

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

GENERAL FUND

ASSETS

100-11000-000-000	GENERAL FUND CASH ALLOCATION	2,213,734.05	
100-11110-000-000	FSB GENERAL TAX CHECKING ACCT	3,534.94	
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	1,396,742.49	
100-11126-000-000	MOUND CITY-CAMPBELL PK/PL CD	100,000.00	
100-11200-000-000	NON-UTILITY PMT CASH DRAWER	300.00	
100-11200-100-000	CITY HALL PETTY CASH	200.00	
100-11200-200-000	POLICE DEPT PETTY CASH	200.00	
100-11318-000-000	LGIP - HARRIS PARK TRUST	34,297.37	
100-11322-000-000	LGIP - H & I HARRIS FUND	250,193.99	
100-11350-000-000	FARMERS SAVINGS-AMBULANCE ACCT	976,550.49	
100-11375-000-000	INTRAfi NETWORK DEPOSITS-FSB	544,698.19	
100-12310-000-000	REAL ETATE TAXES RECEIVABLE	(4,564,078.97)	
100-12321-000-000	DELINQUENT SPECIALS - IOWA CTY	37,316.76	
100-12622-000-000	STORM SEWER SPECIAL ASSESMENT	21,566.10	
100-13100-000-000	UNAPPLIED ACCOUNTS RECEIVABLE	166.48	
100-13104-000-000	ACCOUNTS RECEIVABLE	16,397.51	
100-13105-000-000	AMBULANCE ACCOUNTS RECEIVABLE	200,142.26	
100-13106-000-000	FIRE ACCOUNTS RECEIVABLE	18,686.23	
100-13300-000-000	GARBAGE ACCOUNTS RECEIVABLE	22,385.07	
100-13800-000-000	OTHER ACCOUNTS RECEIVABLE	(4,197.96)	
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	170,459.00	
100-18100-000-000	PREPAID EXPENSE	48,386.06	
	TOTAL ASSETS		<u><u>1,492,509.73</u></u>

LIABILITIES AND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

GENERAL FUND

LIABILITIES

100-21000-000-000	ACCOUNTS PAYABLE	165.83	
100-21511-000-000	SOCIAL SECURITY TAXE PAYABLE	285.24	
100-21540-000-000	HEALTH INSURANCE PAYABLE	(12,238.76)	
100-21541-000-000	DENTAL INSURANCE PAYABLE	(91.49)	
100-21542-000-000	RETIREMENT PAYABLE	.01	
100-21544-000-000	SOCIAL SECURITY PAYABLE	(285.24)	
100-21550-000-000	UNION DUES PAYABLE	1,350.00	
100-21552-000-000	LIFE INSURANCE (SECURIAN) PAY	(519.61)	
100-21570-000-000	AFLAC INSURANCE PAYABLE	22.64	
100-21575-000-000	ACCIDENT INSURANCE PAYABLE	(2.38)	
100-21590-000-000	OTHER DEDUCTIONS PAYABLE (SM C	(25.93)	
100-21595-000-000	DEFERRED COMPENSATION PAYABLE	46.03	
100-21597-000-000	FLEX PLAN REIMBURSE PAYABLE	1,019.20	
100-23160-000-000	CUSTOMER DEPOSITS/SEC. DEPOSIT	2,700.00	
100-24213-000-000	STATE SALES TAX DUE	19.49	
100-24214-000-000	COUNTY SALES TAX DUE	1.95	
100-24310-000-000	COUNTY AND STATE TAXES	(1,945,578.68)	
100-24600-000-000	TAXES DUE TO SCHOOL DISTRICTS	(2,356,847.02)	
100-24610-000-000	TAXES DUE TO TECH SCHOOL	(344,466.68)	
100-26300-000-000	ADVANCE TAX COLLECTION	2,649,505.46	
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	170,459.00	
		(1,752,141.16)	

TOTAL LIABILITIES

FUND EQUITY

100-33000-000-000	FUND BALANCE - GENERAL	3,470,651.08	
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	(332,209.28)	
	BALANCE - CURRENT DATE	(332,209.28)	
	TOTAL FUND EQUITY	3,244,650.89	
	TOTAL LIABILITIES AND EQUITY	1,492,509.73	

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

DEBT SERVICE

ASSETS

140-11000-000-000 DEBT SERVICE CASH ALLOCATION

74,705.05

TOTAL ASSETS

74,705.05

LIABILITIES AND EQUITY

FUND EQUITY

140-33000-000-000 FUND BALANCE

73,998.10

UNAPPROPRIATED FUND BALANCE:
REVENUE OVER EXPENDITURES - YTD

706.95

BALANCE - CURRENT DATE

706.95

TOTAL FUND EQUITY

74,705.05

TOTAL LIABILITIES AND EQUITY

74,705.05

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

SPECIAL PURPOSE LIBRARY FUND

ASSETS

150-11000-000-000	LIBRARY FUND CASH ALLOCATION	170,527.00	
150-11300-000-000	LGIP - LIBRARY TECH-EQUIP FUND	2,601.05	
	TOTAL ASSETS		<u>173,128.05</u>

LIABILITIES AND EQUITY

FUND EQUITY

150-33000-000-000	FUND BALANCE	121,806.30	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	51,321.75	
	BALANCE - CURRENT DATE	51,321.75	
	TOTAL FUND EQUITY		<u>173,128.05</u>
	TOTAL LIABILITIES AND EQUITY		<u>173,128.05</u>

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

CAPITAL PROJECT FUND

ASSETS

160-11000-000-000	CAPITAL FUND CASH ALLOCATION	908,643.26	
160-11103-000-000	MOUND CITY BANK-CAPITAL PRJ'S	67,270.02	
160-11310-000-000	LGIP - FIRE TRUCK REP FUND	155,920.52	
160-11314-000-000	LGIP - AMBULANCE REP FUND	204,642.34	
		<hr/>	
	TOTAL ASSETS		1,336,476.14
			<hr/> <hr/>

LIABILITIES AND EQUITY

FUND EQUITY

160-33000-000-000	FUND BALANCE	1,743,134.96	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(406,658.82)	
		<hr/>	
	BALANCE - CURRENT DATE	(406,658.82)	
		<hr/>	
	TOTAL FUND EQUITY		1,336,476.14
			<hr/>
	TOTAL LIABILITIES AND EQUITY		1,336,476.14
			<hr/> <hr/>

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

AMERICAN RESCUE PLAN ACT

ASSETS

161-11000-000-000	ARPA FUND CASH ALLOCATION	(	.25)	
161-11104-000-000	FARMER'S SAVINGS BANK - ARPA		9,746.96	
			<u>9,746.96</u>	
	TOTAL ASSETS			<u>9,746.71</u>

LIABILITIES AND EQUITY

LIABILITIES

161-21900-000-000	UNEARNED REVENUE		102,462.72	
			<u>102,462.72</u>	
	TOTAL LIABILITIES			102,462.72

FUND EQUITY

161-33000-000-000	FUND BALANCE - ARPA		10,071.25	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(	<u>102,787.26</u>)	
	BALANCE - CURRENT DATE	(	<u>102,787.26</u>)	
	TOTAL FUND EQUITY			<u>(92,716.01)</u>
	TOTAL LIABILITIES AND EQUITY			<u>9,746.71</u>

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

AFFORDABLE HOUSING FUND

ASSETS

170-11000-000-000	AFFORDABLE HOUSING FUND CASH	175,865.89	
	TOTAL ASSETS		175,865.89

LIABILITIES AND EQUITY

FUND EQUITY

170-33000-000-000	FUND BALANCE	175,865.89	
	TOTAL FUND EQUITY		175,865.89
	TOTAL LIABILITIES AND EQUITY		175,865.89

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

WATER

ASSETS

200-10000-000-031	DEFERRED OUTFLOWS - WRS WATER		235,276.71
200-10000-000-040	NET PENSION ASSET-WATER	(	186,103.64)
200-10000-000-999	PENSION CLEAR ACCT-WATER		16,157.00
200-11000-000-000	WATER FUND CASH ALLOCATION		559,902.21
200-11800-000-135	UTILITY CASH DRAWER		399.98
200-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE		130,528.09
200-13100-000-143	OTHER ACCOUNTS RECEIVABLE		202.56
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		35,596.25
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		710,348.12
200-18115-000-348	HYDRANTS		693,740.32
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		179,996.94
200-18115-000-353	METERS - CONTRIBUTED		7,403.00
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		107,966.30
200-18116-000-374	TOOLS/SHOP & GARAGE		6,996.44
200-18116-000-375	COMPUTERS		29,075.62
200-18116-000-379	OTHER GENERAL EQUIPMENT		40,034.71
200-18116-000-396	CONSTRUCTION WIP TID 3 PHASE 2		201,535.63
200-18116-000-397	CONSTRUCTION WIP WELL #6		1,833,243.75
200-18116-000-398	SCADA EQUIPMENT		19,212.57
200-18900-000-110	ACCUM. PROV. FOR DEPRECIATION	(	4,424,974.13)
200-18901-000-110	ACCUM DEPREC - CONTRIB PLANT		312.00
			12,672,119.31
	TOTAL ASSETS		12,672,119.31

LIABILITIES AND EQUITY

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

WATER

<u>LIABILITIES</u>			
200-20000-000-031	DEFERRED INFLOWS-WRS -WATER	31,263.44	
200-21000-000-000	ACCOUNTS PAYABLE	(134.83)	
200-21500-000-236	TAXE ACCRUED	170,459.00	
200-21600-000-000	INTERET ACCRUED	16,902.00	
200-23000-000-221	BONDS PAYABLE	1,856,583.43	
200-23100-000-000	NOTE PAYABLE	466,165.84	
200-28000-000-000	COMPENSATED ABSENCE	19,881.13	
200-28800-000-000	DEFERRED INFLOW - LEASES	1,085.07	
	TOTAL LIABILITIES		2,562,205.08
<u>FUND EQUITY</u>			
200-32000-000-216	UNAPPROPRIATED EARNED SURPLUS	9,983,522.93	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	126,391.30	
	BALANCE - CURRENT DATE	126,391.30	
	TOTAL FUND EQUITY		10,109,914.23
	TOTAL LIABILITIES AND EQUITY		12,672,119.31

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

SEWER

ASSETS

300-10000-000-031	DEFERRED OUTFLOWS - WRS SEWER	167,372.00	
300-10000-000-040	NET PENSION ASSET-SEWER	(157,787.24)	
300-10000-000-999	PENSION CLEAR ACCT-SEWER	18,976.00	
300-11000-000-000	SEWER FUND CASH ALLOCATION	1,531,539.29	
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 - WWTP REPLACEMENT	1,314,410.53	
300-11500-000-125	STATE CLEAN WATER FUND	(2,169,640.78)	
300-13100-000-142	CUSTOMER ACCOUNTS RECEIVABLE	109,571.87	
300-13100-000-143	OTHER ACCOUNTS RECEIVABLE	3,223.23	
300-16110-000-150	MATERIALS & SUPPLIE	1,498.40	
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	249,662.44	
300-18215-000-375	COMPUTERS	25,273.18	
300-18215-000-379	OTHER GENERAL EQUIPMENT	55,247.47	
300-18215-000-380	LABORATORY EQUIPMENT	44,798.04	
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			16,259,455.39

LIABILITIES AND EQUITY

LIABILITIES

300-20000-000-031	DEFERRED INFLOWS - WRS SEWER	1,491.23	
300-21000-000-000	ACCOUNTS PAYABLE	(1,557.05)	
300-21600-000-000	INTERET ACCRUED	14,225.00	
300-23100-000-000	NOTE PAYABLE	286,934.67	
300-28000-000-000	COMPENSATED ABSENCE	1,705.51	
TOTAL LIABILITIES			302,799.36

FUND EQUITY

300-32000-000-216	UNAPPROPRIATED EARNED SURPLUS	15,896,764.90	
-------------------	-------------------------------	---------------	--

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

SEWER

UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>59,891.13</u>		
BALANCE - CURRENT DATE		<u>59,891.13</u>	
TOTAL FUND EQUITY			<u>15,956,656.03</u>
TOTAL LIABILITIES AND EQUITY			<u><u>16,259,455.39</u></u>

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

TIF 3

ASSETS

430-11000-000-000	TID 3 FUND CASH ALLOCATION	(	585,773.27)	
430-11123-000-000	PERISHING INVEST (PHASE 2)		476,087.53	
430-15102-000-000	DUE FROM GENERAL CITY	(	.01)	
	TOTAL ASSETS			(109,685.75)

LIABILITIES AND EQUITY

LIABILITIES

430-26100-000-000	DEFERRED REVENUE - TID 3	(	.19)	
	TOTAL LIABILITIES			(.19)

FUND EQUITY

430-33003-000-000	TID FUND BALANCE #3	(	17,544.85)	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(	92,140.71)	
	BALANCE - CURRENT DATE	(	92,140.71)	
	TOTAL FUND EQUITY			(109,685.56)
	TOTAL LIABILITIES AND EQUITY			(109,685.75)

CITY OF DODGEVILLE
BALANCE SHEET
FEBRUARY 28, 2025

ASSETS

999-10001-000-000	GENERAL CHECKING	5,065,979.01	
999-10005-000-000	UTILITY CASH CLEARING	218.94	
999-11000-000-000	CASH ALLOCATED TO OTHER FUNDS	(5,066,197.95)	
	TOTAL ASSETS		<u>.00</u>