

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

GENERAL FUND

ASSETS

100-11000-000-000	GENERAL FUND CASH ALLOCATION	2,947,221.42	
100-11110-000-000	FSB GENERAL TAX CHECKING ACCT	3,027.45	
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	383,750.11	
100-11375-000-000	INTRAFAI NETWORK DEPOSITS-FSB	1,555,981.47	
100-12310-000-000	REAL ETATE TAXES RECEIVABLE	1,764,488.50	
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	(774.26)	
100-13104-000-000	ACCOUNTS RECEIVABLE	69,315.51	
100-13105-000-000	AMBULANCE ACCOUNTS RECEIVABLE	399,246.31	
100-13106-000-000	FIRE ACCOUNTS RECEIVABLE	8,121.60	
100-13300-000-000	GARBAGE ACCOUNTS RECEIVABLE	22,155.34	
100-13800-000-000	OTHER ACCOUNTS RECEIVABLE	(2,166.86)	
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	
	TOTAL ASSETS		8,005,584.72

LIABILITIES AND EQUITY

LIABILITIES

100-21000-000-000	ACCOUNTS PAYABLE	(494.17)	
100-21512-000-000	U.S. WITHHOLDING TAXE PAYABLE	46.26	
100-21540-000-000	HEALTH INSURANCE PAYABLE	668.79	
100-21541-000-000	DENTAL INSURANCE PAYABLE	(59.01)	
100-21543-000-000	LIFE INSURANCE PAYABLE-POLICE	133.20	
100-21550-000-000	UNION DUES PAYABLE	(99.00)	
100-21552-000-000	LIFE INSURANCE (SECURIAN) PAY	(585.49)	
100-21570-000-000	AFLAC INSURANCE PAYABLE	144.38	
100-21575-000-000	ACCIDENT INSURANCE PAYABLE	8.35	
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	
100-21597-000-000	FLEX PLAN REIMBURSE PAYABLE	199.11	
100-23160-000-000	CUSTOMER DEPOSITS/SEC. DEPOSIT	3,200.00	
100-24213-000-000	STATE SALES TAX DUE	19.82	
100-24214-000-000	COUNTY SALES TAX DUE	1.95	
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	
	TOTAL LIABILITIES		3,849,868.51

FUND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

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	<u>251,296.06</u>	
	BALANCE - CURRENT DATE	<u>251,296.06</u>	
	TOTAL FUND EQUITY		<u>4,155,716.21</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>8,005,584.72</u></u>

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

DEBT SERVICE

ASSETS

140-11000-000-000	DEBT SERVICE CASH ALLOCATION	(16,206.70)	
140-12100-000-000	TAXE RECEIVABLE - DEBT		284,523.00	
	TOTAL ASSETS			<u>268,316.30</u>

LIABILITIES AND EQUITY

FUND EQUITY

140-33000-000-000	FUND BALANCE		133,489.48	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD		<u>134,826.82</u>	
	BALANCE - CURRENT DATE		<u>134,826.82</u>	
	TOTAL FUND EQUITY			<u>268,316.30</u>
	TOTAL LIABILITIES AND EQUITY			<u>268,316.30</u>

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

SPEC.PURP.LIB. FUND

ASSETS

150-11000-000-000	LIBRARY FUND CASH ALLOCATION	110,824.56	
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>534,342.16</u>

LIABILITIES AND EQUITY

FUND EQUITY

150-33000-000-000	FUND BALANCE	58,723.62	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>475,618.54</u>	
	BALANCE - CURRENT DATE	<u>475,618.54</u>	
	TOTAL FUND EQUITY		<u>534,342.16</u>
	TOTAL LIABILITIES AND EQUITY		<u>534,342.16</u>

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

CAPITAL PROJECT FUND

ASSETS

160-11000-000-000	CAPITAL FUND CASH ALLOCATION	1,234,396.39	
160-11103-000-000	MOUND CITY BANK-CAPITAL PRJ'S	721,360.24	
160-11310-000-000	LGIP - FIRE TRUCK REP FUND	50.22	
160-12100-000-000	TAXE RECEIVABLE	591,972.00	
	TOTAL ASSETS		2,547,778.85

LIABILITIES AND EQUITY

LIABILITIES

160-21000-000-000	ACCOUNTS PAYABLE	119,972.20	
	TOTAL LIABILITIES		119,972.20

FUND EQUITY

160-33000-000-000	FUND BALANCE	1,936,824.30	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	490,982.35	
	BALANCE - CURRENT DATE	490,982.35	
	TOTAL FUND EQUITY		2,427,806.65
	TOTAL LIABILITIES AND EQUITY		2,547,778.85

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 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	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
FEBRUARY 29, 2024

ASSETS

170-11000-000-000	AFFORDABLE HOUSING FUND CASH	300,865.89	
	TOTAL ASSETS		300,865.89

LIABILITIES AND EQUITY

FUND EQUITY

170-33000-000-000	FUND BALANCE	300,865.89	
	TOTAL FUND EQUITY		300,865.89
	TOTAL LIABILITIES AND EQUITY		300,865.89

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

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	81,820.77
200-11800-000-135	PETTY CASH	100.00
200-12400-000-000	SPECIAL ASSESSMENTS RECEIVABLE	107,446.40
200-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE	111,626.03
200-13100-000-143	OTHER ACCOUNTS RECEIVABLE	627.96
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	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	2,438,062.22
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	10,819,208.79
<u>LIABILITIES AND EQUITY</u>		

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

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	141,631.25	
	BALANCE - CURRENT DATE	141,631.25	
	TOTAL FUND EQUITY		9,661,338.95
	TOTAL LIABILITIES AND EQUITY		10,819,208.79

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

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	1,208,160.30	
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	110,721.65	
300-13100-000-143	OTHER ACCOUNTS RECEIVABLE	1,901.62	
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	6,456,802.69	
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	252,060.62	
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>16,075,551.72</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	
-------------------	-------------------------------	---------------	--

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

SEWER

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	149,821.95		
	<hr/>		
BALANCE - CURRENT DATE		149,821.95	
		<hr/>	
TOTAL FUND EQUITY			15,561,619.74
			<hr/>
TOTAL LIABILITIES AND EQUITY			16,075,551.72
			<hr/> <hr/>

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

TIF 3

ASSETS

430-11000-000-000	TID 3 FUND CASH ALLOCATION	(341,669.44)	
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>278,117.89</u>

LIABILITIES AND EQUITY

LIABILITIES

430-21000-000-000	ACCOUNTS PAYABLE		29,403.13	
430-26100-000-000	DEFERRED REVENUE - TID 3		119,074.81	
	TOTAL LIABILITIES			148,477.94

FUND EQUITY

430-33003-000-000	TID FUND BALANCE #3		222,497.28	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(<u>92,857.33</u>)	
	BALANCE - CURRENT DATE	(<u>92,857.33</u>)	
	TOTAL FUND EQUITY			<u>129,639.95</u>
	TOTAL LIABILITIES AND EQUITY			<u>278,117.89</u>

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 29, 2024

ASSETS

999-10001-000-000	GENERAL CHECKING	5,526,693.07	
999-10005-000-000	UTILITY CASH CLEARING	194.62	
999-11000-000-000	CASH ALLOCATED TO OTHER FUNDS	(5,526,887.69)	
	TOTAL ASSETS		<u>.00</u>