CITY OF LACROSSE, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

To the Mayor and City Commission
City of LaCrosse, Kansas
LaCrosse, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of LaCrosse, Kansas**, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial state date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **City of LaCrosse, Kansas** as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated July 7, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

July 6, 2022

CITY OF LACROSSE, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Fund	$ 428,152	-	775,061	775,261	**427,952**	13,100	**441,052**
Special Purpose Funds							
Trafficways Fund	15,285	-	35,262	18,440	**32,107**	750	**32,857**
Equipment Reserve Fund	218,981	-	40,000	3,100	**255,881**	-	**255,881**
Capital Improvement Reserve Fund	214,222	-	45,000	10,401	**248,821**	7,220	**256,041**
Capital Improvement Reserve - Streets Fund	158,733	-	202,078	185,822	**174,989**	-	**174,989**
Capital Street Reserve Fund	114,864	-	65,000	114,864	**65,000**	-	**65,000**
Special Parks Fund	113	-	-	-	**113**	-	**113**
Cemetery Trust Match Fund	25,000	-	10,000	-	**35,000**	-	**35,000**
ARPA Fund	-	-	94,007	94,007	**-**	-	**-**
Business Funds							
Sanitation Utility Fund	109,586	-	427,172	422,229	**114,529**	22,908	**137,437**
Sewer Utility Reserve Fund	408,019	-	25,000	4,419	**428,600**	4,419	**433,019**
Revenue Water Utility Fund	218,239	-	481,451	512,471	**187,219**	27,799	**215,018**
Water Depreciation Reserve Fund	652,942	-	157,887	266,544	**544,285**	540	**544,825**
Revenue Electric Utility Fund	451,605	-	1,439,773	1,474,295	**417,083**	98,653	**515,736**
Electric Depreciation Reserve Fund	819,690	-	130,000	59,819	**889,871**	-	**889,871**
Trust Funds							
Cemetery Trusts Fund	17,760	-	12	185	**17,587**	-	**17,587**
Customer Deposits Fund	-	-	11,400	11,400	**-**	40,926	**40,926**
Total Reporting Entity (Excluding Agency Funds)	$ 3,853,191	-	3,939,103	3,953,257	**3,839,037**	216,315	**4,055,352**

Composition of Cash		
Certificates of Deposits	$	**4,000,000**
Savings Accounts		**12,648**
Checking Accounts		**94,618**
Petty Cash		**4,000**
Total Cash Per Reporting Entity		**4,111,266**
Agency Fund per Schedule 3		**(55,914)**
Total Reporting Entity (Excluding Agency Funds)	$	**4,055,352**

The notes to the financial statement are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of LaCrosse, **Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected three-member commission. A related municipal entity is an entity established to benefit the City and/or its constituents. The City has no related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the City for the year ended December 31, 2021.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (health reimbursement arrangement).

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

Reimbursements
The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Equipment Reserve Fund, Capital Improvement Reserve Fund, Capital Improvement Reserve – Streets Fund, Capital Street Reserve Fund, Cemetery Trust Match Fund, and ARPA Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 - DEPOSITS AND INVESTMENTS

City of LaCrosse, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has an investment policy that further defines its investment objectives.

Concentration of Credit Risk
State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not use "peak periods". All deposits were legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was $4,111,266 and the bank balance was $4,115,391. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $318,682 was covered by federal depository insurance and $3,796,709 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The City had no investments at December 31, 2021.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of LaCrosse, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2021 were as follows:

From	To	Statutory Authority		Amount
General Fund	Equipment Reserve Fund	K.S.A. 12-1,117	$	40,000
General Fund	Capital Improvement Reserve Fund	K.S.A. 12-1,118		45,000
General Fund	Capital Improvement Reserve - Streets Fund	K.S.A. 12-1,118		157,887
General Fund	Cemetery Trust Match Fund	Council Approved		5,000
General Fund	Capital Street Reserve Fund	K.S.A. 12-1,118		65,000
Revenue Electric Utility Fund	General Fund	K.S.A. 12-825d		115,000
Sanitation Utility Fund	Sewer Utility Reserve Fund	K.S.A. 12-825d		25,000
Revenue Water Utility Fund	Water Depreciation Reserve Fund	K.S.A. 12-825d		157,887
Revenue Electric Utility Fund	Electric Depreciation Reserve Fund	K.S.A. 12-825d		130,000

NOTE 5 – LITIGATION

City of LaCrosse, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 6 – RISK MANAGEMENT

City of LaCrosse, Kansas carries commercial insurance for risks of loss, including property, commercial output, general liability, inland marine, automobile, umbrella, crime, workers' compensation, linebacker, cybersecurity, and surety bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

City of LaCrosse, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

City of LaCrosse, Kansas did not include mandatory nondiscrimination clauses in a public work contract, which is a violation of K.S.A. 44-1030.

NOTE 9 – DEFERRED COMPENSATION PLAN

City of LaCrosse, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions.

NOTE 10 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
City of LaCrosse, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $45,839 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $326,928. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of LaCrosse, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirements System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

NOTE 12 - COMPENSATED ABSENCES

Vacation

City of LaCrosse, Kansas' policy regarding vacation for full-time employees (non-police officers) is as follows:

Years Worked	Amount Earned
0-10	8 hours/month
11 and over	10 hours/month

The City's policy regarding vacation for full-time police officers is as follows:

Years Worked	Amount Earned
0-10	9 hours/month
11 and over	11 hours/month

Vacation is earned beginning with the date of employment but may not be taken until the employee completes six months of service. An employee who works fewer than 12 days in any month shall not accrue vacation for such month of service. This restriction of 12 days shall not apply where the employee has worked fewer than 12 days due to authorized vacation or sick leave. The maximum accrual for vacation shall be no more than 120 hours for non-police officer employees. Accrued vacation is paid to the employee at the current regular rate in the event of termination.

Sick Leave

The City's policy for sick leave permits a full-time employee to earn sick leave at the rate of 8 hours per calendar month up to a maximum of 720 hours. 15% of accrued sick leave is paid to the employee in the event of employment of at least 10 years and they retire. If an employee leaves or is terminated, they will not be paid out accrued sick leave.

NOTE 13 – HEALTH REIMBURSEMENT ARRANGEMENT

City of LaCrosse, Kansas entered into a Health Reimbursement Arrangement (HRA). The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employees, their spouse or their dependents. The maximum allowance per year is $8,000 for employee only, $16,000 for employee and spouse, employee and children, and employee and family. The amount the City paid in HRA reimbursements was $19,204 for the year ended December 31, 2021.

NOTE 14 – DEBT RESTRICTIONS AND COVENANTS

KDHE Wastewater Treatment Loan

City of LaCrosse, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the wastewater treatment plant in the amount of $2,305,600. The loan agreement requires that the City provide for the repayment of this loan by providing dedicated funds. The City is in compliance with this requirement as of December 31, 2021 as it is providing dedicated funds through wastewater fees.

NOTE 15 – LONG-TERM DEBT

City of LaCrosse, Kansas has the following type of long-term debt.

KDHE Revolving Loan

The City entered into a $2,305,600 revolving loan agreement on August 31, 2010 with the Kansas Department of Health and Environment acting on behalf of the State of Kansas under the public water supply revolving loan program to fund costs of acquiring, constructing, improving, repairing, rehabilitating or extending municipal wastewater treatment projects.

Changes in long-term liabilities for the City for the year ended December 31, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
KDHE Loan									
Kansas Water Pollution Revolving Loan	2.59%	8/31/2010	$ 2,305,600	3/1/2032	$ 863,993	-	(66,295)	**797,698**	17,713

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	YEAR							
	2022	2023	2024	2025	2026	2027-2031	2032	**Total**
Principal								
Kansas Water Pollution Revolving Loan	$ 67,857	69,453	71,088	72,761	74,474	399,499	42,566	**797,698**
Interest								
Kansas Water Pollution Revolving Loan	16,319	14,893	13,433	11,938	10,409	26,506	445	**93,943**
Total Principal and Interest	$ **84,176**	**84,346**	**84,521**	**84,699**	**84,883**	**426,005**	**43,011**	**891,641**

CITY OF LACROSSE, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

CITY OF LACROSSE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 946,264	-	946,264	**775,261**	(171,003)
Special Purpose Funds					
Trafficways	54,513	-	54,513	**18,440**	(36,073)
Special Parks	2,332	-	2,332	**-**	(2,332)
Business Funds					
Sanitation Utility	476,932	-	476,932	**422,229**	(54,703)
Revenue Water Utility	581,810	-	581,810	**512,471**	(69,339)
Revenue Electric Utility	1,592,376	-	1,592,376	**1,474,295**	(118,081)

CITY OF LACROSSE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 326,095	**330,025**	330,496	(471)
Intangible Tax	16,608	**17,504**	-	17,504
Vehicle Tax	61,428	**65,929**	60,984	4,945
Local Sales Tax	147,694	**157,887**	160,000	(2,113)
Total Taxes	551,825	**571,345**	551,480	19,865
Intergovernmental				
Local Alcoholic Liquor Tax	-	**-**	310	(310)
Federal Aid	9,495	**-**	-	-
State Aid	1,220	**-**	-	-
Federal Aid - SPARKS	5,033	**-**	-	-
Total Intergovernmental	15,748	**-**	310	(310)
Licenses and Permits				
Franchise Fees	31,054	**31,822**	35,000	(3,178)
Liquor and Beer Licenses	375	**950**	500	450
Permits and Inspections	1,095	**1,505**	500	1,005
Dog Tags and Fees	561	**265**	200	65
Total Licenses and Permits	33,085	**34,542**	36,200	(1,658)
Charges for Services				
Sale of Cemetery Lots	8,705	**11,310**	5,000	6,310
Fines and Forfeitures				
Fines and Fees	2,912	**3,127**	710	2,417
Use of Money and Property				
Swimming Pool	3,016	**5,457**	5,000	457
Community Building	1,850	**3,450**	4,200	(750)
Interest on Idle Funds	52,886	**5,834**	15,000	(9,166)
Miscellaneous	47,728	**24,996**	-	24,996
Transfers In	65,000	**115,000**	115,000	-
Total Use of Money and Property	170,480	**154,737**	139,200	15,537
Total Receipts	$ 782,755	**775,061**	732,900	42,161

CITY OF LACROSSE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures				
General Government				
Salaries	$ 107,628	**108,996**	119,337	(10,341)
Office Supplies	3,631	**9,141**	9,000	141
Telephone	2,942	**6,791**	4,500	2,291
Insurance	25,929	**29,316**	30,000	(684)
Bonds	100	**100**	200	(100)
Legal Publication	1,266	**1,712**	1,800	(88)
Dogs	609	**736**	900	(164)
Auto	824	**1,061**	3,000	(1,939)
Repairs	1,049	**999**	2,000	(1,001)
Miscellaneous	17,901	**11,083**	18,000	(6,917)
Accounting and Legal	15,600	**15,032**	19,000	(3,968)
Main Street	1,500	**7,214**	7,500	(286)
Demolition	33,585	**3,087**	10,000	(6,913)
Total General Government	212,564	**195,268**	225,237	(29,969)
Code Enforcement				
Miscellaneous	6,615	**16,749**	35,945	(19,196)
Street Department				
Salaries	796	**32,000**	22,780	9,220
Insurance	3,544	**3,988**	4,000	(12)
Gas and Oil	1,650	**2,724**	7,500	(4,776)
Truck and Car Maintenance	3,836	**2,457**	9,000	(6,543)
Tractor Maintenance	1,930	**3,071**	4,000	(929)
Sweeper Maintenance	1,887	**410**	2,000	(1,590)
Shop Expense	5,006	**5,496**	7,500	(2,004)
Supplies	5,015	**4,963**	7,500	(2,537)
Miscellaneous	36,415	**14,041**	35,065	(21,024)
Total Street Department	60,079	**69,150**	99,345	(30,195)
Community Building				
Insurance	6,599	**6,696**	7,000	(304)
Supplies	12,818	**929**	7,000	(6,071)
Telephone and Utilities	3,520	**4,572**	6,000	(1,428)
Total Community Building	$ 22,937	**12,197**	20,000	(7,803)

CITY OF LACROSSE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Park Department				
Salaries	$ 5,273	**3,229**	6,000	(2,771)
Gas and Oil	716	**871**	1,500	(629)
Supplies	1,338	**1,901**	7,000	(5,099)
Mower Maintenance	2,097	**2,511**	1,850	661
Miscellaneous	1,012	**400**	750	(350)
Total Park Department	10,436	**8,912**	17,100	(8,188)
Cemetery Department				
Salaries	5,858	**3,210**	10,327	(7,117)
Gas and Oil	3,979	**2,621**	2,500	121
Supplies	830	**1,500**	4,000	(2,500)
Total Cemetery Department	10,667	**7,331**	16,827	(9,496)
Swimming Pool				
Salaries	17,476	**22,660**	26,810	(4,150)
Insurance	2,253	**2,285**	3,000	(715)
Repairs	4,415	**1,642**	5,000	(3,358)
Supplies	1,480	**9,115**	3,500	5,615
Telephone and Utilities	168	**184**	500	(316)
Total Swimming Pool	25,792	**35,886**	38,810	(2,924)
Employee Benefits				
Health Insurance	17,814	**17,309**	45,000	(27,691)
Social Security	45,620	**40,980**	45,000	(4,020)
KPERS	54,224	**46,155**	53,000	(6,845)
Unemployment Insurance	573	**557**	1,000	(443)
Workers' Compensation	10,185	**11,880**	24,000	(12,120)
Total Employee Benefits	128,416	**116,881**	168,000	(51,119)
Transfers Out	307,694	**312,887**	325,000	(12,113)
Total Expenditures	785,200	**775,261**	946,264	(171,003)
Receipts Over (Under) Expenditures	(2,445)	**(200)**		
Unencumbered Cash - Beginning	430,597	**428,152**		
Unencumbered Cash - Ending	$ 428,152	**427,952**		

CITY OF LACROSSE, KANSAS
Trafficways Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental				
State Gasoline Tax	$ 32,392	**35,262**	34,750	512
Expenditures				
Salaries	19,976	**5,353**	30,128	(24,775)
Supplies	7,398	**7,188**	3,000	4,188
Road Oil, Sand and Asphalt	12,264	**5,899**	21,385	(15,486)
Total Expenditures	39,638	**18,440**	54,513	(36,073)
Receipts Over (Under) Expenditures	(7,246)	**16,822**		
Unencumbered Cash - Beginning	22,531	**15,285**		
Unencumbered Cash - Ending	$ 15,285	**32,107**		

CITY OF LACROSSE, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	40,000	**40,000**
Expenditures			
Capital Outlay		86,293	**3,100**
Receipts Over (Under) Expenditures		(46,293)	**36,900**
Unencumbered Cash - Beginning		265,274	**218,981**
Unencumbered Cash - Ending	$	218,981	**255,881**

CITY OF LACROSSE, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	45,000	**45,000**
Expenditures			
Capital Outlay		2,178	**10,401**
Receipts Over (Under) Expenditures		42,822	**34,599**
Unencumbered Cash - Beginning		171,400	**214,222**
Unencumbered Cash - Ending	$	214,222	**248,821**

CITY OF LACROSSE, KANSAS
Capital Improvement Reserve - Streets Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	147,694	**157,887**
State Aid Reimbursements		**-**	**44,191**
Total Receipts		147,694	**202,078**
Expenditures			
Capital Outlay		64,424	**185,822**
Receipts Over (Under) Expenditures		83,270	**16,256**
Unencumbered Cash - Beginning		75,463	**158,733**
Unencumbered Cash - Ending	$	158,733	**174,989**

CITY OF LACROSSE, KANSAS
Capital Street Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	65,000	**65,000**
Expenditures			
Capital Outlay		120,136	**114,864**
Receipts Over (Under) Expenditures		(55,136)	**(49,864)**
Unencumbered Cash - Beginning		170,000	**114,864**
Unencumbered Cash - Ending	$	114,864	**65,000**

CITY OF LACROSSE, KANSAS
Special Parks Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ -	**-**	310	(310)
Expenditures				
Commodities	1,494	**-**	2,332	(2,332)
Receipts Over (Under) Expenditures	(1,494)	**-**		
Unencumbered Cash - Beginning	1,607	**113**		
Unencumbered Cash - Ending	$ 113	**113**		

CITY OF LACROSSE, KANSAS
Cemetery Trust Match Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	20,000	**5,000**
Donations		5,000	**5,000**
Total Receipts		25,000	**10,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		25,000	**10,000**
Unencumbered Cash - Beginning		-	**25,000**
Unencumbered Cash - Ending	$	25,000	**35,000**

CITY OF LACROSSE, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**94,007**
Expenditures			
Capital Outlay		-	**94,007**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

CITY OF LACROSSE, KANSAS
Sanitation Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services				
Sewer Service	$ 211,912	**213,843**	220,000	(6,157)
Trash Service	206,611	**212,089**	210,000	2,089
Landfill	959	**971**	-	971
Miscellaneous	-	**269**	-	269
Total Receipts	419,482	**427,172**	430,000	(2,828)
Expenditures				
Salaries	89,543	**61,711**	107,404	(45,693)
Medical Insurance	13,107	**12,262**	16,000	(3,738)
Disposal Plant Expense	3,744	**5,809**	5,000	809
Insurance	1,975	**2,011**	5,000	(2,989)
Gas and Oil	624	**620**	900	(280)
Office Expense	1,548	**1,860**	3,500	(1,640)
Sewer Repairs and Supplies	3,731	**11,652**	8,000	3,652
Trash Service	2,020	**2,020**	3,000	(980)
Contracted Service	199,986	**208,037**	210,000	(1,963)
Miscellaneous	577	**1,515**	1,000	515
Capital Improvements	300	**3,605**	6,000	(2,395)
Debt Payment	86,127	**86,127**	86,128	(1)
Transfers Out	10,000	**25,000**	25,000	-
Total Expenditures	413,282	**422,229**	476,932	(54,703)
Receipts Over (Under) Expenditures	6,200	**4,943**		
Unencumbered Cash - Beginning	103,386	**109,586**		
Unencumbered Cash - Ending	$ 109,586	**114,529**		

CITY OF LACROSSE, KANSAS
Sewer Utility Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,000	**25,000**
Expenditures			
Capital Outlay		-	**4,419**
Receipts Over (Under) Expenditures		10,000	**20,581**
Unencumbered Cash - Beginning		398,019	**408,019**
Unencumbered Cash - Ending	$	408,019	**428,600**

CITY OF LACROSSE, KANSAS
Revenue Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
Receipts	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Charges for Services				
Sales to Consumers	$ 303,440	**312,831**	320,000	(7,169)
Water Fee for State Water Project	1,202	**1,257**	1,500	(243)
Service Charges	1,457	**1,060**	1,000	60
Local Sales Tax	147,694	**157,887**	160,000	(2,113)
Miscellaneous	13,332	**8,416**	-	8,416
Total Receipts	467,125	**481,451**	482,500	(1,049)
Expenditures				
Administration				
Office Supplies	6,154	**2,934**	6,000	(3,066)
Water Fee for State Water Project	1,740	**3,008**	4,500	(1,492)
Miscellaneous	495	**224**	1,000	(776)
Total Administration	8,389	**6,166**	11,500	(5,334)
Production Department				
Salaries	59,752	**61,261**	93,784	(32,523)
Medical Insurance	15,225	**12,988**	30,000	(17,012)
Insurance	9,640	**9,161**	10,000	(839)
Gas and oil	743	**1,096**	3,000	(1,904)
Repairs	12,902	**11,652**	20,000	(8,348)
Supplies	4,320	**10,811**	20,000	(9,189)
Chemicals	89,090	**126,006**	100,000	26,006
Walnut Wells Utilities	10,358	**11,016**	12,000	(984)
Miscellaneous	1,855	**928**	3,000	(2,072)
Total Production Department	203,885	**244,919**	291,784	(46,865)
Distribution Department				
Salaries	34,796	**37,370**	41,926	(4,556)
Medical Insurance	32,971	**15,599**	31,000	(15,401)
Insurance	3,544	**3,797**	6,000	(2,203)
Gas and Oil	1,663	**2,724**	5,000	(2,276)
Truck and Car Maintenance	-	**70**	1,100	(1,030)
Shop Expense	2,290	**1,620**	1,500	120
Supplies	2,142	**6,594**	8,000	(1,406)
Meters and Supplies	14,045	**34,199**	25,000	9,199
Water Tower	-	**-**	1,000	(1,000)
Miscellaneous	382	**1,526**	3,000	(1,474)
Total Distribution Department	$ 91,833	**103,499**	123,526	(20,027)

CITY OF LACROSSE, KANSAS
Revenue Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Transfers Out	$ 147,694	**157,887**	155,000	2,887
Total Expenditures	451,801	**512,471**	581,810	(69,339)
Receipts Over (Under) Expenditures	15,324	**(31,020)**		
Unencumbered Cash - Beginning	202,915	**218,239**		
Unencumbered Cash - Ending	$ 218,239	**187,219**		

CITY OF LACROSSE, KANSAS
Water Depreciation Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	147,694	**157,887**
Expenditures			
Capital Outlay		64,386	**266,544**
Receipts Over (Under) Expenditures		83,308	**(108,657)**
Unencumbered Cash - Beginning		569,634	**652,942**
Unencumbered Cash - Ending	$	652,942	**544,285**

CITY OF LACROSSE, KANSAS
Revenue Electric Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services				
Sales to Customers	$ 1,326,705	**1,374,963**	1,425,000	(50,037)
Service Charges	1,760	**1,370**	1,500	(130)
Miscellaneous	38,604	**63,440**	-	63,440
Total Receipts	1,367,069	**1,439,773**	1,426,500	13,273
Expenditures				
Administration				
Salaries	45,502	**54,452**	55,702	(1,250)
Medical Insurance	3,081	**20,372**	1,000	19,372
Office Supplies	7,188	**7,183**	7,000	183
Sales Tax	41,063	**43,715**	43,000	715
Miscellaneous	1,592	**2,992**	7,000	(4,008)
Total Administration	98,426	**128,714**	113,702	15,012
Production Department				
Salaries	91,537	**38,420**	72,500	(34,080)
Medical Insurance	40,194	**10,337**	27,000	(16,663)
Insurance	36,580	**38,235**	35,000	3,235
Gas and Oil	21,047	**75,427**	45,000	30,427
Repairs	16,223	**20,126**	40,000	(19,874)
Supplies	16,949	**5,489**	6,000	(511)
Purchase of Energy	615,920	**635,991**	850,000	(214,009)
Chemical	1,893	**4,308**	3,500	808
Miscellaneous	705	**519**	2,000	(1,481)
Total Production Department	841,048	**828,852**	1,081,000	(252,148)
Distribution Department				
Salaries	113,598	**132,212**	120,000	12,212
Medical Insurance	27,479	**21,845**	30,000	(8,155)
Insurance	5,251	**5,612**	6,000	(388)
Gas and Oil	2,155	**3,459**	4,000	(541)
Repair and Maintenance	949	**380**	1,500	(1,120)
Vehicle Expense	7,034	**8,494**	15,000	(6,506)
Wire, Poles, Transformers, Meters	28,701	**94,484**	70,000	24,484
Shop	1,959	**1,989**	2,200	(211)
Miscellaneous	2,407	**3,254**	3,974	(720)
Total Distribution Department	$ 189,533	**271,729**	252,674	19,055

CITY OF LACROSSE, KANSAS
Revenue Electric Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Transfers Out	$ 115,000	**245,000**	145,000	100,000
Total Expenditures	1,244,007	**1,474,295**	1,592,376	(118,081)
Receipts Over (Under) Expenditures	123,062	**(34,522)**		
Unencumbered Cash - Beginning	328,543	**451,605**		
Unencumbered Cash - Ending	$ 451,605	**417,083**		

CITY OF LACROSSE, KANSAS
Electric Depreciation Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	50,000	**130,000**
Expenditures			
Capital Outlay		4,441	**59,819**
Receipts Over (Under) Expenditures		45,559	**70,181**
Unencumbered Cash - Beginning		774,131	**819,690**
Unencumbered Cash - Ending	$	819,690	**889,871**

CITY OF LACROSSE, KANSAS
Cemetery Trusts Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Interest From Trust Funds	$ 122	**12**
Expenditures		
Miscellaneous	985	**185**
Transfers Out	10,000	**-**
Total Expenditures	10,985	**185**
Receipts Over (Under) Expenditures	(10,863)	**(173)**
Unencumbered Cash - Beginning	28,623	**17,760**
Unencumbered Cash - Ending	$ 17,760	**17,587**

CITY OF LACROSSE, KANSAS
Customer Deposits Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Utility Deposits	$	12,975	**11,400**
Expenditures			
Utility Deposit Refunds		12,975	**11,400**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 3

CITY OF LACROSSE, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Health Reimbursement Arrangement	$ 48,509	26,609	19,204	**55,914**