

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

ASSETS

| | | | |
|-------------------|--------------------------------|-----------------|---------------------|
| 100-11000-000-000 | GENERAL FUND CASH ALLOCATION | 178,654.79 | |
| 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 | 286,601.01 | |
| 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 | |
| 100-11314-000-000 | LGIP - GENERAL BALLOON | 47.76 | |
| 100-11318-000-000 | LGIP - HARRIS PARK TRUST | 31,204.64 | |
| 100-11322-000-000 | LGIP - H & I HARRIS FUND | 226,755.50 | |
| 100-11350-000-000 | FARMERS SAVINGS-AMBULANCE ACCT | 680,095.92 | |
| 100-11375-000-000 | INTRAFI NETWORK DEPOSITS-FSB | 1,525,105.05 | |
| 100-12310-000-000 | REAL ETATE TAXES RECEIVABLE | (2,504,988.28) | |
| 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 | 78,000.38 | |
| 100-13105-000-000 | AMBULANCE ACCOUNTS RECEIVABLE | 468,264.75 | |
| 100-13106-000-000 | FIRE ACCOUNTS RECEIVABLE | 8,796.37 | |
| 100-13300-000-000 | GARBAGE ACCOUNTS RECEIVABLE | 22,582.53 | |
| 100-13800-000-000 | OTHER ACCOUNTS RECEIVABLE | 59,208.29 | |
| 100-13900-000-000 | ET. UNCOLLECTIBLE AMBUL. REC. | (5,366.25) | |
| 100-14800-000-000 | LEASE RECEIVABLE - GENERAL | 68,750.40 | |
| 100-15110-000-000 | RECEIVABLE FROM WATER | 189,626.00 | |
| 100-18100-000-000 | PREPAID EXPENSE | 55,695.76 | |
| | | | |
| | TOTAL ASSETS | | <u>4,049,155.17</u> |

LIABILITIES AND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

LIABILITIES

| | | | |
|-------------------|--------------------------------|--------------|------------|
| 100-21000-000-000 | ACCOUNTS PAYABLE | 84,883.69 | |
| 100-21100-000-000 | ACCOUNTS (VOUCHERS) PAYABLE | (298.61) | |
| 100-21512-000-000 | U.S. WITHHOLDING TAXE PAYABLE | 46.26 | |
| 100-21540-000-000 | HEALTH INSURANCE PAYABLE | 2,547.40 | |
| 100-21541-000-000 | DENTAL INSURANCE PAYABLE | 157.80 | |
| 100-21543-000-000 | LIFE INSURANCE PAYABLE-POLICE | 133.20 | |
| 100-21550-000-000 | UNION DUES PAYABLE | 89.00 | |
| 100-21552-000-000 | LIFE INSURANCE (SECURIAN) PAY | (571.35) | |
| 100-21570-000-000 | AFLAC INSURANCE PAYABLE | 121.17 | |
| 100-21575-000-000 | ACCIDENT INSURANCE PAYABLE | 2.19 | |
| 100-21580-000-000 | GARNISHMENT DEDUCTIONS PAYABLE | (274.05) | |
| 100-21590-000-000 | OTHER DEDUCTIONS PAYABLE (SM C | (1,689.96) | |
| 100-21595-000-000 | DEFERRED COMPENSATION PAYABLE | 46.03 | |
| 100-21597-000-000 | FLEX PLAN REIMBURSE PAYABLE | 199.11 | |
| 100-23160-000-000 | CUSTOMER DEPOSITS/SEC. DEPOSIT | 2,600.00 | |
| 100-24213-000-000 | STATE SALES TAX DUE | (1,792.38) | |
| 100-24214-000-000 | COUNTY SALES TAX DUE | 1,116.01 | |
| 100-24330-000-000 | DOG LICENSE FEES DUE TO COUNTY | (8,047.00) | |
| 100-24600-100-000 | MOBILE HOME TAX DUE TO SCHOOL | (4,964.85) | |
| 100-24700-000-000 | ROOM TAX PAYABLE | (53,408.60) | |
| 100-26414-000-000 | STORM SEWER SPEC. ASSMTS. PP | 21,566.10 | |
| 100-28000-000-000 | DEFERRED INFLOW - LEASES | 69,707.08 | |
| 100-29999-000-000 | DEFERRED REVENUE | 189,626.00 | |
| | | | |
| | TOTAL LIABILITIES | | 301,794.24 |

FUND EQUITY

| | | | |
|-------------------|---|--------------|--------------|
| 100-33000-000-000 | FUND BALANCE - GENERAL | 3,179,714.38 | |
| 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 | 461,437.46 | |
| | | | |
| | BALANCE - CURRENT DATE | 461,437.46 | |
| | | | |
| | TOTAL FUND EQUITY | | 3,747,360.93 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 4,049,155.17 |
| | | | |

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

DEBT SERVICE

ASSETS

140-11000-000-000 DEBT SERVICE CASH ALLOCATION

133,489.48

TOTAL ASSETS

133,489.48

LIABILITIES AND EQUITY

FUND EQUITY

140-33000-000-000 FUND BALANCE

178,495.67

UNAPPROPRIATED FUND BALANCE:
REVENUE OVER EXPENDITURES - YTD

(45,006.19)

BALANCE - CURRENT DATE

(45,006.19)

TOTAL FUND EQUITY

133,489.48

TOTAL LIABILITIES AND EQUITY

133,489.48

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

SPEC.PURP.LIB. FUND

ASSETS

| | | | |
|-------------------|--------------------------------|-----------|------------------|
| 150-11000-000-000 | LIBRARY FUND CASH ALLOCATION | 59,129.62 | |
| 150-11300-000-000 | LGIP - LIBRARY TECH-EQUIP FUND | 2,357.35 | |
| | TOTAL ASSETS | | <u>61,486.97</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------------|-------------------|----------|----------|
| 150-21000-000-000 | ACCOUNTS PAYABLE | 2,812.72 | |
| | TOTAL LIABILITIES | | 2,812.72 |

FUND EQUITY

| | | | |
|-------------------|---|-----------|------------------|
| 150-33000-000-000 | FUND BALANCE | 48,033.37 | |
| | UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | 10,640.88 | |
| | BALANCE - CURRENT DATE | 10,640.88 | |
| | TOTAL FUND EQUITY | | <u>58,674.25</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>61,486.97</u> |

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

CAPITAL PROJECT FUND

ASSETS

| | | | |
|-------------------|-------------------------------|------------|---------------------|
| 160-11000-000-000 | CAPITAL FUND CASH ALLOCATION | 290,065.26 | |
| 160-11103-000-000 | MOUND CITY BANK-CAPITAL PRJ'S | 853,499.21 | |
| | TOTAL ASSETS | | <u>1,143,564.47</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------------|-------------------|-----------|-----------|
| 160-21000-000-000 | ACCOUNTS PAYABLE | 29,386.49 | |
| | TOTAL LIABILITIES | | 29,386.49 |

FUND EQUITY

| | | | |
|-------------------|---|-----------------|---------------------|
| 160-33000-000-000 | FUND BALANCE | 2,396,899.40 | |
| | UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | (1,282,721.42) | |
| | BALANCE - CURRENT DATE | (1,282,721.42) | |
| | TOTAL FUND EQUITY | | <u>1,114,177.98</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>1,143,564.47</u> |

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

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 | 215,637.55 | |
| | TOTAL ASSETS | | <u>217,112.05</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------------|-------------------|------------|------------|
| 161-21900-000-000 | UNEARNED REVENUE | 377,084.91 | |
| | TOTAL LIABILITIES | | 377,084.91 |

FUND EQUITY

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|---------------------------------|---------------|---------------|----------------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| REVENUE OVER EXPENDITURES - YTD | (159,972.86) | | |
| BALANCE - CURRENT DATE | | (159,972.86) | |
| TOTAL FUND EQUITY | | | <u>(159,972.86)</u> |
| TOTAL LIABILITIES AND EQUITY | | | <u>217,112.05</u> |

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

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 | <u>(20,000.00)</u> | |
| | BALANCE - CURRENT DATE | <u>(20,000.00)</u> | |
| | TOTAL FUND EQUITY | | <u>300,865.89</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>300,865.89</u> |

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

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 | 744,412.99 |
| 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 | 110,112.37 |
| 200-13100-000-143 | OTHER ACCOUNTS RECEIVABLE | 1,163.20 |
| 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. | 643.98 |
| 200-17000-000-183 | OTHER DEFERRED DEBITS | 1,010.96 |
| 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 | 23,073.78 |
| 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 | 6,222,951.31 |
| 200-18115-000-345 | SERVICE | 1,006,997.95 |
| 200-18115-000-346 | METERS | 691,742.38 |
| 200-18115-000-348 | HYDRANTS | 634,197.60 |
| 200-18115-000-349 | OTHER TRANSMISSION & DISTRIB. | 7,374.83 |
| 200-18115-000-350 | MAINS - CONTRIBUTED | 2,451,248.22 |
| 200-18115-000-351 | SERVICE - CONTRIBUTED | 384,983.67 |
| 200-18115-000-352 | HYDRANTS - CONTRIBUTED | 181,980.94 |
| 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 |
| 200-18116-000-397 | CONSTRUCTION WIP WELL #9 | 107,324.90 |
| 200-18116-000-398 | SCADA EQUIPMENT | 19,212.57 |
| 200-18900-000-110 | ACCUM. PROV. FOR DEPRECIATION | (4,189,951.85) |
| | TOTAL ASSETS | <u>10,789,589.81</u> |

LIABILITIES AND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

WATER

| <u>LIABILITIES</u> | | | |
|--------------------|---|--------------|---------------|
| 200-20000-000-031 | DEFERRED INFLOWS-WRS -WATER | 191,031.44 | |
| 200-21000-000-000 | ACCOUNTS PAYABLE | 13,701.94 | |
| 200-21500-000-236 | TAXE ACCRUED | 189,626.00 | |
| 200-21600-000-000 | INTERET ACCRUED | 560.00 | |
| 200-23000-000-221 | BONDS | 289,517.19 | |
| 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 | | 1,209,451.01 |
| <u>FUND EQUITY</u> | | | |
| 200-32000-000-216 | UNAPPROPRIATED EARNED SURPLUS | 9,043,966.54 | |
| | UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | 536,172.26 | |
| | | | |
| | BALANCE - CURRENT DATE | 536,172.26 | |
| | | | |
| | TOTAL FUND EQUITY | | 9,580,138.80 |
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| | TOTAL LIABILITIES AND EQUITY | | 10,789,589.81 |
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CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

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 | 1,526,292.66 | |
| 300-11123-000-000 | PERISHING - WWTP REPL FUND | 74,165.75 | |
| 300-11500-000-000 | WWT REPLACEMENT FUND | 935,574.60 | |
| 300-11500-000-100 | LGIP - WWT REPLACEMENT | 227,993.46 | |
| 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 | 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 | 462.26 | |
| 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 | 990,481.99 | |
| 300-18212-000-313 | COLLECTING MAINS & ACCESORIE | 6,218,618.81 | |
| 300-18212-000-315 | FORCE MAINS | 850,402.10 | |
| 300-18212-000-340 | SERVICE CONNECTIONS CONTRIBUTE | 56,365.88 | |
| 300-18212-000-341 | COLLECT. MAINS CONTRIBUTED | 374,978.04 | |
| 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 | 203,467.40 | |
| 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 | |
| 300-18215-000-398 | SCADA EQUIPMENT | 701,708.65 | |
| 300-18900-000-110 | REERVE FOR DEPRECIATION | (4,048,099.87) | |
| | TOTAL ASSETS | | <u>16,221,109.06</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------------|------------------------------|------------|-------------------|
| 300-20000-000-031 | DEFERRED INFLOWS - WRS SEWER | 175,133.23 | |
| 300-21000-000-000 | ACCOUNTS PAYABLE | 9,655.78 | |
| 300-21600-000-000 | INTERET ACCRUED | 8,174.00 | |
| 300-23000-000-221 | BONDS | 2,024.23 | |
| 300-23100-000-000 | NOTE PAYABLE | 313,251.00 | |
| 300-28000-000-000 | COMPENSATED ABSENCE | 17,913.73 | |
| | TOTAL LIABILITIES | | <u>526,151.97</u> |

FUND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

SEWER

| | | | |
|-------------------|---|-------------------|-----------------------------|
| 300-32000-000-216 | UNAPPROPRIATED EARNED SURPLUS | | 14,895,292.20 |
| | UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | <u>799,664.89</u> | |
| | BALANCE - CURRENT DATE | | <u>799,664.89</u> |
| | TOTAL FUND EQUITY | | <u>15,694,957.09</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u><u>16,221,109.06</u></u> |

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

TIF 3

ASSETS

| | | | |
|-------------------|----------------------------|---------------|------------|
| 430-11000-000-000 | TID 3 FUND CASH ALLOCATION | (254,144.95) | |
| 430-11123-000-000 | PERISHING INVEST (PHASE 2) | 511,383.36 | |
| 430-12100-000-000 | TAXE RECEIVABLE - TID 3 | .01 | |
| | | | |
| | TOTAL ASSETS | | 257,238.42 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------------|--------------------------|----------|----------|
| 430-21000-000-000 | DUE TO GENERAL FUND | 4,648.00 | |
| 430-26100-000-000 | DEFERRED REVENUE - TID 3 | .01 | |
| | | | |
| | TOTAL LIABILITIES | | 4,648.01 |

FUND EQUITY

| | | | |
|-------------------|---|---------------|------------|
| 430-33003-000-000 | TID FUND BALANCE #3 | (317,458.05) | |
| | UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | 570,048.46 | |
| | BALANCE - CURRENT DATE | 570,048.46 | |
| | TOTAL FUND EQUITY | | 252,590.41 |
| | TOTAL LIABILITIES AND EQUITY | | 257,238.42 |

CITY OF DODGEVILLE
BALANCE SHEET
DECEMBER 31, 2023

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> |