

CITY OF LACROSSE, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2019

CITY OF LACROSSE, KANSAS
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For the Year Ended December 31, 2019

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INDEPENDENT AUDITORS' REPORT

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

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, 2019 and the related notes to the financial statement.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **City of LaCrosse, Kansas** 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.

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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 **City of LaCrosse, Kansas** as of December 31, 2019, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **City of LaCrosse, Kansas** as of December 31, 2019, 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.

Other Matters

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 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 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 **City of LaCrosse, Kansas** as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated July 10, 2019 which contained an unmodified opinion on the basic financial statement. The 2018 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 <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 8, 2020

CITY OF LACROSSE, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 441,166	-	782,146	792,715	430,597	14,313	444,910
Special Purpose Funds							
Trafficways Fund	24,541	-	34,472	36,482	22,531	-	22,531
Equipment Reserve Fund	225,274	-	40,000	-	265,274	-	265,274
Capital Improvement Reserve Fund	181,297	-	45,000	54,897	171,400	-	171,400
Capital Improvement Reserve - Streets Fund	113,210	-	139,052	176,799	75,463	-	75,463
Capital Street Reserve Fund	105,000	-	65,000	-	170,000	-	170,000
Special Parks Fund	1,271	-	336	-	1,607	-	1,607
Business Funds							
Sanitation Utility Fund	100,136	-	414,407	411,157	103,386	20,651	124,037
Sewer Utility Reserve Fund	405,215	-	25,000	32,196	398,019	-	398,019
Revenue Water Utility Fund	189,356	-	456,771	443,212	202,915	18,577	221,492
Water Depreciation Reserve Fund	474,512	-	139,052	43,930	569,634	6,041	575,675
Revenue Electric Utility Fund	250,560	-	1,474,909	1,396,926	328,543	161,207	489,750
Electric Depreciation Reserve Fund	780,110	-	50,000	55,979	774,131	-	774,131
Trust Funds							
Cemetery Trusts Fund	18,691	-	10,167	235	28,623	-	28,623
Customer Deposits Fund	-	-	14,200	14,200	-	38,147	38,147
Total Reporting Entity	\$ 3,310,339	-	3,690,512	3,458,728	3,542,123	258,936	3,801,059
Composition of Cash							
				Certificates of Deposits		\$	3,007,000
				Savings Accounts			5,933
				Checking Accounts			812,490
				Petty Cash			4,000
				Total Cash Per Reporting Entity			3,829,423
				Agency Fund per Schedule 3			(28,364)
				Total Reporting Entity (Excluding Agency Funds)		\$	3,801,059

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

CITY OF LACROSSE, KANSAS
Notes to Financial Statement
December 31, 2019

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, 2019.

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.

CITY OF LACROSSE, KANSAS
Notes to Financial Statement
December 31, 2019

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.

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, and Capital Street Reserve 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.

CITY OF LACROSSE, KANSAS
Notes to Financial Statement
December 31, 2019

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 no investment policy that would further limit its investment choices.

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, 2019.

At December 31, 2019, the City's carrying amount of deposits was \$3,829,423 and the bank balance was \$3,833,471. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance and \$2,833,471 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, 2019.

CITY OF LACROSSE, KANSAS
Notes to Financial Statement
December 31, 2019

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, 2019 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	139,052
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	20,000
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	139,052
Revenue Electric Utility Fund	Electric Depreciation Reserve Fund	K.S.A. 12-825d	50,000
Revenue Electric Utility Fund	General Fund	K.S.A. 12-825d	65,000

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, general liability, inland marine, automobile, umbrella, crime, workers' compensation, linebacker, commercial output, 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 – 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.

CITY OF LACROSSE, KANSAS
Notes to Financial Statement
December 31, 2019

NOTE 9 - 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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$44,216 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$352,878. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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.

CITY OF LACROSSE, KANSAS
Notes to Financial Statement
December 31, 2019

NOTE 10 - 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, 2019.

NOTE 11 - COMPENSATED ABSENCES

Vacation

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

<u>Years Worked</u>	<u>Amount Earned</u>
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:

<u>Years Worked</u>	<u>Amount Earned</u>
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 12 – 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

CITY OF LACROSSE, KANSAS

Notes to Financial Statement

December 31, 2019

allowance per year is \$7,900 for employee only, \$15,800 for employee and spouse, employee and children, and employee and family. The amount the City paid in HRA reimbursements was \$26,327 for the year ended December 31, 2019.

NOTE 13 – 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, 2019 as it is providing dedicated funds through wastewater fees.

NOTE 14 – SUBSEQUENT EVENTS

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, the City is unable to reasonably determine the effects of this virus on the operations of the municipality. The City has evaluated subsequent events through July 8, 2020, which is the date the financial statement was available to be issued.

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.

CITY OF LACROSSE, KANSAS
Notes to Financial Statement
December 31, 2019

Changes in long-term liabilities for the City for the year ended December 31, 2019, 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	\$ 992,046	-	(63,282)	928,764	20,405

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

	YEAR							Total
	2020	2021	2022	2023	2024	2025-2029	2030-2032	
Principal								
Kansas Water Pollution Revolving Loan	\$ 64,771	66,296	67,856	69,453	71,088	381,338	207,962	928,764
Interest								
Kansas Water Pollution Revolving Loan	21,357	19,832	18,271	14,893	13,433	44,032	6,570	138,388
Total Principal and Interest	\$ 86,128	86,128	86,127	84,346	84,521	425,370	214,532	1,067,152

CITY OF LACROSSE, KANSAS

Regulatory-Required Supplementary Information

CITY OF LACROSSE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 959,852	-	959,852	792,715	(167,137)
Special Purpose Funds					
Trafficways	55,336	-	55,336	36,482	(18,854)
Special Parks	1,501	-	1,501	-	(1,501)
Business Funds					
Sanitation Utility	470,533	-	470,533	411,157	(59,376)
Revenue Water Utility	571,020	-	571,020	443,212	(127,808)
Revenue Electric Utility	1,591,464	-	1,591,464	1,396,926	(194,538)

CITY OF LACROSSE, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 328,079	319,889	322,818	(2,929)
Intangible Tax	13,958	14,606	13,197	1,409
Vehicle Tax	68,761	60,841	61,172	(331)
Local Sales Tax	142,794	139,052	160,000	(20,948)
Total Taxes	553,592	534,388	557,187	(22,799)
Intergovernmental				
Local Alcoholic Liquor Tax	770	336	19	317
Licenses and Permits				
Franchise Fees	40,818	35,882	35,000	882
Liquor and Beer Licenses	350	975	500	475
Permits and Inspections	890	1,635	500	1,135
Dog Tags and Fees	500	471	200	271
Total Licenses and Permits	42,558	38,963	36,200	2,763
Charges for Services				
Sale of Cemetery Lots	9,705	9,410	5,000	4,410
Fines and Forfeitures				
Fines and Fees	3,583	1,101	500	601
Use of Money and Property				
Swimming Pool	6,846	6,015	5,000	1,015
Community Building	4,900	4,150	4,200	(50)
Interest on Idle Funds	41,172	76,590	15,000	61,590
Miscellaneous	28,112	26,193	-	26,193
Transfers In	50,000	85,000	145,000	(60,000)
Total Use of Money and Property	131,030	197,948	169,200	28,748
Total Receipts	\$ 741,238	782,146	768,106	14,040

CITY OF LACROSSE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
General Government				
Salaries	\$ 88,734	94,688	112,486	(17,798)
Office Supplies	2,801	7,322	3,000	4,322
Telephone	3,113	2,802	4,500	(1,698)
Insurance	26,314	27,055	25,000	2,055
Bonds	-	200	-	200
Legal Publication	1,396	1,568	1,100	468
Dogs	453	711	900	(189)
Auto	1,239	803	3,000	(2,197)
Repairs	960	203	2,000	(1,797)
Miscellaneous	14,979	11,496	16,700	(5,204)
Accounting and Legal	15,125	16,370	19,000	(2,630)
Risk Management	-	688	2,500	(1,812)
Main Street	2,094	4,000	1,000	3,000
Demolition	10,285	6,902	8,000	(1,098)
Total General Government	<u>167,493</u>	<u>174,808</u>	<u>199,186</u>	<u>(24,378)</u>
Police Department				
Dispatcher	<u>2,341</u>	<u>2,386</u>	<u>100,000</u>	<u>(97,614)</u>
Street Department				
Salaries	15,762	20,530	16,900	3,630
Insurance	3,190	3,601	4,000	(399)
Gas and Oil	2,734	2,636	7,500	(4,864)
Truck and Car Maintenance	4,814	8,835	5,000	3,835
Tractor Maintenance	5,070	2,519	3,500	(981)
Sweeper Maintenance	647	338	2,000	(1,662)
Shop Expense	4,562	4,994	7,500	(2,506)
Supplies	3,685	6,000	7,500	(1,500)
Miscellaneous	2,568	23,980	40,065	(16,085)
Total Street Department	<u>43,032</u>	<u>73,433</u>	<u>93,965</u>	<u>(20,532)</u>
Community Building				
Insurance	5,886	6,319	7,000	(681)
Supplies	3,968	2,751	8,500	(5,749)
Telephone and Utilities	4,935	4,265	6,000	(1,735)
Total Community Building	<u>\$ 14,789</u>	<u>13,335</u>	<u>21,500</u>	<u>(8,165)</u>

CITY OF LACROSSE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Park Department				
Salaries	\$ 5,520	5,654	5,096	558
Gas and Oil	488	885	1,500	(615)
Supplies	5,372	1,983	3,000	(1,017)
Mower Maintenance	1,062	1,363	1,850	(487)
Miscellaneous	696	1,248	750	498
Total Park Department	<u>13,138</u>	<u>11,133</u>	<u>12,196</u>	<u>(1,063)</u>
Cemetery Department				
Salaries	7,469	6,573	9,734	(3,161)
Gas and Oil	1,325	1,985	3,000	(1,015)
Supplies	1,437	3,703	2,000	1,703
Total Cemetery Department	<u>10,231</u>	<u>12,261</u>	<u>14,734</u>	<u>(2,473)</u>
Swimming Pool				
Salaries	23,360	22,741	25,271	(2,530)
Insurance	2,054	2,157	3,000	(843)
Repairs	2,638	5,484	5,000	484
Supplies	2,116	1,184	3,500	(2,316)
Telephone and Utilities	201	181	500	(319)
Capital Outlay	-	71,000	71,000	-
Total Swimming Pool	<u>30,369</u>	<u>102,747</u>	<u>108,271</u>	<u>(5,524)</u>
Employee Benefits				
Health Insurance	9,330	9,654	45,000	(35,346)
Social Security	38,551	41,435	42,000	(565)
KPERS	43,086	49,190	53,000	(3,810)
Unemployment Insurance	502	540	1,000	(460)
Workers' Compensation	13,399	12,741	24,000	(11,259)
Total Employee Benefits	<u>104,868</u>	<u>113,560</u>	<u>165,000</u>	<u>(51,440)</u>
Transfers Out	<u>292,794</u>	<u>289,052</u>	<u>245,000</u>	<u>44,052</u>
Total Expenditures	<u>679,055</u>	<u>792,715</u>	<u><u>959,852</u></u>	<u><u>(167,137)</u></u>
Receipts Over (Under) Expenditures	62,183	(10,569)		
Unencumbered Cash - Beginning	<u>378,983</u>	<u>441,166</u>		
Unencumbered Cash - Ending	\$ <u><u>441,166</u></u>	<u><u>430,597</u></u>		

CITY OF LACROSSE, KANSAS
Trafficways Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
State Gasoline Tax	\$ 33,903	34,472	33,370	1,102
Expenditures				
Salaries	25,261	27,268	29,250	(1,982)
Supplies	1,292	5,623	8,000	(2,377)
Road Oil, Sand and Asphalt	2,540	3,591	18,086	(14,495)
Total Expenditures	29,093	36,482	55,336	(18,854)
Receipts Over (Under) Expenditures	4,810	(2,010)		
Unencumbered Cash - Beginning	19,731	24,541		
Unencumbered Cash - Ending	\$ 24,541	22,531		

CITY OF LACROSSE, KANSAS
Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 40,000	40,000
Expenditures		
Capital Outlay	44,437	-
Receipts Over (Under) Expenditures	(4,437)	40,000
Unencumbered Cash - Beginning	229,711	225,274
Unencumbered Cash - Ending	\$ 225,274	265,274

CITY OF LACROSSE, KANSAS
Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 45,000	45,000
Expenditures		
Capital Outlay	10,718	54,897
Receipts Over (Under) Expenditures	34,282	(9,897)
Unencumbered Cash - Beginning	147,015	181,297
Unencumbered Cash - Ending	\$ 181,297	171,400

CITY OF LACROSSE, KANSAS
Capital Improvement Reserve - Streets Fund
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 142,794	139,052
Expenditures		
Capital Outlay	137,911	176,799
Receipts Over (Under) Expenditures	4,883	(37,747)
Unencumbered Cash - Beginning	108,327	113,210
Unencumbered Cash - Ending	\$ 113,210	75,463

CITY OF LACROSSE, KANSAS
Capital Street Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 65,000	65,000
Expenditures	-	-
Receipts Over (Under) Expenditures	65,000	65,000
Unencumbered Cash - Beginning	40,000	105,000
Unencumbered Cash - Ending	\$ 105,000	170,000

CITY OF LACROSSE, KANSAS
Special Parks Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 770	336	500	(164)
Expenditures				
Commodities	-	-	1,501	(1,501)
Receipts Over (Under) Expenditures	770	336		
Unencumbered Cash - Beginning	501	1,271		
Unencumbered Cash - Ending	\$ 1,271	1,607		

CITY OF LACROSSE, KANSAS
Sanitation Utility Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Sewer Service	\$ 209,461	209,467	230,000	(20,533)
Trash Service	175,801	202,531	180,000	22,531
Landfill	939	908	-	908
Miscellaneous	5	1,501	-	1,501
Total Receipts	386,206	414,407	<u>410,000</u>	<u>4,407</u>
Expenditures				
Salaries	62,049	71,666	101,238	(29,572)
Medical Insurance	13,653	12,914	15,700	(2,786)
Disposal Plant Expense	2,822	3,771	6,000	(2,229)
Insurance	1,764	1,899	5,000	(3,101)
Gas and Oil	516	566	900	(334)
Office Expense	1,681	1,738	3,500	(1,762)
Sewer Repairs and Supplies	1,568	5,609	8,000	(2,391)
Trash Service	2,020	2,020	3,000	(980)
Contracted Service	171,050	196,370	180,000	16,370
Miscellaneous	525	563	1,000	(437)
Capital Improvements	-	2,914	35,067	(32,153)
Debt Payment	86,127	86,127	86,128	(1)
Transfers Out	25,000	25,000	25,000	-
Total Expenditures	368,775	411,157	<u>470,533</u>	<u>(59,376)</u>
Receipts Over (Under) Expenditures	17,431	3,250		
Unencumbered Cash - Beginning	82,705	100,136		
Unencumbered Cash - Ending	\$ <u>100,136</u>	<u>103,386</u>		

CITY OF LACROSSE, KANSAS
Sewer Utility Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 25,000	25,000
Expenditures		
Capital Outlay	24,006	32,196
Receipts Over (Under) Expenditures	994	(7,196)
Unencumbered Cash - Beginning	404,221	405,215
Unencumbered Cash - Ending	\$ 405,215	398,019

CITY OF LACROSSE, KANSAS

Revenue Water Utility Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Sales to Consumers	\$ 311,748	298,711	345,000	(46,289)
Water Fee for State Water Project	1,251	1,155	1,500	(345)
Tap Fees	-	550	-	550
Service Charges	1,279	1,430	1,000	430
Local Sales Tax	142,972	139,347	160,000	(20,653)
Miscellaneous	19,447	15,578	-	15,578
Total Receipts	476,697	456,771	507,500	(50,729)
Expenditures				
Administration				
Office Supplies	4,279	2,822	6,000	(3,178)
Water Fee for State Water Project	2,387	2,164	4,500	(2,336)
Miscellaneous	1,018	428	1,000	(572)
Total Administration	7,684	5,414	11,500	(6,086)
Production Department				
Salaries	55,503	55,447	88,400	(32,953)
Medical Insurance	28,781	25,458	28,000	(2,542)
Insurance	7,425	8,676	8,000	676
Gas and oil	956	992	3,000	(2,008)
Repairs	18,167	13,264	18,000	(4,736)
Supplies	14,214	5,318	3,000	2,318
Chemicals	86,771	89,314	80,000	9,314
Walnut Wells Utilities	9,879	10,149	12,000	(1,851)
Miscellaneous	1,906	1,370	3,000	(1,630)
Total Production Department	223,602	209,988	243,400	(33,412)
Distribution Department				
Salaries	26,364	30,084	39,520	(9,436)
Medical Insurance	22,677	27,627	31,000	(3,373)
Insurance	4,169	3,601	6,000	(2,399)
Gas and Oil	2,019	2,564	5,000	(2,436)
Truck and Car Maintenance	1,140	2,394	1,100	1,294
Shop Expense	1,708	1,428	1,500	(72)
Supplies	5,026	3,139	8,000	(4,861)
Meters and Supplies	12,543	16,990	30,000	(13,010)
Water Tower	-	-	1,000	(1,000)
Miscellaneous	420	931	3,000	(2,069)
Total Distribution Department	\$ 76,066	88,758	126,120	(37,362)

CITY OF LACROSSE, KANSAS
Revenue Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Transfers Out	\$ 167,794	139,052	190,000	(50,948)
Total Expenditures	475,146	443,212	<u>571,020</u>	<u>(127,808)</u>
Receipts Over (Under) Expenditures	1,551	13,559		
Unencumbered Cash - Beginning	187,805	189,356		
Unencumbered Cash - Ending	\$ <u>189,356</u>	<u>202,915</u>		

CITY OF LACROSSE, KANSAS
Water Depreciation Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 167,794	139,052
Expenditures		
Capital Outlay	12,771	43,930
Receipts Over (Under) Expenditures	155,023	95,122
Unencumbered Cash - Beginning	319,489	474,512
Unencumbered Cash - Ending	\$ 474,512	569,634

CITY OF LACROSSE, KANSAS

Revenue Electric Utility Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Sales to Customers	\$ 1,352,614	1,352,420	1,450,000	(97,580)
Service Charges	1,390	1,790	1,500	290
Miscellaneous	28,010	120,699	-	120,699
Total Receipts	1,382,014	1,474,909	1,451,500	23,409
Expenditures				
Administration				
Salaries	56,812	50,768	54,080	(3,312)
Medical Insurance	109	109	1,000	(891)
Office Supplies	6,122	5,139	7,000	(1,861)
Sales Tax	41,854	40,210	43,000	(2,790)
Miscellaneous	5,976	5,046	7,000	(1,954)
Total Administration	110,873	101,272	112,080	(10,808)
Production Department				
Salaries	51,649	56,303	54,600	1,703
Medical Insurance	20,142	19,217	20,000	(783)
Insurance	31,249	32,062	35,000	(2,938)
Gas and Oil	25,343	40,379	30,000	10,379
Repairs	8,771	119,888	40,000	79,888
Supplies	2,648	3,627	6,000	(2,373)
Purchase of Energy	753,845	668,059	850,000	(181,941)
Chemical	1,873	-	3,500	(3,500)
Miscellaneous	651	443	2,000	(1,557)
Total Production Department	896,171	939,978	1,041,100	(101,122)
Distribution Department				
Salaries	102,973	113,852	108,160	5,692
Medical Insurance	19,604	19,351	23,000	(3,649)
Insurance	5,041	5,462	6,000	(538)
Gas and Oil	2,560	2,696	4,000	(1,304)
Repair and Maintenance	991	616	1,500	(884)
Vehicle Expense	8,187	2,456	15,000	(12,544)
Wire, Poles, Transformers, Meters	69,078	71,946	70,000	1,946
Shop	1,626	2,236	2,200	36
Miscellaneous	1,490	2,061	3,974	(1,913)
Total Distribution Department	\$ 211,550	220,676	233,834	(13,158)

CITY OF LACROSSE, KANSAS**Revenue Electric Utility Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Transfers Out	\$ 150,000	135,000	204,450	(69,450)
Total Expenditures	1,368,594	1,396,926	<u>1,591,464</u>	<u>(194,538)</u>
Receipts Over (Under) Expenditures	13,420	77,983		
Unencumbered Cash - Beginning	237,140	250,560		
Unencumbered Cash - Ending	\$ <u>250,560</u>	<u>328,543</u>		

CITY OF LACROSSE, KANSAS
Electric Depreciation Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 100,000	50,000
Expenditures		
Capital Outlay	61,986	55,979
Receipts Over (Under) Expenditures	38,014	(5,979)
Unencumbered Cash - Beginning	742,096	780,110
Unencumbered Cash - Ending	\$ 780,110	774,131

CITY OF LACROSSE, KANSAS
Cemetery Trusts Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Interest From Trust Funds	\$ 136	167
Donations	-	10,000
Total Receipts	136	10,167
Expenditures		
Miscellaneous	135	235
Receipts Over (Under) Expenditures	1	9,932
Unencumbered Cash - Beginning	18,690	18,691
Unencumbered Cash - Ending	\$ 18,691	28,623

CITY OF LACROSSE, KANSAS
Customer Deposits Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Utility Deposits	\$ 10,850	14,200
Expenditures		
Utility Deposit Refunds	10,850	14,200
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

CITY OF LACROSSE, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Health Reimbursement Arrangement	\$ 29,427	25,264	26,327	28,364