

COUNTY OF LA CROSSE, WISCONSIN

Comprehensive Annual Financial Report

For the Year Ended December 31, 2009

County Administrator
Steve O'Malley



Prepared by
Finance Department
Gary Ingvalson
County Auditor/Finance Director

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INTRODUCTORY SECTION

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Office of County Administrator

County of La Crosse, Wisconsin

County Administrative Center

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June 22, 2010

County Board of Supervisors
Citizens of La Crosse County

State Statute and Administrative Rule Tax 16 require counties with populations of 25,000 or more to submit audited financial statements by July 31, 2010. Debt issuance covenants also require the County to prepare financial statements in accordance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The audited financial statements must be submitted to any nationally recognized municipal securities information repository prior to 270 days after the end of the fiscal year. Major federal and state programs impose additional audit requirements. Pursuant to the above requirements, we hereby issue the comprehensive annual financial report of La Crosse County for the fiscal year ended December 31, 2009.

Management assumes full responsibility for the completeness and reliability of the information presented in this report, based upon a comprehensive framework of internal control that is established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

Clifton Gunderson LLP has issued an unqualified opinion on La Crosse County's financial statements for the fiscal year ended December 31, 2009. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

La Crosse County, organized in 1851, is located in southwest Wisconsin, along the Mississippi River on the west, and beautiful bluffs and farmland to the east. The area is known for providing excellent year-round recreational opportunities including river recreation, hunting, fishing, downhill skiing and bike trails. The City of La Crosse is the county seat of La Crosse County, which includes two cities, four villages, and twelve townships. The County occupies a land area of 481 square miles and serves a population of 113,679 (2009 estimate).

The County's legislative body is the 35-member Board of Supervisors, each elected to a two-year term of office. The Board delegates responsibility to its membership by using the Standing Committee form of government. The six committees are Executive, Aging and Long Term Care, Health and Human Services, Judiciary and Law, Planning Resources and Development, and Public Works and Infrastructure. The Board appoints an Administrator to carry out its policies and ordinances. The Administrator is also responsible for preparing the annual budget, appointing department heads and overseeing the day-to-day operations of the County. The basic financial statements of the County include all government activities, organizations and functions for which the County is financially accountable as defined by the GASB. Based on these criteria, the Business Fund and the Mississippi Valley Health Services Commission are included in this report.

The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services, aging programs, solid waste, zoning and conservation, library services, parks, veteran's affairs, nursing homes, and UW extension service. Internal services of the County, accounted for on a cost reimbursement basis, are the self-health insurance, self-insurance for liability, self-insurance for worker's compensation, and highway. The CAFR includes all the funds of La Crosse County, Wisconsin.

The annual budget serves as the foundation for financial planning and control. All departments and agencies are required to submit requests to the County Administrator in July, which the Administrator uses as the starting point for developing a proposed budget. The Administrator's Budget is presented to the County Board in mid October. The County Administrator's Budget is reviewed by each of the standing committees, and a legally required public hearing is conducted in early November. The proposed budget is finalized at the November County Board meeting.

Local Economy

Due in large part to its excellent transportation connections, solid workforce, and well diversified economy, La Crosse County has continued its growth as an employment center for the Coulee Region – serving a regional population of over 400,000. The area also boasts significant natural resources and growing cultural amenities that contribute to the continued success of the tourism industry, as well as the attraction of employers to the area.

The attributes discussed above have allowed La Crosse County to keep pace with the State of Wisconsin and the Nation as a whole on most economic indicators. This includes a continued low unemployment rate of 7.8% as of March 2010, compared to the State at 8.8% and the Nation at 9.7%; a growing workforce, estimated at 71,800 employees as of March 2010 – an increase of 17% since 2000; a growing housing market with an estimated 47,665 housing units in 2008 – an increase of 9.6% since 2000; and a diverse economic base with a significant percentage of employment in health care and education - 22%, trade, transportation and utilities - 19%, government – 16%, manufacturing - 11%, leisure and hospitality – 9%, and professional and business services - 8% (note: these percentages are based upon March 2010 estimates).

La Crosse County also continues to be recognized for its high quality of life by nationally recognized ratings organizations. In 2009, U.S. News and World Report magazine listed La Crosse as one of the ten “Best Places to Live.” This ranking is based on economy, population, cost of living, crime rate, and access to educational, cultural and recreational opportunities. In 2008, County Home Magazine ranked the City of La Crosse 12th nationally as “Best Green City in the United States” (4th among cities under 150,000 in population). In 2007, Relocate-America.com ranked the Village of West Salem in the list of “America’s Top 100 Places to Live”; and the League of American Bicyclists designated the City of La Crosse as a “Bronze Level Bicycle Friendly Community.” These national recognitions continue to show how La Crosse County is progressive in its work to maintain healthy growth in the local economy.

Long-Term Financial Planning

As part of long range planning, the County employs a five-year comprehensive capital improvement plan. This process ensures that capital project needs are reviewed and evaluated on an annual basis to ensure that all projects are identified, priorities established and the possible ways to finance them are discussed.

Relevant Financial Policies

The annual budgets are prepared with the following principles in mind: Limiting the use of reserves to fund ongoing operating expenses, examining service delivery systems to ensure we are maximizing revenue sources, and making internal organizational changes to increase efficiencies and service. In addition to those principles, La Crosse County prepares the annual budgets in conformance with the following policies: funding for services must be adequate to maintain public confidence in County government and at the same time recognize taxpayer’s ability to pay, budgets shall provide for the responsible replacement and maintenance of buildings, equipment and infrastructure, and the budgets are prepared to be responsive to the County’s operating environment.

Major Initiatives

Law Enforcement Center Addition

Construction of the \$29.5 million Law Enforcement Addition began in the fall of 2008 as planned and is expected to be completed in early 2011. The project is financed with a \$10 million loan from the State Trust Fund and with \$19.5 million of bonds that were issued in February of 2009. This new facility will allow the County to close the female jail, provide space for justice sanctions programming, and solve the overcrowding problem of our current facility. Combining jail operations in one facility will allow for greater efficiency and safety for prisoners and staff, and will help to address programming and visitation issues.

Restructuring of Lakeview Nursing Home

Beginning in 2008, La Crosse County initiated several meetings with the State of Wisconsin Department of Health Services, to form a commission, called Mississippi Valley Health Services Commission. The State approved this commission in 2009. The commission essentially brings several counties together to finance the operations of the Lakeview Nursing Home to care for residents from the surrounding area. The goal for Lakeview is to continue to redesign the facility to meet the needs of La Crosse County residents, while holding the line on tax levy. Mississippi Valley health Services Commission is presented in the accompanying financial statements as a discretely presented component unit of La Crosse County.

Health Department Grant to Fight Obesity and Tobacco Use

During 2009, the Health department increased its efforts to improve nutrition and fight obesity along with cutting tobacco use for area residents. The department applied for a Federal Stimulus grant of \$2.2 million. During 2010, the department was awarded this grant, which provides funding for additional staff as well as subcontracts with partner agencies.

Hillview Residential Care Apartment Complex

During 2009, under the direction of the Aging and Long Term Care Committee, the Hillview Health Center drafted a proposal and cost analysis for construction and management of an assisted living center. In 2010, the Board of Supervisors approved the concept of the project and is currently soliciting bids for the project. The complex will contain 30 units connected to the Carroll Heights Apartments and allow tenants to utilize various programs at the new facility.

Awards & Acknowledgements

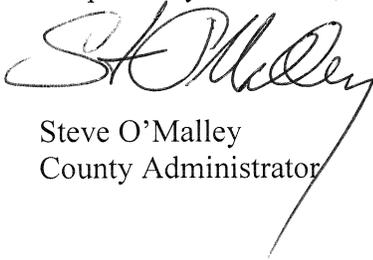
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of La Crosse for its comprehensive annual financial report for the fiscal year ended December 31, 2008. This was the fourth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report.

This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the dedicated efforts of the Finance Department staff, specifically Sharon Davidson, Shawn Handland, Frank Baures and Jonathan Edwards. We would also like to show recognition for the hard work and excellent assistance received from our independent auditors, Clifton Gunderson LLP.

Respectfully submitted,



Steve O'Malley
County Administrator



Gary Ingvalson
County Auditor/Finance Director

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of La Crosse Wisconsin

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

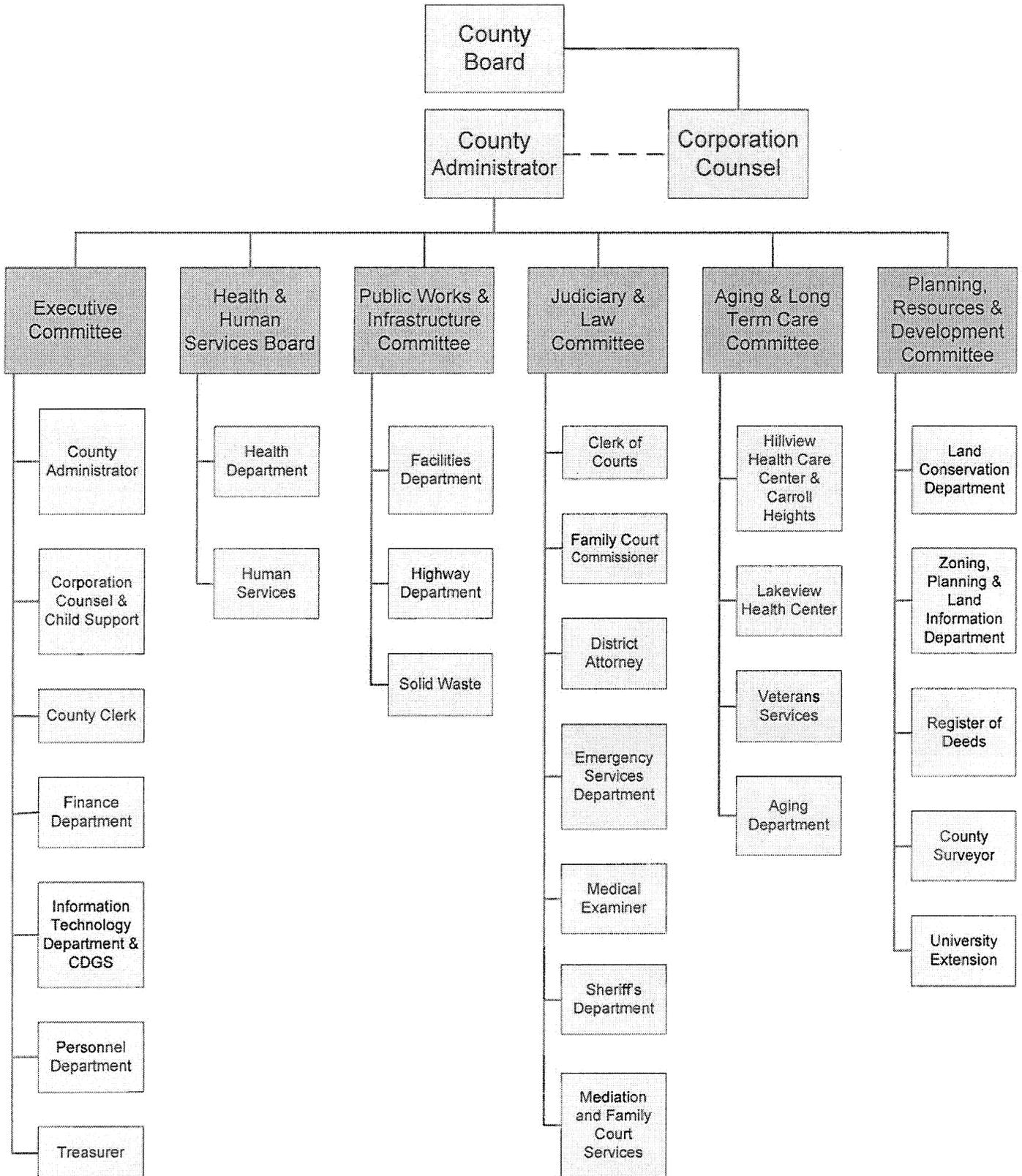


President

Executive Director

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La Crosse County Standing Committees and Boards



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**COUNTY OF LA CROSSE, WISCONSIN
BOARD OF SUPERVISORS**

(As of December 31, 2009)

County Board Chairman – Steve Doyle – District 28

District 1	Andrea Richmond	District 18	Tara J. Johnson
District 2	Ralph Geary Jr.	District 19	Robert F. Keil
District 3	Joe Veenstra	District 20	Donald Bina
District 4	Jai Johnson	District 21	Dennis Manthei
District 5	Bradley Konkell	District 22	Ray A. Ebert
District 6	Jill E. Billings	District 23	Tammy Gamroth
District 7	Roger J. Plesha	District 24	Leon Pfaff
District 8	Maureen Freedland	District 25	Jeffrey Schroeder
District 9	Sharon Hampson	District 26	Vicki Burke
District 10	Margaret Wood	District 27	Marilyn J. Pedretti
District 11	Audrey Kader	District 29	Monica Kruse
District 12	Bridget Flood	District 30	Charles A. Spiker
District 13	Bill Brockmiller	District 31	Ann H. Fisher
District 14	John D. Medinger	District 32	Arlene Benrud
District 15	Beverly Mach	District 33	Jim Berns
District 16	Gerald Sebranek	District 34	Tina Wehrs
District 17	Donald F. Meyer	District 35	Joe Bilskemper

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FINANCIAL SECTION

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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LA CROSSE COUNTY, WISCONSIN

Management's Discussion and Analysis

December 31, 2009

As management of the County of La Crosse, we offer readers of the County of La Crosse's financial statements this narrative overview and analysis of the financial activities of the County of La Crosse for the year ended December 31, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

- The assets of the County of La Crosse exceeded its liabilities at the close of 2009 by \$144,656,791 (net assets). Of this amount, \$55,060,974 (unrestricted net assets) may be used to meet ongoing obligations to citizens and creditors, \$1,478,558 is restricted for specific purposes (restricted net assets), and \$88,117,259 is invested in capital assets, net of related debt.
- The County's total net assets decreased by \$429,768. Governmental activities decreased the County's net assets by \$984,016, while business-type activities increased by \$554,248.
- As of the close of the current year, the County of La Crosse's governmental funds reported a combined ending fund balances of \$42,987,024, a decrease of \$720,311 in comparison with the prior year. Approximately 50.7% of the combined fund balances, or \$21,772,350, is available to meet the County's current and future needs (unreserved and undesignated fund balance).
- The business-type activities enterprise funds reported combined net assets of \$17,207,916 at December 31, 2009, an increase of \$7,524 from the restated prior year. Internal service funds reported net assets of \$75,750,874 at year end, an increase of \$1,527,640 in comparison with the prior year. Of the total proprietary net assets of \$92,958,790; \$67,897,029 is invested in capital assets and \$25,061,761 is unrestricted.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements are designed to provide readers with a broad overview of the County's financial statements, in a manner similar to a private-sector business.

- The statement of net assets presents information of all County assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

LA CROSSE COUNTY, WISCONSIN Management's Discussion and Analysis

December 31, 2009

- The statement of activities presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include justice and law enforcement; health and human services; conservation and development; parks and education; public works, and general government. The business type activities of the County include: Carroll Heights Apartments, Hillview Health Care Center, Lakeview Health Center, Household Hazardous Materials, Solid Waste, Regent Manor and McIntosh Manor (both adult family homes), Ravenwood (nursing home), and Maplewood (a certified based residential facility) and Lakeview Nursing Home Facility Fund.

The government-wide financial statements include not only the County of La Crosse itself (known as the primary government), but also the Mississippi Valley Health Services Commission which is a separate legal entity for which the County of La Crosse is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 37-39 of this report.

Fund financial statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and agency funds.

- Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a county's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

LA CROSSE COUNTY, WISCONSIN Management's Discussion and Analysis

December 31, 2009

The County maintains 14 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General, Human Services, Debt Service, and Capital Projects funds, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 40-43 of this report.

- Proprietary funds are maintained two ways. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the nursing homes, elderly apartments, adult family homes, solid waste, and household hazardous waste facilities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for highway operations, health insurance, liability insurance, and workers compensation insurance. Because these services benefit both governmental and business-type functions, they have been split between governmental activities and business-type activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. Lakeview Health Center, Hillview Health Care Center, and Solid Waste are considered to be major funds of the County. The County's four internal service funds are combined into a single aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The proprietary funds financial statements can be found on page 44-49 of this report.

- Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on page 50 of this report.

Notes to the Basic Financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 53-89 of this report.

Required Supplementary Information is presented for the budgetary schedules of the general fund and major special revenue funds, and the OPEB funding schedule. This information can be found on pages 93-96 of this report.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2009

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. For the County, assets exceed liabilities by \$144,656,791 at the close of the most recent fiscal year.

The largest portion of the County's net assets (60.9%) reflects its investment in capital assets (e.g. land and easements, structures and improvements, infrastructure, and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Statement of Net Assets

	Governmental activities		Business-type activities		Total		Total % Change
	2009	2008	2009	2008	2009	2008	
Current and other assets	\$97,965,247	\$90,802,544	\$39,009,472	\$45,271,951	\$136,974,719	\$136,074,495	0.66%
Capital assets	113,133,860	96,748,906	18,989,387	17,162,430	132,123,247	113,911,336	15.99%
Total Assets	211,099,107	187,551,450	57,998,859	62,434,381	269,097,966	249,985,831	7.65%
Current and other liabilities	45,869,256	41,015,085	5,124,380	7,708,705	50,993,636	48,723,790	4.66%
Long-term liabilities	40,874,441	21,196,939	32,573,098	34,978,543	73,447,539	56,175,482	30.75%
Total Liabilities	86,743,697	62,212,024	37,697,478	42,687,248	124,441,175	104,899,272	18.63%
Net assets:							
Invested in capital assets, net of related debt	82,938,109	81,329,920	5,179,150	2,910,902	88,117,259	84,240,822	4.60%
Restricted net assets	1,478,558	1,904,852	-	-	1,478,558	1,904,852	-22.38%
Unrestricted net assets	39,938,743	42,104,654	15,122,231	16,836,231	55,060,974	58,940,885	-6.58%
Total Net Assets	\$124,355,410	\$125,339,426	\$20,301,381	\$19,747,133	\$144,656,791	\$145,086,559	-0.30%

Unrestricted net assets comprise 38.0% of the County's net assets. These assets may be used to meet the County's ongoing obligations to citizens and creditors.

The remaining balance of the County's net assets, 1.1%, represents resources that are subject to external restrictions on how they may be used.

At the end of the current fiscal year, the County reported positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental activities.

**LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis**

December 31, 2009

The County's net assets decreased by \$429,768 during the current year. This results from total 2009 revenues of \$113,569,751 and expenses of \$113,999,519. Overall revenues were down by \$43,172,260 from the prior year, while expenses decreased by \$45,819,240. The revenues and expenses are both lower than the prior year because the Care Management Organization was regionalized in 2008 and is no longer a part of La Crosse County. The table below and the narrative that follow consider the operations of governmental and business-type activities separately.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2009

Statement of Activities

	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	\$ 11,690,710	\$ 12,826,191	\$ 30,751,116	\$ 73,743,776	\$ 42,441,826	\$ 86,569,967
Operating grants and contributions	25,319,388	23,415,990	188,230	250,703	25,507,618	23,666,693
Capital grants and contributions	120,312	435,810	-	-	120,312	435,810
General revenues:						
Property taxes	26,182,339	24,618,243	2,030,679	2,279,648	28,213,018	26,897,891
Sales taxes	9,272,408	9,804,497	-	-	9,272,408	9,804,497
Other taxes	7,277	17,357	-	-	7,277	17,357
Grants and contributions	5,347,871	5,097,816	-	-	5,347,871	5,097,816
Interest income	2,381,590	2,376,938	277,831	1,205,726	2,659,421	3,582,664
Gain (loss) on disposal of capital assets	-	669,629	-	(313)	-	669,316
Total revenues	80,321,895	79,262,471	33,247,856	77,479,540	113,569,751	156,742,011
Expenses:						
General government	10,080,995	9,508,871	-	-	10,080,995	9,508,871
Public safety	15,739,262	15,179,852	-	-	15,739,262	15,179,852
Public works	9,805,916	9,192,194	-	-	9,805,916	9,192,194
Health and human services	38,007,144	35,659,714	-	-	38,007,144	35,659,714
Conservation and development	3,664,645	2,973,395	-	-	3,664,645	2,973,395
Culture, recreation and education	3,002,079	2,818,309	-	-	3,002,079	2,818,309
Interest on long-term debt	1,540,658	990,117	-	-	1,540,658	990,117
Hillview Health Care Center	-	-	13,982,261	13,179,941	13,982,261	13,179,941
Lakeview Health Care Center	-	-	7,303,223	11,526,615	7,303,223	11,526,615
Solid Waste	-	-	7,988,004	16,841,489	7,988,004	16,841,489
Care Management Organization	-	-	-	39,526,902	-	39,526,902
Non-major enterprise funds	-	-	2,885,332	2,421,360	2,885,332	2,421,360
Total expenses	81,840,699	76,322,452	32,158,820	83,496,307	113,999,519	159,818,759
Increase (decrease) in net assets before transfers	(1,518,804)	2,940,019	1,089,036	(6,016,767)	(429,768)	(3,076,748)
Contribution to other governmental entity	-	-	-	(4,045,573)	-	(4,045,573)
Transfers	534,788	(505)	(534,788)	505	-	-
Increase in net assets	(984,016)	2,939,514	554,248	(10,061,835)	(429,768)	(7,122,321)
Net assets beginning of year (as restated)	125,339,426	122,399,912	19,747,133	29,808,968	145,086,559	152,208,880
Net assets end of year	\$ 124,355,410	\$ 125,339,426	\$ 20,301,381	\$ 19,747,133	\$ 144,656,791	\$ 145,086,559

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2009

Governmental Activities

Governmental activities decreased the County's net assets by \$984,016 after transfers. This decrease largely reflects the following items:

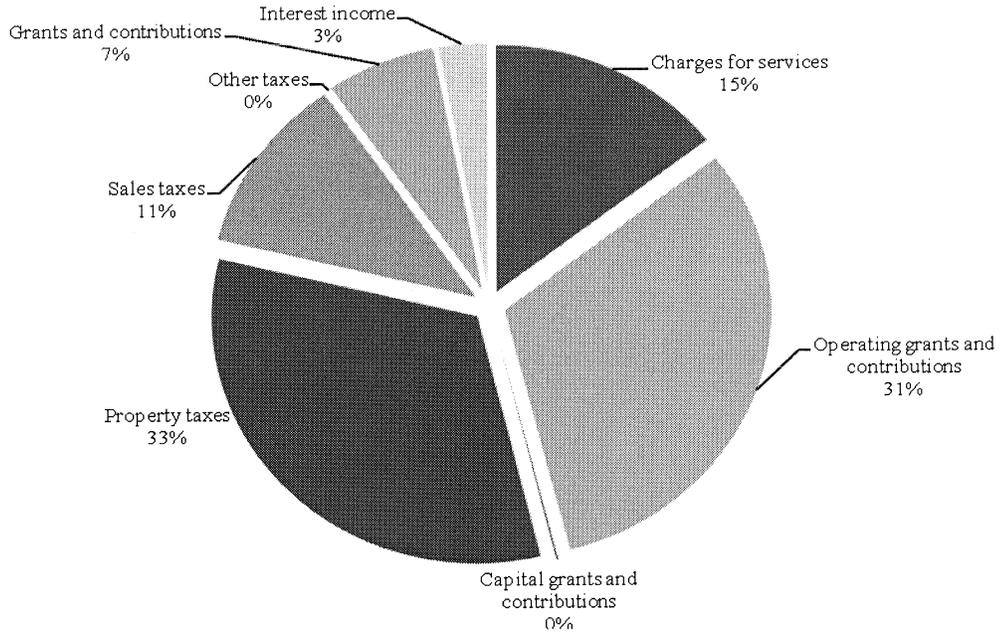
- The Highway Internal Service Fund reported a loss of \$175,929, while the allocation of the self-insurance funds income reported as governmental activities was \$1,044,368.
- The estimated liability for accrued sick leave increased \$1,012,378 from the prior year due to a change in the percentage allowed for employees to convert their sick leave balances at retirement.
- Interest expense on long-term debt increased by \$550,541 from the prior year. This was due to the issuance of new debt for the law enforcement center addition.
- Capital improvement projects in the amount of \$618,994 were not completed in 2009, and the tax levy dollars were carried forward to 2010.
- An estimate for bad debt expense in the amount of \$500,000 was included in the statement of activities for two economic development loans that were made to a local business has been set up within the business fund due to a voluntary debt consolidation plan under Chapter 128.
- Sales tax revenue collected was less than budgeted by \$452,592. This was due to the continued economic downturn across the country.
- \$240,000 was budgeted for operating contingencies in 2009 from tax levy dollars, and was not used. These funds were carried forward into 2010 along with prior year amounts totaling \$465,113 to be used in 2010 if needed. Also, prior year salary contingencies in the amount of \$1,874,240 that have not been used were carried forward into 2010.

Revenues for the County's governmental activities total \$80,321,895, with property taxes and operating grants and contributions accounting for 64% of total revenues.

**LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis**

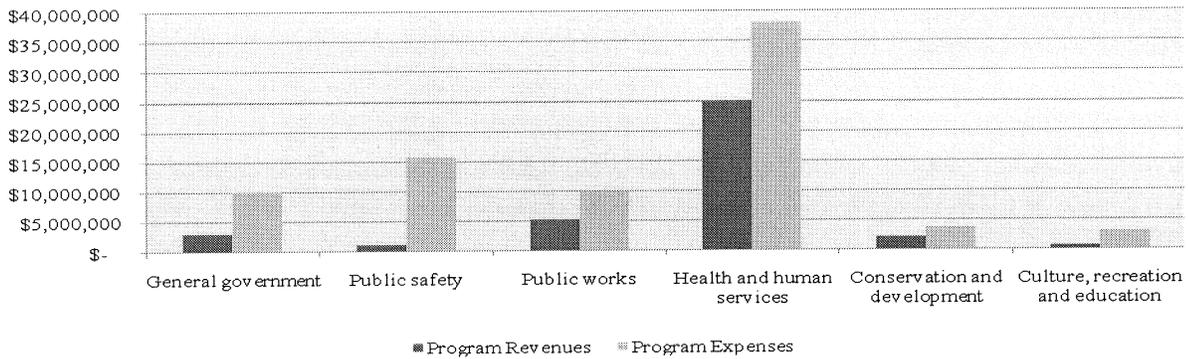
December 31, 2009

**Governmental Activities
Revenues by Source 2009**



Governmental activities expenses total \$81,840,699, exceeding program revenue by \$44,710,289, as the following graph displays. When general revenues, (which include such items as property tax, investment earnings, and grants and contributions not restricted to specific programs) are included, total expenses exceed revenues by \$1,518,804 prior to transfers.

**Governmental Activities
Program Revenues and Expenses 2009**



LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2009

Business-Type Activities

Business-type activities for 2009 increased net assets by \$554,248. The Lakeview Health Center operations were closed out as of June 30, 2009. The operations were then contracted to a new entity called Mississippi Valley Health Services Commission (MVHS) as of July 1, 2009 (which is being reported as a discretely presented component unit in the government-wide financial statements). This commission consists of eleven counties in Wisconsin, including La Crosse County, in which each county contributes a per diem rate for residents of each county that reside within the nursing home. La Crosse County continues to own the land, buildings and equipment, so a new fund called "Lakeview Nursing Home Facility Fund" was created to account for the purchase of new assets and recording of depreciation expense, and the revenue from MVHS as a lease payment.

The loss of \$3,093,899 included the transfer of the net capital assets in the amount of \$1,667,124 to the Lakeview Nursing Home Facility Fund as of June 30, 2009, along with \$150,000 transferred to purchase capital assets that were budgeted to be purchased from June – December 2009. The balance of cash in the Lakeview Health Center Fund of \$1,230,840 was given to MVHS as an operating contribution from La Crosse County. The Lakeview Nursing Home Facility Fund showed an increase in net assets of \$1,817,124 as a result of the transfer of net fixed assets into the fund of \$1,667,124 along with the \$150,000 cash transfer.

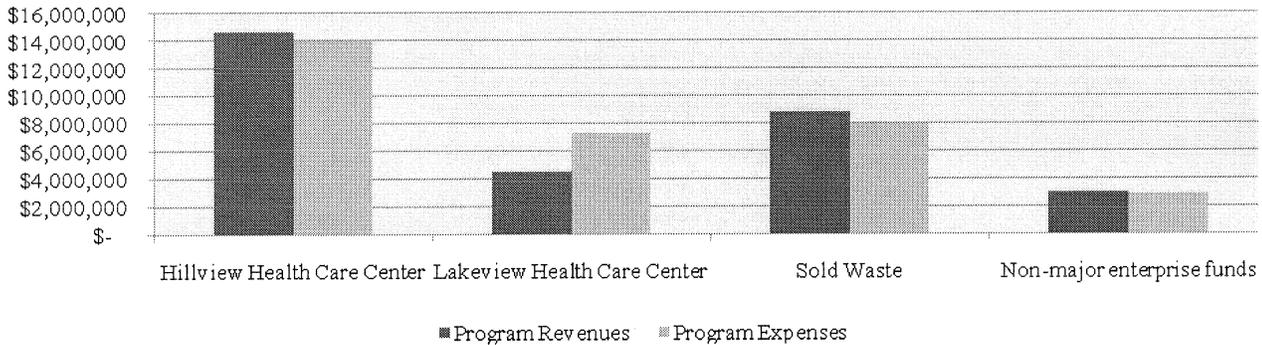
The Solid Waste Fund returned to a more normal year, as the redevelopment project of moving the garbage from the "old" landfill to the new sanitary landfill was completed in 2008. Depreciation expense was back to a normal range for the investment in the landfill, while the estimate for the liability for long-term care was adjusted down by approximately \$1 million. This was due to revised estimates on the cost of closure and long-term care projects to be completed in future years.

The business-type activities net assets were also increased by the allocation of the internal service funds. The self-health insurance fund increased business-type net assets by \$503,026 and the liability self insurance fund had a positive increase of \$43,698. Hillview Health Care Center had a positive year with an increase in net assets of \$249,085.

**LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis**

December 31, 2009

**Business-type Activities
Program Revenues and Expenses 2009**



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The general government functions are contained in the General, Special Revenue, Debt Service, and Capital Project funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At December 31, 2009, the County's governmental funds reported combined fund balances of \$42,987,024, a decrease of \$720,311 in comparison with the prior year. Unreserved and undesignated fund balance of \$21,772,350 is available to meet the County's current and future needs. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has been committed for one of the following: 1) to pay debt service; 2) to reflect inventories and the amount due from other funds that are long term in nature and thus do not represent available spendable resources; 3) excess sales tax reserve; 4) delinquent property taxes; 5) interest stabilization fund; 6) Human Services W-2 reserve and 7) reserve for bond proceeds for law enforcement center addition and 8) reserved for special designation to state and local government restrictions.

The general fund is the main operating fund of the County. As a measure of the general fund's ability to pay off short-term debt obligations, known as liquidity; it may be useful to compare unreserved and undesignated fund balance and total fund balance to total fund expenditures. As of December 31, 2009, unreserved and undesignated fund balance of the general fund was \$12,424,792 while total fund balance was \$25,869,848. Unreserved and undesignated fund balance represents 41.0% of total general fund expenditures, while total fund balance represents 85.3% of total general fund expenditures. In relation to general fund revenues, unreserved and undesignated fund balance represents 42.1% of total general fund revenues. Combining the unreserved, undesignated fund balance with the interest stabilization and excess

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2009

sales tax reserve, the ratio of this total to total expenditures would be 55%. These ratios show that even in the current economic downturn, the County is in a good position to meet any upcoming obligations.

	2009		
	General Fund	Percentage of Expenditures	Percentage of Revenue
Total revenues	\$ 29,504,533	97.3%	-
Total expenditures	30,329,225	-	102.8%
Unreserved, undesignated fund balance	12,424,792	41.0%	42.1%
Total fund balances	25,869,848	85.3%	87.7%

During the fiscal year, the fund balance of the County's general fund decreased by \$439,494. Key factors contributing to this decline are as follows:

- The original budget for the general fund projected to use fund balance of \$1,888,922 and transfers from other funds totaling \$392,244.
- Realization of \$4,826,685 in total expenditures under budget. Significant expenditure variances are explained in the General Fund Budgetary Highlights.

The County has a policy that the ratio of undesignated general fund balance to total operating expenditures shall be maintained between 40-50%. As of December 31, 2009 it is at 41%. County policy limits the use of undesignated fund balance to fund capital expenditures, prepayment of outstanding debt, start-up costs of new programs, other non-recurring expenditures, or emergencies.

The County's debt service fund had a fund balance of \$1,630,742 at December 31, 2009 which was a decrease of \$312,186 from the prior year. The decrease was due to the payoff of the 2001B General Obligation Promissory Notes in the amount of \$1,110,000 for principal and \$14,440 for interest, as was approved as part of the 2008 budget process (but the actual transaction did not take place until 2009). The bond premium of \$612,706 from the 2009A General Obligation Bonds less the cost of issuance of \$201,446 was deposited within the debt service fund to pay future debt payments on the bonds. Also, the initial interest payment of the 2009A General Obligation bonds was \$343,465 less than the amount budgeted.

The County's human services fund has a total fund balance of \$6,196,963, a decrease of \$828,507 from the prior year. Of this fund balance, \$4,929,769 was unreserved and \$1,267,194 was reserved for other restricted purposes. Included in the reserved fund balance is \$668,152 for programs within the economic support section. The human services fund's original budget called for use of fund balance in the amount of \$587,377, but closed out the year with a loss of \$828,507 after transfers.

The construction of the law enforcement center addition continued in 2009, with expenditures of \$17,490,939. The total project when completed in 2011 is expected to cost approximately \$29,500,000.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2009

The following schedules present a summary of general, special revenue, capital project and debt service funds revenues and expenditures for the fiscal year ended December 31, 2009 and the amount and percentage of increases and decreases in relation to prior years.

	Resources by Source		Governmental Funds	
	2009	Percent of	Increase (Decrease)	
	Amount	Total	Amount	Percent
Taxes (property and other)	\$ 32,569,310	44.87%	\$ 371,446	1.15%
Intergovernmental revenues	28,789,122	39.66%	1,209,116	4.38%
Interdepartmental revenues	538,098	0.74%	(245,160)	-31.30%
Licenses and permits	990,102	1.36%	61,596	6.63%
Fines, forfeits and penalties	449,981	0.62%	4,151	0.93%
Public charges for services	5,770,802	7.95%	311,584	5.71%
Intergovernmental charges for services	994,475	1.37%	(251,121)	-20.16%
Miscellaneous revenues	<u>2,480,392</u>	3.42%	<u>21,347</u>	0.87%
	<u>\$ 72,582,282</u>	100.00%	<u>\$ 1,482,959</u>	

Governmental property taxes increased by \$799,076 to \$22,618,167 which represents 31.2% of total revenues. Sales tax within the general fund decreased by \$532,089 from the previous year, due to a continued downturn in economic activity throughout the country. Intergovernmental revenues increased mainly because of a Community Development Block Grant from the State of Wisconsin for \$331,000 and an increase in the Federal Economic Development Authority Grant, both within the Business Fund. The utility tax, within the general fund, increased by \$289,656.

	Expenditures by Function		Governmental Funds	
	2009	Percent of	Increase (Decrease)	
	Amount	Total	Amount	Percent
General Government	\$ 10,458,897	11.22%	\$ 297,624	2.93%
Public Safety	14,876,428	15.95%	594,632	4.16%
Public Works	102,410	0.11%	(7,833)	-7.11%
Health and Human Services	37,760,401	40.49%	1,796,529	5.00%
Conservation and Development	3,793,243	4.07%	965,317	34.14%
Culture, Recreation and Education	2,937,251	3.15%	145,333	5.21%
Miscellaneous	121,297	0.13%	56,211	86.36%
Debt Service	4,503,729	4.83%	1,272,801	39.39%
Capital Outlay	<u>18,695,696</u>	20.05%	<u>13,737,205</u>	277.04%
	<u>\$ 93,249,352</u>	100.00%	<u>\$ 18,857,819</u>	

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2009

Health and human services expenditures increased due to increased services within the human services fund. The aging and disability resource center was regionalized in 2008 to include three other counties, Monroe, Jackson, and Vernon. 2009 was the first full year of operations, which increased expenditures by \$666,240. Justice sanctions expenditures increase \$557,735 from the prior year due to a reorganization which moved the Alcohol or Drug Abuse (AODA) services and Intoxicated Driver Program (IDP) services into justice sanctions. If these programs had not been transferred into justice sanctions, there would actually have been a decrease of approximately \$150,000 as compared to 2008. Disability services increased \$573,046 due to additional case management expenditures in the children's waiver program, higher psychiatry costs, and a larger number of consumers participating in the Community Support Program.

Conservation and development expenses increased due to four new economic development loans within the business fund totaling \$718,072. An allowance for doubtful accounts for two of these outstanding loans totaling \$500,000 to a local business has been set up within the business fund due to a voluntary debt consolidation plan under Chapter 128.

Debt service expenditures increased due to the early payoff of the 2001B General Obligation Bonds in the amount of \$1,124,440 for principal and interest and the initial interest payment on the law enforcement addition debt.

Capital outlay expenditures increased due to the continuation of construction on the law enforcement center addition in the amount of \$17,490,939.

Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The following table details the net assets of the County's enterprise funds on December 31, 2009:

	2009	2008
Hillview Health Care Center	\$ 6,018,624	\$ 5,769,539
Lakeview Health Center	-	3,093,899
Solid Waste	5,443,057	4,468,061
Non-major enterprise funds	<u>5,746,235</u>	<u>3,868,893</u>
Totals	<u>\$ 17,207,916</u>	<u>\$ 17,200,392</u>

As of December 31, 2009, the County's enterprise funds reported combined net assets of \$17,207,916. Of that amount, \$5,179,150 or 30.1% represents their investment in capital assets, net of related debt. The remaining net assets, \$12,028,766 is unrestricted and available for spending in accordance with the needs of the County in these funds.

Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2009

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and final amended budget resulted in \$3,643,848 of increases in appropriations due to carryforwards and open purchase orders from fiscal year 2008 to 2009, and adjustments throughout the year because of new grants.

Differences between final amended budget and the actual revenues and expenses resulted in a \$4,823,239 positive variance in the general fund. The major reasons for the variance are as follows:

- Sales tax collections were \$452,592 less than budget, and were \$532,089 less than the prior year. This was due to the continued economic downturn throughout the country.
- Utility tax revenue from the State was \$277,101 higher than the amount budgeted.
- Prisoner board revenue and consolidated court fees were higher than budgeted by \$84,460 and \$61,331, respectively.
- The original budget for general fund called for transfers in from land records and health self-insurance totaling \$392,244; and use of general fund balance in the amount of \$1,888,922. Final actual amounts, before other financing sources (uses), showed a loss of \$824,692, which is better than projected by \$1,064,230.
- Salary and operating contingency budget dollars, after carryforwards, exceeded expenses by \$2,339,353. The operating contingency was initially budgeted at \$240,000 with \$225,113 carried forward from 2008, of which none was used. No salary contingency was budgeted for 2009, as \$2,127,876 was carried forward from 2008. Of this amount, only \$253,636 was used in 2009, with the balance of \$1,874,240 carried forward to be used in 2010 to moderate the increased costs of salary and fringes in the 2010 budget.
- Capital outlay expenditures were less than the final budget by \$1,021,085. Projects that were not completed in 2009 will have funds carried forward to 2010 in the amount of \$618,994.
- Public Safety expenditures were less than final budget by \$313,058, while conservation and development expenditures were less than final budget by \$324,114.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business-type activities at December 31, 2009 amounted to \$132,123,247 (net of accumulated depreciation). This investment in capital assets includes land and easements, infrastructure, structures and improvements, equipment, and construction in progress. The County's infrastructure assets are recorded at estimated historical cost in the government-

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2009

wide financial statements. The County has elected to use the straight-line depreciation method of reporting capital assets.

In 2009 the largest increase was in construction in progress for the continued construction of the law enforcement addition that is expected to be completed in early 2011.

	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Capital Assets						
Land	\$ 5,150,467	\$ 5,140,347	\$ 987,506	\$ 987,506	\$ 6,137,973	\$ 6,127,853
Land Improvements	3,505,585	3,445,025	23,848,235	21,501,670	27,353,819	24,946,695
Buildings	41,022,013	39,084,279	12,328,104	12,227,391	53,350,117	51,311,670
Machinery and equipment	25,475,672	24,387,041	8,240,269	8,083,578	33,715,942	32,470,619
Infrastructure	85,198,297	82,946,554	-	-	85,198,297	82,946,554
Construction in progress	19,673,965	4,008,383	7,103,086	6,051,393	26,777,051	10,059,776
Total capital assets	<u>180,025,999</u>	<u>159,011,629</u>	<u>52,507,200</u>	<u>48,851,538</u>	<u>232,533,199</u>	<u>207,863,167</u>
Less:						
Accumulated Depreciation	66,892,139	62,262,723	33,517,813	31,689,108	100,409,952	93,951,831
Total net capital assets	<u>\$ 113,133,860</u>	<u>\$ 96,748,906</u>	<u>\$ 18,989,387</u>	<u>\$ 17,162,430</u>	<u>\$ 132,123,247</u>	<u>\$ 113,911,336</u>

Further details of the County's capital assets can be found in Note 5 to the financial statements.

Long-Term Debt

At December 31, 2009, the County had \$63,639,788 of general obligation debt outstanding. During the year, the County issued \$19,500,000 of general obligation debt for the law enforcement center addition. An additional \$6,500,000 was borrowed early in 2010 from the State Trust Fund to complete the total authorized borrowing of \$29,500,000 for the law enforcement center, which will be completed in early 2011. Under current state statutes, the County's general obligation debt issuances are subject to a legal limitation, based on five percent of the equalized value of taxable property in the County. As of December 31, 2009 the County's total amount applicable to debt margin (outstanding notes less debt service fund balance) is \$62,009,046, which was well below the legal limit of \$387,546,830. The net debt per capita equaled \$547 at year-end.

Further details of the County's long-term debt activity can be found in Note 8 to the financial statements.

Economic Factors

La Crosse County recorded less in local sales tax revenue in 2009 than in prior years due to the economic downturn. The following summarizes the past five years of sales tax collections:

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2009

<u>Year</u>	<u>La Crosse County</u> <u>Sales Tax Revenue</u>
2005	9,220,772
2006	9,492,030
2007	9,705,931
2008	9,804,497
2009	9,272,408

In 2009, U.S. News and World Report magazine listed La Crosse as one of the ten “Best Places to Live”. This ranking is based on economy, population, cost of living, crime rate, and access to educational, cultural, and recreational opportunities.

In February 2010, Kiplinger’s Personal Finance magazine has once again nationally recognized the University of Wisconsin-La Crosse for academic quality and affordability. UW-L made Kiplinger’s Top 100 best values in public colleges list ranked No. 43 based on cost for in-state students and No. 34 for those who live out of state. More than 500 public, four-year colleges and universities were evaluated on the quality of students as measured by the academic performance of the incoming freshman class, admission rates, freshman retention rates, student-faculty ratios and graduation rates as well as how much they cost and how much financial aid the school offers.

These accolades are two in a long line of similar rankings that reinforce the quality of life and business viability of the La Crosse area.

Diverse retail manufacturing, medical, educational and governmental operations are located within La Crosse County which has contributed to an unemployment rate that has historically been below the state and national average.

Request for Information

This financial report is designed to provide a general overview of the County’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the La Crosse County Finance Dept, 400 4th Street North Room 2150 La Crosse, WI 54601.

BASIC FINANCIAL STATEMENTS

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**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF NET ASSETS**

December 31, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and investments	\$ 52,646,568	\$ 18,320,207	\$ 70,966,775	\$ -
Receivables (net of allowance for uncollectibles)	41,562,797	4,012,896	45,575,693	1,214,524
Due from primary government	-	-	-	1,791,505
Internal balances	725,771	(725,771)	-	-
Inventories and prepayments	1,268,553	95,160	1,363,713	-
Other assets	78,576	-	78,576	-
Deposit in WMMIC	432,592	252,444	685,036	-
Deferred charges	400,988	7,656,934	8,057,922	-
Restricted cash and investments	849,402	9,397,602	10,247,004	-
Capital assets not being depreciated:				
Construction in progress	19,673,965	7,103,086	26,777,051	-
Land	5,150,467	987,506	6,137,973	-
Capital assets being depreciated:				
Land improvements	3,505,585	23,848,235	27,353,820	-
Buildings	41,022,013	12,328,104	53,350,117	-
Machinery and equipment	25,475,672	8,240,269	33,715,941	-
Infrastructure	85,198,297	-	85,198,297	-
Accumulated depreciation	(66,892,139)	(33,517,813)	(100,409,952)	-
TOTAL ASSETS	211,099,107	57,998,859	269,097,966	3,006,029
LIABILITIES				
Accounts payable and other current liabilities	9,092,564	1,856,857	10,949,421	48,907
Claims payable	1,246,878	583,126	1,830,004	-
Unearned property tax revenue	28,441,778	507,007	28,948,785	-
Unearned revenue	104,837	31,200	136,037	6,500
Accrued interest	607,780	292,388	900,168	-
Due to component unit	1,791,505	-	1,791,505	-
Long-term landfill post closure costs	637,444	9,248,164	9,885,608	-
Long-Term Liabilities:				
Capital lease payable - current	2,690	-	2,690	-
Capital lease payable - noncurrent	3,634	-	3,634	-
Compensated absences - current	2,402,339	514,139	2,916,478	-
Compensated absences - noncurrent	2,506,123	-	2,506,123	-
Post employment benefit obligation - noncurrent	365,364	-	365,364	-
Bonds and notes payable - current	2,178,885	1,339,663	3,518,548	-
Bonds and notes payable - noncurrent	37,361,876	23,324,934	60,686,810	-
TOTAL LIABILITIES	86,743,697	37,697,478	124,441,175	55,407
NET ASSETS				
Invested in capital assets, net of related debt	82,938,109	5,179,150	88,117,259	-
Restricted net assets for:				
Debt service	1,022,962	-	1,022,962	-
Elderly programs	228,255	-	228,255	-
Elderly transportation	86,336	-	86,336	-
Health programs	141,005	-	141,005	-
Unrestricted net assets	39,938,743	15,122,231	55,060,974	2,950,622
TOTAL NET ASSETS	\$ 124,355,410	\$ 20,301,381	\$ 144,656,791	\$ 2,950,622

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

**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES**

Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES				
General government	\$ 10,080,995	\$ 2,426,434	\$ 572,067	\$ -
Public safety	15,739,262	809,005	323,303	-
Public works	9,805,916	3,581,374	1,480,555	120,312
Health and human services	38,007,144	3,867,646	21,186,756	-
Conservation and development	3,664,645	533,659	1,564,040	-
Culture, recreation and education	3,002,079	472,592	192,667	-
Interest on long-term debt	1,540,658	-	-	-
Total governmental activities	81,840,699	11,690,710	25,319,388	120,312
BUSINESS TYPE ACTIVITIES				
Hillview Health Care Center	13,982,261	14,602,447	-	-
Lakeview Health Center	7,303,223	4,535,435	-	-
Solid Waste	7,988,004	8,783,033	-	-
Non-major enterprise funds	2,885,332	2,830,201	188,230	-
Total business type activities	32,158,820	30,751,116	188,230	-
TOTAL PRIMARY GOVERNMENT	\$ 113,999,519	\$ 42,441,826	\$ 25,507,618	\$ 120,312
COMPONENT UNIT				
Mississippi Valley Health Services	\$ 6,097,456	\$ 6,366,819	\$ 2,678,759	\$ -

GENERAL REVENUES

Property taxes
Sales taxes
Other taxes
Grants and contributions, not restricted to specific programs
Interest income

TRANSFERS

Total general revenues and transfers

CHANGE IN NET ASSETS

NET ASSETS - BEGINNING OF YEAR (as restated)

NET ASSETS - END OF YEAR

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

**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES**

Year Ended December 31, 2009

**Net (Expenses) Revenues and
Changes in Net Assets**

<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$ (7,082,494)	\$ -	\$ (7,082,494)	\$ -
(14,606,954)	-	(14,606,954)	-
(4,623,675)	-	(4,623,675)	-
(12,952,742)	-	(12,952,742)	-
(1,566,946)	-	(1,566,946)	-
(2,336,820)	-	(2,336,820)	-
(1,540,658)	-	(1,540,658)	-
<u>(44,710,289)</u>	<u>-</u>	<u>(44,710,289)</u>	<u>-</u>
-	620,186	620,186	-
-	(2,767,788)	(2,767,788)	-
-	795,029	795,029	-
-	133,099	133,099	-
<u>-</u>	<u>(1,219,474)</u>	<u>(1,219,474)</u>	<u>-</u>
<u>(44,710,289)</u>	<u>(1,219,474)</u>	<u>(45,929,763)</u>	<u>-</u>
-	-	-	2,948,122
26,182,339	2,030,679	28,213,018	-
9,272,408	-	9,272,408	-
7,277	-	7,277	-
5,347,871	-	5,347,871	-
2,381,590	277,831	2,659,421	2,500
534,788	(534,788)	-	-
<u>43,726,273</u>	<u>1,773,722</u>	<u>45,499,995</u>	<u>2,500</u>
(984,016)	554,248	(429,768)	2,950,622
<u>125,339,426</u>	<u>19,747,133</u>	<u>145,086,559</u>	<u>-</u>
<u>\$ 124,355,410</u>	<u>\$ 20,301,381</u>	<u>\$ 144,656,791</u>	<u>\$ 2,950,622</u>

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

**LA CROSSE COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS**

December 31, 2009

	General Fund	Human Services Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 23,693,856	\$ 6,054,417	\$ 1,630,742	\$ 5,591,837	\$ 6,130,408	\$ 43,101,260
Restricted cash and investments	-	-	-	-	636,250	636,250
Receivables (net of allowance for uncollectibles)	12,707,968	14,292,475	3,427,861	-	7,475,009	37,903,313
Due from other funds	178,211	-	-	-	-	178,211
Advance to other funds	647,800	-	-	-	-	647,800
Inventories and prepayments	212,212	1,000	-	-	1,212	214,424
Other assets	809	-	-	-	-	809
TOTAL ASSETS	\$ 37,440,856	\$ 20,347,892	\$ 5,058,603	\$ 5,591,837	\$ 14,242,879	\$ 82,682,067
LIABILITIES						
Accounts payable and other current liabilities	\$ 2,689,238	\$ 2,089,350	\$ -	\$ 2,635,958	\$ 1,231,971	\$ 8,646,517
Due to other funds	62,026	6,464	-	-	1,171	69,661
Due to component unit	1,791,505	-	-	-	-	1,791,505
Advances from other funds	-	-	-	-	55,451	55,451
Deferred revenues	7,028,239	12,055,115	3,427,861	-	6,620,694	29,131,909
Total liabilities	11,571,008	14,150,929	3,427,861	2,635,958	7,909,287	39,695,043
FUND BALANCES						
Reserved for uncollected taxes	2,792,231	-	-	-	-	2,792,231
Reserved for subsequent year's tax levy reduction	2,429,160	-	-	-	-	2,429,160
Reserved for interest stabilization	1,702,190	-	-	-	-	1,702,190
Reserved for advances to other funds	647,800	-	-	-	-	647,800
Reserved for debt service	-	-	1,630,742	-	-	1,630,742
Reserved for human services	-	668,152	-	-	-	668,152
Reserved for metropolitan planning	187,650	-	-	-	-	187,650
Reserved for inventories and prepayments	134,834	1,000	-	-	1,212	137,046
Reserved for transportation services	-	-	-	-	86,336	86,336
Reserved for post-closure costs	-	-	-	-	637,444	637,444
Reserved for health services	-	-	-	-	143,005	143,005
Reserved for elderly programs	-	-	-	-	233,000	233,000
Reserved for law enforcement addition	-	-	-	2,955,879	-	2,955,879
Unreserved, designated, for subsequent years expenditures reported in:						
General Fund	5,551,191	-	-	-	-	5,551,191
Special Revenue Funds	-	598,042	-	-	814,806	1,412,848
Unreserved, undesignated reported in:						
General Fund	12,424,792	-	-	-	-	12,424,792
Special Revenue Funds	-	4,929,769	-	-	4,417,789	9,347,558
Total fund balances	25,869,848	6,196,963	1,630,742	2,955,879	6,333,592	42,987,024
TOTAL LIABILITIES AND FUND BALANCES	\$ 37,440,856	\$ 20,347,892	\$ 5,058,603	\$ 5,591,837	\$ 14,242,879	\$ 82,682,067

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

LA CROSSE COUNTY, WISCONSIN

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS**

December 31, 2009

Total Fund Balances - Governmental Funds	\$	42,987,024
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		75,654,369
Current year depreciation and accumulated depreciation are not recorded at the fund level.		(25,238,388)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(38,975,191)
Capital leases are not included as a liability in the governmental funds.		(6,324)
Deferred charges - issuance costs are amortized over the life of the bonds, whereas they are expensed when incurred in the funds.		400,988
A bad debt expense was recorded on the government wide financial statements for an economic development loan, while on the fund statements deferred revenue was reduced.		(500,000)
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.		(565,570)
Interest is not accrued at the fund level, but rather is recognized as an expenditure when due.		(607,780)
Internal service funds are used by management to charge the costs of various services to individual funds and functional categories. The assets and liabilities of the internal service funds include items relating to the governmental funds.		72,657,409
Revolving loan funds have deferred revenue in the fund statements, and an allowance for doubtful accounts was recorded on the fund statement, while a bad debt expense was recorded on the government-wide statements.		1,467,065
Inventories are not reported in the fund statements.		314,137
Receivables that are not available to pay for current period expenditures, and therefore are recorded as deferred revenue in the fund statements.		2,085,731
Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements.		(637,444)
Compensated absences and other post employment benefits are not due and payable in the current period and therefore are not reported as liabilities in the funds.		<u>(4,680,616)</u>

Total Net Assets - Governmental Funds	\$	<u>124,355,410</u>
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The notes to the basic financial statements are an integral part of this statement.

LA CROSSE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

Year Ended December 31, 2009

	General Fund	Human Service Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 16,076,039	\$ 9,799,546	\$ 2,715,851	\$ -	\$ 3,977,874	\$ 32,569,310
Intergovernmental revenues	7,775,263	17,593,756	-	-	3,420,103	28,789,122
Interdepartmental revenues	-	-	516,046	-	22,052	538,098
Licenses and permits	471,044	-	-	-	519,058	990,102
Fines, forfeits and penalties	293,826	-	-	-	156,155	449,981
Public charges for services	2,311,592	1,909,825	-	-	1,549,385	5,770,802
Intergovernmental charges for services	994,475	-	-	-	-	994,475
Miscellaneous revenues	1,582,294	14,622	17,099	142,791	723,586	2,480,392
Total revenues	29,504,533	29,317,749	3,248,996	142,791	10,368,213	72,582,282
EXPENDITURES						
Current:						
General government	10,447,551	-	-	-	11,346	10,458,897
Public safety	13,654,708	1,181,396	-	-	40,324	14,876,428
Public works	-	-	-	-	102,410	102,410
Health and human services	1,723,593	29,330,709	-	-	6,706,099	37,760,401
Conservation and development	2,094,029	-	-	-	1,699,214	3,793,243
Culture, recreation and education	1,225,837	-	-	-	1,711,414	2,937,251
Miscellaneous	114,667	-	-	-	6,630	121,297
Debt service:						
Principal	45,612	-	2,839,794	-	201,096	3,086,502
Interest and other charges	6,687	-	1,132,648	-	76,446	1,215,781
Debt issue costs	-	-	201,446	-	-	201,446
Capital outlay	1,016,541	69,291	-	17,490,939	118,925	18,695,696
Total expenditures	30,329,225	30,581,396	4,173,888	17,490,939	10,673,904	93,249,352
Excess (deficiency) of revenues over expenditures	(824,692)	(1,263,647)	(924,892)	(17,348,148)	(305,691)	(20,667,070)
OTHER FINANCING SOURCES (USES)						
Long-term debt issued	-	-	-	19,500,000	-	19,500,000
Sale of capital assets	24,369	-	-	-	-	24,369
Bond premium	-	-	612,706	-	-	612,706
Transfers in	392,244	435,140	-	-	16,415	843,799
Transfers out	(31,415)	-	-	-	(1,002,700)	(1,034,115)
Total other financing sources (uses)	385,198	435,140	612,706	19,500,000	(986,285)	19,946,759
Net change in fund balances	(439,494)	(828,507)	(312,186)	2,151,852	(1,291,976)	(720,311)
FUND BALANCE, JANUARY 1	26,309,342	7,025,470	1,942,928	804,027	7,625,568	43,707,335
FUND BALANCE, DECEMBER 31	\$ 25,869,848	\$ 6,196,963	\$ 1,630,742	\$ 2,955,879	\$ 6,333,592	\$ 42,987,024

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

LA CROSSE COUNTY, WISCONSIN

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year ended December 31, 2009

Net changes in fund balances - total governmental funds	\$ (720,311)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset purchases (\$18,703,999) exceeded depreciation expense (\$1,917,092).	16,786,907
Loss on sale of property is recorded in the Statement of Activities, while on the governmental fund the gross sales price is reported. The difference between the sales price (\$15,291) and the loss on sale (\$11,548) is \$26,839	(26,839)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the Statement of Net Assets.	3,040,890
The issuance of long term debt is an other financing source in the governmental funds, but the issuance increases long term liabilities in the Statement of Net Assets.	(19,500,000)
Deferred charges - issuance costs are amortized over the life of the bonds, whereas they are expensed when incurred in the funds.	139,827
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.	(565,570)
Interest is not accrued at the fund level.	(324,877)
The repayment of a capital lease is an expenditure at the fund level.	45,612
Internal service funds are used by management to charge the costs of various services to individual funds and functional categories. This amount represents the current year net income from the internal service funds allocated to the governmental funds.	980,916
Governmental funds report economic loan repayments as revenues and the issuance of new loans as expenditures. These activities are reported as changes in loans receivable in the government-wide statements.	652,067
Bad debt expense was recorded in the government-wide statements for economic development loans, while on the fund statements deferred revenue is reported for these loans.	(500,000)
Inventory items are expensed on the fund statements.	(15,455)
This amount represents additional revenue that is considered to be earned and collectible in the Statement of Activities, but not considered available as a current financial resource in the fund statements.	44,228
Long-term closure costs for the old landfill are not recorded as an expense in the fund statements.	136,956
Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds.	<u>(1,158,367)</u>
Change in Net Assets of Governmental Activities	<u>\$ (984,016)</u>

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

**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS**

December 31, 2009

	Business-type Activities- Enterprise Funds					
	Hillview Health Care Center	Lakeview Health Center	Solid Waste	Nonmajor Enterprise Funds	Total	Internal Service Funds
ASSETS						
Current Assets						
Cash and investments	\$ 3,099,755	\$ -	\$ 9,466,873	\$ 2,649,294	\$ 15,215,922	\$ 12,649,593
Restricted cash and investments	67,933	-	9,245,306	1,552	9,314,791	295,963
Receivables (net of allowance for uncollectibles)	2,138,737	-	694,777	792,619	3,626,133	3,776,719
Due from other funds	-	-	-	-	-	175,419
Inventories and prepayments	91,442	-	-	3,718	95,160	739,992
Deferred charges	-	-	535,691	-	535,691	-
Total current assets	5,397,867	-	19,942,647	3,447,183	28,787,697	17,637,686
Noncurrent assets						
Receivables (net of allowance for uncollectibles)	-	-	269,529	-	269,529	-
Deferred charges	-	-	6,830,065	-	6,830,065	-
Unamortized debt discount	-	-	291,178	-	291,178	-
Transportation cost pools	-	-	-	-	-	77,767
Deposit in WMMIC	-	-	-	-	-	685,036
Capital Assets:						
Land	19,562	-	920,064	47,880	987,506	1,924,614
Land improvements	250,338	-	23,208,433	389,463	23,848,234	965,006
Buildings	3,387,373	-	352,212	8,588,519	12,328,104	4,461,636
Machinery and equipment	4,491,043	-	462,015	3,287,212	8,240,270	12,627,889
Infrastructure	-	-	-	-	-	84,187,503
Construction in progress	-	-	7,103,086	-	7,103,086	204,982
Less accumulated depreciation	(6,373,991)	-	(18,550,859)	(8,592,963)	(33,517,813)	(41,653,751)
Total capital assets - net	1,774,325	-	13,494,951	3,720,111	18,989,387	62,717,879
Total noncurrent assets	1,774,325	-	20,885,723	3,720,111	26,380,159	63,480,682
TOTAL ASSETS	7,172,192	-	40,828,370	7,167,294	55,167,856	81,118,368

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

**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS**

December 31, 2009

**Business-type Activities-
Enterprise Funds**

	Hillview Health Care Center	Lakeview Health Center	Solid Waste	Nonmajor Enterprise Funds	Total	Internal Service Funds
LIABILITIES						
Current liabilities						
Accounts payable and other current liabilities	\$ 555,156	\$ -	\$ 1,135,465	\$ 96,752	\$ 1,787,373	\$ 446,047
Claims payable	-	-	-	-	-	1,830,004
Other liabilities payable from restricted assets	67,933	-	-	1,552	69,485	-
Due to other funds	74,240	-	-	178,998	253,238	30,731
Deferred revenues	-	-	31,200	507,007	538,207	2,467,502
Accrued interest	-	-	292,388	-	292,388	-
Current portion of bonds and notes payable	-	-	1,339,663	-	1,339,663	-
Compensated absences	456,239	-	13,499	44,401	514,139	227,846
Total current liabilities	1,153,568	-	2,812,215	828,710	4,794,493	5,002,130
Noncurrent liabilities						
Advances from other funds	-	-	-	592,349	592,349	-
General obligation bonds payable	-	-	23,324,934	-	23,324,934	-
Post employment benefit obligation	-	-	-	-	-	365,364
Landfill long term closure cost liability	-	-	9,248,164	-	9,248,164	-
Total noncurrent liabilities	-	-	32,573,098	592,349	33,165,447	365,364
TOTAL LIABILITIES	1,153,568	-	35,385,313	1,421,059	37,959,940	5,367,494
NET ASSETS						
Invested in capital assets, net of related debt	1,774,325	-	(315,286)	3,720,111	5,179,150	62,717,879
Unrestricted	4,244,299	-	5,758,343	2,026,124	12,028,766	13,032,995
TOTAL NET ASSETS	\$ 6,018,624	\$ -	\$ 5,443,057	\$ 5,746,235	17,207,916	\$ 75,750,874
Adjustment to reflect the consolidation of self insurance internal service fund activities related to enterprise funds					<u>3,093,465</u>	
NET ASSETS OF BUSINESS - TYPE ACTIVITIES					<u>\$ 20,301,381</u>	

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

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**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUNDS**

Year Ended December 31, 2009

**Business-type Activities-
Enterprise Funds**

	Hillview Health Care Center	Lakeview Health Center	Solid Waste	Nonmajor Enterprise Funds	Total	Internal Service Funds
OPERATING REVENUES						
Public charges for services	\$ 14,551,447	\$ 4,507,983	\$ 8,738,627	\$ 2,677,814	\$ 30,475,871	\$ 5,718,062
Intergovernmental revenues	-	-	-	320,105	320,105	-
Interdepartmental revenues	-	192,344	-	-	192,344	15,535,786
Miscellaneous revenues	51,000	27,452	27,047	20,512	126,011	293,176
Total operating revenues	<u>14,602,447</u>	<u>4,727,779</u>	<u>8,765,674</u>	<u>3,018,431</u>	<u>31,114,331</u>	<u>21,547,024</u>
OPERATING EXPENSES						
Personnel services	11,449,565	5,008,407	406,810	1,836,574	18,701,356	-
Contractual services	98,850	123,374	2,992,934	124,611	3,339,769	-
Construction and maintenance	-	-	-	-	-	6,356,206
General and administrative services	1,103,617	264,337	5,232	52,574	1,425,760	2,013,250
Post employment benefit expense	-	-	-	-	-	161,763
Claims expense	-	-	-	-	-	14,148,933
Supplies	651,059	351,471	15,014	64,005	1,081,549	-
Utilities	167,399	181,412	30,037	85,276	464,124	-
Depreciation and amortization	220,677	133,060	1,223,096	284,005	1,860,838	3,141,695
Other services and charges	702,490	212,894	2,064,585	423,643	3,403,612	-
Total operating expenses	<u>14,393,657</u>	<u>6,274,955</u>	<u>6,737,708</u>	<u>2,870,688</u>	<u>30,277,008</u>	<u>25,821,847</u>
Operating income (loss)	<u>208,790</u>	<u>(1,547,176)</u>	<u>2,027,966</u>	<u>147,743</u>	<u>837,323</u>	<u>(4,274,823)</u>
NONOPERATING REVENUES (EXPENSES)						
Property taxes	-	1,918,329	-	112,350	2,030,679	3,564,172
Intergovernmental revenues	-	-	-	-	-	1,480,555
Rental income	-	-	17,359	-	17,359	-
Interest income	40,116	3,052	191,718	31,461	266,347	39,522
Interest expense	-	-	(1,241,079)	(31,336)	(1,272,415)	-
Amortization of debt discount	-	-	(20,968)	-	(20,968)	-
Gain (loss) on sale of property and equipment	179	-	-	-	179	(12,554)
Total nonoperating revenues (expenses)	<u>40,295</u>	<u>1,921,381</u>	<u>(1,052,970)</u>	<u>112,475</u>	<u>1,021,181</u>	<u>5,071,695</u>
Income (loss) before transfers and capital contributions	<u>249,085</u>	<u>374,205</u>	<u>974,996</u>	<u>260,218</u>	<u>1,858,504</u>	<u>796,872</u>
Transfers in	-	-	-	1,817,124	1,817,124	1,000,000
Transfers out	-	(2,237,264)	-	-	(2,237,264)	(389,544)
Contribution to other governmental entity	-	(1,230,840)	-	(200,000)	(1,430,840)	-
Capital contributions	-	-	-	-	-	120,312
CHANGE IN NET ASSETS	<u>249,085</u>	<u>(3,093,899)</u>	<u>974,996</u>	<u>1,877,342</u>	<u>7,524</u>	<u>1,527,640</u>
NET ASSETS - JANUARY 1 (as restated)	<u>5,769,539</u>	<u>3,093,899</u>	<u>4,468,061</u>	<u>3,868,893</u>		<u>74,223,234</u>
NET ASSETS - DECEMBER 31	<u>\$ 6,018,624</u>	<u>\$ -</u>	<u>\$ 5,443,057</u>	<u>\$ 5,746,235</u>		<u>\$ 75,750,874</u>
Adjustment to reflect the consolidation of self insurance internal service fund activities related to enterprise funds					<u>546,724</u>	
CHANGE IN NET ASSETS OF BUSINESS -TYPE ACTIVITIES					<u>\$ 554,248</u>	

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

**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

Year Ended December 31, 2009

	Business-type Activities- Enterprise Funds					Internal Service Funds
	Hillview Health Care Center	Lakeview Health Center	Solid Waste	Nonmajor Enterprise Funds	Total	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	\$ 14,077,888	\$ 4,790,645	\$ 8,883,616	\$ 2,899,652	\$ 30,651,801	\$ 5,633,818
Receipts from interfund services provided	152,264	192,344	468	-	345,076	15,705,008
Receipts from cash contributions	11,574	1,254	-	3,291	16,119	-
Receipts from intergovernmental contracts and grants	-	-	-	212,691	212,691	-
Miscellaneous revenue	39,426	61,701	27,047	-	128,174	280,134
Payments to suppliers and others	(2,514,968)	(920,067)	(5,514,704)	(362,847)	(9,312,586)	(18,609,150)
Payments to employees	(11,425,198)	(5,057,158)	(415,781)	(1,777,289)	(18,675,426)	(4,473,320)
Payments for interfund services used	(204,933)	(212,252)	(88,887)	(472,769)	(978,841)	(109,643)
Net cash flows provided by (used in) operating activities	<u>136,053</u>	<u>(1,143,533)</u>	<u>2,891,759</u>	<u>502,729</u>	<u>2,387,008</u>	<u>(1,573,153)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Transfers from other funds	-	-	-	-	-	1,000,000
Transfers to other funds	-	(1,265,630)	-	-	(1,265,630)	(389,544)
Contribution to component unit	-	(432,271)	-	(200,000)	(632,271)	-
Proceeds from due to other funds	-	-	-	155,576	155,576	-
Repayment on due to other funds	-	-	-	(190,344)	(190,344)	-
Federal and state aids	-	-	-	-	-	1,751,236
Rental income	-	-	17,359	-	17,359	-
Receipts from property taxes	-	1,918,329	-	112,350	2,030,679	3,564,172
Net cash flows provided by non-capital financing activities	<u>-</u>	<u>220,428</u>	<u>17,359</u>	<u>(122,418)</u>	<u>115,369</u>	<u>5,925,864</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition of capital assets	(95,543)	(107,976)	(3,386,350)	(119,783)	(3,709,652)	(2,717,570)
Proceeds from sales of capital assets	179	-	-	-	179	10,070
Transfers from other funds	-	-	-	150,000	150,000	-
Payment on advance from other funds	-	-	-	(21,533)	(21,533)	-
Principal paid on long-term debt	-	-	(1,276,291)	-	(1,276,291)	-
Interest paid	-	-	(1,255,030)	(31,336)	(1,286,366)	-
Net cash flows used in capital and related financing activities	<u>(95,364)</u>	<u>(107,976)</u>	<u>(5,917,671)</u>	<u>(22,652)</u>	<u>(6,143,663)</u>	<u>(2,707,500)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	40,116	3,152	191,718	31,461	266,447	39,522
Purchase of investments	-	-	(28,262)	-	(28,262)	-
Net cash flows provided by investing activities	<u>40,116</u>	<u>3,152</u>	<u>163,456</u>	<u>31,461</u>	<u>238,185</u>	<u>39,522</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS						
	80,805	(1,027,929)	(2,845,097)	389,120	(3,403,101)	1,684,733
CASH AND CASH EQUIVALENTS, JANUARY 1						
	<u>3,086,883</u>	<u>1,027,929</u>	<u>12,311,970</u>	<u>2,261,726</u>	<u>18,688,508</u>	<u>10,964,860</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31						
	<u>\$ 3,167,688</u>	<u>\$ -</u>	<u>\$ 9,466,873</u>	<u>\$ 2,650,846</u>	<u>\$ 15,285,407</u>	<u>\$ 12,649,593</u>

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

**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

Year Ended December 31, 2009

	Business-type Activities- Enterprise Funds					Internal Service Funds
	Hillview Health Care Center	Lakeview Health Center	Solid Waste	Nonmajor Enterprise Funds	Total	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) FROM OPERATING ACTIVITIES						
Operating income (loss)	\$ 208,790	\$ (1,547,176)	\$ 2,027,966	\$ 147,743	\$ 837,323	\$ (4,274,823)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation and amortization expense	220,677	133,060	1,223,096	284,005	1,860,838	3,141,695
Amortization	-	-	535,691	-	535,691	-
Clay used for operations	-	-	16,966	-	16,966	-
(Increase) Decrease in:						
Receivables	(350,680)	2,236,494	136,157	103,433	2,125,404	(86,958)
Due from other funds	-	-	-	-	-	206,170
Inventories and prepayments	(7,214)	(325)	-	(813)	(8,352)	(157,362)
Other assets	-	-	-	-	-	9,577
Retention deposit	-	-	-	-	-	(7,742)
Increase (Decrease) in:						
Claims payable	-	-	-	-	-	(540,363)
Accounts payable and other current liabilities	4,287	(98,997)	6,619	(16,255)	(104,346)	(82,562)
Due to other funds	16,886	642	-	787	18,315	30,470
Compensated absences	43,307	51,098	1,746	(7,132)	89,019	23,652
Other post employment benefit obligation	-	-	-	-	-	161,763
Service costs payable	-	-	-	-	-	-
Deferred revenue	-	(1,918,329)	9,300	(9,039)	(1,918,068)	3,330
Landfill closure cost liability	-	-	(1,065,782)	-	(1,065,782)	-
Net cash flows provided by (used in) operating activities	<u>\$ 136,053</u>	<u>\$ (1,143,533)</u>	<u>\$ 2,891,759</u>	<u>\$ 502,729</u>	<u>\$ 2,387,008</u>	<u>\$ (1,573,153)</u>

**RECONCILIATION OF CASH AND CASH EQUIVALENTS
PER COMBINED STATEMENT OF CASH FLOWS
TO STATEMENT OF NET ASSETS**

Unrestricted, January 1, 2009	\$ 3,048,335	\$ 976,855	\$ 12,311,970	\$ 2,259,162	\$ 18,596,322	\$ 10,964,860
Restricted, January 1, 2009	38,548	51,074	-	2,564	92,186	-
Total	<u>3,086,883</u>	<u>1,027,929</u>	<u>12,311,970</u>	<u>2,261,726</u>	<u>18,688,508</u>	<u>10,964,860</u>
Net increase (decrease) in cash and cash equivalents	80,805	(1,027,929)	(2,845,097)	389,120	(3,403,101)	1,684,733
Total	<u>\$ 3,167,688</u>	<u>\$ -</u>	<u>\$ 9,466,873</u>	<u>\$ 2,650,846</u>	<u>\$ 15,285,407</u>	<u>\$ 12,649,593</u>
Unrestricted, December 31, 2009	\$ 3,099,755	\$ -	\$ 9,466,873	\$ 2,649,294	\$ 15,215,922	\$ 12,649,593
Restricted, December 31, 2009	67,933	-	-	1,552	69,485	-
Total	<u>\$ 3,167,688</u>	<u>\$ -</u>	<u>\$ 9,466,873</u>	<u>\$ 2,650,846</u>	<u>\$ 15,285,407</u>	<u>\$ 12,649,593</u>

* There were \$1,667,124 non-cash transfers of net capital assets into the Lakeview Fixed Assets Fund during the year.

* There were \$120,312 non-cash contributions of capital assets in the County Highway Fund during the year.

**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS**

DECEMBER 31, 2009

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 1,035,384
Receivables	10,652
TOTAL ASSETS	<u>\$ 1,046,036</u>
LIABILITIES	
Accounts payable and other current liabilities	1,046,036
TOTAL LIABILITIES	<u>\$ 1,046,036</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

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**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of La Crosse County conform to generally accepted accounting principles as applicable to governmental units.

A. Reporting Entity

This report includes all of the funds of La Crosse County. The reporting entity for the County consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

Blended Presented Component Unit

Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. The County reports the Business Fund as a blended component unit. The Business Fund was created to administer the County's revolving loan programs which are funded primarily by federal grants. The Business Fund is a not-for-profit organization with a 15 member board. The board consists of 9 members who are employees or County supervisors and 6 citizen members. The Fund provides services entirely for the County.

Discretely Presented Component Unit

The government-wide financial statements include the Mississippi Valley Health Services Commission (MVHS) as a discretely presented component unit. MVHS is a legally separate governmental organization that was formed in 2009 for the purpose of organizing and establishing a multi-jurisdictional public entity which operates a nursing home facility. Additional information is presented in Note 14. Separately issued financial statements of MVHS may be obtained from the MVHS office.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with specific function or segment. The County does not allocate the full indirect expense to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, net assets/fund balance, revenues, and expenditure/expenses.

Separate financial statements are provided for governmental, proprietary, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County reports the following major governmental and enterprise funds.

Major Governmental Funds

General Fund – Accounts for the County’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Human Services Special Revenue Fund – Accounts for services provided in the areas of mental health, developmental disabilities, alcohol and drug abuse, family and children’s and economic support.

Capital Projects Fund – used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The County only has one capital project fund, the Law Enforcement Center Addition, which accounts for the constructions costs of the addition.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major Enterprise Funds

Hillview Health Care Center Fund – Accounts for the operations of the skilled nursing facilities for aged and disabled residents.

Lakeview Health Center Fund – Accounts for the operations of the skilled nursing facilities for aged and disabled residents. This fund was closed on June 30, 2009.

Solid Waste Fund – Accounts for the operations of the solid waste disposal system servicing the County.

The County reports the following nonmajor governmental and enterprise funds:

Special Revenue Funds – used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Computer Revolving Loan Fund – Accounts for loans provided to County employees for purchases of computers.

Business Fund (a blended component unit) – Accounts for loans provided to businesses within the County to promote economic development and the development of the Lakeview Business Park.

Land Record Assessment Fund – Accounts for the computerized land information created by the County.

Special Jail Assessment Fund – Accounts for the portion of traffic violations collected by the Clerk of Courts which are designated for law enforcement use.

Library Fund – Accounts for the operations of the County Library System.

Old Landfill Fund – Accounts for the current costs associated with postclosure care of the old landfill.

Aging Fund – Accounts for the services provided to elderly residents of the county.

Estate Donation Fund – Accounts for monies bequeathed to the County Aging Fund designated to be used for services provided to elderly residents of the county.

Section 125 – Accounts for administrative costs of the IRC Section 125 plan.

Health Fund – Accounts for the costs of health services provided to residents of the county.

Enterprise Funds – may be used to report any activity for which a fee is charged to external users for goods or services, and must be used for activities which meet certain debt or cost recovery criteria.

Robert G. Carroll Heights Apartments – Accounts for the operations of the County-owned apartment complex for the aged.

Household Hazardous Materials – Accounts for the operations of the facility designed to dispose of hazardous chemicals used in the La Crosse County area.

McIntosh Manor – Accounts for the operations of the County-owned adult family home for people with disabilities.

Regent Manor – Accounts for the operations of the County-owned adult family home for people with disabilities.

Maplewood CBRF – Accounts for the operations of the County-owned community based residential facility.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Ravenwood Nursing Home – Accounts for the operations of the County-owned certified nursing home for people with severe behavioral problems.

Lakeview Nursing Home Facility Fund – Accounts for capital improvements to the Lakeview Nursing Home Facility which is leased to Mississippi Valley Health Services Commission.

In addition, the County reports the following fund types:

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

County Highway Fund – Accounts for the operations of the County Highway Department, which consists primarily of the maintenance and construction of the County trunk highway system, maintenance of state highways within the County, and provision of highway services to other local governments.

Workers Compensation Self-Insurance Fund – Accounts for the accumulation of resources for and workers compensation claims.

Health Self-Insurance Fund – Accounts for the resources for and payment of medical and dental claims.

Liability Self-Insurance Fund – Accounts for the accumulation of resources and payment of claims.

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Circuit Court – Accounts for the collection and payment of fines and forfeitures.

Inmate and Representative Payee Agency – Accounts for the various County Departments that are holding money in an agency capacity.

Metro Enforcement – Accounts for the activities related to the regional drug enforcement task force working for the Federal government.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government – wide Financial Statements

The government-wide statement of net assets and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred revenue. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

The business-type activities follow all pronouncements of the Governmental Accounting Standards Board, and have elected not to follow Financial Accounting Standards Board pronouncements issued after November 30, 1989.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments for client care services from various funds within the County that provide services to other funds. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resource measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Certain federal and state funded grant revenues are considered available if they are collected within 180 days of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled the resources and the amounts are available. Amounts owed to the County, which are not available, are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

Revenues susceptible to accrual include general intergovernmental assistance, intergovernmental contracts/grants, interdepartmental revenues, property taxes, miscellaneous taxes, charges for services, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The County reports deferred revenues on its governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year that are for subsequent year's operations. For governmental fund financial statements, deferred revenues also arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Or when resources are received before the County has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described for the government-wide financial statements.

The proprietary funds follow all pronouncements of the Governmental Accounting Standards Board, and have elected not to follow Financial Accounting Standards Board pronouncements issued after November 30, 1989. The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Assets or Equity

1. Cash and Investments

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment earnings. Investment earnings on commingled investments of various County funds is allocated based on average balances, in accordance with adopted policies.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Statutes Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2009, the County's share of the LGIP's assets are reported at fair value substantially equal to the carrying value.

2. Receivables

The County's property taxes are levied on or before December 31 on the equalized valuation as of the prior January 1 for all general property located in the County. The taxes are due and payable in the following year. Pursuant to GASB Interpretation No. 5, such amounts are recorded as property taxes receivable and deferred revenues in the accompanying financial statements.

The taxes levied become due as of January 1 of the calendar year. Collections are made through January 31 by each municipal treasurer within the County except the City of La Crosse and directly by the County after that date. The City of La Crosse collects taxes quarterly and settles uncollected taxes with the County on August 15 of each year. Payment dates are full payment by January 31 or partial payments by January 31 and July 31 of each year.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

3. Inventories and Prepayments

Inventories are stated at lower of cost or market with cost being determined on a "first-in, first-out" basis. The purchase method is used to account for inventories. Under the purchase method inventories are recorded as expenditures when purchased, however material amounts of inventories are reported as assets of their respective fund.

Prepayments are for payments made by the County for which the benefit extends beyond December 31 or applies to the subsequent budget year.

A reservation of fund balance is recorded for inventory and prepayments in the governmental funds to signify that a portion of total fund balance is not available for future expenditures.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Restricted Assets

Restricted assets consist of cash and investments held in trust for the residents of Hillview Health Care Center, Ravenwood Nursing Home and the self funded liability retention account (WMMIC). Also included in restricted assets are the deposits required by the Wisconsin Department of Natural Resources for the County's landfill closure and postclosure care costs.

5. Capital Assets

Government – wide Statements

In the government-wide financial statements, property, plant, equipment and infrastructure are accounted for as capital assets. The County defines capital assets as assets with an initial cost of more than \$5,000 for general capital assets and \$100,000 for infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair market value at the date of donation.

Prior to January 2003, infrastructure assets of governmental funds were not capitalized. Upon implementing GASB 34, the County has retroactively reported all network infrastructure acquired by its governmental funds since January 1, 1980.

Additions to and replacements of capital assets are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized for proprietary funds equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest expense was capitalized in 2009. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from capital asset accounts.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	30 – 50 Years
Land Improvements	20 – 50 Years
Infrastructure	25 – 50 Years
Machinery and equipment	3 – 20 Years
Furniture and fixtures	5 – 20 Years
Vehicles	3 – 5 Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

6. Other Assets

Other assets recorded in the enterprise funds consist of bond issuance costs. These deferred costs are being amortized on a straight-line basis over the life of the related debt issues.

Other assets recorded in the internal service funds consist of the transportation cost pool within the highway fund and the deposit in Wisconsin Municipal Mutual Insurance Company within the liability self-insurance fund.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. Compensated Absences

County employees generally earn sick leave and vacation at different rates depending upon years of service.

When an employee retires and meets specified requirements, a percent of the accumulated sick pay up to a maximum of 140 days, is paid out to a third party administrator to be used for medical expenses for the employee and or dependents of the employee. The employee may use the foregoing benefit until such time as one of the following occurs:

- a. The employee or dependent is deceased, or
- b. The employee or dependent becomes employed and/or eligible for other comparable hospital and surgical programs from another source.

8. Long-Term Obligations

In the government-wide statements and in the proprietary funds in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business type activities, or proprietary fund statement of net assets. The long-term obligations consist primarily of notes and bonds payable, landfill post-closure costs, accrued compensated absences, and post-employment benefit obligations. Bond premiums and discounts are deferred and amortized over the life of the bond within the government-wide statements.

In the fund financial statements, governmental funds recognize bond premium and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as another financing source. Discounts and issuance costs as well as principal and interest payments are reported as debt service expenditures.

In June 2004, the GASB issued Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. This statement establishes standards for the measurement, recognition, and display of other postemployment benefits (OPEB) expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports for state and local governmental employers. The County was required to implement these standards effective January 1, 2008.

9. Claims and Judgments

Claims and judgments are recorded as liabilities in the governmental funds only if they have matured and all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

10. Equity Classifications

Government – wide Statements

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt- Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved. Reserved fund balance includes fund balance which is legally restricted or unavailable to finance current expenditures. Unreserved fund balance includes funds set aside by management for specific uses, which are labeled “designated”. The balance of unreserved fund balance is labeled “undesignated”, which indicates it is available for appropriation. Proprietary fund equity is classified the same as in the government-wide statements.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In July, the department heads submit budget requests to the Finance Department. The Finance Department totals these requests and compiles a County wide budget.
2. From August through November, various budget meetings take place to review the departmental and County budget.
3. A public hearing is then conducted to obtain taxpayer comments.
4. In November, the budget is legally enacted through passage of a resolution by the County Board of Supervisors.
5. Department heads are responsible for monitoring their budgets. In the event of a projected overage, the Department Head works jointly with the County Administrator and the Finance Director to develop a funding strategy.
6. The Executive Committee is authorized to transfer budgeted amounts between and within departments; however, any transfers between funds or amounts that will be spent out of undesignated fund balances must be approved by the County Board of Supervisors.
7. The budgets for the governmental fund types are adopted on a basis consistent with generally accepted accounting principles.
8. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements and schedules represent the final authorized amounts.

B. LIMITATIONS ON THE COUNTY'S TAX LEVY RATE AND ITS ABILITY TO ISSUE NEW DEBT

Wisconsin legislation was passed that limits the County's future tax levy rates. Generally, the County is limited to prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the County's equalized value due to new construction, or 2%. Changes in debt service from one year to the next are generally exempt from this limit. The County is in compliance with the limitation.

The County may exceed the limitation by holding a referendum (according to state statutes) authorizing the County Board to approve a higher rate. The County may also exceed the rate if it increases the services it provides due to a transfer of these services from another governmental unit.

The State also imposes restrictions on the County's ability to issue new debt. Generally, referendum approval is required to issue unlimited general obligation debt, with the following exceptions: (1) refunding debt issues, (2) 75% approval by the County Board, (3) a reasonable expectation that the new debt can be accommodated within the existing tax rate and (4) other exceptions as listed in State Statutes Section 67.045. The County is in compliance with the limitation.

C. DEFICIT FUND BALANCES/NET ASSETS

The Regent Manor nonmajor enterprise fund had deficit net assets at December 31, 2009 of \$30,893. This deficit is expected to be funded through future user fees.

The Solid Waste major enterprise fund had deficit invested in capital assets at December 31, 2009 of \$315,286. This deficit is the result of depreciation being recognized in excess of principal paid on related outstanding debt.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 3 – CASH AND INVESTMENTS

OVERVIEW

The County maintains separate and distinct accounts for the following activities: The Health Self-Insurance Fund; Clerk of Court fines, forfeitures, support and alimony and trust accounts; Patient and Client Trust accounts at the Hillview Health Center and Human Services; various accounts for the Aging nutrition programs; Landfill closure cost reserves; Sheriff and ASCS State aids; and various small restitution accounts. All other bank cash and investments are shared (pooled) among various funds. The following is a schedule of cash and investments as of December 31, 2009.

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 25,278,813	\$ 28,433,904	Custodial credit risk
U.S. Treasury Notes	7,121,508	7,121,508	Interest rate risk, custodial credit risk
Certificates of Deposit	14,102,059	14,214,161	Interest rate risk, credit risk, concentration of credit risk
U.S. Agency Securities	30,231,130	30,231,130	Interest rate risk, custodial credit risk, credit risk, concentration of credit risk
State of Wisconsin Local Government Investment Pool	1,863,339	1,863,339	Interest rate risk, credit risk
Money Market Funds	3,644,967	3,644,967	Interest rate risk, credit risk
Petty Cash	<u>7,347</u>	<u>-</u>	
Total Deposits and Investments	<u>\$ 82,249,163</u>	<u>\$ 85,509,009</u>	
Reconciliation to the Financial Statements			
Per statement of net assets			
Unrestricted cash and investments	\$ 70,966,775		
Restricted cash and investments	10,247,004		
Per statement of fiduciary net assets			
Agency funds - cash and investments	<u>1,035,384</u>		
Total cash and investments	<u>\$ 82,249,163</u>		

La Crosse County has implemented GASB Statement No. 40, Deposits and Investment Risk disclosures an amendment of GASB Statement No. 3. This statement establishes and modifies disclosure requirements related to deposit risks: custodial credit risk and foreign currency risk. This statement also establishes and modifies disclosure requirements for investment risk: interest rate risk, custodial credit risk, credit risk and concentrations of credit risk, and foreign currency risk.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

DEPOSITS

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. The County has adopted an investment policy which addresses the collateralization of its funds on deposit. It states that with the passage of Wisconsin Act 25, effective 8/1/85 there is no longer the overall guarantee of public funds by the State. The state will continue to pledge general purpose revenues under Wisconsin Statutes 20.144 for the payment of losses of Public deposits until the balance of the appropriation is exhausted. Public investment of up to \$250,000 is protected by the Federal Government through the FDIC. The State's Public Deposit Guarantee Fund, created under Chapter 34 of Wisconsin State Statutes protects the depositing municipality against any losses of public funds up to \$400,000. Therefore, collateralization of funds over \$650,000 at any one financial institution is required. Funds on deposit must be collateralized by U.S. Treasury Obligations and/or Government Agency Securities. The County's investment policy does not address where the collateralization shall be held or in whose name it shall be held.

The County did not have collateralization for \$311,561 on deposit at one financial institution that was in excess of \$650,000 of deposit insurance at December 31, 2009. Deposits in excess of \$650,000 at one financial institution amounting to \$39,672,248 were collateralized by securities held in the County's name at a third party custodian. All other County deposits at other depositories did not exceed the \$650,000 deposit insurance limit as of December 31, 2009.

INVESTMENTS

The County has adopted an investment policy with the following primary objectives in order of importance; preservation of capital and to protect investment principal, maintain sufficient liquidity to meet cash flow needs, attain maximum yield possible consistent with the first two objectives, and full investment of all available funds. The County has authorized and will only allow investment in the following investments subject to restrictions as may be imposed by law (Section 66.0603 (1m) and 67.11(2) of Wisconsin Statutes).

1. U.S. Treasury Obligations and Government Agency Securities: Obligations of the United States of America, its agencies and investments, provided that the payment of the principal and interest is fully guaranteed by the issuer.
2. Certificate of Deposit: Certificates of deposit and other evidences of deposit from the credit unions, banks, savings banks, trust companies or savings and loan associations which are authorized to transact business in the state, which time deposits mature in not more than three years. Any Certificate of Deposit invested over the FDIC and State Deposit Guarantee Fund insured amounts of \$650,000 are to be fully collateralized.
3. General Obligation Bonds or Securities: General Obligation bonds or securities of any county, city, drainage district, V.T.A. education district, village, town or school district of the state, if bond or security is rated in one of the two highest rating categories by Standard & Poor's Corporation, Moody's Investors Service, Inc., or other similar nationally recognized rating agency.
4. State of Wisconsin Local Government Investment Pool: Serves as a valuable complementary investment program. If it has been designated as a public depository by the local governing body, it is fully insured under a surety bond issued by Financial Security Assurance Inc. The State Public Guarantee Fund also applies to the Pool.
5. Repurchase Agreements: Investment agreements pursuant to which a federal or state credit union, federal or state savings and loan association state bank, savings and trust company, mutual savings bank, or national bank in the State of Wisconsin agrees to repay funds advanced to the issuer, plus interest. Repurchase Agreements are to be secured by investment securities fully guaranteed by the U.S. Government or Agencies.
6. Operating Bank Account: Deposits shall be limited to the lesser of \$650,000 or amounts guaranteed by FDIC. and the State Deposit Guarantee Fund unless overnight funds in excess are fully collateralized by U.S. Government Obligations and Agency Securities.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

The County was in compliance with its policy and all applicable investment statutes throughout the fiscal year.

As of December 31, 2009 the County's investments at Fair Value are:

	<u>Fair Value</u>	<u>Maturity Range</u>	<u>Interest Rate Range</u>
U.S. Treasury Notes	\$ 7,121,508	1/2010 - 12/2012	.75 - 6.45%
Certificates of Deposit	14,102,059	3/2010 - 10/2011	.85 - 4.53%
U.S. Agency Securities			
Federal National Mortgage Association (FNMA)	16,184,273	6/2010 - 2/2041	.75 - 6.227%
Federal Home Loan Mortgage Corporation (FHLMC)	7,824,544	7/2011 - 5/2036	2.768 - 5.98%
Government National Mortgage Association (GNMA)	541,350	1/2022 - 10/2033	3.625 - 4.75%
Federal Home Loan Bank Board (FHLB)	5,680,963	3/2011 - 12/2012	1.0 - 7.0%
State of Wisconsin Local Government Investment Pool	1,863,339	88 Days *	.21% **
Money Market Funds			
JP Morgan US Government Capital Class (OGVXX)	386,956	35 Days *	.01% **
Federated Government Obligation Fund (GOIXX)	2,437,924	32 Days *	.04% **
Marshall Government Money Market Fund (MGYXX)	335,618	23 Days *	.01% **
Government Money Market Fund (GVIXX)	484,469	29 Days *	.01% **
Total Investments at Fair Value	<u>\$ 56,963,003</u>		

* Weighted average maturity 12/31/2009

** 30 Day average yield 12/31/2009

A. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy places no limit on the amount the County may invest in any one maturity except to maintain sufficient liquidity to meet cash flow needs.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

As of December 31, 2009 the County's investment maturities segmented by time are as follows:

Investment Type	Fair Value	Investment Maturities (In Years)			
		Less Than 1 Year	1 to 5 Years	6 to 10 Years	More Than 10 Years
U.S. Treasury Notes	\$ 7,121,508	4,159,008	2,962,500	-	-
Certificates of Deposit	14,102,059	8,000,837	6,101,222	-	-
U.S. Agency Securities					
Federal National Mortgage Association (FNMA)	3,861,800	557,859	3,303,941	-	-
Federal National Mortgage Association ARM (FNMA) * (Reset periodically to 1.0 - 2.5% over corresponding index)					
Six Month Treasury Bill	16,408	-	-	16,408	-
Eleventh District Cost of Funds	399,687	-	-	183,822	215,865
National Cost of Funds	42,467	-	-	-	42,467
One Year Constant Maturity Treasury	8,027,696	-	-	17,364	8,010,332
12 Month Cumulative Average One Year CMT	1,266,205	-	-	-	1,266,205
Three Year Constant Maturity Treasury	79,274	-	-	17,921	61,353
One Year LIBOR	2,490,736	-	-	-	2,490,736
Federal Home Loan Mortgage Corporation ARM (FHLMC) * (Reset periodically to 1.0 - 2.5% over corresponding index)					
Six Month LIBOR	351,143	-	-	-	351,143
Eleventh District Cost of Funds	34,254	-	-	-	34,254
One Year Constant Maturity Treasury	6,520,776	-	-	-	6,520,776
Three Year Constant Maturity Treasury	17,986	-	-	-	17,986
Five Year Constant Maturity Treasury	19,508	-	-	-	19,508
One Year LIBOR	880,877	-	-	-	880,877
Government National Mortgage Association ARM (GNMA) * (Reset periodically to 1.0 - 2.5% over corresponding index)					
One Year Constant Maturity Treasury	541,350	-	-	-	541,350
Federal Home Loan Bank Board (FHLB)	5,680,963	529,022	5,151,941	-	-
State of Wisconsin Local Government Investment Pool	1,863,339	1,863,339	-	-	-
Money Market Funds					
JP Morgan US Government Capital Class (OGVXX)	386,956	386,956	-	-	-
Federated Government Obligation Fund (GOIXX)	2,437,924	2,437,924	-	-	-
Marshall Government Money Market Fund (MGYXX)	335,618	335,618	-	-	-
Government Money Market Fund (GVIXX)	484,469	484,469	-	-	-
Total Investments at Fair Value	<u>\$ 56,963,003</u>	<u>\$ 18,755,032</u>	<u>\$ 17,519,604</u>	<u>\$ 235,515</u>	<u>\$ 20,452,852</u>

* There is no single call date for any of these securities, although each loan in each pool is callable by the loan holder. This results in small pieces of principal of almost every bond coming back to the account monthly. The stated maturity of every security is longer than ten years but because of loan refinancing to date (December 31, 2009), the average maturity has been between one to five years.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

B. Credit Risk

Credit risk is the risk of loss due to the failure or credit downgrade of an issuer or backer. Obligations of the U.S. Government or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk. The County's investment policy does not address credit risk of its investments directly, but indirectly through its policy of following Wisconsin State Statutes regarding Security Investments it is restricted to the highest and 2nd highest security rating by Nationally recognized rating agencies. As of December 31, 2009 the County's investments were rated as follows:

	<u>Fair Value</u>	<u>Standard & Poor's Rating</u>
U.S. Agency Securities		
Federal Home Loan Mortgage Corporation (FHLMC)	7,824,544	AAA
Federal Home Loan Bank Board (FHLB)	5,680,963	AAA
State of Wisconsin Local Government		
Investment Pool	1,863,339	Not Rated *
Money Market Funds		
JP Morgan US Government Capital Class (OGVXX)	386,956	AAAm
Federated Government Obligation Fund (GOIXX)	2,437,924	AAAm
Marshall Government Money Market Fund (MGYXX)	335,618	AAAm
Government Money Market Fund (GVIXX)	484,469	AAAm

* Disclosure of the credit risk for the County's Local Government Investment Pool is required because the Pool's investments are not rated.

C. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of the investment or collateral securities that are in possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, or not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent, but not in the government's name. The County's investment policy does not address custodial credit risk for investments. County investments that are not held in the County's name and therefore subject to custodial risk are as follows:

1. U.S. Treasury Notes totaling \$1,338,559 and U.S. Agency securities totaling \$2,897,195 are held at the Federal Reserve Bank in Trustpoint Company's nominee name (La Crosse & Company), although Trustpoint is considered a Trust Bank and therefore, by Statute the assets of their clients are considered Fiduciary Assets and cannot be attached to any creditor of Trustpoint.
2. Money Market funds (Federated Government Obligation Fund-GOIXX) totaling \$35,736 are held at the fund for Trustpoint Company in nominee name (La Crosse & Company).
3. U.S. Treasury Notes totaling \$1,144,016 and U.S. Agency securities totaling \$20,688,367 are held for Dana Investment Advisors in Street name at JP Morgan Chase for the benefit of La Crosse County.
4. Money Market funds (JP Morgan U.S. Government Money Market) totaling \$386,956 are held for Dana Investment Advisors at the fund in Street name at JP Morgan Chase for the benefit of La Crosse County.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

5. Money Market funds (Federated Government Obligation Fund -GOIXX) totaling \$2,402,188 are held at the fund for US Bank NA in nominee name (Band & Co).
6. Money Market funds (Government Money Market Fund -GVIXX) totaling \$484,469 are held at the fund for Wells Fargo Bank NA in the name of La Crosse County.
7. U.S. Treasuries totaling \$4,638,932 and U.S. Agency securities totaling \$6,645,568 are held at Marshall & Ilsley Trust Company NA in the name of La Crosse County.
8. Money Market funds (Marshall Government Money Market – MGYXX) totaling \$335,618 are held at the fund for Marshall & Ilsley Trust Company NA in the name of La Crosse County.

D. Concentration of Credit Risk

Concentration of credit risk are investments in any one issuer (other than U. S. Treasury Securities, Money Market Mutual Funds, or external investment pools) that represent 5% or more of the total investments of the County. The County's investment policy places no limit on the amount the County may invest in any one issuer. As of December 31, 2009, five percent or more of the County's investments excluding amounts issued or explicitly guaranteed by the U.S. Government, mutual funds, and pooled investments, are invested in:

<u>Issuer</u>		<u>Fair Value</u>
Certificates of Deposit	25%	14,102,059
U.S. Agency Securities		
Federal National Mortgage Association (FNMA)	28%	16,184,273
Federal Home Loan Mortgage Corporation (FHLMC)	14%	7,824,544
Federal Home Loan Bank Board (FHLB)	10%	5,680,963

E. Concentration of Credit Risk - Enterprise fund

As of December 31, 2009 one of the County's funds, Solid Waste, holds 5% or more of its investments, excluding amounts issued by the U.S. Government and mutual funds, are invested in:

<u>Issuer</u>		<u>Fair Value</u>
U.S. Agency Securities		
Federal National Mortgage Association (FNMA)	33%	3,255,236
Federal Home Loan Bank Board (FHLB)	26%	2,591,148

F. Foreign Currency Risk

Foreign currency risk is the risk that investments denominated in foreign currency are subject to the potential risk of loss arising from changes in exchange rates which can be significant. The County's investment policy does not specifically address investments denominated in foreign currency, but investments denominated in foreign currency are not on its list of authorized investments. The County did not hold any investments in foreign currency during the year, or as of December 31, 2009.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 4 – RECEIVABLES

Receivables as of December 31, 2009 for the individual major funds and nonmajor, internal service, and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts are as follows:

<u>Fund</u>	<u>Tax Certificates</u>	<u>Current Year Levy</u>	<u>Accounts</u>	<u>Inter- Governmental</u>	<u>Notes</u>	<u>Allowance for Uncollectible</u>	<u>Total</u>
General Fund	\$ 2,842,231	\$ 6,986,461	\$ 509,355	\$ 2,419,921	\$ 554,337	\$ (604,337)	\$ 12,707,968
Debt Service Fund	-	3,427,861	-	-	-	-	3,427,861
Human Services Fund	-	11,463,153	347,681	2,481,641	-	-	14,292,475
Major Proprietary Funds	-	-	2,903,121	255,922	-	(56,000)	3,103,043
Nonmajor Governmental Funds	-	4,100,131	127,945	2,284,867	1,563,185	(601,119)	7,475,009
Nonmajor Proprietary Funds	-	507,007	209,112	76,500	-	-	792,619
Internal Service Fund	-	2,464,172	402,851	909,695	-	-	3,776,718
Receivables (net of allowance for uncollectible) Statement of Net Assets	2,842,231	28,948,785	4,500,065	8,428,546	2,117,522	(1,261,456)	45,575,693
Agency Funds	-	-	-	10,652	-	-	10,652
Total Receivables	<u>\$ 2,842,231</u>	<u>\$ 28,948,785</u>	<u>\$ 4,500,065</u>	<u>\$ 8,439,198</u>	<u>\$ 2,117,522</u>	<u>\$ (1,261,456)</u>	<u>\$ 45,586,345</u>

The receivables not expected to be collected within one year include the revolving loan fund notes of \$1,563,185 and the amount due from the Village of West Salem TIF district of \$1,368,551 held in the nonmajor governmental funds. Also in the general fund the City of La Crosse TIF Note held by the general fund in the amount of \$554,337, and within the Solid Waste Fund \$269,529 of lease container receivables.

Property Taxes

The County's property taxes are levied on or before December 31 on the equalized valuation as of the prior January 1 for all general property located in the County. The taxes are due and payable in the following year. Such amounts are recorded as property taxes receivable and deferred revenues in the accompanying financial statements. The aggregate levy of \$28,948,785 will be recognized during 2010.

Property taxes are recognized in the appropriate fund as revenues in the succeeding year when they are collected and available to finance services. If not collected by July 31st the delinquent property taxes are recorded as receivables and deferred revenues in the general fund. Delinquent property taxes are recognized as revenue when collected.

Simple interest and penalty of 1 ½ percent per month delinquent property taxes are assessed by the County and recognized as revenue when received.

The County purchases uncollected property taxes from other taxing authorities at the unpaid amount to facilitate the collection of the taxes. The purchases are a financing arrangement and are not included in property tax revenue.

At this time, a settlement process between the county treasurer and local treasurers determines the amount due the various taxing districts. Tax collection becomes the responsibility of the County and taxes receivable represent unpaid taxes levied for all taxing entities within the County. The exception to this process is the City of La Crosse, wherein the settlement process does not occur until August of each year. Periodic advances from these taxing districts to the County are made prior to August of each year.

On August 31, the tax lien date, all unpaid taxes are reflected as tax certificates. A \$50,000 allowance for losses on delinquent taxes has been provided for.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 4 – RECEIVABLES (CONTINUED)

Delinquent property taxes purchased from other taxing authorities are shown as reservations of fund balance at year-end. Delinquent property taxes levied by the County are shown as deferred revenue and are excluded from the fund balance until collected. At December 31, 2009, delinquent property taxes by year levied consisted of the following:

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Collections</u>	<u>Balance December 31, 2009</u>
2009	\$ -	\$ 3,031,430	\$ 1,178,595	\$ 1,852,835
2008	1,476,164	-	816,235	659,929
2007	452,106	-	289,269	162,837
2006	125,648	-	63,818	61,830
2005	44,095	-	19,568	24,527
2004	23,410	-	6,802	16,608
2003	45,718	-	6,495	39,223
2002	12,531	-	2,361	10,170
2001	8,467	-	1,155	7,312
2000	2,551	-	1,043	1,508
1999	2,438	-	923	1,515
1998	1,349	-	-	1,349
1997	1,435	-	-	1,435
1996	1,153	-	-	1,153
	<u>\$ 2,197,065</u>	<u>\$ 3,031,430</u>	<u>\$ 2,386,264</u>	2,842,231
Less allowance for uncollectible				(50,000)
Net delinquent taxes receivable				<u>\$ 2,792,231</u>

The County holds various outstanding notes from various businesses and organizations within the County. At December 31, 2009 balances are as follows:

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
City of La Crosse TIF District (Park Plaza)	554,337	-	554,337
Various revolving loan fund notes	-	1,563,185	1,563,185
Total notes receivable	554,337	1,563,185	2,117,522
Less allowance for uncollectible	(554,337)	(596,119)	(1,150,456)
Net Notes Receivable	<u>\$ -</u>	<u>\$ 967,066</u>	<u>\$ 967,066</u>

At this time, management has assessed that the note receivable from the City of La Crosse TIF District to be uncollectible due to the lack of development within the area. Notes receivable in the nonmajor funds includes an allowance of \$500,000 for notes made to a business which filed for voluntary debt restructuring as discussed in Note 19.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 4 – RECEIVABLES (CONTINUED)

Deferred Revenue

The County reports deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of current period. The County also defers revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the government-wide statement of net assets were as follows:

	Deferred Property Tax Revenue
Property taxes receivable:	
Governmental Funds	\$ 25,977,606
Internal Service Funds	2,464,172
	\$ 28,441,778
Property taxes receivable:	
Business-type Activities	\$ 507,007
	Unearned Revenue
Grant funding received prior to meeting all eligibility requirements	\$ 103,144
Advance payments for clients	1,693
	\$ 104,837
Lanfill permits paid in 2009 for 2010	\$ 31,200

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Construction in progress	\$ 4,008,383	\$ 17,458,244	\$ 1,792,662	\$ 19,673,965
Land	<u>5,140,347</u>	<u>10,120</u>	<u>-</u>	<u>5,150,467</u>
Total capital assets not being depreciated	<u>9,148,730</u>	<u>17,468,364</u>	<u>1,792,662</u>	<u>24,824,432</u>
Capital assets being depreciated:				
Land improvements	3,445,025	60,560	-	3,505,585
Buildings	39,084,279	1,937,734	-	41,022,013
Machinery and equipment	24,387,041	1,556,966	468,335	25,475,672
Infrastructure	<u>82,946,554</u>	<u>2,262,243</u>	<u>10,500</u>	<u>85,198,297</u>
Total capital assets being depreciated	<u>149,862,899</u>	<u>5,817,503</u>	<u>478,835</u>	<u>155,201,567</u>
Less accumulated depreciation for:				
Land improvements	1,395,722	143,657	-	1,539,379
Buildings	15,447,327	1,036,884	-	16,484,211
Machinery and equipment	15,027,464	1,584,748	418,871	16,193,341
Infrastructure	<u>30,392,210</u>	<u>2,293,498</u>	<u>10,500</u>	<u>32,675,208</u>
Total accumulated depreciation	<u>62,262,723</u>	<u>5,058,787</u>	<u>429,371</u>	<u>66,892,139</u>
Total capital assets being depreciated, net	<u>87,600,176</u>	<u>758,716</u>	<u>49,464</u>	<u>88,309,428</u>
Total capital assets, governmental activities, net	<u>\$ 96,748,906</u>	<u>\$ 18,227,080</u>	<u>\$ 1,842,126</u>	<u>\$ 113,133,860</u>
Depreciation expense was charged to functions as follows:				
General Government		\$ 395,082		
Public Safety		978,684		
Public Works		3,141,695		
Health and Human Services		296,621		
Culture and Recreation		217,820		
Conservation		<u>28,885</u>		
Total depreciation expense		<u>\$ 5,058,787</u>		

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 5 – CAPITAL ASSETS (CONTINUED)

Business-type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Construction in progress	\$ 6,051,393	\$ 2,003,250	\$ 951,557	\$ 7,103,086
Land	987,506	-	-	987,506
Total capital assets not being depreciated	<u>7,038,899</u>	<u>2,003,250</u>	<u>951,557</u>	<u>8,090,592</u>
Capital assets being depreciated:				
Land improvements	21,501,670	2,346,565	-	23,848,235
Buildings	12,227,391	103,405	2,692	12,328,104
Machinery and equipment	8,083,578	186,132	29,441	8,240,269
Total capital assets being depreciated	<u>41,812,639</u>	<u>2,636,102</u>	<u>32,133</u>	<u>44,416,608</u>
Less accumulated depreciation for:				
Land improvements	17,180,715	1,224,171	-	18,404,886
Buildings	8,086,369	336,088	2,692	8,419,765
Machinery and equipment	6,422,024	300,579	29,441	6,693,162
Total accumulated depreciation	<u>31,689,108</u>	<u>1,860,838</u>	<u>32,133</u>	<u>33,517,813</u>
Total capital assets being depreciated, net	<u>10,123,531</u>	<u>775,264</u>	<u>-</u>	<u>10,898,795</u>
Total capital assets, business-type activities, net	<u>\$ 17,162,430</u>	<u>\$ 2,778,514</u>	<u>\$ 951,557</u>	<u>\$ 18,989,387</u>
Depreciation expense was charged to functions as follows:				
Hillview Health Care Center		\$ 220,677		
Lakeview Health Care Center		133,060		
Solid Waste		1,223,096		
Nonmajor Enterprise Funds		284,005		
Total depreciation expense		<u>\$ 1,860,838</u>		

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 6 - DEFERRED CHARGES

La Crosse County entered into an agreement with Xcel Energy in March of 1986 for the Solid Waste Fund for purposes of helping finance capital costs of the La Crosse County Resource Recovery Facility. This agreement has been amended several times over the years, with the most recent contract extending until June 30, 2023. The Solid Waste Fund had been paying for this cost as part of their operating expenses on a monthly basis. In 2006, the County refinanced this obligation by issuing \$9,355,000 of debt to pay off the liability of \$9,173,714 to Xcel. The amount was capitalized as a deferred charge and is being amortized over the life of the agreement. During 2009, the amortization expense related to this charge was \$535,691 with the balance remaining of \$7,365,756.

NOTE 7 – INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements as of December 31, 2009 were as follows:

	Receivable From Other Funds	Payable To Other Funds
General Fund	\$ 178,211	\$ 62,026
Human Services Fund	-	6,464
Nonmajor Governmental Funds	-	1,171
Hillview Health Center	-	74,240
Nonmajor Enterprise Funds	-	178,998
Internal Service Funds		
Worker's Compensation Self-Insurance Fund	175,419	-
Highway Fund	-	30,731
 Total	 \$ 353,630	 \$ 353,630

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

	Advance To Other Funds	Advance From Other Funds
General Fund	\$ 647,800	\$ -
Nonmajor Governmental Funds	-	55,451
Nonmajor Enterprise Funds	-	592,349
 Total	 \$ 647,800	 \$ 647,800

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 7 – INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (CONTINUED)

Interfund transfers for the year ended December 31, 2009 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 392,244	\$ 31,415
Human Services Fund	435,140	-
Nonmajor Governmental Funds	16,415	1,002,700
Lakeview Healthcare Center	-	2,237,264
Nonmajor Enterprise Funds	1,817,124	-
Internal Service Funds	<u>1,000,000</u>	<u>389,544</u>
Total	<u>\$ 3,660,923</u>	<u>\$ 3,660,923</u>

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use restricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

During 2009, the County made a one-time transfer of \$1,817,124 from Lakeview Health Center to Lakeview Nursing Home Facility Fund (a nonmajor enterprise fund) representing the movement of property, equipment and cash when Lakeview ceased operations on June 30, 2009.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 8 – LONG-TERM OBLIGATIONS

The County's long-term obligation activity for the year ended December 31, 2009 was as follows:

Governmental Activities	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
General Obligation Debt					
(1) 2001A General Obligation Refunding Bonds	\$ 5,340,000	\$ -	\$ 525,000	\$ 4,815,000	\$ 570,000
(2) 2001B General Obligation Promissory Notes	1,110,000	-	1,110,000	-	-
(3) State Trust Fund Loan	3,897,790	-	270,860	3,626,930	285,081
(5) 2005 Promissory Note	50,000	-	50,000	-	-
(6) State Trust Fund Loan	318,281	-	11,320	306,961	11,886
(9) 2007A General Obligation Bonds	555,000	-	30,000	525,000	30,000
(13) 2008B General Obligation Refunding Bonds	6,984,112	-	1,043,710	5,940,402	1,130,337
(14) 2008A State Trust Fund Loan	3,500,000	-	-	3,500,000	87,798
(15) 2008B State Trust Fund Loan	760,898	-	-	760,898	63,783
(16) 2009A General Obligation Bonds	-	19,500,000	-	19,500,000	-
	<u>22,516,081</u>	<u>19,500,000</u>	<u>3,040,890</u>	<u>38,975,191</u>	<u>2,178,885</u>
Deferred Bond Premium	-	612,706	47,136	565,570	-
Total Governmental Activities General Obligation Debt	22,516,081	20,112,706	3,088,026	39,540,761	2,178,885
Capital Leases	51,936	-	45,612	6,324	2,690
(10) Compensated Absences *	3,726,443	3,574,386	2,392,367	4,908,462	2,402,339
(11) Post Employment Obligations (restated)	203,601	454,440	292,677	365,364	-
(12) Landfill Post-closure Care	774,400	-	136,956	637,444	-
Total Governmental Activities Long-term Liabilities	<u>\$ 27,272,461</u>	<u>\$ 24,141,532</u>	<u>\$ 5,955,638</u>	<u>\$ 45,458,355</u>	<u>\$ 4,583,914</u>

* Compensated absences includes \$227,846 of Internal Service Funds

Business-type Activities	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
General Obligation Debt					
(4) 2005A General Obligation Bonds	\$ 4,285,000	\$ -	\$ 285,000	\$ 4,000,000	\$ 300,000
(7) 2006A General Obligation Bonds	8,700,000	-	395,000	8,305,000	415,000
(8) 2006B General Obligation Bonds	11,940,000	-	440,000	11,500,000	460,000
(13) 2008B General Obligation Refunding Bonds	1,015,888	-	156,291	859,597	164,663
Total Business-type Activities General Obligation Debt	25,940,888	-	1,276,291	24,664,597	1,339,663
(10) Compensated Absences	830,043	514,139	830,043	514,139	514,139
(17) Landfill Post-closure Care	10,313,946	-	1,065,782	9,248,164	-
Total Business-type Activities Long-term Liabilities	<u>\$ 37,084,877</u>	<u>\$ 514,139</u>	<u>\$ 3,172,116</u>	<u>\$ 34,426,900</u>	<u>\$ 1,853,802</u>

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)

- (1) 4,815,000 Principal due in annual installments ranging from \$570,000 to \$1,165,000; interest due semi-annually at 4.25% to 4.65%. Final installment is due October 1, 2015. This debt is being serviced through the Debt Service Fund.
- (2) - This debt was being serviced through the Debt Service Fund and was paid in full in January 2009.
- (3) 3,626,930 Principal and interest due in annual installments of \$475,495 with an interest rate at 5.25%. Final installment is due March 15, 2019. The debt is being serviced by an internal charge of 1.1% of WRS eligible earnings by all funds, with payments being recorded in the Debt Service Fund.
- (4) 4,000,000 Principal due in annual installments ranging from \$285,000 to \$445,000 with interest rate at 4.50% due semi-annually. Final installment is due October 1, 2020. This debt is being serviced by Sanitary Landfill fees.
- (5) - This debt was being serviced by the Business Fund and was paid in full in January 2009.
- (6) 306,961 Principal and interest due in annual installments of \$27,234; interest rate at 5.00% beginning March 15, 2007. Final installment is due March 15, 2026. This debt is being serviced by the Business Fund.
- (7) 8,305,000 Principal due in annual installments ranging from \$415,000 to \$825,000; interest due semi-annually at 5.55% to 5.95%. Final installment is due October 1, 2023. This debt is being serviced by Sanitary Landfill fees.
- (8) 11,500,000 Principal due in annual installments ranging from \$460,000 to \$965,000; interest due semi-annually at 3.90% to 4.55%. Final installment is due October 1, 2026. This debt is being serviced by Sanitary Landfill fees.
- (9) 525,000 Principal due in annual installments ranging from \$30,000 to \$60,000; interest due semi-annually at 3.65% to 4.00%. Final installment is due October 1, 2020. This debt is being used to finance infrastructure improvements to property within the County's industrial park. This debt is being serviced by the Business Fund.
- (10) 5,422,601 Accrued amount of sick pay, vacation and compensatory time credits of County employees. The General Fund services compensated absences related to the sick leave credit, while individual funds are responsible for accrued vacation and compensatory time.
- (11) 365,364 Post employment benefit obligation that is applicable to the governmental and business-type funds. See Note 12 for further explanation of the County's liability at December 31, 2009. This obligation is serviced by the governmental funds through tax levy.
- (12) 637,444 The old landfill is closed and only post closure care remains. See Note 15 for an explanation of the County's liability at December 31, 2009.
- (13) 6,799,999 Principal due in annual installments ranging from \$1,200,000 to \$1,470,000; interest due semi-annually at 3.50% to 4.50%. Final installment is due December 1, 2014. This debt is being serviced by Sanitary Landfill fees, Old Landfill cash, and Debt Service Fund.
- (14) 3,500,000 Principal and interest due in annual installments of \$280,682; interest rate at 4.50%. Payments beginning March 15, 2010, with final installment is due March 15, 2018. This debt is being serviced by the Debt Service Fund.
- (15) 760,898 Principal and interest due in annual installments of \$104,626.41; interest rate at 4.25%. Payments beginning March 15, 2010, final installment is due March 15, 2018. This debt is being serviced by the Business Fund.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)

- (16) 19,500,000 Principal and interest due in annual installments ranging from \$815,000 to \$980,000 with a final principal payment of \$12,385,000 due in 2019; interest due annually at 2.0% to 4.0%. This debt is being serviced by the Debt Service Fund.
- (17) 9,248,164 Estimated liability for closure and post closure costs of the ash monofill and the sanitary landfill, and post closure costs for the demolition landfill which has been closed. This obligation will be financed through user fees in the Solid Waste Fund.

Principal and interest requirements for the general obligation debt issues (excluding capital lease obligations) are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 2,178,885	\$ 1,580,326	\$ 1,339,663	\$ 1,190,820
2011	3,134,415	1,449,333	1,400,245	1,130,584
2012	3,351,537	1,340,155	1,442,454	1,067,348
2013	3,440,607	1,220,295	1,510,827	1,001,552
2014	3,722,873	1,092,439	1,581,408	932,406
2015 - 2019	22,929,319	3,768,379	8,055,000	3,543,882
2020 - 2024	166,917	31,651	7,455,000	1,462,063
2025 - 2026	<u>50,638</u>	<u>3,829</u>	<u>1,880,000</u>	<u>129,448</u>
	<u>\$ 38,975,191</u>	<u>\$ 10,486,407</u>	<u>\$ 24,664,597</u>	<u>\$ 10,458,103</u>

Pursuant to Section 67.03 Wisconsin Statutes, the total indebtedness of the County for general purposes may not exceed 5% of the value of the taxable property located therein for state purposes.

Equalized Value	\$ 7,750,936,600
Debt Margin Percentage	<u>5%</u>
Legal Debt Limit	387,546,830
Outstanding General Obligation Debt	\$ 63,639,788
Less Amount Available in the Debt Service Fund	<u>1,630,742</u>
	<u>62,009,046</u>
Legal Debt Margin	<u>\$ 325,537,784</u>

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 9 – NET ASSETS

The calculation of net assets as of December 31, 2009 is as follows:

	Governmental Activities	Business-type Activities
Invested in Capital Assets, Net of Related Debt		
Capital Assets, Net of Accumulated Depreciation	\$ 113,133,860	\$ 18,989,387
Less Outstanding Long-term Debt	(38,975,191)	(24,664,597)
Plus Noncapital Related Long-term Debt	5,823,561	10,854,360
Plus Unspent Debt Proceeds	2,955,879	-
	82,938,109	5,179,150
Restricted		
For Debt Service	1,022,962	-
For Elderly Programs	228,255	-
For Elderly Transportation	86,336	-
For Health Programs	141,005	-
	1,478,558	-
Unrestricted	39,938,743	15,122,231
Total Net Assets	\$ 124,355,410	\$ 20,301,381

NOTE 10 – LEASE DISCLOSURES

The County is currently the lessee of equipment purchased under capital leases totaling \$18,048. The assets are depreciated over the lower of their term or their estimated productive lives. At December 31, 2009 the assets had accumulated depreciation of \$15,040. The following schedule is a schedule by years of future lease payments under the capital leases together with the present value of the net minimum lease payments as of December 31, 2009.

2010	\$ 2,959
2011	3,228
2012	538
Total Payments	6,725
Less Amount Representing Interest	(401)
Present Value of Net Minimum Lease Payments	\$ 6,324

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 11 – EMPLOYEES’ RETIREMENT SYSTEM

All eligible County employees participate in the Wisconsin Retirement System (WRS), a cost-sharing multiple-employer, defined benefit, public employee retirement system. All permanent employees expected to work at least 600 hours a year (440 hours for teachers and 440 hours for Educational Support Staff effective July 1, 2009) are eligible to participate in the WRS. Covered employees in the General/Teacher/Educational Support Personnel category are required by statute to contribute 5.9% of their salary (3.0% for Executives and Elected Officials, 5.0% for Protective Occupations with Social Security, and 3.2% for Protective Occupations without Social Security) to the plan. Employers may make these contributions to the plan on behalf of employees. Employers are required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

The payroll for County employees covered by the WRS for the year ended December 31, 2009 was \$46,902,190. The employer’s total payroll was \$48,173,854. The total required contribution for the year ended December 31, 2009 was \$4,945,806 which consisted of \$2,207,789, or 4.7 % of payroll from the employer and \$2,738,017 or 5.8% of payroll from employees. Total contributions for the years ending December 31, 2008 and 2007 were \$5,136,433 and \$5,021,139 respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective service occupations employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. A final average earnings is the average of the employee’s three highest year’s earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 are immediately vested.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes. The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS -OPEB

Plan Description

The County provides post-retirement medical care benefits, in accordance with union contracts and the County's personnel policy, to all retirees who are eligible to receive the benefit. Upon retirement, eligible retirees may remain on the County's group medical plan provided that the retiree self-pays the full (100%) required medical premium amount. Eligible retirees will also receive 60% of their accumulated unused sick leave as a cash payment at retirement date.

All employees are eligible based on the following criteria: (1) any current retiree who has applied for WRS annuity; (2) retirees who have 30 or more years of service.

Funding Policy

The contribution requirements of plan members are established and may be amended by the County. The County's current policy provides for contributions to the plan based on a pay as you go method.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the County's annual OPEB costs for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

Annual Required Contribution		\$	454,440
Contributions Made			<u>(292,677)</u>
Increase in Net OPEB Obligation			161,763
Net OPEB Obligation - Beginning of Year	\$		673,735
Restatement			<u>(470,134)</u>
Net OPEB Obligation - Beginning of Year (restated)			<u>203,601</u>
Net OPEB Obligation - End of Year		\$	<u><u>365,364</u></u>

The actuarial valuation report utilized in preparing the County's 2008 financial statements contained an error. Accordingly, the OPEB liability has been restated as of the beginning of the year.

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for December 31, 2009 and the two preceding years were as follows:

<u>Calendar Year Ending</u>	<u>Annual OPEB cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
12/31/2008, restated	\$ 454,440	55.2%	\$ 203,601
12/31/2009	454,440	64.4%	365,364

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS – OPEB (CONTINUED)

Funded Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The funded status of the plan as of December 31, 2009 was as follows:

Actuarial Accrued Liability (AAL)	\$ 3,557,348
Actuarial Value of Plan Assets	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 3,557,348</u>
Funded Ratio (Actuarial Value of Plan Assets / AAL)	0%
Covered Payroll	\$ 46,902,190
UAAL as a Percentage of Covered Payroll	7.58%

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

In the January 1, 2008 actuarial valuation, the unit credit cost method was used. The actuarial cost method determines, in a systematic way, the incidence of plan sponsor contributions required to provide plan benefits. It also determines how actuarial gains and losses are recognized in the plan and the experience by the actuarial assumptions.

The cost of the plan is derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the plan.

The actuary used the following assumptions. The Wisconsin Retirement System (WRS) assumptions as reported in the December 31, 2005 actuarial valuation report were used for the mortality preretirement, post-retirement and post-disability, employee turnover and withdrawal, disablement, and retirement rates. Sixty percent (60%) of future retirees are expected to participate in the County's retiree medical coverage as of their retirement date for all departments. The market value method was used for asset valuation. The assumed investment rate of return was 5% (assuming inflation rate of 4%), the projected payroll increases was 3%, and the medical care trend was 10%, which decreased by 1% per year down to 5%.

NOTE 13 – SELF FUNDED INSURANCE AND RISK MANAGEMENT

The County is exposed to various risks of loss, including general liability, employee health and dental, and worker's compensation claims. The County maintains three internal service funds to account for this activity. The Health and Worker's Compensation Self-Insurance Fund were established to account for and finance losses from employee claims, and the Liability Self-Insurance Fund was established to account for losses associated with general liability claims incurred. The County continues to carry commercial insurance to provide coverage for losses from, theft of, damages to, or destruction of property, including general liability coverage for the nursing homes. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant changes in insurable risks or coverage's in 2009.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 13 – SELF FUNDED INSURANCE AND RISK MANAGEMENT (CONTINUED)

Health Self-Insurance Fund

The Health Self-Insurance Fund provides coverage up to a maximum of \$125,000 plus an additional aggregate retention of \$90,000 per specific loss and \$12,334,868 for the minimum aggregate of contracts for medical claims, and provides partial coverage for dental claims. The County purchases commercial insurance for claims in excess of the coverage provided by the Fund.

All funds of the County participate in the program and make payments to the Health Self-Insurance Fund based upon actuarial estimates of the amounts needed to pay prior and current year claims. The County does not maintain a reserve for the coverage of catastrophic losses. Changes in the Fund's claims liability amounts were as follows:

	<u>Claims Payable January 1</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Payable December 31</u>
2008	\$ 1,121,000	\$ 14,272,824	\$(14,237,192)	\$ 1,156,632
2009	1,156,632	13,892,291	(14,160,923)	888,000

The claims liabilities of \$888,000 reported above at December 31, 2009, are based upon the requirements of Governmental Accounting Standards Board No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Workers Compensation Self-Insurance Fund

The County is fully self-insured for worker's compensation claims liabilities. All funds of the County participate in this program. The County pays premiums for stop loss coverage equal to \$350,000 per occurrence and \$2,777,200 in the aggregate. Each fund is billed based upon actual claims paid to employees and administrative expenses incurred.

	<u>Claims Payable January 1</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Payable December 31</u>
2008	\$ 546,598	\$ 399,842	\$ (564,851)	\$ 81,589
2009	381,589	311,589	(472,969)	220,209

The claims liabilities of \$220,209 reported above at December 31, 2009, are based upon the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The County expects that all claims payable will be paid within the next year.

Liability Self-Insurance Fund

The County is one of sixteen municipalities that are members of Wisconsin Municipal Mutual Insurance Company (WMMIC) which has provided risk management and liability insurance services. The County became a member of WMMIC on January 1, 1988, by issuing a general obligation note for and investing the proceeds in WMMIC. Each member municipality appoints one policy holder to serve as a representative to WMMIC. The policy holders elect a seven member board of directors who are responsible for financing and budget control.

The County pays annual premiums to WMMIC for its general insurance coverage and establishes a self-insured retention deposit for the payment of small claims. The self-insurance retention deposit provides coverage for up to a maximum of \$100,000 for each claim, with an annual aggregate of \$450,000. WMMIC provides the coverage for claims in excess of these amounts up to a maximum of \$5 million per occurrence, \$15 million annual aggregate.

The policy is non-assessable. The County's share of participation is determined on a basis of prior claim history and can be affected by acceptance of new members and their respective shares are shown below:

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 13 – SELF FUNDED INSURANCE AND RISK MANAGEMENT (CONTINUED)

	<u>Percent Share</u>
Eau Claire County	3.46%
City of Madison	16.71
Waukesha County	10.56
Brown County	7.13
Dane County	9.26
Outagamie County	6.47
Manitowoc County	5.83
Kenosha County	5.94
City of Eau Claire	3.52
Chippewa County	3.31
La Crosse County	3.58
Dodge County	3.60
St. Croix County	3.69
Rock County	3.97
Walworth County	4.66
Jefferson County	2.38
Marathon County	5.93
Total	100.00%

The County utilizes the Liability Self-Insurance Fund to account for this activity, and claims incurred during years when the County did not maintain general liability insurance coverage. The claims liability of \$721,795 in the fund at December 31, 2009, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Fund's claims liability amounts were as follows:

	<u>Claims Payable January 1</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Payable December 31</u>
2008	\$ 747,546	\$ 138,488	\$ (53,888)	\$ 832,146
2009	832,146	(54,947)	(55,404)	721,795

The County's capital deposit in WMMIC is reported on the Liability Self-Insurance Fund balance sheet in the amount of \$685,036. According to its bylaws, WMMIC allocates equity to members based on a percentage of participation. At December 31, 2009, the equity allocated to La Crosse County was \$1,204,573.

In accordance with GASB Interpretation No. 4, the County's equity share is not recorded in these financial statements.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 14 – COMPONENT UNIT – MISSISSIPPI VALLEY HEALTH SERVICES COMMISSION

This report contains the Mississippi Valley Health Services Commission (MVHS), which is included as a component unit of the County of La Crosse, State of Wisconsin. Financial information is presented as a discrete column in the statement of net assets and statement of activities. MVHS is a legally separate governmental organization that was formed in 2009 for the purpose of organizing and establishing a multi-jurisdictional public entity which operates a nursing home facility.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

A. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Commission follows the governmental enterprise fund accounting and uses the accrual basis of accounting and the flow of economic resources measurement focus.

B. Receivables

Receivables are recorded at their gross value. Receivables includes private pay balances, medical assistance, County assessments, and Title XIX intergovernmental transfer program payments. No amounts are considered uncollectible based on management's analysis of individual receivable balances.

Due From Primary Government

MVHS purchases services from La Crosse County, including operating personnel, accounting and administrative services and cash management. The amount reported as due from the primary government represents the cash balance held by the County for cash management purposes.

Revenues

Daily patient service revenue includes amounts billed to Medicare, Medical Assistance, and the Veteran's Administration, in addition to private sources. Also, the participating Counties are charged an assessment rate per day for each patient day for residents placed in the facility.

Lease and Administrative Agreement

MVHS has entered into a lease and administrative agreement with the County of La Crosse to provide personnel and human resources related to the administration and operation of Lakeview Health Center, a nursing home and facility for the developmentally disabled. Under the term of the agreement, MVHS purchases personnel, accounting and cash management services. In addition, MVHS pays rent to the County to cover utilities, insurance, repairs to the building and an amount equal to depreciation expense on the equipment and facilities. The agreement commenced on July 1, 2009 and will continue until December 31, 2022 on a calendar fiscal year which starts January 1 to December 31.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 15 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

La Crosse County currently has four landfill sites: The “new” landfill site, the demolition landfill site, the ash monofill landfill and the “old” landfill site which is closed and is being monitored. The “new” landfill site was redeveloped and opened in the fall of 2007. Approximately \$1.35 million cubic yards of waste from the old landfill was moved into the new site during 2007 and 2008. The demolition landfill site was closed during 2008. These sites are being accounted for as follows:

NEW LANDFILL, ASH MONOFILL AND DEMOLITION - SOLID WASTE ENTERPRISE FUND

State and federal laws and regulations require that La Crosse County place a final cover on these landfills when closed and perform certain maintenance and monitoring functions at the new landfill sites only for forty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfills used during the year. A new cell was constructed in 2009 in the sanitary landfill adding 301,000 cubic yards of airspace. Presently it is estimated that the new landfill is 77% filled, the demolition landfill was closed in 2008, and the ash monofill landfill is 72% filled. The ash monofill landfill is expected to last until 2017 while the new landfill is currently expected to last until 2016. The estimated liability for landfill closure and postclosure care costs and total future estimated costs as of December 31, 2009, is as follows:

Total estimated costs for construction, closure, and postclosure care	\$ 12,012,404
Estimated costs expensed through December 31, 2009	
	<u>(9,248,164)</u>
Estimated costs of construction, closure, and postclosure care to be recognized in future years	<u>\$ 2,764,240</u>

The estimated total current cost of the landfill construction, closure and postclosure care of \$12,012,404 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2009. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

With respect to these landfills, La Crosse County is required by state and federal laws and regulations to make annual contributions to finance closure and postclosure care. The County is in compliance with these requirements, and at December 31, 2009, investments of \$9,245,306 are held for these purposes. These investments are held and managed by the County and are presented on the County’s balance sheet as “Restricted Assets”. It is anticipated that future inflation costs will be financed in part from earnings on investments. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, tax levy, or both.

OLD LANDFILL – SPECIAL REVENUE FUND

La Crosse County also has an old landfill that is currently no longer accepting waste and is being monitored. The estimated liability for postclosure care costs has a balance of \$637,444 as of December 31, 2009. The estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2009. However, the actual cost of postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

La Crosse County was required by state and federal laws and regulations to make contributions to finance closure and postclosure care. The County is in compliance with these requirements, and at December 31, 2009, investments of \$636,250 are held for these purposes. These investments are held and managed by the County and are presented on the County’s balance sheet as “Restricted Assets.” It is anticipated that future inflation costs will be financed in part from earnings on investments held by the trustee. The remaining portion of anticipated future inflation costs (including inadequate earnings on investment, if any) and additional costs that might arise from changes in post closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by tax levy.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 16 – DEFERRED COMPENSATION PLAN

La Crosse County, Wisconsin offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held solely for the benefit of the employees or their beneficiaries. These funds are held, invested and disbursed in accordance with the plan document by a third party administrator and accordingly, are not recorded in these financial statements.

NOTE 17 – RESTATEMENT

As of January 1, 2009, net assets of the governmental activities and the business-type activities of the government-wide statements, as well as, the fund financial statements of the health self-insurance internal service fund have been adjusted to correct an error in the actuarial report used to prepare the 2008 financial statements. This correction increased net assets.

	Governmental Activities	Business-type Activities	Total
Net Assets, January 1, 2009, as Previously Reported	\$ 125,136,759	\$ 19,479,666	\$ 144,616,425
Restatement to Correct Error in Actuarial Valuation Report	202,667	267,467	470,134
Net Assets, January 1, 2009, as Restated	\$ 125,339,426	\$ 19,747,133	\$ 145,086,559

	Health Self-Insurance Fund	Total Internal Service Funds
Net Assets, January 1, 2009, as Previously Reported	\$ 4,664,481	\$ 73,753,100
Restatement to Correct Error in Actuarial Valuation Report	470,134	470,134
Net Assets, January 1, 2009, as Restated	\$ 5,134,615	\$ 74,223,234

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 18 – FUTURE CHANGES IN ACCOUNTING PRINCIPLES

During the past several years, the Governmental Accounting Standards Board has issued several statements that will affect governmental reporting.

In June 2007, the Governmental Accounting Standards Board issued Statement No. 51 *Accounting and Financial Reporting for Intangible Assets*. This statement will generally require all intangible assets not specifically excluded by its scope provisions be classified as capital assets. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2009. The provisions of this Statement are required to be applied retroactively. The County will adopt this new standard beginning in 2010, the year in which adoption is first required for the County. The impact of adopting this statement retroactively has not yet been determined.

In June 2007, the Governmental Accounting Standards Board issued Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*. This Statement establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value rather than at historical cost, as is current practice. In the first period that this Statement is applied, changes made to comply with this Statement should be treated as an adjustment of prior periods, and financial statements presented for the periods affected should be restated. The County does not hold land or other real estate as investments by endowments.

In June 2008, the Governmental Accounting Standards Board issued statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. This Statement addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. Derivative instruments are often complex financial arrangements used by governments to manage specific risks or to make investments. By entering into these arrangements, governments receive and make payments based on market prices without actually entering into the related financial or commodity transactions. Derivative instruments associated with changing financial and commodity prices result in changing cash flows and fair values that can be used as effective risk management or investment tools. Derivative instruments; however, also can expose governments to significant risks and liabilities. Common types of derivative instruments used by governments include interest rate and commodity swaps, interest rate locks, options (caps, floors, and collars), swaptions, forward contracts, and futures contracts. The County will adopt this new standard beginning in 2010, the year in which adoption is first required for the County. However, the County currently does not engage in the use of derivative instruments.

In March 2009, the Governmental Accounting Standards Board issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The requirements in this Statement will improve financial reporting by providing fund balance categories and classifications that will be more easily understood. Elimination of the *reserved* component of fund balance, as currently reported in the balance sheet, in favor of a *restricted* classification will provide consistency between information reported in the government-wide statements and information in the governmental fund financial statements. The County will adopt this new standard beginning in 2011, the year in which adoption is first required for the County.

In 2009, the Governmental Accounting Standards Board issued Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to incorporate the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the Governmental Accounting Standards Board's (GASB) authoritative literature. The "GAAP hierarchy" consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The requirements in this Statement are effective upon issuance. The Governmental Accounting Standards Board does not expect that this Statement will result in a change in current practice.

In 2009, the Governmental Accounting Standards Board issued Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*. The objective of this Statement is to incorporate into the Governmental Accounting Standards Board's (GASB) authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' Statements on Auditing Standards. This Statement addresses three issues not included in the authoritative literature that establishes *accounting* principles—related party transactions, going concern considerations, and subsequent events. The presentation of principles used in the *preparation* of financial statements is more than appropriately included in accounting and financial reporting standards rather than in the auditing literature. This Statement does not establish new accounting standards, but incorporates the existing guidance (to the extent appropriate in a governmental environment) into the GASB standards. The requirements in this Statement are effective upon issuance.

**LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS**

December 31, 2009

NOTE 19 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS

Numerous personal injury lawsuits are pending against the County. The outcome and eventual liability to the County, if any, in these cases is not known at this time. The Corporation Counsel and other County officials estimate that the potential claims against the County, not covered by insurance, resulting from such litigation are covered by existing liability reserves.

The County has received federal and state grants for specific purposes that are subject to various audit requirements. As a result of these audit requirements, various costs may be disallowed under terms of the grant. County management believes such disallowances, if any, to be immaterial.

During 2009, the County was approved for a loan from the Board of Commissioners of Public Lands for \$6.5 million of Build America bonds with an interest rate of 4.5%. This was for the final phase of the construction of the law enforcement center addition. As of December 31, 2009, the County had contracts outstanding of \$6,235,840 for construction of the law enforcement center. In February, 2010, the County drew the entire amount of the loan of \$6.5 million.

In April 2010, a local business filed a voluntary debt consolidation plan under Chapter 128. This business had three outstanding loans totaling \$754,610 with La Crosse County. An allowance for doubtful accounts in the amount of \$500,000 has been established as an estimate for this loan default.

NOTE 20 – DISCONTINUED OPERATIONS

On June 30, 2009, the County ceased operations of the Lakeview Health Center. The operations of the Center were transferred to Mississippi Valley Health Services Commission.

NOTE 21 – RELATED PARTY TRANSACTIONS

On July 1, 2009 La Crosse County entered into a lease and administrative agreement with Mississippi Valley Health Services Commission (MVHS). Pursuant to this agreement La Crosse County provides to MVHS all management, administrative and personnel resources associated with the operation of a nursing home and facility for the developmentally disabled known as Lakeview Health Center. MVHS pays rent to La Crosse County for the facility in an amount equal to the depreciation expense related to the capital assets of the facility owned by the County. This payment is accounted for in the Lakeview Nursing Home Facility Fund, a nonmajor enterprise fund. In addition MVHS has agreed to pay additional amounts to cover costs related to utilities, insurance, repairs and if applicable taxes associated with the building and the property.

During the year ended December 31, 2009 rents and other consideration received by La Crosse County under this agreement from MVHS were as follows:

Rent of the facility and capital assets	\$ 131,875
Additional rent for utilities, insurance, repairs and other facility related items	237,768
Personnel and related benefits	5,275,901

La Crosse County pays MVHS a member assessment based on patient days of care. In addition, the County pays the difference between the sum of the assessments of all members and the actual costs of MVHS's operations, as determined in the MVHS Medicaid cost reports filed with the State of Wisconsin. During the year ended December 31, 2009 the County paid MVHS \$420,140 in member assessments and has an outstanding payable to MVHS of \$131,704 as of December 31, 2009.

This information is an integral part of the accompanying financial statements.

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REQUIRED SUPPLEMENTAL INFORMATION

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**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 16,355,896	\$ 16,355,896	\$ 16,076,039	\$ (279,857)
Intergovernmental revenues	7,334,835	7,581,892	7,775,263	193,371
Licenses and permits	475,925	475,925	471,044	(4,881)
Fines, forfeits and penalties	320,000	320,000	293,826	(26,174)
Public charges for services	2,112,344	2,112,344	2,311,592	199,248
Intergovernmental charges for services	1,028,922	1,029,922	994,475	(35,447)
Miscellaneous revenues	1,602,639	1,632,000	1,582,294	(49,706)
Total revenues	<u>29,230,561</u>	<u>29,507,979</u>	<u>29,504,533</u>	<u>(3,446)</u>
EXPENDITURES				
General government	10,957,284	11,199,242	10,447,551	751,691
Public safety	13,806,703	13,967,766	13,654,708	313,058
Health and human services	1,767,507	1,815,852	1,723,593	92,259
Culture, recreation and education	1,228,776	1,300,893	1,225,837	75,056
Conservation and development	2,258,539	2,418,143	2,094,029	324,114
Miscellaneous	311,218	2,410,571	114,667	2,295,904
Debt service	5,817	5,817	52,299	(46,482)
Capital outlay	1,176,218	2,037,626	1,016,541	1,021,085
Total expenditures	<u>31,512,062</u>	<u>35,155,910</u>	<u>30,329,225</u>	<u>4,826,685</u>
Excess (deficiency) of revenues over expenditures	<u>(2,281,501)</u>	<u>(5,647,931)</u>	<u>(824,692)</u>	<u>4,823,239</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	16,750	16,750	24,369	7,619
Transfers in	-	392,244	392,244	-
Transfers out	(16,415)	(31,415)	(31,415)	-
Total other financing sources (uses)	<u>335</u>	<u>377,579</u>	<u>385,198</u>	<u>7,619</u>
Net change in fund balance	<u>\$ (2,281,166)</u>	<u>\$ (5,270,352)</u>	<u>(439,494)</u>	<u>\$ 4,830,858</u>
FUND BALANCE, JANUARY 1			<u>26,309,342</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 25,869,848</u>	

See the notes to the required supplemental information.

**LA CROSSE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
HUMAN SERVICES FUND**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Taxes	\$ 9,799,546	\$ 9,799,546	\$ 9,799,546	\$ -
Intergovernmental revenues	17,767,701	18,082,468	17,593,756	(488,712)
Public charges for services	2,356,683	2,396,362	1,909,825	(486,537)
Miscellaneous revenues	44,900	42,170	14,622	(27,548)
Total revenues	<u>29,968,830</u>	<u>30,320,546</u>	<u>29,317,749</u>	<u>(1,002,797)</u>
EXPENDITURES				
Public safety	1,208,091	1,208,806	1,181,396	27,410
Health and human services	29,207,216	29,904,332	29,330,709	573,623
Capital outlay	140,900	132,343	69,291	63,052
Total expenditures	<u>30,556,207</u>	<u>31,245,481</u>	<u>30,581,396</u>	<u>664,085</u>
Excess (deficiency) of revenues over expenditures	<u>(587,377)</u>	<u>(924,935)</u>	<u>(1,263,647)</u>	<u>(338,712)</u>
OTHER FINANCING USES				
Transfers in	-	435,140	435,140	-
Total other financing sources (uses)	<u>-</u>	<u>435,140</u>	<u>435,140</u>	<u>-</u>
Net change in fund balance	<u>\$ (587,377)</u>	<u>\$ (489,795)</u>	<u>(828,507)</u>	<u>\$ (338,712)</u>
FUND BALANCE, JANUARY 1			<u>7,025,470</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 6,196,963</u>	

See the notes to the required supplemental information.

**LA CROSSE COUNTY, WISCONSIN
NOTE TO REQUIRED SUPPLEMENTAL INFORMATION**

December 31, 2009

NOTE 1 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In July, the department heads submit budget requests to the Finance Department. The Finance Department totals these requests and compiles a County wide budget.
2. From August through November, various budget meetings take place to review the departmental and County budget.
3. A public hearing is then conducted to obtain taxpayer comments.
4. In November, the budget is legally enacted through passage of a resolution by the County Board of Supervisors.
5. Department heads are responsible for monitoring their budgets. In the event of a projected overage, the department head jointly with the County Administrator and Finance Director develop a funding strategy.
6. The Executive Committee is authorized to transfer budgeted amounts between and within departments; however, any transfers between funds or amounts that will be spent out of undesignated fund balances must be approved by the County Board of Supervisors.
7. The budgets for the governmental fund types are adopted on a basis consistent with generally accepted accounting principles.
8. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements and schedules represent the final authorized amounts.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF FUNDING PROGRESS - OPEB**

December 31, 2009

Year End	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) – Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funding Ratio (a) / (b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2008	1/1/2008	\$ -	\$3,557,348	\$3,557,348	0 %	\$47,863,687	7.43%
12/31/2009	1/1/2009	-	3,557,348	3,557,348	0 %	46,902,190	7.58%

SUPPLEMENTAL INFORMATION

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MAJOR GOVERNMENTAL FUNDS

General Fund – The General Fund is the primary operating fund of the County. It is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Debt Service Fund - To account for the accumulation of resources for, and the payment of, general obligation debt principal, interest and related costs. The source of revenue is property taxes.

Human Services Fund – To account for the services provided in the areas of mental health, developmental disabilities, alcohol, drug abuse, family and children's economic support. Funding is provided through state and federal grants, patient fees, property taxes and donations.

Capital Projects Fund – To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The County only has one capital project fund, the Law Enforcement Center addition, which accounts for the constructions costs of the addition.

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
TAXES				
General property taxes	\$ 6,124,896	\$ 6,124,896	\$ 6,124,896	\$ -
Forest crop taxes	5,800	5,800	7,230	1,430
Interest on taxes	500,000	500,000	671,458	171,458
County sales tax	9,725,000	9,725,000	9,272,408	(452,592)
Occupational tax	200	200	47	(153)
	<hr/>	<hr/>	<hr/>	<hr/>
Total taxes	16,355,896	16,355,896	16,076,039	(279,857)
INTERGOVERNMENTAL REVENUES				
State shared taxes	4,645,393	4,645,393	4,645,394	1
Utility tax from state	201,829	201,829	478,930	277,101
State aid - exempt computer	241,000	241,000	197,360	(43,640)
DNR Aid in lieu of tax	13,500	13,500	26,187	12,687
DNR wildlife damage/claims program	17,000	17,000	12,381	(4,619)
Federal aid - law enforcement	37,573	73,326	46,914	(26,412)
Federal and State disaster aid	-	-	14,263	14,263
Federal Aid - AARA Funding	-	29,466	9,748	(19,718)
State aid - emergency government	90,562	157,232	147,693	(9,539)
State aid - natural resources	151,264	151,264	135,289	(15,975)
State aid - snowmobile	34,225	34,225	61,573	27,348
State aid - parks	-	75,375	75,789	414
State aid - land conservation	262,330	262,330	216,014	(46,316)
State aid - police training	17,800	57,093	56,890	(203)
State aid - law enforcement	23,250	23,250	57,543	34,293
State aid - victim witness	93,000	93,000	99,703	6,703
State aid - UW Extension	8,500	9,000	10,500	1,500
State aid - courts	490,000	490,000	472,364	(17,636)
State aid - child support	854,780	854,780	855,976	1,196
State and federal aid - veterans	13,500	13,500	13,500	-
State and federal aid - MPO	139,329	139,329	141,252	1,923
	<hr/>	<hr/>	<hr/>	<hr/>
Total intergovernmental revenues	7,334,835	7,581,892	7,775,263	193,371

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
LICENSES AND PERMITS				
Conservation license fees	\$ 475	\$ 475	\$ 354	\$ (121)
Permit revenue	278,350	278,350	285,025	6,675
Construction fees	44,000	44,000	35,347	(8,653)
Stormwater fees	16,300	16,300	3,576	(12,724)
Zoning fees	104,000	104,000	94,142	(9,858)
Other licenses and permits	32,800	32,800	52,600	19,800
Total licenses and permits	475,925	475,925	471,044	(4,881)
FINES, FORFEITS AND PENALTIES				
County ordinance fines	131,000	131,000	124,585	(6,415)
Penal fines for County	175,000	175,000	155,939	(19,061)
Dog license penalty	14,000	14,000	13,302	(698)
Total fines, forfeits and penalties	320,000	320,000	293,826	(26,174)
PUBLIC CHARGES FOR SERVICES				
General County fees	98,700	98,700	75,199	(23,501)
Consolidated court cost, fees and charges	431,700	431,700	493,031	61,331
Family court counsel mediation	48,500	48,500	45,420	(3,080)
Register of deeds fees	610,000	610,000	647,629	37,629
Prisoners board revenue	125,500	125,500	209,960	84,460
Law enforcement fees	232,800	232,800	254,774	21,974
Public health revenue	39,700	39,700	32,526	(7,174)
Park revenue	106,400	106,400	115,916	9,516
Parking lot revenue	95,000	95,000	105,696	10,696
UW Extension fees	3,000	3,000	2,557	(443)
Non-metallic mining fees	30,652	30,652	33,112	2,460
Printing and duplicating revenue	34,128	34,128	48,309	14,181
LAPC revenue	60,842	60,842	60,842	-
Other public charges for services	195,422	195,422	186,621	(8,801)
Total public charges for services	2,112,344	2,112,344	2,311,592	199,248

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
INTERGOVERNMENTAL CHARGES FOR SERVICES				
Data processing revenue	\$ 24,300	\$ 24,300	\$ 9,348	\$ (14,952)
Economic development revenue	-	-	500	500
Indirect cost revenue	990,822	990,822	965,973	(24,849)
Elections revenue	13,800	14,800	18,654	3,854
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Total intergovernmental charges for services	1,028,922	1,029,922	994,475	(35,447)
	<hr/>	<hr/>	<hr/>	<hr/>
MISCELLANEOUS REVENUES				
Rental income	68,955	68,955	74,947	5,992
Interest income	1,519,053	1,519,053	1,454,781	(64,272)
Adjustments to prior period revenue	-	-	7,071	7,071
Miscellaneous revenue	6,000	6,000	12,107	6,107
Donations	8,631	37,992	33,388	(4,604)
	<hr/>	<hr/>	<hr/>	<hr/>
Total miscellaneous revenues	1,602,639	1,632,000	1,582,294	(49,706)
	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES				
Sale of capital assets	16,750	16,750	24,369	7,619
Transfer in	-	392,244	392,244	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources	16,750	408,994	416,613	7,619
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 29,247,311	\$ 29,916,973	\$ 29,921,146	\$ 4,173
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT				
Consolidated courts	\$ 2,542,662	\$ 2,542,662	\$ 2,590,650	\$ (47,988)
Corporation counsel	458,797	458,997	426,962	32,035
County board	393,002	393,003	341,293	51,710
County clerk	223,753	224,253	216,687	7,566
Elections	94,729	95,729	62,401	33,328
Family court commissioner	357,177	357,458	341,583	15,875
Document and graphic services	55,606	72,414	91,986	(19,572)
Register of deeds	304,448	304,448	298,540	5,908
County administrator	260,857	266,626	256,804	9,822
Insurance	277,350	277,350	302,861	(25,511)
Information technology	1,925,596	2,088,484	1,780,615	307,869
Finance	1,020,674	1,023,515	995,927	27,588
Personnel	621,165	628,777	602,660	26,117
Retirees insurance	225,000	225,000	159,669	65,331
Unemployment compensation	29,500	29,500	46,678	(17,178)
External accounting and auditing	35,595	35,595	40,270	(4,675)
Historical sites	2,360	2,360	2,083	277
Treasurer	222,133	222,133	213,390	8,743
Victim-witness service	198,837	198,837	192,045	6,792
District attorney	636,315	637,315	616,165	21,150
Medical examiner	135,560	138,470	132,855	5,615
County wellness programs	249,625	277,773	127,755	150,018
Administrative center	472,111	484,111	427,516	56,595
Property management	214,432	214,432	180,156	34,276
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Total general government	10,957,284	11,199,242	10,447,551	751,691
PUBLIC SAFETY				
Emergency government	108,758	160,728	132,115	28,613
Central dispatch	2,317,788	2,318,624	2,274,704	43,920
Jail and court services	5,969,199	6,064,399	5,898,156	166,243
Law enforcement	4,421,832	4,440,889	4,368,627	72,262
Courthouse and law enforcement center	989,126	983,126	981,106	2,020
	<hr/>	<hr/>	<hr/>	<hr/>
Total public safety	13,806,703	13,967,766	13,654,708	313,058

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES				
SARA hazardous materials	\$ 101,409	\$ 116,728	\$ 93,318	\$ 23,410
Office building and detention center	513,544	507,544	466,363	41,181
Residential house	-	-	6,446	6,446
Veterans service officer	232,360	237,925	237,641	284
Veterans relief	20,320	20,320	16,247	4,073
Child support	899,874	933,335	903,578	29,757
Total health and human services	1,767,507	1,815,852	1,723,593	92,259
CULTURE, RECREATION AND EDUCATION				
University extension	496,047	556,947	476,186	80,761
Historical society	18,163	18,163	18,163	-
Winding rivers library system	14,318	14,318	14,318	-
Parks	700,248	711,465	717,170	(5,705)
Total culture, recreation, and education	1,228,776	1,300,893	1,225,837	75,056
CONSERVATION AND DEVELOPMENT				
Land conservation	921,960	981,650	839,704	141,946
Economic development	311,362	358,567	266,920	91,647
Metropolitan Planning Organization	200,171	200,171	185,420	14,751
Park Plaza property	-	27,304	-	27,304
Harbor Commission Project	15,298	38,401	442	37,959
Zoning	809,748	812,050	801,543	10,507
Total conservation and development	2,258,539	2,418,143	2,094,029	324,114
MISCELLANEOUS				
Nondepartmental	71,218	71,218	114,667	(43,449)
Contingency	240,000	2,339,353	-	2,339,353
Total miscellaneous	311,218	2,410,571	114,667	2,295,904

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
DEBT SERVICE				
Debt service principal	\$ 4,988	\$ 4,988	\$ 45,612	\$ (40,624)
Debt service interest	829	829	6,687	(5,858)
Total debt service	<u>5,817</u>	<u>5,817</u>	<u>52,299</u>	<u>(46,482)</u>
CAPITAL OUTLAY				
General government	505,397	938,612	410,570	528,042
Law Enforcement	228,941	309,788	174,258	135,530
Public safety	38,050	53,476	30,333	23,143
Health and human services	258,500	406,279	274,655	131,624
Culture, recreation, and education	131,500	315,641	112,540	203,101
Conservation and development	13,830	13,830	14,185	(355)
Total capital outlay	<u>1,176,218</u>	<u>2,037,626</u>	<u>1,016,541</u>	<u>1,021,085</u>
OTHER FINANCING USES				
Transfers out:				
Business Fund	16,415	16,415	16,415	-
Human Services	-	15,000	15,000	-
Total other financing uses	<u>16,415</u>	<u>31,415</u>	<u>31,415</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$ 31,528,477</u></u>	<u><u>\$ 35,187,325</u></u>	<u><u>\$ 30,360,640</u></u>	<u><u>\$ 4,826,685</u></u>

**LA CROSSE COUNTY, WISCONSIN
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 2,715,851	\$ 2,715,851	\$ 2,715,851	\$ -
Interdepartmental revenues:				
Charges for pension liability	475,495	475,495	516,046	40,551
Miscellaneous revenues:				
Interest income	-	17,099	17,099	-
Total revenues	<u>3,191,346</u>	<u>3,208,445</u>	<u>3,248,996</u>	<u>40,551</u>
EXPENDITURES				
Debt service:				
Principal	2,382,237	2,890,469	2,839,794	50,675
Interest and other	809,109	1,863,676	1,132,648	731,028
Debt issue costs	-	201,446	201,446	-
Total expenditures	<u>3,191,346</u>	<u>4,955,591</u>	<u>4,173,888</u>	<u>781,703</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(1,747,146)</u>	<u>(924,892)</u>	<u>822,254</u>
OTHER FINANCING SOURCES				
Bond premium	-	612,706	612,706	-
Total other financing sources (uses)	<u>-</u>	<u>612,706</u>	<u>612,706</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,134,440)</u>	<u>(312,186)</u>	<u>\$ 822,254</u>
FUND BALANCE, JANUARY 1			<u>1,942,928</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 1,630,742</u>	

**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
HUMAN SERVICES FUND**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 9,799,546	\$ 9,799,546	\$ 9,799,546	\$ -
Intergovernmental revenues:				
Aging - CCO	47,809	59,025	55,631	(3,394)
Human services	17,719,892	18,023,443	17,538,125	(485,318)
Public charges for services:				
Human services	2,356,683	2,396,362	1,909,825	(486,537)
Miscellaneous revenues	44,900	42,170	14,622	(27,548)
Total revenues	<u>29,968,830</u>	<u>30,320,546</u>	<u>29,317,749</u>	<u>(1,002,797)</u>
EXPENDITURES				
Public safety:				
Juvenile detention facilities	1,208,091	1,208,806	1,181,396	27,410
Health and human services:				
Human services management	(109,275)	(93,453)	(40,553)	(52,900)
Elderly services	56,413	68,073	55,631	12,442
Family and children services	10,259,252	10,489,722	9,214,514	1,275,208
Disability services	5,265,389	4,845,229	5,363,688	(518,459)
Clinical services contract	5,773,610	5,932,928	6,314,155	(381,227)
Income maintenance administration	1,611,188	1,597,045	1,565,248	31,797
Income maintenance services	1,822,886	1,905,937	1,942,720	(36,783)
Resource center	2,305,902	2,306,741	2,312,415	(5,674)
Justice sanctions	2,221,851	2,852,110	2,602,891	249,219
Capital outlay	140,900	132,343	69,291	63,052
Total expenditures	<u>30,556,207</u>	<u>31,245,481</u>	<u>30,581,396</u>	<u>664,085</u>
Excess (deficiency) of revenues over expenditures	<u>(587,377)</u>	<u>(924,935)</u>	<u>(1,263,647)</u>	<u>(338,712)</u>
OTHER FINANCING USES				
Transfer in	-	435,140	435,140	-
Total other financing sources	<u>-</u>	<u>435,140</u>	<u>435,140</u>	<u>-</u>
Net change in fund balance	<u>\$ (587,377)</u>	<u>\$ (489,795)</u>	(828,507)	<u>\$ (338,712)</u>
FUND BALANCE, JANUARY 1			<u>7,025,470</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 6,196,963</u>	

**LA CROSSE COUNTY, WISCONSIN
LAW ENFORCEMENT ADDITION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous revenues:				
Interest income	\$ -	\$ -	\$ 142,791	\$ 142,791
Total revenues	-	-	142,791	142,791
EXPENDITURES				
Capital outlay	-	5,680,923	17,490,939	(11,810,016)
Total expenditures	-	5,680,923	17,490,939	(11,810,016)
Excess (deficiency) of revenues over expenditures	-	(5,680,923)	(17,348,148)	(11,667,225)
OTHER FINANCING SOURCES				
Long-term debt issued	-	-	19,500,000	19,500,000
Net change in fund balance	<u>\$ -</u>	<u>\$ (5,680,923)</u>	2,151,852	<u>\$ 7,832,775</u>
FUND BALANCE, JANUARY 1			<u>804,027</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 2,955,879</u>	

NONMAJOR GOVERNMENTAL FUNDS

Computer Revolving Loan Fund - to account for loans provided to County employees for purchases of computers.

Business Fund - to account for loans provided to businesses within the County to promote economic development and the development of the Lakeview Industrial Park. Funding provided by economic grants and sale of capital assets. The Fund is a blended component unit of the County.

Land Record Assessment Fund - to account for the computerized land information system created by the County.

Special Jail Assessment Fund – to account for the portion of traffic violations collected by the Clerk of Courts which are designated for law enforcement use.

Library Fund - to account for the costs related to providing library services to residents of the County. Funding is provided through property taxes, grants and user charges.

Old Landfill Fund - to account for the current costs associated with postclosure care of the old landfill. Funding is provided through property taxes.

Aging Fund - to account for the services provided to elderly residents of the County.

Estate Donation Fund - to account for monies bequeathed to the County Aging Fund designated to be used for services provided to elderly residents of the County.

Section 125 - to account for administrative costs of the IRC Section 125 costs.

Health Fund - to account for costs of health services provided to residents of the County. Funding is provided through state and federal grants, patient fees and property taxes.

LA CROSSE COUNTY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2009

	Special Revenue										Total Nonmajor Governmental Funds	
	Computer Revolving Loan	Business Fund	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Aging	Estate Donation Fund	Section 125	Health		
ASSETS												
Cash and investments	\$ 71,863	\$ 620,511	\$ 514,467	\$ 1,238,733	\$ 264,288	\$ 1,901,845	\$ 432,265	\$ 225,000	\$ 90,638	\$ 770,798	\$ 6,130,408	
Restricted cash and investments	-	-	-	-	-	636,250	-	-	-	-	636,250	
Receivables (net of allowance for uncollectibles)	42,922	2,465,927	465	11,534	1,651,008	-	562,214	-	11,950	2,728,989	7,475,009	
Inventories and prepayments	-	-	-	-	-	-	592	-	-	620	1,212	
TOTAL ASSETS	\$ 114,785	\$ 3,086,438	\$ 514,932	\$ 1,250,267	\$ 1,915,296	\$ 2,538,095	\$ 995,071	\$ 225,000	\$ 102,588	\$ 3,500,407	\$ 14,242,879	
LIABILITIES												
Accounts payable and other current liabilities	\$ -	\$ 541,056	\$ 4,063	\$ 805	\$ 61,323	\$ 8,460	\$ 121,333	\$ -	\$ 69,064	\$ 425,867	\$ 1,231,971	
Due to other funds	-	-	-	-	-	-	-	-	-	1,171	1,171	
Advance from other funds	-	55,451	-	-	-	-	-	-	-	-	55,451	
Deferred revenues	42,922	2,449,017	-	-	1,650,235	-	322,908	-	11,950	2,143,662	6,620,694	
Total liabilities	42,922	3,045,524	4,063	805	1,711,558	8,460	444,241	-	81,014	2,570,700	7,909,287	
FUND BALANCE												
Fund balances:												
Reserved for:												
Postclosure costs	-	-	-	-	-	637,444	-	-	-	-	637,444	
Inventories and prepayments	-	-	-	-	-	-	592	-	-	620	1,212	
Transportation services	-	-	-	-	-	-	86,336	-	-	-	86,336	
Health services	-	-	-	-	-	-	-	-	-	143,005	143,005	
Elderly programs	-	-	-	-	-	-	8,000	225,000	-	-	233,000	
Unreserved:												
Designated for subsequent year's expenditures	-	-	38,523	29,484	7,431	500,000	70,103	-	-	169,265	814,806	
Undesignated	71,863	40,914	472,346	1,219,978	196,307	1,392,191	385,799	-	21,574	616,817	4,417,789	
Total fund balance	71,863	40,914	510,869	1,249,462	203,738	2,529,635	550,830	225,000	21,574	929,707	6,333,592	
TOTAL LIABILITIES AND FUND EQUITY	\$ 114,785	\$ 3,086,438	\$ 514,932	\$ 1,250,267	\$ 1,915,296	\$ 2,538,095	\$ 995,071	\$ 225,000	\$ 102,588	\$ 3,500,407	\$ 14,242,879	

LA CROSSE COUNTY, WISCONSIN
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS

Year Ended December 31, 2009

	Special Revenue										Total Nonmajor Governmental Funds
	Computer Revolving Loan	Business Fund	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Aging	Estate Donation Fund	Section 125	Health	
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$1,611,521	\$ -	\$ 366,494	\$ -	\$ 11,950	\$1,987,909	\$ 3,977,874
Intergovernmental revenues	-	914,863	300	-	32,424	-	960,543	-	-	1,511,973	3,420,103
Interdepartmental revenues	-	-	-	-	-	-	-	-	-	22,052	22,052
Licenses and permits	-	-	-	-	-	-	-	-	-	519,058	519,058
Fines, forfeits and penalties	-	-	-	156,155	-	-	-	-	-	-	156,155
Public charges for services	-	-	150,292	-	31,383	-	464,834	-	-	902,876	1,549,385
Miscellaneous revenues	54,924	220,399	-	-	13,324	26,125	1,476	225,000	305	182,033	723,586
Total revenues	54,924	1,135,262	150,592	156,155	1,688,652	26,125	1,793,347	225,000	12,255	5,125,901	10,368,213
EXPENDITURES											
Current:											
General government	-	-	-	-	-	-	-	-	11,346	-	11,346
Public safety	-	-	-	40,324	-	-	-	-	-	-	40,324
Public works	-	-	-	-	-	102,410	-	-	-	-	102,410
Health and human services	-	-	-	-	-	-	1,669,940	-	-	5,036,159	6,706,099
Conservation and development	-	1,553,470	145,744	-	-	-	-	-	-	-	1,699,214
Culture, recreation and education	56,166	-	-	-	1,655,248	-	-	-	-	-	1,711,414
Miscellaneous expenses	-	6,630	-	-	-	-	-	-	-	-	6,630
Debt service:											
Principal	-	91,320	-	-	-	109,776	-	-	-	-	201,096
Interest and other charges	-	37,645	-	-	-	38,801	-	-	-	-	76,446
Debt issue costs	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	39,960	19,333	29,280	-	7,045	-	-	23,307	118,925
Total expenditures	56,166	1,689,065	185,704	59,657	1,684,528	250,987	1,676,985	-	11,346	5,059,466	10,673,904
Excess (deficiency) of revenues over expenditures	(1,242)	(553,803)	(35,112)	96,498	4,124	(224,862)	116,362	225,000	909	66,435	(305,691)
OTHER FINANCING SOURCES (USES)											
Transfers in	-	16,415	-	-	-	-	-	-	-	-	16,415
Transfers out	-	-	(2,700)	-	-	(1,000,000)	-	-	-	-	(1,002,700)
Total other financing sources (uses)	-	16,415	(2,700)	-	-	(1,000,000)	-	-	-	-	(986,285)
Net change in fund balances	(1,242)	(537,388)	(37,812)	96,498	4,124	(1,224,862)	116,362	225,000	909	66,435	(1,291,976)
FUND BALANCE, JANUARY 1	73,105	578,302	548,681	1,152,964	199,614	3,754,497	434,468	-	20,665	863,272	7,625,568
FUND BALANCE, DECEMBER 31	\$ 71,863	\$ 40,914	\$ 510,869	\$ 1,249,462	\$ 203,738	\$ 2,529,635	\$ 550,830	\$ 225,000	\$ 21,574	\$ 929,707	\$ 6,333,592

**LA CROSSE COUNTY, WISCONSIN
COMPUTER REVOLVING LOAN FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Miscellaneous revenues:				
Computer loan repayments	\$ 80,000	\$ 80,000	\$ 54,924	\$ (25,076)
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>54,924</u>	<u>(25,076)</u>
EXPENDITURES				
Cultural, recreation and education:				
Employee computer loans	80,000	80,000	56,166	23,834
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>56,166</u>	<u>23,834</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(1,242)	<u>\$ (1,242)</u>
FUND BALANCE, JANUARY 1			<u>73,105</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 71,863</u>	

**LA CROSSE COUNTY, WISCONSIN
BUSINESS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
CDBG Grant	\$ -	\$ 198,351	\$ 549,236	\$ 350,885
EDA Grant	377,536	377,536	365,627	(11,909)
Miscellaneous revenues:				
Loan repayments	179,636	179,636	179,602	(34)
Interest income	38,780	38,780	39,770	990
Donations	-	-	1,027	1,027
	<u>595,952</u>	<u>794,303</u>	<u>1,135,262</u>	<u>340,959</u>
EXPENDITURES				
Conservation and development:				
Economic development	593,435	791,786	1,553,470	(761,684)
Miscellaneous	10	10	6,630	(6,620)
Debt service:				
Principal	61,320	61,320	91,320	(30,000)
Interest and other charges	40,102	40,102	37,645	2,457
Total expenditures	<u>694,867</u>	<u>893,218</u>	<u>1,689,065</u>	<u>(795,847)</u>
Deficiency of revenues over expenditures	(98,915)	(98,915)	(553,803)	(454,888)
OTHER FINANCING SOURCES				
Sale of capital assets	82,500	82,500	-	(82,500)
Transfer in	16,415	16,415	16,415	-
	<u>98,915</u>	<u>98,915</u>	<u>16,415</u>	<u>(82,500)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(537,388)</u>	<u>\$ (537,388)</u>
FUND BALANCE (DEFICIT), JANUARY 1			<u>578,302</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 40,914</u>	

**LA CROSSE COUNTY, WISCONSIN
LAND RECORD ASSESSMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues:				
Grants and aids	\$ 300	\$ 300	\$ 300	\$ -
Public charges for services:				
Land recording assessment	140,000	140,000	150,292	10,292
Total revenues	<u>140,300</u>	<u>140,300</u>	<u>150,592</u>	<u>10,292</u>
EXPENDITURES				
Conservation and development:				
Land record costs	153,111	157,174	145,744	11,430
Capital outlay	<u>41,011</u>	<u>41,011</u>	<u>39,960</u>	<u>1,051</u>
Total expenditures	<u>194,122</u>	<u>198,185</u>	<u>185,704</u>	<u>12,481</u>
Excess (deficiency) of revenues over expenditures	(53,822)	(57,885)	(35,112)	22,773
OTHER FINANCING SOURCES				
Transfers out	<u>-</u>	<u>(2,700)</u>	<u>(2,700)</u>	<u>-</u>
Net change in fund balance	<u>\$ (53,822)</u>	<u>\$ (60,585)</u>	<u>(37,812)</u>	<u>\$ 22,773</u>
FUND BALANCE, JANUARY 1			<u>548,681</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 510,869</u>	

**LA CROSSE COUNTY, WISCONSIN
SPECIAL JAIL ASSESSMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines, forfeits and penalties:				
Jail assessment surcharge	\$ 168,000	\$ 168,000	\$ 156,155	\$ (11,845)
Total revenues	<u>168,000</u>	<u>168,000</u>	<u>156,155</u>	<u>(11,845)</u>
EXPENDITURES				
Public safety:				
Jail maintenance	168,000	195,854	40,324	155,530
Capital outlay	-	158,724	19,333	139,391
Total expenditures	<u>168,000</u>	<u>354,578</u>	<u>59,657</u>	<u>294,921</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (186,578)</u>	96,498	<u>\$ 283,076</u>
FUND BALANCE, JANUARY 1			<u>1,152,964</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 1,249,462</u>	

**LA CROSSE COUNTY, WISCONSIN
LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 1,611,521	\$ 1,611,521	\$ 1,611,521	\$ -
Intergovernmental revenues:				
Grants and aids	32,424	32,424	32,424	-
Public charges for services:				
Library fees	30,300	30,300	31,383	1,083
Miscellaneous revenues:				
Donations and contributions	5,300	11,650	13,324	1,674
	<u>1,679,545</u>	<u>1,685,895</u>	<u>1,688,652</u>	<u>2,757</u>
Total revenues				
EXPENDITURES				
Cultural, recreation and education:				
Library	1,675,045	1,691,395	1,655,248	36,147
Capital outlay	4,500	29,500	29,280	220
	<u>1,679,545</u>	<u>1,720,895</u>	<u>1,684,528</u>	<u>36,367</u>
Total expenditures				
Net change in fund balance	<u>\$ -</u>	<u>\$ (35,000)</u>	4,124	<u>\$ 39,124</u>
FUND BALANCE, JANUARY 1			<u>199,614</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 203,738</u>	

**LA CROSSE COUNTY, WISCONSIN
 OLD LANDFILL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Miscellaneous revenues:				
Interest income	\$ -	\$ -	\$ 26,125	\$ 26,125
Total revenues	<u>-</u>	<u>-</u>	<u>26,125</u>	<u>26,125</u>
EXPENDITURES				
Public Works:				
Old landfill monitoring costs	57,350	57,350	102,410	(45,060)
Debt service:				
Principal	105,856	105,856	109,776	(3,920)
Interest and other charges	35,252	35,252	38,801	(3,549)
Total expenditures	<u>198,458</u>	<u>198,458</u>	<u>250,987</u>	<u>(52,529)</u>
Excess (deficiency) of revenues over expenditures	(198,458)	(198,458)	(224,862)	(26,404)
OTHER FINANCING SOURCES				
Transfers out	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (198,458)</u>	<u>\$ (1,198,458)</u>	(1,224,862)	<u>\$ (26,404)</u>
FUND BALANCE, JANUARY 1			<u>3,754,497</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 2,529,635</u>	

**LA CROSSE COUNTY, WISCONSIN
AGING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 366,494	\$ 366,494	\$ 366,494	\$ -
Intergovernmental revenues:				
Grants and aids	928,436	956,967	952,043	(4,924)
Municipal contribution-bus program	10,500	10,500	8,500	(2,000)
Public charges for services:				
Commission on Aging program income	461,443	468,413	464,834	(3,579)
Miscellaneous revenues:				
Interest income	-	-	1,476	1,476
Total revenues	<u>1,766,873</u>	<u>1,802,374</u>	<u>1,793,347</u>	<u>(9,027)</u>
EXPENDITURES				
Health and human services:				
Elderly services	1,784,682	1,808,839	1,669,940	138,899
Capital Outlay	24,539	25,716	7,045	18,671
Total expenditures	<u>1,809,221</u>	<u>1,834,555</u>	<u>1,676,985</u>	<u>157,570</u>
Net change in fund balance	<u>\$ (42,348)</u>	<u>\$ (32,181)</u>	116,362	<u>\$ 148,543</u>
FUND BALANCE, JANUARY 1			<u>434,468</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 550,830</u>	

**LA CROSSE COUNTY, WISCONSIN
ESTATE DONATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Estate donations	\$ -	\$ 225,000	\$ 225,000	\$ -
EXPENDITURES				
Capital Outlay	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ 225,000</u>	225,000	<u>\$ -</u>
FUND BALANCE, JANUARY 1			<u>-</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 225,000</u>	

**LA CROSSE COUNTY, WISCONSIN
SECTION 125 FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 11,950	\$ 11,950	\$ 11,950	\$ -
Miscellaneous revenues:				
Interest income	50	50	52	2
Cash forfeiture	-	-	253	253
	<u>12,000</u>	<u>12,000</u>	<u>12,255</u>	<u>255</u>
Total revenues				
	<u>12,000</u>	<u>12,000</u>	<u>12,255</u>	<u>255</u>
EXPENDITURES				
General government:				
Premium and administrative costs	12,000	12,000	11,346	654
	<u>12,000</u>	<u>12,000</u>	<u>11,346</u>	<u>654</u>
Total expenditures				
	<u>12,000</u>	<u>12,000</u>	<u>11,346</u>	<u>654</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	909	<u>\$ 909</u>
FUND BALANCE, JANUARY 1			<u>20,665</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 21,574</u>	

**LA CROSSE COUNTY, WISCONSIN
HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 1,987,909	\$ 1,987,909	\$ 1,987,909	\$ -
Intergovernmental revenues:				
Grants and aids	1,098,801	2,050,319	1,511,973	(538,346)
Interdepartmental revenues:				
Human Services	13,000	13,000	604	(12,396)
Solid Waste	17,270	17,270	21,448	4,178
Licenses and permits:				
Inspection fees and permits	431,589	431,589	414,484	(17,105)
Dog licenses	103,476	103,476	104,574	1,098
Public charges for services:				
Health services	954,942	954,942	902,876	(52,066)
Miscellaneous revenues:				
Donations and not-for-profit grants	205,980	254,564	182,033	(72,531)
Total revenues	<u>4,812,967</u>	<u>5,813,069</u>	<u>5,125,901</u>	<u>(687,168)</u>
EXPENDITURES				
Health and human services:				
Administration	311,767	312,417	279,341	33,076
Lead poisoning	64,964	60,424	47,058	13,366
Environmental health	609,460	609,460	623,991	(14,531)
Bio-Terrorism	203,211	507,316	255,400	251,916
Health education	234,631	293,081	206,989	86,092
AIDS	20,000	37,000	37,000	-
Alcohol and other drug abuse	-	103,177	64,480	38,697
Cardiovascular	12,000	17,344	6,440	10,904
Tobacco	236,000	244,481	160,538	83,943
Maternal child health	48,443	63,954	44,549	19,405
Home health and personal care	723,016	723,016	809,518	(86,502)
Laboratory	256,175	260,573	255,479	5,094
County public health nursing	874,394	870,001	755,208	114,793
Refugee health	5,000	11,500	1,830	9,670
Other health	156,693	410,891	189,742	221,149
Nutrition	255,373	646,496	443,236	203,260
Women, Infants and Children	420,410	449,550	443,783	5,767
Prenatal care	77,603	77,841	76,230	1,611
Vector control	181,842	186,842	193,884	(7,042)
Animal licensing and control	106,556	106,556	101,780	4,776
Women's health	33,829	94,324	39,683	54,641
Capital outlay	6,600	102,897	23,307	79,590
Total expenditures	<u>4,837,967</u>	<u>6,189,141</u>	<u>5,059,466</u>	<u>1,129,675</u>
Net change in fund balance	<u>\$ (25,000)</u>	<u>\$ (376,072)</u>	66,435	<u>\$ 442,507</u>
FUND BALANCE, JANUARY 1			<u>863,272</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 929,707</u>	

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NONMAJOR ENTERPRISE FUNDS

Robert G. Carroll Heights Apartments - to account for the operations of the County-owned apartment complex for the aged. Revenues are provided through rental income.

Household Hazardous Materials – to account for services provided in operating a facility designed to dispose of hazardous chemicals used in the La Crosse County area.

McIntosh Manor - to account for the operations of the County-owned adult family home for people with disabilities. Revenues are provided through daily service charges.

Regent Manor - to account for the operations of the County-owned adult family home for people with disabilities. Revenues are provided through daily service charges.

Maplewood CBRF - to account for the operations of the County-owned community based residential facility. Revenues are provided through daily service charges.

Ravenwood Nursing Home - to account for the operations of the County-owned certified nursing home for people with severe behavioral problems. Revenues are provided through daily service charges.

Lakeview Nursing Home Facilities Fund - to account for the capital assets owned by the County and leased to Mississippi Valley Health Services, a discretely presented component unit.

LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS

December 31, 2009

	Robert G. Carroll Heights Apartments	Household Hazardous Materials	McIntosh Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Lakeview Nursing Home Facility	Total Nonmajor Enterprise Funds
ASSETS								
Current Assets								
Cash and investments	\$ 2,135,860	\$ 229,177	\$ 1,500	\$ 1,500	\$ 4,500	\$ 66,419	\$ 210,338	\$ 2,649,294
Restricted cash and investments	-	-	-	-	-	1,552	-	1,552
Receivables (net of allowance for uncollectibles)	-	194,453	31,100	39,740	52,499	81,142	393,685	792,619
Inventories and prepayments	2,159	-	533	799	227	-	-	3,718
Total current assets	<u>2,138,019</u>	<u>423,630</u>	<u>33,133</u>	<u>42,039</u>	<u>57,226</u>	<u>149,113</u>	<u>604,023</u>	<u>3,447,183</u>
Capital Assets								
Land	-	-	40,206	-	-	-	7,674	47,880
Land improvements	110,932	36,534	7,822	-	2,349	-	231,826	389,463
Buildings	1,547,602	719,849	124,954	254,785	299,604	-	5,641,725	8,588,519
Machinery and equipment	149,473	188,458	24,371	48,656	34,472	-	2,841,782	3,287,212
Less accumulated depreciation	(1,106,439)	(268,074)	(32,455)	(41,943)	(27,831)	-	(7,116,221)	(8,592,963)
Capital assets - net	<u>701,568</u>	<u>676,767</u>	<u>164,898</u>	<u>261,498</u>	<u>308,594</u>	<u>-</u>	<u>1,606,786</u>	<u>3,720,111</u>
TOTAL ASSETS	<u>2,839,587</u>	<u>1,100,397</u>	<u>198,031</u>	<u>303,537</u>	<u>365,820</u>	<u>149,113</u>	<u>2,210,809</u>	<u>7,167,294</u>
LIABILITIES								
Current Liabilities								
Accounts payable and other current liabilities	38,059	21,417	8,635	11,250	10,724	6,667	-	96,752
Other liabilities payable from restricted assets	-	-	-	-	-	1,552	-	1,552
Due to other funds	787	-	30,838	92,012	55,361	-	-	178,998
Deferred revenues	-	113,322	-	-	-	-	393,685	507,007
Compensated absences	1,503	2,122	10,518	8,300	6,177	15,781	-	44,401
Total current liabilities	<u>40,349</u>	<u>136,861</u>	<u>49,991</u>	<u>111,562</u>	<u>72,262</u>	<u>24,000</u>	<u>393,685</u>	<u>828,710</u>
Noncurrent liabilities								
Advances from other funds	-	-	133,340	222,868	236,141	-	-	592,349
TOTAL LIABILITIES	<u>40,349</u>	<u>136,861</u>	<u>183,331</u>	<u>334,430</u>	<u>308,403</u>	<u>24,000</u>	<u>393,685</u>	<u>1,421,059</u>
NET ASSETS (DEFICIT)								
Invested in capital assets, net of related debt	701,568	676,767	164,898	261,498	308,594	-	1,606,786	3,720,111
Unrestricted (deficit)	2,097,670	286,769	(150,198)	(292,391)	(251,177)	125,113	210,338	2,026,124
TOTAL NET ASSETS (DEFICIT)	<u>\$ 2,799,238</u>	<u>\$ 963,536</u>	<u>\$ 14,700</u>	<u>\$ (30,893)</u>	<u>\$ 57,417</u>	<u>\$ 125,113</u>	<u>\$ 1,817,124</u>	<u>\$ 5,746,235</u>

**LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
NONMAJOR ENTERPRISE FUNDS**

Year Ended December 31, 2009

	Robert G. Carroll Heights Apartments	Household Hazardous Materials	McIntosh Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Lakeview Nursing Home Facility	Total Nonmajor Enterprise Funds
OPERATING REVENUES								
Public charges for services	\$ 319,351	\$ 135,073	\$ 365,902	\$ 467,901	\$ 466,611	\$ 922,976	\$ -	\$ 2,677,814
Intergovernmental revenues	-	188,230	-	-	-	-	131,875	320,105
Miscellaneous revenues	16,974	3,291	-	-	247	-	-	20,512
Total operating revenues	<u>336,325</u>	<u>326,594</u>	<u>365,902</u>	<u>467,901</u>	<u>466,858</u>	<u>922,976</u>	<u>131,875</u>	<u>3,018,431</u>
OPERATING EXPENSES								
Personnel services	144,398	186,258	289,864	396,038	331,622	488,394	-	1,836,574
Contractual services	17,830	106,704	61	16	-	-	-	124,611
General and administrative services	-	38,023	1,255	5,735	6,262	1,299	-	52,574
Supplies	16,045	6,146	7,844	10,742	22,061	1,167	-	64,005
Utilities	38,481	6,598	5,783	4,593	13,331	16,490	-	85,276
Depreciation	68,048	39,908	8,740	16,880	18,554	-	131,875	284,005
Other services and charges	10,946	14,768	17,314	26,289	107,145	247,181	-	423,643
Total operating expenses	<u>295,748</u>	<u>398,405</u>	<u>330,861</u>	<u>460,293</u>	<u>498,975</u>	<u>754,531</u>	<u>131,875</u>	<u>2,870,688</u>
Operating income (loss)	<u>40,577</u>	<u>(71,811)</u>	<u>35,041</u>	<u>7,608</u>	<u>(32,117)</u>	<u>168,445</u>	<u>-</u>	<u>147,743</u>
NONOPERATING REVENUES (EXPENSES)								
Property taxes	-	112,350	-	-	-	-	-	112,350
Interest income	28,044	3,417	-	-	-	-	-	31,461
Interest expense	-	-	(7,120)	(11,783)	(12,433)	-	-	(31,336)
Total nonoperating revenues (expenses)	<u>28,044</u>	<u>115,767</u>	<u>(7,120)</u>	<u>(11,783)</u>	<u>(12,433)</u>	<u>-</u>	<u>-</u>	<u>112,475</u>
Income (loss) before transfers and capital contributions	<u>68,621</u>	<u>43,956</u>	<u>27,921</u>	<u>(4,175)</u>	<u>(44,550)</u>	<u>168,445</u>	<u>-</u>	<u>260,218</u>
Transfers in Contribution to component unit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>1,817,124</u>	<u>1,817,124</u> <u>(200,000)</u>
CHANGE IN NET ASSETS	<u>68,621</u>	<u>43,956</u>	<u>27,921</u>	<u>(4,175)</u>	<u>(44,550)</u>	<u>(31,555)</u>	<u>1,817,124</u>	<u>1,877,342</u>
NET ASSETS (DEFICIT), JANUARY 1	<u>2,730,617</u>	<u>919,580</u>	<u>(13,221)</u>	<u>(26,718)</u>	<u>101,967</u>	<u>156,668</u>	<u>-</u>	<u>3,868,893</u>
NET ASSETS (DEFICIT), DECEMBER 31	<u>\$ 2,799,238</u>	<u>\$ 963,536</u>	<u>\$ 14,700</u>	<u>\$ (30,893)</u>	<u>\$ 57,417</u>	<u>\$ 125,113</u>	<u>\$ 1,817,124</u>	<u>\$ 5,746,235</u>

**LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS**

Year Ended December 31, 2009

	Robert G. Carroll Heights Apartments	Household Hazardous Materials	McIntosh Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Lakeview Nursing Home Facility	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	\$ 340,146	\$ 133,218	\$ 388,315	\$ 468,018	\$ 486,709	\$ 951,371	\$ 131,875	\$ 2,899,652
Receipts from cash contributions	-	3,291	-	-	-	-	-	3,291
Receipts from intergovernmental contracts/grants	-	212,691	-	-	-	-	-	212,691
Payments to suppliers and others	(72,565)	(163,901)	(18,394)	(24,006)	(46,297)	(37,684)	-	(362,847)
Payments to employees	(63,357)	(195,669)	(289,407)	(394,786)	(331,032)	(503,038)	-	(1,777,289)
Payments for interfund services used	(87,106)	(15,254)	(14,591)	(24,501)	(103,035)	(228,282)	-	(472,769)
Net cash provided by (used in) operating activities	117,118	(25,624)	65,923	24,725	6,345	182,367	131,875	502,729
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES								
Proceeds from due to other funds	-	-	24,870	83,587	47,119	-	-	155,576
Repayment on due to other funds	-	-	(73,579)	(83,884)	(32,881)	-	-	(190,344)
Contribution to component unit	-	-	-	-	-	(200,000)	-	(200,000)
Receipts from property taxes	-	112,350	-	-	-	-	-	112,350
Net cash provided by (used in) non-capital financing activities	-	112,350	(48,709)	(297)	14,238	(200,000)	-	(122,418)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Acquisition of capital assets	(38,890)	-	(4,417)	(4,630)	(309)	-	(71,537)	(119,783)
Transfers from other funds	-	-	-	-	-	-	150,000	150,000
Payments on advance from other funds	-	-	(5,677)	(8,015)	(7,841)	-	-	(21,533)
Interest paid	-	-	(7,120)	(11,783)	(12,433)	-	-	(31,336)
Net cash provided by (used in) capital and related financing activities	(38,890)	-	(17,214)	(24,428)	(20,583)	-	78,463	(22,652)
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest received	28,044	3,417	-	-	-	-	-	31,461
Net cash provided by investing activities	28,044	3,417	-	-	-	-	-	31,461
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	106,272	90,143	-	-	-	(17,633)	210,338	389,120
CASH AND CASH EQUIVALENTS, JANUARY 1	2,029,588	139,034	1,500	1,500	4,500	85,604	-	2,261,726
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 2,135,860	\$ 229,177	\$ 1,500	\$ 1,500	\$ 4,500	\$ 67,971	\$ 210,338	\$ 2,650,846

**LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS**

Year Ended December 31, 2009

	Robert G. Carroll Heights Apartments	Household Hazardous Materials	McIntosh Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Lakeview Nursing Home Facility	Total Nonmajor Enterprise Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES								
Operating income (loss)	\$ 40,577	\$ (71,811)	\$ 35,041	\$ 7,608	\$ (32,117)	\$ 168,445	\$ -	\$ 147,743
Adjustments to reconcile operating income (loss) to net cash provided (used in) operating activities								
Depreciation expense	68,048	39,908	8,740	16,880	18,554	-	131,875	284,005
(Increase) Decrease in receivables	-	31,645	22,413	117	19,851	29,407	-	103,433
(Increase) Decrease in inventories and prepayments	323	423	(533)	(799)	(227)	-	-	(813)
Increase (Decrease) in accounts payable and other current liabilities	5,880	(12,525)	(1,339)	452	(1,420)	(7,303)	-	(16,255)
Increase (Decrease) in due to other funds	787	-	-	-	-	-	-	787
Increase (Decrease) in compensated absences	1,503	(4,225)	1,601	467	1,704	(8,182)	-	(7,132)
Increase (Decrease) in deferred revenue	-	(9,039)	-	-	-	-	-	(9,039)
Net cash provided by (used in) operating activities	\$ 117,118	\$ (25,624)	\$ 65,923	\$ 24,725	\$ 6,345	\$ 182,367	\$ 131,875	\$ 502,729

* Non cash disclosure: \$1,667,124 of net capital assets were transferred into the Lakeview Nursing Home Facility Fund during the year.

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INTERNAL SERVICE FUNDS

County Highway Fund - to account for the operations of the County Highway Department, which consists primarily of the maintenance and construction of the County trunk highway system, maintenance of state highways within the County, and provision of highway services to other local governments. Resources are provided by state transportation aids, property taxes and user charges.

Workers Compensation Self-Insurance Fund - to account for the accumulation of resources and payment of workers compensation claims. Resources are provided by charges to county departments at rates based on prior experience.

Health Self-Insurance Fund - to account for the accumulation of resources and payment of medical and dental insurance claims. Resources are provided by charges to County departments at rates based on prior experience.

Liability Self-Insurance Fund - to account for the accumulation of resources and payment of liability insurance claims. Resources are provided by contributions from the General Fund.

**LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS**

December 31, 2009

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
ASSETS					
Current Assets					
Cash and investments	\$ 3,815,284	\$ 796,364	\$ 7,624,189	\$ 413,756	\$ 12,649,593
Restricted cash:					
Retention deposit in WMMIC	-	-	-	295,963	295,963
Receivables (net of allowance for uncollectibles)	3,329,078	44,790	311,184	91,667	3,776,719
Due from other funds	-	175,419	-	-	175,419
Inventories and prepayments	732,730	7,262	-	-	739,992
Total current assets	<u>7,877,092</u>	<u>1,023,835</u>	<u>7,935,373</u>	<u>801,386</u>	<u>17,637,686</u>
Noncurrent Assets					
Transportation cost pools	77,767	-	-	-	77,767
Deposit in WMMIC	-	-	-	685,036	685,036
Capital Assets:					
Land	1,924,614	-	-	-	1,924,614
Land improvements	965,006	-	-	-	965,006
Buildings	4,461,636	-	-	-	4,461,636
Machinery and equipment	12,627,889	-	-	-	12,627,889
Infrastructure	84,187,503	-	-	-	84,187,503
Construction in progress	204,982	-	-	-	204,982
Less accumulated depreciation	(41,653,751)	-	-	-	(41,653,751)
Capital assets - net	<u>62,717,879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,717,879</u>
Total noncurrent assets	<u>62,795,646</u>	<u>-</u>	<u>-</u>	<u>685,036</u>	<u>63,480,682</u>
TOTAL ASSETS	<u><u>70,672,738</u></u>	<u><u>1,023,835</u></u>	<u><u>7,935,373</u></u>	<u><u>1,486,422</u></u>	<u><u>81,118,368</u></u>
LIABILITIES					
Current liabilities					
Accounts payable and other current liabilities	446,047	-	-	-	446,047
Due to other funds	30,731	-	-	-	30,731
Claims payable	-	220,209	888,000	721,795	1,830,004
Deferred revenues	2,467,502	-	-	-	2,467,502
Compensated absences	227,846	-	-	-	227,846
Total current liabilities	<u>3,172,126</u>	<u>220,209</u>	<u>888,000</u>	<u>721,795</u>	<u>5,002,130</u>
Noncurrent liabilities					
Post employment benefit obligations	-	-	365,364	-	365,364
TOTAL LIABILITIES	<u><u>3,172,126</u></u>	<u><u>220,209</u></u>	<u><u>1,253,364</u></u>	<u><u>721,795</u></u>	<u><u>5,367,494</u></u>
NET ASSETS					
Invested in capital assets, net related of debt	62,717,879	-	-	-	62,717,879
Unrestricted	4,782,733	803,626	6,682,009	764,627	13,032,995
TOTAL NET ASSETS	<u><u>\$ 67,500,612</u></u>	<u><u>\$ 803,626</u></u>	<u><u>\$ 6,682,009</u></u>	<u><u>\$ 764,627</u></u>	<u><u>\$ 75,750,874</u></u>

**LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS**

Year Ended December 31, 2009

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
OPERATING REVENUES					
Charges for services	\$ 3,379,865	\$ -	\$ 2,338,197	\$ -	\$ 5,718,062
Interdepartmental revenues	-	450,788	14,882,535	202,463	15,535,786
Miscellaneous revenues	201,509	-	-	91,667	293,176
Total operating revenues	<u>3,581,374</u>	<u>450,788</u>	<u>17,220,732</u>	<u>294,130</u>	<u>21,547,024</u>
OPERATING EXPENSES					
Construction and maintenance	6,356,206	-	-	-	6,356,206
General and administrative services	411,887	139,199	1,259,071	203,093	2,013,250
Post employment benefit expense	-	-	161,763	-	161,763
Claims expense	-	311,589	13,892,291	(54,947)	14,148,933
Depreciation expense	3,141,695	-	-	-	3,141,695
Total operating expenses	<u>9,909,788</u>	<u>450,788</u>	<u>15,313,125</u>	<u>148,146</u>	<u>25,821,847</u>
Operating income (loss)	<u>(6,328,414)</u>	<u>-</u>	<u>1,907,607</u>	<u>145,984</u>	<u>(4,274,823)</u>
NONOPERATING REVENUES (EXPENSES)					
Property taxes	3,564,172	-	-	-	3,564,172
Intergovernmental revenues	1,480,555	-	-	-	1,480,555
Interest income	-	-	29,331	10,191	39,522
Gain (Loss) on sale of property and equipment	(12,554)	-	-	-	(12,554)
Total nonoperating revenues	<u>5,032,173</u>	<u>-</u>	<u>29,331</u>	<u>10,191</u>	<u>5,071,695</u>
Income (loss) before transfers and capital contributions	<u>(1,296,241)</u>	<u>-</u>	<u>1,936,938</u>	<u>156,175</u>	<u>796,872</u>
Transfers in	1,000,000	-	-	-	1,000,000
Transfers out	-	-	(389,544)	-	(389,544)
Capital contributions	120,312	-	-	-	120,312
CHANGE IN NET ASSETS	<u>(175,929)</u>	<u>-</u>	<u>1,547,394</u>	<u>156,175</u>	<u>1,527,640</u>
NET ASSETS, JANUARY 1 (as restated)	<u>67,676,541</u>	<u>803,626</u>	<u>5,134,615</u>	<u>608,452</u>	<u>74,223,234</u>
NET ASSETS, DECEMBER 31	<u>\$ 67,500,612</u>	<u>\$ 803,626</u>	<u>\$ 6,682,009</u>	<u>\$ 764,627</u>	<u>\$ 75,750,874</u>

**LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

Year Ended December 31, 2009

	Workers				Total Internal Service Funds
	County Highway	Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 3,469,033	\$ -	\$ 2,164,785	\$ -	\$ 5,633,818
Receipts from interfund services provided	22,003	598,007	14,882,535	202,463	15,705,008
Miscellaneous revenue	201,509	-	-	78,625	280,134
Payments to suppliers and others	(2,383,968)	(532,850)	(15,426,093)	(266,239)	(18,609,150)
Payments to employees	(4,473,320)	-	-	-	(4,473,320)
Payments for interfund services used	(109,643)	-	-	-	(109,643)
Net cash provided by (used in) operating activities	(3,274,386)	65,157	1,621,227	14,849	(1,573,153)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfer in from General Fund	1,000,000	-	-	-	1,000,000
Transfer out to General Fund	-	-	(389,544)	-	(389,544)
Federal and state aid received	1,751,236	-	-	-	1,751,236
Receipts from property taxes	3,564,172	-	-	-	3,564,172
Net cash provided by (used in) non-capital financing activities	6,315,408	-	(389,544)	-	5,925,864
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(2,717,570)	-	-	-	(2,717,570)
Proceeds from sales of capital assets	10,070	-	-	-	10,070
Net cash used in capital and related financing activities	(2,707,500)	-	-	-	(2,707,500)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	-	-	29,331	10,191	39,522
Net cash provided by investing activities	-	-	29,331	10,191	39,522
NET INCREASE IN CASH AND CASH EQUIVALENTS	333,522	65,157	1,261,014	25,040	1,684,733
CASH AND CASH EQUIVALENTS, JANUARY 1	3,481,762	731,207	6,363,175	388,716	10,964,860
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 3,815,284	\$ 796,364	\$ 7,624,189	\$ 413,756	\$ 12,649,593

**LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

Year Ended December 31, 2009

		County Highway		Workers Compensation Self Insurance		Health Self Insurance		Liability Self Insurance		Total Internal Service Funds	
Operating income (loss)	\$	(6,328,414)	\$	-	\$	1,907,607	\$	145,984	\$	(4,274,823)	
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:											
Depreciation expense		3,141,695		-		-		-		3,141,695	
(Increase) Decrease in receivables		85,838		13,658		(173,412)		(13,042)		(86,958)	
(Increase) Decrease in due from other funds		-		206,170		-		-		206,170	
(Increase) Decrease in inventories and prepayments		(164,071)		6,709		-		-		(157,362)	
(Increase) Decrease in other assets		9,577		-		-		-		9,577	
(Increase) Decrease in retention deposit		-		-		-		(7,742)		(7,742)	
Increase (Decrease) in claims payable		-		(161,380)		(268,632)		(110,351)		(540,363)	
Increase (Decrease) in deferred revenue		3,330		-		-		-		3,330	
Increase (Decrease) in accounts payable and other current liabilities		(76,463)		-		(6,099)		-		(82,562)	
Increase (Decrease) in due to other funds		30,470		-		-		-		30,470	
Increase (Decrease) in other post employment benefit obligations		-		-		161,763		-		161,763	
Increase (Decrease) in compensated absences		23,652		-		-		-		23,652	
Total adjustments		<u>3,054,028</u>		<u>65,157</u>		<u>(286,380)</u>		<u>(131,135)</u>		<u>2,701,670</u>	
NET CASH USED IN OPERATING ACTIVITIES	\$	(3,274,386)	\$	65,157	\$	1,621,227	\$	14,849	\$	(1,573,153)	

* There were \$120,312 non-cash contributions of capital assets in the County Highway Fund during the year.

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FIDUCIARY FUNDS

Agency Types:

Circuit Court Fund - to account for the collection and payment of fines and forfeitures.

Inmate and Representative Payee - to account for the various County departments (sheriff, and human services) who are holding money in an agency capacity.

Metro Enforcement Group – to account for the activities related to regional drug enforcement task force working for the Federal government.

LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS

December 31, 2009

	<u>Circuit Court</u>	<u>Inmate and Representative Payee</u>	<u>Metro Enforcement Group</u>	<u>Total Fiduciary Funds</u>
ASSETS				
Cash and investments	\$ 730,280	\$ 140,157	\$ 164,947	\$ 1,035,384
Receivables	-	-	10,652	10,652
Inventories and prepayments	-	-	-	-
TOTAL ASSETS	<u>\$ 730,280</u>	<u>\$ 140,157</u>	<u>\$ 175,599</u>	<u>\$ 1,046,036</u>
 LIABILITIES				
Accounts payable and other current liabilities	<u>\$ 730,280</u>	<u>\$ 140,157</u>	<u>\$ 175,599</u>	<u>\$ 1,046,036</u>
TOTAL LIABILITIES	<u>\$ 730,280</u>	<u>\$ 140,157</u>	<u>\$ 175,599</u>	<u>\$ 1,046,036</u>

**LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - FIDUCIARY FUNDS**

	December 31, 2009			
	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
<u>CIRCUIT COURT</u>				
ASSETS				
Cash and investments	\$ 2,002,759	\$ 12,858,169	\$ 14,130,648	\$ 730,280
Receivables	-	-	-	-
Total Assets	<u>\$ 2,002,759</u>	<u>\$ 12,858,169</u>	<u>\$ 14,130,648</u>	<u>\$ 730,280</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 2,002,759	\$ 12,858,169	\$ 14,130,648	\$ 730,280
Total Liabilities	<u>\$ 2,002,759</u>	<u>\$ 12,858,169</u>	<u>\$ 14,130,648</u>	<u>\$ 730,280</u>
<u>INMATE & REP PAYEE</u>				
ASSETS				
Cash and investments	\$ 184,683	\$ 1,373,746	\$ 1,418,272	\$ 140,157
Receivables	-	-	-	-
Total Assets	<u>\$ 184,683</u>	<u>\$ 1,373,746</u>	<u>\$ 1,418,272</u>	<u>\$ 140,157</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 184,683	\$ 1,373,746	\$ 1,418,272	\$ 140,157
Total Liabilities	<u>\$ 184,683</u>	<u>\$ 1,373,746</u>	<u>\$ 1,418,272</u>	<u>\$ 140,157</u>
<u>METRO ENFORCEMENT GROUP</u>				
ASSETS				
Cash and investments	\$ 174,012	\$ 233,347	\$ 242,412	\$ 164,947
Receivables	421	10,652	421	10,652
Total Assets	<u>\$ 174,433</u>	<u>\$ 243,999</u>	<u>\$ 242,833</u>	<u>\$ 175,599</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 174,433	\$ 194,569	\$ 193,403	\$ 175,599
Total Liabilities	<u>\$ 174,433</u>	<u>\$ 194,569</u>	<u>\$ 193,403</u>	<u>\$ 175,599</u>

**LA CROSSE COUNTY, WISCONSIN
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - FIDUCIARY FUNDS**

December 31, 2009

	<u>Balance January 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2009</u>
<u>TOTAL - ALL FIDUCIARY FUNDS</u>				
ASSETS				
Cash and investments	\$ 2,361,454	\$ 14,465,262	\$ 15,791,332	\$ 1,035,384
Receivables	421	10,652	421	10,652
Total Assets	<u>\$ 2,361,875</u>	<u>\$ 14,475,914</u>	<u>\$ 15,791,753</u>	<u>\$ 1,046,036</u>
LIABILITIES				
Accounts payable and other current liabilities	<u>\$ 2,361,875</u>	<u>\$ 14,426,484</u>	<u>\$ 15,742,323</u>	<u>\$ 1,046,036</u>
Total Liabilities	<u>\$ 2,361,875</u>	<u>\$ 14,426,484</u>	<u>\$ 15,742,323</u>	<u>\$ 1,046,036</u>

STATISTICAL SECTION

This part of La Crosse County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

	Page
Financial Trends	140
<p>These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.</p>	
Revenue Capacity	145
<p>These schedules contain information to help the reader assess the County’s most significant local revenue source, property tax.</p>	
Debt Capacity	149
<p>These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.</p>	
Demographic and Economic Information	154
<p>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.</p>	
Operating Information	157
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.</p>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. La Crosse County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

LA CROSSE COUNTY, WISCONSIN

Net Assets by Component

Last Seven Fiscal Years

(Prepared using the accrual basis of accounting)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Governmental activities							
Invested in capital assets, net related of debt	\$ 73,029,673	\$ 76,785,722	\$ 77,480,958	\$ 79,146,131	\$ 79,966,929	\$ 81,329,920	\$ 82,938,109
Restricted	167,091	360,619	382,979	1,076,481	1,240,465	1,904,852	1,532,012
Unrestricted	28,455,494	31,555,371	36,085,052	37,468,115	41,192,518	42,104,654	39,885,289
Total governmental activities net assets	\$ 101,652,258	\$ 108,701,712	\$ 113,948,989	\$ 117,690,727	\$ 122,399,912	\$ 125,339,426	\$ 124,355,410
Business-type activities							
Invested in capital assets, net related of debt	\$ 9,944,464	\$ 11,468,772	\$ 9,273,523	\$ 8,377,719	\$ 7,399,348	\$ 2,910,902	\$ 5,179,150
Restricted	1,396,722	986,223	454,144	2,380,640	2,534,136	-	-
Unrestricted	14,561,317	13,584,806	13,602,789	12,580,477	19,875,484	16,836,231	15,122,231
Total business-type activities net assets	\$ 25,902,503	\$ 26,039,801	\$ 23,330,456	\$ 23,338,836	\$ 29,808,968	\$ 19,747,133	\$ 20,301,381
Primary government							
Invested in capital assets, net related of debt	\$ 82,974,137	\$ 88,254,494	\$ 86,754,481	\$ 87,523,850	\$ 87,366,277	\$ 84,240,822	\$ 88,117,259
Restricted	1,563,813	1,346,842	837,123	3,457,121	3,774,601	1,904,852	1,532,012
Unrestricted	43,016,811	45,140,177	49,687,841	50,048,592	61,068,002	58,940,885	55,007,520
Total primary government net assets	\$ 127,554,761	\$ 134,741,513	\$ 137,279,445	\$ 141,029,563	\$ 152,208,880	\$ 145,086,559	\$ 144,656,791

Note: Accrual-basis financial information for the county government as a whole is available back to 2003 only, the year GASB Statement 34 was implemented.

On October 1, 2008 the Care Management Organization (CMO), a business-type activity, discontinued operations as part of the County and began operations as a separate Long-Term Care District called Western Wisconsin Cares.

LA CROSSE COUNTY, WISCONSIN
Changes in Net Assets
Last Seven Fiscal Years
(Prepared using the accrual basis of accounting)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Expenses							
Governmental activities:							
General government	\$ 8,485,517	\$ 9,094,461	\$ 9,295,342	\$ 9,847,113	\$ 9,288,802	\$ 9,508,871	\$ 10,080,995
Public safety	13,089,215	14,095,438	14,992,234	14,554,827	15,365,669	15,179,852	15,739,262
Public works	7,797,967	7,846,603	8,438,031	8,234,234	7,228,936	9,192,194	9,805,916
Health and human services	26,045,457	27,814,697	29,540,183	32,146,040	35,278,979	35,659,714	38,007,144
Conservation and development	2,160,574	2,163,898	1,670,010	1,997,466	3,503,725	2,973,395	3,664,645
Culture, recreation and education	2,215,802	2,245,169	2,413,653	2,728,714	2,827,180	2,818,309	3,002,079
Interest on long-term debt	1,265,875	1,217,818	1,215,327	1,132,271	1,025,322	990,117	1,540,658
Total governmental activities expenses	61,060,407	64,478,084	67,565,280	70,640,665	74,518,613	76,322,452	81,840,699
Business-type activities:							
Hillview Health Care Center	10,939,431	11,708,092	12,138,473	12,733,631	13,060,387	13,179,941	13,982,261
Lakeview Health Center	10,879,539	11,404,229	11,647,800	11,620,152	11,385,682	11,526,615	7,303,223
Solid Waste	7,379,366	7,830,767	11,314,296	11,612,521	8,072,543	16,841,489	7,988,004
Care Management Organization	31,739,590	38,428,341	40,852,590	42,956,749	47,725,774	39,526,902	-
Non-major enterprise funds	380,586	491,212	568,261	849,458	1,730,361	2,421,360	2,885,332
Total business-type activities expenses	61,318,512	69,862,641	76,521,420	79,772,511	81,974,747	83,496,307	32,158,820
Total primary government expenses	\$ 122,378,919	\$ 134,340,725	\$ 144,086,700	\$ 150,413,176	\$ 156,493,360	\$ 159,818,759	\$ 113,999,519
Program Revenues							
Governmental activities:							
Charges for services:							
General government	\$ 3,034,941	\$ 3,544,654	\$ 3,410,474	\$ 3,512,479	\$ 2,376,989	\$ 2,372,526	\$ 2,426,434
Public safety	1,096,737	1,011,965	1,046,865	776,426	712,807	809,763	809,005
Public works	2,912,807	2,897,458	2,786,135	2,650,087	3,956,423	4,327,620	3,581,374
Health and human services	3,684,351	3,898,673	4,174,102	4,121,971	4,236,640	3,875,644	3,867,646
Conservation and development	298,372	370,313	259,753	272,565	1,186,632	981,254	533,659
Culture, recreation and education	323,250	350,767	408,336	385,300	425,668	459,384	472,592
Operating grants and contributions	20,444,809	20,594,137	22,157,470	21,346,212	23,678,755	23,415,990	25,319,388
Capital grants and contributions	887,597	2,370,836	196,000	974,945	26,480	435,810	120,312
Total governmental activities program revenues	32,682,864	35,038,803	34,439,135	34,039,985	36,600,394	36,677,991	37,130,410
Business-type activities:							
Charges for services:							
Hillview Health Care Center	11,256,858	11,996,265	12,063,689	12,445,508	12,982,346	14,346,737	14,602,447
Lakeview Health Center	9,951,387	10,879,019	10,008,163	9,296,034	9,255,959	10,104,700	4,535,435
Solid Waste	8,773,877	9,257,174	8,976,670	9,133,434	9,681,500	9,524,132	8,783,033
Care Management Organization	31,933,001	35,737,072	40,163,200	44,825,833	50,495,558	37,430,082	-
Non-major enterprise funds	326,562	357,350	407,044	769,631	1,423,819	2,338,125	2,830,201
Operating grants and contributions	155,933	175,224	167,318	185,520	267,556	250,703	188,230
Capital grants and contributions	568,000	758	-	-	-	-	-
Total business-type activities program revenues	62,965,618	68,402,862	71,786,084	76,655,960	84,106,738	73,994,479	30,939,346
Total primary government program revenues	\$ 95,648,482	\$ 103,441,665	\$ 106,225,219	\$ 110,695,945	\$ 120,707,132	\$ 110,672,470	\$ 68,069,756
Net (Expense)/Revenue							
Governmental activities	\$ (28,377,543)	\$ (29,439,281)	\$ (33,126,145)	\$ (36,600,680)	\$ (37,918,219)	\$ (39,644,461)	\$ (44,710,289)
Business-type activities	1,647,106	(1,459,779)	(4,735,336)	(3,116,551)	2,131,991	(9,501,828)	(1,219,474)
Total primary government net expense	\$ (26,730,437)	\$ (30,899,060)	\$ (37,861,481)	\$ (39,717,231)	\$ (35,786,228)	\$ (49,146,289)	\$ (45,929,763)

L.A. CROSSE COUNTY, WISCONSIN

Changes in Net Assets
Last Seven Fiscal Years

(Prepared using the accrual basis of accounting)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
General Revenues and other changes in Net Assets							
Governmental activities:							
Taxes							
Property taxes	\$ 19,384,742	\$ 20,267,430	\$ 21,958,929	\$ 22,339,543	\$ 23,491,060	\$ 24,618,243	\$ 26,182,339
Sales taxes	8,694,305	9,276,323	9,220,772	9,492,030	9,705,931	9,804,497	9,272,408
Other taxes	179,634	3,741	6,218	4,697	5,614	17,357	7,277
Unrestricted grants and contributions	5,438,204	5,131,432	5,145,134	5,141,294	5,164,120	5,097,816	5,347,871
Interest income	975,201	1,245,763	2,021,997	3,330,383	3,824,033	2,376,938	2,381,590
Premium on bond issue	-	-	-	-	-	-	-
Gain (loss) on disposal of capital assets	370,000	564,570	21,996	131,372	376,428	669,629	534,788
Transfers	(85,000)	(524)	(1,624)	(96,901)	60,218	(505)	-
Total governmental activities	\$ 34,557,086	\$ 36,488,735	\$ 38,373,422	\$ 40,342,418	\$ 42,627,404	\$ 42,583,975	\$ 43,726,273
Business-type activities:							
Property taxes	680,410	1,209,000	1,417,403	1,670,406	2,428,764	2,279,648	2,030,679
Interest income	364,302	381,673	600,450	1,368,729	1,968,906	1,205,726	277,831
Gains (loss) on disposals of capital assets	2,704	5,880	6,514	(11,105)	689	(313)	-
Transfers to other governmental entity	-	-	-	-	-	(4,045,573)	-
Transfers	85,000	524	1,624	96,901	(60,218)	505	(534,788)
Total business-type activities	\$ 1,132,416	\$ 1,597,077	\$ 2,025,991	\$ 3,124,931	\$ 4,338,141	\$ (560,007)	\$ 1,773,722
Total primary government	\$ 36,089,502	\$ 38,085,812	\$ 40,399,413	\$ 43,467,349	\$ 46,965,545	\$ 42,023,968	\$ 45,499,995
Change in Net Assets							
Governmental activities	\$ 6,579,543	\$ 7,049,454	\$ 5,247,277	\$ 3,741,738	\$ 4,709,185	\$ 2,939,514	\$ (984,016)
Business-type activities	2,779,522	137,298	(2,709,345)	8,380	6,470,132	(10,061,835)	554,248
Total primary government	\$ 9,359,065	\$ 7,186,752	\$ 2,537,932	\$ 3,750,118	\$ 11,179,317	\$ (7,122,321)	\$ (429,768)

Note: Accrual-basis financial information for the county government as a whole is available back to 2003 only, the year GASB Statement 34 was implemented.

On October 1, 2008 the Care Management Organization (CMO), a business-type activity, discontinued operations as part of the County and began operations as a separate Long-Term Care District called Western Wisconsin Cares.

LA CROSSE COUNTY, WISCONSIN
Fund Balances of Governmental Funds
Last Ten Fiscal Years

(Prepared using the modified accrual basis of accounting)

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Reserved	\$ 2,730,787	\$ 2,843,050	\$ 2,627,691	\$ 3,995,968	\$ 4,580,904	\$ 5,621,988	\$ 6,221,551	\$ 6,975,806	\$ 8,421,036	\$ 7,893,865
Unreserved	11,605,122	12,368,807	13,656,307	13,799,717	16,280,989	18,540,496	20,181,897	21,008,551	17,888,306	17,975,983
Total general fund	\$ 14,335,909	\$ 15,211,857	\$ 16,283,998	\$ 17,795,685	\$ 20,861,893	\$ 24,162,484	\$ 26,403,448	\$ 27,984,357	\$ 26,309,342	\$ 25,869,848
All other Governmental Funds										
Reserved	\$ 4,599,585	\$ 4,652,174	\$ 4,638,440	\$ 4,583,048	\$ 4,635,922	\$ 5,097,883	\$ 5,444,656	\$ 3,112,483	\$ 3,692,910	\$ 6,356,770
Unreserved, reported in:										
Special revenue funds	5,837,672	6,906,362	8,737,352	10,467,763	10,713,633	11,126,462	10,865,414	11,972,267	13,705,083	10,760,406
Total all other governmental funds	\$ 10,437,257	\$ 11,558,536	\$ 13,375,792	\$ 15,050,811	\$ 15,349,555	\$ 16,224,345	\$ 16,310,070	\$ 15,084,750	\$ 17,397,993	\$ 17,117,176

Note: Accrual-basis financial information for the county government as a whole is available back to 2003 only, the year GASB Statement 34 was implemented.

LA CROSSE COUNTY, WISCONSIN
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

(Prepared using the modified accrual basis of accounting)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Taxes	\$ 20,749,158	\$ 21,697,349	\$ 23,999,200	\$ 25,241,350	26,599,487	28,207,384	28,814,074	30,906,909	32,197,864	32,569,310
Intergovernmental revenues	26,636,005	23,098,945	22,953,463	24,104,702	24,285,226	25,695,174	24,813,643	27,477,749	27,580,006	28,789,122
Interdepartmental revenues	-	-	-	709,735	779,911	831,776	842,915	831,969	783,258	538,098
Licenses and permits	355,200	541,095	606,255	708,444	811,315	850,637	840,870	875,740	928,506	990,102
Fines, forfeits and penalties	571,856	593,935	654,212	616,694	593,819	544,970	517,343	471,981	445,830	449,981
Public charges for services	6,053,011	5,564,616	6,005,680	6,133,230	5,723,314	5,907,642	5,636,637	5,262,563	5,459,218	5,770,802
Intergovernmental charges for services	484,624	881,710	709,144	725,728	965,365	760,254	878,575	1,153,802	1,245,596	994,475
Miscellaneous revenues	3,007,074	3,528,093	1,702,128	2,253,319	1,235,376	1,978,537	3,325,927	3,911,774	2,459,045	2,480,392
Total revenues	57,856,928	55,905,743	56,630,082	60,493,202	60,991,813	64,776,374	65,669,984	70,892,487	71,099,323	72,582,282
Expenditures										
General government	9,468,332	8,973,718	8,986,830	8,300,236	8,269,062	8,485,536	9,290,588	9,762,737	10,161,273	10,458,897
Public safety	9,936,675	10,680,607	11,140,729	11,966,517	13,304,348	14,029,677	13,436,452	13,628,286	14,281,796	14,876,428
Public works	234,535	266,560	187,916	172,026	148,001	135,085	135,544	52,833	110,243	102,410
Health and human services	29,342,324	26,393,201	24,345,253	25,815,482	27,530,000	29,104,399	31,367,137	34,623,293	35,963,872	37,760,401
Conservation and development	2,405,934	1,617,712	1,624,250	2,472,799	2,650,637	2,493,563	1,887,274	3,717,343	2,827,926	3,793,243
Culture, recreation and education	1,500,120	1,888,221	1,946,667	2,164,961	2,269,565	2,354,153	2,589,478	2,794,255	2,791,918	2,937,251
Miscellaneous	151,540	756,140	201,645	43,814	55,163	37,176	47,909	35,008	65,086	121,297
Debt service:										
Principal	978,525	1,462,938	2,503,953	7,757,214	6,617,276	1,792,062	1,877,770	2,007,572	2,114,387	3,086,502
Interest and other charges	1,233,845	1,444,106	1,314,059	1,395,654	1,230,286	983,132	1,253,347	1,074,159	1,074,159	1,215,781
Debt issue costs	-	-	-	-	-	-	-	22,004	42,382	201,446
Capital outlay	268,949	1,419,999	1,363,330	1,702,488	1,096,459	1,584,294	1,543,099	2,641,569	4,958,491	18,695,696
Total expenditures	55,520,779	54,903,202	53,614,632	61,791,191	63,170,797	60,999,077	63,428,598	70,305,416	74,391,533	93,249,352
Excess (deficiency) of revenues over expenditures	2,336,149	1,002,541	3,015,450	(1,297,989)	(2,178,984)	3,777,297	2,241,386	587,071	(3,292,210)	(20,667,070)
Other financing sources (uses)										
Proceeds of long-term debt	509,680	3,300,000	-	5,240,000	4,800,000	216,561	-	555,000	4,260,898	19,500,000
Refunding note issued	-	-	-	-	-	-	344,000	-	6,984,112	612,706
Payment on refunded note	-	-	-	-	-	-	(344,000)	-	(6,910,276)	-
Bond premium	-	-	-	-	-	-	-	-	-	843,799
Capital lease	10,116	-	-	-	17,525	80,471	5,614	31,777	41,607	-
Sale of capital assets	-	-	-	-	675,400	102,676	176,590	282,638	731,249	24,369
Refunding proceeds	-	6,195,000	-	-	-	-	-	-	-	-
Payment to escrow agent	-	(6,077,411)	-	-	-	-	-	-	-	-
Transfers in	910,864	2,368,913	1,100,618	2,239,993	836,200	677,686	505,024	761,716	380,116	(1,034,115)
Transfers out	(910,864)	(4,792,191)	(1,228,744)	(2,995,301)	(785,189)	(679,310)	(601,925)	(1,862,613)	(1,557,268)	-
Total other financing sources (uses)	519,796	994,311	(128,126)	4,484,692	5,543,936	398,084	85,303	(231,482)	3,930,438	19,946,759
Net change in fund balances	\$ 2,855,945	\$ 1,996,852	\$ 2,887,324	\$ 3,186,703	\$ 3,364,952	\$ 4,175,381	\$ 2,326,689	\$ 355,589	\$ 638,228	\$ (720,311)
Debt service as a percentage of noncapital expenditures	4.00%	5.44%	7.31%	15.23%	12.64%	4.67%	5.06%	4.51%	4.65%	6.04%

Source : Annual audited financial statements for La Crosse County

LA CROSSE COUNTY, WISCONSIN
Equalized Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate (a)						Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
	Residential	Commercial	Manufacturing	Other	Personal Property				
2000	2,932,906,400	1,062,621,900	117,065,400	219,665,400	224,021,600	156,118,200	4,400,162,500	\$ 4.02	
2001	3,150,730,500	1,122,433,600	137,713,000	239,041,700	233,863,800	188,978,700	4,694,803,900	\$ 4.03	
2002	3,425,150,500	1,222,226,100	144,738,300	243,798,000	232,693,900	209,112,100	5,059,494,700	\$ 3.97	
2003	3,659,125,500	1,322,669,700	143,223,300	263,000,000	232,699,000	124,224,300	5,496,493,200	\$ 3.91	
2004	4,014,665,300	1,459,484,400	138,667,200	277,412,300	222,943,500	136,135,800	5,977,036,900	\$ 3.91	
2005	4,333,144,900	1,592,062,300	144,680,400	255,888,400	231,898,600	135,602,200	6,422,072,400	\$ 3.74	
2006	4,719,296,700	1,759,378,300	147,279,200	262,155,000	238,607,400	116,379,400	7,010,337,200	\$ 3.70	
2007	4,999,581,200	1,938,017,200	149,057,100	291,318,600	264,811,100	164,440,300	7,478,344,900	\$ 3.60	
2008	5,107,716,100	1,935,560,200	162,690,500	291,524,600	282,031,900	204,568,200	7,574,955,100	\$ 3.73	
2009	5,227,708,400	2,005,229,400	161,900,300	293,347,600	290,085,300	227,334,400	7,750,936,600	\$ 3.74	

SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax

(a) Due to varying assessment ratios to full market value used in municipalities, all underlying tax districts such as counties are required to use equalized value for levying property taxes. Equalized value, defined by State Statute, is the legal market value determined by the Wisconsin Department of Revenue Bureau of Property Tax.

(b) Equalized Values are reduced by Tax Increment District value increments for apportioning the County levy.

(c) Per \$1,000 of equalized value

LA CROSSE COUNTY, WISCONSIN
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$1,000 of assessed value)

Name of Government	Percentage Applicable to Value in La Crosse County	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
La Crosse County	100.00%	4.02	4.03	3.97	3.91	3.91	3.74	3.70	3.60	3.73	3.74
City:											
La Crosse	100.00%	11.60	11.67	12.20	11.65	11.67	11.54	11.65	12.15	12.36	12.28
Onalaska	100.00%	6.97	7.27	7.27	7.27	6.26	6.34	6.48	6.49	6.02	6.07
Villages:											
Bangor	100.00%	6.12	6.05	6.24	4.11	4.93	4.98	5.05	5.13	5.29	4.96
Holmen	100.00%	5.63	5.81	4.81	4.80	4.69	4.62	4.60	4.58	4.60	3.56
Rockland	100.00%	2.92	3.16	1.83	3.21	3.75	3.77	3.72	3.80	3.85	4.33
West Salem	100.00%	5.18	5.17	3.59	3.58	3.92	3.92	3.88	3.16	3.55	3.49
Towns:											
Bangor	100.00%	4.08	4.07	3.62	3.20	2.71	3.02	3.02	2.24	2.26	2.31
Barre	100.00%	1.99	2.16	2.50	1.46	1.48	1.47	1.19	1.21	1.22	1.24
Burns	100.00%	6.02	3.72	3.52	2.40	2.43	2.66	2.68	2.85	2.83	2.77
Campbell	100.00%	2.87	3.54	3.90	4.17	3.99	4.28	3.18	3.43	3.49	3.51
Farrington	100.00%	2.16	2.10	2.41	1.95	1.99	2.18	1.55	1.83	1.80	1.86
Greenfield	100.00%	1.09	1.20	1.42	1.36	1.58	0.98	0.97	0.99	0.88	1.56
Hamilton	100.00%	3.21	3.32	3.44	3.19	3.40	3.34	2.39	2.12	2.15	2.17
Holland	100.00%	2.89	2.05	2.73	2.68	1.72	1.72	1.66	1.62	1.63	1.64
Medary	100.00%	0.50	0.64	0.75	0.75	0.90	1.07	0.78	0.77	0.78	0.80
Onalaska	100.00%	1.50	2.12	2.50	2.64	2.30	2.32	1.59	1.63	1.64	1.68
Shelby	100.00%	4.21	4.34	4.58	4.91	3.73	3.78	3.81	3.73	3.81	3.88
Washington	100.00%	3.10	3.26	3.71	3.84	2.26	3.10	3.11	3.75	3.79	3.88
School Districts:											
Holmen	100.00%	12.11	12.05	11.41	11.37	10.98	10.18	10.17	10.55	10.46	10.97
Onalaska	100.00%	9.63	9.42	8.41	8.08	8.48	7.78	7.42	7.64	7.60	7.92
West Salem	100.00%	10.13	9.75	12.06	10.55	10.62	9.69	9.24	8.43	8.73	8.98
La Crosse	98.44%	12.26	12.16	10.75	10.07	11.52	10.90	10.12	10.48	10.66	11.32
Bangor	95.49%	11.94	10.46	10.03	10.03	9.72	9.68	9.68	9.68	9.64	10.08
Meirose-Mindoro	46.52%	10.40	10.40	9.20	10.00	10.50	9.64	8.29	8.48	8.65	9.26
Cashion	7.48%	13.13	11.47	11.00	11.42	10.64	9.81	8.73	9.09	8.78	9.62
Westby	3.90%	9.27	10.53	13.13	11.14	11.51	11.06	9.91	8.94	9.22	10.14
VTAE District:											
Western	46.19%	2.34	2.41	2.42	2.36	2.17	2.10	1.98	1.92	1.88	1.99

Source: Information provided by Zoning, Planning Land Information of the County of La Crosse, Wisconsin Department of Public Instruction

LA CROSSE COUNTY, WISCONSIN
Principal Property Taxpayers
Current Year and Ten Years Ago

Taxpayer	2009 Equalized		2009 Percentage of		2000 Equalized		2000 Percentage of	
	Value	Rank	Total Equalized	Value	Total Equalized	Value	Total Equalized	
Gundersen Lutheran	\$ 190,608,598	1	2.39%	64,459,529	1	1.41%		
Crown American-Valley View Mall	61,611,800	2	0.77%	48,616,900	2	1.07%		
Kwik Trip	58,965,619	3	0.74%	29,770,115	5	0.65%		
Trane Company	43,392,057	4	0.54%	37,625,292	3	0.83%		
Franciscan Skemp	42,119,985	5	0.53%	11,945,200	9	0.26%		
Walmart/Sam's Club	36,543,748	6	0.46%	14,524,393	6	0.32%		
Riverside Center LLC/Logistics Health	32,962,328	7	0.41%	-		0.00%		
Menards	30,045,655	8	0.38%	14,317,970	7	0.31%		
ACE Hardware	18,625,729	9	0.23%	-		0.00%		
Commercial Development Co	16,654,800	10	0.21%	-		0.00%		
Gateway Development	-		0.00%	32,883,051	4	0.72%		
Northern Engraving	-		0.00%	14,086,300	8	0.31%		
Woodmans	-		0.00%	11,626,626	10	0.26%		
Total	\$ 531,530,319		6.66%	\$ 279,855,376		6.14%		
Total County Equalized Value	\$ 7,978,271,000			\$ 4,556,280,700				

LA CROSSE COUNTY, WISCONSIN
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2000	17,708,233	16,994,555	95.97%	712,170	17,706,725	99.99%
2001	18,913,742	18,104,639	95.72%	801,791	18,906,430	99.96%
2002	20,066,384	19,177,851	95.57%	878,363	20,056,214	99.95%
2003	21,480,124	20,185,739	93.97%	1,255,162	21,440,901	99.82%
2004	23,378,200	22,539,029	96.41%	822,563	23,361,592	99.93%
2005	24,011,046	23,123,362	96.30%	863,157	23,986,519	99.90%
2006	25,920,292	24,835,287	95.81%	1,023,174	25,858,461	99.76%
2007	26,900,533	25,655,705	95.37%	1,081,990	26,737,695	99.39%
2008	28,213,018	26,736,853	94.77%	816,236	27,553,089	97.66%
2009	28,948,785	27,095,950	93.60%	N/A	27,095,950	93.60%

Source: La Crosse County Treasurer's Tax Settlement Reports

Note: (a) The County levy is settled (collected) by the County Treasurer in the year it is levied.

(b) The information in this schedule relates to the county's own property tax levies, and does not include those it collects on behalf of other governments.

LA CROSSE COUNTY, WISCONSIN
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities										Business-type Activities			
	General Obligation Refunding Bonds	Wisconsin State Trust Fund Loan	Variable Rate Note	Bank Note	Gap Financing-Business Fund Loan	Pension Related Debt	Federal S/B Loan	Capital Leases	General Obligation Refunding Bonds	Solid Waste Bonds	Total Primary Government	Percentage of Personal Income	Per Capita	
2000	22,070,560	2,009,680	-	-	-	6,185,442	388,000	19,957	5,409,440	-	36,083,079	1.29%	336.85	
2001	24,474,546	1,574,954	-	-	-	6,273,089	350,710	8,318	4,710,454	-	37,392,071	1.28%	347.31	
2002	23,124,406	1,109,077	-	-	-	5,163,687	295,336	628	3,975,594	-	33,668,728	1.13%	310.50	
2003	21,938,621	-	4,950,000	-	-	-	237,713	-	3,196,167	-	30,322,501	0.99%	278.71	
2004	20,178,842	4,659,914	-	237,319	-	-	177,750	12,795	2,376,158	-	27,642,778	0.88%	252.18	
2005	18,522,223	4,500,000	-	348,765	100,000	-	115,353	72,851	1,637,777	5,115,000	30,461,969	0.92%	276.61	
2006	16,843,395	4,743,114	-	-	90,000	-	50,422	45,174	1,286,605	26,965,000	50,023,710	1.44%	451.71	
2007	15,710,149	4,483,591	-	-	70,000	-	-	41,203	1,149,851	26,005,000	47,459,794	1.30%	424.54	
2008	13,989,112	8,476,969	-	-	50,000	-	-	51,936	1,015,888	24,925,000	48,508,905	1.23%	430.20	
2009	30,780,403	8,194,788	-	-	-	-	-	6,324	859,597	23,805,000	63,646,112	1.62%	561.66	

Note: (a) 2009 and 2008 percentages calculated using 2008 personal income data, which is the most recent available.

(b) Population and personal income data can be found on page 154.

LA CROSSE COUNTY, WISCONSIN
Ratios of Outstanding Debt to Equalized Valuation and Debt Per Capita
Last Ten Fiscal Years

<u>Year Ending December 31</u>	<u>Governmental Activities Outstanding Debt</u>	<u>Less: Amount Available in Debt Service Fund</u>	<u>Total</u>	<u>Percent of Debt to Equalized Valuation (1)</u>	<u>Debt Per Capita (2)</u>
2000	24,080,240	27,574	\$ 24,052,666	0.55%	224.54
2001	26,049,500	29,246	\$ 26,020,254	0.55%	241.68
2002	24,233,483	29,033	\$ 24,204,450	0.48%	223.22
2003	26,888,621	86,266	\$ 26,802,355	0.49%	246.36
2004	25,076,075	113,275	\$ 24,962,800	0.42%	227.73
2005	23,520,988	598,572	\$ 22,922,416	0.36%	208.14
2006	21,676,509	617,556	\$ 21,058,953	0.30%	190.16
2007	20,263,740	680,569	\$ 19,583,171	0.26%	175.18
2008	22,516,081	1,942,928	\$ 20,573,153	0.27%	182.45
2009	38,975,191	1,630,742	\$ 37,344,449	0.48%	329.55

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Equalized Value of Taxable Property on page 145 for property value.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics on page 154.

LA CROSSE COUNTY, WISCONSIN
Direct and Overlapping Governmental Activities Debt

<u>Governmental Unit</u>	<u>Outstanding Debt as of 12/31/09</u>	<u>% of Debt Within County (a)</u>	<u>Amount of Debt Within County</u>
DIRECT DEBT			
La Crosse County	63,639,788	100.00%	63,639,788
			<u>\$ 63,639,788</u>
TOTAL DIRECT DEBT			
OVERLAPPING DEBT			
Cities			
La Crosse	103,925,000	100.00%	103,925,000
Onalaska	31,778,675	100.00%	31,778,675
Total All Cities			<u>\$ 135,703,675</u>
Villages			
Bangor	-	100.00%	-
Holmen	4,271,798	100.00%	4,271,798
Rockland	976,000	100.00%	976,000
West Salem	-	100.00%	-
Total All Villages			<u>\$ 5,247,798</u>
Towns			
Bangor	-	100.00%	-
Barre	-	100.00%	-
Burns	-	100.00%	-
Campbell	702,884	100.00%	702,884
Farmington	-	100.00%	-
Greenfield	539,574	100.00%	539,574
Hamilton	-	100.00%	-
Holland	249,862	100.00%	249,862
Medary	-	100.00%	-
Onalaska	-	100.00%	-
Shelby	580,174	100.00%	580,174
Washington	-	100.00%	-
Total All Towns			<u>\$ 2,072,494</u>
School Districts			
Holmen	34,375,000	100.00%	34,375,000
Onalaska	16,520,000	100.00%	16,520,000
West Salem	15,310,000	100.00%	15,310,000
La Crosse	10,000,000	98.44%	9,844,000
Bangor	8,115,000	95.49%	7,749,014
Melrose-Mindoro	1,918,234	46.52%	892,362
Cashton	3,955,000	7.48%	295,834
Westby	15,335,000	3.90%	598,065
Total All School Districts			<u>\$ 85,584,275</u>

LA CROSSE COUNTY, WISCONSIN
Direct and Overlapping Governmental Activities Debt

<u>Governmental Unit</u>	<u>Outstanding Debt as of 12/31/09</u>	<u>% of Debt Within County (a)</u>	<u>Amount of Debt Within County</u>
Sanitary Districts			
Shelby #1	-	100.00%	-
Shelby #2	-	100.00%	-
Maple Grove Country Club Estates	-	100.00%	-
Mindoro #1	-	100.00%	-
St. Joseph # 1	1,564,875	100.00%	1,564,875
			<u>\$ 1,564,875</u>
Technical College Districts			
Western	-	46.19%	-
Total Technical College Districts			<u>\$ -</u>
TOTAL OVERLAPPING DEBT			<u>\$ 230,173,117</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 293,812,905</u>

(a) The percentage of overlapping debt is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the county's total taxable assessed value.

LA CROSSE COUNTY, WISCONSIN
Legal Debt Margin Information
Last Ten Fiscal Years

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit	\$ 220,008,125	\$ 234,740,195	\$ 252,974,735	\$ 274,824,660	\$ 298,851,845	\$ 321,103,620	\$ 350,516,860	\$ 373,917,245	\$ 378,747,755	\$ 387,546,830
Total net debt applicable to limit	29,462,106	30,730,708	28,180,044	29,998,522	27,338,958	29,675,193	49,310,558	46,738,022	46,514,041	62,009,046
Legal debt margin	\$ 190,546,019	\$ 204,009,487	\$ 224,794,691	\$ 244,826,138	\$ 271,512,887	\$ 291,428,427	\$ 301,206,302	\$ 327,179,223	\$ 332,233,714	\$ 325,537,784
Total net debt applicable to the limit as a percentage of debt limit	13.4%	13.1%	11.1%	10.9%	9.1%	9.2%	14.1%	12.5%	12.3%	16.0%

Legal Debt Margin Calculation for Fiscal Year 2009

Equalized value	\$ 7,750,936,600
Debt Limit (5% of equalized value)	387,546,830
Debt applicable to limit:	
Outstanding general obligation debt	63,639,788
Less: Amount available in debt service fund	(1,630,742)
Total net debt applicable to limit	62,009,046
Legal debt margin	\$ 325,537,784

Note:
CHAPTER 67, SECTION 03 OF THE WISCONSIN STATE STATUTES STATES:

"The aggregate amount of indebtedness, including existing indebtedness, of any municipality shall be five percent of the value of the taxable property located therein as equalized for state purposes".

LA CROSSE COUNTY, WISCONSIN
Demographic and Economic Statistics
Last Ten Calendar Years

Year	(a) Population	(b) Personal Income (thousands of dollars)	(c) Per Capita Personal Income	(d) Public School Enrollment	(e) Private School Enrollment	(f) Unemployment Rate
2000	107,120	2,790,306	26,002	15,751	3,427	2.9%
2001	107,663	2,911,366	27,001	15,704	3,250	3.8%
2002	108,433	2,972,408	27,324	15,746	3,040	4.0%
2003	108,795	3,068,956	28,236	15,643	2,928	4.0%
2004	109,616	3,154,448	29,000	15,513	2,260	3.6%
2005	110,128	3,295,974	30,066	15,707	2,501	3.8%
2006	110,743	3,470,934	31,487	15,740	2,475	3.7%
2007	111,791	3,664,263	32,853	16,020	2,432	3.8%
2008	112,758	3,939,144	35,040	15,977	2,368	4.8%
2009	113,318	(g)	(g)	16,022	2,345	6.5%

(a) Estimates prepared annually by the Wisconsin Department of Administration Demographic Services Center.

(b), (c) Source: Wisconsin Department of Workforce Development and Bureau of Economic Analysis

(d), (e) Source: Wisconsin Department of Public Instruction.

(f) Source: Wisconsin Department of Workforce Development
Not seasonally adjusted.

(g) Data not available.

LA CROSSE COUNTY, WISCONSIN
Principal Employers
Current Year and Nine Years Ago

Employer	Product/Business	2009		2000	
		Approximate Employment	% of Total County Employment	Approximate Employment	Rank
Gundersen Lutheran Administrative	Clinics/hospital	6,000	8.49%	5,700	1
Franciscan Skemp Medical Center Inc	Clinics/hospital	2,885	4.08%	3,225	2
The Trane Company	Heating and cooling equip	2,350	3.32%	3,100	3
La Crosse School District	Education	1,060	1.50%	1,046	9
County of La Crosse	County government	1,030	1.46%	1,327 *	4
University of Wisconsin - La Crosse	Education	1,000	1.41%	1,000	10
Convenience Store Investments/Kwik Trip	Convenience stores	900	1.27%	-	N/A
CenturyLink	Telephone utility	830	1.17%	-	N/A
Logistics Health Incorporated	Health services	700	0.99%	-	N/A
Dairyland Power Co-Op	Electric utility	630	0.89%	-	N/A
Total		17,385	24.60%	15,398	

Source: La Crosse Area Chamber of Commerce

* Includes part-time individuals

LA CROSSE COUNTY, WISCONSIN
Full-time Equivalent County Government Employees by Function/Program
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General government	118	119	117	125	129	128	133	133	137	136
Public safety	155	160	160	164	163	153	151	154	155	157
Public works	73	67	66	68	69	66	67	69	66	68
Nursing Homes	415	425	412	398	402	392	380	387	411	432
Health and human services	279	263	304	325	350	366	374	389	289	290
Conservation and development	19	19	18	20	20	22	22	22	22	21
Culture, recreation and education	31	31	34	38	35	39	39	39	38	40
Total	1,090	1,084	1,111	1,138	1,167	1,166	1,166	1,193	1,118	1,144

Source: County of La Crosse Employee Count Report

LA CROSSE COUNTY, WISCONSIN
Operating Indicators by Function/Program
Last Six Fiscal Years

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Clerk of Courts:							
Criminal Felonies	777	803	897	951	779	805	751
Criminal Misdemeanors	1,822	1,753	2,119	2,026	1,921	1,768	2,020
Criminal Traffic	1,010	1,095	1,040	984	902	892	927
Small Claims	3,350	3,394	3,186	2,967	2,178	3,358	3,503
Traffic Citations	8,426	6,737	4,777	3,986	3,301	3,649	4,111
Register of Deeds:							
Documents recorded	45,004	28,685	27,774	25,123	27,221	22,594	27,275
Medical Examiner:							
Cremation Permits Issued	349	347	375	306	447	435	539
Certification Fees	225	274	236	259	248	277	270
County Clerk:							
Number of marriage licenses	773	782	773	749	760	759	716
Library:							
Number of branches	5	5	5	5	5	5	5
Facilities Department:							
Campground sites at Goose Island	400	400	400	400	400	400	400
Campground sites at Vets Park	100	100	119	119	119	119	120
Mediation & Family Court Services:							
Mediation Cases	209	236	188	199	251	259	242
Emergency Services:							
Emergency calls	27,432	24,914	26,584	25,069	28,444	28,830	27,994
Non-emergency calls	325,072	325,605	327,651	322,379	323,352	318,653	300,439
Sheriff's Department:							
Female Jail Capacity	39	39	39	39	39	39	39
Secure Jail Capacity	172	172	172	172	172	172	172
Adult Huber Capacity	110	110	110	0	0	0	0
Land Conservation:							
Erosion control permits issued	323	317	308	266	236	166	132
Zoning, Planning & Land Information:							
Total permits issued	644	609	587	505	465	449	412

LA CROSSE COUNTY, WISCONSIN
Operating Indicators by Function/Program
Last Six Fiscal Years

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Veterans Administration:							
In-person contacts for Federal Benefits	2,331	2,366	2,449	2,640	2,540	2,448	2,508
In-person contacts for State Benefits	1,285	826	683	889	811	697	747
Aging Department:							
Number of senior meals served	126,278	133,814	135,188	129,397	126,309	129,258	127,335
Number of people served by benefit specialist	738	944	1,600	5,900	6,000	7,000	5,486
Health Department:							
Immunizations	6,447	3,004	5,674	5,601	7,548	8,834	6,529
Home Health Nursing Visits	2,169	2,320	2,737	2,803	2,502	2,290	2,729
Home Health Aide Visits	5,702	5,842	6,660	6,318	6,400	5,512	5,030
Personal Care Hours	9,749	5,037	3,465	3,192	4,531	3,820	4,674
Licenses issued	883	887	912	875	884	923	939
Sanitary permits issued	280	284	267	214	188	175	163
Septic systems inspections	446	460	397	392	319	227	228
WIC clients	2,024	2,037	2,153	2,186	2,289	2,389	2,357
Lead screening	585	693	573	548	697	571	460
Mosquito sites monitored	1,655	1,739	1,685	1,870	2,138	3,296	3,670
Dog licenses issued	12,530	12,663	13,173	13,432	14,219	15,075	15,608
Human Services:							
Intoxicated Driver Program assessment	974	800	755	780	690	704	650
Household energy assistance recipients	2,525	2,648	2,608	3,015	3,151	3,237	3,460
Medicaid benefits provided to individuals	16,380	18,244	19,263	14,871	15,465	16,561	19,205
Abuse and neglect cases reported	3,657	1,172	1,171	4,452	3,516	3,368	3,523
Justice Sanctions Population	58	85	198	476	1,663	1,656	1,536
Care Management Organization:							
Clients served	1,503	1,652	1,680	1,736	1,819	1,840 *	0
Highway Department:							
Number of miles maintained	283	283	283	283	283	283	283
Hillview Health Care Center:							
Number of beds available	199	199	199	199	199	199	199
Lakeview Health Center:							
Number of beds available	209	209	188	180	190	203	204

LA CROSSE COUNTY, WISCONSIN
Operating Indicators by Function/Program
Last Six Fiscal Years

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Solid Waste Department:							
Landfill tonnages	108,711	100,325	104,575	112,723	109,623	111,191	111,581
Xcel tonnages	74,106	78,804	73,949	76,285	74,277	73,785	66,922
Household Hazardous Materials:							
Number of household users	902	3,402	2,838	3,564	4,157	5,150	5,471
Number of business users	7	83	119	204	370	552	611

Source: County of La Crosse individual department records.

Note: This table was developed with the implementation of GASB Statement No. 34, years prior are not available.

* Clients served for CMO from January 1 to September 30, 2008.

LA CROSSE COUNTY, WISCONSIN
Capital Assets Statistics by Function/Program
Last Six Fiscal Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>Conservation & Development</u>							
Vehicles	4	4	4	5	5	3	3
<u>Culture & Recreation</u>							
Parks	4	4	4	4	4	4	4
Campgrounds	2	2	2	2	2	2	2
Park Shelters	10	10	10	10	10	10	10
Campground Bathhouse	4	4	4	4	5	5	5
Activity Shelter	1	1	1	1	1	1	1
Picnic Pavilion	2	2	2	2	2	2	2
Campground Store	2	2	2	2	2	2	2
Maintenance/Storage Garages	4	4	4	4	4	4	4
Bike Trail	0	1	1	1	1	1	1
Boat Landing	4	4	4	4	4	3	3
Boat Docks	2	2	2	2	2	2	2
Trucks	7	7	7	7	7	7	8
Tractors/Loaders	3	3	3	3	3	3	4
ATV	3	3	3	4	3	3	3
Minature Golf Course	0	0	0	1	1	1	1
<u>General Government</u>							
Office Building	2	2	2	2	2	2	2
Garage/Storage Buildings	6	6	6	6	6	6	7
Utility Building	0	0	0	0	0	0	1
Trucks	4	4	4	4	4	4	3
SUV's	1	1	2	2	2	2	2
Vans	0	0	1	1	1	1	1
Car's	0	0	0	0	1	1	1
ATV	0	0	0	0	0	0	1
Tractor/Loader	0	0	0	0	0	0	1
<u>Health</u>							
Office Building	1	1	1	1	1	1	1
Nursing Homes	2	2	2	2	2	2	2
Elderly Apartment Complex	1	1	1	1	1	1	1
Occupational Rehab Building	1	1	1	1	1	1	1
Adult Family Home	0	0	1	2	2	2	2
Women's Residential Treatment Facility	0	0	0	0	0	0	1
Screen House	1	1	1	1	1	1	1
Garage/Storage Building	1	1	1	1	1	1	1
Trucks	4	4	4	4	4	4	5
Buses	2	2	2	6	6	5	4
Vans	3	3	3	4	4	9	9
Automobiles	4	4	4	5	5	4	4
Tractor	1	1	1	1	1	1	1
ATV	1	1	1	1	1	1	1

LA CROSSE COUNTY, WISCONSIN
Capital Assets Statistics by Function/Program
Last Six Fiscal Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>Safety</u>							
Building - Huber Facility	1	1	1	1	1	0	0
Automobiles	23	23	24	24	24	29	29
Vans	3	3	5	2	4	4	4
Trucks	1	1	1	1	1	1	1
SUV's	1	1	3	4	4	5	4
Ambulance	1	1	1	0	0	0	0
Lenco Bearcat	0	0	1	1	1	1	1
Boats	3	3	3	2	2	3	3
ATV	2	2	2	2	2	2	2
Communication Towers	4	4	4	4	4	4	4
911 Mobile Command Center	1	1	1	1	1	1	1
<u>Public Works</u>							
Highway Department Main Building	1	1	1	1	1	1	1
Hghway Garages/Storage Bldgs	10	10	10	10	10	10	11
Salt Storage	8	8	8	8	8	8	9
Landfill Office Building	1	1	1	1	1	1	1
Landfill Scale Building	1	1	1	1	1	1	1
Landfill Garage	1	1	1	1	1	1	1
Household HazMat Building	0	1	1	1	1	1	1
Flammable Storage Units	0	1	2	2	2	2	2
Trucks	83	83	83	83	81	80	83
Vans	2	2	2	1	1	1	2
SUV	1	1	1	1	1	2	2
Tractor/Loaders	30	31	31	31	31	30	32
Dozers	2	2	2	2	2	2	2
Graders	4	4	4	4	4	4	4
Chip Spreader	1	1	1	1	1	1	1
Paver	1	1	1	1	1	1	1
Patcher	2	2	2	2	2	2	2
Rollers	5	5	5	5	5	5	5
Bituminous Distributor	1	1	1	1	1	1	1
Excavator	1	1	1	2	2	2	2
Sweeper	2	2	2	2	2	2	2
Crane	1	1	1	1	1	1	1
Road Widener	1	1	1	1	1	1	1
ATV	2	2	2	2	2	2	2

SOURCE: La Crosse County Finance Department Inventory and Insurance records.

Note : This table was developed with the implementation of Governmental Accounting Standards Board Statement No. 34, years prior to 2003 are not available

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