

CITY OF LA CROSSE

WISCONSIN

**FINANCIAL STATEMENT
OF THE
DIRECTOR OF FINANCE & HUMAN RESOURCES**

FOR THE MONTH OF

MARCH 2020

This document represents the summary Balance Sheets for the month ending March 31st, 2020. The complete detailed unaudited financial statement of approximately 250 pages is on file in the City Clerk's Office.

Valerie Fenske

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
111000	CASH	-2,780,401.58	16,680,335.59
111001	WORKING CASH INVESTED	976,445.27	-127,106,088.91
113000	TEMPORARY CASH INVESTMENTS	-1,003,754.77	100,516,505.91
113002	OUTSIDE INVESTMENTS	27,309.50	26,589,583.00
118000	PETTY CASH/CHANGE FUND	.00	9,825.00
118003	PETTY CASH REC DEPT	.00	200.00
118004	PETTY CASH MYRICK PARK CENTER	.00	50.00
118100	CIRCUIT COURT ACCT LEGAL DEPT	.00	3,000.00
119000	ATM CASH	-39,760.00	20,000.00
123118	DELINQUENT PP TAXES REC	-31.17	130,304.37
131000	ACCOUNTS RECEIVABLE	-81,501.23	722,560.66
131001	REC TRACK ACCOUNTS RECEIVABLE	131.93	131.93
142000	DUE FROM STATE	.00	1,298.58
159880	TAXES DUE FROM TAX AGENCY FUND	.00	20,855,752.99
161008	INVENTORIES-UNLEADED	.00	17,714.03
161009	INVENTORIES-DIESEL	.00	20,376.74
171200	ADVANCE TO GOLF COURSE	.00	360,000.00
171459	ADVANCE TO TIF 16	.00	34,429.18
171460	ADVANCE TO TIF #1	.00	595,621.16
171474	ADVANCE TO TIF 12	.00	65,584.77
171476	ADVANCE TO TIF #13	.00	518,576.15
171577	ADVANCE TO UPPER FLOOR RENO	.00	350,000.00
171640	ADVANCE TO TRANSIT UTILITY	.00	2,709,712.36
	TOTAL ASSETS	-2,901,562.05	43,095,473.51
LIABILITIES			
211000	ACCOUNTS PAYABLE	-29,290.39	-30,221.80
211005	PURCHASE CARD PAYABLE	-127,143.34	-139,908.59
215200	RETIREMENT DEDUCTIONS PAYABLE	970.81	-160,227.14
215302	LIFE INSUR DEDUCTIONS PAYABLE	-48.72	5,236.04
217000	ACCRUED WAGES & BENEFITS PAYABLE	.00	25,604.76
231900	SECURITY DEPOSIT	.00	-210,270.29
231906	PERFORMANCE DEP-DECKER DESIGN	.00	-12,500.00
242103	DUE TO STATE SALES TAX	43,596.83	29,748.97
249000	ROOM TAX COLLECTIONS	-28,978.17	-151,489.55
261000	DEFERRED TAX ROLL	97.51	2,690.21
261070	DEFERRED REVENUE	429.87	.00
269000	DEFERRED REVENUE	3,000.00	-22,200.00
285045	RECTRAC CR BAL CTRL	-14,706.58	-24,932.40
299500	ENCUMBRANCES	-1,484.41	19,224.20
	TOTAL LIABILITIES	-153,556.59	-669,245.59
FUND BALANCE			
192000	REVENUES	-639,401.77	-38,281,481.76

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE

FUND BALANCE			
299000	EXPENDITURES	3,693,036.00	10,393,506.92
341200	FB RESERVED PREPAID EXPENSE	.00	-39,488.97
341201	FB RESERVE GOLF COURSE	.00	-360,000.00
341301	FB RESERVED TIF #17 ADVANCE	.00	-11,351.17
341303	FB RESERVED TIF #7 ADVANCE	.00	-5,698.45
341307	FB RESERVED DELQ PROPERTY TAX	.00	-51,471.40
341308	FB RESERVED TIF #16 ADVANCE	.00	-34,429.18
341309	FB RESERVED TIF #6 ADVANCE	.00	-11,137.06
341311	FB RESERVED TIF #9 ADVANCE	.00	-1,404.68
341322	FB RESERVE TIF #11	.00	-26,727.83
341323	FB RESERVED TIF #12	.00	-65,584.77
341325	FB RESERVED TIF#13 ADVANCE	.00	-518,576.15
343000	FB UNRESERVED/UNDESIGNATED	.00	-13,393,159.22
399200	FB BUDGET RESERVE FOR ENCUMBR	1,484.41	-19,224.20
TOTAL FUND BALANCE		3,055,118.64	-42,426,227.92
TOTAL LIABILITIES + FUND BALANCE		2,901,562.05	-43,095,473.51
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CITY OF LA CROSSE
DEBT FUND BALANCE SHEET MARCH 2020

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FUND: 300 DEBT SERVICE & CAPITAL OUTLAY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
300	111000	*WORKING CASH	-503,134.53	7,973,621.12
300	115003	CASH W ESCROW AGENT	227.61	12,768.05
300	133000	INTEREST RECEIVABLE	.00	175,242.07
300	171472	ADVANCE TO TIF #11	.00	1,400,000.00
300	172000	LOANS RECEIVABLE	.00	1,675,000.00
TOTAL ASSETS			-502,906.92	11,236,631.24

LIABILITIES				
300	213000	GO OBLIGATIONS PAYABLE	.00	-830.00
300	267000	DEFERRED PRINCIPAL RECEIVABLE	.00	-1,675,000.00
300	267003	DEFERRED INTEREST RECEIVABLE	.00	-175,242.07
TOTAL LIABILITIES			.00	-1,851,072.07

FUND BALANCE				
300	192000	REVENUES	-97,514.29	-195,444.61
300	299000	EXPENDITURES	600,421.21	4,020,502.67
300	341000	FB RESERVED	.00	-13,210,617.23
TOTAL FUND BALANCE			502,906.92	-9,385,559.17
TOTAL LIABILITIES + FUND BALANCE			502,906.92	-11,236,631.24
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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
111000	CASH	-236,797.77	11,743,460.59
115000	RESTRICTED CASH/INVESTMENTS	.00	2,273,098.07
118000	PETTY CASH/CHANGE FUND	.00	77,350.00
118002	CHANGE FUND FROM ROOM TAX	.00	9,400.00
131000	ACCOUNTS RECEIVABLE	-68,734.42	286,837.63
131001	REC TRACK ACCOUNTS RECEIVABLE	1,504.59	1,504.59
133000	INTEREST RECEIVABLE	-1,697.10	2,401,619.66
141000	DUE FROM FEDERAL	38,125.50	195,201.28
141001	DUE FROM HUD	.00	60,163.34
142000	DUE FROM STATE	.00	33,638.12
161000	INVENTORIES	.00	21,311.00
171474	ADVANCE TO TIF 12	.00	127,801.95
172000	LOANS RECEIVABLE	-5,025.96	1,548,523.94
172002	LOAN REC 1907 CHARLES ST	-28,681.04	775,988.49
172020	LOANS RECEIVABLE	-1,781.23	5,092,594.00
172021	LOAN REC EAST POINT LLC	30.00	361,626.00
172023	PRINCIPAL RECEIVABLE	-585.26	1,102,336.69
	TOTAL ASSETS	-303,642.69	26,112,455.35
LIABILITIES			
211000	ACCOUNTS PAYABLE	-94,314.46	-96,190.75
231900	SECURITY DEPOSIT	-127.11	-63,232.05
261070	DEFERRED REVENUE	.00	-365,454.09
266000	DEFERRED GRANT REVENUE	.00	-16,700.05
267000	DEFERRED PRINCIPAL RECEIVABLE	34,262.26	-3,349,475.12
267002	DEFERRED PRINCIPAL RECEIVABLE	1,781.23	-5,531,594.00
267003	DEFERRED INTEREST RECEIVABLE	1,697.10	-2,401,619.66
269000	DEFERRED REVENUE	5,691.46	-42,953.98
271100	ADVANCE FROM GENERAL FUND	.00	-710,000.00
299500	ENCUMBRANCES	135,246.45	267,585.82
	TOTAL LIABILITIES	84,236.93	-12,309,633.88
FUND BALANCE			
192000	REVENUES	-423,876.18	-1,609,143.15
299000	EXPENDITURES	778,528.39	2,310,694.46
311010	CONTRIBUTION FROM OTHER	.00	-25,000.00
341000	FB RESERVED	.00	-11,443,314.98
341001	FB COMMITTED	.00	-979.81
341313	FB RESERVED 2% ROOM TAX	.00	-2,537,791.68
341314	FB RESERVED TICKET SURCHARGE	.00	-442,873.51
342000	FB DESIGNATED & UNRESERVED	.00	-57,964.47
343000	FB UNRESERVED/UNDESIGNATED	.00	271,137.49
399200	FB BUDGET RESERVE FOR ENCUMBR	-135,246.45	-267,585.82
	TOTAL FUND BALANCE	219,405.76	-13,802,821.47
	TOTAL LIABILITIES + FUND BALANCE	303,642.69	-26,112,455.35

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CITY OF LA CROSSE
SPECIAL FUND BALANCE SHEET MARCH 2020

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
111000	CASH	-883,893.90	43,423,062.20
115003	CASH W ESCROW AGENT	.00	1,066,431.00
126000	SPECIAL ASSESSMENT RECEIVABLE	-1,100.00	-6,637.98
126001	SA REC CURB & GUTTER	.00	3,279.04
126002	SA REC PAVING	-480.80	210,468.74
126003	SA REC SANITARY SEWER	.00	303,095.49
126004	SA REC SIDEWALKS	-486.00	34,021.32
126005	SA REC WATER MAIN	.00	62,407.99
126011	SA REC STREETSCAPING	.00	2,464.72
126012	SA REC WATER SVCES	.00	686.00
126303	DEF SA REC SANITARY SEWER	.00	15,333.73
126307	DEF SA REC LIFT STATION	.00	21,997.04
131000	ACCOUNTS RECEIVABLE	405,862.51	3,842,710.46
131002	DELQ A/R FROM TAX ROLL	-710.68	126,725.73
133000	INTEREST RECEIVABLE	-733.34	110,538.17
142000	DUE FROM STATE	.00	26,200.00
159880	TAXES DUE FROM TAX AGENCY FUND	.00	-26,570.35
172000	LOANS RECEIVABLE	.00	976,129.25
	TOTAL ASSETS	-481,542.21	50,192,342.55
LIABILITIES			
211000	ACCOUNTS PAYABLE	-420,493.13	-420,493.13
261070	DEFERRED REVENUE	-415,000.00	-415,000.00
262000	DEF REV SPECIAL ASSESSMENT	966.80	-658,224.94
266000	DEFERRED GRANT REVENUE	.00	-1,056,000.00
267000	DEFERRED PRINCIPAL RECEIVABLE	.00	-818,750.00
267002	DEFERRED PRINCIPAL RECEIVABLE	.00	-157,379.25
267003	DEFERRED INTEREST RECEIVABLE	733.34	-110,538.17
269000	DEFERRED REVENUE	.00	-2,335,000.00
271100	ADVANCE FROM GENERAL FUND	.00	-1,342,013.21
271610	ADVANCE FROM PARKING UTILITY	.00	-1,000,000.00
271630	ADVANCE FROM WASTEWATER UTILITY	.00	-82,965.35
271645	ADVANCE FROM WATER UTILITY	.00	-202,363.94
271650	ADVANCE FROM STORM UTILITY	.00	-32,494.00
273000	ADVANCE FROM DEBT SERVICE FUND	.00	-1,400,000.00
299500	ENCUMBRANCES	14,829,534.46	34,784,378.04
	TOTAL LIABILITIES	13,995,741.47	24,753,156.05
FUND BALANCE			
192000	REVENUES	-739,552.58	-14,924,032.29
299000	EXPENDITURES	2,054,887.78	7,439,476.41
341000	FB RESERVED	.00	-32,676,564.68
399200	FB BUDGET RESERVE FOR ENCUMBR	-14,829,534.46	-34,784,378.04
	TOTAL FUND BALANCE	-13,514,199.26	-74,945,498.60
	TOTAL LIABILITIES + FUND BALANCE	481,542.21	-50,192,342.55

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CITY OF LA CROSSE
CAPITAL FUND BALANCE SHEET MARCH 2020

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
111000	CASH	-186,041.99	3,417,921.57
115000	RESTRICTED CASH/INVESTMENTS	.00	68,002.10
118000	PETTY CASH/CHANGE FUND	.00	1,420.00
119000	ATM CASH	.00	-7,140.00
131000	ACCOUNTS RECEIVABLE	-8,163.81	1,378,481.12
161008	INVENTORIES-UNLEADED	.00	2,059.26
161009	INVENTORIES-DIESEL	.00	7,933.34
162000	PREPAID EXPENSE	.00	901,469.93
185900	ACCUM DEPR MACHINE/EQUIP	.00	-19,542.44
186125	CONTRACTOR'S EQUIPMENT	.00	37,413.96
186130	EQUIPMENT	.00	258,443.63
186135	FURNITURE & FIXTURES	.00	29,513.64
186150	PROPERTY IN THE OPEN	.00	9,138.25
186160	VEHICLES	.00	189,667.47
186903	ACCUM DEPR AIRPORT	.00	-17,919,367.72
187000	CONSTRUCTION WORK IN PROGRESS	.00	23,748,644.13
188007	AIRPORT FACILITY	.00	59,132,953.71
190000	WRS NET PENSION ASSET	.00	120,054.00
192400	DFRD OUTFLOW WRS OPEB	.00	7,031.00
192500	DFRD OUTFLOW WRS PENSION	.00	354,680.00
	TOTAL ASSETS	-194,205.80	71,718,776.95
LIABILITIES			
211000	ACCOUNTS PAYABLE	3,678.23	.00
213000	GO OBLIGATIONS PAYABLE	.00	-3,140,000.00
216000	ACCRUED INTEREST	.00	-32,743.00
218100	ACCRUED VACATION PAYABLE	.00	-17,930.62
218200	ACCRUED COMP PAYABLE	.00	-3,596.78
218300	ACCRUED SICK PAYABLE	.00	-288.16
238000	WRS NET OPEB LIABILITY	.00	-64,026.00
262300	DFRD INFLOW CITY OPEB	.00	-331,503.00
262400	DFRD INFLOW WRS OPEB	.00	-902.00
262500	DFRD INFLOW WRS PENSION	.00	-366,972.00
266000	DEFERRED GRANT REVENUE	.00	-1,065,000.00
273000	ADVANCE FROM DEBT SERVICE FUND	.00	-1,215,000.00
281400	POST EE HEALTH INSURANCE	.00	-1,404,694.00
298000	UNAMORTIZED BOND PREMIUM/DISCT	.00	-30,971.05
299500	ENCUMBRANCES	.00	356,975.19
	TOTAL LIABILITIES	3,678.23	-7,316,651.42
FUND BALANCE			
192000	REVENUES	-259,459.68	-998,935.31
299000	EXPENDITURES	449,987.25	1,144,707.88
311000	CONTRIBUTION FROM CITY	.00	-10,333,770.01

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CITY OF LA CROSSE
AIRPORT BALANCE SHEET MARCH 2020

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE

FUND BALANCE			
311005	CONTRIBUTION FROM OTHER GOVT	.00	-229,135.55
312000	CONTRIBUTION FROM FEDERAL	.00	-223,639.00
339000	RETAINED EARNINGS	.00	-53,315,554.35
399100	FB BUDGETARY UNRESERVED	.00	-88,824.00
399200	FB BUDGET RESERVE FOR ENCUMBR	.00	-356,975.19

	TOTAL FUND BALANCE	190,527.57	-64,402,125.53

	TOTAL LIABILITIES + FUND BALANCE	194,205.80	-71,718,776.95
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FUND: 610 PARKING UTILITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
610	111000	*WORKING CASH	130,251.78	1,690,140.69
610	115611	*RESTRICTED CASH SURPLUS	.00	1,044,894.56
610	131000	ACCOUNTS RECEIVABLE	-947.87	14,954.81
610	131002	DELQ A/R FROM TAX ROLL	.00	2,519.81
610	131100	ACCTS REC PARKING CITATIONS	.00	770,726.55
610	159880	TAXES DUE FROM TAX AGENCY FUND	.00	42,525.25
610	171472	ADVANCE TO TIF #11	.00	1,000,000.00
610	183003	CITY BUILDINGS	.00	5,561,800.04
610	183015	TRANSIT CENTER	.00	149,175.40
610	183900	ACCUM DEPR BLDGS/IMPROVEMENTS	.00	-8,757.38
610	185900	ACCUM DEPR MACHINE/EQUIP	.00	-13,795.97
610	186000	INFRASTRUCTURE	.00	575,183.47
610	186120	COMMUNICATIONS	.00	68,640.00
610	186130	EQUIPMENT	.00	117,685.00
610	186155	SOFTWARE	.00	160,942.99
610	186160	VEHICLES	.00	119,896.00
610	186701	LA CROSSE CENTER RAMP	.00	3,355,408.42
610	186702	MARKET SQUARE PARKING RAMP	.00	9,581,556.58
610	186703	FIRST BANK RAMP	.00	3,414,314.27
610	186704	FIRST BANK RAMP SITE	.00	2,080,523.44
610	186705	1995 JAY STREET RAMP	.00	44,100.63
610	186706	PARKING LOTS	.00	668,938.86
610	186708	LAX CTR RAMP EXPANSION	.00	7,303,669.85
610	186709	INVENTORY	.00	288,786.80
610	186710	RIVERSIDE CTR RAMP	.00	10,851,783.64
610	186711	PINE STREET RAMP	.00	17,153,371.74
610	186900	ACCUM DEPR INFRASTRUCTURE	.00	-16,677,859.08
610	187000	CONSTRUCTION WORK IN PROGRESS	.00	172,313.74
610	188900	ACCUM DEPR OTHER ASSETS	.00	-31,054.06
610	190000	WRS NET PENSION ASSET	.00	73,070.00
610	192400	DFRD OUTFLOW WRS OPEB	.00	5,666.00
610	192500	DFRD OUTFLOW WRS PENSION	.00	215,872.00
TOTAL ASSETS			129,303.91	49,796,994.05
LIABILITIES				
610	211000	ACCOUNTS PAYABLE	-540.30	-540.30
610	213000	GO OBLIGATIONS PAYABLE	.00	-15,010,000.00
610	216000	ACCRUED INTEREST	.00	-167,943.00
610	218100	ACCRUED VACATION PAYABLE	.00	-16,528.12
610	218200	ACCRUED COMP PAYABLE	.00	-2,301.53
610	218300	ACCRUED SICK PAYABLE	.00	-1,638.61
610	238000	WRS NET OPEB LIABILITY	.00	-51,598.00
610	261000	DEFERRED TAX ROLL	.00	167,943.00
610	262300	DFRD INFLOW CITY OPEB	.00	-173,241.00
610	262400	DFRD INFLOW WRS OPEB	.00	-727.00
610	262500	DFRD INFLOW WRS PENSION	.00	-223,353.00
610	281400	POST EE HEALTH INSURANCE	.00	-734,082.00
610	298000	UNAMORTIZED BOND PREMIUM/DISCT	.00	-715,581.95
610	299500	ENCUMBRANCES	.00	149,988.17

FUND: 610 PARKING UTILITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

LIABILITIES				
	TOTAL LIABILITIES		-540.30	-16,779,603.34

FUND BALANCE				
610	192000	REVENUES	-209,008.01	-649,811.46
610	299000	EXPENDITURES	80,244.40	350,549.74
610	311000	CONTRIBUTION FROM CITY	.00	-15,440,242.75
610	311008	CONTRIBUTION FROM PARKING UTIL	.00	-5,357,681.36
610	312000	CONTRIBUTION FROM FEDERAL	.00	-1,000,000.00
610	339000	RETAINED EARNINGS	.00	-10,770,216.71
610	399200	FB BUDGET RESERVE FOR ENCUMBR	.00	-149,988.17
	TOTAL FUND BALANCE		-128,763.61	-33,017,390.71
	TOTAL LIABILITIES + FUND BALANCE		-129,303.91	-49,796,994.05
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FUND: 620 SANITARY DISTRICT #1			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
620	111000	*WORKING CASH	.00	269,921.75
620	136000	UNBILLED CUSTOMER RECEIVABLES	.00	48,909.28
620	186500	INFRASTRUCTURE	.00	624,933.94
620	186900	ACCUM DEPR INFRASTRUCTURE	.00	-323,658.77
TOTAL ASSETS			.00	620,106.20

LIABILITIES				
620	222200	MATURED REV BONDS/INT PAYABLE	.00	-133.75
TOTAL LIABILITIES			.00	-133.75

FUND BALANCE				
620	192000	REVENUES	.00	-470.65
620	316000	CONTRIBUTION FROM CUSTOMERS	.00	-422,735.37
620	339000	RETAINED EARNINGS	.00	-196,766.43
TOTAL FUND BALANCE			.00	-619,972.45
TOTAL LIABILITIES + FUND BALANCE			.00	-620,106.20
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FUND: 630 WASTE WATER UTILITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
630	111000	*WORKING CASH	405,803.82	841,676.05
630	131000	ACCOUNTS RECEIVABLE	22,775.18	193,835.68
630	131002	DELQ A/R FROM TAX ROLL	-849.27	39,803.41
630	138001	MISC ACCOUNTS RECEIVABLE	-31,436.94	34,081.29
630	138100	ACCRUED REVENUE	-902,929.12	.00
630	159880	TAXES DUE FROM TAX AGENCY FUND	.00	48,475.36
630	161000	INVENTORY	.00	5.99
630	162000	PREPAID EXPENSE	415,000.00	415,000.00
630	171459	ADVANCE TO TIF 16	.00	62,237.56
630	171474	ADVANCE TO TIF 12	.00	20,727.79
630	172000	LOANS RECEIVABLE	.00	5,550.00
630	177100	UNAMORTIZED DEBT DISCNT/EXPENS	.00	.02
630	183000	BUILDINGS	.00	18,392,421.30
630	183003	CITY BUILDINGS	.00	77,830.00
630	183900	ACCUM DEPR BLDGS/IMPROVEMENTS	.00	-2,145.05
630	184900	ACCUM DEPR FURNITURE/FIXTURES	.00	-693.23
630	185500	COMPUTERS	.00	5,528.46
630	185900	ACCUM DEPR MACHINE/EQUIP	.00	-441,139.97
630	186130	EQUIPMENT	.00	171,104.28
630	186135	FURNITURE & FIXTURES	.00	27,729.00
630	186160	VEHICLES	.00	491,696.21
630	186500	INFRASTRUCTURE	.00	30,975,205.59
630	186900	ACCUM DEPR INFRASTRUCTURE	.00	-5,138.54
630	186902	ACCUM DEPRECIATION	.00	-18,314,283.42
630	187000	CONSTRUCTION WORK IN PROGRESS	.00	2,039,723.01
630	190000	WRS NET PENSION ASSET	.00	196,462.00
630	192400	DFRD OUTFLOW WRS OPEB	.00	22,808.00
630	192500	DFRD OUTFLOW WRS PENSION	.00	580,413.00
TOTAL ASSETS			-91,636.33	35,878,913.79
LIABILITIES				
630	211000	ACCOUNTS PAYABLE	-434,525.21	-436,775.21
630	218100	ACCRUED VACATION PAYABLE	.00	-56,780.04
630	218200	ACCRUED COMP PAYABLE	.00	-13,562.27
630	218300	ACCRUED SICK PAYABLE	.00	-64,584.11
630	238000	WRS NET OPEB LIABILITY	.00	-207,697.00
630	262300	DFRD INFLOW CITY OPEB	.00	-529,313.00
630	262400	DFRD INFLOW WRS OPEB	.00	-2,926.00
630	262500	DFRD INFLOW WRS PENSION	.00	-600,529.00
630	267000	DEFERRED PRINCIPAL RECEIVABLE	.00	-30,550.00
630	281400	POST EE HEALTH INSURANCE	.00	-2,242,883.00
630	299500	ENCUMBRANCES	.00	157,056.19
TOTAL LIABILITIES			-434,525.21	-4,028,543.44
FUND BALANCE				
630	192000	REVENUES	410,265.39	-651,670.66
630	299000	EXPENDITURES	115,896.15	917,516.75
630	311000	CONTRIBUTION FROM CITY	.00	-187,382.83
630	311007	CONTRIBUTION FROM WASTEWATER	.00	-541,240.70

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CITY OF LA CROSSE
ENTERPRISE FUND BALANCE SHEET MARCH 2020

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FUND: 630 WASTE WATER UTILITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

FUND BALANCE				
630	339000	RETAINED EARNINGS	.00	-39,245,522.58
630	339001	UNRESERVED RE DEPRECIATION	.00	16,931,956.78
630	343003	CONTRIBUTIONS IN AID OF CONSTR	.00	-8,916,970.92
630	399200	FB BUDGET RESERVE FOR ENCUMBR	.00	-157,056.19
TOTAL FUND BALANCE			526,161.54	-31,850,370.35
TOTAL LIABILITIES + FUND BALANCE			91,636.33	-35,878,913.79
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CITY OF LA CROSSE
ENTERPRISE FUND BALANCE SHEET MARCH 2020

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FUND: 632 WWU EQUIPMENT REPLACEMENT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
632	111000	*WORKING CASH	.00	-15,830.00
632	115001	*RESTRICTED CASH EQP REPLACEMT	-345,462.11	1,058,032.76
TOTAL ASSETS			-345,462.11	1,042,202.76

FUND BALANCE				
632	192000	REVENUES	.00	-2,367.90
632	299000	EXPENDITURES	345,462.11	346,512.11
632	339000	RETAINED EARNINGS	.00	-1,386,346.97
TOTAL FUND BALANCE			345,462.11	-1,042,202.76
TOTAL LIABILITIES + FUND BALANCE			345,462.11	-1,042,202.76
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FUND: 640 TRANSIT UTILITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
640	111000	*WORKING CASH	-242,196.62	1,786,224.00
640	118000	*PETTY CASH/CHANGE FUND	.00	1,000.00
640	131000	ACCOUNTS RECEIVABLE	45,548.20	94,526.20
640	161005	INVENTORY HEATING OIL	.00	9,391.18
640	161006	INVENTORY PARTS	.00	90,954.57
640	161007	INVENTORY TIRES	.00	7,672.00
640	183001	BUILDINGS BUS SERVICE	.00	1,002,573.40
640	183002	BUILDINGS BUS SHELTERS	.00	162,431.63
640	183015	TRANSIT CENTER	.00	26,521,397.83
640	185001	BUSES	.00	7,085,682.54
640	185002	SERVICE EQUIPMENT	.00	239,320.00
640	185003	COMMUNICATIONS EQUIPMENT	158,729.61	299,560.14
640	185004	SHOP/GARAGE EQUIPMENT	.00	102,802.86
640	185005	OFFICE EQUIPMENT	.00	15,469.29
640	185006	SIGNS	.00	19,477.78
640	185007	WASTE CONTAINERS	.00	10,640.10
640	185008	BIKE RACKS	.00	15,566.00
640	185897	ACCUM DEPR TRANSIT CENTER	.00	-1,920,109.00
640	185898	ACCUM DEPR BUS SERVICE	.00	-698,637.28
640	185899	ACCUM DEPR BUS SHELTERS	.00	-144,277.03
640	185900	ACCUM DEPR MACHINE/EQUIP	.00	-940,354.20
640	185901	ACCUM DEPR BUSES	.00	-3,960,935.42
640	185902	ACCUM DEPR SERVICE EQUIPMENT	.00	-206,312.00
640	185903	ACCUM DEPR COMMUNICATION EQP	.00	-133,486.69
640	185904	ACCUM DEPR SHOP EQUIPMENT	.00	-86,170.72
640	185905	ACCUM DEPR OFFICE EQUIPMENT	.00	-15,469.20
640	185906	ACCUM DEPR SIGNS	.00	-14,633.63
640	185907	ACCUM DEPR WASTE CONTAINERS	.00	-10,640.10
640	185908	ACCUM DEPR BIKE RACKS	.00	-14,787.46
640	186145	IMPROVEMENTS	.00	15,000.00
640	186160	VEHICLES	.00	513,504.00
TOTAL ASSETS			-37,918.81	29,847,380.79
LIABILITIES				
640	211000	ACCOUNTS PAYABLE	-33,925.09	-358,079.23
640	218100	ACCRUED VACATION PAYABLE	.00	-112,439.09
640	218300	ACCRUED SICK PAYABLE	.00	-111,197.08
640	269001	DEF REV UNREDEEMED TOKENS/PASS	.00	34,828.02
640	271100	ADVANCE FROM GENERAL FUND	.00	-2,709,712.36
TOTAL LIABILITIES			-33,925.09	-3,256,599.74
FUND BALANCE				
640	192000	REVENUES	-141,991.79	-430,801.68
640	299000	EXPENDITURES	372,565.30	1,160,534.55
640	311000	CONTRIBUTION FROM CITY	-158,729.61	-2,240,929.59
640	311001	CONTRIBUTION FROM SHELBY	.00	-8,371.00
640	311004	CONTRIBUTION FROM UTILITIES	.00	-1,027,008.00
640	311010	CONTRIBUTION FROM OTHER	.00	-1,657,132.00
640	312000	CONTRIBUTION FROM FEDERAL	.00	-5,306,779.12

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CITY OF LA CROSSE
ENTERPRISE FUND BALANCE SHEET MARCH 2020

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FUND: 640 TRANSIT UTILITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE	

FUND BALANCE				
640	314000	CONTRIBUTION FROM STATE	.00	-690,774.07
640	339000	RETAINED EARNINGS	.00	-16,389,520.14

TOTAL FUND BALANCE		71,843.90	-26,590,781.05	

TOTAL LIABILITIES + FUND BALANCE		37,918.81	-29,847,380.79	
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FUND: 645 WATER UTILITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE	

ASSETS				
645	111000	*WORKING CASH	41,475.49	3,017,297.29
645	115002	RESTRICTED CASH BONDS	.00	610,856.00
645	126008	P0142 SA REC MAPLE GROVE	.00	3,199.00
645	126009	P0142 SA REC CTY HWY B	.00	2,350.78
645	131000	ACCOUNTS RECEIVABLE	17,484.14	269,502.22
645	131002	DELQ A/R FROM TAX ROLL	-1,058.73	50,796.71
645	138001	MISC ACCOUNTS RECEIVABLE	308.97	10,697.59
645	138100	P0173 ACCRUED REVENUE	-1,132,712.34	.00
645	151100	P0123 INVESTMENT IN MUNICIPALITY	.00	403,732.11
645	159880	TAXES DUE FROM TAX AGENCY FUND	.00	67,752.94
645	161001	P0154 INVENTORY HYDRANTS	.00	139,545.01
645	161002	P0154 INVENTORY MAINS	.00	253,757.27
645	161003	P0154 INVENTORY METERS	.00	18,616.67
645	171471	ADVANCE TO TIF #10	.00	202,363.94
645	172000	LOANS RECEIVABLE	.00	8,225.00
645	182000	P0310 LAND	.00	98,158.18
645	183000	P0321 STRUCTURES & IMPROVEMENTS	.00	1,737,487.62
645	185000	P0323 OTHER POWER PRODUCTION EQUIP	.00	344,316.29
645	185000	P0325 ELECTRIC PUMPING EQUIPMENT	.00	2,071,826.85
645	185000	P0328 OTHER PUMPING EQUIPMENT	.00	267,500.00
645	185000	P0334 WAT-TREATMENT EQUIP	.00	340,031.78
645	185000	P0361 SCADA EQUIPMENT	.00	394,896.30
645	185000	P0391 OFFICE FURNITURE & EQUIPMENT	.00	8,861.08
645	185000	P0393 STORE EQUIPMENT	.00	1,634.44
645	185000	P0394 TOOLS SHOP/GARAGE	.00	263,756.57
645	185000	P0396 POWER OPERATED EQUIPMENT	.00	923,493.71
645	185000	P0397 COMMUNICATION EQUIPMENT	.00	348,225.69
645	185020	P0325 CONTRIBUTED ELEC PMPNG EQP	.00	84,604.88
645	185500	P0360 COMPUTER EQUIPMENT	405.03	74,912.44
645	185600	P0392 TRANSPORTATION EQUIPMENT	.00	841,694.19
645	185900	P0323 ACCUM DEPR OTHR POWER PRODUCTN	.00	-145,513.91
645	185900	P0325 ACCUM DEPR ELEC PUMPING EQP	.00	-1,049,380.49
645	185900	P0328 ACCUM DEPR OTHR PUMPING EQP	.00	-267,500.00
645	185900	P0334 ACCUM DEPR WAT-TREATMENT EQUIP	.00	-116,669.12
645	185900	P0360 ACCUM DEPR COMPUTER EQUIPMENT	.00	-67,707.45
645	185900	P0361 ACCUM DEPR SCADA EQUIPMENT	.00	-140,715.62
645	185900	P0391 ACCUM DEPR OFFICE FURN/EQUIP	.00	-8,861.08
645	185900	P0392 ACCUM DEPR TRANSPORTATION EQP	.00	-531,058.31
645	185900	P0393 ACCUM DEPR STORES EQUIPMENT	.00	-1,634.44
645	185900	P0394 ACCUM DEPR TOOLS SHOP/GARAGE	.00	-187,617.03
645	185900	P0396 ACCUM DEPR POWER OPERATED EQP	.00	-333,153.53
645	185900	P0397 ACCUM DEPR COMMUNICATION EQUIP	.00	-290,834.09
645	185920	P0325 CONTRB ACCUM DEPR ELEC PMP EQP	.00	-13,233.44
645	186600	P0314 WELLS & SPRINGS	.00	701,321.12
645	186600	P0316 SUPPLY MAINS	.00	1,343,636.74
645	186600	P0342 DISTRIBUTION RESERVOIRS	.00	945,688.72
645	186600	P0343 TRANSMISSION/DISTRIBUTION MAIN	.00	13,263,356.54
645	186600	P0345 SERVICES	35.00	8,962,007.16
645	186600	P0348 HYDRANTS	.00	2,203,662.40
645	186601	P0346 METERS	.00	41,840.15
645	186602	P0346 METERS BADGER	.00	1,016,832.23

FUND: 645 WATER UTILITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
645	186603 P0346 METERS METRON	.00	3,890.50
645	186604 P0343 TRANS/DISTR MAINS CONTRIBUTED	.00	4,347,255.14
645	186605 P0345 SERVICES CONTRIBUTED	.00	4,437,888.82
645	186606 P0348 HYDRANTS CONTRIBUTED	.00	399,716.78
645	186607 P0346 METERS SENSUS	.00	1,761,142.39
645	186900 P0314 ACCUM DEPR WELLS & SPRINGS	.00	-564,328.47
645	186900 P0316 ACCUM DEPR SUPPLY MAINS	.00	-548,553.80
645	186900 P0342 ACCUM DEPR DISTRB RESERVOIRS	.00	-252,682.97
645	186900 P0343 ACCUM DEPR TRANSM/DISTRB MAINS	.00	-3,777,402.48
645	186900 P0345 ACCUM DEPR SERVICES	.00	-3,283,524.02
645	186900 P0346 ACCUM DEPR METERS	.00	-230,124.37
645	186900 P0348 ACCUM DEPR HYDRANTS	.00	-1,067,942.67
645	186904 P0343 ACCUM DEPR T/D MAINS CONTRIB	.00	-1,159,999.05
645	186905 P0345 ACCUM DEPR SERVICES CONTRIBUTED	.00	-1,982,958.51
645	186906 P0348 ACCUM DEPR HYDRANTS CONTRIBUTED	.00	-224,970.77
645	187001 P0107 CONSTRUCTION WIP CONTRACTORS	.00	1,050,900.00
645	187002 P0107 CONSTRUCTION WIP SERVICES	525.00	735.00
645	187003 P0107 CONSTRUCTION WIP SERVICE LABOR	9,826.69	15,565.83
645	188000 P0121 NON-UTILITY PROPERTY	.00	3,375.00
645	189900 P0321 ACCUM DEPR STRUCTURES/IMPROVMT	.00	-1,439,593.92
645	190000 WRS NET PENSION ASSET	.00	200,445.00
645	192500 DFRD OUTFLOW WRS PENSION	.00	592,183.00
TOTAL ASSETS		-1,063,710.75	36,465,575.53
LIABILITIES			
645	211000 ACCOUNTS PAYABLE	-11,417.31	-11,417.31
645	218100 P0253 OTHER DEFERRED CREDIT VACATION	.00	-60,367.03
645	218200 P0253 OTHER DEFERRED CREDIT COMP	.00	-5,355.25
645	218300 P0253 OTHER DEFERRED CREDIT SICK	.00	-71,805.55
645	218310 P0253 OTHER DEFERRED CREDIT DEPR	.00	-183,570.59
645	222001 P0236 ACCRUED TAXES	.00	-1,034,941.62
645	262300 DFRD INFLOW CITY OPEB	.00	-699,049.00
645	262500 DFRD INFLOW WRS PENSION	.00	-612,706.00
645	267000 DEFERRED PRINCIPAL RECEIVABLE	.00	-33,225.00
645	273000 P0223 ADVANCE FROM DEBT SERVICE FUND	19,627.33	-814,733.01
645	281400 POST EE HEALTH INSURANCE	.00	-2,962,114.00
645	299500 ENCUMBRANCES	.00	159,319.66
TOTAL LIABILITIES		8,210.02	-6,329,964.70
FUND BALANCE			
645	192000 REVENUES	685,251.27	-374,511.13
645	299000 EXPENDITURES	370,249.46	1,601,991.13
645	311000 P0200 CAPITAL PAID BY MUNICIPALITY	.00	-1,151,250.69
645	311002 P0200 CAPITAL PAID BY MUNICIPAL TIF	.00	-477,459.59
645	311003 P0200 CAPITAL PAID BY MUN CD FUNDS	.00	-1,413,069.68
645	341000 P0216 FB RESERVED	.00	-8,562,398.74
645	341319 P0216 FB RESERVED CONTRIBUTED PLANT	.00	-5,986,161.58
645	343000 FB UNRESERVED/UNDESIGNATED	.00	-1,220,153.85
645	349900 GASB 68 WRS ALLOCATED	.00	-238,758.00

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CITY OF LA CROSSE
ENTERPRISE FUND BALANCE SHEET MARCH 2020

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FUND: 645 WATER UTILITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

FUND BALANCE				
645	399100	FB BUDGETARY UNRESERVED	.00	-12,154,519.04
645	399200	FB BUDGET RESERVE FOR ENCUMBR	.00	-159,319.66
TOTAL FUND BALANCE			1,055,500.73	-30,135,610.83
TOTAL LIABILITIES + FUND BALANCE			1,063,710.75	-36,465,575.53
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FUND: 650 STORM WATER UTILITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

ASSETS				
650	111000	*WORKING CASH	-1,623.05	4,924,081.56
650	131000	ACCOUNTS RECEIVABLE	6,693.73	90,320.68
650	131002	DELQ A/R FROM TAX ROLL	-229.13	12,547.31
650	138100	ACCRUED REVENUE	-321,369.54	42,272.84
650	159880	TAXES DUE FROM TAX AGENCY FUND	.00	23,671.67
650	171459	ADVANCE TO TIF 16	.00	32,494.00
650	186000	INFRASTRUCTURE	.00	2,883,768.15
650	186900	ACCUM DEPR INFRASTRUCTURE	.00	-141,947.46
650	187000	CONSTRUCTION WORK IN PROGRESS	.00	3,165,142.47
650	190000	WRS NET PENSION ASSET	.00	40,207.00
650	192400	DFRD OUTFLOW WRS OPEB	.00	4,434.00
650	192500	DFRD OUTFLOW WRS PENSION	.00	118,784.00
TOTAL ASSETS			-316,527.99	11,195,776.22

LIABILITIES				
650	238000	WRS NET OPEB LIABILITY	.00	-40,379.00
650	262400	DFRD INFLOW WRS OPEB	.00	-569.00
650	262500	DFRD INFLOW WRS PENSION	.00	-122,900.00
650	273000	ADVANCE FROM DEBT SERVICE FUND	.00	-.48
650	299500	ENCUMBRANCES	-377,566.96	151,618.84
TOTAL LIABILITIES			-377,566.96	-12,229.64

FUND BALANCE				
650	192000	REVENUES	109,666.74	-256,363.91
650	299000	EXPENDITURES	206,861.25	371,860.79
650	339000	RETAINED EARNINGS	.00	-11,147,424.62
650	399200	FB BUDGET RESERVE FOR ENCUMBR	377,566.96	-151,618.84
TOTAL FUND BALANCE			694,094.95	-11,183,546.58
TOTAL LIABILITIES + FUND BALANCE			316,527.99	-11,195,776.22
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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
111000	CASH	-816,041.53	22,230,760.26
131000	ACCOUNTS RECEIVABLE	-6,721.23	-11,865.19
161000	INVENTORIES	-14,681.30	80,872.97
	TOTAL ASSETS	-837,444.06	22,299,768.04
LIABILITIES			
211000	ACCOUNTS PAYABLE	4,595.58	-36,288.00
211002	A/P INCURRED BUT NOT REPORTED	.00	-4,768,696.57
261070	DEFERRED REVENUE	.00	-42,346.33
	TOTAL LIABILITIES	4,595.58	-4,847,330.90
FUND BALANCE			
192000	REVENUES	-112,659.28	-454,466.31
299000	EXPENDITURES	945,507.76	2,130,241.43
339000	RETAINED EARNINGS	.00	-19,128,212.26
	TOTAL FUND BALANCE	832,848.48	-17,452,437.14
	TOTAL LIABILITIES + FUND BALANCE	837,444.06	-22,299,768.04

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
111000	CASH	7,927,364.77	10,649,517.62
115000	RESTRICTED CASH/INVESTMENTS	.00	19,986.58
121001	REAL ESTATE TAX RECEIVABLE	-7,900,801.12	32,082,278.86
121002	PERSONAL PROPERTY TAX RECEIVAB	-6,927.61	656,921.19
131000	ACCOUNTS RECEIVABLE	-18,719.91	30,469.72
	TOTAL ASSETS	916.13	43,439,173.97
LIABILITIES			
211000	ACCOUNTS PAYABLE	-4,121.00	-6,769.63
231900	SECURITY DEPOSIT	.00	-12,000.00
243100	DUE TO COUNTY CURR APPORTIONMN	.00	-4,571,832.23
246010	TAX DUE TO LAX SCHOOL DISTRICT	.00	-14,829,210.81
246020	TAX DUE TO ONAL SCHOOL DISTRIC	.00	-96,652.93
247000	TAX DUE TO WTC	.00	-1,961,683.55
251002	OTHER INTEREST TO BE DISTRIBUT	-27,309.50	-27,309.50
251003	PFM INTEREST TO BE DISTRIBUTED	3,754.77	-51,750.45
259900	TAXES DUE TO GENERAL FUND	.00	-20,855,752.99
259916	TAXES DUE TO SPECIAL ASSMNTS	.00	26,570.35
259917	TAXES DUE TO PARKING UTILITY	.00	-42,525.25
259918	TAXES DUE TO WASTEWATER UTILITY	.00	-48,475.36
259919	TAXES DUE TO WATER UTILITY	.00	-67,752.94
259921	TAXES DUE TO STORM UTILITY	.00	-23,671.67
285003	ECON DVLP	.00	-1,337.50
285015	RECREATION UNIFORMS	.00	-1,458.00
285016	BINOCULAR RECEIPTS	.00	-1,509.42
285020	MISCELLANEOUS	-30.00	-28,356.74
285021	POSTAGE	.00	-2.00
285023	REC ASA MEMBERSHIP	.00	-20.00
285024	SAFETY PATROL TRIP	-1,535.00	-47,408.93
285025	REFUNDS	435.00	-9,978.20
285029	APCOA	.00	-2,864.00
285031	TIP TOP SHOWS DEPOSIT	.00	-450.00
285038	UNLICENSED PETS	.00	-1,524.00
285040	STREET PRIVILEGE PERMITS	30.00	-6,692.00
285042	SISTER CITY SCULPTURE	.00	-58.55
285050	LAX SCHOOLS PILOTS TO BE DISTR	.00	-56,430.98
285051	WTC PILOTS TO BE DISTRIBUTED	.00	-14,635.75
285052	CNTY PILOTS TO BE DISTRIBUTED	.00	-20,565.02
	TOTAL LIABILITIES	-28,775.73	-42,762,108.05
FUND BALANCE			
192000	REVENUES	-31,571.68	-110,784.11
299000	EXPENDITURES	59,431.28	144,196.24
341000	FB RESERVED	.00	-713,338.77

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CITY OF LA CROSSE
TRUST AGENCY FUND BALANCE SHEET MARCH 2020

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE

FUND BALANCE			
343000	FB UNRESERVED/UNDESIGNATED	.00	2,860.72
	TOTAL FUND BALANCE	27,859.60	-677,065.92
	TOTAL LIABILITIES + FUND BALANCE	-916.13	-43,439,173.97
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