Dave Ehlinger

From: Dave Ehlinger
Sent: Wednesday, August 23, 2023 9:52 AM
To: City Council
Cc: Tim Swadley; Candee Christen; Tammy Nimmo; Rodney J. Scheel; Rick A. Manthe
Subject: Power House Building memo 08-23-2023
Attachments: Power House Building memo 08-23-2023.pdf

Common Council members,

Please see the attached memo for additional information regarding the Power House Building roof and tuckpointing.

As requested, the attached memo will be included on the September 12, 2023 Common Council agenda for discussion and possible action regarding R-128-2023, R-129-2023 and R-130-123.

Dave

David P. Ehlinger, CPA
Director of Finance/Comptroller
City of Stoughton
207 S. Forrest St.
Stoughton, WI 53589
Desk (608) 873-6691
City Hall (608) 873-6677
Fax (608) 873-5519
DEhlinger@cityofstoughton.com <<< Please note new email address
www.cityofstoughton.com <<< Please note new website URL

CITY OF STOUGHTON
FINANCE DEPARTMENT
207 S. Forrest St, Stoughton, WI 53589

(608) 873-6677 www.cityofstoughton.com

August 23, 2023

Council President Hirsch and
City of Stoughton Common Council Members:

The Common Council agenda for August 22, 2023 included resolutions R-128-2023 and R-129-2023 to close Fund 412 Equipment Replacement and Fund 411 Building Maintenance and transfer the remaining fund balances into Fund 410 Capital Outlay. Both resolutions passed unanimously.

During the debate for resolution R-130-2023, which dealt with repealing a city policy related to the Building Maintenance Fund, concerns were raised regarding funds that were set aside for the Power House Building re-roofing and tuckpointing. As I indicated that evening, there was no indication in the general ledger for fund balances regarding these two topics.

Below is a recap of what my research this morning has found.

A. Budget Year 2014 – Fund 410 Capital Outlay Fund - Project 14088000 (Power Plant Roof Repair) incurred $3,000 in expenditures but nothing was reflected in either the adopted or amended budget according to the data in BS&A.

Wis. Stat. 65.06(1) Except as provided in s. 65.025 (5), no money may be expended and no liabilities incurred by the city or any department unless otherwise specially authorized by law during the budget period, in excess of the amounts specified or except as hereinafter provided for any other purpose than as designated therein

B. Budget Year 2018 – Fund 411 Building Maintenance Fund - The adopted budget included Project 18010000 (Power House Building Repair & Re-Roof) for $50,000 and Project 18011000 (Power House Building Tuck Point) for $65,000. The adopted budget was entered into BS&A with the funding source primarily being building rental income. No expenditures were recorded.

C. There was no further budget activity or actual activity for these projects subsequent to 2018.

D. Budget Year 2020 – An Excel document was found in the year-end files indicating that $115,000 was being carried forward for these two projects. No evidence was found that the multiple carryforwards were authorized by the Common Council with the required budget amendments.

*Wis. Stat. §65.06(5) No department shall spend a greater sum than is appropriated by the budget for that department except as provided in s. 65.025 (5) and except **(a)** Unexpended balances from the proceeds of bonds or mortgage certificates carried over from the preceding year may be expended for the purposes for which the bonds or certificates were issued.*

E. No debt was issued in relation to these two projects so the Wisconsin Statutes required budget amendments to authorize the expenditures in subsequent years.

F. The city has 119 different fund balance (or net position) type accounts in the general ledger, Of these multiple accounts, there were no accounts set up in relation to either project. As such, the audited financial statements since 2018 have not reflected any specific assignment of fund balance for these two projects.

G. The related building revenue that was received in 2018 and not spent on these two projects lapsed to Fund 411 Building Maintenance assigned fund balance as required by both Generally Accepted Accounting Procedures (GAAP) and the Wisconsin Statutes. As per R-129-2023, the anticipated fund balance at year end will be approximately $240,000 and is being transferred to Fund 410 Capital Outlay.

Wis. Stat. §65.06(14) The adoption of the budget for any budget period shall not authorize the expenditure of any funds for the succeeding budget period except for indebtedness incurred during the budget year.

Wis Stat. §65.06(15) All funds subject to the control of the common council assigned by the budget to a department not expended during the budget period and not reserved for indebtedness incurred during the budget period shall revert to the general revenues of the city.

In summary:

- The prior year revenue that lapsed to the assigned fund balance for the Building Maintenance Fund did not disappear. It is simply being moved into another capital projects fund.
- The Capital Improvement Plan Committee can add these items to the 2028-2024 CIP if they chose to do so.
- The Common Council can the commit fund balance in Fund 410 Capital Outlay to pay for these projects as part of the budget adoption.

The data in BS&A related to the budget is important because the information is what our outside audit firm uses to verify whether we followed the Wisconsin statutes related to municipal budgeting or not. The Finance Department will continue to propose budget amendments as appropriate to adhere to Wis. Stat. Chapter 65 Municipal Budget Systems.

Respectfully submitted,

David P. Ehlinger, CPA
Director of Finance/Comptroller
City of Stoughton

08/23/2023 REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY

Month Ended: December

Project Code	Description	Proj Type	Start Date	End Date
14088000	POWER PLANT ROOF REPAIR	Project	01/31/2014	12/31/2014
16026000	TRASH RACKS FOR POWERHOUSE HEADRACE	Project		
18010000	POWER HOUSE BLDG-REPAIR & REROOF	Project		
18011000	POWER HOUSE BLDG - TUCK POINT	Project		

		Budget Year 2014			Budget Year 2016			Budget Year 2018		
GL NUMBER	DESCRIPTION	Adopted Budget	Amended Budget	Actual Activity	Adopted Budget	Amended Budget	Actual Activity	Adopted Budget	Amended Budget	Actual Activity
Fund 410 - CAPITAL OUTLAY FUND										
410-57100-50820-16026000	STREET - TRASH RACKS FOR POWERHOUSE	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
410-57140-50820-14088000	CAPITAL-INFRASTRUCTURE	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 410 - CAPITAL OUTLAY FUND:										
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	3,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	(3,000.00)	0.00	(10,000.00)	0.00	0.00	0.00	0.00
Fund 411 - BUILDING MAINTENANCE FUND										
411-53200-50820-18010000	BUILDING MAINTENANCE-POWER HOUSE REROOF	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00
411-53200-50820-18011000	BUILDING MAINTENANCE-POWER HOUSE TUCK PT	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00	65,000.00	0.00
Fund 411 - BUILDING MAINTENANCE FUND:										
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	115,000.00	115,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	(115,000.00)	(115,000.00)	0.00
TOTAL REVENUES - ALL FUNDS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES - ALL FUNDS		0.00	0.00	3,000.00	0.00	10,000.00	0.00	115,000.00	115,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	(3,000.00)	0.00	(10,000.00)	0.00	(115,000.00)	(115,000.00)	0.00

08/23/2023 REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY

Month Ended: December

GL NUMBER	DESCRIPTION	2018 AMENDED BUDGET	2018 ORIG BUDGET	BALANCE AS OF 12/31/2018
Fund 411 - BUILDING MAINTENANCE FUND				
Dept 00000 - BALANCE SHEET				
Account Type: Revenue				
411-00000-48110	INTEREST	333.00	333.00	1,129.65
411-00000-48200	RENT INCOME - UTILITY BUILDING	130,000.00	130,000.00	125,548.06
411-00000-48200-41900000	RENT INCOME - UTILITY BUILDING	0.00	0.00	55.00
411-00000-48220	RENTAL INCOME-SR CENTER ANNEX	14,000.00	14,000.00	30,375.00
411-00000-48221	RENTAL INCOME - ROOM USE	300.00	300.00	392.50
Total Revenue:		144,633.00	144,633.00	157,500.21
Net - Dept 00000 - BALANCE SHEET		144,633.00	144,633.00	157,500.21
Dept 53200 - CITY BUILDINGS				
Account Type: Expenditure				
411-53200-50128	ROOM OBSERVER	300.00	300.00	1,747.50
411-53200-50151	EMPLOYEE BENEFITS	23.00	23.00	133.70
411-53200-50820-18003000	BUILDING MAINTENANCE-CONDENSING UNIT	12,000.00	12,000.00	6,372.26
411-53200-50820-18004000	BUILDING MAINTENANCE - EMS ROOFTOP #1	24,000.00	24,000.00	0.00
411-53200-50820-18005000	BUIDLING MAINTENANCE-DOUBLE HINGE SYSTEM	3,500.00	3,500.00	3,400.00
411-53200-50820-18006000	BUILDING MAINTENANCE-FIRE TRNG RM CARPET	12,500.00	12,500.00	5,397.50
411-53200-50820-18007000	BUILDING MAINTENANCE-NORTH SERVICE DOOR	5,500.00	5,500.00	0.00
411-53200-50820-18008000	BUILDING MAINTENANCE-LIBRARY DOOR	4,500.00	4,500.00	0.00
411-53200-50820-18009000	BUILDING MAINTENANCE-LIBRARY CARPET	5,000.00	5,000.00	0.00
411-53200-50820-18010000	BUILDING MAINTENANCE-POWER HOUSE REROOF	50,000.00	50,000.00	0.00
411-53200-50820-18011000	BUILDING MAINTENANCE-POWER HOUSE TUCK PT	65,000.00	65,000.00	0.00
411-53200-50820-18012000	BUILDING MAINTENANCE-GARAGE HEATING	2,000.00	2,000.00	0.00
411-53200-50820-18013000	BUILDING MAINTENANCE-PSB CARPET-1ST FLR	10,000.00	10,000.00	8,192.75
411-53200-50820-18014000	BUILDING MAINTENANCE-PSB CARPET 2ND FLR	20,000.00	20,000.00	8,192.75
411-53200-50820-18015000	BUILDING MAINTENANCE-PSB CEILING 2ND FLR	5,000.00	5,000.00	0.00
411-53200-50820-18016000	BUILDING MAINTENANCE-SR CTR HVAC ZONE	20,000.00	20,000.00	0.00
411-53200-50820-18017000	BUILDING MAINTENANCE-PW PARK BENCHES	6,250.00	6,250.00	8,003.50
411-53200-50820-18018000	BULDING MAINTENANCE-YC CARPET MAIN FLR	10,000.00	10,000.00	4,542.00
Total Expenditure:		255,573.00	255,573.00	45,981.96
Net - Dept 53200 - CITY BUILDINGS		(255,573.00)	(255,573.00)	(45,981.96)
Fund 411 - BUILDING MAINTENANCE FUND:				
TOTAL REVENUES		144,633.00	144,633.00	157,500.21
TOTAL EXPENDITURES		255,573.00	255,573.00	45,981.96
NET OF REVENUES & EXPENDITURES		(110,940.00)	(110,940.00)	111,518.25

Pre-2020 CIP Carryovers

Description	Department	Dept Head	Amount	Spent to Date	Balance Remaining	Balance to Carryover	Retainage 12/31/19	Spent 2020	Remaining	Status
Install VAV Unit	EMS	Rodney	$ 2,500	$ -	$ 2,500	$ 2,500		$ -	$ 2,500	Will Carry Over $2,500
Power House Bldg - Repair & Reroof	Planning	Rodney	$ 50,000	$ -	$ 50,000	$ 50,000		$ -	$ 50,000	Will Carry Over $50,000
Power House Bldg - Tuck Point	Planning	Rodney	$ 65,000	$ -	$ 65,000	$ 65,000		$ -	$ 65,000	Will Carry Over $65,000
Parking Deck Repair	Senior Center	Rodney	$ 150,000	$ -	$ 150,000	$ 150,000		$ -	$ 150,000	Will Carry Over $150,000
Class A & B Uniforms	Fire	Josh	$ 5,600	$ 121	$ 5,479	$ 5,479		$ 4,909	$ 570	Will Carry Over $4,288
Personal Protective Equipment	Fire	Josh	$ 35,000	$ 7,703	$ 27,297	$ 27,297		$ 25,819	$ 1,478	Will Carry Over $1,725
Skid Pak for ATV	Fire	Josh	$ 10,000	$ -	$ 10,000	$ 10,000		$ -	$ 10,000	Will Carry Over $8,681
2018 Street Reconstruction+Reprogrammed $	400	Brett/Rodney	$ 1,835,673	$ 1,658,505	$ 177,168	$ 33,065	$ 28,065	$ -	$ 5,000	Will Carry Over $5,000 - Plus Retainage
2018 Street Reconstruction+Reprogrammed $	Storm Water	Brett/Rodney	$ 270,158	$ 381,114	$ (110,956)	$ 13,775	$ 8,775	$ -	$ 5,000	Will Carry Over $5,000 - Plus Retainage
2019 - Street Construction	400	Brett/Rodney	$ 2,312,508	$ 2,099,998	$ 212,510	$ 212,510	$ 79,801	$ 63,755	$ 68,955	Will Carry Over $30,000 - Plus Retainage
City Hall - Retiling Main Floor	Opera House	Bill	$ 18,500	$ -	$ 18,500	$ 18,500			$ 18,500	Will Carry Over $18,500
2018 Public Works Facility	Public Works	Brett/Rodney	$ 8,450,000	$ 8,309,106	$ 140,894	$ 55,000	$ -	$ 22,479	$ 32,521	Will Carry Over $12,000
Bjoin Park Tennis Court Resurfacing	Recreation	Dan	$ 35,000	$ 6,873	$ 28,127	$ 28,127		$ 19,034	$ 9,093	Will Carry Over $9,093
2019 - Subdivision & Platting/Zoning Code Update	Planning	Rodney	$ 40,000	$ -	$ 40,000	$ 40,000		$ 2,422	$ 37,578	Will Carry Over $37,648
2019 - Recreation - Nordic Ridge Park Furnishings	Recreation	Dan	$ 7,700	$ 3,215	$ 4,485	$ 4,485			$ 4,485	Will Carry Over $4,428
2019 - Street Construction	Storm Water	Rodney	$ 388,465	$ 362,763	$ 25,702	$ 25,702	$ 12,037	$ 2,769	$ 10,896	Will Carry Over $5,000 - Plus Retainage
2019 - Glacier Moraine	TIF 6	Rodney	$ 2,600,000	$ 1,396,748	$ 1,203,252	$ 1,203,252	$ 52,801	$ 742,572	$ 407,879	Will Carry Over $395,000 - Plus Retainge

ACCOUNT	DESCRIPTION	CATEGORY/TYPE
32000	CAPITAL NET POSITION	Fund Equity - Investment In Capital Assets
34503	DESIGNATED FOR FOOD PANTRY	Fund Equity - Assigned
34502	DESIGNATED FOR HOLIDAY FUND	Fund Equity - Assigned
34501	DESIGNATED-LIABILITY INS LOSS	Fund Equity - Assigned
34504	DESIG-SUBSEQUENT YRS BUDGET	Fund Equity - Assigned
39803	FUND BAL ASSIGN ANTENNA BLDG	Fund Equity - Assigned
39805	FUND BAL ASSIGN DENTAL	Fund Equity - Assigned
39801	FUND BAL ASSIGN LAND PURCHASES	Fund Equity - Assigned
39802	FUND BAL ASSIGN PARK IMPROVEMENTS	Fund Equity - Unassigned
39820	FUND BAL ASSIGN POLICE	Fund Equity - Assigned
39830	FUND BAL ASSIGN REC PROGRAMS	Fund Equity - Assigned
39804	FUND BAL ASSIGN RETIREMENT	Fund Equity - Assigned
39840	FUND BAL ASSIGN SENIOR CENTER	Fund Equity - Assigned
39701	FUND BAL COMMIT TAX LEVY	Fund Equity - Committed
39603	FUND BAL REST ANNEX RENOVATIONS	Fund Equity - Restricted
39601	FUND BAL REST BLDG SINKING	Fund Equity - Restricted
39602	FUND BAL REST DONATIONS	Fund Equity - Restricted
39610	FUND BAL REST LAND PURCHASES	Fund Equity - Restricted
39611	FUND BAL REST PARK IMPROVEMENTS	Fund Equity - Restricted
39620	FUND BAL REST POLICE	Fund Equity - Restricted
39630	FUND BAL REST REC PROGRAMS	Fund Equity - Restricted
39604	FUND BAL REST REVOLVING LOAN PROGRAM	Fund Equity - Restricted
39640	FUND BAL REST SENIOR CENTER	Fund Equity - Restricted
39000	FUND BALANCE	Fund Equity - Assigned
39009	FUND BALANCE - ANNEX RENOVATIONS	Fund Equity - Assigned
39800	FUND BALANCE ASSIGNED	Fund Equity - Assigned
39700	FUND BALANCE COMMITTED	Fund Equity - Committed
34500	FUND BALANCE NONSPENDABLE	Fund Equity - Unassigned
39500	FUND BALANCE NONSPENDABLE	Fund Equity - Nonspendable
39600	FUND BALANCE RESTRICTED	Fund Equity - Restricted
34210	FUND BALANCE- TORNADO DONATION	Fund Equity - Assigned
39900	FUND BALANCE UNASSIGNED	Fund Equity - Unassigned
34000	FUND BALANCE-DESIGNATED	Fund Equity - Assigned
39011	FUND BALANCE-PARK IMPROV DON	Fund Equity - Assigned
39010	FUND BALANCE-RESERVE	Fund Equity - Assigned
39504	NONSPENDABLE - CVMIC EQUITY	Fund Equity - Nonspendable
39503	NONSPENDABLE - DELINQUENT TAXES	Fund Equity - Nonspendable
39502	NONSPENDABLE - FUND ADVANCES	Fund Equity - Nonspendable
39501	NONSPENDABLE - PREPAID ASSETS	Fund Equity - Nonspendable
34033	PREVENTATIVE MAINT-DEGRADATION FEES	Fund Equity - Assigned
39050	RESERVE FOR CLG	Fund Equity - Assigned
34017	RESERVE FOR CURB & GUTTER	Fund Equity - Assigned
35820	RESERVE FOR CVMIC EQUITY	Fund Equity - Assigned
34016	RESERVE FOR FIRE DEBT	Fund Equity - Assigned
35800	RESERVE FOR LONG TERM ADVANCE	Fund Equity - Assigned
39051	RESERVE FOR MINI GRANTS	Fund Equity - Assigned
35810	RESERVE FOR NON CURRENT ASSETS	Fund Equity - Assigned
34018	RESERVE FOR SIDEWALK	Fund Equity - Assigned
34028	RESERVED - BAILEY SISTER CEMETERY	Fund Equity - Unassigned
34032	RESERVED - CONTINGENCY SPENDING	Fund Equity - Assigned
34116	RESERVED - EMT TRAINING BANK	Fund Equity - Assigned
34745	RESERVED - HUTCHINS SCHOLARSHIP FUND	Fund Equity - Assigned
34030	RESERVED - NATIONAL NIGHT OUT	Fund Equity - Assigned
34021	RESERVED - POLICE FEDERAL FUNDS	Fund Equity - Assigned

ACCOUNT	DESCRIPTION	CATEGORY/TYPE
34020	RESERVED - POOL SINKING FUND	Fund Equity - Assigned
34744	RESERVED - VENDING MACHINE - PARKS	Fund Equity - Assigned
34700	RESERVED BUILDING FUND	Fund Equity - Assigned
34006	RESERVED--- CLG GRANT	Fund Equity - Assigned
35410	RESERVED FOR ENCUMBERANCES	Fund Equity - Assigned
37001	RESERVED FOR POLICE DISPATCH REMODEL	Fund Equity - Assigned
34022	RESERVED FUND: DEVELOPER -TREE PLANTINGS	Fund Equity - Assigned
34011	RESERVED- SENIOR GIFT FUND	Fund Equity - Assigned
34031	RESERVED --TAXI GRANT	Fund Equity - Assigned
34008	RESERVED YOUTH GIFT FUND	Fund Equity - Assigned
34003	RESERVED...CABLE OPERATIONS	Fund Equity - Assigned
34023	RESERVED: PAUL KRABY MEMORIAL	Fund Equity - Assigned
34742	RESERVED: DONATIONS	Fund Equity - Assigned
34118	RESERVED: DOWN PAYMENT ASSISTANCE	Fund Equity - Assigned
34800	RESERVED: FUNDRAISING ACCT	Fund Equity - Assigned
34740	RESERVED: LAND	Fund Equity - Assigned
34119	RESERVED: REMDEDIATION ASSISTANCE	Fund Equity - Assigned
34117	RESERVED: STOUGHTON HOUSING AUTHORITY	Fund Equity - Assigned
34101	RESERVED: BRYANT FOUNDATION	Fund Equity - Assigned
34102	RESERVED: CPR TRAINING	Fund Equity - Assigned
34103	RESERVED: CUMMINS FOUNDATION	Fund Equity - Assigned
34004	RESERVED: F.A.P.	Fund Equity - Assigned
34104	RESERVED: F.A.P.	Fund Equity - Assigned
34741	RESERVED: IMPROVEMENTS	Fund Equity - Assigned
34105	RESERVED: INTERST INCOME	Fund Equity - Assigned
34107	RESERVED: MISC DONATIONS	Fund Equity - Assigned
34113	RESERVED: OJA GRANTS	Fund Equity - Assigned
34115	RESERVED: ROTARY PARK LIGHTS	Fund Equity - Assigned
34108	RESERVED: SHILLELAGH FOUNDAT	Fund Equity - Assigned
34109	RESERVED: SP: LOCKER ROOM	Fund Equity - Assigned
34111	RESERVED: SP: TROPHY CASE	Fund Equity - Assigned
34110	RESERVED: SP-RAD-57	Fund Equity - Assigned
34012	RESERVED: STATE AIDS	Fund Equity - Assigned
34112	RESERVED: STATE AIDS	Fund Equity - Assigned
34114	RESERVED: STOUGHTON COMM FOUND	Fund Equity - Assigned
34106	RESERVED: SUNSHINE FUND	Fund Equity - Assigned
34743	RESERVED:911 ANTENNA BLDG - RACETRACK	Fund Equity - Assigned
34010	RESERVED-BRYANT GRANT	Fund Equity - Assigned
34029	RESERVED---BUDDY BAGS	Fund Equity - Assigned
34024	RESERVED---BUDDY BENCHES	Fund Equity - Assigned
34015	RESERVED-DNR RIVER PLAN	Fund Equity - Assigned
34013	RESERVED-ECON.DEVELOPMENT	Fund Equity - Assigned
34001	RESERVED-HEGGESTAD MEMORIAL FD	Fund Equity - Assigned
34026	RESERVED---HOOPS WITH HERO'S	Fund Equity - Assigned
34005	RESERVED---LANDMARK COMMISSION	Fund Equity - Assigned
34027	RESERVED--PUBLIC WORKS AWARD	Fund Equity - Assigned
34100	RESERVED-REMODEL/IMPROVEMENTS	Fund Equity - Assigned
34002	RESERVED---SAFETY CAMP	Fund Equity - Assigned
34014	RESERVED-SENIOR ENDOWMENTS	Fund Equity - Assigned
34009	RESERVED-SENIOR WOOD SHOP	Fund Equity - Assigned
34019	RESERVED---SHOP WITH A COP	Fund Equity - Assigned
34007	RESERVED---YOUTH CENTER	Fund Equity - Assigned
34025	RESERVE-REVOLVING LOAN FUND	Fund Equity - Assigned
32115	REST NET POS - BRYANT DONATIONS	Fund Equity - Unassigned

ACCOUNT	DESCRIPTION	CATEGORY/TYPE
32120	REST NET POS - FED ASSIST PROGRAM	Fund Equity - Restricted
32110	REST NET POS - NET PENSION ASSET	Fund Equity - Restricted
32100	RESTRICTED NET POSTION	Fund Equity - Restricted
33100	Retained Earnings-Reserved	Fund Equity - Unassigned
32310	UNREST NET POS - ACTUARIAL	Fund Equity - Unassigned
32335	UNREST NET POS - CPR TRAINING	Fund Equity - Unassigned
32330	UNREST NET POS - EQUIP SINKING	Fund Equity - Unassigned
32320	UNREST NET POS - TRUCK SINKING	Fund Equity - Unassigned
32300	UNRESTRICTED NET POSITION	Fund Equity - Unassigned