

COUNTY OF LA CROSSE, WISCONSIN

Comprehensive Annual Financial Report

For the Year Ended December 31, 2013

County Administrator
Steve O'Malley



Prepared by
La Crosse County
Finance Department





Methane gas from the landfill created 61,870 BTU of gas during 2013, which allowed the nearby medical center to be 100% energy independent.

Servant Leadership is our business.

La Crosse County employees



The County Library system checked out 492,776 items and loaned 66,598 items to other libraries during 2013.

Serving Others First

The Solid Waste Department took in 162,922 tons of waste during 2013; 57,511 tons of which, were converted to energy or diverted into recycling or re-use projects.



Lakeview Health Care Center has provided resident care since 1887.



The County Health Lab tests, interprets, and monitors environmental and human health problems in an effort to prevent human exposure to pathogens and chemicals.

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INTRODUCTORY SECTION



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Office of County Administrator

County of La Crosse, Wisconsin

County Administrative Center

400 4th Street North • Room 3300-3301 • La Crosse, Wisconsin 54601-3200

(608) 785-9700 • Fax (608) 789-4821

www.co.la-crosse.wi.us

June 24, 2014

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, 2013. Debt issuance covenants also require the County to prepare financial statements in accordance with accounting principles generally accepted in the United States of America (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, 2013.

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.

CliftonLarsonAllen LLP has issued an unmodified opinion on La Crosse County's financial statements for the fiscal year ended December 31, 2013. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' 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 116,713 (2013 estimate).

The County's legislative body is the 29-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 Mississippi Valley Health Services Commission is included in this report.

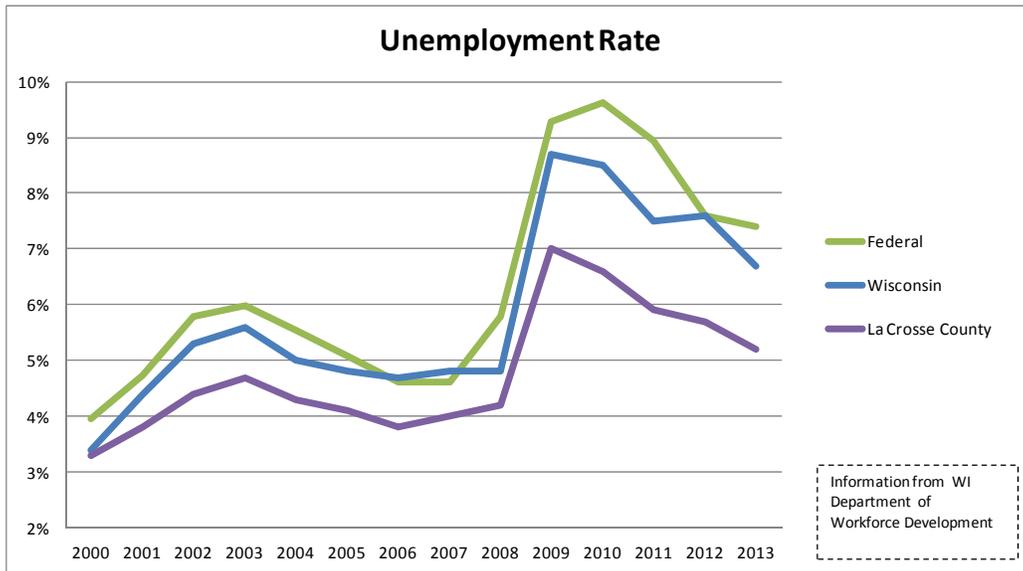
The County of La Crosse provides many services to its citizens, some of which are required by state statute. Those services include maintenance of public records, a five-branch circuit court system, public safety and law enforcement, highway maintenance and construction, public health, human services, 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.

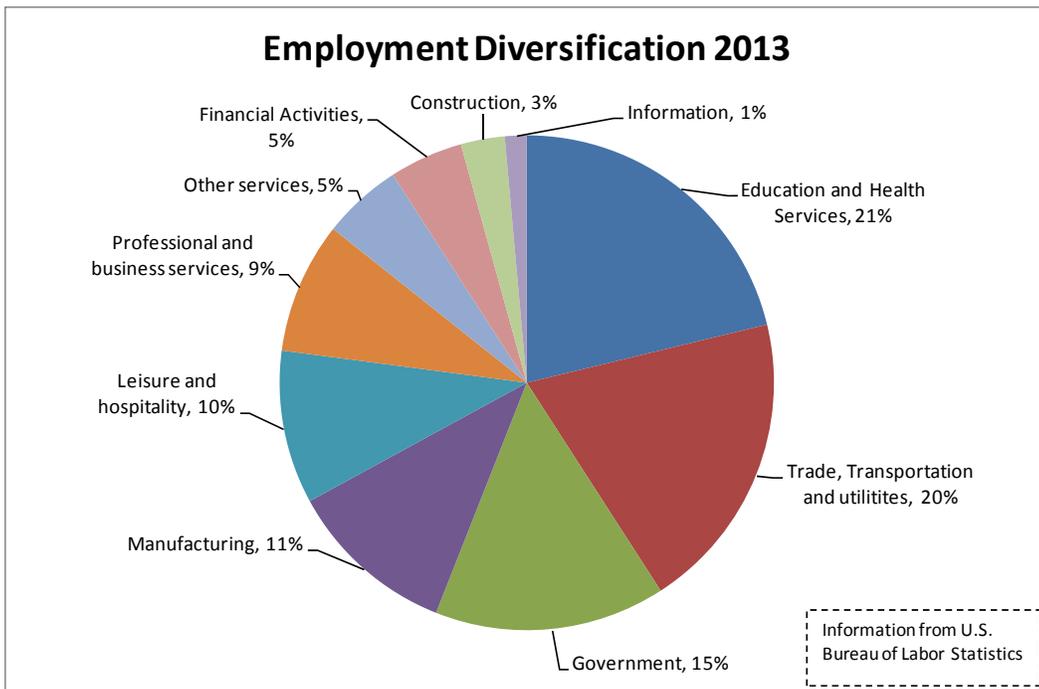
Local Economy

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. In fact, La Crosse County again had the 3rd lowest unemployment rate in the State as of March 2014 at 5.4%. As the chart below shows, the County unemployment rate has remained consistently lower than the State of Wisconsin and the national rate.



The following chart shows the employment diversification within La Crosse County for 2013.



La Crosse County also continues to be recognized for its high quality of life by nationally recognized ratings organizations. Recently, the City of La Crosse was ranked #2 in the Most Exciting Small Cities in America” by Movoto due to the active nightlife, active lifestyle and young population the area has to offer. In 2013, the City of La Crosse was ranked #17 in Luminosity’s “Smartest Cities in America.”

In 2012 the restoration project of Grandad Bluff Scenic Overlook in La Crosse received “Project of the Year” by the American Public Works Association for the stabilization of the bluff against erosion and for restoring the park to the 1930s era. The County also received national recognition by the Federal Environmental Protection Agency for the efforts to turn methane gas from the county landfill into electricity and heat for a local medical center.

In 2012, La Crosse ranked 8th in the Nation for high credit scores by Experian Credit Services. In 2011, Forbes.com ranked La Crosse in the top 40 for “Best Places for Business and Careers”. 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 the economy, population, cost of living, crime rate, and access to educational, cultural and recreational opportunities. The League of American Bicyclists designated the City of La Crosse as a “Silver Level Bicycle Friendly Community” in 2011.

In 2012, State Highway 35 that stretches through La Crosse County, following the Mississippi River, was named the “most scenic drive” in the U.S. by Huffington Post.

The County’s tourism continues to be a big industry for La Crosse as the county had over half a million visitors in 2013, bringing in more than \$200 million dollars. It shows that our area is a destination for activities, festivals, events, and conventions.

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 polices: 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

Lakeview Campus

In 2012, a market study was completed for the Lakeview nursing home campus in regard to replacing buildings and/or consolidation and elimination of one or more programs that are operated by the County nursing homes.

The study found in order to maximize Federal and State reimbursement amounts the following should be built: one-8 bed CBRF (community based residential facility) which would serve the current facility for the developmentally disabled; two-16 bed CBRF for special needs clients, one-10 bed State-only nursing home for behavioral health, and one-50 bed nursing home to serve primarily La Crosse County residents.

The 8-bed CBRF, Monarch Manor, was under construction at the end of 2013 and started accepting residents in June 2014. The additional facilities will begin construction later this year. Still to be evaluated is building an additional 40-bed facility to serve the MVHS member counties' clients.

Highway Project County Road OA

County Road OA, a major route through the County, has experienced fatalities and several accidents in past years. In 2008, work started on redesigning the road to remove the "S" curves and widen the road. Reconstruction work began in 2013 and was completed in the spring of 2014. A safety grant of approximately \$600,000 was awarded and the County issued a bond of \$5,245,000. The project was completed with a joint effort of private contractors and County highway employees.

Administrative Center and Lot C

During 2013 the county was approached about selling the county administrative center to a private contractor who plans to convert the building into 200 units of student housing for nearby Western Technical College. The building would have an estimated \$6.8 million value and would put the property back on the tax rolls. The Administrative Center has been deteriorating and has a number of maintenance needs that cannot be done without dealing with asbestos sprayed throughout most of the building. Consultants agreed that the center's design and the extent of the asbestos make it virtually impossible to remove without demolishing the interior. By selling the building to the private contractors, the County would not need to pay for asbestos removal.

A committee, composed of elected officials, business leaders, members of the public and other downtown stakeholders, was established to study the selling of the center, renovating options for the center, and the development of parking lot "C." After analyzing several options, the committee concluded the county should sell the current administrative center, purchase and renovate a nearby bank building, and develop parking lot "C." The committee

agreed there was a strong willingness to develop in downtown and share parking facilities to maximize the site efficiencies and defray project costs as much as possible. Several mixed-use options have been discussed; including a new hotel, retail, dining, office and housing. The County is currently reviewing proposals from developers. More detailed information may be found on the county's website.

Community Development Block Grant Funds

During early 2014 the county was awarded \$2,080,000 from the Wisconsin Department of Administration to be the fiscal agent of community development block grant funds for an 11-county area in southwestern Wisconsin. The grant funds are for rehabilitation of single-unit residential houses and for direct homeownership assistance. The County contracted with Coulee Cap to be the administrators of the grant.

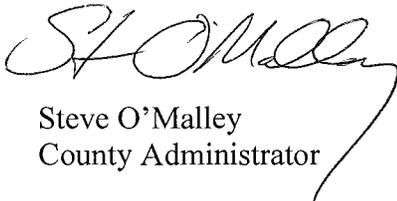
Awards & Acknowledgements

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, 2012. This was the eighth consecutive year that the county 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, Jonathan Edwards and Frank Baures. We would also like to show recognition for the hard work and excellent assistance received from our independent auditors, CliftonLarsonAllen LLP.

Respectfully submitted,



Steve O'Malley
County Administrator



Sharon Davidson, CPA
Interim County Auditor/Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

County of La Crosse
Wisconsin

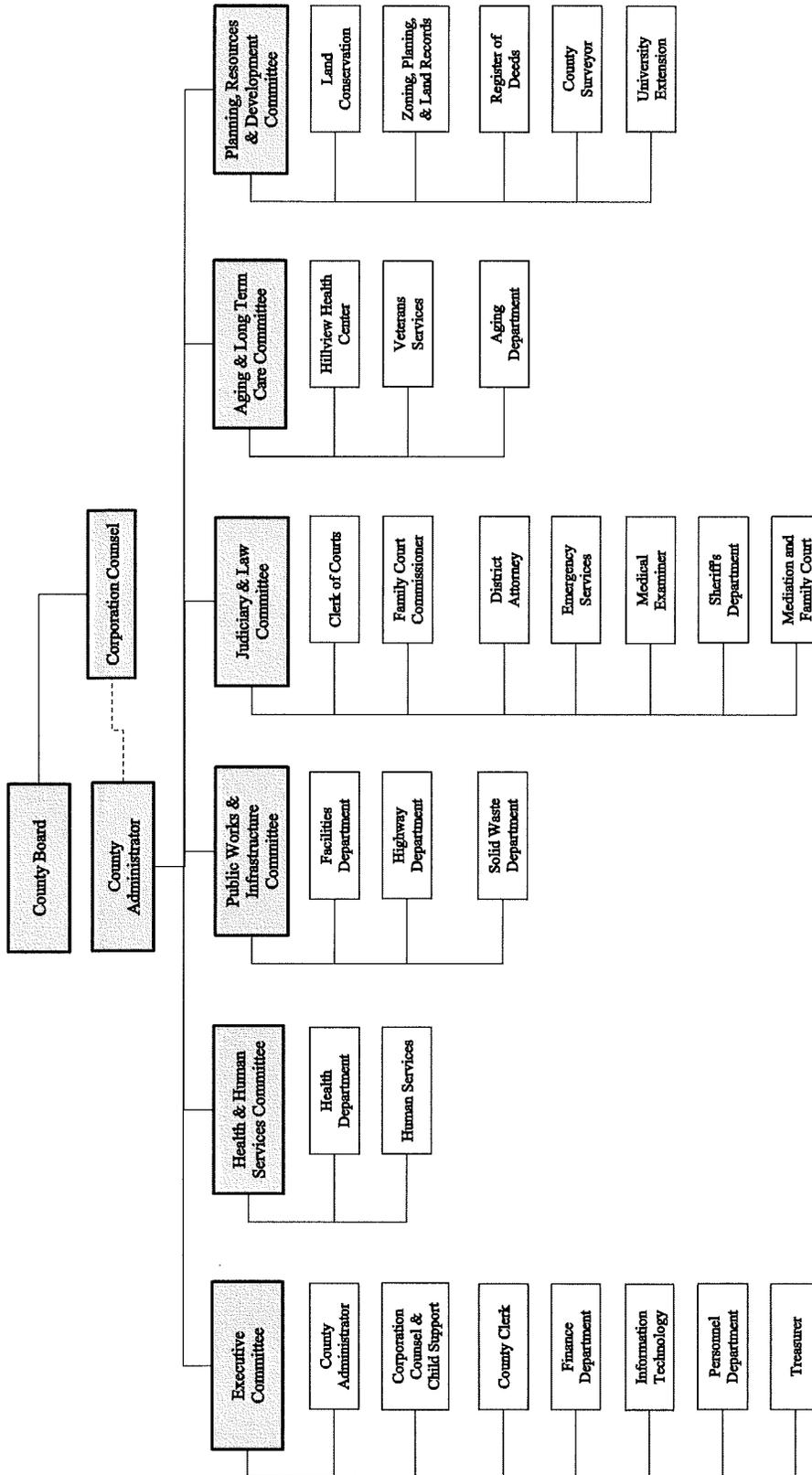
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

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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, 2013)

County Board Chairwoman – Tara J. Johnson – District 29

District 1	Andrea Richmond	District 15	Monica Kruse
District 2	Ralph E. Geary Jr.	District 16	Dan Ferries
District 3	Joe Veenstra	District 17	Jim Berns
District 4	Maureen Freedland	District 18	Laurence Berg
District 5	Karin L. Johnson	District 19	Thomas Downer
District 6	Roger J. Plesha	District 20	Steve Doyle
District 7	Sharon Hampson	District 21	Vicki Burke
District 8	Peg A. Jerome	District 22	Patrick Barlow
District 9	Andrew Londre	District 23	Marilyn Pedretti
District 10	Richard P. Becker	District 24	Leon Pfaff
District 11	Bill Schultz, Jr.	District 25	Ray Ebert
District 12	Dave Holtze	District 26	Tammy Gamroth
District 13	Donald F. Meyer	District 27	Tina Hundt Wehrs
District 14	Jeffrey Schroeder	District 28	Robert F. Keil

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FINANCIAL SECTION



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INDEPENDENT AUDITORS' REPORT

County Board of Supervisors
La Crosse County
La Crosse, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of La Crosse County as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information and the schedule of funding progress - OPEB be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise La Crosse County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2014, on our consideration of La Crosse County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering La Crosse County's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Milwaukee, Wisconsin
June 24, 2014

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MANAGEMENT'S DISCUSSION & ANALYSIS



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LA CROSSE COUNTY, WISCONSIN Management's Discussion and Analysis

December 31, 2013

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, 2013. 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 the current year by \$150,992,338 (net position). Of this amount, \$45,262,558 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, \$12,315,884 is restricted for specific purposes (restricted net position), and \$93,413,896 is the net investment in capital assets.
- The County's total net position decreased by \$5,141,965. Governmental activities decreased the County's net position by \$4,791,413; while business-type activities decreased by \$350,552.
- As of the close of the current year, the County of La Crosse's governmental funds reported a combined ending fund balances of \$38,445,548, a decrease of \$1,313,420 from 2012. Approximately 35.8% of the combined fund balances, or \$13,569,192 is available for spending at the County's discretion (unassigned fund balance).
- At the close of the current year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the general fund was \$16,977,940 or 53.9% of the total general fund expenditures.
- The business-type activities enterprise funds reported combined net position of \$20,733,199 at December 31, an increase of \$224,689 from the prior year. Internal service funds reported net position of \$78,778,802 at year end, an increase of \$297,326 in comparison with the prior year. Of the total proprietary fund net position of \$99,512,001; \$75,509,271 is invested in capital assets and \$24,002,730 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 position presents information of all County assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. Over time, increases or

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2013

decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

- The statement of activities presents information showing how net position changed during the most recent fiscal year. All changes in net position 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: Hillview Health Care Center, Solid Waste, Carroll Heights Apartments, Hillview Terrace, Regent Manor, MacIntosh Manor, Monarch Manor, Ravenwood, Maplewood, Lakeview Nursing Home Facility Fund, and Household Hazardous Materials.

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 43-45 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 requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary 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

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2013

statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 12 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 Business Fund, 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 nonmajor 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 46-49 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 and assisted living facility, 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. Hillview Health Care Center and Solid Waste are considered to be major enterprise 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 nonmajor enterprise funds and 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 50-55 of this report.

- Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reported 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 statement can be found on page 56 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 59-95 of this report.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2013

Required Supplementary Information is presented for the budgetary schedules of the General Fund, the major special revenue funds, and the OPEB funding schedule. This information can be found on pages 99-103 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the County, assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$150,992,338 at the close of the most recent fiscal year. A comparative Statement of Net Position for 2013 and 2012 is below with the total percentage change.

Statement of Net Position

	Governmental activities		Business-type activities		Total		Total % Change
	2013	2012	2013	2012	2013	2012	
Current and other assets	\$ 96,037,663	\$ 97,600,778	\$ 30,738,283	\$ 30,551,553	\$ 126,775,946	\$ 128,152,331	-1.07%
Capital assets	121,039,237	119,880,424	22,481,497	23,146,011	143,520,734	143,026,435	0.35%
Total Assets	217,076,900	217,481,202	53,219,780	53,697,564	270,296,680	271,178,766	-0.33%
Deferred outflows of resources	-	-	5,222,990	5,758,681	5,222,990	5,758,681	-9.30%
Current and other liabilities	16,548,555	15,433,435	5,633,775	5,034,265	22,182,330	20,467,700	8.38%
Long-term liabilities	42,647,437	40,482,079	28,751,146	30,014,156	71,398,583	70,496,235	1.28%
Total Liabilities	59,195,992	55,915,514	34,384,921	35,048,421	93,580,913	90,963,935	2.88%
Deferred inflows of resources	30,830,842	29,724,209	115,577	115,000	30,946,419	29,839,209	3.71%
Net position:							
Net investment in capital assets	84,758,287	85,608,357	8,655,609	8,722,347	93,413,896	94,330,704	-0.97%
Restricted net position	12,315,884	11,012,497	-	-	12,315,884	11,012,497	11.84%
Unrestricted net position	29,975,895	35,220,625	15,286,663	15,570,477	45,262,558	50,791,102	-10.88%
Total Net Position	<u>\$ 127,050,066</u>	<u>\$ 131,841,479</u>	<u>\$ 23,942,272</u>	<u>\$ 24,292,824</u>	<u>\$ 150,992,338</u>	<u>\$ 156,134,303</u>	-3.29%

The largest portion of the County's net position (62%) 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.

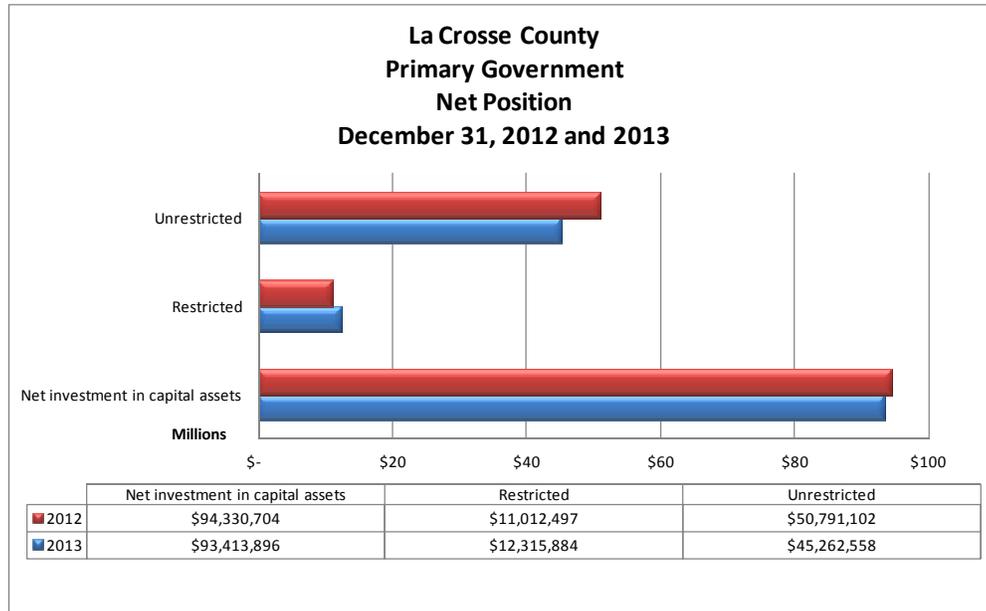
Unrestricted net position comprises 30% of the County's net position. These items may be used to meet the County's ongoing obligations to citizens and creditors.

The remaining balance of the County's net position, 8%, represents resources that are subject to external restrictions on how they may be used.

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



The County's net position decreased \$5,141,965 during the current year. This results from total revenues of \$117,985,813 and expenses of \$123,127,778. Overall, revenues increased by \$2,107,664 from the prior year, while expenses increased by \$9,175,744. The table and the narrative that follow consider the operations of governmental and business-type activities separately.

Governmental Activities

Governmental activities decreased the County's net position by \$4,791,413. This decrease largely reflects the following items:

- During 2013, employees incurred more health insurance claims anticipating the higher deductibles implemented in the 2014 health plan. The county has not increased health insurance rates since January 1, 2010. Though health care costs have continued to rise, La Crosse County has maintained a strong Health Self Insurance fund balance for the past several years. Because of this strong fund balance, the County chose to keep rates constant for a planned drawdown of that fund balance. This increased the governmental activities expenses by \$2,200,420. The county has also offered a health risk assessment for all employees, along with wellness and exercise programs to promote a healthy life style.
- Investment earnings were down by \$592,215 from the previous year due to low interest rates.
- General, Public Safety, and Health and Human Service expenses were higher due to salary increases and more employees switching from single to family health insurance plans.
- Health and Human Service expenses were also higher due to the Western Region for Economic Assistance (WREA) Consortium being awarded \$1,196,568 of additional funding.

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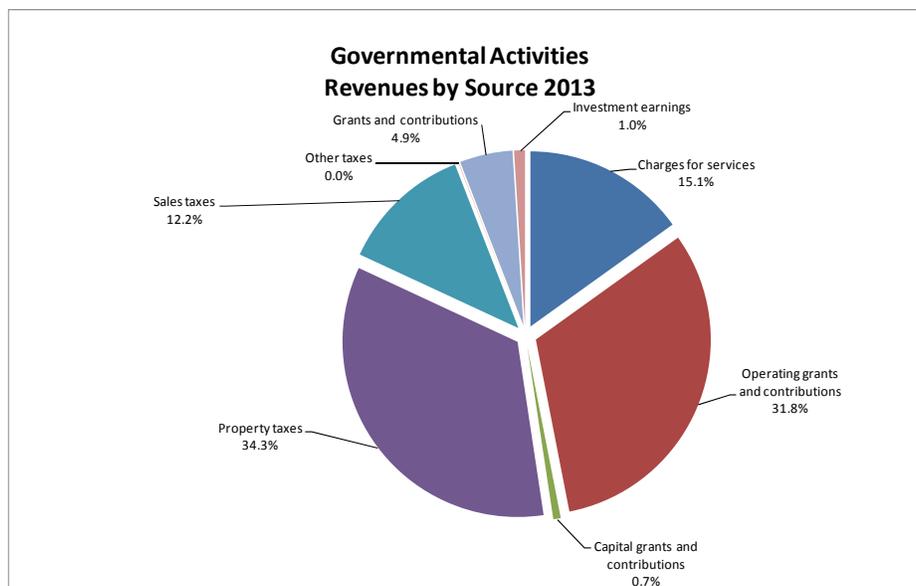
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The following table compares 2013 and 2012.

Statement of Activities

	Governmental activities		Business-type activities		Total		Total % Change
	2013	2012	2013	2012	2013	2012	
Revenues:							
Program revenues:							
Charges for services	\$ 13,095,713	\$ 12,403,518	\$ 29,962,546	\$ 28,556,283	\$ 43,058,259	\$ 40,959,801	5.12%
Operating grants and contributions	27,572,884	27,916,727	1,216,899	1,451,128	28,789,783	29,367,855	-1.97%
Capital grants and contributions	599,026	-	-	-	599,026	-	-
General revenues:							
Property taxes	29,724,209	29,306,432	115,000	182,913	29,839,209	29,489,345	1.19%
Sales taxes	10,561,246	10,292,560	-	-	10,561,246	10,292,560	2.61%
Other taxes	28,541	5,780	-	-	28,541	5,780	393.79%
Nonexchange grants and contributions	4,220,936	4,202,354	-	-	4,220,936	4,202,354	0.44%
Investment earnings and interest on delinquent taxes	871,715	1,463,930	17,098	96,524	888,813	1,560,454	-43.04%
Total revenues	86,674,270	85,591,301	31,311,543	30,286,848	117,985,813	115,878,149	1.82%
Expenses:							
General government	10,885,928	9,651,740	-	-	10,885,928	9,651,740	12.79%
Public safety	18,032,416	16,669,785	-	-	18,032,416	16,669,785	8.17%
Public works	10,816,398	10,449,803	-	-	10,816,398	10,449,803	3.51%
Health and human services	44,556,751	41,763,281	-	-	44,556,751	41,763,281	6.69%
Conservation and development	3,305,864	2,928,389	-	-	3,305,864	2,928,389	12.89%
Culture, recreation and education	2,392,412	2,804,398	-	-	2,392,412	2,804,398	-14.69%
Interest on long-term debt	1,375,928	1,410,577	-	-	1,375,928	1,410,577	-2.46%
Hillview Health Care Center	-	-	16,346,777	15,642,746	16,346,777	15,642,746	4.50%
Solid Waste	-	-	11,361,672	8,855,268	11,361,672	8,855,268	28.30%
Apartments and assisted living facilities	-	-	3,574,855	3,355,336	3,574,855	3,355,336	6.54%
Household hazardous waste disposal services	-	-	478,777	420,711	478,777	420,711	13.80%
Total expenses	91,365,697	85,677,973	31,762,081	28,274,061	123,127,778	113,952,034	8.05%
Increase (decrease) in net position before transfers	(4,691,427)	(86,672)	(450,538)	2,012,787	(5,141,965)	1,926,115	-366.96%
Transfers	(99,986)	92,977	99,986	(92,977)	-	-	-
Increase in net position	(4,791,413)	6,305	(350,552)	1,919,810	(5,141,965)	1,926,115	-366.96%
Net position, beginning of year	131,841,479	131,763,614	24,292,824	22,373,014	156,134,303	154,136,628	1.30%
Net position, end of year	<u>\$ 127,050,066</u>	<u>\$ 131,769,919</u>	<u>\$ 23,942,272</u>	<u>\$ 24,292,824</u>	<u>\$ 150,992,338</u>	<u>\$ 156,062,743</u>	<u>-3.25%</u>

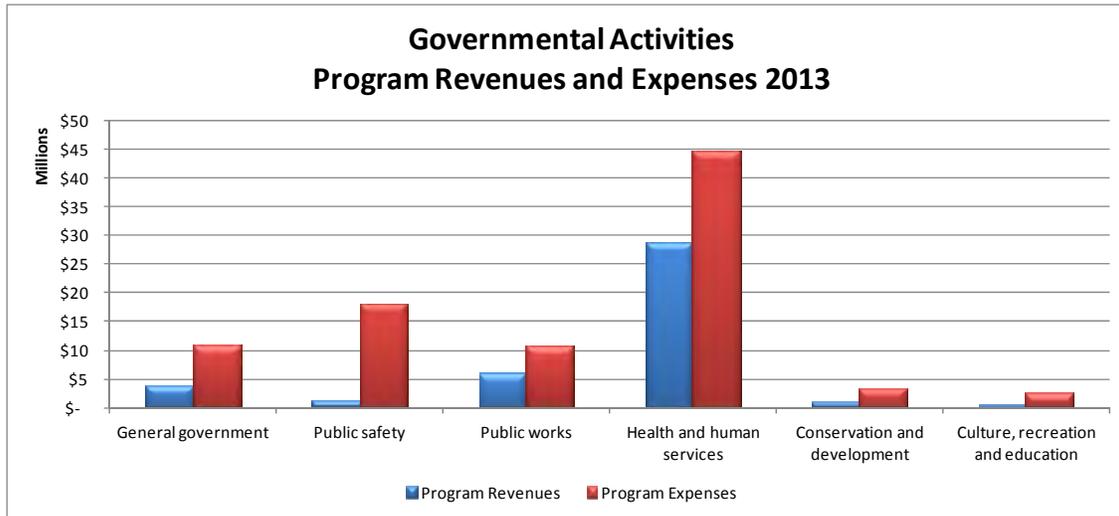
Revenues for the County's governmental activities total \$86,674,270, with property taxes and operating grants and contributions accounting for 66% of total revenues.



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Governmental activities expenses total \$91,365,697, exceeding program revenue by \$50,098,074, as the following graph displays. When general revenues, (which include such items as property tax, investment earnings, sales tax and grants and contributions not restricted to specific programs) are included, total expenses exceed revenues by \$4,691,427 prior to transfers.



Business-Type Activities

Business-type activities for the current year decreased net position by \$350,552. Hillview Health Care Center experienced a loss of \$249,700 before internal service fund allocations.

The Solid Waste Fund experienced no significant changes from 2012 and increased net position by \$9,646 before internal service fund allocations.

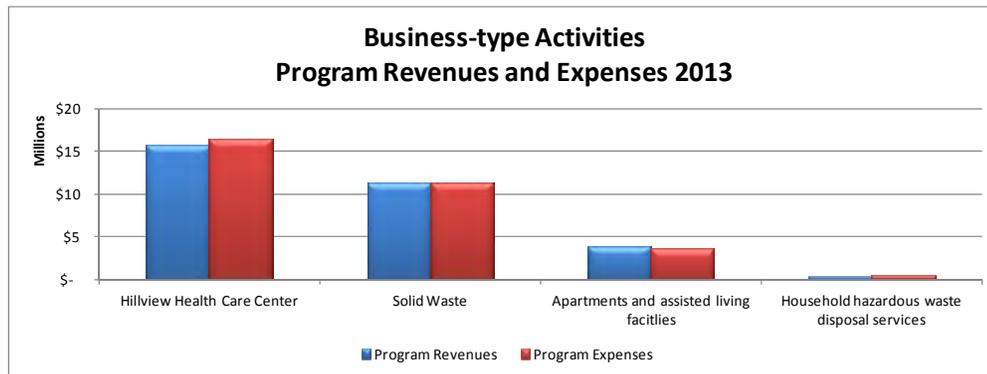
Hillview Terrace had a positive 2nd year of operations, resulting in an increase in net position of \$140,742, while Maplewood CBRF, and Ravenwood finished the year with an increase in net position of \$80,712 and \$75,521 respectively.

Construction of Monarch Manor (a new 8-bed community based residential facility) began in the fall of 2013. This will replace MacIntosh Manor, which will be up for sale in 2014. A resolution was approved to transfer \$200,000 from the Lakeview Capital Committed Fund Balance (part of the General Fund) to start construction. A loan from the General Fund for up to \$800,000 was approved to fund the remainder of the construction, with \$400,000 of this amount being advanced at December 31, 2013 to Monarch Manor. The loan will be paid back over 20 years with an interest rate of 3.5%.

The business-type activities net position was also decreased by the allocation of the internal service funds. The self-health insurance fund decreased business-type net position by \$581,149 and the liability self insurance fund increased net position by \$5,908.

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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.

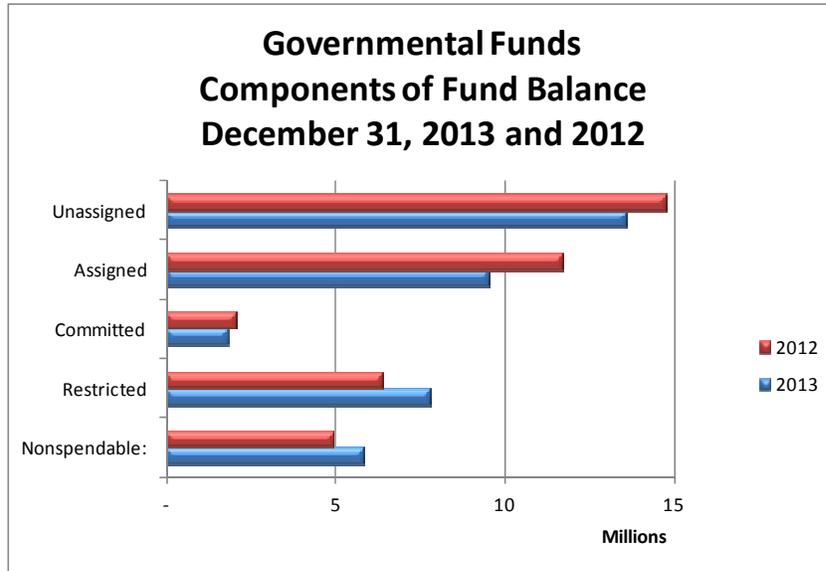
Governmental Funds: The general government functions are contained in the General, Special Revenue, Debt Service, and Capital Project funds (when applicable). The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County Board itself, or the Executive Committee, who has the authority to assign resources for use for particular purposes.

At December 31, the County's governmental funds reported combined fund balances of \$38,445,548, a decrease of \$1,313,420 in comparison with the prior year. Unassigned fund balance of \$13,569,192 is available for spending at the County's discretion. The remainder of fund balance is either nonspendable, restricted, committed, or assigned. The nonspendable fund balance of \$5,795,615 consists of amounts set aside for inventories and prepaids, advances to other funds, and delinquent property taxes. Restricted fund balance of \$7,770,909 consists of amounts legally required to be expended for specified purposes. Committed fund balance of \$1,793,251, consists of amounts the County Board committed for particular purposes; including: Human Services economic support reserve, and General Fund reserves for Monarch Manor construction, park plat, farmland development, Lake Neshonic improvements, Lakeview improvements, parks and interest stabilization. Assigned fund balance of \$9,516,581, consists of purchase orders, carryforwards, amounts appropriated from fund balance as part of the budget process, and unspent fund balances of the special revenue funds.

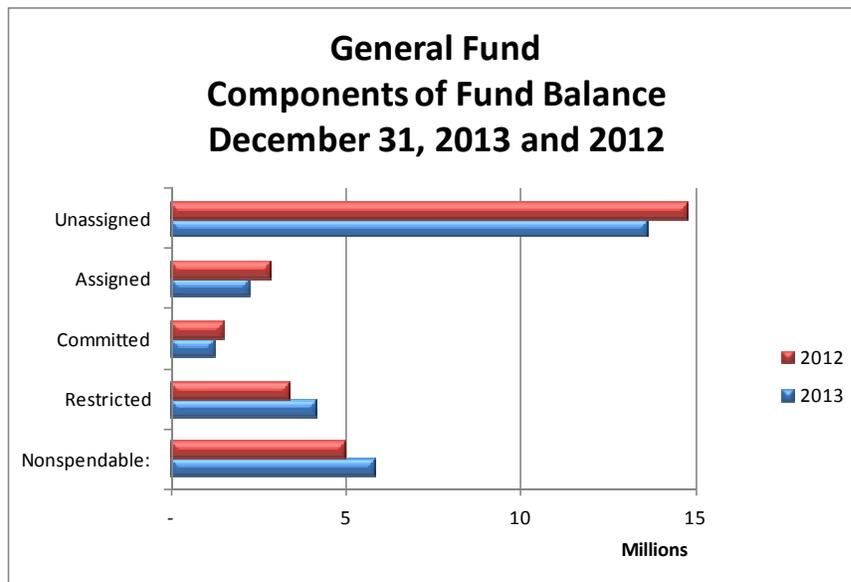
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The following chart compares the components of fund balance for the governmental funds for 2013 and 2012.



The following chart compares the components of fund balance for the general fund for 2013 and 2012.



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 unassigned fund balance and total fund balance to total fund expenditures. As of December 31, unassigned fund balance of the General Fund was \$13,569,192 while total fund balance was \$26,896,793. Unassigned fund balance represents 43.1% of total general fund expenditures, while total fund balance represents 85.4% of total General Fund expenditures. In relation to General Fund revenues, unassigned fund balance

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represents 43.2% of total General Fund revenues. Combining the unassigned fund balance with the committed interest stabilization and restricted excess sales tax reserve, the ratio of these totals to total expenditures would be 54.3%. These ratios show that even in the current economic downturn, the County is in a good position to meet any upcoming obligations.

	2013		
	General Fund	Percentage of Expenditures	Percentage of Revenue
Total revenues	\$31,386,078	99.6%	-
Total expenditures	31,511,179	-	100.4%
Unassigned fund balance	13,569,192	43.1%	43.2%
Total fund balances	26,896,793	85.4%	85.7%

During 2013 the County Board approved changing the policy regarding the ratio of unassigned General Fund balance to total operating expenditures. The change was to 25-50% instead of 40-50%. As of December 31 it is at 43.1%. County policy limits the use of unassigned fund balance to fund capital expenditures, prepayment of outstanding debt, start-up costs of new programs, other non-recurring expenditures, or emergencies. During 2013, the County approved loaning \$800,000 to Monarch Manor for the construction of the new 8-bed CBRF. This reduced the unassigned fund balance by \$800,000 (\$400,000 was recorded as non-spendable for advances and \$400,000 was committed to be advanced in 2014). This was a conscience decision to loan available cash from the General Fund instead of issuing new debt. By keeping the loan within the County, Monarch Manor saves on debt issue costs and has a more favorable interest rate than in the market, and the General Fund benefits by gaining more interest earnings. The County will continue to monitor the appropriate use of fund balance in the best interest of taxpayers.

During the fiscal year, the fund balance of the County's General Fund decreased by \$391,575. Key factors contributing to this increase are as follows:

- The original budget for the general fund projected a deficit of \$2,256,866 after transfers to other funds totaling \$316,384. The actual decrease for the general fund was \$391,575, which exceeded the original budget by \$1,865,291. These variances are explained in the General Fund Budgetary Highlights.
- Realization of \$2,696,741 in total expenditures under final budget. Significant expenditure variances are explained in the General Fund Budgetary Highlights.

The County's Human Services Fund, a major fund, has a total fund balance of \$6,572,574, a decrease of \$836,528 from the prior year. Of this fund balance, \$3,266 was nonspendable for prepayments; \$440,265 was restricted for the Western Region for Economic Assistance (WREA) Consortium; \$574,910 was committed for programs within the economic support section; and \$5,554,133 was assigned for human service programs. The Human Services Fund's original budget called for use of fund balance in the amount of \$859,169; the final budget called for the use of fund balance of \$903,503; but closed out the year with a use of \$836,528, representing a positive variance of \$66,975 as compared to the final budget.

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This variance is mainly due to salary and fringe savings because of attrition and holding vacant positions open as long as possible. The budget originally planned for attrition savings of \$150,000, but the actual levy savings from salary and fringe was \$294,000.

The County's Debt Service Fund, a major fund, had a fund balance of \$1,155,096 at December 31 which was an increase of \$269,787 from the prior year.

The Business Fund, a major fund, had a fund balance of \$433,032, which was an increase of \$95,959 from the prior year. The total fund balance is restricted for economic development programs within the Business Fund.

The following schedules present a summary of general, special revenue, and debt service funds revenues and expenditures for the current year ended and the amount and percentage of increases and decreases in relation to the prior year.

Resources by Source Governmental Funds						
	2013		Percent of		Increase (Decrease) from prior year	
	Amount	Total	Total	Amount	Percent	
Taxes (property and other)	\$ 38,425,535		48.37%	\$ 181,179		0.47%
Intergovernmental revenues	30,195,013		38.01%	208,701		0.70%
Interdepartmental revenues	536,443		0.68%	10,487		1.99%
Licenses and permits	1,821,883		2.29%	778,009		74.53%
Fines, forfeits and penalties	387,206		0.49%	(38,387)		-9.02%
Public charges for services	5,783,557		7.28%	(306,251)		-5.03%
Intergovernmental charges for services	1,336,882		1.68%	11,048		0.83%
Miscellaneous revenues	<u>954,559</u>		1.20%	<u>(1,046,774)</u>		-52.30%
	<u>\$ 79,441,078</u>		100.00%	<u>\$ (201,988)</u>		

Governmental property taxes decreased by \$28,190 to \$27,022,128 which represents 34.0% of total revenues. Sales tax within the General Fund increased by \$268,686 from the previous year, which shows continued economic recovery in the county.

Licenses and permit revenues increased by \$778,009 of which \$723,506 was a one-time payment of an environmental impact fee paid to the County by the Wisconsin Department of Administration for the construction of Hampton-Rochester-La Crosse Transmission Line by Xcel Energy.

Miscellaneous revenues decreased by \$1,046,774 due to investment earnings being lower. Also during 2012, there was a one-time contribution of \$615,000 from Mississippi Valley Health Services Commission. \$299,969 of this amount was recorded in the General Fund, while the remaining \$315,031 was reported within the Human Services Fund.

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Expenditures by Function				
Governmental Funds				
	2013	Percent of	Increase (Decrease)	
			Amount	Percent
		Total	Amount	Percent
General Government	\$ 11,133,385	13.70%	\$ 191,673	1.75%
Public Safety	15,811,438	19.46%	508,895	3.33%
Public Works	6,171	0.01%	(23,179)	-78.97%
Health and Human Services	42,744,172	52.61%	1,252,522	3.02%
Culture, Recreation and Education	3,066,179	3.77%	147,984	5.07%
Conservation and Development	2,235,775	2.75%	(462,357)	-17.14%
Miscellaneous	100,714	0.12%	20,892	26.17%
Debt Service	5,136,767	6.32%	(3,250,999)	-38.76%
Capital Outlay	1,021,664	1.26%	183,937	21.96%
	<u>\$ 81,256,265</u>	100.00%	<u>\$ (1,430,632)</u>	

Total governmental fund expenditures decreased by \$1,430,632 from 2012.

General government and public safety increased expenditures, primarily from several retirements during 2013 and employees switching to family health insurance.

Health and human services expenditures increased by \$1,252,522. This was due primarily to additional funding received by the WREA (Western Region for Economic Assistance) Consortium in conjunction with the implementation of the Affordable Care Act. WREA was awarded \$1,196,568 of additional funding for 2013, of which \$768,664 was spent; with the remaining being carried forward to 2014. Another contributing factor was the In Home Safety Services Regional Grant which was awarded during 2012. This is a multi-county grant which began during 2012. From 2012-2013, total expenses claimed under this grant, not including existing salary and fringe costs, increased by \$274,000. Finally, there was also an increase in high-cost institutional placements of \$150,000.

Conservation and development expenditures decreased by \$462,357 partially due to a \$545,000 community development based grant being completed during 2012.

Debt service expenditures decreased due to the fact in 2012 the county paid off the 2001A General Obligation Refunding Bonds early. The total principal and interest was \$2,754,044 for that issue.

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 position of the County's enterprise funds at December 31:

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	2013	2012
Hillview Health Care Center	\$ 6,126,908	\$ 6,376,608
Solid Waste	7,115,392	7,105,746
Apartments and assisted living facilities	6,542,941	6,042,444
Household hazardous waste disposal services	947,958	983,712
Totals	\$ 20,733,199	\$ 20,508,510

As of December 31, the County's enterprise funds reported combined net position of \$20,733,199. Of that amount, \$8,655,609 or 41.7% represents the net investment in capital assets. The remaining net position, \$12,077,590 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.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and final amended budget resulted in \$1,430,835 of increases in expenditures due to carryforwards and open purchase orders from fiscal year 2012 to 2013, and adjustments throughout the year because of new grants.

Differences between final amended budget and the actual revenues and expenses resulted in a \$3,450,992 positive variance in the General Fund before other financing sources and uses. The major reasons for the variance are as follows:

Revenues:

- Taxes
 - Property tax increased by \$227,444 for the General Fund from the previous year.
 - Sales tax increased \$268,686 from the previous year and \$361,246 higher than budget indicating the local economy is improving.
 - Interest on taxes was \$82,078 lower than the previous year as there was a large interest payment in 2012 related to a foreclosure. The 2013 amount is similar to previous years.
- Licenses and Permits
 - A one-time environmental impact fee was paid to the County from the State Department of Administration of \$723,506 due to the construction activities of the Hampton-Rochester-La Crosse Transmission Line by Xcel Energy. This amount was not budgeted in 2013.
- Public Charges for Services
 - Register of Deeds fees were down by \$33,001 from the prior year which reflects less mortgage refinancing due to increased consumer mortgage interest rates.
 - Consolidated court costs, fees, and charges were down by \$57,669 from the prior year due to fewer civil and small claims being filed.

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- Law enforcement fees were down by \$71,034 due to fewer paper services on foreclosures and legal processing and lower tax intercept collectability on confined inmates compared to the prior year.
- Miscellaneous Revenues
 - Investment earnings were down by \$498,181 from the previous year and \$259,435 lower than budget due to market fluctuations.
 - Donations were down by \$290,895 from the previous year due to a 2012 one-time contribution from the Mississippi Valley Health Services Commission in the amount of \$299,969.

Expenditures:

- General Government
 - The Finance department continues to become more efficient and did not fill a vacated position during 2013, saving approximately \$50,000.
 - Worker's compensation insurance expense was less than budgeted by \$115,058 and \$47,454 less than the previous year due to continued emphasis of employee safety and ergonomic programs.
 - Due to several retirements throughout the county, retiree's insurance payouts were \$172,370 more in 2013 than 2012 and were \$126,302 higher than budgeted.
 - The Register of Deeds office started an imaging project in 2012 to redact social security numbers from historical documents available online. The project is ongoing and in 2013 the expenditure was reduced by \$57,454 as no imaging projects were done in 2013. The only expense was clerk wages who are redacting historical documents as time permits.
 - Information technology expenditures were less than budgeted by \$62,598, but increased from the prior year by \$190,184. This was due to significant savings during 2012 for vacancies and delayed hiring. These positions were filled early in 2013, increasing salaries by \$92,833. Computer software, licensing, and hardware costs increased by \$86,837 due to changes within the Microsoft licensing, additional server replacements and outfitting the Board with computer equipment.
- Public Safety
 - Central dispatch expenditures increased by \$92,910 due to salaries and fringe increases from a raise and a few employees selecting health insurance that were not enrolled in 2012.
 - Law enforcement expenditures were up by \$97,737 from the prior year partially due from a settlement payout to a former deputy as well as higher vehicle damage repair expenditures than the prior year.
 - Jail and court services expenditures increased by \$288,621 due to salaries and fringe increases from a raise and employees switching from single to family insurance plans. Also, the department purchased an inmate management software for \$27,200.
- Culture, Recreation and Education
 - University Extension was under budget by \$75,866. This was due to vacant positions that were filled with temporary clerical services, which saved approximately \$25,000; finding

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efficiencies in printing and postage saving approximately \$14,000; and a program for community based training in the amount of \$10,370. In addition, a grant relating to wildlife damage to farm crops was less in revenues and expenditures than projected for 2013, saving approximately \$12,000.

- The Parks department took over the operations of the Goose Island Park from a concessionaire during 2013. The expenditures increased by \$75,955 to run the campground store and purchase merchandise inventory to sell. After reviewing year-end totals, the Goose Island profit was approximately \$17,000. The County will continue to operate the campground in the same manner in 2014.
- Conservation and Development
 - Land conservation expenditures were less than budgeted by \$99,814, and revenues were less than budgeted by \$70,200. This was mainly due to the land and water resources management implementation grant that came in under budget on both revenues and expenditures by \$36,270. These are cost-reimbursement programs that depend on the number and cost of projects that are completed during the year.
 - Zoning expenditures were less than budgeted by \$47,393 due to a reorganization the department underwent during 2012. Actual salaries and fringe were higher than 2012 by \$73,588 due to the vacancy savings of 2012.
- Miscellaneous
 - Salary contingency of \$500,000 was budgeted for 2013. \$579,004 was carried forward from unused 2012 appropriations for a total of \$1,079,004. \$400,000 of this amount was used for the 2013 budget to fund the retiree insurance account and \$68,473 was used to cover a back pay settlement with a former deputy. \$200,000 was projected to be used to offset retiree health insurance in the 2014 budget, while the remaining \$410,531 was carried forward to be used in 2014 to moderate the increased costs of salary and fringe in the 2014 budget.
- Capital Outlay
 - Capital outlay expenditures were less than the final budget by \$911,949. Projects that were not completed in 2013 will have funds carried forward to 2014 in the amount of \$768,439.

Actual expenditures for maintenance of the downtown campus buildings, reported under General Government, Public Safety, and Health and Human Services, were less than budgeted by \$129,427. The largest savings of \$82,834 was in utilities, particularly in natural gas. As the budget was prepared for 2013, the estimates were based on the current commodity rates, and during 2013 the rates for natural gas varied from amounts used in budget preparation.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2013

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business-type activities at December 31 amounted to \$143,520,734 (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-wide financial statements. The County has elected to use the straight-line depreciation method of reporting capital assets.

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Capital Assets						
Land	\$ 5,972,055	\$ 5,556,162	\$ 987,506	\$ 987,506	\$ 6,959,561	\$ 6,543,668
Land Improvements	3,842,419	3,826,932	26,537,896	26,520,515	30,380,315	30,347,447
Buildings	70,832,155	70,834,845	17,020,677	16,986,885	87,852,832	87,821,730
Machinery and equipment	28,331,663	27,213,602	9,769,505	9,455,484	38,101,168	36,669,086
Infrastructure	95,653,229	92,475,033	-	-	95,653,229	92,475,033
Construction in progress	<u>3,004,114</u>	<u>1,092,092</u>	<u>7,284,459</u>	<u>6,655,702</u>	<u>10,288,573</u>	<u>7,747,794</u>
Total capital assets	207,635,635	200,998,666	61,600,043	60,606,092	269,235,678	261,604,758
Less:						
Accumulated Depreciation	<u>86,596,398</u>	<u>81,118,242</u>	<u>39,118,546</u>	<u>37,460,081</u>	<u>125,714,944</u>	<u>118,578,323</u>
Total net capital assets	<u>\$ 121,039,237</u>	<u>\$ 119,880,424</u>	<u>\$ 22,481,497</u>	<u>\$ 23,146,011</u>	<u>\$ 143,520,734</u>	<u>\$ 143,026,435</u>

The largest increase for 2013 was in infrastructure in the government-type activities due to the re-construction of County Road OA during 2013.

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

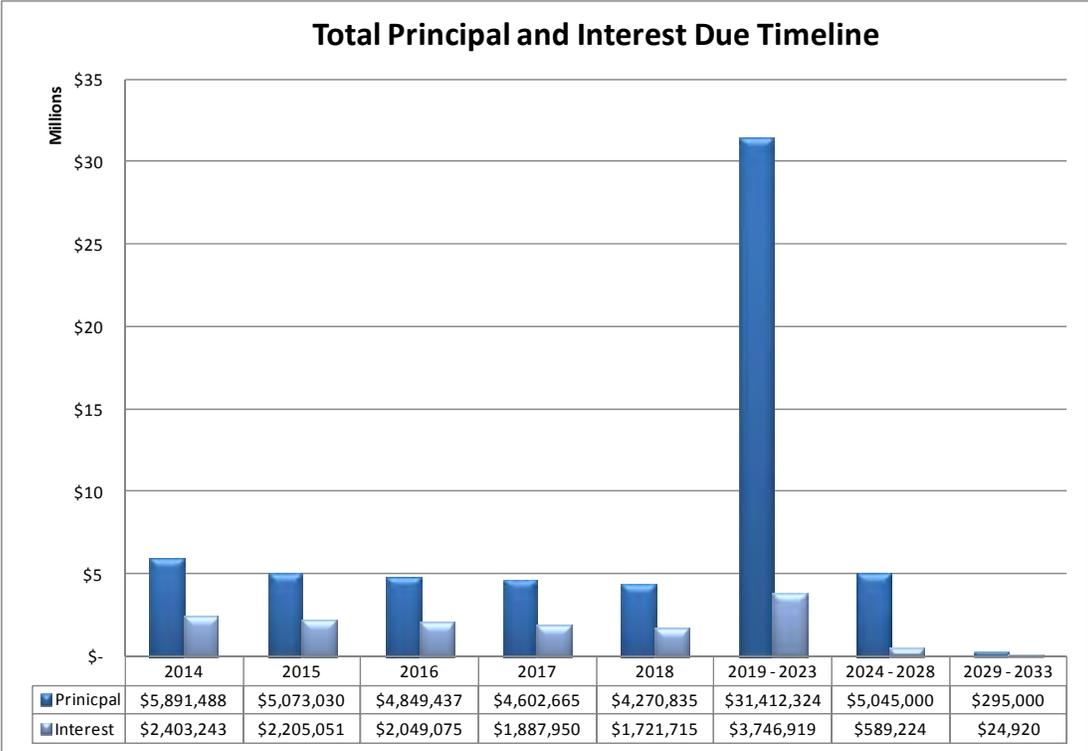
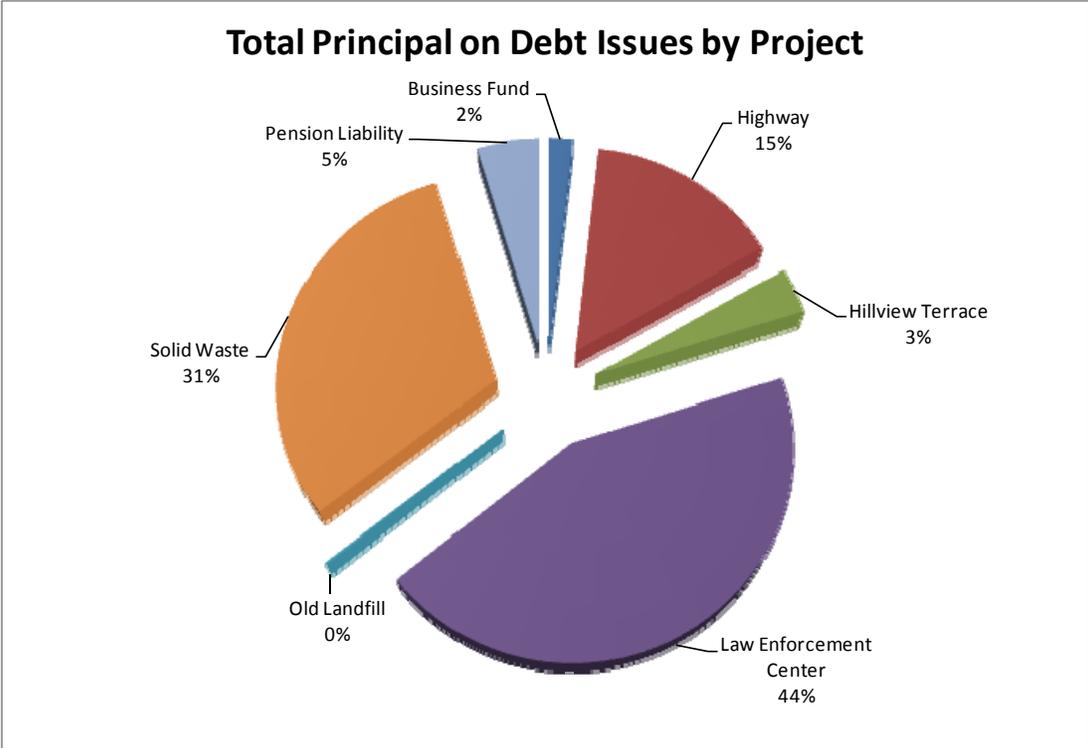
Long-Term Debt

At December 31, the County had \$61,439,778 of general obligation debt outstanding. During the year, the County issued \$5,245,000 of general obligation bonds for highway road construction. 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. At December 31, the County's total amount applicable to debt margin was \$60,284,682 which was well below the legal limit of \$403,187,035. The net debt per capita equaled \$526 at year-end.

The County maintains an "Aa1" rating from Moody's Investors Services for general obligation debt. The total principal on debt, by project, is shown in the chart below as well as the principal and interest payments by the year due.

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2013



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

LA CROSSE COUNTY, WISCONSIN
Management's Discussion and Analysis

December 31, 2013

Economic Factors

In 2013, the City of La Crosse was ranked #2 in the “Most Exciting Small Cities in America” by Movoto due to the active nightlife, active lifestyle, and young population the area has to offer. The City of La Crosse was also ranked #17 in Luminosity’s “Smartest Cities in America.”

In 2012, Experian Credit Services ranked La Crosse 8th in the Nation for high personal credit scores. Four of the top ten cities were in Wisconsin, indicating that La Crosse and surrounding areas to be the most fiscally responsible areas in the Nation. High credit scores allow easier access to credit, but also affect the interest rate a consumer pays when borrowing.

In 2011, Forbes.com ranked La Crosse in the top 40 for “Best Places for Business and Careers”. 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 2012, Kiplinger’s Personal Finance magazine has once again nationally recognized the University of Wisconsin-La Crosse for academic quality and affordability. 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. The University also was ranked #2 among Midwest Public Universities by US News & World Report in 2011.

In 2012, the County received national recognition by the Federal Environmental Protection Agency for the efforts to turn methane gas from the county landfill into electricity and heat for a local medical center. The project, along with the County’s many other waste diversion projects, allowed the County to be the first landfill and the first municipal entity to be accepted into the Wisconsin DNR’s Green Tier Program in 2011.

These accolades are just a few 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 POSITION**

December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and investments	\$ 41,490,147	\$ 18,402,859	\$ 59,893,006	\$ 294,344
Receivables (net of allowance for uncollectibles)	50,487,747	4,321,612	54,809,359	968,349
Internal balances	1,207,033	(1,207,033)	-	-
Inventories and prepayments	1,579,641	135,764	1,715,405	-
Other assets	450,862	252,444	703,306	-
Restricted cash and investments	822,233	8,832,637	9,654,870	31,105
Capital assets not being depreciated:				
Construction in progress	3,004,114	7,284,459	10,288,573	-
Land	5,972,055	987,506	6,959,561	-
Capital assets being depreciated:				
Land improvements	3,842,419	26,537,896	30,380,315	-
Buildings	70,832,155	17,020,677	87,852,832	-
Machinery and equipment	28,331,663	9,769,505	38,101,168	-
Infrastructure	95,653,229	-	95,653,229	-
Accumulated depreciation	(86,596,398)	(39,118,546)	(125,714,944)	-
Total Assets	<u>217,076,900</u>	<u>53,219,780</u>	<u>270,296,680</u>	<u>1,293,798</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred capital cost fees	-	5,222,990	5,222,990	-
Total deferred outflows of resources	<u>-</u>	<u>5,222,990</u>	<u>5,222,990</u>	<u>-</u>
LIABILITIES				
Accounts payable and other current liabilities	7,557,123	2,585,650	10,142,773	87,812
Claims payable	1,913,867	560,724	2,474,591	-
Unearned revenue	20,818	34,200	55,018	-
Accrued interest	479,440	255,215	734,655	-
Long-Term Liabilities:				
Compensated absences - current	2,274,016	511,175	2,785,191	-
Compensated absences - noncurrent	4,650,253	-	4,650,253	-
Post employment benefit obligation - noncurrent	826,056	-	826,056	-
Bonds and notes payable - current	4,287,015	1,673,358	5,960,373	-
Bonds and notes payable - noncurrent	36,601,981	19,251,890	55,853,871	-
Landfill post closure costs - current	16,276	13,453	29,729	-
Landfill post closure costs - noncurrent	569,147	9,499,256	10,068,403	-
Total Liabilities	<u>59,195,992</u>	<u>34,384,921</u>	<u>93,580,913</u>	<u>87,812</u>
DEFERRED INFLOWS OF RESOURCES				
Subsequent year property tax levy	30,830,842	115,577	30,946,419	-
Total deferred inflows of resources	<u>30,830,842</u>	<u>115,577</u>	<u>30,946,419</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	84,758,287	8,655,609	93,413,896	-
Restricted for:				
Debt service	675,656	-	675,656	-
Excess sales tax	2,950,818	-	2,950,818	-
Elderly programs	381,265	-	381,265	-
Land records	379,670	-	379,670	-
Business fund	6,033,579	-	6,033,579	-
Human service programs	441,414	-	441,414	-
Environmental programs	723,506	-	723,506	-
Library programs	233,978	-	233,978	-
Urban transportation	214,708	-	214,708	-
Register of deeds	245,679	-	245,679	-
Other purposes	35,611	-	35,611	-
Unrestricted	29,975,895	15,286,663	45,262,558	1,205,986
Total Net Position	<u>\$ 127,050,066</u>	<u>\$ 23,942,272</u>	<u>\$ 150,992,338</u>	<u>\$ 1,205,986</u>

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, 2013

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES				
General government	\$ 10,885,928	\$ 3,291,819	\$ 520,760	\$ -
Public safety	18,032,416	1,074,982	204,351	-
Public works	10,816,398	3,791,226	1,598,807	599,026
Health and human services	44,556,751	3,918,816	24,738,084	-
Culture, recreation and education	3,305,864	540,203	82,027	-
Conservation and development	2,392,412	478,667	428,855	-
Interest on long-term debt	1,375,928	-	-	-
Total governmental activities	91,365,697	13,095,713	27,572,884	599,026
BUSINESS TYPE ACTIVITIES				
Hillview Health Care Center	16,346,777	14,471,625	1,184,955	-
Solid Waste	11,361,672	11,343,402	-	-
Apartments and assisted living facilities	3,574,855	3,827,918	31,944	-
Household hazardous waste disposal services	478,777	319,601	-	-
Total business type activities	31,762,081	29,962,546	1,216,899	-
TOTAL PRIMARY GOVERNMENT	\$ 123,127,778	\$ 43,058,259	\$ 28,789,783	\$ 599,026
COMPONENT UNIT				
Mississippi Valley Health Services	\$ 11,487,615	\$ 9,954,088	\$ 1,057,297	\$ -

GENERAL REVENUES

Property taxes
Sales taxes
Other taxes
Grants and contributions, not restricted to specific programs
Investment earnings and interest on delinquent taxes

TRANSFERS

Total general revenues and transfers

CHANGE IN NET POSITION

NET POSITION, BEGINNING OF YEAR

NET POSITION, 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, 2013

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

<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>	<u>Component Unit</u>
\$ (7,073,349)	\$ -	\$ (7,073,349)	\$ -
(16,753,083)	-	(16,753,083)	-
(4,827,339)	-	(4,827,339)	-
(15,899,851)	-	(15,899,851)	-
(2,683,634)	-	(2,683,634)	-
(1,484,890)	-	(1,484,890)	-
(1,375,928)	-	(1,375,928)	-
<u>(50,098,074)</u>	<u>-</u>	<u>(50,098,074)</u>	<u>-</u>
-	(690,197)	(690,197)	-
-	(18,270)	(18,270)	-
-	285,007	285,007	-
-	(159,176)	(159,176)	-
<u>-</u>	<u>(582,636)</u>	<u>(582,636)</u>	<u>-</u>
(50,098,074)	(582,636)	(50,680,710)	-
-	-	-	(476,230)
29,724,209	115,000	29,839,209	-
10,561,246	-	10,561,246	-
28,541	-	28,541	-
4,220,936	-	4,220,936	-
871,715	17,098	888,813	175
(99,986)	99,986	-	-
<u>45,306,661</u>	<u>232,084</u>	<u>45,538,745</u>	<u>175</u>
(4,791,413)	(350,552)	(5,141,965)	(476,055)
<u>131,841,479</u>	<u>24,292,824</u>	<u>156,134,303</u>	<u>1,682,041</u>
<u>\$ 127,050,066</u>	<u>\$ 23,942,272</u>	<u>\$ 150,992,338</u>	<u>\$ 1,205,986</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, 2013

	General Fund	Human Services Fund	Debt Service Fund	Business Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 21,430,130	\$ 5,993,364	\$ 1,155,096	\$ 729,483	\$ 2,768,292	\$ 32,076,365
Restricted cash and investments	-	-	-	-	591,531	591,531
Receivables (net of allowance for uncollectibles)	15,561,588	15,525,182	4,306,934	6,580,666	4,556,596	46,530,966
Due from other funds	121,412	-	-	-	-	121,412
Advance to other funds	1,382,072	-	-	-	-	1,382,072
Inventories and prepayments	426,522	3,266	-	-	8,207	437,995
Other assets	809	-	-	-	-	809
TOTAL ASSETS	\$ 38,922,533	\$ 21,521,812	\$ 5,462,030	\$ 7,310,149	\$ 7,924,626	\$ 81,141,150
LIABILITIES						
Accounts payable and other current liabilities	\$ 3,473,520	\$ 3,082,371	\$ -	\$ -	\$ 491,744	\$ 7,047,635
Due to other funds	30,680	2,466	-	-	12,186	45,332
Advances from other funds	-	-	-	296,451	-	296,451
Unearned revenues	834	-	-	-	19,275	20,109
Total liabilities	3,505,034	3,084,837	-	296,451	523,205	7,409,527
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	8,399,051	11,369,913	4,306,934	-	3,988,113	28,064,011
Unavailable revenue-intergovernmental grants	121,655	-	-	-	-	121,655
Unavailable revenue-client services	-	494,488	-	-	-	494,488
Unavailable revenue-loan repayments	-	-	-	6,580,666	25,255	6,605,921
Total deferred inflows of resources	8,520,706	11,864,401	4,306,934	6,580,666	4,013,368	35,286,075
FUND BALANCES						
Nonspendable	5,784,142	3,266	-	-	8,207	5,795,615
Restricted	4,134,711	440,265	1,155,096	433,032	1,607,805	7,770,909
Committed	1,218,341	574,910	-	-	-	1,793,251
Assigned	2,190,407	5,554,133	-	-	1,772,041	9,516,581
Unassigned	13,569,192	-	-	-	-	13,569,192
Total fund balances	26,896,793	6,572,574	1,155,096	433,032	3,388,053	38,445,548
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 38,922,533	\$ 21,521,812	\$ 5,462,030	\$ 7,310,149	\$ 7,924,626	\$ 81,141,150

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 POSITION**

December 31, 2013

Total Fund Balances - Governmental Funds	\$	38,445,548
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		54,185,575
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.		(40,363,369)
Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements.		(525,627)
Interest is not accrued at the fund level, but rather is recognized as an expenditure when due.		(479,440)
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.		75,569,729
Revolving loan funds have unavailable revenue in the fund statements.		5,625,802
Inventories are not reported in the fund statements.		288,372
Receivables that are not available to pay for current period expenditures, and therefore are recorded as deferred inflows in the fund statements.		1,595,553
Liability for post-closure costs for the old landfill are not recorded as a liability on the fund statements.		(585,423)
Compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.		<u>(6,706,654)</u>
Total Net Position - Governmental Funds	\$	<u><u>127,050,066</u></u>

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, 2013

	General Fund	Human Service Fund	Debt Service Fund	Business Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 19,262,439	\$ 11,201,913	\$ 3,977,484	\$ -	\$ 3,983,699	\$ 38,425,535
Intergovernmental revenues	6,374,108	21,383,028	-	-	2,437,877	30,195,013
Interdepartmental revenues	-	-	535,537	-	906	536,443
Licenses and permits	1,239,857	-	-	-	582,026	1,821,883
Fines, forfeits and penalties	267,681	-	-	-	119,525	387,206
Public charges for services	2,590,652	1,949,081	-	-	1,243,824	5,783,557
Intergovernmental charges for services	1,336,882	-	-	-	-	1,336,882
Miscellaneous revenues	314,459	93,095	106,155	276,197	164,653	954,559
Total revenues	<u>31,386,078</u>	<u>34,627,117</u>	<u>4,619,176</u>	<u>276,197</u>	<u>8,532,510</u>	<u>79,441,078</u>
EXPENDITURES						
Current:						
General government	11,133,385	-	-	-	-	11,133,385
Public safety	14,804,906	863,049	-	-	143,483	15,811,438
Public works	-	-	-	-	6,171	6,171
Health and human services	1,605,608	34,567,484	-	-	6,571,080	42,744,172
Culture, recreation and education	1,229,613	-	-	-	1,836,566	3,066,179
Conservation and development	2,016,863	-	-	31,041	187,871	2,235,775
Miscellaneous	100,714	-	-	-	-	100,714
Debt service:						
Principal	-	-	3,461,117	150,000	123,499	3,734,616
Interest and other charges	-	-	1,315,129	40,612	10,110	1,365,851
Debt issue costs	36,300	-	-	-	-	36,300
Capital outlay	583,790	333,081	-	-	104,793	1,021,664
Total expenditures	<u>31,511,179</u>	<u>35,763,614</u>	<u>4,776,246</u>	<u>221,653</u>	<u>8,983,573</u>	<u>81,256,265</u>
Excess (deficiency) of revenues over expenditures	<u>(125,101)</u>	<u>(1,136,497)</u>	<u>(157,070)</u>	<u>54,544</u>	<u>(451,063)</u>	<u>(1,815,187)</u>
OTHER FINANCING SOURCES (USES)						
Long-term debt issued	5,245,000	-	-	-	-	5,245,000
Sale of capital assets	33,144	-	-	-	-	33,144
Bond premium	-	-	64,373	-	-	64,373
Transfers in	423,966	299,969	362,484	41,415	-	1,127,834
Transfers out	(5,968,584)	-	-	-	-	(5,968,584)
Total other financing sources (uses)	<u>(266,474)</u>	<u>299,969</u>	<u>426,857</u>	<u>41,415</u>	<u>-</u>	<u>501,767</u>
Net change in fund balances	(391,575)	(836,528)	269,787	95,959	(451,063)	(1,313,420)
FUND BALANCES, BEGINNING	<u>27,288,368</u>	<u>7,409,102</u>	<u>885,309</u>	<u>337,073</u>	<u>3,839,116</u>	<u>39,758,968</u>
FUND BALANCES, ENDING	<u>\$ 26,896,793</u>	<u>\$ 6,572,574</u>	<u>\$ 1,155,096</u>	<u>\$ 433,032</u>	<u>\$ 3,388,053</u>	<u>\$ 38,445,548</u>

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, 2013

Net changes in fund balances - total governmental funds \$ (1,313,420)

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 depreciation expense (\$2,679,301) exceeded capital asset purchases (\$869,967). (1,809,334)

Gain on sale of property is recorded in the statement of activities, while on the governmental fund the gross sales price is reported. The total of the sale prices (\$19,136) of capital assets and the loss on sale (\$8,586) is the net book value of capital assets removed. (27,722)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the statement of net position. 3,734,616

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 position. (5,245,000)

Bond premium is amortized over the life of the bonds, whereas it is recorded as income when received in the fund statements. 12,739

Interest is not accrued at the fund level. (10,077)

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 change in net position from the internal service funds allocated to the governmental funds. 872,567

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. (87,397)

Inventory items are expensed in the fund statements. 23,643

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements. 36,688

Long-term closure costs for the old landfill are not recorded as an expense in the fund statements. 14,901

Compensated absences do not require the use of current financial resources and therefore are not reported as an expenditures in the governmental funds. (993,617)

Change in Net Position of Governmental Activities \$ (4,791,413)

LA CROSSE COUNTY, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2013

	Business-type Activities- Enterprise Funds			Governmental Activities	
	Hillview Health Care Center	Solid Waste	Nonmajor Enterprise Funds	Total	Internal Service Funds
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 2,565,030	\$ 8,211,253	\$ 4,281,877	\$ 15,058,160	\$ 12,758,481
Restricted cash and cash equivalents	37,913	-	8,100	46,013	-
Restricted investments	-	8,719,261	-	8,719,261	298,065
Receivables (net of allowance for uncollectibles)	2,350,462	1,055,640	414,607	3,820,709	4,060,851
Due from other funds	-	-	-	-	50,275
Inventories and prepayments	126,499	3,753	5,512	135,764	852,465
Total current assets	<u>5,079,904</u>	<u>17,989,907</u>	<u>4,710,096</u>	<u>27,779,907</u>	<u>18,020,137</u>
Noncurrent assets					
Receivables (net of allowance for uncollectibles)	-	396,833	-	396,833	-
Other assets	-	-	-	-	18,270
Deposit in WMMIC	-	-	-	-	685,036
Capital Assets:					
Land	19,562	920,064	47,880	987,506	2,746,202
Land improvements	251,727	25,853,575	432,594	26,537,896	1,106,723
Buildings	3,734,542	1,127,290	12,158,845	17,020,677	4,917,511
Machinery, equipment, and vehicles	5,358,328	661,318	3,749,859	9,769,505	13,954,318
Infrastructure	-	-	-	-	94,642,435
Construction in progress	1,250	6,790,266	492,943	7,284,459	2,819,483
Less accumulated depreciation	(7,063,511)	(21,703,596)	(10,351,439)	(39,118,546)	(53,333,010)
Total capital assets - net	<u>2,301,898</u>	<u>13,648,917</u>	<u>6,530,682</u>	<u>22,481,497</u>	<u>66,853,662</u>
Total noncurrent assets	<u>2,301,898</u>	<u>14,045,750</u>	<u>6,530,682</u>	<u>22,878,330</u>	<u>67,556,968</u>
Total Assets	<u>7,381,802</u>	<u>32,035,657</u>	<u>11,240,778</u>	<u>50,658,237</u>	<u>85,577,105</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred capital cost fees	-	5,222,990	-	5,222,990	-
Total Deferred Outflows of Resources	<u>-</u>	<u>5,222,990</u>	<u>-</u>	<u>5,222,990</u>	<u>-</u>

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

LA CROSSE COUNTY, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2013

	Business-type Activities- Enterprise Funds			Governmental Activities	
	Hillview Health Care Center	Solid Waste	Nonmajor Enterprise Funds	Total	Internal Service Funds
LIABILITIES					
Current liabilities					
Accounts payable and other current liabilities	\$ 767,910	\$ 1,500,239	\$ 270,308	\$ 2,538,457	\$ 510,668
Claims payable	-	-	-	-	2,474,591
Other liabilities payable from restricted assets	37,913	-	8,100	46,013	-
Due to other funds	2,393	-	121,420	123,813	2,542
Unearned revenues	-	34,200	-	34,200	-
Accrued interest	-	231,741	23,474	255,215	-
Current portion of bonds and notes payable	-	1,569,573	103,785	1,673,358	-
Compensated absences	446,678	23,463	41,034	511,175	217,615
Current portion of landfill closure cost liability	-	13,453	-	13,453	-
Total current liabilities	<u>1,254,894</u>	<u>3,372,669</u>	<u>568,121</u>	<u>5,195,684</u>	<u>3,205,416</u>
Noncurrent liabilities					
Advances from other funds	-	-	1,085,621	1,085,621	-
General obligation bonds payable	-	17,271,330	1,980,560	19,251,890	-
Post employment benefit obligation	-	-	-	-	826,056
Landfill closure cost liability	-	9,499,256	-	9,499,256	-
Total noncurrent liabilities	<u>-</u>	<u>26,770,586</u>	<u>3,066,181</u>	<u>29,836,767</u>	<u>826,056</u>
Total Liabilities	<u>1,254,894</u>	<u>30,143,255</u>	<u>3,634,302</u>	<u>35,032,451</u>	<u>4,031,472</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	-	-	115,577	115,577	2,766,831
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>115,577</u>	<u>115,577</u>	<u>2,766,831</u>
NET POSITION					
Net investment in capital assets	2,301,898	1,907,374	4,446,337	8,655,609	66,853,662
Unrestricted	3,825,010	5,208,018	3,044,562	12,077,590	11,925,140
Total Net Position	<u>\$ 6,126,908</u>	<u>\$ 7,115,392</u>	<u>\$ 7,490,899</u>	<u>20,733,199</u>	<u>\$ 78,778,802</u>
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service funds and the enterprise funds over time				<u>3,209,073</u>	
NET POSITION OF BUSINESS - TYPE ACTIVITIES				<u>\$ 23,942,272</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 POSITION
PROPRIETARY FUNDS**

Year Ended December 31, 2013

	Business-type Activities- Enterprise Funds			Governmental Activities	
	Hillview Health Care Center	Solid Waste	Nonmajor Enterprise Funds	Total	Internal Service Funds
OPERATING REVENUES					
Public charges for services	\$ 14,455,577	\$ 11,316,839	\$ 3,619,799	\$ 29,392,215	\$ 5,980,871
Intergovernmental grants and fees	-	-	520,000	520,000	-
Interdepartmental revenues	-	-	-	-	15,556,669
Miscellaneous revenues	16,048	26,563	7,720	50,331	113,744
Total operating revenues	<u>14,471,625</u>	<u>11,343,402</u>	<u>4,147,519</u>	<u>29,962,546</u>	<u>21,651,284</u>
OPERATING EXPENSES					
Personnel services	12,233,340	589,876	2,351,932	15,175,148	-
Contractual services	153,288	6,858,097	243,483	7,254,868	-
Construction and maintenance	-	-	-	-	6,580,791
General and administrative services	1,271,419	34,563	395,098	1,701,080	2,411,267
Post employment benefit expense	-	-	-	-	317,644
Claims	-	-	-	-	18,095,469
Materials and supplies	774,343	22,287	108,429	905,059	-
Utilities	182,704	70,606	145,004	398,314	-
Depreciation	246,795	1,059,207	531,603	1,837,605	3,509,496
Other services and charges	1,037,753	1,711,015	133,928	2,882,696	-
Total operating expenses	<u>15,899,642</u>	<u>10,345,651</u>	<u>3,909,477</u>	<u>30,154,770</u>	<u>30,914,667</u>
Operating income (loss)	<u>(1,428,017)</u>	<u>997,751</u>	<u>238,042</u>	<u>(192,224)</u>	<u>(9,263,383)</u>
NONOPERATING REVENUES (EXPENSES)					
Property taxes	-	-	115,000	115,000	2,702,081
Intergovernmental revenues	1,184,955	-	-	1,184,955	1,598,807
Investment earnings	3,636	9,022	9	12,667	19,064
Interest expense	-	(985,291)	(121,619)	(1,106,910)	-
Amortization of debt discount	-	(11,836)	(1,215)	(13,051)	-
Rebates	-	-	31,944	31,944	-
Gain (Loss) on disposal of property and equipment	(10,274)	-	2,582	(7,692)	981
Total nonoperating revenues (expenses)	<u>1,178,317</u>	<u>(988,105)</u>	<u>26,701</u>	<u>216,913</u>	<u>4,320,933</u>
Income (loss) before transfers and capital contributions	<u>(249,700)</u>	<u>9,646</u>	<u>264,743</u>	<u>24,689</u>	<u>(4,942,450)</u>
Transfers in	-	-	200,000	200,000	5,427,200
Transfers out	-	-	-	-	(786,450)
Capital contributions	-	-	-	-	599,026
CHANGE IN NET POSITION	<u>(249,700)</u>	<u>9,646</u>	<u>464,743</u>	<u>224,689</u>	<u>297,326</u>
NET POSITION, BEGINNING	<u>6,376,608</u>	<u>7,105,746</u>	<u>7,026,156</u>		<u>78,481,476</u>
NET POSITION, ENDING	<u>\$ 6,126,908</u>	<u>\$ 7,115,392</u>	<u>\$ 7,490,899</u>		<u>\$ 78,778,802</u>
Adjustment for the net effect of the current year activity between internal service funds and enterprise funds				<u>(575,241)</u>	
CHANGE IN NET POSITION OF BUSINESS -TYPE ACTIVITIES				<u>\$ (350,552)</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, 2013

	Business-type Activities- Enterprise Funds			Total	Governmental Activities
	Hillview Health Care Center	Solid Waste	Nonmajor Enterprise Funds		Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 14,082,840	\$ 11,064,082	\$ 3,925,462	\$ 29,072,384	\$ 6,149,342
Receipts from interfund services provided	220,704	-	-	220,704	15,595,723
Receipts from cash contributions	10,058	-	-	10,058	-
Receipts from intergovernmental grants and fees	-	-	206,536	206,536	-
Miscellaneous revenue	5,990	26,563	163	32,716	109,527
Payments to suppliers and providers	(3,101,138)	(7,176,910)	(977,730)	(11,255,778)	(22,843,828)
Payments to employees for salaries and benefits	(12,180,603)	(588,091)	(2,255,397)	(15,024,091)	(4,226,325)
Payments for interfund services provided	(311,549)	(135,191)	(168,699)	(615,439)	(163,013)
Net cash flows provided by (used for) operating activities	<u>(1,273,698)</u>	<u>3,190,453</u>	<u>730,335</u>	<u>2,647,090</u>	<u>(5,378,574)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers from other funds	-	-	-	-	5,427,200
Transfers to other funds	-	-	-	-	(786,450)
Transfers from other funds	-	-	-	-	-
Proceeds from due to other funds	-	-	93,777	93,777	-
Repayment on due to other funds	-	-	(76,238)	(76,238)	-
Federal and state aids	1,138,321	-	-	1,138,321	1,598,807
Receipts from property taxes	-	-	115,000	115,000	2,702,081
Net cash flows provided by non-capital financing activities	<u>1,138,321</u>	<u>-</u>	<u>132,539</u>	<u>1,270,860</u>	<u>8,941,638</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(388,094)	(250,328)	(466,332)	(1,104,754)	(6,070,020)
Transfers from other funds	-	-	200,000	200,000	-
Proceeds from sales of capital assets	-	-	4,165	4,165	83,147
Rebates	-	-	48,835	48,835	-
Proceeds from advance from other funds	-	-	596,000	596,000	-
Payment on advance from other funds	-	-	(26,290)	(26,290)	-
Principal paid on long-term debt	-	(1,510,827)	(105,000)	(1,615,827)	-
Interest paid	-	(1,001,552)	(122,000)	(1,123,552)	-
Net cash flows used for capital and related financing activities	<u>(388,094)</u>	<u>(2,762,707)</u>	<u>129,378</u>	<u>(3,021,423)</u>	<u>(5,986,873)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	3,636	9,022	9	12,667	19,064
Redemption of investments	-	818,890	-	818,890	-
Net cash flows provided by investing activities	<u>3,636</u>	<u>827,912</u>	<u>9</u>	<u>831,557</u>	<u>19,064</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS					
	(519,835)	1,255,658	992,261	1,728,084	(2,404,745)
CASH AND CASH EQUIVALENTS, BEGINNING					
	<u>3,122,778</u>	<u>6,955,595</u>	<u>3,297,716</u>	<u>13,376,089</u>	<u>15,163,226</u>
CASH AND CASH EQUIVALENTS, ENDING					
	<u>\$ 2,602,943</u>	<u>\$ 8,211,253</u>	<u>\$ 4,289,977</u>	<u>\$ 15,104,173</u>	<u>\$ 12,758,481</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, 2013

	Business-type Activities- Enterprise Funds			Governmental Activities	
	Hillview Health Care Center	Solid Waste	Nonmajor Enterprise Funds	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) FROM OPERATING ACTIVITIES					
Operating income (loss)	\$ (1,428,017)	\$ 997,751	\$ 238,042	\$ (192,224)	\$ (9,263,383)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	246,795	1,059,207	531,603	1,837,605	3,509,496
Amortization	-	535,691	-	535,691	-
(Increase) Decrease receivables	(148,778)	(247,808)	(28,370)	(424,956)	23,050
(Increase) Decrease due from other funds	-	-	-	-	25,540
(Increase) Decrease inventories and prepayments	(7,439)	(2,706)	1,661	(8,484)	213,509
(Increase) Decrease other assets	-	-	-	-	(3,981)
(Increase) Decrease retention deposit	-	-	-	-	(4,236)
Increase (Decrease) claims payable	-	-	-	-	(115,724)
Increase (Decrease) accounts payable and other current liabilities	57,493	442,639	(9,406)	490,726	(71,771)
Increase (Decrease) due to other funds	(10,756)	-	8	(10,748)	(8,929)
Increase (Decrease) compensated absences	17,004	281	(3,203)	14,082	211
Increase (Decrease) other post employment benefit obligation	-	-	-	-	317,644
Increase (Decrease) unearned revenue	-	(4,950)	-	(4,950)	-
Increase (Decrease) landfill closure cost liability	-	410,348	-	410,348	-
Total adjustments	<u>154,319</u>	<u>2,192,702</u>	<u>492,293</u>	<u>2,839,314</u>	<u>3,884,809</u>
Net cash flows provided by (used for) operating activities	<u>\$ (1,273,698)</u>	<u>\$ 3,190,453</u>	<u>\$ 730,335</u>	<u>\$ 2,647,090</u>	<u>\$ (5,378,574)</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS PER COMBINED STATEMENT OF CASH FLOWS TO STATEMENT OF NET POSITION					
Unrestricted, January 1, 2013	\$ 3,081,610	\$ 6,955,595	\$ 3,297,052	\$ 13,334,257	\$ 15,163,226
Restricted, January 1, 2013	41,168	-	664	41,832	-
Total	<u>3,122,778</u>	<u>6,955,595</u>	<u>3,297,716</u>	<u>13,376,089</u>	<u>15,163,226</u>
Net increase (decrease) in cash and cash equivalents	<u>(519,835)</u>	<u>1,255,658</u>	<u>992,261</u>	<u>1,728,084</u>	<u>(2,404,745)</u>
Total	<u>\$ 2,602,943</u>	<u>\$ 8,211,253</u>	<u>\$ 4,289,977</u>	<u>\$ 15,104,173</u>	<u>\$ 12,758,481</u>
Unrestricted, December 31, 2013	\$ 2,565,030	\$ 8,211,253	\$ 4,281,877	\$ 15,058,160	\$ 12,758,481
Restricted, December 31, 2013	37,913	-	8,100	46,013	-
Total	<u>\$ 2,602,943</u>	<u>\$ 8,211,253</u>	<u>\$ 4,289,977</u>	<u>\$ 15,104,173</u>	<u>\$ 12,758,481</u>

* There were \$599,026 non-cash contributions of capital assets in the County Highway Fund during the year.

LA CROSSE COUNTY, WISCONSIN
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2013

	Agency Funds
ASSETS	
Cash and investments	\$ 710,016
TOTAL ASSETS	\$ 710,016
 LIABILITIES	
Accounts payable and other current liabilities	710,016
TOTAL LIABILITIES	\$ 710,016

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, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of La Crosse County conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

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 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. This report does not contain any blended component units.

Discretely Presented Component Unit

The government-wide financial statements include the Mississippi Valley Health Services (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 for the developmentally disabled. MVHS is governed by thirteen counties, including La Crosse County, each who appoint one member by the respective participating counties. In addition, La Crosse County Board exercises its will by appointing two additional members to MVHS who must serve as the president and vice president, respectively. The County contracts with MVHS to provide personnel and human resources related to the administration and management of the nursing home, as well as provide financial resources for the operations, including any incidental costs or services.

Additional information is presented in Note 13. 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 position 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 non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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

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

December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, deferred inflows of resources, liabilities, deferred outflows of resources, net position/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 nonmajor funds within the governmental and enterprise statements. An emphasis is placed on major funds within the governmental and enterprise categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets and deferred outflows, liabilities and deferred inflows, 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.

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. Revenues are received through property taxes, Federal and State grants, public charges, and miscellaneous donations.

Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, general obligation debt principal, interest and related costs. Funding is provided through property taxes and intergovernmental revenues.

Business Fund – Accounts for loans provided to businesses within the County to promote economic development and the development of the Lakeview Business Park. Revenues are received through economic grants and principal and interest repayments on loans.

Major Enterprise Funds

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

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

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

December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The County reports the following nonmajor governmental and enterprise funds:

Special Revenue Funds – used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

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

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 post-closure 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 Unit to be used for services provided to elderly residents of the county.

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.

Hillview Terrace - Accounts for the operations of the County-owned community based residential facility.

MacIntosh 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.

Monarch Manor – Accounts for the operations of the County-owned community based residential facility that was under construction during 2013.

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 assets of Lakeview Nursing Home Facility which is leased to Mississippi Valley Health Services Commission.

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

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

December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Group – 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 position 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 regardless of the timing of related cash flows. 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 inflows. 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.

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, 2013

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 recognized 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 principal and unmatured interest on long-term debt, claims, judgments, compensated absences, post employment benefits and landfill postclosure expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. 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 inflows of resources. Amounts received prior to the entitlement period are also recorded as unearned 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 inflows on its governmental funds balance sheet. Deferred inflows arise from taxes levied in the current year that are for subsequent year's operations. For governmental fund financial statements, deferred inflows 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 inflows is removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund (except agency 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 agency funds do not have a measurement focus and are reported using the accrual basis of accounting.

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, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

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 are 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, the County's share of the LGIP's assets is 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. Such amounts are recorded as property taxes receivable and deferred inflows of resources 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 position. 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 nonspendable fund balance, which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

3. Inventories and Prepayments

All inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual items are consumed, rather than when purchased. Inventory items are not for re-sale. Inventory quantities at December 31 were determined by physical count.

Inventories of governmental fund types in the fund financial statements are offset by nonspendable fund balance accounts to indicate they do not represent spendable available financial resources.

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items. Prepaid items of governmental fund types in the fund financial statements are offset by nonspendable fund balance accounts to indicate they do not represent spendable available financial resources.

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

December 31, 2013

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 post-closure 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 capital 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. The County has retroactively reported all network infrastructure acquired by its governmental activities 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 2013. 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 position. 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.

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

December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

6. 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 150 days, is paid out 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.

Compensated absences consist of accrued vacation and accrued sick leave. The general fund is responsible for the accrued sick leave liability for all the funds. Therefore, it is reported as a long-term liability within the governmental activities. Accrued vacation is considered payable within one year, and therefore is reported as a current liability within the applicable governmental activities, business-type activities, or proprietary fund statement of net position.

7. 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 position. 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 and proprietary fund 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. Issuance costs as well as principal and interest payments are reported as debt service expenditures. Discounts or premiums are reported as financing sources or uses.

8. 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.

9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one type of item that qualifies for reporting in this category in the proprietary funds as well as the government-wide statements of net position. It is the deferred charge on the capital cost fee related to the Xcel Energy contract. Additional information is found in Note 6.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to that time. The county has only one type of item that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental and proprietary funds balance sheet. The governmental and proprietary funds report unavailable revenues from four sources: property taxes, intergovernmental grants, client services and loan repayments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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

December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

10. Net Position and Fund Balance Classifications

Government – wide Statements

Net Position is classified in three components:

- a. Net investment in capital assets- Consists of 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 position – Consists of amounts 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 position – All other amounts that do not meet the definition of “restricted” or “invested in capital assets.”

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance classification is based primarily on the extent to which the County is bound to honor constraints on the use of the resources reported in each governmental fund. Proprietary fund net position is classified the same as in the government-wide statements.

See Note 9 for an explanation of the various fund balance and net position descriptions.

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

December 31, 2013

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. The legal level of budgetary control is the function level in the General Fund and total expenditures in all other funds.
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 unassigned 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 in 2011 that limits the County's future tax levy rates. For 2012 and 2013 the County is limited to the prior year tax levy dollar amount (excluding TIF districts), or the percentage change in the County's equalized value due to net new construction. 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 County may issue debt by adopting a resolution of at least 2/3 vote of the County Board of Supervisors present so long as the debt rate does not exceed the 1993 rate of 78 cents. 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 POSITION

The Regent Manor nonmajor enterprise fund had deficit net assets at December 31, 2013 of \$53,502. This deficit is expected to be funded through future user fees.

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

December 31, 2013

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.

Investment Type	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 26,113,835	\$ 26,836,713	Custodial credit risk
U.S. Treasury Notes	5,903,454	5,903,454	Interest rate risk, custodial credit risk
Treasury Inflation Protected Securities	5,551,783	5,551,783	Interest rate risk, custodial credit
U.S. Agency Securities	21,526,255	21,526,255	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
State of Wisconsin Local Government Investment Pool	1,391,748	1,391,748	Interest rate risk, credit risk
Certificates of Deposit	6,000,000	6,000,000	Interest rate risk, credit risk, custodial credit risk, concentration of credit risk
Money Market Funds/ Cash Equivalents	4,088,669	4,088,669	Interest rate risk, credit risk
Petty Cash	7,597	7,597	N/A
Total Deposits and Investments	\$ 70,583,341	\$ 71,306,219	

Reconciliation to the Financial Statements

Per statement of net position	
Cash and investments-primary government	\$ 59,893,006
Cash and investments-component unit	294,344
Restricted cash and investments-primary government	9,654,870
Restricted cash and investments-component unit	31,105
Per statement of fiduciary net position	
Agency funds - cash and investments	710,016
Total cash and investments	\$ 70,583,341

La Crosse County has implemented GASB standards which establish disclosure requirements related to deposit risks: custodial credit risk and foreign currency risk and 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, 2013

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 following deposit (which was over and above the \$650,000 deposit insurance) \$28,860,190 in County funds had the necessary collateral held in the County's name at a third party custodian, Wells Fargo Bank Northwest-which is a separate banking charter. The County had on deposit at Coulee State Bank \$98,497 which was over and above the \$650,000 deposit insurance. The County had on deposit at Union State Bank \$609,662 which was over and above the \$650,000 deposit insurance. The County had on deposit at U.S. Bank \$111,858 which was over and above the deposit insurance. All other County deposits at other depositories did not exceed the \$650,000 deposit insurance limit at December 31.

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, technical college 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. The Wisconsin Local Government 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 on one day's notice. At December 31, 2013 the County's share of the LGIP's assets are reported at fair value.

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

December 31, 2013

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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.

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

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

Investment Type	Fair Value	Maturity Range	Interest Rate Range
U.S. Treasury Notes	\$ 5,903,454	3/2014 - 11/2017	.25 - 2.17%
Treasury Inflation Protected Securities	5,551,783	1/2014 - 7/2015	.5 - 2%
U.S. Agency Securities			
Federal National Mortgage Association (FNMA)	9,552,453	3/2015 - 2/2041	.375-4.095%
Federal Home Loan Mortgage Corporation (FHLMC)	5,082,797	6/2017 - 5/2036	.65 - 4.284%
Government National Mortgage Association (GNMA)	2,678,788	1/2022 - 9/2043	1.625-2.625%
Federal Home Loan Bank Board (FHLB)	4,212,217	8/2014 - 4/2018	.5 - 2.07%
State of Wisconsin Local Government Investment Pool	1,391,748	89 Days *	.09% **
Certificates of Deposit	6,000,000	2/2014 - 2/2015	.75-1.35%
Money Market Funds/ Cash Equivalents			
JP Morgan US Government Capital Class (OGVXX)	2,021,505	27 Days *	.01% **
Federated Government Obligation Fund (GOIXX)	1,490,064	51 Days *	.01% **
BMO Government MM Fd Y 605 (MGYXX)	577,100	41 Days *	.01% **
Total Investments at Fair Value	\$ 44,461,909		

* Weighted average maturity 12/31/2013

** 30 Day average yield 12/31/2013

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, 2013

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

At December 31, 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	\$ 5,903,454	2,736,425	3,167,029	-	-
Treasury Inflation Protected Securities	5,551,783	3,411,007	2,140,776	-	-
U.S. Agency Securities					
Federal National Mortgage Association (FNMA)	3,833,308	-	3,833,308	-	-
Federal Home Loan Mortgage Corporation (FHLMC)	996,132	-	996,132	-	-
Federal National Mortgage Association ARM (FNMA) * (Reset periodically to 1.0 - 2.5% over corresponding index)					
Six Month Treasury Bill	7,308	-	7,308	-	-
Eleventh District Cost of Funds	153,576	-	66,546	-	87,030
National Cost of Funds	16,789	-	-	-	16,789
One Year Constant Maturity Treasury	3,945,247	-	-	6,215	3,939,032
12 Month Cumulative Average One Year CMT	916,065	-	-	-	916,065
Three Year Constant Maturity Treasury	53,675	-	-	9,465	44,210
One Year LIBOR	626,485	-	-	-	626,485
Federal Home Loan Mortgage Corporation ARM (FHLMC) * (Reset periodically to 1.0 - 2.5% over corresponding index)					
Six Month LIBOR	225,181	-	-	-	225,181
Eleventh District Cost of Funds	19,147	-	-	19,147	-
One Year Constant Maturity Treasury	3,388,777	-	-	56,189	3,332,588
Three Year Constant Maturity Treasury	11,938	-	-	-	11,938
Five Year Constant Maturity Treasury	3,786	-	-	-	3,786
One Year LIBOR	437,836	-	-	-	437,836
Government National Mortgage Association ARM (GNMA) * (Reset periodically to 1.0 - 2.5% over corresponding index)					
One Year Constant Maturity Treasury	2,678,788	-	-	-	2,678,788
Federal Home Loan Bank Board (FHLB)	4,212,217	301,743	3,910,474	-	-
State of Wisconsin Local Government Investment Pool	1,391,748	1,391,748	-	-	-
Certificates of Deposit	6,000,000	4,000,000	2,000,000	-	-
Money Market Funds/ Cash Equivalents					
JP Morgan US Government Capital Class (OGVXX)	2,021,505	2,021,505	-	-	-
Federated Government Obligation Fund (GOIXX)	1,490,064	1,490,064	-	-	-
BMO Government MM Fd Y 605	577,100	577,100	-	-	-
Total Investments at Fair Value	\$ 44,461,909	\$ 15,929,592	\$ 16,121,573	\$ 91,016	\$ 12,319,728

* 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, 2013), the average maturity has been between one to five years.

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

December 31, 2013

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. At December 31 the County's investments were rated as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Standard & Poor's Rating</u>
U.S. Agency Securities		
Federal National Mortgage Association (FNMA)	9,552,453	AAA
Federal Home Loan Mortgage Corporation (FHLMC)	5,082,797	AAA
Federal Home Loan Bank Board (FHLB)	4,212,217	AAA
State of Wisconsin Local Government		
Investment Pool	1,391,748	Not Rated
Money Market Funds/ Cash Equivalents		
JP Morgan US Government Capital Class (OGVXX)	2,021,505	AAAm
Federated Government Obligation Fund (GOIXX)	1,490,064	AAAm
BMO Government MM Fd Y 605	577,100	AAAm

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. Money Market funds (Federated Government Obligation Fund-GOIXX) totaling \$441,533 are held at the fund for Trustpoint Company in nominee name (La Crosse & Company).
2. U.S. Treasury Inflation Protected Securities totaling \$5,551,783 and U.S. Agency securities totaling \$15,965,768 are held for Dana Investment Advisors in Street name at JP Morgan Chase for the benefit of La Crosse County.
3. Money market funds/Cash Equivalents (JP Morgan U.S. Government Money Market) totaling \$2,021,505 are held for Dana Investment Advisors at the fund in Street name at JP Morgan Chase for the benefit of La Crosse County.
4. Money Market funds (Federated Government Obligation Fund –GOIXX) totaling \$1,048,531 are held at the fund for US Bank NA in nominee name (Band & Co.).
5. Money Market funds (BMO Govt MM Fd Y 605) totaling \$577,100 are held at the fund for Marshall & Hsley Trust Company NA in the name of La Crosse County.

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

December 31, 2013

NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

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. At December 31, 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>Credit Risk</u>	<u>Fair Value</u>
Certificates of Deposit	13%	6,000,000
U.S. Agency Securities		
Federal National Mortgage Association (FNMA)	21%	9,552,453
Federal Home Loan Mortgage Corporation (FHLMC)	11%	5,082,797

E. Concentration of Credit Risk - Enterprise fund

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

<u>Issuer</u>	<u>Credit Risk</u>	<u>Fair Value</u>
U.S. Agency Securities		
Federal National Mortgage Association (FNMA)	16%	1,381,982

As of December 31 the County's fund, Solid Waste-Old Landfill, 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>Credit Risk</u>	<u>Fair Value</u>
U.S. Agency Securities		
Federal National Mortgage Association (FNMA)	24%	200,896

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 at December 31.

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

December 31, 2013

NOTE 4 – RECEIVABLES

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

Fund	Tax Certificates	Current Year Levy	Accounts	Inter- Governmental	Notes	Allowance for Uncollectible	Total
General Fund	\$ 4,025,548	\$ 8,399,051	\$ 437,709	\$ 2,824,426	\$ 554,337	\$ (679,483)	\$ 15,561,588
Human Services Fund	-	11,369,913	685,945	3,469,324	-	-	15,525,182
Debt Service Fund	-	4,306,934	-	-	-	-	4,306,934
Business Fund	-	-	-	980,119	5,600,547	-	6,580,666
Hillview Health Care Center	-	-	2,454,273	114,189	-	(218,000)	2,350,462
Solid Waste Fund	-	-	1,452,473	-	-	-	1,452,473
Nonmajor Governmental Funds	-	3,988,113	253,811	294,417	25,957	(5,702)	4,556,596
Nonmajor Proprietary Funds	-	115,577	192,798	106,232	-	-	414,607
Internal Service Fund	-	2,766,831	465,046	828,974	-	-	4,060,851
Total Receivables	<u>\$ 4,025,548</u>	<u>\$ 30,946,419</u>	<u>\$ 5,942,055</u>	<u>\$ 8,617,681</u>	<u>\$ 6,180,841</u>	<u>\$ (903,185)</u>	<u>\$ 54,809,359</u>

The receivables not expected to be collected within one year include the revolving loan fund notes of \$5,600,547 and the amount due from the Village of West Salem TIF district of \$980,119 held in the Business fund. 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 \$396,833 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 inflows of resources in the accompanying financial statements. The aggregate levy of \$30,946,419 will be recognized during 2013.

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 inflows of resources 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 payments 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.

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

December 31, 2013

NOTE 4 – RECEIVABLES (CONTINUED)

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

	<u>Balance</u>				<u>Balance</u>
	<u>January 1</u>	<u>Additions</u>	<u>Collections</u>		<u>December 31</u>
2013	\$ -	\$ 3,018,387	\$ 1,420,922		\$ 1,597,465
2012	1,624,629	-	764,975		859,654
2011	1,230,814	-	339,367		891,447
2010	637,287	-	245,864		391,423
2009	242,477	-	96,447		146,030
2008	130,771	-	16,319		114,452
2007	23,697	-	11,831		11,866
2006	30,867	-	21,583		9,284
2005	8,193	-	4,367		3,826
2004	3,833	-	3,738		95
2003	3,147	-	3,144		3
2002	3,141	-	3,138		3
2001	3,139	-	3,139		-
2000	1,508	-	1,508		-
1999	1,515	-	1,515		-
1998	1,349	-	1,349		-
1997	1,435	-	1,435		-
1996	1,153	-	1,153		-
	<u>\$ 3,948,955</u>	<u>\$ 3,018,387</u>	<u>\$ 2,941,794</u>		4,025,548
Less allowance for uncollectible					(50,000)
Net delinquent taxes receivable					<u>\$ 3,975,548</u>

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

	<u>General</u>	<u>Business</u>	<u>Nonmajor</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Governmental</u>	<u>Total</u>
			<u>Funds</u>	
City of La Crosse TIF District (Park Plaza)	\$ 554,337	\$ -	\$ -	\$ 554,337
Various revolving loan fund notes	-	5,600,547	25,957	5,626,504
Total notes receivable	554,337	5,600,547	25,957	6,180,841
Less allowance for uncollectible	(554,337)	-	(702)	(555,039)
Net Notes Receivable	<u>\$ -</u>	<u>\$ 5,600,547</u>	<u>\$ 25,255</u>	<u>\$ 5,625,802</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.

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

December 31, 2013

NOTE 5 – CAPITAL ASSETS

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

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Construction in progress	\$ 1,092,092	\$ 2,858,357	\$ 946,335	\$ 3,004,114
Land	5,556,162	415,893	-	5,972,055
Total capital assets not being depreciated	<u>6,648,254</u>	<u>3,274,250</u>	<u>946,335</u>	<u>8,976,169</u>
Capital assets being depreciated:				
Land improvements	3,826,932	15,487	-	3,842,419
Buildings	70,834,845	56,769	59,459	70,832,155
Machinery and equipment	27,213,602	1,876,631	758,570	28,331,663
Infrastructure	92,475,033	3,178,196	-	95,653,229
Total capital assets being depreciated	<u>194,350,412</u>	<u>5,127,083</u>	<u>818,029</u>	<u>198,659,466</u>
Less accumulated depreciation for:				
Land improvements	1,985,606	156,539	-	2,142,145
Buildings	20,976,202	1,814,702	40,387	22,750,517
Machinery and equipment	18,248,745	1,692,351	670,254	19,270,842
Infrastructure	39,907,689	2,525,205	-	42,432,894
Total accumulated depreciation	<u>81,118,242</u>	<u>6,188,797</u>	<u>710,641</u>	<u>86,596,398</u>
Total capital assets being depreciated, net	<u>113,232,170</u>	<u>(1,061,714)</u>	<u>107,388</u>	<u>112,063,068</u>
Total capital assets, governmental activities, net	<u>\$ 119,880,424</u>	<u>\$ 2,212,536</u>	<u>\$ 1,053,723</u>	<u>\$ 121,039,237</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 423,938
Public Safety	1,662,720
Public Works	3,509,496
Health and Human Services	334,981
Culture and Recreation	228,066
Conservation	29,596
Total depreciation expense	<u>\$ 6,188,797</u>

Construction in progress consists of the following projects:

General Fund	
Software development	\$ 184,631
County Highway Fund	
Road work	2,819,483
Total construction in progress governmental-type activities	<u>\$ 3,004,114</u>

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

December 31, 2013

NOTE 5 – CAPITAL ASSETS (CONTINUED)

Business-type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Construction in progress	\$ 6,655,702	\$ 657,177	\$ 28,420	\$ 7,284,459
Land	987,506	-	-	987,506
Total capital assets not being depreciated	<u>7,643,208</u>	<u>657,177</u>	<u>28,420</u>	<u>8,271,965</u>
Capital assets being depreciated:				
Land improvements	26,520,515	17,381	-	26,537,896
Buildings	16,986,885	35,631	1,839	17,020,677
Machinery, equipment, and vehicles	9,455,484	503,179	189,158	9,769,505
Total capital assets being depreciated	<u>52,962,884</u>	<u>556,191</u>	<u>190,997</u>	<u>53,328,078</u>
Less accumulated depreciation for:				
Land improvements	20,417,516	1,013,489	-	21,431,005
Buildings	9,539,965	487,096	1,839	10,025,222
Machinery and equipment	7,502,600	337,020	177,301	7,662,319
Total accumulated depreciation	<u>37,460,081</u>	<u>1,837,605</u>	<u>179,140</u>	<u>39,118,546</u>
Total capital assets being depreciated, net	<u>15,502,803</u>	<u>(1,281,414)</u>	<u>11,857</u>	<u>14,209,532</u>
Total capital assets, business-type activities, net	<u>\$ 23,146,011</u>	<u>\$ (624,237)</u>	<u>\$ 40,277</u>	<u>\$ 22,481,497</u>

Depreciation expense was charged to functions as follows:

Hillview Health Care Center	\$ 246,795
Solid Waste	1,059,207
Apartments and assisted living facilities	500,912
Household hazardous waste disposal services	30,691
Total depreciation expense	<u>\$ 1,837,605</u>

Construction in progress consists of the following projects:

Monarch Manor Fund	
Construction of building	\$ 317,145
Lakeview Nursing Home Facility Fund	
Campus project	175,798
Hillview Nursing Home	
Firewall construction	1,250
Solid Waste Fund	
Phase VIII cell construction	172,987
Pedestrian bridge	19,884
Clay soil for construction	1,625,341
Future landfill cell construction	4,972,054
Total construction in progress business-type activities	<u>\$ 7,284,459</u>

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

December 31, 2013

NOTE 6 - DEFERRED OUTFLOW OF RESOURCES

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 its 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 original amount was capitalized and is being amortized over the life of the agreement. During 2013, the amortization expense related to this contract was \$535,691 with the balance remaining of \$5,222,990.

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 were as follows:

	Receivable From Other Funds	Payable To Other Funds
Major Governmental Funds		
General Fund	\$ 121,412	\$ 30,680
Human Services Fund	-	2,466
Major Business-Type Funds		
Hillview Health Center	-	2,393
Nonmajor Governmental Funds		
Library	-	10,830
Aging	-	1,356
Nonmajor Business-Type Funds		
McIntosh Manor	-	7,286
Regent Manor	-	104,064
Maplewood CBRF	-	10,062
Household Hazardous Materials	-	8
Internal Service Funds		
County Highway Fund	-	2,542
Workers Compensation Self Insurance	50,275	-
Total	\$ 171,687	\$ 171,687

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
Major Governmental Funds		
General Fund	\$ 1,382,072	\$ -
Business Fund	-	296,451
Nonmajor Business-Type Funds		
McIntosh Manor	-	106,256
Regent Manor	-	184,629
Maplewood CBRF	-	198,736
Monarch Manor	-	400,000
Lakeview Nursing Home Facility	-	196,000
Total	\$ 1,382,072	\$ 1,382,072

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

December 31, 2013

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

Interfund transfers as of December 31 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds		
General Fund	\$ 423,966	\$ 5,968,584
Human Services Fund	299,969	-
Debt Service Fund	362,484	-
Business Fund	41,415	-
Nonmajor Business-Type Funds		
Monarch Manor	200,000	-
Internal Service Funds		
County Highway Fund	5,427,200	362,484
Health Self Insurance	-	423,966
Total	<u>\$ 6,755,034</u>	<u>\$ 6,755,034</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.

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

December 31, 2013

NOTE 8 – LONG-TERM OBLIGATIONS

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

Governmental Activities	Balance January 1	Additions	Reductions	Balance December 31	Due Within One Year
General Obligation Debt					
(4) 2007A General Obligation Bonds	\$ 410,000	\$ -	\$ 45,000	\$ 365,000	\$ 45,000
(5) 2008B General Obligation Refunding Bonds	2,487,764	-	1,199,173	1,288,591	1,288,591
(6) 2009A General Obligation Bonds	17,850,000	-	850,000	17,000,000	870,000
(7) 2010 State Trust Fund Loan	6,070,221	-	245,443	5,824,778	256,487
(9) 2010B General Obligation Bonds	1,145,000	-	380,000	765,000	380,000
(10) 2010C General Obligation Refunding Bonds	3,920,000	-	330,000	3,590,000	330,000
(11) 2010D General Obligation Refunding Bonds	3,300,000	-	160,000	3,140,000	160,000
(12) 2011A General Obligation Bonds	1,520,000	-	375,000	1,145,000	380,000
(13) 2012A General Obligation Bonds	2,150,000	-	150,000	2,000,000	495,000
(14) 2013A General Obligation Bonds	-	5,245,000	-	5,245,000	-
	38,852,985	5,245,000	3,734,616	40,363,369	4,205,078
Bond Premium	538,366	64,373	77,112	525,627	81,937
Total Governmental Activities General Obligation Debt	39,391,351	5,309,373	3,811,728	40,888,996	4,287,015
(15) Compensated Absences *	5,930,441	3,729,718	2,735,890	6,924,269	2,274,016
(16) Post Employment Obligations	508,412	301,601	(16,043)	826,056	-
(17) Landfill Post-closure Care	600,324	-	14,901	585,423	16,276
Total Governmental Activities Long-term Liabilities	<u>\$ 46,430,528</u>	<u>\$ 9,340,692</u>	<u>\$ 6,546,476</u>	<u>\$ 49,224,744</u>	<u>\$ 6,577,307</u>

* Compensated absences includes \$217,615 of Internal Service Funds

Business-type Activities	Balance January 1	Additions	Reductions	Balance December 31	Due Within One Year
General Obligation Debt					
(1) 2005A General Obligation Bonds	\$ 3,070,000	\$ -	\$ 330,000	\$ 2,740,000	\$ 350,000
(2) 2006A General Obligation Bonds	6,995,000	-	480,000	6,515,000	505,000
(3) 2006B General Obligation Bonds	10,060,000	-	525,000	9,535,000	545,000
(5) 2008B General Obligation Refunding Bonds	357,236	-	175,827	181,409	181,409
(8) 2010A General Obligation Promissory Note	2,210,000	-	105,000	2,105,000	105,000
	22,692,236	-	1,615,827	21,076,409	1,686,409
Bond Discount	(164,212)	-	(13,051)	(151,161)	(13,051)
Total Business-type Activities General Obligation Debt	22,528,024	-	1,602,776	20,925,248	1,673,358
(15) Compensated Absences	497,093	511,175	497,093	511,175	511,175
(18) Landfill Post-closure Care	9,102,361	410,348	-	9,512,709	13,453
Total Business-type Activities Long-term Liabilities	<u>\$ 32,127,478</u>	<u>\$ 921,523</u>	<u>\$ 2,099,869</u>	<u>\$ 30,949,132</u>	<u>\$ 2,197,986</u>

LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)

- (1) 2,740,000 Principal due in annual installments ranging from \$350,000 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.
- (2) 6,515,000 Principal due in annual installments ranging from \$505,000 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.
- (3) 9,535,000 Principal due in annual installments ranging from \$545,000 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.
- (4) 365,000 Principal due in annual installments ranging from \$45,000 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.
- (5) 1,470,000 Principal due in annual installment of \$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.
- (6) 17,000,000 Principal and interest due in annual installments ranging from \$870,000 to \$980,000 with a final principal payment of \$12,385,000 due October 1, 2019; interest due annually at 2.0% to 4.0%. This debt is being serviced by the Debt Service Fund.
- (7) 5,824,778 Principal and interest due in annual installments of \$518,602 with interest rate of 4.5% with a final principal payment of \$4,422,323 due March 15, 2019. This debt is being serviced by the Debt Service Fund.
- (8) 2,105,000 Principal due in annual installments ranging from \$105,000 to \$150,000; interest due semi-annually at 0.8% to 5.6%. Final installment is due October 1, 2030. This debt is being serviced by the Hillview Terrace Fund.
- (9) 765,000 Principal due in annual installments ranging from \$380,000 to \$385,000; interest due semi-annually at 0.85% to 2.45%. Final installment is due October 1, 2015. This debt is being serviced by the Debt Service Fund.
- (10) 3,590,000 Principal due in annual installments ranging from \$225,000 to \$330,000; interest due semi-annually at 0.65% to 5.0%. Final installment is due April 1, 2026. Portions of this debt are being serviced by the Business Fund and an internal charge of 1.1% of WRS eligible earnings by all funds with payments being recorded in the Debt Service Fund. Starting in 2014, the debt is being serviced by the Business Fund and the remaining portion by the Debt Service Fund.
- (11) 3,140,000 Principal due in annual installments ranging from \$160,000 to \$265,000; interest due semi-annually ranging from 2.0% to 4.0%. Final installment is due April 1, 2028. This debt is being serviced by the Debt Service Fund.
- (12) 1,145,000 Principal due in annual installments ranging from \$380,000 to \$385,000; interest due semi-annually ranging from 0.50% to 1.3%. Final installment is due October 1, 2016. This debt is being serviced by the Debt Service Fund.
- (13) 2,000,000 Principal due in annual installments ranging from \$495,000 to \$505,000; interest due semi-annually ranging from 1% to 2%. Final installment is due October 1, 2017. This debt is being serviced by the Debt Service Fund.
- (14) 5,245,000 Principal due in annual installments ranging from \$540,000 to \$630,000; interest due semi-annually ranging from 2% to 2.3%. Final installment is due October 1, 2023. This debt is being serviced by the Debt Service Fund.

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

December 31, 2013

NOTE 8— LONG-TERM OBLIGATIONS (CONTINUED)

- (15) 7,435,444 Accrued amount of sick pay, vacation, and compensatory time credits of County employees. The General Fund services compensated absences related to the sick leave liability for all the funds. Accrued vacation is considered payable within one year and is serviced within the applicable governmental activities, business-type activities, or proprietary fund statement of net position.
- (16) 826,056 Post employment benefit obligation that is applicable to the governmental and business-type funds. See Note 11 for further explanation of the County's liability at December 31.
- (17) 585,423 The old landfill is closed and only post closure care remains. See Note 14 for an explanation of the County's liability at December 31. This debt is being serviced by the Old Landfill Fund.
- (18) 9,512,709 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 liability will be funded through user fees within the Solid Waste Fund.

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

	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2014	\$ 4,205,078	\$ 1,376,939	\$ 1,686,409	\$ 1,026,303
2015	3,513,030	1,255,587	1,560,000	949,465
2016	3,204,437	1,172,030	1,645,000	877,045
2017	2,882,665	1,088,034	1,720,000	799,915
2018	2,475,835	1,004,890	1,795,000	716,825
2019 - 2023	22,467,324	1,514,531	8,945,000	2,232,388
2024 - 2028	1,615,000	140,175	3,430,000	449,050
2029 - 2030	-	-	295,000	24,920
	\$ 40,363,369	\$ 7,552,186	\$ 21,076,409	\$ 7,075,911

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	\$ 8,063,740,700
Debt Margin Percentage	5%
Legal Debt Limit	403,187,035
Outstanding General Obligation Debt	\$ 61,439,778
Less Amount Available in the Debt Service Fund	1,155,096
	60,284,682
Legal Debt Margin	\$ 342,902,353

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

December 31, 2013

NOTE 9— NET POSITION/FUND BALANCE

Government-wide Statements

Net position is classified into three components:

- a. Net investment in capital assets – Consists of 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 – Consists of amounts 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 – All other amounts that do not meet the definition of “restricted” or “net investment of capital assets.”

The calculation of net position as of December 31 is as follows:

	Governmental Activities	Business-type Activities
Net investment of capital assets		
Capital Assets, Net of Accumulated Depreciation	\$ 121,039,237	\$ 22,481,497
Less Outstanding Long-term Debt	(40,363,369)	(20,925,248)
Plus Noncapital Related Long-term Debt	4,082,419	7,099,360
Total net investment of capital assets	84,758,287	8,655,609
Restricted		
For debt service	675,656	-
For excess sales tax	2,950,818	-
For elderly programs	381,265	-
For land records	379,670	-
For Business fund	6,033,579	-
For Human service programs	441,414	-
For Environmental programs	723,506	-
For Library programs	233,978	-
For Urban transportation	214,708	-
For Register of deeds	245,679	-
For other purposes	35,611	-
Total restricted	12,315,884	-
Unrestricted	29,975,895	15,286,663
Total Net Position	\$ 127,050,066	\$ 23,942,272

Fund Statements

Governmental fund balance is reported on the fund financial statements is as follows:

- a. Nonspendable—includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted—includes fund balance amounts 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.

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

December 31, 2013

NOTE 9— NET POSITION/FUND BALANCE (CONTINUED)

- c. Committed—includes fund balance amounts that are constrained for specific purposes that are internally imposed by the County through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action of resolution by the County Board of Supervisors. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Board of Supervisors that originally created the commitment.
- d. Assigned—includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following: 1) the Board of Supervisors has adopted a fund balance policy authorizing the Executive Committee to assign amounts for a specific purpose. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
- e. Unassigned—includes residual positive fund balance within the general fund which has not been classified within the other aforementioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

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

December 31, 2013

NOTE 9– NET POSITION/FUND BALANCE (CONTINUED)

The calculation of fund balance at December 31 is as follows:

	General Fund	Human Services Fund	Debt Service Fund	Business Fund	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES						
Nonspendable:						
Delinquent property taxes	\$ 3,975,548	\$ -	\$ -	\$ -	\$ -	\$ 3,975,548
Advances	1,382,072	-	-	-	-	1,382,072
Inventory and prepaids	426,522	3,266	-	-	8,207	437,995
Total Nonspendable:	5,784,142	3,266	-	-	8,207	5,795,615
Restricted for:						
Excess sales tax collections	2,950,818	-	-	-	-	2,950,818
Post-closure costs	-	-	-	-	585,423	585,423
Register of deeds	245,679	-	-	-	-	245,679
Land record assessments	-	-	-	-	379,670	379,670
Special jail assessments	-	-	-	-	27,691	27,691
WREA Consortium	-	440,265	-	-	-	440,265
Economic development loans	-	-	-	433,032	-	433,032
Library	-	-	-	-	200,284	200,284
Library trust donations	-	-	-	-	32,472	32,472
Metropolitan planning	214,708	-	-	-	-	214,708
Helen Bader Caregiver grant	-	-	-	-	19,467	19,467
Transportation services	-	-	-	-	87,918	87,918
Environmental impact	723,506	-	-	-	-	723,506
Dog licenses	-	-	-	-	1,000	1,000
Elderly programs	-	-	-	-	273,880	273,880
Debt service	-	-	1,155,096	-	-	1,155,096
Total Restricted:	4,134,711	440,265	1,155,096	433,032	1,607,805	7,770,909
Committed for:						
Monarch Manor construction	400,000	-	-	-	-	400,000
Economic support	-	574,910	-	-	-	574,910
Park plat	8,049	-	-	-	-	8,049
Farm land development	27,420	-	-	-	-	27,420
Neshonoc improvements	85,887	-	-	-	-	85,887
Lakeview capital	271,193	-	-	-	-	271,193
Parks	4,727	-	-	-	-	4,727
Interest stabilization	420,901	-	-	-	-	420,901
Boat landing	164	-	-	-	-	164
Total Committed:	1,218,341	574,910	-	-	-	1,793,251
Assigned for:						
Subsequent year budget items	494,800	468,232	-	-	166,865	1,129,897
Carryforward projects	1,675,833	232,069	-	-	36,934	1,944,836
Purchase orders	19,774	1,149	-	-	-	20,923
Future computer loans	-	-	-	-	87,122	87,122
Old landfill projects	-	-	-	-	362,722	362,722
Elderly programs	-	-	-	-	235,371	235,371
Health programs	-	-	-	-	883,027	883,027
Human service programs	-	4,852,683	-	-	-	4,852,683
Total Assigned:	2,190,407	5,554,133	-	-	1,772,041	9,516,581
Unassigned	13,569,192	-	-	-	-	13,569,192
Total fund balances	\$ 26,896,793	\$ 6,572,574	\$ 1,155,096	\$ 433,032	\$ 3,388,053	\$ 38,445,548

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

December 31, 2013

NOTE 9– NET POSITION/FUND BALANCE (CONTINUED)

County ordinance requires that the general fund maintain a minimum unassigned fund balance between 25 to 50 percent of the total of the general fund expenditures. Unassigned fund balance falling below this minimum level should be replenished within the succeeding calendar year per county ordinance. At December 31, this percentage was 47.8 percent.

The County adopted in 2008, a resolution to initiate interest stabilization. Stabilization amounts may be expended for projected shortfalls in interest earnings. Any excess interest earnings above final budget will be added to this reserve. These resources have been used in the County’s budget process on an annual basis. The balance at December 31 was \$420,901.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the County Board has provided otherwise in its commitment or assignment action.

NOTE 10 – EMPLOYEES’ RETIREMENT SYSTEM

Eligible County employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year and expected to be employed for at least one year from employee’s date of hire are eligible to participate in the WRS. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee’s date of hire are eligible to participate in the WRS.

Effective the first day of the first pay period on or after June 29, 2011, the employee required contribution was changed to one-half of the actuarially determined contribution rate for employees in the General Employment category, including Teachers, and Executives and Elected Officials. Required contributions for protected contributions are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. Contribution rates for 2013 are:

	Employee	Employer
General (including Teachers)	6.65%	6.65%
Executives & Elected Officials	7.00%	7.00%
Protective with Social Security	6.65%	9.75%
Protective without Social Security	6.65%	12.35%

The last three years of retirement information is summarized below.

	2013	2012	2011
Covered Payroll	\$48,685,153	\$47,745,484	\$47,963,370
Total Payroll	50,612,516	49,452,590	49,249,786
Total Contribution	6,552,762	5,713,339	5,773,404
Employer required contribution	3,314,231	2,893,277	3,129,689
Employer percentage of covered payroll	6.8%	6.1%	6.5%
Employee required contribution	3,238,531	2,820,062	2,643,715
Employee percentage of payroll	6.7%	5.9%	5.5%

All required contributions were made.

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

December 31, 2013

NOTE 10 – EMPLOYEES’ RETIREMENT SYSTEM (CONTINUED)

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 year 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 occupation 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 years’ 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 and prior to July 1, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be 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.

NOTE 11 – 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 85% 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 standards. 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	\$ 278,722
Interest on net OPEB obligation	22,879
Adjustment to annual required contribution	-
Annual OPEB cost	<u>301,601</u>
Contributions Made	<u>16,043</u>
Increase in Net OPEB Obligation	317,644
Net OPEB Obligation - Beginning of Year	<u>508,412</u>
Net OPEB Obligation - End of Year	<u>\$ 826,056</u>

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

December 31, 2013

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS – OPEB (CONTINUED)

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

Calendar Year Ending	Annual OPEB cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2011	\$321,329	67.9%	\$629,685
12/31/2012	268,401	145.2%	508,412
12/31/2013	301,601	95.7%	826,056

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 was as follows:

Actuarial Accrued Liability (AAL)	\$ 2,193,640
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 2,193,640</u>
Funded Ratio (Actuarial Value of Plan Assets / AAL)	0%
Covered Payroll	\$50,612,516
UAAL as a Percentage of Covered Payroll	4.33%

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, 2012 actuarial valuation, the projected 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, 2011 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 4.5% (assuming inflation rate of 4%), the projected payroll increases was 4%, and the medical care trend was 8%, which decreased by 1% per year down to 5%. The amortization method was for 30 year open level percent and level dollar method.

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

December 31, 2013

NOTE 12 – 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 during the year.

Health Self-Insurance Fund

The Health Self-Insurance Fund provides coverage up to a maximum of \$150,000 plus an additional aggregate retention of \$90,000 per specific loss and \$18,976,360 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. Changes in the Fund's claims liability amounts were as follows:

	Claims Payable January 1	Claims and Changes in Estimates	Claim Payments	Claim Payments
2012	\$ 1,962,488	\$ 15,089,984	\$ (15,428,443)	\$ 1,624,029
2013	1,624,029	17,958,433	(18,059,385)	1,523,077

The claims liabilities of \$1,523,077 reported above at December 31, are based upon the requirements of GASB standards, which require 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 \$2,830,330 in the aggregate. Each fund is billed based upon actual claims paid to employees and administrative expenses incurred.

	Claims Payable January 1	Claims and Changes in Estimates	Claim Payments	Claim Payments
2012	\$ 73,182	\$ 122,570	\$ (86,145)	\$ 109,607
2013	109,607	72,737	(111,791)	70,553

The claims liabilities of \$70,553 reported above at December 31, are based upon the requirements of GASB standards, which require 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 seventeen 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.

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

December 31, 2013

NOTE 12 – SELF FUNDED INSURANCE AND RISK MANAGEMENT (CONTINUED)

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 \$150,000 for each claim, with an annual aggregate of \$475,000. WMMIC provides the coverage for claims in excess of these amounts up to a maximum of \$10 million per occurrence, \$30 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:

	<u>Percent Share</u>
Eau Claire County	3.83%
City of Madison	15.69
Waukesha County	10.00
Brown County	7.16
Dane County	9.33
Outagamie County	6.12
Manitowoc County	5.65
Kenosha County	6.19
City of Eau Claire	3.28
Chippewa County	3.31
La Crosse County	3.55
Dodge County	3.91
St. Croix County	3.95
Rock County	4.50
Walworth County	5.02
Jefferson County	2.51
Marathon County	<u>6.00</u>
Total	<u><u>100.00%</u></u>

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 \$880,961 in the fund at December 31, is based on the requirements of GASB standards, which require 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:

	Claims Payable January 1	Claims and Changes in Estimates	Claim Payments	Claim Payments
2012	\$ 874,240	\$ 236,953	\$ (254,514)	\$ 856,679
2013	856,679	64,299	(40,017)	880,961

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 the equity allocated to La Crosse County was \$1,384,590.

The County’s equity share is not recorded in these financial statements.

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

December 31, 2013

NOTE 13 – 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 position 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 for the developmentally disabled. MVHS is governed by thirteen counties, each who appoint one member by the respective participating counties. La Crosse County Board, exercises its will by appointing three members to MVHS of which two members must serve as the president and vice president, respectively. The County contracts with MVHS to provide personnel and human resources related to the administration and management of the nursing home, as well as provide financial resources for the operations, including any incidental costs or services.

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 include 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.

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.

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, the County paid MVHS \$1,704,829 in member assessments and has an outstanding payable to MVHS of \$143,110.

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

December 31, 2013

NOTE 14 – 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. 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. Presently it is estimated that the new landfill is 87% filled, the demolition landfill was closed in 2008, and the ash monofill landfill is 88% filled. The ash monofill landfill is expected to last until 2017 while the new landfill is currently expected to last until 2015. The estimated liability for landfill closure and postclosure care costs and total future estimated costs as of December 31 is as follows:

Total estimated costs for construction, closure, and postclosure care	\$ 10,810,057
Estimated costs expensed through December 31	<u>(9,512,709)</u>
Estimated costs of construction, closure, and postclosure care to be recognized in future years	<u>\$ 1,297,348</u>

The estimated total current cost of the landfill construction, closure and postclosure care of \$10,810,057 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. However, the actual cost of closure and postclosure care may be different 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 investments of \$8,719,261 are held for these purposes. These investments are held and managed by the County and are presented on the County’s Statement of Net Position as “Restricted Investments.” 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 \$585,423 as of December 31. 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. 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 investments of \$591,531 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 Investments.” 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, 2013

NOTE 15 – 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 16 – 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.

The construction of the Monarch Manor building - an eight bed CBRF (community based residential facility) was completed at the end of May 2014 with residents moving into the facility in early June. At December 31, 2013 the County was committed to a construction contract in the amount of \$863,000, of which \$244,877 was recorded in construction work in progress accounts within the financial statements.

As of December 31, 2013, the County was committed to a contract for the design of a new long-term care facility in the amount of \$852,862 with an architectural firm. The project includes the design of two 15 bed CBRF's, one 10 bed nursing home and one 50 bed nursing home.

In December 2013, the County agreed to sell 25 acres of land to the West Salem School District. Closing on the sale happened in May of 2014 for net proceeds of \$619,848.

NOTE 17 – RELATED PARTY TRANSACTIONS

La Crosse County has 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 current year, rents and other consideration received by La Crosse County under this agreement from MVHS were as follows:

Rent of the facility and capital assets	\$ 299,923
Additional rent for utilities, insurance, repairs and other facility related items	451,809
Personnel and related benefits	9,277,184

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, the County paid MVHS \$1,704,829 in member assessments and has an outstanding payable to MVHS of \$143,110.

LA CROSSE COUNTY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2013

NOTE 18 – CHANGES IN ACCOUNTING PRINCIPLES

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

In 2012, the Governmental Accounting Standards Board issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. The objective of this Statement is to establish accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognized, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The County implemented the requirements of this standard beginning with the year ending December 31, 2012.

In 2012, the Governmental Accounting Standards Board issued Statement No. 67, *Financial Reporting for Pension Plans-an amendment of Statement No. 25*. The objective of this Statement is to improve the financial reporting by state and local governmental pension plans. The County will implement the requirements of this standard beginning with the year ending December 31, 2014.

In 2012, the Governmental Accounting Standards Board issued Statement No. 68, *Accounting and Financial Reporting for Pensions-an amendment of GASB St No. 27*. The objective of this Statement is to improve the accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The County will implement the requirements of this standard beginning with the year ending December 31, 2015.

In 2013, the Governmental Accounting Standards Board issued Statement No. 69, *Government Combinations and Disposals of Governmental Operations*. The objective of this Statement is to establish accounting and financial reporting standards related to government combinations and disposals of government operations, including a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The County will implement the requirements of this standard beginning with the year ending December 31, 2014.

In 2013, the Governmental Accounting Standards Board issued Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. The county implemented the requirements of this standard beginning with the year ending December 31, 2013. This implementation had no significant effect.

In 2013, the Governmental Accounting Standards Board issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The objective of this Statement is address an issue regarding application of the transition provisions relating to the amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The County will implement the requirements of this standard beginning with the year ending December 31, 2014.

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

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REQUIRED SUPPLEMENTARY INFORMATION



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

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 18,891,032	\$ 18,891,032	\$ 19,262,439	\$ 371,407
Intergovernmental revenues	6,273,247	6,412,889	6,374,108	(38,781)
Licenses and permits	542,590	542,590	1,239,857	697,267
Fines, forfeits and penalties	283,000	283,000	267,681	(15,319)
Public charges for services	2,489,100	2,567,100	2,590,652	23,552
Intergovernmental charges for services	1,354,179	1,356,479	1,336,882	(19,597)
Miscellaneous revenues	549,737	578,737	314,459	(264,278)
Total revenues	<u>30,382,885</u>	<u>30,631,827</u>	<u>31,386,078</u>	<u>754,251</u>
EXPENDITURES				
General government	11,378,636	11,521,180	11,133,385	387,795
Public safety	14,680,926	15,016,652	14,804,906	211,746
Health and human services	1,653,422	1,664,753	1,605,608	59,145
Culture, recreation and education	1,228,377	1,328,806	1,229,613	99,193
Conservation and development	2,101,586	2,275,025	2,016,863	258,162
Miscellaneous	1,052,610	869,465	100,714	768,751
Debt service	-	36,300	36,300	-
Capital outlay	681,528	1,495,739	583,790	911,949
Total expenditures	<u>32,777,085</u>	<u>34,207,920</u>	<u>31,511,179</u>	<u>2,696,741</u>
Excess (deficiency) of revenues over expenditures	<u>(2,394,200)</u>	<u>(3,576,093)</u>	<u>(125,101)</u>	<u>3,450,992</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	5,245,000	5,245,000	-
Sale of capital assets	19,950	19,950	33,144	13,194
Transfers in	433,768	433,768	423,966	(9,802)
Transfers out	(316,384)	(5,968,584)	(5,968,584)	-
Total other financing sources (uses)	<u>137,334</u>	<u>(269,866)</u>	<u>(266,474)</u>	<u>3,392</u>
Net change in fund balance *	<u>\$ (2,256,866)</u>	<u>\$ (3,845,959)</u>	<u>(391,575)</u>	<u>\$ 3,454,384</u>
FUND BALANCE, BEGINNING			<u>27,288,368</u>	
FUND BALANCE, ENDING			<u>\$ 26,896,793</u>	

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

See the notes to the required supplementary information.

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

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 11,201,913	\$ 11,202,413	\$ 11,201,913	\$ (500)
Intergovernmental revenues	20,753,585	21,749,108	21,383,028	(366,080)
Public charges for services	2,092,511	2,140,445	1,949,081	(191,364)
Miscellaneous revenues	4,500	86,500	93,095	6,595
Total revenues	<u>34,052,509</u>	<u>35,178,466</u>	<u>34,627,117</u>	<u>(551,349)</u>
EXPENDITURES				
Public safety	954,106	954,606	863,049	91,557
Health and human services	33,737,541	34,896,680	34,567,484	329,196
Capital outlay	520,000	530,652	333,081	197,571
Total expenditures	<u>35,211,647</u>	<u>36,381,938</u>	<u>35,763,614</u>	<u>618,324</u>
Excess (deficiency) of revenues over expenditures	<u>(1,159,138)</u>	<u>(1,203,472)</u>	<u>(1,136,497)</u>	<u>66,975</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>299,969</u>	<u>299,969</u>	<u>299,969</u>	<u>-</u>
Total other financing sources (uses)	<u>299,969</u>	<u>299,969</u>	<u>299,969</u>	<u>-</u>
Net change in fund balance *	<u>\$ (859,169)</u>	<u>\$ (903,503)</u>	<u>(836,528)</u>	<u>\$ 66,975</u>
FUND BALANCE, BEGINNING			<u>7,409,102</u>	
FUND BALANCE, ENDING			<u>\$ 6,572,574</u>	

*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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

Year Ended December 31, 2013

	<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	\$ 228,214	\$ 228,214	\$ 276,197	\$ 47,983
Total revenues	<u>228,214</u>	<u>228,214</u>	<u>276,197</u>	<u>47,983</u>
EXPENDITURES				
Conservation and development	111,907	136,907	31,041	105,866
Debt service	<u>190,876</u>	<u>190,876</u>	<u>190,612</u>	<u>264</u>
Total expenditures	<u>302,783</u>	<u>327,783</u>	<u>221,653</u>	<u>106,130</u>
Excess (deficiency) of revenues over expenditures	<u>(74,569)</u>	<u>(99,569)</u>	<u>54,544</u>	<u>154,113</u>
OTHER FINANCING SOURCES				
Sale of capital assets	35,000	35,000	-	(35,000)
Transfers in	<u>16,415</u>	<u>41,415</u>	<u>41,415</u>	<u>-</u>
Total other financing sources	<u>51,415</u>	<u>76,415</u>	<u>41,415</u>	<u>(35,000)</u>
Net change in fund balance *	<u>\$ (23,154)</u>	<u>\$ (23,154)</u>	95,959	<u>\$ 119,113</u>
FUND BALANCE, BEGINNING			<u>337,073</u>	
FUND BALANCE, ENDING			<u>\$ 433,032</u>	

*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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

December 31, 2013

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. The legal level of budgetary control is the function level in the General Fund and total expenditures in all other funds.
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 unassigned 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, 2013

Year End	Actuarial Valuation Date	Actuarial Value of Assets (a)	Liability (AAL) – Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funding Ratio (a) / (b)	Covered Payroll (c)	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%
12/31/2010	1/1/2010	-	2,269,994	2,269,994	0%	49,016,718	4.63%
12/31/2012	1/1/2012	-	2,193,640	2,193,640	0%	50,612,516	4.33%

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SUPPLEMENTARY INFORMATION



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MAJOR GOVERNMENTAL FUNDS

General Fund - to account for 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. Funding is provided through property taxes, state and federal grants, licenses and permits, fines and penalties, and public charges for services.

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

Debt Service Fund - to account for the accumulation of resources for, and the payment of, general obligation debt principal, interest, and related costs. Funding is provided through property taxes, and intergovernmental revenues.

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 principal and interest repayments on loans.

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

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
TAXES				
General property taxes	\$ 7,859,032	\$ 7,859,032	\$ 7,859,032	\$ -
Forest crop taxes	7,000	7,000	28,541	21,541
Interest on taxes	825,000	825,000	813,620	(11,380)
County sales tax	10,200,000	10,200,000	10,561,246	361,246
	<hr/>	<hr/>	<hr/>	<hr/>
Total taxes	18,891,032	18,891,032	19,262,439	371,407
INTERGOVERNMENTAL REVENUES				
State shared taxes	3,517,506	3,517,506	3,517,507	1
Utility tax from state	481,692	481,692	498,464	16,772
State aid - exempt computer	172,399	172,399	174,194	1,795
DNR aid in lieu of tax	13,500	13,500	30,771	17,271
DNR wildlife damage/claims program	17,000	17,000	8,630	(8,370)
Federal aid - law enforcement	12,400	12,400	10,475	(1,925)
State aid - CDBG	-	-	1,125	1,125
State aid - emergency government	95,364	137,906	124,901	(13,005)
State aid - natural resources	1,264	1,264	-	(1,264)
State aid - snowmobile	34,225	34,225	34,225	-
State aid - land conservation	220,242	264,342	231,042	(33,300)
State aid - police training	28,000	28,000	33,246	5,246
State aid - law enforcement	51,100	51,100	35,729	(15,371)
State aid - victim witness	90,560	90,560	94,055	3,495
State aid - courts	422,000	422,000	426,705	4,705
State aid - child support	963,705	963,705	943,651	(20,054)
State and federal aid - veterans	13,000	13,000	13,000	-
State and federal aid - MPO	139,290	192,290	196,388	4,098
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Total intergovernmental revenues	6,273,247	6,412,889	6,374,108	(38,781)

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

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
LICENSES AND PERMITS				
Conservation license fees	\$ 800	\$ 800	\$ 581	\$ (219)
Permit revenue	297,250	297,250	291,486	(5,764)
Environmental impact fee	-	-	723,506	723,506
Construction fees	36,500	36,500	34,440	(2,060)
Stormwater fees	5,500	5,500	4,132	(1,368)
Zoning fees	118,040	118,040	84,777	(33,263)
Cremation permits	84,500	84,500	100,935	16,435
	<hr/>	<hr/>	<hr/>	<hr/>
Total licenses and permits	542,590	542,590	1,239,857	697,267
	<hr/>	<hr/>	<hr/>	<hr/>
FINES, FORFEITS AND PENALTIES				
County ordinance fines	120,000	120,000	99,660	(20,340)
Penal fines for County	152,000	152,000	150,331	(1,669)
Section 125 cash forfeiture	-	-	3,843	3,843
Dog license penalty	11,000	11,000	13,847	2,847
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Total fines, forfeits and penalties	283,000	283,000	267,681	(15,319)
	<hr/>	<hr/>	<hr/>	<hr/>
PUBLIC CHARGES FOR SERVICES				
General County fees	108,200	108,200	114,417	6,217
Consolidated court cost, fees and charges	439,000	439,000	348,664	(90,336)
Family court counsel fees	13,000	13,000	10,936	(2,064)
Mediation	35,150	35,150	32,077	(3,073)
Register of deeds fees	735,000	735,000	847,924	112,924
Medical examiner fees	32,040	32,040	27,350	(4,690)
Prisoners board revenue	175,300	175,300	268,221	92,921
Law enforcement fees	273,000	273,000	286,076	13,076
Public health revenue	32,840	32,840	38,017	5,177
Park revenue	112,500	190,500	189,186	(1,314)
Parking lot revenue	100,000	100,000	101,492	1,492
UW Extension fees	3,000	3,000	2,377	(623)
County forest revenue	35,000	35,000	13,344	(21,656)
Non-metallic mining fees	32,233	32,233	33,456	1,223
Printing and duplicating revenue	59,628	59,628	25,800	(33,828)
La Crosse Area Planning Commission	60,842	60,842	60,842	-
Other public charges for services	242,367	242,367	190,473	(51,894)
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Total public charges for services	2,489,100	2,567,100	2,590,652	23,552
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**LA CROSSE COUNTY, WISCONSIN
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
INTERGOVERNMENTAL CHARGES FOR SERVICES				
Data processing revenue	\$ 25,541	\$ 27,841	\$ 23,447	\$ (4,394)
Charges to other governments	12,500	12,500	-	(12,500)
Indirect cost revenue	1,305,638	1,305,638	1,299,266	(6,372)
Elections revenue	10,500	10,500	14,169	3,669
	<hr/>	<hr/>	<hr/>	<hr/>
Total intergovernmental charges for services	1,354,179	1,356,479	1,336,882	(19,597)
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MISCELLANEOUS REVENUES				
Rental income	230,261	230,261	232,126	1,865
Investment earnings	276,730	276,730	17,295	(259,435)
Insurance claims	1,000	20,000	26,812	6,812
Miscellaneous revenue	26,815	26,815	9,463	(17,352)
Donations	14,931	24,931	28,763	3,832
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Total miscellaneous revenues	549,737	578,737	314,459	(264,278)
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OTHER FINANCING SOURCES				
Proceeds of long-term debt	-	5,245,000	5,245,000	-
Sale of capital assets	19,950	19,950	33,144	13,194
Transfer in	433,768	433,768	423,966	(9,802)
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Total other financing sources	453,718	5,698,718	5,702,110	3,392
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TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 30,836,603	\$ 36,330,545	\$ 37,088,188	\$ 757,643

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

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT				
Consolidated courts	\$ 2,453,603	\$ 2,453,603	\$ 2,543,024	\$ (89,421)
Corporation counsel	451,918	452,168	391,808	60,360
County board	302,632	294,393	281,208	13,185
County clerk	215,035	215,035	250,291	(35,256)
Elections	107,252	125,088	73,844	51,244
Family court commissioner	151,236	151,236	133,963	17,273
Mediation	207,617	208,217	207,352	865
Document and graphic services	36,256	35,801	30,280	5,521
Register of deeds	420,689	420,689	342,951	77,738
County administrator	295,730	295,730	291,811	3,919
Insurance	302,400	302,400	183,823	118,577
Information technology	2,169,227	2,243,925	2,181,327	62,598
Finance	1,024,511	1,024,511	950,325	74,186
Personnel	620,473	627,017	622,329	4,688
Retirees insurance	400,000	400,000	526,302	(126,302)
Unemployment compensation	25,000	25,000	35,842	(10,842)
External accounting and auditing	30,720	30,720	30,433	287
Treasurer	220,664	226,590	211,278	15,312
Victim-witness service	228,183	224,880	193,673	31,207
Section 125 administrative costs	11,500	11,500	9,044	2,456
District attorney	673,422	673,422	673,856	(434)
Medical examiner	158,942	189,983	206,482	(16,499)
County wellness programs	205,268	215,093	204,203	10,890
Administrative center	436,341	444,162	391,075	53,087
Property management	230,017	230,017	166,861	63,156
	<hr/>	<hr/>	<hr/>	<hr/>
Total general government	11,378,636	11,521,180	11,133,385	387,795
PUBLIC SAFETY				
Emergency government	101,008	143,805	125,450	18,355
Central dispatch	2,299,597	2,299,597	2,307,075	(7,478)
SARA hazardous materials	95,039	95,039	84,825	10,214
Jail and court services	6,473,323	6,680,176	6,570,518	109,658
Law enforcement	4,521,701	4,607,777	4,577,306	30,471
Courthouse and law enforcement center	1,190,258	1,190,258	1,139,732	50,526
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Total public safety	14,680,926	15,016,652	14,804,906	211,746

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

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES				
Office building and detention center	\$ 445,144	\$ 453,144	\$ 430,863	\$ 22,281
Residential house	500	3,831	298	3,533
Veterans service officer	234,981	234,981	221,741	13,240
Veterans relief	21,020	21,020	18,979	2,041
Child support	951,777	951,777	933,727	18,050
Total health and human services	1,653,422	1,664,753	1,605,608	59,145
CULTURE, RECREATION AND EDUCATION				
University extension	466,195	487,304	411,438	75,866
Wisconsin nutrition education program	(3,997)	(3,997)	2,772	(1,225)
Historical society	25,000	25,000	25,000	-
Historical sites	2,360	3,680	3,115	565
Winding rivers library system	15,921	15,921	15,921	-
Parks	714,904	792,904	771,367	21,537
Total culture, recreation, and education	1,228,377	1,328,806	1,229,613	99,193
CONSERVATION AND DEVELOPMENT				
Land conservation	749,172	815,172	715,358	99,814
Economic development	329,232	339,232	295,650	43,582
Metropolitan Planning Organization	200,132	263,132	247,299	15,833
Park Plaza property	2,625	37,064	1,159	35,905
Harbor Commission Project	17,400	17,400	1,765	15,635
Zoning	803,025	803,025	755,632	47,393
Total conservation and development	2,101,586	2,275,025	2,016,863	258,162
MISCELLANEOUS				
Nondepartmental	402,610	192,230	100,714	91,516
Contingency	650,000	677,235	-	677,235
Total miscellaneous	1,052,610	869,465	100,714	768,751

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

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
DEBT SERVICE				
Bond issue costs	\$ -	\$ 36,300	\$ 36,300	\$ -
Total debt service	-	36,300	36,300	-
CAPITAL OUTLAY				
General government	298,528	510,183	189,052	321,131
Law Enforcement	208,000	355,164	189,848	165,316
Public safety	31,000	42,500	23,140	19,360
Health and human services	28,500	50,824	13,406	37,418
Culture, recreation, and education	115,500	512,307	143,583	368,724
Conservation and development	-	24,761	24,761	-
Total capital outlay	681,528	1,495,739	583,790	911,949
OTHER FINANCING USES				
Transfers out:				
Business Fund	16,415	41,415	41,415	-
Monarch Manor	-	200,000	200,000	-
Human Services	299,969	299,969	299,969	-
Highway	-	5,427,200	5,427,200	-
Total other financing uses	316,384	5,968,584	5,968,584	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 33,093,469	\$ 40,176,504	\$ 37,479,763	\$ 2,696,741

LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
CONSOLIDATED COURTS				
REVENUES				
Taxes:				
Property taxes	\$ 1,314,603	\$ 1,314,603	\$ 1,314,603	\$ -
Intergovernmental revenues:				
State Aid-Courts	422,000	422,000	426,705	4,705
Fines, Forfeits and penalties:				
County ordinance fines	100,000	100,000	78,255	(21,745)
Penal fines for County	152,000	152,000	150,331	(1,669)
Public charges for services:				
General County fees	71,000	71,000	74,293	3,293
Consolidated court costs, fees and charges	394,000	394,000	305,990	(88,010)
Total revenues	<u>2,453,603</u>	<u>2,453,603</u>	<u>2,350,177</u>	<u>(103,426)</u>
EXPENDITURES				
General government:				
Consolidated courts	2,453,603	2,453,603	2,543,024	(89,421)
Capital Outlay	60,000	60,000	-	60,000
Total expenditures	<u>2,513,603</u>	<u>2,513,603</u>	<u>2,543,024</u>	<u>(29,421)</u>
Net recovery (use) of fund balance for Consolidated Courts	<u>\$ (60,000)</u>	<u>\$ (60,000)</u>	(192,847)	<u>\$ (132,847)</u>
COUNTY BOARD				
REVENUES				
Taxes:				
Property taxes	\$ 302,632	\$ 302,632	\$ 302,632	\$ -
Total revenues	<u>302,632</u>	<u>302,632</u>	<u>302,632</u>	<u>-</u>
EXPENDITURES				
General government:				
County board	302,632	294,393	281,208	13,185
Total expenditures	<u>302,632</u>	<u>294,393</u>	<u>281,208</u>	<u>13,185</u>
Net recovery (use) of fund balance for County Board	<u>\$ -</u>	<u>\$ 8,239</u>	21,424	<u>\$ 13,185</u>
COUNTY CLERK				
REVENUES				
Taxes:				
Property taxes	\$ 170,825	\$ 170,825	\$ 170,825	\$ -
Licenses and permits:				
Conservation license fees	800	800	581	(219)
Fines, Forfeits and penalties:				
Dog license penalty	11,000	11,000	13,847	2,847
Public charges for services:				
General County fees	32,300	32,300	32,465	165
Other public charges for services	110	110	340	230
Total revenues	<u>215,035</u>	<u>215,035</u>	<u>218,058</u>	<u>3,023</u>
EXPENDITURES				
General government:				
County Clerk	215,035	215,035	250,291	(35,256)
Total expenditures	<u>215,035</u>	<u>215,035</u>	<u>250,291</u>	<u>(35,256)</u>
Net recovery (use) of fund balance for County Clerk	<u>\$ -</u>	<u>\$ -</u>	(32,233)	<u>\$ (32,233)</u>

LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
ELECTIONS				
REVENUES				
Taxes:				
Property taxes	\$ 72,927	\$ 72,927	\$ 72,927	\$ -
Public charges for services:				
Other public charges for services	25	25	15	(10)
Intergovernmental Charges for services:				
Elections revenue	10,500	10,500	14,169	3,669
Total revenues	<u>83,452</u>	<u>83,452</u>	<u>87,111</u>	<u>3,659</u>
EXPENDITURES				
General government:				
Elections	107,252	125,088	73,844	51,244
Total expenditures	<u>107,252</u>	<u>125,088</u>	<u>73,844</u>	<u>51,244</u>
Net recovery (use) of fund balance for Elections	<u>\$ (23,800)</u>	<u>\$ (41,636)</u>	13,267	<u>\$ 54,903</u>
FAMILY COURT COMMISSIONER				
REVENUES				
Taxes:				
Property taxes	\$ 138,236	\$ 138,236	\$ 138,236	\$ -
Public charges for services:				
Family court counsel fees	13,000	13,000	10,936	(2,064)
Miscellaneous revenues:				
Miscellaneous revenues	-	-	303	303
Total revenues	<u>151,236</u>	<u>151,236</u>	<u>149,475</u>	<u>(1,761)</u>
EXPENDITURES				
General government:				
Family court commissioner	151,236	151,236	133,963	17,273
Total expenditures	<u>151,236</u>	<u>151,236</u>	<u>133,963</u>	<u>17,273</u>
Net recovery (use) of fund balance for Family Court Commissioner	<u>\$ -</u>	<u>\$ -</u>	15,512	<u>\$ 15,512</u>
DOCUMENT AND GRAPHIC SERVICES				
REVENUES				
Taxes:				
Property taxes	\$ 1,965	\$ 1,965	\$ 1,965	\$ -
Public charges for services:				
Printing and duplicating revenue	55,500	55,500	21,086	(34,414)
Total revenues	<u>57,465</u>	<u>57,465</u>	<u>23,051</u>	<u>(34,414)</u>
EXPENDITURES				
General government:				
Document and graphic services	36,256	35,801	30,280	5,521
Capital Outlay	21,209	21,664	15,053	6,611
Total expenditures	<u>57,465</u>	<u>57,465</u>	<u>45,333</u>	<u>12,132</u>
Net recovery (use) of fund balance for Document and Graphic Services	<u>\$ -</u>	<u>\$ -</u>	(22,282)	<u>\$ (22,282)</u>

**LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL**

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REGISTER OF DEEDS				
REVENUES				
Taxes:				
Property taxes (1)	\$ (363,906)	\$ (363,906)	\$ (363,906)	\$ -
Public charges for services:				
Register of deeds fees	735,000	735,000	847,924	112,924
Total revenues	<u>371,094</u>	<u>371,094</u>	<u>484,018</u>	<u>112,924</u>
EXPENDITURES				
General government:				
Register of deeds	420,689	420,689	342,951	77,738
Total expenditures	<u>420,689</u>	<u>420,689</u>	<u>342,951</u>	<u>77,738</u>
Net recovery (use) of fund balance for Register of Deeds	<u>\$ (49,595)</u>	<u>\$ (49,595)</u>	141,067	<u>\$ 190,662</u>
MEDIATION				
REVENUES				
Taxes:				
Property taxes	\$ 172,467	\$ 172,467	\$ 172,467	\$ -
Public charges for services:				
Mediation	35,150	35,150	32,077	(3,073)
Total revenues	<u>207,617</u>	<u>207,617</u>	<u>204,544</u>	<u>(3,073)</u>
EXPENDITURES				
General government:				
Mediation	207,617	208,217	207,352	865
Total expenditures	<u>207,617</u>	<u>208,217</u>	<u>207,352</u>	<u>865</u>
Net recovery (use) of fund balance for Mediation	<u>\$ -</u>	<u>\$ (600)</u>	(2,808)	<u>\$ (2,208)</u>
COUNTY ADMINISTRATOR				
REVENUES				
Taxes:				
Property taxes	\$ 290,730	\$ 290,730	\$ 290,730	\$ -
Total revenues	<u>290,730</u>	<u>290,730</u>	<u>290,730</u>	<u>-</u>
EXPENDITURES				
General government:				
County Administrator	295,730	295,730	291,811	3,919
Total expenditures	<u>295,730</u>	<u>295,730</u>	<u>291,811</u>	<u>3,919</u>
Net recovery (use) of fund balance for Administrator	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	(1,081)	<u>\$ 3,919</u>
CORPORATION COUNSEL				
REVENUES				
Taxes:				
Property taxes	\$ 451,918	\$ 451,918	\$ 451,918	\$ -
Public charges for services:				
Other public charge for service	-	-	183	183
Total revenues	<u>451,918</u>	<u>451,918</u>	<u>452,101</u>	<u>183</u>
EXPENDITURES				
General government:				
Corporation counsel	451,918	452,168	391,808	60,360
Total expenditures	<u>451,918</u>	<u>452,168</u>	<u>391,808</u>	<u>60,360</u>
Net recovery (use) of fund balance for Corporation Counsel	<u>\$ -</u>	<u>\$ (250)</u>	60,293	<u>\$ 60,543</u>

(1) Department produces revenues over expenditures which is used to offset the property tax levy.

LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
CHILD SUPPORT ENFORCEMENT				
REVENUES				
Taxes:				
Property taxes	\$ 84,531	\$ 84,531	\$ 84,531	\$ -
Intergovernmental revenues:				
State Aid-child support	849,406	849,406	835,627	(13,779)
Public charges for services:				
Public health revenue	17,840	17,840	16,281	(1,559)
Total revenues	<u>951,777</u>	<u>951,777</u>	<u>936,439</u>	<u>(15,338)</u>
EXPENDITURES				
Health and human services:				
Child Support	<u>951,777</u>	<u>951,777</u>	<u>933,727</u>	<u>18,050</u>
Total expenditures	<u>951,777</u>	<u>951,777</u>	<u>933,727</u>	<u>18,050</u>
Net recovery (use) of fund balance for Child Support	<u>\$ -</u>	<u>\$ -</u>	2,712	<u>\$ 2,712</u>
LAND CONSERVATION				
REVENUES				
Taxes:				
Property taxes	\$ 423,356	\$ 423,356	\$ 423,356	\$ -
Intergovernmental revenues:				
State Aid-land conservation	220,242	264,342	231,042	(33,300)
Licenses and permits:				
Storm water fees	5,500	5,500	4,132	(1,368)
Public charges for services:				
Construction fees	36,500	36,500	34,440	(2,060)
County forest revenue	35,000	35,000	13,344	(21,656)
Non-metallic mining fees	16,074	16,074	16,728	654
Other public charges for services	-	-	30	30
Intergovernmental Charges for services:				
Charges to other governments	12,500	12,500	-	(12,500)
Total revenues	<u>749,172</u>	<u>793,272</u>	<u>723,072</u>	<u>(70,200)</u>
EXPENDITURES				
Conservation and development:				
Land conservation	749,172	815,172	715,358	99,814
Capital Outlay	-	24,761	24,761	-
Total expenditures	<u>749,172</u>	<u>839,933</u>	<u>740,119</u>	<u>99,814</u>
Net recovery (use) of fund balance for Land Conservation	<u>\$ -</u>	<u>\$ (46,661)</u>	(17,047)	<u>\$ 29,614</u>

**LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL**

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
UNIVERSITY EXTENSION				
REVENUES				
Taxes:				
Property taxes	\$ 437,772	\$ 437,772	\$ 437,772	\$ -
Intergovernmental revenues:				
DNR wildlife damage/claims program	17,000	17,000	8,630	(8,370)
State aid-natural resources	1,264	1,264	-	(1,264)
Licenses and permits:				
Permit revenue	50	50	3	(47)
Public charges for services:				
UW Extension fees	3,000	3,000	2,377	(623)
Printing and duplicating revenue	3,978	3,978	3,978	-
Miscellaneous revenues:				
Donations	3,131	3,131	3,342	211
Total revenues	<u>466,195</u>	<u>466,195</u>	<u>456,102</u>	<u>(10,093)</u>
EXPENDITURES				
Culture, Recreation and Education:				
University extension	466,195	487,304	411,438	75,866
Total expenditures	<u>466,195</u>	<u>487,304</u>	<u>411,438</u>	<u>75,866</u>
Net recovery (use) of fund balance for University Extension	<u>\$ -</u>	<u>\$ (21,109)</u>	44,664	<u>\$ 65,773</u>
WISCONSIN NUTRIUTION EDUCATION PROGRAM				
REVENUES				
Taxes:				
Property taxes	\$ 3,997	\$ 3,997	\$ 3,997	\$ -
Total revenues	<u>3,997</u>	<u>3,997</u>	<u>3,997</u>	<u>-</u>
EXPENDITURES				
Culture, Recreation and Education:				
Wisconsin nutrition education program	3,997	3,997	2,772	1,225
Total expenditures	<u>3,997</u>	<u>3,997</u>	<u>2,772</u>	<u>1,225</u>
Net recovery (use) of fund balance for WI Nutrition Education Program	<u>\$ -</u>	<u>\$ -</u>	1,225	<u>\$ 1,225</u>
INFORMATION TECHNOLOGY				
REVENUES				
Taxes:				
Property taxes	\$ 2,224,805	\$ 2,224,805	\$ 2,224,805	\$ -
Intergovernmental Charges for services:				
Data processing revenue	25,541	27,841	23,447	(4,394)
Miscellaneous revenues:				
Miscellaneous revenues	-	-	112	112
Total revenues	<u>2,250,346</u>	<u>2,252,646</u>	<u>2,248,364</u>	<u>(4,282)</u>
EXPENDITURES				
General government:				
Information technology	2,169,227	2,243,925	2,181,327	62,598
Capital Outlay	125,319	229,041	124,378	104,663
Total expenditures	<u>2,294,546</u>	<u>2,472,966</u>	<u>2,305,705</u>	<u>167,261</u>
Net recovery (use) of fund balance for Information Technology	<u>\$ (44,200)</u>	<u>\$ (220,320)</u>	(57,341)	<u>\$ 162,979</u>

**LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL**

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
FINANCE				
REVENUES				
Taxes:				
Property taxes	\$ 1,021,211	\$ 1,021,211	\$ 1,021,211	\$ -
Public charges for services:				
Other public charges for services	3,300	3,300	2,853	(447)
Miscellaneous revenues:				
Miscellaneous revenues	-	-	72	72
Total revenues	<u>1,024,511</u>	<u>1,024,511</u>	<u>1,024,136</u>	<u>(375)</u>
EXPENDITURES				
General government:				
Finance	1,024,511	1,024,511	950,325	74,186
Total expenditures	<u>1,024,511</u>	<u>1,024,511</u>	<u>950,325</u>	<u>74,186</u>
Net recovery (use) of fund balance for Finance	<u>\$ -</u>	<u>\$ -</u>	73,811	<u>\$ 73,811</u>
PERSONNEL				
REVENUES				
Taxes:				
Property taxes	\$ 620,473	\$ 620,473	\$ 620,473	\$ -
Public charges for services:				
Other public charges for services	-	-	83	83
Total revenues	<u>620,473</u>	<u>620,473</u>	<u>620,556</u>	<u>83</u>
EXPENDITURES				
General government:				
Personnel	620,473	627,017	622,329	4,688
Total expenditures	<u>620,473</u>	<u>627,017</u>	<u>622,329</u>	<u>4,688</u>
Net recovery (use) of fund balance for Personnel	<u>\$ -</u>	<u>\$ (6,544)</u>	(1,773)	<u>\$ 4,771</u>
RETIRES INSURANCE				
EXPENDITURES				
General government:				
Retirees insurance	400,000	400,000	526,302	(126,302)
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>526,302</u>	<u>(126,302)</u>
Net recovery (use) of fund balance for Retirees Insurance	<u>\$ (400,000)</u>	<u>\$ (400,000)</u>	(526,302)	<u>\$ (126,302)</u>
HISTORICAL SOCIETIES AND SITES				
REVENUES				
Taxes:				
Property taxes	\$ 27,360	\$ 27,360	\$ 27,360	\$ -
Total revenues	<u>27,360</u>	<u>27,360</u>	<u>27,360</u>	<u>-</u>
EXPENDITURES				
Culture, Recreation and Education:				
Historical societies	25,000	25,000	25,000	-
Historical sites	2,360	3,680	3,115	565
Total expenditures	<u>27,360</u>	<u>28,680</u>	<u>28,115</u>	<u>565</u>
Net recovery (use) of fund balance for Historical Societies and Sites	<u>\$ -</u>	<u>\$ (1,320)</u>	(755)	<u>\$ 565</u>

LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
HARBOR COMMISSION				
REVENUES				
Miscellaneous revenues:				
Rental income	\$ 16,875	\$ 16,875	\$ 16,120	\$ (755)
Miscellaneous revenue	525	525	300	(225)
Total revenues	<u>17,400</u>	<u>17,400</u>	<u>16,420</u>	<u>(980)</u>
EXPENDITURES				
Conservation and development:				
Harbor Commission Project	17,400	17,400	1,765	15,635
Total expenditures	<u>17,400</u>	<u>17,400</u>	<u>1,765</u>	<u>15,635</u>
Net recovery (use) of fund balance for Harbor Commission	<u>\$ -</u>	<u>\$ -</u>	14,655	<u>\$ 14,655</u>
ECONOMIC DEVELOPMENT COMMISSION				
REVENUES				
Intergovernmental revenues:				
State aid - CDBG	\$ -	\$ -	\$ 1,125	\$ 1,125
Public charges for services:				
Other public charges for services	3,420	3,420	905	(2,515)
Total revenues	<u>3,420</u>	<u>3,420</u>	<u>2,030</u>	<u>(1,390)</u>
EXPENDITURES				
Conservation and development:				
Economic development	329,232	339,232	295,650	43,582
Total expenditures	<u>329,232</u>	<u>339,232</u>	<u>295,650</u>	<u>43,582</u>
Excess (deficiency) of revenues over expenditures	(325,812)	(335,812)	(293,620)	42,192
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(25,000)	(25,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Net recovery (use) of fund balance for Economic Development Comm.	<u>\$ (325,812)</u>	<u>\$ (360,812)</u>	(318,620)	<u>\$ 42,192</u>
WINDING RIVERS LIBRARY SYSTEM				
REVENUES				
Taxes:				
Property taxes	\$ 15,921	\$ 15,921	\$ 15,921	\$ -
Total revenues	<u>15,921</u>	<u>15,921</u>	<u>15,921</u>	<u>-</u>
EXPENDITURES				
Culture, Recreation and Education:				
Winding rivers library system	15,921	15,921	15,921	-
Total expenditures	<u>15,921</u>	<u>15,921</u>	<u>15,921</u>	<u>-</u>
Net recovery (use) of fund balance for Winding Rivers Library System	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>

**LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL**

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
TREASURER				
REVENUES				
Taxes:				
Property taxes (2)	\$ (607,686)	\$ (607,686)	\$ (607,686)	\$ -
Interest on taxes	825,000	825,000	813,620	(11,380)
Public charges for services:				
General County fees	1,600	1,600	2,011	411
Total revenues	<u>218,914</u>	<u>218,914</u>	<u>207,945</u>	<u>(10,969)</u>
EXPENDITURES				
General government:				
Treasurer	220,664	226,590	211,278	15,312
Total expenditures	<u>220,664</u>	<u>226,590</u>	<u>211,278</u>	<u>15,312</u>
Excess (deficiency) of revenues over expenditures	(1,750)	(7,676)	(3,333)	4,343
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,750	1,750	2,164	414
Total other financing sources (uses)	<u>1,750</u>	<u>1,750</u>	<u>2,164</u>	<u>414</u>
Net recovery (use) of fund balance for Treasurer	<u>\$ -</u>	<u>\$ (5,926)</u>	(1,169)	<u>\$ 4,757</u>
VICTIM WITNESS SERVICE				
REVENUES				
Taxes:				
Property taxes	\$ 117,623	\$ 117,623	\$ 117,623	\$ -
Intergovernmental revenues:				
State aid-victim witness	90,560	90,560	94,055	3,495
Fines, Forfeits and penalties:				
County ordinance fines	-	-	654	654
Miscellaneous revenues:				
Miscellaneous revenues	-	-	10	10
Total revenues	<u>208,183</u>	<u>208,183</u>	<u>212,342</u>	<u>4,159</u>
EXPENDITURES				
General government:				
Victim witness service	228,183	224,880	193,673	31,207
Total expenditures	<u>228,183</u>	<u>224,880</u>	<u>193,673</u>	<u>31,207</u>
Net recovery (use) of fund balance for Victim Witness Services	<u>\$ (20,000)</u>	<u>\$ (16,697)</u>	18,669	<u>\$ 35,366</u>
DISTRICT ATTORNEY PROSECUTION				
REVENUES				
Taxes:				
Property taxes	\$ 608,272	\$ 608,272	\$ 608,272	\$ -
Fines, Forfeits and penalties:				
County ordinance fines	20,000	20,000	20,751	751
Public charges for services:				
Consolidated court costs, fees, and charges	45,000	45,000	42,674	(2,326)
Printing and duplicating revenue	150	150	736	586
Total revenues	<u>673,422</u>	<u>673,422</u>	<u>672,433</u>	<u>(989)</u>
EXPENDITURES				
General government:				
District attorney	673,422	673,422	673,856	(434)
Total expenditures	<u>673,422</u>	<u>673,422</u>	<u>673,856</u>	<u>(434)</u>
Net recovery (use) of fund balance for District Attorney Prosecution	<u>\$ -</u>	<u>\$ -</u>	(1,423)	<u>\$ (1,423)</u>

(2) Department produces revenues over expenditures which is used to offset the property tax levy.

LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
MEDICAL EXAMINER				
REVENUES				
Taxes:				
Property taxes	\$ 42,402	\$ 42,402	\$ 42,402	\$ -
Licenses and permits:				
Cremation permits	84,500	84,500	100,935	16,435
Public charges for services:				
Medical examiner fees	32,040	32,040	27,350	(4,690)
Total revenues	<u>158,942</u>	<u>158,942</u>	<u>170,687</u>	<u>11,745</u>
EXPENDITURES				
General government:				
Medical examiner	158,942	189,983	206,482	(16,499)
Total expenditures	<u>158,942</u>	<u>189,983</u>	<u>206,482</u>	<u>(16,499)</u>
Net recovery (use) of fund balance for Medical Examiner	<u>\$ -</u>	<u>\$ (31,041)</u>	(35,795)	<u>\$ (4,754)</u>
OCCUPATIONAL HEALTH				
REVENUES				
Public charges for services:				
Public health revenue	\$ 15,000	\$ 15,000	\$ 21,736	\$ 6,736
Miscellaneous revenues:				
Miscellaneous revenues	-	-	(130)	(130)
Donations	6,500	6,500	8,632	2,132
Total revenues	<u>21,500</u>	<u>21,500</u>	<u>30,238</u>	<u>8,738</u>
EXPENDITURES				
General government:				
County wellness programs	205,268	215,093	204,203	10,890
Total expenditures	<u>205,268</u>	<u>215,093</u>	<u>204,203</u>	<u>10,890</u>
Excess (deficiency) of revenues over expenditures	(183,768)	(193,593)	(173,965)	19,628
OTHER FINANCING SOURCES (USES)				
Transfers in	183,768	183,768	173,966	(9,802)
Total other financing sources (uses)	<u>183,768</u>	<u>183,768</u>	<u>173,966</u>	<u>9,826</u>
Net recovery (use) of fund balance for Occupational Health	<u>\$ -</u>	<u>\$ (9,825)</u>	1	<u>\$ 9,826</u>
VETERANS SERVICE OFFICER				
REVENUES				
Taxes:				
Property taxes	\$ 221,981	\$ 221,981	\$ 221,981	\$ -
Intergovernmental revenues:				
State and federal aid-veterans	13,000	13,000	13,000	-
Total revenues	<u>234,981</u>	<u>234,981</u>	<u>234,981</u>	<u>-</u>
EXPENDITURES				
Health and human services:				
Veterans service officer	234,981	234,981	221,741	13,240
Total expenditures	<u>234,981</u>	<u>234,981</u>	<u>221,741</u>	<u>13,240</u>
Net recovery (use) of fund balance for Veterans Service Officer	<u>\$ -</u>	<u>\$ -</u>	13,240	<u>\$ 13,240</u>

LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
VETERANS RELIEF				
REVENUES				
Taxes:				
Property taxes	\$ 21,020	\$ 21,020	\$ 21,020	\$ -
Total revenues	<u>21,020</u>	<u>21,020</u>	<u>21,020</u>	<u>-</u>
EXPENDITURES				
Health and human services:				
Veterans relief	21,020	21,020	18,979	2,041
Total expenditures	<u>21,020</u>	<u>21,020</u>	<u>18,979</u>	<u>2,041</u>
Net recovery (use) of fund balance for Veteran's Relief	<u>\$ -</u>	<u>\$ -</u>	2,041	<u>\$ 2,041</u>
ZONING/PLANNING/LAND INFORMATION				
REVENUES				
Taxes:				
Property taxes	\$ 661,826	\$ 661,826	\$ 661,826	\$ -
Licenses and permits:				
Zoning fees	118,040	118,040	84,777	(33,263)
Public charges for services:				
Non-metallic mining fees	16,159	16,159	16,728	569
Other public charges for services	7,000	7,000	8,586	1,586
Total revenues	<u>803,025</u>	<u>803,025</u>	<u>771,917</u>	<u>(31,108)</u>
EXPENDITURES				
Conservation and development:				
Zoning	803,025	803,025	755,632	47,393
Total expenditures	<u>803,025</u>	<u>803,025</u>	<u>755,632</u>	<u>47,393</u>
Net recovery (use) of fund balance for Zoning, Planning/Land Info.	<u>\$ -</u>	<u>\$ -</u>	16,285	<u>\$ 16,285</u>
METROPOLITAN PLANNING ORGANIZATION				
REVENUES				
Intergovernmental revenues:				
State and federal aid-MPO	\$ 139,290	\$ 192,290	\$ 196,388	\$ 4,098
Public charges for services:				
La Crosse Area Planning Commission	60,842	60,842	60,842	-
Total revenues	<u>200,132</u>	<u>253,132</u>	<u>257,230</u>	<u>4,098</u>
EXPENDITURES				
Conservation and development:				
Metropolitan Planning Organization	200,132	263,132	247,299	15,833
Total expenditures	<u>200,132</u>	<u>263,132</u>	<u>247,299</u>	<u>15,833</u>
Net recovery (use) of fund balance for Metropolitan Planning Organization	<u>\$ -</u>	<u>\$ (10,000)</u>	9,931	<u>\$ 19,931</u>
EMERGENCY SERVICES COMMISSION				
REVENUES				
Taxes:				
Property taxes	\$ 2,299,596	\$ 2,299,596	\$ 2,299,596	\$ -
Public charges for services:				
Other public charges for services	-	-	51	51
Total revenues	<u>2,299,596</u>	<u>2,299,596</u>	<u>2,299,647</u>	<u>51</u>
EXPENDITURES				
Public Safety:				
Central dispatch	2,299,597	2,299,597	2,307,075	(7,478)
Capital Outlay	31,000	36,500	23,140	13,360
Total expenditures	<u>2,330,597</u>	<u>2,336,097</u>	<u>2,330,215</u>	<u>5,882</u>
Net recovery (use) of fund balance for Emergency Services Commission	<u>\$ (31,001)</u>	<u>\$ (36,501)</u>	(30,568)	<u>\$ 5,933</u>

LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EMERGENCY SERVICES-EMERGENCY MANAGEMENT				
REVENUES				
Taxes:				
Property taxes	\$ 37,644	\$ 37,644	\$ 37,644	\$ -
Intergovernmental revenues:				
State aid-emergency government	63,364	105,906	92,745	(13,161)
Total revenues	<u>101,008</u>	<u>143,550</u>	<u>130,389</u>	<u>(13,161)</u>
EXPENDITURES				
Public Safety:				
Emergency government	101,008	143,805	125,450	18,355
Total expenditures	<u>101,008</u>	<u>143,805</u>	<u>125,450</u>	<u>18,355</u>
Net recovery (use) of fund balance for Em. Svc-Em. Management	<u>\$ -</u>	<u>\$ (255)</u>	4,939	<u>\$ 5,194</u>
EMERGENCY SERVICES-SARA/EPCRA HAZMAT				
REVENUES				
Taxes:				
Property taxes	\$ 63,039	\$ 63,039	\$ 63,039	\$ -
Intergovernmental revenues:				
State aid-emergency government	32,000	32,000	32,156	156
Total revenues	<u>95,039</u>	<u>95,039</u>	<u>95,195</u>	<u>156</u>
EXPENDITURES				
Public Safety:				
SARA hazardous materials	95,039	95,039	84,825	10,214
Total expenditures	<u>95,039</u>	<u>95,039</u>	<u>84,825</u>	<u>10,214</u>
Net recovery (use) of fund balance for Em. Svc-SARA/EPCRA Hazmat	<u>\$ -</u>	<u>\$ -</u>	10,370	<u>\$ 10,370</u>
LAW ENFORCEMENT SERVICES				
REVENUES				
Taxes:				
Property taxes	\$ 4,432,801	\$ 4,432,801	\$ 4,432,801	\$ -
Intergovernmental revenues:				
State aid-police training	8,000	8,000	6,392	(1,608)
Federal aid-law enforcement	12,400	12,400	10,475	(1,925)
State aid-law enforcement	51,000	51,000	35,509	(15,491)
Licenses and permits:				
Permit revenue	200	200	24	(176)
Public charges for services:				
Law enforcement fees	144,000	144,000	103,810	(40,190)
Other public charges for services	2,000	2,000	2,053	53
Miscellaneous revenues:				
Miscellaneous revenues	-	-	1,694	1,694
Insurance claims	1,000	20,000	26,812	6,812
Donations	5,300	15,300	15,439	139
Total revenues	<u>4,656,701</u>	<u>4,685,701</u>	<u>4,635,009</u>	<u>(50,692)</u>
EXPENDITURES				
Public Safety:				
Law enforcement	4,521,701	4,607,777	4,577,306	30,471
Capital Outlay	153,000	172,000	162,979	9,021
Total expenditures	<u>4,674,701</u>	<u>4,779,777</u>	<u>4,740,285</u>	<u>39,492</u>
Excess (deficiency) of revenues over expenditures	(18,000)	(94,076)	(105,276)	(11,200)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	18,000	18,000	19,136	1,136
Total other financing sources (uses)	<u>18,000</u>	<u>18,000</u>	<u>19,136</u>	<u>1,136</u>
Net recovery (use) of fund balance for Law Enforcement Services	<u>\$ -</u>	<u>\$ (76,076)</u>	(86,140)	<u>\$ (10,064)</u>

**LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL**

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
JAIL AND COURT SERVICES				
REVENUES				
Taxes:				
Property taxes	\$ 5,926,111	\$ 5,926,111	\$ 5,926,111	\$ -
Intergovernmental revenues:				
State aid-police training	20,000	20,000	26,854	6,854
State aid-law enforcement	100	100	220	120
Public charges for services:				
Law enforcement fees	129,000	129,000	182,266	53,266
Prisoners board revenue	175,300	175,300	268,221	92,921
Other public charges for services	222,812	222,812	171,759	(51,053)
Miscellaneous revenues:				
Miscellaneous revenues	-	-	6,917	6,917
Insurance claims				-
Donations				-
Total revenues	<u>6,473,323</u>	<u>6,473,323</u>	<u>6,582,348</u>	<u>109,025</u>
EXPENDITURES				
Public Safety:				
Jail and court services	<u>6,473,323</u>	<u>6,680,176</u>	<u>6,570,518</u>	<u>109,658</u>
Total expenditures	<u>6,473,323</u>	<u>6,680,176</u>	<u>6,570,518</u>	<u>109,658</u>
Net recovery (use) of fund balance for Jail and Court Services	<u>\$ -</u>	<u>\$ (206,853)</u>	11,830	<u>\$ 218,683</u>
PROPERTY MANAGEMENT				
REVENUES				
Taxes:				
Property taxes	\$ 2,200,150	\$ 2,200,150	\$ 2,200,150	\$ -
Public charges for services:				
Parking lot revenue	100,000	100,000	101,492	1,492
General County fees	300	300	265	(35)
Other public charges for services	3,700	3,700	3,615	(85)
Miscellaneous revenues:				
Miscellaneous revenues	-	-	21	21
Rental income	213,386	213,386	216,006	2,620
Investment earnings	150	150	24	(126)
Total revenues	<u>2,517,686</u>	<u>2,517,686</u>	<u>2,521,573</u>	<u>3,887</u>
EXPENDITURES				
General government:				
Property management	230,017	230,017	166,861	63,156
Administrative center	436,341	444,162	391,075	53,087
Public Safety:				
Courthouse and law enforcement center	1,190,258	1,190,258	1,139,732	50,526
Health and human services:				
Office building and detention center	445,144	453,144	430,863	22,281
Residential house	500	3,831	298	3,533
Conservation and development:				
Park Plaza property	2,625	37,064	1,159	35,905
Capital Outlay:				
General government	92,000	199,478	49,621	149,857
Public Safety	55,000	189,164	26,869	162,295
Health and human services	28,500	50,824	13,406	37,418
Culture, recreation, and education	87,500	484,307	125,583	358,724
Total expenditures	<u>2,567,885</u>	<u>3,282,249</u>	<u>2,345,467</u>	<u>936,782</u>
Excess (deficiency) of revenues over expenditures	(50,199)	(764,563)	176,106	940,669
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	<u>200</u>	<u>200</u>	<u>668</u>	<u>468</u>
Total other financing sources (uses)	<u>200</u>	<u>200</u>	<u>668</u>	<u>468</u>
Net recovery (use) of fund balance for Property Management	<u>\$ (49,999)</u>	<u>\$ (764,363)</u>	176,774	<u>\$ 941,137</u>

LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
PARKS				
REVENUES				
Taxes:				
Property taxes	\$ 299,179	\$ 299,179	\$ 299,179	\$ -
Intergovernmental revenues:				
State aid-snowmobile	34,225	34,225	34,225	-
Licenses and permits:				
Permit revenue	297,000	297,000	291,459	(5,541)
Public charges for services:				
Park revenue	112,500	190,500	189,186	(1,314)
Miscellaneous revenues:				
Miscellaneous revenues	-	-	164	164
Total revenues	<u>742,904</u>	<u>820,904</u>	<u>814,213</u>	<u>(6,691)</u>
EXPENDITURES				
Culture, Recreation and Education:				
Parks	714,904	792,904	771,367	21,537
Capital Outlay	28,000	28,000	18,000	10,000
Total expenditures	<u>742,904</u>	<u>820,904</u>	<u>789,367</u>	<u>31,537</u>
Excess (deficiency) of revenues over expenditures	-	-	24,846	31,537
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	224	224
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>224</u>	<u>-</u>
Net recovery (use) of fund balance for Parks	<u>\$ -</u>	<u>\$ -</u>	25,070	<u>\$ 25,070</u>

**LA CROSSE COUNTY, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND RECOVERY (USE) OF
FUND BALANCE BY DEPARTMENT - BUDGET AND ACTUAL**

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
NON-DEPARTMENTAL AND OTHER REVENUES				
Taxes:				
Property taxes (3)	\$ (15,876,749)	\$ (15,876,749)	\$ (15,876,749)	\$ -
Forest crop taxes	7,000	7,000	28,541	21,541
County sales tax	10,200,000	10,200,000	10,561,246	361,246
Intergovernmental revenues:				
State shared taxes	3,517,506	3,517,506	3,517,507	1
Utility tax from state	481,692	481,692	498,464	16,772
State aid-child support	114,299	114,299	108,024	(6,275)
State aid-exempt computer	172,399	172,399	174,194	1,795
DNR aid in lieu of tax	13,500	13,500	30,771	17,271
State aid-environmental monitoring	-	-	723,506	723,506
Fines, Forfeits and penalties:				
Section 125 cash forfeiture	-	-	3,843	3,843
Public charges for services:				
General County fees	3,000	3,000	5,383	2,383
Intergovernmental Charges for services:				
Indirect cost revenue	1,305,638	1,305,638	1,299,266	(6,372)
Miscellaneous revenues:				
Donations	-	-	1,350	1,350
Miscellaneous revenue	26,290	26,290	-	(26,290)
Investment earnings	276,580	276,580	17,271	(259,309)
Total revenues	<u>241,155</u>	<u>241,155</u>	<u>1,092,617</u>	<u>851,462</u>
EXPENDITURES				
General government:				
Insurance	302,400	302,400	183,823	118,577
Unemployment compensation	25,000	25,000	35,842	(10,842)
External accounting and auditing	30,720	30,720	30,433	287
Section 125 administrative costs	11,500	11,500	9,044	2,456
Miscellaneous:				
Contingency	650,000	677,235	-	677,235
Nondepartmental	402,610	192,230	100,714	91,516
Debt Services:				
Bond issue costs	-	36,300	36,300	-
Total expenditures	<u>1,422,230</u>	<u>1,275,385</u>	<u>396,156</u>	<u>879,229</u>
Excess (deficiency) of revenues over expenditures	(1,181,075)	(1,034,230)	696,461	1,730,691
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	10,952	10,952
Proceeds of long-term debt	-	5,245,000	5,245,000	-
Transfers in	250,000	250,000	250,000	-
Transfers out	(316,384)	(5,943,584)	(5,943,584)	-
Total other financing sources (uses)	<u>(66,384)</u>	<u>(448,584)</u>	<u>(437,632)</u>	<u>10,952</u>
Net recovery (use) of fund balance for nondepartmental and other	<u>\$ (1,247,459)</u>	<u>\$ (1,482,814)</u>	258,829	<u>\$ 1,741,643</u>
TOTAL REVENUES GENERAL FUND	30,382,885	30,631,827	31,386,078	\$ 754,251
TOTAL EXPENDITURES GENERAL FUND	<u>32,777,085</u>	<u>34,207,920</u>	<u>31,511,179</u>	<u>2,696,741</u>
TOTAL DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(2,394,200)</u>	<u>(3,576,093)</u>	<u>(125,101)</u>	<u>(3,450,992)</u>
TOTAL OTHER FINANCING SOURCES GENERAL FUND	<u>137,334</u>	<u>(269,866)</u>	<u>(266,474)</u>	<u>(3,392)</u>
NET RECOVERY (USE) OF FUND BALANCE	<u>(2,256,866)</u>	<u>(3,845,959)</u>	<u>(391,575)</u>	<u>(3,454,384)</u>
FUND BALANCE, BEGINNING			<u>27,288,368</u>	
FUND BALANCE, ENDING			<u>\$ 26,896,793</u>	

(3) Department produces revenues over expenditures which is used to offset the property tax levy.

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

Year Ended December 31, 2013

	<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	\$ 11,201,913	\$ 11,202,413	\$ 11,201,913	\$ (500)
Intergovernmental revenues:				
Human services	20,753,585	21,749,108	21,383,028	(366,080)
Public charges for services:				
Human services	2,092,511	2,140,445	1,949,081	(191,364)
Miscellaneous revenues	4,500	86,500	93,095	6,595
	<u>34,052,509</u>	<u>35,178,466</u>	<u>34,627,117</u>	<u>(551,349)</u>
EXPENDITURES				
Public safety:				
Juvenile detention facilities	954,106	954,606	863,049	91,557
Health and human services:				
Human services management	111,420	134,331	25,429	108,902
Family and children services	10,062,377	9,787,854	10,060,793	(272,939)
Disability services	4,213,800	4,052,427	4,289,552	(237,125)
Clinical services contract	9,154,323	9,557,530	9,463,395	94,135
Income maintenance administration	145,100	148,332	106,894	41,438
Income maintenance services	5,197,354	6,337,739	5,930,707	407,032
Resource center	2,652,797	2,652,797	2,540,533	112,264
Justice sanctions	2,200,370	2,225,670	2,150,181	75,489
Capital outlay	520,000	530,652	333,081	197,571
	<u>35,211,647</u>	<u>36,381,938</u>	<u>35,763,614</u>	<u>618,324</u>
Excess (deficiency) of revenues over expenditures	<u>(1,159,138)</u>	<u>(1,203,472)</u>	<u>(1,136,497)</u>	<u>66,975</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	299,969	299,969	299,969	-
	<u>299,969</u>	<u>299,969</u>	<u>299,969</u>	<u>-</u>
Net change in fund balance *	<u>\$ (859,169)</u>	<u>\$ (903,503)</u>	<u>(836,528)</u>	<u>\$ 66,975</u>
FUND BALANCE, BEGINNING			<u>7,409,102</u>	
FUND BALANCE, ENDING			<u>\$ 6,572,574</u>	

*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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

Year Ended December 31, 2013

	<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	\$ 3,977,484	\$ 3,977,484	\$ 3,977,484	\$ -
Interdepartmental revenues:				
Charges for pension liability	333,275	333,275	535,537	202,262
Miscellaneous revenues:				
Investment earnings	-	-	2,685	2,685
Rebate	103,829	103,829	103,470	(359)
	<u>4,414,588</u>	<u>4,414,588</u>	<u>4,619,176</u>	<u>204,588</u>
EXPENDITURES				
Debt service:				
Principal	3,456,117	3,456,117	3,461,117	(5,000)
Interest and other charges	1,300,357	1,300,357	1,315,129	(14,772)
	<u>4,756,474</u>	<u>4,756,474</u>	<u>4,776,246</u>	<u>(19,772)</u>
Excess (deficiency) of revenues over expenditures	<u>(341,886)</u>	<u>(341,886)</u>	<u>(157,070)</u>	<u>184,816</u>
OTHER FINANCING SOURCES				
Bond premium	-	-	64,373	64,373
Transfers in	341,886	341,886	362,484	20,598
	<u>341,886</u>	<u>341,886</u>	<u>426,857</u>	<u>20,598</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	269,787	<u>\$ 205,414</u>
FUND BALANCE, BEGINNING			<u>885,309</u>	
FUND BALANCE, ENDING			<u>\$ 1,155,096</u>	

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

Year Ended December 31, 2013

	<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:				
Loan repayments	\$ 203,806	\$ 203,806	\$ 254,063	\$ 50,257
Investment earnings	21,908	21,908	22,134	226
Donations	2,500	2,500	-	(2,500)
Total revenues	<u>228,214</u>	<u>228,214</u>	<u>276,197</u>	<u>47,983</u>
EXPENDITURES				
Conservation and development:				
Economic development	111,907	136,907	31,041	105,866
Debt service:				
Principal	150,000	150,000	150,000	-
Interest and other charges	40,876	40,876	40,612	264
Total expenditures	<u>302,783</u>	<u>327,783</u>	<u>221,653</u>	<u>106,130</u>
Excess (deficiency) of revenues over expenditures	(74,569)	(99,569)	54,544	154,113
OTHER FINANCING SOURCES				
Sale of capital assets	35,000	35,000	-	(35,000)
Transfer in	16,415	41,415	41,415	-
Total other financing sources	<u>51,415</u>	<u>76,415</u>	<u>41,415</u>	<u>(35,000)</u>
Net change in fund balance *	<u>\$ (23,154)</u>	<u>\$ (23,154)</u>	95,959	<u>\$ 119,113</u>
FUND BALANCE, BEGINNING			<u>337,073</u>	
FUND BALANCE, ENDING			<u>\$ 433,032</u>	

*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds:

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

Land Records Assessment Fund- to account for the computerized land information system created by the County. Funding is provided through fees charged by the Register of Deeds which are designated for computerization of land records service.

Special Jail Assessment Fund- to account for the portion of the 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 dedicated property taxes, grants and user charges.

Old Landfill Fund- to account for the current costs associated with postclosure care of the old landfill. Funding was provided in prior years by dedicated property tax levy.

Aging Fund- to account for the services provided to elderly residents of the County. Funding is provided through federal and state grants, public charges for services and donations and contributions.

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

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, 2013

	Special Revenue Funds										Total Nonmajor Governmental Funds
	Computer Revolving Loan	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Aging	Estate Donation	Health			
ASSETS											
Cash and investments	\$ 87,122	\$ 379,528	\$ 19,683	\$ 300,276	\$ 357,430	\$ 350,190	\$ 273,880	\$ 1,000,183	\$	\$ 2,768,292	
Restricted cash and investments for uncollectibles	-	-	-	-	591,531	-	-	-	-	591,531	
Receivables (net of allowance for uncollectibles)	25,255	142	9,073	1,708,073	-	435,816	-	2,378,237	-	4,556,596	
Inventories and prepayments	-	-	6,920	1,222	-	-	-	65	-	8,207	
TOTAL ASSETS	\$ 112,377	\$ 379,670	\$ 35,676	\$ 2,009,571	\$ 948,961	\$ 786,006	\$ 273,880	\$ 3,378,485	\$	\$ 7,924,626	
LIABILITIES											
Accounts payable and other current liabilities	-	-	1,065	57,542	816	95,416	-	336,905	-	491,744	
Due to other funds	-	-	-	10,830	-	1,356	-	-	-	12,186	
Unearned revenues	-	-	-	-	-	-	-	19,275	-	19,275	
Total liabilities	-	-	1,065	68,372	816	96,772	-	356,180	-	523,205	
DEFERRED INFLOWS OF RESOURCES											
Unavailable revenue-property taxes	-	-	-	1,707,221	-	280,237	-	2,000,655	-	3,988,113	
Unavailable revenue-loan repayments	25,255	-	-	-	-	-	-	-	-	25,255	
Total deferred inflows of resources	25,255	-	-	1,707,221	-	280,237	-	2,000,655	-	4,013,368	
FUND BALANCE											
Nonspendable	-	-	6,920	1,222	-	-	-	65	-	8,207	
Restricted	-	379,670	27,691	232,756	585,423	107,385	273,880	1,000	-	1,607,805	
Assigned	87,122	-	-	-	362,722	301,612	-	1,020,585	-	1,772,041	
Total fund balances	87,122	379,670	34,611	233,978	948,145	408,997	273,880	1,021,650	-	3,388,053	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 112,377	\$ 379,670	\$ 35,676	\$ 2,009,571	\$ 948,961	\$ 786,006	\$ 273,880	\$ 3,378,485	\$	\$ 7,924,626	

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

Year Ended December 31, 2013

	Special Revenue Funds										Total Nonmajor Governmental Funds
	Computer Revolving Loan	Land Record Assessment	Special Jail Assessment	Library	Old Landfill	Aging	Estate Donation	Health			
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ 1,665,251	\$ -	\$ 280,237	\$ -	\$ 2,038,211	\$ -	\$ 3,983,699	
Intergovernmental revenues	-	300	-	39,172	-	890,764	-	1,507,641	-	2,437,877	
Interdepartmental revenues	-	-	-	-	-	-	-	906	-	906	
Licenses and permits	-	-	-	-	-	-	-	582,026	-	582,026	
Fines, forfeits and penalties	-	-	119,525	-	-	-	-	-	-	119,525	
Public charges for services	-	168,258	-	38,230	-	419,748	-	617,588	-	1,243,824	
Miscellaneous revenues	41,435	-	-	15,442	1,317	62,433	-	44,026	-	164,653	
Total revenues	41,435	168,558	119,525	1,758,095	1,317	1,653,182	-	4,790,398	-	8,532,510	
EXPENDITURES											
Current:											
Public safety	-	-	143,483	-	-	-	-	-	-	143,483	
Public works	-	-	-	-	6,171	-	-	-	-	6,171	
Health and human services	-	-	-	-	-	1,726,686	-	4,844,394	-	6,571,080	
Conservation and development	-	187,871	-	-	-	-	-	-	-	187,871	
Culture, recreation and education	35,551	-	-	1,801,015	-	-	-	-	-	1,836,566	
Debt service:											
Principal	-	-	-	-	123,499	-	-	-	-	123,499	
Interest and other charges	-	-	-	-	10,110	-	-	-	-	10,110	
Capital outlay	-	16,880	-	-	-	-	-	87,913	-	104,793	
Total expenditures	35,551	204,751	143,483	1,801,015	139,780	1,726,686	-	4,932,307	-	8,983,573	
Net change in fund balances	5,884	(36,193)	(23,958)	(42,920)	(138,463)	(73,504)	-	(141,909)	-	(451,063)	
FUND BALANCE, BEGINNING	81,238	415,863	58,569	276,898	1,086,608	482,501	273,880	1,163,559	3,839,116		
FUND BALANCE, ENDING	\$ 87,122	\$ 379,670	\$ 34,611	\$ 233,978	\$ 948,145	\$ 408,997	\$ 273,880	\$ 1,021,650	\$ 3,388,053		

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

Year Ended December 31, 2013

	<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	\$ 55,000	\$ 55,000	\$ 41,435	\$ (13,565)
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>41,435</u>	<u>(13,565)</u>
EXPENDITURES				
Cultural, recreation and education:				
Employee computer loans	55,000	55,000	35,551	19,449
Total expenditures	<u>55,000</u>	<u>55,000</u>	<u>35,551</u>	<u>19,449</u>
 Net change in fund balance	 <u>\$ -</u>	 <u>\$ -</u>	 5,884	 <u>\$ 5,884</u>
 FUND BALANCE, BEGINNING			 <u>81,238</u>	
 FUND BALANCE, ENDING			 <u>\$ 87,122</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Grants and aids	\$ 300	\$ 300	\$ 300	\$ -
Public charges for services:				
Land recording assessment	170,000	170,000	168,258	(1,742)
Total revenues	<u>170,300</u>	<u>170,300</u>	<u>168,558</u>	<u>(1,742)</u>
EXPENDITURES				
Conservation and development:				
Land record costs	204,478	202,678	187,871	14,807
Capital outlay	23,000	23,000	16,880	6,120
Total expenditures	<u>227,478</u>	<u>225,678</u>	<u>204,751</u>	<u>20,927</u>
Net change in fund balance *	<u>\$ (57,178)</u>	<u>\$ (55,378)</u>	<u>(36,193)</u>	<u>\$ 19,185</u>
FUND BALANCE, BEGINNING			<u>415,863</u>	
FUND BALANCE, ENDING			<u><u>\$ 379,670</u></u>	

*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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

Year Ended December 31, 2013

	<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	\$ 150,000	\$ 150,000	\$ 119,525	\$ (30,475)
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>119,525</u>	<u>(30,475)</u>
EXPENDITURES				
Public safety:				
Jail maintenance	150,000	150,000	143,483	6,517
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>143,483</u>	<u>6,517</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(23,958)	<u>\$ (23,958)</u>
FUND BALANCE, BEGINNING			<u>58,569</u>	
FUND BALANCE, ENDING			<u>\$ 34,611</u>	

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

Year Ended December 31, 2013

	<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	\$ 1,665,251	\$ 1,665,251	\$ 1,665,251	\$ -
Intergovernmental revenues:				
Grants and aids	40,172	40,172	39,172	(1,000)
Public charges for services:				
Library fees	37,900	37,900	38,230	330
Miscellaneous revenues:				
Donations and contributions	8,300	20,458	15,442	(5,016)
Total revenues	<u>1,751,623</u>	<u>1,763,781</u>	<u>1,758,095</u>	<u>(5,686)</u>
EXPENDITURES				
Cultural, recreation and education:				
Library	1,751,623	1,770,391	1,801,015	(30,624)
Total expenditures	<u>1,751,623</u>	<u>1,770,391</u>	<u>1,801,015</u>	<u>(30,624)</u>
Net change in fund balance *	<u>\$ -</u>	<u>\$ (6,610)</u>	(42,920)	<u>\$ (36,310)</u>
FUND BALANCE, BEGINNING			<u>276,898</u>	
FUND BALANCE, ENDING			<u>\$ 233,978</u>	

*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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

Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous revenues:				
Investment earnings	\$ 14,000	\$ 14,000	\$ 1,317	\$ (12,683)
Total revenues	14,000	14,000	1,317	(12,683)
EXPENDITURES				
Public Works:				
Old landfill monitoring costs	37,050	37,050	6,171	30,879
Debt service:				
Principal	123,499	123,499	123,499	-
Interest and other charges	10,057	10,057	10,110	(53)
Total expenditures	170,606	170,606	139,780	30,826
Net change in fund balance *	\$ (156,606)	\$ (156,606)	(138,463)	\$ 18,143
FUND BALANCE, BEGINNING			1,086,608	
FUND BALANCE, ENDING			\$ 948,145	

*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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

Year Ended December 31, 2013

	<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	\$ 280,237	\$ 280,237	\$ 280,237	\$ -
Intergovernmental revenues:				
Grants and aids	883,000	883,000	883,764	764
Municipal contribution-bus program	23,500	23,500	7,000	(16,500)
Public charges for services:				
Commission on Aging program income	487,770	487,770	419,748	(68,022)
Miscellaneous revenues:				
Donations and contributions	53,100	56,350	59,433	3,083
Lease revenue	-	-	3,000	3,000
Total revenues	<u>1,727,607</u>	<u>1,730,857</u>	<u>1,653,182</u>	<u>(77,675)</u>
EXPENDITURES				
Health and human services:				
Elderly services	169,095	161,110	166,638	(5,528)
Congregate meals	449,359	449,598	374,930	74,668
Home delivered meals	585,437	585,557	523,211	62,346
Benefit specialist	75,891	75,891	74,634	1,257
Transportation	427,510	437,410	411,870	25,540
Hmong elders assistance	66,832	68,582	56,859	11,723
Falls prevention	29,215	29,215	20,011	9,204
Caregivers	106,401	108,021	98,533	9,488
Total expenditures	<u>1,909,740</u>	<u>1,915,384</u>	<u>1,726,686</u>	<u>188,698</u>
Net change in fund balance *	<u>\$ (182,133)</u>	<u>\$ (184,527)</u>	(73,504)	<u>\$ 111,023</u>
FUND BALANCE, BEGINNING			<u>482,501</u>	
FUND BALANCE, ENDING			<u>\$ 408,997</u>	

*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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

Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		(Negative)
REVENUES				
Taxes:				
Property taxes	\$ 2,038,211	\$ 2,038,211	\$ 2,038,211	\$ -
Intergovernmental revenues:				
Grants and aids	1,664,597	2,256,666	1,507,641	(749,025)
Interdepartmental revenues:				
Human Services	31,400	31,400	906	(30,494)
Licenses and permits:				
Inspection fees and permits	464,114	464,114	467,565	3,451
Dog licenses	111,812	111,812	114,461	2,649
Public charges for services:				
Health services	715,895	736,961	617,588	(119,373)
Miscellaneous revenues:				
Investment earnings	-	-	31	31
Donations and not-for-profit grants	29,550	39,269	43,995	4,726
Total revenues	<u>5,055,579</u>	<u>5,678,433</u>	<u>4,790,398</u>	<u>(888,035)</u>
EXPENDITURES				
Health and human services:				
Administration	344,770	348,738	375,703	(26,965)
Lead poisoning	17,572	17,621	16,701	920
Environmental health	624,691	624,691	614,683	10,008
Bio-Terrorism	81,012	251,603	144,120	107,483
Health education	224,876	252,837	222,450	30,387
Health transportation	8,750	8,540	7,911	629
AIDS	25,000	16,000	16,000	-
Alcohol and other drug abuse	32,500	34,330	19,800	14,530
Cardiovascular	8,000	7,483	7,483	-
Tobacco	134,500	250,519	190,630	59,889
Maternal child health	46,829	50,533	47,047	3,486
Home health and personal care	476,676	476,676	453,216	23,460
Laboratory	236,879	236,879	181,819	55,060
County public health nursing	894,590	894,590	816,306	78,284
Other health	272,701	283,633	179,965	103,668
Nutrition	625,185	988,035	639,718	348,317
Women, Infants and Children	557,783	506,009	496,022	9,987
Prenatal care	95,300	95,877	66,858	29,019
Vector control	200,200	204,200	186,221	17,979
Animal licensing and control	111,812	111,812	113,527	(1,715)
Women's health	42,507	89,521	48,214	41,307
Capital outlay	23,750	143,150	87,913	55,237
Total expenditures	<u>5,085,883</u>	<u>5,893,277</u>	<u>4,932,307</u>	<u>960,970</u>
Net change in fund balance *	<u>\$ (30,304)</u>	<u>\$ (214,844)</u>	(141,909)	<u>\$ 72,935</u>
FUND BALANCE, BEGINNING			1,163,559	
FUND BALANCE, ENDING			<u>\$ 1,021,650</u>	

*The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance.

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.

Hillview Terrace- to account for the operations of the County-owned community based residential facility. Revenues are provided through rental income.

MacIntosh 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.

Monarch Manor- to account for the operations of the County-owned community based residential facility, currently under construction. Revenues will be 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 Commission, a discretely presented component unit. Revenues are provided through property taxes and lease revenues to MVHS.

Household Hazardous Materials- to account for operations of the facility designed to dispose of hazardous chemicals used in the La Crosse County area. Revenues are provided through property taxes, intergovernmental charges for services, and public charges for services.

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

December 31, 2013

	Robert G. Carroll Heights Apartments	Hillview Terrace	MacIntosh Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Lakeview Nursing Home Facility	Household Hazardous Materials	Total Nonmajor Enterprise Funds
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 1,441,316	\$ 304,322	\$ 10,376	\$ 2,000	\$ 639,038	\$ 111,701	\$ 359,990	\$ 1,120,104	\$ 293,030	\$ 4,281,877
Restricted cash and cash equivalents	-	-	4,206	3,124	378	392	-	-	-	8,100
Receivables (net of allowance for uncollectibles)	2,173	18,215	28,615	40,037	47,695	49,804	-	-	228,068	414,607
Inventories and prepayments	2,677	1,589	283	237	486	-	-	-	240	5,512
Total current assets	1,446,166	324,126	43,480	45,398	687,597	161,897	359,990	1,120,104	521,338	4,710,096
Noncurrent assets										
Capital Assets										
Land	-	-	40,206	-	-	-	-	7,674	-	47,880
Land improvements	123,092	-	7,822	-	3,227	-	-	250,853	47,600	432,594
Buildings	1,595,182	3,040,305	127,818	259,812	299,604	-	-	6,096,930	739,194	12,158,845
Machinery, equipment and vehicles	176,739	186,246	23,827	52,603	37,379	-	-	3,084,607	188,458	3,749,859
Construction in progress	-	-	-	-	-	-	317,145	175,798	-	492,943
Less accumulated depreciation	(1,371,852)	(203,961)	(61,975)	(98,783)	(87,502)	-	-	(8,126,891)	(400,475)	(10,351,439)
Total capital assets - net	523,161	3,022,590	137,698	213,632	252,708	-	317,145	1,488,971	574,777	6,530,682
Total Assets	1,969,327	3,346,716	181,178	259,030	940,305	161,897	677,135	2,609,075	1,096,115	11,240,778
LIABILITIES										
Current Liabilities										
Accounts payable and other current liabilities	44,855	42,289	14,487	14,462	15,913	12,802	77,135	20,080	28,285	270,308
Other liabilities payable from restricted assets	-	-	4,206	3,124	378	392	-	-	-	8,100
Due to other funds	-	-	7,286	104,064	10,062	-	-	-	8	121,420
Accrued interest	-	23,474	-	-	-	-	-	-	-	23,474
Current portion of bonds and notes payable	-	103,785	-	-	-	-	-	-	-	103,785
Compensated absences	536	6,512	8,293	6,253	8,525	6,628	-	-	4,287	41,034
Total current liabilities	45,391	176,060	34,272	127,903	34,878	19,822	77,135	20,080	32,580	568,121
Noncurrent liabilities										
Advances from other funds	-	-	106,256	184,629	198,736	-	400,000	196,000	-	1,085,621
General obligation bonds payable	-	1,980,560	-	-	-	-	-	-	-	1,980,560
Total Liabilities	45,391	2,156,620	140,528	312,532	233,614	19,822	477,135	216,080	32,580	3,634,302
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenue-property taxes	-	-	-	-	-	-	-	-	115,577	115,577
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	115,577	115,577
NET POSITION (DEFICIT)										
Net investment in capital assets	523,161	938,245	137,698	213,632	252,708	-	317,145	1,488,971	574,777	4,446,337
Unrestricted (deficit)	1,400,775	251,851	(97,048)	(267,134)	453,983	142,075	(117,145)	904,024	373,181	3,044,562
Total Net Position (deficit)	1,923,936	1,190,096	40,650	(53,502)	706,691	142,075	200,000	2,392,995	947,958	7,490,899

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

Year Ended December 31, 2013

	Robert G. Carroll Heights Apartments	Hillview Terrace	MacIntosh Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Lakeview Nursing Home Facility	Household Hazardous Materials	Total Nonmajor Enterprise Funds
OPERATING REVENUES										
Public charges for services	\$ 339,992	\$ 936,841	\$ 336,920	\$ 428,450	\$ 683,488	\$ 794,747	\$ -	\$ -	\$ 99,361	\$ 3,619,799
Intergovernmental grants and fees	-	-	-	-	-	-	-	299,923	220,077	520,000
Miscellaneous revenues	7,310	247	-	-	-	-	-	-	163	7,720
Total operating revenues	<u>347,302</u>	<u>937,088</u>	<u>336,920</u>	<u>428,450</u>	<u>683,488</u>	<u>794,747</u>	<u>-</u>	<u>299,923</u>	<u>319,601</u>	<u>4,147,519</u>
OPERATING EXPENSES										
Personnel services	140,175	382,725	285,994	389,751	434,886	481,655	-	-	236,746	2,351,932
Contractual services	6,985	91,727	585	59	801	8,372	-	13,072	121,882	243,483
General and administrative services	1,800	79,185	3,150	8,599	70,872	177,833	-	300	53,359	395,098
Materials and supplies	22,143	26,043	9,217	9,420	27,474	3,301	-	-	10,831	108,429
Utilities	58,581	40,150	5,701	4,801	11,555	14,952	-	-	9,264	145,004
Depreciation	70,754	99,586	6,472	11,395	12,782	-	-	299,923	30,691	531,603
Other services and charges	28,768	12,620	10,734	8,731	32,380	33,113	-	-	7,582	133,928
Total operating expenses	<u>329,206</u>	<u>732,036</u>	<u>321,853</u>	<u>432,736</u>	<u>590,750</u>	<u>719,226</u>	<u>-</u>	<u>313,295</u>	<u>470,355</u>	<u>3,909,477</u>
Operating income (loss)	18,096	205,052	15,067	(4,306)	92,738	75,521	-	(13,372)	(150,754)	238,042
NONOPERATING REVENUES (EXPENSES)										
Property taxes	-	-	-	-	-	-	-	-	115,000	115,000
Investment earnings	-	-	2	3	4	-	-	-	-	9
Interest expense	-	(95,039)	(5,866)	(10,013)	(10,701)	-	-	-	-	(121,619)
Amortization of debt discount	-	(1,215)	-	-	-	-	-	-	-	(1,215)
Rebates	-	31,944	-	-	-	-	-	-	-	31,944
Gain (Loss) on disposal of property and equipment	-	-	(254)	-	(1,329)	-	-	4,165	-	2,582
Total nonoperating revenues (expenses)	-	(64,310)	(6,118)	(10,010)	(12,026)	-	-	4,165	115,000	26,701
Income (loss) before transfers and capital contributions	18,096	140,742	8,949	(14,316)	80,712	75,521	-	(9,207)	(35,754)	264,743
Transfers in	-	-	-	-	-	-	200,000	-	-	200,000
CHANGE IN NET POSITION	18,096	140,742	8,949	(14,316)	80,712	75,521	200,000	(9,207)	(35,754)	464,743
NET POSITION (DEFICIT), BEGINNING	1,905,840	1,049,354	31,701	(39,186)	625,979	66,554	-	2,402,202	983,712	7,026,156
NET POSITION (DEFICIT), ENDING	<u>\$ 1,923,936</u>	<u>\$ 1,190,096</u>	<u>\$ 40,650</u>	<u>\$ (53,502)</u>	<u>\$ 706,691</u>	<u>\$ 142,075</u>	<u>\$ 200,000</u>	<u>\$ 2,392,995</u>	<u>\$ 947,958</u>	<u>\$ 7,490,899</u>

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

Year Ended December 31, 2013

	Robert G. Carroll Heights Apartments	Hillview Terrace	MacIntosh Manor	Regent Manor	Maplewood CBBF	Ravenwood Nursing Home	Monarch Manor	Lakeview Nursing Home Facility	Houshold Hazardous Materials	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	\$ 349,694	\$ 946,334	\$ 341,030	\$ 430,626	\$ 684,520	\$ 775,063	\$ -	\$ 299,923	\$ 98,272	\$ 3,925,462
Receipts from intergovernmental grants and fees	-	-	-	-	-	-	-	-	206,536	206,536
Miscellaneous revenue	(104,959)	(239,845)	(22,147)	(13,980)	(117,546)	(237,287)	-	(62,272)	163	163
Payments to suppliers and providers	(52,794)	(378,881)	(283,454)	(390,633)	(433,157)	(482,498)	-	-	(179,694)	(977,730)
Payments to employees for salaries and benefits	(94,431)	(6,244)	(6,398)	(16,572)	(25,276)	-	-	-	(233,980)	(2,255,397)
Payments for interfund services used	97,510	321,364	29,031	9,441	108,541	55,278	-	237,651	(19,778)	(168,699)
Net cash provided by (used for) operating activities									(128,481)	730,335
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES										
Transfers from other funds	-	-	-	-	-	-	-	-	-	-
Proceeds from due to other funds	-	-	-	93,777	-	-	-	-	-	93,777
Repayment on due to other funds	-	-	(3,654)	(72,584)	-	-	-	-	-	(76,238)
Receipts from property taxes	-	-	-	-	-	-	-	-	115,000	115,000
Net cash provided by (used for) non-capital financing activities									115,000	132,539
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Acquisition and construction of capital assets	-	(7,386)	-	(7,714)	(2,661)	-	(240,010)	(208,561)	-	(466,332)
Transfers from other funds	-	-	-	-	-	-	200,000	-	-	200,000
Proceeds from sales of capital assets	-	48,835	-	-	-	-	-	4,165	-	4,165
Rebates	-	-	-	-	-	-	-	-	-	48,835
Proceeds from advance from other funds	-	-	-	-	-	-	400,000	196,000	-	596,000
Payment on advance from other funds	-	(105,000)	(6,931)	(9,786)	(9,573)	-	-	-	-	(26,290)
Principal paid on long-term debt	-	(95,420)	(5,866)	(10,013)	(10,701)	-	-	-	-	(105,000)
Interest paid	-	(158,971)	(12,797)	(27,513)	(22,935)	-	359,990	(8,396)	-	(122,000)
Net cash used for capital and related financing activities										129,378
CASH FLOWS FROM INVESTING ACTIVITIES										
Interest on investments	-	-	2	3	4	-	-	-	-	9
Net cash provided by investing activities										9
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	97,510	162,393	12,582	3,124	85,610	55,278	359,990	229,255	(13,481)	992,261
CASH AND CASH EQUIVALENTS, BEGINNING	1,343,806	141,929	2,000	2,000	553,806	56,815	-	890,849	306,511	3,297,716
CASH AND CASH EQUIVALENTS, ENDING	\$ 1,441,316	\$ 304,322	\$ 14,582	\$ 5,124	\$ 639,416	\$ 112,093	\$ 359,990	\$ 1,120,104	\$ 293,030	\$ 4,289,977

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

Year Ended December 31, 2013

	Robert G. Carroll Heights Apartments	Hillview Terrace	McIntosh Manor	Regent Manor	Maplewood CBRF	Ravenwood Nursing Home	Monarch Manor	Lakeview Nursing Home Facility	Household Hazardous Materials	Total Nonmajor Enterprise Funds
	\$ 18,096	\$ 205,052	\$ 15,067	\$ (4,306)	\$ 92,738	\$ 75,521	\$ -	\$ (13,372)	\$ (150,754)	\$ 238,042
	70,754	99,586	6,472	11,395	12,782	-	-	299,923	30,691	531,603
	(683)	6,746	(96)	(948)	654	(19,412)	-	-	(14,631)	(28,370)
	(392)	1,922	40	354	(23)	-	-	-	(240)	1,661
	9,591	7,353	6,473	4,557	3,066	1,999	-	(48,900)	6,455	(9,406)
	-	-	-	-	-	-	-	-	8	8
	144	705	1,075	(1,611)	(676)	(2,830)	-	-	(10)	(3,203)
	79,414	116,312	13,964	13,747	15,803	(20,243)	-	251,023	22,273	492,293
	\$ 97,510	\$ 321,364	\$ 29,031	\$ 9,441	\$ 108,541	\$ 55,278	\$ -	\$ 237,651	\$ (128,481)	\$ 730,335

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES
 Operating income (loss)
Adjustments to reconcile operating income (loss) to net cash provided (used for) operating activities
 Depreciation expense
 (Increase) Decrease receivables
 (Increase) Decrease inventories and prepayments
 Increase (Decrease) accounts payable and other current liabilities
 Increase (Decrease) due to other funds
 Increase (Decrease) compensated absences
 Total adjustments

Net cash flows provided by (used for) operating activities

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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 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 POSITION
INTERNAL SERVICE FUNDS**

December 31, 2013

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 2,325,360	\$ 730,170	\$ 9,397,272	\$ 305,679	\$ 12,758,481
Restricted investments:					
Retention deposit in WMMIC	-	-	-	298,065	298,065
Receivables (net of allowance for uncollectibles)	3,595,805	20,278	360,541	84,227	4,060,851
Due from other funds	-	50,275	-	-	50,275
Inventories and prepayments	779,009	73,456	-	-	852,465
Total current assets	<u>6,700,174</u>	<u>874,179</u>	<u>9,757,813</u>	<u>687,971</u>	<u>18,020,137</u>
Noncurrent Assets					
Other assets	18,270	-	-	-	18,270
Deposit in WMMIC	-	-	-	685,036	685,036
Capital Assets:					
Land	2,746,202	-	-	-	2,746,202
Land improvements	1,106,723	-	-	-	1,106,723
Buildings	4,917,511	-	-	-	4,917,511
Machinery, equipment, and vehicles	13,954,318	-	-	-	13,954,318
Infrastructure	94,642,435	-	-	-	94,642,435
Construction in progress	2,819,483	-	-	-	2,819,483
Less accumulated depreciation	(53,333,010)	-	-	-	(53,333,010)
Capital assets - net	<u>66,853,662</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,853,662</u>
Total noncurrent assets	<u>66,871,932</u>	<u>-</u>	<u>-</u>	<u>685,036</u>	<u>67,556,968</u>
Total Assets	<u>73,572,106</u>	<u>874,179</u>	<u>9,757,813</u>	<u>1,373,007</u>	<u>85,577,105</u>
LIABILITIES					
Current liabilities					
Accounts payable and other current liabilities	505,666	-	5,002	-	510,668
Claims payable	-	70,553	1,523,077	880,961	2,474,591
Due to other funds	2,542	-	-	-	2,542
Compensated absences	217,615	-	-	-	217,615
Total current liabilities	<u>725,823</u>	<u>70,553</u>	<u>1,528,079</u>	<u>880,961</u>	<u>3,205,416</u>
Noncurrent liabilities					
Post employment benefit obligations	-	-	826,056	-	826,056
Total Liabilities	<u>725,823</u>	<u>70,553</u>	<u>2,354,135</u>	<u>880,961</u>	<u>4,031,472</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	2,766,831	-	-	-	2,766,831
Total Deferred Inflows of Resources	<u>2,766,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,766,831</u>
NET POSITION					
Net investment in capital assets	66,853,662	-	-	-	66,853,662
Unrestricted	3,225,790	803,626	7,403,678	492,046	11,925,140
Total Net Position	<u>\$ 70,079,452</u>	<u>\$ 803,626</u>	<u>\$ 7,403,678</u>	<u>\$ 492,046</u>	<u>\$ 78,778,802</u>

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

Year Ended December 31, 2013

	County Highway	Workers Compensation Self Insurance	Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
OPERATING REVENUES					
Charges for services	\$ 3,658,238	\$ -	\$ 2,322,633	\$ -	\$ 5,980,871
Interdepartmental revenues	-	220,434	15,133,864	202,371	15,556,669
Miscellaneous revenues	29,517	-	-	84,227	113,744
Total operating revenues	<u>3,687,755</u>	<u>220,434</u>	<u>17,456,497</u>	<u>286,598</u>	<u>21,651,284</u>
OPERATING EXPENSES					
Construction and maintenance	6,580,791	-	-	-	6,580,791
General and administrative services	510,327	147,697	1,550,372	202,871	2,411,267
Post employment benefit	-	-	317,644	-	317,644
Claims expense	-	72,737	17,958,433	64,299	18,095,469
Depreciation expense	3,509,496	-	-	-	3,509,496
Total operating expenses	<u>10,600,614</u>	<u>220,434</u>	<u>19,826,449</u>	<u>267,170</u>	<u>30,914,667</u>
Operating income (loss)	<u>(6,912,859)</u>	<u>-</u>	<u>(2,369,952)</u>	<u>19,428</u>	<u>(9,263,383)</u>
NONOPERATING REVENUES					
Property taxes	2,702,081	-	-	-	2,702,081
Intergovernmental revenues	1,598,807	-	-	-	1,598,807
Investment earnings	-	-	12,349	6,715	19,064
Gain (Loss) on disposal of property and equipment	981	-	-	-	981
Total nonoperating revenues	<u>4,301,869</u>	<u>-</u>	<u>12,349</u>	<u>6,715</u>	<u>4,320,933</u>
Income (loss) before transfers	<u>(2,610,990)</u>	<u>-</u>	<u>(2,357,603)</u>	<u>26,143</u>	<u>(4,942,450)</u>
Transfers in	5,427,200	-	-	-	5,427,200
Transfers out	(362,484)	-	(423,966)	-	(786,450)
Capital contributions	599,026	-	-	-	599,026
CHANGE IN NET POSITION	<u>3,052,752</u>	<u>-</u>	<u>(2,781,569)</u>	<u>26,143</u>	<u>297,326</u>
NET POSITION, BEGINNING	<u>67,026,700</u>	<u>803,626</u>	<u>10,185,247</u>	<u>465,903</u>	<u>78,481,476</u>
NET POSITION, ENDING	<u>\$ 70,079,452</u>	<u>\$ 803,626</u>	<u>\$ 7,403,678</u>	<u>\$ 492,046</u>	<u>\$ 78,778,802</u>

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

Year Ended December 31, 2013

	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	\$ 3,826,709	\$ -	\$ 2,322,633	\$ -	\$	\$ 6,149,342
Receipts from interfund services provided	-	259,488	15,133,864	202,371		15,595,723
Miscellaneous revenue	29,517	-	-	80,010		109,527
Payments to suppliers and providers	(2,470,491)	(329,684)	(19,796,529)	(247,124)		(22,843,828)
Payments to employees for salaries and benefits	(4,226,325)	-	-	-		(4,226,325)
Payments for interfund services used	(163,013)	-	-	-		(163,013)
Net cash provided by (used for) operating activities	<u>(3,003,603)</u>	<u>(70,196)</u>	<u>(2,340,032)</u>	<u>35,257</u>		<u>(5,378,574)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Transfer in from other funds	5,427,200	-	-	-		5,427,200
Transfer out to other funds	(362,484)	-	(423,966)	-		(786,450)
Federal and state aid received	1,598,807	-	-	-		1,598,807
Receipts from property taxes	2,702,081	-	-	-		2,702,081
Net cash provided by (used for) non-capital financing activities	<u>9,365,604</u>	<u>-</u>	<u>(423,966)</u>	<u>-</u>		<u>8,941,638</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(6,070,020)	-	-	-		(6,070,020)
Proceeds from sales of capital assets	83,147	-	-	-		83,147
Net cash used for capital and related financing activities	<u>(5,986,873)</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>(5,986,873)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	-	-	12,349	6,715		19,064
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>12,349</u>	<u>6,715</u>		<u>19,064</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	375,128	(70,196)	(2,751,649)	41,972		(2,404,745)
CASH AND CASH EQUIVALENTS, BEGINNING	1,950,232	800,366	12,148,921	263,707		15,163,226
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 2,325,360</u>	<u>\$ 730,170</u>	<u>\$ 9,397,272</u>	<u>\$ 305,679</u>		<u>\$ 12,758,481</u>

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

Year Ended December 31, 2013

	County Highway	Workers Compensation		Health Self Insurance	Liability Self Insurance	Total Internal Service Funds
		Self	Insurance			
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED FOR) OPERATING ACTIVITIES						
Operating income (loss)	\$ (6,912,859)	\$ -	\$ (2,369,952)	\$ 19,428	\$ (9,263,383)	
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	3,509,496	-	-	-	3,509,496	
(Increase) Decrease receivables	168,471	13,514	(154,718)	(4,217)	23,050	
(Increase) Decrease due from other funds	-	25,540	-	-	25,540	
(Increase) Decrease inventories and prepayments	283,705	(70,196)	-	-	213,509	
(Increase) Decrease other assets	(3,981)	-	-	-	(3,981)	
(Increase) Decrease retention deposit	-	-	-	(4,236)	(4,236)	
Increase (Decrease) claims payable	(39,717)	(39,054)	(100,952)	24,282	(115,724)	
Increase (Decrease) accounts payable and other current liabilities	(8,929)	-	(32,054)	-	(71,771)	
Increase (Decrease) due to other funds	211	-	-	-	(8,929)	
Increase (Decrease) compensated absences	-	-	-	-	211	
Increase (Decrease) other post employment benefit obligation	-	-	317,644	-	317,644	
Total adjustments	3,909,256	(70,196)	29,920	15,829	3,884,809	
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	\$ (3,003,603)	\$ (70,196)	\$ (2,340,032)	\$ 35,257	\$ (5,378,574)	

* There were \$599,026 non-cash contributions of capital assets in the County Highway Fund during the year.

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FIDUCIARY FUNDS

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 that 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 NET POSITION
FIDUCIARY FUNDS**

DECEMBER 31, 2013

	<u>Circuit Court</u>	<u>Inmate and Representative Payee</u>	<u>Metro Enforcement Group</u>	<u>Total Fiduciary Funds</u>
ASSETS				
Cash and investments	<u>\$ 505,583</u>	<u>\$ 141,259</u>	<u>\$ 63,174</u>	<u>\$ 710,016</u>
TOTAL ASSETS	<u><u>\$ 505,583</u></u>	<u><u>\$ 141,259</u></u>	<u><u>\$ 63,174</u></u>	<u><u>\$ 710,016</u></u>
 LIABILITIES				
Accounts payable and other current liabilities	<u>\$ 505,583</u>	<u>\$ 141,259</u>	<u>\$ 63,174</u>	<u>\$ 710,016</u>
TOTAL LIABILITIES	<u><u>\$ 505,583</u></u>	<u><u>\$ 141,259</u></u>	<u><u>\$ 63,174</u></u>	<u><u>\$ 710,016</u></u>

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

YEAR ENDED DECEMBER 31, 2013

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2013</u>
<u>CIRCUIT COURT</u>				
ASSETS				
Cash and investments	\$ 629,411	\$ 6,167,029	\$ 6,290,857	\$ 505,583
Total Assets	<u>\$ 629,411</u>	<u>\$ 6,167,029</u>	<u>\$ 6,290,857</u>	<u>\$ 505,583</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 629,411	6,167,029	6,290,857	\$ 505,583
Total Liabilities	<u>\$ 629,411</u>	<u>\$ 6,167,029</u>	<u>\$ 6,290,857</u>	<u>\$ 505,583</u>
<u>INMATE & REP PAYEE</u>				
ASSETS				
Cash and investments	\$ 71,534	\$ 977,398	\$ 907,673	\$ 141,259
Total Assets	<u>\$ 71,534</u>	<u>\$ 977,398</u>	<u>\$ 907,673</u>	<u>\$ 141,259</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 71,534	977,398	907,673	\$ 141,259
Total Liabilities	<u>\$ 71,534</u>	<u>\$ 977,398</u>	<u>\$ 907,673</u>	<u>\$ 141,259</u>
<u>METRO ENFORCEMENT GROUP</u>				
ASSETS				
Cash and investments	\$ 1,452	\$ 190,948	\$ 129,226	\$ 63,174
Receivables	78,523	-	78,523	-
Total Assets	<u>\$ 79,975</u>	<u>\$ 190,948</u>	<u>\$ 207,749</u>	<u>\$ 63,174</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 79,975	190,948	207,749	\$ 63,174
Total Liabilities	<u>\$ 79,975</u>	<u>\$ 190,948</u>	<u>\$ 207,749</u>	<u>\$ 63,174</u>

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

YEAR ENDED DECEMBER 31, 2013

	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2013</u>
<u>TOTAL - ALL FIDUCIARY FUNDS</u>				
ASSETS				
Cash and investments	\$ 702,397	\$ 7,335,375	\$ 7,327,756	\$ 710,016
Receivables	78,523	-	78,523	-
Total Assets	<u>\$ 780,920</u>	<u>\$ 7,335,375</u>	<u>\$ 7,406,279</u>	<u>\$ 710,016</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 780,920	\$ 7,335,375	\$ 7,406,279	\$ 710,016
Total Liabilities	<u>\$ 780,920</u>	<u>\$ 7,335,375</u>	<u>\$ 7,406,279</u>	<u>\$ 710,016</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	158
<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	163
<p>These schedules contain information to help the reader assess the County's most significant local revenue source, property tax.</p>	
Debt Capacity	167
<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	172
<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	174
<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 report 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 Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Net investment in capital assets										
Restricted	\$ 76,785,722	\$ 77,480,958	\$ 79,146,131	\$ 79,966,929	\$ 81,329,920	\$ 82,938,109	\$ 81,880,676	\$ 81,746,390	\$ 85,608,357	\$ 84,758,287
Unrestricted	360,619	382,979	1,076,481	1,240,465	1,904,852	1,478,558	1,824,691	7,453,460	5,332,845	12,315,884
	31,555,371	36,085,052	37,468,115	41,192,518	42,104,654	39,938,743	40,709,301	42,563,764	40,900,277	29,975,895
Total governmental activities net position	\$ 108,701,712	\$ 113,948,989	\$ 117,690,727	\$ 122,399,912	\$ 125,339,426	\$ 124,355,410	\$ 124,414,668	\$ 131,763,614	\$ 131,841,479	\$ 127,050,066
Business-type activities										
Net investment in capital assets										
Restricted	\$ 11,468,772	\$ 9,273,523	\$ 8,377,719	\$ 7,399,348	\$ 2,910,902	\$ 5,179,150	\$ 6,029,685	\$ 8,804,778	\$ 8,722,347	\$ 8,655,609
Unrestricted	986,223	454,144	2,380,640	2,534,136	-	-	-	-	-	-
	13,584,806	13,602,789	12,580,477	19,875,484	16,836,231	15,122,231	14,692,370	13,568,236	15,570,477	15,286,663
Total business-type activities net position	\$ 26,039,801	\$ 23,330,456	\$ 23,338,836	\$ 29,808,968	\$ 19,747,133	\$ 20,301,381	\$ 20,722,055	\$ 22,373,014	\$ 24,292,824	\$ 23,942,272
Primary government										
Net investment in capital assets										
Restricted	\$ 88,254,494	\$ 86,754,481	\$ 87,523,850	\$ 87,366,277	\$ 84,240,822	\$ 88,117,259	\$ 87,910,361	\$ 90,551,168	\$ 94,330,704	\$ 93,413,896
Unrestricted	1,346,842	837,123	3,457,121	3,774,601	1,904,852	1,478,558	1,824,691	7,453,460	5,332,845	12,315,884
	45,140,177	49,687,841	50,048,592	61,068,002	58,940,885	55,060,974	55,401,671	56,132,000	56,470,754	45,262,558
Total primary government net position	\$ 134,741,513	\$ 137,279,445	\$ 141,029,563	\$ 152,208,880	\$ 145,086,559	\$ 144,656,791	\$ 145,136,723	\$ 154,136,628	\$ 156,134,303	\$ 150,992,338

Note: 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 Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
General government	\$ 9,094,461	\$ 9,295,342	\$ 9,847,113	\$ 9,288,802	\$ 9,508,871	\$ 10,080,995	\$ 9,835,465	\$ 9,974,387	\$ 9,651,740	\$ 10,885,928
Public safety	14,095,438	14,992,234	14,554,827	15,365,669	15,179,852	15,739,262	16,642,463	17,186,169	16,669,785	18,032,416
Public works	7,846,603	8,438,031	8,234,234	7,228,936	7,228,936	9,805,916	9,357,992	9,723,839	10,449,803	10,816,398
Health and human services	27,814,697	29,540,183	32,146,040	35,278,979	35,659,714	38,007,144	39,559,603	39,496,164	41,763,281	44,556,751
Culture, recreation and education	2,245,169	2,413,653	2,728,714	2,827,180	2,818,309	3,002,079	2,996,240	3,047,468	2,928,389	3,305,864
Conservation and development	2,163,898	1,670,010	1,997,466	3,503,725	2,973,395	3,664,645	1,976,752	2,465,608	2,804,398	2,392,412
Interest on long-term debt	1,217,818	1,215,827	1,132,271	1,025,322	990,117	1,540,658	1,779,391	1,660,047	1,410,577	1,375,928
Total governmental activities expenses	64,478,084	67,565,280	70,640,665	74,518,613	76,322,452	81,840,699	82,347,926	83,553,682	85,677,973	91,363,697
Business-type activities:										
Hillview Health Care Center	11,708,092	12,138,473	12,733,631	13,060,387	13,179,941	13,982,261	14,483,899	15,438,076	15,642,746	16,346,777
Lakesview Health Center	11,404,229	11,647,800	11,620,152	11,385,682	11,526,615	7,303,223	-	-	-	-
Solid Waste	7,830,767	11,314,296	11,612,521	8,072,543	16,841,489	7,988,004	10,034,829	9,513,211	8,855,268	11,361,672
Care Management Organization	38,428,341	40,852,590	42,956,749	47,725,774	39,526,902	-	-	-	-	-
Non-major enterprise funds	491,212	568,261	849,458	1,730,361	2,421,360	2,885,332	2,986,966	2,786,512	3,776,047	4,053,632
Total business-type activities expenses	69,862,641	76,521,420	79,772,511	81,974,747	83,496,307	32,158,820	32,158,820	27,737,799	28,274,061	31,762,081
Total primary government expenses	\$ 134,340,725	\$ 144,086,700	\$ 150,413,176	\$ 156,493,360	\$ 159,818,759	\$ 113,999,519	\$ 113,999,519	\$ 111,291,481	\$ 113,952,034	\$ 123,127,778
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 3,544,654	\$ 3,410,474	\$ 3,512,479	\$ 2,376,989	\$ 2,372,526	\$ 2,426,434	\$ 2,755,922	\$ 2,572,829	\$ 2,687,474	\$ 3,291,819
Public safety	1,011,965	1,046,865	776,426	712,807	809,763	809,005	779,273	1,191,039	1,252,120	1,074,982
Public works	2,897,458	2,786,135	2,650,087	3,956,423	4,327,620	3,581,374	3,428,881	4,739,044	3,548,058	3,791,226
Health and human services	3,898,673	4,174,102	4,121,971	4,236,640	3,875,644	3,867,646	4,270,618	3,974,552	3,966,892	3,918,816
Conservation and development	370,313	259,753	272,565	1,186,632	981,254	533,659	380,857	554,089	442,700	540,203
Culture, recreation and education	350,767	408,336	385,300	425,668	472,592	453,703	471,519	577,834	478,667	478,667
Operating grants and contributions	20,594,137	22,157,470	21,346,212	23,678,755	23,415,990	25,319,388	24,898,042	31,121,706	27,916,727	27,572,884
Capital grants and contributions	2,370,836	196,000	974,945	26,480	435,810	120,312	105,669	-	-	599,026
Total governmental activities program revenues	35,038,803	34,439,135	34,039,985	36,600,394	36,677,991	37,130,410	37,130,410	44,624,778	40,391,805	41,267,623
Business-type activities:										
Charges for services:										
Hillview Health Care Center	11,996,265	12,063,689	12,445,508	12,982,346	14,346,737	14,602,447	14,742,687	14,443,750	14,753,016	14,471,625
Lakesview Health Center	10,879,019	10,008,163	9,296,034	9,255,959	10,104,700	4,535,435	-	-	-	-
Solid Waste	9,257,174	8,976,670	9,133,434	9,681,500	9,524,132	8,783,033	9,316,220	10,320,046	10,006,216	11,343,402
Care Management Organization	35,737,072	40,163,200	44,825,833	50,495,558	37,430,082	2,830,201	3,081,257	2,835,220	3,797,051	4,147,519
Non-major enterprise funds	357,350	407,044	769,631	1,423,819	2,338,125	188,230	-	1,215,249	1,451,128	1,216,899
Operating grants and contributions	175,224	167,318	185,520	267,556	250,703	-	-	5,873	-	-
Capital grants and contributions	758	-	-	-	73,994,479	30,939,346	30,939,346	28,820,138	30,007,411	31,179,445
Total business-type activities program revenues	68,402,862	71,786,084	76,655,960	84,106,738	73,994,479	68,069,756	68,069,756	73,444,916	70,399,216	72,447,068
Total primary government program revenues	\$ 103,441,665	\$ 106,225,219	\$ 110,695,945	\$ 120,707,132	\$ 110,672,470	\$ 105,669,756	\$ 105,669,756	\$ 118,069,694	\$ 110,791,021	\$ 113,714,691
Net (Expense)/Revenue										
Governmental activities	\$ (29,439,281)	\$ (33,126,145)	\$ (36,600,680)	\$ (37,918,219)	\$ (39,644,461)	\$ (44,710,289)	\$ (44,710,289)	\$ (38,928,904)	\$ (45,286,168)	\$ (50,098,074)
Business-type activities	(1,459,779)	(4,735,336)	(3,116,551)	2,131,991	(9,501,828)	(1,219,474)	(1,219,474)	1,082,339	1,733,350	(582,636)
Total primary government net expense	\$ (30,899,060)	\$ (37,861,481)	\$ (39,717,231)	\$ (35,786,228)	\$ (49,146,289)	\$ (45,929,763)	\$ (45,929,763)	\$ (37,846,565)	\$ (43,552,818)	\$ (50,680,710)

LA CROSSE COUNTY, WISCONSIN
Changes in Net Position (continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Revenues and other changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 20,267,430	\$ 21,958,929	\$ 22,339,543	\$ 23,491,060	\$ 24,618,243	\$ 26,182,339	\$ 28,439,025	\$ 29,304,986	\$ 29,306,432	\$ 29,724,209
Sales taxes	9,276,323	9,220,772	9,492,030	9,705,931	9,804,497	9,272,408	9,749,517	10,201,912	10,292,560	10,561,246
Other taxes	3,741	6,218	4,697	5,614	17,357	7,277	8,912	6,522	5,780	28,541
Unrestricted grants and contributions	5,131,432	5,145,134	5,141,294	5,164,120	5,097,816	5,347,871	5,278,079	5,218,824	4,202,354	4,220,936
Investment earnings	1,245,763	2,021,997	3,330,383	3,824,033	2,376,938	2,381,590	1,750,332	1,423,356	1,463,930	871,715
Gain (loss) on disposal of capital assets	564,570	21,996	131,372	376,428	669,629	-	-	-	-	-
Transfers	(524)	(1,624)	(96,901)	60,218	(505)	534,788	108,354	122,250	92,977	(99,986)
Total governmental activities	36,488,735	38,373,422	40,342,418	42,627,404	42,583,975	43,726,273	45,334,219	46,277,850	45,364,033	45,306,661
Business-type activities:										
Property taxes	1,209,000	1,417,403	1,670,406	2,428,764	2,279,648	2,030,679	507,007	181,593	182,913	113,000
Interest income	381,673	600,450	1,368,729	1,968,906	1,205,726	2,777,831	2,777,481	215,054	96,524	17,098
Gains (loss) on disposals of capital assets	5,880	6,514	(11,105)	689	(313)	-	-	294,223	-	-
Transfers to other governmental entity	-	-	-	-	(4,045,573)	-	-	-	-	-
Transfers	524	1,624	96,901	(60,218)	505	(534,788)	(108,354)	(122,250)	(92,977)	99,986
Total business-type activities	1,597,077	2,025,991	3,124,931	4,338,141	(560,007)	1,773,722	676,134	568,620	186,460	232,084
Total primary government	\$ 38,085,812	\$ 40,399,413	\$ 43,467,349	\$ 46,965,545	\$ 42,023,968	\$ 45,499,995	\$ 46,010,353	\$ 46,846,470	\$ 45,550,493	\$ 45,538,745
Change in Net Position										
Governmental activities	\$ 7,049,454	\$ 5,247,277	\$ 3,741,738	\$ 4,709,185	\$ 2,939,514	\$ (984,016)	\$ 623,930	\$ 7,348,946	\$ 77,865	\$ (4,791,413)
Business-type activities	137,298	(2,709,345)	8,380	6,470,132	(10,061,835)	554,248	(543,340)	1,650,959	1,919,810	(350,552)
Total primary government	\$ 7,186,752	\$ 2,537,932	\$ 3,750,118	\$ 11,179,317	\$ (7,122,321)	\$ (429,768)	\$ 80,590	\$ 8,999,905	\$ 1,997,675	\$ (5,141,965)

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.
 In 2009 Lakeview Health Center ceased being a fund of La Crosse County; the facility was leased out to Mississippi Valley Health Services.

LA CROSSE COUNTY, WISCONSIN
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Reserved	\$ 4,580,904	\$ 5,621,988	\$ 6,221,551	\$ 6,975,806	\$ 8,421,036	\$ 7,893,865	\$ -	\$ -	\$ -	\$ -
Unreserved	16,280,989	18,540,496	20,181,897	21,008,551	17,888,306	17,975,983	-	-	-	-
Nonspendable	-	-	-	-	-	-	4,249,241	4,996,385	4,910,575	5,784,142
Restricted	-	-	-	-	-	-	2,465,632	3,018,186	3,355,024	4,134,711
Committed	-	-	-	-	-	-	2,562,774	1,793,893	1,479,522	1,218,341
Assigned	-	-	-	-	-	-	2,654,234	2,424,319	2,820,609	2,190,407
Unassigned	-	-	-	-	-	-	13,870,905	14,120,359	14,722,638	13,569,192
Total general fund	\$ 20,861,893	\$ 24,162,484	\$ 26,403,448	\$ 27,984,357	\$ 26,309,342	\$ 25,869,848	\$ 25,802,786	\$ 26,353,142	\$ 27,288,368	\$ 26,896,793
All other Governmental Funds										
Reserved	\$ 4,635,922	\$ 5,097,883	\$ 5,444,656	\$ 3,112,483	\$ 3,692,910	\$ 6,356,770	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue and capital projects fund	10,713,633	11,126,462	10,865,414	11,972,267	13,705,083	10,760,406	-	-	-	-
Nonspendable	-	-	-	-	-	-	6,281	10,297	13,430	11,473
Restricted	-	-	-	-	-	-	13,299,141	5,574,947	3,039,343	3,636,198
Committed	-	-	-	-	-	-	1,263,432	574,910	574,910	574,910
Assigned	-	-	-	-	-	-	8,087,847	9,274,083	8,842,917	7,326,174
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 15,349,555	\$ 16,224,345	\$ 16,310,070	\$ 15,084,750	\$ 17,397,993	\$ 17,117,176	\$ 22,656,701	\$ 15,434,237	\$ 12,470,600	\$ 11,548,755

Note: 2004 through 2009 have not been converted to GASB 54 terminology.

LA CROSSE COUNTY, WISCONSIN
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes	\$ 26,599,487	\$ 28,207,384	\$ 28,814,074	\$ 30,906,909	\$ 32,197,864	\$ 32,569,310	\$ 36,456,786	\$ 37,858,335	\$ 38,244,356	\$ 38,425,535
Intergovernmental revenues	24,285,226	25,695,174	24,813,643	27,477,749	27,580,006	28,789,122	28,917,509	34,576,650	29,986,312	30,195,013
Interdepartmental revenues	779,911	831,776	842,915	831,969	783,258	538,098	544,181	542,618	525,956	536,443
Licenses and permits	811,315	850,637	840,870	875,740	928,506	990,102	1,012,137	1,051,839	1,043,874	1,821,883
Fines, forfeits and penalties	591,819	544,970	517,343	471,981	445,830	449,981	451,376	418,465	425,593	387,206
Public charges for services	5,723,314	5,907,642	5,636,637	5,262,563	5,459,218	5,770,802	6,252,009	6,143,915	6,089,808	5,783,557
Intergovernmental charges for services	965,365	760,254	878,575	1,153,802	1,245,596	994,475	1,088,445	1,210,939	1,325,834	1,336,882
Miscellaneous revenues	1,235,376	1,978,537	3,325,927	3,911,774	2,459,045	2,480,392	1,476,894	1,504,079	2,001,333	954,559
Total revenues	60,991,813	64,776,374	65,669,984	70,892,487	71,099,323	72,582,282	76,199,337	83,306,840	79,643,066	79,441,078
Expenditures										
General government	8,269,062	8,485,536	9,290,588	9,762,737	10,161,273	10,458,897	10,769,516	10,909,942	10,941,712	11,133,385
Public safety	13,304,348	14,029,677	13,436,452	13,628,286	14,281,796	14,876,428	15,611,075	15,781,813	15,302,543	15,811,438
Public works	148,001	135,085	135,544	52,833	110,243	102,410	45,682	35,928	29,350	6,171
Health and human services	27,530,000	29,104,399	31,367,137	34,623,293	35,963,872	37,760,401	39,723,601	39,234,822	41,491,650	42,744,172
Conservation and development	2,650,637	2,493,563	1,887,274	3,717,343	2,827,926	3,793,243	2,985,164	2,969,604	2,918,195	3,066,179
Culture, recreation and education	2,269,565	2,354,153	2,589,478	2,794,255	2,791,918	2,937,251	2,437,518	6,931,787	2,698,132	2,235,775
Miscellaneous	55,163	37,176	47,909	35,008	65,086	121,297	100,283	86,465	79,822	100,714
Debt service:										
Principal	6,617,276	1,792,062	1,877,770	2,007,572	2,114,387	3,086,502	2,181,826	11,009,495	6,892,209	3,734,616
Interest and other charges	1,230,286	983,132	1,253,347	1,020,516	1,074,159	1,215,781	1,584,412	1,937,052	1,466,968	1,365,851
Debt issue costs	-	-	-	22,004	42,382	201,446	76,216	26,760	28,589	36,300
Capital outlay	1,096,459	1,584,294	1,543,099	2,641,569	4,958,491	18,695,696	9,956,167	1,236,266	837,727	1,021,664
Total expenditures	63,170,797	60,999,077	63,428,598	70,305,416	74,391,533	93,249,352	85,471,460	90,159,934	82,686,897	81,256,265
Excess (deficiency) of revenues over expenditures	(2,178,984)	3,777,297	2,241,386	587,071	(3,292,210)	(20,667,070)	(9,272,123)	(6,853,094)	(3,043,831)	(1,815,187)
Other financing sources (uses)										
Proceeds of long-term debt	4,800,000	216,561	-	555,000	4,260,898	19,500,000	8,115,000	1,640,000	2,150,000	5,245,000
Refunding note issued	-	-	344,000	-	6,984,112	-	-	-	-	-
Payment on refunded note	-	-	(344,000)	-	(6,910,276)	-	-	-	-	-
Bond premium	-	-	-	-	-	612,706	80,415	-	71,560	64,373
Capital lease	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	112,912	58,824	57,937	33,144
Refunding proceeds	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	8,050,000	-	-	-
Payment to escrow agent	-	-	-	-	-	-	-	-	-	-
Transfers in	836,200	677,686	505,024	761,716	380,116	843,799	954,512	1,100,363	1,989,379	1,127,834
Transfers out	(785,189)	(679,310)	(601,925)	(1,862,613)	(1,557,268)	(1,034,115)	(2,568,253)	(2,618,201)	(3,253,456)	(5,968,584)
Total other financing sources (uses)	5,543,936	398,084	85,303	(231,482)	3,930,438	19,946,759	14,744,586	180,986	1,015,420	501,767
Net change in fund balances	\$ 3,364,952	\$ 4,175,381	\$ 2,326,689	\$ 355,589	\$ 638,228	\$ (720,311)	\$ 5,472,463	\$ (720,311)	\$ (2,028,411)	\$ (1,313,420)
Debt service as a percentage of noncapital expenditures	12.64%	4.67%	5.06%	4.48%	4.59%	5.77%	4.99%	14.56%	10.21%	6.36%

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				
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	3.91	
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	3.74	
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	3.70	
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	3.60	
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	3.73	
2010	5,201,512,100	1,979,243,300	163,068,500	297,200,100	294,431,900	253,641,400	7,681,814,500	3.74	
2011	5,194,328,600	1,943,871,400	163,767,400	281,277,000	295,812,700	249,041,400	7,630,015,700	3.84	
2012	5,234,270,000	2,006,764,000	163,133,200	263,097,200	310,165,300	266,666,900	7,710,762,800	3.87	
2013	5,268,403,600	2,072,499,200	167,168,100	269,370,800	286,299,000	253,974,400	7,809,766,300	3.96	

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	Fiscal Year									
		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
La Crosse County:											
Operating Levy	100.00%	\$ 3.22	\$ 3.12	\$ 2.97	\$ 2.92	\$ 3.15	\$ 3.08	\$ 3.10	\$ 3.13	\$ 3.14	\$ 3.19
Library & WRLS	100.00%	0.23	0.22	0.21	0.20	0.22	0.22	0.22	0.22	0.22	0.22
Debt Service	100.00%	0.46	0.40	0.52	0.48	0.36	0.44	0.52	0.52	0.52	0.55
Total Direct County Tax Rate		3.91	3.74	3.70	3.60	3.73	3.74	3.84	3.87	3.87	3.96
City:											
La Crosse	100.00%	27.09	28.50	27.48	26.54	26.92	27.85	28.57	29.88	28.38	28.36
Onalaska	100.00%	21.66	21.64	20.16	19.54	19.35	19.78	19.95	21.28	20.55	20.86
Villages:											
Bangor	100.00%	21.04	21.19	20.63	20.13	20.00	20.27	21.32	22.30	21.67	21.68
Holmen	100.00%	22.58	21.66	20.39	19.90	19.95	19.89	20.60	21.96	19.63	19.96
Rockland	100.00%	20.30	19.99	19.46	19.10	18.83	18.86	19.64	20.63	19.47	20.10
West Salem	100.00%	21.50	21.49	20.08	19.03	17.90	18.47	18.59	19.55	18.19	18.27
Towns:											
Bangor	100.00%	19.93	18.85	18.27	17.95	17.53	17.67	18.13	19.22	20.06	18.94
Barre	100.00%	18.78	18.33	17.21	16.48	15.41	15.81	16.15	17.05	17.14	15.73
Burns	100.00%	19.32	18.18	18.16	18.03	17.81	17.81	18.21	19.40	19.93	18.83
Campbell	100.00%	20.27	21.26	20.39	19.32	19.56	19.92	20.62	21.79	21.96	20.02
Farmington	100.00%	18.45	18.61	17.66	16.18	16.15	16.46	17.13	17.74	18.62	17.04
Greenfield	100.00%	18.23	18.90	17.89	17.22	16.63	17.12	18.28	19.20	19.82	18.10
Hamilton	100.00%	19.69	19.44	18.24	17.70	16.42	16.77	17.22	18.16	18.21	16.82
Holland	100.00%	19.93	19.21	18.02	17.68	17.75	17.84	18.41	19.49	18.96	17.38
Medary	100.00%	16.75	17.63	16.87	16.06	16.06	16.40	17.05	18.16	18.31	16.67
Onalaska	100.00%	19.48	18.66	17.60	17.25	17.42	17.49	18.00	19.07	18.74	17.23
Shelby	100.00%	20.61	21.92	20.78	19.61	19.77	20.24	20.86	22.16	22.17	20.39
Washington	100.00%	19.87	19.31	19.08	18.03	17.97	18.09	18.78	19.72	19.92	18.60
School Districts:											
Holmen	100.00%	10.98	10.18	10.17	10.55	10.46	10.97	11.84	11.23	11.40	11.61
Onalaska	100.00%	8.48	7.78	7.42	7.64	7.60	7.92	8.86	9.31	9.60	9.69
West Salem	100.00%	10.62	9.69	9.24	8.43	8.73	8.98	9.70	9.67	9.76	10.20
La Crosse	98.63%	11.52	10.90	10.12	10.48	10.66	11.32	12.26	12.18	12.13	12.89
Bangor	95.68%	9.72	9.68	9.68	9.68	9.64	10.08	10.99	11.36	11.99	11.62
Melrose-Mindoro	45.29%	10.50	9.64	8.29	8.48	8.65	9.26	9.61	10.46	10.46	10.79
Cashton	6.33%	10.64	9.81	8.73	9.09	8.78	9.62	10.59	10.49	10.77	12.25
Westby	3.77%	11.51	11.06	9.91	8.94	9.22	10.14	10.58	10.49	10.47	10.86
Technical College:											
Western	46.43%	2.17	2.10	1.98	1.92	1.93	1.99	2.05	2.09	2.13	2.50

Source: Town, Village and City Taxes, Wisconsin Department of Revenue

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

Fiscal Year Ended December 31	Taxes Levied for the Fiscal Year (less special charges)	Collected within the Fiscal Year of the Levy		Total Collections to Date	
		Amount	Percentage of Levy	Amount	Percentage of Levy
2004	\$ 23,376,332	\$ 22,539,029	96.42%	\$ 23,376,237	100.00%
2005	24,009,949	23,123,362	96.31%	24,006,123	99.98%
2006	25,919,824	24,835,287	95.82%	25,910,540	99.96%
2007	26,897,891	25,655,705	95.38%	26,886,025	99.96%
2008	28,213,018	26,736,853	94.77%	28,098,566	99.59%
2009	28,946,032	27,095,950	93.61%	28,800,002	99.50%
2010	29,489,345	27,595,204	93.58%	29,097,922	98.67%
2011	29,489,345	27,223,972	92.32%	28,597,898	96.98%
2012	29,839,209	27,861,950	93.37%	28,979,555	97.12%
2013	30,946,419	29,348,954	94.84%	29,348,954	94.84%

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						Percentage of Personal Income	Per Capita
	General Obligation and Refunding Bonds	Wisconsin State Trust Fund Loan	Bank Note	Financing-Business Fund Loan	Federal S/B Loan	Capital Leases	Hillview Terrace General Obligation Promissory Note	General Obligation and Refunding Solid Waste Bonds	Total Primary Government	Percentage of Personal Income	Per Capita			
2004	\$20,178,842	\$ 4,659,914	\$ 237,319	\$ -	\$ 177,750	\$ 12,795	\$ -	\$ 2,376,158	\$ 27,642,778	0.91%	\$ 254.93			
2005	18,522,223	4,550,000	348,765	100,000	115,353	72,851	-	6,752,777	30,461,969	0.95%	279.99			
2006	16,843,395	4,743,114	-	90,000	50,422	45,174	-	28,251,605	50,023,710	1.53%	456.35			
2007	15,710,149	4,483,591	-	70,000	-	41,203	-	27,154,851	47,459,794	1.39%	430.95			
2008	13,989,112	8,476,969	-	50,000	-	51,936	-	25,940,888	48,508,905	1.34%	438.03			
2009	30,780,403	8,194,788	-	-	-	6,324	-	24,664,597	63,646,112	1.68%	569.33			
2010	38,715,065	14,246,241	-	-	-	3,383	2,430,000	23,324,934	78,719,623	1.93%	698.13			
2011	37,290,310	6,304,350	-	-	-	534	2,315,000	21,924,689	67,834,883	1.68%	598.62			
2012	32,782,764	6,070,221	-	-	-	-	2,210,000	20,482,236	61,545,221	1.43%	541.02			
2013	34,538,591	5,824,778	-	-	-	-	2,105,000	18,971,409	61,439,778	1.41%	526.42			

Note: (a) 2013 and 2012 percentages calculated using 2012 personal income data, which is the most recent available.

(b) Population and personal income data can be found on page 158.

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

Year Ending December 31	Governmental/ Business Activities Outstanding Debt	Less: Amount Available	Total	Percent of Debt to Equalized Valuation (1)	Debt Per Capita (2)
2004	\$ 27,629,983	\$ 113,275	\$ 27,516,708	0.45%	\$ 251.03
2005	30,389,118	598,572	29,790,546	0.45%	\$ 270.51
2006	49,978,536	617,556	49,360,980	0.69%	\$ 445.73
2007	47,418,591	680,569	46,738,022	0.61%	\$ 418.08
2008	48,456,969	1,942,928	46,514,041	0.60%	\$ 412.51
2009	63,639,788	1,630,742	62,009,046	0.78%	\$ 547.21
2010	78,716,240	10,208,101	68,508,139	0.86%	\$ 602.23
2011	67,834,349	2,212,925	65,621,424	0.83%	\$ 567.80
2012	61,545,221	415,946 *	61,129,275	0.77%	\$ 524.89
2013	61,439,778	675,656 *	60,764,122	0.75%	\$ 520.63

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 147 for property value.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics on page 158.

LA CROSSE COUNTY, WISCONSIN
Ratios of General Bonded Debt to Equalized Valuation and Debt Per Capita
As of December 31, 2013

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
DIRECT DEBT			
La Crosse County	\$ 61,439,778	100.00%	61,439,778
			<u>\$ 61,439,778</u>
TOTAL DIRECT DEBT			
OVERLAPPING DEBT			
Cities			
La Crosse	80,795,000	100.00%	80,795,000
Onalaska	39,001,354	100.00%	39,001,354
Total All Cities			<u>\$ 119,796,354</u>
Villages			
Bangor	53,669	100.00%	53,669
Holmen	9,801,894	100.00%	9,801,894
Rockland	753,672	100.00%	753,672
West Salem	43,845	100.00%	43,845
Total All Villages			<u>\$ 10,653,080</u>
Towns			
Bangor	73,772	100.00%	73,772
Barre	-	100.00%	-
Burns	-	100.00%	-
Campbell	666,623	100.00%	666,623
Farmington	-	100.00%	-
Greenfield	788,716	100.00%	788,716
Hamilton	9,649	100.00%	9,649
Holland	375,213	100.00%	375,213
Medary	-	100.00%	-
Onalaska	-	100.00%	-
Shelby	200,451	100.00%	200,451
Washington	-	100.00%	-
Total All Towns			<u>\$ 2,114,424</u>
School Districts			
Holmen	24,876,000	100.00%	24,876,000
Onalaska	19,040,000	100.00%	19,040,000
West Salem	10,115,488	100.00%	10,115,488
La Crosse	29,910,000	98.67%	29,512,197
Bangor	5,815,000	95.04%	5,526,576
Melrose-Mindoro	937,462	45.25%	424,201
Cashton	11,950,000	6.30%	752,850
Westby	17,019,015	3.76%	639,915
Total All School Districts			<u>\$ 90,887,227</u>

LA CROSSE COUNTY, WISCONSIN
Ratios of General Bonded Debt to Equalized Valuation and Debt Per Capita (Continued)
As of December 31, 2013

Governmental Unit	Outstanding Debt	% of Debt Within County (a)	Amount of Debt Within County
Sanitary Districts			
Shelby #2	\$ 128,257	100.00%	128,257
Mindoro #1	-	100.00%	-
St. Joseph # 1	231,007	100.00%	231,007
			<u>\$ 359,264</u>
Technical College Districts			
Western	149,855,000	45.87%	68,738,489
Total Technical College Districts			<u>\$ 68,738,489</u>
TOTAL OVERLAPPING DEBT			<u>\$ 292,548,837</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 353,988,615</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
 As of December 31, 2013

	Fiscal Year										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Debt limit	\$ 305,658,635	\$ 327,883,730	\$ 356,335,830	\$ 382,139,260	\$ 388,976,165	\$ 398,913,550	\$ 396,772,795	\$ 393,952,855	\$ 398,871,485	\$ 403,187,035	
Total net debt applicable to limit	27,338,958	29,675,193	49,310,558	46,738,022	46,514,041	62,009,046	68,508,139	65,095,670	60,659,912	60,284,682	
Legal debt margin	\$ 278,319,677	\$ 298,208,537	\$ 307,025,272	\$ 335,401,238	\$ 342,462,124	\$ 336,904,504	\$ 328,264,656	\$ 328,857,185	\$ 338,211,573	\$ 342,902,353	
Total net debt applicable to the limit as a percentage of debt limit	8.9%	9.1%	13.8%	12.2%	12.0%	15.5%	17.3%	16.5%	15.2%	15.0%	

Legal Debt Margin Calculation for Fiscal Year 2013

Equalized value	\$ 8,063,740,700
Debt Limit (5% of equalized value)	\$ 403,187,035
Debt applicable to limit:	
Outstanding general obligation debt	61,439,778
Less: Amount available in debt service fund	(1,155,096)
Total net debt applicable to limit	<u>60,284,682</u>
Legal debt margin	<u>\$ 342,902,353</u>

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
2004	109,616	\$ 3,272,377	\$ 29,909	15,513	2,260	3.6%
2005	110,128	3,404,796	30,959	15,707	2,501	3.8%
2006	110,743	3,611,812	32,644	15,740	2,475	3.7%
2007	111,791	3,785,949	33,864	16,020	2,432	3.8%
2008	112,758	4,078,902	36,173	15,977	2,368	4.8%
2009	113,318	4,042,179	35,451	16,022	2,345	6.5%
2010	113,758	4,309,635	37,517	16,098	2,339	5.2%
2011	115,572	4,368,103	37,796	16,069	2,255	5.8%
2012	116,461	4,718,323	40,514	15,966	2,331	5.7%
2013	116,713	(g)	(g)	16,152	2,238	5.2%

(a), (b), (c) Source: U.S. 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

<u>Employer</u>	<u>Product/Business</u>	<u>2013</u>			<u>2004</u>	
		<u>Approximate Employment</u>	<u>% of Total County Employment</u>	<u>Rank</u>	<u>Approximate Employment</u>	<u>Rank</u>
Gundersen Health System	Clinics/hospital	6,400	9.82%	1	6,000	1
Mayo Clinic Health System	Clinics/hospital	3,500	5.37%	2	3,200	2
Convenience Store Investments/Kwik Trip	Convenience stores	1,824	2.80%	3	800	9
The Trane Company	Heating and cooling equip	1,725	2.65%	4	2,550	3
University of Wisconsin - La Crosse	Education	1,250	1.92%	5	1,000	8
County of La Crosse	County government	1,111 *	1.71%	6	1,327 *	5
School District of La Crosse	Education	950 *	1.46%	7	1,100 *	7
Logistics Health Incorporated	Health services	850	1.30%	8	-	N/A
CenturyLink	Telephone utility	800	1.23%	9	575	13
Festival Foods	Retail Grocery	762	1.17%	10	437	16
Total		<u>19,172</u>	<u>29.43%</u>		<u>16,989</u>	

Source: Springsted

* 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>Full-time Equivalent Employees as of December 31</u>									
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General government	129	128	133	133	137	136	137	134	142	138
Public safety	163	153	151	154	155	157	162	156	156	155
Public works	68	66	67	69	66	68	70	68	70	68
Nursing Homes	402	392	380	387	411	432	416	416	413	395
Health and human services	350	366	374	389	289	290	294	281	283	296
Conservation and development	20	22	22	22	22	21	21	21	20	21
Culture, recreation and education	35	39	39	39	38	40	39	40	39	38
Total	1,167	1,166	1,166	1,193	1,118	1,144	1,139	1,116	1,123	1,111

Source: County of La Crosse Employee Count Report

LA CROSSE COUNTY, WISCONSIN
Operating Indicators by Function
Last Ten Fiscal Years

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Clerk of Courts:										
Criminal Felonies	803	897	951	779	805	751	694	701	828	852
Criminal Misdemeanors	1,753	2,119	2,026	1,921	1,768	2,020	2,173	1,843	2,145	2,007
Criminal Traffic	1,095	1,040	984	902	892	927	657	372	412	469
Small Claims	3,394	3,186	2,967	2,178	3,358	3,503	2,824	2,769	2,670	2,433
Traffic Citations	6,737	4,777	3,986	3,301	3,649	4,111	5,642	5,079	5,577	5,271
Register of Deeds:										
Documents recorded	28,685	27,774	25,123	27,221	22,594	27,275	24,657	21,369	25,243	21,204
Medical Examiner:										
Cremation Permits Issued	347	375	306	447	435	539	544	626	646	747
Certification Fees	274	236	259	248	277	270	295	283	302	236
County Clerk:										
Number of marriage licenses	782	773	749	760	759	716	694	693	700	678
Number of Domestic Partners licenses	0	0	0	0	0	33	10	8	9	5
Library:										
Number of branches	5	5	5	5	5	5	5	5	5	5
Facilities Department:										
Campground sites at Goose Island	400	400	400	400	400	400	400	400	400	400
Campground sites at Vets Park	100	119	119	119	119	120	120	120	120	120
Mediation & Family Court Services:										
Mediation Cases	236	188	199	251	259	242	211	212	242	233
Emergency Services:										
Emergency calls	24,914	26,584	25,069	28,444	28,830	27,994	29,131	29,992	27,953	28,063
Non-emergency calls	325,605	327,651	322,379	323,352	318,653	300,439	266,160	260,299	249,290	240,909
Sheriff's Department:										
Female Jail Capacity	39	39	39	39	39	39	39	0	0	0
Secure Jail Capacity	172	172	172	172	172	172	235	274	274	274
Adult Huber Capacity	110	110	0	0	0	0	0	0	0	0
Land Conservation:										
Erosion control permits issued	317	308	266	236	166	132	139	130	141	131
Zoning, Planning & Land Information:										
Total permits issued	609	587	505	465	449	412	396	358	356	294
Veterans Administration:										
In-person contacts for Federal Benefits	2,366	2,449	2,640	2,540	2,448	2,508	2,566	2,454	2,682	2,261
In-person contacts for State Benefits	826	683	889	811	697	747	743	662	665	596
Aging Department:										
Number of senior meals served	133,814	135,188	129,397	126,309	129,258	127,335	134,310	131,193	119,427	107,796
Number of people served by benefit specialist	944	1,600	5,900	6,000	7,000	5,486	4,032	4,540	5,082	5,308

LA CROSSE COUNTY, WISCONSIN
Operating Indicators by Function (Continued)
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Health Department:										
Immunizations	3,004	5,674	5,601	7,548	8,834	6,529	7,053	4,107	2,958	3,679
Home Health Nursing Visits	2,320	2,737	2,803	2,502	2,290	2,729	2,513	2,347	1,285	1,294
Home Health Aide Visits	5,842	6,660	6,318	6,400	5,512	5,030	4,611	4,239	3,000	2,374
Personal Care Hours	5,037	3,465	3,192	4,531	3,820	4,674	4,409	4,755	3,738	3,745
Licenses issued	887	912	875	884	923	939	945	914	889	1,009
Sanitary permits issued	284	267	214	188	175	163	152	145	152	146
Septic systems inspections	460	397	392	319	227	228	227	136	402	407
WIC clients	2,037	2,153	2,186	2,289	2,389	2,357	2,336	2,275	2,182	3,462
Lead screening	693	573	548	697	571	460	648	525	256	686
Mosquito sites monitored	1,739	1,685	1,870	2,138	3,296	3,670	7,504	8,120	8,239	2,206
Dog licenses issued	12,663	13,173	13,432	14,219	15,075	15,608	16,351	16,716	16,522	17,082
Human Services:										
Intoxicated Driver Program assessment	800	755	780	690	704	650	903	607	814	823
Household energy assistance recipients	2,648	2,608	3,015	3,151	3,237	3,460	4,143	3,999	3,863	3,478
Medicaid benefits provided to individuals	18,244	19,263	14,871	15,465	16,561	19,205	20,110	20,050	21,419	Δ
Abuse and neglect cases w/children reported	1,172	1,171	4,452	3,516	3,368	3,523	3,262	1,831	1,728	2,181
Justice Sanctions Population	85	198	476	1,663	1,656	1,536	1,519	1,270	1,505	1,391
Care Management Organization:										
Clients served	1,652	1,680	1,736	1,819	1,840 *	0	0	0	0	0
Highway Department:										
Number of miles maintained	283	283	283	283	283	283	283	283	283	283
Hillview Health Care Center:										
Number of beds available	199	199	199	199	199	199	199	199	199	199
Number of units at Hillview Terrace	0	0	0	0	0	0	0	30	30	30
Lakeview Health Center:										
Number of beds available	209	188	180	0	0	0 ^	0	0	0	0
Number of beds available:										
Lakeview Nursing Home	0	0	0	142	142	142	142	142	142	142
MacIntosh Manor	0	4	4	4	4	4	4	4	4	4
Regent Manor	0	0	0	4	4	4	4	4	4	4
Maplewood CBRF	0	0	0	0	14	14	14	14	14	14
Ravenwood Nursing Home	0	0	0	14	14	18	18	18	18	18
Solid Waste Department:										
Landfill tonnages	100,325	104,575	112,723	109,623	111,191	111,581	95,239	110,921	89,935	119,085
Xcel tonnages	78,804	73,949	76,285	74,277	73,785	66,922	74,568	75,598	76,123	77,616
Household Hazardous Materials:										
Number of household users	3,402	2,838	3,564	4,157	5,150	5,471	6,398	6,454	9,915	10,265
Number of business users	83	119	204	370	552	611	524	391	341	465

Source: County of La Crosse individual department records.

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

^ In 2009 Lakeview Health Center ceased being a fund of La Crosse County the facility was leased out to Mississippi Valley Health Services.

◊ In Jan 2011 the separate Female Jail closed and was incorporated into the Secure Jail pods.

Δ Data from the Wisconsin Department of Health Services has not provided this information as of printing date.

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Conservation & Development</u>										
Vehicles	4	4	5	5	3	3	3	3	3	3
<u>Culture & Recreation</u>										
Parks	4	4	4	4	4	4	4	4	4	4
Campgrounds	2	2	2	2	2	2	2	2	2	2
Park Shelters	10	10	10	10	10	10	10	10	10	10
Campground Bathhouse	4	4	4	5	5	5	5	5	5	5
Activity Shelter	1	1	1	1	1	1	1	1	1	1
Picnic Pavilion	2	2	2	2	2	2	2	2	2	2
Campground Store	2	2	2	2	2	2	2	2	2	2
Maintenance/Storage Garages	4	4	4	4	4	4	4	4	4	4
Bike Trail	1	1	1	1	1	1	1	1	1	1
Boat Landing	4	4	4	4	3	3	3	3	3	3
Boat Docks	2	2	2	2	2	2	2	2	2	2
Vehicles and machinery	13	13	14	13	13	15	15	15	14	15
Minature Golf Course	0	0	1	1	1	1	1	1	1	1
<u>General Government</u>										
Office Building	2	2	2	2	2	2	2	2	2	2
Garage/Storage Buildings	6	6	6	6	6	7	7	7	7	7
Utility Building	0	0	0	0	0	1	1	1	1	1
Vehicles and machinery	5	7	7	8	8	9	9	9	12	12
<u>Health & Human Services</u>										
Office Building	1	1	1	1	1	1	1	1	1	1
Nursing Homes	2	2	2	2	2	2	2	2	2	2
Elderly Apartment Complex	1	1	1	1	1	1	1	1	1	1
Assisted Living Facilities	0	0	0	0	0	0	0	1	1	1
Occupational Rehab Building	1	1	1	1	1	1	1	1	1	1
Adult Family Home	0	1	2	2	2	2	2	2	2	3
Women's Residential Treatment Facility	0	0	0	0	0	1	1	1	1	1
Screen House	1	1	1	1	1	1	1	0	0	0
Garage/Storage Building	1	1	1	1	1	1	1	1	1	1
Vehicles and machinery	15	15	21	21	24	24	23	22	24	22
<u>Safety</u>										
Building - Huber Facility	1	1	1	1	0	0	0	0	0	0
Vehicles and machinery	31	36	33	35	41	40	40	42	39	35
Lenco Bearcat	0	1	1	1	1	1	1	1	1	1
Boats	3	3	2	2	3	3	3	3	2	2
Communication Towers	4	4	4	4	4	4	4	4	4	4
911 Mobile Command Center	1	1	1	1	1	1	1	1	1	1
<u>Public Works</u>										
Highway Department Main Building	1	1	1	1	1	1	1	1	1	1
Hghway Garages/Storage Bldgs	10	10	10	10	10	11	11	11	11	11
Salt Storage	8	8	8	8	8	9	9	9	9	9
Landfill Office Building	1	1	1	1	1	1	1	1	1	1
Landfill Scale Building	1	1	1	1	1	1	1	1	1	1
Landfill Garage	1	1	1	1	1	1	1	1	1	1
Household HazMat Building	1	1	1	1	1	1	1	1	1	1
Flammable Storage Units	1	2	2	2	2	2	2	2	2	2
Vehicles and machinery	140	140	140	138	137	143	144	140	138	134

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

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