

CITY OF LA CROSSE

WISCONSIN

**BALANCE SHEETS
FROM THE
DIRECTOR OF FINANCE AND HUMAN RESOURCES**

**FOR THE MONTHS OF
JANUARY-APRIL 2021**

This document represents the summary Balance Sheets for the months of January-April 2021. The complete detailed unaudited financial statement of approximately 250 pages is on file in the City Clerk's Office.

Valerie Fenske, Director of Finance/HR

FUND: 100 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
100	101001	EQUITY IN POOLED CASH	-5,278,441.57	5,357,576.28
100	101010	WORKING INVESTED CASH	1,443,369.80	-128,192,910.72
100	102001	PETTY CASH BANKS	.00	9,825.00
100	102003	CASH IN DRAWERS-PARKS & REC	.00	250.00
100	102005	ATM CASH	-4,920.00	-28,220.00
100	102006	CASH DRAW DOWN	.00	3,000.00
100	103010	LOCAL GOVT INVESTMENT POOL	-1,332,984.22	49,140,933.62
100	103011	MANAGED INVESTEMENTS	.00	53,051,977.10
100	103170	LOCAL INVESTMENTS	-110,385.58	26,000,000.00
100	105020	DELINQUENT PP TAX REC	-4,976.52	332,622.17
100	115100	ACCOUNTS RECEIVABLE	-79,294.69	857,675.45
100	120000	DUE FROM OTHER GOVERNMENTS	.00	3,438.80
100	121270	DUE FROM TRANSIT	-36,847.55	-36,847.55
100	121290	DUE FROM SPECIAL ASSIGNED	36,847.55	36,847.55
100	121415	DUE FROM TIF #15	-20,316.18	-20,316.18
100	121480	DUE FROM CAPITAL EQUIPMENT	20,316.18	20,316.18
100	121610	DUE FROM PARKING FUND	-128,011.56	-128,011.56
100	121630	DUE FROM WASTE WATER UTILITY	-99,720.80	-99,720.80
100	121640	DUE FROM WATER UTILITY	-1,189,543.72	-1,189,543.72
100	121650	DUE FROM STORM WATER UTILITY	1,417,276.08	1,417,276.08
100	121700	DUE FROM RE & PERSONAL PROP TX	-2,851,373.88	27,956,360.15
100	135000	ADVANCE TO OTHER FUNDS	.00	160,000.00
100	135220	ADVANCE TO RESTRICTED FUNDS	.00	250,000.00
100	135225	ADVANCE TO TRANSIT FUND	-783,730.00	1,100,000.00
100	135412	ADVANCE TO TIF #12	.00	65,584.77
100	140008	INVENTORY-UNLEADED	.00	16,754.64
100	140009	INVENTORY-DIESEL	.00	28,844.18
100	141001	PREPAID EXPENSE	-1,643.38	14,442.88
TOTAL ASSETS			-9,004,380.04	36,128,154.32
LIABILITIES				
100	200000	ACCOUNTS PAYABLE	46,766.90	-80,218.45
100	200001	PURCHASING CARD PAYABLE	-2,844.27	-26,457.29
100	210000	DEFERRED REVENUE	-7,255.90	-83,011.85
100	210005	DEFERRED REVENUE TAX ROLL	.00	8,997.05
100	211000	ACCRUD LIAB - PYRL & RELATD TX	.00	25,604.76
100	211020	RETIREMENT DEDUCTIONS PAYABLE	-159,533.46	-646,880.65
100	211035	LIFE INSUR DEDUCTIONS PAYABLE	469.24	2,648.11
100	211095	OTHER ACCRUED EXPENSES	-16,034.68	-109,019.96
100	222000	DUE TO OTHERS	-4,258.63	-24,984.21
100	222050	DUE TO OTHERS - SECURITY DEP	.00	-222,770.29
100	222050 18U05	DUE TO OTHERS - SECURITY DEP	.00	-12,000.00
100	222700	DUE TO RE & PERSONAL PROP TX	6,643,511.13	6,643,511.13
100	299200	ENCUMBRANCES	128,045.33	213,829.96
TOTAL LIABILITIES			6,628,865.66	5,689,248.31
FUND BALANCE				
100	192000	REVENUES	-1,386,663.99	-39,994,972.78
100	299000	EXPENDITURES	3,890,223.70	16,028,316.08

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CITY OF LA CROSSE
GENERAL FUND JAN-APR 2021

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FUND: 100 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE

FUND BALANCE				
100	340000	FB UNRESERVED	.00	-16,689,553.74
100	341000	FB RESERVED	.00	-947,362.23
100	343000	FB RESERVED ENCUMBRANCES	-128,045.33	-213,829.96
TOTAL FUND BALANCE			2,375,514.38	-41,817,402.63
TOTAL LIABILITIES + FUND BALANCE			9,004,380.04	-36,128,154.32
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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
101001	EQUITY IN POOLED CASH	1,184,312.59	8,563,299.75
101002	CASH YEA CHECKING-STATE BANK	.00	3,339.04
101003	CASH SPL OLY CHK-STATE BANK	.00	2,687.26
101004	CASH SPECIAL REC CHK-ST BANK	.00	1,967.50
101008	CASH FOREST HILLS - STATE BANK	-593,069.58	170,629.98
101100	CASH RESTRICTED	.00	2,228,124.08
102001	PETTY CASH BANKS	.00	86,050.00
102004	CASH IN DRAWERS-GOLF COURSE	.00	1,700.00
115010	SPECIAL ASSESSMENT RECEIVABLE	44,249.68	44,249.68
115100	ACCOUNTS RECEIVABLE	-74,139.16	552,452.83
115200	INTEREST RECEIVABLE	-2,380.35	2,365,467.71
120000	DUE FROM OTHER GOVERNMENTS	-1,145,844.58	45,238.44
135412	ADVANCE TO TIF #12	.00	127,801.95
140000	INVENTORY	.00	9,564.32
140005	INVENTORY-HEATING OIL	.00	3,251.65
140006	INVENTORY-PARTS	.00	74,946.52
140007	INVENTORY-TIRES	.00	3,006.92
151100	LOANS RECEIVABLE	-59,897.72	8,214,329.00
161001	BUILDINGS	.00	27,686,402.86
161999	ACCUM DEPR - BUILDINGS	.00	-3,022,231.70
163001	IMPROVE OTHER BUILDINGS	.00	15,000.00
164001	MACHINERY & EQUIPMENT	.00	742,064.77
164999	ACCUM DEPR - MACHINERY & EQUIP	.00	-683,680.61
166001	VEHICLES	.00	7,678,764.32
166999	ACCUM DEPR - VEHICLES	.00	-4,782,796.23
	TOTAL ASSETS	-646,769.12	50,131,630.04
LIABILITIES			
200000	ACCOUNTS PAYABLE	144,806.38	-676,240.85
210000	DEFERRED REVENUE	.00	-868,582.86
210010	DEF REV SPECIAL ASSESSMENT	-44,249.68	-44,249.68
210015	DEFERRED INTEREST	2,380.35	-2,365,467.71
210020	DEFERRED PRINCIPAL	59,897.72	-8,214,329.00
211000	ACCRUED LIAB-PYRL & RELATD TX	.00	-101,372.09
211100	ACCRUED SICK PAY	.00	-109,200.37
222050	DUE TO OTHERS - SECURITY DEP	-1.88	-63,985.82
235100	ADVANCE FROM GENERAL FUND	783,730.00	-1,510,000.00
299200	ENCUMBRANCES	2,019.96	160,170.56
	TOTAL LIABILITIES	948,582.85	-13,793,257.82
FUND BALANCE			
192000	REVENUES	-1,210,055.97	-4,809,248.79
299000	EXPENDITURES	910,262.20	4,134,061.76
310000	CONTRIBUTED CAPITAL	.00	-9,630,288.78

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CITY OF LA CROSSE
SPECIAL FUND JAN-APR 2021

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE

FUND BALANCE			
330000	RETAINED EARNINGS	.00	-17,965,218.83
340000	FB UNRESERVED	.00	3,023,088.68
341000	FB RESERVED	.00	-10,930,595.70
343000	BUDGETARY FUND BALANCE - RESER	-2,019.96	-160,170.56
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TOTAL FUND BALANCE		-301,813.73	-36,338,372.22
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TOTAL LIABILITIES + FUND BALANCE		646,769.12	-50,131,630.04
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FUND: 300 DEBT SERVICE
 NET CHANGE FOR PERIOD ACCOUNT BALANCE

ASSETS		LIABILITIES		TOTAL ASSETS		TOTAL LIABILITIES		TOTAL FUND BALANCE		TOTAL LIABILITIES + FUND BALANCE	
300	EQUITY IN POOLED CASH	101001	300	300	ACCOUNTS PAYABLE	200000	300	300	REVENUES	192000	300
300	CASH W ESCROW AGENT-USBANK	101102	300	300	BANK OF AMER ESCROW	103013	300	300	EXPENDITURES	299000	300
300	UWB BANK INVESTMENTS	103014	300	300	DEFERRED INTEREST	210015	300	300	FB RESERVED	341000	300
300	INTEREST RECEIVABLE	115200	300	300	DEFERRED PRINCIPAL	210020	300	300	TOTAL FUND BALANCE	-64,414.34	300
300	ADVANCE TO TIF #11	135411	300	300	CURRENT PORTION - BONDS PAY	220001	300	300	TOTAL LIABILITIES	49,353.97	300
300	LOANS RECEIVABLE	151100	300	300			300	300			300
15,060.37				15,060.37				15,060.37			-15,060.37
10,143,361.04				20,086,900.31				-1,869,574.49			-18,217,325.82
7,059,530.38				1,000,000.00				-1,675,000.00			-20,086,900.31
13,088.01				1,675,000.00				-830.00			
2,176.39											
193,744.49											
1,000,000.00											
1,675,000.00											

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
101001	EQUITY IN POOLED CASH	865,867.92	38,944,037.81
103013	BANK OF AMER ESCROW	.00	330,400.00
103014	UMB BANK INVESTMENTS	-1,270,591.12	10,989,760.18
105015	DELINQUENT A/R FROM TAX ROLL	.00	101,444.18
115010	SPECIAL ASSESSMENT RECEIVABLE	-1,962.94	677,794.73
115100	ACCOUNTS RECEIVABLE	-3,886.22	24,919,263.53
115200	INTEREST RECEIVABLE	-1,477.06	22,503.54
141001	PREPAID EXPENSE	.00	84,300.00
151100	LOANS RECEIVABLE	-60,403.93	690,153.02
TOTAL ASSETS		-472,453.35	76,759,656.99
LIABILITIES			
200000	ACCOUNTS PAYABLE	2,833,274.69	-555,629.94
210000	DEFERRED REVENUE	.00	-24,592,252.62
210010	DEF REV SPECIAL ASSESSMENT	1,809.00	-682,803.67
210015	DEFERRED INTEREST	1,477.06	-22,503.54
210020	DEFERRED PRINCIPAL	60,403.93	-510,737.07
222000	DUE TO OTHERS	.00	-84,300.00
235000	ADVANCE FROM OTHER FUNDS	.00	-1,000,000.00
235100	ADVANCE FROM GENERAL FUND	.00	-193,386.72
235610	ADVANCE FROM PARKING FUND	.00	-1,000,000.00
235630	ADVANCE FROM WASTEWATER UTILITY	.00	-20,727.79
235640	ADVANCE FROM WATER UTILITY	.00	-202,363.94
299200	ENCUMBRANCES	-4,738,313.13	13,942,112.51
TOTAL LIABILITIES		-1,841,348.45	-14,922,592.78
FUND BALANCE			
192000	REVENUES	-5,117,908.58	-20,606,294.56
299000	EXPENDITURES	2,693,397.25	17,542,562.10
310000	CONTRIBUTED CAPITAL	.00	490,156.61
341000	FB RESERVED	.00	-45,321,835.75
343000	BUDGETARY FUND BALANCE - RESER	4,738,313.13	-13,942,112.51
399100	FB RESERVED ENCUMBRANCES	.00	459.90
TOTAL FUND BALANCE		2,313,801.80	-61,837,064.21
TOTAL LIABILITIES + FUND BALANCE		472,453.35	-76,759,656.99

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
101001	EQUITY IN POOLED CASH	600,230.16	19,586,116.61
101100	CASH RESTRICTED	.00	1,055,791.80
101101	RESTRICTED BOND CASH	.00	204,789.52
102001	PETTY CASH BANKS	.00	2,420.00
102005	ATM CASH	-5,780.00	-32,640.00
105015	DELINQUENT A/R FROM TAX ROLL	.00	102,411.02
115010	SPECIAL ASSESSMENT RECEIVABLE	.00	5,087.78
115100	ACCOUNTS RECEIVABLE	-991,273.90	80,704,704.07
115210	UNBILLED RECEIVABLES	.00	44,132.93
115310	ACCRUED REVENUE	.00	-55,595.16
135410	ADVANCE TO TIF #10	.00	202,363.94
135411	ADVANCE TO TIF #11	.00	1,000,000.00
135412	ADVANCE TO TIF #12	.00	20,727.79
140000	INVENTORY	.00	5.99
140002	INVENTORY-HYDRANTS	.00	164,932.55
140003	INVENTORY-MAINS	-174.14	224,407.79
140004	INVENTORY-METERS	.00	19,941.40
140008	INVENTORY-UNLEADED	.00	2,729.05
140009	INVENTORY-DIESEL	.00	5,928.22
141001	PREPAID EXPENSE	11,134.09	70,773,239.99
151200	UNAMORTIZED DISCOUNT	.00	.02
160001	LAND	.00	101,533.18
161001	BUILDINGS	.00	90,973,766.55
161999	ACCUM DEPR - BUILDINGS	.00	-41,712,840.97
162001	INFRASTRUCTURE	985.50	136,723,453.12
162999	ACCUM DEPR - INFRASTRUCTURE	.00	-31,151,169.17
164001	MACHINERY & EQUIPMENT	6,984.37	7,642,169.61
164999	ACCUM DEPR - MACHINERY & EQUIP	.00	-4,147,291.44
165001	FURNITURE & FIXTURES	.00	57,242.64
165999	ACCUM DEPR - FURN & FIXTURES	.00	-3,466.13
166001	VEHICLES	.00	1,568,453.16
180001	CONSTRUCTION IN PROGRESS	10,366.38	44,664,200.98
191000	WRS DEF OUTFLOW PENSION	.00	3,469,663.00
	TOTAL ASSETS	-367,527.54	382,217,209.84
LIABILITIES			
151200	UNAMORTIZED DISCOUNT	.00	-706,679.00
200000	ACCOUNTS PAYABLE	-37,561.43	-70,451,847.56
210000	DEFERRED REVENUE	1,356,865.91	-78,684,531.70
211000	ACCRUED LIAB-PYRL & RELATD TX	.00	-134,498.80
211090	POST EMPLOYMENT HEALTH INS	.00	-7,097,847.00
211095	OTHER ACCRUED EXPENSES	.00	-1,057,900.62
211100	ACCRUED SICK PAY	.00	-147,298.37
211105	ACCRUED COMP PAY	.00	-24,148.84
220001	CURRENT PORTION - BONDS PAY	.00	-1,859,354.81
231000	WRS NET PENSION LIABILITY	.00	-1,386,128.00

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES			
232000	WRS DEF INFLOWS PENSION	.00	-3,750,535.00
235000	ADVANCE FROM OTHER FUNDS	18,505.83	-1,706,828.16
245050	ACCRUED INTEREST	.00	-30,893.00
251000	LT BONDS PAYABLE	.00	-15,825,000.00
251002	LT CAP LEASE PAYABLE	7,964.17	-429,314.06
299200	ENCUMBRANCES	1,127,016.79	64,304,368.66
	TOTAL LIABILITIES	2,472,791.27	-118,988,436.26
FUND BALANCE			
192000	REVENUES	-2,939,305.65	-7,517,506.63
299000	EXPENDITURES	1,961,058.71	8,444,691.33
310000	CONTRIBUTED CAPITAL	.00	-38,798,522.53
330000	RETAINED EARNINGS	.00	-120,925,794.57
340000	FB UNRESERVED	.00	12,354,115.58
341000	FB RESERVED	.00	-39,999,287.06
342000	BUDGETARY FUND BALANCE - UNRES	.00	-12,243,343.04
343000	BUDGETARY FUND BALANCE - RESER	-1,127,016.79	-64,304,368.66
999998	LIABILITY BAL DUMP	.00	-238,758.00
	TOTAL FUND BALANCE	-2,105,263.73	-263,228,773.58
	TOTAL LIABILITIES + FUND BALANCE	367,527.54	-382,217,209.84

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
101001	EQUITY IN POOLED CASH	-60,239.41	23,412,947.36
105001	PROPERTY TAX RECEIVABLE	.00	-2,999.52
105005	REAL ESTATE TAX RECEIVABLE	-2,836,673.99	49,691,853.77
105010	PERSONAL PROPERTY TAX REC	-3,422.33	837,213.74
115100	ACCOUNTS RECEIVABLE	-4,542.01	3,150.04
121100	DUE FROM GENERAL	-6,643,511.13	-6,643,511.13
	TOTAL ASSETS	-9,548,388.87	67,298,654.26
LIABILITIES			
200000	ACCOUNTS PAYABLE	2,868.77	-1,460.00
210005	DEFERRED REVENUE TAX ROLL	.00	-23,361,783.35
222000	DUE TO OTHERS	6,694,088.12	-15,985,176.71
222100	DUE TO GENERAL	2,851,373.88	-27,956,360.15
222220	DUE TO LOCAL GRANTS	.00	201,335.71
222400	DUE TO CAPITAL PROJECTS	.00	-201,335.71
	TOTAL LIABILITIES	9,548,330.77	-67,304,780.21
FUND BALANCE			
299000	EXPENDITURES	58.10	1,315.58
340000	FB UNRESERVED	.00	4,810.37
	TOTAL FUND BALANCE	58.10	6,125.95
	TOTAL LIABILITIES + FUND BALANCE	9,548,388.87	-67,298,654.26

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
101001	EQUITY IN POOLED CASH	-470,143.90	25,365,501.79
101100	CASH RESTRICTED	.00	18,943.28
115100	ACCOUNTS RECEIVABLE	6,453.09	-849.63
140000	INVENTORY	-12,834.40	91,255.90
TOTAL ASSETS		-476,525.21	25,474,851.34
LIABILITIES			
200000	ACCOUNTS PAYABLE	175,977.76	-4,150,348.78
210000	DEFERRED REVENUE	.00	-84,215.55
TOTAL LIABILITIES		175,977.76	-4,234,564.33
FUND BALANCE			
192000	REVENUES	-932,035.23	-3,807,869.21
299000	EXPENDITURES	1,232,582.68	3,821,079.25
330000	RETAINED EARNINGS	.00	-20,275,884.77
341000	FB RESERVED	.00	-977,612.28
TOTAL FUND BALANCE		300,547.45	-21,240,287.01
TOTAL LIABILITIES + FUND BALANCE		476,525.21	-25,474,851.34

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