

CITY OF LA CROSSE, WISCONSIN

**FEDERAL AND STATE
SINGLE AUDIT REPORTS**

DECEMBER 31, 2020

CITY OF LA CROSSE, WISCONSIN

TABLE OF CONTENTS

DECEMBER 31, 2020

Page

2-4	Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance and Schedules of Expenditures of Federal and State Awards as required by the Uniform Guidance, Federal Aviation Administration, and <i>State Single Audit Guidelines</i>
5-7	Schedule of Expenditures of Federal and State Awards
8-12	Schedule of Findings and Questioned Costs
13	Federal Transit Administration Reconciliation
14	Schedule of Passenger Facility Charges Collected and Expended



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE AND SCHEDULES OF EXPENDITURES OF
FEDERAL AND STATE AWARDS AS REQUIRED BY
THE UNIFORM GUIDANCE, FEDERAL AVIATION ADMINISTRATION,
AND STATE SINGLE AUDIT GUIDELINES**

To the Common Council
City of La Crosse, Wisconsin

Report on Compliance for Each Major Federal, State, and PFC Program

We have audited the City of La Crosse, Wisconsin's ("City") compliance with the types of compliance requirements described in the OMB *Compliance Supplement*, Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration ("PFC Guide"), and *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of the City's major federal and state programs and the passenger facility charge program for the year ended December 31, 2020. The City's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned cost.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration, and *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance, the PFC Guide, and state guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program and its passenger facility charge program. Our audit does not provide a legal determination on the City's compliance.

Opinion on Each Major Federal and State Programs and the Passenger Facility Charge Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs and its passenger facility charge program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-004 *that* we consider to be a significant deficiency.

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Schedules of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of La Crosse, Wisconsin as of and for the year ended December 31, 2020, and have issued our report, thereon, dated November 15, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards, Federal Transit Administration Reconciliation, and Schedule of Passenger Facility Charges Collected and Expended are presented for purposes of additional analysis, as required by the Uniform Guidance, Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration, and State Single Audit Guidelines, issued by the Wisconsin Department of Administration, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
November 15, 2021

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2020

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER	ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES	TOTAL STATE EXPENDITURES
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
CDGB - Entitlement Grant Cluster					
Community Development Block Grant	14.218	N/A	\$ 258,962	\$ 963,499	\$ -
COVID-19 - Community Development Block Grant	14.218		-	267,291	-
Total CDBG - Entitlement Grant Cluster	14.218		258,962	1,230,790	-
Home Investment Partnership Program	14.239	N/A	-	219,723	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			258,962	1,450,513	-
<u>U.S. DEPARTMENT OF THE INTERIOR</u>					
<u>Wisconsin DNR</u>					
<u>Fish and Wildlife Cluster</u>					
Wildlife Restoration Project	15.611	F18AF00085/W-160-P-36	-	10,000	-
Land Owner Incentive	15.633	FWS-3-2454; LAX-19-103	-	20,000	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR			-	30,000	-
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<u>Direct Programs</u>					
<u>OFFICE OF JUSTICE PROGRAMS</u>					
COVID 19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0045			
2020-VD-BX-0045 1/20/20-1/31/22			-	15,988	-
Violence Against Women Formula Grant - DART	16.588	2016-WE-AX-0049	-	166,746	-
Internet Crimes Against Children	16.543	207348	-	481	-
Public Safety Partnerships and Community Policing Grants	16.710	2017-UMWX0159			
2017-UM-WX-0159 11/1/17 - 10/31/2020			-	69,752	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738				
2019-DJ-BX-0138		2019-DJ-BX-0138	-	12,058	-
2020-DJ-BX-0632		2020-DJ-BX-0632	-	3,980	-
Total 16.738	16.738		-	16,038	-
Bulletproof Vest Partnership Program	16.607	N/A	-	10,660	-
<u>Wisconsin Department of Justice</u>					
Project Safe Neighborhood Grant	16.609	2019-PW-01-15805			
2019-PW-01-15805			-	10,389	-
TOTAL U.S. DEPARTMENT OF JUSTICE			-	290,054	-

(Continued on page 6)

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS - Continued
YEAR ENDED DECEMBER 31, 2020

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION GRANT PERIOD AND NUMBER	ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES	TOTAL STATE EXPENDITURES
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Wisconsin Department of Transportation</u>					
Highway Planning and Construction Cluster	20.205		\$ -	\$ 858,135	\$ -
Federal Highway Administration Transit Cluster					
COVID-19 - Federal Transit Formula Grant	20.507	COVID 19-WI-90-X931	-	1,123,596	-
COVID-19 - Federal Transit Formula Grant	20.507	COVID 19-MN-90-X292-00	-	60,134	-
Federal Transit Formula/Section 9 Operational Asset Grant	20.507/395.104	N/A	-	1,204,221	1,653,358
Total Transit Cluster			-	2,387,951	1,653,358
Small Community Air Service Development	20.930	DOT-OST-2017-0155-0031	-	445,779	-
<u>Federal Aviation Administration</u>					
COVID-19 - Airport Improvement Program	20.106	LSE-GLG-3-55-003-045-2020	-	798,977	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	4,490,842	1,653,358
<u>DEPARTMENT OF THE TREASURY</u>					
<u>Wisconsin Department of Administration</u>					
Coronavirus Relief Fund - Live Music and Entertainment Venue Grant	21.019	CARE-VN-127057	-	196,317	-
Coronavirus Relief Fund - Routes to Recovery	21.019	N/A	-	938,658	-
TOTAL 21.019/ DEPARTMENT OF THE TREASURY			-	1,134,975	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<u>Wisconsin Department of Health and Human Services</u>					
Children's Health Insurance Program - Lead Paint Grant	93.767	435100-G20-LEADSAFEPRO-12	-	143,434	-
<u>ELECTIONS ASSISTANCE COMMISSION</u>					
<u>Wisconsin Elections Commission</u>					
COVID-19 - HAVA Elections Security Grant	90.404	WI20101CARES	-	33,738	-
<u>U.S. DEPARTMENT OF HOMELAND SECURITIES</u>					
<u>WI Dept of Natural Resources</u>					
Boating Safety Financial Assistance	97.012	N/A	-	8,341	-
<u>WI Dept of Military Affairs</u>					
Disaster Grants - Public assistance	97.036	PA-05-WI-4402-PW-00075	-	49,306	-
Disaster Grants - Public assistance	465.305	PA-05-WI-4402-PW-00075	-	-	1,524
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITIES			-	57,647	1,524

(Continued on page 7)

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS - Continued
YEAR ENDED DECEMBER 31, 2020

GRANTOR AGENCY PASS-THROUGH AGENCY GRANT DESCRIPTION <u>GRANT PERIOD AND NUMBER</u>	ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES	TOTAL STATE EXPENDITURES
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>					
Recreation Boating Facilities	370.573	RBF-1681/RBF-1715	\$ -	\$ -	\$ 50,199
Boating Enforcement	370.550	N/A	-	-	17,090
RU Recycling Grant	370.670	N/A	-	-	167,533
RU Consolidation Grant	370.673	N/A	-	-	13,175
TOTAL WISCONSIN DEPARTMENT OF NATURAL RESOURCES			-	-	<u>247,997</u>
<u>WISCONSIN DEPARTMENT OF JUSTICE</u>					
Drug Trafficking Response Grant	455.208	2021-DT-01-16005	-	-	<u>22,282</u>
TOTAL AWARDS			<u>\$ 258,962</u>	<u>\$ 7,631,203</u>	<u>\$ 1,925,161</u>

NOTE 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of La Crosse, Wisconsin and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the financial statements.

NOTE 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. City of La Crosse, Wisconsin has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 - Disclosure of Other Forms of Assistance

The City of La Crosse, Wisconsin received no federal awards of non-monetary assistance that are required to be disclosed for the year end December 31, 2020.

The City of La Crosse, Wisconsin had no federal loans or loan guarantees required to be disclosed for the year ended December 31, 2020.

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal and state programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) Yes No

Identification of federal major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program/Cluster</u>
14.218	CDBG Entitlement Grants Cluster
20.106	Airport Improvement Program
20.205	Highway Planning and Construction Cluster
20.507	Federal Transit Cluster
21.019	Coronavirus Relief Fund

Identification of state major program:

395.104 Section 9 Operational Assistance Grant

Dollar threshold used to distinguish between
 Type A and Type B federal and state programs: \$750,000
 Type A and Type B state programs: \$250,000

Auditee qualified as low-risk auditee? Yes No

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
DECEMBER 31, 2020

Section II - Financial Statement Findings

2020-001 - Material Audit Adjustments

Program: City-wide

Criteria: Generally accepted accounting principles

Condition: Material audit adjustments were required to prevent the City's financial statements from being materially misstated.

Questioned Costs: Not applicable.

Context: Internal controls did not identify that adjustments should be recorded.

Effect: This weakness could result in undetected errors and irregularities and misstated interim financial reports.

Information: Systematic problem.

Prior Year Finding: Prior year finding 2019-001.

Recommendation: Improve the City's financial reporting internal controls to prevent these types of adjustments from occurring in the future. Document which accounting procedures are needed to be completed on a recurring basis to detect material adjustments.

Management's Response: The City will incorporate financial reporting internal controls to detect material adjustments, prevent materially misstated financial statements and increase the accuracy of the interim financial reports used by management.

2020-002 - Account Reconciliations

Program: City-wide

Criteria: Generally accepted accounting principles

Condition: Account reconciliations are not being done during the year or at year end for various accounts.

Questioned Costs: Not applicable.

Context: Internal controls did not identify that account reconciliations are not being done.

Effect: This weakness could result in undetected errors and irregularities and misstated interim financial reports.

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
DECEMBER 31, 2020

Section II - Financial Statement Findings - Continued

2020-002 - Account Reconciliations - Continued

Information: Systematic problem.

Prior Year Finding: This was not a prior year finding.

Recommendation: Improve the City's financial reporting internal controls to prevent audit adjustments from occurring in the future. Account reconciliations should be done throughout the year and at year end to determine the ending balances in accounts are proper.

Management's Response: The City will incorporate monthly reconciliations for significant accounts which will require a supervisory review.

2020-003 - ATM Cash

Program: La Crosse Center and Airport

Criteria: At all times, the balance of the ATM cash general ledger accounts should accurately reflect the physical cash that is currently in each City controlled ATM.

Condition: ATM cash general ledger accounts had credit (negative) balances at year end that required adjusting. There was no record of ATM balances at December 31, 2020, so the cash accounts were adjusted using other, less precise, methods. The ATM cash general ledger accounts were not reconciled throughout the year.

Questioned Costs: Not applicable.

Context: The ATMs at the La Crosse Center and Airport are being used by customers and they are being refilled by City staff, but the accounting for ATM fills and reimbursements does not accurately reflect the cash activity.

Effect: This weakness could result misappropriated cash.

Information: Systematic problem.

Prior Year Finding: This was not a prior year finding.

Recommendation: Improve controls around ATM cash transactions including regular reconciliation of the general ledger accounts.

Management's Response: The City will incorporate monthly reconciliations of the ATM cash accounts which will require a supervisory review.

Section III - Federal Award Findings and Questioned Costs - None

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
DECEMBER 31, 2020

Section IV - Other Findings and Questioned Costs

2020-004 - PFC Cash and Interest Allocation

Program: Airport Passenger Facility Charge Program

Criteria: The Passenger Facility Charge Audit Guide for Public Agencies requires interest and cash to be allocated for PFC allowable expense use only.

Condition: PFC revenue, including interest earned thereon, can only be expended on allowable costs of projects approved for use of PFC revenue. PFC cash must be kept separate in order to allocate interest and ensure proper spending on allowable costs.

Cause: Internal controls did not timely identify that PFC cash was not kept separate and interest was not being allocated to PFC when a chart of accounts conversion was done at the City. The City did not separate cash and allocate interest for 2020 until August 2021. This caused the quarterly reporting to be incorrect as interest had not been reported on the quarterly reports properly.

Questioned Costs: Not applicable.

Effect: This weakness could result in cash and interest not being properly allocated and reported for the PFC program.

Information: Isolated instance.

Prior Year Finding: This was not a prior year finding.

Recommendation: Improve the City's financial reporting internal controls to ensure compliance with the Passenger Facility Charge Audit Guide for Public Agencies.

Management's Response: The City has created separate PFC cash accounts and is doing a spreadsheet to allocate interest monthly starting in August 2021 and has retroactively adjusted the records for 2020 and 2021 to date.

Section V - Status of Prior Year Findings

2019-001 - Material Audit Adjustments - repeated for 2020.

Section VI - Other Issues

- | | |
|---|-----|
| 1. Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? | No |
| 2. Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> | |
| Department of Health and Human Services | No |
| Department of Workforce Development | No |
| Department of Corrections | N/A |

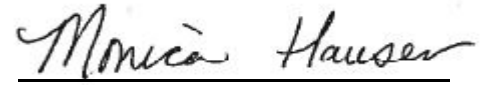
CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
DECEMBER 31, 2020

Section VI - Other Issues - Continued

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? (Yes/No)

No

4. Name and signature of partner



Monica Hauser, CPA
Partner

5. Date of report

November 15, 2021

CITY OF LA CROSSE, WISCONSIN
FEDERAL TRANSIT ADMINISTRATION RECONCILIATION
YEAR ENDED DECEMBER 31, 2020

ACCRUED BASIS REVENUE PER FINANCIAL STATEMENT/SINGLE AUDIT

Operating revenue	\$ 369,616
Damage income	22,498
Dividends	57,000
Intergovernmental grants	4,297,602
Transfer from other funds	479,597
Other income	31,922
Intergovernmental charges	<u>330,526</u>

REVENUE PER FINANCIAL STATEMENT/SINGLE AUDIT 5,588,761

Less: Other revenue (contra expense) 24,372

REVENUE PER NTD REPORT \$ 5,564,389

Expenses per single audit \$ 5,588,757

Add: Depreciation expense 341,570
Loss on fixed assets 66,331

EXPENSES PER FINANCIAL STATEMENT 5,996,658

Less: Contra expenses 24,372

EXPENSES PER NTD REPORT \$ 5,972,286

CITY OF LA CROSSE, WISCONSIN
SCHEDULE OF PASSENGER FACILITY CHARGES COLLECTED AND EXPENDED
YEAR ENDED DECEMBER 31, 2020

In accordance with the "Passenger Facility Charge Audit Compliance and Reporting Guide for Public Agencies", issued by the Federal Aviation Administration, the Passenger Facility Charges (PFC) program of the La Crosse Municipal Airport (LSE) has been included in the City of La Crosse's federal single audit. The following is a detailed schedule of PFC Collected and Expended:

		<u>ACTUAL</u>
BALANCE OF UNLIQUIDATED PFC REVENUE AS OF JANUARY 1, 2020		\$ 233,837
REVENUE		
PFC collected		209,619
Interest earned		<u>2,274</u>
TOTAL REVENUE		<u>211,893</u>
EXPENDITURES	<u>BUDGET</u>	
Planning studies	\$ 31,192	-
Runway safety project	29,253	-
Security access system	15,213	-
Taxiway safety improvements	80,351	-
Runway safety improvements	63,244	-
Land acquisitions	174,117	-
ARFF building and other safety items	94,695	-
ARFF vehicle replacement	16,134	-
PFC administrative costs	418,954	-
Snow removal equipment	2,944,642	-
Pavement evaluation and management system	10,259	-
Airfield sealcoating	64,507	-
Reconstruct runway 18/36 Phase I	144,454	-
Construct airport entrance sign	29,987	-
Reconstruct runway 18/36 Phases II & III	323,461	-
Approach lighting system	72,195	-
Airport master plan update	226,436	6,642
Ground level passenger loading bridges	48,161	-
Environmental assessment	100,000	-
Reconstruction of runway 13/31	38,844	-
Baggage handling system	400,000	-
Airport electrical upgrades - Phase I	44,500	-
Terminal development	75,000	-
Reconstruct taxiway B and east apron	70,027	-
Airfield electrical improvements	26,922	-
Aircraft rescue/firefighting	500,000	-
Taxiway G, H, F Reconstruction	380,000	-
Taxiway A Reconstruction, Phase I & II	49,026	-
Land use compatibility plan	115,000	-
Security enhancements	10,857	-
Non revenue producing parking lot	56,272	-
Access road reconstruction	691,288	-
Reconstruct perimeter road	69,234	-
Extension of Taxiway F	356,299	-
Runway 3/36 Reconfiguration	81,091	-
Mobile ADA lift	41,327	-
Commercial terminal bldg upgrades	4,983	-
Finger print equipment	7,605	-
Runway 18/36 pavement maintenance	71,240	-
Commercial terminal Bldg Upgrades-PH II	129,657	-
Commercial terminal Bldg Upgrades-PH III	3,715,313	14,400
Emergency Radio System Upgrade	236,000	-
Acquire Land for Runway Protection Zone	65,000	524
Wildlife Hazard assessment Management	1,849	-
Runway Lighting Rehab	70,000	15,607
Taxiway Lighting Rehab	100,000	5,113
Taxiway F Pavement Rehab	35,681	-
Perimeter Gate/Fencing Replacement	156,050	9,507
Terminal Apron Expansion & Rehab	150,000	7,786
Roof Rehabilitation, SRE Building	105,505	-
TOTAL EXPENDITURES	<u>\$ 12,741,825</u>	<u>59,579</u>
BALANCE OF UNLIQUIDATED PFC REVENUE AS OF DECEMBER 31, 2020		<u>\$ 386,151</u>