07	
100-48210-000-000	LAND RENT		822.83
100-48210-000-000	LAND RENT		3,996.72
200-46910-000-474	OTHER WATER REVENUE		1,085.07
<b>Total</b>		<b>5,904.62</b>	<b>5,904.62</b>
<b>Adjusting Journal Entries JE # 1023</b>			
To reclassify interest expense from principal for John Deere leases.			
160-58200-000-000	CAPITAL LEASE INT EXPENSE	510.31	
160-58200-000-000	CAPITAL LEASE INT EXPENSE	1,241.19	
160-58100-000-000	CAPITAL LEASE PRINCIPAL		510.31
160-58100-000-000	CAPITAL LEASE PRINCIPAL		1,241.19
<b>Total</b>		<b>1,751.50</b>	<b>1,751.50</b>
<b>Adjusting Journal Entries JE # 1024</b>			
To record lease proceeds for John Deere leases.			
160-57300-000-000	STREET MACHINERY OUTLAY	34,910.00	
160-57300-000-000	STREET MACHINERY OUTLAY	40,250.00	
160-49100-000-000	PROCEEDS FROM LONG TERM DEBT		34,910.00
160-49100-000-000	PROCEEDS FROM LONG TERM DEBT		40,250.00
<b>Total</b>		<b>75,160.00</b>	<b>75,160.00</b>

**City of Dodgeville**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1025</b>			
Record change in pension for the water and sewer utility.			
200-10000-000-040	NET PENSION ASSET-WATER	37,313.00	
200-10000-000-999	PENSION CLEAR ACCT-WATER	8,752.00	
200-20000-000-031	DEFERRED INFLOWS-WRS -WATER	28,882.00	
300-10000-000-040	NET PENSION ASSET-SEWER	34,875.00	
300-10000-000-999	PENSION CLEAR ACCT-SEWER	15,679.00	
300-20000-000-031	DEFERRED INFLOWS - WRS SEWER	51,300.00	
200-10000-000-031	DEFERRED OUTFLOWS - WRS WATER		60,832.00
200-10000-000-999	PENSION CLEAR ACCT-WATER		14,115.00
300-10000-000-031	DEFERRED OUTFLOWS - WRS SEWER		95,503.00
300-10000-000-999	PENSION CLEAR ACCT-SEWER		6,351.00
<b>Total</b>		<b>176,801.00</b>	<b>176,801.00</b>
<b>Adjusting Journal Entries JE # 1026</b>			
To reverse duplication of PY WRS allocation for the utilities.			
200-10000-000-040	NET PENSION ASSET-WATER	133,623.00	
200-10000-000-999	PENSION CLEAR ACCT-WATER	12,344.00	
300-10000-000-040	NET PENSION ASSET-SEWER	116,089.00	
300-10000-000-999	PENSION CLEAR ACCT-SEWER	9,808.00	
200-10000-000-031	DEFERRED OUTFLOWS - WRS WATER		37,582.00
200-10000-000-999	PENSION CLEAR ACCT-WATER		28,501.00
200-20000-000-031	DEFERRED INFLOWS-WRS -WATER		79,884.00
300-10000-000-031	DEFERRED OUTFLOWS - WRS SEWER		10,292.00
300-10000-000-999	PENSION CLEAR ACCT-SEWER		28,784.00
300-20000-000-031	DEFERRED INFLOWS - WRS SEWER		86,821.00
<b>Total</b>		<b>271,864.00</b>	<b>271,864.00</b>
<b>Adjusting Journal Entries JE # 1027</b>			
To clear utility pension clearing accounts.			
200-10000-000-999	PENSION CLEAR ACCT-WATER	5,363.00	
300-53600-000-854	EMPLOYEE PENSION & BENEFITS	9,328.00	
200-53700-686-000	EMPLOYEE PENSION & BENEFITS		5,363.00
300-10000-000-999	PENSION CLEAR ACCT-SEWER		9,328.00
<b>Total</b>		<b>14,691.00</b>	<b>14,691.00</b>
<b>Adjusting Journal Entries JE # 1028</b>			
Adjust prepaid health insurance at 12/31/24.			
100-18100-000-000	PREPAID EXPENSE	14,413.78	
100-52100-113-000	POLICE - HEALTH INSURANCE		14,413.78
<b>Total</b>		<b>14,413.78</b>	<b>14,413.78</b>
<b>Adjusting Journal Entries JE # 1029</b>			
To reclassify interest income.			
430-56702-000-000	TID 3 - INTEREST	12,353.01	
430-48100-000-000	TID 3 INTEREST INCOME		12,353.01
<b>Total</b>		<b>12,353.01</b>	<b>12,353.01</b>

**City of Dodgeville**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1030</b>			
Record accrued wages at 12/31/24. General fund only. (REVERSE 1/1/25).			
100-51100-110-000	COUNCIL - WAGE	1,008.80	
100-51410-110-000	MAYOR - WAGE	952.54	
100-51420-110-000	CLERK - WAGE	3,560.96	
100-51600-110-000	GEN BLDGS & PLANT - WAGE	1,265.14	
100-52100-110-000	POLICE - WAGE	26,237.73	
100-52200-110-000	FIRE - WAGE	2,833.71	
100-52300-110-000	AMBULANCE - WAGE	17,713.11	
100-53100-110-000	PUBLIC WORKS - WAGE	1,546.19	
100-53230-110-000	SHOP OPERATIONS - WAGE	4,629.74	
100-53230-390-000	SHOP OPERATIONS - MISC EXP	665.33	
100-53410-110-000	STREET MAINTENANCE - WAGE	325.44	
100-53414-110-000	SNOW & ICE CONTROL - WAGE	570.96	
100-53421-110-000	TREE & BRUSH CONTROL - WAGE	307.22	
100-54910-110-000	CEMETERY - WAGE	717.33	
100-54910-110-500	CEMETERY - OVERTIME	187.14	
100-55200-110-000	PARKS - WAGE	812.38	
100-55200-110-500	PARKS - OVERTIME	187.14	
100-55300-110-000	RECREATION - WAGE	864.96	
100-21104-000-000	WAGES PAYABLE		37,360.67
100-21511-000-000	SOCIAL SECURITY TAXE PAYABLE		6,146.92
100-21512-000-000	U.S. WITHHOLDING TAXE PAYABLE		6,638.82
100-21513-000-000	STATE WITHHOLDING TAXE PAYABL		2,955.95
100-21540-000-000	HEALTH INSURANCE PAYABLE		2,563.43
100-21541-000-000	DENTAL INSURANCE PAYABLE		6.39
100-21542-100-000	EMPTY CONTRIBUTION RETIREMENT		4,746.48
100-21545-000-000	Vision Insurance Payable		81.68
100-21550-000-000	UNION DUES PAYABLE		234.32
100-21552-000-000	LIFE INSURANCE (SECURIAN) PAY		150.26
100-21570-000-000	AFLAC INSURANCE PAYABLE		386.79
100-21575-000-000	ACCIDENT INSURANCE PAYABLE		70.94
100-21585-000-000	CHILD SUPPORT PAYABLE		151.01
100-21595-000-000	DEFERRED COMPENSATION PAYABLE		2,041.97
100-21597-000-000	FLEX PLAN REIMBURSE PAYABLE		850.19
<b>Total</b>		<b>64,385.82</b>	<b>64,385.82</b>
<b>Adjusting Journal Entries JE # 1031</b>			
To adjust ambulance receivable and allowance to confirmation.			
100-13900-000-000	ET. UNCOLLECTIBLE AMBUL. REC.	62,033.00	
100-13105-000-000	AMBULANCE ACCOUNTS RECEIVABLE		51,984.94
100-46230-000-000	AMBULANCE FEE		10,048.06
<b>Total</b>		<b>62,033.00</b>	<b>62,033.00</b>
<b>Adjusting Journal Entries JE # 1032</b>			
To adjust the estimate for the allowance of EMS receivables to the balance older than 90 days.			
100-46230-000-000	AMBULANCE FEE	59,742.11	
100-13900-000-000	ET. UNCOLLECTIBLE AMBUL. REC.		59,742.11
<b>Total</b>		<b>59,742.11</b>	<b>59,742.11</b>
<b>Adjusting Journal Entries JE # 1033</b>			
Record gain for investments in 2024.			
430-11123-000-000	PERISHING INVEST (PHASE 2)	17,744.66	
430-48100-000-000	TID 3 INTEREST INCOME		17,744.66
<b>Total</b>		<b>17,744.66</b>	<b>17,744.66</b>

**City of Dodgeville**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 1034</b>			
Adjust unearned State and Local Fiscal Recovery Fund revenue for 2024 expenditures.			
Correct 2023 amount recognized that was related to separate ARPA funding for the SAFER			
161-21900-000-000	UNEARNED REVENUE	456.50	
161-43300-000-000	FEDERAL GRANTS-AM RESCUE PLAN	10,071.50	
161-21900-000-000	UNEARNED REVENUE		10,528.00
<b>Total</b>		<b>10,528.00</b>	<b>10,528.00</b>
<b>Adjusting Journal Entries JE # 1035</b>			
Record transfer of lot sale proceeds to the general fund.			
100-11000-000-000	GENERAL FUND CASH ALLOCATION	148,666.00	
100-15120-203	Due from TIF #3	190,328.00	
430-48300-000-000	TID 3 PROPERTY SALES	148,666.00	
430-59000-000-000	TRANSFER TO OTHER FUNDS	190,328.00	
100-48309-000-000	SALE OF OTHER EQUIP & PROPERTY		148,666.00
100-49007-000-000	TRANSFER FROM TIF 1 GENERAL		190,328.00
430-11000-000-000	TID 3 FUND CASH ALLOCATION		148,666.00
430-27200-000-000	DUE TO GENERAL - TID 3		190,328.00
<b>Total</b>		<b>677,988.00</b>	<b>677,988.00</b>
<b>Adjusting Journal Entries JE # 1036</b>			
CLIENT PROVIDED To allocate 9/20/2024 payroll for Lauree, Grace, Greg, Danielle, and Emily.			
100-11000-000-000	GENERAL FUND CASH ALLOCATION	4,569.81	
200-53700-680-000	ADMIN. AND GENERAL SALARIES	347.74	
200-53700-680-000	ADMIN. AND GENERAL SALARIES	397.15	
200-53700-680-000	ADMIN. AND GENERAL SALARIES	496.92	
200-53700-680-000	ADMIN. AND GENERAL SALARIES	1,043.10	
300-53600-000-850	ADMIN. & GENERAL SALARIES	347.74	
300-53600-000-850	ADMIN. & GENERAL SALARIES	397.14	
300-53600-000-850	ADMIN. & GENERAL SALARIES	496.92	
300-53600-000-850	ADMIN. & GENERAL SALARIES	832.96	
300-53600-000-850	ADMIN. & GENERAL SALARIES	1,043.10	
100-51420-110-000	CLERK - WAGE		695.48
100-51420-110-000	CLERK - WAGE		794.29
100-51420-110-000	CLERK - WAGE		993.84
100-53100-110-000	PUBLIC WORKS - WAGE		2,086.20
200-11000-000-000	WATER FUND CASH ALLOCATION		1,451.95
200-53700-630-000	WATER TREAT. OPERATION LABOR		832.96
300-11000-000-000	SEWER FUND CASH ALLOCATION		3,117.86
<b>Total</b>		<b>9,972.58</b>	<b>9,972.58</b>
<b>Adjusting Journal Entries JE # 1037</b>			
To adjust inventory to actual at 12/31/24.			
200-53700-632-000	WATER TREAT. SUPPLIES & EXP.	3,300.71	
200-16110-000-150	MATERIAL AND SUPPLIE		3,300.71
<b>Total</b>		<b>3,300.71</b>	<b>3,300.71</b>
<b>Adjusting Journal Entries JE # 1038</b>			
Record change in compensated absences for water and sewer.			
200-28000-000-000	COMPENSATED ABSENCE	8,171.94	
300-89900-000-000	COMPENSATED ABSENCE EXPENDIT.	10,003.68	
200-99000-000-000	COMPENSATED ABSENCE EXPENSE		8,171.94
300-28000-000-000	COMPENSATED ABSENCE		10,003.68
<b>Total</b>		<b>18,175.62</b>	<b>18,175.62</b>

**City of Dodgeville**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 1039</b>			
Adjust Fire service AR to actual at year end.			
100-46210-000-000	FIRE DEPARTMENT FEE	8,634.44	
100-13106-000-000	FIRE ACCOUNTS RECEIVABLE		8,316.44
100-13910-000-000	ET. Uncollectible Fire Rec.		318.00
<b>Total</b>		<b>8,634.44</b>	<b>8,634.44</b>
<b>Adjusting Journal Entries JE # 1040</b>			
To record fixed asset removals for the utilities.			
200-18900-000-110	ACCUM. PROV. FOR DEPRECIATION	324,537.46	
300-18900-000-110	REERVE FOR DEPRECIATION	8,040.00	
200-18113-000-321	STRUCTURE AND IMPROVEMENTS		248,465.20
200-18115-000-343	TRANS. & DISTRIBUTION MAINS		18,909.00
200-18115-000-345	SERVICE		1,160.00
200-18115-000-346	METERS		5,266.00
200-18115-000-348	HYDRANTS		594.00
200-18115-000-350	MAINS - CONTRIBUTED		6,676.00
200-18115-000-351	SERVICE - CONTRIBUTED		360.00
200-18115-000-352	HYDRANTS - CONTRIBUTED		156.00
200-18115-000-353	METERS - CONTRIBUTED		54.00
200-18116-000-373	TRANSPORTATION EQUIPMENT		32,259.72
200-18116-000-398	SCADA Equipment		10,637.54
300-18212-000-312	SERVICE CONNECTIONS		61.00
300-18212-000-313	COLLECTING MAINS & ACCESORIE		7,848.00
300-18212-000-340	SERVICE CONNECTIONS CONTRIBUTE		3.00
300-18212-000-341	COLLECT. MAINS CONTRIBUTED		128.00
<b>Total</b>		<b>332,577.46</b>	<b>332,577.46</b>
<b>Adjusting Journal Entries JE # 1041</b>			
To record depreciation expense for the utilities.			
200-53700-000-403	DEPRECIATION EXPENSE	330,653.25	
300-53600-000-403	DEPRECIATION EXPENSE	333,802.43	
200-18900-000-110	ACCUM. PROV. FOR DEPRECIATION		330,653.25
300-18900-000-110	REERVE FOR DEPRECIATION		333,802.43
<b>Total</b>		<b>664,455.68</b>	<b>664,455.68</b>
<b>Adjusting Journal Entries JE # 1042</b>			
To reclassify accumulated depreciation to the correct G/L account.			
200-18900-000-110	ACCUM. PROV. FOR DEPRECIATION	312.00	
200-18901-000-110	ACCUM DEPREC - CONTRIB PLANT		312.00
<b>Total</b>		<b>312.00</b>	<b>312.00</b>
<b>Adjusting Journal Entries JE # 1043</b>			
To record meter allocation.			
200-11000-000-000	WATER FUND CASH ALLOCATION	43,188.90	
300-53600-000-835	METER MAINT. & OTHER EXPENSE	43,188.90	
200-46910-000-474	OTHER WATER REVENUE		15,318.31
200-53700-000-403	DEPRECIATION EXPENSE		19,346.47
200-53700-000-408	TAXES		3,873.57
200-53700-600-000	METER READING LABOR		4,050.55
200-53700-653-000	METER MAINTENANCE		600.00
300-11000-000-000	SEWER FUND CASH ALLOCATION		43,188.90
<b>Total</b>		<b>86,377.80</b>	<b>86,377.80</b>

**City of Dodgeville**  
**Adjusting Journal Entries**  
**For the Year Ended December 31, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Adjusting Journal Entries JE # 1044</b>			
Adjust contributed revenue to agree to plant.			
200-48100-000-421	MISC. NONOPERATING INCOME	20.55	
200-48100-000-421	MISC. NONOPERATING INCOME	342.47	
200-46910-000-474	OTHER WATER REVENUE		20.55
200-46910-000-474	OTHER WATER REVENUE		342.47
<b>Total</b>		<b>363.02</b>	<b>363.02</b>
<b>Adjusting Journal Entries JE # 1045</b>			
Record additional payable for library building design.			
160-57610-000-000	LIBRARY BUILDING PRJ OUTLAY	87,224.59	
160-21000-000-000	ACCOUNTS PAYABLE		87,224.59
<b>Total</b>		<b>87,224.59</b>	<b>87,224.59</b>
<b>Adjusting Journal Entries JE # 1046</b>			
Correct overbilling on NE Acres pay app 4.			
430-13800-000-000	OTHER ACCOUNTS RECEIVABLE	45,405.03	
430-57330-000-000	TID 3 - HWY & ST CONSTR OUTLAY		45,405.03
<b>Total</b>		<b>45,405.03</b>	<b>45,405.03</b>
<b>Adjusting Journal Entries JE # 1047</b>			
Record transfer to the capital projects fund for the approved 2024 carryover.			
100-59008-000-000	TRANSFER TO CAP. PROJECTS-GEN.	421,602.99	
160-11000-000-000	CAPITAL FUND CASH ALLOCATION	421,602.99	
100-11000-000-000	GENERAL FUND CASH ALLOCATION		421,602.99
160-48900-000-000	TRANSFER FROM GENERAL FUND		421,602.99
<b>Total</b>		<b>843,205.98</b>	<b>843,205.98</b>

## **Appendix 2 – Passed Journal Entries**

**DRAFT**

**City of Dodgeville  
Passed Journal Entries  
For the Year Ended December 31, 2024**

<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Proposed JE # 6001</b>			
To record lease assets and liabilities for immaterial leases under GASB 87 as of 12/31/2024.			
150-18000-100-000	Library lease asset	2,405.00	
8-18000-000-000	Governmental Fixed Assets	5,820.00	
8-18000-000-000	Governmental Fixed Assets	7,205.00	
150-28000-100-000	Library lease liability		2,405.00
8-25000-000-000	Capital lease payable		5,820.00
8-25000-000-000	Capital lease payable		7,205.00
<b>Total</b>		<b><u>15,430.00</u></b>	<b><u>15,430.00</u></b>
<b>Proposed JE # 6002</b>			
Accrue wages at 12-31-24.			
150-33000-000-000	FUND BALANCE	5,288.00	
150-55115-110-000	LIBRARY - WAGE ACCOUNT	2,047.00	
200-32000-000-216	UNAPPROPRIATED EARNED SURPLUS	4,382.00	
200-53700-625-000	MAINTENANCE OF PUMPING	1,582.00	
300-32000-000-216	UNAPPROPRIATED EARNED SURPLUS	3,567.00	
300-53600-000-832	PUMPING EQUIPMENT	2,699.00	
150-21000-000-000	ACCOUNTS PAYABLE		7,335.00
200-21000-000-000	ACCOUNTS PAYABLE		5,964.00
300-21000-000-000	ACCOUNTS PAYABLE		6,266.00
<b>Total</b>		<b><u>19,565.00</u></b>	<b><u>19,565.00</u></b>
<b>Proposed JE # 6003</b>			
Record an estimate of the health OPEB liability in the utilities			
200-53700-686-000	EMPLOYEE PENSION & BENEFITS	10,307.00	
300-53600-000-854	EMPLOYEE PENSION & BENEFITS	5,344.00	
8-1010-540	Net OPEB Asset (Liability) Health	15,651.00	
100-52100-113-000	POLICE - HEALTH INSURANCE		15,651.00
200-10000-000-040	NET PENSION ASSET-WATER		10,307.00
300-10000-000-040	NET PENSION ASSET-SEWER		5,344.00
<b>Total</b>		<b><u>31,302.00</u></b>	<b><u>31,302.00</u></b>

## **Appendix 3 – Management Representation Letter**

DRAFT