04/04/2023

City of Stoughton
Comparative Balance Sheet - Fund Balance Accounts
For the Years Ended December 31, 2012 and 2022

GL Number		Description	Prior Year (Audited)	Current Year (Unaudited)	Increase (Decrease)
		Nonspendable Assets			
	A	Reclass prepaid items	$ 2,799	$ 163,045	
	B	Reclass delinquent items	14,027	15,760	
	C	Reclass noncurrent interfunds	1,046,023	1,103,620	
100-00000-35820		RESERVE FOR CVMIC EQUITY	257,805	257,805	
100-00000-39500		FUND BALANCE NONSPENDABLE			
Subtotal - Nonspendable Assets			**1,320,654**	**1,540,231**	**219,577**
		Restricted Fund Balances			
		Bryant Foundation		27,570	
		Shop With A Cop		7,316	
		Paul Kraby Memorial		8,294	
		Buddy Bags		46	
100-00000-39620		FUND BAL REST POLICE	-	43,226	
		Youth Center		11,065	
		Virgin Lake Boardwalk		148	
100-00000-39630		FUND BAL REST REC PROGRAMS	-	11,214	
100-00000-39640		FUND BAL REST SENIOR SENTER (*Bryant grant)*	-	148,878	
Subtotal - Restricted Fund Balances			**-**	**203,318**	**203,318**
		Committed Fund Balances			
100-00000-39701		FUND BAL COMMIT TAX LEVY	-	85,000	
Subtotal - Committed Fund Balances			**-**	**85,000**	**85,000**
		Assigned Fund Balance			
100-00000-34002		RESERVED---SAFETY CAMP	31,596	-	
		Baker Tilly adjustment	149		
100-00000-34008		RESERVED YOUTH GIFT FUND	20,571	-	
		Baker Tilly adjustment	(350)		
100-00000-34010		RESERVED-BRYANT GRANT	148,878	-	
		Baker Tilly adjustment	(19,537)		
100-00000-34020		RESERVED - POOL SINKING FUND	21,233	-	
		Baker Tilly adjustment	(0)		
100-00000-34019		RESERVED---SHOP WITH A COP	6,596	-	
		Baker Tilly adjustment	194		
100-00000-34022		RESERVED - TREE PLANTINGS DEVELOPER	37,680	-	
		Baker Tilly adjustment	(1,285)		
100-00000-34021		RESERVED - POLICE FEDERAL FUNDS	(8,993)	-	
		Baker Tilly adjustment	11,592		
100-00000-34023		RESERVED: PAUL KRABY MEMORIAL	7,433	-	
		Baker Tilly adjustment	(2,857)		
	D	Utility payment in lieu of taxes	850,067		
100-00000-34027		RESERVED-VIRGIN LAKE BOARDWALK	148	-	
		Baker Tilly adjustment	(0)		
100-00000-34029		RESERVED---BUDDY BAGS	46	-	
		Arts Council	6,442		

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GL Number		Description	Prior Year (Audited)	Current Year (Unaudited)	Increase (Decrease)
100-00000-34030		RESERVED - NATIONAL NIGHT OUT	3,952	-	
		Baker Tilly adjustment	(1,782)		
100-00000-39804		FUND BAL ASSIGN RETIREMENT	-	540,926	
100-00000-39820		FUND BAL ASSIGN POLICE (*Safety Camp)*	-	26,555	
Subtotal - Assigned Fund Balances			**1,111,773**	**567,481**	**(544,292)**
		Unassigned Fund Balance			
100-00000-34501		DESIGNATED-LIABILITY INS LOSS	70,000	-	
100-00000-34745		RESERVED - HUTCHINS SCHOLARSHIP FUND	(737)	-	
100-00000-35800		RESERVE FOR LONG TERM ADVANCE	876,239	-	
100-00000-35810		RESERVE FOR NON CURRENT ASSETS	13,408	-	
100-00000-39000		FUND BALANCE	5,685,561	-	
	a	Reclass prepaid items	(2,799)		
	B	Reclass delinquent items	(14,027)		
	C	Reclass noncurrent interfunds	(1,046,023)		
	D	Utility reclass as per Baker Tilly	(850,067)		
		Unreconciled variance with audited financials	*7,432*		
100-00000-39900		FUND BALANCE UNASSIGNED	-	4,775,386	
General Fund		Net of Revenues VS Expenditures		881	
212-00000-39000		FUND BALANCE	(2,613)	(2,613)	
Safety Building Fund		Net of Revenues VS Expenditures		2,613	
239-00000-39000		FUND BALANCE	6,442	6,442	
Stoughton Arts Council		Net of Revenues VS Expenditures		(6,442)	
250-00000-39000		FUND BALANCE	144,754	144,754	
Sick Leave Fund		Net of Revenues VS Expenditures		(144,754)	
Subtotal - Unassigned Fund Balance			**4,887,570**	**4,776,267**	**(111,303)**
General Fund totals			**7,319,997**	**7,172,297**	**(147,700)**