Village of LONE ROCK Est. 1887 Wisconsin

2024 MUNICIPAL FINANCIAL REPORT (WI DOR FORM C)

for the calendar year ending 12/31/2024

TAXES	REVENUE	GENERAL GOVERNMENT	EXPENSES
General Property Taxes	134,013.00	Legislative (board)	6,866.00
Mobile home lottery credit/fees	18,651.00	Judicial	484.00
Payment to Schools	(7,933.00)	Legal	1,961.00
In lieu of taxes	96.00	General administration	33,565.00
STATE GRANTS		Financial administration	27,194.00
Shared Revenues	182,056.00	General buildings	9,834.00
Fire insurance tax (2% fire dues)	2,506.00	Other Insurance	18,394.00
General transportation aid	28,598.00	PUBLIC SAFETY	
In lieu of taxes/state conservation land	67.00	Law enforcement	45,643.00
Forest land/county	8.00	Fire protection	98,169.00
Other local government	12,418.00	Ambulance/EMS	56,633.00
LICENSES AND PERMITS		PUBLIC WORKS	
Business and Occupational	8,539.00	Street Maintenance	118,417.00
Nonbusiness licenses	48.00	Street lighting	13,692.00
Zoning permits and fee	1,400.00	Refuse/garbage collection	46,366.00
PUBLIC CHARGES FOR SERVICE		Solid waste disposal	2,600.00
Fire protection fees	55,699.00	Recycling expenditures	18,010.00
Ambulance/EMS fees	117,977.00	CULTURE & CONSERVATION	
Highway & street maintenance	1,352.00	Library	36,479.00
Refuse & garbage collection	51,967.00	Parks	12,536.00
Parks	300.00	Recreation facilities	6,244.00
MISCELLANEOUS		Other(zoning, land use)	2,724.00
Interest Income	8,831.00	CAPITAL OUTLAY	
Rent	23,621.00	Road Related Facilities	9,500.00
Property sales	14,339.00	Conservation and Development	14,745.00
Donations	6,550.00	DEBT SERVICE	
Other Miscellaneous Revenue	6,887.00	Fire protection principal	15,406.00
TOTAL REVENUES	667,990.00	Fire protection-Interest	1,428.00
		TOTAL EXPENSES	596,890.00
		Net Income(Loss)	71,100.00

FINANCIAL REPORT RECONCILIATION

	REVENUES		EXPENSES
Fund balance: January 1, 2025	463,531.00	Expenditures & other financing	596,890.00
Revenues & other financing sources	667,990.00	Fund balance: December 31, 2025	534,631.00
Grand Total	1,131,521.00	Grand Total	1,131,521.00

Village of LONE ROCK Est. 1887 Wisconsin

2024 MUNICIPAL FINANCIAL REPORT (WI DOR FORM C)

for the calendar year ending 12/31/2024

Long Term General Obligation Debt (more than 1 year):

LOANS	Fire Station - Fire protection	Safe Drinking Water 2018 & 2021 - Water supply system
Principal Balance 12/31/2023	66,229.00	430,124.00
Principal Paid in 2024	(15,406.00)	(25,965.00)
Outstanding 12/31/2024	50,823.00	404,159.00

UTILITIES	REVENUES	UTILITIES	EXPENSES
Sewage service	114,591.00	Sewage service	148,631.00
Water service	96,490.00	Water service	152,600.00
Enterprise service (hydrant rental)	52,157.00	Enterprise - Debt service (interest)	4,263.00
Total Operating Revenue	263,238.00	Total Operating Expenses	305,494.00
		Net Income(Loss)	(42,256.00)

BALANCE SHEETS

GENERAL ACCOUNT		UTILITY ACCOUNT	
Pooled Cash	251,807.77	Pooled Cash	(101,165.76)
Savings Account	40,233.59	SDWLP Water Line	5.02
EMS CD	2,246.92	CDBG Line Grant	5.01
Library CD's	215,894.04	Water Replacement CD	108,363.70
Truck CD's	30,418.59	Truck CD	10,627.98
CASH & MARKETABLE SECURITY	540,600.91	Sewer Saving Account(replacement)	61,558.72
		CASH & MARKETABLE SECURITY	79,394.67
Taxes Receivable	12,622.35	Customer Accounts Receivable	64,735.62
Customer Accounts Receivable	22,136.64	Delinquent Utility - Tax Roll	24,165.00
ACCOUNTS RECEIVABLE	34,758.99	ACCOUNTS RECEIVABLE	88,900.62
FIXED ASSETS	-	FIXED ASSETS	2,859,082.73
2024 Expenses	582,145.33	2024 Expenses	304,041.18
TOTAL ASSETS	1,157,505.23	TOTAL ASSETS	3,331,419.20
ACCOUNTS PAYABLE	(35,111.19)	ACCOUNTS PAYABLE	(5,799.04)
DEFERRED REVENUES (fire calls)	400.00	LONG-TERM DEBT (SDWLP)	(404,158.95)
		CONTRIBUTED CAPITAL	(56,676.97)
TOTAL LIABILITY	(34,711.19)	TOTAL LIABILITY	(466,634.96)
TOTAL FUND EQUITY	(454,804.09)	TOTAL FUND EQUITY	(2,601,545.98)
2024 Revenues	(667,989.95)	2024 Revenues	(263,238.26)
TOTAL LIABILITY/EQUITY	(1,157,505.23)	TOTAL LIABILITY/EQUITY	(3,331,419.20)